

**TOWN OF POLAND
FY 2023 Proposed Budget**

BUDGET SUMMARY

	FY 2022	PROPOSED	CHANGE	
			\$	%
Administration	\$ 637,297	\$ 730,557	\$ 93,260	14.63%
Community Services	355,127	444,590	89,463	25.19%
Public Works	617,811	652,477	34,666	5.61%
Solid Waste	281,035	303,222	22,187	7.89%
Public Safety	1,511,655	1,594,060	82,405	5.45%
Financial Services	<u>1,114,193</u>	<u>1,212,660</u>	<u>98,467</u>	8.84%
Municipal Expense Before CIP	4,517,118	4,937,566	420,448	9.31%
Capital Improvement Plan	<u>837,581</u>	<u>931,075</u>	<u>93,494</u>	11.16%
Municipal Expense Total	5,354,699	5,868,641	513,942	9.60%
County Tax	<u>903,780</u>	<u>964,800</u>	<u>61,020</u>	6.75%
Municipal/County Expense Total	<u>6,258,479</u>	<u>6,833,441</u>	<u>574,962</u>	9.19%
TIF Allocation Amount	1,294,082	939,082	(355,000)	-27.43%
Applied Non-tax Revenues <i>Not including BETE and Homestead</i>	<u>(2,365,594)</u>	<u>(2,724,912)</u>	<u>\$ (359,318)</u>	15.19%
Municipal/County Net to be Raised	<u><u>\$ 5,186,967</u></u>	<u><u>\$ 5,047,611</u></u>	<u><u>\$ (139,356)</u></u>	<u><u>-2.69%</u></u>

2021 ENHANCED BETE MUNICIPAL TAX RATE CALCULATION FORM
Municipality: Poland

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

1. Total taxable valuation of real estate	1	657,754,600	
		(must match MVR Page 1, line 6)	
2. Total taxable valuation of personal property	2	83,606,300	
		(must match MVR Page 1, line10)	
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)	3	741,360,900	
		(must match MVR Page 1, line 11)	
4. (a) Total exempt value for all homestead exemptions granted	4(a)	36,968,200	
		(must match MVR Page 1, line 14f)	
(b) Homestead exemption reimbursement value	4(b)	25,877,740	
		(Line 4(a) multiplied by 0.7)	
5. (a) Total exempt value of all BETE qualified property	5(a)	90,116,500	
		(must match MVR Page 2, line 15c)	
Enhanced Total of all reimbursable BETE Exempt Valuation	5(b)	54,472,391	
6. Total valuation base (Line 3 plus line 4(b) plus line 5(b))	6	821,711,031	

ASSESSMENTS

7. County tax	7	964,800.00	
8. Municipal appropriation	8	5,868,641.00	
9. TIF Financing plan amount	9	939,082.00	
		(must match MVR Page 2, line 16c + 16d)	
10. Local education appropriation (local share/contribution) (Adjusted to municipal fiscal year)	10	7,335,797.00	
11. Total assessments (Add lines 7 through 10)	11	15,108,320.00	

ALLOWABLE DEDUCTIONS

12. Anticipated state municipal revenue sharing	12	562,870.00	
13. Other revenues: (All other revenues that have been formally appropriated to reduce the commitment such as excise tax revenue, T.G. reimbursement, renewable energy reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. (Do not include any homestead or BETE reimbursement)	13	2,162,042.00	
14. Total deductions (Line 12 plus line 13)	14	2,724,912.00	
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	12,383,408.00	

16.	12,383,408.00	X	1.05	=	13,002,578.40	Maximum Allowable Tax
	(Amount from line 15)					
17.	12,383,408.00	/	821,711,031	=	0.015070	Minimum Tax Rate
	(Amount from line 15)		(Amount from line 6)			
18.	13,002,578.40	/	821,711,031	=	0.015823	Maximum Tax Rate
	(Amount from line 16)		(Amount from line 6)			
19.	741,360,900	X	0.015100	=	11,194,549.59	Tax for Commitment
	(Amount from line 3)		(Selected Rate)		(Enter on MVR Page 1, line 13)	
20.	12,383,408.00	X	0.05	=	619,170.40	Maximum Overlay
	(Amount from line 15)					
21.	25,877,740	X	0.015100	=	390,753.87	Homestead Reimbursement
	(Amount from line 4b)		(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	54,472,391	X	0.015100	=	822,533.10	BETE Reimbursement
	(Amount from line 5b)		(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	12,407,836.56	-	12,383,408.00	=	24,428.56	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.)

TOWN OF POLAND
FY 2023 Budget Change Due To
Wage Scale Implementation

Total	\$ 265,624
Wages	<u>227,683</u>
Employment Taxes	7,578
MainePERS	30,363

EXPENSES

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	Change from FY 22
ADMINISTRATION TOTALS	562,625.79	576,941.80	580,082.63	637,297.00	730,557.00	93,260.00 14.63%

REVENUES

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	Change from FY 22
ADMINISTRATION TOTALS	2,295,904.55	2,495,995.13	2,728,716.41	2,365,594.00	2,724,912.00	359,318.00 15.19%

**ADMINISTRATION / ADMINISTRATION
Expense 110-01**

	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Initial</u>	2023 <u>Committee</u>
5100 FULL TIME WAGES	303,099.72	319,375.78	323,315.26	339,661.00	412,901.00	
5110 OTHER WAGES	7,378.50	8,143.69	8,731.56	13,218.00	13,816.00	
5120 OVERTIME WAGES	912.70	99.57	1,656.15	1,000.00	1,000.00	
5130 ALLOWANCES-MILEAGE	6,493.70	4,715.16	5,402.13	5,575.00	5,575.00	
5140 TRAINING-EDUCATION	1,638.84	590.00	1,176.40	1,625.00	1,625.00	
5200 ELECTRICITY	9,018.43	8,176.85	8,568.15	8,980.00	8,980.00	
5205 PHONE	4,091.76	4,427.75	4,871.66	4,920.00	5,375.00	
5215 INTERNET	1,750.05	1,532.40	1,573.65	1,700.00	1,800.00	
5220 HEAT	17,824.71	13,204.05	10,372.00	19,400.00	31,369.00	
5225 WATER	1,671.01	1,870.99	1,729.64	2,000.00	2,000.00	
5235 POSTAGE & METER LEASE	10,322.08	7,782.47	8,081.26	11,344.00	10,480.00	
5320 REGISTRY OF DEEDS	5,226.00	6,435.00	5,426.00	7,500.00	7,500.00	
5330 DUES/SUBSCRIPTN/LICENSE	17,094.79	17,684.48	17,584.12	18,815.00	19,328.00	
5335 ADVERTISING	1,123.11	166.95	492.37	1,350.00	1,000.00	
5340 PRINTING	4,294.53	2,423.07	2,591.68	5,205.00	5,045.00	
5345 BANK FEES	86.19	0.06	-	200.00	200.00	
5350 SNOMOBILE REIMBURSEMENT	-	1,416.68	1,333.93	1,450.00	1,400.00	
5360 SPECIAL EVENTS	1,964.21	3,678.81	642.85	3,605.00	3,735.00	
5400 OFFICE SUPPLIES	8,282.52	8,905.64	11,718.65	10,000.00	10,000.00	
5415 ELECTION & REGISTRAR SUPPLIES	<u>1,400.76</u>	<u>3,885.28</u>	<u>9,107.21</u>	<u>4,275.00</u>	<u>4,275.00</u>	
TOTAL	403,673.61	414,514.68	424,374.67	461,823.00	547,404.00	-

ADMINISTRATION / CONTRACTED SERVICES

Expense 110-05

	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Initial</u>	2023 <u>Committee</u>
5160 ASSESSING AGENT	34,495.25	33,999.96	33,491.21	35,900.00	36,000.00	
5245 OFFICE EQUIP FEES	35,068.51	34,519.26	33,896.33	42,192.00	46,144.00	
5305 AUDIT	17,000.00	12,250.00	14,750.00	14,750.00	14,750.00	
5315 LEGAL	<u>9,586.58</u>	<u>14,367.01</u>	<u>7,655.40</u>	<u>10,000.00</u>	<u>10,500.00</u>	
TOTAL	96,150.34	95,136.23	89,792.94	102,842.00	107,394.00	-

ADMINISTRATION / BUILDINGS & GROUND

Expense 110-06

	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Initial</u>	2023 <u>Committee</u>
5100 FULL TIME WAGES	32,184.26	33,295.63	27,554.74	34,565.00	36,067.00	
5120 OVERTIME WAGES	398.32	-	-	1,500.00	1,500.00	
5130 ALLOWANCE	-	1,015.06	768.29	1,350.00	1,350.00	
5420 GROUNDS SUPPLIES	<u>18,459.19</u>	<u>20,913.81</u>	<u>24,556.27</u>	<u>21,757.00</u>	<u>22,845.00</u>	
TOTAL	51,041.77	55,224.50	52,879.30	59,172.00	61,762.00	-

ADMINISTRATION / CABLE TV

Expense 110-07

	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Initial</u>	2023 <u>Committee</u>
5110 OTHER WAGES	8,401.92	8,595.24	8,724.24	9,025.00	9,512.00	
5245 OFFICE EQUIP FEES	329.68	394.89	49.96	1,000.00	1,045.00	
5350 PROFESSIONAL SERV	3,000.00	3,000.00	4,175.00	3,300.00	3,300.00	
5400 OFFICE SUPPLIES	<u>28.47</u>	<u>76.26</u>	<u>86.52</u>	<u>135.00</u>	<u>140.00</u>	
TOTAL	11,760.07	12,066.39	13,035.72	13,460.00	13,997.00	-

ADMINISTRATION REVENUE

Revenue 100-

	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Initial</u>	2023 <u>Committee</u>
4020 CASH REPORTING SHORT-OVER	45.77	7.96	32.73	-	-	-
4060 CABLE TV FRANCHISE DISTRI	62,823.45	64,192.93	66,323.44	65,000.00	65,000.00	
4070 URBAN RURAL INITIATIVE (LRAP)	72,772.00	74,692.00	69,792.00	64,800.00	72,700.00	
4100 STATE PARK DISTRIBUTIONS	13,954.73	13,962.26	14,551.38	11,700.00	14,000.00	
4110 STATE REVENUE DISTRIBUTIO	233,484.13	355,926.23	494,375.64	404,408.00	562,870.00	
4120 STATE TREE GROWTH FEE DIS	12,722.31	11,938.19	11,136.68	10,500.00	10,300.00	
4130 BOAT EXCISE	13,286.77	14,546.20	15,873.17	13,750.00	15,000.00	
4140 MOTOR VEHICLE EXCISE	1,355,602.17	1,347,537.63	1,510,579.03	1,370,000.00	1,475,000.00	
4150 AMBULANCE SERVICE FEES	178,944.01	186,280.05	219,892.06	180,000.00	216,308.00	

ADMINISTRATION REVENUE

Revenue 100-

	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Initial</u>	2023 <u>Committee</u>
4151 AMBULANCE MECHANIC FALLS	67,162.77	51,852.46	78,846.77	50,000.00	68,692.00	
4155 FIRE COPY REVENUE	249.75	135.10	79.95	-	-	
4160 ANIMAL LICENSE FEES & FIN	3,146.00	2,464.00	2,033.00	2,250.00	1,675.00	
4170 BUSINESS REGISTRATION FEE	1,810.00	1,070.00	1,010.00	1,000.00	900.00	
4175 FEES CLERK	1,225.00	880.00	730.00	500.00	600.00	
4180 CODE ENFORCEMENT FEES	114,047.50	85,077.07	66,368.27	45,000.00	45,000.00	
4182 CODE ENFORCEMENT VIOLATIONS	-	400.00	100.00	-	-	
4183 MARIJUANA LICENSING FEES	-	10,000.00	5,500.00	5,000.00	5,000.00	
4190 CUSTOMER SERVICE FEES	1,035.99	967.15	878.98	800.00	750.00	
4200 ELECTRICAL PERMIT FEES	4,299.73	6,439.81	8,411.24	5,000.00	6,500.00	
4210 INLAND FISHERIES AGENT FE	2,279.25	1,974.75	2,087.50	1,500.00	1,975.00	
4220 LIEN FEES	7,151.38	10,689.86	8,037.19	10,000.00	8,000.00	
4230 MOTOR VEHICLE FEES	20,442.00	25,226.00	32,028.00	20,000.00	28,000.00	
4240 PLUMBING PERMIT FEES	11,877.50	12,195.00	10,975.00	11,500.00	9,875.00	
4245 FIRE PERMIT FEES	1,022.40	84.00	139.00	-	-	
4250 RETURN CHECK FEES	125.00	250.00	102.00	-	-	
4260 SNOWMOBILE REGISTRATION F	2,674.48	2,833.36	2,667.86	2,800.00	2,600.00	
4270 SOLID WASTE SERVICE FEES	17,367.50	18,898.00	20,287.25	18,000.00	19,500.00	
4280 TOWN BUILDINGS RENTAL FEES	2,825.00	1,557.50	125.00	500.00	500.00	
4285 NON RESIDENT RECREATION FEES	945.00	1,047.00	315.00	500.00	500.00	
4290 VITAL STATISTICS	4,935.00	4,333.60	4,680.60	4,000.00	4,250.00	
4295 NON RESIDENT BEACH PERMITS	985.00	415.00	205.00	200.00	200.00	
4300 RSU16 Garage Bay Maintenance	5,151.12	5,228.39	5,306.84	5,386.00	5,467.00	
4310 GENERAL ASSIST REIMBURSEM	-	-	-	5,000.00	2,500.00	
4330 VETERANS EXEMPT REIMBURSE	4,219.00	3,949.00	3,856.00	3,750.00	3,750.00	
4340 SOLID WASTE REVENUES	14,452.58	7,851.36	7,014.16	4,000.00	7,000.00	
4390 TAX PENALTY INTEREST	20,445.90	29,064.77	29,349.73	23,750.00	26,500.00	
4460 USE OF UNDESIGNATED FB	-	-	-	-	-	
4500 MISCELLANEOUS REVENUES	6,843.44	(435.59)	(233.68)	-	-	
4510 INVESTMENT INTEREST	16,540.92	32,414.31	35,259.62	25,000.00	30,000.00	
4560 TRANSFERS IN	-	96,049.78	-	-	-	
4520 SALE OF ASSETS	5,010.00	-	-	-	-	
5001 CAMP CONNOR PAYBACK FROM	14,000.00	14,000.00	-	-	14,000.00	
	2,295,904.55	2,495,995.13	2,728,716.41	2,365,594.00	2,724,912.00	-
4320 HOMESTEAD REIMBURSEMENT	299,745.00	300,187.00	404,849.00	404,849.00	390,753.00	
4540 BETE REIMBURSEMENT	394,742.00	465,072.00	543,521.00	543,475.00	822,521.00	
TOTAL	2,990,391.55	3,261,254.13	3,677,086.41	3,313,918.00	3,938,186.00	-

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
110-01	Administration								
5100	Total Full Time Wages					\$ 412,901.00	\$ 339,661.00	\$ 73,240.00	21.56%
	Other Wages								
	Election Workers	(6) Ballot Clerks - 4 Elections X 15 Hours/Election	360	\$ 13.10	\$ 4,716.00				
	Election Workers	State Election Absentee Ballot Processing			\$ 300.00				
	Election Workers	Town Meeting Moderator			\$ 700.00				
	Board of Selectpersons	Chairperson - \$1,100; (4) Other Members - \$1,000			\$ 5,100.00				
	Planning Board	(5) Members X 24 Meetings X \$25.00			\$ 3,000.00				
5110	Total Other Wages					\$ 13,816.00	\$ 13,218.00	\$ 598.00	4.52%
	Overtime Wages								
	Full Time Employees	30 man hours	30	\$ 33.33	\$ 1,000.00				
5120	Total Overtime Wages					\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
	Allowance-Mileage								
		Town Manager's cell phone reimbursement	12	\$ 50.00	\$ 600.00				
		Town Manager's travel allowance	52	\$ 57.69	\$ 3,000.00				
		(2) cell phone reimbursements	12	\$ 80.00	\$ 960.00				
		Mileage reimbursement - training	1,725	\$ 0.58	\$ 1,000.00				
		Meals - elections and annual training			\$ 615.00				
5130	Total Allowance - Mileage					\$ 5,575.00	\$ 5,575.00	\$ -	0.00%
	Training								
		Town Manager			\$ 400.00				
		Clerks & Deputy Town Manager			\$ 350.00				
		Finance & Assessing			\$ 350.00				
		MMA Convention - (2) Selectpersons & (4) Staff			\$ 525.00				
5140	Total Training					\$ 1,625.00	\$ 1,625.00	\$ -	0.00%
	Electricity								
		Municipal Building			\$ 5,100.00				
		Old Town Office			\$ 1,300.00				
		Town Hall			\$ 2,580.00				
5200	Total Electricity					\$ 8,980.00	\$ 8,980.00	\$ -	0.00%
	Phone								
	Consolidated Communications	Phone	12	\$ 447.92	\$ 5,375.00				
5205	Total Phone					\$ 5,375.00	\$ 4,920.00	\$ 455.00	9.25%
	Internet								

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
110-01	Administration								
		Spectrum Business Plan			\$ 1,700.00				
		Video Services - Library			\$ 100.00				
5215	Total Internet					\$ 1,800.00	\$ 1,700.00	\$ 100.00	5.88%
	Heat								
		Old Fire Barn	Propane (Gallons per year)	1,754	\$ 3.65	\$ 6,403.00			
		Town Office	Propane (Gallons per year)	1,560	\$ 3.65	\$ 5,694.00			
		Rec/Aso	#2 Fuel Oil (Gallons per year)	1,070	\$ 3.80	\$ 4,067.00			
		Town Hall	#2 Fuel Oil (Gallons per year)	2,718	\$ 3.80	\$ 10,327.00			
		Old School House	#2 Fuel Oil (Gallons per year)	1,284	\$ 3.80	\$ 4,878.00			
5220	Total Heat					\$ 31,369.00	\$ 19,400.00	\$ 11,969.00	61.70%
	Water								
		Sprinkler Town Hall	Other (Consumption = ?? cubic ft. per yr.)	12	\$ 122.50	\$ 1,470.00			
		Water Town Hall	Other (Consumption = 12 cubic ft. per yr.)	12	\$ 21.79	\$ 261.00			
		Water Town Office	Other (Consumption = 24 cubic ft. per yr.)	12	\$ 22.43	\$ 269.00			
5225	Total Water					\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
	Postage								
			Newsletter Postage (semi-annual)			\$ 1,350.00			
			Tax Bill Postage			\$ 1,500.00			
			Postage Meter Rental	4	\$ 300.00	\$ 1,200.00			
			Postage: Standard Mail			\$ 6,430.00			
5235	Total Postage					\$ 10,480.00	\$ 11,344.00	\$ (864.00)	-7.62%
	Registry of Deeds								
			Tax Lien Discharges	175	\$ 20.00	\$ 3,500.00			
			Tax Liens Placed	160	\$ 20.00	\$ 3,200.00			
			Property Transfers			\$ 750.00			
			Miscellaneous Documents			\$ 50.00			
5320	Total Registry of Deeds					\$ 7,500.00	\$ 7,500.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
110-01	Administration								
	Dues/Subscriptions/Licenses								
		Town/City/County/ Manager's Assoc.	1	\$ 200.00	\$ 200.00				
		ME Local Gov. Human Resources Assoc.	3	\$ 35.00	\$ 105.00				
		ME Gov Finance Officers Assoc.	1	\$ 45.00	\$ 45.00				
		Government Finance Officers Assoc.	1	\$ 175.00	\$ 175.00				
		Maine Assoc. of Assessing Officers	1	\$ 40.00	\$ 40.00				
		ME Town & City Clerks Assoc.	3	\$ 30.00	\$ 90.00				
		ME Municipal Tax Collectors' & Treasurers Assoc.	4	\$ 30.00	\$ 120.00				
		Informed Notaries of Maine	3	\$ 35.00	\$ 105.00				
		Lewiston-Auburn Water Pollution Control Assoc.	1	\$ 262.50	\$ 263.00				
		Maine Municipal Association	1	\$ 7,235.00	\$ 7,235.00				
		Androscoggin Valley Council of Governments	1	\$ 10,265.00	\$ 10,265.00				
		Zoom	12	\$ 30.00	\$ 360.00				
		Newspaper subscription	1	\$ 325.00	\$ 325.00				
5330	Total Dues/Subscriptions/Licenses					\$ 19,328.00	\$ 18,815.00	\$ 513.00	2.73%
	Advertising								
		Ads for: RFPs, sale of Town-owned property, Help Wanted, Board & Committee hearings, etc.			\$ 1,000.00				
5335	Total Advertising					\$ 1,000.00	\$ 1,350.00	\$ (350.00)	-25.93%
	Printing								
		2020 IRS Forms W-2 and 1099			\$ 175.00				
		Town Report			\$ 1,225.00				
		Tax Bill Printing			\$ 1,350.00				
		Decals/Use Permits - Transfer Station, Beach, etc.			\$ 765.00				
		Signs, receipt books, stamps, letterhead, envelopes, etc.			\$ 1,530.00				
5340	Total Printing					\$ 5,045.00	\$ 5,205.00	\$ (160.00)	-3.07%
	Bank Fees								
					\$ 200.00				
5345	Total Bank Fees					\$ 200.00	\$ 200.00	\$ -	0.00%
	Professional Services								
		Snowmobile Club Reimbursement			\$ 1,400.00				
5350	Total Professional Services					\$ 1,400.00	\$ 1,450.00	\$ (50.00)	-3.45%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
110-01	Administration								
	Special Events								
		Annual Employee Dinner			\$ 2,740.00				
		Budget Workshops - Food			\$ 260.00				
		Employee Barbeque			\$ 450.00				
		Award Plaques - Longevity & Community Service Awards			\$ 225.00				
		Other Miscellaneous Events			\$ 60.00				
5360	Total Special Events					\$ 3,735.00	\$ 3,605.00	\$ 130.00	3.61%
	Office Supplies								
		Small office equip. & furniture, ink/toner, paper products, & all other general office supplies			\$ 10,000.00				
5400	Total Office Supplies					\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
	Election & Registrar Supplies								
		Ballot machine programming, supplies & maint.			\$ 1,375.00				
		Election traffic control	2	\$ 16.50	\$ 429.00				
		Police detail			\$ 1,075.00				
		Election newsletter			\$ 1,275.00				
		Other supplies			\$ 121.00				
5415	Total Election & Registrar Supplies					\$ 4,275.00	\$ 4,275.00	\$ -	0.00%
	TOTAL					\$ 547,404.00	\$ 461,823.00	\$ 85,581.00	18.53%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
110-05	Contracted Services								
	Assessing Agent								
		RJD Appraisal	Annual Assessor's Agent Duties	12	\$ 2,583.33	\$ 31,000.00			
		Sebago Technics	Tax Mapping Services			\$ 5,000.00			
5160	Total Assessing Agent					\$ 36,000.00	\$ 35,900.00	\$ 100.00	0.28%
	Office Equipment & Fees								
		Business Equipment Unlimited	Copier maintenance contract	4	\$ 181.25	\$ 725.00			
		A-Copi Imaging	Copier maintenance contract	4	\$ 340.00	\$ 1,360.00			
		Ion Networking	IT management services-Firewall, Server, eMail, etc.	12	\$ 1,340.00	\$ 16,080.00			
			Annual anti-virus software upgrade			\$ 2,263.00			
			Annual MS Office 365 licensing	23	\$ 69.96	\$ 1,609.00			
			Miscellaneous IT service			\$ 1,650.00			
		Harris Computer Systems	Annual maintenance fees (TRIO)			\$ 21,562.00			
		Dropbox	Annual service fees			\$ 795.00			
			Website hosting			\$ 100.00			
5245	Total Office Equipment & Fees					\$ 46,144.00	\$ 42,192.00	\$ 3,952.00	9.37%
	Audit								
			RHR Smith & Company, Inc.			\$ 14,750.00			
5305	Total Audit					\$ 14,750.00	\$ 14,750.00	\$ -	0.00%
	Legal								
			Jensen Baird Gardner & Henry			\$ 10,500.00			
5315	Total Legal					\$ 10,500.00	\$ 10,000.00	\$ 500.00	5.00%
	TOTAL					\$ 107,394.00	\$ 102,842.00	\$ 4,552.00	4.43%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
110-06	Buildings & Grounds								
5100	Total Full Time Wages					\$ 36,067.00	\$ 34,565.00	\$ 1,502.00	4.35%
	Overtime Wages								
	Full Time Employee	86 man hours	86	\$ 17.34	\$ 1,500.00				
5120	Total Overtime Wages					\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
	Allowance								
		Mileage reimbursement - dump runs, etc.	2,155	\$ 0.58	\$ 1,250.00				
		Physical/Screening	1	\$ 100.00	\$ 100.00				
5130	Total Allowance					\$ 1,350.00	\$ 1,350.00	\$ -	0.00%
	Grounds & Maintenance Supplies								
		Security Systems Monitoring & Maintenance			\$ 1,165.00				
		HVAC Service Contract & Service Calls			\$ 6,000.00				
	Expense for:	Fire Alarm Contract & Monitoring			\$ 1,120.00				
	Town Office	Fire Extinguisher Inspections			\$ 375.00				
	Town Hall	Lift Maintenance & Repair			\$ 1,135.00				
	Rec/ASO	Rock salt - ice control			\$ 785.00				
	Old School House	Flags - Gravesite Markers			\$ 625.00				
	Old Fire Barn	Sprinkler System Monitoring	4	\$ 90.00	\$ 360.00				
		Small Equipment - vacuum, A/C unit, mower, etc.			\$ 1,775.00				
		Building Maintenance			\$ 2,865.00				
		Town Hall floor screening			\$ 750.00				
		Grounds beautification			\$ 290.00				
		Misc. Building & Grounds Supplies			\$ 5,600.00				
5420	Total Grounds & Maintenance Supplies					\$ 22,845.00	\$ 21,757.00	\$ 1,088.00	5.00%
	TOTAL					\$ 61,762.00	\$ 59,172.00	\$ 2,590.00	4.38%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
110-07	Cable TV								
5110	Total Other Wages					\$ 9,512.00	\$ 9,025.00	\$ 487.00	5.40%
	Office Equipment & Fees								
		Miscellaneous Mileage	250	\$ 0.58	\$ 145.00				
		Miscellaneous Video Supplies			\$ 900.00				
5245	Total Office Equipment & Fees					\$ 1,045.00	\$ 1,000.00	\$ 45.00	4.50%
	Professional Services								
	Town Hall Streaming	Video Streaming	12	\$ 275.00	\$ 3,300.00				
5350	Total Professional Services					\$ 3,300.00	\$ 3,300.00	\$ -	0.00%
	Office Supplies								
		Miscellaneous Supplies			\$ 140.00				
5400	Total Office Supplies					\$ 140.00	\$ 135.00	\$ 5.00	3.70%
	TOTAL					\$ 13,997.00	\$ 13,460.00	\$ 537.00	3.99%

REVENUE DETAILS									
Account Number	Account Name	Details	Rate of Incr./ (Decr.)	2022-2023 Budget	2021-2022 Budget	Decrease Increase	Percent Change		
100-	GENERAL FUND								
4020	Cash Reporting Short-Over			-	-	-	n/a		
		Actual receipts last three years							
		2018-	42	n/a					
		2019-	46	9.79%					
		2020-	8	-82.61%					
		2021-	33	311.18%					
		Average =	32						
4060	Cable TV Revenues			65,000	65,000	-	0.00%		
	Revenues equal to 5% of the Cable TV fees.	Actual receipts last three years							
		2018-	56,149	n/a					
		2019-	62,823	11.89%					
		2020-	64,193	2.18%					
		2021-	66,323	3.32%					
		Average =	62,372						
4070	Local Road Assistance Program (LRAP)			72,700	64,800	7,900	12.19%		
	Funds received from the State, must be used for "capital improvements" to local roads and equates to 9% of the State's total highway budget.	Actual receipts last three years							
		2018-	73,692	n/a					
		2019-	72,772	-1.25%					
		2020-	74,692	2.64%					
		2021-	69,792	-6.56%					
		Average =	72,737						
4100	State Park Distributions			14,000	11,700	2,300	19.66%		
	Funds received from the State for park fee sharing on the acres of property owned by the Bureau of Parks and Lands.	Actual receipts last three years							
		2018-	14,712	n/a					
		2019-	13,955	-5.14%					
		2020-	13,962	0.05%					
		2021-	14,551	4.22%					
		Average =	14,295						
4110	State Revenue Sharing			562,870	404,408	158,462	39.18%		
	Revenue received from State based on sales tax and income tax receipts.	Actual receipts last three years							
		2018-	218,170	n/a					
		2019-	233,484	7.02%					
		2020-	355,926	52.44%					
		2021-	494,376	38.90%					
		Average =	325,489						

REVENUE DETAILS									
Account Number	Account Name	Details	Rate of Incr./(Decr.)	2022-2023 Budget	2021-2022 Budget	Decrease Increase	Percent Change		
4120	State Tree Growth Reimbursement			10,300	10,500	(200)	-1.90%		
		Actual receipts last three years							
		2018-	13,822	n/a					
		2019-	12,722	-7.95%					
		2020-	11,938	-6.16%					
		2021-	11,137	-6.71%					
		Average =	12,405						
	Revenue received from the State to help moderate property tax rates for municipalities that experience a reduced tax base due to the mandated use of lower current use values in place of market values.								
4130	Boat Excise			15,000	13,750	1,250	9.09%		
		Actual receipts last three years							
		2018-	14,154	n/a					
		2019-	13,287	-6.13%					
		2020-	14,546	9.48%					
		2021-	15,873	9.12%					
		Average =	14,465						
	A tax paid by boat owners each year. The amount of the tax is based on the length of the boat size or the motor and the age of the boat								
4140	Motor Vehicle Excise			1,475,000	1,370,000	105,000	7.66%		
		Actual receipts last three years							
		2018-	1,259,522	n/a					
		2019-	1,354,010	7.50%					
		2020-	1,347,538	-0.48%					
		2021-	1,510,579	12.10%					
		Average =	1,367,912						
	This is a tax paid by vehicle owners each year. The amount of tax decreases as the age of the vehicle increases. The rates are .024 yr. 1, .0175 yr. 2, .0135 yr. 3, .01 yr. 4, & .0065 yr 5 .004 last year and older								
4150	Ambulance Service Fees			216,308	180,000	36,308	20.17%		
		Actual receipts last three years							
		2018-	149,174	n/a					
		2019-	178,944	19.96%					
		2020-	186,280	4.10%					
		2021-	219,892	18.04%					
		Average =	183,573						
	Ambulance Run Charges								
4151	Ambulance Mechanic Falls			68,692	50,000	18,692	37.38%		
		Actual receipts last three years							
		2018-	48,679	n/a					
		2019-	67,163	37.97%					
		2020-	51,852	-22.80%					
		2021-	78,847	52.06%					
		Average =	61,635						
	Ambulance Run Charges								

REVENUE DETAILS									
Account Number	Account Name	Details	Rate of Incr./(Decr.)	2022-2023 Budget	2021-2022 Budget	Decrease Increase	Percent Change		
4155	Fire Copy Revenue			-	-	-	n/a		
		Actual receipts last three years							
		2018-	60	n/a					
		2019-	250	314.18%					
		2020-	135	-45.91%					
		2021-	80	-40.82%					
		Average =	131						
4160	Animal License Fees & Fines			1,675	2,250	(575)	-25.56%		
		Actual receipts last three years							
		2018-	2,985	n/a					
		2019-	3,146	5.39%					
		2020-	2,464	-21.68%					
		2021-	2,033	-17.49%					
		Average =	2,657						
4170	Business Registration Fees			900	1,000	(100)	-10.00%		
		Actual receipts last three years							
		2018-	220	n/a					
		2019-	1,810	722.73%					
		2020-	1,070	-40.88%					
		2021-	1,010	-5.61%					
		Average =	1,028						
4175	Fees Clerk			600	500	100	20.00%		
		Actual receipts last three years							
		2018-	-	n/a					
		2019-	1,225	n/a					
		2020-	880	-28.16%					
		2021-	730	-17.05%					
		Average =	709						
4180	Code Enforcement Fees			45,000	45,000	-	0.00%		
	Fees generated from building permits.	Actual receipts last three years							
		2018-	50,762	n/a					
		2019-	114,048	124.67%					
		2020-	85,077	-25.40%					
		2021-	66,368	-21.99%					
		Average =	79,064						

REVENUE DETAILS									
Account Number	Account Name	Details	Rate of Incr./.(Decr.)	2022-2023 Budget	2021-2022 Budget	Decrease Increase	Percent Change		
4182	Code Enforcement Violations			-	-	-	n/a		
		Actual receipts last three years							
		2018-	-	n/a					
		2019-	-	n/a					
		2020-	-	n/a					
		2021-	100	n/a					
		Average =	25						
4183	Marijuana Licensing Fees			5,000	5,000	-	0.00%		
	Fees generated from marijuana dispensing and cultivating.	Actual receipts last three years							
		2018-	-	n/a					
		2019-	-	n/a					
		2020-	10,000	n/a					
		2021-	5,500	-45.00%					
		Average =	3,875						
4190	Customer Service Fees			750	800	(50)	-6.25%		
		Actual receipts last three years							
		2018-	-	n/a					
		2019-	1,036	n/a					
		2020-	967	-6.64%					
		2021-	879	-9.12%					
		Average =	721						
4200	Electrical Permit Fees			6,500	5,000	1,500	30.00%		
		Actual receipts last three years							
		2018-	3,197	n/a					
		2019-	4,300	34.48%					
		2020-	6,440	101.41%					
		2021-	8,411	30.61%					
		Average =	5,587						
4210	Inland Fisheries Agent Fees			1,975	1,500	475	31.67%		
	Fees generated for issuance of fish and game licenses	Actual receipts last three years							
		2018-	2,484	n/a					
		2019-	2,279	-8.23%					
		2020-	1,975	-13.36%					
		2021-	2,088	5.71%					
		Average =	2,206						

REVENUE DETAILS									
Account Number	Account Name	Details	Rate of Incr./(Decr.)	2022-2023 Budget	2021-2022 Budget	Decrease Increase	Percent Change		
4220	Lien Fees	Actual receipts last three years		8,000	10,000	(2,000)	-20.00%		
	Fee is assessed to taxpayers who have liens placed on their property due to deliquesnt taxes.	2018-	12,931	n/a					
		2019-	7,151	-44.69%					
		2020-	10,690	49.48%					
		2021-	8,037	-24.81%					
		Average =	9,702						
4230	Motor Vehicle Fees	Actual receipts last three years		28,000	20,000	8,000	40.00%		
	Agent fees collected on motor vehicle registrations.	2018-	20,123	n/a					
		2019-	20,442	1.59%					
		2020-	25,226	23.40%					
		2021-	32,028	26.96%					
		Average =	24,455						
4240	Plumbing Permit Fees	Actual receipts last three years		9,875	11,500	(1,625)	-14.13%		
	Fees generated from issuance of plumbing permits. 25% of fee must be returned to the State. Fees set by State.	2018-	11,923	n/a					
		2019-	11,878	-0.38%					
		2020-	12,195	2.67%					
		2021-	10,975	-10.00%					
		Average =	11,743						
4245	Fire Permit Fees	Actual receipts last three years		-	-	-	n/a		
		2018-	36	n/a					
		2019-	1,022	2740.00%					
		2020-	84	-91.78%					
		2021-	139	65.48%					
		Average =	320						
4250	Return Check Fees	Actual receipts last three years		-	-	-	n/a		
	Fees assessed due to checks returned for insufficient funds.	2018-	150	n/a					
		2019-	125	-16.67%					
		2020-	250	100.00%					
		2021-	102	-59.20%					
		Average =	157						
4260	Snowmobile Registration Fees	Actual receipts last three years		2,600	2,800	(200)	-7.14%		
	Fees received from the State of Maine generated from registration of snowmobiles	2018-	2,575	n/a					
		2019-	2,674	3.86%					
		2020-	2,833	5.94%					
		2021-	2,668	-5.84%					
		Average =	2,688						

REVENUE DETAILS									
Account Number	Account Name	Details	Rate of Incr./(Decr.)	2022-2023 Budget	2021-2022 Budget	Decrease Increase	Percent Change		
4270	Solid Waste Service Fees			19,500	18,000	1,500	8.33%		
		Actual receipts last three years							
		2018-	18,880	n/a					
		2019-	17,368	-8.01%					
		2020-	18,898	8.81%					
		2021-	20,287	7.35%					
		Average =	18,858						
4280	Town Buildings Rental Fees			500	500	-	0.00%		
		Actual receipts last three years							
		2018-	2,208	n/a					
		2019-	2,825	27.97%					
		2020-	1,558	-44.87%					
		2021-	125	-91.97%					
		Average =	1,679						
4285	Non-resident Recreation Fees			500	500	-	0.00%		
		Actual receipts last three years							
		2018-	15	n/a					
		2019-	945	6200.00%					
		2020-	1,047	10.79%					
		2021-	315	-69.91%					
		Average =	581						
4290	Vital Statistics			4,250	4,000	250	6.25%		
	Fees generated for issuance of vital records.	Actual receipts last three years							
		2018-	4,428	n/a					
		2019-	4,935	11.44%					
		2020-	4,334	-12.19%					
		2021-	4,681	8.01%					
		Average =	4,594						
4295	Non-resident Beach Permits			200	200	-	0.00%		
		Actual receipts last three years							
		2018-	475	n/a					
		2019-	985	107.37%					
		2020-	415	-57.87%					
		2021-	205	-50.60%					
		Average =	520						

REVENUE DETAILS									
Account Number	Account Name	Details	Rate of Incr./ (Decr.)	2022-2023 Budget	2021-2022 Budget	Decrease Increase	Percent Change		
4300	RSU 16 Garage Bay Maintenance			5,467	5,386	81	1.50%		
	Based on RSU 16 lease agreement. Initial term through 6/30/2024.	Actual receipts last three years							
		2018-	5,075	n/a					
		2019-	5,151	1.50%					
		2020-	5,228	1.50%					
		2021-	5,307	1.50%					
		Average =	5,190						
4310	General Assistance Reimbursement			2,500	5,000	(2,500)	-50.00%		
	Reimbursement rate is based on % of state valuation.	Actual receipts last three years							
		2018-	-	n/a					
		2019-	-	n/a					
		2020-	-	n/a					
		2021-	-	n/a					
		Average =	-						
4320	Homestead Reimbursement			390,753	404,849	(14,096)	-3.48%		
	A property tax relief measure for residents and to reduce municipal reliance on property taxes. State reimbursement rate is 70.0%.	Actual receipts last three years							
		2018-	240,134	n/a					
		2019-	299,745	24.82%					
		2020-	300,187	0.15%					
		2021-	404,849	34.87%					
		Average =	311,229						
4330	Veterans Exemption Reimbursement			3,750	3,750	-	0.00%		
		Actual receipts last three years							
		2018-	4,060	n/a					
		2019-	4,219	3.92%					
		2020-	3,949	-6.40%					
		2021-	3,856	-2.36%					
		Average =	4,021						
4340	Solid Waste Revenues			7,000	4,000	3,000	75.00%		
	Market prices have declined from \$90.00 per ton for light tin/iron recycled materials, to \$50.00 per ton	Actual receipts last three years							
		2018-	9,587	n/a					
		2019-	14,453	50.75%					
		2020-	7,851	-45.68%					
		2021-	7,014	-10.66%					
		Average =	9,726						

REVENUE DETAILS									
Account Number	Account Name	Details	Rate of Incr./(Decr.)	2022-2023 Budget	2021-2022 Budget	Decrease Increase	Percent Change		
4390	Tax Penalty Interest	Actual receipts last three years		26,500	23,750	2,750	11.58%		
	Interest charged for delinquent tax bills. The State Treasurer sets this rate annually. Rate for 2021 is 8%.	2018-	27,123	n/a					
		2019-	20,446	-24.62%					
		2020-	29,065	42.15%					
		2021-	29,350	0.98%					
		Average =	26,496						
4420	TIF Revenues			-	-	-	n/a		
		Actual last three years							
		2018-	228,000	n/a					
		2019-	-	-100.00%					
		2020-	-	n/a					
		2021-	-	n/a					
		Average =	57,000						
4460	Utilization of Unassigned Fund Balance			-	-	-	n/a		
	Historically used to reduce the mill rate.	Actual last three years							
		2018-	210,000	n/a					
		2019-	-	-100.00%					
		2020-	-	n/a					
		2021-	265,000	n/a					
		Average =	118,750						
4500	Miscellaneous Revenues			-	-	-	n/a		
		Actual receipts last three years							
		2018-	20,974	n/a					
		2019-	6,843	-67.37%					
		2020-	(436)	-106.37%					
		2021-	(234)	-46.35%					
		Average =	6,787						
4510	Investment Interest			30,000	25,000	5,000	20.00%		
		Actual receipts last three years							
		2018-	14,453	n/a					
		2019-	13,873	-4.01%					
		2020-	32,414	133.64%					
		2021-	35,260	8.78%					
		Average =	24,000						

REVENUE DETAILS									
Account Number	Account Name		Details		Rate of Incr./ (Decr.)	2022-2023 Budget	2021-2022 Budget	Decrease Increase	Percent Change
4540	BETE Reimbursement					822,521	543,475	279,046	51.34%
	Program exempts eligible business equipment from property tax.		Actual receipts last three years						
			2018-	403,701	n/a				
			2019-	394,742	-2.22%				
			2020-	465,072	17.82%				
			2021-	543,521	16.87%				
			Average =	451,759					
4560	Transfers In					-	-	-	n/a
	(from other funds)		Actual receipts last three years						
			2018-	26,231	n/a				
			2019-	-	-100.00%				
	Utilization of remaining Fire Bond monies		2020-	96,050	n/a				
			2021-	-	-100.00%				
			Average =	30,570					
5001	Camp Connor Payback from Recreation					14,000	-	14,000	n/a
			Actual receipts last three years						
			2018-	-	n/a				
			2019-	14,000	n/a				
			2020-	14,000	0.00%				
			2021-	-	-100.00%				
			Average =	7,000					
	TOTALS					3,938,186	3,313,918	624,268	18.84%

**COMMUNITY SERVICES TOTALS
EXPENSES**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	Change from FY 22
COMMUNITY SERVICES TOTALS	280,674.53	279,798.57	304,101.89	355,127.00	444,590.00	89,463.00 25.19%

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

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	2023 Committee
5100 FULL TIME WAGES	81,192.86	83,846.74	85,016.70	95,755.00	120,099.00	
5110 OTHER WAGES	96.00	-	-	3,000.00	3,000.00	
5130 ALLOWANCES-MILEAGE	4,006.40	2,740.33	1,926.19	5,000.00	500.00	
5140 TRAINING-EDUCATION	450.00	380.00	526.00	1,000.00	1,000.00	
5205 PHONE	-	381.61	123.43	200.00	200.00	
5235 POSTAGE	1,465.09	1,437.75	3,708.73	-	2,200.00	
5245 OFFICE EQUIP FEES	2,210.56	809.92	9,456.00	6,900.00	8,145.00	
5325 PLAN CONSULTANT	2,959.35	1,109.92	1,662.50	6,500.00	6,500.00	
5330 DUES/SUBSCRIPTN/LICENSE	71.90	226.91	306.67	1,300.00	1,300.00	
TOTAL	92,452.16	90,933.18	102,726.22	119,655.00	142,944.00	-

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

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	2023 Committee
5100 FULL TIME WAGES	58,696.35	63,546.38	64,283.09	66,220.00	114,004.00	
5110 OTHER WAGES	14,646.93	15,833.20	15,919.77	23,358.00	-	
TOTAL	73,343.28	79,379.58	80,202.86	89,578.00	114,004.00	-

COMMUNITY SERVICES / HEALTH OFFICER

Expense 120-03

		2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Initial</u>	2023 <u>Committee</u>
5110	OTHER WAGES	1,325.04	1,325.04	1,325.04	1,358.00	1,358.00	_____
5130	ALLOWANCES-MILEAGE	-	-	-	300.00	300.00	_____
	TOTAL	<u>1,325.04</u>	<u>1,325.04</u>	<u>1,325.04</u>	<u>1,658.00</u>	<u>1,658.00</u>	-

COMMUNITY SERVICES / BEACH MAINTENANCE

Expense 120-04

		2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Initial</u>	2023 <u>Committee</u>
5110	OTHER WAGES	3,789.00	4,015.00	(37.75)	4,401.00	4,890.00	_____
5210	MAINTENANCE	842.09	775.72	2,400.64	1,300.00	1,300.00	_____
	TOTAL	<u>4,631.09</u>	<u>4,790.72</u>	<u>2,362.89</u>	<u>5,701.00</u>	<u>6,190.00</u>	-

COMMUNITY SERVICES / CONSERVATION SERVICES

Expense 120-05

		2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Initial</u>	2023 <u>Committee</u>
5311	LAKE PROTECTION	1,000.00	2,000.00	-	-	-	_____
5312	CON COMMISSION	11,000.00	2,000.00	5,000.00	-	5,000.00	_____
5313	DAM REPAIR	-	5,000.00	5,000.00	5,000.00	5,000.00	_____
	TOTAL	<u>12,000.00</u>	<u>9,000.00</u>	<u>10,000.00</u>	<u>5,000.00</u>	<u>10,000.00</u>	-

COMMUNITY SERVICES / GENERAL ASSISTANCE

Expense 120-06

		2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Initial</u>	2023 <u>Committee</u>
5350	PRO SERVICES	1,656.46	903.24	1,075.00	10,000.00	5,000.00	_____
	TOTAL	<u>1,656.46</u>	<u>903.24</u>	<u>1,075.00</u>	<u>10,000.00</u>	<u>5,000.00</u>	-

COMMUNITY SERVICES / SOCIAL SERVICE AGENCIES

Expense 120-08

		2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Initial</u>	2023 <u>Committee</u>
5530	RED CROSS	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	_____
5535	COMMUNITY CONCEPTS	3,000.00	3,000.00	3,000.00	3,000.00	-	_____
5540	LIFELIGHT FOUNDATION	-	-	-	-	1,344.00	_____
5541	THOMPSON LAKE ENVIRON	-	-	-	-	2,500.00	_____
	TOTAL	<u>4,000.00</u>	<u>4,000.00</u>	<u>4,000.00</u>	<u>4,000.00</u>	<u>4,844.00</u>	_____ -

COMMUNITY SERVICES / TOWN PORTION FOR RICKER LIBRARY

Expense 120-09

		2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Initial</u>	2023 <u>Committee</u>
5350	PRO SERVICES	82,822.00	85,021.58	94,855.90	114,535.00	152,450.00	_____
	TOTAL	<u>82,822.00</u>	<u>85,021.58</u>	<u>94,855.90</u>	<u>114,535.00</u>	<u>152,450.00</u>	_____ -

COMMUNITY SERVICES / BALL FIELD MAINTENANCE

Expense 120-10

		2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Initial</u>	2023 <u>Committee</u>
5210	MAINTENANCE	8,444.50	4,445.23	7,553.98	5,000.00	7,500.00	_____
	TOTAL	<u>8,444.50</u>	<u>4,445.23</u>	<u>7,553.98</u>	<u>5,000.00</u>	<u>7,500.00</u>	_____ -

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
120-01	Planning & Community Development								
5100	Total Full Time Wages					\$ 120,099.00	\$ 95,755.00	\$ 24,344.00	25.42%
	Other Wages								
		Part-time Temporary Employees			<u>\$ 3,000.00</u>				
5110	Total Other Wages					\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
	Allowance								
		CEO mileage reimb. - inspections, training, etc.	448	\$ 0.58	\$ 260.00				
		Protective clothing - boots	2	\$ 120.00	\$ 240.00				
		Travel - training	0	\$ 0.58	\$ -				
5130	Total Allowance					\$ 500.00	\$ 5,000.00	\$ (4,500.00)	-90.00%
	Training - Education								
		Training & conferences			\$ 500.00				
		Code and other reference materials			\$ 500.00				
5140	Total Training - Education					\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
	Phone								
		Tablet connectivity			\$ 200.00				
5205	Total Phone					\$ 200.00	\$ 200.00	\$ -	0.00%
	Postage								
		Abutter, appeals, and violation notices			\$ 2,200.00				
5235	Total Postage					\$ 2,200.00	\$ -	\$ 2,200.00	n/a
	Office Equipment & Fees								
		Annual maintenance - new permitting software			\$ 6,545.00				
		Office supplies			\$ 1,600.00				
5245	Total Office Equipment & Fees					\$ 8,145.00	\$ 6,900.00	\$ 1,245.00	18.04%
	Planning Consultant								
		Sebago Technics			\$ 6,500.00				
5325	Total Planning Consultant					\$ 6,500.00	\$ 6,500.00	\$ -	0.00%
	Dues/Subscriptions/Licenses								
		Code Book			\$ 100.00				
		Memberships - MBOIA & IAEI			\$ 200.00				
		Miscellaneous			\$ 1,000.00				
5330	Total Dues/Subscriptions/Licenses					\$ 1,300.00	\$ 1,300.00	\$ -	0.00%
	TOTAL					\$ 142,944.00	\$ 119,655.00	\$ 23,289.00	19.46%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
120-02	Recreation								
5100	Total Full Time Wages					\$ 114,004.00	\$ 89,578.00	\$ 24,426.00	27.27%
	Other Wages								
			0	\$ -	\$ -		\$ -	\$ -	n/a
		1% Discretionary Bonus		0.00%	\$ -			\$ -	n/a
			0	n/a	\$ -			\$ -	n/a
5110	Total Other Wages					\$ -	\$ -	\$ -	n/a
	TOTAL					\$ 114,004.00	\$ 89,578.00	\$ 24,426.00	27.27%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
120-03	Health Officer								
	Other Wages								
		Health Officer	52	\$ 25.48	\$ 1,325.00				
		Earned Paid Leave	1	\$ 25.48	\$ 33.00				
5110	Total Other Wages					\$ 1,358.00	\$ 1,358.00	\$ -	0.00%
	Allowance								
		Health Officer mileage reimb. - inspections, etc.	517	\$ 0.58	\$ 300.00				
5130	Total Allowance					\$ 300.00	\$ 300.00	\$ -	0.00%
	TOTAL					\$ 1,658.00	\$ 1,658.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
120-04	Beach Maintenance								
5110	Total Other Wages					\$ 4,890.00	\$ 4,401.00	\$ 489.00	11.11%
	Maintenance & Repairs								
		General beach maintenance			\$ 200.00				
		Portable toilet rental			\$ 1,100.00				
5210	Total Maintenance & Repairs					\$ 1,300.00	\$ 1,300.00	\$ -	0.00%
	TOTAL					\$ 6,190.00	\$ 5,701.00	\$ 489.00	8.58%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
120-05	Conservation								
	Lake Protection								
		Thompson Lake Association		Aquatic management	\$ -				
		Range Pond Association		Water quality testing	\$ -				
		Tripp Lake Association			\$ -				
5311	Total Lake Protection					\$ -	\$ -	\$ -	n/a
	Poland Conservation Commission				\$ 5,000.00				
5312	Total Poland Conservation Commission					\$ 5,000.00	\$ -	\$ 5,000.00	n/a
	Conservation Dam Repair								
		Thompson Lake Dam work plan			\$ 5,000.00				
5313	Total Conservation Dam Repair					\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
	TOTAL					\$ 10,000.00	\$ 5,000.00	\$ 5,000.00	100.00%

Paid from CEDC

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
120-10	Ball Field Maintenance								
	Maintenance & Repairs								
		Portable toilet rental			\$ 3,000.00				
		Batting Cage / Ball Fields			\$ 1,100.00				
		Stripe paint			\$ 1,000.00				
		General ball field maintenance			\$ 2,400.00				
5210	Total Maintenance & Repairs					\$ 7,500.00	\$ 5,000.00	\$ 2,500.00	50.00%
	TOTAL					\$ 7,500.00	\$ 5,000.00	\$ 2,500.00	50.00%

PUBLIC WORKS TOTALS						
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	Change from FY 22
PUBLIC WORKS TOTALS	561,201.33	538,628.32	546,396.00	617,811.00	652,477.00	34,666.00 5.61%
PUBLIC WORKS / PUBLIC WORKS Expense 130-01						
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	2023 Committee
5100 FULL TIME WAGES	261,396.20	265,165.46	268,280.95	279,985.00	315,932.00	
5110 OTHER WAGES	13,649.90	14,719.60	9,722.47	21,677.00	15,176.00	
5120 OVERTIME WAGES	196.26	940.59	1,131.78	748.00	1,610.00	
5130 ALLOWANCES-MILEAGE	1,727.90	784.20	902.00	850.00	955.00	
5140 TRAINING-EDUCATION	265.00	27.12	70.00	500.00	500.00	
5200 ELECTRICITY	6,130.15	5,268.07	3,881.09	6,650.00	4,650.00	
5205 PHONE	429.53	466.74	506.54	560.00	600.00	
5210 MAINTENANCE & REPAIRS	9,808.08	9,945.54	6,749.59	10,000.00	10,000.00	
5215 INTERNET	879.45	1,039.35	989.40	1,050.00	1,200.00	
5220 HEAT	7,618.35	4,327.77	1,508.17	8,216.00	7,325.00	
5225 WATER	204.02	435.79	482.98	500.00	585.00	
5230 VEHICLE MAINTENANCE & REP	21,236.12	20,008.63	15,368.96	23,825.00	23,825.00	
5240 UNLEADED GAS & DIESEL	20,230.36	20,683.84	14,347.43	22,263.00	24,125.00	
5350 PROFESSIONAL SERVICES	750.00	500.00	500.00	750.00	750.00	
5365 PHYSICALS/DRUG SCREENING	1,789.50	453.00	512.00	1,500.00	565.00	
5375 RENTAL EQUIPMENT	10,884.57	10,900.00	12,358.13	10,900.00	10,900.00	
5380 CATCHBASIN CLEANING	3,600.00	4,125.00	4,125.00	4,500.00	4,950.00	
5390 TREE CUTTING	2,422.40	2,200.00	2,100.00	2,500.00	2,500.00	
5435 PROTECTIVE CLOTHING	1,104.84	2,167.74	2,575.61	2,250.00	2,250.00	
5445 CULVERTS	7,917.35	6,796.77	7,982.08	8,000.00	8,000.00	
5450 EROSION MATERIALS	5,697.35	6,000.00	6,011.82	6,000.00	6,000.00	
5452 ROAD STRIPING	9,007.51	8,871.51	8,657.76	10,100.00	10,100.00	
5455 GRAVEL	14,550.18	14,997.24	37,485.29	15,000.00	15,000.00	
5460 SURFACE PATCH	8,945.68	8,709.58	8,785.04	9,000.00	9,000.00	
5475 SIGNS	2,946.30	3,057.81	2,679.08	3,500.00	3,500.00	
5480 TOOLS, PARTS, MISC	2,772.95	2,799.19	4,191.17	2,800.00	2,800.00	
5485 WELDING SUPPLIES	286.66	288.21	263.01	300.00	300.00	
6110 OTHER WAGE SNOW & ICE	1,547.50	-	-	2,583.00	2,952.00	
6120 OVERTIME WAGE SNOW & ICE	20,845.30	15,254.26	14,963.67	22,372.00	25,749.00	
6230 VEHICLES SNOW & ICE	19,989.75	20,376.24	21,729.66	22,175.00	22,175.00	
6240 GAS/DIESEL SNOW & ICE	26,719.51	16,694.83	15,664.87	27,297.00	29,043.00	
6375 RENTAL EQUIPMENT SNOW & ICE	1,800.00	1,800.00	1,796.90	1,800.00	1,800.00	
6450 EROSION MATERIALS SNOW & ICE	600.00	552.38	526.28	600.00	600.00	
6455 GRAVEL SNOW & ICE	1,835.00	1,776.43	1,800.00	1,800.00	1,800.00	
6460 SURFACE PATCH SNOW & ICE	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
6465 SALT SNOW & ICE	58,582.98	54,460.08	59,219.99	65,000.00	65,000.00	
6467 SAND SNOW & ICE	200.00	-	-	7,500.00	7,500.00	
6470 CUTTING EDGE SNOW & ICE	9,998.87	9,680.71	5,903.96	10,000.00	10,000.00	
6475 SIGNS SNOW & ICE	539.22	463.13	624.95	660.00	660.00	
6480 TOOLS/PARTS SNOW & ICE	698.45	618.72	559.95	700.00	700.00	
6485 WELDING SUPPLIES SNOW & ICE	398.14	272.79	438.42	400.00	400.00	
TOTAL	561,201.33	538,628.32	546,396.00	617,811.00	652,477.00	-

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
130-01	Public Works								
5100	Total Full Time Wages					\$ 315,932.00	\$ 279,985.00	\$ 35,947.00	12.84%
	Other Wages								
	Part-time Temporary Employees								
	Flaggers, etc.	Summer/Fall Wages	715	\$ 14.00	\$ 10,010.00				
	(4 Year Average)	Spring Wages	315	\$ 14.00	\$ 4,410.00				
	(April - October)	OT Wages	10	\$ 14.00	\$ 210.00				
		Earned Paid Leave	26	\$ 14.00	\$ 546.00				
5110	Total Other Wages					\$ 15,176.00	\$ 21,677.00	\$ (6,501.00)	-29.99%
5120	Total Overtime Wages					\$ 1,610.00	\$ 748.00	\$ 862.00	115.24%
	Allowance-Mileage								
		Director's cell phone reimbursement	12	\$ 40.00	\$ 480.00				
		Sun Media subscription	1	\$ 475.00	\$ 475.00				
5130	Total Allowance					\$ 955.00	\$ 850.00	\$ 105.00	12.35%
	Training								
		N. E. School Metalwork	1	\$ 350.00	\$ 350.00				
		State of Maine	4	\$ 100.00	\$ 150.00				
5140	Total Training					\$ 500.00	\$ 500.00	\$ -	0.00%
	Electricity								
		Based on static usage & standard offer and delivery rates			\$ 4,650.00				
5200	Total Electricity					\$ 4,650.00	\$ 6,650.00	\$ (2,000.00)	-30.08%
	Phone								
	Consolidated Communications	Phone	12	\$ 50.00	\$ 600.00				
5205	Total Phone					\$ 600.00	\$ 560.00	\$ 40.00	7.14%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
130-01	Public Works								
	Maintenance & Repairs								
		Sweeper Maintenance			\$ 850.00				
		HVAC Maintenance			\$ 225.00				
		Repair Manuals			\$ 100.00				
		Waste Oil Burner Maintenance/Repair			\$ 1,050.00				
		Furnace Maintenance/Repair			\$ 1,650.00				
		Fire Extinguisher Maintenance			\$ 590.00				
		Wash Line Parts			\$ 375.00				
		Oxygen			\$ 175.00				
		Building and Grounds Supplies			\$ 350.00				
		Office Supplies			\$ 650.00				
		Various Sm. Equipment Parts/Supplies			\$ 3,985.00				
5210	Total Maintenance & Repairs					\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
	Internet								
		Spectrum Business Plan			\$ 1,200.00				
5215	Total Internet					\$ 1,200.00	\$ 1,050.00	\$ 150.00	14.29%
	Heat								
		Propane (Gallons per year)	60	\$ 3.65	\$ 219.00				
		#2 Fuel Oil (Gallons per year)	1,870	\$ 3.80	\$ 7,106.00				
5220	Total Heat					\$ 7,325.00	\$ 8,216.00	\$ (891.00)	-10.84%
	Water								
		Other (Consumption = 76 cubic ft. per yr.)	76	\$ 7.69	\$ 585.00				
5225	Total Water					\$ 585.00	\$ 500.00	\$ 85.00	17.00%
	Vehicles								
	Maintenance and Repair	Fire Extinguisher Inspections - Vehicles			\$ 100.00				
		Backhoe Parts			\$ 1,550.00				
		Truck Parts			\$ 8,400.00				
		Vehicle Tires/Tire Repairs			\$ 5,000.00				
		Sweeper Parts			\$ 950.00				
		Hydraulic Hose			\$ 610.00				
		Bulk Oils, Antifreeze & Grease			\$ 4,550.00				
		Miscellaneous Parts & Supplies			\$ 2,665.00				
5230	Total Vehicles					\$ 23,825.00	\$ 23,825.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
130-01	Public Works								
	Gas/Diesel								
	Vehicle fuel	Gasoline	855	\$ 3.00	\$ 2,565.00				
		Diesel	7,000	\$ 3.08	\$ 21,560.00				
5240	Total Gas/Diesel					\$ 24,125.00	\$ 22,263.00	\$ 1,862.00	8.36%
	Professional Services								
		Annual Mining Removal Fees - Gravel Pits			\$ 530.00				
		Other licensing fees			\$ 220.00				
5350	Total Professional Services					\$ 750.00	\$ 750.00	\$ -	0.00%
	Physicals/Drug Screening								
		Annual FMCSA D&A Clearinghouse			\$ 11.00				
		Annual Fee - Drug/Alcohol Testing Admin.			\$ 165.00				
		Random Drug/Alcohol Tests			\$ 215.00				
		Physicals			\$ 350.00				
5365	Total Physicals/Drug Screening					\$ 565.00	\$ 1,500.00	\$ (935.00)	-62.33%
	Rental Equipment								
		Roller - road work			\$ 4,875.00				
		Loader			\$ 1,725.00				
		Roadside mowing			\$ 1,750.00				
		Sand Screen			\$ 1,825.00				
		Miscellaneous equipment			\$ 725.00				
5375	Total Rental Equipment					\$ 10,900.00	\$ 10,900.00	\$ -	0.00%
	Catch Basin Cleaning								
					\$ 4,950.00				
5380	Total Catch Basin Cleaning					\$ 4,950.00	\$ 4,500.00	\$ 450.00	10.00%
	Tree Cutting								
		Pruning & hazardous tree removal			\$ 2,500.00				
5390	Total Tree Cutting					\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
	Protective Clothing								
		Steel-toed Boots, Gloves & Other Equipment			\$ 2,250.00				
5435	Total Protective Clothing					\$ 2,250.00	\$ 2,250.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
130-01	Public Works								
	Culverts								
		Culvert basins, parts & supplies			\$ 8,000.00				
5445	Total Culverts					\$ 8,000.00	\$ 8,000.00	\$ -	0.00%
	Erosion Materials								
		Calcium chloride, hay bales, grass seed, rip/rap, erosion fabric, and misc. supplies			\$ 6,000.00				
5450	Total Erosion Materials					\$ 6,000.00	\$ 6,000.00	\$ -	0.00%
	Road Striping								
		Centerline Painting			\$ 9,725.00				
		Crosswalk Painting			\$ 375.00				
5452	Total Road Striping					\$ 10,100.00	\$ 10,100.00	\$ -	0.00%
	Gravel								
		Gravel - Misc. Road Repair			\$ 10,900.00				
		Crushed Stone			\$ 4,100.00				
5455	Total Gravel					\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
	Surface Patch								
		Asphalt / Patch			\$ 3,150.00				
		Cold Patch			\$ 5,850.00				
5460	Total Surface Patch					\$ 9,000.00	\$ 9,000.00	\$ -	0.00%
	Signs								
		Various Signs & Sign Parts/Supplies			\$ 3,500.00				
5475	Total Signs					\$ 3,500.00	\$ 3,500.00	\$ -	0.00%
	Tools/Parts/Misc.								
		Various Small Equipment/Parts/Supplies			\$ 2,800.00				
5480	Total Tools/Parts/Misc.					\$ 2,800.00	\$ 2,800.00	\$ -	0.00%
	Welding Supplies								
		Oxygen & Welding Supplies			\$ 300.00				
5485	Total Welding Supplies					\$ 300.00	\$ 300.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
130-01	Public Works								
	Other Wage Snow & Ice								
	Part-time Temporary Employees (November - March)		120	\$ 24.00	\$ 2,880.00				
		Earned Paid Leave	3	\$ 24.00	\$ 72.00				
6110	Total Other Wage Snow & Ice					\$ 2,952.00	\$ 2,583.00	\$ 369.00	14.29%
6120	Total Overtime Wage Snow & Ice					\$ 25,749.00	\$ 22,372.00	\$ 3,377.00	15.09%
	Vehicles Snow & Ice								
	Maintenance and Repair	Inspection Stickers - Vehicles			\$ 100.00				
		Backhoe Parts			\$ 250.00				
		Truck Parts			\$ 15,785.00				
		Sweeper Parts			\$ 350.00				
		Oxygen / Welding Wire			\$ 425.00				
		Bulk Oils, Antifreeze & Grease			\$ 2,000.00				
		Miscellaneous Parts & Supplies			\$ 3,265.00				
6230	Total Vehicles Snow & Ice					\$ 22,175.00	\$ 22,175.00	\$ -	0.00%
	Gas/Diesel Snow & Ice								
	Vehicle fuel	Gasoline	600	\$ 3.00	\$ 1,800.00				
		Diesel	8,845	\$ 3.08	\$ 27,243.00				
6240	Total Gas/Diesel Snow & Ice					\$ 29,043.00	\$ 27,297.00	\$ 1,746.00	6.40%
	Rental Equipment Snow & Ice								
		Miscellaneous equipment			\$ 1,800.00				
6375	Total Rental Equipment Snow & Ice					\$ 1,800.00	\$ 1,800.00	\$ -	0.00%
	Erosion Materials Snow & Ice								
		Miscellaneous supplies			\$ 600.00				
6450	Total Erosion Materials Snow & Ice					\$ 600.00	\$ 600.00	\$ -	0.00%
	Gravel Snow & Ice								
		Gravel - Miscellaneous Road Repair			\$ 1,800.00				
6455	Total Gravel Snow & Ice					\$ 1,800.00	\$ 1,800.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
130-01	Public Works								
	Surface Patch Snow & Ice	Cold Patch			\$ 1,000.00				
6460	Total Surface Patch Snow & Ice					\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
	Salt Snow & Ice	Ice Control & Stabilization	1,140	\$ 57.00	\$ 65,000.00				
6465	Total Salt Snow & Ice					\$ 65,000.00	\$ 65,000.00	\$ -	0.00%
	Sand Snow & Ice	Aggregate			\$ 7,500.00				
6467	Total Sand Snow & Ice					\$ 7,500.00	\$ 7,500.00	\$ -	0.00%
	Cutting Edge Snow & Ice	Cutting Edges & Parts			\$ 10,000.00				
6470	Total Cutting Edge Snow & Ice					\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
	Signs Snow & Ice	Various Signs & Sign Parts/Supplies			\$ 660.00				
6475	Total Signs Snow & Ice					\$ 660.00	\$ 660.00	\$ -	0.00%
	Tools/Parts Snow & Ice	Various Small Equipment/Parts/Supplies			\$ 700.00				
6480	Total Tools/Parts Snow & Ice					\$ 700.00	\$ 700.00	\$ -	0.00%
	Welding Supplies Snow & Ice	Oxygen & Welding Gas Lease			\$ 200.00				
		Supplies / Cutting Tips			\$ 200.00				
6485	Total Welding Supplies Snow & Ice					\$ 400.00	\$ 400.00	\$ -	0.00%
	TOTAL					\$ 652,477.00	\$ 617,811.00	\$ 34,666.00	5.61%

**SOLID WASTE TOTALS
EXPENSES**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	Change from FY 22
SOLID WASTE TOTALS	227,181.89	255,411.01	250,365.83	281,035.00	303,222.00	22,187.00 7.89%

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

	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Initial</u>	2023 <u>Committee</u>
5100 FULL TIME WAGES	59,912.87	68,020.75	69,695.44	74,243.00	84,989.00	
5110 OTHER WAGES	27,596.25	29,469.00	25,017.48	32,588.00	38,716.00	
5120 OVERTIME WAGES	132.00	-	-	205.00	239.00	
5130 ALLOWANCES-MILEAGE	1,101.97	1,226.49	480.00	1,145.00	1,620.00	
5140 TRAINING-EDUCATION	-	-	70.00	150.00	150.00	
5200 ELECTRICITY	4,196.01	3,849.80	3,643.96	4,375.00	4,375.00	
5205 PHONE	492.48	535.70	574.40	635.00	635.00	
5210 MAINTENANCE & REPAIRS	2,341.45	2,492.03	1,319.40	2,500.00	2,500.00	
5220 HEAT	478.42	352.82	358.50	550.00	1,296.00	
5230 VEHICLE MAINTENANCE & REP	776.14	2,000.00	974.86	2,000.00	4,000.00	
5240 UNLEADED GAS & DIESEL	3,038.15	3,719.29	2,353.90	4,144.00	4,388.00	
5270 MSW TIPPING FEES	85,032.59	88,805.43	93,471.15	92,117.00	108,513.00	
5275 RECYCLING & PULLING FEES	26,883.35	37,501.14	33,669.30	41,355.00	24,690.00	
5280 TIRE DISPOSAL	1,000.00	1,822.10	907.47	1,960.00	1,960.00	
5285 BULK WASTE DISPOSAL	9,796.58	10,000.00	14,522.85	15,750.00	17,841.00	
5290 HHW DISPOSAL	1,078.14	3,497.66	1,157.02	3,906.00	3,906.00	
5330 DUES/SUBSCRIPTN/LICENSE	489.00	502.00	515.00	531.00	543.00	
5365 PHYSICALS/DRUS SCREENING	742.38	-	111.75	611.00	591.00	
5410 EQUIPMENT SUPPLIES	834.00	524.94	457.09	700.00	700.00	
5420 GROUNDS & MAINTENANCE SUP	1,260.11	1,091.86	1,066.26	1,365.00	1,365.00	
5480 TOOLS, PARTS, MISC	-	-	-	205.00	205.00	
TOTAL	227,181.89	255,411.01	250,365.83	281,035.00	303,222.00	-

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-)	Percent
			Hours	\$ / %					
130-02	SOLID WASTE								
5100	Total Full-Time Wages					\$ 84,989.00	\$ 74,243.00	\$ 10,746.00	14.47%
5110	Total Other Wages					\$ 38,716.00	\$ 32,588.00	\$ 6,128.00	18.80%
5120	Total Overtime Wages					\$ 239.00	\$ 205.00	\$ 34.00	16.59%
	Allowances-Mileage								
	Cell Phone Stipend	\$40.00 per month	12	40.00	\$ 480.00				
	Sun Media subscription	Annual	1	475.00	\$ 475.00				
	Clothing - T-Shirts and Sweatshirts	Annual			\$ 185.00				
	Steel-toed boots	Annual - \$120.00 per pair X 4 EEs	4	120.00	\$ 480.00				
5130	Total Allowances-Mileage					\$ 1,620.00	\$ 1,145.00	\$ 475.00	41.48%
	Training-Education								
		2 classes per year for FT EEs	2	75.00	\$ 150.00				
5140	Total Training-Education					\$ 150.00	\$ 150.00	\$ -	0.00%
	Electricity	Incr. based on static usage & incr. in standard offer and delivery rates	920		\$ 4,375.00				
5200	Total Electricity					\$ 4,375.00	\$ 4,375.00	\$ -	0.00%
	Phone								
		Based on historical increase			\$ 635.00				
5205	Total Phone					\$ 635.00	\$ 635.00	\$ -	0.00%
	Maintenance & Repairs								
		Compactor parts			\$ 1,500.00				
		Other parts and supplies			\$ 1,000.00				
5210	Total Maintenance & Repairs					\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
	Heat								
		355 gals propane @ \$3.65 per gal.	355	3.650	\$ 1,296.00				
5220	Total Heat					\$ 1,296.00	\$ 550.00	\$ 746.00	135.64%
	Vehicle Maintenance & Rep								
		Roll-off truck / Loader parts, bulk oil, etc.			\$ 4,000.00				
5230	Total Vehicle Maintenance & Rep					\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	100.00%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-)	Percent
			Hours	\$ / %					
130-02	SOLID WASTE								
	Unleaded Gas & Diesel								
		10 gallons unleaded @ \$3.00 per gal.	10	\$ 3.00	\$ 30.00				
		1,415 gallons diesel @ \$3.08 per gal.	1,415	\$ 3.08	\$ 4,358.00				
5240	Total Unleaded Gas & Diesel					\$ 4,388.00	\$ 4,144.00	\$ 244.00	5.89%
	MSW Fees								
	Includes tipping and pulling fees to Waste to Energy or Almighty Waste	MWE	1,775 tons waste @ \$46.00 =	Tip	\$46.00	\$ 81,650.00	\$ 69,085.00		
		Almighty	55 tons OBW/Demo @ \$73.00 =	Tip	\$73.00	\$ 4,015.00	\$ 3,850.00		
		Almighty	20 mattresses @ \$10.00 =	Tip	\$10.00	\$ 200.00	\$ 282.00		
		MWE	8.5 tons OBW @ \$95.00 =	Tip	\$95.00	\$ 808.00			
		Almighty	240 Pulls @ \$91.00 =	Pull	\$91.00	\$ 21,840.00	\$ 18,900.00		
5270	Total MSW Tipping Fee					\$ 108,513.00	\$ 92,117.00	\$ 16,396.00	17.80%
	Recycling & Pulling Fees								
		Casella	305 tons recycling @ \$60.00 =	305	\$60.00	\$ 18,300.00	\$ 35,685.00		
		Almighty	71 Pulls @ \$90.00 =	71	\$90.00	\$ 6,390.00	\$ 5,670.00		
5275	Total Recycling & Pulling Fees					\$ 24,690.00	\$ 41,355.00	\$ (16,665.00)	-40.30%
	Tire Disposal								
			1,200 tires @ \$1.55 per tire	1,200	\$1.55	\$ 1,860.00			
			100 mounted tires @ \$1.00 per tire	100	\$1.00	\$ 100.00			
5280	Total Tire Disposal					\$ 1,960.00	\$ 1,960.00	\$ -	0.00%
	Bulk Waste Disposal	ME Custom							
		Woodlands	255 tons @ \$53.00 per ton	255	\$53.00	\$ 13,515.00			
NEW		Waste Management Disposal	Wood chip disposal contract	140	\$30.90	\$ 4,326.00			
5285	Total Bulk Waste Disposal					\$ 17,841.00	\$ 15,750.00	\$ 2,091.00	13.28%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-)	Percent
			Hours	\$ / %					
130-02	SOLID WASTE								
	HHW Disposal								
		North Coast Services, LLC	2' Fluorescent lamps	2.0	\$0.12	\$ -	\$ 8.00		
			4' Fluorescent lamps	772.0	\$0.24	\$ 185.00	\$ 216.00		
			5' Fluorescent lamps	19.0	\$0.30	\$ 6.00	\$ -		
			6' Fluorescent lamps	21.0	\$0.36	\$ 8.00	\$ -		
			8' Fluorescent lamps	216.0	\$0.48	\$ 104.00	\$ 35.00		
			4' Lamp boxes		\$3.50	\$ -	\$ 109.00		
			8' Lamp boxes	10.0	\$7.00	\$ 70.00	\$ 161.00		
			Alkaline batteries	4.0	\$0.85	\$ 3.00	\$ 25.00		
			Button cells		\$5.50	\$ -	\$ -		
			Circle Lamp		\$0.45	\$ -	\$ 3.00		
			Co-mingled batteries		\$0.75	\$ -	\$ -		
			Compact Fluorescent Lamps (CFL)	111.0	\$0.45	\$ 50.00	\$ 152.00		
			Flood lamps		\$1.00	\$ -	\$ -		
			Fluorescent light bulbs		\$0.07	\$ -	\$ -		
			Halogen lamps		\$1.00	\$ -	\$ -		
			HID lamps		\$0.95	\$ -	\$ -		
			HPS lamps		\$1.00	\$ -	\$ -		
			Incandescent lamps		\$0.25	\$ -	\$ -		
			Lead acid batteries	27.0	\$0.10	\$ 3.00	\$ -		
			LED lamps		\$1.00	\$ -	\$ -		
			Lithium batteries	46.0	\$3.75	\$ 173.00	\$ -		
			Lithium ion batteries	10.0	\$1.50	\$ 15.00	\$ 3.00		
			Mercury containing devices		\$30.00	\$ -	\$ -		
			Metal halide lamps		\$1.00	\$ -	\$ -		
			Miscellaneous electronics	3,536.0	\$0.10	\$ 354.00	\$ 342.00		
			Dry NiCad batteries	2.0	\$0.60	\$ 1.00	\$ 43.00		
			Dry NiMH batteries	2.0	\$0.60	\$ 1.00	\$ 1.00		
			Non-PCB Transformer		\$0.20	\$ -	\$ 3.00		
			Non-PCB Ballasts	482.0	\$0.20	\$ 96.00	\$ 33.00		
			PCB Ballasts	158.0	\$1.10	\$ 174.00	\$ 158.00		
			Smoke detectors		\$10.00	\$ -	\$ -		
			U-lamp, circle or compact fluorescent bulbs	37.0	\$0.45	\$ 17.00	\$ 5.00		
			ME Monitors	1,738.0	\$0.00	\$ -	\$ -		
			ME Printers	2,524.0	\$0.00	\$ -	\$ -		
			ME Televisions	21,928.0	\$0.00	\$ -	\$ -		
			CPU & Laptop	1,244.0	\$0.00	\$ -	\$ -		
			Packing Services		\$45.00	\$ -	\$ 34.00		
			CPU Rebates	994.0	(\$0.05)	\$ (50.00)	\$ (121.00)		
		Pro-Tech Refr.	Evacuate Refrigerant						
			Units	258.0	\$0.70	\$ 181.00	\$ 181.00		
			Labor	25.0	\$89.00	\$ 2,225.00	\$ 2,225.00		
		Clean Fuels	Oily water drums + fees	2.0	\$145.00	\$ 290.00	\$ 290.00		
5290	Total HHW Disposal						\$ 3,906.00	\$ 3,906.00	\$ - 0.00%
	Dues/Subscriptions/License		DEP License - TS - Storage Facility			\$ 333.00			
			DEP License - TS - Annual Reporting Fees			\$ 210.00			
5330	Total Dues/Subscriptions/License						\$ 543.00	\$ 531.00	\$ 12.00 2.26%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-)	Percent
			Hours	\$ / %					
130-02	SOLID WASTE								
	Physicals/Drug Screening	Physicals	4	90.00	\$ 360.00				
		Random Drug/Alcohol Tests	3	68.00	\$ 204.00				
		Annual Fee - FMSCA D & A Clearinghouse			\$ 2.00				
		Annual Fee - Northern Light Healthcare			\$ 25.00				
5365	Total Physicals/Drug Screening					\$ 591.00	\$ 611.00	\$ (20.00)	-3.27%
	Equipment Supplies	Parts/Supplies			\$ 360.00				
		Dennis Lubricants - Bulk oil			\$ 200.00				
		Miscellaneous sm. equipment purchases			\$ 140.00				
5410	Total Equipment Supplies					\$ 700.00	\$ 700.00	\$ -	0.00%
	Grounds & Maintenance Supplies	Fire extinguisher inspection			\$ 165.00				
		Bushhogging			\$ 420.00				
		Miscellaneous - repairs & other supplies			\$ 780.00				
5420	Total Grounds & Maintenance Supplies					\$ 1,365.00	\$ 1,365.00	\$ -	0.00%
	Tools, Parts, Misc.	Fastenal - parts			\$ 100.00				
		Hydraulic Hose - tools			\$ 105.00				
5480	Total Tools, Parts, Misc.					\$ 205.00	\$ 205.00	\$ -	0.00%
	TOTAL					\$ 303,222.00	\$ 281,035.00	\$ 22,187.00	7.89%

**PUBLIC SAFETY TOTALS
EXPENSES**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	Change from FY 22
PUBLIC SAFETY TOTALS	1,071,262.00	1,118,543.93	1,176,253.57	1,511,655.00	1,594,060.10	82,405.10 5.45%

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

	2019 <u>Actual</u>	2020 <u>Actual</u>	2021 <u>Actual</u>	2022 <u>Budget</u>	2023 <u>Initial</u>	2023 <u>Committee</u>
5100 FULL TIME WAGES	238,666.68	292,583.20	313,181.59	402,476.00	413,277.00	
5110 OTHER WAGES	303,444.13	265,686.87	241,095.83	313,246.00	277,675.00	
5120 OVERTIME WAGES	34,064.73	47,721.95	81,521.40	51,078.00	85,719.00	
5130 ALLOWANCES-MILEAGE	5,411.12	3,823.32	6,545.75	8,752.00	9,352.00	
5140 TRAINING-EDUCATION	12,198.51	8,939.38	7,979.28	10,000.00	20,000.00	
5200 ELECTRICITY	14,014.56	13,546.64	11,015.67	16,000.00	13,830.00	
5205 PHONE	4,879.34	5,049.57	4,765.81	4,975.00	5,540.00	
5215 INTERNET	-	-	738.84	1,020.00	1,020.00	
5220 HEAT	11,733.18	9,669.84	6,705.77	12,750.00	24,090.00	
5225 WATER	1,749.58	1,738.36	1,910.40	1,872.00	1,872.00	
5230 VEHICLE MAINTENANCE & REP	11,879.43	11,166.33	13,432.08	13,000.00	13,000.00	
5240 UNLEADED GAS & DIESEL	10,408.61	10,667.08	7,317.06	12,311.00	14,469.00	
5245 OFFICE EQUIPMENT/FEES	10,292.41	12,971.84	17,629.13	16,506.00	16,506.00	
5330 DUES/SUBSCRIPTN/LICENSE	3,350.46	5,478.54	2,337.06	5,325.00	6,750.00	
5365 PHYSICALS/DRUG SCREENING	1,845.50	2,351.40	1,783.00	2,500.00	2,500.00	
5370 WASTE DISPOSAL	-	-	250.00	1,000.00	1,000.00	
5400 OFFICE SUPPLIES	5,278.92	3,741.60	2,897.30	4,500.00	4,500.00	
5410 EQUIPMENT SUPPLIES	13,891.41	15,920.32	20,173.00	19,750.00	24,242.00	
5420 GROUNDS & MAINTENANCE SUP	19,751.66	20,549.57	18,073.24	21,330.00	21,330.00	
5435 PROTECTIVE CLOTHING	5,013.83	5,524.66	5,050.83	9,000.00	9,000.00	
5440 FIRE MED REIMBURSE. SERVICES	17,784.29	19,959.09	21,381.70	21,000.00	21,200.00	
5487 AMB. BILLING	200.00	400.00	100.00	300.00	300.00	
5488 AMB. COLLECTION FEES	1,480.57	1,219.82	2,581.93	1,500.00	1,775.00	
5489 PROV. FOR AMBULANCE LOSSES	-	-	-	-	20,000.00	
5490 MEDICAL SUPPLIES	15,689.28	23,355.79	20,490.90	22,500.00	22,500.00	
5495 OSHA EQUIPMENT REQUIRED	782.00	1,802.23	627.72	2,000.00	2,000.00	
TOTAL	743,810.20	783,867.40	809,585.29	974,691.00	1,033,447.00	-

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

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Initial</u>	<u>2023 Committee</u>
5205 PHONE	446.42	492.25	529.87	575.00	600.00	_____
5210 MAINTENANCE & REPAIRS	275.00	504.99	315.00	560.00	390.00	_____
5230 VEHICLE MAINTENANCE & REP	-	-	-	600.00	-	_____
5240 UNLEADED GAS & DIESEL	11,909.11	11,407.06	7,887.54	14,306.00	23,775.00	_____
5350 PROFESSIONAL SERVICES	<u>230,015.00</u>	<u>233,915.17</u>	<u>268,226.29</u>	<u>427,281.00</u>	<u>438,357.10</u>	_____
TOTAL	242,645.53	246,319.47	276,958.70	443,322.00	463,122.10	-

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

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Initial</u>	<u>2023 Committee</u>
5350 PROFESSIONAL SERVICES	<u>42,866.20</u>	<u>44,034.11</u>	<u>45,220.71</u>	<u>46,485.00</u>	<u>47,704.00</u>	_____
TOTAL	42,866.20	44,034.11	45,220.71	46,485.00	47,704.00	-

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

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Initial</u>	<u>2023 Committee</u>
5350 PROFESSIONAL SERVICES	<u>7,591.20</u>	<u>10,029.45</u>	<u>10,270.94</u>	<u>11,190.00</u>	<u>12,000.00</u>	_____
TOTAL	7,591.20	10,029.45	10,270.94	11,190.00	12,000.00	-

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

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Initial</u>	<u>2023 Committee</u>
5350 PROFESSIONAL SERVICES	<u>14,723.83</u>	<u>13,168.46</u>	<u>12,285.62</u>	<u>14,067.00</u>	<u>14,067.00</u>	_____
TOTAL	14,723.83	13,168.46	12,285.62	14,067.00	14,067.00	-

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

		<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Initial</u>	<u>2023 Committee</u>
5350	PROFESSIONAL SERVICES	14,625.00	16,125.00	16,932.31	16,900.00	17,720.00	
	TOTAL	<u>14,625.00</u>	<u>16,125.00</u>	<u>16,932.31</u>	<u>16,900.00</u>	17,720.00	-

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

		<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Initial</u>	<u>2023 Committee</u>
5110	OTHER WAGES	5,000.04	5,000.04	5,000.00	5,000.00	6,000.00	
5130	ALLOWANCES-MILEAGE	-	-	-	-	-	-
	TOTAL	<u>5,000.04</u>	<u>5,000.04</u>	<u>5,000.00</u>	<u>5,000.00</u>	6,000.00	-

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
140-01	PUBLIC SAFETY/FIRE RESCUE								
5100	Total Full Time Wages					\$ 413,277.00	\$ 402,476.00	\$ 10,801.00	2.68%
5110	Total Other Wages					\$ 277,675.00	\$ 313,246.00	\$ (35,571.00)	-11.36%
5120	Total Overtime Wages		2,856	\$ 30.01		\$ 85,719.00	\$ 51,078.00	\$ 34,641.00	67.82%
	Allowances-Mileage								
		Travel & Tolls	900	\$ 0.58	\$ 522.00				
		Chief - Cell Phone Allowance	12	\$ 40.00	\$ 480.00				
		8 FT EEs X \$600.00 Clothing Allowance	8	\$ 600.00	\$ 4,800.00				
		Live-in EE Clothing Allowance	1	\$ 300.00	\$ 300.00				
		Per Diem EEs - Clothing Allowance	22	\$ 147.73	\$ 3,250.00				
5130	Total Allowances-Mileage					\$ 9,352.00	\$ 8,752.00	\$ 600.00	6.86%
	Training-Education								
		Fire Fighter & EMS Training			\$ 20,000.00				
5140	Total Training-Education					\$ 20,000.00	\$ 10,000.00	\$ 10,000.00	100.00%
	Electricity								
		Beacon - North Raymond Road			\$ 305.00				
		33 Poland Corner Road			\$ 13,525.00				
5200	Total Electricity					\$ 13,830.00	\$ 16,000.00	\$ (2,170.00)	-13.56%
	Phone								
	Consolidated Communications	(3) phone lines	12	\$ 209.17	\$ 2,510.00				
	Verizon Wireless	Air Cards & Hot Spots	12	\$ 252.50	\$ 3,030.00				
5205	Total Phone					\$ 5,540.00	\$ 4,975.00	\$ 565.00	11.36%
	Internet								
		Spectrum	12	\$ 85.00	\$ 1,020.00				
5215	Total Internet					\$ 1,020.00	\$ 1,020.00	\$ -	0.00%
	Heat								
		Propane (Gallons per year)	6,600	\$ 3.65	\$ 24,090.00				
5220	Total Heat					\$ 24,090.00	\$ 12,750.00	\$ 11,340.00	88.94%
	Water								
		Sprinkler System	12	\$ 110.00	\$ 1,320.00				
		Other (Consumption = 114 cubic ft. per yr.)	114	\$ 4.84	\$ 552.00				
5225	Total Water					\$ 1,872.00	\$ 1,872.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
140-01	PUBLIC SAFETY/FIRE RESCUE								
	Vehicles								
	Maintenance and Repair	K-9 Inspection - Ambulances			\$ 247.00				
		Ambulance Parts			\$ 3,325.00				
		Truck Parts			\$ 3,750.00				
		Bulk Oil			\$ 900.00				
		Miscellaneous Parts & Supplies			\$ 4,778.00				
5230	Total Vehicles					\$ 13,000.00	\$ 13,000.00	\$ -	0.00%
	Gas/Diesel								
	Vehicle fuel	Gasoline	1,050	\$ 3.00	\$ 3,150.00				
		Diesel	3,675	\$ 3.08	\$ 11,319.00				
5240	Total Gas/Diesel					\$ 14,469.00	\$ 12,311.00	\$ 2,158.00	17.53%
	Office Equipment/Fees								
	Includes software maintenance contracts	Fully Involved			\$ 1,380.00				
		Ion Networking			\$ 13,976.00				
		Lewiston-Auburn 9-1-1			\$ 420.00				
		Omnigo Software			\$ 730.00				
5245	Total Office Equipment/Fees					\$ 16,506.00	\$ 16,506.00	\$ -	0.00%
	Dues/Subscriptions								
	Annual service fees, licenses, etc.	1st Responder Newspaper	2	\$ 90.00	\$ 180.00				
		Androscoggin County			\$ 53.00				
		CLIA Laboratory Program			\$ 433.00				
		Emergency Services Marketing Corp.			\$ 695.00				
		Fire Engineering			\$ 39.00				
		Website - annual maintenance			\$ 425.00				
		Image Trend, Inc.			\$ 210.00				
		ME Fire Chief's Association			\$ 100.00				
		NFPA			\$ 185.00				
		NFPA Certification Department			\$ 2,050.00				
		NEW PS Tracks maintenance agreement			\$ 1,250.00				
		EMS Service Fee Renewal			\$ 235.00				
		Tri-County EMS, Inc.			\$ 470.00				
		Tritech Software Systems			\$ 210.00				
		When to Work, Inc.			\$ 215.00				
5330	Total Dues/Subscriptions					\$ 6,750.00	\$ 5,325.00	\$ 1,425.00	26.76%
	Physicals/Drug Screening								
					\$ 2,500.00				
5365	Total Physicals/Drug Screening					\$ 2,500.00	\$ 2,500.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
140-01	PUBLIC SAFETY/FIRE RESCUE								
	Waste Disposal								
		Bio-hazardous			\$ 1,000.00				
5370	Total Waste Disposal					\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
	Office Supplies								
		Copier Contract - Kyocera			\$ 435.00				
		W.B. Mason, Lynne Card Co., Kyocera			\$ 4,065.00				
5400	Total Office Supplies					\$ 4,500.00	\$ 4,500.00	\$ -	0.00%
	Equipment Supplies								
		Radio Maintenance & Repair			\$ 6,260.00				
		Fire Extinguisher Maintenance			\$ 450.00				
		Annual Ladder Testing			\$ 420.00				
		Power Cots service agreement			\$ 2,636.00				
		NEW Power Lifts service agreement			\$ 2,800.00				
		Lifepak 15 service agreement			\$ 2,390.00				
		NEW Lucas Device service agreement			\$ 1,692.00				
		Annual Hoist Inspection			\$ 360.00				
		Other Firefighting Equipment/Supplies			\$ 7,234.00				
5410	Total Equipment Supplies					\$ 24,242.00	\$ 19,750.00	\$ 4,492.00	22.74%
	Grounds & Maintenance Supplies								
		Airvac Maintenance			\$ 3,100.00				
		Security Systems Monitoring & Maintenance			\$ 1,110.00				
		Pest Control Services			\$ 1,000.00				
		HVAC Service			\$ 1,175.00				
		Fire Extinguisher Inspections			\$ 425.00				
		Elevator Maintenance & Repair			\$ 2,375.00				
		Garage Door Maintenance & Repair			\$ 2,100.00				
		Fire Alarm/Smoke Detector/Sprinkler Monitoring			\$ 2,100.00				
		Cleaning Supplies			\$ 2,375.00				
		Miscellaneous Maintenance & Supplies			\$ 5,570.00				
5420	Total Grounds & Maintenance Supplies					\$ 21,330.00	\$ 21,330.00	\$ -	0.00%
	Protective Clothing								
		Boots, Gloves & Other Equipment			\$ 9,000.00				
5435	Total Protective Clothing					\$ 9,000.00	\$ 9,000.00	\$ -	0.00%
	Fire Medical Reimb Expense								
		Ambulance Billing Service			\$ 21,200.00				
5440	Total Fire Medical Reimb Expense					\$ 21,200.00	\$ 21,000.00	\$ 200.00	0.95%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
140-01	<u>PUBLIC SAFETY/FIRE RESCUE</u>								
	Ambulance Billing Services								
		Paramedic Intercept Charges	3	\$ 100.00	\$ 300.00				
5487	Total Ambulance Billing Services					\$ 300.00	\$ 300.00	\$ -	0.00%
	Ambulance Collection Fees								
		Collection Agency Fees			\$ 1,775.00				
5488	Total Ambulance Collection Fees					\$ 1,775.00	\$ 1,500.00	\$ 275.00	18.33%
	NEW								
		Provision for Ambulance Losses			\$ 20,000.00				
5489	Total Provision for Ambulance Losses					\$ 20,000.00	\$ -	\$ 20,000.00	n/a
	Medical Supplies								
		Medical Supplies & Equipment			\$ 21,400.00				
		Oxygen			\$ 1,100.00				
5490	Total Medical Supplies					\$ 22,500.00	\$ 22,500.00	\$ -	0.00%
	OSHA Equipment Required								
		Various Equipment			\$ 2,000.00				
5495	Total OSHA Equipment Required					\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
	TOTAL					\$ 1,033,447.00	\$ 974,691.00	\$ 58,756.00	6.03%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
140-02	Public Safety - Law Enforcement								
	Phone								
		Consolidated Communications	12	\$ 50.00	\$ 600.00				
5205	Total Phone					\$ 600.00	\$ 575.00	\$ 25.00	4.35%
	Maintenance & Repairs								
		Radar calibration - PART OF CONTRACT			\$ -				
		Miscellaneous - office supplies, etc.			\$ 390.00				
5210	Total Maintenance & Repairs					\$ 390.00	\$ 560.00	\$ (170.00)	-30.36%
	Vehicles	PART OF CONTRACT			\$ -				
5230	Total Vehicles					\$ -	\$ 600.00	\$ (600.00)	-100.00%
	Unleaded Gas & Diesel								
		Gasoline	7,925	\$ 3.00	\$ 23,775.00				
5240	Total Unleaded Gas & Diesel					\$ 23,775.00	\$ 14,306.00	\$ 9,469.00	66.19%
	Professional Services								
		Androscoggin County Sheriff's Department			\$ 438,357.10				
5350	Total Professional Services					\$ 438,357.10	\$ 427,281.00	\$ 11,076.10	2.59%
	TOTAL					\$ 463,122.10	\$ 443,322.00	\$ 19,800.10	4.47%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
140-03	Public Safety - Dispatching								
	Professional Services								
		Consolidated Communications - 911 line	12	\$ 140.83	\$ 1,690.00		\$ 1,650.00		
		Lewiston-Auburn 911 - Licensure			\$ 2,368.00		\$ 2,255.00		
		Lewiston-Auburn 911 - Dispatching	820	\$ 34.62	\$ 28,391.00		\$ 27,698.00		
		Lewiston-Auburn 911 - PSAP			\$ 15,255.00		\$ 14,882.00		
5350	Total Professional Services					\$ 47,704.00	\$ 46,485.00	\$ 1,219.00	2.62%
	TOTAL					\$ 47,704.00	\$ 46,485.00	\$ 1,219.00	2.62%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
140-04	Public Safety - Animal Control								
	Professional Services								
		Veterinary Services & Other Costs			\$ 1,600.00		\$ 790.00		
		Responsible Pet Care - Shelter Services			\$ 6,500.00		\$ 6,500.00		
		Wages - Animal Control Officer	156	\$ 25.00	\$ 3,900.00		\$ 3,900.00		
5350	Total Professional Services					\$ 12,000.00	\$ 11,190.00	\$ 810.00	7.24%
	TOTAL					\$ 12,000.00	\$ 11,190.00	\$ 810.00	7.24%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
140-05	Public Safety - Street Lights								
	Professional Services								
		Street Lights			\$ 13,312.00		\$ 13,335.00		
		Beacons	12	\$ 62.92	\$ 755.00		\$ 732.00		
5350	Total Professional Services					\$ 14,067.00	\$ 14,067.00	\$ -	0.00%
	TOTAL					\$ 14,067.00	\$ 14,067.00	\$ -	0.00%

**FINANCIAL OUTLAY TOTALS
EXPENSES**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	Change from FY 22
FINANCIAL OUTLAY TOTALS	877,495.05	905,658.28	945,463.31	1,114,193.00	1,212,660.00	98,467.00 8.84%

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

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	2023 Committee
5720 PW GARAGE 71.77%, MAT. 11/2023	82,337.82	79,226.63	76,007.34	72,518.00	69,136.00	
5730 FIRE STATION 85.86%, MAT. 11/2032	<u>132,154.65</u>	<u>132,029.22</u>	<u>131,902.45</u>	<u>131,783.00</u>	<u>131,666.00</u>	
TOTAL	214,492.47	211,255.85	207,909.79	204,301.00	200,802.00	-

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

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	2023 Committee
5260 FINANCIAL OUTLAY	<u>46,926.00</u>	<u>49,661.98</u>	<u>49,911.60</u>	<u>54,000.00</u>	<u>57,746.00</u>	-
TOTAL	46,926.00	49,661.98	49,911.60	54,000.00	57,746.00	-

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

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	2023 Committee
5810 HEALTH INSURANCE	304,993.60	327,588.29	347,049.13	412,169.00	480,919.00	
5815 ICMA/MPRS RETIREMENT	94,118.20	104,481.15	135,716.13	167,764.00	215,538.00	
5820 SOCIAL SECURITY/FICA	103,925.23	111,747.23	111,755.19	143,676.00	124,923.00	
5825 WORKER'S COMPENSATION	69,360.20	90,131.07	80,443.75	115,483.00	112,987.00	
5830 UNEMPLOYMENT	9,565.80	6,488.20	8,134.98	11,500.00	11,500.00	
5835 SICK TIME PAYOUT	14,054.91	2,728.50	1,784.58	3,500.00	6,445.00	
5837 VACATION PAYOUT	19,072.64	344.01	1,466.16	-	-	
5840 VOLUNTEER INSURANCE	986.00	1,232.00	1,292.00	1,500.00	1,500.00	
5850 EDUCATIONAL INCENTIVE	-	-	-	300.00	300.00	
TOTAL	616,076.58	644,740.45	687,641.92	855,892.00	954,112.00	-

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change	
			Value	\$ / %						
150-04	EMPLOYEE BENEFITS									
	Health Insurance		PPO-2500	#	Pro rata					
	(Employee & Spouse = Family cost)	Family	\$ 21,210	11	57.9%					
		Employee & Child(ren)	\$ 15,428	1	5.3%					
		Single	\$ 9,455	7	36.8%					
	Administration	Family	21,210	4						
		Single	9,455	2						
		Total Administration				\$ 103,750.00	\$ 90,589.00	\$ 13,161.00	14.53%	
	Planning	Family	21,210	1						
		Single	12,219	1						
		Total Planning				\$ 33,429.00	\$ 32,179.00	\$ 1,250.00	3.88%	
	Fire Rescue	Family	21,210	4						
		Single	9,455	2						
		Total Fire Rescue				\$ 103,749.00	\$ 130,203.00	\$ (26,454.00)	-20.32%	
	Public Works	Family	21,210	4						
		Single	9,455	1						
		Total Public Works				\$ 94,293.00	\$ 78,609.00	\$ 15,684.00	19.95%	
	Solid Waste	Single	9,455	2		\$ 18,910.00	\$ 18,010.00	\$ 900.00	5.00%	
	Recreation	Employee & Child(ren)	15,428	1						
		Family	21,210	1						
		Total Recreation				\$ 36,638.00	\$ 14,694.00	\$ 21,944.00	149.34%	
	1 new/turnover	Family	21,210	2		\$ 42,419.00	\$ 20,200.00	\$ 22,219.00	110.00%	
		Buy-outs	2,400	6		\$ 14,400.00	\$ 9,600.00	\$ 4,800.00	50.00%	
	Group Dynamic, Inc.	HRA Annual Plan Management Fee	\$ 48.00	28	\$ 1,344.00	\$ 1,248.00	\$ 96.00	7.69%		
		HRA Annual Subscription Fee			\$ 550.00	\$ 550.00	\$ -	0.00%		
		CBA FSA Annual Subscription Fee			\$ 825.00	\$ 825.00	\$ -	0.00%		
		CBA FSA Annual Claims Admin. Fee	67	6	\$ 402.00	\$ 402.00	\$ -	0.00%		
	Department of the Treasury	PCORI Fees			\$ 60.00	\$ 60.00	\$ -	0.00%		
		(Patient-Centered Outcomes Research Fee)								
		Annual HRA Claims				\$ 30,150.00	\$ 15,000.00	\$ 15,150.00	101.00%	
	Allows for a 10% increase effective 1-1-2023									
	1-1-2022 monthly cost: family \$1,980.35, single \$882.84, and employee & child(ren) \$1,440.55.									
	Employee participation 1-1-2022 is \$68.55 for family, \$49.87 for employee & child(ren), and \$30.56 for single, weekly.									
5810	Total Health Insurance					\$ 480,919.00	\$ 412,169.00	\$ 68,750.00	16.68%	

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Value	\$ / %					
150-04	EMPLOYEE BENEFITS								
	ICMA/MPRS Retirement								
	ME Public Employees Retirement System	Administration	\$ 467,446.00	10.50%	\$ 49,082.00		\$ 38,364.00	\$ 10,718.00	27.94%
	Participating Local District (PLD):								
		Planning	\$ 120,099.00	10.50%	\$ 12,610.00		\$ 9,765.00	\$ 2,845.00	29.13%
	Special Plan 1C - Firefighters								
		Public Works	\$ 343,291.00	10.50%	\$ 36,046.00		\$ 30,935.00	\$ 5,111.00	16.52%
	Plan AC - All other employees								
		Solid Waste	\$ 85,228.00	10.50%	\$ 8,949.00		\$ 7,592.00	\$ 1,357.00	17.87%
		CBA							
		Fire Rescue	\$ 563,844.00	15.20%	\$ 85,704.00		\$ 64,754.00	\$ 20,950.00	32.35%
		Recreation	\$ 123,926.00	10.50%	\$ 13,012.00		\$ 6,753.00	\$ 6,259.00	92.68%
	ICMA - RC	Contract							
		Administration	\$ 92,853.00	10.00%	\$ 9,285.00		\$ 8,751.00	\$ 534.00	6.10%
		Annual ICMA trust fee			\$ 850.00		\$ 850.00	\$ -	0.00%
5815	Total ICMA/MPRS Retirement					\$ 215,538.00	\$ 167,764.00	\$ 47,774.00	28.48%
	Social Security/FICA								
	(Refer to FICA-Medicare worksheet for detail)								
		Administration	494,626.00	7.65%	\$ 37,839.00		\$ 36,109.00		
		Planning	115,156.00		\$ 8,809.00		\$ 7,840.00		
		Comm. Serv.-Electrical	21,283.00		\$ 1,628.00		\$ 1,397.00		
		Comm. Serv.-Hlth Officer	1,358.00		\$ 104.00		\$ 259.00		
		Comm. Serv.- Beach Maint.	4,890.00		\$ 374.00		\$ 495.00		
		Public Works	341,439.00		\$ 26,120.00		\$ 26,303.00		
		Solid Waste	120,173.00		\$ 9,193.00		\$ 8,289.00		
		Fire Rescue	315,187.00		\$ 24,112.00		\$ 55,269.00		
		Fire Rescue - Medicare, only	528,012.00		\$ 7,656.00		\$ -		
		Animal Control	3,900.00		\$ 298.00		\$ 456.00		
		Recreation	114,904.00		\$ 8,790.00		\$ 7,259.00		
5820	Total Social Security/FICA					\$ 124,923.00	\$ 143,676.00	\$ (18,753.00)	-13.05%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Value	\$ / %					
150-04	EMPLOYEE BENEFITS								
	Worker's Compensation								
		Allocation							
		Town Manager	92,853.00	0.41%	\$ 381.00		\$ 363.00		
	Administration -	Office employees - clerical	369,535.00	0.35%	\$ 1,293.00		\$ 1,307.00		
	Planning -	Municipal employees - NOC	107,210.00	2.61%	\$ 2,798.00		\$ 2,038.00		
	Public Access -	Summer Road Repair & Maint.	186,956.00	6.35%	\$ 11,872.00		\$ 13,282.00		
	Municipal Building -	Winter Roads / Plowing	146,894.00	5.75%	\$ 8,446.00		\$ 5,017.00		
	Fire -	Firefighters-Paid	710,234.00	9.84%	\$ 69,887.00		\$ 64,231.00		
	Ambulance -	Firefighters-Volunteer	4,500.00	9.84%	\$ 443.00		\$ 182.00		
	Library -	Ambulance / EMS	26,044.00	7.64%	\$ 1,990.00		\$ 1,840.00		
	Public Works -	Animal Control Officer	3,975.00	1.47%	\$ 58.00		\$ 57.00		
	Solid Waste -	Library Employees (Professional)	132,336.00	0.35%	\$ 463.00		\$ 343.00		
	Recreation -	Janitors & Building NOC	38,376.00	3.73%	\$ 1,431.00		\$ 1,415.00		
	Public Safety -	Garbage Works	123,705.00	3.75%	\$ 4,639.00		\$ 4,048.00		
		Parks and Recreation	280,303.00	3.51%	\$ 9,839.00		\$ 6,908.00		
		Radio / TV Production	9,512.00	0.27%	\$ 26.00		\$ 25.00		
		Total salaries	2,232,433.00	5.09%	\$ 113,566.00		\$ 101,056.00		
		Experience modification		1.33	\$ 151,043.00		\$ 135,415.00		
		Medical Deductible Credit			\$ -		\$ -		
		Indemnity Deductible Credit			\$ -		\$ -		
		Schedule Rate Plan Credit/Debit		6.00%	\$ (9,063.00)		\$ -		
		Standard Contribution After Credit/Debit			\$ 141,980.00		\$ 135,415.00		
		Loss control credit		10.00%	\$ (14,198.00)		\$ (8,430.00)		
		Contribution reduction		10.50%	\$ (13,417.00)		\$ (12,952.00)		
		2022 Worker's Compensation audit			\$ 4,150.00		\$ 4,150.00		
		Less: Rec. Program Reimbursement			\$ (5,528.00)		\$ (2,700.00)		
5825	Total Worker's Compensation					\$ 112,987.00	\$ 115,483.00	\$ (2,496.00)	-2.16%
	Unemployment								
						\$ 11,500.00			
5830	Total Unemployment					\$ 11,500.00	\$ 11,500.00	\$ -	0.00%
	Sick Time Payout								
		Turnover			\$ 4,045.00		\$ 1,100.00		
		Annual distribution per personnel policy			\$ 2,400.00		\$ 2,400.00		
5835	Total Sick Time Payout					\$ 6,445.00	\$ 3,500.00	\$ 2,945.00	84.14%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Value	\$ / %					
150-04	EMPLOYEE BENEFITS								
	Volunteer Insurance								
		Volunteers - general			\$ 400.00		\$ 400.00		
		Volunteers - firefighters			\$ 1,100.00		\$ 1,100.00		
5840	Total Volunteer Insurance					\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
	Education Incentive								
					\$ 300.00				
5850	Total Education Incentive					\$ 300.00	\$ 300.00	\$ -	0.00%
	TOTALS					\$ 954,112.00	\$ 855,892.00	\$ 98,220.00	11.48%

**CAPITAL IMPROVEMENT TOTALS
EXPENSES**

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Initial</u>	<u>Change from FY 22</u>
CIP TOTALS	757,500.00	788,206.00	248,825.00	837,581.00	931,075.00	682,250.00 274.19%

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

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Initial</u>	<u>2023 Committee</u>
5900 PAVING TOWN ROADS RESERVE	430,000.00	442,000.00	243,825.00	484,075.00	510,384.00	
5910 PW VEHICLE RESERVE	130,000.00	150,000.00	-	150,000.00	150,000.00	
5915 SW EQUIPMENT RESERVE	9,500.00	2,000.00	-	-	28,235.00	
5920 FIRE RESCUE VEHICLE RESERVE	140,000.00	140,000.00	-	140,000.00	240,000.00	
5925 POLICE CRUISER RESERVE	12,500.00	27,206.00	-	26,506.00	(54,544.00)	
5930 MUNICIPAL FACILITIES RESERVE	-	-	5,000.00	5,000.00	5,000.00	
5935 TECHNOLOGY RESERVE	10,000.00	16,000.00	-	16,000.00	16,000.00	
5940 RECREATION RESERVE	-	-	-	-	-	
5945 REVALUATION RESERVE	15,000.00	-	-	15,000.00	15,000.00	
5950 CIP - CONTINGENCY	-	-	-	-	20,000.00	
5955 CODE ENFORCEMENT	9,500.00	10,000.00	-	-	-	
5960 CONSERVATION RESERVE	<u>1,000.00</u>	<u>1,000.00</u>	<u>-</u>	<u>1,000.00</u>	<u>1,000.00</u>	
TOTAL	757,500.00	788,206.00	248,825.00	837,581.00	931,075.00	-

**COUNTY TAX TOTALS
EXPENSES**

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Initial</u>	<u>Change from FY 22</u>
COUNTY TAX TOTALS	825,106.50	870,135.82	912,375.00	903,780.00	964,800.00	52,425.00 5.75%

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

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Initial</u>	<u>2023 Committee</u>
5260 FINANCIAL OUTLAY	<u>825,106.50</u>	<u>870,135.82</u>	<u>912,375.00</u>	<u>903,780.00</u>	<u>964,800.00</u>	
TOTAL	825,106.50	870,135.82	912,375.00	903,780.00	964,800.00	-

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

	2023 Proposed	2022 Budget	2021 Budget	2020 Budget	2019 Budget	2018 Budget	2017 Budget	2016 Budget	2015 Budget	2014 Budget
5900 PAVING TOWN ROADS RESERVE	510,384.00 1	484,075.00	243,825.00	442,000.00	430,000.00	430,000.00	430,000.00	262,000.00	253,950.00	258,001.00
5910 PW VEHICLE RESERVE	150,000.00	150,000.00	-	150,000.00	130,000.00	180,000.00	195,000.00	213,580.00	207,690.00	-
5915 SW EQUIPMENT RESERVE	28,235.00 2	-	-	2,000.00	9,500.00	9,500.00	6,000.00	4,000.00	7,500.00	6,000.00
5920 FIRE RESCUE VEHICLE RESERVE	240,000.00 3	140,000.00	-	140,000.00	140,000.00	140,000.00	145,000.00	292,830.00	326,000.00	324,944.00
5925 POLICE CRUISER RESERVE	(54,544.00) 4	26,506.00	-	27,206.00	12,500.00	12,500.00	14,000.00	30,000.00	22,600.00	5,000.00
5930 MUNICIPAL FACILITIES RESERVE	5,000.00	5,000.00	5,000.00	-	-	-	28,000.00	26,000.00	47,700.00	155,834.00
5935 TECHNOLOGY RESERVE	16,000.00	16,000.00	-	16,000.00	10,000.00	12,000.00	8,000.00	20,000.00	16,600.00	-
5940 RECREATION RESERVE	-	-	-	-	-	8,800.00	6,800.00	6,800.00	6,800.00	18,640.00
5945 REVALUATION RESERVE	15,000.00	15,000.00	-	-	15,000.00	-	25,000.00	25,000.00	-	-
5950 CIP - CONTINGENCY	20,000.00 5	-	-	-	-	310.00	1,000.00	1,000.00	681.00	5,000.00
5955 CODE ENFORCEMENT	-	-	-	10,000.00	9,500.00	12,500.00	5,000.00	2,500.00	2,500.00	-
5960 CONSERVATION EASEMENT	1,000.00	1,000.00	-	1,000.00	1,000.00	1,000.00	7,500.00	-	-	-
TOTAL	931,075.00	837,581.00	248,825.00	788,206.00	757,500.00	806,610.00	871,300.00	883,710.00	892,021.00	773,419.00
	93,494.00	588,756.00	-539,381.00	30,706.00	-49,110.00	-64,690.00	-12,410.00	-8,311.00	118,602.00	
	11.16%	236.61%	-68.43%	4.05%	-6.09%	-7.42%	-1.40%	-0.93%	15.33%	

Funding Sources:

- 1 Fund at FY '22 level, plus balance of ASO CIP reallocation of \$26,309.
- 2 Reallocation of ASO CIP of \$28,235 to fully fund.
- 3 Additional \$100,000 based on TIF drawdown plan; raised and appropriated in GF versus TIF.
- 4 Reallocated funding due to current ASO contract.
- 5 Reduce overlay to provide corpus of funds for unanticipated expenditures.

**Town of Poland Capital Improvement
FY 23 Budget Worksheet**

ROAD RESERVES

	FY 22 Budget	YTD Balance	FY 23 Initial	FY 23 Committee
Crack Sealing	7,825	22,632	7,825	-
Traffic Lights	2,000	3,220	2,000	-
Infrastructure	474,250	188,756	500,559	-
Totals:	\$ 484,075	\$ 214,608	\$ 510,384	\$ -

**Town of Poland Capital Improvement
FY 23 Budget Worksheet**

PUBLIC WORKS RESERVES

	FY 22 Budget	YTD Balance	FY 23 Initial	FY 23 Committee
2014 Pick-up Truck w/plow	2,760	24,430	2,100	-
2020 Dump Truck International	15,525	34,741	10,290	-
2005 Dump Truck Sterling	18,015	215,838	12,585	-
2018 Dump Truck International	15,345	34,685	11,130	-
2007 Backhoe CAT	13,455	61,503	12,375	-
2008 Loader CAT	18,795	154,635	27,345	-
2008 10W Dump Truck Int'l	26,115	166,000	37,980	-
2010 10W Dump Truck Int'l	22,875	150,184	21,045	-
2007 One Ton Truck GMC 1.5	10,140	155,360	8,910	-
2009 One Ton Truck GMC Chev.	3,765	50,585	3,960	-
Excavator with Trailer	-	-	-	-
Multi Use Mini Tractor	3,210	8,447	2,280	-
Sale of Assets	-	9,700	-	-
Totals:	\$ 150,000	\$ 1,066,108	\$ 150,000	\$ -

**Town of Poland Capital Improvement
PUBLIC WORKS RESERVES**

Replace/Remount Year Target Amounts	2029	2033	2025	2023	2021	2022	2024	2035	2023	2025	2036	
	\$ 54,114	\$279,761	\$135,868	\$ 209,400	\$ 226,383	\$ 171,700	\$ 66,460	\$ 302,763	\$ 242,061	\$ 276,609	\$ 72,275	
	2014 Pick-up Truck w/plow	2018 Dump Truck Int'l	2007 Backhoe CAT	2008 Loader CAT	2005 Dump Truck Sterling	2008 - GMC 5500 4x4	2009 One Ton Truck Chev	2020 Dump Truck Int'l	2008 10W Dump Truck Int'l	2010 10W Dump Truck Int'l	Multi use mini tractor *	Total
Beginning Balance - FY 2022	\$ 21,670	\$ 19,340	\$ 48,048	\$ 135,840	\$ (18,860)	\$ 145,220	\$ 46,820	\$ 19,216	\$ 139,885	\$ 127,309	\$ 5,237	\$ 689,725
Appropriation	2,760	15,345	13,455	18,795	18,015	10,140	3,765	15,525	26,115	22,875	3,210	150,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	171,700	-	-	-	-	-	171,700
Beginning Balance - FY 2023	\$ 24,430	\$ 34,685	\$ 61,503	\$ 154,635	\$ (845)	\$ (16,340)	\$ 50,585	\$ 34,741	\$ 166,000	\$ 150,184	\$ 8,447	\$ 668,025
Appropriation	2,100	11,130	12,375	27,345	12,585	8,910	3,960	10,290	37,980	21,045	2,280	150,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	209,400	-	-	-	-	242,061	-	-	451,461
Beginning Balance - FY 2024	\$ 26,530	\$ 45,815	\$ 73,878	\$ (27,420)	\$ 11,740	\$ (7,430)	\$ 54,545	\$ 45,031	\$ (38,081)	\$ 171,229	\$ 10,727	\$ 366,564
Appropriation	2,925	15,435	17,175	15,075	17,460	12,360	5,505	14,280	17,415	29,205	3,165	150,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	-	66,460	-	-	-	-	66,460
Beginning Balance - FY 2025	\$ 29,455	\$ 61,250	\$ 91,053	\$ (12,345)	\$ 29,200	\$ 4,930	\$ (6,410)	\$ 59,311	\$ (20,666)	\$ 200,434	\$ 13,892	\$ 450,104
Appropriation	2,940	15,510	17,250	15,150	17,535	12,420	4,800	14,355	17,505	29,355	3,180	150,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	135,868	-	-	-	-	-	-	276,609	-	412,477
Beginning Balance - FY 2026	\$ 32,395	\$ 76,760	\$ (27,565)	\$ 2,805	\$ 46,735	\$ 17,350	\$ (1,610)	\$ 73,666	\$ (3,161)	\$ (46,820)	\$ 17,072	\$ 187,627
Appropriation	3,345	17,580	10,140	17,160	19,875	14,070	5,445	16,275	19,845	22,665	3,600	150,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance - FY 2027	\$ 35,740	\$ 94,340	\$ (17,425)	\$ 19,965	\$ 66,610	\$ 31,420	\$ 3,835	\$ 89,941	\$ 16,684	\$ (24,155)	\$ 20,672	\$ 337,627
Appropriation	3,345	17,580	10,140	17,160	19,875	14,070	5,445	16,275	19,845	22,665	3,600	150,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance - FY 2028	\$ 39,085	\$111,920	\$ (7,285)	\$ 37,125	\$ 86,485	\$ 45,490	\$ 9,280	\$ 106,216	\$ 36,529	\$ (1,490)	\$ 24,272	\$ 487,627
Appropriation	3,345	17,580	10,140	17,160	19,875	14,070	5,445	16,275	19,845	22,665	3,600	150,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance - FY 2029	\$ 42,430	\$129,500	\$ 2,855	\$ 54,285	\$ 106,360	\$ 59,560	\$ 14,725	\$ 122,491	\$ 56,374	\$ 21,175	\$ 27,872	\$ 637,627
Appropriation	3,345	17,580	10,140	17,160	19,875	14,070	5,445	16,275	19,845	22,665	3,600	150,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	54,114	-	-	-	-	-	-	-	-	-	-	54,114
Beginning Balance - FY 2030	\$ (8,339)	\$147,080	\$ 12,995	\$ 71,445	\$ 126,235	\$ 73,630	\$ 20,170	\$ 138,766	\$ 76,219	\$ 43,840	\$ 31,472	\$ 733,513
Appropriation	4,410	17,460	10,065	17,040	19,740	13,965	5,415	16,155	19,695	22,485	3,570	150,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance - FY 2031	\$ (3,929)	\$164,540	\$ 23,060	\$ 88,485	\$ 145,975	\$ 87,595	\$ 25,585	\$ 154,921	\$ 95,914	\$ 66,325	\$ 35,042	\$ 883,513
Appropriation	4,410	17,460	10,065	17,040	19,740	13,965	5,415	16,155	19,695	22,485	3,570	150,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	-	-	-	-	-	-	-

**Town of Poland Capital Improvement
PUBLIC WORKS RESERVES**

Replace/Remount Year Target Amounts	2029 \$ 54,114	2033 \$279,761	2025 \$135,868	2023 \$ 209,400	2021 \$ 226,383	2022 \$ 171,700	2024 \$ 66,460	2035 \$ 302,763	2023 \$ 242,061	2025 \$ 276,609	2036 \$ 72,275	
	2014 Pick-up Truck w/plow	2018 Dump Truck Int'l	2007 Backhoe CAT	2008 Loader CAT	2005 Dump Truck Sterling	2008 - GMC 5500 4x4	2009 One Ton Truck Chev	2020 Dump Truck Int'l	2008 10W Dump Truck Int'l	2010 10W Dump Truck Int'l	Multi use mini tractor *	Total
Beginning Balance - FY 2032	\$ 481	\$182,000	\$ 33,125	\$ 105,525	\$ 165,715	\$ 101,560	\$ 31,000	\$ 171,076	\$ 115,609	\$ 88,810	\$ 38,612	\$1,033,513
Appropriation	4,410	17,460	10,065	17,040	19,740	13,965	5,415	16,155	19,695	22,485	3,570	150,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance - FY 2033	\$ 4,891	\$199,460	\$ 43,190	\$ 122,565	\$ 185,455	\$ 115,525	\$ 36,415	\$ 187,231	\$ 135,304	\$ 111,295	\$ 42,182	\$1,183,513
Appropriation	4,410	17,460	10,065	17,040	19,740	13,965	5,415	16,155	19,695	22,485	3,570	150,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	279,761	-	-	-	-	-	-	-	-	-	279,761
Beginning Balance - FY 2034	\$ 9,301	\$ (62,841)	\$ 53,255	\$ 139,605	\$ 205,195	\$ 129,490	\$ 41,830	\$ 203,386	\$ 154,999	\$ 133,780	\$ 45,752	\$1,053,752
Appropriation	4,260	21,990	9,720	16,455	19,065	13,500	5,220	15,600	19,020	21,705	3,450	149,985
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance - FY 2035	\$ 13,561	\$ (40,851)	\$ 62,975	\$ 156,060	\$ 224,260	\$ 142,990	\$ 47,050	\$ 218,986	\$ 174,019	\$ 155,485	\$ 49,202	\$1,203,737
Appropriation	4,260	21,990	9,720	16,455	19,065	13,500	5,220	15,600	19,020	21,705	3,450	149,985
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	-	-	302,763	-	-	-	302,763
Beginning Balance - FY 2036	\$ 17,821	\$ (18,861)	\$ 72,695	\$ 172,515	\$ 243,325	\$ 156,490	\$ 52,270	\$ (68,177)	\$ 193,039	\$ 177,190	\$ 52,652	\$1,050,959
Appropriation	4,035	20,850	9,225	15,600	18,075	12,795	4,950	22,560	18,030	20,610	3,270	150,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	352,715	-	-	-	-	-	72,275	424,990
Beginning Balance - FY 2037	\$ 21,856	\$ 1,989	\$ 81,920	\$ 188,115	\$ (91,315)	\$ 169,285	\$ 57,220	\$ (45,617)	\$ 211,069	\$ 197,800	\$ (16,353)	\$ 775,969
Appropriation	3,795	19,590	8,670	14,670	24,705	12,030	4,650	21,195	16,950	19,350	4,395	150,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	267,522	-	-	-	-	-	267,522
Beginning Balance - FY 2038	\$ 25,651	\$ 21,579	\$ 90,590	\$ 202,785	\$ (66,610)	\$ (86,207)	\$ 61,870	\$ (24,422)	\$ 228,019	\$ 217,150	\$ (11,958)	\$ 658,447
Appropriation	3,630	18,750	8,295	14,040	23,640	17,925	4,455	20,295	16,230	18,525	4,215	150,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	326,258	-	-	-	-	377,142	-	-	703,400
Beginning Balance - FY 2039	\$ 29,281	\$ 40,329	\$ 98,885	\$ (109,433)	\$ (42,970)	\$ (68,282)	\$ 66,325	\$ (4,127)	\$ (132,893)	\$ 235,675	\$ (7,743)	\$ 105,047
Appropriation	3,255	16,860	7,455	19,650	21,255	16,110	4,005	18,240	22,725	16,665	3,780	150,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	-	103,562	-	-	-	-	103,562
Beginning Balance - FY 2040	\$ 32,536	\$ 57,189	\$106,340	\$ (89,783)	\$ (21,715)	\$ (52,172)	\$ (33,232)	\$ 14,113	\$ (110,168)	\$ 252,340	\$ (3,963)	\$ 151,485
Appropriation	3,210	16,605	7,350	19,365	20,940	15,885	6,150	17,970	22,380	16,425	3,735	150,015
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	-	-	-	-	430,967	-	430,967
Beginning Balance - FY 2041	\$ 35,746	\$ 73,794	\$113,690	\$ (70,418)	\$ (775)	\$ (36,287)	\$ (27,082)	\$ 32,083	\$ (87,788)	\$ (162,202)	\$ (228)	\$ (129,467)

**Town of Poland Capital Improvement
FY 23 Budget Worksheet**

SOLID WASTE RESERVES

	FY 22 Budget	YTD Balance	FY 23 Initial	FY 23 Committee
Compactor Replacement - 4 Yd. Stationary	-	8,388	11,927	-
Compactor Replacement - 4 Yd. Stationary	-		3,675	-
Compactor Replacement - 4 Yd. Stationary	-		2,633	-
Roll-Over Containers - 40-45 Yd.	-	(5,269)	10,000	-
Totals:	\$ -	\$ 3,119	\$ 28,235	\$ -

**Town of Poland Capital Improvement
FY 23 Budget Worksheet**

FIRE RESCUE RESERVES

		FY 22 Budget	YTD Balance	FY 23 Initial	FY 23 Committee
ENGINE 2 (2016)	FYE 2036	21,763	102,443	42,432	
ENGINE 3 (2015)	FYE 2035	23,417	89,417	49,368	
TANK 6 (2009)	FYE 2029	20,465	159,465	45,807	
UTILITY 1 (2005)	FYE 2023	959	66,539	675	
SQUAD 1 (2017)	FYE 2037	31,004	57,318	43,037	
SQUAD 2 (2018)	FYE 2038	27,559	76,914	31,003	
CHIEF'S VEHICLE (2022)	FYE 2030	2,297	379	3,817	
SCOTT AIR BOTTLES/ CASCADE SYSTEM COMPRESSOR	FYE 2028/2032	2,469	36,955	9,822	
LIFE PAK 12 MONITORS (2)	FYE 2025	3,675	37,078	6,331	
Radios/Thermo Image/Defibs	On-Going	3,822	34,792	233	
TURN OUT GEAR (2016)	FYE 2026	1,340	30,097	7,242	
Dry Hydrants	On-Going	459	7,959	233	
Miscellaneous Equipment	On-Going	771	1,648	-	
Totals:		\$ 140,000	\$ 701,004	\$ 240,000	\$ -

**Town of Poland Capital Improvement
FIRE-RESCUE RESERVES**

Replace/Remount Year Target Amounts	2036 \$ 838,765	2035 \$ 779,742	2029 \$ 523,757	2023 \$ 67,214	2024 \$ 300,500	2025 \$ 309,515	2030 \$ 73,865	2028 \$ 148,755	2025 \$ 82,630	On-going \$ -	2026 \$ 59,065	On-going \$ -	2055 \$ 3,140,704	
	ENGINE 2 (2016)	ENGINE 3 (2015)	TANK 6 (2009)	UTILITY 1 (2005)	SQUAD 1 (2017)	SQUAD 2 (2018)	CHIEF'S VEHICLE (2022)	BOTTLES/ CASCADE SYSTEM COMPRESSOR	LIFE PAK 15 MONITORS (2) (2015)	COMBINED EQUIPMENT	TURN OUT GEAR (2016) *	Dry Hydrants	RESCUE 1 (2030)	Total
Beginning Balance - FY 2022	\$ 80,680	\$ 66,000	\$ 139,000	\$ 65,580	\$ 26,314	\$ 49,355	\$ 44,980	\$ 34,486	\$ 33,403	\$ 38,554	\$ 28,757	\$ 7,500	\$ -	\$ 614,609
Appropriation	21,763	23,417	20,465	959	31,004	27,559	2,297	2,469	3,675	4,593	1,340	459	-	140,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	-	46,898	-	-	11,400	-	-	-	58,298
Beginning Balance - FY 2023	\$ 102,443	\$ 89,417	\$ 159,465	\$ 66,539	\$ 57,318	\$ 76,914	\$ 379	\$ 36,955	\$ 37,078	\$ 31,747	\$ 30,097	\$ 7,959	\$ -	\$ 696,311
Appropriation	42,432	49,368	45,807	675	43,037	31,003	3,817	9,822	6,331	233	7,242	233	-	240,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	67,214	-	-	-	-	-	-	-	-	-	67,214
Beginning Balance - FY 2024	\$ 144,875	\$ 138,785	\$ 205,272	\$ (0)	\$ 100,355	\$ 107,917	\$ 4,196	\$ 46,777	\$ 43,409	\$ 31,980	\$ 37,339	\$ 8,192	\$ -	\$ 869,097
Appropriation	42,864	39,840	26,760	2,136	43,872	45,192	8,952	13,824	8,448	1,032	6,048	1,032	-	240,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	300,500	-	-	-	82,630	-	-	-	-	383,130
Beginning Balance - FY 2025	\$ 187,739	\$ 178,625	\$ 232,032	\$ 2,136	\$ (156,273)	\$ 153,109	\$ 13,148	\$ 60,601	\$ (30,773)	\$ 33,012	\$ 43,387	\$ 9,224	\$ -	\$ 725,967
Appropriation	42,864	39,840	26,760	2,136	43,872	45,192	8,952	13,824	8,448	1,032	6,048	1,032	-	240,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	309,515	-	-	-	-	-	-	-	309,515
Beginning Balance - FY 2026	\$ 230,603	\$ 218,465	\$ 258,792	\$ 4,272	\$ (112,401)	\$ (111,214)	\$ 22,100	\$ 74,425	\$ (22,325)	\$ 34,044	\$ 49,435	\$ 10,256	\$ -	\$ 656,452
Appropriation	42,864	39,840	26,760	2,136	43,872	45,192	8,952	13,824	8,448	1,032	6,048	1,032	-	240,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	-	-	-	-	-	59,065	-	-	59,065
Beginning Balance - FY 2027	\$ 273,467	\$ 258,305	\$ 285,552	\$ 6,408	\$ (68,529)	\$ (66,022)	\$ 31,052	\$ 88,249	\$ (13,877)	\$ 35,076	\$ (3,582)	\$ 11,288	\$ -	\$ 837,387
Appropriation	42,864	39,840	26,760	2,136	43,872	45,192	8,952	13,824	8,448	1,032	6,048	1,032	-	240,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	-	-	148,755	-	-	-	-	-	148,755
Beginning Balance - FY 2028	\$ 316,331	\$ 298,145	\$ 312,312	\$ 8,544	\$ (24,657)	\$ (20,830)	\$ 40,004	\$ (46,682)	\$ (5,429)	\$ 36,108	\$ 2,466	\$ 12,320	\$ -	\$ 928,632
Appropriation	42,864	39,840	26,760	2,136	43,872	45,192	8,952	13,824	8,448	1,032	6,048	1,032	-	240,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	523,757	-	-	-	-	-	-	-	-	-	-	523,757
Beginning Balance - FY 2029	\$ 359,195	\$ 337,985	\$ (184,685)	\$ 10,680	\$ 19,215	\$ 24,362	\$ 48,956	\$ (32,858)	\$ 3,019	\$ 37,140	\$ 8,514	\$ 13,352	\$ -	\$ 644,875
Appropriation	42,864	39,840	26,760	2,136	43,872	45,192	8,952	13,824	8,448	1,032	6,048	1,032	-	240,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance - FY 2030	\$ 402,059	\$ 377,825	\$ (157,925)	\$ 12,816	\$ 63,087	\$ 69,554	\$ 57,908	\$ (19,034)	\$ 11,467	\$ 38,172	\$ 14,562	\$ 14,384	\$ -	\$ 884,875
Appropriation	42,864	39,840	26,760	2,136	43,872	45,192	8,952	13,824	8,448	1,032	6,048	1,032	-	240,000
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	-	73,865	-	-	-	-	-	-	73,865
Beginning Balance - FY 2031	\$ 444,923	\$ 417,665	\$ (131,165)	\$ 14,952	\$ 106,959	\$ 114,746	\$ (7,005)	\$ (5,210)	\$ 19,915	\$ 39,204	\$ 20,610	\$ 15,416	\$ -	\$ 1,051,010
Appropriation	42,864	39,840	26,760	2,136	43,872	45,192	8,952	13,824	8,448	1,032	6,048	1,032	125,628	365,628
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	369,585	-	-	-	-	-	-	-	-	369,585
Beginning Balance - FY 2032	\$ 487,787	\$ 457,505	\$ (104,405)	\$ 17,088	\$ (218,754)	\$ 159,938	\$ 1,947	\$ 8,614	\$ 28,363	\$ 40,236	\$ 26,658	\$ 16,448	\$ 125,628	\$ 1,047,053
Appropriation	42,864	39,840	26,760	2,136	43,872	45,192	8,952	13,824	8,448	1,032	6,048	1,032	125,628	365,628
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	380,672	-	-	-	-	-	-	-	380,672

**Town of Poland Capital Improvement
FIRE-RESCUE RESERVES**

Replace/Remount Year Target Amounts	2036	2035	2029	2023	2024	2025	2030	2028	2025	On-going	2026	On-going	2055	
	\$ 838,765	\$ 779,742	\$ 523,757	\$ 67,214	\$ 300,500	\$ 309,515	\$ 73,865	\$ 148,755	\$ 82,630	\$ -	\$ 59,065	\$ -	\$ 3,140,704	
	ENGINE 2 (2016)	ENGINE 3 (2015)	TANK 6 (2009)	UTILITY 1 (2005)	SQUAD 1 (2017)	SQUAD 2 (2018)	CHIEF'S VEHICLE (2022)	BOTTLES/ CASCADE SYSTEM COMPRESSOR	LIFE PAK 15 MONITORS (2) (2015)	COMBINED EQUIPMENT	TURN OUT GEAR (2016) *	Dry Hydrants	RESCUE 1 (2030)	Total
Beginning Balance - FY 2033	\$ 530,651	\$ 497,345	\$ (77,645)	\$ 19,224	\$ (174,882)	\$ (175,542)	\$ 10,899	\$ 22,438	\$ 36,811	\$ 41,268	\$ 32,706	\$ 17,480	\$ 251,256	\$ 1,032,009
Appropriation	42,864	39,840	26,760	2,136	43,872	45,192	8,952	13,824	8,448	1,032	6,048	1,032	125,628	365,628
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance - FY 2034	\$ 573,515	\$ 537,185	\$ (50,885)	\$ 21,360	\$ (131,010)	\$ (130,350)	\$ 19,851	\$ 36,262	\$ 45,259	\$ 42,300	\$ 38,754	\$ 18,512	\$ 376,884	\$ 1,397,637
Appropriation	42,864	39,840	26,760	2,136	43,872	45,192	8,952	13,824	8,448	1,032	6,048	1,032	125,628	365,628
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance - FY 2035	\$ 616,379	\$ 577,025	\$ (24,125)	\$ 23,496	\$ (87,138)	\$ (85,158)	\$ 28,803	\$ 50,086	\$ 53,707	\$ 43,332	\$ 44,802	\$ 19,544	\$ 502,512	\$ 1,763,265
Appropriation	42,864	39,840	26,760	2,136	43,872	45,192	8,952	13,824	8,448	1,032	6,048	1,032	125,628	365,628
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	779,742	-	102,191	-	-	-	-	111,060	-	-	-	-	992,993
Beginning Balance - FY 2036	\$ 659,243	\$ (162,877)	\$ 2,635	\$ (76,559)	\$ (43,266)	\$ (39,966)	\$ 37,755	\$ 63,910	\$ (48,905)	\$ 44,364	\$ 50,850	\$ 20,576	\$ 628,140	\$ 1,135,900
Appropriation	42,864	39,840	26,760	2,136	43,872	45,192	8,952	13,824	8,448	1,032	6,048	1,032	125,628	365,628
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	838,765	-	-	-	-	-	-	-	-	-	79,390	-	-	918,155
Beginning Balance - FY 2037	\$ (136,658)	\$ (123,037)	\$ 29,395	\$ (74,423)	\$ 606	\$ 5,226	\$ 46,707	\$ 77,734	\$ (40,457)	\$ 45,396	\$ (22,492)	\$ 21,608	\$ 753,768	\$ 583,373
Appropriation	42,864	39,840	26,760	2,136	43,872	45,192	8,952	13,824	8,448	1,032	6,048	1,032	125,628	365,628
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance - FY 2038	\$ (93,794)	\$ (83,197)	\$ 56,155	\$ (72,287)	\$ 44,478	\$ 50,418	\$ 55,659	\$ 91,558	\$ (32,009)	\$ 46,428	\$ (16,444)	\$ 22,640	\$ 879,396	\$ 949,001
Appropriation	42,864	39,840	26,760	2,136	43,872	45,192	8,952	13,824	8,448	1,032	6,048	1,032	125,628	365,628
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	454,551	-	93,580	205,912	-	-	-	-	-	754,043
Beginning Balance - FY 2039	\$ (50,930)	\$ (43,357)	\$ 82,915	\$ (70,151)	\$ (366,201)	\$ 95,610	\$ (28,969)	\$ (100,530)	\$ (23,561)	\$ 47,460	\$ (10,396)	\$ 23,672	\$ 1,005,024	\$ 560,586
Appropriation	42,864	39,840	26,760	2,136	43,872	45,192	8,952	13,824	8,448	1,032	6,048	1,032	125,628	365,628
Other Funding Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year-to-date Expense	-	-	-	-	-	468,186	-	205,925	-	-	-	-	-	674,111
Beginning Balance - FY 2040	\$ (8,066)	\$ (3,517)	\$ 109,675	\$ (68,015)	\$ (322,329)	\$ (327,384)	\$ (20,017)	\$ (292,631)	\$ (15,113)	\$ 48,492	\$ (4,348)	\$ 24,704	\$ 1,130,652	\$ 252,103

**Town of Poland Capital Improvement
FY 23 Budget Worksheet**

LAW ENFORCEMENT RESERVES

	FY 22 Budget	YTD Balance	FY 23 Initial	FY 23 Committee
Patrol Vehicle 1 (2021)	6,448	26,794	(26,794)	-
Patrol Vehicle 2 (2020)	6,260	13,952	(13,952)	-
Vehicles & Equipment	13,798	13,798	(13,798)	-
Totals:	\$ 26,506	\$ 54,544	\$ (54,544)	\$ -

**Town of Poland Capital Improvement
FY 23 Budget Worksheet**

MUNICIPAL FACILITIES RESERVES

	FY 22 Budget	YTD Balance	FY 23 Initial	FY 23 Committee
Municipal Facilities Maintenance & Repair	5,000	6,775	5,000	-
Town Hall Elevator	-	10,000	-	-
Furnace Replacement	-	9,156	-	-
Town Owned Bldgs/Property Improvements from Timber Sales	-	25,800	-	-
Totals:	\$ 5,000	\$ 51,731	\$ 5,000	\$ -

**Town of Poland Capital Improvement
FY 23 Budget Worksheet**

TECHNOLOGY RESERVES

	FY 22 Budget	YTD Balance	FY 23 Initial	FY 23 Committee
TECHNOLOGY	15,000	12,560	15,000	-
Cable Access Equipment	1,000	4,670	1,000	-
Totals:	\$ 16,000	\$ 17,230	\$ 16,000	\$ -

**Town of Poland Capital Improvement
FY 23 Budget Worksheet**

RECREATION RESERVES

	FY 22 Budget	YTD Balance	FY 23 Initial	FY 23 Committee
Beach Repairs & Maintenance	-	-	-	-
Totals:	\$ -	\$ -	\$ -	\$ -

**Town of Poland Capital Improvement
FY 23 Budget Worksheet**

CONTINGENCY RESERVES

	FY 22 Budget	YTD Balance	FY 23 Initial	FY 23 Committee
Unforeseen Expenses	-	3,000	20,000	-
Totals:	\$ -	\$ 3,000	\$ 20,000	\$ -

**Town of Poland Capital Improvement
FY 23 Budget Worksheet**

REVALUATION RESERVES

	FY 22 Budget	YTD Balance	FY 23 Initial	FY 23 Committee
Real Estate Revaluation	15,000	105,000	15,000	-
Totals:	\$ 15,000	\$ 105,000	\$ 15,000	\$ -

Town of Poland Capital Improvement FY 23 Budget Worksheet				
CODE ENFORCEMENT RESERVES				
	FY 22 Budget	YTD Balance	FY 23 Initial	FY 23 Committee
Archiving Software	-	3	-	-
Comprehensive Plan	-	4,447	-	-
Geo Library	-	-	-	-
Permitting Software	-	400	-	-
Totals:	\$ -	\$ 4,850	\$ -	\$ -

**Town of Poland Capital Improvement
FY 23 Budget Worksheet**

CONSERVATION RESERVES

	FY 22 Budget	YTD Balance	FY 23 Initial	FY 23 Committee
Purchase of Conservation Land	-	-	-	-
Dam Reserves	1,000	4,000	1,000	-
Totals:	\$ 1,000	\$ 4,000	\$ 1,000	\$ -

**TIF 1 TOTALS
EXPENSES**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	Change from FY 22
TIF 1 TOTALS	701,088.94	637,071.36	408,980.35	476,731.00	590,248.00	113,517.00 23.81%

REVENUES

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	Change from FY 22
TIF 1 TOTALS	690,389.73	722,261.90	722,274.67	476,731.00	590,248.00	113,517.00 23.81%

**TIF 1
Expense 400-01**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	2023 Committee
5250 DEBT SERVICE	329,063.28	326,601.97	324,629.07	367,061.00	478,294.00	
5260 FINANCIAL OUTLAY	20,393.00	21,403.00	22,107.00	22,686.00	27,570.00	
5265 PSB 40% PAYBACK	200,188.00	197,457.00	-	-	-	
5350 PROFESSIONAL SERVICES	47,785.75	-	-	2,500.00	2,500.00	
5410 EQUIPMENT SUPPLIES	17,633.31	12,063.15	13,791.59	28,000.00	25,400.00	
5620 HYDRANT EXPENSE	26,947.00	29,494.89	36,578.08	39,397.00	39,397.00	
5650 CEDC	41,121.67	35,719.81	-	-	-	
5670 BLEEDERS EXPENSE	<u>17,956.93</u>	<u>14,331.54</u>	<u>11,874.61</u>	<u>17,087.00</u>	<u>17,087.00</u>	
TOTAL	701,088.94	637,071.36	408,980.35	476,731.00	590,248.00	-

Revenue 400

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	2023 Committee
4510 INVESTMENT INTEREST	861.73	752.90	992.67	850.00	550.00	
4550 TRANSFER FROM GENERAL FUND	<u>689,528.00</u>	<u>721,509.00</u>	<u>721,282.00</u>	<u>475,881.00</u>	<u>589,698.00</u>	
TOTAL	690,389.73	722,261.90	722,274.67	476,731.00	590,248.00	-

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
400-01	PSB TIF 1								
	Debt Service				\$478,294.00				
5250	Total Debt Service					\$ 478,294.00	\$ 367,061.00	\$ 111,233.00	30.30%
	Financial Outlay								
		Town Manager		48.00%	\$ 11,142.00		\$ 10,501.00		
		Finance Director			\$ 5,597.00		\$ 4,214.00		
		Finance/Assessing Clerk			\$ 1,126.00		\$ 1,008.00		
		Deputy Town Manager			\$ 9,705.00		\$ 6,963.00		
5260	Total Financial Outlay					\$ 27,570.00	\$ 22,686.00	\$ 4,884.00	21.53%
	Professional Services				\$ 2,500.00				
5350	Total Professional Services					\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
	Equipment Supplies								
		Fire Rescue							
		Small Equipment			\$ 16,000.00		\$ 16,000.00		
		Lucas Machine Maintenance Agreement			\$ -		\$ 2,600.00		
		Rescue Vehicle Maintenance & Repair			\$ 9,400.00		\$ 9,400.00		
5410	Total Equipment Supplies					\$ 25,400.00	\$ 28,000.00	\$ (2,600.00)	-9.29%
	Hydrant Expense								
		Auburn Water							
		Hydrant Fee	4	\$ 9,601.75	\$ 38,407.00		\$ 38,407.00		
		Hydrant Maintenance & Repair			\$ 990.00		\$ 990.00		
5620	Total Hydrant Expense					\$ 39,397.00	\$ 39,397.00	\$ -	0.00%
	Bleeders Expense								
		(2) Semi-annual Bleeder Usage			\$ 16,287.00		\$ 16,287.00		
		Maintenance & Repair			\$ 800.00		\$ 800.00		
5670	Total Bleeders Expense					\$ 17,087.00	\$ 17,087.00	\$ -	0.00%
	TOTAL					\$ 590,248.00	\$ 476,731.00	\$ 113,517.00	23.81%

**TIF 2 TOTALS
EXPENSES**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	Change from FY 22
TIF 2 TOTALS	560,251.19	595,400.11	593,596.08	444,885.00	653,166.00	208,281.01 46.82%

REVENUES

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	Change from FY 22
TIF 2 TOTALS	470,375.46	676,365.44	679,165.44	444,885.00	653,166.00	208,281.01 46.82%

**TIF 2
Expense 401-01**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	2023 Committee
5250 DEBT SERVICE	275,938.19	275,406.11	274,993.41	325,089.00	528,894.00	
5260 FINANCIAL OUTLAY	18,693.00	19,619.00	20,264.00	20,796.00	25,272.00	
5265 PSB 40% PAYBACK	265,430.00	260,375.00	-	-	-	
5350 PROFESSIONAL SERVICES	190.00	-	234,000.00	2,500.00	2,500.00	
5640 RECREATIONAL TRAILS	-	40,000.00	36,572.00	40,000.00	40,000.00	
5650 CEDC	-	-	27,766.67	56,500.00	56,500.00	
TOTAL	560,251.19	595,400.11	593,596.08	444,885.00	653,166.00	-

Revenue 401

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	2023 Committee
4510 PSB TIF 2 INVESTMENT INTEREST	260.46	1,508.44	1,131.44	1,200.00	375.00	
4550 PS 2 TRANSFER FROM GENERAL	470,115.00	674,857.00	678,034.00	443,685.00	652,791.00	
TOTAL	470,375.46	676,365.44	679,165.44	444,885.00	653,166.00	-

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
401-01	PSB TIF 2								
	Debt Service				\$ 528,894.00				
5250	Total Debt Service					\$ 528,894.00	\$ 325,089.00	\$ 203,805.00	62.69%
	Financial Outlay								
		Town Manager		44.00%	\$ 10,214.00				
		Finance Director			\$ 5,130.00				
		Finance/Assessing Clerk			\$ 1,032.00				
		Deputy Town Manager			\$ 8,896.00				
5260	Total Financial Outlay					\$ 25,272.00	\$ 20,796.00	\$ 4,476.00	21.52%
	Professional Services								
					\$ 2,500.00				
5350	Total Professional Services					\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
	Recreational Trails								
		Maintenance & Repair			\$ 40,000.00				
5640	Total Recreational Trails					\$ 40,000.00	\$ 40,000.00	\$ -	0.00%
	CEDC Expense								
		Admin. Assistant - Salary & Benefits			\$ 6,500.00		\$ 6,766.00		
	Gems of Route 26	Business Outreach			\$ 1,000.00		\$ 1,000.00		
		Postage			\$ 300.00		\$ 200.00		
	TIF Consultant & Engineering	Professional Services			\$ 9,200.00		\$ 25,472.00		
		Printing			\$ 2,500.00		\$ 4,500.00		
		Website Design & Conversion			\$ 4,000.00		\$ 4,000.00		
		Dues & Memberships			\$ 1,000.00		\$ 600.00		
		Security - Special Town Meetings			\$ -		\$ 500.00		
		Advertising			\$ 3,500.00		\$ 1,000.00		
		GIS Web Support			\$ 4,000.00		\$ 4,000.00		
		Public beautification			\$ 5,000.00		\$ 2,000.00		
		Lake associations			\$ 3,000.00		\$ 3,000.00		
		Special Events - Heritage Day, BAH, etc.			\$ 16,500.00		\$ 3,462.00		
5650	Total CEDC Expense					\$ 56,500.00	\$ 56,500.00	\$ -	0.00%
	TOTAL					\$ 653,166.00	\$ 444,885.00	\$ 208,281.00	46.82%

**DTV TIF TOTALS
EXPENSES**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	Change from FY 22
DTV TOTALS	70,362.47	71,967.80	70,752.09	74,843.00	105,566.00	30,723.00 41.05%

REVENUES

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	Change from FY 22
DTV TOTALS	131,397.64	121,686.87	122,797.68	74,843.00	105,566.00	30,723.00 41.05%

**DTV TIF
Expense 402-01**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	2023 Committee
5250 DEBT SERVICE	51,633.68	51,609.72	51,590.75	51,462.00	96,471.00	
5260 FINANCIAL OUTLAY	3,399.00	3,568.00	3,684.00	3,781.00	4,595.00	
5350 PROFESSIONAL SERVICES	-	-	-	2,000.00	2,000.00	
5410 EQUIPMENT SUPPLIES	229.79	1,690.08	-	2,500.00	2,500.00	
5630 JTK 50% PAYBACK	15,100.00	15,100.00	15,477.34	15,100.00	-	
TOTAL	70,362.47	71,967.80	70,752.09	74,843.00	105,566.00	-

Revenue 402

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	2023 Committee
4510 DTV INVESTMENT INTEREST	945.64	1,266.87	1,455.68	1,300.00	1,300.00	
4550 DTV TIF TSF FR GENERAL FUND	130,452.00	120,420.00	121,342.00	73,543.00	104,266.00	
TOTAL	131,397.64	121,686.87	122,797.68	74,843.00	105,566.00	-

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
402-01	DTV TIF								
	Debt Service				\$ 96,471.00				
5250	Total Debt Service					\$ 96,471.00	\$ 51,462.00	\$ 45,009.00	87.46%
	Financial Outlay								
		Town Manager		8.00%	\$ 1,857.00				
		Finance Director			\$ 933.00				
		Finance/Assessing Clerk			\$ 188.00				
		Deputy Town Manager			\$ 1,617.00				
5260	Total Financial Outlay					\$ 4,595.00	\$ 3,781.00	\$ 814.00	21.53%
	Professional Services								
					\$ 2,000.00				
5350	Total Professional Services					\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
	Equipment Supplies								
					\$ 2,500.00				
5410	Total Equipment Supplies					\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
	JTK 50% Payback								
		CEA Agreement-Expired in FY '22			\$ -				
5630	Total PSB 40% Payback					\$ -	\$ 15,100.00	\$ (15,100.00)	-100.00%
	TOTAL					\$ 105,566.00	\$ 74,843.00	\$ 30,723.00	41.05%

TIF 2 / CEDC										
EXPENSES										
		2019	2020	2021	2022	2023	Change			
		Actual	Actual	Actual	Budget	Proposed	from FY 22			
	TIF 2 / CEDC TOTALS	41,122.00	35,720.00	27,767.00	56,500.00	56,500.00	-			
							0.00%			
TIF 2 / CEDC										
Expense 401-01-5650										
		2019	2020	2021	2022	2023	2023			
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>	<u>Committee</u>			
	Admin. Assistant - Salary	4,790.00	5,018.00	4,704.00	5,283.00	6,000.00				
	Admin. Assistant - Benefits	2,767.00	2,862.00	804.00	1,483.00	-			Need \$500 for emp taxes & WC	
	Business Outreach	1,000.00	1,000.00	-	1,000.00	1,000.00				
	Postage	167.00	134.00	216.00	200.00	300.00				
	Professional Services	14,966.00	11,556.00	-	25,472.00	9,200.00				
	Printing	1,774.00	535.00	2,419.00	4,500.00	2,500.00				
	Website Design & Conversion	3,381.00	3,225.00	3,225.00	4,000.00	4,000.00				
	Dues & Memberships	525.00	500.00	500.00	600.00	1,000.00				
	Security - Special Town Meetings	300.00	-	-	500.00	-				
	Advertising	227.00	-	825.00	1,000.00	3,500.00				
	GIS Web Support	3,270.00	2,400.00	5,293.00	4,000.00	4,000.00				
	Public beautification	4,248.00	3,603.00	4,078.00	2,000.00	5,000.00				
	Lake protection	-	-	2,000.00	3,000.00	-			\$3,000	
	Special Events - Heritage Day, BAH, etc.	<u>3,707.00</u>	<u>4,887.00</u>	<u>3,703.00</u>	<u>3,462.00</u>	<u>20,000.00</u>				
	TOTAL	41,122.00	35,720.00	27,767.00	56,500.00	56,500.00	-			

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
500	Recreation - Operating Expense								
	Allowance-Mileage								
		Director's cell phone reimbursement	12	\$ 40.00	\$ 480.00				
		Misc. mileage	207	\$ 0.58	\$ 120.00				
5130	Total Allowance					\$ 600.00	\$ 540.00	\$ 60.00	11.11%
	Training								
		Coaching clinic			\$ 100.00				
		Rec conference			\$ 150.00				
5140	Total Training					\$ 250.00	\$ 250.00	\$ -	0.00%
	Phone								
	Consolidated Communications	Phone	12	\$ 66.67	\$ 800.00				
5205	Total Phone					\$ 800.00	\$ 770.00	\$ 30.00	3.90%
	Maintenance & Repairs								
		Building and Grounds Supplies			\$ 100.00				
5210	Total Maintenance & Repairs					\$ 100.00	\$ 100.00	\$ -	0.00%
	Internet								
		Spectrum Business Plan	12	\$ 66.67	\$ 800.00				
5215	Total Internet					\$ 800.00	\$ 768.00	\$ 32.00	4.17%
	Vehicles								
	Maintenance and Repair	Rec truck parts & supplies			\$ 1,000.00				
5230	Total Vehicles					\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
	Postage								
		Fundraising & other mail			\$ 500.00				
5235	Total Postage					\$ 500.00	\$ 100.00	\$ 400.00	400.00%
	Gas/Diesel								
	Vehicle fuel	Gasoline	267	\$ 3.00	\$ 800.00				
5240	Total Gas/Diesel					\$ 800.00	\$ 784.00	\$ 16.00	2.04%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
500	Recreation - Operating Expense								
	Office Equipment & Fees								
		Copier maintenance			\$ 620.00				
		MyRec maintenance contract			\$ 3,804.00				
5245	Total Office Equipment & Fees					\$ 4,424.00	\$ 4,295.00	\$ 129.00	3.00%
	Operating Expense								
		Other operating/program costs							
5310	Total Operating Expense					\$ 2,576.00	\$ 2,000.00	\$ 576.00	28.80%
	Dues/Subscriptions/Licenses								
		ME Recreation & Park Association			\$ 50.00				
5330	Total Dues/Subscriptions/Licenses					\$ 50.00	\$ 50.00	\$ -	0.00%
	Bank Fees								
		Cr. card charges, net of cr. card use fees			\$ -				
5345	Total Bank Fees					\$ -	\$ (100.00)	\$ 100.00	-100.00%
	Special Events								
		Halloween events			\$ 700.00				
5360	Total Special Events					\$ 700.00	\$ 565.00	\$ 135.00	23.89%
	Office Supplies								
		Toner, ink, and other office supplies			\$ 1,500.00				
5400	Total Office Supplies					\$ 1,500.00	\$ 1,800.00	\$ (300.00)	-16.67%
	Equipment Supplies								
					\$ -				
5410	Total Equipment Supplies					\$ -	\$ 800.00	\$ (800.00)	-100.00%
	TOTAL					\$ 14,100.00	\$ 13,722.00	\$ 378.00	2.75%

**RECREATION TOTALS
EXPENSES**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	Change from FY 22
RECREATION TOTALS	225,928.35	291,741.91	211,598.89	244,100.00	391,900.00	147,800.00 60.55%

REVENUES

	2019 Actual	2020 Actual	2021 Budget	2022 YTD	2023 Initial	Change from FY 22
RECREATION TOTALS	242,296.72	247,069.09	251,143.90	244,100.00	391,900.00	147,800.00 60.55%

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

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Proposed</u>
5130 ALLOWANCE	627.64	110.00	483.50	540.00	600.00
5140 TRAINING	-	-	-	250.00	250.00
5205 PHONE	-	-	629.00	770.00	800.00
5210 MAINTENANCE & REPAIRS	-	-	-	100.00	100.00
5215 INTERNET	-	792.35	731.40	768.00	800.00
5230 VEHICLES	546.76	-	263.89	1,000.00	1,000.00
5235 POSTAGE	-	260.65	407.64	100.00	500.00
5240 GAS/DIESEL	159.57	548.37	482.34	784.00	800.00
5245 OFFICE EQUIPMENT/FEES	-	-	4,079.58	4,295.00	4,424.00
5310 OPERATING EXPENSE	10,597.29	10,228.85	9,354.75	2,000.00	2,576.00
5330 DUES/SUBSCRIPTIONS/LICENSES	-	-	45.00	50.00	50.00
5345 BANK FEES	(86.50)	(163.43)	(292.32)	(100.00)	-
5360 SPECIAL EVENTS	-	-	-	565.00	700.00
5400 OFFICE SUPPLIES	-	-	30.97	1,800.00	1,500.00
5410 EQUIPMENT SUPPLIES	-	-	-	800.00	-
6005 ART CLASS EXPENSE	6,537.00	5,816.51	-	4,300.00	-
6010 BASEBALL EXPENSE	16,700.63	10,474.65	10,866.92	18,000.00	13,000.00
6020 BASKETBALL EXPENSE	4,565.11	5,035.55	495.00	4,500.00	5,000.00
6022 BEFORE & AFTER CARE	-	-	-	-	85,500.00
6025 CAMP CONNOR EXPENSE	5,337.12	13,591.96	10,753.54	10,000.00	11,000.00
6028 CAMPSHIP	-	22,788.00	13,922.00	12,000.00	12,000.00
6030 CHEERING EXPENSE	18,001.07	18,452.37	2,433.39	19,500.00	14,000.00
6048 CROSS COUNTRY	-	-	582.43	-	600.00
6050 ODYSSEY OF THE MIND	850.00	990.38	-	1,200.00	-
6060 DISC TIC EXPENSE	7,311.00	5,985.00	-	7,000.00	5,000.00
6070 DRAMA EXPENSE	650.00	204.25	-	500.00	-
6075 FIELD HOCKEY EXPENSE	996.41	1,231.58	1,102.94	1,200.00	1,200.00
6080 FOOTBALL EXPENSE	16,319.01	21,600.07	3,322.72	15,000.00	14,000.00
6108 LEGO LEAGUE EXPENSE	1,149.52	480.25	250.00	1,200.00	-
6113 MUSIC CLASS EXPENSE	904.35	-	-	500.00	-
6115 PICKLEBALL EXPENSE	300.00	1,328.00	-	500.00	100.00
6119 SCHOLARSHIP DONATION	500.00	200.00	200.00	200.00	400.00
6125 SENIOR CLUB EXPENSE	2,815.65	1,284.22	1,753.72	1,500.00	1,500.00
6130 SOCCER EXPENSE	10,045.45	22,421.95	8,208.02	13,000.00	13,000.00
6140 SUMMER REC EXPENSE	116,141.88	142,650.14	139,589.18	114,578.00	198,200.00
6145 SWIMMING LESSONS	1,180.00	1,125.00	-	1,200.00	1,000.00
6150 TABLE RENT EXPENSE	-	750.00	280.00	1,000.00	500.00
6170 TRAILS EXPENSE	130.77	586.58	538.17	500.00	200.00
6180 TUMBLING EXPENSE	3,498.62	2,886.13	1,025.00	3,000.00	1,000.00
6190 VOLLEYBALL EXPENSE	150.00	82.53	-	-	-
6195 WINTER RENTALS	-	-	60.11	-	600.00
TOTAL	225,928.35	291,741.91	211,598.89	244,100.00	391,900.00

RECREATION REVENUE
Revenue 500

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Proposed</u>
4505 OPERATING REVENUES	9,867.10	14,071.42	17,155.00	14,000.00	14,100.00
4531 CAMPSHIP DONATIONS	11,339.00	11,250.00	13,922.00	12,000.00	12,000.00
6000 ART CLASS REVENUE	5,881.51	5,460.00	-	4,300.00	-
6010 BASEBALL REVENUE	16,263.52	6,215.96	14,855.00	18,000.00	15,000.00
6020 BASKETBALL REVENUE	5,231.00	4,910.00	270.00	4,500.00	5,000.00
6022 BEFORE & AFTER CARE	-	-	-	-	85,500.00
6025 CAMP CONNOR DONATIONS	12,469.97	8,520.00	12,620.00	11,000.00	12,000.00
6030 CHEERING REVENUE	17,996.00	19,667.40	1,455.00	20,000.00	15,000.00
6048 CROSS COUNTRY RUNNING	-	-	975.00	-	1,000.00
6050 ODYSSEY OF THE MIND	965.00	1,385.50	25.00	1,200.00	-
6060 DISCOUNT TICKET REVENUE	7,127.00	5,551.00	259.00	7,300.00	5,400.00
6070 DRAMA REVENUE	400.00	124.25	-	600.00	-
6075 FIELD HOCKEY REVENUE	1,630.00	415.00	1,730.00	1,500.00	1,500.00
6080 FOOTBALL REVENUE	14,570.28	12,438.56	5,556.00	15,000.00	15,000.00
6108 LEGO LEAGUE REVENUE	1,247.99	780.65	-	1,200.00	-
6113 MUSIC CLASS	870.00	34.35	-	500.00	-
6115 PICKLEBALL REVENUE	555.00	873.00	-	500.00	100.00
6119 SCHOLARSHIP REVENUE	201.00	154.00	271.00	200.00	300.00
6120 SENIOR CLUB REVENUE	2,185.00	1,360.00	2,061.39	1,500.00	2,000.00
6130 SOCCER REVENUE	16,936.35	15,202.51	9,619.14	14,000.00	14,000.00
6140 SUMMER RECREATION REVENUE	111,747.00	135,985.49	167,947.12	111,000.00	190,000.00
6145 SWIMMING LESSONS	1,180.00	460.00	-	1,300.00	1,200.00
6150 TABLE/CHAIR RENT REVENUE	682.00	392.00	376.00	1,000.00	700.00
6170 TRAILS REVENUE	37.00	-	180.00	500.00	-
6180 TUMBLING REVENUE	2,915.00	1,818.00	1,025.00	3,000.00	1,200.00
6195 WINTER RENTALS	-	-	842.25	-	900.00
TOTAL	<u>242,296.72</u>	<u>247,069.09</u>	<u>251,143.90</u>	<u>244,100.00</u>	<u>391,900.00</u>

**LIBRARY TOTALS
EXPENSES**

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	Change from FY 22
LIBRARY TOTALS	155,754.42	157,902.35	169,801.95	195,865.40	240,573.00	44,707.60 22.83%

Revenue 700

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Initial	Change from FY 22
LIBRARY TOTALS	155,767.33	157,902.35	169,801.95	195,865.40	240,573.00	44,707.60 22.83%

LIBRARY EXPENSES
Expense 700-01

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Initial</u>	<u>2023</u> <u>Committee</u>
5100 FULL TIME WAGES	59,199.44	61,840.85	61,904.66	65,033.00	88,665.00	
5110 OTHER WAGES	27,010.94	28,306.13	31,065.14	32,625.00	43,671.00	
5130 ALLOWANCES-MILEAGE	550.96	562.96	520.48	680.00	680.00	
5140 TRAINING-EDUCATION	20.00	-	-	400.00	400.00	
5200 ELECTRICITY	3,692.44	3,729.48	3,367.78	4,150.00	4,150.00	
5205 PHONE	1,470.57	1,562.63	1,592.74	1,764.00	1,764.00	
5210 MAINTENANCE & REPAIRS	3,883.85	5,568.20	5,345.25	5,080.00	5,080.00	
5215 INTERNET	-	145.43	174.58	183.00	183.00	
5220 HEAT	6,009.38	5,514.57	3,413.22	6,200.00	8,170.00	
5225 WATER	1,434.68	1,471.94	1,448.18	1,536.00	1,536.00	
5235 POSTAGE & METER LEASE	912.41	947.65	1,127.20	1,318.40	1,319.00	
5245 OFFICE EQUIPMENT/FEES	3,449.76	1,269.05	2,680.60	2,500.00	2,500.00	
5255 TECHNOLOGY MAINTENANCE	2,458.50	2,551.43	2,426.75	3,285.00	2,746.00	
5309 MISCELLANEOUS EXPENSE	322.17	417.40	367.25	750.00	750.00	
5330 DUES/SUBSCRIPTN/LICENSE	2,025.16	365.16	1,866.16	2,095.00	2,095.00	
5345 BANK FEES	-	-	-	35.00	35.00	
5360 SPECIAL EVENTS	255.90	212.14	153.40	250.00	250.00	
5400 OFFICE SUPPLIES	2,132.36	1,542.53	1,649.94	2,200.00	2,000.00	
5810 HEALTH INSURANCE	10,152.64	10,973.40	19,394.90	29,209.00	30,665.00	
5815 ICMA/MPRS RETIREMENT	2,599.53	2,643.85	2,930.38	3,905.00	9,310.00	
5820 SOCIAL SECURITY/FICA	6,847.62	7,026.71	7,828.39	7,187.00	10,124.00	
7100 MAGAZINES	1,339.20	1,431.84	1,452.14	1,575.00	1,575.00	
7105 BOOKS	12,180.24	10,578.82	11,203.48	13,000.00	12,000.00	
7110 NEWSPAPERS	231.09	818.97	440.44	980.00	980.00	
7115 AUDIO BOOKS	2,581.49	3,115.60	3,250.68	3,225.00	3,225.00	
7120 EBOOKS	-	1,300.00	650.00	700.00	700.00	
7125 ADULT PROGRAMS	1,704.62	1,685.03	1,323.98	2,000.00	2,000.00	
7130 CHILDREN'S PROGRAMS	1,766.22	1,531.33	1,326.41	2,000.00	2,000.00	
7135 TEEN PROGRAMS	<u>1,523.25</u>	<u>789.25</u>	<u>897.82</u>	<u>2,000.00</u>	<u>2,000.00</u>	
TOTAL	155,754.42	157,902.35	169,801.95	195,865.40	240,573.00	-

LIBRARY REVENUE
Revenue 700

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Initial</u>	<u>2023</u> <u>Committee</u>
4500 MISCELLENEOUS REVENUES	161.00	170.50	116.95	175.00	150.00	_____
4515 INV INTEREST AB RICKER	13,904.68	15,265.24	15,604.28	16,704.00	18,438.00	_____
4516 INV INTEREST JANE RICKER	49,468.68	51,828.52	55,096.76	59,351.00	65,435.00	_____
4530 DONATIONS	1,294.55	1,137.51	396.42	1,000.00	500.00	_____
4550 TRANSFER IN	83,250.33	85,021.58	94,855.90	114,535.40	152,450.00	_____
5005 NON RESIDENT REGISTRATION	495.00	375.00	255.00	300.00	300.00	_____
5010 DONATIONS DEDICATED	3,841.89	1,472.75	650.00	1,350.00	750.00	_____
5015 OVERDUES	1,021.60	751.30	1,117.74	700.00	950.00	_____
5020 PHOTOCOPIES	443.15	362.35	204.90	325.00	325.00	_____
5025 BOOK SALES	401.50	344.80	420.50	325.00	325.00	_____
5030 PRINTER	519.95	379.80	410.50	350.00	350.00	_____
5035 FAX	582.00	477.00	324.00	450.00	300.00	_____
5040 INTER LIBRARY LOAN	383.00	316.00	349.00	300.00	300.00	_____
TOTAL	<u>155,767.33</u>	<u>157,902.35</u>	<u>169,801.95</u>	<u>195,865.40</u>	240,573.00	-

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
700	LIBRARY								
5100	Total Full Time Wages					\$ 88,665.00	\$ 65,033.00	\$ 23,632.00	36.34%
5110	Total Other Wages					\$ 43,671.00	\$ 32,625.00	\$ 11,046.00	33.86%
	Allowances-Mileage								
		Cell Phone Stipend	12	40.00	\$ 480.00				
		Other travel	345	\$ 0.58	\$ 200.00				
5130	Total Allowances-Mileage					\$ 680.00	\$ 680.00	\$ -	0.00%
		Training			\$ 290.00				
		Training - mileage	190	\$ 0.58	\$ 110.00				
5140	Total Training-Education					\$ 400.00	\$ 400.00	\$ -	0.00%
	Electricity								
		Based on static usage & FY '22 incr. in standard offer and delivery rates			\$ 4,150.00				
5200	Total Electricity					\$ 4,150.00	\$ 4,150.00	\$ -	0.00%
	Phone								
	Consolidated Communications	Phones	12	\$ 115.67	\$ 1,388.00				
	Touchtone	Long distance carrier	12	\$ 31.33	\$ 376.00				
5205	Total Phone					\$ 1,764.00	\$ 1,764.00	\$ (0.00)	0.00%
	Maintenance & Repairs								
		Security system monitoring & maint.			\$ 850.00				
		Sprinkler system inspection			\$ 350.00				
		HVAC maintenance			\$ 525.00				
		Lift inspection & maintenance			\$ 1,128.00				
		State lift inspection			\$ 77.00				
		Fire extinguisher inspection			\$ 275.00				
		Misc. bldg. maintenance & supplies			\$ 1,875.00				
5210	Total Maintenance & Repairs					\$ 5,080.00	\$ 5,080.00	\$ -	0.00%
	Internet								
		Cable - Spectrum Business	12	\$ 15.25	\$ 183.00				
5215	Total Internet					\$ 183.00	\$ 183.00	\$ -	0.00%
	Heat								
		#2 Fuel Oil (Gallons per year)	2,150	\$ 3.80	\$ 8,170.00				
5220	Total Heat					\$ 8,170.00	\$ 6,200.00	\$ 1,970.00	31.77%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
700	LIBRARY								
	Water								
		Sprinkler System	12	\$ 107.00	\$ 1,284.00				
		Other (Consumption = 24 cubic ft. per yr.)	12	\$ 21.00	\$ 252.00				
5225	Total Water					\$ 1,536.00	\$ 1,536.00	\$ -	0.00%
	Postage								
		Maine State Library Service Fee			\$ 1,200.00				
		Stamps	2	\$ 59.20	\$ 119.00				
5235	Total Postage					\$ 1,319.00	\$ 1,318.40	\$ 0.60	0.05%
	Office Equipment/Fees								
		W. B. Mason			\$ 2,300.00				
		Office supplies and small equipment			\$ 200.00				
		Miscellaneous office supplies							
5245	Total Office Equipment/Fees					\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
	Technology Maintenance								
		ION Networking							
		Monthly monitoring	12	\$ 183.00	\$ 2,196.00				
		Other network services			\$ 550.00				
5255	Total Technology Maintenance					\$ 2,746.00	\$ 3,285.00	\$ (539.00)	-16.41%
	Miscellaneous Expense								
					\$ 750.00				
5309	Total Miscellaneous Expense					\$ 750.00	\$ 750.00	\$ -	0.00%
	Dues/Subscriptions								
		Domain name registration (rickerlibrary.org)			\$ 160.00				
		Maine Infonet Collaborative			\$ 1,500.00				
		American Library Association			\$ 300.00				
		Maine Library Association			\$ 35.00				
		Website registration - Go Daddy			\$ 35.00				
		Miscellaneous			\$ 65.00				
5330	Total Dues/Subscriptions					\$ 2,095.00	\$ 2,095.00	\$ -	0.00%
	Bank Fees								
					\$ 35.00				
5345	Total Bank Fees					\$ 35.00	\$ 35.00	\$ -	0.00%
	Special Events								
		Library events			\$ 250.00				
5360	Total Special Events					\$ 250.00	\$ 250.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
700	LIBRARY								
	Office Supplies								
		Demco			\$ 1,160.00				
		W.B. Mason			\$ 275.00				
		First National Bank of Omaha			\$ 175.00				
		Registration cards & book plates			\$ 215.00				
		Miscellaneous supplies			\$ 175.00				
5400	Total Office Supplies					\$ 2,000.00	\$ 2,200.00	\$ (200.00)	-9.09%
	Health Insurance								
		PPO 2500 Plan - Single ER Portion			\$ 9,455.00				
		PPO 2500 Plan - Family ER Portion			\$ 21,210.00				
5810	Total Health Insurance					\$ 30,665.00	\$ 29,209.00	\$ 1,456.00	4.98%
	ICMA/MPRS Retirement								
					\$ 9,310.00				
5815	Total ICMA/MPRS Retirement					\$ 9,310.00	\$ 3,905.00	\$ 5,405.00	138.41%
	Social Security/FICA								
					\$ 10,124.00				
5820	Total Social Security/FICA					\$ 10,124.00	\$ 7,187.00	\$ 2,937.00	40.87%
	Magazines								
		EBSCO Information Services - annual subscriptions			\$ 1,375.00				
		Misc. annual subscriptions			\$ 200.00				
7100	Total Magazines					\$ 1,575.00	\$ 1,575.00	\$ -	0.00%
	Books								
		Allagash Tails, LLC			\$ 50.00				
		Penworthy Company, LLC			\$ 635.00				
		The Penworthy Company			\$ 100.00				
		V F Thomas Company			\$ 50.00				
		Baker & Taylor Books			\$ 8,000.00				
		Maine Humanities Council			\$ 25.00				
		Gale/Cengage Learning			\$ 1,000.00				
		Micromarketing, LLC			\$ 1,350.00				
		Center Point Large Print	12	\$ 48.14	\$ 578.00				
		Misc. books			\$ 212.00				
7105	Total Books					\$ 12,000.00	\$ 13,000.00	\$ (1,000.00)	-7.69%

Account Number	Account Name	Details	Rates		Subtotal	2022-2023 Budget	2021-2022 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
700	LIBRARY								
	Newspapers								
		Portland Press Herald subscription			\$ 255.00				
		Sun Journal subscription			\$ 390.00				
		Sun Media Group			\$ 105.00				
		Other news media			\$ 230.00				
7110	Total Newspapers					\$ 980.00	\$ 980.00	\$ -	0.00%
	Audio Books								
		Micromarketing, LLC	CDs		\$ 3,225.00				
7115	Total Audio Books					\$ 3,225.00	\$ 3,225.00	\$ -	0.00%
	eBooks								
		Maine Infonet Collaborative	Annual download		\$ 700.00				
7120	Total eBooks					\$ 700.00	\$ 700.00	\$ -	0.00%
	Adult Programs								
			Program instructors		\$ 1,100.00				
			Program supplies		\$ 900.00				
7125	Total Adult Programs					\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
	Children's Programs								
			Presentations		\$ 1,600.00				
			Program supplies		\$ 400.00				
7130	Total Children's Programs					\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
	Teen Programs								
			Presentations		\$ 400.00				
			Program supplies		\$ 1,600.00				
7135	Total Teen Programs					\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
	TOTAL					\$ 240,573.00	\$ 195,865.40	\$ 44,707.60	22.83%