

Town of Poland



FY24 Recommended Budget

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**TOWN OF POLAND
FY 2024 Proposed Budget**

BUDGET SUMMARY

	FY 2023	PROPOSED	CHANGE	
			\$	%
Administration	\$ 2,495,550	\$ 2,805,138	\$ 309,588	12.41%
Community Services	541,460	614,308	72,848	13.45%
Public Works	783,438	917,036	133,598	17.05%
Solid Waste	344,901	397,114	52,213	15.14%
Public Safety	1,795,669	2,028,593	232,924	12.97%
Capital Improvement Plan	931,075	1,083,713	152,638	16.39%
TIF Allocation Amount	1,416,050	1,032,124	(383,926)	-27.11%
Expense Total	8,308,143	8,878,026	569,883	6.86%
Applied Non-tax Revenues	2,724,912	2,906,329	181,417	6.66%
Net Taxes to be Raised	5,583,231	5,971,697	388,466	6.96%

**GENERAL GOVERNMENT TOTALS
EXPENSES**

	2021 Actual	2022 Actual	2023 Budget	2024 Initial	Change from FY 23
GENERAL GOVERNMENT TOTALS	2,072,828.61	2,203,875.67	2,495,550.00	2,805,138.00	309,588.00 12.41%

REVENUES

	2021 Actual	2022 Actual	2023 Budget	2024 Initial	Change from FY 23
GENERAL GOVERNMENT TOTALS	2,728,752.46	2,960,159.81	2,724,912.00	2,906,329.00	181,417.00 6.66%

**GENERAL GOVERNMENT/GENERAL GOVERNMENT
Expense 100-10**

	2021 Actual	2022 Actual	2023 Budget	2024 Initial	2024 Committee
1000-02 DEBT SERVICE	207,909.79	214,545.48	200,802.00	208,216.00	
1000-03 OFFICE SUPPLIES	45,614.98	44,714.60	56,144.00	58,951.00	
1000-07 DUES/SUBSCRIPTN/LICENSE	17,584.12	18,161.29	19,328.00	20,428.00	
1000-08 BANK FEES	0.00	0.00	200.00	250.00	
1000-10 ELECTION SUPPLIES	9,107.21	5,632.37	4,275.00	7,000.00	
1000-11 POSTAGE	8,081.26	6,409.27	10,480.00	11,004.00	
1000-14 REGISTRY OF DEEDS	5,426.00	5,292.00	7,500.00	7,500.00	
1000-15 PRINTING	2,591.68	6,203.81	5,045.00	8,530.00	
1000-16 ADVERTISING	492.37	195.57	1,000.00	500.00	
1000-17 SPECIAL EVENTS	642.85	840.56	3,735.00	3,775.00	
1000-18 COUNTY TAX	870,135.82	903,780.00	1,018,941.00	1,186,227.00	
1000-60 MUNICIPAL INSURANCE	49,911.60	53,603.80	57,746.00	57,746.00	
1500-10 ELECTRICITY	8,568.15	10,138.97	17,960.00	17,960.00	
1500-15 PHONE	4,871.66	4,768.61	5,375.00	5,375.00	
1500-30 HEAT	10,372.00	29,657.35	31,369.00	34,423.00	
1500-60 INTERNET	1,573.65	1,644.76	1,800.00	1,885.00	
1500-65 WATER	485.48	380.87	530.00	811.00	
1500-66 SPRINKLER WATER	1,244.16	1,244.16	1,470.00	1,245.00	
1500-75 HYDRANTS	16,932.31	16,875.00	17,720.00	17,720.00	
2000-10 FULL TIME WAGES	323,315.26	344,738.53	384,033.00	435,194.00	
2000-20 OVERTIME WAGES	1,656.15	302.80	1,000.00	1,069.00	
2000-30 PART TIME & OTHER WAGES	8,731.56	10,295.70	13,816.00	13,440.00	

2000-40	ALLOWANCES	3,922.13	3,757.84	4,015.00	4,745.00	
2000-41	CELL PHONE REIMBURSEMENT	1,080.00	1,080.00	1,080.00	1,080.00	
2000-42	CELL PHONE REIMBURSEMENT +65	480.00	420.00	480.00	480.00	
2000-50	TRAINING	1,176.40	1,499.00	1,625.00	1,625.00	
2000-65	EDUCATION INCENTIVE	0.00	0.00	300.00	300.00	
2000-68	HRA CLAIMS & FEES	28,567.40	33,383.74	33,331.00	36,000.00	
2000-69	HEALTH INSURANCE PAYOUT	4,800.00	4,800.00	4,800.00	4,800.00	
2000-70	HEALTH INSURANCE	86,274.61	90,858.05	146,169.00	157,302.00	
2000-72	LIFE NO MED	0.00	0.00	0.00	497.00	
2000-75	ICMA/MPERS RETIREMENT	32,858.93	42,605.91	59,217.00	55,855.00	
2000-76	SOCIAL SECURITY & FICA	111,755.19	110,102.58	124,923.00	169,231.00	
2000-80	WORKERS COMP	80,443.75	95,995.60	112,987.00	112,987.00	
2000-85	SICK TIME PAYOUT	1,784.58	7,507.49	6,445.00	6,445.00	
2000-95	VOLUNTEER INSURANCE	1,292.00	1,252.00	1,500.00	1,500.00	
3000-10	AUDIT	14,750.00	14,750.00	14,750.00	16,250.00	
3000-20	LEGAL	7,655.40	7,989.95	10,500.00	12,000.00	
3000-50	PROFESSIONAL SERVICES	1,333.93	1,416.68	1,400.00	1,400.00	
3000-70	ASSESSING AGENT	33,491.21	30,000.00	36,000.00	36,000.00	
GENERAL GOVERNMENT TOTALS		2,006,913.59	2,126,844.34	2,419,791.00	2,717,746.00	12.31%

**GENERAL GOVERNMENT/ BUILDINGS & GROUND
Expense 100-20**

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Initial</u>	2024 <u>Committee</u>	
1000-04	BUILDING & GROUND SUPPLIES	24,556.27	6,570.97	7,010.00	8,000.00	
1000-05	EQUIPMENT SUPPLIES	0.00	8,486.15	1,775.00	2,000.00	
1500-10	ELECTRICITY	0.00	0.00	0.00	780.00	
2000-10	FULL TIME WAGES	27,554.74	34,211.30	36,067.00	43,909.00	
2000-20	OVERTIME WAGES	0.00	814.29	1,500.00	1,500.00	
2000-40	ALLOWANCE	768.29	660.20	1,350.00	1,350.00	
3000-50	PROFESSIONAL SERVICES	0.00	3,731.00	3,020.00	3,200.00	
3500-15	MAINTENANCE & REPAIRS	0.00	12,396.00	11,040.00	12,000.00	
BUILDINGS & GROUND TOTALS		52,879.30	66,869.91	61,762.00	72,739.00	17.77%

**GENERAL GOVERNMENT / CABLE TV
Expense 100-30**

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Initial</u>	2024 <u>Committee</u>	
1000-03	OFFICE SUPPLIES	136.48	678.67	1,185.00	1,185.00	
2000-37	STIPEND	8,724.24	6,482.75	9,512.00	10,168.00	

3000-50	PROFESSIONAL SERV	4,175.00	3,000.00	3,300.00	3,300.00	
	CABLE TV TOTALS	13,035.72	10,161.42	13,997.00	14,653.00	4.69%

GENERAL GOVERNMENT REVENUE

Revenue 100-

	2021	2022	2023	2024	2024
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Initial</u>	<u>Committee</u>
4020	CASH REPORTING SHORT-OVER	32.73	(18.32)	-	-
4060	CABLE TV FRANCHISE DISTRI	66,323.44	64,150.65	65,000.00	65,000.00
4070	URBAN RURAL INITIATIVE (LRAP)	69,792.00	75,676.00	72,700.00	77,920.00
4100	STATE PARK DISTRIBUTIONS	14,551.38	14,575.79	14,000.00	14,000.00
4110	STATE REVENUE DISTRIBUTIO	494,375.64	664,062.98	562,870.00	633,918.00
4120	STATE TREE GROWTH FEE DIS	11,136.68	18,298.35	10,300.00	21,323.00
4130	BOAT EXCISE	15,873.17	15,342.50	15,000.00	14,500.00
4140	MOTOR VEHICLE EXCISE	1,510,579.03	1,395,861.28	1,475,000.00	1,475,000.00
4150	AMBULANCE SERVICE FEES	219,892.06	202,947.54	216,308.00	250,000.00
4151	AMBULANCE MECHANIC FALLS	78,846.77	110,606.12	68,692.00	88,000.00
4155	FIRE COPY REVENUE	116.00	198.55	-	50.00
4160	ANIMAL LICENSE FEES & FIN	2,033.00	2,425.00	1,675.00	1,675.00
4170	BUSINESS REGISTRATION FEE	1,010.00	1,000.00	900.00	-
4175	FEES CLERK	730.00	565.00	600.00	600.00
4180	CODE ENFORCEMENT FEES	66,368.27	76,398.82	45,000.00	55,000.00
4182	CODE ENFORCEMENT VIOLATIONS	100.00	1,600.00	-	-
4183	MARIJUANA LICENSING FEES	5,500.00	7,500.00	5,000.00	6,000.00
4190	CUSTOMER SERVICE FEES	878.98	847.92	750.00	800.00
4200	ELECTRICAL PERMIT FEES	8,411.24	4,555.59	6,500.00	5,000.00
4210	INLAND FISHERIES AGENT FE	2,087.50	1,917.00	1,975.00	1,750.00
4220	LIEN FEES	8,037.19	9,208.29	8,000.00	8,500.00
4230	MOTOR VEHICLE FEES	32,028.00	29,754.00	28,000.00	28,000.00
4240	PLUMBING PERMIT FEES	10,975.00	12,875.00	9,875.00	10,500.00
4245	FIRE PERMIT FEES	139.00	50.00	-	-
4250	RETURN CHECK FEES	102.00	77.00	-	-
4260	SNOWMOBILE REGISTRATION F	2,667.86	2,833.36	2,600.00	2,400.00
4270	SOLID WASTE SERVICE FEES	20,287.25	18,444.50	19,500.00	19,000.00
4280	TOWN BUILDINGS RENTAL FEES	125.00	1,405.00	500.00	1,300.00
4285	NON RESIDENT RECREATION FEES	315.00	-	500.00	-
4290	VITAL STATISTICS	4,680.60	6,233.60	4,250.00	5,500.00
4295	NON RESIDENT BEACH PERMITS	205.00	515.00	200.00	350.00
4300	RSU16 BUS BAY CONTRACT	5,306.84	7,947.68	5,467.00	5,493.00
4310	GENERAL ASSIST REIMBURSEM	-	-	2,500.00	2,500.00
4330	VETERANS EXEMPT REIMBURSE	3,856.00	3,681.00	3,750.00	3,750.00

GENERAL GOVERNMENT REVENUE

Revenue 100-

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Initial</u>	2024 <u>Committee</u>
4340 SOLID WASTE REVENUES	7,014.16	13,856.96	7,000.00	7,000.00	_____
4390 TAX PENALTY INTEREST	29,349.73	30,532.49	26,500.00	27,500.00	_____
4500 MISCELLANEOUS REVENUES	(233.68)	37,583.99	-	-	_____
4510 INVESTMENT INTEREST	35,259.62	112,651.17	30,000.00	60,000.00	_____
4560 TRANSFERS IN	-	-	-	-	_____
4520 SALE OF ASSETS	-	-	-	-	_____
5001 CAMP CONNOR PAYBACK FROM	-	14,000.00	14,000.00	14,000.00	_____
REVENUE TOTALS	2,728,752.46	2,960,159.81	2,724,912.00	2,906,329.00	6.66%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (- Increase +	Percent Change
			Units	\$ / %					
100-10	Administration								
	Total General Government					\$ 1,570,127.00	\$ 1,385,196.00	\$ 184,931.00	13.35%
1000-02	Debt Service	2003 E (Last Payment 11/1/2023) 2012 E (Last Payment 11/1/2032)			\$ 208,216.00 \$ 208,216.00	\$ 200,802.00 \$ 200,802.00	\$ 7,414.00 \$ 7,414.00	3.69% 3.69%	
1000-03	Office Supplies	Small office equip. & furniture, ink/toner, paper products, & all other general office supplies			\$ 58,951.00 \$ 58,951.00	\$ 56,144.00 \$ 56,144.00	\$ 2,807.00 \$ 2,807.00	5.00% 5.00%	
1000-07	Dues & Subscriptions	Town/City/County/ Manager's Assoc. ME Local Gov. Human Resources Assoc. ME Gov Finance Officers Assoc. Government Finance Officers Assoc. Maine Assoc. of Assessing Officers ME Town & City Clerks Assoc. ME Municipal Tax Collectors' & Treasurers Assoc. Informed Notaries of Maine Lewiston-Auburn Water Pollution Control Assoc. Maine Municipal Association Androscoggin Valley Council of Governments Zoom Newspaper subscription	1 3 1 1 1 3 4 3 1 1 1 12 1	\$ 200.00 \$ 35.00 \$ 45.00 \$ 175.00 \$ 40.00 \$ 30.00 \$ 30.00 \$ 35.00 \$ 250.00 \$ 7,478.00 \$ 11,063.79 \$ 31.78 \$ 374.69	\$ 200.00 \$ 105.00 \$ 45.00 \$ 175.00 \$ 40.00 \$ 90.00 \$ 120.00 \$ 105.00 \$ 250.00 \$ 7,478.00 \$ 11,064.00 \$ 381.00 \$ 375.00 \$ 20,428.00	\$ 200.00 \$ 105.00 \$ 45.00 \$ 175.00 \$ 40.00 \$ 90.00 \$ 120.00 \$ 105.00 \$ 263.00 \$ 7,235.00 \$ 10,265.00 \$ 360.00 \$ 325.00 \$ 19,328.00	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ (13.00) \$ 243.00 \$ 799.00 \$ 21.00 \$ 50.00 \$ 1,100.00	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% -4.94% 3.36% 7.78% 5.83% 15.38% 5.69%	
1000-08	Bank Fees				\$ 250.00 \$ 250.00	\$ 200.00 \$ 200.00	\$ 50.00 \$ 50.00	25.00% 25.00%	
1000-10	Election Supplies	Ballot machine programming, supplies & maint. Election traffic control Police detail Election newsletter Other supplies	2	\$ 16.50	\$ 3,300.00 \$ 429.00 \$ 1,875.00 \$ 1,275.00 \$ 121.00 \$ 7,000.00	\$ 1,375.00 \$ 429.00 \$ 1,075.00 \$ 1,275.00 \$ 121.00 \$ 4,275.00	\$ 1,925.00 \$ - \$ 800.00 \$ - \$ - \$ 2,725.00	140.00% 0.00% 74.42% 0.00% 0.00% 63.74%	
1000-11	Postage	Newsletter Postage (semi-annual) Tax Bill Postage Postage Meter Rental Postage: Standard Mail	4	\$ 315.00	\$ 1,417.50 \$ 1,575.00 \$ 1,260.00 \$ 6,751.50 \$ 11,004.00	\$ 1,350.00 \$ 1,500.00 \$ 1,200.00 \$ 6,430.00 \$ 10,480.00	\$ 67.50 \$ 75.00 \$ 60.00 \$ 321.50 \$ 524.00	5.00% 5.00% 5.00% 5.00% 5.00%	
1000-14	Registry of Deeds	Tax Lien Discharges Tax Liens Placed Property Transfers Miscellaneous Documents	175 160	\$ 20.00 \$ 20.00	\$ 3,500.00 \$ 3,200.00 \$ 750.00 \$ 50.00 \$ 7,500.00	\$ 3,500.00 \$ 3,200.00 \$ 750.00 \$ 50.00 \$ 7,500.00	\$ - \$ - \$ - \$ - \$ -	0.00% 0.00% 0.00% 0.00% 0.00%	
1000-15	Printing	2022 IRS Forms W-2 and 1099 Town Report Tax Bill Printing Newsletter Printing Decals/Use Permits - Transfer Station, Beach, etc. Signs, receipt books, stamps, letterhead, envelopes, etc.			\$ 175.00 \$ 1,225.00 \$ 1,350.00 \$ 2,800.00 \$ 1,450.00 \$ 1,530.00 \$ 8,530.00	\$ 175.00 \$ 1,225.00 \$ 1,350.00 \$ - \$ 765.00 \$ 1,530.00 \$ 5,045.00	\$ - \$ - \$ - \$ - \$ 685.00 \$ - \$ 3,485.00	0.00% 0.00% 0.00% 0.00% 89.54% 0.00% 69.08%	
1000-16	Advertisements	Ads for: RFPs, sale of Town-owned property, Help Wanted, Board & Committee hearings, etc.			\$ 500.00 \$ 500.00	\$ 1,000.00 \$ 1,000.00	\$ (500.00) \$ (500.00)	-50.00% -50.00%	
1000-17	Special Events	Annual Employee Dinner Budget Workshops - Food			\$ 2,740.00 \$ 300.00	\$ 2,740.00 \$ 260.00	\$ - \$ 40.00	0.00% 15.38%	

	Employee Barbeque				\$	450.00		\$	450.00	\$	-	0.00%		
	Award Plaques - Longevity & Community Service Awards				\$	225.00		\$	225.00	\$	-	0.00%		
	Other Miscellaneous Events				\$	60.00		\$	60.00	\$	-	0.00%		
					\$	3,775.00		\$	3,735.00	\$	40.00	1.07%		
1000-25	County Tax				\$	1,186,227.00		\$	1,018,941.00	\$	167,286.00	16.42%		
					\$	1,186,227.00		\$	1,018,941.00	\$	167,286.00	16.42%		
1000-60	Municipal Insuranc				\$	57,746.00		\$	57,746.00	\$	-	0.00%		
					\$	57,746.00		\$	57,746.00	\$	-	0.00%		
	Total Utilities				\$	79,419.00		\$	76,224.00	\$	3,195.00	4.19%		
1500-10	Electricity	Municipal Building			\$	10,200.00		\$	10,200.00	\$	-	0.00%		
		Old Town Office			\$	2,600.00		\$	2,600.00	\$	-	0.00%		
		Town Hall			\$	5,160.00		\$	5,160.00	\$	-	0.00%		
					\$	17,960.00		\$	17,960.00	\$	-	0.00%		
1500-15	Phone	Consolidated Communications	12	\$	447.92	\$	5,375.00		\$	5,375.00	\$	(0.00)	0.00%	
					\$	5,375.00		\$	5,375.00	\$	(0.00)	0.00%		
1500-30	Heat	Old Fire Barn	Propane (Gallons per year)	1,754	\$	3.50	\$	6,140.00		\$	6,403.00	\$	(263.00)	-4.11%
		Town Office	Propane (Gallons per year)	1,560	\$	3.50	\$	5,460.00		\$	5,694.00	\$	(234.00)	-4.11%
		Rec/Aso	#2 Fuel Oil (Gallons per year)	1,070	\$	4.50	\$	4,817.00		\$	4,067.00	\$	750.00	18.44%
		Town Hall	#2 Fuel Oil (Gallons per year)	2,718	\$	4.50	\$	12,229.00		\$	10,327.00	\$	1,902.00	18.42%
		Old School House	#2 Fuel Oil (Gallons per year)	1,284	\$	4.50	\$	5,777.00		\$	4,878.00	\$	899.00	18.43%
					\$	34,423.00		\$	31,369.00	\$	3,054.00	9.74%		
1500-60	Internet	Spectrum Business Plan			\$	1,785.00		\$	1,700.00	\$	85.00	5.00%		
		Video Services - Library			\$	100.00		\$	100.00	\$	-	0.00%		
					\$	1,885.00		\$	1,800.00	\$	85.00	4.72%		
1500-65	Water	Water Town Hall	12	\$	52.50	\$	630.00		\$	261.00	\$	369.00	141.38%	
		Water Town Office	12	\$	15.04	\$	181.00		\$	269.00	\$	(88.00)	-32.71%	
					\$	811.00		\$	530.00	\$	281.00	53.02%		
1500-66	Sprinkler Water	Sprinkler Town Hall	12	\$	103.68	\$	1,245.00		\$	1,470.00	\$	(225.00)	-15.31%	
					\$	1,245.00		\$	1,470.00	\$	(225.00)	-15.31%		
1500-75	Hydrant Expenses				\$	17,720.00		\$	17,720.00	\$	-	0.00%		
					\$	17,720.00		\$	17,720.00	\$	-	0.00%		
	Total Full Time Wages				\$	1,002,550.00		\$	895,721.00	\$	106,829.00	11.93%		
2000-10	Full Time Wages	Town Clerk / Tax Collector 4-1-1976	40	\$	42.56	\$	88,525.00		\$	70,616.00	\$	17,909.00	25.36%	
		Deputy Clerk 10-1-1989	40	\$	24.25	\$	50,440.00		\$	47,195.00	\$	3,245.00	6.88%	
		Deputy Clerk 2-28-2012	40	\$	22.85	\$	47,528.00		\$	44,470.00	\$	3,058.00	6.88%	
		Finance Director 6-19-2018	40	\$	39.17	\$	81,474.00		\$	68,182.00	\$	13,292.00	19.49%	
		15% Paid by TIFs	15.00%			\$	<u>(12,221.00)</u>		\$	<u>(10,227.00)</u>	\$	<u>(1,994.00)</u>	19.50%	
					\$	69,253.00		\$	57,955.00	\$	11,298.00	19.49%		
		Finance / Assessing Clerk 12-10-2018	40	\$	22.76	\$	47,341.00		\$	44,283.00	\$	3,058.00	6.91%	
		5% Paid by TIFs	5.00%			\$	<u>(2,367.00)</u>		\$	<u>(2,214.00)</u>	\$	<u>(153.00)</u>	6.91%	
					\$	44,974.00		\$	42,069.00	\$	2,905.00	6.91%		
		Deputy Town Manager 6-6-2011	40	\$	41.56	\$	86,445.00		\$	69,451.00	\$	16,994.00	24.47%	
		25% Paid by TIFs	25.00%			\$	<u>(21,611.00)</u>		\$	<u>(17,363.00)</u>	\$	<u>(4,248.00)</u>	24.47%	
					\$	64,834.00		\$	52,088.00	\$	12,746.00	24.47%		
		Town Manager 7-17-2017	40	\$	44.64	\$	92,853.00		\$	92,853.00	\$	-	0.00%	
		25% Paid by TIFs	25.00%			\$	<u>(23,213.00)</u>		\$	<u>(23,213.00)</u>	\$	-	0.00%	
					\$	69,640.00		\$	69,640.00	\$	-	0.00%		

					\$ 435,194.00	\$ 384,033.00	\$ 51,161.00	13.32%
2000-20	Overtime Wages	30 man hours	30	\$ 35.63	\$ 1,069.00	\$ 1,000.00	\$ 69.00	6.90%
					\$ 1,069.00	\$ 1,000.00	\$ 69.00	6.90%
2000-30	Part Time & Other Wages	(6) Ballot Clerks - 4 Elections X 15 Hours/Election	360	\$ 14.00	\$ 5,040.00	\$ 4,716.00	\$ 324.00	6.87%
		State Election Absentee Ballot Processing			\$ 300.00	\$ 300.00	\$ -	0.00%
		Town Meeting Moderator			\$ -	\$ 700.00	\$ (700.00)	-100.00%
		Chairperson - \$1,100; (4) Other Members - \$1,000			\$ 5,100.00	\$ 5,100.00	\$ -	0.00%
		(5) Members X 24 Meetings X \$25.00			\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
					\$ 13,440.00	\$ 13,816.00	\$ (376.00)	-2.72%
2000-40	Allowances	Town Manager's travel allowance	52	\$ 57.69	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%
		Mileage reimbursement - training	1,725	\$ 0.655	\$ 1,130.00	\$ 400.00	\$ 730.00	182.50%
		Meals - elections and annual training			\$ 615.00	\$ 615.00	\$ -	0.00%
					\$ 4,745.00	\$ 4,015.00	\$ 730.00	18.18%
2000-41	Cell Phone Reimbursement	Town Manager	12	\$ 50.00	\$ 600.00	\$ 600.00	\$ -	0.00%
		Deputy Town Manager	12	\$ 40.00	\$ 480.00	\$ 480.00	\$ -	0.00%
					\$ 1,080.00	\$ 1,080.00	\$ -	0.00%
2000-42	Cell Phone Reimb. Over 65	Financial Director	12	\$ 40.00	\$ 480.00	\$ 480.00	\$ -	0.00%
					\$ 480.00	\$ 480.00	\$ -	0.00%
2000-50	Training	Town Manager			\$ 400.00	\$ 400.00	\$ -	0.00%
		Clerks & Deputy Town Manager			\$ 350.00	\$ 350.00	\$ -	0.00%
		Finance & Assessing			\$ 350.00	\$ 350.00	\$ -	0.00%
		MMA Convention - (2) Selectpersons & (4) Staff			\$ 525.00	\$ 525.00	\$ -	0.00%
					\$ 1,625.00	\$ 1,625.00	\$ -	0.00%
2000-65	Educational Incentive				\$ 300.00	\$ 300.00	\$ -	0.00%
					\$ 300.00	\$ 300.00	\$ -	0.00%
2000-68	HRA				\$ 36,000.00	\$ 33,331.00	\$ 2,669.00	8.01%
					\$ 36,000.00	\$ 33,331.00	\$ 2,669.00	8.01%
2000-68	Health Insurance Payout	(2) Employee Payouts			\$ 4,800.00	\$ 4,800.00	\$ -	0.00%
					\$ 4,800.00	\$ 4,800.00	\$ -	0.00%
2000-70	Health Insurance				\$ 157,302.00	\$ 146,169.00	\$ 11,133.00	7.62%
					\$ 157,302.00	\$ 146,169.00	\$ 11,133.00	7.62%
2000-72	Life no Med				\$ 497.00	\$ -	\$ 497.00	0.00%
					\$ 497.00	\$ -	\$ 497.00	0.00%
2000-75	ICMA/MPRS Retirement				\$ 55,855.00	\$ 59,217.00	\$ (3,362.00)	-5.68%
					\$ 55,855.00	\$ 59,217.00	\$ (3,362.00)	-5.68%
2000-76	Social Security & FICA				\$ 169,231.00	\$ 124,923.00	\$ 44,308.00	35.47%
					\$ 169,231.00	\$ 124,923.00	\$ 44,308.00	35.47%
2000-80	Workers Comp				\$ 112,987.00	\$ 112,987.00	\$ -	0.00%
					\$ 112,987.00	\$ 112,987.00	\$ -	0.00%
2000-85	Sick Time Payout				\$ 6,445.00	\$ 6,445.00	\$ -	0.00%
					\$ 6,445.00	\$ 6,445.00	\$ -	0.00%
2000-95	Volunteer Insurance				\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
					\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
Total Professional Services					\$ 65,650.00	\$ 62,650.00	\$ 3,000.00	4.79%

3000-10 Audit		\$ 16,250.00		\$ 14,750.00	\$ 1,500.00	10.17%
		\$ 16,250.00		\$ 14,750.00	\$ 1,500.00	10.17%
3000-20 Legal		\$ 12,000.00		\$ 10,500.00	\$ 1,500.00	14.29%
		\$ 12,000.00		\$ 10,500.00	\$ 1,500.00	14.29%
3000-50 Professional Services	Snowmobile Club Reimbursement	\$ 1,400.00		\$ 1,400.00	\$ -	0.00%
		\$ 1,400.00		\$ 1,400.00	\$ -	0.00%
3000-70 Assessing Agent		\$ 36,000.00		\$ 36,000.00	\$ -	0.00%
		\$ 36,000.00		\$ 36,000.00	\$ -	0.00%
TOTAL			\$2,717,746.00	\$ 2,419,791.00	\$ 297,955.00	12.31%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
100-20	General Government/Building & Grounds								
	Total General Government					\$ 10,000.00	\$ 8,785.00	\$ 1,215.00	13.83%
1000-04	Building & Grounds				\$ 8,000.00		\$ 7,010.00	\$ 990.00	14.12%
					\$ 8,000.00		\$ 7,010.00	\$ 990.00	14.12%
1000-05	Equipment Supplies				\$ 2,000.00		\$ 1,775.00	\$ 225.00	12.68%
					\$ 2,000.00		\$ 1,775.00	\$ 225.00	12.68%
	Total Utilities					\$ 780.00	\$ -	\$ 780.00	0.00%
1500-10	Electricity	New Pump Station			\$ 780.00		\$ -	\$ 780.00	0.00%
					\$ 780.00		\$ -	\$ 780.00	0.00%
	Total Financial Services					\$ 46,759.00	\$ 38,917.00	\$ 7,842.00	20.15%
2000-10	Full Time Wages	Maintenance	40	\$ 21.11	\$ 43,909.00		\$ 36,067.00	\$ 7,842.00	21.74%
					\$ 43,909.00		\$ 36,067.00	\$ 7,842.00	21.74%
2000-20	Overtime Wages				\$ 1,500.00		\$ 1,500.00	\$ -	0.00%
					\$ 1,500.00		\$ 1,500.00	\$ -	0.00%
2000-40	Allowances				\$ 1,350.00		\$ 1,350.00	\$ -	0.00%
					\$ 1,350.00		\$ 1,350.00	\$ -	0.00%
	Total Professional Services					\$ 3,200.00	\$ 3,020.00	\$ 180.00	5.96%
3000-50	Professional				\$ 3,200.00		\$ 3,020.00	\$ 180.00	5.96%
					\$ 3,200.00		\$ 3,020.00	\$ 180.00	5.96%
	Total Maintenance & Repair					\$ 12,000.00	\$ 11,040.00	\$ 960.00	8.70%
3500-15	Maintenance/Repair				\$ 12,000.00		\$ 11,040.00	\$ 960.00	8.70%
					\$ 12,000.00		\$ 11,040.00	\$ 960.00	8.70%
	TOTAL					\$ 72,739.00	\$ 61,762.00	\$ 10,977.00	17.77%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
100-30	General Government / Cable TV								
	Total General Government					\$ 1,185.00	\$ 1,185.00	\$ -	0.00%
1000-03	Office Supplies				\$ 1,185.00		\$ 1,185.00	\$ -	0.00%
					\$ 1,185.00		\$ 1,185.00	\$ -	0.00%
	Total Financial Services					\$ 10,168.00	\$ 9,512.00	\$ 656.00	6.90%
2000-37	Stipend				\$ 10,168.00		\$ 9,512.00	\$ 656.00	6.90%
					\$ 10,168.00		\$ 9,512.00	\$ 656.00	6.90%
	Total Professional Services					\$ 3,300.00	\$ 3,300.00	\$ -	0.00%
3000-50	Professional				\$ 3,300.00		\$ 3,300.00	\$ -	0.00%
					\$ 3,300.00		\$ 3,300.00	\$ -	0.00%
	TOTAL					\$ 14,653.00	\$ 13,997.00	\$ 656.00	4.69%

REVENUE DETAIL
General Government 100

Account Number	Account Name	FY 24 Budget	FY 23 Budget	Decrease Increase	Percent Change
4020	Cash Reporting Short-Over	-	-	-	n/a
4060	Cable TV Revenues	65,000	65,000	-	0.00%
4070	Local Road Assistance Program (LRAP)	77,920	72,700	5,220	7.18%
4100	State Park Distributions	14,000	14,000	-	0.00%
4110	State Revenue Sharing	633,918	562,870	71,048	12.62%
4120	State Tree Growth Reimbursement	21,323	10,300	11,023	107.02%
4130	Boat Excise	14,500	15,000	(500)	-3.33%
4140	Motor Vehicle Excise	1,475,000	1,475,000	-	0.00%
4150	Ambulance Service Fees	250,000	216,308	33,692	15.58%
4151	Ambulance Mechanic Falls	88,000	68,692	19,308	28.11%
4155	Fire Copy Revenue	50	-	50	n/a
4160	Animal License Fees & Fines	1,675	1,675	-	0.00%
4170	Business Registration Fees	-	900	(900)	-100.00%
4175	Fees Clerk	600	600	-	0.00%
4180	Code Enforcement Fees	55,000	45,000	10,000	22.22%
4182	Code Enforcement Violations	-	-	-	n/a
4183	Marijuana Licensing Fees	6,000	5,000	1,000	20.00%
4190	Customer Service Fees	800	750	50	6.67%
4200	Electrical Permit Fees	5,000	6,500	(1,500)	-23.08%
4210	Inland Fisheries Agent Fees	1,750	1,975	(225)	-11.39%
4220	Lien Fees	8,500	8,000	500	6.25%
4230	Motor Vehicle Fees	28,000	28,000	-	0.00%
4240	Plumbing Permit Fees	10,500	9,875	625	6.33%
4245	Fire Permit Fees	-	-	-	n/a
4250	Return Check Fees	-	-	-	n/a
4260	Snowmobile Registration Fees	2,400	2,600	(200)	-7.69%
4270	Solid Waste Service Fees	19,000	19,500	(500)	-2.56%
4280	Town Buildings Rental Fees	1,300	500	800	160.00%
4285	Non-resident Recreation Fees	-	500	(500)	-100.00%
4290	Vital Statistics	5,500	4,250	1,250	29.41%

4295	Non-resident Beach Permits	350	200	150	75.00%
4300	RSU 16 Garage Bay Maintenance	5,493	5,467	26	0.48%
4310	General Assistance Reimbursement	2,500	2,500	-	0.00%
4330	Veterans Exemption Reimbursement	3,750	3,750	-	0.00%
4340	Solid Waste Revenues	7,000	7,000	-	0.00%
4390	Tax Penalty Interest	27,500	26,500	1,000	3.77%
4500	Miscellaneous Revenues	-	-	-	n/a
4510	Investment Interest	60,000	30,000	30,000	100.00%
4560	Transfers In	-	-	-	n/a
5001	Camp Connor Payback from Recreation	14,000	14,000	-	0.00%
	TOTALS	2,906,329	2,724,912		

**COMMUNITY SERVICES TOTALS
EXPENSES**

	2021 Actual	2022 Actual	2023 Budget	2024 Initial	Change from FY 23
COMMUNITY SERVICES TOTALS	363,196.79	401,765.76	541,460.00	614,308.00	72,848.00 13.45%

**COMMUNITY SERVICES / PLANNING & DEVELOPMENT
Expense 120-01**

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Initial</u>	2024 <u>Committee</u>
1000-03 OFFICE SUPPLIES	9,456.00	12,212.44	8,145.00	8,645.00	
1000-07 DUES & SUBSCRIPTIONS	306.67	175.82	1,300.00	1,300.00	
1000-11 POSTAGE	3,708.73	0.00	2,200.00	2,310.00	
1500-15 PHONE	123.43	123.12	200.00	210.00	
2000-10 FULL TIME WAGES	85,016.70	96,214.53	112,008.00	128,399.00	
2000-30 PART TIME & OTHER WAGES	0.00	725.00	3,000.00	3,000.00	
2000-40 ALLOWANCES	1,926.19	0.00	500.00	500.00	
2000-50 TRAINING	526.00	340.00	1,000.00	1,000.00	
2000-70 HEALTH INSURANCE	30,646.92	31,241.94	33,429.00	41,722.00	
2000-75 ICMA/MPERS RETIREMENT	7,015.86	9,981.29	12,610.00	13,097.00	
3000-75 PLANNING CONSULTANT	1,662.50	3,885.80	6,500.00	6,500.00	
3500-10 VEHICLE MAINT & REPAIRS	0.00	0.00	0.00	2,500.00	
PLANNING & DEVOLPMENT TOTALS	140,389.00	154,899.94	180,892.00	209,183.00	15.64%

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

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Initial</u>	2024 <u>Committee</u>
2000-10 FULL TIME WAGES	64,283.09	66,220.00	116,126.00	132,496.00	
2000-30 PART TIME & OTHER WAGES	15,919.77	23,358.00	0.00	0.00	
2000-70 HEALTH INSURANCE	16,615.80	14,343.78	36,638.00	46,121.00	
2000-75 ICMA/MPERS RETIREMENT	4,816.32	6,876.40	13,012.00	13,515.00	
RECREATION SALARIES TOTALS	101,634.98	110,798.18	165,776.00	192,132.00	15.90%

COMMUNITY SERVICES / HEALTH OFFICER

Expense 120-03

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Initial</u>	2024 <u>Committee</u>
2000-37 STIPEND	1,325.04	1,325.04	1,358.00	1,452.00	
2000-40 ALLOWANCES	0.00	0.00	300.00	300.00	
HEALTH OFFICER TOTALS	1,325.04	1,325.04	1,658.00	1,752.00	5.67%

COMMUNITY SERVICES / BEACH MAINTENANCE

Expense 120-04

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Initial</u>	2024 <u>Committee</u>
2000-30 PART TIME & OTHER WAGES	-37.75	4,676.40	4,890.00	5,355.00	
3500-11 BEACH MAINT & REPAIRS	2,400.64	1,815.00	1,300.00	1,300.00	
BEACH MAINTENANCE TOTALS	2,362.89	6,491.40	6,190.00	6,655.00	7.51%

COMMUNITY SERVICES / CONSERVATION SERVICES

Expense 120-05

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Initial</u>	2024 <u>Committee</u>
1400-15 CONSERVATION COMMISSION	5,000.00	0.00	5,000.00	5,000.00	
1400-16 LAKE DAM WORK	5,000.00	5,000.00	5,000.00	5,000.00	
CONSERVATION SERVICES TOTALS	10,000.00	5,000.00	10,000.00	10,000.00	0.00%

COMMUNITY SERVICES / GENERAL ASSISTANCE

Expense 120-06

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Initial</u>	2024 <u>Committee</u>
1000-40 GENERAL ASSISTANCE	1,075.00	36.95	5,000.00	5,000.00	
GENERAL ASSISTANCE TOTALS	1,075.00	36.95	5,000.00	5,000.00	0.00%

COMMUNITY SERVICES / SOCIAL SERVICE AGENCIES

		Expense 120-08				
		2021	2022	2023	2024	2024
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Initial</u>	<u>Committee</u>
3000-50	PROFESSIONAL SERVICES	4,000.00	4,000.00	7,844.00	9,777.00	
SOCIAL SERVICE AGENCIES TOTALS		4,000.00	4,000.00	7,844.00	9,777.00	24.64%

COMMUNITY SERVICES / TOWN PORTION FOR RICKER LIBRARY

		Expense 120-09				
		2021	2022	2023	2024	2024
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Initial</u>	<u>Committee</u>
1300-45	LIBRARY TOWN PORTION	94,855.90	114,535.00	156,600.00	170,809.00	
TOWN PORTION FOR RICKER LIBRARY TOTALS		94,855.90	114,535.00	156,600.00	170,809.00	9.07%

COMMUNITY SERVICES / BALL FIELD MAINTENANCE

		Expense 120-10				
		2021	2022	2023	2024	2024
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Initial</u>	<u>Committee</u>
3500-15	MAINTENANCE & REPAIRS	7,553.98	4,679.25	7,500.00	9,000.00	
BALL FIELD MAINTENANCE TOTALS		7,553.98	4,679.25	7,500.00	9,000.00	20.00%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
120-01	Planning & Community Development								
	Total General Government					\$ 12,255.00	\$ 11,645.00	\$ 610.00	5.24%
1000-03	Office Supplies	Annual maintenance - permitting software			\$ 7,045.00		\$ 6,545.00	\$ 500.00	7.64%
		Office supplies			\$ 1,600.00		\$ 1,600.00	\$ -	0.00%
					\$ 8,645.00		\$ 8,145.00	\$ 500.00	6.14%
1000-07	Dues & Subscriptions	Code Book			\$ 100.00		\$ 100.00	\$ -	0.00%
		Memberships - MBOIA & IAEI			\$ 200.00		\$ 200.00	\$ -	0.00%
		Miscellaneous			\$ 1,000.00		\$ 1,000.00	\$ -	0.00%
					\$ 1,300.00		\$ 1,300.00	\$ -	0.00%
1000-11	Postage	Abutter, appeals, and violation notices			\$ 2,310.00		\$ 2,200.00	\$ 110.00	5.00%
					\$ 2,310.00		\$ 2,200.00	\$ 110.00	5.00%
	Total Utilities					\$ 210.00	\$ 200.00	\$ 10.00	5.00%
1500-15	Phone	Tablet connectivity			\$ 210.00		\$ 200.00	\$ 10.00	5.00%
					\$ 210.00		\$ 200.00	\$ 10.00	5.00%
	Total Financial Services					\$ 187,718.00	\$ 162,547.00	\$ 25,171.00	15.49%
2000-10	Full Time Wages	Code Enforcement - Admin Assistant 2-26-2018	40	\$ 22.41	\$ 46,613.00		\$ 43,597.00	\$ 3,016.00	6.92%
		Code Enforcement Officer 2-22-2018	40	\$ 39.32	\$ 81,786.00		\$ 68,411.00	\$ 13,375.00	19.55%
					\$ 128,399.00		\$ 112,008.00	\$ 16,391.00	14.63%
2000-30	Part Time & Other Wages	Alternate CEO for Coverage			\$ 3,000.00		\$ 3,000.00	\$ -	0.00%
					\$ 3,000.00		\$ 3,000.00	\$ -	0.00%
2000-40	Allowance	Protective clothing - boots			\$ 500.00		\$ 500.00	\$ -	0.00%
					\$ 500.00		\$ 500.00	\$ -	0.00%
2000-50	Training	Training & conferences			\$ 500.00		\$ 500.00	\$ -	0.00%
		Code and other reference materials			\$ 500.00		\$ 500.00	\$ -	0.00%
					\$ 1,000.00		\$ 1,000.00	\$ -	0.00%
2000-70	Health Insurance				\$ 41,722.00		\$ 33,429.00	\$ 8,293.00	24.81%
					\$ 41,722.00		\$ 33,429.00	\$ 8,293.00	24.81%
2000-75	ICMA/MPRS Retirement				\$ 13,097.00		\$ 12,610.00	\$ 487.00	3.86%
					\$ 13,097.00		\$ 12,610.00	\$ 487.00	3.86%
	Total Professional Services					\$ 6,500.00	\$ 6,500.00	\$ -	0.00%
3000-75	Planning Consultant	Sebago Technics			\$ 6,500.00		\$ 6,500.00	\$ -	0.00%
					\$ 6,500.00		\$ 6,500.00	\$ -	0.00%
	Total Maint & Repairs					\$ 2,500.00	\$ -	\$ 2,500.00	100.00%
3500-10	Vehicle Maintenance & Repairs				\$ 2,500.00		\$ -	\$ 2,500.00	100.00%
					\$ 2,500.00		\$ -	\$ 2,500.00	100.00%
	TOTAL					\$ 209,183.00	\$ 180,892.00	\$ 28,291.00	15.64%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
120-02	Community Services/Recreation Salaries								
	Total Financial Services					\$ 192,132.00	\$ 165,776.00	\$ 26,356.00	15.90%
2000-10	Full Time Wages	Parks & Rec Director	40	\$ 41.73	\$ 86,799.00		\$ 73,382.00	\$ 13,417.00	18.28%
		Recreation Coordinator	40	\$ 21.97	\$ 45,698.00		\$ 42,744.00	\$ 2,954.00	6.91%
					\$ 132,497.00		\$ 116,126.00	\$ 16,371.00	14.10%
2000-70	Health Insurance				\$ 46,120.00		\$ 36,638.00	\$ 9,482.00	25.88%
					\$ 46,120.00		\$ 36,638.00	\$ 9,482.00	25.88%
2000-75	ICMA/MPRS Retirement				\$ 13,515.00		\$ 13,012.00	\$ 503.00	3.87%
					\$ 13,515.00		\$ 13,012.00	\$ 503.00	3.87%
	TOTAL					\$ 192,132.00	\$ 165,776.00	\$ 26,356.00	15.90%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
120-03	Community Services / Health Officer								
	Total Financial Services					\$ 1,752.00	\$ 1,658.00	\$ 94.00	5.67%
2000-37	Stipend				\$ 1,452.00		\$ 1,358.00	\$ 94.00	6.92%
					\$ 1,452.00		\$ 1,358.00	\$ 94.00	6.92%
2000-40	Allowances				\$ 300.00		\$ 300.00	\$ -	0.00%
					\$ 300.00		\$ 300.00	\$ -	0.00%
	TOTAL					\$ 1,752.00	\$ 1,658.00	\$ 94.00	5.67%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
120-04	Community Services / Beach Maintenance								
	Total Financial Services					\$ 5,355.00	\$ 4,890.00	\$ 465.00	9.51%
2000-30	Part Time & Other Wages		357	\$ 15.00	\$ 5,355.00		\$ 4,890.00	\$ 465.00	9.51%
					\$ 5,355.00		\$ 4,890.00	\$ 465.00	9.51%
	Total Maintenance & Repairs					\$ 1,300.00	\$ 1,300.00	\$ -	0.00%
3500-11	Beach Maintenance				\$ 1,300.00		\$ 1,300.00	\$ -	0.00%
					\$ 1,300.00		\$ 1,300.00	\$ -	0.00%
	TOTAL					\$ 6,655.00	\$ 6,190.00	\$ 465.00	7.51%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
120-05	Community Services / Conservation Services								
	Total Miscellaneous Expenses					\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
1400-15	Poland Conservation Commission				\$ 5,000.00		\$ 5,000.00	\$ -	0.00%
					\$ 5,000.00		\$ 5,000.00	\$ -	0.00%
1400-16	Thompson Lake Dam Work				\$ 5,000.00		\$ 5,000.00	\$ -	0.00%
					\$ 5,000.00		\$ 5,000.00	\$ -	0.00%
	TOTAL					\$ 10,000.00	\$ 10,000.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
<u>120-06</u>	<u>Community Services / General Assistance</u>								
	Total General Government					\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
1000-40	General Assistance				\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
					\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
	TOTAL					\$ 5,000.00	\$ 5,000.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
120-08	Community Services / Social Service Agencies								
	Total Professional Services					\$ 9,777.00	\$ 7,844.00	\$ 1,933.00	24.64%
3000-50	Professional Services	American Red Cross			\$ 1,000.00		\$ 1,000.00	\$ -	0.00%
		Seniors Plus			\$ 1,500.00		\$ -	\$ 1,500.00	0.00%
		Community Concepts			\$ 3,300.00		\$ 3,000.00	\$ 300.00	10.00%
		Lifeflight			\$ 1,477.00		\$ 1,344.00	\$ 133.00	9.90%
		TLEA			\$ 2,500.00		\$ 2,500.00	\$ -	0.00%
					\$ 9,777.00		\$ 7,844.00	\$ 1,933.00	24.64%
	TOTAL					\$ 9,777.00	\$ 7,844.00	\$ 1,933.00	24.64%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
<u>120-09</u>	<u>Community Services / Town Portion Library</u>								
	Total Library					\$ 170,809.00	\$ 156,600.00	\$ 14,209.00	9.07%
1300-45	Library Town Portion				\$ 170,809.00		\$ 156,600.00	\$ 14,209.00	9.07%
					\$ 170,809.00		\$ 156,600.00	\$ 14,209.00	9.07%
	TOTAL					\$ 170,809.00	\$ 156,600.00	\$ 14,209.00	9.07%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
<u>120-10</u>	<u>Community Services / Ballfield Maintenance</u>								
	Total Maintenance & Repairs					\$ 9,000.00	\$ 7,500.00	\$ 1,500.00	20.00%
3500-15	Maintenance & Repairs				\$ 9,000.00		\$ 7,500.00	\$ 1,500.00	20.00%
					\$ 9,000.00		\$ 7,500.00	\$ 1,500.00	20.00%
	TOTAL					\$ 9,000.00	\$ 7,500.00	\$ 1,500.00	20.00%

PUBLIC WORKS TOTALS

EXPENSES

	2021 Actual	2022 Actual	2023 Budget	2024 Initial	Change from FY 23
PUBLIC WORKS TOTALS	639,574.59	733,608.69	783,438.00	917,036.00	133,598.00 17.05%

PUBLIC WORKS / PUBLIC WORKS

Expense 130-01

	2021 Actual	2022 Actual	2023 Budget	2024 Initial	2024 Committee
1000-05 EQUIPMENT SUPPLIES	5,452.55	5,071.18	4,200.00	4,500.00	
1400-01 CATCHBASIN CLEANING	4,125.00	5,025.00	4,950.00	4,950.00	
1400-02 TREE CUTTING	2,100.00	0.00	2,500.00	2,500.00	
1400-03 CULVERTS	7,982.08	11,214.45	8,000.00	11,000.00	
1400-03 EROSION MATERIALS	6,538.10	6,066.26	6,600.00	8,000.00	
1400-04 ROAD STRIPING	8,657.76	10,529.76	10,100.00	11,950.00	
1400-06 GRAVEL	35,285.29	36,063.18	16,800.00	19,500.00	
1400-07 SURFACE PATCH	9,785.04	6,282.25	10,000.00	10,000.00	
1400-08 SALT	59,219.99	67,662.15	72,500.00	108,025.00	
1400-10 SIGNS	3,304.03	1,900.45	4,160.00	5,750.00	
1400-11 CUTTING EDGE	5,903.96	7,730.37	10,000.00	13,000.00	
1500-10 ELECTRICITY	3,881.09	5,253.15	9,300.00	9,300.00	
1500-15 PHONE	506.54	511.70	600.00	630.00	
1500-30 HEAT	1,508.17	2,640.58	7,325.00	6,000.00	
1500-50 UNLEADED GAS & DIESEL	30,012.30	58,193.17	53,168.00	97,325.00	
1500-60 INTERNET	989.40	1,079.40	1,200.00	1,200.00	
1500-65 WATER	482.98	464.28	585.00	585.00	
2000-10 FULL TIME WAGES	268,280.95	281,743.26	309,504.00	336,752.00	
2000-20 OVERTIME WAGES	1,131.78	568.78	1,610.00	1,827.00	
2000-30 PART TIME & OTHER WAGES	9,722.47	11,890.92	18,128.00	19,335.00	
2000-32 SNOW OVERTIME WAGES	14,963.67	19,665.83	25,749.00	27,137.00	
2000-40 ALLOWANCES	422.00	378.56	475.00	499.00	
2000-41 CELL PHONE REIMBURSEMENT	480.00	480.00	480.00	480.00	
2000-50 TRAINING	70.00	0.00	500.00	500.00	
2000-67 PROTECTIVE CLOTHING	2,575.61	2,119.20	2,250.00	2,500.00	

2000-69	HEALTH INSURANCE PAYOUT	2,400.00	2,400.00	2,400.00	4,800.00	_____
2000-70	HEALTH INSURANCE	73,262.34	77,689.90	94,293.00	92,000.00	_____
2000-71	PHYSICALS/DRUG SCREENING	512.00	495.75	565.00	565.00	_____
2000-72	LIFE NO MED	0.00	0.00	0.00	173.00	_____
2000-75	ICMA/MPERS RETIREMENT	21,516.25	31,442.83	36,046.00	37,303.00	_____
3000-50	PROFESSIONAL SERVICES	500.00	500.00	750.00	3,050.00	_____
3500-10	VEHICLE MAINT. & REPAIRS	37,098.62	54,881.73	46,000.00	50,000.00	_____
3500-15	MAINTENANCE & REPAIRS	6,749.59	9,615.68	10,000.00	12,400.00	_____
3500-16	RENTAL EQUIPMENT	14,155.03	14,048.92	12,700.00	13,500.00	_____
PUBLIC WORKS TOTALS		639,574.59	733,608.69	783,438.00	917,036.00	17.05%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
130-01	Public Works								
	Total Equipment Supplies					\$ 4,500.00	\$ 4,200.00	\$ 300.00	7.14%
1000-05	Equipment Supplies				\$ 4,500.00	\$ 4,200.00	\$ 300.00	\$ 300.00	7.14%
					\$ 4,500.00	\$ 4,200.00	\$ 300.00	\$ 300.00	7.14%
	Total Misc Expenses					\$ 194,675.00	\$ 145,610.00	\$ 49,065.00	33.70%
1400-01	Catchbasin Cleaning				\$ 4,950.00	\$ 4,950.00	\$ -	\$ -	0.00%
					\$ 4,950.00	\$ 4,950.00	\$ -	\$ -	0.00%
1400-02	Tree Cutting	Pruning & hazardous tree removal			\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	0.00%
					\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	0.00%
1400-03	Culverts	Culvert basins, parts & supplies			\$ 11,000.00	\$ 8,000.00	\$ 3,000.00	\$ 3,000.00	37.50%
					\$ 11,000.00	\$ 8,000.00	\$ 3,000.00	\$ 3,000.00	37.50%
1400-04	Erosion Materials	Calcium chloride, hay bales, grass seed, rip/rap, erosion fabric, and misc. supplies			\$ 8,000.00	\$ 6,600.00	\$ 1,400.00	\$ 1,400.00	21.21%
					\$ 8,000.00	\$ 6,600.00	\$ 1,400.00	\$ 1,400.00	21.21%
1400-05	Road Striping	Centerline Painting			\$ 11,575.00	\$ 9,725.00	\$ 1,850.00	\$ 1,850.00	19.02%
		Crosswalk Painting			\$ 375.00	\$ 375.00	\$ -	\$ -	0.00%
					\$ 11,950.00	\$ 10,100.00	\$ 1,850.00	\$ 1,850.00	18.32%
1400-06	Gravel	Gravel - Misc. Road Repair			\$ 15,400.00	\$ 12,700.00	\$ 2,700.00	\$ 2,700.00	21.26%
		Crushed Stone			\$ 4,100.00	\$ 4,100.00	\$ -	\$ -	0.00%
					\$ 19,500.00	\$ 16,800.00	\$ 2,700.00	\$ 2,700.00	16.07%
1400-07	Surface Patch	Asphalt / Patch			\$ 3,150.00	\$ 3,150.00	\$ -	\$ -	0.00%
		Cold Patch			\$ 6,850.00	\$ 6,850.00	\$ -	\$ -	0.00%
					\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	0.00%
1400-08	Salt	Ice Control & Stabilization			\$ 108,025.00	\$ 72,500.00	\$ 35,525.00	\$ 35,525.00	49.00%
					\$ 108,025.00	\$ 72,500.00	\$ 35,525.00	\$ 35,525.00	49.00%
1400-10	Signs	Various Signs & Sign Parts/Supplies			\$ 5,750.00	\$ 4,160.00	\$ 1,590.00	\$ 1,590.00	38.22%
					\$ 5,750.00	\$ 4,160.00	\$ 1,590.00	\$ 1,590.00	38.22%
1400-11	Cutting Edge	Cutting Edges & Parts			\$ 13,000.00	\$ 10,000.00	\$ 3,000.00	\$ 3,000.00	30.00%
					\$ 13,000.00	\$ 10,000.00	\$ 3,000.00	\$ 3,000.00	30.00%
	Total Utilities					\$ 115,040.00	\$ 72,178.00	\$ 42,862.00	59.38%
1500-10	Electricity				\$ 9,300.00	\$ 9,300.00	\$ -	\$ -	0.00%
					\$ 9,300.00	\$ 9,300.00	\$ -	\$ -	0.00%
1500-15	Phone				\$ 630.00	\$ 600.00	\$ 30.00	\$ 30.00	5.00%
					\$ 630.00	\$ 600.00	\$ 30.00	\$ 30.00	5.00%
1500-30	Heat				\$ 6,000.00	\$ 7,325.00	\$ (1,325.00)	\$ (1,325.00)	-18.09%
					\$ 6,000.00	\$ 7,325.00	\$ (1,325.00)	\$ (1,325.00)	-18.09%
1500-50	Unleaded gas & diesel	Gasoline	1,350	\$ 3.00	\$ 4,050.00	\$ 4,365.00	\$ (315.00)	\$ (315.00)	-7.22%
		Diesel	17,500	\$ 5.33	\$ 93,275.00	\$ 48,803.00	\$ 44,472.00	\$ 44,472.00	91.13%
					\$ 97,325.00	\$ 53,168.00	\$ 44,157.00	\$ 44,157.00	83.05%
1500-60	Internet	Spectrum Business Plan			\$ 1,200.00	\$ 1,200.00	\$ -	\$ -	0.00%
					\$ 1,200.00	\$ 1,200.00	\$ -	\$ -	0.00%

1500-65 Water			\$ 585.00		\$ 585.00	\$ -	0.00%
			\$ 585.00		\$ 585.00	\$ -	0.00%
Total Financial Services					\$ 523,871.00	\$ 492,000.00	\$ 31,871.00 6.48%
2000-10 Full Time Wages	Truck Driver / Operator 7-1-1987	40	\$ 24.25	\$ 50,440.00	\$ 47,195.00	\$ 3,245.00	6.88%
	Truck Driver / Operator / Mechanic 3-13-2017	40	\$ 31.98	\$ 66,518.00	\$ 62,234.00	\$ 4,284.00	6.88%
	Truck Driver / Operator 5-24-2017	40	\$ 22.91	\$ 47,653.00	\$ 44,637.00	\$ 3,016.00	6.76%
	Truck Driver / Operator 7-27-2020	0	\$ 20.55	\$ -	\$ 42,744.00	\$ (42,744.00)	-100.00%
	Truck Driver / Operator 8-16-2021	40	\$ 21.54	\$ 44,803.00	\$ 41,080.00	\$ 3,723.00	9.06%
	Truck Driver / Operator 8-26-2022	40	\$ 21.11	\$ 43,909.00	\$ -	\$ 43,909.00	0.00%
	Public Works Director 5-5-2013	40	\$ 40.11	\$ 83,429.00	\$ 71,614.00	\$ 11,815.00	16.50%
				\$ 336,752.00	\$ 309,504.00	\$ 27,248.00	8.80%
2000-20 Overtime Wages	Full Time Employees (April - October)	50	\$ 24.36	\$ 1,827.00	\$ 1,610.00	\$ 217.00	13.48%
				\$ 1,827.00	\$ 1,610.00	\$ 217.00	13.48%
2000-30 Part Time & Other Wages	Summer/Fall Wages	715	\$ 15.00	\$ 10,725.00	\$ 10,010.00	\$ 715.00	7.14%
	Spring Wages	315	\$ 15.00	\$ 4,725.00	\$ 4,410.00	\$ 315.00	7.14%
	OT Wages	10	\$ 15.00	\$ 225.00	\$ 210.00	\$ 15.00	7.14%
	Earned Paid Leave	26	\$ 15.00	\$ 585.00	\$ 546.00	\$ 39.00	7.14%
	November - March Temp Plow Driver	120	\$ 25.00	\$ 3,000.00	\$ 2,880.00	\$ 120.00	4.17%
		3	\$ 25.00	\$ 75.00	\$ 72.00	\$ 3.00	4.17%
				\$ 19,335.00	\$ 18,128.00	\$ 1,207.00	6.66%
2000-32 Snow OT Wages	Brian Marshall	135	\$ 24.25	\$ 4,911.00	\$ 4,595.00	\$ 316.00	6.88%
	Michael Archer	150	\$ 31.98	\$ 7,196.00	\$ 6,732.00	\$ 464.00	6.89%
	Daniel French	130	\$ 22.91	\$ 4,467.00	\$ 4,185.00	\$ 282.00	6.74%
	George Dionne	90	\$ 21.54	\$ 2,908.00	\$ 2,666.00	\$ 242.00	9.08%
	Neil Corriveau	0	\$ 20.55	\$ -	\$ 3,083.00	\$ (3,083.00)	-100.00%
	Thad Hodson	100	\$ 21.11	\$ 3,167.00	\$ -	\$ 3,167.00	100.00%
	Holiday Overtime Wages	75	\$ 29.92	\$ 4,488.00	\$ 4,488.00	\$ -	0.00%
				\$ 27,137.00	\$ 25,749.00	\$ 1,388.00	5.39%
2000-40 Allowances	Sun Media subscription			\$ 499.00	\$ 475.00	\$ 24.00	5.05%
				\$ 499.00	\$ 475.00	\$ 24.00	5.05%
2000-4 Cell Phone Reimbursemer	Director's cell phone reimbursemer			\$ 480.00	\$ 480.00	\$ -	0.00%
				\$ 480.00	\$ 480.00	\$ -	0.00%
2000-50 Training	N. E. School Metalwork	1	\$ 350.00	\$ 350.00	\$ 350.00	\$ -	0.00%
	State of Maine	4	\$ 100.00	\$ 150.00	\$ 150.00	\$ -	0.00%
				\$ 500.00	\$ 500.00	\$ -	0.00%
2000-67 Protective Clothing				\$ 2,500.00	\$ 2,250.00	\$ 250.00	11.11%
				\$ 2,500.00	\$ 2,250.00	\$ 250.00	11.11%
2000-69 Health Insurnace Payout	Steel-toed Boots, Gloves & Other Equipment			\$ 4,800.00	\$ 2,400.00	\$ 2,400.00	100.00%
				\$ 4,800.00	\$ 2,400.00	\$ 2,400.00	100.00%
2000-70 Health Insurance				\$ 92,000.00	\$ 94,293.00	\$ (2,293.00)	-2.43%
				\$ 92,000.00	\$ 94,293.00	\$ (2,293.00)	-2.43%
2000-71 Physicals/Drug Screening	Random Drug/Alcohol Tests			\$ 215.00	\$ 215.00	\$ -	0.00%
	Physicals			\$ 350.00	\$ 350.00	\$ -	0.00%
				\$ 565.00	\$ 565.00	\$ -	0.00%
2000-72 Life no med				\$ 173.00	\$ -	\$ 173.00	0.00%
				\$ 173.00	\$ -	\$ 173.00	0.00%
2000-75 ICMA/MPRS Retirement				\$ 37,303.00	\$ 36,046.00	\$ 1,257.00	3.49%
				\$ 37,303.00	\$ 36,046.00	\$ 1,257.00	3.49%

Total Professional Services		\$ 3,050.00	\$ 750.00	\$ 2,300.00	306.67%
3000-50 Professional Services		\$ 3,050.00	\$ 750.00	\$ 2,300.00	306.67%
		\$ 3,050.00	\$ 750.00	\$ 2,300.00	306.67%
Total Maintenance & Repairs		\$ 75,900.00	\$ 68,700.00	\$ 7,200.00	10.48%
3500-10 Vehicle Maintenance & Repairs	Fire Extinguisher Inspections - Vehicles	\$ 109.20	\$ 100.00	\$ 9.20	9.20%
	Backhoe Parts	\$ 1,692.60	\$ 1,550.00	\$ 142.60	9.20%
	Truck Parts	\$ 9,172.80	\$ 8,400.00	\$ 772.80	9.20%
	Vehicle Tires/Tire Repairs	\$ 5,460.00	\$ 5,000.00	\$ 460.00	9.20%
	Sweeper Parts	\$ 1,037.40	\$ 950.00	\$ 87.40	9.20%
	Hydraulic Hose	\$ 666.12	\$ 610.00	\$ 56.12	9.20%
	Bulk Oils, Antifreeze & Grease	\$ 4,968.60	\$ 4,550.00	\$ 418.60	9.20%
	Miscellaneous Parts & Supplies	\$ 2,910.18	\$ 2,665.00	\$ 245.18	9.20%
	Inspection Stickers - Vehicles	\$ 109.20	\$ 100.00	\$ 9.20	9.20%
	Backhoe Parts	\$ 273.00	\$ 250.00	\$ 23.00	9.20%
	Truck Parts	\$ 17,237.22	\$ 15,785.00	\$ 1,452.22	9.20%
	Sweeper Parts	\$ 382.20	\$ 350.00	\$ 32.20	9.20%
	Oxygen / Welding Wire	\$ 464.10	\$ 425.00	\$ 39.10	9.20%
	Bulk Oils, Antifreeze & Grease	\$ 2,184.00	\$ 2,000.00	\$ 184.00	9.20%
	Miscellaneous Parts & Supplies	\$ 3,333.38	\$ 3,265.00	\$ 68.38	2.09%
		\$ 50,000.00	\$ 46,000.00	\$ 4,000.00	8.70%
3500-15 Maintenance & Repair	Sweeper Maintenance	\$ 850.00	\$ 850.00	\$ -	0.00%
	HVAC Maintenance	\$ 225.00	\$ 225.00	\$ -	0.00%
	Repair Manuals	\$ 100.00	\$ 100.00	\$ -	0.00%
	Waste Oil Burner Maintenance/Repair	\$ 1,050.00	\$ 1,050.00	\$ -	0.00%
	Furnace Maintenance/Repair	\$ 1,650.00	\$ 1,650.00	\$ -	0.00%
	Fire Extinguisher Maintenance	\$ 590.00	\$ 590.00	\$ -	0.00%
	Wash Line Parts	\$ 375.00	\$ 375.00	\$ -	0.00%
	Oxygen	\$ 175.00	\$ 175.00	\$ -	0.00%
	Building and Grounds Supplies	\$ 350.00	\$ 350.00	\$ -	0.00%
	Office Supplies	\$ 650.00	\$ 650.00	\$ -	0.00%
	Roofing Materials for Public Works lunch room	\$ 2,400.00	\$ -	\$ 2,400.00	100.00%
	Various Sm. Equipment Parts/Supplies	\$ 3,985.00	\$ 3,985.00	\$ -	0.00%
		\$ 12,400.00	\$ 10,000.00	\$ 2,400.00	24.00%
3500-16 Rental Equipment		\$ 13,500.00	\$ 12,700.00	\$ 800.00	6.30%
		\$ 13,500.00	\$ 12,700.00	\$ 800.00	6.30%
TOTAL		\$ 917,036.00	\$ 783,438.00	\$ 133,598.00	17.05%

**SOLID WASTE TOTALS
EXPENSES**

	2021 Actual	2022 Actual	2023 Budget	2024 Initial	Change from FY 23
SOLID WASTE TOTALS	272,918.61	284,658.52	344,901.00	397,114.00	52,213.00 15.14%

PUBLIC WORKS / SOLID WASTE

		Expense 130-02				
		2021	2022	2023	2024	2024
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Initial</u>	<u>Committee</u>
1000-04	BUILDING & GROUNDS SUPPLIES	1,066.26	1,247.17	1,365.00	1,365.00	
1000-05	EQUIPMENT SUPPLIES	457.09	922.22	905.00	905.00	
1000-07	DUES & SUBSCRIPTIONS	515.00	538.04	543.00	543.00	
1500-10	ELECTRICITY	3,643.96	4,848.20	8,750.00	8,750.00	
1500-15	PHONE	574.40	578.62	635.00	635.00	
1500-30	HEAT	358.50	737.39	1,296.00	1,243.00	
1500-50	UNLEADED GAS & DIESEL	2,353.90	4,133.89	4,388.00	7,572.00	
1500-80	MSW DISPOSAL & TIPPING	93,471.15	91,692.53	115,473.00	115,473.00	
1500-81	SOLID WASTE DISPOSALS	15,430.32	35,418.10	19,801.00	19,801.00	
1500-82	HHW DISPOSAL	1,157.02	1,296.92	3,906.00	3,906.00	
1500-85	RECYCLING & PULLS	33,669.30	12,923.44	27,175.00	27,175.00	
2000-10	FULL TIME WAGES	69,695.44	72,715.20	84,989.00	125,549.00	
2000-20	OVERTIME WAGES	0.00	0.00	239.00	255.00	
2000-30	PART TIME & OTHER WAGES	25,017.48	29,938.83	38,716.00	26,523.00	
2000-40	ALLOWANCES	0.00	555.00	1,140.00	1,140.00	
2000-41	CELL PHONE REIMBURSEMENT	480.00	480.00	480.00	480.00	
2000-50	TRAINING	70.00	0.00	150.00	150.00	
2000-70	HEALTH INSURANCE	17,152.32	15,365.63	18,910.00	35,708.00	
2000-71	PHYSICALS/DRUG SCREENING	111.75	299.25	591.00	609.00	
2000-75	ICMA/MPERS RETIREMENT	5,400.46	5,203.64	8,949.00	12,832.00	
3500-10	VEHICLE MAINT. & REPAIRS	974.86	3,787.41	4,000.00	4,000.00	
3500-15	MAINTENANCE & REPAIRS	1,319.40	1,977.04	2,500.00	2,500.00	
SOLID WASTE TOTALS		272,918.61	284,658.52	344,901.00	397,114.00	15.14%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-)	Percent
			Hours	\$ / %					
130-02	SOLID WASTE								
	Total General Government					\$ 2,813.00	\$ 2,813.00	\$ -	0.00%
1000-04	Building & Grounds	Fire extinguisher inspection			\$ 165.00	\$ 165.00	\$ -	0.00%	
		Bushhogging			\$ 420.00	\$ 420.00	\$ -	0.00%	
		Miscellaneous - repairs & other supplies			\$ 780.00	\$ 780.00	\$ -	0.00%	
					\$ 1,365.00	\$ 1,365.00	\$ -	0.00%	
1000-05	Equipment Supplies	Parts/Supplies			\$ 360.00	\$ 360.00	\$ -	0.00%	
		Dennis Lubricants - Bulk oil			\$ 200.00	\$ 200.00	\$ -	0.00%	
		Miscellaneous sm. equipment purchases			\$ 140.00	\$ 140.00	\$ -	0.00%	
		Fastenal - parts			\$ 100.00	\$ 100.00	\$ -	0.00%	
		Hydraulic Hose - tools			\$ 105.00	\$ 105.00	\$ -	0.00%	
					\$ 905.00	\$ 905.00	\$ -	0.00%	
1000-07	Dues & Subscriptions	DEP License - TS - Storage Facility			\$ 333.00	\$ 333.00	\$ -	0.00%	
		DEP License - TS - Annual Reporting Fees			\$ 210.00	\$ 210.00	\$ -	0.00%	
					\$ 543.00	\$ 543.00	\$ -	0.00%	
	Total Utilities					\$ 184,555.00	\$ 181,424.00	\$ 3,131.00	1.73%
1500-10	Electricity				\$ 8,750.00	\$ 8,750.00	\$ -	0.00%	
					\$ 8,750.00	\$ 8,750.00	\$ -	0.00%	
1500-15	Phone				\$ 635.00	\$ 635.00	\$ -	0.00%	
					\$ 635.00	\$ 635.00	\$ -	0.00%	
1500-30	Heat	355 gals propane @ \$3.65 per gal.	355	3.500	\$ 1,243.00	\$ 1,296.00	\$ (53.00)	-4.09%	
					\$ 1,243.00	\$ 1,296.00	\$ (53.00)	-4.09%	
1500-50	Unleaded Gas & Diesel	10 gallons unleaded @ \$3.00 per gal.	10	\$ 3.00	\$ 30.00	\$ 30.00	\$ -	0.00%	
		1,415 gallons diesel @ \$3.08 per gal.	1,415	\$ 5.33	\$ 7,542.00	\$ 4,358.00	\$ 3,184.00	73.06%	
					\$ 7,572.00	\$ 4,388.00	\$ 3,184.00	72.56%	
1500-80	MSW Disposal & Tipping				\$ 115,473.00	\$ 115,473.00	\$ -	0.00%	
					\$ 115,473.00	\$ 115,473.00	\$ -	0.00%	
1500-81	Solid Waste Disposals				\$ 19,801.00	\$ 19,801.00	\$ -	0.00%	
					\$ 19,801.00	\$ 19,801.00	\$ -	0.00%	
1500-82	Hazardous House Waste Disposal				\$ 3,906.00	\$ 3,906.00	\$ -	0.00%	
					\$ 3,906.00	\$ 3,906.00	\$ -	0.00%	
1500-85	Recycling & Pulls				\$ 27,175.00	\$ 27,175.00	\$ -	0.00%	
					\$ 27,175.00	\$ 27,175.00	\$ -	0.00%	
	Total Financial Services					\$ 203,246.00	\$ 154,164.00	\$ 49,082.00	31.84%
2000-10	Full Time Wages	Transfer Station Director 7-1-1990	40	\$ 27.32	\$ 56,826.00	\$ 53,165.00	\$ 3,661.00	6.89%	
		Transfer Station Attendant 8-29-2021	40	\$ 16.68	\$ 34,694.00	\$ 31,824.00	\$ 2,870.00	9.02%	
		Solid Waste Attendant 12-31-2022	40	\$ 16.36	\$ 34,029.00	\$ -	\$ -	0.00%	
					\$ 125,549.00	\$ 84,989.00	\$ 40,560.00	47.72%	
2000-20	Overtime Wages				\$ 255.00	\$ 239.00	\$ 16.00	6.69%	

					\$ 255.00		\$ 239.00	\$ 16.00	6.69%	
2000-30	Part Time & Other Wages									
		Coverage hours								
			Transfer Station Attendant - Seasonal	240	15.00	\$ 3,600.00	\$ 16,557.00	\$ (12,957.00)	-78.26%	
			Transfer Station Attendant 11-16-2021	20	16.36	\$ 17,014.00	\$ 15,600.00	\$ 1,414.00	9.06%	
			Personal days 3.2 days X 10 hrs.	32	15.00	\$ 509.00	\$ 509.00	\$ -	0.00%	
			Earned Paid Leave - (1 EEs X 20 hrs.)	20	15.00	\$ 300.00	\$ 637.00	\$ (337.00)	-52.90%	
			Vacation days 24 days X 10 hrs.	240	15.00	\$ 3,600.00	\$ 3,821.00	\$ (221.00)	-5.78%	
			Sick days 10 days X 10 hrs.	100	15.00	\$ 1,500.00	\$ 1,592.00	\$ (92.00)	-5.78%	
						\$ 26,523.00	\$ 38,716.00	\$ (12,193.00)	-31.49%	
2000-40	Allowances		Sun Media subscription			\$ 475.00	\$ 475.00	\$ -	0.00%	
			Clothing - T-Shirts and Sweatshirts			\$ 185.00	\$ 185.00	\$ -	0.00%	
			Steel-toed boots			\$ 480.00	\$ 480.00	\$ -	0.00%	
						\$ 1,140.00	\$ 1,140.00	\$ -	0.00%	
2000-41	Cell Phone Reimbursement			12	40.00	\$ 480.00	\$ 480.00	\$ -	0.00%	
						\$ 480.00	\$ 480.00	\$ -	0.00%	
2000-50	Training		2 classes per year for FT EEs	2	75.00	\$ 150.00	\$ 150.00	\$ -	0.00%	
						\$ 150.00	\$ 150.00	\$ -	0.00%	
2000-70	Health Insurance					\$ 35,708.00	\$ 18,910.00	\$ 16,798.00	88.83%	
						\$ 35,708.00	\$ 18,910.00	\$ 16,798.00	88.83%	
2000-71	Physicals/Drug Screening		Physicals	4	94.50	\$ 378.00	\$ 360.00	\$ 18.00	5.00%	
			Random Drug/Alcohol Tests	3	68.00	\$ 204.00	\$ 204.00	\$ -	0.00%	
			Annual Fee - FMSCA D & A Clearinghouse			\$ 2.00	\$ 2.00	\$ -	0.00%	
			Annual Fee - Northern Light Healthcare			\$ 25.00	\$ 25.00	\$ -	0.00%	
						\$ 609.00	\$ 591.00	\$ 18.00	3.05%	
2000-75	ICMA/MPRS Retirement					\$ 12,832.00	\$ 8,949.00	\$ 3,883.00	43.39%	
						\$ 12,832.00	\$ 8,949.00	\$ 3,883.00	43.39%	
	Total Maint & Repairs						\$ 6,500.00	\$ 6,500.00	\$ -	0.00%
3500-10	Vehicle Maintenance & Repairs		Roll-off truck / Loader parts, bulk oil, etc.			\$ 4,000.00	\$ 4,000.00	\$ -	0.00%	
						\$ 4,000.00	\$ 4,000.00	\$ -	0.00%	
3500-15	Maintenance & Repairs		Compactor parts			\$ 1,500.00	\$ 1,500.00	\$ -	0.00%	
			Other parts and supplies			\$ 1,000.00	\$ 1,000.00	\$ -	0.00%	
						\$ 2,500.00	\$ 2,500.00	\$ -	0.00%	
	TOTAL						\$ 397,114.00	\$ 344,901.00	\$ 52,213.00	15.14%

**PUBLIC SAFETY TOTALS
EXPENSES**

	2021 Actual	2022 Actual	2023 Budget	2024 Initial	Change from FY 23
PUBLIC SAFETY TOTALS	1,303,041.12	1,604,793.37	1,795,669.00	2,028,593.00	232,924.00 12.97%

PUBLIC SAFETY / FIRE RESCUE

		Expense 140-01				
		2021	2022	2023	2024	2024
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Initial</u>	<u>Committee</u>
1000-03	OFFICE SUPPLIES	20,526.43	20,777.34	21,006.00	21,006.00	
1000-04	BUILDINGS & GROUNDS SUPPLIES	18,073.24	16,873.20	21,330.00	21,330.00	
1000-05	EQUIPMENT SUPPLIES	20,173.00	6,130.89	24,242.00	24,242.00	
1000-07	DUES & SUBSCRIPTIONS	2,337.06	1,437.88	6,750.00	6,750.00	
1400-12	OSHA REQUIRED EQUIPMENT	627.72	573.60	2,000.00	2,000.00	
1400-13	MEDICAL SUPPLIES	20,490.90	26,417.23	22,500.00	22,500.00	
1500-10	ELECTRICITY	11,015.67	17,356.49	37,499.00	37,499.00	
1500-15	PHONE	4,765.81	5,006.09	5,540.00	5,817.00	
1500-30	HEAT	6,705.77	25,735.17	24,090.00	23,100.00	
1500-50	UNLEADED GAS & DIESEL	7,317.06	15,036.05	14,469.00	22,738.00	
1500-60	INTERNET	738.84	984.76	1,020.00	1,320.00	
1500-65	WATER	666.24	479.24	552.00	552.00	
1500-66	SPRINKLER WATER	1,244.16	1,244.16	1,320.00	1,320.00	
1500-82	HHW DISPOSAL	250.00	0.00	1,000.00	1,000.00	
2000-10	FULL TIME WAGES	313,181.59	366,002.27	504,755.00	558,989.00	
2000-20	OVERTIME WAGES	81,521.40	210,446.44	85,719.00	123,568.00	
2000-30	PART TIME & OTHER WAGES	241,095.83	134,227.49	181,267.00	197,965.00	
2000-40	ALLOWANCES	6,065.75	7,647.61	8,872.00	9,540.00	
2000-41	CELL PHONE REIMBURSEMENT	480.00	480.00	480.00	480.00	
2000-50	TRAINING	7,979.28	12,536.53	20,000.00	20,000.00	
2000-67	PROTECTIVE CLOTHING	5,050.83	8,186.43	9,000.00	9,000.00	
2000-69	HEALTH INSURANCE PAYOUT	2,400.00	7,661.15	7,200.00	9,600.00	
2000-70	HEALTH INSURANCE	85,527.00	69,236.08	103,749.00	89,107.00	

2000-71	PHYSICALS/DRUG SCREENING	1,783.00	1,380.00	2,500.00	2,500.00	_____
2000-72	LIFE NO MED	0.00	0.00	0.00	724.00	_____
2000-73	WELLNESS INCENTIVE	0.00	0.00	0.00	8,000.00	_____
2000-75	ICMA/MPERS RETIREMENT	55,792.82	81,323.91	85,704.00	96,457.00	_____
3000-50	PROFESSIONAL SERVICES	24,063.63	19,871.71	43,275.00	49,115.00	_____
3500-10	VEHICLE MAINT. & REPAIRS	13,432.08	21,780.26	13,000.00	13,000.00	_____
FIRE RESCUE TOTALS		953,305.11	1,078,831.98	1,248,839.00	1,379,219.00	10.44%

PUBLIC SAFETY / LAW ENFORCEMENT

Expense 140-02

	2021	2022	2023	2024	2024	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Initial</u>	<u>Committee</u>	
1500-15	PHONE	529.87	539.88	600.00	600.00	_____
1500-50	UNLEADED GAS & DIESEL	7,887.54	23,754.59	23,775.00	23,775.00	_____
3000-50	PROFESSIONAL SERVICES	268,226.29	427,280.68	438,357.00	523,810.00	_____
3500-15	MAINTENANCE & REPAIRS	315.00	0.00	390.00	390.00	_____
LAW ENFORCEMENT TOTALS		276,958.70	451,575.15	463,122.00	548,575.00	18.45%

PUBLIC SAFETY / DISPATCHING

Expense 140-03

	2021	2022	2023	2024	2024	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Initial</u>	<u>Committee</u>	
3000-50	PROFESSIONAL SERVICES	45,220.71	46,369.42	46,014.00	60,605.00	_____
LAW ENFORCEMENT TOTALS		45,220.71	46,369.42	46,014.00	60,605.00	31.71%

PUBLIC SAFETY / ANIMAL CONTROL

Expense 140-04

	2021	2022	2023	2024	2024	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Initial</u>	<u>Committee</u>	
2000-37	STIPEND	3,900.00	3,900.00	3,900.00	3,900.00	_____
3000-50	PROFESSIONAL SERVICES	6,370.94	6,428.40	8,100.00	10,600.00	_____
ANIMAL CONTROL TOTALS		10,270.94	10,328.40	12,000.00	14,500.00	20.83%

PUBLIC SAFETY / STREET LIGHT & BEACON

Expense 140-05

	2021	2022	2023	2024	2024
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Initial</u>	<u>Committee</u>
1500-10 ELECTRICITY	12,285.62	12,688.38	19,694.00	19,694.00	
STREET LIGHT & BEACON TOTALS	12,285.62	12,688.38	19,694.00	19,694.00	0.00%

PUBLIC SAFETY / EMERGENCY MANAGEMENT

Expense 140-07

	2021	2022	2023	2024	2024
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Initial</u>	<u>Committee</u>
2000-37 STIPEND	5,000.04	5,000.04	6,000.00	6,000.00	
STREET LIGHT & BEACON TOTALS	5,000.04	5,000.04	6,000.00	6,000.00	0.00%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
140-01	PUBLIC SAFETY/FIRE RESCUE								
	Total General Government					\$ 73,328.00	\$ 73,328.00	\$ -	0.00%
1000-03	Office Supplies	Fully Involved			\$ 1,380.00	\$ 1,380.00	\$ -	0.00%	
		Ion Networking			\$ 13,976.00	\$ 13,976.00	\$ -	0.00%	
		Lewiston-Auburn 9-1-1			\$ 420.00	\$ 420.00	\$ -	0.00%	
		Omnigo Software			\$ 730.00	\$ 730.00	\$ -	0.00%	
		Copier Contract - Kyocera			\$ 435.00	\$ 435.00	\$ -	0.00%	
		W.B. Mason, Lynne Card Co., Kyocera			\$ 4,065.00	\$ 4,065.00	\$ -	0.00%	
					\$ 21,006.00	\$ 21,006.00	\$ -	0.00%	
1000-04	Building & Grounds	Airvac Maintenance			\$ 3,100.00	\$ 3,100.00	\$ -	0.00%	
		Security Systems Monitoring & Maintenance			\$ 1,110.00	\$ 1,110.00	\$ -	0.00%	
		Pest Control Services			\$ 1,000.00	\$ 1,000.00	\$ -	0.00%	
		HVAC Service			\$ 1,175.00	\$ 1,175.00	\$ -	0.00%	
		Fire Extinguisher Inspections			\$ 425.00	\$ 425.00	\$ -	0.00%	
		Elevator Maintenance & Repair			\$ 2,375.00	\$ 2,375.00	\$ -	0.00%	
		Garage Door Maintenance & Repair			\$ 2,100.00	\$ 2,100.00	\$ -	0.00%	
		Fire Alarm/Smoke Detector/Sprinkler Monitoring			\$ 2,100.00	\$ 2,100.00	\$ -	0.00%	
		Cleaning Supplies			\$ 2,375.00	\$ 2,375.00	\$ -	0.00%	
		Miscellaneous Maintenance & Supplies			\$ 5,570.00	\$ 5,570.00	\$ -	0.00%	
					\$ 21,330.00	\$ 21,330.00	\$ -	0.00%	
1000-05	Equipment & Supplies	Radio Maintenance & Repair			\$ 6,260.00	\$ 6,260.00	\$ -	0.00%	
		Fire Extinguisher Maintenance			\$ 450.00	\$ 450.00	\$ -	0.00%	
		Annual Ladder Testing			\$ 420.00	\$ 420.00	\$ -	0.00%	
		Power Cots service agreement			\$ 2,636.00	\$ 2,636.00	\$ -	0.00%	
		Power Lifts service agreement			\$ 2,800.00	\$ 2,800.00	\$ -	0.00%	
		Lifepak 15 service agreement			\$ 2,390.00	\$ 2,390.00	\$ -	0.00%	
		Lucas Device service agreement			\$ 1,692.00	\$ 1,692.00	\$ -	0.00%	
		Annual Hoist Inspection			\$ 360.00	\$ 360.00	\$ -	0.00%	
		Other Firefighting Equipment/Supplies			\$ 7,234.00	\$ 7,234.00	\$ -	0.00%	
					\$ 24,242.00	\$ 24,242.00	\$ -	0.00%	
1000-07	Dues & Subscriptions	1st Responder Newspaper	2	\$ 90.00	\$ 180.00	\$ 180.00	\$ -	0.00%	
		Androscoggin County			\$ 53.00	\$ 53.00	\$ -	0.00%	
		CLIA Laboratory Program			\$ 433.00	\$ 433.00	\$ -	0.00%	
		Emergency Services Marketing Corp.			\$ 695.00	\$ 695.00	\$ -	0.00%	
		Fire Engineering			\$ 39.00	\$ 39.00	\$ -	0.00%	
		Website - annual maintenance			\$ 425.00	\$ 425.00	\$ -	0.00%	
		Image Trend, Inc.			\$ 210.00	\$ 210.00	\$ -	0.00%	
		ME Fire Chief's Association			\$ 100.00	\$ 100.00	\$ -	0.00%	
		NFPA			\$ 185.00	\$ 185.00	\$ -	0.00%	
		NFPA Certification Department			\$ 2,050.00	\$ 2,050.00	\$ -	0.00%	
		PS Tracks maintenance agreement			\$ 1,250.00	\$ 1,250.00	\$ -	0.00%	
		EMS Service Fee Renewal			\$ 235.00	\$ 235.00	\$ -	0.00%	
		Tri-County EMS, Inc.			\$ 470.00	\$ 470.00	\$ -	0.00%	
		Tritech Software Systems			\$ 210.00	\$ 210.00	\$ -	0.00%	
		When to Work, Inc.			\$ 215.00	\$ 215.00	\$ -	0.00%	
					\$ 6,750.00	\$ 6,750.00	\$ -	0.00%	
	Total Misc Expenses					\$ 24,500.00	\$ 24,500.00	\$ -	0.00%

1400-12	OSHA Required Equipment	Various Equipment			\$ 2,000.00		\$ 2,000.00	\$ -	0.00%
					\$ 2,000.00		\$ 2,000.00	\$ -	0.00%
1400-13	Medical Supplies	Medical Supplies & Equipment			\$ 21,400.00		\$ 21,400.00	\$ -	0.00%
		Oxygen			\$ 1,100.00		\$ 1,100.00	\$ -	0.00%
					\$ 22,500.00		\$ 22,500.00	\$ -	0.00%
	Total Utilities					\$ 93,346.00	\$ 85,490.00	\$ 7,856.00	9.19%
1500-10	Electricity	Beacon - North Raymond Road			\$ 305.00		\$ 305.00	\$ -	0.00%
		33 Poland Corner Road			\$ 37,194.00		\$ 37,194.00	\$ -	0.00%
					\$ 37,499.00		\$ 37,499.00	\$ -	0.00%
1500-15	Phone	(3) phone lines			\$ 2,635.50		\$ 2,510.00	\$ 125.50	5.00%
		Air Cards & Hot Spots			\$ 3,181.50		\$ 3,030.00	\$ 151.50	5.00%
					\$ 5,817.00		\$ 5,540.00	\$ 277.00	5.00%
1500-30	Heat	Propane (Gallons per year)	6,600	\$ 3.50	\$ 23,100.00		\$ 24,090.00	\$ (990.00)	-4.11%
					\$ 23,100.00		\$ 24,090.00	\$ (990.00)	-4.11%
1500-50	Unleaded Gas & Diesel	Gasoline	1,050	\$ 3.00	\$ 3,150.00		\$ 3,150.00	\$ -	0.00%
		Diesel	3,675	\$ 5.33	\$ 19,588.00		\$ 11,319.00	\$ 8,269.00	73.05%
					\$ 22,738.00		\$ 14,469.00	\$ 8,269.00	57.15%
1500-60	Internet	Spectrum	12	\$ 110.00	\$ 1,320.00		\$ 1,020.00	\$ 300.00	29.41%
					\$ 1,320.00		\$ 1,020.00	\$ 300.00	29.41%
1500-65	Water	Other (Consumption = 114 cubic ft. per yr.)	114	\$ 4.84	\$ 552.00		\$ 552.00	\$ -	0.00%
					\$ 552.00		\$ 552.00	\$ -	0.00%
1500-66	Sprinkler Water	Sprinkler System			\$ 1,320.00		\$ 1,320.00	\$ -	0.00%
					\$ 1,320.00		\$ 1,320.00	\$ -	0.00%
1500-82	Hasardous House Waste Disposal	Bio-hazardous			\$ 1,000.00		\$ 1,000.00	\$ -	0.00%
					\$ 1,000.00		\$ 1,000.00	\$ -	0.00%
	Total Financial Services					\$ 1,125,930.00	\$ 1,009,246.00	\$ 116,684.00	11.56%
2000-10	Full Time Wages	Fire Fighter / Paramedic VACANT	42	\$ 25.36	\$ 55,386.00		\$ 60,307.00	\$ (4,921.00)	-8.16%
		Fire Fighter / AEMT 6-24-2008	42	\$ 26.94	\$ 58,837.00		\$ 53,750.00	\$ 5,087.00	9.46%
		Fire Fighter / Paramedic 7-1-2021	42	\$ 25.79	\$ 56,325.00		\$ 48,766.00	\$ 7,559.00	15.50%
		Fire Fighter / EMT 7-1-2021	42	\$ 22.40	\$ 48,922.00		\$ 40,066.00	\$ 8,856.00	22.10%
		Fire Fighter / AEMT 10-10-2021	42	\$ 25.29	\$ 55,233.00		\$ 44,760.00	\$ 10,473.00	23.40%
		Fire Fighter / Paramedic	42	\$ 25.29	\$ 55,233.00		\$ 48,204.00	\$ 7,029.00	14.58%
		Fire Fighter / Paramedic	42	\$ 22.40	\$ 48,922.00		\$ 48,204.00	\$ 718.00	1.49%
		Fire Fighter / Paramedic - VACANT	42	\$ 25.36	\$ 55,386.00		\$ 48,204.00	\$ 7,182.00	14.90%
		Administrative Assistant 5/2022	35	\$ 21.97	\$ 39,985.00		\$ 39,694.00	\$ 291.00	0.73%
		Fire Rescue Chief 5-1-2001	40	\$ 40.75	\$ 84,760.00		\$ 72,800.00	\$ 11,960.00	16.43%
					\$ 558,989.00		\$ 504,755.00	\$ 54,234.00	10.74%
2000-20	Overtime Wages	Fire Fighter / Paramedic VACANT	476	\$ 25.36	\$ 18,107.00		\$ 17,286.00	\$ 821.00	4.75%
		Fire Fighter / AEMT 6-24-2008	476	\$ 26.94	\$ 19,235.00		\$ 15,115.00	\$ 4,120.00	27.26%
		Fire Fighter / Paramedic 7-1-2021	419	\$ 25.79	\$ 16,209.00		\$ 12,960.00	\$ 3,249.00	25.07%
		Fire Fighter / EMT 7-1-2021	533	\$ 22.40	\$ 17,909.00		\$ 13,112.00	\$ 4,797.00	36.58%

	Fire Fighter / AEMT 10-10-2021	476	\$ 25.29	\$ 18,057.00		\$ 12,809.00	\$ 5,248.00	40.97%	
	Fire Fighter / Paramedic	476	\$ 25.29	\$ 18,057.00		\$ 14,437.00	\$ 3,620.00	25.07%	
	Fire Fighter / Paramedic	476	\$ 22.40	\$ 15,994.00		\$ 14,437.00	\$ 1,557.00	10.78%	
		3,332	\$ -	\$ 123,568.00		\$ 85,719.00	\$ 37,849.00	44.15%	
2000-30	Other Wages								
	Regular Wages - per diem Employees			\$ 171,399.00		\$ 154,701.00	\$ 16,698.00	10.79%	
	Earned Paid Leave			\$ 7,243.00		\$ 7,243.00	\$ -	0.00%	
	OT Wages - per diem Employees			\$ 19,323.00		\$ 19,323.00	\$ -	0.00%	
				\$ 197,965.00		\$ 181,267.00	\$ 16,698.00	9.21%	
2000-40	Allowances								
	Travel & Tolls	900	\$ 0.655	\$ 590.00		\$ 522.00	\$ 68.00	13.03%	
	9 FT EEs X \$600.00 Clothing Allowance	9	\$ 600.00	\$ 5,400.00		\$ 4,800.00	\$ 600.00	12.50%	
	Live-in EE Clothing Allowance	1	\$ 300.00	\$ 300.00		\$ 300.00	\$ -	0.00%	
	Per Diem EEs - Clothing Allowance	22	\$ 147.73	\$ 3,250.00		\$ 3,250.00	\$ -	0.00%	
				\$ 9,540.00		\$ 8,872.00	\$ 668.00	7.53%	
2000-41	Cell Phone Reimbursement								
	Chief - Cell Phone Allowance	12	\$ 40.00	\$ 480.00		\$ 480.00	\$ -	0.00%	
				\$ 480.00		\$ 480.00	\$ -	0.00%	
2000-50	Training								
	Fire Fighter & EMS Training			\$ 20,000.00		\$ 20,000.00	\$ -	0.00%	
				\$ 20,000.00		\$ 20,000.00	\$ -	0.00%	
2000-67	Protective Clothing								
	Boots, Gloves & Other Equipment			\$ 9,000.00		\$ 9,000.00	\$ -	0.00%	
				\$ 9,000.00		\$ 9,000.00	\$ -	0.00%	
2000-69	Health Insurance Payout	4	\$ 2,400.00	\$ 9,600.00		\$ 7,200.00	\$ 2,400.00	33.33%	
				\$ 9,600.00		\$ 7,200.00	\$ 2,400.00	33.33%	
2000-70	Health Insurance								
				\$ 89,107.00		\$ 103,749.00	\$ (14,642.00)	-14.11%	
				\$ 89,107.00		\$ 103,749.00	\$ (14,642.00)	-14.11%	
2000-71	Physicals/Drug Screening								
				\$ 2,500.00		\$ 2,500.00	\$ -	0.00%	
				\$ 2,500.00		\$ 2,500.00	\$ -	0.00%	
2000-72	Life no med								
				\$ 724.00		\$ -	\$ 724.00	0.00%	
				\$ 724.00		\$ -	\$ 724.00	0.00%	
2000-73	Wellness Incentive								
				\$ 8,000.00		\$ -	\$ 8,000.00	0.00%	
				\$ 8,000.00		\$ -	\$ 8,000.00	0.00%	
2000-75	ICMA/MPRS Retirement								
				\$ 96,457.00		\$ 85,704.00	\$ 10,753.00	12.55%	
				\$ 96,457.00		\$ 85,704.00	\$ 10,753.00	12.55%	
	Total Professional Services					\$ 49,115.00	\$ 43,275.00	\$ 5,840.00	13.50%
3000-50	Professional Services								
	Ambulance Billing Service			\$ 27,040.00		\$ 21,200.00	\$ 5,840.00	27.55%	
	Paramedic Intercept Charges	3	\$ 100.00	\$ 300.00		\$ 300.00	\$ -	0.00%	
	Collection Agency Fees			\$ 1,775.00		\$ 1,775.00	\$ -	0.00%	
	Provision for Ambulance Losses			\$ 20,000.00		\$ 20,000.00	\$ -	0.00%	
				\$ 49,115.00		\$ 43,275.00	\$ 5,840.00	13.50%	
	Total Vehicle Maintenance & Repairs					\$ 13,000.00	\$ 13,000.00	\$ -	0.00%
	Vehicle Maintenance & Repairs								
	K-9 Inspection - Ambulances			\$ 247.00		\$ 247.00	\$ -	0.00%	
	Ambulance Parts			\$ 3,325.00		\$ 3,325.00	\$ -	0.00%	

Truck Parts	\$ 3,750.00	\$ 3,750.00	\$ -	0.00%
Bulk Oil	\$ 900.00	\$ 900.00	\$ -	0.00%
Miscellaneous Parts & Supplies	\$ 4,778.00	\$ 4,778.00	\$ -	0.00%
	\$ 13,000.00	\$ 13,000.00	\$ -	0.00%

Total

\$ 1,379,219.00 **\$ 1,248,839.00** **\$ 130,380.00** **10.44%**

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
140-02	Public Safety - Law Enforcement								
	Total Phone					\$ 600.00	\$ 600.00	\$ -	0.00%
1500-15	Phone	Consolidated Communications	12	\$ 50.00	\$ 600.00				
					\$ 600.00	\$ 600.00	\$ -	0.00%	
	Total Unleaded Gas & Diesel					\$ 23,775.00	\$ 23,775.00	\$ -	0.00%
1500-50	Unleaded Gas & Diesel	Gasoline	7,925	\$ 3.00	\$ 23,775.00		\$ 23,775.00	\$ -	0.00%
					\$ 23,775.00	\$ 23,775.00	\$ -	0.00%	
	Total Professional Services					\$ 523,810.00	\$ 438,357.10	\$ 85,452.90	19.49%
3000-50	Professional Services	Androscoggin County Sheriff's Department			\$ 523,810.00		\$ 438,357.10	\$ 85,452.90	19.49%
					\$ 523,810.00	\$ 438,357.10	\$ 85,452.90	\$ 85,452.90	19.49%
	Total Maintenance & Repairs					\$ 390.00	\$ 390.00	\$ -	0.00%
3500-15	Maintenance & Repairs	Miscellaneous - office supplies, etc.			\$ 390.00		\$ 390.00	\$ -	0.00%
					\$ 390.00	\$ 390.00	\$ -	0.00%	
	TOTAL					\$ 548,575.00	\$ 463,122.10	\$ 85,452.90	18.45%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
140-03	Public Safety - Dispatching								
	Total Professional Services					\$ 60,605.00	\$ 46,014.00	\$ 14,591.00	31.71%
3000-50	Professional Services	Dispatching - Poland - \$49,892			\$ 60,605.00		\$ 46,014.00	\$ 14,591.00	31.71%
		Dispatching - Mechanic Falls- \$8,186			\$ 60,605.00		\$ 46,014.00	\$ 14,591.00	31.71%
		IMC Costs for LA 911 - \$2,527							
	TOTAL					\$ 60,605.00	\$ 46,014.00	\$ 14,591.00	31.71%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
140-04	Public Safety - Animal Control								
	Total Financial Services					\$ 3,900.00	\$ 3,900.00	\$ -	0.00%
2000-37		Wages - Animal Control Officer	52	\$ 75.00	\$ 3,900.00		\$ 3,900.00	\$ -	0.00%
					\$ 3,900.00		\$ 3,900.00	\$ -	0.00%
	Total Professional Services					\$ 10,600.00	\$ 8,100.00	\$ 2,500.00	30.86%
3000-50	Professional Services	Veterinary Services & Other Costs			\$ 2,000.00		\$ 1,600.00	\$ 400.00	25.00%
		Responsible Pet Care - Shelter Services			\$ 8,600.00		\$ 6,500.00	\$ 2,100.00	32.31%
					\$ 10,600.00		\$ 8,100.00	\$ 2,500.00	30.86%
	TOTAL					\$ 14,500.00	\$ 12,000.00	\$ 2,500.00	20.83%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
140-05	Public Safety / Street Lights / Beacons								
	Total Utilities					\$ 19,694.00	\$ 19,694.00	\$ -	0.00%
1500-10	Electricity				\$ 19,694.00		\$ 19,694.00	\$ -	0.00%
					\$ 19,694.00		\$ 19,694.00	\$ -	0.00%
	TOTAL					\$ 19,694.00	\$ 19,694.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
140-07	Public Safety / Emergency Management								
	Total Financial Services					\$ 6,000.00	\$ 6,000.00	\$ -	0.00%
2000-37	Stipend				\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	0.00%
	TOTAL					\$ 6,000.00	\$ 6,000.00	\$ -	0.00%

TIF REVENUE

	2023 Actual	2024 Initial	Change from FY 23
TIF 1 TOTALS	1,304,560.00	1,032,124.00	(272,436.00) -20.88%
TIF 1			
Revenue 150-01			
	2023 <u>Actual</u>	2024 <u>Initial</u>	2024 <u>Committee</u>
1000-95 TRANSFER FROM GENERAL FUND	588,126.00	471,367.00	<hr/>
TIF 2			
Revenue 150-02			
	2023 <u>Actual</u>	2024 <u>Initial</u>	2024 <u>Committee</u>
1000-95 TRANSFER FROM GENERAL FUND	611,222.00	484,855.00	<hr/> <hr/>
DTV TIF			
Revenue 150-05			
	2023 <u>Actual</u>	2024 <u>Initial</u>	2024 <u>Committee</u>
1000-95 TRANSFER FROM GENERAL FUND	105,212.00	75,902.00	<hr/>

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
<u>150-01</u>	<u>Financial Services / GF Transfer to TIF1</u>								
	Total General Government					\$ 471,367.00	\$ 588,126.00	\$ (116,759.00)	-19.85%
1000-95	Transfer from General Fund				\$ 471,367.00		\$ 588,126.00	\$ (116,759.00)	-19.85%
					\$ 471,367.00		\$ 588,126.00	\$ (116,759.00)	-19.85%
	TOTAL					\$ 471,367.00	\$ 588,126.00	\$ (116,759.00)	-19.85%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
<u>150-02</u>	<u>Financial Services / GF Transfer to TIF2</u>								
	Total General Government					\$ 484,855.00	\$ 611,222.00	\$ (126,367.00)	-20.67%
1000-95	Transfer from General Fund				\$ 484,855.00		\$ 611,222.00	\$ (126,367.00)	-20.67%
					\$ 484,855.00		\$ 611,222.00	\$ (126,367.00)	-20.67%
	TOTAL					\$ 484,855.00	\$ 611,222.00	\$ (126,367.00)	-20.67%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
<u>150-05</u>	<u>Financial Services / GF Transfer to DTV</u>								
	Total General Government					\$ 75,902.00	\$ 105,212.00	\$ (29,310.00)	-27.86%
1000-95	Transfer from General Fund				\$ 75,902.00		\$ 105,212.00	\$ (29,310.00)	-27.86%
					\$ 75,902.00		\$ 105,212.00	\$ (29,310.00)	-27.86%
	TOTAL					\$ 75,902.00	\$ 105,212.00	\$ (29,310.00)	-27.86%

FINANCIAL OUTLAY / CAPITAL IMPROVEMENT
Expense 150-08

	2024 Proposed	2023 Budget	2022 Budget	2021 Budget	2020 Budget	2019 Budget	2018 Budget	2017 Budget	2016 Budget	2015 Budget
9100 MUNICIPAL FACILITIES RESERVE	5,000.00	5,000.00	5,000.00	5,000.00	-	-	-	28,000.00	26,000.00	47,700.00
9110 TECHNOLOGY RESERVE	16,000.00	16,000.00	16,000.00	-	16,000.00	10,000.00	12,000.00	8,000.00	20,000.00	16,600.00
9120 PAVING TOWN ROADS RESERVE	610,713.00	484,075.00	484,075.00	243,825.00	442,000.00	430,000.00	430,000.00	430,000.00	262,000.00	253,950.00
9130 PW VEHICLE RESERVE	150,000.00	150,000.00	150,000.00	-	150,000.00	130,000.00	180,000.00	195,000.00	213,580.00	207,690.00
9140 FIRE RESCUE VEHICLE RESERVE	240,000.00	240,000.00	140,000.00	-	140,000.00	140,000.00	140,000.00	145,000.00	292,830.00	326,000.00
9150 SW EQUIPMENT RESERVE	-	-	26,506.00	-	2,000.00	9,500.00	9,500.00	6,000.00	4,000.00	7,500.00
9160 CONTINGENCY	20,000.00	20,000.00	-	-	-	-	310.00	1,000.00	1,000.00	681.00
9170 REVALUATION RESERVE	15,000.00	15,000.00	15,000.00	-	-	15,000.00	-	25,000.00	25,000.00	-
9190 CODE ENFORCEMENT	26,000.00	-	-	-	10,000.00	9,500.00	12,500.00	5,000.00	2,500.00	2,500.00
9200 CONSERVATION	1,000.00	1,000.00	1,000.00	-	1,000.00	1,000.00	1,000.00	7,500.00	-	-
TOTAL	1,083,713.00	931,075.00	837,581.00	248,825.00	761,000.00	745,000.00	785,310.00	850,500.00	846,910.00	862,621.00
	16.39%	11.16%	236.61%	-67.30%	2.15%	-5.13%	-7.66%	0.42%	-1.82%	

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
150-08	Financial Services / GF Transfer to CIP								
	Total Municipal Facilities CIP					\$ 5,000.00	\$ 5,000.00	\$ -	0.00%
9100-01	Facilities Maint & Repair				\$ 5,000.00	\$ 5,000.00	\$ -	0.00%	
					\$ 5,000.00	\$ 5,000.00	\$ -	0.00%	
	Total Technology CIP					\$ 16,000.00	\$ 16,000.00	\$ -	0.00%
9110-01	Technology				\$ 15,000.00	\$ 15,000.00	\$ -	0.00%	
					\$ 15,000.00	\$ 15,000.00	\$ -	0.00%	
9110-02	Cable Access Equipment				\$ 1,000.00	\$ 1,000.00	\$ -	0.00%	
					\$ 1,000.00	\$ 1,000.00	\$ -	0.00%	
	Total Road CIP					\$ 610,713.00	\$ 484,075.00	\$ 126,638.00	26.16%
9120-01	Crack Sealing				\$ 7,825.00	\$ 7,825.00	\$ -	0.00%	
					\$ 7,825.00	\$ 7,825.00	\$ -	0.00%	
9120-02	Traffic Lights				\$ 2,000.00	\$ 2,000.00	\$ -	0.00%	
					\$ 2,000.00	\$ 2,000.00	\$ -	0.00%	
9120-03	Infrastructure - Paving				\$ 600,888.00	\$ 474,250.00	\$ 126,638.00	26.70%	
					\$ 600,888.00	\$ 474,250.00	\$ 126,638.00	26.70%	
	Total Public Works CIP					\$ 150,000.00	\$ 150,000.00	\$ -	0.00%
9130-01	Pick up w/plow				\$ 2,100.00	\$ 2,100.00	\$ -	0.00%	
					\$ 2,100.00	\$ 2,100.00	\$ -	0.00%	
9130-02	Truck International				\$ 10,290.00	\$ 10,290.00	\$ -	0.00%	
					\$ 10,290.00	\$ 10,290.00	\$ -	0.00%	
9130-03	Dump Truck Sterling				\$ 12,585.00	\$ 12,585.00	\$ -	0.00%	
					\$ 12,585.00	\$ 12,585.00	\$ -	0.00%	
9130-04	Dump Truck International				\$ 11,130.00	\$ 11,130.00	\$ -	0.00%	
					\$ 11,130.00	\$ 11,130.00	\$ -	0.00%	
9130-05	Backhoe CAT				\$ 12,375.00	\$ 12,375.00	\$ -	0.00%	
					\$ 12,375.00	\$ 12,375.00	\$ -	0.00%	
9130-06	Loader CAT				\$ 27,345.00	\$ 27,345.00	\$ -	0.00%	
					\$ 27,345.00	\$ 27,345.00	\$ -	0.00%	
9130-07	10W Dump Truck International				\$ 37,980.00	\$ 37,980.00	\$ -	0.00%	
					\$ 37,980.00	\$ 37,980.00	\$ -	0.00%	

9130-08	10W Dump Truck International	\$ 21,045.00		\$ 21,045.00	\$ -	0.00%
		\$ 21,045.00		\$ 21,045.00	\$ -	0.00%
9130-09	One Ton Truck GMC 1.5	\$ 8,910.00		\$ 8,910.00	\$ -	0.00%
		\$ 8,910.00		\$ 8,910.00	\$ -	0.00%
9130-10	One Ton Truck Chevy	\$ 3,960.00		\$ 3,960.00	\$ -	0.00%
		\$ 3,960.00		\$ 3,960.00	\$ -	0.00%
9130-12	Multi Use Mini Tractory	\$ 2,280.00		\$ 2,280.00	\$ -	0.00%
		\$ 2,280.00		\$ 2,280.00	\$ -	0.00%
	Total Fire Rescue CIP		\$ 240,000.00	\$ 240,000.00	\$ -	0.00%
9140-01	Engine #2	\$ 42,432.00		\$ 42,432.00	\$ -	0.00%
		\$ 42,432.00		\$ 42,432.00	\$ -	0.00%
9140-02	Engine #3	\$ 49,368.00		\$ 49,368.00	\$ -	0.00%
		\$ 49,368.00		\$ 49,368.00	\$ -	0.00%
9140-03	Tank 6	\$ 45,807.00		\$ 45,807.00	\$ -	0.00%
		\$ 45,807.00		\$ 45,807.00	\$ -	0.00%
9140-04	Utility #1	\$ 675.00		\$ 675.00	\$ -	0.00%
		\$ 675.00		\$ 675.00	\$ -	0.00%
9140-05	Squad #1	\$ 43,037.00		\$ 43,037.00	\$ -	0.00%
		\$ 43,037.00		\$ 43,037.00	\$ -	0.00%
9140-06	Squad #2	\$ 31,003.00		\$ 31,003.00	\$ -	0.00%
		\$ 31,003.00		\$ 31,003.00	\$ -	0.00%
9140-07	Chief's Vehicle	\$ 3,817.00		\$ 3,817.00	\$ -	0.00%
		\$ 3,817.00		\$ 3,817.00	\$ -	0.00%
9140-08	Scott Air Bottles	\$ 9,822.00		\$ 9,822.00	\$ -	0.00%
		\$ 9,822.00		\$ 9,822.00	\$ -	0.00%
9140-09	Life Pack 12 Monitors	\$ 6,331.00		\$ 6,331.00	\$ -	0.00%
		\$ 6,331.00		\$ 6,331.00	\$ -	0.00%
9140-10	Radio, Thermo Image, Defibs	\$ 233.00		\$ 233.00	\$ -	0.00%
		\$ 233.00		\$ 233.00	\$ -	0.00%
9140-11	Turn Out Gear	\$ 7,242.00		\$ 7,242.00	\$ -	0.00%
		\$ 7,242.00		\$ 7,242.00	\$ -	0.00%
9140-12	Dry Hydrants	\$ 233.00		\$ 233.00	\$ -	0.00%
		\$ 233.00		\$ 233.00	\$ -	0.00%

	Total Contingency CIP		\$ 20,000.00	\$ 20,000.00	\$ -	0.00%
9160-01	Unforeseen/Emergency	\$ 20,000.00		\$ 20,000.00	\$ -	0.00%
		\$ 20,000.00		\$ 20,000.00	\$ -	0.00%
	Total Revaluation CIP		\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
9170-01	Real Estate Revaluation	\$ 15,000.00		\$ 15,000.00	\$ -	0.00%
		\$ 15,000.00		\$ 15,000.00	\$ -	0.00%
	Total Code Enforcement CIP		\$ 26,000.00	\$ 15,000.00	\$ 11,000.00	73.33%
9190-02	Code Enforcement Vehicle	\$ 26,000.00		\$ 15,000.00	\$ 11,000.00	73.33%
		\$ 26,000.00		\$ 15,000.00	\$ 11,000.00	73.33%
	Total Conservation CIP		\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
9200-02	Dam Reserves	\$ 1,000.00		\$ 1,000.00	\$ -	0.00%
		\$ 1,000.00		\$ 1,000.00	\$ -	0.00%
	TOTAL		\$1,083,713.00	\$ 931,075.00	\$ 152,638.00	16.39%

Town of Poland Capital Improvement FYE 24 PUBLIC WORKS RESERVES								Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028
Equipment	Beginning Balance	FY23 APP	YTD EXP	YTD Balance	Replacement Year	Target Amount						
9130-01	2014 Pick-up Truck w/plow	\$ 24,430	\$ 2,100	\$ -	\$ 26,530	2029	\$ 54,114	\$ 4,597	\$ 4,597	\$ 4,597	\$ 4,597	\$ 4,598
9130-02	2020 Dump Truck Int'l	34,741	10,290	-	45,031	2035	302,763	-	23,431	23,431	23,431	23,431
9130-03	2005 Dump Truck Sterling	225,538	12,585	-	238,123	2022	226,383	-	28,245	28,245	28,245	28,245
9130-04	2018 Dump Truck Int'l	34,685	11,130	-	45,815	2033	279,761	-	25,995	25,995	25,995	25,995
9130-05	2007 Backhoe CAT	61,503	12,375	-	73,878	2025	135,868	30,995	30,995	12,850	12,850	12,850
9130-06	2008 Loader CAT	154,635	27,345	-	181,980	2024	209,400	27,420	21,750	21,750	21,750	21,750
9130-07	2008 10W Dump Truck Int'l	166,000	37,980	-	203,980	2024	242,061	10,564	52,659	25,142	25,142	25,142
9130-08	2010 10W Dump Truck Int'l	150,184	21,045	-	171,229	2025	276,609	52,690	52,690	28,730	28,730	28,730
9130-09	2008 - GMC 5500 4x4	155,360	8,910	12,500	151,770	2027	199,047	11,819	11,819	11,819	11,819	20,674
9130-10	2009 One Ton Truck Chev	50,585	3,960	-	54,545	2024	66,460	11,915	6,903	6,903	6,903	6,903
9130-12	Multi use mini tractor *	8,447	2,280	-	10,727	2036	72,275	-	2,118	2,118	2,118	2,118
Totals:		\$ 1,066,108	\$ 150,000	\$ 12,500	\$ 1,203,608			\$ 150,000	\$ 261,202	\$ 191,580	\$ 191,580	\$ 200,436

Notes / Assumptions:

*Multi-use Mini Tractor (skid steer), replacement at 20 yrs. \$40,000. (today's cost) / Plus 3% / Year Compounded = \$72,275.

3% increase per year for inflation over lifespan to replacement date of Trucks/Equipment.

All Vehicles are using a 15 year replacement schedule, except 18 year replacement of backhoe.

** Multi-use Mini Tractor (skid steer) move 1/2 cost from TIF at end of life into CIP line item

Town of Poland Capital Improvement FY 24 FIRE-RESCUE RESERVES							Proposed 2024	Proposed 2025	Proposed 2026	Proposed 2027	Proposed 2028
Vehicles / Equipment	Beginning Balance	FY 23 APP	YTD EXP	YTD Balance	Replace / Remount Year	Target Amount					
ENGINE 2 (2016)	\$ 102,443	\$ 42,432	\$ -	\$ 144,875	2036	\$ 838,765	\$ 45,000	\$ 54,074	\$ 54,074	\$ 54,074	\$ 54,074
ENGINE 3 (2015)	89,417	49,368	-	138,785	2035	779,742	45,000	54,178	54,178	54,178	54,178
TANK 6 (2009)	159,465	45,807	-	205,272	2029	523,757	45,000	53,081	53,081	53,081	53,081
UTILITY 1 (2005)	66,539	675	-	67,214	2023	67,214	-	-	-	-	-
SQUAD 1 (2017) **	57,318	43,037	-	100,355	2031	645,684	31,270	73,437	73,437	73,437	73,437
SQUAD 2 (2018) **	76,914	31,003	-	107,917	2032	665,054	22,400	66,842	66,842	66,842	66,842
CHIEF'S VEHICLE (2022)	6,418	3,817	-	10,235	2032	73,865	5,090	7,318	7,318	7,318	7,318
BOTTLES/ CASCADE SYSTEM COMPRESSOR	36,955	9,822	-	46,777	2028	148,755	17,388	20,396	20,396	20,396	20,396
LIFE PAK 15 MONITORS (2) (2015)	37,078	6,331	-	43,409	2025	82,630	19,610	19,610	11,105	11,105	11,105
COMBINED EQUIPMENT	34,792	233	-	35,025	On-going	-	1,000	1,000	1,000	1,000	1,000
TURN OUT GEAR (2016) *	30,097	7,242	-	37,339	2026	59,065	7,242	7,242	7,242	7,939	7,939
DRY HYDRANTS	7,959	233	-	8,192	On-going	-	1,000	1,000	1,000	1,000	1,000
RESCUE 1 (2030)	\$ -	\$ -	\$ -	\$ -	2055	3,523,000	-	-	-	-	-
Totals:	\$ 705,395	\$ 240,000	\$ -	\$ 945,395			\$ 240,000	\$ 358,178	\$ 349,673	\$ 350,370	\$ 350,370

Notes / Assumptions:

3% increase per year for inflation over lifespan to replacement date of Trucks/Equipment.

Vehicles are on a 20-year replacement schedule; Rescue 1 is on a 25 year replacement schedule

Equipment replacement is based on 10 years.

* Turn out gear must be replaced every 10 years by law.

** Ambulances (Squad 1 & 2) are on a 7 year remount/14 year replacement schedule; 2024 and 2025 are remount years.

Proposed 2029	Proposed 2030	Proposed 2031	Proposed 2032	Proposed 2033	Proposed 2034	Proposed 2035	Proposed 2036	Proposed 2037	Proposed 2038	Proposed 2039	Proposed 2040
\$ 54,074	\$ 54,074	\$ 54,074	\$ 57,074	\$ 54,074	\$ 54,074	\$ 54,074	\$ 54,074	\$ 75,747	\$ 75,747	\$ 75,747	\$ 75,747
54,178	54,178	54,178	54,178	54,178	54,178	54,178	54,178	70,416	70,416	70,416	70,416
53,081	47,298	47,298	47,298	47,298	47,298	47,298	47,298	47,298	47,298	47,298	47,298
-	-	-	-	-	-	-	-	-	-	-	-
73,437	73,437	73,437	69,761	69,761	69,761	69,761	69,761	69,761	69,761	69,761	69,761
66,842	66,842	66,842	66,842	71,854	71,854	71,854	71,854	71,854	71,854	71,854	71,854
7,318	7,318	7,318	7,318	9,928	9,928	9,928	9,928	9,928	9,928	9,928	9,928
19,991	19,991	19,991	19,991	19,991	19,991	19,991	19,991	19,991	19,991	19,991	26,867
11,105	11,105	11,105	11,105	11,105	11,105	11,105	11,105	14,924	14,924	14,924	14,924
1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,939	10,668	10,668	10,668	10,668
1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
-	-	140,920	140,920	140,920	140,920	140,920	140,920	140,920	140,920	140,920	140,920
\$ 349,965	\$ 344,182	\$ 485,102	\$ 484,426	\$ 489,048	\$ 489,048	\$ 489,048	\$ 509,105	\$ 533,507	\$ 533,507	\$ 540,383	\$ 540,383

**LIBRARY TOTALS
EXPENSES**

	2021 Actual	2022 Actual	2023 Budget	2024 Initial	Change from FY 23
LIBRARY TOTALS	169,684.22	196,899.05	244,723.00	265,400.00	20,677.00
					8.45%

REVENUES

	2021 Actual	2022 Actual	2023 Budget	2024 Initial	Change from FY 23
LIBRARY TOTALS	168,755.53	194,193.03	243,473.00	265,400.00	21,927.00
					9.01%

LIBRARY / RICKER LIBRARY

Expense 700-10

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Initial</u>	2024 <u>Committee</u>
1000-03 OFFICE SUPPLIES	6,757.29	8,244.43	7,246.00	7,406.00	_____
1000-07 DUES & SUBSCRIPTIONS	1,866.16	1,866.16	2,095.00	2,095.00	_____
1000-08 BANK FEES	0.00	0.00	35.00	35.00	_____
1000-11 POSTAGE	1,127.20	1,023.03	1,319.00	1,325.00	_____
1000-17 SPECIAL EVENTS	153.40	164.78	250.00	250.00	_____
1300-10 MISC. LIBRARY EXPENSES	367.25	523.52	750.00	750.00	_____
1300-15 BOOKS	11,203.48	10,106.83	12,000.00	12,000.00	_____
1300-20 NEWSPAPERS	440.44	757.41	980.00	980.00	_____
1300-21 MAGAZINES	1,452.14	1,407.84	1,575.00	1,575.00	_____
1300-25 AUDIO BOOKS	3,250.68	2,220.49	3,225.00	3,225.00	_____
1300-26 EBOOKS	650.00	700.00	700.00	700.00	_____
1300-30 CHILDREN'S PROGRAMS	1,326.41	2,139.53	2,000.00	2,000.00	_____
1300-35 TEEN PROGRAMS	897.82	1,497.71	2,000.00	2,000.00	_____
1300-40 ADULT PROGRAMS	1,323.98	1,627.66	2,000.00	2,000.00	_____

1500-10	ELECTRICITY	3,367.78	4,150.00	8,300.00	8,300.00	
1500-15	PHONE	1,592.74	1,600.76	1,764.00	1,852.00	
1500-30	HEAT	3,413.22	9,262.02	8,170.00	9,675.00	
1500-60	INTERNET	174.58	101.50	183.00	183.00	
1500-65	WATER	1,448.18	180.48	252.00	252.00	
1500-66	SPRINKLER WATER	0.00	1,244.16	1,284.00	1,284.00	
2000-10	FULL TIME WAGES	61,904.66	65,302.45	88,665.00	94,781.00	
2000-30	PART TIME & OTHER WAGES	31,065.14	35,105.55	43,671.00	46,268.00	
2000-40	ALLOWANCES	40.48	0.00	200.00	226.00	
2000-41	CELL PHONE REIMBURSEMENT	480.00	480.00	480.00	480.00	
2000-50	TRAINING	0.00	96.76	400.00	414.00	
2000-70	HEALTH INSURANCE	19,394.90	28,509.18	30,665.00	38,602.00	
2000-75	ICMA/MPERS RETIREMENT	2,812.65	5,825.57	9,310.00	9,952.00	
2000-76	SOCIAL SECURITY/FICA	7,828.39	7,681.23	10,124.00	10,790.00	
3500-15	MAINTENANCE & REPAIRS	5,345.25	5,080.00	5,080.00	6,000.00	
LIBRARY TOTALS		169,684.22	196,899.05	244,723.00	265,400.00	8.45%

LIBRARY REVENUE

Revenue 700

	2021	2022	2023	2024	2024	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Initial</u>	<u>Committee</u>	
4500	MISCELLENEOUS REVENUES	116.95	188.00	150.00	150.00	
4515	INV INTEREST AB RICKER	15,604.28	16,704.00	18,438.00	20,076.00	
4516	INV INTEREST JANE RICKER	55,096.76	59,351.60	65,435.00	71,765.00	
4550	TRANSFER IN	94,855.90	114,535.00	156,600.00	170,809.00	
5005	NON RESIDENT REGISTRATION	255.00	300.00	300.00	250.00	
5015	OVERDUES	1,117.74	1,055.51	950.00	700.00	
5020	PHOTOCOPIES	204.90	369.80	325.00	350.00	
5025	BOOK SALES	420.50	457.50	325.00	350.00	
5030	PRINTER	410.50	462.62	350.00	350.00	
5035	FAX	324.00	353.00	300.00	300.00	
5040	INTER LIBRARY LOAN	349.00	416.00	300.00	300.00	
LIBRARY TOTALS		168,755.53	194,193.03	243,473.00	265,400.00	9.01%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$					
700-10	LIBRARY								
	Total General Government					\$ 11,111.00	\$ 10,945.00	\$ 166.00	1.52%
1000-03	Office Supplies	Office supplies and small equipment			\$ 4,500.00		\$ 4,500.00	\$ -	0.00%
		Monthly monitoring - ION Networking	12	\$ 196.35	\$ 2,356.00		\$ 2,196.00	\$ 160.00	7.29%
		Other network services			\$ 550.00		\$ 550.00	\$ -	0.00%
		Total Office Supplies			\$ 7,406.00		\$ 7,246.00	\$ 160.00	2.21%
1000-07	Dues & Subscriptions	Domain name registration (rickerlibrary.org)			\$ 160.00		\$ 160.00	\$ -	0.00%
		Maine Infonet Collaborative			\$ 1,500.00		\$ 1,500.00	\$ -	0.00%
		American Library Association			\$ 300.00		\$ 300.00	\$ -	0.00%
		Maine Library Association			\$ 35.00		\$ 35.00	\$ -	0.00%
		Website registration - Go Daddy			\$ 35.00		\$ 35.00	\$ -	0.00%
		Miscellaneous			\$ 65.00		\$ 65.00	\$ -	0.00%
		Total Dues & Subscriptions			\$ 2,095.00		\$ 2,095.00	\$ -	0.00%
1000-08	Bank Fees				\$ 35.00		\$ 35.00	\$ -	0.00%
					\$ 35.00		\$ 35.00	\$ -	0.00%
1000-11	Postage	Maine State Library Service Fee			\$ 1,200.00		\$ 1,200.00	\$ -	0.00%
		Stamps	2	\$ 62.16	\$ 125.00		\$ 119.00	\$ 6.00	5.04%
					\$ 1,325.00		\$ 1,319.00	\$ 6.00	0.45%
1000-17	Special Events	Library events			\$ 250.00		\$ 250.00	\$ -	0.00%
					\$ 250.00		\$ 250.00	\$ -	0.00%
	Total Library					\$ 25,230.00	\$ 25,230.00	\$ -	0.00%
1300-10	Miscellaneous Expense				\$ 750.00		\$ 750.00	\$ -	0.00%
					\$ 750.00		\$ 750.00	\$ -	0.00%
1300-15	Books	Allagash Tails, LLC			\$ 50.00		\$ 50.00	\$ -	0.00%
		Penworthy Company, LLC			\$ 635.00		\$ 635.00	\$ -	0.00%
		The Penworthy Company			\$ 100.00		\$ 100.00	\$ -	0.00%
		V F Thomas Company			\$ 50.00		\$ 50.00	\$ -	0.00%
		Baker & Taylor Books			\$ 8,000.00		\$ 8,000.00	\$ -	0.00%
		Maine Humanities Council			\$ 25.00		\$ 25.00	\$ -	0.00%
		Gale/Cengage Learning			\$ 1,000.00		\$ 1,000.00	\$ -	0.00%
		Micromarketing, LLC			\$ 1,350.00		\$ 1,350.00	\$ -	0.00%
		Center Point Large Print	12	\$ 48.14	\$ 578.00		\$ 578.00	\$ -	0.00%
		Misc. books			\$ 212.00		\$ 212.00	\$ -	0.00%
					\$ 12,000.00		\$ 12,000.00	\$ -	0.00%
1300-20	Newspapers	Portland Press Herald subscription			\$ 255.00		\$ 255.00	\$ -	0.00%
		Sun Journal subscription			\$ 390.00		\$ 390.00	\$ -	0.00%
		Sun Media Group			\$ 105.00		\$ 105.00	\$ -	0.00%
		Other news media			\$ 230.00		\$ 230.00	\$ -	0.00%
					\$ 980.00		\$ 980.00	\$ -	0.00%
1300-21	Magazines	EBSCO Information Services - annual subscriptions			\$ 1,375.00		\$ 1,375.00	\$ -	0.00%
		Misc. annual subscriptions			\$ 200.00		\$ 200.00	\$ -	0.00%

								\$ 1,575.00		\$ 1,575.00	\$ -	0.00%	
1300-25	Audio Books	Micromarketing, LLC - CD's						\$ 3,225.00		\$ 3,225.00	\$ -	0.00%	
								\$ 3,225.00		\$ 3,225.00	\$ -	0.00%	
1300-26	eBooks	Maine Infonet Collaborative-Annual Download						\$ 700.00		\$ 700.00	\$ -	0.00%	
								\$ 700.00		\$ 700.00	\$ -	0.00%	
1300-30	Children's Programs	Presentations						\$ 1,600.00		\$ 1,600.00	\$ -	0.00%	
		Program supplies						\$ 400.00		\$ 400.00	\$ -	0.00%	
								\$ 2,000.00		\$ 2,000.00	\$ -	0.00%	
1300-35	Teen Programs	Presentations						\$ 400.00		\$ 400.00	\$ -	0.00%	
		Program supplies						\$ 1,600.00		\$ 1,600.00	\$ -	0.00%	
								\$ 2,000.00		\$ 2,000.00	\$ -	0.00%	
1300-40	Adult Programs	Program instructors						\$ 1,100.00		\$ 1,100.00	\$ -	0.00%	
		Program supplies						\$ 900.00		\$ 900.00	\$ -	0.00%	
								\$ 2,000.00		\$ 2,000.00	\$ -	0.00%	
	Total Utilities									\$ 21,546.00	\$ 19,953.00	\$ 1,593.00	7.98%
1500-10	Electricity	Based on static usage & FY '23 incr. in standard offer and delivery rates.						\$ 8,300.00		\$ 8,300.00	\$ -	0.00%	
								\$ 8,300.00		\$ 8,300.00	\$ -	0.00%	
1500-15	Phone	Phones						\$ 1,457.00		\$ 1,388.00	\$ 69.00	4.97%	
		Long distance carrier						\$ 395.00		\$ 376.00	\$ 19.00	5.05%	
								\$ 1,852.00		\$ 1,764.00	\$ 88.00	4.99%	
1500-30	Heat	#2 Fuel Oil (Gallons per year)	2,150	\$ 4.50				\$ 9,675.00		\$ 8,170.00	\$ 1,505.00	18.42%	
								\$ 9,675.00		\$ 8,170.00	\$ 1,505.00	18.42%	
1500-60	Interet	Cable - Spectrum Business						\$ 183.00		\$ 183.00	\$ -	0.00%	
								\$ 183.00		\$ 183.00	\$ -	0.00%	
1500-65	Water	Other (Consumption = 24 cubic ft. per yr.)	12	\$ 21.00				\$ 252.00		\$ 252.00	\$ -	0.00%	
								\$ 252.00		\$ 252.00	\$ -	0.00%	
1500-66	Sprinkler Water		12	\$ 107.00				\$ 1,284.00		\$ 1,284.00	\$ -	0.00%	
								\$ 1,284.00		\$ 1,284.00	\$ -	0.00%	
	Total Financial Services									\$ 201,513.00	\$ 183,515.00	\$ 17,998.00	9.81%
2000-10	Full Time Wages	Library Associate 4 9-8-1997	36	\$ 18.42				\$ 34,482.00		\$ 32,255.00	\$ 2,227.00	6.90%	
		Library Director 8-11-1989	40	\$ 28.99				\$ 60,299.00		\$ 56,410.00	\$ 3,889.00	6.89%	
								\$ 94,781.00		\$ 88,665.00	\$ 6,116.00	6.90%	
2000-30	Part Time & Other Wages	Library Associate 1 7-13-2001	204	\$ 18.42				\$ 3,758.00		\$ 3,515.00	\$ 243.00	6.91%	
		Library Associate 3 10-8-2014	1,026	\$ 17.02				\$ 17,463.00		\$ 16,334.00	\$ 1,129.00	6.91%	
		Library Associate 2 8-17-2021	416	\$ 16.36				\$ 6,806.00		\$ 6,240.00	\$ 566.00	9.07%	
		Library Assistant 5-25-2012	1,021	\$ 17.36				\$ 17,725.00		\$ 16,581.00	\$ 1,144.00	6.90%	
		Earned Paid Leave	<u>30</u>	\$ 17.19				\$ 516.00		\$ 1,001.00	\$ (485.00)	-48.45%	
								\$ 46,268.00		\$ 43,671.00	\$ 2,597.00	5.95%	

2000-40	Allowances	Mileage	345	\$	0.655	\$	226.00	\$	200.00	\$	26.00	13.00%		
						\$	226.00	\$	200.00	\$	26.00	13.00%		
2000-41	Cell Phone Reimbursement	Cell Phone Stipend	12		40.00	\$	480.00	\$	480.00	\$	-	0.00%		
						\$	480.00	\$	480.00	\$	-	0.00%		
2000-50	Training	Training				\$	290.00	\$	290.00	\$	-	0.00%		
		Training - mileage	190	\$	0.655	\$	124.00	\$	110.00	\$	14.00	12.73%		
						\$	414.00	\$	400.00	\$	14.00	3.50%		
2000-70	Health Insurance					\$	38,602.00	\$	30,665.00	\$	7,937.00	25.88%		
						\$	38,602.00	\$	30,665.00	\$	7,937.00	25.88%		
2000-75	ICMA/MPRS Retirement					\$	9,952.00	\$	9,310.00	\$	642.00	6.90%		
						\$	9,952.00	\$	9,310.00	\$	642.00	6.90%		
2000-76	Social Security & FICA					\$	10,790.00	\$	10,124.00	\$	666.00	6.58%		
						\$	10,790.00	\$	10,124.00	\$	666.00	6.58%		
	Total Maintenance & Repairs							\$	6,000.00	\$	5,080.00	\$	920.00	18.11%
3500-15	Maintenance & Repairs	Security system monitoring & maint.				\$	1,003.00	\$	850.00	\$	153.00	18.00%		
		Sprinkler system inspection				\$	413.00	\$	350.00	\$	63.00	18.00%		
		HVAC maintenance				\$	620.00	\$	525.00	\$	95.00	18.10%		
		Lift inspection & maintenance				\$	1,331.00	\$	1,128.00	\$	203.00	18.00%		
		State lift inspection				\$	91.00	\$	77.00	\$	14.00	18.18%		
		Fire extinguisher inspection				\$	325.00	\$	275.00	\$	50.00	18.18%		
		Misc. bldg. maintenance & supplies				\$	2,217.00	\$	1,875.00	\$	342.00	18.24%		
						\$	6,000.00	\$	5,080.00	\$	920.00	18.11%		
	TOTAL							\$	265,400.00	\$	244,723.00	\$	20,677.00	8.45%

LIBRARY REVENUE

		Fiscal Year 2023	Fiscal Year 2024
		Revenues	Revenues
700-4500	Miscellaneous Revenues	\$ 150.00	\$ 150.00
700-4515	AB Ricker Trust Distribution	\$ 18,438.00	\$ 20,076.00
700-4616	Jane Ricker Trust Distribution	\$ 65,435.00	\$ 71,765.00
700-4550	From GF	\$ 156,600.00	\$ 170,809.00
700-5005	Non Resident Registrations	\$ 300.00	\$ 250.00
700-5015	Overdues	\$ 950.00	\$ 700.00
700-5020	Photocopies	\$ 325.00	\$ 350.00
700-5025	Book Sales	\$ 325.00	\$ 350.00
700-5030	Printer	\$ 350.00	\$ 350.00
700-5035	Fax	\$ 300.00	\$ 300.00
700-5040	Inter Library Loan	\$ 300.00	\$ 300.00
		\$ 243,473.00	\$ 265,400.00

TIF 1 TOTALS

	2021 Actual	2022 Actual	2023 Budget	2024 Initial	Change from FY 23
TIF 1 TOTALS	408,980.35	476,731.00	588,126.00	426,277.00	(161,849.00) -27.52%

**TIF 1
Expense 400-01**

	2021 Actual	2022 Actual	2023 Budget	2024 Initial	2024 Committee
1000-02 DEBT SERVICE	324,629.07	367,061.00	478,294.00	313,969.00	_____
1000-05 EQUIPMENT SUPPLIES	13,791.59	28,000.00	25,400.00	25,400.00	_____
1500-75 HYDRANT EXPENSE	36,578.08	39,397.00	39,397.00	39,397.00	_____
2000-10 FULL TIME WAGES	22,107.00	22,686.00	25,448.00	27,924.00	_____
3000-50 PROFESSIONAL SERVICES	-	2,500.00	2,500.00	2,500.00	_____
6000-20 BLEEDERS EXPENSE	<u>11,874.61</u>	<u>17,087.00</u>	<u>17,087.00</u>	<u>17,087.00</u>	_____
TOTAL	408,980.35	476,731.00	588,126.00	426,277.00	-

**TIF 2 TOTALS
EXPENSES**

	2021 Actual	2022 Actual	2023 Budget	2024 Initial	Change from FY 23
TIF 2 TOTALS	593,596.08	444,885.00	611,222.00	608,298.00	(2,924.00) -0.48%

**TIF 2
Expense 400-07**

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Initial</u>	2024 <u>Committee</u>
1000-02 DEBT SERVICE	274,993.41	325,089.00	528,894.00	522,562.00	
2000-10 FULL TIME WAGES	20,264.00	20,796.00	23,328.00	26,736.00	
3000-50 PROFESSIONAL SERVICES	234,000.00	2,500.00	2,500.00	2,500.00	
5640 RECREATIONAL TRAILS	36,572.00	40,000.00	-	-	
6000-60 CEDC	<u>27,766.67</u>	<u>56,500.00</u>	<u>56,500.00</u>	<u>56,500.00</u>	
TOTAL	593,596.08	444,885.00	611,222.00	608,298.00	-

**DTV TIF TOTALS
EXPENSES**

	2021 Actual	2022 Actual	2023 Budget	2024 Initial	Change from FY 23
DTV TOTALS	70,752.09	74,843.00	105,212.00	105,309.00	97.00 0.09%

**DTV TIF
Expense 400-03**

	2021 <u>Actual</u>	2022 <u>Actual</u>	2023 <u>Budget</u>	2024 <u>Initial</u>	2024 <u>Committee</u>
1000-02 DEBT SERVICE	51,590.75	51,462.00	96,471.00	96,056.00	_____
2000-10 FULL TIME WAGES	3,684.00	3,781.00	4,241.00	4,753.00	_____
3000-50 PROFESSIONAL SERVICES	-	2,000.00	2,000.00	2,000.00	_____
3500-10 VEHICLE MAINT. & REPAIRS	-	2,500.00	2,500.00	2,500.00	_____
5630 JTK 50% PAYBACK	<u>15,477.34</u>	<u>15,100.00</u>	-	-	_____
TOTAL	70,752.09	74,843.00	105,212.00	105,309.00	-

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
400-01	TIFS / TIF 1								
	Total General Government					\$ 339,369.28	\$ 503,694.00	\$ (164,324.72)	-32.62%
1000-02	Debt Service	2003 E (Last Payment 11/1/2023)			\$ 313,969.28		\$ 478,294.00	\$ (164,324.72)	-34.36%
		2012 E (Last Payment 11/1/2032)			\$ 313,969.28		\$ 478,294.00	\$ (164,324.72)	-34.36%
		2021 A (Last Payment 11/1/2029)							
1000-05	Equipment Supplies				\$ 25,400.00		\$ 25,400.00	\$ -	0.00%
					\$ 25,400.00		\$ 25,400.00	\$ -	0.00%
	Total Utilities					\$ 39,397.00	\$ 39,397.00	\$ -	0.00%
1500-75	Hydrant Expenses				\$ 39,397.00		\$ 39,397.00	\$ -	0.00%
					\$ 39,397.00		\$ 39,397.00	\$ -	0.00%
	Total Financial Services					\$ 27,924.00	\$ 25,448.00	\$ 2,476.00	9.73%
2000-10	Full Time Wages				\$ 27,924.00		\$ 25,448.00	\$ 2,476.00	9.73%
					\$ 27,924.00		\$ 25,448.00	\$ 2,476.00	9.73%
	Total Professional Services					\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
3000-50	Professional Services				\$ 2,500.00		\$ 2,500.00	\$ -	0.00%
					\$ 2,500.00		\$ 2,500.00	\$ -	0.00%
	Total TIFS					\$ 17,087.00	\$ 17,087.00	\$ -	0.00%
6000-20	Bleeders				\$ 17,087.00		\$ 17,087.00	\$ -	0.00%
					\$ 17,087.00		\$ 17,087.00	\$ -	0.00%
	TOTAL					\$ 426,277.28	\$ 588,126.00	\$ (161,848.72)	-27.52%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
400-03	TIFS / DTV TIF								
	Total General Government					\$ 96,056.49	\$ 96,471.00	\$ (414.51)	-0.43%
1000-02	Debt Service	2021 A (Last Payment 11/1/2029)			\$ 96,056.49		\$ 96,471.00	\$ (414.51)	-0.43%
		2010 F (Last Payment 11/1/2030)			\$ 96,056.49		\$ 96,471.00	\$ (414.51)	-0.43%
		2010 S (Last Payment 10/1/2030)							
	Total Finacial Services					\$ 4,753.00	\$ 4,241.00	\$ 512.00	12.07%
2000-10	Full Time Wages				\$ 4,753.00		\$ 4,241.00	\$ 512.00	12.07%
					\$ 4,753.00		\$ 4,241.00	\$ 512.00	12.07%
	Total Professional Services					\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
3000-50	Professional Services				\$ 2,000.00		\$ 2,000.00	\$ -	0.00%
					\$ 2,000.00		\$ 2,000.00	\$ -	0.00%
	Total Maintenance & Repairs					\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
3500-10	Vehicle Maintenance & Repairs				\$ 2,500.00		\$ 2,500.00	\$ -	0.00%
					\$ 2,500.00		\$ 2,500.00	\$ -	0.00%
	TOTAL					\$ 105,309.49	\$ 105,212.00	\$ 97.49	0.09%

Account Number	Account Name	Details	Rates		Subtotal	FY 24 Budget	FY 23 Budget	Decrease (-) Increase +	Percent Change
			Units	\$ / %					
400-07	TIFS / TIF 2								
	Total General Government					\$ 522,562.24	\$ 528,894.00	\$ (6,331.76)	-1.20%
1000-02	Debt Service	2021 A (Last Payment 11/1/2029) 2010 F (Last Payment 11/1/2030)			\$ 522,562.24 \$ 522,562.24		\$ 528,894.00 \$ 528,894.00	\$ (6,331.76) \$ (6,331.76)	-1.20% -1.20%
	Total Finacial Services					\$ 26,736.00	\$ 23,328.00	\$ 3,408.00	14.61%
2000-10	Full Time Wages				\$ 26,736.00 \$ 26,736.00		\$ 23,328.00 \$ 23,328.00	\$ 3,408.00 \$ 3,408.00	14.61% 14.61%
	Total Professional Services					\$ 2,500.00	\$ 2,500.00	\$ -	0.00%
3000-50	Professional Services				\$ 2,500.00 \$ 2,500.00		\$ 2,500.00 \$ 2,500.00	\$ - \$ -	0.00% 0.00%
	Total TIFS					\$ 56,500.00	\$ 56,500.00	\$ -	0.00%
6000-60	CEDC				\$ 56,500.00 \$ 56,500.00		\$ 56,500.00 \$ 56,500.00	\$ - \$ -	0.00% 0.00%
	TOTAL					\$ 608,298.24	\$ 611,222.00	\$ (2,923.76)	-0.48%

RECREATION DEPARTMENT

		Fiscal Year 2024		
		Revenues	Expenses	
500-4505	Operating	\$ 17,000.00	\$ 16,000.00	E 500-01-1200-02
500-6000	Art Class	\$ 4,200.00	\$ 3,800.00	E 500-01-1200-19
500-6010	Baseball	\$ 18,000.00	\$ 17,000.00	E 500-01-1200-04
500-6020	Basketball	\$ 8,000.00	\$ 6,000.00	E 500-01-1200-05
500-6020	Before/After Care	\$ 125,400.00	\$ 90,000.00	E 500-01-1200-03
500-6080	Football	\$ 14,000.00	\$ 13,500.00	E 500-01-1200-06
500-4531	Campership	\$ 8,000.00	\$ 8,000.00	E 500-01-1200-21
	Camp Connor Donations	\$ 1,000.00	\$ 1,000.00	
500-6030	Cheering	\$ 20,000.00	\$ 16,000.00	E 500-01-1200-13
500-6119	Scholarship	\$ 200.00	\$ 400.00	E 500-01-1200-22
500-6048	Cross Country	\$ 750.00	\$ 600.00	E 500-01-1200-11
500-6050	Odyssey Mind	\$ -	\$ -	E 500-01-1200-25
500-6060	Discount Tickets	\$ 6,000.00	\$ 5,600.00	E 500-01-1200-24
500-6075	Field Hockey	\$ 2,250.00	\$ 1,600.00	E 500-01-1200-10
500-6108	Lego League	\$ -	\$ -	E 500-01-1200-34
500-6115	Pickleball	\$ 400.00	\$ 200.00	E 500-01-1200-08
500-6120	Senior Club	\$ 900.00	\$ 900.00	E 500-01-1200-33
500-6130	Soccer	\$ 12,000.00	\$ 9,500.00	E 500-01-1200-07
500-6140	Summer Recreation	\$ 205,000.00	\$ 190,000.00	E 500-01-1200-27
500-6150	Table/Chair Rentals	\$ 600.00	\$ 600.00	E 500-01-1200-32
500-6170	Trails	\$ 100.00	\$ 100.00	E 500-01-1200-31
500-6180	Tumbling	\$ 1,800.00	\$ 1,800.00	E 500-01-1200-15
500-6195	Winter Rental	\$ 500.00	\$ 500.00	E 500-01-1200-29
500-6205	Christmas in Poland	\$ 15,000.00	\$ 10,000.00	E 500-01-1200-52
500-6253	Community Park	\$ 3,000.00	\$ 3,000.00	E 500-01-1200-53
500-6254	Winter Festival	\$ 5,000.00	\$ 3,500.00	E 500-01-1200-54
		\$ 469,100.00	\$ 399,600.00	

RECREATION PROGRAM BALANCES

ALL
Pending Activity Included

	Bud / Beg Bal	YTD Debits	YTD Credits	YTD Activity	Balance
OPERATING					
E 500-01-1200-02	-9,191.32	11,551.67	-930.98	10,620.69	1,429.37
R 500-4505	0.00	0.00	-9,539.82	-9,539.82	-9,539.82
OPERATING TOTAL	-9,191.32	11,551.67	-10,470.80	1,080.87	-8,110.45
ART CLASS					
E 500-01-1200-19	-190.00	2,010.00	0.00	2,010.00	1,820.00
R 500-6000	0.00	0.00	-3,905.00	-3,905.00	-3,905.00
ART CLASS TOTAL	-190.00	2,010.00	-3,905.00	-1,895.00	-2,085.00
BASEBALL					
E 500-01-1200-04	-2,507.46	1,937.46	0.00	1,937.46	-570.00
R 500-6010	0.00	0.00	-1,101.00	-1,101.00	-1,101.00
BASEBALL TOTAL	-2,507.46	1,937.46	-1,101.00	836.46	-1,671.00
BASKETBALL					
E 500-01-1200-05	-3,536.84	8,282.80	0.00	8,282.80	4,745.96
R 500-6020	0.00	0.00	-10,598.00	-10,598.00	-10,598.00
BASKETBALL TOTAL	-3,536.84	8,282.80	-10,598.00	-2,315.20	-5,852.04
BEFORE/AFTER CARE					
E 500-01-1200-03	-29,027.05	54,577.88	0.00	54,577.88	25,550.83
R 500-6022	0.00	80.28	-68,301.00	-68,220.72	-68,220.72
BEFORE/AFTER CARE TOTAL	-29,027.05	54,658.16	-68,301.00	-13,642.84	-42,669.89
FOOTBALL					
E 500-01-1200-06	-2,998.75	12,824.91	0.00	12,824.91	9,826.16
R 500-6080	0.00	0.00	-12,541.30	-12,541.30	-12,541.30
FOOTBALL TOTAL	-2,998.75	12,824.91	-12,541.30	283.61	-2,715.14
CAMPERSHIP					
E 500-01-1200-21	0.00	0.00	0.00	0.00	0.00
R 500-4531	0.00	0.00	-5,055.00	-5,055.00	-5,055.00
CAMPERSHIP TOTAL	0.00	0.00	-5,055.00	-5,055.00	-5,055.00
CHEERING					
E 500-01-1200-13	-3,688.24	11,628.87	0.00	11,628.87	7,940.63
R 500-6030	0.00	0.00	-13,792.50	-13,792.50	-13,792.50
CHEERING TOTAL	-3,688.24	11,628.87	-13,792.50	-2,163.63	-5,851.87

+ = Debit - = Credit

RECREATION PROGRAM BALANCES

ALL
Pending Activity Included

	Bud / Beg Bal	YTD Debits	YTD Credits	YTD Activity	Balance
SCHOLARSHIP					
E 500-01-1200-22	-843.50	600.00	0.00	600.00	-243.50
R 500-6119	0.00	0.00	-631.00	-631.00	-631.00
SCHOLARSHIP TOTAL	-843.50	600.00	-631.00	-31.00	-874.50
CROSS COUNTRY					
E 500-01-1200-11	-418.53	1,142.07	0.00	1,142.07	723.54
R 500-6048	0.00	3,126.85	-4,076.35	-949.50	-949.50
CROSS COUNTRY TOTAL	-418.53	4,268.92	-4,076.35	192.57	-225.96
ODYSSEY MIND					
E 500-01-1200-25	-553.95	0.00	0.00	0.00	-553.95
R 500-6050	0.00	0.00	0.00	0.00	0.00
ODYSSEY MIND TOTAL	-553.95	0.00	0.00	0.00	-553.95
DISCOUNT TICKETS					
E 500-01-1200-24	-2,889.00	13,099.00	0.00	13,099.00	10,210.00
R 500-6060	0.00	0.00	-10,210.00	-10,210.00	-10,210.00
DISCOUNT TICKETS TOTAL	-2,889.00	13,099.00	-10,210.00	2,889.00	0.00
FIELD HOCKEY					
E 500-01-1200-10	-1,475.53	1,733.08	0.00	1,733.08	257.55
R 500-6075	0.00	0.00	-1,941.00	-1,941.00	-1,941.00
FIELD HOCKEY TOTAL	-1,475.53	1,733.08	-1,941.00	-207.92	-1,683.45
LEGO LEAGUE					
E 500-01-1200-34	-886.97	0.00	0.00	0.00	-886.97
R 500-6108	0.00	0.00	0.00	0.00	0.00
LEGO LEAGUE TOTAL	-886.97	0.00	0.00	0.00	-886.97
PICKLEBALL					
E 500-01-1200-08	-129.90	0.00	0.00	0.00	-129.90
R 500-6115	0.00	0.00	-685.25	-685.25	-685.25
PICKLEBALL TOTAL	-129.90	0.00	-685.25	-685.25	-815.15
SENIOR CLUB					
E 500-01-1200-33	-1,675.39	589.67	0.00	589.67	-1,085.72
R 500-6120	0.00	0.00	-140.00	-140.00	-140.00
SENIOR CLUB TOTAL	-1,675.39	589.67	-140.00	449.67	-1,225.72

+ = Debit - = Credit

RECREATION PROGRAM BALANCES

ALL
Pending Activity Included

	Bud / Beg Bal	YTD Debits	YTD Credits	YTD Activity	Balance
SOCCER					
E 500-01-1200-07	-6,750.34	15,755.15	0.00	15,755.15	9,004.81
R 500-6130	0.00	0.00	-14,464.16	-14,464.16	-14,464.16
SOCCER TOTAL	-6,750.34	15,755.15	-14,464.16	1,290.99	-5,459.35
SUMMER REC					
E 500-01-1200-27	-108,558.83	142,338.95	-528.41	141,810.54	33,251.71
R 500-6140	0.00	0.00	-77,292.00	-77,292.00	-77,292.00
SUMMER REC TOTAL	-108,558.83	142,338.95	-77,820.41	64,518.54	-44,040.29
TABLE/CHAIR RENTALS					
E 500-01-1200-32	-1,412.62	0.00	0.00	0.00	-1,412.62
R 500-6150	0.00	0.00	-347.00	-347.00	-347.00
TABLE/CHAIR RENTALS TOTAL	-1,412.62	0.00	-347.00	-347.00	-1,759.62
TRAILS					
E 500-01-1200-31	-62.93	0.00	0.00	0.00	-62.93
R 500-6170	0.00	0.00	0.00	0.00	0.00
TRAILS TOTAL	-62.93	0.00	0.00	0.00	-62.93
TUMBLING					
E 500-01-1200-15	-713.03	770.00	0.00	770.00	56.97
R 500-6180	0.00	0.00	-975.00	-975.00	-975.00
TUMBLING TOTAL	-713.03	770.00	-975.00	-205.00	-918.03
WINTER RENT					
E 500-01-1200-29	-241.61	284.89	0.00	284.89	43.28
R 500-6195	0.00	0.00	-103.00	-103.00	-103.00
WINTER RENT TOTAL	-241.61	284.89	-103.00	181.89	-59.72
CHRISTMAS IN POLAND					
E 500-01-1200-52	0.00	10,988.91	0.00	10,988.91	10,988.91
R 500-6205	0.00	0.00	-16,800.00	-16,800.00	-16,800.00
CHRISTMAS IN POLAND TOTAL	0.00	10,988.91	-16,800.00	-5,811.09	-5,811.09
COMMUNITY PARK					
E 500-01-1200-53	0.00	0.00	0.00	0.00	0.00
R 500-6253	0.00	0.00	-125.00	-125.00	-125.00
COMMUNITY PARK TOTAL	0.00	0.00	-125.00	-125.00	-125.00

+ = Debit - = Credit

RECREATION PROGRAM BALANCES

ALL

Pending Activity Included

	Bud / Beg Bal	YTD Debits	YTD Credits	YTD Activity	Balance
WINTER FESTIVAL					
E 500-01-1200-54	0.00	3,028.12	0.00	3,028.12	3,028.12
R 500-6254	0.00	0.00	-2,850.00	-2,850.00	-2,850.00
WINTER FESTIVAL TOTAL	0.00	3,028.12	-2,850.00	178.12	178.12
RECREATION DEPARTMENT TOTALS	-177,751.79	296,350.56	-256,932.77	39,417.79	-138,334.00

+ = Debit - = Credit

2023 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	669,044,460	
		(must match MVR Page 1, line 6)	
2. Total taxable valuation of personal property	2	61,248,200	
		(must match MVR Page 1, line10)	
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2)	3	730,292,660	
		(must match MVR Page 1, line 11)	
4. (a) Total exempt value for all homestead exemptions granted	4(a)	33,326,880	
		(must match MVR Page 1, line 14f)	
(b) Homestead exemption reimbursement value	4(b)	24,328,622	
		(Line 4(a) multiplied by 0.73)	
5. (a) Total exempt value of all BETE qualified property	5(a)	83,280,400	
		(must match MVR Page 2, line 15c)	
Enhanced Total of all reimbursable BETE Exempt Valuation	5(b)	49,037,446	
6. Total valuation base (Line 3 plus line 4(b) plus line 5(b))	6	803,658,728	

ASSESSMENTS

7. County tax	7	1,186,227.00	
8. Municipal appropriation	8	6,659,675.00	
9. TIF Financing plan amount	9	1,032,124.00	
		(must match MVR Page 2, line 16c + 16d)	
10. Local education appropriation (local share/contribution) (Adjusted to municipal fiscal year)	10	7,503,538.00	
11. Total assessments (Add lines 7 through 10)	11	16,381,564.00	

ALLOWABLE DEDUCTIONS

12. Anticipated state municipal revenue sharing	12	633,917.56	
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	2,906,329.00	
14. Total deductions (Line 12 plus line 13)	14	3,540,246.56	
15. Net to be raised by local property tax rate (Line 11 minus line 14)	15	12,841,317.44	

16.	12,841,317.44	X	1.05	=	13,483,383.31	Maximum Allowable Tax
	(Amount from line 15)					
17.	12,841,317.44	/	803,658,728	=	0.015979	Minimum Tax Rate
	(Amount from line 15)		(Amount from line 6)			
18.	13,483,383.31	/	803,658,728	=	0.016777	Maximum Tax Rate
	(Amount from line 16)		(Amount from line 6)			
19.	730,292,660	X	0.016000	=	11,684,682.56	Tax for Commitment
	(Amount from line 3)		(Selected Rate)		(Enter on MVR Page 1, line 13)	
20.	12,841,317.44	X	0.05	=	642,065.87	Maximum Overlay
	(Amount from line 15)					
21.	24,328,622	X	0.016000	=	389,257.95	Homestead Reimbursement
	(Amount from line 4b)		(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	49,037,446	X	0.016000	=	784,599.14	BETE Reimbursement
	(Amount from line 5b)		(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	12,858,539.65	-	12,841,317.44	=	17,222.21	Overlay
	(Line 19 plus lines 21 and 22)		(Amount from line 15)		(Enter on line 5, Assessment Warrant)	

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

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

UNDESIGNATED FUND BALANCE

UAFB FY 2022 Audit	\$3,980,898
Amount Authorized at TM	\$ 700,000
UAFB Remaining	\$3,280,898
Proposed FY 24 Budget	\$16,381,564 - <i>DOES NOT INCLUDE ANY INCREASE IN SCHOOL BUDGET</i>
30 Day UAFB	\$1,365,130
Amount over 30 Day	\$1,915,768
Amt Dropped in FYE22	\$595,570

The number of days that the UAFB would last for FY 24 is approximately 74 days with the current proposed budget. Our financial policy dictates that we must have a 30 day amount and the auditors would like to see a 60-90 day UAFB.

TOWN OF POLAND WAGE SCALE - ADOPTED 2022

* Years of service is calculated as the years you have in the *position listed* and based on July 1 of any given year and raises will not be applied until the following July 1 no matter what your anniversary date may be.

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
COLA	5.40%	6.90%					

Group 1 - Library Associates, Transfer Station Associates, Maintenance Associate, Customer Service Clerk		
Start	\$15.00	\$16.04
Begin 2nd Year	\$15.30	\$16.36
Begin 3rd Year	\$15.61	\$16.68
Begin 5th Year	\$15.92	\$17.02
Begin 9th Year	\$16.24	\$17.36
Begin 13th Year	\$16.56	\$17.70
Begin 17th Year	\$16.89	\$18.06
Begin 21st Year	\$17.23	\$18.42

Group 2 - Truck Driver/Operator; Admin. Asst.; Deputy Clerk; Finance Clerk; Recreation Coordinator, add Maintenance Director FY24		
Start	\$19.75	\$21.11
Begin 2nd Year	\$20.15	\$21.54
Begin 3rd Year	\$20.55	\$21.97
Begin 5th Year	\$20.96	\$22.41
Begin 9th Year	\$21.38	\$22.85
Begin 13th Year	\$21.81	\$23.31
Begin 17th Year	\$22.24	\$23.78
Begin 21st Year	\$22.69	\$24.25

Group 3 - Library Director; Solid Waste Director		
Start	\$23.61	\$25.24
Begin 2nd Year	\$24.08	\$25.74
Begin 3rd Year	\$24.56	\$26.26
Begin 5th Year	\$25.06	\$26.78
Begin 9th Year	\$25.56	\$27.32
Begin 13th Year	\$26.07	\$27.87
Begin 17th Year	\$26.59	\$28.42
Begin 21st Year	\$27.12	\$28.99

Group 4 - Mechanic		
Start	\$28.19	\$30.14
Begin 2nd Year	\$28.75	\$30.74
Begin 3rd Year	\$29.33	\$31.35
Begin 5th Year	\$29.92	\$31.98
Begin 9th Year	\$30.51	\$32.62
Begin 13th Year	\$31.12	\$33.27
Begin 17th Year	\$31.75	\$33.94
Begin 21st Year	\$32.38	\$34.62

Group 5 - Public Works Director, Code Enforcement Officer, Parks & Rec. Director; Town Clerk		
Start	\$34.66	\$37.05
Begin 2nd Year	\$35.35	\$37.79
Begin 3rd Year	\$36.06	\$38.55
Begin 5th Year	\$36.78	\$39.32
Begin 9th Year	\$37.52	\$40.11
Begin 13th Year	\$38.27	\$40.91
Begin 17th Year	\$39.03	\$41.73
Begin 21st Year	\$39.81	\$42.56

Group 6 - Finance Director; Deputy Town Manager; Fire Rescue Chief		
Start	\$35.92	\$38.40
Begin 2nd Year	\$36.64	\$39.17
Begin 3rd Year	\$37.37	\$39.95
Begin 5th Year	\$38.12	\$40.75
Begin 9th Year	\$38.88	\$41.56
Begin 13th Year	\$39.66	\$42.40
Begin 17th Year	\$40.45	\$43.24
Begin 21st Year	\$41.26	\$44.11

2023 Paving Plan and estimate

Heath Road

Finish pave 21'x 3510'x1.25 inches 576 tons @ \$80.00	\$46,080.00
Milled joints 40 Sq. yards @ \$15.00	\$600.00
Hand place 20 tons @ \$150.00	\$3,000.00
Road total	\$49,680.00

Everett Road

Finish pave 20'x6375'x1.24" 997 tons @\$80.00	\$79,760.00
Milled joints 80 Sq. yards @ \$15.00	\$1,200.00
Hand place 60 tons @ \$150.00	\$9,000.00
Road total	\$89,960.00

Belanger Road (from Everett to Cedar Mills)

Shim and pave 21'x525'x2" 138 tons @ \$80.00	\$11,040.00
Finish pave 20'x1175'x1.25" 184 tons @ \$80.00	\$14,720.00
Milled joints 40 Sq. yards @ \$15.00	\$600.00
Hand place 20 tons @ \$150.00	\$3,000.00
Road total	\$29,360.00

Hideaway Road

Shim and pave 21'x1000'x1.75" 230 tons @ \$80.00	\$18,400.00
Road total	\$18,400.00

Johnson Hill Road (N.R. Ext. to Potash brook)

Grind 10735 Sq. yards @ \$1.25	\$13,418.75
Grade 21'x4600' 10735 Sq. yards @ \$1.25	\$13,418.75
Gravel 25'x4600'x3" 1065 cubic yards @ \$13.00	\$13,845.00
Base pave 21'x4600x2" 1208 tons @ \$78.00	\$94,224.00

Hand place 60 tons @ \$150.00	\$9,000.00
Curb 100' @ 15.00 per foot	\$1,500.00
Road total	\$145,406.50

Russel Road

20'x1200' Grind 2667 Sq. yds @ 1.25	\$3,333.75
Grade 2667 Sq. yds @ 1.25	\$3,333.75
Gravel 24'x1200x 3" 267 cubic yards @ \$13.00	\$3,471.00
Base pave 20'x1200'x2" 300 tons @ \$78.00	\$23,400.00
Hand place 10 ton @ \$150.00	\$1,500.00
Road total	\$35,038.50

Dunn Road

21'x6600' Grind 15400 Sq. yards @1.25	\$19,250.00
Grade 21'x6600' Grind 15400 Sq. yards @1.25	\$19,250.00
Gravel 25'x6600'x3" 1528 cubic yards @ \$13.00	\$19,864.00
Base pave 21'x6600'x2" 1733 tons @\$78.00	\$135,174.00
Hand place 20 tons @ \$150.00	\$3,000.00
Road total	\$196,538.00

Torrey Road

21'x5442' Grind 12698 Sq. yards @ \$1.25	\$15,872.50
Grade 21'x5442' Grind 12698 Sq. yards @ \$1.25	\$15,872.50
Gravel 25'x5442'x3" 1260 cubic yds @ \$13.00	\$16,380.00
Base pave 21'x5442'x2" 1429 tons @\$78.00	\$11,1462.00
Hand place 20 tons @ \$150.00	\$3,000.00
Road total	\$162,587.00