

Proposed
Municipal Budget
Fiscal Year
~ 2021 ~

TABLE OF CONTENTS

SUMMARY

Town Manager Budget Summary

PART ONE-PROJECTED REVENUES

Administration	1
Planning & Development	2
Police Department	3
State Reimbursements & Total Municipal Revenue Projected	3

PART TWO-PROPOSED EXPENDITURES

Administration	5
Assessing	11
Planning & Development	13
Solid Waste Management	16
Municipal Building	17
Legal Services	19
Insurances	20
Animal Control Services	21
Highway Department	22
Police Department	28
Fire Department & Building	33
Emergency Management Services	39
Hydrants (Fire Prevention)	40
Street Lights	41
Traffic Lights	42
Adult Education	43
Community Services	44
Town Clock	45
Biscay Beach	46
County Tax	47
Contingency	48
Community Betterment Organizations (formerly Prov. Agency)	49
Cemetery	50
Debt Service	52
Capital Reserves	53
General Assistance	54
Overlay	55
Philbrook	56
Total Municipal Expenditures & Total Philbrook Trust Fund	57

PART THREE-CAPITAL RESERVES BREAKOUT & PIE CHARTS

Pages not numbered in part three not available at print time.



Town of Damariscotta

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9 am - 5 pm
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February 28, 2020

Board of Selectmen
Budget Committee
Town of Damariscotta

RE: Transmittal Message for Town Manager Recommended Budget

Selectmen and Budget Committee Members:

Attached for your review is the Town Manager's recommended Town Budget for Fiscal Year 2021 (July 1, 2020 to June 30, 2021). Town Treasurer Cheryl Pinkham and I along with the Town department heads have worked to present a budget that will result in no change in the mil rate for Town Government. In the current year, 30.5 percent of the property tax goes to fund Town services, 60.7 percent is spent on primary and secondary education and 8.8 percent pays for Damariscotta's share of County services. The total property tax mil rate for FY 20 is 16.1.

You will see that the overall recommended budget increase is 1.33 percent over the FY 2020 Budget including the overlay approved at Tax Commitment. Due to increase in revenue from other sources, the revenue that will be needed from property tax is not projected to increase. Another reason for the relatively low recommended increase is the higher amount that was set aside in the overlay during last year's tax commitment.

The only portion of the education budget included in the Town Manager's proposed budget is the amount that is requested for adult education. School District administration, secondary and primary school budgets are submitted to the Town Meeting legislative body separately. The recommended budget does not include the FY 2021 overlay that the Board of Assessors will determine as part of the Tax Commitment in July.

Under the revenue section of the budget, revenue sharing has been budgeted at \$212,800 based on a projection of revenues in the Biennial Budget approved as a State Statute last year. This Statute provides

for State Revenue Sharing to return to 5 percent level over a two-year period, with 3.75 percent in FY 2021 and the full 5 percent in FY2022.

Also, under the revenue section, I am recommending that the Town continue to utilize funds from the undesignated reserves to reduce the amount of a property tax increase for the coming year. The amount carried over from the undesignated fund balance this year is \$150,000. For FY 2021, I am recommending that \$100,000 be carried over from this fund balance. Town staff have yet to receive the FY 2019 financial audit, however, I am estimating that the unallocated fund balance is approximately \$950,000.

The line item descriptions provided in the budget document itself will give the Board and the Committee the detail that makes up our \$2,888,791 recommended budget. This total does not include the County assessment estimated for budgeting purposes at \$500,000. The major changes are increases in various line items for employee and contract employee compensation, the requested increase for ambulance services, increases in expenditures for the first full year of the cost for a management intern, and the addition of a stipend for the individual who provides Cemetery administrative services.

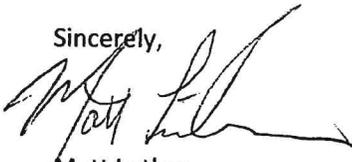
During the coming year, I am recommending that there be a heavy emphasis on capital reserves in addition to the continued pre-funding of future capital equipment expenses. This budget line by itself constitutes most of the requested increase for FY2021. The breakdown of my recommendations for capital reserve allocations will be provided to you as a separate document. This spreadsheet will also include preliminary recommendations for the Town's five-year capital improvement plan.

The Town Charter requires that the Manager provide a report of the Town's current indebtedness in this transmittal message. The current debt stands at \$215,482.55 which is roughly \$106,381.46 lower than it was last year at this time and the lowest that it has been in more than a decade. The current debt is comprised of the two bond issues that were approved at a Special Town Meeting in November, 2016.

Although the property tax increase from current budget and this recommended budget is modest, the service levels that are funded by property tax dollars, fees and grants will continue to provide an aggressive capital improvement program and compensation for a productive and highly committed staff, as well as provide for fixed expenses of which the Town has little control.

I look forward to reviewing the Town staff's budget recommendations with you in the weeks ahead.

Sincerely,



Matt Lutkus

Town Manager

Projected
Revenue
Fiscal Year
~ 2021 ~

REVENUES PROJECTED FOR FISCAL YEAR 2021

		2017	2018	2019	2020	2020	2021	
		Actual	Actual	Actual	Budget	Year to Date	Projections	Comments
Dept: 01	ADMINISTRATION							
	110 ESTIMATED TAX REVENU-PROP/PP	5,789,913.37	5,632,934.36	5,510,136.76	1996991.00	5,483,082.01	\$ 1,696,991.00	
	120 EXCISE AUTO	447,647.47	457,874.52	483,661.44	476000.00	306,252.20	\$ 476,000.00	Increased based on average collected amt in previous years. Currently not on track to collect \$168,000 for rest of FY2020; closer to \$163,000.
	121 EXCISE-BOAT	4,386.40	4,299.90	3,888.00	4400.00	1,494.40	\$ 4,000.00	Trend shows this is a consistent revenue amount.
	129 ALL VITAL FEES	8,488.60	8,226.60	5,807.40	8500.00	5,087.20	\$ 8,000.00	Town's revenue portion is \$13 for first vital certificate (birth, death, marriage) & \$5.60 for additional vital copies. Decreased expected revenue based on prior years trend. Still expecting slightly more than previous years with passports becoming more reliable than drivers license for travel purposes, we should see an increase in revenue from previous year.
	130 CLERK FEES	2,636.83	2,354.84	2,605.74	3000.00	1,260.00	\$ 2,500.00	Notary fees, copies, etc. Items available on website, decrease over the past few years. Reflecting that within this decrease.
	131 CHARGES FOR SERVICES	10,789.30	25,570.91	22,124.56	16800.00	11,158.83	\$ 18,500.00	Time Warner/Tidewater Franchise fees averaged \$1700/mo this past FY, which is an increase over previous years, however with all the online streaming becoming more popular & people are 'ditching the cord' the increase in revenue is minimalized to absorb that.
	132 MISC	28.42	0.00	0.00	0.00	0.00		
	133 REIMBURSEMENTS	439.00	0.00	5,362.43	0.00	2,646.00		Reimbursement for unemployment, insurance premium refunds.
	137 TAX LIEN FEES	5,328.19	6,786.58	5,967.88	6200.00	3,881.35	\$ 6,100.00	Tax Clubs are reducing the amount of liens and allowing residents the ability to pay monthly.
	138 INTEREST ON TAXES AND LIENS	19,508.59	19,898.72	21,175.11	22000.00	13,246.71	\$ 20,000.00	Monthly Tax Clubs payments are keeping the accrued interest on individual tax accounts to a minimum.

REVENUES PROJECTED FOR FISCAL YEAR 2021

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Projections	Comments
139 LIQUOR LICENSE APPLICATION FEE	570.00	145.00	570.00	0.00	195.00	\$ -	No longer need to hold public hearing for liquor licenses unless it's a brand new license. Budgeting zero until potential licensing ordinance is drafted/enacted.
140 INTEREST ON ACCOUNTS	1,861.64	3,069.16	30,145.05	30000.00	37,354.06	\$ 50,000.00	Interest on bank accounts. Interest is at a rate of .25 above Federal Reserve rate, currently earning 1.82% (1/2020) @ DB&T
200 SUPPLEMENTAL TAXES	3,717.80	12,097.18	3,165.46	2000.00	559.09	\$ 1,500.00	
202 DOG LICENSE FEES	682.00	921.00	713.00	600.00	444.00	\$ 600.00	
203 MOTOR VEHICLE AGENT FEES	8,254.00	8,111.00	7,909.00	8200.00	6,205.00	\$ 7,800.00	Agent fee increase for renewal registration from \$3 to \$4; New registrations increase from \$4 to \$5. Lowered expected income due to many residents taking advantage of the online registration renewal process.
204 RV AGENT FEES	392.00	396.00	296.00	350.00	245.00	\$ 350.00	Town's Agent fee for renewal registration is \$1 & new registrations are \$2.
205 SNOWMOBILE REG	250.22	298.18	41.00	250.00	0.00	\$ 250.00	YTD is reflection of snow amounts last year with several new snowmobile registrations.
206 AGENT FEE/HUNTING & FISHING	310.75	237.50	186.75	250.00	108.00	\$ 200.00	Town's revenue for hunting & fishing licenses are \$2 per license.
408 PAYMENT IN LIEU OF TAXES	400.00	400.00	425.00	0.00	0.00		
500 UTILIZATION OF UNDESIGNATED	\$ 100,000.00	\$ 97,500.00		\$ 150,000.00		\$ 150,000.00	
ADMINISTRATION	\$ 6,405,604.58	\$ 6,281,121.45	\$ 6,104,180.58	\$ 2,725,541.00	\$ 5,873,218.85	\$ 2,442,791.00	
Dept: 03 PLANNING & DEVELOPMENT							
131 PLANNING & DEVELOPMENT FEES	2,250.00	4,496.33	656.50	3300.00	448.70	1000	Application fees for Planning Board hearings.
132 BUILDING PERMITS	27,480.15	16,900.65	15,184.15	37500.00	11,789.00	35000	Fees for building permit's have increased, as well as potential developments coming into Town.
133 TOWN PLUMBING PERMIT 75%	4,222.50	8,137.50	5,681.25	3500.00	2,376.25	5000	Plumbing permit fees for new construction, &/or remodeling homes & businesses.
420 MARIJUANA APPLICATION & PERMIT FEES					5500	15000	Renewal application fee for Marijuana businesses is \$5,000/yr.
PLANNING & DEVELOPMENT	\$ 33,952.65	\$ 29,534.48	\$ 21,521.90	\$ 44,300.00	\$ 20,113.95	\$ 56,000.00	

REVENUES PROJECTED FOR FISCAL YEAR 2021

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Projections	Comments
Dept: 12 POLICE DEPARTMENT							
120 PD SPECIAL DETAIL	1,638.30	2,596.30	3,430.00	2500.00	4,125.00	5000	Increased hourly fee to \$65/hr. Pumpkinfest, Round Top Center for the Arts, Antique show etc are some of the special duties when the Police are hired as security or traffic control. Also invoice hospital for officers when they are called for assistance, time is billable after 1st hour.
130 PARKING FINES	4,879.50	8,300.00	10,745.00	7500.00	5,625.00	7500	No increase expected, the year to date reflects older tickets being paid after PD sends to collection agency.
140 ACCIDENT REPORTS	770.00	920.00	830.00	700.00	530.00	750	
150 WITNESS FEES	760.00	870.00	790.00	600.00	0.00		
160 MISC INCOME	665.00	345.00	1,005.00	0.00	114.48		
170 ST CONCEALED WEAPONS	20.00	90.00	60.00	0.00	40.00		The law no longer requires registration for concealed weapons permit. Purchasing one is optional to residents.
POLICE DEPT	\$ 8,732.80	\$ 13,121.30	\$ 16,860.00	\$ 11,300.00	\$ 10,434.48	\$ 13,250.00	
Dept: 13 FIRE DEPARTMENT							
160 Misc	238.00	120.00	232.86	0.00	138.00		Online burning permits, misc donations.
FIRE DEPT	\$ 238.00	\$ 120.00	\$ 232.86	\$ -	\$ 138.00	\$ -	
Dept: 27 CEMETERY							
101 PLOT PURCHASE @ CEMETERY	3,620.00	2,700.00	2,100.00	0.00	300.00		Town Meeting directed all revenue generated from cemetery funds is to be placed into the Cemetery Trust Fund & not part of Municipal's revenue.
CEMETERY	\$ 3,620.00	\$ 2,700.00	\$ 2,100.00	\$ -	\$ 300.00	\$ -	
Dept: 31 TRUST FUNDS							
101 PHILBROOK TRUST	\$ 6,000.00	\$ 11,000.00	\$ 11,000.00			\$ -	
TRUST FUNDS	\$ 6,000.00	\$ 11,000.00	\$ 11,000.00	\$ -	\$ -	\$ -	
Dept: 32 STATE REIMBURSEMENTS							
170 VETERANS ORGANIZATION REIMB.	\$ -	\$ -	\$ 1,931.00	\$ -	\$ 1,828.00	\$ -	
171 VETERANS EXEMPTION	3,832.00	3,662.00	0.00	3500.00	3,191.00	\$ 3,500.00	
172 HOMESTEAD REIMBURSEMENT	65,435.00	85,144.00	102,017.00	100000.00	98,599.00	\$ 115,000.00	
173 TREE GROWTH REIMBURSEMENT	10,512.95	10,970.23	10,479.70	10000.00	10,056.92	\$ 10,500.00	Reimb. rate of 90% of the tax revenue lost due to tree growth enrollment.

REVENUES PROJECTED FOR FISCAL YEAR 2021

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Projections	Comments
175 BETE	13,212.00	14,897.00	21,707.00	20000.00	25,691.00	\$ 25,000.00	
180 REVENUE SHARING	101,474.86	117,915.34	127,324.51	145000.00	103,406.51	\$ 212,800.00	Revenue Projections are based on Governors' Budget recommendation.
181 URIP	20,756.00	21,068.00	20,808.00	22000.00	21,408.00	\$ 22,000.00	Urban Rural Initiative Program
182 SNOWMOBILE	0.00	0.00	264.80	3500.00	251.56	\$ 250.00	Reimbursement from the State through Snowmobile Clubs, revenue has declined over past couple of years.
185 GAS TAX REIMBURSEMENT	3,917.46	3,891.39	3,326.21	0.00	979.06	\$ 3,500.00	
91098 GENERAL ASSISTANCE REIMB.		\$ 2,500.00				\$ 2,500.00	State reimburses Town 50% of what Town pays out for General Assistance, we only budget \$5000 to expend, so budgeting 50% of that.
	\$ -						
STATE REIMBURSEMENTS	\$ 219,140.27	\$ 260,047.96	\$ 287,858.22	\$ 304,000.00	\$ 265,411.05	\$ 395,050.00	
TOTAL MUNICIPAL REVENUE PROJECTED	\$ 6,677,288.30	\$ 6,597,645.19	\$ 6,443,753.56	\$ 3,085,141.00	\$ 6,169,616.33	\$ 2,907,091.00	
Increase/Decrease		-1.19%	-2.33%	-52.12%		-5.77%	

Proposed
Expenditures
Fiscal Year

~ 2021 ~

PROPOSED ADMINISTRATION BUDGET DEPT 01

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
POSTAGE & MAIL SERVICES							Postage for general mail, Tax Collector notices must go as certified for lien, foreclosure & delinquent notices, this averages \$600 each time they're mailed, (3 times a year). Includes 50% postage lease of \$774/yr.
10-10 POSTAGE GENERAL	\$ 4,591.88	\$ 4,824.78	\$ 4,364.77	\$ 4,700.00	\$ 1,010.87	\$ 4,600.00	
POSTAGE & MAIL SERV	\$ 4,591.88	\$ 4,824.78	\$ 4,364.77	\$ 4,700.00	\$ 1,010.87	\$ 4,600.00	
PUBLIC ADVERTISING							Public notices for BOS meetings, public hearings, town meetings & general public announcements.
11-57 PUBLIC NOTICES	\$ 1,085.50	\$ 1,566.25	\$ 2,196.25	\$ 1,200.00	\$ 1,408.76	\$ 1,500.00	
PUBLIC ADV	\$ 1,085.50	\$ 1,566.25	\$ 2,196.25	\$ 1,200.00	\$ 1,408.76	\$ 1,500.00	
EQUIPMENT MAINTENANCE							New machine lease cost of \$139/mo = \$1,668, \$45/mo (\$540) for usage & maintenance.
12-10 OFFICE PHOTOCOPIER	\$ 2,743.78	\$ 3,520.12	\$ 2,208.46	\$ 2,500.00	\$ 1,146.28	\$ 2,500.00	
12-15 COMPUTER MAINTENANCE	\$ 3,377.51	\$ 2,439.10	\$ 2,800.00	\$ 4,154.00	\$ 3,136.88	\$ 4,154.00	50% of IT contract, shared with Police Dept \$3474. Annual contract includes 4 additional hrs/month service, also including an additional 8hrs at \$85/hr. Will continue to have staff assist IT company via phone & facetime, this prevents on-site visits, keeping costs down.
EQUIP MAINT	\$ 6,121.29	\$ 5,959.22	\$ 5,008.46	\$ 6,654.00	\$ 4,283.16	\$ 6,654.00	
COMPUTER SOFTWARE							Preliminary budget cost for Trio Municipal Software (\$16,600) to include accepting credit/debit cards, online rapid renewal for motor vehicles & recreational vehicles.
13-38 SOFTWARE LICENSES	\$ 11,435.24	\$ 11,872.12	\$ 16,060.81	\$ 14,800.00	\$ 15,359.36	\$ 16,850.00	
COMPUTER SOFTWARE	\$ 11,435.24	\$ 11,872.12	\$ 16,060.81	\$ 14,800.00	\$ 15,359.36	\$ 16,850.00	
TELEPHONE							

PROPOSED ADMINISTRATION BUDGET DEPT 01

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
16-11 CELL PHONE	\$ 210.00	\$ 360.00	\$ 360.00	\$ 360.00	\$ 240.00	\$ 360.00	Reimb T.Mgr \$30/mo for personal cell phone for Town Manager.
16-12 LAND LINES	\$ 3,061.09	\$ 2,882.67	\$ 2,901.40	\$ 2,900.00	\$ 1,695.28	\$ 2,900.00	Land lines and long distance. Monthly bill=\$240-\$245/mo
TELEPHONE	\$ 3,271.09	\$ 3,242.67	\$ 3,261.40	\$ 3,260.00	\$ 1,935.28	\$ 3,260.00	
TOWN REPORTS							
19-19 PRINTING REPORTS	\$ 2,165.00	\$ 2,258.00	\$ 2,271.00	\$ 2,260.00	\$ -	\$ 2,300.00	Allows for 300 printed copies of the Annual Town Report & will make available on Town's web site.
TOWN REPORTS	\$ 2,165.00	\$ 2,258.00	\$ 2,271.00	\$ 2,260.00	\$ -	\$ 2,300.00	
AUDIT SERVICES							
26-26 AUDIT - INCLUDES SUPPORT	\$ 6,800.00	\$ 6,800.00	\$ 6,800.00	\$ 7,000.00	\$ 6,500.00	\$ 7,000.00	Contract with RHR SmithAudit Company for \$7,000 for fiscal years '19-'21 with an option to extend for FY '22 & '23 for same rate of \$7,000.
AUDIT SERVICES	\$ 6,800.00	\$ 6,800.00	\$ 6,800.00	\$ 7,000.00	\$ 6,500.00	\$ 7,000.00	
RECORDING & PROCESSING FEES							
27-27 RECORDING FEES	\$ 2,744.00	\$ 2,913.00	\$ 1,503.00	\$ 2,000.00	\$ 2,434.80	\$ 2,300.00	Required filing of deeds, liens, lien releases & other official municipal documents.
RECORDING &	\$ 2,744.00	\$ 2,913.00	\$ 1,503.00	\$ 2,000.00	\$ 2,434.80	\$ 2,300.00	
OFFICE SUPPLIES							
32-16 OFFICE SUPPLIES	\$ 2,928.58	\$ 3,816.71	\$ 4,346.75	\$ 3,160.00	\$ 2,231.89	\$ 3,160.00	Staff still reuses a lot of older supplies when able to, folders, binders etc.
OFFICE SUPPLIES	\$ 2,928.58	\$ 3,816.71	\$ 4,346.75	\$ 3,160.00	\$ 2,231.89	\$ 3,160.00	
RETIREMENT PLAN							
38-22 TOWN MATCH RETIREMENT	\$ 12,854.82	\$ 12,352.27	\$ 17,756.53	\$ 15,271.00	\$ 14,266.01	\$ 23,703.94	Rate determined by ME Pers FY 2021 rate is 10.1%-3 FT Admin Staff=\$11,905.60,(\$13,937.08 offset with a credit of \$2031.48/yr(credit determined w/in MSRS & agreed by BOS 2016). Town Mgr retirement is \$8,200/yr set by negotiated contract.
RETIREMENT PLAN	\$ 12,854.82	\$ 12,352.27	\$ 17,756.53	\$ 15,271.00	\$ 14,266.01	\$ 23,703.94	
EMPLOYEES HEALTH INSURANCE							

PROPOSED ADMINISTRATION BUDGET DEPT 01

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
40-40 EMP'EE HEALTH INS	\$ 57,387.56	\$ 70,534.03	\$ 64,900.54	\$ 68,526.41	\$ 33,224.47	\$ 69,852.16	Admin staff & Town Manager July-Dec '20=\$34,234.34 (\$18,537.38= 3-FT Admin Staff/\$15,696.96 T.Mgr Contract) Jan-Jun '21=\$35,915.45 (\$19,464.25= 3-FT Admin Staff /\$16,451.20 T.Mgr Contract) Carry forward funds from FY19's budget to be added to beginning balances for FY20 budgeted amount.
HEALTH INS	\$ 57,387.56	\$ 70,534.03	\$ 64,900.54	\$ 68,526.41	\$ 33,224.47	\$ 69,852.16	
WORKER'S COMP INSURANCE							No increase expected at time of budget preparation.
41-41 WORKERS COMP INS	\$ 4,505.00	\$ 5,757.60	\$ 4,027.70	\$ 1,200.00	\$ 138.15	\$ 1,200.00	
WORKER'S COMP	\$ 4,505.00	\$ 5,757.60	\$ 4,027.70	\$ 1,200.00	\$ 138.15	\$ 1,200.00	
UNEMPLOYMENT COMPENSATION							No increase expected at time of budget preparation.
42-42 UNEMPLOYMENT COMP		\$ 439.00	\$ 485.84	\$ 1,111.00	\$ 323.78	\$ 1,110.00	
UNEMPLOYMENT	\$ -	\$ 439.00	\$ 485.84	\$ 1,111.00	\$ 323.78	\$ 1,110.00	
TRAVEL & MEETING EXPENSES							Reduced slightly to reflect prev years. '19 actual is a combo of multiple years.Reimburse travel expenses for Town Manager classes and meetings. Pay out in June after mileage report submitted.
60-60 TOWN MANAGER	\$ 287.27	\$ -	\$ 759.02	\$ 400.00	\$ -	\$ 375.00	
60-61 STAFF	\$ 233.19	\$ 344.85	\$ 458.35	\$ 500.00	\$ 69.06	\$ 500.00	Mandatory training mileage reimb. (Waterville, Bangor, Portland, Orono & Augusta) This line covers 3 employees as well as any Selectmen costs/reimb.
TRAVEL & MEETING	\$ 520.46	\$ 344.85	\$ 1,217.37	\$ 900.00	\$ 69.06	\$ 875.00	

PROPOSED ADMINISTRATION BUDGET DEPT 01

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
MEMBERSHIP FEES OR DUES							ICMA Membership=\$736, Maine Town Management Assoc.-\$120, Midcoast Mgrs Assoc.-\$25, Constant Contact (email list) \$596., Maine Municipal Association-\$3800, Maine Town Clerks Assoc.-\$90, Tax Collector/Treasurer Assoc-\$60, Chamber of Commerce \$213.75. Maine Service Center Coalition=\$500, Survey Monkey \$420, Midcoast Economic Development District-\$2,725 (totals to \$9,285.75)
61-61 MEMBERSHIP FEES &/OR DUES	\$ 5,446.05	\$ 5,885.22	\$ 6,462.92	\$ 6,085.00	\$ 5,570.36	\$ 9,286.00	
MEMBERSHIP FEES/DUES	\$ 5,446.05	\$ 5,885.22	\$ 6,462.92	\$ 6,085.00	\$ 5,570.36	\$ 9,286.00	
TRAINING & EDUCATION MATERIAL							Mandatory trainings, classes are avg of \$85/class. Continuing education for Tax Collector/Treasurer and Town Clerk as well as BOS classes. Allows for 3 staff trainings & 2 extra trainings /meetings for BOS if necessary.
62-62 MEETING	\$ 400.00	\$ 876.00	\$ 946.71	\$ 1,000.00	\$ 646.76	\$ 1,000.00	
TRAINING & EDUCATION	\$ 400.00	\$ 876.00	\$ 946.71	\$ 1,000.00	\$ 646.76	\$ 1,000.00	
CARRY FORWARDS IF APPLICABLE FOR FY	\$ 8,915.00						
MISCELLANEOUS EXPENSES							Web page w/hosting charge of \$5,000 payable over 3 yrs=\$1667/year. The annual upkeep, support & maintenance is \$1750/yr.
70-10 TECH SUPPORT	\$ 1,132.00	\$ 941.00	\$ 1,750.00	\$ 3,417.00	\$ -	\$ 3,417.00	

PROPOSED ADMINISTRATION BUDGET DEPT 01

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
70-70 ELECTION WORKERS	\$ 1,408.00	\$ 1,033.35	\$ 1,143.04	\$ 1,100.00	\$ 628.75	\$ 1,100.00	Increased to absorb the minimum wage increase; budgeting \$685 for each election labor costs. 2 elections/yr w/20 election clerk & counters @ \$12/hr. This also covers moderator expenses of Annual &/or Special Town Meeting; \$100 for ATM, \$25/ea STM. Allows for 2 special town meetings.
70-71 PRINTING BALLOTS	\$ 38.00	\$ -	\$ 182.47	\$ 75.00	\$ 46.47	\$ 75.00	Printing of Municipal Ballots, no printing fee just paper cost.
70-72 MEALS FOR ELECTION WORKERS	\$ 126.24	\$ -	\$ 48.25	\$ 151.00	\$ 54.55	\$ 150.00	Provides light fare for election workers.
MISCELLANEOUS EXPENSES	\$ 2,704.24	\$ 1,974.35	\$ 3,123.76	\$ 4,743.00	\$ 729.77	\$ 4,742.00	
OVERTIME PAY							
80-53 DEPUTY CLERK OVERTIME	\$ 134.64	\$ -	\$ 94.71	\$ 500.00	\$ 245.25	\$ 565.00	Increased in expectation of high voter turn out for upcoming presidential election. Covers elections, night meetings, Sec of State mtgs, School budgets, Central AOS93 budget meeting, etc. \$565 allows for 17.5 hours overtime throughout year.
OVERTIME PAY	\$ 134.64	\$ -	\$ 94.71	\$ 500.00	\$ 245.25	\$ 565.00	
FICA & MEDICARE							
81-88 FICA	\$ 14,899.16	\$ 14,537.62	\$ 15,258.87	\$ 18,765.00	\$ 12,046.81	\$ 19,624.50	FICA/Med Cost at full 7.65% (1.45%-Med & 6.2%-FICA)
FICA & MEDICARE	\$ 14,899.16	\$ 14,537.62	\$ 15,258.87	\$ 18,765.00	\$ 12,046.81	\$ 19,624.50	
PAYROLL							
90-50 TOWN MANAGER	\$ 76,242.48	\$ 69,892.07	\$ 71,400.08	\$ 80,000.00	\$ 51,976.87	\$ 82,000.00	Negotiated salary within contract.
90-51 CLERK, REGISTRAR, SHELLFISH SECRETARY, WEB PAGE COORDINATOR	\$ 33,448.63	\$ 46,815.22	\$ 46,164.22	\$ 46,791.86	\$ 28,028.14	\$ 47,353.36	Carry forward funds from FY19's budget to be added to beginning balance for FY20 budgeted amt. Increase request for COLA 1.2% (\$561.50/yr or .27cents/hr)

PROPOSED ADMINISTRATION BUDGET DEPT 01

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
90-52 TREASURER, OFFICE MGR, HUMAN RESOURCE, IT LIASON, GEN ASST ADMINISTRATOR	\$ 51,343.29	\$ 52,324.30	\$ 53,372.80	\$ 55,495.00	\$ 36,203.20	\$ 56,161.00	Requesting COLA 1.2% (\$665.94 or .32cents/hr)
90-53 TAX COLLECTOR	\$ 35,818.85	\$ 26,275.15	\$ 29,344.94	\$ 49,920.00	\$ 30,720.00	\$ 50,960.00	Requesting COLA 1.2% (\$599.04/yr or .29cents/hr) Additional .37/hr increase (\$796.60/yr) to Step 6 at July 1 year anniversary.
90-60 MINUTES TRANSCRIBER		\$ -	\$ 2,821.90	\$ 3,450.00	\$ 1,726.61	\$ 3,500.00	Recording secretary costs to attend BOS mtgs for purpose of taking & transcribing minutes. Average hours is 6.5 per meeting with BOS.
90-61 INTERN				\$ 2,000.00	\$ -	\$ 6,300.00	Summer intern tasked w/the following: Research on viability of a Town owned solar array; pros & cons of municipally-owned street lights; research availability of private foundation monies for projects in our 5-year plan; develop long range technology capital plan; provide an up to date assessment of charging service fees for tax-exempt properties; develop & update narratives to website; assist with pay plan for non-union personnel; work with County Planner to implement the Town portion of the county-wide GIS database. There are several other tasks as well.
90-91 BOARD OF SELECTMEN	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 3,450.00	\$ 7,500.00	Stipend \$1500/member per year, averages \$125.00/mtg
90-92 SCHOOL BOARD	\$ 990.00	\$ 990.00	\$ 990.00	\$ 990.00	\$ 495.00	\$ 990.00	Stipend \$330/member per year, averages \$27.50/mtg
90-93 HEALTH OFFICER	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ -	\$ 100.00	Stipend \$100 per year (Dr. Goltz)
90-96 Payroll Liabilities	\$ -			\$ 500.00	\$ 500.00	\$ 500.00	Reduced to fund at 50% of previous years.
PAYROLL	\$ 205,443.25	\$ 203,896.74	\$ 211,693.94	\$ 246,746.86	\$ 153,099.82	\$ 255,364.36	
TOTAL ADMIN	\$ 345,437.76	\$ 359,850.43	\$ 371,781.33	\$ 409,882.27	\$ 255,524.36	\$ 434,946.95	
Increase/Decrease		4.172%	3.316%	10.248%		6.115%	
Increase/Decrease		\$ 14,412.67	\$ 11,930.90	\$ 38,100.94		\$ 25,064.68	

PROPOSED ASSESSING DEPT 02

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
POSTAGE & MAIL SERVICES							
10-10 POSTAGE GENERAL	\$ 273.68	\$ 144.82	\$ 175.92	\$ 185.00	\$ 219.12	\$ 200.00	Assessing inserts for Tax Bills, notice of reviewing of property, updating office records per State statute. YTD column higher due to clean up/catch up work.
POSTAGE & MAIL	\$ 273.68	\$ 144.82	\$ 175.92	\$ 185.00	\$ 219.12	\$ 200.00	
MAP REVISIONS							
15-15 DRAFTING EXPENSES	\$ 859.00	\$ -	\$ (182.00)	\$ 1,300.00	\$ -	\$ 1,300.00	Large maps in front office, allows for updates, and additional maps
MAP REVISIONS	\$ 859.00	\$ -	\$ (182.00)	\$ 1,300.00	\$ -	\$ 1,300.00	
PRINTING & BINDING							
17-20 PRINTING & BINDING EXPENSES	\$ 43.95	\$ 43.95	\$ 43.95	\$ 100.00	\$ -	\$ 50.00	Commitment Book
PRINTING & BINDING	\$ 43.95	\$ 43.95	\$ 43.95	\$ 100.00	\$ -	\$ 50.00	
OFFICE SUPPLIES							
32-16 OFFICE SUPPLIES GENERAL	\$ 153.50	\$ -	\$ -	\$ 150.00	\$ 307.63	\$ 150.00	General office necessities. YTD column higher due to clean up/catch up work.
OFFICE SUPPLIES	\$ 153.50	\$ -	\$ -	\$ 150.00	\$ 307.63	\$ 150.00	
RETIREMENT PLAN							
38-22 TOWN MATCH RETIREMENT	\$ 1,333.20	\$ 1,026.15	\$ 329.61	\$ 1,360.00	\$ -	\$ -	No longer part of Assessing Budget
RETIREMENT PLAN	\$ 1,333.20	\$ 1,026.15	\$ 329.61	\$ 1,360.00	\$ -	\$ -	
EMPLOYEES HEALTH INSURANCE							
40-40 EMP'EE HEALTH INS TOWNS	\$ 4,888.37	\$ -	\$ -	\$ 1,536.00	\$ -	\$ -	No longer part of Assessing Budget
HEALTH INS	\$ 4,888.37	\$ -	\$ -	\$ 1,536.00	\$ -	\$ -	
TRAVEL & MEETING EXPENSES							
60-62 MILEAGE		\$ -	\$ -	\$ 45.00	\$ -	\$ -	
TRAVEL & MTG EXPENSES	\$ -	\$ -	\$ -	\$ 45.00	\$ -	\$ -	

PROPOSED ASSESSING DEPT 02							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
TRAINING & EDUCATION MATERIAL							
62-62 MEETING		\$ -	\$ -	\$ 1,160.00	\$ -	\$ -	No longer part of Assessing Budget
TRAINING & EDUC MAT	\$ -	\$ -	\$ -	\$ 1,160.00	\$ -	\$ -	
CARRY FORWARDS	\$ 1,855.49						
FICA & MEDICARE							
81-88 FICA	\$ 872.69	\$ 839.62	\$ 788.68	\$ 1,041.00	\$ -	\$ -	No longer part of Assessing budget, Assessor's agent is contracted employee; town not required to pay FICA/Med on contracted employees.
FICA & MEDICARE	\$ 872.69	\$ 839.62	\$ 788.68	\$ 1,041.00	\$ -	\$ -	
PAYROLL							
90-54 ASSESSOR AGENTS' ASSISTANT	\$ 13,194.89	\$ 11,164.94	\$ 11,436.41	\$ 1,241.62	\$ 1,241.62	\$ -	Originally budgeted \$13,603 for FY20, after budget completed & Annual Town Mtg., we had a change of assessors & transferred funds for assistant to cover new assessor who will need no assistant. YTD expenditure is to cover Town Clerk's expense for time spent doing assessing personal property work while in between Assessor's agent. No longer need assistant to Assessor, balance of current funds is utilized for the Assessor's agent.
PAYROLL	\$ 13,194.89	\$ 11,164.94	\$ 11,436.41	\$ 1,241.62	\$ 1,241.62	\$ -	
CONTRACTED SERVICES							
91-31 AGENT TO THE ASSESSORS	\$ 26,350.00	\$ 26,350.00	\$ 26,350.00	\$ 41,132.59	\$ 14,578.79	\$ 45,000.00	Carry forward funds from FY19's budget to be added to beginning balance for FY20 budgeted amts. Allows 100 days per year at \$450/day
91-32 CONSULTING						\$ 5,000.00	Professional consulting
CONTRACTED SERV	\$ 26,350.00	\$ 26,350.00	\$ 26,350.00	\$ 41,132.59	\$ 14,578.79	\$ 50,000.00	
ASSESSING	\$ 49,824.77	\$ 39,569.48	\$ 38,942.57	\$ 49,251.21	\$ 16,347.16	\$ 51,700.00	
Increase/Decrease		-20.58%	-1.58%	26.47%		4.97%	
Increase/Decrease		\$ (10,255.29)	\$ (626.91)	\$ 10,308.64		\$ 2,448.79	

PLANNING & DEVELOPMENT DEPT 03

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
MISC EXPENSE							
01-99 MISC EXPENSE	\$ -	\$ -	\$ -	\$ -	16.15		Misc office supplies for planner
MISC EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 16.15	\$ -	
POSTAGE & MAIL SERVICES							
10-10 POSTAGE GENERAL	\$ 20.79	\$ 43.05	\$ 24.70	\$ 50.00	\$ 247.40	\$ 350.00	Postage for Planner, Planning Board, Code Officer & Plumbing inspector. Previous yrs are low due to staff not choosing correct Cost Acct on postage meter.
POSTAGE & MAIL SERVICES	\$ 20.79	\$ 43.05	\$ 24.70	\$ 50.00	\$ 247.40	\$ 350.00	
PUBLIC ADVERTISING							
11-57 PUBLIC NOTICES	1198.25	\$ 1,295.00	\$ 288.75	\$ 1,000.00	\$ 542.50	\$ 1,000.00	Public notices for Planning Board monthly mtgs=\$840. Allows \$160 for Board of Appeals meetings, public hearings & other public notices as required by statute or charter.
PUBLIC ADVERTISING	\$ 1,198.25	\$ 1,295.00	\$ 288.75	\$ 1,000.00	\$ 542.50	\$ 1,000.00	
MAP REVISIONS							
15-15 DRAFTING EXPENSES	3.5	\$ -	\$ 1,246.00	\$ 1,250.00	\$ 1,177.80	\$ 1,250.00	Land Use Maps, Zoning Maps
MAP REVISIONS	\$ 3.50	\$ -	\$ 1,246.00	\$ 1,250.00	\$ 1,177.80	\$ 1,250.00	
TELEPHONE							
16-11 CELL PHONE		\$ -	\$ -	\$ 150.00	\$ -	\$ 150.00	Reimb usage of personal cell phone for the Code Enforcement Officer at 25% of yearly cost \$600.
TELEPHONE	\$ -	\$ -	\$ -	\$ 150.00	\$ -	\$ 150.00	
EQUIPMENT,TOOLS & SUPPLIES & CF AMT	\$ 189.00						
21-14 GENERAL EQUIPMENT		\$ -	\$ 80.96	\$ 250.00	\$ -	\$ -	
EQUIPMENT,TOOLS & SUPPLIES	\$ 189.00	\$ -	\$ 80.96	\$ 250.00	\$ -	\$ -	

PLANNING & DEVELOPMENT DEPT 03							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
VEHICLES INS. & MAINT							
30-11 MILEAGE EXPENSE	\$ 1,040.00	\$ 1,040.00	\$ 520.00	\$ 1,107.00	\$ -	\$ 1,107.00	CEO mileage stipend; reimb for CEO's and/or Deputy CEO's personal vehicle usage for inspections, review, & follow up of complaints. Payable in Dec & June 20mi/wk \$1040. Additional Planner mileage reimbursement for attending Public forums, meetings, & trainings, 150 miles/yr \$66.75
VEHICLES INS. &	\$ 1,040.00	\$ 1,040.00	\$ 520.00	\$ 1,107.00	\$ -	\$ 1,107.00	
TRAINING & EDUCATION							
62-70 CODE ENFORCEMENT OFFICER		\$ -	\$ 200.00	\$ 150.00	\$ -	\$ 150.00	State determined trainings. Attending spring classes. Zero expended at this point, Feb training & spring.
62-80 BOARD OF APPEALS TRAINING	\$ 135.00	\$ 165.00	\$ 125.19	\$ 340.00	\$ -	\$ 330.00	Allows for 3 classes @ \$110
62-94 PLANNING BOARD TRAINING	\$ 75.00	\$ 215.00	\$ 125.18	\$ 340.00	\$ -	\$ 330.00	Allows for 3 classes @ \$110
62-95 COMP PLAN Support	\$ -	\$ -		\$ -			
TRAINING & EDUC MATERIAL	\$ 210.00	\$ 380.00	\$ 450.37	\$ 830.00	\$ -	\$ 810.00	
FICA & MEDICARE							
81-88 FICA	\$ 971.05	\$ 1,124.58	\$ 409.30	\$ 3,732.00	\$ 216.71	\$ 30.60	7.65% of payroll for Planning Board Secretary
FICA & MEDICARE	\$ 971.05	\$ 1,124.58	\$ 409.30	\$ 3,732.00	\$ 216.71	\$ 30.60	
PAYROLL							
90-59 PLANNER	\$ 28,519.95	\$ 27,293.00	\$ 42,708.80	\$ 45,210.00	\$ 28,898.08	\$ 48,045.00	Average 12 hrs per week or 576 hrs for the year, plus a weekly commute cost of \$41.88/wk. mileage reimb.

PLANNING & DEVELOPMENT DEPT 03							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
90-70 CODE ENFORCEMENT OFFICER	\$ 10,010.00	\$ 11,471.00	\$ 30,954.99	\$ 41,500.00	\$ 9,540.05	\$ 43,150.15	Interlocal Agreement w/Town of Waldoboro to share CEO/LPI services, 20hrs/wk or 1040 hrs/yr. \$28,007.20-wages, \$406.10-Medicare, \$10,790.50-health insurance, \$174.00-workers comp, \$2,828.50-retirement, \$500.50-health reimb. acct, \$443.50-group life ins. Focus areas for FY21 will remain marijuana.
90-71 DEPUTY CODE ENFORCEMENT OFFICER		\$ -	\$ 1,095.00	\$ 400.00	\$ 1,160.00	\$ 400.00	Allows for fill in when CEO is unavail. 20 hour maximum, the year to date expenditure is high due to FT CEO was out of work for several months & the deputy needed to fill in for much more.
90-72 PLANNING BOARD SECRETARY	\$ 696.67	\$ 1,305.18	\$ 1,817.39	\$ 1,120.00	\$ 672.75	\$ 1,150.00	Recording secretary, attends Planning Board meetings for purpose of taking & transcribing minutes. Average is 4.5 hours/mtg. includes transcription. Estimating a 50 hours per year position.
90-73 BOARD OF APPEALS SECRETARY		\$ -	\$ -	\$ 50.00	\$ -	\$ 50.00	Allows for 1 meeting if necessary
90-94 PLANNING BOARD	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 1,184.70	\$ 2,800.00	Stipend \$400/member per year \$33.33/mtg. Increased stipend to include alternative members who are now required to attend mtgs, where in previous year their attendance was only required while filling in for an absent Board member.
PAYROLL	\$ 41,226.62	\$ 42,069.18	\$ 78,576.18	\$ 90,280.00	\$ 41,455.58	\$ 95,595.15	
TOTAL PLANNING & DEVELOPMENT	\$ 44,859.21	\$ 45,951.81	\$ 81,596.26	\$ 98,649.00	\$ 43,656.14	\$ 100,292.75	
Increase/Decrease		2.44%	77.57%	20.90%		1.67%	
Increase/Decrease		\$ 1,092.60	\$ 35,644.45	\$ 17,052.74		\$ 1,643.75	

SOLID WASTE DEPT 04							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
TRANSFER STATION FEES							
37-37 TIPPING FEES/CAPITAL COSTS	\$ 118,737.54	\$ 121,631.38	\$ 112,518.96	\$ 113,644.00	\$ 75,012.64	\$ 113,644.00	Transfer station operates on a calendar year basis. No increase planned for this year but unsure what rate may be as of Jan 1, 2021 which is 1/2 of this budget. Guesstimating a 2% increase for Jan '21-June'21.
TRANSFER STATION FEES	\$ 118,737.54	\$ 121,631.38	\$ 112,518.96	\$ 113,644.00	\$ 75,012.64	\$ 113,644.00	
TOTAL SOLID WASTE MANAGEMENT	\$ 118,737.54	\$ 121,631.38	\$ 112,518.96	\$ 113,644.00	\$ 75,012.64	\$ 113,644.00	
Increase/Decrease		2.44%	-7.49%	1.00%		0.00%	
Increase/Decrease		\$ 2,893.84	\$ (9,112.42)	\$ 1,125.04		\$ -	

MUNICIPAL BUILDING DEPT 05							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
MUNICIPAL BUILDING							
18-30 SUPPLIES & MAINTENANCE	3377.90	3,399.74	4,016.91	5200.00	\$ 1,172.68	\$ 4,170.50	Sprinkler inspection, Generator Service, general upkeep of Town Hall & Police Dept building, lightbulbs, toilet paper, papertowels, air filters, misc supplies. Reduced to remove all cleaning necessities & supplies.
18-31 ELECTRICITY	6363.09	6,405.73	6,995.98	6425.00	\$ 4,216.26	\$ 6,600.00	Administrative & Police Department electricity. Average cost is \$500-\$600/mo. Increase to absorb electricity delivery fee increased costs.
18-32 HEAT	7865.02	8,144.50	9,424.59	9800.00	\$ 4,539.34	\$ 9,300.00	Reduction in heating fuel costs for Administrative offices and Police Department.
18-33 SEWER & WATER	3087.99	3,004.63	2,951.10	3765.00	\$ 2,149.15	\$ 3,800.00	Sprinklers-\$120/mo=\$1440/yr. water usage, \$160/mo.= \$1920 yr, & drinking water. Sewer had a 16% increase for 7/1/2019 & again 7/1/2020 \$877.00/yr.
18-34 RESTROOM MUNICIPAL LOT				5205.00	\$ -	\$ 2,000.00	Recommend carrying forward the FY20 funds into FY21 & budgeting portion of needs for FY21. \$1835 for set up, cleaning & maintenance supplies. \$370 for lock storage cabinet; \$1200 for electricity; \$500 sewer, \$1300 water.
18-35 ADMIN BLDG DUMPSTER	1094.00	1,441.50	2,040.03	1585.00	\$ 1,008.00	\$ 2,030.00	Average cost increased to \$169/mo.
18-36 BUILDING SHARED MAINT	8079.40	8,044.90	5,639.60	6500.00	\$ 1,429.48	\$ 6,650.00	A percentage cost charged by RH Reny Corp for maintenance of shared parking lots (off School & Chapman St.), lawn maintenance, and parking lot lights. Small increase to recognize the increase in delivery fee for electricity.
18-37 ALARM MONITORING	860.00	831.00	805.25	850.00	\$ 934.75	\$ 835.00	Digital Alarm Monitor \$288 Fire Alarm service \$600 (\$525 + mileage)
18-95 JANITORIAL SERVICES	3783.30	2,594.22	2,098.17	4200.00	\$ 1,453.96	\$ 9,400.00	Janitorial services contract 6hrs wk to clean both PD and Admin bldg plus carpet/floor maintenance.
MUNICIPAL BLDG	34,510.70	33,866.22	33,971.63	43,530.00	16,903.62	44,785.50	

MUNICIPAL BUILDING DEPT 05							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
FICA & MEDICARE							
81-88 FICA	246.95	173.04	154.04	220.00	\$ 107.87		Removed; cleaning contract - no FICA/Medicare expense.
FICA & MEDICARE	246.95	173.04	154.04	220.00	107.87	0.00	
TOTAL MUNICIPAL BUILDING	34,757.65	34,039.26	34,125.67	43,750.00	17,011.49	44,785.50	
Increase/Decrease		-2.07%	0.25%	28.20%		2.37%	
Increase/Decrease		-718.39	86.41	9,624.33		1,035.50	

LEGAL DEPT 07							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
LEGAL SERVICES							
20-18 LEGAL SERVICES	\$ 31,008.37	\$ 19,902.97	\$ 30,506.72	\$ 20,000.00	\$ 8,307.38	\$ 15,500.00	Should see slight decrease with the leveling out of Ordinance work, this has been continuing work in progress since FY17. Attorney costs for review & consult on Ordinance changes, municipal contracts, grant contracts, collection of personal property taxes, personnel issues, Planning Board consultations. Pending or impending appeals and on-going potential law suits. We utilize Maine Municipal Association Legal Dept when we can, often they suggest Town Attorney if more specific needs are warranted.
LEGAL SERVICES	\$ 31,008.37	\$ 19,902.97	\$ 30,506.72	\$ 20,000.00	\$ 8,307.38	\$ 15,500.00	
TOTAL LEGAL SERVICES	\$ 31,008.37	\$ 19,902.97	\$ 30,506.72	\$ 20,000.00	\$ 8,307.38	\$ 15,500.00	
Increase/Decrease		-35.81%	53.28%	-34.44%		-22.50%	
Increase/Decrease		\$ (11,105.40)	\$ 10,603.75	\$ (10,506.72)		\$ (4,500.00)	

INSURANCES DEPT 08							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
INSURANCE FOR TOWN							
43-43 PROPERTY & CASUALTY	5566.15	\$ 6,200.00	\$ 6,200.00	\$ 6,200.00	\$ 6,024.00	\$ 6,200.00	Budget preliminary projections
INSURANCE FOR	\$ 5,566.15	\$ 6,200.00	\$ 6,200.00	\$ 6,200.00	\$ 6,024.00	\$ 6,200.00	
LIABILITY COVERAGE							
45-45 GENERAL LIABILITY	3157.00	\$ 3,213.50	\$ 3,467.00	\$ 3,467.00	\$ 3,667.00	\$ 3,467.00	Have not heard of increase as of printing time
45-48 SPECIAL ENDORSEMENT (Sexual Harrassment)		\$ -	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	Have not heard of increase as of printing time
LIABILITY	\$ 3,157.00	\$ 3,213.50	\$ 3,667.00	\$ 3,667.00	\$ 3,867.00	\$ 3,667.00	
CRIME COVERAGE INSURANCE							
46-46 DISHONESTY, THEFT, FORGERY	642.00	\$ -	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	No increase
CRIME COVERAGE	\$ 642.00	\$ -	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	
PUBLIC OFFICALS LIABILITY							
47-47 PUBLIC OFFICIALS LIABILITY	4330.00	\$ 2,298.50	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	Preliminary projections
PUBLIC OFFICALS	\$ 4,330.00	\$ 2,298.50	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	
TOTAL INSURANCE	\$ 13,695.15	\$ 11,712.00	\$ 15,217.00	\$ 15,217.00	\$ 15,241.00	\$ 15,217.00	
Increase/Decrease		-14.48%	29.93%	0.00%		0.00%	
Increase/Decrease		\$ (1,983.15)	\$ 3,505.00	\$ -		\$ -	

ANIMAL CONTROL OFFICER DEPT 09							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
LINCOLN CNTY ANIMAL CONTRACTS							
36-29 SHELTER CONTRACT	\$ -	\$ 2,248.45	\$ 2,350.00	\$ 2,350.00	\$ 2,550.70	\$ 3,034.00	Midcoast Animal Shelter contract price increase from \$1.15 to \$1.30/per capita population based 2010 census population of 2218. \$2,884.00 plus \$150 for any rabies or other care required (rabies, quarantine, etc)
36-36 ACO CONTRACT	\$ 2,492.36	\$ 2,256.56	\$ 2,935.74	\$ 3,500.00	\$ 782.27	\$ 3,000.00	Contract with Lincoln County Sheriff's Dept. for ACO services. Decreased slightly w/prev yrs expenditure trend.
LC ANIMAL CONTRACTS	\$ 2,492.36	\$ 4,505.01	\$ 5,285.74	\$ 5,850.00	\$ 3,332.97	\$ 6,034.00	
TOTAL ANIMAL CONTROL	\$ 2,492.36	\$ 4,505.01	\$ 5,285.74	\$ 5,850.00	\$ 3,332.97	\$ 6,034.00	
Increase/Decrease		80.75%	17.33%	10.68%		3.15%	
Increase/Decrease		\$ 2,012.65	\$ 780.73	\$ 564.26		\$ 184.00	

HIGHWAY DEPT 10							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
Dept: 10 HIGHWAY DEPT							
MISC EXPENSE							
11-57 PUBLIC NOTICES	\$ 70.00	\$ 17.50	\$ 350.00	\$ 158.00	\$ 26.25	\$ 158.00	Allows for 6 postings, kayak rack, dock removal, posted roads.
MISC EXPENSE	\$ 70.00	\$ 17.50	\$ 350.00	\$ 158.00	\$ 26.25	\$ 158.00	
TELEPHONE							
16-11 CELL PHONE		\$ -	\$ 300.00	\$ 300.00	\$ 150.00	\$ 300.00	Reimburse for personal cell phone \$25/month
TELEPHONE	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 150.00	\$ 300.00	
EQUIPMENT,TOOLS & SUPPLIES							
21-14 GENERAL TOOLS	317.46	\$ 161.29	\$ 855.66	\$ 1,900.00	\$ 1,652.20	\$ 1,900.00	Weed Burner for warming cold mix asphalt, handles for rakes and shovels, large socket set to help with blade removal of bush hog, small hand tools.
21-15 HIGHWAY EQUIPMENT GENERAL	2191.99	\$ 2,084.04	\$ 985.90	\$ 1,600.00	\$ -	\$ 1,600.00	Sweeper wear parts= brooms, curb brooms and rubber skirting, snow blower cutting edge, bucket cutting edge.
21-17 LEASED EQUIPMENT	98.00	\$ 811.86	\$ 307.49	\$ 4,500.00	\$ 98.00	\$ 4,500.00	Excavator Rental for culvert replacement. Breaker head for road side ledge. Grader for shoulder work.
EQUIPMENT,TOOLS & SUPPLIES	\$ 2,607.45	\$ 3,057.19	\$ 2,149.05	\$ 8,000.00	\$ 1,750.20	\$ 8,000.00	
BOOKS & PUBLICATIONS							
23-17 GENERAL BOOKS		\$ -	\$ -	\$ 100.00	\$ -	\$ 50.00	The new MUTCD (Municipal Uniform Traffic Control Device)
BOOKS & PUBLICATIONS	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 50.00	
VEHICLE FUEL COSTS - GAS & DIESEL							
25-33 HIGHWAY DEPT VEHICLE FUEL	3023.31	\$ 4,338.22	\$ 4,847.45	\$ 4,500.00	\$ 2,651.61	\$ 4,500.00	Fuels for all small equipment and the truck and loader. Rental equipment as well.
VEHICLE FUEL COSTS	\$ 3,023.31	\$ 4,338.22	\$ 4,847.45	\$ 4,500.00	\$ 2,651.61	\$ 4,500.00	

HIGHWAY DEPT 10							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
SUPPLIES							
29-14 HIGHWAY PPE SUPPLIES (Personal Protection Equipment)	2456.17	\$ 3,611.73	\$ 3,759.76	\$ 2,200.00	\$ 1,572.26	\$ 2,200.00	Personal protection equipment (gloves, goggles, chainsaw chaps, boots). General office supplies, trashbags, W-D40, grease, hoses, pressure washer supplies. Allows \$100 for a meal during any 16 hour storm shifts.
29-48 HIGHWAY TRAFFIC SIGNS	\$ 1,191.43	\$ 243.08	\$ 1,557.23	\$ 2,000.00	\$ 1,398.46	\$ 2,000.00	For road signs, traffic control devices, barricades, cones, warning signs, sign posts & hardware.
29-49 E911 STREET SIGNS	\$ 1,102.25	\$ 1,018.23	\$ 2,687.19	\$ 1,000.00	\$ 820.69	\$ 1,250.00	To replace the final 51 911 signs in town to be compliant with current standards.
SUPPLIES	\$ 4,749.85	\$ 4,873.04	\$ 8,004.18	\$ 5,200.00	\$ 3,791.41	\$ 5,450.00	
VEHICLES INS. & MAINT							
30-24 VEHICLE REPAIRS (LABOR & PARTS)	\$ 430.26	\$ 4,409.33	\$ 3,309.27	\$ 3,000.00	\$ 4,437.59	\$ 4,500.00	Would like to add a hand throttle to the Compact Loader 1,500.00 The rest would go to service our Vehicles.
VEHICLES INS. & MAINT	\$ 430.26	\$ 4,409.33	\$ 3,309.27	\$ 3,000.00	\$ 4,437.59	\$ 4,500.00	
RETIREMENT PLAN							
38-24 TOWN MATCH RETIREMENT	\$ 7,888.46	\$ 7,831.15	\$ 5,440.61	\$ 4,430.00	\$ 2,875.02	\$ 4,637.89	Contribution rate set by Maine State Retirement System. Currently 10%.
RETIREMENT PLAN	\$ 7,888.46	\$ 7,831.15	\$ 5,440.61	\$ 4,430.00	\$ 2,875.02	\$ 4,637.89	

HIGHWAY DEPT 10							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
EMPLOYEES HEALTH INSURANCE							
40-40 EMP'EE HEALTH INS TOWNS	\$ 8,378.45	\$ 10,818.78	\$ 16,402.50	\$ 20,833.00	\$ 13,755.22	\$ 25,334.43	July-Dec=\$12,358.26 & Jan-June \$12,976.17. Increase due to employee single status to family status. Also estimating a 2% increase for Jan-Jun'21.
EMPLOYEES HEALTH INS	\$ 8,378.45	\$ 10,818.78	\$ 16,402.50	\$ 20,833.00	\$ 13,755.22	\$ 25,334.43	
WORKER'S COMPENSATION INSURANCE							
41-41 WORKERS COMPENSATION INS	\$ 2,920.00	\$ 2,920.00	\$ 2,293.25	\$ 2,920.00	\$ 529.54	\$ 2,920.00	No increase expected.
WORKER'S COMP INS	\$ 2,920.00	\$ 2,920.00	\$ 2,293.25	\$ 2,920.00	\$ 529.54	\$ 2,920.00	
UNEMPLOYMENT COMPENSATION							
42-42 UNEMPLOYMENT COMPENSATION	\$ -	\$ 307.80	\$ 275.36	\$ 275.00	\$ 94.86	\$ 275.00	No increase expected.
UNEMPLOYMENT COMP	\$ -	\$ 307.80	\$ 275.36	\$ 275.00	\$ 94.86	\$ 275.00	
INSURANCE FOR TOWN							
43-43 PROPERTY & CASUALTY INS	\$ -	\$ 1,270.00	\$ 2,270.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	Increased premium due to new truck
INSURANCE FOR TOWN	\$ -	\$ 1,270.00	\$ 2,270.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	
HIGHWAY MAINTENANCE							
52-12 CULVERTS	\$ 860.82	\$ 521.18	\$ 2,391.63	\$ 2,500.00	\$ 3,112.05	\$ 3,000.00	To replace Road Cross Culverts and Driveway Culverts. Try to do at least five a year.

HIGHWAY DEPT 10							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
52-52 WINTER SAND & SALT	\$ 1,220.00	\$ 1,320.00	\$ 1,366.38	\$ 3,000.00	\$ 1,040.00	\$ 3,000.00	This year we shall have more sidewalk to do. Bristol Road to Miles Road
52-53 GENERAL MAINTENANCE	\$ 5,378.48	\$ 6,680.98	\$ 11,708.74	\$ 11,700.00	\$ 5,049.50	\$ 11,700.00	Culvert patches, ditch stabilization, sidewalk repair, There are only four benches to be replaced so two more of them this year. Raising drainage grates.
52-96 LINE STRIPING	\$ 73.75	\$ -	\$ 1,032.12	\$ 1,300.00	\$ 6.28	\$ 1,300.00	We are using more paint each year. The latest is the addition of the crosswalk by the school, 12 five gallon buckets of White 2 of Yellow and 1 of Blue.
52-97 MAIN STREET PAINTING & SWEEP	\$ 746.50	\$ 685.60	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	Parking Lot, Main Street Cross Walks and parking stalls. Elm Street hand painting on curbs.
52-98 COLD PATCH	\$ 787.80	\$ 1,773.20	\$ 6,917.67	\$ 2,200.00	\$ 1,109.70	\$ 2,200.00	For pot hole repairs large and small. Egypt Road has the most. Still Spring makes them all over town.
HIGHWAY MAINT.	\$ 9,067.35	\$ 10,980.96	\$ 23,416.54	\$ 21,700.00	\$ 10,317.53	\$ 22,200.00	
TRAVEL & MTG EXPENSES							
60-62 MILEAGE	\$ 44.30	\$ -	\$ 36.05	\$ 75.00	\$ -	\$ 75.00	Reimb personal usage of vehicle.
TRAVEL & MTG EXP	\$ 44.30	\$ -	\$ 36.05	\$ 75.00	\$ -	\$ 75.00	
TRAINING & EDUCATION MATERIAL							
62-53 TRAINING & EDUCATIONAL MAT	\$ 30.00	\$ 115.00	\$ 40.00	\$ 375.00	\$ -	\$ 375.00	Required trainings for OSHA, MDOT, HazMat, ADA, & SDS
TRAINING & EDUC MATERIAL	\$ 30.00	\$ 115.00	\$ 40.00	\$ 375.00	\$ -	\$ 375.00	
FICA & MEDICARE							
81-88 FICA	\$ 4,422.46	\$ 4,700.77	\$ 5,098.14	\$ 5,722.00	\$ 3,447.52	\$ 5,849.73	7.65% of total payroll for FICA/Med
FICA & MEDICARE	\$ 4,422.46	\$ 4,700.77	\$ 5,098.14	\$ 5,722.00	\$ 3,447.52	\$ 5,849.73	

HIGHWAY DEPT 10							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
HEATHER RD FACILITY ELECTRIC							
86-31 HEATER RD FACILITY S&S SHED	\$ 2,202.60	\$ 2,140.14	\$ 1,976.41	\$ 2,400.00	\$ 1,132.01	\$ 2,400.00	Currently \$775/yr water lines, \$400/yr heat, and \$900/yr electricity. Includes \$325 for maintenance & repairs. Would like to add more LED outside lighting & purchase an american flag.
HEATER RD FACILITY	\$ 2,202.60	\$ 2,140.14	\$ 1,976.41	\$ 2,400.00	\$ 1,132.01	\$ 2,400.00	
PUBLIC LANDING							
89-30 PUBLIC LANDING MAINTENANCE	\$ 340.27	\$ 795.08	\$ 2,038.45	\$ 500.00	\$ -	\$ 475.00	Looking into dock lighting for those who are using the docks at night.
PUBLIC LANDING	\$ 340.27	\$ 795.08	\$ 2,038.45	\$ 500.00	\$ -	\$ 475.00	
PAYROLL							
90-55 HIGHWAY OVERTIME	\$ 784.93	\$ 1,107.52	\$ 1,221.09	\$ 1,000.00	\$ 937.74	\$ 1,000.00	Overtime for occasional snow/wind/rain storms that may require OT. This allows 20 hours of overtime if needed.
90-56 SEASONAL HWY ASSISTANT	\$ 17,295.00	\$ 20,130.00	\$ 27,096.48	\$ 30,201.00	\$ 18,060.83	\$ 30,563.00	Increase seasonal helper position from 31 weeks (April-Oct) to 46.5 weeks (Dec-Oct) not full time positon, remains a part time employee at 37.5 hrs/week. Portion of this position charged to Cemetery Dept for temporary position of 80hrs/fiscal year. Includes request for 1.2% COLA.
90-57 ROAD COMMISSIONER	\$ 40,733.25	\$ 41,320.00	\$ 41,819.28	\$ 43,597.00	\$ 24,838.48	\$ 44,904.00	Requesting 3% COLA. \$1,307.91/yr or 0.63/pr hour
PAYROLL	\$ 58,813.18	\$ 62,557.52	\$ 70,136.85	\$ 74,798.00	\$ 43,837.05	\$ 76,467.00	
CONTRACTED SERVICES							
91-23 GENERAL CONTRACTOR	\$ 7,837.50	\$ 2,500.00	\$ 8,750.00	\$ 4,900.00	\$ 360.02	\$ 4,900.00	\$2400 to install & remove municipal docks and \$2500 for lease with Howard & Bowie for snow dump site.

HIGHWAY DEPT 10							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
91-24 DOWNTOWN PLOWING	\$ 93,712.09	\$ 94,939.45	\$ 89,875.56	\$ 103,638.00	\$ 80,607.13	\$ 103,638.00	New 5 year contract approved on 2/2019. No increase for downtown portion for '21, as well as '22 for 21.5 miles.
91-25 HIGHWAYS	\$ 140,214.28	\$ 141,868.78	\$ 161,617.17	\$ 153,400.00	\$ 119,311.12	\$ 153,400.00	New 5 year contract approved on 2/2019. No increase for downtown portion for '21, as well as '22 for 21.5 miles.
91-26 ROADSIDE MOWING	\$ 1,595.00	\$ 1,615.00	\$ 1,674.00	\$ 1,725.00	\$ 1,697.25	\$ 1,900.00	Roadside mowing
91-27 CATCH BASIN CLEANING	\$ -						Clean downtown catch basins
91-28 CATCH BASIN REPAIR	\$ -	\$ -	\$ 582.75	\$ 1,500.00	\$ -	\$ 1,500.00	Upkeep and repair of catch basins on Water St, Cross St. Failed pipe in catch basin at the back parking as you enter from Water St.
91-29 TECHNICAL ASSISTANCE	\$ 994.42	\$ 4,717.48	\$ 9,892.80	\$ 6,550.00	\$ 1,963.65	\$ 6,550.00	Engineering fees. Administrative cost for Compliance Manual For Work Safety with Lynn Martin \$550.
91-30 TREE WORK	\$ -	\$ 3,370.00	\$ 1,301.00	\$ 4,500.00	\$ 1,620.00	\$ 4,500.00	Tree trimming, increased to cover major trim at Keene Woods Rd for 3-4 days.
70-03 ADA COMPLIANCE		\$ -	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	Sidewalk ADA plates have 24 locations that need repair. \$650 for each repair. Plates are 'sidewalk braile' \$4,000 covers 2 crosswalks. Main St. Renny's to Colby & Gale, & Elm St-Renny's to Day Block.
CONTRACTED SERVICES	\$ 244,353.29	\$ 249,010.71	\$ 277,693.28	\$ 280,213.00	\$ 205,559.17	\$ 280,388.00	
HIGHWAY DEPARTMENT TOTAL	\$ 349,341.23	\$ 370,143.19	\$ 426,077.39	\$ 437,899.00	\$ 296,754.98	\$ 446,755.05	
Increase/Decrease		6%	15%	3%		2.02%	
Increase/Decrease		\$ 20,801.96	\$ 55,934.20	\$ 11,821.61		\$ 8,856.05	

POLICE DEPARTMENT DEPT 12							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
POSTAGE & MAIL SERVICES							
10-10 POSTAGE GENERAL	\$ 545.38	\$ 516.36	\$ 753.83	\$ 636.00	\$ 546.88	\$ 636.00	Postage increase on 1/27/19 from .47 to .50.
POSTAGE & MAIL SERVICES	\$ 545.38	\$ 516.36	\$ 753.83	\$ 636.00	\$ 546.88	\$ 636.00	
PUBLIC ADVERTISING							
11-57 PUBLIC NOTICES	\$ -	\$ 595.00	\$ 1,162.50	\$ 500.00	\$ 87.50	\$ 500.00	No increase, This is mainly for advertising for job postings, recovered items, public notices for the disposal of evidence, ect.
PUBLIC ADV	\$ -	\$ 595.00	\$ 1,162.50	\$ 500.00	\$ 87.50	\$ 500.00	
EQUIPMENT MAINTENANCE							
12-10 OFFICE PHOTOCOPIER	2697.72	\$ 2,984.23	\$ 2,114.52	\$ 2,304.00	\$ 1,146.28	\$ 2,304.00	Copier lease \$192/mo
12-15 COMPUTER MAINTENANCE	\$ 2,786.34	\$ 4,054.90	\$ 2,459.68	\$ 4,325.00	\$ 3,054.72	\$ 4,325.00	50% of IT contract, shared with Admin Dept \$3474. Annual contract includes 4 additional hrs/month service, however including additional 10hrs at \$85/hr. This is the first increase requested since 2008.
12-38 POLICE DEPT EQUIPMENT MAINT.	\$ 1,848.83	\$ 8,366.83	\$ 638.46	\$ 2,400.00	\$ 311.08	\$ 2,400.00	Upkeep and repairs of all departmental equipment. Including but not limited to body cameras, tasers, radars, etc.
EQUIP. MAINT	\$ 7,332.89	\$ 15,405.96	\$ 5,212.66	\$ 9,029.00	\$ 4,512.08	\$ 9,029.00	
COMPUTER SOFTWARE							
13-38 SOFTWARE LICENSES	\$ 6,386.60	\$ 6,701.60	\$ 7,394.81	\$ 7,163.00	\$ 7,631.88	\$ 7,498.00	5% increase due to IMC program costs and metro/access costs.
COMPUTER SOFTWARE	\$ 6,386.60	\$ 6,701.60	\$ 7,394.81	\$ 7,163.00	\$ 7,631.88	\$ 7,498.00	
TELEPHONE							
16-11 CELL PHONE	2603.55	\$ 2,392.40	\$ 2,399.48	\$ 2,700.00	\$ 1,639.36	\$ 3,360.00	Cell phones for PD officers \$280/mo
16-12 LAND LINES	2350.77	\$ 2,257.84	\$ 2,184.87	\$ 2,100.00	\$ 1,338.04	\$ 2,100.00	Land line costs for PD
TELEPHONE	\$ 4,954.32	\$ 4,650.24	\$ 4,584.35	\$ 4,800.00	\$ 2,977.40	\$ 5,460.00	
MISCELLANEOUS DARE ACCT							
22-10 DARE ACCT							Not funded
DARE ACCT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
BOOKS & PUBLICATIONS							

POLICE DEPARTMENT DEPT 12							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
23-17 GENERAL BOOKS	434.8	\$ 434.80	\$ 470.80	\$ 500.00	\$ 470.80	\$ 475.00	Reduced to recognize prev. years costs. Purchase of Maine Law Enforcement books that are required for the staff to look up criminal and civil offenses while performing their daily duties.
BOOKS & PUBLICATIONS	\$ 434.80	\$ 434.80	\$ 470.80	\$ 500.00	\$ 470.80	\$ 475.00	
VEHICLE FUEL COSTS - GAS & DIE							No increase
25-25 POLICE DEPT GASOLINE	9025.77	\$ 10,240.57	\$ 9,711.05	\$ 11,000.00	\$ 6,574.58	\$ 11,000.00	
VEHICLE FUEL COSTS	\$ 9,025.77	\$ 10,240.57	\$ 9,711.05	\$ 11,000.00	\$ 6,574.58	\$ 11,000.00	
RADIO PURCHASE & MAINT							
28-28 RADIO REPAIRS		\$ 2,200.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	Covers replacement of batteries, antennas, & microphones as well as general maintenance to base radios equipped in vehicle and Police Department
RADIO PURCHASE/MAINT	\$ -	\$ 2,200.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
SUPPLIES							
29-10 POLICE DEPT OFFICER SUPPLIES	5484.40	\$ 3,659.27	\$ 1,230.57	\$ 7,853.00	\$ 538.22	\$ 6,653.00	General replacement of duty belts, unserviceable duty equipment used on a daily bases. Practice ammunition and duty ammunition for handguns and patrol rifles. Carry forward funds from FY19's budget to be added to beginning balances for FY20 budgeted amts.
SUPPLIES	\$ 5,484.40	\$ 3,659.27	\$ 1,230.57	\$ 7,853.00	\$ 538.22	\$ 6,653.00	
VEHICLES MAINT							
30-24 VEHICLE REPAIRS (LABOR & PARTS)	\$ 4,100.66	\$ (51.60)	\$ 4,045.99	\$ 4,000.00	\$ 11,848.72	\$ 4,000.00	No increase
VEHICLES INS. & MAINTENANCE	\$ 4,100.66	\$ (51.60)	\$ 4,045.99	\$ 4,000.00	\$ 11,848.72	\$ 4,000.00	
OFFICE SUPPLIES							
32-16 OFFICE SUPPLIES GENERAL	\$ 2,983.02	\$ 1,346.71	\$ 1,766.01	\$ 2,030.00	\$ 6,954.01	\$ 2,030.00	No increase
OFFICE SUPPLIES	\$ 2,983.02	\$ 1,346.71	\$ 1,766.01	\$ 2,030.00	\$ 6,954.01	\$ 2,030.00	
RETIREMENT PLAN							

POLICE DEPARTMENT DEPT 12							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
38-23 TOWN MATCH RETIREMENT	\$ 24,098.83	\$ 22,174.33	\$ 25,909.22	\$ 27,014.00	\$ 19,249.55	\$ 31,082.32	Contribution rates set by ME State Retirement FY19= 10% for Pension.
RETIREMENT PLAN	\$ 24,098.83	\$ 22,174.33	\$ 25,909.22	\$ 27,014.00	\$ 19,249.55	\$ 31,082.32	
EMPLOYEES HEALTH INSURANCE							Police Officers & Admin Asst.= \$39,543.42 July-Dec '20; Jan-June '21 = \$40,730.88. PD Officers' insurance benefits are set by Union Agreement to expire 6/30/2021. Chief= \$26,183.46/yr Insurance is set by contract. July-Dec '20= \$12,898.26 & Jan-June '21= \$13,285.20. Anticipating a 3% increase. Carry forward funds from FY19's budget to be added to beginning balance for FY20's budgeted amts.
40-40 HEALTH INS TOWNS SHARE	\$ 67,407.76	\$ 83,537.05	\$ 77,310.74	\$ 97,491.92	\$ 52,422.34	\$ 106,457.76	
HEALTH INS	\$ 67,407.76	\$ 83,537.05	\$ 77,310.74	\$ 97,491.92	\$ 52,422.34	\$ 106,457.76	
WORKER'S COMPENSATION INSURANC							
41-41 WORKER COMP INS	\$ 8,750.00	\$ 9,625.00	\$ 7,341.69	\$ 9,625.00	\$ 1,082.10	\$ 9,625.00	No increase expected.
WORKER'S COMP INS	\$ 8,750.00	\$ 9,625.00	\$ 7,341.69	\$ 9,625.00	\$ 1,082.10	\$ 9,625.00	
UNEMPLOYMENT COMPENSATION							
42-42 UNEMPLOYMENT COMPENSATION	\$ -	\$ -	\$ 485.84	\$ 1,285.00	\$ 394.12	\$ 1,285.00	No increase expected.
UNEMPLOYMENT COMP	\$ -	\$ -	\$ 485.84	\$ 1,285.00	\$ 394.12	\$ 1,285.00	
INSURANCE FOR TOWN							
43-43 PROPERTY & CASUALTY INS	\$ 10,486.00	\$ 10,185.00	\$ 10,185.00	\$ 10,185.00	\$ 10,185.00	\$ 10,185.00	No increase expected
INSURANCE FOR TOWN	\$ 10,486.00	\$ 10,185.00	\$ 10,185.00	\$ 10,185.00	\$ 10,185.00	\$ 10,185.00	
ALLOWANCE FOR RATE INCREASE							
30-44 TOWN VEHICLE COVERAGE		\$ 3,000.00	\$ -	\$ 4,500.00	\$ -	\$ 4,500.00	Police vehicles insurance
ALLOWANCE FOR RATE INCREASE	\$ -	\$ 3,000.00	\$ -	\$ 4,500.00	\$ -	\$ 4,500.00	
CLOTHING & UNIFORMS							
56-56 CLOTHING & UNIFORMS PD	\$ 2,883.28	\$ 5,792.82	\$ 3,889.11	\$ 3,000.00	\$ 840.92	\$ 3,000.00	Provides yearly uniforms to the officers, reserves & parking enforcement.
CLOTHING & UNIFORMS	\$ 2,883.28	\$ 5,792.82	\$ 3,889.11	\$ 3,000.00	\$ 840.92	\$ 3,000.00	

POLICE DEPARTMENT DEPT 12							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
TRAVEL & MEETING EXPENSES							
60-62 MILEAGE	\$ 1,038.29	\$ 722.82	\$ 685.48	\$ 1,700.00	\$ 617.32	\$ 1,700.00	Mileage reimbursement for trainings, forums, and meetings.
TRAVEL & MTG EXPENSES	\$ 1,038.29	\$ 722.82	\$ 685.48	\$ 1,700.00	\$ 617.32	\$ 1,700.00	
MEMBERSHIP FEES OR DUES							
61-61 MEMBERSHIP FEES &/OR DUES	\$ 865.00	\$ 727.00	\$ 735.00	\$ 1,070.00	\$ 750.00	\$ 940.00	Membership fees for the following: \$200-Maine Chiefs Association, \$100-NESPIN (New England State Poloce Information Sharing Network), \$275-IACPnet (International Association of Chief's of Police Network online access), \$190-IACP annual dues, \$175-Rotary Annual Membership. Removed \$130 for Rotary breakfast from line item.
MEMBERSHIP FEES/DUES	\$ 865.00	\$ 727.00	\$ 735.00	\$ 1,070.00	\$ 750.00	\$ 940.00	
TRAINING & EDUCATION MATERIAL							
62-53 TRAINING & EDUC MAT	\$ 8,558.86	\$ 4,050.11	\$ 2,908.97	\$ 14,150.00	\$ 2,176.61	\$ 7,500.00	Attend yearly training on topics that are constantly evolving in their fields and/or required by statute. Training cannot always be attended in the state and at times require travel and lodging. Carry forward funds from FY19's budget to be added to beginning balances for FY20's budgeted amts.
TRAINING & EDUC MAT	\$ 8,558.86	\$ 4,050.11	\$ 2,908.97	\$ 14,150.00	\$ 2,176.61	\$ 7,500.00	
OVERTIME PAY ALL DEPTS							
80-50 PD OVERTIME & HOLIDAY PAY	\$ 21,601.08	\$ 19,550.69	\$ 23,855.64	\$ 26,820.00	\$ 15,961.84	\$ 26,820.00	No increase
OVERTIME PAY	\$ 21,601.08	\$ 19,550.69	\$ 23,855.64	\$ 26,820.00	\$ 15,961.84	\$ 26,820.00	
FICA & MEDICARE							
81-88 FICA	\$ 20,611.56	\$ 18,717.84	\$ 20,500.02	\$ 23,874.00	\$ 14,899.71	\$ 25,120.55	FICA/Med Cost at full 7.65% (1.45%-Med & 6.2%-FICA)
FICA & MEDICARE	\$ 20,611.56	\$ 18,717.84	\$ 20,500.02	\$ 23,874.00	\$ 14,899.71	\$ 25,120.55	

POLICE DEPARTMENT DEPT 12							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
ANNUAL STIPEND PD							
84-63 POLICE DEPT.STIPEND YMCA	\$ -	\$ -	\$ 1,000.00	\$ 1,500.00	\$ 1,000.00	\$ 1,500.00	CLC YMCA membership. Per Collective Bargaining Agreement with town.
ANNUAL STIPEND	\$ -	\$ -	\$ 1,000.00	\$ 1,500.00	\$ 1,000.00	\$ 1,500.00	
PAYROLL							
90-60 CHIEF	\$ 62,654.96	\$ 55,016.00	\$ 55,354.56	\$ 58,063.00	\$ 37,889.68	\$ 65,000.00	increase due to job performance
90-61 PATROL SGT.	\$ 46,433.81	\$ 45,835.17	\$ 47,799.78	\$ 46,800.00	\$ 30,330.00	\$ 49,420.80	PER CBA Time in service pay step
90-62 PATROLMAN MP	\$ 35,976.93	\$ 17,949.66	\$ 36,451.70	\$ 42,702.00	\$ 26,260.08	\$ 40,352.00	decrease due to new employee
90-64 PATROLMAN DPD KS	\$ 38,516.89	\$ 40,120.56	\$ 44,908.06	\$ 42,702.00	\$ 27,654.21	\$ 45,198.40	PER CBA Time in service pay step
90-65 PATROLMAN DPD JB	\$ 37,518.87	\$ 37,157.14	\$ 23,993.34	\$ 40,352.00	\$ 23,340.16	\$ 40,352.00	
90-66 PD RESERVE OFFICERS	\$ 11,531.53	\$ 6,850.00	\$ 8,353.00	\$ 10,000.00	\$ 5,785.63	\$ 10,000.00	
90-67 SEASONAL PARKING ENFORC	\$ 7,470.25	\$ 5,696.00	\$ 5,567.50	\$ 7,550.00	\$ 5,109.50	\$ 7,550.00	
90-68 PUBLIC SAFETY ADMINISTRATIVE ASSISTANT	\$ 32,942.00	\$ 34,268.81	\$ 35,006.43	\$ 43,679.00	\$ 21,633.40	\$ 43,680.00	Carry forward funds from FY19's budget to be added to beginning balances for FY20 budgeted amts.
90-96 PAYROLL LIABILITIES		\$ -	\$ -	\$ 825.00	\$ -	\$ 825.00	Continue to fund reserve for one more year at \$1650, then reduce to 50% in Police dept.
BECK BUYOUT FUND			\$ 18,000.00				
PAYROLL	\$ 273,045.24	\$ 242,893.34	\$ 275,434.37	\$ 292,673.00	\$ 178,002.66	\$ 302,378.20	
POLICE DEPARTMENT TOTAL	\$ 480,593.74	\$ 466,674.91	\$ 486,573.65	\$ 563,398.92	\$ 339,724.24	\$ 580,374.83	
Increase/Decrease Percentage		-2.90%	4.26%	15.79%		3.01%	
Increase/Decrease Dollars		\$ (13,918.83)	\$ 19,898.74	\$ 76,825.27		\$ 16,975.91	

FIRE DEPARTMENT DEPT 13							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
POSTAGE & MAIL SERVICES							
10-10 POSTAGE GENERAL	\$ 88.00	\$ 90.00	\$ 142.00	\$ 125.00	\$ -	\$ 125.00	Covers mailbox rental and postage. Reduced to reflect previous yearly costs
POSTAGE & MAIL SERV	\$ 88.00	\$ 90.00	\$ 142.00	\$ 125.00	\$ -	\$ 125.00	
EQUIPMENT MAINTENANCE							
12-39 FIRE DEPT EQUIPMENT MAINT	\$ 188.78	\$ 394.00	\$ 3,023.82	\$ 1,200.00	\$ 3,240.65	\$ 1,200.00	Covers SCBA flow testing (yearly requirement, 20 packs estimated \$60 per pack).
EQUIPMENT MAINT	\$ 188.78	\$ 394.00	\$ 3,023.82	\$ 1,200.00	\$ 3,240.65	\$ 1,200.00	
TELEPHONE							
16-11 CELL PHONE	\$ 120.00	\$ -	\$ 120.00	\$ 120.00	\$ -	\$ 120.00	Reimburse Chief at \$10 a month towards cell phone. Payable in June,
16-12 LAND LINES	\$ 627.60	\$ 687.29	\$ 572.60	\$ 690.00	\$ 463.53	\$ 690.00	Average bill is just over \$57 / month at 12 months
TELEPHONE	\$ 747.60	\$ 687.29	\$ 692.60	\$ 810.00	\$ 463.53	\$ 810.00	
EQUIPMENT, TOOLS & SUPPLIES							
21-14 GENERAL EQUIPMENT	\$ 1,030.97	\$ 7,543.98	\$ 9,241.99	\$ 3,000.00	\$ 4,289.22	\$ 3,000.00	Covers routine equipment purchases and replacement materials, such as nozzles, hose, fire extinguishers, hand tools, chain saws, foam, etc.
EQUIPMENT, TOOLS & SUPPLIES	\$ 1,030.97	\$ 7,543.98	\$ 9,241.99	\$ 3,000.00	\$ 4,289.22	\$ 3,000.00	
MISCELLANEOUS							
22-86 FIRE DEPT PROFESSIONAL TESTING	\$ 5,355.00	\$ 5,857.52	\$ 3,765.00	\$ 4,475.00	\$ 2,400.00	\$ 5,065.00	Covers pump test and service (\$700 per truck x 4 trucks), aerial ladder certification (\$875), ground ladder testing (\$40 x 16 ladders). Garage door maintenance (\$560 FY20) to be conducted every other year and alternate with aerial service (\$750 FY21) to provide roughly flat budget.
MISC	\$ 5,355.00	\$ 5,857.52	\$ 3,765.00	\$ 4,475.00	\$ 2,400.00	\$ 5,065.00	

FIRE DEPARTMENT DEPT 13							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
VEHICLE FUEL COSTS - GAS & DIE							
25-32 FIRE DEPT VEHICLE FUEL	\$ 2,035.69	\$ 2,756.67	\$ 2,718.64	\$ 3,200.00	\$ 1,900.11	\$ 3,200.00	Although this amount has not been used in the past, one or two large incidents can have a huge impact on this line item. One significant fire will use about 100 gallons of diesel fuel.
VEHICLE FUEL COSTS	\$ 2,035.69	\$ 2,756.67	\$ 2,718.64	\$ 3,200.00	\$ 1,900.11	\$ 3,200.00	
RADIO PURCHASE & MAINTENANCE							
28-13 FIRE DEPT PAGERS	\$ 17.55	\$ -	\$ 4,560.47	\$ 1,740.00	\$ 1,431.00	\$ 1,740.00	Expected pager lifetime is 7 years with an inventory of 28 requires replacement of 4 per year (\$435 per pager).
28-28 RADIO REPAIRS	\$ 644.96	\$ -	\$ 1,496.27	\$ 260.00	\$ 359.75	\$ 260.00	Battery life of 6 years with 54 batteries in inventory requires 9 batteries per year (\$15 per battery). Budget 1 pager repair per year (\$125 per repair)
RADIO PURCH. & MAINT	\$ 662.51	\$ -	\$ 6,056.74	\$ 2,000.00	\$ 1,790.75	\$ 2,000.00	
VEHICLES INS. & MAINT							
30-23 VEHICLE INSPECTIONS	\$ 12.50	\$ -	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00	Covers the required yearly inspection of fire department vehicles
30-24 VEHICLE REPAIRS (LABOR & PARTS)	\$ 8,049.74	\$ 8,264.49	\$ 5,343.72	\$ 9,000.00	\$ 7,785.56	\$ 9,000.00	Maintained at the same level as previous years. If any major failure were to occur, this line item would not cover the full costs.
VEHICLES INS. & MAINT	\$ 8,062.24	\$ 8,264.49	\$ 5,343.72	\$ 10,200.00	\$ 7,785.56	\$ 10,200.00	

FIRE DEPARTMENT DEPT 13							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
OFFICE SUPPLIES							
32-16 OFFICE SUPPLIES GENERAL	\$ 165.18	\$ 195.93	\$ 115.98	\$ 450.00	\$ -	\$ 450.00	Covers toner, pens, paper, and office consumables
OFFICE SUPPLIES	\$ 165.18	\$ 195.93	\$ 115.98	\$ 450.00	\$ -	\$ 450.00	
LOSAP RETIREMENT							
38-26 NEW LOSAP CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000.00	See attached plan for justification
						\$ 7,000.00	
LIABILITY COVERAGE				\$ 4,750.00			Carry forward funds from FY19's budget to be added to beginning balances for FY20 budgeted amts.
45-46 FIREFIGHTER LIABILITY	\$ 1,635.00	\$ 1,681.00	\$ 816.00	\$ 2,100.00	\$ -	\$ 2,100.00	Covers door to door coverage for Firefighters
43-43 Property Insurance	\$ 992.00	\$ -	\$ 824.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	
30-44 Mobile Equipment Ins	\$ 1,949.00		\$ 1,349.00	\$ 1,949.00	\$ -	\$ 1,949.00	
30-44 Vehicle Insurance	\$ 4,120.00		\$ 3,994.72	\$ 4,800.00	\$ -	\$ 4,800.00	Insurance on department apparatus, expected to increase due to new apparatus and higher coverage for full replacement value
41-41 Workers Comp Ins				\$ 4,373.00	\$ 552.56	\$ 4,373.00	This is not an increase, but a shift in expenses that has been previously/erroneously paid for by the Administration dept budget.
LIABILITY COVG	\$ 8,696.00	\$ 1,681.00	\$ 6,983.72	\$ 19,172.00	\$ 1,752.56	\$ 14,422.00	
CLOTHING & UNIFORMS							
56-57 FIRE DEPT CLOTHING/UNIFORM	\$ 3,507.08	\$ 379.00	\$ 403.10	\$ 5,400.00	\$ -	\$ 5,400.00	Budgeting for 3 sets of turnout gear per year. Based on 10 year life-expectancy and 30 sets of gear, this should be 3 sets per year. Some new members require new gear

FIRE DEPARTMENT DEPT 13							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
CLOTHING & UNIFORMS	\$ 3,507.08	\$ 379.00	\$ 403.10	\$ 5,400.00	\$ -	\$ 5,400.00	
MEMBERSHIP FEES OR DUES							Covers membership in Lincoln County Fire Chiefs' Association, Maine State Federation of Firefighters, Maine Fire Chiefs' Association, New England States Veterans Firefighter League
61-61 MEMBERSHIP FEES &/OR DUES	\$ 222.00	\$ 662.00	\$ 545.00	\$ 600.00	\$ 95.00	\$ 600.00	
MEMBERSHIP FEES/DUES	\$ 222.00	\$ 662.00	\$ 545.00	\$ 600.00	\$ 95.00	\$ 600.00	
TRAINING & EDUCATION MATERIAL							Covers costs for training and travel for any out of town trainings (i.e. Central Maine or Southern Maine Fire attack schools).
62-53 TRAIN & EDUC MATERIALS	\$ 715.27	\$ 264.95	\$ 1,227.04	\$ 1,300.00	\$ -	\$ 1,300.00	
TRAINING & EDUC MATERIAL	\$ 715.27	\$ 264.95	\$ 1,227.04	\$ 1,300.00	\$ -	\$ 1,300.00	
FICA & MEDICARE							Budget for 6.2% Social Security and 1.45% Medicare employer contributions. Increase due to requested payroll increase.
81-88 FICA	\$ 3,192.92	\$ 3,841.79	\$ 3,402.00	\$ 3,829.00	\$ 2,925.88	\$ 3,976.70	
FICA & MEDICARE	\$ 3,192.92	\$ 3,841.79	\$ 3,402.00	\$ 3,829.00	\$ 2,925.88	\$ 3,976.70	
HEALTH SERVICES							Covers yearly medical evaluation for interior members as required by Maine BOL standards. We have been fortunate to have someone donate services in the past.
82-38 FIRE DEPT HEALTH SEVICES		\$ -	\$ 800.00	\$ 800.00	\$ -	\$ 800.00	
HEALTH SERVICES	\$ -	\$ -	\$ 800.00	\$ 800.00	\$ -	\$ 800.00	
PAYROLL							
90-85 Chief		\$ 6,500.00	\$ 6,500.00	\$ 6,500.00		\$ 6,500.00	
90-85 Deputy Chief	\$ 41,736.55	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00		\$ 4,000.00	
90-85 1st Assistant Chief		\$ 3,500.00	\$ 3,500.00	\$ 3,500.00		\$ 3,500.00	
90-85 2nd Assistant Chief		\$ 2,500.00	\$ 2,500.00	\$ 2,500.00		\$ 2,500.00	

FIRE DEPARTMENT DEPT 13							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
90-85 Foreman of Pumpers		\$ 2,300.00	\$ 2,300.00	\$ 2,300.00		\$ 2,300.00	
90-85 SCBA Other Officer Positions		\$ 1,500.00	\$ 1,500.00	\$ 1,750.00		\$ 1,750.00	Includes 3 Captains (\$500) Safety Officer, SCBA Officer and Equipment Officer and 1 Lieutenant (\$250)
90-85 Training Officer		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	
90-85 Treasurer		\$ 500.00	\$ 500.00	\$ 500.00		\$ 500.00	
90-85 Administrative Assistant (new item)							
90-85 Clerk		\$ 500.00	\$ 500.00	\$ 500.00		\$ 500.00	
90-85 Fire Fighter On-Call Pay		\$ 16,429.50	\$ 13,600.00	\$ 15,015.00		\$ 16,170.00	Request is based on trend of the last few years of calls.
90-85 Fire Fighter Training Pay		\$ 9,609.00	\$ 9,500.00	\$ 10,010.00		\$ 10,780.00	All hours based on \$14/hr, increase of \$1/hr requested.
90-85 Pay per Meeting		\$ 31.25	\$ 40.00	\$ 33.00		\$ 33.00	By-Laws of the Massasoit Engine Company state members will be given .25 cents per monthly meeting for their time
90-85 Fire Suppression: SCBA		\$ 1,200.00	\$ 1,500.00	\$ 1,950.00		\$ 1,950.00	Stipend for interior qualified members at \$150 per year
Fire Suppression: Haz- Mat Operations		\$ 150.00	\$ 250.00	\$ -			Removed in request in FY20 in favor of an increase in SCBA stipend
Annual Firemen's Supper	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00		\$ 800.00	
90-85 FIRE DEPT. COMPENSATION	\$ 42,536.55	\$ 51,019.75	\$ 45,472.74	\$ 50,858.00	\$ 39,046.63	\$ 52,783.00	
FIRE DEPARTMENT PAYROLL	\$ 42,536.55	\$ 51,019.75	\$ 45,472.74	\$ 50,858.00	\$ 39,046.63	\$ 52,783.00	
FIRE STATION BLDNG EXPENSES							
33-30 SUPPLIES & MAINTENANCE	\$ 9,350.16	\$ 2,039.08	\$ 3,001.23	\$ 3,600.00	\$ 1,326.79	\$ 3,600.00	Furnace age continue to cause significant concern on costs and there are many small items around the station which will require attention. \$400 reduction from last year.
33-31 ELECTRICITY	\$ 1,599.69	\$ 2,017.18	\$ 1,983.05	\$ 2,100.00	\$ 1,238.82	\$ 2,100.00	Electricity costs are averaging about \$165 per month but have increased lately, slight increase in budget line item
33-32 HEAT	\$ 6,170.05	\$ 7,587.88	\$ 10,084.66	\$ 7,700.00	\$ 4,356.07	\$ 7,700.00	

FIRE DEPARTMENT DEPT 13							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
33-33 WATER	\$ 306.61	\$ 250.18	\$ 256.20	\$ 256.00	\$ 192.15	\$ 256.00	
33-36 BULK GAS		\$ 23.10	\$ -	\$ 125.00	\$ 25.72	\$ 125.00	Covers propane for standby generator and kitchen
33-37 ALARM	\$ 1,150.92	\$ 1,051.00	\$ 1,051.00	\$ 1,150.00	\$ 1,087.00	\$ 1,150.00	
FIRE STATION BLDG EXPENSES	\$ 18,577.43	\$ 12,968.42	\$ 16,376.14	\$ 14,931.00	\$ 8,226.55	\$ 14,931.00	
CONTRACTED SERVICES							
91-95 JANITORIAL	\$ 1,305.00	\$ 1,305.00	\$ 1,320.46	\$ 1,740.00	\$ 870.00	\$ 1,740.00	
CONTRACTED SERVICES	\$ 1,305.00	\$ 1,305.00	\$ 1,320.46	\$ 1,740.00	\$ 870.00	\$ 1,740.00	
FIRE DEPARTMENT TOTAL	\$ 97,088.22	\$ 97,911.79	\$ 107,630.69	\$ 124,090.00	\$ 74,786.44	\$ 129,002.70	
Increase/Decrease		0.85%	9.93%	15.29%		3.96%	
Increase/Decrease		\$ 823.57	\$ 9,718.90	\$ 16,459.31		\$ 4,912.70	

EMERGENCY MANAGEMENT DEPT 14							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
TELEPHONE							
16-11 CELL PHONE	\$ 120.00	\$ -	\$ 120.00	\$ 120.00		\$ 120.00	Reimb personal use (\$10.00/mo) payable in June
TELEPHONE	\$ 120.00	\$ -	\$ 120.00	\$ 120.00	\$ -	\$ 120.00	
EQUIPMENT & SUPPLIES							
21-14 GENERAL EQUIP	\$ -	\$ -	\$ -	\$ -		\$ 540.00	Wireless puck/internet for EMA laptop @ \$39.99/mo or \$480/yr+ fed & state surcharges on cellular bills estimating \$5/mo or \$60/yr.
SUPPLIES	\$ -	\$ 540.00					
TRAINING & EDUCATION MATERIAL							
62-53 TRAINING & EDUCATIONAL	\$ -	\$ -	\$ -	\$ 120.00	\$ -	\$ 120.00	allows for 1 training
TRAINING & EDUC MAT	\$ -	\$ -	\$ -	\$ 120.00	\$ -	\$ 120.00	
FICA & MEDICARE							
81-88 FICA	\$ 87.98	87.98	99.45	99	\$ 49.72	\$ 99.45	7.65% of payroll for Soc. Sec & Medicare
FICA & MEDICARE	\$ 87.98	\$ 87.98	\$ 99.45	\$ 99.00	\$ 49.72	\$ 99.45	
PAYROLL							
90-84 EMERGENCY MANAGEMENT	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 574.86	\$ 1,000.00	Stipend for EMA Director
90-95 DEPUTY EMA DIRECTOR	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ 150.00	\$ 300.00	Stipend for Deputy EMA Director
PAYROLL	\$ 1,000.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 724.86	\$ 1,300.00	
TOTAL EMERGENCY	\$ 1,207.98	\$ 1,387.98	\$ 1,519.45	\$ 1,639.00	\$ 774.58	\$ 2,179.45	
Increase/Decrease		14.90%	9.47%	7.87%		32.97%	
Increase/Decrease		\$ 180.00	\$ 131.47	\$ 119.55		\$ 540.45	

HYDRANTS & FIRE PREVENTION DEPT 15							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
HYDRANT RENTAL FEE							
51-55 FIRE PREVENTION HYDRANT	\$ 143,868.00	\$ 146,865.90	\$ 151,062.58	\$ 151,061.00	\$ 88,114.88	\$ 151,063.00	GSBSD instituted a rate increase set at 5% in 2018, no additional increase for FY21 at the time of budget preparation.
HYDRANTS	\$ 143,868.00	\$ 146,865.90	\$ 151,062.58	\$ 151,061.00	\$ 88,114.88	\$ 151,063.00	
HYDRANTS (FIRE PREVENTION)	\$ 143,868.00	\$ 146,865.90	\$ 151,062.58	\$ 151,061.00	\$ 88,114.88	\$ 151,063.00	
Increase/Decrease		2.08%	2.86%	0.00%		0.00%	
Increase/Decrease		\$ 2,997.90	\$ 4,196.68	\$ (1.58)		\$ 2.00	

STREET LIGHTS DEPT 16

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
STREET LIGHTS							
50-82 STREET LIGHTS ONLY	\$ 17,441.20	\$ 17,257.21	\$ 17,445.80	\$ 16,500.00	\$ 10,504.25	\$ 17,000.00	Continue to maintain relatively low rates through Maine Power Option contract, however the delivery fee for electricity has increased by \$30/mo (\$360/yr). Increased to reflect the year to date expenditures, averaging \$1500 in winter months, but should level out for spring & summer.
STREET LIGHTS	\$ 17,441.20	\$ 17,257.21	\$ 17,445.80	\$ 16,500.00	\$ 10,504.25	\$ 17,000.00	
TOTAL STREET LIGHTS	\$ 17,441.20	\$ 17,257.21	\$ 17,445.80	\$ 16,500.00	\$ 10,504.25	\$ 17,000.00	
Increase/Decrease		-1.05%	1.09%	-5.42%		3.03%	
Increase/Decrease		\$ (183.99)	\$ 188.59	\$ (945.80)		\$ 500.00	

TRAFFIC LIGHTS DEPT 17							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
LIGHTS TRAFFIC							
50-83 POWER & MAINTENANCE	\$ 836.78	\$ 1,602.88	\$ 3,507.20	\$ 1,500.00	\$ 2,303.51	\$ 2,000.00	Increased to cover repairs, replacements, and maintenance. So far this year we have repaired the crosswalk kiosks twice due to mice, water, & ice. Suggest creating an Infrastructure Maintenance Reserve Acct for these types of repairs, upkeep and maintenance.
TRAFFIC LIGHTS	\$ 836.78	\$ 1,602.88	\$ 3,507.20	\$ 1,500.00	\$ 2,303.51	\$ 2,000.00	
TOTAL TRAFFIC LIGHTS	\$ 836.78	\$ 1,602.88	\$ 3,507.20	\$ 1,500.00	\$ 2,303.51	\$ 2,000.00	
Increase/Decrease		91.55%	118.81%	-57.23%		33.33%	
Increase/Decrease		\$ 766.10	\$ 1,904.32	\$ (2,007.20)		\$ 500.00	

ADULT EDUCATION DEPT 18							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
ADULT EDUCATION							
98-76 ADULT ED	\$ 8,106.00	\$ 8,106.00	\$ 8,106.00	\$ 8,350.00		\$ 8,350.00	No increase for FY 21
ADULT EDUCATION	\$ 8,106.00	\$ 8,106.00	\$ 8,106.00	\$ 8,350.00	\$ -	\$ 8,350.00	
ADULT EDUCATION	\$ 8,106.00	\$ 8,106.00	\$ 8,106.00	\$ 8,350.00	\$ -	\$ 8,350.00	
Increase/Decrease		0.00%	0.00%	3.01%		0.00%	
Increase/Decrease		\$ -	\$ -	\$ 244.00		\$ -	

COMMUNITY SERVICES DEPT 19							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
HOLIDAY FUNDING							
93-33 4TH OF JULY APPROPRIATION	\$ 5,000.00	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	Annual support for the 4th of July fireworks.
HOLIDAY FUNDING	\$ 5,000.00	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	
TOWN OWNED PROPERTY							
97-77 RIVERSIDE PARK	\$ 56,199.76	\$ 2,003.93	\$ 313.32	\$ 500.00	\$ 211.96	\$ 500.00	Sprinklers, TruGreen fertilizer, & bug control for the Riverside Park in the Municipal parking lot.
TOWN OWNED PROPERTY	\$ 56,199.76	\$ 2,003.93	\$ 313.32	\$ 500.00	\$ 211.96	\$ 500.00	
COMMUNITY SERVICE	\$ 61,199.76	\$ 2,003.93	\$ 2,813.32	\$ 3,000.00	\$ 211.96	\$ 3,000.00	
Increase/Decrease		-96.73%	40.39%	6.64%		0.00%	
Increase/Decrease		\$ (59,195.83)	\$ 809.39	\$ 186.68		\$ -	

TOWN CLOCK APPROPRIATION DEPT 21							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
TOWN CLOCK APPROPRIATION							
92-78 TOWN CLOCK REPAIRS	\$ 1,200.00	\$ 1,250.00	\$ 1,200.00	\$ 1,250.00	\$ -	\$ -	Removed from budget due to digitization of the clock works we no longer need to have someone climb into the tower to manually wind the clock.
TOWN CLOCK APPROPRIATION	\$ 1,200.00	\$ 1,250.00	\$ 1,200.00	\$ 1,250.00	\$ -	\$ -	
TOWN CLOCK	\$ 1,200.00	\$ 1,250.00	\$ 1,200.00	\$ 1,250.00	\$ -	\$ -	
Increase/Decrease		4.17%	-4.00%	4.17%		-100.00%	
Increase/Decrease		\$ 50.00	\$ (50.00)	\$ 50.00		\$ (1,250.00)	

BISCAY BEACH PROPERTY DEPT 22							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
BISCAY BEACH PROPERTY							
18-39 PORT-A-POTTY		0.00	525.00	875.00	\$ 420.00	\$ 875.00	Port-a-potty 5 mos at \$140.00 & 1 at \$175 for final cleaning.
BISCAY BEACH	0.00	0.00	525.00	875.00	420.00	875.00	
BISCAY BEACH PROPERTY	\$ -	\$ -	\$ 525.00	\$ 875.00	\$ 420.00	\$ 875.00	
Increase/Decrease				66.67%		0.00%	
Increase/Decrease				\$ 350.00		\$ -	

COUNTY TAX DEPT 24							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
COUNTY TAX							
87-87 COUNTY TAX	\$ 444,335.14	\$ 446,656.61	\$ 465,189.69	\$ 481,655.00	\$ 481,654.71	\$ 500,000.00	Allows for a 4.25% increase.
COUNTY TAX	\$ 444,335.14	\$ 446,656.61	\$ 465,189.69	\$ 481,655.00	\$ 481,654.71	\$ 500,000.00	
COUNTY TAX	\$ 444,335.14	\$ 446,656.61	\$ 465,189.69	\$ 481,655.00	\$ 481,654.71	\$ 500,000.00	
Increase/Decrease		0.52%	4.15%	3.54%		3.81%	
Increase/Decrease		\$ 2,321.47	\$ 18,533.08	\$ 16,465.31		\$ 18,345.00	

CONTINGENCY DEPT 25							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
CONTINGENCY							
99-90 CONTINGENCY	\$ 3,782.94	\$ 11,618.48	\$ 20,498.14	\$ 24,200.00	\$ 3,648.00	\$ 24,000.00	Represents a .84% hedge for unanticipated expenditures.
CONTINGENCY	\$ 3,782.94	\$ 11,618.48	\$ 20,498.14	\$ 24,200.00	\$ 3,648.00	\$ 24,000.00	
TOTAL CONTINGENCY	\$ 3,782.94	\$ 11,618.48	\$ 20,498.14	\$ 24,200.00	\$ 3,648.00	\$ 24,000.00	
Increase/Decrease		207.13%	76.43%			-0.83%	
Increase/Decrease		\$ 7,835.54	\$ 8,879.66	\$ 3,701.86		\$ (200.00)	

COMMUNITY BETTERMENT DEPT 26							
	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
COMMUNITY BETTERMENT ORGANIZATIONS							
54-76 PROVIDER AGENCY PETITIONS	\$ 11,465.00	\$ 14,665.00	\$ 9,665.00	\$ 9,722.00	\$ -	\$ 10,665.00	Pay out in June. Provider agencies submit petitions requesting funds. Petitions are not due until April 13, 2020. Estimating the requests we have yet to receive will remain the same as last year, while allowing \$1,000 cushion for 2 submissions not recieved in time last yr
54-77 CLC AMBULANCE	\$ 4,800.00	\$ 4,800.00	\$ 5,616.00	\$ 31,000.00	\$ 31,000.00	\$ 70,537.50	Pay out in July. This is a 127.54% Incr for FY21, after a 451.99% increase for FY20 yr.
54-78 LCTV	\$ 6,037.00	\$ 6,037.00	\$ 6,966.00	\$ 6,966.00	\$ 6,966.00	\$ 6,966.00	Pay out in July 0% Increase
54-80 SKIDOMPHA LIBRARY	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 33,813.00	\$ 33,813.00	\$ 33,813.02	Pay out in July. This has a 0% increase for FY21, after a 61.01% Increase for FY20.
COMMUNITY BETTERMENT AGENCIES	\$ 43,302.00	\$ 46,502.00	\$ 43,247.00	\$ 81,501.00	\$ 71,779.00	\$ 121,981.52	
COMMUNITY BETTERMENT ORGANIZATIONS	\$ 43,302.00	\$ 46,502.00	\$ 43,247.00	\$ 81,501.00	\$ 71,779.00	\$ 121,981.52	
Increase/Decrease		7.39%	-7.00%	88.45%		49.67%	
Increase/Decrease		\$ 3,200.00	\$ (3,255.00)	\$ 38,254.00		\$ 40,480.52	

CEMETERY DEPT 27							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
PUBLIC ADVERTISING							
11-57 PUBLIC NOTICES							
	\$ -	\$ -	\$ -	\$ 130.00	\$ 137.50	\$ 130.00	Public notices for cemetery projects, cleanup, family notification or notify of rule change.
PUBLIC ADV	\$ -	\$ -	\$ -	\$ 130.00	\$ 137.50	\$ 130.00	
COMPUTER SOFTWARE							
				\$ 75.00			Carry forward funds from FY19's budget to be added to beginning balances for FY20 budgeted amts.
13-38 SOFTWARE LICENSES	\$ 490.00	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	Technical support
COMPUTER SOFTWARE	\$ 490.00	\$ -	\$ 500.00	\$ 575.00	\$ -	\$ 500.00	
EQUIPMENT, TOOLS & SUPPLIES							
21-14 GENERAL EQUIPMENT	\$ 47.25	\$ -	\$ 165.44	\$ 1,500.00	\$ -	\$ 1,500.00	Materials will be required for lifting sunken stones of veterans
21-27 MEMORIAL DAY FLAGS							
EQUIPMENT, TOOLS, & SUPPLIES	\$ 47.25	\$ -	\$ 165.44	\$ 1,500.00	\$ -	\$ 1,500.00	
RECORDING & PROCESSING FEES							
27-27 RECORDING FEES							
	\$ 84.00	\$ 42.00	\$ 183.00	\$ 267.00	\$ 84.00	\$ 250.00	Recording Fees are typically \$21, this allows for 9 recordings. Partially offset by fees collected in General Budget. Carry forward funds from FY19's budget to be added to beginning balances for FY20 budgeted amts.
RECORDING & PROCESSING FEES	\$ 84.00	\$ 42.00	\$ 183.00	\$ 267.00	\$ 84.00	\$ 250.00	
CARRY FORWARD IF APPLICABLE FOR FY				\$ 4,504.79			
LAND MAINTENANCE							
68-24 GENERAL MAINTENANCE	\$ 153.04	\$ (2,650.63)	\$ (1,997.04)	\$ 1,276.73	\$ -	\$ 1,200.00	Carry forward funds from FY19's budget to be added to beginning balances for FY20 budgeted amts.
68-33 CEMETERY WATERING	\$ 243.47	\$ 244.00	\$ 256.20	\$ 260.00	\$ 256.20	\$ 260.00	

CEMETERY DEPT 27							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
68-91 MOWING CONTRACT	\$ 24,536.00	\$ 25,572.00	\$ 26,642.00	\$ 27,102.00	\$ 20,175.00	\$ 27,500.00	July-Dec '19 @ \$3,437.50/mo, and May-June '20 @ \$3,437.50 (estimating a 3% increase for May & June '21)
LAND MAINT	\$ 24,932.51	\$ 23,165.37	\$ 24,901.16	\$ 28,638.73	\$ 20,431.20	\$ 28,960.00	
CEMETERY CAPITAL IMPROVEMENTS				\$ 4,504.79			Carry forward funds from FY19's budget to be added to beginning balances for FY20 budgeted amts.
69-85 GRAVE STONE REPAIR & CLEANING	\$ 597.45	\$ 1,672.58	\$ 2,865.00	\$ 2,500.00		\$ -	These funds will no longer be part of municipal operating budget & will be budgeted with reserve accounts.
69-86 TREE ASSESSMENT & MAINT	\$ -	\$ 1,580.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,500.00	Potential large tree in Hillside Norris Yard, pending professional assessment.
69-87 CEMETERY DRAINAGE							
81-88 FICA/MEDICARE			\$ 84.85	\$ 191.00	\$ -	\$ 650.25	Fica/Medicare for seasonal worker.
90-56 SEASONAL WORKER			\$ 1,108.93	\$ 2,500.00	\$ -	\$ 2,500.00	Seasonal worker hours to address sunken & leaning stones in Town owned cemeteries and Veterans' stones in family cemeteries. This will allow 145 hours of labor.
CEMETERY ADMIN STIPEND						\$ 6,000.00	
CEMETERY CAPITAL	\$ 597.45	\$ 3,252.58	\$ 5,058.78	\$ 10,695.79	\$ -	\$ 10,650.25	
CEMETERY	\$ 26,151.21	\$ 26,459.95	\$ 30,808.38	\$ 46,311.31	\$ 20,652.70	\$ 41,990.25	\$ -
Increase/Decrease		1.18%	16.43%	50.32%	-32.96%	-9.33%	
Increase/Decrease		\$ 308.74	\$ 4,348.43	\$ 15,502.93		\$ (4,321.06)	

DEBT SERVICE DEPT 28							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
88-65 DB&T BOND 413,500	\$ -	\$ 82,700.00	\$ 82,700.00	\$ 82,700.00	\$ 82,700.00	\$ 83,550.00	Regular loan payment plus the interest for FY21 which is not included in figure below. Loan matures 10/15/2021 in FY2022. \$82,700 to principal & \$825 for interest.
88-65 INTEREST CATCH UP FOR DB&T BOND						\$ 18,160.00	This is one time payable in July to catch up on previous year interest that was not charged or paid. Currently loan is past due for this reason.
88-64 FIRE TRUCK 2014 ROSENBAUER	\$ 21,780.11	\$ 21,800.00	\$ 19,600.00	\$ 19,524.49	\$ -		
88-62 FNB BOND 120,000		\$ 25,388.38	\$ 25,388.38	\$ 25,389.00	\$ 25,388.38	\$ 25,389.00	Regular loan payment. Loan matures 10/15/2021 in FY2022
88-70 CONSOLIDATION LOAN	\$ 116,019.03						
TOWN DEBT SERVICE	\$ 137,799.14	\$ 129,888.38	\$ 127,688.38	\$ 127,613.49	\$ 108,088.38	\$ 127,099.00	
DEBT SERVICE	\$ 137,799.14	\$ 129,888.38	\$ 127,688.38	\$ 127,613.49	\$ 108,088.38	\$ 127,099.00	
Increase/Decrease		-5.74%	-1.69%	-0.06%		-0.40%	
Increase/Decrease		\$ (7,910.76)	\$ (2,200.00)	\$ (74.89)		\$ (514.49)	

CAPITAL RESERVE DEPT 29							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
CAPITAL RESERVE							
01-20 TRANSFER	200000	275370	295500	319000	\$ 319,000.00	\$ 426,000.00	Town manager to provide breakout for recommendations.
CAPITAL RESERVE	200,000.00	275,370.00	295,500.00	319,000.00	319,000.00	426,000.00	
CAPITAL RESERVE	\$ 200,000.00	\$ 275,370.00	\$ 295,500.00	\$ 319,000.00	\$ 319,000.00	\$ 426,000.00	
Increase/Decrease		37.69%	7.31%	7.95%		33.54%	
Increase/Decrease		\$ 75,370.00	\$ 20,130.00	\$ 23,500.00		\$ 107,000.00	

GENERAL ASSISTANCE DEPT 91							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
GENERAL ASSISTANCE							
85-10 GENERAL ASSISTANCE	955.47	1768.55	2972.70	5000.00	4293.43	5000.00	Town is required to provide assistance to residents who qualify per the State income/expenses criteria. The State reimburses the Town 50% of the expenses.
TRUST FUND	\$ 955.47	\$ 1,768.55	\$ 2,972.70	\$ 5,000.00	\$ 4,293.43	\$ 5,000.00	
Increase/Decrease		85.10%	68.09%	68.20%		0.00%	
Increase/Decrease		\$ 813.08	\$ 1,204.15	\$ 2,027.30		\$ -	

OVERLAY DEPT 30

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
OVERLAY							
35-10 ABATEMENTS	31736.27	0.00		161,783.80	\$ 13,382.74		Overlay covers abatements, current budgeted amount will be determined at Tax Commitment in July.
OVERLAY	31,736.27	0.00	0.00	161,783.80	\$ 13,382.74	0.00	
TOTAL OVERLAY	\$ 31,736.27	\$ -	\$ -	\$ 161,783.80	\$ 13,382.74	\$ -	
Increase/Decrease	#REF!	#DIV/0!					

PHILBROOK FUND DEPT 89							
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Year to Date	2021 Requests	COMMENTS
PHILBROOK TRUST FUND							
85-10 WORTHY POOR DISTRIBUTION	10,000.00	11,000.00	11,000.00	0.00	0.00		Removed from municipal budget in FY20 as this is a fund separate from Municipal general fund and is a stand alone trust fund set up to assist the worthy poor.
TRUST FUND	\$ 10,000.00	\$ 11,000.00	\$ 11,000.00	\$ -	\$ -	\$ -	
Increase/Decrease		10.00%	0.00%	-100.00%		-100.00%	
Increase/Decrease		\$ 1,000.00	\$ -	\$ (11,000.00)		\$ -	

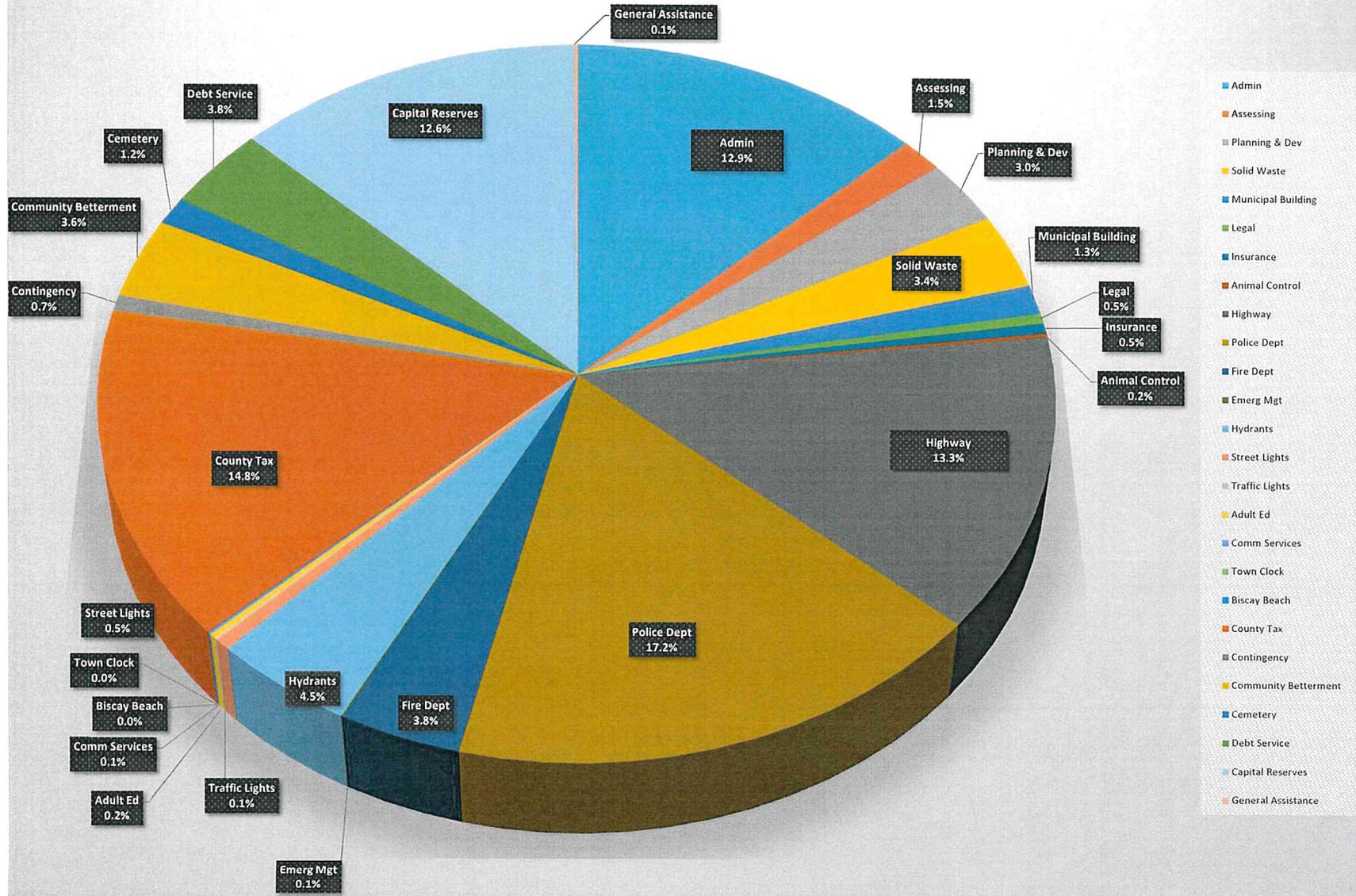
TOTAL PROPOSED MUNICIPAL GENERAL FUND EXPENSES FISCAL YEAR 2020						
	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 YTD	2021 Request
TOTAL PROPOSED MUNICIPAL EXPENSES	\$ 2,255,422.75	\$ 2,252,973.49	\$ 2,428,149.93	\$ 2,831,216.00	\$ 1,788,872.23	\$ 2,868,791.00
INCREASE/DECREASE		-0.109%	7.775%	16.600%		1.327%
INCREASE/DECREASE		\$ (2,449.26)	\$ 175,176.44	\$ 403,066.07		\$ 37,575.00
PROPOSED PHILBROOK TRUST FUND & WORTHY POOR EXPENSES FISCAL YEAR 2020						
	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2020 YTS	2021 Request
TOTAL PROPOSED TRUST FUND & WORTHY POOR EXPENSES	\$ -	\$ -	\$ -	\$ 20,000.00		\$ 20,000.00
INCREASE/DECREASE						
TOTAL PROPOSED MUNICIPAL GENERAL FUND & TRUST FUND EXPENDITURES FOR FISCAL YEAR 2021 ANNUAL TOWN MEETING WARRANT						\$ 2,888,791.00

Breakdown of
Capital Reserves

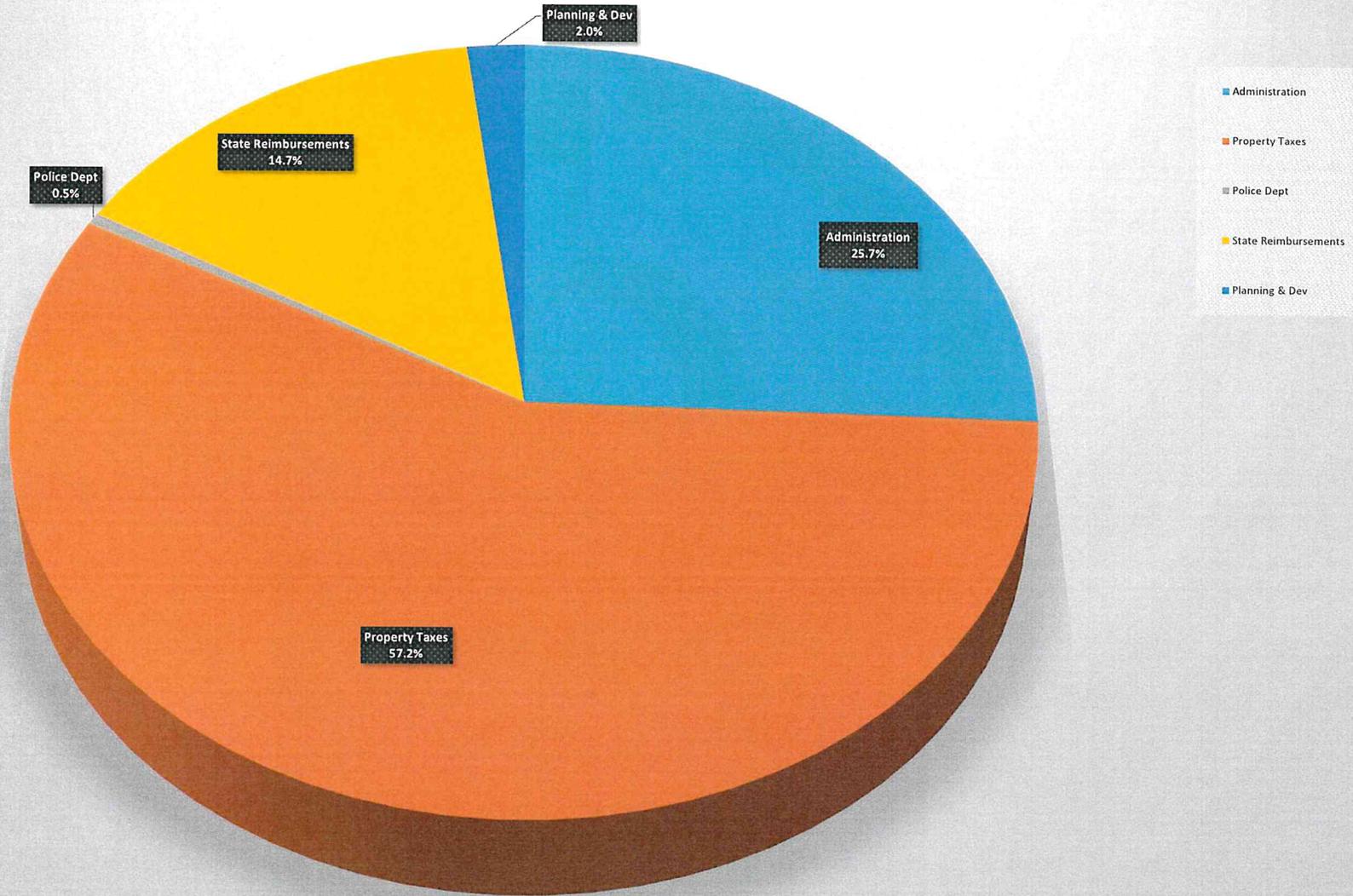
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Pie Charts

TOTAL MUNICIPAL EXPENDITURE BUDGET FOR FISCAL YEAR 2021



TOTAL PROJECTED MUNICIPAL REVENUE FOR FISCAL YEAR 2021



Project	Balance Available** 1/11/2020	Staff Request 2/27/2020	Proposed Available 7/1/2020	DRAFT 02-28-2020					Funding Source (s)				
				Capital Projects for Balance of FY 2020 Plus Five Year - All Funds* (Chart shows years of expenditure except where noted as "reserve" set-aside)									
				March-June FY 2020	FY 2021	FY 2022	FY 2023	FY 2024		FY 2025	Total		
Fire													
Fire Depart/Parking Lot and Driveway	\$50,000	\$35,000	\$85,000	\$85,000	\$0	\$0	\$0	\$0	\$85,000				Fire Station Reserve Account
Fire Department/Roof Replacement	\$79,198	\$0	\$79,198	\$75,000	\$0	\$0	\$0	\$0	\$75,000				Fire Station Reserve Account
Fire Apparatus Replacement Reserve	\$90,204	\$85,000	\$175,204	\$85,000	\$85,000	\$85,000	\$25,000	\$30,000	\$90,000	\$430,000			Fire Truck Reserve Account
Fire Station Heating System				\$25,000	\$25,000	\$25,000	\$20,000	\$20,000	\$100,000				Fire Station Reserve Account
Fire Equipment Replacement	\$32,653	\$0	\$32,653	\$4,525	\$2,000	\$2,000	\$5,000	\$5,000	\$11,525				Fire Equipment Reserve Account
Total Fire	\$252,055	\$120,000	\$372,055	\$245,000	\$114,525	\$112,000	\$115,000	\$115,000	\$115,000	\$701,525			
Police													
Police Cruiser reserve	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000				Police Vehicle Reserve Account
Police Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Total Police	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000				
Public Works													
Bristol Road Sidewalk/Drainage	\$271,578	\$0	\$271,578	\$1,210,652					\$1,210,652				DOT Grant (\$939,073) Swk Res. (152,696) Bristol Rd (118,882) 50/50 split with Lincoln Health
Miles Road Reconstruction/Sidewalk	\$8,152	\$95,000	\$103,152	\$200,000					\$400,000				
Sidewalk Projects	\$59,698		\$59,698						\$300,000				Sidewalk reserves
Main and Biscay	\$32,919		\$32,919						\$33,000				SW & DG Payment
Main Street									\$800,000				Assumes TIF Bond and DOT Grants
Church Street near Castner Creek		\$15,000	\$15,000						\$200,000				Possible Joint Project with Coastal Rivers along with grant funding
Paving/Drainage Repairs - Numerous locations													
Lessner Rd Crack Seal	\$8,195	\$0	\$8,195	\$6,000	\$100,000	\$150,000	\$150,000	\$150,000	\$150,000	\$406,000			Paving Reserves
Back Meadow									\$0				
Belvedere Rd Paving & Drng		\$100,000	\$100,000	\$100,000	\$150,000	\$100,000	\$100,000	\$100,000	\$250,000				Possible CDBG Grant
Hodgdon (Pleasant to Cemetery)	\$15,000			\$80,000	\$80,000	\$80,000	\$229,700	\$229,700	\$229,700				Paving Reserves
Church- Pleasant to Hillside									\$0				
Egypt Rd Culvert									\$0				
Midcoast									\$0				
Pine Ridge									\$0				
Pinkham									\$0				
Pleasant									\$0				
Water									\$0				
Vine St Drainage	\$50,000	\$19,000	\$69,000.00	\$69,000					\$0				Drainage and culverts for drainage and overlay of west section
(Sub Total Paving Repairs)				\$175,000	\$430,000	\$229,700	\$150,000	\$150,000	\$150,000	\$1,134,700			
Highway Truck Replacement reserve	\$8,000	\$8,000	\$16,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$40,000				Highway Truck Reserves
Highway equipment	\$18,527	\$6,000	\$24,527	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000				Highway Equipment Reserves
Salt & Sand Shed	\$20,859	\$0	\$20,859	\$20,000					\$20,000				Sand & Salt Shed Reserves

Project	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total	Funding Source (s)
Heater Road - Paving Biscay to Garage *****			\$25,000				\$25,000	Paving Reserves
Total Public Works	\$1,210,652	\$408,000	\$668,000	\$1,175,700	\$463,000	\$463,000	\$4,388,352	
Municipal Building reserve			\$2,000	\$2,000	\$2,000	\$2,000	\$8,000	Municipal Building Reserves
Basement Mold Resolution		\$19,000					\$19,000	
Roof Replacement					?		\$0	
HVAC Replacement					?		\$0	
Rock Wall Repair			\$5,000				\$5,000	
Total Municipal Building	\$0	\$19,000	\$7,000	\$2,000	\$2,000	\$2,000	\$32,000	
Cemetery								
Walpole South Wall					\$6,000		\$6,000	
Bethlehem Picket Fence		\$4,000		\$10,000			\$14,000	
Bethlehem Rock Wall					\$7,800		\$7,800	
Hillside Major Tree Pruning			\$6,000				\$6,000	
Hillside Stone Curbs- Norris Yard				\$7,600			\$7,600	
Hillside Retaining Walls		\$10,000					\$10,000	
Ongoing Stone Repair Reserves		\$3,400	\$3,400	\$3,500	\$3,500	\$3,500	\$17,300	
Total Cemetery	\$0	\$17,400	\$9,400	\$21,100	\$9,500	\$11,300	\$68,700	
Waterfront								
Muni. Parking Lot Maintenance							\$0	Municipal Parking Lot Reserves
Parking Lot and Storm Wall		\$250,000	\$1,376,280	\$1,580,500			\$3,206,780	Project Fundraising, Grant Funds
Water Street Drainage			\$177,500				\$177,500	Assumes EDA Grant
Pedestrian Walkway (Taco Alley)			\$29,330				\$29,330	Assumes EDA Grant
Sanitary Sewer		\$50,000	\$114,920				\$164,920	Assumes State Wastewater Grant
Shoreline Stabilization			\$13,400				\$13,400	Assumes EDA Grant
Underground Utilities			\$133,400				\$133,400	Waterfront Donation
Restroom							\$600,200	Assumes EDA Grant
Total Waterfront	\$600,200	\$300,000	\$1,844,830	\$1,580,500	\$0	\$0	\$4,325,530	
Town Clock								
Property Revaluation		\$1,000	\$1,000	\$1,000	\$1,000	\$9,600	\$13,600	Town Clock Reserves
Technology reserve		\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$130,000	Revaluation Reserves
Landfill		\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$10,000	Technology Reserves
Comprehensive Plan		\$300	\$300	\$300	\$300	\$300	\$1,500	Landfill Reserves
Biscay Beach				\$3,758			\$3,758	
Grand Total	\$1,810,852	\$1,012,700	\$2,667,055	\$2,918,358	\$612,800	\$623,200	\$9,644,965	
*Note: Fire Dept estimates from FD 10 year replacement plan; Engineer estimates for Bristol Sidewalk Projects and Parking Lot Reconstruction; all other Town staff or contractor projections not yet verified by engineer/vendor								
** Subject to change pending completion of FY 2019 Financial Audit								
*** \$234,768 (required local match) \$59,533 (spent to date) + \$96,343 (add. Amount approved at 7/10/19 STM) = \$271,578								
***** \$30,000-\$21,848 spent to date= \$8,152								
*****Assumes Town Meeting approval of making Heater Road a town way								
2/28/2020 MIL								