

Proposed
Municipal Budget
Fiscal Year
~ 2022 ~

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Town Manager Budget Summary

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Town of Damariscotta

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February 24, 2021

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 2022 (July 1, 2021 to June 30, 2022). Town Treasurer Cheryl Pinkham and I along with the Town department heads have worked to present a budget that will result in a minimal increase in the mil rate for Town Government. In the current year, 34 percent of the property tax goes to fund Town services, 56.8 percent is spent on primary and secondary education and 9.2 percent pays for Damariscotta's share of County assessments. The total property tax mil rate for FY 21 is 16. (\$16 per one thousand dollars in valuation).

You will see that the overall recommended increase in budget expenditures is 3.04 percent over the FY 2021 budgeted expenditures. The property tax component of revenues increases .9 percent in the recommended budget. The relatively low recommended property tax increase is due to the higher amount that was set aside in the overlay during last year's tax commitment. Other revenue sources continue to be stable despite the current pandemic.

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 2022 overlay that the Board of Assessors will determine as part of the Tax Commitment in late July or early August.

Under the revenue section of the budget, revenue sharing has been budgeted at \$212,800 based on a projection of revenues in the Governor's Proposed Budget. It is projected that the percentage of State revenues that will be shared with municipalities will remain at 3.75 percent for the coming year,

although State revenues may cause the actual dollar amount to be lower due to the Statewide economic downturn.

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 \$100,000. For FY 2022, I am again recommending that \$100,000 be carried over from this fund balance. Town staff have yet to receive the final draft of the FY 2020 financial audit, however, I am estimating that the unallocated fund balance is approximately \$1,200,000.

The line-item descriptions provided in the budget document itself will give the Board and the Committee the detail that makes up our \$2,957,289.90 recommended budget. This total does not include the County assessment estimated for budgeting purposes at \$505,000. The major changes are increases in police officer compensation per the recently approved union contract, the assessment to the Town for the Transfer Station (approved by the Selectmen in January of this year) the requested increase for ambulance services (previously adopted by the Ambulance Board of Directors), and the funds needed for consultant assistance in the recruitment and selection of a new town manager next spring.

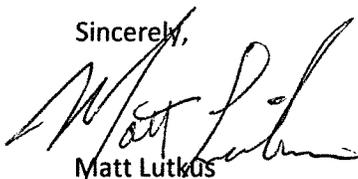
During the coming year, I am again recommending that there be a heavy emphasis on capital reserves in addition to the continued pre-funding of future capital equipment expenses. This budget line by itself constitutes a large part of the requested overall increase for FY2022. The breakdown of my recommendations 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 Town Manager provide a report of the Town's current indebtedness in this transmittal message. The current debt stands at \$161,436.25 which is roughly \$54,050 lower than it was last year at this time and the lowest that it has been in more than a decade. The debt is comprised of the two bond issues that will be paid off this coming October and a loan for the street light conversion that the Town will pay off in 2025.

Although the property tax increase in 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 my budget recommendations with you in the weeks ahead.

Sincerely,



Matt Lutkus
Town Manager

Projected
Revenues
Fiscal Year
~ 2022 ~

REVENUES PROJECTED FOR FISCAL YEAR 2022

		2018	2019	2020	2021	2021	2022	Comments
		Actual	Actual	Actual	Budget	Year to Date	Projections	
Dept: 01 ADMINISTRATION								
110	ESTIMATED TAX REVENU-PROP/PP	5,632,934.36	5,510,136.76	5,483,082.01	2,220,327.92	5,456,193.60	\$ 2,240,889.00	Amount of property taxes that would need to be raised & appropriated for the municipal portion of the annual budget.
120	EXCISE AUTO	457,874.52	483,661.44	425,768.80	516,000.00	\$ 341,962.27	516,000.00	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	4,299.90	3,888.00	3,653.80	4,000.00	\$ 1,615.20	4,000.00	Trend shows this is a consistent revenue amount.
129	ALL VITAL FEES	8,226.60	5,807.40	6,502.20	8,000.00	\$ 3,901.20	6,500.00	Town's revenue portion is \$13 for first vital certificate (birth, death, marriage) & \$5.60 for additional vital copies.
130	CLERK FEES	2,354.84	2,605.74	1,841.00	2,500.00	\$ 1,265.36	2,500.00	Notary fees, copies, etc. Items available on website, decrease the need for physical copies,(maps, ordinances, etc.) over the past few years.
131	CHARGES FOR SERVICES	25,570.91	22,124.56	22,153.46	19,000.00	\$ 11,899.74	24,000.00	Time Warner/Tidewater Franchise fees.
133	REIMBURSEMENTS	0.00	5,362.43	2,646.00	0.00	2,831.00		Reimbursement for unemployment, insurance premium refunds.
137	TAX LIEN FEES	6,786.58	5,967.88	4,431.45	6,200.00	\$ 4,580.10	6,200.00	Tax Clubs are reducing the amount of liens and allowing residents the ability to pay monthly.
138	INTEREST ON TAXES AND LIENS	19,898.72	21,175.11	20,829.84	20,000.00	\$ 21,043.47	22,000.00	Monthly Tax Clubs payments are keeping the accrued interest on individual tax accounts to a minimum.
139	LIQUOR LICENSE APPLICATION FEE	145.00	570.00	285.00	0.00	\$ 180.00		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.

REVENUES PROJECTED FOR FISCAL YEAR 2022

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Projections	Comments
140 INTEREST ON ACCOUNTS	3,069.16	30,145.05	48,170.87	50,000.00	\$ 6,867.82	30,000.00	Interest on bank accounts. Interest is at a rate of .25 above Federal Reserve rate, currently earning rate is 0-.25% (3/2021) @ Bangor Savings
200 SUPPLEMENTAL TAXES	12,097.18	3,165.46	6,132.29	2000.00	\$ 577.37	2,000.00	
202 DOG LICENSE FEES	921.00	713.00	512.00	600.00	\$ 370.00	600.00	
203 MOTOR VEHICLE AGENT FEES	8,111.00	7,909.00	8,901.00	8,200.00	\$ 7,481.00	9,000.00	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	396.00	296.00	409.00	350.00	\$ 176.25	350.00	Town's Agent fee for renewal registration is \$1 & new registrations are \$2.
205 SNOWMOBILE REG	298.18	41.00	0.00	250.00	\$ -		Moved below with State Reimbursement. The Town no longer receives a portion of registrations at time of service.
206 AGENT FEE/HUNTING & FISHING	237.50	186.75	108.00	250.00	\$ -		Town's revenue for hunting & fishing licenses are \$2 per license.
408 PAYMENT IN LIEU OF TAXES	400.00	425.00	425.00	0.00	\$ 4,079.06	5,000.00	
500 UTILIZATION OF UNDESIGNATED	\$ 97,500.00	\$ 150,000.00	150,000.00	\$ 100,000.00		100,000.00	
ADMINISTRATION	\$ 6,281,121.45	\$ 6,254,180.58	\$ 6,185,851.72	\$ 2,957,677.92	\$ 5,865,023.44	\$ 2,969,039.00	
Dept: 03 PLANNING & DEVELOPMENT							
131 PLANNING & DEVELOPMENT FEES	4,496.33	656.50	3300.00	1000.00	606.38	1000	Application fees for Planning Board hearings.
132 BUILDING PERMITS	16,900.65	15,184.15	37500.00	35,000.00	12479	35000	Fees for building permits have increased, as well as potential developments coming into Town.
133 TOWN PLUMBING PERMIT 75%	8,137.50	5,681.25	3500.00	5,000.00	5847.25	6000	Plumbing permit fees for new construction, &/or remodeling homes & businesses.
420 MARIJUANA APPLICATION & PERMIT FEES				15000	12000	20000	Renewal application fee for retail Marijuana businesses is \$5,000 per year with 4 establishments.
PLANNING & DEVELOPMENT	\$ 29,534.48	\$ 21,521.90	\$ 44,300.00	\$ 56,000.00	\$ 30,932.63	\$ 62,000.00	
Dept: 12 POLICE DEPARTMENT							

REVENUES PROJECTED FOR FISCAL YEAR 2022

		2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Projections	Comments
	120 PD SPECIAL DETAIL	2,596.30	3,430.00	2500.00	5,000.00	15.00		Increased hourly fee to \$65/hr. Due to the uncertainty with Covi 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 that may not occur for the 2nd season in a row. The police department invoice hospital for officers when they are called for assistance, time is billable after 1st hour
	130 PARKING FINES	8,300.00	10,745.00	7500.00	7,500.00	100.00	5000	No increase expected, the year to date reflects older tickets being paid after PD sends to collection agency.
	140 ACCIDENT REPORTS	920.00	830.00	700.00	750.00	350.00	750	
	150 WITNESS FEES	870.00	790.00	600.00	0.00			
	160 MISC INCOME	345.00	1,005.00	0.00	0.00			
	170 ST CONCEALED WEAPONS	90.00	60.00	40.00	0.00			The law no longer requires registration for concealed weapons permit. Purchasing one is optional to residents.
						75.00		
	POLICE DEPT	\$ 13,121.30	\$ 16,860.00	\$ 11,340.00	\$ 13,250.00	\$ 540.00	\$ 5,750.00	
Dept: 13	FIRE DEPARTMENT							
	160 Misc	120.00	232.86	138.00	0.00	192.00		Online burning permits, misc donations.
	FIRE DEPT	\$ 120.00	\$ 232.86	\$ 138.00	\$ -	\$ 192.00	\$ -	
Dept: 27	CEMETERY							
	101 PLOT PURCHASE @ CEMETERY	2,700.00	2,100.00	600.00	0.00	1800.00		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	\$ 2,700.00	\$ 2,100.00	\$ 600.00	\$ -	\$ 1,800.00	\$ -	
Dept: 31	TRUST FUNDS							
	101 PHILBROOK TRUST	\$ 11,000.00	\$ 11,000.00	\$ -			\$ -	
	TRUST FUNDS	\$ 11,000.00	\$ 11,000.00	\$ -	\$ -	\$ -	\$ -	
Dept: 32	STATE REIMBURSEMENTS							
	170 VETERANS ORGANIZATION	1,931.00	1,973.00	1,828.00	0.00	0.00		
	171 VETERANS EXEMPTION	3,662.00	3594.00	3191.00	3,200.00	2,846.00	3,200.00	

REVENUES PROJECTED FOR FISCAL YEAR 2022

		2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Projections	Comments
	172 HOMESTEAD REIMBURSEMENT	85,144.00	102,017.00	98599.00	142,000.00	127,938.00	145,000.00	
	173 TREE GROWTH REIMBURSEMENT	10,970.23	10,479.70	10056.92	10,000.00	9,746.42	10,000.00	Reimb. rate of 90% of the tax revenue lost due to tree growth enrollment.
	175 BETE	14,897.00	21,707.00	25773.00	25,000.00	20,900.00	25,000.00	
	180 REVENUE SHARING	117,915.34	127,324.51	174942.64	212,800.00	131,989.72	212,800.00	Revenue Projections are based on Governors' Budget recommendation.
	181 URIP	21,068.00	20,808.00	21408.00	22,000.00	20,004.00	22,000.00	Urban Rural Initiative Program
	182 SNOWMOBILE	0.00	264.80	251.56	250.00	244.94	250.00	Reimbursement from the State through Snowmobile Clubs, revenue has declined over past couple of years.
	185 GAS TAX REIMBURSEMENT	3,891.39	3,326.21	2077.81	3500.00	1,900.58	3,500.00	
	91098 GENERAL ASSISTANCE REIMB.	705.12	2,136.89	704.70	2,500.00	2,826.98	3,750.00	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	\$ 260,184.08	\$ 293,631.11	\$ 338,832.63	\$ 421,250.00	\$ 318,396.64	\$ 425,500.00	
	TOTAL MUNICIPAL REVENUE PROJECTED	\$ 6,597,781.31	\$ 6,599,526.45	\$ 6,581,062.35	\$ 3,448,177.92	\$ 6,216,884.71	\$ 3,462,289.00	
		#REF!	0.03%	-0.28%	-47.60%		0.41%	

Proposed
Expenditures
Fiscal Year
~ 2022 ~

PROPOSED ADMINISTRATION BUDGET DEPT 01

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 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. Increased to include \$500 for absentee voting for November & June elections.
10-10 POSTAGE GENERAL	\$ 4,824.78	\$ 4,364.77	\$ 3,261.72	\$ 4,600.00	\$ 3,370.60	\$ 5,000.00	
POSTAGE & MAIL SERV	\$ 4,824.78	\$ 4,364.77	\$ 3,261.72	\$ 4,600.00	\$ 3,370.60	\$ 5,000.00	
PUBLIC ADVERTISING							Public notices for BOS meetings, public hearings, town meetings & general public announcements.
11-57 PUBLIC NOTICES	\$ 1,566.25	\$ 2,196.25	\$ 2,015.64	\$ 1,500.00	\$ 1,041.25	\$ 1,500.00	
PUBLIC ADV	\$ 1,566.25	\$ 2,196.25	\$ 2,015.64	\$ 1,500.00	\$ 1,041.25	\$ 1,500.00	
EQUIPMENT MAINTENANCE							Machine lease cost of \$132/mo = \$1,590, \$45/mo for usage & maintenance. The bill for total paper printed b&w/color counts, arrives at end of year so expended amount isn't reflective of 50% of the year.
12-10 OFFICE PHOTOCOPIER	3,520.12	2,208.46	2,444.59	2,500.00	1146.28	2500.00	
12-15 COMPUTER MAINTENANCE	2,439.10	2,250.58	4,666.53	4,154.00	3,347.00	4240.00	Portion of annual IT contract (\$7,428/yr) + 12 hours consultation/professional hours at \$85/hr (\$3229.44+\$1020)
EQUIP MAINT	\$ 5,959.22	\$ 4,459.04	\$ 7,111.12	\$ 6,654.00	\$ 4,493.28	\$ 6,740.00	
COMPUTER SOFTWARE							Preliminary budget cost for Trio Municipal Software (\$17,300) additional costs due to services of accepting credit/debit cards, online rapid renewal for motor vehicles & recreational vehicles.
13-38 SOFTWARE LICENSES	11,872.12	16,060.81	15,359.36	16850.00	15,643.89	\$ 17,300.00	
COMPUTER SOFTWARE	\$ 11,872.12	\$ 16,060.81	\$ 15,359.36	\$ 16,850.00	\$ 15,643.89	\$ 17,300.00	

PROPOSED ADMINISTRATION BUDGET DEPT 01

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
TELEPHONE							
16-11 CELL PHONE	360.00	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	2,882.67	2,901.40	2,938.83	2,900.00	1,492.48	\$ 2,960.00	Land lines and long distance, bill varies \$240-\$255
TELEPHONE	\$ 3,242.67	\$ 3,261.40	\$ 3,298.83	\$ 3,260.00	\$ 1,732.48	\$ 3,320.00	
TOWN REPORTS							
19-19 PRINTING REPORTS	2,258.00	2,271.00	2,276.00	2,300.00	2,276.00	\$ 2,300.00	Allows for 300 printed copies of the Annual Town Report & will make available on Town's web site.
TOWN REPORTS	\$ 2,258.00	\$ 2,271.00	\$ 2,276.00	\$ 2,300.00	\$ 2,276.00	\$ 2,300.00	
AUDIT SERVICES							
26-26 AUDIT - INCLUDES SUPPORT	6,800.00	6,800.00	7,000.00	7,000.00	6,500.00	\$ 7,000.00	Contract with Audit Company RHR Smith 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	\$ 7,000.00	\$ 7,000.00	\$ 6,500.00	\$ 7,000.00	
RECORDING & PROCESSING FEES							
27-27 RECORDING FEES	2,913.00	1,503.00	2,529.80	2,300.00	2,223.00	\$ 2,300.00	Required filing of deeds, liens, lien releases, foreclosures & other official municipal documents.
RECORDING &	\$ 2,913.00	\$ 1,503.00	\$ 2,529.80	\$ 2,300.00	\$ 2,223.00	\$ 2,300.00	
OFFICE SUPPLIES							
32-16 OFFICE SUPPLIES GENERAL	3,816.71	4,346.75	3,374.25	3,160.00	2,316.03	\$ 3,500.00	Increase with the additional precautionary needs for Covid-19, masks, sanitizing stations for customers. Staff continues to recycle as many supplies as possible (folders, binders etc.)
OFFICE SUPPLIES	\$ 3,816.71	\$ 4,346.75	\$ 3,374.25	\$ 3,160.00	\$ 2,316.03	\$ 3,500.00	
RETIREMENT PLAN							
38-22 TOWN MATCH RETIREMENT	12,352.27	17,756.53	22,182.74	23,704.00	15,457.52	\$ 21,854.10	Rate determined by ME Pers FY 2020 rate is 10.1%-3 FT Admin Staff=\$13,547.50,(\$15,804.70 offset

PROPOSED ADMINISTRATION BUDGET DEPT 01

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
							with a credit of \$2257.20/yr(credit determined w/in MSRS & agreed by BOS 2016)). Town Mgr retirement is \$8,306.60/yr set by negotiated contract.
RETIREMENT PLAN	\$ 12,352.27	\$ 17,756.53	\$ 22,182.74	\$ 23,704.00	\$ 15,457.52	\$ 21,854.10	
EMPLOYEES HEALTH INSURANCE							
40-40 EMP'EE HEALTH INS	70,534.03	64,900.54	59,944.55	69,852.00	40,180.99	\$ 70,202.64	Maine Municipal Health Trust voted for no increase in premiums for the '21 calendar year. With no increase for '21, I anticipate a 5% incr for '22 calendar year (2nd 1/2 of our fiscal year) .Admin staff & Town Manager July-Dec 21=\$34,245.18 (\$18,537.42= 3-FT Admin Staff/\$15,707.76 T.Mgr Contract) Jan-Jun '22=\$35,957.46 (\$19,464.30= 3-FT Admin Staff /\$16,493.16 T.Mgr Contract) Overall increase is 1% due to employee not taking insurance but recieving pmt in lieu of full ins benefit.
HEALTH INS	\$ 70,534.03	\$ 64,900.54	\$ 59,944.55	\$ 69,852.00	\$ 40,180.99	\$ 70,202.64	
WORKER'S COMP INSURANCE							
41-41 WORKERS COMP INS	5,757.60	4,027.70	899.99	1,200.00	134.44	\$ 1,200.00	This line only reflects Administrative employees, Board members, and Committee members. Previous year figures include other departments' WC erroneously charged to the Admin .
WORKER'S COMP	\$ 5,757.60	\$ 4,027.70	\$ 899.99	\$ 1,200.00	\$ 134.44	\$ 1,200.00	
UNEMPLOYMENT COMPENSATION							
42-42 UNEMPLOYMENT COMP	439.00	485.84	772.16	1,110.00	188.32	\$ 800.00	Reduced based on previous years expenditures.
UNEMPLOYMENT	\$ 439.00	\$ 485.84	\$ 772.16	\$ 1,110.00	\$ 188.32	\$ 800.00	

PROPOSED ADMINISTRATION BUDGET DEPT 01

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
TRAVEL & MEETING EXPENSES							Reduced due to many classes/manager meetings are not being held in person due to Covid; after vaccine-stage meetings may resume to inperson; reduced by \$225
60-60 TOWN MANAGER	0.00	759.02	0.00	375.00	0.00	\$ 150.00	
60-61 STAFF	344.85	458.35	244.08	500.00	0.00	\$ 200.00	Reduced due to so many classes not being held in person due to Covid; after vaccine-stage classes may go back to inperson so reduced by \$300
TRAVEL & MEETING	\$ 344.85	\$ 1,217.37	\$ 244.08	\$ 875.00	\$ -	\$ 350.00	
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, General Assistance Coalition-\$60 Chamber of Commerce \$213.75. Maine Service Center Coalition=\$500, Survey Monkey \$420, Midcoast Economic Development District \$2,725 (totals to \$9,345.75)
61-61 MEMBERSHIP FEES &/OR DUES	5,885.22	6,462.92	6,300.18	9,286.00	9113.36	\$ 9,350.00	
MEMBERSHIP FEES/DUES	\$ 5,885.22	\$ 6,462.92	\$ 6,300.18	\$ 9,286.00	\$ -	\$ 9,350.00	
TRAINING & EDUCATION MATERIAL							Increased \$255; with the reduction in travel expenses this would allow 1 additional trainings for Clerk,
62-62 MEETING	876.00	946.71	646.76	1,000.00	645.00	\$ 1,255.00	

PROPOSED ADMINISTRATION BUDGET DEPT 01

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
							Treasurer, GA Administrator, Tax Collector, and/or ballot Clerks. Mandatory trainings/classes are avg of \$85/class. Continuing education for Tax Collector/Treasurer and Town Clerk as well as BOS classes. Allows for 4 staff trainings & 2 extra trainings /meetings for BOS if necessary.
TRAINING & EDUCATION	\$ 876.00	\$ 946.71	\$ 646.76	\$ 1,000.00	\$ 645.00	\$ 1,255.00	
MISCELLANEOUS EXPENSES							
70-10 TECH SUPPORT	941.00	1,750.00	1,750.00	3,417.00	0.00	\$ 3,230.00	The annual web page upkeep, support & maintenance is \$1750/yr. Program costs for ballots \$740
70-70 ELECTION WORKERS	1,033.35	1,143.04	1,337.50	1,100.00	1,076.20	\$ 900.00	Typically 2 elections/yr w10-15 clerks @ \$12/hr. Budgeting for 3 elections with the pending caucus bill in legislation now. This also covers moderator expenses of Annual &/or Special Town Meeting. 12 hours of ballot clerks @ minimum wage, plus 6-8 ballot counters for approximately 4 hours
70-71 BALLOTS	0.00	182.47	49.16	75.00	0.00	\$ 300.00	Printing of Municipal Ballots .30/per ballot
70-72 MEALS FOR ELECTION WORKERS	0.00	48.25	169.78	150.00	92.66	\$ 150.00	Provides light fare for election workers.
MISCELLANEOUS EXPENSES	\$ 1,974.35	\$ 3,123.76	\$ 3,306.44	\$ 4,742.00	\$ 1,168.86	\$ 4,580.00	
OVERTIME PAY							
80-53 DEPUTY CLERK OVERTIME	0.00	94.71	731.85	565.00	1,019.64	\$ 1,000.00	Cover elections, night meetings, Sec of State mtgs, School budgets, etc. \$1,000 allows for 14 hours overtime throughout year.
OVERTIME PAY	\$ -	\$ 94.71	\$ 731.85	\$ 565.00	\$ 1,019.64	\$ 1,000.00	

PROPOSED ADMINISTRATION BUDGET DEPT 01

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
FICA & MEDICARE							FICA/Med Cost at full 7.65% (1.45%-Med & 6.2%-FICA)
81-88 FICA	14,537.62	15,258.87	18,801.47	19,625.00	12,893.76	\$ 20,268.11	
FICA & MEDICARE	\$ 14,537.62	\$ 15,258.87	\$ 18,801.47	\$ 19,625.00	\$ 12,893.76	\$ 20,268.11	
PAYROLL							
90-50 TOWN MANAGER	69,892.07	71,400.08	79,669.15	82,000.00	53,538.52	\$ 83,066.00	Negotiated salary within contract. Includes 1.3% Cost of living adjustment as allowable per contract.
90-51 CLERK, WEB PAGE COORDINATOR, REGISTRAR, BMV AGENT	46,815.22	46,164.22	43,724.14	47,353.00	30,903.86	\$ 48,996.39	Step increase to step 5, also includes 1.3% Cost of Living Adjustment of \$615.59/yr or \$0.29/hr
90-52 TREASURER, OFFICE MGR, HR, IT POC, GENERAL ASST ADMINISTRATOR	52,324.30	53,372.80	55,412.80	56,161.00	36,668.80	\$ 57,283.00	Step increase to step 7A, also includes 1.3% Cost of Living Adjustment of \$730.10/yr or \$0.36/hr
90-53 TAX COLLECTOR, SHELLFISH SECRETARY, RV AGENT	26,275.15	29,344.94	48,000.00	50,960.00	33,270.00	\$ 51,955.28	Step increase to step 6, also includes 1.3% Cost of living adjustment. \$662.48/yr or \$0.32/hr
90-60 BOS MINUTES TRANSCRIBER	0.00	2,821.90	3,129.61	3,500.00	2,606.25	\$ 3,545.50	Recording secretary costs to attend BOS mtgs for purpose of taking & transcribing minutes. Position is shared with the Planning Board Dept. as well. Average hours is 6.5 per meeting with BOS.
90-61 TOWN MGR RECRUITMENT						\$ 10,000.00	Earmark funds in order to obtain a professional town manager recruitment process with Maine Municipal Association
90-61 INTERN	0.00	0.00	0.00	6,300.00	6,236.73		
90-91 BOARD OF SELECTMEN	7,500.00	7,500.00	6,950.00	7,500.00	3,750.00	\$ 7,500.00	Stipend \$1500/member per year, approximately \$125.00/mtg

PROPOSED ADMINISTRATION BUDGET DEPT 01

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
90-92 SCHOOL BOARD	990.00	990.00	990.00	990.00	0.00	\$ 990.00	Stipend \$330/member per year. Previously paid \$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	0.00	0.00	0.00	500.00	0.00	\$ 506.50	Reduced to fund at 50% of previous years.
PAYROLL	\$ 203,896.74	\$ 211,693.94	\$ 237,975.70	\$ 255,364.00	\$ 166,974.16	\$ 263,942.67	
	\$ 359,850.43	\$ 371,231.91	\$ 398,032.64	\$ 434,947.00	\$ 278,259.22	\$ 443,762.52	
TOTAL ADMINISTRATION							
Increase/Decrease	#REF!	3.163%	7.219%	9.274%		2.027%	

PROPOSED ASSESSING DEPT 02							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
POSTAGE & MAIL SERVICES							
10-10 POSTAGE GENERAL	144.82	175.92	219.12	200.00	0.00	\$ 200.00	General postage costs for inserts for Tax Bill, Notice of reviewing of property, updating office records per State statute.
POSTAGE & MAIL	\$ 144.82	\$ 175.92	\$ 219.12	\$ 200.00	\$ -	\$ 200.00	
12-15 COMPUTER MAINTENANCE	0.00	0.00	0.00	0.00	0.00	495.00	<i>NEW ITEM</i> Portion of annual IT contract (\$7,428/yr) + 2 hours consultation/professional hours at \$85/hr (\$325+170)
EQUIP MAINT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 495.00	
MAP REVISIONS							
15-15 DRAFTING EXPENSES	0.00	-182.00	0.00	1,300.00	\$ -	\$ 1,500.00	Large maps in front office, allows for updates, and additional maps
MAP REVISIONS	\$ -	\$ (182.00)	\$ -	\$ 1,300.00	\$ -	\$ 1,500.00	
PRINTING & BINDING							
17-20 PRINTING & BINDING EXPENSES	43.95	43.95	0.00	150.00	- 0.00	\$ 100.00	Commitment Book
PRINTING & BINDING	\$ 43.95	\$ 43.95	\$ -	\$ 150.00	\$ -	\$ 100.00	
OFFICE SUPPLIES							
32-16 OFFICE SUPPLIES GENERAL	0.00	0.00	307.63	150.00	0.00		Paper, envelopes for mailings, miscellaneous office necessities.
OFFICE SUPPLIES	\$ -	\$ -	\$ 307.63	\$ 150.00	\$ -	\$ -	
RETIREMENT PLAN							
38-22 TOWN MATCH RETIREMENT	1,026.15	329.61	0.00	0.00	0.00	\$ -	Not eligible for retirement benefits.
RETIREMENT PLAN	\$ 1,026.15	\$ 329.61	\$ -	\$ -	\$ -	\$ -	
TRAVEL & MEETING EXPENSES							
60-61 STAFF					0.00	\$ 200.00	Reimb of personal vehicle usage for assessments, property
TRAVEL & MEETING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200.00	

PROPOSED ASSESSING DEPT 02							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
FICA & MEDICARE							
81-88 FICA	839.62	788.68	0.00	0.00	0.00	\$ 3,251.25	7.65% of payroll
FICA & MEDICARE	\$ 839.62	\$ 788.68	\$ -	\$ -	\$ -	\$ 3,251.25	
PAYROLL							
91-31 AGENT TO THE ASSESSORS						42,500.00	Allows for 100 days per year at \$425/day
90-54 ASSESSOR AGENTS' ASSISTANT	11,164.94	11,436.41	1,241.62	0.00	0.00	0	Removed from budget fy 2021; all work will be responsibility of Assessor's Agent.
PAYROLL	\$ 11,164.94	\$ 11,436.41	\$ 1,241.62	\$ -	\$ -	\$ 42,500.00	
CONTRACTED SERVICES							
91-31 AGENT TO THE ASSESSORS	26,350.00	26,350.00	31,153.79	45,000.00	28,000.00	\$ -	Effective with '22 budget, Agent to the Assessors will be a part time employee
91-32 CONSULTANT	0.00	0.00	0.00	5,000.00	0.00	\$ 3,650.00	Professional consultant costs for assistance as needed.
CONTRACTED SERV	\$ 26,350.00	\$ 26,350.00	\$ 31,153.79	\$ 50,000.00	\$ 28,000.00	\$ 3,650.00	
ASSESSING	\$ 39,569.48	\$ 38,942.57	\$ 32,922.16	\$ 51,800.00	\$ 28,000.00	\$ 51,696.25	
Increase/Decrease	#REF!	-1.58%	-15.46%	57.34%		-0.20%	

PLANNING & DEVELOPMENT DEPT 03							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
MISC EXPENSE							
01-99 MISC EXPENSE		\$ -	\$ -	\$ -	\$ -	50.00	<i>NEW ITEM</i> Photocopies charged at .10 for B&W .35 for color copies
MISC EXPENSE	\$ -	\$ 50.00					
POSTAGE & MAIL SERVICES							
10-10 POSTAGE GENERAL	43.05	24.70	247.40	350.00	0.00	250.00	A lot of communication is done via email, reduced to reflect this.
POSTAGE & MAIL SERVICES	\$ 43.05	\$ 24.70	\$ 247.40	\$ 350.00	\$ -	\$ 250.00	
PUBLIC ADVERTISING							
11-57 PUBLIC NOTICES	1,295.00	288.75	700.00	1,000.00	148.75	\$ 800.00	Reduced based on previous years expenditures. Public notices for Planning Board, Board of Appeals meetings, and public hearings. Other public notices as required by statute or charter.
PUBLIC ADVERTISING	\$ 1,295.00	\$ 288.75	\$ 700.00	\$ 1,000.00	\$ 148.75	\$ 800.00	
12-15 COMPUTER MAINTENANCE	0.00	0.00	0.00	0.00	0.00	817.00	<i>NEW ITEM</i> Portion of annual IT contract (\$7,428/yr) + 2 hours consultation/professional hours at \$85/hr (\$647+170)
COMPUTER MAINTENANCE	0.00	0.00	0.00	0.00	0.00	817.00	
MAP REVISIONS							
15-15 DRAFTING EXPENSES	0.00	1,246.00	1,177.80	1,250.00	0.00	\$ 1,250.00	Land Use Maps, Zoning Maps
MAP REVISIONS	\$ -	\$ 1,246.00	\$ 1,177.80	\$ 1,250.00	\$ -	\$ 1,250.00	
TELEPHONE							
16-11 CELL PHONE	0.00	0.00	150.00	150.00	0.00	150.00	Reimb usage of personal cell phone for the Code Enforcement Officer.
TELEPHONE	\$ -	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 150.00	

PLANNING & DEVELOPMENT DEPT 03							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
EQUIPMENT, TOOLS & SUPPLIES							
21-14 GENERAL EQUIPMENT	0.00	80.96	5.57	0.00	0.00		
EQUIP, TOOLS & SUPPLIES	\$ -	\$ 80.96	\$ 5.57	\$ -	\$ -	\$ -	
VEHICLES INS. & MAINT							
30-11 MILEAGE EXPENSE	1,040.00	520.00	1,040.00	1,107.00	0.00	\$ 1,152.00	Increased for Planner mileage reimbursement for attending meetings, & site visits, 250 miles/yr. No increase for CEO mileage stipend; reimb for CEO's personal vehicle usage for inspections, review, & follow up of complaints. Payable in Dec & June 20mi/wk 1040.
VEHICLES INS. &	\$ 1,040.00	\$ 520.00	\$ 1,040.00	\$ 1,107.00	\$ -	\$ 1,152.00	
TRAINING & EDUCATION							
62-70 CODE ENFORCEMENT OFFICER	0.00	200.00	0.00	150.00	3876.63	150.00	State determined trainings. Attending spring classes. Zero expended at this point, Feb training & spring.
62-80 BOARD OF APPEALS TRAINING	165.00	125.19	0.00	330.00	0.00	300.00	Allows for 3 classes @ \$85. Classes have been via remote access
62-94 PLANNING BOARD TRAINING	215.00	125.18	0.00	330.00	45.00	300.00	Allows for 3 classes @ \$85
62-95 COMP PLAN Support	\$ -	\$ -	\$ -		\$ -		
TRAINING & EDUC	\$ 380.00	\$ 450.37	\$ -	\$ 810.00	\$ 3,921.63	\$ 750.00	
FICA & MEDICARE							
81-88 FICA	1,124.58	409.30	300.25	31.00	143.68	\$ 336.60	7.65% of total payroll.
FICA & MEDICARE	\$ 1,124.58	\$ 409.30	\$ 300.25	\$ 31.00	\$ 143.68	\$ 336.60	

PLANNING & DEVELOPMENT DEPT 03							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
PAYROLL							
90-59 PLANNER	27,293.00	42,708.80	44,257.86	48,045.00	35,489.72	\$ 48,977.00	Allows Planner average 12 hrs per week or 576 hrs for the year, to include \$41.88 commute mileage reimb/52 days.
90-70 CODE ENFORCEMENT OFFICER	11,471.00	30,954.99	19,789.53	43,150.00	15,366.52	\$ 43,150.00	Interlocal Agreement w/Town of Waldoboro to share CEO/LPI services. 20 hrs/wk or 1040 hrs/yr. This includes our share of FICA/Med, Insurances, retirement & WC.
90-71 DEPUTY CODE ENFORCEMENT OFFICER	0.00	1,095.00	1,160.00	400.00	0.00	\$ 400.00	Allows for fill in when CEO is unavailable 20 hour maximum
90-72 PLANNING BOARD SECRETARY	1,305.18	1,817.39	764.75	1,150.00	678.00	\$ 1,150.00	Recording secretary costs to attend Planning Board & BOS meetings for purpose of taking & transcribing minutes. Position is shared with the Admin Dept. as well. Average hours is 4.5 per meeting with PB & transcription. Estimating a 50 hours per year position. YTD expended is higher due to back log of minutes the
90-73 BOARD OF APPEALS SECRETARY	0.00	0.00	0.00	50.00	0.00	\$ 50.00	Allows for 1 meeting if necessary
90-94 PLANNING BOARD	2,000.00	2,000.00	2,184.70	2,800.00	1,408.71	\$ 2,800.00	Stipend \$400/yr per member or \$33.33/mtg.
PAYROLL	\$ 42,069.18	\$ 78,576.18	\$ 68,156.84	\$ 95,595.00	\$ 52,942.95	\$ 96,527.00	
TOTAL PLANNING & DEVELOPMENT	\$ 45,951.81	\$ 81,596.26	\$ 71,777.86	\$ 100,293.00	\$ 57,157.01	\$ 102,082.60	
Increase/Decrease	#REF!	77.57%	-12.03%	39.73%		1.78%	

SOLID WASTE DEPT 04							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
TRANSFER STATION FEES							
37-37 TIPPING FEES/CAPITAL COSTS	121,631.38	112,518.96	112,518.96	113,644.00	75,012.64	\$ 133,765.00	Transfer station operates on a calendar year basis. Increased for '21 calendar year to \$131,945 (June-Dec '21 \$10,995.42/month) including additional \$4,000 for 2nd hal of fiscal year. (Jan-June '22 \$11,328.75/month).
TRANSFER STATION FEES	\$ 121,631.38	\$ 112,518.96	\$ 112,518.96	\$ 113,644.00	\$ 75,012.64	\$ 133,765.00	
TOTAL SOLID WASTE MANAGEMENT	\$ 121,631.38	\$ 112,518.96	\$ 112,518.96	\$ 113,644.00	\$ 75,012.64	\$ 133,765.00	
Increase/Decrease	#REF!	-7.49%	0.00%	1.00%		17.71%	

MUNICIPAL BUILDING DEPT 05							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
MUNICIPAL BUILDING							
18-30 SUPPLIES & MAINTENANCE	3,399.74	4,016.91	3,315.04	4,170.00	4,455.95	4,500.00	Sprinkler inspection-\$340, Generator Service-\$210, Fire extinguisher inspection-\$150, annual HVAC Contract w/Midcoast Energy-\$500 general upkeep of Town Hall & Police Dept building, lightbulbs, toilet paper, papertowels, air filters, misc supplies.
18-31 ELECTRICITY	6,405.73	6,995.98	6,075.98	6,600.00	7,482.82	5,000.00	Administrative & Police Department electricity. Average cost is \$500-\$600/mo. Friday office closures have helped to keep costs down. We should also see a reduction with the usage of the solar array on Standpipe Rd.
18-32 HEAT	8,144.50	9,424.59	6,610.20	9,300.00	3613.20	8,800.00	Reduction in heating fuel costs for Administrative offices and Police Department. Friday office closures have helped.
18-33 SEWER & WATER	3,004.63	2,951.10	3,258.61	3,800.00	2,978.33	3,800.00	Rates for water & sewer per GSBSD, sprinklers, water usage, \$120/mo.= \$1440 yr, & drinking water. Sewer \$435/qtr=\$1740 yr.
18-34 RESTROOM MUNICIPAL LOT	0.00	0.00	0.00	2,000.00	0.00	3,000.00	For set up, cleaning & maintenance supplies. \$370 for lock storage cabinet; \$800 for electricity; \$500 sewer, \$1300 water.
18-35 ADMIN BLDG DUMPSTER	1,441.50	2,040.03	1,544.00	2,030.00	1240.00	1,920.00	Average cost increased to \$160/mo from \$132.
18-36 BUILDING SHARED MAINT	8,044.90	5,639.60	4,984.52	6,650.00	1475.55	6,500.00	A percentage cost charged by RH Reny Corp for maintenance of shared parking lots (off School & Chapman St.), lawn maintenance, and parking lot lights.

MUNICIPAL BUILDING DEPT 05							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
18-37 ALARM MONITORING	831.00	805.25	934.75	835.00	908.35	850.00	Digital Alarm Monitor \$288 Fire Alarm service \$600 (\$550 + mileage from Lewiston)
18-95 JANITORIAL SERVICES	2,594.22	2,098.17	2,782.96	9,400.00	3,210.00	9,400.00	Janitorial services, supplies, & carpet/floor maintenance.
MUNICIPAL BLDG	33,866.22	33,971.63	29,506.06	44,785.00	25,364.20	43,770.00	
FICA & MEDICARE							
81-88 FICA	173.04	154.96	118.89	0.00	0.00	0.00	Janitorial services are contracted/no FICA/Med exp
FICA & MEDICARE	173.04	154.96	118.89	0.00	0.00	0.00	
TOTAL MUNICIPAL BUILDING	34,039.26	34,126.59	29,624.95	44,785.00	25,364.20	43,770.00	
Increase/Decrease	#REF!	0.26%	-13.19%	51.17%		-2.27%	

LEGAL DEPT 07							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
LEGAL SERVICES							
20-18 LEGAL SERVICES	19,902.97	30,506.72	11,836.10	15,500.00	4,233.75	\$ 15,000.00	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	\$ 19,902.97	\$ 30,506.72	\$ 11,836.10	\$ 15,500.00	\$ 4,233.75	\$ 15,000.00	
TOTAL LEGAL SERVICES	\$ 19,902.97	\$ 30,506.72	\$ 11,836.10	\$ 15,500.00	\$ 4,233.75	\$ 15,000.00	
Increase/Decrease	#REF!	53.28%	-61.20%	30.96%		-3.23%	

INSURANCES DEPT 08							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
INSURANCE FOR TOWN							
43-43 PROPERTY & CASUALTY	6,200.00	6,200.00	6,024.00	6,200.00	6,223.78	\$ 6,225.00	Budget preliminary projections
INSURANCE FOR TOWN	\$ 6,200.00	\$ 6,200.00	\$ 6,024.00	\$ 6,200.00	\$ 6,223.78	\$ 6,225.00	
LIABILITY COVERAGE							
45-45 GENERAL LIABILITY	3,213.50	3,467.00	3,467.00	3,467.00	3,797.98	\$ 3,800.00	Have not heard of increase as of printing time
45-46 FIREFIGHTER LIABILITY							Moved w/in Fire Dept budget
45-48 SPECIAL ENDORSEMENT (Sexual Harrassment)	0.00	200.00	200.00	200.00	206.63	\$ 210.00	Have not heard of increase as of printing time
LIABILITY COVERAGE	\$ 3,213.50	\$ 3,667.00	\$ 3,667.00	\$ 3,667.00	\$ 4,004.61	\$ 4,010.00	
CRIME COVERAGE INSURANCE							
46-46 DISHONESTY, THEFT, FORGERY	0.00	750.00	750.00	750.00	774.87	\$ 775.00	
CRIME COVERAGE	\$ -	\$ 750.00	\$ 750.00	\$ 750.00	\$ 774.87	\$ 775.00	
PUBLIC OFFICALS LIABILITY							
47-47 PUBLIC OFFICIALS LIABILITY	2,298.50	4,600.00	4,600.00	4,600.00	4,752.56	\$ 4,760.00	Preliminary projections
PUBLIC OFFICALS	\$ 2,298.50	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00	\$ 4,752.56	\$ 4,760.00	
TOTAL INSURANCE	\$ 11,712.00	\$ 15,217.00	\$ 15,041.00	\$ 15,217.00	\$ 15,755.82	\$ 15,770.00	
Increase/Decrease	#REF!	29.93%	-1.16%	1.17%		3.63%	

ANIMAL CONTROL OFFICER DEPT 09							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
MIDCOAST HUMANE ANIMAL CONTRACTS							
36-29 SHELTER CONTRACT	2,248.45	2,378.50	2,550.70	3,034.00	2,883.40	\$ 3,432.64	Midcoast Humane Society Animal Shelter-contract price is \$1.48/per human population according to 2010 census; population of 2218, includes \$150 for any rabies or other care required (rabies, quarantine, etc). Moving forward MHS will insititute a minimum of 2% increase each year
36-36 ACO CONTRACT	2,256.56	2,401.01	1,172.39	3,000.00	1334.40	\$ 3,000.00	Contract with Lincoln County Sheriff's Dept. for ACO services.
LC ANIMAL CONTRACTS	\$ 4,505.01	\$ 4,779.51	\$ 3,723.09	\$ 6,034.00	\$ 4,217.80	\$ 6,432.64	
TOTAL ANIMAL CONTROL	\$ 4,505.01	\$ 4,779.51	\$ 3,723.09	\$ 6,034.00	\$ 4,217.80	\$ 6,432.64	
Increase/Decrease	#REF!	6.09%	-22.10%	62.07%		6.61%	

HIGHWAY DEPT 10							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
Dept: 10 HIGHWAY DEPT							
MISC EXPENSE							
11-57 PUBLIC NOTICES	17.50	350.00	61.25	158.00	85.99	\$ 158.00	Allows for 6 postings, kayak rack, dock removal, posted roads. YTD is higher than budgeted due to the ad to see the former highway truck.
MISC EXPENSE	\$ 17.50	\$ 350.00	\$ 61.25	\$ 158.00	\$ 85.99	\$ 158.00	
TELEPHONE							Reimburse for personal cell phone
16-11 CELL PHONE	0.00	300.00	300.00	300.00	150.00	\$ 300.00	\$25/month
TELEPHONE	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ 150.00	\$ 300.00	
EQUIPMENT, TOOLS & SUPPLIES							
21-14 GENERAL EQUIPMENT & SUPPLIES	161.29	855.66	1,679.17	1,900.00	2,389.62	\$1,340.00	New sting trimmer 340.00, try to find a used concrete mixer for ADA plates and catch basin repair.
21-15 HIGHWAY EQUIPMENT GENERAL	2,084.04	985.90	722.76	1,600.00	77.57	\$1,600.00	Sweeper Wear Parts= Brooms, Curb Brooms and Rubber Skirting, Snow Blower Cutting Edge, Bucket Cutting Edge
21-17 LEASED EQUIPMENT	811.86	307.49	98.00	4,500.00	0.00	\$6,000.00	Excavator Rental for culvert replacement. Breaker head for road side ledge. Grader for shoulder work
EQUIPMENT, TOOLS & SUPPLIES	\$ 3,057.19	\$ 2,149.05	\$ 2,499.93	\$ 8,000.00	\$ 2,467.19	\$ 8,940.00	
BOOKS & PUBLICATIONS							
23-17 GENERAL BOOKS	0.00	0.00	0.00	50.00	0.00		The new MUTCD Traffic code book.
BOOKS & PUBLICATIONS	\$ -	\$ -	\$ -	\$ 50.00	\$ -	\$ -	

HIGHWAY DEPT 10							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
VEHICLE FUEL COSTS - GAS & DIE							
25-33 HIGHWAY DEPT VEHICLE FUEL	4,338.22	4,847.45	3,806.61	4,500.00	2,204.95	\$4,500.00	Fuels for all small equipment and the Truck and Loader. Rental equipment as well.
VEHICLE FUEL COSTS	\$ 4,338.22	\$ 4,847.45	\$ 3,806.61	\$ 4,500.00	\$ 2,204.95	\$ 4,500.00	
SUPPLIES							
29-14 HIGHWAY GENERAL SUPPLIES	3,611.73	3,759.76	3,363.14	2,200.00	1,599.47	\$2,000.00	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	243.08	1,557.23	1,934.23	2,000.00	285.65	\$1,800.00	For Road Signs and Traffic Control Devices. (barricades, cones, warning signs) Sign Posts and Hardware
29-49 E911 STREET SIGNS	1,018.23	2,687.19	820.69	1,250.00	3,032.87		Replacements for all E-911 signs to meet compliancy requirements of upper/lower case lettering per MUTCD
SUPPLIES	\$ 4,873.04	\$ 8,004.18	\$ 6,118.06	\$ 5,450.00	\$ 4,917.99	\$ 3,800.00	
VEHICLES INS. & MAINT							
30-24 VEHICLE REPAIRS (LABOR & PARTS)	4,409.33	3,309.27	4,468.58	4,500.00	9,772.67	\$4,500.00	New truck tires, and general yearly maintenance
VEHICLES INS. & MAINT	\$ 4,409.33	\$ 3,309.27	\$ 4,468.58	\$ 4,500.00	\$ 9,772.67	\$ 4,500.00	
RETIREMENT PLAN							
38-24 TOWN MATCH RETIREMENT	7,831.15	5,440.61	4,404.05	4,559.00	3,008.65	\$ 4,615.05	Contribution rate set by Maine State Retirement System. Currently 10.1%.

HIGHWAY DEPT 10							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
RETIREMENT PLAN	\$ 7,831.15	\$ 5,440.61	\$ 4,404.05	\$ 4,559.00	\$ 3,008.65	\$ 4,615.05	
EMPLOYEES HEALTH INSURANCE							
40-40 EMP'EE HEALTH INS TOWNS	10,818.78	16,402.50	18,250.46	25,334.00	7,085.13	\$ 12,031.86	Reduced for change to enrollment status.
EMPLOYEES HEALTH INS	\$ 10,818.78	\$ 16,402.50	\$ 18,250.46	\$ 25,334.00	\$ 7,085.13	\$ 12,031.86	
WORKER'S COMPENSATION INSURANC							
41-41 WORKERS COMPENSATION INS	2,920.00	2,293.25	3,690.43	2,920.00	515.36	\$ 2,920.00	No increase.
WORKER'S COMP INS	\$ 2,920.00	\$ 2,293.25	\$ 3,690.43	\$ 2,920.00	\$ 515.36	\$ 2,920.00	
UNEMPLOYMENT COMPENSATION							
42-42 UNEMPLOYMENT COMPENSATION	307.80	275.36	94.86	275.00	44.84	\$ 275.00	no increase expected
UNEMPLOYMENT COMP	\$ 307.80	\$ 275.36	\$ 94.86	\$ 275.00	\$ 44.84	\$ 275.00	
INSURANCE FOR TOWN							
43-43 PROPERTY & CASUALTY INS	1,270.00	2,270.00	2,400.00	2,400.00	2,479.60	\$ 2,480.00	Increased premium due to new truck
INSURANCE FOR TOWN	\$ 1,270.00	\$ 2,270.00	\$ 2,400.00	\$ 2,400.00	\$ 2,479.60	\$ 2,480.00	
HIGHWAY MAINTENANCE							

HIGHWAY DEPT 10							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
52-12 CULVERTS	521.18	2,391.63	3,112.05	3,000.00	0.00	\$3,200.00	To replace Road Cross Culverts and Driveway Culverts. Try to do at least five a year.
52-52 WINTER SAND & SALT	1,320.00	1,366.38	1,820.00	3,000.00	3,923.20	\$3,000.00	This year we shall have more sidewalk to do. Bristol Road to Miles Road
52-53 GENERAL MAINTENANCE	6,680.98	11,708.74	8,185.82	11,700.00	7,801.26	\$14,000.00	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	0.00	1,032.12	672.71	1,300.00	259.80	\$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	685.60	0.00	217.94	1,000.00	180.00	\$1,000.00	Parking Lot, Main Street Cross Walks and parking stalls. Elam Street hand painting on Curbs
52-98 COLD PATCH	1,773.20	6,917.67	2,644.65	2,200.00	1,981.15	\$2,200.00	For pot hole repairs large and small. Egypt Road has the most. Still Spring makes them all over town
HIGHWAY MAINTENANCE	\$ 10,980.96	\$ 23,416.54	\$ 16,653.17	\$ 22,200.00	\$ 14,145.41	\$ 24,700.00	
TRAVEL & MTG EXPENSES							
60-62 MILEAGE	0.00	36.05	0.00	75.00	0.00	\$ 75.00	Reimb personal usage of vehicle.
TRAVEL & MTG EXP	\$ -	\$ 36.05	\$ -	\$ 75.00	\$ -	\$ 75.00	
TRAINING & EDUCATION MATERIAL							
62-53 TRAINING & EDUCATIONAL MAT	115.00	40.00	0.00	375.00	0.00	\$ 375.00	Required trainings for OSHA, MDOT, HazMat, ADA, & SDS

HIGHWAY DEPT 10							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
TRAINING & EDUC MATERIAL	\$ 115.00	\$ 40.00	\$ -	\$ 375.00	\$ -	\$ 375.00	
FICA & MEDICARE							
81-88 FICA	4,700.77	5,098.14	5,272.64	5,790.00	3,586.95	\$ 5,864.02	7.65% of total payroll for FICA/Med
FICA & MEDICARE	\$ 4,700.77	\$ 5,098.14	\$ 5,272.64	\$ 5,790.00	\$ 3,586.95	\$ 5,864.02	
HEATHER RD FACILITY ELECTRIC							
86-31 HEATER RD FACILITY S&S SHED	2,140.14	1,976.41	1,861.01	2,400.00	911.64	\$3,000.00	This is for Water, Heat, and Electricity. Small maintenance Jobs. Would like to add more LED out side lighting and buy an American Flag this year.
HEATER RD FACILITY	\$ 2,140.14	\$ 1,976.41	\$ 1,861.01	\$ 2,400.00	\$ 911.64	\$ 3,000.00	
PUBLIC LANDING							
89-30 PUBLIC LANDING MAINTENANCE	795.08	2,038.45	925.37	475.00	0.00	\$ 500.00	Looking into Dock lighting for those who are using the docks at night.
PUBLIC LANDING	\$ 795.08	\$ 2,038.45	\$ 925.37	\$ 475.00	\$ -	\$ 500.00	
PAYROLL							
90-55 HIGHWAY OVERTIME	1,107.52	-6,117.49	1,032.06	1,000.00	843.23	\$ 1,000.00	With additional hours of seasonal helper, OT should not be needed as much, occasional snow storms may require OT. This allows 20 hours of overtime if needed.
90-56 SEASONAL HWY ASSISTANT	20,130.00	27,096.48	27,356.31	30,563.00	14,420.83	\$ 30,960.32	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

HIGHWAY DEPT 10							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
90-57 ROAD COMMISSIONER	41,320.40	41,819.28	40,034.48	44,120.00	29,010.51	\$ 44,693.56	Requesting 1.3% Cost of Living adjustment.
PAYROLL	\$ 62,557.92	\$ 62,798.27	\$ 68,422.85	\$ 75,683.00	\$ 44,274.57	\$ 76,653.88	
CONTRACTED SERVICES							
91-23 GENERAL CONTRACTOR	2,500.00	8,750.00	2,860.02	4,900.00	201.21	\$4,900.00	2,500 for lease with Howard and Bowie for the snow dump. More welding of the Dock Brackets with stainless steel.
91-24 DOWNTOWN PLOWING	94,939.45	89,875.56	103,637.75	103,638.00	86,136.30	\$103,638.00	New 5 year contract approved on 2/20/2019.
91-25 HIGHWAYS	141,868.78	161,617.19	153,400.00	153,400.00	113,781.95	\$153,400.00	New 5 year contract approved on 2/20/2019.
91-26 ROADSIDE MOWING	1,615.00	1,674.00	1,697.25	1,900.00	1,338.25	\$1,700.00	Roadside mowing
91-27 CATCH BASIN CLEANING		\$ -				\$1,000.00	Water, Elm and Theater streets
91-28 CATCH BASIN REPAIR	0.00	582.75	0.00	1,500.00	153.78	\$1,500.00	Add a new basin on water street. Repairs made after winter.
91-29 TECHNICAL ASSISTANCE	4,717.48	9,892.80	8,658.70	6,550.00	10,642.08	\$6,500.00	Engineering fees. Administrative cost for Compliance Manual For Work Safety with Lynn Martin \$550.
91-30 TREE WORK	3,370.00	1,301.00	1,620.00	4,500.00	2,578.05	\$4,500.00	Tree trimming, increased to cover major trim at Keene Woods Rd for 3-4 days.
70-03 ADA COMPLIANCE	0.00	4,000.00	1,950.00	4,000.00	0.00	\$5,200.00	Cost increase to 650.00 per ADA plate. We only do Four locations a year and each has two plates.
CONTRACTED SERVICES	\$ 249,010.71	\$ 277,693.30	\$ 273,823.72	\$ 280,388.00	\$ 214,831.62	\$ 282,338.00	
HIGHWAY DEPARTMENT TOTAL	\$ 370,143.59	\$ 418,738.83	\$ 413,052.99	\$ 445,832.00	\$ 310,482.56	\$ 438,025.81	
Increase/Decrease	#REF!	13.13%	-1.36%	7.94%		-1.75%	

POLICE DEPARTMENT DEPT 12							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
POSTAGE & MAIL SERVICES							
10-10 POSTAGE GENERAL	516.36	753.83	680.88	636.00	296.15	\$ 636.00	Postage increase on 1/24/21 from .50 to .51
POSTAGE & MAIL SERVICES	\$ 516.36	\$ 753.83	\$ 680.88	\$ 636.00	\$ 296.15	\$ 636.00	
PUBLIC ADVERTISING							
11-57 PUBLIC NOTICES	595.00	1,162.50	337.50	500.00	0.00	\$ 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	\$ 337.50	\$ 500.00	\$ -	\$ 500.00	
EQUIPMENT MAINTENANCE							
12-10 OFFICE PHOTOCOPIER	2,984.23	2,114.52	2,364.93	2,304.00	1146.28	\$ 2,304.00	Copier lease \$192/mo
12-15 COMPUTER MAINTENANCE	4,054.90	2,459.68	4,647.57	4,325.00	2,811.24	\$ 4,410.00	Portion of annual IT contract (\$7,428/yr) + 15 hours consultation/professional hours at \$85/hr (\$3229.44+\$1275)
12-38 POLICE DEPT EQUIPMENT MAINT.	8,366.83	638.46	627.58	2,400.00	0.00	\$ 7,000.00	Upkeep and repairs of all departmental equipment. Including but not limited to body cameras, tasers, radars, etc.
EQUIP. MAINT	\$ 15,405.96	\$ 5,212.66	\$ 7,640.08	\$ 9,029.00	\$ 3,957.52	\$ 13,714.00	
COMPUTER SOFTWARE							
13-38 SOFTWARE LICENSES	6,701.60	7,394.81	7,677.04	7,498.00	556.65	\$ 11,400.00	This is an increase of \$4000. The increase is based on a \$500 per year Tri-Tec (police computer software) contractual increase that is out of my hands due to the cost sharing between lincoln county agencies. The remaining \$3500 is an increase for a body camera contract I would like to enter in with Axon. It is a 5 year contract and will greatly improve our camera systems as well as provide free replacement equipment and cloud based storage.
COMPUTER SOFTWARE	\$ 6,701.60	\$ 7,394.81	\$ 7,677.04	\$ 7,498.00	\$ 556.65	\$ 11,400.00	
TELEPHONE							
16-11 CELL PHONE	2,392.40	2,399.48	2,515.64	3,360.00	2,122.76	\$ 3,360.00	Cell phones for PD officers
16-12 LAND LINES	2,257.84	2,184.87	2,096.17	2,100.00	1,321.63	\$ 2,100.00	Land line costs for PD
TELEPHONE	\$ 4,650.24	\$ 4,584.35	\$ 4,611.81	\$ 5,460.00	\$ 3,444.39	\$ 5,460.00	
BOOKS & PUBLICATIONS							

POLICE DEPARTMENT DEPT 12							COMMENTS
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	
23-17 GENERAL BOOKS	434.80	470.80	866.80	475.00	74.80	\$ 475.00	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	\$ 470.80	\$ 866.80	\$ 475.00	\$ 74.80	\$ 475.00	
VEHICLE FUEL COSTS - GAS & DIE							
25-25 POLICE DEPT GASOLINE	10,240.57	9,711.05	9,491.38	11,000.00	4,204.66	\$ 11,000.00	
VEHICLE FUEL COSTS	\$ 10,240.57	\$ 9,711.05	\$ 9,491.38	\$ 11,000.00	\$ 4,204.66	\$ 11,000.00	
RADIO PURCHASE & MAINT							
28-28 RADIO REPAIRS	2,200.00	0.00	0.00	1,000.00	0.00	\$ 1,000.00	The county is switching over to digital radio frequency and there will be a cost to this switch. This line item will help cover these costs. Any remaining monies, if any, will be used to cover any needed repairs to current radios and radio equipment.
RADIO PURCHASE/MAINT	\$ 2,200.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
SUPPLIES							
29-10 POLICE DEPT OFFICER SUPPLIES	3,659.27	1,230.57	-861.15	8,630.65	736.20	\$ 4,000.00	General replacement of duty belts, unserviceable duty equipment used on a daily bases. Practice ammunition and duty ammunition for handguns and patrol rifles. FY2021's budgeted amount includes reimbursement of \$1977.65 of officer attire.
SUPPLIES	\$ 3,659.27	\$ 1,230.57	\$ (861.15)	\$ 8,630.65	\$ 736.20	\$ 4,000.00	
VEHICLES MAINT							
30-24 VEHICLE REPAIRS (LABOR & PARTS)	-51.60	4,045.99	13,367.82	4,000.00	1,848.08	\$ 5,000.00	This was increased due to not having any vehicles under a warranty for the entire budget cycle. The new cars and suv's are becoming so technical and complicated that our local repair facility does not have the means to diagnose them in a timely fashion. Dealership labor rates are almost 4 times what we pay our local shop.
VEHICLES INS. & MAINTENANCE	\$ (51.60)	\$ 4,045.99	\$ 13,367.82	\$ 4,000.00	\$ 1,848.08	\$ 5,000.00	

POLICE DEPARTMENT DEPT 12							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
OFFICE SUPPLIES							
32-16 OFFICE SUPPLIES GENERAL	1,346.71	1,766.01	6,968.98	2,030.00	228.63	\$ 2,030.00	No increase
OFFICE SUPPLIES	\$ 1,346.71	\$ 1,766.01	\$ 6,968.98	\$ 2,030.00	\$ 228.63	\$ 2,030.00	
RETIREMENT PLAN							
38-23 TOWN MATCH RETIREMENT	22,174.33	25,909.22	30,483.57	31,082.00	18,437.20	\$ 34,693.16	Contribution rates set by ME State Retirement FY21= 10.1% for Pension. The Town set 7.5% for 457 Plan
RETIREMENT PLAN	\$ 22,174.33	\$ 25,909.22	\$ 30,483.57	\$ 31,082.00	\$ 18,437.20	\$ 34,693.16	
EMPLOYEES HEALTH INSURANCE							
40-40 HEALTH INS TOWNS SHARE	83,537.05	77,310.74	85,687.11	106,458.00	47,481.87	\$ 88,507.02	Maine Municipal Health Trust voted for no increase in premiums for the '21 calendar year. With no increase for '21, I anticipate a 5% incr for '22 calendar year (2nd 1/2 of our fiscal year). Police Officers & Admin Asst.= \$30,276 July-Dec '21; Jan-June '22 = \$31,789.56. PD Officers' insurance benefits are set by Union Agreement to expire 6/30/2021. Chief= \$26,441.46/yr Insurance is set by contract. July-Dec '21= \$12,898.26 & Jan-June '22= \$13,543.20.
HEALTH INS	\$ 83,537.05	\$ 77,310.74	\$ 85,687.11	\$ 106,458.00	\$ 47,481.87	\$ 88,507.02	
WORKER'S COMPENSATION INSURANC							
41-41 WORKER COMP INS	9,625.00	7,341.69	7,170.06	9,625.00	1,053.13	\$ 9,625.00	No increase expected.
WORKER'S COMP INS	\$ 9,625.00	\$ 7,341.69	\$ 7,170.06	\$ 9,625.00	\$ 1,053.13	\$ 9,625.00	
UNEMPLOYMENT COMPENSATION							
42-42 UNEMPLOYMENT COMPENSATION	0.00	485.84	394.12	1,285.00	215.22	\$ 1,285.00	No increase expected.
UNEMPLOYMENT COMP	\$ -	\$ 485.84	\$ 394.12	\$ 1,285.00	\$ 215.22	\$ 1,285.00	
INSURANCE FOR TOWN							
43-43 PROPERTY & CASUALTY INS	10,185.00	10,185.00	10,185.00	10,185.00	10,522.78	\$ 10,575.00	No increase expected
INSURANCE FOR TOWN	\$ 10,185.00	\$ 10,185.00	\$ 10,185.00	\$ 10,185.00	\$ 10,522.78	\$ 10,575.00	
ALLOWANCE FOR RATE INCREASE							
30-44 TOWN VEHICLE COVERAGE	3,000.00	0.00	0.00	4,500.00	0.00	\$ 4,500.00	Police vehicles insurance

POLICE DEPARTMENT DEPT 12							COMMENTS
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	
ALLOWANCE FOR RATE INCREASE	\$ 3,000.00	\$ -	\$ -	\$ 4,500.00	\$ -	\$ 4,500.00	
CLOTHING & UNIFORMS							
56-56 CLOTHING & UNIFORMS PD	5,792.82	3,889.11	9,126.59	3,000.00	1237.78	\$ 3,000.00	Provides yearly uniforms to the officers, reserves & parking enforcement.
CLOTHING & UNIFORMS	\$ 5,792.82	\$ 3,889.11	\$ 9,126.59	\$ 3,000.00	\$ 1,237.78	\$ 3,000.00	
TRAVEL & MEETING EXPENSES							
60-62 MILEAGE	722.82	685.48	617.32	1,700.00	76.39	\$ 1,700.00	Mileage reimbursement for trainings, forums, and meetings.
TRAVEL & MTG EXPENSES	\$ 722.82	\$ 685.48	\$ 617.32	\$ 1,700.00	\$ 76.39	\$ 1,700.00	
MEMBERSHIP FEES OR DUES							
61-61 MEMBERSHIP FEES &/OR DUES	727.00	735.00	1,040.00	940.00	650.00	\$ 1,070.00	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, \$305-Rotary Annual Membership & breakfast.
MEMBERSHIP FEES/DUES	\$ 727.00	\$ 735.00	\$ 1,040.00	\$ 940.00	\$ 650.00	\$ 1,070.00	
TRAINING & EDUCATION MATERIAL							
62-53 TRAINING & EDUC MAT	4,050.11	2,908.97	-5,207.39	7,500.00	2,809.00	\$ 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.
TRAINING & EDUC MAT	\$ 4,050.11	\$ 2,908.97	\$ (5,207.39)	\$ 7,500.00	\$ 2,809.00	\$ 7,500.00	
OVERTIME PAY ALL DEPTS							
80-50 PD OVERTIME & HOLIDAY PAY	19,550.69	23,855.64	37,469.57	26,820.00	8,324.15	\$ 26,820.00	Increased this line item by \$3700, \$1471 will be for the increase to the holiday payout and the remaining 2250 will be for the amount their OT will increase based upon the new pay scale per union contract.
OVERTIME PAY	\$ 19,550.69	\$ 23,855.64	\$ 37,469.57	\$ 26,820.00	\$ 8,324.15	\$ 26,820.00	

POLICE DEPARTMENT DEPT 12							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
FICA & MEDICARE							
81-88 FICA	18,717.84	20,500.02	23,804.44	25,121.00	14,958.20	\$ 28,035.84	FICA/Med Cost at full 7.65% (1.45%-Med & 6.2%-FICA)
FICA & MEDICARE	\$ 18,717.84	\$ 20,500.02	\$ 23,804.44	\$ 25,121.00	\$ 14,958.20	\$ 28,035.84	
ANNUAL STIPEND PD							
84-63 POLICE DEPT Y-Mbrshp	0.00	1,000.00	1,000.00	1,500.00	1,300.00	\$ 1,300.00	CLC YMCA membership. Per active police union contract with town.
ANNUAL STIPEND	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00	\$ 1,300.00	\$ 1,300.00	
PAYROLL							
90-60 CHIEF	55,016.00	55,354.56	57,988.57	65,000.00	42,233.23	\$ 67,145.00	per contract 2% raise yearly as well as 1.3% Cost of Living increase.
90-61 PATROL SGT.	45,835.17	47,799.78	45,585.00	49,421.00	31,982.13	\$ 55,973.00	Raise in hourly pay Per CBA
90-62 PATROLMAN TESSIER	17,949.66	36,451.70	38,886.13	40,352.00	22,141.18	\$ 53,049.60	Raise in hourly pay Per CBA, anniversary date of 10/1/2021
90-64 PATROLMAN DPD SYLVESTER	40,120.56	44,908.06	45,081.67	45,198.00	29,161.66	\$ 52,396.80	Raise in hourly pay Per CBA Anniversary date 01/19/2022
90-65 PATROLMAN DPD OPEN BOOTH	37,157.14	23,993.34	38,046.66	40,352.00	26,442.20	\$ 47,299.20	Raise in hourly pay per CBA
90-66 PD RESERVE OFFICERS	6,850.00	8,353.00	7,288.63	10,000.00	9,552.00	\$ 12,000.00	Increase hourly pay to stay competitive with other agencies competing for qualified part-time officers.
90-67 SEASONAL PARKING ENFORC	5,696.00	5,567.50	5,109.50	7,550.00	0.00	\$ 7,550.00	no increase, no expenditure for current year as we did not fill the seasonal position due to Covid-19
90-68 PUBLIC SAFETY ADMINISTRATIVE ASSISTANT	34,268.81	35,006.43	36,795.40	43,680.00	28,596.75	\$ 44,248.00	Includes 1.3% Cost of living adjustment. \$567.84/yr or \$0.28/hr
90-96 PAYROLL LIABILITIES	0.00	0.00	0.00	825.00	0.00	\$ 825.00	Continue to fund reserve for one more year at \$1650, then reduce to 50% in Police dept.
PAYROLL	\$ 242,893.34	\$ 257,434.37	\$ 274,781.56	\$ 302,378.00	\$ 190,109.15	\$ 340,486.60	
POLICE DEPARTMENT TOTAL	\$ 466,674.91	\$ 468,573.65	\$ 527,333.09	\$ 582,352.65	\$ 312,521.95	\$ 614,312.62	
Increase/Decrease	#REF!	0.41%	12.54%	10.43%		5.49%	

FIRE DEPARTMENT DEPT 13							
DEPARTMENT	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
POSTAGE & MAIL SERVICES							
10-10 POSTAGE GENERAL	90.00	142.00	92.00	125.00	0.00	\$ 125.00	Covers mailbox rental and postage. Reduced to reflect previous yearly costs
POSTAGE & MAIL SERV	\$ 90.00	\$ 142.00	\$ 92.00	\$ 125.00	\$ -	\$ 125.00	
EQUIPMENT MAINTENANCE							
12-39 FIRE DEPT EQUIPMENT MAINT	394.00	3,023.82	3,240.65	1,200.00	1009.11	\$ 1,200.00	Covers SCBA flow testing (yearly requirement, 20 packs estimated \$60 per pack).
EQUIPMENT MAINT	\$ 394.00	\$ 3,023.82	\$ 3,240.65	\$ 1,200.00	\$ 1,009.11	\$ 1,200.00	
TELEPHONE							
16-11 CELL PHONE	0.00	120.00	120.00	120.00	0.00	\$ 120.00	Reimburse Chief at \$10 a month towards cell phone
16-12 LAND LINES	687.29	572.60	691.17	690.00	345.54	\$ 690.00	Average bill is just over \$57 / month at 12 months
TELEPHONE	\$ 687.29	\$ 692.60	\$ 811.17	\$ 810.00	\$ 345.54	\$ 810.00	
EQUIPMENT, TOOLS & SUPPLIES							
21-14 GENERAL EQUIPMENT	7,543.98	9,241.99	7,949.22	3,000.00	6,111.60	\$ 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	\$ 7,543.98	\$ 9,241.99	\$ 7,949.22	\$ 3,000.00	\$ 6,111.60	\$ 3,000.00	
MISCELLANEOUS							
22-86 FIRE DEPT PROFESSIONAL TESTING	5,857.52	3,765.00	3,525.00	5,065.00	\$ 2,600.00	\$ 4,515.00	Covers pump test and service (\$600 per truck x 4 trucks), aerial ladder certification (\$875), ground ladder testing (\$40 x 16 ladders). Garage door maintenance (\$600 FY22) to be conducted every other year and alternate with aerial service (\$750

FIRE DEPARTMENT DEPT 13							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
MISC	\$ 5,857.52	\$ 3,765.00	\$ 3,525.00	\$ 5,065.00	\$ 2,600.00	\$ 4,515.00	FY21) to provide roughly flat budget.
VEHICLE FUEL COSTS - GAS & DIE							
25-32 FIRE DEPT VEHICLE FUEL	2,756.67	2,718.64	2,618.24	3,200.00	1463.59	\$ 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	\$ 2,756.67	\$ 2,718.64	\$ 2,618.24	\$ 3,200.00	\$ 1,463.59	\$ 3,200.00	
RADIO PURCHASE & MAINTENANCE							
28-13 FIRE DEPT PAGERS	0.00	4,560.47	1,431.00	1,740.00	0.00	\$ 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	0.00	1,496.27	359.75	260.00	0.00	\$ 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	\$ -	\$ 6,056.74	\$ 1,790.75	\$ 2,000.00	\$ -	\$ 2,000.00	
VEHICLES INS. & MAINT							
30-23 VEHICLE INSPECTIONS	0.00	0.00	0.00	1,200.00	0.00	\$ 1,200.00	Covers the required yearly inspection of fire department vehicles
30-24 VEHICLE REPAIRS (LABOR & PARTS)	8,264.49	5,343.72	7,902.00	9,000.00	10,256.37	\$ 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	\$ 8,264.49	\$ 5,343.72	\$ 7,902.00	\$ 10,200.00	\$ 10,256.37	\$ 10,200.00	
OFFICE SUPPLIES							

FIRE DEPARTMENT DEPT 13							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
32-16 OFFICE SUPPLIES GENERAL	195.93	115.98	0.00	450.00	12.65	\$ 450.00	Covers toner, pens, paper, and office consumables
OFFICE SUPPLIES	\$ 195.93	\$ 115.98	\$ -	\$ 450.00	\$ 12.65	\$ 450.00	
LIABILITY COVERAGE							
45-46 FIREFIGHTER LIABILITY	1,681.00	816.00	0.00	2,100.00	467.50	\$ 2,100.00	Covers door to door coverage for Firefighters
43-43 Property Insurance	0.00	824.00	-3,550.00	1,200.00	1,239.80	\$ 1,300.00	
30-44 Mobile Equipment Ins				\$ 1,949.00	\$ -	\$ 1,949.00	
30-44 Vehicle Insurance				\$ 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	0.00	0.00	3,720.17	4,373.00	537.77	\$ 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	\$ 1,681.00	\$ 1,640.00	\$ 170.17	\$ 14,422.00	\$ 2,245.07	\$ 14,522.00	
CLOTHING & UNIFORMS							
56-57 FIRE DEPT CLOTHING/UNIFORM	379.00	403.10	0.00	5,400.00	1,857.90	\$ 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
CLOTHING & UNIFORMS	\$ 379.00	\$ 403.10	\$ -	\$ 5,400.00	\$ 1,857.90	\$ 5,400.00	
MEMBERSHIP FEES OR DUES							
61-61 MEMBERSHIP FEES &/OR DUES	662.00	545.00	585.00	600.00	95.00	\$ 600.00	Covers membership in Lincoln County Fire Chiefs' Association, Maine State Federation of Firefighters, Maine Fire Chiefs' Association, New England States Veterans Firefighter League

FIRE DEPARTMENT DEPT 13							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
MEMBERSHIP FEES/DUES	\$ 662.00	\$ 545.00	\$ 585.00	\$ 600.00	\$ 95.00	\$ 600.00	
TRAINING & EDUCATION MATERIAL							
62-53 TRAIN & EDUC MATERIALS	264.95	1,227.04	39.37	1,300.00	49.57	\$ 1,300.00	Covers costs for training and travel for any out of town trainings (i.e. Central Maine or Southern Maine Fire attack schools).
TRAINING & EDUC MATERIAL	\$ 264.95	\$ 1,227.04	\$ 39.37	\$ 1,300.00	\$ 49.57	\$ 1,300.00	
FICA & MEDICARE							
81-88 FICA	3,841.79	3,402.00	3,444.28	3,977.00	2,896.59	\$ 4,169.86	Budget for 6.2% Social Security and 1.45% Medicare employer contributions. Increase due to requested payroll increase.
FICA & MEDICARE	\$ 3,841.79	\$ 3,402.00	\$ 3,444.28	\$ 3,977.00	\$ 2,896.59	\$ 4,169.86	
HEALTH SERVICES							
82-38 FIRE DEPT HEALTH SEVICES	0.00	0.00	0.00	800.00	0.00	\$ 800.00	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.
HEALTH SERVICES	\$ -	\$ -	\$ -	\$ 800.00	\$ -	\$ 800.00	
PAYROLL							
90-85 Chief	\$ 6,500.00	\$ 6,500.00		\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	
90-85 Deputy Chief	\$ 4,000.00	\$ 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	\$ 3,500.00	
90-85 2nd Assistant Chief	\$ 2,500.00	\$ 2,500.00		\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	
90-85 Foreman of Pumpers	\$ 2,300.00	\$ 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	\$ 1,100.00	\$ 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	\$ 1,500.00	
90-85 Treasurer	\$ 500.00	\$ 500.00		\$ 500.00	\$ 500.00	\$ 500.00	

FIRE DEPARTMENT DEPT 13							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
90-85 Administrative Assistant (new item)							
90-85 Clerk	\$ 500.00	\$ 500.00		\$ 500.00	\$ 500.00	\$ 500.00	
90-85 Fire Fighter On-Call Pay	\$ 16,429.50	\$ 12,600.00		\$ 15,015.00	\$ 9,597.00	\$ 17,325.00	Increase requested based on trend of the last few years of calls. Using same budget hours as FY21 request of 950 hours. - Request increase \$15/hr
90-85 Fire Fighter Training Pay	\$ 9,609.00	\$ 7,482.74		\$ 10,010.00	\$ 4,336.50	\$ 11,550.00	
90-85 Pay per Meeting	\$ 31.25	\$ 40.00		\$ 33.00	\$ 30.25	\$ 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	\$ 1,500.00	\$ 1,950.00	Stipend for interior qualified members at \$150 per year
Fire Suppression: Haz- Mat Operations	\$ 150.00	\$ 250.00		\$ -			
90-85 #17 Earned Paid Leave						\$ 600.00	Estimate based on 2019 numbers would indicate 40 hours of total time earned by members (Did not use 2020 due to off training hours due to COVID-19)
3600	\$ 800.00	\$ 800.00		\$ 800.00	\$ 800.00	\$ 800.00	
90-85 FIRE DEPT. COMPENSATION	\$ 51,019.75	\$ 45,472.74	\$ 45,796.88	\$ 52,783.00	\$ 38,663.75	\$ 55,308.00	
38-26 LOSAP Contribution (Length of Service)				\$ 7,000.00	\$ -	\$ 7,000.00	
LOSAP Contribution				\$ 7,000.00	\$ -	\$ 7,000.00	
FIRE DEPARTMENT PAYROLL	\$ 51,019.75	\$ 45,472.74	\$ 45,796.88	\$ 59,783.00	\$ 38,663.75	\$ 62,308.00	
FIRE STATION BLDNG EXPENSES							
33-30 SUPPLIES & MAINTENANCE	2,039.08	3,001.23	1,744.57	3,600.00	1,383.40	\$ 3,600.00	
33-31 ELECTRICITY	2,017.18	1,983.05	2,027.00	2,100.00	910.04	\$ 1,800.00	Should see a reduction in electricity costs with the solar array field on Standpipe Rd.

FIRE DEPARTMENT DEPT 13							
	2018	2019	2020	2021	2021	2022	COMMENTS
	Actual	Actual	Actual	Budget	Year to Date	Requests	
33-32 HEAT	7,587.88	10,084.66	7,725.21	7,700.00	3,527.46	\$ 7,700.00	
33-33 WATER	250.18	256.20	256.20	256.00	192.15	\$ 256.00	
33-36 BULK GAS	23.10	0.00	25.72	125.00	41.18	\$ 125.00	Covers propane for standby generator and kitchen
33-37 ALARM	1,051.00	1,051.00	1,117.00	1,150.00	1,051.00	\$ 1,150.00	
FIRE STATION BLDG EXPENSES	\$ 12,968.42	\$ 16,376.14	\$ 12,895.70	\$ 14,931.00	\$ 7,105.23	\$ 14,631.00	
CONTRACTED SERVICES							
91-95 JANITORIAL	1,305.00	1,320.46	1,305.00	1,740.00	870.00	\$ 1,740.00	
CONTRACTED SERVICES	\$ 1,305.00	\$ 1,320.46	\$ 1,305.00	\$ 1,740.00	\$ 870.00	\$ 1,740.00	
FIRE DEPARTMENT TOTAL	\$ 97,911.79	\$ 101,486.97	\$ 92,165.43	\$ 129,003.00	\$ 75,581.97	\$ 130,970.86	
Increase/Decrease	#REF!	3.65%	-9.18%	39.97%		1.53%	

EMERGENCY MANAGEMENT DEPT 14							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
TELEPHONE							
16-11 CELL PHONE	0.00	120.00	120.00	120.00	0.00	\$ 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	0.00	0.00	0.00	540.00	240.06	640.00	Sandbag purchase/200 bags for \$100. EMA Tablet w/broadband \$540
SUPPLIES	\$ -	\$ -	\$ -	\$ 540.00	\$ 240.06	\$ 640.00	
MEMBERSHIP FEES OR DUES							
61-61 MEMBERSHIP FEES &/OR DUES		\$ -	\$ -		\$ -		Budgeted \$100 for FY2021; but after town meeting the membership dues for the County were removed due to no fee for the County.
MEMBERSHIP FEES	\$ -	\$ -					
TRAINING & EDUCATION MATERIAL							
62-53 TRAINING & EDUCATIONAL	0.00	0.00	0.00	120.00	0.00	\$ 120.00	allows for 1 training
TRAINING & EDUC MAT	\$ -	\$ -	\$ -	\$ 120.00	\$ -	\$ 120.00	
FICA & MEDICARE							
81-88 FICA	87.98	99.45	99.44	99.00	49.72	\$ 99.45	7.65% of payroll for Soc. Sec & Medicare
FICA & MEDICARE	\$ 87.98	\$ 99.45	\$ 99.44	\$ 99.00	\$ 49.72	\$ 99.45	
PAYROLL							
90-84 EMERGENCY MANAGEMENT	1,000.00	1,000.00	1,000.00	1,000.00	500.00	\$ 1,000.00	
90-95 DEPUTY EMA DIRECTOR	300.00	300.00	300.00	300.00	150.00	\$ 300.00	
PAYROLL	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 650.00	\$ 1,300.00	
TOTAL EMERGENCY	\$ 1,387.98	\$ 1,519.45	\$ 1,519.44	\$ 2,179.00	\$ 939.78	\$ 2,279.45	
Increase/Decrease	#REF!	9.47%	0.00%	43.41%		4.61%	

HYDRANTS & FIRE PREVENTION DEPT 15							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
HYDRANT RENTAL FEE							
51-55 FIRE PREVENTION HYDRANT	146,865.90	151,062.58	138,466.25	151,063.00	88,114.88	\$ 151,061.40	
HYDRANTS	\$ 146,865.90	\$ 151,062.58	\$ 138,466.25	\$ 151,063.00	\$ 88,114.88	\$ 151,061.40	
HYDRANTS (FIRE PREVENTION)	\$ 146,865.90	\$ 151,062.58	\$ 138,466.25	\$ 151,063.00	\$ 88,114.88	\$ 151,061.40	
Increase/Decrease	#REF!	2.86%	-8.34%	9.10%		0.00%	

STREET LIGHTS DEPT 16							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
STREET LIGHTS							Continue to maintain
50-82 STREET LIGHTS ONLY	17,257.21	17,445.80	17,678.48	17,000.00	12,565.30	\$ 6,500.00	relatively low rates through Maine Power Option contract. Increased to reflect the year to date expenditures, averaging
STREET LIGHTS	\$ 17,257.21	\$ 17,445.80	\$ 17,678.48	\$ 17,000.00	\$ 12,565.30	\$ 6,500.00	
TOTAL STREET LIGHTS	\$ 17,257.21	\$ 17,445.80	\$ 17,678.48	\$ 17,000.00	\$ 12,565.30	\$ 6,500.00	
Increase/Decrease	#REF!	1.09%	1.33%	-3.84%		-61.76%	

TRAFFIC LIGHTS DEPT 17							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
LIGHTS TRAFFIC							
50-83 POWER & MAINTENANCE	1,602.88	3,507.20	737.72	2,000.00	2,101.34	\$ 3,000.00	Increased due to continued maintenance costs. Overexpended current budget due to maintenance again; 3 repairs for Main St./Bristol light for \$1,775 & \$625 for Main/Biscay light.
TRAFFIC LIGHTS	\$ 1,602.88	\$ 3,507.20	\$ 737.72	\$ 2,000.00	\$ 2,101.34	\$ 3,000.00	
TOTAL TRAFFIC LIGHTS	\$ 1,602.88	\$ 3,507.20	\$ 737.72	\$ 2,000.00	\$ 2,101.34	\$ 3,000.00	
Increase/Decrease	#REF!	118.81%	-78.97%	171.11%		50.00%	

ADULT EDUCATION DEPT 18							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
ADULT EDUCATION							
98-76 ADULT ED	0.00	8,106.00	0.00	8,350.00	8,350.00	\$ 8,350.00	Increase in request, first increase since FY2014. Payable in October.
ADULT EDUCATION	\$ -	\$ 8,106.00	\$ -	\$ 8,350.00	\$ 8,350.00	\$ 8,350.00	
ADULT EDUCATION	\$ -	\$ 8,106.00	\$ -	\$ 8,350.00	\$ 8,350.00	\$ 8,350.00	
Increase/Decrease	#REF!	#DIV/0!	-100.00%	#DIV/0!		0.00%	

COMMUNITY SERVICES DEPT 19							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
HOLIDAY FUNDING							
93-33 4TH OF JULY APPROPRIATION	0.00	2,500.00	2,500.00	2,500.00	0.00	\$ -	Will utilize '21's budgeted funds as a carry-forward to contribute to '22's fireworks display.
HOLIDAY FUNDING	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	
TOWN OWNED PROPERTY							
97-77 RIVERSIDE PARK	2,003.93	313.32	211.96	500.00	0.00	\$ 500.00	Sprinklers, TruGreen fertilizer, & bug control.
TOWN OWNED PROPERTY	\$ 2,003.93	\$ 313.32	\$ 211.96	\$ 500.00	\$ -	\$ 500.00	
COMMUNITY SERVICE	\$ 2,003.93	\$ 2,813.32	\$ 2,711.96	\$ 3,000.00	\$ -	\$ 500.00	
Increase/Decrease			-3.60%	10.62%		-83.33%	

TOWN CLOCK APPROPRIATION DEPT 21							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
TOWN CLOCK APPROPRIATION							
92-78 TOWN CLOCK REPAIRS	1250.00		0.00	0.00	0.00	0.00	Removed from budget due to digitization of the clock works we no longer need to have someone climb inot the tower to manually wind the clock.
TOWN CLOCK APPROPRIATION	\$ 1,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	
TOWN CLOCK	\$ 1,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Increase/Decrease			#DIV/0!	#DIV/0!		0.00%	

BISCAY BEACH PROPERTY DEPT 22							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
BISCAY BEACH PROPERTY							
18-39 PORT-A-POTTY	0.00	525.00	420.00	875.00	0.00	\$ 450.00	Reduced due to covid & unsure if a port-a-potty will be able to be placed for public use.
BISCAY BEACH	0.00	525.00	420.00	875.00	0.00	450.00	
BISCAY BEACH PROPERTY	\$ -	\$ 525.00	\$ 420.00	\$ 875.00	\$ -	\$ 450.00	
Increase/Decrease						-48.57%	

COUNTY TAX DEPT 24							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
COUNTY TAX							
87-87 COUNTY TAX	446,656.61	465,189.69	481,654.71	497,233.49	497,233.49	\$ 505,000.00	County Budget due to be set at beginning of March, \$505,000 is a best guesstimate.
COUNTY TAX	\$ 446,656.61	\$ 465,189.69	\$ 481,654.71	\$ 497,233.49	\$ 497,233.49	\$ 505,000.00	
COUNTY TAX	\$ 446,656.61	\$ 465,189.69	\$ 481,654.71	\$ 497,233.49	\$ 497,233.49	\$ 505,000.00	
Increase/Decrease	#REF!	4.15%	3.54%	3.23%		1.56%	

CONTINGENCY DEPT 25							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
CONTINGENCY							
99-90 CONTINGENCY	11,618.48	-1,500.00	10,329.62	24,000.00	12,354.25	\$ 22,000.00	Represents a hedge for unanticipated expenditures.
CONTINGENCY	\$ 11,618.48	\$ (1,500.00)	\$ 10,329.62	\$ 24,000.00	\$ 12,354.25	\$ 22,000.00	
TOTAL CONTINGENCY	\$ 11,618.48	\$ (1,500.00)	\$ 10,329.62	\$ 24,000.00	\$ 12,354.25	\$ 22,000.00	
Increase/Decrease	#REF!	-112.91%	788.64%	132.34%		-8.33%	

COMMUNITY BETTERMENT DEPT 26							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
COMMUNITY BETTERMENT ORGANIZATIONS							Pay out in June. Provider agencies submit petitions for funds, due to pandemic provider agencies were able to submit a request without petition, for the same amount as previously requested.
54-76 PROVIDER AGENCY PETITIONS	14,665.00	9,665.00	18,572.00	10,665.00	11,802.47	\$ 9,507.00	
54-77 CLC AMBULANCE	4,800.00	5,616.00	31,000.00	70,538.00	70,537.50	\$ 76,322.21	Pay out in October
54-78 LCTV	6,037.00	6,966.00	6,966.00	6,966.00	6,966.00	\$ 11,966.00	Pay out in October
54-80 SKIDOMPHA LIBRARY	21,000.00	21,000.00	33,813.00	33,813.00	33,813.02	\$ 33,813.00	Pay out in October
COMMUNITY BETTERMENT AGENCIES	\$ 46,502.00	\$ 43,247.00	\$ 90,351.00	\$ 121,982.00	\$ 123,118.99	\$131,608.21	
COMMUNITY BETTERMENT ORGANIZATIONS	\$ 46,502.00	\$ 43,247.00	\$ 90,351.00	\$ 121,982.00	\$ 123,118.99	\$131,608.21	
Increase/Decrease	#REF!	-7.00%	108.92%	35.01%		7.89%	
<i>Petitions already submitted, however they are NOT due until April 26th so may still have some submitted.</i>	2018 Request amt	2019 Request amt	2020 Request amt	2021 Request amt	2022 Request amt		
Pemaquid Watershed	500	500					
New Hope for Women	1155	1155	1212	1155	1325		
Healthy Kids	2200	2200	2200	2200	2200		
Spectrum Generations	2990	2990	2990	3127.47	2662		
Midcoast Maine Community Action	1320	1320	1320	1320	1320		
Coastal Kids Preschool	1500	1500	1500	2000	2000		
Ecumenical Food Pantry	500						
Eldercare	5000						
Coastal Rivers Conservation Trust (Dama River Assoc)			1000				

CEMETERY DEPT 27							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
PUBLIC ADVERTISING							
11-57 PUBLIC NOTICES	0.00	0.00	137.50	130.00	0.00	\$ 150.00	Advertise for seasonal helper; possible RFP for Hillside retaining wall
PUBLIC ADV	\$ -	\$ -	\$ 137.50	\$ 130.00	\$ -	\$ 150.00	
COMPUTER SOFTWARE							
13-38 SOFTWARE LICENSES	0.00	500.00	25.00	500.00	0.00	\$ 300.00	tech support as needed.
COMPUTER SOFTWARE	\$ -	\$ 500.00	\$ 25.00	\$ 500.00	\$ -	\$ 300.00	
EQUIPMENT, TOOLS & SUPPLIES							
21-14 GENERAL EQUIPMENT	0.00	165.44	1.24	1,500.00	989.17	\$ 1,500.00	tools for seasonal helper; D2 (previously budgeted in stone repair)
21-27 MEMORIAL DAY FLAGS						\$ 300.00	Legion has been unable to raise money during the pandemic.
EQUIPMENT, TOOLS, & SUPPLIES	\$ -	\$ 165.44	\$ 1.24	\$ 1,500.00	\$ 989.17	\$ 1,800.00	
RECORDING & PROCESSING FEES							
27-27 RECORDING FEES	42.00	183.00	84.00	250.00	183.00	\$ 200.00	Recording Fees are typically \$21, this allows for 9 recordings.
RECORDING & PROCESSING FEES	\$ 42.00	\$ 183.00	\$ 84.00	\$ 250.00	\$ 183.00	\$ 200.00	
LAND MAINTENANCE							
68-24 GENERAL MAINTENANCE	-2,650.63	-1,997.04	388.80	1,200.00	506.45	\$ 1,200.00	loam & seed multiple places
68-33 CEMETERY WATERING	244.00	256.20	256.20	260.00	256.20	\$ 260.00	
68-91 MOWING CONTRACT	25,572.00	26,642.00	27,050.00	27,500.00	20,625.00	\$ 28,225.00	July-Dec '21 @ \$3,506.25/mo, and May-June '22 @ \$3,593.75/mo
LAND MAINT	\$ 23,165.37	\$ 24,901.16	\$ 27,695.00	\$ 28,960.00	\$ 21,387.65	\$ 29,685.00	
CEMETERY CAPITAL IMPROVEMENTS							
69-46 CEMETERY SURVEYING	\$ -	\$ -					Would like to clarify E line of Hillside

CEMETERY DEPT 27							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
69-85 GRAVE STONE REPAIR &	1,672.58	2,865.00	989.80	0.00			Moved to Capital Reserve Budget
69-86 TREE ASSESSMENT & MAINT	1,580.00	1,000.00	0.00	1,500.00	1,500.00	\$ 1,500.00	Crown reduction trimming at Hillside
69-87 CEMETERY DRAINAGE	\$ -						
81-88 FICA/MEDICARE	0.00	84.85	82.10	650.00	97.94	\$ 650.25	Fica/Medicare for seasonal worker.
90-51 CEMETERY ADMIN CLERK				6000.00	3000.00	\$ 6,000.00	
90-56 SEASONAL WORKER	0.00	1,108.93	1,073.22	2,500.00	1,280.00	\$ 2,500.00	Catch up deferred maintenance, e.g sunken & leaning stones in Town-owned cemeteries and Veterans' stones in family cemeteries. This will allow 165 hours of labor.
CEMETERY CAPITAL	\$ 3,252.58	\$ 5,058.78	\$ 2,145.12	\$ 10,650.00	\$ 5,877.94	\$ 10,650.25	
CEMETERY	\$ 26,459.95	\$ 30,808.38	\$ 30,087.86	\$ 41,990.00	\$ 28,437.76	\$ 42,785.25	
Increase/Decrease	#REF!	16.43%	-2.34%	39.56%		1.89%	

DEBT SERVICE DEPT 28							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
88-65 DB&T BOND \$413,500	82,700.00	82,700.00	82,700.00	101,710.00	101,682.71	84,000.00	FINAL PMT!!
88-62 FNB BOND \$120,000	25,388.38	25,388.38	25,388.38	25,389.00	25,388.38	25,800.00	FINAL PMT!!
88-70 LED STREET LIGHT CONVERSION \$51,364.25						10,842.28	<i>NEW ITEM</i> Loan for purchase of LED street lights; 4 pmts of \$10,842.28 w/a final pmt of \$10,842.25. Loan will mature in 10/2025.
TOWN DEBT SERVICE	108,088.38	108,088.38	108,088.38	127,099.00	127,071.09	120,642.28	
DEBT SERVICE	\$ 108,088.38	\$ 108,088.38	\$ 108,088.38	\$ 127,099.00	\$ 127,071.09	\$ 120,642.28	
Increase/Decrease	#REF!	0.00%	0.00%	17.59%		-5.08%	

CAPITAL RESERVE DEPT 29							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
CAPITAL RESERVE							
01-20 TRANSFER	275370.00	295500	319000	426000	426000	\$ 467,525.00	Town manager to provide breakout for recommendations.
CAPITAL RESERVE	275,370.00	295,500.00	319,000.00	426,000.00	426,000.00	467,525.00	
CAPITAL RESERVE	\$ 275,370.00	\$ 295,500.00	\$ 319,000.00	\$ 426,000.00	\$ 426,000.00	\$ 467,525.00	
Increase/Decrease	#REF!	7.31%	7.95%	33.54%		9.75%	

OVERLAY DEPT 30							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
OVERLAY							
35-10 ABATEMENTS	31,736.27	31,736.27	13382.74		52,447.15		Overlay covers abatements. Current budgeted amount will be determined at Tax Commitment in July.
OVERLAY	31,736.27	31,736.27	13,382.74	0.00	52,447.15	0.00	
TOTAL OVERLAY	\$ 31,736.27	\$ 31,736.27	\$ 13,382.74	\$ -	\$ 52,447.15	\$ -	
Increase/Decrease	#REF!	0.00%	-137.14%				

PHILBROOK FUND DEPT 89							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
PHILBROOK TRUST FUND							
85-10 WORTHY POOR DISTRIBUTION	11,000.00	11,000.00					Removed from municipal budget 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	\$ 11,000.00	\$ 11,000.00	\$ -	\$ -	\$ -	\$ -	
Increase/Decrease	#REF!	0.00%	#DIV/0!			#DIV/0!	

GENERAL ASSISTANCE DEPT 91							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
GENERAL ASSISTANCE							
85-10 GENERAL ASSISTANCE	1,768.55	2972.70	7332.18	5000.00	3761.41	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	\$ 1,768.55	\$ 2,972.70	\$ 7,332.18	\$ 5,000.00	\$ 3,761.41	\$ 5,000.00	
Increase/Decrease	#REF!	40.51%	59.46%	-31.81%		0.00%	

PHILBROOK & WORTHY POOR FUND DEPT 89							
	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2021 Year to Date	2022 Requests	COMMENTS
PHILBROOK TRUST FUND							
85-10 WORTHY POOR DISTRIBUTION			20,000.00	20,000.00	15,000.00	20,000.00	Removing from municipal budget as this is a fund separate from Municipal funds and is a stand alone trust fund set up to assist the worthy poor.
TRUST FUND	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 15,000.00	\$ 20,000.00	
Increase/Decrease	#REF!	#DIV/0!	100.00%			0	

TOTAL PROPOSED MUNICIPAL GENERAL FUND EXPENSES FISCAL YEAR 2022						
	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Budget	YTD	Request
TOTAL PROPOSED MUNICIPAL EXPENSES	\$ 2,701,460.77	\$ 2,849,740.74	\$ 2,929,788.61	\$ 3,367,179.14	\$ 2,569,082.36	\$ 3,462,289.90
INCREASE/DECREASE		5.489%	2.809%	14.929%		2.825%
PROPOSED PHILBROOK TRUST FUND & WORTHY POOR EXPENSES FISCAL YEAR 2022						
	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Budget	YTD	Request
TOTAL PROPOSED TRUST FUND & WORTHY POOR EXPENSES	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 15,000.00	\$ 20,000.00
INCREASE/DECREASE						
TOTAL PROPOSED MUNICIPAL GENERAL FUND & TRUST FUND EXPENDITURES FOR FISCAL YEAR 2020 ANNUAL TOWN MEETING WARRANT						\$ 3,482,289.90