

Proposed
Municipal Budget
Fiscal Year
~ 2023 ~

Projected
Revenues
Fiscal Year
~ 2023 ~

REVENUES PROJECTED FOR FISCAL YEAR 2023								
		2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Projections	Comments
Dept: 01 ADMINISTRATION								
	110 ESTIMATED TAX REVENUE-PROP/PP	5,510,136.76	5,483,082.01	5,456,193.60	2,243,722.00	\$ 5,462,670.78	\$ 2,672,930.95	Amount of property taxes that would need to be raised & appropriated for the municipal portion of the annual budget.
	120 EXCISE AUTO	483,661.44	425,768.80	507,327.24	\$ 516,000.00	331,777.21	512,000.00	Based on average collected amt in previous years. Not on track to collect \$183,000 for rest of FY2022, slight reduction due to sales of new cars has dipped & industry struggles.
	121 EXCISE-BOAT	3,888.00	3,653.80	5,005.70	\$ 4,000.00	1,033.10	3,500.00	Based on average collected amt in previous years. We are not on track to collect \$2,900 for rest of FY2022, slight reduction.
	129 ALL VITAL FEES	5,807.40	6,502.20	5,833.20	\$ 6,500.00	3,404.40	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	2,605.74	1,841.00	1,791.46	\$ 2,500.00	1,155.49	2,000.00	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	22,124.56	22,153.46	22,983.02	\$ 24,000.00	11,003.97	24,000.00	Time Warner/Tidewater Franchise fees.
	133 REIMBURSEMENTS	5,362.43	2,646.00	2,831.00		2,676.00		Reimbursement for unemployment, insurance premium refunds.
	137 TAX LIEN FEES	5,967.88	4,431.45	5,077.00	\$ 6,200.00	3,904.20	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	21,175.11	20,829.84	32,536.58	\$ 22,000.00	19,109.13	22,000.00	Monthly Tax Clubs payments are keeping the accrued interest on individual tax accounts to a minimum.
	139 LIQUOR LICENSE APPLICATION FEE	570.00	285.00	275.00		145.00		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 2023								
		2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Projections	Comments
	140 INTEREST ON ACCOUNTS	30,145.05	48,170.87	11,455.77	\$ 30,000.00	6,437.61	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. Interest rates are climbing so leaving it at \$30k.
	200 SUPPLEMENTAL TAXES	3,165.46	6,132.29	577.37	\$ 2,000.00	0.00	2,000.00	
	202 DOG LICENSE FEES	713.00	512.00	503.00	\$ 600.00	569.00	600.00	
	203 MOTOR VEHICLE AGENT FEES	7,909.00	8,901.00	11,463.00	\$ 9,000.00	6,797.00	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	296.00	409.00	427.25	\$ 350.00	236.00	350.00	Town's Agent fee for renewal registration is \$1 & new registrations are \$2.
	205 SNOWMOBILE REG	41.00	0.00	0.00	0.00	0.00	0.00	Moved below with State Reimbursement. The Town no longer receives a portion of registrations at time of service.
	206 AGENT FEE/HUNTING & FISHING	186.75	108.00	0.00	\$ 250.00	239.00	250.00	Town's revenue for hunting & fishing licenses are \$2 per license.
	408 PAYMENT IN LIEU OF TAXES	425.00	425.00	8869.84	\$ 5,000.00		5,000.00	
	500 UTILIZATION OF UNDESIGNATED	\$ 150,000.00	150,000.00	\$ 100,000.00	\$ 100,000.00	100,000.00	150,000.00	
	ADMINISTRATION	\$ 6,254,180.58	\$ 6,185,851.72	\$ 6,173,150.03	\$ 2,972,122.00	\$ 5,951,157.89	\$ 3,446,330.95	
Dept: 03	PLANNING & DEVELOPMENT							
	131 PLANNING & DEVELOPMENT FEES	656.50	498.70	1664.32	1000.00	1278.34	1200.00	Application fees for Planning Board hearings.
	132 BUILDING PERMITS	15,184.15	20091.96	23,009.05	35000.00	8960.3	25000.00	Fees for building permits have increased, as well as potential developments coming into Town.
	133 TOWN PLUMBING PERMIT 75%	5,681.25	3220.00	9,573.50	6000.00	2087.5	5000.00	Plumbing permit fees for new construction, &/or remodeling homes &
	420 MARIJUANA APPLICATION & PERMIT FEES		6000	12500	20000.00	17500	20000.00	Renewal application fee for retail Marijuana businesses is \$5,000 per year with 4 establishments. Any assessed fines are also in this revenue line
	PLANNING & DEVELOPMENT	\$ 21,521.90	\$ 29,810.66	\$ 46,746.87	\$ 62,000.00	\$ 29,826.14	\$ 51,200.00	

REVENUES PROJECTED FOR FISCAL YEAR 2023								
		2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Projections	Comments
Dept: 12 POLICE DEPARTMENT								
	120 PD SPECIAL DETAIL	3,430.00	22585.00	15.00	0.00	0.00	0.00	Increased, events are returning such as Pumpkinfest, and the need for special duty detail from the Police for security or traffic control should increase after 2 years of no activities. The PD invoices hospital for officers when they are called for assistance, time is billable after 1st hour.
	130 PARKING FINES	10,745.00	6670.00	650.00	5000.00	2800.00	5000.00	No increase expected, the year to date reflects older tickets being paid after PD sends to collection agency. YTD is low in collection due to not staffing that position, expect to have parking enforcement active for FY23.
	140 ACCIDENT REPORTS	830.00	700.00	470.00	750.00	510.00	750.00	
	150 WITNESS FEES	790.00	50.00	150.00	0.00	20.00		
	160 MISC INCOME	1,005.00	144.48	49.00	0.00	130.00		
	170 ST CONCEALED WEAPONS	60.00	40.00	75.00	0.00	30.00		The law no longer requires registration for concealed weapons permit. Purchasing one is optional to residents.
POLICE DEPT		\$ 16,860.00	\$ 30,189.48	\$ 1,409.00	\$ 5,750.00	\$ 3,490.00		
Dept: 13 FIRE DEPARTMENT								
	160 Misc	232.86	138.00	192.00	0.00	140		Online burning permits, misc donations.
FIRE DEPT		\$ 232.86	\$ 138.00	\$ 192.00	\$ -	\$ 140.00		
Dept: 27 CEMETERY								
	101 PLOT PURCHASE @ CEMETERY	2,100.00	600.00	1800.00	0.00	0.00	0.00	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		\$ 2,100.00	\$ 600.00	\$ 1,800.00	\$ -	\$ -		
Dept: 31 TRUST FUNDS								
	101 PHILBROOK TRUST	\$ 11,000.00	\$ -			\$ -		
TRUST FUNDS		\$ 11,000.00	\$ -	\$ -	\$ -	\$ -		
Dept: 32 STATE REIMBURSEMENTS								
	170 VETERANS ORGANIZATION	5,567.00	1,828.00	0.00	0.00	0	0	

REVENUES PROJECTED FOR FISCAL YEAR 2023

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Projections	Comments
171 VETERANS EXEMPTION	0.00	3191.00	2,846.00	3,200.00	1,934.00	3,200.00	
172 HOMESTEAD REIMBURSEMENT	102,017.00	98599.00	127,938.00	145,000.00	149,365.00	155,000.00	
173 TREE GROWTH REIMBURSEMENT	10,479.70	10056.92	9,746.42	10,000.00	12,379.92	10,500.00	Reimb. rate of 90% of the tax revenue lost due to tree growth enrollment.
175 BETE	21,707.00	25773.00	20,978.00	25,000.00	29,076.00	25,000.00	
180 REVENUE SHARING	127,324.51	174942.64	236,943.59	212,800.00	219,822.14	289,000.00	Revenue Projections are based on Governors' Budget recommendation.
181 URIP	20,808.00	21408.00	20,004.00	22,000.00	21,524.00	22,000.00	Urban Rural Initiative Program
182 SNOWMOBILE	264.80	251.56	244.94	500.00	0.00	300.00	Reimbursement from the State through Snowmobile Clubs, revenue has declined over past couple of years.
185 GAS TAX REIMBURSEMENT	3,326.21	2077.81	1900.58	3,500.00	897.63	2,400.00	
91098 GENERAL ASSISTANCE REIMB.	2,136.89	704.70	4,263.67	3,750.00	49.00	4,875.00	State reimburses Town 75% of what Town pays out for General Assistance, we've budgeted \$6000 to expend, so budgeting 75% of that.
STATE REIMBURSEMENTS	\$ 293,631.11	\$ 338,832.63	\$ 424,865.20	\$ 425,750.00	\$ 435,047.69	\$ 512,275.00	
TOTAL MUNICIPAL REVENUE PROJECTED	\$ 6,599,526.45	\$ 6,585,422.49	\$ 6,648,163.10	\$ 3,465,622.00	\$ 6,419,661.72	\$ 4,009,805.95	
	#VALUE!	-0.21%	0.95%	-47.87%		15.70%	

Proposed
Expenditures
Fiscal Year
~ 2023 ~

PROPOSED ADMINISTRATION BUDGET DEPT 01

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
POSTAGE & MAIL SERVICES							Postage for general mail; tax 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. Includes \$500 for absentee voting for November & June elections.
10-10 POSTAGE GENERAL	\$ 4,364.77	\$ 3,261.72	\$ 3,032.81	\$ 5,000.00	\$ 3,004.84	\$ 5,100.00	
POSTAGE & MAIL SERV	\$ 4,364.77	\$ 3,261.72	\$ 3,032.81	\$ 5,000.00	\$ 3,004.84	\$ 5,100.00	
PUBLIC ADVERTISING							Public notices for BOS meetings, public hearings, town meetings & general public announcements.
11-57 PUBLIC NOTICES	\$ 2,196.25	\$ 2,015.64	\$ 2,101.25	\$ 1,500.00	\$ 866.25	\$ 2,000.00	
PUBLIC ADV	\$ 2,196.25	\$ 2,015.64	\$ 2,101.25	\$ 1,500.00	\$ 866.25	\$ 2,000.00	
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	2,208.46	2,444.59	2,443.78	2500.00	1167.85	2500.00	
12-15 COMPUTER MAINTENANCE	2,250.58	4,666.53	4,300.42	4,240.00	3094.95	4390.00	Portion of annual IT contract (\$7,428/yr) + 12 hours consultation/professional hours at \$85/hr (\$3229.44+\$1020). Increase is due to google workspace platform of \$36/mo or \$432/yr.
EQUIP MAINT	\$ 4,459.04	\$ 7,111.12	\$ 6,744.20	\$ 6,740.00	\$ 4,262.80	\$ 6,890.00	
COMPUTER SOFTWARE							Preliminary budget cost for Trio Municipal Software (\$18,369.68) additional costs due to upgrading to a web based platform is \$3675, additional services of accepting credit/debit cards, online rapid renewal for motor vehicles & recreational vehicles.
13-38 SOFTWARE LICENSES	16,060.81	15,359.36	16806.78	17,300.00	\$ 16,504.28	\$ 22,044.68	

PROPOSED ADMINISTRATION BUDGET DEPT 01

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
COMPUTER SOFTWARE	\$ 16,060.81	\$ 15,359.36	\$ 16,806.78	\$ 17,300.00	\$ 16,504.28	\$ 22,044.68	
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	2,901.40	2,938.83	2,768.09	2,960.00	\$ 1,734.87	\$ 2,976.00	Land lines and long distance, bill varies \$240-\$260, averages at \$248 overall.
TELEPHONE	\$ 3,261.40	\$ 3,298.83	\$ 3,128.09	\$ 3,320.00	\$ 1,974.87	\$ 3,336.00	
TOWN REPORTS							
19-19 PRINTING REPORTS	2,271.00	0.00	2,381.00	2,300.00	\$ -	\$ 2,400.00	Allows for 300 printed copies of the Annual Town Report & will make available on Town's web site. Nothing expended to date because printing occurs in May.
TOWN REPORTS	\$ 2,271.00	\$ -	\$ 2,381.00	\$ 2,300.00	\$ -	\$ 2,400.00	
AUDIT SERVICES							
26-26 AUDIT - INCLUDES SUPPORT	6,800.00	7,000.00	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. With upcoming changes in staff, recommend extending current contract for consistency & history.
AUDIT SERVICES	\$ 6,800.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 6,500.00	\$ 7,000.00	
RECORDING & PROCESSING FEES							
27-27 RECORDING FEES	1,503.00	2,529.80	2,748.00	2,300.00	\$ 1,786.00	\$ 2,300.00	Required filing of deeds, liens, lien releases, foreclosures & other official municipal documents.
RECORDING &	\$ 1,503.00	\$ 2,529.80	\$ 2,748.00	\$ 2,300.00	\$ 1,786.00	\$ 2,300.00	
OFFICE SUPPLIES							
32-16 OFFICE SUPPLIES GENERAL	4,346.75	3,374.25	3,035.94	3,500.00	\$ 1,500.81	\$ 3,500.00	Still maintain additional precautionary needs for Covid-19, masks & sanitizing stations for customers, general office supplies for staff, & BOS. Staff continues to recycle as many supplies as possible (folders, binders etc.)

PROPOSED ADMINISTRATION BUDGET DEPT 01

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
OFFICE SUPPLIES	\$ 4,346.75	\$ 3,374.25	\$ 3,035.94	\$ 3,500.00	\$ 1,500.81	\$ 3,500.00	
RETIREMENT PLAN							
38-22 TOWN MATCH RETIREMENT	17,756.53	22,182.74	24,359.03	21,854.00	\$ 21,188.54	\$ 26,695.09	Rate determined by ME Pers FY 2022 rate is 10.3%-3 FT Admin Staff=\$13,840.74,(\$16,097.94 offset with a credit of \$2257.20/yr(credit determined w/in MSRS & agreed by BOS 2016)). Town Mgr retirement is \$10,000/yr (10%)set by negotiated contract.
RETIREMENT PLAN	\$ 17,756.53	\$ 22,182.74	\$ 24,359.03	\$ 21,854.00	\$ 21,188.54	\$ 26,695.09	
EMPLOYEES HEALTH INSURANCE							
40-40 EMP'EE HEALTH INS	64,900.54	59,944.55	71,075.37	70,203.00	\$ 40,469.41	\$ 110,786.28	Although no increase for '21, the health trust did increase for calendar yr '22. Admin staff & Town Manager July-Dec '23=\$53,910.54 (\$37,906.20= 3-FT Admin Staff/\$16,004.34 T.Mgr Contract) Jan-Jun '23=\$ (\$39,991.14= 3-FT Admin Staff /\$16,884.60 T.Mgr Contract) Larger increase includes budgeting for family insurance benefit for all 3 Admin staff instead of insurance for 1 & stipends for 2. Stipends are 25% of eligible amount which would have been \$526.48/mo or \$6,317.70, with anticipated opening(s) you would need to budget for the full family insurances.
HEALTH INS	\$ 64,900.54	\$ 59,944.55	\$ 71,075.37	\$ 70,203.00	\$ 40,469.41	\$ 110,786.28	
WORKER'S COMP INSURANCE							
41-41 WORKERS COMP INS	4,027.70	899.99	928.13	1200.00	\$ 132.92	\$ 1,000.00	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	\$ 4,027.70	\$ 899.99	\$ 928.13	\$ 1,200.00	\$ 132.92	\$ 1,000.00	

PROPOSED ADMINISTRATION BUDGET DEPT 01							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
UNEMPLOYMENT COMPENSATION							
42-42 UNEMPLOYMENT COMP	485.84	772.16	611.46	800.00	\$ 211.57	\$ 750.00	Reduced based on previous years expenditures.
UNEMPLOYMENT	\$ 485.84	\$ 772.16	\$ 611.46	\$ 800.00	\$ 211.57	\$ 750.00	
TRAVEL & MEETING EXPENSES							
60-60 TOWN MANAGER	759.02	0.00	0.00	150.00	\$ 292.83	\$ 300.00	Increased due to many classes/manager meetings are returning to in person status.
60-61 STAFF	458.35	244.08	38.40	200.00	\$ 161.54	\$ 300.00	Increased due to classes returning to 'in person' status. This also covers bank, post office, & superintendent office visits.
TRAVEL & MEETING	\$ 1,217.37	\$ 244.08	\$ 38.40	\$ 350.00	\$ 454.37	\$ 600.00	
MEMBERSHIP FEES OR DUES							
61-61 MEMBERSHIP FEES &/OR DUES	6,462.92	6,300.18	9,099.16	9,350.00	\$ 6,016.65	\$ 9,700.00	Slight increase for ICMA membership of \$850. Maine Town Management Assoc.-\$145, Midcoast Mgrs Assoc.- \$25, Constant Contact email list (\$49/mo) \$596, Maine Municipal Association-\$3750, Maine Town Clerks Assoc.-\$90, Tax Collector/Treasurer Assoc-\$60, General Assistance Coalition-\$60 Chamber of Commerce \$225, Maine Service Center Coalition=\$500, Survey Monkey (\$53/mo) \$640, Midcoast Economic Development District \$2,725 (totals to \$9,666)
MEMBERSHIP FEES/DUES	\$ 6,462.92	\$ 6,300.18	\$ 9,099.16	\$ 9,350.00	\$ 6,016.65	\$ 9,700.00	
TRAINING & EDUCATION MATERIAL							Continuing education for Tax Collector, Treasurer and Town Clerk

PROPOSED ADMINISTRATION BUDGET DEPT 01

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
62-62 MEETING	946.71	646.76	990.00	1255.00	\$ 410.00	\$ 1,255.00	as well as BOS classes if needed. This will allow 1 training for each of the 4 admin staff trainings & 2 extra trainings /meetings for BOS if necessary. Mandatory trainings/classes are avg of \$85/class.
TRAINING & EDUCATION	\$ 946.71	\$ 646.76	\$ 990.00	\$ 1,255.00	\$ 410.00	\$ 1,255.00	
MISC EXPENSES							
70-10 WEB TECH SUPPORT	1,750.00	1,750.00	3,387.50	3230.00	\$ -	\$ 3,230.00	The annual web page upkeep, support & maintenance is \$1750/yr. Program costs for ballots \$740x2
70-## BROADCAST OF MEETINGS						\$ 2,700.00	<i>New Item</i> LCTV agreement for AV of public meetings. \$100/mtg. BOS twice a mo/per year plus Annual Town Meeting with 2 meeting cushion.
70-70 ELECTION WORKERS	1,143.04	1,337.50	1,749.03	900.00	\$ 477.61	\$ 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	182.47	49.16	971.55	300.00	\$ -	\$ 300.00	Printing of Municipal Ballots .30/per ballot, we print in May, so no expenditures.
70-72 MEALS FOR ELECTION WORKERS	48.25	169.78	92.66	150.00	\$ 100.41	\$ 225.00	Provides light fare for election workers. Increased surrounding covid & having to purchase single serving items instead of shareable snacks & meals.
MISCELLANEOUS EXPENSES	\$ 3,123.76	\$ 3,306.44	\$ 6,200.74	\$ 4,580.00	\$ 578.02	\$ 7,355.00	

PROPOSED ADMINISTRATION BUDGET DEPT 01							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
OVERTIME PAY							
80-53 DEPUTY CLERK OVERTIME	94.71	731.85	1395.93	1,000.00	\$ 216.36	\$ 1,100.00	Cover elections, night meetings, Sec of State mtgs, School budgets, etc. \$1,100 allows for 14 hours overtime throughout year.
OVERTIME PAY	\$ 94.71	\$ 731.85	\$ 1,395.93	\$ 1,000.00	\$ 216.36	\$ 1,100.00	
FICA & MEDICARE							
81-88 FICA	15,258.87	18,801.47	19,886.68	20,268.00	\$ 13,392.97	\$ 22,688.24	FICA/Med Cost at full 7.65% (1.45%- Med & 6.2%-FICA)
FICA & MEDICARE	\$ 15,258.87	\$ 18,801.47	\$ 19,886.68	\$ 20,268.00	\$ 13,392.97	\$ 22,688.24	
PAYROLL							
90-50 TOWN MANAGER	71,400.08	79,669.15	81,923.17	83,066.00	\$ 57,466.30	\$ 100,000.00	Negotiates salary within employment contract.
90-51 CLERK, WEB PAGE COORDINATOR, REGISTRAR, BMV AGENT, SHELLFISH SECRETARY	46,164.22	43,724.14	47,298.28	48,996.00	\$ 33,842.50	\$ 50,956.25	Cost of Living Adjustment \$0.95/hr or 4%
90-52 TREASURER, OFFICE MANAGER, HUMAN RESOURCE, IT DEPT. POC, GENERAL ASST ADMINISTRATOR	53,372.80	55,412.80	56,108.80	57,283.00	\$ 39,785.00	\$ 64,272.00	Midyear increase to align salary with level of duties. Cost of Living Adjustment \$1.19/hr or 4%
90-53 TAX COLLECTOR & RV AGENT	29,344.94	48,000.00	50,910.00	51,955.00	\$ 35,945.00	\$ 45,760.00	Anticipated opening for Tax Collector 7/1/22. Budgeting \$22/hr. with hopes to fill with someone w/municipal experience.
90-60 BOS MINUTES TRANSCRIBER	2,821.90	3,129.61	3,968.25	3,546.00	\$ 2,688.00	\$ 4,200.00	Recording secretary costs to attend BOS mtgs for purpose of taking & transcribing minutes. Position is shared with the Planning Board Dept. as well.

PROPOSED ADMINISTRATION BUDGET DEPT 01

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
90-61 TOWN MGR RECRUITMENT			6,236.73	10,000.00	\$ -		Funds from '22 will be utilized to begin Town Manager search in March. No need to budget this line item for fiscal year '23
90-61 PART-TIME OFFICE ASSISTANT	0.00	0.00	0.00	0.00	\$ -	\$ 20,800.00	New part-time position to offset workload. 20 hours a week, with additional time needed for elections, town meeting, & covering vacations. Non benefitted position, but eligible for prorated holiday & paid time off.
90-91 BOARD OF SELECTMEN	7,500.00	6,950.00	7,500.00	7,500.00	\$ 3,750.00	\$ 7,500.00	Stipend \$1500/member per year, approximately \$125.00/mtg
90-92 SCHOOL BOARD	990.00	990.00	990.00	990.00	\$ 825.00	\$ 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	507.00	\$ -		Reduced to fund at 50% of previous years.
PAYROLL	\$ 211,693.94	\$ 237,875.70	\$ 255,035.23	\$ 263,943.00	\$ 174,401.80	\$ 294,578.25	
	\$ 371,231.91	\$ 395,656.64	\$ 436,598.20	\$ 443,763.00	\$ 293,872.46	\$ 531,078.54	
TOTAL ADMINISTRATION							
Increase/Decrease	#REF!	6.579%	10.348%	12.159%		19.676%	

PROPOSED ASSESSING DEPT 02							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
POSTAGE & MAIL SERVICES							
10-10 POSTAGE GENERAL	175.92	219.12	382.41	200.00	\$ 387.89	\$ 400.00	General postage costs for inserts for Tax Bill, Notice of reviewing of property, updating office records per State statute.
POSTAGE & MAIL	\$ 175.92	\$ 219.12	\$ 382.41	\$ 200.00	\$ 387.89	\$ 400.00	
12-15 COMPUTER MAINTENANCE	0.00	0.00	26.92	495.00	0.00	567.00	Portion of annual IT contract (\$7,428/yr) + 2 hours consultation/professional hours at \$85/hr (\$325+170). Increased to include new google platform fee of \$6/mo or \$72/yr.
EQUIP MAINT	\$ -	\$ -	\$ 26.92	\$ 495.00	\$ -	\$ 567.00	
MAP REVISIONS							Large maps in front office, allows for updates, and additional maps
15-15 DRAFTING EXPENSES	-182.00	0.00	0.00	\$ 1,500.00	\$ -	\$ 1,500.00	
MAP REVISIONS	\$ (182.00)	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	
PRINTING & BINDING							
17-20 PRINTING & BINDING EXPENSES	43.95	0.00	-100.00	\$100.00	\$ -	\$ 100.00	Commitment Book
PRINTING & BINDING	\$ 43.95	\$ -	\$ (100.00)	\$ 100.00	\$ -	\$ 100.00	
OFFICE SUPPLIES							Paper, envelopes for mailings, miscellaneous office necessities.
32-16 OFFICE SUPPLIES GENERAL	0.00	0.00	0.00	0.00		\$ 150.00	
OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150.00	
TRAVEL & MEETING EXPENSES							
60-61 STAFF	0.00	0.00	0.00	200.00	\$ -		The contract states 'this agreement does not call for any reimb of mileage.'
TRAVEL & MEETING	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ -	

PROPOSED ASSESSING DEPT 02							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
FICA & MEDICARE							
81-88 FICA	788.68	0.00	1138.03	3251.00	\$ 162.57		7.65% of payroll. Assessor is an independent contractor position, therefore no FICA/Med requirement.
FICA & MEDICARE	\$ 788.68	\$ -	\$ 1,138.03	\$ 3,251.00	\$ 162.57	\$ -	
CONTRACTED SERVICES							
91-31 AGENT TO THE ASSESSORS	26,350.00	31,153.79	42,876.40	42,500.00	\$ 6,375.20	\$ 67,500.00	Effective with '22 budget, Agent to the Assessors is now a contracted position and no longer employee of the Town. This provides up to 108 days per year.
91-32 CONSULTANT	0.00	0.00	3,482.00	3650.00	\$ 2,295.00		
CONTRACTED SERV	\$ 26,350.00	\$ 31,153.79	\$ 46,358.40	\$ 46,150.00	\$ 8,670.20	\$ 67,500.00	
ASSESSING	\$ 27,176.55	\$ 31,372.91	\$ 47,805.76	\$ 51,696.00	\$ 9,220.66	\$ 70,217.00	
Increase/Decrease	#REF!	15.44%	52.38%	8.14%		35.83%	

PLANNING & DEVELOPMENT DEPT 03							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
MISC EXPENSE							
01-99 MISC EXPENSE	\$ -	\$ -	\$ -	\$ 50.00	0.00		Copies charged at .50/page.
MISC EXPENSE	\$ -	\$ -	\$ -	\$ 50.00	\$ -	\$ -	
POSTAGE & MAIL SERVICES							
10-10 POSTAGE GENERAL	24.70	247.40	95.54	250.00	114.11	150.00	A lot of communication is done via email, reduced to reflect this.
POSTAGE & MAIL SERVICES	\$ 24.70	\$ 247.40	\$ 95.54	\$ 250.00	\$ 114.11	\$ 150.00	
PUBLIC ADVERTISING							
11-57 PUBLIC NOTICES	288.75	700.00	542.50	800.00	\$ 585.00	\$ 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	\$ 288.75	\$ 700.00	\$ 542.50	\$ 800.00	\$ 585.00	\$ 800.00	
12-15 COMPUTER MAINTENANCE	0.00	16.15	53.84	817.00	0.00	817.00	NEW ITEM in FY22, Portion of annual IT contract (\$7,428/yr) + 2 hours consultation & professional hours at \$85/hr (\$647+170), increased to include \$12/mo or \$144/yr
COMPUTER MAINTENANCE	0.00	16.15	53.84	817.00	0.00	\$ 817.00	
MAP REVISIONS							
15-15 DRAFTING EXPENSES	1,246.00	1,177.80	0.00	1250.00	\$ -	\$ 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	150.00	150.00	150.00	50.00	120.00	Reimb usage of personal cell phone for the Code Enforcement Officer., \$10/mo.
TELEPHONE	\$ -	\$ 150.00	\$ 150.00	\$ 150.00	\$ 50.00	\$ 120.00	

PLANNING & DEVELOPMENT DEPT 03							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
EQUIPMENT, TOOLS & SUPPLIES							
21-14 GENERAL EQUIPMENT	0.00	0.00	0.00	0.00		\$ -	
EQUIP,TOOLS & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
VEHICLES INS. & MAINT							
30-11 MILEAGE EXPENSE	520.00	1,040.00	1,107.00	1152.00	\$ 142.40	\$ 1,152.00	Planner & Code Officer mileage reimbursement for personal vehicle use for attending meetings, site visits, inspections & following up on complaints. Payable in June.
VEHICLES INS. &	\$ 520.00	\$ 1,040.00	\$ 1,107.00	\$ 1,152.00	\$ 142.40	\$ 1,152.00	
INSURANCES							
40-40 EMP'EE HEALTH INS						\$ 12,847.89	New item, budgeting for family insurance for Planner only.
41-41 WORKERS COMP						\$ 607.05	
HEALTH INS.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,454.94	
RETIREMENT PLAN							
38-22 TOWN MATCH RETIREMENT						\$ 3,125.00	New item, retirement is for shared fulltime Planner only.
RETIREMENT PLAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,125.00	
MEETING BROADCASTING							
70-## BROADCAST OF MEETINGS						\$ 1,400.00	New Item LCTV agreement for AV of public meetings. \$100/mtg. PB meet once a month, including an extra 2 meeting cushion.
MEETING BROADCASTING						\$ 1,400.00	

PLANNING & DEVELOPMENT DEPT 03							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
TRAINING & EDUCATION							
62-70 CODE ENFORCEMENT OFFICER	200.00	0.00	35.00	150.00	0.00	150.00	State determined trainings. Attending spring classes. Zero expended at this point, Feb training & spring.
62-80 BOARD OF APPEALS TRAINING	125.19	0.00	0.00	300.00	0.00	300.00	Allows for 3 classes @ \$85. Classes have been via remote access
62-94 PLANNING BOARD TRAINING	125.18	0.00	135.00	300.00	75.00	255.00	Allows for 3 classes @ \$85
62-95 COMP PLAN Support	\$ -	\$ -		\$ -			
TRAINING & EDUC	\$ 450.37	\$ -	\$ 170.00	\$ 750.00	\$ 75.00	\$ 705.00	
FICA & MEDICARE							
81-88 FICA	409.30	300.25	263.93	337.00	\$ 613.76	\$ 4,791.20	7.65% of total payroll.
FICA & MEDICARE	\$ 409.30	\$ 300.25	\$ 263.93	\$ 337.00	\$ 613.76	\$ 4,791.20	
PAYROLL							
90-59 PLANNER	42,708.80	44,257.86	50,943.99	48,977.00	\$ 31,748.78	\$ 31,250.00	Interlocal Agreement w/the Town of Boothbay Harbor to share Planner services. Each town will have 1040 hrs dedicated to their individual Town.
90-70 CODE ENFORCEMENT OFFICER/LICENSED PLUMBING INSPECTOR	30,954.99	19,789.53	38,416.30	43,150.00	\$ 20,828.68	\$ 26,780.00	CEO/LPI services; 20 hrs/wk or 1040 hrs/yr. Allows for payroll increase after 1 year (Dec '22) in position and a positive employee evaluation.
90-71 DEPUTY CODE ENFORCEMENT OFFICER	1,095.00	1,160.00	0.00	400.00	\$ -	\$ 500.00	Allows for fill in when CEO is unavailable 20 hour maximum

PLANNING & DEVELOPMENT DEPT 03							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
90-72 PLANNING BOARD SECRETARY	1,817.39	764.75	1,050.00	1150.00	\$ 738.00	\$ 1,250.00	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 recording secretary inherited.
90-73 BOARD OF APPEALS SECRETARY	0.00	0.00	0.00	50.00	\$ -	\$ 50.00	Allows for 1 meeting if necessary
90-94 PLANNING BOARD	2,000.00	2,184.70	2,608.71	2,800.00	\$ 1,400.00	\$ 2,800.00	Stipend \$400/yr per member or \$33.33/mtg. 5 Board members, 2 alternatives.
PAYROLL	\$ 78,576.18	\$ 68,156.84	\$ 93,019.00	\$ 96,527.00	\$ 54,715.46	\$ 62,630.00	
TOTAL PLANNING & DEVELOPMENT	\$ 81,515.30	\$ 71,788.44	\$ 95,401.81	\$ 102,083.00	\$ 56,295.73	\$ 90,395.14	
Increase/Decrease	#REF!	-11.93%	32.89%	7.00%		-11.45%	

SOLID WASTE DEPT 04							
	2019	2020	2021	2022	2022	2023	COMMENTS
	Actual	Actual	Actual	Budget	Year to Date	Request	
TRANSFER STATION FEES							
37-37 TIPPING FEES/CAPITAL COSTS	112,518.96	112,518.96	122,230.44	133,765.00	\$ 89,025.62	\$ 140,402.88	Transfer station operates on a calendar year basis. Increased for '23 calendar year to \$138,328 (June-Dec '22=69,163.98 or \$11,527.33/month) Due to the difference in our fiscal year (July June) and their calendar year, I've included a 3% increase for the 2nd 1/2 of our fiscal year dues.. (Jan-June '23=\$71,238.90 or \$11,873.15/month).
TRANSFER STATION FEES	\$ 112,518.96	\$ 112,518.96	\$ 122,230.44	\$ 133,765.00	\$ 89,025.62	\$ 140,402.88	
TOTAL SOLID WASTE MANAGEMENT	\$ 112,518.96	\$ 112,518.96	\$ 122,230.44	\$ 133,765.00	\$ 89,025.62	\$ 140,402.88	
Increase/Decrease	#REF!	0.00%	8.63%	9.44%		4.96%	

MUNICIPAL BUILDING DEPT 05							COMMENTS
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	
MUNICIPAL BUILDING							
18-30 SUPPLIES & MAINTENANCE	4,016.91	3,315.04	2,764.44	4,500.00	3,261.53	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	6,995.98	6,075.98	8,258.42	5,000.00	7,282.57	6,300.00	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	9,424.59	6,610.20	6,210.27	8800.00	4,103.71	7,000.00	Reduction in heating fuel costs for Administrative offices and Police Department. Friday office closures have helped.
18-33 SEWER & WATER	2,951.10	3,258.61	3,839.56	3,800.00	2,352.80	5,030.00	Rates for water & sewer due to increase per GSBSD, 14% for sewer with 7% this July & 7% next July, water is awaiting approval from the PUC with a 5-7% rate increase within a year. Sprinkler line \$119.70/mo=\$1428, water supply \$105 \$120/mo.=\$1440 yr, & drinking water \$80/mo=\$960. Sewer \$300/qtr=\$1200 yr.
18-34 RESTROOM MUNICIPAL LOT	0.00	0.00	30.47	3000.00	4,059.04	14,552.00	Cleaning & maintenance supplies=\$4,012, janitorial labor \$6,480 (\$30/hr x 6hrs/wk 36 wks/yr) \$360 for electricity delivery charge; \$2400 sewer, \$1300 water.
18-35 ADMIN BLDG DUMPSTER	2,040.03	1,544.00	1,920.00	1920.00	1,240.00	2,352.00	Average cost increased to \$196/mo from \$164.

MUNICIPAL BUILDING DEPT 05							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
18-36 BUILDING SHARED MAINT	5,639.60	4,984.52	4,599.29	6500.00	1,911.87	6,500.00	A percentage cost charged by RH Reny Corp for maintenance of shared parking lots (off School & Chapman St.), lawn maintenance, parking lot lights, & plowing.
18-37 ALARM MONITORING	805.25	934.75	908.35	850.00	288.00	888.00	Digital Alarm Monitor \$288 Fire Alarm service \$600.
18-95 JANITORIAL SERVICES	2,098.17	2,782.96	5,390.15	9,400.00	4,705.29	9,400.00	Janitorial services for Police Dept and Town Hall, supplies, carpet/floor maintenance.
MUNICIPAL BLDG	33,971.63	29,506.06	33,920.95	43,770.00	29,204.81	56,522.00	
FICA & MEDICARE							
81-88 FICA	0.00	0.00	0.00	0.00	300.26	1,071.00	Janitorial fica/med
FICA & MEDICARE	0.00	0.00	0.00	0.00	300.26	1,071.00	
TOTAL MUNICIPAL BUILDING	33,971.63	29,506.06	33,920.95	43,770.00	29,505.07	57,593.00	
Increase/Decrease	#REF!	-13.14%	14.96%	29.04%		31.58%	

LEGAL DEPT 07							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
LEGAL SERVICES							
20-18 LEGAL SERVICES	30,506.72	11,836.10	12,448.75	15,000.00	\$ 8,369.64	\$ 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	\$ 30,506.72	\$ 11,836.10	\$ 12,448.75	\$ 15,000.00	\$ 8,369.64	\$ 15,000.00	
TOTAL LEGAL SERVICES	\$ 30,506.72	\$ 11,836.10	\$ 12,448.75	\$ 15,000.00	\$ 8,369.64	\$ 15,000.00	
Increase/Decrease	#REF!	-61.20%	5.18%	20.49%		0.00%	

INSURANCES DEPT 08							
	2019	2020	2021	2022	2022	2023	COMMENTS
	Actual	Actual	Actual	Budget	Year to Date	Request	
INSURANCE FOR TOWN							
43-43 PROPERTY & CASUALTY	6,200.00	6,024.00	6,223.78	6,225.00	\$ 5,223.74	\$ 6,225.00	Budget preliminary projections
INSURANCE FOR TOWN	\$ 6,200.00	\$ 6,024.00	\$ 6,223.78	\$ 6,225.00	\$ 5,223.74	\$ 6,225.00	
LIABILITY COVERAGE							
45-45 GENERAL LIABILITY	3,467.00	3,467.00	3,797.98	3,800.00	\$ 3,188.79	\$ 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)	200.00	200.00	206.63	210.00	\$ 176.22	\$ 210.00	No increase projected as of printing time
LIABILITY COVERAGE	\$ 3,667.00	\$ 3,667.00	\$ 4,004.61	\$ 4,010.00	\$ 3,365.01	\$ 4,010.00	
CRIME COVERAGE INSURANCE							
46-46 DISHONESTY, THEFT, FORGERY	750.00	750.00	774.87	775.00	\$ 650.35	\$ 775.00	
CRIME COVERAGE	\$ 750.00	\$ 750.00	\$ 774.87	\$ 775.00	\$ 650.35	\$ 775.00	
PUBLIC OFFICALS LIABILITY							
47-47 PUBLIC OFFICIALS LIABILITY	4,600.00	4,600.00	4,752.56	4,760.00	\$ 3,994.38	\$ 4,760.00	No increase projected as of printing time.
PUBLIC OFFICALS	\$ 4,600.00	\$ 4,600.00	\$ 4,752.56	\$ 4,760.00	\$ 3,994.38	\$ 4,760.00	
TOTAL INSURANCE	\$ 15,217.00	\$ 15,041.00	\$ 15,755.82	\$ 15,770.00	\$ 13,233.48	\$ 15,770.00	
Increase/Decrease	#REF!	-1.16%	4.75%	0.09%		0.00%	

ANIMAL CONTROL OFFICER DEPT 09							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
MIDCOAST HUMANE ANIMAL CONTRACTS							
36-29 SHELTER CONTRACT	2,378.50	2,550.70	2,883.40	3,433.00	\$ 3,216.10	\$ 3,536.00	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. No contract information at 2/2022, estimating a 3% increase.
36-36 ACO CONTRACT	2,401.01	1,172.39	2,103.18	3000.00	\$ 1,887.51	\$ 3,000.00	Contract with Lincoln County Sheriff's Dept. for ACO services.
LC ANIMAL CONTRACTS	\$ 4,779.51	\$ 3,723.09	\$ 4,986.58	\$ 6,433.00	\$ 5,103.61	\$ 6,536.00	
TOTAL ANIMAL CONTROL	\$ 4,779.51	\$ 3,723.09	\$ 4,986.58	\$ 6,433.00	\$ 5,103.61	\$ 6,536.00	
Increase/Decrease	#REF!	-22.10%	33.94%	29.01%		1.60%	

HIGHWAY DEPT 10							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
Dept: 10 HIGHWAY DEPT							
MISC EXPENSE							
11-57 PUBLIC NOTICES	350.00	61.25	225.99	158.00	\$ 175.00	\$ 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	\$ 350.00	\$ 61.25	\$ 225.99	\$ 158.00	\$ 175.00	\$ 158.00	
TELEPHONE							Reimburse for personal cell phone
16-11 CELL PHONE	300.00	300.00	300.00	300.00	\$ 150.00	\$ 300.00	\$25/month
TELEPHONE	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 150.00	\$ 300.00	
EQUIPMENT,TOOLS & SUPPLIES							
21-14 GENERAL EQUIPMENT & SUPPLIES	855.66	1,679.17	2,389.62	1,340.00	\$59.98	\$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	985.90	722.76	157.17	1600.00	\$529.95	\$1,600.00	Sweeper Wear Parts= Brooms, Curb Brooms and Rubber Skirting, Snow Blower Cutting Edge, Bucket Cutting Edge
21-17 LEASED EQUIPMENT	307.49	98.00	3,060.00	6000.00	0.00	\$6,000.00	Excavator Rental for culvert replacement. Breaker head for road side ledge. Grader for shoulder work
EQUIPMENT,TOOLS & SUPPLIES	\$ 2,149.05	\$ 2,499.93	\$ 5,606.79	\$ 8,940.00	\$ 589.93	\$ 8,940.00	
BOOKS & PUBLICATIONS							
23-17 GENERAL BOOKS	0.00	0.00	0.00	0.00			The new MUTCD Traffic code book.
BOOKS & PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
VEHICLE FUEL COSTS - GAS & DIE							

HIGHWAY DEPT 10							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
25-33 HIGHWAY DEPT VEHICLE FUEL	4,847.45	3,806.61	3,235.17	4,500.00	\$2,016.18	\$4,500.00	Fuels for all small equipment and the Truck and Loader. Rental equipment as well.
VEHICLE FUEL COSTS	\$ 4,847.45	\$ 3,806.61	\$ 3,235.17	\$ 4,500.00	\$ 2,016.18	\$ 4,500.00	
SUPPLIES							
29-14 HIGHWAY GENERAL SUPPLIES	3,759.76	3,363.14	2,007.70	2,000.00	\$2,794.89	\$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	1,557.23	1,934.23	289.36	1800.00	\$1,922.34	\$1,800.00	For Road Signs and Traffic Control Devices. (barricades, cones, warning signs) Sign Posts and Hardware
29-49 E911 STREET SIGNS	2,687.19	820.69	3,032.87	0.00	\$ 457.76	\$ -	Replacements for all E-911 signs to meet compliancy requirements of upper/lower case lettering per MUTCD
SUPPLIES	\$ 8,004.18	\$ 6,118.06	\$ 5,329.93	\$ 3,800.00	\$ 5,174.99	\$ 3,800.00	
VEHICLES INS. & MAINT							
30-24 VEHICLE REPAIRS (LABOR & PARTS)	3,309.27	4,468.58	10,157.72	4,500.00	\$3,841.95	\$4,500.00	New truck tires, and general yearly maintenance
VEHICLES INS. & MAINT	\$ 3,309.27	\$ 4,468.58	\$ 10,157.72	\$ 4,500.00	\$ 3,841.95	\$ 4,500.00	
RETIREMENT PLAN							
38-24 TOWN MATCH RETIREMENT	5,440.61	4,404.05	4,572.48	4,615.00	\$ 3,484.48	\$ 10,889.34	Contribution rate set by Maine State Retirement System. Currently 10.3%.
RETIREMENT PLAN	\$ 5,440.61	\$ 4,404.05	\$ 4,572.48	\$ 4,615.00	\$ 3,484.48	\$ 10,889.34	

HIGHWAY DEPT 10							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
EMPLOYEES HEALTH INSURANCE							
40-40 EMP'EE HEALTH INS TOWNS	16,402.50	18,250.46	11,980.13	12,032.00	\$ 7,007.17	\$ 38,010.90	Increased to include a full time assistant to the Road Commissioner benefit. July-Dec \$18,358.14 & Jan-June \$19,652.76.
EMPLOYEES HEALTH INS	\$ 16,402.50	\$ 18,250.46	\$ 11,980.13	\$ 12,032.00	\$ 7,007.17	\$ 38,010.90	
WORKER'S COMPENSATION INSURANCE							
41-41 WORKERS COMPENSATION INS	2,293.25	3,690.43	3,580.69	2920.00	\$ 509.53	\$ 2,920.00	No increase.
WORKER'S COMP INS	\$ 2,293.25	\$ 3,690.43	\$ 3,580.69	\$ 2,920.00	\$ 509.53	\$ 2,920.00	
UNEMPLOYMENT COMPENSATION							
42-42 UNEMPLOYMENT COMPENSATION	275.36	94.86	145.58	275.00	\$ 50.37	\$ 275.00	no increase expected
UNEMPLOYMENT COMP	\$ 275.36	\$ 94.86	\$ 145.58	\$ 275.00	\$ 50.37	\$ 275.00	
INSURANCE FOR TOWN							
43-43 PROPERTY & CASUALTY INS	2,270.00	2,400.00	2,479.60	2,480.00	\$ 2,081.10	\$ 2,480.00	No increase expected.
INSURANCE FOR TOWN	\$ 2,270.00	\$ 2,400.00	\$ 2,479.60	\$ 2,480.00	\$ 2,081.10	\$ 2,480.00	
HIGHWAY MAINTENANCE							
52-12 CULVERTS	2,391.63	3,112.05	0.00	3200.00	0.00	\$3,200.00	To replace Road Cross Culverts and Driveway Culverts. Try to do at least five a year.

HIGHWAY DEPT 10							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
52-52 WINTER SAND & SALT	1,366.38	1,820.00	3,923.20	3,000.00	2,656.50	\$3,000.00	This year we shall have more sidewalk to do. Bristol Road to Miles Road
52-53 GENERAL MAINTENANCE	11,708.74	8,185.82	10,026.06	38,000.00	\$13,280.50	\$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	1,032.12	672.71	1,668.16	1300.00	0.00	\$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	0.00	217.94	337.99	1000.00	\$501.20	\$1,000.00	Parking Lot, Main Street Cross Walks and parking stalls. Elm Street hand painting on Curbs
52-98 COLD PATCH	6,917.67	2,644.65	3,234.30	2,200.00	\$1,793.70	\$2,200.00	For pot hole repairs large and small. Egypt Road has the most.
HIGHWAY MAINTENANCE	\$ 23,416.54	\$ 16,653.17	\$ 19,189.71	\$ 48,700.00	\$ 18,231.90	\$ 24,700.00	
TRAVEL & MTG EXPENSES							
60-62 MILEAGE	36.05	0.00	0.00	75.00	\$ -	\$ 75.00	Reimb personal usage of vehicle.
TRAVEL & MTG EXP	\$ 36.05	\$ -	\$ -	\$ 75.00	\$ -	\$ 75.00	
TRAINING & EDUCATION MATERIAL							
62-53 TRAINING & EDUCATIONAL MAT	40.00	0.00	0.00	375.00	\$ -	\$ 375.00	Required trainings for OSHA, MDOT, HazMat, ADA, & SDS
TRAINING & EDUC MATERIAL	\$ 40.00	\$ -	\$ -	\$ 375.00	\$ -	\$ 375.00	
FICA & MEDICARE							
81-88 FICA	5,098.14	5,272.64	4,890.61	5,864.00	\$ 3,024.69	\$ 8,087.71	7.65% of total payroll for FICA/Med

HIGHWAY DEPT 10							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
FICA & MEDICARE	\$ 5,098.14	\$ 5,272.64	\$ 4,890.61	\$ 5,864.00	\$ 3,024.69	\$ 8,087.71	
HEATHER RD FACILITY ELECTRIC							
86-31 HEATER RD FACILITY S&S SHED	1,976.41	1,861.01	1,709.78	3000.00	\$1,113.90	\$3,000.00	This is for water, heat, and electricity, & small maintenance jobs. Would like to add more LED out side lighting.
HEATER RD FACILITY	\$ 1,976.41	\$ 1,861.01	\$ 1,709.78	\$ 3,000.00	\$ 1,113.90	\$ 3,000.00	
PUBLIC LANDING							
89-30 PUBLIC LANDING MAINTENANCE	2,038.45	925.37	448.37	500.00	0.00	\$ 500.00	Looking into dock lighting for those who are using the docks at night.
PUBLIC LANDING	\$ 2,038.45	\$ 925.37	\$ 448.37	\$ 500.00	\$ -	\$ 500.00	
PAYROLL							
90-55 HIGHWAY OVERTIME	-6,117.49	1,032.06	1,161.43	1000.00	\$ 3,113.65	\$ 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 HWY ASSISTANT	27,096.48	27,356.31	15,300.83	30,960.00	\$ 1,734.00	\$ 46,481.76	Requesting 4% Cost of Living adjustment from \$44,694. Juggle postions to have full time helper for Road Commissioner
90-57 ROAD COMMISSIONER	41,819.28	40,034.48	44,175.66	44,694.00	\$ 30,637.14	\$ 58,240.00	Increase to advertise for a full time administrative and field work Road Commissioner. Affords, up to a \$28/hr wage.
PAYROLL	\$ 62,798.27	\$ 68,422.85	\$ 60,637.92	\$ 76,654.00	\$ 35,484.79	\$ 105,721.76	
CONTRACTED SERVICES							
91-23 GENERAL CONTRACTOR	8,750.00	2,860.02	2,701.21	4900.00	\$1,724.25	\$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	89,875.56	103,637.75	109,166.88	109,638.00	\$81,273.86	\$106,228.70	New 5 year contract approved on 2/20/2019 to continue through '24.

HIGHWAY DEPT 10							
	2019	2020	2021	2022	2022	2023	COMMENTS
	Actual	Actual	Actual	Budget	Year to Date	Request	
91-25 HIGHWAYS	161,617.19	153,400.00	146,970.87	153,400.00	\$119,311.92	\$157,235.00	New 5 year contract approved on 2/20/2019 to continue through '24.
91-26 ROADSIDE MOWING	1,674.00	1,697.25	1,338.25	1,700.00	\$1,392.00	\$1,700.00	Roadside mowing
91-27 CATCH BASIN CLEANING	\$ -		\$1,725.00	\$ 1,000.00	\$0.00	\$1,000.00	Water, Elm and Theater streets
91-28 CATCH BASIN REPAIR	582.75	0.00	153.78	1500.00	\$0.00	\$1,500.00	Add a new basin on water street. Repairs made after winter.
91-29 TECHNICAL ASSISTANCE	9,892.80	8,658.70	10,642.08	6,500.00	\$0.00	\$6,500.00	Engineering fees. Administrative cost for Compliance Manual For Work Safety with Lynn Martin \$550.
91-30 TREE WORK	1,301.00	1,620.00	2,578.05	4,500.00	\$600.00	\$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	1,950.00	3,425.00	5200.00	\$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	\$ 277,693.30	\$ 273,823.72	\$ 278,701.12	\$ 288,338.00	\$ 204,302.03	\$ 288,763.70	
HIGHWAY DEPARTMENT TOTAL	\$ 418,738.83	\$ 413,052.99	\$ 413,191.59	\$ 468,026.00	\$ 287,238.01	\$ 507,996.42	
Increase/Decrease	#REF!	-1.36%	0.03%	13.27%		8.54%	

POLICE DEPARTMENT DEPT 12							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
POSTAGE & MAIL SERVICES							
10-10 POSTAGE GENERAL	753.83	680.88	665.39	636.00	\$ 685.37	\$ 636.00	Postage increase .53 cents
POSTAGE & MAIL SERVICES	\$ 753.83	\$ 680.88	\$ 665.39	\$ 636.00	\$ 685.37	\$ 636.00	
PUBLIC ADVERTISING							
11-57 PUBLIC NOTICES	1,162.50	337.50	0.00	500.00	\$ -	\$ 500.00	No increase, This is mainly for advertising for job postings, recovered items, public notices for the disposal of evidence, ect.
PUBLIC ADV	\$ 1,162.50	\$ 337.50	\$ -	\$ 500.00	\$ -	\$ 500.00	
EQUIPMENT MAINTENANCE							
12-10 OFFICE PHOTOCOPIER	2,114.52	2,364.93	2,443.78	2304.00	\$ 1,165.95	\$ 2,304.00	Copier lease \$192/mo
12-15 COMPUTER MAINTENANCE	2,459.68	4,647.57	4,574.19	4,410.00	\$ 3,133.75	\$ 5,000.00	Portion of annual IT contract (\$7,428/yr) + 15 hours consultation/professional hours at \$85/hr (\$3229.44+\$1275) Increased to include new Google platform workspace at \$42/mo or \$504/yr.
12-38 POLICE DEPT EQUIPMENT MAINT.	638.46	627.58	323.99	7000.00	\$ 3,411.58	\$ 4,000.00	Upkeep and repairs of all departmental equipment. Including but not limited to body cameras, tasers, radars, etc. Decreased by \$3000. This line item was increased last budget for a contract with AXON for body cameras. The department will be buying 2 new tasers this year so a portion of the money from this line will go towards this purchase.
EQUIP. MAINT	\$ 5,212.66	\$ 7,640.08	\$ 7,341.96	\$ 13,714.00	\$ 7,711.28	\$ 11,304.00	
COMPUTER SOFTWARE							
13-38 SOFTWARE LICENSES	7,394.81	7,677.04	7,683.04	11400.00	\$ 255.49	\$ 11,900.00	This is an increase of \$500. The increase is based on a \$500 per year Tri-Tec (police computer software) contractual increase due to the cost sharing between Lincoln County agencies. This line item supports our AXON contractual agreement for body camera use at 3500 a year.
COMPUTER SOFTWARE	\$ 7,394.81	\$ 7,677.04	\$ 7,683.04	\$ 11,400.00	\$ 255.49	\$ 11,900.00	

POLICE DEPARTMENT DEPT 12							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
TELEPHONE							
16-11 CELL PHONE	2,399.48	2,515.64	3,379.39	3,360.00	\$ 1,850.76	\$ 3,360.00	Cell phones for PD officers
16-12 LAND LINES	2,184.87	2,096.17	2,354.89	2,100.00	\$ 1,352.71	\$ 2,100.00	Land line costs for PD
TELEPHONE	\$ 4,584.35	\$ 4,611.81	\$ 5,734.28	\$ 5,460.00	\$ 3,203.47	\$ 5,460.00	
BOOKS & PUBLICATIONS							
23-17 GENERAL BOOKS	470.80	866.80	74.80	475.00	\$ 455.40	\$ 515.00	Increase of \$40 dollars due to the price of the law books going up. 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	\$ 470.80	\$ 866.80	\$ 74.80	\$ 475.00	\$ 455.40	\$ 515.00	
VEHICLE FUEL COSTS - GAS & DIE							
25-25 POLICE DEPT GASOLINE	9,711.05	9,491.38	8,806.21	11,000.00	\$ 7,606.57	\$ 13,000.00	Increased due to substantial rise in fuel costs.
VEHICLE FUEL COSTS	\$ 9,711.05	\$ 9,491.38	\$ 8,806.21	\$ 11,000.00	\$ 7,606.57	\$ 13,000.00	
RADIO PURCHASE & MAINT							
28-28 RADIO REPAIRS	0.00	0.00	0.00	1000.00	\$ -	\$ 1,000.00	We have all switched over to Digital radios and have experienced several issues. This line item will be used to help offset costs that will arise from the new switch to digital and repairs to very expensive radios.
RADIO PURCHASE/MAINT	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
SUPPLIES							
29-10 POLICE DEPT OFFICER SUPPLIES	1,230.57	-861.15	2,344.73	4,000.00	\$ 778.16	\$ 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	\$ 1,230.57	\$ (861.15)	\$ 2,344.73	\$ 4,000.00	\$ 778.16	\$ 4,000.00	

POLICE DEPARTMENT DEPT 12							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
VEHICLES MAINT							
30-24 VEHICLE REPAIRS (LABOR & PARTS)	4,045.99	13,367.82	15,800.26	5,000.00	\$ 872.03	\$ 7,000.00	This is an increase of \$2000. I have spoken to our local repair facility and although he is able to repair some of our issues, there are several limitations with the new equipment that he is not capable of repairing. General repairs have increased in cost significantly and parts have risen as much as 200 or more percent since the pandemic.
VEHICLES INS. & MAINTENANCE	\$ 4,045.99	\$ 13,367.82	\$ 15,800.26	\$ 5,000.00	\$ 872.03	\$ 7,000.00	
OFFICE SUPPLIES							
32-16 OFFICE SUPPLIES GENERAL	1,766.01	6,968.98	789.39	2030.00	\$ 1,066.53	\$ 2,030.00	No increase
OFFICE SUPPLIES	\$ 1,766.01	\$ 6,968.98	\$ 789.39	\$ 2,030.00	\$ 1,066.53	\$ 2,030.00	
RETIREMENT PLAN							
38-23 TOWN MATCH RETIREMENT	25,909.22	30,483.57	29,494.97	34,693.00	\$ 24,180.33	\$ 40,677.16	Contribution rates set by ME State Retirement FY22= 10.3% for retirement
RETIREMENT PLAN	\$ 25,909.22	\$ 30,483.57	\$ 29,494.97	\$ 34,693.00	\$ 24,180.33	\$ 40,677.16	
EMPLOYEES HEALTH INSURANCE							
40-40 HEALTH INS TOWNS SHARE	77,310.74	85,687.11	84,837.32	88,507.00	\$ 51,901.21	\$ 130,765.86	Although no increase for '21, the health trust did increase for calendar yr '22. Police Officers & Admin Asst.= \$49,081.68 July-Dec '22; Jan-June '23 = \$52,635.90. PD Officers' insurance benefits are set by Collective Bargaining Agreement to expire 6/30/2024. Chief, Insurance is set by contract= \$28,088.28/yr. July-Dec '22= \$13,655.40 & Jan-June '22= \$14,432.88.
HEALTH INS	\$ 77,310.74	\$ 85,687.11	\$ 84,837.32	\$ 88,507.00	\$ 51,901.21	\$ 130,765.86	
WORKER'S COMPENSATION INSURANC							
41-41 WORKER COMP INS	7,341.69	7,170.06	7,392.85	9,625.00	\$ 1,041.22	\$ 9,800.00	Slight increase to workers comp rates.
WORKER'S COMP INS	\$ 7,341.69	\$ 7,170.06	\$ 7,392.85	\$ 9,625.00	\$ 1,041.22	\$ 9,800.00	

POLICE DEPARTMENT DEPT 12							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
UNEMPLOYMENT COMPENSATION							
42-42 UNEMPLOYMENT COMPENSATION	485.84	394.12	698.82	1285.00	\$ 241.80	\$ 1,285.00	No increase expected.
UNEMPLOYMENT COMP	\$ 485.84	\$ 394.12	\$ 698.82	\$ 1,285.00	\$ 241.80	\$ 1,285.00	
INSURANCE FOR TOWN							
43-43 PROPERTY & CASUALTY INS	10,185.00	10,185.00	10,522.78	10,575.00	\$ 8,874.06	\$ 10,575.00	No increase expected
INSURANCE FOR TOWN	\$ 10,185.00	\$ 10,185.00	\$ 10,522.78	\$ 10,575.00	\$ 8,874.06	\$ 10,575.00	
ALLOWANCE FOR RATE INCREASE							
30-44 TOWN VEHICLE COVERAGE	0.00	0.00	0.00	4500.00	\$ -	\$ 4,500.00	Police vehicles insurance
ALLOWANCE FOR RATE INCREASE	\$ -	\$ -	\$ -	\$ 4,500.00	\$ -	\$ 4,500.00	
CLOTHING & UNIFORMS							
56-56 CLOTHING & UNIFORMS PD	3,889.11	9,126.59	8,117.12	3000.00	\$ 1,041.60	\$ 3,000.00	Provides yearly uniforms to the officers, reserves & parking enforcement.
CLOTHING & UNIFORMS	\$ 3,889.11	\$ 9,126.59	\$ 8,117.12	\$ 3,000.00	\$ 1,041.60	\$ 3,000.00	
TRAVEL & MEETING EXPENSES							
60-62 MILEAGE	685.48	617.32	76.39	1700.00	\$ 27.19	\$ 1,700.00	Mileage reimbursement for trainings, forums, and meetings.
TRAVEL & MTG EXPENSES	\$ 685.48	\$ 617.32	\$ 76.39	\$ 1,700.00	\$ 27.19	\$ 1,700.00	
MEMBERSHIP FEES OR DUES							
61-61 MEMBERSHIP FEES &/OR DUES	735.00	1,040.00	650.00	1070.00	\$ 740.00	\$ 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 Chiefs of Police Network online access), \$190-IACP annual dues, \$305-Rotary Annual Membership & breakfast.
MEMBERSHIP FEES/DUES	\$ 735.00	\$ 1,040.00	\$ 650.00	\$ 1,070.00	\$ 740.00	\$ 1,070.00	
TRAINING & EDUCATION MATERIAL							

POLICE DEPARTMENT DEPT 12							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
62-53 TRAINING & EDUC MAT	2,908.97	-5,207.39	3,672.00	7,500.00	\$ 1,776.50	\$ 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	\$ 2,908.97	\$ (5,207.39)	\$ 3,672.00	\$ 7,500.00	\$ 1,776.50	\$ 7,500.00	
OVERTIME PAY ALL DEPTS							
80-50 PD OVERTIME & HOLIDAY PAY	23,855.64	37,469.57	18,018.49	26,820.00	\$ 7,200.42	\$ 34,500.00	increase due to payroll increase per union negotiations. \$1200 for Holiday buyout, \$3360 on call pay for shift coverage when SO not able to cover calls after 4 am. \$3120 in assumed call out time.
OVERTIME PAY	\$ 23,855.64	\$ 37,469.57	\$ 18,018.49	\$ 26,820.00	\$ 7,200.42	\$ 34,500.00	
FICA & MEDICARE							
81-88 FICA	20,500.02	23,804.44	24,008.24	28,036.00	\$ 17,990.92	\$ 31,777.63	FICA/Med Cost at full 7.65% (1.45%-Med & 6.2%-FICA)
FICA & MEDICARE	\$ 20,500.02	\$ 23,804.44	\$ 24,008.24	\$ 28,036.00	\$ 17,990.92	\$ 31,777.63	
ANNUAL STIPEND PD							
84-63 POLICE DEPT Y-Mbrshp	1,000.00	1,000.00	1,800.00	1,300.00	\$ -	\$ 1,300.00	CLC YMCA membership. Per active police union contract with town.
ANNUAL STIPEND	\$ 1,000.00	\$ 1,000.00	\$ 1,800.00	\$ 1,300.00	\$ -	\$ 1,300.00	
PAYROLL							
90-60 CHIEF	55,354.56	57,988.57	64,733.23	67,145.00	\$ 46,402.50	\$ 71,173.70	per contract 2% raise yearly as well as 4% (COLA)Cost of Living increase.
90-61 PATROL SGT.	47,799.78	45,585.00	49,089.33	57,553.80	\$ 40,364.11	\$ 66,144.00	Potential Raise in hourly pay Per CBA. In negotiations currently
90-62 PATROLMAN TESSIER	36,451.70	38,886.13	37,786.79	53,050.00	\$ 35,653.90	\$ 59,779.20	Potential Raise in hourly pay Per CBA. In negotiations currently
90-64 PATROLMAN DPD SYLVESTER	44,908.06	45,081.67	46,980.26	52,397.00	\$ 36,166.76	\$ 59,779.20	Potential Raise in hourly pay Per CBA. In negotiations currently
90-65 PATROLMAN DPD OPEN BOOTH	23,993.34	38,046.66	40,410.20	47,299.00	\$ 32,065.24	\$ 54,306.80	Potential Raise in hourly pay Per CBA. In negotiations currently. 3 year anniversary date Feb 17th 2023. 33 weeks 1 year step, 19 weeks at 3 year step

POLICE DEPARTMENT DEPT 12							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
90-66 PD RESERVE OFFICERS	8,353.00	7,288.63	13,988.00	12,000.00	\$ 6,286.00	\$ 13,750.00	Increase hourly pay to \$22hr to stay competitive with other agencies competing for qualified part-time officers. This affords up to 625 hours for shift coverage, additional patrols and special duty.
90-67 SEASONAL PARKING ENFORC	5,567.50	5,109.50	150.00	5969.20	\$ 2,421.12	\$ 6,720.00	Slight increase due to payroll line. Will increase pay from \$12hr to \$15hr based on similar jobs in our community.
90-68 PUBLIC SAFETY ADMINISTRATIVE ASSISTANT	35,006.43	36,795.40	43,716.75	44,248.00	\$ 30,677.92	\$ 49,241.00	Includes a payroll line increase from 4A to 5A (\$1.55hr) hour from the current wage scale for municipal personnel as well as a scheduled 4% (COLA) increase.
90-96 PAYROLL LIABILITIES	0.00	0.00	0.00	825.00	\$ -		Continue to fund reserve for one more year at \$1650, then reduce to 50% in Police dept.
PAYROLL	\$ 257,434.37	\$ 274,781.56	\$ 296,854.56	\$ 340,487.00	\$ 230,037.55	\$ 380,893.90	
POLICE DEPARTMENT TOTAL	\$ 468,573.65	\$ 527,333.09	\$ 535,383.60	\$ 614,313.00	\$ 367,687.10	\$ 716,689.56	
Increase/Decrease	#REF!	12.54%	1.53%	14.74%		16.67%	

FIRE DEPARTMENT DEPT 13							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
DEPARTMENT							
POSTAGE & MAIL SERVICES							Covers mailbox rental and postage. Reduced to reflect previous yearly costs
10-10 POSTAGE GENERAL	142.00	92.00	92.00	125.00	\$ -	\$ 150.00	
POSTAGE & MAIL SERV	\$ 142.00	\$ 92.00	\$ 92.00	\$ 125.00	\$ -	\$ 150.00	
EQUIPMENT MAINTENANCE							Covers SCBA flow testing (yearly requirement, 20 packs estimated \$60 per pack).
12-39 FIRE DEPT EQUIPMENT MAINT	3,023.82	3,240.65	1,009.11	1200.00	\$ 1,132.97	\$ 1,200.00	
EQUIPMENT MAINT	\$ 3,023.82	\$ 3,240.65	\$ 1,009.11	\$ 1,200.00	\$ 1,132.97	\$ 1,200.00	
TELEPHONE							Reimburse Chief at \$10 a month towards cell phone months
16-11 CELL PHONE	120.00	120.00	0.00	120.00	\$ -	\$ 120.00	
16-12 LAND LINES	572.60	691.17	695.48	690.00	\$ 408.83	\$ 690.00	
GOOGLE PLATFORM						\$ 72.00	NEW ITEM new gmail platform \$6/mo or \$72/yr.
TELEPHONE	\$ 692.60	\$ 811.17	\$ 695.48	\$ 810.00	\$ 408.83	\$ 882.00	
EQUIPMENT,TOOLS & SUPPLIES							Covers routine equipment purchases and replacement materials, such as nozzles, hose, fire extinguishers, hand tools, chain saws, foam, etc. Original '22 was \$3,000, but \$852.16 was a carry forward from prev FY.
21-14 GENERAL EQUIPMENT	9,241.99	7,949.22	8,770.60	3,852.16	\$ 321.67	\$ 3,000.00	
EQUIPMENT, TOOLS & SUPPLIES	\$ 9,241.99	\$ 7,949.22	\$ 8,770.60	\$ 3,852.16	\$ 321.67	\$ 3,000.00	
MISCELLANEOUS							Covers pump test and service (\$600 per truck x 4

FIRE DEPARTMENT DEPT 13							
	2019	2020	2021	2022	2022	2023	COMMENTS
	Actual	Actual	Actual	Budget	Year to Date	Request	
22-86 FIRE DEPT PROFESSIONAL TESTING	3,765.00	3,525.00	2,600.00	\$ 4,515.00	\$ 2,400.00	\$ 4,845.00	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 FY21) to provide roughly flat budget.
MISC	\$ 3,765.00	\$ 3,525.00	\$ 2,600.00	\$ 4,515.00	\$ 2,400.00	\$ 4,845.00	
VEHICLE FUEL COSTS - GAS & DIE							
25-32 FIRE DEPT VEHICLE FUEL	2,718.64	2,618.24	2,335.79	3200.00	\$ 1,744.85	\$ 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	\$ 2,718.64	\$ 2,618.24	\$ 2,335.79	\$ 3,200.00	\$ 1,744.85	\$ 3,200.00	
RADIO PURCHASE & MAINTENANCE							
28-13 FIRE DEPT PAGERS	4,560.47	1,431.00	0.00	1740.00	\$ 2,248.45	\$ 2,175.00	Expected pager lifetime is 7 years with an inventory of 28 requires replacement of 4 per year (\$435 per pager).
28-28 RADIO REPAIRS	1,496.27	359.75	390.10	260.00	\$ 1,281.25	\$ 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	\$ 390.10	\$ 2,000.00	\$ 3,529.70	\$ 2,435.00	
VEHICLES INS. & MAINT							
30-23 VEHICLE INSPECTIONS	0.00	0.00	0.00	1200.00	\$ -	\$ 1,200.00	Covers the required yearly inspection of fire department vehicles
30-24 VEHICLE REPAIRS (LABOR & PARTS)	5,343.72	7,902.00	11,585.13	9,000.00	\$ 2,166.24	\$ 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.

FIRE DEPARTMENT DEPT 13							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
VEHICLES INS. & MAINT	\$ 5,343.72	\$ 7,902.00	\$ 11,585.13	\$ 10,200.00	\$ 2,166.24	\$ 10,200.00	
OFFICE SUPPLIES							
32-16 OFFICE SUPPLIES GENERAL	115.98	0.00	32.64	450.00	\$ 53.94	\$ 450.00	Covers toner, pens, paper, and office consumables
OFFICE SUPPLIES	\$ 115.98	\$ -	\$ 32.64	\$ 450.00	\$ 53.94	\$ 450.00	
LIABILITY COVERAGE							
45-46 FIREFIGHTER LIABILITY	816.00	0.00	694.25	2100.00	\$ 1,662.50	\$ 2,250.00	Covers door to door coverage for Firefighters
43-43 Property Insurance	824.00	-3,550.00	1,239.80	1,300.00	\$ 1,090.90	\$ 1,300.00	
30-44 Mobile Equipment Ins			\$ 1,949.00	\$ 1,949.00	\$ -	\$ 2,000.00	
30-44 Vehicle Insurance	\$ -	\$ -	\$ -	\$ 6,749.00	\$ 5,663.46	\$ 7,000.00	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	3,720.17	3,719.68	4373.00	\$ 531.68	\$ 4,500.00	This is not an increase, but a shift in expenses that has been previously/erroneously paid for by the Administration dept budget.
40-40 Cancer Insurance						\$ 9,545.00	Proposed new line item for AFLAC cancer policy. Estimate is based on plan cost of \$415 per year with 23 employees. Members would need to be in an active status the previous year to receive the benefit. Requested by the Budget Committee.
LIABILITY COVG	\$ 1,640.00	\$ 170.17	\$ 7,602.73	\$ 16,471.00	\$ 8,948.54	\$ 26,595.00	
CLOTHING & UNIFORMS							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
56-57 FIRE DEPT CLOTHING/UNIFORM	403.10	0.00	10,672.22	5,400.00	\$ 3,720.85	\$ 5,400.00	

FIRE DEPARTMENT DEPT 13							
	2019	2020	2021	2022	2022	2023	COMMENTS
	Actual	Actual	Actual	Budget	Year to Date	Request	
							new members require new gear
CLOTHING & UNIFORMS	\$ 403.10	\$ -	\$ 10,672.22	\$ 5,400.00	\$ 3,720.85	\$ 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	545.00	585.00	195.00	600.00	\$ 680.00	\$ 600.00	
MEMBERSHIP FEES/DUES	\$ 545.00	\$ 585.00	\$ 195.00	\$ 600.00	\$ 680.00	\$ 600.00	
TRAINING & EDUCATION MATERIAL							
62-53 TRAIN & EDUC MATERIALS	1,227.04	39.37	103.41	1300.00	\$ 37.04	\$ 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	\$ 1,227.04	\$ 39.37	\$ 103.41	\$ 1,300.00	\$ 37.04	\$ 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	3,402.00	3,444.28	3,532.00	4,170.00	\$ 2,774.33	\$ 4,546.62	
FICA & MEDICARE	\$ 3,402.00	\$ 3,444.28	\$ 3,532.00	\$ 4,170.00	\$ 2,774.33	\$ 4,546.62	
HEALTH SERVICES							
82-38 FIRE DEPT HEALTH SERVICES	0.00	0.00	0.00	800.00	\$ -	\$ 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	\$ 7,000.00	

FIRE DEPARTMENT DEPT 13							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
90-85 Deputy Chief	\$ 4,000.00		\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,500.00	
90-85 1st Assistant Chief	\$ 3,500.00		\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,750.00	
90-85 2nd Assistant Chief	\$ 2,500.00		\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,750.00	
90-85 Foreman of Pumpers	\$ 2,300.00		\$ 2,300.00	\$ 2,300.00	\$ 2,300.00	\$ 2,750.00	
90-85 SCBA Other Officer Positions	\$ 1,500.00		\$ 1,750.00	\$ 1,750.00	\$ 1,500.00	\$ 2,200.00	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	\$ 1,750.00	
90-85 Treasurer	\$ 500.00		\$ 500.00	\$ 500.00	\$ 500.00	\$ 600.00	
90-85 Administrative Assistant (new item)							
90-85 Clerk	\$ 500.00		\$ 500.00	\$ 500.00	\$ 500.00	\$ 600.00	
90-85 Fire Fighter On-Call Pay	\$ 12,600.00		\$ 15,015.00	\$ 17,325.00	\$ 7,511.25	\$ 18,480.00	Increase requested based on trend of the last few years of calls. Using estimate of 1155 hours at \$16/hr
90-85 Fire Fighter Training Pay	\$ 7,482.74		\$ 10,010.00	\$ 11,550.00	\$ 4,308.75	\$ 12,320.00	Estimate of 770 hours of training time at \$16 per hr
90-85 Pay per Meeting	\$ 40.00		\$ 33.00	\$ 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	\$ 1,500.00		\$ 1,950.00	\$ 1,950.00	\$ 1,300.00	\$ 2,250.00	Stipend for interior qualified members at \$150 per year
Fire Suppression: Haz- Mat Operations	\$ 250.00		\$ -				
90-85 #17 Earned Paid Leave				\$ 600.00	\$ 345.00	\$ 450.00	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	\$ 45,472.74	\$ 45,796.88	\$ 52,783.00	\$ 55,308.00	\$ 37,065.00	\$ 60,233.00	
38-26 LOSAP Contribution (Length of Service)			\$ -	\$ 7,000.00	\$ -	\$ 7,000.00	Length of Service Award program for emergency services volunteers.
LOSAP Contribution			\$ -	\$ 7,000.00	\$ -	\$ 7,000.00	

FIRE DEPARTMENT DEPT 13							
	2019	2020	2021	2022	2022	2023	COMMENTS
	Actual	Actual	Actual	Budget	Year to Date	Request	
FIRE DEPARTMENT							
PAYROLL	\$ 45,472.74	\$ 45,796.88	\$ 52,783.00	\$ 62,308.00	\$ 37,065.00	\$ 67,233.00	
FIRE STATION							
BLDNG EXPENSES							
33-30 SUPPLIES & MAINTENANCE	3,001.23	1,744.57	1,383.40	3,600.00	\$ 2,138.60	\$ 3,600.00	
33-31 ELECTRICITY	1,983.05	2,027.00	1,462.97	1800.00	\$ 1,508.93	\$ 1,800.00	Should see a reduction in electricity costs with the solar array field on Standpipe Rd.
33-32 HEAT	10,084.66	7,725.21	6,467.01	7,700.00	\$ 4,213.62	\$ 7,700.00	
33-33 WATER	256.20	256.20	256.20	256.00	\$ 192.15	\$ 256.00	
33-36 BULK GAS	0.00	25.72	41.18	125.00	\$ 32.24	\$ 125.00	Covers propane for standby generator and kitchen
33-37 ALARM	1,051.00	1,117.00	1,051.00	1,150.00	\$ 1,051.00	\$ 1,300.00	
FIRE STATION BLDG							
EXPENSES	\$ 16,376.14	\$ 12,895.70	\$ 10,661.76	\$ 14,631.00	\$ 9,136.54	\$ 14,781.00	
CONTRACTED							
SERVICES							
91-95 JANITORIAL	1,320.46	1,305.00	1,305.00	1740.00	\$ 1,305.00	\$ 1,740.00	
CONTRACTED							
SERVICES	\$ 1,320.46	\$ 1,305.00	\$ 1,305.00	\$ 1,740.00	\$ 1,305.00	\$ 1,740.00	
FIRE DEPARTMENT							
TOTAL	\$ 101,486.97	\$ 92,165.43	\$ 114,365.97	\$ 133,772.16	\$ 75,425.50	\$ 149,357.62	<i>\$139,740.62 w/out Cancer Insurance</i>
Increase/Decrease	#REF!	-9.18%	24.09%	16.97%		11.65%	

EMERGENCY MANAGEMENT DEPT 14							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
TELEPHONE							
16-11 CELL PHONE	120.00	120.00	0.00	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	0.00	0.00	440.11	640.00	280.07	640.00	Sandbag purchase/200 bags for \$100. EMA Tablet w/broadband \$540
SUPPLIES	\$ -	\$ -	\$ 440.11	\$ 640.00	\$ 280.07	\$ 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	\$ -	\$ 120.00	allows for 1 training
TRAINING & EDUC MAT	\$ -	\$ -	\$ -	\$ 120.00	\$ -	\$ 120.00	
FICA & MEDICARE							7.65% of payroll for Soc. Sec & Medicare
81-88 FICA	99.45	99.44	99.44	99.00	\$ 49.73	\$ 99.45	
FICA & MEDICARE	\$ 99.45	\$ 99.44	\$ 99.44	\$ 99.00	\$ 49.73	\$ 99.45	
PAYROLL							
90-84 EMERGENCY MANAGEMENT	1,000.00	1,000.00	1,000.00	1000.00	\$ 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	\$ 1,519.45	\$ 1,519.44	\$ 1,839.55	\$ 2,279.00	\$ 979.80	\$ 2,279.45	
Increase/Decrease	#REF!	0.00%	21.07%	23.89%		0.02%	

HYDRANTS & FIRE PREVENTION DEPT 15							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
HYDRANT RENTAL FEE							Water rates are awaiting PUC approval within year. Request is for 3-5% increase. Budgeting 4% increase with understanding we may need to use contingency for \$1,510.61 if approval is for the 5%. To budget the full 5% increase it would be \$158,614.
51-55 FIRE PREVENTION HYDRANT	151,062.58	138,466.25	138,466.24	151,061.00	\$ 88,114.88	\$ 157,103.44	
HYDRANTS	\$ 151,062.58	\$ 138,466.25	\$ 138,466.24	\$ 151,061.00	\$ 88,114.88	\$ 157,103.44	
HYDRANTS (FIRE PREVENTION)	\$ 151,062.58	\$ 138,466.25	\$ 138,466.24	\$ 151,061.00	\$ 88,114.88	\$ 157,103.44	
Increase/Decrease	#REF!	-8.34%	0.00%	9.10%		4.00%	

STREET LIGHTS DEPT 16							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
STREET LIGHTS							
50-82 STREET LIGHTS ONLY	17,445.80	17,678.48	14,168.22	6,500.00	\$ 1,921.30	\$ 6,500.00	Continue to maintain relatively low rates, averages \$275/month. This line item also supports repair & maintenance.
STREET LIGHTS	\$ 17,445.80	\$ 17,678.48	\$ 14,168.22	\$ 6,500.00	\$ 1,921.30	\$ 6,500.00	
TOTAL STREET LIGHTS	\$ 17,445.80	\$ 17,678.48	\$ 14,168.22	\$ 6,500.00	\$ 1,921.30	\$ 6,500.00	
Increase/Decrease	#REF!	1.33%	-19.86%	-54.12%		0.00%	

TRAFFIC LIGHTS DEPT 17							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
LIGHTS TRAFFIC							
50-83 POWER & MAINTENANCE	3,507.20	737.72	2,331.79	3,000.00	\$ 594.79	\$ 2,200.00	Significant savings due to solar array located at Standpipe; typically average \$100/month. Includes \$1,000 for repairs. Previous ONE time repair for the Main St./Bristol light for \$1,775 & \$625 for the Main/Biscay light.
TRAFFIC LIGHTS	\$ 3,507.20	\$ 737.72	\$ 2,331.79	\$ 3,000.00	\$ 594.79	\$ 2,200.00	
TOTAL TRAFFIC LIGHTS	\$ 3,507.20	\$ 737.72	\$ 2,331.79	\$ 3,000.00	\$ 594.79	\$ 2,200.00	
Increase/Decrease	#REF!	-78.97%	216.08%	28.66%		-26.67%	

ADULT EDUCATION DEPT 18							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
ADULT EDUCATION							
98-76 ADULT ED	8,106.00	8106.00	8,350.00	8,350.00	\$ 8,350.00	\$ 8,350.00	Supports adult education. Payable in October each year.
ADULT EDUCATION	\$ 8,106.00	\$ 8,106.00	\$ 8,350.00	\$ 8,350.00	\$ 8,350.00	\$ 8,350.00	
ADULT EDUCATION	\$ 8,106.00	\$ 8,106.00	\$ 8,350.00	\$ 8,350.00	\$ 8,350.00	\$ 8,350.00	
Increase/Decrease	#REF!	0.00%	3.01%	0.00%		0.00%	

COMMUNITY SERVICES DEPT 19							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
HOLIDAY FUNDING							
93-33 4TH OF JULY APPROPRIATION	2,500.00	2,500.00	2,500.00	0.00	\$ -	\$ 2,500.00	Annual contribution for fireworks display. Due to canceled show in 21, we did not need to raise & appropriate additional funding for '22.
HOLIDAY FUNDING	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	
TOWN OWNED PROPERTY							
97-77 RIVERSIDE PARK	313.32	211.96	0.00	500.00	\$ 36.09	\$ 500.00	Sprinklers, TruGreen fertilizer, & bug control.
TOWN OWNED PROPERTY	\$ 313.32	\$ 211.96	\$ -	\$ 500.00	\$ 36.09	\$ 500.00	
COMMUNITY SERVICE	\$ 2,813.32	\$ 2,711.96	\$ 2,500.00	\$ 500.00	\$ 36.09	\$ 3,000.00	
Increase/Decrease		-3.60%	-7.82%	-80.00%		500.00%	

BISCAY BEACH PROPERTY DEPT 22							
	2019	2020	2021	2022	2022	2023	COMMENTS
	Actual	Actual	Actual	Budget	Year to Date	Request	
BISCAY BEACH PROPERTY							
18-39 PORT-A-POTTY	525.00	420.00	0.00	450.00	\$ 400.00	\$ 1,170.00	Increased to include port-a-potty service again. Removed due to Covid19 in '21 & did not have out for entire season in '22 for same reason. \$65/week for pump out & cleaning service.
BISCAY BEACH	525.00	420.00	0.00	450.00	400.00	1170.00	
BISCAY BEACH PROPERTY	\$ 525.00	\$ 420.00	\$ -	\$ 450.00	\$ 400.00	\$ 1,170.00	
Increase/Decrease	#REF!	-20.00%	-100.00%	#DIV/0!		160.00%	

COUNTY TAX DEPT 24							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
COUNTY TAX							
87-87 COUNTY TAX	465,189.69	481,654.71	497,233.49	501,832.00	\$ 501,832.47	\$ 547,000.00	County Budget due to be set at beginnning of March, \$505,000 is a best guesstimate.
COUNTY TAX	\$ 465,189.69	\$ 481,654.71	\$ 497,233.49	\$ 501,832.00	\$ 501,832.47	\$ 547,000.00	
COUNTY TAX	\$ 465,189.69	\$ 481,654.71	\$ 497,233.49	\$ 501,832.00	\$ 501,832.47	\$ 547,000.00	
Increase/Decrease	#REF!	3.54%	3.23%	0.92%		9.00%	

CONTINGENCY DEPT 25							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
CONTINGENCY							
99-90 CONTINGENCY	-1,500.00	10,329.62	14,630.25	22,000.00	\$ 7,343.27	\$ 22,000.00	Represents a hedge for unanticipated expenditures.
CONTINGENCY	\$ (1,500.00)	\$ 10,329.62	\$ 14,630.25	\$ 22,000.00	\$ 7,343.27	\$ 22,000.00	
TOTAL CONTINGENCY	\$ (1,500.00)	\$ 10,329.62	\$ 14,630.25	\$ 22,000.00	\$ 7,343.27	\$ 22,000.00	
Increase/Decrease		788.64%	41.63%	50.37%		0.00%	

COMMUNITY BETTERMENT DEPT 26							COMMENTS
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	
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	9,665.00	18,572.00	11,802.47	9,507.00	\$ 9,507.00	\$ 17,845.00	
54-77 CLC AMBULANCE	5,616.00	31,000.00	70,537.50	76,322.00	\$ 76,322.21	\$ 152,925.89	Pay out in October
54-78 LCTV	6,966.00	6,966.00	6,966.00	11,966.00	\$ 11,966.00	\$ 17,500.00	Pay out in October
54-80 SKIDOMPHA LIBRARY	21,000.00	33,813.00	33,813.02	33,813.00	\$ 33,813.00	\$ 33,813.02	Pay out in October
COMMUNITY BETTERMENT AGENCIES	\$ 43,247.00	\$ 90,351.00	\$ 123,118.99	\$ 131,608.00	\$131,608.21	\$222,083.91	
COMMUNITY BETTERMENT ORGANIZATIONS	\$ 43,247.00	\$ 90,351.00	\$ 123,118.99	\$ 131,608.00	\$131,608.21	\$222,083.91	
Increase/Decrease	#REF!	108.92%	36.27%	6.89%		68.75%	
<i>Petitions submitted, however they are NOT due until April 19th so may still have additional submissions.</i>	2019 Request amt	2020 Request amt	2021 Request amt	2022 Request amt	2023 Request amt		
Pemaquid Watershed	\$ 500.00						
New Hope for Women	\$ 1,155.00	\$ 1,212.00	\$ 1,155.00	\$ 1,325.00	\$ 1,325.00		
Healthy Kids	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00		
Spectrum Generations	\$ 2,990.00	\$ 2,990.00	\$ 3,127.47	\$ 2,662.00	\$ 4,820.00		
Midcoast Maine Community Action	\$ 1,320.00	\$ 1,320.00	\$ 1,320.00	\$ 1,320.00			
Coastal Kids Preschool	\$ 1,500.00	\$ 1,500.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00		
Coastal Rivers Conservation Trust (DRA)		\$ 1,000.00					
NEW ITEM Damariscotta Historical Society					\$ 7,500.00		

CEMETERY DEPT 27							
	2019	2020	2021	2022	2022	2023	COMMENTS
	Actual	Actual	Actual	Budget	Year to Date	Request	
PUBLIC ADVERTISING							
11-57 PUBLIC NOTICES	0.00	137.50	0.00	150.00	\$ -	\$ 150.00	Advertise for seasonal helper.
PUBLIC ADV	\$ -	\$ 137.50	\$ -	\$ 150.00	\$ -	\$ 150.00	
COMPUTER SOFTWARE							
13-38 SOFTWARE LICENSES	500.00	25.00	0.00	300.00	\$ -	\$ 300.00	Tech support as needed.
COMPUTER SOFTWARE	\$ 500.00	\$ 25.00	\$ -	\$ 300.00	\$ -	\$ 300.00	
EQUIPMENT,TOOLS & SUPPLIES							
21-14 GENERAL EQUIPMENT	165.44	1.24	1,014.16	1500.00	\$ 20.39	\$ 1,000.00	D2; small tools
21-27 MEMORIAL DAY FLAGS	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00	Legion has been unable to raise money during the pandemic.
EQUIPMENT,TOOLS, & SUPPLIES	\$ 165.44	\$ 1.24	\$ 1,014.16	\$ 1,800.00	\$ 20.39	\$ 1,300.00	
RECORDING & PROCESSING FEES							Recording Fees are typically \$21, this allows for 9 recordings.
27-27 RECORDING FEES	183.00	84.00	183.00	200.00	\$ 76.00	\$ 200.00	
RECORDING & PROCESSING FEES	\$ 183.00	\$ 84.00	\$ 183.00	\$ 200.00	\$ 76.00	\$ 200.00	
LAND MAINTENANCE							
68-24 GENERAL MAINTENANCE	-1,997.04	388.80	2,806.03	1200.00	\$ 797.76	\$ 1,500.00	Loam & seed multiple places (critter holes, grave collapses)
68-33 CEMETERY WATERING	256.20	256.20	256.20	260.00	\$ 256.20	\$ 260.00	
68-91 MOWING CONTRACT	26,642.00	27,050.00	27,637.00	28,225.00	\$ 21,037.50	\$29,033.00	July-Dec '22 @ \$3,593.75/mo, (\$21,558) and May-June '23 @ \$3,737.50/mo (\$7,475) based on 4% contract increase for May & June '23 only. Cemetery contract is based on calendar year.
LAND MAINT	\$ 24,901.16	\$ 27,695.00	\$ 30,699.23	\$ 29,685.00	\$ 22,091.46	\$ 30,793.00	
CEMETERY CAPITAL IMPROVEMENTS							

CEMETERY DEPT 27							
	2019	2020	2021	2022	2022	2023	COMMENTS
	Actual	Actual	Actual	Budget	Year to Date	Request	
69-46 CEMETERY SURVEYING	\$ -						
69-85 GRAVE STONE REPAIR &	2,865.00	989.80	61.69	0.00	\$ 20.89		Moved to Capital Reserve Budget
69-86 TREE ASSESSMENT & MAINT	1,000.00	0.00	1,500.00	1,500.00	\$ -	\$ 1,000.00	
69-87 CEMETERY DRAINAGE							
81-88 FICA/MEDICARE	84.85	82.10	327.44	650.00	\$ 229.50	\$ 765.00	Fica/Medicare for seasonal worker & cemetery administrator.
90-51 CEMETERY ADMIN CLERK	0.00	0.00	6000.00	6000.00	\$ 3,000.00	\$ 6,000.00	Cemetery Administrator stipend
90-56 SEASONAL WORKER	1,108.93	1,073.22	1,280.00	2,500.00	\$ -	\$ 4,000.00	Catch up deferred maintenance, e.g sunken & leaning stones in Town-owned cemeteries and veterans' stones in family cemeteries; this allows for 200 hours of labor
CEMETERY CAPITAL	\$ 5,058.78	\$ 2,145.12	\$ 9,169.13	\$ 10,650.00	\$ 3,250.39	\$ 11,765.00	
CEMETERY	\$ 30,808.38	\$ 30,087.86	\$ 41,065.52	\$ 42,785.00	\$ 25,438.24	\$ 44,508.00	
Increase/Decrease	#REF!	-2.34%	36.49%	4.19%		4.03%	

DEBT SERVICE DEPT 28							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
88-65 DB&T BOND \$413,500	82,700.00	82,700.00	85,554.31	84,000.00	84,223.71		Paid off Oct 2022
88-62 FNB BOND \$120,000	25,388.38	25,388.38	41,516.78	25,800.00	26,432.01		Paid off Oct 2022
88-70 LED STREET LIGHT CONVERSION \$51,364.25	0.00	0.00	0.00	10,842.00	10,842.28	10,842.28	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.
88-## BATH SAVINGS BOND						191,132.72	NEW ITEM Approved at 2.16.22 STM, \$2,255,000 bond for road & sidewalk improvements, loan will mature in 2036. Payable October 2023. (before closing date)
TOWN DEBT SERVICE	108,088.38	108,088.38	127,071.09	120,642.00	121,498.00	\$ 201,975.00	
DEBT SERVICE	\$ 108,088.38	\$ 108,088.38	\$ 127,071.09	\$ 120,642.00	\$ 121,498.00	\$ 201,975.00	
Increase/Decrease	#REF!	0.00%	17.56%	-5.06%		67.42%	

CAPITAL RESERVE DEPT 29							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
CAPITAL RESERVE							
01-20 TRANSFER	\$295,500.00	\$319,000.00	\$0.00	\$467,525.00	\$467,525.00	\$ 484,100.00	Town manager to provide breakout of recommendations.
CAPITAL RESERVE	\$295,500.00	\$319,000.00	\$0.00	\$467,525.00	\$467,525.00	\$ 484,100.00	
CAPITAL RESERVE	\$ 295,500.00	\$ 319,000.00	\$ -	\$ 467,525.00	\$ 467,525.00	\$ 484,100.00	
Increase/Decrease	#REF!	7.95%	-100.00%		#DIV/0!		

OVERLAY DEPT 30							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
OVERLAY							
35-10 ABATEMENTS	31,736.27	13382.74	52447.15				Overlay covers abatements. Amount needed for current year will be determined at Tax Commitment in July.
OVERLAY	31,736.27	13,382.74	52,447.15	0.00	0.00	\$ -	
TOTAL OVERLAY	\$ 31,736.27	\$ 13,382.74	\$ 52,447.15	\$ -	\$ -	\$ -	
Increase/Decrease	#REF!	-137.14%					

PHILBROOK FUND DEPT 89							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
PHILBROOK TRUST FUND							
85-10 WORTHY POOR DISTRIBUTION	\$11,000.00	\$27,000.00	\$20,000.00	\$0.00	\$0.00		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	\$ 27,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	
Increase/Decrease	#REF!	59.26%	-25.93%	-100.00%			

GENERAL ASSISTANCE DEPT 91							
	2019	2020	2021	2022	2022	2023	COMMENTS
	Actual	Actual	Actual	Budget	Year to Date	Request	
GENERAL ASSISTANCE							
85-10 GENERAL ASSISTANCE	2972.70	7332.18	4472.85	5000.00	40.00	6500.00	Town is required to provide assistance to residents who qualify per the State income/expenses criteria. The State reimburses the Town 75% of the expenses. Increased due to rise in costs for food, heat, electric, etc. There has been a large increase in applicants needing heating & food assistance.
TRUST FUND	\$ 2,972.70	\$ 7,332.18	\$ 4,472.85	\$ 5,000.00	\$ 40.00	\$ 6,500.00	
Increase/Decrease	#REF!	146.65%	-39.00%	11.79%		30.00%	

PHILBROOK & WORTHY POOR FUND DEPT 89							
	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Year to Date	2023 Request	COMMENTS
PHILBROOK TRUST FUND							
85-10 WORTHY POOR DISTRIBUTION		20,000.00	20,000.00	20,000.00	15,000.00	20,000.00	Removed from municipal budget in 2020 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	\$ 20,000.00	\$ 15,000.00	\$ 20,000.00	
Increase/Decrease	#REF!	#DIV/0!	0.00%	0.00%		0.00%	

TOTAL PROPOSED MUNICIPAL GENERAL FUND EXPENSES FISCAL YEAR 2022						
	2019	2020	2021	2022	2022	2023
	Actual	Actual	Actual	Budget	YTD	Request
TOTAL PROPOSED MUNICIPAL EXPENSES	\$ 2,837,738.80	\$ 2,960,861.05	\$ 2,879,784.61	\$ 3,491,923.16	\$ 2,590,658.93	\$ 4,045,473.23
INCREASE/DECREASE	#REF!	4.339%	-2.738%	21.256%		15.852%
PROPOSED PHILBROOK TRUST FUND & WORTHY POOR EXPENSES FISCAL YEAR 2022						
	2019	2020	2021	2022	2022	2023
	Actual	Actual	Actual	Budget	YTD	Request
TOTAL PROPOSED TRUST FUND & WORTHY POOR EXPENSES	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 15,000.00	\$ 20,000.00
INCREASE/DECREASE		#DIV/0!	0.000%	0.000%		0.000%