



# Town of Damariscotta Municipal Budget Fiscal Year 2023 - 2024



## *Town of Damariscotta*

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*Town Manager*

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Date: February 23, 2023  
To: Select Board and Budget Committee Members  
From: Andrew Dorr, Town Manager  
Subject: FY 2024 Proposed Budget

Dear Select Board and Budget Committee Members,

The past eight months as the Town Manager has afforded me the opportunity to learn a great deal about the town and the needs of the staff. When creating a municipal budget, it is important to provide the staff the resources needed to offer the services the community desires. With our ability to provide the services, there are requirements from the federal/state government, insurance companies, and locally adopted ordinances/policies that create minimum standards that we have to adhere to. While I am still getting to know the community, it is primarily with the minimum standards and the Select Board's previous work plans in mind that I provide you with my FY 2024 municipal budget proposal.

Some of the major changes of the overall budget include:

- Operating Budget Expenditures: \$281,086.55 (9.40%) increase
- Capital Reserve Allocation: \$114,400.00 (26.97%) increase
- Revenue: -\$110,825.00 (-7.77%) decrease
- Local Assessment: Unknown, anticipated increase of base values 10-15%

### **Budget Review Schedule**

This year, I had proposed that the initial budget presentation happen as a joint effort between the Select Board and the Budget Committee. This would allow staff to present once and for the members of both boards to receive the same information. From there, the respective board/committee is able to review in greater detail with the Town Manager before recommending a final amount. The tentative schedule for the remainder of the FY 24 review schedule is as follows:

- March 1: Budget Presentation I
- March 8: Budget Presentation II
- March 15: Select Board Review/Recommendations
- March 20: Budget Committee Review Select Board Recommendations
- March 22: Additional Select Board Budget Review Workshop (if necessary)

- March 27: Additional Budget Committee Review, if necessary
- April 5: Select Board Final Budget Review, Draft Annual Town Meeting Warrant
- April 19: Approve Annual Town Meeting Warrant

### **Overview**

This budget reflects the programs, services, and service levels that I believe meet the expectations of our residents and staff. At the core of the increase expenditures you will find personnel expenses are up which are reflective of an economy that has seen unprecedented cost-of-living increases. You will also see my recommendations to invest in staff training, equipment maintenance, and road improvements.

Just as expenditures are a big part of understanding the budget process, so are the revenues. This year, you will see I am projecting revenues to be down \$110,825.00. This decrease in revenue is largely driven by the decrease in the utilization of the undesignated fund balance (UFB). In FY 23 we appropriated \$200,000, however, it appears that we had less than \$100,000 unspent from FY 22. As the UFB is only funded by unspent funds from the previous fiscal year, this is typically an unsustainable “revenue source” unless we are continually overbudgeting.

While my recommendation reflects what I believe we need to fund to meet the expectations I have heard, I expect the budget process to be one that moves beyond the (rightful) reaction to an increase in a dollar amount and have a conversation about the service and work products your town staff will be offering/completing for the residents of Damariscotta.

### **General Government**

This bucket of our operations covers three major departments as well as the municipal building and the solid waste contract. The overall increase for general government is \$76,085 or 8.03%.

- Administration shows a \$17,764 increase, of which \$13,133 can be attributed to a wage increase.
- The Assessing budget projects a decrease of nearly \$30,000 and is driven almost entirely by the decrease in hours as one day per week seems to be sufficient at this time.
- The Planning/Development budget appears to be up almost \$76,000, but this is largely reflective of the full cost of the town planner. I have included offsetting revenue that would be consistent with the current inter-local agreement we have with Newcastle.
- The Solid Waste contract budget is projecting an \$8,648 increase as we estimate the increase their 2024 budget amount.
- The remainder of the general government expenses net an increase of \$3,113 as we budget for increased utility costs at the municipal building and cleaning service costs.

### **Police Department**

The increase for the Police Department is proposed to be \$78,743 of which 72% (\$56,751) is directly related to the wage increases driven by contracts. Another \$12,000

is to account for the health insurance cost should staffing change during the year or an officer change their insurance status to more than employee-only coverage.

### **Public Safety**

This major departments/expense items within the public safety services includes the Fire Department, CLC Ambulance service costs, and Fire Hydrants. The budget for Public Safety in FY 24 is projecting a decrease of \$58,000+ which is almost entirely attributed to the change in assessment formula for the CLC Ambulance service. With the change, Damariscotta's assessment decreases by \$62,165 and with a \$,4500+ increase in the Fire Department expenditures the net impact is \$58,096.

### **Public Works**

Responsible for the largest percentage of the \$281,000+ increase to this year's operating budget is the Public Works Services. My recommendation for the Highway Department would include a \$178,000+ increase with the Cemetery budget increasing by \$6,700, mostly for the new mowing contract. Summarizing the increases my recommendation for the Highway Department, I was focusing on what is needed to complete routine tasks and road improvements safely and efficiently. With a two-person crew, there are many tasks that we are not staffed or equipped to complete. Key increases include:

- Highway Equipment – as the equipment ages, more parts are needed to maintain these in working order. This also includes accounts for an increase in sweeper parts as I anticipate we will be using those attachments more. Sweeping includes the downtown area, fall fog line/shoulder clean-up, and the usual spring clean-up around town.
- Vehicle Repairs are also recommended to increase. Based on the hours of use on the wheel loader, we should be completing two annual services and we have only been allowing for one. We need to keep this machine in good working order as it is our only workhorse.
- The General Maintenance line is up \$6,000 to account for necessary highway maintenance, like shoulder stabilization, drainage repairs/improvements, and the replacement of benches/tables.
- Line striping is over \$8,000 more as I plan to contract out the majority of the line work. We can take care of some of the special stencils in the parking lot, like for boater parking and the crosswalk stencils (“Stop, Wait, Wave”). This is based on the unit prices from last year's invoice, but I am waiting for a regional bid result and am hoping it will be comparable.
- Over \$5,000 would be invested in the Heater Road facility for necessary lighting upgrades as well as building maintenance.
- By far the largest share of the increase is attributed to the contracted services.
  - Nearly \$60,000 estimated to replace culverts, complete ditch work, as well as some of the routine maintenance tasks that require specialized services.
  - Over \$65,000 is attributed to an increase in the snow removal contracts per the updated agreement approved in November. This does include fuel and salt escalator/de-escalators with I estimated \$10,000. This is only triggered if diesel fuel is over \$5.90 a gallon and if the per ton cost of salt increases. Any decreases in those two items from this year's base amount will net a credit for the contracted services.

- Another \$6,500 is estimated to replace a catch basin on Water St that is not included in the parking lot project. Staff have identified deficiencies with the basin and believe it may be failing.
- Finally, I am proposing an increase to the tree work budget to allow for work to be completed on various town ways. I am proposing that we look to perform the work on Lessner Road, Rocky Run, and Standpipe Rd.

**Community Betterment/Services**

There is a minor decrease proposed in my budget recommendation, however, this is largely driven by community/non-profit funding requests. The date to submit these available into April. Should the board and committee determine that they'd like to establish a limit to what may be available, we can look to update the policy and give a notice for next year's budget process.

**Debt Services**

There are no changes to the debt service payments for FY 24. We are still working to pay off the loans for the streetlight upgrades and the bond for road improvements.

**Capital Reserve**

I have included the summary overview for the Capital Reserve request. This will be accompanied by a more detailed explanation at a later date as I finalize the document. The increase of \$114,000 is what I believe we should increase our contributions to IF we are going to get ahead of some of our known expenses without taking out loans. Some reserve accounts have been better planned than others and I anticipate completing a Capital Improvement Plan for the board this summer that takes a longer and more comprehensive look at our major capital needs.

With this overview, I encourage you to dive deeper into the proposed expenses and share your thoughts about the services and work products we can or want to complete. I know this is a big increase being proposed, but again, this is meant to encourage a discussion around priorities and acknowledging what we can accomplish and what will have to wait. I look forward to embarking on this process with you and will also make notes on any improvements we can make to next year's process.

Thank you!

# FISCAL YEAR 2023-2024 BUDGET BOOK

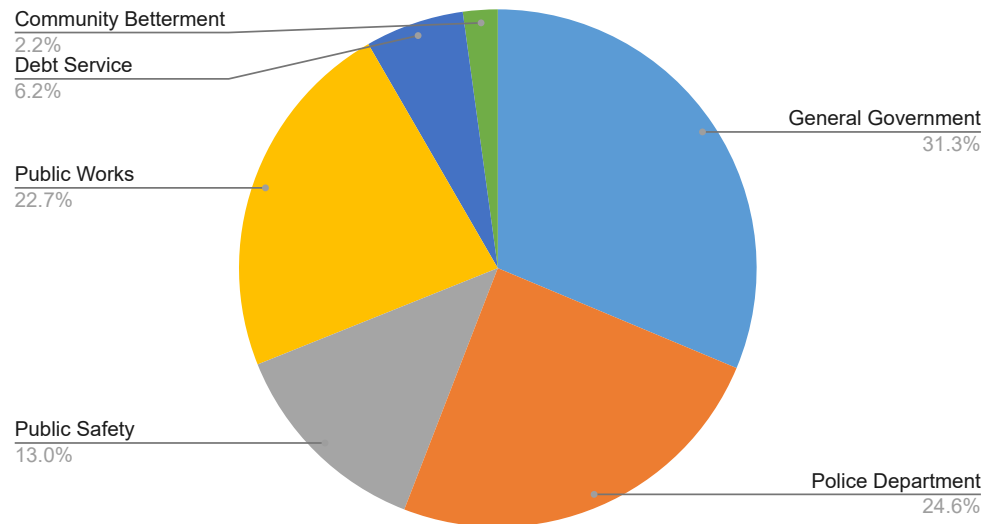
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## TOTAL PROPOSED MUNICIPAL GENERAL FUND EXPENSES FISCAL YEAR 2024

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Request	Manager Proposal
General Government	\$685,789.54	\$783,264.83	\$787,788.56	\$947,886.00	\$513,130.86	\$1,021,772.00	\$1,023,971.00
Police Department	\$527,333.09	\$535,383.60	\$632,980.65	\$725,019.00	\$409,579.37	\$802,317.00	\$803,762.00
Public Safety	\$285,290.41	\$338,856.60	\$342,754.59	\$484,794.42	\$346,167.96	\$425,165.87	\$426,698.00
Public Works	\$443,560.85	\$454,257.11	\$446,379.66	\$557,612.01	\$283,935.86	\$655,655.00	\$743,215.00
Debt Service	\$108,088.38	\$127,071.09	\$121,498.00	\$201,974.00	\$201,975.00	\$201,975.00	\$201,975.00
Community Betterment	\$53,712.96	\$55,081.47	\$57,822.09	\$72,158.02	\$79,328.00	\$78,600.00	\$70,909.00
<b>Operating Budget Request</b>	<b>\$2,103,775.23</b>	<b>\$2,293,914.70</b>	<b>\$2,389,223.55</b>	<b>\$2,989,443.45</b>	<b>\$1,834,117.05</b>	<b>\$3,185,484.87</b>	<b>\$3,270,530.00</b>
<b>Increase/Decrease</b>						\$196,041.42 6.56%	\$281,086.55 9.40%

FY 24 Proposed Operating Expenses

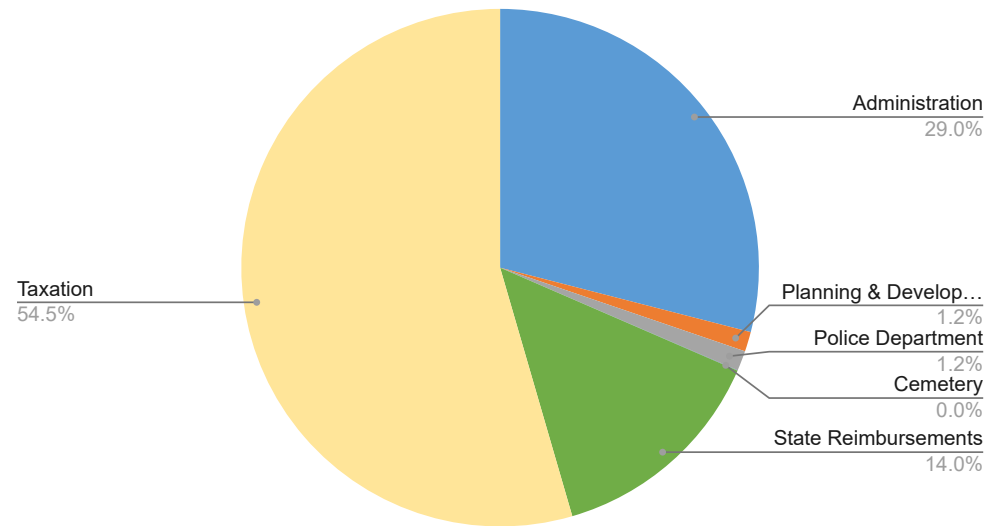


PROPOSED CAPITAL EXPENDITURE BUDGET FISCAL YEAR 2024							
	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Request	Manager Proposal
Municipal Building	\$7,000.00	\$12,600.00	\$26,600.00	\$12,600.00	\$12,600.00	\$35,000.00	\$25,000.00
Fire Station	\$40,000.00	\$35,000.00	\$55,000.00	\$90,000.00	\$90,000.00	\$87,500.00	\$87,500.00
Sand/Salt Shed*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$30,000.00
Waterfront	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fire Truck	\$80,000.00	\$85,000.00	\$85,000.00	\$85,000.00	\$85,000.00	\$80,000.00	\$80,000.00
Fire Equipment	\$0.00	\$0.00	\$4,525.00	\$2,000.00	\$2,000.00	\$14,000.00	\$14,000.00
Police Vehicle	\$20,000.00	\$20,000.00	\$8,000.00	\$12,000.00	\$12,000.00	\$30,000.00	\$30,000.00
Highway Truck	\$8,000.00	\$8,000.00	\$8,000.00	\$10,000.00	\$10,000.00	\$15,000.00	\$20,000.00
Highway Equipment	\$6,000.00	\$6,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$10,000.00	\$15,000.00
Sidewalk	\$0.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
Paving, Drainage, Maint	\$147,000.00	\$109,000.00	\$225,000.00	\$108,000.00	\$108,000.00	\$160,000.00	\$125,000.00
Municipal Parking Lot	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00
Technology	\$0.00		\$4,000.00	\$4,000.00	\$4,000.00	\$15,000.00	\$17,000.00
Comprehensive Plan	\$0.00	\$4,000.00	\$2,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Cemetery	\$8,000.00	\$9,400.00	\$19,400.00	\$23,500.00	\$23,500.00	\$20,000.00	\$12,500.00
Landfill	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
Town Clock	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Biscay Beach	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
Property Revaluation	\$0.00	\$20,000.00	\$20,000.00	\$60,000.00	\$60,000.00	\$30,000.00	\$20,000.00
<b>Capital Reserve Request</b>	<b>\$317,000.00</b>	<b>\$424,000.00</b>	<b>\$467,525.00</b>	<b>\$424,100.00</b>	<b>\$424,100.00</b>	<b>\$581,500.00</b>	<b>\$538,500.00</b>
<b>Increase/Decrease</b>						\$157,400.00	\$114,400.00
						37.11%	26.97%



REVENUES PROJECTED FOR FISCAL YEAR 2024							
	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year to Date	2024 Projections	Manager Proposal
Administration	\$702,769.71	\$766,052.36	\$691,510.28	\$823,400.00	\$599,991.77	\$609,300.00	\$666,600.00
Planning & Development	\$29,810.66	\$46,746.87	\$37,936.94	\$51,200.00	\$52,080.20	\$122,700.00	\$105,100.00
Police Department	\$30,189.48	\$1,409.00	\$8,508.50	\$10,250.00	\$14,578.80	\$8,750.00	\$9,100.00
Fire Department	\$138.00	\$192.00	\$140.00	\$0.00	\$0.00	\$0.00	\$0.00
Cemetery	\$600.00	\$1,800.00	\$2,100.00	\$0.00	\$2,100.00	\$0.00	\$0.00
State Reimbursements	\$338,832.63	\$424,865.20	\$565,556.22	\$541,275.00	\$407,406.74	\$540,000.00	\$534,500.00
<b>Total Revenue Request</b>	<b>\$1,102,340.48</b>	<b>\$1,241,065.43</b>	<b>\$1,305,751.94</b>	<b>\$1,426,125.00</b>	<b>\$1,076,157.51</b>	<b>\$1,280,750.00</b>	<b>\$1,315,300.00</b>
						-\$145,375.00 -10.19%	-\$110,825.00 -7.77%
<b>to be Raised from Taxation</b>	<b>\$1,318,434.75</b>	<b>\$1,476,849.27</b>	<b>\$1,550,996.61</b>	<b>\$1,987,418.45</b>	<b>\$1,182,059.54</b>	<b>\$2,486,234.87</b>	<b>\$2,493,730.00</b>
					<b>Increase/Decrease</b>	\$498,816.42 25.10%	\$506,311.55 25.48%

FY 24 Proposed Revenue Projection





REVENUE								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Department Request	Manager Proposal	Comments
<b>Dept: 01 ADMINISTRATION</b>								
110 ESTIMATED TAX REVENUE-PROP/PP	\$5,483,082.01	\$5,456,193.60	\$5,462,670.78	\$2,535,053.00	\$5,772,083.55			Amount of property taxes that would need to be raised & appropriated for the municipal portion of the annual budget.
120 EXCISE AUTO	\$425,768.80	\$507,327.24	\$486,752.21	\$512,000.00	\$341,088.83	\$502,000.00	\$500,000.00	Based on average collected amt in previous years. Currently not on track to collect \$181,000 for rest of FY2023; closer to \$171,000, so reduced by \$10,000.
121 EXCISE-BOAT	\$3,653.80	\$5,005.70	\$3,881.08	\$3,500.00	\$900.20	\$3,500.00	\$3,500.00	Trend shows this is a consistent revenue amount.
129 ALL VITAL FEES	\$6,502.20	\$5,833.20	\$5,553.60	\$6,500.00	\$4,407.20	\$6,500.00	\$6,000.00	Town's revenue portion is \$13 for first vital certificate (birth, death, marriage) & \$5.60 for additional vital copies.
130 CLERK FEES	\$1,841.00	\$1,791.46	\$1,745.61	\$2,000.00	\$1,163.48	\$1,500.00	\$1,750.00	Decreased due to the increased availability online & less need for physical copies of maps, ordinances, etc.
131 CHARGES FOR SERVICES	\$22,153.46	\$22,983.02	\$21,794.18	\$24,000.00	\$11,077.50	\$20,000.00	\$20,000.00	Time Warner/Tidewater Franchise fees. Reduced to reflect many are not utilizing TimeWarner cable & instead using streaming services Netflix, YouTube TV, Hulu, etc.
133 REIMBURSEMENTS	\$2,646.00	\$2,831.00	\$2,676.00	\$0.00	\$2,631.00	\$2,000.00	\$2,000.00	Reimbursement for unemployment, insurance premium refunds.
137 TAX LIEN FEES	\$4,431.45	\$5,077.00	\$5,483.65	\$6,200.00	\$1,878.31	\$5,400.00	\$5,000.00	Tax Clubs are reducing the amount of liens placed by allowing residents the ability to pay monthly.
138 INTEREST ON TAXES AND LIENS	\$20,829.84	\$32,536.58	\$28,428.98	\$22,000.00	\$7,664.13	\$20,000.00	\$20,000.00	Reduced to reflect monthly Tax Clubs payments are keeping the accrued interest on individual tax accounts to a minimum. State Treasurer's office has set delinquent interest rate for 2023 at 8%
139 LIQUOR LICENSE APPLICATION FEE	\$285.00	\$275.00	\$360.00	\$0.00	\$95.00	\$300.00	\$250.00	This covers the cost for the Town to advertise public hearing notices for liquor & entertainment licenses for local establishments.

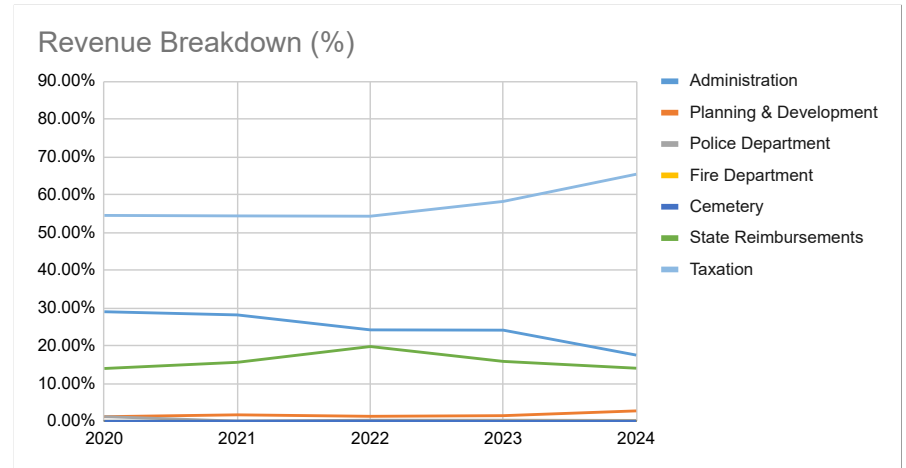
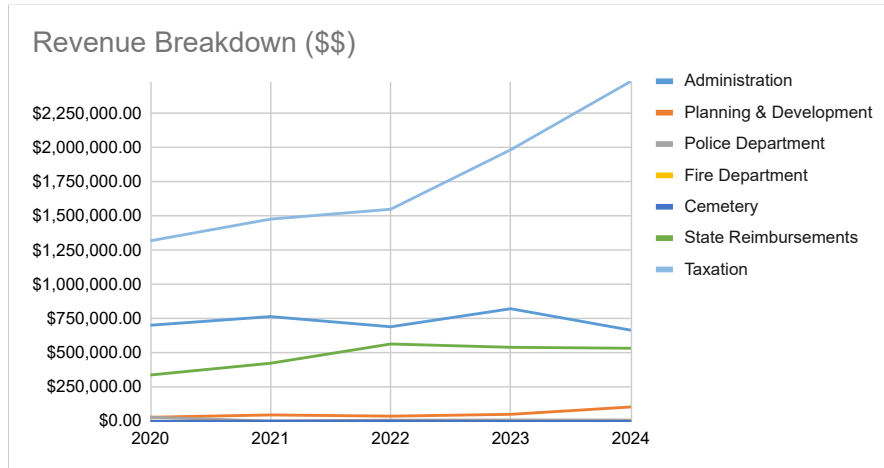
REVENUE								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Department Request	Manager Proposal	Comments
140 INTEREST ON ACCOUNTS	\$48,170.87	\$10,551.70	\$12,185.66	\$30,000.00	\$18,710.19	\$30,000.00	\$20,000.00	Interest received on bank accounts. Interest is calculated at a rate of .25 <u>above</u> Federal Reserve rate. Currently earning rate is 4.50%-4.75% (2/2023) The Town accounts are held at the Bangor Savings Bank.
200 SUPPLEMENTAL TAXES	\$6,132.29	\$577.37	\$4,758.87	\$2,000.00	\$2,645.43	\$2,000.00	\$2,000.00	
202 DOG LICENSE FEES	\$512.00	\$503.00	\$984.00	\$600.00	\$550.00	\$600.00	\$600.00	State requires dog owners to license their dogs within the town they reside. The town receives \$3 for every spayed or neutered dog, while receiving \$1 for every in-tact dog.
203 MOTOR VEHICLE AGENT FEES	\$8,901.00	\$11,463.00	\$10,700.00	\$9,000.00	\$6,983.00	\$10,000.00	\$10,000.00	Agent fee increase for renewal registration from \$4 to \$5; New registrations increase from \$5 to \$6.
204 RV AGENT FEES	\$517.00	\$427.25	\$516.00	\$600.00	\$197.50	\$500.00	\$500.00	Town's Agent fee for renewal registration is \$1 & new registrations are \$2.
408 PAYMENT IN LIEU OF TAXES	\$425.00	\$8,869.84	\$5,690.44	\$5,000.00	\$0.00	\$5,000.00	\$0.00	PILOT pmts are voluntary, there is no requirement for non-profits or tax exempt entities to provide funding in lieu of a tax bill. Typically receive pmt in March & June for the 2 organizations that do contribute.
500 UTILIZATION OF UNDESIGNATED	\$150,000.00	\$150,000.00	\$100,000.00	\$200,000.00	\$200,000.00	\$0.00	\$75,000.00	
<b>ADMINISTRATION</b>	<b>\$702,769.71</b>	<b>\$766,052.36</b>	<b>\$691,510.28</b>	<b>\$823,400.00</b>	<b>\$599,991.77</b>	<b>\$609,300.00</b>	<b>\$666,600.00</b>	

REVENUE								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Department Request	Manager Proposal	Comments
<b>Dept: 03 PLANNING &amp; DEVELOPMENT</b>								
131 PLANNING & DEVELOPMENT FEES	\$498.70	\$1,664.32	\$1,368.34	\$1,200.00	\$2,965.00	\$1,200.00	\$1,200.00	Application fees for Planning Board hearings.
132 BUILDING PERMITS	\$20,091.96	\$23,009.05	\$14,409.85	\$25,000.00	\$8,665.75	\$40,000.00	\$25,000.00	Fees for building permits have increased, as well as potential developments coming into Town.
133 TOWN PLUMBING PERMIT 75%	\$3,220.00	\$9,573.50	\$4,658.75	\$5,000.00	\$4,011.25	\$5,000.00	\$5,000.00	Plumbing permit fees for new construction, &/or remodeling homes & businesses.
420 MARIJUANA APPLICATION & PERMIT FEES	\$6,000.00	\$12,500.00	\$17,500.00	\$20,000.00	\$15,501.00	\$20,000.00	\$15,000.00	Renewal application fee for retail Marijuana businesses is \$5,000 per year with 4 establishments. Any assessed fines are also in this revenue line
INTERLOCAL AGREEMENT REIMBURSEMENT					\$20,937.20	\$56,500.00	\$58,900.00	
<b>PLANNING &amp; DEVELOPMENT</b>	<b>\$29,810.66</b>	<b>\$46,746.87</b>	<b>\$37,936.94</b>	<b>\$51,200.00</b>	<b>\$52,080.20</b>	<b>\$122,700.00</b>	<b>\$105,100.00</b>	

REVENUE								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Department Request	Manager Proposal	Comments
<b>Dept: 12 POLICE DEPARTMENT</b>								
120 PD SPECIAL DETAIL	\$22,585.00	\$15.00	\$292.50	\$2,000.00	\$2,596.30	\$2,000.00	\$2,500.00	The department bills hourly at a rate of \$65/hr. Pumpkinfest, Round Top Center for the Arts, Antique show etc are some of the special duties when the Police are hired as security or traffic control that may not occur for the 2nd season in a row. The police department invoices hospital for officers when they are called for assistance, time is billable after 1st hour.
130 PARKING FINES	\$6,670.00	\$650.00	\$3,575.00	\$7,500.00	\$6,800.00	\$6,000.00	\$6,000.00	Slight increase to reflect collection last year when position was fully manned.
140 ACCIDENT REPORTS	\$700.00	\$470.00	\$790.00	\$750.00	\$510.00	\$750.00	\$500.00	
150 WITNESS FEES	\$50.00	\$150.00	\$20.00	\$0.00	\$350.00	\$0.00	\$100.00	
160 MISC INCOME	\$144.48	\$49.00	\$3,776.00	\$0.00	\$4,287.50	\$0.00	\$0.00	
170 ST CONCEALED WEAPONS	\$40.00	\$75.00	\$55.00	\$0.00	\$35.00	\$0.00	\$0.00	The law no longer requires registration for concealed weapons permit. Purchasing one is optional to residents.
	<b>\$30,189.48</b>	<b>\$1,409.00</b>	<b>\$8,508.50</b>	<b>\$10,250.00</b>	<b>\$14,578.80</b>	<b>\$8,750.00</b>	<b>\$9,100.00</b>	
<b>Dept: 13 FIRE DEPARTMENT</b>								
160 Misc	\$138.00	\$192.00	\$140.00	\$0.00	\$0.00	\$0.00	\$0.00	Online burning permits, misc donations.
	<b>\$138.00</b>	<b>\$192.00</b>	<b>\$140.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Dept: 27 CEMETERY</b>								
101 PLOT PURCHASE @ CEMETERY	\$600.00	\$1,800.00	\$2,100.00	\$0.00	\$2,100.00	\$0.00	\$0.00	revenue generated from cemetery funds is to be placed into the Cemetery Trust Fund & not part
	<b>\$600.00</b>	<b>\$1,800.00</b>	<b>\$2,100.00</b>	<b>\$0.00</b>	<b>\$2,100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

REVENUE								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Department Request	Manager Proposal	Comments
<b>Dept: 31 TRUST FUNDS</b>								
101 PHILBROOK TRUST	\$11,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<b>\$11,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Dept: 32 STATE REIMBURSEMENTS</b>								
171 VETERANS EXEMPTION	\$5,019.00	\$2,846.00	\$1,934.00	\$3,200.00	\$2,382.00	\$3,200.00	\$2,500.00	
172 HOMESTEAD REIMBURSEMENT	\$98,599.00	\$127,938.00	\$149,365.00	\$155,000.00	\$131,975.00	\$155,000.00	\$150,000.00	
173 TREE GROWTH REIMBURSEMENT	\$10,056.92	\$9,746.42	\$12,379.92	\$10,500.00	\$13,095.21	\$12,000.00	\$12,000.00	Reimb. rate of 90% of the tax revenue lost due to tree growth enrollment.
175 BETE	\$25,773.00	\$20,978.00	\$29,168.00	\$25,000.00	\$23,049.00	\$25,000.00	\$25,000.00	Business Equipment Tax Exemption
180 REVENUE SHARING	\$174,942.64	\$236,943.59	\$349,048.30	\$318,000.00	\$212,106.99	\$318,000.00	\$318,000.00	Revenue Projections are based on Governors' Budget recommendation, expect to hear more definitive figure in March.
181 LRAP (URIP)	\$21,408.00	\$20,004.00	\$21,524.00	\$22,000.00	\$21,408.00	\$22,000.00	\$20,500.00	Urban Rural Initiative Program
182 SNOWMOBILE	\$251.56	\$244.94	\$297.90	\$300.00	\$0.00	\$300.00	\$250.00	Reimbursement from the State through Snowmobile Clubs, revenue has declined over past couple of years.
183 SEX OFFENDER REGISTRY					\$10.00			
185 GAS TAX REIMBURSEMENT	\$2,077.81	\$1,900.58	\$1,790.10	\$2,400.00	\$958.05		\$1,750.00	
91098 GENERAL ASSISTANCE REIMB.	\$704.70	\$4,263.67	\$49.00	\$4,875.00	\$2,422.49	\$4,500.00	\$4,500.00	State reimburses Town 75% of what Town pays out for General Assistance, we've budgeted \$6000 to expend, so budgeting 50% of that.
<b>STATE REIMBURSEMENTS</b>	<b>\$338,832.63</b>	<b>\$424,865.20</b>	<b>\$565,556.22</b>	<b>\$541,275.00</b>	<b>\$407,406.74</b>	<b>\$540,000.00</b>	<b>\$534,500.00</b>	
<b>TOTAL MUNICIPAL REVENUE PROJECTED</b>	<b>\$1,113,340.48</b>	<b>\$1,241,065.43</b>	<b>\$1,305,751.94</b>	<b>\$1,426,125.00</b>	<b>\$1,076,157.51</b>	<b>\$1,280,750.00</b>	<b>\$1,315,300.00</b>	
						-\$145,375.00	-\$110,825.00	
						-10.19%	-7.77%	

REVENUE								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Department Request	Manager Proposal	Comments







		2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Req	2024 Manager Proposal	2024 Budget Comm	2024 Select Board
<b>GENERAL FUND</b>								
General Government	Admin	\$449,404.15	\$531,081.00	\$282,535.34	\$546,445.00	\$548,845.00		
	Assessing	\$24,028.64	\$70,217.00	\$18,006.97	\$44,924.00	\$40,825.00		
	Planning/Development	\$84,983.14	\$90,394.00	\$56,540.32	\$162,411.00	\$166,346.00		
	Solid Waste	\$135,134.94	\$140,402.00	\$93,399.32	\$149,050.00	\$149,050.00		
	Municipal Building	\$51,836.74	\$56,522.00	\$26,720.39	\$62,095.00	\$62,060.00		
	Contingency	\$10,737.04	\$22,000.00	\$9,454.42	\$18,000.00	\$18,000.00		
	Legal	\$16,142.14	\$15,000.00	\$9,699.50	\$15,000.00	\$15,000.00		
	Insurance	\$13,233.48	\$15,770.00	\$15,770.00	\$17,347.00	\$17,345.00		
	General Assistance	\$ 2,288.29	\$ 6,500.00	\$ 1,004.60	\$ 6,500.00	\$ 6,500.00		
	Total	\$787,788.56	\$947,886.00	\$513,130.86	\$1,021,772.00	\$1,023,971.00		
					\$73,886.00	\$76,085.00	-\$947,886.00	-\$947,886.00
					7.79%	8.03%	-100.00%	-100.00%
Police	Police	\$632,980.65	\$725,019.00	\$409,579.37	\$802,317.00	\$803,762.00		
					\$77,298.00	\$78,743.00	-\$725,019.00	-\$725,019.00
					10.66%	10.86%	-100.00%	-100.00%
Public Safety	ACO	\$5,729.34	\$6,536.00	\$5,060.59	\$6,800.00	\$6,800.00		
	Fire Dept	\$116,237.37	\$157,251.42	\$96,870.42	\$160,047.51	\$161,828.00		
	EMA	\$1,879.58	\$2,279.00	\$899.77	\$2,759.00	\$2,610.00		
	Hydrants	\$138,466.24	\$157,103.00	\$88,114.88	\$157,103.00	\$157,000.00		
	Street Lights	\$3,232.42	\$6,500.00	\$1,832.30	\$5,500.00	\$5,500.00		
	Traffic Lights	\$ 887.43	\$ 2,200.00	\$ 465.00	\$ 2,200.00	\$ 2,200.00		
	CLC Ambulance	\$76,322.21	\$152,925.00	\$152,925.00	\$90,756.36	\$90,760.00		
	Total	\$342,754.59	\$484,794.42	\$346,167.96	\$425,165.87	\$426,698.00		
					-\$59,628.55	-\$58,096.42	-\$484,794.42	-\$484,794.42
					-12.30%	-11.98%	-100.00%	-100.00%

		2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Req	2024 Manager Proposal	2024 Budget Comm	2024 Select Board
Public Works	Highway Dept	\$409,645.80	\$507,996.42	\$257,837.69	\$599,815.00	\$686,835.00		
	Cemetery Maint.	\$36,093.86	\$48,445.59	\$25,378.17	\$54,640.00	\$55,180.00		
	Biscay Beach	\$640.00	\$1,170.00	\$720.00	\$1,200.00	\$1,200.00		
	Total	\$446,379.66	\$557,612.01	\$283,935.86	\$655,655.00	\$743,215.00	0	0
					\$98,042.99	\$185,602.99	-\$557,612.01	-\$557,612.01
					17.58%	33.29%	-100.00%	-100.00%
Community Services/ Betterment	Various Agencies	\$57,822.09	\$72,158.02	\$79,328.00	\$78,600.00	\$70,909.00		
					\$6,441.98	-\$1,249.02	-\$72,158.02	-\$72,158.02
					8.93%	-1.73%	-100.00%	-100.00%
Debt Service	Streetlights	\$10,842.28	\$10,842.00	\$10,842.28	\$10,842.00	\$10,842.00		
	Road Repair 2022		\$191,132.00	\$191,132.72	\$191,133.00	\$191,133.00		
	Total	\$10,842.28	\$201,974.00	\$201,975.00	\$201,975.00	\$201,975.00	0	0
					\$1.00	\$1.00	-\$201,974.00	-\$201,974.00
					0.00%	0.00%	-100.00%	-100.00%
<b>Subtotal Operating Budget</b>		<b>\$2,278,567.83</b>	<b>\$2,989,443.45</b>	<b>\$1,834,117.05</b>	<b>\$3,185,484.87</b>	<b>\$3,270,530.00</b>	<b>0</b>	<b>0</b>
					\$196,041.42	\$281,086.55	-\$2,989,443.45	-\$2,989,443.45
					6.56%	9.40%	-100.00%	-100.00%

		2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Req	2024 Manager Proposal	2024 Budget Comm	2024 Select Board
<b>Capital Reserve</b>	<b>Various Reserve Fund</b>	<b>\$467,525.00</b>	<b>\$424,100.00</b>	<b>\$484,000.00</b>	<b>\$581,500.00</b>	<b>\$538,500.00</b>		
					\$157,400.00	\$114,400.00	-\$424,100.00	-\$424,100.00
					37.11%	26.97%	-44.74%	-44.74%
<b>Total Municipal Budget</b>		<b>\$2,746,092.83</b>	<b>\$3,413,543.45</b>	<b>\$2,318,117.05</b>	<b>\$3,766,984.87</b>	<b>\$3,809,030.00</b>		
					<b>\$353,441.42</b>	<b>\$395,486.55</b>	<b>-\$3,413,543.45</b>	<b>-\$3,413,543.45</b>
					<b>10.35%</b>	<b>11.59%</b>	<b>-100.00%</b>	<b>-100.00%</b>
<b>TRUST FUNDS</b>	<b>Philbrook Fund</b>	\$20,000.00	\$20,000.00	\$10,000.00	\$20,000.00	\$20,000.00		
					\$0.00	\$0.00	-\$20,000.00	-\$20,000.00
					0.00%	0.00%	-100.00%	-100.00%
<b>EDUCATION</b>	<b>Adult Education</b>	\$8,350.00	\$8,350.00	\$8,350.00	\$10,950.00	\$10,950.00		
	Primary Education	\$2,192,712.59	\$2,213,324.47	\$1,478,549.63				
	Secondary Education	\$1,455,303.64	\$938,861.24	\$930,211.79				
		\$3,656,366.23	\$3,160,535.71	\$2,417,111.42	\$10,950.00	\$10,950.00	0	0
					-\$3,149,585.71	-\$3,149,585.71	-\$3,160,535.71	-\$3,160,535.71
					-99.65%	-99.65%	-100.00%	-100.00%
<b>County</b>	<b>Lincoln Co</b>	\$501,832.47	\$552,397.00	\$552,396.62	\$596,588.00	\$596,588.00		
					\$44,191.00	\$44,191.00	-\$552,397.00	-\$552,397.00
					8.00%	8.00%	-100.00%	-100.00%

Title	Dept	Hrs/Wk	Current Rate	Option 1	Option 2	Option 3	Option 4	Option 5
PT Office Asst/Clerk	Admin	20	\$ 18.00	\$ 19.45	\$ 20.00	\$ 18.90	\$ 19.57	\$19.08
<b>Town Clerk</b>	<b>Admin</b>	<b>40</b>	<b>\$ 25.00</b>	<b>\$ 26.63</b>	<b>\$ 27.00</b>	<b>\$ 26.25</b>	<b>\$ 27.18</b>	\$26.50
Board Secretary	Admin	2.5	\$ 24.50	\$ 26.11	\$ 26.50	\$ 25.73	\$ 26.63	\$25.97
<b>Town Manager</b>	<b>Admin</b>	<b>40</b>	<b>\$ 45.67</b>	<b>\$ 47.81</b>	<b>\$ 47.67</b>	<b>\$ 47.95</b>	<b>\$ 49.64</b>	\$48.41
<b>Tax Collector</b>	<b>Admin</b>	<b>40</b>	<b>\$ 21.00</b>	<b>\$ 22.53</b>	<b>\$ 23.00</b>	<b>\$ 22.05</b>	<b>\$ 22.83</b>	\$22.26
<b>Treasurer</b>	<b>Admin</b>	<b>40</b>	<b>\$ 30.90</b>	<b>\$ 32.67</b>	<b>\$ 32.90</b>	<b>\$ 32.45</b>	<b>\$ 33.59</b>	\$32.75
Cemetery Admin	Cem		\$ 6,000.00	\$ 6,500.00	\$ 6,500.00	\$ 6,300.00	\$ 6,522.00	\$6,360.00
<b>Road Foreman</b>	<b>DPW</b>	<b>40</b>	<b>\$ 22.35</b>	<b>\$ 25.00</b>	<b>\$ 25.00</b>	<b>\$ 25.00</b>	<b>\$ 25.00</b>	\$25.00
<b>DPW Laborer/Driver</b>	<b>DPW</b>	<b>40</b>	<b>\$ 22.00</b>	<b>\$ 22.00</b>	<b>\$ 22.00</b>	<b>\$ 22.00</b>	<b>\$ 22.00</b>	\$22.00
Chief	FD		\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$7,000.00
Deputy Chief	FD		\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$4,500.00
1st Asst Chief	FD		\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$ 3,750.00	\$3,750.00
2nd Asst Chief	FD		\$ 2,750.00	\$ 2,750.00	\$ 2,750.00	\$ 2,750.00	\$ 2,750.00	\$2,750.00
Foreman of Pumper	FD		\$ 2,750.00	\$ 2,750.00	\$ 2,750.00	\$ 2,750.00	\$ 2,750.00	\$2,750.00
SCBA Other Offices	FD		\$ 1,800.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$2,200.00
Training Officer	FD		\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$1,750.00
Treasurer	FD		\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$600.00
Clerk	FD		\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$600.00
On-call Pay	FD		\$ 8,220.00	\$ 21,600.00	\$ 21,600.00	\$ 21,600.00	\$ 21,600.00	\$21,600.00
Training Pay	FD		\$ 4,760.00	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00	\$13,500.00
Per Mtg Pay	FD		\$ 33.00	\$ 33.00	\$ 33.00	\$ 33.00	\$ 33.00	\$33.00
Fire Supression SCBA	FD		\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$ 2,250.00	\$2,250.00
EPL	FD		\$ 608.00	\$ 608.00	\$ 608.00	\$ 608.00	\$ 608.00	\$608.00
Plan Board	FD		\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$400.00
Plan Board	FD		\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$400.00
Plan Board	FD		\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$400.00
Plan Board	FD		\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$400.00
Plan Board	FD		\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$400.00
Plan Board	FD		\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$400.00
Plan Board	FD		\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$400.00
<b>PD Admin Asst</b>	<b>FD</b>	<b>40</b>	<b>\$ 23.67</b>	<b>\$ 25.51</b>	<b>\$ 25.67</b>	<b>\$ 24.85</b>	<b>\$ 25.73</b>	\$25.09

Title	Dept	Hrs/Wk	Current Rate	Option 1	Option 2	Option 3	Option 4	Option 5
<b>Sergeant</b>	<b>PB</b>	<b>40</b>	<b>\$ 31.80</b>	<b>\$ 34.57</b>	<b>\$ 34.57</b>	<b>\$ 34.57</b>	<b>\$ 34.57</b>	<b>\$34.57</b>
<b>Patrol Officer</b>	<b>PB</b>	<b>40</b>	<b>\$ 28.74</b>	<b>\$ 31.24</b>	<b>\$ 31.24</b>	<b>\$ 31.24</b>	<b>\$ 31.24</b>	<b>\$31.24</b>
Reserve Officer	PB		\$ 22.00	\$ 23.80	\$ 24.00	\$ 23.10	\$ 23.91	\$23.32
<b>Police Chief</b>	<b>PB</b>	<b>40</b>	<b>\$ 37.02</b>	<b>\$ 37.02</b>	<b>\$ 37.02</b>	<b>\$ 37.02</b>	<b>\$ 37.02</b>	<b>\$37.02</b>
<b>Patrol Officer</b>	<b>PB</b>	<b>40</b>	<b>\$ 25.74</b>	<b>\$ 27.98</b>	<b>\$ 27.98</b>	<b>\$ 27.98</b>	<b>\$ 27.98</b>	<b>\$27.98</b>
<b>Patrol Officer</b>	<b>PD</b>	<b>40</b>	<b>\$ 28.78</b>	<b>\$ 31.28</b>	<b>\$ 31.28</b>	<b>\$ 31.28</b>	<b>\$ 31.28</b>	<b>\$31.28</b>
CEO/LPI	PD	20	\$ 30.00	\$ 31.75	\$ 30.00	\$ 30.00	\$ 30.00	\$30.00
<b>Planner</b>	<b>PD</b>	<b>40</b>	<b>\$ 34.62</b>	<b>\$ 34.62</b>	<b>\$ 34.62</b>	<b>\$ 34.62</b>	<b>\$ 34.62</b>	<b>\$34.62</b>
SB Chair	PD		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$1,500.00
SB Member	PD		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$1,500.00
SB Member	PD		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$1,500.00
SB Member	PD		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$1,500.00
SB Member	Plan		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$1,500.00
Custodian	Plan		\$ 35.00	\$ 36.88	\$ 37.00	\$ 36.75	\$ 38.05	\$37.10

	Current	Option 1	Option 2	Option 3	Option 4	Option 5
Total \$ Increase		\$67,255.41	\$68,439.91	\$61,086.92	\$74,216.75	\$64,635.52
Total % Increase		7.63%	7.77%	6.93%	8.42%	7.33%
Total Wages	\$882,310.40	\$948,570.36	\$949,754.86	\$942,601.87	\$955,509.70	\$946,090.47

Wage increases need to stay in alignment with both costs of living increases and the relative payscale. We know that municipal government is not able to compete with private sector wages, but we have been able to attract people by offering a stable employment opportunity with good benefits. When thinking about the hourly rates and wages, I have a few things that I consider, (1) what is the rate of comparable positions in the area, (2) what is fair given the increase in various costs to the employee (COLA, health insurance premiums, etc.), and (3) minimize the desire for employee turnover as unplanned vacancies tend to disrupt the flow of business and cost us more to train/onboard. The options presented to you are my recommendations for this year's pay rates and they are my attempt to find a solution that would be equitable to all employees and mindful of the tax implications.

Option 1 Increase current (non-union) rate of pay by 2.5% and provide a \$1.00/hr COLA.

Option 2 Provide a \$2/hr COLA for all non-union employees.

Option 3 Increase current (non-union) rate of pay by 5%.

Option 4 Match the SS COLA applied for 2023 at a rate of 8.7%.

Option 5 Provide a 4% raise and up to a 3% merit-based increase



ADMINISTRATION (DEPT 01)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
POSTAGE & MAIL SERVICES								Postage increase in Jan '23 from .57 to .60 for general mailings, accts payable checks; Tax Collector & Treasurer notices must go as certified mail \$8.10 for liens, foreclosures & delinquent notices, this averages \$600 each time they're mailed, (3 times a year). Includes 50% postage lease of \$774/yr. Increased to include additional postage for absentee voting for November, March (new primary presidential) & June elections, absentee voting has increased significantly since Covid.
10-10 POSTAGE GENERAL	\$3,261.72	\$3,032.81	\$4,305.93	\$5,100.00	\$3,060.00	\$5,400.00	\$5,400.00	
<b>POSTAGE &amp; MAIL SERV</b>	<b>\$3,261.72</b>	<b>\$3,032.81</b>	<b>\$4,305.93</b>	<b>\$5,100.00</b>	<b>\$3,060.00</b>	<b>\$5,400.00</b>	<b>\$5,400.00</b>	
PUBLIC ADVERTISING								Public notices for BOS meetings, public hearings, town meetings & general public announcements.
11-57 PUBLIC NOTICES	\$2,015.64	\$2,101.25	\$2,737.50	\$2,000.00	\$1,875.00	\$2,175.00	\$2,175.00	
<b>PUBLIC ADV</b>	<b>\$2,015.64</b>	<b>\$2,101.25</b>	<b>\$2,737.50</b>	<b>\$2,000.00</b>	<b>\$1,875.00</b>	<b>\$2,175.00</b>	<b>\$2,175.00</b>	
EQUIPMENT MAINTENANCE								Increased cost in machine lease 147.70/mo = \$1,772.40, \$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	\$2,444.59	\$2,443.78	\$2,155.65	\$2,500.00	\$1,329.30	\$2,685.00	\$2,600.00	
12-15 COMPUTER MAINTENANCE	\$4,666.53	\$4,300.42	\$4,451.61	\$4,390.00	\$2,955.69	\$5,268.00	\$5,270.00	Portion of annual IT contract (\$7,500/yr) + 12 hours consultation/professional hours at \$100/hr and gmail services (\$3300+\$1200+\$768)
<b>EQUIP MAINT</b>	<b>\$7,111.12</b>	<b>\$6,744.20</b>	<b>\$6,607.26</b>	<b>\$6,890.00</b>	<b>\$4,284.99</b>	<b>\$7,953.00</b>	<b>\$7,870.00</b>	
COMPUTER SOFTWARE								Preliminary budget cost for Trio Municipal Software (\$18,543.79) additional costs due to services of accepting credit/debit cards, online rapid renewal for motor vehicles & recreational vehicles.
13-38 SOFTWARE LICENSES	\$15,359.36	\$16,806.78	\$16,842.11	\$22,044.00	\$17,412.01	\$18,750.00	\$19,500.00	
<b>COMPUTER SOFTWARE</b>	<b>\$15,359.36</b>	<b>\$16,806.78</b>	<b>\$16,842.11</b>	<b>\$22,044.00</b>	<b>\$17,412.01</b>	<b>\$18,750.00</b>	<b>\$19,500.00</b>	
TELEPHONE								
16-11 CELL PHONE	\$360.00	\$360.00	\$608.58	\$360.00	\$813.53	\$540.00	\$540.00	Cell phone for Town Manager cost is \$42/month.
16-12 LAND LINES	\$2,938.83	\$2,768.09	\$2,970.02	\$2,976.00	\$1,743.74	\$3,000.00	\$3,000.00	Land lines and long distance, bill varies \$240-\$255
<b>TELEPHONE</b>	<b>\$3,298.83</b>	<b>\$3,128.09</b>	<b>\$3,578.60</b>	<b>\$3,336.00</b>	<b>\$2,557.27</b>	<b>\$3,540.00</b>	<b>\$3,540.00</b>	



ADMINISTRATION (DEPT 01)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
TOWN REPORTS								
19-19 PRINTING REPORTS	\$0.00	\$2,381.00	\$2,321.00	\$2,400.00	\$0.00	\$2,400.00	\$2,450.00	Allows for 300 printed copies of the Annual Town Report & will make available on Town's web site.
<b>TOWN REPORTS</b>	<b>\$0.00</b>	<b>\$2,381.00</b>	<b>\$2,321.00</b>	<b>\$2,400.00</b>	<b>\$0.00</b>	<b>\$2,400.00</b>	<b>\$2,450.00</b>	
AUDIT SERVICES								
26-26 AUDIT - INCLUDES SUPPORT	\$7,000.00	\$7,000.00	\$6,600.00	\$7,000.00	\$5,200.00	\$9,500.00	\$10,500.00	Contract with Audit Company RHR Smith for \$7,000 for fiscal years '19-'21 , extended for FY 22 & 23 for same rate of \$7,000. The Town will need to go out for bid for the upcoming 2024 fiscal year.
<b>AUDIT SERVICES</b>	<b>\$7,000.00</b>	<b>\$7,000.00</b>	<b>\$6,600.00</b>	<b>\$7,000.00</b>	<b>\$5,200.00</b>	<b>\$9,500.00</b>	<b>\$10,500.00</b>	
RECORDING & PROCESSING FEES								
27-27 RECORDING FEES	\$2,529.80	\$2,748.00	\$2,171.00	\$2,300.00	\$1,311.00	\$2,300.00	\$2,500.00	Required filing of deeds, liens, lien releases, foreclosures & other official municipal documents/plans. 3-Yr avg \$2,482.93
<b>RECORDING &amp;</b>	<b>\$2,529.80</b>	<b>\$2,748.00</b>	<b>\$2,171.00</b>	<b>\$2,300.00</b>	<b>\$1,311.00</b>	<b>\$2,300.00</b>	<b>\$2,500.00</b>	
OFFICE SUPPLIES								
32-16 OFFICE SUPPLIES GENERAL	\$3,374.25	\$3,035.94	\$4,143.15	\$3,500.00	\$3,160.19	\$4,250.00	\$5,250.00	Increase costs of general office supplies; staff continues to recycle as many supplies as possible (folders, binders etc.) Need to replace 2 office chairs for staff (\$750). Meeting Owl: Lecture Hall Package = \$1,999 1/2 Planning / 1/2 Admin
<b>OFFICE SUPPLIES</b>	<b>\$3,374.25</b>	<b>\$3,035.94</b>	<b>\$4,143.15</b>	<b>\$3,500.00</b>	<b>\$3,160.19</b>	<b>\$4,250.00</b>	<b>\$5,250.00</b>	
RETIREMENT PLAN								
38-22 TOWN MATCH RETIREMENT	\$22,182.74	\$24,359.03	\$25,569.27	\$26,695.00	\$17,124.49	\$28,160.00	\$27,865.00	Rate determined by ME Pers FY 2024 rate is 10.3%-3 FT Admin Staff offset with a credit of \$2257.20/yr (credit determined w/in MSRS & agreed by BOS 2016). Town Mgr retirement is set by negotiated contract.
<b>RETIREMENT PLAN</b>	<b>\$22,182.74</b>	<b>\$24,359.03</b>	<b>\$25,569.27</b>	<b>\$26,695.00</b>	<b>\$17,124.49</b>	<b>\$28,160.00</b>	<b>\$27,865.00</b>	
EMPLOYEES HEALTH INSURANCE								
40-40 EMP'EE HEALTH INS	\$59,944.55	\$71,075.37	\$70,215.54	\$110,786.00	\$39,843.55	\$105,320.00	\$105,320.00	Maine Municipal Health Trust voted a 4% increase in premiums for the '23 calendar year. Employee/Spouse Coverage \$30,725 Group I Employees: \$30,725 x 2 Group II Employees: \$28,725 x 2 <i>Budgeted Amt is higher due to staff ability to sign up for health insurance.</i>
<b>HEALTH INS</b>	<b>\$59,944.55</b>	<b>\$71,075.37</b>	<b>\$70,215.54</b>	<b>\$110,786.00</b>	<b>\$39,843.55</b>	<b>\$105,320.00</b>	<b>\$105,320.00</b>	

ADMINISTRATION (DEPT 01)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
WORKER'S COMP INSURANCE								This line only reflects Administrative employees, Board members, and Committee members. Previous year figures include other departments' WC erroneously charged to the Admin .
41-41 WORKERS COMP INS	\$899.99	\$928.13	\$1,109.00	\$1,000.00	\$157.37	\$1,000.00	\$1,000.00	
<b>WORKER'S COMP</b>	<b>\$899.99</b>	<b>\$928.13</b>	<b>\$1,109.00</b>	<b>\$1,000.00</b>	<b>\$157.37</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	
UNEMPLOYMENT								
42-42 UNEMPLOYMENT COMP	\$772.16	\$611.46	\$613.81	\$750.00	\$401.26	\$750.00	\$750.00	
<b>UNEMPLOYMENT</b>	<b>\$772.16</b>	<b>\$611.46</b>	<b>\$613.81</b>	<b>\$750.00</b>	<b>\$401.26</b>	<b>\$750.00</b>	<b>\$750.00</b>	
TRAVEL & MEETING EXPENSES								
60-60 TOWN MANAGER	\$0.00	\$0.00	\$333.73	\$5,300.00	\$0.00	\$4,250.00	\$4,250.00	ICMA \$2,500 MTCMA \$1,000 Misc Mileage \$750 (MSCA, MCMA, Committee/Board travel, local trips)
60-61 STAFF	\$244.08	\$38.40	\$217.30	\$300.00	\$0.00	\$500.00	\$1,000.00	Resume with in-person classes, reimburses employees the fuel expense due to use of personal vehicles, overnight accomodations, meals. etc..
<b>TRAVEL &amp; MEETING</b>	<b>\$244.08</b>	<b>\$38.40</b>	<b>\$551.03</b>	<b>\$5,600.00</b>	<b>\$0.00</b>	<b>\$4,750.00</b>	<b>\$5,250.00</b>	
MEMBERSHIP FEES OR DUES								ICMA Membership=\$736, Maine Town Management Assoc.-\$120, Midcoast Mgrs Assoc.-\$25, Constant Contact (email list) \$596, Maine Municipal Association-\$4,100 Maine Town Clerks Assoc.-\$90, Tax Collector/Treasurer Assoc-\$60, General Assistance Coalition-\$120 <b>Chamber of Commerce \$5,000</b> Maine Service Center Coalition=\$500, Survey Monkey \$636, Midcoast Economic Development District \$2,725
61-61 MEMBERSHIP FEES & OR DUES	\$6,300.18	\$9,099.16	\$9,295.15	\$9,700.00	\$7,635.06	\$10,100.00	\$15,000.00	
<b>MEMBERSHIP FEES/DUES</b>	<b>\$6,300.18</b>	<b>\$9,099.16</b>	<b>\$9,295.15</b>	<b>\$9,700.00</b>	<b>\$7,635.06</b>	<b>\$10,100.00</b>	<b>\$15,000.00</b>	

ADMINISTRATION (DEPT 01)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
TRAINING & EDUCATION MATERIAL								Mandatory trainings/classes are avg of \$85/class. Continuing education for Tax Collector/Treasurer and Town Clerk as well as BOS classes. Allows for 3 staff trainings for each Clerk, Tax Collector & Treasurer. Includes 2 extra trainings /meetings for BOS if necessary. Typical classes are \$85-\$110 per class. Town Manager Training/Education: ICMA \$800, MTCMA \$450
62-62 MEETING	\$646.76	\$990.00	\$413.00	\$1,255.00	\$849.00	\$1,360.00	\$2,185.00	
<b>TRAINING &amp; EDUCATION</b>	<b>\$646.76</b>	<b>\$990.00</b>	<b>\$413.00</b>	<b>\$1,255.00</b>	<b>\$849.00</b>	<b>\$1,360.00</b>	<b>\$2,185.00</b>	
MISCELLANEOUS EXPENSES								
70-10 TECH SUPPORT	\$1,750.00	\$3,387.50	\$3,125.70	\$5,930.00	\$600.00	\$5,930.00	\$3,190.00	The annual web page upkeep, support & maintenance is \$1750/yr. Programming costs for ballots \$740 LCTV Meeting Broadcast \$100/mtg x 6 LCTV Annual Town Meeting \$100
70-70 ELECTION WORKERS	\$1,337.50	\$1,749.03	\$1,290.13	\$900.00	\$629.65	\$1,350.00	\$1,350.00	Minimum wage increase to \$13.80 as of 1/1/23. Budgeting for 3 elections to include March '24 caucus. This covers moderator expenses for the Annual Town Meeting (\$100) or any Special Town Meetings (\$25) that occur during the year. Typical election will consist of 38 hours for 3 ballot clerks, not including office staff; this covers 7:45am-10:00pm 3 ballot clerks at 12hrs each for the 8am-8pm shift & 4-6 ballot clerks for the 8pm-10pm shift.
70-71 BALLOTS	\$49.16	\$971.55	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	Printing of Municipal Ballots .30/per ballot, this is municipal ballots ONLY. State & Federal provide us ballots for their elections.
70-72 MEALS FOR ELECTION WORKERS	\$169.78	\$92.66	\$102.39	\$225.00	\$323.99	\$675.00	\$675.00	Provide meals for election workers to include lunch, snacks, & drinks. This fiscal year's allocated budgeted has already surpassed expectation & there is still one more election during this fiscal year (June ATM). Increased to cover the increasing cost of food & supplies as well as an additional election in March '24.
<b>MISCELLANEOUS EXPENSES</b>	<b>\$3,306.44</b>	<b>\$6,200.74</b>	<b>\$4,818.22</b>	<b>\$7,355.00</b>	<b>\$1,553.64</b>	<b>\$8,255.00</b>	<b>\$5,515.00</b>	
OVERTIME PAY								
80-53 DEPUTY CLERK OVERTIME	\$731.85	\$1,395.93	\$556.22	\$1,100.00	\$0.00	\$780.00	\$900.00	Cover elections, to include the new March '24 primary election, night meetings, Sec of State mtgs, School budgets, etc. \$780 allows for 20 total hours overtime throughout year. 3-yr avg \$894.67
<b>OVERTIME PAY</b>	<b>\$731.85</b>	<b>\$1,395.93</b>	<b>\$556.22</b>	<b>\$1,100.00</b>	<b>\$0.00</b>	<b>\$780.00</b>	<b>\$900.00</b>	

ADMINISTRATION (DEPT 01)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
FICA & MEDICARE								
81-88 FICA	\$18,801.47	\$19,886.68	\$19,999.29	\$22,688.00	\$12,617.30	\$23,430.00	\$23,160.00	FICA/Med Cost at full 7.65% (1.45%-Med & 6.2%-FICA)
<b>FICA &amp; MEDICARE</b>	<b>\$18,801.47</b>	<b>\$19,886.68</b>	<b>\$19,999.29</b>	<b>\$22,688.00</b>	<b>\$12,617.30</b>	<b>\$23,430.00</b>	<b>\$23,160.00</b>	
PAYROLL								
90-50 TOWN MANAGER	\$79,669.15	\$81,923.17	\$82,328.91	\$95,000.00	\$58,461.60	\$99,160.00	\$99,450.00	Dept Request represents \$2/hr increase. Manager Proposal reflects option 1 on the wage proposals provided in February. 2.5% increase plus \$1/hr.
90-51 CLERK, WEB PAGE COORDINATOR, REGISTRAR, BMV AGENT	\$43,724.14	\$47,298.28	\$50,805.70	\$52,520.00	\$31,192.40	\$56,680.00	\$55,380.00	
90-52 TREASURER, OFFICE MGR, HR, IT Lisaon, GENERAL ASST ADMINISTRATOR	\$55,412.80	\$56,108.80	\$59,440.20	\$64,272.00	\$39,506.30	\$68,432.00	\$67,960.00	
90-53 TAX COLLECTOR, SHELLFISH SECRETARY, RV AGENT	\$48,000.00	\$50,910.00	\$53,945.00	\$44,200.00	\$23,503.50	\$48,360.00	\$46,855.00	
90-60 BOS MINUTES TRANSCRIBER	\$3,129.61	\$3,968.25	\$3,564.00	\$4,200.00	\$2,630.41	\$4,250.00	\$4,250.00	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 are 6.5 per meeting with BOS or 160 hrs.
90-61 TOWN MGR RECRUITMENT		\$6,236.73	\$7,358.26	\$0.00	\$0.00	\$0.00	\$0.00	No longer an active expense account
90-68 ADMINISTRATIVE ASST				\$20,800.00	\$4,869.00	\$20,800.00	\$20,230.00	Parttime office assistant, 20hrs/week.
90-91 BOARD OF SELECTMEN	\$6,950.00	\$7,500.00	\$7,500.00	\$7,500.00	\$3,000.00	\$7,500.00	\$7,500.00	Stipend \$1500/member per year, approximately \$125.00/mtg
90-92 SCHOOL BOARD	\$990.00	\$990.00	\$1,815.00	\$990.00	\$330.00	\$990.00	\$990.00	Stipend \$330/member per year. Previously paid \$27.50/mtg
90-93 HEALTH OFFICER	\$100.00	\$100.00	\$200.00	\$100.00	\$0.00	\$100.00	\$100.00	Stipend \$100 per year (Dr. Goltz)
90-96 Payroll Liabilities	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	Reduced to fund at 50% of previous years.
<b>PAYROLL</b>	<b>\$237,975.70</b>	<b>\$255,035.23</b>	<b>\$266,957.07</b>	<b>\$289,582.00</b>	<b>\$163,493.21</b>	<b>\$306,272.00</b>	<b>\$302,715.00</b>	
<b>TOTAL ADMINISTRATION</b>	<b>\$395,756.64</b>	<b>\$436,598.20</b>	<b>\$449,404.15</b>	<b>\$531,081.00</b>	<b>\$282,535.34</b>	<b>\$546,445.00</b>	<b>\$548,845.00</b>	
Increase/Decrease						\$15,364.00	\$17,764.00	
						2.89%	3.34%	



PROPOSED ASSESSING (DEPT 02)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	Dept Request	Manager Proposal	COMMENTS
POSTAGE & MAIL SERVICES								
10-10 POSTAGE GENERAL	\$219.12	\$382.41	\$387.89	\$400.00	\$0.00	\$500.00	\$500.00	General postage costs for inserts for Tax Bill, Notices of reviewing of property, updating office records per State statute.
<b>POSTAGE &amp; MAIL</b>	<b>\$219.12</b>	<b>\$382.41</b>	<b>\$387.89</b>	<b>\$400.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	
12-15 COMPUTER MAINTENANCE	\$0.00	\$26.92	\$432.98	\$567.00	\$432.05	\$650.00	\$650.00	Portion of annual IT contract (\$7,500/yr) + 2 hours consultation/professional hours at \$85/hr (\$403+170+72)
<b>EQUIP MAINT</b>	<b>\$0.00</b>	<b>\$26.92</b>	<b>\$432.98</b>	<b>\$567.00</b>	<b>\$432.05</b>	<b>\$650.00</b>	<b>\$650.00</b>	
MAP REVISIONS								
15-15 DRAFTING EXPENSES	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,506.00	\$1,500.00	\$2,000.00	Large maps in front office, allows for updates, and additional maps; integrate TRIO data to GIS platform.
<b>MAP REVISIONS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>\$1,506.00</b>	<b>\$1,500.00</b>	<b>\$2,000.00</b>	
PRINTING & BINDING								
17-20 PRINTING & BINDING EXPENSES	\$0.00	-\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	Commitment Book
<b>PRINTING &amp; BINDING</b>	<b>\$0.00</b>	<b>-\$100.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	<b>\$100.00</b>	
OFFICE SUPPLIES								
32-16 OFFICE SUPPLIES GENERAL	\$307.63	\$0.00	\$0.00	\$150.00	\$41.42	\$150.00	\$150.00	Paper, envelopes for mailings, miscellaneous office necessities.
<b>OFFICE SUPPLIES</b>	<b>\$307.63</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$150.00</b>	<b>\$41.42</b>	<b>\$150.00</b>	<b>\$150.00</b>	
RETIREMENT PLAN								
38-22 TOWN MATCH RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Not eligible for retirement benefits.
<b>RETIREMENT PLAN</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

PROPOSED ASSESSING (DEPT 02)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	Dept Request	Manager Proposal	COMMENTS
TRAVEL & MEETING								
60-61 STAFF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Reimb of personal vehicle usage for assessments, property
<b>TRAVEL &amp; MEETING</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
FICA & MEDICARE								
81-88 FICA	\$0.00	\$1,138.03	\$162.57	\$0.00	\$0.00	\$0.00	\$0.00	7.65% of payroll
<b>FICA &amp; MEDICARE</b>	<b>\$0.00</b>	<b>\$1,138.03</b>	<b>\$162.57</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
PAYROLL								
AGENT TO THE ASSESSORS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
90-54 ASSESSOR AGENTS' ASSISTANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>PAYROLL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
CONTRACTED SERVICES								
91-31 AGENT TO THE ASSESSORS	\$31,153.79	\$42,876.40	\$20,750.20	\$67,500.00	\$16,027.50	\$42,024.00	\$37,425.00	Contracted with RJD Appraisals. FY 23 = \$625-650/day. FY 24 Est = \$675/day; Spring Work, Board of Assessor Meetings. Previously estimated 2 days/week.
91-32 CONSULTANT	\$0.00	\$3,482.00	\$2,295.00	\$0.00	\$0.00	\$0.00	\$0.00	Professional consultant costs for assistance as needed.
<b>CONTRACTED SERV</b>	<b>\$31,153.79</b>	<b>\$46,358.40</b>	<b>\$23,045.20</b>	<b>\$67,500.00</b>	<b>\$16,027.50</b>	<b>\$42,024.00</b>	<b>\$37,425.00</b>	
<b>ASSESSING</b>	<b>\$31,680.54</b>	<b>\$47,805.76</b>	<b>\$24,028.64</b>	<b>\$70,217.00</b>	<b>\$18,006.97</b>	<b>\$44,924.00</b>	<b>\$40,825.00</b>	
Increase/Decrease						-\$25,293.00	-\$29,392.00	
						-36.02%	-41.86%	

PLANNING & DEVELOPMENT (DEPT 03)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	Dept Request	Manager Proposal	COMMENTS
MISC EXPENSE								
01-99 MISC EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>MISC EXPENSE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
POSTAGE & MAIL SERVICES								
10-10 POSTAGE GENERAL	\$247.40	\$95.54	\$114.11	\$150.00	\$0.00	\$150.00	\$150.00	The Ordinance requires the Planning Board to mail notices of requests for public hearings via certified mail (currently \$8.10 per piece of mail). The fee schedule does not currently have a way to recoup the full cost of sending these notices. From July 2022 until January 2023, we have spent the entire amount of this line item sending notices related to Planning Board projects. We are not requesting an increase in this line item as we will be proposing fee schedule amendments to address this issue, hopefully be adopted at the Annual Town Meeting. However, limited notices are required to be mailed in certain cases for Land Use Ordinance amendments, in accordance with State Statute.
<b>POSTAGE &amp; MAIL SERVICES</b>	<b>\$247.40</b>	<b>\$95.54</b>	<b>\$114.11</b>	<b>\$150.00</b>	<b>\$0.00</b>	<b>\$150.00</b>	<b>\$150.00</b>	
PUBLIC ADVERTISING								
11-57 PUBLIC NOTICES	\$700.00	\$542.50	\$1,866.00	\$800.00	\$655.00	\$1,000.00	\$1,000.00	Planning to pursue additional Ordinance amendments in FY2024 that would require the Town to pay for the cost of advertising required public hearings. Ads have increased to approximately \$120/ad in the Lincoln County News. Advertising costs for Planning Board projects are paid for by the applicants, however (per fee schedule).
<b>PUBLIC ADVERTISING</b>	<b>\$700.00</b>	<b>\$542.50</b>	<b>\$1,866.00</b>	<b>\$800.00</b>	<b>\$655.00</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	



PLANNING & DEVELOPMENT (DEPT 03)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	Dept Request	Manager Proposal	COMMENTS
12-15 COMPUTER MAINTENANCE	\$16.15	\$53.84	\$179.20	\$817.00	\$478.24	\$820.00	\$800.00	Portion of annual IT contract (\$7,500/yr) + 2 hours consultation/professional hours at \$85/hr (\$495+170) + Google mail \$140
<b>COMPUTER MAINTENANCE</b>	<b>\$16.15</b>	<b>\$53.84</b>	<b>\$179.20</b>	<b>\$817.00</b>	<b>\$478.24</b>	<b>\$820.00</b>	<b>\$800.00</b>	
MAP REVISIONS								Land Use Maps, Zoning Maps
15-15 DRAFTING EXPENSES	\$1,177.80	\$0.00	\$0.00	\$1,250.00	\$1,250.00	\$1,250.00	\$1,250.00	
<b>MAP REVISIONS</b>	<b>\$1,177.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,250.00</b>	<b>\$1,250.00</b>	<b>\$1,250.00</b>	<b>\$1,250.00</b>	
TELEPHONE								
16-11 CELL PHONE	\$150.00	\$150.00	\$50.00	\$120.00	\$0.00	\$120.00	\$120.00	Cell phone reimbursement for CEO at \$10/month
<b>TELEPHONE</b>	<b>\$150.00</b>	<b>\$150.00</b>	<b>\$50.00</b>	<b>\$120.00</b>	<b>\$0.00</b>	<b>\$120.00</b>	<b>\$120.00</b>	
EQUIPMENT, TOOLS & SUPPLIES								
21-14 GENERAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	Meeting Owl: Lecture Hall Package = \$1,999 1/2 Planning / 1/2 Admin
<b>EQUIP,TOOLS &amp; SUPPLIES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	
VEHICLES INS. & MAINT								
30-11 MILEAGE EXPENSE	\$1,040.00	\$1,107.00	\$142.40	\$1,152.00	\$0.00	\$1,200.00	\$1,200.00	Reimburs of CEO, Planner, Consultant/Contractors for use of personal vehicles for attending meetings, site visits, inspections, and other work related uses.
<b>VEHICLES INS. &amp;</b>	<b>\$1,040.00</b>	<b>\$1,107.00</b>	<b>\$142.40</b>	<b>\$1,152.00</b>	<b>\$0.00</b>	<b>\$1,200.00</b>	<b>\$1,200.00</b>	
OFFICE SUPPLIES								
32-16 OFFICE SUPPLIES					\$567.52			
					<b>\$567.52</b>			
RETIREMENT PLAN								
38-22 TOWN MATCH			\$0.00	\$3,125.00	\$4,760.38	\$7,416.00	\$7,416.00	
<b>RETIREMENT</b>			<b>\$0.00</b>	<b>\$3,125.00</b>	<b>\$4,760.38</b>	<b>\$7,416.00</b>	<b>\$7,416.00</b>	

PLANNING & DEVELOPMENT (DEPT 03)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	Dept Request	Manager Proposal	COMMENTS
INSURANCES								
40-40 HEALTH INS				\$12,847.00	\$3,747.31	\$28,730.00	\$32,350.00	Damariscotta to pay 1/2 of this cost per contractual agreement/partnership with Newcastle.
40-41 WORKERS COMP				\$607.00		\$610.00	\$610.00	
	\$0.00	\$0.00	\$0.00	\$13,454.00	\$3,747.31	\$29,340.00	\$32,960.00	
TRAINING & EDUCATION								
62-70 CODE ENFORCEMENT OFFICER	\$0.00	\$35.00	\$0.00	\$150.00	\$0.00	\$150.00	\$150.00	To attend state required trainings, which occur in the Spring.
62-62 PLANNER TRAINING					\$630.50	\$700.00	\$700.00	NEW item There was previously no line for the Planner's Training and professional development. This amount reflect the cost to attend the Northern New England Planning Conference (\$450 includes registration & hotel), \$150 for American Planning Association dues, and \$100 for misc. MMA trainings as they arise.
62-80 BOARD OF APPEALS TRAINING	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00	\$150.00	\$150.00	We will plan to put the Board of Appeals on an annual training schedule. This amount would allow 3 members to attend an MMA Board of Appeals training (at \$50 per member). The remaining members will be eligible to attend the following year.
62-94 PLANNING BOARD TRAINING	\$0.00	\$135.00	\$75.00	\$255.00	\$95.00	\$150.00	\$150.00	Two Planning Board members attended MMA Planning Board training in FY23. The amount reflected would allow the remaining regular members to attend in FY24. The alternates will be eligible for training in FY25.
62-95 COMP PLAN Support	\$0.00	\$0.00		\$0.00				
TRAINING & EDUC	\$0.00	\$170.00	\$75.00	\$705.00	\$725.50	\$1,150.00	\$1,150.00	

PLANNING & DEVELOPMENT (DEPT 03)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	Dept Request	Manager Proposal	COMMENTS
MISCELLANEOUS EXP								
70-10 TECH SUPPORT			\$0.00	\$1,400.00	\$1,500.00	\$1,300.00	\$0.00	Contract with LCTV to provide AV services at Planning Board meetings \$100/mtg
<b>MISCELLANEOUS EXP</b>			<b>\$0.00</b>	<b>\$1,400.00</b>	<b>\$1,500.00</b>	<b>\$1,300.00</b>	<b>\$0.00</b>	
FICA & MEDICARE								
81-88 FICA	\$300.25	\$263.93	\$1,430.77	\$4,791.00	\$4,745.90	\$8,435.00	\$8,505.00	7.65% of total payroll.
<b>FICA &amp; MEDICARE</b>	<b>\$300.25</b>	<b>\$263.93</b>	<b>\$1,430.77</b>	<b>\$4,791.00</b>	<b>\$4,745.90</b>	<b>\$8,435.00</b>	<b>\$8,505.00</b>	
PAYROLL								
90-59 PLANNER	\$44,257.86	\$50,943.99	\$47,478.98	\$31,250.00	\$23,363.47	\$72,000.00	\$72,000.00	Interlocal Agreement w/Town of Newcastle to share Planner services. 20 hrs/wk or 1040 hrs/yr. This appears to be an increase in cost, but we did not capture the full cost of the employee on our budget sheets for FY 23. At this time, we will be planning to look for another FT planner in cooperation with Newcastle for FY 24. (See offsetting revenue from the Town of Newcastle)
90-70 CODE ENFORCEMENT OFFICER	\$19,789.53	\$38,416.30	\$29,778.68	\$26,780.00	\$12,542.50	\$33,280.00	\$33,020.00	PT CEO/LPI/AO Est 20 hrs/wk
90-71 DEPUTY CODE ENFORCEMENT OFFICER	\$1,160.00	\$0.00	\$0.00	\$500.00	\$0.00	\$600.00	\$1,200.00	Allows for fill in when CEO is unavailable. Budgeted for a two week period

PLANNING & DEVELOPMENT (DEPT 03)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	Dept Request	Manager Proposal	COMMENTS
90-72 PLANNING BOARD SECRETARY	\$764.75	\$1,050.00	\$1,068.00	\$1,250.00	\$1,004.50	\$1,500.00	\$1,650.00	Recording secretary costs to attend Planning Board 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	\$0.00	\$50.00	\$125.00	Allows for 1 meeting if necessary
90-94 PLANNING BOARD	\$2,184.70	\$2,608.71	\$2,800.00	\$2,800.00	\$1,200.00	\$2,800.00	\$2,800.00	Stipend \$400/yr per member or \$33.33/mtg.
<b>PAYROLL</b>	<b>\$68,156.84</b>	<b>\$93,019.00</b>	<b>\$81,125.66</b>	<b>\$62,630.00</b>	<b>\$38,110.47</b>	<b>\$110,230.00</b>	<b>\$110,795.00</b>	
<b>TOTAL PLANNING &amp; DEVELOPMENT EXPENDITURES</b>	<b>\$71,788.44</b>	<b>\$95,401.81</b>	<b>\$84,983.14</b>	<b>\$90,394.00</b>	<b>\$56,540.32</b>	<b>\$162,411.00</b>	<b>\$166,346.00</b>	
					<b>Increase/Decrease</b>	\$72,017.00	\$75,952.00	
						79.67%	84.02%	
<b>REVENUE</b>								
Contract Planner Reimb						\$56,500.00	\$58,987.00	
Department Fees	\$29,810.66	\$46,746.87	\$37,936.94	\$51,200.00	\$52,080.20	\$66,200.00	\$46,200.00	
<b>Total Planning &amp; Development Revenue</b>	<b>\$29,810.66</b>	<b>\$46,746.87</b>	<b>\$37,936.94</b>	<b>\$51,200.00</b>	<b>\$52,080.20</b>	<b>\$122,700.00</b>	<b>\$105,187.00</b>	
					<b>Increase/Decrease</b>	\$71,500.00	\$53,987.00	
						139.65%	103.66%	



SOLID WASTE (DEPT 04)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	Dept Request	Manager Proposal	COMMENTS
TRANSFER STATION FEES								
37-37 TIPPING FEES/CAPITAL COSTS	\$112,518.96	\$122,230.44	\$135,134.94	\$140,402.00	\$93,399.32	\$149,050.00	\$149,050.00	Transfer station operates on a calendar year basis. CY '21 \$131,945 CY '22 \$140,191.76 CY '23 \$145,412 (July-Dec '23 \$12,117.67/month) CY '24 EST \$152,682.60 (Jan-June '24 \$12,723.55/month).
TRANSFER STATION FEES	\$112,518.96	\$122,230.44	\$135,134.94	\$140,402.00	\$93,399.32	\$149,050.00	\$149,050.00	
<b>TOTAL SOLID WASTE MANAGEMENT</b>	<b>\$112,518.96</b>	<b>\$122,230.44</b>	<b>\$135,134.94</b>	<b>\$140,402.00</b>	<b>\$93,399.32</b>	<b>\$149,050.00</b>	<b>\$149,050.00</b>	
					Increase/Decrease	\$8,648.00	\$8,648.00	
						6.16%	6.16%	



MUNICIPAL BUILDING (DEPT 05)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	Dept Request	Manager Proposal	COMMENTS
MUNICIPAL BUILDING								
18-30 SUPPLIES & MAINTENANCE	\$3,315.04	\$2,764.44	\$4,728.09	\$4,500.00	\$1,711.76	\$4,000.00	\$4,000.00	Sprinkler inspection-\$425, Generator Service-\$250, Fire extinguisher inspection-\$700, 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	\$6,075.98	\$8,258.42	\$9,644.85	\$6,300.00	\$4,333.22	\$9,000.00	\$7,500.00	Administrative & Police Department electricity. Average cost is \$500-\$600/mo. Contingency for unproductive solar generation. Include portion of Damariscotta Solar agreement to purchase solar power generated, shared portion average is \$1500
18-32 HEAT	\$6,610.20	\$6,210.27	\$9,433.73	\$7,000.00	\$4,571.00	\$8,000.00	\$8,000.00	Reduction in heating fuel costs for Administrative offices and Police Department. Friday office closures have helped.
18-33 SEWER & WATER	\$3,258.61	\$3,839.56	\$3,493.28	\$5,030.00	\$3,241.88	\$4,920.00	\$5,050.00	Rates for water & sewer per GSBSD, sprinklers, water usage, \$120/mo.= \$1440 yr, drinking water \$1,900.00. Sewer \$435/qtr= \$1740 yr.
18-34 RESTROOM MUNICIPAL LOT	\$0.00	\$30.47	\$10,237.24	\$14,552.00	\$4,396.84	\$17,800.00	\$17,600.00	Cleaning & maintenance supplies \$1,200 Electricity \$1,000 Damariscotta Solar percentage Sewer/Water \$2,400 (\$200/mo) Cleaning Service \$13,000 ( <i>Assumes daily cleaning May 1 - Nov 30</i> )
18-35 ADMIN BLDG DUMPSTER	\$1,544.00	\$1,920.00	\$1,938.00	\$2,352.00	\$1,302.00	\$2,300.00	\$2,280.00	Est. Average cost \$190/mo.
18-36 BUILDING SHARED MAINT	\$4,984.52	\$4,599.29	\$4,970.20	\$6,500.00	\$825.80	\$5,000.00	\$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.
18-37 ALARM MONITORING	\$934.75	\$908.35	\$288.00	\$888.00	\$302.40	\$310.00	\$310.00	Digital Alarm Monitor \$310



MUNICIPAL BUILDING (DEPT 05)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	Dept Request	Manager Proposal	COMMENTS
18-95 JANITORIAL SERVICES	\$2,782.96	\$5,390.15	\$7,103.35	\$9,400.00	\$5,609.09	\$10,000.00	\$10,050.00	Janitorial services, supplies, & carpet/floor maintenance.
MUNICIPAL BLDG	\$29,506.06	\$33,920.95	\$51,836.74	\$56,522.00	\$26,293.99	\$61,330.00	\$61,290.00	
FICA & MEDICARE								
81-88 FICA	\$0.00	\$0.00		\$0.00	\$426.40	\$765.00	\$770.00	Janitorial services are contracted/no FICA/Med exp
FICA & MEDICARE	\$0.00	\$0.00		\$0.00	\$426.40	\$765.00	\$770.00	
TOTAL MUNICIPAL BUILDING	\$29,506.06	\$33,920.95	\$51,836.74	\$56,522.00	\$26,720.39	\$62,095.00	\$62,060.00	
						\$5,573.00	\$5,538.00	
						9.86%	9.80%	

CONTINGENCY (DEPT 25)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	Dept Request	Manager Proposal	COMMENTS
CONTINGENCY								
99-90 CONTINGENCY	\$10,329.62	\$14,630.25	\$10,737.04	\$22,000.00	\$9,454.42	\$18,000.00	\$18,000.00	Represents a hedge for unanticipated expenditures.
CONTINGENCY	\$10,329.62	\$14,630.25	\$10,737.04	\$22,000.00	\$9,454.42	\$18,000.00	\$18,000.00	
<b>TOTAL CONTINGENCY</b>	<b>\$10,329.62</b>	<b>\$14,630.25</b>	<b>\$10,737.04</b>	<b>\$22,000.00</b>	<b>\$9,454.42</b>	<b>\$18,000.00</b>	<b>\$18,000.00</b>	
					Increase/Decrease	-\$4,000.00	-\$4,000.00	
						-18.18%	-18.18%	



LEGAL (DEPT 07)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	Dept Request	Manager Proposal	COMMENTS
LEGAL SERVICES								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.
20-18 LEGAL SERVICES	\$11,836.10	\$12,448.75	\$16,142.14	\$15,000.00	\$9,699.50	\$15,000.00	\$15,000.00	
<b>TOTAL LEGAL SERVICES</b>	<b>\$11,836.10</b>	<b>\$12,448.75</b>	<b>\$16,142.14</b>	<b>\$15,000.00</b>	<b>\$9,699.50</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	
					<b>Increase/Decrease</b>	\$0.00	\$0.00	
						0.00%	0.00%	



INSURANCES (DEPT 08)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	Dept Request	Manager Proposal	COMMENTS
INSURANCE FOR TOWN								
43-43 PROPERTY & CASUALTY	\$6,024.00	\$6,223.78	\$5,223.74	\$6,225.00	\$6,225.00	\$6,847.50	\$6,850.00	Budget preliminary projections are expecting an 8-10% increase across the board for insurances.
INSURANCE FOR TOWN	\$6,024.00	\$6,223.78	\$5,223.74	\$6,225.00	\$6,225.00	\$6,847.50	\$6,850.00	
LIABILITY COVERAGE								
45-45 GENERAL LIABILITY	\$3,467.00	\$3,797.98	\$3,188.79	\$3,800.00	\$3,800.00	\$4,180.00	\$4,180.00	Preliminary projections from Maine Municipal Insurances is there will be an 8-10% increase for insurances.
45-46 FIREFIGHTER LIABILITY								Moved w/in Fire Dept budget
45-48 SPECIAL ENDORSEMENT (Sexual Harrassment)	\$200.00	\$206.63	\$176.22	\$210.00	\$210.00	\$231.00	\$230.00	
LIABILITY COVERAGE	\$3,667.00	\$4,004.61	\$3,365.01	\$4,010.00	\$4,010.00	\$4,411.00	\$4,410.00	
CRIME COVERAGE INSURANCE								
46-46 DISHONESTY, THEFT, FORGERY	\$750.00	\$774.87	\$650.35	\$775.00	\$775.00	\$852.50	\$850.00	
CRIME COVERAGE	\$750.00	\$774.87	\$650.35	\$775.00	\$775.00	\$852.50	\$850.00	
PUBLIC OFFICALS LIABILITY								
47-47 PUBLIC OFFICIALS LIABILITY	\$4,600.00	\$4,752.56	\$3,994.38	\$4,760.00	\$4,760.00	\$5,236.00	\$5,235.00	
PUBLIC OFFICALS	\$4,600.00	\$4,752.56	\$3,994.38	\$4,760.00	\$4,760.00	\$5,236.00	\$5,235.00	
TOTAL INSURANCE	\$15,041.00	\$15,755.82	\$13,233.48	\$15,770.00	\$15,770.00	\$17,347.00	\$17,345.00	
					Increase/Decrease	\$1,577.00	\$1,575.00	
						10.00%	9.99%	



GENERAL ASSISTANCE (DEPT 91)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	Dept Request	Manager Proposal	COMMENTS
GENERAL ASSISTANCE								
85-10 GENERAL ASSISTANCE	\$ 7,332.18	\$ 4,472.85	\$ 2,288.29	\$ 6,500.00	\$ 1,004.60	\$ 6,500.00	\$ 6,500.00	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.
<b>TRUST FUND</b>	<b>\$ 7,332.18</b>	<b>\$ 4,472.85</b>	<b>\$ 2,288.29</b>	<b>\$ 6,500.00</b>	<b>\$ 1,004.60</b>	<b>\$ 6,500.00</b>	<b>\$ 6,500.00</b>	
					<b>Increase/Decrease</b>	\$0.00	\$0.00	
						0.00%	0.00%	





POLICE DEPARTMENT DEPT 12								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
POSTAGE & MAIL SERVICES								Postage increase up to .60 per stamp
10-10 POSTAGE GENERAL	\$680.88	\$665.39	\$857.87	\$636.00	\$245.00	\$736.00	\$735.00	3-yr avg \$734.71
<b>POSTAGE &amp; MAIL SERVICES</b>	<b>\$680.88</b>	<b>\$665.39</b>	<b>\$857.87</b>	<b>\$636.00</b>	<b>\$245.00</b>	<b>\$736.00</b>	<b>\$735.00</b>	
PUBLIC ADVERTISING								advertising for job postings, recovered items, public notices for
11-57 PUBLIC NOTICES	\$337.50	\$0.00	\$210.00	\$500.00	\$85.00	\$500.00	\$500.00	
<b>PUBLIC ADV</b>	<b>\$337.50</b>	<b>\$0.00</b>	<b>\$210.00</b>	<b>\$500.00</b>	<b>\$85.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	
EQUIPMENT MAINTENANCE								
12-10 OFFICE PHOTOCOPIER	\$2,364.93	\$2,443.78	\$2,153.75	\$2,304.00	\$1,329.30	\$2,304.00	\$2,305.00	Copier lease \$192/mo
12-15 COMPUTER MAINTENANCE	\$4,647.57	\$4,574.19	\$5,668.79	\$5,000.00	\$2,874.02	\$5,000.00	\$5,000.00	Portion of annual IT contract (\$7,500/yr) + 15 hours consultation/professional hours at \$85/hr (\$3025.08+\$1275), Google Mail \$648
12-38 POLICE DEPT EQUIPMENT MAINT.	\$627.58	\$323.99	\$14,817.52	\$4,000.00	\$25,181.07	\$4,000.00	\$4,000.00	Upkeep and repairs of all departmental equipment. Including but not limited to body cameras, tasers, radars, etc.
<b>EQUIP. MAINT</b>	<b>\$7,640.08</b>	<b>\$7,341.96</b>	<b>\$22,640.06</b>	<b>\$11,304.00</b>	<b>\$29,384.39</b>	<b>\$11,304.00</b>	<b>\$11,305.00</b>	
COMPUTER SOFTWARE								Body Camera \$3,300
13-38 SOFTWARE LICENSES	\$7,677.04	\$7,683.04	\$11,269.40	\$11,900.00	\$445.07	\$11,550.00	\$11,350.00	Metro \$11.18/mo CPI \$108/yr
<b>COMPUTER SOFTWARE</b>	<b>\$7,677.04</b>	<b>\$7,683.04</b>	<b>\$11,269.40</b>	<b>\$11,900.00</b>	<b>\$445.07</b>	<b>\$11,550.00</b>	<b>\$11,350.00</b>	
TELEPHONE								
16-11 CELL PHONE	\$2,515.64	\$3,379.39	\$3,172.47	\$3,360.00	\$2,063.60	\$3,360.00	\$3,300.00	Cell phones for PD officers 3 yr-avg \$3,022.50
16-12 LAND LINES	\$2,096.17	\$2,354.89	\$2,295.55	\$2,100.00	\$1,132.00	\$2,100.00	\$2,250.00	Land line costs for PD 3-yr avg @2,248.87
<b>TELEPHONE</b>	<b>\$4,611.81</b>	<b>\$5,734.28</b>	<b>\$5,468.02</b>	<b>\$5,460.00</b>	<b>\$3,195.60</b>	<b>\$5,460.00</b>	<b>\$5,550.00</b>	
BOOKS & PUBLICATIONS								
23-17 GENERAL BOOKS	\$866.80	\$74.80	\$455.40	\$515.00	\$466.50	\$515.00	\$515.00	Purchase of Maine Law Enforcement books that are required for the staff to look up criminal and civil offenses while performing their daily duties.
<b>BOOKS &amp; PUBLICATIONS</b>	<b>\$866.80</b>	<b>\$74.80</b>	<b>\$455.40</b>	<b>\$515.00</b>	<b>\$466.50</b>	<b>\$515.00</b>	<b>\$515.00</b>	

POLICE DEPARTMENT DEPT 12								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
VEHICLE FUEL COSTS - GAS & DIE								Increase due to high fuel prices that are out of our control.
25-25 POLICE DEPT GASOLINE	\$9,491.38	\$8,806.21	\$12,752.71	\$14,000.00	\$11,153.10	\$18,000.00	\$18,000.00	Avg gal purchased 4,100 gallons Avg miles per cruiser
<b>VEHICLE FUEL COSTS</b>	<b>\$9,491.38</b>	<b>\$8,806.21</b>	<b>\$12,752.71</b>	<b>\$14,000.00</b>	<b>\$11,153.10</b>	<b>\$18,000.00</b>	<b>\$18,000.00</b>	
RADIO PURCHASE & MAINT								No increase
28-28 RADIO REPAIRS	\$0.00	\$0.00	\$2,021.84	\$1,000.00	\$1,023.84	\$1,000.00	\$1,000.00	
<b>RADIO PURCHASE/MAINT</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,021.84</b>	<b>\$1,000.00</b>	<b>\$1,023.84</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	
SUPPLIES								
29-10 POLICE DEPT OFFICER SUPPLIES	-\$861.15	\$2,344.73	\$6,643.08	\$5,185.00	\$0.00	\$4,000.00	\$4,000.00	FY 23 YTD reflects an offsetting revenue for sold ammo, not a decrease in expenditure.
<b>SUPPLIES</b>	<b>-\$861.15</b>	<b>\$2,344.73</b>	<b>\$6,643.08</b>	<b>\$5,185.00</b>	<b>\$0.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	
VEHICLES MAINT								
30-24 VEHICLE REPAIRS (LABOR & PARTS)	\$13,367.82	\$15,800.26	\$4,529.81	\$7,000.00	\$3,384.14	\$9,500.00	\$11,000.00	Maintenance stayed the same. Increase for keeping the outside and undercarriage clean by regular washings at Coastal Carwash and interior details periodically. 3-yr avg \$11,232.63
<b>VEHICLES INS. &amp; MAINTENANCE</b>	<b>\$13,367.82</b>	<b>\$15,800.26</b>	<b>\$4,529.81</b>	<b>\$7,000.00</b>	<b>\$3,384.14</b>	<b>\$9,500.00</b>	<b>\$11,000.00</b>	
OFFICE SUPPLIES								
32-16 OFFICE SUPPLIES GENERAL	\$6,968.98	\$789.39	\$1,598.21	\$2,030.00	\$1,859.90	\$2,030.00	\$3,000.00	3-Yr Avg \$3,118
<b>OFFICE SUPPLIES</b>	<b>\$6,968.98</b>	<b>\$789.39</b>	<b>\$1,598.21</b>	<b>\$2,030.00</b>	<b>\$1,859.90</b>	<b>\$2,030.00</b>	<b>\$3,000.00</b>	
RETIREMENT PLAN								
38-23 TOWN MATCH RETIREMENT	\$30,483.57	\$29,494.97	\$37,050.47	\$41,277.00	\$24,864.31	\$45,895.00	\$44,860.00	Contribution rates set by ME State Retirement FY24= 10.3% for Pension. The Town set 7.5% for 457 Plan
<b>RETIREMENT PLAN</b>	<b>\$30,483.57</b>	<b>\$29,494.97</b>	<b>\$37,050.47</b>	<b>\$41,277.00</b>	<b>\$24,864.31</b>	<b>\$45,895.00</b>	<b>\$44,860.00</b>	

POLICE DEPARTMENT DEPT 12								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
EMPLOYEES HEALTH INSURANCE								
40-40 HEALTH INS TOWNS SHARE	\$85,687.11	\$84,837.32	\$89,218.09	\$130,765.00	\$49,316.60	\$142,991.00	\$142,990.00	Maine Municipal Health Trust voted a 4% increase in premiums for the '23 calendar year. July-Dec 23=\$37,190 Jan-Jun '24=\$39,050 <i>Budgeted Amt is higher due to staff ability to sign up for health insurance, above breakdown is for current employees in current positions.</i>
<b>HEALTH INS</b>	<b>\$85,687.11</b>	<b>\$84,837.32</b>	<b>\$89,218.09</b>	<b>\$130,765.00</b>	<b>\$49,316.60</b>	<b>\$142,991.00</b>	<b>\$142,990.00</b>	
WORKER'S COMPENSATION INSURANCE								
41-41 WORKER COMP INS	\$7,170.06	\$7,392.85	\$8,687.23	\$9,800.00	\$1,232.76	\$10,780.00	\$10,780.00	Preliminary projections from Maine Municipal Insurances is there will be an 8-10% increase for insurances.
<b>WORKER'S COMP INS</b>	<b>\$7,170.06</b>	<b>\$7,392.85</b>	<b>\$8,687.23</b>	<b>\$9,800.00</b>	<b>\$1,232.76</b>	<b>\$10,780.00</b>	<b>\$10,780.00</b>	
UNEMPLOYMENT COMPENSATION								
42-42 UNEMPLOYMENT COMPENSATION	\$394.12	\$698.82	\$701.52	\$1,285.00	\$458.58	\$1,414.00	\$1,414.00	Preliminary projections from Maine Municipal Insurances is there will be an 8-10% increase for insurances.
<b>UNEMPLOYMENT COMP</b>	<b>\$394.12</b>	<b>\$698.82</b>	<b>\$701.52</b>	<b>\$1,285.00</b>	<b>\$458.58</b>	<b>\$1,414.00</b>	<b>\$1,414.00</b>	
INSURANCE FOR TOWN								
43-43 PROPERTY & CASUALTY INS	\$10,185.00	\$10,522.78	\$8,874.06	\$10,575.00	\$7,588.00	\$11,633.00	\$11,633.00	Preliminary projections from Maine Municipal Insurances is there will be an 8-10% increase for insurances.
<b>INSURANCE FOR TOWN</b>	<b>\$10,185.00</b>	<b>\$10,522.78</b>	<b>\$8,874.06</b>	<b>\$10,575.00</b>	<b>\$7,588.00</b>	<b>\$11,633.00</b>	<b>\$11,633.00</b>	

POLICE DEPARTMENT DEPT 12								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
ALLOWANCE FOR RATE INCREASE								
30-44 TOWN VEHICLE COVERAGE	\$0.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$4,950.00	\$4,950.00	Preliminary projections from Maine Municipal Insurances is there will be an 8-10% increase for insurances.
<b>ALLOWANCE FOR RATE INCREASE</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,500.00</b>	<b>\$0.00</b>	<b>\$4,950.00</b>	<b>\$4,950.00</b>	
CLOTHING & UNIFORMS								
56-56 CLOTHING & UNIFORMS PD	\$9,126.59	\$8,117.12	\$3,269.26	\$3,000.00	\$1,972.70	\$3,000.00	\$3,000.00	Provides yearly uniforms to the officers, reserves & parking enforcement.
<b>CLOTHING &amp; UNIFORMS</b>	<b>\$9,126.59</b>	<b>\$8,117.12</b>	<b>\$3,269.26</b>	<b>\$3,000.00</b>	<b>\$1,972.70</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	
TRAVEL & MEETING EXPENSES								
60-62 MILEAGE	\$617.32	\$76.39	\$34.04	\$975.00	\$26.00	\$700.00	\$700.00	Mileage reimbursement for trainings, forums, and meetings.
<b>TRAVEL &amp; MTG EXPENSES</b>	<b>\$617.32</b>	<b>\$76.39</b>	<b>\$34.04</b>	<b>\$975.00</b>	<b>\$26.00</b>	<b>\$700.00</b>	<b>\$700.00</b>	

POLICE DEPARTMENT DEPT 12								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
MEMBERSHIP FEES OR DUES								
61-61 MEMBERSHIP FEES &/OR DUES	\$1,040.00	\$650.00	\$940.00	\$1,070.00	\$1,315.00	\$1,070.00	\$1,070.00	Membership fees for the following: \$200-Maine Chiefs Association, \$100-NESPIN (New England State Police Information Sharing Network), \$275-IACPnet (International Association of Chiefs of Police Network online access), \$190-IACP annual dues, \$305-Rotary Annual Membership & breakfast.
<b>MEMBERSHIP FEES/DUES</b>	<b>\$1,040.00</b>	<b>\$650.00</b>	<b>\$940.00</b>	<b>\$1,070.00</b>	<b>\$1,315.00</b>	<b>\$1,070.00</b>	<b>\$1,070.00</b>	
TRAINING & EDUCATION MATERIAL								
62-53 TRAINING & EDUC MAT	-\$5,207.39	\$3,672.00	\$17,330.18	\$7,500.00	\$2,044.28	\$7,500.00	\$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.
<b>TRAINING &amp; EDUC MAT</b>	<b>-\$5,207.39</b>	<b>\$3,672.00</b>	<b>\$17,330.18</b>	<b>\$7,500.00</b>	<b>\$2,044.28</b>	<b>\$7,500.00</b>	<b>\$7,500.00</b>	
OVERTIME PAY ALL DEPTS								
80-50 PD OVERTIME & HOLIDAY PAY	\$37,469.57	\$18,018.49	\$21,583.84	\$34,500.00	\$16,729.86	\$37,795.00	\$37,795.00	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.
<b>OVERTIME PAY</b>	<b>\$37,469.57</b>	<b>\$18,018.49</b>	<b>\$21,583.84</b>	<b>\$34,500.00</b>	<b>\$16,729.86</b>	<b>\$37,795.00</b>	<b>\$37,795.00</b>	

POLICE DEPARTMENT DEPT 12								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
FICA & MEDICARE								FICA/Med Cost at full 7.65% (1.45%-Med & 6.2%-FICA)
81-88 FICA	\$23,804.44	\$24,008.24	\$28,290.13	\$32,223.00	\$18,952.81	\$35,995.00	\$33,315.00	
<b>FICA &amp; MEDICARE</b>	<b>\$23,804.44</b>	<b>\$24,008.24</b>	<b>\$28,290.13</b>	<b>\$32,223.00</b>	<b>\$18,952.81</b>	<b>\$35,995.00</b>	<b>\$33,315.00</b>	
ANNUAL STIPEND PD								CLC YMCA membership. Per active police union contract with town.
84-63 POLICE DEPT Y-Mbrshp	\$1,000.00	\$1,800.00	\$0.00	\$1,300.00	\$0.00	\$1,300.00	\$1,300.00	
<b>ANNUAL STIPEND</b>	<b>\$1,000.00</b>	<b>\$1,800.00</b>	<b>\$0.00</b>	<b>\$1,300.00</b>	<b>\$0.00</b>	<b>\$1,300.00</b>	<b>\$1,300.00</b>	
PAYROLL								
90-60 CHIEF	\$57,988.57	\$64,733.23	\$69,645.00	\$77,000.00	\$47,010.08	\$85,000.00	\$85,000.00	New contract eff. July 1, 2023 - June 30, 2026
90-61 PATROL SGT.	\$45,585.00	\$49,089.33	\$61,100.11	\$66,144.00	\$39,795.00	\$71,900.00	\$71,900.00	Raise in hourly pay Per CBA
90-62 PATROLMAN	\$38,886.13	\$37,786.79	\$53,308.30	\$59,779.00	\$36,958.70	\$65,070.00	\$65,070.00	Raise in hourly pay Per CBA
90-64 PATROLMAN	\$45,081.67	\$46,980.26	\$54,699.56	\$59,779.00	\$36,409.80	\$64,980.00	\$64,980.00	Raise in hourly pay Per CBA
90-65 PATROLMAN	\$38,046.66	\$40,410.20	\$47,824.06	\$54,306.00	\$30,542.12	\$68,485.00	\$68,485.00	Raise in hourly pay per CBA
90-66 PD RESERVE OFFICERS	\$7,288.63	\$13,988.00	\$10,836.50	\$13,750.00	\$4,444.00	\$16,000.00	\$16,000.00	Increase hourly pay to stay competitive with other agencies competing for qualified part-time officers.
90-67 SEASONAL PARKING ENFORC	\$5,109.50	\$150.00	\$5,142.38	\$6,720.00	\$8,455.09	\$8,200.00	\$11,000.00	16 weeks, 6 days/week, 8 hour days
90-68 PUBLIC SAFETY ADMINISTRATIVE ASSISTANT	\$36,795.40	\$43,716.75	\$45,999.52	\$49,241.00	\$30,221.14	\$53,064.00	\$53,065.00	Includes 1.3% Cost of living adjustment. \$567.84/yr or \$0.28/hr
90-96 PAYROLL LIABILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>PAYROLL</b>	<b>\$274,781.56</b>	<b>\$296,854.56</b>	<b>\$348,555.43</b>	<b>\$386,719.00</b>	<b>\$233,835.93</b>	<b>\$432,699.00</b>	<b>\$435,500.00</b>	
						\$45,980.00	\$48,781.00	
						11.89%	12.61%	
<b>POLICE DEPARTMENT TOTAL</b>	<b>\$527,333.09</b>	<b>\$535,383.60</b>	<b>\$632,980.65</b>	<b>\$725,019.00</b>	<b>\$409,579.37</b>	<b>\$802,317.00</b>	<b>\$803,762.00</b>	
					<b>Increase/Decrease</b>	\$77,298.00	\$78,743.00	
						10.66%	10.86%	

ANIMAL CONTROL OFFICER (DEPT 09)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
MIDCOAST HUMANE ANIMAL CONTRACTS								
36-29 SHELTER CONTRACT	\$2,550.70	\$2,883.40	\$3,216.10	\$3,536.00	\$3,330.65	\$3,800.00	\$3,800.00	Midcoast Humane Society Animal Shelter-contract price is \$1.48/per human population according to 2020 census; population of 2297, includes \$150 (x2) 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	\$1,172.39	\$2,103.18	\$2,513.24	\$3,000.00	\$1,729.94	\$3,000.00	\$3,000.00	Contract with Lincoln County Sheriff's Dept. for ACO services.
LC ANIMAL CONTRACTS	\$3,723.09	\$4,986.58	\$5,729.34	\$6,536.00	\$5,060.59	\$6,800.00	\$6,800.00	
<b>TOTAL ANIMAL CONTROL</b>	<b>\$3,723.09</b>	<b>\$4,986.58</b>	<b>\$5,729.34</b>	<b>\$6,536.00</b>	<b>\$5,060.59</b>	<b>\$6,800.00</b>	<b>\$6,800.00</b>	
					<b>Increase/Decrease</b>	\$264.00	\$264.00	
						4.04%	4.04%	





FIRE DEPARTMENT DEPT 13								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
POSTAGE & MAIL SERVICES								
10-10 POSTAGE GENERAL	\$92.00	\$92.00	\$212.00	\$150.00	\$0.00	\$150.00	\$150.00	Covers mailbox rental and postage. Reduced to reflect previous yearly costs
<b>POSTAGE &amp; MAIL SERV</b>	<b>\$92.00</b>	<b>\$92.00</b>	<b>\$212.00</b>	<b>\$150.00</b>	<b>\$0.00</b>	<b>\$150.00</b>	<b>\$150.00</b>	
EQUIPMENT MAINTENANCE								
12-15 COMPUTER MAINT			\$30.00	\$72.00	\$36.00	\$181.00	\$180.00	\$85/hr IT support, Google Mail \$96
12-39 FIRE DEPT EQUIPMENT MAINT	\$3,240.65	\$1,009.11	\$2,294.27	\$1,200.00	\$0.00	\$1,200.00	\$2,200.00	Covers SCBA flow testing (yearly requirement, 20 packs estimated \$60 per pack). 3-yr avg \$2,181.34
<b>EQUIPMENT MAINT</b>	<b>\$3,240.65</b>	<b>\$1,009.11</b>	<b>\$2,324.27</b>	<b>\$1,272.00</b>	<b>\$36.00</b>	<b>\$1,381.00</b>	<b>\$2,380.00</b>	
TELEPHONE								
16-11 CELL PHONE	\$120.00	\$0.00	\$0.00	\$120.00	\$0.00	\$120.00	\$120.00	Reimburse Chief at \$10 a month towards cell phone
16-12 LAND LINES	\$691.17	\$695.48	\$640.06	\$690.00	\$349.72	\$690.00	\$590.00	Average bill is just over \$57 / month at 12 months
<b>TELEPHONE</b>	<b>\$811.17</b>	<b>\$695.48</b>	<b>\$640.06</b>	<b>\$810.00</b>	<b>\$349.72</b>	<b>\$810.00</b>	<b>\$710.00</b>	
EQUIPMENT, TOOLS & SUPPLIES								
21-14 GENERAL EQUIPMENT	\$7,949.22	\$8,770.60	\$4,299.97	\$3,000.00	\$1,112.67	\$3,000.00	\$7,000.00	Covers routine equipment purchases and replacement materials, such as nozzles, hose, fire extinguishers, hand tools, chain saws, foam, etc. 3-yr avg \$7,006.60
<b>EQUIPMENT, TOOLS &amp; SUPPLIES</b>	<b>\$7,949.22</b>	<b>\$8,770.60</b>	<b>\$4,299.97</b>	<b>\$3,000.00</b>	<b>\$1,112.67</b>	<b>\$3,000.00</b>	<b>\$7,000.00</b>	

FIRE DEPARTMENT DEPT 13								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
MISCELLANEOUS								
22-86 FIRE DEPT PROFESSIONAL TESTING	\$3,525.00	\$2,600.00	\$4,015.50	\$4,845.00	\$0.00	\$4,845.00	\$4,845.00	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 FY21) to provide roughly flat budget.
<b>MISC</b>	<b>\$3,525.00</b>	<b>\$2,600.00</b>	<b>\$4,015.50</b>	<b>\$4,845.00</b>	<b>\$0.00</b>	<b>\$4,845.00</b>	<b>\$4,845.00</b>	
VEHICLE FUEL COSTS - GAS & DIE								
25-32 FIRE DEPT VEHICLE FUEL	\$2,618.24	\$2,335.79	\$3,778.70	\$3,200.00	\$2,298.84	\$4,400.00	\$4,000.00	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.
<b>VEHICLE FUEL COSTS</b>	<b>\$2,618.24</b>	<b>\$2,335.79</b>	<b>\$3,778.70</b>	<b>\$3,200.00</b>	<b>\$2,298.84</b>	<b>\$4,400.00</b>	<b>\$4,000.00</b>	
RADIO PURCHASE & MAINTENANCE								
28-13 FIRE DEPT PAGERS	\$1,431.00	\$0.00	\$2,248.45	\$2,175.00	\$0.00	\$2,175.00	\$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	\$359.75	\$390.10	\$1,281.25	\$260.00	\$53.55	\$260.00	\$675.00	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)
<b>RADIO PURCH. &amp; MAINT</b>	<b>\$1,790.75</b>	<b>\$390.10</b>	<b>\$3,529.70</b>	<b>\$2,435.00</b>	<b>\$53.55</b>	<b>\$2,435.00</b>	<b>\$2,415.00</b>	
VEHICLES INS. & MAINT								
30-23 VEHICLE INSPECTIONS	\$0.00	\$0.00	\$0.00	\$1,200.00	\$400.00	\$1,200.00	\$1,200.00	Covers the required yearly inspection of fire department vehicles
30-24 VEHICLE REPAIRS (LABOR & PARTS)	\$7,902.00	\$11,585.13	\$4,062.44	\$9,000.00	\$1,498.86	\$9,000.00	\$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.
<b>VEHICLES INS. &amp; MAINT</b>	<b>\$7,902.00</b>	<b>\$11,585.13</b>	<b>\$4,062.44</b>	<b>\$10,200.00</b>	<b>\$1,898.86</b>	<b>\$10,200.00</b>	<b>\$10,200.00</b>	

FIRE DEPARTMENT DEPT 13								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
OFFICE SUPPLIES								
32-16 OFFICE SUPPLIES GENERAL	\$0.00	\$32.64	\$53.94	\$450.00	\$0.00	\$450.00	\$450.00	Covers toner, pens, paper, and office consumables
<b>OFFICE SUPPLIES</b>	<b>\$0.00</b>	<b>\$32.64</b>	<b>\$53.94</b>	<b>\$450.00</b>	<b>\$0.00</b>	<b>\$450.00</b>	<b>\$450.00</b>	
LIABILITY COVERAGE								
45-46 FIREFIGHTER LIABILITY	\$0.00	\$694.25	\$2,032.00	\$2,250.00	\$0.00	\$2,250.00	\$2,250.00	Covers door to door coverage for Firefighters
43-43 Property Insurance	-\$3,550.00	\$1,239.80	\$1,090.90	\$1,300.00	\$833.00	\$1,450.00	\$1,450.00	
30-44 Vehicle Insurance & Mobile Equip Ins	\$0.00	\$0.00	\$5,663.46	\$9,000.00	\$5,900.00	\$9,200.00	\$7,500.00	Insurance on department apparatus, expected to increase due to new apparatus and higher coverage for full replacement value
40-40 Health Insurance Aflac Cancer Policy				\$9,545.00	\$6,030.00	\$9,545.00	\$9,545.00	
41-41 Workers Comp Ins	\$3,720.17	\$3,719.68	\$4,436.03	\$4,500.00	\$629.50	\$4,875.00	\$4,875.00	This is not an increase, but a shift in expenses that has been previously/erroneously paid for by the Administration dept budget.
<b>LIABILITY COVG</b>	<b>\$170.17</b>	<b>\$5,653.73</b>	<b>\$13,222.39</b>	<b>\$26,595.00</b>	<b>\$13,392.50</b>	<b>\$27,320.00</b>	<b>\$25,620.00</b>	
CLOTHING & UNIFORMS								
56-57 FIRE DEPT CLOTHING/UNIFORMS	\$0.00	\$10,672.22	\$4,326.85	\$6,294.42	\$5,744.83	\$5,400.00	\$6,000.00	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
<b>CLOTHING &amp; UNIFORMS</b>	<b>\$0.00</b>	<b>\$10,672.22</b>	<b>\$4,326.85</b>	<b>\$6,294.42</b>	<b>\$5,744.83</b>	<b>\$5,400.00</b>	<b>\$6,000.00</b>	

FIRE DEPARTMENT DEPT 13								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
MEMBERSHIP FEES OR DUES								
61-61 MEMBERSHIP FEES & OR DUES	\$585.00	\$195.00	\$585.00	\$600.00	\$650.00	\$600.00	\$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
<b>MEMBERSHIP FEES/DUES</b>	<b>\$585.00</b>	<b>\$195.00</b>	<b>\$585.00</b>	<b>\$600.00</b>	<b>\$650.00</b>	<b>\$600.00</b>	<b>\$600.00</b>	
TRAINING & EDUCATION MATERIAL								
62-53 TRAIN & EDUC MATERIALS	\$39.37	\$103.41	\$144.87	\$1,300.00	\$97.16	\$1,300.00	\$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).
<b>TRAINING &amp; EDUC MATERIAL</b>	<b>\$39.37</b>	<b>\$103.41</b>	<b>\$144.87</b>	<b>\$1,300.00</b>	<b>\$97.16</b>	<b>\$1,300.00</b>	<b>\$1,300.00</b>	
FICA & MEDICARE								
81-88 FICA	\$3,444.28	\$3,532.00	\$4,094.52	\$4,546.00	\$3,059.25	\$5,012.51	\$5,015.00	Budget for 6.2% Social Security and 1.45% Medicare employer contributions. Increase due to requested payroll increase.
<b>FICA &amp; MEDICARE</b>	<b>\$3,444.28</b>	<b>\$3,532.00</b>	<b>\$4,094.52</b>	<b>\$4,546.00</b>	<b>\$3,059.25</b>	<b>\$5,012.51</b>	<b>\$5,015.00</b>	
HEALTH SERVICES								
82-38 FIRE DEPT HEALTH SEVICES	\$0.00	\$0.00	\$0.00	\$800.00	\$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.
<b>HEALTH SERVICES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$800.00</b>	<b>\$0.00</b>	<b>\$800.00</b>	<b>\$800.00</b>	

FIRE DEPARTMENT DEPT 13								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
PAYROLL	\$44,996.88	\$46,092.25	\$53,454.12	\$59,433.00	\$39,989.75			
90-85 Chief						\$7,000.00	\$7,000.00	
90-85 Deputy Chief						\$4,500.00	\$4,500.00	
90-85 1st Assistant Chief						\$3,750.00	\$3,750.00	
90-85 2nd Assistant Chief						\$2,750.00	\$2,750.00	
90-85 Foreman of Pumps						\$2,750.00	\$2,750.00	
90-85 SCBA Other Officer Positions						\$2,200.00	\$2,200.00	Includes 3 Captains (\$500) Safety Officer, SCBA Officer and Equipment Officer and 1 Lieutenant (\$250)
90-85 Training Officer						\$1,750.00	\$1,750.00	
90-85 Treasurer						\$600.00	\$600.00	
90-85 Administrative Assistant (new item)								
90-85 Clerk						\$600.00	\$600.00	
90-85 Fire Fighter On-Call Pay						\$21,600.00	\$21,600.00	Increase requested based on trend of the last few years of calls. Using estimate of 1200 hours at \$18/hr (request increase from \$16 /hr)
90-85 Fire Fighter Training Pay						\$13,500.00	\$13,500.00	Estimate of 750 hours of training time at \$18 per hr (request increase from \$16 /hr)
90-85 Pay per Meeting						\$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						\$2,250.00	\$2,250.00	Stipend for interior qualified members at \$150 per year
Fire Suppression: Haz- Mat Operations								
90-85 #17 Earned Paid Leave						\$1,440.00	\$1,440.00	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)
90-85	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	\$800.00	Firemans Annual Supper
90-85 FIRE DEPT. COMPENSATION	\$45,796.88	\$46,892.25	\$54,254.12	\$60,233.00	\$40,789.75	\$65,523.00	\$65,523.00	

FIRE DEPARTMENT DEPT 13								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
38-26 LOSAP Contribution (Length of Service)		\$0.00		\$14,000.00	\$14,000.00	\$7,000.00	\$7,000.00	
LOSAP Contribution		\$0.00		\$14,000.00	\$14,000.00	\$7,000.00	\$7,000.00	
<b>FIRE DEPARTMENT PAYROLL</b>	<b>\$45,796.88</b>	<b>\$46,892.25</b>	<b>\$54,254.12</b>	<b>\$74,233.00</b>	<b>\$54,789.75</b>	<b>\$72,523.00</b>	<b>\$72,523.00</b>	
FIRE STATION BLDNG EXPENSES								
33-30 SUPPLIES & MAINTENANCE	\$1,744.57	\$1,383.40	\$3,184.18	\$3,600.00	\$2,252.21	\$3,600.00	\$3,000.00	
33-31 ELECTRICITY	\$2,027.00	\$1,462.97	\$2,365.62	\$1,800.00	\$972.35	\$1,800.00	\$1,800.00	Should see a reduction in electricity costs with the solar array field on Standpipe Rd.
33-32 HEAT	\$7,725.21	\$6,467.01	\$8,127.85	\$7,700.00	\$6,798.28	\$10,000.00	\$9,000.00	Increase based on increase in heating oil costs
33-33 WATER	\$256.20	\$256.20	\$192.15	\$256.00	\$192.15	\$256.00	\$255.00	
33-36 BULK GAS	\$25.72	\$41.18	\$32.24	\$125.00	\$43.78	\$125.00	\$125.00	Covers propane for standby generator and kitchen
33-37 ALARM	\$1,117.00	\$1,051.00	\$1,051.00	\$1,300.00	\$2,258.52	\$1,900.00	\$1,900.00	Alarm system is dated and likely will require some more maintenance this FY
<b>FIRE STATION BLDG EXPENSES</b>	<b>\$12,895.70</b>	<b>\$10,661.76</b>	<b>\$14,953.04</b>	<b>\$14,781.00</b>	<b>\$12,517.29</b>	<b>\$17,681.00</b>	<b>\$16,080.00</b>	
CONTRACTED SERVICES								
91-95 JANITORIAL	\$1,305.00	\$1,305.00	\$1,740.00	\$1,740.00	\$870.00	\$1,740.00	\$1,740.00	
<b>CONTRACTED SERVICES</b>	<b>\$1,305.00</b>	<b>\$1,305.00</b>	<b>\$1,740.00</b>	<b>\$1,740.00</b>	<b>\$870.00</b>	<b>\$1,740.00</b>	<b>\$1,740.00</b>	
<b>FIRE DEPARTMENT TOTAL</b>	<b>\$92,165.43</b>	<b>\$106,526.22</b>	<b>\$116,237.37</b>	<b>\$157,251.42</b>	<b>\$96,870.42</b>	<b>\$160,047.51</b>	<b>\$161,828.00</b>	
					Increase/Decrease	\$ 2,796.09	\$4,576.58	
						1.78%	2.91%	

EMERGENCY MANAGEMENT (DEPT 14)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
TELEPHONE								
16-11 CELL PHONE	\$120.00	\$0.00	\$40.01	\$120.00	\$0.00	\$120.00	\$120.00	Reimb personal use (\$10.00/mo) payable in June
<b>TELEPHONE</b>	<b>\$120.00</b>	<b>\$0.00</b>	<b>\$40.01</b>	<b>\$120.00</b>	<b>\$0.00</b>	<b>\$120.00</b>	<b>\$120.00</b>	
EQUIPMENT & SUPPLIES								
21-14 GENERAL EQUIP	\$0.00	\$440.11	\$440.11	\$640.00	\$200.05	\$1,240.00	\$640.00	Add \$700 for shelving at FD for EMA, \$540 for EMA Tablet w/broadband
<b>SUPPLIES</b>	<b>\$0.00</b>	<b>\$440.11</b>	<b>\$440.11</b>	<b>\$640.00</b>	<b>\$200.05</b>	<b>\$1,240.00</b>	<b>\$640.00</b>	
MEMBERSHIP FEES OR DUES								
61-61 MEMBERSHIP FEES &/OR DUES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Membership dues for the County were removed due to no fee for the County.
<b>MEMBERSHIP FEES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
TRAINING & EDUCATION MATERIAL								
62-53 TRAINING & EDUCATIONAL	\$0.00	\$0.00	\$0.00	\$120.00	\$0.00		\$100.00	allows for 1 training
<b>TRAINING &amp; EDUC MAT</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$120.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100.00</b>	
FICA & MEDICARE								7.65% of payroll for Soc. Sec & Medicare
81-88 FICA	\$99.44	\$99.44	\$99.46	\$99.00	\$49.72	\$99.00	\$125.00	
<b>FICA &amp; MEDICARE</b>	<b>\$99.44</b>	<b>\$99.44</b>	<b>\$99.46</b>	<b>\$99.00</b>	<b>\$49.72</b>	<b>\$99.00</b>	<b>\$125.00</b>	
PAYROLL								
90-84 EMERGENCY MANAGEMENT	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$500.00	\$1,000.00	\$1,250.00	
90-95 DEPUTY EMA DIRECTOR	\$300.00	\$300.00	\$300.00	\$300.00	\$150.00	\$300.00	\$375.00	
<b>PAYROLL</b>	<b>\$1,300.00</b>	<b>\$1,300.00</b>	<b>\$1,300.00</b>	<b>\$1,300.00</b>	<b>\$650.00</b>	<b>\$1,300.00</b>	<b>\$1,625.00</b>	
<b>TOTAL EMERGENCY</b>	<b>\$1,519.44</b>	<b>\$1,839.55</b>	<b>\$1,879.58</b>	<b>\$2,279.00</b>	<b>\$899.77</b>	<b>\$2,759.00</b>	<b>\$2,610.00</b>	
					Increase/Decrease	\$ 480.00	\$ 331.00	
						21.06%	14.52%	





HYDRANTS & FIRE PREVENTION (DEPT 15)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
HYDRANT RENTAL FEE								
51-55 FIRE PREVENTION HYDRANT	\$138,466.25	\$138,466.24	\$138,466.24	\$157,103.00	\$88,114.88	\$157,103.00	\$157,000.00	
HYDRANTS	\$138,466.25	\$138,466.24	\$138,466.24	\$157,103.00	\$88,114.88	\$157,103.00	\$157,000.00	
HYDRANTS (FIRE PREVENTION)	\$138,466.25	\$138,466.24	\$138,466.24	\$157,103.00	\$88,114.88	\$157,103.00	\$157,000.00	
					Increase/Decrease	\$ -	-\$103.00	
						0.00%	-0.07%	



STREETLIGHTS (DEPT 16)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
STREETLIGHTS								Power Cost: \$3,000 Continue to maintain relatively low rates through Maine Power Option contract. Maintenance: \$2,500 Est maintenance @ \$500 per light.
50-82 STREETLIGHTS ONLY	\$17,678.48	\$14,168.22	\$3,232.42	\$6,500.00	\$1,832.30	\$5,500.00	\$5,500.00	
<b>STREETLIGHTS</b>	<b>\$17,678.48</b>	<b>\$14,168.22</b>	<b>\$3,232.42</b>	<b>\$6,500.00</b>	<b>\$1,832.30</b>	<b>\$5,500.00</b>	<b>\$5,500.00</b>	
<b>TOTAL STREET LIGHTS</b>	<b>\$17,678.48</b>	<b>\$14,168.22</b>	<b>\$3,232.42</b>	<b>\$6,500.00</b>	<b>\$1,832.30</b>	<b>\$5,500.00</b>	<b>\$5,500.00</b>	
					<b>Increase/Decrease</b>	-1,000.00	-1,000.00	
						-15.38%	-15.38%	



TRAFFIC LIGHTS (DEPT 17)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
LIGHTS TRAFFIC								
50-83 POWER & MAINTENANCE	\$ 737.72	\$ 2,331.79	\$ 887.43	\$ 2,200.00	\$ 465.00	\$ 2,200.00	2200	Est Power Cost: 700 Maintenance: \$1,500
TRAFFIC LIGHTS	\$ 737.72	\$ 2,331.79	\$ 887.43	\$ 2,200.00	\$ 465.00	\$ 2,200.00	\$ 2,200.00	
<b>TOTAL TRAFFIC LIGHTS</b>	<b>\$ 737.72</b>	<b>\$ 2,331.79</b>	<b>\$ 887.43</b>	<b>\$ 2,200.00</b>	<b>\$ 465.00</b>	<b>\$ 2,200.00</b>	<b>\$ 2,200.00</b>	
					<b>Increase/Decrease</b>	\$0.00	\$0.00	
						0.00%	0.00%	



HIGHWAY (DEPT 10)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
Dept: 10 HIGHWAY DEPT								
MISC EXPENSE								
11-57 PUBLIC NOTICES	\$ 61.25	\$225.99	\$210.00	\$158.00	\$0.00	\$210.00	\$240.00	Allows for 6 postings, kayak rack, dock removal, posted roads, etc.
<b>MISC EXPENSE</b>	<b>\$ 61.25</b>	<b>\$225.99</b>	<b>\$210.00</b>	<b>\$158.00</b>	<b>\$0.00</b>	<b>\$210.00</b>	<b>\$240.00</b>	
TELEPHONE								
16-11 CELL PHONE	\$ 300.00	\$300.00	\$300.00	\$300.00	\$75.00	\$0.00	\$0.00	
<b>TELEPHONE</b>	<b>\$ 300.00</b>	<b>\$300.00</b>	<b>\$300.00</b>	<b>\$300.00</b>	<b>\$75.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
EQUIPMENT,TOOLS & SUPPLIES								
21-14 GENERAL EQUIPMENT & SUPPLIES	\$ 1,679.17	\$2,389.62	\$211.38	\$1,340.00	\$452.15	\$1,500.00	\$2,000.00	
21-15 HIGHWAY EQUIPMENT GENERAL	\$ 722.76	\$157.17	\$529.95	\$1,600.00	\$8,760.48	\$5,000.00	\$12,500.00	Sweeper wear parts, Wheeled loader parts, F550 parts, etc.. Allows for more broom/sweeper parts with an estimated increase in use.
21-17 LEASED EQUIPMENT	\$ 98.00	\$3,060.00	\$0.00	\$6,000.00	\$710.13	\$10,500.00	\$2,500.00	Costs associated with doing the work in house will require a higher allocation for equipment rental. Excavator Rental: \$2,500/wk w/attachments Concrete Mixer: \$300/wk Work Zone Traffic Lights \$500
<b>EQUIPMENT,TOOLS &amp; SUPPLIES</b>	<b>\$ 2,499.93</b>	<b>\$5,606.79</b>	<b>\$741.33</b>	<b>\$8,940.00</b>	<b>\$9,922.76</b>	<b>\$17,000.00</b>	<b>\$17,000.00</b>	
BOOKS & PUBLICATIONS								
23-17 GENERAL BOOKS	\$ -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Many resources are available online.
<b>BOOKS &amp; PUBLICATIONS</b>	<b>\$ -</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
VEHICLE FUEL COSTS - GAS & DIE								
25-33 HIGHWAY DEPT VEHICLE FUEL	\$ 3,806.61	\$3,235.17	\$4,126.82	\$4,500.00	\$3,390.56	\$5,000.00	\$5,000.00	Fuel for all equipment and vehicles. This would cover rental equipment as well.
<b>VEHICLE FUEL COSTS</b>	<b>\$ 3,806.61</b>	<b>\$3,235.17</b>	<b>\$4,126.82</b>	<b>\$4,500.00</b>	<b>\$3,390.56</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	



HIGHWAY DEPT 10								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
SUPPLIES								
29-14 HIGHWAY GENERAL SUPPLIES	\$ 3,363.14	\$2,007.70	\$2,200.74	\$2,000.00	\$719.99	\$2,000.00	\$3,000.00	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	\$ 1,934.23	\$289.36	\$2,306.47	\$1,800.00	\$0.00	\$1,800.00	\$2,500.00	Road Signs: \$750 Traffic Control Devices. (barricades set of 2 (\$375 ea), cones, Warning signs \$150/ea (reflective) x 4 Sign Posts: \$30/ea and Hardware: \$20/ea
29-49 E911 STREET SIGNS	\$ 820.69	\$3,032.87	\$508.82	\$0.00	\$545.70	\$500.00	\$500.00	Replacement street signs, new roads, etc.. \$50/ea estimate
<b>SUPPLIES</b>	<b>\$ 6,118.06</b>	<b>\$5,329.93</b>	<b>\$5,016.03</b>	<b>\$3,800.00</b>	<b>\$1,265.69</b>	<b>\$4,300.00</b>	<b>\$6,000.00</b>	
VEHICLES INS. & MAINT								
30-24 VEHICLE REPAIRS (LABOR & PARTS)	\$ 4,468.58	\$10,157.72	\$3,879.93	\$4,500.00	\$1,740.27	\$8,500.00	\$8,500.00	Truck Maintenance: \$2,500 Loader Maintenance: \$5,000 Attachment Maintenance: \$1,000 The amount reflected in the YTD should show \$5-6,000 higher as there were costs associated with the loader repair this year that are currently booked under Highway Equipment General.
<b>VEHICLES INS. &amp; MAINT</b>	<b>\$ 4,468.58</b>	<b>\$10,157.72</b>	<b>\$3,879.93</b>	<b>\$4,500.00</b>	<b>\$1,740.27</b>	<b>\$8,500.00</b>	<b>\$8,500.00</b>	
RETIREMENT PLAN								
38-24 TOWN MATCH RETIREMENT	\$ 4,404.05	\$4,572.48	\$5,241.98	\$10,889.00	\$2,808.31	\$10,265.00	\$10,265.00	Contribution rate set by Maine State Retirement System. Currently 10.3%.
<b>RETIREMENT PLAN</b>	<b>\$ 4,404.05</b>	<b>\$4,572.48</b>	<b>\$5,241.98</b>	<b>\$10,889.00</b>	<b>\$2,808.31</b>	<b>\$10,265.00</b>	<b>\$10,265.00</b>	

HIGHWAY DEPT 10								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
EMPLOYEES HEALTH INSURANCE								
40-40 EMP'EE HEALTH INS TOWNS	\$ 18,250.46	\$11,980.13	\$12,025.12	\$38,010.00	\$13,137.04	\$41,770.00	\$41,770.00	Maine Municipal Health Trust voted a 4% increase in premiums for the '23 calendar year. Employee/Spouse Coverage \$30,725 Group I Employees: \$30,725 x 2 Group II Employees: \$28,725 x 2 Budgeted Amt is higher due to staff ability to sign up for health insurance.
<b>EMPLOYEES HEALTH INS</b>	<b>\$ 18,250.46</b>	<b>\$11,980.13</b>	<b>\$12,025.12</b>	<b>\$38,010.00</b>	<b>\$13,137.04</b>	<b>\$41,770.00</b>	<b>\$41,770.00</b>	
WORKER'S COMPENSATION INSURANCE								
41-41 WORKERS COMPENSATION INS	\$ 3,690.43	\$3,580.69	\$4,251.19	\$2,920.00	\$603.27	\$2,750.00	\$2,750.00	
<b>WORKER'S COMP INS</b>	<b>\$ 3,690.43</b>	<b>\$3,580.69</b>	<b>\$4,251.19</b>	<b>\$2,920.00</b>	<b>\$603.27</b>	<b>\$2,750.00</b>	<b>\$2,750.00</b>	
UNEMPLOYMENT COMPENSATION								
42-42 UNEMPLOYMENT COMPENSATION	\$ 94.86	\$145.58	\$146.15	\$275.00	\$47.88	\$275.00	\$275.00	No increase expected
<b>UNEMPLOYMENT COMP</b>	<b>\$ 94.86</b>	<b>\$145.58</b>	<b>\$146.15</b>	<b>\$275.00</b>	<b>\$47.88</b>	<b>\$275.00</b>	<b>\$275.00</b>	
INSURANCE FOR TOWN								
43-43 PROPERTY & CASUALTY INS	\$ 2,400.00	\$2,479.60	\$2,081.10	\$2,480.00	\$1,737.00	\$2,675.00	\$2,675.00	Anticipating a 6-8% increase.
<b>INSURANCE FOR TOWN</b>	<b>\$ 2,400.00</b>	<b>\$2,479.60</b>	<b>\$2,081.10</b>	<b>\$2,480.00</b>	<b>\$1,737.00</b>	<b>\$2,675.00</b>	<b>\$2,675.00</b>	

HIGHWAY DEPT 10								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
HIGHWAY MAINTENANCE								
52-12 CULVERTS	\$ 3,112.05	\$0.00	\$628.20	\$3,200.00	\$0.00	\$4,500.00	\$4,500.00	Allows us to purchase culverts. 15" x 20' culvert runs about \$350. May need larger culverts in certain locations.
52-52 WINTER SAND & SALT	\$ 1,820.00	\$3,923.20	\$2,656.50	\$3,000.00	\$179.32	\$3,000.00	\$3,000.00	This year we shall have more sidewalk to do. Bristol Road to Miles Road
52-53 GENERAL MAINTENANCE	\$ 8,185.82	\$10,026.06	\$30,754.19	\$14,000.00	\$1,408.00	\$14,000.00	\$20,000.00	Ditch/Shoulder Stabilization, Sidewalk Repair, Raising Drainage Grates, Bench/Table Replacements, etc...
52-96 LINE STRIPING	\$ 672.71	\$1,668.16	\$856.89	\$1,300.00	\$0.00	\$4,785.00	\$9,575.00	Parking Stalls: Est \$17.50 ea, \$4,200 Crosswalks: Est \$17.50/bar, \$4,375 Road/Traffic Stencils: Est \$20/ea, (waiting for regional bid to come back)
52-97 MAIN STREET PAINTING & SWEEP	\$ 217.94	\$337.99	\$501.20	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	Spring sweeping to be hired out. DPW can make a routine of sweeping along the curb monthly (May to Nov) if desired.
52-98 COLD PATCH	\$ 2,644.65	\$3,234.30	\$3,402.96	\$2,200.00	\$75.98	\$3,100.00	\$3,100.00	For pot hole repairs large and small. Approx \$155/ton. Est 20 tons for FY 24.
<b>HIGHWAY MAINTENANCE</b>	<b>\$ 16,653.17</b>	<b>\$19,189.71</b>	<b>\$38,799.94</b>	<b>\$24,700.00</b>	<b>\$1,663.30</b>	<b>\$30,385.00</b>	<b>\$41,175.00</b>	
TRAVEL & MTG EXPENSES								
60-62 MILEAGE	\$ -	\$0.00	\$0.00	\$75.00	\$0.00	\$200.00	\$200.00	Reimb personal usage of vehicle.
<b>TRAVEL &amp; MTG EXP</b>	<b>\$ -</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75.00</b>	<b>\$0.00</b>	<b>\$200.00</b>	<b>\$200.00</b>	
TRAINING & EDUCATION MATERIAL								
62-53 TRAINING & EDUCATIONAL MAT	\$ -	\$0.00	\$0.00	\$375.00	\$0.00	\$0.00	\$0.00	Required trainings for OSHA, MDOT, HazMat, ADA, & SDS
<b>TRAINING &amp; EDUC MATERIAL</b>	<b>\$ -</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$375.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

HIGHWAY DEPT 10								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
FICA & MEDICARE								
81-88 FICA	\$ 5,272.64	\$4,890.61	\$4,733.61	\$8,087.00	\$3,420.07	\$7,625.00	\$7,625.00	7.65% of total payroll for FICA/Med
<b>FICA &amp; MEDICARE</b>	<b>\$ 5,272.64</b>	<b>\$4,890.61</b>	<b>\$4,733.61</b>	<b>\$8,087.00</b>	<b>\$3,420.07</b>	<b>\$7,625.00</b>	<b>\$7,625.00</b>	
HEATHER RD FACILITY ELECTRIC								
86-31 HEATER RD FACILITY S&S SHED	\$ 1,861.01	\$1,709.78	\$2,795.88	\$3,000.00	\$825.57	\$3,230.00	\$8,230.00	Electricity \$20/mo in the summer, \$200/mo in the winter Water \$65/qtr Heat \$750 Phone/Internet \$85/mo Maintenance \$5,000 Repair/improve yard lighting, building repairs
<b>HEATER RD FACILITY</b>	<b>\$ 1,861.01</b>	<b>\$1,709.78</b>	<b>\$2,795.88</b>	<b>\$3,000.00</b>	<b>\$825.57</b>	<b>\$3,230.00</b>	<b>\$8,230.00</b>	
PUBLIC LANDING								
89-30 PUBLIC LANDING MAINTENANCE	\$ 925.37	\$448.37	\$82.65	\$500.00	\$0.00	\$1,500.00	\$1,500.00	Float maintenance, dock lighting for improved safety.
<b>PUBLIC LANDING</b>	<b>\$ 925.37</b>	<b>\$448.37</b>	<b>\$82.65</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>	
PAYROLL								
90-55 HIGHWAY OVERTIME	\$ 1,032.06	\$1,161.43	\$4,531.96	\$1,000.00	\$502.96	\$1,875.00	\$1,875.00	With additional hours of seasonal helper, OT should not be needed as much, occasional snow storms may require OT. This allows 50 hours of overtime if needed.
90-56 SEASONAL HWY ASSISTANT DRIVER/LABORER	\$ 27,356.31	\$15,300.83	\$3,322.50	\$46,481.00	\$23,118.00	\$45,760.00	\$45,760.00	Continue to staff the 2nd position. This is a bare minimum for many of the tasks we complete. Expecting to fill the vacancy in the Spring '23.
90-57 ROAD COMMISSIONER FOREMAN	\$ 40,034.48	\$44,175.66	\$46,281.87	\$58,240.00	\$23,146.88	\$52,000.00	\$52,000.00	Rate adjustment to be more consistent with other road foreman positions.
<b>PAYROLL</b>	<b>\$ 68,422.85</b>	<b>\$60,637.92</b>	<b>\$54,136.33</b>	<b>\$105,721.00</b>	<b>\$46,767.84</b>	<b>\$99,635.00</b>	<b>\$99,635.00</b>	

HIGHWAY DEPT 10								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
CONTRACTED SERVICES								
91-23 GENERAL CONTRACTOR	\$ 2,860.02	\$2,701.21	\$4,224.25	\$4,900.00	\$1,300.33	\$5,000.00	\$64,500.00	Snow Dump Lease \$2,500 Welding Services \$2,000 Culvert Replacement \$30,000 (Est contract replacement cost \$150 per ft. Avg length est 40 ft) 5-6 Culverts Ditch Reclamation \$15/LF x 1000
91-24 DOWNTOWN PLOWING	\$ 103,637.75	\$109,166.88	\$109,637.79	\$106,228.00	\$65,317.40	\$132,620.00	\$137,620.00	FY 24 Contract Price \$132,619.59 Salt/Fuel (De)/Escalator \$5,000
91-25 HIGHWAYS PLOWING	\$ 153,400.00	\$146,970.87	\$153,401.00	\$157,235.00	\$99,025.46	\$186,675.00	\$191,675.00	FY 24 Contract Price \$186,677.39 Salt/Fuel (De)/Escalator \$5,000
91-26 ROADSIDE MOWING	\$ 1,697.25	\$1,338.25	\$1,392.00	\$1,700.00	\$1,592.00	\$1,700.00	\$1,700.00	Roadside mowing
91-27 CATCH BASIN CLEANING	\$ -	\$1,725.00	\$0.00	\$1,000.00	\$3,150.00	\$4,000.00	\$4,000.00	Need to conduct inventory/assessment. Est 120 catch basins, 3-yr cleaning cycle.
91-28 CATCH BASIN REPAIR	\$ -	\$153.78	\$0.00	\$1,500.00	\$0.00	\$8,000.00	\$8,000.00	Replace Water St basin (near FNB) Est. \$6,500 Minor Repairs and replacement covers \$1,500
91-29 TECHNICAL ASSISTANCE	\$ 8,658.70	\$10,642.08	\$0.00	\$6,500.00	\$0.00	\$5,000.00	\$5,000.00	Engineering/Architect/Survey/Legal Services
91-30 TREE WORK	\$ 1,620.00	\$2,578.05	\$600.00	\$4,500.00	\$0.00	\$16,000.00	\$16,000.00	Roadside tree cutting @ est \$200/hr Lessner Rd (est 1 week) Rocky Run (est 2 days) Standpipe Rd (est 3 days) No firm estimates or bids to-date.
70-03 ADA COMPLIANCE	\$ 1,950.00	\$3,425.00	\$1,822.70	\$5,203.42	\$47.94	\$5,500.00	\$5,500.00	Cost increase to 650.00 per ADA plate. In-house task the last couple of years. Requires rental equipment (hammer, concrete mixer, etc..) Est. 2 day per plate/crossing.
CONTRACTED SERVICES	\$ 273,823.72	\$278,701.12	\$271,077.74	\$288,766.42	\$170,433.13	\$364,495.00	\$433,995.00	
HIGHWAY DEPARTMENT TOTAL	\$ 413,052.99	\$413,191.59	\$409,645.80	\$507,996.42	\$257,837.69	\$599,815.00	\$686,835.00	
					Increase/Decrease	\$91,818.58	\$178,838.58	
						18.07%	35.20%	

CEMETERY (DEPT 27)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
PUBLIC ADVERTISING								
11-57 PUBLIC NOTICES	\$137.50	\$0.00	\$0.00	\$150.00	\$210.00	\$200.00	\$200.00	Advertise for seasonal helper
PUBLIC ADV	\$137.50	\$0.00	\$0.00	\$150.00	\$210.00	\$200.00	\$200.00	
COMPUTER SOFTWARE								
13-38 SOFTWARE LICENSES	\$25.00	\$0.00	\$0.00	\$600.00	\$0.00	\$200.00	\$200.00	Tech support as needed.
COMPUTER SOFTWARE	\$25.00	\$0.00	\$0.00	\$600.00	\$0.00	\$200.00	\$200.00	
EQUIPMENT,TOOLS & SUPPLIES								
21-14 GENERAL EQUIPMENT	\$1.24	\$1,014.16	\$75.96	\$1,706.29	\$41.97	\$1,200.00	\$1,200.00	\$600 WWI Flag Holders \$100 Misc Tools \$500 D2
21-27 MEMORIAL DAY FLAGS			\$0.00	\$300.00	\$0.00	\$300.00	\$300.00	
EQUIPMENT,TOOLS, & SUPPLIES	\$1.24	\$1,014.16	\$75.96	\$2,006.29	\$41.97	\$1,500.00	\$1,500.00	
RECORDING & PROCESSING FEES								
27-27 RECORDING FEES	\$84.00	\$183.00	\$118.00	\$200.00	\$78.00	\$200.00	\$200.00	Recording Fees are typically \$21, this allows for 9 recordings.
RECORDING & PROCESSING FEES	\$84.00	\$183.00	\$118.00	\$200.00	\$78.00	\$200.00	\$200.00	
LAND MAINTENANCE								
68-24 GENERAL MAINTENANCE	\$388.80	\$2,806.03	\$959.70	\$1,740.30	\$0.00	\$1,500.00	\$1,500.00	loam & seed multiple places
68-33 CEMETERY WATERING	\$256.20	\$256.20	\$256.20	\$260.00	\$256.20	\$260.00	\$260.00	
68-91 MOWING CONTRACT	\$27,050.00	\$27,637.00	\$28,225.00	\$29,033.00	\$21,562.50	\$36,940.00	\$36,940.00	July-Dec '23 @ \$4,588.75/mo, and May-June '24 @ \$4,704.50/mo
LAND MAINT	\$27,695.00	\$30,699.23	\$29,440.90	\$31,033.30	\$21,818.70	\$38,700.00	\$38,700.00	

CEMETERY (DEPT 27)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
CEMETERY CAPITAL IMPROVEMENTS								
69-85 GRAVE STONE REPAIR & CLEANING	\$989.80	\$61.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
69-86 TREE ASSESSMENT & MAINT	\$0.00	\$1,500.00	\$0.00	\$2,500.00	\$0.00	\$2,000.00	\$2,000.00	Respond to safety issues as they arise (hanging limbs, etc.)
69-87 CEMETERY DRAINAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
81-88 FICA/MEDICARE	\$82.10	\$327.44	\$459.00	\$956.00	\$229.50	\$840.00	\$880.00	Fica/Medicare for Cemetery Admin Clerk & seasonal worker.
90-51 CEMETERY ADMIN CLERK		\$6,000.00	\$6,000.00	\$6,000.00	\$3,000.00	\$6,000.00	\$6,500.00	
90-56 SEASONAL WORKER	\$1,073.22	\$1,280.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	Catch up deferred maintenance, e.g sunken & leaning stones in Town-owned cemeteries and Veterans' stones in family cemeteries. This will allow approx 165 hours of labor @ \$30/hr.
CEMETERY CAPITAL	\$2,145.12	\$9,169.13	\$6,459.00	\$14,456.00	\$3,229.50	\$13,840.00	\$14,380.00	
<b>CEMETERY</b>	<b>\$30,087.86</b>	<b>\$41,065.52</b>	<b>\$36,093.86</b>	<b>\$48,445.59</b>	<b>\$25,378.17</b>	<b>\$54,640.00</b>	<b>\$55,180.00</b>	
					<b>Increase/Decrease</b>	\$6,194.41	\$6,734.41	
						12.79%	13.90%	

BISCAY BEACH PROPERTY (DEPT 22)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
<b>BISCAY BEACH PROPERTY</b>								
18-39 PORT-A-POTTY	\$420.00	\$0.00	\$640.00	\$1,170.00	\$720.00	\$1,200.00	\$1,200.00	Por-a-potty pumpout: \$1,000 Leaf/Debris Clean-up: \$200
BISCAY BEACH	\$420.00	\$0.00	\$640.00	\$1,170.00	\$720.00	\$1,200.00	\$1,200.00	
<b>BISCAY BEACH PROPERTY</b>	<b>\$420.00</b>	<b>\$0.00</b>	<b>\$640.00</b>	<b>\$1,170.00</b>	<b>\$720.00</b>	<b>\$1,200.00</b>	<b>\$1,200.00</b>	
					<b>Increase/Decrease</b>	\$30.00	\$30.00	
						2.56%	2.56%	





COMMUNITY SERVICES (DEPT 19)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
HOLIDAY FUNDING								
93-33 4TH OF JULY APPROPRIATION	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	Town's contribution to support the July 4th fireworks. Pay out with the last AP warrant in June.
HOLIDAY FUNDING	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	
TOWN OWNED PROPERTY								
97-77 RIVERSIDE PARK	\$211.96	\$0.00	\$36.09	\$500.00	\$500.00	\$500.00	\$500.00	Annual planter box maintenancice/flowers
TOWN OWNED PROPERTY	\$211.96	\$0.00	\$36.09	\$500.00	\$500.00	\$500.00	\$500.00	
COMMUNITY SERVICE	\$2,711.96	\$2,500.00	\$2,536.09	\$3,000.00	\$500.00	\$3,000.00	\$3,000.00	
					Increase/Decrease	\$0.00	\$0.00	
						0.00%	0.00%	





COMMUNITY BETTERMENT (DEPT 26)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
COMMUNITY BETTERMENT ORGANIZATIONS								
54-76 PROVIDER AGENCY PETITIONS	\$10,222.00	\$11,802.47	\$9,507.00	\$17,845.00	\$27,515.00	\$21,600.00	\$13,909.00	* This amount is not final - the due date for provider agencies to submit requests is 4/18/23. * Is this an amount you want to cap in the future? * Do you want to review and update the provider agency process?
54-77 CLC AMBULANCE	\$31,000.00	\$70,538.00	\$76,322.21	\$152,925.00	\$152,925.00	\$90,756.36	\$90,760.00	Pay out in October
54-78 LCTV	\$6,966.00	\$6,966.00	\$11,966.00	\$17,500.00	\$17,500.00	\$19,000.00	\$19,000.00	Pay out in October
54-80 SKIDOMPHA LIBRARY	\$33,813.00	\$33,813.00	\$33,813.00	\$33,813.02	\$33,813.00	\$35,000.00	\$35,000.00	Pay out in October
COMMUNITY BETTERMENT AGENCIES	\$82,001.00	\$123,119.47	\$131,608.21	\$222,083.02	\$231,753.00	\$166,356.36	\$158,669.00	
COMMUNITY BETTERMENT ORGANIZATIONS	\$82,001.00	\$123,119.47	\$131,608.21	\$222,083.02	\$231,753.00	\$166,356.36	\$158,669.00	
					Increase/Decrease	-\$55,726.66	-\$63,414.02	
						-25.09%	-28.55%	

<i>Petitions already submitted, however they are NOT due until April 18th so may still have some submitted.</i>	2020 Request Amt	2021 Request Amt	2022 Request Amt	2023 Request Amt	2023 YTD	2024 Request Amt		
Pemaquid Watershed								
New Hope for Women	\$1,212.00	\$1,155.00	\$1,325.00	\$1,325.00		\$1,589.00		
Healthy Kids	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00				
Spectrum Generations	\$2,990.00	\$3,127.47	\$2,662.00	\$4,820.00		\$4,820.00		
Midcoast Maine Community Action	\$1,320.00	\$1,320.00	\$1,320.00					
Coastal Kids Preschool	\$1,500.00	\$2,000.00	\$2,000.00	\$2,000.00				
Ecumenical Food Pantry								
Eldercare								
Historical Society				\$7,500.00		\$7,500.00		
Coastal Rivers Conservation Trust (Dama River Assoc)	\$1,000.00	\$2,000.00	\$0.00					
	\$10,222.00	\$11,802.47	\$9,507.00	\$17,845.00	\$0.00	\$13,909.00		



DEBT SERVICE (DEPT 28)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
88-65 DB&T BOND \$413,500	\$82,700.00	\$85,554.31	\$84,223.71	\$0.00	\$0.00	\$0.00	\$0.00	
88-62 FNB BOND \$120,000	\$25,388.38	\$41,516.78	\$26,432.01	\$0.00	\$0.00	\$0.00	\$0.00	
88-70 LED STREET LIGHT CONVERSION \$51,364.25			\$10,842.28	\$10,842.00	\$10,842.28	\$10,842.00	\$10,842.00	Loan for purchase of LED street lights; 4 pmts of \$10,842.28 plus the final pmt of \$10,842.25. Loan will mature in 10/2025.
88-64 BATH SAVINGS BOND \$2,255,000				\$191,132.00	\$191,132.72	\$191,133.00	\$191,133.00	Bond loan approved at 2/16/22 STM for \$2,255,000 to cover costs for road & sidewalk improvements. Loan to mature in Oct. 2036.
<b>DEBT SERVICE</b>	<b>\$108,088.38</b>	<b>\$127,071.09</b>	<b>\$121,498.00</b>	<b>\$201,974.00</b>	<b>\$201,975.00</b>	<b>\$201,975.00</b>	<b>\$201,975.00</b>	
					<b>Increase/Decrease</b>	\$1.00	\$1.00	
						0.00%	0.00%	





# CAPITAL RESERVE

CAPITAL RESERVE (DEPT 29)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
CAPITAL RESERVE								
01-20 TRANSFER	\$319,000.00	\$426,000.00	\$467,525.00	\$424,100.00	\$484,000.00	\$581,500.00	\$538,500.00	Town manager to provide breakout for recommendations.
CAPITAL RESERVE	\$319,000.00	\$426,000.00	\$467,525.00	\$424,100.00	\$484,000.00	\$581,500.00	\$538,500.00	
CAPITAL RESERVE	\$319,000.00	\$426,000.00	\$467,525.00	\$424,100.00	\$484,000.00	\$581,500.00	\$538,500.00	
						\$157,400.00	\$114,400.00	
						37.11%	26.97%	

CAPITAL RESERVE (DEPT 29)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
<b>Capital Fund</b>								
Municipal Building	\$7,000.00	\$12,600.00	\$26,600.00	\$12,600.00	\$12,600.00	\$35,000.00	\$25,000.00	
Fire Station	\$40,000.00	\$35,000.00	\$55,000.00	\$90,000.00	\$90,000.00	\$87,500.00	\$87,500.00	
Sand/Salt Shed*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$30,000.00	*Warrant Article to expand this to DPW Facilities
Waterfront	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fire Truck	\$80,000.00	\$85,000.00	\$85,000.00	\$85,000.00	\$85,000.00	\$80,000.00	\$80,000.00	
Fire Equipment	\$0.00	\$0.00	\$4,525.00	\$2,000.00	\$2,000.00	\$14,000.00	\$14,000.00	
Police Vehicle	\$20,000.00	\$20,000.00	\$8,000.00	\$12,000.00	\$12,000.00	\$30,000.00	\$30,000.00	
Highway Truck	\$8,000.00	\$8,000.00	\$8,000.00	\$10,000.00	\$10,000.00	\$15,000.00	\$20,000.00	
Highway Equipment	\$6,000.00	\$6,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$10,000.00	\$15,000.00	
Sidewalk	\$0.00	\$110,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	
Paving, Drainage, Maint	\$147,000.00	\$109,000.00	\$225,000.00	\$108,000.00	\$108,000.00	\$160,000.00	\$125,000.00	
Municipal Parking Lot	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	
Technology	\$0.00		\$4,000.00	\$4,000.00	\$4,000.00	\$15,000.00	\$17,000.00	
Comprehensive Plan	\$0.00	\$4,000.00	\$2,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	
Cemetery	\$8,000.00	\$9,400.00	\$19,400.00	\$23,500.00	\$23,500.00	\$20,000.00	\$12,500.00	
Landfill	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	What are we saving for exactly?
Town Clock	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	What are we saving for exactly?
Biscay Beach	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	Boat launch??
Property Revaluation	\$0.00	\$20,000.00	\$20,000.00	\$60,000.00	\$60,000.00	\$30,000.00	\$20,000.00	Revaluation vs Quarter Review
	\$317,000.00	\$424,000.00	\$467,525.00	\$424,100.00	\$424,100.00	\$581,500.00	\$538,500.00	

# PHILBROOK TRUST FUND

PHILBROOK & WORTHY POOR FUND (DEPT 89)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 YTD	2024 Dept Request	Manager Proposal	COMMENTS
PHILBROOK TRUST FUND								
85-10 WORTHY POOR DISTRIBUTION	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$10,000.00	\$20,000.00	\$20,000.00	Removed 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.
<b>TRUST FUND</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$10,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	
					<b>Increase/Decrease</b>	\$0.00	\$0.00	
						0.00%	0.00%	

# EDUCATION ASSESSMENT

EDUCATION ASSESSMENT FISCAL YEAR 2024							
	2020	2021	2022	2023	2023	2024	Manager
	Actual	Actual	Actual	Budget	YTD	Request	Proposal
Adult Education	\$8,106.00	\$8,350.00	\$8,350.00	\$8,350.00	\$8,350.00	\$10,950.00	\$10,950.00
Primary Education	\$2,368,617.34	\$2,138,123.90	\$2,192,712.59	\$2,213,324.47	\$1,478,549.63		
Secondary Education	\$1,348,233.77	\$1,638,145.40	\$1,455,303.64	\$938,861.24	\$930,211.79		
<b>TOTAL EDUCATION ASSESSMENT</b>	<b>\$3,724,957.11</b>	<b>\$3,784,619.30</b>	<b>\$3,656,366.23</b>	<b>\$3,160,535.71</b>	<b>\$2,417,111.42</b>	<b>\$10,950.00</b>	<b>\$10,950.00</b>
				Increase/Decrease		-\$3,149,585.71	-\$3,149,585.71
						-99.65%	-99.65%



# LINCOLN COUNTY ASSESSMENT

LINCOLN COUNTY TAX (DEPT 24)								
	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Year to Date	2024 Request	Manager Proposal	COMMENTS
COUNTY TAX								
87-87 COUNTY TAX	\$481,654.71	\$497,233.49	\$501,832.47	\$552,397.00	\$552,396.62	\$596,588.00	\$596,588.00	County Budget due to be set at beginning of March, 8% increase is a best guesstimate.
COUNTY TAX	\$481,654.71	\$497,233.49	\$501,832.47	\$552,397.00	\$552,396.62	\$596,588.00	\$596,588.00	
COUNTY TAX	\$481,654.71	\$497,233.49	\$501,832.47	\$552,397.00	\$552,396.62	\$596,588.00	\$596,588.00	
Increase/Decrease						\$44,191.00 8.00%	\$44,191.00 8.00%	