Town of Damariscotta

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9 am - 5 pm
except
Wed. – 1 pm - 6 pm

March 12, 2015

Board of Selectmen
Budget Committee Members
Town of Damariscotta
RE: Transmittal Message for Town Manager Recommended Budget

Selectmen and Budget Committee Members:

This past week, Town staff completed the proposed budget for Fiscal Year 2016 and made this available to Selectmen and Budget Committee members. I thank our Town Clerk/Treasurer Cheryl Pinkham for assembling and completing the initial review of the document and each of the department heads for the time and effort that they put into developing and submitting budgets that both provided ample explanatory notes and followed the guidelines for financial restraint.

You will see that the overall recommended budget increase is 1.55 percent over the FY 2015 approved budget. The only portion of the education budget included in the Town Manager's proposed budget is the amount that is requested to be allocated for adult education. Both the secondary and primary school budgets are submitted to the Town Meeting legislative body separately. The budget does not include the overlay that the Board of Assessors will designate as part of the Tax Commitment in July and it does not include funds that were allocated at the March 4 Special Town Meeting for the Elm Street Public Infrastructure Project.

Under the revenue section of the budget, revenue sharing has been budgeted at the current level of $91,000 per the Governor's proposed budget which calls for level funding in FY 2016 and elimination of the program in FY 2017. You will note that the revenue sharing line item has decreased by $24,333 from the FY 2015 Budget due to the fact that we were able to carry forward unused revenue sharing funds from previous years to the current year. According to Maine Municipal Association estimates, revenue sharing contributions are approximately 40 percent of what they would have been had the State Legislature and Governor not diverted the funds to other State programs.

Also, under the revenue section, I am recommending that the Town continue to utilize funds from the undesignated reserves to reduce the amount of a property tax increase for the coming year. Including the amount carried over from revenue sharing, the total amount carried over from the undesignated fund balance last year was $99,117. For FY 2016, I am recommending that $100,000 be carried over from this fund. At this point, I am projecting that this transfer will leave approximately $800,000 in the undesignated fund balance in July, 2015.

The line item descriptions provided in the budget document itself will give the Board and the Committee the detail that makes up our $2,677,251 recommended budget. From an overview standpoint, the proposed budget includes the following significant changes:

In Administration, the major change will be a shift in responsibilities where Michelle Cameron will take over the duties of Town Clerk so that Cheryl Pinkham will be able to spend more time on her duties as Treasurer and Personnel Officer. As the Selectmen are aware, Michelle was hired with the understanding that she would assume these duties and, with this in mind, has been working on finishing up her Maine Municipal Clerk certification requirements.

The Police Department's budget increase results largely from a proposed increase in the hours of the Administrative Assistant back to full time status and the expectation that Department will finally be at full staffing in the three police officer and one sergeant positions. With a full-time Administrative Assistant, the office will be covered during regular business hours thus allowing officers to spend more time in the field. In addition, the incumbent in the Assistant position has a skill set that will allow her to complete the basic requirements to become a certified officer. This will enable her to take citizen-initiated reports at the Department offices, again, without having to take officers out of the field. Finally, with the additional administrative support, the Department will be able to more aggressively seek supplemental funding from Federal and State sources.

The proposed Interlocal Public Works Budget allows for a change whereby the Town will have either a part-time road commissioner/superintendent position or will enter into a contract with a firm that provides these services. As provided in the Town Charter, the Road Commissioner is appointed by the Town Manager on an annual basis. The part-time appointment or contract could replace the shared arrangement that the Town currently has with the Town of Newcastle through the two Towns' Interlocal Agreement. On a related topic, I am recommending that the two Towns continue to share their public works resources but potentially on different scale than what is currently in place.

The department budgets include an increase of 12 percent for health benefit costs for the next calendar year. I will be recommending a change in the structure in the health insurance plan to incorporate a Health Reimbursement Account (HRA) into a lower cost health plan option. The change will involve setting up a reserve account that can be used to pay employee deductibles and coinsurance. The employees would pay lower insurance premiums and the Town will fund its contributions to the reserve account through its savings in employer's premiums. Staff will be presenting the proposed plan modifications to the Board in late April or early May.

The Town Charter requires that the Manager provide a report of the Town's current indebtedness in this transmittal message. The current debt stands at $303,716.21. This is comprised of the "consolidation loan" that the Town refinanced in 2012 and the fire truck loan that the Town obtained in 2014. As will be reported in the annual financial audit, the Town continues to remain on sound financial footing.

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

Thank you for your service to our community.

Sincerely,

Matt Lutkus
Town Manager

Individual Department	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request
TOTAL ADMINISTRATION	$ 226,700.99	$ 237,534.66	$ 246,819.70	$ 343,523.00	$ 221,507.28	$ 364,170.35
ASSESSING	$ 48,863.18	$ 52,065.54	$ 48,257.28	$ 44,797.00	$ 23,699.94	$ 49,466.05
TOTAL PLANNING & DEVELOPMENT	$ 42,096.99	$ 48,642.90	$ 59,675.53	$ 46,850.00	$ 26,057.29	$ 48,446.57
TOTAL SOLID WASTE MANAGEMENT	$ 114,470.02	$ 112,000.00	$ 124,269.96	$ 126,000.00	$ 94,713.48	$ 132,215.00
TOTAL MUNICIPAL BUILDING	$ 37,610.86	$ 36,418.05	$ 40,823.44	$ 39,782.00	$ 25,522.50	$ 40,134.00
TOTAL LEGAL SERVICES	$ 14,000.00	$ 14,682.50	$ 5,840.50	$ 15,000.00	$ 5,838.00	$ 15,000.00
TOTAL INSURANCE	$ 83,489.91	$ 96,512.95	$ 91,672.05	$ 21,458.00	$ 23,215.00	$ 19,717.00
TOTAL ANIMAL CONTROL	$ 5,618.69	$ 6,114.26	$ 5,917.79	$ 6,518.00	$ 1,632.78	$ 6,518.00
HIGHWAY DEPARTMENT TOTAL	$ 293,969.32	$ 217,457.76	$ 231,468.47	$ 237,745.00	$ 167,212.01	$ 237,545.00
POLICE DEPARTMENT TOTAL	$ 474,631.21	$ 424,199.21	$ 401,352.55	$ 488,413.00	$ 231,296.72	$ 513,715.64
FIRE DEPARTMENT TOTAL	$ 75,614.99	$ 86,237.06	$ 121,280.61	$ 104,100.00	$ 55,737.84	$ 104,220.00
TOTAL EMERGENCY MANAGEMENT	$ 1,226.50	$ 1,076.50	$ 1,076.60	$ 1,714.00	$ 538.25	$ 1,869.45
HYDRANTS (FIRE PREVENTION)	$ 143,868.00	$ 143,868.00	$ 143,868.00	$ 143,868.00	$ 83,923.00	$ 143,868.00
TOTAL STREET LIGHTS	$ 15,475.06	$ 15,146.11	$ 14,711.85	$ 15,500.00	$ 8,603.27	$ 15,500.00
TOTAL TRAFFIC LIGHTS	$ 1,232.33	$ 1,957.40	$ 1,721.44	$ 1,000.00	$ 334.66	$ 1,000.00
TOTAL ADULT EDUCATION	$ 7,144.00	$ 7,567.00	$ 7,946.00	$ 8,106.00	$ -	$ 8,106.00
COMMUNITY SERVICE	$ 3,015.00	$ 2,771.25	$ -	$ 2,700.00	$ 2,500.00	$ 2,500.00
TOWN CLOCK	$ 600.00	$ 1,000.00	$ 1,350.00	$ 1,250.00	$ -	$ 1,250.00
INTERLOCAL HWY DEPT TOTAL	$ -	$ -	$ 77,382.25	$ 106,487.00	$ 59,398.00	$ 108,141.78
NEWC/DAMA/BB/TROLLEY SERVICES	$ -	$ -	$ -	$ 2,000.00	$ 2,000.00	$ 2,000.00
COUNTY TAX	$ 402,667.59	$ 383,651.11	$ 389,523.01	$ 403,975.00	$ 403,974.84	$ 416,094.08
TOTAL CONTINGENCY	$ 9,918.19	$ 19,132.70	$ 8,537.89	$ 16,000.00	$ 10,863.38	$ 19,000.00
COMMUNITY BETTERMENT ORGANIZATIONS	$ 47,321.00	$ 52,102.00	$ 28,537.00	$ 43,037.00	$ -	$ 48,002.00
CEMETERY	$ 19,392.79	$ 24,485.45	$ 17,241.78	$ 29,541.00	$ 19,403.97	$ 29,543.00
DEBT SERVICE	$ 120,919.67	$ 120,919.67	$ 117,814.81	$ 137,787.00	$ 138,229.03	$ 138,229.03
CAPITAL RESERVE	$ 142,100.00	$ 158,725.12	$ 190,000.00	$ 198,100.00	$ 198,100.00	$ 200,000.00
TOTAL OVERLAY	$ 9,819.81	$ 14,596.48	$ 16,698.44	$ 40,249.00	$ 3,328.05	$ -
TRUST FUND	$ -	$ -	$ 2,000.00	$ 6,000.00	$ 4,500.00	$ 6,000.00
TRUST FUND	$ 5,558.81	$ 3,656.38	$ 3,367.63	$ 5,000.00	$ 2,881.09	$ 5,000.00
TOTAL EXPENDITURE BUDGET	**$ 2,347,324.91**	**$ 2,282,520.06**	**$ 2,399,154.58**	**$ 2,636,500.00**	**$ 1,815,010.38**	**$ 2,677,250.94**
Percentage Increase/Decrease		**-2.761%**	**5.110%**	**9.893%**		**1.546%**

EXPENDITURE SUMMARY

PROJECTED REVENUES

REVENUES PROJECTED FOR FISCAL YEAR 2016

		2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Initial
Dept: 01	ADMINISTRATION						
	110 ESTIMATED TAX REVENU-PROP/P	4,668,420.57	4,816,335.80	5,089,273.47	1,872,869.00	5,326,225.82	1,921,001.00
	120 EXCISE AUTO	343,486.15	361,698.32	372,378.35	353,000.00	243,863.00	350,000.00
	121 EXCISE-BOAT	5,018.30	4,412.20	4,537.50	4,200.00	1,124.30	4,000.00
	122 Mooring Fee	605.00	735.00	790.00	600.00	190.00	0.00
	129 All Vital fees	11,935.40	9,269.20	11,784.80	11,200.00	7,080.80	11,200.00
	130 CLERK FEES	5,322.87	3,167.49	3,343.65	4,000.00	1,007.33	4,000.00
	131 CHARGES FOR SERVICES	16,918.91	10,846.14	10,978.80	12,000.00	8,469.89	12,000.00
	132 MISC	568.26	351.57	1,008.15	500.00	0.00	500.00
	133 REIMBURSEMENTS	3,097.00	4,122.99	1,503.00	0.00	2,666.00	0.00
	134 NSF FEE INCOME	50.00	50.00	75.00	0.00	95.00	0.00
	137 TAX LIEN FEES	5,649.72	5,487.40	7,864.91	7,200.00	4,163.29	7,200.00
	138 INTEREST ON TAXES AND LIENS	22,092.28	18,505.69	23,133.01	25,000.00	15,652.17	25,000.00
	139 LIQUOR LICENSE APPLICATION FI	500.00	600.00	620.00	600.00	530.00	600.00
	140 INTEREST ON ACCOUNTS	3,728.34	2,661.35	1,566.84	5,000.00	792.51	5,000.00
	141 CASH OVER SHORTS DEPOSIT ETC	-0.28	70.59	0.34	0.00	-1.00	0.00
	200 SUPPLEMENTAL TAXES	863.52	16,085.63	392.60	1,000.00	1,416.71	1,000.00
	202 DOG LICENSE FEES	1,147.00	1,217.00	1,676.00	1,000.00	425.00	1,000.00
	203 MOTOR VEHICLE AGENT FEES	7,707.00	7,864.00	7,796.00	7,100.00	4,709.00	7,100.00
	204 RV AGENT FEES	389.00	336.00	381.00	200.00	133.00	200.00
	205 SNOWMOBILE REG	31.00	246.60	75.00	200.00	56.00	200.00
	206 AGENT FEE/HUNTING & FISHING	162.25	197.25	293.50	150.00	166.75	150.00
	408 PAYMENT IN LIEU OF TAXES	5,400.00	400.00	400.00	400.00	400.00	400.00
	500 UTILIZATION OF UNDESIGNATED	0.00	-31,400.00	-4,102.08	75,000.00	0.00	100,000.00
	ADMINISTRATION	**$ 5,103,092.29**	**$ 5,233,260.22**	**$ 5,535,769.84**	**$ 2,381,219.00**	**$ 5,619,165.57**	**$ 2,450,551.00**

		2012	2013	2014	2015	2015	2016
		Actual	Actual	Actual	Budget	YTD	Initial
Dept: 03	**PLANNING & DEVELOPMENT**						
	131 PLANNING & DEVELOPMENT FEES	402.00	1,612.78	150.00	400.00	300.00	400.00
	132 BUILDING PERMITS	10,441.38	10,958.10	3,048.99	8,000.00	2,120.60	8,000.00
	133 TOWN PLUMBING PERMIT 75%	4,365.00	3,652.50	3,030.00	2,500.00	1,797.50	2,500.00
	PLANNING & DEVELOPMENT	**$ 15,208.38**	**$ 16,223.38**	**$ 6,228.99**	**$ 10,900.00**	**$ 4,218.10**	**$ 10,900.00**
Dept: 10	**HIGHWAY DEPT**						
	100 PUBLIC LANDING FNDNG FROM N	10,526.27	3,638.57	0.00	1,750.00	0.00	0.00
	HIGHWAY DEPT	**$ 10,526.27**	**$ 3,638.57**	**$ -**	**$ 1,750.00**	**$ -**	**$ -**
Dept: 12	**POLICE DEPARTMENT**						
	120 PD SPECIAL DETAIL	1,245.00	2,866.00	1,944.42	0.00	2,580.00	0.00
	130 PARKING FINES	3,245.00	2,630.00	5,230.00	14,100.00	9,038.00	14,100.00
	140 ACCIDENT REPORTS	540.00	680.00	750.00	500.00	450.00	500.00
	150 WITNESS FEES	671.92	350.00	776.35	0.00	1,700.00	0.00
	160 MISC INCOME	271.00	50.00	912.85	0.00	140.00	0.00
	170 ST CONCEALED WEAPONS	105.00	280.00	222.00	0.00	80.00	0.00
	POLICE DEPT	**$ 6,077.92**	**$ 6,856.00**	**$ 9,835.62**	**$ 14,600.00**	**$ 12,718.00**	**$ 14,600.00**
Dept: 13	**FIRE DEPARTMENT**						
	160 Misc	0.00	200.50	8,240.00	0.00	4,702.55	0.00
	FIRE DEPT	**$ -**	**$ 200.50**	**$ 8,240.00**	**$ -**	**$ 4,702.55**	**$ -**
Dept: 27	**CEMETERY**						
	101 PLOT PURCHASE @ CEMETERY	6,000.00	900.00	3,000.00	0.00	600.00	0.00
	CEMETERY	**$ 6,000.00**	**$ 900.00**	**$ 3,000.00**	**$ -**	**$ 600.00**	**$ -**
Dept: 31	**TRUST FUNDS**						
	101 PHILBROOK TRUST	0.00	0.00	0.00	6,000.00	0.00	6,000.00
	TRUST FUNDS	**$ -**	**$ -**	**$ -**	**$ 6,000.00**	**$ -**	**$ 6,000.00**
Dept: 32	**STATE REIMBURSEMENTS**						
	170 VETERANS ORGANIZATION	3,138.08	0.00	0.00	0.00	1,693.00	0.00

		2012	2013	2014	2015	2015	2016
		Actual	Actual	Actual	Budget	YTD	Initial
	REIMBURS						
	171 VETERANS EXEMPTION	3,793.00	6,789.00	6,966.00	2,700.00	3,828.00	2,700.00
	172 HOMESTEAD REIMBURSEMENT	30,870.00	39,462.00	39,491.00	41,592.00	41,251.00	39,000.00
	173 TREE GROWTH REIMBURSEMENT	8,171.19	9,237.39	9,128.67	8,000.00	8,534.20	10,000.00
	175 BETE	34,147.00	28,187.00	23,220.00	20,499.00	20,499.00	28,000.00
	180 REVENUE SHARING	116,285.46	126,665.85	100,058.56	115,333.00	63,009.11	91,000.00
	181 URIP	22,584.00	22,584.00	22,504.00	21,000.00	20,636.00	21,000.00
	182 SNOWMOBILE	443.54	0.00	244.94	0.00	357.48	0.00
	185 GAS TAX REIMBURSEMENT	1,498.22	2,598.42	3,677.05	3,500.00	1,151.31	3,500.00
	STATE REIMBURSEMENTS	**$ 220,930.49**	**$ 235,523.66**	**$ 205,290.22**	**$ 212,624.00**	**$ 150,608.03**	**$ 195,200.00**
TOTAL MUNICPAL REVENUE PROJECT		**$ 5,361,835.35**	**$ 5,496,602.33**	**$ 5,768,364.67**	**$ 2,627,093.00**	**$ 5,792,012.25**	**$ 2,677,251.00**

PROPOSED EXPENDITURES

PROPOSED ADMINISTRATION BUDGET

	2012 Actual	Expense 2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Requests	COMMENTS
POSTAGE & MAIL SERVICES							
10-10 POSTAGE GENERAL	$ 3,440.56	$ 6,069.00	$ 4,752.70	$ 5,000.00	$ 1,355.50	$ 4,700.00	Staff continues to reduce postage needs with electronic means of delivery.
POSTAGE & MAIL SERV	**$ 3,440.56**	**$ 6,069.00**	**$ 4,752.70**	**$ 5,000.00**	**$ 1,355.50**	**$ 4,700.00**	
PUBLIC ADVERTISING							
11-57 PUBLIC NOTICES	$ 1,719.90	$ 1,798.80	$ 752.00	$ 2,000.00	$ 488.00	$ 1,700.00	Reduced, while still allowing to advertise for waterfront & additional grant mtgs and regular public notices.
PUBLIC ADV	**$ 1,719.90**	**$ 1,798.80**	**$ 752.00**	**$ 2,000.00**	**$ 488.00**	**$ 1,700.00**	
EQUIPMENT MAINTENANCE							
12-10 OFFICE PHOTOCOPIER	$ 3,264.73	$ 3,590.06	$ 3,424.51	$ 3,720.00	$ 516.06	$ 2,650.00	New machine lease cost of $165/mo & $60/mo for usage & maintenance.
12-15 COMPUTER MAINTENANCE	$ 917.38	$ -	$ 350.00	$ 2,610.00	$ 1,288.75	$ 3,120.00	Budget 50% of EES Contract of $2100(shared w/police dept) & 10 hrs of additional support @ $85/hr
EQUIP MAINT	**$ 4,182.11**	**$ 3,590.06**	**$ 3,774.51**	**$ 6,330.00**	**$ 1,804.81**	**$ 5,770.00**	
COMPUTER SOFTWARE							
13-38 SOFTWARE LICENSES	$ 7,947.00	$ 9,565.94	$ 11,011.07	$ 10,100.00	$ 9,538.46	$ 11,300.00	Preliminary budget cost for Trio Municipal Software
COMPUTER SOFTWARE	**$ 7,947.00**	**$ 9,565.94**	**$ 11,011.07**	**$ 10,100.00**	**$ 9,538.46**	**$ 11,300.00**	
TELEPHONE							
16-11 CELL PHONE	$ 390.97	$ 360.00	$ 360.00	$ 360.00	$ 240.00	$ 360.00	Reimb T.Mgr $30/mo for use of personal cell phone
16-12 LAND LINES	$ 2,848.63	$ 2,859.11	$ 2,863.71	$ 2,535.00	$ 1,973.65	$ 2,535.00	Average $212/mo
TELEPHONE	**$ 3,239.60**	**$ 3,219.11**	**$ 3,223.71**	**$ 2,895.00**	**$ 2,213.65**	**$ 2,895.00**	
TOWN REPORTS							
19-10 POSTAGE REPORTS	$ -	$ -	$ -	$ 25.00	$ -	$ -	Reduced to zero and will utilize postage line item above

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Requests	COMMENTS
19-19 PRINTING REPORTS	$ 1,728.00	$ 1,758.00	$ 1,964.00	$ 1,800.00	$ -	$ 1,800.00	Allows for 300 printed copies of the Annual Town Report
TOWN REPORTS	**$ 1,728.00**	**$ 1,758.00**	**$ 1,964.00**	**$ 1,825.00**	**$ -**	**$ 1,800.00**	
LEGAL SERVICES							
20-18 LEGAL SERVICES	$ 2,500.00	$ -	$ -	$ -	$ -		Legal is Dept 07
LEGAL SERVICES	**$ 2,500.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
BOOKS & PUBLICATIONS							
23-17 GENERAL BOOKS	$ -	$ -	$ 185.87	$ 60.00	$ 40.00	$ 60.00	MMA Manuals/Laws & Statutes
BOOKS & PUBS	**$ -**	**$ -**	**$ 185.87**	**$ 60.00**	**$ 40.00**	**$ 60.00**	
GENERAL EXPENSES							
24-20 BENEVOLENT EXP	$ -	$ 79.00	$ 45.94	$ 200.00	$ -	$ 100.00	Flowers, cards,
GENERAL EXPENSES	**$ -**	**$ 79.00**	**$ 45.94**	**$ 200.00**	**$ -**	**$ 100.00**	
AUDIT SERVICES							
26-26 AUDIT - INCLUDES SUPPORT	$ 6,450.00	$ 6,050.00	$ 6,600.00	$ 6,600.00	$ -	$ 6,800.00	Year #2 of a 3 yr contract
AUDIT SERVICES	**$ 6,450.00**	**$ 6,050.00**	**$ 6,600.00**	**$ 6,600.00**	**$ -**	**$ 6,800.00**	
RECORDING & PROCESSING FEES							
27-27 RECORDING FEES	$ 2,175.25	$ 1,110.00	$ 1,714.00	$ 2,500.00	$ 1,596.00	$ 2,000.00	Reduced due to prev years costs
RECORDING &	**$ 2,175.25**	**$ 1,110.00**	**$ 1,714.00**	**$ 2,500.00**	**$ 1,596.00**	**$ 2,000.00**	
OFFICE SUPPLIES							
32-16 OFFICE SUPPLIES GENERAL	$ 3,214.09	$ 3,344.74	$ 2,259.26	$ 3,800.00	$ 2,361.34	$ 3,800.00	Leaving the same to allow for new monitor for front counters
OFFICE SUPPLIES	**$ 3,214.09**	**$ 3,344.74**	**$ 2,259.26**	**$ 3,800.00**	**$ 2,361.34**	**$ 3,800.00**	
RETIREMENT PLAN							
38-22 TOWN MATCH RETIREMENT	$ -	$ -	$ 12,028.23	$ 11,041.00	$ 7,534.49	$ 11,875.00	3 FT Admin Staff=$6221.20,(9051.19. offset with a credit of $2830/yr(credit determined w/in MSRS)) set by ME State Retirement. Town Mgr=5880.00, set by negotiated contract
RETIREMENT PLAN	**$ -**	**$ -**	**$ 12,028.23**	**$ 11,041.00**	**$ 7,534.49**	**$ 11,875.00**	

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Requests	COMMENTS
EMPLOYEES HEALTH INSURANCE							
40-40 EMP'EE HEALTH INS	$ -	$ -	$ -	$ 59,475.00	$ 48,222.50	$ 67,991.50	Health Trust Predicting 12% increase. July-Dec=$37568.39 ($24,293.76 3-FT Admin Staff/$13274.64 T.Mgr Contract) Jan-Jun '16=$42076.55 ($27208.97 3 FT Admin Staff/$14,867 T.Mgr Contract) Admin costs shared with assessing 70/30
HEALTH INS	**$ -**	**$ -**	**$ -**	**$ 59,475.00**	**$ 48,222.50**	**$ 67,991.50**	
WORKER'S COMP INSURANC							
41-41 WORKERS COMP INS	$ -	$ -	$ -	$ 4,505.00	$ 967.05	$ 4,505.00	No increase expected
WORKER'S COMP	**$ -**	**$ -**	**$ -**	**$ 4,505.00**	**$ 967.05**	**$ 4,505.00**	
UNEMPLOYMENT COMPENSATION							
42-42 UNEMPLOYMENT COMP	$ -	$ -	$ -	$ 2,111.00	$ -	$ 2,111.00	No increase expected
UNEMPLOYMENT	**$ -**	**$ -**	**$ -**	**$ 2,111.00**	**$ -**	**$ 2,111.00**	
TRAVEL & MEETING EXPENSES							
60-60 TOWN MANAGER	$ -	$ 490.81	$ 549.44	$ 1,600.00	$ 237.00	$ 1,600.00	International City Managers Association Conference per T.Mgr contract
60-61 STAFF	$ 1,090.68	$ 406.96	$ 667.55	$ 500.00	$ 349.79	$ 500.00	Mandatory training mileage reimb. (Waterville, Bangor, Portland, & Augusta)
TRAVEL & MEETING	**$ 1,090.68**	**$ 897.77**	**$ 1,216.99**	**$ 2,100.00**	**$ 586.79**	**$ 2,100.00**	
MEMBERSHIP FEES OR DUES							
61-61 MEMBERSHIP FEES &/OR DUES	$ 4,269.25	$ 4,365.25	$ 3,529.00	$ 4,235.00	$ 4,680.75	$ 4,700.00	ICMA Membership=$640, Maine Town Management Assoc.-$40, Midcoast Mgrs Assoc.-$25, Constant Contact (email list) $240., Maine Muncipal Association-$3400., Maine Town Clerks Assoc.-$75, Tax Collector/Treasurer Assoc-$50.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Requests	COMMENTS
MEMBERSHIP FEES/DUES	**$ 4,269.25**	**$ 4,365.25**	**$ 3,529.00**	**$ 4,235.00**	**$ 4,680.75**	**$ 4,700.00**	
TRAINING & EDUCATION MATERIAL							
62-62 MEETING	$ 318.96	$ 342.86	$ 1,096.96	$ 1,500.00	$ 230.00	$ 850.00	Mandatory trainings, 9 classes at and avg of $85/class
TRAINING & EDUCATION	**$ 318.96**	**$ 342.86**	**$ 1,096.96**	**$ 1,500.00**	**$ 230.00**	**$ 850.00**	
MISCELLANEOUS EXPENSES							
70-10 TECH SUPPORT	$ -	$ 1,199.00	$ 1,628.00	$ 1,800.00	$ 517.00	$ 1,500.00	High School student assisting with web page upkeep
70-70 ELECTION WORKERS	$ 1,523.10	$ 1,754.50	$ 997.91	$ 750.00	$ 356.23	$ 750.00	2 elections/yr w10-15 clerks @ $10/hr
70-71 PRINTING BALLOTS	$ -	$ 50.95	$ 674.75	$ 500.00	$ -	$ 500.00	Printing of Municipal Ballots
70-72 MEALS FOR ELECTION WORKERS	$ 208.70	$ 49.59	$ 64.59	$ 200.00	$ -	$ 200.00	Provide light fare for election workers
70-73 Over/Short	$ 0.01	$ 4.82	$ 179.65	$ -	$ (0.01)		
MISCELLANEOUS EXPENSES	**$ 1,731.81**	**$ 3,058.86**	**$ 3,544.90**	**$ 3,250.00**	**$ 873.22**	**$ 2,950.00**	
OVERTIME PAY							
80-53 DEPUTY CLERK OVERTIME	$ -	$ -	$ 23.46	$ 195.00	$ 294.69	$ 300.00	Cover elections, night meetings, Sec of State mtgs, School budgets, etc.
OVERTIME PAY	**$ -**	**$ -**	**$ 23.46**	**$ 195.00**	**$ 294.69**	**$ 300.00**	
FICA & MEDICARE							
81-88 FICA	$ 10,693.83	$ 13,330.66	$ 12,970.04	$ 15,162.00	$ 9,538.91	$ 16,231.85	FICA/Med Cost at full 7.65% (1.45%-Med & 6.2%-FICA)
FICA & MEDICARE	**$ 10,693.83**	**$ 13,330.66**	**$ 12,970.04**	**$ 15,162.00**	**$ 9,538.91**	**$ 16,231.85**	
PAYROLL							
90-50 TOWN MANAGER	$ 79,999.04	$ 80,000.44	$ 80,000.44	$ 80,000.00	$ 52,923.26	$ 84,000.00	Contract
90-51 CLERK, GA ADMINISTRATOR	$ 9,869.49	$ 10,440.29	$ 7,834.92	$ 25,040.00	$ 17,325.65	$ 32,032.00	Previously increased in Sept '14. Shared w/Assessing 70/30.
90-52 TREASURER & OFFICE MGR	$ 46,350.00	$ 47,477.04	$ 47,477.04	$ 49,851.00	$ 32,549.15	$ 49,851.00	No increase
90-53 TAX COLLECTOR	$ 29,691.42	$ 32,546.84	$ 32,554.66	$ 34,158.00	$ 22,138.06	$ 34,158.00	No increase

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Requests	COMMENTS
90-91 BOARD OF SELECTMEN	$ 5,000.00	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ 3,750.00	$ 7,500.00	Stipend $750/member per year
90-92 SCHOOL BOARD	$ 990.00	$ 990.00	$ 660.00	$ 990.00	$ 495.00	$ 990.00	Stipend $330/member per year
90-93 HEALTH OFFICER	$ 100.00	$ -	$ 100.00	$ 100.00	$ -	$ 100.00	Stipend $100 per year (Goltz)
90-96 Payroll Liabilities	$ -	$ -	$ -	$ 1,000.00	$ -	$ 1,000.00	
PAYROLL	**$ 171,999.95**	**$ 178,954.61**	**$ 176,127.06**	**$ 198,639.00**	**$ 129,181.12**	**$ 209,631.00**	
TOTAL ADMINISTRATION	**$ 226,700.99**	**$ 237,534.66**	**$ 246,819.70**	**$ 343,523.00**	**$ 221,507.28**	**$ 364,170.35**	

Dept: 02 ASSESSING

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	Comments
POSTAGE & MAIL SERVICES							
10-10 POSTAGE GENERAL	$ 906.65	$ 52.87	$ 128.93	$ 250.00	$ 130.72	$ 250.00	
POSTAGE & MAIL	**$ 906.65**	**$ 52.87**	**$ 128.93**	**$ 250.00**	**$ 130.72**	**$ 250.00**	
MAP REVISIONS							
15-15 DRAFTING EXPENSES	$ 900.00	$ 840.00	$ 720.00	$ 1,000.00	$ -	$ 1,000.00	
MAP REVISIONS	**$ 900.00**	**$ 840.00**	**$ 720.00**	**$ 1,000.00**	**$ -**	**$ 1,000.00**	
PRINTING & BINDING							
17-20 PRINTING & BINDING EXPENSES	$ 642.09	$ 39.17	$ 44.10	$ 50.00	$ -	$ 50.00	
PRINTING & BINDING	**$ 642.09**	**$ 39.17**	**$ 44.10**	**$ 50.00**	**$ -**	**$ 50.00**	
OFFICE SUPPLIES							
32-16 OFFICE SUPPLIES GENERAL	$ -	$ 3,700.00	$ -	$ -	$ -		
OFFICE SUPPLIES	**$ -**	**$ 3,700.00**	**$ -**	**$ -**	**$ -**	**$ -**	
RETIREMENT PLAN							
38-22 TOWN MATCH RETIREMENT	$ -	$ -	$ -	$ 735.00	$ 470.76	$ 1,070.78	Contribution rate set by ME State Retirement System in July each yr. Currently at 7.8%
RETIREMENT PLAN	**$ -**	**$ -**	**$ -**	**$ 735.00**	**$ 470.76**	**$ 1,070.78**	
EMPLOYEES HEALTH INSURANCE							
40-40 EMP'EE HEALTH INS TOWNS	$ -	$ -	$ -	$ 5,536.00	$ 3,752.88	$ 5,967.07	Health Trust estimating 12% incr for 2016. Jul-Dec=$2814.66 and Jan-Jun=$3152.41
HEALTH INS	**$ -**	**$ -**	**$ -**	**$ 5,536.00**	**$ 3,752.88**	**$ 5,967.07**	
TRAVEL & MEETING EXPENSES							
60-62 MILEAGE	$ 271.34	$ 345.33	$ 178.74	$ -	$ -		
TRAVEL & MTG EXPENSES	**$ 271.34**	**$ 345.33**	**$ 178.74**	**$ -**	**$ -**	**$ -**	
TRAINING & EDUCATION MATERIAL							
62-62 MEETING	$ -	$ -	$ 122.00	$ -	$ -		
TRAINING & EDUC MAT	**$ -**	**$ -**	**$ 122.00**	**$ -**	**$ -**	**$ -**	
FICA & MEDICARE							
81-88 FICA	$ 3,249.10	$ 3,336.15	$ 3,311.49	$ 716.00	$ 278.49	$ 1,050.19	7.65% of payroll
FICA & MEDICARE	**$ 3,249.10**	**$ 3,336.15**	**$ 3,311.49**	**$ 716.00**	**$ 278.49**	**$ 1,050.19**	

Dept: 02 ASSESSING

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	Comments
PAYROLL							
90-54 ASSESSOR AGENTS' ASSISTANT	$ 42,894.00	$ 43,752.02	$ 43,752.02	$ 10,160.00	$ 5,280.00	$ 13,728.00	Previously increased in Sept '14. 12hrs avg week, positioin shared with Town Clerk. 30/70
PAYROLL	**$ 42,894.00**	**$ 43,752.02**	**$ 43,752.02**	**$ 10,160.00**	**$ 5,280.00**	**$ 13,728.00**	
CONTRACTED SERVICES							
91-31 AGENT TO THE ASSESSORS	$ -	$ -	$ -	$ 26,350.00	$ 13,787.09	$ 26,350.00	Continuance of current contract. (up to 62 days/yr for $425/day)
CONTRACTED SERV	**$ -**	**$ -**	**$ -**	**$ 26,350.00**	**$ 13,787.09**	**$ 26,350.00**	
ASSESSING	**$ 48,863.18**	**$ 52,065.54**	**$ 48,257.28**	**$ 44,797.00**	**$ 23,699.94**	**$ 49,466.05**	

Dept: 03 PLANNING & DEVELOPMENT

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 REQUEST	COMMENTS
MISC EXPENSE							
01-99 MISC EXPENSE	$ 113.50	$ -	$ -	$ -	$ -	$ -	
MISC EXPENSE	**$ 113.50**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
POSTAGE & MAIL SERVICES							
10-10 POSTAGE GENERAL	$ -	$ -	$ 4.77	$ 125.00	$ -	$ -	
POSTAGE & MAIL SERVICES	**$ -**	**$ -**	**$ 4.77**	**$ 125.00**	**$ -**	**$ -**	
PUBLIC ADVERTISING							
11-57 PUBLIC NOTICES	$ 343.20	$ 536.10	$ 915.70	$ 650.00	$ 516.44	$ 650.00	Public notices for P.Brd meetings, public hearings
PUBLIC ADVERTISING	**$ 343.20**	**$ 536.10**	**$ 915.70**	**$ 650.00**	**$ 516.44**	**$ 650.00**	
MAP REVISIONS							
15-15 DRAFTING EXPENSES	$ -	$ 1,000.00	$ -	$ 1,000.00	$ 128.00	$ 1,000.00	
MAP REVISIONS	**$ -**	**$ 1,000.00**	**$ -**	**$ 1,000.00**	**$ 128.00**	**$ 1,000.00**	
TELEPHONE							
16-11 CELL PHONE	$ 216.00	$ -	$ -	$ -	$ -	$ 100.00	Reimb usage of personal cell phone 16% of yearly cost $600.
TELEPHONE	**$ 216.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100.00**	
EQUIPMENT,TOOLS & SUPPLIES							
21-14 GENERAL EQUIPMENT	$ -	$ -	$ 130.48	$ -	$ -		
EQUIPMENT,TOOLS & SUPPLIES	**$ -**	**$ -**	**$ 130.48**	**$ -**	**$ -**	**$ -**	
VEHICLES INS. & MAINT							
30-11 MILEAGE EXPENSE	$ 1,212.77	$ -	$ 1,000.00	$ 1,040.00	$ -	$ 1,040.00	

Dept: 03 PLANNING & DEVELOPMENT

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 REQUEST	COMMENTS
VEHICLES INS. &	**$ 1,212.77**	**$ -**	**$ 1,000.00**	**$ 1,040.00**	**$ -**	**$ 1,040.00**	
TRAINING & EDUCATION							
62-70 CODE ENFORCEMENT OFFICER	$ -	$ 155.00	$ -	$ 200.00	$ -	$ 200.00	Allows for 2 classes
62-80 BOARD OF APPEALS TRAINING	$ 87.50	$ 120.00	$ 50.00	$ 120.00	$ -	$ 120.00	
62-94 PLANNING BOARD TRAINING	$ 87.50	$ 60.00	$ 25.00	$ 120.00	$ 75.00	$ 120.00	
62-95 COMP PLAN Support	$ -	$ 4,978.98	$ 10,942.76	$ -	$ -	$ -	
TRAINING & EDUC MATERIAL	**$ 175.00**	**$ 5,313.98**	**$ 11,017.76**	**$ 440.00**	**$ 75.00**	**$ 440.00**	
FICA & MEDICARE							
81-88 FICA	$ 921.25	$ 906.81	$ 876.39	$ 985.00	$ 570.65	$ 985.00	
FICA & MEDICARE	**$ 921.25**	**$ 906.81**	**$ 876.39**	**$ 985.00**	**$ 570.65**	**$ 985.00**	
PAYROLL							
90-59 PLANNER	$ 26,879.50	$ 26,863.25	$ 34,081.25	$ 29,000.00	$ 17,263.00	$ 31,071.57	Increase requested from $35 to $37.50/hr. No increase in hourly rate since 2007.
90-70 CODE ENFORCEMENT OFFICER	$ 9,280.00	$ 9,360.00	$ 9,100.00	$ 9,100.00	$ 5,950.00	$ 10,010.00	Increase requested at 1%.
90-71 DEPUTY CODE ENFORCEMENT OFFICR	$ -	$ -	$ -	$ 300.00	$ -	$ 200.00	Allows for fill in when CEO is unavail. 10 hour maximum
90-72 PLANNING BOARD SECRETARY	$ 827.77	$ 662.76	$ 615.86	$ 1,160.00	$ 554.20	$ 900.00	12 meetings per year. 3 hrs per month for taking & transcribing minutes (avg)
90-73 BOARD OF APPEALS SECRETARY	$ 128.00	$ -	$ -	$ 50.00	$ -	$ 50.00	
90-94 PLANNING BOARD	$ 2,000.00	$ 2,000.00	$ 1,933.32	$ 2,000.00	$ 1,000.00	$ 2,000.00	Stipend $400/member per year
PAYROLL	**$ 39,115.27**	**$ 38,886.01**	**$ 45,730.43**	**$ 41,610.00**	**$ 24,767.20**	**$ 44,231.57**	

Dept: 03 PLANNING & DEVELOPMENT

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 REQUEST	COMMENTS
CONTRACTED SERVICES							
91-29 TECHNICAL ASSISTANCE	$ -	$ 2,000.00	$ -	$ 1,000.00	$ -	$ -	
CONTRACTED SERVICES	**$ -**	**$ 2,000.00**	**$ -**	**$ 1,000.00**	**$ -**	**$ -**	
TOTAL PLANNING & DEVELOPMENT	**$ 42,096.99**	**$ 48,642.90**	**$ 59,675.53**	**$ 46,850.00**	**$ 26,057.29**	**$ 48,446.57**	

Dept: 04 SOLID WASTE MANAGEMENT

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 REQUEST	COMMENTS
TRANSFER STATION FEES							
37-37 TIPPING FEES/CAPITAL COSTS	$ 114,470.02	$ 112,000.00	$ 124,269.96	$ 126,000.00	$ 94,713.48	$ 132,215.00	Cost increase effective mid-way through FY15 along with 3% increase projected for 1/1/16
TRANSFER STATION FEES	$ 114,470.02	$ 112,000.00	$ 124,269.96	$ 126,000.00	$ 94,713.48	$ 132,215.00	
TOTAL SOLID WASTE MANAGEMENT	**$ 114,470.02**	**$ 112,000.00**	**$ 124,269.96**	**$ 126,000.00**	**$ 94,713.48**	**$ 132,215.00**	

Dept: 05 MUNICIPAL BUILDING

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 REQUEST	COMMENTS
MUNICIPAL BUILDING							
18-30 SUPPLIES & MAINTENANCE	3,394.99	3,271.25	4,283.25	4,500.00	4,628.65	4500.00	
18-31 ELECTRICITY	5,915.18	7,101.00	5,952.66	6,180.00	5,123.43	6180.00	
18-32 HEAT	14,707.20	11,534.04	13,796.81	12,875.00	6,678.97	12875.00	
18-33 SEWER & WATER	2,745.31	2,536.82	3,795.51	3,120.00	2,286.84	3120.00	
18-35 ADMIN BLDG DUMPSTER	598.00	1,006.00	1,134.00	1,000.00	762.00	1000.00	
18-36 BUILDING SHARED MAINT	6,964.08	5,716.05	7,427.90	6,304.00	3,457.41	6500.00	
18-37 ALARM MONITORING	288.00	895.25	288.00	420.00	288.00	576.00	
18-95 JANITORIAL SERVICES	2,823.27	4,048.00	3,868.04	5,000.00	2,134.00	5000.00	Janitorial services at $12/hr as well as yearly carpet & floor maintenance
MUNICIPAL BLDG	37,436.03	36,108.41	40,546.17	39,399.00	25,359.30	39,751.00	
FICA & MEDICARE							
81-88 FICA	174.83	309.64	277.27	383.00	163.20	383.00	
FICA & MEDICARE	174.83	309.64	277.27	383.00	163.20	383.00	
TOTAL MUNICIPAL BUILDING	**37,610.86**	**36,418.05**	**40,823.44**	**39,782.00**	**25,522.50**	**40,134.00**	

DEPT 7: LEGAL

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	Comments
LEGAL SERVICES							
20-18 LEGAL SERVICES	14,000.00	14,682.50	5,840.50	15,000.00	5,838.00	15000.00	
LEGAL SERVICES	14,000.00	14,682.50	5,840.50	15,000.00	5,838.00	15000.00	
TOTAL LEGAL SERVICES	**$ 14,000.00**	**$ 14,682.50**	**$ 5,840.50**	**$ 15,000.00**	**$ 5,838.00**	**$ 15,000.00**	

DEPT 08: INSURANCE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	Comments
VEHICLES INS. & MAINT							Preliminary projections increasing 5% (reimbursement of $4214 from Newc expected in March)
30-44 TOWN VEHICLE COVERAGE	$ 3,505.00	$ 3,156.00	$ 1,701.00	$ 4,214.00	$ 8,428.00	$ 4,500.00	
VEHICLES INS. & MAINT	$ 3,505.00	$ 3,156.00	$ 1,701.00	$ 4,214.00	$ 8,428.00	$ 4,500.00	
EMPLOYEES HEALTH INSURANCE							Moved within individual depts to show actual costs of each department
40-40 EMP'EE HEALTH INS TOWNS SHARE	$ 56,382.44	$ 72,624.30	$ 72,366.36	$ -	$ -	$ -	
EMPLOYEES HEALTH INS	$ 56,382.44	$ 72,624.30	$ 72,366.36	$ -	$ -	$ -	
WORKER'S COMPENSATION INSURANC							Moved within individual depts to show actual costs of each department
41-41 WORKERS COMPENSATION INSURANCE	$ 5,846.11	$ 3,828.75	$ 5,078.41	$ -	$ -	$ -	
WORKER'S COMPENSATION INSURANCE	$ 5,846.11	$ 3,828.75	$ 5,078.41	$ -	$ -	$ -	
UNEMPLOYMENT COMPENSATION							Moved within individual depts to show actual costs of each department
42-42 UNEMPLOYMENT COMPENSATION	$ 2,551.36	$ 1,156.90	$ 66.28	$ -	$ -	$ -	
UNEMPLOYMENT	$ 2,551.36	$ 1,156.90	$ 66.28	$ -	$ -	$ -	
INSURANCE FOR TOWN							Budget includes preliminary projections 5% incr
43-43 PROPERTY & CASUALTY INSURANCE	$ 4,601.00	$ 4,669.00	$ 6,001.50	$ 5,920.00	$ 2,895.00	$ 6,200.00	
INSURANCE FOR	$ 4,601.00	$ 4,669.00	$ 6,001.50	$ 5,920.00	$ 2,895.00	$ 6,200.00	
LIABILITY COVERAGE							
45-45 GENERAL LIABILITY	$ 3,191.00	$ 3,395.00	$ 1,814.50	$ 3,301.00	$ 5,549.00	$ 3,467.00	Includes 5% increase
45-46 FIREFIGHTER LIABILITY	$ 1,905.00	$ 2,142.00	$ 1,805.00	$ -	$ -	$ -	Moved w/in Fire Dept budget
45-48 SPECIAL ENDORSEMENT	$ -	$ -	$ -	$ 191.00	$ -	$ 200.00	Includes 5% increase

DEPT 08: INSURANCE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	Comments
(SEXUAL) LIABILITY	$ 5,096.00	$ 5,537.00	$ 3,619.50	$ 3,492.00	$ 5,549.00	$ 3,667.00	
CRIME COVERAGE INSURANCE							
46-46 DISHONESTY,THEFT, FORGERY	$ 1,302.00	$ 949.00	$ 474.50	$ 750.00	$ 642.00	$ 750.00	No increase
CRIME COVERAGE	$ 1,302.00	$ 949.00	$ 474.50	$ 750.00	$ 642.00	$ 750.00	
PUBLIC OFFICALS LIABILITY							
47-47 PUBLIC OFFICIALS LIABILITY	$ 4,382.00	$ 4,592.00	$ 2,364.50	$ 4,382.00	$ 4,741.00	$ 4,600.00	Includes preliminary projections of 5% increase
PUBLIC OFFICALS	$ 4,382.00	$ 4,592.00	$ 2,364.50	$ 4,382.00	$ 4,741.00	$ 4,600.00	
ALLOWANCE FOR RATE INCREASE							
48-36 ALLOWANCE FOR RATE INCREASE	$ (176.00)	$ -	$ -	$ 2,200.00	$ 960.00	$ -	Budget w/in indiv ins lines
ALLOWANCE FOR RATE INCREASE	$ (176.00)	$ -	$ -	$ 2,200.00	$ 960.00	$ -	
ALLOWANCE FOR DEDUCTIBLES							
49-49 ALLOWANCE FOR DEDUCTIBLES	$ -	$ -	$ -	$ 500.00	$ -	$ -	Use contingency if needed
DEDUCTIBLE	$ -	$ -	$ -	$ 500.00	$ -	$ -	
TOTAL INSURANCE	**$ 83,489.91**	**$ 96,512.95**	**$ 91,672.05**	**$ 21,458.00**	**$ 23,215.00**	**$ 19,717.00**	

Dept: 09 ANIMAL CONTROL

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	Comments
PUBLIC ADVERTISING							
11-57 PUBLIC NOTICES	$ 70.00	$ -	$ -	$ -	$ -	$ -	
PUBLIC ADVERTISING	$ 70.00	$ -	$ -	$ -	$ -	$ -	
MISCELLANEOUS							
22-31 ACO - VET & STATE LAB SERV	$ 100.00	$ 100.00	$ 86.27	$ -	$ -	$ -	
MISCELLANEOUS	$ 100.00	$ 100.00	$ 86.27	$ -	$ -	$ -	
LINCOLN CNTY ANIMAL CONTRACTS							
36-29 SHELTER CONTRACT	$ 1,250.00	$ 1,470.00	$ 1,470.00	$ 2,218.00	$ -	$ 2,218.00	LC Animal Shelter & County
36-36 ACO CONTRACT	$ 3,842.88	$ 4,173.46	$ 4,251.00	$ 4,300.00	$ 1,632.78	$ 4,300.00	contract for ACO No increases expected per Sheriff Brackett
LC ANIMAL CONTRACTS	$ 5,092.88	$ 5,643.46	$ 5,721.00	$ 6,518.00	$ 1,632.78	$ 6,518.00	
TRAVEL & MEETING EXPENSES							
60-62 MILEAGE	$ 75.25	$ 64.82	$ 50.00	$ -	$ -	$ -	
TRAVEL & MEETING EXPENSES	$ 75.25	$ 64.82	$ 50.00	$ -	$ -	$ -	
TRAINING & EDUCATION MATERIAL							
62-62 MEETING	$ -	$ -	$ 35.02	$ -	$ -	$ -	
TRAINING &	$ -	$ -	$ 35.02	$ -	$ -	$ -	
FICA & MEDICARE							
81-88 FICA	$ 280.56	$ 305.98	$ 25.50	$ -	$ -	$ -	
FICA & MEDICARE	$ 280.56	$ 305.98	$ 25.50	$ -	$ -	$ -	
TOTAL ANIMAL CONTROL	**$ 5,618.69**	**$ 6,114.26**	**$ 5,917.79**	**$ 6,518.00**	**$ 1,632.78**	**$ 6,518.00**	

HIGHWAY DEPT

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 REQUEST	COMMENTS
Dept: 10 HIGHWAY DEPT							
MISC EXPENSE							
01-10 FINANCE CHARGE	$ -	$ -	$ 2.02	$ -	$ -		
MISC EXPENSE	**$ -**	**$ -**	**$ 2.02**	**$ -**	**$ -**	**$ -**	
TELEPHONE							
16-11 CELL PHONE	$ 330.98	$ (24.85)	$ -	$ -	$ -		
TELEPHONE	**$ 330.98**	**$ (24.85)**	**$ -**	**$ -**	**$ -**	**$ -**	
EQUIPMENT,TOOLS & SUPPLIES							
21-15 HIGHWAY EQUIPMENT GENERAL	$ 3,477.87	$ 1,070.42	$ -	$ -			
21-17 LEASED EQUIPMENT	$ 11,112.10	$ -	$ 7,823.70	$ 5,000.00		$ 5,000.00	Street Sweeper
EQUIPMENT,TOOLS & SUPPLIES	**$ 14,589.97**	**$ 1,070.42**	**$ 7,823.70**	**$ 5,000.00**	**$ -**	**$ 5,000.00**	
BOOKS & PUBLICATIONS							
23-17 GENERAL BOOKS	$ 17.90	$ -	$ -	$ -	$ -		
BOOKS & PUBLICATIONS	**$ 17.90**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
VEHICLE FUEL COSTS - GAS & DIE							
25-25 POLICE DEPT GASOLINE	$ 1,942.20	$ -	$ -	$ -	$ -		
25-33 HIGHWAY DEPT VEHICLE FUEL	$ 6,650.47	$ 988.47	$ -	$ -	$ -		
VEHICLE FUEL COSTS	**$ 8,592.67**	**$ 988.47**	**$ -**	**$ -**	**$ -**	**$ -**	

HIGHWAY DEPT

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 REQUEST	COMMENTS
SUPPLIES							
29-14 HIGHWAY GENERAL SUPPLIES	$ 2,327.75	$ 786.04	$ 93.72	$ -	$ -		
29-48 HIGHWAY TRAFFIC SIGNS	$ 703.91	$ -	$ 803.11	$ 1,000.00	$ 1,106.84	$ 1,500.00	Retroreflectivity compliance
29-49 E911 STREET SIGNS	$ 483.43	$ 292.75	$ 157.00	$ 500.00	$ 40.49	$ 250.00	Replacements
SUPPLIES	**$ 3,515.09**	**$ 1,078.79**	**$ 1,053.83**	**$ 1,500.00**	**$ 1,147.33**	**$ 1,750.00**	
VEHICLES INS. & MAINT							
30-24 VEHICLE REPAIRS (LABOR & PARTS)	$ 2,655.80	$ -	$ -	$ -	$ -		
VEHICLES INS. & MAINT	**$ 2,655.80**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
WORKER'S COMPENSATION INSURANC							
41-41 WORKERS COMPENSATION INS	$ 1,371.85	$ 321.48	$ -	$ -	$ -		
WORKER'S COMP INS	**$ 1,371.85**	**$ 321.48**	**$ -**	**$ -**	**$ -**	**$ -**	
UNEMPLOYMENT COMPENSATION							
42-42 UNEMPLOYMENT COMPENSATION	$ 116.86	$ 17.03	$ -	$ -	$ -		
UNEMPLOYMENT COMP	**$ 116.86**	**$ 17.03**	**$ -**	**$ -**	**$ -**	**$ -**	
HIGHWAY MAINTENANCE							
52-12 CULVERTS	$ 1,556.84	$ 3,380.32	$ 2,108.73	$ 2,500.00	$ 409.64	$ 2,000.00	10 culverts @ 200/ea
52-13 CATCH BASINS	$ 312.50	$ -	$ -	$ 500.00	$ -	$ 500.00	Frames & grates

HIGHWAY DEPT

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 REQUEST	COMMENTS
52-52 WINTER SAND & SALT	$ -	$ -	$ -	$ 1,750.00	$ 936.88	$ 1,750.00	Salt for JD spreader
52-53 General Maintenance	$ 20,567.42	$ 2,533.40	$ 7,397.27	$ 15,000.00	$ 4,443.17	$ 15,000.00	Culvert patches, ditch stabilization
52-96 Line Striping	$ 1,689.40	$ 1,822.11	$ 820.00	$ 1,000.00	$ -	$ 1,000.00	Paint and reflective beads
52-97 MAIN STREET PAINTING & SWEEP	$ 78.07	$ -	$ -	$ 1,450.00	$ -	$ 1,000.00	Mechanical brooms
52-98 COLD PATCH	$ 394.74	$ 1,360.00	$ 1,677.39	$ 2,000.00	$ 541.70	$ 2,000.00	Pot hole repairs
HIGHWAY MAINTENANCE	**$ 24,598.97**	**$ 9,095.83**	**$ 12,003.39**	**$ 24,200.00**	**$ 6,331.39**	**$ 23,250.00**	
TRAINING & EDUCATION MATERIAL							
62-53 TRAINING & EDUCATIONAL MAT	$ -	$ 92.92	$ -	$ -	$ -		
TRAINING & EDUC MATERIAL	**$ -**	**$ 92.92**	**$ -**	**$ -**	**$ -**	**$ -**	
FICA & MEDICARE							
81-88 FICA	$ 3,378.55	$ 553.78	$ -	$ -	$ -		
FICA & MEDICARE	**$ 3,378.55**	**$ 553.78**	**$ -**	**$ -**	**$ -**	**$ -**	
HEATHER RD FACILITY ELECTRIC							
86-31 HEATER RD FACILITY S&S SHED	$ 684.04	$ 42.44	$ -	$ -	$ -		
HEATHER RD FACILITY	**$ 684.04**	**$ 42.44**	**$ -**	**$ -**	**$ -**	**$ -**	
PUBLIC LANDING							
89-30 PUBLIC LANDING MAINTENANCE	$ 3,309.08	$ 693.19	$ -	$ -	$ -		
PUBLIC LANDING	**$ 3,309.08**	**$ 693.19**	**$ -**	**$ -**	**$ -**	**$ -**	

HIGHWAY DEPT

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 REQUEST	COMMENTS
PAYROLL							
90-56 SEASONAL HWY ASSISTANT	$ 10,524.00	$ 3,035.50	$ -	$ -	$ -		
90-57 DPW FOREMAN	$ 33,639.63	$ 4,282.98	$ 2,869.87	$ -	$ -		
PAYROLL	**$ 44,163.63**	**$ 7,318.48**	**$ 2,869.87**	**$ -**	**$ -**	**$ -**	
CONTRACTED SERVICES							
91-23 GENERAL CONTRACTOR	$ 2,239.25	$ 4,125.00	$ 3,475.00	$ 2,000.00	$ 2,500.00	$ 2,500.00	Outside assistance
91-24 DOWNTOWN PLOWING	$ 68,252.56	$ 76,240.78	$ 75,592.99	$ 77,800.00	$ 73,693.57	$ 77,800.00	contract
91-25 HIGHWAYS	$ 110,788.30	$ 113,370.00	$ 118,994.67	$ 118,995.00	$ 79,329.72	$ 118,995.00	contract
91-26 ROADSIDE MOWING	$ 1,075.00	$ 1,025.00	$ 1,125.00	$ 1,250.00	$ 1,150.00	$ 1,250.00	Roadside mowing
91-27 CATCH BASIN CLEANING	$ 2,175.00	$ 700.00	$ 1,500.00	$ 1,500.00	$ -	$ 1,500.00	Clean downtown catch basins
91-28 CATCH BASIN REPAIR	$ -	$ 650.00	$ 200.00	$ 500.00	$ -	$ 500.00	Upkeep and repair of catch basins
91-29 TECHNICAL ASSISTANCE	$ 201.32	$ 99.00	$ 28.00	$ 1,000.00	$ -	$ 1,000.00	engineering fees
91-30 TREE WORK	$ 1,912.50	$ -	$ 6,800.00	$ 4,000.00	$ 3,060.00	$ 4,000.00	Tree trimming
CONTRACTED SERVICES	**$ 186,643.93**	**$ 196,209.78**	**$ 207,715.66**	**$ 207,045.00**	**$ 159,733.29**	**$ 207,545.00**	
HIGHWAY DEPARTMENT TOTAL	**$ 293,969.32**	**$ 217,457.76**	**$ 231,468.47**	**$ 237,745.00**	**$ 167,212.01**	**$ 237,545.00**	

PROPOSED POLICE DEPARMENT

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	COMMENTS
POSTAGE & MAIL SERVICES							Reduced 100.00 using email and other digital means.
10-10 POSTAGE GENERAL	$ 309.29	$ 430.96	$ 335.19	$ 450.00	$ 193.85	$ 350.00	
POSTAGE & MAIL SERVICES	**$ 309.29**	**$ 430.96**	**$ 335.19**	**$ 450.00**	**$ 193.85**	**$ 350.00**	
PUBLIC ADVERTISING							Reduction of 500.00 Fully staffed now.
11-57 PUBLIC NOTICES	$ -	$ 1,458.40	$ 875.50	$ 1,000.00	$ 232.00	$ 500.00	
PUBLIC ADV	**$ -**	**$ 1,458.40**	**$ 875.50**	**$ 1,000.00**	**$ 232.00**	**$ 500.00**	
EQUIPMENT MAINTENANCE							
12-10 OFFICE PHOTOCOPIER	$ 3,404.24	$ 3,395.14	$ 3,328.02	$ 3,120.00	$ 417.66	$ 2,304.00	New copier lease $192/mo
12-15 COMPUTER MAINTENANCE	$ -	$ -	$ -	$ 2,950.00	$ 1,225.00	$ 2,950.00	Budget 50% ($2100)of annual cost shared with Admin dept., including additional 10 hrs. at $85/hr.
12-38 POLICE DEPT EQUIPMENT MAINT.	$ 578.31	$ 2,231.30	$ 1,529.73	$ 2,400.00	$ 255.17	$ 2,400.00	Maintenance of firearms, Tasers, vehicle and handheld radars, etc.
EQUIP. MAINT	**$ 3,982.55**	**$ 5,626.44**	**$ 4,857.75**	**$ 8,470.00**	**$ 1,897.83**	**$ 7,654.00**	
COMPUTER SOFTWARE							The PD's percentage of software with the county to maintain our Information Management Corporation reporting and documenting program.
13-38 SOFTWARE LICENSES	$ 6,250.00	$ 6,726.73	$ 8,811.68	$ 6,000.00	$ 5,806.24	$ 6,000.00	
COMPUTER SOFTWARE	**$ 6,250.00**	**$ 6,726.73**	**$ 8,811.68**	**$ 6,000.00**	**$ 5,806.24**	**$ 6,000.00**	
TELEPHONE							Negotiated new contract w/Verizon avg $125/mo. with $75 mo. Savings, 1000.00 estimate for the wirelss cards for the mobile
16-11 CELL PHONE	$ 1,197.60	$ 1,087.21	$ 1,746.05	$ 2,440.00	$ 915.96	$ 1,500.00	
16-12 LAND LINES	$ 2,318.16	$ 2,692.79	$ 2,498.61	$ 2,340.00	$ 1,530.19	$ 2,340.00	
TELEPHONE	**$ 3,515.76**	**$ 3,780.00**	**$ 4,244.66**	**$ 4,780.00**	**$ 2,446.15**	**$ 3,840.00**	
MISCELLANEOUS DARE ACCT							
22-10 DARE ACCT	$ -	$ -	$ -	$ 1,000.00	$ 303.66	$ 1,000.00	
DARE ACCT	**$ -**	**$ -**	**$ -**	**$ 1,000.00**	**$ 303.66**	**$ 1,000.00**	
BOOKS & PUBLICATIONS							
23-17 GENERAL BOOKS	$ 420.00	$ 434.80	$ 462.85	$ 450.00	$ 434.80	$ 450.00	Statutes, law books etc.
BOOKS & PUBLICATIONS	**$ 420.00**	**$ 434.80**	**$ 462.85**	**$ 450.00**	**$ 434.80**	**$ 450.00**	

PROPOSED POLICE DEPARMENT

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	COMMENTS
VEHICLE FUEL COSTS - GAS & DIE							
25-25 POLICE DEPT GASOLINE	$ 11,243.11	$ 14,721.20	$ 14,706.62	$ 19,700.00	$ 6,747.67	$ 19,700.00	
VEHICLE FUEL COSTS	**$ 11,243.11**	**$ 14,721.20**	**$ 14,706.62**	**$ 19,700.00**	**$ 6,747.67**	**$ 19,700.00**	
RADIO PURCHASE & MAINT							Updating two or more handheld radios each year and phasing out older failing handheld
28-28 RADIO REPAIRS	$ 237.00	$ 302.29	$ 119.99	$ 500.00	$ 790.36	$ 1,000.00	
RADIO PURCHASE/MAINT	**$ 237.00**	**$ 302.29**	**$ 119.99**	**$ 500.00**	**$ 790.36**	**$ 1,000.00**	
SUPPLIES							
29-10 POLICE DEPT OFFICER SUPPLIES	$ 2,914.34	$ 2,751.18	$ 1,615.64	$ 6,652.95	$ 8,072.16	$ 6,652.95	General replacement of duty belts, unserviceable duty equipment used on a daily bases. Practice ammunition and duty ammunition for handguns and patrol rifles.
SUPPLIES	**$ 2,914.34**	**$ 2,751.18**	**$ 1,615.64**	**$ 6,652.95**	**$ 8,072.16**	**$ 6,652.95**	
VEHICLES INS. & MAINT							
30-24 VEHICLE REPAIRS (LABOR & PARTS)	$ 6,026.00	$ 3,718.42	$ 3,441.83	$ 4,000.00	$ 1,077.69	$ 4,000.00	Unforeseen repairs, tires, general cruiser maintained and services and cleaning. As well as vehicle patrol equipment.
VEHICLES INS. & MAINTENANCE	**$ 6,026.00**	**$ 3,718.42**	**$ 3,441.83**	**$ 4,000.00**	**$ 1,077.69**	**$ 4,000.00**	
OFFICE SUPPLIES							
32-16 OFFICE SUPPLIES GENERAL	$ 4,389.26	$ 2,801.60	$ 2,886.94	$ 2,950.00	$ 2,169.74	$ 2,850.00	Reduced at 100.00 re: previous years.
OFFICE SUPPLIES	**$ 4,389.26**	**$ 2,801.60**	**$ 2,886.94**	**$ 2,950.00**	**$ 2,169.74**	**$ 2,850.00**	
RETIREMENT PLAN							
38-23 TOWN MATCH RETIREMENT	$ -	$ 422.18	$ 7,424.39	$ 16,136.00	$ 4,771.19	$ 19,435.10	Contribution rates set by ME State Retirement. Currently at 7.8%
RETIREMENT PLAN	**$ 12,290.14**	**$ 422.18**	**$ 7,424.39**	**$ 16,136.00**	**$ 4,771.19**	**$ 19,435.10**	
EMPLOYEES HEALTH							Health Trust projecting 12% increase. July-

PROPOSED POLICE DEPARMENT

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	COMMENTS
40-40 HEALTH INS TOWNS SHARE	$ 92,500.43	$ 69,888.15	$ 62,320.74	$ 78,663.00	$ 22,870.98	$ 85,047.79	Dec=$30,734.70 ($26,043.54 PD Staff participating in ins/$4,691.16 pmt in lieu of ins.) Jan-Jun '16=$34422.85 ($29,168.76 PD Staff participating in ins/$5254.09 pmt in lieu of ins.)
HEALTH INS	**$ 92,500.43**	**$ 69,888.15**	**$ 62,320.74**	**$ 78,663.00**	**$ 22,870.98**	**$ 85,047.79**	
WORKER'S COMPENSATION INSURANC							
41-41 WORKER COMP INS	$ 7,697.54	$ 7,308.07	$ 6,955.11	$ 8,570.00	$ 851.00	$ 8,570.00	
WORKER'S COMP INS	**$ 7,697.54**	**$ 7,308.07**	**$ 6,955.11**	**$ 8,570.00**	**$ 851.00**	**$ 8,570.00**	
UNEMPLOYMENT COMPENSATION							
42-42 UNEMPLOYMENT COMPENSATION	$ 545.28	$ 704.18	$ 123.03	$ 1,285.00	$ -	$ 1,285.00	
UNEMPLOYMENT COMP	**$ 545.28**	**$ 704.18**	**$ 123.03**	**$ 1,285.00**	**$ -**	**$ 1,285.00**	
INSURANCE FOR TOWN							
43-43 PROPERTY & CASUALTY INS	$ 9,300.00	$ 9,778.00	$ 4,949.00	$ 9,700.00	$ 5,182.00	$ 10,185.00	projecting 5% incr
INSURANCE FOR TOWN	**$ 9,300.00**	**$ 9,778.00**	**$ 4,949.00**	**$ 9,700.00**	**$ 5,182.00**	**$ 10,185.00**	
ALLOWANCE FOR RATE INCREASE							
48-36 ALLOWANCE FOR RATE INCREASE	$ 1,308.00	$ -	$ -	$ -	$ -		
ALLOWANCE FOR RATE INCREASE	**$ 1,308.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
ALLOWANCE FOR DEDUCTIBLES							
	$ -	$ -	$ -	$ -	$ -		
DEDUCTIBLES							
CLOTHING & UNIFORMS							

PROPOSED POLICE DEPARMENT

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	COMMENTS
56-56 CLOTHING & UNIFORMS PD	$ 2,350.00	$ 2,168.82	$ 2,675.37	$ 2,250.00	$ 2,334.45	$ 3,000.00	Updating to new uniforms and maintaining existing uniforms. All officers are in need of updated new body armor. New head wear, updated boots, and still in the process of having reserve officers and full time wearing the same 5.11 brand items. New jackets for duty wear.
CLOTHING & UNIFORMS	**$ 2,350.00**	**$ 2,168.82**	**$ 2,675.37**	**$ 2,250.00**	**$ 2,334.45**	**$ 3,000.00**	
TRAVEL & MEETING EXPENSES							
60-62 MILEAGE	$ 596.01	$ 1,780.27	$ 290.26	$ 1,700.00	$ 1,427.19	$ 1,700.00	Mileage reimb for trainings, classes and still have another officer in academy. Should see significant decrease FY17
TRAVEL & MTG EXPENSES	**$ 596.01**	**$ 1,780.27**	**$ 290.26**	**$ 1,700.00**	**$ 1,427.19**	**$ 1,700.00**	
MEMBERSHIP FEES OR DUES							
61-61 MEMBERSHIP FEES &/OR DUES	$ -	$ 200.00	$ 200.00	$ 500.00	$ 200.00	$ 500.00	IACP, Maine Chiefs etc.
MEMBERSHIP FEES/DUES	**$ -**	**$ 200.00**	**$ 200.00**	**$ 500.00**	**$ 200.00**	**$ 500.00**	
TRAINING & EDUCATION MATERIAL							Updated training for Chief and officers. Looking to have each officer become a specialist in a certain field of their choosing. We are dependent on other agencies to train our officers. Firearms, OUI's, Drug recognition, accident reconstructing etc. Certain training is required yearly, and we are dependent on agencies at their will to train us.
62-53 TRAINING & EDUC MAT	$ 2,589.68	$ 5,072.50	$ 2,777.25	$ 6,000.00	$ 3,799.00	$ 6,000.00	
TRAINING & EDUC MAT	**$ 2,589.68**	**$ 5,072.50**	**$ 2,777.25**	**$ 6,000.00**	**$ 3,799.00**	**$ 6,000.00**	
OVERTIME PAY ALL DEPTS							
80-50 PD OVERTIME & HOLIDAY PAY	$ 22,427.06	$ 13,832.81	$ 14,889.48	$ 22,000.00	$ 11,594.59	$ 22,000.00	This expense line includes court time, call back, holidays worked, Y dance & hospital details, along with regular overtime and coverage while one officer in academy.
OVERTIME PAY	**$ 22,427.06**	**$ 13,832.81**	**$ 14,889.48**	**$ 22,000.00**	**$ 11,594.59**	**$ 22,000.00**	

PROPOSED POLICE DEPARMENT

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	COMMENTS
FICA & MEDICARE							FICA/Med Cost at full 7.65% (1.45%-Med & 6.2%-FICA)
81-88 FICA	$ 19,771.71	$ 18,727.20	$ 17,337.18	$ 21,857.00	$ 10,320.12	$ 23,027.00	
FICA & MEDICARE	**$ 19,771.71**	**$ 18,727.20**	**$ 17,337.18**	**$ 21,857.00**	**$ 10,320.12**	**$ 23,027.00**	
ANNUAL STIPEND PD							Per active police union contract with town.
84-63 POLICE DEPT.STIPEND	$ 3,482.75	$ 2,550.00	$ 2,125.00	$ 2,250.00	$ 850.00	$ 2,250.00	
ANNUAL STIPEND	**$ 3,482.75**	**$ 2,550.00**	**$ 2,125.00**	**$ 2,250.00**	**$ 850.00**	**$ 2,250.00**	
PAYROLL							
90-60 POLICE CHIEF	$ 42,391.78	$ 52,408.65	$ 57,250.66	$ 58,500.00	$ 30,690.00	$ 62,665.20	Negotiate w/in Contract requesting (4%)
90-61 PATROL SGT.	$ 21,569.48	$ 21,830.00	$ 42,462.26	$ 46,000.00	$ 21,474.53	$ 46,000.00	Collective Bargaining Agreement sets rate
90-62 PATROLMAN DOTSON	$ 35,063.50	$ 20,964.56	$ 14,359.04	$ 31,176.05	$ 14,880.00	$ 36,587.20	Collective Bargaining Agreement sets rate at 17.59
90-63 PATROLMAN DPD	$ 43,116.72	$ 38,760.20	$ -	$ -	$ -		Open & unbudgeted position
90-64 PATROLMAN DPD SYLVESTER	$ 39,583.00	$ 32,618.54	$ 34,493.40	$ 34,010.00	$ 16,954.40	$ 36,587.20	Collective Bargaining Agreement sets rate at 17.59
90-65 PATROLMAN DPD HALPIN	$ 35,855.21	$ 35,040.00	$ 36,234.93	$ 38,563.00	$ 18,993.49	$ 34,043.20	Collective Bargaining Agreement sets rate at 17.59 after December currently at 16.00
90-66 PD RESERVE OFFICERS	$ 6,896.47	$ 10,640.50	$ 22,223.00	$ 20,000.00	$ 17,652.75	$ 20,000.00	One officer going to academy and coverage for special details.
90-67 SEASONAL PARKING ENFORC	$ 5,401.00	$ 5,479.00	$ 5,566.50	$ 7,550.00	$ 4,432.50	$ 7,550.00	
90-68 PUBLIC SAFETY SECRETARY	$ 30,608.14	$ 31,273.56	$ 24,337.30	$ 24,100.00	$ 11,846.38	$ 31,636.00	Requesting full time with pay increase after year review.
90-96 Payroll Liabilities	$ -	$ -	$ -	$ 1,650.00	$ -	$ 1,650.00	
PAYROLL	**$ 260,485.30**	**$ 249,015.01**	**$ 236,927.09**	**$ 261,549.05**	**$ 136,924.05**	**$ 276,718.80**	
POLICE DEPARTMENT TOTAL	**$ 474,631.21**	**$ 424,199.21**	**$ 401,352.55**	**$ 488,413.00**	**$ 231,296.72**	**$ 513,715.64**	

DEPT 13: FIRE DEPARTMENT BUDGET & BLDG REQUEST

	2012 Actual	Expense 2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	COMMENTS
Dept: 13 FIRE							
POSTAGE & MAIL SERVICES							
10-10 POSTAGE GENERAL	$ 83.50	$ 87.78	$ 165.24	$ 150.00	$ 80.00	$ 150.00	
POSTAGE & MAIL SERV	**$ 83.50**	**$ 87.78**	**$ 165.24**	**$ 150.00**	**$ 80.00**	**$ 150.00**	
EQUIPMENT MAINTENANCE							
12-39 FIRE DEPT EQUIPMENT MAINT	$ 680.00	$ 1,036.49	$ 2,183.97	$ 1,185.00	$ 78.40	$ 1,185.00	Covers SCBA flow testing (yearly requirement), and battery replacement for AED and thermal imaging camera
EQUIPMENT MAINT	**$ 680.00**	**$ 1,036.49**	**$ 2,183.97**	**$ 1,185.00**	**$ 78.40**	**$ 1,185.00**	
TELEPHONE							
16-11 CELL PHONE	$ 321.35	$ 188.58	$ 120.00	$ 120.00	$ -	$ 120.00	Reimburse Chief at $10 a month towards cell phone
16-12 LAND LINES	$ 1,243.90	$ 1,145.03	$ 660.61	$ 720.00	$ 330.64	$ 720.00	
TELEPHONE	**$ 1,565.25**	**$ 1,333.61**	**$ 780.61**	**$ 840.00**	**$ 330.64**	**$ 840.00**	
EQUIPMENT,TOOLS & SUPPLIES							
21-14 GENERAL EQUIPMENT	$ 2,973.41	$ 3,741.74	$ 12,829.12	$ 4,000.00	$ 2,744.20	$ 4,000.00	Covers routine equipment purchases and replacement materials, such as nozzles, hose, fire extinguishers, hand tools, chain saws, foam, etc.
EQUIPMENT, TOOLS & SUPPLIES	**$ 2,973.41**	**$ 3,741.74**	**$ 12,829.12**	**$ 4,000.00**	**$ 2,744.20**	**$ 4,000.00**	
MISCELLANEOUS							Covers pump testing, aerial ladder certification,

DEPT 13: FIRE DEPARTMENT BUDGET & BLDG REQUEST

	2012 Actual	Expense 2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	COMMENTS
22-86 FIRE DEPT PROFESSIONAL TESTING	$ 3,225.00	$ 1,868.65	$ 4,012.38	$ 3,700.00	$ 1,876.82	$ 4,250.00	ground ladder testing. Addition of maintenance on the ladder truck of $700, will be scheduled every other year and reduction in cost of ground ladder testing based on recent costs
MISC	**$ 3,201.76**	**$ 1,868.65**	**$ 4,012.38**	**$ 3,700.00**	**$ 1,876.82**	**$ 4,250.00**	
VEHICLE FUEL COSTS - GAS & DIE							
25-32 FIRE DEPT VEHICLE FUEL	$ 3,201.76	$ 2,041.17	$ 1,912.46	$ 3,500.00	$ 862.63	$ 3,500.00	
VEHICLE FUEL COSTS	**$ 3,201.76**	**$ 2,041.17**	**$ 1,912.46**	**$ 3,500.00**	**$ 862.63**	**$ 3,500.00**	
RADIO PURCHASE & MAINTENANCE							
28-13 FIRE DEPT PAGERS	$ 437.00	$ 1,064.50	$ 2,890.85	$ 1,800.00	$ -	$ 1,800.00	
28-28 RADIO REPAIRS	$ 879.00	$ -	$ 373.56	$ 200.00	$ 12.80	$ 200.00	
RADIO PURCH. & MAINT	**$ 1,316.00**	**$ 1,064.50**	**$ 3,264.41**	**$ 2,000.00**	**$ 12.80**	**$ 2,000.00**	
VEHICLES INS. & MAINT							
30-23 VEHICLE INSPECTIONS	$ 1,084.68	$ 1,265.00	$ 1,200.00	$ 1,200.00	$ -	$ 1,200.00	

	DEPT 13: FIRE DEPARTMENT BUDGET & BLDG REQUEST						
		Expense					
	2012 Actual	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2015 YTD**	**2016 Request**	**COMMENTS**
30-24 VEHICLE REPAIRS (LABOR & PARTS)	$ 8,900.69	$ 6,265.35	$ 8,784.40	$ 9,000.00	$ 3,339.79	$ 9,000.00	Maintained at the same level as previous years. The retirement of two trucks improves the maintenance exposure, but the Department will still be maintaining two vehicles that are approx 30 years old. By reducing the fleet by one vehicle, additional hours and miles will be placed on the remaining apparatus. If any major failure were to occur, this line item would not cover the full costs.
VEHICLES INS. & MAINT	**$ 9,985.37**	**$ 7,530.35**	**$ 9,984.40**	**$ 10,200.00**	**$ 3,339.79**	**$ 10,200.00**	
OFFICE SUPPLIES							
32-16 OFFICE SUPPLIES GENERAL	$ 102.95	$ 325.48	$ 191.18	$ 650.00	$ 292.95	$ 650.00	
OFFICE SUPPLIES	**$ 102.95**	**$ 325.48**	**$ 191.18**	**$ 650.00**	**$ 292.95**	**$ 650.00**	
LIABILITY COVERAGE							Now that this is covered under the FD budget, there is room to cover additional costs.
45-46 FIREFIGHTER LIABILITY	$ -	$ 2,142.00	$ 1,882.00	$ 2,945.00	$ -	$ 2,200.00	This is more inline with FY13 and 14 expenses Part of my attempt to keep the overall budget
LIABILITY COVG	**$ -**	**$ 2,142.00**	**$ 1,882.00**	**$ 2,945.00**	**$ -**	**$ 2,200.00**	
CLOTHING & UNIFORMS							
56-57 FIRE DEPT CLOTHING/UNIFORM	$ 999.00	$ 640.28	$ 23,966.53	$ 7,000.00	$ 21.75	$ 6,700.00	Reduced based on recent costs of gear being slightly lower than previous budgets
CLOTHING & UNIFORMS	**$ 999.00**	**$ 640.28**	**$ 23,966.53**	**$ 7,000.00**	**$ 21.75**	**$ 6,700.00**	
MEMBERSHIP FEES OR DUES							

DEPT 13: FIRE DEPARTMENT BUDGET & BLDG REQUEST

	2012 Actual	Expense 2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	COMMENTS
61-61 MEMBERSHIP FEES &/OR DUES	$ 490.00	$ 485.00	$ 541.00	$ 565.00	$ 89.00	$ 565.00	
MEMBERSHIP FEES/DUES	**$ 490.00**	**$ 485.00**	**$ 541.00**	**$ 565.00**	**$ 89.00**	**$ 565.00**	
TRAINING & EDUCATION MATERIAL							
62-53 TRAIN & EDUC MATERIALS	$ 921.33	$ 1,771.17	$ 548.06	$ 1,500.00	$ 147.48	$ 1,500.00	
TRAINING & EDUC MATERIAL	**$ 921.33**	**$ 1,771.17**	**$ 548.06**	**$ 1,500.00**	**$ 147.48**	**$ 1,500.00**	
FICA & MEDICARE							
81-88 FICA	$ 2,294.65	$ 2,783.95	$ 3,048.60	$ 3,202.00	$ 2,413.78	$ 3,280.00	
FICA & MEDICARE	**$ 2,294.65**	**$ 2,783.95**	**$ 3,048.60**	**$ 3,202.00**	**$ 2,413.78**	**$ 3,280.00**	
HEALTH SERVICES							
82-38 FIRE DEPT HEALTH SEVICES	$ 1,578.00	$ 1,485.00	$ 299.00	$ 1,255.00	$ -	$ 1,120.00	Covers Hep B shots (mandatory to be offered to all employees), materials for FIT testing (yearly requirement fo SCBA members), and medical evaluations (required based on age for SCBA members)
HEALTH SERVICES	**$ 1,578.00**	**$ 1,485.00**	**$ 299.00**	**$ 1,255.00**	**$ -**	**$ 1,120.00**	
PAYROLL							
90-85 Chief	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	
90-85 Deputy Chief	$ -	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	
90-85 1st Assistant Chief	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ 3,500.00	
90-85 2nd Assistant Chief	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	
90-85 Foreman of Pumpers	$ 2,300.00	$ 2,300.00	$ 2,300.00	$ 2,300.00	$ 2,300.00	$ 2,300.00	

DEPT 13: FIRE DEPARTMENT BUDGET & BLDG REQUEST

	2012 Actual	Expense 2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	COMMENTS
90-85 SCBA Officer / Equipment Officer	$ 500.00	$ 500.00	$ 1,000.00	$ 500.00	$ 500.00	$ 1,000.00	During shape award renewal, a safety and health officer was required. Addition of one officer position to the ranks
90-85 Training Officer	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	
90-85 Treasurer	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00	
90-85 Administrative Assistant (new item)	$ 150.00	$ 600.00	$ 146.00				
90-85 Clerk	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00	
90-85 Fire Fighter On-Call Pay	$ 5,025.00	$ 6,820.00	$ 7,785.00	$ 9,500.00	$ 3,642.35	$ 9,500.00	See next tab for historic numbers
90-85 Fire Fighter Training Pay	$ 5,705.00	$ 5,978.00	$ 7,824.10	$ 9,000.00	$ 4,827.50	$ 9,500.00	Recommended increase based on trend line of hours expended. See next tab for historic numbers
90-85 Pay per Meeting	$ 40.50	$ 42.25	$ 41.00	$ 50.00	$ 33.00	$ 40.00	By-Laws of the Massasoit Engine Company state members will be given 25 cents per monthly meeting for their time
90-85 Fire Suppression: SCBA	$ 1,500.00	$ 1,450.00	$ 1,400.00	$ 1,500.00	$ 1,600.00	$ 1,600.00	Stipend for interior qualified members
Fire Suppression: Haz- Mat Operations	$ 424.00	$ 350.00	$ 350.00	$ 500.00	$ 150.00	$ 250.00	Stipend for HazMat Operations qualified members
Annual Firemen's Supper	$ 800.00	$ 800.00	$ 800.00	$ 800.00	$ 800.00	$ 800.00	
90-85 FIRE DEPT. COMPENSATION	$ 30,944.50	$ 37,340.25	$ 40,146.10	$ 42,650.00	$ 32,352.85	$ 43,490.00	
FIRE DEPARTMENT PAYROLL	**$ 30,944.50**	**$ 37,340.25**	**$ 40,146.10**	**$ 42,650.00**	**$ 32,352.85**	**$ 43,490.00**	
FIRE STATION BLDNG EXPENSES							.
33-30 SUPPLIES & MAINTENANCE	$ 662.19	$ 5,088.65	$ 2,406.67	$ 4,260.00	$ 3,741.26	$ 4,294.00	Furnace costs continue to cause significant costs and there are many small items around the station which require attention
33-31 ELECTRICITY	$ 1,992.36	$ 2,214.23	$ 1,582.88	$ 2,200.00	$ 1,027.11	$ 2,000.00	Some energy efficiency projects are expected on lighting in the next year to help reduce electricity consumption, although rates are expected to increase.
33-32 HEAT	$ 9,903.37	$ 10,070.03	$ 8,481.50	$ 9,000.00	$ 4,151.14	$ 9,000.00	

DEPT 13: FIRE DEPARTMENT BUDGET & BLDG REQUEST

	2012 Actual	Expense 2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	COMMENTS
33-33 WATER	$ 244.00	$ 244.00	$ 244.00	$ 258.00	$ 183.00	$ 256.00	
33-36 BULK GAS	$ -	$ 21.73	$ -	$ 100.00	$ 45.24	$ 100.00	Covers propane for standby generator and kitchen
33-37 ALARM	$ 1,170.59	$ 1,181.00	$ 1,070.50	$ 1,200.00	$ 1,077.00	$ 1,200.00	
FIRE STATION BLDG EXPENSES	**$ 13,972.51**	**$ 18,819.64**	**$ 13,785.55**	**$ 17,018.00**	**$ 10,224.75**	**$ 16,850.00**	
CONTRACTED SERVICES							
91-95 JANITORIAL	$ 1,305.00	$ 1,740.00	$ 1,740.00	$ 1,740.00	$ 870.00	$ 1,740.00	
CONTRACTED SERVICES	**$ 1,305.00**	**$ 1,740.00**	**$ 1,740.00**	**$ 1,740.00**	**$ 870.00**	**$ 1,740.00**	
FIRE DEPARTMENT TOTAL	**$ 75,614.99**	**$ 86,237.06**	**$ 121,280.61**	**$ 104,100.00**	**$ 55,737.84**	**$ 104,220.00**	

Dept: 14 EMERGENCY MANAGEMENT

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	COMMENTS
TELEPHONE							
16-11 CELL PHONE	$ 50.00	$ -	$ -	$ 100.00	$ -	$ 100.00	Reimb personal use ($8.33/mo)
TELEPHONE	**$ 50.00**	**$ -**	**$ -**	**$ 100.00**	**$ -**	**$ 100.00**	
EQUIPMENT & SUPPLIES							
21-14 GENERAL EQUIP						$ 155.00	Handlight for power outages
SUPPLIES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 155.00**	
MEMBERSHIP FEES OR DUES							
61-61 MEMBERSHIP FEES &/OR DUES	$ 100.00	$ -	$ -	$ 100.00	$ -	$ 100.00	County & State Membership
MEMBERSHIP FEES	**$ 100.00**	**$ -**	**$ -**	**$ 100.00**	**$ -**	**$ 100.00**	
TRAINING & EDUCATION MATERIAL							
62-53 TRAINING & EDUCATIONAL	$ -	$ -	$ -	$ 115.00	$ -	$ 115.00	allows for 1 training
TRAINING & EDUC MAT	**$ -**	**$ -**	**$ -**	**$ 115.00**	**$ -**	**$ 115.00**	
FICA & MEDICARE							7.65% of payroll for Soc. Sec & Medicare
81-88 FICA	$ 76.50	$ 76.50	$ 76.60	$ 99.00	$ 38.25	$ 99.45	
FICA & MEDICARE	**$ 76.50**	**$ 76.50**	**$ 76.60**	**$ 99.00**	**$ 38.25**	**$ 99.45**	
PAYROLL							
90-84 EMERGENCY MANAGEMENT	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 500.00	$ 1,000.00	No increase
90-95 DEPUTY EMA DIRECTOR	$ -	$ -	$ -	$ 300.00	$ -	$ 300.00	No increase
PAYROLL	**$ 1,000.00**	**$ 1,000.00**	**$ 1,000.00**	**$ 1,300.00**	**$ 500.00**	**$ 1,300.00**	
TOTAL EMERGENCY	**$ 1,226.50**	**$ 1,076.50**	**$ 1,076.60**	**$ 1,714.00**	**$ 538.25**	**$ 1,869.45**	

	Dept: 15 HYDRANTS (FIRE PREVENTION)						
		Expense					
	2012 Actual	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2015 YTD**	**2016 Requests**	**COMMENTS**
HYDRANT RENTAL FEE							
51-55 FIRE PREVENTION HYDRANT	$ 143,868.00	$ 143,868.00	$ 143,868.00	$ 143,868.00	$ 83,923.00	$ 143,868.00	No fee increases per GSBSD
HYDRANTS	$ 143,868.00	$ 143,868.00	$ 143,868.00	$ 143,868.00	$ 83,923.00	$ 143,868.00	
HYDRANTS (FIRE PREVENTION)	**$ 143,868.00**	**$ 143,868.00**	**$ 143,868.00**	**$ 143,868.00**	**$ 83,923.00**	**$ 143,868.00**	

Dept: 16 STREET LIGHTS

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	Comments
STREET LIGHTS							
50-82 STREET LIGHTS ONLY	$ 15,475.06	$ 15,146.11	$ 14,711.85	$ 15,500.00	$ 8,603.27	$ 15,500.00	
STREET LIGHTS	$ 15,475.06	$ 15,146.11	$ 14,711.85	$ 15,500.00	$ 8,603.27	$ 15,500.00	
TOTAL STREET LIGHTS	**$ 15,475.06**	**$ 15,146.11**	**$ 14,711.85**	**$ 15,500.00**	**$ 8,603.27**	**$ 15,500.00**	

Dept: 17 TRAFFIC LIGHTS

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	Comments
LIGHTS TRAFFIC							
50-83 POWER & MAINTENANCE	$ 1,232.33	$ 1,957.40	$ 1,721.44	$ 1,000.00	$ 334.66	$ 1,000.00	
TRAFFIC LIGHTS	$ 1,232.33	$ 1,957.40	$ 1,721.44	$ 1,000.00	$ 334.66	$ 1,000.00	
TOTAL TRAFFIC LIGHTS	**$ 1,232.33**	**$ 1,957.40**	**$ 1,721.44**	**$ 1,000.00**	**$ 334.66**	**$ 1,000.00**	

Dept: 18 ADULT ED

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	Comments
ADULT EDUCATION							Payable after 2nd tax installments received on 4/1/15. No increase per Ellen Dickens
98-76 ADULT ED	$ 7,144.00	$ 7,567.00	$ 7,946.00	$ 8,106.00	$ -	$ 8,106.00	
ADULT EDUCATION	$ 7,144.00	$ 7,567.00	$ 7,946.00	$ 8,106.00	$ -	$ 8,106.00	
TOTAL ADULT EDUCATION	**$ 7,144.00**	**$ 7,567.00**	**$ 7,946.00**	**$ 8,106.00**	**$ -**	**$ 8,106.00**	

Dept: 19 COMMUNITY SERVICES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	Comments
HOLIDAY FUNDING							Annual support for the 4th of July fireworks
93-33 4TH OF JULY APPROPRIATION	$ 2,700.00	$ 2,700.00	$ -	$ 2,700.00	$ 2,500.00	$ 2,500.00	
HOLIDAY FUNDING	$ 2,700.00	$ 2,700.00	$ -	$ 2,700.00	$ 2,500.00	$ 2,500.00	
TOWN OWNED PROPERTY							
97-77 RIVERSIDE PARK	$ 315.00	$ 71.25	$ -	$ -	$ -		
TOWN OWNED PROPERTY	$ 315.00	$ 71.25	$ -	$ -	$ -	$ -	
COMMUNITY SERVICE	**$ 3,015.00**	**$ 2,771.25**	**$ -**	**$ 2,700.00**	**$ 2,500.00**	**$ 2,500.00**	

Dept: 21 TOWN CLOCK

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	Comments
TOWN CLOCK APPROPRIATION							
92-78 TOWN CLOCK REPAIRS	$ 600.00	$ 1,000.00	$ 1,350.00	$ 1,250.00	$ -	$ 1,250.00	Repairs and winding of clock
TOWN CLOCK APPROPRIATION	$ 600.00	$ 1,000.00	$ 1,350.00	$ 1,250.00	$ -	$ 1,250.00	
TOWN CLOCK	**$ 600.00**	**$ 1,000.00**	**$ 1,350.00**	**$ 1,250.00**	**$ -**	**$ 1,250.00**	

Dept: 22 INTERLOCAL HWY DEPT

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 REQUEST	COMMENTS
TELEPHONE							
16-11 CELL PHONE	$ -	$ -	$ 235.29	$ 300.00	$ -	$ -	Moved to contracted services by T.Mgr
TELEPHONE	**$ -**	**$ -**	**$ 235.29**	**$ 300.00**	**$ -**	**$ -**	
EQUIPMENT,TOOLS & SUPPLIES							
21-14 GENERAL EQUIPMENT	$ -	$ -	$ 7.09	$ -	$ -	$ 500.00	PP&E
21-15 HIGHWAY EQUIPMENT GENERAL	$ -	$ -	$ 2,708.94	$ 4,000.00	$ 1,891.29	$ 3,500.00	Hand Tools, supplies, Fasteners & Fluids
EQUIP,TOOLS, & SUPPLIES	**$ -**	**$ -**	**$ 2,716.03**	**$ 4,000.00**	**$ 1,891.29**	**$ 4,000.00**	
BOOKS & PUBLICATIONS							
23-17 GENERAL BOOKS	$ -	$ -	$ 279.00	$ 250.00	$ 142.47	$ 150.00	Safety manuals, Publications
BOOKS & PUBLICATIONS	**$ -**	**$ -**	**$ 279.00**	**$ 250.00**	**$ 142.47**	**$ 150.00**	
VEHICLE FUEL COSTS - GAS & DIE							
25-33 HIGHWAY DEPT VEHICLE FUEL	$ -	$ -	$ 4,961.88	$ 5,600.00	$ 5,203.52	$ 5,000.00	All vehicles, truck, backhoe, JD tractor, chi
VEHICLE FUEL COSTS	**$ -**	**$ -**	**$ 4,961.88**	**$ 5,600.00**	**$ 5,203.52**	**$ 5,000.00**	
SUPPLIES							
29-14 HIGHWAY GENERAL SUPPLIES	$ -	$ -	$ 2,321.72	$ 1,750.00	$ 1,372.87	$ 1,750.00	
SUPPLIES	**$ -**	**$ -**	**$ 2,321.72**	**$ 1,750.00**	**$ 1,372.87**	**$ 1,750.00**	
VEHICLES INS. & MAINT							

Dept: 22 INTERLOCAL HWY DEPT

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 REQUEST	COMMENTS
30-24 VEHICLE REPAIRS (LABOR & PARTS)	$ -	$ -	$ 3,797.47	$ 2,500.00	$ 6,995.86	$ 4,000.00	All vehicles/ equipment fluids & filters, general
							Maintenance
VEHICLES INS. & MAINT	**$ -**	**$ -**	**$ 3,797.47**	**$ 2,500.00**	**$ 6,995.86**	**$ 4,000.00**	
RETIREMENT PLAN							
38-24 TOWN MATCH RETIREMENT	$ -	$ -	$ 1,489.57	$ 3,783.00	$ 1,651.29	$ 3,783.00	Contribution rate set by Maine State Retirement System. Currently 7.8%.
RETIREMENT PLAN	**$ -**	**$ -**	**$ 1,489.57**	**$ 3,783.00**	**$ 1,651.29**	**$ 3,783.00**	
EMPLOYEES HEALTH INSURANCE							
40-40 EMP'EE HEALTH INS TOWNS	$ -	$ -	$ 6,619.23	$ 8,650.00	$ 6,832.05	$ 9,577.00	Health trust projecting 12% increase. July-Dec=$4758.00 Jan-Jun=$4819.50
EMPLOYEES HEALTH INS	**$ -**	**$ -**	**$ 6,619.23**	**$ 8,650.00**	**$ 6,832.05**	**$ 9,577.00**	
WORKER'S COMPENSATION INSURANC							
41-41 WORKERS COMPENSATION INS	$ -	$ -	$ 863.03	$ 2,920.00	$ 116.05	$ 2,920.00	
WORKER'S COMP INS	**$ -**	**$ -**	**$ 863.03**	**$ 2,920.00**	**$ 116.05**	**$ 2,920.00**	
UNEMPLOYMENT COMPENSATION							
42-42 UNEMPLOYMENT COMPENSATION	$ -	$ -	$ 37.69	$ 275.00	$ -	$ 275.00	
UNEMPLOYMENT COMP	**$ -**	**$ -**	**$ 37.69**	**$ 275.00**	**$ -**	**$ 275.00**	
INSURANCE FOR TOWN							

Dept: 22 INTERLOCAL HWY DEPT

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 REQUEST	COMMENTS
43-43 PROPERTY & CASUALTY INS	$ -	$ -	$ -	$ 812.00	$ 1,624.00	$ 812.00	
INSURANCE FOR TOWN	**$ -**	**$ -**	**$ -**	**$ 812.00**	**$ 1,624.00**	**$ 812.00**	
ALLOWANCE FOR DEDUCTIBLES							
49-49 ALLOWANCE FOR DEDUCTIBLES	$ -	$ -	$ -	$ 500.00	$ 279.00	$ 500.00	
ALLOWANCE FOR DEDUCTIBLE	**$ -**	**$ -**	**$ -**	**$ 500.00**	**$ 279.00**	**$ 500.00**	
HIGHWAY MAINTENANCE							
52-53 General Maintenance	$ -	$ -	$ -	$ 8,000.00	$ 3,904.80	$ 8,000.00	Equipment lease(mini-excavator)
52-98 COLD PATCH	$ -	$ -	$ -	$ -			
HIGHWAY MAINT	**$ -**	**$ -**	**$ -**	**$ 8,000.00**	**$ 3,904.80**	**$ 8,000.00**	
TRAVEL & MEETING EXPENSES							
60-62 MILEAGE	$ -	$ -	$ -	$ 600.00	$ -	$ 500.00	
TRAVEL & MTG EXP	**$ -**	**$ -**	**$ -**	**$ 600.00**	**$ -**	**$ 500.00**	
TRAINING & EDUCATION MATERIAL							
62-53 TRAINING & EDUCATIONAL	$ -	$ -	$ 702.00	$ 500.00	$ 104.13	$ 500.00	Safety and compliance classes
TRAINING & EDUC MAT	**$ -**	**$ -**	**$ 702.00**	**$ 500.00**	**$ 104.13**	**$ 500.00**	
FICA & MEDICARE							
81-88 FICA	$ -	$ -	$ 3,862.95	$ 4,467.00	$ 3,322.12	$ 2,474.78	

Dept: 22 INTERLOCAL HWY DEPT

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 REQUEST	COMMENTS
FICA & MEDICARE	**$ -**	**$ -**	**$ 3,862.95**	**$ 4,467.00**	**$ 3,322.12**	**$ 2,474.78**	
HEATER RD FACILITY ELECTRIC							
86-31 HEATER RD FACILITY S&S SHED	$ -	$ -	$ 682.25	$ 1,500.00	$ 1,043.80	$ 1,500.00	Heat & Electricity
HEATER RD FACILITY	**$ -**	**$ -**	**$ 682.25**	**$ 1,500.00**	**$ 1,086.18**	**$ 1,500.00**	
PUBLIC LANDING							
89-30 PUBLIC LANDING MAINTENANCE	$ -	$ -	$ 215.17	$ 1,700.00	$ 429.65	$ 250.00	Signage, paint & misc.
PUBLIC LANDING	**$ -**	**$ -**	**$ 215.17**	**$ 1,700.00**	**$ 429.65**	**$ 250.00**	
PAYROLL							
90-55 DPW Director	$ -	$ -	$ -	$ 28,500.00	$ (28,500.00)	$ -	Moved to contracted services by T.Mgr
90-56 SEASONAL HWY ASSISTANT	$ -	$ -	$ 15,296.26	$ 9,880.00	$ 15,463.50	$ 12,000.00	Laborer $15/hr 40 weeks
90-57 DPW FOREMAN	$ -	$ -	$ 33,302.71	$ 20,000.00	$ 28,189.13	$ 20,350.00	54 weeks @$18.50/hr increase of 4.25%
91-32 CONTRACTED SERVICES						$ 29,800.00	Contract on as needed basis for Interlocal Services of Superintendent of Roads
PAYROLL	**$ -**	**$ -**	**$ 48,598.97**	**$ 58,380.00**	**$ 15,152.63**	**$ 62,150.00**	
INTERLOCAL HWY DEPT TOTAL	**$ -**	**$ -**	**$ 77,382.25**	**$ 106,487.00**	**$ 50,107.91**	**$ 108,141.78**	

			DEPT 20 TROLLEY				
	2012 Actual	**2013 Actual**	**2014 Actual**	**2015 Budget**	**2015 YTD**	**2016 Request**	**Comments**
Dept: 20 NEWC/DAMA/BB/TROLLEY SERV							
64-20 TRANSFER FROM PREV FISCAL	0.00	0.00	0.00	2,000.00	2000.00	0	
01-99 MISC EXPENSE	0.00	0.00	0.00	0.00	0.00	2000.00	
TROLLEY SERVICES CONTRIBUTION	0.00	0.00	0.00	2000.00	2000.00	2000.00	
NEWC/DAMA/BB/TROLLEY SERVICES	**$ -**	**$ -**	**$ -**	**$ 2,000.00**	**$ 2,000.00**	**$ 2,000.00**	

Dept: 24 COUNTY TAX

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	Comments
COUNTY TAX							
87-87 COUNTY TAX	$ 402,667.59	$ 383,651.11	$ 389,523.01	$ 403,975.00	$ 403,974.84	$ 416,094.08	Including a guess of an increase by 3%, (424173.59 5%)
COUNTY TAX	$ 402,667.59	$ 383,651.11	$ 389,523.01	$ 403,975.00	$ 403,974.84	$ 416,094.08	
COUNTY TAX	**$ 402,667.59**	**$ 383,651.11**	**$ 389,523.01**	**$ 403,975.00**	**$ 403,974.84**	**$ 416,094.08**	

Dept: 25 CONTINGENCY

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	Comments
CONTINGENCY							
99-90 CONTINGENCY	$ 9,918.19	$ 19,132.70	$ 8,537.89	$ 16,000.00	$ 10,863.38	$ 19,000.00	
CONTINGENCY	$ 9,918.19	$ 19,132.70	$ 8,537.89	$ 16,000.00	$ 10,863.38	$ 19,000.00	
TOTAL CONTINGENCY	**$ 9,918.19**	**$ 19,132.70**	**$ 8,537.89**	**$ 16,000.00**	**$ 10,863.38**	**$ 19,000.00**	

COMMUNITY BETTERMENT ORGANIZATIONS

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	Comments
COMMUNITY BETTERMENT ORGANIZATIONS							
54-76 PROVIDER AGENCY PETITIONS	$ 39,487.00	$ 44,487.00	$ 20,465.00	$ 13,965.00	$ -	$ 16,165.00	Pay out in June. Increase due to 2 peitions that were not submitted in FY'15
54-77 CLC AMBULANCE	$ 1,950.00	$ 1,950.00	$ 2,400.00	$ 2,400.00	$ -	$ 4,800.00	Pay out in June
54-78 LCTV	$ 5,884.00	$ 5,665.00	$ 5,672.00	$ 5,672.00	$ -	$ 6,037.00	Pay out in June
54-80 SKIDOMPHA LIBRARY	$ -	$ -	$ -	$ 21,000.00	$ -	$ 21,000.00	Pay out in June
COMMUNITY BETTERMENT AGENCIES	$ 47,321.00	$ 52,102.00	$ 28,537.00	$ 43,037.00	$ -	$ 48,002.00	
COMMUNITY BETTERMENT ORGANIZATIONS	**$ 47,321.00**	**$ 52,102.00**	**$ 28,537.00**	**$ 43,037.00**	**$ -**	**$ 48,002.00**	

Dept: 27 CEMETERY

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Requests	Comments
PUBLIC ADVERTISING							
11-57 PUBLIC NOTICES	$ -	$ -	$ 128.00	$ 128.00	$ -	$ 128.00	
PUBLIC ADV	$ -	$ -	$ 128.00	$ 128.00	$ -	$ 128.00	
COMPUTER SOFTWARE							
13-38 SOFTWARE LICENSES	$ 344.00	$ 500.00	$ 1,200.00	$ 500.00	$ 500.00	$ 500.00	
COMPUTER SOFTWARE	$ 344.00	$ 500.00	$ 1,200.00	$ 500.00	$ 500.00	$ 500.00	
EQUIPMENT,TOOLS & SUPPLIES							
21-14 GENERAL EQUIPMENT	$ 338.39	$ 198.99	$ 477.67	$ 1,000.00	$ 466.99	$ 1,140.00	
21-27 MEMORIAL DAY FLAGS	$ -	$ -	$ -	$ 350.00	$ -	$ 350.00	
EQUIPMENT,TOOLS, & SUPPLIES	$ 338.39	$ 198.99	$ 477.67	$ 1,350.00	$ 466.99	$ 1,490.00	
RECORDING & PROCESSING FEES							
27-27 RECORDING FEES	$ -	$ -	$ 43.00	$ 100.00	$ 21.00	$ 200.00	
RECORDING & PROCESSING FEES	$ -	$ -	$ 43.00	$ 100.00	$ 21.00	$ 200.00	
LAND MAINTENANCE							
68-24 GENERAL MAINTENANCE	$ 1,600.39	$ 6,768.19	$ 540.99	$ 3,000.00	$ 1,806.98	$ 1,100.00	
68-33 CEMETERY WATERING	$ 300.00	$ (56.00)	$ 244.00	$ 250.00	$ 244.00	$ 250.00	
68-91 MOWING CONTRACT	$ 13,310.01	$ 13,310.01	$ 12,730.72	$ 21,213.00	$ 15,375.00	$ 22,875.00	July-Dec $2800/mo ($16,800), May-June $3037.50/mo ($6075)
LAND MAINT	$ 15,210.40	$ 20,022.20	$ 13,515.71	$ 24,463.00	$ 17,425.98	$ 24,225.00	
CEMETERY CAPITAL IMPROVEMENTS							
69-46 CEMETERY SURVEYING	$ 100.00	$ -	$ 135.00	$ -	$ -	$ -	
69-85 GRAVE STONE REPAIR & CLEANING	$ 3,400.00	$ 2,884.26	$ 567.40	$ 2,000.00	$ 720.00	$ 2,500.00	
69-86 TREE ASSESSMENT & MAINT	$ -	$ -	$ 1,175.00	$ 1,000.00	$ 270.00	$ 500.00	
69-87 CEMETERY DRAINAGE	$ -	$ 880.00	$ -	$ -	$ -		
CEMETERY CAPITAL	$ 3,500.00	$ 3,764.26	$ 1,877.40	$ 3,000.00	$ 990.00	$ 3,000.00	
CEMETERY	**$ 19,392.79**	**$ 24,485.45**	**$ 17,241.78**	**$ 29,541.00**	**$ 19,403.97**	**$ 29,543.00**	

Dept: 28 DEBT SERVICE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	Comments
Dept: 28 DEBT SERVICE							
88-62 COMBINED NEW 2011 LOAN	0.00	120,919.67	0.00	0.00	0.00	0.00	
88-64 FIRE TRUCK 2014 ROSENBAUER	0.00	0.00	0.00	21,768.00	22210.00	22210.00	
88-70 CONSOLIDATION LOAN	120,919.67	0.00	117,814.81	116,019.00	116,019.03	116019.03	
TOWN DEBT SERVICE	120,919.67	120,919.67	117,814.81	137,787.00	138,229.03	138,229.03	
DEBT SERVICE	**$ 120,919.67**	**$ 120,919.67**	**$ 117,814.81**	**$ 137,787.00**	**$ 138,229.03**	**$ 138,229.03**	

Dept: 29 CAPITAL RESERVES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	Comments
Dept: 29 CAPITAL RESERVE							
01-20 TRANSFER	142,100.00	158,725.12	0.00	198,100.00	0.00		
01-99 MISC EXPENSE	0.00	0.00	190,000.00	0.00	198,100.00	200,000.00	
CAPITAL RESERVE	142,100.00	158,725.12	190,000.00	198,100.00	198,100.00	200,000.00	
CAPITAL RESERVE	**$ 142,100.00**	**$ 158,725.12**	**$ 190,000.00**	**$ 198,100.00**	**$ 198,100.00**	**$ 200,000.00**	

PROPOSED OVERLAY

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	Comments
Dept: 30 OVERLAY							
35-10 ABATEMENTS	9,819.81	14,596.48	16,698.44	40,249.00	3,328.05	0.00	Overlay covers abatements. Will request to carry forward any unexpended balance from fiscal year '15 to cover any abatement request in fiscal year '16.
OVERLAY	9,819.81	14,596.48	16,698.44	40,249.00	3,328.05	0.00	
TOTAL OVERLAY	**$ 9,819.81**	**$ 14,596.48**	**$ 16,698.44**	**$ 40,249.00**	**$ 3,328.05**	**$ -**	

DEPARTMENT 89 WORTHY POOR TRUST FUND

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	Comments
Dept: 89 PHILBROOK TRUST FUND							
85-10 WORTHY POOR DISTRIBUTION	0.00	0.00	2,000.00	6,000.00	4,500.00	6,000.00	
TRUST FUND	**$ -**	**$ -**	**$ 2,000.00**	**$ 6,000.00**	**$ 4,500.00**	**$ 6,000.00**	

DEPARTMENT 91 GENERAL ASSISTANCE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	Comments
Dept: 91 GENERAL ASSISTANCE							
85-10 GENERAL ASSISTANCE	5,558.81	3,656.38	3,367.63	5,000.00	2,881.09	5000.00	
TRUST FUND	**$ 5,558.81**	**$ 3,656.38**	**$ 3,367.63**	**$ 5,000.00**	**$ 2,881.09**	**$ 5,000.00**	

	2012 Actual	Expense 2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Request	Comments
TOTAL PROPOSED MUNICPAL EXPENSES	**$ 2,347,324.91**	**$ 2,282,520.06**	**$ 2,399,154.58**	**$ 2,636,500.00**	**$ 1,805,720.29**	**$ 2,677,250.94**	
INCREASE/DECREASE		-2.761%	5.110%	9.893%		1.546%	