



TOWN OF GRAY
GRAY TOWN COUNCIL
AGENDA • AUGUST 3, 2023

**Gray Town
Council Workshop**

Town Council Chambers
24 Main Street, Gray, ME 04039
<https://us06web.zoom.us/j/81383838616>
Phone 646-558-8656 / Meeting ID: 813 8383 8616

6:00 PM

CALL to ORDER

Roll Call

WORKSHOP 6:00 PM

Council will discuss the FY24 municipal budget proposal

** The Town of Gray is an equal opportunity employer and complies with all applicable equal access to public accommodations law. If you are planning to attend a Town Council or Town committee or board meeting and need assistance with a physical disability, please contact the Town Manager's office at least 48 hours in advance of the meeting to have the Town assist you. 657-3339. TTY 657-3931.*



TOWN OF GRAY

Henry Pennell Municipal Complex
24 Main St, Gray Maine 04039
www.graymaine.org

DEPARTMENT OF BUILDINGS AND
GROUNDS

Mo Russo III, Director
mrusso@graymaine.org
207-657-3339 ext.131

MEMO

To: Nate Rudy, Town Manager
Gray Town Council

From: Mo Russo, Director of Buildings and Grounds

Date: July 27, 2023

Re: CIP Budget

In response to questions that were raised in the July 13th and July 20th Budget Workshops, I wanted to offer clarifications and suggestions on items.

1. Skid Lift:

Since Building and Grounds was tasked with the changing out of the seasonal banners created by CEDC in the fall of 2021 we regularly rented a bucket truck to perform this work. The cost was approximately \$300 per time between rental and fuel. The change out of the banners exceeded B&G normal operating hours, rather than pay for additional day of rental each time I would stay late to complete the changeout on the one-day rental. In September of 2022 we learned the vendor no longer rented that equipment. I reached out to other local rental companies, and they do not rent that equipment. National rental companies do carry this equipment, but the closest stocking location is Massachusetts, and their daily rental is \$675, and there was a multi-day minimum for getting the truck to Maine each time. The solution we came up with for the seasonal change out this winter was a 4-wheel drive cherry picker, this needed to be trailered to an area unloaded and we would work an area, then load on the trailer and transport to the next area. This took three days and cost approximately \$1500. To perform the three change outs would cost \$4500 per year. Purchasing the skid lift would pay for itself in 4.5 years with just that project. With the recommendation of Port City Architectures solution to the Transfer Station overhang, we would need the ability to safely remove large snow loads from the overhang when it exceeds the melting capacity of the heat tape. Purchasing this skid lift will allow us to perform tree trimming near buildings, at Recreation Facilities and on Libby Hill. The lift would allow for maintenance and repairs inside the high ceiling buildings such as Public Works, Transfer Station, Pole Barn, Salt Shed, Public Safety, Dry Mills Station, and 2 Turnpike Acres as well as exterior maintenance of almost all of the Town's buildings. The anticipated procurement of this lift was anticipated in projects for this budget cycle. If we do not purchase this lift, project scopes that are budgeted will need to be adjusted as a lift rental will be needed.

2. Vehicle Purchase:

When I started with the Town in September of 2018 the department had just received a second vehicle which was an end-of-life pickup from Public Works, there were 3 FT employees and 1 PT. In my initial request for the FY2022 budget with the understanding that the department responsibilities were expanding to be responsible for Parks and Libby Hill with an additional staff member I requested an additional vehicle, then Town Manager Deb Cabana asked if I could make do with the Sherriff vehicle that was coming to the Town. In FY 2022 we were a department of 4FT and 1PT. In FY 2023 the department will have 5 FT employees. At that time, I split out 2 staff to perform a custodial role, they use the retired Sheriff's vehicle. The Parks and Facilities Supervisor and the Maintenance Assistant team up to perform Building and Grounds maintenance tasks, they use one of the pick-up trucks. I use the other truck. There are numerous times where we are at a deficit with vehicles, as there are tasks that do not require two staff to perform, which results in a staff member being dropped off to perform the task assigned and then waiting to be picked back up. In the FY2024 proposed budget we would be up to 6FT staff. With the proposed additional staff member that person would be able to go with the Maintenance Assistant to work on daily routine items and free up the Parks and Facilities Supervisor to work on their own tasks. The department already maintains properties across town and with the addition of potentially two baseball fields on the Gateway Parcel and additionally the Stillwater Parcel getting to all locations regularly would be nearly impossible with the current number of vehicles.

3. Proposed changes to CIP projects:

- Pennell Staff Door \$6,500 move to FY2025 we can make it get by for another year.
- Central Station Door Replacement-Reduce to \$5,000, move \$7,000 to FY 2025, we will address the most critical doors this year.
- PS/PW Overhead Door Repairs- Reduce to \$5,000 move \$10,000 to FY2025, we will address the most critical items this year.
- Public Services LED Sign Replacement \$16,000 move to FY 2025, we retained the old sign from Pennell to be able to swap pieces in to get us through another year.
- Public Works Stack Replacement \$10,000 move to FY2025 will continue this year as status quo.
- Library Building Repairs \$10,000 need to happen. The Childrens Wing is in need of a new HVAC compressor, which is costing more than anticipated so not all the library maintenance items are going to be addressed. There was a \$12,000 Carry forward for the Library Ramp which could be reassigned to become "Library Maintenance" and the \$10,000 in the budget proposal could be eliminated.
- The VALT/Libby Hill Trail Groomer \$6,000 is designed for the hiking trails. It's a narrower self-propelled groomer. This item can be removed from the current budget proposal. It may be possible to still purchase this piece of equipment with the balance of funds after we purchase the new ATV which is funded by carryforward of funds from previous years budgets and FY 2023 budget.

- Pennell HVAC Repairs \$10,000 this is to cover the deferred maintenance of a number of issues ranging from motor replacement on fan forced units, to sensor replacements, to recharging the compressor with refrigerant. This is a must do as last year HVAC repairs alone for Pennell were \$8,137 and the total budget for maintaining the building is \$7,000.

With my proposed changes it reduces the CIP by \$55,500. I am requesting that the Zero Turn Mower, Buildings & Grounds Truck, Pennell Media/IT Closet, Pennell HVAC Repairs, Skid Lift, Trailer, and Reserve Account be funded as presented.



TOWN OF GRAY

Henry Pennell Municipal Complex
24 Main St, Gray Maine 04039
www.graymaine.org

OFFICE OF THE ASSESSOR

Lauren Asselin, Assessor
lasselin@graymaine.org
(207) 657-3339 ex. 112

July 28, 2023

To: Town Council
From: Lauren Asselin
Re: LD 290 Repeal

The LD 290 "Property Tax Stabilization for Senior Citizens" program has been repealed by the Maine Legislature and replaced with LD 130 which expands the Property Tax Deferral Program and the Property Tax Fairness Credit.

The Property Tax Deferral Program is a loan program that covers the annual property tax bills of Maine residents who are ages 65 and older and meet income requirements or are permanently disabled. This loan program requires repayment of the loan once the property is sold or becomes part of an estate.

The Property Tax Fairness Credit gives eligible Maine taxpayers a portion of the property tax or rent paid each year as a credit on their state income tax return. If the credit exceeds the amount of the individual income tax due for the tax year, the excess amount of the credit will be refunded to them. LD 130 increases the maximum credit from \$1,500 to \$2,000.

The Senior Property Tax Assistance program administered by the Town provides a maximum benefit of \$500 for eligible taxpayers.

The increase in the Property Tax Fairness Credit may offset the maximum benefit of \$500 that the Town provides with the Senior Property Tax Assistance program should Council choose not to fund this program in the FY24 budget.

July 28, 2023

Town of Gray
Attn: Nate Rundy, Town Manager
24 Main Street
Gray, Maine 04039

MUNICIPAL LEASE PURCHASE PROPOSAL

- Lessee:** Town of Gray
- Equipment:** One Gas/Hybrid SUV along with associated accessories and equipment (as more particularly described in vendor invoices to be provided by Lessee prior to closing).
- Total Lease Amount:** \$43,000.00
- Lease Term:** 3 Years
- Interest Rate:** 5.95% (Fixed Tax-Exempt)
- Number of Payments:** 3 Annual Installments of principal and interest
- Payment Amount:** \$15,169.27* (*Final payment may vary slightly)
- First Payment Due:** The first payment of principal and interest shall be due and payable at lease closing. A closing date of August 17, 2023 has been scheduled, but may be changed upon request of the Lessee.
- Purchase Option:** One Dollar (\$1.00) at end of lease term.
- Prepayment:** There are no prepayment penalties.
- Insurance:** Prior to the delivery of leased assets, Lessee at its sole cost and expense, will provide all-inclusive physical damage and liability insurance in the joint names of the Lessee and Lessor, in amounts satisfactory to Lessor, and forward proof of said coverage to Lessor.
- Collateral:** Lessee shall be listed as owner and Lessor listed as lien holder on BMV Title documents and UCC filing statements providing a perfected 1st security interest. Lessor will also hold a security interest in any lease escrow account established by Lessee.
- Non-appropriation:** The lease will contain a non-appropriation clause.

- Confirmation:** Lessee to confirm that anticipated total borrowings for 2023 year will not exceed Ten Million dollars (\$10,000,000.00), making the lease “Bank Qualified”.
- Type of Lease:** The lease shall be considered a Municipal Lease/Purchase by all parties. Lessee is a State or a political subdivision thereof, within the meaning of Section 103 of the Internal Revenue Code of 1986.
- Advances / Deposits:** If Lessor advances any deposits or pays any invoices prior to Delivery and Acceptance of the equipment by Lessee, interest will accrue at the above rate on said payments and be due at closing.
- Legal Opinion:** Leases greater than One Hundred Thousand dollars (\$100,000.00) require Lessee to provide an Opinion of Counsel acceptable to the bank. Said opinion must contain a statement confirming the lease is a duly authorized and approved, valid and binding obligation of the Lessee and further that the lease is a “qualified tax exempt obligation” for the purposes of Section 265 (b) (3) (B) (ii) of the Internal Revenue Code of 1986, as amended.
- Financial Data:** Lessee will provide Androscoggin Bank with its most recent audited financial statement, current year’s budget, annual report, a copy of meeting minutes or Board order approving the transaction, and any other supporting data requested during the term of the lease.
- Lease Rates:** This Lease request will be closed within 60 days of the original proposal date, or the stated rate will be subject to change based on public sector rates then existing in the market.
- Expiration:** This lease proposal shall expire if not accepted by a duly qualified Lessee official by 5:00 PM on August 25, 2023.

Thank you for the opportunity to present this lease proposal for consideration. If you are in agreement with the terms of the proposal, please sign and return it with the requested information. Should you have any questions regarding this proposal, please contact me at (207) 330-0531.

Sincerely,



John Simko
Director of Government Banking

AWARD / ACKNOWLEDGEMENT: (Please sign and return)

This proposal is accepted and this financing is awarded to Androscoggin Bank.

Name & Title

Date: _____

Lease Amortization - Town of Gray
3 Year Lease: Hybrid SUV

Annual Rate 5.95%

	Start Date	Amount	Number	Period	End Date
Lease	8/17/2023	\$43,000.00	1		
Payment	8/17/2023	\$15,169.27	3	Annual	8/17/2025

<u>Date</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>	<u>Balance</u>
8/17/2023	\$ 15,169.27		\$15,169.27	\$27,830.73
8/17/2024	\$ 15,169.27	\$1,655.93	\$13,513.34	\$14,317.39
8/17/2025	\$ 15,169.27	\$851.88	\$14,317.39	\$0.00
<u>Totals</u>	<u>\$45,507.81</u>	<u>\$2,507.81</u>	<u>\$43,000.00</u>	

July 28, 2023

Town of Gray
Attn: Nate Rundy, Town Manager
24 Main Street
Gray, Maine 04039

MUNICIPAL LEASE PURCHASE PROPOSAL

- Lessee:** Town of Gray
- Equipment:** One Gas/Hybrid Truck along with associated accessories and equipment (as more particularly described in vendor invoices to be provided by Lessee prior to closing).
- Total Lease Amount:** \$42,000.00
- Lease Term:** 3 Years
- Interest Rate:** 5.95% (Fixed Tax-Exempt)
- Number of Payments:** 3 Annual Installments of principal and interest
- Payment Amount:** \$14,816.50* (*Final payment may vary slightly)
- First Payment Due:** The first payment of principal and interest shall be due and payable at lease closing. A closing date of August 17, 2023 has been scheduled, but may be changed upon request of the Lessee.
- Purchase Option:** One Dollar (\$1.00) at end of lease term.
- Prepayment:** There are no prepayment penalties.
- Insurance:** Prior to the delivery of leased assets, Lessee at its sole cost and expense, will provide all-inclusive physical damage and liability insurance in the joint names of the Lessee and Lessor, in amounts satisfactory to Lessor, and forward proof of said coverage to Lessor.
- Collateral:** Lessee shall be listed as owner and Lessor listed as lien holder on BMV Title documents and UCC filing statements providing a perfected 1st security interest. Lessor will also hold a security interest in any lease escrow account established by Lessee.
- Non-appropriation:** The lease will contain a non-appropriation clause.

- Confirmation:** Lessee to confirm that anticipated total borrowings for 2023 year will not exceed Ten Million dollars (\$10,000,000.00), making the lease “Bank Qualified”.
- Type of Lease:** The lease shall be considered a Municipal Lease/Purchase by all parties. Lessee is a State or a political subdivision thereof, within the meaning of Section 103 of the Internal Revenue Code of 1986.
- Advances / Deposits:** If Lessor advances any deposits or pays any invoices prior to Delivery and Acceptance of the equipment by Lessee, interest will accrue at the above rate on said payments and be due at closing.
- Legal Opinion:** Leases greater than One Hundred Thousand dollars (\$100,000.00) require Lessee to provide an Opinion of Counsel acceptable to the bank. Said opinion must contain a statement confirming the lease is a duly authorized and approved, valid and binding obligation of the Lessee and further that the lease is a “qualified tax exempt obligation” for the purposes of Section 265 (b) (3) (B) (ii) of the Internal Revenue Code of 1986, as amended.
- Financial Data:** Lessee will provide Androscoggin Bank with its most recent audited financial statement, current year’s budget, annual report, a copy of meeting minutes or Board order approving the transaction, and any other supporting data requested during the term of the lease.
- Lease Rates:** This Lease request will be closed within 60 days of the original proposal date, or the stated rate will be subject to change based on public sector rates then existing in the market.
- Expiration:** This lease proposal shall expire if not accepted by a duly qualified Lessee official by 5:00 PM on August 25, 2023.

Thank you for the opportunity to present this lease proposal for consideration. If you are in agreement with the terms of the proposal, please sign and return it with the requested information. Should you have any questions regarding this proposal, please contact me at (207) 330-0531.

Sincerely,



John Simko
Director of Government Banking

AWARD / ACKNOWLEDGEMENT: (Please sign and return)

This proposal is accepted and this financing is awarded to Androscoggin Bank.

_____ Date: _____
Name & Title

Lease Amortization - Town of Gray
3 Year Lease: Hybrid Truck

Annual Rate 5.95%

	Start Date	Amount	Number	Period	End Date
Lease	8/17/2023	\$42,000.00	1		
Payment	8/17/2023	\$14,816.50	3	Annual	8/17/2025

<u>Date</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>	<u>Balance</u>
8/17/2023	\$ 14,816.50		\$14,816.50	\$27,183.50
8/17/2024	\$ 14,816.50	\$1,617.42	\$13,199.08	\$13,984.42
8/17/2025	\$ 14,816.50	\$832.07	\$13,984.42	\$0.00
<u>Totals</u>	<u>\$44,449.49</u>	<u>\$2,449.49</u>	<u>\$42,000.00</u>	



30 Lisbon Street
PO Box 1407
Lewiston, Maine 04243
1.800.966.9172
Androscogginbank.com

July 28, 2023

Town of Gray
Attn: Nate Rudy, Town Manager
24 Main Street
Gray, Maine 04039

Re: General Obligation Bond
for Land Purchase

Dear Mr. Rudy:

In response to the financing inquiry recently received from your office, we are pleased to offer the following rate and terms for your review and consideration.

We offer a fixed tax-exempt interest rate of **5.05% per annum** for the “Lump Sum” borrowing of Eight Hundred and Fifty Thousand Dollars (\$850,000) over a five (5 year repayment term as per the attached note summary and amortization schedule. This rate option requires the Town to keep its primary banking relationship with Androscoggin Bank for the term of this loan. Additionally, in response to the extension of this offer, a loan processing fee of \$500 will be added to the first annual payment, which will be due and payable on the first anniversary of the closing.

We propose a closing date of September 28, 2023 with the first annual payment due on the first anniversary of closing. This closing date may be changed upon request from the Town. Interest will be calculated on an actual / 365 day basis on the note, which will be issued without prepayment penalty.

Public sector interest rates are volatile and time sensitive. If the borrowing contemplated by this proposal does not close within 30 days of the proposal date specified in this letter, the bank reserves the right to adjust the rate we have offered in this proposal.

Our borrowing proposal is predicated on receipt of an unqualified legal opinion from bond counsel acceptable to the bank attesting to the validity and non-arbitrage nature of this borrowing and designating the note as a qualified “tax exempt” obligation under existing tax laws. We understand that the Town will engage bond attorney Alyssa Tibbetts of Jensen Baird to provide the necessary legal opinion, related note documentation, and all legal work for this borrowing, and that the cost of these services will be borne by the Town. We will be pleased to work with attorney Tibbetts to assist in the timely note closing.

Our proposal is conditioned upon our satisfactory review of the Town of Gray’s financial audits and is subject to change if it is not accepted by the close of business on August 24, 2023. Further, our proposal is



subject to withdrawal if there is discovered prior to note disbursement any material adverse information pertaining to the Town's financial affairs.

On behalf of Androscoggin Bank, I would like to thank you for providing us with the opportunity to submit a proposal for the Town's financing needs. We look forward to continuing the good working relationship we enjoy with you and other Gray officials. If we can be of further assistance to the Town in any facet of its financial activities, please do not hesitate to contact me.

Sincerely,



John Simko, Vice President
Government Finance

Cc: Alyssa Tibbets, Esq.

Enclosure

ACKNOWLEDGEMENT / AWARD (please sign and return via email):

This proposal is accepted and this financing is awarded to Androscoggin Bank.

_____ Date: _____
Name & Title

Projected Cost and Total Cost of Ownership for Hybrid Vehicles
 prepared by Michael Baer, Managing Partner, NewGen Capital
 revised August 2, 2023

Truck Comparison			Comparable Fuel Efficient Trucks			Comparable SUVs - Hybrid		
	Ford F-150 Hybrid	Ford F-150	Ford Ranger	Ford Maverick Hybrid	Ford F-150 Hybrid	Hyundai Santa Fe	Rav 4 Prime	Toyota Highlander Hybrid
Purchase Price (MSRP)	43,805	42,210	27,400	24,885	43,805	35,190	42,340	40,220
Tax Credit (applied to dealer)	-							
Charging Equipment	-							
Net Cost	43,805	42,210	27,400	24,885	43,805	35,190	42,340	40,220
Annual Miles	10,000	10,000	10,000	10,000	10,000	5,000	5,000	5,000
MPG	25	20	26	37	25	36	38	35
Gas price per mile	5.52	5.52	5.52	5.52	5.52	5.52	5.52	5.52
Maintenance per Mile	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11
Miles per kwh								
Cost Per kwh								
Operating Costs								
Fuel / Electricity Costs	5	11,040.00	10,615.38	7,459.46	11,040.00	3,833.33	3,631.58	3,942.86
Maintenance Costs		5,500	5,500	5,500	5,500	2,750	2,750	2,750
Total Cost of Ownership	60,345	61,510	38,015	37,844	60,345	39,023	48,722	46,913

11:56 AM

Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 01-10 Administration Services / Administration						
Pay & Benefits						
01-100 Full-time Personnel	306,594.05	373,042.28	386,279.74	409,932.00	506,073.00	96,141.00
FTE \$452,117						
Additional Assistant \$43,206						
Town Manager Salary Increase \$7,750						
01-120 Part-Time Personnel	29,084.10	11,121.18	0.00	0.00	0.00	0.00
01-170 Overtime	17.31	302.39	115.50	1,000.00	1,100.00	100.00
01-201 FICA/Medicare	25,601.19	30,639.92	29,676.64	33,703.00	38,715.00	5,012.00
FICA-6.2%; Medicare-1.45%						
01-203 Retirement	17,342.78	25,749.66	22,227.78	29,627.00	36,366.00	6,739.00
Employee retirement plan at scheduled rate for each individual full-time employee's tenure.						
Pay & Benefits	378,639.43	440,855.43	438,299.66	474,262.00	582,254.00	107,992.00
Operations						
02-101 Memberships/Dues	523.38	1,993.63	736.25	1,345.00	1,479.00	134.00
Maine Town and City Clerks Association-\$120 (\$30 x 4 members); Maine Treasurer's Association-\$25; Maine Welfare Director's Association-\$30; Maine Town and City Manager's Association-\$194; BJs membership-\$25; Miscellaneous as needed-\$80; Notary Renewals-\$150.00; ICMA dues-\$750;MTCMA Assistant to Town Manager-\$100; MTA-\$30;MTCCA-\$120.00						
02-102 MMA Dues	9,432.00	9,578.00	9,827.00	10,367.00	10,578.00	211.00
These are the annual dues that the town pays for MMA services						

11:56 AM

Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 01-10 Administration Services / Administration CONT'D						
02-103 GPCOG Dues These are the annual dues that the town pays for GPCOG membership.	15,522.00	12,418.00	13,970.00	15,711.00	17,365.00	1,654.00
02-150 Personnel Development Staff Training-\$3,000 Town Manager Training per minimum Contract-\$3,000 Town Manager Training Market Adjustment \$1,500 USM Internship \$500.00	2,670.00	784.64	5,451.50	14,700.00	8,000.00	-6,700.00
02-181 Merchant Fees	285.70	0.00	141.75	0.00	0.00	0.00
02-241 Tax Billing This is the bill for the printing and mailing of the annual tax bills including any inserts as requested.	3,160.53	3,869.24	3,092.93	4,000.00	6,500.00	2,500.00
02-242 Printing In-house printing of the annual report being done. This would cover the specific additional supplies/copies necessary.	0.00	196.94	0.00	500.00	500.00	0.00
02-250 Postage	5,524.30	4,661.43	6,188.52	8,000.00	8,000.00	0.00
02-290 Advertising Other ads for RFPs, election information, notices to public all done in papers of regular circulation to Gray residents, as required.	747.92	430.50	4,490.32	2,500.00	2,500.00	0.00
02-390 Telephone	5,063.93	6,035.45	6,219.67	6,588.00	10,462.00	3,874.00
02-391 Cell Phone Town Manager cell phone reimbursement \$50/month x 12=\$600	0.00	200.00	650.00	600.00	600.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 01-10 Administration Services / Administration CONT'D						
02-393 Internet	2,364.89	2,437.84	2,364.89	2,580.00	4,520.00	1,940.00
02-500 Mileage & Tolls Reimbursement	752.76	121.80	1,136.91	1,000.00	1,000.00	0.00
Mileage reimbursement for anticipated travel for various training sessions for staff						
02-501 Electricity	11,439.58	34,385.49	46,915.94	13,000.00	20,000.00	7,000.00
02-506 Water	786.99	1,223.71	1,267.09	1,457.00	1,800.00	343.00
02-600 Manager's Expense	727.28	290.92	3,930.01	1,300.00	1,600.00	300.00
Professional Development for Manager, including miscellaneous expenses for monthly Department Head meetings, refreshments as appropriate for various town meetings. Expenses for annual employee training day.						
02-601 Vehicle Reimbursement	3,000.00	3,000.00	3,250.00	3,000.00	3,000.00	0.00
Manager's travel reimbursement at \$250 per month per employee contract						
02-700 Legal	9,515.98	11,040.96	13,506.39	16,500.00	25,000.00	8,500.00
Legal fees for town attorney						
02-701 Registry Fees	3,482.63	6,036.00	5,328.95	7,500.00	7,500.00	0.00
Lien discharges & recordings (billed to the taxpayers as lien costs and fees and recorded as miscellaneous revenue).						
02-802 Heating Fuel	7,754.44	7,334.63	9,640.25	17,175.00	14,250.00	-2,925.00
7,500 gallons x \$1.90 per gallon (propane)=\$14,250						
02-900 Contingency	4,918.56	13,268.11	13,072.62	25,000.00	30,000.00	5,000.00

11:56 AM
Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 01-10 Administration Services / Administration CONT'D						
02-901 Disaster Contingency	0.00	0.00	0.00	20,000.00	0.00	-20,000.00
Operations	87,672.87	119,307.29	151,180.99	172,823.00	174,654.00	1,831.00
Contract Services						
03-155 Professional Services	0.00	8,894.02	1,748.24	1,000.00	1,000.00	0.00
Miscellaneous Professional Services						
03-620 TRIO Contract	16,493.06	14,604.49	5,750.00	16,256.00	20,000.00	3,744.00
Trio annual contract						
03-702 Audit	6,250.00	7,000.00	7,350.00	9,250.00	15,000.00	5,750.00
Annual financial audit per contract and Town of Gray Charter requirement						
Contract Services	22,743.06	30,498.51	14,848.24	26,506.00	36,000.00	9,494.00
Supplies & Equipment						
04-240 Office Supplies	5,158.21	4,771.80	5,889.06	5,000.00	7,500.00	2,500.00
04-260 Office Equipment	897.49	2,523.65	3,164.40	3,680.00	4,160.00	480.00
Postage meter rental						
04-621 Copiers/Copies	4,336.19	3,745.43	5,567.51	7,540.00	9,500.00	1,960.00
Includes copier maintenance for all machines Town wide						
Supplies & Equipment	10,391.89	11,040.88	14,620.97	16,220.00	21,160.00	4,940.00
Administration	499,447.25	601,702.11	618,949.86	689,811.00	814,068.00	124,257.00

11:56 AM

Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 01-15 Administration Services / Human Resources						
Operations						
02-101 Memberships/Dues	0.00	0.00	0.00	0.00	4,541.00	4,541.00
SHRM Yearly Membership-\$259						
SHRM Certification Exam-\$450						
MTCMA Membership-\$40						
MLGHRA Membership\$40						
Time Clock Plus-Trio Software-Annual Cost\$3,752						
02-150 Personnel Development	0.00	0.00	0.00	0.00	17,750.00	17,750.00
HR Director Training-\$1,000						
All Staff Training Day Expenses-\$1,500						
All Staff Training Program-\$15,000						
Food & Beverage-Admin Trainings- \$250						
02-250 Postage	0.00	0.00	0.00	0.00	200.00	200.00
02-290 Advertising	0.00	0.00	0.00	0.00	1,200.00	1,200.00
02-700 Legal	0.00	0.00	0.00	0.00	10,000.00	10,000.00
Operations	0.00	0.00	0.00	0.00	33,691.00	33,691.00
Contract Services						
03-155 Professional Services	0.00	0.00	0.00	0.00	14,400.00	14,400.00
Background Checks-\$200						
Recruitment related Travel-\$200						
Service Milestone Awards-\$5,000						
Employee Appreciation Gift-\$3,000						
Sunshine Committee-						
Sympathy/Retirement/Birthday-\$5,000						
Wellness Committee-Wellness						
Incentives-\$1,000						
Contract Services	0.00	0.00	0.00	0.00	14,400.00	14,400.00
Human Resources	0.00	0.00	0.00	0.00	48,091.00	48,091.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 01-20 Administration Services / Community Development						
Pay & Benefits						
01-100 Full-time Personnel	169,445.50	185,798.52	160,901.76	201,184.00	203,486.00	2,302.00
Please see attached breakdown						
01-130 Per Diem Personnel	5,508.38	3,863.53	4,678.56	6,370.00	6,500.00	130.00
01-201 FICA/Medicare	13,484.93	15,073.12	12,756.80	16,933.00	19,109.00	2,176.00
FICA-6.2%; Medicare-1.45%						
01-203 Retirement	10,823.85	11,981.08	9,824.29	13,791.00	14,244.00	453.00
Employee retirement plan at scheduled rate for each individual full-time employee's tenure						
Pay & Benefits	199,262.66	216,716.25	188,161.41	238,278.00	243,339.00	5,061.00
Operations						
02-101 Memberships/Dues	785.00	785.00	535.00	800.00	800.00	0.00
This account is for dues for the American Institute of Certified Planners, MBOIA, Sebago Lakes Region Chamber of Commerce, misc costs						
02-150 Personnel Development	100.00	860.00	728.00	3,000.00	4,000.00	1,000.00
Miscellaneous certifications required for Staff; Bi-annual certification for planner-\$2,250						
02-200 Publications & Subscriptions	0.00	0.00	0.00	100.00	100.00	0.00
Zoning Practice APA						
02-250 Postage	0.00	0.00	0.00	300.00	800.00	500.00
02-290 Advertising	0.00	326.00	157.00	1,000.00	7,000.00	6,000.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 01-20 Administration Services / Community Development CONT'D						
02-390 Telephone	134.94	138.17	134.76	156.00	180.00	24.00
Fax line expense for the Community Development Office is shared equally by all three departments-average \$15/month x 12 months=\$180						
02-500 Mileage & Tolls Reimbursement	355.45	0.00	4.00	400.00	400.00	0.00
02-598 Marketing Expenses	0.00	75.00	0.00	500.00	500.00	0.00
Miscellaneous projects as assigned by the Town Council including appropriate software for development of in-house publications-Adobe Pro, Dream Weaver, Fireworks						
02-600 Manager's Expense	0.00	0.00	127.51	0.00	0.00	0.00
02-700 Legal	2,889.25	3,703.63	8,774.76	4,200.00	12,500.00	8,300.00
Operations	4,264.64	5,887.80	10,461.03	10,456.00	26,280.00	15,824.00
Contract Services						
03-155 Professional Services	821.83	3,793.53	2,122.50	10,000.00	10,000.00	0.00
Open Space Plan-\$5,000; Storm water standards-\$5,000						
03-157 Comp Plan Implementation	0.00	0.00	0.00	10,000.00	0.00	-10,000.00
Moved To Capital						
Contract Services	821.83	3,793.53	2,122.50	20,000.00	10,000.00	-10,000.00
Supplies & Equipment						
04-240 Office Supplies	913.70	866.61	854.64	1,000.00	1,000.00	0.00
04-246 Codification & Maps	250.00	0.00	0.00	500.00	1,500.00	1,000.00
04-260 Office Equipment	59.99	316.68	134.99	500.00	1,600.00	1,100.00
Miscellaneous equipment						

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Expense

		2020	2021	2022	2023	2024	Elec Req vs Curr Bud Change \$
		Actual	Actual	Actual	Budget	Elected	
Dept/Div: 01-20 Administration Services / Community Development							
CONT'D							
	Supplies & Equipment	1,223.69	1,183.29	989.63	2,000.00	4,100.00	2,100.00
	Community Development	205,572.82	227,580.87	201,734.57	270,734.00	283,719.00	12,985.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 01-30 Administration Services / Assessing						
Pay & Benefits						
01-100 Full-time Personnel	104,194.24	112,780.89	105,863.83	116,210.00	129,580.00	13,370.00
Please see attached breakdown						
01-201 FICA/Medicare	7,389.62	8,191.43	7,832.05	9,424.00	9,913.00	489.00
FICA-6.2%; Medicare-1.45%						
01-203 Retirement	4,197.07	4,799.27	6,351.70	6,973.00	9,071.00	2,098.00
Employee retirement plan at scheduled rate for each individual full-time employee's tenure						
Pay & Benefits	115,780.93	125,771.59	120,047.58	132,607.00	148,564.00	15,957.00
Operations						
02-101 Memberships/Dues	290.00	330.00	510.00	510.00	625.00	115.00
MAAO-\$80; IAAO-\$240; Maine Chapter IAAO-\$30; Sebago Lake Rotary Club- \$175; MTCMA \$100						
02-150 Personnel Development	324.00	1,853.92	1,135.00	3,407.00	6,970.00	3,563.00
MAAO Fall Conference-\$1,650; Maine Chapter of IAAO Annual Meeting-\$40; Property Tax Institute-\$600; Misc meetings/workshops-\$400; Maine Property Tax School-\$2,100; MTCMA Managers Interchange-\$390; MTCMA Management Institute-\$590; Misc Trainings-\$1,200						
02-250 Postage	0.00	0.00	0.00	200.00	200.00	0.00
02-390 Telephone	134.91	138.18	134.76	156.00	180.00	24.00
02-500 Mileage & Tolls Reimbursement	378.14	49.62	342.52	500.00	3,300.00	2,800.00
Mileage when town vehicle is not available due to Code Enforcement use and travel for personnel development						

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 01-30 Administration Services / Assessing	CONT'D					
02-701 Registry Fees	961.00	1,430.00	1,097.50	1,500.00	1,500.00	0.00
Cost of deeds received monthly from Cumberland County Registry at \$1.50 per page						
Operations	2,088.05	3,801.72	3,219.78	6,273.00	12,775.00	6,502.00
Contract Services						
03-370 Computer Support	2,519.15	2,556.15	1,156.20	675.00	675.00	0.00
Marshall Swift-Commercial Cost Figures-\$675						
03-640 Technical Support	1,930.00	3,630.00	3,980.00	4,000.00	5,000.00	1,000.00
Amount for changes and additions to GIS mapping-\$4,500; Public Parcel Viewer-\$500						
03-642 System Software	700.00	700.00	700.00	900.00	700.00	-200.00
GIS annual maintenance fee-\$700						
Contract Services	5,149.15	6,886.15	5,836.20	5,575.00	6,375.00	800.00
Supplies & Equipment						
04-240 Office Supplies	975.38	672.21	768.12	825.00	1,450.00	625.00
04-245 Tax Maps	0.00	250.00	300.00	300.00	300.00	0.00
\$300 Spatial Alternatives						
04-260 Office Equipment	112.95	832.57	208.61	350.00	500.00	150.00
Supplies & Equipment	1,088.33	1,754.78	1,276.73	1,475.00	2,250.00	775.00
Assessing	124,106.46	138,214.24	130,380.29	145,930.00	169,964.00	24,034.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 01-40 Administration Services / Code Enforcement						
Pay & Benefits						
01-100 Full-time Personnel	94,074.09	135,383.11	153,476.08	181,327.00	124,919.00	-56,408.00
Please see attached breakdown						
01-120 Part-Time Personnel	19,295.35	12,190.06	0.00	0.00	94,848.00	94,848.00
Please see attached breakdown						
01-130 Per Diem Personnel	9,802.50	0.00	5,665.00	0.00	0.00	0.00
01-170 Overtime	0.00	0.00	0.00	0.00	1,000.00	1,000.00
01-201 FICA/Medicare	9,326.89	11,132.43	11,807.23	14,704.00	19,999.00	5,295.00
FICA-6.2%; Medicare-1.45%						
01-203 Retirement	6,220.27	3,948.82	5,608.90	10,880.00	8,744.00	-2,136.00
Employee retirement plan at scheduled rate for each individual full-time employee's tenure						
Pay & Benefits	138,719.10	162,654.42	176,557.21	206,911.00	249,510.00	42,599.00
Operations						
02-101 Memberships/Dues	84.95	35.00	160.00	240.00	375.00	135.00
MBOI&A-\$105; Dues \$270						
02-150 Personnel Development	180.00	35.00	320.00	1,000.00	2,000.00	1,000.00
Prof Education Workshops-\$300; MBOIA Spring Conf-\$1,300;Health Officer Courses-\$400						
02-200 Publications & Subscriptions	0.00	0.00	0.00	750.00	1,500.00	750.00
Code Books/Manuals						
02-250 Postage	0.00	0.00	0.00	125.00	125.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 01-40 Administration Services / Code Enforcement CONT'D						
02-390 Telephone	134.89	138.17	134.75	156.00	180.00	24.00
Fax line expense for the Community Development Office is shared equally by all three departments-average \$15/month x 12 months=\$180						
02-391 Cell Phone	1,613.09	2,249.01	2,481.53	2,581.00	3,512.00	931.00
Cell phone \$44.32/month x 12 x 1 officer=\$531.84; Ipads \$125/month x 12=\$1,500; purchase of new phone-\$400; Cell phone 2 PT \$90/month * 12 Months=\$1,080						
02-500 Mileage & Tolls Reimbursement	459.36	0.00	217.62	100.00	3,000.00	2,900.00
Mileage incurred using own vehicle when town vehicles are unavailable						
02-502 Vehicle Maintenance	83.16	143.64	0.00	1,000.00	1,000.00	0.00
Oil changes & tires						
02-515 Vehicle Gas/Diesel	795.57	1,072.42	969.88	1,400.00	1,750.00	350.00
Gasoline estimated 500 gallons at \$3.50 per gallon=\$1,750						
02-700 Legal	1,298.75	2,813.38	6,115.50	6,500.00	10,000.00	3,500.00
Operations	4,649.77	6,486.62	10,399.28	13,852.00	23,442.00	9,590.00
Contract Services						
03-155 Professional Services	9,840.00	9,840.00	9,840.00	10,332.00	10,332.00	0.00
MyGov Code Enforcement Annual Fee						
Contract Services	9,840.00	9,840.00	9,840.00	10,332.00	10,332.00	0.00
Supplies & Equipment						
04-222 Uniforms	0.00	142.41	900.00	500.00	750.00	250.00
Safety shoes 3 employees x \$250 each						
04-240 Office Supplies	505.42	882.15	1,057.38	600.00	600.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 01-40 Administration Services / Code Enforcement CONT'D						
04-260 Office Equipment	286.99	0.00	0.00	0.00	0.00	0.00
04-621 Copiers/Copies	638.50	1,077.43	165.99	1,700.00	1,700.00	0.00
Supplies & Equipment	1,430.91	2,101.99	2,123.37	2,800.00	3,050.00	250.00
Code Enforcement	154,639.78	181,083.03	198,919.86	233,895.00	286,334.00	52,439.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 01-60 Administration Services / General Assistance						
Pay & Benefits						
01-130 Per Diem Personnel	4,920.00	5,200.00	5,200.00	5,200.00	10,400.00	5,200.00
01-201 FICA/Medicare	330.76	359.78	361.34	398.00	796.00	398.00
FICA-6.2%; Medicare-1.45%						
Pay & Benefits	5,250.76	5,559.78	5,561.34	5,598.00	11,196.00	5,598.00
Operations						
02-150 Personnel Development	0.00	0.00	0.00	200.00	400.00	200.00
MWDA conference(s) to update on required law/procedure changes						
02-500 Mileage & Tolls Reimbursement	0.00	0.00	0.00	50.00	200.00	150.00
02-801 Food/Household Personal Supp	86.11	38.63	255.91	250.00	250.00	0.00
Funds are used to authorize a purchase at the local grocery store for people who have an immediate need for food and cannot utilize the local food pantry.						
02-802 Heating Fuel	233.90	0.00	619.80	2,000.00	2,000.00	0.00
02-803 Rentals	5,507.00	4,934.00	16,007.69	40,000.00	40,000.00	0.00
02-804 Utilities	119.00	110.24	67.50	1,000.00	1,000.00	0.00
02-805 Burial	0.00	0.00	0.00	1,000.00	1,000.00	0.00
02-806 Medical Reimbursement	0.00	0.00	0.00	1,000.00	1,000.00	0.00
Operations	5,946.01	5,082.87	16,950.90	45,500.00	45,850.00	350.00
Contract Services						
03-155 Professional Services	0.00	0.00	0.00	2,592.00	840.00	-1,752.00
\$70.00 * 12 Months						
03-370 Computer Support	0.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00
VJB Services-Annual Contract						
Contract Services	0.00	1,500.00	1,500.00	4,092.00	2,340.00	-1,752.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 01-60 Administration Services / General Assistance CONT'D						
Supplies & Equipment						
04-240 Office Supplies	1,500.00	0.00	0.00	100.00	100.00	0.00
Supplies & Equipment	1,500.00	0.00	0.00	100.00	100.00	0.00
General Assistance	12,696.77	12,142.65	24,012.24	55,290.00	59,486.00	4,196.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 01-65 Administration Services / Communications & Information						
Pay & Benefits						
01-100 Full-time Personnel	67,733.65	70,046.17	118,178.94	128,700.00	137,854.00	9,154.00
Please see the attached breakdown						
01-120 Part-Time Personnel	23,263.17	27,922.87	1,543.75	0.00	3,000.00	3,000.00
FOAA Administration						
01-130 Per Diem Personnel	12,387.14	20,831.26	5,173.46	0.00	9,600.00	9,600.00
Summer Intern \$6,000						
Broadcaster \$3,600						
01-201 FICA/Medicare	7,976.06	9,265.98	9,533.62	10,436.00	11,280.00	844.00
FICA-6.2%; Medicare-1.45%						
01-203 Retirement	2,070.25	4,315.47	6,217.36	7,722.00	9,650.00	1,928.00
Employee retirement plan at scheduled rate for each individual full-time employee's tenure						
Pay & Benefits	113,430.27	132,381.75	140,647.13	146,858.00	171,384.00	24,526.00
Operations						
02-101 Memberships/Dues	100.00	0.00	0.00	150.00	150.00	0.00
02-150 Personnel Development	505.00	0.00	45.00	450.00	1,000.00	550.00
02-390 Telephone	0.00	116.48	1,780.11	1,440.00	2,040.00	600.00
\$170/month for GCTV designated data line						
02-700 Legal	0.00	0.00	0.00	0.00	1,000.00	1,000.00
02-900 Contingency	0.00	0.00	0.00	0.00	8,000.00	8,000.00
Operations	605.00	116.48	1,825.11	2,040.00	12,190.00	10,150.00
Contract Services						

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 01-65 Administration Services / Communications & Information						
CONT'D						
03-370 Computer Support	26,679.32	27,227.70	28,026.62	33,680.00	33,720.00	40.00
MS Office \$27,360						
Adobe \$900.00						
Fingercheck \$5460						
03-630 Site Host Fees	10,117.60	176.96	3,118.53	9,493.00	9,493.00	0.00
Streaming online videos (meetings) including Peak Agenda-\$9,493						
03-635 Webmaster Fees	4,018.19	6,984.75	4,183.99	9,816.00	9,180.00	-636.00
Annual renewal=\$4,482(VTH Support Services/Hosting); Miscellaneous website hosting fees=\$182; Adobe cloud=\$816; town hall server backup=\$3,700						
03-640 Technical Support	0.00	8,749.79	7,180.28	27,153.00	68,057.00	40,904.00
See attached break down						
Contract Services	40,815.11	43,139.20	42,509.42	80,142.00	120,450.00	40,308.00
Supplies & Equipment						
04-240 Office Supplies	531.27	517.25	218.40	500.00	500.00	0.00
04-260 Office Equipment	997.33	10,066.49	4,047.76	16,473.00	34,300.00	17,827.00
Miscellaneous office equipment-\$8000; printer replacement-\$600; battery backup ups-\$850; network switch- \$2,800; id maker printer-\$850; IT Cell phone-\$1,200;						
Document Scan/Index System \$20,000						
Supplies & Equipment	1,528.60	10,583.74	4,266.16	16,973.00	34,800.00	17,827.00
Communications & Information	156,378.98	186,221.17	189,247.82	246,013.00	338,824.00	92,811.00

Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 01-90 Administration Services / Elections						
Pay & Benefits						
01-120 Part-Time Personnel	2,570.44	2,376.19	426.50	0.00	0.00	0.00
01-130 Per Diem Personnel	586.38	1,833.78	1,065.94	7,918.00	6,000.00	-1,918.00
Election Worker Wages						
01-170 Overtime	108.91	417.05	116.50	0.00	0.00	0.00
01-201 FICA/Medicare	66.32	152.00	43.52	606.00	459.00	-147.00
FICA-6.2%; Medicare-1.45%						
(Additional office staff only)						
Pay & Benefits	3,332.05	4,779.02	1,652.46	8,524.00	6,459.00	-2,065.00
Operations						
02-150 Personnel Development	0.00	0.00	120.00	1,500.00	1,500.00	0.00
Election Officials Bi-Annual training=\$1,000; mandatory staff training-Registrar of Voters, Title 21A, SOS Conference=\$500						
02-242 Printing	0.00	3,357.74	1,941.03	3,225.00	6,000.00	2,775.00
Ballot Printing/March 2024 Presidential Primary Election						
Operations	0.00	3,357.74	2,061.03	4,725.00	7,500.00	2,775.00
Contract Services						
03-155 Professional Services	0.00	2,343.68	1,270.68	1,540.00	4,200.00	2,660.00
Tabulator Rental/Programming						
Contract Services	0.00	2,343.68	1,270.68	1,540.00	4,200.00	2,660.00
Supplies & Equipment						
04-240 Office Supplies	1,155.59	1,763.84	519.52	1,500.00	2,000.00	500.00
Various supplies needed to conduct the election and provide for Election Officers						

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Expense

Dept/Div:	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
01-90 Administration Services / Elections CONT'D						
Supplies & Equipment	1,155.59	1,763.84	519.52	1,500.00	2,000.00	500.00
Elections	4,487.64	12,244.28	5,503.69	16,289.00	20,159.00	3,870.00
Administration Services	1,157,329.70	1,359,188.35	1,368,748.33	1,657,962.00	2,020,645.00	362,683.00

Expense

		2020	2021	2022	2023	2024	Elec Req vs
		Actual	Actual	Actual	Budget	Elected	Curr Bud
							Change \$
Dept/Div: 02-01	Municipal Finances / Debt Service						
Operations							
	Operations	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00

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Expense

		2020	2021	2022	2023	2024	Elec Req vs
		Actual	Actual	Actual	Budget	Elected	Curr Bud
							Change \$
Dept/Div: 02-11	Municipal Finances / Reserves						
	Capital Reserves	0.00	0.00	0.00	0.00	0.00	0.00
	Reserves	0.00	0.00	0.00	0.00	0.00	0.00

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 02-12 Municipal Finances / Capital Projects						
Capital Reserves						
11-000 Capital Reserves	0.00	1,800,000.00	0.00	2,000,000.00	0.00	-2,000,000.00
Amount budgeted for transfer is equal to the amount requested as expenses scheduled for the FY 2021 CIP ONLY						
Capital Reserves	0.00	1,800,000.00	0.00	2,000,000.00	0.00	-2,000,000.00
Capital Projects	0.00	1,800,000.00	0.00	2,000,000.00	0.00	-2,000,000.00

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Expense

		2020	2021	2022	2023	2024	Elec Req vs
		Actual	Actual	Actual	Budget	Elected	Curr Bud
							Change \$
Dept/Div: 02-13	Municipal Finances / Employee Benefits						
	Pay & Benefits	0.00	0.00	0.00	0.00	0.00	0.00
	Operations						
	Operations	0.00	0.00	0.00	0.00	0.00	0.00
	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00

Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 02-14 Municipal Finances / General Insurance						
Pay & Benefits						
01-201 FICA/Medicare	1,741.68	0.00	0.00	0.00	0.00	0.00
Within Department Budgets						
01-202 Medical	754,590.33	731,108.44	661,897.09	902,253.00	963,493.00	61,240.00
Health Insurance/HRA-\$950,693						
Employee Assistance Program \$4,800						
Life Insurance \$8,000						
01-789 Wage Adjustments	0.00	0.00	0.00	215,000.00	308,686.00	93,686.00
Wage Adjustments-\$75,000						
COLA(6%)- \$223,686						
Performance/Wage Adjustments \$10,000						
Pay & Benefits	756,332.01	731,108.44	661,897.09	1,117,253.00	1,272,179.00	154,926.00
Operations						
02-680 General Insurance	75,664.00	78,248.00	80,225.00	84,236.00	94,695.00	10,459.00
Projected						
02-681 Unemployment	817.44	2,378.64	4,021.02	2,500.00	2,500.00	0.00
02-682 Workers Compensation	100,144.30	110,221.20	78,066.70	97,698.00	116,244.00	18,546.00
02-683 Vacation/Sick Accrual	0.00	26,843.50	26,319.92	35,000.00	25,000.00	-10,000.00
Vacation Accruals						
02-684 Sick Accrual	0.00	0.00	0.00	0.00	25,000.00	25,000.00
Operations	176,625.74	217,691.34	188,632.64	219,434.00	263,439.00	44,005.00
General Insurance	932,957.75	948,799.78	850,529.73	1,336,687.00	1,535,618.00	198,931.00
Municipal Finances	932,957.75	2,748,799.78	850,529.73	3,336,687.00	1,535,618.00	-1,801,069.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 03-20 Library/Parks & Recreation / Library						
Pay & Benefits						
01-100 Full-time Personnel	147,519.86	152,185.90	157,981.58	213,431.00	238,306.00	24,875.00
Please see attached breakdown						
01-120 Part-Time Personnel	57,752.16	57,277.23	48,351.60	47,320.00	50,123.00	2,803.00
Please see attached breakdown						
01-130 Per Diem Personnel	0.00	0.00	0.00	5,400.00	0.00	-5,400.00
01-170 Overtime	682.34	33.80	224.06	0.00	0.00	0.00
01-201 FICA/Medicare	15,705.08	16,195.83	15,624.63	21,499.00	22,065.00	566.00
FICA-6.2%; Medicare-1.45%						
01-203 Retirement	7,196.29	7,431.21	7,512.97	14,888.00	16,681.00	1,793.00
Employee retirement plan at scheduled rate for each individual full-time employee's tenture						
Pay & Benefits	228,855.73	233,123.97	229,694.84	302,538.00	327,175.00	24,637.00
Operations						
02-101 Memberships/Dues	175.00	0.00	175.00	175.00	175.00	0.00
A group membership covering all staff to Maine Library Association (\$175)						
02-150 Personnel Development	0.00	0.00	542.00	650.00	1,500.00	850.00
Maine Library Association conference, Children's Library conference, Misc Training						
02-250 Postage	301.67	429.65	351.97	500.00	500.00	0.00
Mailing library notices to patrons, shipping of out-of-state inter-library loan items						
02-390 Telephone	3,932.17	3,880.70	3,972.16	4,500.00	4,620.00	120.00
\$285/month x 12 months=\$4,620						

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 03-20 Library/Parks & Recreation / Library CONT'D						
02-394 Maine InfoNet	5,566.80	6,162.40	6,575.72	6,750.00	8,366.00	1,616.00
This money is used to gain access to millions of volumes and items through the Minerva consortium. It pays our annual membership to the consortium and funds the delivery fee for items requested from remote libraries.						
02-500 Mileage & Tolls Reimbursement	119.48	0.00	0.00	500.00	500.00	0.00
Cover travel costs to meetings						
02-501 Electricity	8,336.64	5,933.07	3,594.15	9,000.00	4,500.00	-4,500.00
02-506 Water	866.41	1,223.71	1,419.07	1,457.00	1,560.00	103.00
02-802 Heating Fuel	3,196.88	4,559.50	3,819.76	4,695.00	5,220.00	525.00
2,900 gal x 1.80/gal= \$5,220						
Operations	22,495.05	22,189.03	20,449.83	28,227.00	26,941.00	-1,286.00
Contract Services						
Contract Services	0.00	0.00	0.00	0.00	0.00	0.00
Supplies & Equipment						
04-240 Office Supplies	4,480.02	4,453.23	2,764.59	4,600.00	4,600.00	0.00
Office supplies cover an array of materials that are used to support the ability to deliver services, process new materials, and function as a highly used library. These include pens, security cases, book tape, printer cartridges, cleaning products, stamps, ink, etc. The Library creates flyers, newsletters, posters for events and handouts at an increased rate. Poland Springs bottled water=\$50/month.						
04-260 Office Equipment	553.93	1,005.53	2,653.53	2,000.00	3,000.00	1,000.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 03-20 Library/Parks & Recreation / Library CONT'D						
04-281 Books	27,294.51	33,521.96	30,350.94	32,000.00	33,000.00	1,000.00
04-282 Periodicals	1,883.56	1,918.40	2,013.40	2,000.00	2,000.00	0.00
Funding for this allows for subscriptions to over 50 periodicals						
04-285 Books Lost	39.25	161.85	16.99	150.00	150.00	0.00
Covers replacement costs of materials requested from another library and not returned by the patron						
04-286 Audio/Visual Materials	9,246.53	9,043.99	8,298.14	11,000.00	12,000.00	1,000.00
04-621 Copiers/Copies	510.27	614.13	845.87	1,550.00	1,550.00	0.00
Supplies & Equipment	44,008.07	50,719.09	46,943.46	53,300.00	56,300.00	3,000.00
Library	295,358.85	306,032.09	297,088.13	384,065.00	410,416.00	26,351.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 03-21 Library/Parks & Recreation / Parks & Recreation						
Pay & Benefits						
01-130 Per Diem Personnel	0.00	900.00	0.00	0.00	0.00	0.00
01-162 Wilkies Beach Attendent	0.00	3,952.98	7,501.25	12,075.00	12,075.00	0.00
01-201 FICA/Medicare	0.00	295.06	573.86	924.00	924.00	0.00
Pay & Benefits	0.00	5,148.04	8,075.11	12,999.00	12,999.00	0.00
Operations						
02-101 Memberships/Dues	593.00	1,979.78	1,016.00	1,610.00	1,610.00	0.00
MRPA=\$135; NRPA-\$675; Movie/Music Annual Licensing=\$800						
02-150 Personnel Development	1,403.80	929.00	3,278.03	1,970.00	3,254.00	1,284.00
Playground workshop-\$86, NRPA online classes-\$240; ACA Conference- \$928; MRPA Fall workshop-\$80; MRPA Spring workshop-\$800; NNE Conference-\$1,000; SMART meeting- \$120						
02-250 Postage	0.00	200.00	11.19	100.00	100.00	0.00
02-262 WilkiesBeach	1,746.65	3,613.51	994.02	0.00	0.00	0.00
Moved to Buildings & Grounds Budget						
02-263 Water Testing	450.00	90.00	1,410.00	0.00	0.00	0.00
Moved to Buildings & Grounds Budget						
02-290 Advertising	0.00	0.00	99.95	100.00	100.00	0.00
02-390 Telephone	0.00	314.91	0.00	0.00	516.00	516.00
Telephone-\$123/month x 12 months=\$1,476						
02-391 Cell Phone	303.11	0.00	371.83	516.00	0.00	-516.00
\$43/month x 12 months=\$516						
02-500 Mileage & Tolls Reimbursement	0.00	0.00	0.00	200.00	200.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 03-21 Library/Parks & Recreation / Parks & Recreation CONT'D						
02-501 Electricity \$1,600 * 12 Months = \$19,200	3,917.87	3,375.68	0.00	3,600.00	19,200.00	15,600.00
02-502 Vehicle Maintenance	626.15	33.20	0.00	0.00	0.00	0.00
02-506 Water \$68/month x 12 months=\$816	521.78	710.60	769.30	918.00	816.00	-102.00
02-515 Vehicle Gas/Diesel	103.13	198.35	108.21	0.00	0.00	0.00
02-802 Heating Fuel Estimated 5,800 gallons x \$1.75/gal	9,118.29	5,882.22	7,181.40	8,015.00	10,150.00	2,135.00
02-864 Special Events Tree lighting, Halloween, Movies in the Park, Easter, etc	0.00	1,046.20	1,566.49	3,000.00	5,000.00	2,000.00
Operations	18,783.78	18,373.45	16,806.42	20,029.00	40,946.00	20,917.00
Contract Services						
Contract Services	0.00	0.00	0.00	0.00	0.00	0.00
Supplies & Equipment						
04-220 Equipment	0.00	0.00	0.00	0.00	1,000.00	1,000.00
04-222 Uniforms Admin polo shirts-4 x \$75=\$375 & hoodies; other staff t-shirts=\$100	0.00	411.00	263.00	400.00	400.00	0.00
04-240 Office Supplies	646.39	516.48	683.58	750.00	1,750.00	1,000.00
04-260 Office Equipment Miscellaneous small office equipment, laminator	0.00	159.98	334.72	350.00	1,500.00	1,150.00
04-621 Copiers/Copies	879.20	920.55	0.00	1,500.00	1,500.00	0.00
Supplies & Equipment	1,525.59	2,008.01	1,281.30	3,000.00	6,150.00	3,150.00
Buildings Supplies/Maintenance						

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 03-21 Library/Parks & Recreation / Parks & Recreation CONT'D						
09-312 Parks & Facilities	1,409.16	5,555.75	3,615.39	4,261.00	4,261.00	0.00
Picnic Tables, Benches, etc.						
09-313 Libby Hill	219.36	1,992.32	0.00	0.00	0.00	0.00
Buildings	1,628.52	7,548.07	3,615.39	4,261.00	4,261.00	0.00
Supplies/Maintenance						
Parks & Recreation	21,937.89	33,077.57	29,778.22	40,289.00	64,356.00	24,067.00
Library/Parks & Recreation	317,296.74	339,109.66	326,866.35	424,354.00	474,772.00	50,418.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 04-41 Public Safety Services / Public Safety						
Pay & Benefits						
01-100 Full-time Personnel	399,931.57	421,924.05	398,313.31	582,056.00	629,079.00	47,023.00
Please refer to attached breakdown						
01-130 Per Diem Personnel	164,234.21	128,582.53	141,103.08	178,554.00	250,000.00	71,446.00
Please refer to attached breakdown.						
This account is for per-diem coverage to assist covering day, night and weekend shifts.						
01-150 Officers	3,500.00	1,100.00	0.00	1,000.00	2,000.00	1,000.00
01-164 PerCall	58,477.56	43,017.03	29,968.12	58,116.00	58,116.00	0.00
01-170 Overtime	22,925.58	66,331.08	120,328.67	25,000.00	50,000.00	25,000.00
01-201 FICA/Medicare	50,318.97	52,036.33	54,046.74	67,348.00	61,206.00	-6,142.00
FICA-6.2%; Medicare-1.45%						
01-203 Retirement	23,184.22	23,702.61	31,360.57	35,642.00	80,522.00	44,880.00
Employee retirement plan at scheduled rate for each individual full-time employee's tenure						
12.8% Match per TM 3/17/2023-MainePers						
Pay & Benefits	722,572.11	736,693.63	775,120.49	947,716.00	1,130,923.00	183,207.00
Operations						
02-025 Dry Hydrants	0.00	0.00	0.00	500.00	10,000.00	9,500.00
Repairs/Maintenance						
02-101 Memberships/Dues	11,364.68	14,590.31	20,385.92	14,159.00	19,514.00	5,355.00
Please refer to budget sheet for detail						

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 04-41 Public Safety Services / Public Safety CONT'D						
02-150 Personnel Development	23,917.98	6,803.41	6,194.71	15,000.00	15,000.00	0.00
Classes for full time members-\$5,000, Chief's continuing education & professional conferences-\$3,000, classes call department members- \$2,000; Misc Trainings-\$5,000						
02-151 EMS License	0.00	575.00	584.99	310.00	310.00	0.00
EMS License-\$220, EMT renewals-\$90 (various)						
02-152 Physicals/Innoculations	1,196.50	3,247.91	3,797.50	2,500.00	5,000.00	2,500.00
OSHA requires mandates governing Infectious Disease Control (ie: Hepatitis B Vaccine and TB testing) for the Fire-Rescue personnel and physicals as required by the State BOL; Pulmonary function testing; Town-wide flu vaccines.						
02-180 ALS Intercepts	0.00	900.00	300.00	1,200.00	1,200.00	0.00
Advanced Life Support that is provided by outside entities when our own staff is unavailable						
02-390 Telephone	4,387.64	4,732.79	5,479.01	4,980.00	6,408.00	1,428.00
This account is for all telephones and lines for 3 fire stations including base costs and long distance. \$534/month x 12 months=\$6,408						
02-391 Cell Phone	5,150.93	4,167.45	9,685.49	5,820.00	11,460.00	5,640.00
02-393 Internet	2,364.89	2,364.89	2,364.89	2,580.00	2,586.00	6.00
Internet services at Central and Village Stations						

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 04-41 Public Safety Services / Public Safety CONT'D						
02-401 Fire Relief/Onsite Support	136.85	0.00	119.42	350.00	0.00	-350.00
02-402 Emergency Management Agency EOC supplies	0.00	385.82	0.00	500.00	2,000.00	1,500.00
02-405 Ladder Maintenance Aerial ground ladder annual testing- \$1,300; hose testing-\$4,500 (moved from vehicle maintenance)	2,190.00	1,665.00	1,215.00	5,800.00	5,800.00	0.00
02-500 Mileage & Tolls Reimbursement Mileage reimbursement for anticipated travel-reimbursement at Federal Standard Rate	2,061.58	930.63	9.25	3,000.00	3,000.00	0.00
02-502 Vehicle Maintenance This account is for the preventive maintenance and repair of apparatus and vehicles. Pump testing-\$600; SRO vehicle upfitting & lettering-\$3,500; Vehicle Maint-\$34,600	35,183.68	35,936.23	28,680.02	38,700.00	38,700.00	0.00
02-515 Vehicle Gas/Diesel Gas/diesel fuel for the 16 pieces of equipment plus support units. Estimated at 6,000 gallons diesel x \$4.50 per gallon-\$27,000 and 2,000 gallons unleaded x \$3.50 per gallon- \$7,000	18,639.82	17,905.75	20,257.26	27,720.00	34,000.00	6,280.00
02-655 Rescue Billing	14,997.77	15,701.41	20,050.19	16,200.00	25,596.00	9,396.00
02-740 Veterinary Fees	0.00	0.00	0.00	150.00	150.00	0.00
02-741 Cremation	0.00	0.00	0.00	150.00	150.00	0.00
02-742 Humane Shelter Operations	8,323.68 129,916.00	8,323.68 118,230.28	8,323.68 127,447.33	11,099.00 150,718.00	12,400.00 193,274.00	1,301.00 42,556.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 04-41 Public Safety Services / Public Safety CONT'D						
Contract Services						
03-750 Security	478.00	0.00	0.00	0.00	0.00	0.00
03-840 County Dispatch	28,538.00	58,759.00	60,536.00	62,321.00	69,418.00	7,097.00
This item is for contracting services for dispatch with Cumberland County Regional Communications Center						
Contract Services	29,016.00	58,759.00	60,536.00	62,321.00	69,418.00	7,097.00
Supplies & Equipment						
04-220 Equipment	0.00	0.00	0.00	1,500.00	2,500.00	1,000.00
Equipment/Hazardous Equipment Supply						
04-222 Uniforms	4,073.94	8,703.48	10,771.90	12,500.00	14,500.00	2,000.00
04-240 Office Supplies	3,733.77	3,938.33	2,569.75	3,500.00	3,500.00	0.00
Miscellaneous office and cleaning supplies; ACO supplies-\$500						
04-250 Postage	38.14	26.06	0.00	750.00	750.00	0.00
04-260 Office Equipment	978.40	3,966.32	1,106.48	2,750.00	2,750.00	0.00
This account will be used to purchase any small office equipment, desks, chairs, etc.						
04-380 Radio Repair	5,344.81	9,009.87	12,750.85	10,000.00	10,000.00	0.00
This account is for portable, monitor and mobile repairs as well as replacement of 5 new radios per year @ \$1,000 each. Repairs & Maintenance \$5,000						

Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 04-41 Public Safety Services / Public Safety CONT'D						
04-406 Fire Prevention This account represents the cost of Fire Prevention week and EMS week programs for the schools and day care centers. We also hold two Open House Nights at the station and purchase smoke/CO2 detectors.	1,423.30	1,422.18	1,483.19	2,000.00	2,000.00	0.00
04-407 Firefighting Equipment This account is for repairs, replacements because of damage, battery replacement and miscellaneous. Includes \$1,500 Green Insurance for firefighters. Consolidated FF Equipment & EMS Equipment lines.	21,298.92	42,413.01	44,881.32	39,520.00	39,520.00	0.00
04-408 Training Supplies This account is for the membership to keep certification and training needs as required by State and Federal Regulations-meals, materials, seminars, manuals, software, IT equipment.	102.65	3,790.00	2,854.97	4,000.00	4,000.00	0.00
04-421 EMT Supplies This account represents funds for stocking ambulances, meters, response bags, medications, etc.	19,038.51	15,804.60	24,688.77	19,425.00	25,000.00	5,575.00
04-422 EMT Equipment	9,252.22	0.00	0.00	0.00	0.00	0.00
04-503 Hazardous Materials	767.00	951.61	0.00	1,000.00	0.00	-1,000.00
04-621 Copiers/Copies	0.00	70.68	0.00	0.00	0.00	0.00
Supplies & Equipment	66,051.66	90,096.14	101,107.23	96,945.00	104,520.00	7,575.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 04-41 Public Safety Services / Public Safety CONT'D						
Public Safety Building						
05-501 Electricity	7,907.08	5,693.31	4,597.86	8,500.00	15,300.00	6,800.00
05-506 Water	866.41	1,223.71	1,267.09	1,457.00	1,662.00	205.00
05-802 Heating Fuel	5,386.63	5,843.41	11,388.13	9,160.00	11,700.00	2,540.00
6,500 gallons x \$1.80/gallon (propane)						
Public Safety Building	14,160.12	12,760.43	17,253.08	19,117.00	28,662.00	9,545.00
Village Station (renamed)						
06-501 Electricity	1,318.44	676.81	0.00	1,400.00	0.00	-1,400.00
Moved to Buildings & Grounds						
06-506 Water	187.87	256.03	273.13	324.00	0.00	-324.00
Moved to Buildings & Grounds						
06-805 Heating Fuel	1,485.40	1,005.42	1,727.66	1,832.00	0.00	-1,832.00
Village Station (renamed)	2,991.71	1,938.26	2,000.79	3,556.00	0.00	-3,556.00
Dry Mills Station						
07-501 Electricity	618.34	289.76	0.00	500.00	900.00	400.00
07-802 Heating Fuel	996.21	790.62	1,159.66	2,290.00	2,160.00	-130.00
1,200 gallons x \$1.80/gallon (propane)						
Dry Mills Station	1,614.55	1,080.38	1,159.66	2,790.00	3,060.00	270.00
Old Village Station						
08-501 Electricity	0.00	0.00	190.81	0.00	0.00	0.00
Old Village Station	0.00	0.00	190.81	0.00	0.00	0.00
Buildings Supplies/Maintenance						
Buildings	0.00	0.00	0.00	0.00	0.00	0.00
Supplies/Maintenance						
Public Safety	966,322.15	1,019,558.12	1,084,815.39	1,283,163.00	1,529,857.00	246,694.00

Expense

		2020	2021	2022	2023	2024	Elec Req vs
		Actual	Actual	Actual	Budget	Elected	Curr Bud
							Change \$
Dept/Div: 04-42 Public Safety Services / Animal Control							
Pay & Benefits							
	Pay & Benefits	0.00	0.00	0.00	0.00	0.00	0.00
Operations							
	Operations	0.00	0.00	0.00	0.00	0.00	0.00
Supplies & Equipment							
	Supplies & Equipment	0.00	0.00	0.00	0.00	0.00	0.00
	Animal Control	0.00	0.00	0.00	0.00	0.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 04-43 Public Safety Services / Utilities Operations						
02-850 Street Lights This line covers the cost of street light rental from Central Maine Power	25,855.41	11,835.17	847.12	20,000.00	20,000.00	0.00
02-851 Traffic Lights 4.5 signals at \$555 per year=\$2,500	2,290.81	1,371.81	0.00	2,500.00	2,500.00	0.00
02-852 Traffic Lights Maintenance 4 signals at \$1,750 each=\$7,000	509.90	10,143.20	1,010.00	6,000.00	7,000.00	1,000.00
02-860 Hydrants \$21,197/month x 12=\$254,364	126,852.00	183,102.00	200,900.00	224,064.00	254,364.00	30,300.00
Operations	155,508.12	206,452.18	202,757.12	252,564.00	283,864.00	31,300.00
Utilities	155,508.12	206,452.18	202,757.12	252,564.00	283,864.00	31,300.00
Public Safety Services	1,121,830.27	1,226,010.30	1,287,572.51	1,535,727.00	1,813,721.00	277,994.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 05-51 Public Works Services / Winter Roads						
Pay & Benefits						
01-100 Full-time Personnel	169,725.13	151,475.65	170,489.10	166,044.00	214,543.00	48,499.00
See attached breakdown. This line covers 22 weeks from November to April while winter operations are on-going.						
Salary Adjustments given 3/17 per TM						
01-130 Per Diem Personnel	0.00	0.00	128.00	0.00	0.00	0.00
01-140 Seasonal Personnel	27,279.00	4,424.00	5,776.00	20,000.00	22,000.00	2,000.00
This line covers the cost of seasonal hours. These positions assist with all winter activities.						
01-170 Overtime	26,501.94	20,239.99	32,714.67	37,960.00	50,000.00	12,040.00
01-201 FICA/Medicare	15,996.70	13,199.16	15,775.67	18,199.00	20,238.00	2,039.00
FICA-6.2%; Medicare-1.45%						
Salary Adjustments given 3/17 per TM						
01-203 Retirement	1,987.32	6,569.91	11,573.05	13,892.00	18,518.00	4,626.00
Employee retirement plan at scheduled rate for each individual full-time employee's tenure						
Salary Adjustments given 3/17 per TM						
Pay & Benefits	241,490.09	195,908.71	236,456.49	256,095.00	325,299.00	69,204.00
Operations						
02-391 Cell Phone	490.03	917.39	996.73	1,281.00	1,580.00	299.00
2 phones @ \$90.00 * 12 months = \$1,080						
On Call Cell phone stipend \$500						
02-392 Pager Rental	289.45	172.62	0.00	0.00	0.00	0.00
02-667 FEMA/MEMA	31.17	0.00	0.00	0.00	0.00	0.00

Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 05-51 Public Works Services / Winter Roads CONT'D						
Operations	810.65	1,090.01	996.73	1,281.00	1,580.00	299.00
Contract Services						
Contract Services	0.00	0.00	0.00	0.00	0.00	0.00
Supplies & Equipment						
04-220 Equipment	8,864.74	6,522.19	7,900.00	13,000.00	13,000.00	0.00
This line covers the cost of equipment rentals for winter operations such as dozer and excavators for stockpiling. Dump truck rentals for snow removal.						
04-223 Supplies	279.69	552.14	82.02	750.00	750.00	0.00
This line covers the purchase of small items pertaining to winter operations. Such as gloves and mailboxes						
04-510 Plowing Sanding Supplies	13,001.50	15,411.94	13,480.00	15,000.00	17,000.00	2,000.00
This line covers the cost of cutting edges for our plows and wings. It also covers any repairs to our plows and wings.						
04-511 Salt	171,030.41	130,442.93	154,667.80	235,000.00	273,000.00	38,000.00
This line covers the purchase of salt for winter operations. 3,900 tons at \$70 per ton.						
04-512 Sand	21,388.00	23,740.00	27,455.00	37,500.00	37,500.00	0.00
This line covers the purchase of 7,500 yrds @ \$5/yrd.						
04-513 Culvert Supplies	9.89	0.00	0.00	400.00	400.00	0.00
This line covers the purchase of items associated with the thawing of culverts. Such items include service of the burner.						

Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 05-51 Public Works Services / Winter Roads CONT'D						
04-514 Calcium Chloride	3,725.00	4,407.42	0.00	6,500.00	7,313.00	813.00
This line covers the purchase of calcium used in de-icing operations during snow removal. We use an average of approximately 4,063 gallons @ \$1.80/gal=\$7,313						
Supplies & Equipment	218,299.23	181,076.62	203,584.82	308,150.00	348,963.00	40,813.00
Winter Roads	460,599.97	378,075.34	441,038.04	565,526.00	675,842.00	110,316.00

Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 05-52 Public Works Services / Summer Roads						
Pay & Benefits						
01-100 Full-time Personnel	177,295.57	197,369.41	227,931.41	229,300.00	307,186.00	77,886.00
Please see attached breakdown. This line covers 7 full-time employees for 30 weeks in which summer maintenance operations are done. Salary Adjustment per TM 3/17/23						
01-140 Seasonal Personnel	5,687.50	176.00	0.00	0.00	0.00	0.00
01-170 Overtime	910.30	3,055.13	1,034.27	2,073.00	4,000.00	1,927.00
This line covers overtime call-outs in summer for things such as downed trees and flooded roadways.						
01-201 FICA/Medicare	14,633.71	15,565.77	17,311.44	18,859.00	23,806.00	4,947.00
FICA-6.2%; Medicare-1.45% Salary Adjustments per TM 3/17/2023						
01-203 Retirement	18,693.54	11,814.82	13,212.03	15,156.00	21,783.00	6,627.00
Employee retirement plan at scheduled rate for each individual full-time employee's tenure. Salary Adjustment per TM 3/17/2023						
Pay & Benefits	217,220.62	227,981.13	259,489.15	265,388.00	356,775.00	91,387.00
Operations						
02-101 Memberships/Dues	180.00	283.00	75.00	400.00	400.00	0.00
02-150 Personnel Development	525.00	138.50	785.00	1,000.00	2,000.00	1,000.00
Outside personnel development/safety training as required for DOL and per internal policy.						

Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 05-52 Public Works Services / Summer Roads CONT'D						
02-152 Physicals/Innoculations This line covers the cost of drug testing required by the Federal Transportation Act. Any CDL Operator has to be in a drug testing program.	955.00	707.50	434.00	650.00	650.00	0.00
02-380 Radio Maintenance This line covers the repair and maintenance of 20 Public Works radios. Upgrades and frequency changes are needed.	855.41	0.00	623.08	850.00	850.00	0.00
02-500 Mileage & Tolls Reimbursement This line covers the cost of Transpass	70.00	5.75	19.00	50.00	500.00	450.00
02-603 Gravel Crushing This line covers the purchase of crushed gravel-1,600 yrds @ \$12/yrd	17,634.00	15,520.00	13,359.00	19,000.00	19,200.00	200.00
02-604 Road Striping & Crosswalks This line covers the cost of line striping. We paint most of our hot top ways and Gray Village annually. An additional \$15,000 for FY 2024 to strip the transfer station.	52,321.39	58,246.92	40,582.29	90,300.00	90,300.00	0.00
Operations	72,540.80	74,901.67	55,877.37	112,250.00	113,900.00	1,650.00
Contract Services						
03-156 Labor Flaggers for Construction Zones	15,281.44	11,409.46	16,166.00	16,000.00	25,000.00	9,000.00
03-751 Engineering Service This line covers the cost of any minor engineering services required	9,581.67	5,999.99	7,960.47	25,000.00	35,000.00	10,000.00
Contract Services	24,863.11	17,409.45	24,126.47	41,000.00	60,000.00	19,000.00

Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 05-52 Public Works Services / Summer Roads CONT'D						
Supplies & Equipment						
04-392 Equipment Rental	22,625.00	13,729.00	14,650.67	20,000.00	6,500.00	-13,500.00
This line covers the cost of equipment rental not in inventory						
04-513 Culvert Supplies	13,084.85	12,869.37	10,276.81	17,000.00	20,000.00	3,000.00
This line covers the purchase of culverts to stock for emergency repair \$15,000; catch basins cleaned every year \$5,000.						
04-516 Trees	24,015.00	6,340.00	6,477.59	22,220.00	20,000.00	-2,220.00
This line covers the cost of tree removal that the staff cannot handle. These trees are in our right of way and must be removed.						
04-517 Street Repair	28,538.75	11,460.07	22,028.91	30,000.00	35,000.00	5,000.00
This line covers the purchase of cold patch to patch pot holes.						
04-518 Bridges & Guardrails	5,062.00	1,069.00	3,852.99	7,200.00	7,200.00	0.00
This line covers the cost to replace guardrails.						
04-519 Dust Control	706.75	0.00	0.00	0.00	0.00	0.00
04-521 Signs	5,480.95	4,488.84	4,945.40	6,000.00	6,000.00	0.00
This line covers the cost of sign replacement on our roadways. Both theft and regular maintenance drive these costs.						
04-522 Summer Hand Tools	293.75	105.11	295.34	300.00	300.00	0.00
This line covers the cost to replace small hand tools, such as shovels.						

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Expense

Dept/Div:	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
05-52 Public Works Services / Summer Roads CONT'D						
Supplies & Equipment	99,807.05	50,061.39	62,527.71	102,720.00	95,000.00	-7,720.00
Summer Roads	414,431.58	370,353.64	402,020.70	521,358.00	625,675.00	104,317.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 05-53 Public Works Services / Additional Roadwork						
Contract Services						
03-691 Plowing/Sanding Private Roads	135,630.40	138,710.40	136,958.25	150,000.00	177,500.00	27,500.00
Additional money for potential private road						
03-692 Interlocal-Town of Windham Agreement with Windham	2,383.02	2,383.02	2,644.80	2,503.00	3,000.00	497.00
Contract Services	138,013.42	141,093.42	139,603.05	152,503.00	180,500.00	27,997.00
Additional Roadwork	138,013.42	141,093.42	139,603.05	152,503.00	180,500.00	27,997.00

Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 05-54 Public Works Services / Garage						
Pay & Benefits						
01-100 Full-time Personnel	57,874.72	65,971.07	59,694.02	58,885.00	61,277.00	2,392.00
Please see attached breakdown.						
01-120 Part-Time Personnel	0.00	0.00	10,303.05	11,138.00	11,591.00	453.00
01-170 Overtime	0.00	0.00	509.58	600.00	600.00	0.00
01-201 FICA/Medicare	4,493.97	5,165.08	5,324.61	5,676.00	5,357.00	-319.00
FICA-6.2%; Medicare-1.45%						
01-203 Retirement	3,882.04	3,693.73	3,903.40	3,569.00	4,289.00	720.00
Employee retirement plan at scheduled rate for each individual full-time employee's tenure.						
Pay & Benefits	66,250.73	74,829.88	79,734.66	79,868.00	83,114.00	3,246.00
Operations						
02-250 Postage	5.85	0.00	0.00	0.00	500.00	500.00
02-390 Telephone	1,412.67	1,457.91	1,456.76	1,572.00	1,625.00	53.00
02-391 Cell Phone	717.98	105.84	0.00	0.00	0.00	0.00
02-393 Internet	825.00	375.00	0.00	0.00	0.00	0.00
02-501 Electricity	10,333.22	7,393.29	7,333.64	12,000.00	15,000.00	3,000.00
This line covers the cost of electricity at the garage and associated buildings.						
02-506 Water	866.41	1,223.71	1,212.49	1,457.00	1,560.00	103.00
02-515 Vehicle Gas/Diesel	32,753.16	21,958.64	38,829.54	56,210.00	46,500.00	-9,710.00
Diesel 8,000 gallons x \$4.50/gal=\$36,000 and gas 3000 gallons x \$3.50/gal=\$10,500						

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 05-54 Public Works Services / Garage CONT'D						
02-602 Body Work This line covers the bodywork that cannot be done in-house because of OSHA standards.	4,529.51	5,200.00	0.00	7,500.00	8,000.00	500.00
02-661 Holding Tank Pumping This line covers the cost of pumping and disposal of materials from the holding tank at the town garage. Depending on the number of weather events the system has to be pumped 4 to 6 times. 6 pumps at \$500=\$3,000	930.00	855.00	1,420.00	2,720.00	3,000.00	280.00
02-802 Heating Fuel Propane estimated 8,000 gallons x \$1.80/gal	9,706.10	10,468.70	16,236.20	16,030.00	14,400.00	-1,630.00
Operations	62,079.90	49,038.09	66,488.63	97,489.00	90,585.00	-6,904.00
Contract Services						
03-412 Equipment Inspections Crane Inspection-\$540; Maine Air Power (compressor) yearly-\$720; lift inspection-\$660; jack stand inspection-\$150; oil/water separator inspection-\$860	1,517.11	1,485.03	2,411.78	3,000.00	2,930.00	-70.00
Contract Services	1,517.11	1,485.03	2,411.78	3,000.00	2,930.00	-70.00
Supplies & Equipment						
04-222 Uniforms	4,457.55	6,001.21	4,139.21	6,000.00	6,000.00	0.00
04-226 Safety Shoes 11 Employees @ \$250	2,330.92	1,569.92	1,521.70	2,750.00	2,750.00	0.00
04-240 Office Supplies Office supplies, office equipment and bottled water.	1,283.18	1,446.20	1,285.82	1,100.00	1,100.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 05-54 Public Works Services / Garage CONT'D						
04-391 Equipment Repair Repair of tools in the garage, such as hydraulic jack repair	2,891.37	2,875.95	629.95	3,000.00	3,000.00	0.00
04-392 Equipment Rental This line covers the rental of small equipment not owned by the Town	0.00	0.00	0.00	250.00	250.00	0.00
04-523 Parts/Repairs This line covers the cost of parts and repairs, including those not able to be performed by our mechanic.	60,216.36	55,250.54	44,670.48	70,000.00	73,000.00	3,000.00
04-524 Mechanic Supplies This line covers the cost of supplies in the garage such as welding rods, oxygen, acetylene	5,149.52	3,040.83	1,922.35	6,000.00	6,000.00	0.00
04-525 Lubricants/Oil This line covers the cost of purchasing all of our petroleum based products	4,267.21	2,845.68	5,489.74	3,500.00	3,500.00	0.00
Supplies & Equipment	80,596.11	73,030.33	59,659.25	92,600.00	95,600.00	3,000.00
Public Safety Building Public Safety Building	0.00	0.00	0.00	0.00	0.00	0.00
Garage	210,443.85	198,383.33	208,294.32	272,957.00	272,229.00	-728.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 05-55 Public Works Services / Recycling						
Pay & Benefits						
01-100 Full-time Personnel	196,172.60	205,527.90	221,655.19	218,240.00	260,603.00	42,363.00
Please refer to attached breakdown						
01-120 Part-Time Personnel	33,015.50	39,709.86	43,545.04	43,680.00	34,632.00	-9,048.00
Please refer to attached breakdown						
01-130 Per Diem Personnel	18,940.52	20,406.96	11,515.64	42,923.00	28,107.00	-14,816.00
01-170 Overtime	981.43	618.50	892.74	1,000.00	1,000.00	0.00
01-201 FICA/Medicare	19,150.28	20,603.07	21,018.39	24,586.00	29,424.00	4,838.00
01-203 Retirement	11,513.75	10,472.57	13,830.96	15,537.00	18,242.00	2,705.00
Employee retirement plan at scheduled rate for each individual full-time employee's tenure.						
Pay & Benefits	279,774.08	297,338.86	312,457.96	345,966.00	372,008.00	26,042.00
Operations						
02-101 Memberships/Dues	0.00	0.00	0.00	400.00	400.00	0.00
MRRA						
02-152 Physicals/Innoculations	550.50	0.00	0.00	125.00	125.00	0.00
02-250 Postage	0.00	0.00	0.00	0.00	500.00	500.00
02-390 Telephone	1,144.38	1,149.04	651.83	1,332.00	840.00	-492.00
02-393 Internet	825.00	375.00	0.00	0.00	0.00	0.00
02-411 Recyclable Oil	541.25	882.50	1,063.75	2,160.00	2,160.00	0.00
02-415 Baler/Compactor	1,820.05	5,102.67	480.00	2,500.00	3,000.00	500.00
Repair and preventative maintenance on balers						
02-500 Mileage & Tolls Reimbursement	0.00	0.00	0.00	25.00	100.00	75.00
02-501 Electricity	7,938.21	4,769.85	1,591.69	8,000.00	8,100.00	100.00
02-503 MW Sampling	11,300.00	17,577.60	15,449.20	12,500.00	12,500.00	0.00
Landfill water quality monitoring						

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 05-55 Public Works Services / Recycling CONT'D						
02-504 Repairs	589.09	1,354.63	1,176.14	1,000.00	3,500.00	2,500.00
Basic repairs to the facility						
Concrete Pad Repair						
02-505 LP Gas	1,359.21	1,459.21	1,560.12	1,900.00	2,000.00	100.00
Propane for forklifts						
02-506 Water	1,800.96	2,225.18	2,288.36	2,476.00	2,760.00	284.00
02-515 Vehicle Gas/Diesel	1,507.49	1,661.08	1,772.13	2,030.00	3,600.00	1,570.00
800 gallons x \$4.50/gallon (diesel for backhoe and steer)						
02-657 Hazardous Waste Collection	6,083.40	8,159.08	8,302.57	8,800.00	7,000.00	-1,800.00
An annual collection to remove toxins from the waste stream						
02-658 Universal Hazardous Waste	923.20	687.34	620.00	1,500.00	2,000.00	500.00
For the disposal of Universal and hazardous wastes disposed of at the facility by the public						
02-659 Tipping Fees	240,903.40	272,491.50	288,930.23	341,750.00	393,793.00	52,043.00
Household Trash (ecoMaine)-3,000 tons x \$87.50/ton=\$262,500; Bulky Waste-630 tons x \$99.75/ton=\$62,842.50; Wood (Maine Custom Woodlands)-650 tons x \$90/ton=\$58,500; Tires (Grimmel Industries)-25 tons x \$150/ton=\$3,750; Leaf Grinding-4 hours x \$700/hour=\$2,800; Mixed Paper-170 tons x \$20.00 =\$3,400						

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 05-55 Public Works Services / Recycling CONT'D						
02-660 Transfer Station Hauling	81,105.00	85,100.25	87,538.00	111,984.00	119,001.00	7,017.00
Household trash (ecoMaine)-156 hauls x \$547.05/haul=\$85,339.80; Oversized Bulky Waste-115 hauls x \$283.50/haul=\$32,602.50; Glass-3 hauls x\$353/haul=\$1,059						
02-661 Holding Tank Pumping	250.00	640.00	690.00	1,575.00	1,600.00	25.00
Operations	358,641.14	403,634.93	412,114.02	500,057.00	562,979.00	62,922.00
Supplies & Equipment						
04-220 Equipment	0.00	63.40	872.61	4,200.00	4,200.00	0.00
Flame proof chem cabinet (per DEP)- \$2,000; rolling carts-2 x \$350 each=\$700; Miscellaneous hand tools, safety-related items (i.e. signage, vests)-\$1,500						
04-222 Uniforms	1,490.00	829.90	628.50	400.00	400.00	0.00
uniforms for facility staff						
04-223 Supplies	4,581.09	4,244.08	6,095.60	8,545.00	8,850.00	305.00
TS permits-\$1,050; work gloves-\$600; packing tape-\$100; DEP fees-\$900; landfill mowing-\$600; baling wire- \$5,600						
04-226 Safety Shoes	859.72	785.56	981.12	2,000.00	2,000.00	0.00
Safety shoes 8 x \$250/pair=\$2,000						
04-240 Office Supplies	358.28	516.66	84.66	500.00	500.00	0.00
Ink cartridges, paper						
04-391 Equipment Repair	2,332.85	2,569.78	1,593.57	4,600.00	9,600.00	5,000.00
PM on two forklifts, skid-steer and misc. repairs on backhoe, \$600 for transmission flush on Yale forklift.						

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 05-55 Public Works Services / Recycling CONT'D						
04-392 Equipment Rental	13,200.00	13,860.00	14,553.00	16,680.00	17,514.00	834.00
MSW trailer rental-12 months x \$1,459.50/month=\$17,514						
Supplies & Equipment	22,821.94	22,869.38	24,809.06	36,925.00	43,064.00	6,139.00
Public Safety Building						
Public Safety Building	0.00	0.00	0.00	0.00	0.00	0.00
Recycling	661,237.16	723,843.17	749,381.04	882,948.00	978,051.00	95,103.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 05-56 Public Works Services / Buildings & Grounds						
Pay & Benefits						
01-100 Full-time Personnel	137,820.34	139,847.93	204,650.87	252,157.00	306,779.00	54,622.00
01-120 Part-Time Personnel	18,948.80	21,441.05	22,467.16	0.00	0.00	0.00
Please refer to attached breakdown.						
01-130 Per Diem Personnel	0.00	0.00	0.00	4,752.00	4,752.00	0.00
Libby Hill winter operations-\$4752						
01-170 Overtime	390.01	548.26	1,422.99	5,586.00	5,586.00	0.00
01-201 FICA/Medicare	11,976.27	12,528.79	17,007.64	21,502.00	27,917.00	6,415.00
01-203 Retirement	10,721.80	9,563.02	10,503.68	18,577.00	21,475.00	2,898.00
Employee retirement plan at scheduled rate for each individual full-time employee's tenure.						
Pay & Benefits	179,857.22	183,929.05	256,052.34	302,574.00	366,509.00	63,935.00
Operations						
02-150 Personnel Development	0.00	0.00	254.09	250.00	250.00	0.00
Pesticide licensce, continuing education						
02-225 Grounds Maintenance	1,048.89	1,078.15	1,163.08	1,500.00	1,500.00	0.00
Mulch, landscaping including upkeep of planters at Town signs and facilities						
02-390 Telephone	629.14	0.00	0.00	720.00	720.00	0.00
02-391 Cell Phone	632.44	585.98	568.55	636.00	1,380.00	744.00
\$115/month x 12 months=\$1,380						
02-393 Internet	883.28	375.00	0.00	0.00	1,800.00	1,800.00
02-500 Mileage & Tolls Reimbursement	7.25	0.00	8.00	25.00	25.00	0.00
02-501 Electricity	968.66	703.39	102.83	1,100.00	4,176.00	3,076.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 05-56 Public Works Services / Buildings & Grounds CONT'D						
02-502 Vehicle Maintenance	603.03	1,916.26	511.05	3,500.00	3,500.00	0.00
This line covers anything to do with maintenance on 2016 Chevy and 2021 Ford truck						
02-506 Water	537.83	390.46	977.83	1,236.00	1,836.00	600.00
02-515 Vehicle Gas/Diesel	1,455.68	2,155.97	3,647.10	7,105.00	7,450.00	345.00
02-802 Heating Fuel	2,151.57	1,498.41	1,810.92	3,206.00	8,100.00	4,894.00
4500 gallons x \$1.80/gallon Operations	8,917.77	8,703.62	9,043.45	19,278.00	30,737.00	11,459.00
Contract Services						
03-301 Pennell Building	9,521.81	13,568.16	19,442.85	14,134.00	14,443.00	309.00
03-304 Newbegin	5,133.64	5,712.15	8,529.54	6,865.00	7,375.00	510.00
Thayer HVAC maintenance-\$2100; Norris yearly monitoring-\$395; Norris fire alarm inspection-\$295; Unifirst mat rental-\$150; Freedom Fire protection-\$340; backflow inspection- \$50; DM Walsh-\$3,300; Carpet cleaning-\$700; AAA fire extinguisher- \$45; Septic Pumping						

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 05-56 Public Works Services / Buildings & Grounds CONT'D						
03-305 Public Safety Building Thayer HVAC maintenance-\$1180; generator pm-\$400; Overhead door pm-\$720; Freedom Fire protection- \$380; Freedom Fire 3rd year test- \$350; backflow inspection-\$110; Vigilance license-\$2632; AAA fire extinguisher-\$90; Norris fire alarm monitoring-\$395; Norris fire alarm testing-\$350; carpet cleaning-\$550; kitchen hood cleaning AAA-\$550; kitchen hood inspection-\$150	2,368.00	3,604.47	6,006.99	7,822.00	7,857.00	35.00
03-306 Dry Mills Station AAA fire yearly-\$25; Overhead door contract (2 doors)-\$240; Monitor servicing-\$200; Norris fire monitoring- \$395	584.50	521.00	417.25	845.00	860.00	15.00
03-307 Old Village Station Fire extinguishers-\$20; Norris fire monitoring-\$395; Fire Alarm Testing- \$295	704.25	700.50	711.00	1,010.00	740.00	-270.00
03-308 Recycling Thayer HVAC pm-\$2025; Overhead door pm-\$480; backflow inspection- \$165; AAA fire extinguisher-\$85	2,328.25	2,211.75	2,418.16	3,005.00	2,755.00	-250.00
03-309 Buildings & Grounds FY24 Manual Arts Thayer Corp furnace service-\$650; AAA fire extinguisher-\$40; Norris Fire Alarm Monitoring \$395; Norris Fire Alarm Inspection \$295	14.25	47.25	67.50	1,210.00	1,380.00	170.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 05-56 Public Works Services / Buildings & Grounds CONT'D						
03-310 Library	9,097.08	9,093.10	6,068.00	8,895.00	8,585.00	-310.00
Stanley maintenance agreement-\$1570; Stanley fire alarm testing-\$400; National Elevator elevator inspection-\$175; Elevator certificate-\$70; sprinkler inspection-\$440; backflow inspection-\$110; Thayer HVAC pm-\$3250; Norris fire alarm monitoring-\$395; Norris fire alarm inspection-\$495; AAA fire extinguisher-\$105; Carpet cleaning-\$1575						
03-311 PublicWorks	10,451.12	6,272.25	6,500.25	9,636.00	10,046.00	410.00
Thayer HVAC pm-\$5796; AAA fire extinguisher-\$100; septic-\$475; generator pm-\$400; sprinkler inspection-\$340; backflow inspection-\$50; Norris fire alarm monitoring-\$395; Norris fire alarm inspection-\$295; Overhead door pm-\$1800; Norris Burgular Alarm Monitoring						
03-315 Village Station	409.25	758.35	529.95	1,335.00	1,220.00	-115.00
AAA fire extinguisher-\$100; Overhead door pm-\$240;carpet cleaning-\$305; Apparatus bay heat pm-\$400; Generator pm-\$175						
03-316 Wilkies Beach	0.00	0.00	0.00	0.00	4,685.00	4,685.00
ADA Porta Potty Year Round \$2,100; Standard Porta Potty 6 Months \$875; Water Quality Testing \$1,710						
03-706 Cemetery	25,162.00	33,050.00	33,050.00	30,500.00	35,900.00	5,400.00
Request per Cemetery Association						

Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 05-56 Public Works Services / Buildings & Grounds CONT'D						
Contract Services	65,774.15	75,538.98	83,741.49	85,257.00	95,846.00	10,589.00
Supplies & Equipment						
04-210 Cleaning Supplies	4,976.78	5,675.90	7,489.68	7,500.00	9,000.00	1,500.00
04-220 Equipment	6,098.56	5,939.99	7,506.01	7,400.00	7,400.00	0.00
This line includes hand and power tools for the shop. Replacement parts for existing equipment and replacing smaller equipment as required.						
04-222 Uniforms	2,169.70	2,200.45	2,390.66	3,625.00	4,619.00	994.00
unifirst uniform rental-\$45.55/wk x 52 weeks=\$2,368.60; safety shoes-5 pairs x \$250/pair=\$1,250; screenprint shirts-\$400; PPE requirements-\$600						
04-240 Office Supplies	578.10	689.63	419.94	800.00	800.00	0.00
04-260 Office Equipment	0.00	0.00	0.00	0.00	1,700.00	1,700.00
04-621 Copiers/Copies	0.00	0.00	0.00	0.00	2,000.00	2,000.00
Supplies & Equipment	13,823.14	14,505.97	17,806.29	19,325.00	25,519.00	6,194.00
Public Safety Building						
Public Safety Building	0.00	0.00	0.00	0.00	0.00	0.00
Buildings Supplies/Maintenance						
09-301 Pennell Building	3,499.87	6,549.73	11,998.71	7,000.00	8,000.00	1,000.00
09-304 Newbegin	11,410.51	11,758.62	6,556.98	6,000.00	6,000.00	0.00
09-305 Public Safety Building	9,839.57	7,139.00	5,098.27	8,000.00	8,000.00	0.00
09-306 Dry Mills Station	388.01	0.00	162.44	500.00	1,000.00	500.00
09-307 Old Village Station	57.50	173.86	323.19	0.00	4,000.00	4,000.00
09-308 Recycling Center	2,158.89	4,487.82	1,038.96	3,500.00	3,500.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 05-56 Public Works Services / Buildings & Grounds CONT'D						
09-309 Buildings & Grounds	1,404.57	3,532.67	3,273.51	3,500.00	3,500.00	0.00
FY24 Manual Arts						
09-310 Library	6,891.57	6,395.97	5,467.52	5,000.00	5,000.00	0.00
09-311 Public Works	8,140.70	1,858.68	10,751.41	9,000.00	9,000.00	0.00
09-312 Parks & Facilities	1,672.92	2,810.56	6,082.16	9,500.00	7,150.00	-2,350.00
Monument maintenance-\$1,000; wreaths-\$625; flowers-\$1,200; misc- \$250; landscaping-\$825; parks/rec facilities improvements-\$3,250						
09-313 Libby Hill	0.00	0.00	2,594.52	12,390.00	12,390.00	0.00
Trail maintenance: chipper rental- \$990; excavator rental-\$2,250; culvert-\$800; silt fence-\$100; gravel/rip rap-\$3,000----Equipment Purchase: flammable cabinet-\$1,350; tools/race supplies-\$1,100---- Equipment Repair: batteries-\$300; groomer maintenance-\$750; snowmobile/ATV maintenance-\$1,000; maps for kiosk-\$500; shed maintenance-\$250						
09-314 Dry Mills Schoolhouse	0.00	0.00	121.12	100.00	1,000.00	900.00
09-315 Village Station	773.22	112.95	1,887.15	500.00	3,500.00	3,000.00
FY24 Buildings & Grounds						
09-316 Wilkies Beach	0.00	0.00	0.00	0.00	2,000.00	2,000.00
Buildings	46,237.33	44,819.86	55,355.94	64,990.00	74,040.00	9,050.00
Supplies/Maintenance						

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Expense

Dept/Div:	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
05-56 Public Works Services / Buildings & Grounds CONT'D						
Buildings & Grounds	314,609.61	327,497.48	421,999.51	491,424.00	592,651.00	101,227.00
Public Works	2,199,335.59	2,139,246.38	2,362,336.66	2,886,716.00	3,324,948.00	438,232.00
Services						

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 06-61 Councils, Boards & Committees / Council						
Pay & Benefits						
01-150 Officers	10,000.00	10,000.00	10,000.00	10,000.00	10,500.00	500.00
4 Members @ \$2000						
Council Chair @ \$2500						
01-201 FICA/Medicare	1,003.12	778.31	765.00	765.00	803.00	38.00
Pay & Benefits	11,003.12	10,778.31	10,765.00	10,765.00	11,303.00	538.00
Operations						
02-130 Recorder	3,782.17	3,619.93	2,906.65	3,600.00	4,000.00	400.00
02-150 Personnel Development	644.00	270.00	211.67	1,000.00	1,200.00	200.00
02-290 Advertising	2,292.08	846.00	4,674.64	2,500.00	3,500.00	1,000.00
02-700 Legal	17,082.57	12,017.96	17,783.51	22,000.00	20,000.00	-2,000.00
02-861 Volunteer Recognition	167.90	0.00	602.19	1,500.00	1,500.00	0.00
02-862 Blueberry Festival	9,538.82	3,501.94	7,349.46	1,000.00	0.00	-1,000.00
Moved to 06-66						
02-900 Contingency	0.00	0.00	0.00	0.00	3,000.00	3,000.00
Education Fund						
Operations	33,507.54	20,255.83	33,528.12	31,600.00	33,200.00	1,600.00
Contract Services						
Contract Services	0.00	0.00	0.00	0.00	0.00	0.00
Supplies & Equipment						
04-240 Office Supplies	701.50	0.00	1,212.06	350.00	400.00	50.00
04-260 Office Equipment	0.00	180.49	0.00	0.00	0.00	0.00
Supplies & Equipment	701.50	180.49	1,212.06	350.00	400.00	50.00
Community Services						
10-720 Build Maine	0.00	0.00	0.00	600.00	600.00	0.00
10-722 Growsmart Maine	0.00	0.00	0.00	200.00	200.00	0.00
Community Services	0.00	0.00	0.00	800.00	800.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 06-61 Councils, Boards & Committees / Council CONT'D Council	45,212.16	31,214.63	45,505.18	43,515.00	45,703.00	2,188.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 06-62 Councils, Boards & Committees / Zoning Board of Appeals						
Operations						
02-130 Recorder	112.50	558.43	242.22	600.00	700.00	100.00
02-150 Personnel Development	0.00	0.00	0.00	200.00	300.00	100.00
02-250 Postage	0.00	0.00	0.00	100.00	200.00	100.00
02-290 Advertising	216.00	337.00	1,469.00	200.00	1,250.00	1,050.00
02-700 Legal	190.00	102.50	0.00	550.00	5,000.00	4,450.00
Operations	518.50	997.93	1,711.22	1,650.00	7,450.00	5,800.00
Supplies & Equipment						
04-240 Office Supplies	0.00	21.00	0.00	100.00	200.00	100.00
Supplies & Equipment	0.00	21.00	0.00	100.00	200.00	100.00
Zoning Board of Appeals	518.50	1,018.93	1,711.22	1,750.00	7,650.00	5,900.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 06-63 Councils, Boards & Committees / Planning Board						
Operations						
02-129 Stipend	0.00	0.00	0.00	2,500.00	3,500.00	1,000.00
7 @ \$500 per year						
02-130 Recorder	907.52	995.74	1,385.96	1,000.00	1,100.00	100.00
02-150 Personnel Development	0.00	90.00	180.00	100.00	250.00	150.00
02-154 Member Training	0.00	0.00	0.00	175.00	200.00	25.00
02-250 Postage	67.75	0.00	0.00	100.00	150.00	50.00
02-290 Advertising	2,574.00	1,911.00	4,405.00	2,500.00	3,000.00	500.00
02-700 Legal	0.00	0.00	1,178.75	550.00	2,500.00	1,950.00
Operations	3,549.27	2,996.74	7,149.71	6,925.00	10,700.00	3,775.00
Contract Services						
Contract Services	0.00	0.00	0.00	0.00	0.00	0.00
Supplies & Equipment						
04-240 Office Supplies	81.46	0.00	102.55	100.00	150.00	50.00
Supplies & Equipment	81.46	0.00	102.55	100.00	150.00	50.00
Planning Board	3,630.73	2,996.74	7,252.26	7,025.00	10,850.00	3,825.00

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Expense

		2020	2021	2022	2023	2024	Elec Req vs	
		Actual	Actual	Actual	Budget	Elected	Curr Bud	
								Change \$
Dept/Div: 06-64	Councils, Boards & Committees / Ordinance Review							
	Committee							
	Operations							
	Operations	0.00	0.00	0.00	0.00	0.00	0.00	
	Ordinance Review	0.00	0.00	0.00	0.00	0.00	0.00	
	Committee							

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 06-66 Councils, Boards & Committees / Blueberry Festival						
Operations						
02-862 Blueberry Festival	0.00	0.00	0.00	0.00	1,000.00	1,000.00
Town contirbution; All other expenses are offset by committee generated revenue						
Operations	0.00	0.00	0.00	0.00	1,000.00	1,000.00
Blueberry Festival	0.00	0.00	0.00	0.00	1,000.00	1,000.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 06-67 Councils, Boards & Committees / Economic Development						
Operations						
02-150 Personnel Development	0.00	0.00	66.67	0.00	0.00	0.00
02-290 Advertising	5.98	0.00	1,176.18	280.00	850.00	570.00
02-598 Marketing Expenses	698.98	2,450.00	0.00	0.00	0.00	0.00
02-864 Special Events	0.00	0.00	23.41	0.00	1,475.00	1,475.00
02-865 Town Projects	0.00	5,168.91	4,825.88	5,550.00	1,675.00	-3,875.00
Operations	704.96	7,618.91	6,092.14	5,830.00	4,000.00	-1,830.00
Contract Services						
Contract Services	0.00	0.00	0.00	0.00	0.00	0.00
Economic Development	704.96	7,618.91	6,092.14	5,830.00	4,000.00	-1,830.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 06-68 Councils, Boards & Committees / Open Space						
Operations						
02-598 Marketing Expenses	0.00	0.00	0.00	1,000.00	1,000.00	0.00
Operations	0.00	0.00	0.00	1,000.00	1,000.00	0.00
Supplies & Equipment						
04-245 Tax Maps	0.00	0.00	0.00	500.00	500.00	0.00
Supplies & Equipment	0.00	0.00	0.00	500.00	500.00	0.00
Open Space	0.00	0.00	0.00	1,500.00	1,500.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 06-69 Councils, Boards & Committees / Resiliency Committee						
Operations						
02-598 Marketing Expenses	0.00	0.00	0.00	0.00	1,000.00	1,000.00
Operations	0.00	0.00	0.00	0.00	1,000.00	1,000.00
Resiliency Committee	0.00	0.00	0.00	0.00	1,000.00	1,000.00
Councils, Boards & Committees	50,066.35	42,849.21	60,560.80	59,620.00	71,703.00	12,083.00

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Expense

		2020	2021	2022	2023	2024	Elec Req vs
		Actual	Actual	Actual	Budget	Elected	Curr Bud
							Change \$
Dept/Div: 07-71	Stimson Hall / Stimson Hall						
Operations							
	Operations	0.00	0.00	0.00	0.00	0.00	0.00
Contract Services							
	Contract Services	0.00	0.00	0.00	0.00	0.00	0.00
	Stimson Hall	0.00	0.00	0.00	0.00	0.00	0.00
	Stimson Hall	0.00	0.00	0.00	0.00	0.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 08-71 Law Enforcement / Law Enforcement						
Operations						
02-391 Cell Phone	632.46	869.13	754.09	0.00	0.00	0.00
02-515 Vehicle Gas/Diesel	5,074.49	7,808.49	7,890.60	9,900.00	22,050.00	12,150.00
Operations	5,706.95	8,677.62	8,644.69	9,900.00	22,050.00	12,150.00
Contract Services						
03-841 County Sheriff	189,449.26	241,864.72	276,908.16	264,691.00	303,141.00	38,450.00
Sheriff \$224,141						
SRO \$79,000						
Contract Services	189,449.26	241,864.72	276,908.16	264,691.00	303,141.00	38,450.00
Law Enforcement	195,156.21	250,542.34	285,552.85	274,591.00	325,191.00	50,600.00
Law Enforcement	195,156.21	250,542.34	285,552.85	274,591.00	325,191.00	50,600.00

Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 09-80 Community Services / Community Services						
Community Services						
10-700 Snowmobile Club	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
10-701 American Legion	650.00	650.00	650.00	650.00	650.00	0.00
10-702 Regional Transportation	750.00	750.00	750.00	750.00	750.00	0.00
10-703 Opportunity Alliance	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
10-704 Southern ME Agency on Aging	2,850.00	2,850.00	2,850.00	2,850.00	2,850.00	0.00
10-705 MaineHealth Care at Home	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	0.00
10-707 Day One	400.00	400.00	400.00	400.00	400.00	0.00
10-708 Androscoggin Hospice of Maine	100.00	100.00	100.00	100.00	500.00	400.00
10-709 Through These Doors	250.00	250.00	250.00	250.00	500.00	250.00
10-710 Visiting Nurses Association	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00
10-711 American Red Cross	250.00	250.00	250.00	250.00	250.00	0.00
10-713 Lake Water Quality	10,000.00	12,500.00	10,000.00	15,000.00	13,500.00	-1,500.00
Little Sebago Lake Association-\$10,000 for milfoil mitigation, Crystal Lake Association-\$1,000, Forest Lake Association-\$2,500						
10-714 LRSS Inc Health Access Program Formerly Senior Transportation Program	325.00	325.00	325.00	325.00	325.00	0.00
10-716 Gray Historical Society	5,455.00	5,056.00	4,808.32	4,809.00	6,000.00	1,191.00
10-717 Caring Community	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	0.00
10-721 Senior Tax Program	0.00	0.00	12,446.29	12,500.00	19,000.00	6,500.00
10-723 Royal River	0.00	0.00	0.00	30,000.00	0.00	-30,000.00
10-724 The LifeFlight Foundation	0.00	0.00	0.00	0.00	2,000.00	2,000.00
10-725 Northern Light Health	0.00	0.00	0.00	0.00	1,200.00	1,200.00
10-726 Sebago Lakes Regional Chamber	0.00	0.00	0.00	0.00	1,000.00	1,000.00
10-727 Charles Baker Scholarship	0.00	0.00	0.00	0.00	1,600.00	1,600.00

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Expense

Dept/Div:	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
09-80 Community Services / Community Services CONT'D						
Community Services	29,530.00	31,631.00	41,329.61	76,384.00	59,025.00	-17,359.00
Community Services	29,530.00	31,631.00	41,329.61	76,384.00	59,025.00	-17,359.00
Community Services	29,530.00	31,631.00	41,329.61	76,384.00	59,025.00	-17,359.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 10-91 Tax Increment Financing / #1						
Tax Increment Financing						
13-905 Northbrook #1	0.00	179,825.47	130,786.26	0.00	0.00	0.00
Tax Increment Financing	0.00	179,825.47	130,786.26	0.00	0.00	0.00
#1	0.00	179,825.47	130,786.26	0.00	0.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 10-92 Tax Increment Financing / #2						
Tax Increment Financing						
13-906 South Gray #2	0.00	129,690.34	249,323.65	0.00	0.00	0.00
Tax Increment Financing	0.00	129,690.34	249,323.65	0.00	0.00	0.00
#2	0.00	129,690.34	249,323.65	0.00	0.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 10-93 Tax Increment Financing / #3						
Tax Increment Financing						
13-907 Village #3	0.00	0.00	39,169.50	0.00	0.00	0.00
Tax Increment Financing	0.00	0.00	39,169.50	0.00	0.00	0.00
#3	0.00	0.00	39,169.50	0.00	0.00	0.00
Tax Increment Financing	0.00	309,515.81	419,279.41	0.00	0.00	0.00

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Expense

		2020	2021	2022	2023	2024	Elec Req vs
		Actual	Actual	Actual	Budget	Elected	Curr Bud
							Change \$
Dept/Div: 11-02 Intergovernmental / Intergovernmental							
Capital Reserves							
	Capital Reserves	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental							
	12-901 School	10,442,222.00	10,412,484.00	10,412,484.00	0.00	0.00	0.00
	12-902 County	705,647.00	756,334.00	752,213.00	0.00	0.00	0.00
	Intergovernmental	11,147,869.00	11,168,818.00	11,164,697.00	0.00	0.00	0.00
	Intergovernmental	11,147,869.00	11,168,818.00	11,164,697.00	0.00	0.00	0.00
	Intergovernmental	11,147,869.00	11,168,818.00	11,164,697.00	0.00	0.00	0.00

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Expense

		2020	2021	2022	2023	2024	Elec Req vs Curr Bud Change \$
		Actual	Actual	Actual	Budget	Elected	
Dept/Div: 12-12 Capital Reserves / Capital Projects							
Capital Reserves							
11-001 Road Resurfacing		279,122.27	457,710.21	490,734.84	0.00	0.00	0.00
11-009 Debt Service		1,231,965.00	1,242,962.50	1,216,700.00	0.00	0.00	0.00
11-064 Newbegin		0.00	491.96	0.00	0.00	0.00	0.00
	Capital Reserves	1,511,087.27	1,701,164.67	1,707,434.84	0.00	0.00	0.00
Special							
	Special	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Projects	1,511,087.27	1,701,164.67	1,707,434.84	0.00	0.00	0.00

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Expense

		2020	2021	2022	2023	2024	Elec Req vs Curr Bud Change \$
		Actual	Actual	Actual	Budget	Elected	
Dept/Div:	12-17 Capital Reserves / Bonds						
	Bonds	0.00	0.00	0.00	0.00	0.00	0.00
	Bonds	0.00	0.00	0.00	0.00	0.00	0.00

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Expense

		2020	2021	2022	2023	2024	Elec Req vs
		Actual	Actual	Actual	Budget	Elected	Curr Bud
Dept/Div: 12-18 Capital Reserves / Lease Purchase							Change \$
Capital Reserves	Capital Reserves	0.00	0.00	0.00	0.00	0.00	0.00
	Lease Purchase	0.00	0.00	0.00	0.00	0.00	0.00

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Expense

		2020	2021	2022	2023	2024	Elec Req vs
		Actual	Actual	Actual	Budget	Elected	Curr Bud
							Change \$
Dept/Div: 12-71	Capital Reserves / Bridge Repair & Replacement						
	Capital Reserves	0.00	0.00	0.00	0.00	0.00	0.00
	Bridge Repair & Replacement	0.00	0.00	0.00	0.00	0.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 12-72 Capital Reserves / Fire & Public Safety						
Capital Reserves						
11-024 Ambulance	2,166.56	159,835.00	156,995.00	0.00	0.00	0.00
11-025 Thermal Imaging Cameras	7,683.20	7,399.00	8,944.36	0.00	0.00	0.00
11-027 SCBA	-10,500.00	0.00	0.00	0.00	0.00	0.00
11-028 Radios	0.00	15,442.70	9,020.44	0.00	0.00	0.00
11-084 Ladder Truck	12,940.74	43,646.78	0.00	0.00	0.00	0.00
11-085 Cardiac Monitors	0.00	0.00	4,554.26	0.00	0.00	0.00
Capital Reserves	12,290.50	226,323.48	179,514.06	0.00	0.00	0.00
Fire & Public Safety	12,290.50	226,323.48	179,514.06	0.00	0.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 12-73 Capital Reserves / Public Works, Town Vehicles &						
Capital Reserves						
11-023 Truck7	0.00	489,216.60	0.00	0.00	0.00	0.00
11-031 TStation MW Compactor	0.00	8,167.64	0.00	0.00	0.00	0.00
11-083 Sheriff's Vehicle	76,000.00	0.00	48,300.00	0.00	0.00	0.00
11-086 Wheel Loaders	162,800.00	0.00	0.00	0.00	0.00	0.00
11-088 20 yard roll off	0.00	14,700.00	0.00	0.00	0.00	0.00
11-090 Truck 13	276,579.00	121,584.44	0.00	0.00	0.00	0.00
11-091 Truck 3	320,941.36	0.00	0.00	0.00	0.00	0.00
Capital Reserves	836,320.36	633,668.68	48,300.00	0.00	0.00	0.00
Public Works, Town Vehicles &	836,320.36	633,668.68	48,300.00	0.00	0.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 12-74 Capital Reserves / Sidewalks						
Capital Reserves						
11-041 Yarmouth Road	0.00	0.00	24,788.45	0.00	0.00	0.00
11-043 Shaker Road (Hannaford area)	1,383.75	553,706.91	248,110.73	0.00	0.00	0.00
Capital Reserves	1,383.75	553,706.91	272,899.18	0.00	0.00	0.00
Sidewalks	1,383.75	553,706.91	272,899.18	0.00	0.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 12-75 Capital Reserves / Technology						
Capital Reserves						
11-012 Library	0.00	3,063.93	0.00	0.00	0.00	0.00
11-051 Computers	20,846.48	17,194.75	20,791.15	0.00	0.00	0.00
11-052 Servers	2,899.64	0.00	0.00	0.00	0.00	0.00
11-054 GCTV Equipment	2,275.00	30,584.70	0.00	0.00	0.00	0.00
11-055 Phones	9,333.78	0.00	0.00	0.00	0.00	0.00
11-056 Firewalls	0.00	2,054.00	0.00	0.00	0.00	0.00
11-092 Public Safety Server	9,469.78	0.00	0.00	0.00	0.00	0.00
11-093 Network Upgrade	0.00	20,265.73	0.00	0.00	0.00	0.00
Capital Reserves	44,824.68	73,163.11	20,791.15	0.00	0.00	0.00
Technology	44,824.68	73,163.11	20,791.15	0.00	0.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 12-76 Capital Reserves / Public Buildings						
Capital Reserves						
11-012 Library	11,481.00	8,320.01	17,277.09	0.00	0.00	0.00
11-015 Public Works Salt/Sand Shed	0.00	0.00	1,964.60	0.00	0.00	0.00
11-017 Libby Hill Paving	0.00	0.00	1,799.76	0.00	0.00	0.00
11-020 Station #3	0.00	3,933.04	0.00	0.00	0.00	0.00
11-026 Lab Building	0.00	13,900.00	33,500.00	0.00	0.00	0.00
11-060 Dry Mills Station	93.30	12,763.30	3,035.92	0.00	0.00	0.00
11-061 Public Safety	16,346.56	75,703.37	51,071.82	0.00	0.00	0.00
11-062 Transfer Station	0.00	5,510.00	26,273.98	0.00	0.00	0.00
11-063 Village Station	0.00	0.00	2,926.93	0.00	0.00	0.00
11-064 Newbegin	93,814.36	32,161.65	40,856.89	0.00	0.00	0.00
11-065 Maintenance	0.00	8,262.85	0.00	0.00	0.00	0.00
11-066 Public Works Garage	135,000.00	33,733.00	27,643.38	0.00	0.00	0.00
11-067 Pennell Building	14,779.00	39,716.66	25,552.10	0.00	0.00	0.00
11-068 Dry Mills Schoolhouse Museum	36,939.53	9,980.20	957.71	0.00	0.00	0.00
11-071 Recreation Facilities	0.00	6,034.00	0.00	0.00	0.00	0.00
Capital Reserves	308,453.75	250,018.08	232,860.18	0.00	0.00	0.00
Public Buildings	308,453.75	250,018.08	232,860.18	0.00	0.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 12-78 Capital Reserves / Miscellaneous						
Capital Reserves						
11-081 Revaluation	791.50	0.00	0.00	0.00	0.00	0.00
11-082 Comprehensive Plan	60,205.27	1,909.35	0.00	0.00	0.00	0.00
11-094 Watershed Study	8,247.18	0.00	0.00	0.00	0.00	0.00
11-095 Facility Assessment	18,530.24	16,268.91	48,806.72	0.00	0.00	0.00
Capital Reserves	87,774.19	18,178.26	48,806.72	0.00	0.00	0.00
Miscellaneous	87,774.19	18,178.26	48,806.72	0.00	0.00	0.00
Capital Reserves	2,802,134.50	3,456,223.19	2,510,606.13	0.00	0.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 13-07 Recreation Enterprise / Programs						
Pay & Benefits						
01-201 FICA/Medicare	6.88	1,357.68	1,852.37	0.00	0.00	0.00
01-203 Retirement	0.00	0.00	1,073.36	0.00	0.00	0.00
Pay & Benefits	6.88	1,357.68	2,925.73	0.00	0.00	0.00
Operations						
02-181 Merchant Fees	4,649.34	1,595.06	9,670.60	0.00	0.00	0.00
02-391 Cell Phone	681.57	764.47	1,076.15	0.00	0.00	0.00
Operations	5,330.91	2,359.53	10,746.75	0.00	0.00	0.00
Supplies & Equipment						
04-220 Equipment	42.74	0.00	0.00	0.00	0.00	0.00
04-260 Office Equipment	29.95	0.00	0.00	0.00	0.00	0.00
04-410 Software	4,590.00	0.00	2,897.50	0.00	0.00	0.00
04-632 Brochures & Flyers	19.18	0.00	0.00	0.00	0.00	0.00
Supplies & Equipment	4,681.87	0.00	2,897.50	0.00	0.00	0.00
Adult Fitness						
18-554 Volleyball	215.00	0.00	0.00	0.00	0.00	0.00
18-556 BB Pickup	0.00	0.00	91.18	0.00	0.00	0.00
18-561 Flag Football	0.00	0.00	463.21	0.00	0.00	0.00
18-584 Zumba	771.05	427.91	1,453.99	0.00	0.00	0.00
18-586 Family Basketball/Open Gym	19.38	0.00	0.00	0.00	0.00	0.00
18-611 Basketball	2,409.66	0.00	8,273.97	0.00	0.00	0.00
18-613 Pickleball	0.00	0.00	39.99	0.00	0.00	0.00
Adult Fitness	3,415.09	427.91	10,322.34	0.00	0.00	0.00
Adult Classes						
Adult Classes	0.00	0.00	0.00	0.00	0.00	0.00
Youth Fitness						

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 13-07 Recreation Enterprise / Programs CONT'D						
20-553 Fall Soccer	4,245.25	2,183.61	2,869.31	0.00	0.00	0.00
20-557 Gymnastics	2,229.27	677.54	0.00	0.00	0.00	0.00
20-559 Track & Field	123.13	1,250.47	1,244.92	0.00	0.00	0.00
20-560 Junior Basketball	1,572.03	0.00	1,855.56	0.00	0.00	0.00
20-563 Junior Soccer	429.40	2,960.00	242.98	0.00	0.00	0.00
20-588 Lacrosse	0.00	467.06	413.37	0.00	0.00	0.00
20-594 Footskillz	51.68	773.71	355.24	0.00	0.00	0.00
20-596 Karate	0.00	0.00	5,009.94	0.00	0.00	0.00
20-625 FamYoga	475.00	0.00	960.00	0.00	0.00	0.00
20-728 Mini Hoops	43.65	187.00	0.00	0.00	0.00	0.00
Youth Fitness	9,169.41	8,499.39	12,951.32	0.00	0.00	0.00
Youth Classes						
21-574 ARC Babysitting	0.00	0.00	175.00	0.00	0.00	0.00
21-589 Mad Science	2,139.00	0.00	0.00	0.00	0.00	0.00
21-600 Broadway for Beginners	6,000.30	0.00	0.00	0.00	0.00	0.00
Youth Classes	8,139.30	0.00	175.00	0.00	0.00	0.00
Child Care Services						
22-550 Day Camp	88,805.60	44,318.14	88,538.87	0.00	0.00	0.00
22-558 Vacation Camps	5,409.45	10,148.01	7,220.12	0.00	0.00	0.00
22-565 Kid's Club	40,820.79	122,266.92	125,548.12	0.00	0.00	0.00
22-573 Snack Shack	1,932.09	2,563.52	3,509.56	0.00	0.00	0.00
22-604 Leaders in Training Camp	15,703.58	0.00	0.00	0.00	0.00	0.00
Child Care Services	152,671.51	179,296.59	224,816.67	0.00	0.00	0.00
Camps, Clinics & Trips						
23-554 Volleyball	0.00	424.78	234.18	0.00	0.00	0.00
23-579 Field Hockey	29.60	226.56	0.00	0.00	0.00	0.00
23-610 Parent's Night Out	603.32	553.21	615.25	0.00	0.00	0.00

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Expense

Dept/Div:	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
13-07 Recreation Enterprise / Programs CONT'D						
Camps, Clinics & Trips	632.92	1,204.55	849.43	0.00	0.00	0.00
Rentals						
24-569 Newbegin	398.50	16.97	2,910.97	0.00	0.00	0.00
Rentals	398.50	16.97	2,910.97	0.00	0.00	0.00
SpecialEvents						
25-566 Special Events	262.24	0.00	152.66	0.00	0.00	0.00
25-720 Halloween	1,369.26	0.00	0.00	0.00	0.00	0.00
SpecialEvents	1,631.50	0.00	152.66	0.00	0.00	0.00
Programs	186,077.89	193,162.62	268,748.37	0.00	0.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 13-10 Recreation Enterprise / Administration						
Pay & Benefits						
01-100 Full-time Personnel	170,745.76	136,765.91	109,475.55	0.00	0.00	0.00
01-120 Part-Time Personnel	300.32	22.19	0.00	0.00	0.00	0.00
01-162 Wilkies Beach Attendent	7,979.75	741.50	0.00	0.00	0.00	0.00
01-170 Overtime	1,593.01	411.52	580.64	0.00	0.00	0.00
01-201 FICA/Medicare	12,808.40	10,526.95	8,687.57	0.00	0.00	0.00
01-203 Retirement	7,779.86	6,523.21	6,754.55	0.00	0.00	0.00
Pay & Benefits	201,207.10	154,991.28	125,498.31	0.00	0.00	0.00
Operations						
02-181 Merchant Fees	0.00	0.00	1,631.16	0.00	0.00	0.00
Operations	0.00	0.00	1,631.16	0.00	0.00	0.00
Contract Services						
Contract Services	0.00	0.00	0.00	0.00	0.00	0.00
Special						
Special	0.00	0.00	0.00	0.00	0.00	0.00
Administration	201,207.10	154,991.28	127,129.47	0.00	0.00	0.00
Recreation	387,284.99	348,153.90	395,877.84	0.00	0.00	0.00
Enterprise						

Expense

		2020	2021	2022	2023	2024	Elec Req vs
		Actual	Actual	Actual	Budget	Elected	Curr Bud
							Change \$
Dept/Div: 14-03	Fiduciary Funds / Trust Funds						
	Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	0.00
	Trust Funds	0.00	0.00	0.00	0.00	0.00	0.00

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Expense

		2020	2021	2022	2023	2024	Elec Req vs
		Actual	Actual	Actual	Budget	Elected	Curr Bud
							Change \$
Dept/Div: 14-04	Fiduciary Funds / Scholarships						
	Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	0.00
	Scholarships	0.00	0.00	0.00	0.00	0.00	0.00
	Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	0.00

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Expense

		2020	2021	2022	2023	2024	Elec Req vs
		Actual	Actual	Actual	Budget	Elected	Curr Bud
							Change \$
Dept/Div: 15-20	Special/Grants / Library						
Special							
	Special	0.00	0.00	0.00	0.00	0.00	0.00
	Library	0.00	0.00	0.00	0.00	0.00	0.00

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Expense

Dept/Div: 15-72 Special/Grants / Grants	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Special						
16-808 Grants	12,528.53	700.00	67,902.10	0.00	0.00	0.00
16-837 CDBG	0.00	45,159.22	78,316.80	0.00	0.00	0.00
Special	12,528.53	45,859.22	146,218.90	0.00	0.00	0.00
Grants	12,528.53	45,859.22	146,218.90	0.00	0.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 15-81 Special/Grants / Special						
Pay & Benefits						
01-163 Traffic Detail	293.75	0.00	0.00	0.00	0.00	0.00
01-201 FICA/Medicare	22.47	0.00	0.00	0.00	0.00	0.00
Pay & Benefits	316.22	0.00	0.00	0.00	0.00	0.00
Special						
16-899 Insurance Claims	9,358.72	280,058.41	51,294.86	0.00	0.00	0.00
Special	9,358.72	280,058.41	51,294.86	0.00	0.00	0.00
Special	9,674.94	280,058.41	51,294.86	0.00	0.00	0.00
Special/Grants	22,203.47	325,917.63	197,513.76	0.00	0.00	0.00

Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 16-91 Tax Increment Financing / Northbrook #1						
Tax Increment Financing						
13-905 Northbrook #1	162,649.71	0.00	0.00	0.00	0.00	0.00
Tax Increment	162,649.71	0.00	0.00	0.00	0.00	0.00
Financing						
Northbrook #1	162,649.71	0.00	0.00	0.00	0.00	0.00

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 16-92 Tax Increment Financing / South Gray #2						
Tax Increment Financing						
13-906 South Gray #2	129,758.33	0.00	0.00	0.00	0.00	0.00
Tax Increment Financing	129,758.33	0.00	0.00	0.00	0.00	0.00
South Gray #2	129,758.33	0.00	0.00	0.00	0.00	0.00
Tax Increment Financing	292,408.04	0.00	0.00	0.00	0.00	0.00

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Expense

		2020	2021	2022	2023	2024	Elec Req vs
		Actual	Actual	Actual	Budget	Elected	Curr Bud
							Change \$
Dept/Div:	17-05 Bond Anticipation Notes / Transfer Station						
	Bonds	0.00	0.00	0.00	0.00	0.00	0.00
	Transfer Station	0.00	0.00	0.00	0.00	0.00	0.00

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Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 17-06 Bond Anticipation Notes / Town Office						
Bonds						
Bonds	0.00	0.00	0.00	0.00	0.00	0.00
Town Office	0.00	0.00	0.00	0.00	0.00	0.00
Bond Anticipation Notes	0.00	0.00	0.00	0.00	0.00	0.00

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Expense

		2020	2021	2022	2023	2024	Elec Req vs
		Actual	Actual	Actual	Budget	Elected	Curr Bud
Dept/Div: 19-17 Designated / Bonds							Change \$
	Bonds	0.00	0.00	0.00	0.00	0.00	0.00
	Bonds	0.00	0.00	0.00	0.00	0.00	0.00

Expense

Dept/Div: 19-72 Designated / Grants	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Special						
16-808 Grants	1,542.21	315.46	0.00	0.00	0.00	0.00
16-837 CDBG	0.00	160.00	0.00	0.00	0.00	0.00
Special	1,542.21	475.46	0.00	0.00	0.00	0.00
Grants	1,542.21	475.46	0.00	0.00	0.00	0.00

Expense

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Elected	Elec Req vs Curr Bud Change \$
Dept/Div: 19-81 Designated / Special						
Buildings Supplies/Maintenance						
Buildings	0.00	0.00	0.00	0.00	0.00	0.00
Supplies/Maintenance						
Special						
16-805 Parks & Recreation Fundraiser	32.22	0.00	0.00	0.00	0.00	0.00
16-806 Fire/Rescue Memorial	325.00	0.00	0.00	0.00	0.00	0.00
16-808 Grants	1,109.61	8,436.89	0.00	0.00	0.00	0.00
16-810 PBoard Escrow	60,113.86	128,638.96	24,175.49	0.00	0.00	0.00
16-812 Rescue/Kilby Fund	1,650.00	11,203.20	0.00	0.00	0.00	0.00
16-813 Parks & Rec Fundraiser	695.51	521.90	0.00	0.00	0.00	0.00
16-815 Pennell Town Clock	650.00	650.00	650.00	0.00	0.00	0.00
16-816 SubDivision Recreation Fund	16,185.00	0.00	0.00	0.00	0.00	0.00
16-827 Hose Roller	1,305.00	0.00	0.00	0.00	0.00	0.00
16-832 Landfill Closure	0.00	0.00	9,690.80	0.00	0.00	0.00
16-833 Henry Pennell Municipal Comple	400.00	320.00	320.00	0.00	0.00	0.00
16-835 Gray Matters	229.64	127.90	147.23	0.00	0.00	0.00
16-838 Parks & Recreation Scholarship	-62.50	0.00	-251.15	0.00	0.00	0.00
16-839 Dry Mills Schoolhouse Museum	337.23	21.00	0.00	0.00	0.00	0.00
16-841 Gray Fire Rescue Education Fun	465.00	0.00	0.00	0.00	0.00	0.00
16-842 Gray Employee Safety & Wellnes	0.00	0.00	935.61	0.00	0.00	0.00
Special	83,435.57	149,919.85	35,667.98	0.00	0.00	0.00
Special	83,435.57	149,919.85	35,667.98	0.00	0.00	0.00
Designated	84,977.78	150,395.31	35,667.98	0.00	0.00	0.00
Expense Totals:	20,740,380.39	23,896,400.86	21,307,138.96	10,252,041.00	9,625,623.00	-626,418.00