



TOWN GRAY
FINANCE COMMITTEE
AGENDA • JANUARY 21, 2021

**Finance Committee
Regular Meeting**

Henry Pennell Municipal Complex
24 Main Street
Gray, ME 04039

12:00 PM

I. CALL TO ORDER

Roll Call

II. MINUTES FROM PREVIOUS MEETINGS

- a. Review and Approve Minutes from December 17, 2020. **5 MINS**

III. REVIEW OF REPORTS

- a. December 2019 and 2020 Expense Report **10 MINS**
- b. December 2019 and 2020 Revenue Reports **10 MINS**
- c. Excise Tax Worksheet **5 MINS**

IV. OTHER

- a. CIP Research Discussion **20 MINS**
- b. Investment Policy Review **5 MINS**

V. SET DATE FOR NEXT MEETING **5 MIN**

VI. ADJOURN **1:00 PM**

** 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
FINANCE COMMITTEE
DECEMBER 17, 2020

Regular Meeting

Henry Pennell Municipal Complex

12:00 PM

24 Main Street, Gray, ME 04039

CALL TO ORDER

Roll Call

| Attendee Name | Title | Status |
|----------------------|----------------------|---------------|
| Sharon Young | Committee Vice Chair | Present |
| Bruce Foshay | Council Liaison | Present |
| Charlie Cote | Committee Chair | Present |
| Gary Robbins | Committee Member | Present |
| Deborah Cabana | Town Manager | Present |
| Katy Jewell | Finance Director | Present |

MINUTES FROM PREVIOUS MEETINGS

Minutes from November 19, 2020 Meeting

Move to accept minutes

RESULT:

ADOPTED [UNANIMOUS]

AYES:

Foshay, Young, Cote, Robbins

GENERAL FUND EXPENSE & REVENUE REPORTS

Deborah Cabana and Katy Jewell explained questions about revenues and expenses. The Auto Excise Report for FY 2021 was presented to the Committee.

DISCUSSION ITEMS

There was a discussion around the conversation Katy held with a Trio representative. The differences between Trio and Munis were discussed. Katy relayed to the Committee that she was invited to be a part of a consumer group with Trio and provide input to future changes the end user would like to see in Trio.

The Committee reviewed the committee charge. The Committee also discussed reviewing the investment policy at a future date.

SET DATE FOR NEXT MEETING

Next meeting set for January 21, 2021 at 12:00 pm virtually.

ADJOURN

Meeting adjourned at 1:15 pm.

December 2019 Expenses

Expense Summary Report
Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|-------------------------------------|---------------------|------------------|-------------------|-----------------------|------------------|
| 01 - Administration Services | 1,286,273.00 | 79,342.86 | 572,684.95 | 713,588.05 | 44.52 |
| 10 - Administration | 560,850.00 | 35,601.96 | 251,152.79 | 309,697.21 | 44.78 |
| 01 - Pay & Benefits | 400,179.00 | 29,404.89 | 189,642.37 | 210,536.63 | 47.39 |
| 100 - Full-time Personnel | 314,042.00 | 24,223.50 | 152,491.11 | 161,550.89 | 48.56 |
| 120 - Part-Time Personnel | 31,065.00 | 2,358.70 | 15,336.70 | 15,728.30 | 49.37 |
| 170 - Overtime | 1,000.00 | 0.00 | 17.31 | 982.69 | 1.73 |
| 201 - FICA/Medicare | 29,626.00 | 1,489.35 | 13,142.27 | 16,483.73 | 44.36 |
| 203 - Retirement | 24,446.00 | 1,333.34 | 8,654.98 | 15,791.02 | 35.40 |
| 02 - Operations | 123,977.00 | 5,273.57 | 37,485.09 | 86,491.91 | 30.24 |
| 101 - Memberships/Dues | 465.00 | 30.00 | 244.38 | 220.62 | 52.55 |
| 102 - MMA Dues | 9,100.00 | 0.00 | 30.00 | 9,070.00 | 0.33 |
| 103 - GPCOG Dues | 15,522.00 | 0.00 | 7,761.00 | 7,761.00 | 50.00 |
| 150 - Personnel Development | 2,700.00 | 140.00 | 2,670.00 | 30.00 | 98.89 |
| 181 - Merchant Fees | 0.00 | 94.75 | 285.70 | -285.70 | ---- |
| 241 - Tax Billing | 4,200.00 | 0.00 | 3,160.53 | 1,039.47 | 75.25 |
| 242 - Printing | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 250 - Postage | 8,000.00 | 420.00 | 1,496.00 | 6,504.00 | 18.70 |
| 290 - Advertising | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0.00 |
| 390 - Telephone | 3,900.00 | 72.49 | 2,225.27 | 1,674.73 | 57.06 |
| 393 - Internet | 2,580.00 | 214.99 | 1,074.95 | 1,505.05 | 41.66 |
| 500 - Mileage & Tolls Reimbursement | 1,000.00 | 34.72 | 752.76 | 247.24 | 75.28 |
| 501 - Electricity | 13,000.00 | 882.47 | 6,241.43 | 6,758.57 | 48.01 |
| 506 - Water | 910.00 | 39.71 | 333.93 | 576.07 | 36.70 |
| 600 - Manager's Expense | 1,000.00 | 54.77 | 517.16 | 482.84 | 51.72 |
| 601 - Vehicle Reimbursement | 3,000.00 | 250.00 | 1,500.00 | 1,500.00 | 50.00 |
| 700 - Legal | 10,000.00 | 963.58 | 3,965.67 | 6,034.33 | 39.66 |
| 701 - Registry Fees | 7,500.00 | 568.63 | 2,535.63 | 4,964.37 | 33.81 |
| 802 - Heating Fuel | 13,100.00 | 1,507.46 | 2,690.68 | 10,409.32 | 20.54 |
| 900 - Contingency | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 0.00 |
| 03 - Contract Services | 25,994.00 | 650.00 | 18,493.11 | 7,500.89 | 71.14 |
| 155 - Professional Services | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 620 - TRIO Contract | 16,494.00 | 0.00 | 13,843.11 | 2,650.89 | 83.93 |
| 702 - Audit | 9,000.00 | 650.00 | 4,650.00 | 4,350.00 | 51.67 |
| 04 - Supplies & Equipment | 10,700.00 | 273.50 | 5,532.22 | 5,167.78 | 51.70 |
| 240 - Office Supplies | 4,000.00 | 572.36 | 3,229.70 | 770.30 | 80.74 |
| 260 - Office Equipment | 2,500.00 | 0.00 | 202.50 | 2,297.50 | 8.10 |
| 621 - Copiers/Copies | 4,200.00 | -298.86 | 2,100.02 | 2,099.98 | 50.00 |
| 20 - Community Development | 221,442.00 | 15,271.41 | 101,731.53 | 119,710.47 | 45.94 |
| 01 - Pay & Benefits | 202,898.00 | 15,048.19 | 98,136.13 | 104,761.87 | 48.37 |
| 100 - Full-time Personnel | 172,000.00 | 13,222.86 | 82,545.56 | 89,454.44 | 47.99 |
| 130 - Per Diem Personnel | 6,000.00 | 0.00 | 3,428.38 | 2,571.62 | 57.14 |
| 201 - FICA/Medicare | 13,855.00 | 992.26 | 6,771.00 | 7,084.00 | 48.87 |
| 203 - Retirement | 11,043.00 | 833.07 | 5,391.19 | 5,651.81 | 48.82 |
| 02 - Operations | 8,694.00 | 168.43 | 2,379.00 | 6,315.00 | 27.36 |
| 101 - Memberships/Dues | 800.00 | 0.00 | 0.00 | 800.00 | 0.00 |
| 150 - Personnel Development | 1,250.00 | 0.00 | 100.00 | 1,150.00 | 8.00 |
| 200 - Publications & Subscriptions | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 250 - Postage | 300.00 | 0.00 | 0.00 | 300.00 | 0.00 |
| 290 - Advertising | 200.00 | 0.00 | 0.00 | 200.00 | 0.00 |
| 390 - Telephone | 744.00 | 12.35 | 61.49 | 682.51 | 8.26 |
| 500 - Mileage & Tolls Reimbursement | 300.00 | 0.00 | 293.13 | 6.87 | 97.71 |
| 598 - Marketing Expenses | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 |
| 600 - Manager's Expense | 0.00 | 0.00 | 3.54 | -3.54 | ---- |
| 700 - Legal | 3,000.00 | 156.08 | 1,920.84 | 1,079.16 | 64.03 |

Expense Summary Report
Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|--|-------------------|-----------------|------------------|--------------------|---------------|
| 01 - Administration Services CONT'D | | | | | |
| 03 - Contract Services | 8,000.00 | 0.00 | 318.29 | 7,681.71 | 3.98 |
| 155 - Professional Services | 8,000.00 | 0.00 | 318.29 | 7,681.71 | 3.98 |
| 04 - Supplies & Equipment | 1,850.00 | 54.79 | 898.11 | 951.89 | 48.55 |
| 240 - Office Supplies | 700.00 | 54.79 | 588.12 | 111.88 | 84.02 |
| 246 - Codification & Maps | 800.00 | 0.00 | 250.00 | 550.00 | 31.25 |
| 260 - Office Equipment | 350.00 | 0.00 | 59.99 | 290.01 | 17.14 |
| 30 - Assessing | 133,140.00 | 9,654.95 | 66,010.64 | 67,129.36 | 49.58 |
| 01 - Pay & Benefits | 122,046.00 | 9,176.60 | 58,964.52 | 63,081.48 | 48.31 |
| 100 - Full-time Personnel | 107,574.00 | 8,274.86 | 53,006.34 | 54,567.66 | 49.27 |
| 201 - FICA/Medicare | 8,318.00 | 583.24 | 3,831.36 | 4,486.64 | 46.06 |
| 203 - Retirement | 6,154.00 | 318.50 | 2,126.82 | 4,027.18 | 34.56 |
| 02 - Operations | 4,004.00 | 370.34 | 1,496.58 | 2,507.42 | 37.38 |
| 101 - Memberships/Dues | 260.00 | 260.00 | 290.00 | -30.00 | 111.54 |
| 150 - Personnel Development | 900.00 | 0.00 | 284.00 | 616.00 | 31.56 |
| 250 - Postage | 200.00 | 0.00 | 0.00 | 200.00 | 0.00 |
| 390 - Telephone | 744.00 | 12.34 | 61.47 | 682.53 | 8.26 |
| 500 - Mileage & Tolls Reimbursement | 500.00 | 0.00 | 313.11 | 186.89 | 62.62 |
| 701 - Registry Fees | 1,400.00 | 98.00 | 548.00 | 852.00 | 39.14 |
| 03 - Contract Services | 5,690.00 | 0.00 | 5,149.15 | 540.85 | 90.49 |
| 370 - Computer Support | 2,490.00 | 0.00 | 2,519.15 | -29.15 | 101.17 |
| 640 - Technical Support | 2,500.00 | 0.00 | 1,930.00 | 570.00 | 77.20 |
| 642 - System Software | 700.00 | 0.00 | 700.00 | 0.00 | 100.00 |
| 04 - Supplies & Equipment | 1,400.00 | 108.01 | 400.39 | 999.61 | 28.60 |
| 240 - Office Supplies | 750.00 | 108.01 | 400.39 | 349.61 | 53.39 |
| 245 - Tax Maps | 300.00 | 0.00 | 0.00 | 300.00 | 0.00 |
| 260 - Office Equipment | 350.00 | 0.00 | 0.00 | 350.00 | 0.00 |
| 40 - Code Enforcement | 176,837.00 | 9,970.24 | 67,227.55 | 109,609.45 | 38.02 |
| 01 - Pay & Benefits | 150,741.00 | 9,423.44 | 63,940.27 | 86,800.73 | 42.42 |
| 100 - Full-time Personnel | 92,570.00 | 7,112.90 | 44,355.47 | 48,214.53 | 47.92 |
| 120 - Part-Time Personnel | 42,432.00 | 0.00 | 3,698.20 | 38,733.80 | 8.72 |
| 130 - Per Diem Personnel | 0.00 | 1,230.00 | 8,542.50 | -8,542.50 | ---- |
| 201 - FICA/Medicare | 10,426.00 | 614.07 | 4,331.90 | 6,094.10 | 41.55 |
| 203 - Retirement | 5,313.00 | 466.47 | 3,012.20 | 2,300.80 | 56.69 |
| 02 - Operations | 14,256.00 | 218.89 | 2,209.03 | 12,046.97 | 15.50 |
| 101 - Memberships/Dues | 240.00 | 0.00 | 84.95 | 155.05 | 35.40 |
| 150 - Personnel Development | 800.00 | 0.00 | 55.00 | 745.00 | 6.88 |
| 200 - Publications & Subscriptions | 300.00 | 0.00 | 0.00 | 300.00 | 0.00 |
| 250 - Postage | 125.00 | 0.00 | 0.00 | 125.00 | 0.00 |
| 390 - Telephone | 744.00 | 12.34 | 61.47 | 682.53 | 8.26 |
| 391 - Cell Phone | 1,480.00 | 122.32 | 606.68 | 873.32 | 40.99 |
| 500 - Mileage & Tolls Reimbursement | 100.00 | 0.00 | 459.36 | -359.36 | 459.36 |
| 502 - Vehicle Maintenance | 500.00 | 0.00 | 61.51 | 438.49 | 12.30 |
| 515 - Vehicle Gas/Diesel | 796.00 | 84.23 | 452.56 | 343.44 | 56.85 |
| 700 - Legal | 9,171.00 | 0.00 | 427.50 | 8,743.50 | 4.66 |
| 03 - Contract Services | 9,240.00 | 0.00 | 0.00 | 9,240.00 | 0.00 |
| 155 - Professional Services | 9,240.00 | 0.00 | 0.00 | 9,240.00 | 0.00 |
| 04 - Supplies & Equipment | 2,600.00 | 327.91 | 1,078.25 | 1,521.75 | 41.47 |
| 222 - Uniforms | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 240 - Office Supplies | 400.00 | 54.78 | 256.49 | 143.51 | 64.12 |
| 260 - Office Equipment | 0.00 | 0.00 | 183.26 | -183.26 | ---- |
| 621 - Copiers/Copies | 1,700.00 | 273.13 | 638.50 | 1,061.50 | 37.56 |
| 60 - General Assistance | 23,130.00 | 426.54 | 6,129.09 | 17,000.91 | 26.50 |

Expense Summary Report
Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr. Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|--|---------------------|------------------|-------------------|---------------------|---------------|
| 01 - Administration Services CONT'D | | | | | |
| 01 - Pay & Benefits | 5,030.00 | 426.54 | 2,475.98 | 2,554.02 | 49.22 |
| 130 - Per Diem Personnel | 4,800.00 | 400.00 | 2,320.00 | 2,480.00 | 48.33 |
| 201 - FICA/Medicare | 230.00 | 26.54 | 155.98 | 74.02 | 67.82 |
| 02 - Operations | 18,000.00 | 0.00 | 3,653.11 | 14,346.89 | 20.30 |
| 150 - Personnel Development | 200.00 | 0.00 | 0.00 | 200.00 | 0.00 |
| 500 - Mileage & Tolls Reimbursement | 50.00 | 0.00 | 0.00 | 50.00 | 0.00 |
| 801 - Food/Household Personal Supp | 250.00 | 0.00 | 86.11 | 163.89 | 34.44 |
| 802 - Heating Fuel | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 |
| 803 - Rentals | 12,500.00 | 0.00 | 3,448.00 | 9,052.00 | 27.58 |
| 804 - Utilities | 1,000.00 | 0.00 | 119.00 | 881.00 | 11.90 |
| 805 - Burial | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 806 - Medical Reimbursement | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 04 - Supplies & Equipment | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 240 - Office Supplies | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 65 - Communications & Information | 158,797.00 | 8,417.76 | 78,704.48 | 80,092.52 | 49.56 |
| 01 - Pay & Benefits | 113,574.00 | 8,364.77 | 52,028.49 | 61,545.51 | 45.81 |
| 100 - Full-time Personnel | 69,010.00 | 5,308.46 | 33,228.66 | 35,781.34 | 48.15 |
| 120 - Part-Time Personnel | 23,194.00 | 1,800.70 | 10,803.57 | 12,390.43 | 46.58 |
| 130 - Per Diem Personnel | 9,464.00 | 721.13 | 4,543.13 | 4,920.87 | 48.00 |
| 201 - FICA/Medicare | 7,886.00 | 534.48 | 3,453.13 | 4,432.87 | 43.79 |
| 203 - Retirement | 4,020.00 | 0.00 | 0.00 | 4,020.00 | 0.00 |
| 02 - Operations | 200.00 | 0.00 | 55.00 | 145.00 | 27.50 |
| 150 - Personnel Development | 200.00 | 0.00 | 55.00 | 145.00 | 27.50 |
| 03 - Contract Services | 42,773.00 | 52.99 | 25,590.67 | 17,182.33 | 59.83 |
| 370 - Computer Support | 25,200.00 | 0.00 | 11,454.88 | 13,745.12 | 45.46 |
| 630 - Site Host Fees | 9,906.00 | 35.00 | 10,117.60 | -211.60 | 102.14 |
| 635 - Webmaster Fees | 4,267.00 | 17.99 | 4,018.19 | 248.81 | 94.17 |
| 640 - Technical Support | 3,400.00 | 0.00 | 0.00 | 3,400.00 | 0.00 |
| 04 - Supplies & Equipment | 2,250.00 | 0.00 | 1,030.32 | 1,219.68 | 45.79 |
| 240 - Office Supplies | 250.00 | 0.00 | 114.48 | 135.52 | 45.79 |
| 260 - Office Equipment | 2,000.00 | 0.00 | 915.84 | 1,084.16 | 45.79 |
| 90 - Elections | 12,077.00 | 0.00 | 1,728.87 | 10,348.13 | 14.32 |
| 01 - Pay & Benefits | 5,222.00 | 0.00 | 1,426.37 | 3,795.63 | 27.31 |
| 120 - Part-Time Personnel | 0.00 | 0.00 | 1,172.58 | -1,172.58 | ---- |
| 130 - Per Diem Personnel | 5,126.00 | 0.00 | 232.38 | 4,893.62 | 4.53 |
| 201 - FICA/Medicare | 96.00 | 0.00 | 21.41 | 74.59 | 22.30 |
| 02 - Operations | 4,355.00 | 0.00 | 0.00 | 4,355.00 | 0.00 |
| 150 - Personnel Development | 1,130.00 | 0.00 | 0.00 | 1,130.00 | 0.00 |
| 242 - Printing | 3,225.00 | 0.00 | 0.00 | 3,225.00 | 0.00 |
| 03 - Contract Services | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 |
| 155 - Professional Services | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 |
| 04 - Supplies & Equipment | 1,000.00 | 0.00 | 302.50 | 697.50 | 30.25 |
| 240 - Office Supplies | 1,000.00 | 0.00 | 302.50 | 697.50 | 30.25 |
| 02 - Municipal Finances | 3,053,424.00 | 43,527.65 | 423,393.01 | 2,630,030.99 | 13.87 |
| 12 - Capital Projects | 2,083,840.00 | 0.00 | 0.00 | 2,083,840.00 | 0.00 |
| 11 - Capital Reserves | 2,083,840.00 | 0.00 | 0.00 | 2,083,840.00 | 0.00 |
| 000 - Capital Reserves | 2,083,840.00 | 0.00 | 0.00 | 2,083,840.00 | 0.00 |
| 14 - General Insurance | 969,584.00 | 43,527.65 | 423,393.01 | 546,190.99 | 43.67 |
| 01 - Pay & Benefits | 796,000.00 | 6,080.15 | 322,532.01 | 473,467.99 | 40.52 |
| 201 - FICA/Medicare | 0.00 | 193.57 | 580.71 | -580.71 | ---- |
| 202 - Medical | 796,000.00 | 5,886.58 | 321,951.30 | 474,048.70 | 40.45 |

Expense Summary Report
Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|--|-------------------|------------------|-------------------|--------------------|---------------|
| 02 - Municipal Finances CONT'D | | | | | |
| 02 - Operations | 173,584.00 | 37,447.50 | 100,861.00 | 72,723.00 | 58.11 |
| 680 - General Insurance | 77,174.00 | 37,447.50 | 75,664.00 | 1,510.00 | 98.04 |
| 681 - Unemployment | 9,480.00 | 0.00 | 0.00 | 9,480.00 | 0.00 |
| 682 - Workers Compensation | 86,930.00 | 0.00 | 25,197.00 | 61,733.00 | 28.99 |
| 03 - Library/Parks & Recreation | 351,868.00 | 23,264.84 | 156,247.33 | 195,620.67 | 44.41 |
| 20 - Library | 319,933.00 | 20,880.88 | 147,218.28 | 172,714.72 | 46.02 |
| 01 - Pay & Benefits | 241,713.00 | 17,941.67 | 113,020.51 | 128,692.49 | 46.76 |
| 100 - Full-time Personnel | 151,180.00 | 11,629.18 | 72,249.13 | 78,930.87 | 47.79 |
| 120 - Part-Time Personnel | 59,250.00 | 4,556.18 | 28,835.53 | 30,414.47 | 48.67 |
| 130 - Per Diem Personnel | 5,400.00 | 0.00 | 0.00 | 5,400.00 | 0.00 |
| 170 - Overtime | 0.00 | 0.00 | 433.02 | -433.02 | ---- |
| 201 - FICA/Medicare | 16,302.00 | 1,202.53 | 7,908.41 | 8,393.59 | 48.51 |
| 203 - Retirement | 9,581.00 | 553.78 | 3,594.42 | 5,986.58 | 37.52 |
| 02 - Operations | 25,070.00 | 905.45 | 13,779.75 | 11,290.25 | 54.97 |
| 101 - Memberships/Dues | 410.00 | 0.00 | 175.00 | 235.00 | 42.68 |
| 150 - Personnel Development | 250.00 | 0.00 | 0.00 | 250.00 | 0.00 |
| 250 - Postage | 500.00 | 0.00 | 178.06 | 321.94 | 35.61 |
| 390 - Telephone | 2,640.00 | 128.75 | 1,532.67 | 1,107.33 | 58.06 |
| 394 - Maine InfoNet | 6,750.00 | 0.00 | 5,566.80 | 1,183.20 | 82.47 |
| 500 - Mileage & Tolls Reimbursement | 400.00 | 0.00 | 119.48 | 280.52 | 29.87 |
| 501 - Electricity | 9,000.00 | 736.99 | 4,743.20 | 4,256.80 | 52.70 |
| 506 - Water | 910.00 | 39.71 | 413.35 | 496.65 | 45.42 |
| 802 - Heating Fuel | 4,210.00 | 0.00 | 1,051.19 | 3,158.81 | 24.97 |
| 03 - Contract Services | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 641 - Annual Contracts | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 04 - Supplies & Equipment | 52,650.00 | 2,033.76 | 20,418.02 | 32,231.98 | 38.78 |
| 240 - Office Supplies | 4,600.00 | 43.20 | 2,150.28 | 2,449.72 | 46.75 |
| 260 - Office Equipment | 2,350.00 | 79.35 | 346.23 | 2,003.77 | 14.73 |
| 281 - Books | 32,000.00 | 1,855.26 | 12,839.49 | 19,160.51 | 40.12 |
| 282 - Periodicals | 2,000.00 | 55.95 | 1,397.54 | 602.46 | 69.88 |
| 285 - Books Lost | 150.00 | 0.00 | 25.25 | 124.75 | 16.83 |
| 286 - Audio/Visual Materials | 10,000.00 | 0.00 | 3,659.23 | 6,340.77 | 36.59 |
| 621 - Copiers/Copies | 1,550.00 | 0.00 | 0.00 | 1,550.00 | 0.00 |
| 21 - Parks & Recreation | 31,935.00 | 2,383.96 | 9,029.05 | 22,905.95 | 28.27 |
| 02 - Operations | 22,643.00 | 2,101.44 | 7,621.49 | 15,021.51 | 33.66 |
| 101 - Memberships/Dues | 720.00 | 175.00 | 175.00 | 545.00 | 24.31 |
| 150 - Personnel Development | 2,000.00 | 370.00 | 450.00 | 1,550.00 | 22.50 |
| 250 - Postage | 50.00 | 0.00 | 0.00 | 50.00 | 0.00 |
| 262 - WilkiesBeach | 1,545.00 | 0.00 | 1,701.70 | -156.70 | 110.14 |
| 263 - Water Testing | 1,200.00 | 0.00 | 450.00 | 750.00 | 37.50 |
| 390 - Telephone | 1,476.00 | 0.00 | 0.00 | 1,476.00 | 0.00 |
| 391 - Cell Phone | 1,032.00 | 43.00 | 214.82 | 817.18 | 20.82 |
| 500 - Mileage & Tolls Reimbursement | 490.00 | 0.00 | 0.00 | 490.00 | 0.00 |
| 501 - Electricity | 3,600.00 | 382.75 | 2,046.34 | 1,553.66 | 56.84 |
| 502 - Vehicle Maintenance | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 506 - Water | 530.00 | 39.71 | 283.52 | 246.48 | 53.49 |
| 515 - Vehicle Gas/Diesel | 500.00 | 32.73 | 103.13 | 396.87 | 20.63 |
| 802 - Heating Fuel | 9,000.00 | 1,058.25 | 2,196.98 | 6,803.02 | 24.41 |
| 04 - Supplies & Equipment | 4,250.00 | 282.52 | 824.86 | 3,425.14 | 19.41 |
| 222 - Uniforms | 400.00 | 0.00 | 0.00 | 400.00 | 0.00 |
| 240 - Office Supplies | 1,000.00 | 9.39 | 186.36 | 813.64 | 18.64 |
| 260 - Office Equipment | 750.00 | 0.00 | 0.00 | 750.00 | 0.00 |

Expense Summary Report
Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|---|---------------------|-------------------|-------------------|--------------------|---------------|
| 03 - Library/Parks & Recreation CONT'D | | | | | |
| 621 - Copiers/Copies | 2,100.00 | 273.13 | 638.50 | 1,461.50 | 30.40 |
| 09 - Buildings Supplies/Maintenance | 5,042.00 | 0.00 | 582.70 | 4,459.30 | 11.56 |
| 312 - Parks & Facilities | 3,542.00 | 0.00 | 582.70 | 2,959.30 | 16.45 |
| 313 - Libby Hill | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 |
| 04 - Public Safety Services | 1,195,148.00 | 101,536.39 | 545,430.07 | 649,717.93 | 45.64 |
| 41 - Public Safety | 1,028,964.00 | 87,361.34 | 474,926.31 | 554,037.69 | 46.16 |
| 01 - Pay & Benefits | 777,946.00 | 60,116.67 | 360,415.61 | 417,530.39 | 46.33 |
| 100 - Full-time Personnel | 448,599.00 | 31,642.00 | 196,054.83 | 252,544.17 | 43.70 |
| 130 - Per Diem Personnel | 149,627.00 | 12,160.76 | 81,310.99 | 68,316.01 | 54.34 |
| 150 - Officers | 3,100.00 | 3,500.00 | 3,500.00 | -400.00 | 112.90 |
| 164 - PerCall | 85,105.00 | 3,924.11 | 33,692.90 | 51,412.10 | 39.59 |
| 170 - Overtime | 10,000.00 | 2,816.34 | 8,741.65 | 1,258.35 | 87.42 |
| 201 - FICA/Medicare | 54,727.00 | 4,119.53 | 25,485.49 | 29,241.51 | 46.57 |
| 203 - Retirement | 26,788.00 | 1,953.93 | 11,629.75 | 15,158.25 | 43.41 |
| 02 - Operations | 95,607.00 | 22,023.59 | 72,244.52 | 23,362.48 | 75.56 |
| 025 - Dry Hydrants | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 101 - Memberships/Dues | 11,025.00 | 150.00 | 11,032.18 | -7.18 | 100.07 |
| 150 - Personnel Development | 8,000.00 | 7,005.00 | 9,889.95 | -1,889.95 | 123.62 |
| 151 - EMS License | 1,580.00 | 0.00 | 0.00 | 1,580.00 | 0.00 |
| 152 - Physicals/Innoculations | 2,000.00 | 12.50 | 684.00 | 1,316.00 | 34.20 |
| 180 - ALS Intercepts | 600.00 | 0.00 | 0.00 | 600.00 | 0.00 |
| 390 - Telephone | 2,796.00 | 172.58 | 1,956.18 | 839.82 | 69.96 |
| 391 - Cell Phone | 5,114.00 | 448.79 | 2,661.35 | 2,452.65 | 52.04 |
| 393 - Internet | 2,580.00 | 214.99 | 1,074.95 | 1,505.05 | 41.66 |
| 401 - Fire Relief/Onsite Support | 350.00 | 0.00 | 0.00 | 350.00 | 0.00 |
| 402 - Emergency Management Agency | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 405 - Ladder Maintenance | 2,300.00 | 0.00 | 2,190.00 | 110.00 | 95.22 |
| 500 - Mileage & Tolls Reimbursement | 2,100.00 | 190.01 | 1,244.13 | 855.87 | 59.24 |
| 502 - Vehicle Maintenance | 28,000.00 | 5,854.61 | 18,764.50 | 9,235.50 | 67.02 |
| 515 - Vehicle Gas/Diesel | 13,963.00 | 1,700.17 | 11,463.50 | 2,499.50 | 82.10 |
| 655 - Rescue Billing | 2,800.00 | 3,500.38 | 5,734.66 | -2,934.66 | 204.81 |
| 740 - Veterinary Fees | 150.00 | 0.00 | 0.00 | 150.00 | 0.00 |
| 741 - Cremation | 150.00 | 0.00 | 0.00 | 150.00 | 0.00 |
| 742 - Humane Shelter | 11,099.00 | 2,774.56 | 5,549.12 | 5,549.88 | 50.00 |
| 03 - Contract Services | 55,718.00 | 0.00 | 0.00 | 55,718.00 | 0.00 |
| 750 - Security | 478.00 | 0.00 | 0.00 | 478.00 | 0.00 |
| 840 - County Dispatch | 55,240.00 | 0.00 | 0.00 | 55,240.00 | 0.00 |
| 04 - Supplies & Equipment | 78,062.00 | 3,100.62 | 34,973.11 | 43,088.89 | 44.80 |
| 220 - Equipment | 1,162.00 | 0.00 | 0.00 | 1,162.00 | 0.00 |
| 222 - Uniforms | 3,000.00 | 0.00 | 707.96 | 2,292.04 | 23.60 |
| 240 - Office Supplies | 3,500.00 | 9.98 | 552.45 | 2,947.55 | 15.78 |
| 250 - Postage | 750.00 | 38.14 | 38.14 | 711.86 | 5.09 |
| 260 - Office Equipment | 750.00 | 14.97 | 33.96 | 716.04 | 4.53 |
| 380 - Radio Repair | 5,000.00 | 65.84 | 3,275.39 | 1,724.61 | 65.51 |
| 406 - Fire Prevention | 2,000.00 | 427.93 | 685.65 | 1,314.35 | 34.28 |
| 407 - Firefighting Equipment | 20,500.00 | 1,442.63 | 11,586.36 | 8,913.64 | 56.52 |
| 408 - Training Supplies | 4,000.00 | 0.00 | 30.15 | 3,969.85 | 0.75 |
| 421 - EMT Supplies | 17,500.00 | 1,101.13 | 9,494.56 | 8,005.44 | 54.25 |
| 422 - EMT Equipment | 17,500.00 | 0.00 | 8,568.49 | 8,931.51 | 48.96 |
| 503 - Hazardous Materials | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 621 - Copiers/Copies | 1,400.00 | 0.00 | 0.00 | 1,400.00 | 0.00 |
| 05 - Public Safety Building | 16,609.00 | 1,743.49 | 6,081.61 | 10,527.39 | 36.62 |

Expense Summary Report
Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr.Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|---|---------------------|-------------------|---------------------|---------------------|---------------|
| 04 - Public Safety Services CONT'D | | | | | |
| 501 - Electricity | 9,000.00 | 659.58 | 4,260.61 | 4,739.39 | 47.34 |
| 506 - Water | 1,449.00 | 39.71 | 413.35 | 1,035.65 | 28.53 |
| 802 - Heating Fuel | 6,160.00 | 1,044.20 | 1,407.65 | 4,752.35 | 22.85 |
| 06 - Village Station (renamed) | 2,982.00 | 188.91 | 755.62 | 2,226.38 | 25.34 |
| 501 - Electricity | 1,550.00 | 159.59 | 661.18 | 888.82 | 42.66 |
| 506 - Water | 200.00 | 25.07 | 90.19 | 109.81 | 45.10 |
| 805 - Heating Fuel | 1,232.00 | 4.25 | 4.25 | 1,227.75 | 0.34 |
| 07 - Dry Mills Station | 2,040.00 | 188.06 | 455.84 | 1,584.16 | 22.35 |
| 501 - Electricity | 500.00 | 57.77 | 295.15 | 204.85 | 59.03 |
| 802 - Heating Fuel | 1,540.00 | 130.29 | 160.69 | 1,379.31 | 10.43 |
| 43 - Utilities | 166,184.00 | 14,175.05 | 70,503.76 | 95,680.24 | 42.43 |
| 02 - Operations | 166,184.00 | 14,175.05 | 70,503.76 | 95,680.24 | 42.43 |
| 850 - Street Lights | 22,000.00 | 2,425.80 | 11,665.11 | 10,334.89 | 53.02 |
| 851 - Traffic Lights | 2,500.00 | 217.25 | 1,178.65 | 1,321.35 | 47.15 |
| 852 - Traffic Lights Maintenance | 3,300.00 | 0.00 | 0.00 | 3,300.00 | 0.00 |
| 860 - Hydrants | 138,384.00 | 11,532.00 | 57,660.00 | 80,724.00 | 41.67 |
| 05 - Public Works Services | 2,353,143.00 | 163,803.42 | 1,051,987.52 | 1,301,155.48 | 44.71 |
| 51 - Winter Roads | 489,829.00 | 61,158.16 | 170,065.52 | 319,763.48 | 34.72 |
| 01 - Pay & Benefits | 232,359.00 | 41,867.75 | 74,944.95 | 157,414.05 | 32.25 |
| 100 - Full-time Personnel | 141,349.00 | 27,611.43 | 55,344.27 | 86,004.73 | 39.15 |
| 130 - Per Diem Personnel | 0.00 | -1,691.00 | 0.00 | 0.00 | ---- |
| 140 - Seasonal Personnel | 27,594.00 | 5,319.25 | 5,431.25 | 22,162.75 | 19.68 |
| 170 - Overtime | 35,040.00 | 6,895.68 | 7,262.14 | 27,777.86 | 20.73 |
| 201 - FICA/Medicare | 16,031.00 | 2,676.39 | 4,919.97 | 11,111.03 | 30.69 |
| 203 - Retirement | 12,345.00 | 1,056.00 | 1,987.32 | 10,357.68 | 16.10 |
| 02 - Operations | 1,562.00 | 433.54 | 610.28 | 951.72 | 39.07 |
| 391 - Cell Phone | 944.00 | 409.49 | 490.03 | 453.97 | 51.91 |
| 392 - Pager Rental | 618.00 | 24.05 | 120.25 | 497.75 | 19.46 |
| 04 - Supplies & Equipment | 255,908.00 | 18,856.87 | 94,510.29 | 161,397.71 | 36.93 |
| 220 - Equipment | 15,000.00 | 0.00 | 8,864.74 | 6,135.26 | 59.10 |
| 223 - Supplies | 600.00 | 14.19 | 14.19 | 585.81 | 2.37 |
| 510 - Plowing Sanding Supplies | 13,000.00 | 0.00 | 13,001.50 | -1.50 | 100.01 |
| 511 - Salt | 194,508.00 | 18,650.68 | 55,311.97 | 139,196.03 | 28.44 |
| 512 - Sand | 24,000.00 | 192.00 | 17,308.00 | 6,692.00 | 72.12 |
| 513 - Culvert Supplies | 800.00 | 0.00 | 9.89 | 790.11 | 1.24 |
| 514 - Calcium Chloride | 8,000.00 | 0.00 | 0.00 | 8,000.00 | 0.00 |
| 52 - Summer Roads | 420,529.00 | 6,958.18 | 312,420.10 | 108,108.90 | 74.29 |
| 01 - Pay & Benefits | 228,979.00 | 2,135.10 | 124,739.87 | 104,239.13 | 54.48 |
| 100 - Full-time Personnel | 195,422.00 | 0.00 | 103,064.94 | 92,357.06 | 52.74 |
| 130 - Per Diem Personnel | 0.00 | -1,917.00 | 0.00 | 0.00 | ---- |
| 140 - Seasonal Personnel | 2,166.00 | 2,880.00 | 2,880.00 | -714.00 | 132.96 |
| 170 - Overtime | 1,752.00 | 0.00 | 888.92 | 863.08 | 50.74 |
| 201 - FICA/Medicare | 15,761.00 | 145.76 | 8,416.45 | 7,344.55 | 53.40 |
| 203 - Retirement | 13,878.00 | 1,026.34 | 9,489.56 | 4,388.44 | 68.38 |
| 02 - Operations | 74,200.00 | 915.41 | 71,105.80 | 3,094.20 | 95.83 |
| 150 - Personnel Development | 250.00 | 0.00 | 525.00 | -275.00 | 210.00 |
| 152 - Physicals/Innoculations | 400.00 | 60.00 | 450.00 | -50.00 | 112.50 |
| 380 - Radio Maintenance | 500.00 | 855.41 | 855.41 | -355.41 | 171.08 |
| 500 - Mileage & Tolls Reimbursement | 50.00 | 0.00 | 0.00 | 50.00 | 0.00 |
| 603 - Gravel Crushing | 15,000.00 | 0.00 | 16,954.00 | -1,954.00 | 113.03 |
| 604 - Road Striping & Crosswalks | 58,000.00 | 0.00 | 52,321.39 | 5,678.61 | 90.21 |

Expense Summary Report
Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|--|-------------------|------------------|-------------------|--------------------|---------------|
| 05 - Public Works Services CONT'D | | | | | |
| 03 - Contract Services | 22,000.00 | 3,763.08 | 21,619.73 | 380.27 | 98.27 |
| 156 - Labor | 12,000.00 | 0.00 | 15,281.44 | -3,281.44 | 127.35 |
| 751 - Engineering Service | 10,000.00 | 3,763.08 | 6,338.29 | 3,661.71 | 63.38 |
| 04 - Supplies & Equipment | 95,350.00 | 144.59 | 94,954.70 | 395.30 | 99.59 |
| 392 - Equipment Rental | 20,000.00 | 0.00 | 22,625.00 | -2,625.00 | 113.13 |
| 513 - Culvert Supplies | 13,000.00 | 0.00 | 12,424.04 | 575.96 | 95.57 |
| 516 - Trees | 25,000.00 | 1,000.00 | 23,215.00 | 1,785.00 | 92.86 |
| 517 - Street Repair | 24,000.00 | 0.00 | 28,538.75 | -4,538.75 | 118.91 |
| 518 - Bridges & Guardrails | 6,800.00 | 0.00 | 2,680.00 | 4,120.00 | 39.41 |
| 519 - Dust Control | 0.00 | 0.00 | 706.75 | -706.75 | ---- |
| 520 - Bank Run Gravel | 750.00 | 0.00 | 0.00 | 750.00 | 0.00 |
| 521 - Signs | 5,500.00 | 0.00 | 4,737.27 | 762.73 | 86.13 |
| 522 - Summer Hand Tools | 300.00 | 0.00 | 27.89 | 272.11 | 9.30 |
| 523 - Parts/Repairs | 0.00 | -855.41 | 0.00 | 0.00 | ---- |
| 53 - Additional Roadwork | 137,383.00 | 27,126.08 | 27,126.08 | 110,256.92 | 19.74 |
| 03 - Contract Services | 137,383.00 | 27,126.08 | 27,126.08 | 110,256.92 | 19.74 |
| 691 - Plowing/Sanding Private Roads | 135,000.00 | 27,126.08 | 27,126.08 | 107,873.92 | 20.09 |
| 692 - Interlocal-Town of Windham | 2,383.00 | 0.00 | 0.00 | 2,383.00 | 0.00 |
| 54 - Garage | 239,486.00 | 19,666.70 | 100,164.92 | 139,321.08 | 41.82 |
| 01 - Pay & Benefits | 72,012.00 | 6,288.19 | 34,016.66 | 37,995.34 | 47.24 |
| 100 - Full-time Personnel | 62,362.00 | 6,323.05 | 30,798.62 | 31,563.38 | 49.39 |
| 170 - Overtime | 600.00 | -702.18 | -637.50 | 1,237.50 | -106.25 |
| 201 - FICA/Medicare | 5,117.00 | 511.53 | 2,353.95 | 2,763.05 | 46.00 |
| 203 - Retirement | 3,933.00 | 155.79 | 1,501.59 | 2,431.41 | 38.18 |
| 02 - Operations | 67,984.00 | 10,872.95 | 26,630.67 | 41,353.33 | 39.17 |
| 390 - Telephone | 1,126.00 | 35.19 | 637.25 | 488.75 | 56.59 |
| 391 - Cell Phone | 0.00 | -241.75 | 0.00 | 0.00 | ---- |
| 393 - Internet | 900.00 | 75.00 | 375.00 | 525.00 | 41.67 |
| 501 - Electricity | 12,000.00 | 1,012.57 | 4,826.47 | 7,173.53 | 40.22 |
| 506 - Water | 910.00 | 39.71 | 413.35 | 496.65 | 45.42 |
| 515 - Vehicle Gas/Diesel | 32,248.00 | 8,235.60 | 15,543.08 | 16,704.92 | 48.20 |
| 602 - Body Work | 7,500.00 | 0.00 | 2,666.48 | 4,833.52 | 35.55 |
| 661 - Holding Tank Pumping | 2,520.00 | 0.00 | 0.00 | 2,520.00 | 0.00 |
| 802 - Heating Fuel | 10,780.00 | 1,716.63 | 2,169.04 | 8,610.96 | 20.12 |
| 03 - Contract Services | 1,040.00 | 0.00 | 326.35 | 713.65 | 31.38 |
| 412 - TransportationManagementStudy | 1,040.00 | 0.00 | 326.35 | 713.65 | 31.38 |
| 04 - Supplies & Equipment | 98,450.00 | 2,505.56 | 39,191.24 | 59,258.76 | 39.81 |
| 222 - Uniforms | 6,000.00 | 533.32 | 2,480.46 | 3,519.54 | 41.34 |
| 226 - Safety Shoes | 2,750.00 | 0.00 | 1,655.10 | 1,094.90 | 60.19 |
| 240 - Office Supplies | 950.00 | 97.20 | 453.32 | 496.68 | 47.72 |
| 391 - Equipment Repair | 3,000.00 | 0.00 | 2,857.06 | 142.94 | 95.24 |
| 392 - Equipment Rental | 250.00 | 0.00 | 0.00 | 250.00 | 0.00 |
| 523 - Parts/Repairs | 75,000.00 | 1,679.96 | 25,853.78 | 49,146.22 | 34.47 |
| 524 - Mechanic Supplies | 6,000.00 | 195.08 | 3,817.02 | 2,182.98 | 63.62 |
| 525 - Lubricants/Oil | 4,500.00 | 0.00 | 2,074.50 | 2,425.50 | 46.10 |
| 55 - Recycling | 730,926.00 | 32,724.26 | 299,063.61 | 431,862.39 | 40.92 |
| 01 - Pay & Benefits | 287,482.00 | 23,463.24 | 134,789.37 | 152,692.63 | 46.89 |
| 100 - Full-time Personnel | 205,945.00 | 15,841.12 | 94,845.71 | 111,099.29 | 46.05 |
| 120 - Part-Time Personnel | 23,591.00 | 3,255.00 | 15,711.50 | 7,879.50 | 66.60 |
| 130 - Per Diem Personnel | 22,131.00 | 1,794.51 | 9,054.34 | 13,076.66 | 40.91 |
| 170 - Overtime | 1,000.00 | 82.01 | 206.19 | 793.81 | 20.62 |
| 201 - FICA/Medicare | 19,787.00 | 1,553.29 | 9,531.72 | 10,255.28 | 48.17 |

Expense Summary Report
Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|--|-------------------|------------------|-------------------|--------------------|---------------|
| 05 - Public Works Services CONT'D | | | | | |
| 203 - Retirement | 15,028.00 | 937.31 | 5,439.91 | 9,588.09 | 36.20 |
| 02 - Operations | 414,294.00 | 8,680.09 | 152,922.21 | 261,371.79 | 36.91 |
| 152 - Physicals/Innoculations | 125.00 | 0.00 | 367.00 | -242.00 | 293.60 |
| 390 - Telephone | 480.00 | 44.09 | 456.56 | 23.44 | 95.12 |
| 393 - Internet | 900.00 | 75.00 | 375.00 | 525.00 | 41.67 |
| 411 - Recyclable Oil | 960.00 | 0.00 | 165.00 | 795.00 | 17.19 |
| 415 - Baler/Compactor | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0.00 |
| 500 - Mileage & Tolls Reimbursement | 25.00 | 0.00 | 0.00 | 25.00 | 0.00 |
| 501 - Electricity | 8,000.00 | 953.00 | 3,195.88 | 4,804.12 | 39.95 |
| 503 - MW Sampling | 12,000.00 | 0.00 | 0.00 | 12,000.00 | 0.00 |
| 504 - Repairs | 1,000.00 | 0.00 | 63.62 | 936.38 | 6.36 |
| 505 - LP Gas | 1,500.00 | 80.78 | 723.40 | 776.60 | 48.23 |
| 506 - Water | 1,546.00 | 153.33 | 874.79 | 671.21 | 56.58 |
| 515 - Vehicle Gas/Diesel | 1,158.00 | 177.14 | 803.61 | 354.39 | 69.40 |
| 657 - Hazardous Waste Collection | 6,000.00 | 0.00 | 6,083.40 | -83.40 | 101.39 |
| 658 - Universal Hazardous Waste | 1,500.00 | 0.00 | 18.20 | 1,481.80 | 1.21 |
| 659 - Tipping Fees | 282,225.00 | 7,196.75 | 106,290.75 | 175,934.25 | 37.66 |
| 660 - Transfer Station Hauling | 93,135.00 | 0.00 | 33,255.00 | 59,880.00 | 35.71 |
| 661 - Holding Tank Pumping | 1,240.00 | 0.00 | 250.00 | 990.00 | 20.16 |
| 04 - Supplies & Equipment | 29,150.00 | 580.93 | 11,352.03 | 17,797.97 | 38.94 |
| 220 - Equipment | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 222 - Uniforms | 850.00 | 304.88 | 719.52 | 130.48 | 84.65 |
| 223 - Supplies | 5,680.00 | 0.00 | 3,773.22 | 1,906.78 | 66.43 |
| 226 - Safety Shoes | 2,000.00 | 274.21 | 506.31 | 1,493.69 | 25.32 |
| 240 - Office Supplies | 500.00 | 1.84 | 176.55 | 323.45 | 35.31 |
| 391 - Equipment Repair | 4,000.00 | 0.00 | 1,376.43 | 2,623.57 | 34.41 |
| 392 - Equipment Rental | 15,120.00 | 0.00 | 4,800.00 | 10,320.00 | 31.75 |
| 56 - Buildings & Grounds | 334,990.00 | 16,170.04 | 143,147.29 | 191,842.71 | 42.73 |
| 01 - Pay & Benefits | 183,831.00 | 13,572.74 | 90,995.19 | 92,835.81 | 49.50 |
| 100 - Full-time Personnel | 138,200.00 | 10,630.64 | 68,721.18 | 69,478.82 | 49.73 |
| 120 - Part-Time Personnel | 21,240.00 | 1,511.25 | 9,682.52 | 11,557.48 | 45.59 |
| 170 - Overtime | 1,639.00 | 0.00 | 159.38 | 1,479.62 | 9.72 |
| 201 - FICA/Medicare | 12,596.00 | 896.87 | 6,067.00 | 6,529.00 | 48.17 |
| 203 - Retirement | 10,156.00 | 533.98 | 6,365.11 | 3,790.89 | 62.67 |
| 02 - Operations | 13,075.00 | 925.73 | 4,004.55 | 9,070.45 | 30.63 |
| 225 - Grounds Maintenance | 1,500.00 | 19.77 | 315.49 | 1,184.51 | 21.03 |
| 390 - Telephone | 0.00 | 0.00 | 337.98 | -337.98 | ---- |
| 391 - Cell Phone | 629.00 | 52.99 | 264.71 | 364.29 | 42.08 |
| 393 - Internet | 900.00 | 75.00 | 375.00 | 525.00 | 41.67 |
| 500 - Mileage & Tolls Reimbursement | 25.00 | 0.00 | 0.00 | 25.00 | 0.00 |
| 501 - Electricity | 1,200.00 | 95.04 | 451.29 | 748.71 | 37.61 |
| 502 - Vehicle Maintenance | 1,850.00 | 39.48 | 213.25 | 1,636.75 | 11.53 |
| 506 - Water | 400.00 | 0.00 | 402.71 | -2.71 | 100.68 |
| 515 - Vehicle Gas/Diesel | 3,512.00 | 273.16 | 977.32 | 2,534.68 | 27.83 |
| 802 - Heating Fuel | 3,059.00 | 370.29 | 666.80 | 2,392.20 | 21.80 |
| 03 - Contract Services | 77,752.00 | 492.56 | 20,011.60 | 57,740.40 | 25.74 |
| 301 - Pennell Building | 13,626.00 | 257.56 | 3,747.81 | 9,878.19 | 27.50 |
| 304 - Newbegin | 6,363.00 | 0.00 | 3,875.09 | 2,487.91 | 60.90 |
| 305 - Public Safety Building | 7,453.00 | 0.00 | 1,515.00 | 5,938.00 | 20.33 |
| 306 - Dry Mills Station | 920.00 | 0.00 | 575.00 | 345.00 | 62.50 |
| 307 - Old Village Station | 555.00 | 0.00 | 690.00 | -135.00 | 124.32 |
| 308 - Recycling | 2,785.00 | 0.00 | 1,282.50 | 1,502.50 | 46.05 |
| 309 - Buildings & Grounds | 810.00 | 0.00 | 0.00 | 810.00 | 0.00 |

Expense Summary Report
Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|---|------------------|-----------------|------------------|--------------------|---------------|
| 05 - Public Works Services CONT'D | | | | | |
| 310 - Library | 10,230.00 | 235.00 | 3,396.58 | 6,833.42 | 33.20 |
| 311 - PublicWorks | 8,983.00 | 0.00 | 4,534.62 | 4,448.38 | 50.48 |
| 315 - Village Station | 865.00 | 0.00 | 395.00 | 470.00 | 45.66 |
| 706 - Cemetery | 25,162.00 | 0.00 | 0.00 | 25,162.00 | 0.00 |
| 04 - Supplies & Equipment | 14,350.00 | 690.82 | 8,056.26 | 6,293.74 | 56.14 |
| 210 - Cleaning Supplies | 4,200.00 | 324.81 | 2,825.05 | 1,374.95 | 67.26 |
| 220 - Equipment | 7,400.00 | 54.88 | 3,371.10 | 4,028.90 | 45.56 |
| 222 - Uniforms | 2,300.00 | 311.13 | 1,557.73 | 742.27 | 67.73 |
| 240 - Office Supplies | 450.00 | 0.00 | 302.38 | 147.62 | 67.20 |
| 09 - Buildings Supplies/Maintenance | 45,982.00 | 488.19 | 20,079.69 | 25,902.31 | 43.67 |
| 301 - Pennell Building | 5,550.00 | 0.00 | 2,836.62 | 2,713.38 | 51.11 |
| 304 - Newbegin | 12,300.00 | 0.00 | 1,741.22 | 10,558.78 | 14.16 |
| 305 - Public Safety Building | 8,222.00 | 0.00 | 5,965.34 | 2,256.66 | 72.55 |
| 306 - Dry Mills Station | 500.00 | 0.00 | 104.80 | 395.20 | 20.96 |
| 308 - Recycling Center | 2,500.00 | 0.00 | 816.77 | 1,683.23 | 32.67 |
| 309 - Buildings & Grounds | 4,100.00 | 269.72 | 666.37 | 3,433.63 | 16.25 |
| 310 - Library | 2,000.00 | 0.00 | 3,357.31 | -1,357.31 | 167.87 |
| 311 - Public Works | 9,000.00 | 214.89 | 3,103.69 | 5,896.31 | 34.49 |
| 312 - Parks & Facilities | 1,210.00 | 3.58 | 1,097.59 | 112.41 | 90.71 |
| 314 - Dry Mills Schoolhouse | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 315 - Village Station | 500.00 | 0.00 | 389.98 | 110.02 | 78.00 |
| 06 - Councils, Boards & Committees | 58,040.00 | 7,537.15 | 23,849.22 | 34,190.78 | 41.09 |
| 61 - Council | 48,665.00 | 7,164.33 | 21,574.34 | 27,090.66 | 44.33 |
| 01 - Pay & Benefits | 10,765.00 | 5,408.33 | 5,457.10 | 5,307.90 | 50.69 |
| 150 - Officers | 10,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 50.00 |
| 201 - FICA/Medicare | 765.00 | 408.33 | 457.10 | 307.90 | 59.75 |
| 02 - Operations | 37,700.00 | 1,756.00 | 15,425.54 | 22,274.46 | 40.92 |
| 130 - Recorder | 1,500.00 | 337.50 | 1,644.67 | -144.67 | 109.64 |
| 150 - Personnel Development | 1,000.00 | 0.00 | 524.00 | 476.00 | 52.40 |
| 290 - Advertising | 2,500.00 | 74.92 | 660.00 | 1,840.00 | 26.40 |
| 700 - Legal | 25,000.00 | 1,343.58 | 3,918.16 | 21,081.84 | 15.67 |
| 861 - Volunteer Recognition | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 |
| 862 - Blueberry Festival | 6,200.00 | 0.00 | 8,678.71 | -2,478.71 | 139.98 |
| 04 - Supplies & Equipment | 200.00 | 0.00 | 691.70 | -491.70 | 345.85 |
| 240 - Office Supplies | 200.00 | 0.00 | 691.70 | -491.70 | 345.85 |
| 62 - Zoning Board of Appeals | 3,700.00 | 0.00 | 395.12 | 3,304.88 | 10.68 |
| 01 - Pay & Benefits | 0.00 | 0.00 | 8.62 | -8.62 | ---- |
| 201 - FICA/Medicare | 0.00 | 0.00 | 8.62 | -8.62 | ---- |
| 02 - Operations | 3,600.00 | 0.00 | 386.50 | 3,213.50 | 10.74 |
| 130 - Recorder | 300.00 | 0.00 | 112.50 | 187.50 | 37.50 |
| 250 - Postage | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 290 - Advertising | 200.00 | 0.00 | 84.00 | 116.00 | 42.00 |
| 700 - Legal | 3,000.00 | 0.00 | 190.00 | 2,810.00 | 6.33 |
| 04 - Supplies & Equipment | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 240 - Office Supplies | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 63 - Planning Board | 4,675.00 | 372.82 | 1,750.56 | 2,924.44 | 37.45 |
| 01 - Pay & Benefits | 0.00 | 3.82 | 9.08 | -9.08 | ---- |
| 201 - FICA/Medicare | 0.00 | 3.82 | 9.08 | -9.08 | ---- |
| 02 - Operations | 4,575.00 | 369.00 | 1,660.02 | 2,914.98 | 36.28 |
| 130 - Recorder | 750.00 | 50.00 | 576.27 | 173.73 | 76.84 |
| 150 - Personnel Development | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |

Expense Summary Report
Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|--|----------------------|-------------------|---------------------|---------------------|---------------|
| 06 - Councils, Boards & Committees CONT'D | | | | | |
| 154 - Member Training | 175.00 | 0.00 | 0.00 | 175.00 | 0.00 |
| 250 - Postage | 50.00 | 0.00 | 67.75 | -17.75 | 135.50 |
| 290 - Advertising | 2,500.00 | 319.00 | 1,016.00 | 1,484.00 | 40.64 |
| 700 - Legal | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 04 - Supplies & Equipment | 100.00 | 0.00 | 81.46 | 18.54 | 81.46 |
| 240 - Office Supplies | 100.00 | 0.00 | 81.46 | 18.54 | 81.46 |
| 67 - Economic Development | 1,000.00 | 0.00 | 129.20 | 870.80 | 12.92 |
| 02 - Operations | 1,000.00 | 0.00 | 129.20 | 870.80 | 12.92 |
| 290 - Advertising | 250.00 | 0.00 | 0.00 | 250.00 | 0.00 |
| 598 - Marketing Expenses | 750.00 | 0.00 | 129.20 | 620.80 | 17.23 |
| 08 - Law Enforcement | 235,693.00 | 12,153.98 | 72,538.60 | 163,154.40 | 30.78 |
| 71 - Law Enforcement | 235,693.00 | 12,153.98 | 72,538.60 | 163,154.40 | 30.78 |
| 02 - Operations | 4,829.00 | 513.39 | 2,695.06 | 2,133.94 | 55.81 |
| 391 - Cell Phone | 629.00 | 52.99 | 264.71 | 364.29 | 42.08 |
| 515 - Vehicle Gas/Diesel | 4,200.00 | 460.40 | 2,430.35 | 1,769.65 | 57.87 |
| 03 - Contract Services | 230,864.00 | 11,640.59 | 69,843.54 | 161,020.46 | 30.25 |
| 841 - County Sheriff | 230,864.00 | 11,640.59 | 69,843.54 | 161,020.46 | 30.25 |
| 09 - Community Services | 29,530.00 | 0.00 | 14,850.00 | 14,680.00 | 50.29 |
| 80 - Community Services | 29,530.00 | 0.00 | 14,850.00 | 14,680.00 | 50.29 |
| 10 - Community Services | 29,530.00 | 0.00 | 14,850.00 | 14,680.00 | 50.29 |
| 700 - Snowmobile Club | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 100.00 |
| 701 - American Legion | 650.00 | 0.00 | 0.00 | 650.00 | 0.00 |
| 702 - Regional Transportation | 750.00 | 0.00 | 750.00 | 0.00 | 100.00 |
| 703 - Opportunity Alliance | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 |
| 704 - Southern ME Agency on Aging | 2,850.00 | 0.00 | 2,850.00 | 0.00 | 100.00 |
| 705 - MaineHealth Care at Home | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0.00 |
| 707 - Day One | 400.00 | 0.00 | 0.00 | 400.00 | 0.00 |
| 708 - Androscoggin Hospice of Maine | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 709 - Sexual Assault Services | 250.00 | 0.00 | 250.00 | 0.00 | 100.00 |
| 710 - Visiting Nurses Association | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 711 - American Red Cross | 250.00 | 0.00 | 0.00 | 250.00 | 0.00 |
| 713 - Lake Water Quality | 10,000.00 | 0.00 | 9,000.00 | 1,000.00 | 90.00 |
| 714 - LRSS Inc Health Access Program | 325.00 | 0.00 | 0.00 | 325.00 | 0.00 |
| 716 - Gray Historical Society | 5,455.00 | 0.00 | 0.00 | 5,455.00 | 0.00 |
| 717 - Caring Community | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 10 - Tax Increment Financing | 685,277.00 | 0.00 | 0.00 | 685,277.00 | 0.00 |
| 91 - #1 | 227,117.00 | 0.00 | 0.00 | 227,117.00 | 0.00 |
| 13 - Tax Increment Financing | 227,117.00 | 0.00 | 0.00 | 227,117.00 | 0.00 |
| 905 - Northbrook #1 | 227,117.00 | 0.00 | 0.00 | 227,117.00 | 0.00 |
| 92 - #2 | 323,960.00 | 0.00 | 0.00 | 323,960.00 | 0.00 |
| 13 - Tax Increment Financing | 323,960.00 | 0.00 | 0.00 | 323,960.00 | 0.00 |
| 906 - South Gray #2 | 323,960.00 | 0.00 | 0.00 | 323,960.00 | 0.00 |
| 93 - #3 | 134,200.00 | 0.00 | 0.00 | 134,200.00 | 0.00 |
| 13 - Tax Increment Financing | 134,200.00 | 0.00 | 0.00 | 134,200.00 | 0.00 |
| 907 - Village #3 | 134,200.00 | 0.00 | 0.00 | 134,200.00 | 0.00 |
| 11 - Intergovernmental | 11,503,081.00 | 870,185.17 | 5,926,758.02 | 5,576,322.98 | 51.52 |
| 02 - Intergovernmental | 11,503,081.00 | 870,185.17 | 5,926,758.02 | 5,576,322.98 | 51.52 |
| 12 - Intergovernmental | 11,503,081.00 | 870,185.17 | 5,926,758.02 | 5,576,322.98 | 51.52 |

Expense Summary Report
Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|--------------------------------------|----------------------|---------------------|---------------------|-----------------------|------------------|
| 11 - Intergovernmental CONT'D | | | | | |
| 901 - School | 10,442,222.00 | 870,185.17 | 5,221,111.02 | 5,221,110.98 | 50.00 |
| 902 - County | 705,647.00 | 0.00 | 705,647.00 | 0.00 | 100.00 |
| 903 - Overlay | 355,212.00 | 0.00 | 0.00 | 355,212.00 | 0.00 |
| Final Totals | 20,751,477.00 | 1,301,351.46 | 8,787,738.72 | 11,963,738.28 | 42.35 |

December 2020 Expenses

Expense Summary Report
Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|-------------------------------------|-------------------|------------------|-------------------|-----------------------|------------------|
| 01 - Administration Services | 1,446,306.00 | 100,981.45 | 648,147.77 | 798,158.23 | 44.81 |
| 10 - Administration | 622,253.00 | 44,364.28 | 278,345.76 | 343,907.24 | 44.73 |
| 01 - Pay & Benefits | 438,110.00 | 32,259.45 | 206,321.34 | 231,788.66 | 47.09 |
| 100 - Full-time Personnel | 375,238.00 | 28,817.79 | 168,216.43 | 207,021.57 | 44.83 |
| 120 - Part-Time Personnel | 0.00 | 0.00 | 11,121.18 | -11,121.18 | ---- |
| 170 - Overtime | 1,000.00 | 0.00 | 222.81 | 777.19 | 22.28 |
| 201 - FICA/Medicare | 33,521.00 | 1,843.96 | 14,389.29 | 19,131.71 | 42.93 |
| 203 - Retirement | 28,351.00 | 1,597.70 | 12,371.63 | 15,979.37 | 43.64 |
| 02 - Operations | 133,588.00 | 10,811.70 | 49,171.28 | 84,416.72 | 36.81 |
| 101 - Memberships/Dues | 755.00 | 60.00 | 320.63 | 434.37 | 42.47 |
| 102 - MMA Dues | 9,919.00 | 0.00 | 0.00 | 9,919.00 | 0.00 |
| 103 - GPCOG Dues | 15,522.00 | 6,209.00 | 12,418.00 | 3,104.00 | 80.00 |
| 150 - Personnel Development | 3,000.00 | 0.00 | -224.36 | 3,224.36 | -7.48 |
| 181 - Merchant Fees | 0.00 | -181.70 | 0.00 | 0.00 | ---- |
| 241 - Tax Billing | 3,500.00 | 0.00 | 3,869.24 | -369.24 | 110.55 |
| 242 - Printing | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 250 - Postage | 8,000.00 | 0.00 | 4,629.33 | 3,370.67 | 57.87 |
| 290 - Advertising | 2,500.00 | 0.00 | 310.50 | 2,189.50 | 12.42 |
| 390 - Telephone | 3,900.00 | 548.46 | 2,696.90 | 1,203.10 | 69.15 |
| 393 - Internet | 2,580.00 | 214.99 | 1,147.90 | 1,432.10 | 44.49 |
| 500 - Mileage & Tolls Reimbursement | 1,000.00 | 0.00 | 40.60 | 959.40 | 4.06 |
| 501 - Electricity | 13,000.00 | 817.69 | 6,407.30 | 6,592.70 | 49.29 |
| 506 - Water | 1,233.00 | 60.59 | 532.45 | 700.55 | 43.18 |
| 600 - Manager's Expense | 1,300.00 | 0.00 | 165.79 | 1,134.21 | 12.75 |
| 601 - Vehicle Reimbursement | 3,000.00 | 250.00 | 1,500.00 | 1,500.00 | 50.00 |
| 700 - Legal | 15,000.00 | 821.50 | 5,965.71 | 9,034.29 | 39.77 |
| 701 - Registry Fees | 7,500.00 | 209.00 | 4,912.00 | 2,588.00 | 65.49 |
| 802 - Heating Fuel | 16,379.00 | 483.90 | 2,034.58 | 14,344.42 | 12.42 |
| 900 - Contingency | 25,000.00 | 1,318.27 | 2,444.71 | 22,555.29 | 9.78 |
| 03 - Contract Services | 38,855.00 | 641.70 | 18,096.19 | 20,758.81 | 46.57 |
| 155 - Professional Services | 15,000.00 | 641.70 | 991.70 | 14,008.30 | 6.61 |
| 620 - TRIO Contract | 14,605.00 | 0.00 | 14,604.49 | 0.51 | 100.00 |
| 702 - Audit | 9,250.00 | 0.00 | 2,500.00 | 6,750.00 | 27.03 |
| 04 - Supplies & Equipment | 11,700.00 | 651.43 | 4,756.95 | 6,943.05 | 40.66 |
| 240 - Office Supplies | 5,000.00 | 132.57 | 1,235.54 | 3,764.46 | 24.71 |
| 260 - Office Equipment | 2,500.00 | 0.00 | 1,847.81 | 652.19 | 73.91 |
| 621 - Copiers/Copies | 4,200.00 | 518.86 | 1,673.60 | 2,526.40 | 39.85 |
| 20 - Community Development | 233,746.00 | 15,828.90 | 103,638.18 | 130,107.82 | 44.34 |
| 01 - Pay & Benefits | 213,752.00 | 15,809.42 | 100,744.46 | 113,007.54 | 47.13 |
| 100 - Full-time Personnel | 180,464.00 | 13,881.84 | 85,567.48 | 94,896.52 | 47.42 |
| 130 - Per Diem Personnel | 6,010.00 | 0.00 | 2,304.01 | 3,705.99 | 38.34 |
| 201 - FICA/Medicare | 15,190.00 | 1,053.74 | 7,172.12 | 8,017.88 | 47.22 |
| 203 - Retirement | 12,088.00 | 873.84 | 5,700.85 | 6,387.15 | 47.16 |
| 02 - Operations | 9,844.00 | 12.43 | 1,754.25 | 8,089.75 | 17.82 |
| 101 - Memberships/Dues | 800.00 | 0.00 | 250.00 | 550.00 | 31.25 |
| 150 - Personnel Development | 3,000.00 | 0.00 | 35.00 | 2,965.00 | 1.17 |
| 200 - Publications & Subscriptions | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 250 - Postage | 300.00 | 0.00 | 0.00 | 300.00 | 0.00 |
| 290 - Advertising | 200.00 | 0.00 | 326.00 | -126.00 | 163.00 |
| 390 - Telephone | 744.00 | 12.43 | 62.12 | 681.88 | 8.35 |
| 500 - Mileage & Tolls Reimbursement | 400.00 | 0.00 | 0.00 | 400.00 | 0.00 |
| 598 - Marketing Expenses | 500.00 | 0.00 | 75.00 | 425.00 | 15.00 |
| 700 - Legal | 3,800.00 | 0.00 | 1,006.13 | 2,793.87 | 26.48 |
| 03 - Contract Services | 8,000.00 | 0.00 | 530.00 | 7,470.00 | 6.63 |

Expense Summary Report
Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|--|-------------------|------------------|------------------|--------------------|---------------|
| 01 - Administration Services CONT'D | | | | | |
| 155 - Professional Services | 5,000.00 | 0.00 | 530.00 | 4,470.00 | 10.60 |
| 157 - Comp Plan Implementation | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0.00 |
| 04 - Supplies & Equipment | 2,150.00 | 7.05 | 609.47 | 1,540.53 | 28.35 |
| 240 - Office Supplies | 1,000.00 | 7.05 | 292.79 | 707.21 | 29.28 |
| 246 - Codification & Maps | 800.00 | 0.00 | 0.00 | 800.00 | 0.00 |
| 260 - Office Equipment | 350.00 | 0.00 | 316.68 | 33.32 | 90.48 |
| 30 - Assessing | 143,355.00 | 10,575.50 | 70,873.58 | 72,481.42 | 49.44 |
| 01 - Pay & Benefits | 129,769.00 | 9,714.64 | 62,203.44 | 67,565.56 | 47.93 |
| 100 - Full-time Personnel | 113,724.00 | 8,747.98 | 55,919.02 | 57,804.98 | 49.17 |
| 201 - FICA/Medicare | 9,222.00 | 625.12 | 4,071.84 | 5,150.16 | 44.15 |
| 203 - Retirement | 6,823.00 | 341.54 | 2,212.58 | 4,610.42 | 32.43 |
| 02 - Operations | 4,981.00 | 819.43 | 2,565.04 | 2,415.96 | 51.50 |
| 101 - Memberships/Dues | 330.00 | 80.00 | 330.00 | 0.00 | 100.00 |
| 150 - Personnel Development | 1,807.00 | 595.00 | 1,433.92 | 373.08 | 79.35 |
| 250 - Postage | 200.00 | 0.00 | 0.00 | 200.00 | 0.00 |
| 390 - Telephone | 744.00 | 12.43 | 62.12 | 681.88 | 8.35 |
| 500 - Mileage & Tolls Reimbursement | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 701 - Registry Fees | 1,400.00 | 132.00 | 739.00 | 661.00 | 52.79 |
| 03 - Contract Services | 7,205.00 | 0.00 | 5,286.15 | 1,918.85 | 73.37 |
| 370 - Computer Support | 2,505.00 | 0.00 | 2,556.15 | -51.15 | 102.04 |
| 640 - Technical Support | 4,000.00 | 0.00 | 2,030.00 | 1,970.00 | 50.75 |
| 642 - System Software | 700.00 | 0.00 | 700.00 | 0.00 | 100.00 |
| 04 - Supplies & Equipment | 1,400.00 | 41.43 | 818.95 | 581.05 | 58.50 |
| 240 - Office Supplies | 750.00 | 41.43 | 286.37 | 463.63 | 38.18 |
| 245 - Tax Maps | 300.00 | 0.00 | 250.00 | 50.00 | 83.33 |
| 260 - Office Equipment | 350.00 | 0.00 | 282.58 | 67.42 | 80.74 |
| 40 - Code Enforcement | 204,738.00 | 13,711.61 | 91,843.44 | 112,894.56 | 44.86 |
| 01 - Pay & Benefits | 176,372.00 | 13,005.10 | 77,528.43 | 98,843.57 | 43.96 |
| 100 - Full-time Personnel | 154,564.00 | 11,735.70 | 58,618.42 | 95,945.58 | 37.93 |
| 120 - Part-Time Personnel | 0.00 | 0.00 | 12,190.06 | -12,190.06 | ---- |
| 201 - FICA/Medicare | 12,534.00 | 857.10 | 5,480.32 | 7,053.68 | 43.72 |
| 203 - Retirement | 9,274.00 | 412.30 | 1,239.63 | 8,034.37 | 13.37 |
| 02 - Operations | 15,826.00 | 699.46 | 3,132.26 | 12,693.74 | 19.79 |
| 101 - Memberships/Dues | 240.00 | 0.00 | 35.00 | 205.00 | 14.58 |
| 150 - Personnel Development | 1,000.00 | 0.00 | 35.00 | 965.00 | 3.50 |
| 200 - Publications & Subscriptions | 300.00 | 0.00 | 0.00 | 300.00 | 0.00 |
| 250 - Postage | 125.00 | 0.00 | 0.00 | 125.00 | 0.00 |
| 390 - Telephone | 744.00 | 12.44 | 62.09 | 681.91 | 8.35 |
| 391 - Cell Phone | 2,424.00 | 181.72 | 1,078.05 | 1,345.95 | 44.47 |
| 500 - Mileage & Tolls Reimbursement | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 502 - Vehicle Maintenance | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 515 - Vehicle Gas/Diesel | 893.00 | 42.55 | 576.24 | 316.76 | 64.53 |
| 700 - Legal | 9,000.00 | 462.75 | 1,345.88 | 7,654.12 | 14.95 |
| 03 - Contract Services | 9,840.00 | 0.00 | 9,840.00 | 0.00 | 100.00 |
| 155 - Professional Services | 9,840.00 | 0.00 | 9,840.00 | 0.00 | 100.00 |
| 04 - Supplies & Equipment | 2,700.00 | 7.05 | 1,342.75 | 1,357.25 | 49.73 |
| 222 - Uniforms | 500.00 | 0.00 | 142.41 | 357.59 | 28.48 |
| 240 - Office Supplies | 500.00 | 7.05 | 650.34 | -150.34 | 130.07 |
| 621 - Copiers/Copies | 1,700.00 | 0.00 | 550.00 | 1,150.00 | 32.35 |
| 60 - General Assistance | 24,298.00 | 427.42 | 9,212.72 | 15,085.28 | 37.92 |
| 01 - Pay & Benefits | 5,598.00 | 427.42 | 2,778.72 | 2,819.28 | 49.64 |
| 130 - Per Diem Personnel | 5,200.00 | 400.00 | 2,600.00 | 2,600.00 | 50.00 |

Expense Summary Report

Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|--|---------------------|------------------|-------------------|-----------------------|------------------|
| 01 - Administration Services CONT'D | | | | | |
| 201 - FICA/Medicare | 398.00 | 27.42 | 178.72 | 219.28 | 44.90 |
| 02 - Operations | 18,000.00 | 0.00 | 4,934.00 | 13,066.00 | 27.41 |
| 150 - Personnel Development | 200.00 | 0.00 | 0.00 | 200.00 | 0.00 |
| 500 - Mileage & Tolls Reimbursement | 50.00 | 0.00 | 0.00 | 50.00 | 0.00 |
| 801 - Food/Household Personal Supp | 250.00 | 0.00 | 0.00 | 250.00 | 0.00 |
| 802 - Heating Fuel | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 |
| 803 - Rentals | 12,500.00 | 0.00 | 4,934.00 | 7,566.00 | 39.47 |
| 804 - Utilities | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 805 - Burial | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 806 - Medical Reimbursement | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 03 - Contract Services | 600.00 | 0.00 | 1,500.00 | -900.00 | 250.00 |
| 370 - Computer Support | 600.00 | 0.00 | 1,500.00 | -900.00 | 250.00 |
| 04 - Supplies & Equipment | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 240 - Office Supplies | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 65 - Communications & Information | 201,827.00 | 14,870.74 | 85,856.45 | 115,970.55 | 42.54 |
| 01 - Pay & Benefits | 133,799.00 | 10,514.10 | 63,689.51 | 70,109.49 | 47.60 |
| 100 - Full-time Personnel | 72,000.00 | 5,538.46 | 34,046.18 | 37,953.82 | 47.29 |
| 120 - Part-Time Personnel | 23,750.00 | 2,500.93 | 13,951.70 | 9,798.30 | 58.74 |
| 130 - Per Diem Personnel | 24,482.00 | 1,425.00 | 8,975.01 | 15,506.99 | 36.66 |
| 201 - FICA/Medicare | 9,247.00 | 717.41 | 4,561.10 | 4,685.90 | 49.33 |
| 203 - Retirement | 4,320.00 | 332.30 | 2,155.52 | 2,164.48 | 49.90 |
| 02 - Operations | 200.00 | 0.00 | 0.00 | 200.00 | 0.00 |
| 150 - Personnel Development | 200.00 | 0.00 | 0.00 | 200.00 | 0.00 |
| 03 - Contract Services | 59,582.00 | 4,208.00 | 20,969.97 | 38,612.03 | 35.20 |
| 370 - Computer Support | 28,200.00 | 0.00 | 10,873.47 | 17,326.53 | 38.56 |
| 630 - Site Host Fees | 9,493.00 | 0.00 | 176.96 | 9,316.04 | 1.86 |
| 635 - Webmaster Fees | 5,389.00 | 0.00 | 5,484.75 | -95.75 | 101.78 |
| 640 - Technical Support | 16,500.00 | 4,208.00 | 4,434.79 | 12,065.21 | 26.88 |
| 04 - Supplies & Equipment | 8,246.00 | 148.64 | 1,196.97 | 7,049.03 | 14.52 |
| 240 - Office Supplies | 250.00 | 0.00 | 25.78 | 224.22 | 10.31 |
| 260 - Office Equipment | 7,996.00 | 148.64 | 1,171.19 | 6,824.81 | 14.65 |
| 90 - Elections | 16,089.00 | 1,203.00 | 8,377.64 | 7,711.36 | 52.07 |
| 01 - Pay & Benefits | 8,864.00 | 0.00 | 4,055.32 | 4,808.68 | 45.75 |
| 120 - Part-Time Personnel | 0.00 | 0.00 | 1,754.66 | -1,754.66 | ---- |
| 130 - Per Diem Personnel | 8,234.00 | 0.00 | 1,833.78 | 6,400.22 | 22.27 |
| 170 - Overtime | 0.00 | 0.00 | 327.33 | -327.33 | ---- |
| 201 - FICA/Medicare | 630.00 | 0.00 | 139.55 | 490.45 | 22.15 |
| 02 - Operations | 4,725.00 | 0.00 | 1,895.88 | 2,829.12 | 40.12 |
| 150 - Personnel Development | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 |
| 242 - Printing | 3,225.00 | 0.00 | 1,895.88 | 1,329.12 | 58.79 |
| 03 - Contract Services | 1,500.00 | 1,203.00 | 1,203.00 | 297.00 | 80.20 |
| 155 - Professional Services | 1,500.00 | 1,203.00 | 1,203.00 | 297.00 | 80.20 |
| 04 - Supplies & Equipment | 1,000.00 | 0.00 | 1,223.44 | -223.44 | 122.34 |
| 240 - Office Supplies | 1,000.00 | 0.00 | 1,223.44 | -223.44 | 122.34 |
| 02 - Municipal Finances | | | | | |
| 12 - Capital Projects | 2,982,700.00 | 89,698.64 | 489,492.32 | 2,493,207.68 | 16.41 |
| 11 - Capital Reserves | 1,800,000.00 | 0.00 | 0.00 | 1,800,000.00 | 0.00 |
| 000 - Capital Reserves | 1,800,000.00 | 0.00 | 0.00 | 1,800,000.00 | 0.00 |
| 14 - General Insurance | 1,182,700.00 | 89,698.64 | 489,492.32 | 693,207.68 | 41.39 |
| 01 - Pay & Benefits | 956,170.00 | 51,882.67 | 374,273.95 | 581,896.05 | 39.14 |
| 202 - Medical | 944,307.00 | 51,882.67 | 374,273.95 | 570,033.05 | 39.63 |

Expense Summary Report
Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|--|-------------------|------------------|-------------------|--------------------|---------------|
| 02 - Municipal Finances CONT'D | | | | | |
| 789 - Wage Adjustments | 11,863.00 | 0.00 | 0.00 | 11,863.00 | 0.00 |
| 02 - Operations | 226,530.00 | 37,815.97 | 115,218.37 | 111,311.63 | 50.86 |
| 667 - FEMA/MEMA | 0.00 | 75.97 | 7,513.23 | -7,513.23 | ---- |
| 680 - General Insurance | 79,039.00 | 0.00 | 39,124.00 | 39,915.00 | 49.50 |
| 681 - Unemployment | 5,406.00 | 0.00 | 817.44 | 4,588.56 | 15.12 |
| 682 - Workers Compensation | 107,085.00 | 37,740.00 | 67,763.70 | 39,321.30 | 63.28 |
| 683 - Vac/Sick Accrual | 35,000.00 | 0.00 | 0.00 | 35,000.00 | 0.00 |
| 03 - Library/Parks & Recreation | 396,194.00 | 31,380.80 | 163,151.64 | 233,042.36 | 41.18 |
| 20 - Library | 328,840.00 | 23,509.78 | 146,335.80 | 182,504.20 | 44.50 |
| 01 - Pay & Benefits | 250,532.00 | 18,736.30 | 113,236.48 | 137,295.52 | 45.20 |
| 100 - Full-time Personnel | 156,042.00 | 12,003.20 | 74,133.23 | 81,908.77 | 47.51 |
| 120 - Part-Time Personnel | 60,114.00 | 4,888.01 | 27,366.01 | 32,747.99 | 45.52 |
| 130 - Per Diem Personnel | 5,400.00 | 0.00 | 0.00 | 5,400.00 | 0.00 |
| 201 - FICA/Medicare | 17,806.00 | 1,273.21 | 8,025.79 | 9,780.21 | 45.07 |
| 203 - Retirement | 11,170.00 | 571.88 | 3,711.45 | 7,458.55 | 33.23 |
| 02 - Operations | 25,658.00 | 2,000.30 | 13,343.95 | 12,314.05 | 52.01 |
| 101 - Memberships/Dues | 175.00 | 0.00 | 0.00 | 175.00 | 0.00 |
| 150 - Personnel Development | 650.00 | 0.00 | 0.00 | 650.00 | 0.00 |
| 250 - Postage | 500.00 | 0.00 | 243.13 | 256.87 | 48.63 |
| 390 - Telephone | 2,640.00 | 372.09 | 1,863.62 | 776.38 | 70.59 |
| 394 - Maine InfoNet | 6,750.00 | 0.00 | 5,512.40 | 1,237.60 | 81.67 |
| 500 - Mileage & Tolls Reimbursement | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 501 - Electricity | 9,000.00 | 576.25 | 4,200.98 | 4,799.02 | 46.68 |
| 506 - Water | 1,233.00 | 60.59 | 532.45 | 700.55 | 43.18 |
| 802 - Heating Fuel | 4,210.00 | 991.37 | 991.37 | 3,218.63 | 23.55 |
| 04 - Supplies & Equipment | 52,650.00 | 2,773.18 | 19,755.37 | 32,894.63 | 37.52 |
| 240 - Office Supplies | 4,600.00 | 394.65 | 1,955.53 | 2,644.47 | 42.51 |
| 260 - Office Equipment | 2,350.00 | 0.00 | 533.05 | 1,816.95 | 22.68 |
| 281 - Books | 32,000.00 | 2,347.58 | 13,203.61 | 18,796.39 | 41.26 |
| 282 - Periodicals | 2,000.00 | 0.00 | 947.07 | 1,052.93 | 47.35 |
| 285 - Books Lost | 150.00 | 30.95 | 105.91 | 44.09 | 70.61 |
| 286 - Audio/Visual Materials | 10,000.00 | 0.00 | 2,646.07 | 7,353.93 | 26.46 |
| 621 - Copiers/Copies | 1,550.00 | 0.00 | 364.13 | 1,185.87 | 23.49 |
| 21 - Parks & Recreation | 67,354.00 | 7,871.02 | 16,815.84 | 50,538.16 | 24.97 |
| 01 - Pay & Benefits | 17,733.00 | 4,449.22 | 5,142.06 | 12,590.94 | 29.00 |
| 130 - Per Diem Personnel | 9,552.00 | 900.00 | 900.00 | 8,652.00 | 9.42 |
| 162 - Wilkies Beach Attendent | 6,920.00 | 3,297.00 | 3,947.00 | 2,973.00 | 57.04 |
| 201 - FICA/Medicare | 1,261.00 | 252.22 | 295.06 | 965.94 | 23.40 |
| 02 - Operations | 29,934.00 | 2,087.11 | 8,379.25 | 21,554.75 | 27.99 |
| 101 - Memberships/Dues | 1,983.00 | 90.00 | 777.83 | 1,205.17 | 39.22 |
| 150 - Personnel Development | 3,770.00 | 0.00 | 0.00 | 3,770.00 | 0.00 |
| 250 - Postage | 924.00 | 0.00 | 0.00 | 924.00 | 0.00 |
| 262 - WilkiesBeach | 2,890.00 | 0.00 | 1,947.48 | 942.52 | 67.39 |
| 263 - Water Testing | 1,200.00 | 0.00 | 0.00 | 1,200.00 | 0.00 |
| 290 - Advertising | 300.00 | 0.00 | 0.00 | 300.00 | 0.00 |
| 390 - Telephone | 1,476.00 | 0.00 | 0.00 | 1,476.00 | 0.00 |
| 391 - Cell Phone | 516.00 | 0.00 | 0.00 | 516.00 | 0.00 |
| 393 - Internet | 800.00 | 0.00 | 0.00 | 800.00 | 0.00 |
| 500 - Mileage & Tolls Reimbursement | 600.00 | 0.00 | 0.00 | 600.00 | 0.00 |
| 501 - Electricity | 3,600.00 | 491.59 | 2,766.94 | 833.06 | 76.86 |
| 502 - Vehicle Maintenance | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 506 - Water | 750.00 | 60.59 | 293.42 | 456.58 | 39.12 |

Expense Summary Report
Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|---|---------------------|-------------------|-------------------|--------------------|---------------|
| 03 - Library/Parks & Recreation CONT'D | | | | | |
| 515 - Vehicle Gas/Diesel | 500.00 | 65.68 | 116.96 | 383.04 | 23.39 |
| 802 - Heating Fuel | 8,000.00 | 1,010.81 | 1,526.02 | 6,473.98 | 19.08 |
| 864 - Special Events | 1,625.00 | 368.44 | 950.60 | 674.40 | 58.50 |
| 04 - Supplies & Equipment | 3,500.00 | 146.46 | 1,220.07 | 2,279.93 | 34.86 |
| 222 - Uniforms | 400.00 | 0.00 | 181.00 | 219.00 | 45.25 |
| 240 - Office Supplies | 500.00 | 146.46 | 377.95 | 122.05 | 75.59 |
| 260 - Office Equipment | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 621 - Copiers/Copies | 2,100.00 | 0.00 | 661.12 | 1,438.88 | 31.48 |
| 09 - Buildings Supplies/Maintenance | 16,187.00 | 1,188.23 | 2,074.46 | 14,112.54 | 12.82 |
| 312 - Parks & Facilities | 12,160.00 | 1,188.23 | 2,074.46 | 10,085.54 | 17.06 |
| 313 - Libby Hill | 4,027.00 | 0.00 | 0.00 | 4,027.00 | 0.00 |
| 04 - Public Safety Services | 1,337,367.00 | 108,350.47 | 614,563.62 | 722,803.38 | 45.95 |
| 41 - Public Safety | 1,114,933.00 | 88,792.96 | 525,559.06 | 589,373.94 | 47.14 |
| 01 - Pay & Benefits | 816,854.00 | 66,317.77 | 365,092.27 | 451,761.73 | 44.69 |
| 100 - Full-time Personnel | 489,450.00 | 33,364.66 | 196,280.78 | 293,169.22 | 40.10 |
| 130 - Per Diem Personnel | 147,820.00 | 10,726.17 | 72,013.47 | 75,806.53 | 48.72 |
| 150 - Officers | 4,100.00 | 1,100.00 | 1,100.00 | 3,000.00 | 26.83 |
| 164 - PerCall | 77,337.00 | 3,281.93 | 22,945.37 | 54,391.63 | 29.67 |
| 170 - Overtime | 10,000.00 | 11,163.66 | 34,675.52 | -24,675.52 | 346.76 |
| 201 - FICA/Medicare | 58,219.00 | 4,631.85 | 26,335.37 | 31,883.63 | 45.24 |
| 203 - Retirement | 29,928.00 | 2,049.50 | 11,741.76 | 18,186.24 | 39.23 |
| 02 - Operations | 122,675.00 | 10,310.93 | 60,125.42 | 62,549.58 | 49.01 |
| 101 - Memberships/Dues | 13,635.00 | 0.00 | 10,863.00 | 2,772.00 | 79.67 |
| 150 - Personnel Development | 10,000.00 | 45.00 | 1,910.00 | 8,090.00 | 19.10 |
| 151 - EMS License | 310.00 | 180.00 | 400.00 | -90.00 | 129.03 |
| 152 - Physicals/Innoculations | 2,000.00 | 0.00 | 957.50 | 1,042.50 | 47.88 |
| 180 - ALS Intercepts | 600.00 | 0.00 | 600.00 | 0.00 | 100.00 |
| 390 - Telephone | 2,796.00 | 412.83 | 2,065.15 | 730.85 | 73.86 |
| 391 - Cell Phone | 5,820.00 | 394.49 | 1,935.77 | 3,884.23 | 33.26 |
| 393 - Internet | 2,580.00 | 214.99 | 1,074.95 | 1,505.05 | 41.66 |
| 401 - Fire Relief/Onsite Support | 350.00 | 0.00 | 0.00 | 350.00 | 0.00 |
| 402 - Emergency Management Agency | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 405 - Ladder Maintenance | 2,300.00 | 0.00 | 0.00 | 2,300.00 | 0.00 |
| 500 - Mileage & Tolls Reimbursement | 3,000.00 | 0.00 | 246.34 | 2,753.66 | 8.21 |
| 502 - Vehicle Maintenance | 35,600.00 | 4,540.41 | 17,879.35 | 17,720.65 | 50.22 |
| 506 - Water | 0.00 | -60.59 | 0.00 | 0.00 | ---- |
| 515 - Vehicle Gas/Diesel | 16,785.00 | 1,809.24 | 9,497.32 | 7,287.68 | 56.58 |
| 655 - Rescue Billing | 15,000.00 | 0.00 | 7,146.92 | 7,853.08 | 47.65 |
| 740 - Veterinary Fees | 150.00 | 0.00 | 0.00 | 150.00 | 0.00 |
| 741 - Cremation | 150.00 | 0.00 | 0.00 | 150.00 | 0.00 |
| 742 - Humane Shelter | 11,099.00 | 2,774.56 | 5,549.12 | 5,549.88 | 50.00 |
| 03 - Contract Services | 58,759.00 | 0.00 | 57,917.50 | 841.50 | 98.57 |
| 840 - County Dispatch | 58,759.00 | 0.00 | 57,917.50 | 841.50 | 98.57 |
| 04 - Supplies & Equipment | 92,920.00 | 10,234.13 | 35,766.94 | 57,153.06 | 38.49 |
| 220 - Equipment | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 |
| 222 - Uniforms | 10,000.00 | 1,279.55 | 4,854.90 | 5,145.10 | 48.55 |
| 240 - Office Supplies | 3,500.00 | 183.76 | 1,131.56 | 2,368.44 | 32.33 |
| 250 - Postage | 750.00 | 26.06 | 26.06 | 723.94 | 3.47 |
| 260 - Office Equipment | 750.00 | 785.77 | 3,550.88 | -2,800.88 | 473.45 |
| 380 - Radio Repair | 10,000.00 | 145.83 | 566.98 | 9,433.02 | 5.67 |
| 406 - Fire Prevention | 2,000.00 | 30.69 | 1,422.18 | 577.82 | 71.11 |
| 407 - Firefighting Equipment | 39,520.00 | 3,719.80 | 14,573.27 | 24,946.73 | 36.88 |

Expense Summary Report
Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|---|---------------------|-------------------|-------------------|---------------------|---------------|
| 04 - Public Safety Services CONT'D | | | | | |
| 408 - Training Supplies | 4,000.00 | 2,192.85 | 2,209.81 | 1,790.19 | 55.25 |
| 421 - EMT Supplies | 18,500.00 | 1,869.82 | 7,228.91 | 11,271.09 | 39.08 |
| 503 - Hazardous Materials | 1,000.00 | 0.00 | 131.71 | 868.29 | 13.17 |
| 621 - Copiers/Copies | 1,400.00 | 0.00 | 70.68 | 1,329.32 | 5.05 |
| 05 - Public Safety Building | 17,941.00 | 1,590.67 | 5,598.35 | 12,342.65 | 31.20 |
| 501 - Electricity | 9,000.00 | 608.70 | 3,914.75 | 5,085.25 | 43.50 |
| 506 - Water | 1,233.00 | 0.00 | 411.27 | 821.73 | 33.36 |
| 802 - Heating Fuel | 7,708.00 | 981.97 | 1,272.33 | 6,435.67 | 16.51 |
| 06 - Village Station (renamed) | 3,357.00 | 246.87 | 770.68 | 2,586.32 | 22.96 |
| 501 - Electricity | 1,550.00 | 100.86 | 521.97 | 1,028.03 | 33.68 |
| 506 - Water | 265.00 | 146.01 | 228.23 | 36.77 | 86.12 |
| 805 - Heating Fuel | 1,542.00 | 0.00 | 20.48 | 1,521.52 | 1.33 |
| 07 - Dry Mills Station | 2,427.00 | 92.59 | 287.90 | 2,139.10 | 11.86 |
| 501 - Electricity | 500.00 | 40.30 | 235.61 | 264.39 | 47.12 |
| 802 - Heating Fuel | 1,927.00 | 52.29 | 52.29 | 1,874.71 | 2.71 |
| 43 - Utilities | 222,434.00 | 19,557.51 | 89,004.56 | 133,429.44 | 40.01 |
| 02 - Operations | 222,434.00 | 19,557.51 | 89,004.56 | 133,429.44 | 40.01 |
| 850 - Street Lights | 22,000.00 | 1,574.73 | 7,954.92 | 14,045.08 | 36.16 |
| 851 - Traffic Lights | 2,500.00 | 200.78 | 1,158.64 | 1,341.36 | 46.35 |
| 852 - Traffic Lights Maintenance | 3,300.00 | 0.00 | 3,481.00 | -181.00 | 105.48 |
| 860 - Hydrants | 194,634.00 | 17,782.00 | 76,410.00 | 118,224.00 | 39.26 |
| 05 - Public Works Services | 2,513,074.00 | 193,312.00 | 962,501.89 | 1,550,572.11 | 38.30 |
| 51 - Winter Roads | 516,751.00 | 49,211.97 | 108,743.09 | 408,007.91 | 21.04 |
| 01 - Pay & Benefits | 242,002.00 | 31,610.17 | 61,341.39 | 180,660.61 | 25.35 |
| 100 - Full-time Personnel | 143,544.00 | 24,514.91 | 50,588.75 | 92,955.25 | 35.24 |
| 140 - Seasonal Personnel | 30,660.00 | 1,112.00 | 1,532.00 | 29,128.00 | 5.00 |
| 170 - Overtime | 37,960.00 | 3,696.76 | 3,696.76 | 34,263.24 | 9.74 |
| 201 - FICA/Medicare | 17,188.00 | 2,125.66 | 4,069.68 | 13,118.32 | 23.68 |
| 203 - Retirement | 12,650.00 | 160.84 | 1,454.20 | 11,195.80 | 11.50 |
| 02 - Operations | 1,199.00 | 132.31 | 629.27 | 569.73 | 52.48 |
| 391 - Cell Phone | 1,031.00 | 84.09 | 484.31 | 546.69 | 46.97 |
| 392 - Pager Rental | 168.00 | 48.22 | 144.96 | 23.04 | 86.29 |
| 04 - Supplies & Equipment | 273,550.00 | 17,469.49 | 46,772.43 | 226,777.57 | 17.10 |
| 220 - Equipment | 15,000.00 | 0.00 | 0.00 | 15,000.00 | 0.00 |
| 223 - Supplies | 750.00 | 28.78 | 28.78 | 721.22 | 3.84 |
| 510 - Plowing Sanding Supplies | 13,500.00 | 0.00 | 7,962.94 | 5,537.06 | 58.98 |
| 511 - Salt | 205,000.00 | 17,140.71 | 17,140.71 | 187,859.29 | 8.36 |
| 512 - Sand | 30,000.00 | 300.00 | 21,640.00 | 8,360.00 | 72.13 |
| 513 - Culvert Supplies | 800.00 | 0.00 | 0.00 | 800.00 | 0.00 |
| 514 - Calcium Chloride | 8,500.00 | 0.00 | 0.00 | 8,500.00 | 0.00 |
| 52 - Summer Roads | 464,648.00 | 9,539.20 | 230,160.11 | 234,487.89 | 49.53 |
| 01 - Pay & Benefits | 233,648.00 | 5,211.20 | 123,331.41 | 110,316.59 | 52.79 |
| 100 - Full-time Personnel | 198,226.00 | 2,796.92 | 107,916.84 | 90,309.16 | 54.44 |
| 140 - Seasonal Personnel | 2,706.00 | 176.00 | 176.00 | 2,530.00 | 6.50 |
| 170 - Overtime | 2,073.00 | 667.50 | 802.50 | 1,270.50 | 38.71 |
| 201 - FICA/Medicare | 16,544.00 | 359.30 | 8,616.82 | 7,927.18 | 52.08 |
| 203 - Retirement | 14,099.00 | 1,211.48 | 5,819.25 | 8,279.75 | 41.27 |
| 02 - Operations | 93,500.00 | 228.00 | 61,632.72 | 31,867.28 | 65.92 |
| 101 - Memberships/Dues | 400.00 | 0.00 | 208.00 | 192.00 | 52.00 |
| 150 - Personnel Development | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 152 - Physicals/Innoculations | 450.00 | 0.00 | 165.00 | 285.00 | 36.67 |

Expense Summary Report
Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|--|-------------------|------------------|-------------------|--------------------|---------------|
| 05 - Public Works Services CONT'D | | | | | |
| 380 - Radio Maintenance | 850.00 | 0.00 | 0.00 | 850.00 | 0.00 |
| 500 - Mileage & Tolls Reimbursement | 50.00 | 0.00 | 0.00 | 50.00 | 0.00 |
| 603 - Gravel Crushing | 15,750.00 | 228.00 | 6,578.00 | 9,172.00 | 41.77 |
| 604 - Road Striping & Crosswalks | 75,000.00 | 0.00 | 54,681.72 | 20,318.28 | 72.91 |
| 03 - Contract Services | 41,000.00 | 0.00 | 12,174.07 | 28,825.93 | 29.69 |
| 156 - Labor | 16,000.00 | 0.00 | 8,546.08 | 7,453.92 | 53.41 |
| 751 - Engineering Service | 25,000.00 | 0.00 | 3,627.99 | 21,372.01 | 14.51 |
| 04 - Supplies & Equipment | 96,500.00 | 4,100.00 | 33,021.91 | 63,478.09 | 34.22 |
| 392 - Equipment Rental | 20,000.00 | 4,100.00 | 16,149.00 | 3,851.00 | 80.75 |
| 513 - Culvert Supplies | 13,000.00 | 0.00 | 9,153.85 | 3,846.15 | 70.41 |
| 516 - Trees | 20,000.00 | 0.00 | 900.00 | 19,100.00 | 4.50 |
| 517 - Street Repair | 30,000.00 | 0.00 | 5,895.00 | 24,105.00 | 19.65 |
| 518 - Bridges & Guardrails | 7,200.00 | 0.00 | 0.00 | 7,200.00 | 0.00 |
| 521 - Signs | 6,000.00 | 0.00 | 857.60 | 5,142.40 | 14.29 |
| 522 - Summer Hand Tools | 300.00 | 0.00 | 66.46 | 233.54 | 22.15 |
| 53 - Additional Roadwork | 146,095.00 | 27,742.08 | 27,742.08 | 118,352.92 | 18.99 |
| 03 - Contract Services | 146,095.00 | 27,742.08 | 27,742.08 | 118,352.92 | 18.99 |
| 691 - Plowing/Sanding Private Roads | 143,711.00 | 27,742.08 | 27,742.08 | 115,968.92 | 19.30 |
| 692 - Interlocal-Town of Windham | 2,384.00 | 0.00 | 0.00 | 2,384.00 | 0.00 |
| 54 - Garage | 245,540.00 | 6,622.64 | 70,178.37 | 175,361.63 | 28.58 |
| 01 - Pay & Benefits | 78,304.00 | 6,922.08 | 36,737.10 | 41,566.90 | 46.92 |
| 100 - Full-time Personnel | 68,640.00 | 6,034.88 | 32,274.88 | 36,365.12 | 47.02 |
| 170 - Overtime | 600.00 | 0.00 | 0.00 | 600.00 | 0.00 |
| 201 - FICA/Medicare | 5,565.00 | 469.17 | 2,623.09 | 2,941.91 | 47.14 |
| 203 - Retirement | 3,499.00 | 418.03 | 1,839.13 | 1,659.87 | 52.56 |
| 02 - Operations | 68,596.00 | -1,093.51 | 2,858.39 | 65,737.61 | 4.17 |
| 390 - Telephone | 1,126.00 | 131.70 | 658.77 | 467.23 | 58.51 |
| 393 - Internet | 900.00 | 75.00 | 375.00 | 525.00 | 41.67 |
| 501 - Electricity | 12,000.00 | 787.38 | 4,933.28 | 7,066.72 | 41.11 |
| 506 - Water | 1,233.00 | 60.59 | 532.45 | 700.55 | 43.18 |
| 515 - Vehicle Gas/Diesel | 29,629.00 | -3,550.46 | -7,516.60 | 37,145.60 | -25.37 |
| 602 - Body Work | 7,500.00 | 0.00 | 0.00 | 7,500.00 | 0.00 |
| 661 - Holding Tank Pumping | 2,720.00 | 465.00 | 465.00 | 2,255.00 | 17.10 |
| 802 - Heating Fuel | 13,488.00 | 937.28 | 3,410.49 | 10,077.51 | 25.29 |
| 03 - Contract Services | 1,040.00 | 0.00 | 410.37 | 629.63 | 39.46 |
| 412 - TransportationManagementStudy | 1,040.00 | 0.00 | 410.37 | 629.63 | 39.46 |
| 04 - Supplies & Equipment | 97,600.00 | 794.07 | 30,172.51 | 67,427.49 | 30.91 |
| 220 - Equipment | 0.00 | -4,100.00 | 0.00 | 0.00 | ---- |
| 222 - Uniforms | 6,000.00 | 330.77 | 2,142.09 | 3,857.91 | 35.70 |
| 226 - Safety Shoes | 2,750.00 | 0.00 | 1,443.96 | 1,306.04 | 52.51 |
| 240 - Office Supplies | 1,100.00 | 60.00 | 781.59 | 318.41 | 71.05 |
| 391 - Equipment Repair | 3,000.00 | 0.00 | 1,867.75 | 1,132.25 | 62.26 |
| 392 - Equipment Rental | 250.00 | 0.00 | 0.00 | 250.00 | 0.00 |
| 523 - Parts/Repairs | 75,000.00 | 3,796.45 | 22,420.78 | 52,579.22 | 29.89 |
| 524 - Mechanic Supplies | 6,000.00 | 111.86 | 798.45 | 5,201.55 | 13.31 |
| 525 - Lubricants/Oil | 3,500.00 | 594.99 | 717.89 | 2,782.11 | 20.51 |
| 55 - Recycling | 792,347.00 | 43,487.42 | 341,218.06 | 451,128.94 | 43.06 |
| 01 - Pay & Benefits | 328,728.00 | 23,727.34 | 144,970.04 | 183,757.96 | 44.10 |
| 100 - Full-time Personnel | 209,459.00 | 16,359.12 | 99,493.04 | 109,965.96 | 47.50 |
| 120 - Part-Time Personnel | 38,564.00 | 3,121.51 | 19,492.12 | 19,071.88 | 50.54 |
| 130 - Per Diem Personnel | 41,168.00 | 1,603.49 | 9,976.34 | 31,191.66 | 24.23 |
| 170 - Overtime | 1,000.00 | 285.11 | 459.65 | 540.35 | 45.97 |

Expense Summary Report
Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|--|-------------------|------------------|-------------------|--------------------|---------------|
| 05 - Public Works Services CONT'D | | | | | |
| 201 - FICA/Medicare | 23,318.00 | 1,588.28 | 10,348.29 | 12,969.71 | 44.38 |
| 203 - Retirement | 15,219.00 | 769.83 | 5,200.60 | 10,018.40 | 34.17 |
| 02 - Operations | 432,184.00 | 19,704.08 | 185,543.06 | 246,640.94 | 42.93 |
| 101 - Memberships/Dues | 405.00 | 0.00 | 0.00 | 405.00 | 0.00 |
| 152 - Physicals/Innoculations | 125.00 | 0.00 | 0.00 | 125.00 | 0.00 |
| 390 - Telephone | 480.00 | 109.63 | 483.96 | -3.96 | 100.83 |
| 393 - Internet | 900.00 | 75.00 | 375.00 | 525.00 | 41.67 |
| 411 - Recyclable Oil | 960.00 | 0.00 | 882.50 | 77.50 | 91.93 |
| 415 - Baler/Compactor | 2,500.00 | 0.00 | 5,102.67 | -2,602.67 | 204.11 |
| 500 - Mileage & Tolls Reimbursement | 25.00 | 0.00 | 0.00 | 25.00 | 0.00 |
| 501 - Electricity | 8,000.00 | 816.96 | 3,444.51 | 4,555.49 | 43.06 |
| 503 - MW Sampling | 12,000.00 | 0.00 | 4,642.60 | 7,357.40 | 38.69 |
| 504 - Repairs | 1,000.00 | 187.74 | 435.66 | 564.34 | 43.57 |
| 505 - LP Gas | 1,600.00 | 82.57 | 715.82 | 884.18 | 44.74 |
| 506 - Water | 2,044.00 | 121.18 | 917.36 | 1,126.64 | 44.88 |
| 515 - Vehicle Gas/Diesel | 1,065.00 | 200.11 | 940.89 | 124.11 | 88.35 |
| 657 - Hazardous Waste Collection | 6,500.00 | 0.00 | 8,159.08 | -1,659.08 | 125.52 |
| 658 - Universal Hazardous Waste | 1,500.00 | 0.00 | 687.34 | 812.66 | 45.82 |
| 659 - Tipping Fees | 294,050.00 | 18,110.89 | 126,078.28 | 167,971.72 | 42.88 |
| 660 - Transfer Station Hauling | 97,790.00 | 0.00 | 32,287.39 | 65,502.61 | 33.02 |
| 661 - Holding Tank Pumping | 1,240.00 | 0.00 | 390.00 | 850.00 | 31.45 |
| 04 - Supplies & Equipment | 31,435.00 | 56.00 | 10,704.96 | 20,730.04 | 34.05 |
| 220 - Equipment | 1,500.00 | 0.00 | 63.40 | 1,436.60 | 4.23 |
| 222 - Uniforms | 975.00 | 56.00 | 499.36 | 475.64 | 51.22 |
| 223 - Supplies | 6,140.00 | 0.00 | 3,270.94 | 2,869.06 | 53.27 |
| 226 - Safety Shoes | 2,000.00 | 0.00 | 531.42 | 1,468.58 | 26.57 |
| 240 - Office Supplies | 500.00 | 0.00 | 232.65 | 267.35 | 46.53 |
| 391 - Equipment Repair | 5,200.00 | 0.00 | 1,067.19 | 4,132.81 | 20.52 |
| 392 - Equipment Rental | 15,120.00 | 0.00 | 5,040.00 | 10,080.00 | 33.33 |
| 56 - Buildings & Grounds | 347,693.00 | 56,708.69 | 184,460.18 | 163,232.82 | 53.05 |
| 01 - Pay & Benefits | 191,455.00 | 14,355.54 | 89,130.98 | 102,324.02 | 46.55 |
| 100 - Full-time Personnel | 143,341.00 | 11,026.22 | 67,639.04 | 75,701.96 | 47.19 |
| 120 - Part-Time Personnel | 22,281.00 | 1,648.00 | 10,482.16 | 11,798.84 | 47.05 |
| 170 - Overtime | 1,639.00 | 0.00 | 45.96 | 1,593.04 | 2.80 |
| 201 - FICA/Medicare | 13,510.00 | 948.74 | 6,235.52 | 7,274.48 | 46.15 |
| 203 - Retirement | 10,684.00 | 732.58 | 4,728.30 | 5,955.70 | 44.26 |
| 02 - Operations | 11,411.00 | 814.25 | 3,664.69 | 7,746.31 | 32.12 |
| 225 - Grounds Maintenance | 1,500.00 | 0.00 | 331.96 | 1,168.04 | 22.13 |
| 391 - Cell Phone | 636.00 | 50.85 | 280.55 | 355.45 | 44.11 |
| 393 - Internet | 900.00 | 75.00 | 375.00 | 525.00 | 41.67 |
| 500 - Mileage & Tolls Reimbursement | 25.00 | 0.00 | 0.00 | 25.00 | 0.00 |
| 501 - Electricity | 1,200.00 | 131.78 | 589.14 | 610.86 | 49.10 |
| 502 - Vehicle Maintenance | 1,850.00 | 0.00 | 126.22 | 1,723.78 | 6.82 |
| 506 - Water | 600.00 | 0.00 | 390.46 | 209.54 | 65.08 |
| 515 - Vehicle Gas/Diesel | 2,000.00 | 158.63 | 1,134.34 | 865.66 | 56.72 |
| 802 - Heating Fuel | 2,700.00 | 397.99 | 437.02 | 2,262.98 | 16.19 |
| 03 - Contract Services | 81,405.00 | 34,289.50 | 55,228.98 | 26,176.02 | 67.84 |
| 301 - Pennell Building | 12,444.00 | 624.00 | 6,964.83 | 5,479.17 | 55.97 |
| 304 - Newbegin | 6,196.00 | 0.00 | 4,208.65 | 1,987.35 | 67.93 |
| 305 - Public Safety Building | 6,608.00 | 0.00 | 1,233.25 | 5,374.75 | 18.66 |
| 306 - Dry Mills Station | 785.00 | 115.50 | 510.50 | 274.50 | 65.03 |
| 307 - Old Village Station | 705.00 | 0.00 | 690.00 | 15.00 | 97.87 |
| 308 - Recycling | 2,535.00 | 0.00 | 1,012.50 | 1,522.50 | 39.94 |

Expense Summary Report
Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr Mnth - Net | YTD Net | Unexpended Balance | Percent Spent |
|---|------------------|-----------------|------------------|--------------------|---------------|
| 05 - Public Works Services CONT'D | | | | | |
| 309 - Buildings & Grounds | 735.00 | 0.00 | 0.00 | 735.00 | 0.00 |
| 310 - Library | 8,238.00 | 248.00 | 3,338.50 | 4,899.50 | 40.53 |
| 311 - PublicWorks | 8,844.00 | 0.00 | 3,673.75 | 5,170.25 | 41.54 |
| 315 - Village Station | 1,265.00 | 252.00 | 547.00 | 718.00 | 43.24 |
| 706 - Cemetery | 33,050.00 | 33,050.00 | 33,050.00 | 0.00 | 100.00 |
| 04 - Supplies & Equipment | 14,900.00 | 1,310.37 | 10,189.65 | 4,710.35 | 68.39 |
| 210 - Cleaning Supplies | 4,750.00 | 476.73 | 3,764.53 | 985.47 | 79.25 |
| 220 - Equipment | 7,400.00 | 621.28 | 4,450.26 | 2,949.74 | 60.14 |
| 222 - Uniforms | 2,300.00 | 84.85 | 1,533.09 | 766.91 | 66.66 |
| 240 - Office Supplies | 450.00 | 127.51 | 441.77 | 8.23 | 98.17 |
| 09 - Buildings Supplies/Maintenance | 48,522.00 | 5,939.03 | 26,245.88 | 22,276.12 | 54.09 |
| 301 - Pennell Building | 7,050.00 | 935.00 | 4,048.97 | 3,001.03 | 57.43 |
| 304 - Newbegin | 6,500.00 | 312.63 | 11,365.48 | -4,865.48 | 174.85 |
| 305 - Public Safety Building | 8,222.00 | 0.00 | 2,933.85 | 5,288.15 | 35.68 |
| 306 - Dry Mills Station | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 307 - Old Village Station | 0.00 | 0.00 | 173.86 | -173.86 | ---- |
| 308 - Recycling Center | 2,500.00 | 808.66 | 1,051.65 | 1,448.35 | 42.07 |
| 309 - Buildings & Grounds | 4,100.00 | 308.80 | 2,211.05 | 1,888.95 | 53.93 |
| 310 - Library | 7,500.00 | 3,120.11 | 3,259.11 | 4,240.89 | 43.45 |
| 311 - Public Works | 9,000.00 | 335.08 | 489.18 | 8,510.82 | 5.44 |
| 312 - Parks & Facilities | 2,550.00 | 118.75 | 712.73 | 1,837.27 | 27.95 |
| 314 - Dry Mills Schoolhouse | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 315 - Village Station | 500.00 | 0.00 | 0.00 | 500.00 | 0.00 |
| 06 - Councils, Boards & Committees | 65,340.00 | 6,343.66 | 18,286.26 | 47,053.74 | 27.99 |
| 61 - Council | 47,615.00 | 6,289.84 | 16,071.60 | 31,543.40 | 33.75 |
| 01 - Pay & Benefits | 10,765.00 | 5,392.54 | 5,395.80 | 5,369.20 | 50.12 |
| 150 - Officers | 10,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 50.00 |
| 201 - FICA/Medicare | 765.00 | 392.54 | 395.80 | 369.20 | 51.74 |
| 02 - Operations | 33,500.00 | 897.30 | 10,675.80 | 22,824.20 | 31.87 |
| 130 - Recorder | 3,000.00 | 272.55 | 1,776.40 | 1,223.60 | 59.21 |
| 150 - Personnel Development | 1,000.00 | 0.00 | 185.00 | 815.00 | 18.50 |
| 290 - Advertising | 2,500.00 | 162.00 | 690.00 | 1,810.00 | 27.60 |
| 700 - Legal | 25,000.00 | 462.75 | 5,012.46 | 19,987.54 | 20.05 |
| 861 - Volunteer Recognition | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 |
| 862 - Blueberry Festival | 500.00 | 0.00 | 3,011.94 | -2,511.94 | 602.39 |
| 04 - Supplies & Equipment | 3,350.00 | 0.00 | 0.00 | 3,350.00 | 0.00 |
| 240 - Office Supplies | 350.00 | 0.00 | 0.00 | 350.00 | 0.00 |
| 260 - Office Equipment | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0.00 |
| 62 - Zoning Board of Appeals | 3,900.00 | 53.82 | 556.59 | 3,343.41 | 14.27 |
| 02 - Operations | 3,800.00 | 53.82 | 535.59 | 3,264.41 | 14.09 |
| 130 - Recorder | 300.00 | 53.82 | 282.59 | 17.41 | 94.20 |
| 150 - Personnel Development | 200.00 | 0.00 | 0.00 | 200.00 | 0.00 |
| 250 - Postage | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 290 - Advertising | 200.00 | 0.00 | 253.00 | -53.00 | 126.50 |
| 700 - Legal | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0.00 |
| 04 - Supplies & Equipment | 100.00 | 0.00 | 21.00 | 79.00 | 21.00 |
| 240 - Office Supplies | 100.00 | 0.00 | 21.00 | 79.00 | 21.00 |
| 63 - Planning Board | 4,725.00 | 0.00 | 1,447.11 | 3,277.89 | 30.63 |
| 02 - Operations | 4,625.00 | 0.00 | 1,447.11 | 3,177.89 | 31.29 |
| 130 - Recorder | 750.00 | 0.00 | 269.11 | 480.89 | 35.88 |
| 150 - Personnel Development | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |

Expense Summary Report
Accounts: E 01-00-00-000 - E 11-99-99-999
December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|--|----------------------|-------------------|---------------------|-----------------------|------------------|
| 06 - Councils, Boards & Committees CONT'D | | | | | |
| 154 - Member Training | 175.00 | 0.00 | 0.00 | 175.00 | 0.00 |
| 250 - Postage | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 290 - Advertising | 2,500.00 | 0.00 | 1,178.00 | 1,322.00 | 47.12 |
| 700 - Legal | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 04 - Supplies & Equipment | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 240 - Office Supplies | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 67 - Economic Development | 9,100.00 | 0.00 | 210.96 | 8,889.04 | 2.32 |
| 02 - Operations | 9,100.00 | 0.00 | 210.96 | 8,889.04 | 2.32 |
| 290 - Advertising | 3,500.00 | 0.00 | 0.00 | 3,500.00 | 0.00 |
| 598 - Marketing Expenses | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0.00 |
| 864 - Special Events | 600.00 | 0.00 | 0.00 | 600.00 | 0.00 |
| 865 - Town Projects | 2,500.00 | 0.00 | 210.96 | 2,289.04 | 8.44 |
| 08 - Law Enforcement | 253,786.00 | 21,224.07 | 124,774.55 | 129,011.45 | 49.17 |
| 71 - Law Enforcement | 253,786.00 | 21,224.07 | 124,774.55 | 129,011.45 | 49.17 |
| 02 - Operations | 11,172.00 | 1,068.76 | 3,842.69 | 7,329.31 | 34.40 |
| 391 - Cell Phone | 1,272.00 | 50.85 | 307.43 | 964.57 | 24.17 |
| 515 - Vehicle Gas/Diesel | 9,900.00 | 1,017.91 | 3,535.26 | 6,364.74 | 35.71 |
| 03 - Contract Services | 242,614.00 | 20,155.31 | 120,931.86 | 121,682.14 | 49.85 |
| 841 - County Sheriff | 242,614.00 | 20,155.31 | 120,931.86 | 121,682.14 | 49.85 |
| 09 - Community Services | 31,131.00 | 3,600.00 | 17,100.00 | 14,031.00 | 54.93 |
| 80 - Community Services | 31,131.00 | 3,600.00 | 17,100.00 | 14,031.00 | 54.93 |
| 10 - Community Services | 31,131.00 | 3,600.00 | 17,100.00 | 14,031.00 | 54.93 |
| 700 - Snowmobile Club | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 100.00 |
| 701 - American Legion | 650.00 | 0.00 | 0.00 | 650.00 | 0.00 |
| 702 - Regional Transportation | 750.00 | 750.00 | 750.00 | 0.00 | 100.00 |
| 703 - Opportunity Alliance | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 |
| 704 - Southern ME Agency on Aging | 2,850.00 | 2,850.00 | 2,850.00 | 0.00 | 100.00 |
| 705 - MaineHealth Care at Home | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0.00 |
| 707 - Day One | 400.00 | 0.00 | 0.00 | 400.00 | 0.00 |
| 708 - Androscoggin Hospice of Maine | 100.00 | 0.00 | 0.00 | 100.00 | 0.00 |
| 709 - Sexual Assault Services | 250.00 | 0.00 | 0.00 | 250.00 | 0.00 |
| 710 - Visiting Nurses Association | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 711 - American Red Cross | 250.00 | 0.00 | 0.00 | 250.00 | 0.00 |
| 713 - Lake Water Quality | 12,000.00 | 0.00 | 11,500.00 | 500.00 | 95.83 |
| 714 - LRSS Inc Health Access Program | 325.00 | 0.00 | 0.00 | 325.00 | 0.00 |
| 716 - Gray Historical Society | 5,056.00 | 0.00 | 0.00 | 5,056.00 | 0.00 |
| 717 - Caring Community | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 10 - Tax Increment Financing | 708,823.00 | 47,727.55 | 234,430.29 | 474,392.71 | 33.07 |
| 91 - #1 | 244,910.00 | 47,727.55 | 113,776.51 | 131,133.49 | 46.46 |
| 13 - Tax Increment Financing | 244,910.00 | 47,727.55 | 113,776.51 | 131,133.49 | 46.46 |
| 905 - Northbrook #1 | 244,910.00 | 47,727.55 | 113,776.51 | 131,133.49 | 46.46 |
| 92 - #2 | 463,913.00 | 0.00 | 120,653.78 | 343,259.22 | 26.01 |
| 13 - Tax Increment Financing | 463,913.00 | 0.00 | 120,653.78 | 343,259.22 | 26.01 |
| 906 - South Gray #2 | 333,820.00 | 0.00 | 120,653.78 | 213,166.22 | 36.14 |
| 907 - Village #3 | 130,093.00 | 0.00 | 0.00 | 130,093.00 | 0.00 |
| 11 - Intergovernmental | 11,264,503.00 | 867,707.00 | 5,962,576.00 | 5,301,927.00 | 52.93 |
| 02 - Intergovernmental | 11,264,503.00 | 867,707.00 | 5,962,576.00 | 5,301,927.00 | 52.93 |
| 12 - Intergovernmental | 11,264,503.00 | 867,707.00 | 5,962,576.00 | 5,301,927.00 | 52.93 |

Expense Summary Report
 Accounts: E 01-00-00-000 - E 11-99-99-999
 December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Unexpended Balance | Percent Spent |
|--------------------------------------|----------------------|---------------------|---------------------|----------------------|---------------|
| 11 - Intergovernmental CONT'D | | | | | |
| 901 - School | 10,412,484.00 | 867,707.00 | 5,206,242.00 | 5,206,242.00 | 50.00 |
| 902 - County | 756,334.00 | 0.00 | 756,334.00 | 0.00 | 100.00 |
| 903 - Overlay | 95,685.00 | 0.00 | 0.00 | 95,685.00 | 0.00 |
| Final Totals | 20,999,224.00 | 1,470,325.64 | 9,235,024.34 | 11,764,199.66 | 43.98 |

December 2019 Revenue

Revenue Summary Report
Accounts: R 01-000 - R 11-999
December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Uncollected Balance | Percent Collected |
|--|----------------------|-------------------|----------------------|------------------------|----------------------|
| 01 - Administration Services | 246,300.00 | 14,262.59 | 124,441.89 | 121,858.11 | 50.52 |
| 100 - Clerk Fees | 9,000.00 | 383.20 | 4,306.70 | 4,693.30 | 47.85 |
| 101 - Clerk Fees-Auto Registrations | 25,000.00 | 2,326.00 | 15,043.00 | 9,957.00 | 60.17 |
| 102 - Clerk Fees-Boats/ATVs/Snow | 1,800.00 | 123.00 | 606.00 | 1,194.00 | 33.67 |
| 103 - Clerk Fees-Dog Licenses | 1,100.00 | 280.00 | 428.00 | 672.00 | 38.91 |
| 104 - Clerk Fees-Hunting/Fishing | 1,100.00 | 189.25 | 410.75 | 689.25 | 37.34 |
| 105 - Community Dev Miscellaneous | 2,000.00 | 34.50 | 660.00 | 1,340.00 | 33.00 |
| 106 - Code Enforcement Miscellaneous | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 |
| 120 - Electrical Permits | 18,500.00 | 2,157.04 | 10,295.04 | 8,204.96 | 55.65 |
| 130 - Plumbing Permits | 30,000.00 | 1,387.50 | 17,957.50 | 12,042.50 | 59.86 |
| 140 - Building Permits | 147,000.00 | 6,117.10 | 71,607.90 | 75,392.10 | 48.71 |
| 145 - Septic Amendments | 1,000.00 | 0.00 | 650.00 | 350.00 | 65.00 |
| 150 - Dog Control | 7,000.00 | 1,265.00 | 2,477.00 | 4,523.00 | 35.39 |
| 151 - Public Communications | 800.00 | 0.00 | 0.00 | 800.00 | 0.00 |
| 02 - Municipal Finances | 18,692,233.00 | 205,734.51 | 17,703,069.47 | 989,163.53 | 94.71 |
| 010 - Auto Excise Tax | 1,775,000.00 | 126,911.57 | 981,977.19 | 793,022.81 | 55.32 |
| 015 - Boat Excise Tax | 22,000.00 | 65.60 | 3,606.85 | 18,393.15 | 16.39 |
| 041 - Cable Franchise Fees | 95,000.00 | 0.00 | 0.00 | 95,000.00 | 0.00 |
| 200 - Investment Interest | 15,000.00 | 4,715.49 | 28,986.33 | -13,986.33 | 193.24 |
| 201 - Interest on Delinquent Taxes | 50,000.00 | 1,596.39 | 21,961.47 | 28,038.53 | 43.92 |
| 700 - Tax Commitment | 16,704,233.00 | 73,229.00 | 16,627,497.86 | 76,735.14 | 99.54 |
| 701 - Supplementals | 0.00 | 0.00 | 58,475.64 | -58,475.64 | ---- |
| 702 - Abatements | 0.00 | -1,358.25 | -25,348.37 | 25,348.37 | ---- |
| 850 - Payment Rebates | 6,000.00 | 464.71 | 3,428.33 | 2,571.67 | 57.14 |
| 900 - Miscellaneous Revenue | 25,000.00 | 110.00 | 2,484.17 | 22,515.83 | 9.94 |
| 03 - Library/Parks & Recreation | 10,500.00 | 574.40 | 3,340.11 | 7,159.89 | 31.81 |
| 066 - Lost Book | 1,500.00 | 52.95 | 506.12 | 993.88 | 33.74 |
| 067 - Library Fines | 9,000.00 | 521.45 | 2,833.99 | 6,166.01 | 31.49 |
| 04 - Public Safety Services | 270,000.00 | 77,753.56 | 187,263.68 | 82,736.32 | 69.36 |
| 055 - Rescue/Fire Services | 270,000.00 | 92,048.03 | 187,263.68 | 82,736.32 | 69.36 |
| 060 - Miscellaneous Rescue/Fire Serv | 0.00 | -14,294.47 | 0.00 | 0.00 | ---- |
| 05 - Public Works Services | 116,100.00 | 9,560.94 | 75,409.74 | 40,690.26 | 64.95 |
| 039 - Gravel Pits | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 |
| 048 - Driveway Opening | 4,900.00 | 550.00 | 2,850.00 | 2,050.00 | 58.16 |
| 066 - Tree Removal | 3,000.00 | 75.00 | 2,775.00 | 225.00 | 92.50 |
| 078 - Batteries | 1,300.00 | 730.40 | 1,536.20 | -236.20 | 118.17 |
| 079 - Bulky Waste | 6,000.00 | 734.00 | 6,356.00 | -356.00 | 105.93 |
| 080 - Landfill Stickers | 16,000.00 | 990.00 | 3,280.00 | 12,720.00 | 20.50 |
| 082 - Commercial Haulers | 1,000.00 | 0.00 | 200.00 | 800.00 | 20.00 |
| 084 - Tires | 2,300.00 | 214.00 | 1,436.00 | 864.00 | 62.43 |
| 085 - Wood | 5,500.00 | 274.00 | 4,094.00 | 1,406.00 | 74.44 |
| 086 - Light Iron | 23,200.00 | 3,409.60 | 26,594.45 | -3,394.45 | 114.63 |
| 087 - Plastic | 6,200.00 | 675.58 | 675.58 | 5,524.42 | 10.90 |
| 088 - Bottle Redemption | 6,800.00 | 431.50 | 4,338.00 | 2,462.00 | 63.79 |
| 089 - Newspaper | 2,000.00 | 0.00 | 670.18 | 1,329.82 | 33.51 |
| 090 - Cardboard | 10,200.00 | 461.86 | 2,316.89 | 7,883.11 | 22.71 |
| 091 - Demolition Debris | 13,000.00 | 564.00 | 8,858.00 | 4,142.00 | 68.14 |
| 092 - Universal Waste | 1,200.00 | 0.00 | 75.64 | 1,124.36 | 6.30 |
| 093 - Shingles | 5,000.00 | 202.00 | 3,895.00 | 1,105.00 | 77.90 |
| 094 - Leaves & Grass | 1,500.00 | 171.00 | 979.50 | 520.50 | 65.30 |

Revenue Summary Report

Accounts: R 01-000 - R 11-999

December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Uncollected Balance | Percent Collected |
|---|----------------------|-------------------|----------------------|------------------------|----------------------|
| 05 - Public Works Services CONT'D | | | | | |
| 095 - Brush/Tree Parts | 3,000.00 | 78.00 | 2,135.00 | 865.00 | 71.17 |
| 097 - Tin Cans | 2,000.00 | 0.00 | 2,344.30 | -344.30 | 117.22 |
| 06 - Councils, Boards & Committees | 36,250.00 | 300.00 | 18,613.00 | 17,637.00 | 51.35 |
| 049 - Shoreland Application Fees | 4,000.00 | 300.00 | 2,700.00 | 1,300.00 | 67.50 |
| 053 - Junkyard Fees | 50.00 | 0.00 | 0.00 | 50.00 | 0.00 |
| 370 - Zoning Board Applications | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 |
| 380 - Planning Board Fees | 26,000.00 | 0.00 | 7,939.00 | 18,061.00 | 30.53 |
| 862 - Blueberry Festival | 4,200.00 | 0.00 | 7,974.00 | -3,774.00 | 189.86 |
| 11 - Intergovernmental | 699,094.00 | 40,466.59 | 461,669.57 | 237,424.43 | 66.04 |
| 005 - DOT Local Roads (URIP) | 140,000.00 | 0.00 | 144,276.00 | -4,276.00 | 103.05 |
| 008 - General Assistance | 16,000.00 | 1,917.92 | 2,841.22 | 13,158.78 | 17.76 |
| 060 - State Revenue Sharing | 510,844.00 | 38,548.67 | 281,627.51 | 229,216.49 | 55.13 |
| 061 - Snowmobiles | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0.00 |
| 062 - Tree Growth | 21,500.00 | 0.00 | 21,744.84 | -244.84 | 101.14 |
| 063 - Veterans Reimbursement | 6,400.00 | 0.00 | 5,005.00 | 1,395.00 | 78.20 |
| 064 - Grants | 0.00 | 0.00 | 3,325.00 | -3,325.00 | ---- |
| 065 - FEMA/MEMA | 0.00 | 0.00 | 2,850.00 | -2,850.00 | ---- |
| 067 - Animal Waste Facility | 1,350.00 | 0.00 | 0.00 | 1,350.00 | 0.00 |
| Final Totals | 20,070,477.00 | 348,652.59 | 18,573,807.46 | 1,496,669.54 | 92.54 |

December 2020 Revenue

Revenue Summary Report
Accounts: R 01-000 - R 11-999
December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Uncollected Balance | Percent Collected |
|--|----------------------|-------------------|----------------------|------------------------|----------------------|
| 01 - Administration Services | 218,950.00 | 18,214.49 | 151,514.58 | 67,435.42 | 69.20 |
| 100 - Clerk Fees | 7,500.00 | 431.80 | 4,641.71 | 2,858.29 | 61.89 |
| 101 - Clerk Fees-Auto Registrations | 28,000.00 | 2,450.00 | 20,722.00 | 7,278.00 | 74.01 |
| 102 - Clerk Fees-Boats/ATVs/Snow | 1,900.00 | 168.00 | 661.00 | 1,239.00 | 34.79 |
| 103 - Clerk Fees-Dog Licenses | 900.00 | 265.00 | 365.00 | 535.00 | 40.56 |
| 104 - Clerk Fees-Hunting/Fishing | 800.00 | 169.25 | 361.00 | 439.00 | 45.13 |
| 105 - Community Dev Miscellaneous | 1,500.00 | 63.50 | 363.50 | 1,136.50 | 24.23 |
| 106 - Code Enforcement Miscellaneous | 2,000.00 | 0.00 | 12,000.00 | -10,000.00 | 600.00 |
| 120 - Electrical Permits | 18,500.00 | 1,408.56 | 11,437.76 | 7,062.24 | 61.83 |
| 130 - Plumbing Permits | 30,000.00 | 2,430.00 | 19,355.00 | 10,645.00 | 64.52 |
| 140 - Building Permits | 120,000.00 | 9,471.38 | 79,757.61 | 40,242.39 | 66.46 |
| 145 - Septic Amendments | 850.00 | 0.00 | 50.00 | 800.00 | 5.88 |
| 150 - Dog Control | 7,000.00 | 1,357.00 | 1,800.00 | 5,200.00 | 25.71 |
| 02 - Municipal Finances | 18,979,262.00 | 217,689.93 | 18,008,690.62 | 970,571.38 | 94.89 |
| 010 - Auto Excise Tax | 1,775,000.00 | 138,757.33 | 1,096,047.33 | 678,952.67 | 61.75 |
| 015 - Boat Excise Tax | 21,000.00 | 145.80 | 4,159.00 | 16,841.00 | 19.80 |
| 041 - Cable Franchise Fees | 100,000.00 | 0.00 | 0.00 | 100,000.00 | 0.00 |
| 200 - Investment Interest | 25,000.00 | 0.00 | 11,798.57 | 13,201.43 | 47.19 |
| 201 - Interest on Delinquent Taxes | 50,000.00 | 8,097.40 | 43,782.60 | 6,217.40 | 87.57 |
| 500 - Proceeds from Sale of Assets | 0.00 | -21,605.60 | 0.00 | 0.00 | ---- |
| 700 - Tax Commitment | 16,998,262.00 | 92,005.00 | 16,862,335.73 | 135,926.27 | 99.20 |
| 701 - Supplementals | 0.00 | 0.00 | 89.97 | -89.97 | ---- |
| 702 - Abatements | 0.00 | 0.00 | -11,157.25 | 11,157.25 | ---- |
| 900 - Miscellaneous Revenue | 10,000.00 | 290.00 | 1,634.67 | 8,365.33 | 16.35 |
| 03 - Library/Parks & Recreation | 7,030.00 | 236.59 | 2,263.65 | 4,766.35 | 32.20 |
| 066 - Lost Book | 1,030.00 | 43.99 | 564.85 | 465.15 | 54.84 |
| 067 - Library Fines | 6,000.00 | 192.60 | 1,698.80 | 4,301.20 | 28.31 |
| 04 - Public Safety Services | 200,000.00 | 24,174.22 | 143,107.84 | 56,892.16 | 71.55 |
| 055 - Rescue/Fire Services | 200,000.00 | 24,174.22 | 141,582.84 | 58,417.16 | 70.79 |
| 060 - Miscellaneous Rescue/Fire Serv | 0.00 | 0.00 | 1,525.00 | -1,525.00 | ---- |
| 05 - Public Works Services | 124,100.00 | 17,018.26 | 87,687.82 | 36,412.18 | 70.66 |
| 039 - Gravel Pits | 1,100.00 | 0.00 | 0.00 | 1,100.00 | 0.00 |
| 048 - Driveway Opening | 4,250.00 | 400.00 | 3,100.00 | 1,150.00 | 72.94 |
| 066 - Tree Removal | 4,500.00 | 75.00 | 2,975.00 | 1,525.00 | 66.11 |
| 078 - Batteries | 1,750.00 | 233.20 | 2,004.20 | -254.20 | 114.53 |
| 079 - Bulky Waste | 9,000.00 | 932.00 | 6,545.00 | 2,455.00 | 72.72 |
| 080 - Landfill Stickers | 16,000.00 | 2,125.00 | 4,820.00 | 11,180.00 | 30.13 |
| 082 - Commercial Haulers | 800.00 | 0.00 | 0.00 | 800.00 | 0.00 |
| 084 - Tires | 2,200.00 | 305.00 | 1,611.00 | 589.00 | 73.23 |
| 085 - Wood | 5,500.00 | 248.00 | 3,923.00 | 1,577.00 | 71.33 |
| 086 - Light Iron | 30,000.00 | 8,749.20 | 29,738.80 | 261.20 | 99.13 |
| 087 - Plastic | 5,000.00 | 0.00 | 730.40 | 4,269.60 | 14.61 |
| 088 - Bottle Redemption | 7,000.00 | 883.00 | 5,656.50 | 1,343.50 | 80.81 |
| 089 - Newspaper | 3,000.00 | 0.00 | -128.14 | 3,128.14 | -4.27 |
| 090 - Cardboard | 9,000.00 | 1,391.86 | 9,628.06 | -628.06 | 106.98 |
| 091 - Demolition Debris | 13,000.00 | 982.00 | 10,290.00 | 2,710.00 | 79.15 |
| 093 - Shingles | 5,000.00 | 100.00 | 3,456.00 | 1,544.00 | 69.12 |
| 094 - Leaves & Grass | 1,500.00 | 312.00 | 1,010.00 | 490.00 | 67.33 |
| 095 - Brush/Tree Parts | 3,500.00 | 282.00 | 2,328.00 | 1,172.00 | 66.51 |

Revenue Summary Report

Accounts: R 01-000 - R 11-999

December to December

| Account | Budget Net | Curr Mnth Net | YTD Net | Uncollected Balance | Percent Collected |
|---|----------------------|-------------------|----------------------|------------------------|----------------------|
| 05 - Public Works Services CONT'D | | | | | |
| 097 - Tin Cans | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 |
| 06 - Councils, Boards & Committees | 23,750.00 | 2,718.00 | 16,895.30 | 6,854.70 | 71.14 |
| 049 - Shoreland Application Fees | 4,000.00 | 150.00 | 1,600.00 | 2,400.00 | 40.00 |
| 053 - Junkyard Fees | 50.00 | 0.00 | 0.00 | 50.00 | 0.00 |
| 370 - Zoning Board Applications | 500.00 | 0.00 | 1,500.00 | -1,000.00 | 300.00 |
| 380 - Planning Board Fees | 15,000.00 | 2,568.00 | 9,654.00 | 5,346.00 | 64.36 |
| 862 - Blueberry Festival | 4,200.00 | 0.00 | 4,141.30 | 58.70 | 98.60 |
| 11 - Intergovernmental | 764,632.00 | 189,487.01 | 501,197.60 | 263,434.40 | 65.55 |
| 005 - DOT Local Roads (URIP) | 144,000.00 | 134,892.00 | 134,892.00 | 9,108.00 | 93.68 |
| 008 - General Assistance | 10,000.00 | 1,633.10 | 2,829.40 | 7,170.60 | 28.29 |
| 060 - State Revenue Sharing | 580,027.00 | 52,961.91 | 342,162.77 | 237,864.23 | 58.99 |
| 061 - Snowmobiles | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0.00 |
| 062 - Tree Growth | 21,700.00 | 0.00 | 21,313.43 | 386.57 | 98.22 |
| 063 - Veterans Reimbursement | 5,005.00 | 0.00 | 0.00 | 5,005.00 | 0.00 |
| 067 - Animal Waste Facility | 900.00 | 0.00 | 0.00 | 900.00 | 0.00 |
| Final Totals | 20,317,724.00 | 469,538.50 | 18,911,357.41 | 1,406,366.59 | 93.08 |

Town of Gray

Excise Tax Revenue Budget - FY 2021

| | 2015-2016 | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | Actual 2019-2020 | 10- year Average Percentage | Projected Budget | Actual 2020-2021 | Over (Under) Monthly | Month % | FYTD |
|------------------|-----------|-----------|-----------|-----------|-----------|-----------------------|-----------------------------------|---------------------|-----------------------|-------------------------|---------|---------------|
| July | 8.92% | 8.32% | 8.81% | 8.63% | 10.40% | \$188,598.65 | 9.14% | \$162,253.80 | \$234,745.62 | \$72,491.82 | 145% | \$72,491.82 |
| August | 8.08% | 9.24% | 9.06% | 9.98% | 10.52% | \$190,758.65 | 9.16% | \$162,540.69 | \$198,298.33 | \$35,757.64 | 122% | \$108,249.46 |
| September | 9.25% | 8.15% | 7.77% | 8.27% | 9.48% | \$171,873.53 | 8.59% | \$152,509.16 | \$184,774.93 | \$32,265.77 | 121% | \$140,515.23 |
| | 26.25% | 25.72% | 25.65% | 26.87% | 30.40% | \$551,230.83 | 26.89% | \$477,303.65 | \$617,818.88 | \$140,515.23 | 129% | |
| October | 8.20% | 8.54% | 8.55% | 8.26% | 9.62% | \$174,523.56 | 8.47% | \$150,308.59 | \$197,652.52 | \$47,343.93 | 131% | \$187,859.16 |
| November | 6.71% | 8.22% | 8.43% | 7.59% | 7.13% | \$129,311.23 | 7.39% | \$131,127.00 | \$141,818.60 | \$10,691.60 | 108% | \$198,550.76 |
| December | 7.71% | 6.42% | 6.30% | 6.62% | 7.00% | \$126,911.57 | 7.52% | \$133,517.96 | \$138,757.33 | \$5,239.37 | 104% | \$203,790.13 |
| | 22.61% | 23.18% | 23.28% | 22.47% | 23.75% | \$430,746.36 | 23.38% | \$414,953.55 | \$478,228.45 | \$63,274.90 | 115% | |
| January | 6.20% | 7.64% | 6.58% | 7.04% | 7.69% | \$139,531.84 | 6.66% | \$118,301.90 | | -\$118,301.90 | 0% | \$85,488.23 |
| February | 7.69% | 6.18% | 7.47% | 7.86% | 7.73% | \$140,170.04 | 6.87% | \$122,003.49 | | -\$122,003.49 | 0% | -\$36,515.26 |
| March | 9.08% | 8.44% | 8.07% | 7.49% | 6.10% | \$110,534.59 | 8.20% | \$145,622.21 | | -\$145,622.21 | 0% | -\$182,137.47 |
| | 22.96% | 22.26% | 22.12% | 22.39% | 21.52% | \$390,236.47 | 21.74% | \$385,927.60 | \$0.00 | -\$385,927.60 | 0% | |
| April | 8.97% | 8.45% | 9.28% | 9.71% | 2.43% | \$44,148.57 | 8.75% | \$155,237.39 | | -\$155,237.39 | 0% | -\$337,374.86 |
| May | 8.39% | 10.57% | 10.68% | 9.37% | 8.76% | \$158,872.43 | 9.56% | \$169,612.60 | | -\$169,612.60 | 0% | -\$506,987.46 |
| June | 10.82% | 9.83% | 9.00% | 9.18% | 13.14% | \$238,291.71 | 9.69% | \$171,965.18 | | -\$171,965.18 | 0% | -\$678,952.64 |
| | 28.17% | 28.85% | 28.95% | 28.27% | 24.33% | \$441,312.71 | 27.99% | \$496,815.17 | \$0.00 | -\$496,815.17 | 0% | |
| TOTALS | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | \$1,813,526.37 | 100.00% | \$1,774,999.97 | \$1,096,047.33 | -\$678,952.64 | 62% | |
| | | | | | | | Current | \$1,774,999.97 | | -38.2509% | | |
| | | | | | | | Projected | \$1,775,000.00 | | -\$678,952.65 | | |

INVESTMENT POLICY

Approved by the Town Council at the 10-20-15 Town Council Meeting

All funds entrusted to the Town of Gray as directed by the Accounting Structure shall be invested in accordance with Title 30A MRSA § 5706, 5711-5719. Specifically the funds to be invested routinely may include but are not limited to:

- General fund (operating revenues received in advance of operational needs)
- Capital Reserve funds (funds allocated for future capital purchases, including proceeds of bonds or temporary notes issued in advance of the time for which payments for capital projects are required)
- Special Revenue funds
- Fiduciary and/or Permanent funds (in compliance with the Town's fiduciary capacity as trustee)

OBJECTIVES

The Town's investment portfolio shall be designed with the objective of meeting all legal requirements set forth by Federal, State and applicable governing authorities.

The investment objectives are to invest the maximum amount possible, through the use of appropriately secure accounts. In investments, the Town places security/safety of funds as its first concern, maintenance of liquidity as a secondary concern and with rate of return as a tertiary concern.

To that end, the definitions for each concern are the following:

- 1) Security/Safety - Safety of principal and preservation of capital is the foremost objective. Capital losses (realized or unrealized) for all investment transactions made are unacceptable. The portfolio shall be diversified to insure that potential losses on the individual securities do not exceed the income generated from the remainder of the portfolio. The Treasurer will ensure the safety of invested funds by limiting interest rate, credit rate, deposit and custodial credit risks.
 - a. Interest Rate Risk - The risk that the market value of the portfolio securities will fall due to a change in general interest rates. Interest rate risk will be mitigated by:
 - i. Structuring the Town's portfolio so that securities mature to meet the Town's cash demands for ongoing operations, thereby precluding the need to sell securities on the open market prior to their maturity. (At all times the original principal investment must not fall below the Town's original cost basis for all invested funds. This includes realized and unrealized gains and losses).
 - ii. Investing primarily in shorter-term securities.
 - b. Credit Rate Risk - The risk of loss due to the failure of the security of the backer. Credit rate risk will be mitigated by:
 - i. Limiting investments to the types of securities authorized only by this policy
 - ii. Using financial institutions which have been pre-qualified by the Finance Committee according to pre-established standards common to the industry and clearly identified by the Committee.

- iii. Diversifying the investment portfolio to meet the Town's current and future cash flow needs.
 - c. Deposit Risk - The risk that, in the event of the failure of a depository financial institution, the Town will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. Deposit risk will be mitigated by:
 - i. Complete collateralization/insurance of all deposited funds
 - 1. Primarily through depositing only with FDIC member institutions
 - 2. Validated custodial agreements with the depository institution
 - d. Custodial Credit Risk - The risk that, in the event of the failure of the financial institution, the Town will not be able to recover the value of its investments and/or collateral securities that are in the possession of an outside party. Custodial credit risk will be mitigated by:
 - i. Complete collateralization/insurance of all deposited funds
 - 1. Primarily through depositing only with FDIC member institutions
 - ii. Doing business with authorized institutions, depositories and broker/dealers
 - iii. Requirement to register all investments and/or collateral securities in the name of the Town only, not the financial institution
- 2) Maintenance of Liquidity-An adequate percentage of the portfolio shall be maintained in liquid short-term securities, which can be converted to cash to meet operating requirements. This portfolio should be structured so that securities mature in a ladder form.
- 3) Rate of Return-The objective of the portfolio should be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. The Town's portfolio management approach is one which prohibits speculation based on anticipated interest rate movements. The Town's approach is to buy investments with the intention of holding them until maturity. All maturities in excess of one year shall be first approved by the Town Council after the formal recommendation of the Finance Committee. The formal recommendation shall be accompanied with a detailed review of those investments longer than one year. The Town shall not sell the securities prior to maturity unless:
- a. It will minimize real or unrealized loss of principal
 - b. A security swap would improve the yield in the portfolio which outweighs the possible fees associated with the act
 - c. Maintenance of Liquidity as unforeseen before the investment

ETHICS AND CONFLICTS OF INTEREST

The Finance Committee will avoid proposing or approving any transaction that might impair public confidence in the Town's ability to govern effectively. The Treasurer and the Finance Director (or their assigned designee) will refrain from business activity that could conflict with proper execution of the current investment program as approved by the Finance Committee or the Town Council, or which could impair their ability to make impartial investment proposals. The Finance Committee, Treasurer and Finance Director will disclose to the Town Council, any material financial interest in financial institutions

that conduct business within the Town and will further disclose any large personal financial/investment positions that could be considered related to the performance of the Town's portfolio. The Finance Committee, Treasurer and Finance Director will subordinate their personal investment transactions to those of the Town, particularly with regard to the time of purchase and sales. Any violation of this procedure will be reviewed by the Town Council. After such review, the Town Council, by majority vote, may take appropriate disciplinary action according to the Personnel Policy, up to and including termination of employment.

DELEGATION OF AUTHORITY

The ultimate responsibility for the investment program rests with the Town Council, who have delegated the majority of those responsibilities to the Finance Committee in the Town Council Rules, and with oversight and reporting requirements to be undertaken by the Treasurer and the Finance Director. The Treasurer and the Finance Director will be responsible for all transactions processed and have established a system of internal controls to regulate the activities of subordinated officers.

It is the responsibility of the Finance Committee to develop and review biannually, the investment policies of the Town, assuring that all assets of the Town have been properly protected and invested in compliance with Federal and State laws and regulations.

AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

The Treasurer and the Finance Director, under the oversight of the Finance Committee, will conduct investment transactions with financial and investment securities approved by the Finance Committee, or the Town Council. In selecting financial institutions with which to conduct business, the Treasurer and the Finance Director will present an overview of the financial institution's credentials, audited financial statements, proof of National Association of Securities Dealers (NASD) certification (if necessary), membership in the Federal Deposit Insurance Company (FDIC) (if necessary), proof of State registration, and other details as deemed pertinent or required by industry standards and current regulations. Any Financial Institution with which the Town conducts business must certify, in writing, that it has read, understood and agreed to comply with the Town's Fiscal Policy (as applicable), specifically the Investment section of that document.

COLLATERALIZATION

Collateralization is required on all investments including repurchase agreements. The collateral must be in an amount equal to the excess deposit and interest earned and it may consist only of securities in which municipalities may invest. The Town or an independent third party with whom the Town has a current custodial agreement will always hold collateral.

INVESTMENT TRAINING

The Treasurer and/or Finance Director may be expected to attend at least one applicable training session annually, to be paid for by the Town, or will continually educate themselves in a manner acceptable after a required review and approval of the Finance Committee. The training or education is required to include any State of Maine Legislative Action as applicable to this policy.

SUITABLE AND AUTHORIZED INVESTMENTS

- United States government bonds and instrumentalities (bonds and other direct obligations of the United States)
- State bonds - “bonds and other direct obligations issued or guaranteed by any state or agency of the state, provided that the securities are rated within the 3 highest grades by any rating service approved by the Superintendent of Banking” (30A, MRSA, Section 5712, 2)
- Maine State bonds – “bonds and other direct obligations issued or guaranteed by any state or agency of the state, or any political subdivision of the State that is not in default...” (30A, MRSA, Section 5712, 3)
- Dominion of Canada – “bonds and other direct obligations issued or guaranteed by the Dominion of Canada, any province, or political subdivision provided that the securities are rated within the 3 highest grades by any rating service approved by the Superintendent of Banking and payable to the United States” (30A, MRSA, Section 5712, 4)
- Short-term obligations – prime bankers’ acceptances and prime commercial paper
- Corporate bonds – “bonds and other direct obligations of any United States or Canadian corporation, provided that the securities are rated within the 3 highest grades. Nor more than 2% of the total assets of the permanent reserve fund, permanent trust fund, or other permanent fund being invested of any one corporation” (30A, MRSA, Section 5713, 1)
- Maine corporate bonds – “bonds and other obligations of any Maine corporation, actually conducting business in this State, for a period of 3 successful fiscal years, has earned or received an average net income of not less than 2% times the interest in the obligations. Not more than 20% of the total assets of the permanent reserve fund, permanent trust fund may be invested in these securities and not more than 2% in any one corporation” (30A, MRSA, Section 5713, 2)
- Maine corporate stocks – “the stock of any Maine corporation, other than stock of a financial institution, conducting business in this State for at least 3 years and have received an average net income after taxes equivalent to at least 6% upon the entire outstanding issue of the stock. Not more than 10% of the deposits of the total assets of the permanent reserve fund, permanent trust fund, or other permanent fund being invested may be invested under this section in stocks of Maine corporations and not more than 1% in any one corporation. The fund shall be invested in no more than 20% of the stock of any one corporation” (30A, MRSA, Section 5713, 3)

“The Town shall not acquire or hold stock and obligations described below in excess of 30% of the total assets of the reserve fund, permanent trust fund, or other permanent fund. The Town shall

not acquire or hold stock of any one bank in excess of 5%, nor shall any such fund be invested in stock in excess of 10% of the capital stock of any one bank” (30A, MRSA, Section 5714, 2)

- “Debentures of any financial institution authorized to do business in the State of Maine incorporated under the laws of this State or the US and of any financial institution holding company, provided that the holding company is registered under the United States Bank Holding Company Act of 1956 or the National Housing Act, Section 408” (30A, MRSA, Section 5714, 1A)
- Stock - “capital stock, preferred stock, debentures and acceptances of any insured bank not having an office in this State which has total capital reserves of at least \$50,000,000 and whose subsidiary banks have total capital reserves of a least 50,000,000 provided that it is registered under the United States Bank Holding Company Act of 1956. Not more than 1% of the total assets of the permanent reserve fund, permanent trust fund, or other permanent fund may be invested” (30A, MRSA, Section 5714, 1B)
- Capital Notes or Debentures – “issued by an municipalities chartered under the laws of any state, or of the United States, or of the Commonwealth of Puerto Rico, notwithstanding the fact that these notes or debentures may be subordinated to the claims of depositors or other creditors of the issuing institution. Not more than 1% of the total assets of the permanent reserve fund, permanent trust fund, or other permanent fund being invested maybe be so invested” (30A, MRSA, Section 5714, 1C)
- Obligations – “issued, assumed, or guaranteed by the International Bank for Reconstruction and Development or the Inter-American Development Bank or the African Development Bank” (30A, MRSA, Section 5714, 1D)
- (Passbook) Savings Account – These accounts pay a low rate of interest, compounded daily on their balances. This account allows the transfer of money between the Town’s accounts and earn short-term on odd amounts of money that are not available for longer investments.
- Repurchase Agreements – These investments are an agreement of one party to sell securities at a specified price to a second party and a simultaneous agreement of the first party to repurchase the securities at a specified price or at a specified later date.
- Mutual Funds – An investment company that pools money and can invest in a variety of securities, including fixed-income securities and money market instruments.
- Other stock investments – preferred stock of public utilities, bonds of nonprofit organizations, small business investment companies and Maine Capital Corporation.

DIVERSIFICATION

The Town will diversify its investment portfolio to avoid incurring unreasonable and avoidable risks or loss resulting from over concentration of assets in a specific maturity, specific issuer, or a specific class of securities, with the exception of US Treasury Securities and other authorized pools. No more than 75% of the Town’s investment portfolio will be invested in a single security type or with a single investment institution.

INTERNAL CONTROL

The Town's independent auditing auditors will annually review the Town's investment internal controls and procedures. The auditors will concentrate on control of collusion, separation of duties, separating transaction authority from accounting and record keeping, custodial safekeeping, clear delegation of authority, specific limitations regarding securities losses and remedial action, written confirmation of all transactions, code of ethics and documentation of transactions.

PERFORMANCE STANDARDS

The Town's investment portfolio will be designed with the objective of exceeding the average Federal Funds rate. The Treasurer's objective is to propose methods to the Finance Committee to maximize the Town's cash invested at all times.

REPORTING

The Treasurer and the Finance Director will submit an investment report(s) to the Finance Committee for all funds invested on a mutually-agreed-upon schedule (not to exceed a six-month period). However, all investments will be recorded in to the Trial Balance and reconciled monthly by the Finance Director in the same manner as all other Town cash accounts.

The investment report(s) will including the following as necessary/applicable:

- Report period covered
- Type of investment(s)
- Investment(s) by institution
- Current market value (even though is it recognized that generally accepted accounting principles do not allow for the recording of market value as an account balance when taking into consideration collateralization and similar requirements of the Town)
- Purchases or cost of securities
- Date of maturity
- Rate of interest
- Realized and unrealized gains or losses (in consideration of current market value)

PORTFOLIO PERFORMANCE

If the market value of the Town's investment portfolio for any fund drops below 5%, the investment company will immediately notify the Treasurer or the Finance Director by phone, if it cannot be done in writing, within 30 days of the date of occurrence. If the market value of the Town's investment portfolio falls below 10%, the investment company will immediately notify the Treasurer or the Finance Director in writing, within 30 days of the date of occurrence.

LEGISLATIVE/POLICY CHANGES

The Treasurer and Finance Director will incorporate any State of Maine Legislative Actions that impact allowable investment type, maturities and percentage of allocations. Updates of the same to applicable sections of this policy, as necessary and/or required, will be presented to the Finance Committee for recommendation to the Town Council.