

TOWN COUNCIL PACKAGE FOR 12/06/2022
REVISIONS TO BUDGET ORDINANCES THROUGH 12/05/2022:

ORDINANCE 22-11: (Public Hearing) The Town of Pittsfield hereby ordains the 2023 Capital Budget be approved as follows:

Town Offices/Computers	\$ 10,000	
Town Offices/Digitization	50,000	
Municipal Building/Reserve	5,000	
Police/Computer Server	15,000	\$7,500
Police/Station Reserve	5,000	
Transfer/Transporter Cans	30,000	
Parks & Recreation/Lights and Fencing	15,000	
Library Reserve	5,000	
Highway/Storage Tanks	10,000	\$35,000
Fire Rescue I	35,000	
Fire/Station/Reserve	5,000	
Public Works/Garage Roof & Repairs	10,000	
Public Works/Garage Reserve	<u>5,000</u>	\$50,000
Total Projects/Reserves:	\$ 200,000	\$157,500
Total Projects/Reserves:	\$3,555,000	\$3,512,500
Funding Breakdown:		
Funding by Loan (Paving)	-\$1,000,000	
Funding by Loan (Bridge/Culvert)	- 70,000	
Funding by Loan (Road Rebuilding)	- 700,000	
Funding by Loan/Bonding	-\$ 500,000	
Funding by Lease/Purchase	-\$ 180,000	
Funding by Reserves	-\$ 75,000	
Funding by Grants	-\$ 780,000	
Funding by Other Resources	-\$ 50,000	
Total to be raised by taxation	\$ 200,000	\$157,500

ORDINANCE 22-12: (Public Hearing) The Town of Pittsfield hereby ordains that the 2023 Operating Budget in the amount of \$4,745,033 (\$4,920,496) be approved, and the total sum of \$8,300,033 (\$8,432,996) be appropriated (Operating plus Capital Budgets);

AND FURTHER, that \$2,186,648 (\$2,152,460) be raised through taxation; that \$1,586,592, (\$1,753,743) be raised from estimated revenues; that \$821,793 () be appropriated from State Revenue Sharing; that \$180,000 () be appropriated from Lease/Purchase; that \$2,270,000 be appropriated from Loans/Bonds; that \$75,000 () be taken from reserve funds; that \$780,000 () be appropriated from grants; that \$50,000 () be appropriated from other Revenue Resources; and that an additional sum of \$350,000 () be taken from undesignated fund balance.

ORDINANCE 22-13: (Public Hearing) The Town of Pittsfield hereby ordains that the 2023 Water and Sewer Enterprise Fund budgets in the respective amounts of \$613,824 () and \$501,350 () be appropriated from the respective estimated departmental revenues.

ORDINANCE 22-14: (Public Hearing) The Town of Pittsfield hereby ordains that the 2023 Water and Sewer Enterprise Fund Capital Budget in the amount of \$7,434,737 () be approved;

AND FURTHER, that \$7,044,737 () be appropriated from Loans/Bonds, that \$0 () be appropriated from State ARPA Funds, that \$0 () be appropriated from Town ARPA Funds, that \$20,000 () be appropriated from Grants, that \$20,000 () be appropriated from other revenues, that \$150,000 () be appropriated from the Sewer Projects Reserve and that \$200,000 be appropriated from the Sewer and Water Restoration Reserves.

Town of Pittsfield

Finances

2023 Municipal Budget

REVISED FOR 12/06/2022

-Town Departments

-Capital Budget and Financing

-Water Budget and Revenues

-Sewer Budget and Revenues



**ORIGINAL
10/14/2022
INCLUDES
12/05/2022
REVISIONS**



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ACCT. #	TITLE	2022	2023	Incr./Decr.
(01-05)	Council	\$4,541	\$4,710	\$169
(01-10)	Administration	\$111,981	\$115,548	\$3,567
(01-15)	Town Clerk	\$76,556	\$78,205	\$1,649
(01-20)	Finance	\$218,724	\$231,322	\$12,598
(01-25)	Assessing	\$44,979	\$78,871	\$33,892
(01-30)	Legal	\$21,000	\$21,000	\$0
(01-35)	Elections	\$4,574	\$4,574	\$0
(01-40)	Municipal Building	\$50,294	\$61,744	\$11,450
(01-45)	Community/Economic Development	\$108,130	\$100,278	-\$7,852
(01-55)	Insurance	\$69,861	\$75,966	\$6,105
(01-60)	Code Enforcement	\$63,951	\$116,201	\$52,250
(05-05)	Communications	\$0	\$0	\$0
(05-10)	Police Department	\$1,013,153	\$924,769	-\$88,384
(05-15)	Fire Department	\$97,365	\$93,660	-\$3,705
(05-20)	Street Lighting	\$63,896	\$72,030	\$8,134
(05-25)	Animal Control	\$31,003	\$20,000	-\$11,003
(10-05)	Public Works	\$864,272	\$904,676	\$40,404
(10-10)	Buildings and Grounds	\$12,190	\$11,534	-\$656
(10-15)	Cemeteries	\$62,783	\$68,854	\$6,071
(15-05)	Transfer Station	\$460,544	\$466,036	\$5,492
(15-10)	Recycling/ Processing Facility	\$113,588	\$119,540	\$5,952
(20-05)	Airport	\$26,838	\$26,730	-\$108
(25-05)	Recreation	\$89,174	\$107,896	\$18,722
(25-10)	Library	\$202,288	\$226,869	\$24,581
(25-15)	Theatre	\$8,364	\$11,597	\$3,233
(30-05)	General Assistance	\$15,130	\$10,000	-\$5,130
(35-05)	Municipal Unclassified	\$263,891	\$354,209	\$90,318
(40-05)	Community Services/Social Services	\$10,602	\$10,602	\$0
(50-05)	Debt Service/Interest	\$388,565	\$603,075	\$214,510
TOTALS:		\$4,498,237	\$4,920,496	\$422,259
(45-05)	Capital: Funding raised in budget	<u>\$ 177,480</u>	<u>\$ 157,500</u>	<u>\$ (19,980)</u>
GROSS MUNICIPAL BUDGET (Dept. & Capital)		<u>\$ 4,675,717</u>	<u>\$ 5,077,996</u>	<u>\$ 402,279</u>
(70-05)	Water Enterprise Fund	\$ 613,824	\$ 613,824	\$ -
(75-05)	Sewer Enterprise Fund	\$ 501,350	\$ 501,350	\$ -
GRAND	TOTAL MUNICIPAL, CAPITAL, WATER & SEWER	\$ 5,790,891	\$ 6,193,170	\$ 402,279

2022 REVENUE BUDGET TITLES	ACCOUNT	2015		2016		2017		2018		2019		2020		2021		2022		2023	
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	3RD QUARTER	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Admin - Lease Non-Air	01 10 05	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin - Rental Town	01 10 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin - Sale Town Property	01 10 15	\$2,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$2,600	\$8,000	\$2,600	\$2,600	\$2,900	
Admin - State Revenue Sharing	01 10 20	\$175,000	\$235,204	\$229,129	\$229,796	\$229,796	\$229,796	\$229,796	\$229,796	\$229,796	\$229,796	\$229,796	\$229,796	\$195,000	\$545,604	\$637,796	\$637,796	\$821,793	
Admin - Miscell. Revenues	01 10 25	\$227	\$320	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$1,268	\$19,485	\$1,268	\$1,268	\$1,587	
Admin - Miscell. PILOT	01 10 27	\$10,485	\$10,523	\$10,922	\$11,193	\$11,355	\$11,868	\$12,652	\$13,193	\$13,652	\$14,193	\$14,652	\$15,193	\$12,652	\$0	\$0	\$0	\$13,193	
Admin - Sewer Charges	01 10 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Admin - Water Charges	01 10 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Admin - Reallocation Fund 1 C/F	01 10 40	\$398	\$2,750	\$0	\$37,016	\$21,000	\$15,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Admin - Reallocation Fund 4	01 10 40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Admin - Reallocation Fund 5	01 10 40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Admin - Reallocation Fund 4	01 10 40	\$22,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Admin - Reallocation Reserves	01 10 40	\$0	\$4,897	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Admin - CD Town Fund Yr 3 of 3	01 10 45	\$0	\$0	\$0	\$104,500	\$104,500	\$106,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Admin - FEMA	01 10 48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Admin - Retire Match Account PFF	01 10 50	\$17,913	\$17,913	\$19,256	\$39,319	\$39,060	\$43,120	\$0	\$0	\$0	\$0	\$0	\$0	\$1,195	\$0	\$0	\$0	\$0	
Clerk - Clerk Fees	01 15 05	\$9,323	\$9,282	\$10,382	\$9,460	\$8,287	\$8,763	\$6,975	\$8,369	\$7,158	\$8,763	\$6,975	\$8,369	\$7,158	\$8,369	\$7,158	\$8,369	\$7,158	
Clerk - Licenses	01 15 10	\$1,092	\$1,377	\$861	\$980	\$1,100	\$1,928	\$740	\$1,139	\$1,519	\$856	\$740	\$1,139	\$1,519	\$856	\$740	\$1,139	\$1,519	
Finance - Copier Income	01 20 05	\$439	\$423	\$317	\$332	\$218	\$321	\$226	\$301	\$129	\$301	\$226	\$301	\$129	\$301	\$226	\$301	\$129	
Finance - Invest. Interest	01 20 10	\$200	\$367	\$333	\$4,872	\$10,915	\$13,768	\$4,778	\$7,778	\$7,778	\$4,778	\$7,778	\$4,778	\$7,778	\$4,778	\$7,778	\$4,778	\$7,778	
Finance - Taxes Interest	01 20 15	\$29,882	\$34,274	\$20,378	\$27,413	\$27,413	\$27,413	\$24,280	\$24,669	\$37,577	\$24,669	\$37,577	\$24,669	\$37,577	\$24,669	\$37,577	\$24,669	\$37,577	
Finance - Lien Costs	01 20 20	\$12,161	\$15,165	\$6,878	\$1,042	\$1,042	\$10,018	\$7,904	\$6,918	\$7,621	\$6,918	\$7,621	\$6,918	\$7,621	\$6,918	\$7,621	\$6,918	\$7,621	
Finance - MV Reg. Fees	01 20 25	\$14,736	\$15,464	\$15,024	\$14,456	\$14,611	\$15,183	\$19,528	\$23,351	\$22,653	\$19,528	\$23,351	\$19,528	\$23,351	\$19,528	\$23,351	\$19,528	\$23,351	
Assessing - Homestead	01 25 05	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Assessing - Tree/Veterans Reimb.	01 25 25	\$12,063	\$12,063	\$12,063	\$13,775	\$13,775	\$13,702	\$13,702	\$13,841	\$13,841	\$13,702	\$13,841	\$13,702	\$13,841	\$13,702	\$13,841	\$13,702	\$13,841	
Ec Dev - Loans	01 45 05	\$23,708	\$23,068	\$23,450	\$23,450	\$22,491	\$14,958	\$14,553	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Ec Dev - First Park Distribution	01 45 10	\$22,050	\$21,900	\$22,136	\$23,148	\$25,144	\$26,309	\$27,043	\$27,833	\$27,833	\$27,833	\$27,833	\$27,833	\$27,833	\$27,833	\$27,833	\$27,833	\$27,833	
Ec Dev - Cable Franchise Fees	01 45 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Ec Dev - TIF Ec Dev Transfer	01 45 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Insurance - Refund	01 55 05	\$1,924	\$2,320	\$7,000	\$4,000	\$4,000	\$3,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Codes - Building Permits	01 60 05	\$2,809	\$3,102	\$2,982	\$4,285	\$2,209	\$2,259	\$2,964	\$4,901	\$5,100	\$4,901	\$5,100	\$4,901	\$5,100	\$4,901	\$5,100	\$4,901	\$5,100	
Codes - Subdiv/Site Plan Fees	01 60 10	\$767	\$280	\$1,913	\$2,380	\$372	\$760	\$1,794	\$1,200	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	
Codes - Plumbing Permit Fees	01 60 20	\$3,000	\$3,470	\$2,500	\$2,950	\$2,460	\$1,670	\$2,588	\$4,505	\$4,049	\$4,505	\$4,049	\$4,505	\$4,049	\$4,505	\$4,049	\$4,505	\$4,049	
PD - Court Fees	05 10 05	\$231	\$461	\$250	\$250	\$120	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PD - Miscell. Income	05 10 10	\$27	\$77	\$33	\$250	\$1,215	\$1,215	\$500	\$178	\$178	\$500	\$178	\$500	\$178	\$500	\$178	\$500	\$178	
PD - Report/Parking Tickets	05 10 15	\$309	\$296	\$131	\$167	\$227	\$227	\$141	\$111	\$148	\$111	\$148	\$111	\$148	\$111	\$148	\$111	\$148	
PD - Patrol/ACO Funds Allocated	05 10 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PD - School Resource Officer	05 10 66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
FD - Income	05 15 05	\$13,790	\$13,790	\$13,790	\$10,315	\$10,315	\$10,315	\$11,200	\$12,010	\$12,010	\$11,200	\$12,010	\$11,200	\$12,010	\$11,200	\$12,010	\$11,200	\$12,010	
Animal Control - Income	05 25 05	\$500	\$250	\$100	\$112	\$490	\$400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Highway - MV Excise	10 05 05	\$580,818	\$598,150	\$637,546	\$640,072	\$657,392	\$687,753	\$695,000	\$710,385	\$724,658	\$695,000	\$710,385	\$724,658	\$695,000	\$710,385	\$724,658	\$695,000	\$710,385	
Highway - Road Assistance	10 05 10	\$61,036	\$62,084	\$61,796	\$62,916	\$62,364	\$64,128	\$60,128	\$64,912	\$64,528	\$60,128	\$64,912	\$64,528	\$60,128	\$64,912	\$64,528	\$60,128	\$64,912	
Highway - Urban Rural Advance	10 05 15	\$34,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Cem - Income Receipts	10 15 05	\$2,627	\$2,600	\$3,225	\$3,225	\$3,036	\$4,493	\$1,400	\$750	\$1,000	\$1,400	\$750	\$1,000	\$1,400	\$750	\$1,000	\$1,400	\$750	
Cem - Trust Income Transfer	10 15 10	\$15,000	\$16,000	\$16,000	\$25,000	\$30,143	\$50,143	\$56,677	\$5,500	\$8,860	\$56,677	\$5,500	\$8,860	\$56,677	\$5,500	\$8,860	\$56,677	\$5,500	
Cem - Perpetual Care Income Transf	10 15 15	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
Transfer Station - MSW Haul Fee	15 05 05	\$25,080	\$20,500	\$19,166	\$19,166	\$25,146	\$25,146	\$23,971	\$0	\$23,437	\$23,971	\$0	\$23,437	\$23,971	\$0	\$23,437	\$23,971	\$0	
Transfer Station - Other Income	15 05 10	\$208	\$241	\$216	\$208	\$316	\$863	\$23,320	\$20,996	\$27,995	\$23,320	\$20,996	\$27,995	\$23,320	\$20,996	\$27,995	\$23,320	\$20,996	
Transfer Station - Reg User Fees	15 05 15	\$3,041	\$4,284	\$14,560	\$3,982	\$6,825	\$6,825	\$6,888	\$1,180	\$1,180	\$6,888	\$1,180	\$1,180	\$6,888	\$1,180	\$1,180	\$6,888	\$1,180	
Transfer Station - Town User	15 05 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Recycling - Income	15 10 05	\$53,992	\$46,000	\$41,448	\$39,299	\$28,386	\$30,137	\$45,244	\$41,763	\$45,816	\$30,137	\$45,244	\$41,763	\$45,816	\$30,137	\$45,244	\$41,763	\$45,816	
Recycling - Other Town User Fees	15 10 10	\$3,247	\$2,976	\$3,247	\$3,119	\$3,011	\$4,702	\$4,702	\$4,702	\$4,702	\$4,702	\$4,702	\$4,702	\$4,702	\$4,702	\$4,702	\$4,702	\$4,702	
Airport - Excise Tax	20 05 05	\$2,300	\$2,771	\$2,277	\$1,726	\$1,726	\$1,726	\$1,726	\$1,726	\$1,726	\$1,726	\$1,726	\$1,726	\$1,726	\$1,726	\$1,726	\$1,726	\$1,726	

Airport - Income	20 05 10	\$5,940	\$5,042	\$6,170	\$5,642	\$5,642	\$5,642	\$5,642	\$1,620	\$4,922	\$4,922
Recreation - Recr. Reg. Fees	25 05 05	\$710	\$788	\$703	\$640	\$888	\$888	\$888	\$3,172	\$4,229	\$4,360
Recreation - Boat Excise	25 05 10	\$3,980	\$3,938	\$3,927	\$3,952	\$4,447	\$4,447	\$4,447	\$774	\$1,032	\$923
Recreation - Program Fees	25 05 15	\$5,965	\$5,380	\$6,728	\$6,890	\$8,311	\$8,311	\$8,311	\$7,491	\$7,491	\$10,027
Library - Income	25 10 05	\$3,117	\$3,073	\$4,020	\$3,484	\$2,512	\$2,512	\$2,390	\$1,483	\$1,977	\$1,939
Theatre - Income	25 15 05	\$67,792	\$67,535	\$64,074	\$54,257	\$62,275	\$62,275	\$0	\$0	\$0	\$0
Theatre - Income for budget	25 15 10										
GA - State Reimbursement	30 05 05	\$7,540	\$7,540	\$7,540	\$7,540	\$7,540	\$7,540	\$7,540	\$756	\$7,540	\$7,540
Unclass. - Fund Balance Transfer	35 05 15	\$399,510	\$399,510	\$399,510	\$399,510	\$150,000	\$150,000	\$150,000	\$0	\$150,000	\$350,000
Social - Snowmobile Reimb	40 05 05	\$1,550	\$1,298	\$1,298	\$1,093	\$1,063	\$1,063	\$1,502	\$0	\$1,364	\$1,364
School - Office Sale Proceeds	60 05 40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pittsfield Future Funds for Loan 20	01 10 46					\$90,641	\$90,641	\$90,641	\$0	\$83,746	\$82,894
Pittsfield Future Funds for Loan 19	01 10 49								\$0	\$90,804	\$88,430
Pittsfield Future Funds for Loan 22	01 10 51					\$83,892	\$83,892	\$83,892	\$0	\$0	\$0
Pittsfield Future Funds for Loan 23	01 10 53								\$0	\$138,201	\$138,201
SUBTOTAL:		\$1,647,340	\$1,692,226	\$1,705,629	\$1,850,814	\$2,045,232	\$2,048,206	\$2,065,324	\$1,396,190	\$2,288,666	\$2,925,536

Estimated increase in General Fund Revenues \$ 452,873
Anticipated increase in State Revenue Sharing \$ 183,997
Total estimated increase in Revenue Sources \$ 636,870

Water Revenues \$613,824
Sewer Revenues \$501,350
Total Munic., Water & Sewer \$4,040,710

(01-05)	Personnel Services Seven Council Members		
(01-40)	FICA		
(05-20)	Travel When needed, use Staff travel expense	\$	-
(05-25)	Training and Conferences - Orientation New Member Training - attendance at MMA Elected Official Course; sessions attended by Councilors	\$	-
(05-30)	Membership and Dues - Maine Municipal Association Dues - Dues Formula revisions - 2022 Dues of \$4,271 X 1.05% = \$4,485	\$	4,485
(10-05)	General Supplies Micro cassette Tapes (use Office Supplies)	\$	-
(20-05)	Equipment, Non-Vehicle Maintenance Dictaphone for Council Minutes (Office Supplies)	\$	-
(65-18)	Miscellaneous Councilor plaques/gifts, sympathy cards and flowers; (nameplates now made by Town)	\$	<u>225</u>
	DEPARTMENT TOTAL		\$4,710

ACCOUNT 01-10

ADMINISTRATION

2023

(01-05)	Personnel Services (Town Manager \$1,779.20 X 52) = \$92,518.40	\$	92,518
(01-40)	FICA	\$	7,078
(05-05)	MMEHT (Health Insurance)	\$	14,308
(05-10)	Unemployment	\$	192
(05-15)	Workers Compensation	\$	793
(05-20)	Travel Mileage Allowance at town mileage rate lower mileage to \$40.00/month; mileage has been lowered by 46.5% since 2002; Town Manager will only submit to budget cap	\$	480
(05-25)	Mandatory Training and Conferences Maine Town and City Managers' Annual Meeting and/or specific MTCMA meetings placed in consolidated Educational Incentive Account	\$	-
(05-30)	Memberships & Dues MTCMA Dues at \$149; MMTCTA Dues at \$30	\$	179
(20-05)	Equipment Filing cabinets (use General Supplies - go to surplus office and/or transfer station save them out)	\$	-
(25-05)	Contractual Delete subscriptions; use internet for cost savings to seek Ec Dev, Community Dev and other grants	\$	-

DEPARTMENT TOTAL:

\$115,548

ACCOUNT 01-15

TOWN CLERK

2023

(01-05)	Personnel Services	\$	52,103
	Town Clerk \$52,103	\$	-
(01-10)	Overtime (Elections only)	\$	-
(01-40)	FICA	\$	3,986
(05-05)	MMEHT (health ins.)	\$	14,308
(05-10)	Unemployment	\$	192
(05-15)	Workers Compensation	\$	390
(05-20)	Travel	\$	75
(05-25)	Mandatory Training and Conferences	\$	-
	State/Regional Meetings; Seminars;		
	Somerset County Clerks' Association;		
	New England Municipal Clerks'		
	Association; International Institute of		
	Municipal Clerks		
	(under Educational Incentive)		
(05-30)	Membership and Dues	\$	30
(10-05)	General Supplies	\$	500
	Clerk Supplies only		
(20-05)	Equipment - Non Vehicle Maintenance	\$	-
	(under Finance - General Office)		
(25-05)	Contracts/ Rentals	\$	-
	(under Finance - General Office)		
(25-30)	Advertising	\$	6,621
	Public Notices, Hearings, Ordinances, Notices,		
	Ads in the newspaper for legal requirements		
	and notice		
(65-18)	Miscellaneous	\$	-
	Preservation of Town Records		
	DEPARTMENT TOTAL:		\$78,205

(01-05)	Personnel Services Financial Clerk (Taxes and Treasury Focus); Financial Clerk (Water and Sewer Focus); and Financial Clerk (HR Focus) \$128,600 - 30% for Water/Sewer Financial Record- keeping and Administration of \$38,580 = \$90,020	\$	90,020
(01-15)	Part-time Employment Financial Clerk Coverage (Back-up for leaves/time-off and assistance during busy times of the year such as tax time, budget time and election)	\$	9,360
(01-40)	FICA	\$	7,956
(05-05)	MMEHT (Health Insurance)	\$	42,924
(05-10)	Unemployment	\$	576
(05-15)	Workers Compensation	\$	963
(05-20)	Travel (Deliveries/postings/trainings)	\$	242
(05-25)	Mandatory Training and Conferences Seminars/Workshops; MMTCTA	\$	-
(05-30)	Memberships & Dues (MMTCTA, MTCCA)	\$	150
(10-05)	General supplies General Supplies including copier paper; \$4,570; \$210 license for software programs and \$300 for Norton AntiVirus; \$419 for safety supplies; Postage \$13,000; Filing Liens and Foreclosures \$2,546; Discharges, Quit Claim Deeds and UCC Forms \$1,700.	\$	22,745
(20-05)	Equipment Backup printer/scan/fax and Color printer updated; locate additional State required MV printers for backup and replacement when current units break	\$	3,250
(25-05)	Contractual Copier Lease, Maintenance and Copies (Year 2 of 5) \$3,622; Postage Meter Lease \$1,784 (yearly); Postage Meter Upgrades/Supplies \$384; Audit \$13,500; TRIO Support \$15,325; Network and Computer Support \$10,838; and Payroll Fees \$7,246	\$	52,699
(25-10)	Printing Forms Regular envelopes and window envelopes \$353 and Mailing Labels \$84	\$	437
	DEPARTMENT TOTAL:		\$231,322

(10-05)	General Supplies (Use Finance)	\$ -
(20-05)	Equipment 4 filing cabinets/shelves to reorganize office	\$ -
(25-05)	Contractual Assessor/Assessing Services \$728/day X 50 contract days = \$36,400 for Assessing Contractor; 2.5% increase Maps \$3,400 Upgrade Transfers \$184 Additional Request Year 1 Revaluation \$31,000 TRIO Software Assessing Package \$7,887 Real Estate, Personal Property, Commercial System; Marshall & Swift \$3,977 for 2012; \$3,977 for 2013; \$4,175 for 2014; and a 10% increase for 2015 at \$4,593; \$4,604 for 2016; \$4,833.45 for 2017 which is a 20% increase; \$5,800 for 2018; \$5,975 for 2019; \$6,272.86 for 2020; for 2021 5% increase to \$6,587, 8.9% increase to \$7,170 for 2022; 10% increase to \$7,887 for 2023.	<u>\$ 78,871</u>

DEPARTMENT TOTAL:

\$78,871

ACCT 01-30
(25-05)

LEGAL

2023

Contractual

General Corporate; Special Projects such as the Airport; TAN; Bonds Issued; Loans Issued; Grant Review \$ 21,000

DEPARTMENT TOTAL: **\$21,000**

This legal account covers General Corporate which includes topics listed below. The Town a small specific Legal Codes Account.

Topics covered include the following:

	2018	2019	2020	2021
Airport Grants	5.05	2.20	0.50	2.50
ARPA Stimulus Rescue Funds				0.50
Cable/SVTV	17.65			
Charter	0.50			
Cianbro Agreement Cutting			0.25	
Codes	2.25	5.00	7.00	1.00
Council Items & Meetings	7.05	15.50	4.00	4.25
COVID-19 Mandates			1.00	1.05
Economic Development				0.50
Economic Development/PEEC		0.25		
Election	1.00	2.00	3.25	0.50
E-mail	0.50			
Financial - Audit	0.50		0.80	
Financial - Budget	2.75	2.75		0.25
Financial - Lease-Purchase	2.50		7.50	
Financial - CIP Borrowing		16.50		
Financial - CIP Loan Closing			7.75	
Financial - Payroll	3.10			
Financial - TAN			1.00	0.50
Financial - TAP	0.50	1.00		
Financial - TIF	0.55			
FOAA - Regular	0.50	17.50	0.25	1.25
FOAA - Police Records				5.00
Grants	5.35			
Health/Safety				0.50
Highway - Regular	0.50	2.00		1.50
Highway/Road	4.50			2.00
Mainie Central Institute			0.50	
Ordinances		0.25		1.25
Personnel/HR Admin.	13.05	6.80	7.40	8.75
Planning Board/Application			2.75	1.25
Police/Confidentiality Issues			1.50	
Police/General/Tasers/SRO Tr	9.85			
Police/Internal Investigation				0.25
Police Records/DA & AG			0.25	7.20
Police/Personnel	2.00			
Police/Personnel			4.00	
Police/Union		41.75	26.25	1.50
Police/Union Busness/MLRB			60.75	7.25
Police/Union/SRO Grievance	6.50	82.75	6.50	
Police/Union Negotiations		0.50	2.50	12.50

Police/Union/Personnel Staff	0.50	0.50	19.50	8.25
Sewer	0.75			0.50
Taxation		0.75		
Theatre	0.25	2.75	1.05	
Volunteers	2.75			
Water		1.55		1.25
Lawsuit/JJ Brooks				31.25
Zoning Board				
Total Hours	90.40	202.30	166.25	102.50

Note: This account has not covered Union Negotiations over the last two decades, however, during the there has been considerable time spent on police union issues including grievances, hearings and negoti during years other than the scheduled contract negotiations.

ACCOUNT 01-35

ELECTIONS

2023

(01-15)	Part-Time Employment Includes 2 polling setups and breakdown; Deputy Registrars and Ballot Clerks for 2 elections (Registrar's time is in Clerk budget); Rate is \$13.80/hour	\$	3,200
(01-40)	FICA	\$	245
(05-15)	Workers Compensation	\$	189
(05-20)	Travel	\$	-
(05-25)	Training and Conferences Election Update Meetings, Absentee Ballots Use Town Clerk account	\$	-
(10-05)	General Supplies Postage for Voter Verifications and Absentee Ballots \$150; Meals for Ballot Clerks \$190; Programming Ballots \$500	\$	840
(25-10)	Printing Forms Ballots - 2-3 Elections, Absentee Ballots Purchase paper for ballots	\$	100
(25-30)	Advertising	\$	-

DEPARTMENT TOTAL:

\$4,574

(10-05)	General Supplies	\$	3,030
	Cleaning Supplies \$300		
	Garbage Bags \$283		
	Light Bulbs /Ballasts \$300		
	Paint, Paint Brushes \$678		
	Restroom Supplies \$1,101		
	Kitchen Supplies \$90		
	Flags \$78		
	Miscell Items (Chaulking, plastic, etc.) \$200		
(15-15)	Building Maintenance	\$	2,410
	Electrical/Ballasts Work \$600		
	Locksmith and Safe Repairs \$450		
	Plumbing Issues \$600		
	Ceiling Tile Repairs/Bathrooms \$350		
	Building cracks patched if needed; sealing; windows, exterior, walkway, steps, basement, other repairs \$410; roof repairs - use reserve funds		
(25-05)	Contractual	\$	21,900
	Janitorial Services \$12,636		
	Strip and Wax Floors \$1,450 + \$600 = \$2,050		
	Sprinkler System Annual Maint including Backflow Prevention \$795		
	Sprinkler System Repairs \$800		
	Fire Extinguisher Maint. \$142		
	Elevator Maintenance/Certification \$1,200		
	Elevator Inspection \$242		
	Elevator Renewal (State) \$100		
	Heating/Cooling System Maint. \$1,555		
	Boiler Certificate \$80		
	Boiler Inspection (part of property/boiler ins)		
	Boiler Repairs \$950		
	Generator Repairs \$750		
	Additional contractual and/or repairs such as Miscell. Items such as minor Elevator Repairs Phone System Repairs; etc. \$600		
(30-05)	Electricity	\$	11,307
(30-10)	Heating	\$	18,758
	Fuel Oil for Fire Station and basement hallways; Propane for remainder of the building. New efficient furnace installed in September, 2011		
(30-15)	Telephones (All Town Offices)	\$	2,709
(30-20)	Water and Sewer	\$	1,630
	Sprinklers and Restrooms, 1 year		
	DEPARTMENT TOTAL:		\$61,744

ACCOUNT 01-45 COMMUNITY AND ECONOMIC DEVELOPMENT 2023

(01-05)	Personnel Services Grant Administrator	\$	37,500
(01-15)	Virtual Assistant	\$	22,000
(01-40)	FICA	\$	2,869
(05-05)	MMEHT (Health Insurance)	\$	7,154
(05-10)	Unemployment	\$	192
(05-15)	Workers Compensation	\$	442
(05-20)	Travel: Mileage at town mileage rate	\$	450
(05-30)	Membership and Dues SEDC Membership \$100; Ec Dev Council \$240; PEEC Annual Report \$35; Annual Meeting/ for Ec Dev/Comm Dev for \$0	\$	375
(10-05)	General Supplies Films; Office Supplies; Printing; Grant Book/ Application Materials; Events; Sign materials	\$	2,750
(25-05)	Contractual Economic Development Contractual Projects, Planning, Legal, and PEEC Review costs \$2,500; Internet \$600; Mid Maine Chamber \$205; Web Host \$780, E-mail accounts \$950; Hall Streaming \$3,360; ASCAP License \$370; ZOOM Business \$240; Other Services \$200	\$	9,205
(25-30)	Advertising For promotion of the community: Town and Business Recognition \$700; Events Advertised \$550; major promotional piece \$1,100	\$	2,350
(65-03)	Planning Board Manuals; Advertising; Training; Miscell.	\$	300
(65-06)	Appeals Board Manuals; Advertising; Training; Miscell.	\$	200
(65-09)	FirstPark Assessment (\$7,081.00 for 1st payment and estimated \$7,060.00 for 2nd 1/2)	\$	14,141
(65-12)	Comprehensive Plan Implementation (Reserve fund for plan update, printing, etc.)	\$	-
(65-15)	Community Recognition	\$	350
	DEPARTMENT TOTAL:		\$100,278

ACCOUNT 01-55

INSURANCE

2023

(35-05)	Commercial Insurance Policy	\$	70,599
(35-10)	Deductibles/Non coverage	\$	2,000
(35-20)	Airport Liability Policy	\$	2,413
(35-25)	Firefighters Policy	\$	954
		\$	<u>75,966</u>

2022-2023 (All Commercial)

Property Coverage	\$	16,774
Inland Marine Coverage	\$	5,620
Crime Policy	\$	1,421
Tax Collector/Treasurer Bond	\$	1,825
General Liability Coverage	\$	14,777
Law Enforcement (incl. in Gen)	\$	-
Public Officials & Mgt. Liability	\$	7,859
Auto Coverage	\$	32,683
Fine Arts Coverage	\$	2,034
Total	\$	82,993
(includes Add Ons/Endorse.)	\$	-
Total	\$	82,993
Adjust for Water Insurance	\$	(10,471)
Adjust for Sewer Insurance	\$	(2,808)
Adjust for Manson Park Insur	\$	(1,795)
Total for General Insurance	\$	67,919

2021-2022 (All Commercial)

Property Coverage	\$	13,531
Inland Marine Coverage	\$	5,909
Crime Policy	\$	1,362
Tax Collector/Treasurer Bond	\$	1,825
General Liability Coverage	\$	14,420
Law Enforcement (incl. in Gen)	\$	-
Public Officials & Mgt. Liability	\$	7,118
Auto Coverage	\$	25,512
Fine Arts Coverage	\$	2,034
Total	\$	71,711
(includes Add Ons/Endorse.)	\$	-
Total	\$	71,711
Adjust for Water Insurance	\$	(9,701)
Adjust for Sewer Insurance	\$	(2,523)
Adjust for Manson Park Insur	\$	(1,882)
Total for General Insurance	\$	57,605

2020-2021 (All Commercial)

Property Coverage	\$	13,531
Inland Marine Coverage	\$	5,909
Crime Policy	\$	1,362
Tax Collector/Treasurer Bond	\$	1,825
General Liability Coverage	\$	14,420
Law Enforcement (incl. in Gen)	\$	-
Public Officials & Mgt. Liability	\$	7,118
Auto Coverage	\$	25,512
Fine Arts Coverage	\$	2,034
Total	\$	71,711
(includes Add Ons/Endorse.)	\$	-
Total	\$	71,711
Adjust for Water Insurance	\$	(9,701)
Adjust for Sewer Insurance	\$	(2,523)
Adjust for Manson Park Insur	\$	(1,882)
Total for General Insurance	\$	57,605

2019-2020 (All Commercial)		
Property Coverage	\$	13,007
Inland Marine Coverage	\$	5,567
Crime Policy	\$	1,362
Tax Collector/Treasurer Bond	\$	1,825
General Liability Coverage	\$	13,979
Law Enforcement (incl. in Gen)	\$	-
Public Officials & Mgt. Liability	\$	6,889
Auto Coverage	\$	23,851
Fine Arts Coverage	\$	2,034
Total	\$	68,514
(includes Add Ons/Endorse.)	\$	-
Total	\$	68,514
Adjust for Water Insurance	\$	(8,510)
Adjust for Sewer Insurance	\$	(1,855)
Adjust for Manson Park Insur	\$	(1,808)
Total for General Insurance	\$	56,341
2018-2019 (All Commercial)		
Property Coverage	\$	12,423
Inland Marine Coverage	\$	5,408
Crime Policy	\$	1,273
Tax Collector/Treasurer Bond	\$	1,825
General Liability Coverage	\$	13,261
Law Enforcement (incl. in Gen)	\$	-
Public Officials & Mgt. Liability	\$	6,499
Auto Coverage	\$	22,262
Fine Arts Coverage	\$	1,974
Total	\$	64,925
(includes Add Ons/Endorse.)	\$	-
Total	\$	64,925
Adjust for Water Insurance	\$	(8,138)
Adjust for Sewer Insurance	\$	(1,691)
Adjust for Manson Park Insur	\$	(1,409)
Total for General Insurance	\$	53,687
2017-2018 (All Commercial)		
Property Coverage	\$	11,580
Inland Marine Coverage	\$	4,208
Crime Policy	\$	1,214
Tax Collector/Treasurer Bond	\$	1,825
General Liability Coverage	\$	12,169
Law Enforcement (incl. in Gen)	\$	-
Public Officials & Mgt. Liability	\$	5,959
Auto Coverage	\$	20,312
Fine Arts Coverage	\$	1,964
Total	\$	59,231
(includes Add Ons/Endorse.)	\$	(82)
Total	\$	59,149
Adjust for Water Insurance	\$	(7,756)
Adjust for Sewer Insurance	\$	(1,765)
Adjust for Manson Park Insur	\$	(1,796)
Total for General Insurance	\$	47,832
2016-2017 (All Commercial)		
Property Coverage	\$	11,965
Inland Marine Coverage	\$	3,981
Crime Policy	\$	990
Tax Collector/Treasurer Bond	\$	1,825
General Liability Coverage	\$	10,350
Law Enforcement (incl. in Gen)	\$	-
Public Officials & Mgt. Liability	\$	6,175
Auto Coverage	\$	16,689
Fine Arts Coverage	\$	1,964
Total	\$	53,939
(includes Add Ons/Endorse.)	\$	1,660
Total	\$	55,599
Adjust for Water Insurance	\$	(7,404)
Adjust for Sewer Insurance	\$	(1,752)
Adjust for Manson Park Insur	\$	(1,817)
Total for General Insurance	\$	44,626
2015-2016 (All Commercial)		
Property Coverage	\$	12,381

Inland Marine Coverage	\$	3,923
Crime Policy	\$	990
Tax Collector/Treasurer Bond	\$	1,825
General Liability Coverage	\$	10,175
Law Enforcement (incl. in Gen)	\$	-
Public Officials & Mgt. Liability	\$	6,080
Auto Coverage	\$	17,206
Fine Arts Coverage	\$	1,925
Total	\$	54,505
(includes Adds/Deletes)	\$	-
Total	\$	54,505
Adjust for Water Insurance	\$	7,521
Adjust for Sewer Insurance	\$	1,807
Adjust for Manson Park Insur	\$	1,847
Total for General Insurance	\$	43,330
2014-2015 (All Commercial)		
Property Coverage	\$	13,247
Inland Marine Coverage	\$	3,775
Crime Policy	\$	914
Tax Collector/Treasurer Bond	\$	1,825
General Liability Coverage	\$	12,382
Law Enforcement (incl. in Gen)	\$	-
Public Officials & Mgt. Liability	\$	6,088
Auto Coverage	\$	17,666
Total	\$	55,897
(includes Adds/Deletes)	\$	-
Total	\$	55,897
Adjust for Water Insurance	\$	9,221
Adjust for Sewer Insurance	\$	1,393
Adjust for Manson Park Insur	\$	1,854
Total for General Insurance	\$	43,429
2013-2014 (All Commercial)		
Property Coverage	\$	11,638
Inland Marine Coverage	\$	3,891
Crime Policy	\$	914
Tax Collector/Treasurer Bond	\$	1,825
General Liability Coverage	\$	12,163
Law Enforcement (incl. in Gen)	\$	-
Public Officials & Mgt. Liability	\$	5,809
Auto Coverage	\$	16,124
Total	\$	52,364
(includes Adds/Deletes)	\$	-
Total	\$	52,364
Adjust for Water Insurance	\$	8,337
Adjust for Sewer Insurance	\$	1,006
Adjust for Manson Park Insur	\$	1,803
Total for General Insurance	\$	41,218
2012-2013 (All Commercial)		
Property Coverage	\$	9,872
Inland Marine Coverage	\$	2,268
Crime Policy	\$	888
Tax Collector/Treasurer Bond	\$	1,825
General Liability Coverage	\$	10,579
Law Enforcement (incl. in Gen)	\$	-
Public Officials & Mgt. Liability	\$	5,720
Auto Coverage	\$	14,189
Total	\$	45,341
(includes Adds/Deletes)	\$	-
Total	\$	45,341
Adjust for Water Insurance	\$	7,115
Adjust for Sewer Insurance	\$	861
Adjust for Manson Park Insur	\$	1,664
Total for General Insurance	\$	35,701
2011-2012 (All Commercial)		
Property Coverage	\$	8,898
Inland Marine Coverage	\$	2,261
Crime Policy	\$	845
Tax Collector/Treasurer Bond	\$	1,825
General Liability Coverage	\$	9,645
Law Enforcement (incl. in Gen)	\$	-
Public Officials & Mgt. Liability	\$	7,183
Auto Coverage	\$	13,013
Total	\$	43,670
(includes Adds/Deletes)	\$	-
Total	\$	43,670
Adjust for Water Insurance	\$	6,652
Adjust for Sewer Insurance	\$	851

	Adjust for Manson Park Insur	\$	1,718
	Total for General Insurance	\$	34,449
	2010-2011 (All Commercial)		
	Property Coverage	\$	8,580
	Inland Marine Coverage	\$	3,030
	Crime Policy	\$	845
	Tax Collector/Treasurer Bond	\$	1,500
	General Liability Coverage	\$	8,282
	Law Enforcement (incl. in Gen)	\$	-
	Public Officials & Mgt. Liability	\$	5,403
	Auto Coverage	\$	12,934
	Total	\$	40,574
	(includes Adds/Deletes)	\$	-
	Total	\$	40,574
	Adjust for Water Insurance	\$	5,824
	Adjust for Sewer Insurance	\$	674
	Adjust for Manson Park Insur	\$	866
	Total for Gneral Insurance	\$	33,210
	2009 - 2010 (converted over)		
	Property (incl. Inland/Crime)	\$	11,627
	Boiler & Machinery (w/Prop.)	\$	-
	Mobile Equipment (w/Property)	\$	-
	EDP	\$	-
	Automobile	\$	7,007
	General Liability	\$	8,315
	Crime/Faithful Performance	\$	-
	Deductible Reimbursement	\$	-
	Sexual Misconduct	\$	-
	Police Professional	\$	3,414
	Public Officials	\$	4,281
	Employment Practices	\$	4,227
	Excess Fine Arts	\$	-
	Miscell. (Equip. Breakdown)	\$	1,293
	*Commercial Pool Sub-Total	\$	40,164
	Subtract the following:		
	Water Insurances	\$	1,227
	Sewer Insurances	\$	1,227
	Manson Park Insurances	\$	1,335
	**Commercial Pool Sub-Total	\$	36,375
MMA POLICY	2008 - 2009		
	Property	\$	7,485
	Boiler & Machinery	\$	1,114
	Mobile Equipment	\$	8,915
	EDP	\$	329
	Automobile	\$	18,370
	General Liability	\$	13,296
	Crime/Faithful Performance	\$	692
	Deductible Reimbursement	\$	170
	Sexual Misconduct	\$	155
	Police Professional	\$	6,012
	Public Officials/Employ Liability	\$	6,369
	Excess Fine Arts	\$	11
	Miscell.	\$	200
	*MMA Risk Pool Sub-Total	\$	63,118
	Subtract the following:		
	Water Insurances	\$	4,514
	Sewer Insurances	\$	2,474
	Manson Park Insurances	\$	1,752
		\$	8,740
	*MMA Risk Pool Sub-Total	\$	54,378
MMA POLICY	2007-2008		
	Property	\$	7,712
	Boiler & Machinery	\$	1,112
	Mobile Equipment	\$	9,291
	EDP	\$	321
	Automobile	\$	18,717
	General Liability	\$	13,894
	Crime/Faithful Performance	\$	744
	Deductible Reimbursement	\$	175
	Sexual Misconduct	\$	155
	Police Professional	\$	6,012
	Public Officials/Employ Liability	\$	6,160
	Excess Fine Arts	\$	11
	*MMA Risk Pool Sub-Total	\$	64,304
	Subtract the following:		
	Water Insurances	\$	5,182
	Sewer Insurances	\$	2,495

	Manson Park Insurances	\$	1,300
		\$	8,977
	*MMA Risk Pool Sub-Total	\$	55,327
MMA POLICY	2006-2007		
	Property	\$	8,128
	Boiler & Machinery	\$	1,123
	Mobile Equipment	\$	8,399
	EDP	\$	321
	Automobile	\$	22,863
	General Liability	\$	13,877
	Crime/Faithful Performance	\$	744
	Sexual Misconduct	\$	155
	Police Professional	\$	4,774
	Public Officials/Employ Liability	\$	7,758
	Excess Fine Arts	\$	11
	*MMA Risk Pool Sub-Total	\$	68,153
	Subtract the following:		
	Water Insurances	\$	4,091
	Sewer Insurances	\$	2,432
	Manson Park Insurances	\$	1,452
		\$	7,975
	*MMA Risk Pool Sub-Total	\$	60,178
MMA POLICY	2005-2006		
	Property	\$	6,134
	Boiler & Machinery	\$	1,234
	Mobile Equipment	\$	7,632
	EDP	\$	321
	Automobile	\$	17,771
	General Liability	\$	16,972
	Crime/Faithful Performance	\$	768
	Police Professional	\$	5,337
	Public Officials/Employ Liability	\$	7,910
	Excess Fine Arts	\$	11
	*MMA Risk Pool Sub-Total	\$	64,090
	Subtract the following:		
	Water Insurances	\$	9,466
	Sewer Insurances	\$	3,826
	Manson Park Insurances	\$	634
		\$	13,926
	*MMA Risk Pool Sub-Total	\$	50,164

The 2003-2004 cost was divided in half with a 7% increase added to the second one-half. We continue to update our insurance coverage by correcting old values carried for years and updating the policy with all new purchases. The Airport Liability Policy increased 20% in 2003.

The 2004-2005 cost was divided in half with a 7% increase added to the second one-half of the year. The Airport Liability Policy actually increased 12.4% in 2004. For 2005, budgeted a 12% increase. The deductibles for the POL Insurance Policy have been increased to \$5,000 by the insurance company.

The 2005-2006 cost was divided in half with a 7% increase added to the second one-half of the year. The Airport Liability Policy did not increase in 2005. For 2006, budgeted 10% over actual cost. The deductibles for the Police and POL Insurance Policy are both now a \$5000 deductible.

The 2006-2007 cost was divided in half with a 7% increase added to the second one-half of the year. The Airport Liability Policy allocation provides for a 8% increase. Deductibles for Police and POL Insurance Policies are currently at \$5,000. Replacement values were increased on several town buildings resulting in an increase in premium. In addition, increased values for newer replacement vehicles resulted in a higher premium cost.

The 2007-2008 cost was divided in half with a 10% increase added to the second one-half of the year. The Airport Liability Policy allocation provides for a 8% increase. Fortunately, last year for the first time in many years, renewal costs went down.

The 2008-2009 cost was divided in half with a 10% increase added to the second one-half of the year. The cost was calculated at \$57,097. Used the same budget of \$58,094 as the costs do fluctuate up/down. The Airport Liability Policy allocation provides for a 8% increase. In 2008, the Town's insurance cost was significantly lower due to the market. The Town did not reduce inventory.

2009-2010 was projected with an increase of \$3,000 over 2008-2009. *Covers auto liability, auto physical damage, contractors equipment, blanket bond, faithful performance, burglary & theft, sexual misconduct, EDP, general liability, police professional, property, boiler & machinery, and forgery or alteration.

2010-2011 was projected with a decrease due to the substantial decrease in the cost of the Airport Liability Policy and being in the commercial marketplace for an entire year. To be safe as the cost has decreased so much, budgeted for a 13% increase in Commercial Liability/Property policy.

2011-2012 projected at same cost due to changes in commercial policy, reductions on policy and additions on policy when all equipment and inland mobile equipment were reviewed in depth.

2012-2013 projected with an increase of 5% for the second half of the year; separate tax collector bond cost; an increase in the airport coverage cost due to a separate binder for the yearly airport event; and a 5% increase for the firefighter policy.
2013-2014 projected with an increase of 5% for the second half of the year; separate tax collector bond cost; separate airport coverage cost including a fly-in event; and a 5% increase in the firefighter policy.
2014-2015 projected with an increase of 7% for the second half of the year; separate tax collector bond cost; separate airport coverage cost including a fly-in event; and 0% increase in the firefighter policy.
2015-2016 projected with an increase of 5% for the second half of the year, separate tax collector bond cost, separate airport coverage cost including one fly-in event and separate firefighter policy.
2016-2017 projected with an increase of 7% for the second half of the year, separate tax collector bond cost, separate airport coverage cost including one fly-in event and separate firefighter policy.
2017-2018 projected with an increase of 5% for the second half of the year, separate tax collector bond cost, separate airport coverage cost including one fly-in event and separate firefighter policy.
2018-2019 projected with an increase of 5% for the second half of the year, separate tax collector bond cost, separate airport coverage cost including one fly-in event and separate firefighter policy.
2019-2020 projected with an increase of 5% for the second half of the year, separate tax collector bond cost, separate airport coverage cost including one fly-in event and separate firefighter policy.
2020-2021 projected with an increase of 5% for the second half of the year, separate tax collector bond cost, separate airport coverage cost including one fly-in event and separate firefighter policy. Two new vehicles after the premium was set resulting in an additional \$1179 for the W/S Truck

(01-15)	Personnel Services	\$	72,800
	Building Inspector (F/T Additional Approved)		
(01-40)	FICA	\$	5,569
(05-05)	MMEHT (Health Insurance)	\$	14,308
(05-10)	Unemployment	\$	192
(05-15)	Workers Compensation	\$	3,725
(05-20)	Travel	\$	1,500
	3000 miles at .50/mile		
(05-25)	Mandatory Training and Conferences	\$	200
(05-30)	Membership and Dues	\$	135
	MBIOA		
(10-05)	General Supplies \$750	\$	750
(10-15)	Gasoline	\$	-
(15-05)	Motor Vehicle Maintenance	\$	-
(15-10)	Radio Maintenance	\$	-
(20-05)	Equipment Purchase (New Computer)	\$	1,200
(25-05)	Contractual	\$	15,722
	Code Enforcement Legal \$15,000		
	New Code Manuals and Forms Required by		
	State Code \$722		
(25-10)	Printing Forms/Building Permits	\$	100
(30-15)	Telephone for Office (put in Municipal Bldg.)	\$	-

DEPARTMENT TOTAL:

\$116,201

P/T Building Inspector:

3 days a week, additional inspections as required,
andMeetings of the Planning Board & Board of
Appeals.

Yearly average: 24 hrs/week

50 weeks

ACCOUNT 05-05

COMMUNICATIONS CENTER

2023

(01-05)	Personnel Services Clerk - 25 hours/week - summons paperwork; finger print cards; paperwork for Police Chief; fire permits - deleted position	\$	-
(01-40)	FICA	\$	-
(05-10)	Unemployment	\$	-
(05-15)	Workers Compensation	\$	-
(05-20)	Travel	\$	-
(05-25)	Mandatory Training and Conferences	\$	-
(10-05)	General Supplies Office Supplies/Printer Supplies	\$	-
(15-10)	Equipment - Non Vehicle Maintenance Repairs for computers, lap tops, etc.	\$	-
(20-10)	Equipment Replacement Computers and Software; Computer and Internet	\$	-
(25-05)	Contractual IMC Support Software Support for Multi- Agency System (Pittsfield's share); Network	\$	-
(30-15)	Telephones Regular Telephones; cell phones for vehicles	\$	-
DEPARTMENT TOTAL:			<hr/> \$0

ACCOUNT 05-10	POLICE DEPARTMENT	2023
(01-05)	Personnel Services Chief \$76,962.60; Sgt. \$65,079.14; (One Officer at \$60,730.49; One Officer at \$57,996.43; One Officer at \$56,511.00; One Officer at \$61,634.66; and One Officer at \$61,634.66); Manage/Admin/Other \$55,000 (For Officers, 2 @ 12 mths; 2 @ 10 mths; 1 @ 9 mths - \$34,825.84)	\$ 460,723
(01-10)	Overtime Holiday; Vacations; Sick Leave; Events; Details; Drills, Callouts, Patrol, Domestic Viol., Investigations	\$ 75,000
(01-15)	Part-Time Employment Reserve Officers; covering shifts; call outs; major felonies, adding and training new Reserves; Cadet program tabled	\$ 26,050
(01-40)	FICA	\$ 42,976
(05-05)	MMEHT (Health Insurance)	\$ 102,535
(05-10)	Unemployment	\$ 1,765
(05-15)	Workers Compensation	\$ 47,773
(05-20)	Travel Mileage for court; AA gong to out of town businesses dropping off and picking up items, shopping, etc.; officers and AA to training; mileage to Academy \$480 for Phase I or Phase II and trainings	\$ 2,000
(05-25)	Training and Conferences MCJA Academy \$3,000 or MCJA Phase I & II \$700 X 3 = \$2,100; Qualifications Instructor Training \$375; Gym Membership per contract \$300 X 1 officer; Dirigo Safety Training Learndash \$630 and \$2,490 on-line training; Specialized Training 4 subjects for officers and AA \$195 each X 4 = \$780; Maine Chiefs Conference Training Fee \$100; Psychological testing \$495 X 5 = \$2,475; Physical Pre-placement for job description \$90 X 5 = \$450; Taser Instuctor Course \$375	\$ 12,640
(05-30)	Membership and Dues Maine Chiefs Assoc \$200; International Chiefs \$190; National Assoc of Chiefs \$60; New England State Police Network of Chiefs (NESPIN) \$100; New England Assoc. of Chiefs of Police (NEACOP) \$100	\$ 2,000
(05-35)	Uniforms BP Vest/Carriers for Chief & 4 officers \$907.79 X 5 = \$4,538.95; Uniforms and Gear \$1,662.75 - \$2,043.37 X 5 new officers = \$10,216.85; Acedemy Program Gear \$1,438.54; General Annual Uniforms and Gear for 2 F/T and 8 P/T = \$4,304; rain gear	\$ 20,498
(10-05)	General Supplies Ammunition \$3,121.67; Mace \$70; Drug Kits \$176.94; Batteries \$50; Fingerprnting \$250; Office Supplies \$2,717; 12 color toners required \$89.99 - \$99.88 = \$1,198.56;	\$ 9,750

	Maine Law Reference Books \$207.20; Bath Tissue/Paper Towels \$111.32; Copy Paper \$144.64; other general supplies \$1,702.67		
(10-15)	Gasoline	\$	18,882
(15-05)	Motor Vehicle Maintenance Tires; Tune-ups; Preventive Maintenance; Other Repairs; Car Washing; Tires (8 plus mounting)	\$	13,000
(15-10)	Equipment - Non Vehicle Maintenance Repair portables; lifeline defibrillation; breathalyzer	\$	3,500
(15-15)	Building Maintenance - Tile floors annual waxing	\$	-
(20-05)	Equipment Replacement pistols, magazines, lights, holsters; AED units and child AED unit defibrillation; covers 2 guns to be replaced; P/T Officers needing guns and gear; new printer; 2 new radar guns; new rifle	\$	15,000
(20-10)	Comp/Sof Purchase 1 latitude 5430 Rugged Laptop; 2 WI-FI units or replacement PC and software programs	\$	2,850
(20-15)	Equipment Rental Yearly Taser Cost (Paid off in 5 years/cancel it) \$0	\$	-
(25-05)	Contractual IMC Software/Maint. Fees \$5,475.58; Fire Extinguishers \$62; IT Computer Services Contract \$2,160; Radar and Forks Calibration \$300; Dirigo Safety SOP Maint \$3,000; Liability Insur. \$1,800; Copier Lease Contract \$1,939.20; Copier Maint. \$1,440; Comm-CAD Upgrade Pro Suit Pittsfield Share 2023 Year 1 \$27,900; Internet Service \$49.99 X 12 = \$599.88; Cradle Point Testing, Calibration and Issues \$646.18; Mowing Contract for Police Firing Range \$300; On-line Scheduling Program \$220; Phones Lease \$3,029.16; Legal/Union Grievance/s \$615; Reimb. for Officer/s per state law \$12,000; Wi-Fi for vehicles; plumbing and electrical contractual work	\$	59,687
(25-10)	Printing Forms Police Services forms (200 Witness statements \$84.81; 200 Voluntary Witness Statement forms \$84.81; 200 Property/Evidence Log \$62.15; Concealed Weapon Permits \$90; ID Cards \$17.55 X 10 = \$175.50); Community Services pamphlets, banners, handouts; brochures \$1,003	\$	1,500
(25-30)	Advertising	\$	1,500
(25-45)	Community Services	\$	2,500
(30-15)	Telephones	\$	2,640
(65-18)	Miscellaneous	\$	-
(66-36)	School Resource Officer Program (10 months)	\$	-
	DEPARTMENT TOTAL:		\$924,769

ACCOUNT 05-15

FIRE DEPARTMENT

2023

(01-15)	Part-time Employment; Pay Schedule by training	\$	40,170
(01-39)	Emergency Management	\$	2,575
(01-40)	FICA	\$	3,270
(05-15)	Workers Compensation	\$	9,045
(05-20)	Travel (Training)	\$	2,000
(05-25)	Training and Conferences	\$	1,000
(05-30)	Membership and Dues	\$	400
	Maine Fire Chief's Association; International Fire Chief's Association; NFPA		
(05-35)	Uniforms	\$	1,500
	Gloves, Boots, Turnout Gear		
(10-05)	General Supplies	\$	2,000
	Chemicals, Foam, Batteries, Extinguisher Refills, Tank Saver		
(10-10)	Cleaning Supplies	\$	150
(10-15)	Gasoline	\$	250
(10-20)	Diesel	\$	2,600
(10-70)	PPE Equipment	\$	7,000
	Turnouts (pants, coat, boots, helmet, hood, gloves)		
(15-05)	Motor Vehicle Maintenance	\$	7,000
	Annual Inspections, Annual Maintenance		
(15-10)	Equipment - Non Vehicle Maintenance	\$	3,000
	Radios, Pagers, Portable Pumps, SCBA, Saws, Generators, Hydraulic Tools, Extinguishers		
(15-15)	Building Maintenance	\$	-
(20-05)	Equipment	\$	5,000
(25-05)	Contractual	\$	6,000
	Annual Pump, SCBA, Compressor, Physicals, Ladder Testing, Hep B Vaccine, Hydro Testing of SCBA Bottles, NFPA Standard Subscription		
(30-15)	Telephones	\$	700
	Two phone lines		
(65-18)	Miscellaneous	\$	-

DEPARTMENT TOTAL:

\$93,660

ACCOUNT 05-20

STREET LIGHTING

2023

(15-35)	Maintenance of Town owned Street Lights/ Traffic Lights - Travel to Town to fix lights: 1-2 calls including parts	\$ 2,500
(30-05)	Electricity \$5,571.13 average X 1.04% X 12 = \$69,530	<u>\$ 69,530</u>

DEPARTMENT TOTAL: **\$72,030**

Electricity rates for standard are projected to increase for streetlight accounts.

This is the current lighting breakdown:

Sodium Enclosed 50W = 38 units
Sodium Enclosed 70W = 27 units
Sodium Enclosed 100W = 40 units
Sodium Enclosed 150W = 0 units
Sodium Enclosed 250W = 9 units
Sodium Enclosed 400W = 1 units
Sodium Cut Off 50W = 76 units
Sodium Cut Off 70W = 31 units
Sodium Cut Off 100W = 90 units
Sodium Cut Off 150W = 2 units
Sodium Cut Off 250W = 2 units
Sodium Cut Off 400W = 0 units
Sodium Post Top 100W = 17 units
Mercury Open 100 W = 1 unit

A majority of streetlights are enclosed.
The Town currently has 334 street lights.

ACCOUNT 05-25

ANIMAL CONTROL

2023

(01-15)	Part-Time Employment 10 hours a week for ACO Services Pay is under Contractual	\$	-
(01-40)	FICA	\$	-
(05-15)	Workers Compensation	\$	-
(05-20)	Travel	\$	-
(05-25)	Training and Conferences	\$	-
(10-05)	General Supplies Supplies for animal control Hiring F/T Officer/ACO	\$	-
(25-05)	Contractual Example only - Police Chief to determine Animal Shelter Services = \$10,000 +/- P/T ACO Services = \$9,500 +/- May include mileage (paid at the town rate currently .50/mile)	\$	19,500
(25-10)	Printing Forms 2 and 3 part forms requiring outsourcing	\$	500
(25-30)	Advertising	\$	-

DEPARTMENT TOTAL:

\$20,000

ACCOUNT 10-05	PUBLIC WORKS	2023
(01-05)	Personnel Services Foreman at \$48,932.41; Equipment Operator/Driver/Laborer 1 at \$42,033.89; 1 at \$40,755.60; 1 at \$39,634.40; 1 at \$36,956.40; 1 at \$38,563.20: P/T PW Director \$9,828	\$ 256,704
(01-10)	Overtime (Foreman/Drivers)	\$ 15,000
(01-15)	Part-Time Employment 200 hours X \$18.00/hour	\$ 3,600
(01-40)	FICA	\$ 21,061
(05-05)	MMEHT (Health Insurance)	\$ 111,523
(05-10)	Unemployment Compensation	\$ 1,109
(05-15)	Workers Compensation	\$ 36,629
(05-20)	Travel	\$ 500
(05-25)	Mandatory Training and Conferences	\$ 1,000
(05-35)	Uniforms 6 employees (clothing; safety vests; safety gloves; steel toed boots)	\$ 1,500
(10-05)	General Supplies: Gravel \$36,000; Catch basins/parts \$6,500; Culverts including unplanned work \$7,000; Sand \$37,500; Salt \$54,200; Cold Patch \$8,000; Calcium \$500; Hay/Erosion \$1,500 & Grass Seed \$300; Traffic Signs \$1,200; Traffic/Handicap/Sidewalk Crossings Paint/Parking, etc. \$4,000; Sign Posts \$1,500; Work Zone Signs \$1,000; Office Supplies \$500; and other miscell. supplies	\$ 153,000
(10-10)	Cleaning Supplies	\$ 100
(10-15)	Gasoline	\$ 8,400
(10-20)	Diesel	\$ 28,000
(15-05)	Motor Vehicle Maintenance 5 Dump Trucks & Plows; 2 Loaders; 1961 Grader; Sweeper; 2 Sidewalk Plows; Pickups; Backhoe; Excavator; Bulk Transport; Screening Plant; Note: Equipment is older so it requires more maintenance	\$ 30,000
(15-10)	Equipment - Non Vehicle Maintenance Mower, chainsaw, shovels, rakes, tools, etc.	\$ 6,500
(15-15)	Building Maintenance Town Garage; Building Maintenance; Lighting	\$ 3,500
(20-05)	Equipment Purchase/Rental Rental of Brush Trimmer Excavator; Compactors/Rollers; Pavement Grinders; Skidsteer/Attachments; etc.	\$ 7,000
(25-05)	Contractual Snow Removal Contract (One year contract for three routes) \$104,700.75; Culvert & Catch Basin Cleaning \$16,000; Crack Sealing \$12,000; Alcohol/Drug Testing Program @ \$60.45 per test (12 tests per year); \$1200; Rentals, Rollers/Compactors, Sidewalk Sweeper, Dozer, etc. \$6,000; Grounds Maintenance Mowing \$25,000; Weed Service \$0; Tree Removal \$9,000; Stump Grinding \$9,000; and other miscell. Work	\$ 187,500
(25-30)	Advertising	\$ 150
(25-35)	Engineering	\$ 15,000
(30-05)	Electricity	\$ 3,500
(30-10)	Heating	\$ 12,000
(30-15)	Telephones; phones for trucks; 4 Pagers	\$ 1,200
(30-20)	Water and Sewer	\$ 200
(65-18)	Miscellaneous	\$ -
	DEPARTMENT TOTAL:	\$904,676

ACCOUNT 10-10	BUILDINGS AND GROUNDS	2023
(01-15)	Part-Time Employment Maintenance of Facilities is under Public Works Department including Contractual	\$ -
(01-10)	Overtime	\$ -
(01-40)	FICA	\$ -
(05-10)	Unemployment Compensation	\$ -
(05-15)	Workers Compensation	\$ -
(10-05)	General Supplies Fertilizer; Loam; Flags; Seed; Lightbulbs; Paint, Mulch & other supplies (includes replacement of all flags and spare flags)	\$ 3,500
(10-15)	Gasoline	\$ -
(15-05)	Maintenance - MV/Equipment	\$ -
(15-10)	Equipment - Non-Vehicle Maintenance	\$ 400
(15-15)	Building and Grounds Maintenance Maintenance of Industrial Park Sign on Somerset Avenue; Maintenance of Park Buildings	\$ 200
(20-05)	Equipment Replacement of planks, damaged sections of Picnic Tables, benches and waste receptacles	\$ -
(25-05)	Contractual Tree/Stump Removal moved to Highway; \$1,500 for Electrician for lighting issues; Fire Extinguishers for buildings \$400; Other Contractual Services that are needed	\$ 2,400
(30-05)	Electricity Hathorn and Mill Pond Parks, Industrial Park Sign, Municipal Parking Lots	\$ 4,944
(30-20)	Water and Sewer	\$ 90
	DEPARTMENT TOTAL:	\$11,534

ACCOUNT 10-15

CEMETERIES

2023

(01-15)	Part-Time Employment	\$	48,268
	P/T Cemetery Sexton (\$17.70/hour X 1040 hours/year = \$18,408)		
	Seasonal Work (approx. 24-30 weeks) \$29,860		
	Example only: 4 employees plus Sexton who starts in April and extends until early November when Cemetery closes. 1 employee at \$15.17/hour 1 employee at \$14.88/hour; and 2 employees at \$14.83/hour with 2000 hours in total for a grand total of \$29,860		
(01-10)	Overtime	\$	-
(01-40)	FICA	\$	3,693
(05-10)	Unemployment Compensation	\$	602
(05-15)	Workers Compensation	\$	4,896
(05-35)	Uniforms	\$	350
	Safety Helmets with Hearing Protection Safety shoes, new rain suits		
(10-05)	General Supplies	\$	3,000
	Cemetery Flags, flag holders; grass seed, mulch and fertilizer		
(10-15)	Gasoline	\$	1,200
(15-05)	Maintenance - Motor Vehicle	\$	800
(15-10)	Equipment - Non-Vehicle Maintenance	\$	800
	String trimmers maintenance		
(15-15)	Building Maintenance	\$	-
(20-05)	Equipment - Purchases	\$	750
	Shovels, sod-knives, rakes, mower blades, weed beater spools, etc. Tractor included in Capital Budget		
(25-05)	Contracts/ Rentals	\$	3,700
	Flowers for the Cemetery \$800 Equipment rental for burials, if needed \$850; Rental of Equipment to lift stones \$1500; Miscell. \$550		
(25-10)	Print and Forms	\$	100
(25-25)	Contractual	\$	-
(25-30)	Advertising	\$	300
(30-05)	Electricity	\$	275
(30-15)	Telephones	\$	-
(30-20)	Water & Sewer	\$	120
	DEPARTMENT TOTAL:		\$68,854

ACCOUNT 15-05

TRANSFER STATION

2023

(01-05)	Personnel Services	\$	127,166
	Coordinator/Safety at \$56,217; 1 Attendant at \$34,320; and 1 Truck Driver at \$36,629		
(01-10)	Overtime /Holidays	\$	3,000
(01-15)	Part-Time Employment (4 wks vacation; absences; leaves)	\$	1,500
(01-40)	FICA	\$	10,072
(05-05)	MMEHT (Health Insurance)	\$	42,924
(05-10)	Unemployment Compensation	\$	576
(05-15)	Workers Compensation	\$	7,934
(05-20)	Travel	\$	-
(05-25)	Mandatory Training & Conferences	\$	300
	3 attendants for mandatory training		
(05-30)	Memberships & Dues (MSWMRA): Alcohol/Drug Testing	\$	300
(05-35)	Uniforms (steel toed boots, coats and safety equipment)	\$	750
	3 staff X \$250 each		
(10-05)	General Supplies (brooms, shovels, office supplies, tarps, etc.)	\$	1,500
(10-20)	Diesel (275 trips X 70 miles) = 19,250 miles divided by 5 miles/gallon = 3,850 gallons X \$4.3633/gallon	\$	16,799
(15-05)	Motor Vehicle Maintenance (tires, oil changes, hoist maintenance, winch cable)	\$	8,000
(15-10)	Equipment - Non-Vehicle Maintenance	\$	2,000
	Electrical/Mechanical Repairs; Compactors; rollers; trash cans; container repairs		
(15-15)	Building Maintenance (overhead doors, electrical work, backstops; safety devices)	\$	1,500
(15-45)	Facility Upgrade (gates/fencing, wood pile, gravel roadway, etc.)	\$	-
(25-05)	Contractual	\$	237,265
	Tipping Fee Contracts/Estimated Tonnages:		
	2200 tons MSW X \$74.00/ton = \$162,800		
	360 tons Demolition Debris X \$75.00/ton = \$27,000		
	90 tons Shingles X \$75.09/ton = \$6,750		
	40 tons Special Waste X \$74.00/ton = \$2,900		
	150 tons Bulky Waste X \$74.00/ton = \$11,100		
	40 tons Tires X \$125.00/ton = \$5,000		
	300 tons Wood Chip Disposal X \$38.75/ton = \$11,625		
	3280 tons from \$38.75/ton to \$125/ton disposal = \$227,175		
	Universal Waste Program/Household Hazardous Waste Program estimated at \$3,200		
	Other Contracts		
	Removal of Freon = \$500		
	Bushhogging landfill = \$1,000		
	Leachate Disposal = \$1,500		
	Fire Extinguisher Maintenance = \$0 (See Recycling Center)		
	Mowing and Bushhogging = \$1,000		
	Portable Toilet Rental - \$1,500		
	Water Cooler Rental = \$1,390		
	Total Contractual Line = \$237,265		
(25-10)	Print & Forms	\$	100
(25-30)	Advertising	\$	100
(30-05)	Electricity	\$	3,500
(30-15)	Telephones	\$	750
(65-18)	Miscellaneous (Earth Day Buttons, Pins, Educational)	\$	-

DEPARTMENT TOTAL:

\$466,036

ACCOUNT 15-10	RECYCLING/PROCESSING FACILITY	2023
(01-05)	Personnel Services Attendant \$37,440; Assistant/Attendant \$33,280	\$ 70,720
(01-10)	Overtime	\$ 1,000
(01-40)	FICA	\$ 5,487
(05-05)	MMEHT	\$ 28,616
(05-10)	Unemployment Compensation	\$ 384
(05-15)	Workers Compensation	\$ 7,933
(05-20)	Travel	\$ -
(05-35)	Uniforms (Steel toed boots; safety vests; coats; and other safety supplies)	\$ 500
(10-05)	General Supplies (baling wire, oil, propane for forklifts, tarps, tools, welding)	\$ 1,000
(15-05)	Motor Vehicle Maintenance (Forklift service/repair, box trailer tires)	\$ 1,500
(15-10)	Equipment - Non-Vehicle Maintenance (Baler repairs, electrical, service)	\$ 1,000
(25-05)	Contractual and Rental Container Rental \$1,000 New Services to increase recycling and/or re-use	\$ 1,000
(25-10)	Printing Brochures	\$ 250
(25-30)	Advertising (events such as Earth Day, Universal Waste or HHW Day; recycling schedule changes)	\$ 150
(30-10)	Heating (Diesel; electric heat)	\$ -
(65-18)	Misc. Budget Expense (Purchase signs)	\$ -
	DEPARTMENT TOTAL:	\$119,540

ACCOUNT 20-05

AIRPORT

2023

(10-05)	General Supplies	\$	500
	Light Bulbs for Runway Lights & Beacon; Lens; Signs; Safety Materials		
(10-20)	Diesel Fuel	\$	2,700
	For snowplowing/snowblowing equipment		
(15-10)	Equipment, Non-Vehicle Maintenance	\$	1,400
	Repairs to Beacon, Lights, Monitor, Transmitter/ Receiver parts, Runway 01 REIL RAMP		
	Repairs to new snowplowing/snowblowing equipment		
(25-05)	Contractual	\$	18,805
	Maintenance of Homing Beacon = \$0		
	Snow removal costs including labor for operation estimated at \$11,660		
	Mowing all necessary areas at \$3,445		
	Tree Removal/Brushhogging/Vegetation at \$1,800		
	Crack Sealing at \$0		
	Gravel for Parking Lot and/or Vegetation Removal at \$500; Culvert, Loam and Seed \$0		
	Electrical work at \$900		
	Maintenance of Cookson Rd Building \$0; State Annual MSGP permit at \$0; Fire Extinguishers and other services at \$500		
(25-30)	Advertising	\$	200
	Advertising of opportunities; promotion		
(30-05)	Electricity	\$	2,320
(30-15)	Telephones	\$	805
	Dedicated line to FAA from Cookson Rd Building		
(65-18)	Miscellaneous	\$	-
	Licensing of Airport = \$0		
	Other items such as fire extinguishers, signs, and safety materials moved to General Supplies		

DEPARTMENT TOTAL:

\$26,730

(01-15)	Part-Time Employment	\$ 73,634
	Regular Programs: \$44,466	
	P/T Recreation Director: \$18.54/hour X 1456 hours per year = \$26,994	
	P/T Recreation Assistant/s: \$14.00/hour X 1248 hours per year = \$17,472	
	Seasonal Positions: \$29,168	
	Pool Director: \$16.45/hr X 40 hrs/wk X 12 weeks \$7,896	
	(Pool Director is also a Lifeguard)	
	5 Lifeguards/Lessons: \$14.00/hr X 120 hrs/wk X 10 wks \$16,800	
	2 Attendants/Arts & Crafts: \$13.80/hr X 18 hrs/wk X 6 wks \$2,981	
	Tennis Instructor: 6 weeks at \$13.80/hr X 4 \$331.20	
	Soccer Instructor: 6 weeks at \$13.80/hr X 4 \$331.20	
	Field Hockey: 6 weeks at \$13.80/hour X 2 \$165.60	
	Cheering Camp Instructor: 6 weeks at 13.80 X 2 \$165.60	
	Baseball Camp Instructor: 6 weeks at 13.80 X 2 \$165.60	
	Basketball Camp Instructor: 6 weeks at 13.80 X 4 \$331.20	
(01-40)	FICA	\$ 5,633
(05-10)	Unemployment	\$ 776
(05-15)	Workers Compensation	\$ 4,227
(10-05)	General Supplies	\$ 8,976
	Pool Chemicals \$3,526; Pool Misc Supplies (Safety & Other) \$1,000; Arts and Craft Supplies \$300; Misc Copies/Brochures \$50; Skate Rink Liner \$500; Skate Rink Liner \$500; New Program Startup Expense 1,000 and other supplies	
(15-15)	Building Maintenance	\$ 2,500
	Pool House Maint \$750; Hathorn Park Hut Maintenance (Bathrooms/Water Repairs; Roof Repair; Garage door & Sill Replacement \$1,750)	
(25-05)	Contractual	\$ 5,850
	Field Maintenance (spray, fill, speed dry) \$750; Pool/Pool Equipment Maintenance (Sand change for 2023 Season; Pump Repair/Replace \$2,500); Myrec.com Website Contract \$2,600	
(25-30)	Advertising	\$ 350
	Hiring of Summer Help; Advertise Programs; Add New Programs	
(30-05)	Electricity	\$ 3,200
	Bathhouse/pump house; outside lighting; Hathorn Park Bldg	
(30-15)	Telephones	\$ 300
(30-20)	Water and Sewer	\$ 700
(65-18)	Miscellaneous - CPR/First Aid classes; Certified Pool Operator Training and Water Safety Training for new staff	\$ 1,750

DEPARTMENT TOTAL:

\$107,896

ACCOUNT 25-10

LIBRARY

2023

(01-05)	Personnel Services	\$	82,805
	Librarian \$46,987.20; Circulation Librarian \$35,817.60		
(01-15)	Part-Time Employment	\$	30,504
	Assistant \$16.00 X 15 hours/week = \$12,480.00		
	Assistant \$16.00 X 15 hours/week = \$12,480.00		
	Add 6 Hours/wk Golden Option A = \$ 4,992.00		
	Substitute hours = \$552.00 (40 hours at \$13.80)		
(01-40)	FICA	\$	8,668
(05-05)	MMEHT (Health Insurance)	\$	28,616
(05-10)	Unemployment	\$	673
(05-15)	Workers Compensation	\$	789
(05-20)	Travel	\$	650
(05-25)	Mandatory Training and Conferences	\$	500
(05-30)	Memberships and Dues	\$	170
	ARSL Librarian \$50; MLA Librarian \$55; MLA Asst. Lib. \$45		
(10-05)	General Supplies	\$	1,800
	Printer Supplies \$0; Paper for copier/computer \$200; Library and office supplies \$800; building supplies, light bulbs, paper towels; toilet paper; hand soap; trash bags \$800		
(15-10)	Equipment - Non Vehicle Maintenance	\$	300
	Repair of Equipment not under warranty; unexpected repairs		
(15-15)	Building Maintenance/Services	\$	3,050
	HVAC repairs \$800; replacement of emergency lights \$250; electrical, locksmith, elevator and other services as needed \$2,000		
(20-05)	Equipment Purchase	\$	-
(20-10)	Computer Purchase	\$	1,000
	Computers for Staff and Patron Use	\$	-
(20-20)	Equipment - Books	\$	16,650
	Book, Periodicals, Videos, Audio		
(25-05)	Contractual	\$	22,731
	Building Cleaning Contract \$11,700; Fire Extinguisher (7 units) Inspection/Maintenance \$80; Elevator Service Agreement \$687; Elevator Inspection \$115; Elevator State License \$70; Copier Service Agreement & Supplies \$500; Network Maine \$0; HVAC Mechanical Maintenance \$2,100; HVAC Controls Maintenance \$0; Maine Library Delivery Service \$0; Service & Monitor Fire Alarm System \$779; Minerva (Cat./Circ.) Consortium Membership for Library Patrons \$4,000; Annual Roof Service Agreement \$2,700		
(25-10)	Printing	\$	-
(25-20)	Live Events	\$	1,500
	Summer Reading; Adult Programs (have obtained grants for programming when available)		
(25-30)	Advertising	\$	75
(30-05)	Electricity	\$	17,693
(30-10)	Heating	\$	5,025
(30-15)	Telephones (Upgraded for monitoring fire alarm system)	\$	3,350
(30-20)	Water and Sewer	\$	320
	DEPARTMENT TOTAL		\$226,869

ACCOUNT 25-15

THEATRE - CLOSED

2023

(01-05)	Personnel Services	\$	-
	F/T Position \$0	\$	-
(01-15)	Part-Time Position \$0	\$	-
(01-40)	FICA	\$	-
(05-05)	MMEHT (Health Insurance)	\$	-
(05-10)	Unemployment	\$	-
(05-15)	Workers Compensation	\$	-
(05-30)	Memberships and Dues	\$	-
(05-35)	Uniforms - work shirts	\$	-
(10-05)	General Supplies	\$	-
	Office Supplies; Light Bulbs; Paper Products;		
	Hand Soap; Garbage Bags; Garbage Cans;		
	Copies; Marque Letters; Batteries; Tickets;		
	and all Cleaning Supplies		
(10-10)	Cleaning Supplies (Part of General Supplies now)	\$	-
(10-25)	Films	\$	-
	\$250/week X 50 weeks - Spec Rev Fundraising		
(15-15)	Building Maintenance	\$	-
(20-05)	Equipment - Purchase	\$	-
(25-05)	Contractual:	\$	5,611
	Fire Extinguisher Maintenance at \$209		
	Roof Repairs \$2,500		
	Fire Alarm Testing/Inspection at \$402		
	Snow Removal Services \$2,500		
(25-15)	Concession	\$	-
	Soda \$2,160; Popcorn (kernals, oil, salt \$1,800;		
	Candy \$1,800		
(25-20)	Live Events (Christmas Party; other live events	\$	-
	Includes tickets and flyers - Spec Rev Fundraising		
(25-30)	Advertising - Posters, Weekly Ads	\$	-
(30-05)	Electricity	\$	2,154
(30-10)	Heating	\$	3,533
(30-15)	Telephones	\$	-
(30-20)	Water and Sewer	\$	299
	DEPARTMENT TOTAL:		<u>\$11,597</u>

ACCT. 30-05

GENERAL ASSISTANCE

2023

(05-20)	Travel (Use Finance)	\$ -
(05-25)	Mandatory Training and Conferences (Use Finance)	\$ -
(05-30)	Memberships and Dues	\$ -
(25-10)	Printing Forms (Use Finance)	\$ -
(65-18)	Miscellaneous Direct Costs	<u>\$ 10,000</u>

DEPARTMENT TOTAL:

\$10,000

MUNICIPAL UNCLASSIFIED EXPENDITURES 2023

ACCOUNT 35-05	MUNICIPAL UNCLASSIFIED EXPENDITURES	2017	2018	2019	2020	2021	2022	2023
(50-05)	Coalition of Service Center Communities	\$506	\$500	\$500	\$500	\$500	\$500	\$500
(50-10)	KVCOG Membership Dues	\$5,408	\$5,408	\$5,438	\$5,438	\$5,438	\$5,438	\$5,438
(50-15)	Public Fire Protection	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$184,147	\$184,147
(50-20)	Retire Match Account	\$17,913	\$19,256	\$10,444	\$39,060	\$43,120	\$61,406	\$67,230
(50-25)	Town Report	\$800	\$825	\$800	\$600	\$500	\$400	\$400
(50-30)	Local Access Cable TV Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(50-35)	Contingency	\$6,000	\$6,000	\$6,000	\$6,000	\$7,000	\$9,000	\$9,000
(50-40)	Flex Plan Administration		\$3,000	\$0	\$0	\$0	\$0	\$0
(50-45)	Comprehensive Plan							\$15,000
(50-50)	53rd payroll - every 7 years - Est. weekly P/R plus Soc. Sec.	\$0	\$0	\$0	\$0	\$27,210	\$0	\$0
(50-51)	Holding Account	\$0	\$0	\$0	\$30,228	\$0	\$0	\$69,494
(50-52)	Consultant Study				\$12,000	\$0	\$0	\$0
(50-54)	Building Assessment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(50-55)	Educational Incentive	\$1,500	\$2,000	\$3,000	\$2,800	\$2,800	\$3,000	\$3,000
(50-58)	Safety Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
(50-65)	Town Match for Grants such as CDBG (25%), Brownfields; MDOT Road Crossing; Ec Dev.; etc.	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TOTAL:		\$147,127	\$151,989	\$141,182	\$211,626	\$201,568	\$263,891	\$354,209
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COMMUNITY AND SOCIAL SERVICES 2023

ACCT. 40-05	Community and Social Services	2016	2017	2018	2019	2020	2021	2022	2023
(55-05)	Catholic Char. of ME (Day & Headst)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(55-10)	City of Bangor or STD Clinic	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(55-15)	Community Christmas Project	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300	\$ 5,300
(55-20)	Egg Festival	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
(55-25)	Family Violence Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(55-30)	Historical Society	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
(55-35)	Hospice of Somerset County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(55-40)	KVCAP Early/Head Start/Child Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(55-45)	KVCAP Trans/Bus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(55-50)	Kennebec Behavioral Health	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(55-55)	Maine Public Broadcasting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(55-60)	Memorial Day	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(55-65)	Pittsfield Youth Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(55-70)	Seb Valley Chamber of Commerce	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(55-75)	Senior Citizens	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
(55-80)	Senior Spectrum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(55-85)	Snowmobile Club	\$ 1,298	\$ 1,298	\$ 1,093	\$ 1,093	\$ 1,502	\$ 1,502	\$ 1,502	\$ 1,502

TOTALS	\$10,598	\$10,598	\$10,393	\$10,393	\$10,602	\$10,602	\$10,602	\$10,602
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Notes:

(55-30) Historical Society for continuation of electrical upgrade; in

(55-40 - 55-50) KVCAP sold the Families in Transition Facility on

(55-85) Snowmobile Club allocation is a pass through of the
from the State.

(55-60) Use Buildings & Grounds if flags are needed.

(55-70) SVCC moved to Ec/Comm Dev Budget

ACCT. CAPITAL IMPROVEMENT BUDGET

2023

45-05-60 Funded by Taxation

Proposed

#	CAPITAL PROJECT	DEPT #	Council
03	TOWN OFFICES/Computers	(01-20)	\$10,000
08	TOWN OFFICES/Digitization	(01-20)	\$0
30	MUNBLDG/Reserve	(01-40)	\$5,000
33	POLICE/Computer Server	(05-10)	\$7,500
36	POLICE/Station Reserve	(05-10)	\$0
25	TRANSFER/Transporter Cans	(15-05)	\$30,000
85	LIBRARY/CAPITAL	(25-10)	\$0
86	PARKS & RECREATION/Light and Fencing	(25-05)	\$15,000
89	HIGHWAY/Storage Tanks	(10-05)	\$35,000
93	FIRE RESCUE 1	(05-15)	\$0
96	FIRE STATION/Reserve	(05-15)	\$5,000
98	PW/Garage (for Roof & Repairs)	(10-05)	\$50,000
99	PW/Garage Reserve (Combine with #98)	(10-05)	\$0
		Totals	\$157,500

ACCOUNT 50-05 DEBT SERVICE

2023

	ISSUANCES	PRINCIPAL	INTEREST*	TOTAL
(45-05)	CIP Paving/Projects 2019 - 20 yr	\$70,600	\$17,830	\$88,430
(45-06)	CIP Paving/Projects 2020 - 20 yr	\$68,340	\$14,554	\$82,894
(45-07)	CIP Paving 2021 - 20 yr	\$0	\$0	\$0
(45-08)	CIP Paving 2022 - 10 yr	\$107,000	\$31,201	\$138,201
(45-09)	CIP Paving 2023 - 12 yr	\$113,806	\$50,017	\$163,823
(45-10)	Stormwater Diversion 2012	\$0	\$0	\$0
(45-12)	Waste Transporter Lease 2022	\$0	\$0	\$0
(45-13)	Fire Truck/s	\$13,286	\$0	\$13,286
(45-14)	PW 3/4 Ton Pickup with Plow Lease-Purchase	\$12,580		\$12,580
(45-15)	Fire Pumper 2012	\$0	\$0	\$0
(45-15)	Fire Pumper 2026	\$55,840	\$6,984	\$62,824
(45-16)	Rural Road Initiative Project/ Phillips Corner Road 2011	\$0	\$0	\$0
(45-17)	Public Works Dump Truck Lease - Purchase	\$38,577	\$0	\$38,577
(45-18)	Highway Summer Paving 2016	\$0	\$0	\$0
(45-18)	Highway Paving/Bridge 2021	\$0	\$0	\$0
(45-19)	Excavator/Highway Lease 2022	\$0		\$0
	TAX ANTICIPATION			
(45-20)	Tax Anticipation Note Interest	\$0	\$2,460	\$2,460
	TOTALS	\$ 480,029	\$ 123,046	\$ 603,075

As the Town adds more debt, this account will increase.

Replacement for Fire Engine 3 added for 2022
 Capital Improvement Plan Loan added in 2020 paid by Pittsfield Future
 Excavator added for 2019 for Hwy/Water/Sewer; 1/3 of payment
 Capital Improvement Plan Loan added in 2019 paid by Pittsfield Future
 Waste Transporter added for 2018
 Highway paving and bridge work loan added in 2016.
 New Fire Pumper Loan added for 2016.
 New Capital Improvement Plan added in 2019.
 Used Fire Aerial Device was to be added in 2017 or 2018.

\$1,000,000 TAN X 2.9% interest rate for 31 days = \$2,460
 Aug. = 31 days; Do all that we can to not have to borrow.

Note: Any new loan requires borrowing with the first payment due the next year.
 Note: Summer Paving/Bridge Loan paid off in 2021.
 Note: Summer Highway Loan for 2011 - 2016 paid off in 2016.
 Note: Fire Pumper was paid off in 2012.
 Note: Stormwater Diversion Project was paid off in 2012.
 Note: Phillips Corner Rural Road Initiative Project was paid off in 2011.
 Note: Lacey Street Reconstruction Project was paid off in 2007.

Acct. 70-05

	BUDGET 2017	BUDGET 2018	BUDGET 2019	BUDGET 2020	BUDGET 2021	BUDGET 2022	BUDGET 2023
05-05 Unmetered Water Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
05-10 Unmetered Commercial	\$0	\$0	\$0	\$0	\$0	\$0	\$0
05-15 Unmetered Industrial							
05-20 Unmetered Gov't Sales							
05-25 Metered Sales/ Residential	\$208,251	\$208,251	\$208,251	\$208,251	\$208,251	\$284,763	\$284,763
05-30 Metered Sales/ Commercial	\$21,439	\$21,439	\$21,439	\$21,439	\$21,439	\$46,631	\$46,631
05-35 Sales Tax	\$1,840	\$1,840	\$1,840	\$1,840	\$1,840	\$1,840	\$1,840
05-40 Metered Sales/ Industrial	\$31,943	\$31,943	\$31,943	\$31,943	\$31,943	\$24,417	\$24,417
05-45 Metered Sales/ Gov't Agency	\$30,391	\$30,391	\$30,391	\$30,391	\$30,391	\$45,620	\$45,620
05-50 Public Fire Protection	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$184,147	\$184,147
05-55 Private Fire Protection	\$10,415	\$10,415	\$10,415	\$10,415	\$10,415	\$14,953	\$14,953
05-60 Water Misc. Service	\$5,710	\$5,710	\$5,710	\$5,710	\$5,710	\$5,710	\$5,710
05-65 Water Miscell. Interest	\$130	\$130	\$130	\$130	\$130	\$130	\$130
05-70 Water Miscell. Heat	\$770	\$770	\$770	\$770	\$770	\$770	\$770
05-75 Water Miscell. Rent	\$3,120	\$3,120	\$3,120	\$3,120	\$3,120	\$3,120	\$3,120
05-80 Water Miscell. Lien Costs	\$1,723	\$1,723	\$1,723	\$1,723	\$1,723	\$1,723	\$1,723
05-86 Water Rate Increase					\$183,092		
TOTALS:	\$430,732	\$430,732	\$430,732	\$613,824	\$613,824	\$613,824	\$613,824

	BUDGET 2017	BUDGET 2018	BUDGET 2019	BUDGET 2020	BUDGET 2021	BUDGET 2022	BUDGET 2023
Unmetered Sewer Revenue	\$ -	\$ -	\$ -	\$ -	\$ -		
Unmetered Commercial Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unmetered Gov't Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05-05 Metered Sales/ Residential	\$345,212	\$345,212	\$345,212	\$345,212	\$345,212	\$345,212	\$345,212
05-10 Metered Sales/ Commercial	\$36,761	\$36,761	\$36,761	\$36,761	\$36,761	\$36,761	\$36,761
05-15 Metered Sales/ Industrial	\$48,160	\$48,160	\$48,160	\$48,160	\$48,160	\$48,160	\$48,160
05-20 Metered Sales/ Gov't Agency	\$67,307	\$67,307	\$67,307	\$67,307	\$67,307	\$67,307	\$67,307
05-25 Misc. Service Revenue	\$560	\$560	\$560	\$560	\$560	\$560	\$560
05-30 Misc. Interest	\$300	\$300	\$300	\$300	\$300	\$300	\$300
05-35 Misc. - Sewer Lien Costs	<u>\$3,050</u>	<u>\$3,050</u>	<u>\$3,050</u>	<u>\$3,050</u>	<u>\$3,050</u>	<u>\$3,050</u>	<u>\$3,050</u>
TOTALS:	\$501,350	\$501,350	\$501,350	\$501,350	\$501,350	\$501,350	\$501,350

Acct# 70-05 WATER ENTERPRISE FUND 2023

01-20 Salaries - (Supply Operations is under Contract)	\$	-
01-25 Salaries - (Supply Maintaince is under Contract)	\$	-
01-30 Salaries - (Distribution Maintenance is under Contract)	\$	-
01-35 Salaries - (Customer Accounts 50% Finance Work \$19,290)	\$	19,290
01-40 Employee Benefits - FICA	\$	1,476
05-05 Employee Benefits - (MMEHT is under Contract)	\$	-
05-10 Insurance - (Unemployment is under Contract)	\$	-
05-15 Insurance - (Workers Compensation is under Contract)	\$	-
05-25 Mandatory Training And Conferences	\$	-
05-30 Membership & Dues (Maine Rural Water Association)	\$	1,500
05-35 Uniforms (Safety Supplies is under Contract)	\$	-
10-15 Gasoline (2 Trucks)	\$	4,800
10-20 Diesel (Backhoe/Excavator)	\$	500
10-30 Chemicals-Supply	\$	25,000
10-35 Chemicals-Treatment	\$	4,000
10-40 Materials & Supplies-Supply	\$	3,000
10-45 Maintenance-Supply (Exterior building maint., pump stations, 1/2 garage)	\$	3,000
10-50 Materials & Supplies - Treatment; Repairs	\$	1,000
10-55 Materials & Supplies Distribution (Increased Repairs for the System including pipes, fittings, curb boxes, valves, hydrants)	\$	20,000
10-60 Materials & Supplies - Customer Accounts (Meters, computers, meter reading laptop; postage; liens; copies; miscell.)	\$	10,000
10-65 Materials & Supplies - Admin (Office Supplies only)	\$	1,000
15-10 Maintenance - Equipment	\$	1,500
15-15 Building/Plant - Blower installation; isolation valves at treatment plant; building sump pump	\$	2,000
15-20 Maintenance-Treatment (\$10,000 for VFD Replaement)	\$	10,000
15-25 Maintenance Distribution (Pipe thawing, non vehicle maintenance, permits, and \$10,000 for Tank Inspections)	\$	13,000
15-30 Transportation Maintenance (Tires, bodywork/repairs/parts/maint., backhoe)	\$	5,000
15-40 Supply (Well Maintenance)	\$	15,000
20-05 Miscell. Equipment/Equipment Purchase (Hand Tools, Pipe Cutters, Safety)	\$	5,000
20-15 Equipment Rental - Distribution (As needed)	\$	2,000
25-30 Advertising	\$	500
25-35 Contractual - Engineering (Water testing, meter testing, engineering for tank/hydrant bids and other projects)	\$	5,000
25-40 Contractual - Accounting (Admin. space, legal, software license 1/2- \$273, computer maintenance; water billing maintenance contract \$500; 1/2 of TRIO Utility Billing \$675; Audit \$2,500)	\$	7,000
25-50 Utility Contract Operations (\$7,500/month X 12 = \$90,000)	\$	90,000
30-10 Heating	\$	6,500
30-15 Telephones (Water \$800, 1/2 cell phones and pagers)	\$	1,500
30-20 Water & Sewer	\$	500
35-05 Insurances (Commercial General Liability, Business Auto, etc.)	\$	7,900
45-15 Debt-Interest	\$	-

45-25 Debt-Principal/Interest Bonds/Notes - to be determined	\$	-
45-30 Debt-Principal/Interest (Bonds/Notes \$900,000 Grove Hill & Water Treatment Plant - Refinanced to \$645,055 in 2012) - Transfer Principal	\$	45,805
45-50 Debt-Principal/Interest (Bonds/Notes \$888,649 North Main Bond) 2016 -Transfer Principal	\$	49,018
45-55 Debt-Principal/Interest (Bonds/Notes \$103,000 Water Pump) 2009 - Transfer Principal	\$	3,786
45-61 Debt-Principal/Interest (New Bond for Project) Birchwood	\$	80,656
45-62 Debt-Principal/Interest (New Bond for Project) Hunnewell and Peltoma	\$	-
45-65 Debt-Principal/Interest (Bonds/Notes \$483,075 Waverly Bond) 2011 - Transfer Principal	\$	27,540
45-70 Equipment Lease/Purchase - Excavator 1/3 (shared with Sewer/Hway	\$	-
45-70 Truck Lease/Purchase - 2020 Chevy Truck 1/2 (shared with Sewer)	\$	4,582
60-60 Grove Hill Standpipe Reserve	\$	7,000
60-65 Phillips Corner Standpipe Reserve	\$	7,000
60-70 Capital Expenses, Breaks/Problems during the year due to aging	\$	20,000
65-21 Purchased Power Supply - Pump Stations	\$	30,000
65-24 Purchased Power - Misc (House, meter shop, 1/2 garage)	\$	1,500
65-27 Regulatory Commission Expenses (PAO; PUC, DHS DWP Primacy)	\$	3,500
65-30 Sales Tax (Budgeted as expense and revenue)	\$	1,840
65-33 Property Tax (2021 Burnham \$866 and Detroit \$296, estimate 5% incr)	\$	1,220
65-35 Depreciation/Capital Reserve	\$	63,411
		<hr/>
DEPARTMENT TOTAL (Need to watch loan payments for new projects on whether there is an interest payment in the first year; Contractor states no, but found payment due in CWSRF)		\$613,824

Acct# 75-05 SEWER ENTERPRISE FUND 2023

01-05 Personnel Services - (50% Finance Work \$19,290, Other work covered under Contract)	\$ 19,290
01-10 Overtime and Stand-By - (Covered under Contract)	\$ -
01-40 F.I.C.A.	\$ 1,476
05-05 MMEHT - (Covered under Contract)	\$ -
05-10 Unemployment Compensation - (Covered under Contract)	\$ -
05-15 Workers Compensation - (Covered under Contract)	\$ -
05-25 Mandatory Training & Conferences (Alcohol/Drug Testing, DEP licensure under Contract)	\$ -
05-30 Memberships and Dues (State Annual Fee \$602; Wastewater Discharge Permit \$2,018)	\$ 2,620
05-35 Uniforms - (Covered under Contract)	\$ -
10-05 General Supplies (Office supplies, postage, copies, computer supplies, pipe fittings, paper products, manhole risers, additional lab supplies for plant; etc.)	\$ 5,000
10-15 Gasoline	\$ 500
15-05 Motor Vehicle Maintenance (Routine Maint/Repairs/Parts/tires)	\$ 2,000
15-10 Equipment Maintenance	\$ 2,000
15-15 Maintenance of Plant (mowing, grounds, painting, plant roof, road, berm and discharge gate)	\$ 10,000
20-05 Equipment: Sewer Maintenance Equip \$4,000; Control Room \$1,000; Hand tools; pipe cutters; and replacement of other equipment	\$ 5,000
25-05 Contractual (Computer/telemetry \$3,000, Office/Admin \$4,434, Audit \$2,500, Trio Maint. \$676; Computer. Maint. \$600; Road Opening Permits \$900; 1/2 TRIO Utility Billing \$640; Flushing/Maintenance Plan \$9,000; Sewer Maintenance/Manhole Raising \$14,000; Other)	\$ 35,750
25-10 Printing and Forms	\$ 500
25-30 Advertising	\$ 200
25-35 Engineering (Misc Sewer Line Projects \$4,000)	\$ 4,000
25-50 Utility Contract Operations (\$7,500/month X 12 = \$90,000)	\$ 90,000
30-05 Electricity (Treatment Plant, Pump Stations, Garage)	\$ 1,500
30-10 Heating	\$ 3,500
30-15 Telephones (Phones only, no pagers/cells)	\$ 1,000
30-20 Water and Sewer (Water Only)	\$ 500
35-35 Insurance-General Liability/Property	\$ 1,900
45-45 Debt-Principal/Interest (Bond 2016 \$149,929 North Main Project) - Transfer Principal; Debt Payment is \$8,724 for 2022)	\$ 8,724
(Bond 2015 \$445,000 CWSRF Peltoma) - Transfer Principal; Debt Payment is \$23,733	\$ 23,733
(Bond 2008 \$208,875 Sewer Rehab Project - Refinanced to \$169,331 in 2012) - Paid off	\$ -
45-60 Debt-Principal/Interest on \$1.9 million dollar sludge/sewer payment	\$ 97,622
45-61 Debt-Principal/Interest - New Project with Debt Service - Interest/Fees Birchwood	\$ 21,557
45-62 Debt-Principal/Interest - New Project with Debt Service - Interest/Fees Hunnewell	\$ 13,775
45-70 Equipment Lease/Purchase - Excavator 1/3 (2020 Purchase Shared with Water/Hwy) - paid off in 2022; Equipment Lease/Purchase - Truck 1/2 (2020 Purchase Chevy Pickup Shared with Water; Lease/Purchase Payment is \$4,582	\$ 4,582
60-66 Sludge Removal Reserve	\$ -
60-70 Capital Expenses, Breaks/Problems due to aging; increase sewer improvements)	\$ 40,000
65-18 Miscellaneous (Record Liens; miscell.)	\$ 2,000
65-35 Depreciation	\$ 102,621
DEPARTMENT TOTAL:	\$501,350