

Town of Lisbon, Maine

Proposed Budget

Fiscal Year 2023-2024



Submitted By
Glenn Michalowski, Town Manager
Kayla Tierney, Finance Director

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Guide to the FY24 Budget Report

About the Town of Lisbon

The Town of Lisbon is the third largest community in Androscoggin County and is centrally located where State Route 196 passes through the entire length of Lisbon connecting Lisbon to the Lewiston/Auburn area. Based on the Census data from April 1, 2020, the Town of Lisbon has a population of 9,711 residents. The Town of Lisbon's overall economic outlook continues to improve; the vision of the Route 196 and Downtown Master Plans continue to make great strides.

Budget Guide

The Town of Lisbon budget report provides information to the public about Town government. This document highlights the Town's charter and specific policy statements to further assist in determining the allocation of municipal resources.

This document will outline the following:

- Budget Summary and Overview
- Expenditure Detail
- Revenue Detail
- School Budget

*Please see separate document for Capital Improvement Plan

The Budget Summary and Overview section will provide general information about the budget and budget process as well as the letter from the Town Manager to the Town Council.

The Expenditure Detail will break down all expenditures related to payroll, benefits, repair & maintenance, general operations, etc. by each department of the Town of Lisbon. The expenditure detail will further include actual expenditures Year to Date for FY23 and proposed expenditures for FY24 from the initial ask to the proposed managerial budget.

The Revenue Detail will provide information on the Town's various revenue accounts. This will include actual revenue year to date for FY23 and proposed revenues for FY24.

The Capital Improvement Plan will provide information for both the five year and ten year capital improvement plans by each major department. It will provide amounts in total by department and then will give a narrative for major purchases proposed for FY24.

The School Budget will provide information from the Superintendent of Lisbon School Department for the upcoming fiscal year related to revenues, expenditures and capital improvements for the three schools in Lisbon.

General Information

The Town accounts are organized by Fund and each fund is composed of assets, liabilities, fund equity, revenues and expenditures. A fund is a grouping of related accounts, used to maintain control over resources for specifically intended activities or objectives. Each fund is then organized by department which is reflected in the Organization Code in the Munis software system. Each Organization Code is paired with an Object Code which reflects the full account description. This budget is going to predominantly detail the operations of the Town's General Government Fund and Sewer Fund. The Town of Lisbon adopts an annual budget for its General Government Fund and Education Fund.

Charter

Article VI Section 6.02 details the Submission of the Municipal Budget. Per the Charter, the Town Manager and the School Committee shall submit budget line items for the ensuing fiscal year on or before the third Tuesday of March each year. The budget messages accompanying the budget reports shall explain the respective budgets both in fiscal terms and in terms of programs. Furthermore, they shall outline the proposed financial policies for the Town and School Department, respectively for the ensuing fiscal year; in addition, it shall describe the important features of the respective budgets, indicate any major changes from the current year with respect to financial policies, expenditures, revenues, summarize the debt position of the Town and School Departments respectively and any other information that the Town Manager and School Committee deems pertinent.

Article VI Section 6.03 states that the budgets, excluding that of the Water Department, shall, respectively, provide financial plans for the Town and School Department funds and activities for the ensuing fiscal year. In organizing the budgets, the Town Manager and School Committee shall use the most feasible combination of expenditure classification by fund, organizational unit, program and purpose. It shall begin with a clear general summary of its contents; shall show in detail all estimated income, shall indicate the proposed property tax levy and shall set forth all proposed expenditures, including debt service, for the ensuing fiscal year. It shall further be arranged to reflect comparative figures for actual and estimated income and expenditures for the current fiscal year and actual income and expenditures for the preceding fiscal year.

Per Article VI, Section 6.04 the Council Action on the Budget is as follows:

- (a) Notice and Hearing. The Town Council shall publish in one or more newspapers having general circulation in the Town a general summary of the budgets and a notice stating:
 - a. The times and places where copies of the budget messages and the budgets will be available to the public, and
 - b. The time and place (not less than two weeks after the first such publication) of a public hearing on the proposed budgets.
- (b) Budget Deliberations. The Town Council shall review the proposed budgets at budget sessions which may be informal but which shall be open to the public. The Council shall complete its review of the budgets no later than the last Tuesday in June.
- (c) Amendments before Adoption. After the public hearing, the Town Council may adopt the Manager's budget with or without amendment. It may, by amendment, add or increase programs or amounts and delete or decrease programs or amounts. Except expenditures for debt service or otherwise required by law. The Council may adopt the School budget as proposed and may amend it, but such amendments shall be limited to adding to or decreasing the total amount of the budget.
- (d) Adoption.
 - a. Town Budget. The final vote on the Town Budget shall be taken on or before the last Tuesday of June. If Council fails to adopt a budget for the Town by the last Tuesday in June, the Budget

as presented by the Town Manager shall become the Budget to be implemented on a month to month basis until such time as a final Budget is approved.

- b. School Budget. Until such time as the Town of Lisbon becomes certified as a member of a Regional School Unit by the Commissioner of the Maine Department of Education, the Town Council shall act as the Board of the Regional School Unit, approving the Budget with or without amendment, and providing for Referendum vote on the Budget in accordance with the procedures and time frames provided in LD499 as amended.
- c. Post Adoption Amendments in School Budget. Within 30 days after the Budget for the School Department becomes final, the School Committee shall adopt such amendments in the school budget as may be necessary to absorb any decrease or expend any increase in the total amount of the budget which was approved by the Town Council. The Superintendent of Schools shall forward to the Town Council a copy of the final revised budget. Thereafter the School Department budget shall not be amended except in accordance with the provisions of the Charter.

(C.O. of 9-16-2008, § 2008-152F, Ref. of 11-4-2008)

Budget Summary and Overview



Town of Lisbon

Glenn Michalowski
Town Manager

Town Council

Harry Moore Jr., Chair
Raymond Robishaw, Vice Chair
Don Fellows
Fern Larochelle
Mark Lunt
Christine Cain
Jo-Jean Keller

To: Lisbon Town Council

From: Glenn Michalowski

Date: March 16, 2023

Subject: Fiscal Year 2024 Municipal Budget Introduction

I am pleased to present the FY24 Municipal and Waste Water Expenditure Budgets for your review and consideration. This budget is the result of hard work and careful consideration to ensure that operational and capital needs are met while maintaining the same level of service that the Town of Lisbon has always provided to its residents. As we move past the COVID-19 pandemic, we have emerged into a drastically different economic environment, with rising inflationary pressures, and the need to provide more competitive wages to recruit and retain staff. Year over year inflation has been increasing, reaching an average of 7% in 2021 and 6.5% in 2022. We are also facing increases in solid waste hauling for bio-solids and residential household trash, increases in insurance premiums, and employee healthcare costs. The department heads have worked diligently to develop a lean, structurally balanced budget that will continue to provide the same level of service that our residents have come to expect. We understand that our residents are experiencing the same inflationary pressures that we are, and we have worked hard to ensure that any increases in spending are done sensibly and with the best interest of our taxpayers in mind.

We are pleased that the code's department and clerk's office will be automating agenda management and making construction permits available online for the first time. This initiative is designed to increase transparency and make the user experience for residents more friendly and reduce trips to the town office as these services will be available online. We strive to provide our residents with top-notch services, and are committed to continuously evaluating new technologies to enhance service delivery, and reduce costs.

In addition, we are looking into budgeting for fleet management and work order software for the public works department. This will help us to better track assets, depreciation, calculate road salt usage more accurately, manage the fleet, and push work orders to the highway department digitally - without needing to rely on antiquated and expensive radio equipment and repeaters.

As I present my first budget for the Town of Lisbon as the new Town Manager, I would like to express my sincerest appreciation to the Council for their involvement in the development of this initial budget and their continued involvement as we work towards fine-tuning it. I am also grateful for all the hard work of the Lisbon department heads and staff. Finally, I look forward to working together with the Council to meet the goals and needs of the Town of Lisbon's citizens and employees.

Thank you.

Sincerely,

Glenn Michalowski
Town Manager

FY 2024 UPDATED MANAGERIAL BUDGET PRESENTATION
TUESDAY MAY 14, 2023
6:00 PM

Presented by:

Glenn Michalowski, Town Manager

Kayla Tierney, Finance Director

The Budget Request:

The Budget process starts at the end of December each year. The Finance Director provides each department head with a spreadsheet of their year-to-date actuals in comparison to the current year's budget. A separate spreadsheet is given for each department head to provide their upcoming budget requests, all whilst taking into consideration what their current budget numbers are displaying. After individual meetings with each Department Head with senior management, a Managerial Budget is derived. Below is the initial (department head) budget in comparison to the Managerial Budget.

The Initial Municipal Budget request for FY24 Expenses is as follows:

| Initial versus Managerial Budget Request | |
|--|------------------|
| 2024 Initial GF (Excluding County Tax & School) | \$ 12,859,223.84 |
| 2024 Managerial GF (Excluding County Tax & School) | \$ 12,129,523.00 |
| \$ Difference between initial and managerial | \$ (729,700.84) |
| % Difference between initial and managerial | -5.67% |
| | |
| | |
| 2024 County Tax Increase | \$ 84,258.00 |
| Increase over FY2023 | 10.08% |
| | |
| 2024 Debt Service | \$ 738,126.00 |
| 2023 Debt Service | \$ 529,202.00 |
| \$ Increase over FY23 | \$ 208,924.00 |
| % Increase over FY23 | 39.48% |
| | |
| 2024 Initial Sewer Budget Request | \$ 1,290,925.00 |
| | |
| 2024 Managerial Sewer Budget Request | \$ 1,364,490.00 |
| \$ Difference between initial and managerial | \$ 73,565.00 |
| % Difference between initial and managerial | 5.70% |

At the tail end of FY22, a pay study was conducted as a result of an increase in employee turnover. The results of that pay study were presented to the Town Council during the FY23 budget presentations. The FY23 budget was built to incorporate the new pay scale step up table, with a three year plan as an incremental tax impact. The FY23 Budget built in a 2/3rd offset with a cash flow method of budgeting. This budget (FY24) factors in the final 1/3rd offset for a full tax impact in FY25. The analysis from the pay study showed that the salaries and wages for a significant percentage of positions were under a certain market valuation. The goal in FY23 was to focus in on employee retention and recruitment. As we present the FY24 budget, we can proudly say that the goal was achieved. The Town of Lisbon has been able to fill positions and offer a competitive wage to do so. In order for this to continue, the FY24 budget includes a 3% Cost of Living Adjustment (COLA), as well as having employees continue to hit their step up increases in the pay scale.

The Town of Lisbon is very fortunate to have great staff to provide exceptional services to the residents of our community. As shown below, Salaries and Benefits make up a significant portion of the overall budget; approximately 62% of the total General Fund budget is for salaries/benefits and approximately 40% for the Sewer Fund.

| Salaries and Benefits | |
|---|------------------|
| 2024 GF Wage and Benefits | \$ 7,481,764.78 |
| 2024 GF Managerial GF (Excluding County Tax & School) | \$ 12,129,523.00 |
| % related to Salaries and Benefits | 61.7% |
| | |
| | |
| 2024 Sewer Wage & Benefit Request | \$ 549,709.84 |
| 2024 Total Managerial Sewer Fund Budget | \$ 1,364,490.00 |
| % related to Salaries and Benefits | 40.3% |
| | |

Inflation and supply chain management constraints have continued to be a constant concern in a post-Covid world. The Town of Lisbon switched Worker's Compensation providers in FY23, which took a closer look at our coverage across departments; these updated worker's compensation numbers are a better reflection of the risk rates each department should be incurring. In addition, health insurance saw a 4.5% increase in the calendar year 2023 with an anticipated 10% increase in the calendar year 2024. Another benefit provided to the employees is retirement, which didn't show a change outside of the Public Safety plan decreasing in the Town's contribution for FY24.

Included in the above salary information are the following new positions that will enhance the services provided to the Town of Lisbon as we continue to grow:

- Tax Collector
- (2) Full Time Firefighters

There are a few vacancies for existing positions that were budgeted for in FY23, and of which we anticipate to fill.

| FY24 Managerial Budget Request versus FY23 Adopted Budget | |
|---|------------------|
| 2023 Adopted GF (Excluding County Tax, Debt & School) | \$ 10,945,435.00 |
| 2024 Managerial GF (Excluding County Tax, Debt & School) | \$ 12,129,523.00 |
| \$ Difference between FY23 and FY24 | \$ 1,184,088.00 |
| % Difference between FY23 and FY24 | 10.82% |
| | |
| | |
| 2024 County Tax Increase | \$ 84,258.00 |
| Increase over FY2023 | 10.08% |
| | |
| 2024 Debt Service | \$ 738,126.00 |
| 2023 Debt Service | \$ 529,202.00 |
| \$ Increase over FY23 | \$ 208,924.00 |
| % Increase over FY23 | 39.48% |
| | |
| 2023 Adopted Sewer Budget | \$ 1,360,312.00 |
| | |
| 2024 Managerial Sewer Budget Request | \$ 1,364,490.00 |
| \$ Difference | \$ 4,178.00 |
| % Difference | 0.31% |

The Town's FY24 share of the County budget will increase by \$84,258, or 10.08% over the FY23 amount. In addition to the increase to the share of the County budget, we are still experiencing price increases as a result of current economic conditions.

For example, the proposed budget includes a 15% increase in liability insurance across the board. It is also important to note we continue to see 5-7% increases on the manufacturing of goods across the nation. Standard vehicles continue to take 8-12 months from order date to completion date, unless we are fortunate to find a dealer that has inventory on the lot. Uncontrollable costs such as electricity, fuel, insurance and the county budget were budgeted prudently.

Debt service increased 39.48% or \$208,924 in FY24 which is mostly attributable to the first year of principal and interest payments on the Ferry Road Reconstruction Bond. The only debt service that will be retired in FY24 is the 2004 CWSRF Bond held with the Sewer Department and will not impact the total of debt service bonds on the General Fund side as the Sewer Debt is held in the Sewer Fund.

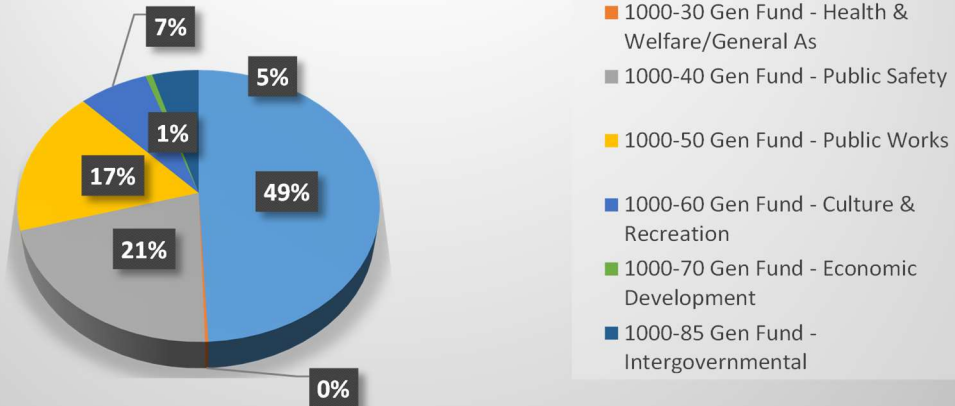
| FY24 Managerial Budget Request versus FY23 Adopted Budget | |
|--|------------------|
| Bottom Line: | |
| Total General Fund including School and County | \$ 20,769,940.00 |
| Plus Debt Service | \$ 738,126.00 |
| Total | \$ 21,508,066.00 |
| FY23 Adopted GF including School, County & Debt | \$ 20,066,784.00 |
| \$ Increase | \$ 1,441,282.00 |
| % increase | 7.18% |
| | |
| FY23 \$ Increase Salaries and Benefits | \$ 1,415,828.00 |
| 2/3rds offset taken in FY23 | \$ 943,885.33 |
| Final offset taken in FY24 | \$ 471,942.67 |
| | |
| \$ Increase from FY23 to FY24 | \$ 1,441,282.00 |
| Less Final offset | \$ (471,942.67) |
| Total \$ increase from FY23 to FY24 | \$ 969,339.33 |
| Total F23 Adopted GF (inc. School, County & Debt) | |
| less 2/3rds offset | \$ 19,122,898.67 |
| % increase | 5.07% |
| | |
| 2024 Total General Fund excluding School and County | \$ 12,129,523.00 |
| Plus Debt Service | \$ 738,126.00 |
| Total | \$ 12,867,649.00 |
| FY23 Adopted GF plus debt service excluding School | \$ 11,474,637.00 |
| \$ increase | \$ 1,393,012.00 |
| % increase | 12.14% |
| | |
| \$ increase | \$ 1,393,012.00 |
| less final 1/3rd offset (Salaries & Wages FY23) | \$ (471,942.67) |
| difference net of offset | \$ 921,069.33 |
| % increase | 8.03% |

As noted above, the General Fund is showing a 12.14% increase from FY23, which excludes School and County but includes debt service less the final offset. The Town has been conscience and deliberate in this presentation to not dramatically impact the tax burden. Capital Improvement projects were reviewed and re-distributed over our five year capital improvement plan to have a lean capital year in FY24.

Overall a 5.07% increase is being presented, which includes the General Fund (net of the final 1/3rd offset to the salaries and benefits from the pay study in FY23), School budget, County budget and Debt Service.

| Expenses: General Fund by Dept | FY24 Budget |
|--------------------------------|----------------------|
| Elected Officials | 28,235.00 |
| Town Manager | 473,696.00 |
| Appeals Board | 1,343.00 |
| Planning Board | 32,527.00 |
| Legal | 70,000.00 |
| Clerk | 201,075.00 |
| Finance | 283,570.00 |
| Tax Collection | 319,003.00 |
| Assessor | 135,067.00 |
| Code Enforcement | 150,857.00 |
| Liability Insurance Program | 123,516.00 |
| Technology | 359,826.00 |
| School | 7,695,723.00 |
| Town Buildings | 349,092.00 |
| Health Officer | 7,203.00 |
| General Assistance | 45,524.00 |
| Police | 2,518,583.00 |
| Fire | 1,018,496.00 |
| Emergency Management | 342,630.00 |
| ACO | 122,043.00 |
| Lisbon Communication Center | 382,573.00 |
| Public Works | 1,775,838.00 |
| Winter Operations (PW) | 499,039.00 |
| Other Public Works | 644,500.00 |
| Solid Waste | 692,985.00 |
| Library | 422,584.00 |
| Parks & Rec | 926,594.00 |
| Other Public Services | 65,179.00 |
| Economic Development | 137,945.00 |
| County Tax | 944,694.00 |
| TOTAL GENERAL FUND | 20,769,940.00 |

FY24 Proposed Budget: General Government Fund



Revenues:

Projected Revenues are included in this presentation and were also projected based on historical data over the past 3 years and projections of where the Town will land at June 30, 2023. Overall, projected revenues from a budgetary standpoint are increasing 5.96% or \$285,940 in FY24. This is largely attributable to the projected increase in motor vehicle excise taxes.

| FY24 Managerial Budget Request versus FY23 Adopted Budget - Town | |
|--|-----------------|
| 2023 Adopted GF Revenues | \$ 4,794,415.00 |
| 2024 Managerial Revenues | \$ 5,080,355.00 |
| \$ Difference between FY23 and FY24 | \$ 285,940.00 |
| % Difference between FY23 and FY24 | 5.96% |
| | |

| FY24 Managerial Budget Request versus FY23 Adopted Budget - Sewer | |
|---|-----------------|
| 2023 Adopted Sewer Revenues | \$ 1,497,120.00 |
| 2024 Managerial Sewer Revenues | \$ 1,560,302.00 |
| \$ Difference between FY23 and FY24 | \$ 63,182.00 |
| % Difference between FY23 and FY24 | 4.22% |

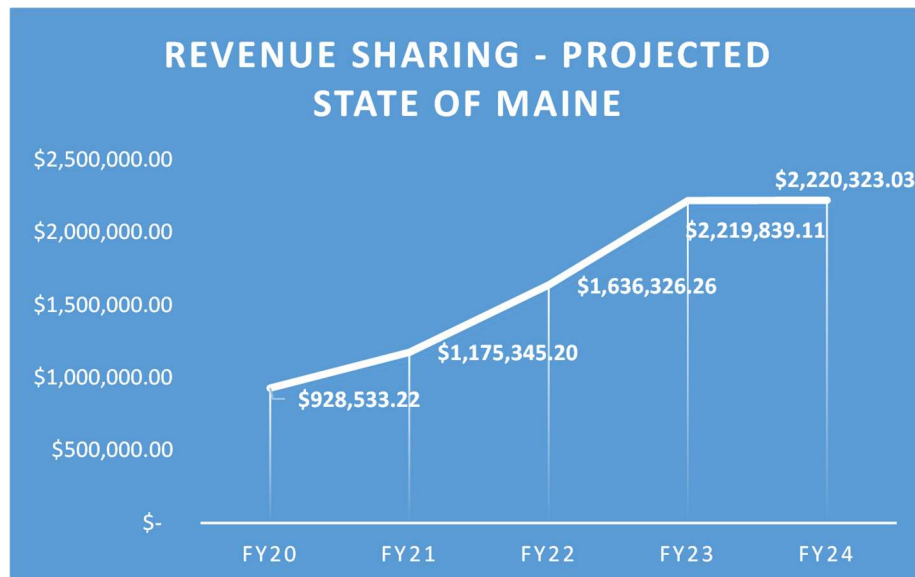
| Revenues: General Fund by Dept | FY24 Budget |
|--------------------------------|---------------------|
| General Government | 4,159,865.00 |
| Clerk | 30,750.00 |
| Code Enforcement | 46,500.00 |
| General Assistance | 28,350.00 |
| Public Safety | 164,752.00 |
| Solid Waste | 257,000.00 |
| Library | 3,500.00 |
| Parks & Rec | 304,825.00 |
| TIF (ED) | 68,973.00 |
| Debt Service | 15,840.00 |
| TOTAL GENERAL FUND | 5,080,355.00 |

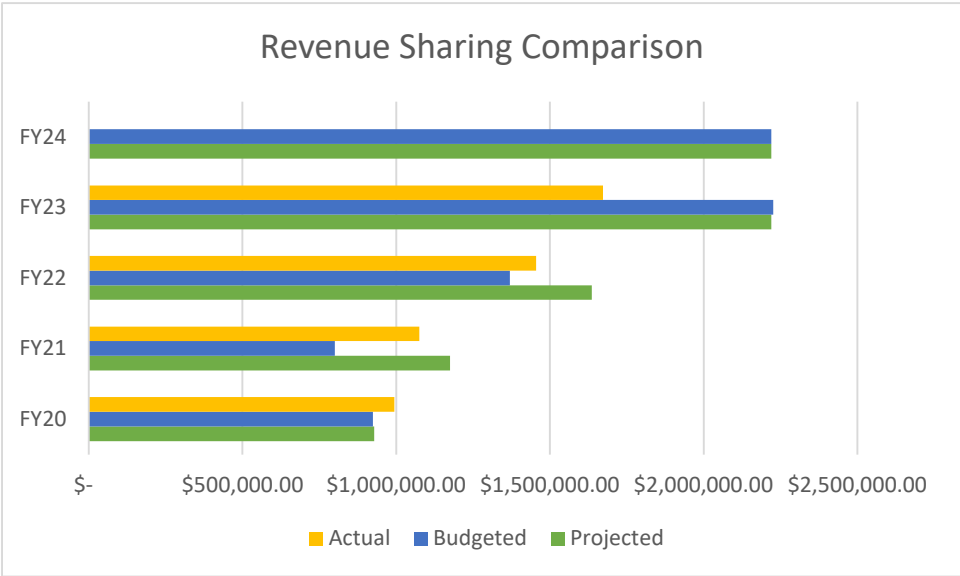
Revenue Sharing:

| Fiscal Year | Projected | Budgeted | Actual |
|-------------|-----------------|-----------------|-------------------|
| FY20 | \$ 928,533.22 | \$ 924,776.00 | \$ 993,859.28 |
| FY21 | \$ 1,175,345.20 | \$ 800,000.00 | \$ 1,074,771.37 |
| FY22 | \$ 1,636,326.26 | \$ 1,370,000.00 | \$ 1,454,663.01 |
| FY23 | \$ 2,219,839.11 | \$ 2,225,913.00 | \$ 1,672,803.28 * |
| FY24 | \$ 2,220,323.03 | \$ 2,220,323.03 | |

*projected through June 30, 2023

Revenue Sharing historical data is listed above. Based on the trend, we are starting to see State Revenue Sharing plateau. The expectation is that as we enter the new normal (post-Covid) world, the State Revenue Sharing will begin to be more consistent until we see a dramatic increase in population.

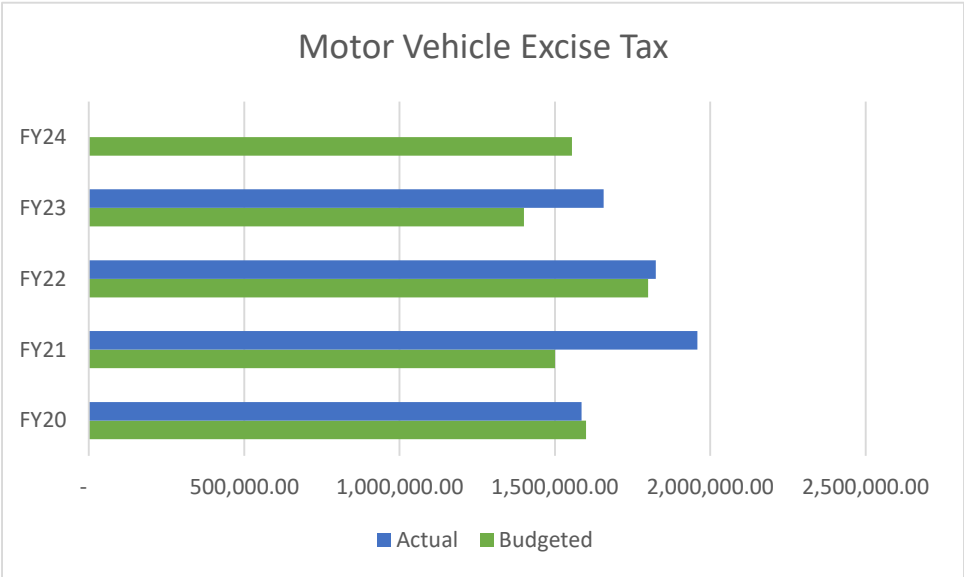




Motor Vehicle Excise Taxes:

| Fiscal Year | Budgeted | Actual |
|-------------|--------------|--------------|
| FY20 | 1,600,000.00 | 1,585,638.39 |
| FY21 | 1,500,000.00 | 1,959,133.42 |
| FY22 | 1,800,000.00 | 1,824,664.27 |
| FY23 | 1,400,000.00 | 1,657,264.86 |
| FY24 | 1,555,383.00 | |

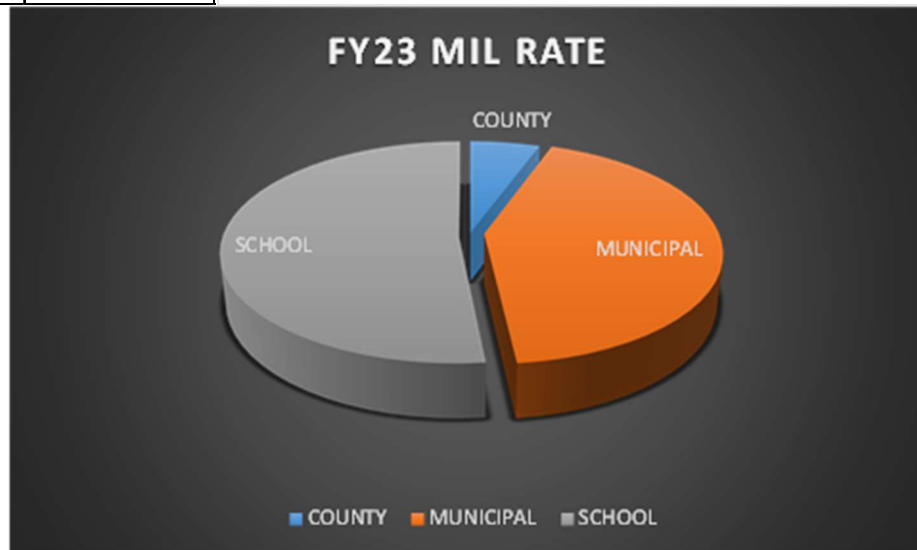
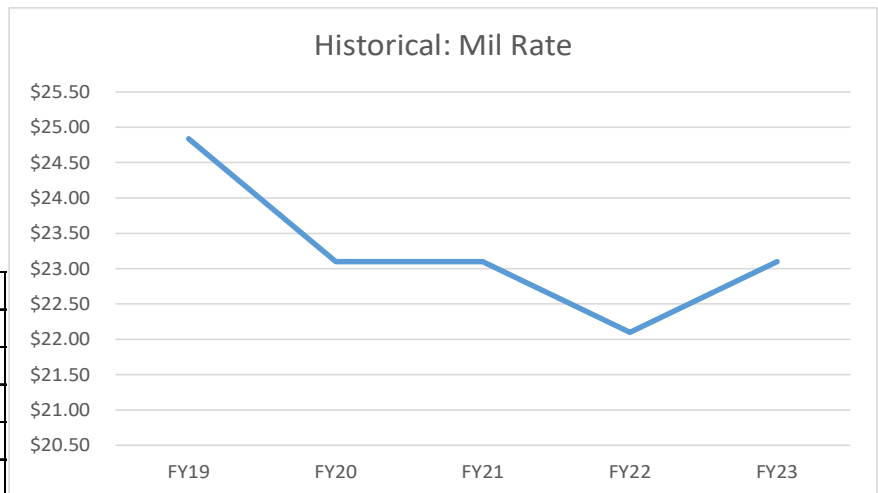
*projected through June 30, 2023



| FY24 Net Difference - Expenses and Revenues - Town | |
|--|------------------|
| 2024 Managerial GF (Excluding County Tax, Debt & School) | \$ 12,129,523.00 |
| 2024 Managerial Other Revenues | \$ 5,080,355.00 |
| \$ Difference between FY23 and FY24 | \$ 7,049,168.00 |
| | |
| \$ Increase Expense Budget FY23 to FY24 net final offset | \$ 969,339.33 |
| \$ Increase Revenue Budget FY23 to FY24 | \$ 285,940.00 |
| Net Effect | \$ 683,399.33 |

Mil Rate:

| Fiscal Year | Mil Rate |
|-------------|----------|
| FY19 | \$ 24.84 |
| FY20 | \$ 23.10 |
| FY21 | \$ 23.10 |
| FY22 | \$ 22.10 |
| FY23 | \$ 23.10 |



| Fiscal Year | County | Municipal | School |
|-------------|--------|-----------|--------|
| FY19 | 5.27% | 40.33% | 54.40% |
| FY20 | 5.20% | 39.20% | 55.60% |
| FY21 | 5.70% | 38.20% | 56.10% |
| FY22 | 5.60% | 39.40% | 55.00% |
| FY23 | 5.59% | 42.73% | 51.68% |

Based on historical trends, as displayed above, we are seeing dips and peaks in the mil rate. The goal is to have the mil rate be more consistent, and when needed show a steady increase rather than a drastic one.

The net effect on the Town in this presentation is \$683,399.33 net of projected revenues. Based on this presentation, the expectation would be approximately 1 mil increase to the mil rate, which would put the Town more in line with where we were before the pandemic.

Fund Balance

Per Town Charter, 12% of the fund balance is to be retained. The FY22 audit is still being finalized as of the date of this presentation. However, the way in which this budget has been built is to incorporate capital improvements into different funding sources (grants, reserve accounts or operating budget). The recommendation from the Finance Director is for the Town to finish the offsets to the pay study step increases in FY24 and then to grow the fund balance over the next two fiscal years.

Acknowledgment

The FY24 Budget continues to focus on financial stability as well as sustainable solutions. This budget will continue to develop discussions around financial planning to align with our capital improvement plan. This budget will be the final year in offsetting the newly adopted pay scale structure for the Town of Lisbon, which has proven to increase employee retention and recruitment. Lastly, it will keep the big picture in sight as we continue to discuss prospects of growth and development in Town.

We look forward to work with the Council to meet the goals and needs of the Town of Lisbon's citizens and employees. We would like to express our sincerest appreciation for all involved in the development of this initial budget and for the continued involvement as we work towards fine-tuning it during this budget process. Finally, we would like to thank all department heads and staff for all of their hard work.

Respectfully,

Glenn Michalowski, Town Manager

Kayla Tierney, Finance Director, Tax Collector and Treasurer

Snapshot of Expenses:

Expense by Department:

| Total General Government Budget | \$ Amount (budgeted) | % of total GF budget |
|---------------------------------|----------------------|----------------------|
| Elected Officials | 28,235.00 | 0.14% |
| Town Manager | 473,696.00 | 2.28% |
| Appeals Board | 1,343.00 | 0.01% |
| Planning Board | 32,527.00 | 0.16% |
| Legal | 70,000.00 | 0.34% |
| Clerk | 201,075.00 | 0.97% |
| Finance | 283,570.00 | 1.37% |
| Tax Collection | 319,003.00 | 1.54% |
| Assessor | 135,067.00 | 0.65% |
| Code Enforcement | 150,857.00 | 0.73% |
| Liability Insurance Program | 123,516.00 | 0.59% |
| Technology | 359,826.00 | 1.73% |
| School | 7,695,723.00 | 37.05% |
| Town Buildings | 349,092.00 | 1.68% |
| Health Officer | 7,203.00 | 0.03% |
| General Assistance | 45,524.00 | 0.22% |
| Police | 2,518,583.00 | 12.13% |
| Fire | 1,018,496.00 | 4.90% |
| Emergency Management | 342,630.00 | 1.65% |
| ACO | 122,043.00 | 0.59% |
| Lisbon Communication Center | 382,573.00 | 1.84% |
| Public Works | 1,775,838.00 | 8.55% |
| Winter Operations (PW) | 499,039.00 | 2.40% |
| Other Public Works | 644,500.00 | 3.10% |
| Solid Waste | 692,985.00 | 3.34% |
| Library | 422,584.00 | 2.03% |
| Parks & Rec | 926,594.00 | 4.46% |
| Other Public Services | 65,179.00 | 0.31% |
| Economic Development | 137,945.00 | 0.66% |
| County Tax | 944,694.00 | 4.55% |
| Total General Government Fund | 20,769,940.00 | 100.00% |

Expenses by Organization Level:

| Expenses: General Fund by Org | YTD Expended |
|--|----------------------|
| 1000-20 Gen Fund - Gen Gov't | 10,223,530.00 |
| 1000-30 Gen Fund - Health & Welfare/General As | 52,727.00 |
| 1000-40 Gen Fund - Public Safety | 4,384,325.00 |
| 1000-50 Gen Fund - Public Works | 3,612,362.00 |
| 1000-60 Gen Fund - Culture & Recreation | 1,414,357.00 |
| 1000-70 Gen Fund - Economic Development | 137,945.00 |
| 1000-85 Gen Fund - Intergovernmental | 944,694.00 |
| TOTAL | 20,769,940.00 |

| Total Budget including School, County and Sewer | \$ Amount (budgeted) | % of total budget |
|---|----------------------|-------------------|
| School | 7,695,723.00 | 35.78% |
| General Fund (All Departments) | 12,129,523.00 | 56.40% |
| County | 944,694.00 | 4.39% |
| Debt Service | 738,126.00 | 3.43% |
| | 21,508,066.00 | 100.00% |
| | Total FY24 Budget | |

How can we provide an example on this? Let's take a \$1 bill and break it down based on the percentages of the total budget above; please note that sewer is excluded from this exercise since it has its own revenue stream and is not based on taxation.



The green portion (56.40%) includes all municipal government departments; the school is separated out and is 35.78%; county is 4.39%; and debt service is 3.43%

EXPENDITURE: PROPOSED MANAGERIAL BUDGET COMPARED TO FY23 ADOPTED BUDGET

| | | | FY24 | compare Managerial to Department | compare Managerial to Department | FY23 |
|----------|-------|---|--|--|---|---------------------------------------|
| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget Appropriation | % Change between Department Head Budget Appropriation and Managerial Budget Appropriation | \$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation | FY23 Approved Budget Appropriation |
| 12020500 | 50108 | Elected Officials | 19,501.00 | -0.04% | (7.00) | 19,508.00 |
| 12020500 | 50202 | Workers Comp Insurance | 92.00 | 61.40% | 35.00 | 57.00 |
| 12020500 | 50230 | FICA Employer Costs | 1,492.00 | 0.00% | - | 1,492.00 |
| 12020500 | 50301 | Office Supplies | 250.00 | -50.00% | (250.00) | 500.00 |
| 12020500 | 50305 | Books and Periodicals | 150.00 | 100.00% | 150.00 | - |
| 12020500 | 50306 | Postage | 50.00 | 0.00% | - | 50.00 |
| 12020500 | 50307 | Advertising | - | -100.00% | (800.00) | 800.00 |
| 12020500 | 50401 | Professional Development | 500.00 | 0.00% | - | 500.00 |
| 12020500 | 50960 | Employee Recognition | 6,200.00 | 24.00% | 1,200.00 | \$ 5,000.00 |
| | | Total 12050500 Elected Officials | \$ 28,235.00 | 1.18% | \$ 328.00 | \$ 27,907.00 |
| 12021000 | 50101 | Town Manager | 113,300.00 | 1.87% | 2,080.00 | \$ 111,220.00 |
| 12021000 | 50104 | Non Supervisory | 177,842.00 | 7.13% | 11,837.00 | \$ 166,005.00 |
| 12021000 | 50107 | Administrative | 48,735.00 | 6.50% | 2,975.00 | \$ 45,760.00 |
| 12021000 | 50201 | Unemployment Costs | 236.00 | -20.81% | (62.00) | \$ 298.00 |
| 12021000 | 50202 | Workers Comp Insurance | 4,850.00 | 37.32% | 1,318.00 | \$ 3,532.00 |
| 12021000 | 50210 | MEPERS - Employer Share | 34,668.00 | 5.23% | 1,724.00 | \$ 32,944.00 |
| 12021000 | 50220 | Health Insurance | 30,775.00 | -51.85% | (33,145.00) | \$ 63,920.00 |
| 12021000 | 50230 | FICA Employer Costs | 26,001.00 | 5.23% | 1,293.00 | \$ 24,708.00 |
| 12021000 | 50301 | Office Supplies | 2,000.00 | 0.00% | - | \$ 2,000.00 |
| 12021000 | 50306 | Postage | 75.00 | -75.00% | (225.00) | \$ 300.00 |
| 12021000 | 50307 | Advertising | 1,000.00 | 0.00% | - | \$ 1,000.00 |
| 12021000 | 50352 | Cell Phone/Allowances | 1,260.00 | 0.00% | - | \$ 1,260.00 |
| 12021000 | 50401 | Professional Development | 7,000.00 | 75.00% | 3,000.00 | \$ 4,000.00 |
| 12021000 | 50402 | Dues and Memberships | 2,000.00 | 1900.00% | 1,900.00 | \$ 100.00 |
| 12021000 | 50413 | Mileage/ travel reimbursement | 6,020.00 | 107.59% | 3,120.00 | \$ 2,900.00 |
| 12021000 | 50451 | Contracted Professional Svs | 5,000.00 | 100.00% | 5,000.00 | \$ - |
| 12021000 | 50452 | Audit services | 12,934.00 | 30.20% | 3,000.00 | \$ 9,934.00 |
| | | Total 12021000 Town Manager | \$ 473,696.00 | 0.81% | \$ 3,815.00 | \$ 469,881.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget Appropriation | % Change between Department Head Budget Appropriation and Managerial Budget Appropriation | \$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation | FY23 Approved Budget Appropriation |
|----------|-------|--------------------------------------|--|--|---|---------------------------------------|
| 12021500 | 50108 | Elected Officials | 788.00 | -0.13% | (1.00) | 789.00 |
| 12021500 | 50202 | Workers Comp Insurance | 4.00 | 300.00% | 3.00 | 1.00 |
| 12021500 | 50230 | FICA Employer Costs | 61.00 | 1.67% | 1.00 | 60.00 |
| 12021500 | 50301 | Office Supplies | 50.00 | 0.00% | - | 50.00 |
| 12021500 | 50306 | Postage | 50.00 | 0.00% | - | 50.00 |
| 12021500 | 50307 | Advertising | 250.00 | 0.00% | - | 250.00 |
| 12021500 | 50401 | Professional Development | 140.00 | 0.00% | - | 140.00 |
| | | Total 12021500 Appeals Board | \$ 1,343.00 | 0.22% | \$ 3.00 | \$ 1,340.00 |
| 12021600 | 50108 | Elected Officials | 5,250.00 | 0.00% | - | 5,250.00 |
| 12021600 | 50202 | Workers Comp Insurance | 25.00 | 78.57% | 11.00 | 14.00 |
| 12021600 | 50230 | FICA Employer Costs | 402.00 | 0.00% | - | 402.00 |
| 12021600 | 50301 | Office Supplies | 250.00 | 0.00% | - | 250.00 |
| 12021600 | 50306 | Postage | 200.00 | 33.33% | 50.00 | 150.00 |
| 12021600 | 50307 | Advertising | 1,000.00 | 33.33% | 250.00 | 750.00 |
| 12021600 | 50401 | Professional Development | 400.00 | 0.00% | - | 400.00 |
| 12021600 | 50451 | Contracted Professional Servic | 25,000.00 | 0.00% | - | 25,000.00 |
| | | Total 12021600 Planning Board | \$ 32,527.00 | 0.97% | \$ 311.00 | \$ 32,216.00 |
| 12022000 | 50450 | Legal expense | 70,000.00 | 0.0% | - | 70,000.00 |
| | | Total 12022000 Legal | \$ 70,000.00 | 0.00% | \$ - | \$ 70,000.00 |
| 12022500 | 50102 | Department Head | 64,272.00 | 0.0% | - | 64,272.00 |
| 12022500 | 50104 | Non Supervisory | 51,903.00 | 33.7% | 13,088.00 | 38,815.00 |
| 12022500 | 50130 | Temporary/seasonal | 10,000.00 | 25.0% | 2,000.00 | 8,000.00 |
| 12022500 | 50140 | Overtime wages | 2,600.00 | 0.0% | - | 2,600.00 |
| 12022500 | 50201 | Unemployment Costs | 239.00 | 28.5% | 53.00 | 186.00 |
| 12022500 | 50202 | Workers Comp Insurance | 603.00 | 83.8% | 275.00 | 328.00 |
| 12022500 | 50210 | MEPERS - Employer Share | 10,330.00 | 1.1% | 110.00 | 10,220.00 |
| 12022500 | 50220 | Health Insurance | 14,986.00 | -57.9% | (20,579.00) | 35,565.00 |
| 12022500 | 50230 | FICA Employer Costs | 9,852.00 | 13.3% | 1,155.00 | 8,697.00 |
| 12022500 | 50301 | Office Supplies | 5,300.00 | 165.0% | 3,300.00 | 2,000.00 |
| 12022500 | 50306 | Postage | 4,200.00 | 162.5% | 2,600.00 | 1,600.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget Appropriation | % Change between Department Head Budget Appropriation and Managerial Budget Appropriation | \$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation | FY23 Approved Budget Appropriation |
|----------|-------|--------------------------------|--|--|---|---------------------------------------|
| 12022500 | 50307 | Advertising | 1,800.00 | 125.0% | 1,000.00 | 800.00 |
| 12022500 | 50308 | Printing | 5,200.00 | 92.6% | 2,500.00 | 2,700.00 |
| 12022500 | 50352 | Cell Phone/Allowances | 420.00 | 0.0% | - | 420.00 |
| 12022500 | 50401 | Professional Development | 2,000.00 | 11.1% | 200.00 | 1,800.00 |
| 12022500 | 50402 | Dues and Memberships | 400.00 | 0.0% | - | 400.00 |
| 12022500 | 50412 | Meals and Lodging | 1,010.00 | 0.0% | - | 1,010.00 |
| 12022500 | 50413 | Mileage/ travel reimbursement | 450.00 | 0.0% | - | 450.00 |
| 12022500 | 50451 | Contracted Professional Servic | 2,260.00 | 79.4% | 1,000.00 | 1,260.00 |
| 12022500 | 50455 | Profesional Services | 10,450.00 | 0.0% | - | 10,450.00 |
| 12022500 | 50536 | R&M: Equipment | 2,800.00 | 0.0% | - | 2,800.00 |
| | | Total 12022500 Clerk | \$ 201,075.00 | 3.45% | \$ 6,702.00 | \$ 194,373.00 |
| 12023000 | 50102 | Department Head | 90,281.00 | 3.0% | 2,635.00 | 87,646.00 |
| 12023000 | 50104 | Non Supervisory | 94,164.00 | 11.6% | 9,775.00 | 84,389.00 |
| 12023000 | 50140 | Overtime wages | 1,500.00 | 200.0% | 1,000.00 | 500.00 |
| 12023000 | 50201 | Unemployment Costs | 177.00 | -21.0% | (47.00) | 224.00 |
| 12023000 | 50202 | Workers Comp Insurance | 870.00 | 103.3% | 442.00 | 428.00 |
| 12023000 | 50210 | MEPERS - Employer Share | 18,814.00 | 7.2% | 1,266.00 | 17,548.00 |
| 12023000 | 50220 | Health Insurance | 51,583.00 | 10.6% | 4,938.00 | 46,645.00 |
| 12023000 | 50230 | FICA Employer Costs | 14,225.00 | 7.8% | 1,026.00 | 13,199.00 |
| 12023000 | 50301 | Office Supplies | 3,000.00 | 0.0% | - | 3,000.00 |
| 12023000 | 50306 | Postage | 1,000.00 | 25.0% | 200.00 | 800.00 |
| 12023000 | 50352 | Cell Phone/Allowances | 420.00 | 0.0% | - | 420.00 |
| 12023000 | 50401 | Professional Development | 4,400.00 | 0.0% | - | 4,400.00 |
| 12023000 | 50402 | Dues and Memberships | 500.00 | 0.0% | - | 500.00 |
| 12023000 | 50413 | Mileage/ travel reimbursement | 1,000.00 | 100.0% | 500.00 | 500.00 |
| 12023000 | 50451 | Contracted Professional Servic | 1,636.00 | 0.0% | - | 1,636.00 |
| | | Total 12023000 Finance | \$ 283,570.00 | 8.30% | \$ 21,735.00 | \$ 261,835.00 |
| 12023500 | 50102 | Department Head | 70,000.00 | 100.0% | 70,000.00 | - |
| 12023500 | 50104 | Non Supervisory | 120,939.00 | 3.0% | 3,514.00 | 117,425.00 |
| 12023500 | 50140 | Overtime | 2,500.00 | 0.0% | - | 2,500.00 |
| 12023500 | 50201 | Unemployment Costs | 236.00 | 5.4% | 12.00 | 224.00 |
| 12023500 | 50202 | Workers Comp Insurance | 905.00 | 168.5% | 568.00 | 337.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget Appropriation | % Change between Department Head Budget Appropriation and Managerial Budget Appropriation | \$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation | FY23 Approved Budget Appropriation |
|----------|-------|--------------------------------------|--|--|---|---------------------------------------|
| 12023500 | 50210 | MEPERS - Employer Share | 19,476.00 | 62.6% | 7,498.00 | 11,978.00 |
| 12023500 | 50220 | Health Insurance | 77,548.00 | 99.0% | 38,572.00 | 38,976.00 |
| 12023500 | 50230 | FICA Employer Costs | 14,799.00 | 61.3% | 5,625.00 | 9,174.00 |
| 12023500 | 50301 | Office Supplies | 3,000.00 | 0.0% | - | 3,000.00 |
| 12023500 | 50306 | Postage | 8,000.00 | 0.0% | - | 8,000.00 |
| 12023500 | 50401 | Professional Development | 1,000.00 | 66.7% | 400.00 | 600.00 |
| 12023500 | 50402 | Dues and Memberships | 100.00 | 100.0% | 100.00 | - |
| 12023500 | 50413 | Mileage/ travel reimbursement | 500.00 | 0.0% | - | 500.00 |
| | | Total 12023500 Tax Collection | \$ 319,003.00 | 65.53% | \$ 126,289.00 | \$ 192,714.00 |
| 12024000 | 50104 | Non-supervisory wages | 50,690.00 | 106.0% | 26,083.00 | 24,607.00 |
| 12024000 | 50201 | Unemployment Costs | 59.00 | -21.3% | (16.00) | 75.00 |
| 12024000 | 50202 | Workers Comp Insurance | 238.00 | 108.8% | 124.00 | 114.00 |
| 12024000 | 50210 | MEPERS - Employer Share | 5,171.00 | 106.0% | 2,661.00 | 2,510.00 |
| 12024000 | 50220 | Health Insurance | 3,231.00 | 106.1% | 1,663.00 | 1,568.00 |
| 12024000 | 50230 | FICA Employer Costs | 3,878.00 | 106.1% | 1,996.00 | 1,882.00 |
| 12024000 | 50301 | Office Supplies | 1,700.00 | 300.0% | 1,275.00 | 425.00 |
| 12024000 | 50306 | Postage | 400.00 | 33.3% | 100.00 | 300.00 |
| 12024000 | 50308 | Printing | 350.00 | 6.1% | 20.00 | 330.00 |
| 12024000 | 50401 | Professional Development | 600.00 | 20.0% | 100.00 | 500.00 |
| 12024000 | 50402 | Dues and Memberships | 200.00 | 33.3% | 50.00 | 150.00 |
| 12024000 | 50413 | Mileage/ travel reimbursement | 700.00 | 100.0% | 350.00 | 350.00 |
| 12024000 | 50451 | Contracted Professional Servic | 35,000.00 | 0.0% | - | 35,000.00 |
| 12024000 | 50470 | Registry Services | 850.00 | 21.4% | 150.00 | 700.00 |
| 12024000 | 50624 | Mapping & Microfiliming | 2,000.00 | 0.0% | - | 2,000.00 |
| 12024000 | 53935 | Revaluation | 30,000.00 | 0.0% | - | 30,000.00 |
| | | Total 12024000 Assessor | \$ 135,067.00 | 34.38% | \$ 34,556.00 | \$ 100,511.00 |
| 12024500 | 50102 | Department Head | 79,573.00 | 3.0% | 2,318.00 | 77,255.00 |
| 12024500 | 50104 | Non Supervisory | 18,211.00 | -56.4% | (23,555.00) | 41,766.00 |
| 12024500 | 50201 | Unemployment Costs | 118.00 | -20.8% | (31.00) | 149.00 |
| 12024500 | 50202 | Workers Comp Insurance | 2,747.00 | 6.6% | 169.00 | 2,578.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget Appropriation | % Change between Department Head Budget Appropriation and Managerial Budget Appropriation | \$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation | FY23 Approved Budget Appropriation |
|----------|-------|---|--|--|---|---------------------------------------|
| 12024500 | 50210 | MEPERS - Employer Share | 8,117.00 | -21.9% | (2,273.00) | 10,390.00 |
| 12024500 | 50220 | Health Insurance | 27,270.00 | 38.8% | 7,625.00 | 19,645.00 |
| 12024500 | 50230 | FICA Employer Costs | 7,481.00 | -17.8% | (1,624.00) | 9,105.00 |
| 12024500 | 50301 | Office Supplies | 1,600.00 | 1.6% | 25.00 | 1,575.00 |
| 12024500 | 50306 | Postage | 200.00 | 33.3% | 50.00 | 150.00 |
| 12024500 | 50352 | Cell Phone/Allowances | 420.00 | 0.0% | - | 420.00 |
| 12024500 | 50375 | Gas | 850.00 | 0.0% | - | 850.00 |
| 12024500 | 50401 | Professional Development | 800.00 | 33.3% | 200.00 | 600.00 |
| 12024500 | 50402 | Dues and Memberships | 120.00 | 0.0% | - | 120.00 |
| 12024500 | 50501 | Vehicle Repairs | 200.00 | -80.0% | (800.00) | 1,000.00 |
| 12024500 | 50624 | Mapping & Microfiliming | 3,150.00 | 215.0% | 2,150.00 | 1,000.00 |
| | | Total 12024500 Code Enforcement | \$ 150,857.00 | -9.45% | \$ (15,746.00) | \$ 166,603.00 |
| 12025500 | 50221 | HRA Costs | 34,500.00 | 15.0% | 4,500.00 | 30,000.00 |
| 12025500 | 50601 | General Liability | 6,650.00 | 15.0% | 868.00 | 5,782.00 |
| 12025500 | 50602 | Vehicle Insurance | 23,033.00 | 15.0% | 3,005.00 | 20,028.00 |
| 12025500 | 50603 | Police Liability | 6,097.00 | 15.0% | 796.00 | 5,301.00 |
| 12025500 | 50604 | Property Insurance | 43,728.00 | 15.0% | 5,704.00 | 38,024.00 |
| 12025500 | 50606 | Crime Insurance | 489.00 | 15.1% | 64.00 | 425.00 |
| 12025500 | 50607 | Public Officials | 1,777.00 | 15.0% | 232.00 | 1,545.00 |
| 12025500 | 50608 | Employment Liability | 2,371.00 | 15.0% | 310.00 | 2,061.00 |
| 12025500 | 50609 | Public Officials Bond Insuranc | 3,422.00 | 15.0% | 447.00 | 2,975.00 |
| 12025500 | 50610 | Critical Incident Ins. | 1,449.00 | 15.0% | 189.00 | 1,260.00 |
| | | Total 12025500 Liability Insurance Progr | \$ 123,516.00 | 15.00% | \$ 16,115.00 | \$ 107,401.00 |
| 12026500 | 50360 | Minor equipment | 31,200.00 | 48.6% | 10,200.00 | \$ 21,000.00 |
| 12026500 | 50454 | Internet and website hosting | 14,256.00 | 2.8% | 395.00 | \$ 13,861.00 |
| 12026500 | 50530 | Software and Services | 252,370.00 | 14.3% | 31,570.00 | \$ 220,800.00 |
| 12026500 | 50536 | R&M: Equipment | 62,000.00 | 158.3% | 38,000.00 | \$ 24,000.00 |
| | | Total 12026500 Technology | \$ 359,826.00 | 28.67% | \$ 80,165.00 | \$ 279,661.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget Appropriation | % Change between Department Head Budget Appropriation and Managerial Budget Appropriation | \$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation | FY23 Approved Budget Appropriation |
|----------|-------|---|--|--|---|---------------------------------------|
| 12028000 | 51300 | Required Local Share | 4,799,493.00 | 8.7% | 382,110.00 | \$ 4,417,383.00 |
| 12028000 | 51310 | Add'l Local Share | 2,448,583.00 | -14.2% | (406,228.00) | \$ 2,854,811.00 |
| 12028000 | 51320 | Local Share Debt | 430,229.00 | -2.0% | (8,591.00) | \$ 438,820.00 |
| 12028000 | 51330 | Local Share Adult Education | 17,418.00 | -20.3% | (4,450.00) | \$ 21,868.00 |
| | | Total 12028000 School | \$ 7,695,723.00 | -0.48% | \$ (37,159.00) | \$ 7,732,882.00 |
| 12051500 | 50104 | Non-supervisory wages | 15,783.00 | -2.1% | (337.00) | 16,120.00 |
| 12051500 | 50201 | Unemployment Costs | 59.00 | -21.3% | (16.00) | 75.00 |
| 12051500 | 50202 | Workers Comp Insurance | 613.00 | 16.3% | 86.00 | 527.00 |
| 12051500 | 50230 | FICA taxes | 1,017.00 | -17.5% | (216.00) | 1,233.00 |
| 12051500 | 50302 | Operating supplies | 6,500.00 | 0.0% | - | 6,500.00 |
| 12051500 | 50451 | Contracted Professional Servic | - | -100.0% | (20,000.00) | 20,000.00 |
| 12051500 | 50510 | Electricity | 48,000.00 | 0.0% | - | 48,000.00 |
| 12051500 | 50511 | Water usage fees | 2,622.00 | 14.0% | 322.00 | 2,300.00 |
| 12051500 | 50512 | Telephone | 10,500.00 | 0.0% | - | 10,500.00 |
| 12051500 | 50513 | Sewer Expense | 857.00 | 4.0% | 33.00 | 824.00 |
| 12051500 | 50514 | Heating Fuel | 20,000.00 | 19.8% | 3,300.00 | 16,700.00 |
| 12051500 | 50515 | Natural Gas | 37,000.00 | 8.8% | 3,000.00 | 34,000.00 |
| 12051500 | 50520 | Building Expense | 138,141.00 | 207.0% | 93,141.00 | 45,000.00 |
| 12051500 | 50536 | R&M: Equipment | 45,000.00 | 15.7% | 6,095.00 | 38,905.00 |
| 12051500 | 50549 | R & M Buildings | 23,000.00 | 0.0% | - | 23,000.00 |
| | | Total 12051500 Town Buildings | \$ 349,092.00 | 32.39% | \$ 85,408.00 | \$ 263,684.00 |
| | | Total 12020000 General Government Excluding School | \$ 2,527,807.00 | 16.59% | \$ 359,681.00 | \$ 2,168,126.00 |
| 13030500 | 50102 | Department Head | 5,901.00 | 3.0% | 172.00 | 5,729.00 |
| 13030500 | 50202 | Workers Comp Insurance | 198.00 | 7.0% | 13.00 | 185.00 |
| 13030500 | 50210 | MEPERS - Employer Share | 602.00 | 3.1% | 18.00 | 584.00 |
| 13030500 | 50230 | FICA Employer Costs | 452.00 | 3.2% | 14.00 | 438.00 |
| 13030500 | 50301 | Office Supplies | 50.00 | 0.0% | - | 50.00 |
| | | Total 13030500 Health Officer | \$ 7,203.00 | 3.11% | \$ 217.00 | \$ 6,986.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget Appropriation | % Change between Department Head Budget Appropriation and Managerial Budget Appropriation | \$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation | FY23 Approved Budget Appropriation |
|----------|-------|--|--|--|---|---------------------------------------|
| 13031000 | 50140 | Overtime wages | 2,500.00 | 0.0% | - | 2,500.00 |
| 13031000 | 50202 | Workers Comp Insurance | 12.00 | -14.3% | (2.00) | 14.00 |
| 13031000 | 50210 | MEPERS - Employer Share | 255.00 | 0.0% | - | 255.00 |
| 13031000 | 50230 | FICA Employer Costs | 192.00 | 0.0% | - | 192.00 |
| 13031000 | 50301 | Office Supplies | 800.00 | 0.0% | - | 800.00 |
| 13031000 | 50306 | Postage | 100.00 | 0.0% | - | 100.00 |
| 13031000 | 50352 | Cell Phone allowance | 365.00 | 0.0% | - | 365.00 |
| 13031000 | 50401 | Professional Development | 800.00 | 0.0% | - | 800.00 |
| 13031000 | 50440 | General Assistance | 40,500.00 | 35.0% | 10,500.00 | 30,000.00 |
| | | Total 13031000 General Assistance | \$ 45,524.00 | 29.97% | \$ 10,498.00 | \$ 35,026.00 |
| 14040500 | 50102 | Department Head | 98,144.00 | 3.0% | 2,859.00 | 95,285.00 |
| 14040500 | 50104 | Non Supervisory | 1,098,057.00 | 10.8% | 107,132.00 | 990,925.00 |
| 14040500 | 50107 | Administrative | 53,603.00 | 3.0% | 1,561.00 | 52,042.00 |
| 14040500 | 50116 | Union | 17,000.00 | 0.0% | - | 17,000.00 |
| 14040500 | 50117 | Misc. Police Detail | 10,000.00 | 42.9% | 3,000.00 | 7,000.00 |
| 14040500 | 50130 | Temporary/seasonal | 34,994.00 | 0.0% | - | 34,994.00 |
| 14040500 | 50140 | Overtime wages | 47,704.00 | 21.1% | 8,304.00 | 39,400.00 |
| 14040500 | 50143 | Court time | 5,000.00 | 0.0% | - | 5,000.00 |
| 14040500 | 50145 | Replacement Wages | 170,178.00 | 18.0% | 25,978.00 | 144,200.00 |
| 14040500 | 50201 | Unemployment Costs | 1,309.00 | -21.0% | (349.00) | 1,658.00 |
| 14040500 | 50202 | Workers Comp Insurance | 74,449.00 | 75.3% | 31,980.00 | 42,469.00 |
| 14040500 | 50210 | MEPERS - Employer Share | 187,115.00 | 6.5% | 11,473.00 | 175,642.00 |
| 14040500 | 50220 | Health Insurance | 347,580.00 | 10.5% | 33,130.00 | 314,450.00 |
| 14040500 | 50230 | FICA Employer Costs | 116,103.00 | 10.9% | 11,386.00 | 104,717.00 |
| 14040500 | 50260 | Uniform cleaning | 500.00 | 0.0% | - | 500.00 |
| 14040500 | 50301 | Office Supplies | 5,150.00 | 0.0% | - | 5,150.00 |
| 14040500 | 50302 | Operating supplies | 17,000.00 | 21.4% | 3,000.00 | 14,000.00 |
| 14040500 | 50306 | Postage | 300.00 | -14.3% | (50.00) | 350.00 |
| 14040500 | 50307 | Advertising | 200.00 | 0.0% | - | 200.00 |
| 14040500 | 50308 | Printing | 3,400.00 | 30.8% | 800.00 | 2,600.00 |
| 14040500 | 50349 | Recruitment Testing | 1,750.00 | 0.0% | - | 1,750.00 |
| 14040500 | 50351 | Clothing/Boot Allowance | 21,800.00 | 12.4% | 2,400.00 | 19,400.00 |
| 14040500 | 50352 | Cell Phone/Allowances | 6,634.00 | 5.7% | 360.00 | 6,274.00 |
| 14040500 | 50353 | Physicals | 1,900.00 | 0.0% | - | 1,900.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget Appropriation | % Change between Department Head Budget Appropriation and Managerial Budget Appropriation | \$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation | FY23 Approved Budget Appropriation |
|----------|-------|-------------------------------|--|--|---|---------------------------------------|
| 14040500 | 50375 | Gas | 33,775.00 | -10.6% | (4,000.00) | 37,775.00 |
| 14040500 | 50377 | Diesel | 234.00 | 0.0% | - | 234.00 |
| 14040500 | 50378 | Tires Expense | 6,628.00 | 29.3% | 1,500.00 | 5,128.00 |
| 14040500 | 50401 | Professional Development | 18,000.00 | 13.3% | 2,114.00 | 15,886.00 |
| 14040500 | 50413 | Mileage/ travel reimbursement | 450.00 | 0.0% | - | 450.00 |
| 14040500 | 50415 | Education Program | 2,608.00 | 0.0% | - | 2,608.00 |
| 14040500 | 50501 | Vehicle Repairs | 13,000.00 | 0.0% | - | 13,000.00 |
| 14040500 | 50512 | Telephone | 7,768.00 | 0.0% | - | 7,768.00 |
| 14040500 | 50532 | R&M Office Equipment | 2,000.00 | 0.0% | - | 2,000.00 |
| 14040500 | 50536 | R&M: Equipment | 5,500.00 | 0.0% | - | 5,500.00 |
| 14040500 | 50710 | Equipment | 18,750.00 | 400.0% | 15,000.00 | 3,750.00 |
| 14040500 | 50720 | Equipment – vehicles | 90,000.00 | 34.3% | 23,000.00 | 67,000.00 |
| | | Total 14040500 Police | \$ 2,518,583.00 | 12.54% | \$ 280,578.00 | \$ 2,238,005.00 |
| 14041500 | 50102 | Department Head | 95,232.00 | 8.7% | 7,586.00 | 87,646.00 |
| 14041500 | 50104 | Non Supervisory | 198,776.00 | 118.9% | 107,981.00 | 90,795.00 |
| 14041500 | 50130 | Temporary/seasonal wages | 208,526.00 | 13.9% | 25,396.00 | 183,130.00 |
| 14041500 | 50201 | Unemployment Costs | 1,253.00 | 25.8% | 257.00 | 996.00 |
| 14041500 | 50202 | Workers Comp Insurance | 68,528.00 | 276.5% | 50,328.00 | 18,200.00 |
| 14041500 | 50210 | MEPERS - Employer Share | 37,633.00 | 57.4% | 13,722.00 | 23,911.00 |
| 14041500 | 50220 | Health Insurance | 96,793.00 | 83.2% | 43,952.00 | 52,841.00 |
| 14041500 | 50230 | FICA Employer Costs | 38,444.00 | 39.0% | 10,784.00 | 27,660.00 |
| 14041500 | 50301 | Office Supplies | 500.00 | 0.0% | - | 500.00 |
| 14041500 | 50302 | Operating supplies | 9,000.00 | 0.0% | - | 9,000.00 |
| 14041500 | 50306 | Postage | 75.00 | 0.0% | - | 75.00 |
| 14041500 | 50351 | Clothing/Boot Allowance | 6,000.00 | 50.0% | 2,000.00 | 4,000.00 |
| 14041500 | 50352 | Cell Phone/Allowances | 420.00 | 0.0% | - | 420.00 |
| 14041500 | 50353 | Physicals | 5,000.00 | 0.0% | - | 5,000.00 |
| 14041500 | 50370 | Parts - Supplies | 6,200.00 | 0.0% | - | 6,200.00 |
| 14041500 | 50375 | Gas | 2,400.00 | 22.1% | 435.00 | 1,965.00 |
| 14041500 | 50377 | Diesel | 8,420.00 | 60.7% | 3,180.00 | 5,240.00 |
| 14041500 | 50378 | Tires Expense | 4,800.00 | 71.4% | 2,000.00 | 2,800.00 |
| 14041500 | 50401 | Professional Development | 7,500.00 | 0.0% | - | 7,500.00 |
| 14041500 | 50413 | Mileage/ travel reimbursement | 150.00 | 0.0% | - | 150.00 |
| 14041500 | 50490 | Capital Projects Reserve | 75,000.00 | 0.0% | - | 75,000.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget Appropriation | % Change between Department Head Budget Appropriation and Managerial Budget Appropriation | \$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation | FY23 Approved Budget Appropriation |
|----------|-------|--|--|--|---|---------------------------------------|
| 14041500 | 50511 | Water Usage | 599.00 | 14.1% | 74.00 | 525.00 |
| 14041500 | 50512 | Telephone | 2,508.00 | 0.0% | - | 2,508.00 |
| 14041500 | 50513 | Sewer Expense | 361.00 | 4.0% | 14.00 | 347.00 |
| 14041500 | 50536 | R&M: Equipment | 40,000.00 | 60.0% | 15,000.00 | 25,000.00 |
| 14041500 | 50544 | R & M: Radios | 16,878.00 | 22.1% | 3,058.00 | 13,820.00 |
| 14041500 | 50560 | Fire Fighting Foam | 3,500.00 | 16.7% | 500.00 | 3,000.00 |
| 14041500 | 50561 | EMS Supplies | 2,500.00 | 0.0% | - | 2,500.00 |
| 14041500 | 50562 | Personal Protective Equipment | 40,900.00 | -5.0% | (2,147.00) | 43,047.00 |
| 14041500 | 50563 | Hose Replacement | 12,000.00 | 6.2% | 700.00 | 11,300.00 |
| 14041500 | 50710 | Equipment | 28,600.00 | -33.9% | (14,700.00) | 43,300.00 |
| | | Total 14041500 Fire Department | \$ 1,018,496.00 | 36.09% | \$ 270,120.00 | \$ 748,376.00 |
| 14043000 | 50100 | LEMS Stipend | 340,610.00 | 1.8% | 5,983.00 | 334,627.00 |
| 14043000 | 50104 | Non Supervisory | 1,658.00 | 3.0% | 49.00 | 1,609.00 |
| 14043000 | 50201 | Unemployment Costs | 9.00 | -10.0% | (1.00) | 10.00 |
| 14043000 | 50202 | Workers Comp Insurance | 56.00 | -1.8% | (1.00) | 57.00 |
| 14043000 | 50210 | MEPERS - EMPLOYER SHARE | 170.00 | 100.0% | 170.00 | - |
| 14043000 | 50230 | FICA Employer Costs | 127.00 | 3.3% | 4.00 | 123.00 |
| | | Total 14043000 Emergency Management | \$ 342,630.00 | 1.84% | \$ 6,204.00 | \$ 336,426.00 |
| 14045000 | 50104 | Non Supervisory | 56,779.00 | 3.0% | 1,654.00 | 55,125.00 |
| 14045000 | 50140 | Overtime | 2,160.00 | 0.0% | - | 2,160.00 |
| 14045000 | 50201 | Unemployment Costs | 86.00 | -23.2% | (26.00) | 112.00 |
| 14045000 | 50202 | Workers Comp Insurance | 1,048.00 | 18.7% | 165.00 | 883.00 |
| 14045000 | 50210 | MEPERS - Employer Share | 5,792.00 | 2.0% | 115.00 | 5,677.00 |
| 14045000 | 50220 | Health Insurance | 27,270.00 | 9.7% | 2,418.00 | 24,852.00 |
| 14045000 | 50230 | FICA Employer Costs | 4,509.00 | 2.9% | 127.00 | 4,382.00 |
| 14045000 | 50302 | Operating supplies | 1,000.00 | 0.0% | - | 1,000.00 |
| 14045000 | 50351 | Clothing/Boot Allowance | 600.00 | 0.0% | - | 600.00 |
| 14045000 | 50352 | Cell Phone/Allowances | 720.00 | 15.2% | 95.00 | 625.00 |
| 14045000 | 50375 | Gas | 3,968.00 | 0.0% | - | 3,968.00 |
| 14045000 | 50378 | Tires Expense | 700.00 | 0.0% | - | 700.00 |
| 14045000 | 50401 | Professional Development | 400.00 | 0.0% | - | 400.00 |
| 14045000 | 50453 | Animal Shelter Services | 14,761.00 | 4.8% | 680.00 | 14,081.00 |

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|----------|-------|---|--|--|---|---------------------------------------|
| 14045000 | 50536 | R&M: Equipment | 2,000.00 | 110.5% | 1,050.00 | 950.00 |
| 14045000 | 50710 | Equipment | 250.00 | 0.0% | - | 250.00 |
| 14045000 | 50720 | Vehicles | 0.00 | 0.0% | - | - |
| | | Total 14045000 Animal Control Officer | \$ 122,043.00 | 5.4% | \$ 6,278.00 | \$ 115,765.00 |
| 14046000 | 50104 | Non Supervisory | 199,286.00 | 1.9% | 3,803.00 | 195,483.00 |
| 14046000 | 50116 | Union | 3,500.00 | 0.0% | - | 3,500.00 |
| 14046000 | 50130 | Temporary/seasonal | 21,630.00 | 0.0% | - | 21,630.00 |
| 14046000 | 50140 | Overtime wages | 1,350.00 | 0.0% | - | 1,350.00 |
| 14046000 | 50145 | Replacement Wages | 62,325.00 | 21.0% | 10,825.00 | 51,500.00 |
| 14046000 | 50201 | Unemployment Costs | 360.00 | 20.8% | 62.00 | 298.00 |
| 14046000 | 50202 | Workers Comp Insurance | 1,318.00 | 71.4% | 549.00 | 769.00 |
| 14046000 | 50210 | MEPERS - Employer Share | 33,275.00 | 1.2% | 400.00 | 32,875.00 |
| 14046000 | 50220 | Health Insurance | 29,345.00 | -26.8% | (10,746.00) | 40,091.00 |
| 14046000 | 50230 | FICA Employer Costs | 22,039.00 | 6.5% | 1,349.00 | 20,690.00 |
| 14046000 | 50301 | Office Supplies | 1,000.00 | 0.0% | - | 1,000.00 |
| 14046000 | 50307 | Advertising | 120.00 | 0.0% | - | 120.00 |
| 14046000 | 50349 | Recruitment Testing | 300.00 | 0.0% | - | 300.00 |
| 14046000 | 50351 | Clothing/Boot Allowance | 2,250.00 | 0.0% | - | 2,250.00 |
| 14046000 | 50401 | Professional Development | 1,450.00 | 0.0% | - | 1,450.00 |
| 14046000 | 50512 | Telephone | 1,900.00 | 0.0% | - | 1,900.00 |
| 14046000 | 50536 | R&M: Equipment | 1,125.00 | 0.0% | - | 1,125.00 |
| | | Total 14046000 Lisbon Communications Cen | \$ 382,573.00 | 1.66% | \$ 6,242.00 | \$ 376,331.00 |
| 15050500 | 40402 | Fees & Fines | 2,500.00 | 0.0% | - | 2,500.00 |
| 15050500 | 50102 | Department Head | 92,724.00 | 3.0% | 2,699.00 | 90,025.00 |
| 15050500 | 50104 | Non Supervisory | 456,561.00 | 5.7% | 24,535.00 | 432,026.00 |
| 15050500 | 50107 | Administrative | 41,927.00 | 11.8% | 4,435.00 | 37,492.00 |
| 15050500 | 50116 | Union | 25,500.00 | 0.0% | - | 25,500.00 |
| 15050500 | 50140 | Overtime wages | 40,000.00 | 0.0% | - | 40,000.00 |
| 15050500 | 50201 | Unemployment Costs | 706.00 | -13.9% | (114.00) | 820.00 |
| 15050500 | 50202 | Workers Comp Insurance | 47,676.00 | 23.2% | 8,970.00 | 38,706.00 |
| 15050500 | 50210 | MEPERS - Employer Share | 64,384.00 | 5.3% | 3,231.00 | 61,153.00 |
| 15050500 | 50220 | Health Insurance | 141,329.00 | 19.5% | 23,041.00 | 118,288.00 |

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|----------|-------|--------------------------------|--|--|---|---------------------------------------|
| 15050500 | 50230 | FICA Employer Costs | 50,239.00 | 5.1% | 2,423.00 | 47,816.00 |
| 15050500 | 50240 | Medical testing | 1,000.00 | 66.7% | 400.00 | 600.00 |
| 15050500 | 50301 | Office Supplies | 2,000.00 | 33.3% | 500.00 | 1,500.00 |
| 15050500 | 50302 | Operating supplies | 8,500.00 | 0.0% | - | 8,500.00 |
| 15050500 | 50306 | Postage | 150.00 | 0.0% | - | 150.00 |
| 15050500 | 50307 | Advertising | 1,500.00 | 50.0% | 500.00 | 1,000.00 |
| 15050500 | 50330 | Drug Testing | 1,500.00 | 0.0% | - | 1,500.00 |
| 15050500 | 50351 | Clothing/Boot Allowance | 10,750.00 | 0.0% | - | 10,750.00 |
| 15050500 | 50352 | Cell Phone/Allowances | 1,600.00 | 0.0% | - | 1,600.00 |
| 15050500 | 50360 | Minor equipment | 5,000.00 | 66.7% | 2,000.00 | 3,000.00 |
| 15050500 | 50363 | Culverts | 15,000.00 | 0.0% | - | 15,000.00 |
| 15050500 | 50366 | Asphalt- Hot Top | 25,000.00 | 0.0% | - | 25,000.00 |
| 15050500 | 50367 | Excavation Expense | 5,000.00 | 0.0% | - | 5,000.00 |
| 15050500 | 50370 | Parts - Supplies | 80,000.00 | 45.5% | 25,000.00 | 55,000.00 |
| 15050500 | 50371 | Sand & Gravel | 20,000.00 | 33.3% | 5,000.00 | 15,000.00 |
| 15050500 | 50375 | Gas | 9,000.00 | 9.2% | 760.00 | 8,240.00 |
| 15050500 | 50376 | Oils and lubricants | 6,000.00 | 33.3% | 1,500.00 | 4,500.00 |
| 15050500 | 50377 | Diesel | 32,000.00 | -9.4% | (3,312.00) | 35,312.00 |
| 15050500 | 50378 | Tires Expense | 6,500.00 | 30.0% | 1,500.00 | 5,000.00 |
| 15050500 | 50401 | Professional Development | 5,200.00 | 30.0% | 1,200.00 | 4,000.00 |
| 15050500 | 50412 | Meals and Lodging | 665.00 | 33.0% | 165.00 | 500.00 |
| 15050500 | 50413 | Mileage/ travel reimbursement | 500.00 | 0.0% | - | 500.00 |
| 15050500 | 50430 | Filing fees/licenses/permits | 1,200.00 | 0.0% | - | 1,200.00 |
| 15050500 | 50455 | Profesional Services | 28,000.00 | 6.1% | 1,600.00 | 26,400.00 |
| 15050500 | 50511 | Water Usage | 570.00 | 14.0% | 70.00 | 500.00 |
| 15050500 | 50512 | Telephone | 4,020.00 | 0.0% | - | 4,020.00 |
| 15050500 | 50513 | Sewer Expense | 637.00 | 4.1% | 25.00 | 612.00 |
| 15050500 | 50535 | Rental of Equipment | 25,000.00 | 0.0% | - | 25,000.00 |
| 15050500 | 50536 | R&M: Equipment | 12,000.00 | 50.0% | 4,000.00 | 8,000.00 |
| 15050500 | 50537 | Equipment Painting | 5,000.00 | 0.0% | - | 5,000.00 |
| 15050500 | 50538 | Loam & Seed | 1,500.00 | 0.0% | - | 1,500.00 |
| 15050500 | 50539 | R&M: Catch Basins & Manhole Cv | 5,000.00 | 0.0% | - | 5,000.00 |
| 15050500 | 50541 | Ground repair and maintenance | 6,500.00 | 0.0% | - | 6,500.00 |
| 15050500 | 50544 | R & M: Radios | 2,500.00 | 66.7% | 1,000.00 | 1,500.00 |
| 15050500 | 50545 | R & M: TREE REMOVE/REPLA | 10,000.00 | 53.8% | 3,500.00 | 6,500.00 |
| 15050500 | 50547 | R & M: SIGNS | 3,000.00 | 0.0% | - | 3,000.00 |

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|----------|-------|---|--|--|---|---------------------------------------|
| 15050500 | 50548 | R & M: STREETS | 35,000.00 | 0.0% | - | 35,000.00 |
| 15050500 | 50710 | Equipment | 435,500.00 | 233.2% | 304,800.00 | 130,700.00 |
| 15050500 | 50770 | Infrastructure- Paving | - | -100.0% | (475,000.00) | 475,000.00 |
| | | Total 15050500 Department of Public Work | \$ 1,775,838.00 | -3.03% | \$ (55,572.00) | \$ 1,831,410.00 |
| 15051000 | 50140 | Overtime | 65,000.00 | 0.0% | - | 65,000.00 |
| 15051000 | 50202 | Workers Comp Insurance | 5,436.00 | 243.8% | 3,855.00 | 1,581.00 |
| 15051000 | 50210 | MEPERS - Employer Share | 6,630.00 | 0.0% | - | 6,630.00 |
| 15051000 | 50230 | FICA Employer Costs | 4,973.00 | 0.0% | - | 4,973.00 |
| 15051000 | 50303 | Other Supplies | 312,000.00 | 62.2% | 119,651.00 | 192,349.00 |
| 15051000 | 50370 | Parts - Supplies | 55,000.00 | 57.1% | 20,000.00 | 35,000.00 |
| 15051000 | 50451 | Contracted Professional Serv | 50,000.00 | 0.0% | - | 50,000.00 |
| | | Total 15051000 Winter Operations | \$ 499,039.00 | 40.36% | \$ 143,506.00 | \$ 355,533.00 |
| 15052000 | 50104 | Non Supervisory | 225,998.00 | 6.0% | 12,881.00 | 213,117.00 |
| 15052000 | 50116 | Union Negotiations | 5,600.00 | 0.0% | - | 5,600.00 |
| 15052000 | 50140 | Overtime wages | 0.00 | 0.0% | - | - |
| 15052000 | 50201 | Unemployment Costs | 412.00 | -14.2% | (68.00) | 480.00 |
| 15052000 | 50202 | Workers Comp Insurance | 12,318.00 | 73.3% | 5,212.00 | 7,106.00 |
| 15052000 | 50210 | MEPERS - Employer Share | 23,052.00 | 6.0% | 1,314.00 | 21,738.00 |
| 15052000 | 50220 | Health Insurance | 57,033.00 | 12.7% | 6,425.00 | 50,608.00 |
| 15052000 | 50230 | FICA Employer Costs | 17,718.00 | 5.9% | 986.00 | 16,732.00 |
| 15052000 | 50240 | Medical testing | 750.00 | 50.0% | 250.00 | 500.00 |
| 15052000 | 50301 | Office Supplies | 500.00 | 0.0% | - | 500.00 |
| 15052000 | 50302 | Operating supplies | 6,000.00 | 0.0% | - | 6,000.00 |
| 15052000 | 50306 | Postage | 80.00 | 0.0% | - | 80.00 |
| 15052000 | 50307 | Advertising | 100.00 | 0.0% | - | 100.00 |
| 15052000 | 50308 | Printing | 1,500.00 | 0.0% | - | 1,500.00 |
| 15052000 | 50330 | Drug Testing | 350.00 | 0.0% | - | 350.00 |
| 15052000 | 50351 | Clothing/Boot Allowance | 3,500.00 | 0.0% | - | 3,500.00 |
| 15052000 | 50352 | Cell Phone allowance | 420.00 | 0.0% | - | 420.00 |
| 15052000 | 50369 | Land Fill | 5,000.00 | 0.0% | - | 5,000.00 |
| 15052000 | 50370 | Parts - Supplies | 10,000.00 | 0.0% | - | 10,000.00 |
| 15052000 | 50377 | Diesel | 6,180.00 | 0.0% | - | 6,180.00 |

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|----------|-------|--|--|--|---|---------------------------------------|
| 15052000 | 50378 | Tires Expense | 5,500.00 | 22.2% | 1,000.00 | 4,500.00 |
| 15052000 | 50401 | Professional Development | 250.00 | 0.0% | - | 250.00 |
| 15052000 | 50413 | Mileage/ travel reimbursement | 250.00 | 0.0% | - | 250.00 |
| 15052000 | 50430 | Filing fees/licenses/permits | 1,000.00 | 42.9% | 300.00 | 700.00 |
| 15052000 | 50511 | Water usage fees | 2,394.00 | 14.0% | 294.00 | 2,100.00 |
| 15052000 | 50512 | Telephone | 1,512.00 | 0.0% | - | 1,512.00 |
| 15052000 | 50513 | Sewer Expense | 568.00 | 4.0% | 22.00 | 546.00 |
| 15052000 | 50536 | R&M: Equipment | 5,000.00 | 0.0% | - | 5,000.00 |
| 15052000 | 50556 | Trash Removal | 300,000.00 | 0.0% | - | 300,000.00 |
| 15052000 | 50720 | Equipment – vehicles | 0.00 | -100.0% | (2,500.00) | 2,500.00 |
| | | Total 15052000 Solid Waste | \$ 692,985.00 | 3.92% | \$ 26,116.00 | \$ 666,869.00 |
| 15053500 | 50510 | Electricity | 78,000.00 | 0.0% | - | 78,000.00 |
| 15053500 | 50534 | Hydrant Rental | 549,500.00 | 14.5% | 69,500.00 | 480,000.00 |
| 15053500 | 50536 | R&M: Equipment | 17,000.00 | 0.0% | - | 17,000.00 |
| | | Total 15053500 Other Public Works | \$ 644,500.00 | 12.09% | \$ 69,500.00 | \$ 575,000.00 |
| 16060500 | 50102 | Department Head | 65,853.00 | -15.3% | (11,877.00) | 77,730.00 |
| 16060500 | 50104 | Non Supervisory | 183,462.00 | 8.7% | 14,644.00 | 168,818.00 |
| 16060500 | 50201 | Unemployment Costs | 315.00 | -15.5% | (58.00) | 373.00 |
| 16060500 | 50202 | Workers Comp Insurance | 1,339.00 | 104.4% | 684.00 | 655.00 |
| 16060500 | 50210 | MEPERS - Employer Share | 25,431.00 | 1.1% | 283.00 | 25,148.00 |
| 16060500 | 50220 | Health Insurance | 80,779.00 | -6.9% | (5,983.00) | 86,762.00 |
| 16060500 | 50230 | FICA Employer Costs | 19,073.00 | 1.1% | 212.00 | 18,861.00 |
| 16060500 | 50301 | Office Supplies | 2,600.00 | -16.1% | (500.00) | 3,100.00 |
| 16060500 | 50302 | Operating supplies | 33,500.00 | 6.3% | 2,000.00 | 31,500.00 |
| 16060500 | 50306 | Postage | 4,420.00 | 10.1% | 405.00 | 4,015.00 |
| 16060500 | 50308 | Printing | 250.00 | 0.0% | - | 250.00 |
| 16060500 | 50352 | Cell Phone/Allowances | 420.00 | 0.0% | - | 420.00 |
| 16060500 | 50401 | Professional Development | 400.00 | 128.6% | 225.00 | 175.00 |
| 16060500 | 50402 | Dues and Memberships | 170.00 | 70.0% | 70.00 | 100.00 |
| 16060500 | 50413 | Mileage/ travel reimbursement | 150.00 | 100.0% | 75.00 | 75.00 |
| 16060500 | 50511 | Water usage fees | 313.00 | 30.4% | 73.00 | 240.00 |
| 16060500 | 50512 | Telephone | 2,420.00 | 0.0% | 1.00 | 2,419.00 |

| ORG | OBI | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget Appropriation | % Change between Department Head Budget Appropriation and Managerial Budget Appropriation | \$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation | FY23 Approved Budget Appropriation |
|----------|-------|-------------------------------|--|--|---|---------------------------------------|
| 16060500 | 50513 | Sewer Expense | 189.00 | 4.4% | 8.00 | 181.00 |
| 16060500 | 50536 | R&M: Equipment | 1,500.00 | -86.8% | (9,850.00) | 11,350.00 |
| | | Total 16060500 Library | \$ 422,584.00 | -2.22% | \$ (9,588.00) | \$ 432,172.00 |
| 16061500 | 50102 | Department Head | 92,018.00 | 2.8% | 2,541.00 | 89,477.00 |
| 16061500 | 50104 | Non Supervisory | 288,204.00 | 7.1% | 19,205.00 | 268,999.00 |
| 16061500 | 50130 | Temporary/seasonal | 176,738.00 | 6.7% | 11,152.00 | 165,586.00 |
| 16061500 | 50140 | Overtime | 5,000.00 | 0.0% | - | 5,000.00 |
| 16061500 | 50201 | Unemployment Costs | 1,528.00 | 310.8% | 1,156.00 | 372.00 |
| 16061500 | 50202 | Workers Comp Insurance | 24,968.00 | 51.1% | 8,448.00 | 16,520.00 |
| 16061500 | 50210 | MEPERS - Employer Share | 30,813.00 | 4.5% | 1,316.00 | 29,497.00 |
| 16061500 | 50220 | Health Insurance | 42,255.00 | -58.8% | (60,290.00) | 102,545.00 |
| 16061500 | 50230 | FICA Employer Costs | 42,990.00 | 6.2% | 2,517.00 | 40,473.00 |
| 16061500 | 50301 | Office Supplies | 1,800.00 | 20.0% | 300.00 | 1,500.00 |
| 16061500 | 50302 | Operating supplies | 50,000.00 | 6.4% | 3,000.00 | 47,000.00 |
| 16061500 | 50306 | Postage | 200.00 | 0.0% | - | 200.00 |
| 16061500 | 50307 | Advertising | 1,000.00 | 0.0% | - | 1,000.00 |
| 16061500 | 50351 | Clothing/Boot Allowance | 1,000.00 | 25.0% | 200.00 | 800.00 |
| 16061500 | 50352 | Cell Phone/Allowances | 1,250.00 | 48.8% | 410.00 | 840.00 |
| 16061500 | 50355 | Co-Ed Softball/Fast Pitch | 7,500.00 | -4.5% | (353.00) | 7,853.00 |
| 16061500 | 50356 | Summer Trips | 23,000.00 | 15.0% | 3,000.00 | 20,000.00 |
| 16061500 | 50357 | Sunshine Hill | 3,800.00 | 26.7% | 800.00 | 3,000.00 |
| 16061500 | 50358 | New Programs | 8,000.00 | 58.6% | 2,955.00 | 5,045.00 |
| 16061500 | 50359 | Officials | 3,800.00 | 0.0% | - | 3,800.00 |
| 16061500 | 50375 | Gas | 7,600.00 | 0.0% | - | 7,600.00 |
| 16061500 | 50377 | Diesel | 1,800.00 | 0.0% | - | 1,800.00 |
| 16061500 | 50380 | Uniforms/safety equipment | 1,000.00 | 0.0% | - | 1,000.00 |
| 16061500 | 50401 | Professional Development | 3,000.00 | 100.0% | 1,500.00 | 1,500.00 |
| 16061500 | NEW | Bus Transportation | 16,000.00 | 100.0% | 16,000.00 | - |
| 16061500 | 50414 | Senior Meals Expense | 7,500.00 | 7.1% | 500.00 | 7,000.00 |
| 16061500 | 50501 | Vehicle Repairs | 3,000 | 0.0% | - | 3,000.00 |
| 16061500 | 50510 | Electricity | 3,000 | 900.0% | 2,700.00 | 300.00 |
| 16061500 | 50511 | Water Usage | 5,130 | 14.0% | 630.00 | 4,500.00 |
| 16061500 | 50512 | Telephone | 3,800 | -0.7% | (28.00) | 3,828.00 |
| 16061500 | 50513 | Sewer Expense | 1,000 | 29.4% | 227.00 | 773.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget Appropriation | % Change between Department Head Budget Appropriation and Managerial Budget Appropriation | \$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation | FY23 Approved Budget Appropriation |
|----------|-------|--|--|--|---|---------------------------------------|
| 16061500 | 50522 | Space Rental | 2,200 | 0.0% | - | 2,200.00 |
| 16061500 | 50536 | R&M: Equipment | 23,000 | 360.0% | 18,000.00 | 5,000.00 |
| 16061500 | 50541 | Grounds maintenance | 9,200 | 0.0% | - | 9,200.00 |
| 16061500 | 50542 | River Trail maint and repair | 5,000 | 0.0% | - | 5,000.00 |
| 16061500 | 50543 | R&M: Green Thumb | 4,800 | 2.3% | 110.00 | 4,690.00 |
| 16061500 | 50556 | Trash Removal | 1,200 | 4.3% | 50.00 | 1,150.00 |
| 16061500 | 50710 | Equipment | 20,000 | 72.4% | 8,400.00 | 11,600.00 |
| 16061500 | NEW | Scholarships | 2,500 | 100.0% | 2,500.00 | - |
| | | Total 16061500 Parks & Recreation | \$ 926,594.00 | 5.34% | \$ 46,946.00 | \$ 879,648.00 |
| 16062000 | 50442 | Transportation services | 50,000 | 11.1% | 5,000.00 | 45,000.00 |
| 16062000 | 50650 | Historical Society | 2,000 | 0.0% | - | 2,000.00 |
| 16062000 | 50651 | LACO | 1,000 | 0.0% | - | 1,000.00 |
| 16062000 | 50652 | Memorial Day | 2,800 | 0.0% | - | 2,800.00 |
| 16062000 | 50653 | MMA | 8,879 | 2.2% | 192.00 | 8,687.00 |
| 16062000 | NEW | Community Engagement Events | 500 | 100.0% | 500.00 | - |
| | | Total 16062000 Other Public Services | \$ 65,179.00 | 9.57% | \$ 5,692.00 | \$ 59,487.00 |
| 17070500 | 50102 | Department Head | 76,784 | 3.0% | 2,228.00 | \$ 74,556.00 |
| 17070500 | 50201 | Unemployment Costs | 59 | -21.3% | (16.00) | \$ 75.00 |
| 17070500 | 50202 | Workers Comp Insurance | 360 | 68.2% | 146.00 | \$ 214.00 |
| 17070500 | 50210 | MEPERS - Employer Share | 7,832 | 3.0% | 227.00 | \$ 7,605.00 |
| 17070500 | 50220 | Health Insurance | 3,231 | 3.0% | 95.00 | \$ 3,136.00 |
| 17070500 | 50230 | FICA Employer Costs | 5,874 | 3.0% | 171.00 | \$ 5,703.00 |
| 17070500 | 50302 | Operating supplies | 9,000 | 114.3% | 4,800.00 | \$ 4,200.00 |
| 17070500 | 50306 | Postage | 500 | 66.7% | 200.00 | \$ 300.00 |
| 17070500 | 50307 | Advertising | 10,100 | 68.3% | 4,100.00 | \$ 6,000.00 |
| 17070500 | 50352 | Cell Phone/Allowances | 695 | 0.0% | - | \$ 695.00 |
| 17070500 | 50401 | Professional employee training | 3,500 | 0.0% | - | \$ 3,500.00 |
| 17070500 | 50402 | Dues and Memberships | 2,500 | 11.1% | 250.00 | \$ 2,250.00 |
| 17070500 | 50406 | AVCOG Dues | 10,810 | 3.3% | 344.00 | \$ 10,466.00 |
| 17070500 | 50412 | Meal allowance | 1,200 | 128.6% | 675.00 | \$ 525.00 |
| 17070500 | 50413 | Mileage/ travel reimbursement | 5,500 | 423.8% | 4,450.00 | \$ 1,050.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget Appropriation | % Change between Department Head Budget Appropriation and Managerial Budget Appropriation | \$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation | FY23 Approved Budget Appropriation |
|----------|-------|--|--|--|---|---------------------------------------|
| | | Total 17070500 Economic Development | \$ 137,945.00 | 14.69% | \$ 17,670.00 | \$ 120,275.00 |
| | | Total General Fund Excluding School | \$ 12,129,523.00 | 10.82% | \$ 1,184,088.00 | \$ 10,945,435.00 |
| 18085000 | 50405 | PSAP Fees | 24,144 | 5.1% | 1,171.00 | \$ 22,973.00 |
| 18085000 | 50920 | County tax | 920,550 | 10.1% | 84,258.00 | \$ 836,292.00 |
| | | Total 18085000 County Tax | \$ 944,694.00 | 9.94% | \$ 85,429.00 | \$ 859,265.00 |
| 38081000 | 53403 | 2010 Bond Principal | 53,040 | 0.0% | - | 53,040.00 |
| 38081000 | 53405 | 2014 QECB Principal | 43,780 | 0.0% | - | 43,780.00 |
| 38081000 | 53406 | 2017 Bond Principal | 150,000 | 0.0% | - | 150,000.00 |
| 38081000 | 53409 | 2020 Bond Principal | 150,000 | 0.0% | - | 150,000.00 |
| 38081000 | NEW | 2022 Bond Principal | 186,667 | 100.0% | 186,667.00 | - |
| 38081000 | 53603 | 2010 Bond Interest | 12,925 | -10.6% | (1,529.00) | 14,454.00 |
| 38081000 | 53605 | 2014 QECB Interest | 13,646 | 0.0% | - | 13,646.00 |
| 38081000 | 53607 | 2017 Bond Interest | 16,613 | -15.5% | (3,045.00) | 19,658.00 |
| 38081000 | 53609 | 2020 Bond Interest | 17,183 | 100.0% | 17,183.00 | - |
| 38081000 | 53612 | 2022 Bond Int Ferry | 86,772 | 2.5% | 2,148.00 | 84,624.00 |
| 38081000 | NEW | Harley Davidson - Lease | 7,500 | 0.0% | 7,500.00 | - |
| | | Total 38081000 Debt Service-Bonds | \$ 738,126.00 | 39.48% | \$ 208,924.00 | \$ 529,202.00 |
| | | Total General Fund (including County) and Debt Service Fund | \$ 13,812,343.00 | 11.99% | \$ 1,478,441.00 | \$ 12,333,902.00 |
| | | Total General Fund (Excluding County & School) plus Debt Service Fund | \$ 12,867,649.00 | | \$ 1,393,012.00 | \$ 11,474,637.00 |
| | | | | FY24 offset - final 1/3rd | \$ (471,943.00) | |

| ORG | OBI | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget Appropriation | % Change between Department Head Budget Appropriation and Managerial Budget Appropriation | \$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation | FY23 Approved Budget Appropriation |
|----------|-------|---|--|--|---|---------------------------------------|
| | | Total GF (Excluding County & School) plus Debt Service net of offset | \$ 12,395,706.00 | | \$ 921,069.00 | |
| 65052500 | 50102 | Department Head | 99,993.00 | 8.2% | 7,537.00 | 92,456.00 |
| 65052500 | 50104 | Non Supervisory | 249,590.00 | 3.2% | 7,832.00 | 241,758.00 |
| 65052500 | 50107 | Admin Wages | 18,287.00 | -8.0% | (1,600.00) | 19,887.00 |
| 65052500 | 50140 | Overtime wages | 22,900.00 | 0.0% | - | 22,900.00 |
| 65052500 | 50201 | Unemployment Costs | 412.00 | -7.8% | (35.00) | 447.00 |
| 65052500 | 50202 | Workers Comp Insurance | 13,434.00 | 29.3% | 3,041.00 | 10,393.00 |
| 65052500 | 50210 | Maine State retirement | 37,994.00 | 4.3% | 1,568.00 | 36,426.00 |
| 65052500 | 50215 | Admin Benefits | 6,071.00 | -30.8% | (2,707.00) | 8,778.00 |
| 65052500 | 50220 | Health insurance | 76,387.00 | -32.3% | (36,415.00) | 112,802.00 |
| 65052500 | 50221 | HRA Costs | 3,836.00 | 3.0% | 112.00 | 3,724.00 |
| 65052500 | 50230 | FICA taxes | 28,495.00 | 3.7% | 1,017.00 | 27,478.00 |
| 65052500 | 50240 | Medical testing | 400.00 | 60.0% | 150.00 | 250.00 |
| 65052500 | 50301 | Office supplies | 2,500.00 | 0.0% | - | 2,500.00 |
| 65052500 | 50303 | Other Supplies | 42,700.00 | 0.0% | - | 42,700.00 |
| 65052500 | 50306 | Postage | 8,500.00 | 0.0% | - | 8,500.00 |
| 65052500 | 50307 | Advertising | 300.00 | 0.0% | - | 300.00 |
| 65052500 | 50330 | Drug Testing | 400.00 | 0.0% | - | 400.00 |
| 65052500 | 50331 | Small Tools | 3,000.00 | 0.0% | - | 3,000.00 |
| 65052500 | 50351 | Clothing/Boot Allowance | 4,500.00 | 5.9% | 250.00 | 4,250.00 |
| 65052500 | 50352 | Cell Phone allowance | 2,564.00 | 0.0% | - | 2,564.00 |
| 65052500 | 50375 | Gas | 6,100.00 | 28.5% | 1,352.00 | 4,748.00 |
| 65052500 | 50377 | Diesel | 2,410.00 | 37.2% | 654.00 | 1,756.00 |
| 65052500 | 50401 | Professional employee training | 3,000.00 | 0.0% | - | 3,000.00 |
| 65052500 | 50413 | Mileage/Travel Reimbursement | 300.00 | 0.0% | - | 300.00 |
| 65052500 | 50430 | Filing fees/licenses/permits | 2,100.00 | 31.3% | 500.00 | 1,600.00 |
| 65052500 | 50450 | Legal expense | 1,000.00 | 0.0% | - | 1,000.00 |
| 65052500 | 50452 | Audit services | 2,634.00 | 0.0% | - | 2,634.00 |
| 65052500 | 50455 | Profesional Services | 10,000.00 | 0.0% | - | 10,000.00 |
| 65052500 | 50483 | Security System Maintenance | 3,500.00 | 0.0% | - | 3,500.00 |
| 65052500 | 50510 | Electricity | 120,000.00 | 0.0% | - | 120,000.00 |
| 65052500 | 50511 | Water usage fees | 22,800.00 | 47.1% | 7,300.00 | 15,500.00 |
| 65052500 | 50512 | Telephone | 950.00 | 0.0% | - | 950.00 |
| 65052500 | 50514 | Heating Fuel | 9,500.00 | 0.0% | - | 9,500.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget Appropriation | % Change between Department Head Budget Appropriation and Managerial Budget Appropriation | \$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation | FY23 Approved Budget Appropriation |
|----------|-------|---------------------------------------|--|--|---|---------------------------------------|
| 65052500 | 50530 | Software and Services | 19,080.00 | -48.4% | (17,920.00) | 37,000.00 |
| 65052500 | 50539 | R&M: Catch Basins & Manhole Cv | 7,500.00 | 0.0% | - | 7,500.00 |
| 65052500 | 50546 | R & M: SEWER | 72,000.00 | 0.0% | - | 72,000.00 |
| 65052500 | 50550 | Meter Read | 14,000.00 | 40.0% | 4,000.00 | 10,000.00 |
| 65052500 | 50555 | Sludge Disposal | 188,000.00 | 50.4% | 63,000.00 | 125,000.00 |
| 65052500 | 50556 | Trash Removal | 2,800.00 | 35.3% | 730.00 | 2,070.00 |
| 65052500 | 50557 | CCTV & Cleaning Out | 10,000.00 | 0.0% | - | 10,000.00 |
| 65052500 | 50601 | General Liability | 1,225.00 | 15.0% | 160.00 | 1,065.00 |
| 65052500 | 50602 | Vehicle Insurance | 1,035.00 | 15.0% | 135.00 | 900.00 |
| 65052500 | 50604 | Property Insurance | 11,908.00 | 15.0% | 1,554.00 | 10,354.00 |
| 65052500 | 50750 | Improvements other than buildi | 160,200.00 | 0.0% | - | 160,200.00 |
| 65052500 | 50806 | Bond Administration Fees | 2,200.00 | 0.0% | - | 2,200.00 |
| 65052500 | 53307 | Vactor Lease | 0.00 | -100.0% | (37,313.00) | 37,313.00 |
| 65052500 | 53400 | 2004 FR Bond Principal | 17,500.00 | 0.0% | - | 17,500.00 |
| 65052500 | 53401 | 2005 FR Bond Principal | 25,000.00 | 0.0% | - | 25,000.00 |
| 65052500 | 53405 | 2014 QECB Principal | 17,026.00 | 0.0% | - | 17,026.00 |
| 65052500 | 53600 | 2004 FR Bond Interest | 963.00 | -26.6% | (349.00) | 1,312.00 |
| 65052500 | 53601 | 2005 FR Bond Inteest | 2,189.00 | -14.6% | (375.00) | 2,564.00 |
| 65052500 | 53605 | 2014 QECB Interest | 5,307.00 | 0.0% | - | 5,307.00 |
| | | Total 65052500 Treatment Plant | \$ 1,364,490.00 | 0.31% | \$ 4,178.00 | \$ 1,360,312.00 |

EXPENDITURE: INITIAL BUDGET
(DEPARTMENT HEAD) COMPARED TO
PROPOSED MANAGERIAL BUDGET

| | | | FY24 | compare Managerial to Department | compare Managerial to Department | FY24 | Compare FY24 to FY23 | Compare FY24 to FY23 | FY23 |
|----------|-------|---|--|--|--|---|---|--|---------------------------------------|
| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget Appropriation | % Change between Department Head Budget Appropriation and Managerial Budget Appropriation | \$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation | FY24 Projected Department Head Budget Appropriation | % Change between FY23 Approved Budget and FY24 Projected Department Head Budget | \$Amount Increase/(Decrease) FY23 Budget compared to FY24 Department Head Budget | FY23 Approved Budget Appropriation |
| 12020500 | 50108 | Elected Officials | 19,501.00 | 0% | - | 19,501.00 | -0.04% | (7.00) | 19,508.00 |
| 12020500 | 50202 | Workers Comp Insurance | 92.00 | 0% | - | 92.00 | 61.40% | 35.00 | 57.00 |
| 12020500 | 50230 | FICA Employer Costs | 1,492.00 | 0% | - | 1,492.00 | 0.00% | - | 1,492.00 |
| 12020500 | 50301 | Office Supplies | 250.00 | 0% | - | 250.00 | -50.00% | (250.00) | 500.00 |
| 12020500 | 50305 | Books and Periodicals | 150.00 | 0% | - | 150.00 | 100.00% | 150.00 | - |
| 12020500 | 50306 | Postage | 50.00 | 0% | - | 50.00 | 0.00% | - | 50.00 |
| 12020500 | 50307 | Advertising | - | 0% | - | - | -100.00% | (800.00) | 800.00 |
| 12020500 | 50401 | Professional Development | 500.00 | 0% | - | 500.00 | 0.00% | - | 500.00 |
| 12020500 | 50960 | Employee Recognition | 6,200.00 | 24% | 1,200.00 | 5,000.00 | 0.00% | - | 5,000.00 |
| | | Total 12050500 Elected Officials | \$ 28,235.00 | 4.44% | \$ 1,200.00 | \$ 27,035.00 | -3.12% | \$ (872.00) | \$ 27,907.00 |
| 12021000 | 50101 | Town Manager | 113,300.00 | 0.0% | - | 113,300.00 | 1.87% | 2,080.00 | \$ 111,220.00 |
| 12021000 | 50104 | Non Supervisory | 177,842.00 | 4.1% | 6,947.00 | 170,895.00 | 2.95% | 4,890.00 | \$ 166,005.00 |
| 12021000 | 50107 | Administrative | 48,735.00 | 3.4% | 1,602.00 | 47,133.00 | 3.00% | 1,373.00 | \$ 45,760.00 |
| 12021000 | 50201 | Unemployment Costs | 236.00 | 0.0% | - | 236.00 | -20.81% | (62.00) | \$ 298.00 |
| 12021000 | 50202 | Workers Comp Insurance | 4,850.00 | 0.8% | 40.00 | 4,810.00 | 36.18% | 1,278.00 | \$ 3,532.00 |
| 12021000 | 50210 | MEPERS - Employer Share | 34,668.00 | 2.6% | 872.00 | 33,796.00 | 2.59% | 852.00 | \$ 32,944.00 |
| 12021000 | 50220 | Health Insurance | 30,775.00 | 0.0% | - | 30,775.00 | -51.85% | (33,145.00) | \$ 63,920.00 |
| 12021000 | 50230 | FICA Employer Costs | 26,001.00 | 2.6% | 654.00 | 25,347.00 | 2.59% | 639.00 | \$ 24,708.00 |
| 12021000 | 50301 | Office Supplies | 2,000.00 | 0.0% | - | 2,000.00 | 0.00% | - | \$ 2,000.00 |
| 12021000 | 50306 | Postage | 75.00 | 0.0% | - | 75.00 | -75.00% | (225.00) | \$ 300.00 |
| 12021000 | 50307 | Advertising | 1,000.00 | 0.0% | - | 1,000.00 | 0.00% | - | \$ 1,000.00 |
| 12021000 | 50352 | Cell Phone/Allowances | 1,260.00 | 0.0% | - | 1,260.00 | 0.00% | - | \$ 1,260.00 |
| 12021000 | 50401 | Professional Development | 7,000.00 | 0.0% | - | 7,000.00 | 75.00% | 3,000.00 | \$ 4,000.00 |
| 12021000 | 50402 | Dues and Memberships | 2,000.00 | 0.0% | - | 2,000.00 | 1900.00% | 1,900.00 | \$ 100.00 |
| 12021000 | 50413 | Mileage/ travel reimbursement | 6,020.00 | 0.0% | - | 6,020.00 | 107.59% | 3,120.00 | \$ 2,900.00 |
| 12021000 | 50451 | Contracted Professional Svs | 5,000.00 | 100.0% | 5,000.00 | - | 0.00% | - | \$ - |
| 12021000 | 50452 | Audit services | 12,934.00 | 0.0% | - | 12,934.00 | 30.20% | 3,000.00 | \$ 9,934.00 |
| | | Total 12021000 Town Manager | \$ 473,696.00 | 3.30% | \$ 15,115.00 | \$ 458,581.00 | -2.40% | \$ (11,300.00) | \$ 469,881.00 |
| 12021500 | 50108 | Elected Officials | 788.00 | 0.0% | - | 788.00 | -0.13% | (1.00) | 789.00 |
| 12021500 | 50202 | Workers Comp Insurance | 4.00 | 0.0% | - | 4.00 | 300.00% | 3.00 | 1.00 |
| 12021500 | 50230 | FICA Employer Costs | 61.00 | 0.0% | - | 61.00 | 1.67% | 1.00 | 60.00 |
| 12021500 | 50301 | Office Supplies | 50.00 | 0.0% | - | 50.00 | 0.00% | - | 50.00 |
| 12021500 | 50306 | Postage | 50.00 | 0.0% | - | 50.00 | 0.00% | - | 50.00 |
| 12021500 | 50307 | Advertising | 250.00 | 0.0% | - | 250.00 | 0.00% | - | 250.00 |
| 12021500 | 50401 | Professional Development | 140.00 | 0.0% | - | 140.00 | 0.00% | - | 140.00 |
| | | Total 12021500 Appeals Board | \$ 1,343.00 | 0% | \$ - | \$ 1,343.00 | 0.22% | \$ 3.00 | \$ 1,340.00 |
| 12021600 | 50108 | Elected Officials | 5,250.00 | 0.0% | - | 5,250.00 | 0.00% | - | 5,250.00 |
| 12021600 | 50202 | Workers Comp Insurance | 25.00 | 0.0% | - | 25.00 | 78.57% | 11.00 | 14.00 |
| 12021600 | 50230 | FICA Employer Costs | 402.00 | 0.0% | - | 402.00 | 0.00% | - | 402.00 |
| 12021600 | 50301 | Office Supplies | 250.00 | 0.0% | - | 250.00 | 0.00% | - | 250.00 |
| 12021600 | 50306 | Postage | 200.00 | 0.0% | - | 200.00 | 33.33% | 50.00 | 150.00 |
| 12021600 | 50307 | Advertising | 1,000.00 | 0.0% | - | 1,000.00 | 33.33% | 250.00 | 750.00 |
| 12021600 | 50401 | Professional Development | 400.00 | 0.0% | - | 400.00 | 0.00% | - | 400.00 |
| 12021600 | 50451 | Contracted Professional Serv | 25,000.00 | 0.0% | - | 25,000.00 | 0.00% | - | 25,000.00 |
| | | Total 12021600 Planning Board | \$ 32,527.00 | 0.00% | \$ - | \$ 32,527.00 | 0.97% | \$ 311.00 | \$ 32,216.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget Appropriation | % Change between Department Head Budget Appropriation and Managerial Budget Appropriation | \$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation | FY24 Projected Department Head Budget Appropriation | % Change between FY23 Approved Budget and FY24 Projected Department Head Budget | \$Amount Increase/(Decrease) FY23 Budget compared to FY24 Department Head Budget | FY23 Approved Budget Appropriation |
|----------|-------|---------------------------------|--|--|--|---|---|--|---------------------------------------|
| 12022000 | 50450 | Legal expense | 70,000.00 | 0.0% | - | 70,000.00 | 0.00% | - | 70,000.00 |
| | | Total 12022000 Legal | \$ 70,000.00 | 0.00% | \$ - | \$ 70,000.00 | 0.00% | \$ - | \$ 70,000.00 |
| 12022500 | 50102 | Department Head | 64,272.00 | 0.0% | - | 64,272.00 | 0.00% | - | 64,272.00 |
| 12022500 | 50104 | Non Supervisory | 51,903.00 | -3.2% | (1,737.00) | 53,640.00 | 38.19% | 14,825.00 | 38,815.00 |
| 12022500 | 50130 | Temporary/seasonal | 10,000.00 | 0.0% | - | 10,000.00 | 25.00% | 2,000.00 | 8,000.00 |
| 12022500 | 50140 | Overtime wages | 2,600.00 | 0.0% | - | 2,600.00 | 0.00% | - | 2,600.00 |
| 12022500 | 50201 | Unemployment Costs | 239.00 | 0.0% | - | 239.00 | 28.49% | 53.00 | 186.00 |
| 12022500 | 50202 | Workers Comp Insurance | 603.00 | -1.3% | (8.00) | 611.00 | 86.28% | 283.00 | 328.00 |
| 12022500 | 50210 | MEPERS - Employer Share | 10,330.00 | 0.0% | - | 10,330.00 | 1.08% | 110.00 | 10,220.00 |
| 12022500 | 50220 | Health Insurance | 14,986.00 | 0.0% | - | 14,986.00 | -57.86% | (20,579.00) | 35,565.00 |
| 12022500 | 50230 | FICA Employer Costs | 9,852.00 | -1.3% | (133.00) | 9,985.00 | 14.81% | 1,288.00 | 8,697.00 |
| 12022500 | 50301 | Office Supplies | 5,300.00 | 0.0% | - | 5,300.00 | 165.00% | 3,300.00 | 2,000.00 |
| 12022500 | 50306 | Postage | 4,200.00 | 0.0% | - | 4,200.00 | 162.50% | 2,600.00 | 1,600.00 |
| 12022500 | 50307 | Advertising | 1,800.00 | 0.0% | - | 1,800.00 | 125.00% | 1,000.00 | 800.00 |
| 12022500 | 50308 | Printing | 5,200.00 | 0.0% | - | 5,200.00 | 92.59% | 2,500.00 | 2,700.00 |
| 12022500 | 50352 | Cell Phone/Allowances | 420.00 | 0.0% | - | 420.00 | 0.00% | - | 420.00 |
| 12022500 | 50401 | Professional Development | 2,000.00 | 0.0% | - | 2,000.00 | 11.11% | 200.00 | 1,800.00 |
| 12022500 | 50402 | Dues and Memberships | 400.00 | 0.0% | - | 400.00 | 0.00% | - | 400.00 |
| 12022500 | 50412 | Meals and Lodging | 1,010.00 | 0.0% | - | 1,010.00 | 0.00% | - | 1,010.00 |
| 12022500 | 50413 | Mileage/ travel reimbursement | 450.00 | 0.0% | - | 450.00 | 0.00% | - | 450.00 |
| 12022500 | 50451 | Contracted Professional Service | 2,260.00 | 0.0% | - | 2,260.00 | 79.37% | 1,000.00 | 1,260.00 |
| 12022500 | 50455 | Professional Services | 10,450.00 | 0.0% | - | 10,450.00 | 0.00% | - | 10,450.00 |
| 12022500 | 50536 | R&M: Equipment | 2,800.00 | 0.0% | - | 2,800.00 | 0.00% | - | 2,800.00 |
| | | Total 12022500 Clerk | \$ 201,075.00 | -0.93% | \$ (1,878.00) | \$ 202,953.00 | 4.41% | \$ 8,580.00 | \$ 194,373.00 |
| 12023000 | 50102 | Department Head | 90,281.00 | 0.0% | - | 90,281.00 | 3.01% | 2,635.00 | 87,646.00 |
| 12023000 | 50104 | Non Supervisory | 94,164.00 | 8.1% | 7,043.00 | 87,121.00 | 3.24% | 2,732.00 | 84,389.00 |
| 12023000 | 50140 | Overtime wages | 1,500.00 | 0.0% | - | 1,500.00 | 200.00% | 1,000.00 | 500.00 |
| 12023000 | 50201 | Unemployment Costs | 177.00 | 0.0% | - | 177.00 | -20.98% | (47.00) | 224.00 |
| 12023000 | 50202 | Workers Comp Insurance | 870.00 | 3.9% | 33.00 | 837.00 | 95.56% | 409.00 | 428.00 |
| 12023000 | 50210 | MEPERS - Employer Share | 18,814.00 | 4.0% | 719.00 | 18,095.00 | 3.12% | 547.00 | 17,548.00 |
| 12023000 | 50220 | Health Insurance | 51,583.00 | 0.0% | - | 51,583.00 | 10.59% | 4,938.00 | 46,645.00 |
| 12023000 | 50230 | FICA Employer Costs | 14,225.00 | 3.9% | 539.00 | 13,686.00 | 3.69% | 487.00 | 13,199.00 |
| 12023000 | 50301 | Office Supplies | 3,000.00 | 0.0% | - | 3,000.00 | 0.00% | - | 3,000.00 |
| 12023000 | 50306 | Postage | 1,000.00 | 0.0% | - | 1,000.00 | 25.00% | 200.00 | 800.00 |
| 12023000 | 50352 | Cell Phone/Allowances | 420.00 | 0.0% | - | 420.00 | 0.00% | - | 420.00 |
| 12023000 | 50401 | Professional Development | 4,400.00 | 0.0% | - | 4,400.00 | 0.00% | - | 4,400.00 |
| 12023000 | 50402 | Dues and Memberships | 500.00 | 0.0% | - | 500.00 | 0.00% | - | 500.00 |
| 12023000 | 50413 | Mileage/ travel reimbursement | 1,000.00 | 0.0% | - | 1,000.00 | 100.00% | 500.00 | 500.00 |
| 12023000 | 50451 | Contracted Professional Service | 1,636.00 | 0.0% | - | 1,636.00 | 0.00% | - | 1,636.00 |
| | | Total 12023000 Finance | \$ 283,570.00 | 3.03% | \$ 8,334.00 | \$ 275,236.00 | 5.12% | \$ 13,401.00 | \$ 261,835.00 |
| 12023500 | 50102 | Department Head | 70,000.00 | 0.0% | - | 70,000.00 | 100.00% | 70,000.00 | - |
| 12023500 | 50104 | Non Supervisory | 120,939.00 | 0.0% | - | 120,939.00 | 2.99% | 3,514.00 | 117,425.00 |
| 12023500 | 50140 | Overtime | 2,500.00 | 0.0% | - | 2,500.00 | 0.00% | - | 2,500.00 |
| 12023500 | 50201 | Unemployment Costs | 236.00 | 0.0% | - | 236.00 | 5.36% | 12.00 | 224.00 |
| 12023500 | 50202 | Workers Comp Insurance | 905.00 | 0.0% | - | 905.00 | 168.55% | 568.00 | 337.00 |
| 12023500 | 50210 | MEPERS - Employer Share | 19,476.00 | 0.0% | - | 19,476.00 | 62.60% | 7,498.00 | 11,978.00 |
| 12023500 | 50220 | Health Insurance | 77,548.00 | 0.0% | - | 77,548.00 | 98.96% | 38,572.00 | 38,976.00 |
| 12023500 | 50230 | FICA Employer Costs | 14,799.00 | 0.0% | - | 14,799.00 | 61.31% | 5,625.00 | 9,174.00 |
| 12023500 | 50301 | Office Supplies | 3,000.00 | 0.0% | - | 3,000.00 | 0.00% | - | 3,000.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget Appropriation | % Change between Department Head Budget Appropriation and Managerial Budget Appropriation | \$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation | FY24 Projected Department Head Budget Appropriation | % Change between FY23 Approved Budget and FY24 Projected Department Head Budget | \$Amount Increase/(Decrease) FY23 Budget compared to FY24 Department Head Budget | FY23 Approved Budget Appropriation |
|----------|-------|--|--|--|--|---|---|--|---------------------------------------|
| 12023500 | 50306 | Postage | 8,000.00 | 0.0% | - | 8,000.00 | 0.00% | - | 8,000.00 |
| 12023500 | 50401 | Professional Development | 1,000.00 | 0.0% | - | 1,000.00 | 66.67% | 400.00 | 600.00 |
| 12023500 | 50402 | Dues and Memberships | 100.00 | 0.0% | - | 100.00 | 100.00% | 100.00 | - |
| 12023500 | 50413 | Mileage/ travel reimbursement | 500.00 | 0.0% | - | 500.00 | 0.00% | - | 500.00 |
| | | Total 12023500 Tax Collection | \$ 319,003.00 | 0.00% | \$ - | \$ 319,003.00 | 65.53% | \$ 126,289.00 | \$ 192,714.00 |
| 12024000 | 50104 | Non-supervisory wages | 50,690.00 | 0.0% | - | 50,690.00 | 106.00% | 26,083.00 | 24,607.00 |
| 12024000 | 50201 | Unemployment Costs | 59.00 | 0.0% | - | 59.00 | -21.33% | (16.00) | 75.00 |
| 12024000 | 50202 | Workers Comp Insurance | 238.00 | 0.0% | - | 238.00 | 108.77% | 124.00 | 114.00 |
| 12024000 | 50210 | MEPERS - Employer Share | 5,171.00 | 0.0% | - | 5,171.00 | 106.02% | 2,661.00 | 2,510.00 |
| 12024000 | 50220 | Health Insurance | 3,231.00 | 0.0% | - | 3,231.00 | 106.06% | 1,663.00 | 1,568.00 |
| 12024000 | 50230 | FICA Employer Costs | 3,878.00 | 0.0% | - | 3,878.00 | 106.06% | 1,996.00 | 1,882.00 |
| 12024000 | 50301 | Office Supplies | 1,700.00 | 0.0% | - | 1,700.00 | 300.00% | 1,275.00 | 425.00 |
| 12024000 | 50306 | Postage | 400.00 | 0.0% | - | 400.00 | 33.33% | 100.00 | 300.00 |
| 12024000 | 50308 | Printing | 350.00 | 0.0% | - | 350.00 | 6.06% | 20.00 | 330.00 |
| 12024000 | 50401 | Professional Development | 600.00 | 0.0% | - | 600.00 | 20.00% | 100.00 | 500.00 |
| 12024000 | 50402 | Dues and Memberships | 200.00 | 0.0% | - | 200.00 | 33.33% | 50.00 | 150.00 |
| 12024000 | 50413 | Mileage/ travel reimbursement | 700.00 | 0.0% | - | 700.00 | 100.00% | 350.00 | 350.00 |
| 12024000 | 50451 | Contracted Professional Servc | 35,000.00 | 0.0% | - | 35,000.00 | 0.00% | - | 35,000.00 |
| 12024000 | 50470 | Registry Services | 850.00 | 0.0% | - | 850.00 | 21.43% | 150.00 | 700.00 |
| 12024000 | 50624 | Mapping & Microfilming | 2,000.00 | 0.0% | - | 2,000.00 | 0.00% | - | 2,000.00 |
| 12024000 | 53935 | Revaluation | 30,000.00 | 0.0% | - | 30,000.00 | 0.00% | - | 30,000.00 |
| | | Total 12024000 Assessor | \$ 135,067.00 | 0.00% | \$ - | \$ 135,067.00 | 34.38% | \$ 34,556.00 | \$ 100,511.00 |
| 12024500 | 50102 | Department Head | 79,573.00 | 0.0% | - | 79,573.00 | 3.00% | 2,318.00 | 77,255.00 |
| 12024500 | 50104 | Non Supervisory | 18,211.00 | 0.0% | - | 18,211.00 | -56.40% | (23,555.00) | 41,766.00 |
| 12024500 | 50201 | Unemployment Costs | 118.00 | 0.0% | - | 118.00 | -20.81% | (31.00) | 149.00 |
| 12024500 | 50202 | Workers Comp Insurance | 2,747.00 | 0.0% | - | 2,747.00 | 6.56% | 169.00 | 2,578.00 |
| 12024500 | 50210 | MEPERS - Employer Share | 8,117.00 | 0.0% | - | 8,117.00 | -21.88% | (2,273.00) | 10,390.00 |
| 12024500 | 50220 | Health Insurance | 27,270.00 | 0.0% | - | 27,270.00 | 38.81% | 7,625.00 | 19,645.00 |
| 12024500 | 50230 | FICA Employer Costs | 7,481.00 | 0.0% | - | 7,481.00 | -17.84% | (1,624.00) | 9,105.00 |
| 12024500 | 50301 | Office Supplies | 1,600.00 | 0.0% | - | 1,600.00 | 1.59% | 25.00 | 1,575.00 |
| 12024500 | 50306 | Postage | 200.00 | 0.0% | - | 200.00 | 33.33% | 50.00 | 150.00 |
| 12024500 | 50352 | Cell Phone/Allowances | 420.00 | 0.0% | - | 420.00 | 0.00% | - | 420.00 |
| 12024500 | 50375 | Gas | 850.00 | 0.0% | - | 850.00 | 0.00% | - | 850.00 |
| 12024500 | 50401 | Professional Development | 800.00 | 0.0% | - | 800.00 | 33.33% | 200.00 | 600.00 |
| 12024500 | 50402 | Dues and Memberships | 120.00 | 0.0% | - | 120.00 | 0.00% | - | 120.00 |
| 12024500 | 50501 | Vehicle Repairs | 200.00 | 0.0% | - | 200.00 | -80.00% | (800.00) | 1,000.00 |
| 12024500 | 50624 | Mapping & Microfilming | 3,150.00 | 0.0% | - | 3,150.00 | 215.00% | 2,150.00 | 1,000.00 |
| | | Total 12024500 Code Enforcement | \$ 150,857.00 | 0.00% | \$ - | \$ 150,857.00 | -9.45% | \$ (15,746.00) | \$ 166,603.00 |
| 12025500 | 50221 | HRA Costs | 34,500.00 | 15.0% | 4,500.00 | 30,000.00 | 0.00% | - | 30,000.00 |
| 12025500 | 50601 | General Liability | 6,650.00 | 15.0% | 868.00 | 5,782.00 | 0.00% | - | 5,782.00 |
| 12025500 | 50602 | Vehicle Insurance | 23,033.00 | 15.0% | 3,005.00 | 20,028.00 | 0.00% | - | 20,028.00 |
| 12025500 | 50603 | Police Liability | 6,097.00 | 15.0% | 796.00 | 5,301.00 | 0.00% | - | 5,301.00 |
| 12025500 | 50604 | Property Insurance | 43,728.00 | 15.0% | 5,704.00 | 38,024.00 | 0.00% | - | 38,024.00 |
| 12025500 | 50606 | Crime Insurance | 489.00 | 15.1% | 64.00 | 425.00 | 0.00% | - | 425.00 |
| 12025500 | 50607 | Public Officials | 1,777.00 | 15.0% | 232.00 | 1,545.00 | 0.00% | - | 1,545.00 |
| 12025500 | 50608 | Employment Liability | 2,371.00 | 15.0% | 310.00 | 2,061.00 | 0.00% | - | 2,061.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget Appropriation | % Change between Department Head Budget Appropriation and Managerial Budget Appropriation | \$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation | FY24 Projected Department Head Budget Appropriation | % Change between FY23 Approved Budget and FY24 Projected Department Head Budget | \$Amount Increase/(Decrease) FY23 Budget compared to FY24 Department Head Budget | FY23 Approved Budget Appropriation |
|----------|-------|---|--|--|--|---|---|--|---------------------------------------|
| 12025500 | 50609 | Public Officials Bond Insuranc | 3,422.00 | 15.0% | 447.00 | 2,975.00 | 0.00% | - | 2,975.00 |
| 12025500 | 50610 | Critical Incident Ins. | 1,449.00 | 15.0% | 189.00 | 1,260.00 | 0.00% | - | 1,260.00 |
| | | Total 12025500 Liability Insurance Progr | \$ 123,516.00 | 15.00% | \$ 16,115.00 | \$ 107,401.00 | \$ - | \$ - | \$ 107,401.00 |
| 12026500 | 50360 | Minor equipment | 31,200.00 | 18.9% | 4,950.00 | 26,250.00 | 25.00% | 5,250.00 | 21,000.00 |
| 12026500 | 50454 | Internet and website hosting | 14,256.00 | 0.0% | - | 14,256.00 | 2.85% | 395.00 | 13,861.00 |
| 12026500 | 50530 | Software and Services | 252,370.00 | 7.7% | 18,070.00 | 234,300.00 | 6.11% | 13,500.00 | 220,800.00 |
| 12026500 | 50536 | R&M: Equipment | 62,000.00 | 158.3% | 38,000.00 | 24,000.00 | 0.00% | - | 24,000.00 |
| | | Total 12026500 Technology | \$ 359,826.00 | 20.42% | \$ 61,020.00 | \$ 298,806.00 | 6.85% | \$ 19,145.00 | \$ 279,661.00 |
| 12028000 | 51300 | Required Local Share | 4,799,493 | 8.7% | 382,110.00 | 4,417,383.00 | 0.00% | - | 4,417,383.00 |
| 12028000 | 51310 | Add'l Local Share | 2,448,583.00 | -14.2% | (406,228.00) | 2,854,811.00 | -1.06% | (30,657.00) | 2,885,468.00 |
| 12028000 | 51320 | Local Share Debt | 430,229.00 | -2.0% | (8,591.00) | 438,820.00 | 0.00% | - | 438,820.00 |
| 12028000 | 51330 | Local Share Adult Education | 17,418.00 | -20.3% | (4,450.00) | 21,868.00 | 0.00% | - | 21,868.00 |
| | | Total 12028000 School | \$ 7,695,723.00 | -0.48% | \$ (37,159.00) | \$ 7,732,882.00 | -1% | \$ (30,657.00) | \$ 7,763,539.00 |
| 12051500 | 50104 | Non-supervisory wages | 15,783.00 | 0.0% | - | 15,783.00 | -2.09% | (337.00) | 16,120.00 |
| 12051500 | 50201 | Unemployment Costs | 59.00 | 0.0% | - | 59.00 | -21.33% | (16.00) | 75.00 |
| 12051500 | 50202 | Workers Comp Insurance | 613.00 | 0.0% | - | 613.00 | 16.32% | 86.00 | 527.00 |
| 12051500 | 50230 | FICA taxes | 1,017.00 | 0.0% | - | 1,017.00 | -17.52% | (216.00) | 1,233.00 |
| 12051500 | 50302 | Operating supplies | 6,500.00 | 0.0% | - | 6,500.00 | 0.00% | - | 6,500.00 |
| 12051500 | 50451 | Contracted Professional Servic | - | -100.0% | - | - | -100.00% | (20,000.00) | 20,000.00 |
| 12051500 | 50510 | Electricity | 48,000.00 | 0.0% | - | 48,000.00 | 0.00% | - | 48,000.00 |
| 12051500 | 50511 | Water usage fees | 2,622.00 | 14.0% | 322.00 | 2,300.00 | 0.00% | - | 2,300.00 |
| 12051500 | 50512 | Telephone | 10,500.00 | 0.0% | - | 10,500.00 | 0.00% | - | 10,500.00 |
| 12051500 | 50513 | Sewer Expense | 857.00 | 4.0% | 33.00 | 824.00 | 0.00% | - | 824.00 |
| 12051500 | 50514 | Heating Fuel | 20,000.00 | 19.8% | 3,300.00 | 16,700.00 | 0.00% | - | 16,700.00 |
| 12051500 | 50515 | Natural Gas | 37,000.00 | 8.8% | 3,000.00 | 34,000.00 | 0.00% | - | 34,000.00 |
| 12051500 | 50520 | Building Expense | 138,141.00 | 97.3% | 68,141.00 | 70,000.00 | 55.56% | 25,000.00 | 45,000.00 |
| 12051500 | 50536 | R&M: Equipment | 45,000.00 | 0.0% | - | 45,000.00 | 15.67% | 6,095.00 | 38,905.00 |
| 12051500 | 50549 | R & M Buildings | 23,000.00 | 0.0% | - | 23,000.00 | 0.00% | - | 23,000.00 |
| | | Total 12051500 Town Buildings | \$ 349,092.00 | 27.27% | \$ 74,796.00 | \$ 274,296.00 | 4.02% | \$ 10,612.00 | \$ 263,684.00 |
| | | Total 12020000 General Government Excluding School | \$ 2,527,807.00 | 7.42% | \$ 174,702.00 | \$ 2,353,105.00 | 8.53% | \$ 184,979.00 | \$ 2,168,126.00 |
| 13030500 | 50102 | Department Head | 5,901.00 | 0.0% | - | 5,901.00 | 3.00% | 172.00 | 5,729.00 |
| 13030500 | 50202 | Workers Comp Insurance | 198.00 | 0.0% | - | 198.00 | 7.03% | 13.00 | 185.00 |
| 13030500 | 50210 | MEPERS - Employer Share | 602.00 | 0.0% | - | 602.00 | 3.08% | 18.00 | 584.00 |
| 13030500 | 50230 | FICA Employer Costs | 452.00 | 0.0% | - | 452.00 | 3.20% | 14.00 | 438.00 |
| 13030500 | 50301 | Office Supplies | 50.00 | 0.0% | - | 50.00 | 0.00% | - | 50.00 |
| | | Total 13030500 Health Officer | \$ 7,203.00 | 0.00% | \$ - | \$ 7,203.00 | 3.11% | \$ 217.00 | \$ 6,986.00 |
| 13031000 | 50140 | Overtime wages | 2,500.00 | 0.0% | - | 2,500 | 0.00% | - | 2,500.00 |
| 13031000 | 50202 | Workers Comp Insurance | 12.00 | 0.0% | - | 12 | -14.29% | (2.00) | 14.00 |
| 13031000 | 50210 | MEPERS - Employer Share | 255.00 | 0.0% | - | 255 | 0.00% | - | 255.00 |
| 13031000 | 50230 | FICA Employer Costs | 192.00 | 0.0% | - | 192 | 0.00% | - | 192.00 |
| 13031000 | 50301 | Office Supplies | 800.00 | 0.0% | - | 800 | 0.00% | - | 800.00 |
| 13031000 | 50306 | Postage | 100.00 | 0.0% | - | 100 | 0.00% | - | 100.00 |
| 13031000 | 50352 | Cell Phone allowance | 365.00 | 0.0% | - | 365 | 0.00% | - | 365.00 |
| 13031000 | 50401 | Professional Development | 800.00 | 0.0% | - | 800 | 0.00% | - | 800.00 |
| 13031000 | 50440 | General Assistance | 40,500.00 | 0.0% | - | 40,500 | 35.00% | 10,500.00 | 30,000.00 |

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|----------|-------|--|--|--|--|---|---|--|---------------------------------------|
| | | Total 13031000 General Assistance | \$ 45,524.00 | 0.00% | \$ - | \$ 45,524.00 | 29.97% | \$ 10,498.00 | \$ 35,026.00 |
| 14040500 | 50102 | Department Head | 98,144.00 | 0.0% | - | 98,144 | 3.00% | 2,859.00 | 95,285.00 |
| 14040500 | 50104 | Non Supervisory | 1,098,057.00 | 0.0% | - | 1,098,057 | 10.81% | 107,132.00 | 990,925.00 |
| 14040500 | 50107 | Administrative | 53,603.00 | 0.0% | - | 53,603 | 3.00% | 1,561.00 | 52,042.00 |
| 14040500 | 50116 | Union | 17,000.00 | 0.0% | - | 17,000 | 0.00% | - | 17,000.00 |
| 14040500 | 50117 | Misc. Police Detail | 10,000.00 | 0.0% | - | 10,000 | 42.86% | 3,000.00 | 7,000.00 |
| 14040500 | 50130 | Temporary/seasonal | 34,994.00 | 0.0% | - | 34,994 | 0.00% | - | 34,994.00 |
| 14040500 | 50140 | Overtime wages | 47,704.00 | 0.0% | - | 47,704 | 21.08% | 8,304.00 | 39,400.00 |
| 14040500 | 50143 | Court time | 5,000.00 | 0.0% | - | 5,000 | 0.00% | - | 5,000.00 |
| 14040500 | 50145 | Replacement Wages | 170,178.00 | 0.0% | - | 170,178 | 18.02% | 25,978.00 | 144,200.00 |
| 14040500 | 50201 | Unemployment Costs | 1,309.00 | -4.3% | (59.00) | 1,368 | -17.49% | (290.00) | 1,658.00 |
| 14040500 | 50202 | Workers Comp Insurance | 74,449.00 | 0.0% | - | 74,449 | 75.30% | 31,980.00 | 42,469.00 |
| 14040500 | 50210 | MEPERS - Employer Share | 187,115.00 | 0.0% | - | 187,115 | 6.53% | 11,473.00 | 175,642.00 |
| 14040500 | 50220 | Health Insurance | 347,580.00 | 0.0% | - | 347,580 | 10.54% | 33,130.00 | 314,450.00 |
| 14040500 | 50230 | FICA Employer Costs | 116,103.00 | 0.0% | - | 116,103 | 10.87% | 11,386.00 | 104,717.00 |
| 14040500 | 50260 | Uniform cleaning | 500.00 | 0.0% | - | 500 | 0.00% | - | 500.00 |
| 14040500 | 50301 | Office Supplies | 5,150.00 | 0.0% | - | 5,150 | 0.00% | - | 5,150.00 |
| 14040500 | 50302 | Operating supplies | 17,000.00 | 0.0% | - | 17,000 | 21.43% | 3,000.00 | 14,000.00 |
| 14040500 | 50306 | Postage | 300.00 | 0.0% | - | 300 | -14.29% | (50.00) | 350.00 |
| 14040500 | 50307 | Advertising | 200.00 | 0.0% | - | 200 | 0.00% | - | 200.00 |
| 14040500 | 50308 | Printing | 3,400.00 | 0.0% | - | 3,400 | 30.77% | 800.00 | 2,600.00 |
| 14040500 | 50349 | Recruitment Testing | 1,750.00 | 0.0% | - | 1,750 | 0.00% | - | 1,750.00 |
| 14040500 | 50351 | Clothing/Boot Allowance | 21,800.00 | 0.0% | - | 21,800 | 12.37% | 2,400.00 | 19,400.00 |
| 14040500 | 50352 | Cell Phone/Allowances | 6,634.00 | 5.7% | 360.00 | 6,274 | 0.00% | - | 6,274.00 |
| 14040500 | 50353 | Physicals | 1,900.00 | 0.0% | - | 1,900 | 0.00% | - | 1,900.00 |
| 14040500 | 50375 | Gas | 33,775.00 | 0.0% | - | 33,775 | -10.59% | (4,000.00) | 37,775.00 |
| 14040500 | 50377 | Diesel | 234.00 | 0.0% | - | 234 | 0.00% | - | 234.00 |
| 14040500 | 50378 | Tires Expense | 6,628.00 | 0.0% | - | 6,628 | 29.25% | 1,500.00 | 5,128.00 |
| 14040500 | 50401 | Professional Development | 18,000.00 | 0.0% | - | 18,000 | 13.31% | 2,114.00 | 15,886.00 |
| 14040500 | 50413 | Mileage/ travel reimbursement | 450.00 | 0.0% | - | 450 | 0.00% | - | 450.00 |
| 14040500 | 50415 | Education Program | 2,608.00 | 0.0% | - | 2,608 | 0.00% | - | 2,608.00 |
| 14040500 | 50501 | Vehicle Repairs | 13,000.00 | 0.0% | - | 13,000 | 0.00% | - | 13,000.00 |
| 14040500 | 50512 | Telephone | 7,768.00 | 0.0% | - | 7,768 | 0.00% | - | 7,768.00 |
| 14040500 | 50532 | R&M Office Equipment | 2,000.00 | 0.0% | - | 2,000 | 0.00% | - | 2,000.00 |
| 14040500 | 50536 | R&M: Equipment | 5,500.00 | 0.0% | - | 5,500 | 0.00% | - | 5,500.00 |
| 14040500 | 50710 | Equipment | 18,750.00 | -21.1% | (5,000.00) | 23,750 | 533.33% | 20,000.00 | 3,750.00 |
| 14040500 | 50720 | Equipment - vehicles | 90,000.00 | -21.7% | (25,000.00) | 115,000 | 71.64% | 48,000.00 | 67,000.00 |
| | | Total 14040500 Police | \$ 2,518,583.00 | -1.17% | \$ (29,699.00) | \$ 2,548,282.00 | 13.86% | \$ 310,277.00 | \$ 2,238,005.00 |
| 14041500 | 50102 | Department Head | 95,232.00 | 0.0% | - | 95,232 | 8.66% | 7,586.00 | 87,646.00 |
| 14041500 | 50104 | Non Supervisory | 198,776.00 | 0.0% | - | 198,776 | 118.93% | 107,981.00 | 90,795.00 |
| 14041500 | 50130 | Temporary/seasonal wages | 208,526.00 | 10.8% | 20,243.00 | 188,283 | 2.81% | 5,153.00 | 183,130.00 |
| 14041500 | 50201 | Unemployment Costs | 1,253.00 | 0.0% | - | 1,253 | 25.80% | 257.00 | 996.00 |
| 14041500 | 50202 | Workers Comp Insurance | 68,528.00 | 4.2% | 2,760.00 | 65,768 | 261.36% | 47,568.00 | 18,200.00 |
| 14041500 | 50210 | MEPERS - Employer Share | 37,633.00 | 0.0% | - | 37,633 | 57.39% | 13,722.00 | 23,911.00 |
| 14041500 | 50220 | Health Insurance | 96,793.00 | 0.0% | - | 96,793 | 83.18% | 43,952.00 | 52,841.00 |
| 14041500 | 50230 | FICA Employer Costs | 38,444.00 | 4.2% | 1,548.00 | 36,896 | 33.39% | 9,236.00 | 27,660.00 |
| 14041500 | 50301 | Office Supplies | 500.00 | 0.0% | - | 500 | 0.00% | - | 500.00 |
| 14041500 | 50302 | Operating supplies | 9,000.00 | 0.0% | - | 9,000 | 0.00% | - | 9,000.00 |
| 14041500 | 50306 | Postage | 75.00 | 0.0% | - | 75 | 0.00% | - | 75.00 |
| 14041500 | 50351 | Clothing/Boot Allowance | 6,000.00 | 0.0% | - | 6,000 | 50.00% | 2,000.00 | 4,000.00 |
| 14041500 | 50352 | Cell Phone/Allowances | 420.00 | 0.0% | - | 420 | 0.00% | - | 420.00 |
| 14041500 | 50353 | Physicals | 5,000.00 | 0.0% | - | 5,000 | 0.00% | - | 5,000.00 |

| ORG | OBI | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget Appropriation | % Change between Department Head Budget Appropriation and Managerial Budget Appropriation | \$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation | FY24 Projected Department Head Budget Appropriation | % Change between FY23 Approved Budget and FY24 Projected Department Head Budget | \$Amount Increase/(Decrease) FY23 Budget compared to FY24 Department Head Budget | FY23 Approved Budget Appropriation |
|----------|-------|--|--|--|--|---|---|--|---------------------------------------|
| 14041500 | 50370 | Parts - Supplies | 6,200.00 | 0.0% | - | 6,200 | 0.00% | - | 6,200.00 |
| 14041500 | 50375 | Gas | 2,400.00 | 0.0% | - | 2,400 | 22.14% | 435.00 | 1,965.00 |
| 14041500 | 50377 | Diesel | 8,420.00 | 0.0% | - | 8,420 | 60.69% | 3,180.00 | 5,240.00 |
| 14041500 | 50378 | Tires Expense | 4,800.00 | 0.0% | - | 4,800 | 71.43% | 2,000.00 | 2,800.00 |
| 14041500 | 50401 | Professional Development | 7,500.00 | 0.0% | - | 7,500 | 0.00% | - | 7,500.00 |
| 14041500 | 50413 | Mileage/ travel reimbursement | 150.00 | 0.0% | - | 150 | 0.00% | - | 150.00 |
| 14041500 | 50490 | Capital Projects Reserve | 75,000.00 | -16.7% | (15,000.00) | 90,000 | 20.00% | 15,000.00 | 75,000.00 |
| 14041500 | 50511 | Water Usage | 599.00 | 14.1% | 74.00 | 525 | 0.00% | - | 525.00 |
| 14041500 | 50512 | Telephone | 2,508.00 | 0.0% | - | 2,508 | 0.00% | - | 2,508.00 |
| 14041500 | 50513 | Sewer Expense | 361.00 | 4.0% | 14.00 | 347 | 0.00% | - | 347.00 |
| 14041500 | 50536 | R&M: Equipment | 40,000.00 | 0.0% | - | 40,000 | 60.00% | 15,000.00 | 25,000.00 |
| 14041500 | 50544 | R & M: Radios | 16,878.00 | 0.0% | - | 16,878 | 22.13% | 3,058.00 | 13,820.00 |
| 14041500 | 50560 | Fire Fighting Foam | 3,500.00 | 0.0% | - | 3,500 | 16.67% | 500.00 | 3,000.00 |
| 14041500 | 50561 | EMS Supplies | 2,500.00 | 0.0% | - | 2,500 | 0.00% | - | 2,500.00 |
| 14041500 | 50562 | Personal Protective Equipment | 40,900.00 | 0.0% | - | 40,900 | -4.99% | (2,147.00) | 43,047.00 |
| 14041500 | 50563 | Hose Replacement | 12,000.00 | 0.0% | - | 12,000 | 6.19% | 700.00 | 11,300.00 |
| 14041500 | 50710 | Equipment | 28,600.00 | 0.0% | - | 28,600 | -33.95% | (14,700.00) | 43,300.00 |
| | | Total 14041500 Fire Department | \$ 1,018,496.00 | 0.96% | \$ 9,639.00 | \$ 1,008,857.00 | 34.81% | \$ 260,481.00 | \$ 748,376.00 |
| 14043000 | 50100 | LEMS Stipend | 340,610.00 | 0.0% | - | 340,610 | 1.79% | 5,983.00 | 334,627.00 |
| 14043000 | 50104 | Non Supervisory | 1,658.00 | 0.0% | - | 1,658 | 3.05% | 49.00 | 1,609.00 |
| 14043000 | 50201 | Unemployment Costs | 9.00 | 0.0% | - | 9 | -10.00% | (1.00) | 10.00 |
| 14043000 | 50202 | Workers Comp Insurance | 56.00 | 0.0% | - | 56 | -1.75% | (1.00) | 57.00 |
| 14043000 | 50210 | MEPERS - EMPLOYER SHARE | 170.00 | 0.0% | - | 170 | 100.00% | 170.00 | - |
| 14043000 | 50230 | FICA Employer Costs | 127.00 | 0.0% | - | 127 | 3.25% | 4.00 | 123.00 |
| | | Total 14043000 Emergency Management | \$ 342,630.00 | 0.00% | \$ - | \$ 342,630.00 | 1.84% | \$ 6,204.00 | \$ 336,426.00 |
| 14045000 | 50104 | Non Supervisory | 56,779.00 | 0.0% | - | 56,779 | 3.00% | 1,654.00 | 55,125.00 |
| 14045000 | 50140 | Overtime | 2,160.00 | 0.0% | - | 2,160 | 0.00% | - | 2,160.00 |
| 14045000 | 50201 | Unemployment Costs | 86.00 | 0.0% | - | 86 | -23.21% | (26.00) | 112.00 |
| 14045000 | 50202 | Workers Comp Insurance | 1,048.00 | 0.0% | - | 1,048 | 18.69% | 165.00 | 883.00 |
| 14045000 | 50210 | MEPERS - Employer Share | 5,792.00 | 0.0% | - | 5,792 | 2.03% | 115.00 | 5,677.00 |
| 14045000 | 50220 | Health Insurance | 27,270.00 | 0.0% | - | 27,270 | 9.73% | 2,418.00 | 24,852.00 |
| 14045000 | 50230 | FICA Employer Costs | 4,509.00 | 0.0% | - | 4,509 | 2.90% | 127.00 | 4,382.00 |
| 14045000 | 50302 | Operating supplies | 1,000.00 | 0.0% | - | 1,000 | 0.00% | - | 1,000.00 |
| 14045000 | 50351 | Clothing/Boot Allowance | 600.00 | 0.0% | - | 600 | 0.00% | - | 600.00 |
| 14045000 | 50352 | Cell Phone/Allowances | 720.00 | 0.0% | - | 720 | 15.20% | 95.00 | 625.00 |
| 14045000 | 50375 | Gas | 3,968.00 | 0.0% | - | 3,968 | 0.00% | - | 3,968.00 |
| 14045000 | 50378 | Tires Expense | 700.00 | 0.0% | - | 700 | 0.00% | - | 700.00 |
| 14045000 | 50401 | Professional Development | 400.00 | 0.0% | - | 400 | 0.00% | - | 400.00 |
| 14045000 | 50453 | Animal Shelter Services | 14,761.00 | 0.0% | - | 14,761 | 4.83% | 680.00 | 14,081.00 |
| 14045000 | 50536 | R&M: Equipment | 2,000.00 | 0.0% | - | 2,000 | 110.53% | 1,050.00 | 950.00 |
| 14045000 | 50710 | Equipment | 250.00 | -98.5% | (16,250.00) | 16,500 | 6500.00% | 16,250.00 | 250.00 |
| 14045000 | 50720 | Vehicles | 0.00 | -100.0% | (45,500.00) | 45,500 | 100.00% | 45,500.00 | - |
| | | Total 14045000 Animal Control Officer | \$ 122,043.00 | -33.6% | \$ (61,750.00) | \$ 183,793.00 | 58.76% | \$ 68,028.00 | \$ 115,765.00 |
| 14046000 | 50104 | Non Supervisory | 199,286.00 | 0.0% | - | 199,286 | 1.95% | 3,803.00 | 195,483.00 |
| 14046000 | 50116 | Union | 3,500.00 | 0.0% | - | 3,500 | 0.00% | - | 3,500.00 |
| 14046000 | 50130 | Temporary/seasonal | 21,630.00 | 0.0% | - | 21,630 | 0.00% | - | 21,630.00 |
| 14046000 | 50140 | Overtime wages | 1,350.00 | 0.0% | - | 1,350 | 0.00% | - | 1,350.00 |
| 14046000 | 50145 | Replacement Wages | 62,325.00 | 0.0% | - | 62,325 | 21.02% | 10,825.00 | 51,500.00 |
| 14046000 | 50201 | Unemployment Costs | 360.00 | 0.0% | - | 360 | 20.81% | 62.00 | 298.00 |
| 14046000 | 50202 | Workers Comp Insurance | 1,318.00 | 0.0% | - | 1,318 | 71.39% | 549.00 | 769.00 |

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|----------|-------|---|--|--|--|---|---|--|---------------------------------------|
| 14046000 | 50210 | MEPERS - Employer Share | 33,275.00 | 0.0% | - | 33,275 | 1.22% | 400.00 | 32,875.00 |
| 14046000 | 50220 | Health Insurance | 29,345.00 | 0.0% | - | 29,345 | -26.80% | (10,746.00) | 40,091.00 |
| 14046000 | 50230 | FICA Employer Costs | 22,039.00 | 0.0% | - | 22,039 | 6.52% | 1,349.00 | 20,690.00 |
| 14046000 | 50301 | Office Supplies | 1,000.00 | 0.0% | - | 1,000 | 0.00% | - | 1,000.00 |
| 14046000 | 50307 | Advertising | 120.00 | 0.0% | - | 120 | 0.00% | - | 120.00 |
| 14046000 | 50349 | Recruitment Testing | 300.00 | 0.0% | - | 300 | 0.00% | - | 300.00 |
| 14046000 | 50351 | Clothing/Boot Allowance | 2,250.00 | 0.0% | - | 2,250 | 0.00% | - | 2,250.00 |
| 14046000 | 50401 | Professional Development | 1,450.00 | 0.0% | - | 1,450 | 0.00% | - | 1,450.00 |
| 14046000 | 50512 | Telephone | 1,900.00 | 0.0% | - | 1,900 | 0.00% | - | 1,900.00 |
| 14046000 | 50536 | R&M: Equipment | 1,125.00 | 0.0% | - | 1,125 | 0.00% | - | 1,125.00 |
| | | Total 14046000 Lisbon Communications Cen | \$ 382,573.00 | 0.00% | \$ - | \$ 382,573.00 | 1.66% | \$ 6,242.00 | \$ 376,331.00 |
| 15050500 | 40402 | Fees & Fines | 2,500.00 | 0.0% | - | 2,500.00 | 0.00% | - | 2,500.00 |
| 15050500 | 50102 | Department Head | 92,724.00 | -2.8% | (2,704.00) | 95,428.00 | 6.00% | 5,403.00 | 90,025.00 |
| 15050500 | 50104 | Non Supervisory | 456,561.00 | 2.9% | 12,827.00 | 443,734.00 | 2.71% | 11,708.00 | 432,026.00 |
| 15050500 | 50107 | Administrative | 41,927.00 | 0.0% | - | 41,927.00 | 11.83% | 4,435.00 | 37,492.00 |
| 15050500 | 50116 | Union | 25,500.00 | 0.0% | - | 25,500.00 | 0.00% | - | 25,500.00 |
| 15050500 | 50140 | Overtime wages | 40,000.00 | 0.0% | - | 40,000.00 | 0.00% | - | 40,000.00 |
| 15050500 | 50201 | Unemployment Costs | 706.00 | 0.0% | - | 706.00 | -13.90% | (114.00) | 820.00 |
| 15050500 | 50202 | Workers Comp Insurance | 47,676.00 | 1.6% | 769.00 | 46,907.00 | 21.19% | 8,201.00 | 38,706.00 |
| 15050500 | 50210 | MEPERS - Employer Share | 64,384.00 | 1.6% | 1,033.00 | 63,351.00 | 3.59% | 2,198.00 | 61,153.00 |
| 15050500 | 50220 | Health Insurance | 141,329.00 | 11.5% | 14,601.00 | 126,728.00 | 7.14% | 8,440.00 | 118,288.00 |
| 15050500 | 50230 | FICA Employer Costs | 50,239.00 | 1.6% | 775.00 | 49,464.00 | 3.45% | 1,648.00 | 47,816.00 |
| 15050500 | 50240 | Medical testing | 1,000.00 | 0.0% | - | 1,000.00 | 66.67% | 400.00 | 600.00 |
| 15050500 | 50301 | Office Supplies | 2,000.00 | 0.0% | - | 2,000.00 | 33.33% | 500.00 | 1,500.00 |
| 15050500 | 50302 | Operating supplies | 8,500.00 | 0.0% | - | 8,500.00 | 0.00% | - | 8,500.00 |
| 15050500 | 50306 | Postage | 150.00 | 0.0% | - | 150.00 | 0.00% | - | 150.00 |
| 15050500 | 50307 | Advertising | 1,500.00 | 0.0% | - | 1,500.00 | 50.00% | 500.00 | 1,000.00 |
| 15050500 | 50330 | Drug Testing | 1,500.00 | 0.0% | - | 1,500.00 | 0.00% | - | 1,500.00 |
| 15050500 | 50351 | Clothing/Boot Allowance | 10,750.00 | 0.0% | - | 10,750.00 | 0.00% | - | 10,750.00 |
| 15050500 | 50352 | Cell Phone/Allowances | 1,600.00 | 0.0% | - | 1,600.00 | 0.00% | - | 1,600.00 |
| 15050500 | 50360 | Minor equipment | 5,000.00 | 0.0% | - | 5,000.00 | 66.67% | 2,000.00 | 3,000.00 |
| 15050500 | 50363 | Culverts | 15,000.00 | 0.0% | - | 15,000.00 | 0.00% | - | 15,000.00 |
| 15050500 | 50366 | Asphalt-Hot Top | 25,000.00 | 0.0% | - | 25,000.00 | 0.00% | - | 25,000.00 |
| 15050500 | 50367 | Excavation Expense | 5,000.00 | 0.0% | - | 5,000.00 | 0.00% | - | 5,000.00 |
| 15050500 | 50370 | Parts - Supplies | 80,000.00 | 23.1% | 15,000.00 | 65,000 | 18.18% | 10,000.00 | 55,000.00 |
| 15050500 | 50371 | Sand & Gravel | 20,000.00 | 0.0% | - | 20,000 | 33.33% | 5,000.00 | 15,000.00 |
| 15050500 | 50375 | Gas | 9,000.00 | 0.0% | - | 9,000 | 9.22% | 760.00 | 8,240.00 |
| 15050500 | 50376 | Oils and lubricants | 6,000.00 | 0.0% | - | 6,000 | 33.33% | 1,500.00 | 4,500.00 |
| 15050500 | 50377 | Diesel | 32,000.00 | 0.0% | - | 32,000 | -9.38% | (3,312.00) | 35,312.00 |
| 15050500 | 50378 | Tires Expense | 6,500.00 | 0.0% | - | 6,500 | 30.00% | 1,500.00 | 5,000.00 |
| 15050500 | 50401 | Professional Development | 5,200.00 | 0.0% | - | 5,200 | 30.00% | 1,200.00 | 4,000.00 |
| 15050500 | 50412 | Meals and Lodging | 665.00 | 0.0% | - | 665 | 33.00% | 165.00 | 500.00 |
| 15050500 | 50413 | Mileage/ travel reimbursement | 500.00 | 0.0% | - | 500 | 0.00% | - | 500.00 |
| 15050500 | 50430 | Filing fees/licenses/permits | 1,200.00 | 0.0% | - | 1,200 | 0.00% | - | 1,200.00 |
| 15050500 | 50455 | Profesional Services | 28,000.00 | 0.0% | - | 28,000 | 6.06% | 1,600.00 | 26,400.00 |
| 15050500 | 50511 | Water Usage | 570.00 | 14.0% | 70.00 | 500 | 0.00% | - | 500.00 |
| 15050500 | 50512 | Telephone | 4,020.00 | 0.0% | - | 4,020 | 0.00% | - | 4,020.00 |
| 15050500 | 50513 | Sewer Expense | 637.00 | -15.1% | (113.00) | 750 | 22.55% | 138.00 | 612.00 |
| 15050500 | 50535 | Rental of Equipment | 25,000.00 | 0.0% | - | 25,000 | 0.00% | - | 25,000.00 |
| 15050500 | 50536 | R&M: Equipment | 12,000.00 | 0.0% | - | 12,000 | 50.00% | 4,000.00 | 8,000.00 |
| 15050500 | 50537 | Equipment Painting | 5,000.00 | 0.0% | - | 5,000 | 0.00% | - | 5,000.00 |
| 15050500 | 50538 | Loam & Seed | 1,500.00 | 0.0% | - | 1,500 | 0.00% | - | 1,500.00 |
| 15050500 | 50539 | R&M: Catch Basins & Manhole Cv | 5,000.00 | 0.0% | - | 5,000 | 0.00% | - | 5,000.00 |
| 15050500 | 50541 | Ground repair and maintenance | 6,500.00 | 0.0% | - | 6,500 | 0.00% | - | 6,500.00 |

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|----------|-------|---|--|--|--|---|---|--|---------------------------------------|
| 15050500 | 50544 | R & M: Radios | 2,500.00 | 0.0% | - | 2,500 | 66.67% | 1,000.00 | 1,500.00 |
| 15050500 | 50545 | R & M: TREE REMOVE/REPLA | 10,000.00 | 0.0% | - | 10,000 | 53.85% | 3,500.00 | 6,500.00 |
| 15050500 | 50547 | R & M: SIGNS | 3,000.00 | 0.0% | - | 3,000 | 0.00% | - | 3,000.00 |
| 15050500 | 50548 | R & M: STREETS | 35,000.00 | 0.0% | - | 35,000 | 0.00% | - | 35,000.00 |
| 15050500 | 50710 | Equipment | 435,500.00 | -42.7% | (324,500.00) | 760,000 | 481.48% | 629,300.00 | 130,700.00 |
| 15050500 | 50770 | Infrastructure- Paving | 0.00 | -100.0% | (475,000.00) | 475,000 | 0.00% | - | 475,000.00 |
| | | Total 15050500 Department of Public Work | \$ 1,775,838.00 | -29.89% | \$ (757,242.00) | \$ 2,533,080.00 | 38.31% | \$ 701,670.00 | \$ 1,831,410.00 |
| 15051000 | 50140 | Overtime | 65,000.00 | 0.0% | - | 65,000.00 | 0.00% | - | 65,000.00 |
| 15051000 | 50202 | Workers Comp Insurance | 5,436.00 | 0.0% | - | 5,436.00 | 243.83% | 3,855.00 | 1,581.00 |
| 15051000 | 50210 | MEPERS - Employer Share | 6,630.00 | 0.0% | - | 6,630.00 | 0.00% | - | 6,630.00 |
| 15051000 | 50230 | FICA Employer Costs | 4,973.00 | 0.0% | - | 4,973.00 | 0.00% | - | 4,973.00 |
| 15051000 | 50303 | Other Supplies | 312,000.00 | 0.0% | - | 312,000.00 | 62.21% | 119,651.00 | 192,349.00 |
| 15051000 | 50370 | Parts - Supplies | 55,000.00 | 0.0% | - | 55,000.00 | 57.14% | 20,000.00 | 35,000.00 |
| 15051000 | 50451 | Contracted Professional Servic | 50,000.00 | 0.0% | - | 50,000.00 | 0.00% | - | 50,000.00 |
| | | Total 15051000 Winter Operations | \$ 499,039.00 | 0.00% | \$ - | \$ 499,039.00 | 40.36% | \$ 143,506.00 | \$ 355,533.00 |
| 15052000 | 50104 | Non Supervisory | 225,998.00 | 25.0% | 45,208.00 | 180,790 | -15.17% | (32,327.00) | 213,117.00 |
| 15052000 | 50116 | Union Negotiations | 5,600.00 | 0.0% | - | 5,600 | 0.00% | - | 5,600.00 |
| 15052000 | 50140 | Overtime wages | 0.00 | 0.0% | - | 0 | 0.00% | - | - |
| 15052000 | 50201 | Unemployment Costs | 412.00 | 16.7% | 59.00 | 353 | -26.46% | (127.00) | 480.00 |
| 15052000 | 50202 | Workers Comp Insurance | 12,318.00 | 25.0% | 2,464.00 | 9,854 | 38.67% | 2,748.00 | 7,106.00 |
| 15052000 | 50210 | MEPERS - Employer Share | 23,052.00 | 25.0% | 4,611.00 | 18,441 | -15.17% | (3,297.00) | 21,738.00 |
| 15052000 | 50220 | Health Insurance | 57,033.00 | 81.8% | 25,665.00 | 31,368 | -38.02% | (19,240.00) | 50,608.00 |
| 15052000 | 50230 | FICA Employer Costs | 17,718.00 | 24.3% | 3,459.00 | 14,259 | -14.78% | (2,473.00) | 16,732.00 |
| 15052000 | 50240 | Medical testing | 750.00 | 0.0% | - | 750 | 50.00% | 250.00 | 500.00 |
| 15052000 | 50301 | Office Supplies | 500.00 | 0.0% | - | 500 | 0.00% | - | 500.00 |
| 15052000 | 50302 | Operating supplies | 6,000.00 | 0.0% | - | 6,000 | 0.00% | - | 6,000.00 |
| 15052000 | 50306 | Postage | 80.00 | 0.0% | - | 80 | 0.00% | - | 80.00 |
| 15052000 | 50307 | Advertising | 100.00 | 0.0% | - | 100 | 0.00% | - | 100.00 |
| 15052000 | 50308 | Printing | 1,500.00 | 0.0% | - | 1,500 | 0.00% | - | 1,500.00 |
| 15052000 | 50330 | Drug Testing | 350.00 | 0.0% | - | 350 | 0.00% | - | 350.00 |
| 15052000 | 50351 | Clothing/Boot Allowance | 3,500.00 | 0.0% | - | 3,500 | 0.00% | - | 3,500.00 |
| 15052000 | 50352 | Cell Phone allowance | 420.00 | 0.0% | - | 420 | 0.00% | - | 420.00 |
| 15052000 | 50369 | Land Fill | 5,000.00 | 0.0% | - | 5,000 | 0.00% | - | 5,000.00 |
| 15052000 | 50370 | Parts - Supplies | 10,000.00 | 0.0% | - | 10,000 | 0.00% | - | 10,000.00 |
| 15052000 | 50377 | Diesel | 6,180.00 | 0.0% | - | 6,180 | 0.00% | - | 6,180.00 |
| 15052000 | 50378 | Tires Expense | 5,500.00 | 0.0% | - | 5,500 | 22.22% | 1,000.00 | 4,500.00 |
| 15052000 | 50401 | Professional Development | 250.00 | 0.0% | - | 250 | 0.00% | - | 250.00 |
| 15052000 | 50413 | Mileage/ travel reimbursement | 250.00 | 0.0% | - | 250 | 0.00% | - | 250.00 |
| 15052000 | 50430 | Filing fees/licenses/permits | 1,000.00 | 0.0% | - | 1,000 | 42.86% | 300.00 | 700.00 |
| 15052000 | 50511 | Water usage fees | 2,394.00 | 14.0% | 294.00 | 2,100 | 0.00% | - | 2,100.00 |
| 15052000 | 50512 | Telephone | 1,512.00 | 0.0% | - | 1,512 | 0.00% | - | 1,512.00 |
| 15052000 | 50513 | Sewer Expense | 568.00 | 4.0% | 22.00 | 546 | 0.00% | - | 546.00 |
| 15052000 | 50536 | R&M: Equipment | 5,000.00 | 0.0% | - | 5,000 | 0.00% | - | 5,000.00 |
| 15052000 | 50556 | Trash Removal | 300,000.00 | 0.0% | - | 300,000 | 0.00% | - | 300,000.00 |
| 15052000 | 50720 | Equipment – vehicles | 0.00 | -100.0% | (110,000.00) | 110,000 | 4300.00% | 107,500.00 | 2,500.00 |
| | | Total 15052000 Solid Waste | \$ 692,985.00 | -3.91% | \$ (28,218.00) | \$ 721,203.00 | 8.15% | \$ 54,334.00 | \$ 666,869.00 |
| 15053500 | 50510 | Electricity | 78,000.00 | 0.0% | - | 78,000.00 | 0.00% | - | 78,000.00 |
| 15053500 | 50534 | Hydrant Rental | 549,500.00 | 0.0% | - | 549,500.00 | 14.48% | 69,500.00 | 480,000.00 |
| 15053500 | 50536 | R&M: Equipment | 17,000.00 | 0.0% | - | 17,000.00 | 0.00% | - | 17,000.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget Appropriation | % Change between Department Head Budget Appropriation and Managerial Budget Appropriation | \$ Change between Department Head Budget Appropriation and Managerial Budget Appropriation | FY24 Projected Department Head Budget Appropriation | % Change between FY23 Approved Budget and FY24 Projected Department Head Budget | \$Amount Increase/(Decrease) FY23 Budget compared to FY24 Department Head Budget | FY23 Approved Budget Appropriation |
|----------|-------|--|--|--|--|---|---|--|---------------------------------------|
| | | Total 15053500 Other Public Works | \$ 644,500.00 | 0.00% | \$ - | \$ 644,500.00 | 12.09% | \$ 69,500.00 | \$ 575,000.00 |
| 16060500 | 50102 | Department Head | 65,853.00 | -17.7% | (14,209.00) | 80,062.00 | 3.00% | 2,332.00 | 77,730.00 |
| 16060500 | 50104 | Non Supervisory | 183,462.00 | 4.8% | 8,326.16 | 175,135.84 | 3.74% | 6,317.84 | 168,818.00 |
| 16060500 | 50201 | Unemployment Costs | 315.00 | 0.0% | - | 315.00 | -15.55% | (58.00) | 373.00 |
| 16060500 | 50202 | Workers Comp Insurance | 1,339.00 | -2.0% | (27.00) | 1,366.00 | 108.55% | 711.00 | 655.00 |
| 16060500 | 50210 | MEPERS - Employer Share | 25,431.00 | -2.3% | (600.00) | 26,031.00 | 3.51% | 883.00 | 25,148.00 |
| 16060500 | 50220 | Health Insurance | 80,779.00 | 1.1% | 902.00 | 79,877.00 | -7.94% | (6,885.00) | 86,762.00 |
| 16060500 | 50230 | FICA Employer Costs | 19,073.00 | -2.3% | (450.00) | 19,523.00 | 3.51% | 662.00 | 18,861.00 |
| 16060500 | 50301 | Office Supplies | 2,600.00 | -16.1% | (500.00) | 3,100.00 | 0.00% | - | 3,100.00 |
| 16060500 | 50302 | Operating supplies | 33,500.00 | -4.3% | (1,500.00) | 35,000.00 | 11.11% | 3,500.00 | 31,500.00 |
| 16060500 | 50306 | Postage | 4,420.00 | 0.0% | - | 4,420.00 | 10.09% | 405.00 | 4,015.00 |
| 16060500 | 50308 | Printing | 250.00 | 0.0% | - | 250.00 | 0.00% | - | 250.00 |
| 16060500 | 50352 | Cell Phone/Allowances | 420.00 | 0.0% | - | 420.00 | 0.00% | - | 420.00 |
| 16060500 | 50401 | Professional Development | 400.00 | 0.0% | - | 400.00 | 128.57% | 225.00 | 175.00 |
| 16060500 | 50402 | Dues and Memberships | 170.00 | 0.0% | - | 170.00 | 70.00% | 70.00 | 100.00 |
| 16060500 | 50413 | Mileage/ travel reimbursement | 150.00 | 0.0% | - | 150.00 | 100.00% | 75.00 | 75.00 |
| 16060500 | 50511 | Water usage fees | 313.00 | 14.2% | 39.00 | 274.00 | 14.17% | 34.00 | 240.00 |
| 16060500 | 50512 | Telephone | 2,420.00 | 0.0% | - | 2,420.00 | 0.04% | 1.00 | 2,419.00 |
| 16060500 | 50513 | Sewer Expense | 189.00 | 4.4% | 8.00 | 181.00 | 0.00% | - | 181.00 |
| 16060500 | 50536 | R&M: Equipment | 1,500.00 | 0.0% | - | 1,500.00 | -86.78% | (9,850.00) | 11,350.00 |
| | | Total 16060500 Library | \$ 422,584.00 | -1.86% | \$ (8,010.84) | \$ 430,594.84 | -0.36% | \$ (1,577.16) | \$ 432,172.00 |
| 16061500 | 50102 | Department Head | 92,018.00 | 0.0% | - | 92,018.00 | 2.84% | 2,541.00 | 89,477.00 |
| 16061500 | 50104 | Non Supervisory | 288,204.00 | 2.2% | 6,286.00 | 281,918.00 | 4.80% | 12,919.00 | 268,999.00 |
| 16061500 | 50130 | Temporary/seasonal | 176,738.00 | 5.5% | 9,252.00 | 167,486.00 | 1.15% | 1,900.00 | 165,586.00 |
| 16061500 | 50140 | Overtime | 5,000.00 | 0.0% | - | 5,000.00 | 0.00% | - | 5,000.00 |
| 16061500 | 50201 | Unemployment Costs | 1,528.00 | 3.0% | 45.00 | 1,483.00 | 298.66% | 1,111.00 | 372.00 |
| 16061500 | 50202 | Workers Comp Insurance | 24,968.00 | 3.0% | 732.00 | 24,236.00 | 46.71% | 7,716.00 | 16,520.00 |
| 16061500 | 50210 | MEPERS - Employer Share | 30,813.00 | 1.5% | 445.00 | 30,368.00 | 2.95% | 871.00 | 29,497.00 |
| 16061500 | 50220 | Health Insurance | 42,255.00 | 0.0% | - | 42,255.00 | -58.79% | (60,290.00) | 102,545.00 |
| 16061500 | 50230 | FICA Employer Costs | 42,990.00 | 2.8% | 1,188.00 | 41,802.00 | 3.28% | 1,329.00 | 40,473.00 |
| 16061500 | 50301 | Office Supplies | 1,800.00 | 0.0% | - | 1,800.00 | 20.00% | 300.00 | 1,500.00 |
| 16061500 | 50302 | Operating supplies | 50,000.00 | 0.0% | - | 50,000.00 | 6.38% | 3,000.00 | 47,000.00 |
| 16061500 | 50306 | Postage | 200.00 | 0.0% | - | 200.00 | 0.00% | - | 200.00 |
| 16061500 | 50307 | Advertising | 1,000.00 | 0.0% | - | 1,000.00 | 0.00% | - | 1,000.00 |
| 16061500 | 50351 | Clothing/Boot Allowance | 1,000.00 | 0.0% | - | 1,000.00 | 25.00% | 200.00 | 800.00 |
| 16061500 | 50352 | Cell Phone/Allowances | 1,250.00 | 0.0% | - | 1,250.00 | 48.81% | 410.00 | 840.00 |
| 16061500 | 50355 | Co-Ed Softball/Fast Pitch | 7,500.00 | 0.0% | - | 7,500.00 | -4.50% | (353.00) | 7,853.00 |
| 16061500 | 50356 | Summer Trips | 23,000.00 | 0.0% | - | 23,000.00 | 15.00% | 3,000.00 | 20,000.00 |
| 16061500 | 50357 | Sunshine Hill | 3,800.00 | 0.0% | - | 3,800.00 | 26.67% | 800.00 | 3,000.00 |
| 16061500 | 50358 | New Programs | 8,000.00 | -60.0% | (12,000.00) | 20,000.00 | 296.43% | 14,955.00 | 5,045.00 |
| 16061500 | 50359 | Officials | 3,800.00 | 0.0% | - | 3,800.00 | 0.00% | - | 3,800.00 |
| 16061500 | 50375 | Gas | 7,600.00 | 0.0% | - | 7,600.00 | 0.00% | - | 7,600.00 |
| 16061500 | 50377 | Diesel | 1,800.00 | 0.0% | - | 1,800.00 | 0.00% | - | 1,800.00 |
| 16061500 | 50380 | Uniforms/safety equipment | 1,000.00 | 0.0% | - | 1,000.00 | 0.00% | - | 1,000.00 |
| 16061500 | 50401 | Professional Development | 3,000.00 | 0.0% | - | 3,000.00 | 100.00% | 1,500.00 | 1,500.00 |
| 16061500 | NEW | Bus Transportation | 16,000.00 | 33.3% | 4,000.00 | 12,000.00 | 100.00% | 12,000.00 | - |
| 16061500 | 50414 | Senior Meals Expense | 7,500.00 | 0.0% | - | 7,500.00 | 7.14% | 500.00 | 7,000.00 |
| 16061500 | 50501 | Vehicle Repairs | 3,000.00 | 0.0% | - | 3,000 | 0.00% | - | 3,000.00 |
| 16061500 | 50510 | Electricity | 3,000.00 | 900.0% | 2,700.00 | 300 | 0.00% | - | 300.00 |
| 16061500 | 50511 | Water Usage | 5,130.00 | 14.0% | 630.00 | 4,500 | 0.00% | - | 4,500.00 |
| 16061500 | 50512 | Telephone | 3,800.00 | 0.0% | - | 3,800 | -0.73% | (28.00) | 3,828.00 |
| 16061500 | 50513 | Sewer Expense | 1,000.00 | 11.1% | 100.00 | 900 | 16.43% | 127.00 | 773.00 |

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|----------|-------|---|--|---|--|---|---|--|------------------------------------|
| 16061500 | 50522 | Space Rental | 2,200.00 | 0.0% | - | 2,200 | 0.00% | - | 2,200.00 |
| 16061500 | 50536 | R&M: Equipment | 23,000.00 | 0.0% | - | 23,000 | 360.00% | 18,000.00 | 5,000.00 |
| 16061500 | 50541 | Grounds maintenance | 9,200.00 | 0.0% | - | 9,200 | 0.00% | - | 9,200.00 |
| 16061500 | 50542 | River Trail maint and repair | 5,000.00 | 0.0% | - | 5,000 | 0.00% | - | 5,000.00 |
| 16061500 | 50543 | R&M: Green Thumb | 4,800.00 | 0.0% | - | 4,800 | 2.35% | 110.00 | 4,690.00 |
| 16061500 | 50556 | Trash Removal | 1,200.00 | 0.0% | - | 1,200 | 4.35% | 50.00 | 1,150.00 |
| 16061500 | 50710 | Equipment | 20,000.00 | -71.4% | (50,000.00) | 70,000 | 503.45% | 58,400.00 | 11,600.00 |
| 16061500 | NEW | Scholarships | 2,500.00 | 100 | 2,500.00 | 0 | 100.00% | - | - |
| | | Total 16061500 Parks & Recreation | \$ 926,594.00 | -3.55% | \$ (34,122.00) | \$ 960,716.00 | 9.22% | \$ 81,068.00 | \$ 879,648.00 |
| 16062000 | 50442 | Transportation services | 50,000.00 | 11.1% | 5,000.00 | 45,000 | 0.00% | - | 45,000.00 |
| 16062000 | 50650 | Historical Society | 2,000.00 | 0.0% | - | 2,000 | 0.00% | - | 2,000.00 |
| 16062000 | 50651 | LACO | 1,000.00 | 0.0% | - | 1,000 | 0.00% | - | 1,000.00 |
| 16062000 | 50652 | Memorial Day | 2,800.00 | 0.0% | - | 2,800 | 0.00% | - | 2,800.00 |
| 16062000 | 50653 | MMA | 8,879.00 | 0.0% | - | 8,879 | 2.21% | 192.00 | 8,687.00 |
| 16062000 | NEW | Community Engagement Events | 500.00 | 0.0% | - | 500 | 100.00% | 500.00 | - |
| | | Total 16062000 Other Public Services | \$ 65,179.00 | 8.31% | \$ 5,000.00 | \$ 60,179.00 | 0.32% | \$ 192.00 | \$ 59,487.00 |
| 17070500 | 50102 | Department Head | 76,784.00 | 0.0% | - | 76,784 | 2.99% | 2,228.00 | \$ 74,556.00 |
| 17070500 | 50201 | Unemployment Costs | 59.00 | 0.0% | - | 59 | -21.33% | (16.00) | \$ 75.00 |
| 17070500 | 50202 | Workers Comp Insurance | 360.00 | 0.0% | - | 360 | 68.22% | 146.00 | \$ 214.00 |
| 17070500 | 50210 | MEPERS - Employer Share | 7,832.00 | 0.0% | - | 7,832 | 2.98% | 227.00 | \$ 7,605.00 |
| 17070500 | 50220 | Health Insurance | 3,231.00 | 0.0% | - | 3,231 | 3.03% | 95.00 | \$ 3,136.00 |
| 17070500 | 50230 | FICA Employer Costs | 5,874.00 | 0.0% | - | 5,874 | 3.00% | 171.00 | \$ 5,703.00 |
| 17070500 | 50302 | Operating supplies | 9,000.00 | 0.0% | - | 9,000 | 114.29% | 4,800.00 | \$ 4,200.00 |
| 17070500 | 50306 | Postage | 500.00 | 0.0% | - | 500 | 66.67% | 200.00 | \$ 300.00 |
| 17070500 | 50307 | Advertising | 10,100.00 | 0.0% | - | 10,100 | 68.33% | 4,100.00 | \$ 6,000.00 |
| 17070500 | 50352 | Cell Phone/Allowances | 695.00 | 0.0% | - | 695 | 0.00% | - | \$ 695.00 |
| 17070500 | 50401 | Professional employee training | 3,500.00 | 0.0% | - | 3,500 | 0.00% | - | \$ 3,500.00 |
| 17070500 | 50402 | Dues and Memberships | 2,500.00 | 0.0% | - | 2,500 | 11.11% | 250.00 | \$ 2,250.00 |
| 17070500 | 50406 | AVCOG Dues | 10,810.00 | 0.0% | - | 10,810 | 3.29% | 344.00 | \$ 10,466.00 |
| 17070500 | 50412 | Meal allowance | 1,200.00 | 0.0% | - | 1,200 | 128.57% | 675.00 | \$ 525.00 |
| 17070500 | 50413 | Mileage/ travel reimbursement | 5,500.00 | 0.0% | - | 5,500 | 423.81% | 4,450.00 | \$ 1,050.00 |
| | | Total 17070500 Economic Development | \$ 137,945.00 | 0.00% | \$ - | \$ 137,945.00 | 14.69% | \$ 17,670.00 | \$ 120,275.00 |
| | | Total General Fund Excluding School | \$ 12,129,523.00 | -5.67% | \$ (729,700.84) | \$ 12,859,223.84 | 17.48% | \$ 1,913,288.84 | \$ 10,945,435.00 |
| 18085000 | 50405 | PSAP Fees | 24,144.00 | 0.0% | (0.12) | 24,144 | 5.10% | 1,171.12 | \$ 22,973.00 |
| 18085000 | 50920 | County tax | 920,550.00 | 0.0% | - | 920,550 | 10.08% | 84,258.00 | \$ 836,292.00 |
| | | Total 18085000 County Tax | \$ 944,694.00 | 0.00% | \$ (0.12) | \$ 944,694.12 | 9.94% | \$ 85,429.12 | \$ 859,265.00 |
| | | Total General Fund (excluding County and School) | \$ 12,129,523.00 | -5.67% | \$ (729,700.84) | \$ 12,859,223.84 | | | |
| 38081000 | 53403 | 2010 Bond Principal | 53,040.00 | 0.0% | - | 53,040 | 0.00% | - | 53,040.00 |
| 38081000 | 53405 | 2014 QECB Principal | 43,780.00 | 0.0% | - | 43,780 | 0.00% | - | 43,780.00 |
| 38081000 | 53406 | 2017 Bond Principal | 150,000.00 | 0.0% | - | 150,000 | 0.00% | - | 150,000.00 |
| 38081000 | 53409 | 2020 Bond Principal | 150,000.00 | 0.0% | - | 150,000 | 0.00% | - | 150,000.00 |
| 38081000 | NEW | 2022 Bond Principal | 186,667.00 | 0.0% | - | 186,667 | 100.00% | 186,667.00 | - |
| 38081000 | 53603 | 2010 Bond Interest | 12,925.00 | 0.0% | - | 12,925 | -10.58% | (1,529.00) | 14,454.00 |
| 38081000 | 53605 | 2014 QECB Interest | 13,646.00 | 0.0% | - | 13,646 | 0.00% | - | 13,646.00 |
| 38081000 | 53607 | 2017 Bond Interest | 16,613.00 | 0.0% | - | 16,613 | -15.49% | (3,045.00) | 19,658.00 |
| 38081000 | 53609 | 2020 Bond Interest | 17,183.00 | -10.3% | (1,965.00) | 19,148 | 100.00% | 19,148.00 | - |
| 38081000 | 53612 | 2022 Bond Int Ferry | 86,772.00 | 0.0% | - | 86,772 | 2.54% | 2,148.00 | 84,624.00 |
| 38081000 | NEW | Harley Davidson - Lease | 7,500.00 | 100.0% | 2,500.00 | 5,000 | 100.00% | 5,000.00 | - |

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|----------|-------|--|--|--|--|---|---|--|---------------------------------------|
| | | Total 38081000 Debt Service-Bonds | \$ 738,126.00 | 0.07% | \$ 535.00 | \$ 737,591.00 | 39.38% | \$ 208,389.00 | \$ 529,202.00 |
| | | Total General Fund (excluding County & School) plus Debt Service Fund | \$ 12,867,649.00 | -5.01% | \$ (729,165.96) | \$ 14,541,508.96 | 17.89% | \$ 2,207,106.96 | \$ 12,333,902.00 |
| 65052500 | 50102 | Department Head | 99,993.00 | 5.0% | 4,763.00 | 95,230 | 3.00% | 2,774.00 | 92,456.00 |
| 65052500 | 50104 | Non Supervisory | 249,590.00 | 0.0% | - | 249,590 | 3.24% | 7,832.00 | 241,758.00 |
| 65052500 | 50107 | Admin Wages | 18,287.00 | 0.0% | - | 18,287 | -8.05% | (1,600.00) | 19,887.00 |
| 65052500 | 50140 | Overtime wages | 22,900.00 | 0.0% | - | 22,900 | 0.00% | - | 22,900.00 |
| 65052500 | 50201 | Unemployment Costs | 412.00 | 0.0% | - | 412 | -7.83% | (35.00) | 447.00 |
| 65052500 | 50202 | Workers Comp Insurance | 13,434.00 | 1.4% | 191.00 | 13,243 | 27.42% | 2,850.00 | 10,393.00 |
| 65052500 | 50210 | Maine State retirement | 37,994.00 | 1.3% | 486.00 | 37,508 | 2.97% | 1,082.00 | 36,426.00 |
| 65052500 | 50215 | Admin Benefits | 6,071.00 | 0.0% | - | 6,071 | -30.84% | (2,707.00) | 8,778.00 |
| 65052500 | 50220 | Health insurance | 76,387.00 | 0.0% | - | 76,387 | -32.28% | (36,415.00) | 112,802.00 |
| 65052500 | 50221 | HRA Costs | 3,836.00 | 3.0% | 112.00 | 3,724 | 0.00% | - | 3,724.00 |
| 65052500 | 50230 | FICA taxes | 28,495.00 | 1.3% | 364.00 | 28,131 | 2.38% | 653.00 | 27,478.00 |
| 65052500 | 50240 | Medical testing | 400.00 | 0.0% | - | 400 | 60.00% | 150.00 | 250.00 |
| 65052500 | 50301 | Office supplies | 2,500.00 | 0.0% | - | 2,500 | 0.00% | - | 2,500.00 |
| 65052500 | 50303 | Other Supplies | 42,700.00 | 0.0% | - | 42,700 | 0.00% | - | 42,700.00 |
| 65052500 | 50306 | Postage | 8,500.00 | 0.0% | - | 8,500 | 0.00% | - | 8,500.00 |
| 65052500 | 50307 | Advertising | 300.00 | 0.0% | - | 300 | 0.00% | - | 300.00 |
| 65052500 | 50330 | Drug Testing | 400.00 | 0.0% | - | 400 | 0.00% | - | 400.00 |
| 65052500 | 50331 | Small Tools | 3,000.00 | 0.0% | - | 3,000 | 0.00% | - | 3,000.00 |
| 65052500 | 50351 | Clothing/Boot Allowance | 4,500.00 | 0.0% | - | 4,500 | 5.88% | 250.00 | 4,250.00 |
| 65052500 | 50352 | Cell Phone allowance | 2,564.00 | 0.0% | - | 2,564 | 0.00% | - | 2,564.00 |
| 65052500 | 50375 | Gas | 6,100.00 | 0.0% | - | 6,100 | 28.48% | 1,352.00 | 4,748.00 |
| 65052500 | 50377 | Diesel | 2,410.00 | 0.0% | - | 2,410 | 37.24% | 654.00 | 1,756.00 |
| 65052500 | 50401 | Professional employee training | 3,000.00 | 0.0% | - | 3,000 | 0.00% | - | 3,000.00 |
| 65052500 | 50413 | Mileage/Travel Reimbursement | 300.00 | 0.0% | - | 300 | 0.00% | - | 300.00 |
| 65052500 | 50430 | Filing fees/licenses/permits | 2,100.00 | 0.0% | - | 2,100 | 31.25% | 500.00 | 1,600.00 |
| 65052500 | 50450 | Legal expense | 1,000.00 | 0.0% | - | 1,000 | 0.00% | - | 1,000.00 |
| 65052500 | 50452 | Audit services | 2,634.00 | 0.0% | - | 2,634 | 0.00% | - | 2,634.00 |
| 65052500 | 50455 | Profesional Services | 10,000.00 | 0.0% | - | 10,000 | 0.00% | - | 10,000.00 |
| 65052500 | 50483 | Security System Maintenance | 3,500.00 | 0.0% | - | 3,500 | 0.00% | - | 3,500.00 |
| 65052500 | 50510 | Electricity | 120,000.00 | 0.0% | - | 120,000 | 0.00% | - | 120,000.00 |
| 65052500 | 50511 | Water usage fees | 22,800.00 | 14.0% | 2,800.00 | 20,000 | 29.03% | 4,500.00 | 15,500.00 |
| 65052500 | 50512 | Telephone | 950.00 | 0.0% | - | 950 | 0.00% | - | 950.00 |
| 65052500 | 50514 | Heating Fuel | 9,500.00 | 0.0% | - | 9,500 | 0.00% | - | 9,500.00 |
| 65052500 | 50530 | Software and Services | 19,080.00 | 0.0% | - | 19,080 | -48.43% | (17,920.00) | 37,000.00 |
| 65052500 | 50539 | R&M: Catch Basins & Manhole Cv | 7,500.00 | 0.0% | - | 7,500 | 0.00% | - | 7,500.00 |
| 65052500 | 50546 | R & M: SEWER | 72,000.00 | 0.0% | - | 72,000 | 0.00% | - | 72,000.00 |
| 65052500 | 50550 | Meter Read | 14,000.00 | 0.0% | - | 14,000 | 40.00% | 4,000.00 | 10,000.00 |
| 65052500 | 50555 | Sludge Disposal | 188,000.00 | 50.4% | 63,000.00 | 125,000 | 0.00% | - | 125,000.00 |
| 65052500 | 50556 | Trash Removal | 2,800.00 | 0.0% | - | 2,800 | 35.27% | 730.00 | 2,070.00 |
| 65052500 | 50557 | CCTV & Cleaning Out | 10,000.00 | 0.0% | - | 10,000 | 0.00% | - | 10,000.00 |
| 65052500 | 50601 | General Liability | 1,225.00 | 15.0% | 160.00 | 1,065 | 0.00% | - | 1,065.00 |
| 65052500 | 50602 | Vehicle Insurance | 1,035.00 | 15.0% | 135.00 | 900 | 0.00% | - | 900.00 |
| 65052500 | 50604 | Property Insurance | 11,908.00 | 15.0% | 1,554.00 | 10,354 | 0.00% | - | 10,354.00 |
| 65052500 | 50790 | Improvements other than buildi | 160,200.00 | 0.0% | - | 160,200 | 0.00% | - | 160,200.00 |
| 65052500 | 50806 | Bond Administration Fees | 2,200.00 | 0.0% | - | 2,200 | 0.00% | - | 2,200.00 |
| 65052500 | 53307 | Vactor Lease | 0.00 | 0.0% | - | 0 | -100.00% | (37,313.00) | 37,313.00 |
| 65052500 | 53400 | 2004 FR Bond Principal | 17,500.00 | 0.0% | - | 17,500 | 0.00% | - | 17,500.00 |
| 65052500 | 53401 | 2005 FR Bond Principal | 25,000.00 | 0.0% | - | 25,000 | 0.00% | - | 25,000.00 |
| 65052500 | 53405 | 2014 QECB Principal | 17,026.00 | 0.0% | - | 17,026 | 0.00% | - | 17,026.00 |
| 65052500 | 53600 | 2004 FR Bond Interest | 963.00 | 0.0% | - | 963 | -26.60% | (349.00) | 1,312.00 |
| 65052500 | 53601 | 2005 FR Bond Inteest | 2,189.00 | 0.0% | - | 2,189 | -14.63% | (375.00) | 2,564.00 |

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|----------|-------|---------------------------------------|--|--|--|---|---|--|---------------------------------------|
| 65052500 | 53605 | 2014 QECB Interest | 5,307.00 | 0.0% | - | 5,307 | 0.00% | - | 5,307.00 |
| | | Total 65052500 Treatment Plant | \$ 1,364,490.00 | 5.70% | \$ 73,565.00 | \$ 1,290,925.00 | -5.10% | \$ (69,387.00) | \$ 1,360,312.00 |

EXPENSE: YTD ACTUAL COMPARED TO
FY23 BUDGET

| ORG | OBJ | ACCOUNT DESCRIPTION | FY23 APPROVED BUDGET | YTD Data pulled 3/2/2023 | | | |
|----------|-------|---|-------------------------|--------------------------|-----------------|-------------------|--------------|
| | | | | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | % USED |
| 12020500 | 50108 | Elected Officials | 19,508.00 | 12,581.20 | - | 6,926.80 | 64.50 |
| 12020500 | 50202 | Workers Comp Insurance | 57.00 | 42.02 | - | 14.98 | 73.70 |
| 12020500 | 50230 | FICA Employer Costs | 1,492.00 | 957.59 | - | 534.41 | 64.20 |
| 12020500 | 50301 | Office Supplies | 500.00 | 216.95 | - | 283.05 | 43.40 |
| 12020500 | 50306 | Postage | 50.00 | - | - | 50.00 | 0.00 |
| 12020500 | 50307 | Advertising | 800.00 | 194.99 | - | 605.01 | 24.40 |
| 12020500 | 50401 | Professional Development | 500.00 | (395.00) | - | 895.00 | -79.00 |
| 12020500 | 50960 | Employee Recognition | 5,000.00 | 1,876.73 | - | 3,123.27 | 37.50 |
| | | Total 12020500 Elected Officials | 27,907.00 | 15,474.48 | - | 12,432.52 | 55.50 |
| 12021000 | 50101 | Town Manager | 111,220.00 | 63,745.44 | - | 47,474.56 | 57.30 |
| 12021000 | 50104 | Non Supervisory | 166,005.00 | 93,269.24 | - | 72,735.76 | 56.20 |
| 12021000 | 50107 | Administrative | 45,760.00 | 32,190.80 | - | 13,569.20 | 70.30 |
| 12021000 | 50201 | Unemployment Costs | 298.00 | - | - | 298.00 | 0.00 |
| 12021000 | 50202 | Workers Comp Insurance | 3,532.00 | 3,028.75 | - | 503.25 | 85.80 |
| 12021000 | 50210 | MEPERS - Employer Share | 32,944.00 | 20,847.80 | - | 12,096.20 | 63.30 |
| 12021000 | 50220 | Health Insurance | 63,920.00 | 21,983.89 | - | 41,936.11 | 34.40 |
| 12021000 | 50230 | FICA Employer Costs | 24,708.00 | 14,281.75 | - | 10,426.25 | 57.80 |
| 12021000 | 50301 | Office Supplies | 2,000.00 | 1,815.51 | 109.97 | 74.52 | 96.30 |
| 12021000 | 50306 | Postage | 300.00 | 70.32 | - | 229.68 | 23.40 |
| 12021000 | 50307 | Advertising | 1,000.00 | - | - | 1,000.00 | 0.00 |
| 12021000 | 50352 | Cell Phone/Allowances | 1,260.00 | 525.00 | 105.00 | 630.00 | 50.00 |
| 12021000 | 50401 | Professional Development | 4,000.00 | 4,619.14 | 25.00 | (644.14) | 116.10 |
| 12021000 | 50402 | Dues and Memberships | 100.00 | 1,913.00 | - | (1,813.00) | 1,913.00 |
| 12021000 | 50413 | Mileage/ travel reimbursement | 2,900.00 | 1,370.42 | 300.00 | 1,229.58 | 57.60 |
| 12021000 | 50451 | Contracted Professional Servic | - | - | 2,925.00 | (2,925.00) | 100.00 |
| 12021000 | 50452 | Audit services | 9,934.00 | 7,183.33 | - | 2,750.67 | 72.30 |
| | | Total 12021000 Town Manager | 469,881.00 | 266,844.39 | 3,464.97 | 199,571.64 | 57.50 |
| 12021500 | 50108 | Elected Officials | 789.00 | 216.14 | - | 572.86 | 27.40 |
| 12021500 | 50202 | Workers Comp Insurance | 1.00 | 1.47 | - | (0.47) | 147.00 |
| 12021500 | 50230 | FICA Employer Costs | 60.00 | 16.59 | - | 43.41 | 27.70 |
| 12021500 | 50301 | Office Supplies | 50.00 | - | - | 50.00 | 0.00 |
| 12021500 | 50306 | Postage | 50.00 | - | - | 50.00 | 0.00 |
| 12021500 | 50307 | Advertising | 250.00 | - | - | 250.00 | 0.00 |
| 12021500 | 50401 | Professional Development | 140.00 | - | - | 140.00 | 0.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY23 APPROVED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | % USED |
|----------|-------|--------------------------------------|-------------------------|--------------|--------------|------------------|--------|
| | | Total 12021500 Appeals Board | 1,340.00 | 234.20 | - | 1,105.80 | 17.50 |
| 12021600 | 50108 | Elected Officials | 5,250.00 | 3,311.15 | - | 1,938.85 | 63.10 |
| 12021600 | 50202 | Workers Comp Insurance | 14.00 | 12.83 | - | 1.17 | 91.60 |
| 12021600 | 50230 | FICA Employer Costs | 402.00 | 253.42 | - | 148.58 | 63.00 |
| 12021600 | 50301 | Office Supplies | 250.00 | 14.08 | - | 235.92 | 5.60 |
| 12021600 | 50306 | Postage | 150.00 | 36.32 | - | 113.68 | 24.20 |
| 12021600 | 50307 | Advertising | 750.00 | 797.86 | - | (47.86) | 106.40 |
| 12021600 | 50401 | Professional Development | 400.00 | - | - | 400.00 | 0.00 |
| 12021600 | 50451 | Contracted Professional Servic | 25,000.00 | 3,751.07 | - | 21,248.93 | 15.00 |
| | | Total 12021600 Planning Board | 32,216.00 | 8,176.73 | - | 24,039.27 | 25.38 |
| 12022000 | 50450 | Legal expense | 70,000.00 | 28,227.25 | 3,227.25 | 38,545.50 | 44.90 |
| | | Total 12022000 Legal | 70,000.00 | 28,227.25 | 3,227.25 | 38,545.50 | 44.90 |
| 12022500 | 50102 | Department Head | 64,272.00 | 40,821.22 | - | 23,450.78 | 63.50 |
| 12022500 | 50104 | Non Supervisory | 38,815.00 | 23,515.04 | - | 15,299.96 | 60.60 |
| 12022500 | 50130 | Temporary/seasonal | 8,000.00 | 4,543.59 | - | 3,456.41 | 56.80 |
| 12022500 | 50140 | Overtime wages | 2,600.00 | 731.82 | - | 1,868.18 | 28.10 |
| 12022500 | 50201 | Unemployment Costs | 186.00 | - | - | 186.00 | 0.00 |
| 12022500 | 50202 | Workers Comp Insurance | 328.00 | 313.49 | - | 14.51 | 95.60 |
| 12022500 | 50210 | MEPERS - Employer Share | 10,220.00 | 6,631.91 | - | 3,588.09 | 64.90 |
| 12022500 | 50220 | Health Insurance | 35,565.00 | 9,071.91 | - | 26,493.09 | 25.50 |
| 12022500 | 50230 | FICA Employer Costs | 8,697.00 | 5,091.65 | - | 3,605.35 | 58.50 |
| 12022500 | 50301 | Office Supplies | 2,000.00 | 1,958.04 | 72.25 | (30.29) | 101.50 |
| 12022500 | 50306 | Postage | 1,600.00 | 1,136.97 | - | 463.03 | 71.10 |
| 12022500 | 50307 | Advertising | 800.00 | 261.63 | - | 538.37 | 32.70 |
| 12022500 | 50308 | Printing | 2,700.00 | 1,414.98 | - | 1,285.02 | 52.40 |
| 12022500 | 50352 | Cell Phone/Allowances | 420.00 | 245.00 | 35.00 | 140.00 | 66.70 |
| 12022500 | 50401 | Professional Development | 1,800.00 | (685.00) | 65.00 | 2,420.00 | -34.40 |
| 12022500 | 50402 | Dues and Memberships | 400.00 | 130.00 | - | 270.00 | 32.50 |
| 12022500 | 50412 | Meals and Lodging | 1,010.00 | - | - | 1,010.00 | 0.00 |
| 12022500 | 50413 | Mileage/ travel reimbursement | 450.00 | 42.84 | - | 407.16 | 9.50 |
| 12022500 | 50451 | Contracted Professional Servic | 1,260.00 | - | - | 1,260.00 | 0.00 |
| 12022500 | 50455 | Profesional Services | 10,450.00 | - | - | 10,450.00 | 0.00 |
| 12022500 | 50536 | R&M: Equipment | 2,800.00 | 1,196.00 | - | 1,604.00 | 42.70 |
| 12022500 | 50710 | Equipment | - | 4,545.00 | - | (4,545.00) | 100.00 |
| | | Total 12022500 Clerk | 194,373.00 | 100,966.09 | 172.25 | 93,234.66 | 52.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY23 APPROVED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | % USED |
|----------|-------|--------------------------------------|-------------------------|-------------------|---------------|------------------|--------------|
| 12023000 | 50102 | Department Head | 87,646.00 | 58,848.92 | - | 28,797.08 | 67.10 |
| 12023000 | 50104 | Non Supervisory | 84,389.00 | 56,771.35 | - | 27,617.65 | 67.30 |
| 12023000 | 50140 | Overtime wages | 500.00 | 1,421.66 | - | (921.66) | 284.30 |
| 12023000 | 50201 | Unemployment Costs | 224.00 | - | - | 224.00 | 0.00 |
| 12023000 | 50202 | Workers Comp Insurance | 428.00 | 425.12 | - | 2.88 | 99.30 |
| 12023000 | 50210 | MEPERS - Employer Share | 17,548.00 | 11,938.27 | - | 5,609.73 | 68.00 |
| 12023000 | 50220 | Health Insurance | 46,645.00 | 31,407.97 | - | 15,237.03 | 67.30 |
| 12023000 | 50230 | FICA Employer Costs | 13,199.00 | 8,468.56 | - | 4,730.44 | 64.20 |
| 12023000 | 50301 | Office Supplies | 3,000.00 | 1,199.99 | 318.36 | 1,481.65 | 50.60 |
| 12023000 | 50306 | Postage | 800.00 | 560.00 | - | 240.00 | 70.00 |
| 12023000 | 50352 | Cell Phone/Allowances | 420.00 | 245.00 | 35.00 | 140.00 | 66.70 |
| 12023000 | 50401 | Professional Development | 4,400.00 | 2,100.75 | 50.00 | 2,249.25 | 48.90 |
| 12023000 | 50402 | Dues and Memberships | 500.00 | 260.00 | - | 240.00 | 52.00 |
| 12023000 | 50413 | Mileage/ travel reimbursement | 500.00 | 356.12 | - | 143.88 | 71.20 |
| 12023000 | 50451 | Contracted Professional Servic | 1,636.00 | 817.98 | 408.99 | 409.03 | 75.00 |
| | | Total 12023000 Finance | 261,835.00 | 174,821.69 | 812.35 | 86,200.96 | 67.08 |
| 12023500 | 50104 | Non Supervisory | 117,425.00 | 70,962.87 | - | 46,462.13 | 60.40 |
| 12023500 | 50140 | Overtime | 2,500.00 | 838.10 | - | 1,661.90 | 33.50 |
| 12023500 | 50201 | Unemployment Costs | 224.00 | - | - | 224.00 | 0.00 |
| 12023500 | 50202 | Workers Comp Insurance | 337.00 | 437.27 | - | (100.27) | 129.80 |
| 12023500 | 50210 | MEPERS - Employer Share | 11,978.00 | 7,323.68 | - | 4,654.32 | 61.10 |
| 12023500 | 50220 | Health Insurance | 38,976.00 | 25,306.23 | - | 13,669.77 | 64.90 |
| 12023500 | 50230 | FICA Employer Costs | 9,174.00 | 5,128.58 | - | 4,045.42 | 55.90 |
| 12023500 | 50301 | Office Supplies | 3,000.00 | 926.00 | 294.50 | 1,779.50 | 40.70 |
| 12023500 | 50306 | Postage | 8,000.00 | 3,975.76 | - | 4,024.24 | 49.70 |
| 12023500 | 50401 | Professional Development | 600.00 | (24.00) | - | 624.00 | -4.00 |
| 12023500 | 50413 | Mileage/ travel reimbursement | 500.00 | - | - | 500.00 | 0.00 |
| | | Total 12023500 Tax Collection | 192,714.00 | 114,874.49 | 294.50 | 77,545.01 | 59.76 |
| 12024000 | 50104 | Non-supervisory wages | 24,607.00 | 18,244.88 | - | 6,362.12 | 74.10 |
| 12024000 | 50201 | Unemployment Costs | 75.00 | - | - | 75.00 | 0.00 |
| 12024000 | 50202 | Workers Comp Insurance | 114.00 | 118.44 | - | (4.44) | 103.90 |
| 12024000 | 50210 | MEPERS - Employer Share | 2,510.00 | 1,860.94 | - | 649.06 | 74.10 |
| 12024000 | 50220 | Health Insurance | 1,568.00 | 1,327.00 | - | 241.00 | 84.60 |
| 12024000 | 50230 | FICA Employer Costs | 1,882.00 | 1,497.11 | - | 384.89 | 79.50 |
| 12024000 | 50301 | Office Supplies | 425.00 | 358.95 | - | 66.05 | 84.50 |
| 12024000 | 50306 | Postage | 300.00 | 619.57 | - | (319.57) | 206.50 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY23 APPROVED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | % USED |
|----------|-------|--|-------------------------|-------------------|-----------------|------------------|--------------|
| 12024000 | 50308 | Printing | 330.00 | - | - | 330.00 | 0.00 |
| 12024000 | 50401 | Professional Development | 500.00 | 414.20 | 1,650.00 | (1,564.20) | 412.80 |
| 12024000 | 50402 | Dues and Memberships | 150.00 | 40.00 | - | 110.00 | 26.70 |
| 12024000 | 50413 | Mileage/ travel reimbursement | 350.00 | 852.16 | - | (502.16) | 243.50 |
| 12024000 | 50451 | Contracted Professional Serv | 35,000.00 | 22,000.00 | - | 13,000.00 | 62.90 |
| 12024000 | 50470 | Registry Services | 700.00 | 537.00 | - | 163.00 | 76.70 |
| 12024000 | 50624 | Mapping & Microfiliming | 2,000.00 | - | - | 2,000.00 | 0.00 |
| 12024000 | 53935 | Revaluation | 30,000.00 | 30,000.00 | - | - | 100.00 |
| | | Total 12024000 Assessor | 100,511.00 | 77,870.25 | 1,650.00 | 20,990.75 | 79.10 |
| 12024500 | 50102 | Department Head | 77,255.00 | 54,940.31 | - | 22,314.69 | 71.10 |
| 12024500 | 50104 | Non Supervisory | 41,766.00 | 21,721.40 | - | 20,044.60 | 52.00 |
| 12024500 | 50201 | Unemployment Costs | 149.00 | - | - | 149.00 | 0.00 |
| 12024500 | 50202 | Workers Comp Insurance | 2,578.00 | 1,643.78 | - | 934.22 | 63.80 |
| 12024500 | 50210 | MEPERS - Employer Share | 10,390.00 | 6,626.39 | - | 3,763.61 | 63.80 |
| 12024500 | 50220 | Health Insurance | 19,645.00 | 11,561.44 | - | 8,083.56 | 58.90 |
| 12024500 | 50230 | FICA Employer Costs | 9,105.00 | 5,458.21 | - | 3,646.79 | 59.90 |
| 12024500 | 50301 | Office Supplies | 1,575.00 | 1,079.29 | - | 495.71 | 68.50 |
| 12024500 | 50306 | Postage | 150.00 | 73.56 | - | 76.44 | 49.00 |
| 12024500 | 50352 | Cell Phone/Allowances | 420.00 | 245.00 | 35.00 | 140.00 | 66.70 |
| 12024500 | 50375 | Gas | 850.00 | 471.19 | - | 378.81 | 55.40 |
| 12024500 | 50401 | Professional Development | 600.00 | 130.00 | - | 470.00 | 21.70 |
| 12024500 | 50402 | Dues and Memberships | 120.00 | 35.00 | - | 85.00 | 29.20 |
| 12024500 | 50501 | Vehicle Repairs | 1,000.00 | 66.31 | - | 933.69 | 6.60 |
| 12024500 | 50530 | Software and Services | - | - | 1,500.00 | (1,500.00) | 100.00 |
| 12024500 | 50624 | Mapping & Microfiliming | 1,000.00 | - | - | 1,000.00 | 0.00 |
| | | Total 12024500 Code Enforcement | 166,603.00 | 104,051.88 | 1,535.00 | 61,016.12 | 63.40 |
| 12025500 | 50221 | HRA Costs | 30,000.00 | 7,807.14 | - | 22,192.86 | 26.00 |
| 12025500 | 50601 | General Liability | 5,782.00 | 7,654.00 | - | (1,872.00) | 132.40 |
| 12025500 | 50602 | Vehicle Insurance | 20,028.00 | 18,420.00 | - | 1,608.00 | 92.00 |
| 12025500 | 50603 | Police Liability | 5,301.00 | 5,838.00 | - | (537.00) | 110.10 |
| 12025500 | 50604 | Property Insurance | 38,024.00 | 41,468.00 | - | (3,444.00) | 109.10 |
| 12025500 | 50606 | Crime Insurance | 425.00 | 408.00 | - | 17.00 | 96.00 |
| 12025500 | 50607 | Public Officials | 1,545.00 | 1,589.00 | - | (44.00) | 102.80 |
| 12025500 | 50608 | Employment Liability | 2,061.00 | 2,276.00 | - | (215.00) | 110.40 |
| 12025500 | 50609 | Public Officials Bond Insuranc | 2,975.00 | 1,325.00 | - | 1,650.00 | 44.50 |
| 12025500 | 50610 | Critical Incident Ins. | 1,260.00 | - | - | 1,260.00 | 0.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY23 APPROVED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | % USED |
|----------|-------|---|-------------------------|---------------------|------------------|---------------------|--------------|
| | | Total 12025500 Liability Insurance Program | 107,401.00 | 86,785.14 | - | 20,615.86 | 80.80 |
| 12026500 | 50360 | Minor equipment | 21,000.00 | 11,141.38 | 776.01 | 9,082.61 | 56.70 |
| 12026500 | 50454 | Internet and website hosting | 13,861.00 | 8,951.26 | 303.03 | 4,606.71 | 66.80 |
| 12026500 | 50530 | Software and Services | 220,800.00 | 179,397.10 | 8,684.79 | 32,718.11 | 85.20 |
| 12026500 | 50536 | R&M: Equipment | 24,000.00 | 5,776.93 | - | 18,223.07 | 24.10 |
| | | Total 12026500 Technology | 279,661.00 | 205,266.67 | 9,763.83 | 64,630.50 | 76.90 |
| 12028000 | 51300 | Required Local Share | 4,417,383.00 | 2,944,922.00 | - | 1,472,461.00 | 63.64 |
| 12028000 | 51310 | Add'l Local Share | 2,854,811.00 | 1,903,207.36 | - | 951,603.64 | 70.66 |
| 12028000 | 51320 | Local Share Debt | 438,820.00 | 292,546.65 | - | 146,273.35 | 65.47 |
| 12028000 | 51330 | Local Share Adult Education | 21,868.00 | 14,578.64 | - | 7,289.36 | 65.07 |
| | | Total 12028000 School | 7,732,882.00 | 5,155,254.65 | - | 2,577,627.35 | 66.17 |
| 12051500 | 50104 | Non-supervisory wages | 16,120.00 | 9,693.69 | - | 6,426.31 | 60.10 |
| 12051500 | 50201 | Unemployment Costs | 75.00 | - | - | 75.00 | 0.00 |
| 12051500 | 50202 | Workers Comp Insurance | 527.00 | 321.00 | - | 206.00 | 60.90 |
| 12051500 | 50230 | FICA taxes | 1,233.00 | 729.23 | - | 503.77 | 59.10 |
| 12051500 | 50302 | Operating supplies | 6,500.00 | 4,124.71 | 166.03 | 2,209.26 | 66.00 |
| 12051500 | 50451 | Contracted Professional Servic | 20,000.00 | 5,160.00 | - | 14,840.00 | 25.80 |
| 12051500 | 50510 | Electricity | 48,000.00 | 27,064.59 | 4,804.12 | 16,131.29 | 66.40 |
| 12051500 | 50511 | Water usage fees | 2,300.00 | 1,563.30 | - | 736.70 | 68.00 |
| 12051500 | 50512 | Telephone | 10,500.00 | 7,094.40 | - | 3,405.60 | 67.60 |
| 12051500 | 50513 | Sewer Expense | 824.00 | 587.88 | - | 236.12 | 71.30 |
| 12051500 | 50514 | Heating Fuel | 16,700.00 | 14,307.40 | 1,715.49 | 677.11 | 95.90 |
| 12051500 | 50515 | Natural Gas | 34,000.00 | 16,905.38 | 8,100.84 | 8,993.78 | 73.50 |
| 12051500 | 50520 | Building Expense | 45,000.00 | 20,506.48 | - | 24,493.52 | 45.60 |
| 12051500 | 50536 | R&M: Equipment | 38,905.00 | 37,777.01 | 1,554.30 | (426.31) | 101.10 |
| 12051500 | 50549 | R & M Buildings | 23,000.00 | 9,558.64 | 273.00 | 13,168.36 | 42.70 |
| | | Total 12051500 Town Buildings | 263,684.00 | 155,393.71 | 16,613.78 | 91,676.51 | 65.20 |
| | | Total General Government | 9,901,008.00 | 6,494,241.62 | 37,533.93 | 3,369,232.45 | 65.59 |
| | | Total General Gov't Excluding School | 2,168,126.00 | 1,338,986.97 | 37,533.93 | 791,605.10 | 63.02 |
| 13030500 | 50102 | Department Head | 5,729.00 | 3,745.78 | - | 1,983.22 | 65.40 |
| 13030500 | 50202 | Workers Comp Insurance | 185.00 | 118.10 | - | 66.90 | 63.80 |
| 13030500 | 50210 | MEPERS - Employer Share | 584.00 | 502.01 | - | 81.99 | 86.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY23 APPROVED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | % USED |
|----------|-------|---|-------------------------|------------------|-----------------|------------------|--------------|
| 13030500 | 50230 | FICA Employer Costs | 438.00 | 272.64 | - | 165.36 | 62.20 |
| 13030500 | 50301 | Office Supplies | 50.00 | - | - | 50.00 | 0.00 |
| | | Total 13030500 Health Officer | 6,986.00 | 4,638.53 | - | 2,347.47 | 66.40 |
| 13031000 | 50140 | Overtime wages | 2,500.00 | - | - | 2,500.00 | 0.00 |
| 13031000 | 50202 | Workers Comp Insurance | 14.00 | 7.69 | - | 6.31 | 54.90 |
| 13031000 | 50210 | MEPERS - Employer Share | 255.00 | 176.58 | - | 78.42 | 69.20 |
| 13031000 | 50230 | FICA Employer Costs | 192.00 | 132.39 | - | 59.61 | 69.00 |
| 13031000 | 50301 | Office Supplies | 800.00 | 16.83 | - | 783.17 | 2.10 |
| 13031000 | 50306 | Postage | 100.00 | 84.10 | - | 15.90 | 84.10 |
| 13031000 | 50352 | Cell Phone allowance | 365.00 | 199.98 | 35.00 | 130.02 | 64.40 |
| 13031000 | 50401 | Professional Development | 800.00 | 294.44 | - | 505.56 | 36.80 |
| 13031000 | 50440 | General Assistance | 30,000.00 | 21,907.71 | 1,686.18 | 6,406.11 | 78.60 |
| | | Total 13031000 General Assistance | 35,026.00 | 22,819.72 | 1,721.18 | 10,485.10 | 70.10 |
| | | Total Health & Welfare/General A | 42,012.00 | 27,458.25 | 1,721.18 | 12,832.57 | 69.45 |
| 14040500 | 50102 | Department Head | 95,285.00 | 59,850.30 | - | 35,434.70 | 62.80 |
| 14040500 | 50104 | Non Supervisory | 990,925.00 | 639,683.16 | - | 351,241.84 | 64.60 |
| 14040500 | 50107 | Administrative | 52,042.00 | 33,351.66 | - | 18,690.34 | 64.10 |
| 14040500 | 50116 | Union | 17,000.00 | - | - | 17,000.00 | 0.00 |
| 14040500 | 50117 | Misc. Police Detail | 7,000.00 | 5,361.03 | - | 1,638.97 | 76.60 |
| 14040500 | 50130 | Temporary/seasonal | 34,994.00 | 8,516.32 | - | 26,477.68 | 24.30 |
| 14040500 | 50140 | Overtime wages | 39,400.00 | 19,120.82 | - | 20,279.18 | 48.50 |
| 14040500 | 50143 | Court time | 5,000.00 | 3,905.44 | - | 1,094.56 | 78.10 |
| 14040500 | 50145 | Replacement Wages | 144,200.00 | 106,241.35 | - | 37,958.65 | 73.70 |
| 14040500 | 50201 | Unemployment Costs | 1,658.00 | - | - | 1,658.00 | 0.00 |
| 14040500 | 50202 | Workers Comp Insurance | 42,469.00 | 24,512.48 | - | 17,956.52 | 57.70 |
| 14040500 | 50210 | MEPERS - Employer Share | 175,642.00 | 107,056.74 | - | 68,585.26 | 61.00 |
| 14040500 | 50220 | Health Insurance | 314,450.00 | 190,896.57 | - | 123,553.43 | 60.70 |
| 14040500 | 50230 | FICA Employer Costs | 104,717.00 | 63,138.07 | - | 41,578.93 | 60.30 |
| 14040500 | 50260 | Uniform cleaning | 500.00 | - | - | 500.00 | 0.00 |
| 14040500 | 50301 | Office Supplies | 5,150.00 | 2,593.63 | 468.61 | 2,087.76 | 59.50 |
| 14040500 | 50302 | Operating supplies | 14,000.00 | 3,655.90 | 175.74 | 10,168.36 | 27.40 |
| 14040500 | 50306 | Postage | 350.00 | 172.34 | - | 177.66 | 49.20 |
| 14040500 | 50307 | Advertising | 200.00 | - | - | 200.00 | 0.00 |
| 14040500 | 50308 | Printing | 2,600.00 | 2,217.00 | - | 383.00 | 85.30 |
| 14040500 | 50349 | Recruitment Testing | 1,750.00 | 400.14 | - | 1,349.86 | 22.90 |
| 14040500 | 50351 | Clothing/Boot Allowance | 19,400.00 | 16,108.25 | 52.74 | 3,239.01 | 83.30 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY23 APPROVED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | % USED |
|----------|-------|-------------------------------|-------------------------|---------------------|-----------------|-------------------|--------------|
| 14040500 | 50352 | Cell Phone/Allowances | 6,274.00 | 3,618.72 | 70.00 | 2,585.28 | 58.80 |
| 14040500 | 50353 | Physicals | 1,900.00 | - | 640.00 | 1,260.00 | 33.70 |
| 14040500 | 50375 | Gas | 37,775.00 | 19,782.97 | - | 17,992.03 | 52.37 |
| 14040500 | 50377 | Diesel | 234.00 | 145.25 | - | 88.75 | 62.10 |
| 14040500 | 50378 | Tires Expense | 5,128.00 | 5,713.39 | - | (585.39) | 111.40 |
| 14040500 | 50401 | Professional Development | 15,886.00 | (328.89) | 252.88 | 15,962.01 | -0.50 |
| 14040500 | 50413 | Mileage/ travel reimbursement | 450.00 | - | - | 450.00 | 0.00 |
| 14040500 | 50415 | Education Program | 2,608.00 | - | - | 2,608.00 | 0.00 |
| 14040500 | 50501 | Vehicle Repairs | 13,000.00 | 7,927.32 | 63.14 | 5,009.54 | 61.47 |
| 14040500 | 50512 | Telephone | 7,768.00 | 5,619.80 | 120.30 | 2,027.90 | 73.90 |
| 14040500 | 50532 | R&M Office Equipment | 2,000.00 | 1,010.13 | - | 989.87 | 50.50 |
| 14040500 | 50536 | R&M: Equipment | 5,500.00 | 4,252.19 | - | 1,247.81 | 77.30 |
| 14040500 | 50710 | Equipment | 3,750.00 | 2,231.91 | - | 1,518.09 | 59.50 |
| 14040500 | 50720 | Equipment – vehicles | 67,000.00 | 39,480.03 | - | 27,519.97 | 58.90 |
| | | Total 14040500 Police | 2,238,005.00 | 1,376,234.02 | 1,843.41 | 859,927.57 | 61.58 |
| 14041500 | 50102 | Department Head | 87,646.00 | 57,310.40 | - | 30,335.60 | 65.40 |
| 14041500 | 50104 | Non Supervisory | 90,795.00 | 49,492.22 | - | 41,302.78 | 54.50 |
| 14041500 | 50130 | Temporary/seasonal wages | 183,130.00 | 93,634.20 | - | 89,495.80 | 51.10 |
| 14041500 | 50201 | Unemployment Costs | 996.00 | - | - | 996.00 | 0.00 |
| 14041500 | 50202 | Workers Comp Insurance | 18,200.00 | 15,120.74 | - | 3,079.26 | 83.10 |
| 14041500 | 50210 | MEPERS - Employer Share | 23,911.00 | 13,805.24 | - | 10,105.76 | 57.70 |
| 14041500 | 50220 | Health Insurance | 52,841.00 | 24,375.39 | - | 28,465.61 | 46.10 |
| 14041500 | 50230 | FICA Employer Costs | 27,660.00 | 15,236.05 | - | 12,423.95 | 55.10 |
| 14041500 | 50301 | Office Supplies | 500.00 | 243.92 | - | 256.08 | 48.80 |
| 14041500 | 50302 | Operating supplies | 9,000.00 | 4,953.89 | 333.20 | 3,712.91 | 58.70 |
| 14041500 | 50306 | Postage | 75.00 | 11.39 | - | 63.61 | 15.20 |
| 14041500 | 50351 | Clothing/Boot Allowance | 4,000.00 | 2,585.10 | - | 1,414.90 | 64.60 |
| 14041500 | 50352 | Cell Phone/Allowances | 420.00 | 245.00 | 35.00 | 140.00 | 66.70 |
| 14041500 | 50353 | Physicals | 5,000.00 | 2,531.00 | - | 2,469.00 | 50.60 |
| 14041500 | 50370 | Parts - Supplies | 6,200.00 | 2,746.41 | - | 3,453.59 | 44.30 |
| 14041500 | 50375 | Gas | 1,965.00 | 1,349.18 | - | 615.82 | 68.70 |
| 14041500 | 50377 | Diesel | 5,240.00 | 4,573.60 | - | 666.40 | 87.30 |
| 14041500 | 50378 | Tires Expense | 2,800.00 | - | - | 2,800.00 | 0.00 |
| 14041500 | 50401 | Professional Development | 7,500.00 | 1,450.14 | 842.70 | 5,207.16 | 30.60 |
| 14041500 | 50413 | Mileage/ travel reimbursement | 150.00 | 43.80 | - | 106.20 | 29.20 |
| 14041500 | 50490 | Capital Projects Reserve | 75,000.00 | 75,000.00 | - | - | 100.00 |
| 14041500 | 50511 | Water Usage | 525.00 | 342.00 | - | 183.00 | 65.10 |
| 14041500 | 50512 | Telephone | 2,508.00 | 2,028.61 | 154.20 | 325.19 | 87.00 |
| 14041500 | 50513 | Sewer Expense | 347.00 | 213.60 | - | 133.40 | 61.60 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY23 APPROVED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | % USED |
|----------|-------|--|-------------------------|-------------------|-----------------|-------------------|--------------|
| 14041500 | 50536 | R&M: Equipment | 25,000.00 | 46,490.63 | 576.70 | (22,067.33) | 188.30 |
| 14041500 | 50544 | R & M: Radios | 13,820.00 | 11,492.09 | - | 2,327.91 | 83.20 |
| 14041500 | 50560 | Fire Fighting Foam | 3,000.00 | - | - | 3,000.00 | 0.00 |
| 14041500 | 50561 | EMS Supplies | 2,500.00 | 1,835.13 | - | 664.87 | 73.40 |
| 14041500 | 50562 | Personal Protective Equipment | 43,047.00 | 19,864.77 | - | 23,182.23 | 46.15 |
| 14041500 | 50563 | Hose Replacement | 11,300.00 | 4,345.85 | 5,876.00 | 1,078.15 | 90.50 |
| 14041500 | 50710 | Equipment | 43,300.00 | 33,287.65 | - | 10,012.35 | 76.90 |
| | | Total 14041500 Fire Department | 748,376.00 | 484,608.00 | 7,817.80 | 255,950.20 | 65.80 |
| 14043000 | 50100 | LEMS Stipend | 334,627.00 | 250,970.22 | - | 83,656.78 | 75.00 |
| 14043000 | 50104 | Non Supervisory | 1,609.00 | - | - | 1,609.00 | 0.00 |
| 14043000 | 50201 | Unemployment Costs | 10.00 | - | - | 10.00 | 0.00 |
| 14043000 | 50202 | Workers Comp Insurance | 57.00 | 34.22 | - | 22.78 | 60.00 |
| 14043000 | 50230 | FICA Employer Costs | 123.00 | - | - | 123.00 | 0.00 |
| | | Total 14043000 Emergency Management | 336,426.00 | 251,004.44 | - | 85,421.56 | 74.60 |
| 14045000 | 50104 | Non Supervisory | 55,125.00 | 33,110.40 | - | 22,014.60 | 60.10 |
| 14045000 | 50140 | Overtime | 2,160.00 | 1,580.04 | - | 579.96 | 73.20 |
| 14045000 | 50201 | Unemployment Costs | 112.00 | - | - | 112.00 | 0.00 |
| 14045000 | 50202 | Workers Comp Insurance | 883.00 | 499.66 | - | 383.34 | 56.60 |
| 14045000 | 50210 | MEPERS - Employer Share | 5,677.00 | 3,250.29 | - | 2,426.71 | 57.30 |
| 14045000 | 50220 | Health Insurance | 24,852.00 | 16,847.76 | - | 8,004.24 | 67.80 |
| 14045000 | 50230 | FICA Employer Costs | 4,382.00 | 2,380.10 | - | 2,001.90 | 54.30 |
| 14045000 | 50302 | Operating supplies | 1,000.00 | 135.35 | - | 864.65 | 13.50 |
| 14045000 | 50351 | Clothing/Boot Allowance | 600.00 | 88.96 | - | 511.04 | 14.80 |
| 14045000 | 50352 | Cell Phone/Allowances | 625.00 | 448.99 | - | 176.01 | 71.80 |
| 14045000 | 50375 | Gas | 3,968.00 | 1,850.71 | - | 2,117.29 | 46.60 |
| 14045000 | 50378 | Tires Expense | 700.00 | - | - | 700.00 | 0.00 |
| 14045000 | 50401 | Professional Development | 400.00 | - | - | 400.00 | 0.00 |
| 14045000 | 50453 | Animal Shelter Services | 14,081.00 | 14,080.95 | - | 0.05 | 100.00 |
| 14045000 | 50536 | R&M: Equipment | 950.00 | 1,509.08 | 39.09 | (598.17) | 163.00 |
| 14045000 | 50710 | Equipment | 250.00 | - | - | 250.00 | 0.00 |
| | | Total 14045000 Animal Control Officer | 115,765.00 | 75,782.29 | 39.09 | 39,943.62 | 65.50 |
| 14046000 | 50104 | Non Supervisory | 195,483.00 | 120,260.63 | - | 75,222.37 | 61.50 |
| 14046000 | 50116 | Union | 3,500.00 | - | - | 3,500.00 | 0.00 |
| 14046000 | 50130 | Temporary/seasonal | 21,630.00 | 6,984.42 | - | 14,645.58 | 32.30 |
| 14046000 | 50140 | Overtime wages | 1,350.00 | 538.74 | - | 811.26 | 39.90 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY23 APPROVED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | % USED |
|----------|-------|--|-------------------------|---------------------|-----------------|---------------------|--------------|
| 14046000 | 50145 | Replacement Wages | 51,500.00 | 42,415.11 | - | 9,084.89 | 82.40 |
| 14046000 | 50201 | Unemployment Costs | 298.00 | - | - | 298.00 | 0.00 |
| 14046000 | 50202 | Workers Comp Insurance | 769.00 | 683.10 | - | 85.90 | 88.80 |
| 14046000 | 50210 | MEPERS - Employer Share | 32,875.00 | 22,055.96 | - | 10,819.04 | 67.10 |
| 14046000 | 50220 | Health Insurance | 40,091.00 | 17,618.86 | - | 22,472.14 | 43.90 |
| 14046000 | 50230 | FICA Employer Costs | 20,690.00 | 12,800.46 | - | 7,889.54 | 61.90 |
| 14046000 | 50301 | Office Supplies | 1,000.00 | 578.84 | 106.64 | 314.52 | 68.50 |
| 14046000 | 50307 | Advertising | 120.00 | - | - | 120.00 | 0.00 |
| 14046000 | 50349 | Recruitment Testing | 300.00 | - | - | 300.00 | 0.00 |
| 14046000 | 50351 | Clothing/Boot Allowance | 2,250.00 | 1,225.02 | - | 1,024.98 | 54.40 |
| 14046000 | 50401 | Professional Development | 1,450.00 | 212.50 | - | 1,237.50 | 14.70 |
| 14046000 | 50512 | Telephone | 1,900.00 | 1,019.00 | 181.63 | 699.37 | 63.20 |
| 14046000 | 50536 | R&M: Equipment | 1,125.00 | 575.00 | - | 550.00 | 51.10 |
| | | | | | | | |
| | | Total 14046000 Lisbon Communications Center | 376,331.00 | 226,967.64 | 288.27 | 149,075.09 | 60.40 |
| | | | | | | | |
| | | Total Public Safety | 3,814,903.00 | 2,414,596.39 | 9,988.57 | 1,390,318.04 | 63.56 |
| | | | | | | | |
| 15050500 | 40402 | Fees & Fines | 2,500.00 | 59.92 | - | 2,440.08 | 2.40 |
| 15050500 | 50102 | Department Head | 90,025.00 | 58,860.80 | - | 31,164.20 | 65.40 |
| 15050500 | 50104 | Non Supervisory | 432,026.00 | 235,686.03 | - | 196,339.97 | 54.60 |
| 15050500 | 50107 | Administrative | 37,492.00 | 26,556.49 | - | 10,935.51 | 70.80 |
| 15050500 | 50116 | Union | 25,500.00 | - | - | 25,500.00 | 0.00 |
| 15050500 | 50140 | Overtime wages | 40,000.00 | 17,250.82 | - | 22,749.18 | 43.10 |
| 15050500 | 50201 | Unemployment Costs | 820.00 | - | - | 820.00 | 0.00 |
| 15050500 | 50202 | Workers Comp Insurance | 38,706.00 | 16,060.17 | - | 22,645.83 | 41.50 |
| 15050500 | 50210 | MEPERS - Employer Share | 61,153.00 | 35,107.55 | - | 26,045.45 | 57.40 |
| 15050500 | 50220 | Health Insurance | 118,288.00 | 61,222.96 | - | 57,065.04 | 51.80 |
| 15050500 | 50230 | FICA Employer Costs | 47,816.00 | 25,954.84 | - | 21,861.16 | 54.30 |
| 15050500 | 50240 | Medical testing | 600.00 | 899.10 | - | (299.10) | 149.90 |
| 15050500 | 50301 | Office Supplies | 1,500.00 | 660.64 | - | 839.36 | 44.00 |
| 15050500 | 50302 | Operating supplies | 8,500.00 | 4,922.20 | 119.00 | 3,458.80 | 59.30 |
| 15050500 | 50306 | Postage | 150.00 | 8.28 | - | 141.72 | 5.50 |
| 15050500 | 50307 | Advertising | 1,000.00 | - | - | 1,000.00 | 0.00 |
| 15050500 | 50330 | Drug Testing | 1,500.00 | 1,619.85 | 187.00 | (306.85) | 120.50 |
| 15050500 | 50351 | Clothing/Boot Allowance | 10,750.00 | 9,435.95 | 58.49 | 1,255.56 | 88.30 |
| 15050500 | 50352 | Cell Phone/Allowances | 1,600.00 | 952.81 | 70.00 | 577.19 | 63.90 |
| 15050500 | 50360 | Minor equipment | 3,000.00 | 1,733.59 | - | 1,266.41 | 57.80 |
| 15050500 | 50363 | Culverts | 15,000.00 | 616.74 | - | 14,383.26 | 4.10 |
| 15050500 | 50366 | Asphalt-Hot Top | 25,000.00 | 6,916.04 | 86.34 | 17,997.62 | 28.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY23 APPROVED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | % USED |
|----------|-------|---|-------------------------|---------------------|-----------------|--------------------|---------------|
| 15050500 | 50367 | Excavation Expense | 5,000.00 | - | - | 5,000.00 | 0.00 |
| 15050500 | 50370 | Parts - Supplies | 55,000.00 | 32,772.72 | (622.46) | 22,849.74 | 58.46 |
| 15050500 | 50371 | Sand & Gravel | 15,000.00 | 2,507.96 | 120.20 | 12,371.84 | 17.50 |
| 15050500 | 50375 | Gas | 8,240.00 | 10,266.50 | 3,046.38 | (5,072.88) | 161.60 |
| 15050500 | 50376 | Oils and lubricants | 4,500.00 | 6,132.59 | - | (1,632.59) | 136.30 |
| 15050500 | 50377 | Diesel | 35,312.00 | 18,174.62 | - | 17,137.38 | 51.47 |
| 15050500 | 50378 | Tires Expense | 5,000.00 | 5,452.47 | (362.09) | (90.38) | 101.80 |
| 15050500 | 50401 | Professional Development | 4,000.00 | 467.17 | - | 3,532.83 | 11.70 |
| 15050500 | 50402 | Dues and Memberships | - | 105.00 | - | (105.00) | 100.00 |
| 15050500 | 50412 | Meals and Lodging | 500.00 | 608.42 | - | (108.42) | 121.70 |
| 15050500 | 50413 | Mileage/ travel reimbursement | 500.00 | - | - | 500.00 | 0.00 |
| 15050500 | 50430 | Filing fees/licenses/permits | 1,200.00 | 694.10 | - | 505.90 | 57.80 |
| 15050500 | 50455 | Profesional Services | 26,400.00 | 10,455.29 | - | 15,944.71 | 39.60 |
| 15050500 | 50511 | Water Usage | 500.00 | 246.00 | - | 254.00 | 49.20 |
| 15050500 | 50512 | Telephone | 4,020.00 | 2,580.85 | 154.20 | 1,284.95 | 68.00 |
| 15050500 | 50513 | Sewer Expense | 612.00 | 366.68 | - | 245.32 | 59.90 |
| 15050500 | 50535 | Rental of Equipment | 25,000.00 | 12,145.61 | - | 12,854.39 | 48.60 |
| 15050500 | 50536 | R&M: Equipment | 8,000.00 | 13,403.77 | 1,489.65 | (6,893.42) | 186.20 |
| 15050500 | 50537 | Equipment Painting | 5,000.00 | 106.94 | - | 4,893.06 | 2.10 |
| 15050500 | 50538 | Loam & Seed | 1,500.00 | - | - | 1,500.00 | 0.00 |
| 15050500 | 50539 | R&M: Catch Basins & Manhole Cv | 5,000.00 | 139.24 | - | 4,860.76 | 2.80 |
| 15050500 | 50541 | Ground repair and maintenance | 6,500.00 | 3,642.02 | - | 2,857.98 | 56.00 |
| 15050500 | 50544 | R & M: Radios | 1,500.00 | 974.33 | - | 525.67 | 65.00 |
| 15050500 | 50545 | R & M: TREE REMOVE/REPLA | 6,500.00 | 4,200.00 | - | 2,300.00 | 64.60 |
| 15050500 | 50547 | R & M: SIGNS | 3,000.00 | 536.89 | - | 2,463.11 | 17.90 |
| 15050500 | 50548 | R & M: STREETS | 35,000.00 | 19,943.29 | - | 15,056.71 | 57.00 |
| 15050500 | 50710 | Equipment | 130,700.00 | 12,500.00 | - | 118,200.00 | 9.60 |
| 15050500 | 50770 | Infrastructure- Paving | 475,000.00 | 480,134.45 | - | (5,134.45) | 101.10 |
| | | Total 15050500 Department of Public Work | 1,831,410.00 | 1,143,081.69 | 4,346.71 | 683,981.60 | 62.65 |
| 15051000 | 50140 | Overtime | 65,000.00 | 39,745.19 | - | 25,254.81 | 61.10 |
| 15051000 | 50202 | Workers Comp Insurance | 1,581.00 | 4,067.84 | - | (2,486.84) | 257.30 |
| 15051000 | 50210 | MEPERS - Employer Share | 6,630.00 | 3,822.30 | - | 2,807.70 | 57.70 |
| 15051000 | 50230 | FICA Employer Costs | 4,973.00 | 2,903.69 | - | 2,069.31 | 58.40 |
| 15051000 | 50303 | Other Supplies | 192,349.00 | 244,380.21 | - | (52,031.21) | 127.05 |
| 15051000 | 50370 | Parts - Supplies | 35,000.00 | 39,741.46 | - | (4,741.46) | 113.50 |
| 15051000 | 50451 | Contracted Professional Servic | 50,000.00 | 41,665.00 | - | 8,335.00 | 83.30 |
| | | Total 15051000 Winter Operations | 355,533.00 | 376,325.69 | - | (20,792.69) | 105.85 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY23 APPROVED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | % USED |
|----------|-------|--|-------------------------|---------------------|-----------------|---------------------|--------------|
| 15052000 | 50104 | Non Supervisory | 213,117.00 | 91,470.47 | - | 121,646.53 | 42.90 |
| 15052000 | 50116 | Union Negotiations | 5,600.00 | - | - | 5,600.00 | 0.00 |
| 15052000 | 50140 | Overtime wages | - | 1,999.75 | - | (1,999.75) | 100.00 |
| 15052000 | 50201 | Unemployment Costs | 480.00 | - | - | 480.00 | 0.00 |
| 15052000 | 50202 | Workers Comp Insurance | 7,106.00 | 4,535.91 | - | 2,570.09 | 63.80 |
| 15052000 | 50210 | MEPERS - Employer Share | 21,738.00 | 5,593.80 | - | 16,144.20 | 25.70 |
| 15052000 | 50220 | Health Insurance | 50,608.00 | 21,295.71 | - | 29,312.29 | 42.10 |
| 15052000 | 50230 | FICA Employer Costs | 16,732.00 | 6,955.59 | - | 9,776.41 | 41.60 |
| 15052000 | 50240 | Medical testing | 500.00 | 202.84 | - | 297.16 | 40.60 |
| 15052000 | 50301 | Office Supplies | 500.00 | 115.16 | - | 384.84 | 23.00 |
| 15052000 | 50302 | Operating supplies | 6,000.00 | 1,672.91 | - | 4,327.09 | 27.90 |
| 15052000 | 50306 | Postage | 80.00 | 18.98 | - | 61.02 | 23.70 |
| 15052000 | 50307 | Advertising | 100.00 | - | - | 100.00 | 0.00 |
| 15052000 | 50308 | Printing | 1,500.00 | 283.08 | - | 1,216.92 | 18.90 |
| 15052000 | 50330 | Drug Testing | 350.00 | 12.50 | - | 337.50 | 3.60 |
| 15052000 | 50351 | Clothing/Boot Allowance | 3,500.00 | 1,735.62 | - | 1,764.38 | 49.60 |
| 15052000 | 50352 | Cell Phone allowance | 420.00 | 245.00 | 35.00 | 140.00 | 66.70 |
| 15052000 | 50369 | Land Fill | 5,000.00 | 2,841.25 | - | 2,158.75 | 56.80 |
| 15052000 | 50370 | Parts - Supplies | 10,000.00 | 4,208.82 | 366.30 | 5,424.88 | 45.80 |
| 15052000 | 50377 | Diesel | 6,180.00 | 5,462.70 | - | 717.30 | 88.40 |
| 15052000 | 50378 | Tires Expense | 4,500.00 | 777.20 | - | 3,722.80 | 17.30 |
| 15052000 | 50401 | Professional Development | 250.00 | - | - | 250.00 | 0.00 |
| 15052000 | 50413 | Mileage/ travel reimbursement | 250.00 | - | - | 250.00 | 0.00 |
| 15052000 | 50430 | Filing fees/licenses/permits | 700.00 | 1,065.40 | - | (365.40) | 152.20 |
| 15052000 | 50511 | Water usage fees | 2,100.00 | 1,101.21 | - | 998.79 | 52.40 |
| 15052000 | 50512 | Telephone | 1,512.00 | 869.56 | - | 642.44 | 57.50 |
| 15052000 | 50513 | Sewer Expense | 546.00 | 107.12 | - | 438.88 | 19.60 |
| 15052000 | 50536 | R&M: Equipment | 5,000.00 | 6,438.99 | - | (1,438.99) | 128.80 |
| 15052000 | 50556 | Trash Removal | 300,000.00 | 174,779.85 | - | 125,220.15 | 58.30 |
| 15052000 | 50720 | Equipment – vehicles | 2,500.00 | 573.75 | - | 1,926.25 | 23.00 |
| | | Total 15052000 Solid Waste | 666,869.00 | 334,363.17 | 401.30 | 332,104.53 | 50.20 |
| 15053500 | 50510 | Electricity | 78,000.00 | 38,504.35 | 700.19 | 38,795.46 | 50.30 |
| 15053500 | 50534 | Hydrant Rental | 480,000.00 | 360,000.00 | - | 120,000.00 | 75.00 |
| 15053500 | 50536 | R&M: Equipment | 17,000.00 | 2,449.39 | - | 14,550.61 | 14.40 |
| | | Total 15053500 Other Public Works | 575,000.00 | 400,953.74 | 700.19 | 173,346.07 | 69.90 |
| | | Total Public Works | 3,428,812.00 | 2,254,724.29 | 5,448.20 | 1,168,639.51 | 65.92 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY23 APPROVED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | % USED |
|----------|-------|-------------------------------|-------------------------|-------------------|--------------|-------------------|--------------|
| 16060500 | 50102 | Department Head | 77,730.00 | 50,987.18 | - | 26,742.82 | 65.60 |
| 16060500 | 50104 | Non Supervisory | 168,818.00 | 104,066.10 | - | 64,751.90 | 61.60 |
| 16060500 | 50201 | Unemployment Costs | 373.00 | - | - | 373.00 | 0.00 |
| 16060500 | 50202 | Workers Comp Insurance | 655.00 | 684.87 | - | (29.87) | 104.60 |
| 16060500 | 50210 | MEPERS - Employer Share | 25,148.00 | 15,359.28 | - | 9,788.72 | 61.10 |
| 16060500 | 50220 | Health Insurance | 86,762.00 | 48,481.85 | - | 38,280.15 | 55.90 |
| 16060500 | 50230 | FICA Employer Costs | 18,861.00 | 11,211.09 | - | 7,649.91 | 59.40 |
| 16060500 | 50301 | Office Supplies | 3,100.00 | 601.98 | - | 2,498.02 | 19.40 |
| 16060500 | 50302 | Operating supplies | 31,500.00 | 14,855.45 | 41.84 | 16,602.71 | 47.30 |
| 16060500 | 50306 | Postage | 4,015.00 | 2,604.51 | - | 1,410.49 | 64.90 |
| 16060500 | 50308 | Printing | 250.00 | - | - | 250.00 | 0.00 |
| 16060500 | 50352 | Cell Phone/Allowances | 420.00 | 245.00 | 35.00 | 140.00 | 66.70 |
| 16060500 | 50401 | Professional Development | 175.00 | - | - | 175.00 | 0.00 |
| 16060500 | 50402 | Dues and Memberships | 100.00 | - | - | 100.00 | 0.00 |
| 16060500 | 50413 | Mileage/ travel reimbursement | 75.00 | - | - | 75.00 | 0.00 |
| 16060500 | 50511 | Water usage fees | 240.00 | 171.00 | - | 69.00 | 71.30 |
| 16060500 | 50512 | Telephone | 2,419.00 | 1,337.75 | - | 1,081.25 | 55.30 |
| 16060500 | 50513 | Sewer Expense | 181.00 | 123.60 | - | 57.40 | 68.30 |
| 16060500 | 50536 | R&M: Equipment | 11,350.00 | 377.90 | - | 10,972.10 | 3.30 |
| | | Total 16060500 Library | 432,172.00 | 251,107.56 | 76.84 | 180,987.60 | 58.12 |
| 16061500 | 50102 | Department Head | 89,477.00 | 58,551.24 | - | 30,925.76 | 65.40 |
| 16061500 | 50104 | Non Supervisory | 268,999.00 | 146,541.77 | - | 122,457.23 | 54.50 |
| 16061500 | 50130 | Temporary/seasonal | 165,586.00 | 144,251.32 | - | 21,334.68 | 87.10 |
| 16061500 | 50140 | Overtime | 5,000.00 | 4,030.34 | - | 969.66 | 80.60 |
| 16061500 | 50201 | Unemployment Costs | 372.00 | - | - | 372.00 | 0.00 |
| 16061500 | 50202 | Workers Comp Insurance | 16,520.00 | 9,688.76 | - | 6,831.24 | 58.60 |
| 16061500 | 50210 | MEPERS - Employer Share | 29,497.00 | 18,707.15 | - | 10,789.85 | 63.40 |
| 16061500 | 50220 | Health Insurance | 102,545.00 | 43,372.44 | - | 59,172.56 | 42.30 |
| 16061500 | 50230 | FICA Employer Costs | 40,473.00 | 26,267.36 | - | 14,205.64 | 64.90 |
| 16061500 | 50301 | Office Supplies | 1,500.00 | 1,615.55 | - | (115.55) | 107.70 |
| 16061500 | 50302 | Operating supplies | 47,000.00 | 37,234.08 | 244.63 | 9,521.29 | 79.70 |
| 16061500 | 50306 | Postage | 200.00 | 42.59 | - | 157.41 | 21.30 |
| 16061500 | 50307 | Advertising | 1,000.00 | 268.58 | - | 731.42 | 26.90 |
| 16061500 | 50351 | Clothing/Boot Allowance | 800.00 | 591.31 | - | 208.69 | 73.90 |
| 16061500 | 50352 | Cell Phone/Allowances | 840.00 | 490.00 | 70.00 | 280.00 | 66.70 |
| 16061500 | 50355 | Co-Ed Softball/Fast Pitch | 7,853.00 | 200.00 | - | 7,653.00 | 2.50 |
| 16061500 | 50356 | Summer Trips | 20,000.00 | 22,846.00 | - | (2,846.00) | 114.20 |
| 16061500 | 50357 | Sunshine Hill | 3,000.00 | 4,107.20 | 7,336.87 | (8,444.07) | 381.50 |
| 16061500 | 50358 | New Programs | 5,045.00 | 24,054.90 | 2,098.09 | (21,107.99) | 518.40 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY23 APPROVED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | % USED |
|----------|-------|--|-------------------------|-------------------|------------------|-------------------|--------------|
| 16061500 | 50359 | Officials | 3,800.00 | 2,763.60 | - | 1,036.40 | 72.70 |
| 16061500 | 50375 | Gas | 7,600.00 | 3,902.68 | 40.77 | 3,656.55 | 51.89 |
| 16061500 | 50377 | Diesel | 1,800.00 | 806.33 | - | 993.67 | 44.80 |
| 16061500 | 50380 | Uniforms/safety equipment | 1,000.00 | 564.01 | 7.19 | 428.80 | 57.10 |
| 16061500 | 50401 | Professional Development | 1,500.00 | 1,499.12 | - | 0.88 | 99.90 |
| 16061500 | 50414 | Senior Meals Expense | 7,000.00 | 4,297.06 | 611.53 | 2,091.41 | 70.10 |
| 16061500 | 50501 | Vehicle Repairs | 3,000.00 | 871.44 | - | 2,128.56 | 29.00 |
| 16061500 | 50510 | Electricity | 300.00 | 132.16 | 22.45 | 145.39 | 51.50 |
| 16061500 | 50511 | Water Usage | 4,500.00 | 1,417.20 | - | 3,082.80 | 31.50 |
| 16061500 | 50512 | Telephone | 3,828.00 | 2,631.20 | - | 1,196.80 | 68.70 |
| 16061500 | 50513 | Sewer Expense | 773.00 | 630.12 | - | 142.88 | 81.50 |
| 16061500 | 50522 | Space Rental | 2,200.00 | - | - | 2,200.00 | 0.00 |
| 16061500 | 50536 | R&M: Equipment | 5,000.00 | 2,988.20 | - | 2,011.80 | 59.80 |
| 16061500 | 50541 | Grounds maintenance | 9,200.00 | 4,697.80 | 51.74 | 4,450.46 | 51.60 |
| 16061500 | 50542 | River Trail maint and repair | 5,000.00 | 2,970.06 | - | 2,029.94 | 59.40 |
| 16061500 | 50543 | R&M: Green Thumb | 4,690.00 | 1,194.79 | - | 3,495.21 | 25.50 |
| 16061500 | 50556 | Trash Removal | 1,150.00 | 808.13 | 153.09 | 188.78 | 83.60 |
| 16061500 | 50710 | Equipment | 11,600.00 | 12,900.00 | - | (1,300.00) | 111.20 |
| | | Total 16061500 Parks & Recreation | 879,648.00 | 587,934.49 | 10,636.36 | 281,077.15 | 68.05 |
| 16062000 | 50442 | Transportation services | 45,000.00 | 30,000.00 | - | 15,000.00 | 66.70 |
| 16062000 | 50650 | Historical Society | 2,000.00 | - | - | 2,000.00 | 0.00 |
| 16062000 | 50651 | LACO | 1,000.00 | - | - | 1,000.00 | 0.00 |
| 16062000 | 50652 | Memorial Day | 2,800.00 | - | - | 2,800.00 | 0.00 |
| 16062000 | 50653 | MMA | 8,687.00 | 8,879.00 | - | (192.00) | 102.20 |
| | | Total 16062000 Other Public Services | 59,487.00 | 38,879.00 | - | 20,608.00 | 65.40 |
| | | Total Culture & Recreation | 1,371,307.00 | 877,921.05 | 10,713.20 | 482,672.75 | 64.80 |
| 17070500 | 50102 | Department Head | 74,556.00 | 49,067.63 | - | 25,488.37 | 65.80 |
| 17070500 | 50201 | Unemployment Costs | 75.00 | - | - | 75.00 | 0.00 |
| 17070500 | 50202 | Workers Comp Insurance | 214.00 | 188.86 | - | 25.14 | 88.30 |
| 17070500 | 50210 | MEPERS - Employer Share | 7,605.00 | 5,004.85 | - | 2,600.15 | 65.80 |
| 17070500 | 50220 | Health Insurance | 3,136.00 | 2,050.71 | - | 1,085.29 | 65.40 |
| 17070500 | 50230 | FICA Employer Costs | 5,703.00 | 3,898.90 | - | 1,804.10 | 68.40 |
| 17070500 | 50302 | Operating supplies | 4,200.00 | 3,421.91 | 168.41 | 609.68 | 85.50 |
| 17070500 | 50306 | Postage | 300.00 | 6.51 | - | 293.49 | 2.20 |
| 17070500 | 50307 | Advertising | 6,000.00 | 1,729.06 | - | 4,270.94 | 28.82 |
| 17070500 | 50352 | Cell Phone/Allowances | 695.00 | 245.00 | 35.00 | 415.00 | 40.30 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY23 APPROVED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | % USED |
|----------|-------|---|-------------------------|----------------------|------------------|---------------------|---------------|
| 17070500 | 50401 | Professional employee training | 3,500.00 | 270.05 | - | 3,229.95 | 7.70 |
| 17070500 | 50402 | Dues and Memberships | 2,250.00 | 1,427.50 | - | 822.50 | 63.40 |
| 17070500 | 50406 | AVCOG Dues | 10,466.00 | 10,465.36 | - | 0.64 | 100.00 |
| 17070500 | 50412 | Meal allowance | 525.00 | 329.32 | 15.46 | 180.22 | 65.70 |
| 17070500 | 50413 | Mileage/ travel reimbursement | 1,050.00 | 1,023.38 | 111.25 | (84.63) | 108.10 |
| | | Total 17070500 Economic Development | 120,275.00 | 79,129.04 | 330.12 | 40,815.84 | 66.06 |
| | | Total Economic Development | 120,275.00 | 79,129.04 | 330.12 | 40,815.84 | 66.06 |
| 18085000 | 50405 | PSAP Fees | 22,973.00 | 22,972.95 | - | 0.05 | 100.00 |
| 18085000 | 50920 | County tax | 836,292.00 | 836,291.50 | - | 0.50 | 100.00 |
| | | Total 18085000 County Tax | 859,265.00 | 859,264.45 | - | 0.55 | 100.00 |
| | | Total Intergovernmental | 859,265.00 | 859,264.45 | - | 0.55 | 100.00 |
| | | Total 1000 General Fund Including School | 19,537,582.00 | 13,007,335.09 | 65,735.20 | 6,464,511.71 | 66.72 |
| 38081000 | 53403 | 2010 Bond Principal | 53,040.00 | 53,040.00 | - | - | 100.00 |
| 38081000 | 53405 | 2014 QECB Principal | 43,780.00 | - | - | 43,780.00 | 0.00 |
| 38081000 | 53406 | 2017 Bond Principal | 150,000.00 | 150,000.00 | - | - | 100.00 |
| 38081000 | 53409 | 2020 Bond Principal | 150,000.00 | 150,000.00 | - | - | 100.00 |
| 38081000 | 53603 | 2010 Bond Interest | 14,454.00 | 7,625.91 | - | 6,828.09 | 52.80 |
| 38081000 | 53605 | 2014 QECB Interest | 13,646.00 | - | - | 13,646.00 | 0.00 |
| 38081000 | 53607 | 2017 Bond Interest | 19,658.00 | 10,560.00 | - | 9,098.00 | 53.70 |
| 38081000 | 53612 | 2022 Bond Int Ferry | 84,624.00 | 40,084.80 | - | 44,539.20 | 47.40 |
| | | Total 38081000 Debt Service-Bonds | 529,202.00 | 411,310.71 | - | 117,891.29 | 77.72 |
| | | Total Debt Service | 529,202.00 | 411,310.71 | - | 117,891.29 | 77.72 |
| 65052500 | 50102 | Department Head | 92,456.00 | 64,921.02 | - | 27,534.98 | 70.20 |
| 65052500 | 50104 | Non Supervisory | 241,758.00 | 114,833.21 | - | 126,924.79 | 47.50 |
| 65052500 | 50107 | Admin Wages | 19,887.00 | - | - | 19,887.00 | 0.00 |
| 65052500 | 50140 | Overtime wages | 22,900.00 | 18,445.17 | - | 4,454.83 | 80.50 |
| 65052500 | 50201 | Unemployment Costs | 447.00 | - | - | 447.00 | 0.00 |
| 65052500 | 50202 | Workers Comp Insurance | 10,393.00 | 2,177.17 | - | 8,215.83 | 20.90 |
| 65052500 | 50210 | Maine State retirement | 36,426.00 | 14,094.88 | - | 22,331.12 | 38.70 |
| 65052500 | 50215 | Admin Benefits | 8,778.00 | - | - | 8,778.00 | 0.00 |
| 65052500 | 50220 | Health insurance | 112,802.00 | 36,004.05 | - | 76,797.95 | 31.90 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY23 APPROVED BUDGET | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | % USED |
|----------|-------|--------------------------------|-------------------------|--------------|--------------|------------------|--------|
| 65052500 | 50221 | HRA Costs | 3,724.00 | 920.08 | - | 2,803.92 | 24.70 |
| 65052500 | 50230 | FICA taxes | 27,478.00 | 14,551.17 | - | 12,926.83 | 53.00 |
| 65052500 | 50240 | Medical testing | 250.00 | 268.42 | - | (18.42) | 107.40 |
| 65052500 | 50301 | Office supplies | 2,500.00 | 1,550.10 | 401.85 | 548.05 | 78.10 |
| 65052500 | 50303 | Other Supplies | 42,700.00 | 24,102.00 | - | 18,598.00 | 56.40 |
| 65052500 | 50306 | Postage | 8,500.00 | 3,441.01 | - | 5,058.99 | 40.50 |
| 65052500 | 50307 | Advertising | 300.00 | - | - | 300.00 | 0.00 |
| 65052500 | 50330 | Drug Testing | 400.00 | 338.65 | 72.00 | (10.65) | 102.70 |
| 65052500 | 50331 | Small Tools | 3,000.00 | 2,491.21 | 173.99 | 334.80 | 88.80 |
| 65052500 | 50351 | Clothing/Boot Allowance | 4,250.00 | 2,441.02 | - | 1,808.98 | 57.40 |
| 65052500 | 50352 | Cell Phone allowance | 2,564.00 | 1,123.67 | 140.00 | 1,300.33 | 49.30 |
| 65052500 | 50375 | Gas | 4,748.00 | 3,049.85 | - | 1,698.15 | 64.20 |
| 65052500 | 50377 | Diesel | 1,756.00 | 637.29 | - | 1,118.71 | 36.30 |
| 65052500 | 50401 | Professional employee training | 3,000.00 | 510.00 | - | 2,490.00 | 17.00 |
| 65052500 | 50413 | Mileage/Travel Reimbursement | 300.00 | - | - | 300.00 | 0.00 |
| 65052500 | 50430 | Filing fees/licenses/permits | 1,600.00 | 1,561.04 | - | 38.96 | 97.60 |
| 65052500 | 50450 | Legal expense | 1,000.00 | 999.88 | - | 0.12 | 100.00 |
| 65052500 | 50452 | Audit services | 2,634.00 | 1,083.33 | - | 1,550.67 | 41.10 |
| 65052500 | 50455 | Profesional Services | 10,000.00 | 1,914.50 | 653.00 | 7,432.50 | 25.70 |
| 65052500 | 50483 | Security System Maintenance | 3,500.00 | 1,890.36 | - | 1,609.64 | 54.00 |
| 65052500 | 50510 | Electricity | 120,000.00 | 66,597.02 | 20,040.28 | 33,362.70 | 72.20 |
| 65052500 | 50511 | Water usage fees | 15,500.00 | 15,602.50 | - | (102.50) | 100.70 |
| 65052500 | 50512 | Telephone | 950.00 | 519.18 | - | 430.82 | 54.70 |
| 65052500 | 50514 | Heating Fuel | 9,500.00 | 6,043.48 | 301.84 | 3,154.68 | 66.80 |
| 65052500 | 50530 | Software and Services | 37,000.00 | - | - | 37,000.00 | 0.00 |
| 65052500 | 50539 | R&M: Catch Basins & Manhole Cv | 7,500.00 | 789.90 | - | 6,710.10 | 10.50 |
| 65052500 | 50546 | R & M: SEWER | 72,000.00 | 33,794.52 | 4,946.81 | 33,258.67 | 53.80 |
| 65052500 | 50550 | Meter Read | 10,000.00 | 14,565.69 | (2,101.88) | (2,463.81) | 124.60 |
| 65052500 | 50555 | Sludge Disposal | 125,000.00 | 53,549.48 | 12,339.00 | 59,111.52 | 52.70 |
| 65052500 | 50556 | Trash Removal | 2,070.00 | 1,634.70 | 223.25 | 212.05 | 89.80 |
| 65052500 | 50557 | CCTV & Cleaning Out | 10,000.00 | 1,650.00 | - | 8,350.00 | 16.50 |
| 65052500 | 50601 | General Liability | 1,065.00 | 1,217.00 | - | (152.00) | 114.30 |
| 65052500 | 50602 | Vehicle Insurance | 900.00 | 990.00 | - | (90.00) | 110.00 |
| 65052500 | 50604 | Property Insurance | 10,354.00 | 11,027.00 | - | (673.00) | 106.50 |
| 65052500 | 50750 | Improvements other than buildi | 160,200.00 | 49,769.30 | - | 110,430.70 | 31.10 |
| 65052500 | 50806 | Bond Administration Fees | 2,200.00 | - | - | 2,200.00 | 0.00 |
| 65052500 | 53307 | Vactor Lease | 37,313.00 | 37,312.89 | - | 0.11 | 100.00 |
| 65052500 | 53400 | 2004 FR Bond Principal | 17,500.00 | - | - | 17,500.00 | 0.00 |
| 65052500 | 53401 | 2005 FR Bond Principal | 25,000.00 | 25,000.00 | - | - | 100.00 |
| 65052500 | 53405 | 2014 QECB Principal | 17,026.00 | - | - | 17,026.00 | 0.00 |
| 65052500 | 53600 | 2004 FR Bond Interest | 1,312.00 | 349.59 | - | 962.41 | 26.60 |
| 65052500 | 53601 | 2005 FR Bond Inteest | 2,564.00 | 2,000.76 | 563.06 | 0.18 | 100.00 |
| 65052500 | 53605 | 2014 QECB Interest | 5,307.00 | - | - | 5,307.00 | 0.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY23 APPROVED BUDGET | | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | % USED |
|-----|-----|--------------------------------|-------------------------|--|--------------|--------------|------------------|--------|
| | | | | | | | - | |
| | | Total 65052500 Treatment Plant | 1,360,312.00 | | 635,762.09 | 37,753.20 | 686,796.71 | 48.00 |
| | | | | | | | | |

REVENUE: PROPOSED FY24 MANAGERIAL BUDGET

| | | | FY24 | | | | |
|----------|-------|--------------------------------|----------------------------------|---|--------------------------------------|--------------------------------------|----------------------|
| | | | | | Compare FY24 to FY23 | | FY23 |
| | | | | | \$ Amount | % Amount | FY23 APPROVED |
| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget | Notes | Increase/(Decrease) from FY23 Budget | Increase/(Decrease) from FY23 Budget | BUDGET APPROPRIATION |
| 12020000 | 40002 | In lieu of property taxes | 9,000.00 | Greater Brunswick Housing Corp; 50% reimbursement for being tax exempt | (1,000.00) | -10.00% | 10,000.00 |
| 12020000 | 40020 | Motor vehicle excise taxes | 1,600,000.00 | There were peaks and drops in motor vehicle excise tax since COVID-19. This projection is based on how much I anticipate the Town to collect by June 30, 2023 and taking into consideration actual collections over the past few years. | 200,000.00 | 14.29% | 1,400,000.00 |
| 12020000 | 40021 | Boat excise taxes | 7,000.00 | based on a three year average | 250.00 | 3.70% | 6,750.00 |
| 12020000 | 40030 | Interest/Penalties on Taxes | 36,000.00 | consistent over the past few years; don't expect an increase as we are seeing a reduction in total number of residents entering lien status | - | 0.00% | 36,000.00 |
| 12020000 | 40160 | Agent Fees | 40,000.00 | based on collection of past 3 years (average) | 2,000.00 | 5.26% | 38,000.00 |
| 12020000 | 40226 | State revenue sharing | 2,220,323.00 | FY23 numbers as the State of Maine hasn't provided the FY24 numbers as of 2.28.2023 | (5,590.00) | -0.25% | 2,225,913.00 |
| 12020000 | 40227 | Urban road initiative program | 101,000.00 | based on average 3 years | 3,300.00 | 3.38% | 97,700.00 |
| 12020000 | 40231 | Veterans Reimbursement | 10,000.00 | not expected to change | - | 0.00% | 10,000.00 |
| 12020000 | 40232 | Tree Growth Reimbursement | 16,000.00 | based on a three year average | 3,000.00 | 23.08% | 13,000.00 |
| 12020000 | 40235 | State Road Revenue | 21,727.00 | not expected to change | - | 0.00% | 21,727.00 |
| 12020000 | 40261 | Copier Revenue | 250.00 | seeing a decrease in this service | (150.00) | -37.50% | 400.00 |
| 12020000 | 40262 | NSF Fees | 500.00 | not expected to change | - | 0.00% | 500.00 |
| 12020000 | 40901 | Sewer Dept Admin Reimbursement | 18,287.00 | Reimb from Sewer for Admin duties (Manager, Treas, FD 8% Salaries; see calculation in Water-Sewer Tab of All Employees payroll spreadsheet | 377.00 | 2.10% | 17,910.00 |
| 12020000 | 40902 | Sewer Dept Benefit Reimburseme | 6,071.00 | Reimb from Sewer for Admin Duties (Manager, Treas, FD 8% of benefits); see calculation in Water-Sewer Tab of All Employees payroll spreadsheet | (1,052.00) | -14.77% | 7,123.00 |
| 12020000 | 40903 | Water Dept Admin Reimbursement | 14,192.00 | Reimb from Water for Admin Duties (Manager, Treas, FD & HR 5% Salaries); see calculation in Water-Sewer Tab of All Employees payroll spreadsheet | 353.00 | 2.55% | 13,839.00 |
| 12020000 | 40904 | Water Dept Benefit Reimburseme | 5,122.00 | Reimb for Admin Duties (Manager, Treas, FD & HR 5% of Benefits); see calculation in Water-Sewer Tab of All Employees payroll spreadsheet | (594.00) | -10.39% | 5,716.00 |
| 12020000 | 40905 | Water Dept IT Reimbursement | 4,800.00 | Reimb for user access & support | 700.00 | 17.07% | 4,100.00 |
| 12020000 | 40906 | Water Dept Insur Reimbursement | 19,593.00 | Reimb for Property & Casualty, Employ Liability, Crime, Vehicle, Cyber and GL; waiting on insurance numbers | 2,556.00 | 15.00% | 17,037.00 |
| 12020000 | 40992 | MEMIC Dividend | - | switched from MEMIC to MMA in FY23; will not receive again | - | 100.00% | - |
| 12020000 | 40993 | Unemployment Dividend | - | received dividend in FY23; not expecting one in FY24 | - | 100.00% | - |
| 12020000 | 44409 | Investment earnings | 30,000.00 | based on average 3 years | 2,000.00 | 7.14% | 28,000.00 |
| 12020000 | 48033 | Insurance Claim Revenue | - | | - | 100.00% | - |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget | Notes | \$ Amount Increase/(Decrease) from FY23 Budget | % Amount Increase/(Decrease) from FY23 Budget | FY23 APPROVED BUDGET APPROPRIATION |
|----------|-------|--|-------------------------------------|--|--|---|--|
| | | Total 12020000 General Government | \$ 4,159,865.00 | | \$ 206,150.00 | 5.21% | \$ 3,953,715.00 |
| 12022500 | 40100 | Business licenses | 18,500.00 | | (10,600.00) | -36.43% | 29,100.00 |
| 12022500 | 40110 | Clerk Fees | - | | - | 100.00% | - |
| 12022500 | 40112 | Vital Records | 9,000.00 | | 1,500.00 | 20.00% | 7,500.00 |
| 12022500 | 40113 | Animal Licenses | 750.00 | | 225.00 | 42.86% | 525.00 |
| 12022500 | 40263 | Notary Fees | 2,500.00 | | - | 0.00% | 2,500.00 |
| | | Total 12022500 Clerk | \$ 30,750.00 | | \$ (8,875.00) | -22.40% | \$ 39,625.00 |
| 12024500 | 40114 | Town Plumbing permits | 7,500.00 | | 1,500.00 | 25.00% | 6,000.00 |
| 12024500 | 40116 | Code Enforcement Fines | - | | - | 0.00% | - |
| 12024500 | 40266 | Construction Fees | 30,000.00 | | - | 0.00% | 30,000.00 |
| 12024500 | 40269 | Electrical Permits | 9,000.00 | | 3,000.00 | 50.00% | 6,000.00 |
| 12024500 | 40710 | Codes-Sign | - | | - | 0.00% | - |
| | | Total 12024500 Code Enforcement | \$ 46,500.00 | | \$ 4,500.00 | 10.71% | \$ 42,000.00 |
| | | Total General Government | \$ 4,237,115.00 | | \$ 201,775.00 | 5.00% | 4,035,340.00 |
| 13031000 | 40228 | General assistance reimburseme | 28,350.00 | 70% Reimbursement of budgeted expenses | 3,832.00 | 15.63% | 24,518.00 |
| | | Total 30 Health & Welfare/General A | \$ 28,350.00 | | \$ 3,832.00 | 15.63% | \$ 24,518.00 |
| 14040500 | 40400 | Court fines | - | | - | 0.00% | - |
| 14040500 | 40401 | Parking Tickets | - | | - | 0.00% | - |
| 14040500 | 40410 | Police Report Fees | 1,800.00 | | - | 0.00% | 1,800.00 |
| 14040500 | 40412 | Town Concealed Weapon Permit | - | | - | 0.00% | - |
| 14040500 | NEW | MDEA Reimbursement | 28,635.00 | | 28,635.00 | 0.00% | - |
| 14040500 | 40420 | SRO Reimbursement | 76,837.00 | School's reimbursement of 75% of wages and benefits for 1 SRO Officer | 4,845.00 | 6.73% | 71,992.00 |
| 14040500 | 40421 | School Detail | 7,000.00 | | - | 0.00% | 7,000.00 |
| 14040500 | 40990 | Misc. Fees | 200.00 | | - | 0.00% | 200.00 |
| 14040500 | 40991 | Misc Revenue | - | | - | 0.00% | - |
| | | Total 14040500 Police | \$ 114,472.00 | | \$ 33,480.00 | 41.34% | 80,992.00 |
| 14045000 | 40450 | ACO Fines & Fees | 300.00 | | - | 0.00% | 300.00 |
| 14045000 | 40451 | Sabattus ACO Revenue | 19,446.00 | Sabattus share of ACO Budget excluding Animal Shelter contract (based on per capita) | 232.00 | 1.21% | 19,214.00 |
| 14045000 | 40452 | Bowdoin ACO Revenue | 11,539.00 | Bowdoin share of ACO Budget excluding Animal Shelter contract (based on per capita) | 271.00 | 2.41% | 11,268.00 |
| 14045000 | 40453 | Durham ACO Revenue | 11,995.00 | Durham share of ACO Budget excluding Animal Shelter contract (based on per capita) | (139.00) | -1.15% | 12,134.00 |
| | | Total 14045000 Animal Control Officer | \$ 43,280.00 | | 364.00 | 0.85% | 42,916.00 |
| 14046000 | 40431 | Lisbon Emergency Dispatch | 7,000.00 | Lisbon Emergency reimbursement for dispatching services | - | 0.00% | 7,000.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget | Notes | \$ Amount Increase/(Decrease) from FY23 Budget | % Amount Increase/(Decrease) from FY23 Budget | FY23 APPROVED BUDGET APPROPRIATION |
|----------|-------|---|----------------------------------|---|--|---|------------------------------------|
| | | Total 14046000 Lisbon Communications Cen | \$ 7,000.00 | | \$ - | 0.00% | \$ 7,000.00 |
| | | Total Public Safety | \$ 164,752.00 | | \$ 33,844.00 | 25.85% | 130,908.00 |
| 15052000 | 40500 | Solid Waste Permits | 156,000.00 | average 3,000 stickers; increasing price to \$52 for sticker for the year | 37,560.00 | 31.71% | 118,440.00 |
| 15052000 | 40501 | Metal | 23,000.00 | | - | 0.00% | 23,000.00 |
| 15052000 | 40502 | Cardboard | 14,000.00 | | - | 0.00% | 14,000.00 |
| 15052000 | 40503 | Mixed Paper | 2,500.00 | | (2,500.00) | -50.00% | 5,000.00 |
| 15052000 | 40504 | Newspaper | 500.00 | | - | 0.00% | 500.00 |
| 15052000 | 40505 | Yard Items | 32,500.00 | | - | 0.00% | 32,500.00 |
| 15052000 | 40506 | Tires | 2,300.00 | | - | 0.00% | 2,300.00 |
| 15052000 | 40515 | Unversal Waste | 8,200.00 | | - | 0.00% | 8,200.00 |
| 15052000 | 40521 | Commercial Disposal Fee | 15,000.00 | based on current year after FY23 rate increase | 12,700.00 | 552.17% | 2,300.00 |
| 15052000 | 40522 | Excavation Revenue | 3,000.00 | | 1,000.00 | 50.00% | 2,000.00 |
| | | Total 15052000 Solid Waste | \$ 257,000.00 | | \$ 48,760.00 | 23.42% | \$ 208,240.00 |
| | | Total Public Works | \$ 257,000.00 | | \$ 48,760.00 | 23.42% | 208,240.00 |
| 16060500 | 40360 | Library Non-Resident | 1,900.00 | | 400.00 | 26.67% | 1,500.00 |
| 16060500 | 40361 | Library Fines | 1,000.00 | | - | 0.00% | 1,000.00 |
| 16060500 | 40362 | Library Fax | 200.00 | | - | 0.00% | 200.00 |
| 16060500 | 40363 | Damage/Lost Fee | 400.00 | | 100.00 | 33.33% | 300.00 |
| 16060500 | 40960 | Restricted Donations | - | | - | 0.00% | - |
| | | Total 605 Library | 3,500.00 | | 500.00 | 16.67% | 3,000.00 |
| 16061500 | 40300 | Before School | 86,000.00 | Based on FY22 numbers; there were ups and downs during covid years of 2020-2021 and we are seeing things go back to normal and an increased demand. | 16,000.00 | 22.86% | 70,000.00 |
| 16061500 | 40301 | Fitness Center | 15,000.00 | | (3,000.00) | -16.67% | 18,000.00 |
| 16061500 | 40303 | Playground | 54,075.00 | based on 2022 summer numbers of 103 kids; increased rate from \$475 to \$525 | 19,075.00 | 54.50% | 35,000.00 |
| 16061500 | 40304 | Trekker | 44,000.00 | | - | 0.00% | 44,000.00 |
| 16061500 | 40305 | Trips/Excursions | 20,000.00 | | - | 0.00% | 20,000.00 |
| 16061500 | 40306 | Marion T. Morse | 4,500.00 | | - | 0.00% | 4,500.00 |
| 16061500 | 40307 | Fitness Instruction | 8,000.00 | | (4,000.00) | -33.33% | 12,000.00 |
| 16061500 | 40308 | Senior Meals | 7,000.00 | | - | 0.00% | 7,000.00 |
| 16061500 | 40309 | New Programs | 15,000.00 | | 10,000.00 | 200.00% | 5,000.00 |
| 16061500 | NEW | Bus Transportation | 16,000.00 | | 16,000.00 | 100.00% | - |
| 16061500 | 40310 | Moxie 5-K | 3,000.00 | | - | 0.00% | 3,000.00 |
| 16061500 | 40311 | Moxie Car Show | 3,000.00 | | - | 0.00% | 3,000.00 |
| 16061500 | 40320 | Basketball 1-3 | 2,000.00 | | 790.00 | 65.29% | 1,210.00 |
| 16061500 | 40321 | Basketball 4-6 | 2,500.00 | | 477.00 | 23.58% | 2,023.00 |
| 16061500 | 40322 | Winter/Spring Swim | - | | (1,500.00) | -100.00% | 1,500.00 |
| 16061500 | 40330 | Summer Basketball | 1,000.00 | | 600.00 | 150.00% | 400.00 |
| 16061500 | 40332 | Summer Football | 2,000.00 | | - | 0.00% | 2,000.00 |
| 16061500 | 40333 | Summer Pee Wee Field Hockey | 600.00 | | 480.00 | 400.00% | 120.00 |
| 16061500 | 40334 | Summer Soccer | 1,000.00 | | 300.00 | 42.86% | 700.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY24 Projected Managerial Budget | Notes | \$ Amount Increase/(Decrease) from FY23 Budget | % Amount Increase/(Decrease) from FY23 Budget | FY23 APPROVED BUDGET APPROPRIATION |
|----------|-------|---------------------------------------|-------------------------------------|---|--|---|--|
| 16061500 | 40335 | Summer Swim | - | | (1,500.00) | -100.00% | 1,500.00 |
| 16061500 | 40336 | Co-ed Softball | 1,200.00 | | (5,800.00) | -82.86% | 7,000.00 |
| 16061500 | 40337 | Summer Tennis | 250.00 | | - | 0.00% | 250.00 |
| 16061500 | 40340 | Fall Field Hockey | 1,200.00 | | 680.00 | 130.77% | 520.00 |
| 16061500 | 40341 | Fall Soccer | 5,000.00 | | - | 0.00% | 5,000.00 |
| 16061500 | 40342 | Football Tackle 5-6 | 3,000.00 | | (300.00) | -9.09% | 3,300.00 |
| 16061500 | 40343 | Football Tackle 7-8 | 2,000.00 | | (500.00) | -20.00% | 2,500.00 |
| 16061500 | 40344 | Track & Field | 2,700.00 | | (300.00) | -10.00% | 3,000.00 |
| 16061500 | 40380 | Park Cabin Rent | 4,800.00 | | - | 0.00% | 4,800.00 |
| | | Total 16061500 Parks & Recreation | \$ 304,825.00 | | \$ 47,502.00 | 18.46% | \$ 257,323.00 |
| | | Total Culture & Recreation | \$ 308,325.00 | | \$ 48,002.00 | 18.44% | \$ 260,323.00 |
| 17070500 | 40670 | TIF Revenue | 68,973.00 | 50% offset to the ECD budget from existing Dingley TIF; TIF expired in FY23 | (50,273.00) | -42.16% | 119,246.00 |
| | | Total 705 Economic Development | 68,973.00 | | \$ (50,273.00) | -42.16% | \$ 119,246.00 |
| 18080500 | 40800 | Interest Rebate | 15,840.00 | | - | 0.00% | 15,840.00 |
| | | Total 805 Capital Leases | 15,840.00 | | \$ - | 0.00% | \$ 15,840.00 |
| | | Total 1000 General Fund | \$ 5,080,355.00 | | \$ 285,940.00 | 5.96% | \$ 4,794,415.00 |
| 65052500 | 40600 | Domestic Sewer Revenue | 1,243,509.00 | 4% rate fee increase less \$48,000 account being moved to industrial billing | 1,674.00 | 0.13% | 1,241,835.00 |
| 65052500 | 40601 | Industrial Sewer Revenue | 130,748.00 | 4% rate fee increase plus \$48,000 new industrial account | 51,183.00 | 64.33% | 79,565.00 |
| 65052500 | 40602 | Septage Revenue | 139,385.00 | 8% rate fee increase | 10,325.00 | 8.00% | 129,060.00 |
| 65052500 | 40603 | Finance Charges | 8,500.00 | | - | 0.00% | 8,500.00 |
| 65052500 | 40605 | Equipment Rental | 10,000.00 | | - | 0.00% | 10,000.00 |
| 65052500 | 40606 | Sewer Application Fee | - | | - | 0.00% | - |
| 65052500 | 40607 | Sewer Hook-Up Fee | 7,000.00 | | - | 0.00% | 7,000.00 |
| 65052500 | 40800 | Interest Rebate | 6,160.00 | | - | 0.00% | 6,160.00 |
| 65052500 | 40991 | Misc Revenue | 15,000.00 | | - | 0.00% | 15,000.00 |
| | | Total 65052500 Treatment Plant | \$ 1,560,302.00 | | 63,182.00 | 4.22% | 1,497,120.00 |
| | | Grand Total | \$ 6,640,657.00 | | \$ 349,122.00 | 5.55% | \$ 6,291,535.00 |

REVENUE: FY23 YTD BUDGET TO ACTUAL

| ORG | OBJ | ACCOUNT DESCRIPTION | FY23 | FY23 Data pulled 2/27/2023 | | | |
|----------|-------|--|------------------------------------|----------------------------|--------------|---------------------|--------------|
| | | | FY23 APPROVED BUDGET APPROPRIATION | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | % USED |
| 12020000 | 40002 | In lieu of property taxes | 10,000.00 | - | - | 10,000.00 | 0.00 |
| 12020000 | 40020 | Motor vehicle excise taxes | 1,400,000.00 | 1,036,850.82 | - | 363,149.18 | 74.06 |
| 12020000 | 40021 | Boat excise taxes | 6,750.00 | 1,522.60 | - | 5,227.40 | 22.56 |
| 12020000 | 40030 | Interest/Penalties on Taxes | 36,000.00 | 16,318.21 | - | 19,681.79 | 45.33 |
| 12020000 | 40160 | Agent Fees | 38,000.00 | 23,783.75 | - | 14,216.25 | 62.59 |
| 12020000 | 40226 | State revenue sharing | 2,225,913.00 | 1,439,960.73 | - | 785,952.27 | 64.69 |
| 12020000 | 40227 | Urban road initiative program | 97,700.00 | 101,096.00 | - | (3,396.00) | 103.48 |
| 12020000 | 40231 | Veterans Reimbursement | 10,000.00 | - | - | 10,000.00 | 0.00% |
| 12020000 | 40232 | Tree Growth Reimbursement | 13,000.00 | 16,866.08 | - | (3,866.08) | 129.74 |
| 12020000 | 40235 | State Road Revenue | 21,727.00 | - | - | 21,727.00 | 0.00% |
| 12020000 | 40261 | Copier Revenue | 400.00 | 53.85 | - | 346.15 | 13.46 |
| 12020000 | 40262 | NSF Fees | 500.00 | 140.00 | - | 360.00 | 28.00 |
| 12020000 | 40901 | Sewer Dept Admin Reimbursement | 17,910.00 | - | - | 17,910.00 | 0 |
| 12020000 | 40902 | Sewer Dept Benefit Reimburseme | 7,123.00 | - | - | 7,123.00 | 0 |
| 12020000 | 40903 | Water Dept Admin Reimbursement | 13,839.00 | 8,072.75 | - | 5,766.25 | 58.33 |
| 12020000 | 40904 | Water Dept Benefit Reimburseme | 5,716.00 | 3,334.31 | - | 2,381.69 | 58.33 |
| 12020000 | 40905 | Water Dept IT Reimbursement | 4,100.00 | 2,391.69 | - | 1,708.31 | 58.33 |
| 12020000 | 40906 | Water Dept Insur Reimbursement | 17,037.00 | 17,763.00 | - | (726.00) | 104.26 |
| 12020000 | 40992 | MEMIC Dividend | - | 17,304.95 | - | (17,304.95) | 100.00 |
| 12020000 | 40993 | Unemployment Dividend | - | 5,444.00 | - | (5,444.00) | 100.00 |
| 12020000 | 44409 | Investment earnings | 28,000.00 | 65,235.71 | - | (37,235.71) | 233.00 |
| 12020000 | 48033 | Insurance Claim Revenue | - | 3,760.43 | - | (3,760.43) | 100.00 |
| | | Total 12020000 General Government | \$ 3,953,715.00 | 2,759,898.88 | - | 1,193,816.12 | 69.81 |
| 12022500 | 40100 | Business licenses | 29,100.00 | 6,555.00 | - | 22,545.00 | 22.53 |
| 12022500 | 40110 | Clerk Fees | - | 219.32 | - | (219.32) | 100.00 |
| 12022500 | 40112 | Vital Records | 7,500.00 | 6,362.80 | - | 1,137.20 | 84.84 |
| 12022500 | 40113 | Animal Licenses | 525.00 | 662.00 | - | (137.00) | 126.10 |
| 12022500 | 40263 | Notary Fees | 2,500.00 | 1,444.00 | - | 1,056.00 | 57.76 |
| | | Total 12022500 Clerk | \$ 39,625.00 | 15,243.12 | - | 24,381.88 | 38.47 |
| 12024500 | 40114 | Town Plumbing permits | 6,000.00 | 4,872.50 | - | 1,127.50 | 81.21 |
| 12024500 | 40116 | Code Enforcement Fines | - | 1,200.00 | - | (1,200.00) | 100.00 |
| 12024500 | 40266 | Construction Fees | 30,000.00 | 18,242.55 | - | 11,757.45 | 60.81 |
| 12024500 | 40269 | Electrical Permits | 6,000.00 | 6,451.08 | - | (451.08) | 107.52 |
| 12024500 | 40710 | Codes-Sign | - | 175.00 | - | (175.00) | 100.00 |
| | | Total 12024500 Code Enforcement | \$ 42,000.00 | 30,941.13 | - | 11,058.87 | 73.67 |
| | | Total General Government | 4,035,340.00 | 2,806,083.13 | - | 1,229,256.87 | 69.54 |
| 13031000 | 40228 | General assistance reimburseme | 24,518.00 | 21,217.38 | - | 3,300.62 | 86.54 |
| | | Total 30 Health & Welfare/General A | \$ 24,518.00 | 21,217.38 | - | 3,300.62 | 86.54 |
| 14040500 | 40400 | Court fines | - | 713.69 | - | (713.69) | 100.00 |
| 14040500 | 40401 | Parking Tickets | - | 150.00 | - | (150.00) | 100.00 |
| 14040500 | 40410 | Police Report Fees | 1,800.00 | 798.60 | - | 1,001.40 | 44.37 |
| 14040500 | 40412 | Town Concealed Weapon Permit | - | 316.00 | - | (316.00) | 100.00 |
| 14040500 | NEW | MDEA Reimbursement | - | - | - | - | 0.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY23 APPROVED BUDGET APPROPRIATION | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | % USED |
|----------|-------|---|--|-------------------|--------------|------------------|--------------|
| 14040500 | 40420 | SRO Reimbursement | 71,992.00 | 48,951.18 | - | 23,040.82 | 68.00 |
| 14040500 | 40421 | School Detail | 7,000.00 | 2,578.21 | - | 4,421.79 | 36.83 |
| 14040500 | 40990 | Misc. Fees | 200.00 | - | - | 200.00 | 0 |
| 14040500 | 40991 | Misc Revenue | - | 50.00 | - | (50.00) | 100.00 |
| | | Total 14040500 Police | 80,992.00 | 53,557.68 | - | 27,434.32 | 66.13 |
| 14045000 | 40450 | ACO Fines & Fees | 300.00 | 200.00 | - | 100.00 | 66.67 |
| 14045000 | 40451 | Sabattus ACO Revenue | 19,214.00 | 19,214.00 | - | - | 100.00 |
| 14045000 | 40452 | Bowdoin ACO Revenue | 11,268.00 | 5,634.00 | - | 5,634.00 | 50.00 |
| 14045000 | 40453 | Durham ACO Revenue | 12,134.00 | 9,100.50 | - | 3,033.50 | 75.00 |
| | | Total 14045000 Animal Control Officer | 42,916.00 | 34,148.50 | - | 8,767.50 | 79.57 |
| 14046000 | 40431 | Lisbon Emergency Dispatch | 7,000.00 | 5,250.00 | - | 1,750.00 | 75.00 |
| | | Total 14046000 Lisbon Communications Cen | \$ 7,000.00 | 5,250.00 | - | 1,750.00 | 75.00 |
| | | Total Public Safety | 130,908.00 | 92,956.18 | - | 37,951.82 | 71.01 |
| 15052000 | 40500 | Solid Waste Permits | 118,440.00 | 103,745.00 | - | 14,695.00 | 87.59 |
| 15052000 | 40501 | Metal | 23,000.00 | 8,507.10 | - | 14,492.90 | 36.99 |
| 15052000 | 40502 | Cardboard | 14,000.00 | 9,121.06 | - | 4,878.94 | 65.15 |
| 15052000 | 40503 | Mixed Paper | 5,000.00 | - | - | 5,000.00 | 0 |
| 15052000 | 40504 | Newspaper | 500.00 | - | - | 500.00 | 0 |
| 15052000 | 40505 | Yard Items | 32,500.00 | 22,244.00 | - | 10,256.00 | 68.44 |
| 15052000 | 40506 | Tires | 2,300.00 | 1,644.00 | - | 656.00 | 71.48 |
| 15052000 | 40515 | Unversal Waste | 8,200.00 | 4,909.00 | - | 3,291.00 | 59.87 |
| 15052000 | 40521 | Commercial Disposal Fee | 2,300.00 | 15,118.00 | - | (12,818.00) | 657.30 |
| 15052000 | 40522 | Excavation Revenue | 2,000.00 | 1,600.00 | - | 400.00 | 80.00 |
| | | Total 15052000 Solid Waste | \$ 208,240.00 | 166,888.16 | - | 41,351.84 | 80.14 |
| | | Total Public Works | 208,240.00 | 166,888.16 | - | 41,351.84 | 80.14 |
| 16060500 | 40360 | Library Non-Resident | 1,500.00 | 1,320.00 | - | 180.00 | 88.00 |
| 16060500 | 40361 | Library Fines | 1,000.00 | 638.10 | - | 361.90 | 63.81 |
| 16060500 | 40362 | Library Fax | 200.00 | 82.50 | - | 117.50 | 41.25 |
| 16060500 | 40363 | Damage/Lost Fee | 300.00 | 333.33 | - | (33.33) | 111.11 |
| 16060500 | 40960 | Restricted Donations | - | 220.00 | - | (220.00) | 100.00 |
| | | Total 605 Library | 3,000.00 | 2,593.93 | - | 406.07 | 86.46 |
| 16061500 | 40300 | Before School | 70,000.00 | 68,363.86 | - | 1,636.14 | 97.70 |
| 16061500 | 40301 | Fitness Center | 18,000.00 | 12,656.40 | - | 5,343.60 | 70.30 |
| 16061500 | 40303 | Playground | 35,000.00 | 48,501.04 | - | (13,501.04) | 138.60 |
| 16061500 | 40304 | Trekker | 44,000.00 | 36,438.90 | - | 7,561.10 | 82.80 |
| 16061500 | 40305 | Trips/Excursions | 20,000.00 | - | - | 20,000.00 | 0.00 |
| 16061500 | 40306 | Marion T. Morse | 4,500.00 | 4,271.00 | - | 229.00 | 94.90 |
| 16061500 | 40307 | Fitness Instruction | 12,000.00 | 4,689.72 | - | 7,310.28 | 39.10 |
| 16061500 | 40308 | Senior Meals | 7,000.00 | 4,082.00 | - | 2,918.00 | 58.30 |
| 16061500 | 40309 | New Programs | 5,000.00 | 27,414.00 | - | (22,414.00) | 548.30 |
| 16061500 | NEW | Bus Transportation | - | - | - | - | - |
| 16061500 | 40310 | Moxie 5-K | 3,000.00 | 9,881.74 | - | (6,881.74) | 329.40 |
| 16061500 | 40311 | Moxie Car Show | 3,000.00 | 3,000.00 | - | - | 100.00 |
| 16061500 | 40320 | Basketball 1-3 | 1,210.00 | 2,593.40 | - | (1,383.40) | 214.30 |
| 16061500 | 40321 | Basketball 4-6 | 2,023.00 | 2,848.40 | - | (825.40) | 140.80 |
| 16061500 | 40322 | Winter/Spring Swim | 1,500.00 | - | - | 1,500.00 | 0.00 |
| 16061500 | 40330 | Summer Basketball | 400.00 | 1,272.60 | - | (872.60) | 318.20 |
| 16061500 | 40332 | Summer Football | 2,000.00 | 1,384.88 | - | 615.12 | 69.20 |
| 16061500 | 40333 | Summer Pee Wee Field Hockey | 120.00 | 318.00 | - | (198.00) | 265.00 |
| 16061500 | 40334 | Summer Soccer | 700.00 | 345.60 | - | 354.40 | 49.40 |
| 16061500 | 40335 | Summer Swim | 1,500.00 | - | - | 1,500.00 | 0.00 |
| 16061500 | 40336 | Co-ed Softball | 7,000.00 | 1,050.00 | - | 5,950.00 | 15.00 |
| 16061500 | 40337 | Summer Tennis | 250.00 | - | - | 250.00 | 0.00 |
| 16061500 | 40340 | Fall Field Hockey | 520.00 | 1,378.00 | - | (858.00) | 265.00 |
| 16061500 | 40341 | Fall Soccer | 5,000.00 | 4,080.60 | - | 919.40 | 81.60 |
| 16061500 | 40342 | Football Tackle 5-6 | 3,300.00 | 2,963.60 | - | 336.40 | 89.80 |
| 16061500 | 40343 | Football Tackle 7-8 | 2,500.00 | 1,550.40 | - | 949.60 | 62.00 |
| 16061500 | 40344 | Track & Field | 3,000.00 | 2,532.00 | - | 468.00 | 84.40 |
| 16061500 | 40380 | Park Cabin Rent | 4,800.00 | 4,800.00 | - | - | 100.00 |

| ORG | OBJ | ACCOUNT DESCRIPTION | FY23 APPROVED BUDGET APPROPRIATION | YTD EXPENDED | ENCUMBRANCES | AVAILABLE BUDGET | % USED | |
|----------|-------|---------------------------------------|--|--------------|--------------|------------------|--------|--|
| | | Total 16061500 Parks & Recreation | \$ 257,323.00 | 246,416.14 | - | 10,906.86 | 95.76 | |
| | | Total Culture & Recreation | \$ 260,323.00 | 249,010.07 | - | 11,312.93 | 95.65 | |
| 17070500 | 40670 | TIF Revenue | 119,246.00 | - | - | 119,246.00 | 0.00 | |
| | | Total 705 Economic Development | \$ 119,246.00 | - | - | 119,246.00 | 0.00 | |
| 18080500 | 40800 | Interest Rebate | 15,840.00 | - | - | 15,840.00 | 0.00 | |
| | | Total 805 Capital Leases | \$ 15,840.00 | - | - | 15,840.00 | 0.00 | |
| | | Total 1000 General Fund | \$ 4,794,415.00 | 3,336,154.92 | - | 1,458,260.08 | 69.58 | |
| 65052500 | 40600 | Domestic Sewer Revenue | 1,241,835.00 | 620,230.14 | - | 621,604.86 | 49.94 | |
| 65052500 | 40601 | Industrial Sewer Revenue | 79,565.00 | 30,534.93 | - | 49,030.07 | 38.38 | |
| 65052500 | 40602 | Septage Revenue | 129,060.00 | 112,722.08 | - | 16,337.92 | 87.34 | |
| 65052500 | 40603 | Finance Charges | 8,500.00 | 6,945.46 | - | 1,554.54 | 81.71 | |
| 65052500 | 40605 | Equipment Rental | 10,000.00 | - | - | 10,000.00 | 0 | |
| 65052500 | 40606 | Sewer Application Fee | - | 276.22 | - | (276.22) | 100 | |
| 65052500 | 40607 | Sewer Hook-Up Fee | 7,000.00 | 11,048.78 | - | (4,048.78) | 157.84 | |
| 65052500 | 40800 | Interest Rebate | 6,160.00 | - | - | 6,160.00 | 0 | |
| 65052500 | 40991 | Misc Revenue | 15,000.00 | 95.20 | - | 14,904.80 | 0.63 | |
| | | Total 65052500 Treatment Plant | 1,497,120.00 | 781,852.81 | - | 715,267.19 | 52.22 | |
| | | Grand Total | \$ 6,291,535.00 | | | | | |

SCHOOL BUDGET

23-24 Subsidy Comparison Report Lisbon School Department

(All Subsidy figures for 23/24 are Preliminary!)

| | <u>FUNDING 22/23**</u> | <u>FUNDING 23/24</u> | <u>Difference</u> |
|---|------------------------|---|---------------------|
| <u>General Education Budget:</u> | | <u>Budget Expenditures as of 06/30/2022</u> | |
| Budget Expenditures-Fund 100 | \$ 18,990,943 | \$ 19,565,062 | \$574,119.00 |
| Amount from Unassigned Fund Balance: | | | |
| Balance to help defray taxes | \$236,422 | \$118,211 | (\$118,211) |
| State Grant/MLTI | \$0 | \$0 | \$0 |
| Regular Instruction Reserve Account | \$0 | \$93,524 | |
| Anticipated Revenue: | | | |
| Capital Reserve Fund-GPC | \$43,209 | \$67,896 | \$24,687 |
| Interest Credit | \$0 | \$0 | \$0 |
| ARF Funds | \$164,425 | \$0 | (\$164,425) |
| Special Purpose School | \$300,000 | \$300,000 | \$0 |
| Total Revenue | \$744,056 | \$579,631 | (\$164,425) |
| Total Budget after Revenue | \$18,246,887 | \$ 18,985,431 | \$738,544 |
| Local Only Debt Service | \$438,820 | \$430,229 | (\$8,591) |
| Total Budget after Revenue and Local Only Debt Service | \$17,808,067 | \$ 18,555,202 | \$747,135 |
| 100% EPS | \$14,953,256 | \$16,106,619 * | \$1,153,363 |
| Amount above 100% EPS | \$2,854,811 | \$ 2,448,583 | \$ (406,228) |
| Transition Amount | \$0 | \$0 * | \$0 |
| Total Additional Local Funds | \$2,854,811 | \$ 2,448,583 | \$ (406,228) |
| <u>State Subsidy:</u> | | | |
| State Contribution | \$10,617,530 | \$11,394,377 * | \$776,847 |
| Required Local Contribution | \$4,417,383 | \$4,799,493 * | \$382,110 |
| Local Only Debt Service | \$438,820 | \$430,229 | (\$8,591) |
| Local Additional Funds | \$2,854,811 | \$ 2,448,583 | (\$406,228) |
| Total Local Funding | \$7,711,014 | \$7,678,305 | (\$32,709) |
| | \$18,328,544 | \$19,072,682 | \$744,138 |

There is an increase in State Funding from 22/23 to 23/24 of \$776,847
There is a increase in Local Funding from 22/23 to 23/24 of (\$32,709)

* Amounts based on Legislative Budget Approval FY 23/24 ED279 as of January 31, 2023

** Amounts from Town Council Meeting dated _____

Adult Education:

| | | | | |
|---------------------|----------|----------|-----|---------|
| Anticipated Revenue | \$3,500 | \$3,500 | # | \$0 |
| State Contribution | \$8,250 | \$7,735 | *** | (\$515) |
| Total Local Funding | \$16,903 | \$17,418 | | \$515 |
| Total Expenditures | \$28,653 | \$28,653 | | \$0 |

There is an increase in State Funding from 21/22 to 22/23 of (\$515)
There is a decrease in Local Funding from 21/22 to 22/23 of \$515

Amount based on actual revenue received in 22-23

*** Amount based on actual subsidy received in 22-23

| | | | |
|--|---------------------|---------------------|-------------------|
| Total Increase to Taxes: | \$7,727,917 | \$7,695,723 | (\$32,194) |
| Total increase in Budget Including Adult Education: | \$19,019,596 | \$19,593,715 | \$574,119 |