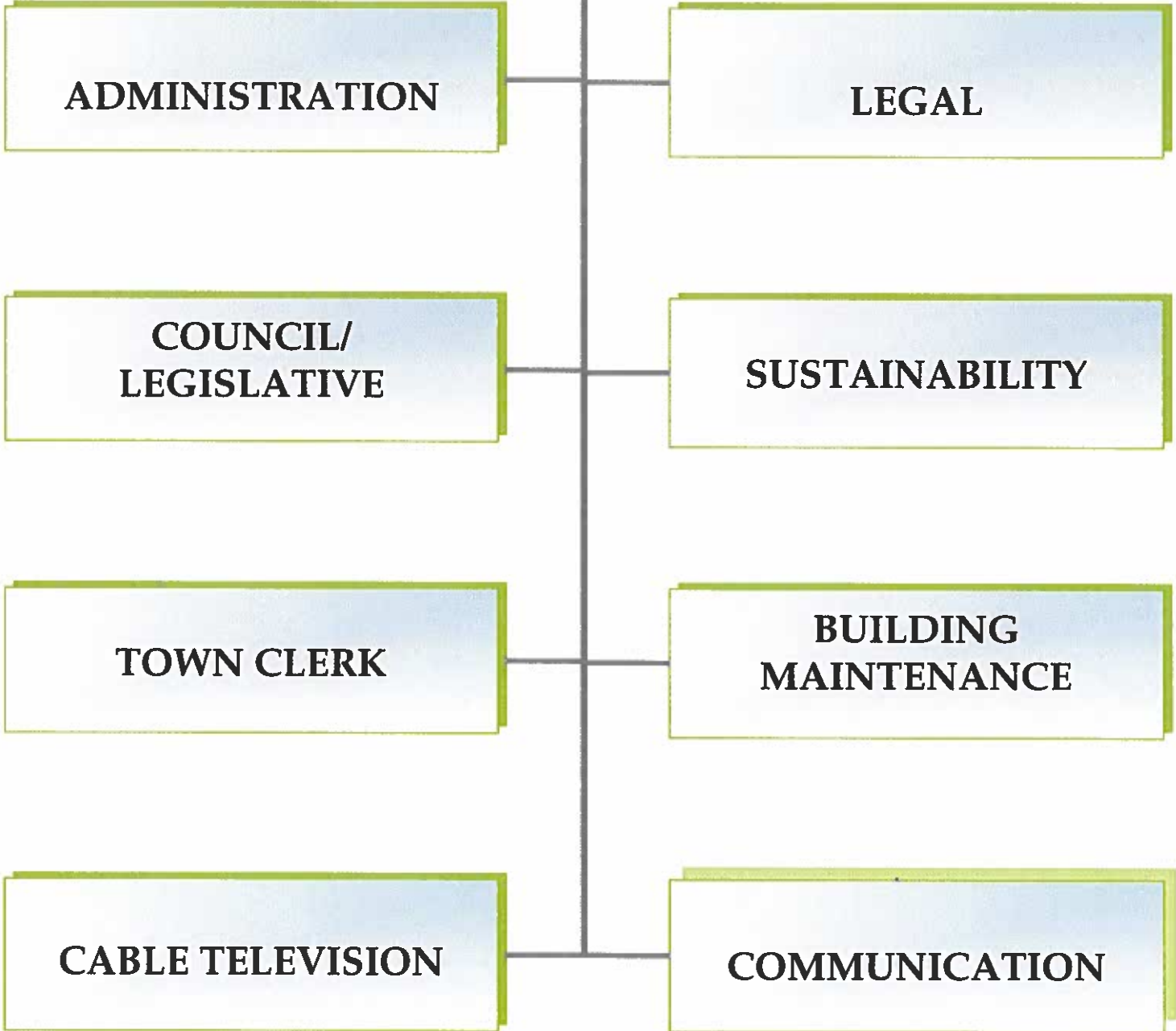


GENERAL GOVERNMENT

GENERAL GOVERNMENT



ADMINISTRATION

DEPARTMENT: ADMINISTRATION

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	429,101	417,332	417,332	437,808	4.91% over(- under) FY23 budget
111	DEPARTMENT: ADMINISTRATION					
111-4010	FULL-TIME SALARIES	281,339	266,100	266,100	280,870	Salary for the Town Manager (70%), Assistant Town Manager (75%), Administrative Analyst (50%) , and Executive Assistant (60%). Increase due to cost of living increase of 5%.
111-4030	OVERTIME	0	0	0	0	
111-4040	TRANSPORTATION	7,164	7,000	7,000	7,000	Town Manager's car allowance and reimbursement of administrative staff travel using personal vehicle.
111-4050	HEALTH INSURANCE	39,071	40,319	40,319	42,913	7% inc in health insurance contribution in 2023 and assumed 8% increase in 2024.
111-4060	RETIREMENT	41,150	43,532	43,532	45,631	Employer retirement contribution for MPERS (10.2%), ICMA 401 plan (8%). Increase due to cost of living wage increase.
111-4061	RETIREMENT HEALTH SAVINGS	2,846	2,601	2,601	2,747	1% of Salaries
111-4070	SOCIAL SECURITY	21,231	20,999	20,999	22,197	Employer Social Security contribution.
111-5010	POSTAGE	118	500	500	500	Funds for department mailings. Moved News;etter to Dept 118 in FY21.
111-5020	TELEPHONE	2,325	2,331	2,331	2,000	Includes Town Manager's cell phone and internet service.
111-5040	EDUCATIONAL / MEETING	3,491	6,750	6,750	6,750	ICMA 1 @ \$3,500; MTCMA @ 500; MMA / Legislation @ \$300; Asst. Manager expenses @ \$2,450.
111-5080	LEGAL/ADVERTISING	0	0	0	0	

DEPARTMENT: ADMINISTRATION

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	429,101	417,332	417,332	437,808	4.91% over(- under) FY23 budget
111 DEPARTMENT: ADMINISTRATION						
111-5310	VEHICLE MAINTENANCE	698	300	300	300	Maintenance costs for the Town's pool vehicle.
111-5490	OTHER PROFESSIONAL SERVICES	3,837	7,500	7,500	7,500	Professional services including , studies, appraisals, surveys, architects, engineering, human resource consulting, and other specialized services including regional efforts.
111-5800	DUES & MEMBERSHIPS	3,698	2,400	2,400	2,400	Dues to International City Manager's Association (ICMA), Maine Town and City Management Association (MTCMA), and the Portland Regional Chamber.
111-5900	OTHER CONTRACTUAL SERVICES	0	0	0	0	
111-6010	OFFICE SUPPLIES	2,507	2,000	2,000	2,000	Office supplies needed during the year.
111-6130	MOTOR FUELS & LUBRICANTS	55	300	300	300	Fuel costs for the Town's pool vehicle.
111-6820	OFFICE EQUIPMENT	9,662	1,000	1,000	1,000	Replacement items including office chairs, file cabinets, tables, etc.
111-6900	OTHER COMMODITIES	8,984	9,200	9,200	9,200	Funds for meetings (\$575), flowers for special occasions (\$350), Town Hall coffee service (\$1,300), kitchen (\$475), gift certificates, flags for Veteran's graves on Memorial Day and the Memorial Day parade (\$6,500).
111-8930	UNALLOCATED	925	4,500	4,500	4,500	Funds for the Town Employee Incentive programs that include: Employee Recognition Breakfast/United Way Kick-off (2,000), Holiday lunch (2,500);

COUNCIL/LEGISLATIVE

DEPARTMENT: COUNCIL

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	88,230	101,099	93,026	114,138	12.9% over(- under) FY23 budget
111-1	DEPARTMENT: COUNCIL/LEGISLATIVE					
111-1-4020	PART-TIME SALARIES	4,754	14,500	7,000	14,500	Stipend for Town Council members. Adjustment based on analysis of other community stipends.
111-1-4070	SOCIAL SECURITY	364	1,109	536	1,109	Employer Social Security contribution.
111-1-5040	MEETINGS & EDUCATIONAL	2,605	1,000	1,000	1,000	Funds for Council training/meals
111-1-5080	LEGAL ADVERTISING	0	0	0	0	Move to Communication
111-1-5800	DUES AND SUBSCRIPTIONS	0	0	0	0	
111-1-5830	SOCIAL SERVICES	35,000	35,000	35,000	40,000	Funds for the Human Service Committee to allocate to local social service agencies. Falmouth has a long history of supporting organizations that provide economic and social service resources to residents in need.
111-1-5840	COUNCIL OF GOVERNMENTS	20,134	23,644	23,644	26,132	Dues to the Greater Portland Council of Governments - services include group purchasing, research, planning, cartography, and regional representation on various issues. 5% increase in FY24.
111-1-5850	MAINE MUNICIPAL ASSOCIATION	18,021	18,346	18,346	18,896	Dues to the Maine Municipal Association - services include representation before the State Legislature, consulting on personnel and legal matters, and self-insurance pools. 3% Increase assumed in FY24.
111-1-5900	OTHER CONTRACTUAL SERVICES	0	3,000	3,000	3,000	Funding for miscellaneous Council consulting services including annual Council Retreat costs.
111-1-6900	OTHER COMMODITIES	325	2,000	2,000	2,000	Miscellaneous Council expenses.
111-1-6910	BANQUET	7,027	2,500	2,500	7,500	Funds for the annual municipal banquet.

LEGAL

DEPARTMENT: LEGAL

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	57,797	110,000	110,000	110,000	0% over(- under) FY23 budget
111-2 DEPARTMENT: LEGAL						
111-2-5400	LEGAL SERVICES	57,797	110,000	110,000	110,000	General Town legal services for various issues. Assumes no hourly charge increase.

TOWN CLERK

DEPARTMENT: TOWN CLERK

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	400,066	420,031	420,031	440,377	4.84% over(- under) FY23 budget
112 DEPARTMENT: TOWN CLERK						
112-4010	FULL-TIME SALARIES	238,948	239,111	239,111	262,548	Salary for the Town Clerk, Deputy Town Clerk, and two Excise Clerks. FY24 assumes a 5% COLA and other wage adjustments.
112-4020	PART-TIME SALARIES	39,418	35,721	35,721	39,031	Hourly wages paid to election workers for two elections and the Registrar's salary. Minimum wage increased to \$13.80/hr and there is a wage adjustment for the Registrar.
112-4030	OVERTIME	1,754	5,000	5,000	3,000	Overtime for the Deputy Town Clerk and Registrar for election work.
112-4050	HEALTH INSURANCE	42,977	45,243	45,243	47,772	7% inc in health insurance contribution in 2023 and assumed 8% increase in 2024.
112-4060	RETIREMENT	24,162	24,680	24,680	26,902	Employer retirement contribution for MPERS (10.3%), ICMA 401 plan (8%). Increase due to cost of living increases.
112-4061	RETIREMENT HEALTH SAVINGS	2,760	2,379	2,379	2,614	1% of Salaries
112-4070	SOCIAL SECURITY	20,925	22,074	22,074	23,985	Employer Social Security contribution.
112-5010	POSTAGE	4,814	5,750	5,750	5,000	Postage for certified letters in August, September, and February for taxes, absentee ballots June and November. Weekly large mailings to Vitals, IFW and BMV.

DEPARTMENT: TOWN CLERK

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	400,066	420,031	420,031	440,377	4.84% over(- under) FY23 budget
112 DEPARTMENT: TOWN CLERK						
112-5020	TELEPHONE	648	648	648	0	Cell phone and internet access charges.
112-5030	TRANSPORTATION	45	150	150	250	Mileage reimbursement. Trips to nursing homes during 2 elections and other misc travel.
112-5040	EDUCATIONAL/MEETING	335	1,550	1,550	1,550	Training opportunities for all staff. Costs include Secretary of State's election conference, Vital Records classes, Title 21-A (State Election Law), 30-A (Municipal Law), MMA Convention and Tax Liens
112-5060	PRINTING	10,723	11,500	11,500	11,500	Printing needs for two elections (\$4000), Tax Bill processing (\$7,500)
112-5080	LEGAL/ ADVERTISING	0	0	0	0	Funds for legal ads in newspapers.
112-5300	MACHINE/EQUIPMENT MAINTENANCE	3,247	6,000	6,000	3,500	Sec. of State is in the process of negotiating a contract for new voting machines and new IT maintenance and programming agreement. to be in We most likely will need to rent additional equipment for the Nov 2022 Election.
112-5410	COMPUTER SERVICES	499	500	500	500	Costs associated with Imageflo.
112-5490	OTHER PROFESSIONAL SERV	0	5,500	5,500	3,000	Preservation of old town records (\$5500).
112-5800	DUES & MEMBERSHIPS	150	225	225	225	Membership dues include Cumberland County Clerks Association & Maine Town City Clerks Assoc. each for Clerk and Deputy Clerk., Tax and Treasurers Dues. Cumberland County raised the membership rates to 15 per person

DEPARTMENT: TOWN CLERK

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	400,066	420,031	420,031	440,377	4.84% over(- under) FY23 budget
112 DEPARTMENT: TOWN CLERK						
112-5890	GENERAL ASSISTANCE	5,438	10,000	10,000	5,000	General Assistance
112-6010	OFFICE SUPPLIES	2,544	2,500	2,500	2,500	Office supplies needed during the year.
112-6900	OTHER COMMODITIES	679	1,500	1,500	1,500	Misc expenses for elections and absentee voting.

BUILDING MAINTENANCE

DEPARTMENT: BUILDING MAINTENANCE

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	145,483	153,406	152,421	166,601	8.6% over(- under) FY23 budget
113	DEPARTMENT: BUILDING MAINTENANCE					
113-4010	FULL-TIME SALARIES	52,725	74,076	62,076	77,687	Salary for Facilities Manager (20%), Town Hall custodian, and IT Assistant (10%). Cost of living increase of 5% in FY2024.
113-4030	OVERTIME	1,704	0	0	0	Overtime for special projects.
113-4050	HEALTH INSURANCE	20,692	25,821	23,821	27,485	7% inc in health insurance contribution in 2023 and assumed 8% increase in 2024.
113-4060	RETIREMENT	4,476	6,649	5,649	6,930	Employer retirement contribution for MPERS (10.2%), ICMMA 401 plan (8%).
113-4061	RETIREMENT HEALTH SAVINGS	562	740	640	774	1% of Salary
113-4070	SOCIAL SECURITY	4,028	5,877	4,952	6,156	Employer Social Security contribution.
113-5020	TELEPHONE	583	648	648	0	Custodian telephone included in wage.
113-5030	TRANSPORTATION	168	240	240	240	Monthly mileage reimbursement at \$20/month
113-5200	ELECTRICITY	17,141	9,806	13,214	15,460	Projected solar project energy credits (\$5,596). Assume 9 months credit if FY2023 due to project delays. Supply price increase to from .0568 to .1158/kWh December 2023
113-5220	WATER	560	675	675	600	Water and sewer charges for Town Hall.
113-5230	PROPANE	8,503	10,624	8,756	9,019	Heating fuel for Town Hall. Assume 3% inc in FY23 and FY24.
113-5500	MAINTENANCE/BUILDING	24,975	6,000	19,500	10,000	Funds for repairs to plumbing, electrical, phone, heating and other systems as well as general maintenance to the building as needed. Increase due to aging building systems at Town Hall.

DEPARTMENT: BUILDING MAINTENANCE

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	145,483	153,406	152,421	166,601	8.6% over(- under) FY23 budget
113	DEPARTMENT: BUILDING MAINTENANCE					
113-5900	OTHER CONTRACTUAL SERVICES	5,976	8,250	8,250	8,250	Annual service contracts for: HVAC, elevator license inspection and periodic service, sprinkler and alarm system, generator service, and pest control.
113-6900	OTHER COMMODITIES	3,390	4,000	4,000	4,000	Funds for cleaning and misc. supplies for Town Hall. Moved Custodian phone charge to Acct 5020. \$1K for post COVID protocols

CABLE TELEVISION

DEPARTMENT: CABLE TV

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	68,419	77,087	77,087	80,667	4.64% over(- under) FY23 budget
116	DEPARTMENT: CABLE T.V.					
116-4010	FULL-TIME SALARIES	39,723	40,572	40,572	42,600	Salary for the Cable TV Station Manager (60%).
116-4020	PART-TIME SALARIES	-	-	-	-	Part time cable TV backup.
116-4030	OVERTIME	2,999	5,200	5,200	5,200	Over time for cable TV operator and backup.
116-4050	HEALTH INSURANCE	5,535	5,549	5,549	5,907	7% inc in health insurance contribution in 2023 and assumed 8% increase in 2024.
116-4060	RETIREMENT	4,315	4,179	4,179	4,345	Employee retirement contribution for MPERS (10.3%). Increase due to rate and cost of living increase.
116-4061	RETIREMENT HEALTH SAVINGS	432	406	406	426	1% of Salaries
116-4070	SOCIAL SECURITY	3,162	3,533	3,533	3,689	Employer Social Security contribution.
116-5020	TELEPHONE	486	648	648	-	
116-5040	EDUCATIONAL/MEETING	326	500	500	500	Professional development, attendance at professional associations, and meetings associated with franchise agreement renewal.
116-5300	MACHINE/EQUIPMENT MAINTENANCE/SOFTWARE	1,043	2,500	2,500	2,500	Funds to cover repairs for equipment that is out of warranty and software maintenance renewals for video editing system and video server.
116-5410	COMPUTER SERVICES	2,634	6,000	6,000	6,000	Cable modem service for Cable TV network. Increase due to moving Cable TV onto own network for security purposes.

DEPARTMENT: CABLE TV

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	68,419	77,087	77,087	80,667	4.64% over(- under) FY23 budget
116	DEPARTMENT: CABLE T.V.					
116-5900	PROGRAM DEVELOPMENT	7,500	7,500	7,500	9,000	Champ streaming software/hardware and On-Demand HD program storage, agendas/minutes . \$1500 increase due to Addition of the New High School theater HD Channel, HD Live Stream and Encoder Hardware. So meetings can be broadcast and streamed live from that space.
116-6010	OFFICE SUPPLIES	264	500	500	500	Office supplies needed during the year. Includes purchase of DVDs, batteries, light bulbs and other specialty media supplies.

COMMUNICATION

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	60,683	73,809	73,809	78,699	6.63% over(- under) FY23 budget
118	DEPARTMENT: COMMUNICATION					
118-4020	PART-TIME SALARIES	26,451	27,535	27,535	31,364	Communication Specialist (50%), 5% COLA
118-4060	RETIREMENT	2,116	5,672	5,672	6,398	
118-4061	RETIREMENT HEALTH SAVINGS	264	275	275	314	
118-4070	SOCIAL SECURITY	2,023	2,127	2,127	2,423	Employer Social Security contribution.
118-5010	POSTAGE	0	0	0	0	
118-5040	EDUCATIONAL / MEETING	0	2,500	2,500	2,500	Annual Conference
118-5080	LEGAL / ADVERTISING	27,909	34,500	34,500	34,500	Forecaster weekly ads \$24K, 2 Town-wide Newsletter \$7K, 1 Town-wide mailing (postcard) \$2K, social media ads \$500, additional marketing materials \$1K (digital ads, misc. ads, signage, banners, posters)
118-5490	OTHER PROFESSIONAL SERVICES	0	0	0	0	
118-5900	OTHER CONTRACTUAL SERVICES	0	0	0	0	
118-6010	OFFICE SUPPLIES	0	200	200	200	
118-6900	OTHER COMMODITIES	1,920	1,000	1,000	1,000	

SUSTAINABILITY

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	115,707	142,155	146,078	85,215	-40.05% over(- under) FY23 budget
119	DEPARTMENT: SUSTAINABILITY					
119-4010	FULL-TIME SALARIES	26,246	29,952	29,952	33,507	Salary for the Energy Sustainability Coordinator position (50.0%). Cost of living increase of 5%.
119-4030	OVERTIME	0	1,000	1,000	1,000	
119-4050	HEALTH INSURANCE	7,519	9,906	9,906	3,000	Stipend in lieu of insurance
119-4060	RETIREMENT	2,594	3,077	3,077	3,409	MPERS plan (10.2%).
119-4061	RETIREMENT HEALTH SAVINGS	262	299	299	334	
119-4070	SOCIAL SECURITY	1,723	2,391	2,391	2,665	Employer Social Security contribution.
119-5020	TELEPHONE	378	324	324	0	Cell phone reimbursement
119-5040	EDUCATIONAL / MEETING	12	1,000	1,000	1,000	\$1,000 for Sustainability Coordinator training/seminars
119-5210	STREET LIGHTING	32,915	26,906	30,829		Moved to Public Works
119-5300	STREET LIGHT MAINTENANCE	5,741	9,500	9,500		Moved to Public Works
119-5490	OTHER PROFESSIONAL SERVICES	11,584	21,500	21,500	21,500	\$15K for Municipal Building energy audits. Americorps member \$4,000, Other \$2,500.
119-5800	DUES & SUBSCRIPTIONS	440	500	500	500	
119-5900	OTHER CONTRACTUAL SERVICES	13,000	14,000	14,000	14,000	Invasives Control (\$14K).
119-6010	OFFICE SUPPLIES	136	300	300	300	Office supplies needed during the year.
119-6900	OTHER COMMODITIES	832	6,500	6,500	4,000	Support Committee efforts and community events such as: Climate Action Planning Committee outreach and education; Conservation Commission Plastic Pollution reduction campaign; REAC commercial sustainability education
119-8520	HIGHLAND LAKE	12,325	15,000	15,000	0	Moved to Public Works

FINANCE



ASSESSMENT ADMINISTRATION

DEPARTMENT: ASSESSMENT ADMINISTRATION

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	176,463	186,444	186,444	193,936	4.02% over(under) FY23 budget
121	DEPARTMENT: ASSESSMENT					
121-4010	FULL-TIME SALARIES	9,786	10,516	10,516	11,040	Provides for the salary of the Admin Coordinator (20%).
121-4030	OVERTIME	0	0	0	0	Provides for administrative time for Board of Assessment Review & Personal Property discovery.
121-4050	HEALTH INSURANCE	1,718	1,850	1,850	1,969	7% inc in health insurance contribution in 2023 and assumed 8% increase in 2024.
121-4060	RETIREMENT	780	838	838	880	Department's share of retirement costs
121-4061	RETIREMENT HEALTH SAVINGS	99	105	105	110	1% salary
121-4070	SOCIAL SECURITY	697	813	813	853	Employer's share of Social Security.
121-5010	POSTAGE					
121-5410	COMPUTER SERVICES	0	2,837	2,837	2,837	FY22 - GIS annual support costs \$2,837.
121-5020	TELEPHONE					
121-5490	OTHER PROFESSIONAL SERVICES	162,558	169,060	169,060	175,822	Use of County Regional Assessing - 4% increase from FY23.
121-5810	ASSESSMENT REVIEW BOARD	825	375	375	375	Support Costs
121-6010	OFFICE SUPPLIES	0	50	50	50	Support Costs

ACCOUNTING AND CONTROL

DEPARTMENT: ACCOUNTING AND CONTROL

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	280,036	307,658	349,918	393,284	27.83% over(- under) FY23 budget
122	DEPARTMENT: ACCOUNTING & CC					
122-4010	FULL-TIME SALARIES	182,310	191,866	231,866	250,660	Salaries for Finance Director (65%), Payroll Administrator (70%), A/P Clerk (70%), A/P Specialist (70%) and Assistant Finance Director (80%). Increase due to 5% cost of living increase in FY2024.
122-4020	PART-TIME SALARIES	0	0	0	0	
122-4030	OVERTIME	0	500	500	0	No OT due to A/P Clerk
122-4050	HEALTH INSURANCE	42,378	44,488	44,488	60,630	7% inc in health insurance contribution in 2023 and assumed 8% increase in 2024.
122-4060	RETIREMENT	16,922	17,787	17,787	23,567	Employer retirement contribution for MPERS (10.2%), ICMA 401 plan (8%). Increase due to cost of living increase.
122-4061	RETIREMENT HEALTH SAVINGS	1,847	1,905	1,905	2,493	1% of Salaries
122-4070	SOCIAL SECURITY	13,207	14,862	17,922	19,611	Employer's share of Social Security.
122-5010	POSTAGE	3,224	3,550	3,550	3,550	Provides funds for various activities such as mailing checks to vendors, 1099s, W2s etc. This account also provides the Town wide cost of the annual maintenance agreement for the Town's postage meter.
122-5030	TRANSPORTATION	82	50	50	50	Transportation expenses for Finance employees to conduct Town business and to attend training seminars.
122-5040	EDUCATIONAL/MEETING	345	600	600	800	Professional development and training for staff.
122-5430	AUDIT	15,343	25,750	25,750	26,523	Audit Firm (RKO) Audit services in FY24. Assumes we will be a 3% increase for School, Town and Wastewater. The amount shown here is the Town portion only.
122-5490	OTHER PROFESSIONAL SERVICES	650	1,000	0	650	GASB 45, 68 and 69 MMA \$456 actuarial fee for 2023 CAFR (OPEB and Pension). Confidential Destruction of records.

DEPARTMENT: ACCOUNTING AND CONTROL

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	280,036	307,658	349,918	393,284	27.83% over(- under) FY23 budget
122 DEPARTMENT: ACCOUNTING & CC						
122-5700	TRANSFER FEES	1,767	3,500	3,500	3,000	This line item reflects the cost of filing and discharging liens and is offset by lien fees assessed to delinquent property taxpayers.
122-5800	DUES & MEMBERSHIPS	325	800	500	350	Provides dues to various professional associations such as Government Finance Officers Association and the Maine Tax Collectors and Treasurers Association.
122-6010	OFFICE SUPPLIES	518	600	600	500	In-house printing, forms and general office supplies.
122-6015	COMPUTER FORMS/SUPPLIES	1,118	400	900	900	Payroll and disbursement check stock, and computer paper and supplies used by all departments.
122-6900	OTHER COMMODITIES					

DEBT SERVICE

DEPARTMENT: DEBT SERVICE

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	469,427	463,117	463,117	429,485	-7.26% over(- under) FY23 budget
123	DEPARTMENT: DEBT SERVICE					
123-8059	Library Construction Bond Principal	165,322	165,322	165,322	165,322	Annual principal payment on the 2016 Public Safety Refunding bond issue. Annual principal payment on the 2019 Library bond issue.
123-8060	2007 PS BLDG IMPROV BOND PRINCIPAL	200,000	200,000	200,000	175,000	Annual principal payment on the 2016 Public Safety Refunding bond issue.
123-8200	BOND INTEREST	104,105	97,795	97,795	89,163	Annual interest payments on the 2016 Public Safety Refunding bond issue. Annual interest payment on the 2019 Library bond issue.

INSURANCE/RISK MANAGEMENT

DEPARTMENT: INSURANCE

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Proposed 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	354,032	432,692	427,379	473,671	9.47% over(- under) FY23 budget
124	DEPARTMENT: INSURANCES/RISK MANAGEMENT					
124-4050	HEALTH INSURANCE	(18)	0	0	0	
124-4080	GROUP INSURANCE	2,637	3,580	3,580	3,759	This is a group term life insurance program through MainePERS. The Town pays a premium for the first \$9,000 coverage per employee. Assume 5% increase
124-4090	INCOME PROTECTION	31,957	28,868	33,555	35,233	This is the employer cost for the short-term disability insurance available to all Town employees. For Police and non-union employees, the cost split is 50% employer / 50% employee. For Public Works the cost is 100% employee. Assumes a 5% increase.
124-4095	LONG-TERM DISABILITY	3,684	3,861	3,861	4,073	This is the cost for long-term disability insurance provided to regular employees. 5.5% increase
124-4100	WORKERS COMPENSATION	173,755	244,092	239,057	280,144	Calculated increase due to employee raises and the 2023 calendar estimate increased for FY24 wage increase plus January 2023 FD hires.
124-4110	UNEMPLOYMENT COMPENSATION	5,276	6,826	5,826	5,500	The Town participates in the Maine Municipal Association statewide self-insurance pool. Per MMA letter TBD.
124-5015	BANK FEES	6,862	8,437	8,437	8,648	Now shown as expense versus a reduction of interest income. Project 2.5% increase.
124-5105	LIABILITY INSURANCE	118,945	121,919	119,454	122,440	The amount budgeted for this account reflects costs for general liability and building insurance, which cannot be allocated by department. Assumes a 2.5% increase over actual 2023 Budget.
124-5120	PUBLIC OFFICIALS LIABILITY INS.	9,627	10,609	10,609	10,874	This is the cost for public officials liability insurance for elected and appointed board members. Assumes a 2.5% increase.
124-5490	OTHER PROFESSIONAL SERVICES	1,307	4,500	3,000	3,000	FSA Charges

INFORMATION SYSTEMS

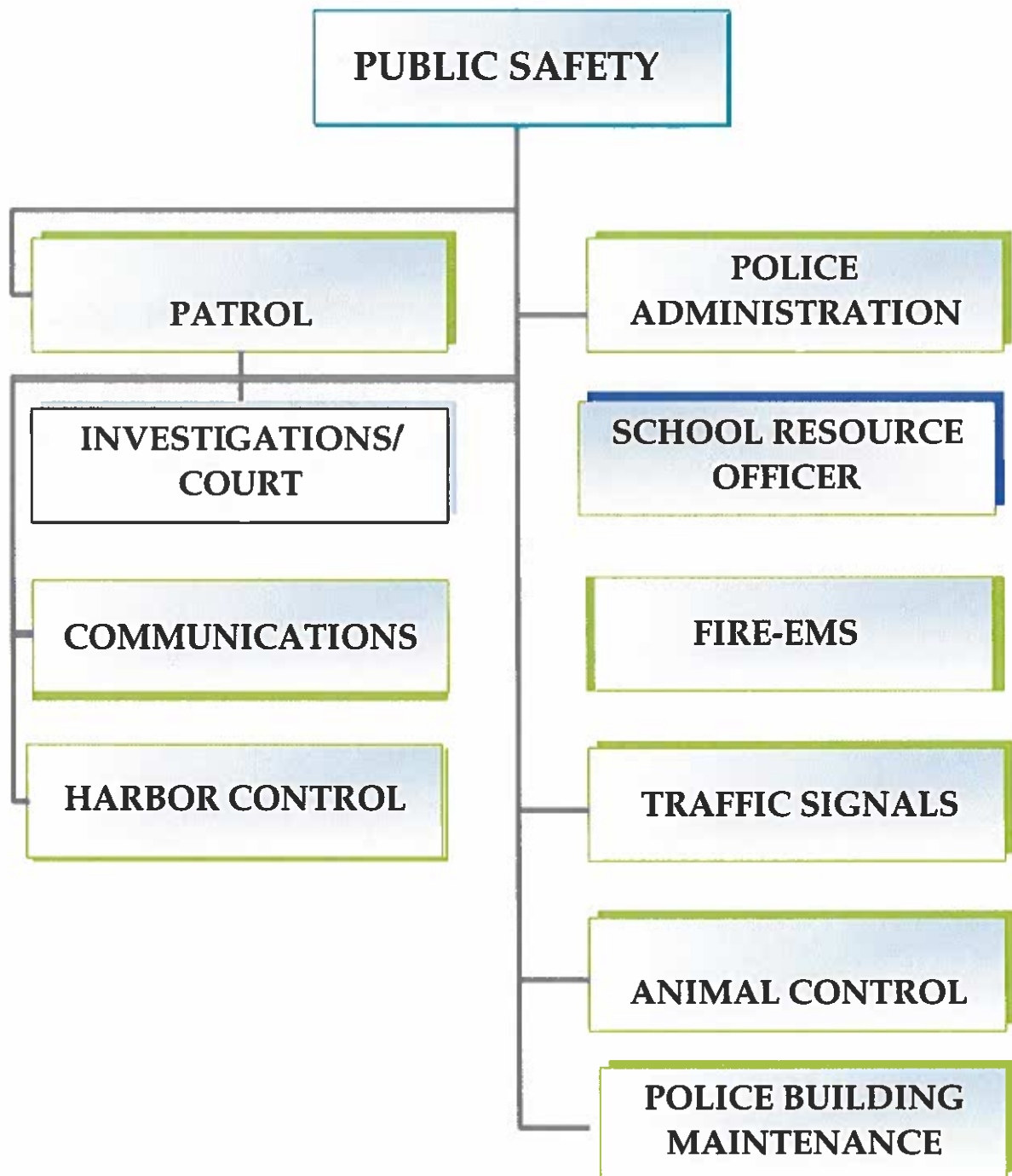
DEPARTMENT: INFORMATION SYSTEMS

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	511,193	548,842	548,842	587,396	7.02% over(- under) FY23 budget
DEPARTMENT: INFORMATION SYSTEMS						
125-4010	FULL-TIME SALARIES	95,130	99,445	99,445	105,303	Salary for the Information Systems Administrator (91.9%) and IT Assistant (21.9%). FY24 5% COLA, Wastewater allocation is 8.1%.
125-4020	PART-TIME SALARIES					
125-4050	HEALTH INSURANCE	20,156	21,091	21,091	22,645	7% inc in health insurance contribution in 2023 and assumed 8% increase in 2024.
125-4060	RETIREMENT	9,673	10,079	10,079	10,579	Employee retirement contribution for MPERS (10.2%). change due to cost of living increase and allocation change.
125-4061	RETIREMENT HEALTH SAVINGS	968	979	979	1,037	1% of Salaries
125-4070	SOCIAL SECURITY	6,904	7,682	7,682	8,156	Employer Social Security contribution.
125-5020	TELEPHONE	18,194	19,603	19,603	18,203	Telephone usage for all departments \$19,000. Wastewater allocation = \$797.04
125-5040	EDUCATIONAL/MEETING	71	900	900	900	Professional development and training related costs, such as travel, misc. conference fees. NEARC, GMIS national conference, MMA Tech and/or other IT training - \$480, GMIS annual dues - \$200, URISA Dues - \$195, MEGUG Dues - \$25
125-5370	SECURITY	12,014	11,365	11,365	12,900	Funds for annual monitoring of Town Buildings. Security software maintenance renewals \$7,100 and misc hardware repairs, access cards and support request calls \$6,535.00 Wastewater allocation = \$735.
125-5410	COMPUTER SERVICES/WEB PAGE	75,521	67,880	67,880	76,831	Fiber and internet charges for Public Safety, Town Hall, Public Works, Community Programs, Central Fire, Station 1, Station 4, and Harbor - \$79,112 Web Updates/Misc - \$1,000 , Vision GIS hosting \$900 and VCSI Hosting - \$6,000. Increase due to additional fiber and internet costs added last year as well as increase in web hosting fees. Wastewater allocation = \$1,482 and \$8,700 billed directly to WW.

DEPARTMENT: INFORMATION SYSTEMS

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	511,193	548,842	548,842	587,396	7.02% over(- under) FY23 budget
125	DEPARTMENT: INFORMATION SYSTEMS					
125-5490	OTHER PROFESSIONAL SERVICES	68,548	75,625	75,625	75,625	Funds for outside consulting services to operate and manage the Town's Computer System . This item includes \$84,000 for the Managed Services Agreement, which gives the Town 24/7 access to network engineers and on-going monitoring, management and maintenance of Town servers including the phone system; Anti Virus and CyberSecurity monitoring, \$4,600 for maintenance contracts on routers, switches, firewalls and phone system. Wastewater allocation = \$12,975
125-5900	CONTRACTUAL SERVICES	138,174	157,766	157,766	178,790	Annual license/ maintenance fees for the network software (i.e. Workspace Service Cloud, Backup, Spam Filtering - Software) - \$38,583; Annual Microsoft O365 licensing - \$50,952, annual license and maintenance fees for Cartegraph Asset Management Software, Web GIS hosting and ArcGIS Server - \$28,275; and MUNIS ASP Fees for our Financial, HR, Payroll, Tax and Permitting Software system - \$82,000. Includes \$5,500 annual fee for Encode 180 and \$2,500 for Zoom meeting licenses. Increase due to rate increase for Munis ASP fees, Cartegraph fees, and O365 licensing and MFA. Wastewater allocation = \$29020.
125-5903	PRINTER/ COPIER CHARGES	5,387	7,352	7,352	7,352	All printer and copier maintenance costs for the Town. Wastewater allocation = \$648.
125-6010	OFFICE SUPPLIES	514	800	800	800	Office supplies needed during the year
125-6800	EQUIPMENT	53,385	50,000	50,000	50,000	Replacement of miscellaneous laptops, computers and printers.
125-7540	COMPUTER NETWORK	6,554	18,275	18,275	18,275	Funds for maintenance of the Town's wide area network. Wastewater allocation = \$3,225

PUBLIC SAFETY



POLICE ADMINISTRATION

DEPARTMENT: POLICE ADMINISTRATION

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	465,447	505,315	505,830	542,304	7.32% over(- under) FY23 budget
131-1	DEPARTMENT: POLICE ADMINISTRATION					
131-1-4010	FULL-TIME SALARIES	315,279	338,149	338,149	368,692	Salary for the Police Chief (93%), Deputy Chief, One Lieutenant (100%) and Administrative Asst (90%). FY24 increase is due to cost of living increases. Changed one LT Position to DC and added \$5000 to salary line.
131-1-4030	OVERTIME	130	0	0	0	
131-1-4050	HEALTH INSURANCE	61,226	67,375	67,375	71,267	7% inc in health insurance contribution in 2023 and assumed 8% increase in 2024.
131-1-4060	RETIREMENT	39,813	42,449	42,449	43,620	employer retirement contribution for MPERS 3C reduced from 13.4% to 12.8% in FY24. Increase due to cost of living increase.
131-1-4061	RETIREMENT HEALTH SAVINGS	3,175	3,364	3,364	3,600	1% of Salaries
131-1-4070	SOCIAL SECURITY	23,399	26,126	26,126	28,325	Employer Social Security contribution.
131-1-5010	POSTAGE	635	800	800	800	Funds for department mailings.
131-1-5040	EDUCATIONAL/MEETING	1,184	4,500	4,500	4,500	local administrative trainings (\$1,500) Attend one national conference (\$3500)
131-1-5060	PRINTING	0	500	500	500	Printing needs throughout the year for the Admin.
131-1-5080	LEGAL/ADVERTISING	0	500	500	500	Funds for legal ads in newspapers.
131-1-5310	VEHICLE MAINTENANCE	101	500	500	500	Maintenance of the chief's vehicle beyond costs associated with fuel and lube. Vehicle is a 2019 Hybrid Utility and mostly covered by warranty.
131-1-5800	DUES & MEMBERSHIPS	1,074	900	900	1,200	Dues for law enforcement associations: Maine Chiefs of Police (Chief, Dep. Chief and one Lieutenants), \$400 IACP (Chief \$200), FBI National Academy Associates (Chief, \$200), New England Chiefs Association (\$100) DC IACP(\$200)

DEPARTMENT: POLICE ADMINISTRATION

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	465,447	505,315	505,830	542,304	7.32% over(- under) FY23 budget
131-1	DEPARTMENT: POLICE ADMINISTRATION					
131-1-5900	OTHER CONTRACTUAL SERVICES	13,514	13,500	13,500	13,500	Funds to cover the cost of physical and psychological exams for new hires, fees for acquiring background reports, and miscellaneous contractual services. The annual fee of \$6310 for FY23 for the Regional Crime Lab at Portland PD is taken from this account. Patrol Scheduling software for the department \$2200.00. PowerDMS software for Accreditation \$850. MCJA training cost for new officers is charged to this account(\$2800).
131-1-6010	OFFICE SUPPLIES	571	1,300	1,300	1,300	Office supplies needed during the year.
131-1-6130	MOTOR FUEL AND LUBRICANTS	1,559	1,852	2,367	500	EV Vehicle. Budget covers electric charges for out of town travel if necessary.
131-1-6900	OTHER COMMODITIES	3,787	3,500	3,500	3,500	Funds for the purchase of criminal statutes, concealed firearms permits, bulletins, training materials, office medical supplies, and misc. costs. Cost of medical, statutes and training materials have increased each year.

PATROL

DEPARTMENT: PATROL

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	1,446,110	1,548,885	1,452,333	1,525,381	-1.52% over(- under) FY23 budget
131	DEPARTMENT: PATROL					
131-4010	FULL-TIME SALARIES	839,503	899,165	832,068	880,586	Salaries for 3 Sergeants, 11 Patrol Officers, and two School Resource Officers (30%). Reflects COLA and contract step adjustments. This account also covers contractual obligations for specialized holiday pay. \$4200 added to cover ACO stipend. FY23 erroneously had one additional officer.
131-4020	PART-TIME SALARIES	20,498	15,500	15,500	10,000	Salaries for reserve officers and members of the fire/police unit. This account supports the increased use of reserve officers' training and details. The department now utilizes four reserve officers. The account supports 100% of the six(6) fire/police salaries averaging \$4000 annually.
131-4025	OVERTIME-COURT TIME	2,207	5,500	5,500	3,500	Reimburses the 3 hour minimum overtime for attendance at court, per collective bargaining. Former changes in procedure at District Court provides no control of when our officers appear in court.
131-4030	OVERTIME	83,505	83,958	83,958	85,000	Overtime to cover vacant patrol shifts due to vacations, holidays, illness, officers attending training, Council meetings, and special town events etc. Added \$3000 to cover ACO stipend with regular OT.
131-4040	H.V.S. LEAVE BUYOUT	0	0	0	0	Provides funds for officers to buyback vacation or sick time, per collective bargaining. This line has not been used for many years, but the union has a request in the bargaining process for the ability to buy back time.
131-4050	HEALTH INSURANCE	154,698	187,055	172,644	190,574	7% inc in health insurance contribution in 2023 and assumed 8% increase in 2024.
131-4060	RETIREMENT	116,884	118,952	110,052	111,769	Employer retirement contribution for MPERS 3C reduced from 13.4% to 12.8% in FY24. Increase due to rate, non-union cost of living increases, and contract step increases..
131-4061	RETIREMENT HEALTH SAVINGS	1,874	2,396	2,396	2,484	1% of Sergeant Salaries
131-4070	SOCIAL SECURITY	69,334	76,999	71,866	75,090	Employer Social Security contribution.

DEPARTMENT: PATROL

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	1,446,110	1,548,885	1,452,333	1,525,381	-1.52% over(- under) FY23 budget
131	DEPARTMENT: PATROL					
131-5040	EDUCATIONAL/MEETING	10,203	15,500	15,500	15,500	Provides training seminar fees for officers. Currently, the State Academy Board of Trustees has mandated that all officers attend 40 hours of training on a bi-annual basis. \$1200 provides the fee for Dirigo for the mandatory on-line training, \$5,000 for additional training sessions that must be attended in person. Increase to pre-COVID amounts to attend in-person training.
131-5060	PRINTING	485	1,500	1,500	1,500	Printing needs; Warning cards, forms, business cards, etc. throughout the year.
131-5080	LEGAL/ADVERTISING	0	500	500	500	Funds for legal ads in newspapers.
131-5310	VEHICLE MAINTENANCE	26,236	25,000	25,000	25,000	Maintenance of the department's seven marked police cruisers, three unmarked vehicles and the police/town's general purpose car. Insurance deductible for cruiser accidents now comes out of this account.
131-5300	EQUIPMENT MAINTENANCE	5,200	5,950	5,950	5,950	Maintenance for two town trailers (\$4,500) and (\$950) for StatTrack traffic data collection device. Fitness equipment maintenance contract is(\$500)
131-5330	RADIO/RADAR MAINTENANCE	6,314	4,900	4,900	6,200	Funds for routine maintenance of department mobile radios (13) portable radios (37), which includes fire/police, and radar units (11). All radar units are required to be calibrated yearly for \$1100.00. Radio preventive maint. \$1000
131-5410	COMPUTER SERVICES	19,913	9,980	9,980	10,480	Provides 50% the cost of the time and materials maintenance contract and upgrades for the IMC records management system. Fee split with 134-5410. Contract for FY24 is \$20,960
131-6010	OFFICE SUPPLIES	2,085	2,200	2,200	2,200	Office supplies needed during the year.

DEPARTMENT: PATROL

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	1,446,110	1,548,885	1,452,333	1,525,381	-1.52% over(- under) FY23 budget
131	DEPARTMENT: PATROL					
131-6130	MOTOR FUEL AND LUBRICANTS	26,050	30,430	29,419	30,448	Cost of gasoline and lubricants for the department's seven marked police cruisers, and three unmarked police vehicles. This supports six(6) Hybrids cruisers and three(3) gas vehicles .
131-6140	TIRES	8,238	7,500	7,500	7,500	Tires and tire repairs for seven marked police cruisers, four unmarked police vehicles and department truck. Average price for regular tires is \$240 each plus \$120per vehicle for mounting and balancing.
131-6520	SAFETY EQUIPMENT/SUPPLIES	5,106	4,500	4,500	4,500	Replacement of leather gear, flashlights, chemical agents, traffic vests, and other safety related equipment. Price increases for almost all safety equipment annually.
131-6610	UNIFORMS/CLEANING/TURNOUT	18,499	21,000	21,000	26,000	Uniforms and equipment for the officers are purchased from this account, as well as contractual cleaning allowance of \$4800 (20 x \$240); clothing allowance of \$8,000 (\$400 per officer x 20). The contract also provides funds for replacement clothing. The four (4) reserve officers' and six (6) fire / police members uniforms and equipment is also provided from this account. Examples of prices: uniform shirt \$75, pants \$95, summer jacket \$250, winter coat \$450 and boots \$325. As an example the initial equipment and uniforms for a new officer would be approximately \$3,500.
131-6620	AMMUNITION /SUPPLIES	6,852	6,800	6,800	7,000	Ammunition for officers to qualify with their duty weapons, less lethal and rifles twice a year along with a low light exercises. Also includes extra ammunition for officer assigned to Emergency Response Team.
131-6800	EQUIPMENT	14,570	15,000	15,000	15,000	Equipment that was formally included in a reserve, including radar units, weapons, protective body armor, shields, helmets, and other equipment to support all operations

DEPARTMENT: PATROL

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	1,446,110	1,548,885	1,452,333	1,525,381	-1.52% over(- under) FY23 budget
131	DEPARTMENT: PATROL					
131-6820	OFFICE EQUIPMENT	264	1,100	1,100	1,100	Office equipment that was formally included in a reserve, including chairs, monitors, shelving, etc.
131-6900	OTHER COMMODITIES	7,592	7,500	7,500	7,500	The account supports the cost for impaired driver testing (\$400 per test) Provides the cost of various publications, New England States Police Information Network (NESPIN) background investigation software, K-9 supplies and dues, kitchen and cleaning supplies for the PD and misc. state fees.

INVESTIGATIONS/COURT

DEPARTMENT: COURT/ INVESTIGATIONS

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	215,138	232,854	233,334	241,758	3.82% over(- under) FY23 budget
131-2	DEPARTMENT: INVESTIGATIONS/COURT					
131-2-4010	FULL-TIME SALARIES	146,826	156,784	156,784	162,420	Salary for 2 Detective/Court Officers, plus contractual step increases. This account includes the contractual agreement for Detective holiday pay.
131-2-4030	OVERTIME	7,825	8,000	8,000	8,000	Detective's overtime when called in or held over for investigations reflective of two detectives.
131-2-4050	HEALTH INSURANCE	23,743	28,777	28,777	30,782	7% inc in health insurance contribution in 2023 and assumed 8% increase in 2024.
131-2-4060	RETIREMENT	20,645	21,615	21,615	21,390	Employer retirement contribution for MPERS 3C reduced from 13.4% to 12.8% in FY24. Increase due to rate, non-union cost of living increases, and contract step increases..
131-2-4070	SOCIAL SECURITY	11,375	12,606	12,606	13,037	Employer Social Security contribution.
131-2-5310	VEHICLE MAINTENANCE	429	1,200	1,200	1,200	Maintenance of two vehicles assigned to the detectives. One vehicle 2017 chevy, second 2016 Ford
131-2-5330	RADIO/RADAR MAINTENANCE	0	150	150	150	Maintenance of the Detective's mobile and portable radios.

DEPARTMENT: COURT/ INVESTIGATIONS

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	215,138	232,854	233,334	241,758	3.82% over(- under) FY23 budget
131-2	DEPARTMENT: INVESTIGATIONS/COURT					
131-2-6010	OFFICE SUPPLIES	1,632	1,500	1,500	1,500	Office supplies needed during the year. Also includes a monthly fee of \$50 (\$600) for a maintenance contract for TLO, an internet investigative software. Evidence material comes out of this account for \$600 annually.
131-2-6130	MOTOR FUEL AND LUBRICANTS	2,663	1,722	2,202	2,779	Gasoline and lubricants for Detective's cruiser.
131-2-6140	TIRES AND TUBES	0	500	500	500	Tires and tire repairs for two detective vehicles

SCHOOL RESOURCE OFFICER

DEPARTMENT: SCHOOL RESOURCE OFFICER

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	136,220	144,157	144,157	149,517	3.72% over(- under) FY22 budget
DEPARTMENT: SCHOOL RESOURCE OFFICER						
131-3-4010	FULL-TIME SALARIES	93,958	96,764	96,764	100,533	Salary for 2 School Resource officers (SROs at 70%). Increase due to COLA and step increases.
131-3-4030	OVERTIME	5,957	2,500	2,500	2,500	Funds for meetings and presentations outside normal hours for two(2) SRO's.
131-3-4050	HEALTH INSURANCE	15,112	20,144	20,144	21,548	7% inc in health insurance contribution in 2023 and assumed 8% increase in 2024.
131-3-4060	RETIREMENT	12,508	13,355	13,355	13,254	Employer retirement contribution for MPERS 3C reduced from 13.4% to 12.8% in FY23. Increase due to rate, non-union cost of living increases, and contract step increases..
131-3-4070	SOCIAL SECURITY	7,143	7,594	7,594	7,882	Employer Social Security contribution.
131-3-5040	SRO TRAINING	1,542	3,500	3,500	3,500	NASRO Training and other classes for two SRO's plus membership fees. School agrees to cover half the training cost for NASRO Conference for one officer. Increase of this line due to anticipation of retiring SRO and increased pre-COVID training
131-3-6010	OFFICE SUPPLIES	0	300	300	300	Office supplies needed during the year for two SRO's

COMMUNICATIONS

DEPARTMENT: COMMUNICATIONS

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	819,810	822,279	822,279	853,711	3.82% over(- under) FY23 budget
134 DEPARTMENT: COMMUNICATIONS (SEE REVENUE SECTION FOR DISPATCH FROM OTHER TOWNS OFFSETTING THIS EXPENSE)						
134-4010	FULL-TIME SALARIES	481,292	507,956	507,956	511,711	Salary for 8 dispatchers. Increase is due to COLA and contract step increases. This account includes contractual holiday costs.
134-4020	PART-TIME SALARIES	5,374	16,000	16,000	16,000	Salaries for part-time dispatchers who replace the full-time dispatchers when there are open shifts for vacation, sick and holiday leave. Utilization of reserve dispatchers saves overtime expense.
134-4030	OVERTIME	67,991	42,584	42,584	57,584	Funds for replacement shifts created by vacations, sick time, holidays and attendance at training.
134-4050	HEALTH INSURANCE	87,586	95,230	95,230	111,380	7% inc in health insurance contribution in 2023 and assumed 8% increase in 2024.
134-4060	RETIREMENT	78,779	67,765	67,765	65,587	Employer retirement contribution (12.8%). ICMA 457 match of 2.5%. Increase due to contract step increases.
134-4061	RETIREMENT HEALTH SAVINGS	816	628	628	645	1% of non-union Salaries
134-4070	SOCIAL SECURITY	40,680	43,388	43,388	44,824	Employer Social Security contribution.
134-5020	TELEPHONE	7,342	9,948	9,948	4,500	Cost of monthly fee for 12 cellular phones is \$175/month = \$2100 year. Cost of data for 10 cruisers / boat laptops is \$200/month-\$2400. **These charges are spit with 134-5610**

DEPARTMENT: COMMUNICATIONS

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	819,810	822,279	822,279	853,711	3.82% over(- under) FY23 budget
134 DEPARTMENT: COMMUNICATIONS (SEE REVENUE SECTION FOR DISPATCH FROM OTHER TOWNS OFFSETTING THIS EXPENSE)						
134-5040	EDUCATIONAL/MEETING	1,477	2,000	2,000	3,000	Training sessions for CTO (Certified Terminal Operator) recertification and other in-service classes.
134-5300	EQUIPMENT MAINTENANCE	9,845	6,000	6,000	6,700	Equihare Recording Solutions Maintenance Contract (\$2100) to record radio and phone traffic. Annual Zetron Service Plan(\$3800) for dispatch consoles and Open Fox License(State access to records) for \$790.
134-5330	RADIO/RADAR MAINTENANCE	7,827	4,000	4,000	4,000	Cost of minor repair and maintenance of communication console and base radio.
134-5410	COMPUTER SERVICES	19,913	9,980	9,980	10,480	Provides 50% share of the support contracts for IMC, records management software. Fee split with 131-5410. Contract for FY24 is \$20,960
134-5610	DATA & RADIO COMMUNICATIONS	9,409	12,200	12,200	12,200	Rental cost of tower space for the radio repeater system (\$285/month = \$3,420/year); monthly data transfer fee (\$47/month = \$4,512/year) for dispatch center connection to 8 in-car computers; secure T-1 telephone link to DMV records in Augusta (\$305/month = \$3,660); cable connection (\$9/month = \$108/year)
134-6010	OFFICE SUPPLIES	139	600	600	600	Office supplies needed during the year. Largest percentage is for the cost of paper for the DMV/NCIC computer system.

DEPARTMENT: COMMUNICATIONS

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	819,810	822,279	822,279	853,711	3.82% over(- under) FY23 budget
134 DEPARTMENT: COMMUNICATIONS (SEE REVENUE SECTION FOR DISPATCH FROM OTHER TOWNS OFFSETTING THIS EXPENSE)						
134-6610	UNIFORMS/CLEANING/TURNOUT	538	2,000	2,000	2,500	Dispatcher uniforms for eight dispatchers. Contract indicates \$250 yearly x8= \$2000. Set up for new dispatcher is \$500.
134-6820	OFFICE EQUIPMENT	753	1,100	1,100	1,100	Office equipment including chairs, monitors, shelving, etc.
134-6900	OTHER COMMODITIES	49	900	900	900	Funds for meetings, maintenance,

TRAFFIC SIGNALS

DEPARTMENT: STREETLIGHTS AND TRAFFIC SIGNALS

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	13,042	7,900	12,000	12,000	51.9% over(- under) FY23 budget
135	DEPARTMENT: STREETLIGHTS & TRAFFIC SIGNALS					
135-5210	STREET LIGHTING	0	0	0	0	Moved to Sustainability
135-5300	SIGNAL MAINTENANCE	13,042	7,900	12,000	12,000	Repairs to all traffic signals within town.

HARBOR CONTROL

DEPARTMENT: HARBOR

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	188,602	196,932	197,140	204,048	3.61% over(- under) FY23 budget
136	DEPARTMENT: HARBOR CONTROL					
136-4010	FULL-TIME SALARIES	84,930	86,905	86,905	85,634	Salary for the new Patrol Officer/Harbormaster, Police Chief (7%) and Administrative Asst (10%). Increase due to COLA.
136-4020	PART-TIME SALARIES	19,605	15,700	15,700	30,400	Two Summer Park Rangers, who are budgeted for 40 hours per week each for 15 weeks. Assistant Harbormaster 20 hours for 20 weeks.
136-4030	OVERTIME	2,830	5,000	5,000	5,000	Harbormaster's overtime during busy periods in the summer and other urgent situations.
136-4050	HEALTH INSURANCE	20,792	22,255	22,255	11,974	7% inc in health insurance contribution in 2023 and assumed 8% increase in 2024.
136-4060	RETIREMENT	8,923	9,448	9,448	10,964	Employer retirement contribution for MePERS (12.8%) increase due to rate, non-union cost of living increases.
136-4061	RETIREMENT HEALTH SAVINGS	200	-	-	-	
136-4070	SOCIAL SECURITY	7,951	8,232	8,232	9,259	Employer Social Security contribution.
136-5010	POSTAGE	0	200	200	200	Funds to mail informational materials to mooring holders. Reduction represents the use of the online mooring program eliminating the mailings.

DEPARTMENT: HARBOR

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	188,602	196,932	197,140	204,048	3.61% over(- under) FY23 budget
136	DEPARTMENT: HARBOR CONTROL					
136-5040	EDUCATION/MEETING	1,468	500	500	1,500	Two day annual certification for Harbormaster and Assistant at Maine Maritime Academy. This account supports Shellfish education for HM
136-5060	PRINTING	158	500	500	500	Printing of mooring and dinghy stickers and misc. documents.
136-5105	GENERAL LIABILITY INSURANCE	0	7,200	7,200	7,400	Insurance for the harbor boat.
136-5200	ELECTRICITY	803	1,017	1,017	1,017	This reflects the latest contract rate for FY24.
136-5220	WATER	40	600	600	600	Cost of public water at the pier facility.
136-5240	SANITARY SERVICES	880	3,000	3,000	3,300	Rental and service of restroom facilities at Town Pier during warmer months. Winterizing the septic pump-out system.
136-5310	VEHICLE MAINTENANCE	4,120	5,500	5,500	6,000	Maintenance of the Harbormaster's boat and trailer as well as a portion of the harbor truck.
136-5330	RADIO/RADAR MAINTENANCE	240	400	400	400	Funds for the repairs to the marine and police radios.
136-5490	MOORING ON-LINE BILLING SERVICE	0	0	0	0	This expense will be booked against morning fee revenue in FY2020 and FY21.
136-5500	MAINTENANCE BUILDING	11,068	17,500	17,500	17,500	Funds for minor repairs, painting of the buildings, and to the pier, as well as the seasonal removal and installation of the floats. Pier is 22 years old and is requiring more maintenance every year. New floats need removal from outside contractor requiring crane and several personnel costing an additional \$14,000 annually.

DEPARTMENT: HARBOR

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	188,602	196,932	197,140	204,048	3.61% over(- under) FY23 budget
136	DEPARTMENT: HARBOR CONTROL					
136-5900	OTHER CONTRACTUAL SERVICES	0	1,500	1,500	500	Funds are for incidental services at the town landing and yearly fee for on-line harbor camera.
136-6130	MOTOR FUEL AND LUBRICANTS	4,581	5,975	6,183	6,400	Funds for the fuel and lubricants for the Harbormaster's boat. Increase is for training on the boat and probability of higher fuel prices/consumption. Also includes cost of fuel for the harbor truck.
136-6520	SAFETY EQUIPMENT/SUPPLIES	0	400	400	400	Replacement of safety equipment such as life jackets, survival gear, flares, etc.
136-6610	UNIFORMS/ CLEANING/ TURNOUT	1,328	900	900	900	Uniform replacement for the Harbormaster, Assistant Harbormaster, and summer rangers.
136-6800	EQUIPMENT	453	900	900	900	Misc. equipment.
136-6810	EQUIPMENT MAINTENANCE	17,339	3,000	3,000	3,000	Maintenance on the Harbor's floats and the septic pump-out station.
136-6900	OTHER COMMODITIES	893	300	300	300	Misc. Expense

ANIMAL CONTROL

DEPARTMENT: ANIMAL CONTROL

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	20,957	15,785	13,144	17,400	10.23% over(- under) FY23 budget
136-1	DEPARTMENT: ANIMAL CONTROL	(SEE REVENUE SECTION FOR ANIMAL CONTROL FROM OTHER TOWNS OFFSETTING THIS EXPENSE)				
136-1-4010	FULL-TIME SALARIES	7,141	0	0	0	
136-1-4020	PART-TIME SALARIES	1,619	0	0	0	This position is combined into the traffic officer position. A stipend of \$2 per hour has been added for these extra duties.
136-1-4030	OVERTIME					
136-1-4050	HEALTH INSURANCE					
136-1-4060	RETIREMENT					
136-1-4061	RETIREMENT HEALTH SAV	84				
136-1-4070	SOCIAL SECURITY	670	0	0	0	Employer Social Security contribution.
136-1-5040	EDUCATION/MEETING	50	300	300	300	Continued training for ACO and back-up ACO.
136-1-5310	VEHICLE MAINTENANCE	208	700	700	700	Maintenance of the ACO Truck shared with Harbor
136-1-5900	OTHER CONTRACTUAL SERVICES	11,185	14,385	11,744	16,000	Midcoast Humane Society (\$13,100) for pound services, an annual increase of 5% a year. These funds also support Charlie's Friends in the event we have stray dogs not claimed. Account covers emergency medical cost for injured animals in Falmouth not claimed. Increase for FY 24 is to cover the annual increase by Midcoast Humane Shelter.
136-1-5940	CANINE CONTROL	0	0	0	0	
136-1-6610	UNIFORMS/CEANING/TUR NOUT	0	0	0	0	
136-1-6900	OTHER COMMODITIES	0	400	400	400	Nets, leashes, cages, and misc. items.

POLICE BUILDING MAINTENANCE

DEPARTMENT: POLICE BUILDING MAINTENANCE

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	104,773	87,350	91,966	98,054	12.25% over(- under) FY23 budget
137	DEPARTMENT: POLICE BUILDING MAINTENANCE					
137-4010	FULL-TIME SALARIES	45,745	19,000	19,000	19,500	Facility Manager (20%)
137-4020	PART-TIME SALARIES	231	28,066	28,066	30,257	Custodian 24 hours per week
137-4030	OVERTIME					
137-4050	HEALTH INSURANCE	14,851	3,976	3,976	3,976	7% inc in health insurance contribution in 2023 and assumed 8% increase in 2024.
137-4060	RETIREMENT	4,890	1,957	1,957	1,957	Employer retirement contribution for MPERS (10.2%). Increase due to cost of living increases.
137-4061	RETIREMENT HEALTH SAVINGS	474	190	190	195	1% of Salary
137-4070	SOCIAL SECURITY	3,642	3,615	3,615	3,821	Employer Social Security contribution.
137-5200	ELECTRICITY	14,196	7,211	10,698	13,272	This reflects the latest contract energy rate for fiscal year 2023/2024 of \$.06359 per KWh and assumes solar project credits (\$4,828), assume credits of \$3,621 for FY23 due to project delays. \$.05/kWh supply price increase 12/1/23.
137-5220	WATER	3,861	3,050	3,050	3,500	Water costs for the public safety building.
137-5230	FUEL OIL	5,256	4,285	5,414	5,576	Propane costs for the public safety building.
137-5500	MAINTENANCE/BUILDING	11,627	16,000	16,000	16,000	This item covers the costs of repairs to plumbing, electrical, phone, heating and other systems as well as general maintenance to the building as needed. As the building gets older more maintenance is required.

FIRE & EMERGENCY SERVICES

DEPARTMENT: FIRE

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	3,116,079	4,601,860	4,319,648	4,928,824	7.11% over(- under) FY23 budget
132	DEPARTMENT: FIRE/EMS					
132-4010	FULL-TIME SALARIES	1,459,381	2,393,955	2,100,000	2,628,600	Salary for the Fire Chief, Assistant Chief, Deputy Chief, 1.75 Office Administrators, Prevention, Training and Outreach Lieutenant and daytime FF/EMT/Operator at Central Station, 8 on Shift Lieutenants, 24 FF/EMS. Assumes a 5% cost of living increase FY24. In FY2024 adds 20% of a new town-wide Facilities Manager.
132-4020	PART-TIME SALARIES	388,109	400,000	350,000	400,000	Wages for 2 per diem (1 FF/EMT and 1 FF/Paramedic) that help staff apparatus and ambulances 24x7, wages paid to call firefighters and emergency medical technicians for response to incidents and training, stipend for medical director (\$250/month). Budget based on 1,600 EMS incidents and 800 fire incidents.
132-4030	OVERTIME	94,344	85,000	150,000	100,000	Overtime for fulltime and per diem staff to cover open shifts, provide EMS coverage to sporting events (cross country & track meets, lacrosse & football games, marathons, soccer tournaments, etc.), and for presenting public education courses such as CPR, fire extinguishers, and first-aid.
132-4050	HEALTH INSURANCE	233,494	483,765	483,765	497,970	7% inc in health insurance in 2023 and assumed 8% increase in 2024.
132-4060	RETIREMENT	195,976	309,423	309,423	324,292	All Firefighter/EMS full-time staff 3C pension plan (12.8%) in FY24.
132-4061	RETIREMENT HEALTH SAVINGS	15,389	23,940	23,940	26,126	1% of Salaries.
132-4070	SOCIAL SECURITY	146,143	224,827	203,487	244,093	Employer Social Security contribution.
132-4100	WORKERS COMPENSATION					Carried in Finance
132-5010	POSTAGE	429	500	500	500	Funds for department mailings.
132-5020	TELEPHONE	6,931	7,000	4,700	4,700	Department cell phones and IPADs (Fire Chief, Assistant Chief, Deputy Chief/EMA, 3 Ambulances, and 3 Fire Trucks).

DEPARTMENT: FIRE

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	3,116,079	4,601,860	4,319,648	4,928,824	7.11% over(- under) FY23 budget
132	DEPARTMENT: FIRE/EMS					
132-5040	EDUCATIONAL/ MEETING	17,531	18,000	18,000	18,000	Training to maintain proficiency and increase certification of personnel. Also covers annual training requirements of the Town, State, and Federal Gov. Includes cost of instructors brought in to teach courses at department and materials plus tuition for fire and EMS classes at other locations.
132-5045	RECRUITMENT PROGRAM	1,511	6,000	6,000	4,000	Various recruitment drives for replacing fulltime employees and recruiting new call and part-time members.
132-5050	FITNESS TRAINING	0	0	0	0	
132-5200	ELECTRICITY	15,609	11,622	13,277	12,821	Funds for electrical usage at three fire stations. Solar project savings (3,364), assume 9 months credit in FY23 due to project delay (2,523).
132-5220	WATER	1,626	1,600	1,600	1,600	Funds for water usage at three fire stations.
132-5230	FUEL OIL	11,092	9,173	11,424	11,767	Funds for natural gas heating at three fire stations. FY23 CCF used 5,750, FY24 assumes 3% price increase on natural gas.
132-5240	SEWER	4,763	4,600	4,800	4,800	Sewer cost for three fire stations.
132-5300	MACHINE/EQUIPMENT MAINTENANCE	25,459	23,250	26,000	26,000	Provides the annual maintenance and repair of the breathing apparatus. (i.e. flow tests, parts, labor, etc.), hydraulic rescue tools, heart monitors, power stretchers, AEDs, Cascade System, saws, and gas meters. Also includes annual 3rd party testing of all hose and ground ladders.
132-5310	VEHICLE MAINTENANCE	68,176	55,000	60,000	60,000	Preventative maintenance and emergency repairs needed to keep 3 Engines, 1 Tower, 1 Tank truck, 3 ambulances, 2 Utility trucks and all staff vehicles in service. Includes annual 3rd party testing and certification of all pumps and the aerial device itself. Routine repairs are performed at Falmouth Public Works whenever possible.
132-5330	RADIO MAINTENANCE	3,081	4,500	4,500	4,500	Ongoing maintenance and repair of portable radios, mobile radios, pagers, antennas, and fire station alerting systems.

DEPARTMENT: FIRE

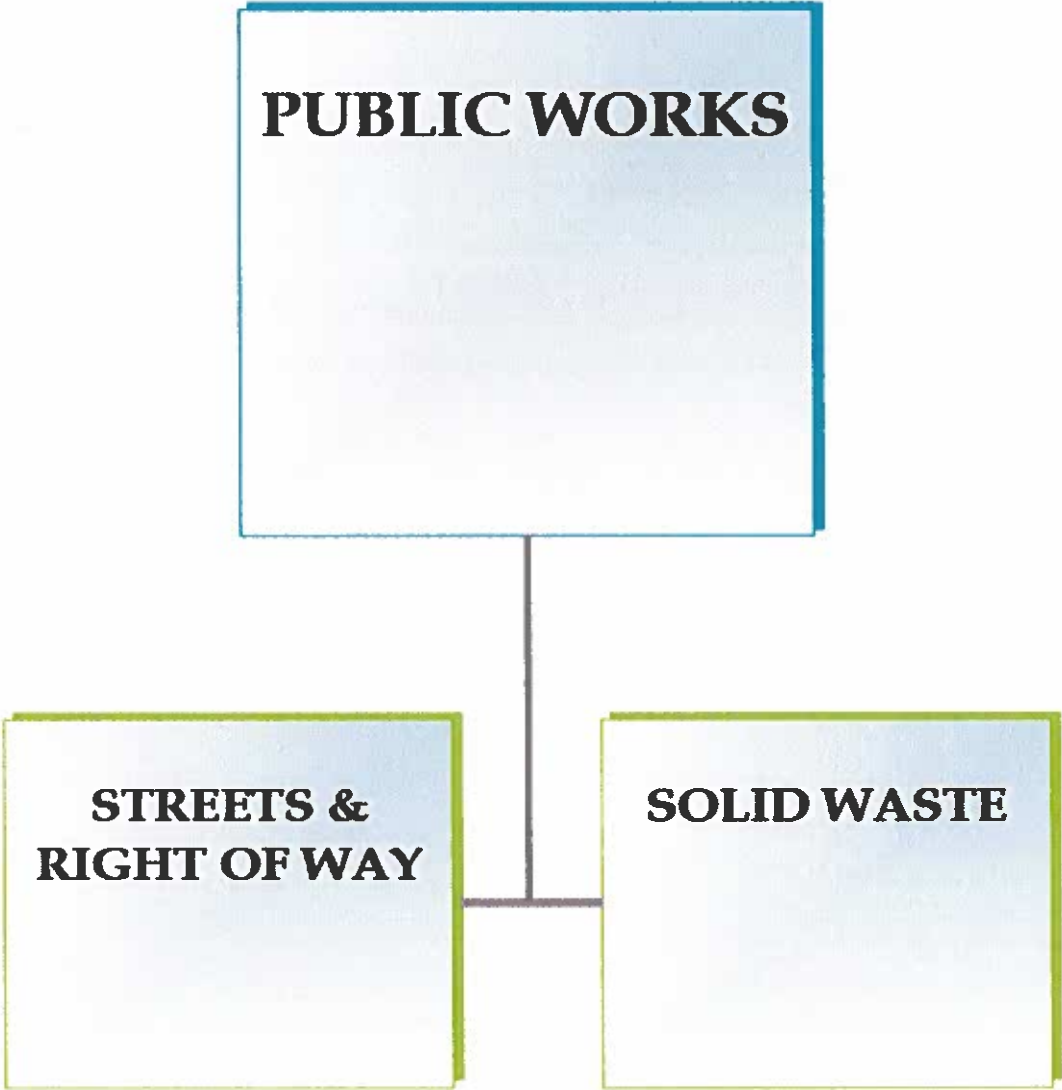
Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	3,116,079	4,601,860	4,319,648	4,928,824	7.11% over(- under) FY23 budget
132	DEPARTMENT: FIRE/EMS					
132-5490	AMBULANCE BILLING SERVICES	31,686	30,800	30,800	30,800	Payment for billing services based on 7% of collections (estimated at \$440K in FY23).
132-5500	MAINTENANCE/BUILDING SERVICES	27,077	30,000	30,000	30,000	Provides cost of standard upkeep and operations of 3 fire stations. Includes annual maintenance on overhead doors, exhaust capture system, heating and cooling systems, sprinkler systems, and solar panels. Also includes cleaning contract for Central Station Administrative areas.
132-5410	COMPUTER/ COMMUNICATION SERVICE FEES	15,969	10,500	10,500	10,500	Fire Department operations software maintenance through IMC, EMS run report software licensing through ImageTrend, scheduling software, and preplan system.
132-5610	EQUIPMENT RENTALS	4,148	2,600	4,200	4,200	Oxygen cylinder rentals, refills, and service. Increase of \$1500 starting in FY2022 due to renting storage trailer at Central to house desks, chairs and other items.
132-5630	FIRE HYDRANT RENTAL	135,057	140,000	140,000	147,840	Fee charged by the Portland Water District for Fire Protection Services related to the water distribution system. Charges based on the number of fire hydrants. There are currently 417 public hydrants and 56 private hydrants in town. Increase in FY24 due to planned 5.6% rate increase in Jan 2023.
132-5800	DUES & MEMBERSHIPS	4,691	3,000	3,500	3,500	Dues to various Fire professional organizations (NFFPA, Maine Chiefs, International Fire Chiefs, Coastal Mutual Aid, New England Fire Chiefs). This includes annual NFFPA codes subscription.
132-5810	EMS REGION DUES	1,895	3,000	2,000	2,500	Annual dues to regional EMS agency - Atlantic Partners in EMS (APEMS).
132-5820	EMPLOYEE INCENTIVE PROGRAM	10,779	17,500	17,500	15,000	Funds for the annual awards recognition dinner, accident insurance through MMA (\$34 per call member), and for the Employee Incentive Program used to reward and retain active members.
132-5900	OTHER CONTRACTUAL SERVICES	10,265	20,500	20,500	18,000	Medical evaluations for existing and new members as well as annual vaccinations and other health-related costs per BLS and Maine EMS requirements.

DEPARTMENT: FIRE

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	3,116,079	4,601,860	4,319,648	4,928,824	7.11% over(- under) FY23 budget
132	DEPARTMENT: FIRE/EMS					
132-6010	OFFICE SUPPLIES	2,372	2,500	2,500	2,500	Office supplies needed during the year.
132-6020	BOOKS / SUBSCRIPTIONS	864	500	500	500	Educational books and subscriptions.
132-6130	MOTOR FUEL AND LUBRICANTS	23,466	26,305	36,722	37,215	Funds for gasoline and diesel fuel for department vehicles. Fuel prices per annual contract.
132-6160	FIRE PREVENTION SUPPLIES	4,952	5,000	5,000	5,000	Funds for fire prevention supplies and costs associated with Fire Prevention Week and other fire and injury prevention events. Includes Open House and Fire Prevention Calendar.
132-6400	MAINT /BUILDINGS & GROUNDS SUPPLIES	5,465	2,500	4,500	4,500	Cleaning supplies for three fire stations and small maintenance items.
132-6450	FOAMS & FIRE EXTINGUISHERS	3,096	4,000	4,000	4,000	Class A and B firefighting foam, fire extinguisher refills and required annual testing of extinguishers.
132-6500	TOOLS	12,672	11,000	11,000	12,000	Funds to replace small tools such as axes, pry bars, salvage covers, hand lights, and pump fittings. Includes purchase of batteries. Proposed equipment purchases are based on apparatus mission requirements and efficiencies.
132-6520	SAFETY SUPPLIES	0	2,000	2,010	2,000	Funds for safety equipment (vests, traffic cones, flash lights).
132-6610	UNIFORMS/ CLEANING/ TURNOUT	10,896	25,000	20,000	25,000	Maintenance and repairs to firefighting and EMS gear. Also includes uniform costs for members to wear while on duty. Increase in FY23 due to addition of 12 new fulltime staff.

DEPARTMENT: FIRE

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	3,116,079	4,601,860	4,319,648	4,928,824	7.11% over(- under) FY23 budget
132	DEPARTMENT: FIRE/EMS					
132-6670	MEDICAL SUPPLIES	31,352	34,000	34,000	35,000	Medical supplies and drugs / medicine that must be replaced after use or expiration. Increase in FY2023 due to anticipated increased EMS PPE costs surrounding COVID (N95 masks, surgical masks, gowns, eye protection). In FY22 these increased costs were covered under a FEMA grant.
132-6800	EQUIPMENT	77,375	155,000	155,000	155,000	Annual replacement schedules for SCBA equipment, fire and EMS turnout gear, boots, helmets, fire hose, nozzles, communications equipment (pagers and portables), thermal imaging cameras, gas meters and other equipment. Increases in FY21 and FY23 due to addition of fulltime staffing.
132-6830	BUILDING RENOVATIONS	1,912	3,500	3,500	3,500	Minor renovations to the three fire stations formally included in a reserve. Projects include interior and exterior painting, repair of walls, carpets, security system repairs / improvements.
132-6900	OTHER COMMODITIES	1,706	2,500	2,500	2,500	Station supplies for the firefighters and emergency medical technicians at all stations.
132-7530	MEDICAL EQUIPMENT	9,340	8,000	8,000	8,000	Durable medical equipment for the Ambulances and First Responders including pulse oximeters, glucometers, thermometers, CO meters, laryngoscopes and IV pumps (new in FY2022).



PUBLIC WORKS

STREETS & RIGHTS OF WAY

DEPARTMENT: STREETS AND RIGHT OF WAY

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	1,677,166	1,883,331	1,925,867	2,062,335	9.5% over(- under) FY23 budget
141	DEPARTMENT: STREETS AND RIGHTS OF WAY					
141-4010	FULL-TIME SALARIES	572,099	709,388	709,388	740,026	Salary for the Public Works Director (50%), PW Admin Assistant (70%), Facility Manager (20%), Town Engineer (45%), Engineer Technician (50%), Street Supervisor and Truck Drivers (9). FY23 increases include contract step increases and 5% COLA for employees.
141-4020	PART TIME SALARIES	0	0	0	0	FY21 was for sidewalk plowing, move to contractual services.
141-4030	OVERTIME	50,367	47,000	47,000	47,000	Overtime for snow removal, emergencies, operational needs, and external department's functions (Voting, Road Races, Very Merry Events, Etc.)
141-4050	HEALTH INSURANCE	160,838	194,848	194,848	207,597	7% inc in health insurance in 2023 and assumed 8% increase in 2024.
141-4060	RETIREMENT	59,739	70,062	70,062	73,690	Employer retirement contribution (10.3%) for MPERS, 8% for ICMA 401 plan. Increase due to contract step increases, and cost of living wage increases.
141-4061	RETIREMENT HEALTH SAVINGS	6,227	7,086	7,086	7,392	1% of Salaries
141-4070	SOCIAL SECURITY	45,442	59,123	59,123	61,273	Employer Social Security contribution.
141-5010	POSTAGE	109	350	350	350	Postage for associated mailings.
141-5020	TELEPHONE	3,177	3,500	3,500	1,000	Staff pagers. Added mobile data plan in FY20.1
141-5040	EDUCATIONAL/MEETING	658	2,000	2,000	2,000	Staff Training for the entire department.
141-5080	LEGAL/ADVERTISING	4,624	2,000	2,000	2,000	Funds for legal ads in newspapers.
141-5200	ELECTRICITY	10,333	6,357	8,084	9,734	Provides the electricity charges for Public Works. Reduction due to savings from interior lighting retrofit project. Solar project credits (\$3,150), assume 6 months credits in FY2023 due to project delays. \$.05/kWh supply price increase on 12/1/23.
141-5210	STREET LIGHTING				36,255	Moved From Sustainability
141-5300	STREET LIGHT MAINTENANCE				9,500	Moved From Sustainability

DEPARTMENT: STREETS AND RIGHT OF WAY

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	1,677,166	1,883,331	1,925,867	2,062,335	9.5% over(- under) FY23 budget
141	DEPARTMENT: STREETS AND RIGHTS OF WAY					
141-5220	WATER	3,373	3,200	3,200	3,200	Water and sewer service for Public Works.
141-5230	FUEL OIL	12,942	10,398	13,330	13,730	Propane for heating fuel system. FY22 Actual propane rates was higher than Budget assumption resulting in an increase in FY22 fuel cost. Assumed 3% increase in FY23 and FY24 rate.
141-5310	VEHICLE MAINTENANCE	295,722	254,000	254,000	264,000	Public Works Department labor and material charges.
141-5330	RADIO/RADAR MAINTENANCE	0	800	800	800	Base and vehicle radio maintenance costs.
141-5410	COMPUTER SERVICES	0	0	0	7,500	Public Works portion of Cartegraph software and support and other software subscriptions.
141-5440	ENGINEERING SERVICES	4,612	9,000	9,000	9,000	Misc. engineering costs such as traffic studies and drainage design. Includes DEP permit renewal, annual reporting, and rewrite of stormwater plan.
141-5490	OTHER PROFESSIONAL SERVICES	3,270	17,500	17,500	25,500	Misc. consultant costs relating to stormwater (NPDES) compliance and work with the Interlocal Stormwater Working Group (ISWG), and CCSWCD. This includes lab testing work. Increase to account for Cartegraph CMMS share.
141-5580	TREE CARE	20,631	20,000	20,000	20,000	Provides pruning and removal of trees within the Town right-of-ways.
141-5610	EQUIPMENT RENTALS	1,574	2,300	2,300	2,300	Rental of miscellaneous equipment used for routine maintenance and construction projects.
141-5620	UNIFORMS	8,266	11,000	11,000	14,000	Boot allowance, uniform rental and uniform costs for staff. Uniform rental cost increase.

DEPARTMENT: STREETS AND RIGHT OF WAY

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	1,677,166	1,883,331	1,925,867	2,062,335	9.5% over(- under) FY23 budget
141	DEPARTMENT: STREETS AND RIGHTS OF WAY					
141-5800	DUES & MEMBERSHIPS	395	600	600	1,000	Dues to APWA, ITE, and other professional affiliations.
141-5900	OTHER CONTRACTUAL SERVICES	39,771	32,000	32,000	32,000	\$28K for catch basin cleaning and other contractual services. \$4K for flaggers,
141-5901	STREET PAINTING	68,824	70,000	84,000	85,000	Annual street line painting costs. Increase due to additional striping needs such as Route 1 corridor and increase in striping cost. There is a large number of stop bars that have been identified as needing striping in addition to normal striping.
141-5902	CONTRACT PLOWING	5,772	18,000	18,000	10,000	Contract plowing of Town sidewalks. Moved from Part-time salaries. Reduced to better account for historical costs.
141-6010	OFFICE SUPPLIES	2,759	3,400	3,400	3,400	Office/cleaning supplies needed during the year.
141-6020	BOOKS/SUBSCRIPTIONS	1,364	3,500	3,500	500	Portland Press Herald
141-6100	MAINTENANCE/MACHINE	5,599	5,000	5,000	5,000	Maintenance contracts and service for various machines. Includes furnaces, compressor, waste oil furnace, pressure washer, et cetera.
141-6110	VEHICLE MAINTENANCE SERVICE	33,844	33,000	33,000	35,000	Parts and vendor services for vehicles and heavy equipment.
141-6120	PLOW/SPREADER PARTS	17,920	18,000	18,000	18,000	Plow cutting edges and misc. parts for plow, spreader, and de-icing equipment.
141-6130	MOTOR FUEL AND LUBRICANTS	42,510	51,169	75,046	75,588	Provides fuel, oil, etc. for department's vehicles based on Town contract rates. There has been a significant increase in diesel prices.
141-6140	TIRES	10,938	6,500	6,500	6,500	Tire replacement for department vehicles.

DEPARTMENT: STREETS AND RIGHT OF WAY

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	1,677,166	1,883,331	1,925,867	2,062,335	9.5% over(- under) FY23 budget
141	DEPARTMENT: STREETS AND RIGHTS OF WAY					
141-6150	WELDING SUPPLIES	2,002	2,500	2,500	2,000	Welding supplies for vehicle maintenance/repairs.
141-6210	SALT/DE-ICING MATERIALS	118,774	125,000	125,000	130,000	Salt and de-icing materials for winter operations.
141-6220	SAND (WINTER)	14,674	15,000	15,000	15,000	Sand used to treat roads in the winter.
141-6230	GRAVEL/ROCK/LOAM	4,961	7,000	7,000	7,000	Materials for various construction projects.
141-6240	COLD PATCH	2,145	750	750	1,000	Cold patch for winter pavement repair.
141-6250	ASPHALT	11,549	11,000	11,000	11,000	Pavement for miscellaneous road repairs.
141-6270	CULVERTS/CATCH BASIN	6,270	6,500	6,500	6,500	Materials for drainage repairs and improvements.
141-6280	STREET / TRAFFIC SIGNS	4,173	4,900	4,900	4,900	Street sign repair and replacement.
141-6285	GUARD RAILS	0	2,000	2,000	2,000	Guard Rail repair and replacement.
141-6400	MAINTENANCE/BUILDINGS & GROUNDS	5,101	18,500	18,500	18,500	Misc. maintenance to buildings and grounds, cleaning service \$10K.
141-6510	TOOLS	1,204	2,000	2,000	2,000	Rakes, shovels and other construction and engineering tools.
141-6520	SAFETY EQUIPMENT/SUPPLIES	3,897	4,500	4,500	4,500	Cones, traffic signs, vests, etc.
141-6800	EQUIPMENT	2,158	3,100	3,100	3,100	Equipment expense including mig welder, transmission jack, air conditioner, and power broom. Budgeting amounts will vary from year to year, and is based on the replacement schedule of existing equipment. Move toward battery powered tools where possible.

DEPARTMENT: STREETS AND RIGHT OF WAY

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	1,677,166	1,883,331	1,925,867	2,062,335	9.5% over(- under) FY23 budget
141	DEPARTMENT: STREETS AND RIGHTS OF WAY					
141-6830	BUILDING RENOVATIONS	0	3,000	3,000	3,000	Non-CIP building renovations. Budgeting amounts will vary from year to year, and is based on the replacement schedule of existing equipment. Repair fence around property.
141-6900	OTHER COMMODITIES	6,559	6,500	6,500	7,000	Misc. materials for department operations; Also used for banners, flags, and replacement hardware for Route 1.

SOLID WASTE

DEPARTMENT: SOLID WASTE

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	195,556	206,140	212,043	220,853	7.14% over(- under) FY23 budget
143	DEPARTMENT: SOLID WASTE					
143-4010	FULL-TIME SALARIES	95,076	107,586	107,586	110,882	Salary for the Public Works Director (10%), Street Supervisor (10%), and Transfer Station Attendants (1.8 FTEs). FY24 increases include contract step increases and a cost of living increase
143-4030	OVERTIME	6,904	4,300	4,300	4,300	Overtime needed for extended hours, coverage for vacations and sick time.
143-4050	HEALTH INSURANCE	22,373	25,637	25,637	27,280	7% inc in health insurance in 2023 and assumed 8% increase in 2024.
143-4060	RETIREMENT	10,247	11,133	11,133	11,362	Employer retirement contribution (10.3%) for MPERS, 8% for ICMA 401 plan. Increase due to contract step increases, and cost of living wage increases.
143-4061	RETIREMENT HEALTH SAVINGS	1,020	1,076	1,076	1,109	1% of Salaries
143-4070	SOCIAL SECURITY	7,777	8,572	8,572	8,824	Employer's Social Security contribution.
143-5010	POSTAGE	0	0	0	0	Postage for associated mailings.
143-5040	EDUCATIONAL/MEETING	0	250	250	250	Training for Employees
143-5060	PRINTING	1,580	1,300	1,300	1,800	Printing of stickers, brochures and other materials for the Transfer Station or curbside collection.
143-5080	LEGAL/ADVERTISING	0	600	600	0	Funds for legal ads in newspapers.
143-5200	ELECTRICITY	1,660	1,739	1,687	2,108	Electricity service for the Transfer Station.

DEPARTMENT: SOLID WASTE

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	195,556	206,140	212,043	220,853	7.14% over(- under) FY23 budget
143	DEPARTMENT: SOLID WASTE					
143-5220	WATER & SEWER	685	630	630	630	Sewer and water service for the Transfer Station.
143-5310	VEHICLE MAINTENANCE	22,298	11,000	11,000	11,000	Maintenance costs of Transfer Station Vehicles and Equipment.
143-5500	MAINTENANCE/BUILDING	631	1,500	1,500	2,000	Routine maintenance costs for existing buildings.
143-5620	UNIFORM RENTALS	2,490	2,500	2,500	3,000	Boot allowance, uniform rentals and uniform costs for employees. Increase due to rental and purchase cost increases.
143-5900	OTHER CONTRACTUAL SERVICES	536	1,300	1,300	800	DEP permit and license fees, and other contractual services.
143-5915	RECYCLING SERVICES	0	500	500	500	Hauling of recycling containers; for contingency in event of equipment failure.
143-5950	WASTE DISPOSAL	8,811	6,500	6,500	7,500	Costs to dispose of Hazardous Waste (ex. antifreeze, propane tanks) and Universal Wastes (ex. computers and TVs).
143-5960	COLLECTION SERVICES	0	0	0	0	Will cover the remaining 5 months of the curbside collection costs with bag fee increase.
143-6100	MAINTENANCE/MACHINE	1,828	1,800	1,800	1,800	Maintenance costs for compactors and other equipment.
143-6130	MOTOR FUEL AND LUBRICANTS	7,351	6,917	12,872	12,908	Fuel for loader, forklift, and roll-off truck.
143-6900	OTHER COMMODITIES	4,289	8,500	8,500	10,000	Leaf bags, Leaf Screener Rental, and Other Commodities.
143-7550	IMPROVEMENTS TO BUILDINGS	0	2,800	2,800	2,800	Safety and operational improvements to the Transfer Station.

COMMUNITY DEVELOPMENT

DEPARTMENT: COMMUNITY DEVELOPMENT

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Proposed 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	506,840	544,501	544,501	565,694	3.89% over(- under) FY23 budget
162	DEPARTMENT: COMMUNITY DEVELOPMENT					
162-4010	FULL-TIME SALARIES	363,909	377,506	377,506	394,450	Salary for the Community Development Director (75%), Land Use Planner(80%), Code Enforcement Officer , Code Admin, Town Engineer (15%), Field Inspector, and Admin Coordinator (60%). FY24 increase due to a 5% cost of living increase.
162-4020	PART-TIME SALARIES	644	4,500	4,500	4,500	Planning Board and BZA members.
162-4030	OVERTIME	802	4,100	4,100	4,100	Land Use Planner OT
162-4050	HEALTH INSURANCE	52,465	55,849	55,849	59,259	7% inc in health insurance contribution in 2023 and assumed 8% increase in 2024.
162-4060	RETIREMENT	32,102	34,154	34,154	35,759	Employer retirement contribution for MPERS (10.2%), ICMA 401 plan (8%).
162-4061	RETIREMENT HEALTH SAVINGS	3,679	3,754	3,754	3,924	1% Salary
162-4070	SOCIAL SECURITY	26,972	29,824	29,824	31,384	Employer Social Security contribution.
162-5010	POSTAGE	758	800	800	800	Funds for department mailings.
162-5020	TELEPHONE	2,862	2,496	2,496	0	
162-5030	TRANSPORTATION	0	350	350	350	Mileage reimbursement.
162-5040	EDUCATIONAL/MEETING	1,153	6,000	6,000	6,000	APA conf (1 staff); NNECAPA conf. (1 staff); Maine Building Officials conf (2 staff); MAP conf (2 staff); Misc. education and training for staff, Planning Board, Cons.Comm. and Zoning Board; MMA workshops; plumbing, electrical, legal, Maine Fire Chiefs/Bldg Officials Mtg;)
162-5060	PRINTING	0	200	200	200	Printing needs during the year.
162-5080	LEGAL/ADVERTISING	1,822	2,000	2,000	2,000	MRA public hearings
162-5310	VEHICLE MAINTENANCE	138	0	0	0	Vehicle maintenance carried by Administration
162-5400	LEGAL SERVICES	16,113	20,000	20,000	20,000	The Town Attorney provides legal advice to the Planning Board, BZA, and staff. Increase to reflect services used in prior years and to reflect anticipated increase in need for legal review for enforcing short term rental ordinance..

DEPARTMENT: COMMUNITY DEVELOPMENT

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Proposed 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
.	DEPARTMENT TOTAL	506,840	544,501	544,501	565,694	3.89% over(- under) FY23 budget
162	DEPARTMENT: COMMUNITY DEVELOPMENT					
162-5800	DUES & MEMBERSHIPS	842	1,368	1,368	1,368	Comm Dev Director APA = \$455; Planner APA = \$394. NNECAPA&MAPx2 = \$160; ME GIS User Group = \$24; MBOIA x 2 = \$70; Maine Assoc of Site Evaluators (MASE)\$25x2= \$50; International Code Council (ICC) = \$145 (up to 4 staff); Maine Association of Assessing Officers = \$40; Maine Chapter International Association Assessing Officers = \$30
162-5900	OTHER CONTRACTUAL SERVICES	0	500	500	500	Miscellaneous consulting services. ImageFlow \$500 split with Admin and Clerk
162-6010	OFFICE SUPPLIES	2,542	1,000	1,000	1,000	Office supplies needed during the year.
162-6020	BOOKS/SUBSCRIPTIONS	37	100	100	100	APA - Planning Advisory Service publications and reports.

PARKS & COMMUNITY PROGRAMS

**PARKS &
COMMUNITY
PROGRAMS**

**RECREATION/
ADULT ED
SPECIAL
REVENUE FUND**

**PARKS AND
OPEN SPACES**

**COMMUNITY
CENTER**

PARKS

DEPARTMENT: PARKS

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	621,046	704,978	671,809	684,304	-2.93% over(- under) FY23 budget
171	DEPARTMENT: PARKS AND COMMUNITY PROGRAMS					
171-4010	FULL-TIME SALARIES	241,085	263,997	223,997	277,148	Salary for the Director (60%), Parks Supervisor, 2 Maintenance Assistants, PW Parks Worker (20%). Deputy Director (10%), Admin (25%) Includes a 5% cost of living increase.
171-4020	PART-TIME/SEASONAL SALARIES	50,517	98,253	98,253	62,593	Seasonal employees to maintain parks, town facilities and open space areas, and PT Property Steward/Trails Manager.
171-4030	OVERTIME	19,727	11,151	11,151	11,151	Overtime to cover winter weather conditions, emergencies, and additional maintenance responsibilities.
171-4050	HEALTH INSURANCE	41,139	48,782	48,782	51,922	7% inc in health insurance contribution in 2023 and assumed 8% increase in 2024. Admin replacement stipend vs coverage.
171-4060	RETIREMENT	22,436	27,628	27,628	28,728	Employer retirement contribution. MPERS (10.2%), ICMA 401 (8%). Increase due to COLA.
171-4061	RETIREMENT HEALTH SAVINGS	2,616	2,626	2,626	2,758	1% salaries
171-4070	SOCIAL SECURITY	23,129	28,565	25,505	27,193	Employer's Social Security contribution.
171-5020	TELEPHONE	829	1,116	1,116	0	
171-5040	EDUCATIONAL/MEETING	2,280	2,200	2,200	2,200	Training sessions and seminars for educational and safety requirements.
171-5200	ELECTRICITY	4,073	4,146	4,993	5,690	This line item includes the cost of lighting seven tennis courts, one ice rink, general security, and parking lot lighting at various facilities. Lights are being converted to LED. \$.05/kWh supply price increase on 12/01/23
171-5220	WATER	2,967	4,500	4,500	5,000	Water and sewer for the Parks maintenance building as well as irrigation at Community Park and Legion Ball Fields.

DEPARTMENT: PARKS

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	621,046	704,978	671,809	684,304	-2.93% over(- under) FY23 budget
171	DEPARTMENT: PARKS AND COMMUNITY PROGRAMS					
171-5230	HEATING FUEL	3,212	1,331	3,277	3,345	Heating for Village Park and Mill Road garages. Village=NG and Mill Garage=propane
171-5300	MACHINE/EQUIPMENT MAINTENANCE	10,988	14,000	14,000	14,000	This item is used for regular routine equipment maintenance along with preventative maintenance of vehicles, trailers, and equipment.
171-5410	COMPUTER/INTERNET FEES	0	600	0	0	
171-5500	MAINTENANCE/BUILDING	2,648	5,000	6,200	5,000	Contractual services to repair electrical, plumbing, heating systems, and other building maintenance repairs.
171-5580	TURF/TREE MAINTENANCE	16,582	18,000	20,000	20,000	Field maintenance at parks & facilities. contractual work for slice seeding/ aeration, invasive treatments. Tree work at Park facilities after storms, for on-going preventive maintenance.
171-5900	OTHER CONTRACTUAL SERVICES	3,992	3,950	3,950	4,500	Rental costs for portable rest rooms at Community and Huston Parks and \$450 to Legion Post #164 for Legion Field annual parking agreement. Walton Park dock contract. Change due to cost of services increases.
171-5920	OPEN SPACE AND TRAIL MAINTENANCE	21,837	23,500	23,500	140,600	Provides \$1,500 to the Sno-Voyagers for the purpose of winter trail maintenance. Account covers all open space maintenance. Includes annual contracted forester contract not to exceed \$4000/yr. Open Space Land Trust Contract = \$117,100.
171-6010	OFFICE SUPPLIES	1				
171-6130	MOTOR FUEL AND LUBRICANTS	9,176	8,133	12,631	12,976	Gas and oil supplies for tractors, trucks, and mowers.

DEPARTMENT: PARKS

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	621,046	704,978	671,809	684,304	-2.93% over(- under) FY23 budget
171	DEPARTMENT: PARKS AND COMMUNITY PROGRAMS					
171-6800	EQUIPMENT	3,716	2,500	2,500	2,500	Equipment including push mowers, trimmers, blowers, chain saws, et cetera. Budgeting amounts will vary from year to year, and is based on the replacement schedule of existing equipment (moving to battery-operated equipment).
171-6840	PARKS RENOVATIONS	9,466	6,000	6,000	6,000	Renovations for the Town's parks and courts that was formally part of a reserve. Projects include landscaping, granite signs, repairs to Walton Docks, replacement of overhead doors at storage facilities. Budgeting amounts will vary from year to year and is based on the replacement schedule of existing equipment.
171-6900	OTHER COMMODITIES	630	1,000	1,000	1,000	Funds available for miscellaneous purchases not accounted for in other line items.
172-9020	TRANSFER TO SPECIAL REV. FUND - Recreation Special Revenue Fund	128,000	128,000	128,000	0	Total contribution of the town to Recreation, Adult Education & Senior Services program expenses. Moved from Department 172 in FY19.

COMMUNITY CENTER

DEPARTMENT: MASON-MOTZ BUILDING

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	88,207	114,471	121,026	129,782	13.38% over(- under) FY23 budget
170	DEPARTMENT: MASON-MOTZ BUILDING					
170-4010	FULL-TIME SALARIES	0	19,000	19,000	19,950	Allocation of new Facilities Manager
170-4030	OVERTIME	0	0	0	0	Allocation of new Facilities Manager
170-4050	HEALTH INSURANCE	0	3,820	3,820	4,125	Allocation of new Facilities Manager
170-4060	RETIREMENT	0	1,957	1,957	2,035	Allocation of new Facilities Manager
170-4061	RETIREMENT HEALTH SAVINGS	0	190	190	199	Allocation of new Facilities Manager
170-4070	SOCIAL SECURITY	0	1,468	1,468	1,541	Allocation of new Facilities Manager
170-5020	TELEPHONE	0	0	0	0	
170-5200	ELECTRICITY	10,752	6,062	8,267	9,998	Electrical charges for this buildings. Solar project savings (\$3,456), assum 6 months credit in FY23 due to project delays. \$.05/kWh supply price increase on 12/1/23
170-5220	WATER	6,818	10,000	10,000	10,000	Water and sewer charges for this building. Sewer averages \$382/mo and Water averages \$450/mo
170-5230	HEATING FUEL	19,725	15,968	20,318	20,928	Heating fuel charges for this building. MM=Propane
170-5410	COMPUTER/INTERNET FEES	251	1,006	1,006	1,006	Time Warner Cable fees \$585 -\$1004/year. Moved from Acct 5900.

DEPARTMENT: MASON-MOTZ BUILDING

	MAINTENANCE/BUILDING	11,072	15,000	15,000	15,000	15,000	Funds to cover building maintenance.
170-5500							
170-5610	EQUIPMENT RENTALS	0	0	0	0	0	Move to acct 5500
170-5900	OTHER CONTRACTUAL SERVICES	39,589	40,000	40,000	45,000	45,000	Misc. items needed to maintain these buildings including cleaning contract \$27500, security, heating system maintenance, insurance, plowing, mowing contracts, and pest control. Sprinkler testing \$450/yr Casella Waste \$1032/yr Plowing \$5745/yr Mowing \$2750/yr (plowing/mowing shared contract w/OV)

NON-DEPARTMENTAL & OTHER AGENCIES

NON-DEPARTMENTAL

DEPARTMENT: NON-DEPARTMENTAL

Acct No	Account Name	Actual 2021-2022	Budget 2022-2023	Estimated 2022-2023	Proposed 2023-2024	2023-2024 Line Item Budget Notes
-	DEPARTMENT TOTAL	1,092,882	1,620,800	1,680,800	2,051,300	26.56% over(- under) FY23 budget
198	DEPARTMENT: NON-DEPARTMENTAL					
198-8530	SENIOR TAX REFUND	49,705	60,000	60,000	90,000	Senior Tax Discount.
198-9030	TRANSFER TO CAPITAL IMPROVEMENT PROGRAM (CIP) FUND	906,200	1,391,000	1,391,000	1,603,600	Amount to be transferred to the capital fund. Includes \$234K use of uncommitted Fund Balance, \$405K in ARPA funds.
198-9020	TRANSFER TO SPECIAL REVENUE FUND	128,100	68,100	128,100	111,000	Wellness \$9,100, and Long Range Planning \$99,000.
198-8515	METRO ASSESSMENT	969	1,700	1,700	1,700	Regional Transport Program - fixed RTE paratransit, which is a Federal requirement.
198-8920	CONTINGENCY	6,408	100,000	100,000	245,000	Contingency funds for unanticipated expenses. Includes wage contingency for Police, PW and Finance.
198-5900	BROWNTAIL MOTH SPRAYING	1,500	0	0	0	

