TOWN OF BUCKSPORT
OVERALL BUDGET COMPARISON FOR FISCAL YEAR 7-1-2014 TO 6-30-2015

Account Number	Account Name	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	Increase (Decrease)	Percent Change
	EXPENDITURES:										
50	General Government	$ 1,303,213	$ 1,236,977	$ 1,372,321	$ 1,241,013	$ 1,340,835	$ 1,217,812	$ 1,463,009	$ 1,508,252	$ 45,243	3.37%
51	Protection	$ 1,390,121	$ 1,311,185	$ 1,419,497	$ 1,328,643	$ 1,479,831	$ 1,414,244	$ 1,559,714	$ 1,613,331	$ 53,617	3.62%
52	Street & Ways	$ 887,757	$ 869,493	$ 1,034,680	$ 951,357	$ 929,815	$ 809,791	$ 943,177	$ 1,048,010	$ 104,833	11.27%
53	Health & Sanitation	$ 412,406	$ 374,237	$ 410,008	$ 369,494	$ 405,007	$ 358,020	$ 334,121	$ 320,356	$ (13,765)	-3.40%
54	Com. & Social Agencies	$ 57,102	$ 54,451	$ 51,742	$ 65,373	$ 56,471	$ 56,350	$ 76,721	$ 59,621	$ (17,100)	-30.28%
55	Education	$ 5,287,017	$ 5,348,040	$ 5,443,585	$ 5,451,585	$ 5,758,075	$ 6,072,575	$ 5,961,105	$ 6,455,417	$ 494,312	8.58%
56	Recreation & Cultural	$ 223,542	$ 189,395	$ 225,110	$ 197,767	$ 225,188	$ 203,538	$ 226,336	$ 226,809	$ 473	0.21%
57	Capital Program	$ 573,900	$ 545,000	$ 662,700	$ 654,700	$ 543,500	$ 529,000	$ 675,500	$ 582,000	$ (93,500)	-17.20%
58	Debt Service	$ 15,412	$ 15,412	$ 15,412	$ 15,412	$ 15,412	$ 15,412	$ 15,412	$ 15,412	$ -	0.00%
59	Cemetery	$ 4,120	$ 4,120	$ 4,120	$ 4,120	$ 4,120	$ 4,120	$ 3,920	$ 3,920	$ -	0.00%
60	County Tax	$ 247,236	$ 247,236	$ 259,087	$ 259,087	$ 266,619	$ 266,619	$ 272,694	$ 272,132	$ (562)	-0.21%
64	Overlay	$ -	$ 67,650	$ -	$ 22,949	$ -	$ 3,619	$ -	$ -	$ -	n/a
65	TIF	$ -	$ 668,303	$ -	$ 677,434	$ -	$ 963,500	$ 6,669	$ 6,669	$ -	n/a
66	Uncategorized Expenses	$ -	$ 67,297	$ -	$ 28,852	$ -	$ 518,961	$ 6,669	$ 6,669	$ -	n/a
	Total Budget Expend.	**$ 10,401,826**	**$ 10,998,796**	**$ 10,898,262**	**$ 11,267,785**	**$ 11,024,873**	**$ 12,433,560**	**$ 11,545,047**	**$ 12,118,598**	$ 573,551	**5.20%**
	Total Municipal Budget	$ 5,114,809	$ 5,650,756	$ 5,454,677	$ 5,824,199	$ 5,266,798	$ 6,360,984	$ 5,583,942	$ 5,663,181	$ 79,239	1.50%
	Total School Budget	$ 5,287,017	$ 5,348,040	$ 5,443,585	$ 5,443,585	$ 5,758,075	$ 6,072,575	$ 5,961,105	$ 6,455,417	$ 494,312	8.58%
	REVENUES:										
1001	Property Tax School	$ 5,287,017	$ 5,287,017	$ 5,443,585	$ 5,443,585	$ 5,758,075	$ 5,785,075	$ 5,961,105	$ 6,455,417	$ 494,312	8.58%
1001	Property Tax Municipal	$ 2,287,862	$ 3,455,145	$ 2,368,166	$ 3,210,344	**2,305,727**	$ 3,322,770	$ 2,503,774	$ 2,309,603	$ (194,171)	-8.42%
1002	Supplemental	$ -	$ 7,738	$ -	$ 3,604	$ -	$ 2,753	$ -	$ -	$ -	n/a
1003	Motor Vehicle Excise	$ 575,000	$ 644,422	$ 575,000	$ 657,499	$ 575,000	$ 690,468	$ 556,600	$ 556,600	$ -	0.00%
1004	Boat Excise	$ 4,500	$ 5,683	$ 4,500	$ 5,795	$ 4,500	$ 5,171	$ 4,500	$ 4,500	$ -	0.00%
1005	Auto Registration Fees	$ 16,000	$ 17,072	$ 16,000	$ 16,620	$ 16,000	$ 16,704	$ 16,000	$ 16,000	$ -	0.00%
1006	Recre. Veh. Registration Fee	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
1007	Interest on Taxes	$ 19,000	$ 31,925	$ 19,000	$ 26,194	$ 19,000	$ 25,325	$ 24,000	$ 24,000	$ -	0.00%
1008	Interest on Investment	$ 100,000	$ 150,472	$ 100,000	$ 137,018	$ 50,000	$ 61,436	$ 74,414	$ 88,135	$ 13,721	27.44%
1009	Tax Lien Cost	$ 9,945	$ 13,724	$ 9,945	$ 13,445	$ 10,331	$ 13,124	$ 11,210	$ 12,988	$ 1,778	17.21%
1010	Town Clerk Revenues	$ 7,500	$ 12,145	$ 7,500	$ 11,832	$ 7,500	$ 12,180	$ 10,000	$ 10,000	$ -	0.00%
1011	TIF Revenues	$ 100,895	$ 100,895	$ 151,997	$ 151,997	$ 181,385	$ 181,385	$ 146,865	$ 306,713	$ 159,848	88.13%
1012	Surplus	$ 333,900	$ -	$ 484,055		$ 273,500	$ -	$ 437,669	$ 364,669	$ (73,000)	-26.69%
1013	Miscellaneous Income	$ 1,000	$ 2,315	$ 1,000	$ 12,487	$ 1,000	$ 1,498	$ 1,000	$ 1,000	$ -	0.00%
1014	Homestead Reimbursement	$ 73,082	$ 72,814	$ 72,814	$ 72,895	$ 74,952	$ 74,952	$ 78,116	$ 79,412	$ 1,296	1.73%
1016	BETE Reimbursement	$ 455,000	$ 455,120	$ 496,900	$ 505,712	$ 581,071	$ 581,143	$ 621,866	$ 682,120	$ 60,254	10.37%
1017	Fee in Lieu of Taxes	$ 10,800	$ 10,810	$ 10,800	$ 10,810	$ 10,800	$ 11,173	$ 10,800	$ 10,800	$ -	0.00%
1018	Copy Fees	$ -	$ 355	$ -	$ 275	$ -	$ 258	$ -	$ -	$ -	n/a
1019	School Surplus						$ -	$ 2,000	$ 12,000	$ 10,000	n/a
1201	Planning Board Fees	$ 1,000	$ 6,895	$ 1,000	$ 1,731	$ 1,000	$ 150	$ 1,000	$ 1,000	$ -	0.00%
1202	Code Enforcement Fees	$ 9,000	$ 8,405	$ 9,000	$ 5,911	$ 9,000	$ 5,810	$ 9,000	$ 9,000	$ -	0.00%
1203	Plumbing Inspect. Fees	$ 2,500	$ 3,377	$ 2,500	$ 5,318	$ 2,500	$ 4,853	$ 2,500	$ 2,500	$ -	0.00%
1301	General Assistance Reim.	$ 4,000	$ 2,229	$ 5,000	$ 2,841	$ 5,000	$ 6,217	$ 2,500	$ 6,000	$ 3,500	70.00%
1302	Tree Growth Reimbursement	$ 14,000	$ 19,822	$ 14,000	$ 31,548	$ 14,000	$ 26,856	$ 14,000	$ 22,120	$ 8,120	58.00%
1303	State Revenue Sharing	$ 300,000	$ 311,061	$ 300,000	$ 288,397	$ 300,000	$ 273,395	$ 200,000	$ 207,235	$ 7,235	2.41%
1304	Veteran Ex. Reimbursement	$ 2,000	$ 2,413	$ 2,000	$ 3,150	$ 2,000	$ 2,925	$ 2,000	$ 2,000	$ -	0.00%
1305	Miscellaneous State Revenues						$ 291			$ -	
2001	Fire Protection Subsidies	$ 26,628	$ 28,916	$ 31,203	$ 30,927	$ 30,651	$ 30,929	$ 31,207	$ 32,708	$ 1,501	4.90%
2002	Ambulance User Fees	$ 193,630	$ 377,696	$ 188,205	$ 412,139	$ 188,205	$ 423,450	$ 241,500	$ 306,500	$ 65,000	34.54%

TOWN OF BUCKSPORT
OVERALL BUDGET COMPARISON FOR FISCAL YEAR 7-1-2014 TO 6-30-2015

Account Number	Account Name	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget	Increase (Decrease)	Percent Change
2003	Ambulance Subsidies	$ 38,537	$ 39,608	$ 40,678	$ 41,616	$ 54,626	$ 42,792	$ 43,029	$ 42,042	$ (987)	-1.81%
2004	Non Receipting Collection Rev.	$ 98,075	$ -	$ 103,500	$ -	$ 103,500	$ -	$ 103,500	$ 115,000	$ 11,500	11.11%
2005	Miscellaneous Fire Revenues	$ -	$ 259	$ -	$ 3,453	$ -	$ 265	$ -		$ -	n/a
2201	Police Revenues	$ 2,000	$ 5,913	$ 2,000	$ 6,532	$ 2,000	$ 6,646	$ 29,000	$ 34,715	$ 5,715	285.75%
2203	Animal Control Fees	$ 2,000	$ 2,943	$ 2,000	$ 6,677	$ 2,000	$ 9,642	$ 6,397	$ 6,497	$ 100	5.00%
2401	Dispatch Subsidies	$ 11,948	$ 12,068	$ 12,187	$ 12,187	$ 12,030	$ 12,494	$ 12,800	$ 13,566	$ 766	6.37%
3001	Highway Dept. Revenues	$ 1,000	$ 2,767	$ 1,000	$ 240	$ 1,000	$ 860	$ 1,000	$ 7,300	$ 6,300	630.00%
3003	Highway Block Grant	$ 64,150	$ 67,524	$ 64,150	$ 67,524	$ 64,150	$ 67,524	$ 67,524	$ 60,772	$ (6,752)	-10.53%
4001	Solid Waste Subsidies	$ 89,079	$ 87,702	$ 88,897	$ 87,023	$ 88,944	$ 90,148	$ 92,060	$ 104,671	$ 12,611	14.18%
4002	Recycling Revenues	$ 16,000	$ 41,208	$ 18,035	$ 40,289	$ 24,600	$ 23,950	$ 24,600	$ 24,600	$ -	0.00%
4003	Solid Waste Fees	$ 51,200	$ 57,842	$ 51,200	$ 57,120	$ 49,720	$ 47,131	$ 47,720	$ 47,720	$ -	0.00%
4004	MCR Revenues	$ 45,000	$ 54,422	$ 45,000	$ 52,973	$ 45,000	$ 47,995	$ 45,000	$ 45,000	$ -	0.00%
4005	Budgetary Solid Waste Rev.	$ 70,284	$ 70,295	$ 72,929	$ 72,929	$ 68,807	$ 68,807	$ -	$ -	$ -	0.00%
4006	Spofford Funds	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ -	0.00%
4007	Health Advisory Rev.	$ -	$ 650	$ -	$ 800	$ -	$ 900	$ -		$ -	n/a
6001	Educational Revenues	$ -	$ -	$ -		$ -		$ -		$ -	n/a
6002	Adult Education	$ -	$ -	$ -		$ -		$ -		$ -	n/a
7001	Rec. Subsidies	$ 8,546	$ 8,632	$ 8,717	$ 8,756	$ 8,891	$ 7,924	$ 7,053	$ 7,134	$ 81	0.91%
7002	Recreation Department Rev.	$ 21,883	$ 28,052	$ 22,505	$ 28,021	$ 21,880	$ 30,690	$ 21,978	$ 29,875	$ 7,897	36.09%
7003	Soccer Fees	$ -	$ -	$ -	$ 235	$ -	$ -	$ -	$ -	$ -	n/a
7004	Recreation Facility Rent	$ 9,145	$ 9,145	$ 9,374	$ 9,372	$ 9,608	$ 9,600	$ 9,840	$ 10,086	$ 246	2.56%
7005	Senior Fitness Activity Fees	$ 800	$ 1,011	$ 1,000	$ 1,015	$ 1,000	$ 1,087	$ 1,000	$ 1,000	$ -	0.00%
7006	Snowmobile Revenues	$ 1,100	$ 1,536	$ 1,100	$ 1,529	$ 1,100	$ 722	$ 1,100	$ 1,100	$ -	0.00%
7007	Cable TV Revenues	$ 32,000	$ 46,507	$ 35,000	$ 48,091	$ 40,000	$ 47,618	$ 63,000	$ 40,000	$ (23,000)	-57.50%
7008	Mooring and Docking Fees	$ 320	$ 3,355	$ 320	$ 1,155	$ 320	$ 1,047	$ 320	$ -	$ (320)	-100.00%
	TOTAL BUDGET REV.	$ 10,401,826	$ 11,574,402	$ 10,898,262	$ 11,614,111	$ 11,024,873	$ 12,082,630	$ 11,545,047	$ 12,118,598	$ 573,551	5.20%
	Total School Revenues	$ -	$ -	$ -		$ -		$ -		$ -	n/a
	Total Municipal Rev.	$ 2,826,947	$ 2,832,239	$ 3,086,511	$ 2,960,182	$ 2,961,071	$ 2,974,786	$ 3,080,168	$ 3,353,578	$ 273,410	9.23%
	Total Property Taxes	**$ 7,574,879**	**$ 8,742,162**	**$ 7,811,751**	**$ 8,653,930**	**$ 8,063,802**	**$ 9,107,845**	**$ 8,464,879**	**$ 8,765,020**	$ 300,141	**3.72%**
										Positive = expenses	
	Proof	**$ -**	**$ (575,606)**	**$ -**	**$ (346,326)**	**$ 0**	**$ 350,929**	**$ -**		**in excess of revenues**	

REVENUE DETAILS

Account Number	Account Name	Details			Rate of Incr./(Decr.)	2014-2015 Budget	2013-2014 Budget	Decrease Increase	Percent Change
50	**GENERAL GOVERNMENT**								
1001	**Property Tax**	Schools				**6,455,417**	**5,961,105**	494,312	8.29%
		Municipal				**2,309,603**	**2,503,774**	(194,171)	-7.76%
		Net Tax Commitment/ $							
		projected valuation=$							
		Property Tax Rate xx.xx mils							
		Overlay $							
1002	**Supplemental**					**-**	**-**	-	n/a
	This is a tax paid by	Actual receipts last nine years							
			2005-	47,316					
			2006-	30,158	-36.26%				
			2007-	29,490	-2.22%				
			2008-	21,534	-26.98%				
			2009-	25,783	19.73%				
			2010-	11,567	-55.14%				
			2011-	7,738	-33.10%				
			2012-	3,604	-53.42%				
			2013-	2,753	-23.61%				
			Average =	**19,994**					
1003	**Excise Tax**					**556,600**	**556,600**	-	0.00%
	This is a tax paid by vehicle owners	Actual receipts last eleven years							
	each year. The amount of tax decreases		2003-	645,766					
	as the age of the vehicle increases.		2004-	668,815	3.57%				
	The rates are .024 yr. 1, .0175 yr. 2,		2005-	705,497	5.48%				
	.0135 yr. 3, .01 yr. 4, & .0065 yr 5		2006-	717,773	1.74%				
	.004 yr. 6 and older		2007-	715,208	-0.36%				
			2008-	718,853	0.51%				
			2009-	669,992	-6.80%				
			2010-	663,456	-0.98%				
			2011-	644,422	-2.87%				
			2012-	$ 657,499	2.03%				
			2013-	$ 690,468	5.01%				
			Average =	**681,614**					
1004	**Boat Excise Tax**	Actual receipts last eleven years				**4,500**	**4,500**	-	0.00%
			2003-	6,454					
	A tax paid by boat owners each year.		2004-	6,219	-3.64%				
	The amount of the tax is based on the		2005-	6,774	8.92%				
	length of the boat size or the motor		2006-	6,456	-4.69%				
	and the age of the boat		2007-	6,417	-0.60%				
			2008-	5,907	-7.95%				
			2009-	5,439	-7.93%				
			2010-	5,836	7.31%				
			2011-	5,683	-2.63%				
			2012-	$ 5,795	1.97%				
			2013-	$ 5,171	-10.77%				
			Average =	**6,014**					
1005	**Auto Registration Fees**	Actual receipts last eleven years				**16,000**	**16,000**	-	0.00%

REVENUE DETAILS

Account Number	Account Name	Details		Amount	Rate of Incr./(Decr.)	2014-2015 Budget	2013-2014 Budget	Decrease Increase	Percent Change
	Fee retained to register a vehicle at		2003-	17,919					
	the Town Office. Re-registration fee		2004-	17,945	0.15%				
	is $3.00 while new registration is		2005-	18,365	2.34%				
	$4.00.		2006-	19,640	6.94%				
			2007-	19,178	-2.35%				
			2008-	18,485	-3.61%				
			2009-	18,053	-2.34%				
			2010-	17,763	-1.61%				
			2011-	17,072	-3.89%				
			2012-	$ 16,620	-2.65%				
			2013-	$ 16,704	0.51%				
			Average =	**17,977**					
1006	**Recreation Vehicle Registration Fees**	Actual receipts last five years				**-**	**-**	-	n/a
	Fee retained to register a recreation		2003-	1,589					
	vehicle at the Town Office.		2004-	1,507	-5.16%				
	Town receives $1.00 per registration.		2005-	927	-38.49%				
	In 2006 combined with town clerk fees		2006-	-	-100.00%				
			Average =	**1,006**					
1007	**Interest on Taxes**	Actual receipts last eleven years				**24,000**	**24,000**	-	0.00%
	Interest charged for delinquent		2003-	21,132					
	tax bills. The State Tresurer sets this		2004-	22,645	7.16%				
	rate annually. Rate for 2014 is 7%.		2005-	17,675	-21.95%				
			2006-	20,150	14.00%				
			2007-	33,058	64.06%				
			2008-	35,068	6.08%				
			2009-	33,800	-3.62%				
			2010-	32,235	-4.63%				
			2011-	31,925	-0.96%				
			2012-	$ 26,194	-17.95%				
			2013-	$ 25,325	-3.32%				
			Average =	**27,201**					
1008	**Interest on Investment**					**88,135**	**74,414**	13,721	18.44%
	Interest earnings have been determined	Actual receipts last twelve years							
	based on estimated cash balances earning interest		2002-	170,762					
	at certificate of deposit and money market interest rates.		2003-	130,011	-23.86%				
			2004-	125,591	-3.40%				
			2005-	145,970	16.23%				
			2006-	291,337	99.59%				
			2007-	432,880	48.58%				
			2008-	464,125	7.22%				
			2009-	312,435	-32.68%				
			2010-	165,578	-47.00%				
			2011-	150,472	-9.12%				
			2012-	$ 137,018	-8.94%				
			2013-	$ 61,436	-55.16%				
			Average =	**215,635**					
1009	**Tax Lien Cost**	Actual receipts last eleven years				**12,988**	**11,210**	1,778	15.86%
	Fee is assessed to taxpayers who		2003-	5,832					

REVENUE DETAILS

Account Number	Account Name		Details		Rate of Incr./(Decr.)	2014-2015 Budget	2013-2014 Budget	Decrease Increase	Percent Change
	have liens placed on their property		2004-	6,665	14.28%				
	due to deliquesnt taxes.		2005-	5,773	-13.38%				
	Average cost per lien is $53.96		2006-	6,478	12.21%				
			2007-	9,464	46.10%				
			2008-	12,215	29.07%				
			2009-	11,013	-9.84%				
			2010-	12,276	11.46%				
			2011-	13,724	11.80%				
			2012- $	13,445	-2.04%				
			2013- $	13,124	-2.39%				
			Average =	**10,001**					
1010	**Town Clerk Revenues**					**10,000**	**10,000**	-	0.00%
	Fees generated for issuance of vital		Actual receipts last eleven years						
	records and fish and game licenses		2003-	7,408					
			2004-	8,371	13.00%				
			2005-	8,599	2.72%				
			2006-	10,329	20.12%				
			2007-	10,410	0.78%				
			2008-	11,823	13.57%				
			2009-	11,856	0.28%				
			2010-	10,905	-8.03%				
			2011-	12,145	11.38%				
			2012- $	11,832	-2.57%				
			2013- $	12,180	2.94%				
			Average =	**10,532**					
1011	**TIF Revenues**					**306,713**	**146,865**	159,848	108.84%
	TIF balance 6-30-2013 $294,040.13								
			Economic Devel. Dir, sal & bene -	74,192					
			Marketing & other costs-	13,852					
			Chamber Fest -	7,500					
			Amortization of Chambers Note Receivable	6,669					
			Capital Reserve Funding (See CIP Summary)	204,500					
				306,713					
1012	**Appropriation From Surplus**					**364,669**	**437,669**	(73,000)	-16.68%
			Actual receipts last eleven years						
	Anticipated balance 6-30-2014 -		2003-	110,000					
	Highway Improvements - Rt. 46	0	2004-	118,000	7.27%				
	Downtown Improvements (Library Façade)	0	2005-	285,000	141.53%				
	Appropriations -	145,000	2006-	303,000	6.32%				
	Silver Lake Reserve -	0	2007-	457,444	50.97%				
	Ambulance Equipment Reserve -	0	2008-	599,377	31.03%				
	Use of Surplus to reduce mil rate	113,000	2009-	736,645	22.90%				
	Amortization of Chambers Note Receivable	6,669	2010-	818,077	11.05%				
	Excise Tax to Highway Budget - Pavement	100,000	2011-	401,197	-50.96%				
		364,669	2012-	529,012	31.86%				
			2013-	181,385	-65.71%				
			Average =	**412,649**					

REVENUE DETAILS

Account Number	Account Name	Details			Rate of Incr./(Decr.)	2014-2015 Budget	2013-2014 Budget	Decrease Increase	Percent Change
1013	**Miscellaneous Income**					**1,000**	**1,000**	-	0.00%
	Income received but not budgeted	Actual receipts last eleven years							
		2003-		12,165					
		2004-		929	-92.36%				
		2005-		6,259	573.74%				
		2006-		1,451	-76.82%				
		2007-		5,730	294.91%				
		2008-		7,426	29.60%				
		2009-		39,947	437.92%				
		2010-		12,923	-67.65%				
		2011-		2,315	-82.09%				
		2012-	$	12,487	439.42%				
		2013-	$	1,498	-88.00%				
		Average =		**9,376**					
1014	**Homestead Reimbursement**					**79,412**	**78,116**	1,296	1.66%
		Actual receipts last eight years							
		2005-							
		2006-		115,001	n/a				
		2007-		110,293	-4.09%				
		2008-		109,784	-0.46%				
		2009-		100,664	-8.31%				
		2010-		96,082	-4.55%				
		2011-		72,814	-24.22%				
		2012-	$	72,895	0.11%				
		2013-	$	74,952	2.82%				
		Average =		**94,061**					
1016	**BETE Reimbursement**	2014-2015 figure per Assessor				682,120	**621,866**	60,254	9.69%
		Actual receipts last five years							
		2008-		-	n/a				
		2009-		258,374	n/a				
		2010-		464,976	79.96%				
		2011-		455,120	-2.12%				
		2012-	$	505,712	11.12%				
		2013-	$	581,143	14.92%				
		Average =		**453,065**					
1017	**Fee in Lieu of Taxes**					**10,800**	**10,800**	-	0.00%
		Actual receipts last four years							
		2009-		-	n/a				
		2010-		10,810	n/a				
		2011-		10,810	0.00%				
		2012-	$	10,810	0.00%				
		2013-	$	11,173	3.35%				
		Average =		**10,901**					
1018	**Copy Fees**					**-**	**-**	-	n/a
		Actual receipts last three years							
		2010-		-	n/a				

REVENUE DETAILS

Account Number	Account Name		Details			Rate of Incr./(Decr.)	2014-2015 Budget	2013-2014 Budget	Decrease Increase	Percent Change
			2011-		355	n/a				
			2012-	$	275	-22.35%				
			2013-	$	258	-6.21%				
			Average =		**296**					
1019	**School Designated Surplus**						**12,000**	**2,000**		
	Capital Reserve Funding (See CIP Summary)	12,000								
1201	**Planning Board Fees**						**1,000**	**1,000**	-	0.00%
	Fees generated from subdivision and land use permits.		Actual receipts last ten years							
			2004-		2,200					
			2005-		-	-100.00%				
			2006-		2,200	n/a				
			2007-		4,175	89.77%				
			2008-		1,868	-55.26%				
			2009-		1,768	-5.35%				
			2010-		3,220	82.14%				
			2011-		6,895	114.11%				
			2012-	$	1,731	-74.89%				
			2013-	$	150	-91.34%				
			Average =		**2,421**					
1202	**Code Enforcement Permit Fees**						**9,000**	**9,000**	-	0.00%
	Fees generated from building permits. New construction @.10 per square foot; renovations @ .05 per sq. ft. and misc. at $10 per permit.		Actual receipts last eleven years							
			2003-		13,891					
			2004-		15,751	13.39%				
			2005-		14,333	-9.00%				
			2006-		12,727	-11.20%				
			2007-		12,962	1.84%				
			2008-		7,539	-41.84%				
			2009-		7,536	-0.04%				
			2010-		9,504	26.11%				
			2011-		8,405	-11.55%				
			2012-	$	5,911	-29.68%				
			2013-	$	5,810	-1.70%				
			Average =		**10,397**					
1203	**Plumbing Permit Fees**						**2,500**	**2,500**	-	0.00%
	Fees generated from issuance of plumbing permits. 25% of fee must be returned to the State. Fees set by State.		Actual receipts last eleven years							
			2003-		5,390					
			2004-		6,528	21.11%				
			2005-		4,866	-25.46%				
			2006-		5,771	18.60%				
			2007-		3,854	-33.22%				
			2008-		4,356	13.03%				
			2009-		2,807	-35.55%				
			2010-		3,008	7.13%				
			2011-		3,377	12.29%				
			2012-	$	5,318	57.48%				

REVENUE DETAILS

Account Number	Account Name	Details			Rate of Incr./(Decr.)	2014-2015 Budget	2013-2014 Budget	Decrease Increase	Percent Change
		2013-	$	4,853	-8.76%				
		Average =		**4,557**					
1301	**General Assistance**					**6,000**	**2,500**	3,500	140.00%
	May not be funded by a trust fund or will not be eligible for reimbursement; reimbursement rate is based on % of state valuation	Actual receipts last eight years							
		2006-		3,489					
		2007-		3,343	-4.18%				
		2008-		3,341	-0.07%				
		2009-		2,831	-15.25%				
		2010-		2,375	-16.14%				
		2011-		2,229	-6.13%				
		2012-	$	2,841	27.45%				
		2013-	$	6,217	118.85%				
		Average =		**3,333**					
1302	**Tree Growth**					**22,120**	**14,000**	8,120	58.00%
		Actual receipts last seven years							
		2006-		-					
		2007-		17,531	n/a				
		2008-		19,461	11.01%				
		2009-		28,341	45.63%				
		2010-		23,942	-15.52%				
		2011-		19,822	-17.21%				
		2012-	$	31,548	59.16%				
		2013-	$	26,856	-14.87%				
		Average =		**20,938**					
1303	**Maine Revenue Sharing**					**207,235**	**200,000**	7,235	3.62%
	Revenue received from State based on sales tax and income tax receipts. **See State Web site projection dated 4/14/15 plus $50,000 from State Revenue Sharing reserve.**	Actual receipts last ten years							
		2004-		358,000					
		2005-		830,000	131.84%				
		2006-		478,557	-42.34%				
		2007-		479,230	0.14%				
		2008-		494,397	3.16%				
		2009-		461,059	-6.74%				
		2010-		384,870	-16.52%				
		2011-		311,061	-19.18%				
		2012-	$	288,397	-7.29%				
		2013-	$	273,395	-5.20%				
		Average =		**435,897**					
1304	**Veterans' Reimbursement**					**2,000**	**2,000**	-	0.00%
		Actual receipts last seven years							
		2006-		-					
		2007-		2,442	n/a				
		2008-		2,419	-0.94%				
		2009-		2,398	-0.87%				
		2010-		3,361	40.16%				
		2011-		2,413	-28.21%				
		2012-	$	3,150	30.54%				
		2013-	$	2,925	-7.14%				
		Average =		**2,730**					

REVENUE DETAILS

Account Number	Account Name	Details		Rate of Incr./(Decr.)	2014-2015 Budget	2013-2014 Budget	Decrease Increase	Percent Change
51	**PROTECTION**							
2001	**Fire Protection Subsidies**				**32,708**	**31,207**	1,501	4.81%
	See budget details for Account #5110	Actual receipts last eleven years						
	Town of Verona Island	2003-	20,641					
		2004-	21,933	6.26%				
	Increase based on projected	2005-	22,459	2.40%				
	capital improvements	2006-	22,962	2.24%				
		2007-	23,797	3.64%				
		2008-	24,809	4.25%				
		2009-	25,829	4.11%				
		2010-	26,484	2.54%				
		2011-	28,916	9.18%				
		2012- $	30,927	6.96%				
		2013- $	30,929	0.01%				
		Average =	**25,426**					
2002	**Ambulance User Fees**				**306,500**	**241,500**	65,000	26.92%
	Ambulances Charges	Actual receipts last eleven years						
	Based on 850 runs	2003-	193,768					
		2004-	165,482	-14.60%				
		2005-	162,862	-1.58%				
		2006-	188,809	15.93%				
		2007-	277,273	46.85%				
		2008-	251,319	-9.36%				
		2009-	286,602	14.04%				
		2010-	239,467	-16.45%				
		2011-	279,621	16.77%				
		2012- $	308,639	10.38%				
		2013- $	423,450	37.20%				
		Average =	**252,481**					
2003	**Ambulance Subsidies**				**42,042**	**43,029**	(987)	-2.29%
	See budget details for Account #5130	Actual receipts last eleven years						
	Town of Verona Island	2003-	22,005					
	Orland	2004-	20,971	-4.70%				
		2005-	21,337	1.75%				
		2006-	24,141	13.14%				
		2007-	25,495	5.61%				
		2008-	29,162	14.38%				
		2009-	34,609	18.68%				
		2010-	37,741	9.05%				
		2011-	39,608	4.95%				
		2012- $	41,616	5.07%				
		2013- $	42,792	2.82%				
		Average =	**30,861**					
2004	**Non Receipting Revenue Ambulance**				**115,000**	**103,500**	11,500	11.11%
	Bad debt, Third Party Allowances							
	Collection costs & ALS Backup							

REVENUE DETAILS

Account Number	Account Name	Details			Rate of Incr./(Decr.)	2014-2015 Budget	2013-2014 Budget	Decrease Increase	Percent Change
2005	**Misc. Fire Revenue**	Actual receipts last six years				**-**	**-**	-	n/a
			2008-	3,054	n/a				
			2009-	3,442	12.70%				
			2010-	2,916	-15.28%				
			2011-	259	-91.11%				
			2012-	$ 3,453	1231.78%				
			2013-	$ 265	-92.32%				
			Average =	**2,232**					
2201	**Police Revenues**					**34,715**	**29,000**	5,715	19.71%
	Fees generated from parking violations	Actual receipts last eleven years							
	and officer court time		2003-	3,109					
	RSU #25 reimbursement for School Resource Officer		2004-	3,058	-1.64%				
	$ 32,715.00		2005-	2,068	-32.37%				
			2006-	2,053	-0.73%				
			2007-	2,124	3.43%				
			2008-	9,986	370.28%				
			2009-	7,277	-27.13%				
			2010-	7,349	0.99%				
			2011-	5,913	-19.54%				
			2012-	$ 6,532	10.46%				
			2013-	$ 6,646	1.75%				
			Average =	**5,101**					
2203	**Animal Control Fees**					**6,497**	**6,397**	100	1.56%
	Fees generated for boarding of animals	Actual receipts last ten years							
	at the shelter and from Orland, Verona		2004-	1,347					
	and Prospect		2005-	2,113	56.87%				
	Subsidies:		2006-	1,413	-33.13%				
	Orland 550.00		2007-	895	-36.65%				
	Orrington 3,697.00		2008-	3,523	293.58%				
	Prospect 250.00		2009-	3,219	-8.63%				
	4,497.00		2010-	5,094	58.23%				
			2011-	2,943	-42.22%				
			2012-	$ 6,677	126.86%				
			2013-	$ 9,642	44.42%				
			Average =	**3,687**					
2401	**Dispatch Subsidies**					**13,566**	**12,800**	766	5.98%
	See budget details for account #5125	Actual receipts last ten years							
	Town of Orland		2004-	6,308					
			2005-	8,188	29.80%				
			2006-	9,505	16.08%				
			2007-	10,592	11.44%				
			2008-	11,706	10.52%				
			2009-	11,740	0.29%				
			2010-	11,774	0.29%				
			2011-	12,068	2.49%				
			2012-	$ 12,187	0.99%				
			2013-	$ 12,494	2.51%				

REVENUE DETAILS

Account Number	Account Name	Details		Rate of Incr./(Decr.)	2014-2015 Budget	2013-2014 Budget	Decrease Increase	Percent Change
		Average =	**10,656**					
52	**STREET & WAYS**							
3001	**Highway Revenues**				**7,300**	**1,000**	6,300	630.00%
	Revenues generated by the Highway Dept.	Actual receipts last eleven years						
	for work done for other departments such	2003-	420					
	as the school.	2004-	25,358	5937.62%				
	Piling, turning, drying sludge - Sewer $6,300	2005-	1,740	-93.14%				
		2006-	1,372	-21.15%				
		2007-	1,549	12.93%				
		2008-	14,349	826.07%				
		2009-	563	-96.07%				
		2010-	320	-43.18%				
		2011-	2,767	764.64%				
		2012- $	240	-91.33%				
		2013- $	860	258.33%				
		Average =	**4,503**					
3003	**Highway Block Grant**				**60,772**	**67,524**	(6,752)	-10.00%
	Funds received from State for	Actual receipts last eleven years						
	highway purposes. Allocated based	2003-	69,464					
	on the number of miles owned and	2004-	68,500	-1.39%				
	maintained by the Town	2005-	69,084	0.85%				
		2006-	69,464	0.55%				
		2007-	73,772	6.20%				
		2008-	74,908	1.54%				
		2009-	69,640	-7.03%				
		2010-	67,524	-3.04%				
		2011-	67,524	0.00%				
		2012- $	67,524	0.00%				
		2013- $	67,524	0.00%				
		Average =	**69,539**					
53	**HEALTH & SANITATION**							
4001	**Solid Waste Subsidies**				**104,671**	**92,060**	12,611	13.70%
	See budget details for Account #53-531	Actual receipts last eleven years						
	Town of Orland	2003-	81,060					
		2004-	82,760	2.10%				
		2005-	82,741	-0.02%				
		2006-	80,059	-3.24%				
		2007-	86,271	7.76%				
		2008-	89,972	4.29%				
		2009-	88,512	-1.62%				
		2010-	84,306	-4.75%				
		2011-	87,702	4.03%				
		2012- $	87,023	-0.77%				
		2013- $	90,148	3.59%				
		Average =	**85,505**					

REVENUE DETAILS

Account Number	Account Name	Details			Rate of Incr./(Decr.)	2014-2015 Budget	2013-2014 Budget	Decrease Increase	Percent Change
4002	**Recycling Revenue**					**24,600**	**24,600**	-	0.00%
	See budget details for Account #53-531	2007-		35,933					
		2008-		44,575	24.05%				
		2009-		27,154	-39.08%				
		2010-		27,098	-0.20%				
		2011-		41,208	52.07%				
		2012-	$	40,289	-2.23%				
		2013-	$	23,950	-40.55%				
		Average =		**34,315**					
4003	**Solid Waste Fees**					**47,720**	**47,720**	-	0.00%
	See budget details for Account #53-531	2007-		59,180					
		2008-		61,542	3.99%				
		2009-		55,780	-9.36%				
		2010-		62,591	12.21%				
		2011-		57,842	-7.59%				
		2012-	$	57,120	-1.25%				
		2013-	$	47,131	-17.49%				
		Average =		**57,312**					
4004	**MRC Revenues**					**45,000**	**45,000**	-	0.00%
	See budget details for Account #53-531	2007-		46,127					
		2008-		41,278	-10.51%				
		2009-		49,774	20.58%				
		2010-		57,551	15.63%				
		2011-		54,422	-5.44%				
		2012-	$	52,973	-2.66%				
		2013-	$	47,995	-9.40%				
		Average =		**50,017**					
4005	**Budgetary Solid Waste Revenues**						**-**	-	n/a
	Discontinue recording in FY 2014 per recommendation of external auditors.	2007-		62,748					
		2008-		66,253	5.59%				
		2009-		60,506	-8.67%				
		2010-		65,932	8.97%				
		2011-		70,295	6.62%				
		2012-	$	72,929	3.75%				
		2013-	$	68,807	-5.65%				
		Average =		**66,781**					
4006	**Spofford Funds**					**4,500**	**4,500**	-	0.00%
	To fund **Bucksport Community Concerns**								
	Interest earnings from Permanent Fund								
55	**EDUCATION**								
6001	**Educational Revenues**					-	-	-	n/a
	See School budget details	Actual receipts last six years							
		2003-		4,153,092					
		2004-		4,772,025	14.90%				
		2005-		5,386,479	12.88%				

REVENUE DETAILS

Account Number	Account Name	Details			Rate of Incr./(Decr.)	2014-2015 Budget	2013-2014 Budget	Decrease Increase	Percent Change
			2006-	6,115,233	13.53%				
			2007-	6,202,903	1.43%				
			2008-	6,459,858	4.14%				
			Average =	**5,514,932**					
6002	**Adult Education Revenues**					-	-	-	n/a
	See School budget details	Actual receipts last six years							
			2003-	100,800					
			2004-	102,400	1.59%				
			2005-	106,150	3.66%				
			2006-	117,772	10.95%				
			2007-	176,230	49.64%				
			2008-	90,437	-48.68%				
			Average =	**115,631**					
56	**RECREATION**								
7001	**Recreation Subsidies**					**7,134**	**7,053**	81	1.15%
		Actual receipts last eleven years							
	Prospect - $ 1,035		2003-	6,937					
	Verona - $ 3,099		2004-	7,082	2.09%				
	Orland - $ 3,000		2005-	7,287	2.89%				
	Total - $ 7,134		2006-	7,377	1.24%				
			2007-	7,711	4.53%				
			2008-	7,939	2.95%				
			2009-	8,176	2.99%				
			2010-	8,447	3.31%				
			2011-	8,632	2.19%				
			2012- $	8,756	1.44%				
			2013- $	7,924	-9.50%				
			Average =	**7,842**					
7002	**Recreation Revenues**					**29,875**	**21,978**	7,897	35.93%
	See budget details for Account #5610	Actual receipts last eleven years							
			2003-	17,650					
			2004-	19,157	8.54%				
			2005-	24,705	28.96%				
			2006-	22,938	-7.15%				
			2007-	30,461	32.80%				
			2008-	32,448	6.52%				
			2009-	26,707	-17.69%				
			2010-	24,611	-7.85%				
			2011-	28,052	13.98%				
			2012- $	28,021	-0.11%				
			2013- $	30,690	9.52%				
			Average =	**25,949**					
7003	**Recreation Soccer Fees**					-	-	-	n/a
		Actual receipts last five years							
			2008-	-	n/a				
			2009-	802	n/a				

REVENUE DETAILS

Account Number	Account Name	Details			Rate of Incr./(Decr.)	2014-2015 Budget	2013-2014 Budget	Decrease Increase	Percent Change
		2010-		1,110	38.34%				
		2011-		-	-100.00%				
		2012-	$	235	n/a				
		Average =		**537**					
7004	**Recreation Facility Rent**					**10,086**	**9,840**	246	2.50%
	8% operating cost Jewett School	Actual receipts last eight years							
	Community Center - Head Start	2006-		7,642					
	NOTE: Revenues used to fund	2007-		8,732	14.26%				
	capital improvements	2008-		7,983	-8.58%				
		2009-		8,898	11.46%				
		2010-		8,916	0.20%				
		2011-		9,145	2.57%				
		2012-	$	9,372	2.48%				
		2013-	$	9,600	2.43%				
		Average =		**8,786**					
7005	**Senior Fitness Activity Fees**					**1,000**	**1,000**	-	0.00%
		Actual receipts last eight years							
		2006-		1,803					
		2007-		840	-53.39%				
		2008-		809	-3.68%				
		2009-		905	11.79%				
		2010-		1,116	23.37%				
		2011-		1,011	-9.44%				
		2012-	$	1,015	0.38%				
		2013-	$	1,087	7.14%				
		Average =		**1,073**					
7006	**Snowmobile Revenues**					**1,100**	**1,100**	-	0.00%
	Fees received from the State of Maine	Actual receipts last eleven years							
	generated from registration of snowmobiles	2003-		1,177					
		2004-		1,530	29.99%				
		2005-		1,226	-19.87%				
		2006-		1,594	30.02%				
		2007-		1,092	-31.47%				
		2008-		1,536	40.61%				
		2009-		1,476	-3.88%				
		2010-		1,602	8.52%				
		2011-		1,536	-4.13%				
		2012-		1,100	-28.38%				
		2013-		722	-34.40%				
		Average =		**1,326**					
7007	**Cable TV Revenues**					**40,000**	**63,000**	(23,000)	-36.51%
	Revenues equal to 5% of the Cable TV fees.	Actual receipts last eleven years							
	Note: FY 14 accrued revenues for	2003-		19,236					
	Jan. - June 2014: one-time catch-up.	2004-		25,047	30.21%				
		2005-		28,892	15.35%				
		2006-		30,388	5.18%				
		2007-		34,262	12.75%				
		2008-		35,114	2.48%				

REVENUE DETAILS

Account Number	Account Name		Details			Rate of Incr./(Decr.)	2014-2015 Budget	2013-2014 Budget	Decrease Increase	Percent Change
			2009-		38,966	10.97%				
			2010-		43,246	10.98%				
			2011-		46,507	7.54%				
			2012-	$	48,091	3.41%				
			2013-	$	47,618	-0.98%				
			Average =		**36,124**					
7008	**Docking and Mooring Fees**							**320**	(320)	-100.00%
	< = 19 feet	$25								
	> 19 feet	$320								
	Overnight docking fees	$0	2008-		3,989	n/a				
	Waterfront Marina Lease - Port Harbor Marine		2009-		4,092	2.58%				
			2010-		3,870	-5.43%				
			2011-		3,355	-13.31%				
			2012-		1,155	-65.57%				
			2013-	$	1,047	-9.35%				
			Average =		**2,918**					
	TOTALS						**12,118,598**	**11,545,047**	573,551	4.97%
			Expense Summary:				**12,118,598**	**11,545,047**		
							-	-		

Account Number	Account Name	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2011-2012 Actual Expenses	2012-2013 Budget	2012-2013 Actual Expenses	2013-2014 Budget	2014-2015 Budget	Increase (Decrease)	Percent Change
50	**GENERAL GOVERNMENT**												
501	**Administration**												
01	Manager's Salary	82,585	80,362	89,192	89,192	89,192	88,905	78,500	78,474	80,308	80,938	630	0.80%
02	Office Staff Salary	204,679	201,438	211,675	211,675	212,042	211,897	218,502	215,747	238,523	244,549	6,026	2.76%
03	Council Salaries	8,700	7,110	8,700	6,490	8,700	9,880	8,700	6,420	8,700	8,700	-	0.00%
04	Election Clerks	1,984	1,996	1,989	1,517	1,989	1,610	2,084	2,068	2,110	2,120	10	0.48%
21	Manager's Expenses	4,000	3,994	4,000	3,980	4,000	4,000	4,480	4,480	4,480	7,000	2,520	56.25%
22	Council Expenses	1,710	1,455	1,710	1,098	1,710	2,344	1,710	1,348	1,710	1,710	-	0.00%
23	Office Staff Expenses	1,650	1,246	1,650	1,577	1,650	1,553	1,650	1,336	1,650	1,650	-	0.00%
31	Office Supplies	7,150	5,727	7,150	6,538	7,150	6,570	7,150	8,184	7,150	7,150	-	0.00%
32	Software Support	5,725	5,672	6,150	6,239	6,300	6,392	6,855	6,854	6,855	7,306	451	6.58%
33	Postage	6,655	6,362	6,655	3,937	4,910	4,709	4,910	2,162	5,033	5,121	88	1.79%
34	Printing	4,930	1,342	2,875	1,947	2,830	1,542	2,886	1,938	2,815	2,841	26	0.90%
35	Advertising	2,200	2,299	2,300	2,412	2,300	1,754	2,300	3,050	2,300	2,300	-	0.00%
41	Equipment Purchase	1,000	837	1,000	678	1,000	767	1,000	-	1,000	1,000	-	0.00%
51	Equipment Main & Repairs	7,310	6,139	7,310	4,435	7,310	5,818	7,310	5,081	7,710	7,110	(600)	-8.21%
61	Telephone	2,984	2,037	2,984	1,651	2,744	1,694	2,744	1,916	2,744	2,754	10	0.36%
93	Audit	13,640	12,841	12,440	11,905	12,440	12,065	12,440	9,565	15,065	9,665	(5,400)	-43.41%
94	Tax Lien Cost	7,970	7,035	9,408	9,726	9,931	10,365	10,331	9,762	11,210	12,988	1,778	17.21%
95	Legal Cost	15,000	36,375	15,000	14,877	15,000	7,615	15,000	7,179	15,000	15,000	-	0.00%
96	MMA Dues	7,498	7,123	7,123	7,230	7,410	7,338	7,485	7,481	7,631	7,600	(31)	-0.41%
501	TOTAL ADMINISTRATION	387,370	391,389	399,311	387,104	398,608	386,819	396,037	373,045	421,994	427,502	5,508	1.39%
502	**Municipal Planning**												
01	Code Enforcement Salary	46,738	46,918	48,131	48,131	48,131	48,316	49,575	49,566	50,513	51,266	753	1.52%
02	Planning Board Salary	2,320	2,205	2,320	1,740	2,320	2,140	2,320	1,410	2,320	2,320	-	0.00%
03	Planning Board Secretary	760	880	760	640	760	760	760	650	760	760	-	0.00%
21	Planning Board Expenses	325	590	325	269	490	376	325	202	325	325	-	0.00%
22	CEO Expenses	1,550	1,080	1,550	1,279	1,700	1,666	1,916	1,344	1,916	2,216	300	15.66%
31	Office Supplies	800	419	800	320	800	552	800	411	800	800	-	0.00%
33	Postage	360	260	360	262	365	419	430	215	441	448	7	1.63%
34	Printing	85	99	85	68	100	82	100	17	100	100	-	0.00%
35	Advertising	250		250	102	250	196	250	-	250	250	-	0.00%
93	Hancock Planning Dues	1,150	1,150	1,150	1,185	1,220	1,220	1,250	1,250	1,150	1,340	190	15.20%
94	Mapping	900	370	900	140	900	140	900	-	900	600	(300)	-33.33%
502	TOTAL MUNICIPAL PLAN.	55,238	53,971	56,631	54,136	57,036	55,868	58,626	55,066	59,475	60,425	950	1.62%
503	**Assessor's Office**												
01	Assessor's Salary	55,185	49,456	20,811	35,240	20,811	25,851	50,449	49,979	51,404	52,168	764	1.51%
02	Office Salary	200		200	-	200	-	200	456	-	-	-	0.00%
21	Assessor's Expense	635	319	635	460	635	779	635	437	635	685	50	7.87%
24	Training Cost	800	123	700	437	500	185	500	541	500	500	-	0.00%
31	Office Supplies	880	332	780	38	680	205	680	419	680	680	-	0.00%
32	Software Support	1,830	1,820	2,000	1,966	2,200	2,150	2,306	2,147	2,306	2,412	106	4.60%
33	Postage	500	170	500	162	500	171	500	302	513	513	-	0.00%
34	Printing	150	53	150	(73)	150	(93)	150	43	150	150	-	0.00%
35	Advertising	100		100	-	100	635	100	-	100	100	-	0.00%
51	Equipment Main. & Repairs	200		200	-	200	-	200	-	200	200	-	0.00%
61	Telephone	684	329	684	326	684	303	684	454	684	684	-	0.00%
90	Contracted Services	-	-	34,374	14,323	34,374	23,622	-	-	-	-	-	n/a
93	Transfer Cost	500	297	500	190	500	190	500	200	500	450	(50)	-10.00%
503	TOTAL ASSESSOR'S COST	61,664	52,898	61,634	53,070	61,534	53,997	56,904	54,979	57,672	58,542	870	1.53%
504	**Municipal Building**												
01	Custodian Salary	8,580	7,190	6,695	5,333	6,695	5,153	6,897	4,293	9,521	9,662	141	2.04%
39	Building Supplies	830	705	830	760	830	853	1,070	699	1,070	1,070	-	n/a
52	Building Repairs & Main.	2,655	1,995	2,655	1,729	2,655	3,044	2,655	4,043	2,655	2,655	-	0.00%
71	Heating Fuel	2,730	1,616	3,253	2,091	3,500	2,827	3,500	2,692	3,021	3,021	-	260.03%
81	Electricity	6,615	5,216	6,615	3,929	6,240	4,954	6,000	4,442	6,000	6,000	-	0.00%

Account Number	Account Name	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2011-2012 Actual Expenses	2012-2013 Budget	2012-2013 Actual Expenses	2013-2014 Budget	2014-2015 Budget	Increase (Decrease)	Percent Change
82	Water & Sewer	470	362	470	401	470	513	470	554	654	654	-	0.00%
504	TOTAL MUNICIPAL BUILD.	21,880	17,085	20,518	14,243	20,390	17,343	20,592	16,722	22,921	23,062	141	0.68%
505	**Insurance & Benefits**												
86	Workers Compensation	64,957	41,923	54,715	53,868	60,313	54,635	64,979	49,889	67,375	76,476	9,101	n/a
90	Sick & Vacation Reserve Transf										5,000	5,000	n/a
91	Health Reimbursement Account								5,168				
92	Social Security	151,211	139,878	153,826	144,614	154,430	157,255	162,299	148,727	168,124	167,776	(348)	-0.21%
93	Group Life Insurance	22,577	14,144	20,135	14,573	19,818	15,143	21,169	15,643	23,266	24,076	810	3.83%
94	Maine State Retirement	-	(3,259)	-	(3,352)	-	(3,076)	-	(3,233)		-	-	n/a
95	Health Insurance	357,553	322,552	373,062	374,921	436,623	355,505	395,152	359,228	453,835	488,839	35,004	8.86%
96	Income Protection	20,839	19,569	21,312	19,977	21,500	20,205	21,313	20,840	22,322	22,777	455	2.13%
97	Unemployment Compen.	1,000	1,564	1,000	1,000	1,000	573	1,000	(2,176)	1,000	1,000	-	0.00%
98	General Liability	58,500	48,381	58,500	47,444	58,500	48,797	58,500	46,698	50,000	56,801	6,801	11.63%
99	Public Liability Insurance	8,500	4,694	8,500	6,935	8,500	6,412	8,500	5,899	6,200	7,033	833	9.80%
505	TOTAL INSUR. & BENEFIT	685,137	589,446	691,050	659,981	760,684	655,449	732,912	646,684	792,122	849,778	57,656	7.87%
506	**Contingency**												
92	Contingency Expenses	4,000	2,769	4,000	3,607	4,000	3,591	4,000	5,163	34,000	14,000	(20,000)	-500.00%
506	TOTAL CONTINGENCY	4,000	2,769	4,000	3,607	4,000	3,591	4,000	5,163	34,000	14,000	(20,000)	-500.00%
507	**Public Access Channel**												
01	Regular Payroll	2,407	1,491	1,813	1,484	1,813	1,373	1,866	474	1,894	1,150	(744)	-39.87%
37	Program Supplies	125	-	125	-	125	-	125	5	125	125	-	0.00%
51	Maintenance & Repair	1,500	105	1,500	60	1,500	-	1,500	1,020	1,500	1,500	-	0.00%
507	TOTAL PUBLIC ACCESS CHAN.	4,032	1,596	3,438	1,544	3,438	1,373	3,491	1,499	3,519	2,775	(744)	-21.31%
508	**Economic Development**												
01	Regular Payroll	53,151	51,720	54,746	54,746	54,746	54,956	56,388	56,389	57,461	58,316	855	1.52%
23	Dues & Travel	5,285	4,483	5,285	4,273	5,285	4,787	5,285	4,772	5,285	5,285	-	0.00%
24	Training Cost	500	70	500	270	500	305	500	280	500	500	-	0.00%
31	Office Supplies	500	403	500	447	500	734	500	326	500	500	-	0.00%
33	Postage	400	19	400	8	400	52	400	37	410	417	7	1.75%
61	Telephone	500	180	500	404	500	360	500	461	500	500	-	0.00%
91	Miscellaneous	700	75	700	-	200	190	200	255	200	200	-	0.00%
92	Marketing	4,000	4,700	4,000	3,145	4,500	5,188	4,500	2,132	6,450	6,450	-	0.00%
508	TOTAL ECONOMIC DEVELOP.	65,036	61,650	66,631	63,293	66,631	66,573	68,273	64,653	71,306	72,168	862	1.26%
50	**TOTAL GENERAL GOVERN.**	**1,284,357**	**1,170,804**	**1,303,213**	**1,236,977**	**1,372,321**	**1,241,013**	**1,340,835**	**1,217,810**	**1,463,009**	**1,508,252**	**45,243**	3.37%
51	**PROTECTION**												
511	**Fire Protection**												
01	Full-time Regular	210,025	212,367	218,794	218,794	218,794	220,537	226,690	227,662	234,982	238,509	3,527	1.56%
02	Full-time Extra	30,348	27,166	31,754	36,443	34,064	30,924	35,363	25,029	36,740	38,563	1,823	5.16%
03	Call Firemen	31,761	17,038	33,024	15,651	33,024	16,213	33,696	21,729	35,150	35,693	543	1.61%
04	Training Payroll	11,443	10,631	11,875	7,078	12,256	10,199	12,441	10,675	12,745	12,940	195	1.57%
05	Officers' Salaries	2,500	2,500	2,500	2,400	2,500	2,450	2,500	2,450	2,500	2,550	50	2.00%
21	Chief's Expense	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,108	1,125	1,205	80	7.11%
22	Clothing Allowance	2,900	2,903	2,950	2,759	2,950	2,822	2,950	2,858	2,950	2,950	-	0.00%
23	Dues & Travel	450	157	450	215	450	116	450	100	450	450	-	0.00%
24	Training Expenses	600	160	600	302	600	360	600	75	600	600	-	0.00%
31	Office Supplies	347	1,126	347	287	347	251	347	345	347	400	53	15.27%
33	Postage	100	23	100	18	100	93	100	14	102	111	9	9.00%
37	Fire Fighting Supplies	2,700	2,601	2,700	2,654	2,700	2,547	2,700	2,579	2,700	3,000	300	11.11%
41	Equipment Purchase	8,700	9,036	8,700	8,671	8,700	8,671	8,700	8,674	8,700	9,000	300	3.45%
51	Equipment Main. & Repair	8,625	7,487	8,625	9,336	8,950	9,164	8,950	7,994	8,950	11,950	3,000	33.52%

Account Number	Account Name	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2011-2012 Actual Expenses	2012-2013 Budget	2012-2013 Actual Expenses	2013-2014 Budget	2014-2015 Budget	Increase (Decrease)	Percent Change
61	Telephone	1,422	939	1,422	895	1,097	961	1,097	1,548	1,562	1,702	140	12.76%
72	Fuel Vehicles	3,500	2,194	3,920	3,623	5,185	4,411	5,555	4,697	5,381	4,831	(550)	-9.90%
91	Miscellaneous	2,860	2,320	2,860	1,284	2,860	2,560	2,490	1,738	2,490	2,490	-	0.00%
511	TOTAL FIRE PROTECTION	319,406	299,771	331,746	311,533	335,702	313,404	345,754	319,275	357,474	366,944	9,470	2.74%
512	**Police Protection**												
01	Full-time Regular	289,740	264,930	295,643	294,208	298,179	299,335	310,776	309,301	351,956	365,413	13,457	4.33%
02	Full-time Extra	43,650	43,358	44,334	34,298	47,104	35,119	50,546	44,742	52,282	54,663	2,381	4.71%
03	Reserve Salary	9,249	4,514	8,527	4,815	8,527	5,618	8,786	5,938	-	-	-	0.00%
04	Training Payroll	7,559	3,398	7,704	3,462	7,778	4,840	8,120	5,429	9,140	10,690	1,550	19.09%
05	Investigation Salary	3,260	1,655	3,358	844	3,358	1,679	3,459	1,213	3,358	3,455	97	2.80%
06	Animal Control	4,452	4,464	4,596	4,596	4,596	7,491	7,481	7,943	7,481	7,481	-	0.00%
07	Harbor Master	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%
21	Chief's Expense	950	478	950	882	950	334	950	835	950	950	-	0.00%
22	Clothing Allowance	6,825	4,522	6,965	3,915	6,965	3,302	6,965	4,170	7,960	7,960	-	0.00%
23	Dues & Travel	438	272	438	235	438	285	438	273	438	438	-	0.00%
24	Training cost	1,755	1,650	1,755	914	1,755	1,050	1,755	1,228	1,755	1,755	-	0.00%
33	Postage	330	156	330	145	330	152	330	144	330	330	-	0.00%
37	Dog Pound Supplies	1,000	376	1,000	992	1,000	1,201	1,000	1,417	1,000	1,000	-	0.00%
41	Equipment purchase	3,550	3,088	3,550	3,157	3,550	3,519	3,550	2,951	3,550	3,550	-	0.00%
51	Equipment Main. & Repair	5,365	4,313	5,365	7,012	5,365	4,714	5,365	5,512	5,365	5,365	-	0.00%
61	Telephone	4,740	3,864	4,740	3,572	4,740	4,139	4,740	4,177	4,740	4,740	-	0.00%
71	Heating Fuel	945	770	487	586	787	593	787	546	825	825	-	0.00%
72	Fuel Vehicles	15,000	16,026	16,800	18,266	26,270	22,923	26,640	22,530	29,520	22,121	(7,399)	-27.77%
91	Miscellaneous	400	1,109	400	98	400	220	400	-	400	400	-	0.00%
92	DARE	1,482	1,261	1,482	1,632	1,482	1,710	1,526	1,488	-	-	-	0.00%
512	TOTAL POLICE PROTECTION	401,690	361,203	409,424	384,629	424,574	399,223	444,614	420,836	482,050	492,136	10,086	2.27%
513	**Dispatch Service**												
01	Full-time Regular	122,019	119,879	127,492	123,380	127,353	126,691	131,608	130,157	134,964	137,006	2,042	1.55%
02	Full-time Extra	20,600	23,773	21,513	19,959	21,494	18,410	23,287	25,279	23,798	24,164	366	1.57%
04	Training Payroll	2,833	1,869	2,920	2,489	2,919	2,835	3,004	1,038	3,051	3,086	35	1.17%
22	Clothing Allowance	280	108	280	189	280	-	280	-	280	280	-	0.00%
23	Dues and Travel	325	-	325	240	325	-	325	-	325	350	25	7.69%
24	Training Expenses	350	25	350	-	350	95	350	-	350	350	-	0.00%
31	Office Supplies	4,585	7,739	4,585	3,653	4,585	2,105	4,585	2,009	4,585	4,585	-	0.00%
33	Postage	100	-	100	-	100	-	100	-	100	100	-	0.00%
51	Equip. Main. & Repair	6,020	118	6,020	4,884	6,020	5,218	6,050	4,982	6,050	6,400	350	5.79%
61	Telephone	2,790	2,340	2,790	2,286	2,946	2,429	2,946	2,360	2,946	2,946	-	0.00%
91	Miscellaneous	200	200	200	-	200	-	200	-	200	200	-	0.00%
513	TOTAL DISPATCH COST	160,102	156,052	166,575	157,080	166,572	157,784	172,735	165,825	176,649	179,467	2,818	1.63%
514	**Ambulance Service**												
01	Attendants Payroll	76,670	67,586	78,500	69,706	78,500	68,908	100,401	93,515	114,876	122,424	7,548	7.52%
03	Director's Salary	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,545	45	3.00%
04	Training Payroll	5,519	5,493	5,605	5,282	5,715	5,447	5,920	5,008	6,086	7,208	1,122	18.95%
23	Dues & Travel	1,600	1,666	1,600	1,842	1,850	1,470	1,850	1,620	1,850	1,910	60	3.24%
24	Training Expenses	2,000	1,865	2,000	505	2,000	1,494	2,000	1,525	2,000	2,270	270	13.50%
31	Office Supplies	530	1,492	530	521	530	480	530	484	530	600	70	13.21%
32	Software Support	1,100	995	1,100	1,095	1,200	1,095	1,200	1,095	1,200	1,200	-	0.00%
33	Postage	688	264	688	411	375	600	474	580	613	706	93	19.62%
35	Advertising	300	-	300	-	300	-	300	-	300	300	-	0.00%
37	Ambulance Supplies	10,825	11,227	10,825	12,538	10,825	11,679	12,150	14,743	12,380	15,645	3,265	26.87%
41	Equipment Purchase	1,500	1,488	1,500	1,141	1,500	1,475	1,500	1,098	1,800	2,250	450	30.00%
51	Equipment Main. & Repair	4,245	3,429	4,245	5,311	4,616	4,073	4,616	6,366	4,616	9,268	4,652	100.78%
61	Telephone	1,278	721	1,278	607	870	745	870	813	870	1,420	550	63.22%
72	Fuel Vehicles	7,000	6,031	7,840	7,992	10,640	10,227	10,640	11,146	10,221	12,092	1,871	17.58%
90	Contracted Services								-	1,200	1,200	-	n/a
91	Miscellaneous	200	40	200	36	200	115	750	563	732	732	-	0.00%
92	ALS Backup	813	1,725	813	450	813	375	813	225	813	1,625	812	99.88%

Account Number	Account Name	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2011-2012 Actual Expenses	2012-2013 Budget	2012-2013 Actual Expenses	2013-2014 Budget	2014-2015 Budget	Increase (Decrease)	Percent Change
93	Collection Costs	2,000	1,419	2,000	1,287	2,000	1,144	2,000	652	2,000	2,000	-	0.00%
94	Uncollectibles	96,000	96,000	96,000	96,000	103,500	96,250	103,500	115,476	103,500	115,000	11,500	11.11%
514	TOTAL AMBULANCE COST	213,768	202,941	216,524	206,223	226,934	207,077	251,014	256,409	267,087	299,395	32,308	12.87%
515	**Public Safety Building**												
01	Custodian	5,720	5,506	4,290	4,200	4,290	4,025	4,419	3,623	4,200	4,919	719	16.27%
39	Building Supplies	1,450	1,455	1,450	1,494	1,450	1,401	1,450	1,795	1,525	1,825	300	20.69%
52	Building Main. & Repairs	4,650	5,006	4,650	5,539	4,650	4,474	4,700	4,909	4,700	4,700	-	0.00%
71	Fuel Heating	12,600	6,698	15,012	10,029	14,875	12,062	14,000	13,001	12,084	10,000	(2,084)	-14.89%
81	Electricity	11,655	10,343	11,655	11,877	11,655	10,160	12,000	8,916	12,000	12,000	-	0.00%
82	Water & Sewer	1,300	505	1,300	628	1,300	574	1,300	731	1,392	1,392	-	0.00%
91	Miscellaneous	870	435	870	875	870	1,044	1,220	1,289	1,220	1,220	-	0.00%
515	PUBLIC SAFETY BUILDING	38,245	29,947	39,227	34,642	39,090	33,740	39,089	34,264	37,121	36,056	(1,065)	-2.72%
516	**Utilities**												
92	Street Lights	45,125	38,992	45,125	37,045	45,125	37,383	45,125	37,604	45,125	45,125	-	0.00%
93	Hydrant Rental	181,500	180,033	181,500	180,033	181,500	180,033	181,500	180,033	194,208	194,208	-	0.00%
516	TOTAL UTILITIES	226,625	219,025	226,625	217,078	226,625	217,416	226,625	217,637	239,333	239,333	-	0.00%
51	**TOTAL PROTECTION**	**1,359,836**	**1,268,939**	**1,390,121**	**1,311,185**	**1,419,497**	**1,328,643**	**1,479,831**	**1,414,244**	**1,559,714**	**1,613,331**	**53,617**	3.62%
52	**STREET AND WAYS**												
521	**General Highway**												
01	Regular Payroll	318,774	318,735	324,392	321,216	322,571	322,072	332,839	326,115	339,199	344,335	5,136	1.54%
02	Extra and Overtime	58,540	38,238	60,471	57,579	60,165	42,867	61,995	60,583	62,938	63,895	957	1.54%
03	Summer Help	13,736	19,261	16,640	16,640	16,640	16,659	17,136	15,545	17,136	17,136	-	0.00%
22	Clothing Allowance	3,400	3,400	3,480	3,263	3,480	3,480	3,480	3,480	3,480	3,480	-	0.00%
23	Dues and Travel	200	-	200	-	200	10	200	29	200	200	-	0.00%
24	Training Cost	400	150	400	65	400	-	400	220	400	400	-	0.00%
31	Office Supplies	300	269	300	222	300	313	300	252	300	300	-	0.00%
41	Minor Equipment Purchase	1,900	1,619	1,900	1,707	1,900	1,464	1,900	1,118	1,900	1,900	-	0.00%
42	Equipment Rental	58,081	57,237	56,300	54,495	57,659	55,396	60,200	56,770	61,966	65,121	3,155	5.24%
51	Equipment Parts and Repair	83,492	81,350	83,492	84,673	83,492	83,004	83,492	65,997	83,492	83,492	-	0.00%
61	Telephone	881	459	881	433	881	442	881	519	881	881	-	0.00%
72	Fuel Vehicles	62,125	42,562	61,880	61,979	84,720	74,176	84,720	67,998	77,787	74,879	(2,908)	-3.43%
91	Miscellaneous	1,600	1,994	1,600	1,951	1,600	1,897	1,600	2,719	1,600	1,600	-	0.00%
92	Gravel	45,000	21,645	45,000	42,890	45,000	26,640	45,000	23,320	45,000	45,000	-	0.00%
93	Salt & Sand	66,360	55,441	66,360	66,360	69,150	50,529	69,150	52,318	69,150	69,150	-	0.00%
94	Street Signs	3,500	2,926	3,500	3,100	3,500	3,706	3,500	2,278	3,500	3,500	-	0.00%
95	Culvert and Drains	6,000	5,990	6,000	3,637	6,000	3,343	6,000	4,430	6,000	6,000	-	0.00%
96	Guard Rails and Banners	2,200	1,800	2,200	1,875	2,200	1,550	2,200	320	2,200	2,200	-	0.00%
97	Pavement-Roads	105,000	110,544	122,325	121,704	242,325	238,718	122,325	105,337	134,961	233,454	98,493	80.52%
98	Tree Removal & Planting	1,900	1,900	1,900	1,900	1,900	2,125	1,900	2,100	1,900	1,900	-	0.00%
99	Pavement Sidewalks	7,500	-	7,500	4,522	7,500	7,500	7,500	20	7,500	7,500	-	0.00%
521	TOTAL GENERAL HIGHWAY	840,889	765,519	866,721	850,210	1,011,583	935,892	906,718	791,468	921,490	1,026,323	104,833	11.56%
522	**Town Garage**												
39	Building Supplies	1,900	1,000	1,900	1,093	1,900	666	1,900	1,336	1,900	1,900	-	0.00%
52	Building Main. & Repair	4,600	3,007	4,600	5,419	4,600	4,565	4,600	5,472	4,600	4,600	-	0.00%
61	Telephone	800	347	800	385	800	415	800	452	800	800	-	0.00%
71	Fuel heating	8,250	4,158	8,240	8,572	10,301	6,506	10,301	7,472	8,891	8,891	-	0.00%
81	Electricity	5,496	4,058	5,496	3,815	5,496	3,312	5,496	3,590	5,496	5,496	-	0.00%
522	TOTAL TOWN GARAGE	21,046	12,570	21,036	19,283	23,097	15,466	23,097	18,323	21,687	21,687	-	0.00%
52	**TOTAL STREET AND WAYS**	**861,935**	**778,089**	**887,757**	**869,493**	**1,034,680**	**951,357**	**929,815**	**809,791**	**943,177**	**1,048,010**	**104,833**	11.27%

Account Number	Account Name	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2011-2012 Actual Expenses	2012-2013 Budget	2012-2013 Actual Expenses	2013-2014 Budget	2014-2015 Budget	Increase (Decrease)	Percent Change
<u>53</u>	**<u>HEALTH & SANITATION</u>**												
531	**Solid Waste**												
01	Regular Payroll	61,165	61,873	64,027	64,027	65,027	66,950	66,895	62,561	64,718	65,659	941	1.41%
02	Extra & Overtime	6,096	4,264	6,308	2,500	6,308	1,884	6,499	4,439	6,564	6,664	100	1.54%
22	Clothing Allowance	850	796	850	796	850	796	850	796	850	850	-	0.00%
25	Employee Benefits	39,632	39,632	43,090	43,090	46,481	46,481	42,980	42,980			-	0.00%
39	Building Supplies	2,625	1,222	2,625	2,711	2,625	2,286	3,507	2,730	3,507	3,507	-	0.00%
42	Equipment Rental	15,472	15,472	16,277	16,277	16,277	16,277	16,290	16,290			-	0.00%
51	Equip. Main. & Repair	4,300	4,369	4,300	4,168	4,300	2,680	4,300	3,870	4,300	4,300	-	0.00%
52	Building Main & Repair	2,900	4,177	2,900	1,640	2,900	1,656	2,900	3,284	2,900	2,900	-	0.00%
61	Telephone	756	329	756	307	756	343	756	390	756	756	-	0.00%
71	Fuel Heating	1,654	1,014	852	807	1,377	969	1,377	765	1,444	1,444	-	0.00%
72	Fuel Vehicles	400	276	448	445	608	256	608	243	547	541	(6)	-0.99%
81	Electricity	5,400	2,597	5,400	2,328	5,400	2,494	5,400	2,104	5,400	5,400	-	0.00%
91	Miscellaneous	1,900	1,371	1,900	1,432	1,900	1,163	1,900	1,046	1,900	1,900	-	0.00%
92	Insurance	6,097	6,097	6,098	6,098	5,400	5,400	4,885	4,885			-	0.00%
93	Administrative Overhead	4,731	4,731	4,830	4,830	4,771	4,771	4,652	4,652			-	0.00%
94	Hauling	34,464	30,880	35,220	29,304	29,143	27,008	29,143	26,624	29,610	29,610	-	0.00%
95	Tipping Fee	201,185	184,714	192,600	183,068	194,210	174,275	189,390	159,445	188,950	174,150	(14,800)	-7.81%
96	District Fee	3,375	2,331	3,375	2,328	3,375	2,301	3,375	2,211	3,375	3,375	-	0.00%
97	Monitoring Wells	6,000	3,902	6,000	3,495	6,000	5,524	7,000	5,972	7,000	7,000	-	0.00%
531	TOTAL SOLID WASTE	399,002	370,048	397,856	369,650	397,708	363,513	392,707	345,286	321,821	308,056	(13,765)	-3.51%
532	**Health & Services**												
01	Health Officer Salary	300	300	300	300	300	300	300	300	300	300	-	0.00%
91	Septic Waste Disposal	2,250	-	2,250	-	-		-	-			-	n/a
532	TOTAL HEALTH	2,550	300	2,550	300	300	300	300	300	300	300	-	0.00%
533	**General Assistance**												
92	General Assistance	12,000	4,690	12,000	4,288	12,000	5,681	12,000	12,434	12,000	12,000	-	0.00%
533	TOTAL GENERAL ASSISTANCE	12,000	4,690	12,000	4,288	12,000	5,681	12,000	12,434	12,000	12,000	-	0.00%
53	**TOTAL HEALTH & SANITATION**	**413,552**	**375,038**	**412,406**	**374,237**	**410,008**	**369,494**	**405,007**	**358,020**	**334,121**	**320,356**	**(13,765)**	-3.40%
<u>54</u>	**<u>Com. & Social Agencies</u>**												
541	**Community Agencies**												
81	Buck Library	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	-	0.00%
82	Snowmobile Club	1,300	1,300	1,300	1,300	1,300	1,300	1,529	1,529	1,529	1,529	-	0.00%
83	Fort Knox	1,800	1,800	1,800	1,800	-		1,800	1,800	1,800	1,800	-	0.00%
84	Arcady Committee	-	-	-	-	-		-	-	-	-	-	n/a
85	Circus Band	300	300	300	300	-		300	300	300	300	-	0.00%
86	Chamber of Commerce	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	13,000	13,000	-	0.00%
87	Memorial Day	400	-	400	397	400	400	400	400	400	400	-	0.00%
92	Conservation Commission	300	245	300	284	300	302	300	315	300	350	50	16.67%
93	Penobscot Consortium	3,000	2,162	2,500	2,380	2,500	25	2,500	2,365	2,500	2,500	-	0.00%
541	TOTAL COM. AGENCIES	32,600	31,307	32,100	31,961	30,000	27,526	32,329	32,208	33,829	33,879	50	0.15%
542	**Social Agencies**												
84	Washington Hancock CAP	900	900	900	900	900	900	900	900	900	900	-	0.00%
85	Child and Family Opportunities	1,200	1,200	1,200	1,200	1,200	1,200	2,000	2,000	2,000	2,000	-	0.00%
87	Bucksport Community Concerns	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	-	0.00%
88	Downeast Transportation	4,802	4,802	4,802	3,592	3,592	3,592	3,592	3,592	3,592	3,592	-	0.00%
89	Eastern Area Agency on Aging	1,000	1,000	1,000	1,000	-		-	-	1,500	1,500	-	n/a
90	Child Care Center	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	0.00%
91	Bucksport Healthy Communities Coalition	7,600	1,498	7,600	6,298	7,600	23,705	7,600	7,600	25,000	7,600	(17,400)	-228.95%
92	Senior Citizens' Group	1,450	1,450	1,450	1,450	1,450	1,450	2,500	2,500	2,500	2,500	-	0.00%

Account Number	Account Name	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2011-2012 Actual Expenses	2012-2013 Budget	2012-2013 Actual Expenses	2013-2014 Budget	2014-2015 Budget	Increase (Decrease)	Percent Change
93	Hancock County HomeCare & Hospice	-	-	-	-	-		-	-	-	-	-	n/a
94	Downeast Health Services	750	750	750	750	-		-	-	-	-	-	n/a
95	Yesterday's Children	300	300	300	300	-		300	300	300	300	-	0.00%
96	Hospice of Hancock	500	500	500	500	500	500	750	750	600	600	-	0.00%
97	Community Health & Counseling Services									-	-	-	n/a
98	Lifeflight Foundation										250	250	n/a
542	TOTAL SOCIAL AGENCIES	25,002	18,900	25,002	22,490	21,742	37,847	24,142	24,142	42,892	25,742	(17,150)	-71.04%
54	**TOTAL COM. AND SOCIAL**	**57,602**	**50,207**	**57,102**	**54,451**	**51,742**	**65,373**	**56,471**	**56,350**	**76,721**	**59,621**	**(17,100)**	-30.28%
55	**EDUCATION**												
551	**Regular Program**												
92	Expense	5,378,158	7,098,835	5,287,017	5,286,340	5,443,585	5,443,585	5,758,075	5,758,075	5,961,105	6,455,417	494,312	8.58%
552	**Adult Education**												
92	Expense	-	-	-	-	-		-		-	-	-	n/a
553	**RSU #25**												
92	Expense	-	-	-	61,700	-	8,000	-	314,500	-		-	n/a
55	**TOTAL EDUCATION**	**5,378,158**	**7,098,835**	**5,287,017**	**5,348,040**	**5,443,585**	**5,451,585**	**5,758,075**	**6,072,575**	**5,961,105**	**6,455,417**	**494,312**	8.58%
56	**RECREATION & CULTURAL**												
561	**Recreation Program**												
01	Director's Salary	57,368	55,824	59,089	59,089	59,089	59,299	60,862	60,861	62,015	62,933	918	1.51%
02	Senior Citizens Dir.	10,213	10,213	10,514	10,514	13,520	13,338	13,926	12,177	14,134	13,936	(198)	-1.42%
03	Swimming Pool Payroll	19,188	16,966	19,188	16,376	19,188	16,652	19,766	16,998	20,069	20,069	-	0.00%
04	Facility Main. Payroll	31,306	23,912	31,250	23,942	31,827	23,520	31,703	27,226	29,660	29,947	287	0.91%
05	Part-time Assistants	16,400	12,953	17,242	12,691	17,242	12,184	17,377	15,064	17,639	17,904	265	1.53%
06	Youth Activities	6,469	2,523	6,216	2,676	6,216	3,043	3,248	3,371	3,289	3,289	-	0.00%
07	Youth Athletics	630	450	530	450	530	450	530	300	530	530	-	0.00%
08	Fitness CenterPayroll	560	-	560	-	360	-	360	90	360	360	-	0.00%
09	Sr. Fitness Payroll	800	870	800	990	1,000	1,000	1,000	800	1,000	1,000	-	0.00%
10	Sr. Lunch Pr			-	1,394	-	-	-	-			-	n/a
21	Director's Expenses	500	500	500	500	500	500	500	500	500	500	-	0.00%
31	Office Supplies	500	466	500	445	500	240	500	480	500	500	-	0.00%
33	Postage	50	-	50	-	50	-	50	-	51	51	-	0.00%
37	Program Supplies	16,545	16,148	16,295	15,135	16,295	15,813	16,295	18,171	16,295	16,295	-	0.00%
39	Building Supplies	1,850	1,870	1,850	1,891	1,850	1,524	1,850	1,810	1,850	1,850	-	0.00%
41	Equipment purchase	955	872	955	839	955	1,055	955	506	955	955	-	0.00%
51	Equipment Main & Repair	3,810	3,976	3,810	3,507	3,810	4,038	3,810	3,687	3,810	3,810	-	0.00%
52	Building Main. & Repair	2,700	2,295	2,700	1,877	4,700	3,326	4,700	1,744	4,700	4,700	-	0.00%
61	Telephone	2,280	1,550	2,280	1,544	1,872	1,573	1,872	1,880	1,872	1,872	-	0.00%
71	Fuel Heating	1,260	373	649	132	865	135	865	327	908	908	-	0.00%
72	Fuel Vehicle	1,600	1,682	1,792	1,930	2,742	2,210	3,020	2,054	3,315	2,516	(799)	-26.46%
81	Electricity	8,620	5,126	8,620	5,148	6,585	6,613	6,585	4,357	6,585	6,585	-	0.00%
82	Water	7,483	2,324	7,483	3,935	4,745	4,573	4,745	4,274	5,077	5,077	-	0.00%
91	Rent	9,852	8,124	9,852	7,988	9,852	9,852	9,852	9,852	10,344	10,344	-	0.00%
92	Youth Athletic Expense	6,800	5,841	6,600	6,392	6,600	5,684	6,600	6,356	6,600	6,600	-	0.00%
93	Youth Activity Expense	5,800	3,733	5,600	3,290	5,600	4,221	5,600	5,353	5,600	5,600	-	0.00%
561	TOTAL RECREATION PRO.	213,539	178,589	214,925	182,676	216,493	190,844	216,571	198,238	217,658	218,131	473	0.22%
562	**Town Dock Maintenance**								-				
37	Facility Supplies	1,700	1,817	1,700	1,775	1,700	1,743	2,200	1,464	2,200	2,200	-	0.00%
51	Equipment Main. & Repair	2,050	1,622	2,050	1,875	2,050	1,722	2,050	753	2,050	2,050	-	0.00%
61	Telephone	780	522	-	38	-	-	-	5	-	-	-	n/a
72	Fuel Vehicles	475	-	475	-	475	-	475	-	475	475	-	0.00%

Account Number	Account Name	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2011-2012 Actual Expenses	2012-2013 Budget	2012-2013 Actual Expenses	2013-2014 Budget	2014-2015 Budget	Increase (Decrease)	Percent Change
81	Electricity	3,992	2,897	3,592	2,539	3,592	2,630	3,092	2,264	3,092	3,092	-	0.00%
82	Water	500	230	500	491	500	502	500	590	536	536	-	0.00%
91	Miscellaneous	300	180	300	-	300	326	300	225	325	325	-	0.00%
562	TOTAL DOCK MAINTENANCE	9,797	7,267	8,617	6,719	8,617	6,922	8,617	5,300	8,678	8,678	-	0.00%
56	**TOTAL RECREATION & CULT.**	**223,336**	**185,856**	**223,542**	**189,395**	**225,110**	**197,767**	**225,188**	**203,538**	**226,336**	**226,809**	**473**	0.21%

57 CAPITAL IMPROVEMENTS

Account Number	Account Name	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2011-2012 Actual Expenses	2012-2013 Budget	2012-2013 Actual Expenses	2013-2014 Budget	2014-2015 Budget	Increase (Decrease)	Percent Change
571	**Reserves**												
55	Fire Equipment Reserve	30,000	30,000	30,000	30,000	130,000	130,000	30,000	30,000	-	20,000	20,000	66.67%
56	Public Safety Reserve	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	-	5,000	5,000	33.33%
57	Highway Equipment Reserve	80,000	80,000	80,000	80,000	83,000	83,000	85,000	85,000	55,000	85,000	30,000	35.29%
58	Waterfront Reserve	8,000	8,000	8,000	8,000	11,000	8,000	28,000	28,000	58,000	8,000	(50,000)	-178.57%
59	Ambulance Reserve	25,000	25,000	25,000	25,000	30,000	30,000	47,000	47,000	52,000	33,000	(19,000)	-40.43%
60	School St Fire House Reserve	-	-	-	-	9,900	9,900	1,000	1,000	1,000	1,000	-	0.00%
62	Concession Stand Reserve	-	-	13,000	1,000	2,000	-	2,000	-	2,000	2,000	-	0.00%
65	Solid Waste Reserve	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	12,000	10,000	(2,000)	-40.00%
66	Police Equipment Reserve	10,000	10,000	10,000	10,000	12,000	12,000	13,000	13,000	15,000	7,000	(8,000)	-61.54%
67	Recreation Equipment Reserve	5,000	5,000	5,000	5,000	5,000	5,000	9,500	9,500	12,000	2,500	(9,500)	-100.00%
68	Swimming Pool Reserve	5,000	5,000	5,000	5,000	3,000	3,000	3,000	3,000	3,000	3,000	-	0.00%
69	Town Garage Reserve	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-	0.00%
75	Town Office Reserve	7,500	7,500	7,500	7,500	6,000	6,000	6,000	6,000	6,000	6,000	-	0.00%
76	Office Equipment Reserve	7,000	7,000	7,000	7,000	5,700	5,700	6,000	6,000	7,000	7,000	-	0.00%
77	Dispatch Equipment Reserve	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	(2,500)	-100.00%
78	Transfer Station Reserve	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	10,000	30,000	20,000	200.00%
79	Jewett School Reserve	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	3,000	(3,000)	-50.00%
80	Chamber of Commerce Building							2,000	2,000	-	-	-	0.00%
81	Bucksport Performing Arts Center									5,000	2,500	(2,500)	n/a
82	Downtown Improvements									22,000	2,000	(20,000)	n/a
85	Gardner School	-	-	-	-	-		-		-	-	-	n/a
86	Recreation Facility Reserve	25,000	25,000	25,000	25,000	23,000	23,000	25,500	23,000	13,000	10,000	(3,000)	-11.76%
87	Silver Lake Property	3,000	3,000	13,000	13,000	13,000	13,000	23,000	23,000	13,000	3,000	(10,000)	-43.48%
88	Parking Lots	15,000	15,000	16,900	-	59,000	56,000	10,000		7,000	10,000	3,000	30.00%
89	Natural Gas									-	-	-	n/a
91	Highway Improvements - Rt. #46									240,000	-	(240,000)	n/a
92	Highway Improvements	300,000	300,000	283,000	283,000	201,600	201,600	200,000	200,000	120,000	120,000	-	0.00%
93	Animal Shelter	-	-	-	-	18,000	18,000	2,000	2,000	2,000	-	(2,000)	-100.00%
94	Industrial Park Land Purchase	-	-	-	-	-		-	-	-	200,000	200,000	n/a
95	Public Access Equipment	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	
												-	0.00%
571	TOTAL RESERVE	566,000	566,000	573,900	545,000	662,700	654,700	543,500	529,000	675,500	582,000	(93,500)	-17.20%
57	**TOTAL CAPITAL PROGRAM**	**566,000**	**566,000**	**573,900**	**545,000**	**662,700**	**654,700**	**543,500**	**529,000**	**675,500**	**582,000**	**(93,500)**	-17.20%

58 DEBT RETIREMENT

Account Number	Account Name	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2011-2012 Actual Expenses	2012-2013 Budget	2012-2013 Actual Expenses	2013-2014 Budget	2014-2015 Budget	Increase (Decrease)	Percent Change
581	**Long Term Debt**												
92	Principal and Interest	20,772	20,772	15,412	15,412	15,412	15,412	15,412	15,412	15,412	15,412	-	0.00%
58	**TOTAL DEBT RETIREMENT**	**20,772**	**20,772**	**15,412**	**15,412**	**15,412**	**15,412**	**15,412**	**15,412**	**15,412**	**15,412**	**-**	0.00%

59 CEMETERY CARE

Account Number	Account Name	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2011-2012 Actual Expenses	2012-2013 Budget	2012-2013 Actual Expenses	2013-2014 Budget	2014-2015 Budget	Increase (Decrease)	Percent Change
591	**Cemetery Expense**												
76	Silver Lake Cemetery	675	675	675	675	675	675	675	675	675	675	-	0.00%
77	Oak Hill Cemetery	300	300	300	300	300	300	300	300	100	100	-	0.00%
78	Evergreen Cemetery	895	895	895	895	895	895	895	895	895	895	-	0.00%

Account Number	Account Name	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2011-2012 Actual Expenses	2012-2013 Budget	2012-2013 Actual Expenses	2013-2014 Budget	2014-2015 Budget	Increase (Decrease)	Percent Change
79	Hillside Cemetery	300	300	300	300	300	300	300	300	300	300	-	0.00%
86	Buck Cemetery	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	-	0.00%
87	Catholic Cemetery	300	300	300	300	300	300	300	300	300	300	-	0.00%
88	Lanpher Cemetery	100	100	100	100	100	100	100	100	100	100	-	0.00%
89	Moulton Cemetery	100	100	100	100	100	100	100	100	100	100	-	0.00%
91	Heweytown Cemetery	100	100	100	100	100	100	100	100	100	100	-	0.00%
92	Page Cemetery	100	100	100	100	100	100	100	100	100	100	-	0.00%
591	TOTAL CEMETERY EXPENSE	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	3,920	3,920	-	0.00%
59	**TOTAL CEMETERY CARE**	**4,120**	**4,120**	**4,120**	**4,120**	**4,120**	**4,120**	**4,120**	**4,120**	**3,920**	**3,920**	**-**	0.00%
60	**COUNTY TAX**												
601	**County Tax Expense**												
92	County Payment	230,562	230,562	247,236	247,236	259,087	259,087	266,619	266,619	272,694	272,132	(562)	-0.21%
60	**TOTAL COUNTY TAX**	**230,562**	**230,562**	**247,236**	**247,236**	**259,087**	**259,087**	**266,619**	**266,619**	**272,694**	**272,132**	**(562)**	-0.21%
64	**OVERLAY**												
641	**Overlay Expense**												
92	Overlay Expense		4,155		67,650		22,949		3,619			-	n/a
64	**TOTAL OVERLAY**	**-**	**4,155**	**-**	**67,650**	**-**	**22,949**	**-**	**3,619**	**-**	**-**	**-**	n/a
65	**TIF**												
651	**TIF Expense**		699,791		668,303				956,831				
91	TIF Amortization Exp - Chambers Note						677,434		6,669	6,669	6,669	-	n/a
65	**TOTAL TIF**	**-**	**699,791**	**-**	**668,303**	**-**	**677,434**	**-**	**963,500**	**6,669**	**6,669**	**-**	n/a
67	**UNCATEGORIZED EXPENSES**												
572	**Expenses**												
91	Undesignated Amort Exp - Chambers Note								6,669	6,669	6,669	-	n/a
92	Expense		518,077		67,297		28,852		39,933			-	n/a
	Highway #46								420,000				
94	Wood Property Purchase	-	-	-	-	-		-				-	n/a
95	Veteran's Memorial	-	-	-	-	-		-				-	n/a
98	Sick & Vacation Reserve Transf	-	-	-	-	-		-	52,359			-	n/a
66	**TOTAL UNCATEGORIZED**	**-**	**518,077**	**-**	**67,297**	**-**	**28,852**	**-**	**518,961**	**6,669**	**6,669**	**-**	n/a
	BUDGET TOTALS	**10,400,230**	**12,971,246**	**10,401,826**	**10,998,796**	**10,898,262**	**11,267,785**	**11,024,873**	**12,433,559**	**11,545,047**	**12,118,598**	**573,551**	**5.20%**
	PROOF	**10,400,230**	**12,971,246**	**10,401,826**	**10,998,796**	**10,898,262**	**11,267,785**	**11,024,873**					
		-	-	-	-	-	-	**(0)**		**(11,545,047)**			
										520,174		**Increase: FY 14 vs FY 13**	
										(53,377)			

1.50% - salary increase

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase (+)	Percent Change
501	**ADMINISTRATION**								
	Town Manager Salary	7/1/14 - 12/13/14 = 24 weeks			$ 36,157.00				
		12/14/14 - 6/30/15 = 28 weeks			$ 44,781.00				
01	**Total Manager Salary**					**$ 80,938.00**	$ 80,308.00	$ 630.00	0.78%
	Office Salaries								
		Kathy Downes							
	PAY SCALE	Clerk	40	$ 20.48	$ 42,598.00				
	Start - **$16.62**	Registry of Voters			$ 2,164.00				
	6-months - **$16.88**	Council Clerk			$ 2,164.00				
	1- year - **$17.04**			$22.56	$ 46,926.00				
	2- years - **$17.35**								
	4- years - **$17.87**	Jackie Hunt 9-29-2003							
	5- years - **$18.07**	37.5 hrs. X $18.25 X 52 wks.=	37.5	$ 18.25	$ 35,588.00				
	8- years - **$18.25**	Deputy Town Clerk			$ 1,015.00				
				$18.77	$ 36,603.00				
		Traci Clair 3-24-14							
		37.5 hrs. X $17.61 X 59 days	37.5	$17.61	$ 7,792.00				
		37.5 hrs. X $17.87 X 26 wks	37.5	$ 17.87	$ 17,423.00				
		37.5 hrs. X $18.07 X 72 days	37.5	$ 18.07	$ 9,758.00				
				$17.93	$ 34,973.00				
		Ann Holmes 9-9-2006							
		37.5 hrs. X $18,07 x 49 days.=	37.5	$ 18.07	$ 6,641.00				
		37.5 hrs. X $18,25 x 212 days=	37.5	$ 18.25	$ 29,018.00				
		Utility Billing			$ 1,015.00				
		Deputy Tax Collector			$ 2,005.00				
				$19.84	$ 38,679.00				
		Roxann Clapper (12-28-2002)							
		37.5 hrs. X 52 wks. @ $18.25 =	37.5	$ 18.25	$ 35,588.00				
		Deputy Treasurer			$ 2,005.00				
				$19.28	$ 37,593.00				
		Finance Director	40	$ 24.53	$ 51,022.00				
		Extra & Overtime			$ 1,500.00				
		Less: 50% Utility Clerk			$ (18,845.00)				
		IT Services			$ 15,225.00				
		52.2 weeks (vs. 52 weeks) in FY 2015			$ 873.00				
02	**Total Office Salaries**					**$244,549.00**	$238,523.00	$ 6,026.00	2.53%
	Council Salaries								
		July (2 meetings)	2						
		August (2 meetings)	2						
		September (2 meetings)	2						
		October (2 meetings)	2						
		November (2 meetings)	2						
		December (2 meetings)	2						
		January (2 meetings)	2						

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase (+)	Percent Change
		February (2 meetings)	2						
		March (3 meetings)	3						
		April (4 meetings)	4						
		May (4 meetings)	4						
		June (2 meetings)	2						
		Emergency meetings (1)	1						
		Total meetings	**30**						
		6 council members @ $40. per meeting X 30 meetings=		$40.00	$ 7,200.00				
		1 council member @ $50 per meeting X 30 meetings=		$50.00	$ 1,500.00				
03	**Total Council Salaries**					**$ 8,700.00**	$ 8,700.00	$ -	0.00%
	Election Clerk Salaries								
	November Election	Clerks - 150 hrs. at $7.50 per hour =	150	$7.50	$ 1,125.00				
		Deputy Clerk 16 hours X $28.16 per hour=	16	$28.16	$ 451.00				
	June Referendum	Clerks 50 hours at $7.50 per hour =	50	$7.50	$ 375.00				
		Deputy Clerk 6 hours @ $28.16 per hour	6	$28.16	$ 169.00				
04	**Total Election Salaries**					**$ 2,120.00**	$ 2,110.00	$ 10.00	0.47%
	Town Manager Expenses								
		In-town mileage			$ 2,600.00				
		Dues			$ 300.00				
		MMA Convention			$ 250.00				
		Seminars			$ 250.00				
		Out of town travel			$ 600.00				
		ICMA Conference Account - annual meeting			$ 2,000.00				
		Cellular phone			$ 1,000.00				
21	**Total Manager Expenses**					**$ 7,000.00**	$ 4,480.00	$ 2,520.00	56.25%
	Town Council Expenses								
		Mileage expense			$ 400.00				
		Meals and lodging			$ 200.00				
		Seminar fees			$ 300.00				
		Mailing and copying cost			$ 400.00				
		Dues			$ 100.00				
		Miscellaneous			$ 310.00				
22	**Total Council Expense**					**$ 1,710.00**	$ 1,710.00	$ -	0.00%
	Office Staff Expense								
		Association dues			$ 400.00				
		Travel			$ 500.00				
		Seminar fees			$ 500.00				
		Meals and lodging			$ 250.00				

1.50% - salary increase

Account Number	Account Name		Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase (+)	Percent Change
23	**Total Office Staff Expense**						**$ 1,650.00**	$ 1,650.00	$ -	0.00%
	Office Supplies									
			Paper			$ 800.00				
			Checks (6,000)			$ 700.00				
			Purchase orders (3,000)			$ 400.00				
			Tax bills (3,100)			$ 1,350.00				
			Tax forms			$ 200.00				
			Vital records protective sheets			$ 100.00				
			Envelopes and letterhead			$ 900.00				
			Supplies for fax and copier			$ 500.00				
			Computer supplies			$ 1,000.00				
			Miscellaneous supplies			$ 1,200.00				
31	**Total Office supplies**						**$ 7,150.00**	$ 7,150.00	$ -	0.00%
	Software Support									
			Payroll Service							
			Computer main. contract			$ 7,306.00				
32	**Total Software Support**						**$ 7,306.00**	$ 6,855.00	$ 451.00	6.58%
	Postage									
			Town clerk postage		1.043%	$ 355.00				
			Tax bills and notices			$ 2,143.00				
			General mailings			$ 2,623.00				
33	**Total Postage Cost**						**$ 5,121.00**	$ 5,033.00	$ 88.00	1.75%
	Printing									
			Town reports (210 copies)	210	$4.48	$ 941.00				
			Election materials							
		5000	5,000 ballots @ .31 =	5,000	$0.31	$ 1,550.00				
			Miscellaneous			$ 350.00				
34	**Total Printing Cost**						**$ 2,841.00**	$ 2,815.00	$ 26.00	0.92%
	Advertising		Job notices			$ 600.00				
			Legal notices			$ 700.00				
			Notices ordinances			$ 1,000.00				
35	**Total Advertising**						**$ 2,300.00**	$ 2,300.00	$ -	0.00%
	Equipment Purchase									
			Chair			$ 300.00				
			One printer			$ 300.00				
			Miscellaneous			$ 400.00				
41	**Equipment Purchase**						**$ 1,000.00**	$ 1,000.00	$ -	0.00%
	Equip. Main. & Repairs									
			Copier main. contract			$ 1,300.00				
			Typewriter maintenance			$ 300.00				
			Mailing machine main. & rent			$ 1,300.00				
			Computer repair			$ 650.00				
			Telephone maintenance			$ 1,000.00				
			Voting machine maint.			$ 315.00				

1.50% - salary increase

1.50% - salary increase

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase (+)	Percent Change
		Voting machine coding			$ 2,000.00				
		Miscellaneous			$ 245.00				
51	**Total Main & Repairs**					**$ 7,110.00**	$ 7,710.00	$ (600.00)	-7.78%
	Telephone								
		Basic charge $173.67 monthly (4 lines)	12	$173.67	$ 2,084.00				
		Internet	12	$20.83	$ 250.00				
		Long Distance calls	12	$35.00	$ 420.00				
61	**Total Telephone Cost**					**$ 2,754.00**	$ 2,744.00	$ 10.00	0.36%
	Audit								
		Municipal			$ 7,600.00				
		Single Audit (if Fed. Grant Expenditures > $500K)							
		Ambulance			$ 2,065.00				
					$ 9,665.00				
93	**Total Audit Cost**					**$ 9,665.00**	$ 15,065.00	$ (5,400.00)	-35.84%
	Tax Lien Cost								
		Registry of Deeds							
		$13.00 per lien for recording							
		and discharges X 400 filings	400	$19.00	$ 7,600.00				
		Postage							
		640 reminder notices	640	$0.48	$ 307.00				
		340 30-D notices @ $6.48	340	$6.48	$ 2,203.00				
		310 Lien notices @ $6.48	310	$6.48	$ 2,009.00				
		Interested parties	12	$0.48	$ 6.00				
		90 Foreclosure notices @ $6.48	90	$6.48	$ 584.00				
		Interested parties	12	$6.48	$ 78.00				
		37 Tax acquired notices @ $2.48	37	$2.48	$ 92.00				
		Miscellaneous postage	12		$ 50.00				
		Miscellaneous copies	1,467	$0.04	$ 59.00				
94	**Total Tax Lien Cost**					**$ 12,988.00**	$ 11,210.00	$ 1,778.00	15.86%
	Legal fees								
		General legal @ $85 per hour	141	$85.00	$ 12,000.00				
		Labor Law @ $150 per hr.	20	$150.00	$ 3,000.00				
95	**Total Legal Fees**					**$ 15,000.00**	$ 15,000.00	$ -	0.00%
	Maine Municipal Assoc.								
					$ 7,600.00				
96	**Total MMA Dues** Actual FY 14 = $7,317					**$ 7,600.00**	$ 7,631.00	$ (31.00)	-0.41%
	Totals					**$427,502.00**	**$421,994.00**	**$ 5,508.00**	**1.31%**

Account Number	Account Name	Details	Runs	Rates: Units	Rates: $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
514	**AMBULANCE SERVICE**									
		Estimated Number of Runs FY 2015 (07/01/14 - 06/30/15)	850							
		FT Employee Rate/Overtime Rate	$30.11		$30.11					
		EMT Rate	$13.24		$13.24					
		Advanced EMT Rate	$15.29		$15.29					
		Paramedic Rate	$10.00		$10.00					
	Attendants Payroll									
		1 full-time $30.11 X 2.32 hrs.	850	2.32	$ 30.11	$ 59,377.00				
		1 Advanced @ $15.29 X 2.32 X 425 runs	467.5	2.32	$ 15.29	$ 16,584.00				
		1 paramedic @ $10.00	510		$ 10.00	$ 5,100.00				
		1 EMT	382.5	2.32	$ 13.24	$ 11,749.00				
		1 EMT	255	2.32	$ 13.24	$ 7,833.00				
		On call stipend $3.10 X 365 days x 19.25 hrs.	365	19.25	$ 3.10	$ 21,781.00				
01	**Total Attendants Payroll**						**$ 122,424.00**	$ 114,876.00	$ 7,548.00	6.57%
	Assistant Directors' Salary									
		Assistant Director's Salary				$ 1,545.00				
03	**Total Assist. Directors' Salary**						**$ 1,545.00**	$ 1,500.00	$ 45.00	3.00%
	Training Payroll									
		10 mts. X 2 hrs. X $8.49 X 16 Vol.		2	$ 8.49	$ 2,717.00				
		10 mts. X 2 hrs. X $30.11 X 2 =		2	$ 30.11	$ 1,204.00				
		4 mts x 3 hrs. x $8.49 x 3 Vol		3	$ 8.49	$ 306.00				
		4 mts x 3 hrs. x $30.11 x 2 FT		3	$ 30.11	$ 723.00				
		75 hrs. full-time training X $30.11		75	$ 30.11	$ 2,258.00				
04	**Total Training Payroll**						**$ 7,208.00**	$ 6,086.00	$ 1,122.00	18.44%
	Dues and Travel									
		NEEMS - Dues				$ 800.00				
		MAA - Dues				$ 450.00				
		CLIA Laboratory - Certificate Fees				$ 150.00				
		Hancock County EMS - Dues				$ 30.00				
		EMS Service License				$ 280.00				
		Mileage to training				$ 200.00				
23	**Total Dues and Travel**						**$ 1,910.00**	$ 1,850.00	$ 60.00	3.24%
	Training and Hiring Expense									
		Heb. B shots and series				$ 180.00				
		Intermediate recert.				$ 120.00				
		New employee physicals				$ 200.00				
		Tuition, travel etc.				$ 600.00				
		Miscellaneous				$ 750.00				
		Recertification				$ 420.00				
24	**Total Training & Hiring Cost**						**$ 2,270.00**	$ 2,000.00	$ 270.00	13.50%
	Office Supplies									
		Printer/computer supplies				$ 350.00				
		Miscellaneous office supplies				$ 250.00				

Account Number	Account Name	Details	Runs	Rates Units	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
514	**AMBULANCE SERVICE**									
31	**Total Office Supplies**						**$ 600.00**	$ 530.00	$ 70.00	13.21%
	Software Support									
		Computer software update				$ 1,200.00				
32	**Total Software Cost**						**$ 1,200.00**	$ 1,200.00	$ -	0.00%
	Postage									
		850 bills X $0.50 =		850	$ 0.50	$ 425.00				
		485 reminders X $0.50 =		485	$ 0.50	$ 243.00				
		General mailing				$ 38.00				
33	**Total Postage Cost**						**$ 706.00**	$ 613.00	$ 93.00	15.17%
	Advertising									
		Job wanted notices				$ 300.00				
35	**Total Advertising cost**						**$ 300.00**	$ 300.00	$ -	0.00%
	Ambulance Supplies									
		Percentage of Transports/Total Runs	80.00%							
		Total Number of Runs	850							
		Estimated # of Transports	680							
		Average Supply Cost Per Transport	$16.50							
		Oxygen								
		M Tank Refills		68	$ 15.00	$ 1,020.00				
		D Tank Refills		127.5	$ 8.00	$ 1,020.00				
		Deliveries		42.5	$ 20.00	$ 850.00				
		Airway supplies		62		$ 1,023.00				
		Oxygen supplies		48		$ 792.00				
		Bandages & dressings		7		$ 115.50				
		Batteries		116		$ 1,914.00				
		Blood glucose supplies		28		$ 462.00				
		Cardiac supplies		48		$ 792.00				
		Gloves, mask, gowns		34		$ 561.00				
		Stiffneck collars and headbeds		21		$ 346.50				
		IV supplies		232		$ 3,828.00				
		Pharmacy supplies		136		$ 2,244.00				
		Other supplies		41		$ 677.00				
37	**Total Ambulance Supplies**						**$ 15,645.00**	$ 12,380.00	$ 3,265.00	26.37%
	Equipment Purchase									
		Thermometers				$ 850.00				
		CO Oxymeter Probe				$ 400.00				
		Reeve sleeve				$ 500.00				
		Equipment bags				$ 500.00				
41	**Total Equipment Purchase**						**$ 2,250.00**	$ 1,800.00	$ 450.00	25.00%
	Equipment Parts and Repairs									
		Tires		12	$ 125.00	$ 1,500.00				
		Batteries		4	$ 125.00	$ 500.00				

Account Number	Account Name	Details	Runs	Rates		Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
				Units	$ / %					
514	**AMBULANCE SERVICE**									
		Exhaust system		2	$ 150.00	$ 300.00				
		Brake Repair/Replacement		2	$ 250.00	$ 500.00				
		Oil changes Level 1		8	$ 75.00	$ 600.00				
		Oil changes Level 2		8	$ 125.00	$ 1,000.00				
		Alignments		3	$ 150.00	$ 450.00				
		On-Spot Maintenance		1	$ 150.00	$ 150.00				
		Radio repair				$ 500.00				
		DEF (gal.)		65	$ 6.49	$ 422.00				
		Other				$ 800.00				
		Labor				$ 1,121.00				
		Service Contracts				$ -				
		Field bridge software license - Image Trend		3	$ 125.00	$ 375.00				
		Photo Copier - Budget Document Technology				$ 100.00				
	Includes proj. increase	Computer System - Windsor Group				$ 375.00				
		Voice recorder - Affiliated Voice & Data Systems				$ 575.00				
51	**Total Equip. and Repair Cost**						**$ 9,268.00**	$ 4,616.00	$ 4,652.00	100.78%
	Telephone									
		1 phone line $26.67 monthly		12	$ 26.67	$ 320.00				
		Cellular phone 2 @ $45.83 monthly		12	$ 91.66	$ 1,100.00				
61	**Total Telephone Cost**						**$ 1,420.00**	$ 870.00	$ 550.00	63.22%
	Vehicle Fuel									
		50 miles per trip @11.9 miles per gallon	4.21							
		Estimated Number of Trips	850	3578.5	$ 3.3791	$ 12,092.00				
		Estimated Number of Gallons	3578.5							
		Average Cost of Diesel Fuel	$ 3.3791							
72	**Total Fuel Cost**						**$ 12,092.00**	$ 10,221.00	$ 1,871.00	18.31%
	Contracted Services									
		Medical Director - responsible for Quality Control Program, Quality Improvement, Specialized Services and other oversight issues				$ 1,200.00				
90	**Total Contracted Services**						**$ 1,200.00**	$ 1,200.00	$ -	0.00%
	Miscellaneous									
		Medicare enrollment app. fee				$ 532.00				
		Includes licensing cost, EE recog., etc.				$ 200.00				
91	**Total Miscellaneous Cost**						**$ 732.00**	$ 732.00	$ -	0.00%
	ALS Backup									
		10 backups @ $162.50		10	$ 162.50	$ 1,625.00				
92	**Total ALS Backup**						**$ 1,625.00**	$ 813.00	$ 812.00	99.88%
	Collection Costs									
		Anticipated collections @ 33%				$ 2,000.00				

Account Number	Account Name	Details	Runs	Rates Units	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
514	**AMBULANCE SERVICE**									
93	**Total Collection Costs**						**$ 2,000.00**	$ 2,000.00	$ -	0.00%
	Uncollectibles									
		Bad debt & Third Party Allowances See Revenue budget.				$ 115,000.00				
94	**Total Uncollectibles**						**$ 115,000.00**	$ 103,500.00	$ 11,500.00	11.11%
	TOTALS						**$ 299,395.00**	**$ 267,087.00**	$ 32,308.00	12.10%
	ALLOCATION OF AMBULANCE COST									
	FIXED EXPENSES									
		Directors' salaries				$ 1,545.00				
		Dues and Travel				$ 1,910.00				
		Training payroll				$ 7,208.00				
		Training and hiring cost				$ 2,270.00				
		Employee benefits-duty at station				$ 1,769.00				
		Telephone cost				$ 1,420.00				
		Miscellaneous				$ 732.00				
		Advertising				$ 300.00				
		Office Supplies				$ 2,506.00				
		Small equipment purchase				$ 2,250.00				
		Equipment Reserve				$ 38,738.00				
		Dispatch Cost				$ 43,253.00				
		Administrative fee				$ 2,537.00				
		Building Cost				$ 7,523.00				
		50%1 fulltime paramedic & benefits				$ 44,271.00				
		Insurance				$ 2,656.00				
		Fixed Asset Purch - Power Stretcher				$ 16,000.00				
	TOTAL FIXED COST						**$ 176,888.00**			
	EXPENSES BASED ON RUNS									
		Payroll				$ 122,424.00				
		Fuel Vehicles				$ 12,092.00				
		Repairs and parts				$ 9,268.00				
		Ambulance Supplies				$ 15,645.00				
		ALS Backup				$ 1,625.00				
		Collection Cost				$ 2,000.00				
		Billing cost				$ 27,460.00				
		Uncollectibles				$ 115,000.00				
		Employee benefit based on runs				$ 27,580.00				
	TOTAL RUN COST						**$ 333,094.00**			
	Population									
		Verona				544	7.07%			
		Orland				2,225	28.92%			
		Bucksport				4,924	64.01%	100.00%		

Account Number	Account Name	Details	Runs	Rates Units	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
514	**AMBULANCE SERVICE**									
	Runs (7-2012 to 6-30-2013)	Verona				39	4.65%			
		Orland				166	19.81%			
		Bucksport				633	75.54%	100.00%		
	REVENUES									
	Verona				4.65%	$ 19,616.00				
	Orland	**Runs**			19.81%	$ 83,495.00				
	Bucksport				75.54%	$ 318,388.00	**$ 421,500.00**			
	FIXED COST									
	Verona				7.07%	$ 12,508.00				
	Orland	**Population**			28.92%	$ 51,160.00				
	Bucksport				64.01%	$ 113,219.00	**$ 176,887.00**			
	COST BASED ON RUNS									
	Verona				4.65%	$ 15,502.00				
	Orland	**Runs**			19.81%	$ 65,983.00				
	Bucksport				75.54%	$ 251,609.00	**$ 333,094.00**			
		ALLOCATION OF COST				Fixed Cost	Run Cost	Revenues	Subsidy	
		Verona				$ 12,508.00	$ 15,502.00	$ 19,616.00	**$ 8,394.00**	
		Orland				$ 51,160.00	$ 65,983.00	$ 83,495.00	**$ 33,648.00**	
		Bucksport				$ 113,219.00	$ 251,609.00	$ 318,388.00	**$ 46,440.00**	
						$ 176,887.00	$ 333,094.00	$ 421,499.00		
	Benefit Cost - Fixed									
		Social Security								
		$8,753 X .0765			7.65%	$ 670.00				
		MSRS								
		$5,007 X .067=			6.70%	$ 335.00				
		Workers Compensation								
		$8,753 X .0572=			5.72%	$ 501.00				
		Unemployment Cost								
		$8,753 X .03			3.00%	$ 263.00				
	Total Benefit Cost Fixed						**$ 1,769.00**			
	Benefit Cost Based on runs									
		Social Security								
		$122,424 X .0765=			7.65%	$ 9,365.00				
		MSRS								
		$81,061 X .067 =			6.70%	$ 5,431.00				
		Income Protection & Life Insurance								
		$81,061 X .026			2.60%	$ 2,108.00				
		Workers Compensation								
		$122,424 X .0572=			5.72%	$ 7,003.00				
		Unemployment Cost								
		$122,424 X .03=			3.00%	$ 3,673.00				
	Total Benefit Cost Based on Runs						**$ 27,580.00**			
	Building Cost									
		Operating cost - 10%								

Account Number	Account Name	Details	Runs	Rates		Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
				Units	$ / %					
514	**AMBULANCE SERVICE**									
		$36,056.00			10.00%	$ 3,606.00				
		Depreciation (see Building Cap worksheet)			10.00%	$ 3,917.00				
	Total Building Cost						**$ 7,523.00**			
	Insurance Cost									
		General Liab. $56,801 X .0416=			4.16%	$ 2,363.00				
		Public Officials Liab. $7,033 X .0416=			4.16%	$ 293.00				
	Total Insurance Cost						**$ 2,656.00**			
	Administrative Cost									
		$ 507,445.00			0.50%		**$ 2,537.00**			
	Billing Cost									
		50% clerk time = $18,302			50.00%	$ 18,302.00				
		50% benefits								
		Health ins.			$ 11,997	$ 5,999.00				
		Social security			7.65%	$ 1,400.00				
		MSRS			6.70%	$ 1,226.00				
		Workers comp			0.31%	$ 57.00				
		Life & Income Protection			2.60%	$ 476.00				
	Total Billing Cost						**$ 27,460.00**			
	FTE Cost									
	1 FTE Salary					$ 44,053.00				
	12 hours X 15 days X $30.11			12	$ 30.11	$ 5,420.00				
	holidays									
	12 hours X 11 X $30.11			12	$ 30.11	$ 3,975.00				
	sick time									
	5 days X 12 hours X $30.11			12	$ 30.11	$ 1,807.00				
	training									
	40 hours X $30.11			40	$ 30.11	$ 1,204.00				
	clothing allowance					**$ 590.00**				
		Total salary				$ 57,049.00				
	Employee benefits									
	health insurance					$ 16,849.00				
	HRA									
	workers comp									
	$57,049 X .0572				5.72%	$ 3,263.00				
	state retirement									
	$57,049 X .067				6.70%	$ 3,822.00				
	social security									
	$57,049 X .0765				7.65%	$ 4,364.00				
	unemployment comp									
	$57,049 X .03				3.00%	$ 1,711.00				
	income protection									
	$57,049 X .013				1.30%	$ 742.00				
	life insurance									

Account Number	Account Name	Details	Runs	Rates Units	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
514	**AMBULANCE SERVICE**									
	$57,049 X .013				1.30%	$ 742.00				
	vacation									
	Total 1 FTE Salary & Benefits						$ 88,542.00			
						X	50.00%			
							$ 44,271.00			

Rates - effective 7/1/2010

Base ALS-1	$475.00
Base ALS-2	$690.00
ALS non-emergency	$300.00
Base BLS	$400.00
BLS non-emergency	$250.00
Mileage 1-17 miles	$9.00
Mileage 18-50 miles	$9.00
Disposal supplies	$0.00
I-V	$0.00
Oxygen	$0.00
Monitor	$0.00
Defib.	$0.00
Intubulation	$0.00

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
503	**ASSESSOR'S OFFICE**								
	Assessor's Salary								
			37.5	$ 26.65	**$ 51,968.00**				
		52.2 weeks (vs. 52 weeks) in FY 2015			$ 200.00				
01	**Total Assessor's Salary**					**$ 52,168.00**	**$ 51,404.00**	$ 764.00	1.49%
	Office Salary	Reduced to zero.			$ -				
		Mapping now done in-house							
02	**Total Office Salary**					**$0**	**$ -**	$ -	n/a
	Dues and Travel								
		Intown mileage							
		773 miles X .44 per mile=	773	$ 0.44	$ 340.00				
		Out of town mileage							
		582 miles X .44 per mile	582	$ 0.44	$ 256.00				
		Dues			$ 89.00				
21	**Total Dues and Travel**	**(Assessor's Expense)**				**$ 685.00**	**$ 635.00**	$ 50.00	7.87%
	Training Cost								
		Seminars and course fees			$ 400.00				
		Lodging and meals			$ 100.00				
24	**Total Training Cost**					**$ 500.00**	**$ 500.00**	$ -	0.00%
	Office Supplies								
		Miscellaneous supplies			$ 300.00				
		Professional publications & materials			$ 200.00				
		Labels, letterhead & envelopes			$ 180.00				
31	**Total Office Supplies**					**$ 680.00**	**$ 680.00**	$ -	0.00%
	Software Support								
		M-S data for Commercial module							
		Trio Commercial module							
		Trio Support, main. & upgrades			$ 2,412.00				
32	**Total Software Support**					**$ 2,412.00**	**$ 2,306.00**	$ 106.00	4.60%
	Postage								
		General mailing			$ 513.00				
33	**Total Postage Cost**					**$ 513.00**	**$ 513.00**	$ -	0.00%
	Printing								
		Copies			$ 150.00				
34	**Total Printing Cost**					**$ 150.00**	**$ 150.00**	$ -	0.00%
	Advertising								
		Legal notices			$ 100.00				
35	**Total Advertising**					**$ 100.00**	**$ 100.00**	$ -	0.00%
	Equipment Purchase								
		No new equip. proposed			$ -				
41	**Total Equip. Purchase**					**$0**	**$0**	$ -	n/a

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
	Equipment Maintenance								
		Computer maintenance			$ 200.00				
51	**Total Equip. Maintenance**					**$ 200.00**	**$ 200.00**	$ -	0.00%
	Telephone								
		Basic rate $57.00 monthly X 12	12	$ 57.00	$ 684.00				
61	**Total Telephone**					**$ 684.00**	**$ 684.00**	$ -	0.00%
	Contracted Services								
			20	$ -	$ -				
90	**Total Contracted Services**					**$0**	**$0**	$ -	n/a
	Transfer Cost								
		450 transfers @ $1.00 each	450	$ 1.00	$ 450.00				
93	**Total Transfer Cost**					**$ 450.00**	**$ 500.00**	$ (50.00)	-10.00%
	TOTALS					**$ 58,542.00**	**$ 57,672.00**	$ 870.00	1.51%

Town of Bucksport
Budget FY 2014
Cemetery Expense

Account Number	Account Name	Maintenance done by	2006-2007 Budget	2006-2007 Actual Expenses	2007-2008 Budget	2007-2008 Actual Expenses	2008-2009 Budget	2008-2009 Actual Expenses	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2011-2012 Actual Expenses	2012-2013 Budget	2012-2013 Actual Expenses	2013-2014 Budget	2013-2014 Actual Expenses	2014-2015 Budget
59	**CEMETERY CARE**																		
	Cemetery Expense																		
76	Silver Lake Cemetery	Association (appropriation)	675	675	675	675	675	675	675	675	675	675	675	675	675	675	675	675	675
77	Oak Hill Cemetery	Town	300	300	300	300	300	300	300	300	300	300	300	300	300	300	100	100	100
78	Evergreen Cemetery	Association (appropriation)	895	895	895	895	895	895	895	895	895	895	895	895	895	895	895	895	895
79	Hillside Cemetery	Association (appropriation)	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300
86	Buck Cemetery	Town	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
87	Catholic Cemetery	Association (appropriation)	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300
88	Lanpher Cemetery	Town	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
89	Moulton Cemetery*	Town	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
91	Heweytown Cemetery**	Town	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
92	Page Cemetery	Town	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
	TOTAL CEMETERY EXPENSE		4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	3,920	3,920	3,920
	TOTAL CEMETERY CARE		4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	4,120	3,920	3,920	3,920

* Accessed via Dedham
** On private property but since a veteran is buried there, is maintained by Town.

0.50%

CAPITAL IMPROVEMENT PLAN 7-1-2014 TO 6-30-2015 (FY 2015)
CAPITAL IMPROVEMENTS AND RESERVE FUNDS

CAPITAL IMPROVEMENT RESERVE ACCOUNT NAME	7/1/2014 FUND BALANCES	FY 2015 TOTAL BUDGET FUNDING	FY 2015 BUDGETED FUNDING: APPROPRIATIONS	FY 2015 BUDGETED FUNDING: TIF FUNDS	FY 2015 BUDGETED FUNDING: UNDESIGNATED SURPLUS	FY 2015 BUDGETED FUNDING: School Designated FUNDS	FY 2015 OTHER REVENUES (GRANTS, ETC.)	FY 2015 BUDGETED EXPENSES	FY 2015 BUDGETED INTEREST INCOME	6/30/2015 FUND BALANCES
Ambulance Equipment	$ 182,034	$ 33,000	$ 33,000	$ -	$ -	$ -	$ -	$ 188,944	$ 910	$ 27,000
Animal Shelter	$ 21,022	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,000	$ 105	$ 17,127
Bucksport Performing Arts Center	$ 5,033	$ 2,500	$ -	$ 2,500	$ -	$ -	$ -	$ -	$ 25	$ 7,558
Chamber of Commerce Building	$ 1,803	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9	$ 1,812
Concession Stand/Bathroom: Miles Lane	$ 18,226	$ 2,000	$ -	$ -	$ -	$ 2,000	$ -	$ -	$ 91	$ 20,317
Defense Fund Reserve	$ 1,662	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8	$ 1,670
Dispatch Equipment	$ 70,463	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 352	$ 70,815
Downtown Improvements	$ 47,766	$ 2,000	$ -	$ 2,000	$ -	$ -	$ 123,263	$ 171,862	$ 239	$ 1,406
Drug Forfeiture Reserve	$ 7,810	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 39	$ 7,849
Fire Equipment	$ 40,388	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000	$ 202	$ 40,590
Gardner School Reserve	$ 155	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1	$ 156
Highway Equipment	$ 119,347	$ 85,000	$ 85,000	$ -	$ -	$ -	$ -	$ 145,000	$ 597	$ 59,944
Highway Improvements	$ 275,862	$ 120,000	$ 120,000	$ -	$ -	$ -	$ -	$ 90,148	$ 1,379	$ 307,093
Highway Improvements - Rt. #46	$ 32,753	$ -	$ -	$ -	$ -	$ -	$ -	$ 23,126	$ 164	$ 9,791
Housing Rehabilitation Reserve	$ 1,179	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6	$ 1,185
Industrial Park Land Purchase	$ 10,917	$ 200,000	$ -	$ 200,000	$ -	$ -	$ 300,000	$ 500,000	$ 55	$ 10,972
Info Technology Reserve	$ 5,740	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,000	$ 29	$ 2,769
Jewett School/Community Center	$ 27,483	$ 3,000	$ 3,000	$ -	$ -	$ -	$ -	$ -	$ 137	$ 30,620
Natural Gas	$ 51,632	$ -	$ -	$ -	$ -	$ -	$ -	$ 51,220	$ 258	$ 670
Parking Lots	$ 5,162	$ 10,000	$ -	$ -	$ -	$ 10,000	$ -	$ 10,000	$ 26	$ 5,188
Police Equipment	$ 37,942	$ 7,000	$ 7,000	$ -	$ -	$ -	$ -	$ -	$ 190	$ 45,132
Pool House and Storage	$ 47,171	$ 3,000	$ 3,000	$ -	$ -	$ -	$ -	$ -	$ 236	$ 50,407
Public Access (CATV) Equipment	$ 22,115	$ 2,000	$ 2,000	$ -	$ -	$ -	$ -	$ -	$ 111	$ 24,226
Public Safety Building	$ 28,152	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 12,000	$ 141	$ 21,293
Recreation Equipment	$ 67,652	$ 2,500	$ 2,500	$ -	$ -	$ -	$ -	$ 8,000	$ 338	$ 62,490
Recreation Facility	$ 71,654	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 6,000	$ 358	$ 76,012
Recreation Revenue Reserve	$ 92,193	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 461	$ 92,654
School St Fire House Reserve	$ 1,602	$ 1,000	$ 1,000	$ -	$ -	$ -	$ -	$ -	$ 8	$ 2,610
Silver Lake Property	$ 20,407	$ 3,000	$ 3,000	$ -	$ -	$ -	$ -	$ 5,000	$ 102	$ 18,509
Town Garage	$ 101,394	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 42,000	$ 507	$ 69,901
Town Office Building	$ 56,225	$ 6,000	$ 6,000	$ -	$ -	$ -	$ -	$ 4,000	$ 281	$ 58,506
Town Office Equipment	$ 44,144	$ 7,000	$ 7,000	$ -	$ -	$ -	$ -	$ 19,248	$ 221	$ 32,117
Transfer Station (Solid Waste) Equipment	$ 124,100	$ 10,000	$ 10,000	$ -	$ -	$ -	$ -	$ 18,000	$ 620	$ 116,720
Transfer Station Facility	$ 51,884	$ 30,000	$ 30,000	$ -	$ -	$ -	$ -	$ 5,000	$ 259	$ 77,143
Waterfront Reserve	$ 78,616	$ 8,000	$ 8,000	$ -	$ -	$ -	$ -	$ 53,000	$ 393	$ 34,009
Willow House Reserve	$ 1,336	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7	$ 1,343
Totals	**$ 1,773,027**	**$ 582,000**	**$ 365,500**	**$ 204,500**	**$ -**	**$ 12,000**	**$ 423,263**	**$ 1,379,548**	**$ 8,865**	**$ 1,407,606**

NAME	FY 2015 BUDGETED EXPENSES		ACTIVITIES
Ambulance Reserve	$ 188,944.00		Purchase ambulance, new stretcher (2nd stretcher), replace outdated/damaged radios and pagers
Animal Shelter	$ 4,000.00		Vinyl exterior
Bucksport Performing Arts Center	$ -		No planned expenditures
Chamber of Commerce Building	$ -		No planned expenditures
Concession Stand Reserve	$ -		No planned expenditures
Defense Fund Reserve	$ -		
Dispatch Equip. Reserve	$ -		No planned expenditures
Downtown Improvements	$ 171,862.04		flowers for baskets; remaining expenditures under CDBG grant
Drug Forfeiture Reserve	$ -		
Fire Equipment Reserve	$ 20,000.00		Ten sets turnout gear
Gardner School Reserve	$ -		No planned expenditures
Highway Equip. Reserve	$ 145,000.00		New plow truck, used 4,000 lb. forklift
Highway Improvements	$ 90,148.00		Reconstruct 1/4 mile Town Hill Road

Highway Improvements - Rt. #46	$ 23,126.12		Retainage
Housing Rehabilitation Reserve	$ -		
Industrial Park Land Purchase	$ 500,000.00		Construct improvements - Phase II
Info Technology Reserve	$ 3,000.00		Computer update - Fire Equipment
Jewett School Reserve	$ -		No planned expenditures
Natural Gas	$ 51,220.00		Construction permits, $50,000 upon completion Phase I (RSU) construction
Parking Lots	$ 10,000.00		Paint stripes in muni-parking lot
Police Equipment	$ -		No planned expenditures
Pool House and Storage	$ -		No planned expenditures
Public Access (CATV) Equipment	$ -		No planned expenditures
Public Safety Building	$ 12,000.00		Garage bay top windows
Recreation Equipment	$ 8,000.00		New wheeler for dragging fields
Recreation Facility	$ 6,000.00		Overseed, aerate and top dress Miles Lane 1 field
Recreation Revenue Reserve	$ -		
School St Fire House Reserve	$ -		No planned expenditures
Silver Lake Property	$ 5,000.00		Trail improvements
Town Garage	$ 42,000.00		Replace waste oil furnace, replace overhead door and operator, widen garage doors
Town Office Building	$ 4,000.00		Replacement windows; replace floor tiles in upper lobby
Town Office Equipment	$ 19,248.10		Voting stalls, electronic voting (counter) system, extra ballot box, laptop & programming, desk replacement
Transfer Station (Solid Waste) Equipment	$ 18,000.00		New baler
Transfer Station Facility	$ 5,000.00		Install roof cutters
Waterfront Reserve	$ 53,000.00		Repair floats, repair paint job on pilings
Willow House Reserve	$ -		
Total	$ 1,379,548		
Total - from top half of sheet	$ 1,379,548		
Difference (should be zero)	$ -		

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
506	**CONTINGENCY**								
	Contingency Expenses								
	Annual budgeted amount				$ 4,000.00				
	Update to Comprehensive Plan				$ 10,000.00				
92	**Total Contingency Expenses**					**$ 14,000.00**	$ 34,000.00	$ (20,000.00)	-58.82%
	TOTALS					**$ 14,000.00**	**$ 34,000.00**	**$ (20,000.00)**	**-58.82%**

3.00%

Need a better estimate of expense in addition to $30K per the budget for FY 2014.

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
601	**COUNTY TAX**								
	Hancock County Government 2014 County Tax Bill Fiscal Period: January 1, 2014 to December 31, 2014 (See invoice from Hancock County)				$ 272,132.00				
92	**Total County Tax Expense**					**$ 272,132.00**	$ 272,694.00	$ (562.00)	-0.21%
	TOTALS					**$ 272,132.00**	**$ 272,694.00**	**$ (562.00)**	**-0.21%**

3.00%

Account Number	Account Name	Details	Rates Princ.	Rates %	Subtotal	2014-2015 Budget	2013-2014 Budget	2014-2015 Increase +	Percent Change
<u>**581**</u>	<u>**DEBT RETIREMENT**</u>								
		CSO Project - <u>Local Appropriation</u> $2,151,880.42 @ 1.00% for 20 yrs. **(2010)**							
92	**Total Long Term Debt**					**$ 15,412.00**	$ 15,412.00	$ -	0.00%

Debt Service - $2,151,880.42 borrowing from the Clean Water State Revolving Loan Fund - for Consolidated Sewer Overflow ("CSO")

Payment Due Date	Principal	Rate	Interest	Maine Municipal Bond Bank Fee	DEP Admin Fee		Total
10/1/2014	100,689.59	1.000%	9,278.76	1,649.53	3,848.89	14,777.18	115,466.77
4/1/2015		1.000%	8,775.31	131.63	307.14	9,214.08	9,214.08
						Total	**124,680.85**

Included in Budget FY 2015 as shown below:

	Expense Acct. #	Principal	Interest		
Debt Service Budget	**E 58-581-92**		15,412.00	(Transfer to Sewer Budget)	15,412.00
Sewer Budget	**E 70-731-89**	100,689.59	23,991.26		124,680.85
	Revenue Acct. #				
Sewer Budget	**R 70-3600**		(15,412.00)	(Transferred from Muni Budget)	(15,412.00)
				Total	**124,680.85**

(Agrees with Bond Amortization Schedule)

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change	
513	DISPATCH OFFICE									
	Full-time Regular									
		Danny Joy (11-3-97)								
		40 hrs. X $16.31 X 52 wks.=	40	$ 16.31	$ 33,925.00					
	PAY SCALE - (see contract)	Robert Meacham (7-1-2000)								
	Start - **$ 13.96**	40 hrs. X $15.99 X 52 wks.=	40	$ 15.99	$ 33,259.00					
	6- months - **$ 14.22**									
	1- year - **$ 14.39**	Babara Cote (7-1-2000)								
	2- years - **$ 14.71**	40 hrs. X $15.88 X 52 wks.=	40	$ 15.99	$ 33,259.00					
	4-years - **$ 15.67**									
	10-years - **$ 15.99**	Liz McCann (6-27-2011)								
	15-years - **$ 16.31**	40 hrs. X $14.71 X 52 wks.=	40	$ 14.71	$ 30,597.00					
	20- years - **$ 16.46**									
		Spare (4-24-01)								
	Spare - **$ 13.08**	8 hours X $13.08 X 52 wks=	8	$ 13.08	$ 5,441.00					
		52.2 weeks (vs. 52 weeks) in FY 2015			$ 525.00					
01	**Total Full-time Regular**					**$ 137,006.00**	**$ 134,964.00**	$ 2,042.00	1.51%	
	Full-time Extra & Overtime									
		Holidays								
		4 dispatcher X $23.63 per hr.X								
		11 holidays X 8 hrs.=	8	$ 23.63	$ 8,318.00					
		Staff meetings								
		6 meetings X 4 dispatchers X								
		$23.63 per hr. X 2 hrs.=	2	$ 23.63	$ 1,134.00					
	Avg. $15.75 X 1.5 = $ 23.63	6 meetings X 1 dispatcher X								
		$13.08 X 2 hrs.=	2	$ 13.08	$ 157.00					
		Sick time								
		12 days X $23.63 per hr. X 8 hrs.	8	$ 23.63	$ 2,268.00					
		Vacation								
		Danny	160							
		Bob	120							
		Barbara	120							
		Liz McCann	80							
		Total hours	**480**	$ 23.63	$ 11,342.00					
		Unscheduled Overtime								
		40 hours X $23.63 =	40	$ 23.63	$ 945.00					
02	**Full-time Extra & Overtime**					**$ 24,164.00**	**$ 23,798.00**	$ 366.00	1.54%	16226
	Training Payroll									
		Certified terminal operator school			$ 512.00					
		Terminal operator recert.			$ 213.00					
		80 hrs. full-time @ $23.63	80	$ 23.63	$ 1,890.00					
		36 hrs. part-time @ $13.08 =	36	$ 13.08	$ 471.00					
04	**Total Training Payroll**					**$ 3,086.00**	**$ 3,051.00**	$ 35.00	1.15%	
	Clothing Allowance									
		4 dispatchers @ $70=			$ 280.00					
22	**Total Clothing Cost**					**$ 280.00**	**$ 280.00**	$ -	0.00%	
	Dues and Travel									
		Travel to training sessions	625	$ 0.44	$ 275.00					
		Meals	5	$ 15.00	$ 75.00					
23	**Total Dues and Travel**					**$ 350.00**	**$ 325.00**	$ 25.00	7.69%	
	Training Expenses									
		Seminar and tuition cost			$ 350.00					

Account Number	Account Name	Details	Rates: Hours	Rates: $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
513	**DISPATCH OFFICE**								
24	**Total Training Expenses**					$ 350.00	$ 350.00	$ -	0.00%
	Office Supplies								
		General Office Supplies			$ 2,250.00				
		Police Publications			$ 700.00				
		Copy paper			$ 375.00				
		Computer Virus Protection			$ 160.00				
		Recording DVD's			$ 100.00				
		P. O. Box Rent			$ 125.00				
		Region 4 Advisory Board			$ 100.00				
		Computer Supplies			$ 775.00				
31	**Total Office Supplies**					$ 4,585.00	$ 4,585.00	$ -	0.00%
	Postage				$ 100.00				
33	**Total Postage**					$ 100.00	$ 100.00	$ -	0.00%
	Equip. Main. & Repair	**Service Contracts**							
		Computer System - Windsor Group			$ 5,050.00				
	Includes proj. increase	CPI Open Fox DMV Annual service contract			$ 340.00				
		Voice recorder - Exacom			$ 500.00				
		Photo Copier - Budget Document Technology			$ 210.00				
		Radio & Telephone Repairs			$ 300.00				
51	**Total Equip. & Main Repair**					$ 6,400.00	$ 6,050.00	$ 350.00	5.79%
	Telephone								
		Teletype line @ $91.75 monthly	12	$ 91.75	$ 1,101.00				
		911 lines $91.25 monthly X 12	12	$ 91.25	$ 1,095.00				
		VTDD line @ $30.00 monthly	12	$ 30.00	$ 360.00				
	NEW	Caller ID @ $32.50 monthly	12	$ 32.50	$ 390.00				
61	**Total Telephone Cost**					$ 2,946.00	$ 2,946.00	$ -	0.00%
	Miscellaneous								
		Advertising			$ 100.00				
		General			$ 100.00				
91	**Total Miscellaneous**					$ 200.00	$ 200.00	$ -	0.00%
513	**TOTAL DISPATCH**					**$ 179,467.00**	**$ 176,649.00**	**$ 2,818.00**	**1.60%**
		ALLOCATION OF COST - DISPATCH							
	Full-time Salaries					$ 137,006.00	$ 131,608.00		
	Extra and Overtime					$ 24,164.00	$ 23,287.00		
	Training Payroll					$ 3,086.00	$ 3,004.00		
	Clothing Allowance					$ 280.00	$ 280.00		
	Dues and Travel					$ 350.00	$ 325.00		
	Training Expense					$ 350.00	$ 350.00		
	Office Supplies					$ 4,585.00	$ 4,585.00		
	Postage					$ 100.00	$ 100.00		
	Equipment Maint. & Repair					$ 6,400.00	$ 6,050.00		
	Telephone					$ 2,946.00	$ 2,946.00		
	Miscellaneous					$ 200.00	$ 200.00		
	Equipment Reserve					$ 6,219.00	$ 5,977.00		
	Public Safety Building Cost					$ 5,259.00	$ 5,372.00		
	Employee Benefits					$ 54,714.00	$ 47,768.00		
	Gen. Liab. & Employee Liab.					$ 1,978.00	$ 2,043.00		
	Adminstrative Support					$ 4,953.00	$ 4,678.00		
	TOTAL DISPATCH COST					**$ 252,590.00**	**$ 238,573.00**	**$ 14,017.00**	**5.88%**

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
513	DISPATCH OFFICE								
	Equipment Reserve								
		Com. sys. $64,276 @ 18 yrs.	18	$64,276.00	$ 3,571.00				
		Computer sys. $6,732 @ 7 yrs.	7	$ 6,732.00	$ 962.00				
		Voice recorder $9,036@ 15 yrs.	15	$ 9,036.00	$ 602.00				
		New tower $12,225 @ 30 yrs.	30	$12,225.00	$ 408.00				
		Copier $5,410 @ 8 yrs.	8	$ 5,410.00	$ 676.00				
	TOTAL EQUIP. RESERVE					**$ 6,219.00**	**$ 5,977.00**	**$ 242.00**	**4.05%**
	Public Safety Building Cost								
		Operating Cost @ 7% use							
		$36,056		7.00%	$ 2,524.00				
		Building Depreciation							
		(see Building Cap worksheet)		7.00%	$ 2,735.00				
	TOTAL BUILDING COST					**$ 5,259.00**	**$ 5,372.00**	**$ (113.00)**	**-2.10%**
	Employee Benefits								
		Social Security .0765 X $164,256		7.65%	$ 12,566.00				
		Health Ins							
		Employee only - PPO 200	2	$ 7,000.00	$ 14,000.00				
		Employee only - PPO 1500	1	$ 7,000.00	$ 7,000.00				
		Employee buyout	1	$ 1,000.00	$ 1,000.00				
		Total Health Ins			$ 22,000.00				
		MSRS							
		.067 X $158,187		6.70%	$ 10,599.00				
		Workers Compensation							
		.0031 X $164,256		0.31%	$ 509.00				
		Unemployment compensation							
		$164,256 X 3.0%		3.00%	$ 4,928.00				
		Group Life Insurance							
		$158,187 X 1.3%		1.30%	$ 2,056.00				
		Income Protection							
		$158,187 X 1.3%		1.30%	$ 2,056.00				
	TOTALBENEFIT COST					**$ 54,714.00**	**$ 47,768.00**	**$ 6,946.00**	**14.54%**
	Insurance								
		Public Liability							
		3.28% of overall $7,033		3.28%	$ 231.00				
		General Liability							
		3.28% of overall $53,261		3.28%	$ 1,747.00				
	TOTAL INSURANCE COST					**$ 1,978.00**	**$ 2,043.00**	**$ (65.00)**	**-3.18%**
	Administrative Support								
		Dispatch budget/Municipal budget							
		$247,647 X 2% =		2.00%	$ 4,953.00				
	TOTAL ADMIN. COST					**$ 4,953.00**	**$ 4,678.00**	**$ 275.00**	**5.88%**
		Total calls 7-1-12 to 6-30-13	52,506						
		Total Orland calls	2,820	5.4%		**$ 13,566.00**	**$ 16,017.00**	**$ (2,451.00)**	**-15.30%**
		Total Ambulance calls	8,991	17.1%		**$ 43,253.00**	**$ 40,267.00**	**$ 2,986.00**	**7.42%**
		Total Bucksport Fire	4,993	9.5%		**$ 24,020.00**	**$ 24,250.00**	**$ (230.00)**	**-0.95%**

Limit Orland increase to percent of budget increase/(decrease) for dispatch.

FY 2013 Actual OR $ 13,566.00

Account Number	Account Name	Details	Rates Hours / #	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase (+)	Percent Change
562	**TOWN DOCK**								
	Facility Supplies								
		Garbage bags			$ 200.00				
		Plantings			$ 350.00				
		Mulch			$ 350.00				
		Flags			$ 300.00				
		Supplies for bathroom			$ 700.00				
		Lights/bulb replacements			$ 250.00				
		Miscellaneous			$ 50.00				
37	**Total Facility Supplies**					**$ 2,200.00**	$ 2,200.00	$ -	0.00%
	Repairs and Maintenance								
		Minor dock repairs			$ 100.00				
		Bench and table repairs			$ 100.00				
		Parking stripes			$ 200.00				
		Electrical			$ 200.00				
		Plumbing			$ 200.00				
		Other			$ 250.00				
		Harbor master boat			$ 1,000.00				
51	**Total Repairs & Maintenance**					**$ 2,050.00**	$ 2,050.00	$ -	0.00%
	Telephone								
		Public phone							
		$90 X 6 months	6	$ -	$ -				
		$40 X 6 months	6	$ -	$ -				
61	**Total Telephone Cost**					**$ -**	$ -	$ -	n/a
	Fuel Vehicle Cost								
		Lawnmowers, trimmers and gator			$ 75.00				
		Harbor Master boat			$ 400.00				
72	**Total Fuel Vehicle Cost**					**$ 475.00**	$ 475.00	$ -	0.00%
	Electricity Cost								
		Walkway Lights			$ 2,037.00				
		Dock Lights			$ 1,055.00				
81	**Total Electricity Cost**					**$ 3,092.00**	$ 3,092.00	$ -	0.00%
	Water Cost								
		Bathroom			**$ 214.00**				
		Dock			$ 268.00				
		Plant watering			$ 54.00				
82	**Total Water Cost**					**$ 536.00**	$ 536.00	$ -	0.00%
	Miscellaneous Cost				$ 325.00				
91	**Total Miscellaneous Cost**					**$ 325.00**	$ 325.00	$ -	0.00%
	Total					**$ 8,678.00**	**$ 8,678.00**	**$ -**	**0.00%**

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
508	**ECONOMIC DEVELOPMENT**								
	Regular Payroll								
		Econ. Devel. Dir.	40	$ 27.93	$ 58,093.00				
		52.2 weeks (vs. 52 weeks) in FY 2015			$ 223.00				
01	**Total Regular Payroll**					**$ 58,316.00**	**$ 57,461.00**	$ 855.00	1.49%
	Dues & Travel								
		Mileage $.44 per mile	4,091	$ 0.44	$ 1,800.00				
		BRDA			$ 2,985.00				
		Dues			$ 500.00				
23	**Total Dues & Travel**					**$ 5,285.00**	$ 5,285.00	$ -	0.00%
	Training Cost	Seminars			$ 500.00				
24	**Total Training Cost**					**$ 500.00**	$ 500.00	$ -	0.00%
	Office Supplies								
		Computer supplies			$ 250.00				
		Paper & cards			$ 100.00				
		Miscellaneous			$ 150.00				
31	**Total Office Supplies**					**$ 500.00**	$ 500.00	$ -	0.00%
	Postage								
		Regular mailings		1.043%	$ 417.00				
33	**Total Postage Cost**					**$ 417.00**	$ 410.00	$ 7.00	1.71%
	Telephone Cost	Cell phone			$ 360.00				
		Long distance calls			$ 140.00				
61	Total Telephone Cost					**$ 500.00**	$ 500.00	$ -	0.00%
	Miscellaneous								
		Comprehensive Plan consultant - see Contingency							
		Misc. Expense			$ 200.00				
91	**Total Miscellaneous Cost**					**$ 200.00**	$ 200.00	$ -	0.00%
	Marketing Costs								
		Cruise Maine Coalition			$ 300.00				
		Maine Tourism Assoc. Membership			$ 350.00				
		MDOT signs - Industrial Park	2	$ 250.00	$ 500.00				
		Ghostport Event			$ 500.00				
		Streetpost flower baskets	38	$ 24.00	$ 912.00				
		Main Street flowers	12	$ 29.00	$ 348.00				
		4' x 8' Alumalite panel (signage)			$ 250.00				
		Media design			$ 450.00				
		Media purchase			$ 890.00				
		"Paper Talks" magazine			$ 950.00				
		Summer Concert Series			$ 1,000.00				
92	**Total Marketing Cost**					**$ 6,450.00**	$ 6,450.00	$ -	0.00%
	Totals					**$ 72,168.00**	**$ 71,306.00**	$ 862.00	1.21%

0.00%

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
551	**EDUCATION - REGULAR PRO**								
	Education - Regular Pro/Expense								
					$ 6,455,417.00				
92	**Total Education - Regular Pro Expenses**					**$ 6,455,417.00**	$ 5,961,105.00	$ 494,312.00	8.29%
	TOTALS					**$ 6,455,417.00**	**$ 5,961,105.00**	**$ 494,312.00**	**8.29%**

3.00%

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal
552	**EDUCATION - ADULT EDUCATION EXPENSE**				
	Education - Adult Education Expense				
					$ -
92	**Total Education - Adult Education Expense**				
	TOTALS				

2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
$ -	$ -	$ -	n/a
$ -	**$ -**	**$ -**	**n/a**

3.00%

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
553	**EDUCATION - REGULAR PRO**								
	Education - RSU #25 Other Expense								
92	**Total Education - RSU #25 Other Expense**					**$ -**	$ -	$ -	n/a
	TOTALS					**$ -**	**$ -**	**$ -**	**n/a**

3.00%

Note: Budget FY 2014 and beyond - reduction of School Designated Fund Balance will be accomplished via Revenue Account #50-1019 (School Designated Surplus)

Account Number	Account Name		Details	Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
511	**FIRE PROTECTION**									
	Full-time Regular									
			Chris Connor 3-1-99							
			52 weeks X 42 hrs. @ $18.93	42	$ 18.93	$ 41,343.00				
			6% educational incentive		6.00%	$ 2,481.00				
	PAY SCALE - see contract			2,184	$ 20.07	$ 43,824.00				
	Start	**$ 15.53**								
	6- months	**$ 16.05**	Mike Denning 5-31-91							
	1 year	**$ 16.62**	52 weeks X 42 hrs. @ $18.93	42	$ 18.93	$ 41,343.00				
	4 years	**$ 18.93**	6% educational incentive		6.00%	$ 2,481.00				
				2,184	$ 20.07	$ 43,824.00				
			Pamela Payson 5-13-02							
			52 weeks X 42 hrs. @ $18.93	42	$ 18.93	$ 41,343.00				
			6% educational incentive		6.00%	$ 2,481.00				
				2,184	$ 20.07	$ 43,824.00				
			John Gavelek 4-01-09							
			52 weeks X 42 hrs. @ $18.93	42	$ 18.93	$ 41,343.00				
			6% educational incentive		6.00%	$ 2,481.00				
				2,184	$ 20.07	$ 43,824.00				
			Director of Emergency Services	40	$ 29.95	$ 62,299.00				
			52.2 weeks (vs. 52 weeks) in FY 2015			$ 914.00				
01	**Total Full-time Regular**						**$ 238,509.00**	$ 234,982.00	$ 3,527.00	1.50%
	Full-time Extra and Overtime									
			Miscellaneous overtime							
			150 hrs. X $30.11=	150	$ 30.11	$ 4,517.00				
			Vacation							
	Ave. $20.07 X 1.5 =	**$ 30.11**	Denning	210						
			Payson	126						
			Gavelek	84						
			Connor	168						
			588 hrs. @ $30.11 per hour =	588	$ 30.11	$ 17,705.00				
			Holidays							
			11 days X 24 hrs.X $10.04	24	$ 10.04	$ 2,651.00				
			11days X 8 hrs. X $20.07 X 4=	8	$ 20.07	$ 7,066.00				
			Military Leave							
			84 hours @ $10.04	84	$ 10.04	$ 843.00				
			Sick days							
			16 days X 12 hours X $30.11 =	12	$ 30.11	$ 5,781.00				
02	**Total Extra and Overtime**						**$ 38,563.00**	$ 36,740.00	$ 1,823.00	4.96%
	Call Firemen Payroll									
		7	20 volunteers X 26 alarms X $16.98	26	$ 16.98	$ 8,677.00				
		83	5 volunteers X 191 alarms X $16.98	191	$ 16.98	$ 16,176.00				
			1 full-time X 180 alarms X $60.22	180	$ 60.22	$ 10,840.00				
03	**Total Call Firemen Payroll**						**$ 35,693.00**	$ 35,150.00	$ 543.00	1.54%
	Training Payroll									
			4 full-time X $30.11 X 41.5 hours	42	$ 30.11	$ 4,998.00				
			25 volunteers X 36 hrs. X $8.49	36	$ 8.49	$ 7,641.00				
			10 hours replacement X $30.11	10	$ 30.11	$ 301.00				
04	**Total Training Payroll**						**$ 12,940.00**	$ 12,745.00	$ 195.00	1.53%
	Officers' Salaries		Stipends:							
			Assistant Chief	1	$ 1,500.00	$ 1,500.00				
			Captains 4 X $150.00	4	$ 150.00	$ 600.00				

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
511	**FIRE PROTECTION**								
		Lieutenants 3 X $100.00	3	$ 100.00	$ 300.00				
		Safety Officer	1	$ 150.00	$ 150.00				
05	**Total Officers' Salaries**					**$ 2,550.00**	$ 2,500.00	$ 50.00	2.00%
	Chief's Expense								
		Mileage .44 per mile	2,000	$ 0.44	$ 880.00				
		Dues			$ 125.00				
		Miscellaneous			$ 200.00				
21	**Total Chief's Expense**					**$ 1,205.00**	$ 1,125.00	$ 80.00	7.11%
	Clothing Allowance								
		New Clothing $337 X 5 fireman	5	$ 337.00	$ 1,685.00				
		Cleaning allowance $253 X 5 fireman	5	$ 253.00	$ 1,265.00				
				$ 590.00					
22	**Total Clothing Allowance**					**$ 2,950.00**	$ 2,950.00	$ -	0.00%
	Dues and Travel								
		Mileage			$ 200.00				
		Dues			$ 250.00				
23	**Total Dues and Travel**					**$ 450.00**	$ 450.00	$ -	0.00%
	Training Expense								
		Seminar Cost			$ 350.00				
		Lodging			$ 200.00				
		Miscellaneous			$ 50.00				
24	**Total Training Expense**					**$ 600.00**	$ 600.00	$ -	0.00%
	Office Supplies								
		General Office supplies			$ 400.00				
31	**Total Office Supplies**					**$ 400.00**	$ 347.00	$ 53.00	15.27%
	Postage								
		General mailings	222	$ 0.50	$ 111.00				
33	**Total Postage**					**$ 111.00**	$ 102.00	$ 9.00	8.82%
	Fire Fighting Supplies								
		Paper products			$ 200.00				
		Batteries			$ 100.00				
		Paint and wax			$ 150.00				
		Fire gear cleaner			$ 150.00				
		Fire extinguisher material			$ 200.00				
		Foam			$ 1,000.00				
		Auto soap			$ 200.00				
		Glass cleaner			$ 40.00				
		Turn out gear cleaning			$ 300.00				
		Gloves, patches, helmet liners			$ 200.00				
		Miscellaneous			$ 460.00				
37	**Total Fire Fighting Supplies**					**$ 3,000.00**	$ 2,700.00	$ 300.00	11.11%
	Equipment Purchase								
		Hose and nozzles			$ 2,000.00				
		Fire fighting clothing			$ 3,500.00				
		Radio Headsets			$ 700.00				
		Miscellaneous			$ 2,800.00				
41	**Total Equipment Purchase**					**$ 9,000.00**	$ 8,700.00	$ 300.00	3.45%
	Equip. Main. & Repairs								

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
511	**FIRE PROTECTION**								
		Oil and filters			$ 500.00				
		Parts			$ 2,725.00				
		Labor on equipment			$ 1,900.00				
		Ladder testing			$ 600.00				
		Pump testing and repairs			$ 1,500.00				
		Calibration gas			$ 500.00				
		Air compressor testing			$ 600.00				
		SCBA maintenance and parts			$ 1,500.00				
		Service Contracts							
		Photo Copier - Budget Document Technology			$ 100.00				
	Includes proj. increase	Computer System - Windsor Group			$ 350.00				
		Voice recorder - Exacom			$ 575.00				
		Bridge software license - Image Trend			$ 400.00				
		Radio and Cell Phone Repair			$ 700.00				
51	**Total Equip. Main. & Repairs**					**$ 11,950.00**	$ 8,950.00	$ 3,000.00	33.52%
	Telephone								
		1 fax line @ $28.00 monthly=	12	$ 28.00	$ 336.00				
		1 phone line @ $43.00 monthly=	12	$ 43.00	$ 516.00				
		website & email hosting	1	250.00	$ 250.00				
		1 cellular phone $50.00 monthly	12	$ 50.00	$ 600.00				
61	**Total Telephone Cost**					**$ 1,702.00**	$ 1,562.00	$ 140.00	8.96%
	Fuel Vehicles								
		975 gallons **diesel**	975	$ 3.3791	$ 3,295.00				
		500 gallons **gas**	500	$ 3.0723	$ 1,536.00				
			1,475						
72	**Total Fuel Vehicle Cost**					**$ 4,831.00**	$ 5,381.00	$ (550.00)	-10.22%
	Miscellaneous								
		Food			$ 200.00				
		New employee physicals			$ 200.00				
		Heb. B. Vaccine			$ 180.00				
		Periodicals			$ 100.00				
		Advertising			$ 300.00				
		Other			$ 100.00				
		Annual medical exams			$ 1,410.00				
91	**Total Miscellaneous**					**$ 2,490.00**	$ 2,490.00	$ -	0.00%
	TOTAL					**$ 366,944.00**	**$ 357,474.00**	**$ 9,470.00**	**2.65%**

VERONA COST FIRE PROTECTION

Full-time payroll	$ 238,509.00
Extra and overtime	$ 38,563.00
Call firemen payroll	$ 35,693.00
Training payroll	$ 12,940.00
Officers' payroll	$ 2,550.00
Clothing allowance	$ 2,950.00
Chief's expense	$ 1,205.00
Dues and travel	$ 450.00
Training expense	$ 600.00
Office supplies	$ 400.00
Postage	$ 111.00
Fire fighting supplies	$ 3,000.00
Equipment purchase	$ 9,000.00
Parts and repair	$ 11,950.00
Communications	$ 1,702.00
Fuel for vehicles	$ 4,831.00

Account Number	Account Name		Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
511	FIRE PROTECTION									
			Employee benefits			$ 159,852.00				
			Dispatch cost Fire Dept.			$ 24,020.00				
			Insurance			$ 4,222.00				
			Administrative cost			$ 6,539.00				
			Building cost			$ 45,138.00				
			Depreciation of equipment			$ 53,759.00				
			Miscellaneous expenses			$ 2,490.00				
		Capital Outlay:	Building improvements							
						$ -				
	Total Fire Department Cost						$ 660,474.00			
							5.00%			
	Total Verona Cost						**$ 32,708.00**			
	Employee Benefit Cost									
			Social Security (.0765 X $328,255)		7.65%	$ 25,112.00				
			MSRS (.067 X $295,761)		6.70%	$ 19,816.00				
			Workers' Comp. ($328,255 X .0639)		6.39%	$ 20,975.00				
			Health Insurance							
		Bowden	1 employee & dep. @ $11,997 =	1	$ 11,997.00	$ 11,997.00				
		Chris, Gave	2 family @ $15,320 =	2	$ 16,849.00	$ 33,698.00				
		Denning	1 employee & dep. @ $11,858	2	$ 11,858.00	$ 23,716.00				
		Pam	1 single @ $7,000 =	1	$ 7,000.00	$ 7,000.00				
			Total Health Insurance			$ 76,411.00				
			Income Protection							
			($295,761 X .013) =		1.30%	$ 3,845.00				
			Unemployment ($328,255 @ .03) =		3.00%	$ 9,848.00				
			Life Insurance ($295,761 X .013) =		1.30%	$ 3,845.00				
	Total Employee Benefits						**$ 159,852.00**			
	Insurance									
			Gen Liability							
			$56,801 X .0662=		6.62%	$ 3,757.00				
			Public Official							
			$7,033 X .0662=		6.62%	$ 465.00				
	Total Insurance Cost						**$ 4,222.00**			
	Building Cost									
			Operating Cost -							
			$36,056.00		60.00%	$ 21,633.60				
			Building Amortization							
			(see Building Cap worksheet)		60.00%	$ 23,504.00				
	Total Building Cost						**$ 45,137.60**			
	Administrative Fee		1% of cost less administrative cost							
			$ 653,935.00		1.00%		**$ 6,539.00**			

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase (+)	Percent Change
522	**<u>TOWN GARAGE</u>**								
	Building Supplies								
		Paper products			$ 600.00				
		Light bulbs			$ 100.00				
		Detergent			$ 300.00				
		Garbage bags			$ 600.00				
		Miscellaneous			$ 300.00				
39	**Total Building Supplies**					**$ 1,900.00**	$ 1,900.00	$ -	0.00%
	Building Repairs & Main.								
		Furnace repair			$ 1,500.00				
		Electrical			$ 500.00				
		Pump oil settling tank			$ 1,500.00				
		Sand shed repair			$ 500.00				
		Other			$ 600.00				
52	**Total Build. & Main. Repairs**					**$ 4,600.00**	$ 4,600.00	$ -	0.00%
	Telephone								
		Basic charge (469-6680)	12	$ 66.67	$ 800.00				
61	**Total Telephone Cost**					**$ 800.00**	$ 800.00	$ -	0.00%
	Heating Fuel Cost								
		2,943 gal. @ $3.02 per gallon	2,943	$ 3.0211	$ 8,891.00				
	Includes Public Works Office								
71	**Total Fuel Cost**					**$ 8,891.00**	$ 8,891.00	$ -	0.00%
	Electricity								
		$458 monthly X 12	12	$ 458.00	$ 5,496.00				
81	**Total Elec. Cost**					**$ 5,496.00**	$ 5,496.00	$ -	0.00%
	TOTALS					**$ 21,687.00**	**$ 21,687.00**	**$ -**	**0.00%**

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
533	**GENERAL ASSISTANCE**								
	General Assistance Expenses								
					$ 12,000.00				
92	**Total General Assistance Expenses**					**$ 12,000.00**	$ 12,000.00	$ -	0.00%
	TOTALS					**$ 12,000.00**	**$ 12,000.00**	**$ -**	**0.00%**

3.00%

Account Number	Account Name	Details	Rates Hours	$ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
532	**HEALTH OFFICER**								
	Health Officer Expenses								
					$ 300.00				
01	**Total Health Officer Expenses**					**$ 300.00**	$ 300.00	$ -	0.00%
	TOTALS					**$ 300.00**	**$ 300.00**	**$ -**	**0.00%**

3.00%

Account Number	Account Name	Rate	Details	Rates: Hours	Rates: $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
521	**HIGHWAY DEPARTMENT**									
	Regular Salaries									
			Duane Nadeau	40	$ 30.47	$ 63,379.00				
	Truck Driver -		Jay Lanpher							
		Start - **$ 17.15**	40 hrs X 52 wks. X $20.77	40	$ 20.77	$43,202.00				
		6-months - **$ 17.37**	Ken Hayward							
		1 year - **$ 17.63**	40 hrs X 52 wks. X $19.31	40	$ 19.31	$40,165.00				
		2 years - **$ 17.91**	Joseph Grindle							
		4 years - **$ 18.52**	40 hrs X 52 wks X $19.31	40	$ 19.31	$40,165.00				
			Michael McInnis							
	Foreman -		40 hrs X 52 wks X $19.31	40	$ 19.31	$40,165.00				
		4 years - **$ 20.77**	Gerald Brassbridge II							
			40 hrs X 52 wks X $19.31	40	$ 19.31	$40,165.00				
	Operator and Mechanic I -									
		Start - **$ 17.92**	Jason Stubbs							
		6-months - **$ 18.15**	40 hrs X 52 wks X $18.52	40	$ 18.52	$38,522.00				
		1 year - **$ 18.41**	Colin (Keith) Burgess (9-1-2010)							
		2 years - **$ 18.68**	40 hrs. X 52 wks. X $17.90	40	$ 17.91	$37,253.00				
		4 years - **$ 19.31**								
			Contract employees			$ -				
			52.2 weeks (vs. 52 weeks) in FY 2015			$ 1,319.00				
01	**Regular Salaries**						**$344,335.00**	$339,199.00	$ 5,136.00	1.51%
	Extra and Overtime									
			198 hrs per person X $28.81 X 7 employee =	198	$28.81	$39,931.00				
		Avg. = $18.63 X 1.5 $ 28.81	Spare drivers							
			3 drivers X 40 hrs X $13.29 X 12 weeks =	120	$ 13.29	$19,138.00				
			Janitor $9.28 X 10 hrs X 52 wks	10	$ 9.28	$4,826.00				
02	**Total Extra and Overtime**						**$63,895.00**	$62,938.00	$ 957.00	1.52%
	Summer Help									
			40 hrs X $10.71 X 40 wks	40	$ 10.71	$17,136.00				
03	**Total Summer Help**						**$17,136.00**	$ 17,136.00	$ -	0.00%
	Clothing Allowance									
			8 employees X $435 each =	8	$ 435.00	$ 3,480.00				
22	**Total Clothing Allowance**						**$ 3,480.00**	$ 3,480.00	$ -	0.00%
	Dues and Travel									
			Dues			$ 200.00				
23	**Total Dues and Travel**						**$ 200.00**	$ 200.00	$ -	0.00%
	Training									
			Seminar cost			$ 300.00				
			Miscellaneous			$ 100.00				

Account Number	Account Name	Details	Rates		Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
			Hours	$ / %					
521	**HIGHWAY DEPARTMENT**								
24	**Total Training Cost**					**$ 400.00**	$ 400.00	$ -	0.00%
	Office Supplies								
		Miscellaneous supplies			$ 300.00				
31	**Total Office Supplies**					**$ 300.00**	$ 300.00	$ -	0.00%
	Minor Equipment Purchase								
		Shovels, brooms, rakes and small hand tools			$ 800.00				
		Safety Equipment			$ 400.00				
		Chain saw			$ 400.00				
		Miscellaneous			$ 300.00				
41	**Total Equipment Purchase**					**$ 1,900.00**	$ 1,900.00	$ -	0.00%
	Equipment Rental								
		Painting lines			$3,200.00				
		Contract Route 46			$53,425.00				
		Mowing roadside			$3,296.00				
		Crane rental	20	$ 160.00	$ 3,200.00				
		Miscellaneous			$ 2,000.00				
42	**Total Equipment Rental**					**$65,121.00**	$61,966.00	$ 3,155.00	5.09%
	Equipment Parts and Repair								
		Tires	$12,516	**0.00%**	$ 12,516.00				
		Cutting edges	$12,516		$ 12,516.00				
		Sweeper parts	$2,200		$ 2,200.00				
		Oil	$3,000		$ 3,000.00				
		Sander chain	$750		$ 750.00				
		Painting sanders and plows	$3,000		$ 3,000.00				
		Exhaust repairs	$1,000		$ 1,000.00				
		Batteries	$1,000		$ 1,000.00				
		Wipers	$425		$ 425.00				
		Lights and repairs	$3,000		$ 3,000.00				
		Front alignment	$500		$ 500.00				
		Tune-ups	$700		$ 700.00				
		Grease	$2,980		$ 2,980.00				
		Hydraulic fluid	$3,380		$ 3,380.00				
		Bolts	$2,000		$ 2,000.00				
		Steel for fabrication	$2,000		$ 2,000.00				
		Radio repair	$1,000		$ 1,000.00				
		Other parts and repairs	$31,525		$ 31,525.00				
51	**Total Equip. Parts & Repair**					**$ 83,492.00**	$ 83,492.00	$ -	0.00%
	Telephone								
		(2) Cell phones	12	$ 73.42	$ 881.00				
61	**Total Telephone Cost**					**$ 881.00**	$ 881.00	$ -	0.00%
	Fuel Vehicles								
		Diesel blend 20,250 gallons @ $3.3791 per gallon	20,250	$ 3.3791	$ 68,427.00				
		Unleaded gas							

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
521	**HIGHWAY DEPARTMENT**								
		2,100 gallons @ $3.0723 per gal.	2,100	$ 3.0723	$ 6,452.00				
72	**Total Fuel Vehicles**					**$ 74,879.00**	$ 77,787.00	$ (2,908.00)	-3.74%
	Miscellaneous								
		Alcohol and drug testing			$ 600.00				
		State Inventory & Reg. Fees			$ 200.00				
		Miscellaneous			$ 800.00				
91	**Total Miscellaneous**					**$ 1,600.00**	$ 1,600.00	$ -	0.00%
	Gravel and Sand								
		Miscellaneous gravel 1,000 cubic yds @ $5.00	1,000	$ 5.00	$ 5,000.00				
		Winter sand 8,000 yds @ $5.00 per yard	8,000	$ 5.00	$ 40,000.00				
92	**Total Gravel & Sand Cost**					**$ 45,000.00**	$ 45,000.00	$ -	0.00%
	Salt and Calcium								
		Salt 930 tons @ $70.00 =	930	$ 70.00	$ 65,100.00				
		Calcium 12 tons @ $350 per ton	0	$ -	$ -				
		Liquid Calcium 2,455 gallons at $1.62 per gallon	2,500	$ 1.62	$ 4,050.00				
93	**Total Salt and Calcium Cost**					**$ 69,150.00**	$ 69,150.00	$ -	0.00%
	Street Signs								
		Street Signs			$ 1,000.00				
		Warning signs			$ 2,000.00				
		Parking lot signs			$ 500.00				
94	**Total Street Sign Cost**					**$ 3,500.00**	$ 3,500.00	$ -	0.00%
	Culverts and Erosion Control								
		1 catch basin			$ 300.00				
		1 frame and cover			$ 150.00				
		Culverts			$ 3,500.00				
		Hay and fabric			$ 2,050.00				
95	**Total Culverts & Erosion Con.**					**$ 6,000.00**	$ 6,000.00	$ -	0.00%
	Guard Rails and Christmas Lights	Guard rails			$ 400.00				
		Christmas Lights			$ 1,800.00				
96	**Total Guard Rails& Lignts**					**$ 2,200.00**	$ 2,200.00	$ -	0.00%
	Pavement								
	Pavement tons calc - Distance X width (20', etc.) X Thickness X .0061 = Tons	**Bald Mountain Road** 4594' = 560 tons X $78.00 per ton =	560	$78.00	$ 43,680.00				
		Bucksmills Road 6336' = 773 tons X							

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
521	**HIGHWAY DEPARTMENT**								
		$78.00 per ton =	773	$78.00	$ 60,294.00				
		Poverty Ridge Road 1850' = 226 tons @ $78.00 per ton =	226	$78.00	$ 17,628.00				
		Silver Lake Road 2110' = 257 tons X $78.00 per ton =	257	$78.00	$ 20,046.00				
		Town Farm Road 1320' = 162 tons @ $78.00 per ton =	162	$78.00	$ 12,636.00				
		Milvale Road 2112' = 257 tons @ $78.00 per ton =	257	$78.00	$ 20,046.00				
		Cedar Street 900' = 110 tons $78.00 per ton =	110	$78.00	$ 8,580.00				
		Forest Hill 1109 = 135 tons $78.00 per ton =	135	$78.00	$ 10,530.00				
		Franklin Street 2165 = 320 tons $78.00 per ton =	320	$78.00	$ 24,960.00				
		School Street 1320' = 193 tons $78.00 per ton =	193	$78.00	$ 15,054.00				
97	**Total Pavement Cost**					**$ 233,454.00**	$ 134,961.00	$ 98,493.00	72.98%
	Plantings and Removals				$ 1,900.00				
98	**Total Plantings and Removals**					**$ 1,900.00**	$ 1,900.00	$ -	0.00%
	Pavement-sidewalk				$ 7,500.00				
99	Total Sidewalk Pavement					**$ 7,500.00**	$ 7,500.00	$ -	0.00%
	TOTALS					**$1,026,323.00**	**$921,490.00**	$ 104,833.00	11.38%

Account Number	Account Name	Allocation	Details	Rates: Salary	Rates: $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
505	**INSURANCE AND BENEFITS**									
	Workers Compensation		**Workers Compensation Class:**		**WC Rate**					
		Allocation	8742: Town Manager	81,545.00	**0.47%**	$ 383.00				
	Administration - 8810	$ 771	8810: Office employees - clerical	260,387.00	**0.31%**	$ 807.00				
	Town Manager - 8742b	$ 366	9410: Municipal employees - NOC	104,512.00	**1.73%**	$ 1,808.00				
	Muni Employees NOC - 9410	$ 1,728	8742: Economic Development	58,753.00	**0.47%**	$ 276.00				
	Public Access - 7610	$ 5	5506: Summer roads - 61.84% of Highway	253,191.00	**6.38%**	$ 16,154.00				
	Municipal Building - 9015	$ 570	9402: Winter plowing - 38.16% of Highway	158,101.00	**6.04%**	$ 9,549.00				
	Economic Develop - 8742c	$ 264	7705: Ambulance Service	132,161.00	**5.72%**	$ 7,560.00				
	Fire - 7710, 7711	$ 20,197	7710 & 7711: Firefighters	330,717.00	**6.39%**	$ 21,133.00				
	Ambulance - 7705	$ 7,225	8810: Harbor Master	1,008.00	**0.31%**	$ 3.00				
	Police - 7720	$ 12,189	8831: Animal Control	7,537.00	1.43%	$ 108.00				
	Dispatch - 8810	$ 490	7720: Police	437,478.00	**2.89%**	$ 12,643.00				
	Highway - 5506, 9402	$ 24,564	8810: Dispatchers	165,488.00	**0.31%**	$ 513.00				
	Solid Waste - 7590	$ 3,392	9015: Janitors & Building NOC	21,744.00	**2.74%**	$ 596.00				
	Health Advisory -		7590: Transfer Station / Recycling	72,865.00	**4.87%**	$ 3,549.00				
	Recreation - 9102	$ 4,716	9102: Parks and Recreation	184,840.00	**2.67%**	$ 4,935.00				
			7610: Radio - Reproduction	1,159.00	**0.39%**	$ 5.00				
		$ 76,477	**Total salaries**	**2,271,486.00**	3.52%	**$ 80,022.00**				
			Experience modification		112.00%	$ 9,603.00				
			Increase 1-1-2015		0.00%	$ -				
			Loss control credit		5.00%	$ (4,481.00)				
			Contribution reduction		10.18%	$ (8,668.00)				
			2012 Worker's Compensation audit							
86	**Total Worker Comp.**						**$ 76,476.00**	$ 67,375.00	$ 9,101.00	13.51%
90	**Annual Appropriation to Sick/Vacation Reserve (starting FY 15)**						**$ 5,000.00**	$ -	$ 5,000.00	n/a
	HRA - ER Contribution									
	Administration			7	**$ -**	$ -				
	Planning			1		$ -				
	Assessing			1		$ -				
	Economic Development			1		$ -				
	Fire			5		$ -				
	Police			7		$ -				
	Dispatch			4		$ -				
	Highways			8		$ -				
	Solid Waste			2		$ -				
	Recreation			1		$ -				
	Conversions			2		$ -				
91	**Total Health Reimbursement**						**$ -**	$ -	$ -	n/a
	Social Security									
	Administration			339,387.00	**7.65%**	$ 25,963.00				
	Planning			51,266.00		$ 3,922.00				
	Assessing			52,168.00		$ 3,991.00				
	Economic Development			58,316.00		$ 4,461.00				
	Municipal Building			9,662.00		$ 739.00				
	Public Access			1,150.00		$ 88.00				
	Fire			328,255.00		$ 25,112.00				
	Police			442,702.00		$ 33,867.00				
	Dispatch			164,256.00		$ 12,566.00				
	Public Safety			4,919.00		$ 376.00				

Funded 1X Only

Account Number	Account Name	Details	Rates: Salary	Rates: $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
505	**INSURANCE AND BENEFITS**								
	Highway		$426,038.00		$ 32,592.00				
	Health Advisory		7,900.00		$ 604.00				
	Solid Waste		72,323.00		$ 5,533.00				
	Recreation		173,654.00		$ 13,285.00				
	Ambulance		131,177.00		$ 10,035.00				
		Total FICA Payroll	**2,263,173.00**						
		Less: Pre-tax health insurance	**(70,044.00)**		$ (5,358.00)				
92	**Total Social Security**					$ **167,776.00**	$ 168,124.00	$ (348.00)	-0.21%
	Group Life Insurance								
	Administration		325,487.00	**1.00%**	$ 3,255.00				
	Planning		52,026.00		$ 520.00				
	Assessing		52,168.00		$ 522.00				
	Economic Development		58,316.00		$ 583.00				
	Fire		292,562.00		$ 2,926.00				
	Police	**Update**	431,825.00		$ 4,318.00				
	Dispatch	(see workpaper)	166,296.00		$ 1,663.00				
	Ambulance		127,431.00		$ 1,274.00				
	Highway		$384,266.00		$ 3,843.00				
	Solid Waste		72,083.00		$ 721.00				
	Recreation		97,069.00		$ 971.00				
			2,059,529.00		$ 20,596.00				
	Retiree Coverage	Monthly premium	290.00	12	$ 3,480.00				
93	**Total Group Life Ins.**					$ **24,076.00**	$ 23,266.00	$ 810.00	3.48%
	Maine Public Employees Retirement System - **Participating Local District Retirement Program (PLD)**	The UAAL in this account is being amortized over a period of 18 years beginning in 1999. The credit is sufficient to cover all costs for 2013-2014.		39					
94	**Total MePERS**					$ **-**	$ -	$ -	n/a
	Health Insurance			#	Pro rata				
	Non-contractual employees: (MMEHT)								
		Family	**$ 17,019**	5	27.8%				
		Single & dependent	**$ 11,997**	4	22.2%				
		Single	**$ 7,319**	9	50.0%				
	Administration	**Family**	17,019	2					
		Single & dependent	11,997	1					
		Single	7,319	4					
		Total Administration			$ 75,311.00				
	BBHCC	**Single & dependent**	11,997	0	$ -				
	Planning	**Single**	7,319	1	$ 7,319.00				
	Assessing	**Family**	17,019	1	$ 17,019.00				
	Economic Development	**Single**	7,319	1	$ 7,319.00				
	Fire	**Family**	17,019	0	$ -				
		Single & dependent	11,997	1					
		Single	7,319	0					
		Total Fire			$ 11,997.00				
	Police	**Family**	17,019	1					

Account Number	Account Name	Details	Rates Salary	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
505	**INSURANCE AND BENEFITS**								
		Single & dependent	11,997	1					
		Single	7,319	0					
		Total Police			$ 29,016.00				
	Dispatch	**Family**	17,019	0					
		Single	7,319	0					
		Total Dispatch			$ -				
	Highways	**Family**	17,019	0					
		Single & dependent	11,997	0					
		Single	7,319	1					
		Total Highway			$ 7,319.00				
	Solid Waste	**Family**	17,019	1					
		Single & dependent	11,997	1					
		Total Solid Waste			$ 29,016.00				
	Recreation	**Single & dependent**	11,997	0					
		Single	7,319	2					
		Total Recreation			$ 14,638.00				
	2 conversions	**$17,019 - $7,319 = $9,700 X 2 =**	9,700	2	$ 19,400.00				
		Buy-outs	1,000	0	$ -				

Allows for a 7.5% increase effective 1-1-2015
1-1-2014 monthly cost family $1,571.56, single $700.61 & single and dependent $1,143.19.
Employee participation is $49 for family, $43 for single & dependent or $27 for single, weekly.

Contractual employees (NNEBT)

Family	**$**	**16,849**
Employee & Spouse	**$**	**16,439**
Employee & Child(ren)	**$**	**11,858**
Single	**$**	**7,000**

Account Name	Details	Rates Salary	Rates $ / %	Subtotal
Fire	**Family**	16,849	2	
	Employee & Spouse	16,439	0	
	Employee & Child(ren)	11,858	1	
	Single	7,000	1	
	Total Fire			$ 52,556.00
Police	**Family**	16,849	2	
	Employee & Spouse	16,439	1	
	Employee & Child(ren)	11,858	2	
	Single	7,000	1	
	Total Police			$ 80,853.00
Dispatch	**Family**	16,849	1	
	Employee & Spouse	16,439	0	
	Employee & Child(ren)	11,858	0	
	Single	7,000	3	
	Total Dispatch			$ 37,849.00
Highways	**Family**	16,849	3	
	Employee & Spouse	16,439	1	
	Employee & Spouse	1,525	1	
	Employee & Child(ren)	11,858	2	
	Single	7,000	1	
	Total Highway			$ 99,227.00
	Buy-outs	1,000	0	$ -

Allows for a 7.5% increase effective 1-1-2015
1-1-2014 monthly cost family $1,558.00, employee & spouse $1,525.00, employee & child(ren) $1,132.00, and single $675.00.

Account Number	Account Name	Details	Rates Salary	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
505	**INSURANCE AND BENEFITS**								
	Employee participation is $49 for family, $43 for single & dependent or $27 for single, weekly.								
95	**Total Health Ins. Cost**					**$ 488,839.00**	$ 453,835.00	$ 35,004.00	7.71%
	Income Protection								
			Covered Payroll						
	Administration		312,000	**1.30%**	$ 4,056.00				
	Planning		50,000		$ 650.00				
	Assessing		50,000		$ 650.00				
	Economic Development		56,000		$ 728.00				
	Fire		232,000		$ 3,016.00				
	Police		345,000		$ 4,485.00				
	Dispatch		127,000		$ 1,651.00				
	Ambulance		43,000		$ 559.00				
	Highway		334,000		$ 4,342.00				
	Solid Waste		60,000		$ 780.00				
	Recreation		95,000		$ 1,235.00				
	Covered payroll thru 4/2015	1,704,000	70.00%	1.90%	$ 18,886.00				
	Covered payroll thru 6/2015	1,755,120			$ 3,891.00				
96	**Total Income Protection**					**$ 22,777.00**	$ 22,322.00	$ 455.00	2.04%
	Unemployment Comp								
		Self Insurance			$ 1,000.00				
97	**Unemployment Comp**					**$ 1,000.00**	$ 1,000.00	$ -	0.00%
	General Liability								
		MMA premium			$ 53,261.00				
		Call Firefighter coverage			$ 1,540.00				
		Self Insurance			$ 2,000.00				
98	**Total Gen. Liability Ins.**					**$ 56,801.00**	$ 50,000.00	$ 6,801.00	13.60%
	Public Official Liability Ins.								
		MMA Premium			$ 7,033.00				
99	**Total Public Liability Ins.**					**$ 7,033.00**	$ 6,200.00	$ 833.00	13.44%
	TOTALS					**$ 849,778.00**	**$ 792,122.00**	**$ 57,656.00**	**7.28%**

Account Number	Account Name	Details	Rates		Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
			Salary	$ / %					
505	**INSURANCE AND BENEFITS**								

3.00%

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
504	**MUNICIPAL OFFICE**								
	Custodian's Salary								
		12.5 hrs. per week X $10.61 X 52 wks.=	17	$ 10.93	$ 9,662.00				
01	**Total Cust. Salary**					**$ 9,662.00**	$ 9,521.00	$ 141.00	1.48%
	Building Supplies								
		Paper towels			$ 95.00				
		Toilet paper			$ 55.00				
		Trash bags			$ 205.00				
		Floor wax			$ 80.00				
		Floor sealer			$ 40.00				
		Hand soap			$ 20.00				
		Light bulbs			$ 150.00				
		Window cleaner			$ 25.00				
		Furniture polish			$ 15.00				
		Calcium			$ 20.00				
		Flags			$ 50.00				
		Miscellaneous			$ 315.00				
39	**Total Building Supplies**					**$ 1,070.00**	$ 1,070.00	$ -	0.00%
	Building Repairs and Main.								
		Furnace repair			$ 250.00				
		Door repair			$ 100.00				
		Paint			$ 75.00				
		Electrical			$ 150.00				
		Plumbing			$ 200.00				
		Carpet cleaning			$ 350.00				
		Elevator license & insp.			$ 200.00				
		Elevator main. agree.			$ 1,000.00				
		Miscellaneous			$ 330.00				
52	**Total Repairs and Main.**					**$ 2,655.00**	$ 2,655.00	$ -	0.00%
	Heating Fuel								
		1,000 gallons @ $3.02 =	1,000	$ 3.02	$ 3,021.00				
71	**Heating Fuel**					**$ 3,021.00**	$ 3,021.00	$ -	0.00%
	Electricity								
		$500.00 monthly X 12=	12	$500.00	$ 6,000.00				
81	**Total Electricity**					**$ 6,000.00**	$ 6,000.00	$ -	0.00%
	Water								
		Town Office water							
		$121 per quarter	4	$121.00	$ 484.00				
		Spring water			$ 170.00				
82	**Total Office Water**					**$ 654.00**	$ 654.00	$ -	0.00%
	TOTALS					**$ 23,062.00**	**$ 22,921.00**	**$ 141.00**	**0.62%**

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
502	MUNICIPAL PLANNING								
	CEO Salary								
	Plumbing Inspector	40 hours X $23.83 X 52	40	$ 24.55	$ 51,070.00				
		52.2 weeks (vs. 52 weeks) in FY 2015			$ 196.00				
01	**Total CEO Salary**					**$ 51,266.00**	**$ 50,513.00**	$ 753.00	1.49%
	Planning Board Salaries								
		$20 per meeting X 16 meetings X 6 members=	16	$ 20.00	$ 1,920.00				
		$25 per meeting X 16 meetings X 1 member	16	$ 25.00	$ 400.00				
02	**Total Board Salary**					**$ 2,320.00**	**$ 2,320.00**	$ -	0.00%
	Planning Board Secretary								
		$40 per meeting @ 16 meetings	16	$ 40.00	$ 640.00				
		$40 per meeting @ 3 meeting for BOA	3	$ 40.00	$ 120.00				
03	**Total Secretary Salary**					**$ 760.00**	**$ 760.00**	$ -	0.00%
	Planning Board/BOA Expense								
		Travel (mileage)			$ 90.00				
		Seminar fees			$ 100.00				
		Booklets			$ 135.00				
21	**Total Planning Board/BOA Exp.**					**$ 325.00**	**$ 325.00**	$ -	0.00%
	CEO Expense	Court filings			$ 240.00				
		Travel at $.44 per mile	2,273	$ 0.44	$ 1,000.00				
		Training			$ 300.00				
		Cell Phone			$ 516.00				
		Miscellaneous			$ 160.00				
22	**Total CEO Expense**					**$ 2,216.00**	**$ 1,916.00**	$ 300.00	15.66%
	Office Supplies								
		Planning Brd/BOA Supplies			$ 150.00				
		CEO Supplies			$ 650.00				
31	**Total Planning Office Supplies**					**$ 800.00**	**$ 800.00**	$ -	0.00%
	Postage	Planning Board		1.043%	$ 180.00				
		CEO			$ 240.00				
		BOA			$ 28.00				
33	**Total Postage**					**$ 448.00**	**$ 441.00**	$ 7.00	1.59%
	Printing	Planning Board Copies			$ 65.00				
		CEO Copies			$ 25.00				
		BOA Copies			$ 10.00				
34	**Total Printing Cost**					**$ 100.00**	**$ 100.00**	$ -	0.00%
	Advertising								
		Legal notices			$ 250.00				
35	**Total Advertising**					**$ 250.00**	**$ 250.00**	$ -	0.00%
	HCPC Dues								
		Dues			$ 1,340.00				
93	**Total HCPC Dues**					**$ 1,340.00**	**$ 1,150.00**	$ 190.00	16.52%
	Mapping								
		Updates			**$ 600.00**				
94	**Total Mapping Cost**					**$ 600.00**	**$ 900.00**	$ (300.00)	-33.33%
	TOTALS					**$ 60,425.00**	**$ 59,475.00**	**$ 950.00**	**1.60%**

Account Number	Account Name	Details	Rates: Hours	Rates: $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase (+)	Percent Change
512	**POLICE DEPARTMENT**								
	Full-time Regular								
		Police Chief	40	$ 29.95	$ 62,302.00				
		David Winchester (2-19-01)							
		40 hrs. X $24.50 X 52=	40	$ 24.50	$ 50,960.00				
		On-call stipend ($1,600) included							
		in hourly rate							
	Payscale -	Robert Findlay (9-9-91)							
		40 hrs. X $20.81 X 52 wks.	40	$ 20.81	$ 43,285.00				
	Start - **$ 16.08**				$ -				
	6-months - **$ 17.08**			$ 20.81	$ 43,285.00				
	1-year - **$ 17.30**	Ryan Knight (8-1-97)							
	2-year - **$ 18.49**	40 hrs. X $20.59 X 52 wks. =	40	$ 20.59	$ 42,827.00				
	4-years - **$ 19.80**								
	10-years - **$ 20.18**			$ 20.59	$ 42,827.00				
	15-years - **$ 20.59**	Matt Cyr (12-9-2003)							
	20-years - **$ 20.81**	40 hrs. X $20.18 X 52 wks.=	40	$ 20.18	$ 41,974.00				
				$ 20.18	$ 41,974.00				
	Det/Sgt - **$ 24.50**	Dan Harlan (6-9-08)							
		40 hrs. X 19.22 X 52 wks.=	40	$ 19.80	$ 41,184.00				
					$ -				
				$ 19.80	$ 41,184.00				
		Steve Bishop (8-31-09)							
		40 hrs. X 19.22 X 52 wks.=	40	$ 19.80	$ 41,184.00				
				$ 19.80	$ 41,184.00				
		Eric Marcel (03-03-14)							
	7/1/14 - 8/30/14	40 hrs. X $16.08 x 9 weeks	40	$ 16.08	$ 5,788.80				
	8/31/14 - 2/28/15	40 hrs. X $17.08 x 26 weeks	40	$ 17.08	$ 17,763.20				
	3/1/15 - 6/30/15	40 hrs. X $17.30x 17 weeks	40	$ 17.30	$ 11,764.00				
					$ 35,316.00				
		Annual appropriation for Police Training Buyout Reserve			$ 5,000.00				
		52.2 weeks (vs. 52 weeks) in FY 2015			$ 1,381.00				
01	**Total Full-time Payroll**					**$ 365,413.00**	$ 351,956.00	$ 13,457.00	3.82%
	Full-time Extra and Overtime								
	Cyr - **$ 20.18**	Holidays							
	Harlan - **$ 19.80**	6 men X $29.62 X 11days X 8 hrs.	88	$ 29.62	$ 15,639.00				
	Bishop - **$ 19.80**	Staff meetings							
	Findlay - **$ 20.81**	6 mtgs. X 2 hrs. X $29.62 X 7 =	2	$ 29.62	$ 2,488.00				
	Knight - **$ 20.59**	Sick time							
	Marcel - **$ 17.30**	20 days X $29.62 X 10 hrs.=	10	$ 29.62	$ 5,924.00				
	Ave. $19.75 X 1.5 = $ 29.62	Vacation							
		Harlan	80						
		Bishop	80						
		Findlay	200						

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase (+)	Percent Change
512	**POLICE DEPARTMENT**								
		Cyr	120						
		Knight	160						
		Marcel							
		Total	640	$ 29.62	$ 18,957.00				
		Contract hours							
		$13.31 X 4 hours X 52 wks.=	4	$ 13.31	$ 2,768.00				
		Chamber Festival							
		75 hours X $29.62=	75	$ 29.62	$ 2,222.00				
		Unscheduled overtime							
		225 hrs. X $29.62=	225	$ 29.62	$ 6,665.00				
02	**Full-time Extra and Overtime**					**$ 54,663.00**	$ 52,282.00	$ 2,381.00	4.55%
	Reserves								
	FY 2014 Budget: was removed.								
03	**Reserves**					**$ -**	$ -	$ -	n/a
	Training Payroll								
		40 hrs. X 7 men X $29.62=	40	$ 29.62	$ 8,294.00				
		New employee or reserve							
		180 hrs. X $13.31=	180	$ 13.31	$ 2,396.00				
04	**Total Training Payroll**					**$ 10,690.00**	$ 9,140.00	$ 1,550.00	16.96%
	Investigation Payroll								
		94 hours @ $36.75	94	$ 36.75	$ 3,455.00				
05	**Total Investigation Payroll**					**$ 3,455.00**	$ 3,358.00	$ 97.00	2.89%
	Animal Control Officer								
	Actual and Budget are now coded to same line item.	665 hrs. X $11.25	665	$ 11.25	$ 7,481.00				
06	**Total Animal Control Salary**					**$ 7,481.00**	$ 7,481.00	$ -	0.00%
	Harbor Master								
		100 hrs. X $10.00	100	$ 10.00	$ 1,000.00				
07	**Total Harbor Master Salary**					**$ 1,000.00**	$ 1,000.00	$ -	0.00%
	Chief's Expense								
		Meals			$ 150.00				
		Course and seminar fees			$ 300.00				
		Other			$ 500.00				
21	**Total Chief's Expense**					**$ 950.00**	$ 950.00	$ -	0.00%
	Clothing Allowance								
		Clothing Allowance	8	$ 540.00	$ 4,320.00				
		Cleaning Fee	8	$ 455.00	$ 3,640.00				
22	**Total Clothing Allowance**					**$ 7,960.00**	$ 7,960.00	$ -	0.00%

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase (+)	Percent Change
512	POLICE DEPARTMENT								
	Dues and Travel	Dues to associations			$ 200.00				
		Travel to training sessions			$ 118.00				
		Meals			$ 120.00				
23	**Total Dues and Travel**					**$ 438.00**	$ 438.00	$ -	0.00%
	Training Expense								
		Seminar and Tuition Costs			$ 1,600.00				
		Training publication			$ 155.00				
24	**Total Training Expense**					**$ 1,755.00**	$ 1,755.00	$ -	0.00%
	Postage	Regular mailings			$ 330.00				
33	**Total Postage Cost**					**$ 330.00**	$ 330.00	$ -	0.00%
	Animal Control Supplies								
		Food			$ 300.00				
		Animal Shelter-License fee			$ 100.00				
		Animal Shelter-minor repairs			$ 100.00				
		Veterinary services			$ 300.00				
		Miscellaneous			$ 200.00				
37	**Total Animal Control Supplies**					**$ 1,000.00**	$ 1,000.00	$ -	0.00%
	Equipment Purchase								
		Uniforms reserves			$ 1,825.00				
		Miscellaneous							
		flashlights			$ 160.00				
		equipment batteries			$ 315.00				
		evidence equipment			$ 400.00				
		duty belt accessories			$ 200.00				
		video tapes			$ 150.00				
		other - ammunition, etc.			$ 500.00				
41	**Total Equipment Purchase**					**$ 3,550.00**	$ 3,550.00	$ -	0.00%
	Parts and Repair								
		10 tires @ $120.00 =	10	$ 120.00	$ 1,200.00				
		5 tune-ups @ $60 =	5	$ 60.00	$ 300.00				
		Other parts			$ 1,040.00				
		Radar certification			$ 350.00				
		Oil changes			$ 600.00				
		Labor			$ 1,000.00				
		Miscellaneous			$ 375.00				
		Radio & Tel. Repair			$ 500.00				
51	**Total Parts and Repairs**					**$ 5,365.00**	$ 5,365.00	$ -	0.00%
	Telephone	3 lines @ $135 X 12=	12	$ 135.00	$ 1,620.00				
		Cell phones - 4 ea. @ $31.67 / mon.	12	$ 126.67	$ 1,520.00				
		County wireless - 1 @ $100 / mon.	12	$ 100.00	$ 1,200.00				

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase (+)	Percent Change
512	**POLICE DEPARTMENT**								
		GPS - 4 @ $100 / YRLY	4	$ 100.00	$ 400.00				
61	**Total Telephone Cost**					**$ 4,740.00**	$ 4,740.00	$ -	0.00%
	Heating Fuel	Animal Shelter 300 gallons @ 2.75	300	$ 2.75	$ 825.00				
71	**Total Heating Fuel Cost**					**$ 825.00**	$ 825.00	$ -	0.00%
	Fuel Vehicles	85,200 miles @ 12 miles per gallon @ $3.0723	7,200	$ 3.0723	$ 22,121.00				
72	**Total Fuel Costs**					**$ 22,121.00**	$ 29,520.00	$ (7,399.00)	-25.06%
	Miscellaneous	Hiring Costs			$ 200.00				
		Advertising			$ 150.00				
		Miscellaneous			$ 50.00				
91	**Total Miscellaneous**					**$ 400.00**	$ 400.00	$ -	0.00%
	Police in Education (PIE)	Payroll							
92	**Total PIE (Police in Education)**					**$ -**	$ -	$ -	n/a
	FY 2014 Budget: was removed.								
	TOTALS					**$ 492,136.00**	**$ 482,050.00**	**$ 10,086.00**	**2.09%**
						$ 135,517.00	$ 111,722.00	$ 23,795.00	
	Less: RSU #25 Reimbursement for Reserve Officer (School Resource Officer in FY 2015)					$ (32,715.00)	$ (3,900.00)	$ (28,815.00)	
	Police with SRO Budget plus Insurance and Benefits less RSU #25 Reimbursement:					**$ 594,938.00**	**$ 589,872.00**	**$ 5,066.00**	**0.86%**

Note: Reserve Officer $2,584 + Summer Officer $6,202 + P.I.E. $1,526 are not included in Total.
(see above green highlighted areas - these expenses were removed per Chief Geagan)

Account	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
507	**PUBLIC ACCESS**								
	Regular Payroll	30 meetings @ 3 hours X $10.45 per hour	3	$ 10.45	$ 941.00				
		20 hours preparing notices for bulletin Board @ $10.45/hour	20	$ 10.45	$ 209.00				
01	**Total Payroll Cost**					**$ 1,150.00**	**$ 1,894.00**	$ (744.00)	-39.28%
	Program Supplies	tapes and CDs			$ 100.00				
		Miscellaneous			$ 25.00				
37	**Total Program Supplies**					**$ 125.00**	**$ 125.00**	$ -	0.00%
	Main. & Repairs	25 hours @ $60 per hour =	25	$ 60.00	$1,500.00				
51	**Total Main. & Repairs**					**$ 1,500.00**	**$ 1,500.00**	$ -	0.00%
	Totals					**$ 2,775.00**	**$ 3,519.00**	**$ (744.00)**	**-21.14%**

3.00%

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
									3.00%
515	PUBLIC SAFETY								
	Custodian								
		7.5 hours X 52 weeks plus 60 hours annually for floor stripping/ buffing/waxing at $10.93/hour	450	$ 10.93	$ 4,919.00				
01	**Total Custodian Cost**					**$ 4,919.00**	$ 4,200.00	$ 719.00	17.12%
	Building Supplies								
		Light bulbs			$ 150.00				
		Trash can liners			$ 50.00				
		Paper supplies			$ 400.00				
		Floor stripper and wax			$ 400.00				
		Miscellaneous			$ 825.00				
39	**Total Building Supplies**					**$ 1,825.00**	$ 1,525.00	$ 300.00	19.67%
	Build. Main. and Repairs								
		Fire extinguisher inspect.			$ 100.00				
		Furnace repair			$ 500.00				
		Electrical			$ 300.00				
		Door repair			$ 940.00				
		Elevator agreement			$ 1,360.00				
		Elevator repair			$ 600.00				
		Elevator fire test			$ 300.00				
		Rug steam cleaning - police side of bldg.			$ 300.00				
		Paint			$ 125.00				
		Miscellaneous			$ 175.00				
52	**Total Build. Main & Repairs**					**$ 4,700.00**	$ 4,700.00	$ -	0.00%
	Fuel Heating								
		Natural Gas			$ 10,000.00				
71	**Total Fuel Heating Cost**					**$ 10,000.00**	$ 12,084.00	$ (2,084.00)	-17.25%
	Electricity								
		$1,000 per month X 12	12	$ 1,000.00	$ 12,000.00				
81	**Total Electricity Cost**					**$ 12,000.00**	$ 12,000.00	$ -	0.00%
	Water								
		$348 quarterly	4	$ 348.00	$ 1,392.00				
82	**Total Water Cost**					**$ 1,392.00**	$ 1,392.00	$ -	0.00%
	Miscellaneous								
		Elevator Inspection			$ 115.00				
		Underground tank test			$ 325.00				
	NEW	**Generator inspection**			**$ 350.00**				
		Elevator license			$ 100.00				
		Boiler certification			$ 80.00				
		Underground tank lic.			$ 100.00				
		Water back flow test			$ 110.00				
		Other			$ 40.00				
91	**Total Miscellaneous**					**$ 1,220.00**	$ 1,220.00	$ -	0.00%
	TOTALS					**$ 36,056.00**	**$ 37,121.00**	**$ (1,065.00)**	**-2.87%**

Account Number	Account Name	Details	Rates: Hours	Rates: $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase (+)	Percent Change
561	**RECREATION PROGRAM**								
	Director's Salary								
			40	$ 30.14	$ 62,692.00				
		52.2 weeks (vs. 52 weeks) in FY 2015			$ 241.00				
01	**Total Director's Salary**					**$ 62,933.00**	**$ 62,015.00**	$ 918.00	1.48%
	Senior Citizens' Director								
		20 hours X $13.39 X 52 wks.	20	$ 13.40	$ 13,936.00				
02	**Total Senior Director**					**$ 13,936.00**	**$ 14,134.00**	$ (198.00)	-1.40%
	Swimming Payroll								
		Swimming Pool Supervisor -							
	10 weeks		40	$ 10.51	$ 4,204.00				
		Life Guard #2 -							
			40	$ 9.97	$ 3,988.00				
		Life Guard #3 -							
			35	$ 9.41	$ 3,294.00				
		Life Guard #4 -							
			35	$ 8.83	$ 3,091.00				
		Life Guard #5 -							
			32	$ 8.58	$ 2,746.00				
		Life Guard #6 -							
			32	$ 8.58	$ 2,746.00				
03	**Total Swimming Payroll**					**$ 20,069.00**	**$ 20,069.00**	$ -	0.00%
	Facilities Main. Payroll								
		Facility Maintenance							
	12.7308	40 hrs. X $12.73 X 10 wks.	40	$ 13.11	$ 5,244.00				
	11.33	Grounds Maintenance							
	10.609	40 hrs. X $11.33 X 31 wks.	40	$ 11.67	$ 14,471.00				
		Skating Rink							
		200 hrs. X $10.61	200	$ 10.77	$ 2,154.00				
		Swimming Pool Main.							
		100 hours X $10.61	100	$ 10.77	$ 1,077.00				
		Janitorial							
		17 hours wkly X $10.61 hrly.	12.5	$ 10.77	$ 7,001.00				
04	**Total Facilities Main. Payroll**					**$ 29,947.00**	**$ 29,660.00**	$ 287.00	0.97%
	Part-time Assistant								
		Summer Assistant							
		13 wks. X 40 hrs. X $13.31	40	$ 13.71	$ 7,129.00				
	Part-time Assistant	Part-time Assistant							
		52 wks. X $16.77 X 8 hrs.	8	$ 17.28	$ 7,188.00				
		7 wks. X $12.43 X 40 hrs.	40	$ 12.81	$ 3,587.00				
05	**Total Assistants Cost**					**$ 17,904.00**	**$ 17,639.00**	$ 265.00	1.50%
	Youth Activities Payroll								
		Skating Rink Supervision -							
		20 hrs. X 8 wks. X $9.27	20	$ 9.41	$ 1,506.00				
		Winter Athletic Programs -							
		5 hrs. X 12 wks. X $13.31	5	$ 13.51	$ 811.00				
		Activities - Chaperone	30	$ 13.51	$ 405.00				
		Other programs	50	$ 11.33	$ 567.00				
06	**Total Youth Act. Payroll**					**$ 3,289.00**	**$ 3,289.00**	$ -	0.00%

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase (+)	Percent Change
	Youth Athletics Payroll								
		Football		0.00%	$ 200.00				
		Baseball		0.00%	$ 170.00				
		Softball		0.00%	$ 160.00				
07	**Total Youth Athletics Payroll**					**$ 530.00**	**$ 530.00**	$ -	0.00%
	Fitness Center Payroll	2.0 hours per week @							
		$11.25 per hour x 16 wks	2.0	$ 11.25	$ 360.00				
08	**Total Fitness Director**					**$ 360.00**	**$ 360.00**	$ -	0.00%
	Sr. Fitness Payroll	2 hours per week @							
		$10.00 per hour x 50 wks	2	$ 10.00	$ 1,000.00				
09	**Total Sr. Fitness Payroll**					**$ 1,000.00**	**$ 1,000.00**	$ -	0.00%
	Director's Expense								
		Payment to Director			$ 500.00				
21	**Total Director's Expense**					**$ 500.00**	**$ 500.00**	$ -	0.00%
	Office Supplies								
		Miscellaneous office suplies			$ 500.00				
31	**Total Office Supplies**					**$ 500.00**	**$ 500.00**	$ -	0.00%
	Postage								
		General postage cost			$ 51.00				
33	**Total Postage Cost**					**$ 51.00**	**$ 51.00**	$ -	0.00%
	Program Supplies								
		Pump winterization			$ 320.00				
		AAA Toilet Rentals			$ 450.00				
		Field marking powder			$ 492.00				
		Field marking paint			$ 750.00				
		Infield mix			$ 820.00				
		Grass seed			$ 900.00				
		Fertilizer and weed killer			$ 4,238.00				
		Paint			$ 250.00				
		Loam			$ 900.00				
		Hand tools and hoses, etc.			$ 275.00				
		Lime			$ 375.00				
		Calcium hypochlorite			$ 3,150.00				
		Swimming pool sealer			$ 1,975.00				
		Soda ash			$ 250.00				
		Chlorine stabilizer			$ 200.00				
		Red Cross Supplies			$ 90.00				
		Cleaning supplies			$ 150.00				
		Miscellaneous			$ 710.00				
37	**Total Program Supplies**					**$ 16,295.00**	**$ 16,295.00**	$ -	0.00%
	Building Supplies								
		Jewett School							
		paper products			$ 400.00				
		light bulbs			$ 200.00				
		wax & floor cleaners			$ 300.00				
		hand soap and cleaners			$ 200.00				
		misc.			$ 300.00				
		Skating Rink Building			$ 150.00				
		Concession stand			$ 250.00				

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase (+)	Percent Change
		FY 15 reduction - per Tim Emery							
		Other			$ 50.00				
39	**Total Building Supplies**					**$ 1,850.00**	**$ 1,850.00**	$ -	0.00%
	Equipment Purchase								
		Grass trimmer			$ 620.00				
		Push mower			$ 255.00				
		Miscellaneous			$ 80.00				
41	**Total Equip. Purchase**					**$ 955.00**	**$ 955.00**	$ -	0.00%
	Equiq. Main & Repair								
		Pickup (Tim's)			$ 400.00				
		Pickup (maintenance)			$ 400.00				
		Fitness equip. maint.			$ 250.00				
		Snowblower, mowers, etc.			$ 2,760.00				
51	**Total Equip.Parts & Repairs**					**$ 3,810.00**	**$ 3,810.00**	**$ -**	**0.00%**
	Building Maintenance								
		electrical			$ 500.00				
		carpentry			$ 500.00				
		floor cleaning			$ 500.00				
		Concession stand			$ 200.00				
		Transfer in from Rec. Facilities Res.			$ 2,000.00				
		miscellaneous			$ 1,000.00				
52	**Total Build. Maintenance**					**$ 4,700.00**	**$ 4,700.00**	**$ -**	**0.00%**
	Telephone								
		Office							
		$40 monthly X 12=	12	$ 40.00	$ 480.00				
		Skating Rink							
		$26.50 monthly X 12 months=	12	$ 26.50	$ 318.00				
		Swimming Pool							
		$25.00 monthly X 12 months=	12	$ 25.00	$ 300.00				
		Cellular phone							
		$64.50 monthly X 12=	12	$ 64.50	$ 774.00				
61	**Total Telephone Cost**					**$ 1,872.00**	**$ 1,872.00**	$ -	0.00%
	Fuel Heating								
		Propane skating rink							
		330.0 gals. @ $2.75	330.0	$ 2.75	$ 908.00				
71	**Total Fuel Heating Cost**					**$ 908.00**	**$ 908.00**	$ -	0.00%
	Fuel Vehicles								
		Gas - 775 gallons	775.0	$ 3.0723	$ 2,381.00				
		Diesel - 40 gallons	40.0	$ 3.3791	$ 135.00				
72	**Total Fuel Vehicles**					**$ 2,516.00**	**$ 3,315.00**	$ (799.00)	-24.10%
	Electricity								
		Skating rink & Basketball court			$ 1,350.00				
		Swimming pool			$ 3,875.00				
		Tennis court			$ 300.00				
		Volleyball court			$ 375.00				
		Reggie field			$ 210.00				
		Rec.Storage			$ 175.00				
		Concession Stand			$ 300.00				

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase (+)	Percent Change
81	**Total Electricity Cost**					**$ 6,585.00**	**$ 6,585.00**	$ -	0.00%
	Water								
		Swimming pool			$ 1,685.00				
		Skating rink			$ 1,391.00				
		Concession Stand			$ 268.00				
		Watering ballfields			$ 1,733.00				
82	**Total Water Cost**					**$ 5,077.00**	**$ 5,077.00**	$ -	0.00%
	Rent								
		Senior Citizens' Center	12	$ 862.00	$ 10,344.00				
91	**Total Rent Cost**					**$ 10,344.00**	**$ 10,344.00**	$ -	0.00%
	Youth Athletic Expense								
		Wrestling			$ 700.00				
		Youth Girls' Softball			$ 1,000.00				
		Little League			$ 1,500.00				
		Jr. Boys Baseball			$ 450.00				
		Sr. Boys Baseball			$ -				
		Sr. Girls Softball			$ -				
		Jr. Rec. Football			$ 1,600.00				
		Jr. Rec Soccer			$ 525.00				
		Boys & Girls Basketball			$ 825.00				
		Sr. Boys Basketball			$ -				
		Jr. Girls Basketball			$ -				
92	**Total Youth Athletic Expenses**					**$ 6,600.00**	**$ 6,600.00**	$ -	0.00%
	Youth Activities Expense								
		Gym Activities			$ 1,000.00				
		Arts and crafts			$ 200.00				
		Field Day			$ 100.00				
		Water Carnival			$ 100.00				
		Summer Band			$ 300.00				
		Gymnastics			$ 200.00				
		Dance			$ 500.00				
		Roller skating trips			$ 900.00				
		Day trip to amusement park			$ 800.00				
		Trips to indoor pool and skiing trips			$ 800.00				
		Miscellaneous			$ 700.00				
93	**Total Youth Activities Expenses**					**$ 5,600.00**	**$ 5,600.00**	$ -	0.00%
	TOTALS					**$ 218,131.00**	**$ 217,658.00**	**$ 473.00**	**0.22%**
56	**RECREATION REVENUES**								
	Senior Program Director								
		Payroll reimbursement $.52 X 20 hours X 52 wks.	-	$ -	$ -				
		Social Security $540 X .0765 =		0.00%	$ -				
		No longer applicable Workers Compensation $540 X .0265% =		0.00%	$ -				
		Unemployment Compensation $540 X .0300% =		0.00%	$ -				
		MSRS $10,514 X .0150% =		0.00%	$ -				

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase (+)	Percent Change
7002	**Senior Citizens Director Rev.**					**$ -**		$ -	n/a
	Facility Main. Payroll								
		School Depart. Reimburse. 380 hours X $12.73+ 35%=	380	$ 13.11	$ 6,725.00				
7002	**Total Facility Payroll Rev.**					**$ 6,725.00**	**$ 6,530.00**	$ 195.00	2.99%
	Swimming Pool Revenues								
		210 students @ $25=	220	$ 25.00	$ 5,500.00				
7002	**Total Swimming Pool Rev.**					**$ 5,500.00**	**$ 5,500.00**	$ -	0.00%
	Youth Athletic Revenues								
	1150	Youth Basketball			$ 850.00				
	25	Youth Wrestling			$ -				
	920	Youth Soccer			$ 950.00				
	520	Rec Basketball			$ -				
	2325	Cheerleading			$ 1,650.00				
7002	**Total Youth Athletic Rev.**					**$ 3,450.00**	**$ 3,450.00**	$ -	0.00%
	Youth Activities Revenues								
		Youth Activities			$ 1,700.00				
		Interest for Reserve Acct			$ 1,500.00				
7002	**Total Youth Act. Revenues**					**$ 3,200.00**	**$ 3,200.00**	$ -	0.00%
	Fitnes Center Fees								
		A fee is assessed each user @ $20.00 monthly	160	$ 20.00	$ 3,200.00				
7002	**Total Fitness Center Fees**					**$ 3,200.00**	**$ 3,200.00**	$ -	0.00%
7002	**Revenue from RSU #25**	for fields maintenance, etc.			$ 7,800.00				
						$ 7,800.00			
	TOTAL RECREATION REV.					**$ 29,875.00**	**$ 21,880.00**	$ 7,995.00	36.54%
7001	**RECREATION SUBSIDIES**								
		Prospect			$ 1,035.00				
		Verona			$ 3,099.00				
		Orland			$ 3,000.00				
	TOTAL RECREA. SUBSIDIES					**$ 7,134.00**	**$ 8,891.00**	**$ (1,757.00)**	**-19.76%**
7004	**Head Start Rent**	8% Comm. Cen. Cost			$ 10,086.00				
						$ 10,086.00	**$ 9,608.00**	**$ 478.00**	4.98%
7005	**Senior Fitness Activity Fees**	2 classes / wk for 50 wks			$ 1,000.00				
						$ 1,000.00	**$ 1,000.00**	**$ -**	0.00%

Community & Social Agencies

Account #	Agency	2007-2008 Approved	2008-2009 Approved	2009-2010 Approved	2010-2011 Approved	2011-2012 Approved	2012-2013 Approved	2013-2014 Approved	2014-2015 Budget	Change $	Change %
541	**Community Agencies**										
81	Buck Library	$ 14,000	$ 14,000	$ 14,000	$ 14,000	$ 14,000	$ 14,000	$ 14,000	$ 14,000	$ -	0.00%
82	Snowmobile Club	$ 1,300	$ 1,300	$ 1,300	$ 1,300	$ 1,300	$ 1,529	$ 1,529	$ 1,529	$ -	0.00%
83	Fort Knox	$ 1,800	$ 1,800	$ 1,800	$ 1,800	$ -	$ 1,800	$ 1,800	$ 1,800	$ -	0.00%
84	Arcady									$ -	
85	Circus Band	$ 300	$ 300	$ 300	$ 300	$ -	$ 300	$ 300	$ 300	$ -	0.00%
86	Chamber of Commerce	$ 11,500	$ 11,500	$ 11,500	$ 11,500	$ 11,500	$ 11,500	$ 13,000	$ 13,000	$ -	0.00%
87	Memorial Day	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ 400	$ -	0.00%
92	Conservation Commission	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 300	$ 350	$ 50	16.67%
93	Penobscot Consortium	$ 3,000	$ 3,000	$ 3,000	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ -	0.00%
	Totals	$ 32,600	$ 32,600	$ 32,600	$ 32,100	$ 30,000	$ 32,329	$ 33,829	$ 33,879	$ 50	0.15%
542	**Social Agencies**										
84	Washington Hancock CAP	$ 900	$ 900	$ 900	$ 900	$ 900	$ 900	$ 900	$ 900	$ -	0.00%
85	Child and Family Opportunities	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 2,000	$ 2,000	$ 2,000	$ -	0.00%
87	Bucksport Community Concerns	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ -	0.00%
88	Downeast Transportation	$ 4,802	$ 4,802	$ 4,802	$ 4,802	$ 3,592	$ 3,592	$ 3,592	$ 3,592	$ -	0.00%
89	Eastern Area Agency on Aging	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ -	$ -	$ 1,500	$ 1,500	$ -	n/a
90	Child Care Center	$ 1,300	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ -	0.00%
91	Bucksport Healthy Communities Coalition	$ 7,600	$ 7,600	$ 7,600	$ 7,600	$ 23,705	$ 7,600	$ 25,000	$ 7,600	$ (17,400)	-228.95%
92	Senior Citizens' Group	$ 1,000	$ 1,200	$ 1,450	$ 1,450	$ 1,450	$ 2,500	$ 2,500	$ 2,500	$ -	0.00%
93	Hancock County HomeCare & Hospice	$ -	$ 250	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
94	Downeast Health Services	$ 750	$ 750	$ 750	$ 750	$ -	$ -	$ -	$ -	$ -	n/a
95	Yesterday's Children	$ 300	$ 300	$ 300	$ 300	$ -	$ 300	$ 300	$ 300	$ -	0.00%
96	Hospice Volunteers of Hancock County	$ 300	$ 500	$ 500	$ 500	$ 500	$ 750	$ 600	$ 600	$ -	0.00%
97	**Community Health & Counseling Services**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
98	**Lifeflight Foundation**								$ 250	$ 250	n/a
*	**Down East AIDS Network**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
*	**Hammond Street Senior Center**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
*	**House of Peace - Domestic Violence**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	n/a
	Totals	$ 23,652	$ 25,002	$ 25,002	$ 25,002	$ 37,847	$ 24,142	$ 42,892	$ 25,742	$ (17,150)	-71.04%

* **New applicants previously not funded**

Account Number	Account Name				Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-)	Percent
531	**SOLID WASTE**											
	Regular Payroll				Danny Robinson							
					Starting date 7-1-2004							
						40	$ 18.02	$ 37,482.00				
			Operator	**Assistant**								
		Start -	$16.22	$11.31	Misty Young							
		6-months -	$16.42	$11.55	Starting date 7-1-2004							
		1- year -	$16.71	$11.71		38	$ 12.62	$ 24,937.00				
		2- year -	$16.96	$11.89								
		4- year -	$ 18.02	$ 12.62	Spare							
					0 hours X 52 wks. X $10.41		$ 10.57	$ -				
					52.2 weeks (vs. 52 weeks) in FY 2015			$ 240.00				
					Recycling incentive			$ 3,000.00				
01	**Total Regular Payroll**								**$ 65,659.00**	**$ 64,718.00**	$ 941.00	1.45%
	Extra & Overtime											
					Unscheduled hours							
					70 hrs X $22.98	70	22.98	$ 1,609.00				
	Avg. pay = $15.32 X 1.5		$ 22.98		140 hrs vacation X $22.98	140	22.98	$ 3,217.00				
					Sick days 10 days X 8 hrs X $22.98	80	22.98	$ 1,838.00				
02	**Total Extra & Overtime**								**$ 6,664.00**	**$ 6,564.00**	$ 100.00	1.52%
	Clothing Allowance											
					2 employees X $425		425.00	$ 850.00				
22	**Total Clothing Allowance**								**$ 850.00**	**$ 850.00**	$ -	0.00%
	Building Supplies											
					Brooms and shovel etc.			$ 100.00				
					OdorZone			$ 200.00				
					Cleaning and paper supplies			$ 150.00				
					Plastic bags			$ 300.00				
					Wire	24	$ 90.00	$ 2,160.00				
					Floor dry			$ 200.00				
					Water - 5 Gal. bottles	6	$7.00	$ 42.00				
					Miscellaneous			$ 355.00				
39	**Total Building Supplies**								**$ 3,507.00**	**$ 3,507.00**	$ -	0.00%
	Equip. Repair & Main.											
					Oil and grease			$ 600.00				
					Skid steer repairs			$ 500.00				
					Bailer repair			$ 1,000.00				
					Tires for trailer			$ 900.00				
					Other parts and repair			$ 1,300.00				
51	**Total Equip. Repair & Main.**								**$ 4,300.00**	**$ 4,300.00**	$ -	0.00%
	Building Repair & Main.											
					Door repairs			$ 400.00				
					Electrical / Heating			$ 1,500.00				
					Other			$ 1,000.00				
52	**Total Build. Repairs & Main.**								**$ 2,900.00**	**$ 2,900.00**	$ -	0.00%

Account Number	Account Name	Details	Rates: Hours	Rates: $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-)	Percent
531	**SOLID WASTE**								
	Telephone								
		Basic rate							
		$63 monthly X 12 =		63.00	$ 756.00				
61	**Total Telephone Cost**					**$ 756.00**	**$ 756.00**	$ -	0.00%
	Heating Fuel								
		525 gals propane @ $2.75 per gal.		2.75	$ 1,444.00				
71	**Total Heating Fuel Cost**					**$ 1,444.00**	**$ 1,444.00**	$ -	0.00%
	Vehicle Fuel								
		160 gallons diesel		3.3791	$ 541.00				
72	**Total Vehicle Fuel Cost**					**$ 541.00**	**$ 547.00**	$ (6.00)	-1.10%
	Electricity								
		$450 monthly X 12 =			$ 5,400.00				
81	**Total Electricity Cost**					**$ 5,400.00**	**$ 5,400.00**	$ -	0.00%
	Miscellaneous								
		Stickers			$ 500.00				
		License fee			$ 800.00				
		Miscellaneous			$ 600.00				
91	**Total Miscellaneous**					**$ 1,900.00**	**$ 1,900.00**	$ -	0.00%
	Hauling								
		6 monthly @ $225 per trip =	6	$225.00	$ 16,200.00				
		Trailer rental							
		Annual fee	3	$333.33	$ 1,000.00				
		Monthly container rental	3	$50.00	$ 1,800.00				
		30 trips clean wood @ $110.00 each	30	$110.00	$ 3,300.00				
		25 trips demo @ $110.00 each	25	$110.00	$ 2,750.00				
		8 trips tin cans @ $130 each	8	$130.00	$ 1,040.00				
		25 trips metal @ $80 each	25	$80.00	$ 2,000.00				
		10 trips freon items @ $80.00 each	10	$80.00	$ 800.00				
	Includes tipping fees:	6 trips shingles @ $120.00 each	6	$120.00	$ 720.00				
94	**Total Hauling Cost**					**$ 29,610.00**	**$ 29,610.00**	$ -	0.00%
	Tipping Fees								
		2,000 tons waste @ $ =$74.00		$74.00	$ 148,000.00				
		140 units freon removal @ $15.00=		$15.00	$ 2,100.00				
		75 tons shingles: included in hauling			$ -				
		190 tons demo @ $75.00 =		$75.00	$ 14,250.00				
		150 tons clean wood @ $58.00 =		$58.00	$ 8,700.00				
		Flourescent bulb recycling			$ 700.00				
		Electronics recycling			$ 300.00				
		10 Propane tanks @ $10.00 =		$10.00	$ 100.00				
95	**Total Tipping Fee**					**$ 174,150.00**	**$ 188,950.00**	$ (14,800.00)	-7.83%
	District Fee								

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-)	Percent
531	**SOLID WASTE**								
		2,700 tons @ $1.25 per ton		1.25	$ 3,375.00				
96	**Total District Fee**					**$ 3,375.00**	**$ 3,375.00**	$ -	0.00%
	Monitoring Wells Testing				$ 7,000.00				
97	**Monitoring Well Testing Cost**					**$ 7,000.00**	**$ 7,000.00**	$ -	0.00%
	TOTAL					**$ 308,056.00**	**$ 321,821.00**	**$ (13,765.00)**	**-4.28%**
	Employee Benefits								
		Social Security .0765 X $72,323		7.65%	$ 5,533.00				
		Workers' Comp. .0487 X $72,323		4.87%	$ 3,522.00				
		MSRS .067 X $72,323		6.70%	$ 4,846.00				
		Health Insurance							
		Employee w/ children	1	11,997.00	$ 11,997.00				
		Employee & spouse w/ children	1	17,019.00	$ 17,019.00				
					$ 29,016.00				
		Unemployment Insurance							
		.03 X $72,323		3.00%	$ 2,170.00				
		Income Protection							
		$72,323 X .013 =		1.30%	$ 940.00				
		Life Insurance $72,323 X .013 =		1.30%	$ 940.00				
25	**Total Employee Benefits**					**$ 46,967.00**	**$ 45,327.00**	$ 1,640.00	3.62%
	Equipment Rental								
		Trailer compacting							
		2 times weekly @ $60=		$60.00	$ 6,240.00				
		Snow removal							
	Budgetary	$60 X 4 hrs. X 15 times	4	$60.00	$ 3,600.00				
		Road side clean-up							
		40 hrs. X $10.41 =	40	$ 10.57	$ 423.00				
		Service on equipment							
		100 hours @ $60 =	100	$60.00	$ 6,000.00				
42	**Total Equip. Rental**					**$ 16,263.00**	**$ 16,263.00**	$ -	0.00%
	Insurance								
		General Liability $53,261 x .0751		7.51%	$ 4,002.00				
		Public Official $7,033 X .0751		7.51%	$ 528.00				
92	**Total Insurance Cost**					**$ 4,530.00**	**$ 4,223.00**	$ 307.00	7.27%
	Administrative Cost								
		1.2% of overall solid waste budget							
		$ 375,816.00		1.20%	$ 4,510.00				
93	**Total Administrative Overhead**					**$ 4,510.00**	**$ 4,652.00**	$ (142.00)	-3.05%
						$ 380,326.00	**$ 392,286.00**	**$ (11,960.00)**	-3.05%

	Account Name	Details	Hours	$ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase (+)	Percent Change
	SOLID WASTE REVENUES								
	Recycling Revenues (S/W Recycling Revenues)	Newspaper - $70 per ton	80	$70.00	$ 5,600.00				

Account Number	Account Name		Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-)	Percent
531	**SOLID WASTE**									
			Cardboard - $115 per ton	80	$115.00	$ 9,200.00				
		Avg. price	Mixed Paper - $50 per ton	50	$50.00	$ 2,500.00				
		per ton	Plastic-Natural - $400 per ton	5	$400.00	$ 2,000.00				
			Plastic-Colored - $400 per ton	2	$400.00	$ 800.00				
			Metal - $75 per ton	60	$75.00	$ 4,500.00				
	Total Recycling Revenues						$ 24,600.00	$ 24,600.00	$ -	0.00%
	Budgetary Revenues									
			Employee Benefits							
			Equipment Rental							
			Insurance							
			Administrative overhead							
	Total Budgetary Revenues						$ -		$ -	n/a
	Tipping fees									
	(S/W Fees)		Demo Debris							
			$25.00 per load @ 325 loads=	325	25.00	$ 8,125.00				
			Asphalt shingles							
			$35.00 per load @ 45 loads	45	35.00	$ 1,575.00				
			Clean Wood							
			$15.00 per load @ 177 loads=	177	15.00	$ 2,655.00				
			Household garbage not recycled	15,000	0.50	$ 7,500.00				
			Mill			**$ 21,000.00**				
			Hannaford			**$ 5,000.00**				
	7/1/10 - Universal Recyclers -	**universal =**	Fluorescent bulbs/mercury-added prod.	150	3.00	$ 450.00				
	n/c for monitors and TV's		Refrigeration units 60 @ $15.00 =	60	15.00	$ 900.00				
		e-waste =	Mixed commercial electronics	125	4.00	$ 500.00				
			Furniture 3 @ $5.00 each =	3	5.00	$ 15.00				
	Total Tipping Fees						$ 47,720.00	$ 47,720.00	$ -	0.00%
	PERC Reimbursement						$ 45,000.00	$ 45,000.00	$ -	0.00%
	TOTAL REVENUES						**$ 117,320.00**	**$ 117,320.00**	**$ -**	0.00%
			SOLID WASTE ALLOCATION COST							
			Permanent salaries			$ 65,659.00				
			Overtime and extra			$ 6,664.00				
			Clothing allowance			$ 850.00				
			Employee benefits			$ 46,967.00				
			Building supplies			$ 3,507.00				
			Equipment rental			$ 16,263.00				
			Vehicle repair and maintenance			$ 4,300.00				
			Building repairs and maintenance			$ 2,900.00				
			Telephone			$ 756.00				
			Heating fuel			$ 1,444.00				
	Projected Revenues -		Vehicle fuel			$ 541.00				
	Recycling	$ 24,600.00	Electricity			$ 5,400.00				
	Tipping fees	$ 47,720.00	Miscellaneous			$ 1,900.00				
	less: Mill	$ (21,000.00)	Insurance			$ 4,530.00				
	Hannaford	$ (5,000.00)	Administrative overhead			$ 4,510.00				
	Total projected revenues	$ 21,720.00	Hauling			$ 29,610.00				
			Tipping fee			$ 174,150.00				
			Well monitoring			$ 7,000.00				

Account Number	Account Name	Details	Rates Hours	Rates $ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-)	Percent
531	**SOLID WASTE**								
	Total Solid Waste Cost					$ 376,951.00	$ 388,911.00	$ (11,960.00)	-3.08%
	2011-2012 surplus revenues					$ (19,532.72)	$ (19,532.72)	$ -	0.00%
	2011-2012 surplus expenditures					$ (33,800.34)	$ (33,800.34)	$ -	0.00%
	2013-2014 projected revenues					$ (21,720.00)	$ (21,720.00)	$ -	0.00%
	Net adjusted cost					$ 301,897.94	$ 313,857.94	$ (11,960.00)	-3.81%
						28.92%	22.80%	$ 0.06	26.84%
	Orland's share at 28.92%					$ 87,308.88	$ 71,559.61	$ 15,749.27	22.01%
	Annual Depreciation x 28.92%	$22,493.86				$ 6,505.22	$ 5,128.60	$ 1,376.62	26.84%
	Orland's share 2013-2014					**$ 93,814.11**	**$ 79,900.00**	$ 13,914.11	17.41%
						$ 10,856.65	$ 12,159.94	$ (1,303.29)	-10.72%
						$ 104,671.00	**$ 92,059.94**	$ 12,611.06	13.70%

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Town Subsidies
Budget FY 14

Revenue Acct		Town	Amount	Town	Amount	Town	Amount	Town	Amount	Total Subsidies
R 51-2001	Fire Subsidies							Verona	$ 32,708.00	$ 32,708.00
R 51-2003	Ambulance Subsidies	Orland	$ 33,648.00					Verona	$ 8,394.00	$ 42,042.00
R 51-2203	Animal Fees	Orland	$ 550.00	Orrington	$ 3,697.00	Prospect	$ 250.00			$ 4,497.00
R 51-2401	Dispatch Subsidies	Orland	$ 13,566.00							$ 13,566.00
R 53-4001	Solid Waste Subsidies	Orland	$ 104,671.00							$ 104,671.00
R 56-7001	Recreation Subsidies	Orland	$ 3,000.00			Prospect	$ 1,035.00	Verona	$ 3,099.00	$ 7,134.00
	Totals		**$ 155,435.00**		**$ 3,697.00**		**$ 1,285.00**		**$ 44,201.00**	**$ 204,618.00**
										$ 204,618.00

Prior Year Orland Share (Journal entry)	$ (10,856.65)
Will be billed to Orland:	**$ 144,578.35**

Revenue Acct		
R 51-2001	Fire Subsidies	Verona - per Agreement - 4.5% of combined annual operating & capital budgets for Bucksport Fire Dept.
R 51-2003	Ambulance Subsidies	Orland & Verona - per Agreement - (Estimated Fixed Cost + Estimated Run Cost - Estimated Revenues = Annual Fee)
R 51-2203	Animal Fees	Orrington - per Agreement - $3,697 annual fee plus $12/day dog R&B, $7/day cat R&B
R 51-2401	Dispatch Subsidies	Orland - per Agreement - ([Orland calls/Total calls] x Estimated Operating & Capital Cost = Annual Fee)
R 53-4001	Solid Waste Subsidies	Orland - per Agreement - 22.8% of annual actual operating budget and annual deprec. of bldgs. & equip. less actual user fees and recycling revenues except for fees from Verso adjusted to actual at FYE **increase to 28.96% per Dave Keene for FY 2015 budget**
R 56-7001	Recreation Subsidies	See Recreation Budget tab.

Account Number	Account Name	Details	Rates Hours	$ / %	Subtotal
651	**TIF Expense**				
	Amortization Expense - Chambers Note Receivable				
					$ 6,669.00
91	**Total TIF Amortization Expense**				
	TOTALS				

Note: See Revenue budget - usage of TIF Surplus.

2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change		3.00%
$ 6,669.00	$ 6,669.00	$ -	0.00%		
$ 6,669.00	**$ 6,669.00**	**$ -**	**0.00%**		

Account Number	Account Name	Details	Rates		Subtotal
			Hours	$ / %	
572	**Unclassified Expense**				
	Amortization Expense - Chambers Note Receivable				
					$ 6,669.00
91	**Total Unclassified Amortization Expense**				
	TOTALS				

Note: See Revenue budget - usage of Undesignated Surplus.

2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change		3.00%
$ 6,669.00	$ 6,669.00	$ -	0.00%		
$ 6,669.00	**$ 6,669.00**	**$ -**	**0.00%**		

Account Number	Account Name	Details	Rates Amount	$ / %	Subtotal	2014-2015 Budget	2013-2014 Budget	Decrease (-) Increase +	Percent Change
516	**Utilities**								
	Street lights	221 lights @ $175	221	$ 175.00	$ 38,675.00				
	X-mas lights				$ 1,200.00				
	Gateways				$ 2,000.00				
	Googins Park				$ 300.00				
	Hinks Rd. & Route 15				$ 200.00				
	Franklin St. Parking				$ 1,000.00				
	Main Street				$ 200.00				
	Repairs				$ 1,550.00				
92	**Total Street Lights**					**$ 45,125.00**	**$ 45,125.00**	**$ -**	**0.00%**
	Hydrant Rental								
		61 hydrants $16,184 X 12 =	12	16,184	$ 194,208.00				
93	**Total Hydrant**					**$ 194,208.00**	**$ 194,208.00**	**$ -**	**0.00%**
	Totals					**$ 239,333.00**	**$ 239,333.00**	**$ -**	**0.00%**