FINANCE & ADMINISTRATION COMMITTEE MEETING

Monday, October 21, 2013

6:30 p.m.

Hampden Town Office

1. Meeting Minutes
    a. October 7, 2013
2. Review & Sign Warrants
3. Financial Statements
4. Old Business
5. New Business
6. Public Comment
7. Committee Member comments

FINANCE & ADMINISTRATION COMMITTEE MEETING MINUTES

Monday, October 7, 2013

Attending:

Mayor Janet Hughes
Councilor David Ryder
Councilor Carol Duprey
Councilor Tom Brann
Councilor Jean Lawlis
Councilor William Shakespeare
Resident Terry McAvoy
Town Manager Susan Lessard
Public Safety Dir. Joe Rogers
Sgt. Dan Stewart
Assessor Kelly Karter

The meeting was opened at 5:35 p.m. by Mayor Hughes.

1. Meeting Minutes
    a. September 16, 2013 – Motion by Councilor Brann, seconded by Councilor Shakespeare to approve – unanimous vote in favor.
2. Review & Sign Warrants – Payment warrants were reviewed and approved.

- Assessor Kelly Karter attended the meeting to briefly discuss with the Council the need to consider establishing a reserve fund for a property tax revaluation at some point in the future. Although the town's State ration is between 95 and 100%, and revaluation is generally only done when that ratio drops below 70%, due to the very expensive nature of a revaluation (+/- $250,000) she asked that the Council consider beginning a reserve for that purpose during the next budget season.

3. Old Business
4. New Business
    a. Request to use Computer Reserve funds to replace Town Office Server – Motion by Councilor Lawlis, seconded by Councilor Shakespeare to recommend to the Council that $9,305.13 be approved from Computer Reserve for the purpose of replacing the server in the Town Office. Unanimous vote in favor.
    b. School Resource Officer – Acceptance of Grant – Public Safety Director Rogers and Sgt. Dan Stewart (current School Resource Officer) explained to the Committee that the Town had applied for and been awarded a grant in the amount of $125,000 to help offset three years of costs for an additional school resource officer to be located at the Reeds Brook School. Sgt. Stewart explained his role at the high school which included work with both staff and students. He indicated that he believed it would be valuable to the community to have the second officer in the younger grades in order to provide better coverage for needs related to education, security, anti-bullying, emergency procedures, helping students, etc. It was explained that the School Board had indicated support for the position but that there was no money in the current school budget for its support. Given the length of time it would take to advertise and hire, it is likely that the position would need funding for approximately six months in the current year and grant funds could be used for that purpose. Cost figures for the

three years of the grant and the fourth year of the program were presented to the Committee. Extensive discussion was held relative to concerns over funding of the position due to budget constraints, and why some Councilors see this as a real need. Motion by Mayor Hughes, seconded by Councilor Lawlis to recommend to the full Council that the COPS grant for a second school resource officer be accepted. Vote 4 – 2 (Duprey, Ryder).

c. Sucker Brook Watershed Plan – Acceptance of Grant – Motion by Councilor Brann seconded by Councilor Shakespeare to recommend to the full Council the acceptance of the Sucker Brook Watershed Plan Grant from the DEP. Unanimous vote in favor.
d. Cancer Rate – Coldbrook Road – Councilor Duprey Request for Town to pay for 3rd Party Survey of area's current and former residents – Tabled for discussion at the regular Council meeting to determine whether funding would be necessary.

5. Public Comment – Resident Terry McAvoy suggested that there was not a need for a full-time officer as a school resource officer. He suggested that perhaps a retired officer could be hired on a part-time basis to reduce the cost necessary.
6. Committee Member comments – None

The meeting was adjourned at 6:55 p.m.

Respectfully submitted,

Susan Lessard
Town Manager

CASH POSITION
All Accounts 09/30/2013

Maine Savings Accounts	Balance 09/30/2013	Earning Rate	Ladder
General Fund	$3,287,902.56	1%	ongoing
Sewer Fund	$56,200.51	1%	ongoing
Reserve Fund	$214,742.27	1%	ongoing
Susan G. Abraham Schol.	$28,320.32	5%	
(5 year CD - 1 years remaining)			
Maine Savings Total	**$3,587,165.66**		
Morgan Stanley - CD Investments	**$2,026.67**		
Bangor Savings			
	Balance 09/30/2013		
Reserves	$540,740.08	.5-2.75%	2013-2019
Sewer	$83,385.74	.5-2.75%	2013-2019
Cemetery	$96,419.83	.5-2.75%	2013-2019
Lura Hoit Pool	$7,635.62	.5-2.75%	2013-2019
Hampden Environmental Trust - Principal	$2,963,638.74	1.85%-3.050%	2013 -2020
Hampden Environmental Trust - Interest	$934,736.01	1.85%-3.050%	2013-2020
Bangor Savings Bank Total	**$4,626,556.02**		
Total Funds	**$8,215,748.35**		

Tax Collection
09/30/2013

		To Be Collected 7/1/2013		Collected as of 9/30/2013	% Collected
2013-2014 Property Taxes	$	9,474,534.08	$	2,975,843.30	31.41%
2012-2013 Tax Liens	$	152,148.21	$	37,460.30	24.62%
2011-2012 Tax Liens	$	77,403.94	$	43,271.46	55.90%
Sub-total		$9,704,086.23		$3,056,575.06	31.50
13-14 Personal Property Tax		$478,472.54		$97,698.33	20.42%
12-13 Personal Property Tax		$44,625.72		$816.47	1.83%
11-12 Personal Property Tax		$2,432.61		$20.58	0.85%
10-11 Personal Property Tax		$1,392.84		$1.42	0.10%
09-10 Personal Property Tax		$1,312.07		$71.87	5.48%
08-09 Personal Property		$1,073.25		$0.00	0.00%
07-08 Personal Property		$1,285.83		$0.00	0.00%
06-07 Personal Property		$1,200.93		$0.00	0.00%
Sub-total		$531,795.79		$98,608.67	18.54
TOTAL ALL TAXES		$10,235,882.02		$3,155,183.73	30.82

Sewer Collections
09/30/2013

	To be Collected Total	Amount Collected 9/30/2013	% Collected
Sewer Bills	$157,473.05	$137,705.11	87.45
Sewer Liens	$14,945.45	$5,471.60	36.61
TOTALS	$172,418.50	$143,176.71	83.04

Revenue Detail Report

ALL Accounts

July to September

Account---------- Date	Jrnl	Desc---	Current Budget	Debits	Credits	Uncollected Balance
01 - GENERAL GOVT						
01 - PROPERTY TAX REVENUE			**9,986,374.00**	**0.00**	**9,918,607.73**	**67,766.27**
03 - INT ON TAXES			**9,000.00**	**436.55**	**2,557.84**	**6,878.71**
05 - INTEREST/COSTS ON TAX LIENS			**23,000.00**	**309.47**	**14,122.92**	**9,186.55**
08 - ABATEMENTS			**98,728.00**	**0.00**	**0.00**	**98,728.00**
15 - MV EXCISE TX			**1,500,000.00**	**171.34**	**504,078.77**	**996,092.57**
17 - BOAT EXCISE			**9,000.00**	**25.00**	**1,792.50**	**7,232.50**
18 - AGENT FEES			**21,000.00**	**0.00**	**5,505.00**	**15,495.00**
19 - CLERK FEES			**12,500.00**	**0.00**	**2,743.75**	**9,756.25**
23 - INTEREST EARNED ON ACCOUNTS			**30,000.00**	**10.00**	**1,962.86**	**28,047.14**
25 - RENTAL INCOME			**2,000.00**	**0.00**	**500.00**	**1,500.00**
27 - PLUMBING FEE			**6,500.00**	**40.00**	**2,880.00**	**3,660.00**
29 - CODE ENFORCEMENT FEES			**15,000.00**	**0.00**	**7,394.20**	**7,605.80**
31 - PLANNING BOARD FEES			**2,500.00**	**0.00**	**300.00**	**2,200.00**
33 - Carried Balances			**150,000.00**	**0.00**	**0.00**	**150,000.00**
35 - CABLE TV FEE			**40,000.00**	**0.00**	**20,370.33**	**19,629.67**
37 - FEE/PERMITS			**1,000.00**	**200.00**	**400.00**	**800.00**
41 - HCB REVENUE			**60,000.00**	**0.00**	**60,000.00**	**0.00**
45 - SERVICE FEE- PAYMENT IN LIEU			**18,000.00**	**0.00**	**0.00**	**18,000.00**
47 - BUSINESS PARK REVENUE			**50,000.00**	**0.00**	**0.00**	**50,000.00**
78 - SEWER INCOME			**60,000.00**	**0.00**	**0.00**	**60,000.00**
79 - MISC INCOME			**2,000.00**	**0.00**	**315.00**	**1,685.00**
80 - HOMESTEAD EX			**0.00**	**0.00**	**153,156.00**	**-153,156.00**
81 - TREE GROWTH			**2,000.00**	**0.00**	**0.00**	**2,000.00**
82 - VETERAN'S REMIBURSEMENT			**6,500.00**	**0.00**	**6,368.00**	**132.00**
86 - GENERAL ASSISTANCE REIMBURSEMT			**3,750.00**	**0.00**	**52.50**	**3,697.50**
88 - REVENUE SHARING			**300,000.00**	**0.00**	**86,519.28**	**213,480.72**
93 - Reserve Use for Budget			**32,000.00**	**0.00**	**0.00**	**32,000.00**
99 - APPROPRIATION FROM FUND BALANC			**400,000.00**	**0.00**	**0.00**	**400,000.00**
		Department..	**12,840,852.00**	**1,192.36**	**10,789,626.68**	**2,052,417.68**
05 - PUBLIC SAFETY						
01 - ANIMAL CONTROL FEES			**1,000.00**	**0.00**	**0.00**	**1,000.00**
05 - AMBULANCE FEES			**200,000.00**	**1,128.00**	**48,238.76**	**152,889.24**
15 - POLICE RECEIPTS			**2,500.00**	**0.00**	**328.50**	**2,171.50**
20 - POLICE WAGE REIMBURSEMENT			**120,000.00**	**0.00**	**13,760.10**	**106,239.90**
		Department..	**323,500.00**	**1,128.00**	**62,327.36**	**262,300.64**
10 - PUBLIC WORKS						
01 - CEMETERY FEES			**5,000.00**	**200.00**	**2,475.00**	**2,725.00**
05 - SALE OF CEMETERY LOTS			**4,000.00**	**0.00**	**400.00**	**3,600.00**
07 - CEMETERY RES. USE			**10,000.00**	**0.00**	**0.00**	**10,000.00**
		Department..	**19,000.00**	**200.00**	**2,875.00**	**16,325.00**
15 - SOLID WASTE						
01 - TRANSFER STATION PERMITS			**15,500.00**	**0.00**	**1,540.00**	**13,960.00**
05 - SOLID WASTE RECYCLING			**23,000.00**	**0.00**	**3,396.12**	**19,603.88**
10 - PERC REVENUE			**95,000.00**	**0.00**	**20,889.07**	**74,110.93**
		Department..	**133,500.00**	**0.00**	**25,825.19**	**107,674.81**
20 - RECREATION/CULTURE						
01 - LIBRARY FEES			**7,000.00**	**0.00**	**1,567.30**	**5,432.70**
		Department..	**7,000.00**	**0.00**	**1,567.30**	**5,432.70**
25 - THE BUS						
02 - Transit Bonus			**10,000.00**	**0.00**	**0.00**	**10,000.00**
		Department..	**10,000.00**	**0.00**	**0.00**	**10,000.00**
Final Totals			**13,333,852.00**	**2,520.36**	**10,882,221.53 #**	**2,454,150.83**

Expense Detail Report

ALL Accounts

July to September

Account---------- Date	Jrnl	Desc---	Current Budget	Debits	Credits	Unexpended Balance
01 - GENERAL GOVT						
01 - ADMIN			**576,311.00**	**173,627.76**	**4,006.22**	**406,689.46**
02 - GIS/IT			**115,751.00**	**29,641.03**	**281.93**	**86,391.90**
03 - COMMUNICATIONS			**21,479.00**	**3,712.72**	**108.10**	**17,874.38**
05 - TOWN COUNCIL			**35,090.00**	**5,845.78**	**3.65**	**29,247.87**
10 - MUNICIPAL BUILDING			**85,890.00**	**14,010.10**	**25.73**	**71,905.63**
15 - TAX COLLECTR			**6,000.00**	**4,306.35**	**0.51**	**1,694.16**
20 - ELECTIONS			**7,039.00**	**715.32**	**0.00**	**6,323.68**
25 - ASSESSOR/PLANNING/CEO			**254,197.00**	**69,147.76**	**831.09**	**185,880.33**
30 - ECONOMIC DEV			**114,412.00**	**34,681.28**	**140.87**	**79,871.59**
		Department..	**1,216,169.00**	**335,688.10**	**5,398.10**	**885,879.00**
05 - PUBLIC SAFETY						
01 - POLICE			**993,279.00**	**233,175.24**	**1,666.77**	**761,770.53**
05 - FIRE DEPT.			**960,735.00**	**224,892.67**	**2,733.23**	**738,575.56**
10 - PUBLIC SAFETY			**186,943.00**	**46,028.33**	**928.49**	**141,843.16**
		Department..	**2,140,957.00**	**504,096.24**	**5,328.49**	**1,642,189.25**
06 - Non-Department Utilities						
06 - Utilities			**468,400.00**	**111,308.25**	**0.00**	**357,091.75**
		Department..	**468,400.00**	**111,308.25**	**0.00**	**357,091.75**
10 - PUBLIC WORKS						
01 - HIGHWAY			**1,289,461.00**	**258,292.18**	**4,462.97**	**1,035,631.79**
05 - GARAGE			**29,080.00**	**7,590.59**	**0.00**	**21,489.41**
		Department..	**1,318,541.00**	**265,882.77**	**4,462.97**	**1,057,121.20**
15 - SOLID WASTE						
10 - SOLID WASTE			**389,141.00**	**85,701.08**	**314.39**	**303,754.31**
		Department..	**389,141.00**	**85,701.08**	**314.39**	**303,754.31**
20 - RECREATION/CULTURE						
01 - PARKS/REC			**137,644.00**	**35,247.30**	**591.60**	**102,988.30**
10 - DYER LIBRARY			**239,627.00**	**62,944.31**	**807.60**	**177,490.29**
20 - L HOIT MEMORIAL POOL			**225,706.00**	**53,433.88**	**422.23**	**151,500.18**
		Department..	**602,977.00**	**151,625.49**	**1,821.43**	**431,978.77**
25 - THE BUS						
10 - THE BUS			**89,380.00**	**0.00**	**0.00**	**89,380.00**
		Department..	**89,380.00**	**0.00**	**0.00**	**89,380.00**
30 - BUILDINGS/GROUNDS						
10 - BLDG/GROUNDS			**92,094.00**	**43,491.78**	**206.92**	**48,809.14**
		Department..	**92,094.00**	**43,491.78**	**206.92**	**48,809.14**
40 - GENERAL ASSISTANCE						
10 - GEN'L ASSIST			**7,500.00**	**2,197.00**	**0.00**	**5,303.00**
		Department..	**7,500.00**	**2,197.00**	**0.00**	**5,303.00**
45 - COUNTY TAX						
10 - COUNTY TAX			**731,537.00**	**0.00**	**0.00**	**731,537.00**

	Department..	**731,537.00**	**0.00**	**0.00**	**731,537.00**
50 - DEBT SERVICE					
10 - GENERAL		**370,671.00**	**0.00**	**0.00**	**370,671.00**
	Department..	**370,671.00**	**0.00**	**0.00**	**370,671.00**
55 - RESERVE ACCT					
11 - COMPUTER		**10,000.00**	**10,000.00**	**0.00**	**0.00**
17 - PUBLIC WORKS EQUIP REPLACEMENT		**80,000.00**	**80,000.00**	**0.00**	**0.00**
61 - STREETS AND ROADS		**50,000.00**	**50,000.00**	**0.00**	**0.00**
	Department..	**140,000.00**	**140,000.00**	**0.00**	**0.00**
65 - ED GEN'L SVS					
10 - EDUCATION GENERAL SERVICES		**5,650,341.00**	**1,412,585.24**	**0.00**	**4,237,755.76**
	Department..	**5,650,341.00**	**1,412,585.24**	**0.00**	**4,237,755.76**
66 - OVERLAY					
01 - OVERLAY		**98,728.00**	**0.00**	**0.00**	**98,728.00**
	Department..	**98,728.00**	**0.00**	**0.00**	**98,728.00**
67 - TIF					
01 - TIF REIMBURSEMENT		**17,416.00**	**4,595.90**	**0.00**	**12,820.10**
	Department..	**17,416.00**	**4,595.90**	**0.00**	**12,820.10**
Final Totals		**13,333,852.00**	**3,057,171.85**	**17,532.30**	**10,273,018.28**

Account #	Reserves 2013-2014 30-Sep-13 Description	Balance	% of Total	Checking Interest	FMV Change	Invest Interest	Total FMV/Inv	Revenue	Expense	Balance
				$ 42.64	$ 1,074.58	$ 1,613.92				
702	Municipal Building	$ 11,326.63	1.8013%	$ 0.77	$ 19.36	$ 29.07	$ 48.43			$ 11,375.83
706	Contingency	$ 605.09	0.0962%	$ 0.04	$ 1.03	$ 1.55	$ 2.59			$ 607.72
708	Cemetery	$ 24,373.33	3.8761%	$ 1.65	$ 41.65	$ 62.56	$ 104.21		$ (50.22)	$ 24,428.97
710	City Bus Purchase Reserve	$ 1,128.04	0.1794%	$ 0.08	$ 1.93	$ 2.90	$ 4.82			$ 1,132.93
711	Computer	$ 85,349.00	13.5732%	$ 5.79	$ 145.86	$ 219.06	$ 364.92	$ 10,042.75	$ (2,999.00)	$ 92,763.45
715	Copier Reserve	$ 237.40	0.0378%	$ 0.02	$ 0.41	$ 0.61	$ 1.02			$ 238.43
717	Publ.Wrks.Equip.Replace.	$ 23,516.54	3.7399%	$ 1.59	$ 40.19	$ 60.36	$ 100.55	$ 80,000.00	$ (96,910.90)	$ 6,707.78
719	Town Records Restoration	$ 5,145.91	0.8184%	$ 0.35	$ 8.79	$ 13.21	$ 22.00			$ 5,168.26
721	Planning Board Development	$ 3,130.71	0.4979%	$ 0.21	$ 5.35	$ 8.04	$ 13.39			$ 3,144.30
723	Planning Board reserve	$ 2,442.15	0.3884%	$ 0.17	$ 4.17	$ 6.27	$ 10.44			$ 2,452.76
725	Planning and Commissions	$ 5,150.31	0.8191%	$ 0.35	$ 8.80	$ 13.22	$ 22.02			$ 5,172.68
727	Economic Development Reserve	$ 1,525.61	0.2426%	$ 0.10	$ 2.61	$ 3.92	$ 6.52			$ 1,532.24
729	Town Properties Reserve	$ 12,175.86	1.9364%	$ 0.83	$ 20.81	$ 31.25	$ 52.06			$ 12,228.75
731	GIS Mapping Reserve	$ 34,800.22	5.5344%	$ 2.36	$ 59.47	$ 89.32	$ 148.79			$ 34,951.37
733	Wage Study	$ 21,008.45	3.3410%	$ 1.42	$ 35.90	$ 53.92	$ 89.82			$ 21,099.69
737	Ambulance	$ 105,350.52	16.7541%	$ 7.14	$ 180.04	$ 270.40	$ 450.43	$ 67,727.00		$ 173,535.10
739	Vaccine/Radio (EMS)	$ 1,015.98	0.1616%	$ 0.07	$ 1.74	$ 2.61	$ 4.34			$ 1,020.40
741	Fire Truck	$ 40,285.24	6.4067%	$ 2.73	$ 68.84	$ 103.40	$ 172.24	$ 45,277.00		$ 85,737.21
743	Fire Truck Refurbishing	$ 20,515.02	3.2625%	$ 1.39	$ 35.06	$ 52.65	$ 87.71			$ 20,604.13
745	Fire Dept. Building Reserve	$ 7,006.47	1.1143%	$ 0.48	$ 11.97	$ 17.98	$ 29.96			$ 7,036.90
747	Visual Aid-Fire Dept	$ 56.22	0.0089%	$ 0.00	$ 0.10	$ 0.14	$ 0.24			$ 56.46
749	Fire Dept.Training Reserve	$ 2,300.75	0.3659%	$ 0.16	$ 3.93	$ 5.91	$ 9.84			$ 2,310.74
751	Boat Reserve	$ 1,446.08	0.2300%	$ 0.10	$ 2.47	$ 3.71	$ 6.18			$ 1,452.36
753	Police Cruiser/Comm.	$ 8,294.33	1.3191%	$ 0.56	$ 14.17	$ 21.29	$ 35.46			$ 8,330.36
759	Communications Reserve	$ 788.41	0.1254%	$ 0.05	$ 1.35	$ 2.02	$ 3.37			$ 791.83
761	Streets and Roads	$ 24,625.21	3.9162%	$ 1.67	$ 42.08	$ 63.20	$ 105.29	$ 50,000.00		$ 74,732.16
763	Library	$ 15,798.93	2.5125%	$ 1.07	$ 27.00	$ 40.55	$ 67.55			$ 15,867.55
765	Library Grant	$ 253.04	0.0402%	$ 0.02	$ 0.43	$ 0.65	$ 1.08			$ 254.14
767	Recreation Area Reserve	$ -	0.0000%	$ -	$ -	$ -	$ -			$ -
768	Playground	$ 0.00	0.0000%	$ 0.00	$ 0.00	$ 0.00	$ 0.00			$ 0.00
769	Recreation/Conservation	$ 68,134.27	10.8355%	$ 4.62	$ 116.44	$ 174.88	$ 291.31			$ 68,430.20
771	Pool Facility Reserve	$ 10,404.02	1.6546%	$ 0.71	$ 17.78	$ 26.70	$ 44.48	$ 2.11		$ 10,451.31
773	Marina Improvements	$ 15,663.45	2.4910%	$ 1.06	$ 26.77	$ 40.20	$ 66.97		$ (1,560.99)	$ 14,170.49
775	Buildings/Grounds Reserve	$ 3,725.55	0.5925%	$ 0.25	$ 6.37	$ 9.56	$ 15.93			$ 3,741.74
777	Solid Waste/Municipal Garage	$ 17,720.62	2.8181%	$ 1.20	$ 30.28	$ 45.48	$ 75.77			$ 17,797.59
778	Garage Modifications	$ 29,081.03	4.6248%	$ 1.97	$ 49.70	$ 74.64	$ 124.34			$ 29,207.34
780	Matching Grants	$ 24,423.07	3.8841%	$ 1.66	$ 41.74	$ 62.69	$ 104.42	$ 155.01		$ 24,684.16
		$628,803.44	100.0000%	$ 42.64	$ 1,074.58	$ 1,613.92	$ 2,688.50	$253,203.87	$ (101,521.11)	$ 783,217.34

	Reserves 2012 - 2013	GL Balance	% of Total	Checking Inte	FMV Change	Invest Interest	Total FMV/Inv	Revenue	Expense	Balance
	7/1/2013-06/30/2014									
	Sep-13									
Account #	Description									
702	Municipal Building	11,325.37	1.7903%	$ 2.58	$ 6.55	$ 41.33	$ 47.88	$ -	$ -	$ 11,375.83
706	Contingency	605.02	0.0956%	$ 0.14	$ 0.35	$ 2.21	$ 2.56	$ -	$ -	$ 607.72
708	Cemetery	24,070.89	3.8052%	$ 5.50	$ 14.07	$ 88.73	$ 102.80	$ 300.00	$ (50.22)	$ 24,428.97
710	City Bus Purchase Reserve	1,127.91	0.1783%	$ 0.26	$ 0.65	$ 4.12	$ 4.77	$ -	$ -	$ 1,132.93
711	Computer	87,515.87	13.8346%	$ 19.76	$ 46.47	$ 313.94	$ 360.41	$ 10,229.41	$ (5,362.00)	$ 92,763.45
715	Copier Reserve	237.37	0.0375%	$ 0.05	$ 0.14	$ 0.87	$ 1.00	$ -	$ -	$ 238.43
717	Publ.Wrks.Equip.Replace.	23,513.92	3.7171%	$ 5.35	$ 13.59	$ 85.82	$ 99.41	$ 80,000.00	$ (96,910.90)	$ 6,707.78
719	Town Records Restoration	5,145.34	0.8134%	$ 1.17	$ 2.97	$ 18.78	$ 21.75	$ -	$ -	$ 5,168.26
721	Planning Board Development	3,130.36	0.4949%	$ 0.71	$ 1.81	$ 11.42	$ 13.23	$ -	$ -	$ 3,144.30
723	Planning Board reserve	2,441.88	0.3860%	$ 0.56	$ 1.41	$ 8.91	$ 10.32	$ -	$ -	$ 2,452.76
725	Planning and Commissions	5,149.74	0.8141%	$ 1.17	$ 2.98	$ 18.80	$ 21.77	$ -	$ -	$ 5,172.68
727	Economic Development Reserve	1,525.44	0.2411%	$ 0.35	$ 0.88	$ 5.57	$ 6.45	$ -	$ -	$ 1,532.24
729	Town Properties Reserve	12,174.51	1.9246%	$ 2.77	$ 7.04	$ 44.43	$ 51.47	$ -	$ -	$ 12,228.75
731	GIS Mapping Reserve	34,796.35	5.5007%	$ 7.91	$ 20.11	$ 127.00	$ 147.11	$ -	$ -	$ 34,951.37
733	Wage Study	21,006.11	3.3207%	$ 4.78	$ 12.14	$ 76.67	$ 88.81	$ -	$ -	$ 21,099.69
737	Ambulance	105,338.80	16.6521%	$ 23.95	$ 60.88	$ 384.46	$ 445.34	$ 67,727.00	$ -	$ 173,535.10
739	Vaccine/Radio (EMS)	1,015.87	0.1606%	$ 0.23	$ 0.59	$ 3.71	$ 4.29	$ -	$ -	$ 1,020.40
741	Fire Truck	40,280.76	6.3676%	$ 9.16	$ 23.28	$ 147.01	$ 170.30	$ 45,277.00	$ -	$ 85,737.21
743	Fire Truck Refurbishing	20,512.74	3.2427%	$ 4.66	$ 11.86	$ 74.87	$ 86.72	$ -	$ -	$ 20,604.13
745	Fire Dept. Building Reserve	7,005.69	1.1075%	$ 1.59	$ 4.05	$ 25.57	$ 29.62	$ -	$ -	$ 7,036.90
747	Visual Aid-Fire Dept	56.21	0.0089%	$ 0.01	$ 0.03	$ 0.21	$ 0.24	$ -	$ -	$ 56.46
749	Fire Dept.Training Reserve	2,300.49	0.3637%	$ 0.52	$ 1.33	$ 8.40	$ 9.73	$ -	$ -	$ 2,310.74
751	Boat Reserve	1,445.92	0.2286%	$ 0.33	$ 0.84	$ 5.28	$ 6.11	$ -	$ -	$ 1,452.36
753	Police Cruiser/Comm.	8,293.41	1.3110%	$ 1.89	$ 4.79	$ 30.27	$ 35.06	$ -	$ -	$ 8,330.36
759	Communications Reserve	788.32	0.1246%	$ 0.18	$ 0.46	$ 2.88	$ 3.33	$ -	$ -	$ 791.83
761	Streets and Roads	26,597.58	4.2046%	$ 5.76	$ 18.95	$ 89.87	$ 108.83	$ 50,000.00	$ (1,980.00)	$ 74,732.16
763	Library	15,797.17	2.4972%	$ 3.59	$ 9.13	$ 57.66	$ 66.79	$ -	$ -	$ 15,867.55
765	Library Grant	253.01	0.0400%	$ 0.06	$ 0.15	$ 0.92	$ 1.07	$ -	$ -	$ 254.14
767	Recreation Area Reserve	0.00	0.0000%	$ -	$ -	$ -	$ -	$ -	$ -	$ -
768	Playground	0.00	0.0000%	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ -	$ -	$ 0.00
769	Recreation/Conservation	68,126.69	10.7696%	$ 15.49	$ 39.38	$ 248.64	$ 288.02	$ -	$ -	$ 68,430.20
771	Pool Facility Reserve	10,402.86	1.6445%	$ 2.37	$ 6.01	$ 37.97	$ 43.98	$ 2.11	$ -	$ 10,451.31
773	Marina Improvements	15,661.71	2.4758%	$ 3.56	$ 9.05	$ 57.16	$ 66.21	$ -	$ (1,560.99)	$ 14,170.49
775	Buildings/Grounds Reserve	3,725.14	0.5889%	$ 0.85	$ 2.15	$ 13.60	$ 15.75	$ -	$ -	$ 3,741.74
777	Solid Waste/Municipal Garage	17,718.65	2.8010%	$ 4.03	$ 10.24	$ 64.67	$ 74.91	$ -	$ -	$ 17,797.59
778	Garage Modifications	29,077.80	4.5967%	$ 6.61	$ 16.81	$ 106.13	$ 122.93	$ -	$ -	$ 29,207.34
780	Matching Grants	24,420.35	3.8604%	$ 5.55	$ 14.11	$ 89.13	$ 103.24	$ 155.01	$ -	$ 24,684.16
		632,585.25	100.0000%	$ 143.44	$ 365.25	$ 2,296.98	$ 2,662.23	$ 253,690.53	$ (105,864.11)	$ 783,217.34