

FINANCE & ADMINISTRATION COMMITTEE MEETING

Monday, December 2, 2013

6:30 p.m.

Hampden Town Office

1. Meeting Minutes
 - a. October 21, 2013
 - b. November 18, 2013
2. Review & Sign Warrants
3. Financial Statements – October 2013
4. Old Business
5. New Business
 - a. Citizen recognition request – Councilor Shakespeare
6. Public Comment
7. Committee Member comments

FINANCE & ADMINISTRATION COMMITTEE MINUTES

Monday, October 21, 2013

Attending:

Mayor Janet Hughes

Town Manager Susan Lessard

Councilor William Shakespeare

Councilor Tom Brann

Councilor Carol Duprey

Councilor David Ryder

Councilor Jean Lawlis

The meeting was opened at 6:30 p.m. by Mayor Janet Hughes.

1. Meeting Minutes
 - a. October 7, 2013 – No changes or corrections were made to the minutes and they were adopted by unanimous consent.
2. Review & Sign Warrants – Payroll and Accounts Payable warrants were reviewed by Committee members and signed.
3. Financial Statements – The Town Manager presented the financial statements for the month of September 2013. She discussed concerns with one large (\$40,000) unpaid personal property account that had not been paid in two years and informed the Committee that she was working on a payment arrangement, but that failure to get one would result in the Town placing a filing with the Secretary of State to place a lien on the property in question. She also indicated that many people had paid their real estate taxes in advance of the due date of 10/2/2013.
4. Old Business - None
5. New Business - None
6. Public Comment - None
7. Committee Member comments – None

The meeting was adjourned at 6:50 p.m.

Respectfully submitted,

Susan Lessard
Town Manager

FINANCE & ADMINISTRATION COMMITTEE MINUTES

Monday, November 18, 2013

Attending:

Councilor David Ryder
Councilor William Shakespeare
Councilor Jean Lawlis
Councilor Carol Duprey
Councilor Tom Brann

Town Manager Susan Lessard
GIS/IT Specialist Gretchen Heldmann

The meeting was opened at 5:43 p.m. by Mayor Janet Hughes.

1. Meeting Minutes – There were no minutes included for approval.
2. Review & Sign Warrants – Payroll and Accounts Payable warrants were reviewed and signed by the committee members.
3. Old Business
 - a. Set Service Fees for 2013/2014 – The Town Manager presented the list of entities that qualify for billing under the Town's Service Fee Ordinance for the 2013-14 fiscal year. The entities are billed an adjusted taxation rate which does not include education or general assistance budgets. The ordinance allows the option of submitting audited income statements and paying 2% of generated income if it is less than the formula-created bill. Motion by Councilor Brann, seconded by Councilor Lawlis to recommend to the full Council that the Service Fee bills for 2013-2014 be sent out for collection according to the Service Fee Ordinance. Vote 6-0 in favor. Motion passed.
4. New Business
 - a. Request to use GIS Mapping Reserve Funds for GeoLibrary Board's Orthoimagery Update Program – Recommendation of Planning & Development Committee – GIS/IT specialist Gretchen Heldmann attended the meeting to explain to the committee the request to use up to \$13,000 from GIS Mapping reserve to update the Town's 2006 orthoimagery at 6" intervals, rather than going with the 2' intervals that the State/County is providing as a base. The rationale presented was that the more detailed mapping is compatible with the Town's existing imagery which was flown in 2006, and that a good deal of development had occurred in Hampden since 2006. The Hampden Water District also submitted a letter of support and indications that it would be looking to provide a donation of \$2,500 toward the \$13,000 cost. It was also noted that Lane Construction and HO Bouchard had submitted letters of support for the project, and it was noted that the imagery could be helpful for the Assessing Department to check for new valuation as well. The Town spent nearly \$40,000 in 2006 for this type of photography. The reduced rate is due to the fact that the State/County is subsidizing the cost of a base level of imagery. Some Committee members expressed concern over the need to expend

these funds if the Town could get updated imagery at the 2' level at no extra cost. In addition, there was a belief expressed that new valuation since 2006 could be entered onto the old imagery with the use of plans that had been submitted to the Town as part of its permitting process. Motion by Councilor Lawlis, seconded by Councilor Brann to recommend to the full Council the expenditure of up to \$13,000 from GIS Mapping Reserve for orthoimagery at the 6" level through the State/County partnership. Motion 4 – 2 (Duprey, Ryder). Motion passed.

b. Ambulance Billing Abatements:

1. 2011-27,716.96

2. 2012 - \$25,056.64 – The Town Manager explained that the amounts cited were uncollectible under the terms of the Town's current ambulance billing/ payment policy. The amounts outstanding have been billed a number of times, but the Town has no policy to use collection agencies or small claims court, and these claims either have already been billed to insurance, which has paid a portion of the claim, have been billed to persons who do not have health insurance, or have been billed to persons after the insurance portion has been satisfied. A number of Committee persons expressed concern over the idea of abating bills without considering an income component to the policy. Motion by Mayor Hughes, seconded by Councilor Shakespeare to recommend to the full Council the abatement of the 2011 & 2012 outstanding bills and to recommend that the policy be assigned to Finance & Administration for updating. Vote 6-0. Motion carried.

c. Request to use Computer Reserve Funds for Purchase of New Phone System for All Departments – GIS/IT Specialist Gretchen Heldmann explained the process that she and Committee members Town Clerk Denise Hodsdon, and Public Safety Administrative Assistant Kandy McCullough had gone through to evaluate the phone needs of the Town operations. The current system was purchased in 2002 for approximately \$25,000 and is no longer functioning well since replacement handsets are not possible to buy any longer, the system is 'full' and cannot be expanded, and the system lacks the use of current technology which would make it able to connect all Town buildings and departments. The Committee looked at systems from both TDS and OTT Communications. Time Warner was not able to bid on a replacement system. Replacement funds for the phone system were budgeted over the years as part of the Computer Reserve, with approximately \$25,000 set aside for the purchase. The OTT Communications system monthly usage costs at \$918 is approximately 1/3 of the cost of the TDS proposal, so even though the TDS equipment charge was \$4000 lower than the OTT equipment – the monthly charge would erase any savings in a very short time. Motion by Councilor Brann, seconded by Councilor Lawlis to recommend to

the full Council that the Town purchase an updated phone system from OTT communications at a cost of phones not to exceed \$9,990.20 and also to purchase new switches to upgrade the internet capability of the Town for a cost of \$1800 from Computer Reserve. Vote 6 – 0. Motion approved.

5. Public Comment - None
6. Committee Member comments – None.

The meeting was adjourned at 6:51 p.m.

Respectfully submitted,

Susan Lessard
Town Manager

Tax Collection
10/31/2013

		To Be Collected 7/1/2013	Collected as of 10/31/2013	% Collected
2013-2014 Property Taxes	\$	9,467,978.20	\$ 4,880,060.19	51.54%
2012-2013 Tax Liens	\$	152,939.54	\$ 48,799.93	31.91%
2011-2012 Tax Liens	\$	77,813.79	\$ 47,333.01	60.83%
Sub-total		\$9,698,731.53	\$4,976,193.13	51.31
13-14 Personal Property Tax		\$478,472.54	\$237,215.74	49.58%
12-13 Personal Property Tax		\$44,625.72	\$1,217.14	2.73%
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	\$238,526.75	44.85
TOTAL ALL TAXES		\$10,230,527.32	\$5,214,719.88	50.97

Sewer Collections
10/31/2013

	To be Collected Total	Amount Collected 10/31/2013	% Collected
Sewer Bills	\$293,010.89	\$152,046.53	51.89
Sewer Liens	\$26,441.25	\$8,478.50	32.07
TOTALS	\$319,452.14	\$160,525.03	50.25

Revenue Detail Report

ALL Accounts
July to October

Account-----	Current			Uncollected
Date Jrnl Desc---	Budget	Debits	Credits	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	634.46	4,873.09	4,761.37
05 - INTEREST/COSTS ON TAX LIENS	23,000.00	328.47	15,308.65	8,019.82
08 - ABATEMENTS	98,728.00	49,835.12	0.00	148,563.12
15 - MV EXCISE TX	1,500,000.00	171.34	680,147.46	820,023.88
17 - BOAT EXCISE	9,000.00	25.00	1,833.10	7,191.90
18 - AGENT FEES	21,000.00	0.00	7,115.00	13,885.00
19 - CLERK FEES	12,500.00	0.00	3,831.10	8,668.90
23 - INTEREST EARNED ON ACCOUNTS	30,000.00	10.00	2,507.01	27,502.99
25 - RENTAL INCOME	2,000.00	0.00	1,100.00	900.00
27 - PLUMBING FEE	6,500.00	40.00	4,117.50	2,422.50
29 - CODE ENFORCEMENT FEES	15,000.00	0.00	12,052.80	2,947.20
31 - PLANNING BOARD FEES	2,500.00	0.00	450.00	2,050.00
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	2,400.00	- 1,200.00
41 - HCB REVENUE	60,000.00	0.00	60,000.00	0.00
45 - SERVICE FEE- PAYMENT IN LIEU	18,000.00	0.00	6,677.00	11,323.00
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	372.22	1,627.78
80 - HOMESTEAD EX	0.00	0.00	153,156.00	-153,156.00
81 - TREE GROWTH	2,000.00	0.00	2,286.36	- 286.36
82 - VETERAN'S REMBURSEMENT	6,500.00	0.00	6,368.00	132.00
86 - GENERAL ASSISTANCE REIMBURSEMT	3,750.00	0.00	1,151.00	2,599.00
88 - REVENUE SHARING	300,000.00	0.00	128,348.48	171,651.52
93 - Reserve Use for Budget	32,000.00	0.00	22,000.00	10,000.00
99 - APPROPRIATION FROM FUND BALANC	400,000.00	0.00	0.00	400,000.00
Department..	12,840,852.00	51,244.39	11,055,072.83	1,805,026.56
05 - PUBLIC SAFETY				
01 - ANIMAL CONTROL FEES	1,000.00	0.00	0.00	1,000.00
05 - AMBULANCE FEES	200,000.00	1,780.00	71,650.43	130,129.57
15 - POLICE RECEIPTS	2,500.00	0.00	583.50	1,916.50
20 - POLICE WAGE REIMBURSEMENT	120,000.00	0.00	32,940.94	87,059.06
Department..	323,500.00	1,780.00	105,174.87	220,105.13
10 - PUBLIC WORKS				
01 - CEMETERY FEES	5,000.00	200.00	2,675.00	2,525.00
05 - SALE OF CEMETERY LOTS	4,000.00	0.00	800.00	3,200.00
07 - CEMETERY RES. USE	10,000.00	0.00	10,000.00	0.00
Department..	19,000.00	200.00	13,475.00	5,725.00
15 - SOLID WASTE				
01 - TRANSFER STATION PERMITS	15,500.00	0.00	2,060.00	13,440.00
05 - SOLID WASTE RECYCLING	23,000.00	0.00	4,252.21	18,747.79
10 - PERC REVENUE	95,000.00	997.34	20,889.07	75,108.27
Department..	133,500.00	997.34	27,201.28	107,296.06
20 - RECREATION/CULTURE				
01 - LIBRARY FEES	7,000.00	0.00	2,266.70	4,733.30
Department..	7,000.00	0.00	2,266.70	- 4,733.30
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	54,221.73	11,203,190.68	2,152,886.05

Expense Detail Report

ALL Accounts
July to October

Account----- Date	Jrnl	Desc---	Current Budget	Debits	Credits	Unexpended Balance
01 - GENERAL GOVT						
01 - ADMIN			576,311.00	222,582.22	4,133.16	357,861.94
02 - GIS/IT			115,751.00	39,710.74	820.85	76,861.11
03 - COMMUNICATIONS			21,479.00	3,938.12	108.10	17,648.98
05 - TOWN COUNCIL			35,090.00	10,623.12	3.65	24,470.53
10 - MUNICIPAL BUILDING			85,890.00	20,943.43	25.73	64,972.30
15 - TAX COLLECTR			6,000.00	4,581.26	0.51	1,419.25
20 - ELECTIONS			7,039.00	2,318.12	0.00	4,720.88
25 - ASSESSOR/PLANNING/CEO			254,197.00	93,810.73	831.09	161,217.36
30 - ECONOMIC DEV			114,412.00	45,909.75	140.87	68,643.12
		Department..	1,216,169.00	444,417.49	6,063.96	777,815.47
05 - PUBLIC SAFETY						
01 - POLICE			993,279.00	324,659.63	1,880.35	670,499.72
05 - FIRE DEPT.			960,735.00	310,497.77	2,978.62	653,215.85
10 - PUBLIC SAFETY			186,943.00	63,015.39	1,600.18	125,527.79
		Department..	2,140,957.00	698,172.79	6,459.15	1,449,243.36
06 - Non-Department Utilities						
06 - Utilities			468,400.00	218,601.73	0.00	249,798.27
		Department..	468,400.00	218,601.73	0.00	249,798.27
10 - PUBLIC WORKS						
01 - HIGHWAY			1,289,461.00	369,980.29	8,693.66	928,174.37
05 - GARAGE			29,080.00	8,495.79	0.00	20,584.21
		Department..	1,318,541.00	378,476.08	8,693.66	948,758.58
15 - SOLID WASTE						
10 - SOLID WASTE			389,141.00	126,272.76	314.39	263,182.63
		Department..	389,141.00	126,272.76	314.39	263,182.63
20 - RECREATION/CULTURE						
01 - PARKS/REC			137,644.00	55,773.16	591.60	82,462.44
10 - DYER LIBRARY			239,627.00	86,106.14	5,240.82	158,761.68
20 - L HOIT MEMORIAL POOL			225,706.00	75,027.07	422.23	151,101.16
		Department..	602,977.00	216,906.37	6,254.65	392,325.28
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	44,349.31	206.92	47,951.61
		Department..	92,094.00	44,349.31	206.92	47,951.61
40 - GENERAL ASSISTANCE						
10 - GEN'L ASSIST			7,500.00	3,257.36	0.00	4,242.64
		Department..	7,500.00	3,257.36	0.00	4,242.64
45 - COUNTY TAX						
10 - COUNTY TAX			731,537.00	731,537.40	0.00	-0.40

	Department..	731,537.00	731,537.40	0.00	-0.40
50 - DEBT SERVICE					
10 - GENERAL					
	Department..	370,671.00	334,724.23	0.00	35,946.77
	Department..	370,671.00	334,724.23	0.00	35,946.77
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					
	Department..	5,650,341.00	1,883,447.01	0.00	3,766,893.99
	Department..	5,650,341.00	1,883,447.01	0.00	3,766,893.99
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	5,224,758.43	27,992.73	8,137,086.30

Account #	Reserves 2012-2013 October 31, 2013	Balance	% of Total	Checking Interest	FMV Change	Invest Interest	Total FMV/Inv	Revenue	Expense	Balance
	Description									
702	Municipal Building	\$ 11,375.83	1.4524%	\$ 110.88	\$ 1,993.64	\$ 318.39	\$ 2,312.03			\$ 11,411.02
706	Contingency	\$ 607.72	0.0776%	\$ 0.09	\$ 28.96	\$ 4.62	\$ 33.58			\$ 609.60
708	Cemetery	\$ 24,428.97	3.1191%	\$ 3.46	\$ 62.18	\$ 9.93	\$ 72.11	\$ 400.00	\$ (10,000.00)	\$ 14,904.55
710	City Bus Purchase Reserve	\$ 1,132.93	0.1447%	\$ 0.16	\$ 2.88	\$ 0.46	\$ 3.34			\$ 1,136.44
711	Computer	\$ 92,763.45	11.8439%	\$ 13.13	\$ 236.12	\$ 37.71	\$ 273.83	\$ 114.50		\$ 93,164.92
715	Copier Reserve	\$ 238.43	0.0304%	\$ 0.03	\$ 0.61	\$ 0.10	\$ 0.70			\$ 239.17
717	Publ. Wrks. Equip. Replace.	\$ 6,707.78	0.8564%	\$ 0.95	\$ 17.07	\$ 2.73	\$ 19.80			\$ (31,376.72)
719	Town Records Restoration	\$ 5,168.26	0.6599%	\$ 0.73	\$ 13.16	\$ 2.10	\$ 15.26			\$ 5,184.25
721	Planning Board Development	\$ 3,144.30	0.4015%	\$ 0.45	\$ 8.00	\$ 1.28	\$ 9.28			\$ 3,154.03
723	Planning Board reserve	\$ 2,452.76	0.3132%	\$ 0.35	\$ 6.24	\$ 1.00	\$ 7.24			\$ 2,460.35
725	Planning and Commissions	\$ 5,172.68	0.6604%	\$ 0.73	\$ 13.17	\$ 2.10	\$ 15.27			\$ 5,188.68
727	Economic Development Reserve	\$ 1,532.24	0.1956%	\$ 0.22	\$ 3.90	\$ 0.62	\$ 4.52			\$ 1,536.98
729	Town Properties Reserve	\$ 12,228.75	1.5613%	\$ 1.73	\$ 31.13	\$ 4.97	\$ 36.10			\$ 12,266.58
731	GIS Mapping Reserve	\$ 34,951.37	4.4625%	\$ 4.95	\$ 88.97	\$ 14.21	\$ 103.18			\$ 35,059.49
733	Wage Study	\$ 21,099.69	2.6940%	\$ 2.99	\$ 53.71	\$ 8.58	\$ 62.29			\$ (835.03)
737	Ambulance	\$ 173,535.10	22.1567%	\$ 24.57	\$ 441.72	\$ 70.54	\$ 512.27		\$ (22,000.00)	\$ 174,071.93
739	Vaccine/Radio (EMS)	\$ 1,020.40	0.1303%	\$ 0.14	\$ 2.60	\$ 0.41	\$ 3.01			\$ 1,023.55
741	Fire Truck	\$ 85,737.21	10.9468%	\$ 12.14	\$ 218.24	\$ 34.85	\$ 253.09			\$ 86,002.45
743	Fire Truck Refurbishing	\$ 20,604.13	2.6307%	\$ 2.92	\$ 52.45	\$ 8.38	\$ 60.82			\$ 20,667.87
745	Fire Dept. Building Reserve	\$ 7,036.90	0.8985%	\$ 1.00	\$ 17.91	\$ 2.86	\$ 20.77			\$ 7,058.67
747	Visual Aid-Fire Dept	\$ 56.46	0.0072%	\$ 0.01	\$ 0.14	\$ 0.02	\$ 0.17			\$ 56.64
749	Fire Dept. Training Reserve	\$ 2,310.74	0.2950%	\$ 0.33	\$ 5.88	\$ 0.94	\$ 6.82			\$ 2,317.89
751	Boat Reserve	\$ 1,452.36	0.1854%	\$ 0.21	\$ 3.70	\$ 0.59	\$ 4.29			\$ 1,456.85
753	Police Cruiser/Comm.	\$ 8,330.36	1.0636%	\$ 1.18	\$ 21.20	\$ 3.39	\$ 24.59			\$ 8,356.13
759	Communications Reserve	\$ 791.83	0.1011%	\$ 0.11	\$ 2.02	\$ 0.32	\$ 2.34			\$ 794.28
761	Streets and Roads	\$ 74,732.16	9.5417%	\$ 10.58	\$ 190.23	\$ 30.38	\$ 220.61			\$ 74,963.35
763	Library	\$ 15,867.55	2.0259%	\$ 2.25	\$ 40.39	\$ 6.45	\$ 46.84			\$ 15,916.63
765	Library Grant	\$ 254.14	0.0324%	\$ 0.04	\$ 0.65	\$ 0.10	\$ 0.75			\$ 254.92
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	\$ 68,430.20	8.7371%	\$ 9.69	\$ 174.19	\$ 27.82	\$ 202.00			\$ 68,641.89
771	Pool Facility Reserve	\$ 10,451.31	1.3344%	\$ 1.48	\$ 26.60	\$ 4.25	\$ 30.85			\$ 10,483.65
773	Marina Improvements	\$ 14,170.49	1.8093%	\$ 2.01	\$ 36.07	\$ 5.76	\$ 41.83			\$ 14,214.33
775	Buildings/Grounds Reserve	\$ 3,741.74	0.4777%	\$ 0.53	\$ 9.52	\$ 1.52	\$ 11.05			\$ 3,753.31
777	Solid Waste/Municipal Garage	\$ 17,797.59	2.2724%	\$ 2.52	\$ 45.30	\$ 7.23	\$ 52.54			\$ 17,852.65
778	Garage Modifications	\$ 29,207.34	3.7291%	\$ 4.13	\$ 74.35	\$ 11.87	\$ 86.22			\$ 29,297.70
780	Matching Grants	\$ 24,684.16	3.1516%	\$ 3.49	\$ 62.83	\$ 10.03	\$ 72.87			\$ 24,760.52
		\$ 783,217.34	100.0000%	\$ 110.88	\$ 1,993.64	\$ 318.39	\$ 2,312.03	\$ 514.50	\$ (70,105.25)	\$ 716,049.50

Account #	Description	GL Balance	% of Total	Checking Inter	FMV Change	Invest Interest	Total FMV/Inv	Revenue	Expense	Balance
Reserves 2012 - 2013										
7112013-06/30/2014										
October 31, 2013										
	Description									
702	Municipal Building	11,325.37	1.7903%	\$ 4.19	\$ 35.50	\$ 45.96	\$ 81.46	\$ -	\$ -	\$ 11,411.02
706	Contingency	605.02	0.0956%	\$ 0.22	\$ 1.90	\$ 2.46	\$ 4.35	\$ -	\$ -	\$ 609.60
708	Cemetery	24,070.89	3.8052%	\$ 8.96	\$ 76.26	\$ 98.66	\$ 174.92	\$ 700.00	\$ (10,050.22)	\$ 14,904.55
710	City Bus Purchase Reserve	1,127.91	0.1783%	\$ 0.42	\$ 3.54	\$ 4.58	\$ 8.11	\$ -	\$ -	\$ 1,136.44
711	Computer	87,515.87	13.8346%	\$ 32.89	\$ 282.59	\$ 351.65	\$ 634.25	\$ 10,343.91	\$ (5,362.00)	\$ 93,164.92
715	Copier Reserve	237.37	0.0375%	\$ 0.09	\$ 0.74	\$ 0.96	\$ 1.71	\$ -	\$ -	\$ 239.17
717	Publ Wrks.Equip.Replace.	23,513.92	3.7171%	\$ 6.30	\$ 30.66	\$ 88.55	\$ 119.21	\$ 80,000.00	\$ (135,016.15)	\$ (31,376.72)
719	Town Records Restoration	5,145.34	0.8134%	\$ 1.90	\$ 16.13	\$ 20.88	\$ 37.01	\$ -	\$ -	\$ 5,184.25
721	Planning Board Development	3,130.36	0.4949%	\$ 1.16	\$ 9.81	\$ 12.70	\$ 22.52	\$ -	\$ -	\$ 3,154.03
723	Planning Board reserve	2,441.88	0.3860%	\$ 0.90	\$ 7.65	\$ 9.91	\$ 17.56	\$ -	\$ -	\$ 2,460.35
725	Planning and Commissions	5,149.74	0.8141%	\$ 1.90	\$ 16.14	\$ 20.90	\$ 37.04	\$ -	\$ -	\$ 5,188.68
727	Economic Development Reserve	1,525.44	0.2411%	\$ 0.56	\$ 4.78	\$ 6.19	\$ 10.97	\$ -	\$ -	\$ 1,536.98
729	Town Properties Reserve	12,174.51	1.9246%	\$ 4.50	\$ 38.16	\$ 49.40	\$ 87.57	\$ -	\$ -	\$ 12,266.58
731	GIS Mapping Reserve	34,796.35	5.5007%	\$ 12.86	\$ 109.08	\$ 141.21	\$ 250.28	\$ -	\$ -	\$ 35,059.49
733	Wage Study	21,006.11	3.3207%	\$ 7.76	\$ 65.85	\$ 85.24	\$ 151.09	\$ -	\$ (22,000.00)	\$ (835.03)
737	Ambulance	105,338.80	16.6521%	\$ 48.52	\$ 502.61	\$ 455.00	\$ 957.61	\$ 67,727.00	\$ -	\$ 174,071.93
739	Vaccine/Radio (EMS)	1,015.87	0.1606%	\$ 0.38	\$ 3.18	\$ 4.12	\$ 7.31	\$ -	\$ -	\$ 1,023.55
741	Fire Truck	40,280.76	6.3676%	\$ 21.30	\$ 241.52	\$ 181.87	\$ 423.39	\$ 45,277.00	\$ -	\$ 86,002.45
743	Fire Truck Refurbishing	20,512.74	3.2427%	\$ 7.58	\$ 64.30	\$ 83.24	\$ 147.54	\$ -	\$ -	\$ 20,667.87
745	Fire Dept. Building Reserve	7,005.69	1.1075%	\$ 2.59	\$ 21.96	\$ 28.43	\$ 50.39	\$ -	\$ -	\$ 7,058.67
747	Visual Aid-Fire Dept	56.21	0.0089%	\$ 0.02	\$ 0.18	\$ 0.23	\$ 0.40	\$ -	\$ -	\$ 56.64
749	Fire Dept.Training Reserve	2,300.49	0.3637%	\$ 0.85	\$ 7.21	\$ 9.34	\$ 16.55	\$ -	\$ -	\$ 2,317.89
751	Boat Reserve	1,445.92	0.2286%	\$ 0.53	\$ 4.53	\$ 5.87	\$ 10.40	\$ -	\$ -	\$ 1,456.85
753	Police Cruiser/Comm.	8,293.41	1.3110%	\$ 3.07	\$ 26.00	\$ 33.66	\$ 59.65	\$ -	\$ -	\$ 8,356.13
759	Communications Reserve	788.32	0.1246%	\$ 0.29	\$ 2.47	\$ 3.20	\$ 5.67	\$ -	\$ -	\$ 794.28
761	Streets and Roads	26,597.58	4.2046%	\$ 16.34	\$ 209.18	\$ 120.25	\$ 329.43	\$ 50,000.00	\$ (1,980.00)	\$ 74,963.35
763	Library	15,797.17	2.4972%	\$ 5.84	\$ 49.52	\$ 64.11	\$ 113.63	\$ -	\$ -	\$ 15,916.63
765	Library Grant	253.01	0.0400%	\$ 0.09	\$ 0.79	\$ 1.03	\$ 1.82	\$ -	\$ -	\$ 254.92
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%	\$ 25.18	\$ 213.56	\$ 276.46	\$ 490.02	\$ -	\$ -	\$ 68,641.89
771	Pool Facility Reserve	10,402.86	1.6445%	\$ 3.85	\$ 32.62	\$ 42.22	\$ 74.83	\$ 2.11	\$ -	\$ 10,483.65
773	Marina Improvements	15,661.71	2.4758%	\$ 5.57	\$ 45.12	\$ 62.92	\$ 108.04	\$ -	\$ (1,560.99)	\$ 14,214.33
775	Buildings/Grounds Reserve	3,725.14	0.5889%	\$ 1.38	\$ 11.68	\$ 15.12	\$ 26.79	\$ -	\$ -	\$ 3,753.31
777	Solid Waste/Municipal Garage	17,718.65	2.8010%	\$ 6.55	\$ 55.54	\$ 71.90	\$ 127.45	\$ -	\$ -	\$ 17,852.65
778	Garage Modifications	29,077.80	4.5967%	\$ 10.75	\$ 91.15	\$ 118.00	\$ 209.15	\$ -	\$ -	\$ 29,297.70
780	Matching Grants	24,420.35	3.8604%	\$ 9.05	\$ 76.95	\$ 99.16	\$ 176.11	\$ 155.01	\$ -	\$ 24,760.52
		632,585.25	100.0000%	\$ 254.32	\$ 2,358.89	\$ 2,615.37	\$ 4,974.26	\$ 254,205.03	\$ (175,969.36)	\$ 716,049.50