

Readfield Select Board
February 15, 2022, Meeting Agenda
Select Board Meeting starts: 6:00 PM
Select Board Meeting ends (unless extended) at 8:00 PM

Executive Session (6:00pm)

To have the Select Board hold an Executive Session for the purpose of discussing personnel matters, specifically an annual review of the Town Manager, pursuant to 1 MRSA, Section 405, subsection 6(A).

Pledge of Allegiance (6:30pm)

Regular Meeting Items - 5 min.

22-098 - Minutes: Select Board meeting minutes of January 31, 2022.

22-099 - Warrants: #33-35

Communications - 30 min.

Select Board communications. - 5 min.

Town Staff Reports - 10 min.

- Treasurer's Report - January 2022
- Town manager's Report

Boards, Committees, Commissions & Departments - 10 min.

- Fairgrounds Recreation Improvements Update
- Budget Committee minutes of January 27, 2022
- Planning Board minutes of September 28 and November 3, 2021
- Library Board minutes of January 5, 2022
- Broadband Internet Committee of November 10, 2021

Public Communication - Members of the public may address the Select Board - 5 min.

Appointments, Reappointments, & Resignations - 5 min

22-100 - Consider the appointment of Megan Lachapelle to the Trails Committee

Old Business - 30 min.

21-068 - Consider next steps for investigating broadband internet - 10 min.

22-089 - Discuss Fiscal Year 2023 Budget - 20 min.

New Business - 15 min.

22-101 - Consider pending real estate foreclosures - 5 min.

22-102 - Consider the financial warrant policy - 5 min.

22-103 - Consider a revised Town Manager Contract - 5 min.

Other Business, Upcoming Meetings, and Future Agenda Items - 5 min.

Adjournment

This meeting will be held in-person at the Town Office

Participate via Zoom at: <https://us02web.zoom.us/j/88149608367> or

Call-in at +1 (929) 436-2866 and enter meeting ID: 881 4960 8367 and passcode: 781405

EXECUTIVE SESSION

RESERVED

REGULAR MEETING

- **MINUTES**
- **WARRANTS**

Readfield Select Board
Regular Meeting Minutes – Monday, January 31, 2022 – *Unapproved*

Select Board Members Present: Carol Doorenbos, Ralph Eno, Sean Keegan, Dennis Price and Kathryn Woodsum

Others Attending: William Starrett (Channel 7), Eric Dyer (Town Manager), Anjelica Pittman (Board Secretary), Grace Keene

Regular Meeting:

Dennis called the Select Board meeting to order at 6:36 pm followed by the Pledge of Allegiance

- **22-093 - Minutes: Select Board Meeting minutes of January 10, 2022**
 - **Motion** made by Kathryn to approve the Select Board meeting minutes of January 10, 2022 as presented, **second** by Ralph. **Vote** 5-0 in favor.

- **22-094 – Warrants: #29-32 (FY22)**
 - Carol reviewed Warrants #29-32
 - **Motion** made by Dennis to approve warrants #29-30 in the amount of \$72,414.07, **second** by Ralph. **Vote** 5-0 in favor.
 - **Motion** made by Carol to approve warrants #31-32 in the amount of \$339,952.92, **second** by Sean. **Discussion:** The \$2,000 is for broadband and Red Zone to complete the final stage of topical map projection. **Vote** 5-0 in favor.

Communications

- **Select Board Communications**
 - Kathryn: Asked about the sidewalk cleaning that was incomplete, Eric responded that there was a linkage issue and was finished once fixed.

- **Board, Committees, Commissions & Departments**
 - Comprehensive Plan Committee Update
 - Board of Appeals minutes of October 28, 2021
 - Library Board minutes of November 3, 2021
 - Cemetery Committee minutes of November 15, 2021
 - Discussion amongst the Select Board regarding the Appeals Board minutes and the applicant on the shoreland property. Carol wondering why it went straight to Appeals and not Planning Board; Eric explained that was the request of the applicant and it is now back in the Planning Boards hands.
 - Ralph still concerned on the timely manner of draft minutes being done and submitted.
 - Select Board discussion on Town Boards and their functions. Carol would like to bring up in an upcoming meeting for discussion on the length of the Planning Board appointment; would like it at three years like all other Town Boards/Committees.
 - Welcome to Anjelica Pittman, new Collections Clerk and Board Secretary.

- **Public Communications - Members of the public may address the Select Board on any topic**
 - None

Readfield Select Board
Regular Meeting Minutes – Monday, January 31, 2022 – *Unapproved*

Appointments, Reappointments & Resignations:

- **22-095 – Consider the appointment of Warren Norris to the Cemetery Committee**
 - **Motion** made by Kathryn to reappoint Warren Norris to the Cemetery Committee with a term beginning tonight and ending June 30, 2024, **second** by Sean. **Vote** 5-0 in favor.

New Business:

- **22-096 – Conduct a brief tour of the Fire Station addition and new apparatus bay**
 - Brief tour with Eric and the Select Board completed.
- **22-097 – Hold a “Tabletop Exercise” and discussion to become more familiar with the Emergency Operations Plan**
 - Table Top Exercise held and review of the Emergency Operations Plan.
 - Belgrade tanker issue – need to look into special insurance.
 - Look into text-based notification and reverse 911 notification systems. Megaphone and small mobile generator discussed for items of need.
 - Skilled set based volunteer list/appendix.
- **Other Business, Upcoming Meetings and Future Agenda Items**
 - Upcoming RSU#38 and Select Board joint meeting is being held on Wednesday, March 16, 2022. Carol and Sean to attend with Ralph as alternate. Dennis and Kathryn to attend via ZOOM.

Motion made by Kathryn to adjourn the meeting at 8:08 pm, **second** by Sean. **Vote** 5-0 in favor.

Minutes submitted by Kristin Parks, Board Secretary

Treasurer's Warrant

Warrant # 33

\$32,000.50

Dates: 2/03/2022

To the Treasurer of Readfield:

This is to certify that there is due and chargeable to the accounts listed below the sums indicated, and you are directed to pay the amounts listed to the payees named herein.

Payee	Account	Amount	Check #'s
EMPLOYEES	Payroll	\$	
VARIOUS VENDORS	Accounts Payable	\$32,000.50	70871
	Total	\$32,000.50	

Date Signed: _____

Dennis Price

Carol Doorenbos

Ralph Eno

Sean Keegan

Kathryn Woodsum

Readfield
2:35 PM

A / P Check Register
Bank: Androscoggin Bank

02/02/2022
Page 1

Type	Check	Amount	Date	Wrnt	Payee
R	70871	32,000.50	02/03/22	33	0453 Cushing Construction, LLC
Total		32,000.50			

Count	
Checks	1
Voids	0

Warrant Recap

Warrant 33

Vendor-----	Amount	Account-----
00453 Cushing Construction, LLC	32,000.50	Rds & Drain / Winter Maint - PUBLIC WAYS / CONTRACT SVC

Prepaid Total--	0.00
Current Total--	32,000.50
Warrant Total--	32,000.50

COMMUNICATIONS

- **SELECT BOARD**
- **STAFF REPORTS**
- **BOARDS & COMMITTEES**
- **PUBLIC COMMUNICATIONS**

Eric Dyer

From: Hannah <hhinckley@roadrunner.com>
Sent: Wednesday, January 5, 2022 11:18 PM
To: Eric Dyer; bruce.e.hunter@gmail.com; Robert Peale
Cc: Dennis Price; Rick
Subject: Re: Joint Committee Meeting Follow-up

I apologize for the delayed response to this follow up. I appreciate all of you being involved in this process.

My response for the request of feedback from Eric are as follows.

3 questions for Eric's review-

A. Expectations and programming needs-

Recreation Association desire is to develop more of a recreation complex to be used and 100% availability to all at the Fairground Fields Complex location. The location is ideal for a community recreational complex . Primarily we are focused on development of a softball field for use by our girls who currently have no regulation field on town owned property. Secondary is an outdoor basketball court for use by young and old alike as well as facilitating summer sport camp opportunities as well. There is currently no outdoor court in town available publicly for all.

We currently field 4 baseball teams, 3 softball teams and often 3 T-balls teams (co-ed youngest group) in the spring season. We don't currently have field space or capacity to accommodate these teams for practice and game time without having to ask neighboring towns to use their fields as well.

B. Preferences

Our preferences as the Rec Dept are to develop the softball field first with level outfield to the existing baseball field for maximum use by and to accommodate the most teams throughout the spring through fall seasons. Secondary is development of a full court basketball court near the parking lot in an agreed upon location with the least environmental impact and trail interruption.

Lastly we would love a location chosen for a future concession stand. This will not only find use during sport seasons but be a big boost when Heritage Days and other community events are planned.

C. "Must Haves"

Regulation softball field, Full court basketball court. Future build Concession stand

I am also curious what state the requested information is in- have you gotten response back from main land?

Thank you for any help-

Hannah Flannery

On 12/8/2021 11:31 AM, Eric Dyer wrote:

Good morning.

Thank you Bruce, Hannah, and Rob, and thanks to your members who participated in the meeting last night. Besides discussing an important topic it was the biggest hybrid meeting we've ever had that didn't involve a full broadcast setup. We had 12 people around the table and at least eight on the Zoom. We are always trying to improve and increase engagement and getting better at these kinds of meetings is key to that. I know there were some concerns about audio (some may have been on our side of the technology and some may have been on their side) that I will look into, but please provide me with any feedback you have on the format and function of the meeting.

More important in many respects is taking action to continue to gather constructive input and refine the proposal. We discussed a few key steps at the meeting that I want to put in print:

1. I requested a cost estimate for expanded services from Main-Land Development at the meeting and confirmed with them this morning (when we met to discuss parking at Readfield Corner) that I wanted their estimate by this Friday. I am anticipating a "time and materials" approach and expect them to provide an estimate for:
 1. An expanded design focus and scope to cover the approximately six acres of the open filed area and to further consider the following design factors:
 1. Habitat and conservation priorities
 2. Recreation facilities and programming
 3. Historical assets and priorities
 2. A few additional plan layout options/iterations
 3. A few additional facilitated meetings with stakeholders
2. We will discuss the joint meeting at the upcoming Select Board meeting – this will include a report-out from Recreation and a Town Manager summary of action steps.
3. I will request funds from the Select Board to cover the cost of the additional design and planning work mentioned above.
4. The Recreation Board, Trails Committee, and Conservation Committee were asked to digest the discussion from the joint meeting and then prepare focused feedback on the proposed development at the Fairgrounds with an emphasis on:
 1. Their expectations and programming needs
 2. Their preferences
 3. Their "must have's"

We did not set a deadline for this feedback but I'll suggest January 6th as a starting point.

5. As noted above, additional stakeholder meetings will need to be scheduled and held (likely with a smaller group of representatives from trails, conservation, recreation, the Historical Society, and the engineer) to consider the focused feedback.
6. We acknowledged that broader public input and feedback (specifically abutters and the general public) was being planned and was essential to the process. My expectation is that those stakeholder meetings will be most effective and happen only after a consensus plan is arrived at, if possible. It is recognized that all of our meetings are public and anyone can attend at any time.

I want to thank you as Chairs for demonstrating leadership in your participation and engagement in this discussion. I also want to emphasize that no commitments were made at the joint meeting. This is an ongoing process. Please do let me know if I've missed anything consequential with the action steps I've outlined.

Thank you again,

Eric Dyer

From: Rob Peale <rnpreadfieldgov@gmail.com>
Sent: Friday, January 7, 2022 2:46 PM
To: Eric Dyer
Cc: Hannah Hinckley; bruce.e.hunter@gmail.com; Dennis Price; Rick
Subject: Re: Joint Committee Meeting Follow-up

Hello everyone,

I have not heard any additional comments from trails committee members since our December meeting with all parties. I think it is fair to say that our committee is generally supportive of Hanna's priorities as long as the trails are still there for similar utility following construction as I presented at the November select board forum. That should include preserving existing memorials including those memorializing Ken Clark at appropriate locations.

However, I think the questions posed by individual trails and conservation members regarding some sort of agreement with the school system still remain for those members that expressed them. Probably the best way to put those to rest is to see what agreement if any the school would be willing to make. Personally I don't think anything short of right, title, and interest (example being for constructing a regulation field at RES) would be worth considering and as a former school board member I doubt they would give it.

Looking forward to the continued planning and discussions!

Thanks

On Jan 6, 2022, at 8:58 AM, Eric Dyer <manager@readfieldmaine.org> wrote:

Thanks Hannah,

Very much appreciated. I look forward to similar responses from Trails and Conservation.

With respect to the planning process, Rick has been working on the revised cost estimate and will get that to me ASAP. A complicating factor is that the additional cost proposed by the landscape consultant far exceeded the available \$6,000 budget for services approved by the Select Board and so we need to clarify scope, and possibly request additional funds from the Select Board. I have asked Rick to work with the landscape architect to provide a proposed scope that's within budget and also a scope that he believes provides the best deliverables. Hopefully those are one in the same but if not we'll need to reconsider the budget and/or the scope.

Be well,

Eric

From: Hannah [<mailto:hhinckley@roadrunner.com>]
Sent: Wednesday, January 5, 2022 11:18 PM
To: Eric Dyer; bruce.e.hunter@gmail.com; Robert Peale
Cc: Dennis Price; Rick
Subject: Re: Joint Committee Meeting Follow-up

**READFIELD CONSERVATION COMMISSION
RESPONSES TO QUESTIONS
FOR DEVELOPMENT OF
A PLAN FOR THE FAIRGROUNDS FIELDS**

a. Expectations and programming needs

For over 25 years, the Readfield Conservation Commission, along with its community partners, have carefully managed the Fairgrounds to meet a diverse array of community needs including:

- expanding the Town Cemetery;
- developing and maintaining an exceptional and hugely popular in-town trail system;
- preserving and managing high-quality pollinator habitat along with the scenic character of the open fields;
- providing space for community events such as Heritage Days;
- preserving and interpreting the rich history of the Fairgrounds, such as the recent creation of a pulling stones exhibit; and
- constructing a youth baseball field and associated parking.

In keeping with this positive tradition, RCC strongly believes that future development and management of the Fairgrounds fields should occur in a manner that recognizes, celebrates and respects all of the community values and uses. No one use should dominate the fields area to the detriment of other uses and values. Our past management of the Fairgrounds demonstrates our willingness to work with other community interests to accommodate a variety of uses in a balanced manner while preserving the integrity of this special public property. We expect that this record of community stewardship will continue in the future.

The Fairgrounds Management Plan developed by RCC and approved by the Select Board in 1995 has resulted in the wise stewardship of this property over the years. Similarly, we expect that the plan developed for the fields area of the Fairgrounds will be comprehensive, taking into account all of the natural, scenic, historic and recreational values of the property. It should be long-term--envisioning development, uses and management over the next 10 – 20 years, rather than taking a piecemeal approach.

b. Preferences

RCC's priorities, of course, tilt toward conservation of natural resources. Our objectives for the fields area include:

- First and foremost, preserving as much of the field habitat as possible for continued management for pollinators and other wildlife. A recent assessment of the Fairgrounds fields by a statewide grasslands expert with the Soil & Water Conservation District found that:
 - “The plight of honeybees, monarch butterflies, birds, bats and other native pollinators have recently placed a renewed sense of urgency on the conservation of local pollinator habitats. The mix of species in this field provides blooming plants for much of the season. Abundant goldenrod and other late blooming species present on the site

provide pollen for native bees, butterflies and other pollinator species and are home to even more beneficial insects.”

Of particular note is the substantial number of Monarch butterflies that utilize the Fairgrounds field due to a large population of milkweed plants, which play an essential role in the Monarch’s life cycle. The Monarch is currently being considered for endangered species designation by the U.S. Fish & Wildlife Service – Readfield must do its part to prevent this species decline.

- Second, we want to preserve the scenic view and historic character of the fields at the Church Road entrance to the Fairgrounds. This is where people begin their walks through a natural landscape, this is where people view historical interpretive signs referencing activities that occurred in these fields over the centuries and this is where public events, such as Heritage Days, have occurred over the years.
- Third, we do not want to degrade the tremendous trail system that the Town has created over the past 20 years and which is used by hundreds of people, young and old, in all four seasons. It is a cherished resource constructed and maintained through the dedication of countless volunteers. The goal must be not to simply ensure that the trails continue to exist, but also to ensure that the user experience is not diminished by nearby surface alterations and development.
- Our preference is that any future expansion of ballfields and other developed recreation facilities:
 - Be clustered around the existing ballfield;
 - Maintain as much natural field habitat as possible;
 - Be screened from the Church Rd. entrance to the Fairgrounds; and
 - Not compromise the quality of the existing walking trails.

c. “Must haves”

RCC’s “must haves” include:

- Maintaining a core area of functional field habitat that is managed for pollinators without fragmentation or disturbance by other activities.
- Preserving the open space, scenic character and vestige of the historic landscape at the entrance to the Fairgrounds around the parking lot, trailheads and historic markers.
- Maintaining a high-quality trail system along the periphery of the fields that is not significantly compromised by encroaching development.
- Preserving quality space for community events.

With creative and collaborative thinking, RCC believes that a plan for the Fairgrounds field area can be developed that will reflect the diverse interests of Readfield residents and preserve the special qualities of the Readfield Fairgrounds for the future.

Eric Dyer

From: Regina Leonard <rleonard@rslla.com>
Sent: Thursday, February 10, 2022 9:04 AM
To: Bob & Jeanne Harris; Bruce Hunter; Dennis Price; Eric Dyer; Hannah Flannery; Jerry A. Bley; Rick Dunton; Rob Peale
Subject: Update

Good morning, everyone!

I hope you are enjoying this warmer weather. I am following up on our site walk to give you an update on our work plan and schedule. Main-Land has provided the base information, and over the next week we will be advancing some ideas to address the input we have received from you all.

Thanks to everyone who has reached out to me with additional information. I appreciate it! I will be working with Eric to define some next steps in the process. In the meantime, we anticipate that we will have something to share the week after next.

--

Regards,

Regina S. Leonard, PLA
Landscape Architect / Principal



Phone // +1 207-450-9700

Web // www.rslla.com

Address // 29 Bridge St., Topsham, ME 04086

**Town of Readfield
BUDGET COMMITTEE**

**Meeting of January 27, 2022
MINUTES**

The Readfield Budget Committee held a regularly scheduled meeting on January 27, 2022. Due to the ongoing pandemic, some members of the Committee participated in the meeting in person at Giles Hall; others participated remotely via Zoom. Members in attendance included Andrews Tolman, Chairperson; Ed Sims; and Ellen Schneider. Martin Hanish and Rebecca Lambert were not able to attend. Also attending were Eric Dyer, Town Manager and Teresa Shaw, Finance Director for the Town.

The meeting was convened at approximately 6:30 pm and the first order of business was consideration of the draft minutes of the January 13th meeting. Dyer provided clarification on one of the issues raised regarding the minutes, explaining that the contractual adjustment of 2% cited in the context of wage increases would be required to be implemented if base wages were not otherwise increased to certain minimum levels. This increase does not constitute a COLA and, because the Selectboard has otherwise elected to increase wages beyond a contractual minimum, this further 2% adjustment is technically discretionary. With this clarification, the Committee members were ready to consider adoption of the minutes.

**Sims offered a motion to accept the minutes as drafted; Tolman provided a second.
The motion was passed without objection.**

The review of the proposed FY23 budget then resumed. The first department to be reviewed this evening was Department 40, Protection, as Chief Mank was present at Giles Hall for the meeting. Dyer told Committee members that Mank has informed him that he has worked diligently to keep the fire department budget (40-10) as flat as possible, understanding that there are future expenses the Town will soon face in this department.

40-80 – Utilities/Telephone – this budget is proposed to increase 17%, but that equates to \$100. The adjustment is intended to better align the budget with historical experience in this line item.

50-42 – Contract Services/Pump Testing – the proposed budget does not reflect any adjustment for the coming fiscal year. Chief Mank, however, recommends that this line be adjusted upward to \$5500 (from \$3000) to reflect the increase in service costs the department is experiencing. Dyer indicated he would make that change.

60-30 – Fuel/Oil, Equipment Operation – this line item shows no adjustment in FY23 for the line item. Dyer and Mank agreed, however, that the line could be adjusted downward from \$3000 to \$2000.

60-74 – Personal Protective Gear – This line was not proposed for any adjustment for FY23. However, Chief Mank requested that the line be increased from \$4000 to \$5000, to reflect steeply rising costs for jackets and pants for the volunteer firefighters. While the department does its best to maintain the protective gear, it does wear out and it is sometimes necessary to purchase new gear for volunteers joining the force, when no suitable pre-used gear is available for their use.

40-20 – Ambulance – The proposed budget is currently estimating a 10% increase in the cost of ambulance services, which is provided by Winthrop EMS. Dyer told the Committee that this adjustment represents his best guess and could be low, given the challenges Winthrop's service is facing.

40-40 – Dispatching – The proposed budget reflects an approximately 9% increase in dispatching fees. Dyer explained that this figure is a placeholder; we will not know the final figure until the Town of Winthrop provides it. However, Dyer is aware that Winthrop's costs are increasing, so he anticipates this level of increase in the cost of services provided to Readfield.

65-35 – Capital Communications/Protection/Emergency Operations – This line is budgeted to increase from \$500 to \$1000 for the coming year. The increase is intended to cover the cost of needed upgrades/purchases to refresh the Town's emergency communications equipment.

There was a brief discussion with Chief Mank and Dyer regarding the wage rate for volunteer fire fighters, which has been increased to match the increase in the wages the Town pays employees. Mank noted, though, that call volume has been down during the pandemic – declining almost 20%. This results in lower spending since there are fewer call outs to house fires, car accidents, etc. Mank did note, however, that EMS call volume is now starting to increase a bit.

Overall, the change in the expense budget for the Protection Department is relatively small. Although an attempt was made to keep the budget flat, adjustments requested during this meeting will result in an increase in overall expense. The revenue budget for the protection department was reviewed. The proposed budget shows no material changes from the current budget. It was noted that there is no longer a fee charged for burn permits, so no revenues should show in that line.

Although the budget for capital expenditures will not be taken up until later in the Committee's review schedule, Chief Mank agreed to brief members on the need for a new fire truck. He reported that a new truck was spec'd out a couple of years ago, but the purchase was put on hold in favor of the remodeling of the fire station. The price of the new truck as designed was \$450k - \$500k; Chief Mank does not expect that price to have changed much. He told the Committee that once ordered, the truck would be expected to be delivered in a year's time; he does not see supply side issues interfering with that timeline. When asked about the possibility of Readfield getting a donated truck from Massachusetts, Chief Mank informed the Committee

that donation had not been moved forward and we should not count on that. The truck that needs to be replaced is from 1988 and is approaching the end of its useful life.

The review moved on to Community Services, beginning with 25-10, Animal Control. Wages for this division are showing a decrease. Dyer explained that when the Town has a full-time employee serving in this capacity, the Town pays both wages and a stipend. This position, though, has been moved to a part-time position and is non-union, resulting in no stipend pay. This, in turn, reduces personnel costs.

40-10 – Cellphone – This budget line is increasing to \$550 as the Town is now supplying the Animal Control staff person with a cell phone. The budgeted amount represents the annual cost of the phone.

50-61 – Rabies Clinic – This line item is proposed to drop by 50% to \$500. The Town is shifting from conducting two clinics per year to only one. This change in scheduling reflects a lack of participation in the second annual clinic.

25-50/25-25 – Kennebec Land Trust and KVCOG – These line items have not yet been entered, as the information has not yet been made available by these organizations to the Town. Dyer commented, however, that he does not expect the budget for these items to change materially.

25-30 – Age Friendly – The proposed budget shows a decline of \$100, reflecting a zeroing out of the advertising expense, which is no longer necessary.

25-40 – Library – The proposed budget reflects increases in expenses associated with Library Administration of 103% (\$1000). Dyer was not immediately able to explain that increase and no representative of the Library was in attendance. Dyer will raise the question with Library personnel and bring the issue back to the Committee at a subsequent meeting.

25-40 – Wages/Library – The wage expense for the Library is showing an increase for combined wages, FICA and retirement of almost 24% or \$6500. This increase reflects the increase in the Town's wage rate as well as the necessity of paying the Librarian's full retirement, as she is now close enough to a full-time employee to trigger that obligation.

25-50 – Public Access TV – This budget item includes a small adjustment to wages and FICA (-\$540) to reflect a drop in volume of broadcasted meetings. Dyer noted that the technician who operates this service for the Town is phasing out and will transition the position to someone new. This transition involves some investment in more sophisticated digital equipment to ensure smooth operations. That investment will be reflected in the capital budget, to be reviewed at a later date.

65-30 – Equipment/Public Access TV – There is a proposed increase of \$1000 on this budget line to reflect the anticipated cost of purchasing some cables and splitters for the broadcasting system.

25-60 – Street Lights – The proposed budget includes a marked decrease – 81% - in the appropriation for this line, which equates to \$3250. Dyer explained that the costs associated with the new LED lights is even less than expected when the conversion project was implemented. He added that the Selectboard had approved adding five more lights in the current fiscal year and might consider adding more in FY23. Chief Mank, who was still in attendance, suggested a light be placed at the boat landing. Dyer pointed out that the landing property is owned by the state, but he could approach them about installing a light at that site.

25-70 – Broadband – Dyer pointed out that this initiative remains very much unsettled. He did review the budget figures here, as a question regarding them was raised by Hanish prior to the meeting. Dyer reported that the \$48k current year expense was a one-time cost, related to a commissioned study. The costs for the line item drop back to zero in the proposed budget, as no operating costs are expected in FY23. At the same time, if the project moves forward, there may be capital costs related to the initiative, but those would appear in the capital budget.

25-90 – Maranacook Lake Dam – Utilities costs for this division are projected to increase by approximately \$130; this will bring the budget in alignment with actual experience. There is also a small increase (\$200) for building maintenance, reflecting Readfield's share of these costs. At the same time, there is a budgeted decrease of \$250 for contract services, due to a decline in expected needs at the dam over the coming year. Dyer did tell the Committee members that any needed repairs would be reflected in the capital budget, although major repairs are likely somewhere down the road in terms of time.

Overall, the Community Services budget is projected to decline by almost 8%.

The budget for Community Services revenues has been adjusted to better align with actual experience and overall, and currently reflects an almost 5% increase. There is a decline in rabies clinic revenues, which corresponds to the reduction in expense that will come with cutting back to one clinic per year. The budget does, however, include grant revenue for the Age Friendly initiative, which likely should be removed as it far exceeds the expense for that division. Removing this item will impact the bottom line of this revenue budget.

The next department to be reviewed was 50-10, Cemeteries. Tolman, who is a member of the Cemeteries Committee, presented an overview of that budget request.

50-35 – Stone Repair – This line item shows a 100% increase - \$3k – for needed repairs to headstones. The money to fund this work will be drawn from the perpetual care reserve fund, as the work is for stones subject to perpetual care.

65-20 – Software – Tolman told the Committee that this line item should be zeroed out, which is decrease of \$8k. He explained that Committee members had found a way to map plots by adapting currently owned software, so there is no longer any need to purchase the specialized software contemplated in the budget for the current year.

70-40 – Grounds Maintenance – This line includes a 33% increase (\$500) to cover the cost of expected maintenance.

Overall, the Cemeteries expense budget shows a decline of 14% or \$3200.

There is no change in Cemeteries revenues. Dyer pointed out that the funding from the Perpetual Care Reserve Fund shows up under Administration/Trust Fund revenues, rather than in the Cemeteries revenue portion of the budget. The consolidation of all trust/reserve funds under Administration occurred several years ago.

The final department to be reviewed during the meeting was 70 – Solid Waste. Dyer pointed out that the wages and related costs (FICA, retirement) were increasing in this department as they were in other Town departments, due to the increases in base wage rates.

The contract services budget shows an overall increase of just over \$1k. However, individual lines show more variability. 50-81, Hauling, is showing an increase of 10.5% or \$4k, reflecting expected actual experience. Some other tipping lines are also showing increases. Waste Management is the dominant provider in this sector and that company is dictating prices. Dyer noted that the hauling contract will be bid out, but because of the market imbalance, he expects WM to continue to drive up prices for these services.

50-82 – Single Sort Tipping – The FY23 budget shows a zeroing out of this expense line, a reduction of \$12k. Dyer informed the Committee that single sort recycling seems to have recovered and the Town is now covering the costs associated with this service.

70-60 – Maintenance/Solid Waste – This line includes an increase of \$10k (400%) to cover the costs of needed concrete repairs at the Transfer Station, as well as a number of other projects like lighting improvements and electrical upgrades.

60-55 – Backhoe Maintenance – Dyer pointed out that this line is remaining flat for the coming year. He attributes this to diligence on the part of Transfer Station management, who is doing an exceptional job maintaining equipment.

Overall, the Solid Waste expense budget is slated for a \$20.5k increase, which is 6.3%. The corresponding revenue budget reflects an anticipated 3.1% increase in revenues, which equals almost \$25k. Dyer noted that there is an increase in revenue for scrap metal as well as single sort recycling; other revenues are generally expected to hold steady. Both Fayette's share and Wayne's share of expenses are increasing, though Readfield's share is increasing at a more rapid pace. The expense allocations are based on valuations and the increase in Readfield's valuation is outpacing that of Fayette and Wayne.

Dyer mentioned that Hanish had raised a question prior to the meeting regarding monies in the Conservation Land Fund; he was concerned they were not reflected in the Trio document. Dyer pointed out that these reserve funds show up under capital and added that he does plan to

propose adding an expenditure of \$50k for the conservation of open space, to be funded out of that reserve, prioritizing recreational spaces.

The group then turned to a brief review of the first draft budget presentation prepared by Dyer. He noted that the Town budget will reflect substantial shifts in revenue. This is an artifact of the approach the Town has taken to budgeting over the past two years. That approach has been to be extremely conservative both in constructing expense budgets, but also in estimating revenues. Readfield received a substantial amount of one-time relief funding that helped alleviate our fiscal picture this year; that stream of funding, however, has ended.

The uncertainties presented by the pandemic demanded that level of conservatism, but the economy as well as state and local revenues have outperformed expectations over the past year. Dyer added that last year, the school district turned money back to the municipalities; Readfield put those funds into reserves. Taken together, it seems reasonable to now adopt a less conservative budget outlook for the coming year.

On the expense side of the ledger, though, costs are rising. An increase in the RSU budget of between 6% and 8% is likely. As discussed earlier, Readfield will bear a greater share of that increase than other towns in the RSU, as our valuations are increasing at a faster rate.

Taken together, Dyer is currently estimating that our budget is headed for an overall increase of about 8%, or \$277k. In formulating his recommendations for funding that increase, he is weighing offsetting a portion of the increase out of reserves, but some of the increase will likely come from an increase in the mil rate.

The next meeting of the Budget Committee is scheduled for Thursday, February 3, 2022.

There being no other business, the meeting was adjourned at 7:45 pm

Respectfully submitted,
/ejs/

Duly adopted on February 3, 2022

READFIELD PLANNING BOARD

Minutes of Tuesday, September 28, 2021

Planning Board Members: Paula Clark (Chair), Bill Buck (present but unable to fully participate/vote due to technical difficulties), Henry Clauson, Jack Comart, William Godfrey, Jan Gould, Noel Madore (not sworn in yet so could not vote), Don Witherill

Excused:

Others Attending: Ron "Chip" Stephens (CEO), Eric Dyer (Town Manager), Kristin Collins (town attorney), Leah Hayes, Alex Brock

Meeting called to order at 6:30 p.m. by Paula via Zoom and at the Town Office.

368 Main Street — Readfield Solar 1 LLC / Syncarpha Solar LLC:

The board considered a request from Syncarpha for a one-year extension of the 11/4/20 approval of a 4.95-megawatt AC ground-mounted photovoltaic solar array on 20 acres of a 104-acre parcel. The one-year limit on the original approval expires on November 4, 2021, unless extended by the board. The property is in the Rural Residential District identified on the Assessor's map 136, Lot 19.

Chip noted that Syncarpha has come up with a decommissioning bond from CMP so he can now write them a building permit.

Paula said that considering the timing, they are unlikely to make a substantial start this fall.

Jack made a motion to allow the one-year extension; William G. seconded. Vote unanimous with Noel abstaining.

Proposal solar project to provide power to Kents Hill School

Chip said an applicant came in for a discussion about a medium-size solar farm to provide 600 Kw to Kents Hill School. The ordinance that governs this project requires equipment to be real property, a stipulation that the group cannot meet. Section 7.3, registration for the project, limits the ID to personal property and this group cannot do it as taxed property. They would not be selling excess power to the grid, but rather selling it to KHS.

Chip asked the board to provide guidance on how to proceed, suggesting that the group might come in and make a presentation to the board, but they are reluctant until they know if there is a workaround on this provision.

Jack asked Henry what the reason is for this provision that the system has to be incorporated into the description of the real property and registered with the registry of deeds.

Henry said the intent of the clause is not to be restrictive and that there is a plethora of PPA models between landowners and developers. He said the clause is fairly standard and the solar structure is large so it needs to be in the deed or at least deeded because if there is a change of ownership.

Henry said it will need more thought and discussion, but he suggested that Chip might speak to Eric and also possibly broach the topic with RSU 38 in case they might be interested in sharing power.

Noel asked where the solar ordinance can be found. Jack said it's in the list of ordinances, but is not currently part of the LUO.

26 Mill Stream Road — Safe Space Meeting House (SSMH):

The board continued consideration of the application of SSMH to create a community center/club. The Planning Board conducted a site visit on August 24, and a public hearing was held on August 25. Public comments on the application were accepted until September 7, 2021. The property is in the Rural Residential District identified on the Assessor's map 120, lot 013.

Paula introduced the town attorney, Kristin Collins, and said the plan for tonight is not necessarily to make any final decisions but rather to discuss the many complicated issues. Votes will be on whether the standard has been met for any listed criterion, establishing some findings of fact for ultimately deciding on the project as a whole. She noted that the site review criteria all apply to this application. She noted that it will take some time and that time must be taken to be sure the board gets it right. There will be an opportunity to revisit any issues further. There may not be complete agreement, but the decisions will reflect the collective will of the board.

Paula reviewed the LUO definition for a community center club (page 120 of the LUO), which lists the activities allowed or disallowed and states that there must not be any pecuniary gain.

The SSMH property is in the Rural Residential District, where specific uses are not allowed. Those include indoor theaters, restaurants, museums, libraries, offices, commercial recreation, and civic and convention center, which includes public facilities for cultural, recreational, athletic and entertainment purposes. Some of the public comment said it isn't logical to prohibit those uses individually under that umbrella term nor is it reasonable to prohibit those public activities if they are being held privately.

Paula noted that it has been difficult to pin down the specific activities that are planned for the facility. The applicant says the town is not specific in what activities it prohibits, so the discussion has been rather circular. A broad array of activities has been suggested by the property owner, including use of the property by the greater Readfield community, music, dance, arts and craft shows, concerts, yoga and weddings.

The question is whether the community club as proposed is consistent with the vision of the ordinance as it defines a community center club and how it limits or allows various uses. Paula said that a number of the comments received from the public are about whether the proposal is consistent with the definition put forth in the ordinance and the broader zoning scheme.

Paula launched a general discussion among board members. Topics included:

- the overall project and intended uses

- the building being a nonconforming structure
- part of the building being in a Resource Protection District
- site review criteria: traffic and parking
- noise, music and soundproofing
- commercial cooking
- lighting for safety reasons
- expenses for town
- inconsistencies between corporate filing and application

Paula went through the site review criteria. She suggested that a block vote be held after the 23 standards had motions and seconds.

On the first (1), aesthetic, cultural and natural values: Jack moved that the application meets that standard. Jan seconded.

On the second (2), conformity with local ordinances and plans: Jack moved that this standard was not met. Jan seconded.

Number three (3), erosion: Jack moved they meet the standard. Don seconded.

Number four (4), financial burden on the town: Jack moved they don't meet the standard because of costs for improving the road, building a sidewalk and revenue stream from the town for public use requested in SSMH bylaws. Jan seconded.

Number five (5), financial and technical capacity: Jack moved they don't meet that criteria based on the insufficiency of information supplied. Jan seconded.

Number six (6), flood risk: Don moved applicant meets criteria. Jack seconded.

Seven (7), project shall not have an adverse effect on wetlands: Jack moved that they meet the requirement; Jan seconded.

Eight (8), activities shall not adversely affect the quantity or quality of groundwater: Jack moved that they meet the groundwater requirement; Bill seconded.

Nine (9), activities shall not impose a burden on town's solid waste disposal: Jack made a motion that they meet that requirement; Bill seconded.

Ten (10), not imposing a burden on existing water supply: Jack moved they meet that standard; Jan seconded.

Eleven (11), adjacent land uses: Jack moved they don't meet this standard, in particularly related to noise; Jan seconded.

Twelve (12), shall not add to water or air pollution: Jack moved they meet the standard, Bill seconded.

Thirteen (13), shall not impact water bodies: Jack moved they meet the standard; Bill seconded.

Fourteen (14), shall provide adequate wastewater disposal: Bill moved they do not meet that standard because of insufficient information; Henry seconded.

Fifteen (15), storm water management: Bill moved they do not meet that standard because of insufficient information on the parking area and subsequent runoff; Henry seconded.

Sixteen (16), sufficient water to serve the facility for the foreseeable future: Jack moved that they comply with these requirements; Henry seconded.

Seventeen (17), traffic: Jack moved they don't meet the standard; Jan seconded.

Eighteen (18), legal access sufficient to meet all proposed uses: Bill moved they meet the standard; Jack seconded.

Nineteen (19), impact on adjoining municipality: Jack moved they meet the standard; Bill seconded.

Twenty (20), life and fire safety: Henry moved they do not meet the standard; Jan seconded.

Twenty-One (21), no current violations on property: Jack moved they meet that standard; Bill seconded.

Twenty-Two (22), timber harvesting: Jack moved they meet that standard; Jan seconded.

Twenty-Three (23), proposed road construction: Jack moved they meet that standard; Jan seconded.

Jan made a motion that the applicant meets the standard on 1, 3, 6, 7, 8, 9, 10, 12, 13, 16, 18, 19, 21, 22, and 23; Jack seconded. Unanimous except for Noel, who abstained.

Applicants provided information from an engineer saying that wastewater disposal is adequate for 300 people. Don moved that the board reconsider its vote on that standard; Bill seconded. Unanimous except for Noel abstains. Don also moved to change the conclusion on standard number 14 from not meeting to meeting the standard based on the information provided as to the building's capacity. Jan seconded. Unanimous vote.

Paula called for a motion saying that standards were not met for standards 2, 4, 5, 11, 15, 17, 20. So moved by Jack. Bill seconded. Unanimous vote.

Paula asked for comments from Kristin, who will be putting together findings of fact for a future meeting. Kristin suggested a further review of LUO Article 8 Performance Requirements and Standards, some of which may be applicable to this application, including lighting; commercial, industrial and institutional standards; parking areas and traffic access; and resource protection standards.

In section 15, applicant must provide sufficient building lighting to provide safe use at night, including parking areas. Jan moved that the plan is inadequate for this standard; Bill seconded.

Section 16 states that solid waste must be shielded from public view. Jan moved that applicant does not meet this standard; Bill seconded.

Section 17 regarding parking setback requirements: Jack moved that they don't meet the standard. Jan seconded. The board is unable to determine if they meet the setback requirement based on the map provided, storm water runoff is an issue, the size of spaces is unknown, and nothing is known about the 19 spaces proposed for onsite.

In Section 18 the issue is traffic access. Paula suggested skipping a vote on this issue since nothing new is being developed and instead fold traffic access into the site review.

Parking issues as discussed in Section 19 Resource Protection were discussed. It was determined that part of the proposed parking lot would be in the RP zone, so it will not meet the standard. Jan moved does not meet; Henry seconded.

Jack moved that Sections 15, 16, 17 and 19 do not meet the standard. Jan seconded. Unanimous vote.

The next meeting is scheduled for 6:30 p.m. on October 12. Kristin will draft the findings of fact to circulate among the board.

Paula thanked the applicants for attending.

Meeting adjourned at 10:02 p.m. by Paula.

Minutes prepared and submitted by Holly Rahmlow

READFIELD PLANNING BOARD

Minutes of Tuesday, November 3, 2021

Planning Board Members: Paula Clark (Chair), Bill Buck, Henry Clauson, Jack Comart, William Godfrey, Jan Gould, Don Witherill

Alternate Planning Board Member (not voting): Noel Madore

Others Attending: Ray Wendell Esquire, Phyllis Cote, Penny Eno, Jerry Bley, Grace Keene, Steve Smith, Ron "Chip" Stephens (CEO), Eric Dyer (Town Manager), Kristin Collins (Town Attorney), Leah Hayes, Kristin Parks

Meeting called to order at 6:30 p.m. by Paula via Zoom and at the Town Office.

26 Mill Stream Road— Safe Space Meeting House (SSMH):

The board continued consideration of the application of SSMH to create a community center/club. Public Meetings occurred May 25, June 2, July 27 and September 28. The Planning Board conducted a site visit on August 24 and a public hearing was held on August 25. Public comments on the application were accepted until September 7. On September 28 the board held a meeting to go over the site-review criteria.

The property is located at 26 Mill Stream Road in the Rural Residential District identified on the Assessors map 120, lot 013.

Paula recapped the actions taken so far. Town Attorney Kristin Collins presented the findings of fact compiled from the SSMH application, site review, public meeting and September 28 meeting.

Paula went through the findings of fact section by section.

Jack moved that board accept Sections 1 through 4 as written with a second by Bill G. Vote passed 7-0.

In Section 5A, Requested Use, Leah asked for clarification on which portion of the building and land fall into the Resource Protection zone. A footnote was added noting that the 26 Mill Stream Zone map would be added to the record. Don moved that with those changes that Section 5A be approved. Seconded by Bill B. All approved.

In Section 5B, Change of Use of Nonconforming Structure, information provided by the abutters for B3 was found credible. Jack moved that the conclusion be accepted. Bill B. seconded. Vote passed 7-0.

In Section 5C Site Plan Review Criteria, changes to number 7, Wetlands, were suggested. Jack moved those amendments be approved. Jan seconded. Approved 7-0.

Also in Section 5C, changes were suggested to numbers 13 and 20 and agreed upon.

Jack moved that numbers Section 5C be accepted as amended. Seconded by Bill B. Approved 7-0.

In the final section, D, Applicable Criteria, number 15, the word "specific" was removed.

Section 16, which states solid waste must be in an enclosure, was reviewed and the previous determination was reversed. The applicant now meets this standard.

Don moved that Section 5D Article 8 criteria be accepted as amended. Bill B. seconded. Unanimous vote.

Paula asked everyone if there was anything else to be discussed before the final vote. There was not. Jack moved that the application be denied. Bill B. seconded.

Paula noted the difficulties around this application and asked each board member to state their reasoning for their vote. She spoke about the land use ordinance, which states that any change of use to a nonconforming structure will not have a greater adverse impact than the existing use. She said that standard is very clear, and it is clear to her that the proposed use would have a greater impact. For those and other reasons she votes to deny the application despite her support for the SSMH mission.

Bill G. spoke of his support for the idea, saying a safe space meeting house is a great idea, but this property is not an appropriate location and the change of use will have too great an impact on surrounding properties. He is voting to deny.

Jack said he agrees with everything that has been said. He appreciates the applicants' mission and hopes they succeed in doing it, but this is not the right location, especially considering the impact on neighbors Cotes. Votes to deny.

Jan votes to deny for all the reasons stated in the written decision. She is also particularly concerned about the noise and other effects of the proposal on this particular area. She also stated support for SSMH and their quest to find a more appropriate location.

Henry is also voting to deny for all the reasons stated in the findings of fact. He said SSMH is a great cause but 26 Mill Stream is not the right place. He noted that this is why we have land use ordinances and such a thorough process. All property owners have rights that the community has agreed upon. This is not an emotional response, but a carefully thought-out decision based on the ordinances.

Bill B. said the project is one that every community needs, but it just doesn't fit this place. He votes to deny.

Don agrees that SSMH is a great idea, but there are just too many conditions that cannot be met even under a conditional approval. Votes to deny.

Final vote was 7-0 to deny the application.

Kristin asked that a vote be taken to authorize Paula to sign the findings of fact as amended. Don moved to authorize that approval. Henry seconded. All approved.

Paula said the minutes from previous meetings would be discussed at the next meeting, which is scheduled for 6:30 p.m. on November 9.

Minutes prepared and submitted by Kristin Parks and Holly Rahmlow

READFIELD COMMUNITY LIBRARY
BOARD OF TRUSTEES MEETING
JANUARY 5, 2022

The meeting was called to order at 6:33 by Chair, Pam Mitchell. Meeting was held by Zoom. Pam Mitchell, Jen Bonnefond, Sonya Clark, Brenda Lake, Maureen Kinder, Pat Clark, Jackie Drouin, Betty Peterson and Melissa Small, Librarian were present. Excused was Deb Peale.

Secretary's Report: November minutes were approved.

Treasurer's Report: Sonya presented the December and Second Quarter Report and both were approved.

Old Business:

- COVID Updates: No changes in our procedure. If Melissa feels a change should be made, she will contact the Board and Eric for approval.
- Wi-Fi Updates: The Wi-Fi has been fixed. Yah!
- Christmas Tree Lighting: Despite COVID, this event was a success.
- Grants Updates:
 1. ARSL Grant for \$4,965.00 was received. This will be used for upstairs patron workstations and technology, materials for outreach, and teen and children's author events.
 2. AARP Community Grant: This grant for Library lawn furniture will be arriving shortly.
 3. ARPA Grant for \$2,500.00 has been received by the town. This grant is to be used for technology and outdoor programming-related expenses.

New Business:

- Policy Review Committee Report: Postponed till next month.
- Marisha: Marisha, our intern for the fall did a great job. Melissa enjoyed working with her and the projects she worked on and the support she provided the library was extremely valuable.
- Cake Pans: Will be circulating soon.
- Beanstack Reading Challenge: The Readfield Library is part of this program through the Maine State Library. Details of this program can be found in the Messenger. Melissa has had 12 people sign up already.

Librarian's Report:

- Library Board of Trustees Meeting Zoom links: We will continue using the Networkmaine Zoom account for our monthly meeting.
- Town Email and Privacy Related Issues: The Town has had issues with sending and receiving emails during the month of December. Melissa will be adding a message below her email signature regarding Freedom of Access Act.
- Ancestry Library: As of January 1, 2022, Ancestry Library is no longer accessible from home, only from within a public library.
- Library Park: Kents Hill School students, Marianne and John Perry, and other volunteers

- and town staff helped clean up the park behind the Library. It is much appreciated.
- New Signs: The Historical Society Sign and the new hours sign have been hung.
 - Upcoming Programming and Events:
 1. Reading Challenges with Beanstack: Already mentioned.
 2. Story Time: This program will take a winter pause through March. However, the first Tuesday of the month at 9:30 we will continue to meet outside at the Story Walk. Will also have a Saturday or late afternoon Story Walk.
 3. Tuesday, January 4, 9:30 – 10:30 – Story Walk outdoors.
 4. Monday, January 17, 6:00 pm – Full Moon Snowshoe/Hike.
 5. Wednesday, January 19, 1 pm – Better Business Bureau Info Table.
 6. Saturday, January 22, 10-11 am – Group Story Walk and Story Time.
 7. Tuesday, January 25, 3-4 pm – “Revised Robert Burns Celebration.
 8. Monday, January 31, 6:30 pm – Library Book Group meeting by Zoom.
 9. Tuesday, February 1, 9:30 – 10:30 am – Group Story Walk & Story Time.
 10. Saturday, February 5, 10:00 am-4:pm – Take Your Child to the Library Day.
 - Programming/Events Statistics for November, 2021:
 1. Story Time: Met five times with an average of 9 attending.
 2. Author Book Sale/Signing: 17 attended.
 3. Writers Group meeting: 2 attended.
 4. November Book Group: 7 attended.
 5. Hannukah Celebration: 9 attended.
 6. New Library Cards for November:
 7. Curbside service: 3.
 8. Home Deliveries: 2
 - Programming/Events Statistics for December 2021:
 1. Annual Tree Lighting: Estimated count attending 100.
 2. Teen Challenge Treat Day: 13 attended.
 3. Story Walk and Story Time: 4 meetings, average attending 6.
 4. De-Stress the Holidays: 5 attended.
 5. Compost Workshop: 11 attended.
 6. Girl Scouts Info Table: 1 attended.
 7. New Library Cards for December: 2.
 8. Curbside Service: 4.
 9. Home Deliveries: 1.
 10. Facebook Followers: At the end of December we had 484 followers.

The meeting was adjourned at 7:54.

Next meeting will be held on February 2, 2022 by Zoom.

Respectfully submitted,
Betty Peterson, Secretary

November 10, 2021

Readfield Broadband Committee meeting

Location: Zoom (remote)

Attendees: Dyer, Wells, Tarbuck, Woodsum

Guests: n/a

Wells called the meeting to order at 18:45

Moved by Woodsum, seconded by Tarbuck, the motion to approve the prior meeting minutes was unanimous.

WKLBCBA news; Wayne is back in the consortium. Fayette may be moving out of the process w/ WKLBCBA. Had a meeting regarding forming an interlocal agreement with Kristen Collins from Preti-Flaherty. Collins said that each town would need its citizens to vote to approve the interlocal agreement at town meeting. There is a request for proposals (RFP) being prepared now that would consider options from vendors to meet broadband speed and service requirements instead of dictating a specific technology to achieve those goals (e.g. fiber or wireless or cable).

The pole inventory for Readfield has been done and available on GIS (geographic information system). The total cost was a bit less than quoted. The pole inventory covers 100% of the town. Lippold will provide a report to Readfield soon.

Spectrum has not yet provided Dyer w/ budget numbers. Dyer will follow up soon to nudge them along.

Spectrum did reach out to Dyer to discuss why Readfield was looking at the other branch of Spectrum.

\$50k from ARPA is still in play for Readfield to help fund broadband efforts

How does the recent approval of the infrastructure bill impact broadband for Readfield? Funds will go first to unserved, then underserved, then to upgrade customers to 100 down / 10 up. It's a five year plan with funding released starting in June, 2022.

Notes re infrastructure bill relating to broadband:

The House of Representatives has passed the Infrastructure Investment and Jobs Act, the Senate is expected to pass it, and we know President Biden will sign it. It is a \$1.2 trillion bill that includes \$65 billion for broadband. The infrastructure programs in this bill are being developed and administered by the National Telecommunications and Information Administration (NTIA), an agency of the US Department of Commerce. NTIA will also administer the Digital Equity Grant Programs. The Federal Communications Commission (FCC) will administer the Affordable Connectivity Program, a new version of the Emergency Broadband Benefit Program. Below is an overview of the components of the bill with links to more information.

[Broadband Equity, Access, and Deployment Program \(And the Need for Better Broadband Maps\)](#)

- **Construct and deploy broadband networks to unserved and underserved areas plus other uses -- \$42.45 billion**
- Federal Communications Commission (FCC) is charged with developing new broadband maps that are needed for the Broadband Equity, Access, and Deployment Program -- they are expected in 2022.
- States can apply for these funds which are meant to supplement, not supplant a state's broadband deployment funding.

- **Eligible subgrantees:** cooperatives, nonprofit organizations, public-private partnerships, private companies, public or private utilities, public utility districts, or local governments
- Subgrantees must provide a **25 percent match** which “may” include in-kind contributions.
- Network service must be **not less than 100 megabits per second for downloads and 20 megabits per second for uploads**
- Provide access to broadband service to each customer served by the project that desires broadband service.
- **Low-Cost Plans** -- new networks will also be required to offer at least one low-cost broadband service option for eligible subscribers.
- **Prioritizing Use of Funds** -- States are to prioritize use of funds on **first, unserved locations, second—after ensuring coverage of all unserved areas—underserved areas, and third—after addressing all unserved and underserved areas—community anchor institutions**. Further, states are to prioritize persistent poverty counties and high-poverty areas, the speed of the proposed broadband service, the expediency with which a project can be completed, and a demonstrated record of and plans to be in compliance with Federal labor and employment laws.
- **Reporting requirements** -- Not later than **90 days** after receiving these funds, states are required to submit reports to the NTIA that describe planned and actual use of funds AND outline the planned and actual process of subgranting.
- NTIA will also distribute, subject to approval of covered applications, \$4.245 billion (10% of total allotment) to states using a formula concerning a state’s percentage of nationally **unserved locations in high-cost areas. Each state will receive at least \$100 million**. The remaining \$37.356 billion will be distributed to states using a formula concerning a state’s percentage of nationally unserved locations.

Investing in Middle-Mile Infrastructure

- **Middle Mile Grants Program** -- \$1 billion. NTIA will create a program that makes grants on a technology-neutral, competitive basis to eligible entities for the construction, improvement, or acquisition of middle-mile infrastructure. The twin purposes are to 1) encourage the expansion and extension of middle-mile infrastructure to reduce the cost of connecting unserved and underserved areas to the backbone of the internet and 2) promote broadband connection resiliency through the creation of alternative network connection paths that can be designed to prevent single points of failure on a broadband network.
- **Eligible applicants** -- States, political subdivisions of a state, Tribal governments, technology companies, electric utilities, utility cooperatives, public utility districts, telecommunications companies, telecommunications cooperatives, nonprofit foundations, nonprofit corporations, nonprofit institutions, nonprofit associations, regional planning counsels, Native entities, and economic development authorities (or partnerships of two or more these entities)
- Middle Mile Grants will require **matching funds**; a grant may not exceed 70 percent of the total project cost.
- The infrastructure must be **capable of providing symmetrical gigabit broadband service** to community anchor institutions, including direct interconnect facilities that will facilitate the provision of broadband service to anchor institutions located within 1,000 feet of the middle mile infrastructure.
- Networks built with funds from this program must offer interconnection in perpetuity (which is a long time) with reasonable rates and terms to be negotiated with requesting parties.
- NTIA has 6 months to issue a notice of funding opportunity about the new program. Within 9 months after that notice is issued, NTIA will make the grant awards.

Digital Equity

- **State Digital Equity Capacity Grant Program**
 - **Grants to Develop State Digital Equity Plans** -- \$1.5 billion
 - **State Capacity Grants** -- \$1.44 billion, supports the implementation of State Digital Equity Plans and digital inclusion activities.
- **Digital Equity Competitive Grant Program** -- \$1.25 billion, support efforts to achieve digital equity, promote digital inclusion activities, and spur greater adoption of broadband among covered populations.

Making Broadband More Affordable

- Emergency Broadband Benefit Program is renamed the **Affordable Connectivity Program**, it becomes permanent, and continues to be administered by the FCC -- \$14 billion
- Broadband providers will receive **up to \$30/month** (the Emergency Broadband Benefit is currently \$50/month) for providing service to low-income households.
- The FCC will also give a broadband provider **up to \$100** if a household purchases one of the provider's connected devices (laptop, desktop, or tablet computer) for no less than \$10 and no more than \$50.
- Providers must allow eligible consumers to **apply their discount to any plan the provider offers to the public**.
- FCC will issue consumer protection rules for Affordable Connectivity Program subscribers.
- Public awareness -- All participating providers will alert consumers to the existence of the program whenever a customer subscribes to or renews a subscription to broadband service.

The recent vote in Readfield showed strong interest in broadband. The selectboard hasn't discussed the results of the recent vote as it hasn't met since the vote. The next push is for the RFP to be sent out to get information to each town's broadband committee. Then the broadband committees would go to the selectboard and look for money to fund the options. The hitch is they'll need an interlocal agreement executed to fully work together and realize the most savings for each community.

Fayette RedZone discussion. It's a 5G network created by [Tarana Wireless](#) which would be deployed by RedZone. It requires the installation of 4 dishes on each cell tower. 10 GB fiber goes to each tower. Then each of the four dishes gets a quarter of the 10 GB capacity. The claim is that the end user should see 100 mbps download / 10 upload all the way up to 500 mbps download / 100 mbps upload. The arrangement is a public / private partnership. In the Fayette example, the hardware costs about \$1.4 M; Fayette would pay a third of that. This is a tiered service plan meaning you get better speeds with higher cost plans. It's about 100 mbps / 25 mbps for \$50 / month. There is a commitment period. In Rockland it was beta tested. If Fayette approves it, they could see buildout within about six months.

At 19:34 Woodsum made a motion to adjourn, seconded by Tarbuck. The motion to approve was unanimous.

Next meetings were scheduled for Wednesday, December 22nd at 6:30 PM and Wednesday, January 26, 2022 at 6:30 PM.

APPOINTMENTS,
REAPPOINTMENTS, &
RESIGNATIONS

TOWN OF READFIELD

OFFICE USE
01/12/2022
2:40 PM Kmp
DATE RECEIVED

APPOINTMENT APPLICATION

The Select Board shall not discriminate against an applicant based on religion, age, sex, marital status, race color, ancestry, national origin, sexual orientation or physical or mental disabilities. The Select Board may exclude from consideration any applicant with physical or mental disabilities only when the physical or mental handicap would prevent the applicant from performing the duties of the appointment and reasonable accommodation cannot be made.

The Select Board shall have final authority over the appointment of citizens to Boards, Committees and Commissions that are instruments of Town Government. The Select Board shall not appoint an applicant to a position for which the applicant will likely have a frequent or recurring conflict of interest.

Please check one:

1st time appointment

re-appointment

Which Board, Committee or Commission

are you applying for?

Trails

Term:

Any

Name: Megan Lachapelle Phone (H): _____

Street address: 96 Church Rd Readfield Phone (C): 207-513-9936

Mailing address: 96 Church Rd Readfield, ME

E-Mail: megan.m.lachapelle@gmail.com

Below please tell us of any experience and/or training that might be useful in this position.

previous trail building/conservation work in twelve states;
Former Maine State Park Ranger; Volunteer Coordinator for
various organizations; I can provide more details if necessary

Below please tell us the reason you are interested in applying for this position.

I'm an avid hiker who is aware of how to maintain trails
for best use. I'd love to help make Readfield trail system a
destination for all hikers in central Maine.

If you are currently employed, what is your position?

Part-time for Hannaford Cony Circle
associate

APPLICATION FOR APPOINTMENT FOR:

Name:

Megan Lachapelle

Position:

Trails Committee

Term:

06/30/2024
Any

"By signing this application for this position the Applicant understands and agrees that the information contained in this application is required by law to be available for public viewing and agrees to hold the Town of Readfield harmless from any misuse of the application information by anyone viewing it. As a member of this board, committee or commission

Check one!

I approve the use of my e-mail and phone numbers on the Town's public sites and publications.

I DO NOT approve the use of my e-mail and phone numbers on any of the Town's public sites or publications.

Name:

Megan Lachapelle

Date:

01/11/2022

CLERK'S USE BEFORE THE APPOINTMENT

Please check one:

1st time Appointment

Re-Appointment

Was this position advertised?

Yes

No

If no, please explain: _____

Confirmation from Applicant of attendance at Select Board Meeting if required.

Tuesday, February 15th, 2022 @ 6:30 pm

SELECT BOARD APPROVAL

To Megan Lachapelle of Readfield, in the County of Kennebec and State of Maine: There being a position on the Trails Committee we the Select Board of the Municipality of Readfield do, in accordance with the provisions of the laws of the State of Maine, hereby appoint you to said position within and for the Municipality of Readfield, such appointment to be effective:

02/15/22

thru

06/30/2024

Given under our hand this

, day of

, 20__.

Dennis Price

Ralph F. Eno, Jr.

Sean Keegan

Carol Doorenbos

Kathryn Mills Woodsum

CLERK'S USE AFTER THE APPOINTMENT

Chair has been notified of appointment?

Yes

No

If yes, what date:

Is an Oath appropriate:

Yes

No

If yes, what date

OLD BUSINESS

RESERVED

FY 23 BUDGET - DRAFT

Last Updated February 11, 2022

Draft 2

FY 2023 Expenses

DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
10 - Administration									
	10 Administration	\$ 259,962	\$ 246,159	\$ 260,638	\$ 321,375	\$ 151,986	\$ 342,855	\$ 21,480	6.68%
	12 Insurance	\$ 112,793	\$ 119,921	\$ 126,138	\$ 150,913	\$ 77,949	\$ 157,875	\$ 6,962	4.61%
	15 Office Equipment	\$ 5,914	\$ 7,015	\$ 5,713	\$ 6,720	\$ 3,265	\$ 6,900	\$ 180	2.68%
	20 Assessing	\$ 18,171	\$ 17,532	\$ 21,221	\$ 23,675	\$ 11,967	\$ 29,675	\$ 6,000	25.34%
	30 Code Enforcement	\$ 62,100	\$ 29,157	\$ 55,288	\$ 76,715	\$ 33,380	\$ 82,060	\$ 5,345	6.97%
	40 Planning Board	\$ 125	\$ -	\$ 499	\$ 1,100	\$ 131	\$ 1,015	\$ (85)	-7.73%
	50 Appeals Board	\$ -	\$ -	\$ 135	\$ 100	\$ -	\$ 50	\$ (50)	-50.00%
	60 Grant Writing & Planning	\$ 5,850	\$ -	\$ -	\$ 12,000	\$ 6,235	\$ 7,000	\$ (5,000)	-41.67%
	70 Heating Assistance	\$ -	\$ 1,596	\$ 741	\$ 2,500	\$ 937	\$ 2,500	\$ -	.00%
	75 Legal Services	\$ 25,190	\$ 19,848	\$ 9,847	\$ 25,000	\$ 8,927	\$ 50,000	\$ 25,000	100.00%
	10 - Administration	\$ 490,105	\$ 441,227	\$ 480,221	\$ 620,098	\$ 294,777	\$ 679,930	\$ 59,832	9.65%

DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
12 - Maintenance									
	10 General Maintenance	\$ 64,482	\$ 68,885	\$ 75,537	\$ 100,765	\$ 43,686	\$ 117,600.00	\$ 16,835	16.71%
	20 Building Maintenance	\$ 39,352	\$ 45,156	\$ 33,418	\$ 35,900	\$ 11,727	\$ 51,950.00	\$ 16,050	44.71%
	30 Vehicle / Equip. Maintenance	\$ 5,404	\$ 6,229	\$ 12,309	\$ 8,250	\$ 4,489	\$ 8,250.00	\$ -	0.00%
	12 - Maintenance	\$ 109,238	\$ 120,269	\$ 121,264	\$ 144,915	\$ 59,901	\$ 177,800	\$ 32,885	22.69%

DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
25 - Community Services									
	10 Animal Control	\$ 11,543	\$ 11,715	\$ 11,910	\$ 14,445	\$ 4,487	\$ 9,530	\$ (4,915)	-34.03%
	20 Kennebec Land Trust	\$ -	\$ 250	\$ 250	\$ 250	\$ -	\$ 250	\$ -	0.00%
	25 Kennebec Valley COG	\$ 4,325	\$ 4,301	\$ 4,325	\$ 4,500	\$ 4,226	\$ 4,500	\$ -	0.00%
	30 Age Friendly	\$ 8,365	\$ 192	\$ 150	\$ 2,100	\$ 5,733	\$ 2,000	\$ (100)	-4.76%
	40 Library	\$ 41,528	\$ 37,424	\$ 36,900	\$ 37,666	\$ 20,824	\$ 44,928	\$ 7,262	19.28%
	50 Readfield Public Access TV	\$ 4,410	\$ 3,375	\$ 6,174	\$ 7,085	\$ 2,961	\$ 7,245	\$ 160	2.26%
	60 Street Lights	\$ 6,020	\$ 6,075	\$ 3,433	\$ 4,000	\$ 208	\$ 750	\$ (3,250)	-81.25%
	70 Broadband	\$ -	\$ -	\$ -	\$ 5,000	\$ 48,214	\$ -	\$ (5,000)	-
	90 Maranacook Lake Dam	\$ -	\$ -	\$ 1,110	\$ 420	\$ 235	\$ 500	\$ 80	-
	25 - Community Services	\$ 76,191	\$ 63,332	\$ 64,250	\$ 75,466	\$ 86,887	\$ 69,703	\$ (5,763)	-7.64%

DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
30 - Recreation, Parks, & Activities									
	10 Beach	\$ 9,039	\$ 8,291	\$ 14,286	\$ 17,235	\$ 9,626	\$ 18,339	\$ 1,104	6.41%
	20 Recreation Board	\$ 9,447	\$ 5,682	\$ 4,018	\$ 18,586	\$ 4,785	\$ 21,300	\$ 2,714	14.60%
	25 Heritage Days	\$ -	\$ 7,904	\$ 3,000	\$ 5,000	\$ 5,110	\$ 6,600	\$ 1,600	32.00%
	30 Conservation Commission	\$ 46,378	\$ -	\$ 910	\$ 6,250.00	\$ 1,893	\$ 6,300	\$ 50	0.80%
	60 Town Properties	\$ 3,199	\$ 480	\$ 1,530	\$ 2,750	\$ 278	\$ 3,000	\$ 250	9.09%
	70 Trails	\$ 688	\$ 1,667	\$ 3,316	\$ 500	\$ 1,784	\$ 3,168	\$ 2,668	533.60%
	30 - Recreation, Parks, & Activities	\$ 68,752	\$ 24,023	\$ 27,061	\$ 50,321	\$ 23,477	\$ 58,707	\$ 8,386	16.67%

FY 2023 Expenses

DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
40 - Protection									
	10 Fire Department	\$ 94,491	\$ 47,718	\$ 50,982	\$ 74,425	\$ 20,128	\$ 77,025	\$ 2,600	3.49%
	20 Ambulance	\$ 25,460	\$ 26,240	\$ 32,162	\$ 38,110	\$ 19,055	\$ 42,000	\$ 3,890	10.21%
	35 Tower Sites	\$ 7,324	\$ 7,695	\$ 1,169	\$ 4,550	\$ 4,914	\$ 4,550	\$ -	0.00%
	40 Dispatching	\$ 22,619	\$ 33,876	\$ 35,567	\$ 36,750	\$ 23,705	\$ 40,000	\$ 3,250	8.84%
	70 Emergency Operations	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 1,000	\$ 500	-
	40 - Protection	\$ 149,894	\$ 115,529	\$ 119,879	\$ 154,335	\$ 67,802	\$ 164,575	\$ 10,240	6.63%
DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
50 - Cemeteries									
	10 Town Cemeteries	\$ 10,666	\$ 8,402	\$ 16,008	\$ 22,700	\$ 6,833	\$ 19,500	\$ (3,200)	-14%
	50 - Cemeteries	\$ 10,666	\$ 8,402	\$ 16,008	\$ 22,700	\$ 6,833	\$ 19,500	\$ (3,200)	-14.10%
DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
60 - Roads & Drainage									
	10 Road Maintenance	\$ 132,940	\$ 66,256	\$ 45,948	\$ 125,200	\$ 13,963	\$ 124,000	\$ (1,200)	-96%
	40 Winter Maintenance	\$ 261,632	\$ 260,937	\$ 264,227	\$ 292,650	\$ 130,020	\$ 370,650	\$ 78,000	26.65%
	60 - Roads & Drainage	\$ 394,571	\$ 327,193	\$ 310,175	\$ 417,850	\$ 143,983	\$ 494,650	\$ 76,800	18.38%
DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
65 - Capital Improvements									
	1 Admin. Technology	\$ 6,000	\$ -	\$ 13,167	\$ -	\$ -	\$ 9,000	\$ 9,000	-
	2 Broadband Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,135,770	\$ 1,135,770	-
	5 Fire Department	\$ -	\$ 6,680	\$ 6,100	\$ 10,000	\$ 6,625	\$ 510,000	\$ 500,000	-
	10 Fire Station	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	12 Fire Station Addition	\$ 27,375	\$ 154,936	\$ 534,382	\$ 200,000	\$ -	\$ -	\$ (200,000)	-
	20 Gile Hall	\$ 6,759	\$ 570	\$ -	\$ 10,000	\$ 11,365	\$ 20,000	\$ 10,000	-
	25 Parks & Recreation	\$ 1,055	\$ -	\$ 1,765	\$ 85,000	\$ 6,823	\$ 500,000	\$ 415,000	-
	30 Library Building	\$ 1,989	\$ 60,871	\$ 61,277	\$ 50,000	\$ -	\$ 15,000	\$ (35,000)	-
	35 Open Space	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 50,000	\$ 40,000	-
	40 Cemetery	\$ 8,290	\$ -	\$ -	\$ 5,000	\$ -	\$ 10,000	\$ 5,000	100%
	50 Sidewalks	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ (45,000)	-17%
	55 Roads	\$ 6,908	\$ 97,143	\$ 431,042	\$ 422,000	\$ -	\$ 350,000	\$ (72,000)	-
	65 Equipment	\$ 18,405	\$ -	\$ 6,177	\$ 15,000	\$ -	\$ 15,000	\$ -	0%
	66 Capital Leases	\$ 16,138	\$ -	\$ -	\$ 6,177	\$ 6,177	\$ 6,177	\$ -	0%
	70 Transfer Station	\$ 67,111	\$ 17,176	\$ 19,804	\$ 44,681	\$ 1,475	\$ 46,508	\$ 1,827	4%
	85 Town Building Improvements	\$ -	\$ -	\$ 1,320	\$ -	\$ -	\$ -	\$ -	-
	90 Maranacook Lake Dam	\$ 36,542	\$ 191,837	\$ -	\$ -	\$ -	\$ -	\$ -	-
	65 - Capital Improvements	\$ 196,573	\$ 529,214	\$ 1,075,033	\$ 902,858	\$ 32,465	\$ 2,667,455	\$ 1,764,597	195.45%
DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
70 - Solid Waste									
	10 Transfer Station	\$ 283,736	\$ 280,481	\$ 307,154	\$ 321,165	\$ 159,729	\$ 340,075	\$ 18,910	5.89%
	50 Backhoe	\$ 8,510	\$ 2,391	\$ 1,707	\$ 2,500	\$ 656	\$ 2,500	\$ -	0.00%
	70 - Solid Waste	\$ 292,246	\$ 282,872	\$ 308,861	\$ 323,665	\$ 160,385	\$ 342,575	\$ 18,910	5.84%
DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
75 - Education									
	10 RSU #38	\$ 3,556,960	\$ 3,710,394	\$ 3,634,908	\$ 3,463,235	\$ 1,731,618	\$ 3,740,294	\$ 277,059	8.00%
	75 - Education	\$ 3,556,960	\$ 3,710,394	\$ 3,634,908	\$ 3,463,235	\$ 1,731,618	\$ 3,740,294	\$ 277,059	8.00%

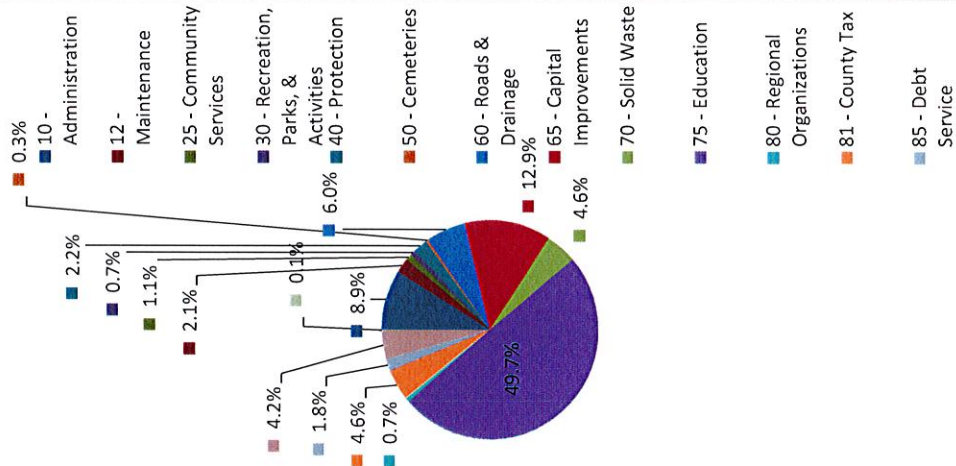
FY 2023 Expenses

DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
80 - Regional Organizations									
	10 Cobbossee Watershed District	\$ 22,079	\$ 22,797	\$ 22,797	\$ 24,000	\$ 15,958	\$ 25,000	\$ 1,000	4.17%
	40 First Park	\$ 24,097	\$ 24,796	\$ 24,237	\$ 25,000	\$ 16,637	\$ 25,000	\$ -	0.00%
	80 - Regional Organizations	\$ 46,176	\$ 47,593	\$ 47,034	\$ 49,000	\$ 32,595	\$ 50,000	\$ 1,000	2.04%
81 - County Tax									
	20 Kennebec County Tax	\$ 266,694	\$ 285,399	\$ 300,846	\$ 319,743	\$ 319,743	\$ 319,743	\$ -	0.00%
	81 - County Tax	\$ 266,694	\$ 285,399	\$ 300,846	\$ 319,743	\$ 319,743	\$ 319,743	\$ -	.00%
85 - Debt Service									
	10 Fire Truck (2023 payoff)	\$ 56,238	\$ 55,583	\$ 54,883	\$ 54,132	\$ 53,261	\$ 53,324	\$ (808)	- 1.49%
	23 2023 Municipal Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000	\$ -	-
	25 2013 Road Bond (2021 payoff)	\$ 109,117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	40 Maranacook Lake Outlet Dam (2c)	\$ 2,074	\$ 19,973	\$ 19,614	\$ 19,242	\$ 17,715	\$ 18,857	\$ (385)	- 2.00%
	70 2008 Road Bond (2019 payoff)	\$ 156,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	80 2020 Muni. Build. Bond (2034 pay)	\$ -	\$ -	\$ 9,446	\$ 46,442	\$ 41,668	\$ 45,978	\$ (464)	-
	85 2021 Muni. Bond	\$ -	\$ -	\$ -	\$ 5,408	\$ -	\$ 30,530	\$ 25,122	-
	85 - Debt Service	\$ 324,262	\$ 75,556	\$ 83,943	\$ 125,224	\$ 112,644	\$ 162,689	\$ 37,465	29.92%
90 - Unclassified									
	10 Overlay (Abatement / Overdraft)	\$ 13,895	\$ 3,472	\$ 3,223	\$ 222,952	\$ 14,933	\$ 50,000	\$ (172,952)	-77.57%
	15 Local Property Tax Relief	\$ -	\$ 383	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	0.00%
	20 Non-profit Agencies	\$ 14,036	\$ 13,148	\$ 14,285	\$ 14,535	\$ 13,375	\$ 15,000	\$ 465	3.20%
	40 Contingency	\$ 3,049	\$ 1,875	\$ 6,349	\$ 25,000	\$ -	\$ 25,000	\$ -	0.00%
	50 Snowmobiling	\$ 1,377	\$ 1,344	\$ 1,476	\$ 1,569	\$ 1,569	\$ 1,748	\$ 179	11.41%
	60 Readfield Enterprise Fund	\$ -	\$ -	\$ 15,000	\$ 10,000	\$ -	\$ 10,000	\$ -	0.00%
	90 Revaluation	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 4,000	\$ (6,000)	-60.00%
	90 - Unclassified	\$ 32,356	\$ 16,367	\$ 40,333	\$ 294,056	\$ 29,877	\$ 115,748	\$ (178,308)	-60.64%
95 - General Assistance									
	10 General Assistance	\$ 682	\$ 188	\$ 211	\$ 10,000	\$ 964	\$ 5,000	\$ (5,000)	-50.00%
	95 - General Assistance	\$ 682	\$ 188	\$ 211	\$ 10,000	\$ 964	\$ 5,000	\$ (5,000)	-50.00%
TOTAL		\$ 6,015,368	\$ 6,047,557	\$ 6,630,028	\$ 6,973,466	\$ 3,103,951	\$ 9,068,369	\$ 2,094,903	30.0%

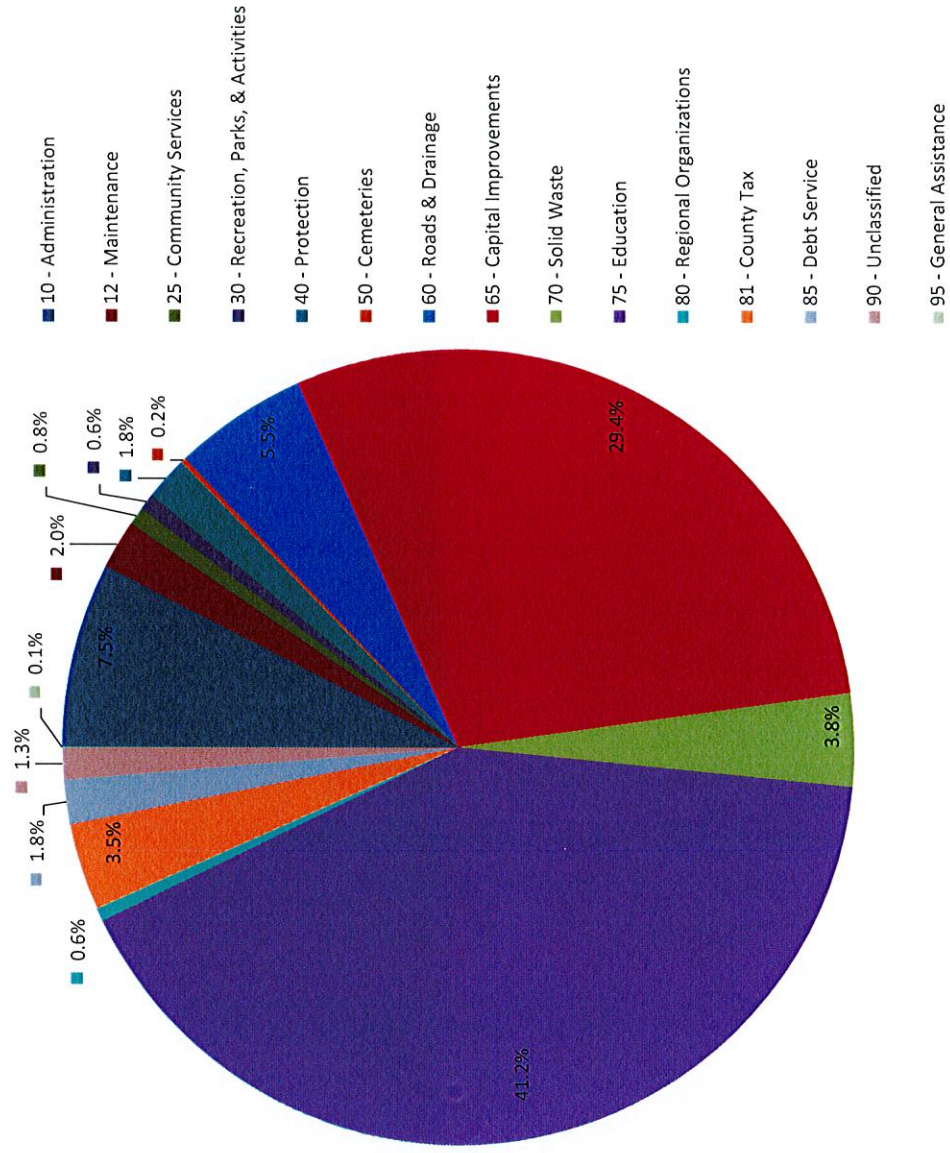
FY 2023 Expenses

DEPARTMENT	DEPARTMENT SUMMARY - EXPENSE							2022-2023 %
	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	
10 - Administration	\$ 490,105	\$ 441,227	\$ 480,221	\$ 620,098	\$ 294,777	\$ 679,930	\$ 59,832	9.6%
12 - Maintenance	\$ 109,238	\$ 120,269	\$ 121,264	\$ 144,915	\$ 59,901	\$ 177,800	\$ 32,885	22.7%
25 - Community Services	\$ 76,191	\$ 63,332	\$ 64,250	\$ 75,466	\$ 86,887	\$ 69,703	\$ (5,763)	-7.6%
30 - Recreation, Parks, & Activities	\$ 68,752	\$ 24,023	\$ 27,061	\$ 50,321	\$ 23,477	\$ 58,707	\$ 8,386	16.7%
40 - Protection	\$ 149,894	\$ 115,529	\$ 119,879	\$ 154,335	\$ 67,802	\$ 164,575	\$ 10,240	6.6%
50 - Cemeteries	\$ 10,666	\$ 8,402	\$ 16,008	\$ 22,700	\$ 6,833	\$ 19,500	\$ (3,200)	-14.1%
60 - Roads & Drainage	\$ 394,571	\$ 327,193	\$ 310,175	\$ 417,850	\$ 143,983	\$ 494,650	\$ 76,800	18.4%
65 - Capital Improvements	\$ 196,573	\$ 529,214	\$ 1,075,033	\$ 902,858	\$ 32,465	\$ 2,667,455	\$ 1,764,597	195.4%
70 - Solid Waste	\$ 292,246	\$ 282,872	\$ 308,861	\$ 323,665	\$ 160,385	\$ 342,575	\$ 18,910	5.8%
75 - Education	\$ 3,556,960	\$ 3,710,394	\$ 3,634,908	\$ 3,463,235	\$ 1,731,518	\$ 3,740,294	\$ 277,059	8.0%
80 - Regional Organizations	\$ 46,176	\$ 47,593	\$ 47,034	\$ 49,000	\$ 32,595	\$ 50,000	\$ 1,000	2.0%
81 - County Tax	\$ 266,694	\$ 285,399	\$ 300,846	\$ 319,743	\$ 319,743	\$ 319,743	\$ -	0.0%
85 - Debt Service	\$ 324,262	\$ 75,556	\$ 83,943	\$ 125,224	\$ 112,644	\$ 162,689	\$ 37,465	29.9%
90 - Unclassified	\$ 32,356	\$ 16,367	\$ 40,333	\$ 294,056	\$ 29,877	\$ 115,748	\$ (178,308)	-60.6%
95 - General Assistance	\$ 682	\$ 188	\$ 211	\$ 10,000	\$ 964	\$ 5,000	\$ (5,000)	-50.0%
TOTAL	\$ 6,015,368	\$ 6,047,557	\$ 6,630,028	\$ 6,973,466	\$ 3,103,951	\$ 9,068,369	\$ 2,094,903	30.0%

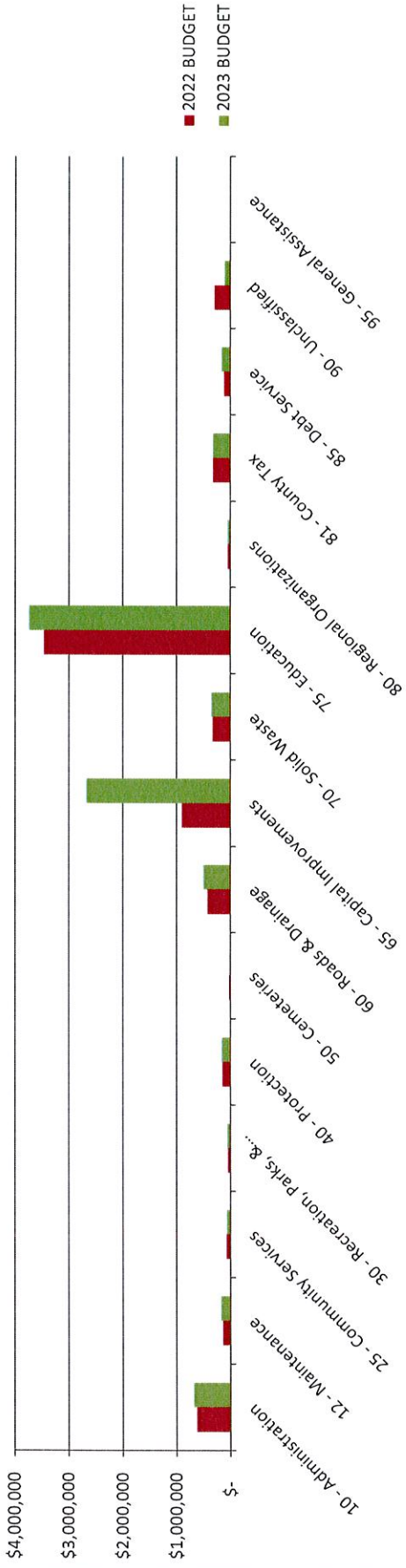
2022 Budget Expenses by Department



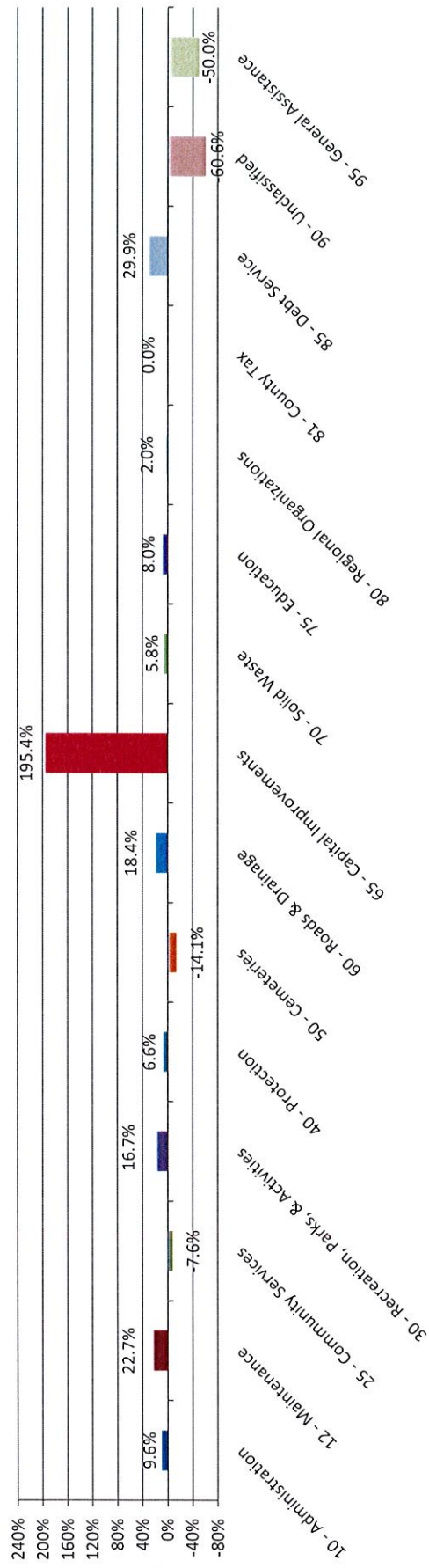
2023 Budget Expenses by Department



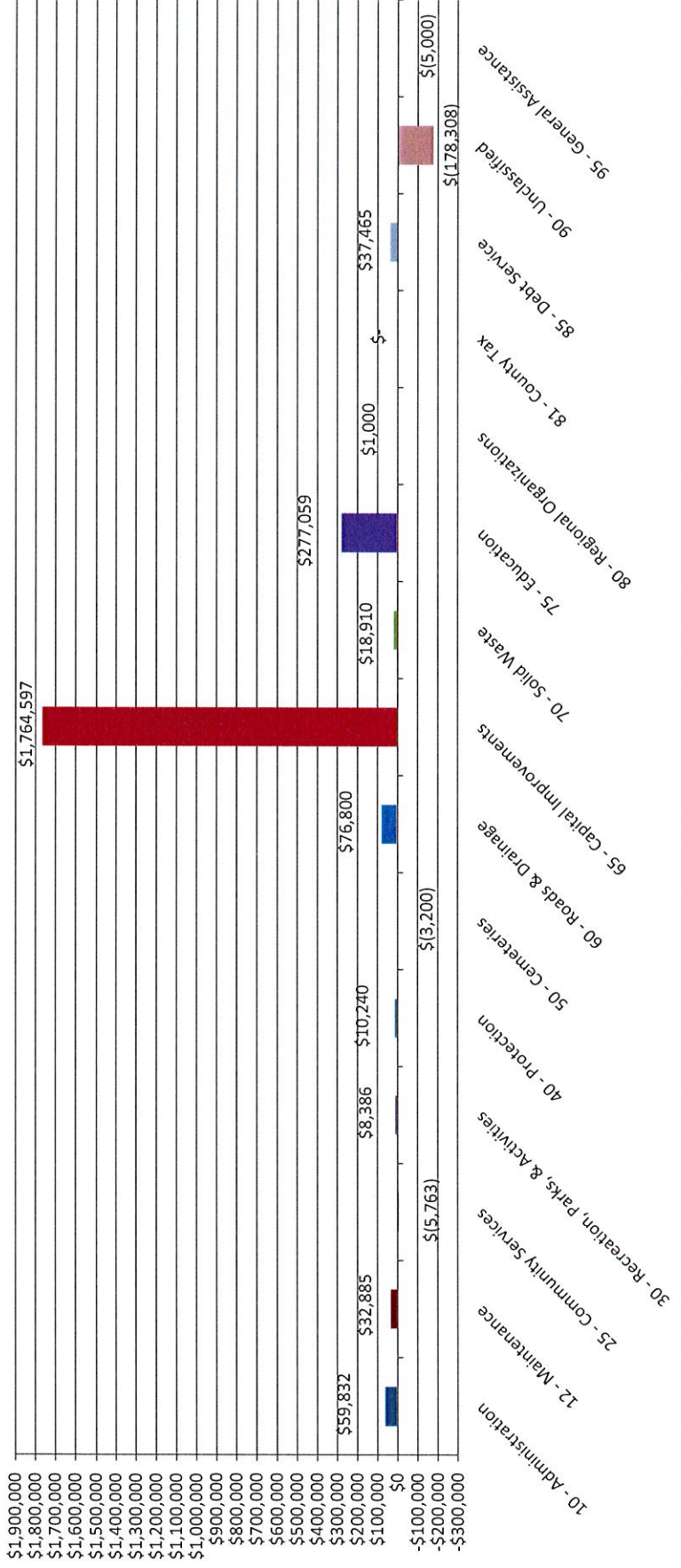
2022-2023 Totals by Department



2022-2023 % Change by Department



2022-2023 \$ Change by Department



FY 2023 Revenues

DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
10- ADMINISTRATION									
	1011 REAL ESTATE PROPERTY TAX	\$ 4,604,787	\$ 4,676,344	\$ 4,599,029	\$ 4,586,332	\$ 4,596,743	\$ 4,725,792	\$ 139,460	3.0%
	1012 PERSONAL PROPERTY TAX	\$ 33,798	\$ 32,524	\$ 21,961	\$ 19,930	\$ 19,930	\$ 18,393	\$ (1,537)	-7.7%
	1013 STATE REVENUE SHARING	\$ 154,347	\$ 230,696	\$ 314,540	\$ 225,000	\$ 221,378	\$ 300,000	\$ 75,000	33.3%
	1014 INTEREST ON TAXES	\$ 30,376	\$ 32,852	\$ 33,390	\$ 30,000	\$ 10,004	\$ 25,000	\$ (5,000)	-16.7%
	1021 INVESTMENT INCOME	\$ 11,398	\$ 13,885	\$ 9,588	\$ 6,000	\$ 3,655	\$ 6,000	\$ -	0.0%
	1031 VETERANS EXEMPTION	\$ 3,890	\$ 2,802	\$ 2,876	\$ 4,000	\$ 2,245	\$ 2,500	\$ (1,500)	-37.5%
	1032 HOMESTEAD EXEMPTION	\$ 175,968	\$ 180,460	\$ 240,493	\$ 208,137	\$ 220,070	\$ 192,088	\$ (16,049)	-7.7%
	1033 TREE GROWTH REIMBURSEMENT	\$ 9,093	\$ 8,553	\$ 8,302	\$ 9,000	\$ 10,776	\$ 10,000	\$ 1,000	11.1%
	1034 BETE REIMBURSEMENT	\$ 15,612	\$ 12,661	\$ 7,778	\$ 7,046	\$ 7,046	\$ 6,502	\$ (543)	-7.7%
	1041 COVID-19	\$ -	\$ -	\$ -	\$ -	\$ 135,769	\$ -	\$ -	-
	1051 BOAT EXCISE TAXES	\$ 7,505	\$ 7,974	\$ 9,236	\$ 7,500	\$ 936	\$ 8,500	\$ 1,000	13.3%
	1052 MOTOR VEHICLE TAXES	\$ 573,684	\$ 600,150	\$ 702,922	\$ 575,000	\$ 322,909	\$ 650,000	\$ 75,000	13.0%
	1053 AGENT FEE	\$ 10,571	\$ 12,201	\$ 16,112	\$ 9,000	\$ 7,285	\$ 14,000	\$ 5,000	55.6%
	1054 NEWSLETTER ADS	\$ 100	\$ 100	\$ 100	\$ 100	\$ 12	\$ -	\$ (100)	-100.0%
	1056 NOTICE FEES	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -	-
	1060 BUSINESS LICENSE FEES	\$ 30	\$ 30	\$ 50	\$ 50	\$ 1,520	\$ 50	\$ -	0.0%
	1065 CERTIFIED COPY FEES	\$ 1,538	\$ 1,541	\$ 1,503	\$ 1,500	\$ 1,051	\$ 1,500	\$ -	0.0%
	1090 OTHER INCOME	\$ 25,071	\$ 6,377	\$ 12,938	\$ 5,000	\$ 3,843	\$ 5,000	\$ -	0.0%
	1095 Heating Assistance	\$ 2,177	\$ 2,794	\$ 3,244	\$ 2,500	\$ 2,333	\$ 2,500	\$ -	0.0%
	3010 PLUMBING FEES	\$ 5,420	\$ 4,800	\$ 6,983	\$ 5,000	\$ 4,413	\$ 5,000	\$ -	0.0%
	3020 LAND USE FEES	\$ 5,966	\$ 6,209	\$ 10,214	\$ 6,000	\$ 3,464	\$ 6,000	\$ -	0.0%
	3040 INTERLOCAL CEO	\$ -	\$ -	\$ 22,308	\$ 36,135	\$ 18,664	\$ 38,800	\$ 2,665	7.4%
	5000 Use of Undesignated Funds	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 300,000	\$ 50,000	20.0%
	5001 Use of Carry Forward	\$ -	\$ -	\$ -	\$ 132,270	\$ -	\$ 242,253	\$ 109,983	83.2%
	5033 Use of Trust Funds	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -	-
10- ADMINISTRATION		\$ 5,671,331	\$ 5,832,953	\$ 6,023,566	\$ 6,131,999	\$ 5,594,045	\$ 6,566,378	\$ 434,379	7.1%

DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
12 - MAINTENANCE									
	4010 FUEL TAX	\$ 118	\$ 118	\$ 178	\$ -	\$ 200	\$ -	\$ (200)	-
12 - MAINTENANCE		\$ 118	\$ 118	\$ 178	\$ -	\$ 200	\$ -	\$ (200)	-

DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
25 COMMUNITY SERVICES									
	1010 ANIMAL CONTROL DOG LICENSE FEE	\$ 2,137	\$ 2,094	\$ 1,494	\$ 2,500	\$ 862	\$ 2,000	\$ (500)	-20.0%
	1011 Rabies Clinic	\$ 570	\$ 795	\$ 360	\$ 1,000	\$ 360	\$ 500	\$ -	-
	1012 DOG VACCINATION FUND	\$ 115	\$ 30	\$ 33	\$ -	\$ 20	\$ -	\$ -	-
	3000 AGE FRIENDLY	\$ 8,000	\$ -	\$ 2,429	\$ -	\$ 7,556	\$ 2,000	\$ 2,000	-
	4005 LIBRARY DONATIONS	\$ 27,071	\$ 2,537	\$ 2,844	\$ 1,300	\$ 6,620	\$ 1,800	\$ 500	38.5%
	4010 LIBRARY SALE PROCEEDS	\$ 1,217	\$ 1,071	\$ 158	\$ 1,290	\$ 1,102	\$ 1,100	\$ (190)	-
	4015 Library Front Desk Contributions	\$ 438	\$ 316	\$ 254	\$ 452	\$ 252	\$ 450	\$ (2)	-0.4%
	4020 Library Non Res Patrons	\$ 125	\$ 100	\$ 100	\$ 125	\$ 100	\$ 125	\$ -	0.0%
	5010 CABLE TV FRANCHISE FEES	\$ 30,828	\$ 14,955	\$ 15,055	\$ 30,000	\$ 14,357	\$ 30,000	\$ -	0.0%
25 COMMUNITY SERVICES		\$ 70,501	\$ 21,898	\$ 22,727	\$ 36,667	\$ 31,228	\$ 37,975	\$ 1,308	3.6%

FY 2023 Revenues

DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
30	RECREATION, PARKS, & ACTIVITIES								
	1010 BEACH INCOME	\$ 7,008	\$ 9,644	\$ 6,958	\$ 3,500	\$ 1,339	\$ 1,500	\$ (2,000)	-57.1%
	2021 REC BOARD - BASEBALL	\$ 2,519	\$ 420	\$ 2,451	\$ 2,920	\$ -	\$ 3,000	\$ 80	2.7%
	2022 REC BOARD - SOCCER	\$ 2,135	\$ 1,955	\$ -	\$ 2,100	\$ 1,790	\$ 2,200	\$ 100	4.8%
	2023 REC BOARD - SWIMMING	\$ -	\$ -	\$ 450	\$ 4,500	\$ 585	\$ 1,000	\$ (3,500)	-
	2024 REC BOARD - Basketball	\$ 3,090	\$ 4,065	\$ -	\$ 3,150	\$ 3,415	\$ 3,500	\$ 350	11.1%
	2025 REC BOARD - OTHER RECREATION	\$ 40	\$ -	\$ 1,010	\$ -	\$ 1,800	\$ 500	\$ 500	-
	2026 Rec Board - Softball	\$ 1,382	\$ 178	\$ 585	\$ 1,540	\$ -	\$ 1,600	\$ 60	3.9%
	2027 Rec Board - Interlocal	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ (500)	-
	2073 HD - MERCHANDISE SALES	\$ 66	\$ 368	\$ -	\$ -	\$ 155	\$ -	\$ -	-
	3015 Conservation Donations / Grants	\$ 23,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	7010 Trails	\$ 100	\$ 2,830	\$ 600	\$ -	\$ 255	\$ -	\$ -	-
30	RECREATION, PARKS, & ACTIVITIES	\$ 39,500	\$ 19,460	\$ 12,054	\$ 18,210	\$ 9,339	\$ 13,300	\$ (4,910)	-27.0%

DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
40	PROTECTION								
	1010 FIRE DEPARTMENT DONATIONS	\$ 223	\$ -	\$ 800	\$ -	\$ 10,890	\$ -	\$ -	-
	1035 FD Burn Permits online	\$ 266	\$ 338	\$ 300	\$ 250	\$ 290	\$ -	\$ (250)	-100.0%
	3500 Tower Sites	\$ 2,600	\$ 4,932	\$ 2,200	\$ 3,200	\$ -	\$ 3,200	\$ -	0.0%
	4050 FD Safety Grant	\$ 886	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
40	PROTECTION	\$ 3,975	\$ 5,270	\$ 3,300	\$ 3,450	\$ 11,180	\$ 3,200	\$ (250)	-7.2%

DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
50	CEMETERIES								
	5020 Donations	\$ 300	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	-
50	CEMETERIES	\$ 300	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	-

DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
60	Roads & Drainage								
	2010 LOCAL ROAD ASSISTANCE	\$ 35,612	\$ 36,560	\$ 34,164	\$ 32,000	\$ 36,672	\$ 36,000	\$ 4,000	12.5%
	2020 HIGHWAY INCOME	\$ 1,794	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	-
60	Roads & Drainage	\$ 37,406	\$ 36,560	\$ 34,314	\$ 32,000	\$ 36,672	\$ 36,000	\$ 4,000	12.5%

DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
65	CAPITAL IMPROVEMENTS								
	6500 Municipal Bond Proceeds	\$ -	\$ -	\$ -	\$ 395,000	\$ 395,000	\$ 2,000,000	\$ 1,605,000	406.3%
	6502 Broadband Grants (ARPA + Other)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,770	\$ 135,770	-
	6512 Building (FD + Lib.) Bond + donation	\$ -	\$ 578,000	\$ -	\$ -	\$ 21,629	\$ -	\$ -	-
	6525 Ballfields	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ (45,000)	-
	6550 Sidewalks	\$ -	\$ -	\$ -	\$ 36,000	\$ -	\$ -	\$ (36,000)	-
	6570 Transfer Station (Fayette & Wayne)	\$ 8,841	\$ 16,189	\$ 10,484	\$ 14,533	\$ 8,073	\$ 15,109	\$ 576	4.0%
	6590 Maranacook Lake Dam	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
65	CAPITAL IMPROVEMENTS	\$ 168,841	\$ 594,189	\$ 10,484	\$ 490,533	\$ 424,702	\$ 2,150,879	\$ 1,660,346	338.5%

FY 2023 Revenues

DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
70	SOLID WASTE								
	7010 TRANSFER STATION FEES	\$ 31,582	\$ 59,906	\$ 65,837	\$ 60,000	\$ 34,006	\$ 60,000	\$ -	0.0%
	7021 TS RECYCLE/COMPOST	\$ 56	\$ 24	\$ 8	\$ 500	\$ 144	\$ -	\$ (500)	-
	7023 TS RECYCLABLES - METAL	\$ 10,617	\$ 9,957	\$ 13,115	\$ 10,000	\$ 11,345	\$ 14,000	\$ 4,000	40.0%
	7025 TS RECYCLABLES - OTHER	\$ 631	\$ 467	\$ 552	\$ 500	\$ 336	\$ 500	\$ -	-
	7026 TS Single Sort Recycling	\$ -	\$ 500	\$ -	\$ -	\$ 1,834	\$ 2,500	\$ 2,500	-
	7030 TS BACKHOE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	7040 Commercial Haulers Permits	\$ 450	\$ 500	\$ -	\$ 500	\$ -	\$ 300	\$ (200)	-40.0%
	7050 TS GRANTS	\$ -	\$ -	\$ -	\$ -	\$ 20,300	\$ -	\$ -	-
	7089 TS REVENUES - FAYETTE SHARE	\$ 59,232	\$ 64,133	\$ 65,954	\$ 65,944	\$ 36,948	\$ 67,078	\$ 1,134	1.7%
	7090 TS REVENUES - WAYNES SHARE	\$ 75,174	\$ 71,194	\$ 70,468	\$ 79,394	\$ 43,051	\$ 84,011	\$ 4,617	5.8%
	70 SOLID WASTE	\$ 177,742	\$ 206,680	\$ 215,934	\$ 216,838	\$ 147,965	\$ 228,389	\$ 11,551	5.3%

DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
90	UNCLASSIFIED								
	1250 First Park Revenue	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	0.0%
	3010 Snowmobile Fees	\$ 1,344	\$ 1,476	\$ 1,569	\$ 1,569	\$ -	\$ 1,748	\$ 179	11.4%
	4010 Readfield Enterprise Fund	\$ -	\$ -	\$ 170	\$ 2,000	\$ 1,503	\$ 3,000	\$ 1,000	-
	90 UNCLASSIFIED	\$ 1,344	\$ 1,476	\$ 1,739	\$ 28,569	\$ 1,503	\$ 29,748	\$ 1,179	4.1%

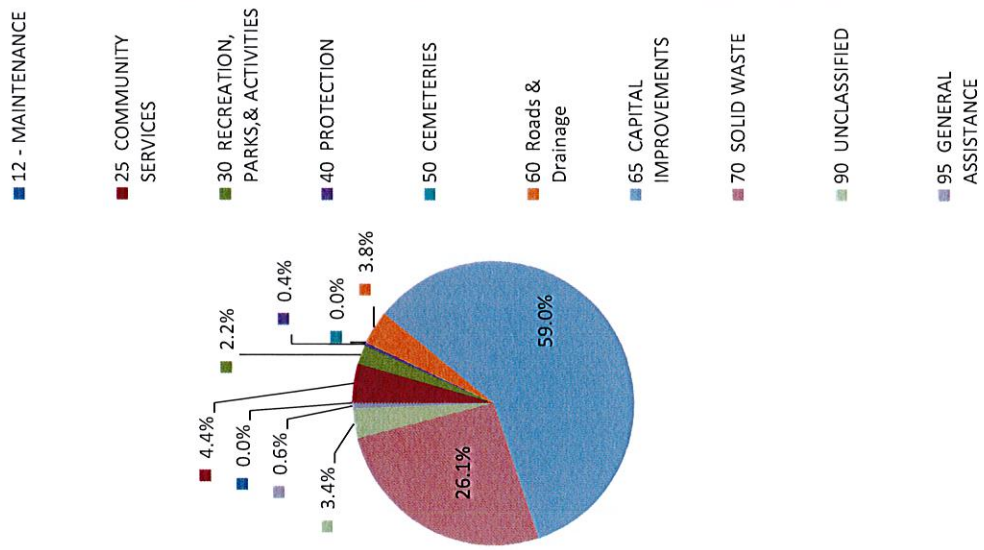
DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
95	GENERAL ASSISTANCE								
	1010 GENERAL ASSIST-STATE REVENUE	\$ 478	\$ 478	\$ -	\$ 5,000	\$ -	\$ 2,500	\$ (2,500)	-50.0%
	95 GENERAL ASSISTANCE	\$ 478	\$ 478	\$ -	\$ 5,000	\$ -	\$ 2,500	\$ (2,500)	-50.0%

TOTAL \$ 6,171,537 \$ 6,718,896 \$ 6,324,116 \$ 6,963,466 \$ 6,256,635 \$ 9,068,369 \$ 2,104,903 30.2%

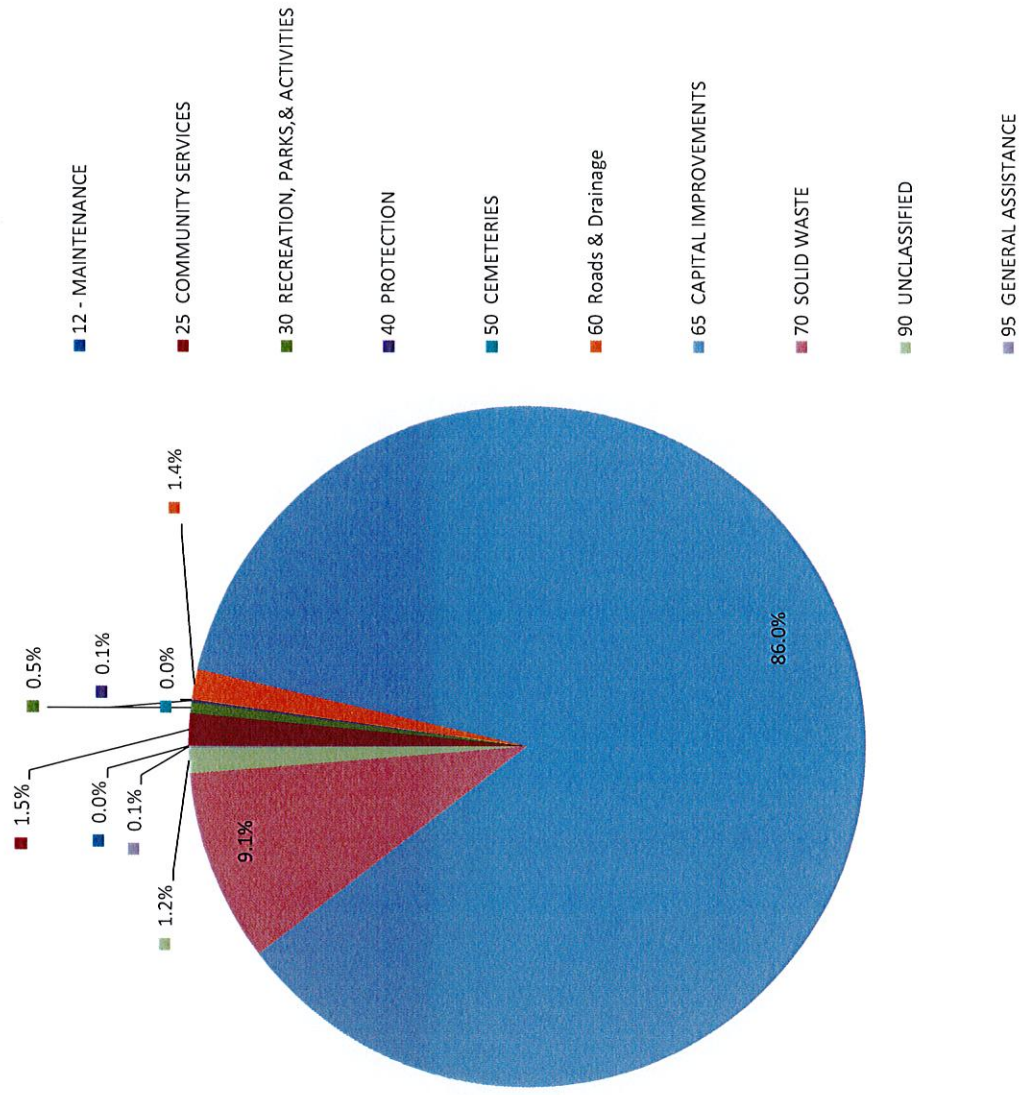
DEPARTMENT	DIVISION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2022 YTD => Dec.	2023 BUDGET	2022-2023 \$	2022-2023 %
10-ADMINISTRATION		\$ 5,671,331	\$ 5,832,953	\$ 6,023,566	\$ 6,131,999	\$ 5,594,045	\$ 6,566,378	\$ 434,379	7.1%
12-MAINTENANCE		\$ 118	\$ 178	\$ -	\$ 200	\$ -	\$ -	\$ (200)	-
25 COMMUNITY SERVICES		\$ 70,501	\$ 21,898	\$ 22,727	\$ 36,667	\$ 31,228	\$ 37,975	\$ 1,308	3.6%
30 RECREATION, PARKS, & ACTIVITIES		\$ 39,500	\$ 19,460	\$ 12,054	\$ 18,210	\$ 9,339	\$ 13,300	\$ (4,910)	-27.0%
40 PROTECTION		\$ 3,975	\$ 5,270	\$ 3,300	\$ 3,450	\$ 11,180	\$ 3,200	\$ (250)	-7.2%
50 CEMETERIES		\$ 300	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	-
60 Roads & Drainage		\$ 37,406	\$ 36,560	\$ 34,314	\$ 32,000	\$ 36,672	\$ 36,000	\$ 4,000	12.5%
65 CAPITAL IMPROVEMENTS		\$ 168,841	\$ 594,189	\$ 10,484	\$ 490,533	\$ 424,702	\$ 2,150,879	\$ 1,660,346	338.5%
70 SOLID WASTE		\$ 177,742	\$ 206,680	\$ 215,934	\$ 216,838	\$ 147,965	\$ 228,389	\$ 11,551	5.3%
90 UNCLASSIFIED		\$ 1,344	\$ 1,476	\$ 1,739	\$ 28,569	\$ 1,503	\$ 29,748	\$ 1,179	4.1%
95 GENERAL ASSISTANCE		\$ 478	\$ 478	\$ -	\$ 5,000	\$ -	\$ 2,500	\$ (2,500)	-50.0%

TOTAL \$ 6,171,537 \$ 6,718,896 \$ 6,324,116 \$ 6,963,466 \$ 6,256,635 \$ 9,068,369 \$ 2,104,903 30.2%

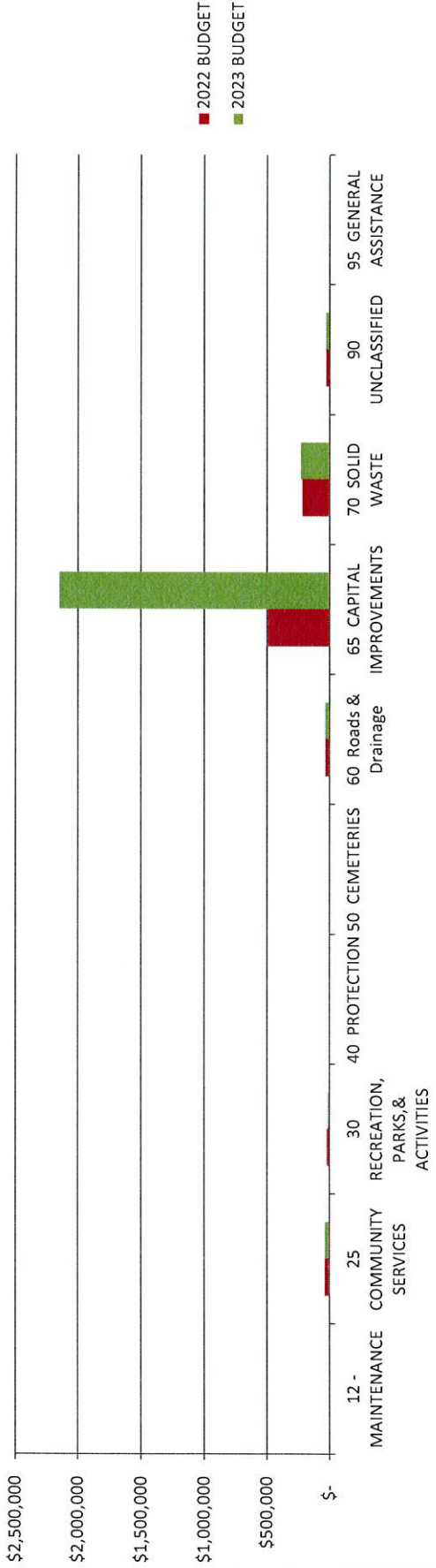
2022 Budget Revenue by Department (excluding administration)



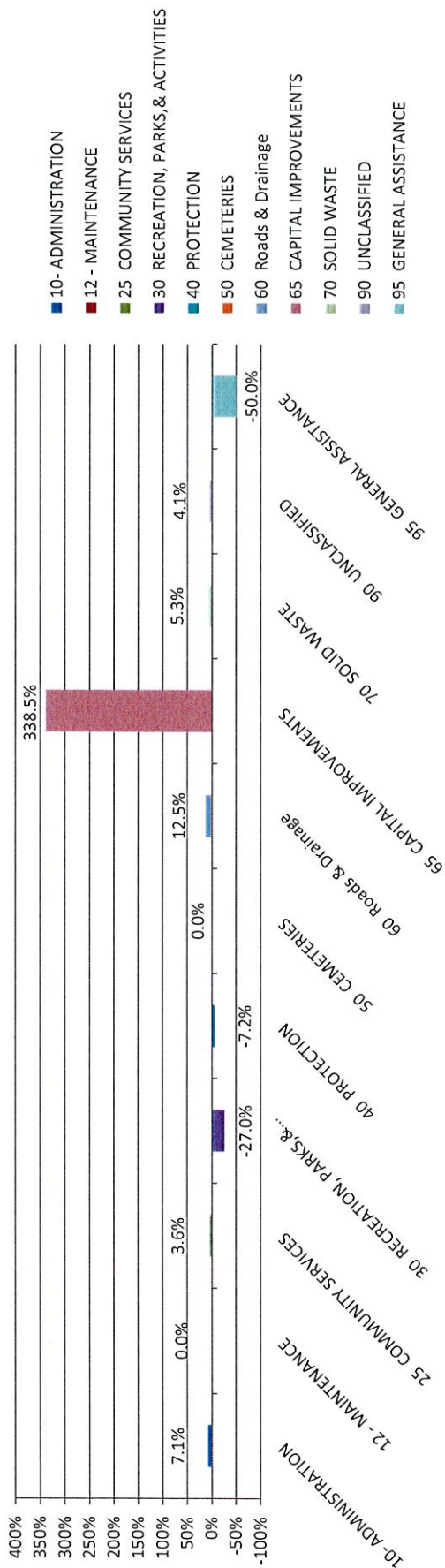
2023 Budget Revenue by Department (excluding administration)



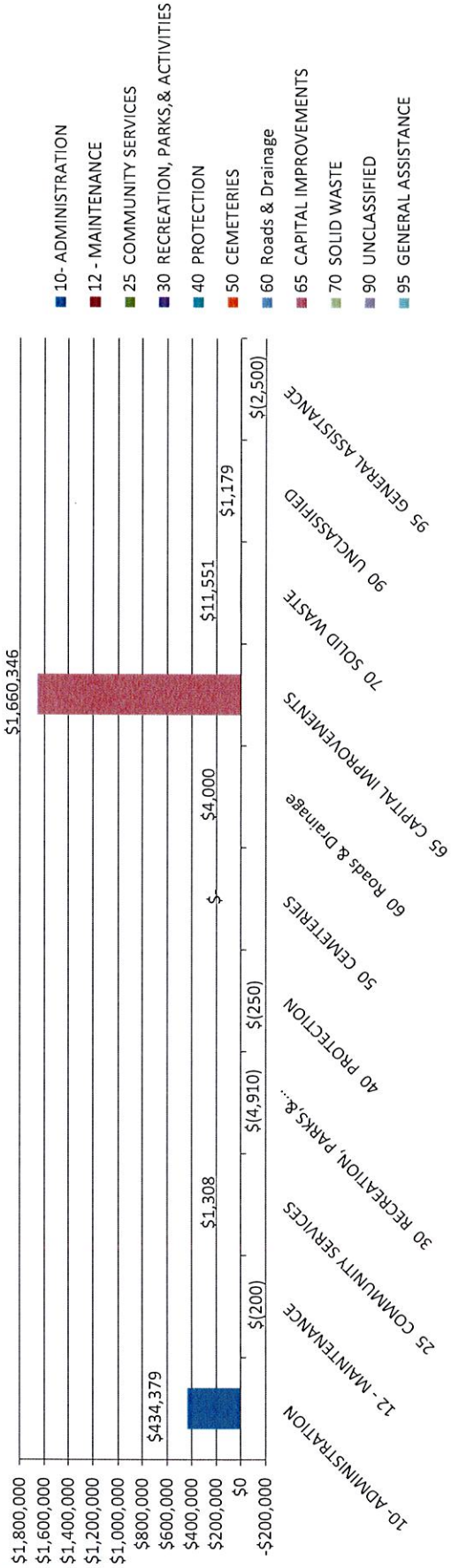
2022-2023 Revenue Totals by Department (excluding administration)



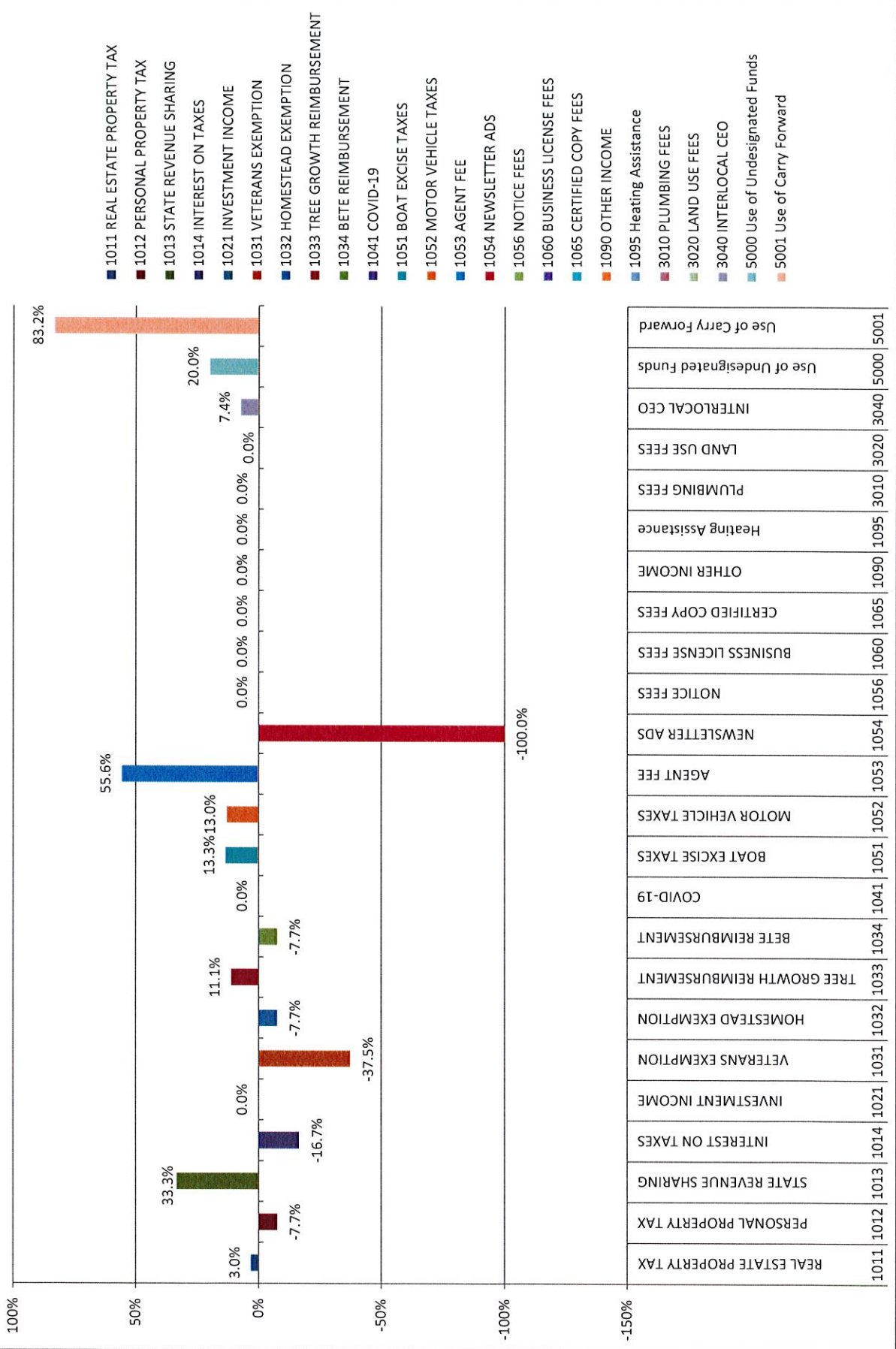
2022-2023 Revenue % Change by Department



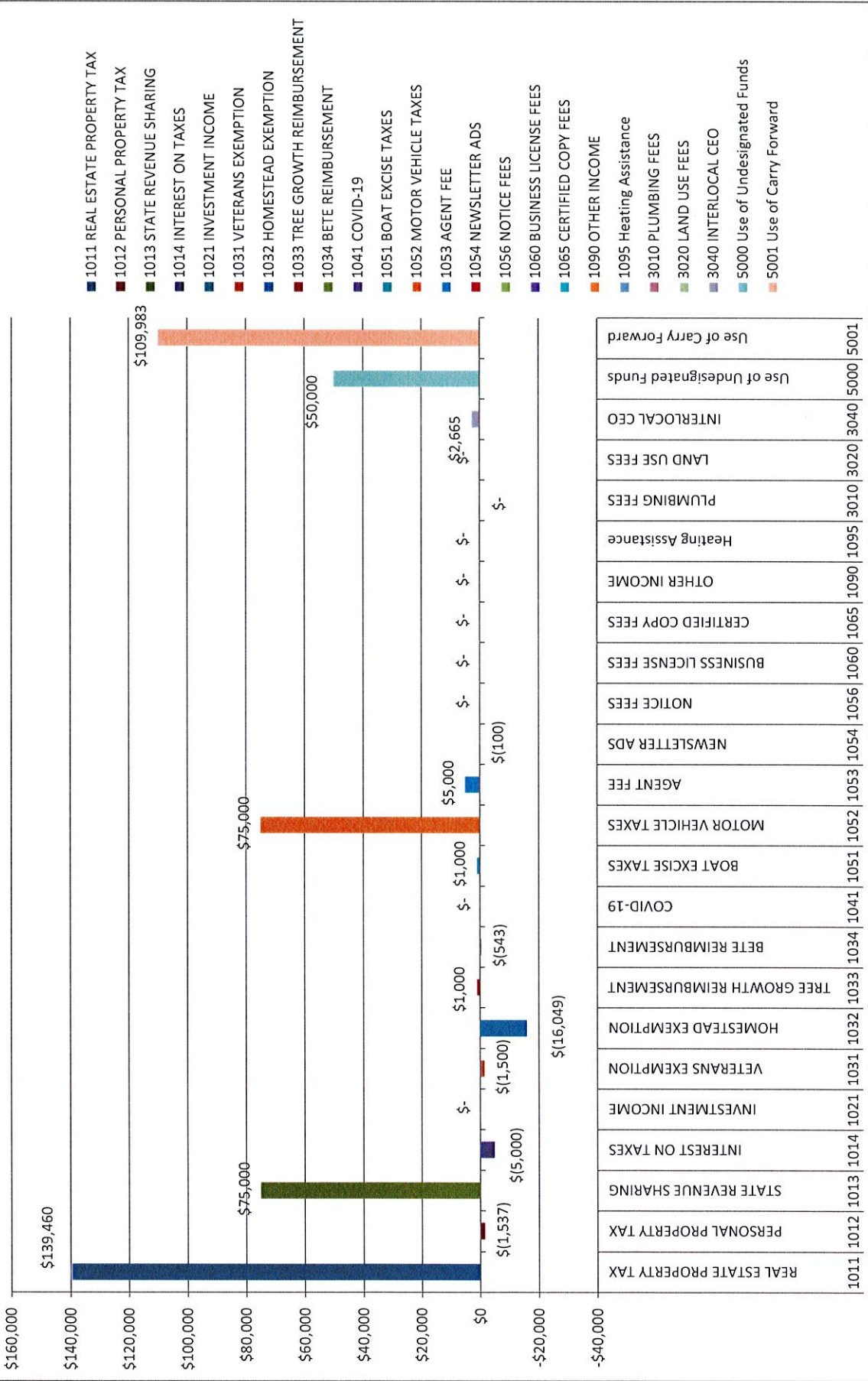
2022-2023 Revenue \$ Change by Department



2021-2022 Revenue % Change - Administration by Division



2021-2022 Revenue \$ Change - Administration by Division



Pre Commitment - ESTIMATE
Town of Readfield
FY 2022 MUNICIPAL TAX RATE CALCULATION FORM

1. Local Taxable Real Estate Valuation.....	\$324,296,395	
2. Local Taxable Personal Property Valuation.....	\$1,262,161	
3. Total Taxable Valuation (Line 1 plus line 2).....		\$325,558,556
4. a) Total of Homestead Exemption Valuation.....	\$18,830,800	
4. b) Homestead exemption reimbursement value.....	\$13,181,560	
5. a) Total of BETE Exempt Property.....	\$892,401	
5. b) BETE exemption reimbursement value.....	\$446,201	
6. Valuation Base (Line 3 plus lines 4b and 5b).....		\$339,186,317

APPROPRIATIONS

- ESTIMATE ONLY -

7. County Tax.....	\$319,743	
8. Municipal Appropriation.....	\$4,958,332	
9. TIF Financing Plan Amounts.....	\$0	
10. School/Educational Appropriations.....	\$3,740,294	
(Adjusted to Municipal Fiscal Year)		
11. Total Appropriations (Add lines 7 through 10).....		\$9,018,369

ALLOWABLE DEDUCTIONS

12. State Municipal Revenue Sharing.....	\$300,000	
13. Other Revenues: (Revenues not accounted for in Municipal Appropriation which are to be used to reduce the commitment such as Tree Growth and Veterans reimbursement, trust fund income, etc.)	\$3,825,594	
	\$832,738	
14. Total Deductions (Line 12 plus line 13).....		\$4,125,594
15. Net to be raised by local property tax rate (Line 11 minus line 14)		\$4,892,775

16. $\frac{\$4,892,774.80}{\text{(Amount from line 15)}} \times 1.05 = \$5,137,413.54$ Maximum Allowable Tax

17. $\frac{\$4,892,774.80}{\text{(Amount from line 15)}} \div \frac{\$339,186,317}{\text{(Amount from line 6)}} = 0.01443$ Minimum Tax Rate

18. $\frac{\$5,137,413.54}{\text{(Amount from line 16)}} \div \frac{\$339,186,317}{\text{(Amount from line 6)}} = 0.01515$ Maximum Tax Rate

19. $\frac{\$325,558,556}{\text{(Amount from line 3)}} \times \mathbf{14.57} = \mathbf{\$4,744,184.97}$ **MIL RATE** **TO BE DETERMINED**
(MILL RATE)

20. $\frac{\$4,892,774.80}{\text{(Amount from line 15)}} \times 0.05 = \$244,638.74$ Maximum Overlay

21. $\frac{\$13,181,560}{\text{(Amount from line 4b)}} \times \frac{0.01457}{\text{(Selected Rate)}} = \$192,087.59$ Homestead Reimbursement
(Enter on Line 8, Assessment Warrant)

22. $\frac{\$446,201}{\text{(Amount from line 5b)}} \times \frac{0.01457}{\text{(Selected Rate)}} = \$6,502.23$ BETE Reimbursement
(Enter on Line 9, Assessment Warrant)

23. $\frac{\$4,942,774.80}{\text{(Line 19 plus line 21 \& 22)}} - \frac{\$4,892,774.80}{\text{(Amount from line 15)}} = \mathbf{\$50,000.00}$ Overlay
(Enter on line 5, Assessment Warrant)

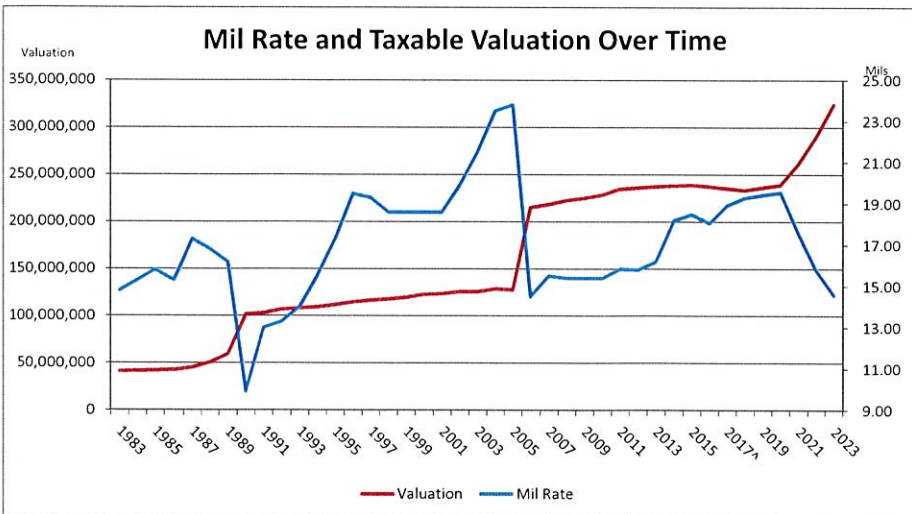
(If Line 22 exceeds Line 20 select a lower tax rate.)

Taxable Real Estate Valuation and Mil Rate Over Time								
Fiscal Year	FY	Mil Rate		Taxable RE Valuation		General Tax Information		
		Mil Rate	% Change *	Valuation	% Change *	Interest	Commit. Date	Notes
1982	1983	14.80	-18.2%	41,411,207	19.0%			Revaluation
1983	1984	15.30	3.3%	41,847,108	1.0%			
1984	1985	15.80	3.2%	42,237,514	0.9%			
1985	1986	15.30	-3.3%	42,801,844	1.3%			
1986	1987	17.30	11.6%	45,425,772	5.8%	13.50%		
1987	1988	16.80	-3.0%	50,623,696	10.3%	11%		
1988	1989	16.20	-3.7%	59,762,345	15.3%	11%		
1989	1990	9.90	-63.6%	101,779,380	41.3%	12%		Revaluation
1990	1991	13.00	23.8%	103,218,225	1.4%	12%		
1991	1992	13.30	2.3%	107,159,315	3.7%	12%		
1992	1993	14.00	5.0%	108,440,600	1.2%	12%		
1993	1994	15.50	9.7%	109,711,840	1.2%	10%	9/20/1993	
1994	1995	17.30	10.4%	111,963,640	2.0%	10%	9/6/1994	
1995	1996	19.50	11.3%	114,804,040	2.5%	10.75%	9/7/1995	
1996	1997	19.30	-1.0%	116,831,218	1.7%	10.75%	9/3/1996	
1997	1998	18.60	-3.8%	118,260,542	1.2%	10.50%	9/8/1997	
1998	1999	18.60	0.0%	119,793,570	1.3%	10.75%	9/8/1998	
1999	2000	18.60	0.0%	123,049,000	2.6%	10%	9/7/1999	
2000	2001	18.60	0.0%	123,652,330	0.5%	10.75%	9/18/2000	
2001	2002	19.90	6.5%	126,062,740	1.9%	11.50%	8/20/2001	
2002	2003	21.50	7.4%	126,102,370	0.0%	8.75%	8/21/2002	
2003	2004	23.50	8.5%	128,931,635	2.2%	7%	8/19/2003	
2004	2005	23.80	1.3%	127,886,052	-0.8%	6.50%	9/15/2004	
2005	2006	14.50	-64.1%	215,140,662	40.6%	7%	9/8/2005	Revaluation
2006	2007	15.50	6.5%	218,471,667	1.5%	7%	8/24/2006	
2007	2008	15.40	-0.6%	222,832,062	2.0%	10%	7/23/2007	
2008	2009	15.40	0.0%	225,088,075	1.0%	8%	7/17/2008	
2009	2010	15.40	0.0%	228,590,495	1.5%	6%	8/11/2009	
2010	2011	15.85	2.8%	234,687,157	2.6%	4%	8/19/2010	
2011	2012	15.80	-0.3%	235,984,354	0.5%	4%	9/30/2011	
2012	2013	16.20	2.5%	237,595,654	0.7%	4%	7/17/2012	
2013	2014	18.20	11.0%	238,389,551	0.3%	4%	7/30/2013	
2014	2015	18.50	1.6%	238,928,998	0.2%	4%	7/28/2014	
2015	2016^	18.08	-2.3%	237,490,554	-0.6%	4%	9/2/2015	
2016	2017^	18.93	4.5%	235,540,554	-0.8%	7%	8/2/2016	
2017	2018^	19.29	1.9%	233,406,854	-0.9%	7%	8/25/2017	
2018	2019	19.44	0.8%	236,460,554	1.3%	8%	8/16/2018	
2019	2020	19.55	0.6%	239,131,154	1.1%	9%	7/31/2019	
2020	2021	17.57	-11.3%	261,478,034	8.5%	9%	8/17/2020	10% Adjust.
2021	2022	15.79	-11.3%	290,458,034	10.0%	6%	7/29/2021	10% Adjust.
2022	2023	14.57	-8.4%	324,296,395	10.4%	TBD	TBD	10% Adjust.

AVERAGE 17.19 3.4% 2.1% 8.6%

* Average Excludes Revaluation Years

^ Decrease in valuation in these years is the result of changes to the State Homestead Exemption Formula



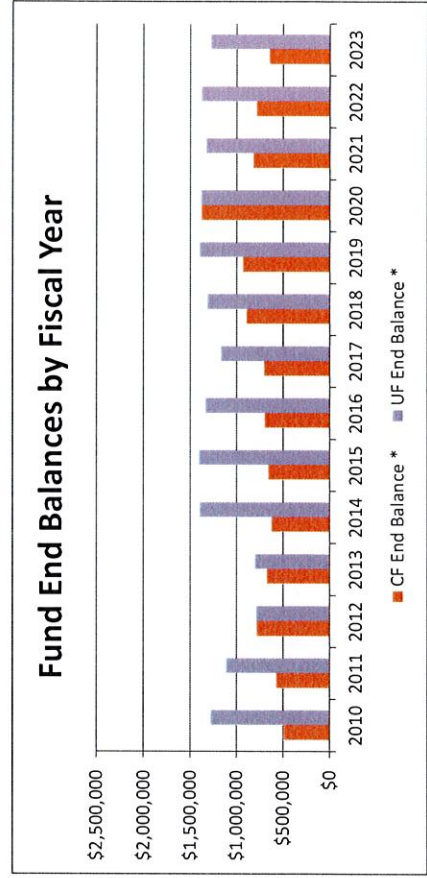
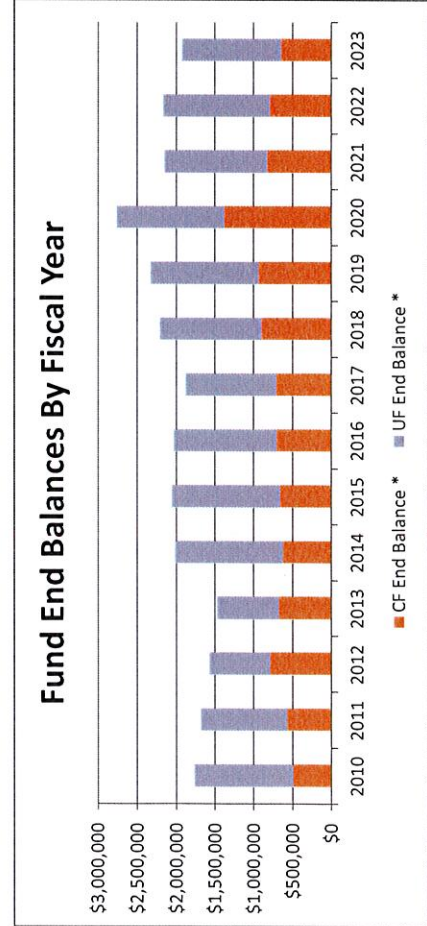
Committed and Unassigned Fund Balances and Use of Funds by Fiscal Year

Fiscal Year	Committed Fund Balances			Unassigned Fund Balances			Combined Fund Balance
	Initial Balance	Use of Funds	New Funds	Initial Balance	Use of Funds	New Funds	
2009	\$ 1,144,584	\$ 1,162,880	\$ 509,667	\$ 1,134,437	\$ -	\$ 142,238	\$ 1,276,675
2010	\$ 491,371	\$ 491,371	\$ 572,447	\$ 1,276,675	\$ 285,322	\$ 120,103	\$ 1,111,456
2011	\$ 572,447	\$ 76,694	\$ 287,821	\$ 1,111,456	\$ 260,000	\$ (62,763)	\$ 788,693
2012	\$ 783,574	\$ 395,057	\$ 286,506	\$ 788,693	\$ 250,000	\$ 262,477	\$ 801,170
2013	\$ 675,023	\$ 134,437	\$ 82,033	\$ 801,170	\$ -	\$ 593,078	\$ 1,394,248
2014	\$ 622,619	\$ 160,844	\$ 195,182	\$ 1,394,248	\$ 113,421	\$ 121,785	\$ 1,402,612
2015	\$ 656,957	\$ 74,865	\$ 117,867	\$ 1,402,612	\$ 300,183	\$ 233,373	\$ 1,335,802
2016	\$ 699,959	\$ 227,020	\$ 233,843	\$ 1,335,802	\$ 230,000	\$ 65,702	\$ 1,171,504
2017	\$ 706,782	\$ 184,818	\$ 372,840	\$ 1,171,504	\$ 217,731	\$ 360,899	\$ 1,314,672
2018	\$ 894,804	\$ 227,303	\$ 268,296	\$ 1,314,672	\$ 128,000	\$ 211,719	\$ 1,398,391
2019	\$ 935,797	\$ 107,660	\$ 550,247	\$ 1,398,391	\$ 282,488	\$ 269,430	\$ 1,385,333
2020	\$ 1,378,384	\$ 656,951	\$ 100,000	\$ 1,385,333	\$ 302,117	\$ 250,000	\$ 1,333,216
2021	\$ 821,433	\$ 132,270	\$ 100,000	\$ 1,333,216	\$ 250,000	\$ 300,000	\$ 1,383,216
2022	\$ 789,163	\$ 242,253	\$ 100,000	\$ 1,383,216	\$ 300,000	\$ 200,000	\$ 1,283,216
2023							
AVERAGE	\$ 706,654	\$ 356,593	\$ 295,356	\$ 1,129,899	\$ 172,704	\$ 204,099	\$ 1,177,426

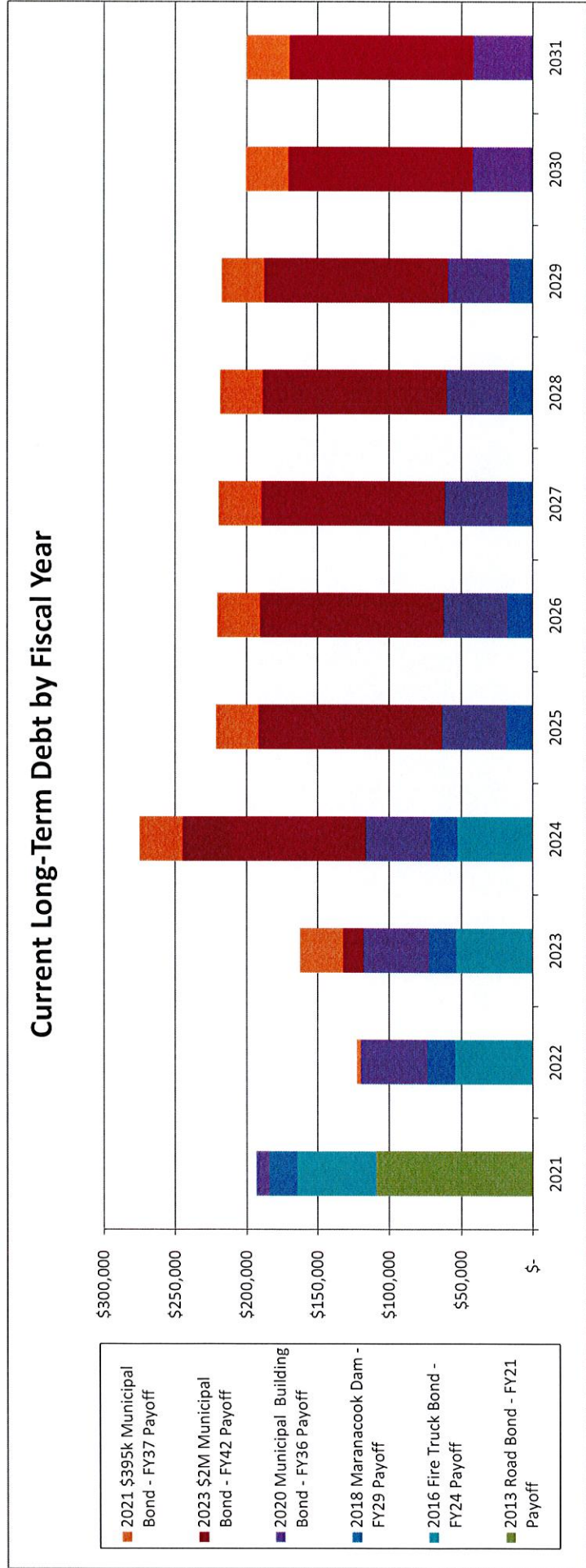
UF Minimum Policy Balance \$ 1,514,418 *
 Budgeted UF Ending Balance \$ 1,283,216
 Deficit / Surplus \$ (231,201.59) 84.7%
 * Audited End Balances were used through FY19
 Estimated Values

Current FY Use of Committed Funds:

Road Capital \$150,000 for sand/salt bldg. Road Operating \$50,000 to offset road maint., TS reserves of \$19,803, Enterprise Fund of 7,000, Tax Relief of 10,000, \$5,450 Conservation



Debt	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
2013 Road Bond - FY21 Payoff	\$ 109,117		\$ 53,324	\$ 52,453							
2016 Fire Truck Bond - FY24 Payoff	\$ 54,884	\$ 54,132	\$ 18,857	\$ 18,459	\$ 18,046	\$ 17,617	\$ 17,172	\$ 16,712	\$ 16,240		
2018 Maranacook Dam - FY29 Payoff	\$ 19,614	\$ 19,242	\$ 45,978	\$ 45,498	\$ 45,004	\$ 44,497	\$ 43,969	\$ 43,419	\$ 42,843	\$ 42,242	\$ 41,616
2020 Municipal Building Bond - FY36 Payoff	\$ 9,447	\$ 46,442	\$ 30,529	\$ 30,468	\$ 30,457	\$ 30,438	\$ 30,417	\$ 30,387	\$ 30,367	\$ 30,344	\$ 30,329
2021 \$395k Municipal Bond - FY37 Payoff		\$ 3,110	\$ 14,000	\$ 128,000	\$ 128,000	\$ 128,000	\$ 128,000	\$ 128,000	\$ 128,000	\$ 128,000	\$ 128,000
2023 \$2M Municipal Bond - FY42 Payoff											
TOTAL	\$ 193,062	\$ 122,926	\$ 162,688	\$ 274,878	\$ 221,507	\$ 220,552	\$ 219,558	\$ 218,518	\$ 217,450	\$ 200,586	\$ 199,945



Budget Sheet Summary Revision History

1	Changed all header information, rows, columns, etc. on all sheets to reflect FY23	18-Jan
2	Input FY22 YTD (6mo) and FY21 Actual values	20-Jan
3	Input draft FY23 budget numbers for available departments	25-Jan
4	Input all remaining draft revenue and expense numbers	3-Feb
5	Revised numbers based on departmental requests and internal staff review	8-Feb
6	Reconciled with TRIO, adjusted variances, set mil rate to	11-Feb
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47		
48		
49		
50		

What's it gonna cost me if I'm a resident?

FY22 HOME VALUE

\$ 266,200 = \$242,000 in 2022, \$220,000 in 2021 and \$200,000 in 2020

TAX YEAR	TAX RATE	HOMESTEAD	TAX	ANNUAL DIFFERENCE?
2023	14.57	\$ 25,000	\$ 3,515	\$ 120.02
2022	15.79	\$ 25,000	\$ 3,395	\$ (31.30)
2021	17.57	\$ 25,000	\$ 3,426	\$ (92.85)
2020	19.55	\$ 20,000	\$ 3,519	\$ 19.80
2019	19.44	\$ 20,000	\$ 3,499	\$ 27.00
2018	19.29	\$ 20,000	\$ 3,472	\$ (29.85)
2017	18.93	\$ 15,000	\$ 3,502	\$ 66.85
2016	18.08	\$ 10,000	\$ 3,435	\$ (79.80)
2015	18.5	\$ 10,000	\$ 3,515	\$ 57.00
2014	18.2	\$ 10,000	\$ 3,458	

What's it gonna cost me if I'm not?

FY22 HOME VALUE

\$ 266,200

YEAR	TAX RATE	HOMESTEAD	TAX	ANNUAL DIFFERENCE?
2023	14.57	\$ -	\$ 3,879	\$ 58.01
2022	15.79	\$ -	\$ 3,821	\$ (44.22)
2021	17.57	\$ -	\$ 3,865	\$ (44.60)
2020	19.55	\$ -	\$ 3,910	\$ 22.00
2019	19.44	\$ -	\$ 3,888	\$ 30.00
2018	19.29	\$ -	\$ 3,858	\$ 72.00

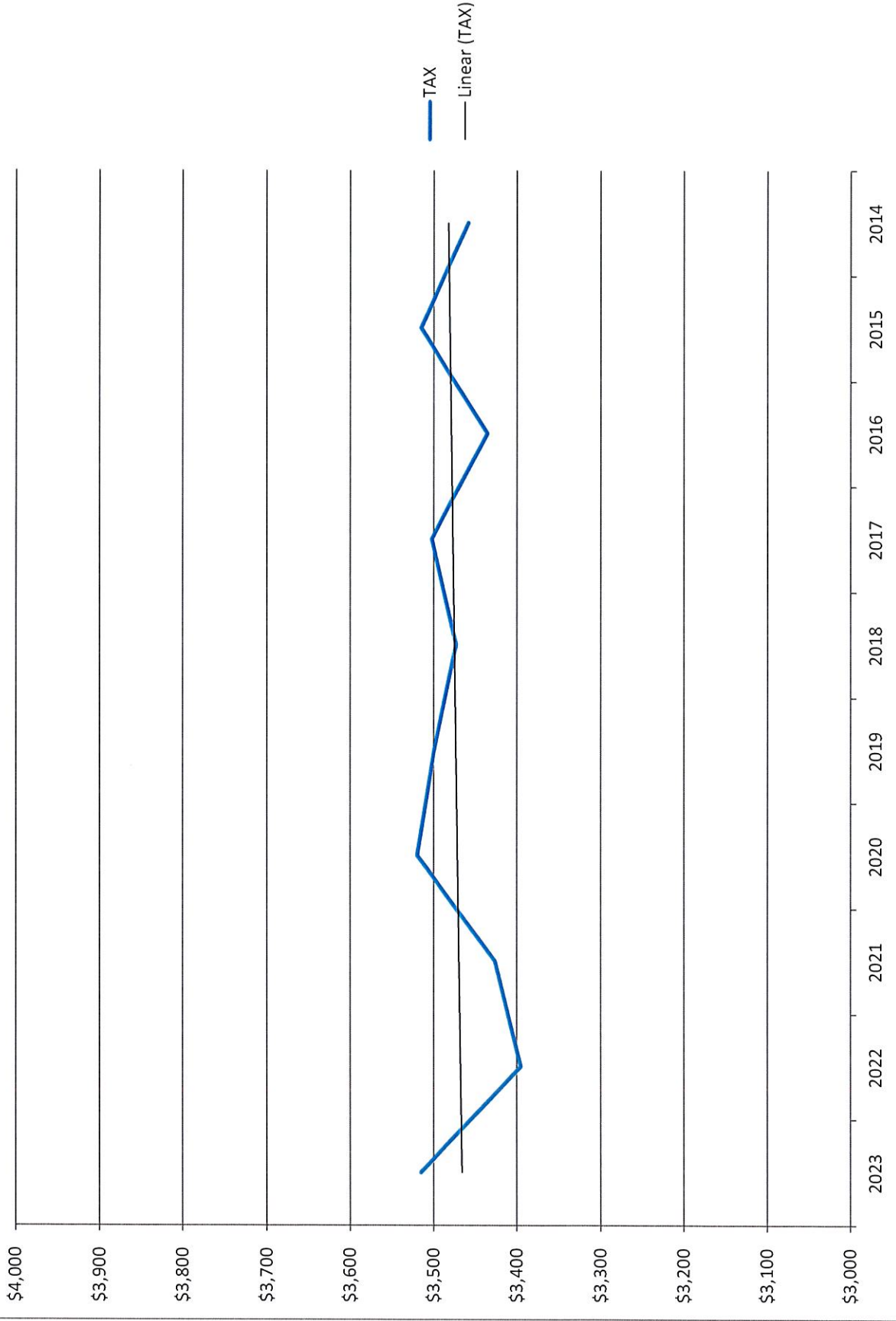
What's the value of the Homestead Exemption

YEAR	TAX RATE	HOMESTEAD	VALUE
2023	14.57	\$ 25,000	\$ 364.31
2022	15.79	\$ 25,000	\$ 394.75
2021	17.57	\$ 25,000	\$ 439.25
2020	19.55	\$ 20,000	\$ 391.00
2019	19.44	\$ 20,000	\$ 388.80
2018	19.29	\$ 20,000	\$ 385.80
2017	18.93	\$ 15,000	\$ 283.95
2016	18.08	\$ 10,000	\$ 180.80

What's the Value of a Mil?

YEAR	AMT TO RAISE	VALUE OF 1 MIL	TAX IMPACT OF \$100,000
2023	\$ 4,744,185	\$ 325,558.56	0.31 Mills

MEDIAN HOME TAX AMOUNT



FY23 2nd Draft Budget

Expense

Dept/Div:	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
10-10 GENERAL GOVERNMENT / Administration								
ADMINISTRATION								
10-10 ADVERTISING	2,546.74	1,078.90	930.10	2,000.00	1,177.00	2,500.00	500.00	25.00%
10-30 ELECTIONS	3,209.00	2,056.59	9,736.41	6,500.00	3,465.45	4,000.00	-2,500.00	-38.46%
10-40 Publications	0.00	0.00	284.70	4,000.00	0.00	2,000.00	-2,000.00	-50.00%
10-45 MEMBERSHIPS	3,899.43	4,175.81	4,145.92	4,200.00	442.53	4,200.00	0.00	.00%
MMA, Clerks Assn, Treas Assn, Welfare Assn, Mngr Assn								
10-55 OFFICE SUPPLIES	8,480.08	3,378.58	2,538.84	3,000.00	3,183.07	3,000.00	0.00	.00%
10-60 POSTAGE	4,059.09	5,175.83	4,305.50	10,000.00	1,083.89	5,000.00	-5,000.00	-50.00%
10-75 RECORDING - REGISTRY OF DEEDS	3,059.00	2,926.00	2,628.00	3,500.00	1,178.00	3,000.00	-500.00	-14.29%
10-77 Selectboard	2,952.86	3,984.59	918.90	1,000.00	0.00	1,000.00	0.00	.00%
10-78 SB Employee Recognition	224.85	108.00	544.00	500.00	0.00	500.00	0.00	.00%
10-80 TRAINING & CONFERENCES	1,347.00	830.00	1,042.60	1,000.00	1,769.99	2,000.00	1,000.00	100.00%
10-85 VOLUNTEERS	0.00	22.99	0.00	500.00	389.80	500.00	0.00	.00%
ADMINISTRATION								
PERSONNEL	29,778.05	23,737.29	27,074.97	36,200.00	12,689.73	27,700.00	-8,500.00	-23.48%
20-20 FICA	13,718.72	13,697.92	14,565.86	16,850.00	9,790.66	18,930.00	2,080.00	12.34%
20-30 MILEAGE	463.84	249.09	90.83	500.00	27.72	100.00	-400.00	-80.00%
20-40 RETIREMENT	9,476.53	7,512.28	6,725.41	14,700.00	7,614.72	19,600.00	4,900.00	33.33%
20-50 TM Mileage & Phone	300.00	300.00	300.00	500.00	199.35	550.00	50.00	10.00%
20-60 WAGES	163,107.54	163,298.21	174,310.67	195,600.00	115,860.56	218,500.00	22,900.00	11.71%
20-90 CLOTHING ALLOWANCE	0.00	77.50	0.00	500.00	0.00	500.00	0.00	.00%
PERSONNEL								
STIPEND	187,066.63	185,135.00	195,992.77	228,650.00	133,493.01	258,180.00	29,530.00	12.91%
25-20 CONSTABLE	0.00	0.00	0.00	150.00	0.00	0.00	-150.00	-100.00%
25-30 HEALTH OFFICER	0.00	0.00	0.00	150.00	0.00	150.00	0.00	.00%

FY23 2nd Draft Budget

Expense

	2019	2020	2021	2022	2022	2023	Man Req vs"		Man Req vs Curr Bud Change %
	Actual	Actual	Actual	Budget	YTD	Manager	Curr Bud Change \$		
Dept/Div: 10-10 GENERAL GOVERNMENT / Administration CONTD									
25-50 Select Board	4,250.00	4,250.00	4,250.00	6,000.00	3,000.00	6,000.00	0.00	0.00	.00%
\$1,000 per each, Chair \$2,000									
25-60 Merit Bonus	0.00	0.00	0.00	3,350.00	1,980.97	3,200.00	-150.00	-150.00	-4.48%
STIPEND	4,250.00	4,250.00	4,250.00	9,650.00	4,980.97	9,350.00	-300.00	-300.00	-3.11%
UTILITIES									
40-80 TELEPHONE	6,278.72	5,123.20	2,652.43	4,000.00	2,727.99	5,000.00	1,000.00	1,000.00	25.00%
UTILITIES	6,278.72	5,123.20	2,652.43	4,000.00	2,727.99	5,000.00	1,000.00	1,000.00	25.00%
CONTRACT SERVICES									
50-20 AUDIT SERVICES	6,100.00	6,500.00	7,000.00	7,500.00	4,000.00	8,000.00	500.00	500.00	6.67%
50-25 COMPUTER SUPPORT	14,911.34	15,358.68	16,126.63	24,000.00	17,013.60	24,000.00	0.00	0.00	.00%
\$20,000 for TRIO									
50-86 Tires	8.00	15.00	0.00	25.00	0.00	25.00	0.00	0.00	.00%
50-91 HOUSE HOLD HAZARDOUS WASTE	634.09	0.00	4,453.00	5,000.00	5,804.06	6,000.00	1,000.00	1,000.00	20.00%
Event now held at TS, brings in a lot more waste.									
50-95 WEB HOSTING	2,850.00	2,700.00	1,193.25	2,750.00	1,488.37	1,500.00	-1,250.00	-1,250.00	-45.45%
CONTRACT SERVICES	24,503.43	24,573.68	28,772.88	39,275.00	28,306.03	39,525.00	250.00	250.00	.64%
EQUIP OPERATION, REPAIR, MAINT									
60-10 COMPUTER REPAIR & MAINT	7,939.71	3,162.75	1,895.19	3,500.00	282.13	3,000.00	-500.00	-500.00	-14.29%
60-20 OFFICE EQUIP REPAIR & MAINT	0.00	177.42	0.00	100.00	0.00	100.00	0.00	0.00	.00%
EQUIP OPERATION, REPAIR, MAINT	7,939.71	3,340.17	1,895.19	3,600.00	282.13	3,100.00	-500.00	-500.00	-13.89%
Administration	259,816.54	246,159.34	260,638.24	321,375.00	182,479.86	342,855.00	21,480.00	21,480.00	6.68%
Dept/Div: 10-12 GENERAL GOVERNMENT / Insurance									
INSURANCE									
15-20 HEALTH INSURANCE	78,375.45	84,226.94	87,485.50	92,000.00	40,225.72	98,000.00	6,000.00	6,000.00	6.52%

FY23 2nd Draft Budget

Expense

Dept/Div:	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs"		Man Req vs Curr Bud Change %
							Curr Bud Change \$	Curr Bud Change %	
Dept/Div: 10-12 GENERAL GOVERNMENT / Insurance CONITD									
15-25 HEALTH REIMBURSEMENT	2,443.00	2,048.00	609.25	12,500.00	8,808.67	12,500.00	0.00		.00%
15-40 PROPERTY & LIABILITY	19,546.00	20,404.00	21,139.00	22,000.00	22,177.00	23,000.00	1,000.00		4.55%
15-60 UNEMPLOYMENT	-236.75	-244.04	-87.91	2,373.00	1,009.72	2,075.00	-298.00		-12.56%
15-80 WORKERS COMP	12,665.58	12,996.97	16,488.62	21,500.00	14,991.92	21,750.00	250.00		1.16%
current rate \$25,467 minus TS \$3750									
INSURANCE	112,793.28	119,431.87	125,634.46	150,373.00	87,213.03	157,325.00	6,952.00		4.62%
PERSONNEL									
20-20 FICA	117.87	488.74	503.79	540.00	540.65	550.00	10.00		1.85%
FICA - Healthcare buyout									
PERSONNEL	117.87	488.74	503.79	540.00	540.65	550.00	10.00		1.85%
Insurance	112,911.15	119,920.61	126,138.25	150,913.00	87,753.68	157,875.00	6,962.00		4.61%
Dept/Div: 10-15 GENERAL GOVERNMENT / Office Equipmt Lease/Purchase									
ADMINISTRATION									
10-60 POSTAGE	376.25	300.00	384.61	500.00	154.74	500.00	0.00		.00%
ADMINISTRATION	376.25	300.00	384.61	500.00	154.74	500.00	0.00		.00%
EQUIP OPERATION, REPAIR, MAINT									
60-25 OFFICE EQUIPMENT LEASES	2,755.56	5,294.79	5,328.53	5,220.00	3,554.16	5,400.00	180.00		3.45%
EQUIP OPERATION, REPAIR, MAINT	2,755.56	5,294.79	5,328.53	5,220.00	3,554.16	5,400.00	180.00		3.45%
EQUIPMENT REPLACEMENT									
65-10 COMPUTER HARDWARE	2,782.29	1,420.10	0.00	1,000.00	0.00	1,000.00	0.00		.00%
EQUIPMENT REPLACEMENT	2,782.29	1,420.10	0.00	1,000.00	0.00	1,000.00	0.00		.00%
Office Equipmt Lease/Purchase	5,914.10	7,014.89	5,713.14	6,720.00	3,708.90	6,900.00	180.00		2.68%
Dept/Div: 10-20 GENERAL GOVERNMENT / Assessing									
ADMINISTRATION									

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 10-30 GENERAL GOVERNMENT / Code Enforcement CONTD								
25-60 Merit Bonus	0.00	0.00	0.00	0.00	0.00	1,875.00	1,875.00	100.00%
UTILITIES	0.00	0.00	0.00	0.00	0.00	1,875.00	1,875.00	100.00%
40-10 CELL PHONE	0.00	0.00	175.00	300.00	199.34	550.00	250.00	83.33%
EQUIP OPERATION, REPAIR, MAINT	0.00	0.00	175.00	300.00	199.34	550.00	250.00	83.33%
60-74 Personal Protective Gear	0.00	30.95	0.00	50.00	0.00	50.00	0.00	.00%
EQUIP OPERATION, REPAIR, MAINT	0.00	30.95	0.00	50.00	0.00	50.00	0.00	.00%
EQUIPMENT REPLACEMENT	0.00	23.70	56.99	100.00	0.00	50.00	-50.00	-50.00%
65-50 TOOLS	0.00	23.70	56.99	100.00	0.00	50.00	-50.00	-50.00%
Code Enforcement	62,099.66	29,157.34	55,288.04	76,715.00	41,533.52	82,060.00	5,345.00	6.97%
Dept/Div: 10-40 GENERAL GOVERNMENT / Planning Board								
ADMINISTRATION	0.00	0.00	105.00	100.00	0.00	100.00	0.00	.00%
10-80 TRAINING & CONFERENCES	0.00	0.00	105.00	100.00	0.00	100.00	0.00	.00%
PERSONNEL	0.00	0.00	28.02	100.00	9.34	65.00	-35.00	-35.00%
20-20 FICA	0.00	0.00	0.00	50.00	0.00	0.00	-50.00	-100.00%
20-30 MILEAGE	0.00	0.00	0.00	50.00	0.00	50.00	0.00	.00%
20-40 RETIREMENT	0.00	0.00	365.97	800.00	122.04	800.00	0.00	.00%
20-60 WAGES	0.00	0.00	393.99	1,000.00	131.38	915.00	-85.00	-8.50%
PERSONNEL Planning Board	0.00	0.00	498.99	1,100.00	131.38	1,015.00	-85.00	-7.73%

Dept/Div: 10-50 GENERAL GOVERNMENT / Appeals Board
ADMINISTRATION

FY23 2nd Draft Budget

Expense

Dept/Div:	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs"		Man Req vs Curr Bud Change %
							Curr Bud Change \$	Change %	
Dept/Div: 10-50 GENERAL GOVERNMENT / Appeals Board									
10-80 TRAINING & CONFERENCES	0.00	0.00	135.00	100.00	0.00	50.00	-50.00	-50.00%	
ADMINISTRATION	0.00	0.00	135.00	100.00	0.00	50.00	-50.00	-50.00%	
Appeals Board	0.00	0.00	135.00	100.00	0.00	50.00	-50.00	-50.00%	
Dept/Div: 10-60 GENERAL GOVERNMENT / Grants & Planning									
ADMINISTRATION									
10-50 MISC.	5,850.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	.00%	
\$5,000 for Comp Plan Update, \$2,000 for other grant / planning work									
ADMINISTRATION	5,850.00	0.00	0.00	2,000.00	0.00	2,000.00	0.00	.00%	
CONTRACT SERVICES									
50-11 Contracted Services	0.00	0.00	0.00	10,000.00	7,594.61	5,000.00	-5,000.00	-50.00%	
CONTRACT SERVICES	0.00	0.00	0.00	10,000.00	7,594.61	5,000.00	-5,000.00	-50.00%	
Grants & Planning	5,850.00	0.00	0.00	12,000.00	7,594.61	7,000.00	-5,000.00	-41.67%	
Dept/Div: 10-70 GENERAL GOVERNMENT / Heating Assistance									
UTILITIES									
40-60 HEATING	0.00	1,595.82	740.70	2,500.00	936.70	2,500.00	0.00	.00%	
UTILITIES	0.00	1,595.82	740.70	2,500.00	936.70	2,500.00	0.00	.00%	
Heating Assistance	0.00	1,595.82	740.70	2,500.00	936.70	2,500.00	0.00	.00%	
Dept/Div: 10-75 GENERAL GOVERNMENT / Attorney Fees									
ADMINISTRATION									
10-20 ATTORNEY FEES	25,189.83	19,847.96	9,847.44	25,000.00	8,927.10	50,000.00	25,000.00	100.00%	
ADMINISTRATION	25,189.83	19,847.96	9,847.44	25,000.00	8,927.10	50,000.00	25,000.00	100.00%	
Attorney Fees	25,189.83	19,847.96	9,847.44	25,000.00	8,927.10	50,000.00	25,000.00	100.00%	
GENERAL GOVERNMENT	489,712.18	441,227.48	480,220.93	620,098.00	346,532.85	679,930.00	59,832.00	9.65%	

FY23 2nd Draft Budget

Expense

	2019	2020	2021	2022	2022	2023	Man Req vs"		Man Req vs Curr Bud Change %
	Actual	Actual	Actual	Budget	YTD	Manager	Curr Bud Change \$		
Dept/Div: 12-10 Maintenance / General Maintenance									
ADMINISTRATION									
10-35 MANUALS	0.00	0.00	0.00	25.00	0.00	0.00	-25.00	-100.00%	
10-80 TRAINING & CONFERENCES	479.00	150.00	0.00	400.00	0.00	500.00	100.00	25.00%	
ADMINISTRATION	479.00	150.00	0.00	425.00	0.00	500.00	75.00	17.65%	
PERSONNEL									
20-20 FICA	4,379.26	4,717.43	5,169.67	6,920.00	3,601.87	8,100.00	1,180.00	17.05%	
20-30 MILEAGE	14.50	77.05	204.99	150.00	25.82	100.00	-50.00	-33.33%	
20-40 RETIREMENT	1,802.53	1,858.77	2,105.78	6,160.00	1,589.83	7,100.00	940.00	15.26%	
20-60 WAGES	54,561.45	58,891.85	64,790.07	81,200.00	43,122.28	97,000.00	15,800.00	19.46%	
20-90 CLOTHING ALLOWANCE	526.98	601.86	342.04	800.00	261.00	800.00	0.00	.00%	
PERSONNEL	61,284.72	66,146.96	72,612.55	95,230.00	48,600.80	113,100.00	17,870.00	18.77%	
STIPEND									
25-40 Safety Officer	0.00	0.00	125.00	500.00	104.17	250.00	-250.00	-50.00%	
\$500 Split with the TS									
25-60 Merit Bonus	0.00	0.00	0.00	2,110.00	2,067.31	1,200.00	-910.00	-43.13%	
STIPEND	0.00	0.00	125.00	2,610.00	2,171.48	1,450.00	-1,160.00	-44.44%	
UTILITIES									
40-10 CELL PHONE	450.00	600.00	600.00	600.00	298.68	550.00	-50.00	-8.33%	
UTILITIES	450.00	600.00	600.00	600.00	298.68	550.00	-50.00	-8.33%	
EQUIP OPERATION, REPAIR, MAINT									
60-40 Tools Repair & Maint	433.98	711.27	363.51	500.00	564.32	600.00	100.00	20.00%	
60-74 Personal Protective Gear	416.78	287.30	454.28	400.00	21.87	400.00	0.00	.00%	
EQUIP OPERATION, REPAIR, MAINT	850.76	998.57	817.79	900.00	586.19	1,000.00	100.00	11.11%	
EQUIPMENT REPLACEMENT									
65-50 TOOLS	1,199.81	989.17	1,381.19	1,000.00	0.00	1,000.00	0.00	.00%	
EQUIPMENT REPLACEMENT	1,199.81	989.17	1,381.19	1,000.00	0.00	1,000.00	0.00	.00%	

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 12-30 Maintenance / Vehicle/Equipment Maintenance CONT'D								
60-30 FUEL/OIL	2,540.49	1,474.27	1,747.61	2,500.00	1,143.10	2,500.00	0.00	.00%
60-35 EQUIPMENT MAINTENANCE	393.26	492.24	74.74	500.00	30.21	500.00	0.00	.00%
60-50 GMC Extended Cab Pickup Truck	125.33	143.07	0.00	500.00	0.00	500.00	0.00	.00%
60-51 Ford F550 Dump Body Truck	1,036.81	1,474.61	6,088.01	2,000.00	2,878.27	2,000.00	0.00	.00%
60-52 TRACTOR	534.77	966.08	3,983.22	1,500.00	262.98	1,000.00	-500.00	-33.33%
60-56 Walker Mower	49.01	22.50	0.00	250.00	109.70	250.00	0.00	.00%
60-57 JD Mower	16.42	1,340.51	229.43	500.00	1,284.38	1,000.00	500.00	100.00%
60-65 Bobcat Skid Steer	707.88	315.33	186.30	500.00	0.00	500.00	0.00	.00%
EQUIP OPERATION, REPAIR, MAINT	5,403.97	6,228.61	12,309.31	8,250.00	5,708.64	8,250.00	0.00	.00%
Vehicle/Equipment Maintenance	5,403.97	6,228.61	12,309.31	8,250.00	5,708.64	8,250.00	0.00	.00%
Maintenance	109,020.20	120,269.03	121,263.95	144,915.00	72,218.67	177,800.00	32,885.00	22.69%
Dept/Div: 25-10 COMMUNITY SERVICES / Animal Control								
ADMINISTRATION								
10-50 MISC.	570.00	70.00	0.00	0.00	33.83	0.00	0.00	.00%
10-80 TRAINING & CONFERENCES	0.00	0.00	0.00	200.00	50.00	250.00	50.00	25.00%
ADMINISTRATION	570.00	70.00	0.00	200.00	83.83	250.00	50.00	25.00%
PERSONNEL								
20-20 FICA	469.41	468.09	524.65	575.00	129.56	230.00	-345.00	-60.00%
20-30 MILEAGE	53.35	0.00	26.16	100.00	0.00	0.00	-100.00	-100.00%
20-40 RETIREMENT	183.08	132.77	0.00	620.00	0.00	0.00	-620.00	-100.00%
20-60 WAGES	3,361.07	3,368.75	3,608.17	3,850.00	693.30	0.00	-3,850.00	-100.00%
PERSONNEL	4,066.91	3,969.61	4,158.98	5,145.00	822.86	230.00	-4,915.00	-95.53%
STIPEND								
25-10 ANIMAL CONTROL OFFICER	2,750.00	2,750.00	3,000.00	3,000.00	1,000.00	3,000.00	0.00	.00%
STIPEND	2,750.00	2,750.00	3,000.00	3,000.00	1,000.00	3,000.00	0.00	.00%

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 25-10 COMMUNITY SERVICES / Animal Control CONT'D								
UTILITIES								
40-10 CELL PHONE	25.00	0.00	0.00	0.00	49.34	550.00	550.00	100.00%
UTILITIES	25.00	0.00	0.00	0.00	49.34	550.00	550.00	100.00%
CONTRACT SERVICES								
50-60 KENNEBEC VALLEY HUMANE SOCIETY	4,130.84	4,130.84	4,390.64	5,000.00	3,487.83	5,000.00	0.00	.00%
50-61 Rabies Clinic	0.00	795.00	360.00	1,000.00	360.00	500.00	-500.00	-50.00%
CONTRACT SERVICES	4,130.84	4,925.84	4,750.64	6,000.00	3,847.83	5,500.00	-500.00	-8.33%
EQUIPMENT REPLACEMENT								
65-50 TOOLS	0.00	0.00	0.00	100.00	0.00	0.00	-100.00	-100.00%
EQUIPMENT REPLACEMENT	0.00	0.00	0.00	100.00	0.00	0.00	-100.00	-100.00%
Animal Control	11,542.75	11,715.45	11,909.62	14,445.00	5,803.86	9,530.00	-4,915.00	-34.03%
Dept/Div: 25-20 COMMUNITY SERVICES / Kennebec Land Trust								
COMMUNITY SERVICES								
55-20 KENNEBEC LAND TRUST	0.00	250.00	250.00	250.00	0.00	250.00	0.00	.00%
COMMUNITY SERVICES	0.00	250.00	250.00	250.00	0.00	250.00	0.00	.00%
Kennebec Land Trust	0.00	250.00	250.00	250.00	0.00	250.00	0.00	.00%
Dept/Div: 25-25 COMMUNITY SERVICES / Kenn Valley Council of Govmnt								
ASSESSMENTS								
45-30 Kennebec Valley Council of Gov	4,325.00	4,301.00	4,325.00	4,500.00	4,226.00	4,500.00	0.00	.00%
ASSESSMENTS	4,325.00	4,301.00	4,325.00	4,500.00	4,226.00	4,500.00	0.00	.00%
Kenn Valley Council of Govmnt	4,325.00	4,301.00	4,325.00	4,500.00	4,226.00	4,500.00	0.00	.00%

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 25-30 COMMUNITY SERVICES / Age Friendly								
ADMINISTRATION								
10-10 ADVERTISING	75.00	0.00	0.00	100.00	0.00	0.00	-100.00	-100.00%
ADMINISTRATION	75.00	0.00	0.00	100.00	0.00	0.00	-100.00	-100.00%
COMMUNITY SERVICES								
55-40 Age Friendly	8,289.98	192.00	149.99	2,000.00	5,732.73	2,000.00	0.00	.00%
COMMUNITY SERVICES	8,289.98	192.00	149.99	2,000.00	5,732.73	2,000.00	0.00	.00%
Age Friendly	8,364.98	192.00	149.99	2,100.00	5,732.73	2,000.00	-100.00	-4.76%
Dept/Div: 25-40 COMMUNITY SERVICES / Library								
ADMINISTRATION								
10-50 MISC.	644.35	462.03	421.19	520.00	1,208.56	1,250.00	730.00	140.38%
10-55 OFFICE SUPPLIES	555.55	440.21	401.11	490.00	364.29	800.00	310.00	63.27%
ADMINISTRATION	1,199.90	902.24	822.30	1,010.00	1,572.85	2,050.00	1,040.00	102.97%
PERSONNEL								
20-20 FICA	1,217.38	1,493.10	1,894.34	1,939.00	1,298.43	2,405.00	466.00	24.03%
20-40 RETIREMENT	0.00	0.00	0.00	0.00	677.30	2,593.00	2,593.00	100.00%
20-60 WAGES	15,913.90	19,517.71	24,763.65	25,337.00	16,295.91	28,815.00	3,478.00	13.73%
PERSONNEL	17,131.28	21,010.81	26,657.99	27,276.00	18,271.64	33,813.00	6,537.00	23.97%
UTILITIES								
40-20 ELECTRONIC COMMUNICATIONS	789.00	800.00	810.00	900.00	470.00	900.00	0.00	.00%
40-80 TELEPHONE	234.85	265.56	250.04	270.00	150.84	280.00	10.00	3.70%
UTILITIES	1,023.85	1,065.56	1,060.04	1,170.00	620.84	1,180.00	10.00	.85%
COMMUNITY SERVICES								
55-30 LIBRARY COLLECTION	7,035.91	5,952.14	8,229.21	8,210.00	5,515.53	7,885.00	-325.00	-3.96%
COMMUNITY SERVICES	7,035.91	5,952.14	8,229.21	8,210.00	5,515.53	7,885.00	-325.00	-3.96%
EQUIP OPERATION, REPAIR, MAINT								
60-20 OFFICE EQUIP REPAIR & MAINT	40.08	0.00	0.00	0.00	136.99	0.00	0.00	.00%

FY23 2nd Draft Budget

Expense

Dept/Div:	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 25-40 COMMUNITY SERVICES / Library CONT'D								
EQUIP OPERATION, REPAIR, MAINT	40.08	0.00	0.00	0.00	136.99	0.00	0.00	.00%
EQUIPMENT REPLACEMENT								
65-30 CAPITAL EQUIPMENT	271.76	169.99	109.99	0.00	99.99	0.00	0.00	.00%
EQUIPMENT REPLACEMENT	271.76	169.99	109.99	0.00	99.99	0.00	0.00	.00%
BUILDING O&M								
70-60 MAINTENANCE	14,825.48	8,323.56	20.00	0.00	41.91	0.00	0.00	.00%
BUILDING O&M	14,825.48	8,323.56	20.00	0.00	41.91	0.00	0.00	.00%
Library	41,528.26	37,424.30	36,899.53	37,666.00	26,259.75	44,928.00	7,262.00	19.28%
Dept/Div: 25-50 COMMUNITY SERVICES / Readfield Public Access TV								
ADMINISTRATION								
10-55 OFFICE SUPPLIES	168.71	0.00	0.00	0.00	0.00	0.00	0.00	.00%
ADMINISTRATION	168.71	0.00	0.00	0.00	0.00	0.00	0.00	.00%
PERSONNEL								
20-20 FICA	229.52	229.52	278.11	385.00	133.88	345.00	-40.00	-10.39%
20-60 WAGES	0.00	0.00	135.33	1,500.00	0.00	1,000.00	-500.00	-33.33%
PERSONNEL	229.52	229.52	413.44	1,885.00	133.88	1,345.00	-540.00	-28.65%
STIPEND								
25-35 READFIELD TV ADMINISTRATOR	3,000.00	3,000.00	3,500.00	3,500.00	1,750.00	3,500.00	0.00	.00%
STIPEND	3,000.00	3,000.00	3,500.00	3,500.00	1,750.00	3,500.00	0.00	.00%
UTILITIES								
40-20 ELECTRONIC COMMUNICATIONS	0.00	145.48	158.21	200.00	92.19	200.00	0.00	.00%
UTILITIES	0.00	145.48	158.21	200.00	92.19	200.00	0.00	.00%
EQUIP OPERATION, REPAIR, MAINT								
60-10 COMPUTER REPAIR & MAINT	57.63	0.00	0.00	500.00	129.95	200.00	-300.00	-60.00%
EQUIP OPERATION, REPAIR, MAINT	57.63	0.00	0.00	500.00	129.95	200.00	-300.00	-60.00%

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 25-50 COMMUNITY SERVICES / Readfield Public Access TV								
CONTD								
EQUIPMENT REPLACEMENT	954.41	0.00	2,101.98	1,000.00	881.41	2,000.00	1,000.00	100.00%
65-30 CAPITAL EQUIPMENT	954.41	0.00	2,101.98	1,000.00	881.41	2,000.00	1,000.00	100.00%
EQUIPMENT REPLACEMENT								
Readfield Public Access TV	4,410.27	3,375.00	6,173.63	7,085.00	2,987.43	7,245.00	160.00	2.26%
Dept/Div: 25-60 COMMUNITY SERVICES / Street Lights								
COMMUNITY SERVICES								
55-50 STREET LIGHTS	6,020.21	6,074.71	3,432.65	4,000.00	266.24	750.00	-3,250.00	-81.25%
COMMUNITY SERVICES	6,020.21	6,074.71	3,432.65	4,000.00	266.24	750.00	-3,250.00	-81.25%
Street Lights	6,020.21	6,074.71	3,432.65	4,000.00	266.24	750.00	-3,250.00	-81.25%
Dept/Div: 25-70 COMMUNITY SERVICES / Broadband								
CONTRACT SERVICES								
50-45 Planning and Consulting	0.00	0.00	0.00	5,000.00	50,213.50	0.00	-5,000.00	-100.00%
Consulting and planning services								
CONTRACT SERVICES	0.00	0.00	0.00	5,000.00	50,213.50	0.00	-5,000.00	-100.00%
Broadband	0.00	0.00	0.00	5,000.00	50,213.50	0.00	-5,000.00	-100.00%
Dept/Div: 25-90 COMMUNITY SERVICES / Maranacook Lake Dam								
UTILITIES								
40-30 ELECTRIC	0.00	0.00	0.00	120.00	235.12	250.00	130.00	108.33%
UTILITIES	0.00	0.00	0.00	120.00	235.12	250.00	130.00	108.33%
BUILDING O&M								
70-60 MAINTENANCE	0.00	0.00	1,109.70	50.00	0.00	250.00	200.00	400.00%
BUILDING O&M	0.00	0.00	1,109.70	50.00	0.00	250.00	200.00	400.00%

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 25-90 COMMUNITY SERVICES / Maranacook Lake Dam CONT'D								
PUBLIC WAYS OPERATION & MAINT								
80-10 CONTRACT SERVICES	0.00	0.00	0.00	250.00	0.00	0.00	-250.00	-100.00%
PUBLIC WAYS OPERATION & MAINT	0.00	0.00	0.00	250.00	0.00	0.00	-250.00	-100.00%
Maranacook Lake Dam	0.00	0.00	1,109.70	420.00	235.12	500.00	80.00	19.05%
COMMUNITY SERVICES	76,191.47	63,332.46	64,250.12	75,466.00	95,724.63	69,703.00	-5,763.00	-7.64%
Dept/Div: 30-10 RECREATION, PARKS, & ACTIVITIES / BEACH								
ADMINISTRATION								
10-10 ADVERTISING	0.00	0.00	30.00	0.00	0.00	0.00	0.00	.00%
10-50 MISC.	514.00	495.49	166.56	500.00	275.00	500.00	0.00	.00%
10-55 OFFICE SUPPLIES	0.00	65.00	19.80	50.00	0.00	50.00	0.00	.00%
ADMINISTRATION	514.00	560.49	216.36	550.00	275.00	550.00	0.00	.00%
PERSONNEL								
20-20 FICA	495.11	499.81	849.51	1,035.00	579.99	867.00	-168.00	-16.23%
20-60 WAGES	6,472.02	6,533.23	11,104.58	13,500.00	7,581.75	11,322.00	-2,178.00	-16.13%
Reduced from 1,000 hours to 800 - 40hrs Lifeguard/super & 40hrs Attendant								
PERSONNEL	6,967.13	7,033.04	11,954.09	14,535.00	8,161.74	12,189.00	-2,346.00	-16.14%
UTILITIES								
40-30 ELECTRIC	184.21	200.86	195.91	200.00	117.81	250.00	50.00	25.00%
16per Mo x12 mos								
40-70 LAVATORY	333.00	405.00	405.00	350.00	450.00	500.00	150.00	42.86%
UTILITIES	517.21	605.86	600.91	550.00	567.81	750.00	200.00	36.36%
EQUIP OPERATION, REPAIR, MAINT								

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 30-20 RECREATION, PARKS,& ACTIVITIES / RECREATION BOARD CONT'D								
60-35 EQUIPMENT MAINTENANCE	79.90	0.00	0.00	0.00	0.00	0.00	0.00	.00%
EQUIP OPERATION, REPAIR, MAINT	79.90	0.00	0.00	0.00	0.00	0.00	0.00	.00%
BUILDING O&M								
70-40 GROUNDS	0.00	0.00	0.00	3,000.00	0.00	3,000.00	0.00	.00%
BUILDING O&M	0.00	0.00	0.00	3,000.00	0.00	3,000.00	0.00	.00%
RECREATION BOARD	9,447.25	5,681.60	4,018.26	18,586.00	6,436.78	21,300.00	2,714.00	14.60%
Dept/Div: 30-25 RECREATION, PARKS,& ACTIVITIES / HERITAGE DAYS ADMINISTRATION								
10-10 ADVERTISING	0.00	120.00	0.00	200.00	0.00	500.00	300.00	150.00%
10-40 Publications	0.00	0.00	0.00	100.00	300.00	500.00	400.00	400.00%
10-50 MISC.	0.00	906.00	0.00	200.00	100.00	0.00	-200.00	-100.00%
ADMINISTRATION	0.00	1,026.00	0.00	500.00	400.00	1,000.00	500.00	100.00%
RECREATION								
30-91 HERITAGE DAYS	0.00	4,900.00	3,000.00	3,000.00	4,350.00	4,500.00	1,500.00	50.00%
ENTERTAINMENT								
30-92 HERITAGE DAYS EQUIPMENT	0.00	0.00	0.00	500.00	0.00	250.00	-250.00	-50.00%
30-94 HERITAGE DAYS SUPPLIES	0.00	220.50	0.00	500.00	57.96	100.00	-400.00	-80.00%
30-95 HERITAGE DAYS OTHER	0.00	1,757.49	0.00	500.00	302.00	500.00	0.00	.00%
RECREATION	0.00	6,877.99	3,000.00	4,500.00	4,709.96	5,350.00	850.00	18.89%
UTILITIES								
40-70 LAVATORY	0.00	0.00	0.00	0.00	0.00	250.00	250.00	100.00%
UTILITIES	0.00	0.00	0.00	0.00	0.00	250.00	250.00	100.00%
HERITAGE DAYS	0.00	7,903.99	3,000.00	5,000.00	5,109.96	6,600.00	1,600.00	32.00%
Dept/Div: 30-30 RECREATION, PARKS,& ACTIVITIES / Conservation Board								

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 30-30 RECREATION, PARKS,& ACTIVITIES / Conservation Board								
ADMINISTRATION								
10-40 Publications	0.00	0.00	220.00	700.00	0.00	700.00	0.00	.00%
10-85 VOLUNTEERS	0.00	0.00	0.00	100.00	0.00	150.00	50.00	50.00%
ADMINISTRATION	0.00	0.00	220.00	800.00	0.00	850.00	50.00	6.25%
COMMUNITY SERVICES								
55-60 TOWN FARM/FOREST	0.00	0.00	233.48	1,950.00	208.34	1,950.00	0.00	.00%
COMMUNITY SERVICES	0.00	0.00	233.48	1,950.00	208.34	1,950.00	0.00	.00%
PUBLIC WAYS OPERATION & MAINT								
80-40 MATERIALS	0.00	0.00	0.00	3,000.00	0.00	3,500.00	500.00	16.67%
80-80 SIGNS/SUPPLIES	0.00	0.00	456.47	500.00	0.00	0.00	-500.00	-100.00%
PUBLIC WAYS OPERATION & MAINT	0.00	0.00	456.47	3,500.00	0.00	3,500.00	0.00	.00%
Conservation Board	0.00	0.00	909.95	6,250.00	208.34	6,300.00	50.00	.80%
Dept/Div: 30-50 RECREATION, PARKS,& ACTIVITIES / Open Space Plan								
RECREATION								
RECREATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
Open Space Plan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
Dept/Div: 30-60 RECREATION, PARKS,& ACTIVITIES / Town Properties								
UTILITIES								
40-70 LAVATORY	95.00	285.00	0.00	750.00	250.00	0.00	-750.00	-100.00%
UTILITIES	95.00	285.00	0.00	750.00	250.00	0.00	-750.00	-100.00%
Town Property	3,104.44	195.15	1,530.37	2,000.00	0.00	3,000.00	1,000.00	50.00%
75-40 Materials	3,104.44	195.15	1,530.37	2,000.00	0.00	3,000.00	1,000.00	50.00%
Town Properties	3,199.44	480.15	1,530.37	2,750.00	250.00	3,000.00	250.00	9.09%

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 30-70 RECREATION, PARKS,& ACTIVITIES / Trails								
ADMINISTRATION								
10-40 Publications	134.42	114.64	102.51	0.00	41.49	150.00	150.00	100.00%
10-50 MISC.	212.84	0.00	2,295.00	0.00	0.00	0.00	0.00	.00%
ADMINISTRATION								
PUBLIC WAYS OPERATION & MAINT								
80-10 CONTRACT SERVICES	192.00	102.00	225.00	0.00	110.88	1,950.00	1,950.00	100.00%
80-20 Erosion Control / Road Salt	0.00	445.99	0.00	0.00	0.00	0.00	0.00	.00%
80-30 Gravel/ Sand	0.00	417.95	468.74	0.00	1,632.00	768.00	768.00	100.00%
80-40 MATERIALS	76.33	586.40	0.00	400.00	0.00	200.00	-200.00	-50.00%
80-80 SIGNS/SUPPLIES	72.00	0.00	225.00	100.00	0.00	100.00	0.00	.00%
PUBLIC WAYS OPERATION & MAINT								
Trails	340.33	1,552.34	918.74	500.00	1,742.88	3,018.00	2,518.00	503.60%
Dept/Div: 30-80 RECREATION, PARKS,& ACTIVITIES / Town Parks								
RECREATION								
30-85 Millstream Dam	1,532.12	0.00	0.00	0.00	0.00	0.00	0.00	.00%
RECREATION								
PUBLIC WAYS OPERATION & MAINT								
80-10 CONTRACT SERVICES	1,532.12	0.00	0.00	0.00	0.00	0.00	0.00	.00%
PUBLIC WAYS OPERATION & MAINT								
OPERATION & MAINT	4,311.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
Town Parks	4,311.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
RECREATION, PARKS & ACTIVITIES								
Town Parks	5,843.12	0.00	0.00	0.00	0.00	0.00	0.00	.00%
RECREATION, PARKS & ACTIVITIES	27,931.60	24,023.27	27,061.24	50,321.00	22,884.37	58,707.00	8,386.00	16.67%
Dept/Div: 40-10 PROTECTION / FIRE DEPARTMENT								

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 40-10 PROTECTION / FIRE DEPARTMENT								
ADMINISTRATION								
10-45 MEMBERSHIPS	925.00	460.00	0.00	600.00	425.00	600.00	0.00	.00%
10-50 MISC.	10.00	10.00	0.00	0.00	63.00	0.00	0.00	.00%
10-55 OFFICE SUPPLIES	0.00	0.00	0.00	50.00	0.00	50.00	0.00	.00%
10-80 TRAINING & CONFERENCES	1,133.56	798.55	0.00	4,000.00	0.00	4,000.00	0.00	.00%
ADMINISTRATION	2,068.56	1,268.55	0.00	4,650.00	488.00	4,650.00	0.00	.00%
INSURANCE								
15-90 Fire Fighter GAP	850.00	748.00	850.00	900.00	850.00	900.00	0.00	.00%
INSURANCE	850.00	748.00	850.00	900.00	850.00	900.00	0.00	.00%
PERSONNEL								
20-20 FICA	2,914.73	2,447.70	2,605.78	2,775.00	941.95	2,775.00	0.00	.00%
20-60 WAGES	31,000.00	24,601.74	26,312.55	32,000.00	9,063.00	32,000.00	0.00	.00%
20-95 Supplies	49.16	0.00	0.00	0.00	0.00	0.00	0.00	.00%
PERSONNEL	33,963.89	27,049.44	28,918.33	34,775.00	10,004.95	34,775.00	0.00	.00%
STIPEND								
25-71 Fire Chief	3,000.00	3,000.00	3,000.00	3,000.00	1,500.00	3,000.00	0.00	.00%
25-72 Deputy Fire Chief	1,300.00	1,300.00	1,300.00	1,300.00	650.00	1,300.00	0.00	.00%
25-73 Assistant Fire Chief	1,200.00	1,200.00	1,200.00	1,200.00	600.00	1,200.00	0.00	.00%
25-74 Fire Training Officer	500.00	500.00	750.00	500.00	0.00	500.00	0.00	.00%
25-76 Fire Captains	1,100.00	1,000.00	1,500.00	2,500.00	500.00	2,500.00	0.00	.00%
STIPEND	7,100.00	7,000.00	7,750.00	8,500.00	3,250.00	8,500.00	0.00	.00%
UTILITIES								
40-80 TELEPHONE	538.18	572.72	1,116.20	600.00	384.37	700.00	100.00	16.67%
UTILITIES	538.18	572.72	1,116.20	600.00	384.37	700.00	100.00	16.67%
CONTRACT SERVICES								
50-41 SCBA FLOW TESTING	1,445.00	1,134.00	1,720.00	2,000.00	0.00	2,000.00	0.00	.00%
50-42 PUMP TEST/Maint.	3,000.00	4,181.54	10.00	3,000.00	5,910.65	5,500.00	2,500.00	83.33%

FY23 2nd Draft Budget

Expense

Dept/Div:	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs"		Man Req vs Curr Bud Change %
							Curr Bud	Change \$	
40-10 PROTECTION / FIRE DEPARTMENT									
CONTRACT SERVICES	4,445.00	5,315.54	1,730.00	5,000.00	5,910.65	7,500.00	2,500.00	50.00%	
EQUIP OPERATION, REPAIR, MAINT									
60-30 FUEL/OIL	2,010.72	584.47	625.48	3,000.00	0.00	2,000.00	-1,000.00	-33.33%	
60-71 FIRE TRUCKS	19,522.95	2,968.96	706.12	5,000.00	557.61	5,000.00	0.00	.00%	
60-73 FIRE EQUIPMENT	3,136.60	1,000.86	1,753.44	4,500.00	1,680.03	4,500.00	0.00	.00%	
60-74 Personal Protective Gear	17,406.00	1,109.00	6,067.50	4,000.00	4,585.00	5,000.00	1,000.00	25.00%	
EQUIP OPERATION, REPAIR, MAINT	42,076.27	5,663.29	9,152.54	16,500.00	6,822.64	16,500.00	0.00	.00%	
EQUIPMENT REPLACEMENT									
65-40 RADIOS/PAGERS	3,448.60	100.00	1,464.75	3,500.00	682.69	3,500.00	0.00	.00%	
EQUIPMENT REPLACEMENT	3,448.60	100.00	1,464.75	3,500.00	682.69	3,500.00	0.00	.00%	
FIRE DEPARTMENT	94,490.50	47,717.54	50,981.82	74,425.00	28,393.30	77,025.00	2,600.00	3.49%	
40-20 PROTECTION / AMBULANCE									
COMMUNITY SERVICES									
55-10 AMBULANCE	25,460.40	26,239.80	32,162.00	38,110.00	19,055.00	42,000.00	3,890.00	10.21%	
COMMUNITY SERVICES	25,460.40	26,239.80	32,162.00	38,110.00	19,055.00	42,000.00	3,890.00	10.21%	
AMBULANCE	25,460.40	26,239.80	32,162.00	38,110.00	19,055.00	42,000.00	3,890.00	10.21%	
40-35 PROTECTION / Tower Sites									
UTILITIES									
40-30 ELECTRIC	863.94	730.53	667.32	1,000.00	430.47	1,000.00	0.00	.00%	
UTILITIES	863.94	730.53	667.32	1,000.00	430.47	1,000.00	0.00	.00%	
CONTRACT SERVICES									
50-90 TOWER SITE	5,960.05	6,268.60	1.44	3,000.00	4,551.56	3,000.00	0.00	.00%	

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 40-35 PROTECTION / Tower Sites CONT'D								
CONTRACT SERVICES	5,960.05	6,268.60	1.44	3,000.00	4,551.56	3,000.00	0.00	.00%
EQUIP OPERATION, REPAIR, MAINT								
60-30 FUEL/OIL	0.00	196.03	0.00	50.00	0.00	50.00	0.00	.00%
60-60 Equipment Lease/Rent	500.00	500.00	500.00	500.00	0.00	500.00	0.00	.00%
EQUIP OPERATION, REPAIR, MAINT	500.00	696.03	500.00	550.00	0.00	550.00	0.00	.00%
Tower Sites	7,323.99	7,695.16	1,168.76	4,550.00	4,982.03	4,550.00	0.00	.00%
Dept/Div: 40-40 PROTECTION / Dispatching								
CONTRACT SERVICES								
50-40 DISPATCH	22,619.12	33,876.07	35,566.68	36,750.00	29,147.36	40,000.00	3,250.00	8.84%
Winthrop & Somerset & State								
CONTRACT SERVICES	22,619.12	33,876.07	35,566.68	36,750.00	29,147.36	40,000.00	3,250.00	8.84%
Dispatching	22,619.12	33,876.07	35,566.68	36,750.00	29,147.36	40,000.00	3,250.00	8.84%
Dept/Div: 40-70 PROTECTION / Emergency Operations								
EQUIPMENT REPLACEMENT								
65-35 Capital Communications	0.00	0.00	0.00	500.00	0.00	1,000.00	500.00	100.00%
EQUIPMENT REPLACEMENT	0.00	0.00	0.00	500.00	0.00	1,000.00	500.00	100.00%
Emergency Operations	0.00	0.00	0.00	500.00	0.00	1,000.00	500.00	100.00%
PROTECTION	149,894.01	115,528.57	119,879.26	154,335.00	81,577.69	164,575.00	10,240.00	6.63%
Dept/Div: 50-10 CEMETERIES / TOWN CEMETERIES								
ADMINISTRATION								
10-50 MISC.	0.00	0.00	0.00	0.00	250.00	0.00	0.00	.00%
ADMINISTRATION	0.00	0.00	0.00	0.00	250.00	0.00	0.00	.00%

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 50-10 CEMETERIES / TOWN CEMETERIES CONTD								
CONTRACT SERVICES								
50-35 CEMETERY STONE REPAIR	4,000.00	1,750.00	5,105.30	3,000.00	3,500.00	6,000.00	3,000.00	100.00%
50-89 WOOD & BRUSH REMOVAL	260.00	5,025.00	7,000.00	5,000.00	1,250.00	5,000.00	0.00	.00%
CONTRACT SERVICES	4,260.00	6,775.00	12,105.30	8,000.00	4,750.00	11,000.00	3,000.00	37.50%
COMMUNITY SERVICES								
55-70 Veterans Memorial	425.55	574.56	1,306.59	1,500.00	230.78	1,500.00	0.00	.00%
COMMUNITY SERVICES	425.55	574.56	1,306.59	1,500.00	230.78	1,500.00	0.00	.00%
EQUIPMENT REPLACEMENT								
65-20 COMPUTER SOFTWARE	0.00	0.00	2,007.69	8,000.00	1,582.50	0.00	-8,000.00	-100.00%
EQUIPMENT REPLACEMENT	0.00	0.00	2,007.69	8,000.00	1,582.50	0.00	-8,000.00	-100.00%
BUILDING O&M								
70-40 GROUNDS	780.93	921.72	366.99	1,500.00	0.00	2,000.00	500.00	33.33%
BUILDING O&M	780.93	921.72	366.99	1,500.00	0.00	2,000.00	500.00	33.33%
PUBLIC WAYS OPERATION & MAINT								
80-10 CONTRACT SERVICES	5,100.00	0.00	0.00	3,000.00	0.00	3,000.00	0.00	.00%
Drainage Improvement	99.98	130.49	221.82	700.00	0.00	2,000.00	1,300.00	185.71%
80-80 SIGNS/SUPPLIES	5,199.98	130.49	221.82	3,700.00	0.00	5,000.00	1,300.00	35.14%
Water Tank Readfield Corner								
PUBLIC WAYS OPERATION & MAINT	5,199.98	130.49	221.82	3,700.00	0.00	5,000.00	1,300.00	35.14%
TOWN CEMETERIES	10,666.46	8,401.77	16,008.39	22,700.00	6,813.28	19,500.00	-3,200.00	-14.10%
Dept/Div: 50-20 CEMETERIES / Living Fence								
CONTRACT SERVICES								

FY23 2nd Draft Budget

Expense

Dept/Div:	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 50-20 CEMETERIES / Living Fence								
CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
Living Fence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
CEMETERIES	10,666.46	8,401.77	16,008.39	22,700.00	6,813.28	19,500.00	-3,200.00	-14.10%
Dept/Div: 60-10 Roads & Drainage / Road Maintenance								
CONTRACT SERVICES	0.00	0.00	0.00	10,000.00	2,000.00	10,000.00	0.00	.00%
50-50 ENGINEERING	0.00	0.00	0.00	10,000.00	2,000.00	10,000.00	0.00	.00%
CONTRACT SERVICES								
EQUIPMENT REPLACEMENT	0.00	0.00	0.00	2,000.00	270.32	2,000.00	0.00	.00%
65-50 TOOLS	0.00	0.00	0.00	2,000.00	270.32	2,000.00	0.00	.00%
EQUIPMENT REPLACEMENT								
PUBLIC WAYS OPERATION & MAINT								
80-10 CONTRACT SERVICES	82,386.35	61,672.60	44,609.49	107,200.00	12,860.93	105,000.00	-2,200.00	-2.05%
80-20 Erosion Control / Road Salt	149.95	385.00	0.00	0.00	0.00	0.00	0.00	.00%
80-30 Gravel/ Sand	47,123.39	3,270.70	0.00	5,000.00	0.00	5,000.00	0.00	.00%
80-40 MATERIALS	356.80	0.00	0.00	0.00	0.00	0.00	0.00	.00%
80-70 PATCHING	726.00	26.12	1,127.40	500.00	0.00	1,000.00	500.00	100.00%
80-80 SIGNS/SUPPLIES	2,197.27	901.40	211.08	500.00	971.09	1,000.00	500.00	100.00%
PUBLIC WAYS OPERATION & MAINT	132,939.76	66,255.82	45,947.97	113,200.00	13,832.02	112,000.00	-1,200.00	-1.06%
Road Maintenance	132,939.76	66,255.82	45,947.97	125,200.00	16,102.34	124,000.00	-1,200.00	-.96%
Dept/Div: 60-40 Roads & Drainage / Winter Maintenance								
UTILITIES								
40-30 ELECTRIC	544.37	160.54	401.08	650.00	177.99	650.00	0.00	.00%

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 60-40 Roads & Drainage / Winter Maintenance CONTD								
BUILDING O&M								
UTILITIES	544.37	160.54	401.08	650.00	177.99	650.00	0.00	.00%
70-60 MAINTENANCE								
BUILDING O&M	28.51	0.00	0.00	2,000.00	0.00	0.00	-2,000.00	-100.00%
PUBLIC WAYS OPERATION & MAINT	28.51	0.00	0.00	2,000.00	0.00	0.00	-2,000.00	-100.00%
PUBLIC WAYS OPERATION & MAINT								
80-10 CONTRACT SERVICES	239,321.00	238,225.91	241,179.95	250,000.00	182,860.00	320,000.00	70,000.00	28.00%
80-20 Erosion Control / Road Salt	21,615.76	22,550.32	22,645.82	40,000.00	21,723.36	50,000.00	10,000.00	25.00%
Increased salt in salt/sand mix, increasing cost of materials								
80-80 SIGNS/SUPPLIES	121.92	0.00	0.00	0.00	0.00	0.00	0.00	.00%
PUBLIC WAYS OPERATION & MAINT	261,058.68	260,776.23	263,825.77	290,000.00	204,583.36	370,000.00	80,000.00	27.59%
Winter Maintenance	261,631.56	260,936.77	264,226.85	292,650.00	204,761.35	370,650.00	78,000.00	26.65%
Roads & Drainage	394,571.32	327,192.59	310,174.82	417,850.00	220,863.69	494,650.00	76,800.00	18.38%
Dept/Div: 65-01 CAPITAL IMPROVEMENTS / Adm Technology								
CONTRACT SERVICES								
CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
EQUIPMENT REPLACEMENT								
65-10 COMPUTER HARDWARE	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
65-30 CAPITAL EQUIPMENT	0.00	0.00	13,167.26	0.00	0.00	9,000.00	9,000.00	100.00%
EQUIPMENT REPLACEMENT	6,000.00	0.00	13,167.26	0.00	0.00	9,000.00	9,000.00	100.00%
Adm Technology	6,000.00	0.00	13,167.26	0.00	0.00	9,000.00	9,000.00	100.00%

Dept/Div: 65-02 CAPITAL IMPROVEMENTS / Broadband
COMMUNITY SERVICES

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 65-10 CAPITAL IMPROVEMENTS / Fire Station Improvements								
CONTD								
Fire Station Improvements	27,375.36	0.00	0.00	0.00	0.00	0.00	0.00	.00%
Dept/Div: 65-12 CAPITAL IMPROVEMENTS / Fire Station Addition								
CONTRACT SERVICES								
50-26 Construction	0.00	154,935.93	534,382.42	200,000.00	0.00	0.00	-200,000.00	-100.00%
CONTRACT SERVICES	0.00	154,935.93	534,382.42	200,000.00	0.00	0.00	-200,000.00	-100.00%
Fire Station Addition	0.00	154,935.93	534,382.42	200,000.00	0.00	0.00	-200,000.00	-100.00%
Dept/Div: 65-20 CAPITAL IMPROVEMENTS / Gile Hall								
ADMINISTRATION								
ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
CONTRACT SERVICES								
50-50 ENGINEERING	6,758.75	570.00	0.00	0.00	0.00	0.00	0.00	.00%
CONTRACT SERVICES	6,758.75	570.00	0.00	0.00	0.00	0.00	0.00	.00%
EQUIPMENT REPLACEMENT								
EQUIPMENT REPLACEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
BUILDING O&M								
70-60 MAINTENANCE	0.00	0.00	0.00	10,000.00	0.00	20,000.00	10,000.00	100.00%
BUILDING O&M	0.00	0.00	0.00	10,000.00	0.00	20,000.00	10,000.00	100.00%
PUBLIC WAYS OPERATION & MAINT								
PUBLIC WAYS OPERATION & MAINT	0.00	0.00	0.00	0.00	11,365.27	0.00	0.00	.00%
80-10 CONTRACT SERVICES	0.00	0.00	0.00	0.00	11,365.27	0.00	0.00	.00%
PUBLIC WAYS OPERATION & MAINT	0.00	0.00	0.00	0.00	11,365.27	0.00	0.00	.00%
Gile Hall	6,758.75	570.00	0.00	10,000.00	11,365.27	20,000.00	10,000.00	100.00%

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 65-25 CAPITAL IMPROVEMENTS / Parks/Recreation								
CONTRACT SERVICES								
50-50 ENGINEERING	0.00	0.00	1,765.00	30,000.00	4,112.50	0.00	-30,000.00	-100.00%
CONTRACT SERVICES	0.00	0.00	1,765.00	30,000.00	4,112.50	0.00	-30,000.00	-100.00%
BUILDING O&M								
BUILDING O&M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
PUBLIC WAYS OPERATION & MAINT								
80-10 CONTRACT SERVICES	1,055.00	0.00	0.00	45,000.00	3,892.69	500,000.00	455,000.00	1011.11%
Fairgrounds Field & Improvements	1,055.00	0.00	0.00	45,000.00	3,892.69	500,000.00	455,000.00	1011.11%
PUBLIC WAYS OPERATION & MAINT	1,055.00	0.00	0.00	45,000.00	3,892.69	500,000.00	455,000.00	1011.11%
Parks/Recreation	1,055.00	0.00	1,765.00	75,000.00	8,005.19	500,000.00	425,000.00	566.67%
Dept/Div: 65-30 CAPITAL IMPROVEMENTS / Library Building								
CONTRACT SERVICES								
50-26 Construction	0.00	54,224.23	61,276.77	50,000.00	0.00	0.00	-50,000.00	-100.00%
Library egress, fire escape, etc.	0.00	54,224.23	61,276.77	50,000.00	0.00	0.00	-50,000.00	-100.00%
50-50 ENGINEERING	1,989.30	6,646.87	0.00	0.00	0.00	0.00	0.00	.00%
CONTRACT SERVICES	1,989.30	60,871.10	61,276.77	50,000.00	0.00	0.00	-50,000.00	-100.00%
PUBLIC WAYS OPERATION & MAINT								
80-10 CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00	100.00%
Parking lot paving	0.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00	100.00%
PUBLIC WAYS OPERATION & MAINT	0.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00	100.00%
Library Building	1,989.30	60,871.10	61,276.77	50,000.00	0.00	15,000.00	-35,000.00	-70.00%
Dept/Div: 65-35 CAPITAL IMPROVEMENTS / Open Space								

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 65-55 CAPITAL IMPROVEMENTS / Roads CONT'D								
CONTRACT SERVICES	2,791.82	913.80	0.00	0.00	0.00	0.00	0.00	.00%
BUILDING O&M								
70-60 MAINTENANCE	2,116.40	0.00	0.00	50,000.00	0.00	150,000.00	100,000.00	200.00%
Salt Sand Building Replacement								
BUILDING O&M	2,116.40	0.00	0.00	50,000.00	0.00	150,000.00	100,000.00	200.00%
PUBLIC WAYS OPERATION & MAINT								
80-10 CONTRACT SERVICES	2,000.01	0.00	18,206.42	0.00	0.00	50,000.00	50,000.00	100.00%
\$25,000 each for Readfield Corner and P-Ridge/Nickerson intersection								
80-60 ROAD REPAIR	0.00	0.00	57,773.35	0.00	0.00	0.00	0.00	.00%
80-90 PAVING	0.00	96,229.69	355,061.82	372,000.00	0.00	150,000.00	-222,000.00	-59.68%
Paving reserve - No actual paving in FY23								
PUBLIC WAYS OPERATION & MAINT	2,000.01	96,229.69	431,041.59	372,000.00	0.00	200,000.00	-172,000.00	-46.24%
Roads	6,908.23	97,143.49	431,041.59	422,000.00	0.00	350,000.00	-72,000.00	-17.06%
Dept/Div: 65-65 CAPITAL IMPROVEMENTS / Equipment								
EQUIPMENT REPLACEMENT								
65-30 CAPITAL EQUIPMENT Reserve	18,404.82	0.00	6,176.51	15,000.00	0.00	15,000.00	0.00	.00%
EQUIPMENT REPLACEMENT	18,404.82	0.00	6,176.51	15,000.00	0.00	15,000.00	0.00	.00%
Equipment	18,404.82	0.00	6,176.51	15,000.00	0.00	15,000.00	0.00	.00%
Dept/Div: 65-66 CAPITAL IMPROVEMENTS / Leases								
EQUIP OPERATION, REPAIR, MAINT								
60-50 GMC Extended Cab Pickup Truck	0.00	0.00	0.00	6,177.00	6,176.51	6,177.00	0.00	.00%

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 65-66 CAPITAL IMPROVEMENTS / Leases								
EQUIP OPERATION,	0.00	0.00	0.00	6,177.00	6,176.51	6,177.00	0.00	.00%
REPAIR, MAINT								
Leases	0.00	0.00	0.00	6,177.00	6,176.51	6,177.00	0.00	.00%
Dept/Div: 65-70 CAPITAL IMPROVEMENTS / Transfer Station								
ADMINISTRATION								
10-50 MISC.	0.00	0.00	0.00	24,861.00	1,303.28	26,688.00	1,827.00	7.35%
Full Capital Reserve Commitment for Readfield (\$11,487), Fayette (\$6,748), & Wayne (\$8,452)								
ADMINISTRATION	0.00	0.00	0.00	24,861.00	1,303.28	26,688.00	1,827.00	7.35%
CONTRACT SERVICES								
CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
EQUIPMENT REPLACEMENT								
65-30 CAPITAL EQUIPMENT	0.00	11,185.34	19,803.71	19,820.00	11,357.48	19,820.00	0.00	.00%
Compactor Unit Lease \$8,620, Backhoe Lease \$11,200								
EQUIPMENT REPLACEMENT	0.00	11,185.34	19,803.71	19,820.00	11,357.48	19,820.00	0.00	.00%
BUILDING O&M								
BUILDING O&M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
PUBLIC WAYS OPERATION & MAINT								
80-10 CONTRACT SERVICES	16,822.29	5,990.62	0.00	0.00	0.00	0.00	0.00	.00%
80-30 Gravel/ Sand	5,289.40	0.00	0.00	0.00	0.00	0.00	0.00	.00%
80-90 PAVING	44,999.25	0.00	0.00	0.00	0.00	0.00	0.00	.00%
PUBLIC WAYS OPERATION & MAINT	67,110.94	5,990.62	0.00	0.00	0.00	0.00	0.00	.00%
Transfer Station	67,110.94	17,175.96	19,803.71	44,681.00	12,660.76	46,508.00	1,827.00	4.09%

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 65-85 CAPITAL IMPROVEMENTS / Municipal Buildings								
CONTRACT SERVICES								
50-26 Construction	0.00	0.00	1,320.00	0.00	0.00	0.00	0.00	.00%
CONTRACT SERVICES	0.00	0.00	1,320.00	0.00	0.00	0.00	0.00	.00%
Municipal Buildings	0.00	0.00	1,320.00	0.00	0.00	0.00	0.00	.00%
Dept/Div: 65-90 CAPITAL IMPROVEMENTS / Maranacook Lake Dam								
ADMINISTRATION								
10-50 MISC.	80.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
ADMINISTRATION	80.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
CONTRACT SERVICES								
50-50 ENGINEERING	0.00	2,945.63	0.00	0.00	0.00	0.00	0.00	.00%
CONTRACT SERVICES	0.00	2,945.63	0.00	0.00	0.00	0.00	0.00	.00%
BUILDING O&M								
BUILDING O&M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
PUBLIC WAYS OPERATION & MAINT								
80-10 CONTRACT SERVICES	36,462.47	188,891.45	0.00	0.00	0.00	0.00	0.00	.00%
PUBLIC WAYS OPERATION & MAINT	36,462.47	188,891.45	0.00	0.00	0.00	0.00	0.00	.00%
Maranacook Lake Dam	36,542.47	191,837.08	0.00	0.00	0.00	0.00	0.00	.00%
CAPITAL IMPROVEMENTS	180,434.87	529,213.56	1,075,033.26	892,858.00	39,654.41	2,667,455.00	1,774,597.00	198.75%
Dept/Div: 70-10 SOLID WASTE / TRANSFER STATION								
ADMINISTRATION								
10-10 ADVERTISING	310.00	0.00	0.00	250.00	0.00	0.00	-250.00	-100.00%
10-25 EDUCATION	0.00	0.00	0.00	0.00	0.00	250.00	250.00	100.00%

FY23 2nd Draft Budget

Expense

Dept/Div	2019	2020	2021	2022	2022	2023	Man Req vs"		Man Req vs Curr Bud Change %
	Actual	Actual	Actual	Budget	YTD	Manager	Curr Bud Change \$		
Dept/Div: 70-10 SOLID WASTE / TRANSFER STATION CONT'D									
40-20 ELECTRONIC COMMUNICATIONS	0.00	0.00	4,098.96	1,020.00	0.00	1,000.00	-20.00	-1.96%	
40-30 ELECTRIC	2,270.87	2,111.77	2,099.48	2,500.00	1,201.79	2,500.00	0.00	.00%	
40-60 HEATING	793.64	626.78	351.43	1,000.00	236.88	750.00	-250.00	-25.00%	
40-70 LAVATORY	525.00	575.00	1,210.00	1,200.00	400.00	1,200.00	0.00	.00%	
3 pumpings of Holding tank									
40-80 TELEPHONE	517.30	551.54	919.62	550.00	523.07	1,000.00	450.00	81.82%	
UTILITIES	4,106.81	3,865.09	8,679.49	6,270.00	2,361.74	6,450.00	180.00	2.87%	
CONTRACT SERVICES									
50-80 TS CONTAINER RENTAL	211.40	851.54	1,629.54	1,200.00	525.84	1,800.00	600.00	50.00%	
900 SSR Can rental									
50-81 TRANSFER STATION HAULING	34,729.54	38,210.49	41,565.47	38,000.00	23,390.51	42,000.00	4,000.00	10.53%	
50-82 SINGLE SORT TIPPING	11,581.40	14,116.76	7,687.70	12,000.00	0.00	0.00	-12,000.00	-100.00%	
50-83 DEMO TIPPING	20,068.89	20,616.99	23,070.44	26,000.00	16,193.65	28,000.00	2,000.00	7.69%	
50-84 FREON DISPOSAL	532.50	1,387.50	1,601.50	1,500.00	1,155.00	1,500.00	0.00	.00%	
50-86 Tires	1,040.00	1,828.00	1,394.00	1,800.00	1,096.00	1,800.00	0.00	.00%	
50-87 TRASH TIPPING	76,984.66	76,216.21	85,323.03	80,000.00	54,305.55	86,000.00	6,000.00	7.50%	
50-88 UNIVERSAL WASTE DISPOSAL	552.26	306.37	182.40	500.00	658.43	1,000.00	500.00	100.00%	
50-89 WOOD & BRUSH REMOVAL	4,561.70	3,677.30	4,923.95	6,000.00	2,919.15	6,000.00	0.00	.00%	
50-95 WEB HOSTING	150.00	300.00	393.75	400.00	165.38	400.00	0.00	.00%	
CONTRACT SERVICES	150,412.35	157,511.16	167,771.78	167,400.00	100,409.51	168,500.00	1,100.00	.66%	
EQUIP OPERATION, REPAIR, MAINT									
60-35 EQUIPMENT MAINTENANCE	8,489.55	1,954.28	6,087.26	4,000.00	3,255.00	4,000.00	0.00	.00%	
60-60 Equipment Lease/Rent	244.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%	
60-74 Personal Protective Gear	68.99	87.35	197.96	400.00	0.00	200.00	-200.00	-50.00%	
EQUIP OPERATION, REPAIR, MAINT	8,802.54	2,041.63	6,285.22	4,400.00	3,255.00	4,200.00	-200.00	-4.55%	
EQUIPMENT REPLACEMENT									

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 70-10 SOLID WASTE / TRANSFER STATION CONT'D								
65-50 TOOLS	0.00	0.00	11.18	2,000.00	0.00	0.00	-2,000.00	-100.00%
EQUIPMENT REPLACEMENT	0.00	0.00	11.18	2,000.00	0.00	0.00	-2,000.00	-100.00%
BUILDING O&M								
70-30 FURNACE MAINTENANCE	0.00	0.00	140.00	200.00	0.00	0.00	-200.00	-100.00%
70-40 GROUNDS	0.00	1,354.36	157.70	2,500.00	800.00	2,500.00	0.00	.00%
70-60 MAINTENANCE	592.00	2,587.64	2,716.29	2,500.00	348.13	12,500.00	10,000.00	400.00%
70-70 SUPPLIES	816.02	546.34	215.51	800.00	267.14	500.00	-300.00	-37.50%
BUILDING O&M	1,408.02	4,488.34	3,229.50	6,000.00	1,415.27	15,500.00	9,500.00	158.33%
PUBLIC WAYS OPERATION & MAINT								
80-10 CONTRACT SERVICES	0.00	0.00	750.00	1,500.00	0.00	1,000.00	-500.00	-33.33%
80-60 ROAD REPAIR	0.00	105.48	0.00	0.00	0.00	0.00	0.00	.00%
80-80 SIGNS/SUPPLIES	0.00	4.48	0.00	1,000.00	130.43	500.00	-500.00	-50.00%
PUBLIC WAYS OPERATION & MAINT	0.00	109.96	750.00	2,500.00	130.43	1,500.00	-1,000.00	-40.00%
TRANSFER STATION	283,736.10	280,481.40	307,153.81	321,165.00	188,906.87	340,075.00	18,910.00	5.89%
Dept/Div: 70-50 SOLID WASTE / BACKHOE								
EQUIP OPERATION, REPAIR, MAINT								
60-30 FUEL/OIL	941.19	437.90	1,047.74	1,000.00	0.00	1,000.00	0.00	.00%
60-55 Backhoe	7,569.20	1,952.61	659.72	1,500.00	656.09	1,500.00	0.00	.00%
EQUIP OPERATION, REPAIR, MAINT	8,510.39	2,390.51	1,707.46	2,500.00	656.09	2,500.00	0.00	.00%
BACKHOE	8,510.39	2,390.51	1,707.46	2,500.00	656.09	2,500.00	0.00	.00%
SOLID WASTE	292,246.49	282,871.91	308,861.27	323,665.00	189,562.96	342,575.00	18,910.00	5.84%

FY23 2nd Draft Budget

Expense

	2019	2020	2021	2022	2022	2023	Man Req vs"		Man Req vs Curr Bud Change %
	Actual	Actual	Actual	Budget	YTD	Manager	Curr Bud Change \$	Change %	
Dept/Div: 75-10 EDUCATION / RSU#38									
ASSESSMENTS									
45-75 RSU#38 PAYMENT	3,556,960.00	3,710,394.00	3,634,908.00	3,463,235.00	2,308,823.36	3,740,294.00	277,059.00	8.00%	
ASSESSMENTS	3,556,960.00	3,710,394.00	3,634,908.00	3,463,235.00	2,308,823.36	3,740,294.00	277,059.00	8.00%	
RSU#38	3,556,960.00	3,710,394.00	3,634,908.00	3,463,235.00	2,308,823.36	3,740,294.00	277,059.00	8.00%	
EDUCATION	3,556,960.00	3,710,394.00	3,634,908.00	3,463,235.00	2,308,823.36	3,740,294.00	277,059.00	8.00%	
Dept/Div: 80-10 REGIONAL ORGANIZATIONS / COBOSSEE WATER									
DISTRICT									
ASSESSMENTS									
45-10 COBOSSEE WATERSHED	22,079.00	22,797.00	22,797.00	24,000.00	15,958.00	25,000.00	1,000.00	4.17%	
DISTRICT									
ASSESSMENTS	22,079.00	22,797.00	22,797.00	24,000.00	15,958.00	25,000.00	1,000.00	4.17%	
COBOSSEE WATER	22,079.00	22,797.00	22,797.00	24,000.00	15,958.00	25,000.00	1,000.00	4.17%	
DISTRICT									
Dept/Div: 80-40 REGIONAL ORGANIZATIONS / First Park									
FINANCIAL									
12-50 FIRSTPARK INVESTMENT	24,097.46	24,796.15	24,236.52	25,000.00	16,637.00	25,000.00	0.00	.00%	
FINANCIAL	24,097.46	24,796.15	24,236.52	25,000.00	16,637.00	25,000.00	0.00	.00%	
First Park	24,097.46	24,796.15	24,236.52	25,000.00	16,637.00	25,000.00	0.00	.00%	
REGIONAL	46,176.46	47,593.15	47,033.52	49,000.00	32,595.00	50,000.00	1,000.00	2.04%	
ORGANIZATIONS									
Dept/Div: 81-20 KENNEBEC CNTY TAX / KENNEBEC CNTY TAX									
ASSESSMENTS									
45-20 KENNEBEC COUNTY TAX	266,694.13	285,399.45	300,846.43	319,743.00	319,743.02	319,743.00	0.00	.00%	
ASSESSMENTS	266,694.13	285,399.45	300,846.43	319,743.00	319,743.02	319,743.00	0.00	.00%	

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 85-80 DEBT SERVICE / Muni Blding Bond 11/2035								
FINANCIAL								
12-20 BOND PRINCIPAL	0.00	0.00	0.00	36,667.00	36,666.67	36,667.00	0.00	.00%
12-25 BOND INTEREST	0.00	0.00	9,446.27	9,775.00	5,000.97	9,311.00	-464.00	-4.75%
FINANCIAL	0.00	0.00	9,446.27	46,442.00	41,667.64	45,978.00	-464.00	-1.00%
Muni Blding Bond 11/2035	0.00	0.00	9,446.27	46,442.00	41,667.64	45,978.00	-464.00	-1.00%
Dept/Div: 85-85 DEBT SERVICE / General Obligation 2036								
FINANCIAL								
12-20 BOND PRINCIPAL	0.00	0.00	0.00	0.00	0.00	24,277.00	24,277.00	100.00%
12-25 BOND INTEREST	0.00	0.00	0.00	5,408.00	0.00	6,253.00	845.00	15.62%
Municipal bond interest								
FINANCIAL	0.00	0.00	0.00	5,408.00	0.00	30,530.00	25,122.00	464.53%
General Obligation 2036	0.00	0.00	0.00	5,408.00	0.00	30,530.00	25,122.00	464.53%
DEBT SERVICE	58,312.40	75,555.60	83,943.27	125,224.00	112,643.84	162,689.00	37,465.00	29.92%
Dept/Div: 90-10 UNCLASSIFIED / ABATEMENTS/ Overlay								
ABATEMENTS								
Abatements, \$5,000 overdrafts	13,894.50	3,472.29	3,222.66	222,952.00	17,730.59	50,000.00	-172,952.00	-77.57%
ABATEMENTS	13,894.50	3,472.29	3,222.66	222,952.00	17,730.59	50,000.00	-172,952.00	-77.57%
ABATEMENTS/ Overlay	13,894.50	3,472.29	3,222.66	222,952.00	17,730.59	50,000.00	-172,952.00	-77.57%
Dept/Div: 90-15 UNCLASSIFIED / Local Tax Relief								
ABATEMENTS								
90-15 Local Tax Relief	0.00	382.80	0.00	10,000.00	0.00	10,000.00	0.00	.00%
ABATEMENTS	0.00	382.80	0.00	10,000.00	0.00	10,000.00	0.00	.00%
Local Tax Relief	0.00	382.80	0.00	10,000.00	0.00	10,000.00	0.00	.00%

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 90-20 UNCLASSIFIED / NON-PROFIT AGENCIES								
ADMINISTRATION								
10-50 MISC.	14,036.00	13,148.00	14,285.00	14,535.00	13,375.00	15,000.00	465.00	3.20%
30 mile River \$2,500, Sr Spectrum \$1,513, Union Meeting House \$5,000 --Family Violence \$1250, KBH \$1000, Maran/Torsey Lakes \$2362, Sexual Assault \$910								
ADMINISTRATION	14,036.00	13,148.00	14,285.00	14,535.00	13,375.00	15,000.00	465.00	3.20%
NON-PROFIT AGENCIES	14,036.00	13,148.00	14,285.00	14,535.00	13,375.00	15,000.00	465.00	3.20%
Dept/Div: 90-40 UNCLASSIFIED / Contingency								
ADMINISTRATION								
10-50 MISC.	3,048.75	1,875.00	6,349.00	25,000.00	0.00	25,000.00	0.00	.00%
ADMINISTRATION	3,048.75	1,875.00	6,349.00	25,000.00	0.00	25,000.00	0.00	.00%
Contingency	3,048.75	1,875.00	6,349.00	25,000.00	0.00	25,000.00	0.00	.00%
Dept/Div: 90-50 UNCLASSIFIED / Snowmobiling								
RECREATION								
30-70 SNOWMOBILING	1,377.00	1,343.86	1,476.00	1,569.00	1,569.00	1,748.00	179.00	11.41%
RECREATION	1,377.00	1,343.86	1,476.00	1,569.00	1,569.00	1,748.00	179.00	11.41%
Snowmobiling	1,377.00	1,343.86	1,476.00	1,569.00	1,569.00	1,748.00	179.00	11.41%
Dept/Div: 90-60 UNCLASSIFIED / Readfield Enterprise Fund								
ADMINISTRATION								
10-50 MISC.	0.00	0.00	15,000.00	10,000.00	0.00	10,000.00	0.00	.00%
ADMINISTRATION	0.00	0.00	15,000.00	10,000.00	0.00	10,000.00	0.00	.00%
Readfield Enterprise Fund	0.00	0.00	15,000.00	10,000.00	0.00	10,000.00	0.00	.00%

FY23 2nd Draft Budget

Expense

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs"		Man Req vs Curr Bud Change %
							Curr Bud Change \$	Change %	
Dept/Div: 90-90 UNCLASSIFIED / Revaluation									
CONTRACT SERVICES									
50-10 ASSESSING AGENT	0.00	0.00	0.00	10,000.00	0.00	4,000.00	-6,000.00	-60.00%	
CONTRACT SERVICES	0.00	0.00	0.00	10,000.00	0.00	4,000.00	-6,000.00	-60.00%	
Revaluation	0.00	0.00	0.00	10,000.00	0.00	4,000.00	-6,000.00	-60.00%	
UNCLASSIFIED	32,356.25	20,221.95	40,332.66	294,056.00	32,674.59	115,748.00	-178,308.00	-60.64%	
Dept/Div: 95-10 GENERAL ASSISTANCE / GENERAL ASSISTANCE									
ADMINISTRATION									
10-50 MISC.	0.00	0.00	211.00	5,500.00	525.00	5,000.00	-500.00	-9.09%	
ADMINISTRATION	0.00	0.00	211.00	5,500.00	525.00	5,000.00	-500.00	-9.09%	
UTILITIES									
40-30 ELECTRIC	102.00	0.00	0.00	4,500.00	0.00	0.00	-4,500.00	-100.00%	
40-60 HEATING	580.34	188.00	0.00	0.00	438.60	0.00	0.00	.00%	
UTILITIES	682.34	188.00	0.00	4,500.00	438.60	0.00	-4,500.00	-100.00%	
GENERAL ASSISTANCE	682.34	188.00	211.00	10,000.00	963.60	5,000.00	-5,000.00	-50.00%	
GENERAL ASSISTANCE	682.34	188.00	211.00	10,000.00	963.60	5,000.00	-5,000.00	-50.00%	
Expense Totals:	5,691,850.18	6,051,412.79	6,630,028.12	6,963,466.00	3,883,275.96	9,068,369.00	2,104,903.00	30.23%	

FY23 2nd Draft Budget

Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept: 10 GENERAL GOVERNMENT CONT'D								
5001 Use of Carry Forward	0.00	0.00	0.00	132,270.00	0.00	242,253.00	109,983.00	83.15%
Conservation \$5,450, Enterprise Fund \$7,000, Roads Operating \$50,000, Roads Capital \$150,000, TS Capital \$19,803, Tax Relief \$10,000								
5003 Trust Fund Use	0.00	0.00	0.00	6,000.00	0.00	6,000.00	0.00	.00%
GENERAL GOVERNMENT	5,671,330.96	5,832,952.78	6,023,565.61	6,131,999.00	5,704,918.99	6,566,378.00	434,379.00	7.08%
Dept: 12 Maintenance								
4010 Fuel Tax	118.41	178.15	0.00	200.00	0.00	0.00	-200.00	-100.00%
Maintenance	118.41	178.15	0.00	200.00	0.00	0.00	-200.00	-100.00%
Dept: 15 BOARDS & COMMISSIONS								
BOARDS & COMMISSIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
Dept: 20 TOWN BUILDINGS O&M								
TOWN BUILDINGS O&M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
Dept: 25 COMMUNITY SERVICES								
1010 ANIMAL CONTROL DOG LICENSE FEE	2,137.00	2,094.00	1,494.00	2,500.00	1,340.00	2,000.00	-500.00	-20.00%
1011 Rabies Clinic	570.00	795.00	360.00	1,000.00	360.00	500.00	-500.00	-50.00%
1012 Dog Vac Fund	115.00	30.00	33.00	0.00	25.00	0.00	0.00	.00%
3000 Age Friendly	8,000.00	0.00	2,429.00	0.00	7,556.00	2,000.00	2,000.00	100.00%
4005 LIBRARY DONATIONS	27,071.00	2,537.00	2,844.00	1,300.00	6,620.00	1,800.00	500.00	38.46%
4010 LIBRARY SALE PROCEEDS	1,217.37	1,071.06	157.50	1,290.00	1,101.76	1,100.00	-190.00	-14.73%
4015 Library Front Desk Contributio	438.12	315.96	254.12	452.00	267.09	450.00	-2.00	-.44%

FY23 2nd Draft Budget

Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept: 25 COMMUNITY SERVICES CONT'D								
4020 Library Non Res Patrons	125.00	100.00	100.00	125.00	125.00	125.00	0.00	.00%
5010 CABLE TV FRANCHISE FEES	30,827.95	14,955.04	15,054.96	30,000.00	30,707.40	30,000.00	0.00	.00%
COMMUNITY SERVICES	70,501.44	21,898.06	22,726.58	36,667.00	48,102.25	37,975.00	1,308.00	3.57%
Dept: 30 RECREATION, PARKS,& ACTIVITIES								
1010 BEACH INCOME	7,007.62	9,644.00	6,958.30	3,500.00	1,338.87	1,500.00	-2,000.00	-57.14%
2021 REC BOARD - BASEBALL	2,518.50	420.00	2,450.58	2,920.00	178.50	3,000.00	80.00	2.74%
2022 REC BOARD - SOCCER	2,135.00	1,955.00	0.00	2,100.00	1,790.00	2,200.00	100.00	4.76%
2023 REC BOARD - SWIMMING	0.00	0.00	450.00	4,500.00	585.00	1,000.00	-3,500.00	-77.78%
2024 REC BOARD - Basketball	3,090.00	4,065.00	0.00	3,150.00	3,450.00	3,500.00	350.00	11.11%
2025 REC BOARD - OTHER RECREATION	40.00	0.00	1,010.00	0.00	1,800.00	0.00	0.00	.00%
2026 Rec Board - Softball	1,381.50	178.00	585.00	1,540.00	0.00	1,600.00	60.00	3.90%
2030 REC BOARD OTHER/DONATIONS	0.00	0.00	0.00	0.00	0.00	500.00	500.00	100.00%
2073 Heritage Days Donations	66.00	368.00	0.00	500.00	155.00	0.00	-500.00	-100.00%
7010 Trails	100.00	2,830.00	600.00	0.00	255.00	0.00	0.00	.00%
RECREATION, PARKS,& ACTIVITIES	16,338.62	19,460.00	12,053.88	18,210.00	9,552.37	13,300.00	-4,910.00	-26.96%
Dept: 40 PROTECTION								
1010 FIRE DEPARTMENT DONATIONS	223.38	0.00	800.00	0.00	10,600.00	0.00	0.00	.00%
1025 Adm Asst Regional Employee	2,520.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
1035 FD Burn Permits online	266.00	338.00	300.00	250.00	290.00	0.00	-250.00	-100.00%
3500 Tower Sites	2,600.00	4,932.40	2,200.00	3,200.00	0.00	3,200.00	0.00	.00%
4050 FD Safety Grant	885.84	0.00	0.00	0.00	0.00	0.00	0.00	.00%
PROTECTION	6,495.22	5,270.40	3,300.00	3,450.00	10,890.00	3,200.00	-250.00	-7.25%

FY23 2nd Draft Budget

Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept: 50 CEMETERIES								
5020 Donations	300.00	100.00	0.00	0.00	0.00	0.00	0.00	.00%
CEMETERIES	300.00	100.00	0.00	0.00	0.00	0.00	0.00	.00%
Dept: 60 Roads & Drainage								
2010 LOCAL ROAD ASSISTANCE	35,612.00	36,560.00	34,164.00	32,000.00	36,672.00	36,000.00	4,000.00	12.50%
2020 HIGHWAY INCOME	1,793.95	0.00	150.00	0.00	0.00	0.00	0.00	.00%
Roads & Drainage	37,405.95	36,560.00	34,314.00	32,000.00	36,672.00	36,000.00	4,000.00	12.50%
Dept: 65 CAPITAL IMPROVEMENTS								
6500 Municipal Bond Proceeds	0.00	0.00	0.00	395,000.00	395,000.00	2,000,000.00	1,605,000.00	406.33%
Municipal Bond Proceeds	0.00	0.00	0.00	0.00	0.00	135,770.00	135,770.00	100.00%
6502 Broadband Grants	0.00	578,000.00	0.00	0.00	24,192.00	0.00	0.00	.00%
6512 Fire Station Addition	0.00	0.00	0.00	45,000.00	0.00	0.00	-45,000.00	-100.00%
6525 Ballfields	0.00	0.00	0.00	36,000.00	0.00	0.00	-36,000.00	-100.00%
Ballfield expansion donations	0.00	0.00	0.00	36,000.00	0.00	0.00	-36,000.00	-100.00%
6550 Sidewalks	8,840.82	16,188.55	10,483.63	14,533.00	9,284.26	15,109.00	576.00	3.96%
MDOT grant	160,000.00	0.00	0.00	0.00	0.00	0.00	0.00	.00%
6570 Transfer Station	168,840.82	594,188.55	10,483.63	490,533.00	428,476.26	2,150,879.00	1,660,346.00	338.48%
9000 Maranacook Dam								
CAPITAL IMPROVEMENTS								
Dept: 70 SOLID WASTE								
7010 TRANSFER STATION FEES	31,582.00	59,906.25	65,836.75	60,000.00	36,069.00	60,000.00	0.00	.00%
7021 Recycle/Comp Bins	56.00	24.00	8.00	500.00	160.00	0.00	-500.00	-100.00%
7023 TS RECYCLABLES - METAL	10,617.15	9,956.55	13,115.00	10,000.00	13,745.40	14,000.00	4,000.00	40.00%
7025 TS RECYCLABLES - OTHER	631.00	467.20	552.00	500.00	606.19	500.00	0.00	.00%
7026 TS Single Sort Recycling	0.00	0.00	0.00	0.00	2,099.95	2,500.00	2,500.00	100.00%

FY23 2nd Draft Budget

Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 YTD	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept: 70 SOLID WASTE CONT'D								
7040 Commercial Haulers Permits	450.00	500.00	0.00	500.00	400.00	300.00	-200.00	-40.00%
7050 TS GRANTS	0.00	0.00	0.00	0.00	20,300.00	0.00	0.00	.00%
7089 TS Fayette Share	59,232.31	64,132.58	65,954.13	65,944.00	42,110.72	67,078.00	1,134.00	1.72%
7090 TS WAYNES SHARE	75,173.56	71,193.80	70,467.80	79,394.00	49,266.48	84,011.00	4,617.00	5.82%
SOLID WASTE	177,742.02	206,180.38	215,933.68	216,838.00	164,757.74	228,389.00	11,551.00	5.33%
Dept: 80 REGIONAL ORGANIZATIONS								
1250 First Park	30,660.00	0.00	0.00	25,000.00	0.00	25,000.00	0.00	.00%
REGIONAL ORGANIZATIONS	30,660.00	0.00	0.00	25,000.00	0.00	25,000.00	0.00	.00%
Dept: 90 UNCLASSIFIED								
3010 Snowmobile Fees	1,343.86	1,476.26	1,568.94	1,569.00	1,747.68	1,748.00	179.00	11.41%
4010 Readfield Enterprise Fund	0.00	0.00	170.00	2,000.00	1,919.95	3,000.00	1,000.00	50.00%
UNCLASSIFIED	1,343.86	1,476.26	1,738.94	3,569.00	3,667.63	4,748.00	1,179.00	33.03%
Dept: 95 GENERAL ASSISTANCE								
1010 GENERAL ASSIST-STATE REIMBURSE	477.64	131.60	0.00	5,000.00	367.50	2,500.00	-2,500.00	-50.00%
GENERAL ASSISTANCE	477.64	131.60	0.00	5,000.00	367.50	2,500.00	-2,500.00	-50.00%
Revenue Totals:	6,181,554.94	6,718,396.18	6,324,116.32	6,963,466.00	6,407,404.74	9,068,369.00	2,104,903.00	30.23%

NEW BUSINESS

RESERVED

Town of Readfield

Financial Procedures

Definitions

General Accounting System

The General Accounting System is a computerized program devised by Harris-TRIO Software, and is called their "Budgetary" program. It provides for a fund-based general ledger with a chart of accounts, automatic posting of journal entries, reporting capability, accounts payable sub-program, and other features (not including payroll).

- Changes in the computerized data for the general accounting system and the Accounts Payable sub-program are made by the Financial Officer and/or the Town Manager. Such changes include additions to the chart of accounts, and changes in account names.

Cash Receipts System

The Cash Receipts system produces a receipt for each transaction, interfaces with and posts to the Tax Collections system, creates a journal entry crediting appropriate revenue and balance sheet accounts, and prepares detailed reports of each day's transactions.

- As changes are needed in the Cash Receipts Program, they are made by the Financial Officer and/or Town Manager. Such changes include adding and deleting accounts, which may be credited.

Accounts Payable System

The Accounts Payable system prepares the Vendor portion of the municipal disbursements warrant, prints checks, produces a check register, and calculates and makes a journal entry. It stores data pertaining to each vendor, including payments made, IRS information, insurance information, etc.

- Changes in the Accounts Payable data are made by the Financial Officer and/or the Town Manager. The most common change is adding a vendor. Other changes include modifying a mailing address or correcting a name.

Payroll System

The Payroll system contains data for each municipal employee. The system produces the Payroll portion of the municipal disbursements warrant, prints checks and a check register, prepares a journal entry, makes various payroll reports, etc.

Town of Readfield
Financial Procedures

- Changes which are needed in the basic data contained in the computerized Payroll System are made by the Financial Officer and/or the Town Manager. Such changes may include adding an employee to the payroll, changing a pay rate, altering a voluntary deduction, changing the account to be charged, or changing the vacation calculation rate.

Procedures:

Journal Entries

Except for the automatic journal entry made in conjunction with processing the vendor payments for the bi-weekly warrant, all manual journal entries are made by the Financial Officer and/or the Town Manager.

Cash Receipts Entries. These entries are made in the computerized cash receipts system. The Financial Officer examines each proposed entry, corrects any obvious errors, and then processes the entry in the computerized accounting system. The proposed entry generated by the cash receipts system (called the Cash Receipts Summary) is filed with the actual entry in the journal entry file folder.

Payroll Entries. These entries are originated in the computerized payroll system. The Financial Officer examines each entry, corrects any obvious errors, and then processes the entry in the computerized accounting system. The proposed entry generated by the payroll system is filed with other payroll reports. The actual entry is filed in the journal entry file folder.

Other types of entries made by the Financial Officer include opening entries, correcting entries, budget and budget adjustment entries. The printed copy of each entry is filed (with supporting documents, if available) in the journal entry file folder.

Cash Receipts

1. Payments to the Town are processed on the day they are received.
2. Money receipts, except for small amounts received for making copies, etc., are processed through the computerized cash receipts system.
3. Cash received at the Town Office is handled by the Collection Clerk, the Town Clerk, and/or the Financial Officer.

Town of Readfield
Financial Procedures

4. At the start of each business day one of the employees listed above unlocks the vault, retrieves the two cash trays (each containing exactly \$200 cash at start-up), inserts them in the cash drawers, and turns on the Cash Receipts program on the computer.
5. One of the same employees listed above then uses the Cash Receipts System to enter pertinent information for each transaction, in accordance with the computerized program.
6. A separate entry is made and a separate receipt is prepared for each transaction. For "over the counter" transactions the original receipt is given to the customer. For mail and telephone transactions the original receipt will be mailed upon request, for a fee. The Town retains the duplicate receipts.
7. The employee who makes each entry records his/her initials as part of the transaction.
8. Other essential aspects of the transaction, such as payer, purpose, amount, account to be credited, etc. are then entered.
9. From time to time one of the employees may enter a "non-cash" transaction in the Cash Receipts System. This type of entry is usually to correct an error, or to credit abatements, or to credit any Town employee payroll deductions for property taxes to that employee's appropriate taxpayer accounts.
10. In addition to recording the transaction and issuing the receipt, the employee completes and issues licenses, documents, etc. for which the customer has paid.
11. At the end of each business day, and at other times on busy days, the Town Clerk, or the Financial Officer (in the Clerk's absence) prints day-end reports, and makes up a bank deposit. The cash trays are then counted by someone other than the user of that tray, confirming that \$200 remains in each tray. Said employee also adds the checks and compares the total to that shown on the Cash Receipts Report, and takes any corrective action which may be needed. The employee then places the cash trays in the vault, locks the door, and closes the cash receipts program on the computers. The proposed journal entry (the Cash Receipts Summary) is delivered to the Financial Officer. The other day-end reports are assembled, stapled, numbered with the journal entry number, dated, and filed.
12. The Town Manager, at his/her discretion, will count the cash trays to verify the cash amounts, on a random basis at least monthly.
13. There is no accounting for the "small amounts received" mentioned in item 2 above. This money amounts to less than \$100.00 a year and is used to make up cash shortages and to purchase small items for office use.

Town of Readfield

Financial Procedures

Bank Deposits

Deposits into the checking account are prepared daily, using the cash receipts of the same business day. Deposits are prepared by the Town Clerk or the Finance Officer, and in their absence by the Collection Clerk.

1. Each deposit slip, the listed checks, and the appropriate amount of cash are placed in a bank bag and given to the Town Manager or another Town employee designated by the Town Manager.
2. The Town Manager or his/her designee transports the bank bag deposits to the bank daily.
3. The employee who transports the deposit obtains a teller's receipt for each deposit and delivers those receipts to the Financial Officer. If the night deposit is used, a teller's receipt is returned to the Town Office inside the returned bank bag.
4. The Financial Officer enters the amount of each teller's receipt into the Town's checking account record after comparing it to the amount credited to the Cash Account on the applicable Cash Receipts Journal Entry. The Financial Officer files the teller's receipts with the copy of the deposit slip.

Disbursement Warrants

Municipal Warrant

The Financial Officer prepares the municipal warrant bi-weekly.

1. The warrant is prepared on alternate Mondays, except for occasional Monday holidays when the warrant is then prepared either on the preceding or following regular business day.
2. The municipal warrant consists of two parts: the employee payroll and the payments to vendors or "accounts payable". Both parts are processed in the Town's computerized accounting system.
3. For specific procedures for these two parts of the warrant, see the separate sections herein on Payroll and Vendors.
4. After completing the two parts of the warrant, the Financial Officer completes a cover sheet with the warrant number, date, and amounts; and assembles the supporting documents.

Town of Readfield

Financial Procedures

5. After preparing the warrant, the Financial Officer delivers it to the Town Manager for his/her review and for presentation to the Select Board for their consideration.
6. The Select Board reviews the warrant at a regular public meeting and decides whether to approve it with any necessary changes. Once approved, three members of the Select Board must then sign the warrant. (In special circumstances, a minimum of two Select Board members may sign the payroll section of the warrant.)
7. The Town Manager delivers the signed warrant to the Financial Officer with instructions regarding any needed changes.
8. The Financial Officer then separates the checks from each other, stamps the Town Manager's signature on each approved check, and distributes the checks.
9. Checks are hand-delivered, held for pickup, electronically transferred or mailed, in accordance with instructions from the recipients.
10. The Financial Officer arranges the warrant in a logical order, and files the warrant.

Municipal Warrant - Payroll

The payroll is prepared by the Financial Officer.

1. Each employee submits a bi-weekly written time sheet to their Supervisor indicating hours worked and hours to be charged to holiday pay, sick leave, vacation, compensatory time and Paid Time Off (PTO). The Supervisor initials each sheet then submits them to the Town Manager who also reviews and initials each time sheet.
2. The Financial Officer then uses the computerized Payroll System to enter and process the appropriate information for each employee, to print payroll checks, and to print payroll reports including a payroll check register.
3. The Financial Officer makes a copy of the check register and files it.
4. The Financial Officer prepares the Federal tax deposit form and the State income tax transmittal form in accordance with the amounts calculated by the computer, and makes a copy of each form.
5. The Financial Officer places the check register, the Federal tax deposit form, the State income tax transmittal form, and the employee time sheets into the warrant. The checks are filed.

Town of Readfield

Financial Procedures

Municipal Warrant - Vendors

The Financial Officer prepares the vendor payments.

1. The Financial Officer receives mailed, faxed, emailed or delivered invoices and other requests for payment, or prepares payments for existing contracts. The Financial Officer refers each payment request to the approving authority (Town Manager, Fire Chief, Public Works Director and others with fiduciary responsibilities or oversight.) for proper coding. The Financial Officer reviews the coding and the Town Manager reviews and/or approves all requests for presentation to the Select Board.
2. The Financial Officer receives and collects the approved payment requests and routine requests not requiring prior approval.
3. According to his/her schedule, the Financial Officer enters each payment request into the computerized Accounts Payable system during the week prior to and/or on the warrant preparation day.
4. After entering all the vendor payment requests for a particular warrant into the computer, the Financial Officer processes them and prints a warrant preview. The Financial Officer then prints vendor checks and a check register, makes the General Journal entry, prints the Vendor Warrant and a Vendor Warrant "Recap", and then files the checks.
5. The Financial Officer makes a copy of the Vendor Check Register and files it.
6. The Financial Officer makes seven copies of the Vendor Warrant Recap for distribution to the Select Board, Town Manager and Town Clerk.
7. The Financial Officer then assembles and places the invoices, other payment requests, the check register, and the printed vendor warrant along with the payroll documents into a complete warrant file folder.

Trust Funds

1. Receipts for and expenditures from the Trust Funds are initially made to and from the General Fund. Receipts are credited to "Due to Trust Fund". Expenditures are debited to "Due from Trust Fund".

Town of Readfield
Financial Procedures

2. From time to time, depending on the inter-fund balance, the Financial Officer will move money into or out of a Trust Fund. If money is moved from the General Fund, the Financial Officer will process a check through the warrant system and send it to the Town's financial advisor for investment. If money is moved from a Trust Fund, the Financial Officer will direct the financial advisor to make a payment to the Town from the invested funds.
3. Whenever a cemetery plot is purchased, the Financial Officer credits 75% of the sales receipt to the "Perpetual Care Principal" account and the remaining 25% to the "Cemetery Expansion" account. The Financial Officer then makes a journal entry in the Trust Funds, debiting the "Due from General Fund" account and crediting the other aforementioned accounts.
4. Whenever a transaction occurs for a specific Trust Fund, the Financial Officer takes note of any other receipts and expenditures attributable to that Trust Fund, and makes a journal entry in the Trust Fund debiting the "Due from General Fund" account and crediting the "Due to General Fund" account, as may be appropriate.
5. After completing steps 3 and 4 above, the Financial Officer checks that the amount in the "Due to Trust Fund" equals the amount in the "Due from General Fund"; and that the amount in the "Due from Trust Fund" equals the amount in the "Due to General Fund".
6. The Financial Officer monitors the Trust Funds investments monthly by examining the monthly reports from the Town's financial advisor.
7. According to the Select Board's Investment Policy, the Town Manager, with advice from the financial advisor and the Financial Officer, decides when to sell investments or to make new investments.
8. Monthly, the Financial Officer distributes the net earnings of the investments (adjusted by gains or losses on the sale of investments) to the various trust fund accounts. The basis for this distribution is the amounts at the beginning of the period apportioned to each Trust Fund purpose or activity (i.e., the principal plus the available interest for expenditure). The result of the distribution is a General Journal entry, made by the Financial Officer.
9. Annually, the Financial Officer reconciles the amount in the Trust Fund Investment Account with the list of securities provided by the financial advisor (each valued at cost).

Town of Readfield

Financial Procedures

Transfer Station

Overview

The Financial Officer performs certain financial tasks related to the Transfer Station. These tasks result in a monthly invoice to the Town of Wayne for its share of costs (including 4 hours per month for the Financial Officer), and a monthly financial report for the Transfer Station Manager and the Town of Wayne.

1. The Transfer Station issues consecutive numbered receipts for any monies received from residents. A Transfer Station employee delivers a duplicate copy of each receipt and the money received on a daily basis to the Town Office. The Collections Clerk enters all numbered receipts into the cash receipt system the following day verifying that consecutive numbered receipts are being used and the correct amount of money is being received.
2. At the end of each month, the Financial Officer prints out the Transfer Station income and expenditures as recorded in the ledger.
3. Using the expenditure entries, the Financial Officer prepares the monthly invoice for the Town of Wayne, the format for which is stored in the computer.
4. Using the income and expenditure accounts, the Financial Officer prepares the financial report, which is also stored in the computer.
5. Monthly, the Financial Officer makes one or more general journal entries charging the Transfer Station accounts for certain administrative costs, property and liability insurance, unemployment insurance, retirement plan costs, and Workers' Compensation Insurance.
6. The Financial Officer mails or faxes the Wayne Town Office copies of each monthly invoice and the monthly financial report showing the crediting of revenues received from all fees, all sales, and payments from Wayne.

Investments

General

Town funds are invested in accordance with an Investment Policy initially adopted by the Select Board on April 28, 2003 and updated on March 1, 2010.

Town of Readfield

Financial Procedures

General Operating Funds

The Town Treasurer (Town Manager) may invest excess General Fund money in one or more Certificates of Deposit in financial institutions of his/her choosing with places of business in Central Maine. No more than \$250,000 (or the current FDIC limit) may be invested in any such financial institution, and no such Certificate shall exceed one year in duration.

The financial institutions may be commercial banks, savings banks, credit unions, savings and loan associations, etc., as long as the investments, individually or collectively are fully covered by the FDIC.

Except for said Certificates of Deposit, all of the Town's General Fund money shall be placed in a Cash Management Sweep Account in a financial institution with a place of business in Central Maine. The daily amounts not needed to cover checks presented to the institution for payment shall be invested by said institution for the Town's credit in collateralized Repurchase Agreements, per the Town's contract with the financial institution.

Trust Fund Portfolio

The Town's Trust Funds shall be invested by the Town Treasurer (Town Manager) in securities (stocks, bonds, money market accounts, etc.) according to the Select Board's Investment Policy for Trust Portfolio, as initially approved on May 27, 2003 with updates on July 21, 2003 and March 1, 2010.

Reports

The Financial Officer prepares the following financial reports at the indicated frequencies:

- a. Revenue and Expenditure Budgetary Reports -- monthly.
- b. Unemployment Compensation Reports -- quarterly.
- c. Federal and State tax reports for the Internal Revenue Service & Maine Revenue Service -- quarterly. (No detail provided for State reports.)
- d. Employee's tax reports -- annually.
- e. Vendor's 1099s -- annually.
- f. Year-end reports for the auditor -- annually. (No detail provided.)
- g. Special reports -- as needed. (No detail provided.)

Daily cash receiving reports generated by the Town Clerk are outlined previously in the *Cash Receipts* section.

Revenue and Expenditure Budgetary Reports

Town of Readfield

Financial Procedures

The Financial Officer prints out and copies Budgetary Reports for Revenues and for Expenditures at the end of each month for distribution to the Town Manager and Select Board.

The Revenue Report is a listing of each separate revenue account, with estimated annual income, actual receipts to date, and the uncollected balance expected by fiscal year end.

The Expenditure Report is a listing of every separate expenditure account with the amount budgeted, expenditures to date, and the unexpended (or over-expended) balance.

Unemployment Compensation Report

The Financial Officer prepares the quarterly Unemployment Compensation Report on forms provided by the Maine Municipal Association (MMA), and consistent with instructions provided by MMA, using the payroll system's Unemployment Compensation Report and the Retirement Benefit Report for the quarter for eligible employees.

The Financial Officer enters the appropriate amounts on each employee's line on the MMA form, enters the names and related information for each employee not pre-printed on the form, deletes employees not paid during the quarter, enters page totals and report totals. The Financial Officer cross-checks the completed Unemployment Compensation Report against the quarterly Pay Summary Report to assure that only eligible employees are listed on the Unemployment Compensation Report. The Financial Officer mails the completed Unemployment Compensation Report form to MMA prior to the applicable deadline.

Federal Tax Report

To prepare the quarterly Federal Tax Report (Form 941), the Financial Officer uses the quarterly Payroll Tax Summary.

1. The first step is to prepare manually a summary of the items to be entered on the 941. The line items are Total Wages, Federal Income Tax Withheld, Social Security Wages, Social Security Taxes Paid, Medicare Wages, and Medicare Taxes Paid.
2. The Financial Officer then manually prepares a list of tax deposits made with dates, amounts and confirmation numbers.
3. Next, a draft Form 941 is prepared including the Tax Liability schedule.
4. If the total tax liability does not equal the amounts owed and/or deposited (subject to rounding differences), the Financial Officer determines the reasons for the discrepancies and initiates corrective action. Such action could be an additional payment with the Form 941, or a request for credit in the next quarter, or a correcting journal entry.

Town of Readfield
Financial Procedures

5. The Financial Officer signs and mails the Form 941 (with any required additional payment) to the Federal Government prior to the applicable deadline.

Employee's Tax Reports

The Financial Officer prints out employee reports at the conclusion of the calendar year, as follows:

1. The Financial Officer prints out calendar year-end payroll reports using the Payroll System, including the W-2 Audit Report.
2. If the W-2 Audit Report appears, upon careful inspection, to be free of errors, the Financial Officer prints the W-2's and checks the totals for accuracy.
3. The Financial Officer then prepares the W-3 transmittal for the W-2's.
4. The Financial Officer prepares a Maine State Form W-3ME.
5. The Financial Officer mails the applicable copies of the W-2 and the W-3 to the Social Security Administration, transmits the W-3ME electronically to the State of Maine, and either delivers or mails the employee's copies to each employee.
6. The town's copies of W-2's and W-3 are filed with the quarterly 941's and other income tax documents for said calendar year.

Vendor's 1099s

1. The Financial Officer determines which vendors need to receive Form 1099s at calendar year-end, based upon the prior year's action and on knowledge of the current year's vendors.
2. The amounts paid to each such vendor are then obtained by the Financial Officer from the computer records (the first half of the calendar year from the prior fiscal year entries; and the last half of the calendar year from the current fiscal year entries). Said amounts are categorized as required on the 1099-Misc form.
3. The Financial Officer then enters in the computer the name, address and identification number of each such vendor. Information is obtained from W-9's.
4. The Financial Officer prints the 1099-Misc forms, using the information in the computer.
5. The Financial Officer obtains the totals needed for the 1096 transmittal form by adding the amounts on the 1099s and then types the 1096.

Town of Readfield
Financial Procedures

6. The Financial Officer then mails the 1099s to the vendors and the 1096 to the Federal Government, making sure that the figures on the 1099s total the applicable figures on the 1096.
7. The State of Maine does not want a copy of each 1099 nor of the 1096.

Reconciliations:

General

1. The Financial Officer makes the reconciliations of financial balances.
2. Reconciliations are routinely done for these ledger accounts:
 - a. 'Cash' compared to bank statement balances.
 - b. All Property Tax Receivable accounts compared to the printouts of unpaid tax accounts.
 - c. Motor Vehicle Registration Fees payable (to the State) compared to the un-submitted registration forms.
 - d. Inland Fisheries and Wildlife payable (to the State) compared to the monthly report.
 - e. Dog License Fees payable (to the State) compared to the unreported dog license fees.
3. Records of reconciliations are maintained and retained with other detailed financial records.

Checking Account

1. Each month the Financial Officer reconciles the bank statements against the corresponding ledger account and against the manual checking record.
2. The Financial Officer adds the balance on the Cash Management Sweep statement to the balance on the Business Checking statement to obtain the balance.
3. The Financial Officer prints out the ledger account 'Cash in Checking' as of the end of the month.
4. The Financial Officer adjusts the bank balance by deducting the total amount of outstanding checks.

Town of Readfield

Financial Procedures

5. The Financial Officer then determines the differences between the adjusted bank balance and the ledger account balance, and between the adjusted bank balance and the manual checking record.
6. The Financial Officer then identifies the individual items that comprise these differences, which are commonly:
 - a. Deposits in transit.
 - b. Outstanding checks.
 - c. Bad checks.
 - d. Deposit errors.
 - e. Unrecorded service charges.
 - f. Unrecorded interest earned.
7. The Financial Officer enters said items on the reconciliation document, achieving a total for the ledger account, and for the manual checking record which equals the adjusted bank balance.
8. The Town Manager reviews and signs the reconciliation document.
9. The Financial Officer files said document with the bank account reconciliations from prior months.

Property Taxes

1. The Financial Officer reconciles the Property Tax Receivable ledger accounts with the printouts of unpaid taxes generated by the computerized Tax Collections System.
2. This reconciliation is performed at the end of each month for prior year's taxes, and current year's taxes.
3. Reconciliations are made separately for each year for which there are unpaid taxes, and separately for Personal Property and Real Estate taxes.
4. The Financial Officer prints out lists of unpaid Personal Property and Real Estate taxes from the Tax Collections system.
5. If the ledger amount differs from the total of the applicable list of unpaid taxes, the Financial Officer examines each transaction to identify the discrepancies.
6. The Financial Officer makes adjustments in the ledger account and/or in the accounts of the individual taxpayers, to eliminate any discrepancies and achieve balance.
7. The Town Manager reviews and approves the reconciliation documents.

Town of Readfield
Financial Procedures

8. The Financial Officer files each month's reconciliation documents in a separate file folder in the Unpaid Taxes section of the general files.

Collections for the State

1. The Town issues motor vehicle renewal registrations, hunting and fishing licenses, recreation vehicle (boat, ATV and snowmobile) registrations, plumbing permits and dog licenses, and collects sales taxes for certain transactions, all of which involve receipts that are paid periodically to the State of Maine.
2. As money for the State is received, it is recorded in the Cash Receipts system in the appropriate liability account.
3. When payments are made to the State, the liability accounts are debited.
4. At any time, the credit balance in each such liability account should be represented by the State's copies of applicable registration forms and licenses, which have not been transmitted to the State; or the amounts collected but not reported to the State (for dog licenses and sales tax).
5. The Financial Officer reconciles the credit balances in these liability accounts monthly.
6. The process involves adding the amounts due to the State from the unsubmitted documents (or unreported fees) in one category (i.e., boat registrations) and comparing that total to the credit balance in the applicable ledger account.
7. If the figures do not agree, the Financial Officer examines the individual transactions to identify the error(s) and then makes the necessary journal entry or takes other corrective action to achieve balance.
8. The Town Manager reviews and signs each reconciliation document.
9. Records of these reconciliations are retained in the files until the financial records for the fiscal year have been audited, and are then destroyed.

Tax Billing

1. Property tax information is entered into the Tax Billing System by the Assessors' Agent. This information includes names, addresses, valuations, map and lot numbers, exemptions, and related data.
2. When all entries have been made for a fiscal year (as of the prior April 1), the tax commitment book is printed from the computer system. The computer automatically

Town of Readfield

Financial Procedures

posts each taxpayer's new tax amount to the proper account for the applicable year in the Tax Collection System. A file is created containing each property owner's tax bill information by the Financial Officer. The tax bills are outsourced to a vendor for printing and mailing.


3. The Financial Officer sends the Tax Club booklets by first class mail to the taxpayers in the Tax Club.
4. When supplemental taxes are assessed and approved by the Board of Assessors, they are entered into the Tax Billing System by the Assessors' Agent or Financial Officer.
5. When abatements are approved by the Board of Assessors and/or by the Select Board, they are entered into the computer system by the Assessors' Agent or Financial Officer.

Summary

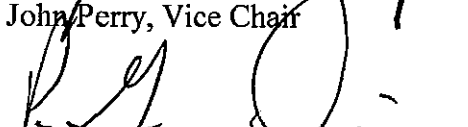
The above information is meant to provide guidance for the various processes that involve financial transactions for the Town. Detailed instructions for computer entry and processing are available through the specific program instructions and help manuals.


After due review and consideration, these Financial Procedures are adopted by majority vote of the Select Board on June 7, 2010.

Members:


Kathryn Mills Woodsum, Chair



John Perry, Vice Chair


P. Greg Durgin

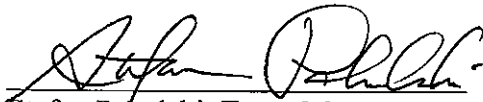

Amanda Mank

Town of Readfield
Financial Procedures

And:



Teresa Shaw, Financial Officer



Stefan Pakulski, Town Manager

**EMPLOYMENT AGREEMENT & CONTRACT
TOWN OF READFIELD AND ERIC W. DYER**

This Employment Agreement & Contract outlines the terms and conditions of employment for the position of Town Manager by and through the Select Board of the Town of Readfield, Maine and Mr. Eric W. Dyer. The effective date of this agreement is ~~April 1, 2021.~~ 1, 2022.

Duties and Appointments

Mr. Eric W. Dyer agrees to perform faithfully and diligently the duties of Town Manager, fulfilling all statutory obligations for Town Manager as described in Maine law, together with obligations as described in Town Manager's Roles and Responsibilities as approved on 02/10//2014, attached hereto as Exhibit A.

It is expected that the Town Manager will also serve the following annual administrative appointments: Tax Collector, Treasurer, Road Commissioner, ~~Transfer Station Manager~~, and Welfare Administrator as prescribed by the Town of Readfield's ordinances and procedures, including any other municipal positions to which appointed by the Select Board.

Salary

The Town Manager shall receive a \$~~3,000~~ (Insert amount here) bonus in Fiscal Year ~~2021~~ 2022 paid as ~~three \$1,000 installments with the first payroll of the month in April, May, and June of 2021.~~ in the first payroll of March 2022.

Annual salary shall be payable in accordance with the payroll procedures in place for all Town employees. Base salary as of July 1, ~~2020~~ 2022 shall be \$ ~~78,000~~ 82,000. Annually at the anniversary of this contract, beginning on July 1, ~~2022~~ 2023, a minimum salary change of the Northeast Regional Consumer Price Index for all goods and services for the 12-month period ending in April of the current year will be implemented. The Select Board reserves the right to supplement the CPI adjustment with additional merit pay, as deemed appropriate at the sole discretion of the Select Board.

Performance Evaluations

A ~~full 360 degree~~ Performance Evaluation will be conducted annually by the anniversary of employment, ~~which may include a full 360 degree review component,~~ including comments developed in advance by ~~the~~ Town Manager. Results, including any plans for improvement, will be jointly developed and signed by the Select Board and by the Town Manager and included in the Town Manager's personnel file. Less formal semi-annual reviews ~~will~~ ~~may~~ be held to determine progress and any resources or support necessary to help achieve or adjust to evolving priorities. The evaluation tools and documents to be used in the annual and semi-annual evaluations are attached to and incorporated as part of this contract. These documents may be amended by mutual agreement.

Personal Time Off

PTO will be granted at 23 days per year. PTO will be cumulative and any unused balance may be carried forward to subsequent years. Total PTO accrual, at the end of the Fiscal Year, will not exceed 120 hours. Upon separation, the Town will compensate the Town Manager for 100% of all accrued PTO-based upon the Town Manager's salary as of the date of separation.

Health and Dental and Vision Insurance

The Town shall pay 100% of the cost of the health insurance through the MMEHT POS 200 plan for the Town Manager, and 100% of the dental and vision insurance premium for the Town Manager. If the Town Manager elects any additional dependent insurance premiums, the Town Manager shall pay for such cost. Any consideration of a plan change during the contract period will be negotiated jointly by the Select Board and Town Manager. Town will establish an employee account in the amount equal to the maximum out of pocket requirements for the POS 200 plan to be paid towards the out of pocket maximum associated with the POS 200 plan.

Retirement / Dependent Care

The Town participates in the Social Security System. Both the Town and the Town Manager shall make the required respective contribution to the System, the amounts of the contributions to be determined in accordance with federal law. The Town shall also contribute to the ~~International City Manager's Retirement Corporation or similar~~ Town Manager's retirement plan retirement plan five (5.00%) percent of the Town Manager's annual salary. Contributions and payment shall be made in accordance with the plan in place for the Town of Readfield.

Travel Allowance

At his discretion, the Town Manager shall use private transportation on Town business. He will be paid for all actual and necessary use of private transportation on Town business at the current IRS mileage reimbursement rate for private vehicles or the actual cost of the transportation for mass transit. Incidental vehicle expenses (tolls and parking) will be reimbursed when documented with any other travel expenses on an expense report along with receipts.

Professional Development

The Town agrees to budget for and pay for the professional dues, subscriptions, travel and seminar registrations and related expenses of the Town Manager for professional participation, meetings, workshops and training adequate to continue his professional development. Said participation on Town time may include the international City Manager's Association, Maine Town and City Manager's Association, and other national, regional, state and local groups that the Town Manager and Select Board agree are desirable. The Town Manager may attend the Maine Municipal Association convention and the Maine Town and City Management annual meeting. Subject to annual budget constraints, the Town Manager may attend either the International City Manager's Association or National League of Cities annual meeting on a biennial basis.

Term and Termination

The initial Term of this contract shall be three years extending from July 1, 2021 2022 through June 30, 2024 2025. The Select Board shall notify the Town Manager on or prior to June 30, 2022-2023 as to whether it wishes to negotiate a one-year extension of this contract through 2025 2026, and again prior to June 30, 2023 2024 as to whether it wishes to negotiate a one-year extension of this contract through 2026 2027. A one-year extension will occur automatically if no notice received prior to June 30.

The Select Board may terminate the Town Manager's contract for cause or malfeasance at any time. No severance payment or continuation of health or dental insurance will be required of the Town in the event of termination for cause or malfeasance.

The Select Board may choose, for any reason, without the requirement to prove cause or malfeasance, to terminate or decline to renew the Town Manager's contract at any time. In this case, the Town will pay the Town Manager a severance amount equal to three months (25%) of the current annual

salary and continue the Town Manager's health and dental insurance for three months from the date of termination, or end of the contract period in the event of non-renewal.

The Town Manager will give three months prior notice in the event he intends to resign his employment with the Town, without any severance pay or additional benefits beyond the date of resignation, unless otherwise negotiated with the Select Board.

Indemnification

The Town will defend and indemnify the Town Manager against any tort, professional liability claim or demand or other legal action, whether or not it appears to have merit, arising out of an alleged act or omission occurring in the performance of the Town Manager's duties, except if the claim alleges fraud or other intentional torts or a criminal act, and as prohibited by law. The Town will either litigate or compromise and settle any such claim or suit and pay the amount of any judgment or settlement rendered thereon, whether levied against the Town of Readfield or the Town Manager personally. Indemnification will extend beyond termination of employment, to provide full and complete protection to the Town Manager, by the Town of Readfield, as described herein, for any acts lawfully undertaken or committed as Town Manager, regardless of whether the notice or filing of such a claim or lawsuit occurs during or after the Town Manager's employment with the Town.

Other Benefits and Obligations

Some other benefits and obligations shall be provided in accordance with the management and Personnel Policies of the Town of Readfield. The provisions in the Personnel Policies on Work Performance Evaluation, Grievances, Discipline and Appeals do not apply to the employment of the Town Manager. In lieu of these procedures, this contract will refer to MMA's guidelines on these items.

Signatures

Town Manager:

Read and agreed to: _____ Date: _____
Mr. Eric W. Dyer, Town Manager

Select Board for the Town of Readfield:

Read and agreed to:

~~Bruce Bourgoine~~ Dennis Price, Chair

~~Dennis Price~~ Kathryn Mills Woodsum, Vice Chair

~~Chris Sammons~~ Carol Doorenbos

~~Kathryn Mills Woodsum~~ Ralph Eno

~~Ralph Eno~~ Sean Keegan

Date

OTHER BUSINESS