

TOWN OF BUCKSPORT
OVERALL BUDGET COMPARISON FOR FISCAL YEAR 7-1-2012 TO 6-30-2013

Account Number	Account Name	2009-2010 Budget	2009-2010 Actual	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	2012-2013 Budget	Increase Decrease	Percent Change
<u>EXPENDITURES:</u>									
50	General Government	\$ 1,284,357	\$ 1,170,804	\$ 1,303,213	\$ 1,236,977	\$ 1,372,321	\$ 1,340,835	\$ (31,486)	-2.29%
51	Protection	\$ 1,359,836	\$ 1,268,939	\$ 1,390,121	\$ 1,311,185	\$ 1,419,497	\$ 1,479,831	\$ 60,334	4.25%
52	Street & Ways	\$ 861,935	\$ 778,089	\$ 887,757	\$ 869,493	\$ 914,680	\$ 929,815	\$ 15,135	1.65%
53	Health & Sanitation	\$ 413,552	\$ 375,038	\$ 412,406	\$ 374,237	\$ 410,008	\$ 405,007	\$ (5,001)	-1.22%
54	Com. & Social Agencies	\$ 57,602	\$ 50,207	\$ 57,102	\$ 54,451	\$ 51,742	\$ 56,471	\$ 4,729	9.14%
55	Education	\$ 5,378,158	\$ 7,098,835	\$ 5,287,017	\$ 5,348,040	\$ 5,443,585	\$ 5,758,075	\$ 314,490	5.78%
56	Recreation & Cultural	\$ 223,336	\$ 185,856	\$ 223,542	\$ 189,395	\$ 225,110	\$ 225,188	\$ 78	0.03%
57	Capital Program	\$ 566,000	\$ 566,000	\$ 573,900	\$ 545,000	\$ 662,700	\$ 543,500	\$ (119,200)	-17.99%
58	Debt Service	\$ 20,772	\$ 20,772	\$ 15,412	\$ 15,412	\$ 15,412	\$ 15,412	\$ -	0.00%
59	Cemetery	\$ 4,120	\$ 4,120	\$ 4,120	\$ 4,120	\$ 4,120	\$ 4,120	\$ -	0.00%
60	County Tax	\$ 230,562	\$ 230,562	\$ 247,236	\$ 247,236	\$ 259,087	\$ 266,619	\$ 7,532	2.91%
64	Overlay	\$ -	\$ 4,155	\$ -	\$ 67,650	\$ -	\$ -	\$ -	n/a
65	TIF	\$ -	\$ 699,791	\$ -	\$ 668,303	\$ -	\$ -	\$ -	n/a
66	Uncategorized Expenses	\$ -	\$ 518,077	\$ -	\$ 67,297	\$ -	\$ -	\$ -	n/a
Total Budget Expend.		\$ 10,400,230	\$ 12,971,246	\$ 10,401,826	\$ 10,998,796	\$ 10,778,262	\$ 11,024,873	\$ 246,611	2.29%
Total Municipal Budget		\$ 5,022,072	\$ 5,872,411	\$ 5,114,809	\$ 5,650,756	\$ 5,334,677	\$ 5,266,798	\$ (67,879)	-1.27%
Total School Budget		\$ 5,378,158	\$ 7,098,835	\$ 5,287,017	\$ 5,348,040	\$ 5,443,585	\$ 5,758,075	\$ 314,490	5.78%
<u>REVENUES:</u>									
1001	Property Tax School	\$ 5,378,158	\$ 5,378,158	\$ 5,287,017	\$ 5,287,017	\$ 5,443,585	\$ 5,758,075	\$ 314,490	5.78%
1001	Property Tax Municipal	\$ 2,107,079	\$ 3,330,974	\$ 2,287,862	\$ 3,455,145	\$ 2,368,166	2,305,727	\$ (62,439)	-2.64%
1002	Supplemental	\$ -	\$ 11,567	\$ -	\$ 7,738	\$ -	\$ -	\$ -	n/a
1003	Motor Vehicle Excise	\$ 570,000	\$ 663,456	\$ 575,000	\$ 644,422	\$ 575,000	\$ 575,000	\$ -	0.00%
1004	Boat Excise	\$ 4,500	\$ 5,836	\$ 4,500	\$ 5,683	\$ 4,500	\$ 4,500	\$ -	0.00%
1005	Auto Registration Fees	\$ 16,000	\$ 17,763	\$ 16,000	\$ 17,072	\$ 16,000	\$ 16,000	\$ -	0.00%
1006	Recre. Veh. Registration Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
1007	Interest on Taxes	\$ 19,000	\$ 32,235	\$ 19,000	\$ 31,925	\$ 19,000	\$ 19,000	\$ -	0.00%
1008	Interest on Investment	\$ 100,000	\$ 165,578	\$ 100,000	\$ 150,472	\$ 100,000	\$ 50,000	\$ (50,000)	-50.00%
1009	Tax Lien Cost	\$ 8,504	\$ 12,276	\$ 9,945	\$ 13,724	\$ 9,945	\$ 10,331	\$ 386	3.88%
1010	Town Clerk Revenues	\$ 7,500	\$ 10,905	\$ 7,500	\$ 12,145	\$ 7,500	\$ 7,500	\$ -	0.00%
1011	TIF Revenues	\$ 92,500	\$ 92,500	\$ 100,895	\$ 100,895	\$ 151,997	\$ 181,385	\$ 29,388	19.33%
1012	Surplus	\$ 300,000	\$ -	\$ 333,900	\$ -	\$ 364,055	\$ 273,500	\$ (90,555)	-24.87%
1013	Miscellaneous Income	\$ 1,000	\$ 12,923	\$ 1,000	\$ 2,315	\$ 1,000	\$ 1,000	\$ -	0.00%
1014	Homestead Reimbursement	\$ 96,082	\$ 96,082	\$ 73,082	\$ 72,814	\$ 72,814	\$ 74,952	\$ 2,138	2.94%
1016	BETE Reimbursement	\$ 464,942	\$ 464,976	\$ 455,000	\$ 455,120	\$ 496,900	\$ 581,071	\$ 84,171	16.94%
1017	Fee in Lieu of Taxes	\$ -	\$ 10,810	\$ 10,800	\$ 10,810	\$ 10,800	\$ 10,800	\$ -	0.00%

TOWN OF BUCKSPORT
OVERALL BUDGET COMPARISON FOR FISCAL YEAR 7-1-2012 TO 6-30-2013

Account Number	Account Name	2009-2010 Budget	2009-2010 Actual	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	2012-2013 Budget	Increase Decrease	Percent Change
1018	Copy Fees	\$ -	\$ -	\$ -	\$ 355	\$ -	\$ -	\$ -	n/a
1201	Planning Board Fees	\$ 1,000	\$ 3,220	\$ 1,000	\$ 6,895	\$ 1,000	\$ 1,000	\$ -	0.00%
1202	Code Enforcement Fees	\$ 9,000	\$ 9,504	\$ 9,000	\$ 8,405	\$ 9,000	\$ 9,000	\$ -	0.00%
1203	Plumbing Inspect. Fees	\$ 3,500	\$ 3,008	\$ 2,500	\$ 3,377	\$ 2,500	\$ 2,500	\$ -	0.00%
1301	General Assistance Reim.	\$ 4,000	\$ 2,375	\$ 4,000	\$ 2,229	\$ 5,000	\$ 5,000	\$ -	0.00%
1302	Tree Growth Reimbursement	\$ 14,000	\$ 23,942	\$ 14,000	\$ 19,822	\$ 14,000	\$ 14,000	\$ -	0.00%
1303	State Revenue Sharing	\$ 435,000	\$ 384,870	\$ 300,000	\$ 311,061	\$ 300,000	\$ 300,000	\$ -	0.00%
1304	Veteran Ex. Reimbursement	\$ 2,000	\$ 3,361	\$ 2,000	\$ 2,413	\$ 2,000	\$ 2,000	\$ -	0.00%
2001	Fire Protection Subsidies	\$ 26,340	\$ 26,484	\$ 26,628	\$ 28,916	\$ 31,203	\$ 30,651	\$ (552)	-1.77%
2002	Ambulance User Fees	\$ 189,030	\$ 337,542	\$ 193,630	\$ 377,696	\$ 188,205	\$ 188,205	\$ -	0.00%
2003	Ambulance Subsidies	\$ 36,945	\$ 37,741	\$ 38,537	\$ 39,608	\$ 40,678	\$ 54,626	\$ 13,948	34.29%
2004	Non Receipting Collection Rev.	\$ 98,075	\$ -	\$ 98,075	\$ -	\$ 103,500	\$ 103,500	\$ -	0.00%
2005	Miscellaneous Fire Revenues	\$ -	\$ 2,916	\$ -	\$ 259	\$ -	\$ -	\$ -	n/a
2201	Police Revenues	\$ 2,000	\$ 7,349	\$ 2,000	\$ 5,913	\$ 2,000	\$ 2,000	\$ -	0.00%
2203	Animal Control Fees	\$ 2,000	\$ 5,094	\$ 2,000	\$ 2,943	\$ 2,000	\$ 2,000	\$ -	0.00%
2401	Dispatch Subsidies	\$ 11,600	\$ 11,774	\$ 11,948	\$ 12,068	\$ 12,187	\$ 12,030	\$ (157)	-1.29%
3001	Highway Dept. Revenues	\$ 1,000	\$ 320	\$ 1,000	\$ 2,767	\$ 1,000	\$ 1,000	\$ -	0.00%
3003	Highway Block Grant	\$ 68,100	\$ 67,524	\$ 64,150	\$ 67,524	\$ 64,150	\$ 64,150	\$ -	0.00%
4001	Solid Waste Subsidies	\$ 86,237	\$ 84,306	\$ 89,079	\$ 87,702	\$ 88,897	\$ 88,944	\$ 47	0.05%
4002	Recycling Revenues	\$ 9,500	\$ 27,098	\$ 16,000	\$ 41,208	\$ 18,035	\$ 24,600	\$ 6,565	36.40%
4003	Solid Waste Fees	\$ 46,500	\$ 62,591	\$ 51,200	\$ 57,842	\$ 51,200	\$ 49,720	\$ (1,480)	-2.89%
4004	MCR Revenues	\$ 45,000	\$ 57,551	\$ 45,000	\$ 54,422	\$ 45,000	\$ 45,000	\$ -	0.00%
4005	Budgetary Solid Waste Rev.	\$ 65,932	\$ 65,932	\$ 70,284	\$ 70,295	\$ 72,929	\$ 68,807	\$ (4,122)	-5.65%
4006	Spofford Funds	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%
4007	Health Advisory Rev.	\$ -	\$ 998	\$ -	\$ 650	\$ -	\$ -	\$ -	n/a
6001	Educational Revenues	\$ -	\$ 1,586,393	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
6002	Adult Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
7001	Rec. Subsidies	\$ 8,297	\$ 8,447	\$ 8,546	\$ 8,632	\$ 8,717	\$ 8,891	\$ 174	2.00%
7002	Recreation Department Rev.	\$ 25,587	\$ 24,611	\$ 21,883	\$ 28,052	\$ 22,505	\$ 21,880	\$ (625)	-2.78%
7003	Soccer Fees	\$ -	\$ 1,110	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
7004	Recreation Facility Rent	\$ 8,922	\$ 8,916	\$ 9,145	\$ 9,145	\$ 9,374	\$ 9,608	\$ 234	2.50%
7005	Senior Fitness Activity Fees	\$ 800	\$ 1,116	\$ 800	\$ 1,011	\$ 1,000	\$ 1,000	\$ -	0.00%
7006	Snowmobile Revenues	\$ 1,100	\$ 1,602	\$ 1,100	\$ 1,536	\$ 1,100	\$ 1,100	\$ -	0.00%
7007	Cable TV Revenues	\$ 27,000	\$ 43,246	\$ 32,000	\$ 46,507	\$ 35,000	\$ 40,000	\$ 5,000	14.29%
7008	Mooring and Docking Fees	\$ 2,000	\$ 3,870	\$ 320	\$ 3,355	\$ 320	\$ 320	\$ -	0.00%
TOTAL BUDGET REV.		\$ 10,400,230	\$ 13,215,349	\$ 10,401,826	\$ 11,574,402	\$ 10,778,262	\$ 11,024,873	\$ 246,611	2.29%
Total School Revenues		\$ -	\$ 1,586,393	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Total Municipal Rev.		\$ 2,914,993	\$ 2,919,823	\$ 2,826,947	\$ 2,832,239	\$ 2,966,511	\$ 2,961,071	\$ (5,440)	-0.18%
Total Property Taxes		\$ 7,485,237	\$ 8,709,132	\$ 7,574,879	\$ 8,742,162	\$ 7,811,751	\$ 8,063,802	\$ 252,051	3.23%

TOWN OF BUCKSPORT
Budget Comparison

APPROVED 6-28-12

REVENUE DETAILS

Account Number	Account Name	Details	Rate of Incr./ (Decr.)	2012-2013 Budget	2011-2012 Budget	Decrease Increase	Percent Change
50	GENERAL GOVERNMENT						
1001	Property Tax	Schools Municipal Net Tax Commitment/ \$ projected valuation=\$ Property Tax Rate 12.94 mils Overlay \$430,768		5,758,075 2,305,727	5,443,585 2,368,166	314,490 (62,439)	5.78% -2.64%
1002	Supplemental This is a tax paid by	Actual receipts last seven years 2005- 47,316 2006- 30,158 -36.26% 2007- 29,490 -2.22% 2008- 21,534 -26.98% 2009- 25,783 19.73% 2010- 11,567 -55.14% 2011- 7,738 -33.10% Average = 24,798		-	-	-	n/a
1003	Excise Tax This is a tax paid by vehicle owners each year. The amount of tax decreases as the age of the vehicle increases. The rates are .024 yr. 1, .0175 yr. 2, .0135 yr. 3, .01 yr. 4, & .0065 yr 5 .004 last year and older	Actual receipts last nine years 2003- 645,766 2004- 668,815 3.57% 2005- 705,497 5.48% 2006- 717,773 1.74% 2007- 715,208 -0.36% 2008- 718,853 0.51% 2009- 669,992 -6.80% 2010- 663,456 -0.98% 2011- 644,422 -2.87% Average = 683,309		575,000	575,000	-	0.00%
1004	Boat Excise Tax A tax paid by boat owners each year. The amount of the tax is based on the length of the boat size or the motor and the age of the boat	Actual receipts last nine years 2003- 6,454 2004- 6,219 -3.64% 2005- 6,774 8.92% 2006- 6,456 -4.69% 2007- 6,417 -0.60% 2008- 5,907 -7.95% 2009- 5,439 -7.93% 2010- 5,836 7.31% 2011- 5,683 -2.63% Average = 6,132		4,500	4,500	-	0.00%

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Budget Comparison

APPROVED 6-28-12

REVENUE DETAILS

Account Number	Account Name	Details	Rate of Incr./(Decr.)	2012-2013 Budget	2011-2012 Budget	Decrease Increase	Percent Change
1005	Auto Registration Fees	Actual receipts last nine years		16,000	16,000	-	0.00%
	Fee retained to register a vehicle at the Town Office. Re-registration fee is \$3.00 while new registration is \$4.00.	2003-	17,919				
		2004-	17,945	0.15%			
		2005-	18,365	2.34%			
		2006-	19,640	6.94%			
		2007-	19,178	-2.35%			
		2008-	18,485	-3.61%			
		2009-	18,053	-2.34%			
		2010-	17,763	-1.61%			
		2011-	17,072	-3.89%			
		Average =	18,269				
1007	Interest on Taxes	Actual receipts last nine years		19,000	19,000	-	0.00%
	Interest charged for delinquent tax bills. The State Treasurer sets this rate annually. Rate for 2012 is 7%.	2003-	21,132				
		2004-	22,645	7.16%			
		2005-	17,675	-21.95%			
		2006-	20,150	14.00%			
		2007-	33,058	64.06%			
		2008-	35,068	6.08%			
		2009-	33,800	-3.62%			
		2010-	32,235	-4.63%			
		2011-	31,925	-0.96%			
		Average =	27,521				
1008	Interest on Investment	Actual receipts last ten years		50,000	100,000	(50,000)	-50.00%
	Interest earnings have been determined based on an estimated interest earning of 1.21%. See spreadsheet for details.	2002-	170,762				
		2003-	130,011	-23.86%			
		2004-	125,591	-3.40%			
		2005-	145,970	16.23%			
		2006-	291,337	99.59%			
		2007-	432,880	48.58%			
		2008-	464,125	7.22%			
		2009-	312,435	-32.68%			
		2010-	165,578	-47.00%			
		2011-	150,472	-9.12%			
		Average =	238,916				

TOWN OF BUCKSPORT
Budget Comparison

APPROVED 6-28-12

REVENUE DETAILS

Account Number	Account Name	Details		Rate of Incr./(Decr.)	2012-2013 Budget	2011-2012 Budget	Decrease Increase	Percent Change
1009	Tax Lien Cost	Actual receipts last nine years			10,331	9,945	386	3.88%
	Fee is assessed to taxpayers who have liens placed on their property due to deliquesnt taxes.	2003-	5,832					
		2004-	6,665	14.28%				
		2005-	5,773	-13.38%				
	Average cost per lien is \$40.95	2006-	6,478	12.21%				
		2007-	9,464	46.10%				
		2008-	12,215	29.07%				
		2009-	11,013	-9.84%				
		2010-	12,276	11.46%				
		2011-	13,724	11.80%				
		Average =	9,271					
1010	Town Clerk Revenues	Actual receipts last nine years			7,500	7,500	-	0.00%
	Fees generated for issuance of vital records and fish and game licenses	2003-	7,408					
		2004-	8,371	13.00%				
		2005-	8,599	2.72%				
		2006-	10,329	20.12%				
		2007-	10,410	0.78%				
		2008-	11,823	13.57%				
		2009-	11,856	0.28%				
		2010-	10,905	-8.03%				
		2011-	12,145	11.38%				
		Average =	10,205					
1011	TIF Revenues				181,385	151,997	29,388	19.33%
	TIF balance 6-30-2011 \$297,505.53							
		Economic Devel. Dir, sal & bene -	75,500					
		Marketing & other costs-	11,885					
		Chamber Fest -	7,500					
		Chamber Building Improvements -	2,000					
		Recreation Equipment Improvements -	4,500					
		Waterfront Improvements -	20,000					
		HWY \$20,000; Ambulance \$10,000; Fire \$30,000	60,000					

TOWN OF BUCKSPORT
Budget Comparison

APPROVED 6-28-12

REVENUE DETAILS

Account Number	Account Name	Details	Rate of Incr./ (Decr.)	2012-2013 Budget	2011-2012 Budget	Decrease Increase	Percent Change
1012	Appropriation From Surplus			273,500	484,055	(210,555)	-43.50%
		Actual receipts last nine years					
	Anticipated balance 6-30-2012 -	2003-	110,000				
	Highway Improvements - 80,000	2004-	118,000	7.27%			
	Appropriations - 145,000	2005-	285,000	141.53%			
	Silver Lake Reserve - 20,000	2006-	303,000	6.32%			
	Ambulance Equipment Reserve - 16,000	2007-	457,444	50.97%			
	School Fund Balance - 12,500	2008-	599,377	31.03%			
		2009-	736,645	22.90%			
		2010-	818,077	11.05%			
		2011-	401,197	-50.96%			
		Average =	425,416				
1013	Miscellaneous Income			1,000	1,000	-	0.00%
	Income received but not budgeted	Actual receipts last nine years					
		2003-	12,165				
		2004-	929	-92.36%			
		2005-	6,259	573.74%			
		2006-	1,451	-76.82%			
		2007-	5,730	294.91%			
		2008-	7,426	29.60%			
		2009-	39,947	437.92%			
		2010-	12,923	-67.65%			
		2011-	2,315	-82.09%			
		Average =	9,905				
1014	Homestead Reimbursement			74,952	72,814	2,138	2.94%
		Actual receipts last six years					
		2005-					
		2006-	115,001	n/a			
		2007-	110,293	-4.09%			
		2008-	109,784	-0.46%			
		2009-	100,664	-8.31%			
		2010-	96,082	-4.55%			
		2011-	72,814	-24.22%			
		Average =	100,773				

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APPROVED 6-28-12

REVENUE DETAILS

Account Number	Account Name	Details	Rate of Incr./(Decr.)	2012-2013 Budget	2011-2012 Budget	Decrease Increase	Percent Change
1016	BETE Reimbursement	2012-2013 figure per Assessor		581,071	496,900	84,171	16.94%
		Actual receipts last three years					
		2008-	-				n/a
		2009-	258,374				n/a
		2010-	464,976				79.96%
		2011-	455,120				-2.12%
		Average =	392,823				
1017	Fee in Lieu of Taxes	Actual receipts last two years		10,800	10,800	-	0.00%
		2009-	-				n/a
		2010-	10,810				n/a
		2011-	10,810				0.00%
		Average =	10,810				
1018	Copy Fees	Actual receipts last year		-	-	-	n/a
		2010-	-				n/a
		2011-	355				n/a
		Average =	355				
1201	Planning Board Fees	Actual receipts last eight years		1,000	1,000	-	0.00%
	Fees generated from subdivision and land use permits.	2004-	2,200				
		2005-	-				-100.00%
		2006-	2,200				n/a
		2007-	4,175				89.77%
		2008-	1,868				-55.26%
		2009-	1,768				-5.35%
		2010-	3,220				82.14%
		2011-	6,895				114.11%
		Average =	2,791				

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Account Number	Account Name	Details		Rate of Incr./(Decr.)	2012-2013 Budget	2011-2012 Budget	Decrease Increase	Percent Change
1202	Code Enforcement Permit Fees				9,000	9,000	-	0.00%
	Fees generated from building permits. New construction @.10 per square foot; renovations @ .05 per sq. ft. and misc. at \$10 per permit.	Actual receipts last nine years						
		2003-	13,891					
		2004-	15,751	13.39%				
		2005-	14,333	-9.00%				
		2006-	12,727	-11.20%				
		2007-	12,962	1.84%				
		2008-	7,539	-41.84%				
		2009-	7,536	-0.04%				
		2010-	9,504	26.11%				
		2011-	8,405	-11.55%				
		Average =	11,405					
1203	Plumbing Permit Fees				2,500	2,500	-	0.00%
	Fees generated from issuance of plumbing permits. 25% of fee must be returned to the State. Fees set by State.	Actual receipts last nine years						
		2003-	5,390					
		2004-	6,528	21.11%				
		2005-	4,866	-25.46%				
		2006-	5,771	18.60%				
		2007-	3,854	-33.22%				
		2008-	4,356	13.03%				
		2009-	2,807	-35.55%				
		2010-	3,008	7.13%				
		2011-	3,377	12.29%				
		Average =	4,440					
1301	General Assistance				5,000	5,000	-	0.00%
	May not be funded by a trust fund or will not be eligible for reimbursement; reimbursement rate is based on % of state valuation	Actual receipts last six years						
		2006-	3,489					
		2007-	3,343	-4.18%				
		2008-	3,341	-0.07%				
		2009-	2,831	-15.25%				
		2010-	2,375	-16.14%				
		2011-	2,229	-6.13%				
		Average =	2,935					

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1302	Tree Growth			14,000	14,000	-	0.00%
		Actual receipts last six years					
		2006-	-				
		2007-	17,531				n/a
		2008-	19,461				11.01%
		2009-	28,341				45.63%
		2010-	23,942				-15.52%
		2011-	19,822				-17.21%
		Average =	18,183				
1303	Maine Revenue Sharing			300,000	300,000	-	0.00%
	Revenue received from State based on sales tax and income tax receipts.	Actual receipts last eight years					
		2004-	358,000				
		2005-	830,000				131.84%
		2006-	478,557				-42.34%
		2007-	479,230				0.14%
		2008-	494,397				3.16%
		2009-	461,059				-6.74%
		2010-	384,870				-16.52%
		2011-	311,061				-19.18%
		Average =	474,647				
1304	Veterans' Reimbursement			2,000	2,000	-	0.00%
		Actual receipts last six years					
		2006-	-				
		2007-	2,442				n/a
		2008-	2,419				-0.94%
		2009-	2,398				-0.87%
		2010-	3,361				40.16%
		2011-	2,413				-28.21%
		Average =	2,172				

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Budget Comparison

APPROVED 6-28-12

REVENUE DETAILS

Account Number	Account Name	Details		Rate of Incr./(Decr.)	2012-2013 Budget	2011-2012 Budget	Decrease Increase	Percent Change
2005	Misc. Fire Revenue	Actual receipts last four years			-	-	-	n/a
		2008-	3,054	n/a				
		2009-	3,442	12.70%				
		2010-	2,916	-15.28%				
		2011-	259	-91.11%				
		Average =	2,418					
2201	Police Fees and Fines	Actual receipts last nine years			2,000	2,000	-	0.00%
	Fees generated from parking violations and officer court time.	2003-	3,109					
		2004-	3,058	-1.64%				
		2005-	2,068	-32.37%				
		2006-	2,053	-0.73%				
		2007-	2,124	3.43%				
		2008-	9,986	370.28%				
		2009-	7,277	-27.13%				
		2010-	7,349	0.99%				
		2011-	5,913	-19.54%				
		Average =	4,771					
2203	Animal Control Fees	Actual receipts last eight years			2,000	2,000	-	0.00%
	Fees generated for boarding of animals at the shelter and from Orland, Verona and Prospect	2004-	1,347					
		2005-	2,113	56.87%				
		2006-	1,413	-33.13%				
		2007-	895	-36.65%				
		2008-	3,523	293.58%				
		2009-	3,219	-8.63%				
		2010-	5,094	58.23%				
		2011-	2,943	-42.22%				
		Average =	2,515					

TOWN OF BUCKSPORT
Budget Comparison

APPROVED 6-28-12

REVENUE DETAILS

Account Number	Account Name	Details		Rate of Incr./(Decr.)	2012-2013 Budget	2011-2012 Budget	Decrease Increase	Percent Change
2401	Dispatch Subsidies				12,030	12,187	(157)	-1.29%
	See budget details for account #5125	Actual receipts last eight years						
	Town of Orland	2004-	6,308					
		2005-	8,188	29.80%				
		2006-	9,505	16.08%				
		2007-	10,592	11.44%				
		2008-	11,706	10.52%				
		2009-	11,740	0.29%				
		2010-	11,774	0.29%				
		2011-	12,068	2.49%				
		Average =	10,235					
52	STREET & WAYS							
3001	Highway Revenues				1,000	1,000	-	0.00%
	Revenues generated by the Highway Dept. for work done for other departments such as the school.	Actual receipts last nine years						
		2003-	420					
		2004-	25,358	5937.62%				
		2005-	1,740	-93.14%				
		2006-	1,372	-21.15%				
		2007-	1,549	12.93%				
		2008-	14,349	826.07%				
		2009-	563	-96.07%				
		2010-	320	-43.18%				
		2011-	2,767	764.64%				
		Average =	5,382					
3003	Highway Block Grant				64,150	64,150	-	0.00%
	Funds received from State for highway purposes. Allocated based on the number of miles owned and maintained by the Town	Actual receipts last nine years						
		2003-	69,464					
		2004-	68,500	-1.39%				
		2005-	69,084	0.85%				
		2006-	69,464	0.55%				
		2007-	73,772	6.20%				
		2008-	74,908	1.54%				
		2009-	69,640	-7.03%				
		2010-	67,524	-3.04%				
		2011-	67,524	0.00%				
		Average =	69,987					

TOWN OF BUCKSPORT
Budget Comparison

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REVENUE DETAILS

Account Number	Account Name	Details	Rate of Incr./(Decr.)	2012-2013 Budget	2011-2012 Budget	Decrease Increase	Percent Change
53	HEALTH & SANITATION						
4001	Solid Waste Subsidies			88,944	88,897	47	0.05%
	See budget details for Account #53-531	Actual receipts last nine years					
	Town of Orland	2003-	81,060				
		2004-	82,760				2.10%
		2005-	82,741				-0.02%
		2006-	80,059				-3.24%
		2007-	86,271				7.76%
		2008-	89,972				4.29%
		2009-	88,512				-1.62%
		2010-	84,306				-4.75%
		2011-	87,702				4.03%
		Average =	84,820				
4002	Recycling Revenue			24,600	18,035	6,565	36.40%
	See budget details for Account #53-531	2007-	35,933				
		2008-	44,575				24.05%
		2009-	27,154				-39.08%
		2010-	27,098				-0.20%
		2011-	41,208				52.07%
		Average =	35,194				
4003	Solid Waste Fees			49,720	51,200	(1,480)	-2.89%
	See budget details for Account #53-531	2007-	59,180				
		2008-	61,542				3.99%
		2009-	55,780				-9.36%
		2010-	62,591				12.21%
		2011-	57,842				-7.59%
		Average =	59,387				
4004	MCR Revenues			45,000	45,000	-	0.00%
	See budget details for Account #53-531	2007-	46,127				
		2008-	41,278				-10.51%
		2009-	49,774				20.58%
		2010-	57,551				15.63%
		2011-	54,422				-5.44%
		Average =	49,830				

TOWN OF BUCKSPORT
Budget Comparison

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REVENUE DETAILS

Account Number	Account Name	Details		Rate of Incr./(Decr.)	2012-2013 Budget	2011-2012 Budget	Decrease Increase	Percent Change
4005	Budgetary Solid Waste Revenues				68,807	72,929	(4,122)	-5.65%
	See budget details for Account #53-531							
		2007-	62,748					
		2008-	66,253	5.59%				
		2009-	60,506	-8.67%				
		2010-	65,932	8.97%				
		2011-	70,295	6.62%				
		Average =	65,147					
4006	Spofford Funds				4,500	4,500	-	0.00%
	To fund Bucksport Community Concerns							
	Interest earnings from Permanent Fund							
55	EDUCATION							
6001	Educational Revenues				-	-	-	n/a
	See School budget details	Actual receipts last six years						
		2003-	4,153,092					
		2004-	4,772,025	14.90%				
		2005-	5,386,479	12.88%				
		2006-	6,115,233	13.53%				
		2007-	6,202,903	1.43%				
		2008-	6,459,858	4.14%				
		Average =	5,514,932					
6002	Adult Education Revenues				-	-	-	n/a
	See School budget details	Actual receipts last six years						
		2003-	100,800					
		2004-	102,400	1.59%				
		2005-	106,150	3.66%				
		2006-	117,772	10.95%				
		2007-	176,230	49.64%				
		2008-	90,437	-48.68%				
		Average =	115,631					

TOWN OF BUCKSPORT
Budget Comparison

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REVENUE DETAILS

Account Number	Account Name	Details	Rate of Incr./Decr.	2012-2013 Budget	2011-2012 Budget	Decrease Increase	Percent Change
56	RECREATION						
7001	Recreation Subsidies			8,891	8,717	174	2.00%
		Actual receipts last nine years					
	Prospect - \$ 995	2003-	6,937				
	Verona - \$ 2,978	2004-	7,082	2.09%			
	Orland - \$ 4,918	2005-	7,287	2.89%			
	Total - \$ 8,891	2006-	7,377	1.24%			
		2007-	7,711	4.53%			
		2008-	7,939	2.95%			
		2009-	8,176	2.99%			
		2010-	8,447	3.31%			
		2011-	8,632	2.19%			
		Average =	7,732				
7002	Recreation Revenues			21,880	22,505	(625)	-2.78%
	See budget details for Account #5610	Actual receipts last nine years					
		2003-	17,650				
		2004-	19,157	8.54%			
		2005-	24,705	28.96%			
		2006-	22,938	-7.15%			
		2007-	30,461	32.80%			
		2008-	32,448	6.52%			
		2009-	26,707	-17.69%			
		2010-	24,611	-7.85%			
		2011-	28,052	13.98%			
		Average =	25,192				
7003	Recreation Soccer Fees			-	-	-	n/a
		Actual receipts last four years					
		2008-	-	n/a			
		2009-	802	n/a			
		2010-	1,110	38.34%			
		2011-	-	-100.00%			
		Average =	637				

TOWN OF BUCKSPORT
Budget Comparison

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REVENUE DETAILS

Account Number	Account Name	Details		Rate of Incr./(Decr.)	2012-2013 Budget	2011-2012 Budget	Decrease Increase	Percent Change
7004	Recreation Facility Rent				9,608	9,374	234	2.50%
	8% operating cost Jewett School Community Center - Head Start	Actual receipts last six years						
		2006-	7,642					
		2007-	8,732	14.26%				
		2008-	7,983	-8.58%				
		2009-	8,898	11.46%				
		2010-	8,916	0.20%				
		2011-	9,145	2.57%				
		Average =	8,553					
7005	Senior Fitness Activity Fees				1,000	1,000	-	0.00%
		Actual receipts last six years						
		2006-	1,803					
		2007-	840	-53.39%				
		2008-	809	-3.68%				
		2009-	905	11.79%				
		2010-	1,116	23.37%				
		2011-	1,011	-9.44%				
		Average =	1,081					
7006	Snowmobile Revenues				1,100	1,100	-	0.00%
	Fees received from the State of Maine generated from registration of snowmobiles	Actual receipts last nine years						
		2003-	1,177					
		2004-	1,530	29.99%				
		2005-	1,226	-19.87%				
		2006-	1,594	30.02%				
		2007-	1,092	-31.47%				
		2008-	1,536	40.61%				
		2009-	1,476	-3.88%				
		2010-	1,602	8.52%				
		2011-	1,536	-4.13%				
		Average =	1,419					

TOWN OF BUCKSPORT
Budget Comparison

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REVENUE DETAILS

Account Number	Account Name	Details	Rate of Incr./Decr.	2012-2013 Budget	2011-2012 Budget	Decrease Increase	Percent Change
7007	Cable TV Revenues			40,000	35,000	5,000	14.29%
	Revenues equal to 5% of the Cable TV fees.	Actual receipts last nine years					
		2003-	19,236				
		2004-	25,047	30.21%			
		2005-	28,892	15.35%			
		2006-	30,388	5.18%			
		2007-	34,262	12.75%			
		2008-	35,114	2.48%			
		2009-	38,966	10.97%			
		2010-	43,246	10.98%			
		2011-	46,507	7.54%			
		Average =	33,518				
7008	Docking and Mooring Fees			320	320	-	0.00%
	< = 19 feet	\$25					
	> 19 feet	\$320					
	Overnight docking fees	\$0					
	Waterfront Marina Lease - Port Harbor Marine	Reserve					
		2008-	3,989	n/a			
		2009-	4,092	2.58%			
		2010-	3,870	-5.43%			
		2011-	3,355	-13.31%			
		Average =	3,827				
TOTALS				11,024,873	10,898,262	126,611	1.16%

TOWN OF BUCKSPORT
Budget Comparison - Expenses

APPROVED 6-28-12

Account Number	Account Name	2008-2009 Actual Expenses	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2012-2013 Budget	Increase (Decrease)	Percent Change
50	<u>GENERAL GOVERNMENT</u>									
501	Administration									
01	Manager's Salary	80,553	82,585	80,362	89,192	89,192	89,192	78,500	(10,692)	-11.99%
02	Office Staff Salary	197,252	204,679	201,438	211,675	211,675	212,042	218,502	6,460	3.05%
03	Council Salaries	6,320	8,700	7,110	8,700	6,490	8,700	8,700	-	0.00%
04	Election Clerks	1,564	1,984	1,996	1,989	1,517	1,989	2,084	95	4.78%
21	Manager's Expenses	3,993	4,000	3,994	4,000	3,980	4,000	4,480	480	12.00%
22	Council Expenses	1,810	1,710	1,455	1,710	1,098	1,710	1,710	-	0.00%
23	Office Staff Expenses	1,620	1,650	1,246	1,650	1,577	1,650	1,650	-	0.00%
31	Office Supplies	6,624	7,150	5,727	7,150	6,538	7,150	7,150	-	0.00%
32	Software Support	5,719	5,725	5,672	6,150	6,239	6,300	6,855	555	8.81%
33	Postage	4,180	6,655	6,362	6,655	3,937	4,910	4,910	-	0.00%
34	Printing	3,757	4,930	1,342	2,875	1,947	2,830	2,886	56	1.98%
35	Advertising	2,232	2,200	2,299	2,300	2,412	2,300	2,300	-	0.00%
41	Equipment Purchase	486	1,000	837	1,000	678	1,000	1,000	-	0.00%
51	Equipment Main & Repairs	7,403	7,310	6,139	7,310	4,435	7,310	7,310	-	0.00%
61	Telephone	2,285	2,984	2,037	2,984	1,651	2,744	2,744	-	0.00%
93	Audit	12,901	13,640	12,841	12,440	11,905	12,440	12,440	-	0.00%
94	Tax Lien Cost	8,170	7,970	7,035	9,408	9,726	9,931	10,331	400	4.03%
95	Legal Cost	22,388	15,000	36,375	15,000	14,877	15,000	15,000	-	0.00%
96	MMA Dues	7,052	7,498	7,123	7,123	7,230	7,410	7,485	75	1.01%
501	TOTAL ADMINISTRATION	376,308	387,370	391,389	399,311	387,104	398,608	396,037	(2,571)	-0.64%
502	Municipal Planning									
01	Code Enforcement Salary	45,617	46,738	46,918	48,131	48,131	48,131	49,575	1,444	3.00%
02	Planning Board Salary	2,380	2,320	2,205	2,320	1,740	2,320	2,320	-	0.00%
03	Planning Board Secretary	840	760	880	760	640	760	760	-	0.00%
21	Planning Board Expenses	525	325	590	325	269	490	325	(165)	-33.67%
22	CEO Expenses	1,297	1,550	1,080	1,550	1,279	1,700	1,916	216	12.71%
31	Office Supplies	240	800	419	800	320	800	800	-	0.00%
33	Postage	355	360	260	360	262	365	430	65	17.81%
34	Printing	79	85	99	85	68	100	100	-	0.00%
35	Advertising	-	250	-	250	102	250	250	-	0.00%
93	Hancock Planning Dues	1,120	1,150	1,150	1,150	1,185	1,220	1,250	30	2.46%
94	Mapping	1,110	900	370	900	140	900	900	-	0.00%
502	TOTAL MUNICIPAL PLAN.	53,562	55,238	53,971	56,631	54,136	57,036	58,626	1,590	2.79%

TOWN OF BUCKSPORT
Budget Comparison - Expenses

APPROVED 6-28-12

Account Number	Account Name	2008-2009 Actual Expenses	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2012-2013 Budget	Increase (Decrease)	Percent Change
503	Assessor's Office									
01	Assessor's Salary	53,827	55,185	49,456	20,811	35,240	20,811	50,449	29,638	142.42%
02	Office Salary	-	200		200	-	200	200	-	0.00%
21	Assessor's Expense	561	635	319	635	460	635	635	-	0.00%
24	Training Cost	241	800	123	700	437	500	500	-	0.00%
31	Office Supplies	255	880	332	780	38	680	680	-	0.00%
32	Soft Support	1,685	1,830	1,820	2,000	1,966	2,200	2,306	106	4.82%
33	Postage	216	500	170	500	162	500	500	-	0.00%
34	Printing	29	150	53	150	(73)	150	150	-	0.00%
35	Advertising	-	100		100	-	100	100	-	0.00%
51	Equipment Main. & Repairs	60	200		200	-	200	200	-	0.00%
61	Telephone	423	684	329	684	326	684	684	-	0.00%
90	Contracted Services	-	-	-	34,374	14,323	34,374	-	(34,374)	-100.00%
93	Transfer Cost	250	500	297	500	190	500	500	-	0.00%
503	TOTAL ASSESSOR'S COST	57,549	61,664	52,898	61,634	53,070	61,534	56,904	(4,630)	-7.52%
504	Municipal Building									
01	Custodian Salary	7,952	8,580	7,190	6,695	5,333	6,695	6,897	202	3.02%
39	Building Supplies	790	830	705	830	760	830	1,070	240	28.92%
52	Building Repairs & Main.	3,087	2,655	1,995	2,655	1,729	2,655	2,655	-	0.00%
71	Heating Fuel	3,780	2,730	1,616	3,253	2,091	3,500	3,500	-	0.00%
81	Electricity	5,512	6,615	5,216	6,615	3,929	6,240	6,000	(240)	-3.85%
82	Water & Sewer	383	470	362	470	401	470	470	-	0.00%
504	TOTAL MUNICIPAL BUILD.	21,504	21,880	17,085	20,518	14,243	20,390	20,592	202	0.99%

TOWN OF BUCKSPORT
Budget Comparison - Expenses

APPROVED 6-28-12

Account Number	Account Name	2008-2009 Actual Expenses	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2012-2013 Budget	Increase (Decrease)	Percent Change
505	Insurance & Benefits									
86	Workers Compensation	44,153	64,957	41,923	54,715	53,868	60,313	64,979	4,666	7.74%
92	Social Security	140,930	151,211	139,878	153,826	144,614	154,430	162,299	7,869	5.10%
93	Group Life Insurance	13,230	22,577	14,144	20,135	14,573	19,818	21,169	1,351	6.82%
94	Maine State Retirement	(3,577)	-	(3,259)	-	(3,352)	-	-	-	n/a
95	Health Insurance	316,589	357,553	322,552	373,062	374,921	436,623	395,152	(41,471)	-9.50%
96	Income Protection	19,673	20,839	19,569	21,312	19,977	21,500	21,313	(187)	-0.87%
97	Unemployment Compen.	-	1,000	1,564	1,000	1,000	1,000	1,000	-	0.00%
98	General Liability	47,053	58,500	48,381	58,500	47,444	58,500	58,500	-	0.00%
99	Public Liability Insurance	6,272	8,500	4,694	8,500	6,935	8,500	8,500	-	0.00%
505	TOTAL INSUR. & BENEFIT	584,323	685,137	589,446	691,050	659,981	760,684	732,912	(27,772)	-3.65%
506	Contingency									
92	Contingency Expenses	3,867	4,000	2,769	4,000	3,607	4,000	4,000	-	0.00%
506	TOTAL CONTINGENCY	3,867	4,000	2,769	4,000	3,607	4,000	4,000	-	0.00%
507	Public Access Channel									
01	Regular Payroll	1,414	2,407	1,491	1,813	1,484	1,813	1,866	53	2.92%
37	Program Supplies	-	125	-	125	-	125	125	-	0.00%
51	Maintenance & Repair	-	1,500	105	1,500	60	1,500	1,500	-	0.00%
507	TOTAL PUBLIC ACCESS CHAN.	1,414	4,032	1,596	3,438	1,544	3,438	3,491	53	1.54%
508	Economic Development									
01	Regular Payroll	51,843	53,151	51,720	54,746	54,746	54,746	56,388	1,642	3.00%
23	Dues & Travel	4,462	5,285	4,483	5,285	4,273	5,285	5,285	-	0.00%
24	Training Cost	245	500	70	500	270	500	500	-	0.00%
31	Office Supplies	435	500	403	500	447	500	500	-	0.00%
33	Postage	33	400	19	400	8	400	400	-	0.00%
61	Telephone	180	500	180	500	404	500	500	-	0.00%
91	Miscellaneous	-	700	75	700	-	200	200	-	0.00%
92	Marketing	3,939	4,000	4,700	4,000	3,145	4,500	4,500	-	0.00%
508	TOTAL ECONOMIC DEVELOP.	61,138	65,036	61,650	66,631	63,293	66,631	68,273	1,642	2.46%
50	TOTAL GENERAL GOVERN.	1,159,664	1,284,357	1,170,804	1,303,213	1,236,977	1,372,321	1,340,835	(31,486)	-2.29%

TOWN OF BUCKSPORT
Budget Comparison - Expenses

APPROVED 6-28-12

Account Number	Account Name	2008-2009 Actual Expenses	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2012-2013 Budget	Increase (Decrease)	Percent Change
51	PROTECTION									
511	Fire Protection									
01	Full-time Regular	205,832	210,025	212,367	218,794	218,794	218,794	226,690	7,896	3.61%
02	Full-time Extra	25,192	30,348	27,166	31,754	36,443	34,064	35,363	1,299	3.81%
03	Call Firemen	15,795	31,761	17,038	33,024	15,651	33,024	33,696	672	2.03%
04	Training Payroll	6,490	11,443	10,631	11,875	7,078	12,256	12,441	185	1.51%
05	Officers' Salaries	2,150	2,500	2,500	2,500	2,400	2,500	2,500	-	0.00%
21	Chief's Expense	1,121	1,125	1,125	1,125	1,125	1,125	1,125	-	0.00%
22	Clothing Allowance	2,774	2,900	2,903	2,950	2,759	2,950	2,950	-	0.00%
23	Dues & Travel	200	450	157	450	215	450	450	-	0.00%
24	Training Expenses	454	600	160	600	302	600	600	-	0.00%
31	Office Supplies	1,388	347	1,126	347	287	347	347	-	0.00%
33	Postage	-	100	23	100	18	100	100	-	0.00%
37	Fire Fighting Supplies	2,253	2,700	2,601	2,700	2,654	2,700	2,700	-	0.00%
41	Equipment Purchase	8,419	8,700	9,036	8,700	8,671	8,700	8,700	-	0.00%
51	Equipment Main. & Repair	7,691	8,625	7,487	8,625	9,336	8,950	8,950	-	0.00%
61	Telephone	1,064	1,422	939	1,422	895	1,097	1,097	-	0.00%
72	Fuel Vehicles	3,170	3,500	2,194	3,920	3,623	5,185	5,555	370	7.14%
91	Miscellaneous	2,154	2,860	2,320	2,860	1,284	2,860	2,490	(370)	-12.94%
511	TOTAL FIRE PROTECTION	286,145	319,406	299,771	331,746	311,533	335,702	345,754	10,052	2.99%
512	Police Protection									
01	Full-time Regular	263,684	289,740	264,930	295,643	294,208	298,179	310,776	12,597	4.22%
02	Full-time Extra	44,094	43,650	43,358	44,334	34,298	47,104	50,546	3,442	7.31%
03	Reserve Salary	1,112	9,249	4,514	8,527	4,815	8,527	8,786	259	3.04%
04	Training payroll	8,460	7,559	3,398	7,704	3,462	7,778	8,120	342	4.40%
05	Investigation Salary	1,502	3,260	1,655	3,358	844	3,358	3,459	101	3.01%
06	Animal control	4,320	4,452	4,464	4,596	4,596	4,596	7,481	2,885	62.77%
07	Harbor Master	500	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%
21	Chief's Expense	50	950	478	950	882	950	950	-	0.00%
22	Clothing Allowance	3,588	6,825	4,522	6,965	3,915	6,965	6,965	-	0.00%
23	Dues & Travel	335	438	272	438	235	438	438	-	0.00%
24	Training cost	2,636	1,755	1,650	1,755	914	1,755	1,755	-	0.00%
33	Postage	130	330	156	330	145	330	330	-	0.00%
37	Dog Pound Supplies	384	1,000	376	1,000	992	1,000	1,000	-	0.00%
41	Equipment purchase	1,406	3,550	3,088	3,550	3,157	3,550	3,550	-	0.00%
51	Equipment Main. & Repair	4,957	5,365	4,313	5,365	7,012	5,365	5,365	-	0.00%

TOWN OF BUCKSPORT
Budget Comparison - Expenses

APPROVED 6-28-12

Account Number	Account Name	2008-2009 Actual Expenses	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2012-2013 Budget	Increase (Decrease)	Percent Change
61	Telephone	2,172	4,740	3,864	4,740	3,572	4,740	4,740	-	0.00%
71	Heating Fuel	1,262	945	770	487	586	787	787	-	0.00%
72	Fuel Vehicles	14,002	15,000	16,026	16,800	18,266	26,270	26,640	370	1.41%
91	Miscellaneous	2,990	400	1,109	400	98	400	400	-	0.00%
92	DARE	1,133	1,482	1,261	1,482	1,632	1,482	1,526	44	2.97%
512	TOTAL POLICE PROTECTION	358,718	401,690	361,203	409,424	384,629	424,574	444,614	20,040	4.72%
513	Dispatch Service									
01	Full-time Regular	125,974	122,019	119,879	127,492	123,380	127,353	131,608	4,255	3.34%
02	Full-time Extra	21,677	20,600	23,773	21,513	19,959	21,494	23,287	1,793	8.34%
04	Training Payroll	2,003	2,833	1,869	2,920	2,489	2,919	3,004	85	2.91%
22	Clothing Allowance	240	280	108	280	189	280	280	-	0.00%
23	Dues and Travel	123	325	-	325	240	325	325	-	0.00%
24	Training Expenses	150	350	25	350	-	350	350	-	0.00%
31	Office Supplies	9,012	4,585	7,739	4,585	3,653	4,585	4,585	-	0.00%
33	Postage	-	100	-	100	-	100	100	-	0.00%
51	Equip. Main. & Repair	-	6,020	118	6,020	4,884	6,020	6,050	30	0.50%
61	Telephone	2,439	2,790	2,340	2,790	2,286	2,946	2,946	-	0.00%
91	Miscellaneous	832	200	200	200	-	200	200	-	0.00%
513	TOTAL DISPATCH COST	162,451	160,102	156,052	166,575	157,080	166,572	172,735	6,163	3.70%
514	Ambulance Service									
01	Attendants Payroll	75,393	76,670	67,586	78,500	69,706	78,500	100,401	21,901	27.90%
03	Director's Salary	1,500	1,500	1,500	1,500	1,500	1,500	1,500	-	0.00%
04	Training Payroll	5,194	5,519	5,493	5,605	5,282	5,715	5,920	205	3.59%

TOWN OF BUCKSPORT
Budget Comparison - Expenses

APPROVED 6-28-12

Account Number	Account Name	2008-2009 Actual Expenses	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2012-2013 Budget	Increase (Decrease)	Percent Change
23	Dues & Travel	1,558	1,600	1,666	1,600	1,842	1,850	1,850	-	0.00%
24	Training Expenses	1,328	2,000	1,865	2,000	505	2,000	2,000	-	0.00%
31	Office Supplies	1,505	530	1,492	530	521	530	530	-	0.00%
32	Software Support	995	1,100	995	1,100	1,095	1,200	1,200	-	0.00%
33	Postage	615	688	264	688	411	375	474	99	26.40%
35	Advertising	-	300	-	300	-	300	300	-	0.00%
37	Ambulance Supplies	11,815	10,825	11,227	10,825	12,538	10,825	12,150	1,325	12.24%
41	Equipment Purchase	1,186	1,500	1,488	1,500	1,141	1,500	1,500	-	0.00%
51	Equipment Main. & Repair	3,672	4,245	3,429	4,245	5,311	4,616	4,616	-	0.00%
61	Telephone	913	1,278	721	1,278	607	870	870	-	0.00%
72	Fuel Vehicles	8,459	7,000	6,031	7,840	7,992	10,640	10,640	-	0.00%
91	Miscellaneous	190	200	40	200	36	200	750	550	275.00%
92	ALS Backup	3,025	813	1,725	813	450	813	813	-	0.00%
93	Collection Costs	1,236	2,000	1,419	2,000	1,287	2,000	2,000	-	0.00%
94	Uncollectibles	94,845	96,000	96,000	96,000	96,000	103,500	103,500	-	0.00%
514	TOTAL AMBULANCE COST	213,429	213,768	202,941	216,524	206,223	226,934	251,014	24,080	10.61%
515	Public Safety Building									
01	Custodian	5,305	5,720	5,506	4,290	4,200	4,290	4,419	129	3.01%
39	Building Supplies	1,538	1,450	1,455	1,450	1,494	1,450	1,450	-	0.00%
52	Building Main. & Repairs	5,965	4,650	5,006	4,650	5,539	4,650	4,700	50	1.08%
71	Fuel Heating	16,021	12,600	6,698	15,012	10,029	14,875	14,000	(875)	-5.88%
81	Electricity	10,254	11,655	10,343	11,655	11,877	11,655	12,000	345	2.96%
82	Water & Sewer	621	1,300	505	1,300	628	1,300	1,300	-	0.00%
91	Miscellaneous	730	870	435	870	875	870	1,220	350	40.23%
515	PUBLIC SAFETY BUILDING	40,435	38,245	29,947	39,227	34,642	39,090	39,089	(1)	0.00%
516	Utilities									
92	Street Lights	38,400	45,125	38,992	45,125	37,045	45,125	45,125	-	0.00%
93	Hydrant Rental	180,033	181,500	180,033	181,500	180,033	181,500	181,500	-	0.00%
516	TOTAL UTILITIES	218,433	226,625	219,025	226,625	217,078	226,625	226,625	-	0.00%
51	TOTAL PROTECTION	1,279,611	1,359,836	1,268,939	1,390,121	1,311,185	1,419,497	1,479,831	60,334	4.25%

TOWN OF BUCKSPORT
Budget Comparison - Expenses

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Account Number	Account Name	2008-2009 Actual Expenses	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2012-2013 Budget	Increase (Decrease)	Percent Change
52	<u>STREET AND WAYS</u>									
521	General Highway									
01	Regular Payroll	308,133	318,774	318,735	324,392	321,216	322,571	332,839	10,268	3.18%
02	Extra and Overtime	51,844	58,540	38,238	60,471	57,579	60,165	61,995	1,830	3.04%
03	Summer Help	15,203	13,736	19,261	16,640	16,640	16,640	17,136	496	2.98%
22	Clothing Allowance	3,320	3,400	3,400	3,480	3,263	3,480	3,480	-	0.00%
23	Dues and Travel	26	200	-	200	-	200	200	-	0.00%
24	Training Cost	-	400	150	400	65	400	400	-	0.00%
31	Office Supplies	76	300	269	300	222	300	300	-	0.00%
41	Minor Equipment Purchase	2,148	1,900	1,619	1,900	1,707	1,900	1,900	-	0.00%
42	Equipment Rental	54,026	58,081	57,237	56,300	54,495	57,659	60,200	2,541	4.41%
51	Equipment Parts and Repair	84,035	83,492	81,350	83,492	84,673	83,492	83,492	-	0.00%
61	Telephone	582	881	459	881	433	881	881	-	0.00%
72	Fuel Vehicles	68,113	62,125	42,562	61,880	61,979	84,720	84,720	-	0.00%
91	Miscellaneous	826	1,600	1,994	1,600	1,951	1,600	1,600	-	0.00%
92	Gravel	36,151	45,000	21,645	45,000	42,890	45,000	45,000	-	0.00%
93	Salt & Sand	79,323	66,360	55,441	66,360	66,360	69,150	69,150	-	0.00%
94	Street Signs	2,063	3,500	2,926	3,500	3,100	3,500	3,500	-	0.00%
95	Culvert and Drains	2,140	6,000	5,990	6,000	3,637	6,000	6,000	-	0.00%
96	Guard Rails and Banners	1,800	2,200	1,800	2,200	1,875	2,200	2,200	-	0.00%
97	Pavement-Roads	105,000	105,000	110,544	122,325	121,704	122,325	122,325	-	0.00%
98	Tree Removal & Planting	1,080	1,900	1,900	1,900	1,900	1,900	1,900	-	0.00%
99	Pavement Sidewalks	7,500	7,500	-	7,500	4,522	7,500	7,500	-	0.00%
521	TOTAL GENERAL HIGHWAY	823,388	840,889	765,519	866,721	850,210	891,583	906,718	15,135	1.70%
522	Town Garage									
39	Building Supplies	74	1,900	1,000	1,900	1,093	1,900	1,900	-	0.00%
52	Building Main. & Repair	2,488	4,600	3,007	4,600	5,419	4,600	4,600	-	0.00%
61	Telephone	397	800	347	800	385	800	800	-	0.00%
71	Fuel heating	4,800	8,250	4,158	8,240	8,572	10,301	10,301	-	0.00%
81	Electricity	4,876	5,496	4,058	5,496	3,815	5,496	5,496	-	0.00%
522	TOTAL TOWN GARAGE	12,635	21,046	12,570	21,036	19,283	23,097	23,097	-	0.00%
52	TOTAL STREET AND WAYS	836,023	861,935	778,089	887,757	869,493	914,680	929,815	15,135	1.65%

TOWN OF BUCKSPORT
Budget Comparison - Expenses

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Account Number	Account Name	2008-2009 Actual Expenses	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2012-2013 Budget	Increase (Decrease)	Percent Change
53	<u>HEALTH & SANITATION</u>									
531	Solid Waste									
01	Regular Payroll	61,507	61,165	61,873	64,027	64,027	65,027	66,895	1,868	2.87%
02	Extra & Overtime	2,821	6,096	4,264	6,308	2,500	6,308	6,499	191	3.03%
22	Clothing Allowance	772	850	796	850	796	850	850	-	0.00%
25	Employee Benefits	34,603	39,632	39,632	43,090	43,090	46,481	42,980	(3,501)	-7.53%
39	Building Supplies	3,254	2,625	1,222	2,625	2,711	2,625	3,507	882	33.60%
42	Equipment Rental	14,932	15,472	15,472	16,277	16,277	16,277	16,290	13	0.08%
51	Equip. Main. & Repair	1,032	4,300	4,369	4,300	4,168	4,300	4,300	-	0.00%
52	Building Main & Repair	1,169	2,900	4,177	2,900	1,640	2,900	2,900	-	0.00%
61	Telephone	386	756	329	756	307	756	756	-	0.00%
71	Fuel Heating	1,235	1,654	1,014	852	807	1,377	1,377	-	0.00%
72	Fuel Vehicles	351	400	276	448	445	608	608	-	0.00%
81	Electricity	2,261	5,400	2,597	5,400	2,328	5,400	5,400	-	0.00%
91	Miscellaneous	1,508	1,900	1,371	1,900	1,432	1,900	1,900	-	0.00%
92	Insurance	6,091	6,097	6,097	6,098	6,098	5,400	4,885	(515)	-9.54%
93	Administrative Overhead	4,880	4,731	4,731	4,830	4,830	4,771	4,652	(119)	-2.49%
94	Hauling	28,523	34,464	30,880	35,220	29,304	29,143	29,143	-	0.00%
95	Tipping Fee	181,212	201,185	184,714	192,600	183,068	194,210	189,390	(4,820)	-2.48%
96	District Fee	2,355	3,375	2,331	3,375	2,328	3,375	3,375	-	0.00%
97	Monitoring Wells	3,210	6,000	3,902	6,000	3,495	6,000	7,000	1,000	16.67%
531	TOTAL SOLID WASTE	352,102	399,002	370,048	397,856	369,650	397,708	392,707	(5,001)	-1.26%
532	Health & Services									
01	Health Officer Salary	368	300	300	300	300	300	300	-	0.00%
91	Septic Waste Disposal	10,250	2,250	-	2,250	-	-	-	-	n/a
532	TOTAL HEALTH	10,618	2,550	300	2,550	300	300	300	-	0.00%
533	General Assistance									
92	General Assistance	5,663	12,000	4,690	12,000	4,288	12,000	12,000	-	0.00%
533	TOTAL GENERAL ASSISTANCE	5,663	12,000	4,690	12,000	4,288	12,000	12,000	-	0.00%
53	TOTAL HEALTH & SANITATION	368,383	413,552	375,038	412,406	374,237	410,008	405,007	(5,001)	-1.22%

TOWN OF BUCKSPORT
Budget Comparison - Expenses

APPROVED 6-28-12

Account Number	Account Name	2008-2009 Actual Expenses	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2012-2013 Budget	Increase (Decrease)	Percent Change
54	<u>Com. & Social Agencies</u>									
541	Community Agencies									
81	Buck Library	14,000	14,000	14,000	14,000	14,000	14,000	14,000	-	0.00%
82	Snowmobile Club	1,300	1,300	1,300	1,300	1,300	1,300	1,529	229	17.62%
83	Fort Knox	1,800	1,800	1,800	1,800	1,800	-	1,800	1,800	n/a
84	Arcady Committee	-	-	-	-	-	-	-	-	n/a
85	Circus Band	300	300	300	300	300	-	300	300	n/a
86	Chamber Commerce	11,500	11,500	11,500	11,500	11,500	11,500	11,500	-	0.00%
87	Memorial Day	295	400	-	400	397	400	400	-	0.00%
92	Conservation Commission	238	300	245	300	284	300	300	-	0.00%
93	Penobscot Consortium	1,948	3,000	2,162	2,500	2,380	2,500	2,500	-	0.00%
541	TOTAL COM. AGENCIES	31,381	32,600	31,307	32,100	31,961	30,000	32,329	2,329	7.76%
542	Social Agencies									
84	Washington-Hancock CAP	900	900	900	900	900	900	900	-	0.00%
85	Action Opportunities	1,200	1,200	1,200	1,200	1,200	1,200	2,000	800	66.67%
87	Bucksport Community Con.	4,500	4,500	4,500	4,500	4,500	4,500	4,500	-	0.00%
88	Downeast Transportation	4,802	4,802	4,802	4,802	3,592	3,592	3,592	-	0.00%
89	Eastern Agency of Aging	1,000	1,000	1,000	1,000	1,000	-	-	-	n/a
90	Child Care Center	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	0.00%
91	Bucksport Health Advisory	4,995	7,600	1,498	7,600	6,298	7,600	7,600	-	0.00%
92	Senior Citizens	1,200	1,450	1,450	1,450	1,450	1,450	2,500	1,050	72.41%
93	Hancock Cty. Care	250	-	-	-	-	-	-	-	n/a
94	Downeast Health Services	750	750	750	750	750	-	-	-	n/a
95	Yesterday's Children	300	300	300	300	300	-	300	300	n/a
96	Hospice of Hancock	500	500	500	500	500	500	750	250	50.00%
542	TOTAL SOCIAL AGENCIES	22,397	25,002	18,900	25,002	22,490	21,742	24,142	2,400	11.04%
54	TOTAL COM. AND SOCIAL	53,778	57,602	50,207	57,102	54,451	51,742	56,471	4,729	9.14%

TOWN OF BUCKSPORT
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Account Number	Account Name	2008-2009 Actual Expenses	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2012-2013 Budget	Increase (Decrease)	Percent Change
55	<u>EDUCATION</u>									
551	Regular Program									
92	Expense	11,353,468	5,378,158	7,098,835	5,287,017	5,286,340	5,443,585	5,758,075	314,490	5.78%
552	Adult Education									
92	Expense	202,206	-	-	-	-	-	-	-	n/a
553	RSU #25									
92	Expense	-	-	-	-	61,700	-	-	-	n/a
55	TOTAL EDUCATION	11,353,468	5,378,158	7,098,835	5,287,017	5,348,040	5,443,585	5,758,075	314,490	5.78%
56	<u>RECREATION & CULTURAL</u>									
561	Recreation Program									
01	Director's Salary	55,956	57,368	55,824	59,089	59,089	59,089	60,862	1,773	3.00%
02	Senior Citizens Dir.	9,987	10,213	10,213	10,514	10,514	13,520	13,926	406	3.00%
03	Swimming Pool Payroll	15,473	19,188	16,966	19,188	16,376	19,188	19,766	578	3.01%
04	Facility Main. Payroll	30,390	31,306	23,912	31,250	23,942	31,827	31,703	(124)	-0.39%
05	Part-time Assistants	11,631	16,400	12,953	17,242	12,691	17,242	17,377	135	0.78%
06	Youth Activities	3,936	6,469	2,523	6,216	2,676	6,216	3,248	(2,968)	-47.75%
07	Youth Athletics	450	630	450	530	450	530	530	-	0.00%
08	Fitness Center Payroll	345	560	-	560	-	360	360	-	0.00%
09	Sr. Fitness Payroll	770	800	870	800	990	1,000	1,000	-	0.00%
10	Sr. Lunch Pr	-	-	-	-	1,394	-	-	-	n/a
21	Director's Expenses	500	500	500	500	500	500	500	-	0.00%
31	Office Supplies	402	500	466	500	445	500	500	-	0.00%
33	Postage	8	50	-	50	-	50	50	-	0.00%
37	Program Supplies	16,402	16,545	16,148	16,295	15,135	16,295	16,295	-	0.00%
39	Building Supplies	1,363	1,850	1,870	1,850	1,891	1,850	1,850	-	0.00%
41	Equipment purchase	789	955	872	955	839	955	955	-	0.00%
51	Equipment Main & Repair	5,507	3,810	3,976	3,810	3,507	3,810	3,810	-	0.00%
52	Building Main. & Repair	2,431	2,700	2,295	2,700	1,877	4,700	4,700	-	0.00%
61	Telephone	1,806	2,280	1,550	2,280	1,544	1,872	1,872	-	0.00%
71	Fuel Heating	754	1,260	373	649	132	865	865	-	0.00%
72	Fuel Vehicle	1,706	1,600	1,682	1,792	1,930	2,742	3,020	278	10.14%
81	Electricity	5,808	8,620	5,126	8,620	5,148	6,585	6,585	-	0.00%
82	Water	4,253	7,483	2,324	7,483	3,935	4,745	4,745	-	0.00%
91	Rent	8,124	9,852	8,124	9,852	7,988	9,852	9,852	-	0.00%

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Budget Comparison - Expenses

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Account Number	Account Name	2008-2009 Actual Expenses	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2012-2013 Budget	Increase (Decrease)	Percent Change
92	Youth Athletic Expense	6,703	6,800	5,841	6,600	6,392	6,600	6,600	-	0.00%
93	Youth Activity Expense	6,314	5,800	3,733	5,600	3,290	5,600	5,600	-	0.00%
561	TOTAL RECREATION PRO.	191,808	213,539	178,589	214,925	182,676	216,493	216,571	78	0.04%
562	Town Dock Maintenance									
37	Facility Supplies	1,480	1,700	1,817	1,700	1,775	1,700	2,200	500	29.41%
51	Equipment Main. & Repair	3,195	2,050	1,622	2,050	1,875	2,050	2,050	-	0.00%
61	Telephone	554	780	522	-	38	-	-	-	n/a
72	Fuel Vehicles	142	475	-	475	-	475	475	-	0.00%
81	Electricity	3,032	3,992	2,897	3,592	2,539	3,592	3,092	(500)	-13.92%
82	Water	991	500	230	500	491	500	500	-	0.00%
91	Miscellaneous	33	300	180	300	-	300	300	-	0.00%
562	TOTAL DOCK MAINTENANCE	9,426	9,797	7,267	8,617	6,719	8,617	8,617	-	0.00%
56	TOTAL RECREATION & CULT.	201,234	223,336	185,856	223,542	189,395	225,110	225,188	78	0.03%
57	<u>CAPITAL IMPROVEMENTS</u>									
571	Reserves									
55	Fire Equipment Reserve	30,000	30,000	30,000	30,000	30,000	130,000	30,000	(100,000)	-76.92%
56	Public Safety Reserve	15,000	15,000	15,000	15,000	15,000	15,000	15,000	-	0.00%
57	Highway Equipment Reserve	205,000	80,000	80,000	80,000	80,000	83,000	85,000	2,000	2.41%
58	Waterfront Reserve	44,000	8,000	8,000	8,000	8,000	11,000	28,000	17,000	154.55%
59	Ambulance Reserve	25,000	25,000	25,000	25,000	25,000	30,000	47,000	17,000	56.67%
60	School St Fire House Reserve	-	-	-	-	-	9,900	1,000	(8,900)	-89.90%
62	Concession Stand Reserve	-	-	-	13,000	1,000	2,000	2,000	-	0.00%
65	Solid Waste Reserve	10,000	5,000	5,000	5,000	5,000	5,000	5,000	-	0.00%
66	Police Equipment Reserve	15,000	10,000	10,000	10,000	10,000	12,000	13,000	1,000	8.33%
67	Recreation Equipment Reserve	5,000	5,000	5,000	5,000	5,000	5,000	9,500	4,500	90.00%
68	Swimming Pool Reserve	5,000	5,000	5,000	5,000	5,000	3,000	3,000	-	0.00%
69	Town Garage Reserve	20,000	10,000	10,000	10,000	10,000	10,000	10,000	-	0.00%
75	Town Office Reserve	7,500	7,500	7,500	7,500	7,500	6,000	6,000	-	0.00%
76	Office Equipment Reserve	7,000	7,000	7,000	7,000	7,000	5,700	6,000	300	5.26%
77	Dispatch Equipment Reserve	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	0.00%
78	Transfer Station Reserve	5,000	5,000	5,000	5,000	5,000	10,000	10,000	-	0.00%
79	Jewett School Reserve	6,000	6,000	6,000	6,000	6,000	6,000	6,000	-	0.00%
	Chamber of Commerce Building							2,000	2,000	n/a
85	Gardner School	-	-	-	-	-	-	-	-	n/a

TOWN OF BUCKSPORT
Budget Comparison - Expenses

APPROVED 6-28-12

Account Number	Account Name	2008-2009 Actual Expenses	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2012-2013 Budget	Increase (Decrease)	Percent Change
86	Recreation Facility Reserve	25,000	25,000	25,000	25,000	25,000	23,000	25,500	2,500	10.87%
87	Silver Lake Property	3,000	3,000	3,000	13,000	13,000	13,000	23,000	10,000	76.92%
88	Parking Lots	5,000	15,000	15,000	16,900	-	59,000	10,000	(49,000)	-83.05%
92	Highway Improvements	300,000	300,000	300,000	283,000	283,000	201,600	200,000	(1,600)	-0.79%
93	Animal Shelter	-	-	-	-	-	18,000	2,000	(16,000)	-88.89%
94	Industrial Park Land Purchase	-	-	-	-	-	-	-	-	n/a
95	Public Access Equipment	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	0.00%
571	TOTAL RESERVE	737,000	566,000	566,000	573,900	545,000	662,700	543,500	(119,200)	-17.99%
57	TOTAL CAPITAL PROGRAM	737,000	566,000	566,000	573,900	545,000	662,700	543,500	(119,200)	-17.99%
58	DEBT RETIREMENT									
581	Long Term Debt									
92	Principal and Interest	21,130	20,772	20,772	15,412	15,412	15,412	15,412	-	0.00%
58	TOTAL DEBT RETIREMENT	21,130	20,772	20,772	15,412	15,412	15,412	15,412	-	0.00%
59	CEMETERY CARE									
591	Cemetery Expense									
76	Silver Lake Cemetery	675	675	675	675	675	675	675	-	0.00%
77	Oak Hill Cemetery	300	300	300	300	300	300	300	-	0.00%
78	Evergreen Cemetery	895	895	895	895	895	895	895	-	0.00%
79	Hillside Cemetery	300	300	300	300	300	300	300	-	0.00%
86	Buck Cemetery	1,250	1,250	1,250	1,250	1,250	1,250	1,250	-	0.00%
87	Catholic Cemetery	300	300	300	300	300	300	300	-	0.00%
88	Lanpher Cemetery	100	100	100	100	100	100	100	-	0.00%
89	Moulton Cemetery	100	100	100	100	100	100	100	-	0.00%
91	Heweytown Cemetery	100	100	100	100	100	100	100	-	0.00%
92	Page Cemetery	100	100	100	100	100	100	100	-	0.00%
591	TOTAL CEMETERY EXPENSE	4,120	4,120	4,120	4,120	4,120	4,120	4,120	-	0.00%
59	TOTAL CEMETERY CARE	4,120	4,120	4,120	4,120	4,120	4,120	4,120	-	0.00%

TOWN OF BUCKSPORT
Budget Comparison - Expenses

APPROVED 6-28-12

Account Number	Account Name	2008-2009 Actual Expenses	2009-2010 Budget	2009-2010 Actual Expenses	2010-2011 Budget	2010-2011 Actual Expenses	2011-2012 Budget	2012-2013 Budget	Increase (Decrease)	Percent Change
60	<u>COUNTY TAX</u>									
601	County Tax Expense									
92	County Payment	240,444	230,562	230,562	247,236	247,236	259,087	266,619	7,532	2.91%
60	TOTAL COUNTY TAX	240,444	230,562	230,562	247,236	247,236	259,087	266,619	7,532	2.91%
64	<u>OVERLAY</u>									
641	Overlay Expense									
92	Overlay Expense	7,573		4,155		67,650			-	n/a
64	TOTAL OVERLAY	7,573	-	4,155	-	67,650	-	-	-	n/a
65	<u>TIF</u>									
651	TIF Expense									
92	TIF Expense	872,017		699,791		668,303			-	n/a
65	TOTAL TIF	872,017	-	699,791	-	668,303	-	-	-	n/a
67	<u>UNCATEGORIZED EXPENSES</u>									
572	Expenses									
92	Expense	311,645		518,077		67,297				
94	Wood Property Purchase	-	-	-	-	-	-	-	-	n/a
95	Veteran's Memorial	-	-	-	-	-	-	-	-	n/a
98	Sick & Vacation Reserve Transf	-	-	-	-	-	-	-	-	n/a
66	TOTAL UNCATEGORIZED	311,645	-	518,077	-	67,297	-	-	-	n/a
BUDGET TOTALS		17,446,090	10,400,230	12,971,246	10,401,826	10,998,796	10,778,262	11,024,873	246,611	2.29%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours	\$ / %					
501	ADMINISTRATION								
	Town Manager Salary				\$ 78,500.00				
01	Total Manager Salary					\$ 78,500.00	\$ 89,192.00	\$ (10,692.00)	-11.99%
	Office Salaries								
	PAY SCALE								
	Start -	\$ 16.13							
	6-months -	\$ 16.38							
	1- year -	\$ 16.54							
	2- years -	\$ 16.84							
	4- years -	\$ 17.36							
	5- years -	\$ 17.54							
	8- years -	\$ 17.71							
	Kathy Downs Clerk		38	\$19.88	\$ 38,767.00				
	Registry of Voters Council Clerk				\$ 2,132.00				
					\$ 2,132.00				
					\$ 43,031.00				
	Jackie Hunt 9-29-2003								
	37.5 hrs. X \$17.71 X 12 wks.=		38	\$ 17.71	\$ 7,970.00				
	37.5 hrs. X \$17.71 X 40 wks.=		38	\$ 17.71	\$ 26,565.00				
				\$17.71	\$ 34,535.00				
	Linda Alley 11-8-2004								
	37.5 hrs. X \$17.54 X 14 wks.		38	\$ 17.54	\$ 9,209.00				
	37.5 hrs. X \$17.71 X 38 wks.=		38	\$ 17.71	\$ 25,237.00				
	Sewer Department Clerk				\$ 1,000.00				
				\$18.18	\$ 35,446.00				
	Ann Holmes 9-9-2006								
	37.5 hrs. X \$17.54 X 10 wks.=		38	\$ 17.54	\$ 6,578.00				
	37.5 hrs. X \$17.54 X 42 wks.=		38	\$ 17.54	\$ 27,626.00				
	Deputy Tax Collector				\$ 1,975.00				
				\$18.55	\$ 36,179.00				
	Roxann Clapper (12-28-2002)								
	37.5 hrs. X 26 wks. @ \$17.71 =		38	\$ 17.71	\$ 17,267.00				
	37.5 hrs. X 26 wks. @ \$17.71 =		38	\$ 17.71	\$ 17,267.00				
	Deputy Treasurer				\$ 1,975.00				
				\$18.72	\$ 36,509.00				
	Finance Director		40	\$23.81	\$ 49,525.00				
	Extra & Overtime				\$ 1,500.00				
	Less: 50% Linda Alley's base salary + \$1,000 clerk fee				\$ (18,223.00)				
02	Total Office Salaries					\$ 218,502.00	\$ 212,042.00	\$ 6,460.00	3.05%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours	\$ / %					
501	ADMINISTRATION								
	Council Salaries								
		July (2 meetings)	2						
		August (2 meetings)	2						
		September (2 meetings)	2						
		October (2 meetings)	2						
		November (2 meetings)	2						
		December (2 meetings)	2						
		January (2 meetings)	2						
		February (2 meetings)	2						
		March (3 meetings)	3						
		April (4 meetings)	4						
		May (4 meetings)	4						
		June (2 meetings)	2						
		Emergency meetings (1)	1						
		Total meetings	30						
		6 council members @ \$40. per meeting X 30 meetings=		\$40.00	\$ 7,200.00				
		1 council member @ \$50 per meeting X 30 meetings=		\$50.00	\$ 1,500.00				
03	Total Council Salaries					\$ 8,700.00	\$ 8,700.00	\$ -	0.00%
	Election Clerk Salaries								
	November Election								
		Clerks - 150 hrs. at \$7.50 per hour =	150	\$7.50	\$ 1,125.00				
		Deputy Clerk 16 hours X \$26.57 per hour=	16	\$26.57	\$ 425.00				
	June Referendum								
		Clerks 50 hours at \$7.50 per hour =	50	\$7.50	\$ 375.00				
		Deputy Clerk 6 hours @ \$26.57 per hour	6	\$26.57	\$ 159.00				
04	Total Election Salaries					\$ 2,084.00	\$ 1,989.00	\$ 95.00	4.78%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours	\$ / %					
501	ADMINISTRATION								
	Town Manager Expenses								
		In-town mileage			\$ 2,600.00				
		Dues			\$ 300.00				
		MMA Convention			\$ 250.00				
		Seminars			\$ 250.00				
		Out of town travel			\$ 600.00				
		Cellular phone			\$ 480.00				
21	Total Manager Expenses					\$ 4,480.00	\$ 4,000.00	\$ 480.00	12.00%
	Town Council Expenses								
		Mileage expense			\$ 400.00				
		Meals and lodging			\$ 200.00				
		Seminar fees			\$ 300.00				
		Mailing and copying cost			\$ 400.00				
		Dues			\$ 100.00				
		Miscellaneous			\$ 310.00				
22	Total Council Expense					\$ 1,710.00	\$ 1,710.00	\$ -	0.00%
	Office Staff Expense								
		Association dues			\$ 400.00				
		Travel			\$ 500.00				
		Seminar fees			\$ 500.00				
		Meals and lodging			\$ 250.00				
23	Total Office Staff Expense					\$ 1,650.00	\$ 1,650.00	\$ -	0.00%
	Office Supplies								
		Paper			\$ 800.00				
		Checks (6,000)			\$ 700.00				
		Purchase orders (3,000)			\$ 400.00				
		Tax bills (3,100)			\$ 1,350.00				
		Tax forms			\$ 200.00				
		Vital records protective sheets			\$ 100.00				
		Envelopes and letterhead			\$ 900.00				
		Supplies for fax and copier			\$ 500.00				
		Computer supplies			\$ 1,000.00				
		Miscellaneous supplies			\$ 1,200.00				
31	Total Office supplies					\$ 7,150.00	\$ 7,150.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours	\$ / %					
501	ADMINISTRATION								
	Software Support								
		Computer main. contract			\$ 6,855.00				
32	Total Software Support					\$ 6,855.00	\$ 6,300.00	\$ 555.00	8.81%
	Postage								
		Town clerk postage			\$ 340.00				
		Tax bills and notices			\$ 2,055.00				
		General mailings			\$ 2,515.00				
33	Total Postage Cost					\$ 4,910.00	\$ 4,910.00	\$ -	0.00%
	Printing								
		Town reports (250 copies)	250	\$3.20	\$ 800.00				
		Election materials							
		5,600 ballots @ .30 =	5,600	\$0.31	\$ 1,736.00				
		Miscellaneous			\$ 350.00				
34	Total Printing Cost					\$ 2,886.00	\$ 2,830.00	\$ 56.00	1.98%
	Advertising								
		Job notices			\$ 600.00				
		Legal notices			\$ 700.00				
		Notices ordinances			\$ 1,000.00				
35	Total Advertising					\$ 2,300.00	\$ 2,300.00	\$ -	0.00%
	Equipment Purchase								
		Chair			\$ 300.00				
		One printer			\$ 300.00				
		Miscellaneous			\$ 400.00				
41	Equipment Purchase					\$ 1,000.00	\$ 1,000.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours	\$ / %					
501	ADMINISTRATION								
	Equip. Main. & Repairs								
		Copier main. contract			\$ 1,300.00				
		Typewriter maintenance			\$ 300.00				
		Mailing machine main. & rent			\$ 1,300.00				
		Computer repair			\$ 650.00				
		Telephone maintenance			\$ 1,000.00				
		Voting machine maint.			\$ 315.00				
		Voting machine coding			\$ 2,200.00				
		Miscellaneous			\$ 245.00				
51	Total Main & Repairs					\$ 7,310.00	\$ 7,310.00	\$ -	0.00%
	Telephone								
		Basic charge \$173.67 monthly (4 lines)	12	\$173.67	\$ 2,084.00				
		Internet (\$10.00 X 2 monthly)	12	\$20.00	\$ 240.00				
		Long Distance calls	12	\$35.00	\$ 420.00				
61	Total Telephone Cost					\$ 2,744.00	\$ 2,744.00	\$ -	0.00%
	Audit								
		Municipal			\$ 9,875.00				
		Ambulance			\$ 2,565.00				
					\$ 12,440.00				
93	Total Audit Cost					\$ 12,440.00	\$ 12,440.00	\$ -	0.00%
	Tax Lien Cost								
		Registry of Deeds							
		\$13.00 per lien for recording and discharges X 400 filings	400	\$13.00	\$ 5,200.00				
		Postage							
		630 reminder notices	630	\$0.46	\$ 290.00				
		350 30-D notices @ \$5.85	350	\$5.85	\$ 2,048.00				
		350 Lien notices @ \$5.85	350	\$5.85	\$ 2,048.00				
		90 Foreclosure notices @ \$5.85	90	\$5.85	\$ 528.00				
		20 Tax acquired notices @ \$5.85	20	\$5.85	\$ 117.00				
		Miscellaneous postage			\$ 50.00				
		Miscellaneous copies			\$ 50.00				
94	Total Tax Lien Cost					\$ 10,331.00	\$ 9,931.00	\$ 400.00	4.03%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours	\$ / %					
501	ADMINISTRATION								
	Legal fees								
		General legal @ \$85 per hour	141	\$85.00	\$ 12,000.00				
		Labor Law @ \$150 per hr.	20	\$150.00	<u>\$ 3,000.00</u>				
95	Total Legal Fees					\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
	Maine Municipal Assoc.								
						\$ 7,485.00			
96	Total MMA Dues					\$ 7,485.00	\$ 7,410.00	\$ 75.00	1.01%
	Totals					\$ 396,037.00	\$ 398,608.00	\$ (2,571.00)	-0.64%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
503	ASSESSOR'S OFFICE								
	Assessor's Salary								
		1 X performance adjustment	38	\$ 25.36	\$ 49,449.00				
					\$ 1,000.00				
01	Total Assesor's Salary					\$ 50,449.00	\$ 49,449.00	\$ 1,000.00	2.02%
	Office Salary				\$ 200.00				
02	Total Office Salary					\$ 200.00	\$ 200.00	\$ -	0.00%
	Dues and Travel								
		Intown mileage							
		875 miles X .35 per mile=	875	\$ 0.40	\$ 350.00				
		Out of town mileage							
		525 miles X .35 per mile	525	\$ 0.40	\$ 210.00				
		Dues			\$ 75.00				
21	Total Dues and Travel					\$ 635.00	\$ 635.00	\$ -	0.00%
	Training Cost								
		Seminars and course fees			\$ 285.00				
		Lodging and meals			\$ 215.00				
24	Total Training Cost					\$ 500.00	\$ 500.00	\$ -	0.00%
	Office Supplies								
		Miscellaneous supplies			\$ 100.00				
		Professional publications & materials			\$ 480.00				
		Labels, letterhead & envelopes			\$ 100.00				
31	Total Office Supplies					\$ 680.00	\$ 680.00	\$ -	0.00%
	Software Support								
		Trio Support, main. & upgrades			\$ 2,306.00				
32	Total Software Support					\$ 2,306.00	\$ 2,200.00	\$ 106.00	4.82%
	Postage								
		General mailing			\$ 500.00				

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
<u>503</u>	<u>ASSESSOR'S OFFICE</u>								
33	Total Postage Cost					\$ 500.00	\$ 500.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
503	ASSESSOR'S OFFICE								
	Printing	Copies			\$ 150.00				
34	Total Printing Cost					\$ 150.00	\$ 150.00	\$ -	0.00%
	Advertising	Legal notices			\$ 100.00				
35	Total Advertising					\$ 100.00	\$ 100.00	\$ -	0.00%
	Equipment Purchase	No new equip. proposed			\$ -				
41	Total Equip. Purchase					\$ -	\$ -	\$ -	n/a
	Equipment Maintenance	Computer maintenance			\$ 200.00				
51	Total Equip. Maintenance					\$ 200.00	\$ 200.00	\$ -	0.00%
	Telephone	Basic rate \$57.00 monthly X 12	12	\$ 57.00	\$ 684.00				
61	Total Telephone					\$ 684.00	\$ 684.00	\$ -	0.00%
	Contracted Services	20 hours / week - 8 weeks	0	\$ -	\$ -				
90	Total Contracted Services					\$ -	\$ 5,736.00	\$ (5,736.00)	-100.00%
	Transfer Cost	500 transfers @ \$1.00 each	500	\$ 1.00	\$ 500.00				
93	Total Transfer Cost					\$ 500.00	\$ 500.00	\$ -	0.00%
	TOTALS					\$ 56,904.00	\$ 61,534.00	\$ (4,630.00)	-7.52%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
508	<u>ECONOMIC DEVELOPMENT</u>								
	Regular Payroll	Econ. Devel. Dir.	40	\$ 27.11	\$ 56,388.00				
01	Total Regular Payroll					\$ 56,388.00	\$ 54,746.00	\$ 1,642.00	3.00%
	Dues & Travel	Mileage \$.40 per BREDA	4,500	\$ 0.40	\$ 1,800.00				
		Dues			\$ 2,985.00				
					\$ 500.00				
23	Total Dues & Travel					\$ 5,285.00	\$ 5,285.00	\$ -	0.00%
	Training Cost	Seminars			\$ 500.00				
24	Total Training Cost					\$ 500.00	\$ 500.00	\$ -	0.00%
	Office Supplies	Computer supplies			\$ 250.00				
		Paper & cards			\$ 100.00				
		Miscellaneous			\$ 150.00				
31	Total Office Supplies					\$ 500.00	\$ 500.00	\$ -	0.00%
	Postage	Regular mailings			\$ 400.00				
33	Total Postage Cost					\$ 400.00	\$ 400.00	\$ -	0.00%
	Telephone Cost	Cell phone			\$ 360.00				
		Long distance calls			\$ 140.00				
61	Total Telephone Cost					\$ 500.00	\$ 500.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
508	<u>ECONOMIC DEVELOPMENT</u>								
	Miscellaneous								
		Misc. Expense			\$ 200.00				
91	Total Miscellaneous Cost					\$ 200.00	\$ 200.00	\$ -	0.00%
	Marketing Costs								
		Cruise Maine Coalition			\$ 300.00				
		Maine Tourism Assoc. Membership			\$ 350.00				
		MDOT signs - Industrial Park	2	\$ 250.00	\$ 500.00				
		Ghostport Event			\$ 500.00				
		Streetpost flower baskets	38	\$ 24.00	\$ 912.00				
		Main Street flowers	12	\$ 29.00	\$ 348.00				
		4' x 8' Alupalite panel (signage)			\$ 250.00				
		Media design			\$ 450.00				
		Media purchase			\$ 890.00				
92	Total Marketing Cost					\$ 4,500.00	\$ 4,500.00	\$ -	0.00%
	Totals					\$ 68,273.00	\$ 66,631.00	\$ 1,642.00	2.46%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Salary	\$ / %					
505	INSURANCE AND BENEFITS								
	Workers Compensation								
		<u>Allocation</u>							
		Town Manager	79,678.00	0.43%	\$ 343.00				
	Administration -	Office employees - clerical	283,365.00	0.31%	\$ 878.00				
	Planning -	Municipal employees - NOC	101,017.00	1.63%	\$ 1,647.00				
	Assessor -	Economic Development	57,234.00	0.43%	\$ 246.00				
	Public Access -	Summer roads - 61.84% of Highway	226,308.00	6.30%	\$ 14,257.00				
	Municipal Building -	Winter plowing - 38.16% of Highway	191,913.00	6.63%	\$ 12,724.00				
	Economic Develop -	Ambulance Service	109,438.00	5.43%	\$ 5,942.00				
	Fire -	Firefighters	315,350.00	5.84%	\$ 18,416.00				
	Ambulance -	Harbor master	1,015.00	1.24%	\$ 13.00				
	Police -	Animal control	7,593.00	1.24%	\$ 94.00				
	Dispatch -	Police	387,412.00	2.96%	\$ 11,467.00				
	Highway -	Dispatchers	160,267.00	0.31%	\$ 497.00				
	Solid Waste -	Janitors & Building NOC	21,005.00	3.12%	\$ 655.00				
	Health Advisory -	Transfer Station / Recycling	74,495.00	5.87%	\$ 4,373.00				
	Recreation -	Parks and Recreation	167,651.00	2.50%	\$ 4,191.00				
	Public Safety -	Radio - Reproduction	1,894.00	0.35%	\$ 7.00				
		Total salaries	2,185,635.00	3.47%	\$ 75,750.00				
		Experience modification		103.00%	\$ 2,273.00				
		Increase 1-1-2012		0.00%	\$ -				
		Loss control credit		10.00%	\$ (7,802.00)				
		Contribution reduction		10.10%	\$ (7,092.00)				
		2012 Worker's Compensation audit			\$ 1,850.00				
86	Total Worker Comp.					\$ 64,979.00	\$ 60,313.00	\$ 4,666.00	7.74%
	HRA - ER Contribution								
	Administration		7	\$ -	\$ -				
	Planning		1	\$ -	\$ -				
	Assessing		1	\$ -	\$ -				
	Economic Development		1	\$ -	\$ -				
	Fire		5	\$ -	\$ -				
	Police		7	\$ -	\$ -				
	Dispatch		4	\$ -	\$ -				
	Highways		8	\$ -	\$ -				
	Solid Waste		2	\$ -	\$ -				
	Recreation		1	\$ -	\$ -				
	Conversions		2	\$ -	\$ -				
91	Total Health Reimbursement					\$ -	\$ -	\$ -	n/a

Funded 1X Only

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Salary	\$ / %					
505	<u>INSURANCE AND BENEFITS</u>								
	Social Security								
	Administration		313,598.00	7.65%	\$ 23,990.00				
	Planning		53,445.00		\$ 4,089.00				
	Assessing		50,191.00		\$ 3,840.00				
	Economic Development		57,234.00		\$ 4,378.00				
	Municipal Building		7,000.00		\$ 536.00				
	Public Access		1,894.00		\$ 145.00				
	Fire		315,350.00		\$ 24,124.00				
	Police		396,020.00		\$ 30,296.00				
	Dispatch		160,267.00		\$ 12,260.00				
	Public Safety		4,485.00		\$ 343.00				
	Highway		419,223.00		\$ 32,071.00				
	Health Advisory		7,900.00		\$ 604.00				
	Solid Waste		74,495.00		\$ 5,699.00				
	Recreation		151,004.00		\$ 11,552.00				
	Ambulance		109,438.00		\$ 8,372.00				
			2,121,544.00						
92	Total Social Security					\$ 162,299.00	\$ 154,430.00	\$ 7,869.00	5.10%
	Group Life Insurance								
	Administration		298,180.00	1.00%	\$ 2,982.00				
	Planning		50,335.00		\$ 503.00				
	Assessing		49,449.00		\$ 494.00				
	Economic Development		57,234.00		\$ 572.00				
	Fire		277,356.00		\$ 2,774.00				
	Police		367,888.00		\$ 3,679.00				
	Dispatch		158,763.00		\$ 1,588.00				
	Ambulance		84,858.00		\$ 849.00				
	Highway		377,839.00		\$ 3,778.00				
	Solid Waste		70,084.00		\$ 701.00				
	Recreation		60,862.00		\$ 609.00				
					\$ 18,529.00				
	Retiree Coverage	Monthly premium	220.00	12	\$ 2,640.00				
93	Total Group Life Ins.					\$ 21,169.00	\$ 19,818.00	\$ 1,351.00	6.82%
	Maine Public Employees Retirement System - Participating Local District Retirement Program (PLD)	The UAAL in this account is being amortized over a period of 18 years beginning in 1999. The credit is sufficient to cover all costs for 2012-2013.							
94	Total MePERS					\$ -	\$ -	\$ -	n/a

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change	
			Salary	\$ / %						
505	INSURANCE AND BENEFITS									
	Health Insurance			#	Pro rata					
		Family	\$ 15,320	12	34.3%					
		Single & dependent	\$ 10,726	10	28.6%					
		Single	\$ 6,492	13	37.1%					
	Administration	Family	15,320	2						
		Single & dependent	10,726	1						
		Single	6,492	3						
		Total Administration				\$ 60,842.00				
	Planning	Single	6,492	1		\$ 6,492.00				
	Assessing	Family	15,320	1		\$ 15,320.00				
	Economic Development	Single & dependent	10,726	1		\$ 10,726.00				
	Fire	Family	15,320	1						
		Single & dependent	10,726	2						
		Single	6,492	2						
		Total Fire				\$ 49,756.00				
	Police	Family	15,320	0						
		Single & dependent	10,726	4						
		Single	6,492	3						
		Total Police				\$ 62,380.00				
	Dispatch	Family	15,320	1						
		Single	6,492	2						
		Total Dispatch				\$ 28,304.00				
	Highways	Family	15,320	6						
		Single & dependent	10,726	1						
		Single	6,492	1						
		Total Highway				\$ 109,138.00				
	Solid Waste	Family	15,320	1						
		Single & dependent	10,726	1						
		Total Solid Waste				\$ 26,046.00				
	Recreation	Single & dependent	10,726	0						
		Single	6,492	1						
		Total Recreation				\$ 6,492.00				
	2 conversions	\$15,320 - \$6,492 = \$8,828 X 2 =	8,828	2		\$ 17,656.00				
		Buy-outs	1,000	2		\$ 2,000.00				
<p>Allows for a 10% increase effective 1-1-2013 1-1-2012 monthly cost family \$1,405.70, single- \$626.66 & single and dependent \$1,022.53 Employee participation 1-1-2012 is \$43 for family, \$40 for single & dependent or \$27 for single, weekly.</p>										
95	Total Health Ins. Cost					\$	395,152.00	\$ 436,623.00	\$ (41,471.00)	-9.50%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Salary	\$ / %					
505	<u>INSURANCE AND BENEFITS</u>								
	Income Protection								
			Covered Payroll						
	Administration		312,000	1.30%	\$ 4,056.00				
	Planning		49,000		\$ 637.00				
	Assessing		48,000		\$ 624.00				
	Economic Development		55,000		\$ 715.00				
	Fire		221,000		\$ 2,873.00				
	Police		300,000		\$ 3,900.00				
	Dispatch		124,000		\$ 1,612.00				
	Ambulance		40,500		\$ 527.00				
	Highway		325,000		\$ 4,225.00				
	Solid Waste		60,000		\$ 780.00				
	Recreation		60,000		\$ 780.00				
	Covered payroll thru 4/2013	1,594,500	70.00%	1.90%	\$ 17,672.00				
	Covered payroll thru 6/2013	1,642,335			\$ 3,641.00				
96	Total Income Protection					\$ 21,313.00	\$ 21,500.00	\$ (187.00)	-0.87%
	Unemployment Comp								
		Self Insurance			\$ 1,000.00				
97	Unemployment Comp					\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
	General Liability								
		MMA premium			\$ 54,950.00				
		Call Firefighter coverage			\$ 1,550.00				
		Self Insurance			\$ 2,000.00				
98	Total Gen. Liability Ins.					\$ 58,500.00	\$ 58,500.00	\$ -	0.00%
	Public Official Liability Ins.								
		MMA Premium			\$ 8,500.00				
99	Total Public Liability Ins.					\$ 8,500.00	\$ 8,500.00	\$ -	0.00%
	TOTALS					\$ 732,912.00	\$ 760,684.00	\$ (27,772.00)	-3.65%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
504	<u>MUNICIPAL OFFICE</u>								
	Custodian's Salary	12.5 hrs. per week X \$10.61 X 52 wks.=	13	\$ 10.61	\$ 6,897.00				
01	Total Cust. Salary					\$ 6,897.00	\$ 6,695.00	\$ 202.00	3.02%
	Building Supplies								
		Paper towels			\$ 95.00				
		Toilet paper			\$ 55.00				
		Trash bags			\$ 205.00				
		Floor wax			\$ 80.00				
		Floor sealer			\$ 40.00				
		Hand soap			\$ 20.00				
		Light bulbs			\$ 150.00				
		Window cleaner			\$ 25.00				
		Furniture polish			\$ 15.00				
		Calcium			\$ 20.00				
		Flags			\$ 50.00				
		Miscellaneous			\$ 315.00				
39	Total Building Supplies					\$ 1,070.00	\$ 830.00	\$ 240.00	28.92%
	Building Repairs and Main.								
		Furnace repair			\$ 250.00				
		Door repair			\$ 100.00				
		Paint			\$ 75.00				
		Electrical			\$ 150.00				
		Plumbing			\$ 200.00				
		Carpet cleaning			\$ 350.00				
		Elevator license & insp.			\$ 200.00				
		Elevator main. agree.			\$ 1,000.00				
		Miscellaneous			\$ 330.00				
52	Total Repairs and Main.					\$ 2,655.00	\$ 2,655.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
504	<u>MUNICIPAL OFFICE</u>								
	Heating Fuel	1,000 gallons @ \$3.50 =	1,000	\$ 3.50	<u>\$ 3,500.00</u>				
71	Heating Fuel					\$ 3,500.00	\$ 3,500.00	\$ -	0.00%
	Electricity	\$500.00 monthly X 12=	12	<u>\$ 500.00</u>	<u>\$ 6,000.00</u>				
81	Total Electricity					\$ 6,000.00	\$ 6,240.00	\$ (240.00)	-3.85%
	Water								
		Town Office water							
		\$80 per quarter	4	\$ 80.00	<u>\$ 320.00</u>				
		Spring water			<u>\$ 150.00</u>				
82	Total Office Water					\$ 470.00	\$ 470.00	\$ -	0.00%
	TOTALS					\$ 20,592.00	\$ 20,390.00	\$ 202.00	0.99%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2010-2011 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
502	<u>MUNICIPAL PLANNING</u>								
	CEO Salary								
	Plumbing Inspector	40 hours X \$23.83 X 52	40	\$23.83	\$ 49,566.00				
01	Total CEO Salary					\$ 49,575.00	\$ 48,131.00	\$ 1,444.00	3.00%
	Planning Board Salaries								
		\$20 per meeting X 16 meetings X 6 members=	16	\$ 20.00	\$ 1,920.00				
		\$25 per meeting X 16 meetings X 1 member	16	\$ 25.00	\$ 400.00				
02	Total Board Salary					\$ 2,320.00	\$ 2,320.00	\$ -	0.00%
	Planning Board Secretary								
		\$40 per meeting @ 16 meetings	16	\$ 40.00	\$ 640.00				
		\$40 per meeting @ 3 meeting for BOA	3	\$ 40.00	\$ 120.00				
03	Total Secretary Salary					\$ 760.00	\$ 760.00	\$ -	0.00%
	Planning Board/BOA Expense								
		Travel (mileage)			\$ 90.00				
		Seminar fees			\$ 100.00				
		Booklets			\$ 135.00				
21	Total Planning Board/BOA Exp.					\$ 325.00	\$ 325.00	\$ -	0.00%
	CEO Expense								
		Court filings			\$ 240.00				
		Travel at .40 per mile	2,500	\$ 0.40	\$ 1,000.00				
		Training			\$ 300.00				
	NEW	Cell Phone			\$ 216.00				
		Miscellaneous			\$ 160.00				
22	Total CEO Expense					\$ 1,916.00	\$ 1,700.00	\$ 216.00	12.71%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2010-2011 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
502	<u>MUNICIPAL PLANNING</u>								
	Office Supplies								
		Planning Brd/BOA Supplies			\$ 150.00				
		CEO Supplies			\$ 650.00				
31	Total Planning Office Supplies					\$ 800.00	\$ 800.00	\$ -	0.00%
	Postage								
		Planning Board			\$ 173.00				
		CEO			\$ 230.00				
		BOA			\$ 27.00				
33	Total Postage					\$ 430.00	\$ 430.00	\$ -	0.00%
	Printing								
		Planning Board Copies			\$ 65.00				
		CEO Copies			\$ 25.00				
		BOA Copies			\$ 10.00				
34	Total Printing Cost					\$ 100.00	\$ 100.00	\$ -	0.00%
	Advertising								
		Legal notices			\$ 250.00				
35	Total Advertising					\$ 250.00	\$ 250.00	\$ -	0.00%
	HCPC Dues								
		Dues			\$ 1,250.00				
93	Total HCPC Dues					\$ 1,250.00	\$ 1,150.00	\$ 100.00	8.70%
	Mapping								
		Updates			\$ 900.00				
94	Total Mapping Cost					\$ 900.00	\$ 900.00	\$ -	0.00%
	TOTALS					\$ 58,626.00	\$ 56,866.00	\$ 1,760.00	3.09%

Account	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +
			Hours	\$ / %				
507	PUBLIC ACCESS							
	Regular Payroll							
		30 meetings @ 3 hours X \$16.97 per hour	3	\$ 16.97	\$ 1,527.00			
		20 hours preparing notices for bulletin Board @ \$16.97	20	\$ 16.97	<u>\$ 339.00</u>			
01	Total Payroll Cost					\$ 1,866.00	\$ 1,813.00	\$ 53.00
	Program Supplies							
		tapes and CDs			\$ 100.00			
		Miscellaneous			<u>\$ 25.00</u>			
37	Total Program Supplies					\$ 125.00	\$ 125.00	\$ -
	Main. & Repairs							
		25 hours @ \$60 per hour =	25	\$ 60.00	<u>\$ 1,500.00</u>			
51	Total Main. & Repairs					\$ 1,500.00	\$ 1,500.00	\$ -
	Totals					\$ 3,491.00	\$ 3,438.00	\$ 53.00

**Percent
Change**

2.92%

0.00%

0.00%

1.54%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
514	AMBULANCE SERVICE								
	Attendants Payroll								
		1 full-time \$28.55 X 2 hrs. X 750 runs	2	\$ 28.55	\$ 42,825.00				
		1 paramedic @ \$10.00 X 425 runs	425	\$ 10.00	\$ 4,250.00				
		1 EMT @ \$12.85 X 2 X 250 runs=	2	\$ 12.85	\$ 6,425.00				
		1 Int. @ \$14.84 X 2.32 X 750 runs=	2.32	\$ 14.84	\$ 25,822.00				
		On call stipend \$3.00 X 365 days x 19.25 hrs.	19	\$ 3.00	\$ 21,079.00				
01	Total Attendants Payroll					\$ 100,401.00	\$ 78,500.00	\$ 21,901.00	27.90%
	Assistant Directors' Salary								
		Assistant Director's Salary			\$ 1,500.00				
03	Total Assist. Directors' Salary					\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
	Training Payroll								
		10 mts. X 2 hrs. X \$8.24 X 16 Vol.	2	\$ 8.24	\$ 2,637.00				
		10 mts. X 2 hrs. X \$28.55 X 2 =	2	\$ 28.55	\$ 1,142.00				
		75 hrs. full-time training X \$28.55	75	\$ 28.55	\$ 2,141.00				
04	Total Training Payroll					\$ 5,920.00	\$ 5,715.00	\$ 205.00	3.59%
	Dues and Travel								
		NEEMS - Dues			\$ 800.00				
		MAA - Dues			\$ 450.00				
		CLIA Laboratory - Certificate Fees			\$ 150.00				
		Hancock County EMS - Dues			\$ 30.00				
		EMS Service License			\$ 220.00				
		Mileage to training			\$ 200.00				
23	Total Dues and Travel					\$ 1,850.00	\$ 1,850.00	\$ -	0.00%
	Training and Hiring Expense								
		Heb. B shots and series			\$ 180.00				
		Intermediate recert.			\$ 120.00				
		New employee physicals			\$ 200.00				
		Tuition, travel etc.			\$ 330.00				
		Miscellaneous			\$ 750.00				
		Recertification			\$ 420.00				
24	Total Training & Hiring Cost					\$ 2,000.00	\$ 2,000.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
514	<u>AMBULANCE SERVICE</u>								
	Office Supplies	Printer/computer supplies			\$ 280.00				
		Miscellaneous office supplies			\$ 250.00				
31	Total Office Supplies					\$ 530.00	\$ 530.00	\$ -	0.00%
	Software Support	Computer software update			\$ 1,200.00				
32	Total Software Cost					\$ 1,200.00	\$ 1,200.00	\$ -	0.00%
	Postage	675 bills X \$0.45 =	675	\$ 0.45	\$ 304.00				
		295 reminders X \$0.45 =	295	\$ 0.45	\$ 133.00				
		General mailing			\$ 37.00				
33	Total Postage Cost					\$ 474.00	\$ 375.00	\$ 99.00	26.40%
	Advertising	Job wanted notices			\$ 300.00				
35	Total Advertising cost					\$ 300.00	\$ 300.00	\$ -	0.00%
	Ambulance Supplies	Oxygen							
		47 m-tank refills X \$15.00	47	\$ 15.00	\$ 705.00				
		137 d-tank refills X \$8.00	137	\$ 8.00	\$ 1,095.00				
		Airway supplies			\$ 950.00				
		Bandages & dressings			\$ 200.00				
		Batteries			\$ 800.00				
		Blood glucose supplies			\$ 500.00				
		Cardiac supplies			\$ 900.00				
		Gloves, mask, gowns			\$ 650.00				
		Stiffneck collars and headbeds			\$ 700.00				
		IV supplies			\$ 2,750.00				
		Pharmacy supplies			\$ 1,700.00				
		Other supplies			\$ 1,200.00				
37	Total Ambulance Supplies					\$ 12,150.00	\$ 10,825.00	\$ 1,325.00	12.24%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
514	AMBULANCE SERVICE								
	Equipment Purchase								
		Vacuum splints			\$ 700.00				
		Reeve sleeve			\$ 400.00				
		Equipment bags			\$ 400.00				
41	Total Equipment Purchase					\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
	Equipment Parts and Repairs								
		Tires			\$ 400.00				
		Batteries			\$ 200.00				
		Exhaust system			\$ 150.00				
		Tune-ups			\$ 200.00				
		Oil changes			\$ 350.00				
		Radio repair			\$ 500.00				
		Other			\$ 295.00				
		Labor			\$ 1,121.00				
		Service Contracts							
		Field bridge software license -Image Trend			\$ 375.00				
		Photo Copier - Budget Document Technology			\$ 100.00				
		Computer System - Windsor Group			\$ 350.00				
		Voice recorder - Affiliated Voice & Data Systems			\$ 575.00				
	Includes proj. increase								
51	Total Equip. and Repair Cost					\$ 4,616.00	\$ 4,616.00	\$ -	0.00%
	Telephone								
		1 phone line \$26.67 monthly	12	\$ 26.67	\$ 320.00				
		Cellular phone 2 @ \$45.83 monthly	12	\$ 45.83	\$ 550.00				
61	Total Telephone Cost					\$ 870.00	\$ 870.00	\$ -	0.00%
	Vehicle Fuel								
		50 miles per trip @ 13.4 miles per gallon X 750 trips X \$3.80 = 2,800 gallons	2,800	\$ 3.80	\$ 10,640.00				
72	Total Fuel Cost					\$ 10,640.00	\$ 10,640.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
514	AMBULANCE SERVICE								
	Miscellaneous								
		Medicare enrollment app. fee			\$ 550.00				
		Includes licensing cost, EE recog., etc.			\$ 200.00				
91	Total Miscellaneous Cost					\$ 750.00	\$ 200.00	\$ 550.00	275.00%
	ALS Backup								
		5 backups @ \$162.50	5	\$ 162.50	\$ 813.00				
92	Total ALS Backup					\$ 813.00	\$ 813.00	\$ -	0.00%
	Collection Costs								
		Anticipated collections @ 33%			\$ 2,000.00				
93	Total Collection Costs					\$ 2,000.00	\$ 2,000.00	\$ -	0.00%
	Uncollectibles								
		Bad debt & Third Party Allowances 30% of total billing \$345,000			\$ 103,500.00				
94	Total Uncollectibles					\$ 103,500.00	\$ 103,500.00	\$ -	0.00%
	TOTALS					\$ 251,014.00	\$ 226,934.00	\$ 24,080.00	10.61%
	ALLOCATION OF AMBULANCE COST								
	FIXED EXPENSES								
		Directors' salaries			\$ 1,500.00				
		Dues and Travel			\$ 1,850.00				
		Training payroll			\$ 5,920.00				
		Training and hiring cost			\$ 2,000.00				
		Employee benefits-duty at station			\$ 1,389.00				
		Telephone cost			\$ 870.00				
		Miscellaneous			\$ 750.00				
		Advertising			\$ 300.00				
		Office Supplies			\$ 2,204.00				
		Small equipment purchase			\$ 1,500.00				
		Equipment Reserve			\$ 34,586.00				
		Dispatch Cost			\$ 38,346.00				

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
514	AMBULANCE SERVICE								
		Administrative fee			\$ 1,987.00				
		Building Cost			\$ 7,674.00				
		50%1 fulltime paramedic & benefits			\$ 40,896.00				
		Insurance			\$ 2,788.00				
		Fixed Asset Purch - Stretcher			\$ 16,000.00				
		TOTAL FIXED COST				\$ 160,560.00			
		EXPENSES BASED ON RUNS							
		Payroll			\$ 100,401.00				
		Fuel Vehicles			\$ 10,640.00				
		Repairs and parts			\$ 4,616.00				
		Ambulance Supplies			\$ 12,150.00				
		ALS Backup			\$ 813.00				
		Collection Cost			\$ 2,000.00				
		Billing cost			\$ 25,158.00				
		Uncollectibles			\$ 103,500.00				
		Employee benefit based on runs			\$ 19,285.00				
		TOTAL RUN COST				\$ 278,563.00			
		Population							
		Verona			544	7.07%			
		Orland			2,225	28.92%			
		Bucksport			4,924	64.01%	100.00%		
		Runs (7-2010 to 6-30-2011)							
		Verona			33	4.32%			
		Orland			151	19.76%			
		Bucksport			580	75.92%	100.00%		
		REVENUES							
		Verona			4.32%	\$ 12,600.00			
		Orland			19.76%	\$ 57,654.00			
		Bucksport			75.92%	\$ 221,451.00	\$ 291,705.00		

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
514	AMBULANCE SERVICE								
	FIXED COST								
	Verona	Population	7.07%	\$	11,354.00				
	Orland		28.92%	\$	46,438.00				
	Bucksport		64.01%	\$	102,768.00			160,560.00	
	COST BASED ON RUNS								
	Verona	Runs	4.32%	\$	12,032.00				
	Orland		19.76%	\$	55,056.00				
	Bucksport		75.92%	\$	211,476.00			278,564.00	
		<u>ALLOCATION OF COST</u>							
					<u>Fixed Cost</u>	<u>Run Cost</u>	<u>Revenues</u>	<u>Subsidy</u>	
		Verona		\$	11,354.00	\$	12,032.00	\$	12,600.00
		Orland		\$	46,438.00	\$	55,056.00	\$	57,654.00
		Bucksport		\$	102,768.00	\$	211,476.00	\$	221,451.00
				\$	160,560.00	\$	278,564.00	\$	291,705.00
	Benefit Cost - Fixed								
		Social Security							
		\$7,420 X .0765	7.65%	\$	568.00				
		MSRS							
		\$4,783 X .0407=	4.07%	\$	195.00				
		Workers Compensation							
		\$7,420 X .0543=	5.43%	\$	403.00				
		Unemployment Cost							
		\$7,420 X .03	3.00%	\$	223.00				
	Total Benefit Cost Fixed								1,389.00
	Benefit Cost Based on runs								
		Social Security							
		\$100,401 X .0765=	7.65%	\$	7,681.00				
		MSRS							
		\$47,075 X .0407 =	4.07%	\$	1,916.00				
		Income Protection & Life Insurance							
		\$47,075 X .026	2.60%	\$	1,224.00				
		Workers Compensation							
		\$100,401 X .0543=	5.43%	\$	5,452.00				
		Unemployment Cost							
		\$100,401 X .03=	3.00%	\$	3,012.00				
	Total Benefit Cost Based on Runs								19,285.00



Finance Director:
NOTE: Difference from \$12,180 equals ambulance staffing changes and pay rate increase for on-call personnel per Council approval.

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
514	<u>AMBULANCE SERVICE</u>								
	Building Cost								
		Operating cost - 10%			\$ 3,909.00				
			\$39,089.00	10.00%					
		Depreciation (see Building Cap worksheet)			\$ 3,765.00				
				10.00%					
	Total Building Cost					\$ 7,674.00			
	Insurance Cost								
		General Liab. \$58,500 X .0416=			\$ 2,434.00				
		Public Officials Liab. \$8,500 X .0416=			\$ 354.00				
				4.16%					
				4.16%					
	Total Insurance Cost					\$ 2,788.00			
	Administrative Cost								
			\$397,338.00	0.50%		\$ 1,987.00			
	Billing Cost								
		50% clerk time = \$16,605			\$ 17,268.00				
		50% benefits							
		Health ins.		\$ 10,726.00	\$ 5,363.00				
		Social security		7.65%	\$ 1,321.00				
		MSRS		4.07%	\$ 703.00				
		Workers comp		0.31%	\$ 54.00				
		Life & Income Protection		2.60%	\$ 449.00				
	Total Billing Cost					\$ 25,158.00			
	FTE Cost								
	1 FTE Salary				\$ 41,555.00				
	12 hours X 15 days X \$28.55 holidays		12	\$ 28.55	\$ 5,139.00				
	12 hours X 11 X \$28.55 sick time		12	\$ 28.55	\$ 3,769.00				
	5 days X 12 hours X \$28.55 training		12	\$ 28.55	\$ 1,713.00				
	40 hours X \$28.55 clothing allowance		40	\$ 28.55	\$ 1,142.00				
					\$ 590.00				
		Total salary			\$ 53,908.00				

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
514	AMBULANCE SERVICE								
	Employee benefits								
	health insurance				\$ 15,320.00				
	HRA				\$ 300.00				
	workers comp								
	\$53,908 X .0543			5.43%	\$ 2,927.00				
	state retirement								
	\$53,908 X .0407			4.07%	\$ 2,194.00				
	social security								
	\$53,908 X .0765			7.65%	\$ 4,124.00				
	unemployment comp								
	\$53,908 X .03			3.00%	\$ 1,617.00				
	income protection								
	\$53,908 X .013			1.30%	\$ 701.00				
	life insurance								
	\$53,908 X .013			1.30%	\$ 701.00				
	vacation								
	Total 1 FTE Salary & Benefits					\$ 81,792.00			
					X	50.00%			
						\$ 40,896.00			

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
513	DISPATCH OFFICE								
	Full-time Regular								
		Danny Joy (11-3-97)							
		40 hrs. X \$15.52 X 18 wks.=	40	\$ 15.52	\$ 11,174.00				
		40 hrs. X \$15.83 X 34 wks.=	40	\$ 15.83	\$ 21,529.00				
				\$ 15.72	\$ 32,703.00				
	PAY SCALE - (see contract)								
	Start - \$ 13.55	Robert Meacham (7-1-2000)							
	6- months - \$ 13.80	40 hrs. X \$15.52 X 52 wks.=	40	\$ 15.52	\$ 32,282.00				
	1- year - \$ 13.97	Babara Cote (7-1-2000)							
	2- years - \$ 14.28	40 hrs. X \$15.52 X 52 wks.=	40	\$ 15.52	\$ 32,282.00				
	4-years - \$ 15.21								
	10-years - \$ 15.52	Liz McCann (6-27-2011)							
	15-years - \$ 15.83	40 hrs. X \$13.97 X 52 wks.=	40	\$ 13.97	\$ 29,058.00				
	20- years - \$ 15.98								
	Spare - \$ 12.70	Spare (4-24-01)							
		8 hours X \$12.70 X 52 wks=	8	\$ 12.70	\$ 5,283.00				
01	Total Full-time Regular					\$ 131,608.00	\$ 127,353.00	\$ 4,255.00	3.34%
	Full-time Extra & Overtime								
		Holidays							
		4 dispatcher X \$22.77 per hr.X							
		11 holidays X 8 hrs.=	8	\$ 22.77	\$ 8,015.00				
		Staff meetings							
		6 meetings X 4 dispatchers X							
		\$22.77 per hr. X 2 hrs.=	2	\$ 22.77	\$ 1,093.00				
	Avg. \$15.18 X 1.5 = \$ 22.77	6 meetings X 1 dispatcher X							
		\$12.70 X 2 hrs.=	2	\$ 12.70	\$ 152.00				
		Sick time							
		12 days X \$22.77 per hr. X 8 hrs.	8	\$ 22.77	\$ 2,186.00				
		Vacation							
		Danny	160						
		Bob	120						
		Barbara	120						
		Liz McCann	80						
		Total hours	480	\$ 22.77	\$ 10,930.00				
		Unscheduled Overtime							
		40 hours X \$22.77 =	40	\$ 22.77	\$ 911.00				
02	Full-time Extra & Overtime					\$ 23,287.00	\$ 21,494.00	\$ 1,793.00	8.34%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
513	DISPATCH OFFICE								
	Training Payroll								
		Certified terminal operator school			\$ 512.00				
		Terminal operator recert.			\$ 213.00				
		80 hrs. full-time @ \$22.77	80	\$ 22.77	\$ 1,822.00				
		36 hrs. part-time @ \$12.70 =	36	\$ 12.70	\$ 457.00				
04	Total Training Payroll					\$ 3,004.00	\$ 2,919.00	\$ 85.00	2.91%
	Clothing Allowance								
		4 dispatchers @ \$70=			\$ 280.00				
22	Total Clothing Cost					\$ 280.00	\$ 280.00	\$ -	0.00%
	Dues and Travel								
		Travel to training sessions	625	\$ 0.40	\$ 250.00				
		Meals	5	\$ 15.00	\$ 75.00				
23	Total Dues and Travel					\$ 325.00	\$ 325.00	\$ -	0.00%
	Training Expenses								
		Seminar and tuition cost			\$ 350.00				
24	Total Training Expenses					\$ 350.00	\$ 350.00	\$ -	0.00%
	Office Supplies								
		General Office Supplies			\$ 2,250.00				
		Police Publications			\$ 700.00				
		Copy paper			\$ 375.00				
		Computer Virus Protection			\$ 160.00				
		Recording DVD's			\$ 100.00				
		P. O. Box Rent			\$ 125.00				
		Region 4 Advisory Board			\$ 100.00				
		Computer Supplies			\$ 775.00				
31	Total Office Supplies					\$ 4,585.00	\$ 4,585.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
513	DISPATCH OFFICE								
	Postage				\$ 100.00				
33	Total Postage					\$ 100.00	\$ 100.00	\$ -	0.00%
	Equip. Main. & Repair	Service Contracts							
	Includes proj. increase	Computer System -Windsor Group			\$ 4,700.00				
		CPI Open Fox DMV Annual service contract			\$ 340.00				
		Voice recorder - Exacom			\$ 500.00				
		Photo Copier -Budget Document Technology			\$ 210.00				
		Radio & Telephone Repairs			\$ 300.00				
51	Total Equip. & Main Repair					\$ 6,050.00	\$ 6,020.00	\$ 30.00	0.50%
	Telephone								
		Teletype line @ \$91.75 monthly	12	\$ 91.75	\$ 1,101.00				
		911 lines \$91.25 monthly X 12	12	\$ 91.25	\$ 1,095.00				
		VTDD line @ \$30.00 monthly	12	\$ 30.00	\$ 360.00				
		Caller ID @ \$32.50 monthly	12	\$ 32.50	\$ 390.00				
61	Total Telephone Cost					\$ 2,946.00	\$ 2,946.00	\$ -	0.00%
	Miscellaneous								
		Advertising			\$ 100.00				
		General			\$ 100.00				
91	Total Miscellaneous					\$ 200.00	\$ 200.00	\$ -	0.00%
513	TOTAL DISPATCH					\$ 172,735.00	\$ 166,572.00	\$ 6,163.00	3.70%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
513	DISPATCH OFFICE								
		ALLOCATION OF COST - DISPATCH							
		Full-time Salaires				\$ 131,608.00	\$ 127,353.00		
		Extra and Overtime				\$ 23,287.00	\$ 21,494.00		
		Training Payroll				\$ 3,004.00	\$ 2,919.00		
		Clothing Allowance				\$ 280.00	\$ 280.00		
		Dues and Travel				\$ 325.00	\$ 325.00		
		Training Expense				\$ 350.00	\$ 350.00		
		Office Supplies				\$ 4,585.00	\$ 4,585.00		
		Postage				\$ 100.00	\$ 100.00		
		Equipment Maint. & Repair				\$ 6,050.00	\$ 6,020.00		
		Telephone				\$ 2,946.00	\$ 2,946.00		
		Miscellaneous				\$ 200.00	\$ 200.00		
		Equipment Reserve				\$ 5,977.00	\$ 7,190.00		
		Public Safety Building Cost				\$ 5,372.00	\$ 5,128.00		
		Employee Benefits				\$ 47,768.00	\$ 58,463.00		
		Gen. Liab. & Employee Liab.				\$ 2,043.00	\$ 2,184.00		
		Adminstrative Support				\$ 4,678.00	\$ 4,791.00		
		TOTAL DISPATCH COST				\$ 238,573.00	\$ 244,328.00	\$ (5,755.00)	-2.36%
		Equipment Reserve							
		Com. sys. \$61,780 @ 18 yrs.	18	\$ 61,780.00	\$ 3,432.00				
		Computer sys. \$6,471 @ 7 yrs.	7	\$ 6,471.00	\$ 924.00				
		Voice recorder \$8,685 @ 15 yrs.	15	\$ 8,685.00	\$ 579.00				
		New tower \$11,750 @ 30 yrs.	30	\$ 11,750.00	\$ 392.00				
		Copier \$5,200 @ 8 yrs.	8	\$ 5,200.00	\$ 650.00				
		TOTAL EQUIP. RESERVE				\$ 5,977.00	\$ 7,190.00	\$ (1,213.00)	-16.87%
		Public Safety Building Cost							
		Operating Cost @ 7% use							
		\$39,089		7.00%	\$ 2,736.00				
		Building Depreciation							
		(see Building Cap worksheet)		7.00%	\$ 2,636.00				
		TOTAL BUILDING COST				\$ 5,372.00	\$ 5,128.00	\$ 244.00	4.76%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
513	DISPATCH OFFICE								
	Employee Benefits								
		Social Security .0765 X \$157,899		7.65%	\$ 12,079.00				
		Health Ins							
		Employee only - PPO 200	2	\$ 6,492.00	\$ 12,984.00				
		Employee only - PPO 1500	1	\$ 6,492.00	\$ 6,492.00				
		Employee buyout	1	\$ 1,000.00	\$ 1,000.00				
		Total Health Ins			\$ 20,476.00				
		MSRS							
		.0407 X \$152,007		4.07%	\$ 6,187.00				
		Workmen's Comp							
		.0031 X \$157,899		0.31%	\$ 489.00				
		Unemployment compensation							
		\$157,899 X 3.0%		3.00%	\$ 4,737.00				
		Group Life Insurance							
		\$152,007 X 1.2%		1.20%	\$ 1,824.00				
		Income Protection							
		\$152,007 X 1.3%		1.30%	\$ 1,976.00				
	TOTALBENEFIT COST					\$ 47,768.00	\$ 58,463.00	\$ (10,695.00)	-18.29%
	Insurance								
		Public Liability							
		3.05% of overall \$8,500		3.05%	\$ 259.00				
		General Liability							
		3.05% of overall \$58,500		3.05%	\$ 1,784.00				
	TOTAL INSURANCE COST					\$ 2,043.00	\$ 2,184.00	\$ (141.00)	-6.46%
	Adminstrative Support								
		Municipal budget/ dispatch budget							
		\$235,095 X 2% =		2.00%	\$ 4,678.00				
	TOTAL ADMIN. COST					\$ 4,678.00	\$ 4,791.00	\$ (113.00)	-2.36%
	Total calls 7-1-10 to 6-30-11	47,495							
	Total Orland calls	2,395		5.0%	\$ 12,030.00	\$ 12,187.00	\$ (157.00)	-1.29%	
	Total Ambulance calls	7,634		16.1%	\$ 38,346.00	\$ 36,453.00	\$ 1,893.00	5.19%	
	Total Bucksport Fire	4,825		10.2%	\$ 24,237.00	\$ 24,595.00	\$ (358.00)	-1.46%	
	Limit Orland increase to percent of budget increase/(decrease) for dispatch								
	FY 2012 Actual	OR			\$ 12,030.00				

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
511	FIRE PROTECTION								
	Full-time Regular								
		Chris Connor 3-1-99							
		52 weeks X 42 hrs. @ \$17.83	42	\$ 18.37	\$ 40,120.00				
		6% educational incentive		6.00%	\$ 2,407.00				
			2,184	\$ 19.47	\$ 42,527.00				
		PAY SCALE - see contract							
		Start \$ 15.07							
		6- months \$ 15.58							
		1 year \$ 16.13							
		4 years \$ 18.37							
		Reflects 3.00% increase and steps as outlined by contract.							
		Mike Denning 5-31-91							
		52 weeks X 42 hrs. @ \$17.83	42	\$ 18.37	\$ 40,120.00				
		6% educational incentive		6.00%	\$ 2,407.00				
			2,184	\$ 19.47	\$ 42,527.00				
		Pamela Payson 5-13-02							
		52 weeks X 42 hrs. @ \$17.83	42	\$ 18.37	\$ 40,120.00				
		6% educational incentive		6.00%	\$ 2,407.00				
			2,184	\$ 19.47	\$ 42,527.00				
		John Gavelek 4-01-09							
		39 weeks X 42 hrs. @ \$15.66	42	\$ 16.13	\$ 26,421.00				
		13 weeks X 42 hrs. @ \$18.37	42	\$ 18.37	\$ 10,030.00				
		6% educational incentive		6.00%	\$ 2,187.00				
			2,184	\$ 17.69	\$ 38,638.00				
		Director of Emergency Services	40	\$ 29.07	\$ 60,471.00				
01	Total Full-time Regular					\$ 226,690.00	\$ 218,794.00	\$ 7,896.00	3.61%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
511	FIRE PROTECTION								
	Full-time Extra and Overtime								
		Miscellaneous overtime							
		150 hrs. X \$28.55=	150	\$ 28.55	\$ 4,283.00				
		Vacation							
		Ave. \$19.03 X 1.5 = \$ 28.55							
		Denning	210						
		Payson	126						
		Gavelek	84						
		Connor	<u>126</u>						
		546 hrs. @ \$28.55 per hour =	546	\$ 28.55	\$ 15,588.00				
		Holidays							
		11 days X 24 hrs.X \$9.51	24	\$ 9.51	\$ 2,511.00				
		11days X 8 hrs. X \$19.03 X 4=	8	\$ 19.03	\$ 6,700.00				
		Military Leave							
		84 hours @ \$9.51	84	\$ 9.51	\$ 799.00				
		Sick days							
		16 days X 12 hours X \$28.55 =	12	\$ 28.55	\$ 5,482.00				
02	Total Extra and Overtime					\$ 35,363.00	\$ 34,064.00	\$ 1,299.00	3.81%
	Call Firemen Payroll								
		7 20 volunteers X 26 alarms X \$16.00	26	\$ 16.00	\$ 8,176.00				
		83 5 volunteers X 191 alarms X \$16.00	191	\$ 16.00	\$ 15,242.00				
		1 full-time X 180 alarms X \$57.10	180	\$ 57.10	\$ 10,278.00				
03	Total Call Firemen Payroll					\$ 33,696.00	\$ 33,024.00	\$ 672.00	2.03%
	Training Payroll								
		4 full-time X \$28.55 X 41.5 hours	42	\$ 28.55	\$ 4,739.00				
		25 volunteers X 36 hrs. X \$8.24	36	\$ 8.24	\$ 7,416.00				
		10 hours replacement X \$28.55	10	\$ 28.55	\$ 286.00				
04	Total Training Payroll					\$ 12,441.00	\$ 12,256.00	\$ 185.00	1.51%
	Officers' Salaries								
		Assistant Chief	1	\$ 1,500.00	\$ 1,500.00				
		Captains 4 X \$150.00	4	\$ 150.00	\$ 600.00				
		Lieutenants 3 X \$100.00	3	\$ 100.00	\$ 300.00				
		Safety Officer	1	\$ 100.00	\$ 100.00				
05	Total Officers' Salaries					\$ 2,500.00	\$ 2,500.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
511	FIRE PROTECTION								
	Chief's Expense								
		Mileage .40 per mile	2,000	\$ 0.40	\$ 800.00				
		Dues			\$ 125.00				
		Miscellaneous			\$ 200.00				
21	Total Chief's Expense					\$ 1,125.00	\$ 1,125.00	\$ -	0.00%
	Clothing Allowance								
		New Clothing \$337 X 5 fireman	5	\$ 337.00	\$ 1,685.00				
		Cleaning allowance \$253 X 5 fireman	5	\$ 253.00	\$ 1,265.00				
				\$ 590.00					
22	Total Clothing Allowance					\$ 2,950.00	\$ 2,950.00	\$ -	0.00%
	Dues and Travel								
		Mileage			\$ 200.00				
		Dues			\$ 250.00				
23	Total Dues and Travel					\$ 450.00	\$ 450.00	\$ -	0.00%
	Training Expense								
		Seminar Cost			\$ 350.00				
		Lodging			\$ 200.00				
		Miscellaneous			\$ 50.00				
24	Total Training Expense					\$ 600.00	\$ 600.00	\$ -	0.00%
	Office Supplies								
		General Office supplies			\$ 347.00				
31	Total Office Supplies					\$ 347.00	\$ 347.00	\$ -	0.00%
	Postage								
		General mailings	222	\$ 0.45	\$ 100.00				
33	Total Postage					\$ 100.00	\$ 100.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
511	FIRE PROTECTION								
	Fire Fighting Supplies								
		Paper products			\$ 200.00				
		Batteries			\$ 100.00				
		Paint and wax			\$ 150.00				
		Fire gear cleaner			\$ 150.00				
		Fire extinguisher material			\$ 200.00				
		Foam			\$ 1,000.00				
		Auto soap			\$ 200.00				
		Glass cleaner			\$ 40.00				
		Turn out gear cleaning			\$ 300.00				
		Gloves, patches, helmet liners			\$ 200.00				
		Miscellaneous			\$ 160.00				
37	Total Fire Fighting Supplies					\$ 2,700.00	\$ 2,700.00	\$ -	0.00%
	Equipment Purchase								
		Hose and nozzles			\$ 2,000.00				
		Fire fighting clothing			\$ 3,500.00				
		Radio Headsets			\$ 700.00				
		Miscellaneous			\$ 2,500.00				
41	Total Equipment Purchase					\$ 8,700.00	\$ 8,700.00	\$ -	0.00%
	Equip. Main. & Repairs								
		Oil and filters			\$ 400.00				
		Parts			\$ 2,725.00				
		Labor on equipment			\$ 1,900.00				
		Ladder testing			\$ 600.00				
		Air compressor testing			\$ 600.00				
		SCBA maintenance and parts			\$ 600.00				
		Service Contracts							
		Photo Copier - Budget Document Technology			\$ 100.00				
		Computer System - Windsor Group			\$ 350.00				
		Voice recorder - Exacom			\$ 575.00				
		Bridge software license - Image Trend			\$ 400.00				
		Radio and Cell Phone Repair			\$ 700.00				
51	Total Equip. Main. & Repairs					\$ 8,950.00	\$ 8,950.00	\$ -	0.00%
	Telephone								
		1 fax line @ \$27.08 monthly=	12	\$ 27.08	\$ 325.00				
		1 phone line @ \$43.00 monthly=	12	\$ 43.00	\$ 516.00				
		1 cellular phone \$21.33 monthly	12	\$ 21.33	\$ 256.00				
61	Total Telephone Cost					\$ 1,097.00	\$ 1,097.00	\$ -	0.00%

Includes proj. increase

- Photo Copier - Budget Document Technology
- Computer System - Windsor Group
- Voice recorder - Exacom
- Bridge software license - Image Trend
- Radio and Cell Phone Repair

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
<u>511</u>	<u>FIRE PROTECTION</u>								

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
511	FIRE PROTECTION								
	Fuel Vehicles								
		975 gallons diesel @ \$3.80 =	975	\$ 3.80	\$ 3,705.00				
		500 gallons gas @ \$3.70 =	500	\$ 3.70	\$ 1,850.00				
			1,475	\$ 3.77					
72	Total Fuel Vehicle Cost					\$ 5,555.00	\$ 5,185.00	\$ 370.00	7.14%
	Miscellaneous								
		Food			\$ 200.00				
		New employee physicals			\$ 200.00				
		Heb. B. Vaccine			\$ 180.00				
		Periodicals			\$ 100.00				
		Advertising			\$ 300.00				
		Other			\$ 100.00				
		Annual medical exams			\$ 1,410.00				
91	Total Miscellaneous					\$ 2,490.00	\$ 2,860.00	\$ (370.00)	-12.94%
	TOTAL					\$ 345,754.00	\$ 335,702.00	\$ 10,052.00	2.99%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					

511 FIRE PROTECTION

VERONA COST FIRE PROTECTION

Full-time payroll	\$	226,690.00
Extra and overtime	\$	35,363.00
Call firemen payroll	\$	33,696.00
Training payroll	\$	12,441.00
Officers' payroll	\$	2,500.00
Clothing allowance	\$	2,950.00
Chief's expense	\$	1,125.00
Dues and travel	\$	450.00
Training expense	\$	600.00
Office supplies	\$	347.00
Postage	\$	100.00
Fire fighting supplies	\$	2,700.00
Equipment purchase	\$	8,700.00
Parts and repair	\$	8,950.00
Communications	\$	1,097.00
Fuel for vehicles	\$	5,555.00
Employee benefits	\$	119,655.00
Dispatch cost Fire Dept.	\$	38,346.00
Insurance	\$	4,121.00
Administrative cost	\$	6,040.00
Building cost	\$	46,045.00
Depreciation of equipment	\$	50,068.00
Miscellaneous expenses	\$	2,490.00
Capital Outlay: Building improvements	\$	3,000.00
	\$	-

Total Fire Department Cost

\$ 613,029.00

5.00%

Total Verona Cost

\$ 30,651.00

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
511	FIRE PROTECTION								
	Employee Benefit Cost								
		Social Security (.0765 X \$310,690)		7.65%	\$ 23,768.00				
		MSRS (.0407 X \$279,856)		4.07%	\$ 11,390.00				
		Workers' Comp. (\$310,690 X .0584)		5.84%	\$ 18,144.00				
		Health Insurance							
		1 family @ \$15,320 =	1	\$ 15,320.00	\$ 15,320.00				
		2 employee & dep. @ \$10,726 =	2	\$ 10,726.00	\$ 21,452.00				
		2 single @ \$6,492 =	2	\$ 6,492.00	\$ 12,984.00				
		Total Health Insurance			\$ 49,756.00				
		Income Protection							
		(\$279,856 X .013) =		1.30%	\$ 3,638.00				
		Unemployment (\$310,690 @ .03) =		3.00%	\$ 9,321.00				
		Life Insurance (\$279,856 X .013) =		1.30%	\$ 3,638.00				
	Total Employee Benefits					\$ 119,655.00			
	Insurance								
		Gen Liability							
		\$58,500 X .0649=		6.15%	\$ 3,598.00				
		Public Official							
		\$8,500 X .0649=		6.15%	\$ 523.00				
	Total Insurance Cost					\$ 4,121.00			
	Building Cost								
		Operating Cost -							
		\$39,089.00		60.00%	\$ 23,453.40				
		Building Amortization							
		(see Building Cap worksheet)		60.00%	\$ 22,592.00				
	Total Building Cost					\$ 46,045.40			
	Administrative Fee								
		1% of cost less administrative cost							
		\$604,343 X .01=		1.00%	\$ 6,040.00				

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours	\$ / %					
512	POLICE DEPARTMENT								
	Full-time Regular								
		Police Chief	40	\$ 29.07	\$ 60,471.30				
		David Winchester (2-19-01)							
		40 hrs. X \$23.02 X 52= On-call stipend (\$1,600)	40	\$ 23.02	\$ 49,483.00				
		Payscale -							
		Robert Findlay (9-9-91)							
		40 hrs. X \$20.20 X 10 wks.	40	\$ 20.20	\$ 8,080.00				
		40 hrs. X \$20.20 X 42 wks.	40	\$ 20.20	\$ 33,936.00				
				\$ 20.20	\$ 42,016.00				
		Ryan Knight (8-1-97)							
		40 hrs. X \$19.59 X 4 wks. =	40	\$ 19.59	\$ 3,134.00				
		40 hrs. X \$19.99 X 48 wks.	40	\$ 19.99	\$ 38,381.00				
				\$ 19.96	\$ 41,515.00				
		Matt Cyr (12-9-2003)							
		40 hrs. X \$19.22 X 52 wks.=	40	\$ 19.22	\$ 39,978.00				
		Dan Harlan (6-9-08)							
		40 hrs. X 19.22 X 49 wks.=	40	\$ 19.22	\$ 37,671.00				
		40 hrs. X 19.22 X 3 wks.=	40	\$ 19.22	\$ 2,306.00				
				\$ 19.22	\$ 39,977.00				
		Steve Bishop (8-31-09)							
		40 hrs. X 17.95 X 8 wks.=	40	\$ 17.95	\$ 5,744.00				
		40 hrs. X 17.95 X 44 wks.=	40	\$ 17.95	\$ 31,592.00				
				\$ 17.95	\$ 37,336.00				
01	Total Full-time Payroll					\$ 310,776.30	\$ 298,179.00	\$ 12,597.30	4.22%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours	\$ / %					
512	POLICE DEPARTMENT								
	Full-time Extra and Overtime								
	Cyr -	Holidays							
	Harlan -	5 men X \$28.97 X 11days X 8 hrs.	88	\$ 28.97	\$ 12,747.00				
	Bishop -	Staff meetings							
	Findlay -	6 mts. X 2 hrs. X \$28.97 X 6 =	2	\$ 28.97	\$ 2,086.00				
	Knight -	Sick time							
		20 days X \$28.97 X 10 hrs.=	10	\$ 28.97	\$ 5,794.00				
	Ave. \$19.31 X 1.5 =	Vacation							
		Harlan	80						
		Bishop	80						
		Findlay	200						
		Cyr	120						
		Knight	160						
		Total	640	\$ 28.97	\$ 18,541.00				
		Contract hours							
		\$12.92 X 4 hours X 52 wks.=	4	\$ 12.92	\$ 2,687.00				
		Chamber Festival							
		75 hours X \$28.97=	75	\$ 28.97	\$ 2,173.00				
		Unscheduled overtime							
		225 hrs. X \$28.97=	225	\$ 28.97	\$ 6,518.00				
02	Full-time Extra and Overtime					\$ 50,546.00	\$ 47,104.00	\$ 3,442.00	7.31%
	Reserves								
		200 hrs. X \$12.92=	200	\$ 12.92	\$ 2,584.00				
		Summer officer							
		40 hrs. X \$12.92 X 12 wks.=	40	\$ 12.92	\$ 6,202.00				
03	Reserves					\$ 8,786.00	\$ 8,527.00	\$ 259.00	3.04%
	Training Payroll								
		40 hrs. X 5 men X \$28.97=	40	\$ 28.97	\$ 5,794.00				
		New employee or reserve							
		180 hrs. X \$12.92=	180	\$ 12.92	\$ 2,326.00				
04	Total Training Payroll					\$ 8,120.00	\$ 7,778.00	\$ 342.00	4.40%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours	\$ / %					
512	POLICE DEPARTMENT								
	Investigation Payroll	100 hours @ \$34.59	100	\$ 34.59	<u>\$ 3,459.00</u>				
05	Total Investigation Payroll					\$ 3,459.00	\$ 3,358.00	\$ 101.00	3.01%
	Animal Control Officer	665 hrs. X \$11.25	665	\$ 11.25	<u>\$ 7,481.00</u>				
06	Total Animal Control Salary					\$ 7,481.00	\$ 4,596.00	\$ 2,885.00	62.77%
	Harbor Master	100 hrs. X \$10.00	100	\$ 10.00	<u>\$ 1,000.00</u>				
07	Total Harbor Master Salary					\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
	Chief's Expense								
		Meals			\$ 150.00				
		Course and seminar fees			\$ 300.00				
		Other			<u>\$ 500.00</u>				
21	Total Chief's Expense					\$ 950.00	\$ 950.00	\$ -	0.00%
	Clothing Allowance								
		Clothing Allowance	7	\$ 540.00	<u>\$ 3,780.00</u>				
		Cleaning Fee	7	\$ 455.00	<u>\$ 3,185.00</u>				
22	Total Clothing Allowance					\$ 6,965.00	\$ 6,965.00	\$ -	0.00%
	Dues and Travel								
		Dues to associations			\$ 200.00				
		Travel to training sessions			\$ 118.00				
		Meals			<u>\$ 120.00</u>				
23	Total Dues and Travel					\$ 438.00	\$ 438.00	\$ -	0.00%
	Training Expense								
		Seminar and Tuition Costs			\$ 1,600.00				
		Training publication			<u>\$ 155.00</u>				
24	Total Training Expense					\$ 1,755.00	\$ 1,755.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours	\$ / %					
512	POLICE DEPARTMENT								
	Postage	Regular mailings			\$ 330.00				
33	Total Postage Cost					\$ 330.00	\$ 330.00	\$ -	0.00%
	Animal Control Supplies								
		Food			\$ 300.00				
		Animal Shelter-License fee			\$ 100.00				
		Animal Shelter-minor repairs			\$ 100.00				
		Veterinary services			\$ 300.00				
		Miscellaneous			\$ 200.00				
37	Total Animal Control Supplies					\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
	Equipment Purchase								
		Uniforms reserves			\$ 1,825.00				
		Miscellaneous							
		flashlights			\$ 160.00				
		equipment batteries			\$ 315.00				
		evidence equipment			\$ 400.00				
		duty belt accessories			\$ 200.00				
		video tapes			\$ 150.00				
		other - ammunition, etc.			\$ 500.00				
41	Total Equipment Purchase					\$ 3,550.00	\$ 3,550.00	\$ -	0.00%
	Parts and Repair								
		10 tires @ \$120.00 =	10	\$ 120.00	\$ 1,200.00				
		5 tune-ups @ \$60 =	5	\$ 60.00	\$ 300.00				
		Other parts			\$ 1,040.00				
		Radar certification			\$ 350.00				
		Oil changes			\$ 600.00				
		Labor			\$ 1,000.00				
		Miscellaneous			\$ 375.00				
		Radio & Tel. Repair			\$ 500.00				
51	Total Parts and Repairs					\$ 5,365.00	\$ 5,365.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours	\$ / %					
512	POLICE DEPARTMENT								
	Telephone	3 lines @ \$135 X 12=	12	\$ 135.00	\$ 1,620.00				
		Cell phones - 4 ea. @ \$31.67 / mon.	12	\$ 126.67	\$ 1,520.00				
		County wireless - 1 @ \$100 / mon.	12	\$ 100.00	\$ 1,200.00				
		GPS - 4 @ \$100 / YRLY	4	\$ 100.00	\$ 400.00				
61	Total Telephone Cost					\$ 4,740.00	\$ 4,740.00	\$ -	0.00%
	Heating Fuel	Animal Shelter 300 gallons @ 2.622	300	\$ 2.62	\$ 787.00				
71	Total Heating Fuel Cost					\$ 787.00	\$ 787.00	\$ -	0.00%
	Fuel Vehicles	85,200 miles @ 12 miles per gallon @ \$3.70 per gallon=	7,200	\$ 3.70	\$ 26,640.00				
72	Total Fuel Costs					\$ 26,640.00	\$ 26,270.00	\$ 370.00	1.41%
	Miscellaneous	Hiring Costs			\$ 200.00				
		Advertising			\$ 150.00				
		Miscellaneous			\$ 50.00				
91	Total Miscellaneous					\$ 400.00	\$ 400.00	\$ -	0.00%
	Police in Education (PIE)	Payroll			\$ 1,526.00				
92	Total PIE					\$ 1,526.00	\$ 1,482.00	\$ 44.00	2.97%
	TOTALS					\$ 444,614.30	\$ 424,574.00	\$ 20,040.30	4.72%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
515	<u>PUBLIC SAFETY</u>								
	Custodian	7.5 hours X 52 weeks X \$11.33 per hour=	8	\$ 11.33	\$ 4,419.00				
01	Total Custodian Cost					\$ 4,419.00	\$ 4,290.00	\$ 129.00	3.01%
	Building Supplies								
		Light bulbs			\$ 150.00				
		Trash can liners			\$ 50.00				
		Paper supplies			\$ 400.00				
		Floor stripper and wax			\$ 400.00				
		Miscellaneous			\$ 450.00				
39	Total Building Supplies					\$ 1,450.00	\$ 1,450.00	\$ -	0.00%
	Build. Main. and Repairs								
		Fire extinguisher inspect.			\$ 100.00				
		Furnace repair			\$ 500.00				
		Electrical			\$ 300.00				
		Door repair			\$ 940.00				
		Elevator agreement			\$ 1,360.00				
		Elevator repair			\$ 600.00				
		Elevator fire test			\$ 300.00				
		Floor maintenance			\$ 300.00				
		Paint			\$ 125.00				
		Miscellaneous			\$ 175.00				
52	Total Build. Main & Repairs					\$ 4,700.00	\$ 4,650.00	\$ 50.00	1.08%
	Fuel Heating								
		4,000 gallons X \$3.50 per gallon	4,000	\$ 3.50	\$ 14,000.00				
71	Total Fuel Heating Cost					\$ 14,000.00	\$ 14,875.00	\$ (875.00)	-5.88%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
515	<u>PUBLIC SAFETY</u>								
	Electricity	\$1,000 per month X 12	12	\$ 1,000.00	\$ 12,000.00				
81	Total Electricity Cost					\$ 12,000.00	\$ 11,655.00	\$ 345.00	2.96%
	Water	\$325 quarterly	4	\$ 325.00	\$ 1,300.00				
82	Total Water Cost					\$ 1,300.00	\$ 1,300.00	\$ -	0.00%
	Miscellaneous								
		Elevator Inspection			\$ 115.00				
		Underground tank test			\$ 325.00				
		NEW Generator inspection			\$ 350.00				
		Elevator license			\$ 100.00				
		Boiler certification			\$ 80.00				
		Underground tank lic.			\$ 100.00				
		Water back flow test			\$ 110.00				
		Other			\$ 40.00				
91	Total Miscellaneous					\$ 1,220.00	\$ 870.00	\$ 350.00	40.23%
	TOTALS					\$ 39,089.00	\$ 39,090.00	\$ (1.00)	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +
			Amount	\$ / %				
516	Utilities							
	Street lights	221 lights @ \$175	221	175	\$ 38,675.00			
	X-mas lights				\$ 1,200.00			
	Gateways				\$ 2,000.00			
	Googins Park				\$ 300.00			
	Hinks Rd. & Route 15				\$ 200.00			
	Franklin St. Parking				\$ 1,000.00			
	Main Street				\$ 200.00			
	Repairs				<u>\$ 1,550.00</u>			
92	Total Street Lights					\$ 45,125.00	\$ 45,125.00	\$ -
	Hydrant Rental							
		61 hydrants						
		\$15,125 X 12 =	12	15,125	\$ 181,500.00			
93	Total Hydrant					\$ 181,500.00	\$ 181,500.00	\$ -
	Totals					\$ 226,625.00	\$ 226,625.00	\$ -

**Percent
Change**

0.00%

0.00%

0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours	\$ / %					
522	<u>TOWN GARAGE</u>								
	Building Supplies								
		Paper products			\$ 600.00				
		Light bulbs			\$ 100.00				
		Detergent			\$ 300.00				
		Garbage bags			\$ 600.00				
		Miscellaneous			\$ 300.00				
39	Total Building Supplies					\$ 1,900.00	\$ 1,900.00	\$ -	0.00%
	Building Repairs & Main.								
		Furnace repair			\$ 1,500.00				
		Electrical			\$ 500.00				
		Pump oil settling tank			\$ 1,500.00				
		Sand shed repair			\$ 500.00				
		Other			\$ 600.00				
52	Total Build. & Main. Repairs					\$ 4,600.00	\$ 4,600.00	\$ -	0.00%
	Telephone								
		Basic charge (469-6680)	12	\$ 66.67	\$ 800.00				
61	Total Telephone Cost					\$ 800.00	\$ 800.00	\$ -	0.00%
	Fuel Cost								
		2,943 gal. @ \$3.50 per gallon	2,943	\$ 3.50	\$ 10,301.00				
	Includes Public Works Office								
71	Total Fuel Cost					\$ 10,301.00	\$ 10,301.00	\$ -	0.00%
	Electricity								
		\$458 monthly X 12	12	\$ 458.00	\$ 5,496.00				
81	Total Elec. Cost					\$ 5,496.00	\$ 5,496.00	\$ -	0.00%
	TOTALS					\$ 23,097.00	\$ 23,097.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
521	HIGHWAY DEPARTMENT								
	Regular Salaries	Duane Nadeau \$61,527 X 1.00=			\$ 61,527.00				
	Truck Driver -	Jay Lanpher 40 hrs. X 52 wks. X \$20.16	40	\$ 20.16	\$ 41,933.00				
	Start - \$ 16.65	Ken Hayward 40 hrs. X 52 wks. X \$18.74	40	\$ 18.74	\$ 38,979.00				
	6-months - \$ 16.86	Joseph Grindle 40 hrs. X 52 wks. X \$18.74	40	\$ 18.74	\$ 38,979.00				
	1 year - \$ 17.11	Michael McInnis 40 hrs. X 52 wk. X \$18.74	40	\$ 18.74	\$ 38,979.00				
	2 years - \$ 17.38	Gerry Brassbridge (7-7-2006) 40 hr. X 1 wk. X \$18.74	40	\$ 18.74	\$ 750.00				
	4 years - \$ 17.98	Operator and Mechanic I - 40 hr. X 51 wk. X \$18.74	40	\$ 18.74	\$ 38,230.00				
		Jason Stubbs 40 hrs. X 52 wks. X \$17.98	40	\$ 17.98	\$ 37,398.00				
		Colin (Keith) Burgess (9-1-2010) 40 hrs. X 8 wks. X \$17.11	40	\$ 17.11	\$ 5,475.00				
		40 hrs. X 44 wks. X \$17.38	40	\$ 17.38	\$ 30,589.00				
				\$ 17.34	\$ 36,064.00				
		Contract employees			\$ -				
01	Regular Salaries					\$ 332,839.00	\$ 322,571.00	\$ 10,268.00	3.18%
	Extra and Overtime	198 hrs per man X \$27.95 X 7 men =	198	\$ 27.95	\$ 38,739.00				
	Avg. = \$18.63 X 1.5 \$ 27.95	Spare drivers 3 drivers X 40 hrs. X \$12.90 X 12 weeks =	120	\$ 12.90	\$ 18,576.00				
		Janitor \$9.00 X 10 hrs X 52 wk	10	\$ 9.00	\$ 4,680.00				
02	Total Extra and Overtime					\$ 61,995.00	\$ 60,165.00	\$ 1,830.00	3.04%
	Summer Help	40 hours X \$10.71 X 40 weeks	40	\$ 10.71	\$ 17,136.00				
03	Total Summer Help					\$ 17,136.00	\$ 16,640.00	\$ 496.00	2.98%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
521	HIGHWAY DEPARTMENT								
	Clothing Allowance	8 employees X \$425 each =	8	\$ 435.00	\$ 3,480.00				
22	Total Clothing Allowance					\$ 3,480.00	\$ 3,480.00	\$ -	0.00%
	Dues and Travel	Dues			\$ 200.00				
23	Total Dues and Travel					\$ 200.00	\$ 200.00	\$ -	0.00%
	Training	Seminar cost			\$ 300.00				
		Miscellaneous			\$ 100.00				
24	Total Training Cost					\$ 400.00	\$ 400.00	\$ -	0.00%
	Office Supplies	Miscellaneous supplies			\$ 300.00				
31	Total Office Supplies					\$ 300.00	\$ 300.00	\$ -	0.00%
	Minor Equipment Purchase	Shovels, brooms, rakes and small hand tools			\$ 800.00				
		Safety Equipment			\$ 400.00				
		Chain saw			\$ 400.00				
		Miscellaneous			\$ 300.00				
41	Total Equipment Purchase					\$ 1,900.00	\$ 1,900.00	\$ -	0.00%
	Equipment Rental	Painting lines			\$ 3,000.00				
		Contract Route 46			\$ 49,000.00				
		Mowing roadside			\$ 3,200.00				
		Crane rental	20	\$ 150.00	\$ 3,000.00				
		Miscellaneous			\$ 2,000.00				
42	Total Equipment Rental					\$ 60,200.00	\$ 57,659.00	\$ 2,541.00	4.41%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
521	HIGHWAY DEPARTMENT								
	Equipment Parts and Repair								
		Tires		0.00%	\$ 12,516.00				
		Cutting edges			\$ 12,516.00				
		Sweeper parts			\$ 2,200.00				
		Oil			\$ 3,000.00				
		Sander chain			\$ 750.00				
		Painting sanders and plows			\$ 3,000.00				
		Exhaust repairs			\$ 1,000.00				
		Batteries			\$ 1,000.00				
		Wipers			\$ 425.00				
		Lights and repairs			\$ 3,000.00				
		Front alignment			\$ 500.00				
		Tune-ups			\$ 700.00				
		Grease			\$ 2,980.00				
		Hydraulic fluid			\$ 3,380.00				
		Bolts			\$ 2,000.00				
		Steel for fabrication			\$ 2,000.00				
		Radio repair			\$ 1,000.00				
		Other parts and repairs			\$ 31,525.00				
51	Total Equip. Parts & Repair					\$ 83,492.00	\$ 83,492.00	\$ -	0.00%
	Telephone								
		(2) Cell phones	12	\$ 73.42	\$ 881.00				
61	Total Telephone Cost					\$ 881.00	\$ 881.00	\$ -	0.00%
	Fuel Vehicles								
		Diesel blend 20,250 gallons @ \$3.80 per gallon	20,250	\$ 3.80	\$ 76,950.00				
		Unleaded gas 2,100 gallons @ \$3.70	2,100	\$ 3.70	\$ 7,770.00				
72	Total Fuel Vehicles					\$ 84,720.00	\$ 84,720.00	\$ -	0.00%
	Miscellaneous								
		Alcohol and drug testing			\$ 600.00				
		Hazardous Chemical Inventory Fees			\$ 200.00				
		Miscellaneous			\$ 800.00				
91	Total Miscellaneous					\$ 1,600.00	\$ 1,600.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
521	HIGHWAY DEPARTMENT								
	Gravel and Sand								
		Miscellaneous gravel							
		1,000 cubic yds @ \$5.00	1,000	\$ 5.00	\$ 5,000.00				
		Winter sand 8,000 yds @ \$5.00 per yard	8,000	\$ 5.00	\$ 40,000.00				
92	Total Gravel & Sand Cost					\$ 45,000.00	\$ 45,000.00	\$ -	0.00%
	Salt and Calcium								
		Salt 930 tons @ \$70.00 =	930	\$ 70.00	\$ 65,100.00				
		Calcium 12 tons @ \$350 per ton	0	\$ -	\$ -				
		Liquid Calcium 2,455 gallons at \$1.62 per gallon	2,500	\$ 1.62	\$ 4,050.00				
93	Total Salt and Calcium Cost					\$ 69,150.00	\$ 69,150.00	\$ -	0.00%
	Street Signs								
		Street Signs			\$ 1,000.00				
		Warning signs			\$ 2,000.00				
		Parking lot signs			\$ 500.00				
94	Total Street Sign Cost					\$ 3,500.00	\$ 3,500.00	\$ -	0.00%
	Culverts and Erosion Control								
		1 catch basin			\$ 300.00				
		1 frame and cover			\$ 150.00				
		Culverts			\$ 3,500.00				
		Hay and fabric			\$ 2,050.00				
95	Total Culverts & Erosion Con.					\$ 6,000.00	\$ 6,000.00	\$ -	0.00%
	Guard Rails and Christmas Lights								
		Guard rails			\$ 400.00				
		Christmas Lights			\$ 1,800.00				
96	Total Guard Rails& Lignts					\$ 2,200.00	\$ 2,200.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
521	HIGHWAY DEPARTMENT								
	Pavement								
	Pavement tons calc -	Franklin Street							
	Distance X width (20', etc.)	250' X 26' X .75" = 40 tons @							
	X thickness / 9 (square yds)	\$75.00 per ton =	40	\$ 75.00	\$ 3,000.00				
	X 110 lbs. / sq. yd. @ 1" thick / 2,000 = Tons	Town Farm Road							
		2,640' X 20' X 1.00" = 323 tons @							
		\$75.00 per ton =	323	\$ 75.00	\$ 24,225.00				
	Width is 26' for curbed pavement, e.g. boxed construction	Silver Lake Road							
		2,640' X 20' X 1.00" = 323 tons @							
		\$75.00 per ton =	323	\$ 75.00	\$ 24,225.00				
		Bucksmills Road							
		2,640' X 20' X .75" = 242 tons @							
		\$75.00 per ton =	242	\$ 75.00	\$ 18,150.00				
		Mast Hill Road							
		2,640' X 20' X 1.0" = 323 tons @							
		\$75.00 per ton =	323	\$ 75.00	\$ 24,225.00				
		Mckinnon Road							
		1,800' X 20 X 3/4" = 165 tons @			\$ -				
		\$75.00 per ton=	165	\$ 75.00	\$ 12,375.00				
		Miscellaneous			\$ 16,125.00				
97	Total Pavement Cost					\$ 122,325.00	\$ 242,325.00	\$ (120,000.00)	-49.52%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
521	HIGHWAY DEPARTMENT								
		Plantings and Removals			\$ 1,900.00				
98	Total Plantings and Removals					\$ 1,900.00	\$ 1,900.00	\$ -	0.00%
		Pavement-sidewalk			\$ 7,500.00				
99	Total Sidewalk Pavement					\$ 7,500.00	\$ 7,500.00	\$ -	0.00%
	TOTALS					\$ 906,718.00	\$ 1,011,583.00	\$ (104,865.00)	-10.37%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-)	Percent
			Hours	\$ / %					
531	SOLID WASTE								
	Regular Payroll	Danny Robinson Starting date 7-1-2004	40	17.49	\$ 36,379.00				
		Operator Assistant							
	Start - \$	16.22 \$ 11.31 Misty Young							
	6-months - \$	16.42 \$ 11.55 Starting date 7-1-2004							
	1- year - \$	16.71 \$ 11.71	38	12.25	\$ 24,206.00				
	2- year - \$	16.96 \$ 11.89							
	4- year - \$	17.49 \$ 12.25 Spare							
		6 hours @ \$10.61 X 52 weeks	6	10.61	\$ 3,310.00				
		Recycling incentive			\$ 3,000.00				
01	Total Regular Payroll					\$ 66,895.00	\$ 65,027.00	\$ 1,868.00	2.87%
	Extra & Overtime								
		Unscheduled hours							
		70 hrs. X \$22.41	70	22.41	\$ 1,569.00				
	Avg. pay = \$14.94 X 1.5	\$ 22.41	140	22.41	\$ 3,137.00				
		140 hours vacation X \$22.41 =	80	22.41	\$ 1,793.00				
		Sick days 10 days X 8 hrs. X \$22.41							
02	Total Extra & Overtime					\$ 6,499.00	\$ 6,308.00	\$ 191.00	3.03%
	Clothing Allowance								
		2 employees X \$425		425.00	\$ 850.00				
22	Total Clothing Allowance					\$ 850.00	\$ 850.00	\$ -	0.00%
	Employee Benefits								
		Social Security .0765 X \$73,394		7.65%	\$ 5,615.00				
		Workers' Comp. .0587 X \$73,394		5.87%	\$ 4,308.00				
		MSRS .0407 X \$73,394		4.07%	\$ 2,987.00				
		Health Insurance							
		Employee w/ children	1	\$10,726.00	\$ 10,726.00				
		Employee & spouse w/ children	1	\$15,320.00	\$ 15,320.00				
					\$ 26,046.00				
		Unemployment Insurance							
		.03 X \$73,394 =		3.00%	\$ 2,202.00				
		Income Protection							
		\$70,084 X .70 X .013 =		1.30%	\$ 911.00				
		Life Insurance \$70,084 X .013 =		1.30%	\$ 911.00				
25	Total Employee Benefits					\$ 42,980.00	\$ 46,481.00	\$ (3,501.00)	-7.53%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-)	Percent
			Hours	\$ / %					
531	SOLID WASTE								
	Building Supplies								
		Brooms and shovel etc.			\$ 100.00				
		Odorzone			\$ 200.00				
		Cleaning and paper supplies			\$ 150.00				
		Plastic bags			\$ 300.00				
		Wire	24	90.00	\$ 2,160.00				
		Floor dry			\$ 200.00				
		Water - 5 Gal. bottles	6	\$7.00	\$ 42.00				
		Miscellaneous			\$ 355.00				
39	Total Building Supplies					\$ 3,507.00	\$ 2,625.00	\$ 882.00	33.60%
	Equipment Rental								
		Budgetary { Trailer compacting 2 times weekly @ \$60=		\$60.00	\$ 6,240.00				
		Snow removal \$60 X 4 hrs. X 15 times	4	\$60.00	\$ 3,600.00				
		Road side clean-up 40 hrs. X \$11.26 =	40	\$11.26	\$ 450.00				
		Service on equipment 100 hours @ \$60 =	100	\$60.00	\$ 6,000.00				
42	Total Equip. Rental					\$ 16,290.00	\$ 16,277.00	\$ 13.00	0.08%
	Equip. Repair & Main.								
		Oil and grease			\$ 600.00				
		Skid steer repairs			\$ 500.00				
		Bailer repair			\$ 1,000.00				
		Tires for trailer			\$ 900.00				
		Other parts and repair			\$ 1,300.00				
51	Total Equip. Repair & Main.					\$ 4,300.00	\$ 4,300.00	\$ -	0.00%
	Building Repair & Main.								
		Door repairs			\$ 700.00				
		Electrical / Heating			\$ 1,500.00				
		Other			\$ 700.00				
52	Total Build. Repairs & Main.					\$ 2,900.00	\$ 2,900.00	\$ -	0.00%
	Telephone								
		Basic rate \$63 monthly X 12 =		63.00	\$ 756.00				
61	Total Telephone Cost					\$ 756.00	\$ 756.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-)	Percent
			Hours	\$ / %					
531	SOLID WASTE								
	Heating Fuel	525 gals propane @ \$2.622 per gal.		2.62	\$ 1,377.00				
71	Total Heating Fuel Cost					\$ 1,377.00	\$ 1,377.00	\$ -	0.00%
	Vehicle Fuel	160 gallons diesel @ \$3.80 per gal.		3.80	\$ 608.00				
72	Total Vehicle Fuel Cost					\$ 608.00	\$ 608.00	\$ -	0.00%
	Electricity	\$450 monthly X 12 =			\$ 5,400.00				
81	Total Electricity Cost					\$ 5,400.00	\$ 5,400.00	\$ -	0.00%
	Miscellaneous	Stickers & other office supplies			\$ 500.00				
		License fee			\$ 800.00				
		EE Immunizations			\$ 300.00				
		Miscellaneous			\$ 300.00				
91	Total Miscellaneous					\$ 1,900.00	\$ 1,900.00	\$ -	0.00%
	Insurance	General Liability \$58,500 X .0729		7.29%	\$ 4,265.00				
		Public Official \$8,500 X .0726		7.29%	\$ 620.00				
92	Total Insurance Cost					\$ 4,885.00	\$ 5,400.00	\$ (515.00)	-9.54%
	Administrative Cost	1.2% of overall solid waste budget \$387,655 X .012		1.20%	\$ 4,652.00				
93	Total Administrative Overhead					\$ 4,652.00	\$ 4,771.00	\$ (119.00)	-2.49%
	Hauling	6 monthly @ \$225 per trip =	6	\$225.00	\$ 1,350.00				
		Trailer rental							
		Annual fee	3	\$333.33	\$ 1,000.00				
		Monthly container rental	3	\$50.00	\$ 1,500.00				
		25 trips clean wood @ \$102.50 each	25	\$102.50	\$ 2,563.00				
		30 trips demo @ \$102.50 each	30	\$102.50	\$ 3,075.00				
		8 trips tin cans @ \$120.00 each	8	\$120.00	\$ 960.00				
		25 trips metal @ \$80.00 each	25	\$80.00	\$ 2,000.00				
		10 trips freon items @ \$82.50 each	10	\$82.50	\$ 825.00				
		Included in tipping fees 6 trips shingles @ \$120.00 each	6	\$120.00	\$ 720.00				
94	Total Hauling Cost					\$ 29,143.00	\$ 29,143.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-)	Percent
			Hours	\$ / %					
531	SOLID WASTE								
	Tipping Fees								
		2,200 tons waste @ \$ = \$72.00		\$72.00	\$ 158,400.00				
		140 units freon removal @ \$12.00=		\$12.00	\$ 1,680.00				
		75 tons shingles @ \$70.00 =		\$70.00	\$ 5,260.00				
		190 tons demo @ \$75.00 =		\$75.00	\$ 14,250.00				
		150 tons clean wood @ \$58.00 =		\$58.00	\$ 8,700.00				
		Flourescent bulb recycling		\$	700.00				
		Electronics recycling		\$	300.00				
		10 Propane tanks @ \$10.00 =		\$10.00	\$ 100.00				
95	Total Tipping Fee					\$ 189,390.00	\$ 194,210.00	\$ (4,820.00)	-2.48%
	District Fee								
		2,700 tons @ \$1.25 per ton		1.25	\$ 3,375.00				
96	Total District Fee					\$ 3,375.00	\$ 3,375.00	\$ -	0.00%
	Monitoring Wells Testing				\$ 7,000.00				
97	Monitoring Well Testing Cost					\$ 7,000.00	\$ 6,000.00	\$ 1,000.00	16.67%
	TOTAL					\$ 392,707.00	\$ 397,708.00	\$ (5,001.00)	-1.26%
	SOLID WASTE REVENUES								
	Recycling Revenues								
	(S/W Recycling Revenues)								
		Avg. price per ton							
		Newspaper - \$70 per ton	80	\$70.00	\$ 5,600.00				
		Cardboard - \$115 per ton	80	\$115.00	\$ 9,200.00				
		Mixed Paper - \$50 per ton	50	\$50.00	\$ 2,500.00				
		Plastic-Natural - \$400 per ton	5	\$400.00	\$ 2,000.00				
		Plastic-Colored - \$400 per ton	2	\$400.00	\$ 800.00				
		Metal - \$75 per ton	60	\$75.00	\$ 4,500.00				
	Total Recycling Revenues					\$ 24,600.00	\$ 18,035.00	\$ 6,565.00	36.40%
	Budgetary Revenues								
		Employee Benefits			\$ 42,980.00				
		Equipment Rental			\$ 16,290.00				
		Insurance			\$ 4,885.00				
		Administrative overhead			\$ 4,652.00				
	Total Budgetary Revenues					\$ 68,807.00	\$ 72,929.00	\$ (4,122.00)	-5.65%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-)	Percent
			Hours	\$ / %					
531	SOLID WASTE								
	Tipping fees (S/W Fees)	Demo Debris							
		\$25.00 per load @ 325 loads=	325	25.00	\$ 8,125.00				
		Asphalt shingles							
		\$35.00 per load @ 60 loads	45	35.00	\$ 1,575.00				
		Clean Wood							
		\$15.00 per load @ 325 loads=	177	15.00	\$ 2,655.00				
		Household garbage not recycled	15,000	0.50	\$ 7,500.00				
		Mill			\$ 22,000.00				
		Hannaford			\$ 6,000.00				
	7/1/10 - Universal Recyclers - n/c for monitors and TV's	universal = Fluorescent bulbs/mercury-added prod.	150	3.00	\$ 450.00				
		Refrigeration units 60 @ \$15.00 =	60	15.00	\$ 900.00				
		e-waste = Mixed commercial electronics	125	4.00	\$ 500.00				
		Furniture 3 @ \$5.00 each =	3	5.00	\$ 15.00				
	Total Tipping Fees					\$ 49,720.00	\$ 51,200.00	\$ (1,480.00)	-2.89%
	PERC Reimbursement					\$ 45,000.00	\$ 45,000.00	\$ -	0.00%
	TOTAL REVENUES					\$ 188,127.00	\$ 187,164.00	\$ 963.00	0.51%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-)	Percent
			Hours	\$ / %					
531	SOLID WASTE								
		SOLID WASTE ALLOCATION COST							
		Permanent salaries			\$ 66,895.00				
		Overtime and extra			\$ 6,499.00				
		Clothing allowance			\$ 850.00				
		Employee benefits			\$ 42,980.00				
		Building supplies			\$ 3,507.00				
		Equipment rental			\$ 16,290.00				
		Vehicle repair and maintenance			\$ 4,300.00				
		Building repairs and maintenance			\$ 2,900.00				
		Telephone			\$ 756.00				
		Heating fuel			\$ 1,377.00				
		Vehicle fuel			\$ 608.00				
		Electricity			\$ 5,400.00				
		Miscellaneous			\$ 1,900.00				
		Insurance			\$ 4,885.00				
		Administrative overhead			\$ 4,652.00				
		Hauling			\$ 29,143.00				
		Tipping fee			\$ 189,390.00				
		Well monitoring			\$ 7,000.00				
		Projected Revenues -							
		Recycling	\$ 24,600.00						
		Tipping fees	\$ 49,720.00						
		less: Mill	\$ (22,000.00)						
		Hannaford	\$ (6,000.00)						
		Total projected revenues	\$ 21,720.00						
		Total Solid Waste Cost			\$	389,332.00	\$ 394,333.00	\$ (5,001.00)	-1.27%
		2010-2011 surplus revenues			\$	(22,857.97)	\$ (33,187.53)	\$ 10,329.56	-31.12%
		2010-2011 surplus expenditures			\$	(25,154.12)	\$ (27,996.86)	\$ 2,842.74	-10.15%
		2011-2012 projected revenues			\$	(21,720.00)	\$ (25,200.00)	\$ 3,480.00	-13.81%
		Net adjusted cost			\$	319,599.91	\$ 307,948.61	\$ 11,651.30	3.78%
						<u>22.80%</u>	<u>22.80%</u>	\$ -	<u>0.00%</u>
		Orland's share at 22.8%			\$	72,868.78	\$ 70,212.28	\$ 2,656.50	3.78%
		Annual Depreciation x 22.8%		\$22,493.86	\$	5,128.60	\$ 4,872.94	\$ 255.66	5.25%
		Orland's share 2012-2013			\$	77,997.38	\$ 75,085.22	\$ 2,912.16	3.88%
					\$	10,946.76	\$ 13,950.04	\$ (3,003.28)	-21.53%
					\$	88,944.14	\$ 89,035.26	\$ (91.13)	-0.10%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours	\$ / %					
561	RECREATION PROGRAM								
	Director's Salary	\$60,862.00			\$ 60,862.00				
01	Total Director's Salary					\$ 60,862.00	\$ 59,089.00	\$ 1,773.00	3.00%
	Senior Citizens' Director	20 hours X \$13.39 X 52 wks.	20	\$ 13.39	\$ 13,926.00				
02	Total Senior Director					\$ 13,926.00	\$ 13,520.00	\$ 406.00	3.00%
	Swimming Payroll								
	10 weeks	Swimming Pool Supervisor -							
		\$10.35	40	\$ 10.35	\$ 4,140.00				
		Life Guard #2 -							
		\$9.82	40	\$ 9.82	\$ 3,928.00				
		Life Guard #3 -							
		\$9.27	35	\$ 9.27	\$ 3,245.00				
		Life Guard #4 -							
		\$8.70	35	\$ 8.70	\$ 3,045.00				
		Life Guard #5 -							
		\$8.45	32	\$ 8.45	\$ 2,704.00				
		Life Guard #6 -							
		\$8.45	32	\$ 8.45	\$ 2,704.00				
03	Total Swimming Payroll					\$ 19,766.00	\$ 19,188.00	\$ 578.00	3.01%
	Facilities Main. Payroll								
		Facility Maintenance							
		40 hrs. X \$12.73 X 10 wks.	40	\$ 12.73	\$ 5,092.00				
		Grounds Maintenance							
		40 hrs. X \$11.33 X 31 wks.	40	\$ 11.33	\$ 14,049.00				
		Skating Rink							
		200 hrs. X \$10.61	200	\$ 10.61	\$ 2,122.00				
		Swimming Pool Main.							
		100 hours X \$10.61	100	\$ 10.61	\$ 1,061.00				
		Janitorial							
		17 hours wkly X \$10.61 hrly.	17	\$ 10.61	\$ 9,379.00				
04	Total Facilities Main. Payroll					\$ 31,703.00	\$ 31,827.00	\$ (124.00)	-0.39%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours	\$ / %					
561	RECREATION PROGRAM								
	Part-time Assistant	Summer Assistant 13 wks. X 40 hrs. X \$13.31	40	\$ 13.31	\$ 6,921.00				
	Part-time Assistant	Part-time Assistant 52 wks. X \$16.77 X 8 hrs.	8	\$ 16.77	\$ 6,976.00				
		7 wks. X \$12.43 X 40 hrs.	40	\$ 12.43	\$ 3,480.00				
05	Total Assistants Cost					\$ 17,377.00	\$ 17,242.00	\$ 135.00	0.78%
	Youth Activities Payroll	Skating Rink Supervision - 20 hrs. X 8 wks. X \$9.27	20	\$ 9.27	\$ 1,483.00				
		Winter Athletic Programs - 5 hrs. X 12 wks. X \$13.31	5	\$ 13.31	\$ 799.00				
		Activities - Chaperone	30	\$ 13.31	\$ 399.00				
		Other programs	50	\$ 11.33	\$ 567.00				
06	Total Youth Act. Payroll					\$ 3,248.00	\$ 6,216.00	\$ (2,968.00)	-47.75%
	Youth Athletics Payroll	Football		0.00%	\$ 200.00				
		Baseball		0.00%	\$ 170.00				
		Softball		0.00%	\$ 160.00				
07	Total Youth Athletics Payroll					\$ 530.00	\$ 530.00	\$ -	0.00%
	Fitness Center Payroll	2.0 hours per week @ \$11.25 per hour x 16 wks	2.0	\$ 11.25	\$ 360.00				
08	Total Fitness Director					\$ 360.00	\$ 360.00	\$ -	0.00%
	Sr. Fitness Payroll	2 hours per week @ \$10.00 per hour x 50 wks	2	\$ 10.00	\$ 1,000.00				
09	Total Sr. Fitness Payroll					\$ 1,000.00	\$ 1,000.00	\$ -	0.00%
	Director's Expense	Payment to Director			\$ 500.00				
21	Total Director's Expense					\$ 500.00	\$ 500.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours	\$ / %					
561	RECREATION PROGRAM								
	Office Supplies	Miscellaneous office supplis			\$ 500.00				
31	Total Office Supplies					\$ 500.00	\$ 500.00	\$ -	0.00%
	Postage	General postage cost			\$ 50.00				
33	Total Postage Cost					\$ 50.00	\$ 50.00	\$ -	0.00%
	Program Supplies								
		Pump winterization			\$ 320.00				
		AAA Toilet Rentals			\$ 450.00				
		Field marking powder			\$ 492.00				
		Field marking paint			\$ 750.00				
		Infield mix			\$ 820.00				
		Grass seed			\$ 900.00				
		Fertilizer and weed killer			\$ 4,238.00				
		Paint			\$ 250.00				
		Loam			\$ 900.00				
		Hand tools and hoses, etc.			\$ 275.00				
		Lime			\$ 375.00				
		Calcium hypochlorite			\$ 3,150.00				
		Swimming pool sealer			\$ 1,975.00				
		Soda ash			\$ 250.00				
		Chlorine stabilizer			\$ 200.00				
		Red Cross Supplies			\$ 90.00				
		Cleaning supplies			\$ 150.00				
		Miscellaneous			\$ 710.00				
37	Total Program Supplies					\$ 16,295.00	\$ 16,295.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours	\$ / %					
561	RECREATION PROGRAM								
	Building Supplies								
		Jewett School							
		paper products			\$ 400.00				
		light bulbs			\$ 200.00				
		wax & floor cleaners			\$ 300.00				
		hand soap and cleaners			\$ 200.00				
		misc.			\$ 300.00				
		Skating Rink Building			\$ 150.00				
		Concession stand			\$ 250.00				
		Other			\$ 50.00				
39	Total Building Supplies					\$ 1,850.00	\$ 1,850.00	\$ -	0.00%
	Equipment Purchase								
		Grass trimmer			\$ 620.00				
		Push mower			\$ 255.00				
		Miscellaneous			\$ 80.00				
41	Total Equip. Purchase					\$ 955.00	\$ 955.00	\$ -	0.00%
	Equiq. Main & Repair								
		Pickup (Tim's)			\$ 400.00				
		Pickup (maintenance)			\$ 400.00				
		Fitness equip. maint.			\$ 250.00				
		Snowblower, mowers, etc.			\$ 2,760.00				
51	Total Equip.Parts & Repairs					\$ 3,810.00	\$ 3,810.00	\$ -	0.00%
	Building Maintenance								
		electrical			\$ 500.00				
		carpentry			\$ 500.00				
		floor cleaning			\$ 500.00				
		Concession stand			\$ 200.00				
		Transfer in from Rec. Facilities Res.			\$ 2,000.00				
		miscellaneous			\$ 1,000.00				
52	Total Build. Maintenance					\$ 4,700.00	\$ 4,700.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours	\$ / %					
561	RECREATION PROGRAM								
	Telephone								
		Office							
		\$40 monthly X 12=	12	\$ 40.00	\$ 480.00				
		Skating Rink							
		\$26.50 monthly X 12 months=	12	\$ 26.50	\$ 318.00				
		Swimming Pool							
		\$25.00 monthly X 12 months=	12	\$ 25.00	\$ 300.00				
		Cellular phone							
		\$64.50 monthly X 12=	12	\$ 64.50	\$ 774.00				
61	Total Telephone Cost					\$ 1,872.00	\$ 1,872.00	\$ -	0.00%
	Fuel Heating								
		Propane skating rink							
		330.0 gals. @ \$2.622	330.0	\$ 2.62	\$ 865.00				
71	Total Fuel Heating Cost					\$ 865.00	\$ 865.00	\$ -	0.00%
	Fuel Vehicles								
		Gas - 775 gallons @ \$3.70	775.0	\$ 3.70	\$ 2,868.00				
		Diesel - 40 gallons @ \$3.80	40.0	\$ 3.80	\$ 152.00				
72	Total Fuel Vehicles					\$ 3,020.00	\$ 2,742.00	\$ 278.00	10.14%
	Electricity								
		Skating rink & Basketball court			\$ 1,350.00				
		Swimming pool			\$ 3,875.00				
		Tennis court			\$ 300.00				
		Volleyball court			\$ 375.00				
		Reggie field			\$ 210.00				
		Rec.Storage			\$ 175.00				
		Concession Stand			\$ 300.00				
81	Total Electricity Cost					\$ 6,585.00	\$ 6,585.00	\$ -	0.00%
	Water								
		Swimming pool			\$ 1,575.00				
		Skating rink			\$ 1,300.00				
		Concession Stand			\$ 250.00				
		Watering ballfields			\$ 1,620.00				
82	Total Water Cost					\$ 4,745.00	\$ 4,745.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours	\$ / %					
561	RECREATION PROGRAM								
	Rent	Senior Citizens' Center	12	\$ 821.00	\$ 9,852.00				
91	Total Rent Cost					\$ 9,852.00	\$ 9,852.00	\$ -	0.00%
	Youth Athletic Expense								
		Farm League			\$ 900.00				
		Youth Girls' Softball			\$ 800.00				
		Little League			\$ 1,400.00				
		Jr. Boys Baseball			\$ 450.00				
		Sr. Boys Baseball			\$ 450.00				
		Sr. Girls Softball			\$ 450.00				
		Jr. Rec. Football			\$ 1,400.00				
		Jr. Rec Soccer			\$ 225.00				
		Jr. Boys Basketball			\$ 175.00				
		Sr. Boys Basketball			\$ 175.00				
		Jr. Girls Basketball			\$ 175.00				
92	Total Youth Athletic Expenses					\$ 6,600.00	\$ 6,600.00	\$ -	0.00%
	Youth Activities Expense								
		Gym Activities			\$ 1,000.00				
		Arts and crafts			\$ 200.00				
		Field Day			\$ 100.00				
		Water Carnival			\$ 100.00				
		Summer Band			\$ 300.00				
		Gymnastics			\$ 200.00				
		Dance			\$ 500.00				
		Roller skating trips			\$ 900.00				
		Day trip to amusement park			\$ 800.00				
		Trips to indoor pool and skiing trips			\$ 800.00				
		Miscellaneous			\$ 700.00				
93	Total Youth Activities Expenses					\$ 5,600.00	\$ 5,600.00	\$ -	0.00%
	TOTALS					\$ 216,571.00	\$ 216,493.00	\$ 78.00	0.04%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours	\$ / %					
561	RECREATION PROGRAM								
56	RECREATION REVENUES								
	Senior Program Director	Payroll reimbursement \$.52 X 20 hours X 52 wks.	-	\$ -	\$ -				
		Social Security \$540 X .0765 =		0.00%	\$ -				
		Workers Compensation \$540 X .0265% =		0.00%	\$ -				
		Unemployment Compensation \$540 X .0300% =		0.00%	\$ -				
		MSRS \$10,514 X .0150% =		0.00%	\$ -				
7002	Senior Citizens Director Rev.					\$ -	\$ 814.00	\$ (814.00)	-100.00%
	Facility Main. Payroll	School Depart. Reimburse. 380 hours X \$12.73+ 35%=	380	\$ 12.73	\$ 6,530.00				
7002	Total Facility Payroll Rev.					\$ 6,530.00	\$ 6,341.00	\$ 189.00	2.98%
	Swimming Pool Revenues	210 students @ \$25=	220	\$ 25.00	\$ 5,500.00				
7002	Total Swimming Pool Rev.					\$ 5,500.00	\$ 5,500.00	\$ -	0.00%
	Youth Athletic Revenues								
	1150	Youth Basketball			\$ 800.00				
	25	Youth Wrestling			\$ 25.00				
	920	Youth Soccer			\$ 650.00				
	520	Rec Basketball			\$ 350.00				
	2325	Cheerleading			\$ 1,625.00				
7002	Total Youth Athletic Rev.					\$ 3,450.00	\$ 3,450.00	\$ -	0.00%
	Youth Activities Revenues								
		Youth Activities			\$ 1,700.00				
		Interest for Reserve Acct			\$ 1,500.00				
7002	Total Youth Act. Revenues					\$ 3,200.00	\$ 3,200.00	\$ -	0.00%

No long applicable

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours	\$ / %					
561	<u>RECREATION PROGRAM</u>								
	Fitness Center Fees								
		A fee is assessed each user @ \$20.00 monthly	160	\$ 20.00	\$ 3,200.00				
7002	Total Fitness Center Fees					\$ 3,200.00	\$ 3,200.00	\$ -	0.00%
	TOTAL RECREATION REV.					\$ 21,880.00	\$ 22,505.00	\$ (625.00)	-2.78%
7001	<u>RECREATION SUBSIDIES</u>								
		Prospect			\$ 995.00				
		Verona			\$ 2,978.00				
		Orland			\$ 4,918.00				
	TOTAL RECREA. SUBSIDIES					\$ 8,891.00	\$ 8,717.00	\$ 174.00	2.00%
7004	Head Start Rent	8% Comm. Cen. Cost			\$ 9,608.00				
						\$ 9,608.00	\$ 9,374.00	\$ 234.00	2.50%
7005	Senior Fitness Activity Fees	2 classes / wk for 50 wks			\$ 1,000.00				
						\$ 1,000.00	\$ 1,000.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours / #	\$ / %					
562	TOWN DOCK								
	Facility Supplies								
		Garbage bags			\$ 200.00				
		Plantings			\$ 350.00				
		Mulch			\$ 350.00				
		Flags			\$ 300.00				
		Supplies for bathroom			\$ 700.00				
		Lights/bulb replacements			\$ 250.00				
		Miscellaneous			<u>\$ 50.00</u>				
37	Total Facility Supplies					\$ 2,200.00	\$ 1,700.00	\$ 500.00	29.41%
	Repairs and Maintenance								
		Minor dock repairs			\$ 100.00				
		Bench and table repairs			\$ 100.00				
		Parking stripes			\$ 200.00				
		Electrical			\$ 200.00				
		Plumbing			\$ 200.00				
		Other			\$ 250.00				
		Harbor master boat			<u>\$ 1,000.00</u>				
51	Total Reparis & Maintenance					\$ 2,050.00	\$ 2,050.00	\$ -	0.00%
	Telephone								
		Public phone							
		\$90 X 6 months	6	\$ -	\$ -				
		\$40 X 6 months	6	\$ -	<u>\$ -</u>				
61	Total Telephone Cost					\$ -	\$ -	\$ -	n/a
	Fuel Vehicle Cost								
		Lawnmowers, trimmers and gator			\$ 75.00				
		Harbor master boat			<u>\$ 400.00</u>				
72	Total Fuel Vehicle Cost					\$ 475.00	\$ 475.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase (+)	Percent Change
			Hours / #	\$ / %					
562	TOWN DOCK								
	Electricity Cost								
		Walkway Lights			\$ 2,037.00				
		Dock Lights			\$ 1,055.00				
81	Total Electricity Cost					\$ 3,092.00	\$ 3,592.00	\$ (500.00)	-13.92%
	Water Cost								
		Bathroom			\$ 200.00				
		Dock			\$ 250.00				
		Plant watering			\$ 50.00				
82	Total Water Cost					\$ 500.00	\$ 500.00	\$ -	0.00%
	Miscellaneous Cost								
					\$ 300.00				
91	Total Miscellaneous Cost					\$ 300.00	\$ 300.00	\$ -	0.00%
	Total					\$ 8,617.00	\$ 8,617.00	\$ -	0.00%

Community & Social Agencies

<u>Account #</u>	<u>Agency</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2012-2013</u>	<u>Change</u>	
		<u>Approved</u>	<u>Approved</u>	<u>Approved</u>	<u>Approved</u>	<u>Approved</u>	<u>Requested</u>	<u>Approved</u>	<u>\$</u>	<u>%</u>
541	<u>Community Agencies</u>									
81	Buck Library	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	0.00%
82	Snowmobile Club	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,529	\$ 1,529	\$ 229	17.62%
83	Fort Knox	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	\$ 1,800	\$ 1,800	\$ 1,800	100.00%
85	Circus Band	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ 300	\$ 300	\$ 300	100.00%
86	Chamber of Commerce	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ -	0.00%
87	Memorial Day	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ -	0.00%
92	Conservation Commission	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	0.00%
93	Penobscot Consortium	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
	Totals	\$ 32,600	\$ 32,600	\$ 32,600	\$ 32,100	\$ 30,000	\$ 32,329	\$ 32,329	\$ 2,329	7.26%
542	<u>Social Agencies</u>									
84	Washington Hancock CAP	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 1,000	\$ 900	\$ 100	11.11%
85	Child and Family Opportunities	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 4,000	\$ 2,000	\$ 2,800	233.33%
87	Bucksport Community Concern	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%
88	Downeast Transportation	\$ 4,802	\$ 4,802	\$ 4,802	\$ 4,802	\$ 3,592	\$ 3,592	\$ 3,592	\$ -	0.00%
89	Eastern Area Agency on Aging	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 2,000	\$ -	\$ 2,000	200.00%
90	Child Care Center	\$ 1,300	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
91	Bucksport Healthy Communities Coalition	\$ 7,600	\$ 7,600	\$ 7,600	\$ 7,600	\$ 23,705	\$ 7,600	\$ 7,600	\$ (16,105)	-211.91%
92	Senior Citizens' Group	\$ 1,000	\$ 1,200	\$ 1,450	\$ 1,450	\$ 1,450	\$ -	\$ 2,500	\$ (1,450)	-100.00%
93	Hancock County HomeCare & Hospice	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 250	n/a
94	Downeast Health Services	\$ 750	\$ 750	\$ 750	\$ 750	\$ -	\$ 4,410	\$ -	\$ 4,410	588.00%
95	Yesterday's Children	\$ 300	\$ 300	\$ 300	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
96	Hospice Volunteers of Hancock County	\$ 300	\$ 500	\$ 500	\$ 500	\$ 500	\$ 600	\$ 750	\$ 100	20.00%
*	Community Health & Counseling Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	n/a
*	Down East AIDS Network	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
*	Hammond Street Senior Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 910	\$ -	\$ 910	n/a
*	House of Peace - Domestic Violence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
	Totals	\$ 23,652	\$ 25,002	\$ 25,002	\$ 25,002	\$ 37,847	\$ 35,862	\$ 24,142	\$ (1,985)	-7.94%

* New applicants previously not funded

BBHCC was increased by \$16,105 per Resolve R-2012-36

TOWN OF BUCKSPORT
Summary CIP 2012 to 2016

APPROVED 6-28-12

Accounts	2012	2013	2014	2015	2016	
Ambulance Equipment Reserve	\$ 47,000.00	\$ 68,000.00	\$ 33,000.00	\$ 34,000.00	\$ 34,000.00	Surplus \$16,000 (2012) 16,000 (2013) TIF Rev. \$20,000 (2013)
Animal Shelter Reserve	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
Bucksport Performing Arts Center	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	TIF Revenues \$5,000 (2013), (2014), (2015) & (2016)
Concession Stand/Bathroom Facility Reserve	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
Chamber of Commerce Building Reserve	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	TIF Revenues \$2,000 (2012)
Dispatch Equipment Reserve	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	
Fire Department Equipment Reserve	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	
Highway Equipment Reserve	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00	\$ 90,000.00	
Highway Improvement Reserve	\$ 210,000.00	\$ 1,100,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	Surplus \$80,000 (2012), \$490,000 (2013) MDOT \$10,000 (2012) \$490,000 (2013)
Industrial Park Reserve	\$ 0.00	\$ 500,000.00	\$ -	\$ -	\$ -	TIF Revenues \$200,000 (2013) \$300,000 CDBG (2013)
Jewett/Community Center Reserve	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	
Parking Lot Reserve	\$ 10,000.00	\$ 7,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	Transfer From School Fund \$10,000 (2012) \$10,000 (2014, (2015) & 2016 TIF Revenues \$7,000 (2013)
Police Equipment Reserve	\$ 13,000.00	\$ 15,000.00	\$ 17,000.00	\$ 18,000.00	\$ 20,000.00	
Pool House and Storage Reserve	\$ 3,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
Public Access Equipment Reserve	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
Public Safety Building Reserve	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	
Recreation Equipment Reserve	\$ 9,500.00	\$ 17,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$4,500 TIF (2012) \$12,000 TIF (2013)
Recreation Facility Reserve	\$ 25,500.00	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	\$ 23,000.00	\$2,500 School fund Balance (2012)
Sanitary Sewer Reserve	\$ 7,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	Transfers from Sewer Reserve \$7,000 (2012), \$5,000 (2013) \$5,000 (2015)
School Street Fire House Reserve	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
Silver Lake Property Reserve	\$ 58,000.00	\$ 13,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	Surplus \$20,000 (2012), \$10,000 (2013) Dept. Con. \$30,000 (2012), Stumpage \$5,000 (2012)
Solid Waste Equipment Reserve	\$ 5,000.00	\$ 12,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	
Town Garage Reserve	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
Town Office Equipment Reserve	\$ 6,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	
Town Office Reserve	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	
Transfer Station Reserve	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
Wastewater Treatment Equipment Reserve	\$ 12,500.00	\$ 1,200.00	\$ 1,000.00	\$ -	\$ -	Transfers from Sewer Reserve \$12,500 (2012), \$1,200 (2013) \$1,000 (2014)
Wastewater Treatment Plant & Facility Reserve	\$ 50,000.00	\$ 50,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	Transfers year end \$50,000 (2012), (2013), and \$40,000 (2014, (2015), (2016)
Waterfront Reserve	\$ 28,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	TIF Rev. \$20,000 (2012)
Totals	\$ 658,000.00	\$ 2,007,700.00	\$ 463,500.00	\$ 469,500.00	\$ 471,500.00	
Appropriation from General Fund	\$ (388,500.00)	\$ (401,500.00)	\$ (407,500.00)	\$ (409,500.00)	\$ (416,500.00)	
Transfer From Surplus	\$ (116,000.00)	\$ (516,000.00)				
Grants	\$ (30,000.00)	\$ (790,000.00)				
MDOT Reimbursement	\$ (10,000.00)					
TIF Revenues	\$ (26,500.00)	\$ (244,000.00)	\$ (5,000.00)	\$ (5,000.00)	\$ (5,000.00)	
Transfer from School Designated Fund	\$ (12,500.00)		\$ (10,000.00)	\$ (10,000.00)	\$ (10,000.00)	
Penobscot Consortium	\$ -					
Transfer from Sewer Reserve	\$ (69,500.00)	\$ (56,200.00)	\$ (41,000.00)	\$ (45,000.00)	\$ (40,000.00)	
Transfer from CIP Reserve						
Stumpage	\$ (5,000.00)					
	\$ -	\$ -	\$ -	\$ -	\$ -	

CAPITAL IMPROVEMENT PLAN 7-1-2012 TO 6-30-2013
CAPITAL IMPROVEMENTS AND RESERVE FUNDS

APPROVED 6-28-12

ACCOUNT NUMBER	ACCOUNT NAME	7/1/2012 BALANCES	2012-2013 BUDGETED	2012-2013 OTHER REVENUES	2012-2013 EXPENSES	2012-2013 INTEREST	6/30/2013 BALANCES
55	Fire Equipment Reserve	\$ 292,859	\$ 30,000		\$ 260,000	\$ 1,464	\$ 64,323
56	Public Safety Building Reserve	\$ 53,048	\$ 15,000		\$ 7,000	\$ 265	\$ 61,313
57	Highway Equip. Reserve	\$ 48,625	\$ 85,000		\$ 28,000	\$ 243	\$ 105,868
58	Waterfront Reserve	\$ 41,445	\$ 28,000	\$ 500	\$ 26,000	\$ 207	\$ 44,152
59	Ambulance Reserve	\$ 103,214	\$ 47,000		\$ 21,000	\$ 516	\$ 129,730
60	School St Fire House Reserve	\$ 1,000	\$ 1,000		\$ 500	\$ 5	\$ 1,505
62	Concession Stand Reserve	\$ 13,854	\$ 2,000		\$ -	\$ 69	\$ 15,923
65	Solid Waste Reserve	\$ 101,396	\$ 5,000		\$ 18,000	\$ 507	\$ 88,903
66	Police Equip. Reserve	\$ 46,962	\$ 13,000		\$ -	\$ 235	\$ 60,197
67	Recreation Equipment Reserve	\$ 68,958	\$ 9,500		\$ 13,500	\$ 345	\$ 65,303
68	Swimming Pool Reserve	\$ 40,532	\$ 3,000		\$ 1,500	\$ 203	\$ 42,235
69	Town Garage Reserve	\$ 83,171	\$ 10,000		\$ 10,000	\$ 416	\$ 83,587
75	Town Office Reserve	\$ 40,582	\$ 6,000		\$ 3,000	\$ 203	\$ 43,785
76	Office Equipment Reserve	\$ 38,624	\$ 6,000		\$ 3,200	\$ 193	\$ 41,617
77	Dispatch Equip. Reserve	\$ 71,051	\$ 2,500		\$ -	\$ 355	\$ 73,906
78	Transfer Station Reserve	\$ 25,726	\$ 10,000		\$ 8,000	\$ 129	\$ 27,855
79	Jewett School Reserve	\$ 19,034	\$ 6,000		\$ 600	\$ 95	\$ 24,529
	Chamber of Commerce Building	\$ 2,531	\$ 2,000		\$ 2,000	\$ 13	\$ 2,544
85	Gardner School Reserve	\$ 149	\$ -		\$ -	\$ 1	\$ 150
86	Recreation Facility Reserve	\$ 52,328	\$ 25,500		\$ 16,500	\$ 262	\$ 61,590
87	Silver Lake Property	\$ 31,971	\$ 23,000	\$ 35,000	\$ 30,000	\$ 160	\$ 60,131
88	Parking Lots	\$ 7,737	\$ 10,000		\$ 10,000	\$ 39	\$ 7,776
92	Highway Improvements	\$ 214,061	\$ 200,000	\$ 10,000	\$ 210,623	\$ 1,070	\$ 214,508
93	Animal Shelter	\$ 7,373	\$ 2,000		\$ 1,000	\$ 37	\$ 8,410
94	Industrial Park Land Purchase	\$ 10,892	\$ -		\$ 500	\$ 54	\$ 10,446
95	Public Access Equipment	\$ 21,290	\$ 2,000		\$ -	\$ 106	\$ 23,396
	Totals	\$ 1,438,413	\$ 543,500	\$ 45,500	\$ 670,923	\$ 7,192	\$ 1,363,682
	Less: TIF Revenues		\$ (26,500)				
	Surplus		\$ (116,000)				
	Grants			\$ (30,000)			
	Other Agencies			\$ (15,500)			
	School Designated		\$ (12,500)				
	Tax Appropriation		\$ 388,500	\$ -			

**CAPITAL IMPROVEMENT PLAN 7-1-2012 TO 6-30-2013
CAPITAL IMPROVEMENTS AND RESERVE FUNDS**

APPROVED 6-28-12

ACCOUNT NUMBER	ACCOUNT NAME	2012-2013 EXPENSES	A C T I V I T I E S
55	Fire Equipment Reserve	\$ 260,000	New pumper and tanker
56	Public Safety Building Reserve	\$ 7,000	Install natural gas burner; install new water tap; retile Dispatch office
57	Highway Equip. Reserve	\$ 28,000	Purchase new 1/2 ton pickup; purchase quick-switch plow for H-7
58	Waterfront Reserve	\$ 26,000	Float repairs; improvements westerly end of walkway; walkway repairs
59	Ambulance Reserve	\$ 21,000	Mobile computer upgrade, purchase new stretcher
60	School St Fire House Reserve	\$ 500	Repairs to stairway and railings
62	Concession Stand Reserve	\$ -	No planned expenditures
65	Solid Waste Reserve	\$ 18,000	New baler (if required)
66	Police Equip. Reserve	\$ -	No planned expenditures
67	Recreation Equipment Reserve	\$ 13,500	Purchase new "60 Z-mower; purchase new Z-mower for Waterfront
68	Swimming Pool Reserve	\$ 1,500	Replace legs under sand filter
69	Town Garage Reserve	\$ 10,000	Replace (2) steel entrance doors; engineering study to widen doors; replace lights in sand building
75	Town Office Reserve	\$ 3,000	Town Manager's office renovations
76	Office Equipment Reserve	\$ 3,200	Purchase new office computer, purchase new Assessor computer and peripherals
77	Dispatch Equip. Reserve	\$ -	No planned expenditures
78	Transfer Station Reserve	\$ 8,000	Pave aprons to the pads
79	Jewett School Reserve	\$ 600	Pave low area in rear parking lot
	Chamber of Commerce Building	\$ 2,000	Façade improvements
85	Gardner School Reserve	\$ -	No planned expenditures; balance equals interest only
86	Recreation Facility Reserve	\$ 16,500	Overseed, aerate & top dress Miles Lane field #3; seal rink and paint boards; fill cracks and surface areas on HS track; replace storage shed at Reggie Ginn Field; repair skate board platform
87	Silver Lake Property	\$ 30,000	Repair boat landing
88	Parking Lots	\$ 10,000	Expand parking lot adjacent to pool and across from Jewett School; install concrete curbing at entrance
92	Highway Improvements	\$ 210,623	Reclaim 500' Pond Street; reclaim 1/4 mile on Bucksfills; engineering and survey Route 46; miscellaneous paving
93	Animal Shelter	\$ 1,000	Install exhaust fans
94	Industrial Park Land Purchase	\$ 500	Upgrade sign
95	Public Access Equipment	\$ -	No planned expenditures
	Total:	\$ 670,923	

AMBULANCE SERVICE EQUIPMENT RESERVE

The purpose of this reserve is to fund the purchase of new and/or replacement equipment for the Ambulance Service which provides emergency medical care to the citizens of Bucksport, Verona and Orland. Equipment primarily includes two box type ambulances and medical equipment necessary to provide advanced life support. Annual funding required to maintain the existing level of equipment is **\$34,586**.

This can be accomplished by appropriating **\$30,000 to \$35,000** per year, applying the trade-in value of the units being replaced, investing the balance of the reserve funds at the end of each fiscal year, seeking state and federal grants, transferring funds from Undesignated Fund Balance to purchase new equipment that is not included in the capitalization plan, and appropriation from TIF revenues to fund the purchase of replacement equipment that serves the TIF District at the Verso Mill.

Following is a list of activities for this reserve account commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7-1-2011			\$ 77,813.00	
	Appropriation	\$ 30,000.00			
	Interest from Investment	\$ 778.00			
	New Laptops - local match		\$ 2,362.00		
	Upgrade radios for narrowband		\$ 3,015.00		
	Totals 6-30-2012	\$ 30,778.00	\$ 5,377.00	\$ 103,214.00	
2012	7-1-2012			\$ 103,214.00	
	Appropriation	\$ 31,000.00			
	Transfer from Undesignated Fund Balance	\$ 16,000.00			
	Interest from Investment	\$ 516.00			
	Mobile computer upgrade		\$ 5,000.00		
	Purchase new strecher		\$ 16,000.00		
	Totals 6-30-2013	\$ 47,516.00	\$ 21,000.00	\$ 129,730.00	
2013	7-1-2013			\$ 129,730.00	
	Appropriation	\$ 32,000.00			
	Interest from Investment	\$ 649.00			
	Transfer from TIF Revenues	\$ 20,000.00			
	Transfer from Undesignated Fund	\$ 16,000.00			
	Purchase new ambulance		\$ 140,000.00		
	Purchase defibrillator		\$ 18,000.00		
	Purchahse new stretcher		\$ 16,000.00		
	Totals 6-30-2014	\$ 68,649.00	\$ 158,000.00	\$ 40,379.00	
2014	7-1-2014			\$ 40,379.00	
	Appropriation	\$ 33,000.00			
	Interest from Investment	\$ 202.00			
	Totals 6-30-2015	\$ 33,202.00	\$ -	\$ 73,581.00	
2015	7-1-2015			\$ 73,581.00	
	Appropriation	\$ 34,000.00			
	Interest from Investment	\$ 368.00	\$ -		
	Totals 6-30-2016	\$ 34,368.00	\$ -	\$ 107,949.00	
2016	7-1-2016			\$ 107,949.00	
	Appropriation	\$ 34,000.00			
	Interest from Investment	\$ 540.00	\$ -		
	Totals 6-30-2017	\$ 34,540.00	\$ -	\$ 142,489.00	

ANIMAL SHELTER RESERVE

This reserve is to provide funds to maintain the animal shelter located off Central Street behind the Transfer Station; a wood structure consisting of approximately 500 square feet and constructed in 1984. A special committee was established in 2010 to review the condition of the building and to forward recommendations to the Town Council.

Recommendations include constructing an isolation pen, installing running water into the building, installing a hot water heater and a sink, connecting the building to a subsurface disposal facility, upgrading the electrical service, installing ventilation fans, repairing the dog pens, leveling and sealing the floor and installing lights over the pens.

A one time transfer from Surplus is being proposed for 2011 to complete the improvements that have been recommended by the committee.

Revenues to support this reserve account are from excess revenues generated from the animal shelter annual operating budget, donations and interest from investments.

Following is a list of activities for this reserve account commencing on 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$5,389.00	
	Appropriation from Surplus	\$18,000.00			
	Interest from Investment	\$54.00			
	Donations				
	Transfer excess revenues				
	Repair floor				
	Extend water to facility				
	Install hot water heater				
	Install a wash sink				
	Hook up to subsurface facility		\$16,070.00		
	Upgrade electrical service				
	Build new access ramp				
	Repair pens				
	Install new light fixtures				
	Construct isolation area				
	6/30/2012	\$18,054.00	\$16,070.00	\$7,373.00	
2012	7/1/2012			\$7,373.00	
	Appropriation	\$2,000.00			
	Interest from Investment	\$37.00			
	Transfer excess revenues				
	Donations				
	Exhaust fans		\$1,000.00		
	Totals 6-30-2013	\$2,037.00	\$1,000.00	\$8,410.00	
2013	7/1/2013			\$8,410.00	
	Appropriation	\$2,000.00			
	Interest from Investment	\$42.00			
	Transfer excess revenues				
	Donations				
	Vinyl Exterior		\$3,000.00		
	Totals 6-30-2014	\$2,042.00	\$3,000.00	\$7,452.00	

ANIMAL SHELTER RESERVE

This reserve is to provide funds to maintain the animal shelter located off Central Street behind the Transfer Station; a wood structure consisting of approximately 500 square feet and constructed in 1984. A special committee was established in 2010 to review the condition of the building and to forward recommendations to the Town Council.

Recommendations include constructing an isolation pen, installing running water into the building, installing a hot water heater and a sink, connecting the building to a subsurface disposal facility, upgrading the electrical service, installing ventilation fans, repairing the dog pens, leveling and sealing the floor and installing lights over the pens.

A one time transfer from Surplus is being proposed for 2011 to complete the improvements that have been recommended by the committee.

Revenues to support this reserve account are from excess revenues generated from the animal shelter annual operating budget, donations and interest from investments.

Following is a list of activities for this reserve account commencing on 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2014	7/1/2014			\$7,452.00	
	Appropriation	\$2,000.00			
	Interest from Investment	\$37.00			
	Transfer excess revenues				
	Donations				
	Totals 6-30-2015	\$2,070.00	\$0.00	\$9,522.00	
2015	7/1/2015			\$9,522.00	
	Appropriation	\$2,000.00			
	Interest from Investment	\$48.00			
	Transfer excess revenues				
	Donations				
	Totals 6-30-2016	\$2,048.00	\$0.00	\$11,570.00	
2016	7/1/2016			\$11,570.00	
	Appropriation	\$2,000.00			
	Interest from Investment	\$58.00			
	Transfer excess revenues				
	Donations				
	Totals 6-30-2017	\$2,058.00	\$0.00	\$13,628.00	

BUCKSPORT PERFORMING ARTS CENTER

The Bucksport Performing Arts Center is part of the Bucksport Middle School which is owned the by RSU #25. The facility was constructed in 2004 in conjunction with Bucksport Middle School and Town provided \$500,000 of local funds to expand the facility to seat 600 persons. When the facility was turned over by the town to RSU #25, it was agreed that the town would continue to have use of the facility for public purposes as outlined by agreement with the Bucksport School Department. When the facility was put into operation, the Town Council assigned the town's responsibility for bringing cultural events to Bucksport citizens to the Bucksport Area Cultural Arts Society. The group has been instrumental not only for bringing cultural events to the citizens but raising funds over the years to improve the facility. The purpose of this reserve account is to supplement the funds raised by BACAS to purchase equipment and to complete improvements to the facility that are required in order to provide quality performances as well as to assure that the facility is being properly maintained. Following is a list of activities proposed for this account for the period 7-1-2010 to 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$ -	
	Appropriation from TIF	\$ -			
	Totals 6-30-2012	\$ -	\$ -	\$ -	
2012	7/1/2012			\$ -	
	Appropriation from TIF	\$ -			
	Totals 6-30-2013	\$ -	\$ -	\$ -	
2013	7/1/2013			\$ -	
	Appropriation from TIF	\$ 5,000.00			
	Interest from Investment	\$0.00			
	Totals 6-30-2014	\$ 5,000.00	\$ -	\$ 5,000.00	
2014	7/1/2014			\$ 5,000.00	
	Appropriation from TIF	\$ 5,000.00			
	Interest from Investment	\$25.00			
	Totals 6-30-2015	\$ 5,025.00	\$ -	\$10,025.00	
2015	7/1/2015			\$10,025.00	
	Appropriation from TIF	\$ 5,000.00			
	Interest from Investment	\$50.00			
	Totals 6-30-2016	\$ 5,050.00	\$ -	\$15,075.00	
2016	7/1/2016			\$15,075.00	
	Appropriation from TIF	\$ 5,000.00			
	Interest from Investment	\$75.00			
	Totals 6-30-2017	\$ 5,075.00	\$ -	\$20,150.00	

CONCESSION STAND/BATHROOM FACILITY

The purpose of this reserve is to fund improvements to a combination concession stand and bathroom facility that was constructed to support activities at the high school football facility and the recreation facilities located along Miles Lane. The facility is constructed of concrete blocks, strapping and vinyl siding on the exterior. The facility is 960 square feet and includes two bathrooms and a concession stand that is fully heated and has running water. Food preparation is not permitted in the concession stand but does include an area outside for a gas grill.

An adequate balance should be maintained in this reserve in order to address unexpected needs that are not included in the annual operating budget.

Following is a list of proposed activities commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenses	Balance	Comments
2011	7/1/2011			\$12,202.00	
	Appropriation	\$2,000.00			
	Interest from Investment	\$122.00			
	Install additional outlets		\$470.00		
	Totals 6-30-2012	\$2,122.00	\$470.00	\$13,854.00	
2012	7/1/2012			\$13,854.00	
	Appropriation	\$2,000.00			
	Interest from Investment	\$69.00			
	Totals 6-30-2013	\$2,069.00	\$0.00	\$15,923.00	
2013	7/1/2013			\$15,923.00	
	Appropriation	\$2,000.00			
	Interest from Investment	\$80.00			
	Totals 6-30-2014	\$2,080.00	\$0.00	\$18,003.00	
2014	7/1/2014			\$18,003.00	
	Appropriation	\$2,000.00			
	Interest from Investment	\$90.00			
	Totals 6-30-2015	\$2,090.00	\$0.00	\$20,093.00	
2015	7/1/2015			\$20,093.00	
	Appropriation	\$2,000.00			
	Interest from Investment	\$100.00			
	Totals 6-30-2016	\$2,100.00	\$0.00	\$22,193.00	
2016	7/1/2016			\$22,193.00	
	Appropriation	\$2,000.00			
	Interest from Investment	\$111.00			
	Totals 6-30-2017	\$2,111.00	\$0.00	\$24,304.00	

CHAMBER OF COMMERCE BUILDING

This reserve account is to provide funds to maintain the Chamber Building located at 52 Main Street. This building is a 880 square foot wood structure constructed in the early 1900's.

This building was abandoned as a Town Office in 1990, but continues to serve as the Chamber of Commerce's office and meeting area. The Chamber pays no rent for the facility but must pay for the utilities. The Town continues to be responsible for repairs to the building.

No major improvements are proposed but the Town should maintain adequate funds for unexpected repairs to the building. It is proposed that this reserve account be funded from TIF Revenues when improvements are necessary.

Following is a list of activities for this reserve account for the period commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$ 2,506.00	
	Appropriation from TIF	\$ 3,000.00			
	Interest from Investment	\$ 25.00			
	Electrical improvements		\$ 1,000.00		
	Repair ceiling		\$ 1,000.00		
	Repair foundation		\$ 1,000.00		
	Totals 6-30-2012	\$ 3,025.00	\$ 3,000.00	\$ 2,531.00	
2012	7/1/2012			\$ 2,531.00	
	Appropriation from TIF	\$ 2,000.00			
	Interest from Investment	\$ 13.00			
	Facade Improvements		\$ 2,000.00		
	Totals 6-30-2013	\$ 2,013.00	\$ 2,000.00	\$ 2,544.00	
2013	7/1/2013			\$ 2,544.00	
	Interest from Investment	\$ 13.00			
	Totals 6-30-2014	\$ 13.00	\$ -	\$ 2,557.00	
2014	7/1/2014			\$ 2,557.00	
	Interest from Investment	\$ 13.00			
	Totals 6-30-2015	\$ 13.00	\$ -	\$ 2,570.00	
2015	7/1/2015			\$ 2,570.00	
	Interest from Investment	\$ 13.00			
	Totals 6-30-2016	\$ 13.00	\$ -	\$ 2,583.00	
2016	7/1/2016			\$ 2,583.00	
	Interest from Investment	\$ 13.00			
	Totals 6-30-2017	\$ 13.00	\$ -	\$ 2,596.00	

DISPATCH EQUIPMENT RESERVE

The purpose of this reserve is to fund the purchase of replacement and/or new equipment necessary to dispatch all emergency calls received Bucksport, Orland and Verona.

The amount of annual depreciation for this account is **\$5,786** but because the balance of the reserve fund is high, and because the most expensive equipment was replaced in 2006 using the proceeds of a grant, it is proposed that the annual appropriation be maintained at \$2,500.

Following is a list of activities for this reserve account for the period commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$ 76,651.00	
	Appropriation	\$ 2,500.00			
	Interest from Investment	\$ 767.00			
	Phone & radio recorder		\$ 8,685.00		
	Change radio base frequency		\$ 182.00		
	Totals 6-30-2012	\$ 3,267.00	\$ 8,867.00	\$ 71,051.00	
2012	7/1/2012			\$ 71,051.00	
	Appropriation	\$ 2,500.00			
	Interest from Investment	\$ 355.00			
	Totals 6-30-2013	\$ 2,855.00	\$ -	\$ 73,906.00	
2013	7/1/2013			\$ 73,906.00	
	Appropriation	\$ 2,500.00			
	Interest from Investment	\$ 370.00			
	Replace server		\$ 2,000.00		
	Totals 6-30-2014	\$ 2,870.00	\$ 2,000.00	\$ 74,776.00	
2014	7/1/2014			\$ 74,776.00	
	Appropriation	\$ 2,500.00			
	Interest from Investment	\$ 374.00			
	Totals 6-30-2015	\$ 2,874.00	\$ -	\$ 77,650.00	
2015	7/1/2015			\$ 77,650.00	
	Appropriation	\$ 2,500.00			
	Interest from Investment	\$ 388.00			
	Totals 6-30-2016	\$ 2,888.00	\$ -	\$ 80,538.00	
2016	7/1/2016			\$ 80,538.00	
	Appropriation	\$ 2,500.00			
	Interest from Investment	\$ 403.00			
	Totals 6-30-2017	\$ 2,903.00	\$ -	\$ 83,441.00	

DOWNTOWN RESERVE

Many capital improvements have been identified in the 2005 Downtown Plan. These activities include but are not limited to expanding off-street parking opportunities, placing the overhead utility lines underground, improving the general appearance of the downtown, promoting a façade program, enhancing the appearance and use of properties located in the vicinity of the Route 1-Route 15 intersection, developing additional pedestrian connectors between Main Street and the waterfront walkway, improving pedestrian safety, maintaining a revolving loan program for new and existing businesses, reestablishing the Jed Prouty as a key building in the downtown area, supporting development in the vicinity of the town dock area and creating opportunities for new retail and service businesses.

It is proposed to address these capital needs as opportunities and funding become available. Funding sources may include but will not be limited to CDBG funds, TIF Revenues, special purpose state and federal grants and surplus funds.

Following is a list of activities proposed for this reserve account commencing 7-1-2011 and ending 6-30-2016.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011				
	Transfer from TIF Revenues	\$2,800.00			
	Access Grant	\$2,500.00			
	Transfer from TIF Revenues	\$100,000.00			
	Transfer from Surplus	\$100,000.00			
	Jed Prouty renovations		\$200,000.00		
	Survey access to Flag Point		\$3,500.00		
	Flowers for baskets		\$1,800.00		
	Totals 6-30-2012	\$205,300.00	\$205,300.00	\$0.00	
2012	7/1/2012			\$0.00	
	Transfer from TIF Revenues	\$38,425.00			
	Transfer from Surplus	\$20,000.00			
	Transfer from TIF Revenues	\$19,800.00			
	Flowers for baskets		\$1,800.00		
	Buck Library, granite & brick façade		\$20,000.00		
	Historical Society, paint bldg. & trim		\$9,000.00		
	Verona Grange, relocate entrance/ramp		\$3,800.00		
	C of C, replace flower boxes		\$2,400.00		
	Heyward House, fence		\$3,300.00		
	Historical Society Walkway		\$9,925.00		
	Picnic Point Sitting Area		\$10,000.00		
	Enterprise Grant	\$150,000.00			
	New connectors waterfront and Main St.		\$35,000.00		
	Welcome to Bucksport sign		\$5,000.00		
	Façade Program		\$80,000.00		
	Improvements west end of waterfront		\$30,000.00		
	Totals 6-30-2013	\$228,225.00	\$210,225.00	\$18,000.00	
2013	7/1/2013			\$0.00	
	Transfer from TIF Revenues	\$2,000.00	\$0.00		
	Flowers for baskets		\$2,000.00		
	Totals 6-30-2014	\$2,000.00	\$2,000.00	\$0.00	
2014	7/1/2014			\$0.00	
	Transfer from TIF Revenues	\$2,000.00	\$0.00		
	Flowers for baskets		\$2,000.00		
	Totals 6-30-2015	\$2,000.00	\$2,000.00	\$0.00	
2015	7/1/2015			\$0.00	
	Transfer from TIF Revenues	\$7,000.00			
	Construct new trash can containers		\$5,000.00		
	Flowers for baskets		\$2,000.00		
	Totals 6-30-2016	\$7,000.00	\$7,000.00	\$0.00	
2016	7/1/2016			\$0.00	
	Transfer from TIF Revenues	\$2,000.00			
	Flowers for baskets		\$2,000.00		
	Totals 6-30-2017	\$2,000.00	\$2,000.00	\$0.00	

FIRE DEPARTMENT EQUIPMENT RESERVE

The purpose of this reserve is to fund purchase of replacement or new equipment necessary to respond to fires and to provide emergency rescue services ranging from vehicular accidents to lost individuals. The annual depreciation for this account is **\$50,068**. It is proposed to fund depreciation for this account by appropriating **\$30,000** each year from taxation and raising the remaining funds from interest earned by investing the balance of the reserve fund, by seeking available grants, by extending the life of the equipment beyond its expected life, selling or crediting the trade in value of equipment replaced and transferring funds from the TIF Account or Surplus. Adequate funds should also be available to pay for unexpected repairs that are not included in the annual operating budget.

Following is a list of activities proposed for this reserve account commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$ 181,616.00	
	Appropriation	\$ 30,000.00			
	Interest from Investments	\$ 1,816.00			
	Transfer from Surplus	\$100,000.00			
	E-1 Pump Repair & Upgrade		\$ 14,960.00		
	L-1 ext. cylinders repair		\$ 768.00		
	Upgrade radios to narrowband		\$ 4,845.00		
	Totals	\$131,816.00	\$ 20,573.00	\$ 292,859.00	
2012	7/1/2012			\$ 292,859.00	
	Appropriation	\$ 30,000.00			
	Interest from Investments	\$ 1,464.00			
	New pumper & tanker		\$ 260,000.00		
	Totals	\$ 31,464.00	\$ 260,000.00	\$ 64,323.00	
2013	7/1/2013			\$ 64,323.00	
	Appropriation	\$ 30,000.00			
	Interest from Investments	\$ 322.00			
	CAF System for Engine 1		\$ 43,000.00		
	Computer update		\$ 3,000.00		
	Totals	\$ 30,322.00	\$ 46,000.00	\$ 48,645.00	
2014	7/1/2014			\$ 48,645.00	
	Appropriation	\$ 30,000.00			
	Interest from Investments	\$ 243.00			
	Tanker 2 upgrade		\$ 25,000.00		
	Totals	\$ 30,243.00	\$ 25,000.00	\$ 53,888.00	
2015	7/1/2015			\$ 53,888.00	
	Appropriation	\$ 30,000.00			
	Interest from Investments	\$ 269.00			
	Ten sets of turnout gear		\$ 20,000.00		
	Totals	\$ 30,269.00	\$ 20,000.00	\$ 64,157.00	
2016	7/1/2016			\$ 78,010.00	
	Appropriation	\$ 30,000.00			
	Interest from Investments	\$ 390.00			
	Totals	\$ 30,390.00	\$ -	\$ 108,400.00	

1.00%
0.50%

HIGHWAY EQUIPMENT RESERVE

The purpose of this reserve is to fund purchase of replacement or new equipment to support the maintenance, construction and reconstruction of ways, sidewalks, facilities, and utilities used for public purposes. The annual funding required to maintain and replace the existing level of equipment is \$98,519.

In order to adequately fund this reserve account it is recommended that \$85,000 be raised annually and the remaining be obtained from the sale of used equipment and interest from investing the balance of the funds from the reserve account. It may be necessary to transfer funds from Surplus if unexpected repairs or purchases are necessary but not anticipated when this plan was prepared.

Following is a list of activities proposed for the period commencing 7-1-2011 and ending 6-30-2017

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$164,316.00	
	Appropriation	\$83,000.00			
	Interest from Investment	\$1,643.00			
	Sale of used equipment				
	New 1-ton truck & plow		\$48,189.00		
	- plow		\$5,605.00		
	- sander		\$4,700.00		
	New plow truck 12 cy		\$81,589.00		
	- dump body, plow gear, wing		\$53,160.00		
	Radio upgrade		\$7,091.00		
	Totals 6-30-2012	\$84,643.00	\$200,334.00	\$48,625.00	
2012	7/1/2012			\$48,625.00	
	Appropriation	\$85,000.00			
	Interest from Investment	\$243.00			
	1/2 ton pickup		\$18,000.00		
	Quick switch plow H-7		\$10,000.00		
	Totals 6-30-2013	\$85,243.00	\$28,000.00	\$105,868.00	
2013	7/1/2013			\$105,868.00	
	Appropriation	\$85,000.00			
	Interest from Investment	\$529.00			
	Ice Control Systems		\$15,000.00		
	Totals 6-30-2014	\$85,529.00	\$15,000.00	\$176,397.00	
2014	7/1/2014			\$176,397.00	
	Appropriation	\$85,000.00			
	Interest from Investment	\$882.00			
	New plow truck 6 cy		\$95,000.00		
	Totals 6-30-2015	\$85,882.00	\$95,000.00	\$167,279.00	
2015	7/1/2015			\$167,279.00	
	Appropriation	\$85,000.00			
	Interest from Investment	\$836.00			
	New plow truck 12 cy		\$130,000.00		
	New bulldozer		\$50,000.00		
	Totals 6-30-2016	\$85,836.00	\$180,000.00	\$73,115.00	
2016	7/1/2016			\$73,115.00	
	Appropriation	\$90,000.00			
	Interest from Investment				
	New Backhoe		\$70,000.00		
	Totals 6-30-2017	\$90,000.00	\$70,000.00	\$93,115.00	

Begin	180,803	
Ann. Approp.	1,440,000	
Ann. Int.	18,000	
Total exp.	1,519,000	
Ann. CPI incr.		
End	119,803	7.9%

HIGHWAY IMPROVEMENT RESERVE

Bucksport has 40.09 miles of rural roads and 10.94 miles of streets or a total of 51.03 miles of publicly maintained ways. Overall there are 1.40 miles that are not paved, 2.72 miles have a poor base, 1.77 miles have poor drainage and 6.37 miles have poor pavement. The goal is to upgrade the base and drainage to improve the life of pavement to a minimum of ten years.

In addition, all gravel surface roads should be paved in order to minimize the need to continuously have to grade these roads during the summer months and it is more cost effective to maintain a paved road during the winter months. In order to accomplish the above goals it is proposed to appropriate \$120,000 to the reserve account and transfer annually an amount ranging from \$10,000 to \$240,000 from Surplus depending on the level of projects proposed and the availability of funds.

Following is a list of activities for this reserve account commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$147,986.00	
	Appropriation	\$120,000.00			
	Transfer from Surplus	\$81,600.00			
	Interest from Investment	\$1,480.00			
	General highway maintenance		\$3,567.00		
	Sidewalk paving - excess		\$9,149.00		
	Reconstruct 450' on Bridge Street		\$24,502.00		
	Reconstruct 600' on Church Road		\$62,227.00		
	Reconstruct 400' on Mast Hill Road		\$750.00		
	Reconstruct 400' on Russell Hill Road		\$10,932.00		
	Reclaim 1,056' on Silver Lake		\$10,792.00		
	Surface Pave - Spofford Avenue		\$8,167.00		
	Construct 2,640' on Upper Long Pond Road		\$6,919.00		
	Totals	6-30-2012	\$203,080.00	\$137,005.00	\$214,061.00
2012	7/1/2012			\$214,061.00	
	Appropriation	\$120,000.00			
	Transfer from Surplus	\$80,000.00			
	Interest from Investment	\$1,070.00			
	Reimbursed by MDOT	\$10,000.00			
	Reclaim Pond Street 500'		\$36,855.00		
	Additional paving		\$86,960.00		
	Reclaim 1/4 mile Bucksmill Road		\$55,208.00		
	Reconstruct Mast Hill Road 200'		\$11,600.00		
	Engineering and Survey Route 46		\$20,000.00		
	Totals	6-30-2013	\$211,070.00	\$210,623.00	\$214,508.00
2013	7/1/2013			\$214,508.00	
	Appropriation	\$120,000.00			
	Transfer from Surplus	\$490,000.00			
	Reimbursed MDOT	\$490,000.00			
	Interest from Investments	\$1,073.00			
	Construct 4,000 ft. Route 46		\$980,000.00		
	Reconstruct 400' Mast Hill Road		\$40,000.00		
	Additonal paving		\$40,000.00		
	Totals	6-30-2014	\$1,101,073.00	\$1,060,000.00	\$255,581.00

HIGHWAY IMPROVEMENT RESERVE

Bucksport has 40.09 miles of rural roads and 10.94 miles of streets or a total of 51.03 miles of publicly maintained ways. Overall there are 1.40 miles that are not paved, 2.72 miles have a poor base, 1.77 miles have poor drainage and 6.37 miles have poor pavement. The goal is to upgrade the base and drainage to improve the life of pavement to a minimum of ten years.

In addition, all gravel surface roads should be paved in order to minimize the need to continuously have to grade these roads during the summer months and it is more cost effective to maintain a paved road during the winter months. In order to accomplish the above goals it is proposed to appropriate \$120,000 to the reserve account and transfer annually an amount ranging from \$10,000 to \$240,000 from Surplus depending on the level of projects proposed and the availability of funds.

Following is a list of activities for this reserve account commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2014	7/1/2014			\$255,581.00	
	Appropriation	\$120,000.00			
	Transfer from Surplus	\$0.00			
	Interest from Investments	\$1,278.00			
	Reconstruct 1/2 mile Bucksmill Road		\$140,000.00		
	Totals	\$121,278.00	\$140,000.00	\$236,859.00	
	6-30-2015				
2015	7/1/2015			\$236,859.00	
	Appropriation	\$120,000.00			
	Transfer from Surplus				
	Interest from Investment	\$1,184.00			
	Reconstruct 1/4 mile Silver Lake Road		\$100,000.00		
	Totals	\$121,184.00	\$100,000.00	\$258,043.00	
	6-30-2016				
2016	7/1/2016			\$258,043.00	
	Appropriation	\$120,000.00			
	Interest from Investment	\$1,290.00			
	Reconstruct 1/4 mile on Town Farm Road		\$100,000.00		
	Totals	\$121,290.00	\$100,000.00	\$279,333.00	
	6-30-2017				

INDUSTRIAL PARK RESERVE

The Industrial Park consist of a 32 acre site that has been developed into 15 lots that are available for development. Phase 1 of the project included 7 lots consisting of 12 acres. Five of the lots have been developed with two remaining lots. Phase 2 consist of 8 lots of which none have been prepared for development. In order to be able to develop the lots a road and water, sewer, telephone, electricity and internet lines have to be installed. It is proposed to install the road and lines once a developer can be identified who will create adequate low to moderate income jobs that will afford the town the opportunity to obtain the needed grant

to pay for a portion of the cost of preparing the lots for development. The remaining cost will be paid for from TIF Revenues. The estimated cost of the project is \$500,000. The project has been designed and is ready to be completed. The project has been included as part of the first year of this capital improvement plan, but the activity will be pushed back until a developer has been identified.

Following are the activities proposed for this reserve account:

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$ 10,784.00	
	Interest from Investment	\$ 108.00			
	Totals 6-30-2012	\$ 108.00	\$ -	\$ 10,892.00	
2012	7/1/2012			\$ 10,892.00	
	Interest from Investment	\$ 54.00			
	Upgrade sign		\$ 500.00		
	Totals 6-30-2013	\$ 54.00	\$ 500.00	\$ 10,446.00	
2013	7/1/2013			\$ 10,446.00	
	Interest from Investment	\$ 52.00			
	Appropriation from TIF Revenues	\$ 200,000.00			
	CDBG funds	\$ 300,000.00			
	Construct improvements Phase II		\$ 500,000.00		
	Totals 6-30-2014	\$ 500,052.00	\$ 500,000.00	\$ 10,498.00	
2014	7/1/2014			\$ 10,498.00	
	Interest from Investment	\$ 52.00			
	Totals 6-30-2015	\$ 52.00	\$ -	\$ 10,550.00	
2015	7/1/2015			\$ 10,550.00	
	Interest from Investment	\$ 53.00			
	Totals 6-30-2016	\$ 53.00	\$ -	\$ 10,603.00	
2016	7/1/2016			\$ 10,603.00	
	Interest from Investment	\$ 53.00			
	Totals 6-30-2017	\$ 53.00	\$ -	\$ 10,656.00	

JEWETT SCHOOL BUILDING RESERVE

The purpose of this reserve is to fund the improvements at the Jewett School, the portion utilized for the Community Center. The Community Center is approximately 13,000 square feet which includes office space for the Recreation Director and Health Coordinator, a gym, multi purpose area, conference room, fitness center, space for Head Start, kitchen, locker facilities, classroom space, and storage areas.

This portion of the building was renovated by the Town in 2004.

Even through the Jewett School is owned by RSU #25, the Town continues to be responsible for the capital improvements required in the section of the building used by the Town. It is proposed that this reserve account be funded by annual appropriation and interest earned from investing the balance from the reserve account. An adequate balance should be maintained in the reserve account in order to cover unexpended needs that are not included in the annual operating budget.

During the term of this plan, the following activities are proposed.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$ 18,691.00	
	Appropriation	\$ 6,000.00			
	Transfer f. Pkng. Lot Res.	\$ 6,000.00			
	Interest from Investment	\$ 187.00			
	Pave rear parking lot		\$ 9,344.00		
	Electrical improvements		\$ 2,500.00		
	Total 6-30-2012	\$ 12,187.00	\$ 11,844.00	\$ 19,034.00	
2012	7/1/2012			\$ 19,034.00	
	Appropriation	\$ 6,000.00			
	Interest from Investment	\$ 95.00			
	Pave low area in rear parking lot		\$ 600.00		
	Totals 6-30-2013	\$ 6,095.00	\$ 600.00	\$ 24,529.00	
2013	7/1/2013			\$ 24,529.00	
	Appropriation	\$ 6,000.00			
	Interest from Investment	\$ 123.00			
	Totals 6-30-2014	\$ 6,123.00	\$ -	\$ 30,652.00	
2014	7/1/2014			\$ 30,652.00	
	Appropriation	\$ 6,000.00			
	Interest from Investment	\$ 153.00			
	Totals 6-30-2015	\$ 6,153.00	\$ -	\$ 36,805.00	
2015	7/1/2015			\$ 36,805.00	
	Appropriation	\$ 6,000.00			
	Interest from Investment	\$ 184.00			
	Totals 6-30-2016	\$ 6,184.00	\$ -	\$ 42,989.00	
2016	7/1/2016			\$ 42,989.00	
	Appropriation	\$ 6,000.00			
	Interest from Investment	\$ 215.00			
	Totals 6-30-2017	\$ 6,215.00	\$ -	\$ 49,204.00	

PARKING LOT RESERVE

This reserve account pays for the development and paving of all public parking lots.

The Town of Bucksport owns ten parking lots that provide 337 parking spaces of which 174 serve the downtown area. The Town also has written agreements with four property owners who have agreed to allow public use of their parking lots with the understanding that the town will be reimbursed for all improvements if the agreement is terminated and a one year written notice is provided to/by the Town. This option creates an additional 136 parking spaces of which 58 spaces benefit the downtown area. In addition, the town leases the Masonic Parking Lot which provides 16 public parking spaces and has a maintenance agreement with the Catholic Church for the use of their parking lot for public parking. This lot provides 80 additional parking spaces.

This reserve account is funded by appropriating funds from general fund, seeking grants and transfers from TIF revenues when the improvements are for downtown public parking lots. Grants funds are usually used to create additional parking opportunities.

Following is a list of activities for this reserve account commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$ 7,189.00	
	Appropriation	\$ 59,000.00			
	Interest from Investment	\$ 72.00			
	Funds from School Designated Fund				
	Purchase the Nason Property		\$ 50,368.00		
	Pave parking lot at the town pool		\$ 2,156.00		
	Transfer to Jewett School Reserve		\$ 6,000.00		
	Totals 6-30-2012	\$ 59,072.00	\$ 58,524.00	\$ 7,737.00	
2012	7/1/2012			\$ 7,737.00	
	Appropriation	\$ -			
	Transfer from school designated fund balance	\$ 10,000.00			
	Interest from Investment	\$ 39.00			
	Expand parking lot adjacent to pool and across Jewett School		\$ 8,000.00		
	Install concrete curbing at entrance		\$ 2,000.00		
	Balance 6-30-2013	\$ 10,039.00	\$ 10,000.00	\$ 7,776.00	
2013	7/1/2013			\$ 7,776.00	
	Appropriation	\$ -			
	TIF Revenues	\$ 7,000.00			
	Interest from Investment	\$ 39.00			
	Pave Library Parking Lot		\$ 7,000.00		
	Balance 6-30-2014	\$ 7,039.00	\$ 7,000.00	\$ 7,815.00	
2014	7/1/2014			\$ 7,815.00	
	Appropriation	\$ -			
	Interest from Investment	\$ 39.00			
	Transfer from Fund (School) Balance	\$ 10,000.00			
	Pave Miles Lane Parking		\$ 10,000.00		
	Balance 6-30-2015	\$ 10,039.00	\$ 10,000.00	\$ 7,854.00	
2015	7/1/2015			\$ 7,854.00	
	Appropriation	\$ -			
	Transfer from Fund (School) Balance	\$ 10,000.00			
	Interest from Investment	\$ 39.00			
	Pave Miles Lane Parking		\$ 12,000.00		
	Balance 6-30-2016	\$ 10,039.00	\$ 12,000.00	\$ 5,893.00	
2016	7/1/2016			\$ 28,639.00	
	Appropriation	\$ -			
	Transfer from Fund (School) Balance	\$ 10,000.00			
	Interest from Investment	\$ 143.00			
	Pave Miles Lane Parking		\$ 12,000.00		
	Balance 6-30-2017	\$ 10,143.00	\$ 12,000.00	\$ 26,782.00	

POLICE EQUIPMENT RESERVE ACCOUNT

The purpose of this reserve account is to fund the purchase of replacement and new equipment required to support law enforcement activities for the citizens of Bucksport. The annual depreciation for this account is approximately **\$26,608**. It is proposed to fund depreciation for this account by appropriating \$12,000 to \$20,000 annually. The remaining funds will be raised by investing the balance of reserve funds, from grants and the sale of retired equipment. There should be adequate funds in this reserve account to pay for unexpected repairs that are not included in the annual operating budget. Following is a list of activities for this reserve account commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$61,327.00	
	Appropriation	\$12,000.00			
	Interest from Investment	\$613.00			
	News police cruiser		\$24,821.00		
	Shipping costs-weapons exchange		\$239.00		
	New computers		\$658.00		
	Upgrade radios to narrow frequency		\$1,260.00		
	Totals 6-30-2012	\$12,613.00	\$26,978.00	\$46,962.00	
2012	7/1/2012			\$46,962.00	
	Appropriation	\$13,000.00			
	Interest from Investment	\$235.00			
	Totals 6-30-2013	\$13,235.00	\$0.00	\$60,197.00	
2013	7/1/2013			\$60,197.00	
	Appropriation	\$15,000.00			
	Interest from Investment	\$301.00			
	New police cruiser		\$28,000.00		
	New car video camera		\$6,000.00		
	Totals 6-30-2014	\$15,301.00	\$34,000.00	\$41,498.00	
2014	7/1/2014			\$41,498.00	
	Appropriation	\$17,000.00			
	Interest from Investment	\$207.00			
	Totals 6-30-2015	\$17,207.00	\$0.00	\$58,705.00	
2015	7/1/2015			\$58,705.00	
	Appropriation	\$18,000.00			
	Interest from Investment	\$294.00			
	New Police Cruiser		\$29,000.00		
	Totals 6-30-2016	\$18,294.00	\$29,000.00	\$47,999.00	
2016	7/1/2016			\$51,274.00	
	Appropriation	\$20,000.00			
	Interest from Investment	\$500.00			
	New Police Cruiser		\$30,000.00		
	Totals 6-30-2017	\$20,500.00	\$30,000.00	\$41,774.00	

POOL HOUSE AND STORAGE RESERVE

This reserve is for the maintenance of the pool house, equipment and storage building.

The pool house is a 1,500 square feet concrete block building which was constructed in 1990. The old bathhouse, a 300 square feet concrete block building constructed in 1960's and renovated in 1990, is now used as a storage facility.

Both buildings are in good condition and require minimal work during the term of this plan. It is proposed that an adequate balance is maintained in this account to cover the cost of unexpected repairs that are not included in the annual operating budget.

Following is a list of activities for this reserve account commencing 7-1-2011 and ending 6-30-17.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$ 43,956.00	
	Appropriation	\$ 3,000.00			
	Interest from Investment	\$ 440.00			
	Replace pump in pool-				
	house		\$4,864.00		
	New pool vacuum		\$2,000.00		
	Totals 6-30-2012	\$ 3,440.00	\$6,864.00	\$ 40,532.00	
2012	7/1/2012			\$ 40,532.00	
	Appropriation	\$ 3,000.00			
	Interest from Investment	\$ 203.00			
	Replace legs under sand				
	filter		\$1,500.00		
	Totals 6-30-2013	\$ 3,203.00	\$1,500.00	\$ 42,235.00	
2013	7/1/2013			\$ 42,235.00	
	Appropriation	\$ 5,000.00			
	Interest from Investment	\$ 211.00			
	Totals 6-30-2014	\$ 5,211.00	\$0.00	\$ 47,446.00	
2014	7/1/2014			\$ 47,446.00	
	Appropriation	\$ 5,000.00			
	Interest from Investment	\$ 237.00			
	Totals 6-30-2015	\$ 5,237.00	\$0.00	\$ 52,683.00	
2015	7/1/2015			\$ 52,683.00	
	Appropriation	\$ 5,000.00			
	Interest from Investment	\$ 263.00			
	Totals 6-30-2016	\$ 5,263.00	\$0.00	\$ 57,946.00	
2016	7/1/2016			\$ 63,525.00	
	Appropriation	\$ 5,000.00			
	Interest from Investment	\$ 318.00			
	Clean sand filter		\$3,000.00		
	Totals 6-30-2017	\$ 5,318.00	\$3,000.00	\$ 65,843.00	

PUBLIC ACCESS EQUIPMENT RESERVE

The purpose of this reserve is to fund the purchase of new and/or replacement equipment required to broadcast public meetings and functions and for educational programs.

The amount of annual funding required to maintain and replace the existing level of equipment is **\$3,696.00**. This can be accomplished by appropriating **\$2,000** annually, investing the balance of funds in the reserve account and utilizing funds

set aside annually by the Penobscot-Downeast Cable TV Consortium for equipment purchase.

It is proposed to maintain an adequate balance to replace equipment timely and for unexpected repairs that funds have not been included for in the annual operating budget.

Following is a list of activities for this reserve account for the period commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$ 20,387.00	
	Appropriation	\$ 2,000.00			
	Interest from Investment	\$ 204.00			
	Funds from Coalition	\$ 6,000.00			
	Editing equipment, Server and monitors		\$ 7,301.00		
	Totals 6-30-2012	\$ 8,204.00	\$ 7,301.00	\$ 21,290.00	
2012	7/1/2012			\$ 21,290.00	
	Appropriation	\$ 2,000.00			
	Interest from Investment	\$ 106.00			
	Totals 6-30-2013	\$ 2,106.00	\$ -	\$ 23,396.00	
2013	7/1/2013			\$ 23,396.00	
	Appropriation	\$ 2,000.00			
	Interest from Investment	\$ 117.00			
			\$ 1,295.00		
	Totals 6-30-2014	\$ 2,117.00	\$ 1,295.00	\$ 24,218.00	
2014	7/1/2014			\$ 24,218.00	
	Appropriation	\$ 2,000.00			
	Interest from Investment	\$ 121.00			
	Totals 6-30-2015	\$ 2,121.00	\$ -	\$ 26,339.00	
2015	7/1/2015			\$ 26,339.00	
	Appropriation	\$ 2,000.00			
	Interest from Investment	\$ 132.00			
	Totals 6-30-2016	\$ 2,132.00	\$ -	\$ 28,471.00	
2016	7/1/2016			\$ 28,471.00	
	Appropriation	\$ 2,000.00			
	Interest from Investment	\$ 142.00			
	Totals 6-30-2017	\$ 2,142.00	\$ -	\$ 30,613.00	

PUBLIC SAFETY BUILDING RESERVE ACCOUNT

A 12,000 square feet brick and block building that was constructed in 1966 and renovated in 1998. The building houses the Police Department, Communication Center, Fire Department and Ambulance Service. Also included as part of the building is an elevator, generator and oxygen compressor that was replaced in 2005. The overall condition of the building is good. The purpose of this reserve account is to cover the cost of required improvements to the building and equipment permanently attached to it.

The balance should be adequate to maintain the building in good condition and to cover the cost of unexpected repairs that are not included as part of the annual operating budget.

Following is a list of activities for this reserve account commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$ 55,993.00	
	Appropriation	\$ 15,000.00			
	Interest from Investment	\$ 560.00			
	Boiler replacement - final pmt.		\$7,194.00		
	Exterior painting		\$1,030.00		
	Replace fuel line		\$3,000.00		
	Pave parking areas PD side		\$1,652.00		
	Install drop lines		\$1,585.00		
	Replace Omntec monitor		\$1,150.00		
	Generator repairs		\$2,894.00		
	Totals 6-30-2012	\$ 15,560.00	\$ 18,505.00	\$ 53,048.00	
2012	7/1/2012			\$ 53,048.00	
	Appropriation	\$ 15,000.00			
	Interest from Investment	\$ 265.00			
	Install natural gas burner		\$4,000.00		
	Install new water tap		\$1,500.00		
	Retile dispatch office		\$1,500.00		
	Totals 6-30-2013	\$ 15,265.00	\$ 7,000.00	\$ 61,313.00	
2013	7/1/2013			\$ 61,313.00	
	Appropriation	\$ 15,000.00			
	Interest from Investment	\$ 307.00			
	Seal garage floor in FD garage area		\$25,000.00		
	Totals 6-30-2014	\$ 15,307.00	\$ 25,000.00	\$ 51,620.00	
2014	7/1/2014			\$ 51,620.00	
	Appropriation	\$ 15,000.00			
	Interest from Investment	\$ 258.00			
	Totals 6-30-2015	\$ 15,258.00	\$ -	\$ 66,878.00	
2015	7/1/2015			\$ 66,878.00	
	Appropriation	\$ 15,000.00			
	Interest from Investment	\$ 334.00			
	Totals 6-30-2016	\$ 15,334.00	\$ -	\$ 82,212.00	
2016	7/1/2016			\$ 82,212.00	
	Appropriation	\$ 15,000.00			
	Interest from Investment	\$ 411.00			
	Totals 6-30-2017	\$ 15,411.00	\$ -	\$ 97,623.00	

RECREATION EQUIPMENT RESERVE

The purpose of this reserve is to fund the purchase of replacement and/or new equipment required by the recreation department to support programs and to maintain existing and new recreation facilities.

The annual funding required to maintain and replace the existing level of equipment is **\$11,839**. This can be achieved by appropriating **\$5,000** annually, crediting interest earned from investing the balance of funds from the reserve account and transfers from Recreation Revenue Account.

There should also be adequate funds in the reserve account to fund unexpected repairs that are not included in the annual operating account.

Following is a list of activities for this reserve account commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$ 63,325.00	
	Appropriation	\$ 5,000.00			
	Interest from Investment	\$ 633.00			
	Totals 6-30-2012	\$ 5,633.00	\$ -	\$ 68,958.00	
2012	7/1/2012			\$ 68,958.00	
	Appropriation	\$ 5,000.00			
	Interest from Investment	\$ 345.00			
	TIF Revenues	\$ 4,500.00			
	New Z-mower 60"		\$ 9,000.00		
	New Z mower for waterfront		\$ 4,500.00		
	Totals 6-30-2013	\$ 9,845.00	\$ 13,500.00	\$ 65,303.00	
2013	7/1/2013			\$ 65,303.00	
	Appropriation	\$ 5,000.00			
	Interest from Investment	\$ 327.00			
	TIF Revenues	\$ 12,000.00			
	New gator for waterfront		\$ 12,000.00		
	Totals 6-30-2014	\$ 17,327.00	\$ 12,000.00	\$ 70,630.00	
2014	7/1/2014			\$ 70,630.00	
	Appropriation	\$ 5,000.00			
	Interest from Investment	\$ 353.00			
	New 3 wheeler for dragging fields		\$ 8,000.00		
	Totals 6-30-2015	\$ 5,353.00	\$ 8,000.00	\$ 67,983.00	
	7/1/2015			\$ 67,983.00	
2015	Appropriation	\$ 5,000.00			
	Interest from Investment	\$ 340.00			
	Totals 6-30-2016	\$ 5,340.00	\$ -	\$ 73,323.00	
	7/1/2016			\$ 73,323.00	
2016	Appropriation	\$ 5,000.00			
	Interest from Investment	\$ 367.00			
	Used pickup		\$ 8,000.00		
	Totals 6-30-2017	\$ 5,367.00	\$ 8,000.00	\$ 70,690.00	

RECREATION FACILITY RESERVE-CIP

The purpose of this reserve is to fund the upkeep of existing recreational facilities and construction of new facilities required for approved recreational activities for the towns of Bucksport, Orland and Verona. The annual depreciation for this reserve account is **\$69,504**. This amount of funding can be achieved by appropriating \$25,000 per year and raising the remaining from investing the balance from the reserve fund, transfers funds from Surplus and pursue grants when available. The balance of the this reserve fund should be adequate to pay for unexpected repairs that were not included as part of the operating budget. Following is a list of activities for this reserve account commencing 7-1-2011 to 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$ 58,616.00	
	Appropriation	\$ 23,000.00			
	Interest from Investment	\$ 586.00			
	Seed/fertilize Miles Lane #3		\$ 3,388.00		
	Walking trails master plan		\$ 350.00		
	Install 8' fence along playground west line		\$ 2,862.00		
	Install 6' fence along first base side		\$ 4,293.00		
	Paint playground equipment		\$ 1,768.00		
	Improve Junior High infield		\$ 5,000.00		
	Overseed, aerate & top dress Miles Lane 2 Field		\$ 6,000.00		
	Crusher dust for trails		\$ 2,500.00		
	New dugouts Reggie Ginn Field		\$ 3,713.00		
	Totals 6-30-2012	\$ 23,586.00	\$ 29,874.00	\$ 52,328.00	
2012	7/1/2012			\$ 52,328.00	
	Appropriation	\$ 23,000.00			
	School Designated Fund	\$ 2,500.00			
	Interest from Investment	\$ 262.00			
	Overseed, aerate & top dress Miles Lane 3 Field		\$ 6,000.00		
	Seal rink and paint boards		\$ 4,000.00		
	Fill cracks and surface areas on track		\$ 2,500.00		
	Replace storage shed Reggie Ginn		\$ 2,000.00		
	Repairs to skate board platform		\$ 2,000.00		
	Totals 6-30-2013	\$ 25,762.00	\$ 16,500.00	\$ 61,590.00	
2013	7/1/2013			\$ 61,590.00	
	Appropriation	\$ 23,000.00			
	Interest from Investment	\$ 308.00			
	Reseal basketball court		\$ 3,000.00		
	Paint fence around tennis court		\$ 1,500.00		
	Overseed, aerate & top dress Junior High Field		\$ 6,000.00		
	Totals 6-30-2014	\$ 23,308.00	\$ 10,500.00	\$ 74,398.00	
2014	7/1/2014			\$ 74,398.00	
	Appropriation	\$ 23,000.00			
	Interest from Investment	\$ 372.00			
	Replace home field dug out at the Junior High Field		\$ 6,000.00		
	Overseed, aerate & top dress Miles Lane 1 Field		\$ 6,000.00		
	Totals 6-30-2015	\$ 23,372.00	\$ 12,000.00	\$ 85,770.00	

RECREATION FACILITY RESERVE-CIP

The purpose of this reserve is to fund the upkeep of existing recreational facilities and construction of new facilities required for approved recreational activities for the towns of Bucksport, Orland and Verona. The annual depreciation for this reserve account is **\$69,504**. This amount of funding can be achieved by appropriating \$25,000 per year and raising the remaining from investing the balance from the reserve fund, transfers funds from Surplus and pursue grants when available. The balance of the this reserve fund should be adequate to pay for unexpected repairs that were not included as part of the operating budget. Following is a list of activities for this reserve account commencing 7-1-2011 to 6-30-2017.

2015	7/1/2015				\$ 85,770.00
	Appropriation	\$ 23,000.00			
	Interest from Investment	\$ 429.00			
	Overseed, aerate & top dress Miles				
	Lane 2 Field		\$ 6,000.00		
	Totals 6-30-2016	\$ 23,429.00	\$ 6,000.00	\$ 103,199.00	
2016	7/1/2015				\$ 105,214.00
	Appropriation	\$ 23,000.00			
	Interest from Investment	\$ 526.00			
	Overseed, aerate & top dress Miles				
	Lane 3 Field		\$ 6,000.00		
	Totals 6-30-2017	\$ 23,526.00	\$ 6,000.00	\$ 122,740.00	

SCHOOL STREET FIRE HOUSE

The purpose of this reserve account is to fund improvements to the Fire House located on School Street. This is a two story wood structure approximately 620 square feet in size used by the Bucksport Firefighters Association to store antique fire equipment that has been salvaged over the years.

This account is proposed to be funded by holding fundraisers, transfers from Surplus and annual appropriations.

Following is a list of activities proposed for this reserve account commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenses	Balance	Comments
2011	7/1/2011			\$ -	
	Appropriation	\$ 1,000.00			
	Transfer From Fund Balance	\$ 8,900.00			
	Interest from Investment	\$ -			
	Floor repairs		\$ 2,200.00		
	Siding		\$ 3,200.00		
	Front door		\$ 1,400.00		
	Windows		\$ 2,100.00		
	Totals 6-30-2012	\$ 9,900.00	\$ 8,900.00	\$ 1,000.00	
2012	7/1/2012			\$ 1,000.00	
	Appropriation	\$ 1,000.00			
	Interest from Investment	\$ 5.00			
	Stairway and railings		\$ 500.00		
	Totals 6-30-2013	\$ 1,005.00	\$ 500.00	\$ 1,505.00	
2013	7/1/2013			\$ 1,505.00	
	Appropriation	\$ 1,000.00			
	Interest from Investment	\$ 8.00			
	Sheath second floor		\$ 800.00		
	Totals 6-30-2014	\$ 1,008.00	\$ 800.00	\$ 1,713.00	
2014	7/1/2014			\$ 1,713.00	
	Appropriation	\$ 1,000.00			
	Interest from Investment	\$ 9.00			
	Totals 6-30-2015	\$ 1,009.00	\$ -	\$ 2,722.00	
2015	7/1/2015			\$ 2,722.00	
	Appropriation	\$ 1,000.00			
	Interest from Investment	\$ 14.00			
	Totals 6-30-2016	\$ 1,014.00	\$ -	\$ 3,736.00	
2016	7/1/2016			\$ 3,736.00	
	Appropriation	\$ 1,000.00			
	Interest from Investment	\$ 19.00			
	Totals 6-30-2017	\$ 1,019.00	\$ -	\$ 4,755.00	

SILVER LAKE PROPERTY RESERVE

The purpose of this reserve is to provide funds to develop and maintain town owned properties along Silver Lake. Sixty two acres was purchased in 1999 adjacent to the town garage from Mr. Wayne Bridges. The property was purchased to allow for a buffer between Silver Lake and the Town Garage. Since the purchase, the property has been developed to include a canoe-kayak ramp and walking and hiking trails. A second parcel was purchased in 2005 consisting of 88 acres located on the easterly side of Silver Lake and referred to as the Boat Landing Property. This property was purchased in order to obtain ownership of the boat landing located off Silver Lake Road. The additional property will provide opportunities to provide off- road parking and expansion of the original landing. This reserve account is proposed to be funded by annual appropriations, stumpage fees from cutting operations, grant funds, interest from the investment of the fund balance and transfers from Surplus Adequate funds should be maintained to address unexpected repairs that were not included in the annual operating budget.

Following is a list of improvements proposed for this reserve account commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$ 21,987.00	
	Appropriation	\$ 3,000.00			
	Transfer from Fund Balance	\$ 10,000.00			
	Interest from Investments	\$ 220.00			
	Construct parking area		\$ 3,236.00		
	Totals 6-30-2012	\$ 13,220.00	\$ 3,236.00	\$ 31,971.00	
2012	7/1/2012			\$ 31,971.00	
	Appropriation	\$ 3,000.00	\$ -		
	Transfer from Fund Balance	\$ 20,000.00			
	Interest from Investments	\$ 160.00			
	Grant Dept. Conservation	\$ 30,000.00			
	Stumpage	\$ 5,000.00			
	Repair to boat landing		\$ 30,000.00		
	Totals 6-30-2013	\$ 58,160.00	\$ 30,000.00	\$ 60,131.00	
2013	7/1/2013			\$ 60,131.00	
	Appropriation	\$ 3,000.00	\$ -		
	Transfer from Fund Balance	\$ 10,000.00			
	Interest from Investments	\$ 301.00			
	Construct canoe and kayak ramp		\$ 10,000.00		
	Totals 6-30-2014	\$ 13,301.00	\$ 10,000.00	\$ 63,432.00	
2014	7/1/2014			\$ 63,432.00	
	Appropriation	\$ 3,000.00			
	Transfer from Fund Balance				
	Interest from Investments	\$ 317.00			
	Trail improvements		\$ 5,000.00		
	Totals 6-30-2015	\$ 3,317.00	\$ 5,000.00	\$ 61,749.00	

SILVER LAKE PROPERTY RESERVE

The purpose of this reserve is to provide funds to develop and maintain town owned properties along Silver Lake. Sixty two acres was purchased in 1999 adjacent to the town garage from Mr. Wayne Bridges. The property was purchased to allow for a buffer between Silver Lake and the Town Garage. Since the purchase, the property has been developed to include a canoe-kayak ramp and walking and hiking trails. A second parcel was purchased in 2005 consisting of 88 acres located on the easterly side of Silver Lake and referred to as the Boat Landing Property. This property was purchased in order to obtain ownership of the boat landing located off Silver Lake Road. The additional property will provide opportunities to provide off- road parking and expansion of the original landing. This reserve account is proposed to be funded by annual appropriations, stumpage fees from cutting operations, grant funds, interest from the investment of the fund balance and transfers from Surplus Adequate funds should be maintained to address unexpected repairs that were not included in the annual operating budget.

Following is a list of improvements proposed for this reserve account commencing 7-1-2011 and ending 6-30-2017.

2015	7/1/2015				\$ 61,749.00
	Appropriation	\$ 3,000.00			
	Interest from Investments	\$ 309.00			
	Trail improvements		\$ 5,000.00		
	Totals 6-30-2016	\$ 3,309.00	\$ 5,000.00	\$ 60,058.00	
2016	7/1/2016				\$ 60,058.00
	Appropriation	\$ 3,000.00			
	Interest from Investments	\$ 300.00			
	Trail improvements		\$ 5,000.00		
	Totals 6-30-2017	\$ 3,300.00	\$ 5,000.00	\$ 58,358.00	

SOLID WASTE EQUIPMENT RESERVE CIP

The purpose of this reserve is to fund the purchase of replacement or new equipment required to provide collection and disposal of municipal waste generated in Bucksport and Orland.

The annual cost for retaining and maintaining the existing level of equipment at the Transfer Station is **\$13,629**. This can be accomplished by appropriating \$15,000 annually, crediting interest earned from investing the balance from the reserve fund, and extending the expected life of equipment.

An adequate balance should be maintained in this account in order to pay for unexpected repairs that were not included in the annual operating budget.

Following is a list of activities for this reserve account commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$ 98,412.00	
	Appropriation	\$ 5,000.00			
	Interest from reserve	\$ 984.00			
	Repair to main compactor		\$ 3,000.00		
	Totals 6-30-2012	\$ 5,984.00	\$ 3,000.00	\$ 101,396.00	
2012	7/1/2012			\$ 101,396.00	
	Appropriation	\$ 5,000.00			
	Interest from reserve	\$ 507.00			
	New baler (if required)		\$ 18,000.00		
	Totals 6-30-2013	\$ 5,507.00	\$ 18,000.00	\$ 88,903.00	
2013	7/1/2013			\$ 88,903.00	
	Appropriation	\$ 12,000.00			
	Interest from reserve	\$ 445.00			
	Brake replacement compactor trailer		\$ 3,000.00		
	Totals 6-30-2014	\$ 12,445.00	\$ 3,000.00	\$ 98,348.00	
2014	7/1/2014			\$ 98,348.00	
	Appropriation	\$ 15,000.00			
	Interest from reserve	\$ 492.00			
	Replace skid steer		\$30,000.00		
	Totals 6-30-2015	\$ 15,492.00	\$ 30,000.00	\$ 83,840.00	
2015	7/1/2015			\$ 83,840.00	
	Appropriation	\$ 15,000.00			
	Interest from reserve	\$ 419.00			
	Compactor trailer		\$ 60,400.00		
	Totals 6-30-2016	\$ 15,419.00	\$ 60,400.00	\$ 38,859.00	
2016	7/1/2016			\$ 38,859.00	
	Appropriation	\$ 15,000.00			
	Interest from reserve	\$ 194.00			
	Compactor trailer				
	Totals 6-30-2017	\$ 15,194.00	\$ -	\$ 54,053.00	

TOWN GARAGE RESERVE

A 13,000 square foot metal frame building constructed in 1963 that includes a generator, vehicle lift, compressor and two above ground fuel storage tanks. The lift was replaced in 2000, the generator in 1990 and the compressor in 1999. Also included are two above ground fuel storage tanks, a 9000 square foot Quonset building used for storage of winter salt and sand, a box trailer used for storage of tires, a 768 square foot administrative building that was constructed in 2003 and a 1,000 gallon motor oil storage tank and dike and wood framed metal storage facility completed in 2010. An adequate balance should be maintained in this account in order to pay for unexpected repairs that were not included as part of the operating budget.

Following is a list of proposed activities for this reserve account commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$ 90,997.00	
	Appropriation	\$ 10,000.00			
	Interest from Investment	\$ 910.00			
	Replace garage door operator		\$ 2,985.00		
	Replace fuel dispensing system		\$ 12,690.00		
	Repair cold bay floor grating		\$ 1,061.00		
	Replace office computer		\$ 1,000.00		
	Repair sand shed roof		\$ 1,000.00		
	Totals	6-30-2012	\$ 10,910.00	\$ 18,736.00	\$ 83,171.00
2012	7/1/2012			\$ 83,171.00	
	Appropriation	\$ 10,000.00			
	Interest from Investment	\$ 416.00			
	Replace two steel entrance doors		\$ 2,000.00		
	Engineering study to widen doors		\$ 4,000.00		
	Replace lights in sand building		\$ 4,000.00		
	Totals	6-30-2013	\$ 10,416.00	\$ 10,000.00	\$ 83,587.00
2013	7/1/2013			\$ 83,587.00	
	Appropriation	\$ 10,000.00			
	Interest from Investment	\$ 418.00			
	Replace waste oil furnace		\$ 7,000.00		
	Replace overhead door and operator		\$ 5,000.00		
	Widen garage doors		\$ 30,000.00		
	Totals	6-30-2014	\$ 10,418.00	\$ 42,000.00	\$ 52,005.00
2014	7/1/2014			\$ 52,005.00	
	Appropriation	\$ 10,000.00			
	Interest from Investment	\$ 260.00			
	Upgrade building ventilation		\$ 5,000.00		
	Totals	6-30-2015	\$ 10,260.00	\$ 5,000.00	\$ 57,265.00
2015	7/1/2015			\$ 57,265.00	
	Appropriation	\$ 10,000.00			
	Interest from Investment	\$ 286.00			
	Totals	6-30-2016	\$ 10,286.00	\$ -	\$ 67,551.00
2016	7/1/2016			\$ 70,116.00	
	Appropriation	\$ 10,000.00			
	Interest from Investment	\$ 351.00			
	Totals	6-30-2017	\$ 10,351.00	\$ -	\$ 80,467.00

TOWN OFFICE EQUIPMENT RESERVE

The purpose of this reserve account is for the purchase of replacement or new equipment required to provide administrative and management services to the citizens of Bucksport.

The annual appropriation required to fund replacement of existing equipment is **\$9,781**.

This can be accomplished by appropriating **\$7,000** annually and investing the balance of funds from the reserve account. Adequate funds should be maintained in this reserve account to pay for the cost of unexpected repairs or needs that were not included in the operating budget.

Following is a list of proposed activities for this reserve account commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	07/01/11			\$ 45,478.00	
	Appropriation	\$ 5,700.00			
	Interest from Investment	\$ 455.00			
	Website content migration		\$ 1,535.00		
	Office scanner		\$ 1,052.00		
	E-mail system upgrade		\$ 24.00		
	Digitize Town Office records		\$ 4,630.00		
	Upgrade server		\$ 3,068.00		
	Voting booths		\$ 2,700.00		
	Totals 6-30-2012	\$ 6,155.00	\$ 13,009.00	\$ 38,624.00	
2012	07/01/12			\$ 38,624.00	
	Appropriation	\$ 6,000.00			
	Interest from Investment	\$ 193.00			
	Computer office		\$ 1,500.00		
	Assessor office computer, monitor, printer, camera, and tax maps printing		\$ 1,700.00		
	Totals 6-30-2013	\$ 6,193.00	\$ 3,200.00	\$ 41,617.00	
2013	07/01/13			\$ 41,617.00	
	Appropriation	\$ 7,000.00			
	Interest from Investment	\$ 208.00			
	Voting machine		\$ 7,300.00		
	Website optimization		\$ 2,000.00		
	Totals 6-30-2014	\$ 7,208.00	\$ 9,300.00	\$ 39,525.00	
2014	07/01/14			\$ 39,525.00	
	Appropriation	\$ 7,000.00			
	Interest from Investment	\$ 198.00			
	Totals 6-30-2015	\$ 7,198.00	\$ -	\$ 46,723.00	
2015	07/01/15			\$ 46,723.00	
	Appropriation	\$ 7,000.00			
	Interest from Investment	\$ 234.00			
	Totals 6-30-2016	\$ 7,234.00	\$ -	\$ 53,957.00	
2016	07/01/16			\$ 53,957.00	
	Appropriation	\$ 7,000.00			
	Interest from Investment	\$ 270.00			
	Totals 6-30-2017	\$ 7,270.00	\$ -	\$ 61,227.00	

TOWN OFFICE EQUIPMENT RESERVE

The purpose of this reserve account is for the purchase of replacement or new equipment required to provide administrative and management services to the citizens of Bucksport.

The annual appropriation required to fund replacement of existing equipment is **\$9,781**.

This can be accomplished by appropriating **\$7,000** annually and investing the balance of funds from the reserve account. Adequate funds should be maintained in this reserve account to pay for the cost of unexpected repairs or needs that were not included in the operating budget.

Following is a list of proposed activities for this reserve account commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	07/01/11			\$ 45,478.00	
	Appropriation	\$ 5,700.00			
	Interest from Investment	\$ 455.00			
	Website content migration		\$ 1,535.00		
	Office scanner		\$ 1,052.00		
	E-mail system upgrade		\$ 24.00		
	Digitize Town Office records		\$ 4,630.00		
	Upgrade server		\$ 3,068.00		
	Voting booths		\$ 2,700.00		
	Totals 6-30-2012	\$ 6,155.00	\$ 13,009.00	\$ 38,624.00	
2012	07/01/12			\$ 38,624.00	
	Appropriation	\$ 6,000.00			
	Interest from Investment	\$ 193.00			
	Computer office		\$ 1,500.00		
	Assessor office computer, monitor, printer, camera, and tax maps printing		\$ 1,700.00		
	Totals 6-30-2013	\$ 6,193.00	\$ 3,200.00	\$ 41,617.00	
2013	07/01/13			\$ 41,617.00	
	Appropriation	\$ 7,000.00			
	Interest from Investment	\$ 208.00			
	Voting machine		\$ 7,300.00		
	Website optimization		\$ 2,000.00		
	Totals 6-30-2014	\$ 7,208.00	\$ 9,300.00	\$ 39,525.00	
2014	07/01/14			\$ 39,525.00	
	Appropriation	\$ 7,000.00			
	Interest from Investment	\$ 198.00			
	Totals 6-30-2015	\$ 7,198.00	\$ -	\$ 46,723.00	
2015	07/01/15			\$ 46,723.00	
	Appropriation	\$ 7,000.00			
	Interest from Investment	\$ 234.00			
	Totals 6-30-2016	\$ 7,234.00	\$ -	\$ 53,957.00	
2016	07/01/16			\$ 53,957.00	
	Appropriation	\$ 7,000.00			
	Interest from Investment	\$ 270.00			
	Totals 6-30-2017	\$ 7,270.00	\$ -	\$ 61,227.00	

TRANSFER STATION RESERVE

This reserve account is to provide adequate funds for the maintenance of the transfer station facility

A 6,000 square foot metal building first constructed in 1979 and added to in 1991.

The facility serves as a transfer station that provides for the collection of municipal waste, recyclables, motor oil and universal waste.

This facility is beginning to show its age and will need some improvements during the next few years.

An adequate balance should be maintained in order to address unexpected deficiencies

improvements which are not included as part of the annual operating budget.

Following is a list of activities proposed for this reserve account commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$ 43,895.00	
	Appropriation	\$ 10,000.00			
	Interest from Investments	\$ 439.00			
	Repair to the lower floor & drain		\$ 4,244.00		
	Septic system expansion		\$ 2,489.00		
	Install gutter system for the roof area on the back of the building		\$ 3,000.00		
	Modify the rear access road to eliminate drainage problem		\$ 3,000.00		
	Install new lights lower level		\$ 875.00		
	Construct roll-off pads (4)		\$ 15,000.00		
	Totals 6-30-2012	\$ 10,439.00	\$ 28,608.00	\$ 25,726.00	
2012	7/1/2012			\$ 25,726.00	
	Appropriation	\$ 10,000.00			
	Interest from Investments	\$ 129.00			
	Pave aprons to the pads		\$ 6,000.00		
	Install steel rail		\$ 2,000.00		
	Totals 6-30-2013	\$ 10,129.00	\$ 8,000.00	\$ 27,855.00	
2013	7/1/2013			\$ 27,855.00	
	Appropriation	\$ 10,000.00			
	Interest from Investments	\$ 139.00			
	Totals 6-30-2014	\$ 10,139.00	\$ -	\$ 37,994.00	
2014	7/1/2014			\$ 37,994.00	
	Appropriation	\$ 10,000.00			
	Interest from Investments	\$ 190.00			
	Totals 6-30-2015	\$ 10,190.00	\$ -	\$ 48,184.00	
2015	7/1/2015			\$ 48,184.00	
	Appropriation	\$ 10,000.00			
	Interest from Investments	\$ 241.00			
	Totals 6-30-2016	\$ 10,241.00	\$ -	\$ 58,425.00	
2016	7/1/2015			\$ 58,425.00	
	Appropriation	\$ 10,000.00			
	Interest from Investments	\$ 292.00			
	Totals 6-30-2017	\$ 10,292.00	\$ -	\$ 68,717.00	

WATERFRONT RESERVE

This reserve account includes funds for all facilities located along the waterfront and owned by the Town including the walkway, lights, town dock and floats, fishing dock and floats, bathroom facilities, gazebo, cupola and clock on the CSO building, fountain, footbridge, and waterwheel. It is proposed during the term of this plan to appropriate annually **\$8,000** for improvements required to existing facilities not included in the annual operating budget. Funds for new facilities or improvements are proposed from grants or TIF Revenues. Adequate funds should be maintained in this account in order to address any unexpected need that is not included in the annual operating budget. Following is a list of activities proposed for this reserve account commencing 7-1-2011 and ending 6-30-2016.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$ 49,169.00	
	Appropriation	\$ 8,000.00			
	TIF Revenues	\$ 3,000.00			
	Interest from investment	\$ 492.00			
	Port Harbor Marine--Lease	\$ 500.00			
	Float repairs / replacement		\$ 8,222.00		
	Plantings		\$ 255.00		
	1/2 Waterfront electr. Upgrade		\$ 1,400.00		
	West End - CMF grant app., permitting & engineering		\$ 2,479.00		
	Camera installation		\$ 360.00		
	Sign at town dock		\$ 1,500.00		
	Replace toilet fixtures at dock		\$ 2,500.00		
	Engineering services to improve bracing two pylons and add one pylon and 60' of additional floats		\$ 3,000.00		
	Right of way survey		\$ 1,200.00		
	Totals 6-30-2012	\$ 11,992.00	\$ 19,716.00	\$ 41,445.00	
2012	7/1/2012			\$ 41,445.00	
	Appropriation	\$ 8,000.00			
	TIF Revenues	\$ 20,000.00			
	Interest from investment	\$ 207.00			
	Port Harbor Marine--Lease	\$ 500.00			
	Float repairs		\$ 3,000.00		
	Improvements westerly end of walkway		\$ 20,000.00		
	Walkway repairs		\$ 3,000.00		
	Totals 6-30-2013	\$ 28,707.00	\$ 26,000.00	\$ 44,152.00	
2013	7/1/2013			\$ 44,152.00	
	Appropriation	\$ 8,000.00			
	Interest from investment	\$ 221.00			
	Port Harbor Marine--Lease	\$ 500.00			
	Repair floats		\$ 3,000.00		
	Totals 6-30-2014	\$ 8,721.00	\$ 3,000.00	\$ 49,873.00	
	7/1/2014			\$ 49,873.00	
2014	Appropriation	\$ 8,000.00			
	Interest from investment	\$ 249.00			
	Port Harbor Marine--Lease	\$ 500.00			
	Repair floats		\$ 3,000.00		

WATERFRONT RESERVE

This reserve account includes funds for all facilities located along the waterfront and owned by the Town including the walkway, lights, town dock and floats, fishing dock and floats, bathroom facilities, gazebo, cupola and clock on the CSO building, fountain, footbridge, and waterwheel. It is proposed during the term of this plan to appropriate annually **\$8,000** for improvements required to existing facilities not included in the annual operating budget. Funds for new facilities or improvements are proposed from grants or TIF Revenues. Adequate funds should be maintained in this account in order to address any unexpected need that is not included in the annual operating budget. Following is a list of activities proposed for this reserve account commencing 7-1-2011 and ending 6-30-2016.

Year	Activities	Revenues	Expenditures	Balance	Comments	
	Totals	6-30-2015	\$ 8,749.00	\$ 3,000.00	\$ 55,622.00	
				7/1/2015	\$ 55,622.00	
2015	Appropriation	\$ 8,000.00				
	Interest from investment	\$ 278.00				
	Port Harbor Marine--Lease	\$ 500.00				
	Repair floats		\$ 3,000.00			
	Totals	6-30-2016	\$ 8,778.00	\$ 3,000.00	\$ 61,400.00	
				7/1/2016	\$ 61,400.00	
2016	Appropriation	\$ 8,000.00				
	Interest from investment	\$ 307.00				
	Port Harbor Marine--Lease	\$ 500.00				
	Repair floats		\$ 3,000.00			
	Totals	6-30-2017	\$ 8,807.00	\$ 3,000.00	\$ 67,207.00	

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Princ.	%					
581	<u>DEBT RETIREMENT</u>								
		CSO Project - <u>Local Appropriation</u>							
		\$2,151,880.42 @ 1.00%							
		for 20 yrs. (2010)			\$ 15,412.00				
92	Total Long Term Debt					\$ 15,412.00	\$ 15,412.00	\$ -	0.00%

Town of Bucksport

Budget FY 2013

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

Payment Due Date	Principal	Rate	Interest	Maine Municipal Bond Bank Fee	DEP Admin Fee		Total
10/1/2012	98,705.61	1.000%	10,270.75	1,634.65	3,814.17	15,719.57	114,425.18
4/1/2013		1.000%	9,777.22	146.66	342.20	10,266.08	<u>10,266.08</u>
							<u><u>124,691.26</u></u>

Included in Budget FY 2013 as shown below:

	Expense Acct. #	Principal	Interest	
Sewer Budget	70-731-89	98,706.00	10,574.00	109,280.00
Debt Service Budget	58-581-92		15,412.00 (Town's portion of sewer debt)	<u>15,412.00</u>
				<u><u>124,692.00</u></u>

TOWN OF BUCKSPORT
SEWER OPERATION BUDGET COMPARISON FOR FISCAL YEAR 7-1-2012 TO 6-30-2013

PRELIMINARY - 5/31/12

Account Number	Account Name	2009-2010 Budget	2009-2010 Actual	2010-2011 Budget	2010-2011 Actual	2011-2012 Budget	2012-2013 Budget	Increase Decrease	Percent Change	
EXPENDITURES:										
01	Regular Salaries	\$ 51,932	\$ 52,554	\$ 53,422	\$ 54,133	\$ 53,922	\$ 56,786	\$ 2,864	5.31%	
02	Extra & Overtime	\$ 2,034	\$ 1,716	\$ 2,095	\$ 498	\$ 2,095	\$ 2,225	\$ 130	6.21%	
22	Operator's Expense	\$ 600	\$ 190	\$ 600	\$ 117	\$ 600	\$ 600	\$ -	0.00%	
25	Employee Benefits	\$ 18,359	\$ 18,395	\$ 18,980	\$ 18,980	\$ 19,963	\$ 18,808	\$ (1,155)	-5.79%	
31	Office Supplies	\$ 1,600	\$ 2,886	\$ 1,600	\$ 1,796	\$ 1,950	\$ 1,950	\$ -	0.00%	
32	Software Support	\$ 525	\$ 504	\$ 550	\$ 544	\$ 625	\$ 639	\$ 14	2.24%	
33	Postage	\$ 2,864	\$ 2,097	\$ 3,135	\$ 3,369	\$ 3,603	\$ 3,756	\$ 153	4.25%	
37	Plant Supplies	\$ 10,700	\$ 3,786	\$ 10,700	\$ 3,941	\$ 10,700	\$ 10,700	\$ -	0.00%	
39	Plant Chemicals	\$ 56,997	\$ 39,402	\$ 45,954	\$ 42,056	\$ 45,954	\$ 45,954	\$ -	0.00%	
41	Equipment Purchase	\$ 500	\$ 339	\$ 500	\$ 40	\$ 500	\$ 500	\$ -	0.00%	
51	Parts and Repair	\$ 22,600	\$ 24,758	\$ 22,600	\$ 16,353	\$ 22,600	\$ 25,800	\$ 3,200	14.16%	
61	Telephone	\$ 3,060	\$ 1,330	\$ 1,740	\$ 1,245	\$ 1,620	\$ 1,620	\$ -	0.00%	
71	Fuel Heating	\$ 6,210	\$ 1,328	\$ 6,210	\$ 4,315	\$ 4,285	\$ 4,285	\$ -	0.00%	
72	Fuel Vehicles	\$ 2,500	\$ 1,555	\$ 2,548	\$ 2,273	\$ 2,878	\$ 2,878	\$ -	0.00%	
81	Electricity	\$ 41,100	\$ 36,714	\$ 41,725	\$ 38,869	\$ 41,725	\$ 41,725	\$ -	0.00%	
82	Water	\$ 1,800	\$ 1,609	\$ 1,800	\$ 1,822	\$ 1,800	\$ 2,000	\$ 200	11.11%	
85	Insurance	\$ 3,800	\$ 3,400	\$ 3,800	\$ 3,000	\$ 3,800	\$ 3,800	\$ -	0.00%	
86	Testing Cost	\$ 2,350	\$ 2,437	\$ 2,500	\$ 2,184	\$ 2,710	\$ 2,710	\$ -	0.00%	
87	Sludge Site Cost	\$ 11,150	\$ 9,744	\$ 10,820	\$ 8,500	\$ 10,820	\$ 10,820	\$ -	0.00%	
89	Interest & Debt Cost	\$ 122,931	\$ 95,976	\$ 122,931	\$ 46,103	\$ 109,284	\$ 109,280	\$ (4)	0.00%	
90	Contracted Services	\$ 72,100	\$ 69,996	\$ 77,004	\$ 77,004	\$ 79,314	\$ 81,693	\$ 2,379	3.00%	
92	Audit	\$ 3,565	\$ 4,065	\$ 3,565	\$ 3,065	\$ 3,565	\$ 3,565	\$ -	0.00%	
93	Reserve	\$ 5,000	\$ 1,390	\$ 31,700	\$ 8,301	\$ 21,000	\$ 21,000	\$ -	0.00%	
94	Orland Maintenance	\$ 4,397	\$ 2,454	\$ 4,387	\$ 2,314	\$ 3,788	\$ 4,023	\$ 235	6.20%	
95	Contingency	\$ 10,624	\$ 6,031	\$ 6,768	\$ 5,385	\$ 47,612	\$ 47,128	\$ (484)	-1.02%	
	TOTAL EXPENDITURES	\$ 459,298	\$ 384,654	\$ 477,634	\$ 346,207	\$ 496,713	\$ 504,245	\$ 7,532	1.52%	
REVENUES:										
3510	Users Fees ***	\$ 435,000	\$ 473,858	\$ 448,050	\$ 502,833	\$ 457,011	\$ 466,151	\$ 9,140	2.00%	
3515	Interest on Users Fees	\$ -	\$ 1,024	\$ 250	\$ 1,269	\$ 250	\$ 250	\$ -	0.00%	
3520	Entrance Fees	\$ 100	\$ 30	\$ 100	\$ 90	\$ 100	\$ 100	\$ -	0.00%	
3530	Interest	\$ 3,000	\$ 11,653	\$ 4,000	\$ 7,681	\$ 4,000	\$ 2,000	\$ (2,000)	-50.00%	
3540	Verona Subsidies	\$ 6,543	\$ 12,905	\$ 6,952	\$ 12,981	\$ 10,894	\$ 11,075	\$ 181	1.66%	
3550	Miscellaneous Revenues	\$ 100	\$ 8,938	\$ 3,100	\$ 6,779	\$ 3,100	\$ 3,100	\$ -	0.00%	
3560	Orland Subsidies	\$ 9,455	\$ 17,764	\$ 10,082	\$ 19,001	\$ 16,258	\$ 16,469	\$ 211	1.30%	
3570	Orland Maintenance	\$ 3,600	\$ 4,487	\$ 3,600	\$ 3,834	\$ 3,600	\$ 3,600	\$ -	0.00%	
3580	Verona Maintenance	\$ 1,500	\$ 1,856	\$ 1,500	\$ 1,801	\$ 1,500	\$ 1,500	\$ -	0.00%	
	TOTAL REVENUES	\$ 459,298	\$ 532,515	\$ 477,634	\$ 556,270	\$ 496,713	\$ 504,245	\$ 7,532	1.52%	

*** Proposed User Rate to increase from \$3.60 per 100 cubic feet (\$64.80) to \$3.67 or to \$66.06 per quarter.

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
731	SEWER AND TREATMENT								
	Regular Salaries								
		Mike Jackson \$18.54 X 40 hrs. X 52 wks.	40	\$ 18.54	\$ 38,563.00				
		Linda Alley's 50% salary + utility stipend			\$ 18,223.00				
01	Total Regular Salaries					\$ 56,786.00	\$ 53,922.00	\$ 2,864.00	5.31%
		<i>30% of Linda's salary is shared with Verona and Orland \$46,219 or 89% of payroll</i>							
	Extra and Overtime								
		50 hours for assistant operator @ \$26.97	80	\$ 27.81	\$ 2,225.00				
02	Total Extra and Overtime					\$ 2,225.00	\$ 2,095.00	\$ 130.00	6.21%
	Operators Expense								
		Dues to Association			\$ 500.00				
		Other			\$ 100.00				
22	Total Operators' Expense					\$ 600.00	\$ 600.00	\$ -	0.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
731	SEWER AND TREATMENT								
	Employee Benefits								
		Social Security .0765 X \$37,398		7.65%	\$ 2,950.00				
		MSRS .0407 X \$37,398		4.07%	\$ 1,570.00				
		Life Insurance \$37,398 X .013		1.30%	\$ 501.00				
		Income Protection Plan \$37,398 X .013		1.30%	\$ 501.00				
		Health Insurance 1- single and dependents	1	\$ 10,726.00	\$ 10,726.00				
		Workers Comp. .0251 X \$37,398		2.51%	\$ 968.00				
		Unemployment .03 X \$37,398		3.00%	\$ 1,157.00				
		Clothing Allowance \$435 per employee X 1	1	\$ 435.00	\$ 435.00				
25	Total Employee Benefits					\$ 18,808.00	\$ 19,963.00	\$ (1,155.00)	-5.79%
	Office Supplies								
		Bills and liens			\$ 1,700.00				
		Copies			\$ 50.00				
		General office supplies			\$ 200.00				
31	Total Office Supplies					\$ 1,950.00	\$ 1,950.00	\$ -	0.00%
	\$250 of this account is shared with Orland and Verona								
	Software Support								
		Annual maintenance agreement			\$ 639.00				
32	Total Software Support					\$ 639.00	\$ 625.00	\$ 14.00	2.24%
	Postage								
		2,390 bills @ .46 = Certified mailings	2,390	\$ 0.46	\$ 1,099.00				
		105 X \$5.85 X 4 = General mailings	420	\$ 5.85	\$ 2,457.00				
					\$ 200.00				
33	Total Postage Cost					\$ 3,756.00	\$ 3,603.00	\$ 153.00	4.25%
	\$155 of this account is shared with Orland and Verona								

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
731	SEWER AND TREATMENT								
	Treatment Plant Supplies	Laboratory supplies			\$ 6,000.00				
		Yard and building supplies			\$ 2,700.00				
		Miscellaneous			\$ 2,000.00				
37	Total Treatment Supplies					\$ 10,700.00	\$ 10,700.00	\$ -	0.00%
	Treatment Chemicals	GenCoag - YH Series - 080YH	18,704	\$ 1.50	\$ 28,056.00				
		Cationic Polyacrlamide DF 84250	2,250	\$ 2.30	\$ 5,175.00				
		Sodium Hypochlorite Solution (10-16%)	2,475	\$ 2.10	\$ 5,198.00				
		Sodim Bisulfite	9,000	\$ 0.35	\$ 3,150.00				
		Lime powder	17,500	\$ 0.25	\$ 4,375.00				
39	Total Treatment Chemicals					\$ 45,954.00	\$ 45,954.00	\$ -	0.00%
	Equipment Purchase	Minor equip.			\$ 500.00				
41	Total Equip. Purchase					\$ 500.00	\$ 500.00	\$ -	0.00%
	Parts and Repairs								
	75% Verona-25%Orland	Pump Station Maintenance			\$ 5,800.00				
		Sludge related equipment			\$ 3,000.00				
		Chlorinating equipment			\$ 1,000.00				
		Sludge dewatering equip.			\$ 2,000.00				
	75% Verona-25%Orland	Miscellaneous (75% Verona)			\$ 2,000.00				
		Vehicle Main.			\$ 1,200.00				
		CSO Building and equipment			\$ 500.00				
	0% Orland	Sewer repairs (Not Verona)			\$ 2,000.00				
	25% Verona-0% Orland	Manhole repairs 30%Verona			\$ 1,000.00				
		Furnace repair			\$ 1,500.00				
	75% Verona-25% Orland	Generator repair (50% Verona)			\$ 4,200.00				
		Radio repair			\$ 500.00				
		Instrument calibration			\$ 600.00				
		Flow Meter Calibration - 4			\$ 500.00				
51	Total Parts and Repairs					\$ 25,800.00	\$ 22,600.00	\$ 3,200.00	14.16%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change	
			Hours	\$ / %						
731	SEWER AND TREATMENT									
	Telephone									
		3 lines @ \$95 monthly	12	\$ 95.00	\$ 1,140.00					
		1 pager @ \$20 monthly	12	\$ 20.00	\$ 240.00					
		(1) Cellular Phone - \$20 monthly =	12	\$ 20.00	\$ 240.00					
61	Total Telephone Cost					\$ 1,620.00	\$ 1,620.00	\$ -	0.00%	
	Fuel Cost									
		Generator fuel - 200 gallons @ \$3.80 =	200	\$ 3.80	\$ 760.00					
		Pellet boiler - 15 tons pellets @ \$235.00 =	15	\$ 235.00	\$ 3,525.00					
71	Total Fuel Cost					\$ 4,285.00	\$ 4,285.00	\$ -	0.00%	
	Fuel Vehicles									
		Gas for pickup	375	\$ 3.70	\$ 1,388.00					
		Gas for mowers & misc. equip.	300	\$ 3.70	\$ 1,110.00					
		Diesel for truck	100	\$ 3.80	\$ 380.00					
72	Total Fuel Vehicle Cost					\$ 2,878.00	\$ 2,878.00	\$ -	0.00%	
	Electricity Cost									
	Medium rate class user	WWTF			\$ 21,000.00					
		Lift Station 2 - Shop 'n Save			\$ 8,700.00					
		Lift Station 3 - Verso Paper Mill			\$ 3,400.00					
		Lift Station 4 - Pond Street			\$ 600.00					
		Lift Station 5 - School Street			\$ 325.00					
		Lift Station 6 - Broadway			\$ 200.00					
		CSO building & pumps			\$ 7,500.00					
81	Total Electricity Cost					\$ 41,725.00	\$ 41,725.00	\$ -	0.00%	
	Cost of operating pump stations 3 to 6 are deducted from Verona's cost (\$37,200) and the cost of pump stations 2 to 6 and CSO are deducted from Orland's cost (\$21,000).									
	Water									
		WWTF			\$ 1,200.00					
		CSO Building			\$ 800.00					
82	Total Water					\$ 2,000.00	\$ 1,800.00	\$ 200.00	11.11%	

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
731	SEWER AND TREATMENT								
	Insurance	Vehicles and Buildings			\$ 3,500.00				
		Public Officials'			\$ 300.00				
85	Total Insurance Cost					\$ 3,800.00	\$ 3,800.00	\$ -	0.00%
	Testing Cost								
		Annual sludge profile	2	\$ 475.00	\$ 950.00				
		Mercury tests	2	\$ 425.00	\$ 850.00				
		Sludge site soil tests	2	\$ 175.00	\$ 350.00				
		DMRQA study	1	\$ 550.00	\$ 560.00				
86	Total Testing Cost					\$ 2,710.00	\$ 2,710.00	\$ -	0.00%
	Sludge Site Cost								
		Lease & tax Wight Site			\$ 800.00				
		Sludge disposal fee	110	\$ 60.00	\$ 6,600.00				
		Baling and mowing			\$ 1,000.00				
		Site Annual Licensing Fees			\$ 2,420.00				
87	Total Sludge Site Cost					\$ 10,820.00	\$ 10,820.00	\$ -	0.00%
	Interest and Debt Cost	CSO debt							
		Principal			\$ 98,706.00				
		Interest			\$ 10,574.00				
89	Total Interest & Debt Cost					\$ 109,280.00	\$ 109,284.00	\$ (4.00)	0.00%
	This account is not shared with Verona or Orland								
	Contracted Services								
		Agreement with Maine Water			\$ 81,693.00				
90	Total Contracted Services					\$ 81,693.00	\$ 79,314.00	\$ 2,379.00	3.00%
	This account is not shared with Verona or Orland								
	Audit								
		General audit			\$ 3,565.00				
92	Total Audit Cost					\$ 3,565.00	\$ 3,565.00	\$ -	0.00%

D. Fitzpatrick:
Excludes Town's portion

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
731	SEWER AND TREATMENT								
	Reserve								
		Equipment Purchase + Sanitary Sewer			\$ 21,000.00				
93	Total Reserve Cost					\$ 21,000.00	\$ 21,000.00	\$ -	0.00%
	Orland Maintenance Cost								
		Payroll	95	\$ 27.81	\$ 2,642.00				
		Fringe benefits		52.26%	\$ 1,381.00				
94	Total Orland Maintenance					\$ 4,023.00	\$ 3,788.00	\$ 235.00	6.20%
	Contingency								
		Difference between revenues raised and budget expenditures.							
95	Total Contingency Cost					\$ 47,128.00	\$ 47,612.00	\$ (484.00)	-1.02%
	Totals					\$ 504,245.00	\$ 496,713.00	\$ 7,532.00	1.52%

REVENUES

	User Fees								
		Average quarterly billings \$100,000 X 1.16538 X 4=	4	\$ 116,537.81	\$ 466,151.00				
3510	Total User Fees ***					\$ 466,151.00	\$ 457,011.00	\$ 9,140.00	2.00%
	Interest on User Fees	Interest charged for delinquent utility bills. The State Treasurer sets this rate annually. Rate for 2012 is 7%.			\$ 250.00				
3515	Total Interest on User Fees					\$ 250.00	\$ 250.00	\$ -	0.00%
	Entrance Fees								
		10 new entrance @ 10.00 =	10	\$ 10.00	\$ 100.00				
3520	Total Entrance Fees					\$ 100.00	\$ 100.00	\$ -	0.00%
	Interest Earnings								
		Average reserve balance \$400,000.00		0.50%	\$ 2,000.00				
3530	Total Interest Earnings					\$ 2,000.00	\$ 4,000.00	\$ (2,000.00)	-50.00%

Account Number	Account Name	Details	Rates		Subtotal	2012-2013 Budget	2011-2012 Budget	Decrease (-) Increase +	Percent Change
			Hours	\$ / %					
731	SEWER AND TREATMENT								
	Verona Subsidies		\$369,165.00	3.00%	\$ 11,075.00				
3540	Total Verona Subsidies					\$ 11,075.00	\$ 10,894.00	\$ 181.00	1.66%
	Miscellaneous Revenues								
		Unknown revenues			\$ 100.00				
		Lien costs			\$ 3,000.00				
					\$ 3,100.00				
3550	Total Miscellaneous Rev.					\$ 3,100.00	\$ 3,100.00	\$ -	0.00%
	Orland Subsidies		\$346,715.00	4.75%	\$ 16,469.00				
3560	Total Orland Subsidies					\$ 16,469.00	\$ 16,258.00	\$ 211.00	1.30%
	Orland Maintenance Rev.								
		Labor & Benefits			\$ 3,600.00				
3570	Total Orland Main. Revenues					\$ 3,600.00	\$ 3,600.00	\$ -	0.00%
	Verona Maintenance Rev.								
		Labor & Benefits			\$ 1,500.00				
3580	Total Verona Main. Revenues					\$ 1,500.00	\$ 1,500.00	\$ -	0.00%
	Total Revenues					\$ 504,245.00	\$ 496,713.00	\$ 7,532.00	1.52%

*** Quarterly rate increase from \$3.60 per 100 cubic feet to \$3.67 or \$66.06, represents a 2.0% increase.

WASTEWATER TREATMENT PLANT FACILITIES RESERVE

This reserve account is to support the treatment plant, sludge site, sludge holding building, six pump stations and CSO building.

The treatment plant is a one story brick building constructed in 1987 consisting of 4,000 square feet.

The building includes a pretreatment area; dewatering room; chemical storage area; dewatering room;

garage area; sludge pump, plant water and air filtering room; sludge holding tank; and generator room.

Also included as part of the facility are two clarifiers, a chloride contact chamber, dechlorination room, and storage garage.

The facility is licensed to treat 426,000 gallons at primary level on an average daily basis.

The facility can treat up to 900,000 gallons daily during high flows which occur about 8 to 10 days per year.

During the last CIP, several improvements were completed which included reconstructing the pretreatment area, replacing the sludge pumps, rebuilding the dewatering press and purchasing new polymer and chloride injection pumps.

The CSO facility, located at Peary's Landing, was constructed in 2006 and consist of a 3,000 square feet one story wood and concrete block building used to treat at primary level combined ground water and sanitary waste collected during heavy rain storms and snow melt. The six pump stations include Pump

Station 1 located at the treatment plant, Pump Station 2 located at the intersection of Route 1 and Route 15, Pump Station 3 located adjacent to the Verso Pulp Mill, Pump Station 4 located on School Street, Pump Station 5 located on Pond Street and Pump Station 6 located off Broadway. Pump Stations 1, 2 and 3 were all reconstructed in 2009 and all six pump station were hooked up to a SCADA System which allows for the operators to monitor and operate the stations electronically.

The sludge storage building is located on the Upper Long Pond Road and holds up to one year of sludge generated at the treatment plant. The sludge spreading site is also located on the Upper Long Pond Road and consist of 12 acres of land licensed to spread sludge generated from the treatment plant. The site has not been used for the last three years since it has become more economical to transport the sludge to an approved composting facility.

In 2009, the town received notice from USEPA that the 301 Waiver which allows the town to discharge to primary level would no longer be extended. The Town was directed by ME DEP to submit a plan outlying a timetable when a secondary treatment facility would be constructed. In August 2011, MDEP approved a six year time table to implement secondary treatment.

The plan includes funds from the Reserve Account to cover the engineering cost for preliminary and final design.

Funds necessary to support this account consist of unexpended funds from the annual operating budget, loans, grants, interest on investments and TIF Revenues. Adequate funds should also be retained in this reserve account to pay for unexpected repairs that have not been included as part of the annual operating budget.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$ 743,752.00	
	Year end transfer from operations	\$ 50,000.00			
	Relocate to surface PLC and VFD's Station 1		\$ 50,450.00		
	Extend driveway to pellet silo and pave		\$ 3,000.00		
	Planning Phase new treatment facility		\$ 72,050.00		
	Transfer to Equipment Reserve		\$ 7,479.00		
	Transfer to Sewer Reserve		\$ 5,318.00		
	Totals 6-30-2012	\$ 50,000.00	\$ 138,297.00	\$ 655,455.00	
2012	7/1/2012			\$ 655,455.00	
	Year end transfer from operations	\$ 50,000.00			
	Modify scum tanks for draining		\$ 3,000.00		
	Study installation of gate valves at P. S. I		\$ 2,500.00		
	Repair generators		\$ 7,926.00		
	Design phase new treatment		\$ 50,000.00		
	Repairs to sludge storage building		\$ 4,000.00		
	Transfer to Equipment Reserve		\$ 12,500.00		
	Transfer to Sewer Reserve		\$ 7,000.00		
	Totals 6-30-2013	\$ 50,000.00	\$ 86,926.00	\$ 618,529.00	
2013	7/1/2013			\$ 618,529.00	
	Year end transfer from operations	\$ 50,000.00			
	Design Phase new treatment		\$ 153,000.00		
	Transfer to Equipment Reserve		\$ 1,200.00		
	Transfer to Sewer Reserve		\$ 5,000.00		
	Totals 6-30-2014	\$ 50,000.00	\$ 159,200.00	\$ 509,329.00	

WASTEWATER TREATMENT PLANT FACILITIES RESERVE

This reserve account is to support the treatment plant, sludge site, sludge holding building, six pump stations and CSO building.

The treatment plant is a one story brick building constructed in 1987 consisting of 4,000 square feet.

The building includes a pretreatment area; dewatering room; chemical storage area; dewatering room;

garage area; sludge pump, plant water and air filtering room; sludge holding tank; and generator room.

Also included as part of the facility are two clarifiers, a chloride contact chamber, dechlorination room, and storage garage.

The facility is licensed to treat 426,000 gallons at primary level on an average daily basis.

The facility can treat up to 900,000 gallons daily during high flows which occur about 8 to 10 days per year.

During the last CIP, several improvements were completed which included reconstructing the pretreatment area, replacing the sludge pumps, rebuilding the dewatering press and purchasing new polymer and chloride injection pumps.

The CSO facility, located at Peary's Landing, was constructed in 2006 and consist of a 3,000 square feet one story wood and concrete block building used to treat at primary level combined ground water and sanitary waste collected during heavy rain storms and snow melt. The six pump stations include Pump

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The sludge storage building is located on the Upper Long Pond Road and holds up to one year of sludge generated at the treatment plant. The sludge spreading site is also located on the Upper Long Pond Road and consist of 12 acres of land licensed to spread sludge generated from the treatment plant. The site has not been used for the last three years since it has become more economical to transport the sludge to an approved composting facility.

In 2009, the town received notice from USEPA that the 301 Waiver which allows the town to discharge to primary level would no longer be extended. The Town was directed by ME DEP to submit a plan outlying a timetable when a secondary treatment facility would be constructed. In August 2011, MDEP approved a six year time table to implement secondary treatment.

The plan includes funds from the Reserve Account to cover the engineering cost for preliminary and final design.

Funds necessary to support this account consist of unexpended funds from the annual operating budget, loans, grants, interest on investments and TIF Revenues. Adequate funds should also be retained in this reserve account to pay for unexpected repairs that have not been included as part of the annual operating budget.

Year	Activities	Revenues	Expenditures	Balance	Comments
2014	7/1/2014			\$ 509,329.00	
	Year end transfer from operations	\$ 40,000.00			
	Replace cover at Pump Station # 5		\$ 10,000.00		
	Transfer to Equipment Reserve		\$ 1,000.00		
	Transfer to Sewer Reserve		\$ -		
	Totals 6-30-2015	\$ 40,000.00	\$ 11,000.00	\$ 538,329.00	
2015	7/1/2015			\$ 538,329.00	
	Year end transfer from operations	\$ 40,000.00			
	Transfer to Equipment Reserve		\$ -		
	Transfer to Sewer Reserve		\$ 5,000.00		
	Totals 6-30-2016	\$ 40,000.00	\$ 5,000.00	\$ 573,329.00	
2016	7/1/2016			\$ 580,706.00	
	Year end transfer from operations	\$ 40,000.00			
	Transfer to Equipment Reserve		\$ -		
	Transfer to Sewer Reserve		\$ -		
	Totals 6-30-2017	\$ 40,000.00	\$ -	\$ 620,706.00	

WASTEWATER TREATMENT EQUIPMENT RESERVE

This reserve account is for all the mobile and small equipment, vehicles and lab equipment required to support the wastewater facilities located throughout the community. Annual funds required to replace existing equipment at the end of its useful life is **\$11,263**.

This account is funded by an annual transfer from year end balance from the sewer operating budget on an as needed basis. Other funds include the proceeds from the sale of retired equipment and grant funds.

The following is a list of proposed activities for this reserve account commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$ -	
	Transfer from year end balance	\$ 7,479.00			
	Purchase new PH meters		\$ 745.00		
	Replace weather station		\$ 438.00		
	New 3 ton trailer		\$ 4,895.00		
	Repair skid steer		\$ 1,401.00		
	Totals 6-30-2012	\$ 7,479.00	\$ 7,479.00	\$ -	
2012	6/30/2012			\$ -	
	Transfer from year end balance	\$ 12,500.00			
	Replace desk computer		\$ 1,000.00		
	New camera and locating system		\$ 11,000.00		
	Printer/scanner		\$ 500.00		
	Totals 6-30-2013	\$ 12,500.00	\$ 12,500.00	\$ -	
2013	7/1/2013			\$ -	
	Transfer from year end balance	\$ 1,200.00	\$ -		
	Purchase snow blower		\$ 1,200.00		
	Totals 6-30-2014	\$ 1,200.00	\$ 1,200.00	\$ -	
2014	7/1/2014			\$ -	
	Transfer from year end balance	\$ 1,000.00			
	Replace lab equipment		\$ 1,000.00		
	Totals 6-30-2015	\$ 1,000.00	\$ 1,000.00	\$ -	
2015	7/1/2015			\$ -	
	Transfer from year end balance				
	Totals 6-30-2016	\$ -	\$ -	\$ -	
2016	7/1/2016			\$ -	
	Transfer from year end balance				
	Totals 6-30-2017	\$ -	\$ -	\$ -	

SANITARY SEWERS RESERVE

The Town owns and maintains 76,008' of sanitary sewers of which 63,348' are PVC lines, 6,949' are clay tile lines, 800' are transcite lines and 1,770' are force main lines.

The purpose of this reserve account is to provide adequate funds to replace deteriorated clay tile sewer lines and to repair manholes and PVC sewer lines. Funds are transferred to this reserve account from the Sewer Reserve on a as needed basis and as funds become available. Grant funds have also been used to replace existing clay tile lines that realize significant infiltration.

Following is a list of activities for this reserve account commencing 7-1-2011 and ending 6-30-2017.

Year	Activities	Revenues	Expenditures	Balance	Comments
2011	7/1/2011			\$ -	
	Transfer from Sewer Reserve	\$ 5,318.00			
	Inspect manholes and interceptor line along Penobscot		\$ 5,318.00		
	Totals 6-30-2012	\$ 5,318.00	\$ 5,318.00	\$ -	
2012	7/1/2012			\$ -	
	Transfer from Sewer Reserve	\$ 7,000.00			
	Replace sewer line Oak St. from Pine to Bridge		\$ 7,000.00		
	Totals 6-30-2013	\$ 7,000.00	\$ 7,000.00	\$ -	
2013	7/1/2013			\$ -	
	Transfer from Sewer Reserve	\$ 5,000.00			
	Sewer line camera inspection		\$ 5,000.00		
	Totals 6-30-2014	\$ 5,000.00	\$ 5,000.00	\$ -	
2014	7/1/2014			\$ -	
	Transfer from Sewer Reserve				
	Sewer line camera inspection				
	Totals 6-30-2015	\$ -	\$ -	\$ -	
2015	7/1/2015			\$ -	
	Transfer from Sewer Reserve	\$ 5,000.00			
	Sewer camera inspection		\$ 5,000.00		
	Totals 6-30-2016	\$ 5,000.00	\$ 5,000.00	\$ -	
2016	7/1/2016			\$ -	
	Transfer from Sewer Reserve				
	Totals 6-30-2017	\$ -	\$ -	\$ -	