



**GARDINER CITY COUNCIL  
AGENDA ITEM INFORMATION SHEET**



<b>Meeting Date</b>	05/04/2022	<b>Department</b>	City Council
<b>Agenda Item</b>	5.a) Discussion of the proposed Fiscal Year municipal budget - overall budget		
<b>Est. Cost</b>			

<b>Background Information</b>	FY23 Budget workshops
	5/04/2022 – Overall budget presentation
	5/11/2022 – Budget presentation continues General Fund budgets and revenues Receive Council directives
	5/18/2022 – Council receives updated General Fund budget (if needed) TIFs Wastewater Treatment Budget (Enterprise account) Ambulance Budget (Enterprise account)
	5/25/2022 – Council discusses updated budget, and set public hearing dates Buffer date for more discussion Set public hearing dates
	6/01/2022 – Public Hearing and First Read of FY23 Budget (suggested)
	6/22/2022 – Public Hearing and Second/Final Read of FY23 Budget (suggested)

<b>Requested Action</b>	Over the next few Wednesdays, Acting City Manager Anne Davis, with the help of Denise Brown, will discuss the FY23 budget with city council. No action needed this evening.
<b>City Manager and/or Finance Review</b>	
<b>Council Vote/ Action Taken</b>	
<b>Departmental Follow-Up</b>	

<b>City Clerk Use Only</b>	1 <sup>st</sup> Reading _____	Advertised _____	<b>EFFECTIVE DATE</b> _____
	2 <sup>nd</sup> Reading _____	Advertised _____ w/in 15 Days	
	Final to Dept _____	Updated Book _____	Online _____



# FY23 Proposed Budget





## Contents

I. BUDGET MESSAGE.....	1
A. Introduction .....	1
B. General Fund.....	1
1. Tax Rate .....	2
2. Expense by Category and Department.....	4
3. Highlights by Department .....	5
4. Capital Improvement Plan (CIP) .....	7
5. Revenue.....	8
6. Fund Balance Projections .....	8
7. Cautions.....	8
C. Tax Increment Finance (TIF) District Funds.....	9
1. Libby Hill TIF.....	9
2. Downtown TIF .....	9
3. Summer Street Affordable Housing TIF.....	9
4. Central Maine Crossing TIF.....	9
D. Enterprise Funds (Ambulance & Wastewater) .....	10
1. Ambulance.....	10
2. Wastewater .....	10
E. Budget Timeline.....	11
II. APPENDIX .....	12
A. Listing of All Expense Changes of \$2,000 + or - between FY22 and FY23 (exclusive of wages and benefits) .....	12

# I. BUDGET MESSAGE

## A. Introduction

As required by Article VII, Section 5 of the Gardiner City Charter, I am pleased to present the City Council with the City Manager's Fiscal Year 2023 (FY23) recommended budgets for the General Fund, Enterprise Funds, and Tax Increment Finance District Funds (TIF). This budget is the result of several months of work by the City's Department Heads as a unified group.

## B. General Fund

The General Fund budget was created by the Department Heads with four goals: 1) minimal impact to services; 2) minimal taxpayer impact; 3) reward our employees who are our most valuable resource; and 4) address Council's goals. City staff continues to look for ways to find savings and efficiencies within their departmental budgets and seek out any available grant opportunities. Nevertheless, there are expenses for which the City has limited or no control over.

The proposed budget achieves all of these goals. However, I will caution that the budget does rely on one-time funds of \$300,000 from use of fund balance.

Overall, the City's operating budget is up \$487,758 (7.9%), mostly due to proposed increases in wages and benefits, as well as four added employees in the Fire Department. The capital budget is up by \$87,507, and overlay is down by \$54,509. Adjusting revenues, adding \$9M in new taxable value, and using \$300,000 in use of Fund Balance resulted in an overall variance of \$520,456. As such, the proposed budget would require a \$0.80 increase in the tax rate for the City's share of the budget to close this gap.



### City of Gardiner FY23 Budget Summary

Category	FY22 Approved	FY23 Proposed	\$ Change	% Change
OPERATING	\$ 6,182,473	\$ 6,669,931	\$ 487,458	7.9%
CAPITAL/DEBT	\$ 588,694	\$ 676,201	\$ 87,507	14.9%
<b>CITY BUDGET TOTAL</b>	<b>\$ 6,771,167</b>	<b>\$ 7,346,132</b>	<b>\$ 574,965</b>	<b>8.5%</b>
OVERLAY	\$ 78,343	\$ 23,834	\$ (54,509)	-69.6%
MSAD 11/EDUCATION ASSESSMENT	\$ 3,838,596	\$ 3,838,596	\$ -	0.0%
COUNTY ASSESSMENT	\$ 414,000	\$ 414,000	\$ -	0.0%
<b>GRAND TOTAL BUDGET</b>	<b>\$ 11,102,106</b>	<b>\$ 11,622,562</b>	<b>\$ 520,456</b>	<b>4.69%</b>
PROJECTED REVENUE	\$ (11,102,106)	\$ (11,622,562)	\$ (520,456)	4.69%
<b>Deficit</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Note: This entire budget presentation and assumptions do not account for any increases for County and Education.**

**1. Tax Rate**

**Tax Rate Shares: City, County, & Education**

There are three portions of a municipal budget that drive the tax rate: 1) the education assessment; 2) the county assessment; and 3) the City's budget. The Gardiner City Council only has control over one of these areas: the City's budget. The education and county assessments are controlled by separate legislative bodies – the MSAD11 School Board and Kennebec County Commissioners, respectively – and ultimately by voters who cast ballots in favor of or against the budgets created by these outside entities. However, to the average property taxpayer, they see only one property tax bill and often blame the entity charged with sending it: the City. Certainly the City's budget impacts everyone's property tax bill but to what extent?

The municipal tax rate is calculated by combining the city (inclusive of TIF), school, and county budgets, less all revenues, to arrive at the net to be raised by the local property taxpayers. In order to reduce the mill rate by one mill, the city budget would need to be reduced by \$365,000.

The top table shows you the historical appropriations for the last four years as well as the FY23 Proposed year.

You can see that the mill rate has been a steady 21.70 for the last three years. This was accomplished by using fund balance.

The bottom two tables show the percent of taxes needed to fund the City, School and County budgets, as well as the percentage of the budget that each one accounts for.

Annual Appropriations by Tax Year						
Category	FY19	FY20	FY21	FY22	Proposed FY23	
Municipal	\$ 5,760,785	\$ 6,025,801	\$ 6,126,712	\$ 6,611,167	\$ 7,196,132	
County	\$ 347,746	\$ 362,004	\$ 395,413	\$ 414,000	\$ 414,000	
School	\$ 3,550,050	\$ 3,770,478	\$ 3,753,318	\$ 3,838,596	\$ 3,838,596	
TIF	\$ 684,821	\$ 690,553	\$ 801,397	\$ 903,523	\$ 990,000	
Overlay	\$ 7,557	\$ 19,680	\$ 50,818	\$ 78,343	\$ 23,834	
Mun Rev Share	\$ (414,727)	\$ (650,589)	\$ (624,007)	\$ (949,045)	\$ (1,256,399)	
Other Rev	\$ (1,927,267)	\$ (2,042,460)	\$ (2,213,382)	\$ (2,433,217)	\$ (2,267,640)	
Homestead Reimb	\$ (314,304)	\$ (319,587)	\$ (450,231)	\$ (429,196)	\$ (412,115)	
Bete Reimb	\$ (84,694)	\$ (87,397)	\$ (81,687)	\$ (118,913)	\$ (122,658)	
Property Tax	\$ 7,609,966	\$ 7,768,483	\$ 7,758,351	\$ 7,915,258	\$ 8,403,750	
Tax Rate	\$ 21.40	\$ 21.70	\$ 21.70	\$ 21.70	\$ 22.50	
Taxable Valuation	\$ 355,605,900	\$ 357,994,600	\$ 357,527,800	\$ 364,758,450	\$ 373,500,000	

Percent of Taxes by Category					
Category	FY19	FY20	FY21	FY22	Proposed FY23 5 yr Average
City	48.78%	46.80%	46.53%	46.27%	49.40%
School	46.65%	48.54%	48.38%	48.50%	45.68%
County	4.57%	4.66%	5.10%	5.23%	4.93%
<b>Totals</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

Share of Budget by Category					
Category	FY19	FY20	FY21	FY22	Proposed FY23 5 yr Average
City	60.22%	60.05%	60.65%	60.86%	62.82%
School	36.23%	36.45%	35.60%	35.33%	33.56%
County	3.55%	3.50%	3.75%	3.81%	3.62%
<b>Totals</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

**Tax Rate Increase vs. CPI Increase**

Below is a table showing the annual CPI–Urban (Northeast) amount. According to the U.S. Department of Labor, the CPI is defined as “a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services.” As you will see, between calendar year 2017 and 2021 (which encompasses City fiscal years 2018 through 2022), the CPI increased 10.81%. However, during that same time, the City’s share of the budget resulted in a 1% tax increase, meaning we were 9.81% below the CPI during this time. (This does not include Education and County assessments, which are not controlled by the City Council.)

Consumer Price Index - Urban (Northeast) vs. Gardiner Tax Increases					
Calendar Year	CPI % of change from prior year	Fiscal Year	Tax Rate % of Change	Difference	
Dec 2021	3.90%	FY22	0.00%	-3.90%	
Dec 2020	1.31%	FY21	0.00%	-1.31%	
Dec 2019	1.60%	FY20	1.40%	-0.20%	
Dec 2018	2.16%	FY19	-2.73%	-4.89%	
Dec 2017	1.84%	FY18	2.33%	0.49%	
5 year change	10.81%		1%	-9.81%	



**2. Expense by Category and Department**

The following table shows you the entire general fund budget by category, which clearly shows that wages and benefits make up the majority of the City's operating expenses. Of note is that wages and benefits make up 55% of the municipal budget, and make up 51% (\$292,695) of our increase this year.

<b>City of Gardiner</b>				
<b>FY23 Budget Summary by Category</b>				
Category	FY22 Approved	FY23 Proposed	\$ Change	% Change
Wages	\$ 2,628,279	\$ 2,825,243	\$ 196,964	7.5%
Benefits	\$ 1,109,287	\$ 1,205,018	\$ 95,731	8.6%
Travel & Training	\$ 38,680	\$ 53,985	\$ 15,305	39.6%
Dues & Subscriptions	\$ 60,764	\$ 62,874	\$ 2,110	3.5%
Advertising & Outreach	\$ 22,250	\$ 20,750	\$ (1,500)	-6.7%
Computers & Devices	\$ 93,169	\$ 113,313	\$ 20,144	21.6%
Materials & Supplies	\$ 245,980	\$ 247,430	\$ 1,450	0.6%
Equipment & Maintenance	\$ 107,395	\$ 124,035	\$ 16,640	15.5%
Buildings & Maintenance	\$ 460,406	\$ 458,256	\$ (2,150)	-0.5%
Vehicles & Maintenance	\$ 149,725	\$ 184,125	\$ 34,400	23.0%
Professional Services	\$ 763,360	\$ 799,659	\$ 36,299	4.8%
Special Projects	\$ 105,875	\$ 139,800	\$ 33,925	32.0%
Other	\$ 397,303	\$ 435,443	\$ 38,140	9.6%
<b>OPERATING BUDGET SUBTOTAL</b>	<b>\$ 6,182,473</b>	<b>\$ 6,669,931</b>	<b>\$ 487,458</b>	<b>7.9%</b>
<b>CAPITAL/DEBT BUDGET SUBTOTAL</b>	<b>\$ 588,694</b>	<b>\$ 676,201</b>	<b>\$ 87,507</b>	<b>14.9%</b>
<b>CITY BUDGET TOTAL</b>	<b>\$ 6,771,167</b>	<b>\$ 7,346,132</b>	<b>\$ 574,965</b>	<b>8.5%</b>
<b>OVERLAY</b>	<b>\$ 78,343</b>	<b>\$ 23,834</b>	<b>\$ (54,509)</b>	<b>-69.6%</b>
<b>MSAD 11/EDUCATION ASSESSMENT</b>	<b>\$ 3,838,596</b>	<b>\$ 3,838,596</b>	<b>\$ -</b>	<b>0.0%</b>
<b>COUNTY ASSESSMENT</b>	<b>\$ 414,000</b>	<b>\$ 414,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b>GRAND TOTAL BUDGET</b>	<b>\$ 11,102,106</b>	<b>\$ 11,622,562</b>	<b>\$ 520,456</b>	<b>4.69%</b>
<b>PROJECTED REVENUE</b>	<b>\$ (11,102,106)</b>	<b>\$ (11,622,562)</b>	<b>\$ (520,456)</b>	<b>4.69%</b>
<b>Deficit</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### 3. Highlights by Department

[General Government \(up \\$126,800 or +15.21%\)](#)

General Government includes several divisions, including City Council/Mayor, City Manager, City Clerk, Finance, Human Resources, and Legal.

Though there is a \$30K reduction in workers compensation costs, there is a budgeted amount of \$90K to be set aside towards funding an assessing revaluation. \$25K was moved from the contingency line to the salary line to account for the new City Manager.

[Technology \(down \\$13,994 or -9.84%\)](#)


Moved funds from Technology Service line to wage line for part time IT services and substantial increases in software. The upgrade to the surveillance camera network and the concerted TRIO to be web-based was done in FY22. In the new proposal is a special project to fund server upgrades.

[Police \(up \\$129,533 or +9.22%\)](#)

70% of this departments increase is due to contractual wage increases and benefits. There is an added lease payment for a new cruiser, as well as \$12K for vehicle setup and tear down, and a 40% increase in fuel costs.

[Fire \(up \\$192,954 or +15.23%\)](#)

The increase for this department would have been \$250K, however the \$56K budgeted for overtime in FY22 for the Richmond trial coverage is no longer needed. Adding four firefighter/paramedics cost \$100K in wages and benefits for this department, as well as \$200K to the Ambulance budget, which also affects the amount of funding in for Gardiners share of the Ambulance Service (up \$55K).



## City of Gardiner

### FY23 Budget Summary by Department

Department	FY22 Approved	FY23 Proposed	\$ Change	% Change
<b>General Government</b>	\$ 833,489	\$ 960,289	\$ 126,800	15.21%
Technology	\$ 142,273	\$ 128,279	\$ (13,994)	-9.84%
Police	\$ 1,405,897	\$ 1,535,530	\$ 129,633	9.22%
Fire	\$ 1,266,956	\$ 1,459,910	\$ 192,954	15.23%
<b>Buildings &amp; Grounds</b>	\$ 465,059	\$ 450,937	\$ (14,122)	-3.04%
Highway	\$ 1,655,746	\$ 1,751,950	\$ 96,204	5.81%
Library	\$ 500,456	\$ 532,278	\$ 31,822	6.36%
<b>Planning &amp; Development</b>	\$ 313,456	\$ 333,443	\$ 19,987	6.38%
<b>Community &amp; Social Services</b>	\$ 187,835	\$ 193,516	\$ 5,681	3.02%
<b>CITY BUDGET TOTAL</b>	<b>\$ 6,771,167</b>	<b>\$ 7,346,132</b>	<b>\$ 574,965</b>	<b>8.49%</b>
<b>OVERLAY</b>	<b>\$ 78,343</b>	<b>\$ 23,834</b>	<b>\$ (54,509)</b>	<b>-69.58%</b>
<b>MISAD 11/EDUCATION ASSESSMENT</b>	<b>\$ 3,838,596</b>	<b>\$ 3,838,596</b>	<b>\$ -</b>	<b>0.00%</b>
<b>COUNTY ASSESSMENT</b>	<b>\$ 414,000</b>	<b>\$ 414,000</b>	<b>\$ -</b>	<b>0.00%</b>
<b>GRAND TOTAL BUDGET</b>	<b>\$ 11,102,106</b>	<b>\$ 11,622,562</b>	<b>\$ 520,456</b>	<b>4.69%</b>
<b>PROJECTED REVENUE</b>	<b>\$ (11,102,106)</b>	<b>\$ (11,622,562)</b>	<b>\$ (520,456)</b>	<b>4.69%</b>
<b>Deficit</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

With the addition of four firefighters an additional \$16,500 for turnout gear will be needed, and while we are adding \$76K for a fire truck lease payment, \$50K in debt payments are coming off.

Phase two of the City Hall Mold Assessment to repair the hose tower and remove the mold comes off in the proposed budget.

Public Works: Buildings & Grounds (down \$14,122 or -3.04%)

This department has a \$12K reduction in benefits due to some employees not needing the City's health insurance.

Public Works: Highway (up \$96,204 or +5.81%)

Major increases in this department are the fuel costs, increasing paving by \$35K, and the plow truck debt of \$39K from the FY22 purchase.

While the special projects line has no change, there is \$12K in that account for a generator and \$3K for bathroom upgrades.

Library (up \$31,822 or +6.36%)

Budgeted in this department are server room upgrades, added book processing supplies (\$4K), and reinstating the prior year book fund by increasing it by \$7K.

Planning & Development (up \$19,987 or +6.38%)

This department has a market adjustment for the code enforcement officer and an added \$10K for a new contracted planner.

Community & Social Services (up \$5,681 or +3.02%)

This budget includes membership in the Cobbesee Watershed Association, KVCAP transportation services, and our assessment as part owner of the New Mills Dam. It also includes funding for General Assistance and non-profit donations. There was an increase to the General Assistance line to account for the increase in heating fuel.


Changes in Expenses of \$2,000

See Appendix A for a table that details each change in a departmental budget line that amounts to \$2,000 or more, either as an increase or decrease in spending.

Department Heads will be available to discuss further details about their requests.

4. Capital Improvement Plan (CIP)

The capital budget is up by 14.9% or \$87,507 .



**City of Gardiner**  
**FY23 Capital Improvement Plan**  
**with 5-Year Outlook**

Department	FY22 Proposed	FY23 Projected	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected
<b>GENERAL FUND</b>						
Buildings & Grounds	\$ 51,500.49	\$ 50,433.09	\$ 61,375.68	\$ 68,175.90	\$ 60,007.03	\$ 58,939.62
Planning & Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire	\$ 115,458.37	\$ 140,713.06	\$ 136,882.85	\$ 150,495.96	\$ 128,086.86	\$ 76,231.00
Police	\$ 30,533.81	\$ 37,423.35	\$ 73,423.35	\$ 74,423.35	\$ 54,531.00	\$ 53,000.00
Public Works	\$ 381,476.22	\$ 437,632.27	\$ 433,500.36	\$ 469,608.31	\$ 457,163.36	\$ 285,205.93
Technology	\$ 6,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
<b>TOTAL GENERAL FUND</b>	<b>\$ 584,968.89</b>	<b>\$ 676,201.77</b>	<b>\$ 715,182.24</b>	<b>\$ 772,703.52</b>	<b>\$ 709,788.25</b>	<b>\$ 483,376.55</b>
<b>ENTERPRISE FUNDS</b>						
Ambulance	\$ 78,592.86	\$ 78,592.86	\$ 141,637.86	\$ 141,637.86	\$ 135,657.16	\$ 63,045.00
WasteWater	\$ 359,660.03	\$ 489,495.13	\$ 493,141.23	\$ 490,437.33	\$ 479,008.64	\$ 478,763.74
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 438,252.89</b>	<b>\$ 568,087.99</b>	<b>\$ 634,779.09</b>	<b>\$ 632,075.19</b>	<b>\$ 614,665.80</b>	<b>\$ 541,808.74</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 1,023,221.78</b>	<b>\$ 1,244,289.76</b>	<b>\$ 1,349,961.33</b>	<b>\$ 1,404,778.71</b>	<b>\$ 1,324,454.05</b>	<b>\$ 1,025,185.29</b>

At the end of each department there will be a CIP spreadsheet showing you the current fiscal year, the proposed fiscal year, and four future fiscal year's detail. During individual budget presentation department directors will be available to discuss their requests.

## 5. Revenue

At long last the State of Maine is honoring the State Revenue Sharing laws, bring the City of Gardiner an additional \$300K.

In an effort to reduce the full tax increase, we are proposing to use \$300K in use of Fund Balance.



## City of Gardiner FY23 Revenue Summary by Category

Category	FY22 Approved	FY23 Proposed	\$ Change	% Change
Taxes (net of TIF Transfers)	\$ 8,373,735	\$ 8,828,750	\$ 455,015	5.43%
Licenses & Permits	\$ 95,000	\$ 114,500	\$ 19,500	20.53%
Intergovernmental	\$ 1,759,700	\$ 2,066,078	\$ 306,378	17.41%
Charges for Services	\$ 45,000	\$ 46,705	\$ 1,705	3.79%
Other	\$ 169,935	\$ 110,060	\$ (59,875)	-35.23%
Transfers	\$ 153,736	\$ 156,469	\$ 2,733	1.78%
Use of Fund Balance	\$ 505,000	\$ 300,000	\$ (205,000)	-40.59%
<b>GRAND TOTAL BUDGET</b>	<b>\$ 11,102,106</b>	<b>\$ 11,622,562</b>	<b>\$ 520,456</b>	<b>4.69%</b>

## 6. Fund Balance Projections

One item that comes up every year during the budget process is "how much fund balance do we have?". At the end of FY21 the total fund balance was at \$3,090,737. A Fund Balance contribution toward the budget is deemed "normal" in most circumstances; however, in practice it is counting on savings in the year ahead to balance the budget.

To meet the budget goal of a flat tax rate in FY22, City Council authorized a \$505,000 Fund Balance contribution toward the budget. There are some committed amounts that council have approved to use for various items such as the Johnson Hall and Boys & Girls Club pledges.

Using \$300K in FY23 continues to give the City of Gardiner a 17.9% fund balance, which is 1.2% (\$145K) more than the higher audit recommendation.

Auditors recommend one to two months of expenditures or 8.3% to 16.7%.

As a note of reference, using or reducing the use of fund balance by \$100,000 will change the mil rate by approximately twenty-five (.25) cents.

## 7. Cautions

Budgets always rely to some extent on assumptions. This budget assumes that our partner communities for ambulance and library services remain. If one or more of these communities opts to no longer be a partner, it would have negative consequences for both of those services, and ultimately cost Gardiner and the remaining partner communities more money.

## Fund Balance Analysis

June 30, 2021	3,090,737
Johnson Hall Pledge	(150,000)
Boys & Girls Club Donation	(50,000)
FY22 Use of Fund Balance	(505,000)
June 30, 2022 Fund Balance Projection	2,385,737
FY23 Proposed Use of Fund Balance	(300,000)
Projected Fund Balance	2,085,737
FY23 Proposed Budget	11,622,562
Fund Balance Percent of Budget	17.9%
Audit recommended/High	16.7%
Audit recommended/Low	8.3%
	1,940,968
	964,673

### **C. Tax Increment Finance (TIF) District Funds**

The City maintains four (4) TIF Districts: Downtown, Affordable Housing (Summer Street), Central Maine Crossing, and Libby Hill Business Park. It is important to understand one of the benefits that the City receives by having TIF districts is that it allows the City to shelter value.

Upon establishment of a TIF district, the property values in that area are frozen in time as of that date. This value is referred to as the Original Assessed Value (OAV). Any new value that is added after this point in time is “sheltered” for the life of the district. This means that the State pretends not to see this value when calculating that amount of revenue sharing and General Purpose Aid (GPA) to education. In short, the less value, the more money a community will receive. This sheltered value also reduces the education assessment that a community pays and spreads the cost on to the other communities instead. As TIF districts can only last a maximum of 30 years, this benefit isn’t forever. MSAD#11 also benefits from this sheltered value by receiving more State GPA funding. This benefits the MSAD#11 communities as well because it reduces the amount of funds that the school district needs to raise from local property taxes.

#### **1. Libby Hill TIF**

The Libby Hill TIF had been operating in a deficit for a decade as a result of the business park debt far exceeding the tax revenues generated. The deficit reached a maximum of \$947,757 at the end of FY14, and required the City’s undesignated fund balance (General Fund) to cover it. At that time, it was anticipated that the fund’s revenues would not begin exceeding its expenses until FY27. The City finally recognized a positive balance by the end of FY22 of \$74,986. The reduction in time it took to do this was due to the aggressive lot sales and the payoff of a bond. A new expense in this TIF is \$200K for paving of the business park.

#### **2. Downtown TIF**

All of the debt has been paid in this TIF. Historically, this TIF has been used to transfer funds back to the General Fund to cover TIF related expenses, such as the Planning and Economic Development department, and the annual funding of Johnson Hall, Gardiner Main Street and the Boys and Girls Club. This year we proposed to send back \$150K to the General Fund.

#### **3. Summer Street Affordable Housing TIF**

This TIF is for the Affordable Housing project that is located on Summer Street. This TIF requires the revenues to provide a 50% refund to the developer and 50% to MSAD #11. We will transfer revenues from this TIF to offset the school expense.

#### **4. Central Maine Crossing TIF**

The district is comprised of a 6 parcel, 23.19 acre commercially zoned subdivision. The City intends to utilize its portion of the captured tax to fund infrastructure development and public safety facilities and equipment related to the establishment of the district, as well as quality child care costs and administrative costs related to economic development.

## D. Enterprise Funds (Ambulance & Wastewater)

The City operates two enterprise funds: Ambulance and Wastewater. Enterprise funds are not directly supported by tax dollars; rather, their expenses are covered by other revenues such as user fees.

### 1. Ambulance

The FY23 budget is up \$264,335 (17.43%). This increase is comprised mainly of wages and benefits due to the negotiated increases and adding four new employees.

Gardiner portion will recognize a 95% increase with a cost of \$139,796. Coupled with the FY23 uncollectable amount of \$29,588, the total cost to the general fund for ambulance services is \$169,384 (49% increase).

Town	Population	Per Capita	Ave 3 Yr Call Vol	% of Incidents	Total Incident	FY23 Base	FY22 Base	Dollar Diff	Total per capita cost	FY23 Uncoll.	FY23 Total	FY22 Total	Dollar Diff	% Diff
Gardiner	5,961	\$ 55,688.18	1,002	35%	\$ 84,107.82	\$ 139,796.00	\$ 71,541.42	\$ 68,254.58	\$ 23.45	\$29,588.42	\$ 169,384.42	\$ 113,650.59	\$ 55,733.83	49.0%
Chelsea (1/2)	1,389	\$ 12,976.16	153	5%	\$ 12,847.09	\$ 25,823.24	\$ 12,972.78	\$ 12,850.46	\$ 18.59	\$5,665.42	\$ 31,488.66	\$ 19,188.20	\$ 12,300.46	64.1%
Farmingdale	2,995	\$ 27,979.55	351	12%	\$ 29,444.74	\$ 57,424.29	\$ 30,952.58	\$ 26,831.71	\$ 19.17	\$4,349.41	\$ 61,773.70	\$ 42,248.84	\$ 19,524.86	46.2%
Litchfield	3,586	\$ 33,500.72	276	10%	\$ 23,147.14	\$ 56,647.87	\$ 28,857.52	\$ 27,790.34	\$ 15.80	\$9,834.45	\$ 66,482.32	\$ 46,680.53	\$ 19,801.78	42.4%
Pishton	2,875	\$ 26,858.50	223	8%	\$ 18,752.83	\$ 45,611.33	\$ 23,284.41	\$ 22,326.92	\$ 15.86	\$5,196.45	\$ 50,807.78	\$ 29,488.89	\$ 21,317.89	72.3%
Randolph	1,743	\$ 16,283.26	218	8%	\$ 18,332.99	\$ 34,616.24	\$ 17,860.15	\$ 16,756.10	\$ 19.86	\$3,043.70	\$ 37,659.94	\$ 22,136.52	\$ 15,523.43	70.1%
West Gardiner	3,671	\$ 34,294.80	295	10%	\$ 24,798.51	\$ 59,093.31	\$ 29,884.69	\$ 29,208.62	\$ 16.10	\$9,197.26	\$ 68,290.57	\$ 45,786.25	\$ 22,504.32	49.2%
Richmond	3,522	\$ 32,902.83	346	12%	\$ 29,052.89	\$ 61,955.72	\$ 26,639.45	\$ 35,316.26	\$ 17.59	\$13,906.75	\$ 75,862.47	\$ 43,816.07	\$ 32,046.39	73.1%
<b>Totals</b>	<b>25,742</b>	<b>\$ 240,484.00</b>	<b>2,864</b>	<b>100%</b>	<b>\$ 240,484.00</b>	<b>\$ 480,968.00</b>	<b>\$ 241,633.00</b>	<b>\$ 239,335.00</b>	<b>\$ 18.68</b>	<b>\$80,781.86</b>	<b>\$ 561,749.86</b>	<b>\$ 362,996.89</b>	<b>\$ 198,752.97</b>	<b>54.8%</b>

### 2. Wastewater

In February of 2018, City Council directed the Wastewater Director to hold a public hearing proposing a 4% rate increase in FY19, and 4% for the following three fiscal years with an accumulated 16% rate increase over 4 years. FY22 was the last year of this 4% increase. This increase was necessary to allow the fund to plan for the upgrade that is currently happening at the plant.

This year, the budget for this fund is \$1,748,621; a mere \$833 less than FY22.

Revenue is based on the last four quarters that were billed to Gardiner, Farmingdale and Randolph.

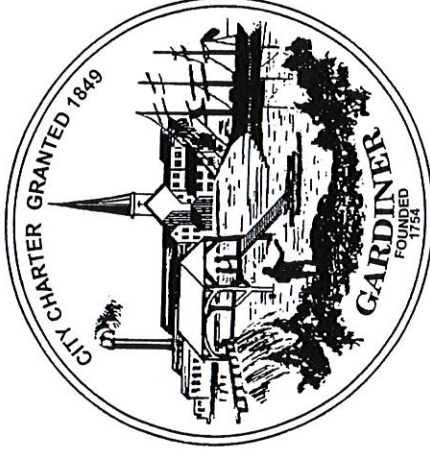
FY23 Proposed Revenue	1st	2nd	3rd	4th	Total	0% Inc	FY23
City	\$ 313,091.13	\$ 397,588.08	\$ 319,221.36	\$ 297,289.74	\$ 1,327,190.31	0.00	1,327,190
Farmingdale	\$ 47,913.60	\$ 47,100.00	\$ 48,496.67	\$ 50,958.24	\$ 194,468.51		206,345
Randolph	\$ 47,685.90	\$ 38,708.20	\$ 47,688.39	\$ 53,015.68	\$ 187,098.17		197,839
<b>Total</b>	<b>\$ 408,690.63</b>	<b>\$ 483,396.28</b>	<b>\$ 415,406.42</b>	<b>\$ 401,263.66</b>	<b>\$ 1,708,756.99</b>		<b>20,000 Penalties &amp; Interest</b>
							<b>1,751,374</b>

## E. Budget Timeline

Below is the timeframe for this year's budget process:

- 5/04/2022 – Overall budget presentation
- 5/11/2022 – Budget presentation continues
  - ✓ General Fund budgets and revenues
  - ✓ Receive Council directives
- 5/18/2022 – Council receives updated General Fund budget (if needed)
  - ✓ TIFs
  - ✓ Wastewater Treatment Budget (Enterprise account)
  - ✓ Ambulance Budget (Enterprise account)
- 5/25/2022 – Council discusses updated budget, and set public hearing dates
  - ✓ Buffer date for more discussion
  - ✓ Set public hearing dates
- 6/01/2022 – Public Hearing and First Read of FY23 Budget
- 6/22/2022 – Public Hearing and Second/Final Read of FY23 Budget

Thank you for your consideration of the FY23 budget. We look forward to further discussing the budget with you at your upcoming meetings.





## II. APPENDIX

### A. Listing of All Expense Changes of \$2,000 + or - between FY22 and FY23 (exclusive of wages and benefits)

Dept/Div: 12-20 General Government	FY22	FY23	Explanation
	Budget	Manager \$ Change	
520-250 Workers' Comp	150,000	120,000	(30,000) Reduction due to MOD rate
610-313 Transportation	2,135	5,000	2,865 Increased for City Manager stipend
650-431 Office Supplies	5,500	7,500	2,000 Added for Chairs
660-510 Miscellaneous	9,295	11,935	2,640 To purchase new voting booths
690-612 Legal	30,000	25,000	(5,000) Non union negotiating year
690-616 Audit	21,750	25,000	3,250 New audit service (bids not back at time of budget creation)
690-617 Assessor	48,875	51,750	2,875 New contract
710-710 Special Projects	0	90,000	90,000 First year of a four-year plan to fund a new reval
910-930 Contingency	55,000	30,000	(25,000) Removed prior year amount used for new CM negotiations
910-955 Property & Casualty Insurance	78,130	82,036	3,906 Added 5%
<b>Dept/Div: 13-30 Technology / Technology</b>			
640-411 Software	20,083	31,177	11,094 Added TRIO cloud and a warranty
690-638 Technology Services	36,000	22,000	(14,000) Moved subcontracted IT services to wage line
710-710 Special Projects	31,375	8,800	(22,575) Removed surveillance camera network and added server upgrades
810-812 Leases	6,000	10,000	4,000 Unknown how high the lease will be for all new copiers city-wide
<b>Dept/Div: 14-40 Public Safety / Police</b>			
610-314 Registration/Fees	6,200	8,500	2,300 Prior year had a carryforward of \$5K
680-560 Vehicles Repairs/Maintenance	8,725	21,525	12,800 Added \$12K for a vehicle set-up/tear-down
680-561 Fuel	20,000	28,000	8,000 40% increase for fuel
680-564 Radars	0	2,500	2,500 Need to purchase new
810-810 Principal	31,289	37,423	6,134 Radio repeater coming off but added for a new cruiser payment (3 years)
<b>Dept/Div: 14-45 Public Safety / Fire</b>			
610-314 Registration/Fees	3,750	10,000	6,250 Increased for training of four new positions and prior year had \$5K carryforward
660-517 Turnout Gear	2,000	18,500	16,500 Increased for four new positions and prior year had \$5K carryforward
680-560 Vehicles Repairs/Maintenance	13,000	15,000	2,000 Increased for inflation
710-710 Special Projects	34,000	0	(34,000) Phase II City Hall Mold Assessment/Hose Tower done in FY22
810-810 Principal	118,429	140,713	22,284 \$50K in debt coming off but added \$76K for fire truck payment (20 years)
910-960 Ambulance Services	113,651	169,385	55,734 Gardiner's portion of the increase for adding four new positions

	FY22	FY23		
	Budget	Manager	\$ Change	Explanation
<b>Dept/Div: 15-50 PW / Buildings &amp; Grounds</b>				
660-513 Mowing Equipment	7,000	5,000	(2,000)	Reduced due to age of current equipment
660-521 Equipment Rental	0	5,000	5,000	Costs to rent a bucket truck
670-534 Electricity	40,000	35,000	(5,000)	Savings from LED lighting
670-537 Repairs/Maint.-Buildings	12,000	10,000	(2,000)	New doors at S. Gardiner Fire Station were done in FY22
680-561 Fuel	6,000	8,400	2,400	40% increase for fuel
<b>Dept/Div: 15-55 PW / Highway</b>				
650-438 Salt	100,000	95,000	(5,000)	Historical
650-440 Asphalt	3,000	5,000	2,000	Historical
650-451 Culverts	19,000	15,000	(4,000)	Historical
660-510 Miscellaneous/Equipment	30,000	25,000	(5,000)	Historical
670-533 Propane	10,000	12,000	2,000	Inflation
680-560 Vehicles Repairs/Maintenance	36,000	30,000	(6,000)	Reduced due to age of fleet
680-561 Fuel	35,000	45,000	10,000	40% increase for fuel
690-630 Paving	215,000	250,000	35,000	Paving Plan
690-631 Road Striping/Paint	22,000	25,000	3,000	Increased cost of paint
690-642 Stormwater Control	20,000	15,000	(5,000)	Historical
810-810 Principal	381,476	437,632	56,156	Added debt payment on truck ordered in FY22 and \$29K for Brunswick Ave Project
<b>Dept/Div: 16-60 Library</b>				
610-311 Training	500	2,500	2,000	Moved from Registrations
610-314 Registration/Fees	2,000	0	(2,000)	Moved to Training
640-410 Technology Hardware	2,200	6,500	4,300	Added server room upgrades
650-431 Office Supplies	4,500	8,000	3,500	Added \$4K for book processing supplies
650-433 Books/CDs/Magazines	25,000	32,000	7,000	Budget cut in FY22 - reinstate previous amount
<b>Dept/Div: 17-70 Planning &amp; Development</b>				
630-330 Advertising	9,000	7,000	(2,000)	Historical
690-614 Planner	20,000	30,000	10,000	New planning contractor
<b>Dept/Div: 19-90 Community &amp; Soc. Serv.</b>				
910-975 General Assistance	16,000	20,000	4,000	Increased for heating fuel increases

## FY23 Proposed Budget

### Expense

Dept/Div: 12-20 General Government / General Government	2021	2021	2022	2023	Man Req vs"		Man Req vs
	Budget	Actual	Budget	Manager	Curr Bud	Change \$	Curr Bud Change %
Wages							
510-110 Salary	135,383.00	146,040.55	132,108.00	162,716.00	30,608.00		23.17%
510-111 Regular	137,510.00	134,310.98	138,660.00	149,627.00	10,967.00		7.91%
510-112 Part-time	5,750.00	6,377.42	5,750.00	5,750.00	0.00		.00%
510-130 Overtime	4,371.00	10,441.32	6,000.00	6,000.00	0.00		.00%
Benefits							
520-210 Health Insurance	53,618.00	39,958.99	49,867.00	70,095.00	20,228.00		40.56%
520-220 Retirement	27,120.00	30,307.33	24,177.00	33,147.00	8,970.00		37.10%
520-230 FICA/Medicare	4,945.00	4,821.16	4,938.00	5,847.00	909.00		18.41%
520-235 Life Insurance	1,560.00	2,575.97	180.00	363.00	183.00		101.67%
520-240 Unemployment	2,500.00	1,002.89	2,500.00	2,500.00	0.00		.00%
520-250 Workers' Comp	164,077.00	148,240.42	150,000.00	120,000.00	-30,000.00		-20.00%
Travel & Training							
610-311 Training	2,500.00	1,977.00	2,500.00	3,000.00	500.00		20.00%
610-313 Transportation	2,885.00	1,980.95	2,135.00	5,000.00	2,865.00		134.19%
Added \$2,500 for City Manager travel stipend.							
610-314 Registration/Fees	3,470.00	459.00	4,605.00	5,000.00	395.00		8.58%
610-315 Lodging/Meals	2,000.00	288.00	2,150.00	2,500.00	350.00		16.28%
Dues/Subscriptions							
620-320 Membership Dues	8,029.00	7,368.97	8,065.00	10,000.00	1,935.00		23.99%
620-321 Subscriptions	1,500.00	1,134.15	1,615.00	1,615.00	0.00		.00%
Advertising							
630-330 Advertising	2,500.00	1,914.42	2,500.00	3,500.00	1,000.00		40.00%
Technology							
640-410 Hardware	0.00	800.35	2,500.00	2,500.00	0.00		.00%
Assessor Laptop and 2 Councilor iPads							

## FY23 Proposed Budget

### Expense

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
General Government / General Government CONT'D						
640-411 Software	13,821.00	14,830.00	15,318.00	16,878.00	1,560.00	10.18%
Vision Maint \$8,739, Vision Cloud \$4,124, CAI Webhosting \$2,400, ESRI/CAI GIS \$1,225, Misc Soft \$300						
640-412 Supplies	250.00	248.07	250.00	250.00	0.00	.00%
640-413 Cell Phones	1,155.00	870.90	1,165.00	1,950.00	785.00	67.38%
640-414 VOIP/Internet	1,935.00	1,790.25	2,030.00	2,030.00	0.00	.00%
Materials/Supplies						
650-431 Office Supplies	5,500.00	3,417.15	5,500.00	7,500.00	2,000.00	36.36%
Added \$2k for chairs.						
650-432 Postage	9,750.00	12,320.67	9,750.00	10,000.00	250.00	2.56%
650-459 Break Room Supplies	250.00	100.21	250.00	250.00	0.00	.00%
Equipment & Maint						
660-510 Miscellaneous	9,295.00	5,466.29	9,295.00	11,935.00	2,640.00	28.40%
Voting Machines & programming - added \$2,640 for election booths.						
Prof Services						
690-610 Other Contractual	1,900.00	1,078.50	1,900.00	2,500.00	600.00	31.58%
690-612 Legal	25,000.00	40,746.75	30,000.00	25,000.00	-5,000.00	-16.67%
690-613 Printing & Binding	6,000.00	3,557.69	6,000.00	6,000.00	0.00	.00%
Includes GIS mapping, annual report, misc.						
690-616 Audit	21,750.00	16,750.00	21,750.00	25,000.00	3,250.00	14.94%
New audit services (bids not back at time of budget).						
690-617 Assessor	48,875.00	47,600.00	48,875.00	51,750.00	2,875.00	5.88%
Contractual						
690-619 Filing Fees	3,000.00	6,407.12	4,000.00	4,000.00	0.00	.00%
690-620 Security & Alarm	276.00	276.00	276.00	300.00	24.00	8.70%
Special Projects						
710-710 Special Projects	0.00	0.00	0.00	90,000.00	90,000.00	100.00%
\$90,000 1st year of 4-year Reval plan (last Reval was in 2008)						
Other						

## FY23 Proposed Budget

### Expense

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
910-930 Contingency	30,000.00	16,003.27	55,000.00	30,000.00	-25,000.00	-45.45%
Increase for CM salary negotiations.						
910-940 Employee Recognition	2,000.00	2,976.41	3,000.00	3,000.00	0.00	.00%
910-955 Property & Casualty Insur Added 5%	76,000.00	62,340.15	78,130.00	82,036.00	3,906.00	5.00%
910-980 Food	750.00	1,003.92	750.00	750.00	0.00	.00%
General Government	817,225.00	777,783.22	833,489.00	960,289.00	126,800.00	15.21%



## FY23 Proposed Budget

### Expense

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Technology / Technology						
Wages						
510-110 Salary	7,854.00	7,975.39	5,246.00	15,600.00	10,354.00	197.37%
Benefits						
520-210 Health Insurance	2,435.00	1,914.78	1,238.00	0.00	-1,238.00	-100.00%
520-220 Retirement	0.00	0.00	262.00	0.00	-262.00	-100.00%
520-230 FICA/Medicare	114.00	79.27	76.00	226.00	150.00	197.37%
Technology						
640-410 Hardware	6,545.00	5,478.87	6,545.00	5,028.00	-1,517.00	-23.18%
New firewall City Hall.						
640-411 Software	19,353.00	19,577.67	20,083.00	31,177.00	11,094.00	55.24%
TRIO-\$14,746 (includes web hosting)/Barracuda-\$3,138/Sophos (2years)-\$3,813/Axcient Backup (1 year)-\$5,527/Axcient Appliance Warranty (1 year)-\$2,355/License Certificate for Exchange-\$262/VMWare-\$1,336						
640-412 Supplies	500.00	159.60	500.00	500.00	0.00	.00%
Equipment & Maint						
660-510 Miscellaneous	6,000.00	0.00	6,000.00	6,000.00	0.00	.00%
Replacement of four security cameras.						
Prof Services						
690-610 Other Contractual	28,749.00	29,832.96	28,948.00	28,948.00	0.00	.00%
Photocopier maint. \$5,000/Photocopier overages \$2,500/CMC Camera maint. \$7,228/CMC fob maint. \$1,920/CMC phone maint. \$2,330 (includes moves and changes)/Postage machine lease \$2,140/Video Streaming (Earth Channel) \$4,995-HD/CivicPlus (web hosting) \$2,835						
690-638 Technology Services	22,000.00	22,000.00	36,000.00	22,000.00	-14,000.00	-38.89%
200 hours @ \$110/hour (\$22,000) API and subcontracted IT services of \$14,000.						
Special Projects						
710-710 Special Projects	0.00	0.00	31,375.00	8,800.00	-22,575.00	-71.95%
Server Upgrades						
Debt						
810-812 Leases	0.00	0.00	6,000.00	10,000.00	4,000.00	66.67%
Annual copier lease for all departments.						

**FY23 Proposed Budget**

**Expense**

	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 13-30 Technology / Technology CONT'D	93,550.00	87,018.54	142,273.00	128,279.00	-13,994.00	-9.84%
Technology						



# Technology

ID	Class	Project Title	Year Purchased	Replacement Year	Est. Replacement Cost	FY22	FY23	FY24	FY25	FY26	FY27
<b>CURRENT &amp; FUTURE PROPOSED DEBT</b>											
	Technology	Phone System	2012	2022	\$ 15,000.00						
	Technology	Server (with licensing)	2016	2023	\$ 38,000.00	\$ 6,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
	Lease	Technology Copiers									
<b>TOTALS</b>						\$ 53,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
<b>DEPARTMENT PROPOSED</b>											
<b>TOTAL NEW DEBT</b>						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTALS</b>						\$ 6,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00



## FY23 Proposed Budget

### Expense

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 14-40 Public Safety / Police						
Wages						
510-110 Salary	71,985.00	72,137.13	74,148.00	79,810.00	5,662.00	7.64%
510-111 Regular	598,414.00	599,788.87	622,524.00	669,973.00	47,449.00	7.62%
510-120 Holiday Pay	31,342.00	33,151.42	31,342.00	32,000.00	658.00	2.10%
510-130 Overtime	76,396.00	9,475.65	80,000.00	84,000.00	4,000.00	5.00%
510-131 OT-Vacation Replacement	0.00	15,658.87	0.00	0.00	0.00	.00%
510-132 OT-Sick Replacement	0.00	19,736.66	0.00	0.00	0.00	.00%
510-133 OT-Comp Replacement	0.00	653.07	0.00	0.00	0.00	.00%
510-138 OT-Other	0.00	31,761.40	0.00	0.00	0.00	.00%
510-139 OT-Court	0.00	963.08	0.00	0.00	0.00	.00%
510-140 Police Outside Detail	0.00	-10,955.00	0.00	0.00	0.00	.00%
Benefits						
520-210 Health Insurance	195,179.00	184,311.24	180,876.00	206,975.00	26,099.00	14.43%
520-220 Retirement	87,630.00	61,697.44	98,355.00	105,340.00	6,985.00	7.10%
520-230 FICA/Medicare	12,725.00	13,461.99	13,182.00	14,058.00	876.00	6.65%
520-235 Life Insurance	0.00	0.00	0.00	220.00	220.00	100.00%
520-270 Clothing	11,200.00	6,050.54	12,000.00	12,000.00	0.00	.00%
Travel & Training						
610-313 Transportation	1,000.00	110.50	1,000.00	1,200.00	200.00	20.00%
610-314 Registration/Fees	11,200.00	6,257.50	6,200.00	8,500.00	2,300.00	37.10%
New employee to BLETP (\$5,500), Chiefs training & conferences and on-line training						
610-315 Lodging/Meals	3,000.00	415.44	3,000.00	3,000.00	0.00	.00%
Dues/Subscriptions						
620-320 Membership Dues	800.00	1,105.00	1,050.00	1,050.00	0.00	.00%
Various Chiefs, RAD, and SRO dues						
Advertising						
630-335 Outreach	600.00	0.00	600.00	600.00	0.00	.00%

### FY23 Proposed Budget

#### Expense

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
14-40 Public Safety / Police CONTD						
Technology						
640-410 Hardware	2,000.00	2,048.48	3,000.00	4,200.00	1,200.00	40.00%
\$2,000 Cruiser laptop and \$1,000 standby desktop computer.						
640-411 Software	7,912.00	10,192.03	11,550.00	12,050.00	500.00	4.33%
\$5,800 IMC, \$1200K GPS, \$1,050 KSO, \$400 .GOV, \$3,600 Nixle						
640-412 Supplies	1,300.00	518.09	1,300.00	1,300.00	0.00	.00%
CDs and DVDs						
640-413 Cell Phones	4,100.00	3,375.90	3,343.00	3,343.00	0.00	.00%
4 Cell Phones & 5 Air Cards						
640-414 VOIP/Internet	2,718.00	3,100.29	3,747.00	3,747.00	0.00	.00%
Materials/Supplies						
650-430 Miscellaneous	4,450.00	7,018.18	7,500.00	8,250.00	750.00	10.00%
\$5,000 Ammo, \$400 Title Books, \$500 Evidence Supplies, \$300 Fire Extinguisher Maint., \$300 Parking Enforcement Supplies, \$1,000 less lethal munitions. Inflation Cost Increase						
650-431 Office Supplies	900.00	1,300.36	900.00	900.00	0.00	.00%
Office Supplies						
650-432 Postage	400.00	53.45	400.00	400.00	0.00	.00%
Equipment & Maint						
660-510 Miscellaneous	6,850.00	7,522.44	4,200.00	5,000.00	800.00	19.05%
\$1,500 Bullet Proof Vests, \$500 Flashlights, \$700 Duty Gear, \$1,500 Weapon Repairs, Inflation increase for costs						
660-511 Radios & Repairs	8,000.00	5,262.40	6,000.00	6,000.00	0.00	.00%
\$2,500 Mobile Radio and \$3,500 Portable Radios and supplies.						
660-519 LH Tower Maintenance	2,000.00	2,000.00	2,000.00	2,000.00	0.00	.00%
660-520 Tasers	4,100.00	4,067.00	4,100.00	4,100.00	0.00	.00%
Annual Maintenance and Upgrade agreement.						
Vehicles & Maint						
680-560 Repairs/Maint.	17,000.00	18,027.95	8,725.00	21,525.00	12,800.00	146.70%
\$9000 Repairs, \$125 Inspections, \$400 Car Wash supplies, \$12K vehicle set-up/tear-down.						
680-561 Fuel	20,000.00	17,836.47	20,000.00	28,000.00	8,000.00	40.00%
SAD#11 Cost of Fuel 40% increase projected						

## FY23 Proposed Budget

### Expense

	2021	2021	2022	2023	Man Req vs"		Man Req vs
	Budget	Actual	Budget	Manager	Curr Bud	Change \$	Change %
Dept/Div: 14-40 Public Safety / Police CONT'D							
680-562 Tires	3,500.00	2,744.76	4,000.00	5,000.00	1,000.00		25.00%
680-564 Radars	0.00	0.00	0.00	2,500.00	2,500.00		100.00%
Prof Services							
690-611 Medical Testing	1,400.00	135.00	1,400.00	1,400.00	0.00		.00%
690-613 Printing & Binding	175.00	0.00	0.00	0.00	0.00		.00%
690-618 Dispatching	147,997.00	148,000.00	141,784.00	141,784.00	0.00		.00%
690-621 Humane Society	9,686.00	9,802.00	10,382.00	10,382.00	0.00		.00%
Per capita rate went from \$1.59 to \$1.75 effective 1/1/21							
690-626 Light Repairs	2,000.00	435.75	2,000.00	3,000.00	1,000.00		50.00%
690-633 Contractor Services	0.00	0.00	2,500.00	2,500.00	0.00		.00%
Contracted consultation services with Dirigo Safety to update all Gardiner PD policies so that Gardiner PD can move towards State Accreditation. This cost is actually \$5K spread over two fiscal years.							
Special Projects							
710-710 Special Projects	0.00	0.00	11,500.00	12,000.00	500.00		4.35%
Purchase of an additional two pole mounted speed capturing devices similar to the two devices that were appropriated in 2022. (\$4k each) Officer room renovation and furniture purchase (\$4k)							
Debt							
810-810 Principal	4,126.00	4,126.00	31,289.00	37,423.00	6,134.00		19.60%
Police	1,352,085.00	1,293,347.35	1,405,897.00	1,535,530.00	129,633.00		9.22%



# Police Department

ID	Class	Project Title	Year Purchased	Replacement Year	Est. Replacement Cost	FY22	FY23	FY24	FY25	FY26	FY27
<b>CURRENT &amp; FUTURE PROPOSED DEBT</b>											
	Equipment	Speed Trailer (refurb in FY22 and replace in FY28)	2007	2028	\$ 14,800.00						
	Equipment	Variable Message Board	2012	2027	\$ 15,000.00						\$ 15,000.00
	Transfer	Radio Repeater System (Annual Transfer to LH Tower)	2018		\$ 18,500.00	\$ 4,126.46					
	One Time Vehicle	2016 SUV-1088-ACO (marked)	2016	2023	\$ 29,000.00						
	One Time Vehicle	2016 SUV (unmarked Black) Chiefs Car	2016	2024	\$ 29,000.00		\$ 36,000.00				
	One Time Vehicle	2016 Sedan-890-SRO (marked)	2017	2025	\$ 29,000.00				\$ 37,000.00		
	One Time Vehicle	2017 SUV-2488-SRO (marked)	2017	2026	\$ 29,000.00					\$ 37,000.00	
	One Time Vehicle	2020 Ford Explorer-2600 (marked)	2020	2027	\$ 32,179.00						\$ 38,000.00
	One Time Vehicle	2019 Ford Explorer-2512 (White unmarked)	2019		\$ 29,985.00						
	Lease	2020 Ford Explorer-917 (marked)	2020		\$ 33,804.00	\$ 8,876.35	\$ 8,876.35	\$ 8,876.35	\$ 8,876.35		
	Equipment	In-Car and Body Worn Camera Upgrade				\$ 17,531.00	\$ 17,531.00	\$ 17,531.00	\$ 17,531.00	\$ 17,531.00	
<b>TOTALS</b>					\$ 260,268.00	\$ 30,533.81	\$ 26,407.35	\$ 62,407.35	\$ 63,407.35	\$ 54,531.00	\$ 53,000.00
<b>DEPARTMENT PROPOSED</b>											
	Lease	Vehicle		2022	\$ 30,000.00		\$ 11,016.00	\$ 11,016.00	\$ 11,016.00		
<b>TOTAL NEW DEBT</b>					\$ 30,000.00	\$ -	\$ 11,016.00	\$ 11,016.00	\$ 11,016.00	\$ -	\$ -





### FY23 Proposed Budget

#### Expense

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
14-45 Public Safety / Fire						
Wages						
510-110 Salary	37,288.00	9,361.97	39,263.00	39,364.00	101.00	.26%
510-111 Regular	278,819.00	301,397.23	280,504.00	385,137.00	104,633.00	37.30%
510-117 Call Crew	5,000.00	6,607.10	5,000.00	5,000.00	0.00	.00%
510-130 Overtime	59,038.00	8,692.85	65,000.00	85,000.00	20,000.00	30.77%
510-131 OT-Vacation Replacement	0.00	26,723.58	0.00	0.00	0.00	.00%
510-132 OT-Sick Replacement	0.00	12,027.73	0.00	0.00	0.00	.00%
510-133 OT-Comp Replacement	0.00	7,962.68	0.00	0.00	0.00	.00%
510-134 OT-Richmond	0.00	0.00	56,046.00	0.00	-56,046.00	-100.00%
510-138 OT-Other	0.00	49,299.48	0.00	0.00	0.00	.00%
Benefits						
520-210 Health Insurance	102,862.00	83,887.95	107,245.00	146,408.00	39,163.00	36.52%
520-220 Retirement	43,499.00	100,841.70	58,972.00	68,171.00	9,199.00	15.60%
520-230 FICA/Medicare	5,822.00	6,437.66	6,774.00	7,770.00	996.00	14.70%
520-235 Life Insurance	201.00	0.00	76.00	76.00	0.00	.00%
520-270 Clothing	3,500.00	2,045.51	3,500.00	3,500.00	0.00	.00%
Travel & Training						
610-313 Transportation	1,000.00	17.50	1,000.00	2,000.00	1,000.00	100.00%
610-314 Registration/Fees	8,750.00	-796.00	3,750.00	10,000.00	6,250.00	166.67%
Increased for new hire training FY23.						
610-315 Lodging/Meals	1,500.00	23.34	1,500.00	2,000.00	500.00	33.33%
Dues/Subscriptions						
620-320 Membership Dues	625.00	458.25	625.00	625.00	0.00	.00%
Advertising						
630-330 Advertising	1,000.00	128.61	1,000.00	1,000.00	0.00	.00%
Technology						

## FY23 Proposed Budget

### Expense

Dept/Div: 14-45 Public Safety / Fire CONT'D	2021	2021	2022	2023	Man Req vs"	
	Budget	Actual	Budget	Manager	Curr Bud	Man Req vs
					Change \$	Change %
640-411 Software	2,050.00	1,340.50	1,800.00	2,010.00	210.00	11.67%
Aladtec \$1,500 and I Am Respond \$230, GPS \$280						
640-412 Supplies	200.00	114.82	200.00	200.00	0.00	.00%
640-413 Cell Phones	569.00	662.69	400.00	1,080.00	680.00	170.00%
640-414 VOIP/Internet	1,648.00	1,554.35	1,750.00	1,750.00	0.00	.00%
Materials/Supplies						
650-430 Miscellaneous	180.00	226.27	180.00	180.00	0.00	.00%
650-431 Office Supplies	300.00	47.70	300.00	300.00	0.00	.00%
650-432 Postage	200.00	52.60	200.00	200.00	0.00	.00%
650-442 Cleaning Supplies	400.00	368.69	400.00	400.00	0.00	.00%
Equipment & Maint						
660-510 Miscellaneous	10,800.00	11,174.76	10,800.00	11,500.00	700.00	6.48%
SCBA maint and testing \$1,750, Hose replacement \$3,800, Salvage covers and small tools \$1,000, Cascade maint \$750, Hose testing \$3,100, Winch inspection \$500						
660-511 Radios & Repairs	2,000.00	226.67	2,000.00	2,000.00	0.00	.00%
660-517 Turnout Gear	10,100.00	1,788.04	2,000.00	18,500.00	16,500.00	825.00%
660-519 LH Tower Maintenance	1,000.00	1,000.00	1,000.00	1,000.00	0.00	.00%
Buildings & Grounds						
670-537 Repairs/Maint.	2,000.00	3,899.70	2,000.00	2,000.00	0.00	.00%
670-542 Fire Hydrants	319,786.00	234,390.00	321,896.00	321,896.00	0.00	.00%
Vehicles & Maint						
680-560 Repairs/Maint.	13,000.00	12,717.79	13,000.00	15,000.00	2,000.00	15.38%
Annual pump testing for E1 and E2, annual ladder testing, and historical.						
680-561 Fuel	3,250.00	4,080.43	4,000.00	5,600.00	1,600.00	40.00%
Fuel Depot advised 40% increase.						
680-562 Tires	2,400.00	1,044.37	2,400.00	3,000.00	600.00	25.00%
680-565 Boat	500.00	2,286.10	1,500.00	1,500.00	0.00	.00%
Bottom paint and winterization costs.						

## FY23 Proposed Budget

### Expense

	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 14-45 Public Safety / Fire CONT'D						
Prof Services						
690-611 Medical Testing	1,250.00	820.45	1,250.00	2,100.00	850.00	68.00%
4 new hires, Testing \$100 per employee includes Chief.						
690-618 Dispatching	3,699.00	3,700.00	3,545.00	3,545.00	0.00	.00%
Special Projects						
710-710 Special Projects	0.00	0.00	34,000.00	0.00	-34,000.00	-100.00%
Debt						
810-810 Principal	122,355.00	118,779.22	118,429.00	140,713.00	22,284.00	18.82%
Included Pumper approval						
Other						
910-960 Ambulance Services	114,708.00	114,025.61	113,651.00	169,385.00	55,734.00	49.04%
City of Gardiner Ambulance Contract Amount = Uncollectible plus base gives annual total. See FY23 Ambulance Budget.						
Fire	1,161,299.00	1,129,417.90	1,266,956.00	1,459,910.00	192,954.00	15.23%



Fire Department												
ID	Class	Project Title	Score	Year Purchased	Replacement Year	Est. Replacement Cost	FY22	FY23	FY24	FY25	FY26	FY27
<b>CURRENT &amp; FUTURE PROPOSED DEBT</b>												
FB	Equipment	Elite Thermal Imager w/charger				\$ 12,000.00						
Debt	Vehicle	Meritime Boat w/trailer		2017		\$ 43,000.00						
Debt	Equipment	Pierce Ladder Truck		2010	2035	\$ 1,000,000.00	\$ 57,508.00	\$ 58,501.39	\$ 54,671.18	\$ 53,284.29	\$ 51,855.86	
Debt	Equipment	Infrared Camera		2011		\$ 10,000.00						
Debt	Equipment	18 Airpacks		2015	2025	\$ 150,000.00	\$ 13,398.77			\$ 15,000.00		
Debt	Vehicle	Pierce Fire Truck (E1)/Grant Match		2017	2026	\$ 200,000.00	\$ 33,840.57					
Lease	Vehicle	Chevy Tahoe (50/50 split)		2018	2033	\$ 22,500.00	\$ 4,730.36					
FB	Vehicle	RAM 2500		2018		\$ 33,829.00						
Lease	Equipment	14 Portable Radios & Radio System Upgrade (1/2)		2020		\$ 30,194.00	\$ 5,980.67	\$ 5,980.67	\$ 5,980.67	\$ 5,980.67		
<b>TOTALS</b>						\$ 1,501,523.00	\$ 115,458.37	\$ 64,482.06	\$ 60,651.85	\$ 74,264.96	\$ 51,855.86	\$ -
<b>DEPARTMENT PROPOSED</b>												
Debt	Vehicle	1991 Pierce Fire Truck (E2) - 20 year lease		1991		\$ 950,000.00		\$ 76,231.00	\$ 76,231.00	\$ 76,231.00	\$ 76,231.00	\$ 76,231.00
<b>TOTAL NEW DEBT</b>						\$ 950,000.00	\$ -	\$ 76,231.00	\$ 76,231.00	\$ 76,231.00	\$ 76,231.00	\$ 76,231.00
<b>GRAND TOTALS</b>						\$ 1,501,523.00	\$ 115,458.37	\$ 140,713.06	\$ 136,882.85	\$ 150,495.96	\$ 128,086.86	\$ 76,231.00



## FY23 Proposed Budget

### Expense

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Public Works / Buildings & Grounds						
Wages						
510-111 Regular	90,713.00	89,639.21	94,229.00	95,002.00	773.00	.82%
510-114 Temporary/Seasonal	12,500.00	13,382.29	16,150.00	17,360.00	1,210.00	7.49%
510-130 Overtime	12,534.00	9,608.14	12,910.00	13,230.00	320.00	2.48%
Benefits						
520-210 Health Insurance	37,346.00	33,532.30	38,046.00	25,675.00	-12,371.00	-32.52%
520-220 Retirement	10,428.00	10,702.32	11,035.00	11,040.00	5.00	.05%
520-230 FICA/Medicare	2,453.00	4,780.79	2,789.00	2,897.00	108.00	3.87%
520-270 Clothing	2,500.00	2,499.22	2,500.00	2,500.00	0.00	.00%
Travel & Training						
610-313 Transportation	100.00	0.00	100.00	100.00	0.00	.00%
610-314 Registration/Fees	400.00	132.06	400.00	400.00	0.00	.00%
Advertising						
630-335 Outreach	400.00	41.84	400.00	400.00	0.00	.00%
Technology						
640-413 Cell Phones	600.00	612.96	700.00	700.00	0.00	.00%
640-414 VOIP/Internet	1,500.00	2,169.48	1,550.00	1,550.00	0.00	.00%
Materials/Supplies						
650-430 Miscellaneous	0.00	2,192.62	3,000.00	3,000.00	0.00	.00%
650-431 Office Supplies	250.00	175.99	250.00	250.00	0.00	.00%
650-438 Salt	4,500.00	0.00	3,500.00	2,500.00	-1,000.00	-28.57%
650-442 Cleaning Supplies	5,000.00	4,202.70	5,000.00	5,000.00	0.00	.00%
650-446 Community Events	2,500.00	3,693.04	3,500.00	3,000.00	-500.00	-14.29%
This line pays for supplies needed for downtown events.						
650-448 Parks	3,000.00	4,409.29	5,000.00	4,000.00	-1,000.00	-20.00%
650-450 Mulch	1,800.00	1,559.04	1,800.00	1,800.00	0.00	.00%
650-456 Construction Materials	2,000.00	2,423.69	2,000.00	2,000.00	0.00	.00%

## FY23 Proposed Budget

### Expense

Dept/Div: 15-50 Public Works / Buildings & Grounds CONT'D	2021	2021	2022	2023	Man Req vs"	Man Req vs
	Budget	Actual	Budget	Manager	Curr Bud Change \$	Curr Bud Change %
650-457 Safety Supplies	1,200.00	1,958.31	1,500.00	1,000.00	-500.00	-33.33%
650-458 Flags	1,500.00	1,493.38	1,500.00	1,500.00	0.00	.00%
Equipment & Maint						
660-510 Miscellaneous	9,000.00	9,801.41	9,000.00	8,000.00	-1,000.00	-11.11%
660-513 Mowing Equipment	7,000.00	6,870.17	7,000.00	5,000.00	-2,000.00	-28.57%
660-514 Small Power Tools	2,000.00	1,362.83	2,000.00	2,000.00	0.00	.00%
660-519 LH Tower Maintenance	1,000.00	1,773.71	1,000.00	1,000.00	0.00	.00%
660-521 Equip Rental	0.00	0.00	0.00	5,000.00	5,000.00	100.00%
Buildings & Grounds						
670-531 Heating Oil	0.00	0.00	2,000.00	2,500.00	500.00	25.00%
670-532 Natural Gas	12,200.00	10,343.04	12,200.00	14,000.00	1,800.00	14.75%
670-533 Propane	1,000.00	2,087.29	1,000.00	1,600.00	600.00	60.00%
Cost increase projected by MSD#11						
670-534 Electricity	54,000.00	36,916.42	40,000.00	35,000.00	-5,000.00	-12.50%
Savings from LED lights						
670-535 Water	4,200.00	2,421.74	4,200.00	3,000.00	-1,200.00	-28.57%
670-536 Sewer	2,100.00	1,362.03	2,100.00	2,100.00	0.00	.00%
670-537 Repairs/Maint.	10,000.00	10,751.46	12,000.00	10,000.00	-2,000.00	-16.67%
670-538 Roof Repairs	2,000.00	1,008.05	2,000.00	2,000.00	0.00	.00%
670-539 Sprinkler Service	1,200.00	320.00	500.00	500.00	0.00	.00%
670-540 Inspections	1,200.00	1,199.50	1,200.00	1,200.00	0.00	.00%
670-544 Safety Compliance	5,000.00	3,031.66	5,000.00	5,000.00	0.00	.00%
670-545 Downtown Sidewalk Maint	1,000.00	422.02	1,000.00	1,000.00	0.00	.00%
Vehicles & Maint						
680-560 Repairs/Maint.	6,000.00	2,569.03	6,000.00	5,000.00	-1,000.00	-16.67%
680-561 Fuel	6,000.00	5,103.80	6,000.00	8,400.00	2,400.00	40.00%
40% increase						



## FY23 Proposed Budget

### Expense

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs"		Man Req vs Curr Bud Change %
					Curr Bud	Change \$	
15-50 Public Works / Buildings & Grounds CONT'D							
Prof Services							
690-611 Medical Testing	1,000.00	1,167.00	1,000.00	1,000.00	0.00		.00%
690-623 Conservation Committee	2,000.00	350.00	0.00	0.00	0.00		.00%
690-624 Hatch Hill	58,000.00	58,000.00	58,000.00	58,000.00	0.00		.00%
690-625 Waste Removal	5,200.00	8,157.76	7,000.00	7,000.00	0.00		.00%
690-626 Light Repairs	5,200.00	4,986.04	10,000.00	10,000.00	0.00		.00%
690-627 Rail Trail	4,000.00	4,500.00	4,500.00	6,000.00	1,500.00		33.33%
Rail Trail Board of Supervisors is requesting a Portable Toilet be placed at the Gardiner end of the trail.							
690-633 Contractor Services	4,200.00	6,157.88	7,000.00	7,000.00	0.00		.00%
690-634 Tree Maintenance	2,500.00	2,900.00	2,500.00	2,500.00	0.00		.00%
690-646 Rug Cleaning	0.00	1,683.00	1,500.00	1,800.00	300.00		20.00%
Special Projects							
Debt							
810-810 Principal	62,056.00	61,899.68	51,500.00	50,433.00	-1,067.00		-2.07%
Buildings & Grounds	462,280.00	436,354.19	465,059.00	450,937.00	-14,122.00		-3.04%



# Buildings & Grounds

ID	Class	Project Title	Year Purchased	Replacement Year	Est. Replacement Cost	FY22	FY23	FY24	FY25	FY26	FY27
<b>CURRENT &amp; FUTURE PROPOSED DEBT</b>											
	Equipment	Detroit Diesel Generator	2004	2030	\$ 55,000.00						
	Vehicle	Chevy K3500 1-ton w/cap	2000								
	Vehicle	Chevy Silverado 3500 1-ton Black Dump	2015	2024	\$ 46,000.00	\$ 12,010.00	\$ 12,010.00	\$ 12,010.00	\$ 12,010.00	\$ 12,010.00	\$ 12,010.00
Debt	Vehicle	Chevy Silverado 1500 (PW Director)	2016	2025	\$ 28,000.00	\$ 7,853.00	\$ 7,853.00	\$ 7,853.00	\$ 7,853.00	\$ 7,853.00	\$ 7,853.00
Lease	Equipment	Kubota Tractor w/bucket and mowing deck	2016	2026	\$ 26,000.00					\$ 6,467.00	\$ 6,467.00
Lease	Equipment	Kubota Tractor w/bucket and mowing deck	2016	2026	\$ 26,000.00					\$ 6,467.00	\$ 6,467.00
FB	Vehicle	RAM 2500 (White Foreman)	2018	2028	\$ 34,829.00						
Debt	Infrastructure	LED Streetlight Conversion	2019		\$ 37,946.65	\$ 36,879.25	\$ 35,811.84	\$ 34,759.06	\$ 33,677.03	\$ 32,609.62	\$ 32,609.62
Lease	Equipment	Wacker Neuson Wheel Loader	2019		\$ 74,689.00	\$ 13,553.84	\$ 13,553.84	\$ 13,553.84	\$ 13,553.84		
<b>TOTALS</b>					\$ 264,518.00	\$ 51,500.49	\$ 50,433.09	\$ 61,375.68	\$ 68,175.90	\$ 60,007.03	\$ 58,939.62
<b>DEPARTMENT PROPOSED</b>											
					\$	\$	\$	\$	\$	\$	\$
<b>TOTAL NEW DEBT</b>					\$	\$	\$	\$	\$	\$	\$
<b>GRAND TOTALS</b>					\$ 51,500.49	\$ 50,433.09	\$ 61,375.68	\$ 68,175.90	\$ 60,007.03	\$ 58,939.62	\$ 58,939.62



## FY23 Proposed Budget

### Expense

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 15-55 Public Works / Highway						
Wages						
510-110 Salary	70,000.00	61,754.40	76,805.00	78,146.00	1,341.00	1.75%
510-111 Regular	308,092.00	311,412.85	337,517.00	330,450.00	-7,067.00	-2.09%
510-130 Overtime	64,602.00	40,842.30	66,540.00	68,200.00	1,660.00	2.49%
Benefits						
520-210 Health Insurance	108,553.00	82,141.51	106,675.00	129,532.00	22,857.00	21.43%
520-220 Retirement	44,712.00	40,582.01	49,529.00	48,633.00	-896.00	-1.81%
520-230 FICA/Medicare	6,419.00	5,839.36	6,973.00	6,914.00	-59.00	-.85%
520-235 Life Insurance	2,661.00	2,658.26	1,886.00	1,798.00	-88.00	-4.67%
520-270 Clothing	4,500.00	4,742.00	5,000.00	5,000.00	0.00	.00%
Travel & Training						
610-313 Transportation	600.00	136.60	600.00	600.00	0.00	.00%
610-314 Registration/Fees	600.00	227.06	600.00	600.00	0.00	.00%
610-315 Lodging/Meals	600.00	44.30	600.00	600.00	0.00	.00%
Dues/Subscriptions						
620-320 Membership Dues	225.00	488.00	500.00	775.00	275.00	55.00%
Advertising						
630-330 Advertising	250.00	0.00	250.00	250.00	0.00	.00%
Technology						
640-410 Hardware	1,750.00	2,420.45	750.00	750.00	0.00	.00%
2-year maintenance on firewall (\$750).						
640-411 Software	4,600.00	2,302.00	1,225.00	1,500.00	275.00	22.45%
650/GIS(CAI), 575/ESRI GIS (removed GPS expense)						
640-412 Supplies	400.00	89.36	400.00	400.00	0.00	.00%
640-413 Cell Phones	1,770.00	1,120.17	1,770.00	1,770.00	0.00	.00%
640-414 VOIP/Internet	2,390.00	1,922.74	1,550.00	2,000.00	450.00	29.03%
Materials/Supplies						

### FY23 Proposed Budget

#### Expense

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
15-55 Public Works / Highway CONT'D						
650-430 Miscellaneous	4,000.00	4,027.73	5,000.00	5,000.00	0.00	.00%
650-431 Office Supplies	500.00	185.14	500.00	500.00	0.00	.00%
650-432 Postage	50.00	0.00	50.00	50.00	0.00	.00%
650-437 Sand	25,000.00	20,352.80	5,000.00	4,000.00	-1,000.00	-20.00%
650-438 Salt	95,000.00	55,041.91	100,000.00	95,000.00	-5,000.00	-5.00%
650-439 Liquid Calcium	500.00	0.00	500.00	500.00	0.00	.00%
650-440 Asphalt	3,000.00	3,000.00	3,000.00	5,000.00	2,000.00	66.67%
650-441 Cold Patch	3,000.00	1,003.41	3,000.00	3,000.00	0.00	.00%
650-442 Cleaning Supplies	2,000.00	1,171.44	2,000.00	1,000.00	-1,000.00	-50.00%
650-443 Signs	4,500.00	4,267.98	4,500.00	3,500.00	-1,000.00	-22.22%
650-451 Culverts/Structure	19,000.00	2,005.96	19,000.00	15,000.00	-4,000.00	-21.05%
650-452 Shop Tools	1,500.00	3,799.12	1,500.00	1,000.00	-500.00	-33.33%
650-453 Mechanic Tools	3,000.00	2,445.81	3,000.00	2,500.00	-500.00	-16.67%
650-457 Safety Supplies	1,000.00	1,762.28	1,500.00	1,000.00	-500.00	-33.33%
650-460 Oxy-Acetylene	750.00	0.00	750.00	750.00	0.00	.00%
Equipment & Maint						
660-510 Miscellaneous	27,000.00	27,056.42	30,000.00	25,000.00	-5,000.00	-16.67%
660-514 Small Power Tools	1,500.00	292.63	1,500.00	1,000.00	-500.00	-33.33%
660-515 Chains	5,000.00	4,750.00	0.00	0.00	0.00	.00%
660-516 Cutting Edges	8,500.00	8,416.01	8,500.00	8,000.00	-500.00	-5.88%
660-519 LH Tower Maintenance	1,000.00	1,000.00	1,000.00	1,000.00	0.00	.00%
Buildings & Grounds						
670-533 Propane	10,000.00	6,629.55	10,000.00	12,000.00	2,000.00	20.00%
Inflation increase						
670-534 Electricity	3,800.00	3,196.54	3,800.00	3,800.00	0.00	.00%
670-535 Water	1,000.00	1,333.81	1,000.00	1,000.00	0.00	.00%
670-536 Sewer	800.00	372.19	800.00	800.00	0.00	.00%

## FY23 Proposed Budget

### Expense

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
15-55 Public Works / Highway CONT'D						
670-537 Repairs/Maint.	4,500.00	4,701.10	4,500.00	3,000.00	-1,500.00	-33.33%
670-538 Roof Repairs	3,600.00	2,319.56	3,600.00	3,600.00	0.00	.00%
670-540 Inspections	900.00	876.50	900.00	900.00	0.00	.00%
Vehicles & Maint						
680-560 Repairs/Maint.	36,000.00	38,312.76	36,000.00	30,000.00	-6,000.00	-16.67%
680-561 Fuel	40,000.00	23,900.44	35,000.00	45,000.00	10,000.00	28.57%
Price increase due to inflation 40%						
680-562 Tires	5,000.00	3,165.56	5,000.00	5,000.00	0.00	.00%
680-563 Lube/Oil	5,000.00	3,776.90	5,000.00	5,000.00	0.00	.00%
Prof Services						
690-611 Medical Testing	1,500.00	2,334.59	2,000.00	2,000.00	0.00	.00%
690-613 Printing & Binding	100.00	0.00	100.00	100.00	0.00	.00%
690-630 Paving	7,500.00	6,116.74	215,000.00	250,000.00	35,000.00	16.28%
690-631 Road Striping/Paint	22,000.00	1,131.41	22,000.00	25,000.00	3,000.00	13.64%
Increased cost of paint						
690-632 Roadside Mowing	3,200.00	3,300.00	3,200.00	4,500.00	1,300.00	40.62%
Increase in contract price						
690-633 Contractor Services	16,400.00	3,415.64	16,400.00	16,400.00	0.00	.00%
690-634 Tree Maintenance	10,000.00	3,229.00	10,000.00	10,000.00	0.00	.00%
690-635 Fall Clean-up	4,000.00	3,822.16	4,000.00	4,000.00	0.00	.00%
690-641 Engineering	5,000.00	0.00	5,000.00	5,000.00	0.00	.00%
690-642 Stormwater Control	20,000.00	0.00	20,000.00	15,000.00	-5,000.00	-25.00%
Special Projects						
710-710 Special Projects	0.00	0.00	15,000.00	15,000.00	0.00	.00%
Bathroom upgrade and Generator						
Debt						
810-810 Principal	438,199.00	434,450.45	381,476.00	437,632.00	56,156.00	14.72%

### FY23 Proposed Budget

#### Expense

	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 15-55 Public Works / Highway CONT'D						
Other						
910-945 Fuel Depot	6,500.00	4,626.59	6,500.00	6,500.00	0.00	.00%
Highway	1,473,523.00	1,250,313.50	1,655,746.00	1,751,950.00	96,204.00	5.81%



**Public Works**

ID	Class	Project Title	Year Purchased	Replacement Year	Est. Replacement Cost	FY22	FY23	FY24	FY25	FY26	FY27	
<b>CURRENT &amp; FUTURE PROPOSED DEBT</b>												
Debt	Vehicle	F250 3/4 Ton Truck	2012	2023	\$ 30,000.00			\$ 6,550.00	\$ 6,550.00	\$ 6,550.00	\$ 6,550.00	
FB	Vehicle	F350 One-Ton Plow Truck	2016	2026	\$ 48,000.00					\$ 10,500.00	\$ 10,500.00	
	Vehicle	Int. Dump Truck	2010	Spare	\$ 170,000.00							
Lease	Vehicle	Western Star Plow w/sander	2015	2025	\$ 205,000.00	\$ 25,345.80	\$ 25,345.80		\$ 40,420.00	\$ 40,420.00	\$ 40,420.00	
Lease	Vehicle	Freightliner Plow w/sander	2018	2028	\$ 175,000.00							
	Equipment	Sweeper	2008									
	Equipment	John Deere Loader w/plow	2003	2025	\$ 142,000.00				\$ 28,000.00	\$ 28,000.00	\$ 28,000.00	
	Equipment	1988 Grader	2008	2024	\$ 280,000.00			\$ 32,800.00	\$ 32,800.00	\$ 32,800.00	\$ 32,800.00	
Debt	Equipment	Snowthrower	2012	2035	\$ 125,000.00							
Lease	Equipment	Excavator w/trailer (\$116K less \$20K trade-in)	2018	2033	\$ 60,100.00	\$ 13,157.48	\$ 13,157.48					
Debt	Equipment	Wacker Sidewalk Tractor	2014	2027	\$ 75,000.00							
Lease	Vehicle	Roller	2016		\$ 16,000.00						\$ 16,400.00	
Lease	Equipment	Vehicle lift for garage (replaces 25 year old lift)	2016		\$ 13,600.00							
Debt	Infrastructure	Northwest Quadrant	2007	N/A	\$ -	\$ 19,831.67	\$ 19,841.72	\$ 18,488.69	\$ 17,693.28	\$ 17,671.98	\$ 16,955.36	
Debt	Infrastructure	Harrison Ave	2011	N/A	\$ -	\$ 16,725.57	\$ 16,214.81	\$ 11,652.68	\$ 11,513.21	\$ 11,288.04	\$ 11,010.76	
Debt	Infrastructure	Highland Avenue Project	2015	N/A	\$ -							
Debt	Infrastructure	Roads (3s & 4s)			\$ 1,352,947.00	\$ 149,574.64	\$ 147,909.60	\$ 146,724.00	\$ 144,517.95	\$ 142,790.51	\$ -	
Debt	Infrastructure	Sidewalks (Critical)			\$ 655,000.00	\$ 54,440.52	\$ 53,818.74	\$ 53,187.74	\$ 52,547.83	\$ 51,897.99	\$ 51,238.52	
Debt	Equipment	Volvo Loader	2018		\$ 155,526.00	\$ 24,370.82	\$ 23,574.40	\$ 22,777.97	\$ 21,981.56			
Lease	Vehicle	Freightliner Plow w/sander	2020	2030	\$ 156,569.00	\$ 26,289.26	\$ 26,289.26	\$ 26,289.26	\$ 26,289.26	\$ 26,289.26	\$ 26,289.26	
Lease	Vehicle	Freightliner Plow w/sander	2021	2031	\$ 153,283.00	\$ 32,222.46	\$ 32,222.46	\$ 32,222.46	\$ 32,222.46	\$ 32,222.46	\$ 32,222.46	
Lease	Vehicle	International Plow w/sander			\$ 168,000.00	\$ 38,804.00	\$ 38,804.00	\$ 38,804.00	\$ 38,804.00	\$ 38,804.00	\$ 38,804.00	
Lease	Vehicle	3/4 Ton Sewer/Service Truck (split w/WW)			\$ 42,095.00	\$ 6,352.00	\$ 3,891.00	\$ 3,891.00	\$ 3,891.00	\$ 3,891.00	\$ 3,891.00	
Lease	Vehicle	1 Ton 4 wheel drive truck flat bed dump body			\$ 42,215.00	\$ 13,166.00	\$ 7,691.00	\$ 7,691.00	\$ 7,691.00	\$ 7,691.00	\$ 7,691.00	
Debt	Infrastructure	Mill & Fill & Retaining Wall			\$ 125,000.00	\$ -	\$ 28,872.00	\$ 28,872.00	\$ 28,872.00	\$ 28,872.00	\$ 28,872.00	
<b>TOTALS</b>						\$ 4,190,135.00	\$ 381,476.22	\$ 437,632.27	\$ 429,450.80	\$ 465,793.55	\$ 453,398.98	\$ 281,550.64
<b>DEPARTMENT PROPOSED</b>												
Denise Brown: Brunswick/Bridge/Wall 60/40 split with DOT. City Administered project. Max \$300 Dot/\$200 City												
Council approved \$175K in FY21, with first payment due in FY22. City signed agreement for maximum of \$200K.												
<b>TOTAL NEW DEBT</b>						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTALS</b>						\$ 381,476.22	\$ 437,632.27	\$ 429,450.80	\$ 465,793.55	\$ 453,398.98	\$ 281,550.64	\$ -



## FY23 Proposed Budget

### Expense

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 16-60 Library / Library						
Wages						
510-110 Salary	57,596.00	50,540.95	65,000.00	71,760.00	6,760.00	10.40%
510-111 Regular	187,545.00	193,409.91	201,312.00	202,452.00	1,140.00	.57%
510-112 Part-time	41,010.00	30,473.78	40,339.00	40,835.00	496.00	1.23%
Benefits						
520-210 Health Insurance	68,076.00	69,747.08	69,373.00	70,753.00	1,380.00	1.99%
520-220 Retirement	18,942.00	18,873.09	28,522.00	27,970.00	-552.00	-1.94%
520-230 FICA/Medicare	6,692.00	4,874.98	7,101.00	7,100.00	-1.00	-.01%
520-235 Life Insurance	140.00	158.51	166.00	158.00	-8.00	-4.82%
Travel & Training						
610-311 Training	0.00	0.00	500.00	2,500.00	2,000.00	400.00%
Merged with 16.60.610.314						
610-313 Transportation	500.00	0.00	500.00	750.00	250.00	50.00%
610-314 Registration/Fees	2,000.00	175.00	2,000.00	0.00	-2,000.00	-100.00%
Dues/Subscriptions						
620-320 Membership Dues	300.00	300.00	600.00	500.00	-100.00	-16.67%
Technology						
640-410 Hardware	3,780.00	5,049.36	2,200.00	6,500.00	4,300.00	195.45%
Replace two computers (\$1,100 each) and server room upgrades.						
640-411 Software	543.00	523.80	543.00	750.00	207.00	38.12%
Firewall and Barracuda						
640-413 Cell Phones	800.00	330.53	1,100.00	2,400.00	1,300.00	118.18%
Includes 4 portable wifi to lend out to library patrons.						
640-414 VOIP/Internet	1,200.00	1,045.13	1,200.00	1,200.00	0.00	.00%
Materials/Supplies						
650-431 Office Supplies	4,500.00	4,699.96	4,500.00	8,000.00	3,500.00	77.78%
\$4K for office supplies and an added \$4K for book processing supplies.						
650-432 Postage	1,200.00	479.11	1,200.00	1,200.00	0.00	.00%

## FY23 Proposed Budget

### Expense

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 16-60 Library / Library CONT'D						
650-433 Books/CDs/Magazines	22,000.00	28,791.03	25,000.00	32,000.00	7,000.00	28.00%
Budget was cut in FY22 - reinstate previous budget amount.	1,500.00	369.61	1,000.00	1,500.00	500.00	50.00%
650-434 Programming						
\$500 increase to budget for programs and events delivered to the 12-18 Young Adult age group.	4,800.00	0.00	4,800.00	5,500.00	700.00	14.58%
650-435 Inter-Library Loan Charges						
New contract which pays for van delivery for GPL between over 60 libraries in the State of Maine.	1,500.00	1,264.39	1,500.00	3,000.00	1,500.00	100.00%
650-442 Cleaning Supplies						
The increase in this line is to purchase vacuums and wet mop.	2,500.00	1,262.15	2,000.00	2,000.00	0.00	.00%
650-461 Archival Collection						
650-462 Download Library	2,500.00	0.00	2,500.00	2,500.00	0.00	.00%
Buildings & Grounds						
670-532 Natural Gas	12,000.00	10,085.30	10,000.00	11,000.00	1,000.00	10.00%
670-534 Electricity	10,000.00	7,056.71	10,000.00	11,000.00	1,000.00	10.00%
670-535 Water	500.00	358.37	500.00	750.00	250.00	50.00%
670-536 Sewer	400.00	533.67	400.00	500.00	100.00	25.00%
670-537 Repairs/Maint.	3,600.00	3,850.44	3,600.00	3,800.00	200.00	5.56%
Monthly Elevator and Sprinkler maintenance						
670-540 Inspections	450.00	221.50	450.00	550.00	100.00	22.22%
Elevator Inspections						
Prof Services						
690-610 Other Contractual	9,000.00	10,002.45	9,500.00	10,000.00	500.00	5.26%
Minerva \$4K, Boiler P&M \$3K, boiler cleaning (\$1,500) and \$1,500 for other	700.00	776.56	700.00	700.00	0.00	.00%
690-613 Printing & Binding	550.00	276.00	550.00	650.00	100.00	18.18%
690-620 Security & Alarm	1,800.00	1,683.00	1,800.00	2,000.00	200.00	11.11%
690-646 Rug Cleaning						
Rug cleaning lease	468,624.00	447,212.37	500,456.00	532,278.00	31,822.00	6.36%
Library						

## FY23 Proposed Budget

### Expense

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Planning & Development / Planning & Development						
Wages						
510-110 Salary	67,304.00	65,496.64	69,114.00	71,053.00	1,939.00	2.81%
510-111 Regular	85,153.00	82,787.84	89,730.00	98,986.00	9,256.00	10.32%
Market adjustment for CEO						
510-112 Part-time	3,120.00	1,090.00	2,120.00	2,120.00	0.00	.00%
510-130 Overtime	833.00	2,078.26	2,000.00	2,000.00	0.00	.00%
Benefits						
520-210 Health Insurance	31,338.00	28,861.09	42,248.00	43,794.00	1,546.00	3.66%
520-220 Retirement	15,482.00	15,321.53	16,567.00	17,548.00	981.00	5.92%
520-230 FICA/Medicare	2,299.00	2,136.63	2,332.00	2,495.00	163.00	6.99%
520-235 Life Insurance	238.00	238.65	245.00	252.00	7.00	2.86%
Travel & Training						
610-313 Transportation	2,135.00	181.45	2,135.00	2,500.00	365.00	17.10%
610-314 Registration/Fees	1,320.00	845.00	1,320.00	1,000.00	-320.00	-24.24%
610-315 Lodging/Meals	1,100.00	0.00	1,100.00	1,000.00	-100.00	-9.09%
Dues/Subscriptions						
620-320 Membership Dues	41,358.00	40,581.94	32,135.00	32,135.00	0.00	.00%
This account includes FirstPark \$21360, KVCOG \$7,369, NEDA \$175, EDCM \$125, MCDA \$100 and Maine Biz						
Advertising						
630-330 Advertising	3,200.00	6,442.53	9,000.00	7,000.00	-2,000.00	-22.22%
Public notices and permits						
630-331 Gardiner Marketing	6,500.00	-33.66	4,500.00	4,000.00	-500.00	-11.11%
630-332 Libby Hill Marketing	4,500.00	1,261.00	4,000.00	4,000.00	0.00	.00%
Technology						
640-410 Hardware	0.00	815.84	0.00	0.00	0.00	.00%
640-411 Software	0.00	399.00	2,000.00	1,000.00	-1,000.00	-50.00%
Windows-Kris						

### FY23 Proposed Budget

#### Expense

	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 17-70 Planning & Development / Planning & Development						
CONT'D						
640-413 Cell Phones Spectrum	870.00	1,070.23	825.00	1,000.00	175.00	21.21%
640-414 VOIP/Internet Consolidate Internet Materials/Supplies	1,461.00	1,094.94	1,575.00	1,500.00	-75.00	-4.76%
650-431 Office Supplies	650.00	625.80	650.00	600.00	-50.00	-7.69%
650-432 Postage Buildings & Grounds	1,000.00	493.35	1,000.00	800.00	-200.00	-20.00%
670-543 Use of Arcade Alley Owner receives 90% of their taxes returned for the use of the Arcade Alley. Vehicles & Maint	3,760.00	3,425.56	3,760.00	3,760.00	0.00	.00%
680-560 Repairs/Maint. CEO/Pool Car repairs and inspection - increased due to age of vehicle.	1,000.00	2,557.04	1,500.00	1,500.00	0.00	.00%
680-561 Fuel	1,000.00	439.14	1,000.00	1,500.00	500.00	50.00%
680-562 Tires Prof Services	600.00	0.00	600.00	600.00	0.00	.00%
690-613 Printing & Binding	1,000.00	301.50	1,000.00	800.00	-200.00	-20.00%
690-614 Planner Possibility to have KVCOG be our new planning contractor. Special Projects	14,000.00	14,954.00	20,000.00	30,000.00	10,000.00	50.00%
Debt 810-810 Principal	27,895.00	27,895.00	0.00	0.00	0.00	.00%
Other 910-980 Food	1,000.00	8.62	1,000.00	500.00	-500.00	-50.00%
Planning & Development	320,116.00	301,368.92	313,456.00	333,443.00	19,987.00	6.38%

**FY23 Proposed Budget**

**Expense**

Dept/Div:	2021		2022		2023		Man Req vs"		Man Req vs Curr Bud Change %
	Budget	Actual	Budget	Manager	Curr Bud	Change \$			
18-80 Intergovernmental / County	395,413.00	395,413.37	414,000.00	414,000.00	414,000.00	0.00	0.00	.00%	
Other 910-910 County	395,413.00	395,413.37	414,000.00	414,000.00	414,000.00	0.00	0.00	.00%	

## FY23 Proposed Budget

### Expense

	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 18-85 Intergovernmental / Education						
Other						
910-920 Education	3,758,064.00	3,753,318.50	3,838,596.00	3,838,596.00	0.00	.00%
Education	3,758,064.00	3,753,318.50	3,838,596.00	3,838,596.00	0.00	.00%



**FY23 Proposed Budget**

**Expense**

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
19-90 Other / Community & Soc. Serv.						
Wages						
510-111 Regular	12,096.00	11,935.72	12,422.00	13,172.00	750.00	6.04%
510-130 Overtime	258.00	413.92	500.00	500.00	0.00	.00%
Benefits						
520-210 Health Insurance	2,520.00	1,975.88	2,564.00	2,670.00	106.00	4.13%
520-220 Retirement	1,248.00	640.38	1,331.00	1,395.00	64.00	4.81%
520-230 FICA/Medicare	179.00	160.40	187.00	198.00	11.00	5.88%
Travel & Training						
610-313 Transportation	225.00	0.00	225.00	475.00	250.00	111.11%
610-314 Registration/Fees	460.00	50.00	460.00	710.00	250.00	54.35%
610-315 Lodging/Meals	300.00	0.00	300.00	550.00	250.00	83.33%
Dues/Subscriptions						
620-320 Membership Dues	15,825.00	15,446.00	16,174.00	16,174.00	0.00	.00%
This account includes New Mills Dam \$3,780, KVCAP \$3,780 and Cobbossee Watershed \$7,814 and membership to the ME Welfare Directors Assoc						
Technology						
640-413 Cell Phones	600.00	268.40	300.00	300.00	0.00	.00%
Materials/Supplies						
650-431 Office Supplies	50.00	0.00	50.00	50.00	0.00	.00%
650-432 Postage	50.00	0.00	50.00	50.00	0.00	.00%
Special Projects						
710-715 Discount Program	0.00	0.00	14,000.00	14,000.00	0.00	.00%
FY19 \$11,797 - FY20 \$15,910 - FY21 \$11,667						
Other						
910-965 Donations	123,272.00	123,272.00	123,272.00	123,272.00	0.00	.00%
910-975 General Assistance	16,000.00	23,531.59	16,000.00	20,000.00	4,000.00	25.00%
Community & Soc. Serv.	173,083.00	177,694.29	187,835.00	193,516.00	5,681.00	3.02%

## FY23 Proposed Budget

### Expense

	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 19-95 Other / Other						
Special Projects						
710-715 Discount Program	18,000.00	12,967.00	0.00	0.00	0.00	.00%
Other	50,818.00	0.00	78,343.00	23,834.00	-54,509.00	-69.58%
910-935 Overlay	68,818.00	12,967.00	78,343.00	23,834.00	-54,509.00	-69.58%
<b>Expense Totals:</b>	<b>10,544,080.00</b>	<b>10,062,209.15</b>	<b>11,102,106.00</b>	<b>11,622,562.00</b>	<b>520,456.00</b>	<b>4.69%</b>

### Donations

<u>Item</u>	<u>Previous FY</u>	<u>Requests</u>	<u>Council Approved</u>
Boys & Girls Club \$	51,572	\$ 51,572	\$ 51,572
Chrysalis Place \$	2,500	\$ 2,500	\$ 2,500
Community Health and Counseling Services \$	-	\$ -	\$ -
Faith Food Pantry Inc \$	2,500	\$ 2,500	\$ 2,500
Gardiner Main Street \$	30,000	\$ 30,000	\$ 30,000
Johnson Hall \$	25,000	\$ 25,000	\$ 25,000
Kennebec Behavioral Health \$	-	\$ -	\$ -
Mt. Hope Cemetery \$	5,000	\$ 5,000	\$ 5,000
Oak Grove Cemetery \$	3,000	\$ 3,000	\$ 3,000
Oldies But Goodies \$	1,500	\$ 1,500	\$ 1,500
Sexual Assault Crisis & Support Center \$	-	\$ -	\$ -
Snowmobile Club \$	1,200	\$ 1,200	\$ 1,200
Spectrum Generations \$	-	\$ -	\$ -
Tiger Food Pantry \$	1,000	\$ 1,000	\$ 1,000
<b>TOTAL \$</b>	<b>123,272</b>	<b>\$ 123,272</b>	<b>\$ 123,272</b>

**FY23 Proposed Budget**

**Revenue**

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 11-11 Revenues / Taxes						
4000 Taxes (net of transfers)	7,174,773.00	7,166,910.91	7,171,735.00	7,563,750.00	392,015.00	5.47%
4020 Excise	1,100,000.00	1,196,529.99	1,150,000.00	1,200,000.00	50,000.00	4.35%
4030 Penalties & Interest	52,000.00	55,102.18	52,000.00	65,000.00	13,000.00	25.00%
Dept/Div: 11-12 Revenues / Licenses & Permits						
4100 Licenses & Permits	40,000.00	100,696.28	80,000.00	95,000.00	15,000.00	18.75%
4110 Marijuana Fees	0.00	19,500.00	15,000.00	19,500.00	4,500.00	30.00%
Dept/Div: 11-13 Revenues / Intergovernmental						
4221 State Revenue Sharing	624,007.00	721,790.76	949,045.00	1,256,399.00	307,354.00	32.39%
4222 URIP	74,000.00	68,864.00	70,000.00	72,712.00	2,712.00	3.87%
4223 General Assistance	11,200.00	12,777.73	11,200.00	14,000.00	2,800.00	25.00%
4224 Homestead Exemption	450,231.00	332,986.00	429,196.00	412,115.00	-17,081.00	-3.98%
4225 BETE Reimbursement	81,687.00	81,773.00	118,913.00	122,658.00	3,745.00	3.15%
4226 Veteran's Exemption	6,100.00	6,146.00	6,100.00	6,002.00	-98.00	-1.61%
4227 Tree	3,050.00	2,965.63	3,050.00	4,345.00	1,295.00	42.46%
4228 Snowmobile	1,200.00	1,145.26	1,200.00	1,106.00	-94.00	-7.83%
4229 Solar	0.00	0.00	10,000.00	10,000.00	0.00	.00%
4230 Library Aid	111,237.00	111,104.25	116,981.00	122,726.00	5,745.00	4.91%
4231 Ambulance Rent Reimbursement	10,000.00	10,000.00	10,000.00	10,000.00	0.00	.00%
4232 Technology Reimbursement	26,460.00	26,490.00	28,500.00	28,500.00	0.00	.00%
4234 Events Detail Reimbursements	1,000.00	0.00	1,000.00	1,000.00	0.00	.00%
4235 Audit Reimbursement	4,515.00	4,515.00	4,515.00	4,515.00	0.00	.00%
Dept/Div: 11-14 Revenues / Charges for Services						
4300 General Charges for Services	35,500.00	31,279.11	35,500.00	38,000.00	2,500.00	7.04%
4330 City Clean-up Fees	5,500.00	6,355.00	6,000.00	5,205.00	-795.00	-13.25%
4340 Library Fines & Fees	6,700.00	408.49	0.00	0.00	0.00	.00%

## FY23 Proposed Budget

### Revenue

Dept/Div: 11-14 Revenues / Charges for Services CONTD	2021	2021	2022	2023	Man Req vs"	Man Req vs
	Budget	Actual	Budget	Manager	Curr Bud	Curr Bud
					Change \$	Change %
4341 Library Copier Proceeds	2,500.00	467.29	2,000.00	2,000.00	0.00	.00%
4342 Library Subscriptions	2,000.00	1,645.85	1,500.00	1,500.00	0.00	.00%
Dept/Div: 11-15 Revenues / Other Revenue						
4410 Investment Earnings	60,000.00	5,932.78	10,000.00	7,000.00	-3,000.00	-30.00%
4430 Sale of Property	140,000.00	133,030.35	57,250.00	5,000.00	-52,250.00	-91.27%
4440 Credit Card Reward Points	5,000.00	5,025.00	5,000.00	2,000.00	-3,000.00	-60.00%
4441 First Park	20,685.00	24,060.00	20,685.00	24,060.00	3,375.00	16.32%
4442 SCTV Franchise Fee	70,500.00	72,102.19	72,000.00	67,000.00	-5,000.00	-6.94%
4450 Other Revenue	5,000.00	2,301.72	5,000.00	5,000.00	0.00	.00%
4460 One Time Rev Source	0.00	17,631.45	0.00	0.00	0.00	.00%
Dept/Div: 11-16 Revenues / Other Financing Sources						
4600 Interfund Transfer-WW	119,235.00	119,235.00	128,736.00	131,469.00	2,733.00	2.12%
23% of PW wages and benefits paid by the WW Fund						
4604 Interfund Transfer-SR	50,000.00	50,000.00	25,000.00	25,000.00	0.00	.00%
4680 Use of Fund Balance	250,000.00	0.00	505,000.00	300,000.00	-205,000.00	-40.59%
<b>Revenue Totals:</b>	<b>10,544,080.00</b>	<b>10,388,771.22</b>	<b>11,102,106.00</b>	<b>11,622,562.00</b>	<b>520,456.00</b>	<b>4.69%</b>

**FY 2023 IMPACT OF CITY SPENDING ON TAX RATE AND MEDIAN HOME\***

<u>City Spending</u>	<u>Impact on Tax Rate</u>	<u>Impact to Average Home</u>
\$ 5,000.00	0.01	\$ 1.94
\$ 10,000.00	0.03	\$ 3.95
\$ 15,000.00	0.04	\$ 5.96
\$ 20,000.00	0.05	\$ 7.98
\$ 25,000.00	0.07	\$ 9.99
\$ 30,000.00	0.08	\$ 12.01
\$ 35,000.00	0.10	\$ 14.02
\$ 40,000.00	0.11	\$ 16.03
\$ 45,000.00	0.12	\$ 18.05
\$ 50,000.00	0.14	\$ 20.06
\$ 55,000.00	0.15	\$ 22.07
\$ 60,000.00	0.16	\$ 24.09
\$ 65,000.00	0.18	\$ 26.10
\$ 70,000.00	0.19	\$ 28.11
\$ 75,000.00	0.21	\$ 30.13
\$ 80,000.00	0.22	\$ 32.14
\$ 85,000.00	0.23	\$ 34.16
\$ 90,000.00	0.25	\$ 36.17
\$ 95,000.00	0.26	\$ 38.18
\$ 100,000.00	0.27	\$ 40.20
\$ 105,000.00	0.29	\$ 42.21
\$ 110,000.00	0.30	\$ 44.22
\$ 115,000.00	0.31	\$ 46.24
\$ 120,000.00	0.33	\$ 48.25
\$ 125,000.00	0.34	\$ 50.26
\$ 130,000.00	0.36	\$ 52.28
\$ 135,000.00	0.37	\$ 54.29
\$ 140,000.00	0.38	\$ 56.31
\$ 145,000.00	0.40	\$ 58.32
\$ 150,000.00	0.41	\$ 60.33
\$ 155,000.00	0.42	\$ 62.35
\$ 160,000.00	0.44	\$ 64.36
\$ 165,000.00	0.45	\$ 66.37
\$ 170,000.00	0.47	\$ 68.39
\$ 175,000.00	0.48	\$ 70.40
\$ 180,000.00	0.49	\$ 72.42
\$ 185,000.00	0.51	\$ 74.43
\$ 190,000.00	0.52	\$ 76.44
\$ 195,000.00	0.53	\$ 78.46
\$ 200,000.00	0.55	\$ 80.47
\$ 205,000.00	0.56	\$ 82.48
\$ 210,000.00	0.58	\$ 84.50
\$ 215,000.00	0.59	\$ 86.51
\$ 220,000.00	0.60	\$ 88.52
\$ 225,000.00	0.62	\$ 90.54
\$ 230,000.00	0.63	\$ 92.55
\$ 235,000.00	0.64	\$ 94.57
\$ 240,000.00	0.66	\$ 96.58
\$ 245,000.00	0.67	\$ 98.59

<u>City Spending</u>	<u>Impact on Tax Rate</u>	<u>Impact to Average Home</u>
\$ 250,000.00	0.68	\$ 100.61
\$ 255,000.00	0.70	\$ 102.62
\$ 260,000.00	0.71	\$ 104.63
\$ 265,000.00	0.73	\$ 106.65
\$ 270,000.00	0.74	\$ 108.66
\$ 275,000.00	0.75	\$ 110.67
\$ 280,000.00	0.77	\$ 112.69
\$ 285,000.00	0.78	\$ 114.70
\$ 290,000.00	0.79	\$ 116.72
\$ 295,000.00	0.81	\$ 118.73
\$ 300,000.00	0.82	\$ 120.74
\$ 305,000.00	0.84	\$ 122.76
\$ 310,000.00	0.85	\$ 124.77
\$ 315,000.00	0.86	\$ 126.78
\$ 320,000.00	0.88	\$ 128.80
\$ 325,000.00	0.89	\$ 130.81
\$ 330,000.00	0.90	\$ 132.83
\$ 335,000.00	0.92	\$ 134.84
\$ 340,000.00	0.93	\$ 136.85
\$ 345,000.00	0.95	\$ 138.87
\$ 350,000.00	0.96	\$ 140.88
\$ 355,000.00	0.97	\$ 142.89
\$ 360,000.00	0.99	\$ 144.91
\$ 365,000.00	1.00	\$ 146.92
\$ 370,000.00	1.01	\$ 148.93
\$ 375,000.00	1.03	\$ 150.95
\$ 380,000.00	1.04	\$ 152.96
\$ 385,000.00	1.06	\$ 154.98
\$ 390,000.00	1.07	\$ 156.99
\$ 395,000.00	1.08	\$ 159.00
\$ 400,000.00	1.10	\$ 161.02
\$ 405,000.00	1.11	\$ 163.03
\$ 410,000.00	1.12	\$ 165.04
\$ 415,000.00	1.14	\$ 167.06
\$ 420,000.00	1.15	\$ 169.07
\$ 425,000.00	1.16	\$ 171.08
\$ 430,000.00	1.18	\$ 173.10
\$ 435,000.00	1.19	\$ 175.11
\$ 440,000.00	1.21	\$ 177.13
\$ 445,000.00	1.22	\$ 179.14
\$ 450,000.00	1.23	\$ 181.15
\$ 455,000.00	1.25	\$ 183.17
\$ 460,000.00	1.26	\$ 185.18
\$ 465,000.00	1.27	\$ 187.19
\$ 470,000.00	1.29	\$ 189.21
\$ 475,000.00	1.30	\$ 191.22
\$ 480,000.00	1.32	\$ 193.23
\$ 485,000.00	1.33	\$ 195.25
\$ 490,000.00	1.34	\$ 197.26

Spreadsheet assumes that no other tax variables change other than municipal appropriation

\* Median Home Value \$146,900

**FY 2023 IMPACT OF CITY SPENDING ON TAX RATE AND MEDIAN HOME\***

<u>City Spending</u>	<u>Impact on Tax Rate</u>	<u>Impact to Average Home</u>
\$ 495,000.00	1.36	\$ 199.28
\$ 500,000.00	1.37	\$ 201.29
\$ 505,000.00	1.38	\$ 203.30
\$ 510,000.00	1.40	\$ 205.32
\$ 515,000.00	1.41	\$ 207.33
\$ 520,000.00	1.43	\$ 209.34
\$ 525,000.00	1.44	\$ 211.36
\$ 530,000.00	1.45	\$ 213.37
\$ 535,000.00	1.47	\$ 215.39
\$ 540,000.00	1.48	\$ 217.40
\$ 545,000.00	1.49	\$ 219.41
\$ 550,000.00	1.51	\$ 221.43
\$ 555,000.00	1.52	\$ 223.44
\$ 560,000.00	1.53	\$ 225.45
\$ 565,000.00	1.55	\$ 227.47
\$ 570,000.00	1.56	\$ 229.48
\$ 575,000.00	1.58	\$ 231.49
\$ 580,000.00	1.59	\$ 233.51
\$ 585,000.00	1.60	\$ 235.52
\$ 590,000.00	1.62	\$ 237.54
\$ 595,000.00	1.63	\$ 239.55
\$ 600,000.00	1.64	\$ 241.56
\$ 605,000.00	1.66	\$ 243.58
\$ 610,000.00	1.67	\$ 245.59
\$ 615,000.00	1.69	\$ 247.60
\$ 620,000.00	1.70	\$ 249.62
\$ 625,000.00	1.71	\$ 251.63
\$ 630,000.00	1.73	\$ 253.64
\$ 635,000.00	1.74	\$ 255.66
\$ 640,000.00	1.75	\$ 257.67
\$ 645,000.00	1.77	\$ 259.69
\$ 650,000.00	1.78	\$ 261.70
\$ 655,000.00	1.80	\$ 263.71
\$ 660,000.00	1.81	\$ 265.73
\$ 665,000.00	1.82	\$ 267.74
\$ 670,000.00	1.84	\$ 269.75
\$ 675,000.00	1.85	\$ 271.77
\$ 680,000.00	1.86	\$ 273.78
\$ 685,000.00	1.88	\$ 275.79
\$ 690,000.00	1.89	\$ 277.81
\$ 695,000.00	1.90	\$ 279.82
\$ 700,000.00	1.92	\$ 281.84
\$ 705,000.00	1.93	\$ 283.85
\$ 710,000.00	1.95	\$ 285.86
\$ 715,000.00	1.96	\$ 287.88
\$ 720,000.00	1.97	\$ 289.89
\$ 725,000.00	1.99	\$ 291.90
\$ 730,000.00	2.00	\$ 293.92
\$ 735,000.00	2.01	\$ 295.93

<u>City Spending</u>	<u>Impact on Tax Rate</u>	<u>Impact to Average Home</u>
\$ 740,000.00	2.03	\$ 297.95
\$ 745,000.00	2.04	\$ 299.96
\$ 750,000.00	2.06	\$ 301.97
\$ 755,000.00	2.07	\$ 303.99
\$ 760,000.00	2.08	\$ 306.00
\$ 765,000.00	2.10	\$ 308.01
\$ 770,000.00	2.11	\$ 310.03
\$ 775,000.00	2.12	\$ 312.04
\$ 780,000.00	2.14	\$ 314.05
\$ 785,000.00	2.15	\$ 316.07
\$ 790,000.00	2.17	\$ 318.08
\$ 795,000.00	2.18	\$ 320.10
\$ 800,000.00	2.19	\$ 322.11
\$ 805,000.00	2.21	\$ 324.12
\$ 810,000.00	2.22	\$ 326.14
\$ 815,000.00	2.23	\$ 328.15
\$ 820,000.00	2.25	\$ 330.16
\$ 825,000.00	2.26	\$ 332.18
\$ 830,000.00	2.27	\$ 334.19
\$ 835,000.00	2.29	\$ 336.20
\$ 840,000.00	2.30	\$ 338.22
\$ 845,000.00	2.32	\$ 340.23
\$ 850,000.00	2.33	\$ 342.25
\$ 855,000.00	2.34	\$ 344.26
\$ 860,000.00	2.36	\$ 346.27
\$ 865,000.00	2.37	\$ 348.29
\$ 870,000.00	2.38	\$ 350.30
\$ 875,000.00	2.40	\$ 352.31
\$ 880,000.00	2.41	\$ 354.33
\$ 885,000.00	2.43	\$ 356.34
\$ 890,000.00	2.44	\$ 358.36
\$ 895,000.00	2.45	\$ 360.37
\$ 900,000.00	2.47	\$ 362.38
\$ 905,000.00	2.48	\$ 364.40
\$ 910,000.00	2.49	\$ 366.41
\$ 915,000.00	2.51	\$ 368.42
\$ 920,000.00	2.52	\$ 370.44
\$ 925,000.00	2.54	\$ 372.45
\$ 930,000.00	2.55	\$ 374.46
\$ 935,000.00	2.56	\$ 376.48
\$ 940,000.00	2.58	\$ 378.49
\$ 945,000.00	2.59	\$ 380.51
\$ 950,000.00	2.60	\$ 382.52
\$ 955,000.00	2.62	\$ 384.53
\$ 960,000.00	2.63	\$ 386.55
\$ 965,000.00	2.65	\$ 388.56
\$ 970,000.00	2.66	\$ 390.57
\$ 975,000.00	2.67	\$ 392.59
\$ 980,000.00	2.69	\$ 394.60

Spreadsheet assumes that no other tax variables change other than municipal appropriation

\* Median Home Value \$146,900

# CITY OF GARDINER

## TAX YEAR   MIL RATE   INTEREST

**2021/2022.....21.70.....6.0%**

**[Tax due dates: 09/15/2021 & 3/15/2022]**

**[Certified Assessment Ration 95%]**

**[Last date to apply for abatement is 2/7/2022]**

2020/2021.....	21.70.....	8.0%
2019/2020.....	21.70.....	9.0%
2018/2019.....	21.40.....	8.0%
2017/2018.....	22.00.....	7.0%
2016/2017.....	21.50.....	7.0%
2015/2016.....	21.60.....	7.0%
2014/2015.....	20.60.....	7.0%
2013/2014.....	19.90.....	7.0%
2012/2013.....	19.90.....	7.0%
2011/2012.....	19.90.....	7.0%
2010/2011.....	19.20.....	7.0%
2009/2010.....	17.20.....	9.0%
2008/2009.....	16.90.....	11.0%
2007/2008.....	21.80.....	12.0%
2006/2007.....	21.80.....	11.0%
2005/2006.....	21.80.....	7.75%
2004/2005.....	21.80.....	6.50%
2003/2004.....	24.30.....	7.00%
2002/2003.....	23.70.....	8.75%
2001/2002.....	21.20.....	11.50%
2000/2001.....	21.30.....	10.75%
1999/2000.....	21.60.....	10.00%
1998/1999.....	22.45.....	10.75%
1997/1998.....	23.20.....	10.50%
1996/1997.....	28.10.....	10.75%
1995/1996.....	26.70.....	15.00%
1994/1995.....	26.08.....	10.00%
1993/1994.....	25.35.....	10.00%

••To calculate taxes: multiply tax dollar amount by the mil rate.

(ex. \$100,000 x .0217 = \$2,170.00)

••Last day to file for a tax abatement: 185 days from commitment(Commitment date: 8/05/2021)

••Interest is applied to unpaid portion for each pay period





# FY22 Tax Increment Finance District (TIF)

## Libby Hill TIF

	Beginning Fund Balance		FY23		FY24		FY25		FY26		FY27		FY28		FY29	
	Adopted	Proposed	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
<b>Libby Hill Revenue</b>																
Associated Grocers/Pine State	46,557	46,557	46,557	46,557	46,557	46,557	46,557	46,557	46,557	46,557	46,557	46,557	46,557	46,557	46,557	46,557
Harper's LLC	52,429	52,429	52,429	52,429	52,429	52,429	52,429	52,429	52,429	52,429	52,429	52,429	52,429	52,429	52,429	52,429
EJ Prescott	150,795	150,795	150,795	150,795	150,795	150,795	150,795	150,795	150,795	150,795	150,795	150,795	150,795	150,795	150,795	150,795
Pine State	156,800	156,800	156,800	156,800	156,800	156,800	156,800	156,800	156,800	156,800	156,800	156,800	156,800	156,800	156,800	156,800
Libby Hill Area Wide	154,452	154,452	154,452	154,452	154,452	154,452	154,452	154,452	154,452	154,452	154,452	154,452	154,452	154,452	154,452	154,452
Libby Hill Area Wide																
Future Land Sales		145,000														
<b>Total Revenue</b>	<b>561,033</b>	<b>706,033</b>	<b>561,033</b>	<b>561,033</b>	<b>561,033</b>	<b>561,033</b>	<b>561,033</b>	<b>561,033</b>	<b>561,033</b>	<b>561,033</b>	<b>561,033</b>	<b>561,033</b>	<b>561,033</b>	<b>561,033</b>	<b>561,033</b>	<b>561,033</b>
<b>Libby Hill Expenses</b>																
Wetland Study																
Closing Costs																
Paving			200,000													
New Libby Hill Business Directory Sign			20,000													
Cobbesee Corridor Trail (Phase 1)																
Under Bridge Arcade to Water Elbow																
Boys & Girls Club-Donation																
Credit Enhancement Payments																
Debt Service/Libby Hill Phase II																
<b>Total Expenses</b>	<b>530,254</b>	<b>653,654</b>	<b>373,350</b>	<b>373,350</b>	<b>216,498</b>	<b>216,498</b>	<b>211,826</b>	<b>211,826</b>	<b>206,883</b>	<b>206,883</b>	<b>201,683</b>	<b>201,683</b>	<b>201,683</b>	<b>201,683</b>	<b>196,483</b>	<b>196,483</b>
<b>NET BUDGET</b>	<b>30,779</b>	<b>52,379</b>	<b>187,683</b>	<b>187,683</b>	<b>344,535</b>	<b>344,535</b>	<b>349,207</b>	<b>349,207</b>	<b>354,150</b>	<b>354,150</b>	<b>359,350</b>	<b>359,350</b>	<b>359,350</b>	<b>359,350</b>	<b>364,550</b>	<b>364,550</b>
<b>Ending Fund Balance</b>	<b>79,116</b>	<b>131,495</b>	<b>319,178</b>	<b>319,178</b>	<b>663,713</b>	<b>663,713</b>	<b>1,012,920</b>	<b>1,012,920</b>	<b>1,367,070</b>	<b>1,367,070</b>	<b>1,726,421</b>	<b>1,726,421</b>	<b>1,726,421</b>	<b>1,726,421</b>	<b>2,090,971</b>	<b>2,090,971</b>

**Denise Brown:**  
Lots 8 & 9 (anticipated extension from FY22 to FY23)

**Denise Brown:**  
Total project is \$1,323,592 with 20% City cost of \$263,518  
Paid \$71,485 as of 7/26/18 and have set aside \$66,865.  
Balance due is \$125,168.

**Denise Brown:**  
(2007) City to pay 20% Council approved \$28K in  
FY22 (original est \$140K-new est based on \$250K)  
increased and moved \$50K to FY23.

Note: FY20 was the last year of the Libby Hill Phase I Debt payment.  
This TIF is projected to have a positive balance at the end of FY21.

# FY22 Tax Increment Finance District (TIF)

## Downtown TIF

	Beginning Fund Balance	1,328	21,983	109,614	161,861	214,108	266,355	318,602	520,849
	FY22 Adopted	FY23 Proposed	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected	
<b>Downtown Revenue</b>									
Downtown TIF District	245,631	245,631	245,631	245,631	245,631	245,631	245,631	245,631	245,631
<b>Downtown Expenses</b>									
Downtown Master Plan Grant Match	8,250								
Bridge Betterment Project delayed from FY21	27,650								
Sidewalk Improvement Phase 1 (State funds \$60K/City funds \$15K) DOT Admin	15,000								
Sidewalk Improvement Phase 11 (State funds \$340K/City funds \$335K)									
McKay Park Grant Match	7,000		43,384	43,384	43,384	43,384	43,384	43,384	43,384
Credit Enhancement Payments	7,075	8,000							
Downtown TIF Transfer to General Fund	160,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
<b>Total Expenses</b>	<b>224,975</b>	<b>158,000</b>	<b>193,384</b>	<b>193,384</b>	<b>193,384</b>	<b>193,384</b>	<b>193,384</b>	<b>193,384</b>	<b>43,384</b>
<b>NET BUDGET</b>	<b>20,656</b>	<b>87,631</b>	<b>52,247</b>	<b>52,247</b>	<b>52,247</b>	<b>52,247</b>	<b>52,247</b>	<b>202,247</b>	<b>202,247</b>
<b>Ending Fund Balance</b>	<b>21,983</b>	<b>109,614</b>	<b>161,861</b>	<b>214,108</b>	<b>266,355</b>	<b>318,602</b>	<b>520,849</b>	<b>723,096</b>	

Note: All of the remaining revenue from this TIF has historically been transferred back to the General Fund; however, Council should consider keeping funds in the TIF for DT project costs. This TIF could be used to pay for sidewalks, lights, maintenance costs for the downtown parks and trails, and potential CEAs.

# FY22 Tax Increment Finance District (TIF)

## Central Maine Crossing TIF

	Beginning Fund Balance	25,319	60,263	95,207	205,595	332,113	458,631	635,180	686,255
	FY22 Adopted	FY23 Proposed	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected	
<b>Central Maine Crossing Revenue</b>									
Central Maine Crossing TIF District	83,337	83,337	158,780	158,780	158,780	208,811	83,337	83,337	
Escrow CMC (20%)	(16,131)	(16,131)	(16,131)						
<b>Total Revenue</b>	<b>67,206</b>	<b>67,206</b>	<b>142,649</b>	<b>158,780</b>	<b>158,780</b>	<b>208,811</b>	<b>83,337</b>	<b>83,337</b>	
<b>Central Maine Crossing Expense</b>									
CEA	32,262	32,262	32,262	32,262	32,262	32,262	32,262	32,262	
Legal									
<b>Total Expenses</b>	<b>32,262</b>	<b>32,262</b>	<b>32,262</b>	<b>32,262</b>	<b>32,262</b>	<b>32,262</b>	<b>32,262</b>	<b>32,262</b>	<b>32,262</b>
<b>NET BUDGET</b>	<b>34,944</b>	<b>34,944</b>	<b>110,387</b>	<b>126,518</b>	<b>126,518</b>	<b>176,549</b>	<b>51,075</b>	<b>51,075</b>	
<b>Ending Fund Balance</b>	<b>60,263</b>	<b>95,207</b>	<b>205,595</b>	<b>332,113</b>	<b>458,631</b>	<b>635,180</b>	<b>686,255</b>	<b>737,330</b>	

Note: This TIF shows projected revenue only.

# FY22 Tax Incremental Finance District (TIF)

## Summer St Affordable Housing TIF

	Beginning Fund Balance	FY22 Adopted	FY23 Proposed	FY24 Projected	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
<b>Summer St Affordable Housing Revenue</b>	0	0	0	0	0	0	0	0	0
Summer St Affordable Housing TIF District									
<b>Summer St Affordable Housing Expense</b>		13,522	13,522	13,522	13,522	13,522	13,522	13,522	13,522
CEA									
Education		6,761	6,761	6,761	6,761	6,761	6,761	6,761	6,761
Total Expenses		13,522	13,522	13,522	13,522	13,522	13,522	13,522	13,522
<b>NET BUDGET</b>		0	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	0	0	0	0	0	0	0	0	0

Note: Half of the revenue from this TIF goes back to the developer and the other half offsets the City's school expenditures.

## FY23 Proposed Budget

### Expense

Dept/Div: 60-60 Ambulance Service / Ambulance Service	2021	2021	2022	2023	Man Req vs"	
	Budget	Actual	Budget	Manager	Curr Bud	Man Req vs
					Change \$	Change %
Wages						
510-110 Salary	54,376.00	28,363.84	56,432.00	56,602.00	170.00	.30%
510-111 Regular	589,929.00	599,892.82	591,229.00	728,608.00	137,379.00	23.24%
510-130 Overtime	131,799.00	11,868.02	140,000.00	155,000.00	15,000.00	10.71%
510-131 OT-Vacation Replacement	0.00	49,628.75	0.00	0.00	0.00	.00%
510-132 OT-Sick Replacement	0.00	22,334.95	0.00	0.00	0.00	.00%
510-133 OT-Comp Replacement	0.00	15,103.71	0.00	0.00	0.00	.00%
510-138 OT-Other	0.00	92,992.67	0.00	0.00	0.00	.00%
510-141 OT-Code 22	0.00	8,511.97	0.00	0.00	0.00	.00%
Benefits						
520-210 Health Insurance	189,976.00	154,198.37	195,171.00	265,927.00	70,756.00	36.25%
520-220 Retirement	94,502.00	52,333.51	104,642.00	125,269.00	20,627.00	19.71%
520-230 FICA/Medicare	11,254.00	11,696.21	11,422.00	13,662.00	2,240.00	19.61%
520-250 Workers' Comp	105,192.00	104,352.80	100,000.00	78,087.00	-21,913.00	-21.91%
Due to MOD rate.						
520-270 Clothing	7,770.00	3,176.19	7,770.00	9,600.00	1,830.00	23.55%
Travel & Training						
610-313 Transportation	50.00	424.10	50.00	50.00	0.00	.00%
610-314 Registration/Fees	6,000.00	15,663.00	6,000.00	10,000.00	4,000.00	66.67%
EMS licensing classes, seminars, etc - Paramedic program.						
610-315 Lodging/Meals	1,000.00	373.18	1,000.00	1,000.00	0.00	.00%
Dues/Subscriptions						
620-320 Membership Dues	2,500.00	2,181.75	2,500.00	2,500.00	0.00	.00%
Advertising						
630-330 Advertising	100.00	238.84	100.00	100.00	0.00	.00%
Technology						
640-410 Hardware	3,500.00	3,964.32	1,500.00	1,500.00	0.00	.00%

## FY23 Proposed Budget

### Expense

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
640-60 Ambulance Service / Ambulance Service CONTD						
640-411 Software	2,225.00	2,822.90	2,845.00	3,015.00	170.00	5.98%
Aladtec \$1,950, I Am Respond \$430, GPS \$350, and Imagetrend \$115						
640-412 Supplies	260.00	162.92	260.00	260.00	0.00	.00%
640-413 Cell Phones	820.00	1,795.48	1,970.00	1,970.00	0.00	.00%
640-414 VOIP/Internet	2,285.00	1,750.47	2,285.00	2,285.00	0.00	.00%
640-415 Tech Reimbursement	13,245.00	13,245.00	14,250.00	16,200.00	1,950.00	13.68%
Materials/Supplies						
650-431 Office Supplies	350.00	88.74	350.00	350.00	0.00	.00%
650-432 Postage	400.00	18.45	200.00	200.00	0.00	.00%
650-442 Cleaning Supplies	500.00	687.28	500.00	500.00	0.00	.00%
650-445 Medical Supplies	41,418.00	54,562.49	41,418.00	44,318.00	2,900.00	7.00%
Medical supplies, Oxygen, pharmacy charges - increase based on actual.						
Equipment & Maint						
660-510 Miscellaneous	8,428.00	5,008.05	9,025.00	15,347.00	6,322.00	70.05%
Stretcher maint \$4,121, stretcher batteries \$700, and LP15 maint \$4,144						
660-511 Radios & Repairs	1,750.00	393.34	1,750.00	1,750.00	0.00	.00%
Portable batteries, antennas and other radio/repeater maint.						
660-519 LH Tower Maintenance	1,000.00	1,000.00	1,000.00	1,000.00	0.00	.00%
Buildings & Grounds						
670-537 Repairs/Maint.	500.00	636.17	500.00	500.00	0.00	.00%
670-541 Space Rental	10,000.00	10,000.00	10,000.00	10,000.00	0.00	.00%
Vehicles & Maint						
680-560 Repairs/Maint.	9,425.00	13,404.99	12,000.00	15,000.00	3,000.00	25.00%
680-561 Fuel	22,000.00	23,239.69	22,000.00	25,000.00	3,000.00	13.64%
680-562 Tires	4,230.00	4,470.13	4,500.00	15,404.00	10,904.00	242.31%
Prof Services						
690-611 Medical Testing	750.00	706.55	750.00	750.00	0.00	.00%

### FY23 Proposed Budget

#### Expense

	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 60-60 Ambulance Service / Ambulance Service CONT'D						
690-616 Audit	1,720.00	1,720.00	1,720.00	1,720.00	0.00	.00%
690-618 Dispatching	33,300.00	33,300.00	31,901.00	31,901.00	0.00	.00%
18% split sith Fire (2%) and police (80%)						
690-637 Medical Billing	45,500.00	41,254.70	44,000.00	50,000.00	6,000.00	13.64%
Contract with MRS based on 4% collected revenue.						
690-645 Collection Fee	5,000.00	5,368.81	5,000.00	5,000.00	0.00	.00%
Fee from collection agency						
690-647 Medical Director	6,000.00	0.00	6,000.00	6,000.00	0.00	.00%
Physician medical director for quality improvement and oversight.						
Special Projects						
Debt						
810-810 Principal	80,002.00	80,002.19	78,593.00	78,593.00	0.00	.00%
Depreciation						
Other						
910-955 Property & Casualty Insur	6,000.00	6,000.00	6,000.00	6,000.00	0.00	.00%
Ambulance Service	1,495,056.00	1,478,937.35	1,516,633.00	1,780,968.00	264,335.00	17.43%
<b>Expense Totals:</b>	<b>1,495,056.00</b>	<b>1,478,937.35</b>	<b>1,516,633.00</b>	<b>1,780,968.00</b>	<b>264,335.00</b>	<b>17.43%</b>





# Ambulance

ID	Class	Project Title	Year Purchased	Replacement Year	Est. Replacement Cost	FY22	FY23	FY24	FY25	FY26	FY27
<b>CURRENT &amp; FUTURE PROPOSED DEBT</b>											
FB	Vehicle	Chevy Tahoe (50/50 split)	2018	2026	\$ 22,500.00	\$ 4,730.36					
	Vehicle	Rescue 3	2016								
	Vehicle	Rescue 2	2019		\$ 247,255.00	\$ 36,464.70	\$ 36,464.70	\$ 36,464.70	\$ 36,464.70	\$ 36,464.70	\$ 36,464.69
Lease	Vehicle	Rescue 1	2019		\$ 247,255.00	\$ 36,147.49	\$ 36,147.49	\$ 36,147.49	\$ 36,147.49	\$ 36,147.49	\$ 36,147.47
Lease	Equipment	14 Portable Radios & Radio System Upgrade (1/2)	2020		\$ 30,194.00	\$ 5,980.67	\$ 5,980.67	\$ 5,980.67	\$ 5,980.67	\$ 5,980.67	
Lease	Vehicle	Rescue 4	2022		\$ 320,000.00	\$ 63,045.00	\$ 63,045.00	\$ 63,045.00	\$ 63,045.00	\$ 63,045.00	\$ 63,045.00
<b>TOTALS</b>					\$ 867,204.00	\$ 78,592.86	\$ 78,592.86	\$ 141,637.86	\$ 141,637.86	\$ 135,657.16	\$ 63,045.00
<b>DEPARTMENT PROPOSED</b>											
					\$	\$	\$	\$	\$	\$	\$
<b>TOTAL NEW DEBT</b>					\$	\$	\$	\$	\$	\$	\$
<b>GRAND TOTALS</b>					\$ 867,204.00	\$ 78,592.86	\$ 78,592.86	\$ 141,637.86	\$ 141,637.86	\$ 135,657.16	\$ 63,045.00

**Denise Brown:**  
 Approved Feb 2022 and ordered same. Estimated delivers in fall of 2022.  
 First payment will be due in FY24 w/6 year payment plan.



**FY23 Proposed Budget**

**Revenue**

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
60-60 Ambulance Service / Ambulance Service						
4450 Other Income	0.00	8,338.99	0.00	0.00	0.00	.00%
4590 Billings/Writeoffs	1,150,000.00	1,332,833.52	1,275,000.00	1,300,000.00	25,000.00	1.96%
4591 Service Agreements	245,056.00	245,056.01	241,633.00	480,968.00	239,335.00	99.05%
4680 Use of Fund Balance	100,000.00	0.00	0.00	0.00	0.00	.00%
Ambulance Service	1,495,056.00	1,586,228.52	1,516,633.00	1,780,968.00	264,335.00	17.43%
<b>Revenue Totals:</b>	<b>1,495,056.00</b>	<b>1,586,228.52</b>	<b>1,516,633.00</b>	<b>1,780,968.00</b>	<b>264,335.00</b>	<b>17.43%</b>



### FY23 Proposed Budget

#### Expense

Dept/Div: 65-60 WasteWater / WasteWater	2021	2021	2022	Man Req vs"		Man Req vs
	Budget	Actual	Budget	2023	Curr Bud	Change %
				Manager	Change \$	
Wages						
510-110 Salary	95,099.00	94,909.07	97,681.00	102,874.00	5,193.00	5.32%
510-111 Regular	199,979.00	196,663.07	210,013.00	218,294.00	8,281.00	3.94%
510-130 Overtime	59,740.00	57,307.36	65,000.00	65,000.00	0.00	.00%
Benefits						
520-210 Health Insurance	55,095.00	49,845.92	57,496.00	60,703.00	3,207.00	5.58%
520-220 Retirement	35,837.00	33,025.35	38,387.00	39,643.00	1,256.00	3.27%
520-230 FICA/Medicare	5,145.00	5,015.41	5,404.00	5,603.00	199.00	3.68%
520-235 Life Insurance	386.00	158.63	386.00	240.00	-146.00	-37.82%
520-250 Workers' Comp	26,000.00	25,874.28	26,000.00	26,000.00	0.00	.00%
520-270 Clothing	4,500.00	2,601.99	4,500.00	4,500.00	0.00	.00%
Travel & Training						
610-313 Transportation	600.00	0.00	600.00	600.00	0.00	.00%
610-314 Registration/Fees	2,880.00	1,860.00	3,200.00	3,200.00	0.00	.00%
Dues/Subscriptions						
620-320 Membership Dues	425.00	0.00	425.00	425.00	0.00	.00%
Advertising						
630-330 Advertising	250.00	0.00	250.00	250.00	0.00	.00%
Technology						
640-410 Hardware	0.00	0.00	1,600.00	1,600.00	0.00	.00%
Replace one laptop and purchase one iPad						
640-411 Software	5,950.00	3,138.99	3,625.00	3,625.00	0.00	.00%
750/Sonic, 800/GoTrack, 650/GIS(CAI), 575/ESRI GIS, 500/WIN911, 350/LogMeIn	1,940.00	546.91	2,150.00	2,150.00	0.00	.00%
640-413 Cell Phones	4,533.00	4,207.72	4,665.00	4,665.00	0.00	.00%
640-414 VOIP/Internet	13,245.00	13,245.00	14,250.00	14,250.00	0.00	.00%
640-415 Tech Reimbursement						
Materials/Supplies						

## FY23 Proposed Budget

### Expense

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
WasteWater / WasteWater CONT'D						
650-430 Miscellaneous	3,500.00	1,624.56	3,500.00	3,500.00	0.00	.00%
650-431 Office Supplies	1,200.00	252.81	1,200.00	1,200.00	0.00	.00%
650-432 Postage	8,250.00	3,228.53	6,250.00	6,250.00	0.00	.00%
650-442 Cleaning Supplies	1,750.00	91.96	1,250.00	1,250.00	0.00	.00%
650-444 Chemicals	24,500.00	25,057.45	24,500.00	25,725.00	1,225.00	5.00%
650-455 Billing Supplies	3,500.00	1,600.00	3,500.00	3,500.00	0.00	.00%
650-457 Safety Supplies	8,000.00	2,363.91	8,000.00	5,000.00	-3,000.00	-37.50%
650-463 Lube Oils	4,500.00	2,645.58	4,500.00	5,000.00	500.00	11.11%
650-464 Lab Supplies	7,500.00	6,546.79	10,000.00	10,000.00	0.00	.00%
Equipment & Maint						
660-510 Miscellaneous	80,000.00	77,857.30	80,000.00	80,000.00	0.00	.00%
660-514 Small Power Tools	4,000.00	1,649.58	4,000.00	4,000.00	0.00	.00%
660-519 LH Tower Maintenance	2,000.00	2,000.00	2,000.00	2,000.00	0.00	.00%
Buildings & Grounds						
670-530 Heating Oil	40,000.00	19,609.64	25,000.00	25,000.00	0.00	.00%
670-533 Propane	4,000.00	1,527.00	2,000.00	2,000.00	0.00	.00%
670-534 Electricity	134,800.00	117,885.98	118,000.00	113,000.00	-5,000.00	-4.24%
670-535 Water	3,800.00	1,890.02	3,800.00	3,800.00	0.00	.00%
670-537 Repairs/Maint.	9,200.00	2,621.91	6,000.00	6,000.00	0.00	.00%
670-538 Roof Repairs	4,000.00	6,540.95	6,000.00	6,000.00	0.00	.00%
Vehicles & Maint						
680-560 Repairs/Maint.	2,500.00	3,232.77	2,500.00	2,500.00	0.00	.00%
680-561 Fuel	5,000.00	2,765.93	5,000.00	5,200.00	200.00	4.00%
Prof Services						
690-610 Other Contractual	13,000.00	22,584.76	13,000.00	13,000.00	0.00	.00%
690-611 Medical Testing	500.00	458.00	500.00	500.00	0.00	.00%
690-612 Legal	1,000.00	0.00	1,000.00	1,000.00	0.00	.00%

**FY23 Proposed Budget**

**Expense**

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
65-60 WasteWater / WasteWater CONT'D						
690-616 Audit	2,795.00	2,795.00	2,795.00	2,795.00	0.00	.00%
690-619 Filing Fees	8,000.00	7,248.20	8,000.00	8,000.00	0.00	.00%
690-629 Copier Maintenance	1,500.00	0.00	1,500.00	1,500.00	0.00	.00%
690-643 Electrical	4,400.00	0.00	0.00	0.00	0.00	.00%
690-644 Sludge Disposal	88,920.00	90,253.36	108,500.00	113,925.00	5,425.00	5.00%
Contractual						
Special Projects						
710-710 Special Projects	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%
Debt						
810-810 Principal	357,600.00	286,187.63	378,401.00	489,495.00	111,094.00	29.36%
810-811 Interest	0.00	0.00	50,000.00	0.00	-50,000.00	-100.00%
Capital Reserve						
820-821 CR-Gardiner Only	50,000.00	0.00	0.00	0.00	0.00	.00%
820-822 CR-All Towns	0.00	0.00	85,000.00	0.00	-85,000.00	-100.00%
Depreciation						
Other						
910-955 Property & Casualty Insur	38,000.00	38,292.00	39,140.00	39,140.00	0.00	.00%
910-980 Food	250.00	217.07	250.00	250.00	0.00	.00%
WasteWater	1,429,569.00	1,217,428.39	1,545,718.00	1,534,152.00	-11,566.00	-.75%

### FY23 Proposed Budget

#### Expense

Dept/Div:	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
65-65 WasteWater / Public Works						
Wages						
510-111 Regular	119,235.00	119,235.00	128,736.00	131,469.00	2,733.00	2.12%
23% of PW Wages & Benefits						
510-130 Overtime	0.00	408.77	0.00	0.00	0.00	.00%
Benefits						
520-230 FICA/Medicare	0.00	6.56	0.00	0.00	0.00	.00%
Materials/Supplies						
650-430 Miscellaneous	25,000.00	15,526.23	25,000.00	20,000.00	-5,000.00	-20.00%
Prof Services						
690-639 PW Collection System & Ma	50,000.00	42,261.00	50,000.00	40,000.00	-10,000.00	-20.00%
Public Works	194,235.00	177,437.56	203,736.00	191,469.00	-12,267.00	-6.02%
WasteWater	1,623,804.00	1,394,865.95	1,749,454.00	1,725,621.00	-23,833.00	-1.36%
<b>Expense Totals:</b>	<b>1,623,804.00</b>	<b>1,394,865.95</b>	<b>1,749,454.00</b>	<b>1,725,621.00</b>	<b>-23,833.00</b>	<b>-1.36%</b>



**Waste Water**

ID	Class	Project Title	Town Credit	Year Purchased	Replacement Year	Cost	FY22	FY23	FY24	FY25	FY26	FY27
<b>CURRENT &amp; FUTURE PROPOSED DEBT</b>												
Capital Reserve	Vehicle	GMC Pick-up		2009	2024		\$ 6,350.00	\$ 6,350.00	\$ 6,350.00	\$ 6,350.00	\$ 6,350.00	\$ 6,350.00
Debt	Infrastructure	2005 Tank & Phase II Plant/2007 NW Quadrant	\$ 23,545.05	2014 SRF	N/A		\$ 157,350.35	\$ 156,967.03	\$ 156,583.72	\$ 156,200.41	\$ 155,817.09	\$ 155,433.77
Debt	Infrastructure	Harrison Ave	\$ 13,488.00	2011 RD	N/A		\$ 13,488.00	\$ 13,488.00	\$ 13,488.00	\$ 13,488.00	\$ 13,488.00	\$ 13,488.00
Self-Fund	10 year @ \$50K	2012 West Street Project (\$500,000)		2012	N/A		\$ 32,305.07	\$ 31,831.36	\$ 31,357.64	\$ 30,883.93	\$ 30,410.21	\$ 29,936.50
Debt	Infrastructure	Replace Cobbossee Stream Sewer Main	\$ 31,831.36	2016	N/A		\$ 141,439.84	\$ 139,592.97	\$ 137,746.10	\$ 135,899.22	\$ 134,052.34	\$ 132,205.47
Debt	Infrastructure	CSO Debt Payment		2017	N/A							
Capital Reserve	Vehicle	Chevy Silverado		2017	2027	\$ 28,500.00						\$ 6,350.00
Capital Reserve	Equipment	Kabota Tractor		2018		\$ 20,000.00						\$
Capital Reserve	Vehicle	GMC Sierra 2500 HD w/plow and lift gate		2020	2030	\$ 43,598.00	\$ 8,724.77	\$ 8,724.77	\$ 8,724.77	\$ 8,724.77		
Lease	Vehicle	3/4 Ton Sewer/Service Truck (split w/PW)				\$ 42,095.00	\$ 6,352.00	\$ 3,891.00	\$ 3,891.00	\$ 3,891.00	\$ 3,891.00	
Debt	Infrastructure	WW Treatment Plant Upgrade (\$500,000 grant)				\$ 3,032,000.00	\$ 135,000.00	\$ 135,000.00	\$ 135,000.00	\$ 135,000.00	\$ 135,000.00	\$ 135,000.00
<b>TOTALS</b>							\$ 68,864.41	\$ 489,495.13	\$ 493,141.23	\$ 490,437.33	\$ 479,008.64	\$ 478,763.74
<b>DEPARTMENT PROPOSED</b>												
							\$	\$	\$	\$	\$	\$
							\$	\$	\$	\$	\$	\$
<b>TOTAL NEW DEBT</b>							\$	\$	\$	\$	\$	\$
<b>GRAND TOTALS</b>							\$ 359,660.03	\$ 489,495.13	\$ 493,141.23	\$ 490,437.33	\$ 479,008.64	\$ 478,763.74



**FY23 Proposed Budget**

**Revenue**

	2021 Budget	2021 Actual	2022 Budget	2023 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 65-60 WasteWater / WasteWater						
4030 Penalties & Interest	25,000.00	23,176.12	20,000.00	27,000.00	7,000.00	35.00%
4430 Sale of Property	0.00	0.00	0.00	1,698,621.00	1,698,621.00	100.00%
Gardiner \$1,296,641/Farmindale \$206,345/Randolph \$197,839						
4595 WasteWater Fees	1,548,804.00	1,211,271.32	1,729,454.00	0.00	-1,729,454.00	-100.00%
Gardiner/\$1,287,841 (added 4%) - Farmingdale/\$214,120 - Randolph/\$227,493						
4680 Use of Fund Balance	50,000.00	0.00	0.00	0.00	0.00	.00%
WasteWater	1,623,804.00	1,234,447.44	1,749,454.00	1,725,621.00	-23,833.00	-1.36%
WasteWater	1,623,804.00	1,234,447.44	1,749,454.00	1,725,621.00	-23,833.00	-1.36%
<b>Revenue Totals:</b>	<b>1,623,804.00</b>	<b>1,234,447.44</b>	<b>1,749,454.00</b>	<b>1,725,621.00</b>	<b>-23,833.00</b>	<b>-1.36%</b>

