

1. 2023-01-19 FC Meeting Agenda

Documents:

[2023-01-19 FC AGENDA.PDF](#)

2. 2023-01-19 FC Mgt Packet

Documents:

[2023-01-19 FC PACKET.PDF](#)

Town of Brunswick, Maine

Finance Committee Meeting
Thursday, January 19, 2023 at 6:30 PM
Council Chambers, 85 Union Street

HOW TO WATCH AND COMMENT VIA ZOOM

<https://us02web.zoom.us/j/84278216832?pwd=TUVJVXRQRk8zRGNhMms0dDVUWUx5QT09>

Passcode: G9D5yR

Comments are allowed during the public comment period and at the discretion of the Committee Chair.

HOW TO WATCH VIA TV 3 OR LIVE STREAM

*THE LINK TO VIEW OR LISTEN TO THE MEETING ON TV3 (Channel 3 on Comcast) or
VIA LIVE STREAM FROM THE TOWN'S WEBSITE*

<http://tv3hd.brunswickme.org/CablecastPublicSite/watch/1?channel=1>

Agenda

Finance Director:

1. Acknowledgement that meeting was properly noticed
2. Request nominations for Finance Committee Chair
ACTION

Finance Committee Chair:

1. Request nominations for Finance Committee Vice-Chair
ACTION
2. Adjustments to agenda / Public comment
3. Submission of meeting minutes from 10/27/22
REQUESTED ACTION – Acceptance of minutes
4. Review Finance Committee policy – no amendments proposed
5. 2023 proposed calendar/schedule of work
REQUESTED ACTION – Set 2023 FC meetings
6. Review 12/31/22 budget to actual statements
7. Report on status of 2022-23 Audit
8. Adjourn

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Town of Brunswick, Maine

**Finance Committee Meeting
Thursday, October 27, 2022 at 6:00 PM
85 Union Street – Council Chambers
and by electronic devices**

Meeting Minutes (DRAFT)

Elected Officials: Councilor Christopher Watkinson
Councilor Sande Updegraph (remote, 1st half)
Councilor Kathy Wilson

Staff: Julia Henze
Branden Perreault

Other: Tim Gill, RKO

1. Acknowledgement that meeting was properly noticed

CW called meeting to order. JH confirmed the meeting was properly noticed.

2. Adjustments to agenda / Public comment

CW added item 2a. for Councilors to meet privately with the Town's Auditor.

2a. Committee private discussion with Tim Gill, RKO

Not recorded, and staff left the chambers – opportunity for elected officials to have candid conversation with the auditor without staff present. Approximately 11 minutes.

3. Review of meeting minutes from 9/15/22

CW moved to accept minutes from 9/15/22. Seconded by KW. Approved unanimously.

4. 2021-22 Audit – Conversation with Tim Gill, Partner at Runyon Kersteen Ouellette

JH presented a bio of Tim Gill, and pointed out that Tim was the lead on Brunswick's 2021-22 audit. Tim described the interim field work done in the spring, and how the auditors look at detail in the various financial functions. Clarified that the testing procedures are designed to provide reasonable assurance of accuracy, based on following sampled transactions through the process. Committee discussed financial procedures and internal controls.

TG described the field work done after the end of the fiscal year, in October, when the auditors look at the actual financial results of the year. The auditors test the balance sheet items against detail listings, and review all the elements of the ACFR.

TG explained GASB standards, and described GASB statement 87 – Leases, and explained how the accounting has changed, and what it means for the financial statements. JH provided a list of upcoming GASB statements.

TG described how the auditors review and test federal grants for compliance. Committee discussed how the school detail is audited.

5. Preliminary 2021-22 financials – budget to actual report

JH presented the year end version of the monthly budget to actual report.

Reviewed the format of the report, and, beginning with the revenues, explained how to interpret the surplus/shortfalls by line, and the percentage collected column. Pointed out the GA reimbursement, the intergovernmental revenues, use of fund balance and the total.

In the expenditures report, JH pointed out that the year-end transfers are included in this report, reflected in the transfers/adjustments column and the revised budget. Pointed out that expenditures in total came in \$4.3 million under budget. BP explained the encumbrances column and how funds are carried forward from the prior year into the new year.

NOTE: Councilor Updegraph had to leave the meeting

6. Update on 2022-23 Property Tax Assistance Program

BP presented the working spreadsheet of the participants in the program (names redacted), indicating the first three years of the program and the current year to date. Discussed the increase in participation, largely related to the new Property Tax Stabilization program. For 2022-23 currently have approx. 75 participants for approx. \$58,000 total. This is up from 56 and \$42,000 in 2021-22. BP described the steps after the application deadline next week. JH the inter-department process, and how there have been many inquiries from taxpayers eligible for the stabilization program, but not eligible for the Town's tax assistance program.

CW expressed gratitude for the program on behalf of taxpayers who need it, and noted the excellent work done by Branden to assist seniors.

7. Capital Improvement Program

JH presented the CIP policy, with no suggestions for immediate changes, but pointed out the debt funding limit for further consideration. Page 3 states that items to be funded with debt "should have a cost to the Town of at least \$325,000". JH pointed out that this number was the equivalent of 1% on the tax rate in 2013 when the policy was established. Will discuss with the Town Manager whether this should be increased, or changed to float with the tax rate. Committee discussed how funding decisions are made in the CIP.

JH presented the CIP workshop schedule. CW may not be able to attend 12/1. CW and KW approved.

8. Adjourn

CW moved to adjourn, KW seconded, approved unanimously.

Town of Brunswick, Maine
Finance Committee

Purpose. The Finance Committee is established as a sub-committee of the Town Council, intended to provide Councilors with an opportunity for in-depth review and analysis of the Town's financial matters, resulting in feedback for staff and recommendations to the Town Council. The purpose of this policy is to establish the composition and responsibilities of the Town's Finance Committee.

Members.

- The Finance Committee shall be a standing committee of the Town Council.
- The Committee shall be comprised of three members of the Town Council appointed by the Council Chair.
- Members shall be appointed annually at the Town Council's first meeting in January, or as soon thereafter as possible. Members shall each serve terms of one year and until a successor is appointed.
- It is recommended that councilors serve at least one year on the Committee.
- To enable as many councilors as possible to serve on the Committee, Councilors shall serve no longer than three consecutive terms. Councilors may be re-appointed to the Committee after a one year absence.
- At its first meeting, the Committee shall select its chair and vice chair.
- Should, in the opinion of the Council Chair, circumstances require the extension of the sitting Committee's term beyond the end of the year, the Chair shall announce his/her determination to the Town Council and the terms shall be temporarily extended. The succeeding Committee shall serve the remainder of the term.

Meetings. The Committee shall meet at least once per month. The meeting dates shall be established at the Committee's first meeting. The Committee chair shall call additional meetings as the chair deems necessary, as voted by a majority of the Committee's members, or as directed by the Town Council. The Committee shall give public notice of its meetings in accordance with Maine's Freedom of Access Act (FOAA) and rules established by the Town Council, and when possible the meetings should be held in the Council Chambers and be televised. A majority of the members appointed to the Committee shall constitute a quorum. A majority of concurring votes shall be necessary to constitute an action on any matter.

Responsibilities. The Finance Committee shall perform the following tasks and functions:

1. Encourage and participate in long-range financial planning.
2. Participate in review of the annual budget as recommended by the town manager and provide commentary to the Town Council.
3. Review monthly budget to actual statements as prepared by the Finance Department.
4. Review policies, ordinances, official statements and other documents connected with the issuance of debt.

5. Review and suggest updates to the Master Schedule of Revenues, Charges, Fees and Fines, Appendix B to the Municipal Code of Ordinances.
6. Review the Town's risk management activities and insurance coverage.
7. Review, as requested by the town manager, bid specifications and requests for proposals for the purchase of goods or services.
8. In consultation with the Town's administration, assist or prepare policies and/or procedures relating to the financial affairs of the Town.
9. Review and administer the Capital Improvement Program (CIP) Policy, review the Town Manager's proposed CIP, hold public CIP workshops, and provide recommendations prior to the delivery of the CIP to the Town Council.
10. Oversee the Town's independent audit through participation in selection of the independent auditor, communication with the auditor during the annual audit, review of the results of the audit, and evaluation of the auditor's performance.
11. Review and report on the Town's investments.
12. Receive and review the reports and recommendations of the Town's Trust Fund Advisory Committee.
13. Perform such other tasks and functions as may be delegated to it by the Town Council from time to time.

The Finance Committee may adopt rules of procedure, consistent with this policy, to enable it to perform its functions.

Conflict of Interest. Members of the Finance Committee shall adhere to the conflict of interest policy which was established by the Town Council in its Rules and Procedures.

Administration. The Finance Director shall be responsible to provide for the administration of the affairs of the Finance Committee, including preparing agendas and minutes, posting public hearings, handling correspondence, and maintaining all official records.

Proposed to Town Council:	July 21, 2014
Adopted by Town Council:	August 4, 2014
Amended by Town Council:	February 16, 2016
Amended by Town Council:	November 7, 2016
Amended by Town Council:	June 4, 2018
Amended by Town Council:	February 7, 2022

**Town of Brunswick
2023 Meeting Calendar**

DATE	DAY	TIME	*	ACTION	COMMENTS
01/19/23	Thu	6:30 PM		Finance Committee meeting	FC Policy/2023 schedule Review 12/31/22 monthly financial reports
02/16/23	Thu	6:30 PM	CIP	Finance Committee meeting	Review Debt Disclosure Policy, Debt ratios, 2023 Continuing Disclosure for bonds;
05/18/23	Thu	6:30 PM		Finance Committee meeting	Tax Acquired RE Policy, Review TAP properties
06/15/23	Thu	6:00 PM		Finance Committee meeting	2022-23 projected results Long-term Financial Planning
07/20/23	Thu	6:00 PM		Finance Committee meeting	Review Investment Policy; 6/30/23 Cash balances; Proprietary Funds
08/17/23	Thu	6:30 PM		Finance Committee meeting	Fund Balance Policy/Review Fund Balance Long-term Financial Planning
09/21/23	Thu	6:30 PM		Finance Committee meeting	2023 Tax Commitment; Prop Tax Stabilization program
10/19/23	Thu	6:30 PM		Finance Committee meeting	2022-23 Audit - update on status Review CIP policy; set 2025-2029 CIP schedule
11/02/23	Thu	6:30 PM	CIP	CIP workshop	
11/09/23	Thu	6:30 PM	CIP	CIP workshop	
11/16/23	Thu	6:30 PM		Finance Committee meeting	Review TIF/CEA Policy; TIF Districts & Financials Long-term Financial Planning
11/30/23	Thu	6:30 PM	CIP	CIP workshop	
12/07/23	Thu	6:30 PM	CIP	CIP workshop	
12/14/23	Thu	6:30 PM	CIP	CIP workshop	
12/21/23	Thu	6:30 PM		Finance Committee meeting	2022-23 ACFR & PAFR

FOR 2023 06

			ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
10 Taxes								
111190	41101	Property Taxes	50,276,738	50,276,738	51,183,917.09	16,743.89	-907,179.09	101.8%
111190	41103	Deferred Property Tax	-200,000	-200,000	.00	.00	-200,000.00	.0%
111190	41104	Tax Abatements	-75,000	-75,000	-140,660.68	-125,973.29	65,660.68	187.5%
111190	41105	Interest on Taxes	73,000	73,000	23,198.49	6,261.76	49,801.51	31.8%
111190	41106	Tax Lien Costs Revenu	12,000	12,000	9,649.46	.00	2,350.54	80.4%
111190	41107	Tax Lien Interest Rev	13,000	13,000	7,915.62	.00	5,084.38	60.9%
111190	41109	Payment in Lieu of Ta	400,000	400,000	49,585.14	.00	350,414.86	12.4%
111190	41197	BETE reimbursement	1,110,285	1,110,285	1,110,285.00	1,110,285.00	.00	100.0%
111190	41198	Homestead exemption r	1,737,410	1,737,410	1,327,595.00	.00	409,815.00	76.4%
111190	41199	Miscellaneous tax adj	-9,675	-9,675	.00	.00	-9,675.00	.0%
111191	41110	Excise Tax - Auto	3,700,000	3,700,000	1,997,177.84	311,064.56	1,702,822.16	54.0%
111191	41111	Excise Tax Boat/ATV/S	20,000	20,000	3,600.64	188.90	16,399.36	18.0%
111191	41112	Excise Tax - Airplane	4,000	4,000	.00	.00	4,000.00	.0%
		TOTAL Taxes	57,061,758	57,061,758	55,572,263.60	1,318,570.82	1,489,494.40	97.4%
		TOTAL REVENUES	57,061,758	57,061,758	55,572,263.60	1,318,570.82	1,489,494.40	
20 Licenses & Fees								
121111	42207	Passport Fees	10,000	10,000	11,725.00	1,715.00	-1,725.00	117.3%
121111	42209	Passport Picture Reve	3,500	3,500	.00	.00	3,500.00	.0%
121411	42100	Building Permits	250,000	250,000	90,169.29	9,741.80	159,830.71	36.1%
121411	42101	Electrical Permits	45,000	45,000	39,930.52	2,621.56	5,069.48	88.7%
121411	42102	Plumbing Permits	45,000	45,000	24,123.34	2,675.00	20,876.66	53.6%
121411	42103	Zoning Board Fees	0	0	75.00	.00	-75.00	100.0%
121611	42200	Hunting & Fishing Lic	400	400	195.25	62.00	204.75	48.8%
121611	42201	Dog License Fee	2,600	2,600	1,442.00	1,157.00	1,158.00	55.5%
121611	42202	Vital Statistics	38,000	38,000	26,075.60	3,070.00	11,924.40	68.6%
121611	42203	General Licenses	30,265	30,265	9,680.00	3,970.00	20,585.00	32.0%
121611	42204	Victulars/Innkeepers	21,975	21,975	5,563.75	93.75	16,411.25	25.3%
121611	42205	Shellfish Licenses	37,250	37,250	375.00	.00	36,875.00	1.0%
121611	42206	Neutered/Spayed Dog L	4,500	4,500	2,662.00	2,162.00	1,838.00	59.2%
121611	42210	Mooring fees	17,492	17,492	162.00	.00	17,330.00	.9%
121611	42215	Marijuana Licenses	12,800	12,800	10,835.00	600.00	1,965.00	84.6%
121911	42300	Planning Board Appl F	40,000	40,000	47,070.32	758.52	-7,070.32	117.7%
122121	42400	Fire Permits	2,000	2,000	1,275.00	105.00	725.00	63.8%
122221	42500	Conc Weapons Permits	500	500	190.00	.00	310.00	38.0%
122221	42501	Parking Permit fee	150	150	100.00	.00	50.00	66.7%

FOR 2023 06

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
123131 42600 Public Works Opening	35,000	35,000	17,973.00	50.00	17,027.00	51.4%
TOTAL Licenses & Fees	596,432	596,432	289,622.07	28,781.63	306,809.93	48.6%
TOTAL REVENUES	596,432	596,432	289,622.07	28,781.63	306,809.93	
30 Intergovernmental						
131132 43103 Highway Grant Fund	195,000	195,000	200,576.00	200,576.00	-5,576.00	102.9%
131142 43104 State General Assista	210,000	210,000	50,020.98	6,663.43	159,979.02	23.8%
131152 43108 IFW-MerePoint Boat La	10,000	10,000	9,999.99	.00	.01	100.0%
131190 43102 State Tax Exemption R	75,000	75,000	43,914.15	.00	31,085.85	58.6%
131192 43101 State Revenue Sharing	4,371,097	4,371,097	2,425,688.69	329,192.27	1,945,408.31	55.5%
131192 43106 Snowmobile Receipts	1,500	1,500	.00	.00	1,500.00	.0%
134546 43120 State Education Subsi	14,050,403	14,050,403	7,513,943.02	1,069,089.04	6,536,459.98	53.5%
134546 43123 Maine Learning Techno	0	0	99,603.00	.00	-99,603.00	100.0%
TOTAL Intergovernmental	18,913,000	18,913,000	10,343,745.83	1,605,520.74	8,569,254.17	54.7%
TOTAL REVENUES	18,913,000	18,913,000	10,343,745.83	1,605,520.74	8,569,254.17	
40 Charges for services						
141111 44110 Agent Fee Auto Reg	62,000	62,000	36,627.50	4,661.50	25,372.50	59.1%
141111 44111 Agent Fee Boat/ATV/Sn	1,200	1,200	386.00	44.00	814.00	32.2%
141211 44121 Rental of Property	7,102	7,102	3,651.10	591.85	3,450.90	51.4%
141611 44131 Advertising Fees	0	0	3,743.67	530.72	-3,743.67	100.0%
142121 44155 Ambulance Service Fee	1,100,000	1,100,000	677,821.54	164,011.32	422,178.46	61.6%
142121 44166 Special Detail - Fire	1,000	1,000	5,346.00	.00	-4,346.00	534.6%
142221 44161 Witness Fees	1,600	1,600	2,157.14	.00	-557.14	134.8%
142221 44162 Police Reports	4,000	4,000	2,403.00	867.00	1,597.00	60.1%
142221 44163 School Resource Offic	100,360	100,360	.00	.00	100,360.00	.0%
142221 44165 Special Detail - Poli	3,000	3,000	8,770.00	721.00	-5,770.00	292.3%
142221 44167 Dispatch Services fee	159,975	159,975	.00	.00	159,975.00	.0%
142221 44168 ACO Services fees	20,000	20,000	.00	.00	20,000.00	.0%
143131 44174 PW Labor & Materials	1,500	1,500	319.00	.00	1,181.00	21.3%
143431 44175 Recycling Revenue	10,000	10,000	4,264.20	1,771.40	5,735.80	42.6%
144545 44100 School Tuition, etc	492,046	492,046	108,068.52	20,608.00	383,977.48	22.0%
145051 44121 Rental of Property	10,200	10,200	5,674.80	850.00	4,525.20	55.6%
TOTAL Charges for services	1,973,983	1,973,983	859,232.47	194,656.79	1,114,750.53	43.5%
TOTAL REVENUES	1,973,983	1,973,983	859,232.47	194,656.79	1,114,750.53	
50 Fines & Penalties						

FOR 2023 06

			ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
151611	45108	Gen License Late Pena	330	330	75.00	.00	255.00	22.7%
151611	45109	Mooring Fee Late Pena	500	500	50.00	.00	450.00	10.0%
151611	45110	Victualers Lic Late P	570	570	480.00	.00	90.00	84.2%
151621	45103	Unlicensed Dog Fines	3,125	3,125	475.00	100.00	2,650.00	15.2%
151911	45120	Zoning Violation Fees	0	0	150.00	150.00	-150.00	100.0%
152121	45104	False Alarm Fire	1,000	1,000	.00	.00	1,000.00	.0%
152121	45107	Fire Code Violation F	100	100	1,100.00	.00	-1,000.00	1100.0%
152221	45100	Ordinance Fines	1,000	1,000	445.00	.00	555.00	44.5%
152221	45101	Parking Tickets	35,000	35,000	20,340.00	6,315.00	14,660.00	58.1%
152221	45102	Leash Law Fines	200	200	75.00	.00	125.00	37.5%
152221	45105	False Alarm Police	100	100	15.00	.00	85.00	15.0%
TOTAL Fines & Penalties			41,925	41,925	23,205.00	6,565.00	18,720.00	55.3%
TOTAL REVENUES			41,925	41,925	23,205.00	6,565.00	18,720.00	
60 Interest earned								
161193	46100	Interest Earned	80,000	80,000	237,013.78	91,966.91	-157,013.78	296.3%
TOTAL Interest earned			80,000	80,000	237,013.78	91,966.91	-157,013.78	296.3%
TOTAL REVENUES			80,000	80,000	237,013.78	91,966.91	-157,013.78	
70 Donations								
171952	47000	BDC Contrib to Econ D	25,000	25,000	25,000.00	.00	.00	100.0%
TOTAL Donations			25,000	25,000	25,000.00	.00	.00	100.0%
TOTAL REVENUES			25,000	25,000	25,000.00	.00	.00	
80 Use of fund balance								
181100	48000	Unapprop General Fund	500,000	1,125,000	.00	.00	1,125,000.00	.0%
181100	48001	Bal of State Revenue	300,000	300,000	.00	.00	300,000.00	.0%
184500	48004	School Balance Forwar	3,510,784	3,510,784	.00	.00	3,510,784.00	.0%
TOTAL Use of fund balance			4,310,784	4,935,784	.00	.00	4,935,784.00	.0%
TOTAL REVENUES			4,310,784	4,935,784	.00	.00	4,935,784.00	
90 Other								

FOR 2023 06

			ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
191111	49000	Finance Miscellaneous	1,500	1,500	4,243.58	696.90	-2,743.58	282.9%
191111	49101	Workers Comp Dividend	0	0	26,956.00	.00	-26,956.00	100.0%
191111	49106	W/C Proceeds	0	0	6,448.66	.00	-6,448.66	100.0%
191192	49100	Cable Television	290,000	290,000	74,964.22	.00	215,035.78	25.8%
191194	49150	Gen Govt Asset Sales	0	0	127,461.53	96,171.98	-127,461.53	100.0%
191311	49000	Assessing Miscellaneo	0	0	50.00	.00	-50.00	100.0%
191611	49000	Town Clerk Miscellane	2,260	2,260	1,217.86	147.25	1,042.14	53.9%
191911	49000	Planning Miscellaneou	200	200	69.75	59.25	130.25	34.9%
192121	49000	Fire Miscellaneous	1,000	1,000	.00	.00	1,000.00	.0%
192221	49000	Police Miscellaneous	0	0	14,104.50	.00	-14,104.50	100.0%
192294	49153	Police Vehicle Sales	0	0	12,000.00	.00	-12,000.00	100.0%
193131	49000	Public Works Miscella	1,000	1,000	.00	.00	1,000.00	.0%
194141	49103	General Assistance Re	0	0	1,986.65	.00	-1,986.65	100.0%
194545	49000	School Miscellaneous	149,603	149,603	18,773.47	693.78	130,829.53	12.5%
195051	49000	Recreation Miscellane	400	400	368.01	198.42	31.99	92.0%
199980	48100	General Fund Transfer	866,170	866,170	885,170.00	.00	-19,000.00	102.2%
TOTAL Other			1,312,133	1,312,133	1,173,814.23	97,967.58	138,318.77	89.5%
TOTAL REVENUES			1,312,133	1,312,133	1,173,814.23	97,967.58	138,318.77	
GRAND TOTAL			84,315,015	84,940,015	68,523,896.98	3,344,029.47	16,416,118.02	80.7%

** END OF REPORT - Generated by Julia Henze **

FOR 2023 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
00 Fill							
19000 General Fund Transfers Out	3,611,500	4,236,500	4,241,000.00	.00	.00	-4,500.00	100.1%
TOTAL Fill	3,611,500	4,236,500	4,241,000.00	.00	.00	-4,500.00	100.1%
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10 General Government							
11000 Administration	590,692	590,692	293,266.43	75,912.85	2,163.83	295,261.74	50.0%
11100 Finance Department	911,667	911,667	434,488.89	103,245.20	485.00	476,693.11	47.7%
11150 Technology Services Dept	441,227	441,227	219,209.90	38,177.32	64,355.68	157,661.42	64.3%
11200 Municipal Officers	249,869	249,869	90,763.51	12,651.60	.00	159,105.49	36.3%
11210 Munic Bldg - 85 Union	233,814	233,814	104,780.86	24,279.22	.00	129,033.14	44.8%
11230 Risk Management	649,007	649,007	420,099.95	181,163.80	.00	228,907.05	64.7%
11240 Employee benefits	0	0	-286,099.84	-46,499.22	.00	286,099.84	100.0%
11250 Cable TV	112,587	112,587	51,420.61	12,245.53	553.00	60,613.39	46.2%
11300 Assessing	316,014	316,014	160,267.39	40,098.15	.00	155,746.61	50.7%
11600 Town Clerk & Elections	475,157	475,157	239,275.11	50,550.13	2,715.04	233,166.85	50.9%
11800 Engineering	403,052	403,052	129,291.38	19,068.07	5,470.00	268,290.62	33.4%
11900 Planning Department	776,453	776,453	353,142.94	87,919.27	-20,071.99	443,382.05	42.9%
11950 Economic Development Dept	292,375	292,375	115,407.07	25,741.68	203.09	176,764.84	39.5%
TOTAL General Government	5,451,914	5,451,914	2,325,314.20	624,553.60	55,873.65	3,070,726.15	43.7%
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20 Public Safety							
12100 Fire Department	4,660,500	4,660,500	2,214,805.85	529,371.73	44,763.92	2,400,930.23	48.5%
12150 Central Fire Station	17,736	17,736	13,559.26	3,696.60	26.17	4,150.57	76.6%
12160 Emerson Fire Station	90,700	90,700	43,247.75	11,396.01	559.19	46,893.06	48.3%
12170 New Central Fire Station	111,500	111,500	21,319.90	12,358.79	189.28	89,990.82	19.3%
12200 Police Department	5,194,247	5,194,247	2,492,494.01	525,986.72	9,808.50	2,691,944.49	48.2%
12210 Police Special Detail	0	0	7,037.41	820.04	.00	-7,037.41	100.0%
12220 Emergency Services Dispatch	1,038,471	1,038,471	460,221.27	100,079.51	.00	578,249.73	44.3%
12250 Police Station Building	141,601	141,601	71,942.84	16,774.81	1,366.38	68,291.78	51.8%
12280 Coastal Resources	166,960	166,960	57,880.82	13,009.76	272.10	108,807.08	34.8%
12310 Streetlights	160,000	160,000	20,619.81	-15,781.30	.00	139,380.19	12.9%
12320 Traffic Signals	35,000	35,000	10,720.73	3,733.45	.00	24,279.27	30.6%
12330 Hydrants	735,000	735,000	171,369.53	.00	.00	563,630.47	23.3%

FOR 2023 06

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12340 Civil Emergency Preparedness	2,000	2,000	.00	.00	.00	2,000.00	.0%
TOTAL Public Safety	12,353,715	12,353,715	5,585,219.18	1,201,446.12	56,985.54	6,711,510.28	45.7%
<hr/> 30 Public Works							
13100 Public Works Administration	435,027	435,027	221,281.69	50,643.70	.00	213,745.31	50.9%
13110 PW General Maintenance	2,153,180	2,153,180	876,738.83	291,832.93	217,411.91	1,059,029.26	50.8%
13130 Refuse Collection	774,220	774,220	299,071.07	58,643.07	188,418.66	286,730.27	63.0%
13140 Recycling	548,640	548,640	248,934.55	47,429.29	85,855.92	213,849.53	61.0%
13150 PW Central Garage	998,607	998,607	371,637.12	68,477.12	19,771.03	607,198.85	39.2%
TOTAL Public Works	4,909,674	4,909,674	2,017,663.26	517,026.11	511,457.52	2,380,553.22	51.5%
<hr/> 40 Human Services							
14100 General Assistance	458,364	458,364	104,791.44	25,025.89	5,911.90	347,660.66	24.2%
14120 Health & Social Services	3,092	3,092	1,434.20	.00	.00	1,657.80	46.4%
TOTAL Human Services	461,456	461,456	106,225.64	25,025.89	5,911.90	349,318.46	24.3%
<hr/> 45 Education							
14500 School Department	49,443,682	49,443,682	19,076,790.62	5,402,883.10	.00	30,366,891.38	38.6%
TOTAL Education	49,443,682	49,443,682	19,076,790.62	5,402,883.10	.00	30,366,891.38	38.6%
<hr/> 50 Recreation and Culture							
15000 Recreation Administration	530,540	530,540	290,329.37	76,437.82	3,313.11	236,897.52	55.3%
15050 Rec Buildings and Grounds	1,190,377	1,190,377	504,502.09	103,848.89	778.79	685,096.12	42.4%
15250 Rec Building 211	312,815	312,815	73,495.74	7,298.66	23,825.91	215,493.35	31.1%
15300 Teen Center	20,000	20,000	20,000.00	.00	.00	.00	100.0%
15310 People Plus	150,000	150,000	152,280.75	.00	.00	-2,280.75	101.5%
15400 Curtis Memorial Library	1,670,776	1,670,776	829,779.15	136,855.56	.00	840,996.85	49.7%
TOTAL Recreation and Culture	3,874,508	3,874,508	1,870,387.10	324,440.93	27,917.81	1,976,203.09	49.0%

FOR 2023 06

60	Intergovernmental	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
60 Intergovernmental								
16000	County tax	1,713,824	1,713,824	1,713,824.00	.00	.00	.00	100.0%
	TOTAL Intergovernmental	1,713,824	1,713,824	1,713,824.00	.00	.00	.00	100.0%
70 Unclassified								
17000	Promotion and Development	342,170	342,170	207,178.49	20.16	.00	134,991.51	60.5%
17010	Additional School Assistance	10,000	10,000	.00	.00	.00	10,000.00	.0%
17020	Cemetery Care	3,200	3,200	1,250.00	500.00	.00	1,950.00	39.1%
17030	Contingency Reserve	650,000	650,000	.00	.00	.00	650,000.00	.0%
	TOTAL Unclassified	1,005,370	1,005,370	208,428.49	520.16	.00	796,941.51	20.7%
80 Debt Service								
18040	Police Station Bond	361,281	361,281	319,687.51	.00	.00	41,593.49	88.5%
18050	2010 Elementary School Bond	0	0	.00	-1,226,435.74	.00	.00	.0%
18060	Sch Revolving Reno Fund Bond	0	0	.00	-118,523.01	.00	.00	.0%
18070	2017 CIP GO Bonds	161,272	161,272	153,951.25	-58,327.50	.00	7,320.75	95.5%
18080	2020 Elementary School Bond	0	0	.00	-1,104,009.40	.00	.00	.0%
18090	2021 Fire Station Bond	966,819	966,819	768,359.40	.00	.00	198,459.60	79.5%
	TOTAL Debt Service	1,489,372	1,489,372	1,241,998.16	-2,507,295.65	.00	247,373.84	83.4%
	GRAND TOTAL	84,315,015	84,940,015	38,386,850.65	5,588,600.26	658,146.42	45,895,017.93	46.0%

** END OF REPORT - Generated by Julia Henze **