

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

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% |
| <hr/> | | | | | | | |
| 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% |
| <hr/> | | | | | | | |
| 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 **