



Town of Casco

Selectboard & Finance Committee Budget Workshop Agenda

March 11, 2025 at 5:30 PM

Casco Community Center

Regular Meeting

1. Manager's Update

Workshop

2. Fire Rescue Proposed Budget
3. Emergency Management Proposed Budget
4. Animal Control Proposed Budget
5. Parks & Beaches Proposed Budget
6. Cemeteries Proposed Budget
7. Public Works Proposed Budget
8. Dams Proposed Budget

**FY 26
FIRE RESCUE DEPARTMENT**

	APPROVED FY23	ACTUAL FY23	APPROVED FY24	ACTUAL FY24	APPROVED FY25	DEPARTMENT HEAD FY26	TOWN MANAGER FY26	\$ INCREASE OR DECREASE	% INCREASE OR DECREASE
104 PUBLIC SAFETY									
01 FIRE RESCUE DEPARTMENT									
10 PAYROLL									
10 PER DIEM	\$ 329,810	\$ 317,141	\$ 445,500	\$ 349,510	\$ 445,500	\$ 475,000	\$445,500	\$ -	0.00%
18 FIRE CHIEF	\$ 73,923	\$ 85,296	\$ 78,728	\$ 87,358	\$ 81,500	\$ 87,000	\$ 87,000	\$ 5,500	6.75%
19 F/R STIPENDS	\$ 10,750	\$ 3,700	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.00%
29 FT FIRE & RESCUE	\$ 291,968	\$ 219,930	\$ 248,131	\$ 202,772	\$ 251,040	\$ 302,607	\$ 302,607	\$ 51,567	20.54%
33 ADMIN TO CHIEF/HEALTH OFFICER	\$ -	\$ -	\$ 52,124	\$ 59,526	\$ 59,075	\$ 63,000	\$ 61,150	\$ 2,075	3.51%
98 HOLIDAY & OVERTIME	\$ 45,000	\$ 64,837	\$ 85,000	\$ 108,507	\$ 90,000	\$ 90,000	\$ 100,000	\$ 10,000	11.11%
Subtotal	\$ 751,451	\$ 690,904	\$ 917,483	\$ 807,673	\$ 935,115	\$ 1,025,607	\$1,004,257	\$ 69,142	7.39%
30 SERVICES									
02 ADVERTISING	\$ -		\$ 250	\$ -	\$ 250	\$ 250	\$ 250	\$ -	0.00%
05 SOFTWARE/IT SERVICES	\$ 10,500	\$ 10,888	\$ 20,000	\$ 22,874	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
06 PROFESSIONAL SERVICES	\$ 35,000	\$ 35,787	\$ 40,000	\$ 26,003	\$ 32,000	\$ 32,000	\$ 32,000	\$ -	0.00%
07 COPIER MAINTENANCE	\$ 1,280	\$ 949	\$ 1,325	\$ 837	\$ 1,375	\$ 1,400	\$ 1,375	\$ -	0.00%
09 DUES & FEES	\$ 2,500	\$ 1,000	\$ 2,500	\$ 1,761	\$ 2,500	\$ 2,500	\$ 2,000	\$ (500)	-20.00%
13 DISPATCH	\$ 29,278	\$ 29,277	\$ 30,153	\$ 30,152	\$ 31,064	\$ 31,995	\$ 31,995	\$ 931	3.00%
14 GIFTS/FLOWERS	\$ 1,000	\$ 524	\$ 1,000	\$ 489	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
30 BILLING SERVICES	\$ 18,540	\$ 16,995	\$ 20,000	\$ 18,193	\$ 20,000	\$ 19,450	\$ 19,450	\$ (550)	-2.75%
37 PARAMEDIC INTERCEPT					\$ 4,000	\$ 4,000	\$ 3,000	\$ (1,000)	-25.00%
Subtotal	\$ 98,098	\$ 95,420	\$ 115,228	\$ 100,309	\$ 112,189	\$ 112,595	\$ 111,070	\$ (1,119)	-1.00%
50 SUPPLIES & EQUIPMENT									
01 SUPPLIES	\$ 7,850	\$ 9,314	\$ 8,000	\$ 6,857	\$ 8,000	\$ 9,000	\$ 8,000	\$ -	0.00%
05 FOOD	\$ 750	\$ 609	\$ 1,000	\$ 281	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
06 GAS/DIESEL	\$ 20,000	\$ 33,083	\$ 30,000	\$ 37,428	\$ 30,000	\$ 30,000	\$ -	\$ (30,000)	-100.00%
07 UNIFORMS	\$ 14,000	\$ 4,829	\$ 10,000	\$ 10,533	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
08 FIREFIGHTING PPE	\$ 8,000	\$ 3,141	\$ 10,000	\$ 8,797	\$ 10,000	\$ 16,000	\$ 15,000	\$ 5,000	0.00%
09 OXYGEN	\$ 1,500	\$ 1,197	\$ 1,500	\$ 1,705	\$ 1,500	\$ 2,500	\$ 2,250	\$ 750	50.00%
10 MEDICAL SUPPLIES	\$ 18,200	\$ 14,576	\$ 18,200	\$ 18,356	\$ 20,000	\$ 22,500	\$ 20,000	\$ -	0.00%
13 NEW EQUIPMENT	\$ 28,000	\$ 33,880	\$ 30,000	\$ 30,678	\$ 30,000	\$ 34,000	\$ 32,000	\$ 2,000	6.67%
Subtotal	\$ 98,300	\$ 100,629	\$ 108,700	\$ 114,635	\$ 110,500	\$ 125,000	\$ 88,250	\$ (22,250)	-20.14%
60 REPAIRS & MAINTENANCE									
01 BUILDING MAINTENANCE	\$ 10,500	\$ 10,727	\$ 15,000	\$ 16,447	\$ 15,000	\$ 12,000	\$ 12,000	\$ (3,000)	-20.00%
02 FURNACE/BOILERS	\$ 1,500	\$ 360	\$ 1,500	\$ 600	\$ 2,000	\$ 2,500	\$ 1,500	\$ (500)	-25.00%
03 GENERATORS	\$ 1,250	\$ 1,521	\$ 1,500	\$ 2,290	\$ 1,800	\$ 2,000	\$ 2,200	\$ 400	22.22%
06 CHIEFS VEHICLE	\$ 2,000	\$ 1,002	\$ 1,750	\$ 1,953	\$ 1,750	\$ 2,500	\$ 1,750	\$ -	0.00%
07 EQUIPMENT REPAIR/MAINT.	\$ 4,000	\$ 4,206	\$ 6,000	\$ 10,010	\$ 6,000	\$ 7,000	\$ 7,000	\$ 1,000	16.67%
08 RADIOS	\$ 5,500	\$ 3,339	\$ 4,000	\$ 4,419	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%

09 BOAT	\$ 1,500	\$ 1,506	\$ 1,750	\$ 535	\$ 1,750	\$ 2,000	\$ 1,750	\$ -	0.00%
16 AMBULANCE 61	\$ 1,750	\$ 5,284	\$ 5,000	\$ 6,203	\$ 7,500	\$ 9,000	\$ 7,500	\$ -	0.00%
17 AMBULANCE 62	\$ 1,750	\$ 9,157	\$ 5,000	\$ 5,060	\$ 7,500	\$ 9,000	\$ 9,000	\$ 1,500	20.00%
18 UTILITY 60	\$ 1,500	\$ 99	\$ 1,000	\$ 2,723	\$ 1,000	\$ 1,500	\$ 1,500	\$ 500	50.00%
19 TANK 66	\$ 5,600	\$ 5,595	\$ 6,000	\$ 9,990	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.00%
20 ENGINE 63	\$ 8,400	\$ 8,336	\$ 8,500	\$ 12,033	\$ 12,000	\$ 10,500	\$ 10,500	\$ (1,500)	-12.50%
21 ENGINE 64	\$ 10,000	\$ 10,663	\$ 10,000	\$ 4,668	\$ 8,500	\$ 9,000	\$ 9,000	\$ 500	5.88%
22 BRUSH 65	\$ 1,750	\$ 537	\$ 1,750	\$ 4,742	\$ 1,750	\$ 3,000	\$ 3,000	\$ 1,250	71.43%
23 AMBULANCE 3	\$ 1,750	\$ 2,579	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
24 SQUAD 68	\$ 1,500	\$ 10,837	\$ 1,500	\$ 1,640	\$ 1,500	\$ 3,500	\$ 3,500	\$ 2,000	0.00%
Subtotal	\$ 60,250	\$ 75,748	\$ 73,250	\$ 83,313	\$ 79,550	\$ 85,000	\$ 81,700	\$ 2,150	2.70%
70 TRAINING & TRAVEL									
01 CONFERENCE/TRAINING FEES	\$ 5,000	\$ 2,744	\$ 7,150	\$ 2,744	\$ 7,150	\$ 8,000	\$ 7,150	\$ -	0.00%
02 MILEAGE	\$ 150	\$ 179	\$ 200	\$ 179	\$ 200	\$ -	\$ -	\$ (200)	-100.00%
03 FOOD FOR TRAINING PURPOSES	\$ 300	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
04 PHYSICAL	\$ 4,500	\$ 505	\$ 6,000	\$ 505	\$ 6,000	\$ 7,500	\$ 7,500	\$ 1,500	25.00%
05 FIRE EMS CERTIFICATE SCHOOL	\$ 6,825	\$ 2,017	\$ 7,150	\$ 2,017	\$ 7,150	\$ 6,000	\$ 6,000	\$ (1,150)	-16.08%
Subtotal	\$ 16,775	\$ 5,445	\$ 21,000	\$ 5,445	\$ 21,000	\$ 22,000	\$ 21,150	\$ 150	0.71%
104-01 FIRE RESCUE: SUBTOTALS	\$ 1,024,874	\$ 968,146	\$ 1,235,661	\$ 1,111,375	\$ 1,258,354	\$ 1,370,202	\$ 1,306,427	\$ 48,073	3.82%

BENEFITS	
HEALTH INSURANCE	\$ 152,278
FICA/MED/RETIREMENT	\$ 128,366
WORKERS COMP	\$ 41,888
TOTAL OPERATING EXPENSES	\$ 1,628,959

Capital Requests

	DEPARTMENT HEAD			TOWN MANAGER			SELECTBOARD/FINANCE COMMITTEE		
	From Existing Funds	Balance from New Funds	Total Requested	From Existing Funds	Balance from New Funds	Total Requested	From Existing Funds	Balance from New Funds	Total Requested
FIRE & RESCUE									
LEASE PURCHASE AMBULANCE 61 Year 1	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -
MOBILE RADIOS RESERVE	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
TURNOUT GEAR RESERVE	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
AIR TANKS RESERVE	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
FIRE & RESCUE SUBTOTALS	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ 120,000	\$ 105,000	\$ -	\$ -	\$ -

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT	BUDGET ---- Y T D ----			PENDING ACTIVITY	UNEXPENDED BALANCE
	NET	DEBITS	CREDITS		
104 - PUBLIC SAFETY	1,391,294.00	866,216.78	0.00	27,140.92	497,936.30
01 - Fire Rescue Department	1,258,354.00	806,900.86	0.00	26,106.62	425,346.52
10 - PAYROLL	935,115.00	644,476.62	0.00	20,007.42	270,630.96
10 - Per Diem/Stipend	445,500.00	257,914.90	0.00	8,180.91	179,404.19
18 - Fire Chief	81,500.00	54,838.00	0.00	1,566.80	25,095.20
19 - F/R Stipends	8,000.00	4,237.26	0.00	0.00	3,762.74
29 - FT Fire & Rescue	251,040.00	199,515.94	0.00	5,936.46	45,587.60
33 - Administrative Assistant	59,075.00	39,724.50	0.00	1,136.00	18,214.50
98 - Overtime	90,000.00	88,246.02	0.00	3,187.25	-1,433.27
30 - SERVICES	112,189.00	73,825.61	0.00	1,926.71	36,436.68
02 - Advertising	250.00	0.00	0.00	0.00	250.00
05 - Software/IT Services	20,000.00	15,147.59	0.00	77.50	4,774.91
06 - Professional Services	32,000.00	15,027.25	0.00	156.00	16,816.75
07 - Copier Maintenance	1,375.00	657.32	0.00	0.00	717.68
09 - Dues & Fees	2,500.00	278.97	0.00	0.00	2,221.03
13 - Dispatch/Paramedic Assist	31,064.00	31,063.92	0.00	0.00	0.08
14 - Gifts/Flowers	1,000.00	530.00	0.00	0.00	470.00
30 - Billing Services	20,000.00	10,695.56	0.00	1,693.21	7,611.23
37 - Paramedic Intercept	4,000.00	425.00	0.00	0.00	3,575.00
50 - SUPPLIES & EQUIPMENT	110,500.00	50,421.93	0.00	1,990.44	58,087.63
01 - Supplies	8,000.00	2,657.93	0.00	456.20	4,885.87
05 - Food	1,000.00	527.10	0.00	0.00	472.90
06 - Gas/Diesel	30,000.00	9,648.56	0.00	0.00	20,351.44
07 - Uniforms	10,000.00	3,810.99	0.00	965.05	5,223.96
08 - PPE	10,000.00	12,924.84	0.00	0.00	-2,924.84
09 - Oxygen	1,500.00	1,601.67	0.00	120.27	-221.94
10 - Medical Supplies	20,000.00	10,522.44	0.00	448.92	9,028.64
13 - New Equip	30,000.00	7,746.16	0.00	0.00	22,253.84
18 - Use of Donation Funds	0.00	982.24	0.00	0.00	-982.24
60 - REPAIRS & MAINTENANCE	79,550.00	34,251.58	0.00	1,682.05	43,616.37
01 - Building Repairs	15,000.00	6,486.89	0.00	18.31	8,494.80
02 - Furnace/Boilers	2,000.00	0.00	0.00	0.00	2,000.00
03 - Generators	1,800.00	1,295.28	0.00	0.00	504.72
06 - Chief Vehicle	1,750.00	163.50	0.00	0.00	1,586.50
07 - Equipment Repair/Maint	6,000.00	1,796.28	0.00	0.00	4,203.72
08 - Radios	4,000.00	1,278.17	0.00	0.00	2,721.83
09 - Boat	1,750.00	125.89	0.00	0.00	1,624.11
16 - Ambulance 61	7,500.00	2,016.92	0.00	0.00	5,483.08
17 - Ambulance 62	7,500.00	6,607.22	0.00	675.00	217.78
18 - Utility 60	1,000.00	1,127.66	0.00	0.00	-127.66
19 - Tank 66	7,500.00	4,352.86	0.00	0.00	3,147.14
20 - Engine 63	12,000.00	3,477.13	0.00	0.00	8,522.87
21 - Engine 64	8,500.00	4,604.42	0.00	988.74	2,906.84
22 - Forestry 65	1,750.00	0.00	0.00	0.00	1,750.00
24 - Squad 68	1,500.00	919.36	0.00	0.00	580.64
70 - TRAINING & TRAVEL	21,000.00	3,925.12	0.00	500.00	16,574.88
01 - Conferences/Training Fees	7,150.00	1,242.99	0.00	0.00	5,907.01
02 - Mileage	200.00	60.00	0.00	0.00	140.00
03 - Food for Training Purposes	500.00	0.00	0.00	0.00	500.00
04 - Physicals	6,000.00	1,834.38	0.00	0.00	4,165.62
05 - Fire EMS Certification School	7,150.00	787.75	0.00	500.00	5,862.25

**FY 26
EMERGENCY MANAGEMENT COST CENTER**

	APPROVED FY23	ACTUAL FY23	APPROVED FY24	ACTUAL FY24	APPROVED FY25	DEPARTMENT HEAD FY26	TOWN MANAGER FY26	\$ INCREASE OR DECREASE	% INCREASE OR DECREASE
104 PUBLIC SAFETY									
04 EMA									
10 PAYROLL									
20 EMA	\$ -	\$ -	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%
Subtotal	\$ -	\$ -	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	-100.00%
30 SERVICES									
05 SOFTWARE/IT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
50 SUPPLIES & EQUIPMENT									
01 SUPPLIES	\$ 2,500	\$ 253	\$ 2,500	\$ -	\$ 4,000	\$ 1,000	\$ 1,000	\$ (3,000)	0.00%
07 UNIFORMS/PPE	\$ 400	\$ -	\$ 400	\$ -	\$ 400	\$ 400	\$ 400	\$ -	0.00%
Subtotal	\$ 2,900	\$ 253	\$ 2,900	\$ -	\$ 4,400	\$ 1,400	\$ 1,400	\$ (3,000)	-68.18%
70 TRAINING & TRAVEL									
01 TRAINING/CONFERENCES	\$ -	\$ -	\$ 1,440	\$ -	\$ -	\$ -	\$ -	\$ (1,440)	-100.00%
02 MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
03 FOOD	\$ 750	\$ -	\$ 750	\$ -	\$ 750	\$ 750	\$ 750	\$ -	0.00%
Subtotal	\$ 750	\$ -	\$ 2,190	\$ -	\$ 750	\$ 750	\$ 750	\$ -	0.00%
104-04 EMA: SUBTOTALS	\$ 3,650	\$ 253	\$ 6,890	\$ -	\$ 5,150	\$ 2,150	\$ 2,150	\$ (3,000)	-58.25%

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT	BUDGET ---- Y T D ----			PENDING ACTIVITY	UNEXPENDED BALANCE
	NET	DEBITS	CREDITS		
104 - PUBLIC SAFETY	1,391,294.00	866,216.78	0.00	27,140.92	497,936.30
04 - Emergency Management Agency	5,150.00	0.00	0.00	0.00	5,150.00
50 - SUPPLIES & EQUIPMENT	4,400.00	0.00	0.00	0.00	4,400.00
01 - Supplies	4,000.00	0.00	0.00	0.00	4,000.00
07 - Uniforms	400.00	0.00	0.00	0.00	400.00
70 - TRAINING & TRAVEL	750.00	0.00	0.00	0.00	750.00
03 - Food for Training Purposes	750.00	0.00	0.00	0.00	750.00

**FY 26
ANIMAL CONTROL COST CENTER**

	APPROVED FY23	ACTUAL FY23	APPROVED FY24	ACTUAL FY24	APPROVED FY25	DEPARTMENT HEAD FY26	TOWN MANAGER FY26	\$ INCREASE OR DECREASE	% INCREASE OR DECREASE
104 PUBLIC SAFETY									
03 ANIMAL CONTROL									
10 PAYROLL									
36 ASSISTANT ACO	\$ 5,000	\$ 400	\$ 5,000	\$ -	\$ 20,800	\$ 20,800	\$ 20,800	\$ -	0.00%
17 ANIMAL CONTROL OFFICER	\$ 37,877	\$ 37,877	\$ 45,760	\$ 46,640	\$ 47,362	\$ 49,020	\$ 49,020	\$ 1,658	3.50%
98 OVERTIME	\$ 3,000	\$ 16,512	\$ 5,000	\$ 12,466	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	100.00%
Subtotal	\$ 45,877	\$ 54,789	\$ 55,760	\$ 59,106	\$ 73,162	\$ 74,820	\$ 74,820	\$ 1,658	2.27%
11 BENEFITS & INSURANCE									
01 HEALTH INSURANCE	\$ 28,620	\$ 28,652	\$ 29,765	\$ 29,899	\$ 31,026	\$ 30,200	\$ 30,200	\$ (826)	-2.66%
02 FICA/MED/RETIREMENT	\$ 4,736	\$ 2,351	\$ 5,406	\$ 2,960	\$ 6,624	\$ 8,549	\$ 8,549	\$ 1,925	29.06%
03 WORKERS COMP	\$ 460	\$ -	\$ 460	\$ -	\$ 436	\$ 312	\$ 312	\$ (124)	-28.48%
Subtotal	\$ 33,816	\$ 31,003	\$ 35,631	\$ 32,859	\$ 38,086	\$ 39,061	\$ 39,061	\$ 975	2.56%
20 UTILITIES									
02 PHONE/CELL PHONES	\$ 828	\$ 949	\$ 828	\$ 1,053	\$ 828	\$ 1,320	\$ 1,320	\$ 492	59.42%
Subtotal	\$ 828	\$ 949	\$ 828	\$ 1,053	\$ 828	\$ 1,320	\$ 1,320	\$ 492	59.42%
30 SERVICES									
06 PROFESSIONAL SERVICES	\$ 5,214	\$ 6,956	\$ 5,214	\$ 5,250	\$ 5,214	\$ 5,360	\$ 5,360	\$ 146	2.80%
09 DUES & FEES	\$ 154	\$ -	\$ 154	\$ -	\$ -	\$ 50	\$ 50	\$ 50	0.00%
33 VETERINARIAN SERVICES	\$ 2,000	\$ 556	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
Subtotal	\$ 7,368	\$ 7,512	\$ 6,368	\$ 5,250	\$ 6,214	\$ 6,410	\$ 6,410	\$ 196	3.15%
50 SUPPLIES & EQUIPMENT									
01 SUPPLIES	\$ 4,500	\$ 709	\$ 2,500	\$ -	\$ 2,500	\$ 1,250	\$ 1,250	\$ (1,250)	-50.00%
06 GAS/DIESEL	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 250	\$ 250	\$ (250)	
13 NEW EQUIPMENT	\$ 2,200	\$ 645	\$ 1,200	\$ -	\$ 2,000	\$ 750	\$ 750	\$ (1,250)	-62.50%
07 UNIFORMS	\$ 1,000	\$ 85	\$ 2,000	\$ 1,524	\$ 1,200	\$ 1,000	\$ 1,000	\$ (200)	100.00%
Subtotal	\$ 7,700	\$ 1,439	\$ 5,700	\$ 1,524	\$ 6,200	\$ 3,250	\$ 3,250	\$ (2,950)	-47.58%
60 REPAIRS & MAINTENANCE									
07 EQUIPMENT REPAIR/MAINT.	\$ 1,000	\$ -	\$ 2,000	\$ -	\$ 1,000	\$ 750	\$ 750	\$ (250)	-25.00%
25 ACO VEHICLE	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
Subtotal	\$ 3,000	\$ -	\$ 4,000	\$ -	\$ 1,500	\$ 1,250	\$ 1,250	\$ (250)	-16.67%
70 TRAINING & TRAVEL									
01 CONFERENCE/TRAINING FEES	\$ 2,000	\$ 50	\$ 1,000	\$ 65	\$ 1,000	\$ 500	\$ 500	\$ (500)	-50.00%
02 MILEAGE	\$ 800	\$ 577	\$ 800	\$ 182	\$ 800	\$ 500	\$ 500	\$ (300)	-37.50%
Subtotal	\$ 2,800	\$ 627	\$ 1,800	\$ 247	\$ 1,800	\$ 1,000	\$ 1,000	\$ (800)	-44.44%
104-03 ANIMAL CONTROL : SUBTOTALS	\$ 101,389	\$ 96,319	\$ 110,087	\$ 100,039	\$ 127,790	\$ 127,110	\$ 127,110	\$ (680)	-0.53%

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT	BUDGET ---- Y T D ----			PENDING ACTIVITY	UNEXPENDED BALANCE
	NET	DEBITS	CREDITS		
104 - PUBLIC SAFETY	1,391,294.00	866,216.78	0.00	27,140.92	497,936.30
03 - Animal Control Officer	127,790.00	59,315.92	0.00	1,034.30	67,439.78
10 - PAYROLL	73,162.00	33,530.75	0.00	880.00	38,751.25
17 - Animal Control Officer	47,362.00	30,800.00	0.00	880.00	15,682.00
36 - Assistant ACO	20,800.00	0.00	0.00	0.00	20,800.00
98 - Overtime	5,000.00	2,730.75	0.00	0.00	2,269.25
11 - BENEFITS & INSURANCE	38,086.00	21,644.61	0.00	44.00	16,397.39
01 - Health Insurance	31,026.00	19,966.75	0.00	0.00	11,059.25
02 - FICA/MED/Retirement	6,624.00	1,677.86	0.00	44.00	4,902.14
03 - Workers Compensation	436.00	0.00	0.00	0.00	436.00
20 - UTILITIES	828.00	677.01	0.00	110.30	40.69
02 - Phone/Cell Phones	828.00	677.01	0.00	110.30	40.69
30 - SERVICES	6,214.00	3,134.61	0.00	0.00	3,079.39
06 - Professional Services	5,214.00	3,109.61	0.00	0.00	2,104.39
09 - Dues & Fees	0.00	25.00	0.00	0.00	-25.00
33 - Veterinarian Services	1,000.00	0.00	0.00	0.00	1,000.00
50 - SUPPLIES & EQUIPMENT	6,200.00	299.00	0.00	0.00	5,901.00
01 - Supplies	2,500.00	0.00	0.00	0.00	2,500.00
06 - Gas/Diesel	500.00	0.00	0.00	0.00	500.00
07 - Uniforms	1,200.00	0.00	0.00	0.00	1,200.00
13 - New Equip	2,000.00	299.00	0.00	0.00	1,701.00
60 - REPAIRS & MAINTENANCE	1,500.00	0.00	0.00	0.00	1,500.00
07 - Equipment Repair/Maint	1,000.00	0.00	0.00	0.00	1,000.00
25 - ACO Vehicle	500.00	0.00	0.00	0.00	500.00
70 - TRAINING & TRAVEL	1,800.00	29.94	0.00	0.00	1,770.06
01 - Conferences/Training Fees	1,000.00	0.00	0.00	0.00	1,000.00
02 - Mileage	800.00	29.94	0.00	0.00	770.06

**FY 26
PARKS & BEACHES COST CENTER**

	APPROVED FY23	ACTUAL FY23	APPROVED FY24	ACTUAL FY24	APPROVED FY25	DEPARTMENT HEAD FY26	TOWN MANAGER FY26	\$ INCREASE OR DECREASE	% INCREASE OR DECREASE
102 PARKS & RECREATION									
02 PARKS & BEACHES									
30 SERVICES									
02 ADVERTISING	\$ 100	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
06 PROFESSIONAL SERVICES	\$ 7,895	\$ 5,546	\$ 3,000	\$ 326	\$ 8,000	\$ 8,000	\$ 5,000	\$ (3,000)	-37.50%
19 TRASH REMOVAL	\$ 570	\$ 765	\$ -	\$ 1,881	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 8,565	\$ 6,311	\$ 3,100	\$ 2,207	\$ 8,000	\$ 8,000	\$ 5,000	\$ (3,000)	-37.50%
50 SUPPLIES & EQUIPMENT									
13 NEW EQUIPMENT	\$ 1,000	\$ 667	\$ 2,000	\$ 750	\$ 2,500	\$ 7,500	\$ 5,000	\$ 2,500	100.00%
Subtotal	\$ 1,000	\$ 667	\$ 2,000	\$ 750	\$ 2,500	\$ 7,500	\$ 5,000	\$ 2,500	100.00%
60 REPAIRS & MAINTENANCE									
13 BEACH MAINTENANCE	\$ 1,000	\$ 275	\$ 1,000	\$ 275	\$ 1,000	\$ 500	\$ 500	\$ (500)	-50.00%
15 PARK/LAND RELATED MAINTENANCE	\$ 5,000	\$ 8,029	\$ 7,500	\$ 645	\$ 2,500	\$ 27,000	\$ 27,000	\$ 24,500	980.00%
Subtotal	\$ 6,000	\$ 8,304	\$ 8,500	\$ 920	\$ 3,500	\$ 27,500	\$ 27,500	\$ 24,000	685.71%
102- 02 PARKS & BEACHES: SUBTOTAL	\$ 15,565	\$ 15,282	\$ 13,600	\$ 3,877	\$ 14,000	\$ 43,000	\$ 37,500	\$ 23,500	167.86%

Capital Requests

	DEPARTMENT HEAD			TOWN MANAGER		
	From Existing Funds	Balance from New Funds	Total Requested	From Existing Funds	Balance from New Funds	Total Requested
PARKS AND BEACHES						
Fence at Community Park	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
PUBLIC WORKS SUBTOTALS	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ 25,000

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT	BUDGET ---- Y T D ----			PENDING ACTIVITY	UNEXPENDED BALANCE
	NET	DEBITS	CREDITS		
102 - PARKS & RECREATION	358,295.00	183,082.40	1,525.00	9,775.37	166,962.23
02 - Parks & Beaches	14,000.00	9,823.30	0.00	0.00	4,176.70
30 - SERVICES	8,000.00	0.00	0.00	0.00	8,000.00
06 - Professional Services	8,000.00	0.00	0.00	0.00	8,000.00
50 - SUPPLIES & EQUIPMENT	2,500.00	3,303.16	0.00	0.00	-803.16
12 - Flags	0.00	36.95	0.00	0.00	-36.95
13 - New Equip	2,500.00	3,266.21	0.00	0.00	-766.21
60 - REPAIRS & MAINTENANCE	3,500.00	6,520.14	0.00	0.00	-3,020.14
13 - Beach Maintenance	1,000.00	13.14	0.00	0.00	986.86
15 - Park/Land Related Maint.	2,500.00	6,507.00	0.00	0.00	-4,007.00

**FY 26
CEMETARIES/OPEN SPACE/VETERANS COST CENTER**

	APPROVED FY23	ACTUAL FY23	APPROVED FY24	ACTUAL FY24	APPROVED FY25	DEPARTMENT HEAD FY26	TOWN MANAGER FY26	\$ INCREASE OR DECREASE	% INCREASE OR DECREASE
102 PARKS & RECREATION									
04 CEMETARIES									
30 SERVICES									
06 PROFESIONAL SERVICES	\$ -	\$ -	\$ 8,000.00	\$ 121	\$ 6,000	\$ 4,000	\$ 4,000	\$ (2,000)	-33.33%
12 LAWN CARE	\$ 5,800	\$ 5,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
Subtotal	\$ 5,800	\$ 5,000	\$ 10,500	\$ 2,621	\$ 8,500	\$ 6,500	\$ 6,500	\$ (2,000)	-23.53%
50 SUPPLIES & EQUIPMENT									
12 FLAGS	\$ 400	\$ -	\$ 400	\$ -	\$ 600	\$ 1,000	\$ 1,000	\$ 400	66.67%
Subtotal	\$ 400	\$ -	\$ 400	\$ -	\$ 600	\$ 1,000	\$ 1,000	\$ 400	66.67%
102-04 CEMETARIES: SUBTOTAL	\$ 6,200	\$ 5,000	\$ 10,900	\$ 2,621	\$ 9,100	\$ 7,500	\$ 7,500	\$ (1,600)	-17.58%

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT	BUDGET ---- Y T D ----			PENDING ACTIVITY	UNEXPENDED BALANCE
	NET	DEBITS	CREDITS		
102 - PARKS & RECREATION	358,295.00	183,082.40	1,525.00	9,775.37	166,962.23
04 - Cemeteries	9,100.00	0.00	0.00	0.00	9,100.00
30 - SERVICES	8,500.00	0.00	0.00	0.00	8,500.00
06 - Professional Services	6,000.00	0.00	0.00	0.00	6,000.00
12 - Lawn Care	2,500.00	0.00	0.00	0.00	2,500.00
50 - SUPPLIES & EQUIPMENT	600.00	0.00	0.00	0.00	600.00
12 - Flags	600.00	0.00	0.00	0.00	600.00

FY 26

PUBLIC WORKS COST CENTER

	APPROVED FY23	ACTUAL FY23	APPROVED FY24	ACTUAL FY24	APPROVED FY25	DEPARTMENT HEAD FY26	TOWN MANGER FY26	\$ INCREASE OR DECREASE	% INCREASE OR DECREASE
105 PUBLIC WORKS/ROADS									
01 PUBLIC WORKS ROADS									
10 PAYROLL									
10 PER DIEM/STIPEND	\$ 12,000	\$ 20,056	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
27 PUBLIC WORKS FOREMAN	\$ 57,000	\$ 56,882	\$ 65,127	\$ 68,078	\$ 67,406	\$ 69,765	\$ 69,765	\$ 2,359	3.50%
31 PUBLIC WORKS TRUCK DRIVERS	\$ 35,760	\$ -	\$ 61,100	\$ 59,177	\$ 94,183	\$ 97,479	\$ 97,479	\$ 3,296	3.50%
98 OVERTIME	\$ 5,000	\$ 1,370	\$ 5,000	\$ 9,545	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
Subtotal	\$ 109,760	\$ 78,308	\$ 131,227	\$ 136,800	\$ 166,589	\$ 172,245	\$ 172,245	\$ 5,656	3.39%
30 SERVICES									
05 SOFTWARE/IT SERVICES	\$ -	\$ -	\$ 1,000	\$ 4,629	\$ 6,860	\$ 6,850	\$ 6,850	\$ (10)	-0.15%
06 PROFESSIONAL SERVICES	\$ 15,000	\$ 15,355	\$ 12,000	\$ 51,351	\$ 25,000	\$ 25,000	\$ 20,000	\$ (5,000)	-20.00%
11 SNOW REMOVAL	\$ 12,000	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 1,500	\$ 1,500	\$ (1,500)	-50.00%
12 LAWN CARE	\$ 15,000	\$ 10,000	\$ 30,000	\$ 32,500	\$ 34,000	\$ 35,700	\$ 35,700	\$ 1,700	5.00%
16 PRINTING MAPPING	\$ 500	\$ 2,346	\$ 250	\$ 2,199	\$ 250	\$ -	\$ 250	\$ -	0.00%
18 REIMBURSEMENTS	\$ 100	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
29 PLOWING RELATED	\$ 400,000	\$ 383,586	\$ 424,000	\$ 383,586	\$ 404,250	\$ 436,040	\$ 436,400	\$ 32,150	7.95%
31 ROAD WORKSERVICES	\$ 120,000	\$ 142,509	\$ 150,000	\$ 145,596	\$ 150,000	\$ 180,000	\$ 150,000	\$ -	0.00%
Subtotal	\$ 562,600	\$ 553,796	\$ 620,350	\$ 615,232	\$ 623,360	\$ 685,090	\$ 650,700	\$ 27,340	4.39%
50 SUPPLIES & EQUIPMENT									
01 SUPPLIES	\$ 15,000	\$ 9,507	\$ 15,000	\$ 12,778	\$ 10,000	\$ 16,000	\$ 16,000	\$ 6,000	60.00%
04 BUILDING SUPPLIES	\$ 5,500	\$ 1,255	\$ 2,500	\$ 932	\$ 2,500	\$ 1,500	\$ 1,500	\$ (1,000)	-40.00%
06 GAS/DIESEL	\$ 2,500	\$ 273	\$ 7,200	\$ 184	\$ 4,000	\$ 5,000	\$ -	\$ (4,000)	100.00%
11 SIGNS	\$ 2,500	\$ 1,938	\$ 6,000	\$ 4,583	\$ 2,500	\$ 1,500	\$ 1,500	\$ (1,000)	-40.00%
13 NEW EQUIPMENT	\$ 40,000	\$ 11,944	\$ 15,000	\$ 3,957	\$ 15,000	\$ 25,000	\$ 25,000	\$ 10,000	66.67%
14 SAND/GRAVEL	\$ 75,000	\$ 47,852	\$ 70,000	\$ 47,808	\$ 70,000	\$ 70,000	\$ 60,000	\$ (10,000)	-14.29%
15 SALT	\$ 65,000	\$ 99,237	\$ 90,000	\$ 101,641	\$ 90,000	\$ 100,000	\$ 95,000	\$ 5,000	5.56%
21 RENTAL EQUIPMENT	\$ -	\$ -	\$ 20,000	\$ 6,780	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
Subtotal	\$ 205,500	\$ 172,006	\$ 225,700	\$ 178,663	\$ 209,000	\$ 234,000	\$ 214,000	\$ 5,000	2.39%
60 REPAIRS & MAINTENANCE									
01 BUILDING MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
05 PUBLIC WORKS VEHICLE	\$ 13,000	\$ 11,127	\$ 13,000	\$ 18,187	\$ 14,000	\$ 15,000	\$ 15,000	\$ 1,000	7.14%
07 EQUIPMENT	\$ 1,000	\$ -	\$ 1,000	\$ 9,348	\$ 6,300	\$ 10,000	\$ 5,000	\$ (1,300)	-20.63%
Subtotal	\$ 14,000	\$ 11,127	\$ 14,000	\$ 27,535	\$ 20,300	\$ 25,000	\$ 20,000	\$ (300)	-1.48%

70 TRAINING & TRAVEL										
01 CONFERENCE/TRAINING FEES	\$ 2,500	\$ 275	\$ 3,000	\$ 195	\$ 2,500	\$ 1,500	\$ 1,000	\$ (1,500)	-60.00%	
02 MILEAGE	\$ 200	\$ 310	\$ 200	\$ -	\$ 200	\$ -	\$ 100	\$ (100)	0.00%	
Subtotal	\$ 2,700	\$ 585	\$ 3,200	\$ 195	\$ 2,700	\$ 1,500	\$ 1,100	\$ (1,600)	-59.26%	
104-01 PUBLIC WORKS: SUBTOTALS	\$ 894,560	\$ 815,822	\$ 994,477	\$ 958,425	\$ 1,021,949	\$ 1,117,835	\$ 1,058,045	\$ 36,096	3.53%	

BENEFITS	
HEALTH INSURANCE	\$ 38,050
FICA/MED/RETIREMENT	\$ 23,464
WORKERS COMP	\$ 3,574
TOTAL OPERATING EXPENSES	\$ 1,123,133

Capital Requests

	DEPARTMENT HEAD			TOWN MANAGER		
	From Existing Funds	Balance from New Funds	Total Requested	From Existing Funds	Balance from New Funds	Total Requested
PUBLIC WORKS						
REPEATER AND MOBILE RADIOS		\$ 12,000	\$ 12,000	\$ 12,000		\$ 12,000
650 TRUCK WITH POLOW GEAR	\$ 170,000		\$ 170,000	\$ 170,000	\$ -	\$ 170,000
PUBLIC WORKS SUBTOTALS	\$ 170,000	\$ 12,000	\$ 182,000	\$ 182,000	\$ -	\$ 182,000

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT	BUDGET ---- Y T D ----			PENDING ACTIVITY	UNEXPENDED BALANCE
	NET	DEBITS	CREDITS		
105 - PUBLIC WORKS/ROADS	1,031,949.00	657,832.59	0.00	73,100.35	301,016.06
01 - Public Works/Roads	1,021,949.00	650,322.59	0.00	73,100.35	298,526.06
10 - PAYROLL	166,589.00	105,616.57	0.00	2,566.03	58,406.40
27 - Public Works Director	67,406.00	47,091.74	0.00	1,296.40	19,017.86
31 - Public Works Truck Driver	94,183.00	53,357.14	0.00	1,014.40	39,811.46
98 - Overtime	5,000.00	5,167.69	0.00	255.23	-422.92
30 - SERVICES	623,360.00	374,222.75	0.00	54,021.75	195,115.50
05 - Software/IT Services	6,860.00	7,119.98	0.00	0.00	-259.98
06 - Professional Services	25,000.00	18,117.42	0.00	0.00	6,882.58
11 - Snow Removal	3,000.00	0.00	0.00	0.00	3,000.00
12 - Lawn Care	34,000.00	21,000.00	0.00	0.00	13,000.00
16 - Printing/Mapping	250.00	0.00	0.00	0.00	250.00
29 - Plowing Related	404,250.00	273,962.50	0.00	53,392.50	76,895.00
31 - Road Work Services	150,000.00	54,022.85	0.00	629.25	95,347.90
50 - SUPPLIES & EQUIPMENT	209,000.00	154,671.88	0.00	14,959.61	39,368.51
01 - Supplies	10,000.00	6,977.49	0.00	0.00	3,022.51
04 - Building Supplies	2,500.00	15.29	0.00	0.00	2,484.71
06 - Gas/Diesel	4,000.00	0.00	0.00	0.00	4,000.00
11 - Signs	2,500.00	396.26	0.00	0.00	2,103.74
13 - New Equip	15,000.00	22,411.60	0.00	0.00	-7,411.60
14 - Sand/Gravel	70,000.00	36,630.00	0.00	0.00	33,370.00
15 - Salt	90,000.00	78,310.32	0.00	14,959.61	-3,269.93
21 - Rental Equipment	15,000.00	9,930.92	0.00	0.00	5,069.08
60 - REPAIRS & MAINTENANCE	20,300.00	15,628.71	0.00	1,552.96	3,118.33
01 - Building Repairs	0.00	85.88	0.00	0.00	-85.88
05 - Public Works Vehicle	14,000.00	15,292.83	0.00	1,552.96	-2,845.79
07 - Equipment Repair/Maint	6,300.00	250.00	0.00	0.00	6,050.00
70 - TRAINING & TRAVEL	2,700.00	182.68	0.00	0.00	2,517.32
01 - Conferences/Training Fees	2,500.00	130.00	0.00	0.00	2,370.00
02 - Mileage	200.00	52.68	0.00	0.00	147.32

**FY 26
PUBLIC UTILITIES/DAM COST CENTER**

	APPROVED FY23	ACTUAL FY23	APPROVED FY24	ACTUAL FY24	APPROVED FY25	DEPARTMENT HEAD FY26	TOWN MANAGER FY26	\$ INCREASE OR DECREASE	% INCREASE OR DECREASE
105 PUBLIC WORKS/ROADS									
03 DAMS									
30 SERVICES									
36 REIMBURSEMENTS	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
60 REPAIRS & MAINTENANCE									
10 DAM RELATED REPAIR/MAINT.	\$ 100	\$ -	\$ 100	\$ -	\$ 5,000	\$ 1,500	\$ 1,500	\$ (3,500)	-70.00%
70 TRAINING & TRAVEL									
02 MILEAGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Subtotal	\$ 5,100	\$ 5,000	\$ 5,100	\$ 5,000	\$ 10,000	\$ 6,500	\$ 6,500	\$ (3,500)	-68.63%
105-03 DAMS: SUBTOTAL	\$ 5,100	\$ 5,000	\$ 5,100	\$ 5,000	\$ 10,000	\$ 6,500	\$ 6,500	\$ (3,500)	-68.63%

Expense Summary Report

FUND: 1
ALL Months

ACCOUNT	BUDGET ---- Y T D ----			PENDING ACTIVITY	UNEXPENDED BALANCE
	NET	DEBITS	CREDITS		
01 - Public Works/Roads	1,021,949.00	650,322.59	0.00	73,100.35	298,526.06
03 - Dams	10,000.00	7,510.00	0.00	0.00	2,490.00
30 - SERVICES	5,000.00	0.00	0.00	0.00	5,000.00
36 - Reimbursements	5,000.00	0.00	0.00	0.00	5,000.00
60 - REPAIRS & MAINTENANCE	5,000.00	7,510.00	0.00	0.00	-2,510.00
10 - Dam Related Repair/Maint	5,000.00	7,510.00	0.00	0.00	-2,510.00