

**LINCOLN BOARD OF SELECTMEN'S
MEETING MINUTES**

APPROVED

MONDAY, JULY 17, 2023 – 5:30PM

LINCOLN TOWN HALL - 148 MAIN STREET, LINCOLN, NH

(THE RECORDING OF THIS MEETING CAN BE FOUND ON YOUTUBE)

Lincoln Board of Selectmen Present: Chairman, OJ Robinson and Selectman Jack Daly
Public Present via Zoom: Selectman Tamra Ham & Paul Beaudin II
Staff Present: Town Manager, Carina Park & Executive Assistant, Jane Leslie
Public Present: Debbie Celino, Jim Welsh and Tammy Gionet Dutilly

I. CALL TO ORDER

Chairman Robinson called the meeting to order at 5:41 p.m.

II. APPROVAL OF MEETING MINUTES FROM PREVIOUS MEETING

MOTION: “To approve the BOS meeting minutes of June 19, 2023 as presented.”

Motion: Tamra Ham **Second:** Jack Daly **All in favor.**

MOTION: “To approve the Non-Public BOS meeting minutes of June 19, 2023 as presented.”

Motion: Tamra Ham **Second:** Jack Daly **All in favor.**

MOTION: “To approve the BOS meeting minutes of June 26, 2023 as presented.”

Motion: Tamra Ham **Second:** Jack Daly **All in favor.**

MOTION: “To approve the Non-Public BOS meeting minutes of June 26, 2023 as presented.”

Motion: Tamra Ham **Second:** Jack Daly **All in favor.**

III. NHDES DRINKING WATER SUSTAINABILITY GRANT

The Board reviewed the *Water Sustainability Grant Agreement* with NH DES to fund a drinking water improvement project. The Town of Lincoln further authorized Carina Park, Town Manager to execute any documents which may be necessary to effectuate this \$50k grant agreement which will be used for the engineering of the Water Storage Tank project.

Paul Beaudin questioned how much money South Peak was contributing to the water tank project. OJ responded that South Peak has a letter of credit with the Town for \$1.3M which represents the cost to build the tank that was originally approved in 2006. The Town has since revised the capacity to a larger and higher elevation tank (water tank has not been designed yet).

MOTION: “To accept the Drinking Water Sustainability Grant in the amount of \$50k from NH DES, and to further authorize Carina Park to execute any documents related to effectuating this grant agreement.”

Motion: OJ Robinson **Second:** Jack Daly **All in favor.**

IV. OLD/NEW BUSINESS

Town Manager Report:

Updated Union Bank Bond Financing Proposal:

The Town received an updated loan proposal(s) from Union Bank (see attached) to finance the construction of the new Police Station and upgrades to the Route 3 water main project. Rather than a 10-year loan with

a 20-year amortization, Union Bank has proposed a 10-year fixed rate of 4.6% with the remaining 10-years at 4.86%. [Note: there is no prepayment penalty, therefore, the Town can refinance the loan if/when the interest rates drop.

MOTION: “To approve the 10-years at 4.6% that will convert to 4.86% at the end of 10-years for the remainder of a 19-year loan total.”

Motion: OJ Robinson

Second: Jack Daly

All in favor.

Paul Beaudin asked the Board if they intended on taking this loan out prior to going out to bid. OJ explained that they are doing two (2) loans for the Police Station, and, two (2) loans for the Rt. 3 water main project: the first loan is a Construction Loan (Town will pull funds from this loan as money is needed to pay ongoing bills), and once this loan is expended, the loan will convert to the full loan amount at the full term.

Local Hazard Mitigation Plan Update:

The Town received an extension from the State on its *Hazard Mitigation Plan* update (2019 grant). The “Plan” has been submitted to the State, however, due to the State’s backlog of approvals, they were unable to approve it by the deadline (the Town has received reimbursement for all but \$300 of the \$7,500 grant).

MOTION: “To accept the Hazard Mitigation Plan extension to 2024.”

Motion: Jack Daly

Second: Tamra Ham

All in favor.

Primex Property & Liability Coverage Updates:

Primex has notified the Town regarding several changes to the Town’s coverage for the 2023-2024 year (see attached). Primex has expanded coverage and limits in both the Public Entity Liability and Property coverages.

Pemigewasset Condo Association/Lower Black Mountain Road:

The Town received a complaint from the Pemigewasset Condo Association regarding the drainage issues on Lower Black Mountain Road. DPW Director Hadaway met with NH Electric Coop last week at the site to discuss the improvements that need to be made, and emphasized that if this issue is not resolved in a timely matter, the Town will have no recourse but to commence legal action. It does appear that there is movement up on Lower Black Mountain Road, however, if the NHEC does not follow-up soon, Town Counsel will be requested to draft a letter regarding the same.

Loon Mountain Recreation Corp. Radio Repeater Site:

The two-year lease for the radio repeater site expires at the end of this month. An updated agreement should be available for the Board by the next meeting (7/31/23).

Ragnar Road “Reach the Beach” Race:

The Planning Dept. is in the process of issuing a Special Events Permit to Ragnar Events for their *Reach the Beach Race*. This is a 200-mile running relay starting at the Attitash Ski Area (Bartlett, NH) and ending at Hampton Beach, with a checkpoint or “exchange” at the Whales Tale parking lot scheduled for Friday, September 15th. Understanding that this is the start of the Highland Games weekend, discussion was had with the Police Chief, and a rerouting of the race will have runners remaining on Route 3 which will hopefully minimize the impact on traffic and town services.

Financial Update:

The Board was presented the year-to-date financials (see attached).

Congresswoman Annie Kuster’s House Appropriation:

The Town received notice late Friday afternoon that the House Appropriations Committee APPROVED the Town’s application for \$1-Million dollars to help offset the costs for the new Police Station. Once the

budget is passed this fall, the town can begin the paperwork for the USDA grant (Congresswoman Kuster's Office will keep the town informed as time progresses). Paul Beaudin complimented Carina on the writing of the grant.

Lady's Bathtub Discussion:

During the May 8th BOS meeting, the Board had agreed to touch base with the Riverfront Condo Association after the July 4th holiday to see how the summer swimming season was going at the "Ladies", and if there were any issues or concerns. Cindy Lloyd reported that thus far, there have been no issues of concern, however, they felt that this may be weather related and agreed to meet with the Selectmen at their July 31st meeting.

NEW BUSINESS:

The Village of Loon Mountain Condominium (Big Coolidge Road) Complaint:

Carina explained that the Town received a certified letter from a property owner up at the Village of Loon Mountain, Big Coolidge Rd. condominiums expressing concerns over a building permit that the town had issued last fall for a property owner to enclose their current concrete slab (consistent with other improvements made within the Association). There now appears to be a neighborly dispute over the use of the walkway that accesses the entrance. At the time the permit was issued, the work being done was in compliance with the Town's Land Use Ordinance, and there was no reason for the town to deny this application (the footprint was not changed & the HOA gave homeowner approval to do this work). The property owner (complainant) is now seeking help from the Town to rescind the original permit that was issued. Jack commented that this appears to be an issue between the homeowner and their HOA (Homeowners Assn.) and not the town because they had met the town's criteria for issuing the permit in the first place. OJ added that the Town does not have the authorization/justification to make the homeowner tear down what has been built, and the Town would lose if this matter was brought before the court.

OLD BUSINESS:

Route 112 - Bike Path Signage

Selectman Daly commented that although the trees and foliage have been cut back, no signage has been installed yet for the bike path up on Route 112 and he worries that someone is going to get hurt. There was a brief discussion about different types of crosswalks that communities use (solid colored, striped, rumble strips, etc.) and Tammy suggested Carina reach out to DOT to see if they have any suggestions.

Arthur Salem Business Park:

OJ explained that recent discussions regarding the deed restrictions at the Business Park were held with the Planning Board, and the overall consensus was that the Business Park should remain a business park (not residential), however, there was support for changing the language in the deed restrictions. All were in agreement that this should be a public discussion (noticed Public Hearing) including the two current business park owners to ensure that they are in favor of changing the restrictions as well. OJ noted that the primary restriction concerning "on-site employment" may be the one restriction most will agree to amend, and there should be specification that this is *not* meant to be "on-site self-storage units" but rather a home base for tradespeople that would use their lot(s) as their central location (while they work out in the field). Tammy suggested that Town Counsel be consulted to assist with the legal wording of the amended covenants so that it meets all legal criteria. The Board agreed to schedule the Public Hearing for the August 14th BOS Meeting.

Chenard Litigation:

Tammy asked if Mr. Chenard had filed an appeal on his most recent decision (deadline was July 3rd). Carina remarked that she has not been informed of any appeal being filed, and they could discuss next steps

further during Non-Public session.

Public Participation:

Jim Welsh commented on the Business Park deed restrictions, and feels the Board should stipulate that no overhead apartments be allowed above any of the park businesses. Jim feels that although the park is not zoned for *residential*, people may still feel that this is allowed because it is above their business. OJ explained that the business park is *not* zoned for residential use, and does not think the town needs to reiterate this.

Paul Beaudin publicly thanked DPW Director Hadaway for all of his work and time spent up on Lower Black Mountain Road, and the many issues he's had to deal with. Paul commented that most of the water that is affecting Lower Black Mountain Road is running off of private residences (onto a town road) and questioned if the town had any ordinance/regulations relative to the same. Carina explained that part of this is dependent on when these properties were built; whether or not the town had a Stormwater Management Ordinance in place at that time, and what the regulations were at that time. OJ noted that the town does have regulations that prevent this, however, the issue is going back to homes that were built in the 1970's. Paul had discussed this matter with Director Hadaway, and Nate had commented that if the road was built at that time, and it was a private road prior to the homes being built, the town would not have any liability. Paul feels that it is costing a lot of taxpayer dollars just to take care of one resident's problem. OJ recommended getting Nate's input on this matter to find out what the plans are for this road.

Tammy Gionet-Dutilly commented that she had several items that she wanted to discuss tonight which were all her opinion, and based on provable facts or concerns:

- 1) On the corner of Pollard Rd. (near 229/233 Pollard Rd.) the road is all broken-up and she is concerned for the elderly/handicapped people that travel down the road, and that someone is going to get hurt. She is hoping that the town can do something to fix this problem (hot top or fill in).
- 2) Tammy G. asked if the town still planned on buying benches? She noted that one bench was installed on the front lawn of 205 Pollard Road (Arnold Ham) which looks very nice, and questioned whether or not the town had found out if it was permissible to put a bench(s) on East Spur Rd. (across from Rue De Gionet). Carina explained that she did not have an answer as to whether or not it was permissible, however, Nate Hadaway does have a bench on order (hasn't arrived yet), and the location for the bench has yet to be determined. Tammy Ham added that she had discussed the benches with Nate, and the town has more right-of-way on East Spur than in front of the houses on Pollard Rd., so it appears that East Spur would be the better option for benches. Tammy Ham also noted that she spoke with Nate about the broken-up roadway on Pollard Rd., and although it is not due for overlay (resurfacing) until 2027, Nate recognizes that this is an issue, and would like to cut out this section of roadway and fill it when he does this year's paving projects.
- 3) Tammy G. commented that she had mentioned at a previous meeting in March, when driving out of her parents' driveway (233 Pollard Rd.) from East Spur to Connector Rd., the water pools up the main entrance to the driveway (where a culvert had been put in years ago), and during the winter months, this water freezes up, and she would like to know if the town could repair this.
- 4) Tammy G. commented about Arnolds Garage (98 US Route 3) who is parking vehicles in the breakdown lane on both sides of the roadway, and she finds this to be a health hazard, and understanding that this is a state road, she still wanted to appeal to the Town for assistance with this matter.

- 5) Tammy G. commented on the town's Fireworks Ordinance and noted that on July 2nd she had called the Police Dept. to verify whether or not Arnold Ham (205 Pollard Rd.) had a permit for fireworks and was told to call the Fire Department, and later found out that no permit had been issued to Ham. Tammy G. feels that these fireworks were *non permissible* fireworks even if he did have a permit, and stated that he continued shooting them off the following days as if in retaliation. Tammy G. asked that something be done about this, and Arnold Ham be made accountable for not having a permit (issued a fine per ordinance). Tammy Ham asked if the police were called when the fireworks were taking place, because the Police are the authority that enforces this ordinance (not the Board of Selectmen). Tammy G. explained that she did call the police one time, but did not want to continue bothering the Police Department.

OJ thanked Tammy Gionet for bringing these issues and concerns to the Board's attention, and he feels some of them are easily solvable, and others are already being addressed. OJ also acknowledged the issues with fireworks this time of year and admitted that this is not an easily enforceable ordinance, however, the Police Department is the authority that needs to be called when situations like this occur.

V. NON-PUBLIC Session Pursuant to RSA 91-A:3:(III) (c,e) Legal Update, Personnel

MOTION: "To go into Non-public session pursuant to RSA 91-A:3 (III) (c,e) Legal/Personnel"
Motion: OJ Robinson Second: Jack Daly All in favor

The BOS went into Non-public session at 7:15 p.m.

MOTION: "To re-enter public session."
Motion: OJ Robinson Second: Jack Daly All in favor.


The Board reconvened public session at 7:54 p.m.

VI. ADJOURNMENT

After review of the weekly payables and with no further business to attend to, the Board made the following motion:

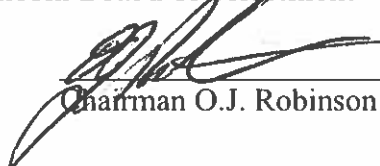
MOTION: "To adjourn."
Motion: OJ Robinson Second: Jack Daly Motion carries.

The meeting adjourned at 7:54 p.m.

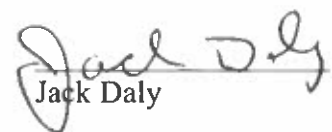

Respectfully Submitted,
Jane Leslie

Approval Date: July 31, 2023

Lincoln Board of Selectmen:


Chairman O.J. Robinson


Tamra Ham


Jack Daly

UnionBank

July 11, 2023

Carina Park
Town Manager
148 Main Street
PO Box 25
Lincoln, NH 03251

REVISED from the commitment letter dated April 26, 2023

Dear Carina,

Union Bank is pleased to offer the following terms in response to your request for proposals to provide the Town of Lincoln with a loan to finance the construction of a Police Station and upgrades to Route 3 water main project with permanent financing.

Construction of the New Police Station & Route 3 Water Main Project:

Loan #1 Police Station

Borrower:	Town of Lincoln, New Hampshire
Loan Amount:	\$6,000,000.00
Loan Type:	General Obligation Bond non revolving Line of Credit during Construction
Estimated Loan Date:	To Be Determined
Estimated Maturity Date:	One year from the date of the note. Maturity can be extended at market rates at the end of year one for a term to match the construction period.
Term:	12 Months
Payment:	Principal and Interest due at maturity
Prepayment Penalty:	No
Tax Exemption:	Interest income is tax exempt to bank and "bank qualified" under Section 265(b) of the Internal Revenue Code
Conditions	Loan shall comply with RSA Chapter 33; documents shall be mutually acceptable to the Bank and the Town, properly approved by the Town and duly executed by the Town's authorized representatives
Interest Rate:	4.49% fixed

Loan #2 Route 3 Water Main Project

Borrower:	Town of Lincoln, New Hampshire
Loan Amount:	\$2,200,000.00
Loan Type:	General Obligation Bond non revolving Line of Credit during Construction
Estimated Loan Date:	To Be Determined

20 LOWER MAIN STREET | P.O. BOX 667 | MORRISVILLE, VERMONT 05661

UBLOCAL.COM | 1.802.888.6600

Member FDIC  Equal Housing Lender

Estimated Maturity Date:	One year from the date of the note. Maturity can be extended at market rates at the end of year one for a term to match the construction period.
Term:	12 Months
Payment:	Principal and Interest due at maturity
Prepayment Penalty:	No
Tax Exemption:	Interest income is tax exempt to bank and "bank qualified" under Section 265(b) of the Internal Revenue Code
Conditions	Loan shall comply with RSA Chapter 33; documents shall be mutually acceptable to the Bank and the Town, properly approved by the Town and duly executed by the Town's authorized representatives
Interest Rate:	4.49% fixed

Advances under these Notes may be requested in person, by phone, by mail or Internet banking and can be made by an authorized representative of the borrower. The bank shall have no obligation to advance the full amount of the loan if and when in its judgment further advances would not be justified.

Permanent Financing on Police Station-Option One (with a Balloon Maturity at 10 year)

Loan #1

Borrower:	Town of Lincoln, New Hampshire
Loan Amount:	\$6,000,000.00
Loan Type:	General Obligation Bond
Estimated Loan Date:	To Be Determined
Estimated Maturity Date:	To Be Determined
Term:	10 years
Amortization:	19 years
Payment:	Semi Annual payments of \$157,900.00 plus accrued interest, with a final payment due at 10-year maturity of all remaining principal and accrued interest.
Prepayment Penalty:	No
Tax Exemption:	Interest income is tax exempt to bank and "bank qualified" under Section 265(b) of the Internal Revenue Code
Conditions	Loan shall comply with RSA Chapter 33; documents shall be mutually acceptable to the Bank and the Town, properly approved by the Town and duly executed by the Town's authorized representatives
Interest Rate:	4.60% fixed for ten years with an option available at date of rate change and will be based upon negotiated market rate at the time.

Permanent Financing on Upgrades to Route 3 Water Main Project- Option One

Loan #2

Borrower:	Town of Lincoln, New Hampshire
Loan Amount:	\$2,200,000.00

Loan Type:	General Obligation Bond
Estimated Loan Date:	To Be Determined
Estimated Maturity Date:	To Be Determined
Term:	10 years
Amortization:	19 years
Payment:	Semi Annual payments of \$57,900.00 plus accrued interest, with a final payment due at 10-year maturity of all remaining principal and accrued interest.
Prepayment Penalty:	No
Tax Exemption:	Interest income is tax exempt to bank and "bank qualified" under Section 265(b) of the Internal Revenue Code
Conditions	Loan shall comply with RSA Chapter 33; documents shall be mutually acceptable to the Bank and the Town, properly approved by the Town and duly executed by the Town's authorized representatives
Interest Rate:	4.60% fixed for ten years with an option available at date of the rate change and will be based upon negotiated market rate at the time.

Permanent Financing on Police Station-Option Two

Loan #1

Borrower:	Town of Lincoln, New Hampshire
Loan Amount:	\$6,000,000.00
Loan Type:	General Obligation Bond
Estimated Loan Date:	To Be Determined
Estimated Maturity Date:	To Be Determined
Term:	19 years
Amortization:	19 years
Payment:	Semi Annual payments of \$157,900.00 plus accrued interest
Prepayment Penalty:	No
Tax Exemption:	Interest income is tax exempt to bank and "bank qualified" under Section 265(b) of the Internal Revenue Code
Conditions	Loan shall comply with RSA Chapter 33; documents shall be mutually acceptable to the Bank and the Town, properly approved by the Town and duly executed by the Town's authorized representatives
Interest Rate:	4.86% fixed

Permanent Financing to Route 3 Water Main Project-Option Two

Loan #2

Borrower:	Town of Lincoln, New Hampshire
Loan Amount:	\$2,200,000.00
Loan Type:	General Obligation Bond
Estimated Loan Date:	To Be Determined
Estimated Maturity Date:	To Be Determined
Term:	19 years

Amortization:	19 years
Payment:	Semi Annual Payments of \$57,900.00 plus accrued interest
Prepayment Penalty:	No
Tax Exemption:	Interest income is tax exempt to bank and "bank qualified" under Section 265(b) of the Internal Revenue Code
Conditions	Loan shall comply with RSA Chapter 33; documents shall be mutually acceptable to the Bank and the Town, properly approved by the Town and duly executed by the Town's authorized representatives
Interest Rate:	4.86% fixed

In the event the Town accepts the terms of this bid, the Bank will prepare the following loan documents for approval and execution by the Town:

- * Borrowing Resolution
- * General obligation Note(s)
- * Certificate Regarding Note
- * IRS Form 8038-GC (G)
- * Opinion of Counsel

Other documentation required, if accepted.

- * Signed Acceptance of the Proposal
- * Copy of the Approved Warrant Article
- * Copy of the Board Minutes Awarding Bid to Union Bank
- * Annual Report

In addition to other documentation customarily used in a financing of this sort, the Town will file a report with the New Hampshire Commissioner of Revenue Administration as required by RSA 33:14.

Our bid letter is valid for a term of **45 days**.

Please let me know which options you choose below.

OPTIONS:

Loan #1 _____

Loan #2 _____

Do not hesitate to call if you have any questions.

Sincerely,

Tina Norton

Tina Norton
Vice President

Property & Liability Coverage Updates

Dear Primex³ Property and Liability Member,

We are writing to you as a valued member of our Property and Liability Coverage Program to update you on changes to your coverage that will take effect in your next coverage period. As part of our normal operations, we evaluate coverages annually for potential improvements, clarifications and, when necessary, limitations. Our process involves the monitoring of court opinions, existing and new legislation, loss trends, claims and risk management experience, coverage matters, reinsurance contracts, market conditions, and, most importantly, the risk environments within which our members operate. Our goal is to continue to deliver meaningful protections tailored to your operational risk as a New Hampshire local government entity while also maintaining the risk pool's strength so that it can protect and serve you for many years to come.

This year's approved changes involve the Primex³ Public Entity Liability Coverage, Property Coverage, and Public Officials Bond. For your ease of reference, the changes are categorically summarized below. This summary is a general informational bulletin; the terms and conditions of the Primex³ coverage documents exclusively govern all coverage determinations. The Primex³ coverage documents are posted in P3 for your review or may be obtained separately upon request.

Public Entity Liability Coverage

- **Sewer Back-Up:** We have increased the no-fault liability coverage for third-party claims from \$3,500 per incident to \$5,000.
- **Employment Practices Claims:** We have increased the pay and benefits sublimit from \$100,000 to \$300,000.
- **Whistleblower Claims:** We have revised our administrative proceedings exclusion so that we may provide defense of matters filed at the NHDOL and not just those filed in court.
- **Inverse Condemnation and Regulatory Takings:** We have expanded the coverage to include state law takings claims, which had been excluded, subject to a sublimit of \$1,000,000 per property taken with a \$2,000,000 annual member aggregate.
- **Housing Discrimination:** We've expanded coverage from the current defense cost only sublimit to allow for coverage of damages claims up to a limit of \$1,000,000 per occurrence and \$2,000,000 aggregate.
- **Limits of Liability Coverage:** Limits have changed from \$5,000,000 per occurrence and no member aggregate to \$2,000,000 per occurrence and a \$10,000,000 member aggregate.
- **Written Employment Contracts:** We've revised the breach of contract exclusion to clarify we exclude all liability for the balance due (e.g. wages and benefits) on the remainder of an employment contract for a fixed term.
- **Pollution Exclusion:** We've clarified that the definition of pollutants includes PFAS in all settings.
- **Assault Claims:** We've revised our language to clarify there is no coverage for assaults that violate the NH Criminal Code.

- **Interrelated Acts:** We've clarified existing language to highlight that in sexual misconduct cases, as in all cases, multiple Primex³ coverage documents do not apply to a series of interrelated acts spanning years. All interrelated acts are aggregated and assigned to the single coverage period in which they first began.
- **Sexual Molestation:** We've clarified existing language to exclude coverage for a perpetrator of molestation, sexual assault, or child pornography.
- **Sexual Misconduct and Sexual Harassment:** We've clarified that claims against members based on sexual misconduct or harassment cannot be stacked with multiple Primex³ coverages for multiple limits.

Public Entity Property Coverage

- **Sewer Back-up Damage to Members:** We've added coverage of \$10,000 per occurrence/\$100,000 annual aggregate per member for a member's own sewer back-up losses.
- **Smoke and Soot:** We've revised the pollution exclusion to cover smoke and soot damage to a member's structure and business personal property so long as it originates from a covered cause of loss occurring in a member structure or on a member's covered property. There is a sublimit of \$500,000 per occurrence and \$2,000,000 annual aggregate for each member.
- **Pollution Exclusion:** We've clarified that the definition of pollutants includes PFAS in all settings.
- **Fine Arts:** We've revised the terms to require scheduling and an appraisal on file that is not older than 10 years for fine arts over \$10,000 in value. We've reserved the right to appraise fine arts at the time of loss, and established scheduled fine art limits of \$500,000 per fine art and \$5,000,000 annual aggregate per member. Coverage for unscheduled fine art has also been increased up to \$10,000 in value at the time of loss, minus the \$1,000 property deductible.
- **Landscaping Coverage:** We've clarified that coverage does not apply to grass unless it is sod.
- **Loaner Fire Trucks:** We've established that fire trucks and ambulances on loan from non-members of the pool will be valued at actual cash value at time of loss.
- **Loss Valuation:** We've clarified that scheduled property values are for administration purposes only and do not constitute loss payment value at the time of loss.

Public Officials Bond

- We've clarified that coverage is extended to the positions and amounts required by New Hampshire statutes and regulations; established a \$100,000 limit where state law specifies a position for bonding but not a limit; and disallowed stacking with other coverages for the same covered loss.

If you have any questions or concerns about these changes or your coverage in general, please contact Mike Ricker, General Counsel, or Mary Beth Purcell, Director of Claims.

We thank you again for your continued partnership.

Sincerely,



Ty Gagne, CEO



Mary Beth Purcell, Director of Claims

EXPENDITURE DETAIL BY ACCOUNT

Fund: GENERAL FUND Periods: 2023-01 thru 2023-07 [58.33% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01 - GENERAL FUND							
4130 - EXECUTIVE							
01-4130-100	EX-EXECUTIVE WAGES	294,802.00	140,221.43	140,221.43	0.00	154,580.57	47.56
01-4130-105	EX-OFFICIALS WAGES	24,116.00	12,588.36	12,588.36	0.00	11,527.64	52.20
01-4130-110	EX-OVERTIME WAGES	5,410.00	3,471.29	3,471.29	0.00	1,938.71	64.16
01-4130-341	EX-TELEPHONE	9,336.00	2,998.04	2,998.04	0.00	6,337.96	32.11
01-4130-375	EX-DUES/TRAVEL/CONFERENCES	18,455.00	4,474.40	4,474.40	0.00	13,980.60	24.24
01-4130-390	EX-CONTRACTED SERVICES	152,547.00	93,438.88	93,438.88	0.00	59,108.12	61.25
01-4130-600	EX-MATERIALS/SUPPLIES	17,800.00	8,994.95	8,994.95	0.00	8,805.05	50.53
4130 - EXECUTIVE		522,466.00	266,187.35	266,187.35	0.00	256,278.65	50.95
4135 - TOWN CLERK							
01-4135-105	TC-OFFICIALS WAGES	26,000.00	13,849.40	13,849.40	0.00	12,150.60	53.27
01-4135-110	TC-DEPUTY WAGES	8,000.00	472.00	472.00	0.00	7,528.00	5.90
01-4135-375	TC-DUES/TRAVEL/CONFERENCES	985.00	110.00	110.00	0.00	875.00	11.17
01-4135-390	TC-CONTRACTED SERVICES	9,121.00	3,431.69	3,431.69	0.00	5,689.31	37.62
01-4135-600	TC-MATERIALS/SUPPLIES	765.00	944.05	944.05	0.00	(179.05)	123.41
4135 - TOWN CLERK		44,871.00	18,807.14	18,807.14	0.00	26,063.86	41.91
4140 - ELECTIONS							
01-4140-100	EL-ELECTIONS WAGES	400.00	0.00	0.00	0.00	400.00	0.00
01-4140-390	EL-CONTRACTED SERVICES	2,575.00	1,971.80	1,971.80	0.00	603.20	76.57
01-4140-600	EL-MATERIALS/SUPPLIES	550.00	96.92	96.92	0.00	453.08	17.62
4140 - ELECTIONS		3,525.00	2,068.72	2,068.72	0.00	1,456.28	58.69
4150 - TAX							
01-4150-100	TAX-WAGES	26,000.00	8,139.93	8,139.93	0.00	17,860.07	31.31
01-4150-110	TAX-DEPUTY WAGES	8,000.00	0.00	0.00	0.00	8,000.00	0.00
01-4150-375	TAX-DUES/TRAVEL/CONFERENCES	590.00	135.00	135.00	0.00	455.00	22.88
01-4150-390	TAX-CONTRACTED SERVICES	13,250.00	6,181.42	6,181.42	0.00	7,068.58	46.65
01-4150-600	TAX-MATERIALS/SUPPLIES	900.00	221.94	221.94	0.00	678.06	24.66
4150 - TAX		48,740.00	14,678.29	14,678.29	0.00	34,061.71	30.12
4153 - LEGAL EXPENSE							
01-4153-320	LEGAL EXPENSES	111,000.00	18,200.81	18,200.81	0.00	92,799.19	16.40
4153 - LEGAL EXPENSE		111,000.00	18,200.81	18,200.81	0.00	92,799.19	16.40
4155 - PERSONNEL ADMINISTRATIVE							
01-4155-210	HEALTH INSURANCE-REG EMPLOYEES	323,990.00	149,740.99	149,740.99	0.00	174,249.01	46.22
01-4155-211	HEALTH/DENTAL INS - UNION	362,790.00	180,015.88	180,015.88	0.00	182,774.12	49.62
01-4155-215	LIFE INSURANCE	14,000.00	9,040.07	9,040.07	0.00	4,959.93	64.57
01-4155-216	DISABILITY INSURANCE	23,210.00	7,318.70	7,318.70	0.00	15,891.30	31.53
01-4155-217	DENTAL INSURANCE - REG EMPLOYEE	12,500.00	4,593.95	4,593.95	0.00	7,906.05	36.75

EXPENDITURE DETAIL BY ACCOUNT

Fund: GENERAL FUND Periods: 2023-01 thru 2023-07 [58.33% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-4155-220	FICA EXPENSE	127,000.00	61,097.55	61,097.55	0.00	65,902.45	48.11
01-4155-225	MEDICARE EXPENSE	44,650.00	21,242.57	21,242.57	0.00	23,407.43	47.58
01-4155-230	PENSION CONTRIBUTION POLICE	332,759.00	146,511.65	146,511.65	0.00	186,247.35	44.03
01-4155-231	PENSION CONTRIBUTION OTHERS	227,289.00	116,081.38	116,081.38	0.00	111,207.62	51.07
01-4155-250	UNEMPLOYMENT COMPENSATION	1,339.00	0.00	0.00	0.00	1,339.00	0.00
01-4155-260	WORKERS' COMPENSATION	60,415.00	56,686.79	56,686.79	0.00	3,728.21	93.83
01-4155-375	EDUCATION REIMBURSEMENT	5,000.00	0.00	0.00	0.00	5,000.00	0.00
4155 - PERSONNEL ADMINISTRATIVE		1,534,942.00	752,329.53	752,329.53	0.00	782,612.47	49.01
4191 - PLANNING AND ZONING							
01-4191-100	PL-PLANNING WAGES	116,400.00	62,958.79	62,958.79	0.00	53,441.21	54.09
01-4191-105	PL-RECORDING SECRETARY	0.00	51.00	51.00	0.00	(51.00)	0.00
01-4191-110	PL-OVERTIME	0.00	788.51	788.51	0.00	(788.51)	0.00
01-4191-370	PL-TRAINING/EXPENSES	2,500.00	240.00	240.00	0.00	2,260.00	9.60
01-4191-375	PL-DUES	4,700.00	4,205.00	4,205.00	0.00	495.00	89.47
01-4191-390	PL-CONTRACTED SERVICES	67,250.00	37,251.22	37,251.22	0.00	29,998.78	55.39
01-4191-600	PL-MATERIALS/SUPPLIES	6,800.00	2,162.75	2,162.75	0.00	4,637.25	31.81
01-4191-620	PL-OFFICE EQUIPMENT	1,800.00	1,499.00	1,499.00	0.00	301.00	83.28
4191 - PLANNING AND ZONING		199,450.00	109,156.27	109,156.27	0.00	90,293.73	54.73
4194 - GENERAL GOVERNMENT BUILDINGS							
01-4194-390	TB-CONTRACTED SERVICES	2,500.00	0.00	0.00	0.00	2,500.00	0.00
01-4194-410	TB-ELECTRICITY	21,000.00	8,022.92	8,022.92	0.00	12,977.08	38.20
01-4194-411	TB-HEATING	6,000.00	3,679.48	3,679.48	0.00	2,320.52	61.32
01-4194-600	TB-MATERIALS/SUPPLIES	4,800.00	1,233.66	1,233.66	0.00	3,566.34	25.70
01-4194-700	TB-BLDG/PROPERTY MAINTENANCE	33,950.00	13,255.49	13,255.49	0.00	20,694.51	39.04
01-4194-900	NEW TOWN BUILDING EXPENSES	0.00	2,160.00	2,160.00	0.00	(2,160.00)	0.00
4194 - GENERAL GOVERNMENT BUILDINGS		68,250.00	28,351.55	28,351.55	0.00	39,898.45	41.54
4195 - CEMETERIES							
01-4195-100	CM-CEMETERY WAGES	12,500.00	4,733.96	4,733.96	0.00	7,766.04	37.87
01-4195-105	CM-BURIAL WAGES	0.00	113.40	113.40	0.00	(113.40)	0.00
01-4195-110	CM-OVERTIME WAGES	4,100.00	125.23	125.23	0.00	3,974.77	3.05
01-4195-390	CM-CONTRACTED SERVICES	6,730.00	1,407.00	1,407.00	0.00	5,323.00	20.91
01-4195-600	CM-MATERIALS/SUPPLIES	3,700.00	239.69	239.69	0.00	3,460.31	6.48
01-4195-635	CM-FUEL-EQUIP/VEHICLES	1,200.00	254.58	254.58	0.00	945.42	21.22
01-4195-700	CM-EQUIPMENT	1,000.00	436.48	436.48	0.00	563.52	43.65
4195 - CEMETERIES		29,230.00	7,310.34	7,310.34	0.00	21,919.66	25.01
4196 - INSURANCE							
01-4196-528	PROPERTY LIABILITY POLICY	192,810.00	194,624.00	194,624.00	0.00	(1,814.00)	100.94
4196 - INSURANCE		192,810.00	194,624.00	194,624.00	0.00	(1,814.00)	100.94

EXPENDITURE DETAIL BY ACCOUNT

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4210 - POLICE							
01-4210-100	PD-POLICE DEPT WAGES	1,359,145.00	623,671.27	623,671.27	0.00	735,473.73	45.89
01-4210-105	PD-PART TIME WAGES	35,000.00	1,269.32	1,269.32	0.00	33,730.68	3.63
01-4210-110	PD-OVERTIME WAGES	40,000.00	14,287.92	14,287.92	0.00	25,712.08	35.72
01-4210-115	PD-SPECIAL HOLIDAY WAGES	40,000.00	20,992.41	20,992.41	0.00	19,007.59	52.48
01-4210-341	PD-TELEPHONE	18,000.00	8,599.32	8,599.32	0.00	9,400.68	47.77
01-4210-375	PD-DUES/TRAINING/TRAVEL/MISC	20,000.00	1,715.81	1,715.81	0.00	18,284.19	8.58
01-4210-390	PD-CONTRACTED SERVICES	177,609.00	67,336.45	67,336.45	0.00	110,272.55	37.91
01-4210-600	PD-MATERIALS/SUPPLIES	7,000.00	3,348.17	3,348.17	0.00	3,651.83	47.83
01-4210-635	PD-VEHICLES-FUEL/MAINTENANCE	45,500.00	15,873.29	15,873.29	0.00	29,626.71	34.89
01-4210-681	PD-UNIFORMS/PERSONAL EQUIPMENT	14,500.00	4,823.48	4,823.48	0.00	9,676.52	33.27
01-4210-700	PD-EQUIPMENT	16,100.00	301.57	301.57	0.00	15,798.43	1.87
4210 - POLICE		1,772,854.00	762,219.01	762,219.01	0.00	1,010,634.99	42.99
4220 - FIRE							
01-4220-100	FD-FIRE DEPT WAGES	105,624.00	73,238.81	73,238.81	0.00	32,385.19	69.34
01-4220-341	FD-TELEPHONE	5,800.00	3,043.65	3,043.65	0.00	2,756.35	52.48
01-4220-370	FD-EMPLOYMENT TRAINING/EXPENSE	6,900.00	2,178.76	2,178.76	0.00	4,721.24	31.58
01-4220-375	FD-DUES/TRAVEL/CONFERENCES	1,000.00	1,154.81	1,154.81	0.00	(154.81)	115.48
01-4220-390	FD-CONTRACTED SERVICES	39,450.00	5,424.42	5,424.42	0.00	34,025.58	13.75
01-4220-410	FD-ELECTRICITY	3,000.00	1,237.53	1,237.53	0.00	1,762.47	41.25
01-4220-411	FD-HEATING FUEL	3,800.00	3,862.46	3,862.46	0.00	(62.46)	101.64
01-4220-600	FD-MATERIALS/SUPPLIES	6,000.00	2,212.09	2,212.09	0.00	3,787.91	36.87
01-4220-635	FD-FUEL-VEHICLES/EQUIPMENT	10,000.00	2,029.40	2,029.40	0.00	7,970.60	20.29
01-4220-700	FD-EQUIPMENT	28,800.00	24,183.28	24,183.28	0.00	4,616.72	83.97
4220 - FIRE		210,374.00	118,565.21	118,565.21	0.00	91,808.79	56.36
4290 - EMERGENCY MANAGEMENT							
01-4290-370	EM-EMPLOYMENT TRAINING/EXPENSE	2,000.00	0.00	0.00	0.00	2,000.00	0.00
01-4290-390	EM-CONTRACTED SERVICES	12,870.00	4,000.00	4,000.00	0.00	8,870.00	31.08
01-4290-600	EM-MATERIALS/SUPPLIES	1,500.00	0.00	0.00	0.00	1,500.00	0.00
01-4290-700	EM-EQUIPMENT	1,000.00	298.00	298.00	0.00	702.00	29.80
4290 - EMERGENCY MANAGEMENT		17,370.00	4,298.00	4,298.00	0.00	13,072.00	24.74
4312 - HIGHWAY AND STREETS							
01-4312-100	PW-PUBLIC WORKS WAGES	233,524.00	102,967.40	102,967.40	0.00	130,556.60	44.09
01-4312-110	PW-PW OVERTIME WAGES	25,000.00	5,501.47	5,501.47	0.00	19,498.53	22.01
01-4312-341	PW-TELEPHONE	5,400.00	2,087.87	2,087.87	0.00	3,312.13	38.66
01-4312-375	PW-DUES/TRAVEL/CONFERENCES	300.00	65.00	65.00	0.00	235.00	21.67
01-4312-390	PW-CONTRACTED SERVICES	24,050.00	6,330.73	6,330.73	0.00	17,719.27	26.32
01-4312-410	PW-ELECTRICITY	3,500.00	1,265.51	1,265.51	0.00	2,234.49	36.16
01-4312-411	PW-HEATING FUEL	6,500.00	4,544.21	4,544.21	0.00	1,955.79	69.91

EXPENDITURE DETAIL BY ACCOUNT

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01-4312-600	PW-MATERIALS/SUPPLIES	13,000.00	6,162.65	6,162.65	0.00	6,837.35	47.41
01-4312-635	PW-FUEL-EQUIPMENT & VEHICLES	18,000.00	9,166.37	9,166.37	0.00	8,833.63	50.92
01-4312-685	PW-SAND & SALT	28,000.00	8,274.24	8,274.24	0.00	19,725.76	29.55
01-4312-700	PW-EQUIPMENT	7,700.00	5,899.32	5,899.32	0.00	1,800.68	76.61
01-4312-800	PW-UNIFORMS	5,000.00	1,340.04	1,340.04	0.00	3,659.96	26.80
01-4312-850	PW-GENERAL REPAIRS & EQUIPMENT	20,000.00	2,718.66	2,718.66	0.00	17,281.34	13.59
4312 - HIGHWAY AND STREETS		389,974.00	156,323.47	156,323.47	0.00	233,650.53	40.09
4316 - STREET LIGHTING							
01-4316-410	STREET LIGHTS-ELECTRICITY	69,000.00	25,799.34	25,799.34	0.00	43,200.66	37.39
4316 - STREET LIGHTING		69,000.00	25,799.34	25,799.34	0.00	43,200.66	37.39
4324 - SOLID WASTE DISPOSAL							
01-4324-100	SW-SOLID WASTE WAGES	164,629.00	86,365.17	86,365.17	0.00	78,263.83	52.46
01-4324-105	SW-PART TIME WAGES	30,760.00	16,635.78	16,635.78	0.00	14,124.22	54.08
01-4324-110	SW-OVERTIME WAGES	4,000.00	4,937.75	4,937.75	0.00	(937.75)	123.44
01-4324-341	SW-TELEPHONE & ALARMS	2,700.00	1,434.27	1,434.27	0.00	1,265.73	53.12
01-4324-375	SW-DUES/TRAVEL/CONFERENCES	1,000.00	523.15	523.15	0.00	476.85	52.32
01-4324-390	SW-CONTRACTED SERVICES	297,645.00	103,764.90	103,764.90	0.00	193,880.10	34.86
01-4324-410	SW-ELECTRICITY	5,500.00	2,094.26	2,094.26	0.00	3,405.74	38.08
01-4324-411	SW-OFF RD DIESEL/HEATING FUEL	3,200.00	2,783.92	2,783.92	0.00	416.08	87.00
01-4324-600	SW-MATERIALS/SUPPLIES	2,000.00	589.48	589.48	0.00	1,410.52	29.47
01-4324-635	SW-VEHICLES & EQUIPMENT	3,200.00	85.00	85.00	0.00	3,115.00	2.66
01-4324-800	SW-UNIFORMS	1,500.00	1,429.46	1,429.46	0.00	70.54	95.30
01-4324-850	SW-GENERAL REPAIRS & EQUIPMENT	10,000.00	2,344.31	2,344.31	0.00	7,655.69	23.44
4324 - SOLID WASTE DISPOSAL		526,134.00	222,987.45	222,987.45	0.00	303,146.55	42.38
4326 - SEWER COLLECTION DISPOSAL							
01-4326-390	SE-CONTRACTED SERVICES	284,150.00	124,863.63	124,863.63	0.00	159,286.37	43.94
01-4326-410	SE-ELECTRICITY	10,000.00	12,309.30	12,309.30	0.00	(2,309.30)	123.09
01-4326-600	SE-MATERIALS & SUPPLIES	500.00	0.00	0.00	0.00	500.00	0.00
01-4326-700	SE-EQUIPMENT	5,000.00	0.00	0.00	0.00	5,000.00	0.00
01-4326-850	SE-GENERAL REPAIRS & EQUIPMENT	10,000.00	0.00	0.00	0.00	10,000.00	0.00
4326 - SEWER COLLECTION DISPOSAL		309,650.00	137,172.93	137,172.93	0.00	172,477.07	44.30
4331 - WATER DISTRIBUTION & TREATMENT							
01-4331-100	WT-WATER WAGES	126,652.00	66,761.21	66,761.21	0.00	59,890.79	52.71
01-4331-110	WT-OVERTIME WAGES	10,000.00	4,975.68	4,975.68	0.00	5,024.32	49.76
01-4331-341	WT-TELEPHONE & ALARMS	7,000.00	6,769.97	6,769.97	0.00	230.03	96.71
01-4331-370	WT-EMPLOYMENT TRAINING/EXPENSE	800.00	195.00	195.00	0.00	605.00	24.38
01-4331-375	WT-DUES/TRAVEL/CONFERENCES	600.00	1,110.00	1,110.00	0.00	(510.00)	185.00
01-4331-390	WT-CONTRACTED SERVICES	54,270.00	37,289.48	37,289.48	0.00	16,980.52	68.71
01-4331-410	WT-ELECTRICITY	151,003.00	69,156.71	69,156.71	0.00	81,846.29	45.80

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01-4331-411	WT-HEATING FUEL	18,000.00	13,841.03	13,841.03	0.00	4,158.97	76.89
01-4331-600	WT-MATERIALS/SUPPLIES	3,500.00	13.75	13.75	0.00	3,486.25	0.39
01-4331-639	WT-CHEMICALS	55,000.00	30,190.62	30,190.62	0.00	24,809.38	54.89
01-4331-700	WT-EQUIPMENT	2,000.00	598.63	598.63	0.00	1,401.37	29.93
01-4331-800	WT-UNIFORMS	1,500.00	1,145.30	1,145.30	0.00	354.70	76.35
01-4331-850	WT-GENERAL REPAIRS & EQUIPMENT	40,000.00	6,517.73	6,517.73	0.00	33,482.27	16.29
01-4331-900	WT-USGS (DES MONITORING)	8,000.00	0.00	0.00	0.00	8,000.00	0.00
4331 - WATER DISTRIBUTION & TREATMENT		478,325.00	238,565.11	238,565.11	0.00	239,759.89	49.88
4415 - HEALTH AGENCIES & HOSPITALS & OTHER							
01-4415-390	HEALTH AGENCY APPROPRIATIONS	159,903.00	159,903.00	159,903.00	0.00	0.00	100.00
4415 - HEALTH AGENCIES & HOSPITALS & OTHER		159,903.00	159,903.00	159,903.00	0.00	0.00	100.00
4442 - ADMINISTRATION & DIRECT ASSISTANCE							
01-4442-001	WF-WELFARE-RENT ASSISTANCE	5,000.00	1,196.68	1,196.68	0.00	3,803.32	23.93
01-4442-400	WF-WELFARE-FOOD/MEDICAL/ETC	875.00	1,991.88	1,991.88	0.00	(1,116.88)	227.64
01-4442-410	WF-WELFARE-ELECTRICITY ASSIST.	2,000.00	0.00	0.00	0.00	2,000.00	0.00
01-4442-411	WF-WELFARE-FUEL ASSISTANCE	2,000.00	0.00	0.00	0.00	2,000.00	0.00
01-4442-412	WF-NHGAP-ANNUAL HOSTING FEE	125.00	0.00	0.00	0.00	125.00	0.00
4442 - ADMINISTRATION & DIRECT ASSISTANCE		10,000.00	3,188.56	3,188.56	0.00	6,811.44	31.89
4520 - PARKS & RECREATION							
01-4520-100	RC-RECREATION WAGES	208,999.00	97,476.08	97,476.08	0.00	111,522.92	46.64
01-4520-110	RC-OVERTIME WAGES	8,000.00	3,068.31	3,068.31	0.00	4,931.69	38.35
01-4520-341	RC-TELEPHONE	3,504.00	1,760.47	1,760.47	0.00	1,743.53	50.24
01-4520-375	RC-DUES/TRAVEL/CONFERENCES	4,775.00	1,866.40	1,866.40	0.00	2,908.60	39.09
01-4520-390	RC-CONTRACTED SERVICES	22,750.00	2,465.00	2,465.00	0.00	20,285.00	10.84
01-4520-410	RC-ELECTRICITY	20,735.00	10,414.94	10,414.94	0.00	10,320.06	50.23
01-4520-600	RC-MATERIALS/SUPPLIES	13,800.00	3,576.15	3,576.15	0.00	10,223.85	25.91
01-4520-635	RC-FUEL EQUIPMENT & VEHICLES	9,400.00	4,203.26	4,203.26	0.00	5,196.74	44.72
01-4520-645	RC-PROPANE	3,000.00	3,169.31	3,169.31	0.00	(169.31)	105.64
01-4520-700	RC-EQUIPMENT	6,200.00	4,036.91	4,036.91	0.00	2,163.09	65.11
01-4520-800	TOL-PARKS & PATRIOTIC (REC)	11,730.00	5,174.57	5,174.57	0.00	6,555.43	44.11
01-4520-850	TOL-GENERAL REPAIRS & EQUIPMENT	5,000.00	0.00	0.00	0.00	5,000.00	0.00
4520 - PARKS & RECREATION		317,893.00	137,211.40	137,211.40	0.00	180,681.60	43.16
4526 - COMMUNITY BUILDING							
01-4526-100	CB-COMM BLDG WAGES	81,450.00	49,278.76	49,278.76	0.00	32,171.24	60.50
01-4526-110	CB-OT WAGES	500.00	0.00	0.00	0.00	500.00	0.00
01-4526-341	CB-TELEPHONE	3,060.00	1,405.45	1,405.45	0.00	1,654.55	45.93
01-4526-390	CB-CONTRACTED SERVICES	56,931.00	24,370.62	24,370.62	0.00	32,560.38	42.81
01-4526-410	CB-ELECTRICITY	10,548.00	2,746.58	2,746.58	0.00	7,801.42	26.04
01-4526-411	CB-HEATING FUEL	12,000.00	5,290.47	5,290.47	0.00	6,709.53	44.09

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01-4526-600	CB-MATERIALS/SUPPLIES	10,800.00	4,685.23	4,685.23	0.00	6,114.77	43.38
01-4526-645	CB-PROPANE (STOVE)	1,500.00	480.65	480.65	0.00	1,019.35	32.04
01-4526-700	CB-BLDG/PROP MAINT.	60,000.00	12,980.77	12,980.77	0.00	47,019.23	21.63
4526 - COMMUNITY BUILDING		236,789.00	101,238.53	101,238.53	0.00	135,550.47	42.75
4550 - PUBLIC LIBRARY							
01-4550-100	LB-LIBRARY WAGES	120,263.00	63,652.49	63,652.49	0.00	56,610.51	52.93
01-4550-340	LB-PRINT MATERIALS	5,300.00	1,883.18	1,883.18	0.00	3,416.82	35.53
01-4550-341	LB-TELEPHONE	2,358.00	950.19	950.19	0.00	1,407.81	40.30
01-4550-370	LB-EMPLOYEE TRAINING EXPENSES	945.00	681.00	681.00	0.00	264.00	72.06
01-4550-375	LB-BUILDING MAINTENANCE	3,000.00	2,061.00	2,061.00	0.00	939.00	68.70
01-4550-380	LB-SPEAKERS & PROGRAMS	500.00	165.50	165.50	0.00	334.50	33.10
01-4550-390	LB-CONTRACTED SERVICES	29,985.00	16,542.90	16,542.90	0.00	13,442.10	55.17
01-4550-410	LB-ELECTRICITY	7,300.00	841.07	841.07	0.00	6,458.93	11.52
01-4550-411	LB-HEATING FUEL	5,000.00	2,857.66	2,857.66	0.00	2,142.34	57.15
01-4550-600	LB-MATERIALS/SUPPLIES	2,990.00	1,677.90	1,677.90	0.00	1,312.10	56.12
01-4550-670	LB-SERIALS	1,480.00	401.38	401.38	0.00	1,078.62	27.12
01-4550-700	LB- GRANT	0.00	2,025.11	2,025.11	0.00	(2,025.11)	0.00
01-4550-705	LB-AUDIO/VISUAL	1,150.00	182.14	182.14	0.00	967.86	15.84
4550 - PUBLIC LIBRARY		180,271.00	93,921.52	93,921.52	0.00	86,349.48	52.10
4583 - PATRIOTIC PURPOSES							
01-4583-600	PATRIOTIC PURPOSES	13,600.00	10,635.84	10,635.84	0.00	2,964.16	78.20
4583 - PATRIOTIC PURPOSES		13,600.00	10,635.84	10,635.84	0.00	2,964.16	78.20
4711 - PRINCIPAL - LONG TERM BONDS & NOTES							
01-4711-000	PRINCIPAL-LONG TERM BOND	461,802.00	230,625.00	230,625.00	0.00	231,177.00	49.94
4711 - PRINCIPAL - LONG TERM BONDS & NOTES		461,802.00	230,625.00	230,625.00	0.00	231,177.00	49.94
4721 - INTEREST - LONG TERM BONDS & NOTES							
01-4721-000	INTEREST LONG TERM BOND	73,534.00	60,020.92	60,020.92	0.00	13,513.08	81.62
4721 - INTEREST - LONG TERM BONDS & NOTES		73,534.00	60,020.92	60,020.92	0.00	13,513.08	81.62
4723 - INTEREST-TAX ANTIC. NOTE							
01-4723-000	INTEREST-TAX ANTIC. NOTE	1.00	0.00	0.00	0.00	1.00	0.00
4723 - INTEREST-TAX ANTIC. NOTE		1.00	0.00	0.00	0.00	1.00	0.00
4902 - MACHINERY, VEHICLES, EQUIPMENT							
01-4902-760	POLICE DEPT VEHICLES	61,857.00	45,400.00	45,400.00	0.00	16,457.00	73.40
4902 - MACHINERY, VEHICLES, EQUIPMENT		61,857.00	45,400.00	45,400.00	0.00	16,457.00	73.40

EXPENDITURE DETAIL BY ACCOUNT

Fund: GENERAL FUND Periods: 2023-01 thru 2023-07 [58.33% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
4903 - BUILDINGS							
01-4903-710	PD STATION CONSTRUCTION	0.00	109,747.15	109,747.15	0.00	(109,747.15)	0.00
4903 - BUILDINGS		<u>0.00</u>	<u>109,747.15</u>	<u>109,747.15</u>	<u>0.00</u>	<u>(109,747.15)</u>	<u>0.00</u>
4909 - IMPROVEMENTS OTHER THAN BUILDINGS							
01-4909-007	WATER TANK RTE 3	0.00	8,700.00	8,700.00	0.00	(8,700.00)	0.00
01-4909-008	RIVERFRONT PARK	0.00	51,654.45	51,654.45	0.00	(51,654.45)	0.00
4909 - IMPROVEMENTS OTHER THAN BUILDINGS		<u>0.00</u>	<u>60,354.45</u>	<u>60,354.45</u>	<u>0.00</u>	<u>(60,354.45)</u>	<u>0.00</u>
4910 - CAPITAL OUTLAY - MISCELLANEOUS							
01-4910-012	WELLNESS - HEALTH TRUST EXP	0.00	564.20	564.20	0.00	(564.20)	0.00
4910 - CAPITAL OUTLAY - MISCELLANEOUS		<u>0.00</u>	<u>564.20</u>	<u>564.20</u>	<u>0.00</u>	<u>(564.20)</u>	<u>0.00</u>
4915 - TO CAPITAL RESERVE FUNDS							
01-4915-002	CAP RSRV-REVALUATION	25,000.00	0.00	0.00	0.00	25,000.00	0.00
01-4915-003	CAP RSRV-COMMUNITY BUILDING	40,000.00	0.00	0.00	0.00	40,000.00	0.00
01-4915-004	CAP RSRV-PW VEHICLES/EQUIP	22,000.00	0.00	0.00	0.00	22,000.00	0.00
01-4915-006	CAP RSRV-LIBRARY BUILDING	20,000.00	0.00	0.00	0.00	20,000.00	0.00
01-4915-007	CAP RSRV-FD TRUCK/EQUIPMENT	150,000.00	0.00	0.00	0.00	150,000.00	0.00
01-4915-008	CAP RSRV-SEWER REHAB	300,000.00	1,417.38	1,417.38	0.00	298,582.62	0.47
01-4915-009	CAP RSRV-WATER REHAB	166,000.00	0.00	0.00	0.00	166,000.00	0.00
01-4915-010	CAP RSRV-PD EQUIPMENT	150,000.00	0.00	0.00	0.00	150,000.00	0.00
01-4915-011	CAP RSRV-ROAD & STREET	123,000.00	0.00	0.00	0.00	123,000.00	0.00
01-4915-013	CAP RSRV-LIBRARY TECHNOLOGY	2,000.00	0.00	0.00	0.00	2,000.00	0.00
01-4915-015	CAP RSRV-SW FACILITY IMPROV	10,000.00	0.00	0.00	0.00	10,000.00	0.00
01-4915-019	CAP RSRV-ENGINEER & PLANNING	5,000.00	0.00	0.00	0.00	5,000.00	0.00
01-4915-020	CAP RSRV-KANC REC EQUIPMENT	83,000.00	0.00	0.00	0.00	83,000.00	0.00
01-4915-021	CAP RSRV-CM EXPANDABLE TR FUND	5,000.00	0.00	0.00	0.00	5,000.00	0.00
01-4915-022	CAP RSRV-PROP/BUILDING MAINT.	81,000.00	0.00	0.00	0.00	81,000.00	0.00
01-4915-024	CAP RSRV - VILLAGE CORE	30,000.00	0.00	0.00	0.00	30,000.00	0.00
01-4915-025	CAP RSRV-EMPLOYEE SEPARATION	10,000.00	0.00	0.00	0.00	10,000.00	0.00
01-4915-026	CAP RSRV-HIGHWAY BLOCK GRANT	30,000.00	0.00	0.00	0.00	30,000.00	0.00
4915 - TO CAPITAL RESERVE FUNDS		<u>1,252,000.00</u>	<u>1,417.38</u>	<u>1,417.38</u>	<u>0.00</u>	<u>1,250,582.62</u>	<u>0.11</u>
01 - GENERAL FUND							
		<u>9,296,615.00</u>	<u>4,091,872.47</u>	<u>4,091,872.47</u>	<u>0.00</u>	<u>5,204,742.53</u>	<u>44.01</u>
		<u>9,296,615.00</u>	<u>4,091,872.47</u>	<u>4,091,872.47</u>	<u>0.00</u>	<u>5,204,742.53</u>	<u>44.01</u>

