

**November 17, 2025**

**Agenda  
Finance Committee Meeting  
City of Old Town  
City Council Chambers, 2<sup>nd</sup> Floor  
265 Main Street**

**Call to Order** - I call the November 17, 2025, Financial Services Committee Meeting to order.

1. Approval of Minutes

- September 15, 2025, Finance Services Committee meeting minutes.

2. Danielle Berube, Finance Director will update the Committee on the October 2025 financials. (financials attached)

**(Councilor McLeod, Chair)**

Adjournment: Do I have a motion to adjourn?

The Finance Committee is composed of Councilors, Linda McLeod (Chair), Carol May, David Wight, Charlene Virgilio and Council President Pushor (ex-officio)



**City of Old Town  
Financial Services Committee Minutes  
September 15, 2025**

Finance Committee members convened September 15, 2025, in the Old Town City Hall Council Chambers, 265 Main Street

Committee Members Present: Councilors, Linda McLeod (Chair), David Wight, Carol May, Charlene Virgilio, and Council President Pushor (ex-officio)

Other Councilors Present: Zack Wyles and Katrina Wynn

Administration Present: Bill Mayo, Laura Engstrom, Irene Pehrson, Danielle Berube, David Smith, David White, Dave Russell, Danielle Berube, Cassandra Pool, Kyle Milan, and E.J. Roach.

Others Present: Kristi Trafton (City Attorney), Joseph (UMO student Government rep.) and 4 Old Town residents.

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Councilor McLeod called the meeting to order at 6:26 p.m.

1. Approval of the August 18, 2025, Finance Committee meeting minutes.

Motion made by Councilor Wight to accept as written, seconded by Councilor Pushor.  
*(Approved all in favor, 5-0)*

2. Finance Director, Danielle Berube updated the Committee on the August 2025 financials.

Adjournment: Motion made by Councilor Wight, seconded by Councilor Pushor to adjourn, at 6:34 p.m.  
*(Approved all in favor, 5-0)*

Respectfully submitted,  
Laura Engstrom  
City Clerk

### All Departments Revenue Summary

DEPARTMENT(S): 01 - 60

OCTOBER TO OCTOBER

ACCOUNT	BUDGET NET	CURR MONTH NET	YTD NET	UNCOLL BALANCE	PCT COLL
<b>01 - General Government</b>	<b>22,896,732.58</b>	<b>1,142,312.79</b>	<b>15,757,181.06</b>	<b>7,139,551.52</b>	<b>68.82</b>
<b>010 - Property Taxes for General Pur</b>	<b>12,137,340.00</b>	<b>-623.37</b>	<b>12,707,110.23</b>	<b>-569,770.23</b>	<b>104.69</b>
4001 - Net Tax Assessment	12,137,340.00	0.00	12,784,941.30	-647,601.30	105.34
4002 - Tax Abatements	0.00	-1,158.83	-95,151.87	95,151.87	----
4003 - Tax Supplements	0.00	535.46	17,320.80	-17,320.80	----
<b>015 - Public Service Taxes</b>	<b>1,686,500.00</b>	<b>186,646.62</b>	<b>673,223.17</b>	<b>1,013,276.83</b>	<b>39.92</b>
4050 - Motor Vehicle Excise Tax	1,650,000.00	186,623.82	671,688.37	978,311.63	40.71
4070 - Housing Authority PILOT	25,000.00	0.00	0.00	25,000.00	0.00
4080 - Boat Excise Tax	6,000.00	22.80	1,534.80	4,465.20	25.58
4090 - Vets Excise Tax Loss	5,500.00	0.00	0.00	5,500.00	0.00
<b>020 - Charge for Services</b>	<b>1,769,756.00</b>	<b>172,089.57</b>	<b>521,558.31</b>	<b>1,248,197.69</b>	<b>29.47</b>
4550 - JRL Tipping Fees	1,700,000.00	171,162.57	517,490.81	1,182,509.19	30.44
4555 - JRL Impact Fee	65,000.00	0.00	0.00	65,000.00	0.00
4565 - Electrical Inspection	4,756.00	927.00	4,067.50	688.50	85.52
<b>025 - License, Permits and Fees</b>	<b>136,992.00</b>	<b>5,527.10</b>	<b>46,741.30</b>	<b>90,250.70</b>	<b>34.12</b>
4200 - Vehicle Registration Fee	32,000.00	3,287.00	13,813.00	18,187.00	43.17
4205 - Permits	150.00	0.00	0.00	150.00	0.00
4210 - City Clerk Monthly Fees	18,000.00	1,626.60	6,413.80	11,586.20	35.63
4215 - ATV, Boat, Hunt & Fish Fees	1,500.00	66.00	681.00	819.00	45.40
4225 - Cable TV Franchise Fee	70,000.00	0.00	0.00	70,000.00	0.00
4235 - Plumbing Permit Fees	3,000.00	412.50	3,082.50	-82.50	102.75
4240 - Building Permit Fees	12,342.00	135.00	22,751.00	-10,409.00	184.34
<b>030 - Investment Income</b>	<b>300,000.00</b>	<b>46,396.77</b>	<b>175,136.99</b>	<b>124,863.01</b>	<b>58.38</b>
4600 - Interest on Taxes	28,000.00	1,024.58	3,670.33	24,329.67	13.11
4610 - Investment Income	272,000.00	45,372.19	171,466.66	100,533.34	63.04
<b>035 - Miscellaneous Revenue</b>	<b>199,984.00</b>	<b>578.66</b>	<b>137,021.21</b>	<b>62,962.79</b>	<b>68.52</b>
4735 - Lien Fees	9,000.00	407.16	1,633.08	7,366.92	18.15
4775 - Miscellaneous Revenue	10,000.00	171.50	392.00	9,608.00	3.92
4780 - Treasurer Revenue	58,000.00	0.00	0.00	58,000.00	0.00
4781 - YMCA Phone Reimbursement	840.00	0.00	140.00	700.00	16.67
4782 - Rec. Center Fees	840.00	0.00	13,552.57	-12,712.57	999.99
4794 - CBP Building Lease	121,304.00	0.00	121,303.56	0.44	100.00
<b>040 - Sale of Cap Assets</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>0.00</b>
4950 - Sale Of Tax Property	25,000.00	0.00	0.00	25,000.00	0.00
<b>045 - Capital Reserve Transfers In</b>	<b>2,107,428.58</b>	<b>151,042.58</b>	<b>151,042.58</b>	<b>1,956,386.00</b>	<b>7.17</b>
4770 - TIF Project Financing	819,644.00	0.00	0.00	819,644.00	0.00
4849 - Carryforward Reserve	785,652.58	0.00	0.00	785,652.58	0.00
4851 - Fund Balance Transfer	491,782.00	0.00	0.00	491,782.00	0.00
4855 - Economic Development Transfer	10,350.00	151,042.58	151,042.58	-140,692.58	999.99
<b>060 - Intergovernmental and Grants</b>	<b>4,533,732.00</b>	<b>580,654.86</b>	<b>1,345,347.27</b>	<b>3,188,384.73</b>	<b>29.67</b>
4305 - JRL PILOT	359,000.00	359,062.82	359,062.82	-62.82	100.02
4310 - Homestead	475,000.00	-5,168.52	324,871.46	150,128.54	68.39
4315 - B.E.T.E	1,900,000.00	0.00	0.00	1,900,000.00	0.00
4320 - State Municipal Rev Sharin	1,763,379.00	196,092.09	624,157.03	1,139,221.97	35.40
4325 - Snowmobile State Reimburse	1,500.00	0.00	0.00	1,500.00	0.00
4335 - Tree Growth	20,000.00	22,691.90	22,691.90	-2,691.90	113.46
4336 - Solar State Reimburse	0.00	0.00	5.00	-5.00	----
4345 - General Assistance Reimburse.	14,853.00	7,976.57	13,426.64	1,426.36	90.40
4455 - MDOT Program State Aid	0.00	0.00	1,132.42	-1,132.42	----
<b>02 - Public Safety</b>	<b>1,545,934.00</b>	<b>146,604.78</b>	<b>471,750.59</b>	<b>1,074,183.41</b>	<b>30.52</b>
<b>020 - Charge for Services</b>	<b>1,474,124.00</b>	<b>142,319.78</b>	<b>398,210.28</b>	<b>1,075,913.72</b>	<b>27.01</b>

### All Departments Revenue Summary

DEPARTMENT(S): 01 - 60  
OCTOBER TO OCTOBER

ACCOUNT	BUDGET NET	CURR MONTH NET	YTD NET	UNCOLL BALANCE	PCT COLL
<b>02 - Public Safety CONT'D</b>					
4520 - Emergency Vehicle Services	618,000.00	85,315.28	285,638.28	332,361.72	46.22
4525 - Fire Services	73,200.00	2,500.00	2,500.00	70,700.00	3.42
4530 - Police Service	218,118.00	54,504.50	110,072.00	108,046.00	50.46
4535 - Ambulance Agreements	564,806.00	0.00	0.00	564,806.00	0.00
<b>025 - License, Permits and Fees</b>	<b>3,300.00</b>	<b>165.00</b>	<b>280.00</b>	<b>3,020.00</b>	<b>8.48</b>
4230 - Gun Permits	300.00	15.00	130.00	170.00	43.33
4250 - Leased Parking	3,000.00	150.00	150.00	2,850.00	5.00
<b>035 - Miscellaneous Revenue</b>	<b>1,750.00</b>	<b>120.00</b>	<b>228.00</b>	<b>1,522.00</b>	<b>13.03</b>
4100 - Traffic Fines	1,500.00	120.00	228.00	1,272.00	15.20
4120 - Court Fees	250.00	0.00	0.00	250.00	0.00
<b>060 - Intergovernmental and Grants</b>	<b>66,760.00</b>	<b>4,000.00</b>	<b>73,032.31</b>	<b>-6,272.31</b>	<b>109.40</b>
4400 - Bullet Proof Vest	0.00	0.00	2,272.31	-2,272.31	----
4410 - DOJ School Officer	66,760.00	0.00	66,760.00	0.00	100.00
4430 - Grant-Public Safety	0.00	4,000.00	4,000.00	-4,000.00	----
<b>03 - Public Works</b>	<b>42,000.00</b>	<b>6,469.16</b>	<b>10,574.89</b>	<b>31,425.11</b>	<b>25.18</b>
<b>025 - License, Permits and Fees</b>	<b>5,000.00</b>	<b>130.00</b>	<b>260.00</b>	<b>4,740.00</b>	<b>5.20</b>
4206 - Street Open Permits	5,000.00	130.00	260.00	4,740.00	5.20
<b>035 - Miscellaneous Revenue</b>	<b>37,000.00</b>	<b>6,339.16</b>	<b>10,314.89</b>	<b>26,685.11</b>	<b>27.88</b>
4745 - Public Works Miscellaneous	5,000.00	1,739.16	1,526.89	3,473.11	30.54
4750 - Cemetery Income	17,000.00	4,600.00	8,788.00	8,212.00	51.69
4755 - Cemetery Fund	15,000.00	0.00	0.00	15,000.00	0.00
<b>04 - Sanitation</b>	<b>148,000.00</b>	<b>2,687.97</b>	<b>26,663.35</b>	<b>121,336.65</b>	<b>18.02</b>
<b>020 - Charge for Services</b>	<b>132,000.00</b>	<b>1,287.97</b>	<b>20,275.85</b>	<b>111,724.15</b>	<b>15.36</b>
4540 - Tipping Fees	22,000.00	1,247.97	4,065.85	17,934.15	18.48
4545 - PAYT Bag Sales	110,000.00	40.00	16,210.00	93,790.00	14.74
<b>025 - License, Permits and Fees</b>	<b>16,000.00</b>	<b>1,400.00</b>	<b>6,387.50</b>	<b>9,612.50</b>	<b>39.92</b>
4245 - Dump Permits	16,000.00	1,400.00	6,387.50	9,612.50	39.92
<b>05 - Culture and Recreation</b>	<b>9,100.00</b>	<b>73.64</b>	<b>29,113.24</b>	<b>-20,013.24</b>	<b>319.93</b>
<b>020 - Charge for Services</b>	<b>6,500.00</b>	<b>38.66</b>	<b>2,813.75</b>	<b>3,686.25</b>	<b>43.29</b>
4515 - Non-Res Library User Fees	2,000.00	38.66	973.75	1,026.25	48.69
4560 - Milford Library Fees	4,500.00	0.00	1,840.00	2,660.00	40.89
<b>035 - Miscellaneous Revenue</b>	<b>2,600.00</b>	<b>34.98</b>	<b>26,299.49</b>	<b>-23,699.49</b>	<b>999.99</b>
4110 - Library Fines & Fees	1,600.00	15.52	525.51	1,074.49	32.84
4740 - Library Copier Sales	1,000.00	14.46	391.40	608.60	39.14
4746 - Electric Car Charging Revenue	0.00	0.00	237.59	-237.59	----
4777 - Riverfest	0.00	5.00	25,144.99	-25,144.99	----
<b>06 - Airport</b>	<b>273,477.00</b>	<b>473.98</b>	<b>42,236.54</b>	<b>231,240.46</b>	<b>15.44</b>
<b>015 - Public Service Taxes</b>	<b>6,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>0.00</b>
4060 - Airplane Excise Tax	6,000.00	0.00	0.00	6,000.00	0.00
<b>020 - Charge for Services</b>	<b>208,977.00</b>	<b>473.98</b>	<b>12,116.74</b>	<b>196,860.26</b>	<b>5.80</b>
4500 - Airport Sales	47,380.00	473.98	11,216.74	36,163.26	23.67
4510 - Hangar Rentals	135,500.00	0.00	900.00	134,600.00	0.66
4515 - Land Lease	26,097.00	0.00	0.00	26,097.00	0.00
<b>045 - Capital Reserve Transfers In</b>	<b>58,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,500.00</b>	<b>0.00</b>
4850 - Airport Hanger Reserve Transfe	58,500.00	0.00	0.00	58,500.00	0.00
<b>060 - Intergovernmental and Grants</b>	<b>0.00</b>	<b>0.00</b>	<b>30,119.80</b>	<b>-30,119.80</b>	<b>----</b>

### All Departments Revenue Summary

DEPARTMENT(S): 01 - 60  
OCTOBER TO OCTOBER

ACCOUNT	BUDGET NET	CURR MONTH NET	YTD NET	UNCOLL BALANCE	PCT COLL
<b>06 - Airport CONT'D</b>					
4445 - Runway Improvement Grants	0.00	0.00	30,119.80	-30,119.80	----
<b>09 - Reserve Funds</b>	<b>357,585.10</b>	<b>31,236.34</b>	<b>127,511.50</b>	<b>230,073.60</b>	<b>35.66</b>
<b>030 - Investment Income</b>	<b>0.00</b>	<b>19.01</b>	<b>76.04</b>	<b>-76.04</b>	<b>----</b>
4611 - Economic Development	0.00	14.25	57.00	-57.00	----
4612 - Skateboard Park	0.00	4.76	19.04	-19.04	----
<b>035 - Miscellaneous Revenue</b>	<b>350,428.00</b>	<b>31,217.33</b>	<b>127,435.46</b>	<b>222,992.54</b>	<b>36.37</b>
4774 - Rental Income	350,428.00	30,119.88	123,479.52	226,948.48	35.24
4776 - Cell Tower Rental	0.00	965.45	3,823.94	-3,823.94	----
4784 - Evidence Room	0.00	132.00	132.00	-132.00	----
<b>045 - Transfers in from Capital Rese</b>	<b>7,157.10</b>	<b>0.00</b>	<b>0.00</b>	<b>7,157.10</b>	<b>0.00</b>
4852 - City Facility Transfer	7,157.10	0.00	0.00	7,157.10	0.00
<b>50 - Library Trust</b>	<b>0.00</b>	<b>35.51</b>	<b>3,890.03</b>	<b>-3,890.03</b>	<b>----</b>
<b>035 - Miscellaneous Revenue</b>	<b>0.00</b>	<b>35.51</b>	<b>3,890.03</b>	<b>-3,890.03</b>	<b>----</b>
4741 - Library Grants	0.00	35.51	3,539.95	-3,539.95	----
4742 - Memorial Books	0.00	0.00	350.08	-350.08	----
<b>Final Totals</b>	<b>25,272,828.68</b>	<b>1,329,894.17</b>	<b>16,468,921.20</b>	<b>8,803,907.48</b>	<b>65.16</b>

## All Departments Expense Summary

DEPARTMENT(S): 01 - 60

OCTOBER TO OCTOBER

ACCOUNT	BUDGET NET	CURR MNTH NET	YTD NET	UNEXPENDED BALANCE	PERCENT SPENT
<b>01 - General Government</b>	<b>6,230,761.84</b>	<b>933,089.52</b>	<b>2,381,180.14</b>	<b>3,849,581.70</b>	<b>38.22</b>
<b>100 - Central Services Operations</b>	<b>2,533,666.97</b>	<b>707,520.78</b>	<b>1,670,772.85</b>	<b>862,894.12</b>	<b>65.94</b>
10 - Wages	322,666.00	35,749.91	101,561.07	221,104.93	31.48
15 - Taxes and Benefits	378,217.75	21,637.58	69,341.83	308,875.92	18.33
20 - Travel and Training	8,488.00	272.80	2,097.32	6,390.68	24.71
25 - Professional Fees and Services	64,006.00	8,747.57	30,768.48	33,237.52	48.07
30 - Supplies	54,830.22	573.58	1,844.36	52,985.86	3.36
35 - Insurances	126,455.00	0.00	64,327.50	62,127.50	50.87
45 - Utilities	10,687.00	642.25	2,333.90	8,353.10	21.84
50 - Advertising and Outreach	21,218.00	2,657.61	10,775.24	10,442.76	50.78
55 - Dues and Subscriptions	1,591.00	0.00	868.88	722.12	54.61
70 - Debt and Interest	1,545,508.00	637,239.48	1,386,854.27	158,653.73	89.73
<b>110 - City Clerk</b>	<b>172,929.00</b>	<b>15,574.26</b>	<b>48,349.50</b>	<b>124,579.50</b>	<b>27.96</b>
10 - Wages	97,240.00	10,827.70	31,783.35	65,456.65	32.69
15 - Taxes and Benefits	44,874.00	4,330.21	12,640.50	32,233.50	28.17
20 - Travel and Training	3,100.00	0.00	0.00	3,100.00	0.00
25 - Professional Fees and Services	12,161.00	6.66	2,749.34	9,411.66	22.61
30 - Supplies	1,751.00	0.00	295.56	1,455.44	16.88
45 - Utilities	2,450.00	272.71	743.77	1,706.23	30.36
50 - Advertising and Outreach	10,853.00	136.98	136.98	10,716.02	1.26
55 - Dues and Subscriptions	500.00	0.00	0.00	500.00	0.00
<b>115 - Elections &amp; Registrations</b>	<b>24,094.00</b>	<b>824.43</b>	<b>3,326.42</b>	<b>20,767.58</b>	<b>13.81</b>
10 - Wages	9,521.00	0.00	0.00	9,521.00	0.00
15 - Taxes and Benefits	728.00	0.00	0.00	728.00	0.00
25 - Professional Fees and Services	7,060.00	824.43	848.11	6,211.89	12.01
30 - Supplies	637.00	0.00	112.18	524.82	17.61
40 - Repairs and Maintenance	4,500.00	0.00	2,366.13	2,133.87	52.58
50 - Advertising and Outreach	1,648.00	0.00	0.00	1,648.00	0.00
<b>120 - City Manager</b>	<b>2,520,978.87</b>	<b>116,062.01</b>	<b>363,484.48</b>	<b>2,157,494.39</b>	<b>14.42</b>
10 - Wages	205,173.00	23,042.85	64,784.70	140,388.30	31.58
15 - Taxes and Benefits	80,288.00	8,154.07	24,101.89	56,186.11	30.02
20 - Travel and Training	8,546.00	0.00	0.00	8,546.00	0.00
25 - Professional Fees and Services	477,690.38	51,334.84	110,201.97	367,488.41	23.07
30 - Supplies	24,021.72	446.88	1,965.21	22,056.51	8.18
45 - Utilities	4,562.00	264.31	726.98	3,835.02	15.94
50 - Advertising and Outreach	7,161.00	0.00	480.00	6,681.00	6.70
55 - Dues and Subscriptions	12,952.00	0.00	436.01	12,515.99	3.37
60 - Lease and Capital Equipment	988,802.77	2,856.91	130,825.57	857,977.20	13.23
65 - Intergovernmental and Grants	711,782.00	29,962.15	29,962.15	681,819.85	4.21
<b>125 - Economic Development</b>	<b>291,916.00</b>	<b>29,786.65</b>	<b>74,968.09</b>	<b>216,947.91</b>	<b>25.68</b>
10 - Wages	135,943.00	14,165.25	41,567.95	94,375.05	30.58
15 - Taxes and Benefits	24,674.00	2,303.28	7,170.67	17,503.33	29.06
20 - Travel and Training	5,923.00	983.90	1,350.29	4,572.71	22.80
25 - Professional Fees and Services	73,948.00	669.78	3,600.29	70,347.71	4.87
30 - Supplies	8,596.00	351.35	1,609.34	6,986.66	18.72
40 - Repairs and Maintenance	2,060.00	0.00	126.98	1,933.02	6.16
45 - Utilities	2,225.00	272.71	743.77	1,481.23	33.43
50 - Advertising and Outreach	35,072.00	203.50	5,104.50	29,967.50	14.55
55 - Dues and Subscriptions	3,475.00	0.00	1,725.00	1,750.00	49.64
60 - Lease and Capital Equipment	0.00	10,836.88	10,836.88	-10,836.88	----
65 - Intergovernmental and Grants	0.00	0.00	1,132.42	-1,132.42	----
<b>130 - Code Enforcement</b>	<b>192,464.00</b>	<b>24,806.15</b>	<b>100,664.38</b>	<b>91,799.62</b>	<b>52.30</b>
10 - Wages	109,733.00	18,673.28	74,680.85	35,052.15	68.06
15 - Taxes and Benefits	42,031.00	4,456.10	17,913.35	24,117.65	42.62

## All Departments Expense Summary

DEPARTMENT(S): 01 - 60  
OCTOBER TO OCTOBER

ACCOUNT	BUDGET NET	CURR MNTH NET	YTD NET	UNEXPENDED BALANCE	PERCENT SPENT
<b>01 - General Government CONT'D</b>					
20 - Travel and Training	9,725.00	1,178.40	3,455.36	6,269.64	35.53
25 - Professional Fees and Services	27,526.00	10.44	961.25	26,564.75	3.49
30 - Supplies	103.00	0.00	96.52	6.48	93.71
40 - Repairs and Maintenance	0.00	0.00	2,464.36	-2,464.36	----
45 - Utilities	3,140.00	395.93	965.69	2,174.31	30.75
50 - Advertising and Outreach	0.00	92.00	92.00	-92.00	----
55 - Dues and Subscriptions	206.00	0.00	35.00	171.00	16.99
<b>140 - Assessor</b>	<b>159,844.00</b>	<b>13,684.12</b>	<b>51,546.41</b>	<b>108,297.59</b>	<b>32.25</b>
10 - Wages	73,861.00	8,553.60	23,891.86	49,969.14	32.35
15 - Taxes and Benefits	39,312.00	3,985.42	11,330.70	27,981.30	28.82
20 - Travel and Training	5,000.00	100.00	125.00	4,875.00	2.50
25 - Professional Fees and Services	35,464.00	833.59	15,563.15	19,900.85	43.88
30 - Supplies	2,000.00	0.00	14.31	1,985.69	0.72
45 - Utilities	2,971.00	211.51	621.39	2,349.61	20.92
50 - Advertising and Outreach	515.00	0.00	0.00	515.00	0.00
55 - Dues and Subscriptions	721.00	0.00	0.00	721.00	0.00
<b>330 - Municipal Buildings Operations</b>	<b>273,369.00</b>	<b>23,286.33</b>	<b>64,851.52</b>	<b>208,517.48</b>	<b>23.72</b>
25 - Professional Fees and Services	90,177.00	14,639.36	32,900.70	57,276.30	36.48
30 - Supplies	10,395.00	223.10	1,761.86	8,633.14	16.95
40 - Repairs and Maintenance	111,395.00	4,377.04	18,057.33	93,337.67	16.21
45 - Utilities	61,402.00	4,046.83	12,131.63	49,270.37	19.76
<b>332 - Leased Municipal Buildings</b>	<b>61,500.00</b>	<b>1,544.79</b>	<b>3,216.49</b>	<b>58,283.51</b>	<b>5.23</b>
25 - Professional Fees and Services	25,000.00	0.00	0.00	25,000.00	0.00
40 - Repairs and Maintenance	5,000.00	503.36	1,472.53	3,527.47	29.45
45 - Utilities	21,500.00	1,041.43	1,743.96	19,756.04	8.11
60 - Lease and Capital Equipment	10,000.00	0.00	0.00	10,000.00	0.00
<b>02 - Public Safety</b>	<b>7,502,668.00</b>	<b>757,002.33</b>	<b>2,095,048.37</b>	<b>5,407,619.63</b>	<b>27.92</b>
<b>200 - Police Operations</b>	<b>2,972,368.00</b>	<b>300,065.97</b>	<b>903,180.33</b>	<b>2,069,187.67</b>	<b>30.39</b>
10 - Wages	1,934,419.00	207,185.20	581,473.17	1,352,945.83	30.06
15 - Taxes and Benefits	730,834.00	67,744.01	195,760.92	535,073.08	26.79
20 - Travel and Training	32,713.00	4,365.17	10,224.01	22,488.99	31.25
25 - Professional Fees and Services	63,743.00	3,303.34	16,185.03	47,557.97	25.39
30 - Supplies	52,922.00	2,294.13	10,440.60	42,481.40	19.73
40 - Repairs and Maintenance	64,068.00	12,018.48	31,123.88	32,944.12	48.58
45 - Utilities	38,258.00	2,545.64	9,868.08	28,389.92	25.79
50 - Advertising and Outreach	3,729.00	610.00	610.00	3,119.00	16.36
55 - Dues and Subscriptions	3,214.00	0.00	1,963.97	1,250.03	61.11
60 - Lease and Capital Equipment	48,468.00	0.00	43,258.36	5,209.64	89.25
65 - Intergovernmental and Grants	0.00	0.00	2,272.31	-2,272.31	----
<b>210 - Fire Operations</b>	<b>2,409,097.00</b>	<b>267,378.93</b>	<b>623,775.63</b>	<b>1,785,321.37</b>	<b>25.89</b>
10 - Wages	1,316,053.00	117,597.28	348,293.78	967,759.22	26.47
15 - Taxes and Benefits	451,056.00	40,174.40	118,528.95	332,527.05	26.28
20 - Travel and Training	20,993.00	3,010.89	6,001.75	14,991.25	28.59
25 - Professional Fees and Services	20,467.00	870.50	3,325.56	17,141.44	16.25
30 - Supplies	57,438.00	1,060.51	2,763.35	54,674.65	4.81
40 - Repairs and Maintenance	83,866.00	6,762.97	38,168.38	45,697.62	45.51
45 - Utilities	33,523.00	2,457.63	8,984.83	24,538.17	26.80
50 - Advertising and Outreach	3,551.00	0.00	45.40	3,505.60	1.28
55 - Dues and Subscriptions	4,834.00	110.00	2,328.88	2,505.12	48.18
60 - Lease and Capital Equipment	417,316.00	95,334.75	95,334.75	321,981.25	22.84
<b>220 - Ambulance Operations</b>	<b>1,999,999.00</b>	<b>178,138.48</b>	<b>525,273.99</b>	<b>1,474,725.01</b>	<b>26.26</b>
10 - Wages	1,316,053.00	121,537.98	358,874.99	957,178.01	27.27
15 - Taxes and Benefits	451,054.00	39,461.40	115,502.56	335,551.44	25.61

### All Departments Expense Summary

DEPARTMENT(S): 01 - 60  
OCTOBER TO OCTOBER

ACCOUNT	BUDGET NET	CURR MNTH NET	YTD UNEXPENDED NET	BALANCE	PERCENT SPENT
<b>02 - Public Safety CONT'D</b>					
20 - Travel and Training	24,251.00	1,934.89	3,069.55	21,181.45	12.66
25 - Professional Fees and Services	24,844.00	185.49	1,601.11	23,242.89	6.44
30 - Supplies	88,937.00	8,373.82	26,809.58	62,127.42	30.14
40 - Repairs and Maintenance	42,532.00	4,302.66	10,546.79	31,985.21	24.80
45 - Utilities	32,400.00	2,342.24	8,869.41	23,530.59	27.37
55 - Dues and Subscriptions	1,545.00	0.00	0.00	1,545.00	0.00
60 - Lease and Capital Equipment	18,383.00	0.00	0.00	18,383.00	0.00
<b>300 - Public Works Operations</b>	<b>121,204.00</b>	<b>11,418.95</b>	<b>42,818.42</b>	<b>78,385.58</b>	<b>35.33</b>
40 - Repairs and Maintenance	21,527.00	380.00	9,655.00	11,872.00	44.85
60 - Lease and Capital Equipment	99,677.00	11,038.95	33,163.42	66,513.58	33.27
<b>03 - Public Works</b>	<b>1,969,407.74</b>	<b>140,962.10</b>	<b>426,407.45</b>	<b>1,543,000.29</b>	<b>21.65</b>
<b>300 - Public Works Operations</b>	<b>1,969,407.74</b>	<b>140,962.10</b>	<b>426,407.45</b>	<b>1,543,000.29</b>	<b>21.65</b>
10 - Wages	718,809.00	75,872.42	248,955.72	469,853.28	34.63
15 - Taxes and Benefits	357,256.00	33,443.04	107,748.59	249,507.41	30.16
20 - Travel and Training	3,142.00	0.00	0.00	3,142.00	0.00
25 - Professional Fees and Services	84,757.00	4,241.20	4,907.88	79,849.12	5.79
30 - Supplies	235,822.00	8,977.32	18,515.60	217,306.40	7.85
40 - Repairs and Maintenance	533,386.74	16,297.44	40,461.83	492,924.91	7.59
45 - Utilities	34,238.00	2,130.68	4,981.18	29,256.82	14.55
60 - Lease and Capital Equipment	1,997.00	0.00	836.65	1,160.35	41.90
<b>04 - Sanitation</b>	<b>607,031.00</b>	<b>57,629.29</b>	<b>175,819.98</b>	<b>431,211.02</b>	<b>28.96</b>
<b>120 - City Manager</b>	<b>607,031.00</b>	<b>57,629.29</b>	<b>175,819.98</b>	<b>431,211.02</b>	<b>28.96</b>
25 - Professional Fees and Services	607,031.00	57,629.29	175,819.98	431,211.02	28.96
<b>05 - Culture and Recreation</b>	<b>880,634.00</b>	<b>79,120.02</b>	<b>262,735.77</b>	<b>617,898.23</b>	<b>29.83</b>
<b>310 - Park Maintenance Operations</b>	<b>424,025.00</b>	<b>31,169.10</b>	<b>116,094.02</b>	<b>307,930.98</b>	<b>27.38</b>
10 - Wages	50,428.00	7,398.00	24,130.80	26,297.20	47.85
15 - Taxes and Benefits	3,856.00	565.95	2,000.03	1,855.97	51.87
25 - Professional Fees and Services	208,063.00	3,324.00	7,118.50	200,944.50	3.42
30 - Supplies	122,108.00	8,317.84	67,519.51	54,588.49	55.29
40 - Repairs and Maintenance	8,275.00	330.59	3,019.61	5,255.39	36.49
45 - Utilities	10,540.00	10,224.53	11,297.38	-757.38	107.19
60 - Lease and Capital Equipment	20,755.00	1,008.19	1,008.19	19,746.81	4.86
<b>400 - Library Operations</b>	<b>456,609.00</b>	<b>47,950.92</b>	<b>146,641.75</b>	<b>309,967.25</b>	<b>32.12</b>
10 - Wages	287,579.00	32,377.91	94,691.66	192,887.34	32.93
15 - Taxes and Benefits	73,788.00	7,476.70	22,342.12	51,445.88	30.28
20 - Travel and Training	2,835.00	0.00	25.67	2,809.33	0.91
25 - Professional Fees and Services	13,389.00	2,964.50	8,479.58	4,909.42	63.33
30 - Supplies	38,828.00	2,907.70	13,086.21	25,741.79	33.70
40 - Repairs and Maintenance	1,462.00	0.00	0.00	1,462.00	0.00
45 - Utilities	38,158.00	2,224.11	7,806.51	30,351.49	20.46
55 - Dues and Subscriptions	570.00	0.00	210.00	360.00	36.84
<b>06 - Airport</b>	<b>415,714.00</b>	<b>68,849.87</b>	<b>151,094.99</b>	<b>264,619.01</b>	<b>36.35</b>
<b>150 - Airport Operations</b>	<b>415,714.00</b>	<b>68,849.87</b>	<b>151,094.99</b>	<b>264,619.01</b>	<b>36.35</b>
10 - Wages	83,953.00	9,903.83	26,120.81	57,832.19	31.11
15 - Taxes and Benefits	24,030.00	2,431.13	6,787.74	17,242.26	28.25
20 - Travel and Training	2,060.00	0.00	25.20	2,034.80	1.22
25 - Professional Fees and Services	107,744.00	8,490.00	50,149.90	57,594.10	46.55
30 - Supplies	9,014.00	150.11	2,484.38	6,529.62	27.56
35 - Insurances	6,180.00	0.00	4,322.00	1,858.00	69.94
40 - Repairs and Maintenance	91,917.00	4,580.96	12,778.11	79,138.89	13.90
45 - Utilities	27,405.00	1,545.44	6,204.45	21,200.55	22.64
50 - Advertising and Outreach	3,819.00	0.00	474.00	3,345.00	12.41

### All Departments Expense Summary

DEPARTMENT(S): 01 - 60  
OCTOBER TO OCTOBER

ACCOUNT	BUDGET NET	CURR MNTH NET	YTD NET	UNEXPENDED BALANCE	PERCENT SPENT
<b>06 - Airport CONT'D</b>					
55 - Dues and Subscriptions	1,092.00	0.00	0.00	1,092.00	0.00
60 - Lease and Capital Equipment	58,500.00	0.00	0.00	58,500.00	0.00
65 - Intergovernmental and Grants	0.00	41,748.40	41,748.40	-41,748.40	----
<b>07 - Education</b>	<b>6,430,335.00</b>	<b>535,861.27</b>	<b>2,143,445.08</b>	<b>4,286,889.92</b>	<b>33.33</b>
<b>120 - City Manager</b>	<b>6,430,335.00</b>	<b>535,861.27</b>	<b>2,143,445.08</b>	<b>4,286,889.92</b>	<b>33.33</b>
65 - Intergovernmental and Grants	6,430,335.00	535,861.27	2,143,445.08	4,286,889.92	33.33
<b>08 - County Tax</b>	<b>1,229,120.00</b>	<b>0.00</b>	<b>1,229,120.34</b>	<b>-0.34</b>	<b>100.00</b>
<b>120 - City Manager</b>	<b>1,229,120.00</b>	<b>0.00</b>	<b>1,229,120.34</b>	<b>-0.34</b>	<b>100.00</b>
65 - Intergovernmental and Grants	1,229,120.00	0.00	1,229,120.34	-0.34	100.00
<b>09 - Reserve Funds</b>	<b>7,157.10</b>	<b>162,626.29</b>	<b>282,042.08</b>	<b>-274,884.98</b>	<b>999.99</b>
<b>515 - Old Town Development LLC</b>	<b>0.00</b>	<b>0.00</b>	<b>8,200.00</b>	<b>-8,200.00</b>	<b>----</b>
30 - Supplies	0.00	0.00	8,200.00	-8,200.00	----
<b>516 - Economic Development Reserve</b>	<b>0.00</b>	<b>151,042.58</b>	<b>151,042.58</b>	<b>-151,042.58</b>	<b>----</b>
65 - Intergovernmental and Grants	0.00	151,042.58	151,042.58	-151,042.58	----
<b>517 - Projects Reserve</b>	<b>0.00</b>	<b>2,510.88</b>	<b>4,400.88</b>	<b>-4,400.88</b>	<b>----</b>
30 - Supplies	0.00	2,510.88	4,400.88	-4,400.88	----
<b>520 - Airport Hangar Reserve</b>	<b>0.00</b>	<b>0.00</b>	<b>9,030.00</b>	<b>-9,030.00</b>	<b>----</b>
25 - Professional Fees and Services	0.00	0.00	9,030.00	-9,030.00	----
<b>527 - Heavy Equipment Reserve</b>	<b>0.00</b>	<b>0.00</b>	<b>91,970.00</b>	<b>-91,970.00</b>	<b>----</b>
60 - Lease and Capital Equipment	0.00	0.00	91,970.00	-91,970.00	----
<b>529 - City Facility &amp; Infrastructure</b>	<b>7,157.10</b>	<b>0.00</b>	<b>7,157.10</b>	<b>0.00</b>	<b>100.00</b>
60 - Lease and Capital Equipment	7,157.10	0.00	7,157.10	0.00	100.00
<b>530 - Community Festival</b>	<b>0.00</b>	<b>0.00</b>	<b>18.53</b>	<b>-18.53</b>	<b>----</b>
30 - Supplies	0.00	0.00	18.53	-18.53	----
<b>540 - Forfeitures - D.A.R.E</b>	<b>0.00</b>	<b>9,072.83</b>	<b>10,222.99</b>	<b>-10,222.99</b>	<b>----</b>
30 - Supplies	0.00	9,072.83	10,222.99	-10,222.99	----
<b>50 - Library Trust</b>	<b>0.00</b>	<b>2,122.78</b>	<b>4,866.04</b>	<b>-4,866.04</b>	<b>----</b>
<b>550 - Library Grants</b>	<b>0.00</b>	<b>289.00</b>	<b>483.80</b>	<b>-483.80</b>	<b>----</b>
30 - Supplies	0.00	289.00	483.80	-483.80	----
<b>551 - Memorial Books</b>	<b>0.00</b>	<b>14.00</b>	<b>361.55</b>	<b>-361.55</b>	<b>----</b>
30 - Supplies	0.00	14.00	361.55	-361.55	----
<b>553 - O.T. Pub Lib Endowment Fund</b>	<b>0.00</b>	<b>1,819.78</b>	<b>4,020.69</b>	<b>-4,020.69</b>	<b>----</b>
30 - Supplies	0.00	1,819.78	4,020.69	-4,020.69	----
<b>Final Totals</b>	<b>25,272,828.68</b>	<b>2,737,263.47</b>	<b>9,151,760.24</b>	<b>16,121,068.44</b>	<b>36.21</b>

**City of Old Town  
Balance Sheet  
October 31, 2025**

<b>Assets</b>		<b>Liabilities</b>	
<b>Operating Cash</b>		<b>AP and Accr Exp</b>	
1000-00 Cash	6,211,187	2000-00 Accounts Payable	(2,814)
1003-00 Petty Cash	<u>2,370</u>	2003-00 Accrued AP	4,148
	6,213,557	2003-00 Accrued Payroll	<u>0</u>
<b>Investments</b>			1,334
1011-00 Insured Cash Sweep	3,490,795	<b>Accrued Interest</b>	
1013-00 Investment #2	2,135,297		
1014-00 Investment #2	<u>309,749</u>		
	5,935,841	<b>Due to Others</b>	
<b>Other Cash</b>		2010-00 ME St. Retirement	112,833
1015-00 Cash-Airport CC & Rapid Rene	7,679	2015-00 ME-Paid Family Medical Leave	0
1016-00 Cash-ACH Payments	3,625	2020-00 IMCA Retirement	0
1017-00 Cash-HRA	21,346	2040-00 MME/Travelers	(87,895)
1019-00 Cash-Medical Payments	10,640	2090-00 Colonial Life Insurance	23
1021-00 Katahdin Trust	0	2120-00 Clearing Account	(3,507)
1025-00 Camden National Bank	1,125,757	2200-00 Due Bat Bus-Bus Pass	188
1020-00 Andrscoggin Bank-Lease	-	2205-00 Due State-Vehicle Sales Tax	4,266
1026-00 Andrscoggin Bank	<u>894,116</u>	2215-00 Due State-MOSES Sales Tax	0
	2,063,162	2220-00 Due State-Registration Fees	6,157
<b>Taxes Receivable</b>		2225-00 Due State-MOSES Fees	987
1100-26 2026 Taxes Receivable	6,172,888	2230-00 Due State-Vitals	326
1100-27 2027 Taxes Receivable	<u>(1,226)</u>	2235-00 Due State-Dog Licenses	38
	6,171,662	2240-00 Due State-Plumbing Permits	38
<b>Pers. Prop. Rec</b>		2245-00 Due DEP-Plumbing Permits	0
1105-23 2023 Personal Prop Taxes Rec	377	2250-00 Due State-Argyle Excise	13,360
1105-24 2024 Personal Prop Taxes Rec	82	2260-00 Due State-Weapons Permits	<u>80</u>
1105-25 2025 Personal Prop Taxes Rec	2,190		46,893
1105-26 2026 Personal Prop Taxes Rec	<u>172,964</u>	<b>Deferred Rev.</b>	
	175,613	2300-00 Deferred Revenue	227,039
<b>Lien &amp; TA Rec</b>		<b>Bonds Payable</b>	
1120-24 2024 Lien Receivables	38,339	2510-00 Lease Payable	0
1120-25 2025 Lien Receivables	120,687	2520-00 Bonds Payable	<u>0</u>
1130-22 2022 Tax Acquired Property	3,960		0
1130-23 2023 Tax Acquired Property	<u>7,299</u>	<b>Total Liabilities</b>	<u>275,266</u>
	170,286		
<b>Other AR</b>		<b>Reserves</b>	
1150-00 Accts Rec.-Miscellaneous	294,796	3000-00 TIF Financing Plan	240,873
1155-00 Allowance Uncoll-Accts Rec	(135,094)	3004-00 Housing Reserve	150,000
1160-00 Ambulance Rec-Med Reimb	126,579	3005-00 Old Town Development LLC	176,984
1200-00 Grant Receivable	<u>58,332</u>	3006-00 Economic Development Reserve	152,073
	344,613	3007-00 Projects Reserve	1,324,088
<b>Inventory</b>		3010-00 Tech Equip. Replacement Reserve	84,661
1300-00 Inventory-Gasoline	4,392	3015-00 Heavy Equip. Replacement Reserve	1,027,269
1310-00 Inventory-Diesel	14,875	3020-00 Highway Block Grant Reserve	637,348
1320-00 Inventory-Aviation Gasoline	24,598	3030-00 City Facility & Infrastructure Reser	944,075
1330-00 Inventory-Jet Fuel	<u>19,906</u>	3033-00 Municipal Trash Reserve	540,912
	63,771	3035-00 Airport Hangar Reserve	500,953
<b>Due from Others</b>		3036-00 American Rescue Plan Act Reserve	-
1450-00 Note Rec.-UDAG	0	3085-00 Clerk Book Restoration	<u>420</u>
1451-00 Note Rec.-CCC	105,400	<b>Total Reserves</b>	5,779,657
1450-00 Note Rec.-GSS	0	<b>Custodial Accounts</b>	
1455-00 Allowance Uncoll-Loans	0	3045-00 Garford Account	(21)
1470-20 Due To/From Pollution	9,250	3046-00 Smoke and CO Detectors	2,783
1470-30 Due To/From Reserve Funds	30,620	3050-00 Police Evidence Room cash	35,460
1470-50 Due To/From Library Trust	(53,781)	3051-00 Forfeitures	25,432
1471-60 Due To/From Cemetery Trust	0	3055-00 Community Festival	19
1570-00 Construction in Progress	<u>0</u>	3056-00 Parade	9,174
	91,489	3057-00 Dog Park	5,250
		3070-00 Skateboard Park	38,519
		3071-00 Bike Coalition	<u>1,250</u>
		<b>Total Custodial Accounts</b>	117,866
		<b>Fund Balance</b>	
		3400-00 Carry Forwards	785,653
		3500-00 Expense Control	16,125,934
		3600-00 Revenue Control	(8,807,798)
		3800-00 Fund Balance	<u>6,953,417</u>
		<b>Total Fund Balance</b>	15,057,206
<b>Total Assets</b>	<u><u>21,229,995</u></u>	<b>Total Liabilities and Fund Balance</b>	<u><u>21,229,995</u></u>

### All Departments Revenue Summary

DEPARTMENT(S): 80 - 80  
OCTOBER TO OCTOBER

ACCOUNT	BUDGET CURR MONTH		YTD NET	UNCOLL BALANCE	PCT COLL
	NET	NET			
<b>80 - Proprietary Funds</b>	<b>3,134,222.92</b>	<b>4,893.89</b>	<b>440,914.14</b>	<b>2,693,308.78</b>	<b>14.07</b>
<b>020 - Charge for Services</b>	<b>1,694,095.00</b>	<b>-1,022.09</b>	<b>411,926.12</b>	<b>1,282,168.88</b>	<b>24.32</b>
4570 - Old Town User Fees	1,541,930.00	0.00	412,948.29	1,128,981.71	26.78
4571 - Milford User Fees	152,165.00	0.00	-0.08	152,165.08	0.00
4572 - User Fee Abatements	0.00	-1,022.09	-1,022.09	1,022.09	----
<b>030 - Investment Income</b>	<b>30,000.00</b>	<b>5,639.56</b>	<b>22,250.69</b>	<b>7,749.31</b>	<b>74.17</b>
4610 - Investment Income	30,000.00	5,639.56	22,250.69	7,749.31	74.17
<b>035 - Miscellaneous Revenue</b>	<b>15,900.00</b>	<b>276.42</b>	<b>3,261.11</b>	<b>12,638.89</b>	<b>20.51</b>
4205 - Permits	100.00	0.00	40.00	60.00	40.00
4601 - Interest on User Fees	6,000.00	276.42	2,678.23	3,321.77	44.64
4735 - Lien Fees	7,000.00	0.00	542.88	6,457.12	7.76
4775 - Miscellaneous Revenues	2,800.00	0.00	0.00	2,800.00	0.00
<b>045 - Capital Reserve Transfers In</b>	<b>1,394,227.92</b>	<b>0.00</b>	<b>3,476.22</b>	<b>1,390,751.70</b>	<b>0.25</b>
4460 - Grant USDA	0.00	0.00	3,476.22	-3,476.22	----
4849 - Carryforward Reserve	1,309,543.92	0.00	0.00	1,309,543.92	0.00
4927 - Debt Redemption Reserve	84,684.00	0.00	0.00	84,684.00	0.00
<b>Final Totals</b>	<b>3,134,222.92</b>	<b>4,893.89</b>	<b>440,914.14</b>	<b>2,693,308.78</b>	<b>14.07</b>

## All Departments Expense Summary

DEPARTMENT(S): 80 - 80  
OCTOBER TO OCTOBER

ACCOUNT	BUDGET NET	CURR MNTH NET	YTD NET	UNEXPENDED BALANCE	PERCENT SPENT
<b>80 - Proprietary Funds</b>	<b>3,134,222.92</b>	<b>100,158.28</b>	<b>425,164.20</b>	<b>2,709,058.72</b>	<b>13.57</b>
<b>800 - Administration</b>	<b>2,584,300.92</b>	<b>66,359.59</b>	<b>312,844.38</b>	<b>2,271,456.54</b>	<b>12.11</b>
10 - Wages	401,308.00	45,342.28	132,962.20	268,345.80	33.13
15 - Taxes and Benefits	154,670.00	14,454.27	45,463.61	109,206.39	29.39
20 - Travel and Training	4,240.00	0.00	650.00	3,590.00	15.33
25 - Professional Fees and Services	120,580.00	1,369.52	2,965.84	117,614.16	2.46
30 - Supplies	6,700.00	81.92	206.92	6,493.08	3.09
35 - Insurances	30,270.00	0.00	16,874.50	13,395.50	55.75
40 - Repairs and Maintenance	20,808.00	766.79	4,909.85	15,898.15	23.60
50 - Advertising and Outreach	6,000.00	683.32	683.32	5,316.68	11.39
55 - Dues and Subscriptions	7,865.00	1,410.00	1,560.00	6,305.00	19.83
60 - Lease and Capital Equipment	1,519,259.92	2,251.49	7,573.17	1,511,686.75	0.50
65 - Intergovernmental and Grants	0.00	0.00	3,476.22	-3,476.22	----
70 - Debt and Interest	312,600.00	0.00	95,518.75	217,081.25	30.56
<b>802 - Maintenance</b>	<b>157,270.00</b>	<b>16,731.01</b>	<b>34,290.29</b>	<b>122,979.71</b>	<b>21.80</b>
25 - Professional Fees and Services	35,000.00	12,768.64	16,417.39	18,582.61	46.91
30 - Supplies	35,090.00	692.04	7,302.66	27,787.34	20.81
40 - Repairs and Maintenance	27,500.00	27.72	488.80	27,011.20	1.78
45 - Utilities	49,680.00	3,242.61	10,081.44	39,598.56	20.29
60 - Lease and Capital Equipment	10,000.00	0.00	0.00	10,000.00	0.00
<b>804 - Wastewater Treatment Facility</b>	<b>298,652.00</b>	<b>9,712.04</b>	<b>52,290.26</b>	<b>246,361.74</b>	<b>17.51</b>
25 - Professional Fees and Services	35,000.00	1,818.92	11,430.89	23,569.11	32.66
30 - Supplies	31,500.00	3,032.50	12,886.01	18,613.99	40.91
40 - Repairs and Maintenance	87,500.00	1,812.44	8,814.68	78,685.32	10.07
45 - Utilities	124,652.00	1,540.90	15,634.26	109,017.74	12.54
60 - Lease and Capital Equipment	20,000.00	1,507.28	3,524.42	16,475.58	17.62
<b>806 - Sludge Disposal</b>	<b>94,000.00</b>	<b>7,355.64</b>	<b>25,739.27</b>	<b>68,260.73</b>	<b>27.38</b>
25 - Professional Fees and Services	87,500.00	7,258.47	25,073.03	62,426.97	28.65
40 - Repairs and Maintenance	1,000.00	0.00	346.51	653.49	34.65
45 - Utilities	5,500.00	97.17	319.73	5,180.27	5.81
<b>Final Totals</b>	<b>3,134,222.92</b>	<b>100,158.28</b>	<b>425,164.20</b>	<b>2,709,058.72</b>	<b>13.57</b>

**City of Old Town-Waste Water Control  
Balance Sheet  
October 31, 2025**

<b>Assets</b>		<b>Liabilities</b>	
<b>Operating Cash</b>		<b>AP and Accr Exp</b>	
1000-00 Cash	1,212,852	2000-00 Accounts Payable	(73)
1003-00 Petty Cash	<u>250</u>	2003-00 Accrued AP	0
	1,213,102	2005-00 Accrued Payroll	<u>0</u>
<b>Investments</b>			(73)
1011-00 Insured Cash Sweep	766,387	<b>Accrued Interest</b>	19,564
<b>User Fee Receivables</b>		<b>Due to Others</b>	
1125-00 User Fee Lien Receivables	20,435	2500-00 Short Term Compensated Absence	60,214
1135-00 User Fee TA Receivables	4,742	2505-00 Post Employee Benefits	39,414
1145-00 User Fee Receivables	<u>185,421</u>	2506-00 Pension Liabilities	<u>94,698</u>
	210,597		194,326
<b>Other AR</b>		<b>Bonds Payable</b>	
1150-00 Accts Rec.-Miscellaneous	0	2515-00 Current Portion LT Debt	224,850
1155-00 Allowance Uncoll-Accts Rec	(46,011)	2520-00 Bonds Payable	<u>3,191,168</u>
1200-00 Grant Receivable	<u>59,758</u>		3,416,019
	13,747	<b>Other Liabilities</b>	
<b>Due from Others</b>		2601-00 OPEB Deferred Inflows	17,814
1470-20 Due To/From General	(9,250)	2602-00 Pension Deferred Inflows	<u>39,745</u>
			57,559
<b>Fixed Assets</b>		<b>Total Liabilities</b>	<u><b>3,687,395</b></u>
1551-00 Land and Improvements	179,427	<b>Reserves</b>	
1552-00 Infrastructure	8,106,388	3200-00 Invested Capital	5,421,505
1553-00 Building and Improvements	5,682,700	3210-00 Plant and Equipment Reserve	460,482
1554-00 Equipment and Furniture	6,708,831	3215-00 Collection System Reserve	419,559
1555-00 Vehicles	336,791	3220-00 Amortization Reserve	648,130
1575-00 Accumulated Depreciation	<u>(11,696,357)</u>	3225-00 Compost Reserve	110,250
	9,317,780	3230-00 Short Lived Assets Reserve	<u>762,444</u>
<b>Others Assets</b>		<b>Total Reserve Balance</b>	<b>7,822,370</b>
1601-00 OPEB Deferred Outflows	10,338	<b>Fund Balance</b>	
1602-00 Pension Deferred Outflows	<u>77,363</u>	3400-00 Carry Forwards	1,309,544
	87,701	3500-00 Expense Control	2,709,059
		3600-00 Revenue Control	(2,693,309)
		3800-00 Fund Balance	<u>(1,234,995)</u>
		<b>Total Fund Balance</b>	90,299
<b>Total Assets</b>	<u><b>11,600,064</b></u>	<b>Total Liabilities and Fund Balance</b>	<u><b>11,600,064</b></u>