

Town of Chebeague Island
General Fund Budget-to-Actual Detail
FY2025 through June 30, 2025

		<u>Budget</u>	<u>Actual</u>	<u>Pos (Neg) Variance</u>	<u>% Variance</u>
Property Taxes					
R 1300-326	Property taxes	2,339,424.00	2,326,191.67	(13,232.33)	-0.6%
R 1300-308	Abatements	(33,134.00)	(420.75)	32,713.25	-98.7%
	<i>Total Property Taxes</i>	<u>2,306,290.00</u>	<u>2,325,770.92</u>	<u>19,480.92</u>	<u>0.8%</u>
Excise Taxes					
R 1300-303	Motor vehicle excise taxes	122,000.00	130,144.02	8,144.02	6.7%
R 1300-304	Boat excise taxes	8,000.00	7,696.50	(303.50)	-3.8%
	<i>Total Excise Taxes</i>	<u>130,000.00</u>	<u>137,840.52</u>	<u>7,840.52</u>	<u>6.0%</u>
Intergovernmental					
R 1300-331	State revenue sharing	41,255.00	43,384.08	2,129.08	5.2%
R 1300-327	Homestead reimbursement	23,745.00	23,745.01	0.01	0.0%
R 1300-332	BETE reimbursement	40.00	46.00	6.00	15.0%
R 1300-328	Veterans exemption	-	120.00	120.00	
R 1300-330	Tree growth	-	1,230.47	1,230.47	
R 1300-334	Snowmobile	-	26.48	26.48	
R 1300-411	Local road assistance program	14,880.00	17,380.00	2,500.00	16.8%
R 2200-320	Fire department grant	-	15,000.00	15,000.00	
R 1300-338	FEMA grants	-	14,286.39	14,286.39	
R 1300-320	Miscellaneous grants	-	1,068.88	1,068.88	
	<i>Total Intergovernmental</i>	<u>79,920.00</u>	<u>116,287.31</u>	<u>36,367.31</u>	<u>45.5%</u>
Charges for Services					
R 1300-302	Town agent fees	5,000.00	5,218.00	218.00	4.4%
R 1300-315	Clerk fees	-	24.00	24.00	
R 1300-312	Marriage license fees	-	196.00	196.00	
R 1300-314	Death certificate fees	-	18.60	18.60	
R 1300-311	Hunting and fishing license fees	-	162.00	162.00	
R 1300-316	Shellfish license fees	1,500.00	990.00	(510.00)	-34.0%
R 1300-512	Copy fees	-	233.00	233.00	
R 1300-401	Dog license fees	-	473.00	473.00	
R 1300-403	Mooring fees	7,200.00	5,500.00	(1,700.00)	-23.6%
R 1300-500	Rental mooring fees	500.00	1,100.00	600.00	120.0%
R 1300-502	Transient tie-up fees	2,000.00	6,309.93	4,309.93	215.5%
R 1300-501	Stone Wharf permits	8,600.00	7,583.00	(1,017.00)	-11.8%
R 1300-364	Growth permits	-	700.00	700.00	
R 1300-366	Building permits	15,000.00	29,383.53	14,383.53	95.9%
R 1300-367	Electrical permits	1,500.00	4,289.40	2,789.40	186.0%
R 1300-368	Plumbing permits	2,500.00	1,747.50	(752.50)	-30.1%
R 1300-369	Other permits	500.00	3,090.00	2,590.00	518.0%
R 1300-418	Solid waste fees	30,000.00	67,597.33	37,597.33	125.3%
R 1300-351	Police fines	-	4,180.00	4,180.00	
R 1300-511	Blanchard lot	-	2,000.00	2,000.00	
R 1300-406	Axiom contract revenue	-	80,000.00	80,000.00	
	<i>Total Charges for Services</i>	<u>74,300.00</u>	<u>220,795.29</u>	<u>146,495.29</u>	<u>197.2%</u>

Town of Chebeague Island
General Fund Budget-to-Actual Detail
FY2025 through June 30, 2025

		<u>Budget</u>	<u>Actual</u>	<u>Pos (Neg) Variance</u>	<u>% Variance</u>
Other Revenue					
R 1300-305	Interest on property taxes	4,500.00	2,194.53	(2,305.47)	-51.2%
R 1300-307	Lien costs	-	93.77	93.77	
R 1300-379	Interest income	-	42,571.50	42,571.50	
R 1300-390	Miscellaneous revenue	10,500.00	3,487.02	(7,012.98)	-66.8%
	<i>Total Other Revenue</i>	<u>15,000.00</u>	<u>48,346.82</u>	<u>33,346.82</u>	<u>222.3%</u>
TOTAL REVENUE AND OTHER FINANCING SOURCES		2,605,510.00	2,849,040.86	243,530.86	9.3%
General Government					
Administration and Select Board					
E 1300-1000	Full-time wages	233,626.00	187,338.14	46,287.86	19.8%
E 1300-1010	Part-time wages	3,120.00	38,193.69	(35,073.69)	-1124.2%
E 1300-1110	Elected officials	6,000.00	7,250.00	(1,250.00)	-20.8%
E 1300-1300	Bank fees	300.00	254.53	45.47	15.2%
E 1300-2000	Electricity	-	172.84	(172.84)	
E 1300-2010	Gasoline	1,000.00	660.25	339.75	34.0%
E 1300-2030	Telephone	3,400.00	4,563.04	(1,163.04)	-34.2%
E 1300-2041	Technology	33,000.00	35,043.44	(2,043.44)	-6.2%
E 1300-3010	Advertising	900.00	86.00	814.00	90.4%
E 1300-3140	Member dues	3,700.00	3,687.00	13.00	0.4%
E 1300-3160	Miscellaneous expenditures	450.00	607.75	(157.75)	-35.1%
E 1300-3202	Janitorial	250.00	440.91	(190.91)	-76.4%
E 1300-3210	Postage	2,000.00	2,199.38	(199.38)	-10.0%
E 1300-3220	Printing	1,800.00	2,121.73	(321.73)	-17.9%
E 1300-3250	Registry of deeds	250.00	108.00	142.00	56.8%
E 1300-3300	Office supplies	4,000.00	3,580.00	420.00	10.5%
E 1300-3335	Travel	3,000.00	3,573.55	(573.55)	-19.1%
E 1300-3405	Town hall rental	4,000.00	4,000.00	-	0.0%
E 1300-4000	Building maintenance	1,500.00	1,239.53	260.47	17.4%
E 1300-4010	Equipment rental	1,000.00	1,137.93	(137.93)	-13.8%
E 1300-5000	Contracted services	15,000.00	10,501.10	4,498.90	30.0%
E 1300-5010	Auditing	17,250.00	15,875.00	1,375.00	8.0%
E 1300-5240	Training	1,500.00	613.75	886.25	59.1%
	<i>Total Administration and Select Board</i>	<u>337,046.00</u>	<u>323,247.56</u>	<u>13,798.44</u>	<u>4.1%</u>
Assessor					
E 1400-3250	Registry of deeds	250.00	173.00	77.00	30.8%
E 1400-3335	Travel	-	312.00	(312.00)	
E 1400-3390	Assesment maps	1,800.00	-	1,800.00	100.0%
E 1400-5000	Contracted services	12,600.00	12,000.00	600.00	4.8%
	<i>Total Assessor</i>	<u>14,650.00</u>	<u>12,485.00</u>	<u>2,165.00</u>	<u>14.8%</u>
Elections					
E 1650-1010	Part-time wages	1,000.00	625.25	374.75	37.5%
E 1650-5240	Training	-	50.00	(50.00)	
	<i>Total Elections</i>	<u>1,000.00</u>	<u>675.25</u>	<u>324.75</u>	<u>32.5%</u>

Town of Chebeague Island
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FY2025 through June 30, 2025

		<u>Budget</u>	<u>Actual</u>	<u>Pos (Neg) Variance</u>	<u>% Variance</u>
Planning					
E 1700-1070	GIS	550.00	700.00	(150.00)	-27.3%
E 1700-3010	Advertising	200.00	1,061.24	(861.24)	-430.6%
E 1700-3210	Postage	100.00	-	100.00	100.0%
E 1700-3240	Publications	50.00	-	50.00	100.0%
E 1700-5090	Contracted services	3,000.00	4,456.25	(1,456.25)	-48.5%
E 1700-5240	Training	175.00	-	175.00	100.0%
	<i>Total Planning</i>	<u>4,075.00</u>	<u>6,217.49</u>	<u>(2,142.49)</u>	<u>-52.6%</u>
Legal Services					
E 1900-5540	Legal services	23,000.00	17,434.76	5,565.24	24.2%
	<i>Total Legal Services</i>	<u>23,000.00</u>	<u>17,434.76</u>	<u>5,565.24</u>	<u>24.2%</u>
Public Safety					
Law Enforcement					
E 2100-1010	Part-time wages	8,910.00	8,455.50	454.50	5.1%
E 2100-2010	Gasoline	1,400.00	2,971.83	(1,571.83)	-112.3%
E 2100-3040	Equipment maintenance	-	264.39	(264.39)	
E 2100-3335	Travel	1,300.00	986.60	313.40	24.1%
E 2100-5000	Contracted services	41,800.00	41,853.86	(53.86)	-0.1%
	<i>Total Law Enforcement</i>	<u>53,410.00</u>	<u>54,532.18</u>	<u>(1,122.18)</u>	<u>-2.1%</u>
Fire and Rescue					
E 2200-1010	Part-time wages	52,750.00	34,345.59	18,404.41	34.9%
E 2200-1135	Stipends	21,300.00	22,762.00	(1,462.00)	-6.9%
E 2200-2000	Electricity	3,000.00	2,931.11	68.89	2.3%
E 2200-2010	Gasoline	750.00	-	750.00	100.0%
E 2200-2020	Heating fuel	5,500.00	8,879.86	(3,379.86)	-61.5%
E 2200-2030	Telephone	3,000.00	5,278.73	(2,278.73)	-76.0%
E 2200-2041	Technology	2,610.00	-	2,610.00	100.0%
E 2200-2080	Diesel	550.00	-	550.00	100.0%
E 2200-3040	Equipment maintenance	18,600.00	28,229.98	(9,629.98)	-51.8%
E 2200-3140	Member dues	2,470.00	-	2,470.00	100.0%
E 2200-3200	Fire and rescue supplies	6,000.00	9,487.10	(3,487.10)	-58.1%
E 2200-3202	Janitorial	65.00	18.99	46.01	70.8%
E 2200-3335	Travel	3,000.00	1,566.24	1,433.76	47.8%
E 2200-3350	Uniforms	250.00	3,767.24	(3,517.24)	-1406.9%
E 2200-4000	Building maintenance	4,000.00	7,299.61	(3,299.61)	-82.5%
E 2200-5000	Contracted services	13,200.00	13,813.34	(613.34)	-4.6%
E 2200-5240	Training	7,000.00	945.06	6,054.94	86.5%
E 2200-6110	Communications	7,500.00	16,394.22	(8,894.22)	-118.6%
E 2200-6230	Apparel and gear	1,500.00	4,196.08	(2,696.08)	-179.7%
	<i>Total Fire and Rescue</i>	<u>153,045.00</u>	<u>159,915.15</u>	<u>(6,870.15)</u>	<u>-4.5%</u>

Town of Chebeague Island
General Fund Budget-to-Actual Detail
FY2025 through June 30, 2025

		<u>Budget</u>	<u>Actual</u>	<u>Pos (Neg) Variance</u>	<u>% Variance</u>
Code Enforcement					
E 2400-1010	Part-time wages	50,000.00	46,000.00	4,000.00	8.0%
E 2400-2030	Telephone	900.00	300.00	600.00	66.7%
E 2400-2041	Technology	5,000.00	6,664.09	(1,664.09)	-33.3%
E 2400-3140	Member dues	100.00	45.00	55.00	55.0%
E 2400-3240	Publications	1,500.00	-	1,500.00	100.0%
E 2400-5240	Training	250.00	325.00	(75.00)	-30.0%
	<i>Total Code Enforcement</i>	<u>57,750.00</u>	<u>53,334.09</u>	<u>4,415.91</u>	<u>7.6%</u>
Harbormaster and Shellfish Warden					
E 2500-1010	Part-time wages	28,416.00	12,829.15	15,586.85	54.9%
E 2500-2010	Gasoline	600.00	-	600.00	100.0%
E 2500-2030	Telephone	300.00	300.00	-	0.0%
E 2500-2041	Technology	1,085.00	-	1,085.00	100.0%
E 2500-3040	Equipment maintenance	-	300.00	(300.00)	
E 2500-3120	Marine supplies	500.00	326.88	173.12	34.6%
E 2500-3140	Member dues	150.00	200.00	(50.00)	-33.3%
E 2500-3350	Uniforms	150.00	-	150.00	100.0%
E 2500-5240	Training	750.00	-	750.00	100.0%
	<i>Total Harbormaster and Shellfish Warden</i>	<u>31,951.00</u>	<u>13,956.03</u>	<u>17,994.97</u>	<u>56.3%</u>
Animal Control					
E 2600-1010	Part-time wages	3,200.00	3,200.00	-	0.0%
E 2600-2030	Telephone	300.00	300.00	-	0.0%
E 2600-3160	Miscellaneous expenditures	100.00	-	100.00	100.0%
E 2600-3290	Shelter fees	500.00	582.12	(82.12)	-16.4%
E 2600-3350	Uniforms	150.00	-	150.00	100.0%
E 2600-5240	Training	600.00	35.00	565.00	94.2%
	<i>Total Animal Control</i>	<u>4,850.00</u>	<u>4,117.12</u>	<u>732.88</u>	<u>15.1%</u>

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		<u>Budget</u>	<u>Actual</u>	<u>Pos (Neg) Variance</u>	<u>% Variance</u>
Public Works					
Public Services					
E 3100-1000	Full-time wages	97,470.00	40,790.10	56,679.90	58.2%
E 3100-1010	Part-time wages	3,500.00	42,798.96	(39,298.96)	-1122.8%
E 3100-1020	Overtime	5,000.00	521.25	4,478.75	89.6%
E 3100-2000	Electricity	2,000.00	2,797.59	(797.59)	-39.9%
E 3100-2010	Gasoline	3,000.00	728.06	2,271.94	75.7%
E 3100-2020	Heating fuel	3,200.00	2,761.24	438.76	13.7%
E 3100-2030	Telephone	1,000.00	1,180.85	(180.85)	-18.1%
E 3100-2041	Technology	610.00	404.94	205.06	33.6%
E 3100-2080	Diesel	8,000.00	9,803.33	(1,803.33)	-22.5%
E 3100-3040	Equipment maintenance	17,000.00	21,054.89	(4,054.89)	-23.9%
E 3100-3120	Marine supplies	3,000.00	920.19	2,079.81	69.3%
E 3100-3202	Janitorial	100.00	3.98	96.02	96.0%
E 3100-3300	Office supplies	200.00	415.26	(215.26)	-107.6%
E 3100-3335	Travel	2,800.00	947.21	1,852.79	66.2%
E 3100-3350	Uniforms	800.00	817.13	(17.13)	-2.1%
E 3100-4000	Building maintenance	2,000.00	3,343.44	(1,343.44)	-67.2%
E 3100-4010	Equipment rentals	-	4,103.10	(4,103.10)	
E 3100-4600	Cold patch	2,500.00	-	2,500.00	100.0%
E 3100-4605	Culverts and drainage	1,000.00	900.00	100.00	10.0%
E 3100-4630	Road materials	12,000.00	-	12,000.00	100.0%
E 3100-4640	Sand and salt	8,000.00	3,471.00	4,529.00	56.6%
E 3100-4645	Street signs	500.00	783.81	(283.81)	-56.8%
E 3100-5000	Contracted services	3,000.00	10,530.83	(7,530.83)	-251.0%
E 3100-5020	Barging	16,000.00	9,762.85	6,237.15	39.0%
E 3100-5230	Line striping	100.00	-	100.00	100.0%
E 3100-5240	Training	500.00	80.00	420.00	84.0%
E 3100-6010	Tools	1,500.00	342.99	1,157.01	77.1%
E 3100-6120	Safety equipment	500.00	981.13	(481.13)	-96.2%
	<i>Total Public Services</i>	<u>195,280.00</u>	<u>160,244.13</u>	<u>35,035.87</u>	<u>17.9%</u>
Solid Waste					
E 3200-1010	Part-time wages	45,000.00	34,968.71	10,031.29	22.3%
E 3200-2000	Electricity	1,100.00	1,386.86	(286.86)	-26.1%
E 3200-2030	Telephone	940.00	1,155.85	(215.85)	-23.0%
E 3200-3040	Equipment maintenance	2,000.00	703.46	1,296.54	64.8%
E 3200-3202	Janitorial	400.00	30.75	369.25	92.3%
E 3200-3350	Uniforms	250.00	-	250.00	100.0%
E 3200-4000	Building maintenance	750.00	393.07	356.93	47.6%
E 3200-4655	Chipping and grinding	22,582.00	36,689.70	(14,107.70)	-62.5%
E 3200-5020	Barging	52,000.00	80,101.45	(28,101.45)	-54.0%
E 3200-5110	Hauling	95,000.00	86,106.97	8,893.03	9.4%
E 3200-5120	Landfill monitoring	11,280.00	628.00	10,652.00	94.4%
E 3200-5130	Hazardous waste	6,000.00	5,626.78	373.22	6.2%
E 3200-5240	Training	1,000.00	115.00	885.00	88.5%
E 3200-5251	Sanitation	3,500.00	2,400.00	1,100.00	31.4%
	<i>Total Solid Waste</i>	<u>241,802.00</u>	<u>250,306.60</u>	<u>(8,504.60)</u>	<u>-3.5%</u>

Town of Chebeague Island
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FY2025 through June 30, 2025

		<u>Budget</u>	<u>Actual</u>	<u>Pos (Neg) Variance</u>	<u>% Variance</u>
Cousins Island Dock					
E 4400-9110	Cousins Island dock	24,853.00	24,853.00	-	0.0%
	<i>Total Cousins Island Dock</i>	<u>24,853.00</u>	<u>24,853.00</u>	<u>-</u>	<u>0.0%</u>
Community Services					
Contributions					
E 4600-3150	Library	25,000.00	25,000.00	-	0.0%
E 4600-3151	Community center	37,200.00	37,200.00	-	0.0%
E 4600-3164	Visiting nurse and hospice	1,646.00	1,250.00	396.00	24.1%
E 4600-3166	Island council	7,000.00	7,000.00	-	0.0%
E 4600-3167	Recreation center	59,500.00	59,500.00	-	0.0%
E 4600-3168	Kids place	30,000.00	30,000.00	-	0.0%
E 4600-3169	Island commons resource center	10,000.00	10,000.00	-	0.0%
	<i>Total Contributions</i>	<u>170,346.00</u>	<u>169,950.00</u>	<u>396.00</u>	<u>0.2%</u>
General Assistance					
E 5810-3160	General assistance	500.00	-	500.00	100.0%
	<i>Total General Assistance</i>	<u>500.00</u>	<u>-</u>	<u>500.00</u>	<u>100.0%</u>
Health Services					
E 5910-1010	Part-time wages	2,000.00	1,000.00	1,000.00	50.0%
	<i>Total Health Services</i>	<u>2,000.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>50.0%</u>
Cemetery					
E 6200-1010	Part-time wages	6,350.00	5,464.98	885.02	13.9%
E 6200-2010	Gasoline	250.00	194.40	55.60	22.2%
E 6200-3040	Equipment maintenance	500.00	306.19	193.81	38.8%
E 6200-3140	Member dues	50.00	-	50.00	100.0%
E 6200-3163	Cemetery general	600.00	590.99	9.01	1.5%
E 6200-5000	Contracted services	6,000.00	375.00	5,625.00	93.8%
E 6200-5240	Training	150.00	-	150.00	100.0%
	<i>Total Cemetery</i>	<u>13,900.00</u>	<u>6,931.56</u>	<u>6,968.44</u>	<u>50.1%</u>
Town-wide					
Debt Service					
E 6900-6500	Secession bond interest	10,625.00	10,624.30	0.70	0.0%
E 6900-6510	Secession bond principal	185,852.00	185,582.00	270.00	0.1%
E 6900-6511	School construction interest	34,245.00	33,433.75	811.25	2.4%
E 6900-6512	School construction principal	80,250.00	80,250.00	-	0.0%
E 6900-6516	Plow truck interest	833.00	754.33	78.67	9.4%
E 6900-6517	Plow truck principal	20,667.00	20,666.67	0.33	0.0%
E 6900-6520	Broadband bond interest	39,795.00	36,591.66	3,203.34	8.0%
E 6900-6521	Broadband bond principal	38,342.00	38,443.40	(101.40)	-0.3%
E 6900-6550	Dredging bond interest	6,928.00	6,927.08	0.92	0.0%
E 6900-6551	Dredging bond principal	41,668.00	41,666.67	1.33	0.0%
	<i>Total Debt Service</i>	<u>459,205.00</u>	<u>454,939.86</u>	<u>4,265.14</u>	<u>0.9%</u>

Town of Chebeague Island
General Fund Budget-to-Actual Detail
FY2025 through June 30, 2025

		<u>Budget</u>	<u>Actual</u>	<u>Pos (Neg) Variance</u>	<u>% Variance</u>
Benefits and Insurance					
E 7500-1015	Pay raises	10,000.00	3,760.47	6,239.53	62.4%
E 7500-1210	Health and life insurance	103,703.00	104,358.12	(655.12)	-0.6%
E 7500-1220	Payroll taxes	38,971.00	34,597.16	4,373.84	11.2%
E 7500-1230	Retirement	12,675.00	10,177.49	2,497.51	19.7%
E 7500-1270	Unemployment	2,500.00	1,795.00	705.00	28.2%
E 7500-1280	Workers comp	14,000.00	10,916.50	3,083.50	22.0%
E 7500-3060	Liability insurance	22,542.00	30,475.00	(7,933.00)	-35.2%
	<i>Total Benefits and Insurance</i>	<u>204,391.00</u>	<u>196,079.74</u>	<u>8,311.26</u>	<u>4.1%</u>
Street Lights					
E 8100-2000	Street lights	8,400.00	8,025.55	374.45	4.5%
	<i>Total Street Lights</i>	<u>8,400.00</u>	<u>8,025.55</u>	<u>374.45</u>	<u>4.5%</u>
Contingency					
E 8300-3160	Contingency	30,000.00	12,752.00	17,248.00	57.5%
	<i>Total Contingency</i>	<u>30,000.00</u>	<u>12,752.00</u>	<u>17,248.00</u>	<u>57.5%</u>
Outer Islands Tax					
E 8800-0001	Out Isl tax - Out Isl Tax	56,932.00	56,932.00	-	0.0%
	<i>Total Outer Islands Tax</i>	<u>56,932.00</u>	<u>56,932.00</u>	<u>-</u>	<u>0.0%</u>
County Tax					
E 8900-3050	County Tax - County Tax	214,624.00	214,624.00	-	0.0%
	<i>Total County Tax</i>	<u>214,624.00</u>	<u>214,624.00</u>	<u>-</u>	<u>0.0%</u>
Other Financing Uses					
E 9000-9999	Transfers out	552,500.00	552,500.00	-	0.0%
	<i>Total Other Financing Uses</i>	<u>552,500.00</u>	<u>552,500.00</u>	<u>-</u>	<u>0.0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>2,855,510.00</u>	<u>2,755,053.07</u>	<u>100,456.93</u>	<u>3.5%</u>
NET CHANGE IN FUND BALANCE		<u>(250,000.00)</u>	<u>93,987.79</u>	<u>343,987.79</u>	<u>-137.6%</u>