

|                                       | 2017 Actual   | 2018 Actual   | 2019 Actual   | 2020 Budget    | YTD as of<br>12.31.19 | Requested FY21 | Requested FY21 |                |                 | NOTES   |
|---------------------------------------|---------------|---------------|---------------|----------------|-----------------------|----------------|----------------|----------------|-----------------|---|
| <b>01700 - RESERVES/TRANSFERS</b>     |               |               |               |                |                       |                |                |                |                 |   |
| 150-302 BUILDING IMPROVEMENTS         | 0             | 0             | 0             | 10,000         | 0                     | 0              | 0              | -100.00%       | (10,000)        | This account is a reserve fund to pay for building capital improvements   |
| 150-310 ACCRUED LIABILITY             | 40,000        | 40,000        | 40,000        | 40,000         | 4,577                 | 40,000         | 40,000         | 0.00%          | -               | This fund is required to pay employees any amounts owed to them for accrued Paid Time Off (PTO) and other benefits when they resign/retire from the Town.                                       |
| 152-300 UNEMPLOYMENT FUND             | 3,000         | 3,000         | 3,000         | 3,000          | 0                     | 3,000          | 3,000          | 0.00%          | -               | As an employer, the Town is required to contribute into the State Unemployment Compensation Fund which pays unemployment benefits to former employees   |
| 150-312 WINTER OPERATIONS             | 0             | 0             | 10,000        | 0              | 0                     | 0              | 0              | 0.00%          | -               | The purpose of this reserve account is to set aside monies to have available in the event of severe winter conditions which exhaust our winter operations budgets (materials, equipment, labor) |
| 150-321 ECO MAINE CLOSEOUT            | 20,000        | 20,000        | 20,000        | 15,000         | 0                     | 15,000         | 15,000         | 0.00%          | -               | As a former member of eco-Maine, we are responsible for funding our proportionate share of the closure of ecomaine if/when that happens.  |
| 150-320 LAND CONSERVATION             | 0             | 25,000        | 25,000        | 25,000         | 0                     | 0              | 0              | -100.00%       | (25,000)        | The purpose of this account is to have monies available to pay towards the acquisition of land which will be preserved for conservation purposes.   |
| 150- TECHNOLOGY                       | 0             | 0             | 0             | 0              | 0                     | 0              | 0              | 0.00%          | -               | This reserve fund sets aside funds in order to have funds available to pay for major computer system replacements or upgrades, server replacements, etc.  |
| 150-TOWN VEHICLES-EQUIPMENT           | 0             | 0             | 0             | 0              | 0                     | 0              | 0              | 0.00%          | -               | This reserve fund sets aside funds for the specific purpose of having funds available to pay toward the cost of vehicles/equipment, or to purchase the equipment without needed to incur debt.  |
| 150-HARBOR                            | 0             | 0             | 0             | 0              | 0                     | 0              | 0              | 0.00%          | -               | These reserve is intended to set aside funds to pay for capital costs for maintenance and improvements at Perkins including periodic dredge, and harbor-related costs.                          |
| 150 - BEACHES/PARKS/PUBLIC SPACES     | 0             | 0             | 0             | 0              | 0                     | 0              | 0              | 0.00%          | -               | This reserve account is fund costs associated with preserving and protecting the beaches, public parks, and open spaces.  |
| 155-0330 LABOR CONTRACTS & WAGE ADJS  | 0             | 0             | 0             | 30,000         | 0                     | 30,000         | 30,000         | 0.00%          | -               | This account is to pay for wage adjustments that are approved mid-year due to new hires, labor negotiations, promotions, or other necessary wage adjustments.                                   |
| 150-STREETS/SIDEWALKS                 | 0             | 0             | 0             | 0              | 0                     | 0              | 0              | 0.00%          | -               | This reserve fund would make it possible for the Town to set aside funds that would be used to construct and improve sidewalks and roads.   |
| <b>GRAND TOTAL RESERVES/TRANSFERS</b> | <b>63,000</b> | <b>88,000</b> | <b>98,000</b> | <b>123,000</b> | <b>4,577</b>          | <b>88,000</b>  | <b>88,000</b>  | <b>-28.46%</b> | <b>(35,000)</b> |   |