

# **Annual Operating Budget 2024 - 2025**

**4/11/2024**

**Approved at Town Meeting 06.04.24**

**Yarmouth Town Council:**

**David Craig, Chair  
Michelle Cromarty, Vice Chair  
Randall Bates  
Heather Abbott  
Zoe Wolf  
Meghan Casey  
Karin Orenstein**

**Scott LaFlamme, Town Manager  
Dawn Madden, Finance Director**

4/11/2024

| GENERAL FUND BUDGET - TAX RATE CALCULATION      | 2023-2024            | 2024-2025            | \$ Change          | % Change     |
|---|----------------------|----------------------|--------------------|--------------|
| MUNICIPAL                                       | 16,742,702           | 17,968,197           | \$1,225,494        | 7.3%         |
| EDUCATION                                       | 36,590,456           | 39,278,131           | \$2,687,675        | 7.3%         |
| CUMBERLAND COUNTY                               | 1,525,119            | 1,593,135            | \$68,016           | 4.5%         |
| <b>TOTAL GENERAL FUND EXPENSES</b>              | <b>54,858,277</b>    | <b>58,839,463</b>    | <b>\$3,981,186</b> | <b>7.26%</b> |
| Municipal Revenues & Balances (Without BETE/HE) | (6,391,101)          | (6,412,801)          | (\$21,700)         | 0.3%         |
| Education Revenues & Balances                   | (8,288,258)          | (8,681,567)          | (\$393,309)        | 4.7%         |
| <b>TOTAL GF REVENUES</b>                        | <b>(14,679,359)</b>  | <b>(15,094,368)</b>  | <b>(\$415,009)</b> | <b>2.8%</b>  |
| GENERAL FUND PROPERTY TAX                       | 40,178,918           | 43,745,095           | \$3,566,177        | 8.9%         |
| Less State Reimbursements (B/H)                 | (878,957)            | (906,599)            | (\$27,642)         | 3.1%         |
| <b>NET GENERAL FUND PROPERTY TAX</b>            | <b>39,299,961</b>    | <b>42,838,496</b>    | <b>\$3,538,534</b> | <b>9.0%</b>  |
| Wyman Station (Real Estate)                     | 24,000,500           | 22,000,000           | (\$2,000,500)      | -8.3%        |
| Wyman (Personal Property/Equip/Fuel)            | 19,436,500           | 17,500,000           | (\$1,936,500)      | -10.0%       |
| ALL OTHER - REAL                                | 1,614,931,360        | 1,620,603,880        | \$5,672,520        | 0.4%         |
| ALL OTHER - PP                                  | 17,955,000           | 18,200,000           | \$245,000          | 1.4%         |
| <b>GENERAL FUND NET Tax Base</b>                | <b>1,676,323,360</b> | <b>1,678,303,880</b> | <b>\$1,980,520</b> | <b>0.1%</b>  |
| Net rate  | \$23.43              | \$25.53              | \$2.10             | 9.0%         |
| Overlay   | \$0.11               | \$0.11               | \$0.00             | 0.0%         |
| <b>TAX RATE</b>                                 | <b>\$23.54</b>       | <b>\$25.64</b>       | <b>\$2.10</b>      | <b>8.9%</b>  |

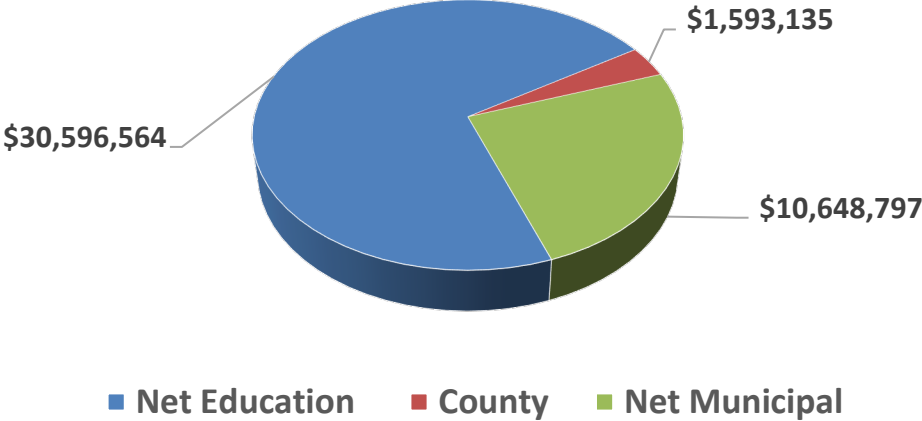


APPROPRIATIONS and Transfers SUMMARY

| DEPARTMENT                   | Budget            | Budget            | Budget            | Budget            | %<br>Variance | Draft<br>\$<br>Variance |
|------------------------------|-------------------|-------------------|-------------------|-------------------|---------------|-------------------------|
|                              | 2021-2022         | 2022-2023         | 2023-2024         | 2024-2025         |               |                         |
| ADMINISTRATION               | 914,152           | 929,367           | 1,040,095         | 1,199,950         | 15.37%        | \$159,856               |
| INSURANCES                   | 296,522           | 312,639           | 331,173           | 367,811           | 11.06%        | \$36,637                |
| 2024 - 2025                  | 2,178,651         | 2,207,720         | 2,494,319         | 2,643,282         | 5.97%         | \$148,963               |
| TOWN BUILDINGS               | 154,018           | 154,109           | 161,796           | 181,819           | 12.38%        | \$20,023                |
| GENERAL GOV'T                | 3,543,344         | 3,603,835         | 4,027,384         | 4,392,862         | 9.07%         | \$365,479               |
| POLICE                       | 1,269,004         | 1,339,960         | 1,437,127         | 1,497,311         | 4.19%         | \$60,183                |
| FIRE-RESCUE                  | 777,094           | 858,961           | 1,150,210         | 1,217,309         | 5.83%         | \$67,099                |
| Public Safety Building       | 106,089           | 106,935           | 112,649           | 119,894           | 6.43%         | \$7,245                 |
| DISPATCH (PS Communications) | 225,576           | 241,550           | 256,086           | 278,450           | 8.73%         | \$22,364                |
| Harbor and Water             | 84,946            | 112,896           | 113,707           | 131,297           | 15.47%        | \$17,590                |
| Public Safety Misc.          | 632,281           | 672,818           | 702,609           | 729,178           | 3.78%         | \$26,570                |
| PUBLIC SAFETY                | 3,094,990         | 3,333,120         | 3,772,388         | 3,973,439         | 5.33%         | \$201,051               |
| HIGHWAYS                     | 986,544           | 1,041,088         | 1,143,478         | 1,243,571         | 8.75%         | \$100,093               |
| SOLID WASTE                  | 711,020           | 771,653           | 820,270           | 907,275           | 10.61%        | \$87,004                |
| WASTEWATER                   | 848,232           | 948,094           | 984,181           | 1,073,023         | 9.03%         | \$88,842                |
| MECHANICAL                   | 351,009           | 427,543           | 480,975           | 509,047           | 5.84%         | \$28,072                |
| TREES                        | 45,000            | 70,000            | 73,500            | 74,000            | 0.68%         | \$500                   |
| P. Works Subtotal            | 2,941,805         | 3,258,377         | 3,502,405         | 3,806,916         | 8.69%         | \$304,511               |
| GENL ASST                    | 70,800            | 70,800            | 127,070           | 106,352           | -16.30%       | (\$20,718)              |
| AGENCIES                     | 4,850             | 5,550             | 4,850             | 4,850             | 0.00%         | \$0                     |
| Human Svcs Subtotal          | 75,650            | 76,350            | 131,920           | 111,202           | -15.70%       | (\$20,718)              |
| LIBRARY                      | 529,791           | 571,811           | 616,606           | 648,455           | 5.17%         | \$31,849                |
| PARKS                        | 508,974           | 550,130           | 592,878           | 686,075           | 15.72%        | \$93,197                |
| CEMETERIES                   | 45,200            | 45,450            | 45,450            | 45,450            | 0.00%         | \$0                     |
| COMM. DEV.                   | 243,910           | 256,284           | 251,800           | 320,688           | 27.36%        | \$68,888                |
| PLANNING/DEV.                | 382,069           | 545,371           | 491,823           | 514,927           | 4.70%         | \$23,104                |
| P. Svcs Subtotal             | 1,709,944         | 1,969,046         | 1,998,557         | 2,215,595         | 10.86%        | \$217,038               |
| DEBT SERVICE                 | 1,174,145         | 1,398,868         | 1,402,575         | 1,462,969         | 4.31%         | \$60,394                |
| CAPITAL RESERVE              | 1,796,023         | 1,792,245         | 1,907,474         | 2,005,213         | 5.12%         | \$97,739                |
| Capital Subtotal             | 2,970,168         | 3,191,113         | 3,310,049         | 3,468,182         | 4.78%         | \$158,133               |
| <b>Municipal Subtotal</b>    |                   | <b>15,431,841</b> | <b>16,742,702</b> | <b>17,968,197</b> | <b>7.32%</b>  | <b>\$1,225,494</b>      |
| MUNICIPAL                    | 14,335,901        | 15,431,841        | 16,742,702        | 17,968,197        | 7.32%         | \$1,225,494             |
| COUNTY TAX                   | 1,255,794         | 1,313,701         | 1,525,119         | 1,593,135         | 4.46%         | \$68,016                |
| EDUCATION                    | 31,381,141        | 34,414,283        | 36,590,456        | 39,278,131        | 7.35%         | \$2,687,675             |
| <b>TOTAL</b>                 | <b>47,097,836</b> | <b>51,159,825</b> | <b>54,858,277</b> | <b>58,839,463</b> | <b>7.26%</b>  | <b>\$3,981,186</b>      |

| Distribution of Tax Bill FY 2024-25 |                      |                 |                 |
|-------------------------------------|----------------------|-----------------|-----------------|
| Function                            | net tax required     | net tax rate    | % of total rate |
| 2024-2025                           |                      | \$ / \$1000     |                 |
| Net Education                       | \$ 30,596,564        | \$ 18.23        | 71.1%           |
| County                              | \$ 1,593,135         | \$ 0.95         | 3.7%            |
| Net Municipal                       | \$ 10,648,797        | \$ 6.34         | 24.8%           |
| overlay estimate                    | \$ 191,174           | \$ 0.11         | 0.4%            |
| <b>Total</b>                        | <b>\$ 43,029,669</b> | <b>\$ 25.63</b> | <b>100%</b>     |

Tax Requirements Distribution FY 25



| TOWN REVENUES: |   |            | 2022-23    | 2023-24    | 2024-25      | \$       | %        |
|----------------|---|------------|------------|------------|--------------|----------|----------|
|                |   |            | Budget     | Budget     | Draft Budget | Variance | Variance |
| 1000 41301     | EXCISE TAX-M.V.                         | 2,260,000  | 2,260,000  | 2,450,000  | 190,000      | 8.4%     |          |
| 1000 41302     | EXCISE TAX-BOATS                        | 28,000     | 28,000     | 30,000     | 2,000        | 7.1%     |          |
| 1000 42100     | AGENT FEES                              | 30,000     | 30,000     | 31,000     | 1,000        | 3.3%     |          |
| 1000 42200     | VITAL RECORDS FEES                      | 7,100      | 7,100      | 7,500      | 400          | 5.6%     |          |
| 1000 42300     | BUSINESS LICENSES                       | 1,300      | 1,300      | 1,400      | 100          | 7.7%     |          |
| 1000 42400     | NOTARY FEES                             | 750        | 800        | 1,000      | 200          | 25.0%    |          |
| 1000 43100     | CODE ENFORCEMENT PERMITS/FEES           | 295,000    | 210,000    | 340,000    | 130,000      | 61.9%    |          |
| 1000 43200     | CONCEALED WEAPONS                       | 400        | 400        | 300        | (100)        | -25.0%   |          |
| 1000 43300     | ALARM PERMITS                           | 4,000      | 4,200      | 4,600      | 400          | 9.5%     |          |
| 1000 43400     | PARKING TICKETS                         | 1,500      | 1,500      | 1,500      | -            | 0.0%     |          |
| 1000 43500     | COURT OFFICERS                          | 500        | 500        | 1,200      | 700          | 140.0%   |          |
| 1000 43600     | INSURANCE REPORTS                       | 600        | 900        | 900        | -            | 0.0%     |          |
| 1000 44150     | PARAMEDIC SUPPORT (NY)                  | 25,000     | 24,500     | 24,400     | (100)        | -0.4%    |          |
| 1000 44200     | RESCUE BILLING                          | 280,000    | 220,000    | 200,000    | (20,000)     | -9.1%    |          |
| 1000 44301     | MOORING FEES                            | 65,000     | 65,000     | 72,000     | 7,000        | 10.8%    |          |
| 1000 44302     | LAUNCH FEES                             | 18,000     | 18,000     | 18,000     | -            | 0.0%     |          |
| 1000 44303     | SEASON PASSES                           | 15,000     | 18,000     | 18,000     | -            | 0.0%     |          |
| 1000 45100     | OTHER REVENUE                           | 12,000     | 462,000    | 12,000     | (450,000)    | -97.4%   |          |
| 1000 45300     | RECYCLING REVENUES                      | 47,000     | 47,000     | 42,000     | (5,000)      | -10.6%   |          |
| 1000 42400     | INTEREST EARNINGS                       | 7,000      | 7,000      | 180,000    | 173,000      | 2471.4%  |          |
| 1000 45500     | TAX INTEREST/LIEN FEES                  | 44,000     | 42,000     | 40,000     | (2,000)      | -4.8%    |          |
| 1000 45550     | Sewer interest and lien fees            | 5,800      | 5,800      | 5,800      | -            | 0.0%     |          |
| 1000 46101     | GENERAL ASSISTANCE                      | 30,000     | 54,600     | net        | (54,600)     | -100.0%  |          |
| 1000 46102     | HOMESTEAD REIMBURSEMENTS                | 609,892    | 616,827    | 656,599    | 39,772       | 6.4%     |          |
| 1000 45900     | SEWER FEES                              | 595,000    | 570,000    | 380,000    | (190,000)    | -33.3%   |          |
| 1000 45800     | TRANSFER STATION WINDOW STICKERS        | 12,000     | 5,600      | 5,600      | -            | 0.0%     |          |
| 1000 46103     | VETERANS REIMBURSEMENTS                 | 6,200      | 6,200      | 5,400      | (800)        | -12.9%   |          |
| 1000 46104     | STATE REVENUE SHAR.                     | 1,250,000  | 1,520,000  | 1,790,000  | 270,000      | 17.8%    |          |
| 1000 46105     | SNOWMOBILE REIMBURSEMENTS               | 650        | 700        | 200        | (500)        | -71.4%   |          |
| 1000 46106     | BETE REIMBURSEMENT                      | 236,510    | 262,130    | 250,000    | (12,130)     | -4.6%    |          |
|                | MUNICIPAL SUBTOTAL                      | 5,888,202  | 6,490,058  | 6,569,400  | 79,342       | 1.2%     |          |
| 1000 46200     | BUDGETED USE OF SURPLUS                 | 780,000    | 780,000    | 750,000    | (30,000)     | -3.8%    |          |
|                | Total (Non-Educational )                | 6,668,202  | 7,270,058  | 7,319,400  | 49,342       | 0.7%     |          |
|                | <b>SCHOOL REVENUES</b>                  |            |            |            |              |          |          |
|                | Rent, Agency, other revenues            | 6,000      | 4,000      | 4,000      | -            | 0.0%     |          |
|                | Transportation                          |            |            | 2,000      |              |          |          |
|                | SCHOOL TUITION                          | 299,436    | 293,707    | 298,000    | 4,293        | 1.5%     |          |
|                | Transfer :tax Stab. (or balance used)   | 150,000    | 150,000    | 150,000    | -            | 0.0%     |          |
|                | Special COVID Article July 2020- unused | 350,000    | 0          | 0          | -            |          |          |
|                | *EDUCATION State Funding                | 7,728,947  | 7,840,551  | 8,227,567  | 387,016      | 4.9%     |          |
|                | Additional State Aid (Voc Ed)           | 0          | 0          | 0          | -            |          |          |
|                | EDUCATION SUBTOTAL                      | 8,534,383  | 8,288,258  | 8,681,567  | 393,309      | 4.7%     |          |
|                | TOTAL                                   | 15,202,585 | 15,558,316 | 16,000,967 | 442,651      | 2.8%     |          |
|                |   | 5,821,800  | 6,391,101  | 6,412,801  |              |          |          |

# MUNICIPAL EXPENDITURES

|                           |       | 2021-22                                    | 2022-23          | 2022-23          | 2023-24          | 2024-25          | \$               | %              |               |
|---------------------------|-------|--|------------------|------------------|------------------|------------------|------------------|----------------|---------------|
|                           |       | Budget                                     | Budget           | Actual           | Budget           | Budget           | Change           | Change         |               |
| <b>GENERAL GOVERNMENT</b> |       |  |                  |                  |                  |                  |                  |                |               |
| 1100                      | 51011 | Salaries and Wages                         | 555,386          | 581,228          | 567,434          | 652,046          | 825,875          | 173,829        | 26.66%        |
| 1100                      | 51012 | Part-Time Wages                            | 22,151           | 14,065           | 20,063           | 14,824           | 0                | (14,824)       | -100.00%      |
| 1100                      | 51013 | Overtime                                   | 12,000           | 12,000           | 9,151            | 12,000           | 12,000           | -              | 0.00%         |
| 1100                      | 51018 | Town Council Stipends                      | 7,000            | 7,000            | 7,000            | 7,000            | 7,000            | -              | 0.00%         |
| 1100                      | 51020 | Volunteer Development                      | 4,500            | 4,500            | 3,270            | 4,500            | 4,500            | -              | 0.00%         |
| 1100                      | 52024 | Dues/Memberships                           | 2,280            | 2,280            | 1,061            | 2,280            | 3,080            | 800            | 35.09%        |
| 1100                      | 52026 | Professional Development                   | 8,350            | 8,350            | 3,437            | 8,350            | 9,450            | 1,100          | 13.17%        |
| 1100                      | 52027 | Supplies                                   | 15,100           | 15,100           | 20,566           | 19,000           | 19,000           | -              | 0.00%         |
| 1100                      | 52032 | Telephone                                  | 4,400            | 4,400            | 4,778            | 5,400            | 5,400            | -              | 0.00%         |
| 1100                      | 52037 | Auto Allowances/Mileage                    | 2,000            | 2,000            | 1,469            | 2,000            | 3,600            | 1,600          | 80.00%        |
| 1100                      | 52065 | Audit                                      | 17,000           | 17,500           | 15,000           | 17,500           | 17,500           | -              | 0.00%         |
| 1100                      | 52067 | Elections                                  | 14,000           | 14,000           | 9,861            | 17,500           | 19,500           | 2,000          | 11.43%        |
| 1100                      | 52069 | Annual Report                              | 2,600            | 2,600            | 142              | 2,600            | 2,600            | -              | 0.00%         |
| 1100                      | 52070 | Sewer Billing                              | 11,500           | 11,500           | 9,661            | 8,500            | 9,100            | 600            | 7.06%         |
| 1100                      | 52071 | Postage                                    | 16,500           | 16,500           | 11,652           | 16,500           | 16,500           | -              | 0.00%         |
| 1100                      | 52073 | Printing                                   | 2,200            | 2,200            | 2,807            | 3,000            | 3,000            | -              | 0.00%         |
| 1100                      | 52077 | Advertising                                | 5,000            | 6,500            | 13,895           | 12,000           | 12,000           | -              | 0.00%         |
| 1100                      | 52079 | Legal and Professional                     | 85,000           | 76,000           | 74,354           | 93,000           | 83,000           | (10,000)       | -10.75%       |
| 1100                      | 52080 | Contracted Services-Assessing              | 111,485          | 115,944          | 115,944          | 124,594          | 128,846          | 4,251          | 3.41%         |
| 1100                      | 52081 | Tax Maps                                   | 6,800            | 6,800            | 4,830            | 5,900            | 5,900            | -              | 0.00%         |
|                           | 52075 | Transfer to Technology Reserve             |                  |                  |                  | 5,000            | 5,000            | -              | 0.00%         |
| 1100                      | 52083 | Registry Service                           | 2,900            | 2,900            | 1,350            | 1,600            | 2,100            | 500            | 31.25%        |
| 1100                      | 53001 | Gen Gov't Capital Outlays                  | 6,000            | 6,000            |                  | 5,000            | 5,000            | -              | 0.00%         |
|                           |       | <b>SUB-TOTAL</b>                           | <b>914,152</b>   | <b>929,367</b>   | <b>897,725</b>   | <b>1,040,095</b> | <b>1,199,950</b> | <b>159,856</b> | <b>15.37%</b> |
| <b>Insurances</b>         |       |  |                  |                  |                  |                  |                  |                |               |
| 1110                      | 52085 | Property Insurance                         | 46,287           | 46,287           | 44,013           | 42,000           | 53,800           | 11,800         | 28.09%        |
| 1110                      | 52087 | Automobile Insurance                       | 40,920           | 43,375           | 46,414           | 46,262           | 50,800           | 4,538          | 9.81%         |
| 1110                      | 52089 | Workers' Compensation Insurance            | 168,117          | 181,778          | 132,935          | 195,746          | 213,111          | 17,364         | 8.87%         |
| 1110                      | 52091 | Liability Insurance                        | 41,198           | 41,198           | 42,663           | 47,165           | 50,100           | 2,935          | 6.22%         |
|                           |       | <b>SUB-TOTAL</b>                           | <b>296,522</b>   | <b>312,639</b>   | <b>266,025</b>   | <b>331,173</b>   | <b>367,811</b>   | <b>36,637</b>  | <b>11.06%</b> |
| <b>Employee Benefits</b>  |       |  |                  |                  |                  |                  |                  |                |               |
| 1115                      | 51101 | Other Insurance Benefits                   | 14,150           | 16,050           | 9,934            | 16,050           | 16,050           | -              | 0.00%         |
| 1115                      | 52093 | Group Life Insurance                       | 30,678           | 32,105           | 28,415           | 36,895           | 42,531           | 5,637          | 15.28%        |
| 1115                      |       | FMLA State Insurance Act (1/2 1% of wages) | 0                | 0                | 0                | 0                | 16,501           | 16,501         | 0.00%         |
| 1115                      | 52095 | Retirement Plans                           | 458,673          | 474,862          | 486,971          | 564,179          | 604,894          | 40,715         | 7.22%         |
| 1115                      | 52097 | FICA                                       | 426,945          | 455,388          | 435,840          | 510,470          | 558,686          | 48,216         | 9.45%         |
| 1115                      | 52099 | Health & Dental Insurance                  | 1,248,205        | 1,229,316        | 1,068,890        | 1,366,726        | 1,404,621        | 37,895         | 2.77%         |
|                           |       | <b>SUB-TOTAL</b>                           | <b>2,178,651</b> | <b>2,207,720</b> | <b>2,030,050</b> | <b>2,494,319</b> | <b>2,643,282</b> | <b>148,963</b> | <b>5.97%</b>  |

# MUNICIPAL EXPENDITURES

|                       |       | 2021-22                          | 2022-23 | 2022-23 | 2023-24 | 2024-25 | \$      | %      |         |
|-----------------------|-------|----------------------------------|---------|---------|---------|---------|---------|--------|---------|
|                       |       | Budget                           | Budget  | Actual  | Budget  | Budget  | Change  | Change |         |
| <b>Town Buildings</b> |       |                                  |         |         |         |         |         |        |         |
| 1120                  | 52030 | Fuel Oil/Propane                 | 9,792   | 8,935   | 15,558  | 16,754  | 16,754  | -      | 0.00%   |
| 1120                  | 52031 | Power                            | 15,200  | 15,200  | 13,099  | 9,000   | 15,900  | 6,900  | 76.67%  |
| 1120                  | 52033 | Water                            | 2,350   | 2,460   | 2,565   | 2,583   | 2,820   | 237    | 9.18%   |
| 1120                  | 52043 | Building Repairs and Maintenance | 34,538  | 34,894  | 23,712  | 35,975  | 36,840  | 865    | 2.40%   |
| 1120                  | 52044 | Furniture and Equipment          | 4,200   | 4,200   | 1,363   | 4,200   | 4,200   | -      | 0.00%   |
| 1120                  | 52047 | Cleaning Services                | 53,500  | 54,000  | 48,091  | 54,000  | 63,000  | 9,000  | 16.67%  |
| 1120                  | 52103 | Grounds Maintenance              | 1,000   | 1,000   | 149     | 1,000   | 1,000   | -      | 0.00%   |
| 1120                  | 52105 | East Main St. Community House    | 3,169   | 2,719   | 4,967   | 3,829   | 3,945   | 116    | 3.03%   |
| 1120                  | 52106 | North Road House                 | 6,000   | 1,000   | 800     | 1,000   | 1,000   | -      | 0.00%   |
| 1120                  | 52107 | CI Community House               | 1,050   | 1,100   | 1,152   | 647     | 3,300   | 2,653  | 409.85% |
| 1120                  | 52109 | Old Baptist Meeting House        | 1,800   | 1,800   | 1,582   | 1,800   | 1,800   | -      | 0.00%   |
| 1120                  | 52111 | Log Cabin                        | 12,699  | 12,415  | 13,036  | 15,524  | 15,429  | (95)   | -0.61%  |
| 1120                  | 52114 | Masonic Hall (new)               | 8,721   | 14,386  | 11,794  | 15,485  | 15,832  | 347    | 2.24%   |
| 1120                  | 53001 | Capital Outlay                   | 0       | 0       | 0       | 0       | 0       | -      |         |
| <b>SUB-TOTAL</b>      |       |                                  | 154,018 | 154,109 | 137,868 | 161,796 | 181,819 | 20,023 | 12.38%  |

## GENERAL GOVERNMENT SUMMARY

|                          |                  |                  |                  |                  |                  |                |              |
|--------------------------|------------------|------------------|------------------|------------------|------------------|----------------|--------------|
| ADMINISTRATION           | 914,152          | 929,367          | 897,725          | 1,040,095        | 1,199,950        | 159,856        | 15.37%       |
| INSURANCES               | 296,522          | 312,639          | 266,025          | 331,173          | 367,811          | 36,637         | 11.06%       |
| EMPLOYEE BENEFITS        | 2,178,651        | 2,207,720        | 2,030,050        | 2,494,319        | 2,643,282        | 148,963        | 5.97%        |
| TOWN BUILDINGS           | 154,018          | 154,109          | 137,868          | 161,796          | 181,819          | 20,023         | 12.38%       |
| <b>TOTAL GEN'L GOV'T</b> | <b>3,543,344</b> | <b>3,603,835</b> | <b>3,331,668</b> | <b>4,027,384</b> | <b>4,392,862</b> | <b>365,479</b> | <b>9.07%</b> |

# MUNICIPAL EXPENDITURES

|                          |           | 2021-22   | 2022-23   | 2022-23   | 2023-24   | 2024-25   | \$      | %       |
|--------------------------|-----------|-----------|-----------|-----------|-----------|-----------|---------|---------|
|                          |           | Budget    | Budget    | Actual    | Budget    | Budget    | Change  | Change  |
| <b>PUBLIC SAFETY</b>     |           |           |           |           |           |           |         |         |
| <b>Police Department</b> |           |           |           |           |           |           |         |         |
| 1200                     | 51011     | 986,297   | 1,015,844 | 1,066,676 | 1,100,912 | 1,155,203 | 54,291  | 4.93%   |
| 1200                     | 51012     | 24,534    | 27,221    | 18,619    | 28,250    | 29,138    | 888     | 3.14%   |
| 1200                     | 51013     | 101,982   | 105,104   | 137,537   | 113,170   | 118,349   | 5,179   | 4.58%   |
| 1200                     | 51014     | 12,000    | 12,000    | 800       | 12,850    | 4,600     | (8,250) | -64.20% |
| 1200                     | 51019     | 8,000     | 8,000     | 7,800     | 8,000     | 8,000     | -       | 0.00%   |
| 1200                     | 52021     | 20,000    | 43,800    | 15,848    | 25,920    | 28,560    | 2,640   | 10.19%  |
| 1200                     | 52022     | 17,800    | 21,500    | 18,238    | 25,900    | 26,120    | 220     | 0.85%   |
| 1200                     | 52023     | 15,100    | 16,550    | 12,562    | 19,750    | 21,600    | 1,850   | 9.37%   |
| 1200                     | 52026     | 22,965    | 26,925    | 18,179    | 31,875    | 33,125    | 1,250   | 3.92%   |
| 1200                     | 52027     | 13,865    | 14,565    | 11,085    | 15,085    | 15,525    | 440     | 2.92%   |
| 1200                     | 52032     | 3,500     | 3,960     | 2,535     | 4,500     | 5,100     | 600     | 13.33%  |
|                          | 52075     |           |           |           | 4,000     | 4,000     | -       | 0.00%   |
| 1200                     | 52119     | 11,180    | 11,305    | 11,095    | 12,005    | 12,680    | 675     | 5.62%   |
| 1200                     | 52121     | 16,663    | 18,076    | 15,632    | 19,800    | 21,200    | 1,400   | 7.07%   |
| 1200                     | 52122     | 5,117     | 5,110     | 5,051     | 5,110     | 5,110     | -       | 0.00%   |
| 1200                     | 53001     | 10,000    | 10,000    | 7,446     | 10,000    | 9,000     | (1,000) | -10.00% |
|                          | SUB-TOTAL | 1,269,004 | 1,339,960 | 1,349,103 | 1,437,127 | 1,497,311 | 60,183  | 4.19%   |

## Fire-Rescue Department

|      |       |         |         |         |         |         |          |         |
|------|-------|---------|---------|---------|---------|---------|----------|---------|
| 1210 | 51011 | 339,694 | 381,011 | 273,965 | 736,740 | 783,214 | 46,474   | 6.31%   |
| 1210 | 51012 | 100,000 | 110,000 | 74,323  | 110,000 | 100,000 | (10,000) | -9.09%  |
| 1210 | 51013 | 5,000   | 7,500   | 20,041  | 11,000  | 35,060  | 24,060   | 218.73% |
| 1210 | 51017 | 4,000   | 4,000   | 4,000   | 4,000   | 4,000   | -        | 0.00%   |
| 1210 | 51123 | 178,200 | 213,000 | 231,847 | 123,650 | 129,215 | 5,565    | 4.50%   |
| 1210 | 52021 | 15,000  | 20,350  | 19,371  | 26,220  | 26,220  | -        | 0.00%   |
| 1210 | 52022 | 25,000  | 20,000  | 24,387  | 20,000  | 20,000  | -        | 0.00%   |
| 1210 | 52023 | 8,500   | 8,500   | 8,259   | 13,350  | 13,350  | -        | 0.00%   |
| 1210 | 52024 | 8,000   | 7,000   | 7,034   | 7,000   | 7,000   | -        | 0.00%   |
| 1210 | 52026 | 3,500   | 3,500   | 5,168   | 3,500   | 3,000   | (500)    | -14.29% |
| 1210 | 52027 | 2,500   | 2,500   | 1,416   | 3,250   | 3,500   | 250      | 7.69%   |

## MUNICIPAL EXPENDITURES

|      |                                       | 2021-22        | 2022-23        | 2022-23        | 2023-24          | 2024-25          | \$            | %            |
|------|---------------------------------------|----------------|----------------|----------------|------------------|------------------|---------------|--------------|
|      |                                       | Budget         | Budget         | Actual         | Budget           | Budget           | Change        | Change       |
| 1210 | 52032 Telephone                       | 4,100          | 6,000          | 4,304          | 5,000            | 5,000            | -             | 0.00%        |
| 1210 | 52037 Auto Allowances/Mileage         | 2,500          | 1,500          | 0              | 500              | 250              | (250)         | -50.00%      |
| 1210 | 52040 Equipment Repairs & Maintenance | 15,000         | 16,000         | 16,519         | 19,000           | 19,000           | -             | 0.00%        |
| 1210 | 52060 Miscellaneous                   | 6,600          | 6,600          | 5,196          | 6,000            | 6,000            | -             | 0.00%        |
|      | 52075 Transfer to Technology Reserve  |                |                |                | 4,000            | 4,000            | -             | 0.00%        |
| 1210 | 52125 Fire-Rescue Equipment           | 17,000         | 12,000         | 14,967         | 16,500           | 16,500           | -             | 0.00%        |
| 1210 | 52127 Schools/Meetings                | 10,000         | 7,000          | 6,446          | 8,500            | 8,500            | -             | 0.00%        |
| 1210 | 52129 Oxygen/Medical Supplies         | 22,000         | 22,000         | 24,761         | 22,000           | 23,500           | 1,500         | 6.82%        |
| 1210 | 53001 Fire-rescue Capital Outlays     | 10,000         | 10,000         | 5,093          | 10,000           | 10,000           | -             | 0.00%        |
|      | <b>SUB-TOTAL</b>                      | <b>777,094</b> | <b>858,961</b> | <b>747,097</b> | <b>1,150,210</b> | <b>1,217,309</b> | <b>67,099</b> | <b>5.83%</b> |

### Public Safety Building

|      |                                       |                |                |                |                |                |              |              |
|------|---------------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|--------------|
| 1220 | 52030 Fuel/Heating                    | 19,530         | 14,035         | 29,231         | 22,834         | 22,834         | -            | 0.00%        |
| 1220 | 52031 Electricity                     | 19,131         | 19,800         | 19,752         | 11,880         | 15,200         | 3,320        | 27.95%       |
| 1220 | 52032 Telephone / Internet            | 10,500         | 11,400         | 11,270         | 13,200         | 14,400         | 1,200        | 9.09%        |
| 1220 | 52033 Water                           | 3,190          | 3,200          | 3,118          | 3,360          | 3,500          | 140          | 4.17%        |
| 1220 | 52043 Building Repair & Maintenance   | 17,720         | 20,725         | 20,340         | 19,500         | 20,805         | 1,305        | 6.69%        |
| 1220 | 52047 Cleaning Services & Consumables | 28,398         | 29,400         | 23,538         | 31,000         | 31,000         | -            | 0.00%        |
| 1220 | 52060 Miscellaneous Expenses          | 6,620          | 7,375          | 6,538          | 9,875          | 10,655         | 780          | 7.90%        |
| 1220 | 53001 Capital Outlay                  | 1,000          | 1,000          | 0              | 1,000          | 1,500          | 500          | 50.00%       |
|      |                                       |                |                |                |                |                | -            |              |
|      | <b>SUB-TOTAL</b>                      | <b>106,089</b> | <b>106,935</b> | <b>113,787</b> | <b>112,649</b> | <b>119,894</b> | <b>7,245</b> | <b>6.43%</b> |

### Communications

|      |                                     |                |                |                |                |                |               |              |
|------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|--------------|
| 1240 | 52048 Contract Town of Falmouth     | 187,395        | 193,018        | 193,015        | 205,564        | 227,315        | 21,751        | 10.58%       |
| 1240 | 52060 Annual operating expenses     | 30,293         | 40,560         | 29,432         | 42,360         | 43,135         | 775           | 1.83%        |
| 1240 | 51012 Part-Time Wages               | 3,388          | 3,472          | 2,717          | 3,662          | 3,500          | (162)         | -4.42%       |
| 1240 | 53001 Communications Capital Outlay | 4,500          | 4,500          | 0              | 4,500          | 4,500          | -             | 0.00%        |
|      | <b>SUB-TOTAL</b>                    | <b>225,576</b> | <b>241,550</b> | <b>225,164</b> | <b>256,086</b> | <b>278,450</b> | <b>22,364</b> | <b>8.73%</b> |

# MUNICIPAL EXPENDITURES

|                              |       | 2021-22                        | 2022-23       | 2022-23        | 2023-24       | 2024-25        | \$             | %             |               |
|------------------------------|-------|--------------------------------|---------------|----------------|---------------|----------------|----------------|---------------|---------------|
|                              |       | Budget                         | Budget        | Actual         | Budget        | Budget         | Change         | Change        |               |
| <b>Harbor and Waterfront</b> |       |                                |               |                |               |                |                |               |               |
| 1260                         | 51011 | Salaries and Wages             | 35,827        | 37,743         | 37,572        | 41,936         | 47,742         | 5,807         | 13.85%        |
| 1260                         | 51012 | Part-Time Wages                | 5,700         | 18,821         | 1,811         | 11,331         | 14,140         | 2,809         | 24.79%        |
| 1260                         | 51013 | Overtime                       | 5,664         | 8,019          | 2,757         | 6,000          | 7,800          | 1,800         | 30.00%        |
| 1260                         | 52021 | Gas/Oil                        | 2,784         | 5,658          | 1,730         | 4,950          | 4,600          | (350)         | -7.08%        |
| 1260                         | 52023 | Uniforms                       | 1,205         | 1,620          | 2,033         | 1,720          | 1,820          | 100           | 5.81%         |
| 1260                         | 52026 | Professional Development       | 1,900         | 2,200          | 2,016         | 2,200          | 2,200          | -             | 0.00%         |
| 1260                         | 52027 | Supplies                       | 1,550         | 1,875          | 1,882         | 2,040          | 2,160          | 120           | 5.88%         |
| 1260                         | 52031 | Power                          | 1,704         | 1,800          | 1,031         | 1,080          | 1,945          | 865           | 80.09%        |
| 1260                         | 52032 | Telephone                      | 2,292         | 2,220          | 1,451         | 2,220          | 2,280          | 60            | 2.70%         |
| 1260                         | 52041 | Equip Repairs and Maintenance  | 3,000         | 4,000          | 5,219         | 5,000          | 6,000          | 1,000         | 20.00%        |
| 1260                         | 52043 | Building Maintenance           | 1,550         | 1,550          | 1,550         | 1,650          | 1,750          | 100           | 6.06%         |
| 1260                         | 52047 | Cleaning & Consumables         | 500           | 500            | 500           | 500            | 600            | 100           | 20.00%        |
| 1260                         | 52048 | Contracted Services            | 11,400        | 14,000         | 18,804        | 17,820         | 19,940         | 2,120         | 11.90%        |
| 1260                         | 52060 | Miscellaneous                  | 1,270         | 1,890          | 1,859         | 2,260          | 3,020          | 760           | 33.63%        |
|                              | 52075 | Transfer to Technology Reserve |               |                |               | 300            | 300            | -             | 0.00%         |
| 1260                         | 52137 | Boat Repairs                   | 3,600         | 4,500          | 4,423         | 5,200          | 6,000          | 800           | 15.38%        |
| 1260                         | 53001 | Harbor Capital Outlays         | 5,000         | 6,500          | 6,500         | 7,500          | 9,000          | 1,500         | 20.00%        |
|                              |       | <b>SUB-TOTAL</b>               | <b>84,946</b> | <b>112,896</b> | <b>91,138</b> | <b>113,707</b> | <b>131,297</b> | <b>17,590</b> | <b>15.47%</b> |

## Public Safety

|      |       |                     |                |                |                |                |                |               |              |
|------|-------|---------------------|----------------|----------------|----------------|----------------|----------------|---------------|--------------|
| 1270 | 52139 | Street Lights       | 83,800         | 70,728         | 84,862         | 70,228         | 84,829         | 14,601        | 20.79%       |
| 1270 | 52141 | Traffic Signals     | 13,100         | 13,100         | 17,159         | 13,100         | 15,100         | 2,000         | 15.27%       |
| 1270 | 52143 | Canine Control      | 37,784         | 38,138         | 22,609         | 40,462         | 41,473         | 1,012         | 2.50%        |
| 1270 | 52145 | Chebeague Parking   | 2,900          | 2,900          | 3,400          | 3,400          | 3,400          | -             | 0.00%        |
| 1270 | 52147 | Informational Signs | 500            | 500            | (2,804)        | 500            | 500            | -             | 0.00%        |
| 1270 | 52149 | Hydrant Rental      | 494,197        | 547,452        | 543,136        | 574,919        | 583,876        | 8,957         | 1.56%        |
|      |       | <b>SUB-TOTAL</b>    | <b>632,281</b> | <b>672,818</b> | <b>668,362</b> | <b>702,609</b> | <b>729,178</b> | <b>26,570</b> | <b>3.78%</b> |

### PUBLIC SAFETY SUMMARY

|                            |                  |                  |                  |                  |                  |                |              |
|----------------------------|------------------|------------------|------------------|------------------|------------------|----------------|--------------|
| POLICE                     | 1,269,004        | 1,339,960        | 1,349,103        | 1,437,127        | 1,497,311        | 60,183         | 4.19%        |
| FIRE/RESCUE                | 777,094          | 858,961          | 747,097          | 1,150,210        | 1,217,309        | 67,099         | 5.83%        |
| PUBLIC SAFETY BUILDING     | 106,089          | 106,935          | 113,787          | 112,649          | 119,894          | 7,245          | 6.43%        |
| COMMUNICATIONS             | 225,576          | 241,550          | 225,164          | 256,086          | 278,450          | 22,364         | 8.73%        |
| HARBOR / WATERFRONT        | 84,946           | 112,896          | 91,138           | 113,707          | 131,297          | 17,590         | 15.47%       |
| PUBLIC SAFETY-MISC.        | 632,281          | 672,818          | 668,362          | 702,609          | 729,178          | 26,570         | 3.78%        |
| <b>TOTAL PUBLIC SAFETY</b> | <b>3,094,990</b> | <b>3,333,120</b> | <b>3,194,651</b> | <b>3,772,388</b> | <b>3,973,439</b> | <b>201,051</b> | <b>5.33%</b> |

# MUNICIPAL EXPENDITURES

|                              |       | 2021-22                              | 2022-23        | 2022-23          | 2023-24        | 2024-25          | \$               | %              |              |
|------------------------------|-------|--------------------------------------|----------------|------------------|----------------|------------------|------------------|----------------|--------------|
|                              |       | Budget                               | Budget         | Actual           | Budget         | Budget           | Change           | Change         |              |
| <b>Public Works-Highways</b> |       |                                      |                |                  |                |                  |                  |                |              |
| 1310                         | 51011 | Salaries and Wages                   | 576,302        | 598,094          | 517,044        | 655,545          | 685,805          | 30,260         | 4.62%        |
| 1310                         | 51012 | Part-Time Wages                      | 7,684          | 7,800            | 27,301         | 8,300            | 18,000           | 9,700          | 116.87%      |
| 1310                         | 51013 | Overtime                             | 132,619        | 136,365          | 102,434        | 144,500          | 150,000          | 5,500          | 3.81%        |
| 1310                         | 51014 | Contract Incentives                  | 4,150          | 5,250            | 5,016          | 5,350            | 5,350            | -              | 0.00%        |
| 1310                         | 52023 | Uniforms                             | 15,135         | 16,335           | 21,233         | 17,455           | 25,246           | 7,791          | 44.63%       |
| 1310                         | 52026 | Professional Development             | 1,800          | 1,800            | 1,863          | 1,800            | 1,800            | -              | 0.00%        |
| 1310                         | 52042 | Equipment Rental/Contracted Services | 65,140         | 84,730           | 85,007         | 91,270           | 118,070          | 26,800         | 29.36%       |
| 1310                         | 52060 | Miscellaneous                        | 6,500          | 6,500            | 7,027          | 6,500            | 6,500            | -              | 0.00%        |
|                              | 52075 | Transfer to Technology Reserve       |                |                  |                | 5,000            | 5,000            | -              | 0.00%        |
| 1310                         | 52151 | Salt                                 | 142,414        | 142,414          | 165,263        | 163,758          | 175,800          | 12,042         | 7.35%        |
| 1310                         | 52153 | Sand                                 | 8,800          | 8,800            | 114            | 10,000           | 10,000           | -              | 0.00%        |
| 1310                         | 52155 | Street Signs                         | 6,000          | 7,500            | 6,350          | 7,500            | 7,500            | -              | 0.00%        |
| 1310                         | 52159 | Road Patch                           | 7,500          | 6,500            | 7,595          | 6,500            | 6,500            | -              | 0.00%        |
| 1310                         | 52161 | Gravel                               | 4,000          | 4,000            | 2,672          | 4,000            | 4,000            | -              | 0.00%        |
| 1310                         | 52163 | Storm Drains                         | 3,000          | 3,000            | 1,186          | 3,000            | 3,000            | -              | 0.00%        |
| 1310                         | 52165 | Minor Equipment                      | 5,000          | 6,000            | 6,298          | 7,000            | 15,000           | 8,000          | 114.29%      |
| 1310                         | 52167 | Mailboxes                            | 500            | 500              | 925            | 500              | 500              | -              | 0.00%        |
| 1310                         | 52168 | Technology new FY 23                 |                | 5,500            | 675            | 5,500            | 5,500            | -              | 0.00%        |
| 1310                         | 53001 | Capital outlays                      | 0              | 0                | 0              | 0                | 0                | -              | 0.00%        |
| 1310                         | 52170 | Paving (Contingent)                  | 0              | 0                | 0              | 0                | 0                | -              | 0.00%        |
|                              |       | <b>SUB-TOTAL</b>                     | <b>986,544</b> | <b>1,041,088</b> | <b>958,003</b> | <b>1,143,478</b> | <b>1,243,571</b> | <b>100,093</b> | <b>8.75%</b> |

## Public Works-Solid Waste

|      |       |                                   |         |         |         |         |         |        |         |
|------|-------|-----------------------------------|---------|---------|---------|---------|---------|--------|---------|
| 1320 | 51011 | Salaries and Wages                | 180,691 | 179,274 | 156,534 | 202,242 | 218,831 | 16,589 | 8.20%   |
| 1320 | 51012 | Part-Time Wages                   | 59,709  | 64,561  | 77,019  | 62,414  | 66,865  | 4,451  | 7.13%   |
| 1320 | 51013 | Overtime                          | 28,659  | 30,291  | 46,259  | 34,087  | 38,666  | 4,579  | 13.43%  |
| 1320 | 51014 | Contract Inventives               | 1,625   | 1,625   | 1,286   | 1,625   | 1,625   | -      | 0.00%   |
| 1320 | 52021 | Gas/Oil                           | 6,839   | 12,955  | 11,272  | 12,005  | 11,265  | (740)  | -6.16%  |
| 1320 | 52023 | Uniforms                          | 3,892   | 4,242   | 4,247   | 4,242   | 4,242   | -      | 0.00%   |
| 1320 | 52026 | Professional Development          | 1,000   | 1,000   | 0       | 1,000   | 1,000   | -      | 0.00%   |
| 1320 | 52027 | Supplies                          | 1,500   | 1,725   | 2,229   | 1,925   | 1,800   | (125)  | -6.49%  |
| 1320 | 52030 | Fuel Oil/Propane                  | 2,880   | 3,200   | 2,428   | 3,662   | 17,500  | 13,838 | 377.92% |
| 1320 | 52031 | Power                             | 2,559   | 2,800   | 4,917   | 1,960   | 8,700   | 6,740  | 343.88% |
| 1320 | 52032 | Telephone                         | 3,000   | 3,000   | 2,181   | 5,676   | 4,896   | (780)  | -13.74% |
| 1320 | 52033 | Water                             | 300     | 300     | 237     | 315     | 315     | -      | 0.00%   |
| 1320 | 52040 | Equipment Repairs and Maintenance | 4,500   | 4,500   | 9,461   | 4,500   | 4,500   | -      | 0.00%   |
| 1320 | 52043 | Building Repairs and Maintenance  | 4,500   | 5,000   | 5,048   | 7,800   | 7,800   | -      | 0.00%   |
| 1320 | 52060 | Miscellaneous                     | 4,000   | 4,500   | 5,654   | 4,500   | 4,500   | -      | 0.00%   |
|      | 52075 | Transfer to Technology Reserve    |         |         |         | 1,500   | 1,500   | -      | 0.00%   |

## MUNICIPAL EXPENDITURES

|                  |       |                                   | 2021-22        | 2022-23        | 2022-23        | 2023-24        | 2024-25        | \$            | %             |
|------------------|-------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|
|                  |       |                                   | Budget         | Budget         | Actual         | Budget         | Budget         | Change        | Change        |
| 1320             | 52171 | Tipping Fees/assessment- EcoMaine | 190,880        | 199,080        | 172,100        | 220,600        | 255,150        | 34,550        | 15.66%        |
| 1320             | 52173 | Tip Fee - CDD                     | 69,644         | 70,364         | 58,280         | 83,320         | 102,120        | 18,800        | 22.56%        |
| 1320             | 52175 | Well Testing                      | 8,240          | 9,800          | 5,514          | 10,000         | 10,000         | -             | 0.00%         |
| 1320             | 52181 | Recycling/ hhw                    | 10,000         | 10,000         | 5,048          | 14,500         | 14,500         | -             | 0.00%         |
| 1320             | 52183 | Composting                        | 2,500          | 6,700          | 8,805          | 9,000          | 10,500         | 1,500         | 16.67%        |
| 1320             | 52185 | Transportation                    | 124,102        | 156,736        | 104,403        | 133,398        | 121,000        | (12,398)      | -9.29%        |
| <b>SUB-TOTAL</b> |       |                                   | <b>711,020</b> | <b>771,653</b> | <b>682,922</b> | <b>820,270</b> | <b>907,275</b> | <b>87,004</b> | <b>10.61%</b> |

### Public Works-Wastewater

|                  |       |                                   |                |                |                |                |                  |               |              |
|------------------|-------|-----------------------------------|----------------|----------------|----------------|----------------|------------------|---------------|--------------|
| 1330             | 51011 | Salaries and Wages                | 425,042        | 396,964        | 410,930        | 456,123        | 474,413          | 18,290        | 4.01%        |
| 1330             | 51012 | Part-Time Wages                   | 0              | 0              | 0              | 0              | 0                | -             | -            |
| 1330             | 51013 | Overtime                          | 42,000         | 44,000         | 47,323         | 46,000         | 46,000           | -             | 0.00%        |
| 1330             | 51014 | Contract Incentives               | 6,500          | 6,750          | 7,152          | 6,750          | 6,750            | -             | 0.00%        |
| 1330             | 52021 | Gas/Oil                           | 14,000         | 20,625         | 16,151         | 18,920         | 17,745           | (1,175)       | -6.21%       |
| 1330             | 52022 | Vehicle Repairs and Maintenance   | 18,000         | 18,000         | 15,618         | 18,000         | 18,000           | -             | 0.00%        |
| 1330             | 52023 | Uniforms                          | 9,000          | 9,000          | 7,944          | 9,000          | 9,000            | -             | 0.00%        |
| 1330             | 52026 | Professional Development          | 4,500          | 5,500          | 3,410          | 5,500          | 5,500            | -             | 0.00%        |
| 1330             | 52027 | Supplies                          | 5,000          | 5,600          | 5,751          | 6,100          | 6,300            | 200           | 3.28%        |
| 1330             | 52030 | Fuel Oil/Propane                  | 10,940         | 14,030         | 20,324         | 19,713         | 22,520           | 2,807         | 14.24%       |
| 1330             | 52031 | Power                             | 88,750         | 97,625         | 86,183         | 58,575         | 108,795          | 50,220        | 85.74%       |
| 1330             | 52032 | Telephone                         | 8,000          | 8,000          | 5,710          | 8,000          | 8,000            | -             | 0.00%        |
| 1330             | 52033 | Water                             | 9,000          | 10,000         | 8,661          | 11,000         | 11,500           | 500           | 4.55%        |
| 1330             | 52041 | Repairs and Maintenance           | 17,000         | 19,000         | 24,515         | 20,500         | 22,000           | 1,500         | 7.32%        |
| 1330             | 52042 | Equipment Rental                  | 2,500          | 2,500          | 249            | 2,500          | 2,500            | -             | 0.00%        |
| 1330             | 52060 | Miscellaneous                     | 12,500         | 14,000         | 12,139         | 14,000         | 17,000           | 3,000         | 21.43%       |
|                  | 52075 | Transfer to Technology Reserve    |                |                |                | 3,000          | 3,000            | -             | 0.00%        |
| 1330             | 52187 | Chemicals                         | 30,000         | 40,000         | 62,468         | 70,000         | 72,000           | 2,000         | 2.86%        |
| 1330             | 52189 | System Repairs                    | 67,500         | 68,500         | 70,505         | 70,000         | 75,000           | 5,000         | 7.14%        |
| 1330             | 52191 | Composting Bark/Landfill Disposal | 50,000         | 98,000         | 85,632         | 98,000         | 98,000           | -             | 0.00%        |
| 1330             | 52193 | Lab Work                          | 18,000         | 20,000         | 17,112         | 28,500         | 29,000           | 500           | 1.75%        |
| 1330             | 53001 | Wastewater Capital Outlay         | 10,000         | 50,000         | 46,532         | 14,000         | 20,000           | 6,000         | 42.86%       |
| <b>SUB-TOTAL</b> |       |                                   | <b>848,232</b> | <b>948,094</b> | <b>954,309</b> | <b>984,181</b> | <b>1,073,023</b> | <b>88,842</b> | <b>9.03%</b> |

# MUNICIPAL EXPENDITURES

|  |       | 2021-22                          | 2022-23        | 2022-23        | 2023-24        | 2024-25        | \$             | %             |              |
|--|-------|----------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|--------------|
|  |       | Budget                           | Budget         | Actual         | Budget         | Budget         | Change         | Change        |              |
| <b>Public Works - Mechanical Maintenance</b> |       |                                  |                |                |                |                |                |               |              |
| 1340   | 51011 | Salaries and Wages               | 75,212         | 91,921         | 85,212         | 136,476        | 134,850        | (1,625)       | -1.19%       |
| 1340   | 51013 | Overtime                         | 25,128         | 29,567         | 24,563         | 32,484         | 32,870         | 386           | 1.19%        |
| 1340   | 51014 | Contract Incentives              | 4,400          | 4,400          | 3,603          | 4,400          | 4,400          | -             | 0.00%        |
| 1340   | 52021 | Gas/Oil                          | 51,965         | 94,825         | 85,663         | 78,900         | 84,955         | 6,055         | 7.67%        |
| 1340   | 52022 | Vehicle Repairs and Maintenance  | 35,000         | 38,500         | 41,336         | 42,350         | 46,585         | 4,235         | 10.00%       |
| 1340   | 52023 | Uniforms                         | 0              | 0              | 646            | 0              | 0              | -             |              |
| 1340   | 52026 | Professional Development         | 2,000          | 2,000          | 1,594          | 2,000          | 2,000          | -             | 0.00%        |
| 1340   | 52027 | Supplies                         | 2,500          | 3,000          | 2,317          | 3,000          | 3,300          | 300           | 10.00%       |
| 1340   | 52030 | Fuel Oil/Propane                 | 13,539         | 11,485         | 17,767         | 23,794         | 23,794         | -             | 0.00%        |
| 1340   | 52031 | Power                            | 7,248          | 7,248          | 8,150          | 4,350          | 9,886          | 5,536         | 127.26%      |
| 1340   | 52032 | Telephone                        | 4,467          | 4,747          | 3,940          | 4,747          | 4,747          | -             | 0.00%        |
| 1340   | 52033 | Water                            | 2,500          | 2,500          | 2,339          | 2,625          | 3,360          | 735           | 28.00%       |
| 1340   | 52043 | Building Repairs and Maintenance | 33,050         | 33,050         | 31,020         | 33,050         | 35,000         | 1,950         | 5.90%        |
| 1340   | 52060 | Miscellaneous                    | 8,000          | 8,800          | 11,953         | 8,800          | 9,600          | 800           | 9.09%        |
|  | 52075 | Transfer to Technology Reserve   |                |                |                | 1,000          | 1,000          | -             | 0.00%        |
| 1340   | 52197 | Tires                            | 6,000          | 7,000          | 7,669          | 7,000          | 7,700          | 700           | 10.00%       |
| 1340   | 52199 | Winter Maintenance               | 25,000         | 28,000         | 44,214         | 30,000         | 30,000         | -             | 0.00%        |
| 1340   | 53001 | PW Capital Outlay                | 55,000         | 60,500         | 61,013         | 66,000         | 75,000         | 9,000         | 13.64%       |
|  |       | <b>SUBTOTAL</b>                  | <b>351,009</b> | <b>427,543</b> | <b>432,999</b> | <b>480,975</b> | <b>509,047</b> | <b>28,072</b> | <b>5.84%</b> |

## Tree Care

|      |       |                  |               |               |               |               |               |            |              |
|------|-------|------------------|---------------|---------------|---------------|---------------|---------------|------------|--------------|
| 1370 | 52201 | Tree Care        | 45,000        | 70,000        | 63,848        | 73,500        | 74,000        | 500        | 0.68%        |
|      |       | <b>SUB-TOTAL</b> | <b>45,000</b> | <b>70,000</b> | <b>63,848</b> | <b>73,500</b> | <b>74,000</b> | <b>500</b> | <b>0.68%</b> |

### PUBLIC WORKS SUMMARY

|                           |                  |                  |                  |                  |                  |                |              |
|---------------------------|------------------|------------------|------------------|------------------|------------------|----------------|--------------|
| HIGHWAYS                  | 986,544          | 1,041,088        | 958,003          | 1,143,478        | 1,243,571        | 100,093        | 8.75%        |
| SOLID WASTE               | 711,020          | 771,653          | 682,922          | 820,270          | 907,275          | 87,004         | 10.61%       |
| WASTEWATER                | 848,232          | 948,094          | 954,309          | 984,181          | 1,073,023        | 88,842         | 9.03%        |
| MECHANICAL MAINT.         | 351,009          | 427,543          | 432,999          | 480,975          | 509,047          | 28,072         | 5.84%        |
| TREE CARE                 | 45,000           | 70,000           | 63,848           | 73,500           | 74,000           | 500            | 0.68%        |
| <b>TOTAL PUBLIC WORKS</b> | <b>2,941,805</b> | <b>3,258,377</b> | <b>3,092,081</b> | <b>3,502,405</b> | <b>3,806,916</b> | <b>304,511</b> | <b>8.69%</b> |

# MUNICIPAL EXPENDITURES

|                             |       | 2021-22                              | 2022-23       | 2022-23       | 2023-24        | 2024-25        | \$             | %               |                |
|-----------------------------|-------|--------------------------------------|---------------|---------------|----------------|----------------|----------------|-----------------|----------------|
|                             |       | Budget                               | Budget        | Actual        | Budget         | Budget         | Change         | Change          |                |
| <b>HEALTH &amp; WELFARE</b> |       |                                      |               |               |                |                |                |                 |                |
| <b>General Assistance</b>   |       |                                      |               |               |                |                |                |                 |                |
| 1400                        | 52048 | Contracted Services/ Part Time Admin | 12,000        | 15,000        | 15,000         | 48,520         | 50,602         | 2,082           | 4.29%          |
| 1400                        | 52026 | Professional Development             | 0             | 0             | 0              | 550            | 550            | -               | 0.00%          |
| 1400                        | 52203 | Food                                 | 6,000         | 7,500         | 39,757         | 10,000         | 10,500         | 500             | 5.00%          |
| 1400                        | 52205 | Utilities and Heating Fuel           | 3,800         | 3,800         | 4,589          | 12,000         | 1,950          | (10,050)        | -83.75%        |
| 1400                        | 52207 | Rent                                 | 48,000        | 42,000        | 113,429        | 50,000         | 42,000         | (8,000)         | -16.00%        |
| 1400                        | 52209 | Unclassified                         | 1,000         | 2,500         | 8,985          | 6,000          | 750            | (5,250)         | -87.50%        |
|                             |       | <b>SUB-TOTAL</b>                     | <b>70,800</b> | <b>70,800</b> | <b>181,760</b> | <b>127,070</b> | <b>106,352</b> | <b>(20,718)</b> | <b>-16.30%</b> |

## Human Service Agencies

|      |       |                               |              |              |              |              |              |          |              |
|------|-------|-------------------------------|--------------|--------------|--------------|--------------|--------------|----------|--------------|
| 1410 | 52211 | Home Health Visiting Nurses   | 700          | 700          | 700          | 0            | 0            | -        |              |
| 1410 | 52212 | Yarmouth CAN                  | 0            | 0            | 0            | 0            | 0            | -        |              |
| 1410 | 52213 | PROP nka Opportunity Alliance | 2,500        | 2,500        | 2,500        | 2,500        | 2,500        | -        | 0.00%        |
| 1410 | 52215 | AREA AGENCY ON AGING          | 700          | 700          | 700          | 700          | 700          | -        | 0.00%        |
| 1410 | 52217 | REGIONAL TRANSPORTATION       | 700          | 1,400        | 1,400        | 1,400        | 1,400        | -        | 0.00%        |
| 1410 | 52223 | FAMILY CRISIS CENTER          | 250          | 250          | 250          | 250          | 250          | -        | 0.00%        |
|      |       | <b>SUB-TOTAL</b>              | <b>4,850</b> | <b>5,550</b> | <b>5,550</b> | <b>4,850</b> | <b>4,850</b> | <b>-</b> | <b>0.00%</b> |

### HEALTH AND WELFARE SUMMARY

|                                 |               |               |                |                |                |                 |                |
|---------------------------------|---------------|---------------|----------------|----------------|----------------|-----------------|----------------|
| <b>GENERAL ASSISTANCE</b>       | <b>70,800</b> | <b>70,800</b> | <b>181,760</b> | <b>127,070</b> | <b>106,352</b> | <b>(20,718)</b> | <b>-16.30%</b> |
| <b>HUMAN SERVICE AGENCIES</b>   | <b>4,850</b>  | <b>5,550</b>  | <b>5,550</b>   | <b>4,850</b>   | <b>4,850</b>   | <b>-</b>        | <b>0.00%</b>   |
| <b>TOTAL HEALTH AND WELFARE</b> | <b>75,650</b> | <b>76,350</b> | <b>187,310</b> | <b>131,920</b> | <b>111,202</b> | <b>(20,718)</b> | <b>-15.70%</b> |

# MUNICIPAL EXPENDITURES

|                                 |                  | 2021-22        | 2022-23        | 2022-23        | 2023-24        | 2024-25        | \$            | %            |
|---------------------------------|------------------|----------------|----------------|----------------|----------------|----------------|---------------|--------------|
|                                 |                  | Budget         | Budget         | Actual         | Budget         | Budget         | Change        | Change       |
| <b>PUBLIC SERVICES</b>          |                  |                |                |                |                |                |               |              |
| <b>Merrill Memorial Library</b> |                  |                |                |                |                |                |               |              |
| 1500                            | 51011            | 347,518        | 368,211        | 354,771        | 394,127        | 411,156        | 17,029        | 4.32%        |
| 1500                            | 51012            | 51,179         | 69,500         | 59,227         | 79,500         | 86,062         | 6,562         | 8.25%        |
| 1500                            | 51013            | 0              | 0              | 0              | 0              | 0              | -             | -            |
| 1500                            | 52026            | 2,000          | 2,000          | 1,344          | 2,000          | 2,000          | -             | 0.00%        |
| 1500                            | 52027            | 10,500         | 11,000         | 10,443         | 11,000         | 11,000         | -             | 0.00%        |
| 1500                            | 52030            | 9,979          | 8,935          | 10,982         | 15,250         | 15,250         | -             | 0.00%        |
| 1500                            | 52031            | 11,715         | 11,715         | 8,897          | 7,029          | 11,037         | 4,008         | 57.02%       |
| 1500                            | 52032            | 2,100          | 2,100          | 1,897          | 2,200          | 2,200          | -             | 0.00%        |
| 1500                            | 52033            | 2,300          | 2,300          | 2,506          | 2,450          | 2,700          | 250           | 10.20%       |
| 1500                            | 52040            | 2,500          | 3,000          | 1,413          | 3,000          | 3,000          | -             | 0.00%        |
| 1500                            | 52043            | 26,000         | 28,000         | 23,097         | 31,000         | 31,000         | -             | 0.00%        |
| 1500                            | 52044            | 2,000          | 2,000          | 371            | 2,000          | 2,000          | -             | 0.00%        |
| 1500                            | 52047            | 3,000          | 3,000          | 0              | 3,000          | 3,000          | -             | 0.00%        |
|                                 | 52075            |                |                |                | 3,000          | 3,000          | -             | 0.00%        |
| 1500                            | 52225            | 23,000         | 23,000         | 19,954         | 23,000         | 23,000         | -             | 0.00%        |
| 1500                            | 52227            | 6,000          | 6,500          | 4,662          | 7,500          | 7,500          | -             | 0.00%        |
| 1500                            | 52229            | 2,000          | 2,000          | 1,075          | 2,000          | 2,000          | -             | 0.00%        |
| 1500                            | 52231            | 6,000          | 6,300          | 6,391          | 6,300          | 6,300          | -             | 0.00%        |
| 1500                            | 52233            | 5,000          | 5,250          | 2,726          | 5,250          | 5,250          | -             | 0.00%        |
| 1500                            | 52235            | 17,000         | 17,000         | 14,532         | 17,000         | 21,000         | 4,000         | 23.53%       |
| 1500                            | 53001            | 0              | 0              | 0              | 0              | 0              | -             | -            |
|                                 | <b>SUB-TOTAL</b> | <b>529,791</b> | <b>571,811</b> | <b>524,288</b> | <b>616,606</b> | <b>648,455</b> | <b>31,849</b> | <b>5.17%</b> |

# MUNICIPAL EXPENDITURES

|                              |       |   | 2021-22        | 2022-23        | 2022-23        | 2023-24        | 2024-25        | \$            | %             |
|------------------------------|-------|---|----------------|----------------|----------------|----------------|----------------|---------------|---------------|
|                              |       |   | Budget         | Budget         | Actual         | Budget         | Budget         | Change        | Change        |
| <b>Parks</b>                 |       |   |                |                |                |                |                |               |               |
| 1530                         | 51011 | Salaries and Wages                      | 274,369        | 285,345        | 289,404        | 312,469        | 329,905        | 17,437        | 5.58%         |
| 1530                         | 51012 | Part-Time Wages                         | 59,100         | 63,000         | 41,917         | 72,396         | 72,396         | -             | 0.00%         |
| 1530                         | 51013 | Overtime                                | 15,000         | 15,000         | 21,307         | 16,000         | 20,000         | 4,000         | 25.00%        |
| 1530                         | 51014 | Contract Incentives                     | 800            | 800            | 1,100          | 1,200          | 1,200          | -             | 0.00%         |
| 1530                         | 52021 | Gas/Oil                                 | 11,000         | 16,000         | 15,673         | 16,000         | 17,000         | 1,000         | 6.25%         |
| 1530                         | 52023 | Uniforms                                | 2,400          | 3,000          | 3,385          | 3,300          | 3,300          | -             | 0.00%         |
| 1530                         | 52026 | Professional Development                | 1,000          | 1,000          | 883            | 1,000          | 1,000          | -             | 0.00%         |
| 1530                         | 52027 | Supplies                                | 14,000         | 16,000         | 18,992         | 16,000         | 20,000         | 4,000         | 25.00%        |
| 1530                         | 52030 | Fuel Oil/Propane                        | 3,421          | 2,985          | 4,768          | 5,874          | 5,874          | -             | 0.00%         |
| 1530                         | 52031 | Power                                   | 2,130          | 2,400          | 2,573          | 1,440          | 3,770          | 2,330         | 161.81%       |
| 1530                         | 52032 | Telephone                               | 1,700          | 1,900          | 1,545          | 3,200          | 1,500          | (1,700)       | -53.13%       |
| 1530                         | 52033 | Water                                   | 3,750          | 4,100          | 2,962          | 1,200          | 3,330          | 2,130         | 177.50%       |
| 1530                         | 52037 | Mileage                                 | 500            | 500            | 0              | 200            | 200            | -             | 0.00%         |
| 1530                         | 52040 | Equipment Repairs & Maintenance         | 12,000         | 14,500         | 16,709         | 13,500         | 17,000         | 3,500         | 25.93%        |
| 1530                         | 52042 | Equipment Rental                        | 10,000         | 10,000         | 10,159         | 11,100         | 19,000         | 7,900         | 71.17%        |
| 1530                         | 52048 | Contracted Services                     | 30,000         | 35,000         | 57,062         | 37,000         | 82,000         | 45,000        | 121.62%       |
|                              | 52075 | Transfer to Technology Reserve          |                |                |                | 2,400          | 2,400          | -             | 0.00%         |
| 1530                         | 52238 | Athletic Field Maintenance              | 25,000         | 28,000         | 23,923         | 28,000         | 32,000         | 4,000         | 14.29%        |
| 1530                         | 52239 | Horticulture                            | 1,800          | 2,600          | 1,524          | 2,600          | 2,600          | -             | 0.00%         |
| 1530                         | 52240 | Conservation Land Maintenance           | 18,000         | 24,000         | 24,871         | 24,000         | 27,600         | 3,600         | 15.00%        |
| 1530                         | 53001 | Parks Capital Outlay                    | 23,004         | 24,000         | 24,239         | 24,000         | 24,000         | -             | 0.00%         |
|                              |       | <b>SUB-TOTAL</b>                        | <b>508,974</b> | <b>550,130</b> | <b>562,996</b> | <b>592,878</b> | <b>686,075</b> | <b>93,197</b> | <b>15.72%</b> |
| <b>Cemeteries</b>            |       |   |                |                |                |                |                |               |               |
| 1560                         | 52048 | Contracted Services                     | 41,700         | 41,700         | 42,300         | 41,700         | 41,700         | -             | 0.00%         |
| 1560                         | 52060 | Miscellaneous                           | 500            | 750            | 807            | 750            | 750            | -             | 0.00%         |
| 1560                         | 52113 | Cousins Island Cemetary Appropriation   | 3,000          | 3,000          | 3,000          | 3,000          | 3,000          | -             | 0.00%         |
|                              |       | <b>SUB-TOTAL</b>                        | <b>45,200</b>  | <b>45,450</b>  | <b>46,107</b>  | <b>45,450</b>  | <b>45,450</b>  | <b>-</b>      | <b>0.00%</b>  |
| <b>Community Development</b> |       |   |                |                |                |                |                |               |               |
| 1570                         | 52243 | Community Services/Recreation           | 70,000         | 65,000         | 65,000         | 55,000         | 40,000         | (15,000)      | -27.27%       |
| 1570                         | 52244 | Historical Society                      | 21,500         | 27,000         | 27,000         | 27,000         | 27,000         | -             | 0.00%         |
| 1570                         | 52245 | Shellfish Conservation                  | 7,000          | 7,000          | 7,000          | 7,000          | 18,100         | 11,100        | 158.57%       |
| 1570                         | 52247 | GPCOG                                   | 16,698         | 17,081         | 17,082         | 18,879         | 18,879         | -             | 0.00%         |
| 1570                         | 52249 | Memorial Day                            | 2,000          | 2,000          | 2,550          | 2,000          | 2,000          | -             | 0.00%         |
| 1570                         | 52251 | MMA                                     | 12,550         | 12,783         | 13,616         | 13,616         | 13,616         | -             | 0.00%         |
| 1570                         | 52252 | Aging In Place                          | 33,740         | 34,750         | 34,750         | 34,750         | 34,750         | -             | 0.00%         |
| 1570                         | 52256 | Metro Subsidy                           | 76,122         | 86,170         | 86,170         | 89,055         | 95,766         | 6,711         | 7.54%         |
| 1570                         | 52258 | RRCT subsidy (partnership contribution) | 4,300          | 4,500          | 4,500          | 4,500          | 4,500          | -             | 0.00%         |
| 1570                         | 52260 | Community Behavioral Health Liason      | 0              | 0              | 0              | 0              | 11,975         | 11,975        | 0.00%         |
| 1570                         | 52262 | Sustainability Coordinator              | 0              | 0              | 0              | 0              | 54,102         | 54,102        | 0.00%         |
|                              |       | <b>SUB-TOTAL</b>                        | <b>243,910</b> | <b>256,284</b> | <b>257,668</b> | <b>251,800</b> | <b>320,688</b> | <b>68,888</b> | <b>27.36%</b> |

# MUNICIPAL EXPENDITURES

|  | 2021-22<br>Budget | 2022-23<br>Budget | 2022-23<br>Actual | 2023-24<br>Budget | 2024-25<br>Budget | \$<br>Change | %<br>Change |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|-------------|
|--|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|-------------|

## Planning, Development and Engineering

|      |       |   |                |                |                |                |                |               |              |
|------|-------|---|----------------|----------------|----------------|----------------|----------------|---------------|--------------|
| 1580 | 51011 | Salaries and Wages                                    | 265,402        | 305,876        | 310,671        | 328,758        | 348,584        | 19,825        | 6.03%        |
| 1580 | 51012 | Part-Time Wages                                       | 19,161         | 57,208         | 46,604         | 59,428         | 61,107         | 1,679         | 2.82%        |
| 1580 | 51013 | Overtime  | 0              | 0              | 0              | 0              | 0              | -             |              |
| 1580 | 52024 | Dues/Memberships                                      | 18,860         | 18,860         | 13,189         | 19,010         | 19,610         | 600           | 3.16%        |
| 1580 | 52026 | Professional Development                              | 6,650          | 7,150          | 3,117          | 7,150          | 7,650          | 500           | 6.99%        |
| 1580 | 52027 | Supplies  | 5,250          | 5,250          | 3,378          | 4,750          | 5,250          | 500           | 10.53%       |
| 1580 | 52032 | Telephone   | 1,600          | 1,600          | 923            | 1,800          | 1,800          | -             | 0.00%        |
| 1580 | 52037 | Auto Allowances/Mileage                               | 8,500          | 8,500          | 9,231          | 8,500          | 10,500         | 2,000         | 23.53%       |
| 1580 | 52075 | Technology/Software                                   | 11,719         | 6,000          | 3,508          | 3,000          | 0              | (3,000)       | -100.00%     |
|      | 52075 | Transfer to Technology Reserve                        |                |                |                | 2,500          | 2,500          | -             | 0.00%        |
| 1580 | 52253 | Zoning Board  | 450            | 450            | 0              | 450            | 450            | -             | 0.00%        |
| 1580 | 52257 | Special Projects (includes council directed projects) | 24,200         | 112,200        | 110,331        | 33,200         | 33,200         | -             | 0.00%        |
| 1580 | 52259 | Planning Board  | 450            | 450            | 160            | 450            | 450            | -             | 0.00%        |
| 1580 | 52261 | Publications/Codes                                    | 750            | 750            | 1,973          | 750            | 750            | -             | 0.00%        |
| 1580 | 52265 | GIS   | 0              | 2,000          | 0              | 3,000          | 4,000          | 1,000         | 33.33%       |
| 1580 | 52266 | Stormwater Compliance                                 | 19,077         | 19,077         | 17,557         | 19,077         | 19,077         | -             | 0.00%        |
|      |       | <b>SUB-TOTAL</b>                                      | <b>382,069</b> | <b>545,371</b> | <b>520,642</b> | <b>491,823</b> | <b>514,927</b> | <b>23,104</b> | <b>4.70%</b> |

| PUBLIC SERVICES SUMMARY |  |                              |                  |                  |                  |                  |                  |                |               |
|-------------------------|--|------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|---------------|
|                         |  | LIBRARY                      | 529,791          | 571,811          | 524,288          | 616,606          | 648,455          | 31,849         | 5.17%         |
|                         |  | PARKS                        | 508,974          | 550,130          | 562,996          | 592,878          | 686,075          | 93,197         | 15.72%        |
|                         |  | CEMETERIES                   | 45,200           | 45,450           | 46,107           | 45,450           | 45,450           | -              | 0.00%         |
|                         |  | COMMNTY DVLPMNT              | 243,910          | 256,284          | 257,668          | 251,800          | 320,688          | 68,888         | 27.36%        |
|                         |  | PLNNG/DVLPMT                 | 382,069          | 545,371          | 520,642          | 491,823          | 514,927          | 23,104         | 4.70%         |
|                         |  | <b>TOTAL PUBLIC SERVICES</b> | <b>1,709,944</b> | <b>1,969,046</b> | <b>1,911,701</b> | <b>1,998,557</b> | <b>2,215,595</b> | <b>217,038</b> | <b>10.86%</b> |

# MUNICIPAL EXPENDITURES

|                         |       | 2021-22   | 2022-23   | 2022-23   | 2023-24   | 2024-25   | \$       | %      |
|-------------------------|-------|-----------|-----------|-----------|-----------|-----------|----------|--------|
|                         |       | Budget    | Budget    | Actual    | Budget    | Budget    | Change   | Change |
| <b>CAPITAL PROGRAMS</b> |       |           |           |           |           |           |          |        |
| <b>Debt Service</b>     |       |           |           |           |           |           |          |        |
| 1600                    | 52267 | 595,284   | 840,409   | 840,409   | 866,767   | 960,498   | 93,730   | 10.81% |
| 1600                    | 52269 | 560,361   | 539,959   | 539,959   | 517,308   | 483,971   | (33,336) | -6.44% |
| 1600                    | 52271 | 13,000    | 13,000    | 0         | 13,000    | 13,000    | -        | 0.00%  |
| 1600                    | 52273 | 5,500     | 5,500     | 1,809     | 5,500     | 5,500     | -        | 0.00%  |
|                         |       | 1,174,145 | 1,398,868 | 1,382,177 | 1,402,575 | 1,462,969 | 60,394   | 4.31%  |

## Capital Reserves

|                  |       |           |             |             |             |             |          |         |
|------------------|-------|-----------|-------------|-------------|-------------|-------------|----------|---------|
| 1800             | 53101 | 0         | Fees        | Fees        | Fees        | Fees        | -        |         |
| 1800             | 53102 | 200,000   | 210,000     | 210,000     | 210,000     | 280,000     | 70,000   | 33.33%  |
| 1800             | 53103 | 725,000   | 675,000     | 675,000     | 725,000     | 730,000     | 5,000    | 0.69%   |
| 1800             | 53104 | 73,000    | 80,000      | 80,000      | 40,000      | 35,000      | (5,000)  | -12.50% |
| 1800             | 53105 | 12,000    | 6,000       | 6,000       | 6,000       | 3,000       | (3,000)  | -50.00% |
| 1800             | 53106 | 145,000   | 165,000     | 165,000     | 205,000     | 205,000     | -        | 0.00%   |
| 1800             | 53107 | net       | Fees        | Fees        | Fees        | Fees        | -        |         |
| 1800             | 53108 | 35,000    | 25,000      | 25,000      | 26,000      | 30,000      | 4,000    | 15.38%  |
| 1800             | 53109 | 25,000    | 25,000      | 25,000      | 25,000      | 25,000      | -        | 0.00%   |
| 1800             | 53110 | 5,523     | 5,745       | 5,745       | 5,974       | 6,213       | 239      | 4.00%   |
| 1800             | 53111 | 5,000     | 5,000       | 5,000       | 5,000       | 5,000       | -        | 0.00%   |
| 1800             | 53112 | 120,000   | 120,000     | 120,000     | 100,000     | 100,000     | -        | 0.00%   |
| 1800             | 53120 | 0         | 0           | 0           | 0           | 0           | -        |         |
| 1800             | 53113 | 0         | 25,000      | 25,000      | 25,000      | 5,000       | (20,000) | -80.00% |
| 1800             | 53114 | 90,000    | 90,000      | 90,000      | 90,000      | 120,000     | 30,000   | 33.33%  |
| 1800             | 53115 | 27,500    | 27,500      | 27,500      | 31,500      | 40,000      | 8,500    | 26.98%  |
| 1800             | 53116 | 0         | 0           | 0           | 0           | 0           | -        |         |
| 1800             | 53117 | 70,000    | 70,000      | 70,000      | 70,000      | 70,000      | -        | 0.00%   |
| 1800             | 53119 | 0         | 0           | 0           | 0           | 0           | -        |         |
| 1800             | 53122 | 30,000    | 0           | 0           | 30,000      | 30,000      | -        | 0.00%   |
| 1800             | 53129 | 0         | 0           | 0           | 10,000      | 5,000       | (5,000)  | -50.00% |
| 1800             | 53127 | 0         | 5,000       | 5,000       | 5,000       | 5,000       | -        | 0.00%   |
| 1800             | 53128 |           | Sligo Lease | Sligo Lease | Sligo Lease | Sligo Lease | -        |         |
| 1800             | 53124 | 51,000    | 51,000      | 51,000      | 51,000      | 51,000      | -        | 0.00%   |
| 1800             | 53125 | 82,000    | 82,000      | 82,000      | 82,000      | 82,000      | -        | 0.00%   |
| 1800             | 53123 | 100,000   | 125,000     | 125,000     | 125,000     | 128,000     | 3,000    | 2.40%   |
| 1800             | 53130 | 0         | 0           | 0           | 40,000      | 50,000      | 10,000   | 25.00%  |
| 1800             | 53126 | 0         | 0           | 0           | 0           | 0           | -        |         |
| <b>SUB-TOTAL</b> |       | 1,796,023 | 1,792,245   | 1,792,245   | 1,907,474   | 2,005,213   | 97,739   | 5.12%   |

# MUNICIPAL EXPENDITURES

|  |                             | 2021-22           | 2022-23           | 2022-23           | 2023-24           | 2024-25           | \$               | %            |
|--|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------|
|  |                             | Budget            | Budget            | Actual            | Budget            | Budget            | Change           | Change       |
| <b>CAPITAL PROGRAMS SUMMARY</b>            |                             |                   |                   |                   |                   |                   |                  |              |
| DEBT SERVICE                               |                             | 1,174,145         | 1,398,868         | 1,382,177         | 1,402,575         | 1,462,969         | 60,394           | 4.31%        |
| CAPITAL RESERVES                           |                             | 1,796,023         | 1,792,245         | 1,792,245         | 1,907,474         | 2,005,213         | 97,739           | 5.12%        |
| <b>TOTAL CAPITAL PROGRAMS</b>              |                             | <b>2,970,168</b>  | <b>3,191,113</b>  | <b>3,174,422</b>  | <b>3,310,049</b>  | <b>3,468,182</b>  | <b>158,133</b>   | <b>4.78%</b> |
| <b>MUNICIPAL TOTAL</b>                     |                             | <b>14,335,901</b> | <b>15,431,841</b> | <b>14,891,833</b> | <b>16,742,702</b> | <b>17,968,197</b> | <b>1,225,494</b> | <b>7.32%</b> |
| 1850                                       | 54319 Cumberland County tax | 1,255,794         | 1,313,701         | 1,313,701         | 1,525,119         | 1,593,135         | 68,016           | 4.46%        |
| EDUCATION TOTAL                            |                             | 31,256,141        | 34,264,283        | 34,264,283        | 36,590,456        | 39,278,131        | 2,687,675        | 7.35%        |
| Education Covid19 Special (ELL SUPPLEMENT) |                             | 125,000           | 150,000           | 150,000           | 0                 | 0                 | -                | 0.00%        |
| <b>GRAND TOTAL</b>                         |                             | <b>46,972,836</b> | <b>51,159,825</b> | <b>50,469,817</b> | <b>54,858,277</b> | <b>58,839,463</b> | <b>3,981,186</b> | <b>7.26%</b> |
| REVENUES (NON-TAX)                         |                             | 14,311,557        | 15,202,585        | 15,015,019        | 15,558,316        | 16,000,967        | 442,651          | 2.85%        |
| PROPERTY TAXES                             |                             | 32,661,279        | 35,952,240        | 35,454,798        | 39,299,961        | 42,838,496        | 3,538,534        | 9.00%        |
| TAX RATE                                   |                             | 19.80             | 21.62             |                   | 23.54             | 25.64             | 2.09             | 8.89%        |
| <b>TOTAL GENERAL GOVERNMENT</b>            |                             | <b>3,543,344</b>  | <b>3,603,835</b>  | <b>3,331,668</b>  | <b>4,027,384</b>  | <b>4,392,862</b>  | <b>365,479</b>   | <b>9.07%</b> |
| TOTAL PUBLIC SAFETY                        |                             | 3,094,990         | 3,333,120         | 3,194,651         | 3,772,388         | 3,973,439         | 201,051          | 5.33%        |
| TOTAL PUBLIC WORKS                         |                             | 2,941,805         | 3,258,377         | 3,092,081         | 3,502,405         | 3,806,916         | 304,511          | 8.69%        |
| TOTAL HEALTH AND WELFARE                   |                             | 75,650            | 76,350            | 187,310           | 131,920           | 111,202           | (20,718)         | -15.70%      |
| TOTAL PUBLIC SERVICES                      |                             | 1,709,944         | 1,969,046         | 1,911,701         | 1,998,557         | 2,215,595         | 217,038          | 10.86%       |
| TOTAL CAPITAL PROGRAMS                     |                             | 2,970,168         | 3,191,113         | 3,174,422         | 3,310,049         | 3,468,182         | 158,133          | 4.78%        |
| COUNTY TOTAL                               |                             | 1,255,794         | 1,313,701         | 1,313,701         | 1,525,119         | 1,593,135         | 68,016           | 4.46%        |
| EDUCATION (Includes Debt Service)          |                             | 31,256,141        | 34,264,283        | 34,264,283        | 36,590,456        | 39,278,131        | 2,687,675        | 7.35%        |
| SPECIAL ARTICLE - COVID                    |                             | 125,000           | 150,000           | 150,000           | 0                 | 0                 | -                |              |
| <b>GRAND TOTAL</b>                         |                             | <b>46,972,836</b> | <b>51,159,825</b> | <b>50,619,817</b> | <b>54,858,277</b> | <b>58,839,463</b> | <b>3,981,186</b> | <b>7.26%</b> |
| Town Only                                  |                             | 14,335,901        | 15,431,841        | 14,891,833        | 16,742,702        | 17,968,197        | 1,225,494        | 7.32%        |