



YARMOUTH MAINE

TOWN OF YARMOUTH, MAINE 5-Year Capital Improvement Plan For the Period of July 1, 2025 – June 30, 2030

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CAPITAL IMPROVEMENT AND INVESTMENT OVERVIEW

The Capital Improvement Program (CIP) schedule provides details of all proposed capital outlays for the next five years. Each outlay is allocated to the appropriate fund.

The plan includes individual investment schedules specific to each capital improvement fund. The entries show the fund balance at the beginning of the year, funding transfers, capital purchases, and the reserve balance at the end of the year. This schedule also includes any miscellaneous revenue and adjustments to the fund's balance or funding amount. The purpose of the Capital Expenditure Schedule is to ensure that funding and revenue adjustments are sufficient to cover the capital outlays each year and to maintain an adequately funded balance at the end of the five-year period.

Benefits of the Capital Improvement Program

The CIP offers significant benefits by providing a systematic approach to the programming of capital projects. These benefits include:

1. Focusing attention on community goals, needs, and capabilities.
2. Achieving optimum use of taxpayer dollars.
3. Guiding future growth and development.
4. Serving broader community interests over localized ones.
5. Promoting more efficient government administration.
6. Maintaining a sound and stable financial program.
7. Focusing attention on the condition of existing infrastructure.
8. Enhancing opportunities for participation in federal and state funding programs.

Workflow

- The Finance Department reviews all funds and reserves to ensure adequate funding and assess the impact on the mill rate.
- Town Administration and Department Supervisors meet to review purchases from the previous year and determine their impact on replacement schedules. Together, they will also verify that purchases are scheduled in the correct year.
- Finance staff and Administration assess whether the funding is sufficient to cover the items on the replacement schedule. If not, some items may be swapped or moved to subsequent years to ensure that all items are purchased within the current funding model.
- If the replacement item purchases exceed the available funding for a particular capital fund, Finance staff will review all capital funds to determine if reallocating funds between them is a viable option.
- As a last resort, Finance staff and Administration will consider increasing funding to ensure the plan is adequately supported.



CAPITAL IMPROVEMENT PLANNING AND POLICY

Introduction:

In accordance with Article V.10 of the Yarmouth Town Charter, I am pleased to present to the Town Council a draft report on the capital improvement and investment needs for the Town of Yarmouth's municipal (non-school) affairs for the five-year period beginning July 1, 2025.

This report is prepared or updated annually as part of a rolling 5-year forecast or proposal. The Capital Improvement Plan (CIP) is a planning and forecast document, but it does not have the power or authority to appropriate funds or authorize spending. Rather, it provides context for decision-makers to consider budget appropriations, seek grants and other funding sources, establish and allocate funds into Capital Reserve accounts, and evaluate potential debt issues.

The CIP provides a framework for the following administrative functions:

1. Estimating capital requirements.
2. Prioritizing capital improvements.
3. Scheduling projects over fixed periods with appropriate planning and implementation.
4. Developing a financing plan for proposed projects.
5. Coordinating activities between departments to meet project schedules.
6. Monitoring and evaluating the progress of capital improvements.
7. Informing the public of projected capital improvements.

A significant element of this CIP document is a tabular summary of proposed annual appropriations (General Fund budgets) into various capital reserves, from which most (but not all) capital investments are drawn for construction or implementation. Additionally, it proposes targets for specific dedicated revenue sources outside the General Fund, such as sewer user fees, ambulance service fees, state and federal grants, the sale of surplus assets, and cable TV franchise fees, to help offset the overall cost of investments to taxpayers.

A companion to the CIP is the long-range investment plan for Tax Increment Financing (TIF) projects, which are scheduled to be funded with TIF-designated revenue streams. Many of the TIF-funded projects are coordinated with the Town's General Fund projects to improve efficiency and to leverage greater state and federal funds and participation. The TIF



The Planning Board, in consultation with the Town Manager... shall prepare and submit to the town council, annually, a five-year capital program at least 120 days prior to the beginning of each budget year. The capital program shall contain such information as the town council may, from time to time, designate by order.

**Yarmouth Town Charter, Article V.
Sec. 10.**



development fund program is enacted separately and is appended to the plan for reference purposes.

In some instances, capital investment needs are identified and prioritized that exceed the town's funding capacity without incurring debt or other financing arrangements. To provide greater context and a more comprehensive understanding of the Town's overall capital investment strategy and fiscal obligations/challenges in funding that strategy, current and proposed future debt schedules are included. In many cases, the annual debt obligations (amortization) are proposed to be funded through various capital reserves; in other cases, the debt service is treated as a line item in the annual budget.

A series of non-lapsing Capital Reserve Accounts have been established to support a wide array of interdepartmental investments, including:

- Dam Inspections and Repairs
- Road Improvements and Paving
- Technology
- Historic Buildings
- Fire Rescue
- Town Trucks and Equipment
- Revaluation
- Wastewater
- Cousins Island Wharf
- Parks and Playgrounds
- Property Acquisitions
- Harbor and Waterfront
- Unemployment Compensation
- Merrill Memorial Library
- Town Buildings and Bridges
- Harbor Dredging
- Police Equipment
- Housing Support (Affordable Housing)
- Sidewalks
- Senior Tax Assistance Yarmouth (STAY)
- Environmental Health Reserve
- Climate Action Reserve
- Streetlight Reserve

Below are brief narratives for each of Yarmouth's Reserve Funds, including their missions, planned expenditures, and an indication of their fiscal constraints, if any.



Dams/Fish Passage: The Town has entered into a cost-sharing agreement with the Army Corps of Engineers to study river restoration options. With the U.S. Army Corps of Engineers' Section 206 Study of the Royal River nearly complete and remediation alternatives identified, the Town will soon commit to an implementation strategy. Significant state, federal, and private foundation funds have been identified to support future actions. If the Bridge Street and East Elm Street dam structures are removed, ongoing capital budgeting will not be necessary.

Road Improvements and Paving: The Town of Yarmouth maintains over 62 miles of roadway and related infrastructure, including sidewalks, drainage systems, bike lanes, and bridges. Over the past 20+ years, significant progress has been made in addressing the backlog of roadway reconstruction needs, thanks to increased investments, bonding, and leveraging grants. However, the work is ongoing, as new growth, additional traffic, and public demands for enhanced pedestrian and bicycle accommodations continue to evolve. The CIP outlines specific roadway treatments, funding needs, and sources, while acknowledging the constraints of available resources and the need for further improvements with additional funding and human resources.

Technology: The Town's technological equipment and platforms have been funded through Cable TV franchise fees, which have been dedicated to this purpose for several years. However, recent and pending FCC rule changes and market shifts for cable TV services may significantly reduce this revenue. A partial shift to annual appropriations began in FY20 to cover costs associated with TV and streaming equipment for meetings and the Log Cabin. The Town's technology needs will increase over time, but revenue sources are expected to decline. Starting in FY24, various operating departments began transferring small portions of their funds to the Technology Reserve to bolster its capacity and support hardware, software, and communications needs.

Historic Buildings: The Town owns the Old Meeting House on Hillside Street and has partnered with the Village Improvement Society (VIS) for nearly 70 years for its maintenance and operation. Following the dissolution of the VIS in 2020, the Town, along with the Yarmouth Historical Society, has taken steps to continue the building's care, including accepting a \$130,000 gift from the VIS in 2022. The Town's Historic Buildings Fund, currently contributing minimal annual funds, may need to be expanded as the Town considers its future role in historic preservation. This CIP highlights the need for further community discussion on how to invest in the preservation of the Old Meeting House and other historic properties in Yarmouth.

Fire Rescue Equipment: While we limit our planning horizon to five years, we sometimes look beyond that horizon to anticipate large fire apparatus purchases. The Town is using lease/purchase financing options to meet current fire and rescue equipment needs. Emergency Medical Service (EMS) billing revenues provide the funding for these lease payments but are not sufficient to replace larger fire apparatus, which typically have 20–25-year replacement schedules. As replacement costs increase, we will actively seek



grant opportunities to help cover the funding gap. Additionally, we are proposing general debt issuances.

The Town Council has directed a gradual increase in the amount of EMS billing revenue dedicated to the Fire-Rescue Reserve account, reducing the portion used for general fund property tax offsets.

Vehicle Fleet and Equipment: All municipal vehicles and equipment, except for those used by Yarmouth Fire Rescue and the School Department, are purchased and maintained through Yarmouth Public Works and the Equipment Fund. Departments are required to allocate annual funds within their CIP plans to contribute to this fund, which is managed by the Public Works Director. This system tracks vehicle and equipment needs, replacement costs, and maintenance expenses, creating a funded depreciation reserve. The approach allows for better long-term planning, smooths out budgeting fluctuations, and ensures that adequate funds are transferred to keep the Equipment Fund solvent and effective.

Revaluation: To ensure fairness in taxation, the Town periodically updates property values for homes, businesses, and land. While annual adjustments are made for new construction and other changes, the last full revaluation occurred in 2016, and over time, market conditions can create inequities in property assessments. A town-wide revaluation is needed periodically to bring all properties to 100% of current market value, rebalancing the tax burden. The Town is currently undergoing a statistical revaluation (effective April 1, 2025), using funds allocated through previous capital budgeting.

Wastewater: Under the current sewer fee revenue allocation formula, a portion of expected revenues will be credited toward property tax offsets, and the remainder will be dedicated to the Wastewater Capital Reserve. Over time, the Town will increase the amount dedicated to the Wastewater Capital Reserve and decrease the amount used for general fund tax support. Capital planning reveals that the replacement costs for the Rowe School Station in the coming years will exceed Reserve balances by a significant margin. Other wastewater processing equipment, pump stations, and sewer lines will also require continuous capital reinvestment.

In November 2024, the Town approved \$7.5 million in new financed debt to rehabilitate the Harbor Pump Station on Route 88. Due to the new debt service obligations, a portion of the Wastewater Capital Reserve will be used to reduce the debt service impact on the General Fund.

Cousins Island Wharf: In 2008, the Towns of Yarmouth and Chebeague amended the Wharf Use Agreement to improve bus and vehicle loading at the Wharf Head, including an MDOT-funded bus turning area. The towns agreed to jointly fund a capital reserve for wharf repairs, with Chebeague contributing 80% and Yarmouth 20%. This agreement has been honored, and the system has proven safer and less disruptive than the previous one. The accumulated balance of the fund is approximately \$427,000, in line with the



agreed-upon contributions, but it does not cover the parking lot, barge area, or floats at Pogy Shore.

Parks & Playgrounds (Including Conservation of Open Space Lands): Maintenance and replacement expenses for parks, playgrounds, buildings, and infrastructure could exceed available resources in the next five years. To address this, a gradual increase in annual appropriations to the capital reserve was initiated in FY20 and should continue. We will also pursue state/federal grant opportunities and private contributions to offset future costs. Impact fees on new development are being considered, with revenue dedicated to system improvements.

Harbor and Waterfront: Yarmouth's access to the tidal waters of Casco Bay provides significant economic, social, recreational, cultural, and environmental benefits. The town invests in facilities, equipment, and staff to ensure safe and equitable public access, manage shellfish harvesting, and support commercial and recreational marine activities. Funding is required for maintenance and improvements to five public onshore facilities, mooring spaces, equipment, and navigational aids, with a separate fund for dredging. The Harbor Master has proposed an ambitious plan that will need to be prioritized within the available budget, and the Town Council supports acquiring additional lands for recreational and commercial use. Many of these projects are eligible for TIF funding.

Unemployment Compensation: The Town of Yarmouth is self-insured for Unemployment Compensation, meaning it directly reimburses the Maine Unemployment Compensation program for approved claims. While historically, low unemployment and a stable workforce have kept the Town's unemployment reserve low, recent changes such as seasonal employees, multiple jobholders, and the impact of the COVID-19 pandemic have increased risks of uninsured claims. Despite these challenges, the Town's exposure remains small and is typically covered by an annual appropriation of less than \$10,000 to the Unemployment Reserve.

Merrill Memorial Library: The Library Reserve Fund is separate from other municipal reserves to respect the Library Board of Trustees' ownership and stewardship responsibilities. Despite significant investments in 1988, 2013, and some flood repairs in the early '90s, ongoing capital investments are needed for maintenance such as HVAC, air quality, brick pointing, and technology upgrades. While the investment needs are expected to remain relatively low and routine, the Library's evolving role in meeting community demands—especially regarding technology, special needs, and public expectations—requires continued attention and resources.

Landfill Closure: The Town has intended to fund a Landfill Closure Liability Reserve by dedicating punch card revenue receipts to this fund. However, other immediate capital needs for the transfer station have required those funds, leading to reduced appropriations into the Equipment Fund from Solid Waste. A partial shift to annual appropriations began in FY20 to cover future landfill closure and post-closure monitoring obligations. The Town Council implemented a PAYT trash management system in



January 2023, with pricing structured to cover future capital needs, including landfill closure, once the initial capital investment for the PAYT system is retired.

Town Buildings Maintenance Reserve: Historically, the Town Buildings and Maintenance Capital Reserve also included pedestrian trails, bridges, and boardwalks. In FY24, the Town bifurcated these expenses, with this Reserve Account focusing on buildings and a second account dedicated to bridge maintenance and replacement. The Buildings Capital Reserve covers several town-owned properties without designated capital reserve accounts, including Town Hall, the Log Cabin, the Public Works garage, and community centers. These properties require capital investments for repairs and upgrades, including roofs, parking lot paving, HVAC, and electrical work.

Complete Streets/Bicycle and Pedestrian Investments: The Town values “walkability” and “bike-ability” and has focused on Complete Streets concepts. Many complete street projects are funded through available Tax Increment Financing (TIF) revenues, MDOT/PACTS project matches, the sidewalk reserve, the Road Improvement Reserve, and Community Services Parks and Lands funds. An ambitious list of pedestrian/bike and Complete Streets projects is appended to this CIP. One notable project, the sidewalk extension on North Road, was initiated by local children and presents an excellent opportunity for the Town Council to engage with the community in the civic process, regardless of funding priorities.

Harbor and Channel Dredge: Maintenance dredging of the Royal River is a federal responsibility but may not always be prioritized. The Town has historically relied on future funding and priority through the Army Corps of Engineers for dredging projects. This CIP generally continues the Town’s practice of not funding (or only nominally funding) a reserve for future maintenance dredging, instead depending on federal support.

Police Equipment Reserve: Yarmouth Police Department relies on various technology and equipment, including radios, safety gear, investigatory tools, and cruisers, all of which must be regularly maintained, repaired, and replaced. To support this, the Town funds an annual appropriation to the Police Equipment Reserve, with cruiser funding transferred to the Town Equipment Reserve Fund. Federal or other matching grants, as well as occasional criminal asset forfeitures, may supplement this funding. The Town also planned to replace its aging analog radio system with a new digital network for improved reliability, but due to budget constraints, ARPA funds were used instead, as the FCC is expected to mandate the switch to digital in the future.

Bridge Reserve: In 2017, the Town cataloged all pedestrian and roadway bridges under 25 feet in length and identified capital maintenance needs for these bridges. Funding for bridge maintenance has now been segregated from the Building Maintenance Reserve, and allocations have been increased. The Davis Landing Bridge, a structurally deficient highway bridge over East Main Street, is estimated to cost \$1.5 million to replace. In November 2024, voters approved a bond referendum to replace the failing bridge. The



highway bridge on East Elm over the Royal River Sluiceway also shows signs of deterioration and may require work in the coming years.

Radio Equipment: The CIP calls for the replacement and upgrade of the Town's two-way radio communications for Public Safety and public works, including a switch to digital equipment. The expected cost is nearly \$300,000, with \$200,000 identified from ARPA funds to support this major upgrade. As no capital reserve exists for this purpose, funding will come from grants, direct budget appropriations, and the capital reserves for both police and fire-rescue equipment.

Property Acquisition Reserve: Funding for the Property Acquisition Reserve is often constrained by the need to reduce property tax burdens. The Town Council has occasionally funded this Reserve with proceeds from property sales, but this is not a long-term solution. Past Councils have considered implementing an impact fee on new residential development, with revenues dedicated to the Property Acquisition Reserve or the Parks and Recreation Reserve.

Athletic Fields: The CIP recognizes the need for improvements to the athletic fields at Yarmouth High School, but no funds are currently dedicated to this project. A proposal was priced out in 2023 but was abandoned as too expensive.

Due to the growing participation rates in Yarmouth's youth sports programs, competition for athletic field space is becoming more intense. The CIP acknowledges the need for additional athletic field space.

Community Center: The Town leased the Masonic Hall (20 Mill Street) and sublet it to Yarmouth Community Center Inc. (a local non-profit) with plans to build a new community center. With significant private funding, the current structure has received safety improvements and new finishes. A few remaining investments are needed for fire code compliance, air quality, accessibility, and utilities.

STAY Program Reserve: The STAY program (Senior Tax Assistance for Yarmouth) was established in 2017 to provide a "circuit breaker" property tax refund program for qualified seniors. The Town Council may consider changes to the eligibility standards, in order to broaden the program's impact locally.

Environmental Health Reserve: The Environmental Health and Hazards Reserve Fund was established in June 2019 with an initial appropriation of \$200,000 to address environmental health risks, primarily related to Brown Tail Moth infestations. In July 2020, \$100,000 was transferred from the fund to the Road Improvement Reserve, leaving a balance of \$100,000 for its original purpose. As of now, \$109,000 remains in the fund, with plans to use part of it to address Brown Tail Moth infestations in town trees and public lands in the spring of 2024.

Climate Action Reserve: In 2024, the Town Council adopted the community's first-ever Climate Action Plan. In preparation for this document, the Town established the Climate



Action Reserve to fund capital projects that support the Town's ambitious carbon reduction goals.

Streetlight Reserve: In June 2022, the Town Meeting established a Street Lighting Capital Reserve Fund to replace, upgrade, expand, or enhance municipal roadway and public area lighting for improved energy efficiency, public safety, and aesthetics. The Town appropriated an initial \$5,000 for FY 23, with an additional \$5,000 to be added annually to the fund.

Affordable Housing Reserve: The Town of Yarmouth established a Housing Assistance Reserve Fund in June 2006, initially funded by lease payments from a cell tower. Over the years, the fund has supported various housing-related initiatives, including energy assistance, the STAY program, and services for seniors. Recently, the Town Council approved the sale of the lease for a 99-year period, contributing \$350,000 to the reserve. Starting in FY 22, housing program costs are covered in the annual budget, and a new Affordable Housing Committee has been formed to develop a strategy for promoting affordable housing, with expenses eligible for funding through Yarmouth's TIF Districts.



ADDITIONAL CAPITAL DEMANDS AND CONSIDERATIONS

Yarmouth has been successful in planning and investing in capital projects, strengthening the town's infrastructure and sustainability. However, the increasing pressure on operational and staffing capacities has not been fully addressed. Many investments made between the 1950s and 1980s are nearing the end of their service life and require maintenance and updates. The town has also added new open spaces and invested in various public resources, such as buildings, parks, and infrastructure. Additionally, growing demands related to equity, climate action, social services, and municipal management have added to the burden. To continue delivering high-quality public services, Yarmouth needs to prioritize both staffing and operational budgets alongside its capital plans, as the town's resources are stretched thin in several areas. Examples include:

- Departmental Staff Support - Human Resources & Accounting
- Parks and Maintenance Staff & Equipment
- Highway Maintenance (special consideration for winter maintenance of roads, sidewalks and public parking lots)
- Library Hours, Staffing & Parking
- Building Maintenance/Custodial & Public Meeting Support
- Paramedic/Firefighter Staffing & Coverage
- TV Equipment/Camera Operations/Scheduling/Programming/Maintenance
- Police Coverage, Traffic Details & Speed Enforcement
- Plan Review & Permit Management
- IT Support and Cyber Security
- Senior/Social Services Coordination and Programming
- Town Council Administrative Support, Communications, Scheduling & Record Retention
- Insurance, Risk Management, Workplace Safety & Employee Training Compliance
- Technology Innovation – AI Alternatives

Numerous suggestions and ideas have been offered by citizens over time, highlighting work and concerns yet to be addressed. This list serves as a reminder, not a "wish list," of potential priorities that may need further reflection, public discussion, and strategic response. The items are not listed in order of priority, and not all may require capital expenditure or action. Examples include:

- Climate Action Plan – Community Resiliency
 - Impacts on coastal bluff erosion, access to Cousins and Littlejohn Islands, sea level rise.
- Significant Waterfront Access and Boating Improvements
- Future Dredging



- Off Leash Dog Park
- Parks, Open Space, Water Access & Conservation Land Acquisitions
- Affordable/Workforce Housing Development
- Improved Universal Broadband Access and Cell Phone Coverages
- Riverside Cemetery Vault
- Local Response to Greater Portland's Homelessness Population & New Mainers
- Preservation of Rural Character
- Public Art Installation
- Traffic Management
- Wyman Station Succession Planning/ CMP Transmission Corridor Planning
- Regionalization Opportunities
- Complete Streets/ Vision Zero Improvements
- Public Works Facility Expansion (Phase II)
- Municipal Swimming Pool, Pump Track, Pickleball Courts
- Rails to Trails/Rails with Trails
- Groundwater/Aquifer Protection Strategies (regional)
- Main Street Streetscape Improvements (Phase 2 – Phase 7)
- Harbor Improvements – Public Amenities
- Working Waterfront/Aquaculture Public Equipment
- State and Federal Bridge Replacement

This Plan identifies projects that may require debt instruments such as bonds or leases. While it aims to provide a long-term fiscal framework, the plan is dynamic and will be updated regularly to address new demands, ideas, mandates, or changes in the economy, environment, or community. Despite this, it is important to anticipate and prepare for known challenges in the coming years. Potential projects that may require debt strategies include:

- Climate Action Investments
- Royal River Pump Station Replacement (and line capacity upgrade)- preliminary construction cost estimate of \$6,000,000.
- Harbor and Channel Dredging (if not federally funded)- Cost not yet determined, \$2,000,000*. used for discussion placeholder.
- Royal River Restoration (Dam Removals or Other Actions)
- Yarmouth Community Center (20 Mill Street)
- Landfill Closeout (Cost and Dates Not Determined)
- Formal Public Meeting Space/Council Chambers/Public Voting
- Town Office Expansion
- Parks, Playgrounds, Trails and Bridges Maintenance & Repair
- Spear Farm Barn Demolition and Replacement
- Land Acquisitions and Waterfront Recreational Access



DAM MAINTENANCE RESERVE

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

The Town owns and is responsible for maintaining two dams on the Royal River: one near Bridge Street and the other upstream of East Elm Street. Over the past decade, there has been ongoing debate regarding the removal or modification of these dams and their associated fish ladders. In August 2020, the US Army Corps of Engineers released two preliminary assessments to determine the potential federal involvement (subject to funding). These studies, conducted under different sections of the federal Water Resources Development Act (WRDA), included one under Section 1135 to assess the removal of dredge materials containment dikes near the harbor mooring field, and another under Section 206 to explore federal interests in restoring the river's natural flow and fish passage at the two dams. Summary reports of both studies are included in this appendix. In January 2021, the Town Council voted to proceed with the Section 206 Study and allocated funds for its initial phases. The Town is now awaiting the Army Corps to complete the baseline hydrological modeling.

Over the past two years, the Town has worked collaboratively with the US Army Corps of Engineers to complete a draft Section 206 study of the Royal River. In the study, the Corps identified their Tentatively Selected Plan (TSP), which is the most cost-effective restoration alternative, considering various community impacts. The TSP includes removing the Bridge Street Dam entirely, modifying Middle Falls to ensure the required water flow, and removing 120 feet of the right descending bank of the East Elm Street Dam. If endorsed, or if locally preferred alternatives are selected that result in the full removal of the East Elm Street Dam, the financial impacts of continued operations and management would be eliminated. This CIP assumes that the Town Council will endorse the US Army Corps of Engineers' Tentatively Selected Plan, or a modified plan with additional local measures to ensure continued water flow around Gooch Island.

The Yarmouth Town Council is committed to pursuing restoration efforts without impacting the General Fund, planning instead to acquire state, federal, and/or foundation grant funds.



ROAD IMPROVEMENTS & PAVING

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Town Manager's Proposal	\$740,000	\$750,000	\$750,000	\$850,000	\$850,000	\$3,940,000
Other Sources (MDOT)	\$82,000	\$82,000	\$82,000	\$82,000	\$82,000	\$410,000

The Town of Yarmouth maintains over 62 miles of roadway, including sidewalks, drainage structures, utilities, bike lanes, parking areas, signage, lighting, and more. Over the past 20+ years, our goal has been to address the backlog of reconstruction needs and move towards a 12-year cycle for overlay pavement maintenance. Significant progress has been made through bonded indebtedness, increased appropriations, TIF funds, MDOT and PACTS grants, and private donations (notably for the Beth Condon Pathway and Ped/Bike Infrastructure). Despite this, ongoing maintenance investments are needed as growth, increased traffic, and public demand for more pedestrian and bicycle accommodations continue to raise expectations.

The CIP outlines a detailed list of roadways needing treatments, from full reconstruction to simple overlays, along with funding needs and sources. The plan prioritizes projects within funding constraints and assumes more progress could be made with additional resources. To address the growing workload, the Town has added a project manager for planning and supervision.



TECHNOLOGY

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$82,000	\$82,000	\$100,000	\$100,000	\$100,000	\$464,000
Department Transfers	\$25,000	\$25,000	\$26,000	\$26,000	\$26,000	\$128,000
Other Sources (Franchise)	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000

The Town has numerous technological investment needs, including replacements, upgrades, software licenses, hardware, new applications, and networking costs, which are generally not covered in the operating budget. There is also a lack of clarity on which technology costs should be funded through the capital reserve program versus departmental operations. A priority for the Town Council is to fund local cable television equipment and operations through the technology reserve, including cablecasting, video meeting support, archiving, live streaming, and social media announcements.

These growing demands exceed available funding and staffing resources. Key technology needs include financial and payroll systems, mapping/GIS, phone systems, office equipment, radio equipment, building control systems, and local TV channel coverage. Technology funding relies on cable franchise fees, but market shifts and changes in federal law have raised concerns about the reliability of this revenue. To address future shortfalls, the Town has added supplemental appropriations in recent years, but projected expenses still exceed revenue, necessitating either budget cuts or further increases in appropriations.



HISTORIC BUILDINGS

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Other Sources (VIS)	\$4,000	\$4,000	\$3,000	\$3,000	\$3,000	\$17,000

The Town owns the Old Meeting House on Hillside Street and has partnered with the Village Improvement Society (VIS) for nearly 70 years for its maintenance and operation. The Town contributes to a capital reserve fund for historic buildings, primarily used for projects like painting, sill work, and preservation, often matched by VIS contributions. However, in 2020, the VIS decided to dissolve, a significant loss for Yarmouth. The VIS is working with the Town and the Yarmouth Historical Society to distribute its assets and continue its legacy. In 2021, the Town Council accepted a gift of capital funds from the VIS and entered a partnership with the Yarmouth Historical Society for the Old Meeting House's care.

With the dissolution of the VIS, the Town should consider future investments and commitments to historic preservation. While this CIP does not propose a new direction for the Historic Building Fund, it flags the issue for community discussion. The CIP recommends maintaining traditional funding levels of \$5,000 per year while inviting public input on historic preservation efforts, including other historic properties. The growth from the VIS gift should generate additional funds for preservation work.



FIRE AND RESCUE EQUIPMENT

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$0	\$0	\$0	\$0	\$0	\$0
Other Sources (Fees)	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000

The Town of Yarmouth operates a combined Fire and EMS Service (Yarmouth Fire Rescue or YFR), supported by community volunteers and a growing professional staff. Recent investments include a new Fire and Police Public Safety Building with an Emergency Operations Center and a new Fire-Training Facility at the Transfer Station. In addition to these facility upgrades, the Town focuses on maintaining the right mix of firefighting, emergency response, and ambulance equipment. A detailed replacement schedule is planned years in advance and adjusted as needed.

Funding for equipment replacement comes from ambulance service fees. The first \$280,000 in EMS fees is credited to the General Fund for property tax relief, with any additional funds (around \$70,000) directed to the YFR Equipment Reserve. The amount can vary each year, and federal and state grants are sought to support emergency response capabilities. The Equipment Reserve also covers the purchase of firefighter and medical equipment, such as turnout gear, radios, and SCBA bottles.

The CIP process helps the Town Council assess whether EMS fees should be adjusted to meet equipment funding needs, with corresponding changes to the General Fund Revenue budget. This CIP proposes shifting resources to the Fire-Rescue Reserve Fund by dedicating the first \$100,000 (in FY 23, with annual increases) to the Reserve, with the remainder going to the General Fund.



VEHICLE FLEET AND EQUIPMENT

		FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
	Manager's Proposal	\$290,000	\$300,000	\$310,000	\$320,000	\$320,000	\$1,540,000
Dept. Transfers	Parks	\$62,000	\$65,000	\$65,000	\$65,000	\$70,000	\$327,000
	Solid Waste	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
	Police	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
	Wastewater	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$325,000
	Harbormaster	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$20,000
	Animal Control	\$0	\$0	\$0	\$0	\$0	\$0

All trucks, vehicles, excavators, specialty construction equipment, mowers, tractors, and similar assets (excluding Yarmouth Fire Rescue apparatus and School Department equipment) are purchased and maintained through Yarmouth Public Works and the Equipment Fund. Each department or program is required to budget annually within their own CIP plans and capital reserve funding requests, transferring funds to the Equipment Fund to ensure a pool of resources for all municipal needs.

The Public Works Director maintains an inventory of vehicles and equipment, tracking purchase and replacement costs, major maintenance expenses, and life cycle planning schedules. This helps anticipate when vehicles like trucks, cruisers, and backhoes will need major investments for life extension or replacement. From this, a funded depreciation reserve is established. This program works well, enabling department heads and mechanics to plan for optimal equipment value and life cycle, rather than trying to fit purchase decisions into single-year budget constraints.

Each department's vehicle and equipment needs are tracked separately to ensure they are paying an appropriate share annually. This approach smooths out budget fluctuations and tax rate management by examining average expenditure needs over 5–10 years. It also allows management to assess cumulative balances to ensure the right amount is appropriated and transferred annually to keep the Equipment Fund solvent and effective.



REVALUATION

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$5,000	\$25,000	\$50,000	\$50,000	\$75,000	\$205,000

Taxpayer equity, good management, and the law all require the Town to periodically update its property values for homes, businesses, and land for taxation purposes. While adjustments are made annually for new construction, remodeling, subdivisions, or land splits, all assessments are based on market conditions as of April 1, 2016, the effective date of the last revaluation. Over time, market conditions influence different properties based on factors like type, neighborhood, architecture, or other market features. This can create inequities where properties are not taxed in proportion to their current fair market values.

If all properties were taxed at 80% of their fair market value, there would be no inequity. However, if some properties are taxed at 70% while others are taxed at 90%, fairness is compromised.

Occasionally, a town-wide revaluation program is necessary to adjust 2016 values and bring all assessments to 100% of their current value. When these valuation changes occur, properties that were assessed too low will increase, and those assessed too high will decrease. The tax rate is then adjusted to generate the same total tax revenue as before (with some variations due to budget changes), redistributing the tax burden more fairly across all property owners.

Working with Cumberland County Regional Assessing and VISION Government Solutions, the Town is currently evaluating property values through a statistical revaluation. This will adjust current values to 100% of market conditions. Given our current revaluation efforts, the CIP projects a modest investment into the Revaluation Reserve Account.



WASTEWATER RESERVE

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$0	\$0	\$0	\$0	\$0	\$0
Connection Fees	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Sewer Fees	\$715,000	\$715,000	\$715,000	\$715,000	\$715,000	\$3,575,000

The Yarmouth Water Pollution Control Department is responsible for operating and maintaining the Town's wastewater infrastructure. This includes a 1.31 MGD wastewater treatment plant on Whitcomb's Way that processes approximately 830,000 gallons per day, a Rapid Drain Sand Filter on Cousins Island serving 40 homes, 30 wastewater pump stations, 40 miles of gravity sewer lines, 20 miles of low-pressure sewer lines, 800 manholes, 10 permanent electrical generators at select pump stations, and 3 portable trailer-mounted generators. The Whitcomb's Way facility also composts biosolids, generating over 800 tons of sludge annually, which is now trucked to Massachusetts for composting and land application.

The wastewater system is funded through a combination of sewer user fees and property tax collections. It is a capital-intensive program, with infrastructure that includes century-old pipes, 30 pump stations (many over 40 years old), and a treatment plant first built in the 1960s and last upgraded in 1992.

The Town Engineer and Wastewater Superintendent develop long-term plans and cost estimates for maintaining and upgrading the system. While some components can be maintained with modest capital efforts, all parts of the system will eventually reach the end of their useful life and require replacement. For example, replacing major components, such as a large pump station or treatment equipment, can cost hundreds of thousands or even millions of dollars, making careful planning and budgeting essential.

In addition to maintaining equipment to ensure reliable sewage treatment, the regulatory framework and treatment standards continue to evolve. New treatment methods are being developed as we better understand the environmental impacts of treated waste discharges and emerging contaminants, such as heavy metals and PFAS (forever chemicals). The department must stay vigilant and be prepared to adopt more complex and costly treatment processes to meet these evolving challenges.



COUSINS ISLAND WHARF

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$6,462	\$6,720	\$6,989	\$7,268	\$7,559	\$34,998

This is the Yarmouth 20% match only. Chebeague the remaining 80%

In 2008, the Towns of Yarmouth and Chebeague amended the Interlocal Contract known as the Wharf Use Agreement, originally established with the Town of Cumberland until Chebeague became a separate municipality in July 2007. This amendment aimed to improve bus and vehicle loading and unloading at the Wharf Head, including the creation of a bus turning area funded by MDOT.

The two towns agreed to jointly establish and fund a capital reserve for repairs to the wharf and the bus turning area, with Chebeague contributing 80% and Yarmouth contributing 20% based on an agreed formula. Both parties have honored this agreement and intend to continue doing so. Despite neighborhood complaints about ferry and bus activities, particularly the mandatory back-up alarms on buses, the current system has proven to be much safer and less disruptive than the previous arrangement, which required buses to back up all the way to or from the Pogy Shore access road.

Appendix I includes the relevant excerpt from the agreement and the contribution formula. The estimated accumulated balance of \$427,000 aligns closely with the formula projections, even though the formula assumed interest earnings of 4.2% (a challenging economic assumption given the circumstances in 2008).

This fund does not cover the parking lot or barge area at Pogy Shore, nor the floats and ramps at the Wharf.



Appendix I

*The Town of Yarmouth shall maintain a reserve fund for the sole purposes of providing for the maintenance, capital repairs and eventual replacement of the Cousins Island dock and/or the improvements to Wharf Road contemplated in the above referenced MDOT PIN 7871.00.

Both the Town of Chebeague and the Town of Yarmouth shall annually pay into the fund in accordance with a schedule of payments detailed in Exhibit A attached to this Agreement and made a part hereof. The initial payments shall be due November 30, 2009 and annually thereafter on or before the last business day in November. Funds held in the replacement reserve by the Town of Yarmouth under a predecessor agreement with the Town of Cumberland shall be carried forward and included in this capital reserve.

In the event that the need to repair or replace the Cousins Island dock arises, Yarmouth shall repair or replace the dock and Wharf Road improvements as may be necessary; provided, however, that Chebeague Island's obligation to provide funding for replacement facilities shall not exceed an amount equal to its proportionate share of facilities of the same size and of the same design and materials as the present dock, and Wharf Road improvements contemplated in MDOT PIN 7871.00 unless the parties specifically agree otherwise. In the event that the funds available in the said reserve fund may be insufficient to cover the costs of the repair or replacement, Chebeague Island shall pay to Yarmouth an amount equal to 80% of the costs in excess of the funds available in the reserve fund, prior to the commencement of necessary repairs or replacement. The Town of Yarmouth will provide an annual accounting of the sums expended for maintenance and/or replacement of the Cousins Island dock to the Town of Chebeague Island.

The payments made to the Town of Yarmouth by the Town of Chebeague Island pursuant to the provisions of this paragraph shall be in lieu of any schedule of docking fees, user fees, or similar fees, charges, taxes, or other monetary assessments that the Town of Yarmouth might otherwise be entitled to impose upon the Chebeague Transportation Company or its passengers for the use of the Cousins Island dock. The Town of Yarmouth shall be responsible for funding the remaining normal and anticipated costs associated with the maintenance and replacement of the Cousins Island dock and of the Town of Yarmouth's ramp and float to be installed on the Cousins Island dock.

The Town of Chebeague Island shall continue to maintain sole possession of the ramp and float already installed on the northerly side of the Cousins Island dock and shall be solely responsible for all costs associated with the maintenance and eventual replacement of said ramp and float. The Town of Chebeague Island agrees that any payment hereunder will not create any ownership interest in the Cousins Island dock for the Town of Chebeague Island.

The Town of Chebeague Island shall manage and control the use of ramp and float on the northerly side of Cousins Island dock consistent with the limitations and terms of this agreement.



PROPOSED CAPITAL REPAIR REPLACEMENT RESERVE FUND					WHARF ROAD TURNAROUND AREA AND PIER			
Original Cost- \$900,000								
Planned Depreciation period- 35 years								
Planned Depreciation amount- 50%								
Assume construction cost inflation allowance- 3.5%/year								
Assume Reserve Fund Investment Return at 4.2%								
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Exhibit A to the Wharf Use Agreement of the Town of Yarmouth and the Town of Chebeague Island dated October 23, 2008 </div>								
Constr. Cost	Inflator	Annual Contribution from Chebeague	Annual Match from Yarmouth	Total Cont.	Cumulative balance	Interest Earned on Invested Funds	Cumulative Balance Total	
	3.50%	November				4.20%		
		(add 4% per year)	20%	100%				
		80%						
\$450,000	2009	\$15,000	\$104,000	\$119,000	\$119,000	\$4,998	\$123,998	FY 10
\$465,750	2010	\$14,352	\$3,588	\$17,940	\$136,940	\$5,751	\$142,691	FY 11
\$482,051	2011	\$14,926	\$3,732	\$18,658	\$155,598	\$6,535	\$162,133	FY 12
\$498,923	2012	\$15,523	\$3,881	\$19,404	\$175,002	\$7,350	\$182,352	FY 13
\$516,385	2013	\$16,144	\$4,036	\$20,180	\$195,182	\$8,198	\$203,379	FY 14
\$534,459	2014	\$16,790	\$4,197	\$20,987	\$216,169	\$9,079	\$225,248	FY 15
\$553,165	2015	\$17,461	\$4,365	\$21,827	\$237,996	\$9,996	\$247,991	FY 16
\$572,526	2016	\$18,160	\$4,540	\$22,700	\$260,695	\$10,949	\$271,645	FY 17
\$592,564	2017	\$18,886	\$4,722	\$23,608	\$284,303	\$11,941	\$296,244	FY 18
\$613,304	2018	\$19,642	\$4,910	\$24,552	\$308,855	\$12,972	\$321,827	FY 19
\$634,769	2019	\$20,427	\$5,107	\$25,534	\$334,390	\$14,044	\$348,434	FY 20
\$656,986	2020	\$21,244	\$5,311	\$26,556	\$360,945	\$15,160	\$376,105	FY 21
\$679,981	2021	\$22,094	\$5,524	\$27,618	\$388,563	\$16,320	\$404,883	FY 22
\$703,780	2022	\$22,978	\$5,745	\$28,723	\$417,285	\$17,526	\$434,811	FY 23
\$728,413	2023	\$23,897	\$5,974	\$29,871	\$447,157	\$18,781	\$465,937	FY 24
\$753,907	2024	\$24,853	\$6,213	\$31,066	\$478,223	\$20,085	\$498,309	FY 25
\$780,294	2025	\$25,847	\$6,462	\$32,309	\$510,532	\$21,442	\$531,974	FY 26
\$807,604	2026	\$26,881	\$6,720	\$33,601	\$544,133	\$22,854	\$566,987	FY 27
\$835,870	2027	\$27,956	\$6,989	\$34,945	\$579,079	\$24,321	\$603,400	FY 28
\$865,126	2028	\$29,075	\$7,269	\$36,343	\$615,422	\$25,848	\$641,270	FY 29
\$895,405	2029	\$30,237	\$7,559	\$37,797	\$653,219	\$27,435	\$680,654	FY 30
\$926,744	2030	\$31,447	\$7,862	\$39,309	\$692,527	\$29,086	\$721,614	FY 31
\$959,180	2031	\$32,705	\$8,176	\$40,881	\$733,409	\$30,803	\$764,212	FY 32
\$992,752	2032	\$34,013	\$8,503	\$42,516	\$775,925	\$32,589	\$808,514	FY 33
\$1,027,498	2033	\$35,374	\$8,843	\$44,217	\$820,142	\$34,446	\$854,588	FY 34
\$1,063,460	2034	\$36,789	\$9,197	\$45,986	\$866,128	\$36,377	\$902,505	FY 35
\$1,100,681	2035	\$38,260	\$9,565	\$47,825	\$913,953	\$38,386	\$952,339	FY 36
\$1,139,205	2036	\$39,790	\$9,948	\$49,738	\$963,691	\$40,475	\$1,004,166	FY 37
\$1,179,077	2037	\$41,382	\$10,346	\$51,728	\$1,015,418	\$42,648	\$1,058,066	FY 38
\$1,220,345	2038	\$43,037	\$10,759	\$53,797	\$1,069,215	\$44,907	\$1,114,122	FY 39
\$1,263,057	2039	\$44,759	\$11,190	\$55,949	\$1,125,164	\$47,257	\$1,172,421	FY 40
\$1,307,264	2040	\$46,549	\$11,637	\$58,187	\$1,183,350	\$49,701	\$1,233,051	FY 41
\$1,353,018	2041	\$48,411	\$12,103	\$60,514	\$1,243,864	\$52,242	\$1,296,107	FY 42
\$1,400,374	2042	\$50,348	\$12,587	\$62,935	\$1,306,799	\$54,886	\$1,361,684	FY 43
\$1,449,387	2043	\$52,362	\$13,090	\$65,452	\$1,372,251	\$57,635	\$1,429,885	FY 44
\$1,500,116	2044	\$54,456	\$13,614	\$68,070	\$1,440,321	\$60,493	\$1,500,814	FY 45
\$104,000	<i>Bal Fwd from Cumberland/Yarmouth reserve assumed</i>							

* Excerpt of the 2008 Joint Agreement with the Town of Chebeague regarding the capital reserve account.



PARKS AND PLAYGROUNDS

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$215,000	\$215,000	\$215,000	\$220,000	\$220,000	\$1,085,000
Other Sources (Grants)	\$230,000	\$65,000	\$0	\$0	\$0	\$295,000

Yarmouth Community Services (YCS) manages a wide range of recreational and athletic facilities, including tennis courts, parks, lawns, garden areas, wooded trails and bridges, open spaces, playgrounds, and other areas for recreation and relaxation. YCS also provides numerous programs and events for people of all ages. In addition to maintaining the school's outdoor facilities, YCS oversees various other locations for non-school recreational activities and respite. Master plans for many of the Town's open space areas have been developed or updated, though they are too extensive to list here.

YCS is also responsible for maintaining the trails in open space parks, including several pedestrian bridges with varying levels of complexity and engineering. For larger-scale capital maintenance projects, including these bridges, responsibility is assigned to the Town Engineer and funding is provided through the Municipal Buildings and Bridges Reserve Fund, rather than through the Parks Department.

Along with maintaining existing facilities, YCS and the Town must address the ongoing demand for additional recreational spaces and the preservation of open space. This includes requests for more athletic fields, courts, small urban parks, landscaping improvements at parks and playgrounds, a dog park, water access points, and conservation lands. The demand for outdoor spaces, including parks and trails, surged in Yarmouth and across Maine during the COVID-19 pandemic, when travel and social interaction were restricted. The importance of parks and open spaces became increasingly clear to many Yarmouth residents during this time of social distancing.



PROPERTY ACQUISITION RESERVE

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$15,000	\$25,000	\$25,000	\$25,000	\$25,000	\$115,000

For many years, the Town funded a reserve account to provide flexibility and opportunities for acquiring real property for parks, open space, water access, and occasionally for municipal purposes or public projects. However, due to tightening budgets and tax rate concerns, contributions to the Property Acquisition Reserve have dwindled over the past 10-15 years. While occasional small appropriations are included in the annual capital plan, the Town Council has also agreed to dedicate some proceeds from the sale of Town real estate to this reserve fund.

A more recent idea has been proposed to impose a Development Impact Fee on developers, businesses, or subdivisions, with the fees dedicated (in whole or in part) to the Property Acquisition Reserve. While the Town Council has shown some interest in this approach, no formal endorsement or policy has been developed yet.

Since property tax funding for new acquisitions remains a significant obstacle, the Reserve is now seen as providing the Town with working capital to seize strategic, important opportunities when they arise. These Reserve Funds could be used to cover the substantial pre-acquisition costs, such as options and option consideration, surveys, appraisals, environmental assessments, title examinations, grant matching funds, and negotiations for purchase agreements. Essentially, there are significant upfront costs involved in advancing property acquisition opportunities. Without the ability to invest in these preliminary steps, the community may miss out on opportunities even if private or government grant funding becomes available.



HARBOR AND WATERFRONT

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$45,000	\$31,500	\$31,500	\$60,000	\$60,000	\$228,000
Other Sources (TIF)	\$25,000	\$0	\$0	\$0	\$0	\$25,000

Yarmouth’s access to the navigable tidal waters of Casco Bay provides significant economic, social, recreational, cultural, and environmental benefits to the Town. We invest in facilities, equipment, staff, and programs to ensure safe, fair, and healthful public access to these waters and public facilities, including the Town Harbor, Madeleine Point, Littlejohn Island, Wharf Road, and Old Town Landing Road off Princes Point. Additionally, we manage shellfish harvesting resources to ensure safety, health, and sustainability, including the enforcement of harvesting rules and conservation restrictions.

Management resources are required to oversee the fair distribution of limited mooring and parking spaces, support commercial marine industries, manage aquaculture leases, and ensure safe and responsible recreational activities, both from shore and on the water.

Funding is needed for the five onshore public facilities, boat/trailer equipment, and support for both police and navigational operations, as well as emergency response services for boaters in distress. Navigational channel markers, floats, ramps, and docks experience heavy use and are subject to significant wear and tear. The Harbor and Waterfront Reserve funds are used to anticipate capital needs and cover occasional professional services, including engineering, environmental assessments, and surveys for planning projects and improvements.

The Harbor Master has submitted an ambitious set of proposals, which will require prioritization within the available fiscal resources. The Town Council also supports efforts to acquire additional lands and facilities for both boating and non-boating recreational and commercial uses and access.

In recent years, a significant amount of funding has been allocated through the Town’s Tax Increment Financing (TIF) district to support ongoing enhancements to the working waterfront.

A separate fund is also maintained to support harbor and navigational channel maintenance, (dredging).



UNEMPLOYMENT COMPENSATION

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$14,973	\$14,473	\$13,973	\$13,473	\$13,473	\$70,365

The Town of Yarmouth is self-insured for Unemployment Compensation, meaning the Town does not pay an insurance premium. Instead, it is a direct reimbursement employer to the Maine Unemployment Compensation program for all approved claims. This requires the Town to reserve funds for future claims not covered by the budget or insurance protections. For over 40 years, the community has experienced low unemployment levels, and the Town has had a highly stable municipal workforce. There are some seasonal employees, occasional shifts in municipal priorities, and relatively low demands on the unemployment reserves. However, this situation is changing. Employees may hold multiple jobs, which puts the Town at risk not only for unemployment claims related to Town employment but also for claims from other employers. The uncertainties and instability caused by the COVID-19 pandemic have further complicated budget and hiring commitments, increasing the risk of uninsured unemployment claims.

Despite these challenges, the exposure remains relatively small and is usually covered by an annual appropriation to the Unemployment Reserve of less than \$10,000. While this situation warrants monitoring, it does not present a significant risk to the Town.



MERRILL MEMORIAL LIBRARY

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000

This reserve fund is similar to the Municipal Buildings and Bridges Maintenance Reserve (see Appendix I-P) but is kept separate to honor the distinct "ownership" and stewardship responsibilities of the Library Board of Trustees.

Significant investments were made in this 1904 building in 1988 and 2013, with additional flooding repairs in 1991-92 following Hurricane Bob. Nonetheless, ongoing capital investments are needed for HVAC, air quality, brick pointing, carpets, technology, security and communications, interior painting, furnishings, and to meet evolving public needs and expectations.

Historically, investment needs have been relatively low. However, the facility is beginning to show signs of disrepair, particularly with its HVAC systems. It is essential not to underestimate the extent to which this building—and its staff—are valued by the community, nor the pace at which modern libraries must adapt to meet the changing needs of a rapidly evolving community, including technological advancements, shifting social and cultural expectations, special needs populations, and the expanding role of libraries in community engagement and processes.



SOLID WASTE AND RECYCLING

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$70,000	\$70,000	\$70,000	\$75,000	\$75,000	\$360,000
Other Source (PAYT)	\$340,000	\$340,000	\$340,000	\$340,000	\$340,000	\$1,700,000

The Town Council approved a major investment in the Transfer Station and Recycling Center, constructed in 2022, coinciding with the implementation of a Pay-As-You-Throw program. The improvements to the Transfer Station and Recycling Center, along with the Pay-As-You-Throw program, have resulted in a continued reduction in household trash tonnage and an increase in recycling rates. As we continue to monitor solid waste trends, capital needs at the facility may increase.

It is also important to note that the Town must plan for future liabilities related to the closure, capping, and environmental monitoring of the landfill areas at the facility. Although not a fully engineered projection, the Town estimated in 2019 that the future liability cost would be \$1,200,000, potentially spread over 30 years.



TOWN BUILDINGS

Municipal Buildings	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$60,000	\$70,000	\$70,000	\$80,000	\$90,000	\$370,000
Other Source (WMSS)	\$35,000	\$0	\$0	\$0	\$0	\$35,000

Municipal Bridges	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$50,000	\$50,000	\$50,000	\$60,000	\$60,000	\$270,000

The Town Engineer is responsible for inspecting and monitoring town buildings and bridges (with spans less than 20 feet) to ensure that adequate resources are reserved to maintain these assets in a safe, accessible condition, while also ensuring they are energy-efficient and sustainably preserved for maximum public value. These buildings include, but are not limited to, the Town Hall, Log Cabin, YCS office trailer, East Main Street Community House, Cousins Island Community House, Knaub House on North Road, Town Garage, Old Meeting House, Yarmouth Public Safety Building, Yarmouth Fire-Rescue Training facilities and classrooms (at the transfer station), Salt Shed, Transfer Station buildings, Parks Department Buildings (McCartney and East Elm), Little League facilities, Camp SOCI, West Main Street school buildings, Harbor Master Building, cemetery garage and office, Merrill Memorial Library, pump stations, and wastewater treatment structures. The Town Engineer also advises the Yarmouth School Department on its buildings and structures. Additionally, this Reserve covers capital expenses for 12 pedestrian bridges and 2 vehicular bridges for which the town is responsible.

With the recent bond approval in November 2024, funds have been secured to replace the Davis Landing Bridge on East Main Street. This funding helps alleviate the capital pressure on the Town Bridges Reserve. However, municipal buildings have historically been underfunded. This CIP acknowledges the need for increased capital allocation for these buildings.



PACTS & MDOT PROJECT MATCH FUND

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$600,000
Other Sources (TIF)	\$0	\$80,000	\$0	\$0	\$0	\$80,000

In accordance with federal law, Yarmouth is part of the Portland Area Comprehensive Transportation System (PACTS), which is now a subset of the Greater Portland Council of Governments (GPCOG). Certain regionally significant and federally designated roads, which are the local responsibility, are eligible for state and federal assistance through PACTS. In Yarmouth, these roads include Route 1, Route 88, Route 115 (Main Street), York and School Streets, North Road, and Gilman Road (Attachment II). The Town is not responsible for the Interstate system or its on/off ramps, but it is otherwise responsible for all public highways. MDOT is responsible for all bridges with spans greater than 20 feet, but the Town often seeks to have MDOT bridge work “upgraded” to accommodate Yarmouth’s plans for pedestrian and bike travel, which usually requires the Town to fund these “enhancements.” Occasionally, MDOT may provide grant assistance to help the Town realize its complete streets vision.

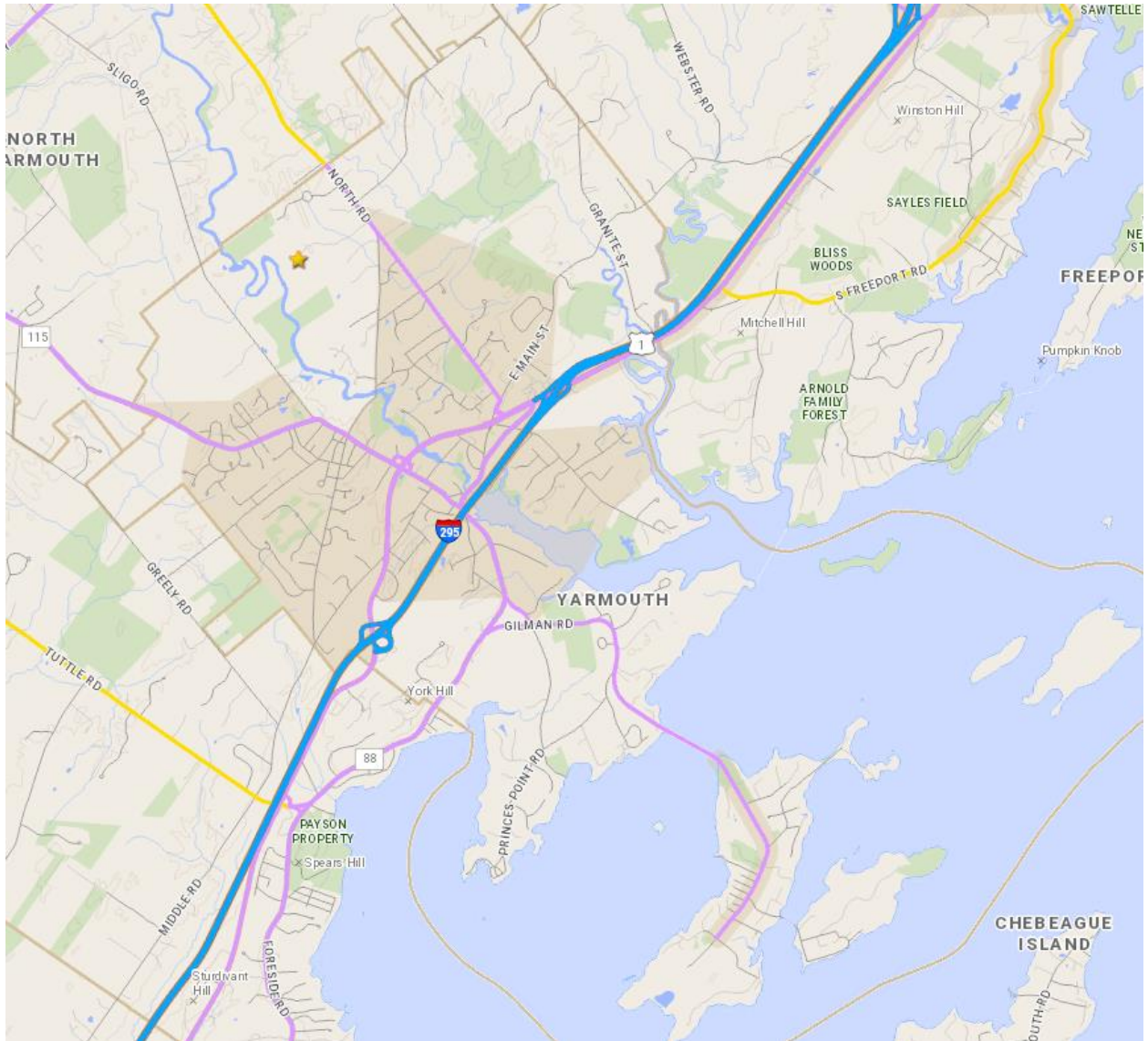
To access any federal or state funds through PACTS or MDOT, the Town must be actively involved and willing to commit its legally required matching share, which can range from 10% to 50%, depending on the roadway and project funding source. The Town has found it prudent and advantageous to prepare for these project opportunities by:

1. Clearly articulating and advocating for its roadway design objectives.
2. Being present, responsible, and thoughtful in the regional planning and priority processes. Major decisions at PACTS are made by representatives from the 15 member towns and cities. Yarmouth must be a constructive and supportive part of this work to succeed and gain the support of its peer towns and cities. Relationships, respect, restraint, and responsibility matter.
3. Being financially prepared. The Town needs to have its match funds in place before they are needed. "You've got to pay to play." Recently, the Town has benefited from available TIF funds to cover the local match.

Since Yarmouth joined PACTS in 2002, I can say with certainty and pride that the Town has had great success in this area, thanks to the consistent efforts of both Town staff and citizen advisory volunteers.



ATTACHMENT II (Map of PACTS Eligible Roads)



HARBOR DREDGING

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$0	\$0	\$0	\$0	\$0	\$0
Other Sources (TIF)	\$0	\$0	\$0	\$0	\$0	\$0

Yarmouth’s harbor continuously fills with silt and mud flowing downriver to the tidal waters, where it settles and creates shoals that obstruct navigation. Since before the Civil War, the river and harbor have required regular dredging to maintain navigability, which is crucial to the community's economic value. In the 1860s (or earlier), the U.S. Congress declared the Royal River a federal navigational area and assigned the Army Corps of Engineers the responsibility to maintain its navigability, though this was contingent on Congressional appropriations.

The challenge lies in the fact that Congress and the Corps have taken on more responsibilities than they can fully fund. Yarmouth must be proactive and persistent in seeking prioritization and funding from the Corps' limited resources—funds that are often redirected to other harbors or ports. While the Royal River is vital to Yarmouth, it may not be a top priority for the U.S. government, especially when prioritization is based on factors such as traffic volume, commercial trade, national defense, or international trade.

Timing is crucial. Unlike most transportation systems, such as rails, roads, and airways, the river does not function as a network with alternative routes. If shoaling is not addressed promptly, it becomes increasingly difficult, and eventually impossible, to sustain commercial and maritime activities. For this reason, the Town must be agile and ready to use all available avenues to advocate for maintenance dredging projects—or be prepared to undertake the work itself. The Dredge Maintenance Reserve is in place to help the Town position itself with federal funding. This may include lobbying, environmental and engineering assessments, sediment testing, collaboration with other agencies, upstream siltation control, coordination with other public and private dredging projects, and even offering a local cost-share partnership to increase federal priority.

Historically, funding for maintenance dredging has been appropriated though the General Fund, albeit inconsistently. The Town will continue to work with state and federal partners and advocate for the timely dredging of the navigational channel, with required local funds coming from the Town’s Tax Increment Financing District (TIF).



POLICE EQUIPMENT

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$145,000	\$155,000	\$155,000	\$155,000	\$155,000	\$765,000

The Yarmouth Police Department, like all police departments, relies on various technologies and equipment, including radios, phones, communication tools, specialized safety and accountability wear, investigative equipment, weapons, traffic and speed monitoring devices, and station necessities. Additionally, cruisers equipped with lightbars, sirens, radios, and other features are essential. All of this equipment requires regular maintenance, repairs, and replacement, and some items are not transferable between officers.

In addition to cruiser replacement funding outlined in the Vehicle Fleet and Equipment Reserve Account, the Town allocates an annual appropriation to the Police Equipment Reserve. Funding for cruisers is first allocated to the Police Equipment Reserve and then transferred (by Council vote) to the Vehicle Fleet and Equipment Reserve Fund. Whenever possible, the Town seeks federal or other matching grant funds. In rare instances, the Courts may award a portion of criminal asset forfeitures to the arresting or assisting law enforcement agency.

Using available American Rescue Plan Act (ARPA) funds, the Town is also working to update the Police Department's emergency radio system. By transitioning from analog to digital radios and collaborating with the Towns of Cumberland and Chebeague Island—where a new radio tower has been installed—Yarmouth's public safety agencies will improve communication capabilities.



HOUSING ASSISTANCE RESERVE

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$0	\$0	\$0	\$0	\$0	\$0
Other Source (TIF)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

In June 2006, the Town Meeting voted to establish a Housing Assistance Reserve Fund. While not explicitly part of the vote, the motivation for presenting the article to the voters was a new revenue stream generated from the lease of cell tower space to US Cellular in 2005. Following the establishment of the Reserve, the Town Council directed that all future lease payments, approximately \$32,000 per year, be dedicated to the Housing Assistance Reserve. Over time, the Town Council has used the Reserve to support various initiatives, including a Low Income Home Energy Assistance Program (LIHEAP) supplemental program, the initial STAY program, and a contract with the Southern Maine Agency on Aging (SMAA) to assist Yarmouth seniors with "aging in place."

“ ARTICLE 22: To see if the Town will vote to establish a Housing Assistance Reserve Fund, a permanent non-lapsing reserve fund, for use as approved by the Town Council, to acquire real estate or interests therein, to assist in the improvement of residential properties, including rental properties, to provide for infrastructure investments and improvements, housing improvement and ownership loans and loan subsidies, conduct studies, or take any other reasonable actions all to provide for or promote affordable housing opportunities for persons of low or moderate income, and/or for senior housing programs, services or opportunities. ”

The Town Council recently authorized the lease to be assigned to a third party for a 99-year period in exchange for an upfront capital payment, offered through a competitive proposal process. As part of this agreement, the Town Council directed that \$350,000 from the sale be dedicated to the Housing Assistance Fund as a one-time capital boost.

Starting with the FY 22 budget, the Town Council authorized that all costs for both the STAY program and the SMAA contract be covered through the annual budget rather than from this reserve. The Affordable Housing Committee has been tasked with developing a strategy to promote affordable housing options, including the necessary municipal capital support.



SIDEWALK RESERVE

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
Other Source (TIF)	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000

This reserve was created by the Town Council in 2017 as a subset of the Road Improvement Reserve to demonstrate the Council's commitment to improving sidewalks and pedestrian pathways throughout town. Prior to this, funding for sidewalks competed with other roadway projects or was coordinated as part of parks and trails initiatives. While the original intent was sincere, it lacked long-term support and has not been sustained. Initial funding of \$12,000 was intended to gradually increase, but instead, it has steadily decreased to a nominal \$2,500 in FY 21. This CIP calls for a baseline investment of at least \$30,000 per year.

Funds have regularly been allocated through the Town's Tax Increment Financing (TIF) program for district eligible sidewalk improvement projects.



SENIOR TAX ASSISTANCE YARMOUTH (STAY)

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$128,000	\$130,000	\$135,000	\$135,000	\$135,000	\$663,000

The STAY program (Senior Tax Assistance for Yarmouth) was established in 2017 to provide a “circuit breaker” property tax refund program for qualified seniors.

STAY PROGRAM RESULTS:

<u>Fiscal Year</u>	<u># Awards</u>	<u>Total Awards</u>	<u>Average Award</u>
FY19	124	\$78,716	\$635
FY20	129	\$96,272	\$746
FY21	152	\$122,670	\$807
FY22	142	\$108,449	\$764
FY23	164	\$114,707	\$699
FY24	173	\$120,769	\$698

The Town Council may consider changes in the eligibility standards (age, minimum of 10 years residency, income thresholds, or calculation of taxes as a percentage of rent paid). Otherwise, current funding thresholds and processes seem satisfactory.

This is not a capital program in the sense of creating a long term hard asset, but like the Unemployment Reserve it makes good practical sense to have this as a non-lapsing account.



ENVIRONMENTAL HEATH AND HAZARDS FUND

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$0	\$0	\$0	\$0	\$0	\$0

This fund was created in June 2019 and partially defunded in July 2020”

“ **ARTICLE 29 (June 2019):** To see if the Town will vote to establish an Environmental Health and Hazards Reserve Fund, a permanent non-lapsing reserve fund, for use as may be approved by the Town Council to provide treatments, mitigation measures or emergency responses, first and foremost, to infestations of Brown Tail Moths, or secondarily, to other environmental vectors and incidents that present risks to human health, forest and tree degradation, or contamination of public and private water supplies and natural water bodies; and to see if the Town will vote to raise and appropriate and additional sum of \$200,000 to the Environmental Health and Hazards Reserve Fund, or take any other action relative thereto.

ARTICLE 4 (July 2020): Shall the Town vote to abandon the purposes of the Environmental Health and Hazards Reserve Fund reserve fund in the amount of \$100,000, (leaving \$100,000 in the fund for the original purpose), and transfer the \$100,000 to the Road Improvement Reserve? ”

A balance of \$109,000 remains in the fund and plans are being readied to draw some of those funds to contend with Brown Town Moth infestations in town trees and public lands in the spring of 2024.

** NOTE: The intent of Article 4 was to transfer \$100,000 from the Capital Reserve Account established by Town Meeting vote in June 2019, and to use said \$100,000 to reduce the necessary property tax levy for the FY21 municipal budget.*



ECONOMIC DEVELOPMENT FUND*

The Economic Development Fund, also known as the TIF Fund (formerly a portion of the General Fund), has not been included in the CIP in the past, and it is not intended to be included here except for disclosure and understanding purposes. The approval of the Economic Development Fund and the spending priorities set by the Economic Development Advisory Board are independent of the annual budget and this CIP. However, it is important to recognize the full range of public activities and investments.

A portion of the total tax base is "segregated and sheltered" from the General Fund and is taxed at the same mill rate as the full tax base. The funds generated from the TIF tax base are dedicated to the Economic Development Fund (not the General Fund), and expenditures are approved by the Town Council with input from the Economic Development Advisory Board. The TIF Fund generates approximately \$.51 million per year for economic development. Some of the programs and projects eligible for TIF dollars can be used to reduce tax burdens for the General Fund and help incentivize community investment in business and job creation.

** Note: This fund has been dissolved and the Economic Development Fund is now addressed through the Town's Tax Increment Financing (TIF) program.*



CEMETERIES

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$0	\$0	\$0	\$0	\$0	\$0

The Town does not have a capital reserve account for its five cemeteries, although there are some trust accounts that generate a small contribution for annual maintenance and care. These funds alone are insufficient to cover basic maintenance expenses such as mowing, raking, fence repair, tree trimming, and road grading. Additional capital funds are needed for more significant projects, including the construction of storage buildings and vaults, addressing erosion and land subsidence issues, removing major trees, repairing and installing perimeter fencing and gates, managing and storing records, developing and operating expanded burial areas and memorial gardens, and cleaning and repairing memorial stones (including those marking veterans' graves).

Any appropriation for these projects would be included in the General Fund budget, rather than the Capital Reserve.



CLIMATE CHANGE ACTION FUND

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$0	\$0	\$0	\$0	\$0	\$0
Other Sources (Pole Yard)	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000

During the June 2022 Town Meeting, voters approved the establishment of a Climate Change Action Reserve.

“ ARTICLE 29: To see if the Town will vote to establish a Climate Change Action Reserve Fund, a permanent non-lapsing reserve fund, for use as may be approved by the Town Council to reduce, offset, or eliminate greenhouse-gas emissions from Yarmouth municipal operations and to execute Yarmouth’s Climate Mobilization Action Plan; and to see if the Town will vote to dedicate all revenue derived from a Sligo Road Pole Yard lease or solar operations to this reserve fund, **”**
or take any other action relative thereto.

The Town is continuing efforts to develop a community solar farm on the former CMP pole yard site on Sligo Road. Annual revenue from the sublease of this facility to our solar development partner will be allocated to advancing the Town's Climate Action Plan.

Additionally, through the establishment of a municipal sustainability program, capital investments and fleet modifications will be carefully reviewed to support the Town's decarbonization goals.



STREETLIGHT CAPITAL RESERVE

	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
Manager's Proposal	\$0	\$0	\$0	\$0	\$0	\$0
Other Sources (MAA)	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000

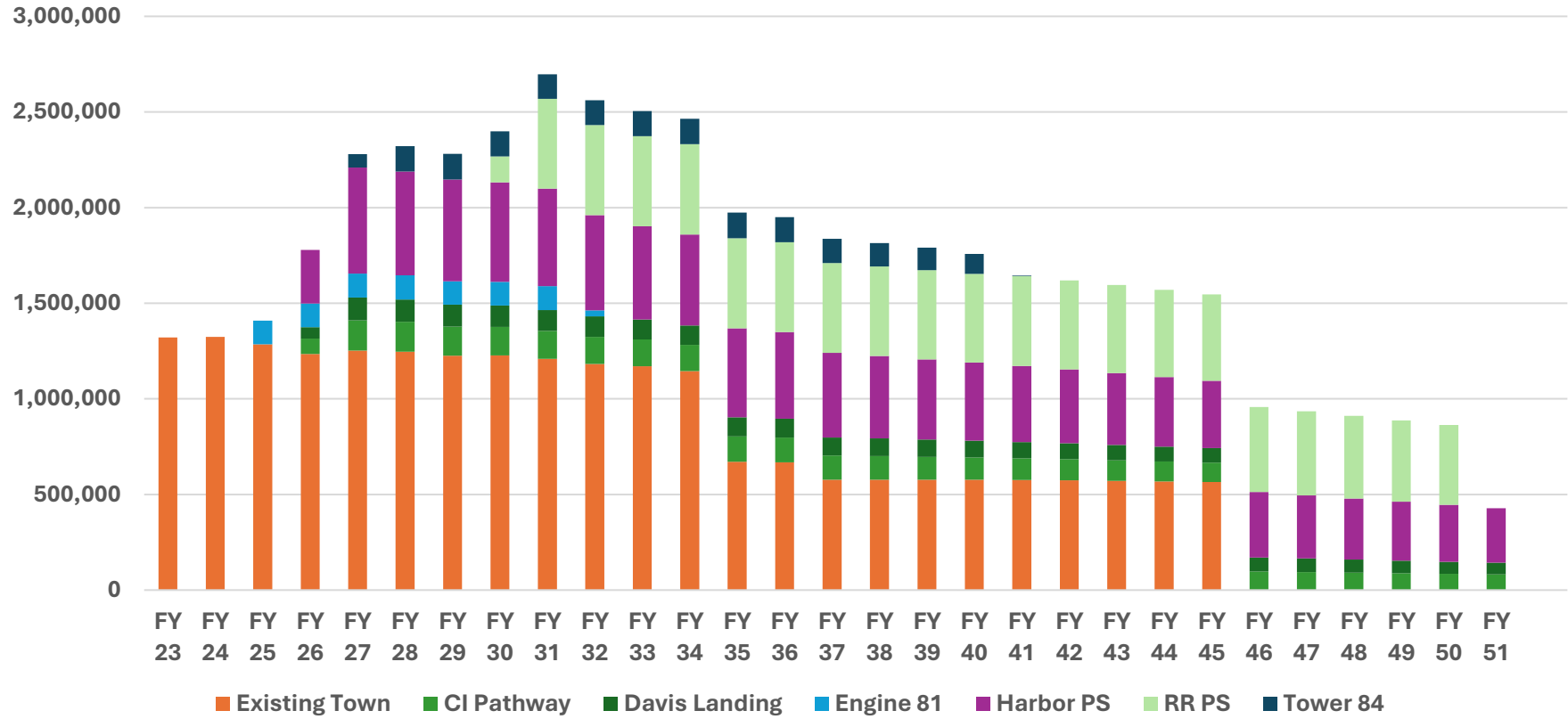
During the June 2022 Town Meeting, voters approved the establishment of a Street Light Capital Reserve.

“ **Article 30:** To see if the Town will vote to establish a Street Lighting Capital Reserve Fund, a permanent non-lapsing reserve fund, for use as may be approved by the Town Council to replace, upgrade, expand, or enhance general municipal roadway and public area lighting, for energy and cost efficiency, public safety, security, aesthetics, environmental benefits; and to see if the Town will vote to raise and appropriate to the Street Lighting Reserve and amount of \$5,000 which sum shall be supplemental to other sums raised or appropriated for the FY 23 General Fund budget; or take any other action relative thereto. ”

To date, the Streetlight Capital Reserve has operated with an annual \$5,000 capital appropriation. The Town Council is currently reviewing a proposal that would allow telecommunication companies to install (at a monthly fee) small cell radio repeaters atop the Town’s LED streetlight fixtures through a Master Attachment Agreement (MAA). The equipment would increase 5G coverage and enhance cellular service throughout the community. If approved, MAA fees will be used to invest in streetlight capital expenses.



Municipal Debt Service (Projected New Debt)



		FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	5 yr total
4001	Dam Maintenance	\$70,000	\$75,000	\$0	\$0	\$0	\$0	\$75,000
4002	Road Improvements	\$730,000	\$740,000	\$750,000	\$750,000	\$850,000	\$850,000	\$3,940,000
4003	Technology	\$82,000	\$82,000	\$82,000	\$100,000	\$100,000	\$100,000	\$464,000
4005	Historic Buildings	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
4006	Fire-Rescue Equipment	FEES	FEES	FEES	FEES	FEES	FEES	\$0
4007	Equipment Fund	\$280,000	\$290,000	\$300,000	\$310,000	\$320,000	\$320,000	\$1,540,000
4008	Revaluation	\$30,000	\$5,000	\$25,000	\$50,000	\$75,000	\$75,000	\$230,000
4009	Wastewater	FEES	FEES	FEES	FEES	FEES	FEES	\$0
4010	Cousins Island Dock	\$6,213	\$6,462	\$6,720	\$6,989	\$7,268	\$7,559	\$34,998
4011	Parks and Playgrounds	\$205,000	\$215,000	\$215,000	\$215,000	\$220,000	\$220,000	\$1,085,000
4012	Property Acquisitions	\$25,000	\$15,000	\$25,000	\$25,000	\$25,000	\$25,000	\$115,000
4013	Harbor and Waterfront	\$45,000	\$45,000	\$31,500	\$31,500	\$60,000	\$60,000	\$228,000
4014	Unemployment Reserve	\$6,000	\$6,000	\$6,000	\$6,000	\$7,000	\$7,000	\$32,000
4015	Merrill Memorial Library	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
4016	Solid Waste	\$51,000	\$70,000	\$70,000	\$70,000	\$75,000	\$75,000	\$360,000
4017	Municipal Buildings	\$35,000	\$60,000	\$70,000	\$70,000	\$80,000	\$90,000	\$370,000
4017-A	Municipal Bridges	\$50,000	\$50,000	\$50,000	\$50,000	\$60,000	\$60,000	\$270,000
4018	MDOT/PACTS Project Match	\$110,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$600,000
4019	Dredging	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4023	Police Equipment	\$125,000	\$145,000	\$155,000	\$155,000	\$155,000	\$155,000	\$765,000
4024	Housing Support	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
4027	Sidewalk	\$30,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
4029	STAY Program	\$128,000	\$128,000	\$130,000	\$135,000	\$135,000	\$135,000	\$663,000
4030	Environmental Health (BTM)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TBD	Streetlight Maintenance Reserve	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
TBD	Climate Action Response	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$2,048,213	\$2,102,462	\$2,086,220	\$2,144,489	\$2,339,268	\$2,349,559	\$10,720,652

4001	Dam Maintenance	FY 25	FY 26	FY 27	FY 28	FY 29	FY30
	Balance at 7/1	\$5,036	(\$4,964)	\$36	\$36	\$36	\$36
	PLUS:						
	Budget Appropriation/Transfer	\$70,000	\$75,000	\$0	\$0	\$0	\$0
	Other Sources	\$0	\$0	\$0	\$0		
	Total	\$70,000	\$75,000	\$0	\$0	\$0	\$0
	LESS:						
	Carry Forward Project Authorizations						
	Phase 1, Section 206 (Local Share)	\$70,000	\$0	\$0	\$0	\$0	
	Subsequent phases - TBD	\$0	\$70,000	\$0	\$0	\$0	\$0
	Maintenance/Repair	\$10,000	\$0	\$0	\$0	\$0	\$0
	Total	\$80,000	\$70,000	\$0	\$0	\$0	\$0
	Balance at 6/30	(\$4,964)	\$36	\$36	\$36	\$36	\$36

4002	Road Improvements	FY 25	FY 26	FY 27	FY 28	FY 29	FY30
	Balance at 7/1	\$71,408	\$40,408	(\$618,592)	(\$639,092)	(\$605,092)	(\$466,092)
	PLUS:						
	Budget Appropriation /Transfer	\$730,000	\$740,000	\$750,000	\$750,000	\$850,000	\$850,000
	Other Sources (MDOT)	\$82,000	\$82,000	\$82,000	\$82,000	\$82,000	\$82,000
	Total	\$812,000	\$822,000	\$832,000	\$832,000	\$932,000	\$932,000
	LESS: (Road Reserve Funded Share Only)						
	Carry Forward Project Authorizations						
	Public Works Facility Projects	\$20,000	\$65,000	\$45,000	\$0	\$0	\$0
	MDOT Project Matches (Reserve Share)	\$0	\$0	\$0	\$0	\$0	\$0
	Traffic Signals	\$0	\$15,000	\$0	\$0	\$0	\$0
	Special Projects/Engineering Allowance	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000	\$53,000
	Reconstruction	\$0	\$0	\$0	\$0	\$0	\$0
	Rehabilitation Projects	\$300,000	\$853,000	\$235,000	\$0	\$0	\$0
	Shim, Overlay, Finish	\$470,000	\$495,000	\$519,500	\$745,000	\$740,000	\$750,000
	Total	\$843,000	\$1,481,000	\$852,500	\$798,000	\$793,000	\$803,000
	Balance at 6/30	\$40,408	(\$618,592)	(\$639,092)	(\$605,092)	(\$466,092)	(\$337,092)

4003	Technology	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
	Balance at 7/1	\$224,000	\$136,854	\$116,710	\$54,355	\$5,138	(\$24,459)
	PLUS:						
	Budget Appropriation/Transfer	\$82,000	\$82,000	\$82,000	\$100,000	\$100,000	\$100,000
	Transfers from Operating Departments	\$23,200	\$25,000	\$25,000	\$26,000	\$26,000	\$26,000
	Other Sources (Spectrum Franchise Fees)	\$120,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
	Total	\$225,200	\$232,000	\$232,000	\$251,000	\$251,000	\$251,000
	LESS:						
	Carry Forward Project Authorizations						
	Cable TV Operations	\$91,000	\$51,000	\$53,000	\$55,000	\$57,000	\$59,000
	Internet and Web Fees	\$8,500	\$9,000	\$9,300	\$9,900	\$10,000	\$11,000
	PCs, Printers, Other Equipment	\$27,200	\$15,200	\$13,900	\$43,028	\$20,500	\$16,800
	Servers and Equipment Replacement	\$26,000	\$9,000	\$29,000	\$11,000	\$9,000	\$24,000
	MUNIS ASP	\$45,946	\$50,743	\$53,156	\$55,688	\$58,348	\$61,140
	Computer Software and Licenses	\$62,100	\$64,500	\$67,500	\$69,000	\$69,000	\$69,000
	Other Office Equipment	\$12,900	\$13,900	\$26,500	\$14,500	\$14,500	\$14,500
	Phone Systems	\$3,700	\$3,800	\$4,000	\$4,100	\$4,250	\$4,250
	IT Support Tech	\$35,000	\$35,000	\$38,000	\$38,000	\$38,000	\$38,000
	Total	\$312,346	\$252,143	\$294,356	\$300,216	\$280,598	\$297,690
	Balance at 6/30	\$136,854	\$116,710	\$54,355	\$5,138	(\$24,459)	(\$71,150)

4005	Historic Buildings	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
	Balance at 7/1	\$7,874	\$23,358	(\$7,642)	\$1,358	\$9,358	\$17,358
	PLUS:						
	Budget Appropriation /Transfer	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	Building Trust from VIS (3% Annually)	\$10,484	\$4,000	\$4,000	\$3,000	\$3,000	\$3,000
	Total	\$15,484	\$9,000	\$9,000	\$8,000	\$8,000	\$8,000
	LESS:						
	Carry Forward Project Authorizations						
	New Roof - Baptist Church		\$40,000	\$0	\$0	\$0	\$0
	Painting/R&M		\$0	\$0	\$0	\$0	\$0
	Total	\$0	\$40,000	\$0	\$0	\$0	\$0
	Balance at 6/30	\$23,358	(\$7,642)	\$1,358	\$9,358	\$17,358	\$25,358

4006	Fire-Rescue Equipment	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
	Balance at 7/1	\$383,067	\$330,958	\$290,419	\$298,578	\$306,743	\$323,763
	PLUS:						

Budget Appropriation/Transfer	fees	fees	fees	fees	fees	fees
ARPA Funds allocated \$280,000						
Other Sources (Fees)	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Total	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
LESS:						
Carry Forward Project Authorizations						
Engine 81 Lease Payment (Interest Only)	\$33,000	\$33,030	\$28,161	\$23,055	\$17,700	\$12,100
Property Maintenance Equipment	\$0	\$0	\$0	\$0	\$4,000	\$0
Ambulance #85 (\$120K ARPA Delta)	\$120,000	\$0	\$0	\$0	\$0	\$0
Tanker 83 Lease Payment (\$275K, 2021)	\$58,109	\$58,109	\$0	\$0	\$0	\$0
Thermal Imaging	\$0	\$0	\$0	\$8,000	\$8,000	\$0
SCBA Bottles	\$7,500	\$0	\$8,000	\$8,200	\$8,200	\$0
PPE (Turnout Gear)	\$24,500	\$21,900	\$23,430	\$25,080	\$25,080	\$0
Radio Equipment	\$9,000	\$7,500	\$12,250	\$7,500	\$0	\$0
Ambulance #86 Lease Payment	\$0	\$120,000	\$120,000	\$120,000	\$120,000	\$0
Total	\$252,109	\$240,539	\$191,841	\$191,835	\$182,980	\$0
Balance at 6/30	\$330,958	\$290,419	\$298,578	\$306,743	\$323,763	\$711,663

4007 Equipment Fund	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Balance at 7/1	\$196,007	(\$40,993)	(\$248,993)	(\$116,493)	(\$105,493)	(\$64,993)
PLUS:						
Budget Appropriation/Transfer	\$280,000	\$290,000	\$300,000	\$310,000	\$320,000	\$320,000
Transfer from Other Capital Reserve						
Parks	\$60,000	\$62,000	\$75,000	\$75,000	\$75,000	\$70,000
Solid Waste	\$26,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Police	\$55,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Wastewater	\$62,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
Harbor	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Animal Control	\$0	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$487,000	\$501,000	\$524,000	\$534,000	\$544,000	\$539,000
LESS:						
Carry Forward Project Authorizations						
Highways	\$545,000	\$350,000	\$230,000	\$450,000	\$213,500	\$295,000
Parks	\$25,000	\$180,000	\$51,500	\$10,000	\$35,000	\$100,000
Solid Waste	\$18,000	\$89,000	\$15,000	\$18,000	\$0	\$36,000
Waste Water	\$91,000	\$0	\$60,000	\$0	\$210,000	\$60,000
Police	\$45,000	\$90,000	\$0	\$45,000	\$45,000	\$45,000
Harbor Master	\$0	\$0	\$35,000			
Total	\$724,000	\$709,000	\$391,500	\$523,000	\$503,500	\$536,000
Balance at 6/30	(\$40,993)	(\$248,993)	(\$116,493)	(\$105,493)	(\$64,993)	(\$61,993)

4008 Property Revaluation	FY 25	FY 26	FY 27	FY 28	FY 29	FY 29
Balance at 7/1	\$26,024	\$26,024	\$31,024	\$56,024	\$106,024	\$181,024
PLUS:						
Budget Appropriation/Transfer	\$30,000	\$5,000	\$25,000	\$50,000	\$75,000	\$75,000
Other Sources (TIF)	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$30,000	\$5,000	\$25,000	\$50,000	\$75,000	\$75,000
LESS:						
Carry Forward Project Authorizations						
Revaluation Contract	\$30,000	\$0	\$0	\$0	\$0	\$0
Total	\$30,000	\$0	\$0	\$0	\$0	\$0
Balance at 6/30	\$26,024	\$31,024	\$56,024	\$106,024	\$181,024	\$256,024

4009 Wastewater	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Balance at 7/1	\$531,906	\$879,803	\$745,700	\$541,397	\$657,694	\$174,591
PLUS:						
Budget Appropriation/Transfer	\$0	\$0	\$0	\$0	\$0	
Misc. Fees and Connection Permits	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Other Sources (Fees)	\$715,000	\$715,000	\$715,000	\$715,000	\$715,000	\$715,000
Total	\$735,000	\$735,000	\$735,000	\$735,000	\$735,000	\$735,000
LESS:						
Carry Forward Project Authorizations						
Transfer To Equipment Fund	\$62,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
I/I Roadwork Coordination	\$153,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Dewatering Lease	\$122,103	\$122,103	\$122,103	\$122,103	\$122,103	\$0
Pump/Belts/Process Controls	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Whitcombs Creek Culvert	\$0	\$50,000				
Main Street I/I	\$0					\$300,000
Major Projects	\$0	\$80,000	\$225,000	\$25,000	\$100,000	\$0
Eben Hill / Sara Goud Culvert	\$0	\$300,000				

Main Relocation (Bridge)	\$0		\$150,000			
Royal River Pump Force Main Replacement	\$0				\$350,000	
Harbor Pump Station Debt Service	\$0	\$140,000	\$277,200	\$271,600	\$266,000	\$260,400
Royal River Pump Station Debt Service	\$0	\$0	\$0	\$0	BOND	
Cousins Island Sand Filter	\$0	\$0	\$0	\$0	\$180,000	
Miscellaneous/Other Projects	\$50,000	\$52,000	\$40,000	\$75,000	\$75,000	\$75,000
Total	\$387,103	\$869,103	\$939,303	\$618,703	\$1,218,103	\$760,400
Balance at 6/30	\$879,803	\$745,700	\$541,397	\$657,694	\$174,591	\$149,191

4010 Cousins Island Wharf	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Balance at 7/1	\$448,979	\$475,045	\$502,354	\$530,955	\$560,900	\$592,242
PLUS:						
Budget Appropriation/Transfer	\$6,213	\$6,462	\$6,720	\$6,989	\$7,268	\$7,559
Town of Chebeague Island Contribution	\$24,853	\$25,847	\$26,881	\$27,956	\$29,074	\$30,237
Other Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$31,066	\$32,309	\$33,601	\$34,945	\$36,342	\$37,796
LESS:						
Carry Forward Project Authorizations						
Maintenance Repair Allowances	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Total	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Balance at 6/30	\$475,045	\$502,354	\$530,955	\$560,900	\$592,242	\$625,038

4011 Parks and Playgrounds	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Balance at 7/1	\$200,038	\$295,038	\$25,038	\$90,038	\$195,038	\$270,038
PLUS:						
Budget Appropriation/Transfer	\$205,000	\$215,000	\$215,000	\$215,000	\$220,000	\$220,000
Other Sources/Project Match Gifts	\$285,000	\$230,000	\$65,000	\$0	\$0	\$0
Total Revenues/Transfers/Balances	\$490,000	\$445,000	\$280,000	\$215,000	\$220,000	\$220,000
LESS:						
Tennis Court - YHS	\$0	\$25,000	\$15,000	\$0	\$0	\$0
Tennis Court - Rowe	\$0	\$0	\$0	\$0	\$0	\$0
Tennis Court - YES/HMS	\$0	\$0	\$0	\$0	\$0	\$0
RRP Improvements (+ LWCF match funds)	\$200,000	\$500,000	\$0	\$0	\$0	\$0
Trail Construction/Maintenance/Wetland	\$12,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Spears Farm Boardwalks	\$10,000	\$0	\$0	\$0	\$0	\$0
Canoe Landing - Sligo/Sweetsir (Construction)	\$0	\$0	\$0	\$0	\$0	\$0
Canoe Landing - Sligo/Sweetsir (Permit)	\$8,000	\$0	\$0	\$0	\$0	\$0
Camp SOCI - Grounds/Amenities	\$0	\$10,000	\$0	\$15,000	\$0	\$0
Camp SOCI - Steps	\$0	\$0	\$0	\$0	\$0	\$0
Camp SOCI - Trails	\$10,000	\$0	\$0	\$0	\$0	\$0
History Center Canoe Launch	\$0	\$0	\$50,000	\$0	\$50,000	\$0
Park/Playground Accessibility	\$5,000	\$5,000	\$5,000	\$0	\$0	\$0
Park Signage	\$0	\$20,000	\$10,000	\$0	\$0	\$0
Irrigation Winslow and Bennett	\$45,000	\$0	\$40,000	\$0	\$0	\$0
Sandy Point Beach Ramp Improvements	\$30,000	\$20,000	\$0	\$0	\$0	\$0
Playground Applewoods and North Road	\$15,000	\$45,000	\$0	\$0	\$0	\$0
Equipment Fund Transfer	\$60,000	\$70,000	\$75,000	\$75,000	\$75,000	\$80,000
Total	\$395,000	\$715,000	\$215,000	\$110,000	\$145,000	\$100,000
Balance at 6/30	\$295,038	\$25,038	\$90,038	\$195,038	\$270,038	\$390,038

4012 Property Acquisitions	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Balance at 7/1	\$219,462	\$244,462	\$259,462	\$284,462	\$309,462	\$334,462
PLUS:						
Budget Appropriation/Transfer	\$25,000	\$15,000	\$25,000	\$25,000	\$25,000	\$25,000
Transfer- Sale of History Center	\$0	\$0	\$0	\$0	\$0	\$0
Impact Fees	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$25,000	\$15,000	\$25,000	\$25,000	\$25,000	\$25,000
LESS:						
Carry Forward Project Authorizations						
Cousins River Field and Marsh	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Balance at 6/30	\$244,462	\$259,462	\$284,462	\$309,462	\$334,462	\$359,462

4013 Harbor and Waterfront	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Balance at 7/1	\$4,575	\$38,575	\$14,575	\$12,074	\$39,573	\$95,573
PLUS:						
Budget Appropriation/Transfer	\$45,000	\$45,000	\$31,500	\$31,500	\$60,000	\$60,000
Other Sources - TIF	\$0	\$25,000	\$0	\$0	\$0	\$0
Total	\$45,000	\$70,000	\$31,500	\$31,500	\$60,000	\$60,000

LESS:						
Carry Forward Project Authorizations						
Town Landing- Royal River						
Commercial Gear Float - Harbor	\$0	\$0	\$0	\$0	\$0	\$0
Floats, Navigational Aids	\$0	\$0	\$0	\$0	\$0	\$0
Replace Concrete Ramp Blocking	\$0	\$0	\$0	\$0	\$0	\$0
Pony Docks - Commercial Launch	\$0	\$0	\$0	\$0	\$0	\$0
Recreational Docks Extension (to 40')	\$0	\$0	\$0	\$0	\$0	\$0
Enlarge Parking Area at Town Landing	\$0	\$0	\$0	\$0	\$0	\$0
Floating Dinghy Rack	\$0	\$0	\$0	\$0	\$0	\$0
Commercial Dock Replacement	\$7,000	\$0	\$0	\$0	\$0	\$0
Littlejohn and Wharf Rd					\$0	\$0
Additional Floats	\$0	\$0	\$0	\$0	\$0	\$0
Pilings and Wharf Road (Dolphins)	\$0	\$0	\$0	\$0	\$0	\$0
Extend Wharf at Littlejohn Island	\$0	\$0	\$30,000	\$0	\$0	\$0
Madeleine Point						
Additional Floats	\$0	\$90,000	\$0	\$0	\$0	\$0
Additional Parking Spots	\$0	\$0	\$0	\$0	\$0	\$0
Additional Public Share Dinghies	\$0	\$0	\$0	\$0	\$0	\$0
Power/Lighting	\$0	\$0	\$0	\$0	\$0	\$0
Harbor Master						
Public Amenities	\$0	\$0	\$0	\$0	\$0	\$0
Boat, Skiff, Motor	\$0	\$0	\$0	\$0	\$0	\$0
Computer. Tablet, Electronics						
Replace Whaler with Inflatable Alternative	\$0	\$0	\$0	\$0	\$0	\$0
Patrol Boat Replacement (Transfer)	\$0	\$0	\$0	\$0	\$0	\$0
Marine Patrol Truck- (Transfer)	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Total	\$11,000	\$94,000	\$34,001	\$4,001	\$4,000	\$4,000
Balance at 6/30	\$38,575	\$14,575	\$12,074	\$39,573	\$95,573	\$151,573

4014 Unemployment Reserve	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Balance at 7/1	\$15,473	\$14,973	\$14,473	\$13,973	\$13,473	\$13,473
PLUS:						
Budget Appropriation/Transfer	\$6,000	\$6,000	\$6,000	\$6,000	\$7,000	\$7,000
Other Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$6,000	\$6,000	\$6,000	\$6,000	\$7,000	\$7,000
LESS:						
Benefit Payments	\$6,500	\$6,500	\$6,500	\$6,500	\$7,000	\$7,000
Total	\$6,500	\$6,500	\$6,500	\$6,500	\$7,000	\$7,000
Balance at 6/30	\$14,973	\$14,473	\$13,973	\$13,473	\$13,473	\$13,473

4015 Merrill Memorial Library	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Balance at 6/30	\$24,339	\$32,339	\$25,039	\$39,039	\$52,039	\$64,039
PLUS:						
Budget Appropriation/Transfer	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Other Sources	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
LESS:						
Carry Forward Project Authorizations						
Sprinkler Service	\$0	\$2,300	\$0	\$0	\$0	\$0
Security System Upgrade	\$0	\$5,000	\$0	\$0	\$0	\$0
Roof Repairs	\$0	\$0	\$0	\$0	\$0	\$0
Exterior Masonry Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
Exterior Wood Trim Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Mechanical Room Network Cage	\$0	\$0	\$0	\$0	\$0	\$0
First Floor Bathroom and Hall Painting	\$0	\$0	\$0	\$0	\$0	\$0
Box Window, Millwork and Grills	\$0	\$0	\$0	\$0	\$0	\$0
HVAC Maintenance/Upgrades	\$0	\$15,000	\$16,000	\$17,000	\$18,000	\$18,000
Resurfacing Exterior Concrete Walkways	\$0	\$0	\$0	\$0	\$0	\$0
Electric Repairs	\$0	\$7,000	\$0	\$0	\$0	\$0
Furniture Replacement	\$0	\$8,000	\$0	\$0	\$0	\$0
Brick Walks Reset	\$3,000	\$0	\$0	\$0	\$0	\$0
2nd Floor Window Repair and Painting	\$3,000	\$0	\$0	\$0	\$0	\$0
Main Entry Solarium Shades	\$7,000	\$0	\$0	\$0	\$0	\$0
Main Street Entrance Repair and Painting	\$4,000	\$0	\$0	\$0	\$0	\$0
Total	\$17,000	\$37,300	\$16,000	\$17,000	\$18,000	\$18,000
Balance at 6/30	\$32,339	\$25,039	\$39,039	\$52,039	\$64,039	\$76,039

4016 Solid Waste and Recycling	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Balance at 7/1	\$5,443	(\$7,158)	(\$94,759)	(\$132,360)	(\$154,961)	(\$172,562)
PLUS:						
Budget Appropriation/Transfer	\$51,000	\$70,000	\$70,000	\$70,000	\$75,000	\$75,000
Pay Per Bag Revenues (Net) and Punch Card Sales	\$340,000	\$340,000	\$340,000	\$340,000	\$340,000	\$340,000

	Bridges Total	\$6,000	\$143,000	\$8,000	\$41,000	\$3,000	\$39,000
	TOTAL Combined Expenses	\$333,770	\$346,800	\$156,900	\$228,900	\$95,900	\$97,900
	BALANCE- COMBINED at 6/30	\$6,991	(\$194,809)	(\$231,709)	(\$340,609)	(\$296,509)	(\$244,409)
	Buildings	(\$37,009)	(\$145,809)	(\$224,709)	(\$342,609)	(\$355,509)	(\$324,409)
	Bridges	\$44,000	(\$49,000)	(\$7,000)	\$2,000	\$59,000	\$80,000

4018	MDOT/PACTS Match Fund	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
	Balance at 7/1	\$220,914	\$180,914	\$268,914	\$181,414	\$1,414	\$121,414
	PLUS:						
	Budget Appropriation/Transfer	\$110,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
	Other Sources - TIF (Potentially)	\$0	\$0	\$80,000	\$0	\$0	\$0
	Total	\$110,000	\$120,000	\$200,000	\$120,000	\$120,000	\$120,000
	LESS:						
	Carry Forward Project Authorizations						
	Main St Paving Match (Elm St. to Center St.)	\$0	\$0	\$0	\$0	\$0	\$0
	Route 88 - Westcustgo	\$125,000	\$0	\$0	\$0	\$0	\$0
	Main St Paving PDR (Center St. to Village Green)	\$0	\$0	\$0	\$0	\$0	\$0
	Marina Road Overlay	\$25,000	\$0	\$0	\$0	\$0	\$0
	Route 1 to Forest Falls Drive Paving	\$0	\$0	\$287,500	\$0	\$0	\$0
	North Road Sidewalks	\$0	\$32,000	\$0	\$300,000	\$0	\$0
	Davis Landing Bridge	\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$150,000	\$32,000	\$287,500	\$300,000	\$0	\$0
	Balance at 6/30	\$180,914	\$268,914	\$181,414	\$1,414	\$121,414	\$241,414

4019	Dredging	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
	Balance at 7/1	\$122,159	\$122,159	\$122,159	\$122,159	\$122,159	\$122,159
	PLUS:						
	Budget Appropriation/Transfer	\$0	\$0	\$0	\$0	\$0	\$0
	Other Sources	\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$0	\$0	\$0	\$0	\$0	\$0
	LESS:						
	Carry Forward Project Authorizations						
	TBD	\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$0	\$0	\$0	\$0	\$0	\$0
	Balance 6/30	\$122,159	\$122,159	\$122,159	\$122,159	\$122,159	\$122,159

4023	Police Equipment	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
	Balance at 7/1	\$48,536	\$53,536	\$28,936	\$34,736	\$7,736	\$7,436
	PLUS:						
	Budget Appropriation/Transfer	\$125,000	\$145,000	\$155,000	\$155,000	\$155,000	\$155,000
	Other Sources	\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$125,000	\$145,000	\$155,000	\$155,000	\$155,000	\$155,000
	LESS:						
	Carry Forward Project Authorizations						
	Laptops CJIS Compliance	\$0	\$0	\$0	\$0	\$15,000	\$0
	Mobile Data Terminal	\$3,000	\$3,000	\$3,500	\$4,000	\$4,000	\$4,000
	Transfer to Equipment Fund	\$55,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
	Cruiser Equipment	\$14,000	\$30,000	\$15,000	\$35,000	\$12,000	\$15,000
	Body Cam/Cruiser Cam/Tasers (Lease/Purchase)	\$20,300	\$54,000	\$54,000	\$54,000	\$54,000	\$54,000
	Speed Detection	\$15,000	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
	Bullet Resistant Vests	\$2,700	\$5,400	\$4,500	\$1,800	\$1,800	\$1,800
	Software	\$5,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
	Firearms	\$0	\$0	\$0	\$0	\$0	\$0
	Mobile/Portable Radios	\$5,000	\$11,700	\$6,700	\$6,700	\$0	\$0
	Virtual APN	\$0	\$0	\$0	\$0	\$3,000	\$0
	All Other	\$0	\$0	\$0	\$15,000	\$0	\$0
	Cold Storage Building	\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$120,000	\$169,600	\$149,200	\$182,000	\$155,300	\$140,300
	Balance at 6/30	\$53,536	\$28,936	\$34,736	\$7,736	\$7,436	\$22,136

4024	Housing Support/Affordable Housing	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
	Balance at 7/1	\$391,349	\$396,348	\$446,348	\$496,348	\$546,348	\$596,348
	PLUS:						
	Budget Appropriation/Transfer	\$5,000	\$0	\$0	\$0	\$0	\$0
	Other Sources (TIF)	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
	Total	\$5,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
	LESS:						
	Carry Forward Project Authorizations						
	TBD	\$1	\$0	\$0	\$0	\$0	\$0

	Total	\$1	\$0	\$0	\$0	\$0	\$0
Balance at 6/30		\$396,348	\$446,348	\$496,348	\$546,348	\$596,348	\$646,348

4027 Sidewalks		FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Balance at 7/1		\$100,749	\$130,749	\$160,749	\$190,749	\$220,749	\$250,749
PLUS:							
Budget Appropriation/Transfer		\$30,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Other Sources		\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Total		\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
LESS:							
Carry Forward Project Authorizations							
Transfer to Roads Reserve for Projects		\$0	\$0	\$0	\$0	\$0	\$0
Bicycle and Pedestrian Committee Projects		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$0	\$0	\$0	\$0	\$0	\$0
Balance at 6/30		\$130,749	\$160,749	\$190,749	\$220,749	\$250,749	\$280,749

4029 STAY Program		FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Balance at 7/1		\$14,748	\$14,748	\$14,748	\$16,748	\$16,748	\$16,748
PLUS:							
Budget Appropriation/Transfer		\$128,000	\$128,000	\$130,000	\$135,000	\$135,000	\$135,000
Other Sources		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$128,000	\$128,000	\$130,000	\$135,000	\$135,000	\$135,000
LESS:							
Annual Estimate		\$128,000	\$128,000	\$128,000	\$135,000	\$135,000	\$135,000
Total		\$128,000	\$128,000	\$128,000	\$135,000	\$135,000	\$135,000
Balance at 6/30		\$14,748	\$14,748	\$16,748	\$16,748	\$16,748	\$16,748

4030 Environmental Health/Hazards		FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Balance at 7/1		\$98,746	\$98,746	\$98,746	\$98,746	\$98,746	\$98,746
PLUS:							
Budget Appropriation/Transfer		\$0	\$0	\$0	\$0	\$0	\$0
Other Sources		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$0	\$0	\$0	\$0	\$0	\$0
LESS:							
TBD		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$0	\$0	\$0	\$0	\$0	\$0
Balance at 6/30		\$98,746	\$98,746	\$98,746	\$98,746	\$98,746	\$98,746

Streetlight Maintenance Reserve		FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Balance at 7/1		\$10,000	\$15,000	\$20,000	\$25,000	\$30,000	\$35,000
PLUS:							
Budget Appropriation/Transfer		\$5,000	\$0	\$0	\$0	\$0	\$0
Other Sources (MAA)		\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Total		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
LESS:							
TBD		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$0	\$0	\$0	\$0	\$0	\$0
Balance at 6/30		\$15,000	\$20,000	\$25,000	\$30,000	\$35,000	\$40,000

Climate Action Response		FY 25	FY 26	FY 27	FY 28	FY 29	FY 30
Balance at 7/1		\$0	\$0	\$30,000	\$90,000	\$210,000	\$450,000
PLUS:							
Budget Appropriation/Transfer		\$0	\$0	\$0	\$0	\$0	\$0
Other Sources (Sligo land/Solar Lease)		\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Total		\$0	\$30,000	\$60,000	\$120,000	\$240,000	\$480,000
LESS:							
Climate Action Plan Implementation (TBD)		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$0	\$0	\$0	\$0	\$0	\$0
Balance at 6/30		\$0	\$30,000	\$90,000	\$210,000	\$450,000	\$930,000