

# **Town of Yarmouth Annual Operating Budget 2019-2020**

**Prepared for the June 4, 2019 Town Meeting**

With Calculation for Supplemental Appropriation to Reserve for Brown Tail Moth Response in 2020

**Yarmouth Town Council:**

**Rob Waeldner, Chair  
Andrew Kittredge, Vice Chair  
Patricia Thompson  
Meghan Casey  
Timothy Shannon  
April Humphrey  
Richard Plourde**

**Nathaniel Tupper, Town Manager  
Dawn Madden, Finance Director**

	2016-2017	2017-2018	2018-2019	2019-2020	\$ Change from 18/19	% Change from 18/19
Munic. Expenditures	11,930,894	12,010,404	12,135,874	13,135,157	\$999,283	8.23%
<b>Supplemental Article (BTM)</b>				<b>200,000</b>		
Education Expenditures	23,106,867	23,904,030	24,836,358	26,621,909	1,785,551	7.19%
Cumberland County Tax	1,037,987	1,094,470	1,136,850	1,173,006	36,156	3.18%
<b>GENERAL FUND Net Expenses</b>	<b>36,075,748</b>	<b>37,008,904</b>	<b>38,109,082</b>	<b>41,130,072</b>	<b>3,020,990</b>	<b>7.93%</b>
<b>Development Fund Appropriations</b>	<b>521,273</b>	<b>710,774</b>	<b>842,373</b>	<b>951,385</b>	<b>109,012</b>	<b>12.94%</b>
<b>TOTAL EXPENSES</b>	<b>36,597,021</b>	<b>37,719,678</b>	<b>38,951,455</b>	<b>42,081,457</b>	<b>3,130,002</b>	<b>8.04%</b>
Municipal Revenues & Balances <b>(Without BETE/HE)</b>	4,097,350	4,138,750	4,345,400	4,597,600	252,200	5.80%
Education Revenues & Balances	4,810,475	4,998,973	4,499,155	5,245,191	746,036	16.58%
<b>TOTAL REVENUES</b>	<b>8,907,825</b>	<b>9,137,723</b>	<b>8,844,555</b>	<b>9,842,791</b>	<b>998,236</b>	<b>11.29%</b>
PROPERTY TAX	27,689,196	27,871,181	30,106,900	32,238,666	\$2,131,766	7.08%
Less State Reimbursements (B/H)	(319,337)	(437,504)	(590,973)	(654,455)	(63,482)	10.74%
NET PROPERTY TAX	27,369,859	27,433,676	29,515,927	31,584,210	2,068,283	7.01%
Wyman Station (Real Estate)	46,000,000	46,000,000	42,000,000	35,970,100	(6,029,900)	-14.36%
Wyman (Personal Property/Equip/Fuel)	34,080,400	33,672,300	29,724,800	23,602,200	(6,122,600)	-20.60%
ALL OTHER - REAL	1,496,478,300	1,505,450,800	1,524,537,000	1,549,488,100	24,951,100	1.64%
ALL OTHER - PP	23,117,900	25,122,000	31,338,200	30,416,400	(921,800)	-2.94%
<b>GENERAL FUND NET Tax Base</b>	<b>1,599,676,600</b>	<b>1,610,245,100</b>	<b>1,627,600,000</b>	<b>1,639,476,800</b>	<b>11,876,800</b>	<b>0.73%</b>
<b>Development Fund Tax Base</b>	<b>30,555,300</b>	<b>41,280,700</b>	<b>47,324,300</b>	<b>50,444,600</b>	<b>3,120,300</b>	<b>6.59%</b>
<b>EFFECTIVE TOTAL TAX BASE</b>	<b>1,630,231,900</b>	<b>1,651,525,800</b>	<b>1,674,924,300</b>	<b>1,689,921,400</b>	<b>14,997,100</b>	<b>0.90%</b>
Net rate	\$16.79	\$17.04	\$17.62	\$18.69	\$1.07	6.07%
Overlay	\$0.27	\$0.12	\$0.18	\$0.17	(\$0.01)	-5.56%
<b>TAX RATE</b>	<b>\$17.06</b>	<b>\$17.16</b>	<b>\$17.80</b>	<b>\$18.86</b>	<b>\$1.06</b>	<b>5.96%</b>

<b>Development Fund "Capture"</b>	17.06	17.16	17.80	18.86		
Route 1 North	7,975,800	8,120,000	12,502,900	12,724,600	221,700	1.77%
Route 1 South	5,184,900	14,697,000	14,934,800	15,459,800	525,000	3.52%
Downtown	17,394,600	17,598,300	17,490,000	19,848,600	2,358,600	13.49%
Sub Total Ec Dev Districts	30,555,300	40,415,300	44,927,700	48,033,000	3,105,300	6.91%
Ec Dev Revenue	521,273	693,527	799,713	905,902	106,189	13.28%
Housing District- Bartlett "Capture"	0	1,005,100	2,396,600	2,411,600	15,000	0.63%
Senior Housing Revenue	0	17,248	42,659	45,483	2,824	6.62%
<b>TOTAL TIF CAPTURE</b>		<b>\$710,774</b>	<b>\$842,373</b>	<b>\$951,385</b>	<b>109,012</b>	<b>12.94%</b>
		\$41,420,400	\$47,324,300	\$50,444,600	3,120,300	6.59%

APPROPRIATIONS and Transfers SUMMARY

DRAFT

DEPARTMENT	Budget 2016-17	Budget 2017-18	Budget 2018-19	DRAFT 2019-2020	% Variance	\$ Variance
ADMINISTRATION	770,272	772,616	803,980	840,694	4.57%	\$36,715
INSURANCES	219,983	217,800	221,078	252,497	14.21%	\$31,419
BENEFITS	1,613,849	1,739,287	1,790,670	1,930,943	7.83%	\$140,273
TOWN BUILDINGS	143,886	144,464	148,436	161,319	8.68%	\$12,883
<b>Gen'l Gov't Subtotal</b>	<b>2,747,990</b>	<b>2,874,167</b>	<b>2,964,164</b>	<b>3,185,454</b>	<b>7.47%</b>	<b>\$221,290</b>
POLICE	1,111,770	1,166,298	1,192,468	1,210,362	1.50%	\$17,895
FIRE-RESCUE	622,890	652,678	666,824	721,905	8.26%	\$55,082
DISPATCH	198,646	202,971	208,136	214,151	2.89%	\$6,015
HARBOR/WATER	53,753	54,037	59,327	62,349	5.09%	\$3,022
PUB. SAFETY-MIS	592,001	588,127	594,725	647,479	8.87%	\$52,753
<b>P. Safety Subtotal</b>	<b>2,579,060</b>	<b>2,664,111</b>	<b>2,721,480</b>	<b>2,856,246</b>	<b>4.95%</b>	<b>\$134,766</b>
HIGHWAYS	820,902	842,785	835,078	869,158	4.08%	\$34,080
SOLID WASTE	566,739	587,387	542,677	660,327	21.68%	\$117,650
WASTEWATER	947,284	947,577	901,300	860,163	-4.56%	(\$41,138)
MECHANICAL	326,660	341,703	354,302	384,898	8.64%	\$30,596
TREES	44,000	40,000	44,000	48,000	9.09%	\$4,000
<b>P. Works Subtotal</b>	<b>2,705,584</b>	<b>2,759,452</b>	<b>2,677,357</b>	<b>2,822,545</b>	<b>5.42%</b>	<b>\$145,188</b>
GENL ASST	26,300	26,300	26,300	26,300	0.00%	\$0
AGENCIES	5,350	4,850	4,850	4,850	0.00%	\$0
<b>Human Srvs Subtotal</b>	<b>31,650</b>	<b>31,150</b>	<b>31,150</b>	<b>31,150</b>	<b>0.00%</b>	<b>\$0</b>
LIBRARY	465,599	507,205	519,690	529,930	1.97%	\$10,239
PARKS	422,178	425,509	427,040	433,158	1.43%	\$6,118
CEMETERIES	\$20,400	\$20,400	\$25,200	\$27,200	7.94%	\$2,000
COMM. DEV.	162,540	166,184	175,537	189,614	8.02%	\$14,077
PLANNING/DEV.	310,580	307,476	306,537	337,338	10.05%	\$30,801
<b>P. Srvs Subtotal</b>	<b>1,381,297</b>	<b>1,426,774</b>	<b>1,454,004</b>	<b>1,517,240</b>	<b>4.35%</b>	<b>\$63,235</b>
DEBT SERVICE	1,085,373	1,017,210	1,090,712	1,189,915	9.10%	\$99,203
CAPITAL RESERVE	1,399,940	1,237,540	1,197,007	1,532,607	28.04%	\$335,600
<b>Capital Subtotal</b>	<b>2,485,313</b>	<b>2,254,750</b>	<b>2,287,719</b>	<b>2,722,522</b>	<b>19.01%</b>	<b>\$434,803</b>
MUNICIPAL	11,930,894	12,010,404	12,135,874	13,135,157	8.23%	\$999,283
BROWN TAIL MOTH Special Article				200,000		\$200,000
COUNTY TAX	1,037,987	1,094,470	1,136,850	1,173,006	3.18%	\$36,156
EDUCATION	23,106,867	23,904,030	24,836,358	25,961,909	4.53%	\$1,125,551
Education New Debt service				660,000		
<b>TOTAL</b>	<b>36,075,748</b>	<b>37,008,904</b>	<b>38,109,082</b>	<b>41,130,072</b>	<b>7.93%</b>	<b>\$3,020,990</b>

**Distribution of Tax Bill FY 2019-20**  
**With Brown Tail Moth**

<b>Function</b>	<b>net tax required</b>	<b>net tax rate</b>	<b>% of total rate</b>
		<b>\$ / \$1000</b>	
<b>Net Education</b>	<b>\$ 21,376,718</b>	<b>\$ 13.04</b>	<b>69.2%</b>
<b>County</b>	<b>\$ 1,173,006</b>	<b>\$ 0.72</b>	<b>3.8%</b>
<b>Net Municipal w/BTM</b>	<b>\$ 8,083,101</b>	<b>\$ 4.93</b>	<b>26.1%</b>
<b>Subtotal</b>	<b>\$ 30,632,825</b>	<b>\$ 18.68</b>	<b>99.1%</b>
<b>overlay estimate</b>	<b>\$ 287,287</b>	<b>\$ 0.17</b>	<b>0.9%</b>
<b>Total</b>	<b>\$ 30,920,112</b>	<b>\$ 18.85</b>	<b>100%</b>

## MUNICIPAL REVENUES (Estimated)

TOWN REVENUES:	2017-18	2017-18	2018-19	2019-20	\$	%
	Budget	Actual	Budget	Budget	Variance	Variance
EXCISE TAX-M.V.	1,780,000	1,958,691	1,920,000	1,987,200	67,200	3.5%
EXCISE TAX-BOATS	24,800	25,821	24,800	25,000	200	0.8%
AGENT FEES	26,000	26,577	26,000	27,000	1,000	3.8%
VITAL RECORDS FEES	9,000	9,337	9,000	9,200	200	2.2%
BUSINESS LICENSES	1,600	1,924	1,600	1,700	100	6.3%
NOTARY FEES	900	1,275	1,000	1,200	200	20.0%
CODE ENFORCEMENT PERMITS/FEES	103,000	147,048	162,000	212,000	50,000	30.9%
CONCEALED WEAPONS	200	280	200	300	100	50.0%
ALARM PERMITS	5,400	5,280	5,400	5,400	-	0.0%
PARKING TICKETS	1,500	1,259	1,500	1,800	300	20.0%
COURT OFFICERS	1,800	2,870	2,000	2,300	300	15.0%
INSURANCE REPORTS	1,000	2,090	1,000	1,200	200	20.0%
PARAMEDIC SUPPORT (NY)	14,400	14,400	14,400	25,500	11,100	77.1%
RESCUE BILLING	240,000	240,000	260,000	260,000	-	0.0%
MOORING FEES	40,000	44,162	52,000	52,000	-	0.0%
LAUNCH FEES	11,500	13,335	17,000	17,000	-	0.0%
SEASON PASSES	7,000	9,030	3,800	7,000	3,200	84.2%
OTHER REVENUE	12,000	26,508	12,000	12,000	-	0.0%
LIBRARY FEES	6,000	6,000	6,000	6,000	-	0.0%
RECYCLING REVENUES	39,000	40,974	37,000	37,000	-	0.0%
INTEREST EARNINGS	2,200	21,422	6,400	23,000	16,600	259.4%
TAX INTEREST/LIEN FEES	41,000	36,581	41,000	42,000	1,000	2.4%
Sewer interest and lien fees		5,475	6,000	5,300	(700)	-11.7%
TRANSFERS FROM TRUST FUNDS	1,000	1,000	0	0	-	
TRANSFER FROM SCHOOLS- Bus Mechanic w/ net			net	net	-	
GENERAL ASSISTANCE	4,800	9,836	9,000	9,000	-	0.0%
HOMESTEAD REIMBURSEMENTS	320,464	320,333	400,115	431,607	31,492	7.9%
SEWER FEES	615,000	611,368	620,000	620,000	-	0.0%
TRANSFER STATION WINDOW STICKERS	70,000	71,622	68,000	58,000	(10,000)	-14.7%
VETERANS REIMBURSEMENTS	9,000	6,682	7,800	7,000	(800)	-10.3%
STATE REVENUE SHAR.	520,000	466,315	480,000	592,000	112,000	23.3%
SNOWMOBILE REIMBURSEMENTS	650	695	500	500	-	0.0%
BETE REIMBURSEMENT	96,600	117,282	104,000	222,848	118,848	114.3%
MDOT GRANT	0	0	0	0	-	
MUNICIPAL SUBTOTAL	4,005,814	4,245,472	4,299,515	4,702,055	402,540	9.4%
BUDGETED USE OF SURPLUS	550,000	550,000	550,000	550,000	-	0.0%
Total (Non-Educational )	4,555,814	4,795,472	4,849,515	5,252,055	402,540	8.3%
SCHOOL REVENUES					-	
Rent, Agency, other revenues	90,000	34,844	34,500	20,000	(14,500)	-42.0%
SCHOOL TUITION	275,000	392,805	320,000	416,000	96,000	30.0%
Transfer :tax Stab. (or balance used)	0	0	0	0	-	
*EDUCATION State Funding	4,312,620	4,312,620	4,144,655	4,809,191	664,536	16.0%
Additional State Aid authorized	321,353	321,353	0	0	-	
EDUCATION SUBTOTAL	4,998,973	5,061,622	4,499,155	5,245,191	746,036	16.6%
TOTAL	9,554,787	9,857,094	9,348,670	10,497,246	1,148,576	12.3%

## MUNICIPAL EXPENDITURES

DRAFT  
2019-20  
Budget

	2017-18 Budget	2017-18 Actuals	2018-19 Budget	2019-20 Budget	\$ Change	% Change
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### GENERAL GOVERNMENT

#### Administration

1100	51011	Salaries and Wages	510,384	503,027	516,871	528,773	11,902	2.30%
1100	51012	Part-Time Wages	8,000	8,820	19,000	19,450	450	2.37%
1100	51013	Overtime	4,500	10,575	7,800	9,800	2,000	25.64%
1100	51018	Town Council Stipends	7,000	7,000	7,000	7,000	-	0.00%
1100	51020	Volunteer Development	3,800	2,865	3,800	3,800	-	0.00%
1100	52024	Dues/Memberships	2,200	2,177	2,280	2,280	-	0.00%
1100	52026	Professional Development	8,450	5,153	8,850	8,850	-	0.00%
1100	52027	Supplies	15,200	13,752	15,100	15,100	-	0.00%
1100	52032	Telephone	5,400	3,380	4,600	4,600	-	0.00%
1100	52037	Auto Allowances/Mileage	2,000	1,790	2,000	2,000	-	0.00%
1100	52065	Audit	16,000	15,570	15,000	15,000	-	0.00%
1100	52067	Elections	10,100	11,523	10,100	11,600	1,500	14.85%
1100	52069	Annual Report	1,200	0	2,600	2,600	-	0.00%
1100	52070	Sewer Billing	11,000	8,497	11,500	11,500	-	0.00%
1100	52071	Postage	15,200	14,442	15,200	15,500	300	1.97%
1100	52073	Printing	2,200	1,863	2,200	2,200	-	0.00%
1100	52077	Advertising	1,800	1,923	1,800	1,800	-	0.00%
1100	52079	Legal and Professional	33,500	101,836	44,500	59,500	15,000	33.71%
1100	52080	Contracted Services-Assessing	103,982	103,982	101,779	105,342	3,563	3.50%
1100	52081	Tax Maps	3,500	4,581	4,500	4,500	-	0.00%
1100	52083	Registry Service	3,200	2,625	3,500	3,500	-	0.00%
1100	53001	Gen Gov't Capital Outlays	4,000	4,000	4,000	6,000	2,000	50.00%
<b>SUB-TOTAL</b>			<b>772,616</b>	<b>829,382</b>	<b>803,980</b>	<b>840,694</b>	<b>36,715</b>	<b>4.57%</b>

#### Insurances

1110	52085	Property Insurance	41,770	38,500	39,612	39,612	-	0.00%
1110	52087	Automobile Insurance	32,142	34,282	34,968	38,186	3,218	9.20%
1110	52089	Workers' Compensation Insurance	97,187	94,842	103,801	131,901	28,101	27.07%
1110	52091	Liability Insurance	46,701	41,385	42,698	42,798	100	0.23%
<b>SUB-TOTAL</b>			<b>217,800</b>	<b>209,009</b>	<b>221,078</b>	<b>252,497</b>	<b>31,419</b>	<b>14.21%</b>

#### Employee Benefits

1115	51101	Other Insurance Benefits	12,110	7,545	12,200	14,100	1,900	15.57%
1115	52093	Group Life Insurance	26,327	21,689	26,725	27,703	978	3.66%
1115	52095	Retirement Plans	372,669	366,746	390,079	404,250	14,171	3.63%
1115	52097	FICA	365,453	352,803	373,778	381,445	7,667	2.05%
1115	52099	Health & Dental Insurance	962,728	915,227	987,888	1,103,444	115,556	11.70%
<b>SUB-TOTAL</b>			<b>1,739,287</b>	<b>1,664,009</b>	<b>1,790,670</b>	<b>1,930,943</b>	<b>140,273</b>	<b>7.83%</b>

## MUNICIPAL EXPENDITURES

			2017-18	2017-18	2018-19	DRAFT	\$	%
			Budget	Actuals	Budget	2019-20	Change	Change
						Budget		
<b>Town Buildings</b>								
1120	52030	Fuel Oil/Propane	9,154	9,083	7,923	8,978	1,055	13.31%
1120	52031	Power	23,000	15,124	23,250	23,000	(250)	-1.08%
1120	52033	Water	2,350	1,920	2,350	2,350	-	0.00%
1120	52043	Building Repairs and Maintenance	31,000	31,512	34,700	34,851	151	0.44%
1120	52044	Furniture and Equipment	7,650	2,827	5,150	7,650	2,500	48.54%
1120	52047	Cleaning Services	53,500	51,373	53,500	53,500	-	0.00%
1120	52103	Grounds Maintenance	1,000	354	1,000	1,000	-	0.00%
1120	52105	East Main St. Community House	1,370	2,721	3,515	3,439	(77)	-2.18%
1120	52106	North Road House	2,500	2,382	2,500	6,500	4,000	160.00%
1120	52107	CI Community House	600	735	1,000	1,000	-	0.00%
1120	52109	Old Baptist Meeting House	1,800	307	1,800	1,800	-	0.00%
1120	52111	Log Cabin	10,540	12,873	11,748	12,310	563	4.79%
1120	52XXX	Masonic Hall (new)		0	0	4,941	4,941	
<b>SUB-TOTAL</b>			<b>144,464</b>	<b>131,210</b>	<b>148,436</b>	<b>161,319</b>	<b>12,883</b>	<b>8.68%</b>

### GENERAL GOVERNMENT SUMMARY

ADMINISTRATION	772,616	829,382	803,980	840,694	36,715	4.57%
INSURANCES	217,800	209,009	221,078	252,497	31,419	14.21%
EMPLOYEE BENEFITS	1,739,287	1,664,009	1,790,670	1,930,943	140,273	7.83%
TOWN BUILDINGS	144,464	131,210	148,436	161,319	12,883	8.68%
<b>TOTAL GEN'L GOV'T</b>	<b>2,874,167</b>	<b>2,833,611</b>	<b>2,964,164</b>	<b>3,185,454</b>	<b>221,290</b>	<b>7.47%</b>

## PUBLIC SAFETY

### Police Department

1200	51011	Salaries and Wages	910,180	878,675	929,570	936,525	6,955	0.75%
1200	51012	Part-Time Wages	20,809	14,796	23,393	23,984	591	2.52%
1200	51013	Overtime	91,665	96,993	90,551	96,204	5,653	6.24%
1200	51014	Contract Incentives	8,648	6,520	8,750	12,000	3,250	37.14%
1200	51019	Uniform Cleaning	8,000	7,960	8,000	8,000	-	0.00%
1200	52021	Gas/Oil	23,760	19,498	23,440	23,400	(40)	-0.17%
1200	52022	Vehicle Repairs and Maintenance	17,700	15,279	18,400	17,800	(600)	-3.26%
1200	52023	Uniforms	11,000	7,807	13,900	13,800	(100)	-0.72%
1200	52026	Professional Development	15,475	12,939	16,975	17,725	750	4.42%
1200	52027	Supplies	13,170	10,060	12,715	12,665	(50)	-0.39%
1200	52032	Telephone	7,320	6,631	7,500	7,356	(144)	-1.92%
1200	52119	Photo/Ammo/Print	10,260	7,698	8,960	9,980	1,020	11.38%
1200	52121	Radio Repairs	12,468	11,782	14,470	15,080	610	4.22%
1200	52122	Metro Regional Crime Lab	5,843	5,596	5,843	5,843	-	0.00%
1200	53001	Police Capital Outlays	10,000	5,919	10,000	10,000	-	0.00%
<b>SUB-TOTAL</b>			<b>1,166,298</b>	<b>1,108,153</b>	<b>1,192,468</b>	<b>1,210,362</b>	<b>17,895</b>	<b>1.50%</b>

## MUNICIPAL EXPENDITURES

			2017-18	2017-18	2018-19	DRAFT	\$	%
			Budget	Actuals	Budget	2019-20	Change	Change
						Budget		
<b>Fire-Rescue Department</b>								
1210	51011	Salaries and Wages	187,399	178,242	193,505	227,221	33,716	17.42%
1210	51012	Part-Time Wages	95,000	82,887	85,000	85,000	-	0.00%
1210	51013	Overtime	0	1,855	0	0	-	
1210	51017	Stipends	5,500	2,588	5,500	4,000	(1,500)	-27.27%
1210	51123	Paramedic	186,860	210,251	200,808	212,960	12,152	6.05%
1210	52021	Gas/Oil	20,000	17,763	20,000	20,000	-	0.00%
1210	52022	Vehicle Repairs & Maintenance	20,000	28,650	20,000	25,000	5,000	25.00%
1210	52023	Uniforms	7,000	4,554	7,000	7,000	-	0.00%
1210	52024	Dues/Memberships	9,520	10,534	9,520	10,335	815	8.56%
1210	52026	Professional Development	3,000	2,295	4,000	3,500	(500)	-12.50%
1210	52027	Supplies	3,500	3,566	3,500	3,500	-	0.00%
1210	52030	Fuel Oil/Propane	6,649	7,061	6,541	7,290	749	11.45%
1210	52031	Power	10,450	7,304	10,450	8,800	(1,650)	-15.79%
1210	52032	Telephone	5,200	6,132	6,500	6,500	-	0.00%
1210	52033	Water	2,500	2,113	2,500	1,800	(700)	-28.00%
1210	52037	Auto Allowances/Mileage	1,000	69	4,000	2,500	(1,500)	-37.50%
1210	52040	Equipment Repairs & Maintenance	13,500	14,412	15,000	15,000	-	0.00%
1210	52043	Building Repairs & Maintenance	11,500	14,946	11,500	15,000	3,500	30.43%
1210	52060	Miscellaneous	5,500	5,111	5,500	5,500	-	0.00%
1210	52125	Fire-Rescue Equipment	17,000	14,359	17,000	17,000	-	0.00%
1210	52127	Schools/Meetings	14,600	8,129	12,000	10,000	(2,000)	-16.67%
1210	52129	Oxygen/Medical Supplies	20,000	19,332	20,000	20,000	-	0.00%
1210	53001	Fire-rescue Capital Outlays	7,000	8,309	7,000	14,000	7,000	100.00%
		<b>SUB-TOTAL</b>	<b>652,678</b>	<b>650,461</b>	<b>666,824</b>	<b>721,905</b>	<b>55,082</b>	<b>8.26%</b>

## Communications

1240	52048	Contract Town of Falmouth	168,138	168,132	173,183	178,377	5,194	3.00%
1240	52060	Annual operating expenses	26,368	29,776	26,908	28,048	1,140	4.24%
1240	51012	Extra window/public reception	3,965	2,532	3,545	3,226	(319)	-9.00%
1240	53001	Communications Capital Outlay	4,500	5,005	4,500	4,500	-	0.00%
		<b>SUB-TOTAL</b>	<b>202,971</b>	<b>205,445</b>	<b>208,136</b>	<b>214,151</b>	<b>6,015</b>	<b>2.89%</b>

## Harbor and Waterfront

1260	51011	Salaries and Wages	0	0	0	0	-	
1260	51012	Part-Time Wages	25,988	20,783	28,904	29,622	718	2.48%
1260	51013	Overtime	1,310	1,626	2,020	3,000	980	48.51%
1260	52021	Gas/Oil	2,772	1,976	2,768	2,730	(38)	-1.37%
1260	52023	Uniforms	1,070	894	1,070	1,070	-	0.00%
1260	52026	Professional Development	1,250	591	1,200	1,500	300	25.00%
1260	52027	Supplies	1,000	867	950	1,225	275	28.95%
1260	52031	Power	1,200	936	1,620	1,100	(520)	-32.10%



## MUNICIPAL EXPENDITURES

			2017-18	2017-18	2018-19	DRAFT	\$	%
			Budget	Actuals	Budget	2019-20	Change	Change
						Budget		
1260	52032	Telephone	1,073	1,388	1,421	1,428	7	0.49%
1260	52041	Repairs and Maintenance	2,500	2,939	2,500	3,000	500	20.00%
1260	52048	Contracted Services	7,974	7,828	8,974	9,774	800	8.91%
1260	52060	Miscellaneous	400	371	400	400	-	0.00%
1260	52137	Boat Repairs	3,000	2,135	3,000	3,000	-	0.00%
1260	53001	Harbor Capital Outlays	4,500	4,431	4,500	4,500	-	0.00%
<b>SUB-TOTAL</b>			<b>54,037</b>	<b>46,765</b>	<b>59,327</b>	<b>62,349</b>	<b>3,022</b>	<b>5.09%</b>

### Public Safety

1270	52139	Street Lights	108,700	120,749	108,700	108,700	-	0.00%
1270	52141	Traffic Signals	11,200	7,488	11,200	11,200	-	0.00%
1270	52143	Canine Control	18,732	7,015	18,330	30,098	11,767	64.19%
1270	52145	Chebeague Parking	3,375	3,625	3,375	3,625	250	7.41%
1270	52147	Informational Signs	500	(1,552)	500	500	-	0.00%
1270	52149	Hydrant Rental	445,620	445,801	452,620	493,356	40,736	9.00%
<b>SUB-TOTAL</b>			<b>588,127</b>	<b>583,126</b>	<b>594,725</b>	<b>647,479</b>	<b>52,753</b>	<b>8.87%</b>

#### PUBLIC SAFETY SUMMARY

<b>POLICE</b>	1,166,298	1,108,153	1,192,468	1,210,362	17,895	1.50%
<b>FIRE/RESCUE</b>	652,678	650,461	666,824	721,905	55,082	8.26%
<b>COMMUNICATIONS</b>	202,971	205,445	208,136	214,151	6,015	2.89%
<b>HARBOR / WATERFRONT</b>	54,037	46,765	59,327	62,349	3,022	5.09%
<b>PUBLIC SAFETY-MISC.</b>	588,127	583,126	594,725	647,479	52,753	8.87%
<b>TOTAL PUBLIC SAFETY</b>	<b>2,664,111</b>	<b>2,593,951</b>	<b>2,721,480</b>	<b>2,856,246</b>	<b>134,766</b>	<b>4.95%</b>

### Public Works-Highways

1310	51011	Salaries and Wages	452,589	437,670	457,785	476,336	18,551	4.05%
1310	51012	Part-Time Wages	13,000	12,701	15,634	23,911	8,277	52.94%
1310	51013	Overtime	125,722	111,256	114,793	117,000	2,207	1.92%
1310	51014	Contract Incentives	6,450	7,572	8,900	3,950	(4,950)	-55.62%
1310	52023	Uniforms	14,535	13,186	14,107	14,107	-	0.00%
1310	52026	Professional Development	1,400	591	1,800	1,800	-	0.00%
1310	52042	Equipment Rental/Contracted Services	38,080	25,767	37,645	47,140	9,495	25.22%
1310	52060	Miscellaneous	4,000	7,903	5,000	5,000	-	0.00%
1310	52151	Salt	118,009	162,567	142,414	142,414	-	0.00%
1310	52153	Sand	10,500	10,846	11,500	11,500	-	0.00%
1310	52155	Street Signs	6,000	6,640	6,000	6,000	-	0.00%
1310	52159	Road Patch	5,500	4,367	7,500	7,500	-	0.00%
1310	52161	Gravel	4,000	1,108	4,000	4,000	-	0.00%
1310	52163	Storm Drains	3,000	868	3,000	3,000	-	0.00%

## MUNICIPAL EXPENDITURES

			2017-18	2017-18	2018-19	DRAFT	\$	%
			Budget	Actuals	Budget	2019-20	Change	Change
						Budget		
1310	52165	Minor Equipment	3,500	4,196	4,500	5,000	500	11.11%
1310	52167	Mailboxes	500	500	500	500	-	0.00%
1310	52169	Road Striping	36,000	4,402	Cap Res	Cap Res	-	
1310	53001	Capital outlays	0	0	0	0	-	
		Paving (Contingent)	0	0	0	0	-	
<b>SUB-TOTAL</b>			<b>842,785</b>	<b>812,140</b>	<b>835,078</b>	<b>869,158</b>	<b>34,080</b>	<b>4.08%</b>

### Public Works-Solid Waste

1320	51011	Salaries and Wages	122,883	98,496	125,591	128,847	3,256	2.59%
1320	51012	Part-Time Wages	37,900	48,223	41,000	51,656	10,656	25.99%
1320	51013	Overtime	26,347	35,700	23,243	27,775	4,532	19.50%
1320	51014	Contract Incentives	1,600	1,770	1,500	1,200	(300)	-20.00%
1320	52021	Gas/Oil	5,796	9,492	6,350	7,101	751	11.83%
1320	52023	Uniforms	2,517	1,621	2,517	2,956	439	17.44%
1320	52026	Professional Development	1,000	1,643	1,000	1,000	-	0.00%
1320	52027	Supplies	1,100	315	1,100	1,100	-	0.00%
1320	52030	Fuel Oil/Propane	1,980	2,171	1,980	2,160	180	9.09%
1320	52031	Power	3,604	2,746	3,604	3,604	-	0.00%
1320	52032	Telephone	2,076	1,550	3,000	3,000	-	0.00%
1320	52033	Water	300	149	300	300	-	0.00%
1320	52040	Equipment Repairs and Maintenance	2,500	2,500	2,500	3,500	1,000	40.00%
1320	52042	Equipment Rental	32,400	15,278	0	0	-	
1320	52043	Building Repairs and Maintenance	4,200	3,415	4,200	5,200	1,000	23.81%
1320	52060	Miscellaneous	3,000	5,467	3,000	4,000	1,000	33.33%
1320	52171	Tipping Fees/assessment- EcoMaine	155,100	137,691	141,000	199,980	58,980	41.83%
1320	52173	Tip Fee - CDD	35,460	48,329	36,160	61,870	25,710	71.10%
1320	52175	Well Testing	7,300	7,861	7,300	8,000	700	9.59%
1320	52181	Recycling/ hhw	13,600	8,596	14,000	14,000	-	0.00%
1320	52183	Composting	2,500	0	2,500	2,500	-	0.00%
1320	52185	Transportation	124,224	141,374	120,832	130,578	9,746	8.07%
<b>SUB-TOTAL</b>			<b>587,387</b>	<b>574,388</b>	<b>542,677</b>	<b>660,327</b>	<b>117,650</b>	<b>21.68%</b>

### Public Works-Wastewater

1330	51011	Salaries and Wages	386,509	387,743	396,633	411,652	15,019	3.79%
1330	51012	Part-Time Wages	14,400	0	0	0	-	
1330	51013	Overtime	35,000	39,680	35,000	40,000	5,000	14.29%
1330	51014	Contract Incentives	4,000	924	4,200	6,300	2,100	50.00%
1330	52021	Gas/Oil	17,000	13,000	14,000	14,000	-	0.00%
1330	52022	Vehicle Repairs and Maintenance	15,500	17,265	15,500	16,500	1,000	6.45%
1330	52023	Uniforms	10,000	6,477	10,000	9,000	(1,000)	-10.00%
1330	52026	Professional Development	5,000	3,403	5,000	4,500	(500)	-10.00%
1330	52027	Supplies	4,500	4,122	4,500	4,500	-	0.00%
1330	52030	Fuel Oil/Propane	10,168	12,833	10,168	16,311	6,144	60.42%
1330	52031	Power	155,000	105,382	135,000	126,000	(9,000)	-6.67%

## MUNICIPAL EXPENDITURES

			2017-18	2017-18	2018-19	DRAFT	\$	%
			Budget	Actuals	Budget	2019-20	Change	Change
						Budget		
1330	52032	Telephone	7,000	6,819	7,200	7,500	300	4.17%
1330	52033	Water	9,000	10,746	9,000	9,000	-	0.00%
1330	52041	Repairs and Maintenance	15,000	15,754	15,000	15,000	-	0.00%
1330	52042	Equipment Rental	2,000	1,763	2,100	2,100	-	0.00%
1330	52060	Miscellaneous	6,000	5,352	6,000	12,300	6,300	105.00%
1330	52187	Chemicals	35,000	25,313	29,000	29,000	-	0.00%
1330	52189	System Repairs	60,000	60,711	45,000	60,000	15,000	33.33%
1330	52191	Composting Bark	70,000	52,895	70,000	60,000	(10,000)	-14.29%
1330	52193	Lab Work	16,500	14,360	18,000	16,500	(1,500)	-8.33%
1330	53001	Wastewater Capital Outlay	70,000	69,840	70,000	0	(70,000)	-100.00%
SUB-TOTAL			947,577	854,382	901,300	860,163	(41,138)	-4.56%

### Public Works - Mechanical Maintenance

1340	51011	Salaries and Wages	104,224	76,165	102,834	108,450	5,616	5.46%
1340	51012	Part Time Wages	0	0	0	0	-	
1340	51013	Overtime	31,973	24,595	29,983	32,751	2,768	9.23%
1340	51014	Contract Incentives	2,425	4,194	5,525	4,450	(1,075)	-19.46%
1340	52021	Gas/Oil	49,496	59,985	54,212	54,212	-	0.00%
1340	52022	Vehicle Repairs and Maintenance	35,000	34,506	35,000	35,000	-	0.00%
1340	52023	Uniforms	0	872	0	0	-	
1340	52026	Professional Development	1,800	486	1,800	1,800	-	0.00%
1340	52027	Supplies	2,500	2,709	2,500	2,500	-	0.00%
1340	52030	Fuel Oil/Propane	11,529	12,625	11,246	13,585	2,339	20.80%
1340	52031	Power	10,208	12,724	10,208	10,208	-	0.00%
1340	52032	Telephone	4,623	4,011	5,319	4,467	(852)	-16.02%
1340	52033	Water	1,500	2,558	1,500	2,500	1,000	66.67%
1340	52043	Building Repairs and Maintenance	6,000	6,004	10,750	21,550	10,800	100.47%
1340	52060	Miscellaneous	6,000	7,992	8,000	18,000	10,000	125.00%
1340	52197	Tires	6,425	5,546	5,425	5,425	-	0.00%
1340	52199	Winter Maintenance	25,000	34,471	25,000	25,000	-	0.00%
1310	53001	PW Capital Outlay	43,000	31,684	45,000	45,000	-	0.00%
SUBTOTAL			341,703	321,126	354,302	384,898	30,596	8.64%

### Tree Care

1370	52201	Tree Care	40,000	41,248	44,000	48,000	8,000	20.00%
SUB-TOTAL			40,000	41,248	44,000	48,000	8,000	20.00%

## MUNICIPAL EXPENDITURES

	2017-18 Budget	2017-18 Actuals	2018-19 Budget	DRAFT 2019-20 Budget	\$ Change	% Change
<b>PUBLIC WORKS SUMMARY</b>						
HIGHWAYS	842,785	812,140	835,078	869,158	26,373	3.13%
SOLID WASTE	587,387	574,388	542,677	660,327	72,939	12.42%
WASTEWATER	947,577	854,382	901,300	860,163	(87,414)	-9.23%
MECHANICAL MAINT.	341,703	321,126	354,302	384,898	43,195	12.64%
TREE CARE	40,000	41,248	44,000	48,000	8,000	20.00%
<b>TOTAL PUBLIC WORKS</b>	<b>2,759,452</b>	<b>2,603,284</b>	<b>2,677,357</b>	<b>2,822,545</b>	<b>63,093</b>	<b>2.29%</b>

## HEALTH & WELFARE

### General Assistance

1400	52048	Contracted Services	12,000	12,000	12,000	12,000	-	0.00%
1400	52203	Food	1,000	1,877	1,000	1,000	-	0.00%
1400	52205	Utilities and Heating Fuel	3,800	172	3,800	3,800	-	0.00%
1400	52207	Rent	8,500	11,718	8,500	8,500	-	0.00%
1400	52209	Unclassified	1,000	285	1,000	1,000	-	0.00%
		<b>SUB-TOTAL</b>	<b>26,300</b>	<b>26,052</b>	<b>26,300</b>	<b>26,300</b>	<b>-</b>	<b>0.00%</b>

### Human Service Agencies

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

### HEALTH AND WELFARE SUMMARY

GENERAL ASSISTANCE	26,300	26,052	26,300	26,300	-	0.00%
HUMAN SERVICE AGENCIES	4,850	4,850	4,850	4,850	-	0.00%
<b>TOTAL HEALTH AND WELFARE</b>	<b>31,150</b>	<b>30,902</b>	<b>31,150</b>	<b>31,150</b>	<b>-</b>	<b>0.00%</b>

## PUBLIC SERVICES

### Merrill Memorial Library

1500	51011	Salaries and Wages	321,225	317,336	332,475	338,605	6,131	1.84%
1500	51012	Part-Time Wages	64,802	49,874	65,648	66,511	863	1.31%
1500	52026	Professional Development	2,000	1,847	2,000	2,000	-	0.00%
1500	52027	Supplies	10,500	10,378	10,500	10,500	-	0.00%
1500	52030	Fuel Oil/Propane	8,779	8,918	8,068	8,814	746	9.24%

## MUNICIPAL EXPENDITURES

			2017-18	2017-18	2018-19	DRAFT	\$	%
			Budget	Actuals	Budget	2019-20	Change	Change
						Budget		
1500	52031	Power	12,500	13,046	13,500	13,500	-	0.00%
1500	52032	Telephone	2,000	1,547	2,000	2,000	-	0.00%
1500	52033	Water	1,400	1,361	1,500	1,500	-	0.00%
1500	52040	Equipment Repairs and Maintenance	2,500	329	2,500	2,500	-	0.00%
1500	52043	Building Repairs and Maintenance	20,000	22,519	20,000	23,000	3,000	15.00%
1500	52044	Furniture and Equipment	2,000	1,995	2,000	2,000	-	0.00%
1500	52047	Cleaning Services	3,500	997	3,500	3,000	(500)	-14.29%
1500	52225	Adult Books	23,000	16,922	23,000	23,000	-	0.00%
1500	52227	Childrens Books	6,000	5,571	6,000	6,000	-	0.00%
1500	52229	Reference	2,000	1,384	2,000	2,000	-	0.00%
1500	52231	Periodicals	6,000	5,791	6,000	6,000	-	0.00%
1500	52233	Audio Visual	5,000	4,329	5,000	5,000	-	0.00%
1500	52235	Technology	14,000	13,781	14,000	14,000	-	0.00%
<b>SUB-TOTAL</b>			<b>507,205</b>	<b>477,926</b>	<b>519,690</b>	<b>529,930</b>	<b>10,239</b>	<b>1.97%</b>

### Parks

1530	51011	Salaries and Wages	204,885	167,078	217,953	221,407	3,454	1.58%
1530	51012	Part-Time Wages	66,000	58,866	46,130	46,130	-	0.00%
1530	51013	Overtime	16,000	14,377	16,000	16,000	-	0.00%
1530	51014	Contract Incentives	2,000	700	2,000	2,000	-	0.00%
1530	52021	Gas/Oil	14,000	8,604	14,000	9,000	(5,000)	-35.71%
1530	52023	Uniforms	2,400	1,800	3,000	3,000	-	0.00%
1530	52026	Professional Development	1,000	796	1,000	1,200	200	20.00%
1530	52027	Supplies	14,500	12,091	14,000	14,000	-	0.00%
1530	52030	Fuel Oil/Propane	2,124	2,904	3,157	3,220	64	2.02%
1530	52031	Power	4,500	2,290	4,500	3,500	(1,000)	-22.22%
1530	52032	Telephone	1,800	1,563	1,500	1,700	200	13.33%
1530	52033	Water	2,500	3,121	3,000	3,200	200	6.67%
1530	52037	Mileage	2,000	0	2,000	2,000	-	0.00%
1530	52040	Equipment Repairs & Maintenance	12,000	15,706	12,000	12,000	-	0.00%
1530	52042	Equipment Rental	8,000	7,482	8,000	8,000	-	0.00%
1530	52048	Contracted Services	24,000	27,525	20,000	28,000	8,000	40.00%
1530	52060	Miscellaneous	0	0	0	0	-	#DIV/0!
1530	52238	Athletic Field Maintenance	25,000	25,233	25,000	25,000	-	0.00%
1530	52239	Horticulture	1,800	1,333	1,800	1,800	-	0.00%
1530	52240	Conservation Land Maintenance	7,000	2,400	18,000	18,000	-	0.00%
1530	53001	Parks Capital Outlay	14,000	17,069	14,000	14,000	-	0.00%
<b>SUB-TOTAL</b>			<b>425,509</b>	<b>370,937</b>	<b>427,040</b>	<b>433,158</b>	<b>6,118</b>	<b>1.43%</b>

## MUNICIPAL EXPENDITURES

			2017-18	2017-18	2018-19	DRAFT	\$	%
			Budget	Actuals	Budget	2019-20	Change	Change
						Budget		
<b>Cemeteries</b>								
1560	52048	Contracted Services	16,900	19,200	21,700	23,700	2,000	9.22%
1560	52060	Miscellaneous	500	546	500	500	-	0.00%
1560	52113	Cousins Island Cemetary Appropriation	3,000	3,000	3,000	3,000	-	0.00%
<b>SUB-TOTAL</b>			<b>20,400</b>	<b>22,746</b>	<b>25,200</b>	<b>27,200</b>	<b>2,000</b>	<b>7.94%</b>

## Community Development

1570	52243	Community Services/Recreation	85,000	85,000	85,000	85,000	-	0.00%
1570	52244	Historical Society	21,500	21,500	21,500	21,500	-	0.00%
1570	52245	Shellfish Conservation	7,500	7,500	7,500	7,500	-	0.00%
1570	52247	GPCOG	8,500	8,349	13,488	16,698	3,210	23.80%
1570	52249	Memorial Day	2,000	1,651	2,000	2,000	-	0.00%
1570	52251	MMA	11,339	11,504	11,504	11,876	372	3.23%
1570	52252	Aging In Place	0	0	0	6,240	6,240	
1570	52256	Metro Subsidy	30,345	32,561	30,345	34,500	4,155	13.69%
1570	52258	RRCT subsidy (partnership contribution)	0	0	4,200	4,300	100	2.38%
<b>SUB-TOTAL</b>			<b>166,184</b>	<b>168,065</b>	<b>175,537</b>	<b>189,614</b>	<b>14,077</b>	<b>8.02%</b>

## Planning, Development and Engineering

1580	51011	Salaries and Wages	224,606	229,426	215,529	234,934	19,404	9.00%
1580	51012	Part-Time Wages	27,890	16,801	28,085	30,732	2,647	9.42%
1580	51013	Overtime	0	0	0	0	-	
1580	52024	Dues/Memberships	13,620	11,893	17,370	19,470	2,100	12.09%
1580	52026	Professional Development	4,900	4,444	4,900	5,650	750	15.31%
1580	52027	Supplies	1,750	1,293	4,250	6,750	2,500	58.82%
1580	52032	Telephone	1,360	1,172	1,200	1,600	400	33.33%
1580	52037	Auto Allowances/Mileage	8,200	5,690	7,000	10,000	3,000	42.86%
1580	52253	Zoning Board	450	0	450	450	-	0.00%
1580	52257	Special Projects (includes council directed projec	18,000	21,161	18,000	18,000	-	0.00%
1580	52259	Planning Board	450	0	450	450	-	0.00%
1580	52261	Publications/Codes	750	478	750	750	-	0.00%
1580	52265	GIS	5,500	5,524	0	0	-	
1580	52266	Stormwater Compliance	0	0	8,553	8,553	-	0.00%
<b>SUB-TOTAL</b>			<b>307,476</b>	<b>297,882</b>	<b>306,537</b>	<b>337,338</b>	<b>30,801</b>	<b>10.05%</b>

### PUBLIC SERVICES SUMMARY

LIBRARY	507,205	477,926	519,690	529,930	10,239	1.97%
PARKS	425,509	370,937	427,040	433,158	6,118	1.43%
CEMETERIES	20,400	22,746	25,200	27,200	2,000	7.94%
COMMNTY DVLPMNT	166,184	168,065	175,537	189,614	14,077	8.02%
PLNNG/DVLPMT	307,476	297,882	306,537	337,338	30,801	10.05%
<b>TOTAL PUBLIC SERVICES</b>	<b>1,426,774</b>	<b>1,337,556</b>	<b>1,454,004</b>	<b>1,517,240</b>	<b>63,235</b>	<b>4.35%</b>

## MUNICIPAL EXPENDITURES

			2017-18	2017-18	2018-19	DRAFT	\$	%
			Budget	Actuals	Budget	2019-20	Change	Change
						Budget		
<b>CAPITAL PROGRAMS</b>								
<b>Debt Service</b>								
1600	52267	Bond Principal Payments	749,889	749,889	861,048	808,238	(52,810)	-6.13%
1600	52269	Bond Interest	248,821	248,820	224,164	363,177	139,014	62.01%
1600	52271	TAN Interest	13,000	1,065	0	13,000	13,000	
1600	52273	Fees	5,500	2,063	5,500	5,500	-	0.00%
			1,017,210	1,001,837	1,090,712	1,189,915	99,203	9.10%
<b>Capital Reserves</b>								
1800	53101	Fire-Rescue Equipment	0	0	0	0	-	
1800	53102	Public Works Equipment	160,000	160,000	160,000	160,000	-	0.00%
1800	53103	Road Improvements	724,400	724,400	624,000	689,000	65,000	10.42%
1800	53104	Municipal Buildings	18,000	18,000	23,000	73,000	50,000	217.39%
1800	53105	Unemployment	4,500	4,500	6,000	6,000	-	0.00%
1800	53106	Parks and Playgrounds	75,000	75,000	95,000	110,000	15,000	15.79%
1800	53107	Wastewater	net	net	net	net	-	
1800	53108	Tax Revaluation	12,000	12,000	5,000	5,000	-	0.00%
1800	53109	Library Building	20,000	20,000	20,000	20,000	-	0.00%
1800	53110	Cousins Island Dock	4,540	4,540	5,092	5,107	15	0.29%
1800	53111	Historical Buildings	5,000	5,000	5,000	5,000	-	0.00%
1800	53112	MDOT Match funds	80,000	80,000	80,000	120,000	40,000	50.00%
1800	53120	Hillside	0	0	0	0	-	
1800	53113	Property Acquisitions	0	0	5,000	0	(5,000)	-100.00%
1800	53114	Police Equipment	67,700	67,700	77,015	68,000	(9,015)	-11.71%
1800	53115	Harbor and Waterfront	28,400	28,400	9,900	11,500	1,600	16.16%
1800	53116	Dredging	0	0	0	20,000	20,000	
1800	53117	Dam Inspections	1,000	1,000	1,000	44,000	43,000	4300.00%
1800	53119	Septic System Subsidy	0	0	0	0	-	
1800	53121	Housing support// STAY	0	0	0	0	-	
1800	53122	Sidewalk Improvements	12,000	12,000	10,000	5,000	(5,000)	-50.00%
1800	53124	Solid Waste Reserve	0	0	36,000	51,000	15,000	41.67%
1800	53125	Technology Reserve	0	0	10,000	50,000	40,000	400.00%
1800	53123	STAY Program	25,000	25,000	25,000	90,000	65,000	260.00%
BROWN TAIL MOTH: (ART. 29 Up to \$200,000)						Art. 29		
SUB-TOTAL			1,237,540	1,237,540	1,197,007	1,532,607	335,600	28.04%
<b>CAPITAL PROGRAMS SUMMARY</b>								
DEBT SERVICE			1,017,210	1,001,837	1,090,712	1,189,915	99,203	9.10%
CAPITAL RESERVES			1,237,540	1,237,540	1,197,007	1,532,607	335,600	28.04%
<b>TOTAL CAPITAL PROGRAMS</b>			<b>2,254,750</b>	<b>2,239,377</b>	<b>2,287,719</b>	<b>2,722,522</b>	<b>434,803</b>	<b>19.01%</b>

## MUNICIPAL EXPENDITURES

		2017-18	2017-18	2018-19	DRAFT	\$	%
		Budget	Actuals	Budget	2019-20	Change	Change
					Budget		
<b>MUNICIPAL TOTAL</b>		12,010,404	11,638,680	12,135,874	13,135,157	999,283	8.23%
1850	54319 Cumberland County tax	1,094,470	1,094,470	1,136,850	1,173,006	36,156	3.18%
	BROWN TAIL MOTH Special Article				200,000		
	EDUCATION TOTAL	23,904,030	23,837,761	24,836,358	25,961,909	1,125,551	4.53%
	Education New Debt Service BAN and Bond				660,000	660,000	
	<b>GRAND TOTAL</b>	<b>37,008,904</b>	<b>36,570,911</b>	<b>38,109,082</b>	<b>41,130,072</b>	<b>3,020,990</b>	<b>7.93%</b>
	<b>REVENUES (NON-TAX)</b>	<b>9,554,787</b>	<b>9,857,094</b>	<b>9,348,670</b>	<b>10,497,246</b>	<b>1,148,576</b>	<b>12.29%</b>
	<b>PROPERTY TAXES</b>	<b>27,454,117</b>	<b>28,971,280</b>	<b>28,760,412</b>	<b>30,632,825</b>	<b>1,872,413</b>	<b>6.51%</b>
	PROPERTY TAX General Fund	27,454,117	28,971,280	28,760,412	30,632,825		
	PROPERTY TAX Development Fund	718,231	842,373	835,640	951,385		
	<b>TAX RATE</b>	<b>17.22</b>	<b>17.16</b>	<b>17.83</b>	<b>18.86</b>		
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,874,167</b>	<b>2,833,611</b>	<b>2,964,164</b>	<b>3,185,454</b>	<b>221,290</b>	<b>7.47%</b>
	<b>TOTAL PUBLIC SAFETY</b>	<b>2,664,111</b>	<b>2,593,951</b>	<b>2,721,480</b>	<b>2,856,246</b>	<b>134,766</b>	<b>4.95%</b>
	<b>TOTAL PUBLIC WORKS</b>	<b>2,759,452</b>	<b>2,603,284</b>	<b>2,677,357</b>	<b>2,822,545</b>	<b>145,188</b>	<b>5.42%</b>
	<b>TOTAL HEALTH AND WELFARE</b>	<b>31,150</b>	<b>30,902</b>	<b>31,150</b>	<b>31,150</b>	<b>-</b>	<b>0.00%</b>
	<b>TOTAL PUBLIC SERVICES</b>	<b>1,426,774</b>	<b>1,337,556</b>	<b>1,454,004</b>	<b>1,517,240</b>	<b>63,235</b>	<b>4.35%</b>
	<b>TOTAL CAPITAL PROGRAMS</b>	<b>2,254,750</b>	<b>2,239,377</b>	<b>2,287,719</b>	<b>2,722,522</b>	<b>434,803</b>	<b>19.01%</b>
	<b>COUNTY TOTAL</b>	<b>1,094,470</b>	<b>1,094,470</b>	<b>1,136,850</b>	<b>1,173,006</b>	<b>36,156</b>	<b>3.18%</b>
	<b>SPECIAL ARTICLE BTM</b>				<b>200,000</b>	<b>200,000</b>	
	<b>EDUCATION TOTAL</b>	<b>23,904,030</b>	<b>23,837,761</b>	<b>24,836,358</b>	<b>26,621,909</b>	<b>1,785,551</b>	<b>7.19%</b>
	<b>GRAND TOTAL</b>	<b>37,008,904</b>	<b>36,570,911</b>	<b>38,109,082</b>	<b>41,130,072</b>	<b>3,020,990</b>	<b>7.93%</b>