

Town of Yarmouth Annual Operating Budget 2020-2021

Budget as approved by Referendum 07/14/2020

Yarmouth Town Council:

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

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

GENERAL FUND BUDGET -TAX RATE CALCULATION

	2019-2020	2020-2021	\$ Change from 19/20	% Change from 19/20
MUNICIPAL	13,335,157	13,165,104	(170,053)	-1.28%
Education Expenditures (Excluding Debt Service)	24,698,559	26,558,905	1,860,346	7.53%
Education Debt Service	1,923,350	2,379,625	456,275	23.72%
Education Covid-19		450,000		
EDUCATION	26,621,909	29,388,530	2,316,621	10.39%
Cumberland County Tax	1,173,006	1,243,418	70,412	6.00%
GENERAL FUND Net Expenses	41,130,072	43,797,052	2,216,980	6.48%
Municipal Revenues & Balances (Without BETE/HE)	(4,597,600)	(4,874,900)	(277,300)	6.03%
Education Revenues & Balances	(5,245,191)	(6,079,931)	(834,740)	15.91%
TOTAL GF REVENUES	(9,842,791)	(10,954,831)	(1,112,040)	11.30%
GENERAL FUND PROPERTY TAX	31,287,281	32,842,221	1,554,940	4.97%
Less State Reimbursements (B/H)	(654,455)	(824,379)	(169,924)	25.96%
NET GENERAL FUND PROPERTY TAX	30,632,826	32,017,842	1,385,017	4.52%
GENERAL FUND NET Tax Base	1,639,476,800	1,646,990,732	7,513,932	0.46%
Net rate	\$18.68	\$19.44	(\$0.76)	4.04%
Overlay	\$0.18	\$0.15	(\$0.03)	-16.67%
TAX RATE	\$18.86	\$19.59	\$0.73	3.85%

Note: Homestead Exemption also increased by \$5,000 further reducing tax increase for Homestead qualified properties.

APPROPRIATIONS and Transfers SUMMARY

DEPARTMENT	Budget 2018-19	Budget 2019-2020	Budget 2020-2021	% Variance	\$ Variance
ADMINISTRATION	803,980	840,694	879,655	4.63%	\$38,961
INSURANCES	221,078	252,497	304,109	20.44%	\$51,613
BENEFITS	1,790,670	1,930,943	2,090,575	8.27%	\$159,631
TOWN BUILDINGS	148,436	161,319	175,465	8.77%	\$14,146
Gen'l Gov't Subtotal	2,964,164	3,185,454	3,449,804	8.30%	\$264,351
POLICE	1,192,468	1,210,362	1,245,709	2.92%	\$35,346
FIRE-RESCUE	666,824	721,905	730,669	1.21%	\$8,763
DISPATCH	208,136	214,151	218,055	1.82%	\$3,904
HARBOR/WATER	59,327	62,349	72,817	16.79%	\$10,467
PUB. SAFETY-MIS	594,725	647,479	655,665	1.26%	\$8,186
P. Safety Subtotal	2,721,480	2,856,246	2,922,914	2.33%	\$66,668
HIGHWAYS	835,078	869,158	1,238,403	42.48%	\$369,244
SOLID WASTE	542,677	660,327	648,441	-1.80%	(\$11,885)
WASTEWATER	901,300	860,163	858,424	-0.20%	(\$1,738)
MECHANICAL	354,302	384,898	435,010	13.02%	\$50,113
TREES	44,000	48,000	28,000	-41.67%	(\$20,000)
P. Works Subtotal	2,677,357	2,822,545	3,208,279	13.67%	\$385,734
GENL ASST	26,300	26,300	29,300	11.41%	\$3,000
AGENCIES	4,850	4,850	4,850	0.00%	\$0
Human Svcs Subtotal	31,150	31,150	34,150	9.63%	\$3,000
LIBRARY	519,690	529,930	564,685	6.56%	\$34,756
PARKS	427,040	433,158	501,653	15.81%	\$68,495
CEMETERIES	\$25,200	\$27,200	\$30,200	11.03%	\$3,000
COMM. DEV.	175,537	189,614	212,863	12.26%	\$23,249
PLANNING/DEV.	306,537	337,338	356,261	5.61%	\$18,922
P. Svcs Subtotal	1,454,004	1,517,240	1,665,662	9.78%	\$148,422
DEBT SERVICE	1,090,712	1,189,915	985,085	-17.21%	(\$204,830)
CAPITAL RESERVE	1,197,007	1,732,607	899,211	-48.10%	(\$833,396)
Capital Subtotal	2,287,719	2,722,522	1,884,296	-30.79%	(\$838,226)
MUNICIPAL	12,135,874	13,335,157	13,165,104	-1.28%	(\$170,052)
COUNTY TAX	1,136,850	1,173,006	1,243,418	6.00%	\$70,412
EDUCATION	24,836,358	24,698,559	27,008,905	9.35%	\$2,310,346
Education Debt service		1,923,350	2,379,625	23.72%	\$456,275
TOTAL	38,109,082	40,130,072	43,797,052	9.14%	\$3,666,980

Distribution of Tax Bill FY 2020-21

Estimate for FY 21

Function	net tax required	net tax rate	% of total rate
		\$ / \$1000	
Net Education	\$ 23,308,599	\$ 14.15	72.2%
County	\$ 1,243,418	\$ 0.75	3.9%
Net Municipal	\$ 7,465,825	\$ 4.53	23.1%
Subtotal	\$ 32,017,842	\$ 19.44	99.2%
overlay estimate	\$ 254,870	\$ 0.15	0.8%
Total	\$ 32,272,712	\$ 19.59	100%

MUNICIPAL REVENUES

TOWN REVENUES:	2018-19	2019-20	2020-21	\$	%
	Budget	Budget	Budget	Variance	Variance
EXCISE TAX-M.V.	1,920,000	1,987,200	2,085,000	97,800	4.9%
EXCISE TAX-BOATS	24,800	25,000	25,000	-	0.0%
AGENT FEES	26,000	27,000	27,000	-	0.0%
VITAL RECORDS FEES	9,000	9,200	8,500	(700)	-7.6%
BUSINESS LICENSES	1,600	1,700	1,700	-	0.0%
NOTARY FEES	1,000	1,200	1,200	-	0.0%
CODE ENFORCEMENT PERMITS/FEES	162,000	212,000	200,000	(12,000)	-5.7%
CONCEALED WEAPONS	200	300	600	300	100.0%
ALARM PERMITS	5,400	5,400	4,800	(600)	-11.1%
PARKING TICKETS	1,500	1,800	2,100	300	16.7%
COURT OFFICERS	2,000	2,300	2,300	-	0.0%
INSURANCE REPORTS	1,000	1,200	1,200	-	0.0%
PARAMEDIC SUPPORT (NY)	14,400	25,500	25,500	-	0.0%
RESCUE BILLING	260,000	260,000	280,000	20,000	7.7%
MOORING FEES	52,000	52,000	52,000	-	0.0%
LAUNCH FEES	17,000	17,000	17,000	-	0.0%
SEASON PASSES	3,800	7,000	8,000	1,000	14.3%
OTHER REVENUE	12,000	12,000	12,000	-	0.0%
LIBRARY FEES	6,000	6,000	0	(6,000)	-100.0%
RECYCLING REVENUES	37,000	37,000	24,000	(13,000)	-35.1%
INTEREST EARNINGS	6,400	23,000	41,000	18,000	78.3%
TAX INTEREST/LIEN FEES	41,000	42,000	46,000	4,000	9.5%
Sewer interest and lien fees	6,000	5,300	6,500	1,200	22.6%
TRANSFERS FROM TRUST FUNDS	0	0	0	-	
GENERAL ASSISTANCE	9,000	9,000	24,000	15,000	166.7%
HOMESTEAD REIMBURSEMENTS	400,115	431,607	600,537	168,930	39.1%
SEWER FEES	620,000	620,000	600,000	(20,000)	-3.2%
TRANSFER STATION WINDOW STICKERS	68,000	58,000	12,000	(46,000)	-79.3%
VETERANS REIMBURSEMENTS	7,800	7,000	7,000	-	0.0%
STATE REVENUE SHAR.	480,000	592,000	840,000	248,000	41.9%
SNOWMOBILE REIMBURSEMENTS	500	500	500	-	0.0%
BETE REIMBURSEMENT	104,000	222,848	223,842	994	0.4%
MUNICIPAL SUBTOTAL	4,299,515	4,702,055	5,179,279	477,224	10.1%
BUDGETED USE OF SURPLUS	550,000	550,000	520,000	(30,000)	-5.5%
Total (Non-Educational)	4,849,515	5,252,055	5,699,279	447,224	8.5%
SCHOOL REVENUES					
Rent, Agency, other revenues	34,500	20,000	40,000	20,000	100.0%
SCHOOL TUITION	320,000	416,000	367,000	(49,000)	-11.8%
Transfer :tax Stab. (or balance used)	0	0	500,000		
*EDUCATION State Funding	4,144,655	4,809,191	5,172,931	363,740	7.6%
Additional State Aid authorized	0	0	0		
EDUCATION SUBTOTAL	4,499,155	5,245,191	6,079,931	834,740	15.9%
TOTAL	9,348,670	10,497,246	11,779,210	1,281,964	12.2%

MUNICIPAL EXPENDITURES

		2019-20 Budget	2020-21 Budget	\$ Change	% Change	
GENERAL GOVERNMENT						
Administration						
1100	51011	Salaries and Wages	528,773	536,773	8,000	1.51%
1100	51012	Part-Time Wages	19,450	19,711	261	1.34%
1100	51013	Overtime	9,800	11,000	1,200	12.24%
1100	51018	Town Council Stipends	7,000	7,000	-	0.00%
1100	51020	Volunteer Development	3,800	4,500	700	18.42%
1100	52024	Dues/Memberships	2,280	2,280	-	0.00%
1100	52026	Professional Development	8,850	8,350	(500)	-5.65%
1100	52027	Supplies	15,100	15,100	-	0.00%
1100	52032	Telephone	4,600	4,400	(200)	-4.35%
1100	52037	Auto Allowances/Mileage	2,000	2,000	-	0.00%
1100	52065	Audit	15,000	16,000	1,000	6.67%
1100	52067	Elections	11,600	11,600	-	0.00%
1100	52069	Annual Report	2,600	2,600	-	0.00%
1100	52070	Sewer Billing	11,500	11,500	-	0.00%
1100	52071	Postage	15,500	15,500	-	0.00%
1100	52073	Printing	2,200	2,200	-	0.00%
1100	52077	Advertising	1,800	1,800	-	0.00%
1100	52079	Legal and Professional	59,500	68,000	8,500	14.29%
1100	52080	Contracted Services-Assessing	105,342	105,342	-	0.00%
1100	52081	Tax Maps	4,500	4,500	-	0.00%
1100	52083	Registry Service	3,500	3,500	-	0.00%
1100	53001	Gen Gov't Capital Outlays	6,000	26,000	20,000	333.33%
		SUB-TOTAL	840,694	879,655	38,961	4.63%

Insurances

1110	52085	Property Insurance	39,612	41,196	1,585	4.00%
1110	52087	Automobile Insurance	38,186	39,592	1,407	3.68%
1110	52089	Workers' Compensation Insurance	131,901	182,123	50,221	38.07%
1110	52091	Liability Insurance	42,798	41,198	(1,600)	-3.74%
		SUB-TOTAL	252,497	304,109	51,613	20.44%

MUNICIPAL EXPENDITURES

		2019-20 Budget	2020-21 Budget	\$ Change	% Change	
Employee Benefits						
1115	51101	Other Insurance Benefits	14,100	14,350	250	1.77%
1115	52093	Group Life Insurance	27,703	28,978	1,274	4.60%
1115	52095	Retirement Plans	404,250	433,361	29,111	7.20%
1115	52097	FICA	381,445	403,993	22,548	5.91%
1115	52099	Health & Dental Insurance	1,103,444	1,209,893	106,448	9.65%
		SUB-TOTAL	1,930,943	2,090,575	159,631	8.27%

Town Buildings						
1120	52030	Fuel Oil/Propane	8,978	8,978	-	0.00%
1120	52031	Power	23,000	23,000	-	0.00%
1120	52033	Water	2,350	2,350	-	0.00%
1120	52043	Building Repairs and Maintenance	34,851	35,004	153	0.44%
1120	52044	Furniture and Equipment	7,650	2,000	(5,650)	-73.86%
1120	52047	Cleaning Services	53,500	53,500	-	0.00%
1120	52103	Grounds Maintenance	1,000	1,000	-	0.00%
1120	52105	East Main St. Community House	3,439	3,503	64	1.86%
1120	52106	North Road House	6,500	6,500	-	0.00%
1120	52107	CI Community House	1,000	1,000	-	0.00%
1120	52109	Old Baptist Meeting House	1,800	1,800	-	0.00%
1120	52111	Log Cabin	12,310	12,310	-	0.00%
1120	52114	Masonic Hall (new)	4,941	4,520	(421)	-8.52%
1120	53001	Capital Outlay	0	20,000	20,000	
		SUB-TOTAL	161,319	175,465	14,146	8.77%

GENERAL GOVERNMENT SUMMARY

ADMINISTRATION	840,694	879,655	38,961	4.63%
INSURANCES	252,497	304,109	51,613	20.44%
EMPLOYEE BENEFITS	1,930,943	2,090,575	159,631	8.27%
TOWN BUILDINGS	161,319	175,465	14,146	8.77%
TOTAL GEN'L GOV'T	3,185,454	3,449,804	264,351	8.30%

MUNICIPAL EXPENDITURES

		2019-20 Budget	2020-21 Budget	\$ Change	% Change	
PUBLIC SAFETY						
Police Department						
1200	51011	Salaries and Wages	936,525	967,661	31,136	3.32%
1200	51012	Part-Time Wages	23,984	24,293	309	1.29%
1200	51013	Overtime	96,204	96,204	-	0.00%
1200	51014	Contract Incentives	12,000	12,000	-	0.00%
1200	51019	Uniform Cleaning	8,000	8,000	-	0.00%
1200	52021	Gas/Oil	23,400	22,440	(960)	-4.10%
1200	52022	Vehicle Repairs and Maintenance	17,800	17,800	-	0.00%
1200	52023	Uniforms	13,800	15,100	1,300	9.42%
1200	52026	Professional Development	17,725	19,365	1,640	9.25%
1200	52027	Supplies	12,665	13,130	465	3.67%
1200	52032	Telephone	7,356	7,356	-	0.00%
1200	52119	Photo/Ammo/Print	9,980	10,980	1,000	10.02%
1200	52121	Radio Repairs	15,080	16,262	1,182	7.84%
1200	52122	Metro Regional Crime Lab	5,843	5,117	(726)	-12.43%
1200	53001	Police Capital Outlays	10,000	10,000	-	0.00%
		SUB-TOTAL	1,210,362	1,245,709	35,346	2.92%

Fire-Rescue Department

1210	51011	Salaries and Wages	227,221	320,529	93,308	41.07%
1210	51012	Part-Time Wages	85,000	95,000	10,000	11.76%
1210	51013	Overtime	0	0	-	#DIV/0!
1210	51017	Stipends	4,000	4,000	-	0.00%
1210	51123	Paramedic	212,960	143,000	(69,960)	-32.85%
1210	52021	Gas/Oil	20,000	20,000	-	0.00%
1210	52022	Vehicle Repairs & Maintenance	25,000	15,000	(10,000)	-40.00%
1210	52023	Uniforms	7,000	7,000	-	0.00%
1210	52024	Dues/Memberships	10,335	8,000	(2,335)	-22.59%
1210	52026	Professional Development	3,500	3,500	-	0.00%
1210	52027	Supplies	3,500	3,500	-	0.00%
1210	52030	Fuel Oil/Propane	7,290	6,840	(450)	-6.17%
1210	52031	Power	8,800	8,000	(800)	-9.09%
1210	52032	Telephone	6,500	7,500	1,000	15.38%

MUNICIPAL EXPENDITURES

		2019-20	2020-21	\$	%
		Budget	Budget	Change	Change
1210	52033 Water	1,800	1,800	-	0.00%
1210	52037 Auto Allowances/Mileage	2,500	2,500	-	0.00%
1210	52040 Equipment Repairs & Maintenance	15,000	15,000	-	0.00%
1210	52043 Building Repairs & Maintenance	15,000	5,000	(10,000)	-66.67%
1210	52060 Miscellaneous	5,500	5,500	-	0.00%
1210	52125 Fire-Rescue Equipment	17,000	17,000	-	0.00%
1210	52127 Schools/Meetings	10,000	10,000	-	0.00%
1210	52129 Oxygen/Medical Supplies	20,000	22,000	2,000	10.00%
1210	53001 Fire-rescue Capital Outlays	14,000	10,000	(4,000)	-28.57%
	SUB-TOTAL	721,905	730,669	8,763	1.21%

Communications

1240	52048 Contract Town of Falmouth	178,377	181,937	3,560	2.00%
1240	52060 Annual operating expenses	28,048	28,328	280	1.00%
1240	51012 Part-Time Wages	3,226	3,290	64	1.98%
1240	53001 Communications Capital Outlay	4,500	4,500	-	0.00%
	SUB-TOTAL	214,151	218,055	3,904	1.82%

Harbor and Waterfront

1260	51011 Salaries and Wages	0	32,287	32,287	
1260	51012 Part-Time Wages	29,622	5,400	(24,222)	-81.77%
1260	51013 Overtime	3,000	2,380	(620)	-20.67%
1260	52021 Gas/Oil	2,730	2,730	-	0.00%
1260	52023 Uniforms	1,070	1,205	135	12.62%
1260	52026 Professional Development	1,500	1,700	200	13.33%
1260	52027 Supplies	1,225	1,525	300	24.49%
1260	52031 Power	1,100	2,448	1,348	122.55%
1260	52032 Telephone	1,428	2,268	840	58.82%
1260	52041 Repairs and Maintenance	3,000	3,000	-	0.00%
1260	52048 Contracted Services	9,774	9,774	-	0.00%
1260	52060 Miscellaneous	400	400	-	0.00%
1260	52137 Boat Repairs	3,000	3,200	200	6.67%
1260	53001 Harbor Capital Outlays	4,500	4,500	-	0.00%
	SUB-TOTAL	62,349	72,817	10,467	16.79%

MUNICIPAL EXPENDITURES

		2019-20 Budget	2020-21 Budget	\$ Change	% Change	
Public Safety						
1270	52139	Street Lights	108,700	108,700	-	0.00%
1270	52141	Traffic Signals	11,200	11,200	-	0.00%
1270	52143	Canine Control	30,098	34,680	4,582	15.22%
1270	52145	Chebeague Parking	3,625	2,900	(725)	-20.00%
1270	52147	Informational Signs	500	500	-	0.00%
1270	52149	Hydrant Rental	493,356	497,685	4,329	0.88%
		SUB-TOTAL	647,479	655,665	8,186	1.26%

PUBLIC SAFETY SUMMARY

POLICE	1,210,362	1,245,709	35,346	2.92%
FIRE/RESCUE	721,905	730,669	8,763	1.21%
COMMUNICATIONS	214,151	218,055	3,904	1.82%
HARBOR / WATERFRONT	62,349	72,817	10,467	16.79%
PUBLIC SAFETY-MISC.	647,479	655,665	8,186	1.26%
TOTAL PUBLIC SAFETY	2,856,246	2,922,914	66,668	2.33%

Public Works-Highways

1310	51011	Salaries and Wages	476,336	490,648	14,311	3.00%
1310	51012	Part-Time Wages	23,911	7,684	(16,227)	-67.86%
1310	51013	Overtime	117,000	121,632	4,632	3.96%
1310	51014	Contract Incentives	3,950	4,150	200	5.06%
1310	52023	Uniforms	14,107	15,135	1,028	7.29%
1310	52026	Professional Development	1,800	1,800	-	0.00%
1310	52042	Equipment Rental/Contracted Services	47,140	65,140	18,000	38.18%
1310	52060	Miscellaneous	5,000	5,000	-	0.00%
1310	52151	Salt	142,414	142,414	-	0.00%
1310	52153	Sand	11,500	8,800	(2,700)	-23.48%
1310	52155	Street Signs	6,000	6,000	-	0.00%
1310	52159	Road Patch	7,500	7,500	-	0.00%
1310	52161	Gravel	4,000	4,000	-	0.00%
1310	52163	Storm Drains	3,000	3,000	-	0.00%

MUNICIPAL EXPENDITURES

		2019-20	2020-21	\$	%
		Budget	Budget	Change	Change
1310	52165 Minor Equipment	5,000	5,000	-	0.00%
1310	52167 Mailboxes	500	500	-	0.00%
1310	52169 Road Striping	Cap Res	Cap Res	-	
1310	53001 Capital outlays	0	0	-	#DIV/0!
1310	52170 Paving (Contingent)	0	350,000	350,000	#DIV/0!
SUB-TOTAL		869,158	1,238,403	369,244	42.48%

Public Works-Solid Waste

1320	51011 Salaries and Wages	128,847	169,659	40,813	31.68%
1320	51012 Part-Time Wages	51,656	28,430	(23,226)	-44.96%
1320	51013 Overtime	27,775	21,999	(5,776)	-20.80%
1320	51014 Contract Inventives	1,200	1,625	425	35.42%
1320	52021 Gas/Oil	7,101	7,680	579	8.15%
1320	52023 Uniforms	2,956	3,892	936	31.66%
1320	52026 Professional Development	1,000	1,000	-	0.00%
1320	52027 Supplies	1,100	1,100	-	0.00%
1320	52030 Fuel Oil/Propane	2,160	1,920	(240)	-11.11%
1320	52031 Power	3,604	3,604	-	0.00%
1320	52032 Telephone	3,000	3,000	-	0.00%
1320	52033 Water	300	300	-	0.00%
1320	52040 Equipment Repairs and Maintenance	3,500	4,500	1,000	28.57%
1320	52042 Equipment Rental	0	0	-	
1320	52043 Building Repairs and Maintenance	5,200	0	(5,200)	-100.00%
1320	52060 Miscellaneous	4,000	4,000	-	0.00%
1320	52171 Tipping Fees/assessment- EcoMaine	199,980	189,260	(10,720)	-5.36%
1320	52173 Tip Fee - CDD	61,870	61,870	-	0.00%
1320	52175 Well Testing	8,000	8,000	-	0.00%
1320	52181 Recycling/ hhw	14,000	10,000	(4,000)	-28.57%
1320	52183 Composting	2,500	2,500	-	0.00%
1320	52185 Transportation	130,578	124,102	(6,476)	-4.96%
SUB-TOTAL		660,327	648,441	(11,885)	-1.80%

Public Works-Wastewater

1330	51011 Salaries and Wages	411,652	421,683	10,032	2.44%
1330	51012 Part-Time Wages	0	0	-	

MUNICIPAL EXPENDITURES

			2019-20	2020-21	\$	%
			Budget	Budget	Change	Change
1330	51013	Overtime	40,000	42,000	2,000	5.00%
1330	51014	Contract Incentives	6,300	6,300	-	0.00%
1330	52021	Gas/Oil	14,000	14,000	-	0.00%
1330	52022	Vehicle Repairs and Maintenance	16,500	17,500	1,000	6.06%
1330	52023	Uniforms	9,000	9,000	-	0.00%
1330	52026	Professional Development	4,500	4,500	-	0.00%
1330	52027	Supplies	4,500	4,500	-	0.00%
1330	52030	Fuel Oil/Propane	16,311	10,441	(5,870)	-35.99%
1330	52031	Power	126,000	121,000	(5,000)	-3.97%
1330	52032	Telephone	7,500	8,000	500	6.67%
1330	52033	Water	9,000	9,000	-	0.00%
1330	52041	Repairs and Maintenance	15,000	15,000	-	0.00%
1330	52042	Equipment Rental	2,100	2,500	400	19.05%
1330	52060	Miscellaneous	12,300	12,500	200	1.63%
1330	52187	Chemicals	29,000	29,000	-	0.00%
1330	52189	System Repairs	60,000	65,000	5,000	8.33%
1330	52191	Composting Bark	60,000	50,000	(10,000)	-16.67%
1330	52193	Lab Work	16,500	16,500	-	0.00%
1330	53001	Wastewater Capital Outlay	0	0	-	
		SUB-TOTAL	860,163	858,424	(1,738)	-0.20%

Public Works - Mechanical Maintenance

1340	51011	Salaries and Wages	108,450	113,013	4,563	4.21%
1340	51013	Overtime	32,751	33,128	377	1.15%
1340	51014	Contract Incentives	4,450	4,400	(50)	-1.12%
1340	52021	Gas/Oil	54,212	57,160	2,948	5.44%
1340	52022	Vehicle Repairs and Maintenance	35,000	35,000	-	0.00%
1340	52023	Uniforms	0	0	-	
1340	52026	Professional Development	1,800	2,000	200	11.11%
1340	52027	Supplies	2,500	2,500	-	0.00%
1340	52030	Fuel Oil/Propane	13,585	13,585	-	0.00%
1340	52031	Power	10,208	10,208	-	0.00%
1340	52032	Telephone	4,467	4,467	-	0.00%
1340	52033	Water	2,500	2,500	-	0.00%
1340	52043	Building Repairs and Maintenance	21,550	33,050	11,500	53.36%
1340	52060	Miscellaneous	18,000	8,000	(10,000)	-55.56%
1340	52197	Tires	5,425	6,000	575	10.60%

MUNICIPAL EXPENDITURES

			2019-20 Budget	2020-21 Budget	\$ Change	% Change
1340	52199	Winter Maintenance	25,000	25,000	-	0.00%
1340	53001	PW Capital Outlay	45,000	85,000	40,000	88.89%
		SUBTOTAL	384,898	435,010	50,113	13.02%

Tree Care

1370	52201	Tree Care	48,000	28,000	(20,000)	-41.67%
		SUB-TOTAL	48,000	28,000	(20,000)	-41.67%

PUBLIC WORKS SUMMARY

HIGHWAYS	869,158	1,238,403	369,244	42.48%
SOLID WASTE	660,327	648,441	(11,885)	-1.80%
WASTEWATER	860,163	858,424	(1,738)	-0.20%
MECHANICAL MAINT.	384,898	435,010	50,113	13.02%
TREE CARE	48,000	28,000	(20,000)	-41.67%
TOTAL PUBLIC WORKS	2,822,545	3,208,279	385,734	13.67%

HEALTH & WELFARE

General Assistance

1400	52048	Contracted Services	12,000	15,000	3,000	25.00%
1400	52203	Food	1,000	1,000	-	0.00%
1400	52205	Utilities and Heating Fuel	3,800	3,800	-	0.00%
1400	52207	Rent	8,500	8,500	-	0.00%
1400	52209	Unclassified	1,000	1,000	-	0.00%
		SUB-TOTAL	26,300	29,300	3,000	11.41%

Human Service Agencies

1410	52211	Home Health Visiting Nurses	700	700	-	0.00%
1410	52212	Yarmouth CAN	0	0	-	
1410	52213	PROP nka Opportunity Alliance	2,500	2,500	-	0.00%
1410	52215	AREA AGENCY ON AGING	700	700	-	0.00%

MUNICIPAL EXPENDITURES

		2019-20	2020-21	\$	%
		Budget	Budget	Change	Change
1410	52217 REGIONAL TRANSPORTATION	700	700	-	0.00%
1410	52223 FAMILY CRISIS CENTER	250	250	-	0.00%
	SUB-TOTAL	4,850	4,850	-	0.00%

HEALTH AND WELFARE SUMMARY

	GENERAL ASSISTANCE	26,300	29,300	3,000	11.41%
	HUMAN SERVICE AGENCIES	4,850	4,850	-	0.00%
	TOTAL HEALTH AND WELFARE	31,150	34,150	3,000	9.63%

PUBLIC SERVICES

Merrill Memorial Library

1500	51011 Salaries and Wages	338,605	346,481	7,875	2.33%
1500	51012 Part-Time Wages	66,511	67,391	880	1.32%
1500	51013 Overtime	0	0	-	
1500	52026 Professional Development	2,000	2,000	-	0.00%
1500	52027 Supplies	10,500	10,500	-	0.00%
1500	52030 Fuel Oil/Propane	8,814	8,814	-	0.00%
1500	52031 Power	13,500	16,500	3,000	22.22%
1500	52032 Telephone	2,000	2,000	-	0.00%
1500	52033 Water	1,500	1,500	-	0.00%
1500	52040 Equipment Repairs and Maintenance	2,500	2,500	-	0.00%
1500	52043 Building Repairs and Maintenance	23,000	26,000	3,000	13.04%
1500	52044 Furniture and Equipment	2,000	2,000	-	0.00%
1500	52047 Cleaning Services	3,000	3,000	-	0.00%
1500	52225 Adult Books	23,000	23,000	-	0.00%
1500	52227 Childrens Books	6,000	6,000	-	0.00%
1500	52229 Reference	2,000	2,000	-	0.00%
1500	52231 Periodicals	6,000	6,000	-	0.00%
1500	52233 Audio Visual	5,000	5,000	-	0.00%
1500	52235 Technology	14,000	14,000	-	0.00%
1500	53001 Capital Outlay	0	20,000	20,000	
	SUB-TOTAL	529,930	564,685	34,756	6.56%

MUNICIPAL EXPENDITURES

		2019-20	2020-21	\$	%	
		Budget	Budget	Change	Change	
Parks						
1530	51011	Salaries and Wages	221,407	227,133	5,725	2.59%
1530	51012	Part-Time Wages	46,130	58,500	12,370	26.82%
1530	51013	Overtime	16,000	16,000	-	0.00%
1530	51014	Contract Incentives	2,000	800	(1,200)	-60.00%
1530	52021	Gas/Oil	9,000	9,000	-	0.00%
1530	52023	Uniforms	3,000	3,000	-	0.00%
1530	52026	Professional Development	1,200	1,800	600	50.00%
1530	52027	Supplies	14,000	14,000	-	0.00%
1530	52030	Fuel Oil/Propane	3,220	3,220	-	0.00%
1530	52031	Power	3,500	3,000	(500)	-14.29%
1530	52032	Telephone	1,700	1,700	-	0.00%
1530	52033	Water	3,200	3,200	-	0.00%
1530	52037	Mileage	2,000	2,000	-	0.00%
1530	52040	Equipment Repairs & Maintenance	12,000	12,000	-	0.00%
1530	52042	Equipment Rental	8,000	9,500	1,500	18.75%
1530	52048	Contracted Services	28,000	28,000	-	0.00%
1530	52238	Athletic Field Maintenance	25,000	25,000	-	0.00%
1530	52239	Horticulture	1,800	1,800	-	0.00%
1530	52240	Conservation Land Maintenance	18,000	18,000	-	0.00%
1530	53001	Parks Capital Outlay	14,000	64,000	50,000	357.14%
		SUB-TOTAL	433,158	501,653	68,495	15.81%

Cemeteries

1560	52048	Contracted Services	23,700	26,700	3,000	12.66%
1560	52060	Miscellaneous	500	500	-	0.00%
1560	52113	Cousins Island Cemetary Appropriation	3,000	3,000	-	0.00%
		SUB-TOTAL	27,200	30,200	3,000	11.03%

Community Development

1570	52243	Community Services/Recreation	85,000	65,000	(20,000)	-23.53%
1570	52244	Historical Society	21,500	21,500	-	0.00%
1570	52245	Shellfish Conservation	7,500	7,000	(500)	-6.67%

MUNICIPAL EXPENDITURES

			2019-20	2020-21	\$	%
			Budget	Budget	Change	Change
1570	52247	GPCOG	16,698	16,698	-	0.00%
1570	52249	Memorial Day	2,000	2,000	-	0.00%
1570	52251	MMA	11,876	12,191	315	2.65%
1570	52252	Aging In Place	6,240	6,240	-	0.00%
1570	52256	Metro Subsidy	34,500	77,934	43,434	125.90%
1570	52258	RRCT subsidy (partnership contribution)	4,300	4,300	-	0.00%
SUB-TOTAL			189,614	212,863	23,249	12.26%

Planning, Development and Engineering

1580	51011	Salaries and Wages	234,934	257,181	22,248	9.47%
1580	51012	Part-Time Wages	30,732	19,632	(11,100)	-36.12%
1580	51013	Overtime	0	0	-	
1580	52024	Dues/Memberships	19,470	19,220	(250)	-1.28%
1580	52026	Professional Development	5,650	5,650	-	0.00%
1580	52027	Supplies	6,750	3,750	(3,000)	-44.44%
1580	52032	Telephone	1,600	1,600	-	0.00%
1580	52037	Auto Allowances/Mileage	10,000	8,500	(1,500)	-15.00%
1580	52253	Zoning Board	450	450	-	0.00%
1580	52257	Special Projects (includes council directed projec	18,000	20,000	2,000	11.11%
1580	52259	Planning Board	450	450	-	0.00%
1580	52261	Publications/Codes	750	750	-	0.00%
1580	52265	GIS	0	0	-	
1580	52266	Stormwater Compliance	8,553	19,077	10,525	123.06%
SUB-TOTAL			337,338	356,261	18,922	5.61%

PUBLIC SERVICES SUMMARY

LIBRARY	529,930	564,685	34,756	6.56%
PARKS	433,158	501,653	68,495	15.81%
CEMETERIES	27,200	30,200	3,000	11.03%
COMMNTY DVLPMNT	189,614	212,863	23,249	12.26%
PLNNG/DVLPMT	337,338	356,261	18,922	5.61%
TOTAL PUBLIC SERVICES	1,517,240	1,665,662	148,422	9.78%

MUNICIPAL EXPENDITURES

	2019-20	2020-21	\$	%
	Budget	Budget	Change	Change

CAPITAL PROGRAMS

Debt Service

1600	52267	Bond Principal Payments	808,238	567,459	(240,779)	-29.79%
1600	52269	Bond Interest	363,177	399,126	35,948	9.90%
1600	52271	TAN Interest	13,000	13,000	-	0.00%
1600	52273	Fees	5,500	5,500	-	0.00%
			1,189,915	985,085	(204,830)	-17.21%

Capital Reserves

1800	53101	Fire-Rescue Equipment	0	0	-	
1800	53102	Public Works Equipment	160,000	155,000	(5,000)	-3.13%
1800	53103	Road Improvements	689,000	250,000	(439,000)	-63.72%
1800	53104	Municipal Buildings	73,000	53,000	(20,000)	-27.40%
1800	53105	Unemployment	6,000	8,000	2,000	33.33%
1800	53106	Parks and Playgrounds	110,000	50,000	(60,000)	-54.55%
1800	53107	Wastewater	net	net	-	
1800	53108	Tax Revaluation	5,000	0	(5,000)	-100.00%
1800	53109	Library Building	20,000	0	(20,000)	-100.00%
1800	53110	Cousins Island Dock	5,107	5,311	204	3.99%
1800	53111	Historical Buildings	5,000	5,000	-	0.00%
1800	53112	MDOT Match funds	120,000	100,000	(20,000)	-16.67%
1800	53120	Hillside	0	0	-	
1800	53113	Property Acquisitions	0	0	-	
1800	53114	Police Equipment	68,000	82,900	14,900	21.91%
1800	53115	Harbor and Waterfront	11,500	12,500	1,000	8.70%
1800	53116	Dredging	20,000	0	(20,000)	-100.00%
1800	53117	Dam Inspections	44,000	2,000	(42,000)	-95.45%
1800	53119	Septic System Subsidy	0	0	-	
1800	53121	Housing support// STAY	0	0	-	
1800	53122	Sidewalk Improvements	5,000	2,500	(2,500)	-50.00%
1800	53124	Solid Waste Reserve	51,000	51,000	-	0.00%
1800	53125	Technology Reserve	50,000	2,000	(48,000)	-96.00%
1800	53123	STAY Program	90,000	120,000	30,000	33.33%
		BROWN TAIL MOTH: (ART. 29 Up to \$200,000)	200,000	0	(200,000)	

MUNICIPAL EXPENDITURES

		2019-20	2020-21	\$	%
		Budget	Budget	Change	Change
SUB-TOTAL		1,732,607	899,211	(833,396)	-48.10%
CAPITAL PROGRAMS SUMMARY				-	
DEBT SERVICE		1,189,915	985,085	(204,830)	-17.21%
CAPITAL RESERVES		1,732,607	899,211	(833,396)	-48.10%
TOTAL CAPITAL PROGRAMS		2,922,522	1,884,296	(1,038,226)	-35.53%
MUNICIPAL TOTAL		13,335,157	13,165,104	(170,052)	-1.28%
1850	54319 Cumberland County tax	1,173,006	1,243,418	70,412	6.00%
EDUCATION TOTAL		24,698,559	26,558,905	1,860,346	7.53%
Education Covid19 Special Ref			450,000		
Education Bond Debt Service		1,923,350	2,379,625	456,275	23.72%
GRAND TOTAL		41,130,072	43,797,052	2,666,980	6.48%
REVENUES (NON-TAX)		10,497,246	11,779,210	1,281,964	12.21%
PROPERTY TAXES		31,584,221	32,017,842	433,621	1.37%
PROPERTY TAX General Fund NET		30,632,836	32,017,842		
PROPERTY TAX Development Fund		951,385	1,018,318		
TAX RATE		18.86	19.59		
TOTAL GENERAL GOVERNMENT		3,185,454	3,449,804	264,351	8.30%
TOTAL PUBLIC SAFETY		2,856,246	2,922,914	66,668	2.33%
TOTAL PUBLIC WORKS		2,822,545	3,208,279	385,734	13.67%
TOTAL HEALTH AND WELFARE		31,150	34,150	3,000	9.63%
TOTAL PUBLIC SERVICES		1,517,240	1,665,662	148,422	9.78%
TOTAL CAPITAL PROGRAMS		2,922,522	1,884,296	(1,038,226)	-35.53%
COUNTY TOTAL		1,173,006	1,243,418	70,412	6.00%
EDUCATION TOTAL		26,621,909	29,388,530	2,766,621	10.39%
GRAND TOTAL		41,130,072	43,797,052	2,666,981	6.48%