

Annual Operating Budget 2021-2022

Budget as approved by Referendum 06/08/2021

Yarmouth Town Council:

Randall Bates, Chair

April Humphrey, Vice Chair

Meghan Casey

Rob Waeldner

Timothy Shannon

Michelle Cromarty

Heather Abbott

Nathaniel Tupper, Town Manager

Dawn Madden, Finance Director

Council voted April 15, 2021

GENERAL FUND BUDGET -TAX RATE CALCULATION	2020-2021	2021-2022	\$ Change from 20/21	% Change from 20/21
MUNICIPAL	13,165,104	14,335,901	\$1,170,797	8.89%
EDUCATION	28,938,530	31,256,141	\$2,317,611	8.01%
Supplemental Education COVID Contingency	450,000	125,000	(325,000)	-72.22%
CUMBERLAND COUNTY	1,243,418	1,255,794	12,376	1.00%
GENERAL FUND Net Expenses	43,797,052	46,972,836	3,175,783	7.25%
Municipal Revenues & Balances (Without BETE/HE)	(4,874,900)	(5,505,950)	(631,050)	12.94%
Education Revenues & Balances	(6,079,931)	(6,909,994)	(830,063)	13.65%
TOTAL GF REVENUES	(10,954,831)	(12,415,944)	(1,461,113)	13.34%
GENERAL FUND PROPERTY TAX	32,842,221	34,556,892	1,714,670	5.22%
Less State Reimbursements (B/H)	(847,974)	(826,351)	21,623	-2.55%
NET GENERAL FUND PROPERTY TAX	31,994,247	33,730,541	1,736,294	5.43%
GENERAL FUND NET Tax Base	1,643,272,280	1,647,264,775	3,992,495	0.24%
Net rate	\$19.47	\$20.48	\$1.01	5.17%
Overlay	\$0.13	\$0.13	\$0.00	0.00%
TAX RATE	\$19.60	\$20.61	\$1.01	5.14%

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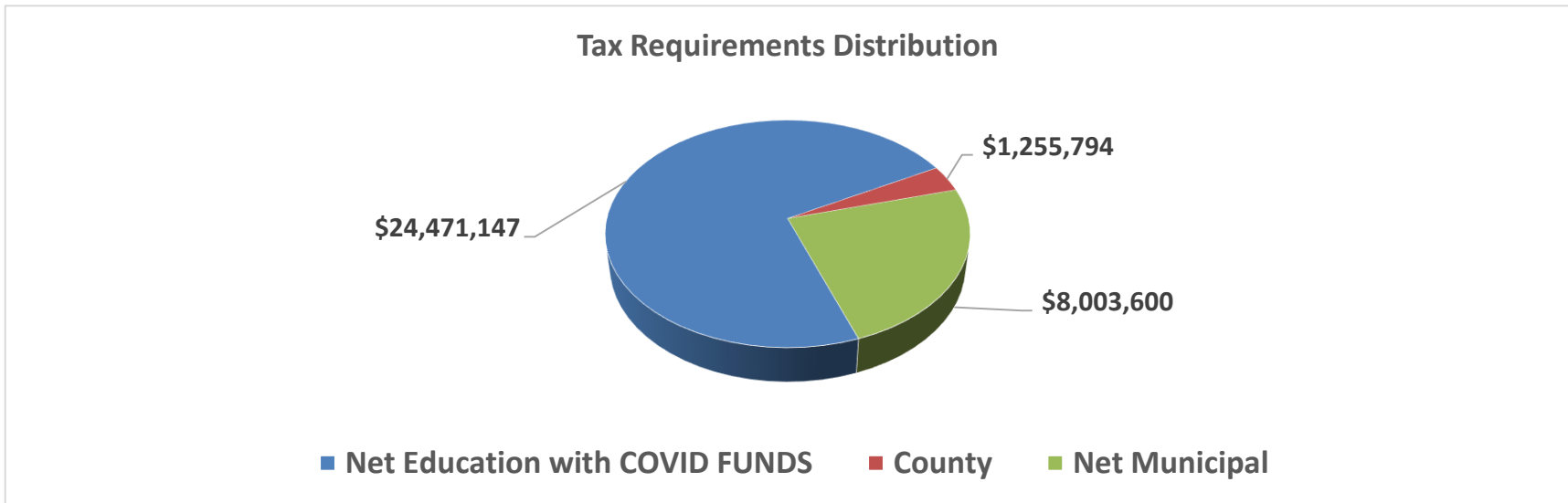


* Balances used includes \$450,000 COVID contingency appropriation approved in July 2020 credited back to FY 22

APPROPRIATIONS and Transfers SUMMARY

DEPARTMENT	Budget 2020-2021	Budget 2021-2022	% Variance	\$ Variance
ADMINISTRATION	879,655	914,152	3.92%	\$34,497
INSURANCES	304,109	296,522	-2.49%	(\$7,587)
BENEFITS	2,090,575	2,178,651	4.21%	\$88,077
TOWN BUILDINGS	175,465	154,018	-12.22%	(\$21,447)
Gen'l Gov't Subtotal	3,449,804	3,543,344	2.71%	\$93,539
POLICE	1,245,709	1,269,004	1.87%	\$23,295
FIRE-RESCUE	730,669	777,094	6.35%	\$46,426
PUBLIC SAFETY BLDG	0	106,089		\$106,089
DISPATCH	218,055	225,576	3.45%	\$7,521
HARBOR/WATER	72,817	84,946	16.66%	\$12,129
PUB. SAFETY-MIS	655,665	632,281	-3.57%	(\$23,384)
P. Safety Subtotal	2,922,914	3,094,990	5.89%	\$172,076
HIGHWAYS	1,238,403	986,544	-20.34%	(\$251,858)
SOLID WASTE	648,441	711,020	9.65%	\$62,579
WASTEWATER	858,424	848,232	-1.19%	(\$10,193)
MECHANICAL	435,010	351,009	-19.31%	(\$84,001)
TREES	28,000	45,000	60.71%	\$17,000
P. Works Subtotal	3,208,279	2,941,805	-8.31%	(\$266,474)
GENL ASST	29,300	70,800	141.64%	\$41,500
AGENCIES	4,850	4,850	0.00%	\$0
Human Srvs Subtotal	34,150	75,650	121.52%	\$41,500
LIBRARY	564,685	529,791	-6.18%	(\$34,894)
PARKS	501,653	508,974	1.46%	\$7,321
CEMETERIES	\$30,200	\$45,200	49.67%	\$15,000
COMM. DEV.	212,863	243,910	14.59%	\$31,047
PLANNING/DEV.	356,261	382,069	7.24%	\$25,809
P. Srvs Subtotal	1,665,662	1,709,944	2.66%	\$44,282
DEBT SERVICE	985,085	1,174,145	19.19%	\$189,060
CAPITAL RESERVE	899,211	1,796,023	99.73%	\$896,812
Capital Subtotal	1,884,296	2,970,168	57.63%	\$1,085,872
MUNICIPAL	13,165,104	14,335,901	8.89%	\$1,170,797
COUNTY TAX	1,243,418	1,255,794	1.00%	\$12,376
EDUCATION	26,558,905	28,732,687	8.18%	\$2,173,782
Education Debt service	2,379,625	2,523,454	6.04%	\$143,829
TOTAL	43,347,052	46,847,836	8.08%	\$3,500,783
Article 3	450,000	125,000	-72.22%	(\$325,000)
GRAND TOTAL	43,797,052	46,972,836	7.25%	\$3,175,783

Distribution of Tax Bill FY 2021-22			
Function	net tax required	net tax rate	% of total rate
		\$/ \$1000	
Net Education with COVID FUNDS	\$ 24,471,147	\$ 14.86	72.1%
County	\$ 1,255,794	\$ 0.76	3.7%
Net Municipal	\$ 8,003,600	\$ 4.86	23.6%
Subtotal	\$ 33,730,541	\$ 20.48	99.4%
overlay estimate	\$ 221,012	\$ 0.13	0.6%
Total	\$ 33,951,553	\$ 20.61	100%



MUNICIPAL REVENUES

TOWN REVENUES:	2019-20	2019-20	2020-21	2021-22	\$	%
	Budget	Actual	Budget	Budget	Variance	Variance
EXCISE TAX-M.V.	1,987,200	1,945,826	2,085,000	2,335,000	250,000	12.0%
EXCISE TAX-BOATS	25,000	23,839	25,000	25,000	-	0.0%
AGENT FEES	27,000	26,201	27,000	27,000	-	0.0%
PASSPORT FEES			0	0	-	0.0%
VITAL RECORDS FEES	9,200	7,764	8,500	8,500	-	0.0%
BUSINESS LICENSES	1,700	1,325	1,700	1,700	-	0.0%
NOTARY FEES	1,200	930	1,200	200	(1,000)	-83.3%
CODE ENFORCEMENT PERMITS/FEES	212,000	200,031	200,000	200,000	-	0.0%
CONCEALED WEAPONS	300	755	600	600	-	0.0%
ALARM PERMITS	5,400	4,765	4,800	4,800	-	0.0%
PARKING TICKETS	1,800	2,246	2,100	2,100	-	0.0%
COURT OFFICERS	2,300	1,265	2,300	2,300	-	0.0%
INSURANCE REPORTS	1,200	1,461	1,200	1,200	-	0.0%
PARAMEDIC SUPPORT (NY)	25,500	25,000	25,500	25,500	-	0.0%
RESCUE BILLING	260,000	260,000	280,000	280,000	-	0.0%
MOORING FEES	52,000	53,504	52,000	54,000	2,000	3.8%
LAUNCH FEES	17,000	20,454	17,000	17,000	-	0.0%
SEASON PASSES	7,000	15,240	8,000	8,000	-	0.0%
OTHER REVENUE	12,000	10,902	12,000	87,000	75,000	625.0%
LIBRARY FEES	6,000	6,000	0	0	-	0.0%
RECYCLING REVENUES	37,000	28,644	24,000	12,000	(12,000)	-50.0%
INTEREST EARNINGS	23,000	38,132	41,000	28,000	(13,000)	-31.7%
TAX INTEREST/LIEN FEES	42,000	49,760	46,000	46,000	-	0.0%
Sewer interest and lien fees	5,300	6,005	6,500	6,500	-	0.0%
SOLAR PPA CREDITS				0	-	
PAYT BAG REVENUES				0	-	
GENERAL ASSISTANCE	9,000	45,360	24,000	29,050	5,050	21.0%
HOMESTEAD REIMBURSEMENTS	431,607	431,597	602,004	584,159	(17,845)	-3.0%
SEWER FEES	620,000	637,524	600,000	745,000	145,000	24.2%
TRANSFER STATION WINDOW STICKERS	58,000	60,936	12,000	12,000	-	0.0%
VETERANS REIMBURSEMENTS	7,000	6,867	7,000	7,000	-	0.0%
STATE REVENUE SHAR.	592,000	712,770	840,000	990,000	150,000	17.9%
SNOWMOBILE REIMBURSEMENTS	500	722	500	500	-	0.0%
BETE REIMBURSEMENT	222,848	223,050	245,970	242,192	(3,778)	-1.5%
MUNICIPAL SUBTOTAL	4,702,055	4,848,874	5,179,279	5,782,301	603,022	11.6%
BUDGETED USE OF SURPLUS	550,000	550,000	520,000	550,000	30,000	5.8%
Total (Non-Educational)	5,252,055	5,398,874	5,699,279	6,332,301	633,022	11.1%
SCHOOL REVENUES						
Rent, Agency, other revenues	20,000	2,005	40,000	6,000	(34,000)	-85.0%
SCHOOL TUITION	416,000	350,838	367,000	332,436	(34,564)	-9.4%
Transfer :tax Stab. (or balance used)	0	0	500,000	305,000	(195,000)	-39.0%
Special COVID Article July 2020- unused				450,000		
*EDUCATION State Funding	4,809,191	4,891,510	5,172,931	5,816,558	643,627	12.4%
Additional State Aid authorized	0		0	0	-	
EDUCATION SUBTOTAL	5,245,191	5,244,353	6,079,931	6,909,994	830,063	13.7%
TOTAL	10,497,246	10,643,228	11,779,210	13,242,295	1,463,085	12.4%

MUNICIPAL EXPENDITURES

		2019-20	2020-21	2021-22	\$	%
		Actual	Budget	Budget	Change	Change
GENERAL GOVERNMENT						
1100	51011	Salaries and Wages	541,489	536,773	555,386	18,613 3.47%
1100	51012	Part-Time Wages	13,142	19,711	22,151	2,440 12.38%
1100	51013	Overtime	16,826	11,000	12,000	1,000 9.09%
1100	51018	Town Council Stipends	7,000	7,000	7,000	- 0.00%
1100	51020	Volunteer Development	1,303	4,500	4,500	- 0.00%
1100	52024	Dues/Memberships	2,043	2,280	2,280	- 0.00%
1100	52026	Professional Development	2,339	8,350	8,350	- 0.00%
1100	52027	Supplies	15,887	15,100	15,100	- 0.00%
1100	52032	Telephone	3,907	4,400	4,400	- 0.00%
1100	52037	Auto Allowances/Mileage	1,610	2,000	2,000	- 0.00%
1100	52065	Audit	11,375	16,000	17,000	1,000 6.25%
1100	52067	Elections	26,121	11,600	14,000	2,400 20.69%
1100	52069	Annual Report	2,994	2,600	2,600	- 0.00%
1100	52070	Sewer Billing	8,517	11,500	11,500	- 0.00%
1100	52071	Postage	15,457	15,500	16,500	1,000 6.45%
1100	52073	Printing	1,747	2,200	2,200	- 0.00%
1100	52077	Advertising	1,874	1,800	5,000	3,200 177.78%
1100	52079	Legal and Professional	71,522	68,000	85,000	17,000 25.00%
1100	52080	Contracted Services-Assessing	105,342	105,342	111,485	6,144 5.83%
1100	52081	Tax Maps	4,734	4,500	6,800	2,300 51.11%
1100	52083	Registry Service	2,636	3,500	2,900	(600) -17.14%
1100	53001	Gen Gov't Capital Outlays	2,671	26,000	6,000	(20,000) -76.92%
		SUB-TOTAL	860,533	879,655	914,152	34,497 3.92%

Insurances

1110	52085	Property Insurance	33,588	41,196	46,287	5,091 12.36%
1110	52087	Automobile Insurance	36,032	39,592	40,920	1,328 3.35%
1110	52089	Workers' Compensation Insurance	151,672	182,123	168,117	(14,006) -7.69%
1110	52091	Liability Insurance	41,349	41,198	41,198	- 0.00%
		SUB-TOTAL	262,641	304,109	296,522	(7,587) -2.49%

MUNICIPAL EXPENDITURES

		2019-20 Actual	2020-21 Budget	2021-22 Budget	\$ Change	% Change	
Employee Benefits							
1115	51101	Other Insurance Benefits	10,182	14,350	14,150	(200)	-1.39%
1115	52093	Group Life Insurance	23,447	28,978	30,678	1,700	5.87%
1115	52095	Retirement Plans	411,078	433,361	458,673	25,312	5.84%
1115	52097	FICA	363,220	403,993	426,945	22,952	5.68%
1115	52099	Health & Dental Insurance	1,042,655	1,209,893	1,248,205	38,313	3.17%
		SUB-TOTAL	1,850,582	2,090,575	2,178,651	88,077	4.21%

Town Buildings

1120	52030	Fuel Oil/Propane	8,181	8,978	9,792	813	9.06%
1120	52031	Power	16,076	23,000	15,200	(7,800)	-33.91%
1120	52033	Water	2,035	2,350	2,350	-	0.00%
1120	52043	Building Repairs and Maintenance	28,019	35,004	34,538	(466)	-1.33%
1120	52044	Furniture and Equipment	9,018	2,000	4,200	2,200	110.00%
1120	52047	Cleaning Services	53,665	53,500	53,500	-	0.00%
1120	52103	Grounds Maintenance	700	1,000	1,000	-	0.00%
1120	52105	East Main St. Community House	3,510	3,503	3,169	(334)	-9.52%
1120	52106	North Road House	3,264	6,500	6,000	(500)	-7.69%
1120	52107	CI Community House	745	1,000	1,050	50	5.00%
1120	52109	Old Baptist Meeting House	322	1,800	1,800	-	0.00%
1120	52111	Log Cabin	10,527	12,310	12,699	388	3.16%
1120	52114	Masonic Hall (new)	4,890	4,520	8,721	4,201	92.94%
1120	53001	Capital Outlay	0	20,000	0	(20,000)	-100.00%
		SUB-TOTAL	140,952	175,465	154,018	(21,447)	-12.22%

GENERAL GOVERNMENT SUMMARY

ADMINISTRATION	860,533	879,655	914,152	34,497	3.92%
INSURANCES	262,641	304,109	296,522	(7,587)	-2.49%
EMPLOYEE BENEFITS	1,850,582	2,090,575	2,178,651	88,077	4.21%
TOWN BUILDINGS	140,952	175,465	154,018	(21,447)	-12.22%
TOTAL GEN'L GOV'T	3,114,708	3,449,804	3,543,344	93,539	2.71%

MUNICIPAL EXPENDITURES

		2019-20	2020-21	2021-22	\$	%	
		Actual	Budget	Budget	Change	Change	
PUBLIC SAFETY							
Police Department							
1200	51011	Salaries and Wages	930,943	967,661	986,297	18,636	1.93%
1200	51012	Part-Time Wages	17,437	24,293	24,534	241	0.99%
1200	51013	Overtime	96,035	96,204	101,982	5,778	6.01%
1200	51014	Contract Incentives	4,900	12,000	12,000	-	0.00%
1200	51019	Uniform Cleaning	8,007	8,000	8,000	-	0.00%
1200	52021	Gas/Oil	17,449	22,440	20,000	(2,440)	-10.87%
1200	52022	Vehicle Repairs and Maintenance	14,939	17,800	17,800	-	0.00%
1200	52023	Uniforms	10,017	15,100	15,100	-	0.00%
1200	52026	Professional Development	15,546	19,365	22,965	3,600	18.59%
1200	52027	Supplies	9,464	13,130	13,865	735	5.60%
1200	52032	Telephone	6,215	7,356	3,500	(3,856)	-52.42%
1200	52119	Photo/Ammo/Print	7,730	10,980	11,180	200	1.82%
1200	52121	Radio Repairs	13,705	16,262	16,663	401	2.47%
1200	52122	Metro Regional Crime Lab	5,043	5,117	5,117	-	0.00%
1200	53001	Police Capital Outlays	5,602	10,000	10,000	-	0.00%
		SUB-TOTAL	1,163,033	1,245,709	1,269,004	23,295	1.87%

Fire-Rescue Department

1210	51011	Salaries and Wages	218,343	320,529	339,694	19,165	5.98%
1210	51012	Part-Time Wages	69,128	95,000	100,000	5,000	5.26%
1210	51013	Overtime	1,227	0	5,000	5,000	0.00%
1210	51017	Stipends	3,450	4,000	4,000	-	0.00%
1210	51123	Paramedic	205,325	143,000	178,200	35,200	24.62%
1210	52021	Gas/Oil	15,877	20,000	15,000	(5,000)	-25.00%
1210	52022	Vehicle Repairs & Maintenance	25,559	15,000	25,000	10,000	66.67%
1210	52023	Uniforms	2,547	7,000	8,500	1,500	21.43%
1210	52024	Dues/Memberships	7,656	8,000	8,000	-	0.00%
1210	52026	Professional Development	3,046	3,500	3,500	-	0.00%
1210	52027	Supplies	3,208	3,500	2,500	(1,000)	-28.57%

MUNICIPAL EXPENDITURES

		2019-20	2020-21	2021-22	\$	%
		Actual	Budget	Budget	Change	Change
1210	52030 Fuel Oil/Propane	6,748	6,840	500	(6,340)	-92.69%
1210	52031 Power	8,320	8,000	0	(8,000)	-100.00%
1210	52032 Telephone	8,707	7,500	4,100	(3,400)	-45.33%
1210	52033 Water	1,986	1,800	0	(1,800)	-100.00%
1210	52037 Auto Allowances/Mileage	1,114	2,500	2,500	-	0.00%
1210	52040 Equipment Repairs & Maintenance	15,437	15,000	15,000	-	0.00%
1210	52043 Building Repairs & Maintenance	16,459	5,000	0	(5,000)	-100.00%
1210	52060 Miscellaneous	5,692	5,500	6,600	1,100	20.00%
1210	52125 Fire-Rescue Equipment	10,035	17,000	17,000	-	0.00%
1210	52127 Schools/Meetings	7,359	10,000	10,000	-	0.00%
1210	52129 Oxygen/Medical Supplies	36,653	22,000	22,000	-	0.00%
1210	53001 Fire-rescue Capital Outlays	35,057	10,000	10,000	-	0.00%
	SUB-TOTAL	708,933	730,669	777,094	46,426	6.35%

Public Safety Building

1220	52030 Fuel/Heating	0	0	19,530	19,530	0.00%
1220	52031 Electricity			19,131	19,131	
1220	52032 Telephone / Internet	0	0	10,500	10,500	0.00%
1220	52033 Water	0	0	3,190	3,190	0.00%
1220	52043 Building Repair & Maintenance	0	0	17,720	17,720	0.00%
1220	52047 Cleaning Services & Consumables	0	0	28,398	28,398	0.00%
1220	52060 Miscellaneous Expenses	0	0	6,620	6,620	0.00%
1220	53001 Capital Outlay	0	0	1,000	1,000	0.00%
				106,089	106,089	0.00%

MUNICIPAL EXPENDITURES

		2019-20 Actual	2020-21 Budget	2021-22 Budget	\$ Change	% Change	
Communications							
1240	52048	Contract Town of Falmouth	176,638	181,937	187,395	5,458	3.00%
1240	52060	Annual operating expenses	24,021	28,328	30,293	1,965	6.94%
1240	51012	Part-Time Wages	1,588	3,290	3,388	98	2.98%
1240	53001	Communications Capital Outlay	904	4,500	4,500	-	0.00%
		SUB-TOTAL	203,151	218,055	225,576	7,521	3.45%

Harbor and Waterfront

1260	51011	Salaries and Wages	0	32,287	35,827	3,540	10.96%
1260	51012	Part-Time Wages	31,945	5,400	5,700	300	5.56%
1260	51013	Overtime	3,451	2,380	5,664	3,284	137.98%
1260	52021	Gas/Oil	1,966	2,730	2,784	54	1.98%
1260	52023	Uniforms	1,063	1,205	1,205	-	0.00%
1260	52026	Professional Development	671	1,700	1,900	200	11.76%
1260	52027	Supplies	831	1,525	1,550	25	1.64%
1260	52031	Power	582	2,448	1,704	(744)	-30.39%
1260	52032	Telephone	1,300	2,268	2,292	24	1.06%
1260	52041	Equip Repairs and Maintenance	2,484	3,000	3,000	-	0.00%
1260	52043	Building Maintenance	0	0	1,550	1,550	0.00%
1260	52047	Cleaning & Consumables	0	0	500	500	0.00%
1260	52048	Contracted Services	9,012	9,774	11,400	1,626	16.64%
1260	52060	Miscellaneous	181	400	1,270	870	217.50%
1260	52137	Boat Repairs	2,648	3,200	3,600	400	12.50%
1260	53001	Harbor Capital Outlays	4,369	4,500	5,000	500	11.11%
		SUB-TOTAL	60,504	72,817	84,946	12,129	16.66%

MUNICIPAL EXPENDITURES

		2019-20 Actual	2020-21 Budget	2021-22 Budget	\$ Change	% Change	
Public Safety							
1270	52139	Street Lights	107,562	108,700	83,800	(24,900)	-22.91%
1270	52141	Traffic Signals	8,003	11,200	13,100	1,900	16.96%
1270	52143	Canine Control	28,335	34,680	37,784	3,104	8.95%
1270	52145	Chebeague Parking	3,000	2,900	2,900	-	0.00%
1270	52147	Informational Signs	500	500	500	-	0.00%
1270	52149	Hydrant Rental	492,097	497,685	494,197	(3,488)	-0.70%
		SUB-TOTAL	639,497	655,665	632,281	(23,384)	-3.57%

PUBLIC SAFETY SUMMARY

POLICE	1,163,033	1,245,709	1,269,004	23,295	1.87%
FIRE/RESCUE	708,933	730,669	777,094	46,426	6.35%
PUBLIC SAFETY BUILDING	0	0	106,089	106,089	0.00%
COMMUNICATIONS	203,151	218,055	225,576	7,521	3.45%
HARBOR / WATERFRONT	60,504	72,817	84,946	12,129	16.66%
PUBLIC SAFETY-MISC.	639,497	655,665	632,281	(23,384)	-3.57%
TOTAL PUBLIC SAFETY	2,775,117	2,922,914	3,094,990	172,076	5.89%

Public Works-Highways

1310	51011	Salaries and Wages	475,795	490,648	576,302	85,655	17.46%
1310	51012	Part-Time Wages	7,389	7,684	7,684	-	0.00%
1310	51013	Overtime	96,175	121,632	132,619	10,987	9.03%
1310	51014	Contract Incentives	3,028	4,150	4,150	-	0.00%
1310	52023	Uniforms	15,659	15,135	15,135	-	0.00%
1310	52026	Professional Development	382	1,800	1,800	-	0.00%
1310	52042	Equipment Rental/Contracted Services	48,570	65,140	65,140	-	0.00%
1310	52060	Miscellaneous	6,697	5,000	6,500	1,500	30.00%
1310	52151	Salt	130,712	142,414	142,414	-	0.00%
1310	52153	Sand	8,441	8,800	8,800	-	0.00%
1310	52155	Street Signs	7,237	6,000	6,000	-	0.00%
1310	52159	Road Patch	5,097	7,500	7,500	-	0.00%
1310	52161	Gravel	4,249	4,000	4,000	-	0.00%
1310	52163	Storm Drains	4,734	3,000	3,000	-	0.00%

MUNICIPAL EXPENDITURES

			2019-20	2020-21	2021-22	\$	%
			Actual	Budget	Budget	Change	Change
1310	52165	Minor Equipment	6,639	5,000	5,000	-	0.00%
1310	52167	Mailboxes	657	500	500	-	0.00%
1310	53001	Capital outlays	0	0	0	-	0.00%
1310	52170	Paving (Contingent)	0	350,000	0	(350,000)	-100.00%
SUB-TOTAL			821,460	1,238,403	986,544	(251,858)	-20.34%

Public Works-Solid Waste

1320	51011	Salaries and Wages	113,322	169,659	180,691	11,032	6.50%
1320	51012	Part-Time Wages	64,609	28,430	59,709	31,279	110.02%
1320	51013	Overtime	39,801	21,999	28,659	6,660	30.27%
1320	51014	Contract Inventives	760	1,625	1,625	-	0.00%
1320	52021	Gas/Oil	6,304	7,680	6,839	(841)	-10.95%
1320	52023	Uniforms	2,365	3,892	3,892	-	0.00%
1320	52026	Professional Development	0	1,000	1,000	-	0.00%
1320	52027	Supplies	2,369	1,100	1,500	400	36.36%
1320	52030	Fuel Oil/Propane	3,115	1,920	2,880	960	50.00%
1320	52031	Power	3,453	3,604	2,559	(1,045)	-29.00%
1320	52032	Telephone	2,984	3,000	3,000	-	0.00%
1320	52033	Water	217	300	300	-	0.00%
1320	52040	Equipment Repairs and Maintenance	11,296	4,500	4,500	-	0.00%
1320	52043	Building Repairs and Maintenance	3,450	0	4,500	4,500	0.00%
1320	52060	Miscellaneous	4,074	4,000	4,000	-	0.00%
1320	52171	Tipping Fees/assessment- EcoMaine	178,741	189,260	190,880	1,620	0.86%
1320	52173	Tip Fee - CDD	54,875	61,870	69,644	7,774	12.57%
1320	52175	Well Testing	8,898	8,000	8,240	240	3.00%
1320	52181	Recycling/ hhw	6,483	10,000	10,000	-	0.00%
1320	52183	Composting	2,138	2,500	2,500	-	0.00%
1320	52185	Transportation	95,103	124,102	124,102	-	0.00%
SUB-TOTAL			604,358	648,441	711,020	62,579	9.65%

MUNICIPAL EXPENDITURES

		2019-20 Actual	2020-21 Budget	2021-22 Budget	\$ Change	% Change	
Public Works-Wastewater							
1330	51011	Salaries and Wages	416,963	421,683	425,042	3,358	0.80%
1330	51012	Part-Time Wages	0	0	0	-	0.00%
1330	51013	Overtime	40,902	42,000	42,000	-	0.00%
1330	51014	Contract Incentives	6,379	6,300	6,500	200	3.17%
1330	52021	Gas/Oil	11,973	14,000	14,000	-	0.00%
1330	52022	Vehicle Repairs and Maintenance	15,856	17,500	18,000	500	2.86%
1330	52023	Uniforms	8,364	9,000	9,000	-	0.00%
1330	52026	Professional Development	1,728	4,500	4,500	-	0.00%
1330	52027	Supplies	4,021	4,500	5,000	500	11.11%
1330	52030	Fuel Oil/Propane	12,371	10,441	10,940	499	4.78%
1330	52031	Power	125,553	121,000	88,750	(32,250)	-26.65%
1330	52032	Telephone	6,886	8,000	8,000	-	0.00%
1330	52033	Water	10,515	9,000	9,000	-	0.00%
1330	52041	Repairs and Maintenance	16,532	15,000	17,000	2,000	13.33%
1330	52042	Equipment Rental	2,684	2,500	2,500	-	0.00%
1330	52060	Miscellaneous	10,286	12,500	12,500	-	0.00%
1330	52187	Chemicals	41,977	29,000	30,000	1,000	3.45%
1330	52189	System Repairs	55,699	65,000	67,500	2,500	3.85%
1330	52191	Composting Bark	40,468	50,000	50,000	-	0.00%
1330	52193	Lab Work	17,002	16,500	18,000	1,500	9.09%
1330	53001	Wastewater Capital Outlay	0	0	10,000	10,000	0.00%
		SUB-TOTAL	846,158	858,424	848,232	(10,193)	-1.19%

Public Works - Mechanical Maintenance

1340	51011	Salaries and Wages	71,740	113,013	75,212	(37,801)	-33.45%
1340	51013	Overtime	16,025	33,128	25,128	(8,000)	-24.15%
1340	51014	Contract Incentives	4,166	4,400	4,400	-	0.00%
1340	52021	Gas/Oil	55,510	57,160	51,965	(5,195)	-9.09%
1340	52022	Vehicle Repairs and Maintenance	33,670	35,000	35,000	-	0.00%
1340	52023	Uniforms	761	0	0	-	0.00%
1340	52026	Professional Development	0	2,000	2,000	-	0.00%

MUNICIPAL EXPENDITURES

		2019-20	2020-21	2021-22	\$	%
		Actual	Budget	Budget	Change	Change
1340	52027 Supplies	2,588	2,500	2,500	-	0.00%
1340	52030 Fuel Oil/Propane	11,897	13,585	13,539	(46)	-0.34%
1340	52031 Power	13,342	10,208	7,248	(2,960)	-29.00%
1340	52032 Telephone	3,626	4,467	4,467	-	0.00%
1340	52033 Water	2,861	2,500	2,500	-	0.00%
1340	52043 Building Repairs and Maintenance	24,010	33,050	33,050	-	0.00%
1340	52060 Miscellaneous	10,079	8,000	8,000	-	0.00%
1340	52197 Tires	9,262	6,000	6,000	-	0.00%
1340	52199 Winter Maintenance	17,648	25,000	25,000	-	0.00%
1340	53001 PW Capital Outlay	43,311	85,000	55,000	(30,000)	-35.29%
	SUBTOTAL	320,496	435,010	351,009	(84,001)	-19.31%

Tree Care

1370	52201 Tree Care	32,955	28,000	45,000	17,000	60.71%
	SUB-TOTAL	32,955	28,000	45,000	17,000	60.71%

PUBLIC WORKS SUMMARY

HIGHWAYS	821,460	1,238,403	986,544	(251,858)	-20.34%
SOLID WASTE	604,358	648,441	711,020	62,579	9.65%
WASTEWATER	846,158	858,424	848,232	(10,193)	-1.19%
MECHANICAL MAINT.	320,496	435,010	351,009	(84,001)	-19.31%
TREE CARE	32,955	28,000	45,000	17,000	60.71%
TOTAL PUBLIC WORKS	2,625,426	3,208,279	2,941,805	(266,474)	-8.31%

MUNICIPAL EXPENDITURES

			2019-20	2020-21	2021-22	\$	%
			Actual	Budget	Budget	Change	Change
HEALTH & WELFARE							
General Assistance							
1400	52048	Contracted Services/ Part Time Admin	12,000	15,000	12,000	(3,000)	-20.00%
1400	52203	Food	9,481	1,000	6,000	5,000	500.00%
1400	52205	Utilities and Heating Fuel	7,998	3,800	3,800	-	0.00%
1400	52207	Rent	43,492	8,500	48,000	39,500	464.71%
1400	52209	Unclassified	5,350	1,000	1,000	-	0.00%
SUB-TOTAL			78,321	29,300	70,800	41,500	141.64%

Human Service Agencies

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

HEALTH AND WELFARE SUMMARY

GENERAL ASSISTANCE			78,321	29,300	70,800	41,500	141.64%
HUMAN SERVICE AGENCIES			4,850	4,850	4,850	-	0.00%
TOTAL HEALTH AND WELFARE			83,171	34,150	75,650	41,500	121.52%

MUNICIPAL EXPENDITURES

	2019-20 Actual	2020-21 Budget	2021-22 Budget	\$ Change	% Change
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PUBLIC SERVICES

Merrill Memorial Library

1500	51011	Salaries and Wages	336,668	346,481	347,518	1,037	0.30%
1500	51012	Part-Time Wages	50,193	67,391	51,179	(16,212)	-24.06%
1500	51013	Overtime	0	0	0	-	0.00%
1500	52026	Professional Development	918	2,000	2,000	-	0.00%
1500	52027	Supplies	9,153	10,500	10,500	-	0.00%
1500	52030	Fuel Oil/Propane	8,559	8,814	9,979	1,165	13.22%
1500	52031	Power	14,568	16,500	11,715	(4,785)	-29.00%
1500	52032	Telephone	2,063	2,000	2,100	100	5.00%
1500	52033	Water	2,285	1,500	2,300	800	53.33%
1500	52040	Equipment Repairs and Maintenance	559	2,500	2,500	-	0.00%
1500	52043	Building Repairs and Maintenance	23,360	26,000	26,000	-	0.00%
1500	52044	Furniture and Equipment	1,126	2,000	2,000	-	0.00%
1500	52047	Cleaning Services	560	3,000	3,000	-	0.00%
1500	52225	Adult Books	14,811	23,000	23,000	-	0.00%
1500	52227	Childrens Books	4,423	6,000	6,000	-	0.00%
1500	52229	Reference	1,189	2,000	2,000	-	0.00%
1500	52231	Periodicals	5,830	6,000	6,000	-	0.00%
1500	52233	Audio Visual	3,879	5,000	5,000	-	0.00%
1500	52235	Technology	13,526	14,000	17,000	3,000	21.43%
1500	53001	Capital Outlay	0	20,000	0	(20,000)	-100.00%
		SUB-TOTAL	493,670	564,685	529,791	(34,894)	-6.18%

Parks

1530	51011	Salaries and Wages	223,284	227,133	274,369	47,236	20.80%
1530	51012	Part-Time Wages	44,027	58,500	59,100	600	1.03%
1530	51013	Overtime	12,253	16,000	15,000	(1,000)	-6.25%
1530	51014	Contract Incentives	700	800	800	-	0.00%
1530	52021	Gas/Oil	10,432	9,000	11,000	2,000	22.22%
1530	52023	Uniforms	2,108	3,000	2,400	(600)	-20.00%
1530	52026	Professional Development	779	1,800	1,000	(800)	-44.44%

MUNICIPAL EXPENDITURES

		2019-20	2020-21	2021-22	\$	%	
		Actual	Budget	Budget	Change	Change	
1530	52027	Supplies	8,800	14,000	14,000	-	0.00%
1530	52030	Fuel Oil/Propane	2,662	3,220	3,421	201	6.24%
1530	52031	Power	1,762	3,000	2,130	(870)	-29.00%
1530	52032	Telephone	1,803	1,700	1,700	-	0.00%
1530	52033	Water	3,324	3,200	3,750	550	17.19%
1530	52037	Mileage	28	2,000	500	(1,500)	-75.00%
1530	52040	Equipment Repairs & Maintenance	18,424	12,000	12,000	-	0.00%
1530	52042	Equipment Rental	6,835	9,500	10,000	500	5.26%
1530	52048	Contracted Services	30,696	28,000	30,000	2,000	7.14%
1530	52238	Athletic Field Maintenance	20,442	25,000	25,000	-	0.00%
1530	52239	Horticulture	764	1,800	1,800	-	0.00%
1530	52240	Conservation Land Maintenance	18,726	18,000	18,000	-	0.00%
1530	53001	Parks Capital Outlay	13,091	64,000	23,004	(40,996)	-64.06%
		SUB-TOTAL	420,938	501,653	508,974	7,321	1.46%

Cemeteries

1560	52048	Contracted Services	25,770	26,700	41,700	15,000	56.18%
1560	52060	Miscellaneous	516	500	500	-	0.00%
1560	52113	Cousins Island Cemetary Appropriation	3,000	3,000	3,000	-	0.00%
		SUB-TOTAL	29,286	30,200	45,200	15,000	49.67%

Community Development

1570	52243	Community Services/Recreation	85,000	65,000	70,000	5,000	7.69%
1570	52244	Historical Society	21,500	21,500	21,500	-	0.00%
1570	52245	Shellfish Conservation	7,500	7,000	7,000	-	0.00%
1570	52247	GPCOG	16,698	16,698	16,698	-	0.00%
1570	52249	Memorial Day	1,314	2,000	2,000	-	0.00%
1570	52251	MMA	12,191	12,191	12,550	359	2.94%
1570	52252	Aging In Place	6,240	6,240	33,740	27,500	440.71%
1570	52256	Metro Subsidy	34,510	77,934	76,122	(1,812)	-2.33%
1570	52258	RRCT subsidy (partnership contribution)	4,300	4,300	4,300	-	0.00%
		SUB-TOTAL	189,253	212,863	243,910	31,047	14.59%

MUNICIPAL EXPENDITURES

		2019-20 Actual	2020-21 Budget	2021-22 Budget	\$ Change	% Change	
Planning, Development and Engineering							
1580	51011	Salaries and Wages	242,459	257,181	265,402	8,221	3.20%
1580	51012	Part-Time Wages	28,777	19,632	19,161	(471)	-2.40%
1580	51013	Overtime	0	0	0	-	
1580	52024	Dues/Memberships	14,144	19,220	18,860	(360)	-1.87%
1580	52026	Professional Development	2,070	5,650	6,650	1,000	17.70%
1580	52027	Supplies	4,615	3,750	5,250	1,500	40.00%
1580	52032	Telephone	899	1,600	1,600	-	0.00%
1580	52037	Auto Allowances/Mileage	6,723	8,500	8,500	-	0.00%
1580	52075	Technology/Software	0	0	11,719	11,719	0.00%
1580	52253	Zoning Board	55	450	450	-	0.00%
1580	52257	Special Projects (includes council directed projec	13,551	20,000	24,200	4,200	21.00%
1580	52259	Planning Board	0	450	450	-	0.00%
1580	52261	Publications/Codes	797	750	750	-	0.00%
1580	52266	Stormwater Compliance	12,522	19,077	19,077	-	0.00%
SUB-TOTAL			326,613	356,261	382,069	25,809	7.24%

PUBLIC SERVICES SUMMARY

LIBRARY	493,670	564,685	529,791	(34,894)	-6.18%
PARKS	420,938	501,653	508,974	7,321	1.46%
CEMETERIES	29,286	30,200	45,200	15,000	49.67%
COMMNTY DVLPMNT	189,253	212,863	243,910	31,047	14.59%
PLNNG/DVLPMT	326,613	356,261	382,069	25,809	7.24%
TOTAL PUBLIC SERVICES	1,459,760	1,665,662	1,709,944	44,282	2.66%

CAPITAL PROGRAMS

Debt Service

1600	52267	Bond Principal Payments	813,238	567,459	595,284	27,825	4.90%
1600	52269	Bond Interest	364,237	399,126	560,361	161,235	40.40%

MUNICIPAL EXPENDITURES

			2019-20	2020-21	2021-22	\$	%
			Actual	Budget	Budget	Change	Change
1600	52271	TAN Interest	0	13,000	13,000	-	0.00%
1600	52273	Fees	766	5,500	5,500	-	0.00%
			1,178,241	985,085	1,174,145	189,060	19.19%

Capital Reserves

1800	53101	Fire-Rescue Equipment	0	0	0	-	0.00%
1800	53102	Public Works Equipment	160,000	155,000	200,000	45,000	29.03%
1800	53103	Road Improvements	689,000	250,000	725,000	475,000	190.00%
1800	53104	Municipal Buildings	73,000	53,000	73,000	20,000	37.74%
1800	53105	Unemployment	6,000	8,000	12,000	4,000	50.00%
1800	53106	Parks and Playgrounds	110,000	50,000	145,000	95,000	190.00%
1800	53107	Wastewater	net	net	net	-	0.00%
1800	53108	Tax Revaluation	5,000	0	35,000	35,000	0.00%
1800	53109	Library Building	20,000	0	25,000	25,000	0.00%
1800	53110	Cousins Island Dock	5,107	5,311	5,523	212	3.99%
1800	53111	Historical Buildings	5,000	5,000	5,000	-	0.00%
1800	53112	MDOT Match funds	120,000	100,000	120,000	20,000	20.00%
1800	53120	Hillside	0	0	0	-	0.00%
1800	53113	Property Acquisitions	0	0	0	-	0.00%
1800	53114	Police Equipment	68,000	82,900	90,000	7,100	8.56%
1800	53115	Harbor and Waterfront	11,500	12,500	27,500	15,000	120.00%
1800	53116	Dredging	20,000	0	0	-	0.00%
1800	53117	Dam Inspections	44,000	2,000	70,000	68,000	3400.00%
1800	53119	Septic System Subsidy	0	0	0	-	0.00%
1800	53121	Housing support// STAY	0	0	0	-	0.00%
1800	53122	Sidewalk Improvements	5,000	2,500	30,000	27,500	1100.00%
		New affordable housing reserve (2021)			0	-	
1800	53124	Solid Waste Reserve	51,000	51,000	51,000	-	0.00%
1800	53125	Technology Reserve	50,000	2,000	82,000	80,000	4000.00%
1800	53123	STAY Program	90,000	120,000	100,000	(20,000)	-16.67%
		BROWN TAIL MOTH: (ART. 29 Up to \$200,000)	200,000	0	0	-	0.00%
SUB-TOTAL			1,732,607	899,211	1,796,023	896,812	99.73%

MUNICIPAL EXPENDITURES

		2019-20	2020-21	2021-22	\$	%
		Actual	Budget	Budget	Change	Change
CAPITAL PROGRAMS SUMMARY					-	
	DEBT SERVICE	1,178,241	985,085	1,174,145	189,060	19.19%
	CAPITAL RESERVES	1,732,607	899,211	1,796,023	896,812	99.73%
	TOTAL CAPITAL PROGRAMS	2,910,848	1,884,296	2,970,168	1,085,872	57.63%
MUNICIPAL TOTAL		12,969,030	13,165,104	14,335,901	1,170,797	8.89%
1850	54319 Cumberland County tax	1,173,006	1,243,418	1,255,794	12,376	1.00%
	EDUCATION TOTAL	23,909,189	26,558,905	28,732,687	2,173,782	8.18%
	Education Covid19 Special Ref		450,000	125,000	(325,000)	-72.22%
	Education Debt Service	1,421,729	2,379,625	2,523,454	143,829	6.04%
	GRAND TOTAL	39,472,954	43,797,052	46,972,836	3,175,783	7.25%
	REVENUES (NON-TAX)	10,643,228	11,779,210	13,242,295	1,463,085	12.42%
	PROPERTY TAXES	31,871,917	32,017,842	33,730,541	1,712,699	5.35%
	PROPERTY TAX General Fund NET	30,920,532	32,017,842	33,730,541		
	PROPERTY TAX Development Fund	951,385	1,018,318	1,088,532		
	TAX RATE	18.86	19.59	20.61	1.02	5.19%
	TOTAL GENERAL GOVERNMENT	3,114,708	3,449,804	3,543,344	93,539	2.71%
	TOTAL PUBLIC SAFETY	2,775,117	2,922,914	3,094,990	172,076	5.89%
	TOTAL PUBLIC WORKS	2,625,426	3,208,279	2,941,805	(266,474)	-8.31%
	TOTAL HEALTH AND WELFARE	83,171	34,150	75,650	41,500	121.52%
	TOTAL PUBLIC SERVICES	1,459,760	1,665,662	1,709,944	44,282	2.66%
	TOTAL CAPITAL PROGRAMS	2,910,848	1,884,296	2,970,168	1,085,872	57.63%
	COUNTY TOTAL	1,173,006	1,243,418	1,255,794	12,376	1.00%
	EDUCATION (Includes Debt Service)	25,330,918	28,938,530	31,256,141	2,317,611	8.01%
	SPECIAL ARTICLE - COVID	0	450,000	125,000	(325,000)	-72.22%
	GRAND TOTAL	39,472,954	43,797,052	46,972,836	3,175,783	7.25%