

Annual Operating Budget 2023-2024

Town & School Budget as approved at Town Meeting

June 6, 2023

Yarmouth Town Council:

Timothy Shannon, Chair

David Craig, Vice Chair

Randall Bates

April Humphrey

Michelle Cromarty

Heather Abbott

Zoe Wolf

Nathaniel Tupper, Town Manager

Dawn Madden, Finance Director

GENERAL FUND BUDGET - TAX RATE CALCULATION				
	2022-2023	2023-2024	\$ Change	% Change
MUNICIPAL	15,431,841	16,742,702	\$1,310,861	8.5%
EDUCATION	34,414,283	36,590,456	\$2,176,173	6.3%
CUMBERLAND COUNTY	1,313,701	1,525,119	\$211,418	16.1%
TOTAL GENERAL FUND EXPENSES	51,159,825	54,858,277	3,698,451	7.2%
Development Fund Appropriations	1,210,456	1,339,506	\$129,050	10.7%
TOTAL EXPENSES	51,159,825	56,197,783	\$5,037,957	9.8%
Municipal Revenues & Balances (Without BETE/HE)	(5,821,800)	(6,391,101)	(\$569,301)	9.8%
Education Revenues & Balances	(8,534,383)	(8,288,258)	\$246,125	-2.9%
TOTAL GF REVENUES	(14,356,183)	(14,679,359)	(\$323,176)	2.3%
GENERAL FUND PROPERTY TAX	36,803,642	40,178,918	\$3,375,275	9.2%
Less State Reimbursements (B/H)	(845,283)	(878,957)	(\$33,674)	4.0%
NET GENERAL FUND PROPERTY TAX	35,958,359	39,299,961	\$3,341,602	9.3%
TIF Property Tax	1,210,671	1,339,506	\$128,835	10.6%
TOTAL TAX	37,169,030	40,639,467	\$3,470,437	9.3%
Wyman Station (Real Estate)	26,000,500	24,000,000	(\$2,000,500)	-7.7%
Wyman (Personal Property/Equip/Fuel)	21,725,400	18,000,000	(\$3,725,400)	-17.1%
ALL OTHER - REAL	1,603,307,900	1,616,000,000	\$12,692,100	0.8%
ALL OTHER - PP	21,871,400	19,000,000	(\$2,871,400)	-13.1%
NET PROPERTY TAX	37,169,030	40,639,467		
GENERAL FUND NET Tax Base	1,672,905,200	1,677,000,000	\$4,094,800	0.2%
Development Fund Tax Base	55,987,800	55,987,800	\$0	0.0%
EFFECTIVE TOTAL TAX BASE	1,728,992,800	1,732,987,800	\$3,995,000	0.2%
Net rate	\$21.49	\$23.43	\$1.94	9.0%
Overlay	\$0.13	\$0.11	(\$0.02)	-15.4%
TAX RATE	\$21.62	\$23.54	\$1.92	8.9%

APPROPRIATIONS and Transfers SUMMARY

DEPARTMENT	Budget 2022-2023	Budget 2023-2024	% Variance	\$ Variance
ADMINISTRATION	929,367	1,040,095	11.91%	\$110,727
INSURANCES	312,639	331,173	5.93%	\$18,535
BENEFITS	2,207,720	2,494,319	12.98%	\$286,599
TOWN BUILDINGS	154,109	161,796	4.99%	\$7,687
Gen'l Gov't Subtotal	3,603,835	4,027,384	11.75%	\$423,548
POLICE	1,339,960	1,437,127	7.25%	\$97,167
FIRE-RESCUE	858,961	1,150,210	33.91%	\$291,249
PUBLIC SAFETY BLDG	106,935	112,649	5.34%	\$5,714
DISPATCH	241,550	256,086	6.02%	\$14,536
HARBOR/WATER	112,896	113,707	0.72%	\$811
PUB. SAFETY-MIS	672,818	702,609	4.43%	\$29,791
P. Safety Subtotal	3,333,120	3,772,388	13.18%	\$439,268
HIGHWAYS	1,041,088	1,143,478	9.83%	\$102,391
SOLID WASTE	771,653	820,270	6.30%	\$48,618
WASTEWATER	948,094	984,181	3.81%	\$36,087
MECHANICAL	427,543	480,975	12.50%	\$53,432
TREES	70,000	73,500	5.00%	\$3,500
P. Works Subtotal	3,258,377	3,502,405	7.49%	\$244,028
GENL ASST	70,800	127,070	79.48%	\$56,270
AGENCIES	5,550	4,850	-12.61%	(\$700)
Human Srvs Subtotal	76,350	131,920	72.78%	\$55,570
LIBRARY	571,811	616,606	7.83%	\$44,795
PARKS	550,130	592,878	7.77%	\$42,748
CEMETERIES	45,450	45,450	0.00%	\$0
COMM. DEV.	256,284	251,800	-1.75%	(\$4,484)
PLANNING/DEV.	545,371	491,823	-9.82%	(\$53,548)
P. Srvs Subtotal	1,969,046	1,998,557	1.50%	\$29,511
DEBT SERVICE	1,398,868	1,402,575	0.26%	\$3,707
CAPITAL RESERVE	1,792,245	1,907,474	6.43%	\$115,229
Capital Subtotal	3,191,113	3,310,049	3.73%	\$118,936
Municipal Subtotal	15,431,841	16,742,702	8.49%	\$1,310,861
MUNICIPAL	15,431,841	16,742,702	8.49%	\$1,310,861
COUNTY TAX	1,313,701	1,525,119	16.09%	\$211,418
EDUCATION	34,414,283	36,590,456	6.32%	\$2,176,173
TOTAL	51,159,825	54,858,277	7.23%	\$3,698,451

MUNICIPAL REVENUES

TOWN REVENUES:	2022-23	2023-24	\$	%
	Budget	Draft Budget	Variance	Variance
EXCISE TAX-M.V.	2,260,000	2,260,000	-	0.0%
EXCISE TAX-BOATS	28,000	28,000	-	0.0%
AGENT FEES	30,000	30,000	-	0.0%
PASSPORT FEES	0	0	-	
VITAL RECORDS FEES	7,100	7,100	-	0.0%
BUSINESS LICENSES	1,300	1,300	-	0.0%
NOTARY FEES	750	800	50	6.7%
CODE ENFORCEMENT PERMITS/FEES	295,000	210,000	(85,000)	-28.8%
CONCEALED WEAPONS	400	400	-	0.0%
ALARM PERMITS	4,000	4,200	200	5.0%
PARKING TICKETS	1,500	1,500	-	0.0%
COURT OFFICERS	500	500	-	0.0%
INSURANCE REPORTS	600	900	300	50.0%
DISPATCH SERVICES			-	#DIV/0!
PARAMEDIC SUPPORT (NY)	25,000	24,500	(500)	-2.0%
RESCUE BILLING	280,000	220,000	(60,000)	-21.4%
MOORING FEES	65,000	65,000	-	0.0%
LAUNCH FEES	18,000	18,000	-	0.0%
SEASON PASSES	15,000	18,000	3,000	20.0%
OTHER REVENUE	12,000	462,000	450,000	3750.0%
LIBRARY FEES	0	0	-	
RECYCLING REVENUES	47,000	47,000	-	0.0%
INTEREST EARNINGS	7,000	7,000	-	0.0%
TAX INTEREST/LIEN FEES	44,000	42,000	(2,000)	-4.5%
Sewer interest and lien fees	5,800	5,800	-	0.0%
TRANSFERS FROM TRUST FUNDS			-	
TRANSFER FROM SCHOOLS- Bus Mechanic w/b			-	
SOLAR PPA CREDITS	net	net	-	
PAYT BAG REVENUES	net	net	-	
GENERAL ASSISTANCE	30,000	54,600	24,600	82.0%
HOMESTEAD REIMBURSEMENTS	609,892	616,827	6,935	1.1%
SEWER FEES	595,000	570,000	(25,000)	-4.2%
TRANSFER STATION WINDOW STICKERS	12,000	5,600	(6,400)	-53.3%
VETERANS REIMBURSEMENTS	6,200	6,200	-	0.0%
SOLAR REIMBURSEMENTS	0	1	1	
STATE REVENUE SHAR.	1,250,000	1,520,000	270,000	21.6%
SNOWMOBILE REIMBURSEMENTS	650	700	50	7.7%
BETE REIMBURSEMENT	236,510	262,130	25,620	10.8%
MUNICIPAL SUBTOTAL	5,888,202	6,490,058	601,856	10.2%
BUDGETED USE OF SURPLUS	780,000	780,000	-	0.0%
Total (Non-Educational)	6,668,202	7,270,058	601,856	9.0%
SCHOOL REVENUES			-	
Rent, Agency, other revenues	6,000	4,000	(2,000)	-33.3%
SCHOOL TUITION	299,436	293,707	(5,729)	-1.9%
Transfer :tax Stab. (or balance used)	150,000	150,000	-	0.0%
Special COVID Article July 2020- unused	350,000	0	(350,000)	-100.0%
*EDUCATION State Funding	7,728,947	7,840,551	111,604	1.4%
Additional State Aid (Voc Ed)	0	0	-	
EDUCATION SUBTOTAL	8,534,383	8,288,258	(246,125)	-2.9%
TOTAL	15,202,585	15,558,316	355,731	2.3%

MUNICIPAL EXPENDITURES

		2020-21 Budget	2021-22 Budget	2022-23 Budget	2023-24 Budget	\$ Change	% Change	
GENERAL GOVERNMENT								
1100	51011	Salaries and Wages	536,773	555,386	581,228	652,046	70,818	12.18%
1100	51012	Part-Time Wages	19,711	22,151	14,065	14,824	759	5.39%
1100	51013	Overtime	11,000	12,000	12,000	12,000	-	0.00%
1100	51018	Town Council Stipends	7,000	7,000	7,000	7,000	-	0.00%
1100	51020	Volunteer Development	4,500	4,500	4,500	4,500	-	0.00%
1100	52024	Dues/Memberships	2,280	2,280	2,280	2,280	-	0.00%
1100	52026	Professional Development	8,350	8,350	8,350	8,350	-	0.00%
1100	52027	Supplies	15,100	15,100	15,100	19,000	3,900	25.83%
1100	52032	Telephone	4,400	4,400	4,400	5,400	1,000	22.73%
1100	52037	Auto Allowances/Mileage	2,000	2,000	2,000	2,000	-	0.00%
1100	52065	Audit	16,000	17,000	17,500	17,500	-	0.00%
1100	52067	Elections	11,600	14,000	14,000	17,500	3,500	25.00%
1100	52069	Annual Report	2,600	2,600	2,600	2,600	-	0.00%
1100	52070	Sewer Billing	11,500	11,500	11,500	8,500	(3,000)	-26.09%
1100	52071	Postage	15,500	16,500	16,500	16,500	-	0.00%
1100	52073	Printing	2,200	2,200	2,200	3,000	800	36.36%
1100	52077	Advertising	1,800	5,000	6,500	12,000	5,500	84.62%
1100	52079	Legal and Professional	68,000	85,000	76,000	93,000	17,000	22.37%
1100	52080	Contracted Services-Assessing	105,342	111,485	115,944	124,594	8,650	7.46%
1100	52081	Tax Maps	4,500	6,800	6,800	5,900	(900)	-13.24%
	52082	Transfer to Technology Reserve				5,000		
1100	52083	Registry Service	3,500	2,900	2,900	1,600	(1,300)	-44.83%
1100	53001	Gen Gov't Capital Outlays	26,000	6,000	6,000	5,000	(1,000)	-16.67%
		SUB-TOTAL	879,655	914,152	929,367	1,040,095	110,727	11.91%
Insurances								
1110	52085	Property Insurance	41,196	46,287	46,287	42,000	(4,287)	-9.26%
1110	52087	Automobile Insurance	39,592	40,920	43,375	46,262	2,886	6.65%
1110	52089	Workers' Compensation Insurance	182,123	168,117	181,778	195,746	13,968	7.68%
1110	52091	Liability Insurance	41,198	41,198	41,198	47,165	5,967	14.48%
		SUB-TOTAL	304,109	296,522	312,639	331,173	18,535	5.93%
Employee Benefits								
1115	51101	Other Insurance Benefits	14,350	14,150	16,050	16,050	-	0.00%
1115	52093	Group Life Insurance	28,978	30,678	32,105	36,895	4,790	14.92%
1115	52095	Retirement Plans	433,361	458,673	474,862	564,179	89,317	18.81%
1115	52097	FICA	403,993	426,945	455,388	510,470	55,082	12.10%
1115	52099	Health & Dental Insurance	1,209,893	1,248,205	1,229,316	1,366,726	137,410	11.18%
		SUB-TOTAL	2,090,575	2,178,651	2,207,720	2,494,319	286,599	12.98%

MUNICIPAL EXPENDITURES

		2020-21	2021-22	2022-23	2023-24	\$	%	
		Budget	Budget	Budget	Budget	Change	Change	
Town Buildings								
1120	52030	Fuel Oil/Propane	8,978	9,792	8,935	16,754	7,819	87.50%
1120	52031	Power	23,000	15,200	15,200	9,000	(6,200)	-40.79%
1120	52033	Water	2,350	2,350	2,460	2,583	123	5.00%
1120	52043	Building Repairs and Maintenance	35,004	34,538	34,894	35,975	1,081	3.10%
1120	52044	Furniture and Equipment	2,000	4,200	4,200	4,200	-	0.00%
1120	52047	Cleaning Services	53,500	53,500	54,000	54,000	-	0.00%
1120	52103	Grounds Maintenance	1,000	1,000	1,000	1,000	-	0.00%
1120	52105	East Main St. Community House	3,503	3,169	2,719	3,829	1,110	40.83%
1120	52106	North Road House	6,500	6,000	1,000	1,000	-	0.00%
1120	52107	CI Community House	1,000	1,050	1,100	647	(453)	-41.16%
1120	52109	Old Baptist Meeting House	1,800	1,800	1,800	1,800	-	0.00%
1120	52111	Log Cabin	12,310	12,699	12,415	15,524	3,109	25.04%
1120	52114	Masonic Hall (new)	4,520	8,721	14,386	15,485	1,099	7.64%
1120	53001	Capital Outlay	20,000	0	0	0	-	
SUB-TOTAL			175,465	154,018	154,109	161,796	7,687	4.99%
GENERAL GOVERNMENT SUMMARY						-		
ADMINISTRATION						-		
		879,655	914,152	929,367	1,040,095	110,727	11.91%	
INSURANCES		304,109	296,522	312,639	331,173	18,535	5.93%	
EMPLOYEE BENEFITS		2,090,575	2,178,651	2,207,720	2,494,319	286,599	12.98%	
TOWN BUILDINGS		175,465	154,018	154,109	161,796	7,687	4.99%	
TOTAL GEN'L GOV'T		<u>3,449,804</u>	<u>3,543,344</u>	<u>3,603,835</u>	<u>4,027,384</u>	<u>423,548</u>	<u>11.75%</u>	

MUNICIPAL EXPENDITURES

		2020-21	2021-22	2022-23	2023-24	\$	%	
		Budget	Budget	Budget	Budget	Change	Change	
PUBLIC SAFETY								
Police Department								
1200	51011	Salaries and Wages	967,661	986,297	1,015,844	1,100,912	85,068	8.37%
1200	51012	Part-Time Wages	24,293	24,534	27,221	28,250	1,029	3.78%
1200	51013	Overtime	96,204	101,982	105,104	113,170	8,067	7.67%
1200	51014	Contract Incentives	12,000	12,000	12,000	12,850	850	7.08%
1200	51019	Uniform Cleaning	8,000	8,000	8,000	8,000	-	0.00%
1200	52021	Gas/Oil	22,440	20,000	43,800	25,920	(17,880)	-40.82%
1200	52022	Vehicle Repairs and Maintenance	17,800	17,800	21,500	25,900	4,400	20.47%
1200	52023	Uniforms	15,100	15,100	16,550	19,750	3,200	19.34%
1200	52026	Professional Development	19,365	22,965	26,925	31,875	4,950	18.38%
1200	52027	Supplies	13,130	13,865	14,565	15,085	520	3.57%
1200	52032	Telephone	7,356	3,500	3,960	4,500	540	13.64%
	52082	Transfer to Technology Reserve				4,000		
1200	52119	Photo/Ammo/Print	10,980	11,180	11,305	12,005	700	6.19%
1200	52121	Radio Repairs	16,262	16,663	18,076	19,800	1,724	9.54%
1200	52122	Metro Regional Crime Lab	5,117	5,117	5,110	5,110	-	0.00%
1200	53001	Police Capital Outlays	10,000	10,000	10,000	10,000	-	0.00%
		SUB-TOTAL	1,245,709	1,269,004	1,339,960	1,437,127	97,167	7.25%

Fire-Rescue Department

1210	51011	Salaries and Wages	320,529	339,694	381,011	736,740	355,729	93.36%
1210	51012	Part-Time Wages	95,000	100,000	110,000	110,000	-	0.00%
1210	51013	Overtime	0	5,000	7,500	11,000	3,500	46.67%
1210	51017	Stipends	4,000	4,000	4,000	4,000	-	0.00%
1210	51123	Paramedic	143,000	178,200	213,000	123,650	(89,350)	-41.95%
1210	52021	Gas/Oil	20,000	15,000	20,350	26,220	5,870	28.85%
1210	52022	Vehicle Repairs & Maintenance	15,000	25,000	20,000	20,000	-	0.00%
1210	52023	Uniforms	7,000	8,500	8,500	13,350	4,850	57.06%
1210	52024	Dues/Memberships	8,000	8,000	7,000	7,000	-	0.00%
1210	52026	Professional Development	3,500	3,500	3,500	3,500	-	0.00%
1210	52027	Supplies	3,500	2,500	2,500	3,250	750	30.00%

MUNICIPAL EXPENDITURES

		2020-21	2021-22	2022-23	2023-24	\$	%
		Budget	Budget	Budget	Budget	Change	Change
1210	52030 Fuel Oil/Propane	6,840	500	500	0	(500)	-100.00%
1210	52031 Power	8,000	0	0	0	-	#DIV/0!
1210	52032 Telephone	7,500	4,100	6,000	5,000	(1,000)	-16.67%
1210	52033 Water	1,800	0	0	0	-	#DIV/0!
1210	52037 Auto Allowances/Mileage	2,500	2,500	1,500	500	(1,000)	-66.67%
1210	52040 Equipment Repairs & Maintenance	15,000	15,000	16,000	19,000	3,000	18.75%
1210	52043 Building Repairs & Maintenance	5,000	0	0	0	-	#DIV/0!
1210	52060 Miscellaneous	5,500	6,600	6,600	6,000	(600)	-9.09%
	52082 Transfer to Technology Reserve				4,000		
1210	52125 Fire-Rescue Equipment	17,000	17,000	12,000	16,500	4,500	37.50%
1210	52127 Schools/Meetings	10,000	10,000	7,000	8,500	1,500	21.43%
1210	52129 Oxygen/Medical Supplies	22,000	22,000	22,000	22,000	-	0.00%
1210	53001 Fire-rescue Capital Outlays	10,000	10,000	10,000	10,000	-	0.00%
	SUB-TOTAL	730,669	777,094	858,961	1,150,210	291,249	33.91%

Public Safety Building

1220	52030 Fuel/Heating	0	19,530	14,035	22,834	8,799	62.69%
1220	52031 Electricity		19,131	19,800	11,880	(7,920)	-40.00%
1220	52032 Telephone / Internet	0	10,500	11,400	13,200	1,800	15.79%
1220	52033 Water	0	3,190	3,200	3,360	160	5.00%
1220	52043 Building Repair & Maintenance	0	17,720	20,725	19,500	(1,225)	-5.91%
1220	52047 Cleaning Services & Consumables	0	28,398	29,400	31,000	1,600	5.44%
1220	52060 Miscellaneous Expenses	0	6,620	7,375	9,875	2,500	33.90%
1220	53001 Capital Outlay	0	1,000	1,000	1,000	-	0.00%
		0	106,089	106,935	112,649	5,714	5.34%
						-	#DIV/0!

MUNICIPAL EXPENDITURES

			2020-21	2021-22	2022-23	2023-24	\$	%
			Budget	Budget	Budget	Budget	Change	Change
Communications								
1240	52048	Contract Town of Falmouth	181,937	187,395	193,018	205,564	12,546	6.50%
1240	52060	Annual operating expenses	28,328	30,293	40,560	42,360	1,800	4.44%
1240	51012	Part-Time Wages	3,290	3,388	3,472	3,662	190	5.47%
1240	53001	Communications Capital Outlay	4,500	4,500	4,500	4,500	-	0.00%
SUB-TOTAL			218,055	225,576	241,550	256,086	14,536	6.02%

Harbor and Waterfront

1260	51011	Salaries and Wages	32,287	35,827	37,743	41,936	4,193	11.11%
1260	51012	Part-Time Wages	5,400	5,700	18,821	11,331	(7,490)	-39.80%
1260	51013	Overtime	2,380	5,664	8,019	6,000	(2,019)	-25.18%
1260	52021	Gas/Oil	2,730	2,784	5,658	4,950	(708)	-12.51%
1260	52023	Uniforms	1,205	1,205	1,620	1,720	100	6.17%
1260	52026	Professional Development	1,700	1,900	2,200	2,200	-	0.00%
1260	52027	Supplies	1,525	1,550	1,875	2,040	165	8.80%
1260	52031	Power	2,448	1,704	1,800	1,080	(720)	-40.00%
1260	52032	Telephone	2,268	2,292	2,220	2,220	-	0.00%
1260	52041	Equip Repairs and Maintenance	3,000	3,000	4,000	5,000	1,000	25.00%
1260	52043	Building Maintenance	0	1,550	1,550	1,650	100	6.45%
1260	52047	Cleaning & Consumables	0	500	500	500	-	0.00%
1260	52048	Contracted Services	9,774	11,400	14,000	17,820	3,820	27.29%
1260	52060	Miscellaneous	400	1,270	1,890	2,260	370	19.58%
	52082	Transfer to Technology Reserve				300		
1260	52137	Boat Repairs	3,200	3,600	4,500	5,200	700	15.56%
1260	53001	Harbor Capital Outlays	4,500	5,000	6,500	7,500	1,000	15.38%
SUB-TOTAL			72,817	84,946	112,896	113,707	811	0.72%

MUNICIPAL EXPENDITURES

				2020-21	2021-22	2022-23	2023-24	\$	%
				Budget	Budget	Budget	Budget	Change	Change
Public Safety									
1270	52139	Street Lights		108,700	83,800	70,728	70,228	(500)	-0.71%
1270	52141	Traffic Signals		11,200	13,100	13,100	13,100	-	0.00%
1270	52143	Canine Control		34,680	37,784	38,138	40,462	2,324	6.09%
1270	52145	Chebeague Parking		2,900	2,900	2,900	3,400	500	17.24%
1270	52147	Informational Signs		500	500	500	500	-	0.00%
1270	52149	Hydrant Rental		497,685	494,197	547,452	574,919	27,467	5.02%
		SUB-TOTAL		655,665	632,281	672,818	702,609	29,791	4.43%

PUBLIC SAFETY SUMMARY

POLICE	1,245,709	1,269,004	1,339,960	1,437,127	97,167	7.25%
FIRE/RESCUE	730,669	777,094	858,961	1,150,210	291,249	33.91%
PUBLIC SAFETY BUILDING	0	106,089	106,935	112,649	5,714	5.34%
COMMUNICATIONS	218,055	225,576	241,550	256,086	14,536	6.02%
HARBOR / WATERFRONT	72,817	84,946	112,896	113,707	811	0.72%
PUBLIC SAFETY-MISC.	655,665	632,281	672,818	702,609	29,791	4.43%
TOTAL PUBLIC SAFETY	2,922,914	3,094,990	3,333,120	3,772,388	439,268	13.18%

MUNICIPAL EXPENDITURES

		2020-21	2021-22	2022-23	2023-24	\$	%	
		Budget	Budget	Budget	Budget	Change	Change	
Public Works-Highways								
1310	51011	Salaries and Wages	490,648	576,302	598,094	655,545	57,452	9.61%
1310	51012	Part-Time Wages	7,684	7,684	7,800	8,300	500	6.41%
1310	51013	Overtime	121,632	132,619	136,365	144,500	8,135	5.97%
1310	51014	Contract Incentives	4,150	4,150	5,250	5,350	100	1.90%
1310	52023	Uniforms	15,135	15,135	16,335	17,455	1,120	6.86%
1310	52026	Professional Development	1,800	1,800	1,800	1,800	-	0.00%
1310	52042	Equipment Rental/Contracted Services	65,140	65,140	84,730	91,270	6,540	7.72%
1310	52060	Miscellaneous	5,000	6,500	6,500	6,500	-	0.00%
	52082	Transfer to Technology Reserve				5,000		
1310	52151	Salt	142,414	142,414	142,414	163,758	21,344	14.99%
1310	52153	Sand	8,800	8,800	8,800	10,000	1,200	13.64%
1310	52155	Street Signs	6,000	6,000	7,500	7,500	-	0.00%
1310	52159	Road Patch	7,500	7,500	6,500	6,500	-	0.00%
1310	52161	Gravel	4,000	4,000	4,000	4,000	-	0.00%
1310	52163	Storm Drains	3,000	3,000	3,000	3,000	-	0.00%
1310	52165	Minor Equipment	5,000	5,000	6,000	7,000	1,000	16.67%
1310	52167	Mailboxes	500	500	500	500	-	0.00%
1310	52168	Technology new FY 23			5,500	5,500	-	0.00%
1310	53001	Capital outlays	0	0	0	0	-	
1310	52170	Paving (Contingent)	350,000	0	0	0	-	
	SUB-TOTAL		1,238,403	986,544	1,041,088	1,143,478	102,391	9.83%

Public Works-Solid Waste

1320	51011	Salaries and Wages	169,659	180,691	179,274	202,242	22,968	12.81%
1320	51012	Part-Time Wages	28,430	59,709	64,561	62,414	(2,147)	-3.33%
1320	51013	Overtime	21,999	28,659	30,291	34,087	3,796	12.53%
1320	51014	Contract Inventives	1,625	1,625	1,625	1,625	-	0.00%
1320	52021	Gas/Oil	7,680	6,839	12,955	12,005	(950)	-7.33%
1320	52023	Uniforms	3,892	3,892	4,242	4,242	-	0.00%
1320	52026	Professional Development	1,000	1,000	1,000	1,000	-	0.00%
1320	52027	Supplies	1,100	1,500	1,725	1,925	200	11.59%
1320	52030	Fuel Oil/Propane	1,920	2,880	3,200	3,662	462	14.43%
1320	52031	Power	3,604	2,559	2,800	1,960	(840)	-30.00%
1320	52032	Telephone	3,000	3,000	3,000	5,676	2,676	89.20%
1320	52033	Water	300	300	300	315	15	5.00%
1320	52040	Equipment Repairs and Maintenance	4,500	4,500	4,500	4,500	-	0.00%
1320	52043	Building Repairs and Maintenance	0	4,500	5,000	7,800	2,800	56.00%
1320	52060	Miscellaneous	4,000	4,000	4,500	4,500	-	0.00%
	52082	Transfer to Technology Reserve				1,500		
1320	52171	Tipping Fees/assessment- EcoMaine	189,260	190,880	199,080	220,600	21,520	10.81%

MUNICIPAL EXPENDITURES

				2020-21	2021-22	2022-23	2023-24	\$	%
				Budget	Budget	Budget	Budget	Change	Change
1320	52173	Tip Fee - CDD		61,870	69,644	70,364	83,320	12,956	18.41%
1320	52175	Well Testing		8,000	8,240	9,800	10,000	200	2.04%
1320	52181	Recycling/ hhw		10,000	10,000	10,000	14,500	4,500	45.00%
1320	52183	Composting		2,500	2,500	6,700	9,000	2,300	34.33%
1320	52185	Transportation		124,102	124,102	156,736	133,398	(23,338)	-14.89%
SUB-TOTAL				648,441	711,020	771,653	820,270	48,618	6.30%

MUNICIPAL EXPENDITURES

		2020-21	2021-22	2022-23	2023-24	\$	%
		Budget	Budget	Budget	Budget	Change	Change
Public Works-Wastewater							
1330	51011 Salaries and Wages	421,683	425,042	396,964	456,123	59,159	14.90%
1330	51012 Part-Time Wages	0	0	0	0	-	
1330	51013 Overtime	42,000	42,000	44,000	46,000	2,000	4.55%
1330	51014 Contract Incentives	6,300	6,500	6,750	6,750	-	0.00%
1330	52021 Gas/Oil	14,000	14,000	20,625	18,920	(1,705)	-8.27%
1330	52022 Vehicle Repairs and Maintenance	17,500	18,000	18,000	18,000	-	0.00%
1330	52023 Uniforms	9,000	9,000	9,000	9,000	-	0.00%
1330	52026 Professional Development	4,500	4,500	5,500	5,500	-	0.00%
1330	52027 Supplies	4,500	5,000	5,600	6,100	500	8.93%
1330	52030 Fuel Oil/Propane	10,441	10,940	14,030	19,713	5,683	40.51%
1330	52031 Power	121,000	88,750	97,625	58,575	(39,050)	-40.00%
1330	52032 Telephone	8,000	8,000	8,000	8,000	-	0.00%
1330	52033 Water	9,000	9,000	10,000	11,000	1,000	10.00%
1330	52041 Repairs and Maintenance	15,000	17,000	19,000	20,500	1,500	7.89%
1330	52042 Equipment Rental	2,500	2,500	2,500	2,500	-	0.00%
1330	52060 Miscellaneous	12,500	12,500	14,000	14,000	-	0.00%
	52082 Transfer to Technology Reserve				3,000		
1330	52187 Chemicals	29,000	30,000	40,000	70,000	30,000	75.00%
1330	52189 System Repairs	65,000	67,500	68,500	70,000	1,500	2.19%
1330	52191 Composting Bark/Landfill Disposal	50,000	50,000	98,000	98,000	-	0.00%
1330	52193 Lab Work	16,500	18,000	20,000	28,500	8,500	42.50%
1330	53001 Wastewater Capital Outlay	0	10,000	50,000	14,000	(36,000)	-72.00%
	SUB-TOTAL	858,424	848,232	948,094	984,181	36,087	3.81%

MUNICIPAL EXPENDITURES

		2020-21	2021-22	2022-23	2023-24	\$	%	
		Budget	Budget	Budget	Budget	Change	Change	
Public Works - Mechanical Maintenance								
1340	51011	Salaries and Wages	113,013	75,212	91,921	136,476	44,555	48.47%
1340	51013	Overtime	33,128	25,128	29,567	32,484	2,917	9.87%
1340	51014	Contract Incentives	4,400	4,400	4,400	4,400	-	0.00%
1340	52021	Gas/Oil	57,160	51,965	94,825	78,900	(15,925)	-16.79%
1340	52022	Vehicle Repairs and Maintenance	35,000	35,000	38,500	42,350	3,850	10.00%
1340	52023	Uniforms	0	0	0	0	-	-
1340	52026	Professional Development	2,000	2,000	2,000	2,000	-	0.00%
1340	52027	Supplies	2,500	2,500	3,000	3,000	-	0.00%
1340	52030	Fuel Oil/Propane	13,585	13,539	11,485	23,794	12,309	107.17%
1340	52031	Power	10,208	7,248	7,248	4,350	(2,898)	-39.98%
1340	52032	Telephone	4,467	4,467	4,747	4,747	-	0.00%
1340	52033	Water	2,500	2,500	2,500	2,625	125	5.00%
1340	52043	Building Repairs and Maintenance	33,050	33,050	33,050	33,050	-	0.00%
1340	52060	Miscellaneous	8,000	8,000	8,800	8,800	-	0.00%
	52082	Transfer to Technology Reserve				1,000		
1340	52197	Tires	6,000	6,000	7,000	7,000	-	0.00%
1340	52199	Winter Maintenance	25,000	25,000	28,000	30,000	2,000	7.14%
1340	53001	PW Capital Outlay	85,000	55,000	60,500	66,000	5,500	9.09%
		SUBTOTAL	435,010	351,009	427,543	480,975	53,432	12.50%

Tree Care

1370	52201	Tree Care	28,000	45,000	70,000	73,500	3,500	5.00%
		SUB-TOTAL	28,000	45,000	70,000	73,500	3,500	5.00%

PUBLIC WORKS SUMMARY

HIGHWAYS	1,238,403	986,544	1,041,088	1,143,478	102,391	9.83%
SOLID WASTE	648,441	711,020	771,653	820,270	48,618	6.30%
WASTEWATER	858,424	848,232	948,094	984,181	36,087	3.81%
MECHANICAL MAINT.	435,010	351,009	427,543	480,975	53,432	12.50%
TREE CARE	28,000	45,000	70,000	73,500	3,500	5.00%
TOTAL PUBLIC WORKS	3,208,279	2,941,805	3,258,377	3,502,405	244,028	7.49%

MUNICIPAL EXPENDITURES

		2020-21	2021-22	2022-23	2023-24	\$	%
		Budget	Budget	Budget	Budget	Change	Change
HEALTH & WELFARE							
General Assistance							
1400	52048	Contracted Services/ Part Time Admin	15,000	12,000	15,000	48,520	223.47%
1400	52026	Professional Development	0	0	0	550	0.00%
1400	52203	Food	1,000	6,000	7,500	10,000	33.33%
1400	52205	Utilities and Heating Fuel	3,800	3,800	3,800	12,000	215.79%
1400	52207	Rent	8,500	48,000	42,000	50,000	19.05%
1400	52209	Unclassified	1,000	1,000	2,500	6,000	140.00%
		SUB-TOTAL	29,300	70,800	70,800	127,070	79.48%

Human Service Agencies

1410	52211	Home Health Visiting Nurses	700	700	700	0	-100.00%
1410	52212	Yarmouth CAN	0	0	0	0	-
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	1,400	1,400	0.00%
1410	52223	FAMILY CRISIS CENTER	250	250	250	250	0.00%
		SUB-TOTAL	4,850	4,850	5,550	4,850	(700) -12.61%

HEALTH AND WELFARE SUMMARY

GENERAL ASSISTANCE	29,300	70,800	70,800	127,070	56,270	79.48%
HUMAN SERVICE AGENCIES	4,850	4,850	5,550	4,850	(700)	-12.61%
TOTAL HEALTH AND WELFARE	34,150	75,650	76,350	131,920	55,570	72.78%

MUNICIPAL EXPENDITURES

		2020-21	2021-22	2022-23	2023-24	\$	%	
		Budget	Budget	Budget	Budget	Change	Change	
PUBLIC SERVICES								
Merrill Memorial Library								
1500	51011	Salaries and Wages	346,481	347,518	368,211	394,127	25,916	7.04%
1500	51012	Part-Time Wages	67,391	51,179	69,500	79,500	10,000	14.39%
1500	51013	Overtime	0	0	0	0	-	
1500	52026	Professional Development	2,000	2,000	2,000	2,000	-	0.00%
1500	52027	Supplies	10,500	10,500	11,000	11,000	-	0.00%
1500	52030	Fuel Oil/Propane	8,814	9,979	8,935	15,250	6,315	70.67%
1500	52031	Power	16,500	11,715	11,715	7,029	(4,686)	-40.00%
1500	52032	Telephone	2,000	2,100	2,100	2,200	100	4.76%
1500	52033	Water	1,500	2,300	2,300	2,450	150	6.52%
1500	52040	Equipment Repairs and Maintenance	2,500	2,500	3,000	3,000	-	0.00%
1500	52043	Building Repairs and Maintenance	26,000	26,000	28,000	31,000	3,000	10.71%
1500	52044	Furniture and Equipment	2,000	2,000	2,000	2,000	-	0.00%
1500	52047	Cleaning Services	3,000	3,000	3,000	3,000	-	0.00%
	52082	Transfer to Technology Reserve				3,000		
1500	52225	Adult Books	23,000	23,000	23,000	23,000	-	0.00%
1500	52227	Childrens Books	6,000	6,000	6,500	7,500	1,000	15.38%
1500	52229	Reference	2,000	2,000	2,000	2,000	-	0.00%
1500	52231	Periodicals	6,000	6,000	6,300	6,300	-	0.00%
1500	52233	Audio Visual	5,000	5,000	5,250	5,250	-	0.00%
1500	52235	Technology	14,000	17,000	17,000	17,000	-	0.00%
1500	53001	Capital Outlay	20,000	0	0	0	-	
		SUB-TOTAL	564,685	529,791	571,811	616,606	44,795	7.83%

MUNICIPAL EXPENDITURES

		2020-21	2021-22	2022-23	2023-24	\$	%	
		Budget	Budget	Budget	Budget	Change	Change	
Parks								
1530	51011	Salaries and Wages	227,133	274,369	285,345	312,469	27,123	9.51%
1530	51012	Part-Time Wages	58,500	59,100	63,000	72,396	9,396	14.91%
1530	51013	Overtime	16,000	15,000	15,000	16,000	1,000	6.67%
1530	51014	Contract Incentives	800	800	800	1,200	400	50.00%
1530	52021	Gas/Oil	9,000	11,000	16,000	16,000	-	0.00%
1530	52023	Uniforms	3,000	2,400	3,000	3,300	300	10.00%
1530	52026	Professional Development	1,800	1,000	1,000	1,000	-	0.00%
1530	52027	Supplies	14,000	14,000	16,000	16,000	-	0.00%
1530	52030	Fuel Oil/Propane	3,220	3,421	2,985	5,874	2,889	96.77%
1530	52031	Power	3,000	2,130	2,400	1,440	(960)	-40.00%
1530	52032	Telephone	1,700	1,700	1,900	3,200	1,300	68.42%
1530	52033	Water	3,200	3,750	4,100	1,200	(2,900)	-70.73%
1530	52037	Mileage	2,000	500	500	200	(300)	-60.00%
1530	52040	Equipment Repairs & Maintenance	12,000	12,000	14,500	13,500	(1,000)	-6.90%
1530	52042	Equipment Rental	9,500	10,000	10,000	11,100	1,100	11.00%
1530	52048	Contracted Services	28,000	30,000	35,000	37,000	2,000	5.71%
	52082	Transfer to Technology Reserve				2,400		
1530	52238	Athletic Field Maintenance	25,000	25,000	28,000	28,000	-	0.00%
1530	52239	Horticulture	1,800	1,800	2,600	2,600	-	0.00%
1530	52240	Conservation Land Maintenance	18,000	18,000	24,000	24,000	-	0.00%
1530	53001	Parks Capital Outlay	64,000	23,004	24,000	24,000	-	0.00%
		SUB-TOTAL	501,653	508,974	550,130	592,878	42,748	7.77%
Cemeteries								
1560	52048	Contracted Services	26,700	41,700	41,700	41,700	-	0.00%
1560	52060	Miscellaneous	500	500	750	750	-	0.00%
1560	52113	Cousins Island Cemetary Appropriation	3,000	3,000	3,000	3,000	-	0.00%
		SUB-TOTAL	30,200	45,200	45,450	45,450	-	0.00%
Community Development								
1570	52243	Community Services/Recreation	65,000	70,000	65,000	55,000	(10,000)	-15.38%
1570	52244	Historical Society	21,500	21,500	27,000	27,000	-	0.00%
1570	52245	Shellfish Conservation	7,000	7,000	7,000	7,000	-	0.00%
1570	52247	GPCOG	16,698	16,698	17,081	18,879	1,798	10.53%
1570	52249	Memorial Day	2,000	2,000	2,000	2,000	-	0.00%
1570	52251	MMA	12,191	12,550	12,783	13,616	833	6.52%
1570	52252	Aging In Place	6,240	33,740	34,750	34,750	-	0.00%
1570	52256	Metro Subsidy	77,934	76,122	86,170	89,055	2,885	3.35%
1570	52258	RRCT subsidy (partnership contribution)	4,300	4,300	4,500	4,500	-	0.00%
		SUB-TOTAL	212,863	243,910	256,284	251,800	(4,484)	-1.75%

MUNICIPAL EXPENDITURES

		2020-21	2021-22	2022-23	2023-24	\$	%	
		Budget	Budget	Budget	Budget	Change	Change	
Planning, Development and Engineering								
1580	51011	Salaries and Wages	257,181	265,402	305,876	328,758	22,883	7.48%
1580	51012	Part-Time Wages	19,632	19,161	57,208	59,428	2,220	3.88%
1580	51013	Overtime	0	0	0	0	-	
1580	52024	Dues/Memberships	19,220	18,860	18,860	19,010	150	0.80%
1580	52026	Professional Development	5,650	6,650	7,150	7,150	-	0.00%
1580	52027	Supplies	3,750	5,250	5,250	4,750	(500)	-9.52%
1580	52032	Telephone	1,600	1,600	1,600	1,800	200	12.50%
1580	52037	Auto Allowances/Mileage	8,500	8,500	8,500	8,500	-	0.00%
1580	52075	Technology/Software	0	11,719	6,000	3,000	(3,000)	-50.00%
	52082	Transfer to Technology Reserve				2,500		
1580	52253	Zoning Board	450	450	450	450	-	0.00%
1580	52257	Special Projects (includes council directed projects)	20,000	24,200	112,200	33,200	(79,000)	-70.41%
1580	52259	Planning Board	450	450	450	450	-	0.00%
1580	52261	Publications/Codes	750	750	750	750	-	0.00%
1580	52265	GIS	0	0	2,000	3,000	1,000	50.00%
1580	52266	Stormwater Compliance	19,077	19,077	19,077	19,077	-	0.00%
		SUB-TOTAL	356,261	382,069	545,371	491,823	(53,548)	-9.82%
PUBLIC SERVICES SUMMARY								
		LIBRARY	564,685	529,791	571,811	616,606	44,795	7.83%
		PARKS	501,653	508,974	550,130	592,878	42,748	7.77%
		CEMETERIES	30,200	45,200	45,450	45,450	-	0.00%
		COMMNTY DVLPMNT	212,863	243,910	256,284	251,800	(4,484)	-1.75%
		PLNNG/DVLPMT	356,261	382,069	545,371	491,823	(53,548)	-9.82%
		TOTAL PUBLIC SERVICES	1,665,662	1,709,944	1,969,046	1,998,557	29,511	1.50%

MUNICIPAL EXPENDITURES

		2020-21	2021-22	2022-23	2023-24	\$	%	
		Budget	Budget	Budget	Budget	Change	Change	
CAPITAL PROGRAMS								
Debt Service								
1600	52267	Bond and Lease Principal Payments	567,459	595,284	840,409	866,767	26,358	3.14%
1600	52269	Bond and Lease Interest	399,126	560,361	539,959	517,308	(22,651)	-4.20%
1600	52271	TAN Interest	13,000	13,000	13,000	13,000	-	0.00%
1600	52273	Fees	5,500	5,500	5,500	5,500	-	0.00%
			985,085	1,174,145	1,398,868	1,402,575	3,707	0.26%

Capital Reserves

1800	53101	Fire-Rescue Equipment	0	0	Fees	Fees	-	
1800	53102	Public Works Equipment	155,000	200,000	210,000	210,000	-	0.00%
1800	53103	Road Improvements	250,000	725,000	675,000	725,000	50,000	7.41%
1800	53104	Municipal Buildings	53,000	73,000	80,000	40,000	(40,000)	-50.00%
1800	53105	Unemployment	8,000	12,000	6,000	6,000	-	0.00%
1800	53106	Parks and Playgrounds	50,000	145,000	165,000	205,000	40,000	24.24%
1800	53107	Wastewater	net	net	Fees	Fees	-	
1800	53108	Tax Revaluation	0	35,000	25,000	26,000	1,000	4.00%
1800	53109	Library Building	0	25,000	25,000	25,000	-	0.00%
1800	53110	Cousins Island Dock	5,311	5,523	5,745	5,974	229	3.99%
1800	53111	Historical Buildings	5,000	5,000	5,000	5,000	-	0.00%
1800	53112	MDOT Match funds	100,000	120,000	120,000	100,000	(20,000)	-16.67%
1800	53120	Hillside	0	0	0	0	-	
1800	53113	Property Acquisitions	0	0	25,000	25,000	-	0.00%
1800	53114	Police Equipment	82,900	90,000	90,000	90,000	-	0.00%
1800	53115	Harbor and Waterfront	12,500	27,500	27,500	31,500	4,000	14.55%
1800	53116	Dredging	0	0	0	0	-	
1800	53117	Dam Inspections	2,000	70,000	70,000	70,000	-	0.00%
1800	53119	Septic System Subsidy	0	0	0	0	-	
1800	53122	Sidewalk Improvements	2,500	30,000	0	30,000	30,000	
1800	53129	New affordable housing reserve (2021)		0	0	10,000	10,000	
1800	53127	Streetlight Reserve (2022)		0	5,000	5,000	-	0.00%
1800	53128	New Climate Action (proposed for FY 23)			Sligo Lease	Sligo Lease	-	
1800	53124	Solid Waste Reserve	51,000	51,000	51,000	51,000	-	0.00%
1800	53125	Technology Reserve	2,000	82,000	82,000	82,000	-	0.00%
1800	53123	STAY Program	120,000	100,000	125,000	125,000	-	0.00%
1800	53130	Bridges	0	0	0	40,000	-	
1800	53126	BROWN TAIL MOTH: (ART. 29 Up to \$200,000)	0	0	0	0	-	
		SUB-TOTAL	899,211	1,796,023	1,792,245	1,907,474	115,229	6.43%

MUNICIPAL EXPENDITURES

		2020-21	2021-22	2022-23	2023-24	\$	%
		Budget	Budget	Budget	Budget	Change	Change
CAPITAL PROGRAMS SUMMARY							
	DEBT SERVICE	985,085	1,174,145	1,398,868	1,402,575	3,707	0.26%
	CAPITAL RESERVES	899,211	1,796,023	1,792,245	1,907,474	115,229	6.43%
	TOTAL CAPITAL PROGRAMS	1,884,296	2,970,168	3,191,113	3,310,049	118,936	3.73%
	MUNICIPAL TOTAL	13,165,104	14,335,901	15,431,841	16,742,702	1,310,861	8.49%
1850	54319 Cumberland County tax	1,243,418	1,255,794	1,313,701	1,525,119	211,418	16.09%
	EDUCATION TOTAL	26,558,905	31,256,141	34,264,283	36,590,456	2,326,173	6.79%
	Education Covid19 Special (ELL SUPPLEMENT)	450,000	125,000	150,000	0	(150,000)	-100.00%
	GRAND TOTAL	43,797,052	46,972,836	51,159,825	54,858,277	3,698,451	7.23%
	REVENUES (NON-TAX)	11,779,210	14,311,557	15,202,585	15,558,316	355,731	2.34%
	PROPERTY TAXES	32,017,842	32,661,279	35,952,240	39,299,961	3,347,721	9.31%
	TAX RATE	19.60	19.80	21.62	23.54	1.92	8.90%
	TOTAL GENERAL GOVERNMENT	3,449,804	3,543,344	3,603,835	4,027,384	423,548	11.75%
	TOTAL PUBLIC SAFETY	2,922,914	3,094,990	3,333,120	3,772,388	439,268	13.18%
	TOTAL PUBLIC WORKS	3,208,279	2,941,805	3,258,377	3,502,405	244,028	7.49%
	TOTAL HEALTH AND WELFARE	34,150	75,650	76,350	131,920	55,570	72.78%
	TOTAL PUBLIC SERVICES	1,665,662	1,709,944	1,969,046	1,998,557	29,511	1.50%
	TOTAL CAPITAL PROGRAMS	1,884,296	2,970,168	3,191,113	3,310,049	118,936	3.73%
	COUNTY TOTAL	1,243,418	1,255,794	1,313,701	1,525,119	211,418	16.09%
	EDUCATION (Includes Debt Service)	28,938,530	31,256,141	34,264,283	36,590,456	2,326,173	6.79%
	SPECIAL ARTICLE - COVID	450,000	125,000	150,000	0	(150,000)	-100.00%
	GRAND TOTAL	43,797,052	46,972,836	51,159,825	54,858,277	3,698,451	7.23%
	Town Only		14,335,901	15,431,841	16,742,702	1,310,861	8.49%