

TOWN OF YARMOUTH, MAINE
5-Year Capital Improvement Plan
Draft September 28, 2021

For the Period of
July 1, 2022 – June 30, 2027

Town Council Members

April Humphrey, Chair
Heather Abbott
Randall Bates
David Craig
Michelle Cromarty
Timothy Shannon
Robert Waeldner

Planning Board Members

Judy Colby-George, Chair
Andrew Bertocci
Mary Lynn Engle
Hildy Ginsberg
Janet Hansen
Wendi Holden
Jerry King

PRELIMINARY DRAFT FOR:
DEPARTMENT HEAD,
COMMITTEES, AND COUNCIL
DISCUSSIONS, MARK-UPS,
UPDATES, AND REVISIONS

Ideas offered but not yet developed or advanced:

- Municipal Outdoor Swimming Pool
- Expansion of parking/access and separate recreational facilities at Madeleine Point
- Phase II Town Garage Improvements
- Yarmouth Community Center
- Bathroom/Concessions other improvements at High School Turf Field
- Yarmouth Public Safety Building- cold storage
- Affordable and Senior Housing
- LDC Capitalization
- Latchstring Park
- Tax Revaluation
- Main Street Masterplan implementation
- Public Arts Installation
- Election/Polling Capacity
- Climate Action Plan/Sea Level
- Davis Landing Bridge
- Spear Farm Barn Replacement
- Wants_____
- Mandates_____
- Wise Investments_____
- Equity Investments_____
- Inclusion Investments_____
- Pedestrian Safety along Route 1 (School to Forest Falls, York to Patriot, Patriot to Willow, Portland to Exit 15 Parks and Ride, Park and Ride to Cumberland Town line)
- Lower Falls Sidewalk and Rte 88/Marina Road intersection
- Paddleball courts
- Off leash dog park
- More Deep Water Access points
- Maintenance Dredge -Royal River
- River Restoration projects
- Public Meeting Spaces
- Memorial Green
- Sewer Pump Stations
- Rails to Trails
- Radio Communications Upgrades
- Landfill Closure
- Open Space Acquisitions
- Athletic Fields
- Wastewater- 100% of revenues to Reserve- DC 9/9/21
- Climate Action- Sligo Rent (\$35K) to Climate action fund- DC 9/9/21
- Habitat Restoration- \$50K/yr to Habitat Restoration Fund DC 9/9/21

The Draft 5-Year Capital Improvement Plan
July 1, 2022 – June 30, 2027
Draft September 28, 2021

In accordance with Article V.10 of the Yarmouth Town Charter, I am pleased to present to the Town Council a draft report on the Capital Improvement and Investment needs for the Town of Yarmouth’s municipal (non-school) affairs for the five-year period beginning July 1, 2022.

Yarmouth Town Charter, Article V. Sec. 10. Capital Program. The planning board, in consultation with the town manager and designated member(s) of the town council, shall prepare and submit to the town council, annually, a five-year capital program at least 120 days prior to the beginning of each budget year. The capital program shall contain such information as the town council may, from time to time, designate by order.

This report is organized into three major sections:

Part I: Summary Foundation for budget planning purposes.

This will be presented in tabulation form showing the prior year, proposed FY 23, and the forecast FY 23-27 appropriations or funding sources and levels for Capital Reserves and Debt Service Schedules. This summary includes a tabulation of “routine” on-going (re)investment in Yarmouth’s infrastructure and capital assets (i.e. roads, sewer, sidewalks, parks and playgrounds, buildings and grounds, trucks, vehicles and equipment, etc.) as well as the assumed debt schedules. It also lists contributions to non-lapsing reserve funds that are important obligations but not investments in “capital” assets (e.g. unemployment payments reserves, tax revaluation reserve, Housing Assistance Fund.)

Appendices for Part I are included in the report and include the funding requests from Department Heads and Committees for the various capital reserves.

Appendices are presented at the end of the report.

Capital Reserves and Capital Investment Plans for the Yarmouth Education Department are not included in this Capital Improvement Plan but are developed and funded separately through the annual budget for the Schools. Debt service for schools is reported here for reference purposes.

Five-year Funding Strategies have been developed for the following 30 Reserves.

Primary Funding Source: Annual Budget Appropriations

- Dam Inspections and Repairs
- Road Improvements and Paving/Subset: Roadway Stripes Painting
- Sidewalk Improvements and Extensions
- Historic Building(s) Capital Maintenance (Old Meeting House)
- Town Trucks and Equipment Reserve (Excluding Schools and Fire-Rescue)
- Tax Revaluation Reserve
- Parks and Playgrounds
- Property Acquisitions
- Harbor and Waterfront Facilities
- Future Dredging
- Unemployment Reserve
- Merrill Memorial Library Building Reserve
- All other Town Buildings Reserves
 - Subset: Town Bridges and Boardwalks
- Matching Fund for MDOT and PACTS road projects
- Solid Waste Facility
- Police Equipment Reserve
- STAY Program
- Affordable Housing Fund
- Brown Tail Moth (Environmental Hazards) Reserve
- Climate Action Fund- (proposed)
- Habitat Restoration Fund- (proposed)

Primary Funding Source: Dedicated Revenues (non-property tax sources)

- Fire-Rescue Equipment and Apparatus (EMS Fees)
- Sewer System (Sewer User Fees)
- Cousins Island Dock (80% Town of Chebeague, 20% Town of Yarmouth)
- Future Landfill Closure Liability (Punch Cards for Bulky Waste)
- Technology Reserve- (Cable TV Franchise Fee)
- Housing Assistance Fund (Cell Phone Tower fee at North Road Fire-Rescue)
- Economic Development Activities and projects- (TIF Funds)
- Impact Fees on Development- under consideration

- PAYT Trash Disposal Fees- Construction in progress (8/2021)

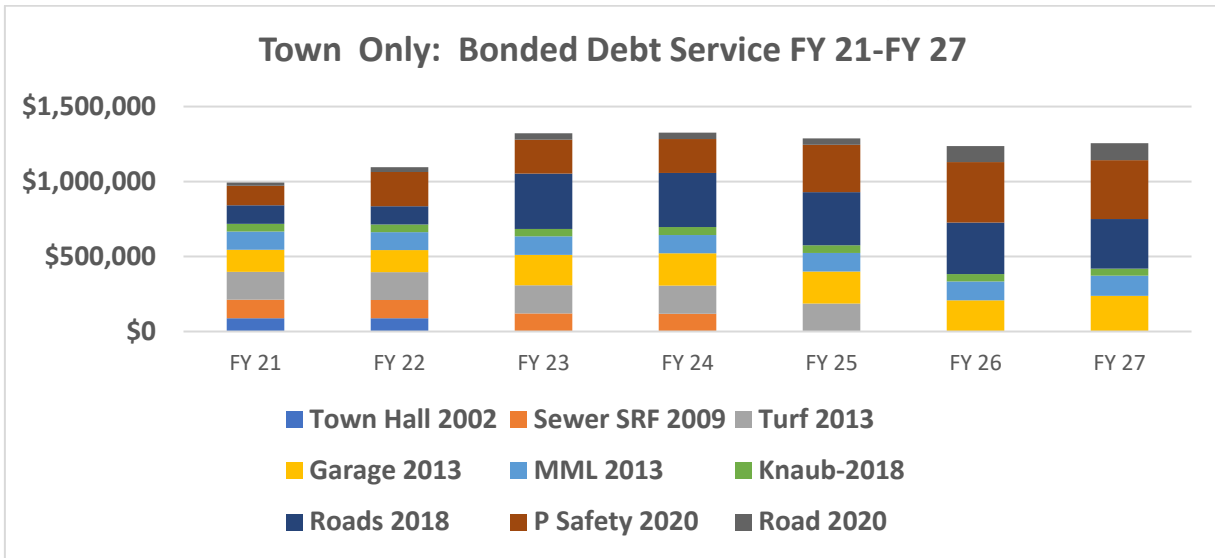
Annual Budget Support Funds Only- to Capital Reserves (excludes dedicated sources)								
	Total							
	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
4001 Dam Maintenance	\$2,000	\$70,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$95,000
4002 Road Improvements	\$700,000	\$725,000	\$725,000	\$730,000	\$740,000	\$750,000	\$750,000	\$4,420,000
4003 Technology	\$22,000	\$82,000	\$32,000	\$32,000	\$40,000	\$40,000	\$40,000	\$266,000
4005 Historic Buildings	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$30,000
4006 Fire-Rescue Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4007 Equipment Fund	\$185,000	\$200,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$1,250,000
4008 Revaluation	\$0	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$210,000
4009 Wastewater	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4010 Cousins Island Dock	\$5,311	\$5,523	\$5,744	\$5,974	\$6,213	\$6,461	\$6,720	\$36,634
4011 Parks and Playgrounds	\$100,000	\$145,000	\$150,000	\$150,000	\$155,000	\$155,000	\$155,000	\$910,000
4012 Property Acquisitions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4013 Harbor and Waterfront	\$12,500	\$27,500	\$27,500	\$27,500	\$27,500	\$27,500	\$27,500	\$165,000
4014 Unemployment Reserve	\$8,000	\$12,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$87,000
4015 Merrill Memorial Library	\$20,000	\$25,000	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000	\$170,000
4016 Solid Waste	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$306,000
4017 Municipal Bldgs and Bridges	\$73,000	\$73,000	\$75,000	\$95,000	\$95,000	\$95,000	\$95,000	\$528,000
4018 MDOT/PACTS project matches	\$100,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$720,000
4019 Dredging	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4023 Police Equipment	\$82,900	\$90,000	\$160,000	\$90,000	\$90,000	\$90,000	\$90,000	\$610,000
4024 Housing Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4027 Sidewalk Improvements	\$2,500	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$180,000
4029 STAY Program	\$120,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$600,000
4030 Environmental Health (BTM)	(\$100,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$1,389,211	\$1,796,023	\$1,771,244	\$1,731,474	\$1,754,713	\$1,764,961	\$1,765,220	\$10,583,634
Change from prior year	(\$343,396)	\$406,812	(\$24,779)	(\$39,770)	\$23,239	\$10,249	\$258	

SEE APPENDIX I FOR TABLES OF CAPITAL RESERVE FUNDING PROJECTIONS WITH SUPPORTING MATERIALS AND REQUESTS FROM TOWN STAFF, BOARDS, AND COMMITTEES

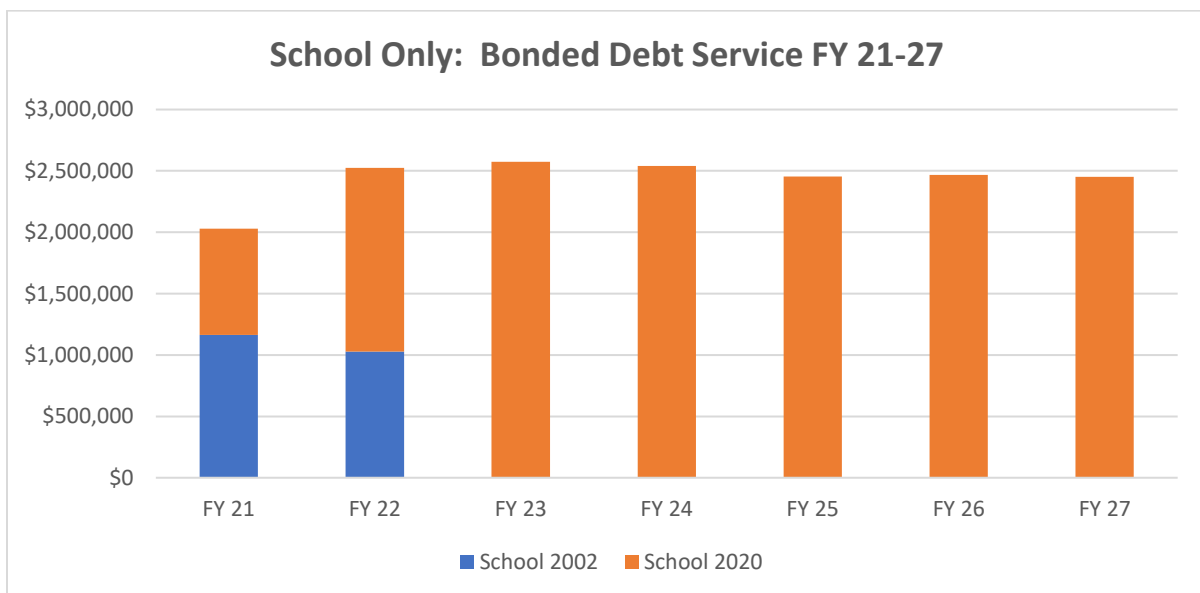
Part II: Current, Planned and Forecast Debt authorizations for capital projects.

The Town and School Department each have outstanding bonded indebtedness which must be covered in the annual budgeting process.

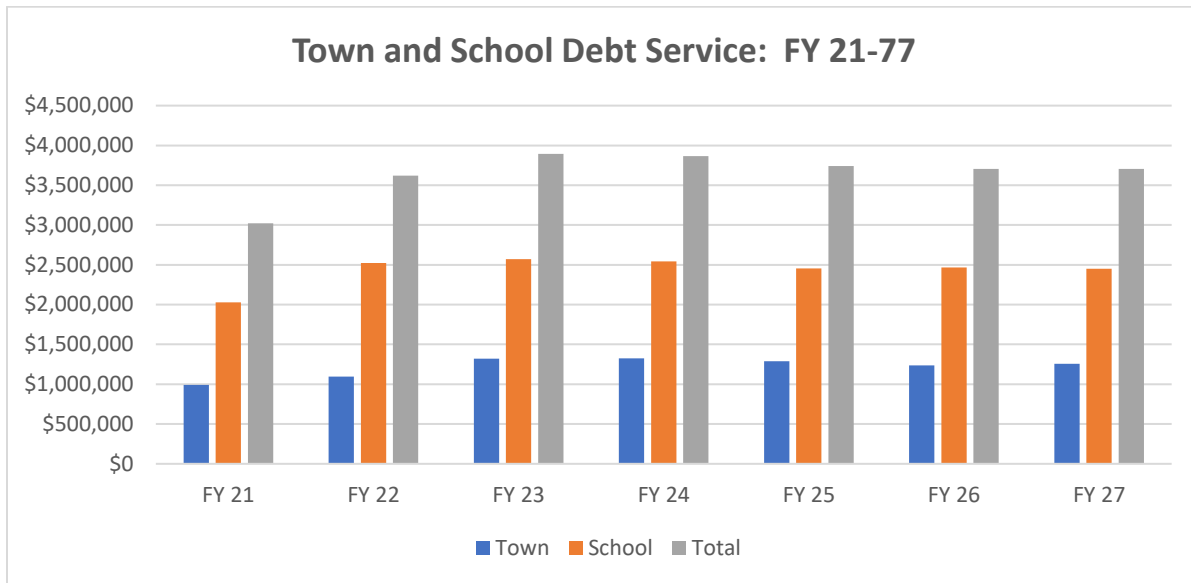
Schedules shown thru FY 27 Only: Schedules extend to longer terms.



“School” Debt Service is additional to the nine “Town” issues above.

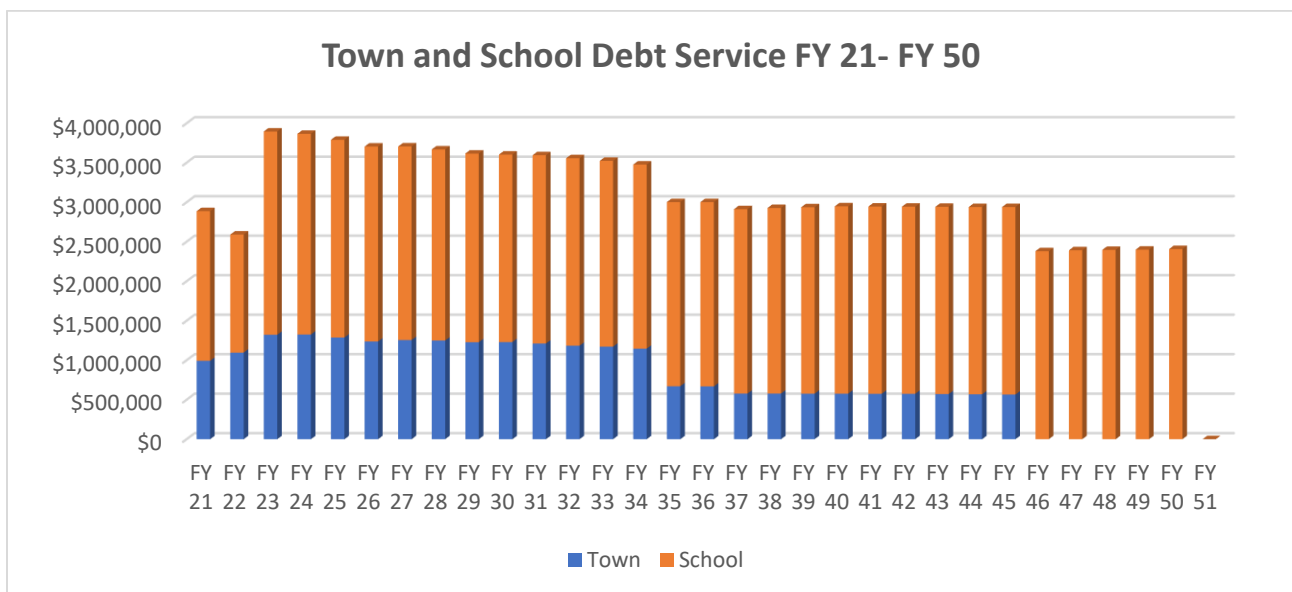


Together, the “Town” and “School” debt service obligations are substantial and impose some constraints on future capital investments.



The Town also holds obligations on Lease-Purchase financings for Wastewater, Ambulance, Building Energy, Streetlighting, and (pending) PAYT and Fire Truck not shown here as bonded debt.

Any future bond issues that may be considered should be cognizant of the overall debt burdens which now extend until FY 50, gradually declining over time. Future debt financings are “red flagged” in this CIP and assume amortization costs will be funded using dedicated fee revenues rather than property tax support.



SEE APPENDIX II FOR DEBT AMORTIZATION SCHEDULES

Part III: Itemization of identified or requested capital funding needs and ideas not substantially carried in Part I or Part II.

Tax rate burdens and differing views on the appropriate functions of local government are legitimate and healthy considerations. As a consequence, not all that is identified as a needed or beneficial investment can or will be addressed within a five-year funding plan horizon. Moreover, there are many issues for which thoughtful and aspirational consideration may be needed to plan and invest for the future life, sustainability, cost efficiency and health of the community- but for which no specific strategy or conceptual investment plan has yet been established. For example, the Town has long identified affordable housing as a public concern but has not yet established a specific plan of action or strategy to address the matter.



It is not only important for the community to plan its solutions, but also to take a step back and look to see if the all the needs and priorities are being considered. Community leadership and capital planning must be constantly open to ideas, and perspectives, asking the residents about what they see as needs and values (and actively listening to their replies), and assessing new opportunities, and emerging needs. Part III is an attempt to provide such openness.

Process Notes on the CIP

- 1) The Capital Improvement Plan is a “planning document” only and not a funding authorization. The Town leans heavily on the recommendations of the CIP to build 1-year budget plan each year, and to position the Town to realize the aspirations of the CIP. But the CIP itself does not commit or confer any funding or authorizations.
- 2) As a matter of practicality, the CIP for the Town does not encompass the School Department (the School Committee does engage in its own capital planning work.)
- 3) The CIP does not directly seek to program TIF revenues, although there is an attempt to coordinate the financial and project plans.

MATTERS OF NOTE REGARDING THE DRAFT FY23-FY27 CIP:

Reserve Fund Deficits are possible in the next few years in some reserve fund accounts absent corrective strategies to be determined:

- a. **Fire Rescue Equipment-**  While we limit our planning horizon to 5 years, we can sometimes look out over that horizon to anticipate large fire apparatus purchases that will be needed. The Town is using Lease-Purchase financing options for now to meet current fire and rescue equipment needs. EMS billing revenues provide the funding to meet those lease payment obligations but leave us short on capacity for the large apparatus replacements for 20- and 25- year fire truck schedules. We will be aggressively seeking grant opportunities to try to cover this capacity gap.
- b. **Wastewater-**  Under the current sewer fee revenue allocation formula, a portion of the expected revenues to be collected in FY 23 (\$745,000) will be credited for property tax offsets and a portion (\$350,000) will be dedicated to the Wastewater Capital Reserve. But capital planning efforts reveal that costs for replacement of the Rowe School and Harbor Pump Stations in the coming years will overwhelm the Reserve balances by more than \$10 million. In addition, the two overflow aeration ditches at the treatment plan need concrete rehabilitation at an estimated cost of \$400,000. The Town Council will consider increasing the share of revenue dedicated to the capital reserve by \$50,000 per year in FY 23, 24, and 25, such that the contribution to the Capital Reserve will rise to \$500,000/year.
- c. **Parks and Playgrounds (including Conservation/Open Space Lands)-** Maintenance and replacement expenses for Parks and Playgrounds buildings and infrastructure could exceed the available resource capabilities in the upcoming 5-year period. In response, a gradual increase in annual appropriations to that capital reserve was initiated in FY 20 and needs to continue. We will also pursue state/federal grant opportunities and private contributions. Impact fees are also under consideration.
- d. In the **Town Buildings Maintenance Reserve**, the Town Council added (in 2017) the duty to identify capital maintenance and repair needs for

pedestrian and roadway bridges of less than 25 ft spans. The bridge funding should be segregated from the Building Maintenance Reserve and funding allocations increased. The **Davis Landing Bridge** is a highway bridge over East Main Street in structurally deficient condition. A preliminary estimated cost of replacement is \$650,000 is pegged but the funding challenge needs to be taken on. The highway bridge on East Elm over the is showing signs of deterioration and may also need to be programmed for work in the coming years.



- e. **Radio equipment-** The CIP calls for a major replacement and upgrade to the Town's two-way radio communications for Public Safety and public works radios (including a switch to digital equipment). A cost over \$220,000 is identified but not funded. It was originally hoped this cost might be covered by the Public Safety Building Bond, but a roughly 25% increase in construction costs in 2019 nixed that hope.
- f. **Cold Storage-** The Town recently constructed a new public safety building on North Road. A cold storage building (i.e. a garage) was planned to be part of the project but did not fit within budget scope- so this CIP will call for new cold storage building near the new police station to be built at an estimated cost of \$70,000. Cold storage for public works and transfer station needs (at the landfill) is another identified but unfunded need. However, the Town Council is moving forward with major investments at the Transfer Station for PAYT programming which will open up the current baling/process building to provide storage capacity.
- g. **Technology-** The Town's technology equipment and platforms have been funded through the Cable TV franchise fees which have been dedicated to that purpose for a number of years. Recent and pending FCC rule changes suggest that the Town may experience a significant loss of revenue. A partial shift to annual appropriations started in FY 20 to cover desired costs associated with tv and streaming equipment for meetings and the Log Cabin. The Town's needs, costs, and reliance on technology funding will increase over time but revenue sources are expected to diminish.
- h. **Landfill closure-** The Town has intended to fund a Landfill Closure Liability Reserve for years by dedicating punch card revenue receipts to that fund. Unfortunately, other immediate capital needs for the transfer station have consistently called for those dedications to be used up. A partial shift to

annual appropriations started in FY 20 to cover desired costs associated with future landfill closure and post closure monitoring obligations was started. As the Town Council has voted to implement a PAYT trash management system, pricing for the official trash bags might consider including a strategy to cover future capital needs once the initial capital investment (financed with a lease-purchase agreement) is retired.

- i. **Dams/Fish passage-** The Town has entered into a cost sharing agreement with the Army Corps of Engineers (the Corps) to study river restoration options. That study will require significant local matches. Private funding for the local match requirement may help to meet that obligation. obligation to proceed at this point. The Town should continue to set aside funds for whatever action arises out of that Army Corps review--- including the possible “no action” alternative which would require the Town to invest heavily in maintaining the structures.
- j. **Property Acquisition Reserve-** The Town’s interest in funding the Property Acquisition Reserve seldom survives the pressures to reduce the property tax burdens on citizens, and therefore remains at low balances which make even high priority strategic acquisitions very difficult. This plan repeats a prior year suggestion to establish an Impact Fee assessment on all new residential development with revenues to be dedicated to the Property Acquisition Reserve account (or Parks and Recreation Reserve).
- k. **Harbor and Channel Dredge-** Maintenance dredging of the Royal River is a federal responsibility but may not be a federal priority. A partial shift to annual appropriations was re-started in FY 20 to cover a possible local share associated with future dredging and dredge materials disposal for the navigability of the Royal River channel and mooring area. That strategy was not carried into FY 21 or FY 22 (in part due to budget pressures arising out of COVID-19). This CIP generally continues the Town’s practice in recent years of NOT funding (or only nominally funding) a reserve to help support a future maintenance dredge project for the Royal River. Rather, the Town relies (at some risk) on future funding and priority through the Army Corps of Engineers.
- l. **Athletic Fields-** The CIP recognizes but does not contribute funds for improvements to the Athletic Fields at Yarmouth High School (Bathrooms, concession, storage). That project started and continues to be a private



fundraising intention. However, by prior agreement, the Yarmouth School Committee does annual fund a contribution to the Turf Field repair/replacement reserve. This project now should be considered a part of the Education Department's capital planning efforts rather than on the "town side".

- m. **Community Center**- The Town leased (99-years) the Masonic Hall (20 Mill St) and sublet it to Yarmouth Community Center (a local non-profit) with the eye to building a new community center. With mostly private funding, the current structure will get some much-needed safety improvements and new finishes. Future plans for a large addition or separate but connected new community center is hoped to follow thereafter. While it has not been established or agreed (or even requested) that the Town provide capital funding for these efforts- a reasonable person might nonetheless anticipate such a request to emerge. This CIP does not yet address this opportunity and need. It should.
- n. **Other potential community and capital projects** noted but not fully or adequately "funded" or planned in Part II of this CIP may include:
 - i. Senior or affordable housing efforts- Funded with a one-time sale of the cell tower lease proceeds.
 - ii. Water Quality projects
 - iii. Climate Change/Infrastructure sustainability investments
 - iv. Cyber-Security threats
 - v. Wyman Station succession planning
 - vi. Off Leash Dog Park
 - vii. Cemetery buildings and grounds
 - viii. New or expanded floats at Madeleine Point and Wharf Rd- A projected was "seeded" in FY 22 with a \$10,000 appropriation to the Harbor and Waterfront Reserve.
 - ix. Future Rails-to-Trails or Rails-with-Trails projects
 - x. Public Arts Installations
 - xi. I-295 Overpass replacements Exit 15 and 17 (any local enhancements)
 - xii. Cousins River Bridge replacement (local ped/bike enhancements)
 - xiii. Election Polling location/Increased Parking at AMVETS
 - xiv. Beth Condon Pathway Extensions- Funded with various TIF, PACTS, MDOT, and private funds/trusts.

- xv. Main Street Master Plan Implementation- Phase 1 (Elm to Center St) is under construction and will be completed in 2021, but the vision is for the entire length of Main St.
- xvi. Royal River Pump Station 
- xvii. Harbor Pump Station 
- xviii. Spear Farm Barn Replacement
- xix. West Side Trail Improvements/Extensions
- xx. Tax Revaluation- every 7-10 years (last done 2016)
- xxi. TV and Public Engagement technology and support, and consideration of meeting needs when and if the Log Cabin is no longer suitable.

Potential Future Debt Needs:

Various projects have been identified in Parts I, II, and III of this Capital Improvement Plan that may require debt instruments of some kind (bonds, leases, or other forms of debt). In addition, while this capital improvement planning process attempts to look out several years to allow for responsible fiscal planning and management--- it is an ever-evolving horizon. New demands, new ideas, new understandings, new state or federal mandates, changes in the economy, environment or community will sure occur and the plan is subject to constant update, revision, and reprioritization. Nonetheless, we are prudent to try to look out a few years to spot and make preparations for known challenges. Among those likely to require debt strategies could include:

- Davis Landing Bridge replacement (East Main Street over Pratt's Brook)- preliminary construction cost estimate of \$650,000.
- Harbor Pump Station Replacement (and line capacity upgrade)- preliminary construction cost estimate of \$7,121,000. 
- Public Safety Radio Equipment estimate of \$225,000
- Police cold storage (unheated garage): \$70,000
- Royal River Pump Station Replacement (and line capacity upgrade)- preliminary construction cost estimate of \$4,600,000 
- Harbor and Channel Dredging (if not federally funded)- Cost not yet determined, \$2,000,000 used for discussion placeholder.
- Wastewater aeration ditches rehabilitation. \$400,000

- Yarmouth Community Center (20 Mill Street): Not currently classified as a municipal project, but a private fundraising effort. Bookmark for reality check.
- Landfill closeout- Cost and dates not determined. Requires annual consideration.
- Formal Public Meeting Space/Council Chambers/Public Voting (polling station)- Not currently planned but increasingly a concern for public engagement and democratic participation practices. (perhaps 7500 sf with on-site parking for 120). (@\$200.sf = \$1,500,000)
- Future Replacements of Fire Department Tower (Ladder) Truck and Engine 82- \$2.5M guesstimated total.
- Parks and Playgrounds maintenance and repair, and trails/bridges
- Spear Farm Barn demolition and replacement
- Land Acquisitions and Waterfront Recreational Access

Other PART III Requested or Identified Capital Projects and Programs not Significantly Addressed in Parts I and II.

This Part is intended to capture additional ideas and concerns that have been identified by various committees, the Town Council, Planning Board, staff, State, federal and regional entities as the general public that ought to be acknowledged and, if deemed appropriate and timely, factored into the capital plans for the Town of Yarmouth. This is not intended as an empty “wish list”, but as a reminded of work and concerns not yet undertaken. We may discover, on reflection, that some of these need to be assigned higher priority and brought forward for public discussion and to strategize Yarmouth’s response to the challenges they present.

No order of priority is suggested by the order of listing below. (Not all suggest a capital expenditure response, and not listed in any priority order):

- Drainage and landscaping improvements at Memorial Green (Town Hall)
- Sea Level rise planning and response
- Climate Action Plan
- Emerald Ash Borer/Asian Long-horned Beetle invasion
- Future Dredging
- Fish Passage/Natural Flow Restoration- Royal River
- Off Leash Dog Park
- Senior Housing

- Parks, Open Space, Water Access, Conservation land acquisitions
- Affordable/Workforce Housing
- Municipal TV Equipment/Chambers/Applications
- Periodic Tax Revaluation
- Riverside Cemetery Vault
- Opioid Abuse/Addictions
- Homelessness
- Rural Character Preservation
- Public Arts
- **Comprehensive Plan Update-** *(Flagged by Request of the Council)*
- Traffic Management/By-Pass for the Village and Main St
- Public Meeting space (post Log Cabin)
- Wyman Station Succession Planning/ CMP Transmission Corridor planning
- Waterfront/Economic Development Master Plan
- Cyber Security- Technology Management
- Regionalization Opportunities
- Complete Streets including Bike/Ped and ADA accessibility
- Main Street Master Plan Implementation
- Athletic Fields (sufficiency of number and condition)
- Public Works Facility (Phase II)
- Rails to Trails/Rails with Trails
- Groundwater/Aquifer protection strategies (regional)
- State and Federal and local bridge replacements
- Deep water access for the public
- Cold Storage Building-

SEE APPENDIX III FOR PUBLIC COMMENTS, SOLICITATION MEMOS, PLANNING BOARD AND TOWN COUNCIL ACTIONS AND RELATED MATERIALS.

**TOWN MANAGER'S CAUTIONARY NOTE REGARDING DEMANDS ON
OPERATIONAL BUDGETS AND STAFFING.**

Focus and planning for capital needs and investments is and has been a strength for Yarmouth for many years and should continue as it has served the Town incredibly well. The list of accomplishments and successful investments to strength the character, connection, and sustainability of Yarmouth is remarkable and should be applauded and carried on indefinitely.

At the same time, the Town has not fully recognized the tremendous increase of pressures on operational and staffing capacities in the same time period. Investments of the 1950's thru the 1980's are running out their service lives and require maintenance, upkeep and updating. Hundreds of acres of new open space have been added. Huge investments have been made in Town buildings, the library, athletic fields, recycling facilities, harbor resources, Public Works Garage, the wastewater system, sidewalks and pathways, bridges and trails. Computer systems, fee systems, stormwater management and urban waters issues, and a host of social service issues as well as administrative burdens for accounting, finance, various dedicated revenue streams management, intergovernmental and regional service delivery and citizen expectations. Additionally, the town is increasingly called and required to address issues of equity, access, and affordability for residents who are seniors, or who have disabilities, differences, or face difficult financial circumstances. The combination of all these increased demands has accompanied the growth of Yarmouth and changes in both society and the roles of State and Federal governments. The Town has been both benefited and burdened by the capital investments along the way, but the resources and staffing to maintain all the capital infrastructure and address the citizen service needs has been outstripped by the cumulative growth of responsibilities.

In order to maintain and operate the capital assets of the Town, and to continue to deliver outstanding public services as we do, the Town will need to prioritize staffing and operational budgets along with capital plans. Some progress and budget increases have been made, of course, but the Town's capacity is stretched very thin in several areas including (not in any priority order):

- Human Resources and Accounting support
- Parks and Groundskeeping staff and equipment
- Highway maintenance especially winter maintenance of roads and sidewalks
- Library hours, staffing and parking
- Building Maintenance/Custodial and meetings support
- Paramedic coverage
- TV Equipment/Camera Operations/Scheduling/Programming/Maintenance
- Police coverage/security, traffic details, speed enforcement
- Plan reviews and permit management
- Safety Inspections and permit compliance monitoring and enforcement
- IT Support and cyber security
- Senior/Social Services Coordination and programming
- Town Council administrative support, communications, scheduling, record keeping
- Insurance, Risk Management, Workplace Safety and Employee training compliance

**APPENDICES TO PART I
DEPARTMENTAL/PROGRAM SUBMITTALS AND REQUESTS**

Summary Tables for Budget Appropriation Requests

- A. Dam Inspections and Repairs
- B. Road Improvements and Paving
- C. Technology
- D. Historic Buildings
- E. Fire Rescue
- F. Town Trucks and Equipment
- G. Revaluation
- H. Wastewater
- I. Cousins Island Dock
- J. Parks and Playgrounds
- K. Property Acquisitions
- L. Harbor and Waterfront
- M. Unemployment Compensation
- N. Merrill Memorial Library
- O. Solid Waste/Recycling
 - a. Future Closure Liability
- P. Town Buildings and Bridges
- Q. MDOT/PACTS Matching Fund
- R. Harbor Dredging
- S. Police Equipment
- T. Housing Support (Affordable Housing)
- U. Sidewalks
- V. STAY
- W. Environmental Health (BTM)
- X. Habitat Restoration (proposed)
- Y. Climate Action (proposed)
- Z. Economic Development (TIF)
- AA. Cemeteries (no reserve fund)

Appendix I-A Dams

The Town owns and is responsible to maintain two dams in the Royal River, one near Bridge St and the other just upstream of East Elm Street. Both of these dams have been subject to controversial consideration for removal or alteration, including their associated fish ladders during the last 10 years. In August 2020, the US Army Corps of Engineers released two preliminary assessments to identify what, if any, federal role may be appropriate (subject to funding). These Federal Interest Determination (FID) studies were conducted under two different sections of the federal Water Resources Development Act (WRDA). One study under Section 1135 considered whether there existed a federal interest and benefit to removing the old dredge materials containment dikes on the northerly shoreline of the Royal River near the harbor mooring field. Another study under Section 206 looked to see what federal interests and alternatives may exist in restoring more natural river flow and/or fish passage structures at the two dams. Summary reports of both those FID findings are included here as part of this appendix. In January 2021, the Town Council voted to proceed with the 206 Study and appropriated funds for the first phases of the study. The Town is waiting for the Army Corps to initiate the study.

Although the Federal programs present some significant possibilities, concerns, costs, and opportunities that may or may not color future decisions of the Town Council on dam maintenance, this CIP assumes that the 206 Study will lead to some construction activity with a 35% local cost share. Therefore, the funding request has increased from mere annual maintenance and inspection to planning for some significant investments TBD. Otherwise, the Town should continue its prior low effort monitor and repair approach until such time as broader public policy direction is settled.

Annual General Fund (Budget) Support

	FY 22	FY 23	FY 24	FY25	FY 26	FY 27
Manager Proposal:	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000

Appendix I-B Road Improvements and Paving

The Town of Yarmouth maintains over 62 miles of roadway, with related sidewalks, intersections, drainage structures and ditches, tree canopies, underground and overhead utilities, bike lanes, parking areas and stalls, signage and lane markings, lighting and signalization, curbs, guardrails, culverts, esplanades, bridges and rail crossings. Our aspirational goal for the past 20+ years has been to address the backlog of reconstruction needs and to bootstrap the Town’s maintenance efforts up to the point where overlay pavement maintenance on an average 12-year cycle is possible. Tremendous progress has been made as a result of our increased efforts and investments using bonded indebtedness, increased annual appropriations, use of TIF funds, leveraging of grants and match funding from MDOT and PACTS, as well as private donations (particularly with regard to the Beth Condon Pathway and Ped/Bike Infrastructure). It has required discipline, creativity, coordinated planning, and increased property tax burdens. Although much progress has been realized, our work is not complete and by its very nature will require constant maintenance investments. And while this overall improvement has been realized, the Town has also experienced new growth, additional traffic, public demands for greater accommodation of pedestrian and bicycle use- in fact a “complete streets” policy has been approved. The target is not stationary.

For the purposes of the CIP, the Public Works Director presents an exhaustive listing of roadways or roadway segments based on the type of treatments that they require in the next few years from full reconstruction, partial rehabilitation, realignment (vertical and/or horizontal), improved drainage, safety improvements, complete streets modification to a simple maintenance overlay paving. Along with that the CIP identifies funding needs and sources. The Plan is fully cognizant of funding constraints and works backwards from assumed resource limits to the priorities and plans. More progress and improvement could be realized with more capital resources. We are also constrained by human resources and recently added a project manager to help keep up the needed work planning and supervision.

Annual General Fund (Budget) Support

	FY 22	FY 23	FY 24	FY25	FY 26	FY 27
Manager Proposal:	\$725,000	\$725,000	\$730,000	\$740,000	\$750,000	\$750,000

Appendix I-C Technology

The Town has a wide variety of technology investment needs that generally have not been funded within the operating budget line items. Included in these needs are replacements, upgrades, maintenance costs, software licenses fees, scheduled hardware replacements, new applications, networking fees, and a variety of related costs. Moreover, there is no clear definition of what types of technology are or should be covered through a capital reserve program as opposed to with departmental operations or other capital reserve accounts.

In addition—indeed as a priority--- the Town Council seeks to have local cable television equipment and operations funded through the technology reserve account, which has come to include cablecasting on the local access channel, on-line video meeting support, archival of meeting videos, Video on Demand, live streaming as well as public information announcements using both the internet and social media outlets.

These varied and growing demands are outstripping both funding and staffing capacities and are unsustainable over a long period.

- Technology needs cover a wide range of issues (partial and illustrative list only):
- Financial and Payroll accounting systems, software, licenses, training, (cloud) storage, servers, firewalls, fiber and copper wiring, terminals, printers, desktop and laptops.
- Other applications software: Mapping/GIS, Records Management, permit tracking, Vision appraisal software.
- Phone Systems and networks, including recording equipment (police) and enhanced 911, voice mail. Remote log-in and dispatch switching.
- Office equipment such as photocopiers, printers, fax, folders, security systems and alarms, security cameras, remote door openers, handicapped door assist. Records management and storage.
- Radio equipment- police, fire, ems, public works, parks, wastewater, telemetry alarms and monitoring.
- Building control systems- HVAC, elevator, air quality/exchange
- Local Channel Television meetings coverage, Log Cabin equipment, cloud storage, VOD, hosting fees, camera/production labor, lighting and sound.

Funding for technology needs has relied on the dedicated franchise fees from Cable Television service (currently Charter Communications dba Spectrum) at 5% of the subscriber revenues in Yarmouth. Between market shifts and changes in federal law, we have a significant concern about the future amounts or reliability of that revenue stream.

In FY 20, we added a small supplemental budget appropriation to the franchise fee dedication to stave off future anticipated shortfalls. And in FY 22, the Council directed an increase of \$50,000 to the fund to help bootstrap the maintenance, licensing, and equipment costs.

Cable franchise fees are paid in April or May each year and have been close to \$130,000/year while our projected expenses for the next 5 years exceed an average of \$186,000/year. We need to either extract some expenses to pay from other sources, or to increase the annual supplemental appropriations. We also audited the franchise fee payments and are seeking to collect on any underpayments that may be recoverable.

Annual General Fund (Budget) Support

	FY 22	FY 23	FY 24	FY25	FY 26	FY 27
Manager Proposal:	\$82,000	\$82,000	\$82,000	\$82,000	\$82,000	\$82,000

Appendix I- D Historic Buildings

The Town is the owner of the Old Meeting House on Hillside Street, and has enjoyed a partnership established nearly 70 years ago with the Village Improvement Society (VIS) for the maintenance and operation of the building. The Town consistently funds a small contribution to a capital reserve fund for Historic Buildings (in the plural, but we really only have one as of now). That fund is tapped for occasional projects such as exterior painting, sill work, historic preservation or other work- and is usually more than matched by contributions from the Village Improvement Society. It is noteworthy that in 2020 the VIS decided to dissolve. This is a very sad and significant loss for the Town of Yarmouth. The VIS is working with the Town and Yarmouth Historical Society for distribution of its assets and assignment work to carry on the legacy of the 110 years of work by the VIS in service to the Yarmouth Community. In September of 2021 the Council voted to accept a gift of capital funds for the care of the Old Meeting House, but it will be a pale substitute for the commitment and partnership that the VIS has provided.

Nevertheless, it should give the Town of Yarmouth pause to consider what investments and commitments shall be needed when the partnership is formally dissolved. Given the Town is interested in adopting an Historic Preservation Ordinance and is clearly motivated to preserve and protect certain historic/iconic properties in Yarmouth, or to assist private owners in doing so, it may be wise to think about Yarmouth’s Historic Building Fund much more expansively, rather than in its minimal (and possibly shrinking) role.

This CIP does not seek to answer or recommend a direction on the future “Historic Building” mission question- only to flag it. The CIP will call for traditional levels of appropriation only (\$5,000/year) while inviting the community to discuss what kinds of programs, holdings, investments, and efforts it would like to make in terms of Historic preservation work. The interest earnings from the VIS gift should generate up to \$4,000/year in additional funding support.

Annual General Fund (Budget) Support

	FY 22	FY 23	FY 24	FY 25	FY26	FY 27
Manager Proposal:	\$5,000	\$5000	\$5000	\$5000	\$5000	\$5000

Appendix I-E Fire-Rescue Equipment

The Town of Yarmouth has a combined Fire and EMS Service (Yarmouth Fire Rescue or YFR) with apparatus and ambulances supported by volunteers in the community with help from a small professional staff. The Town has made recent investments both in a new Fire (and Police) Public Safety Building, with an Emergency Operating Center, and in a new Fire-Training Facility at the Transfer Station. In addition to the facility upgrades, the Town is mindful to maintain the right mix of firefighting, emergency response, and ambulance equipment. A detailed schedule of replacements is planned years in advance and adjusted as needed to changing conditions or requirements. Funding for the replacement equipment comes from a dedicated stream of revenues generated by billing for ambulance services. The first \$260,000 of EMS fees are credited to the General Fund for property tax relief with all additional funds directed to the YFR Equipment Reserve. That amount can vary from year to year. Wherever possible, federal and state grant funds are solicited to help maintain our ability to safely respond to all types of emergencies. That same fund is also tapped to purchase firefighter and medical equipment such as protective clothing (turnout gear), radios, SCBA bottles, etc. The CIP process helps the Town Council determine if the dedication of EMS (ambulance) fees needs to be rebalanced to generate more or less revenues to meet the Department's equipment funding requirements- with offsetting adjustments to the General Fund Revenue budget. This CIP calls for a shifting of resources to the Fire-Rescue Reserve Fund by dedicating the first \$100,000 (FY 23) to the Reserve with the balance to the budget- and later increasing that dedication up to \$12,000/year.

In 2019 the Town discovered that Engine 81 had a crack in the truck frame and therefore would require a significant investment or replacement. A decision based on good fiscal strategies and the needs of the Department to retire Engine 81. A new Pumper/Tanker will be purchased at a lower cost using a lease financing plan. That new truck is expected to arrive in 2022 at a cost much less than a new Engine. Engine 83 (purchased in 1994) will be returned from Wyman Station and will have some life extension investments to be available for use until it can be replaced in about 4 years.

Annual General Fund (Budget) Support

	FY 22	FY 23	FY 24	FY 25	FY26	FY 27
Manager Proposal:	\$0	\$0	\$0	\$0	\$0	\$0

Appendix I-F Equipment Fund

All trucks, vehicles, excavators, specialty construction equipment, mowers, tractors and the like (with the exception of Yarmouth Fire Rescue apparatus, and the School Department) is purchased and maintained through Yarmouth Public Works and the Equipment Fund. Each of the following Departments of programs are required to budget funds within their own CIP plans and annual capital reserve funding requests to transfer over to the Equipment Fund so that a pool of funds is available for all municipal needs:

- Parks Department
- Wastewater Division
- Solid Waste Division
- Harbor Master
- Police Department
- Animal Control
- Highway Maintenance (direct appropriation)

The Public Works Director maintains a careful inventory of vehicles and equipment, tracks purchase/replacement costs as well as major maintenance expenses, and life cycle planning schedules to anticipate when trucks, cruisers, backhoes, and the like are reasonably expected to warrant either a major investment for life extension or replacement. From these we create what is a funded depreciation reserve. This program has been working well and allows department heads and the mechanics to plan for optimal value and life cycle for equipment rather than trying to fit purchase decisions into single year budget parameters.

Each department's vehicle and equipment needs are tracked and accounted separately so we can determine if that Department is paying an appropriate fair share annually. It greatly flattens out the up/down bounce for annual budgeting and tax rate management by examining average expenditure needs over a 5-10year period. It also allows management to examine the cumulative balances to assure that the right amount is appropriated and transferred annually to the Equipment to keep it solvent and effective.

Annual General Fund (Budget) Support

	FY 22	FY 23	FY 24	FY 25	FY26	FY 27
Manager Proposal:	\$200,000	\$210,000	\$210,000	\$210,000	\$210,000	210,000

Transfers from Parks, Wastewater, Solid Waste, Harbor, and Police will supplement these appropriations.....but this fund appears to be headed toward a negative balance quickly.

Appendix I – G Revaluation

Taxpayer equity, good management, and the law all require that the Town periodically update its values for homes, businesses, and land for taxation purposes. While adjustments are made annually for new construction, remodeling, subdivision or land splits each year, all assessments are adjusted to market conditions as of April 1, 2016 (the effective date of the last revaluation). Over a period of a few years, market conditions begin to exert different influences on different properties based on type, neighborhood, architecture or other market features. Inequities begin to show up where all properties are not taxed in equal proportion to current fair market values. If all properties were taxed at 80% of fair market value there would be no inequity, but if some properties are taxed at 70% while others are at 90%--then we have lost the “fairness” or equity status that is both desired and required.

From time-to-time a town-wide Revaluation program must be implemented to seek to adjust the 2016 values to bring all assessments to 100% of current value. When those valuation changes are made, those properties that were assessed disproportionately too low catch up and those that were disproportionately too high get some relief. The tax rate is adjusted to generate the same cumulative total tax revenues as before (give or take any budget changes), but the burdens are rebalanced on different shoulders somewhat.

The last revaluation was long overdue when completed and took nearly two years to execute. Future efforts may be able to be completed “in house” by the Cumberland County Assessing office (from whom Yarmouth contracts for its assessing services) or could be contracted out to a private mass revaluation firm. Pricing can vary widely, but it is not unreasonable to project a contract price of up to \$450,000 for such an effort. Since 2016, the Town has not been able or willing to set aside sufficient reserve funds against this future cost and therefore has some catch-up work of its own to do unless we wish to fund the next revaluation as a single lump-sum appropriation. If the Town were to plan today to complete a revaluation for (say) April 1, 2025, then the Town could start to salt away funds into the annual revaluation reserve starting in FY 22.

	FY 22	FY 23	FY 24	FY 25	FY26	FY 27
Manager Proposal:	35,000	\$55,000	\$130,000	\$ 130,000	\$100,000	\$45,000

Appendix I-H Wastewater (aka Sewer)

The Yarmouth Water Pollution Control Department is responsible for the operation and maintenance of wastewater infrastructure in the Town. This consists of a 1.31 MGD wastewater treatment plant on Whitcomb’s Way that treats approximately 830,000 gallons per day of wastewater, a Rapid Drain Sand Filter on Cousins Island serving 40 homes, 30 wastewater pump stations, 40 miles of gravity sewer lines, 20 miles of low pressure sewer lines, 800 manholes, 10 on site electrical generators at select pump stations, 3 trailer mounted portable electrical generators as well as on site composting of biosolids at the Whitcomb’s Way facility that generates over 5000 cubic yards of compost per year which is utilized as soil amendment.

It is operated and funded by a combination of sewer user fees and property tax collections. It is a capital-intensive program with some pipes a century old or more, 30 pump stations of various ages- many of which are 4 years old or more, and a treatment plant first built in the 1960s (with a major upgrade in 1992).

The Town Engineer and Wastewater Superintendent develop long range plans and cost estimates to maintain and update the system responsibly and thoughtfully. Some components can be maintained with modest capital maintenance efforts for many years, but all components will eventually reach their useful life and require replacement. Such components (like a large pump station, or treatment process equipment, can run into the 100’s of thousands or even millions of dollars in costs—so it is critical to both plan and respond with discipline and care.

In addition to maintaining equipment so it reliably performs and treats sewage to the standards of design, the regulatory framework and expectations evolve constantly, with new understandings and treatment methods as we better understand both impacts to the environment from even treated waste discharges and new (or newly recognized) constituents discharged into the system from the community (such as heavy metals, and PFAs or “forever chemicals”). To these matters we need to be vigilant and prepared to consider more complex and expensive treatment processes.

The supplements to this Appendix I- H provide details and insights to all these requirements and should inform the community in its fiscal planning and reserve fund budgeting. It may also suggest it is time to complete a review of sewer user fee levels and allocations.

	<u>Annual General Fund (Budget) Support</u>					
	FY 22	FY 23	FY 24	FY 25	FY26	FY 27
Manager Proposal:	\$0	\$0	\$0	\$0	\$0	\$0

Capital Funding comes from dedicated sewer user fees at \$400,000 in FY 22 rising to \$650,000 by FY 27.

Appendix I- I Cousins Island Dock

In 2008 the Towns of Yarmouth and Chebeague agreed to amendments to the Interlocal Contract known as the Wharf Use Agreement (originally with the Town of Cumberland until Chebeague became a separate municipality in July 2007). That amendment was part of an arrangement to provide for better/safer bus and vehicle loading and unloading at the Wharf Head, including an MDOT funded bus turning location.

The two towns agreed to jointly establish and fund a capital reserve for repairs to the wharf and wharf head (bus turning area) with Chebeague to pay 80% of an agreed upon formula contribution and Yarmouth to pay 20%. The parties have honored this agreement and intend to continue to do so. Notwithstanding neighborhood complaints about the ferry and bus activities (particularly the mandatory back-up alarms on busses), the system has proven to be a much safer and less obtrusive arrangement than the prior system that necessitated bus backing all the way from or to the Pogy Shore access road.

This Appendix I-I includes the relevant excerpt of the Agreement amendment and the formula for contributions. The accumulated balance of \$371,000 lags the formula projection as the formula assumed interest earnings were assumed at 4.2%. (2008 was a difficult year to do economic forecasting you may recall).

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

Annual General Fund (Budget) Support

	FY 22	FY 23	FY 24	FY25	FY 26	FY 27
Manager Proposal:	\$5523	\$5744	\$5974	\$6213	\$6462	\$6720

This is the Yarmouth 20% match only. Chebeague pays to the fund annual amounts 4 times these levels (80%)

EXCERPT of 2008 Joint Agreement with the Town of Chebeague Regarding Capital Reserve

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

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

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

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

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

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

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

Appendix I-J Parks and Playgrounds

Yarmouth Community Services maintains an impressive array of quality recreational and athletic facilities, tennis courts, parks, lawns, garden areas, wooded trails and bridges, open spaces, playgrounds and places of interest, recreation, and inspiration for the residents of Yarmouth, along with a many programming opportunities and events for people of all ages. YCS maintains the school outdoor facilities as well as the many other places for non-school recreation, sport, and respite. Master Plans have been developed or updated for many of the Town’s open space lands- all too voluminous to include here.

In addition to maintenance of trails in the open space parks, there are several pedestrian bridges of various degrees of complexity, cost, and engineering sophistication. For convenience, capital maintenance plans and funding for those are assigned to the Town Engineer and are funded under the Municipal Buildings and Bridges Reserve fund rather than as part of the parks department responsibilities.

In addition to funding for upkeep of the existing facilities, YCS and the Town must recognize the constant drumbeat call for more facilities and preservation of open space, small urban/pocket parks, requests to improve landscaping and aesthetics at parks and playgrounds, more athletic fields and courts, a dog park, water access points, and conservation lands. The demands on outdoor spaces, parks and trails (and sidewalks) have spiked in Yarmouth and throughout Maine during the pandemic period where travel and social interaction is otherwise constrained. The value of parks and open spaces stood out as a major revelation to many Yarmouth residents as a result of the “stay at home” conditions.

Annual General Fund (Budget) Support

	FY 22	FY 23	FY 24	FY 25	FY26	FY 27
Manager Proposal:	\$145,000	\$165,000	\$175,000	\$175,500	\$175,000	\$175,000

Appendix I-K Property Acquisition Reserve

For many years the Town funded a reserve account to provide the Town flexibility and opportunity to acquire real property for parks, open space, water access, and occasionally for municipal operating purposes or public projects. A victim of its own success, perhaps, and of ever tightening budget and tax rate concerns, funding into the Property Acquisition Reserve has been reduced to a trickle in the past 10-15 years. Occasional small appropriations are included in the annual capital plan, and the Town Council has agreed to dedicate some portions of the sale proceeds of the liquidation of town real estate to provide some capital to this reserve fund.

A more recent idea has been floated to impose some sort of Development Impact Fee on developers or homes, businesses or subdivisions with those fees to be dedicated (in whole or in part) to the Property Acquisition Reserve. While there appears to be some Council interest in this approach, no endorsement or sponsorship has yet emerged therefore no not more fully developed or drafted policy statement or program has been created.

Since property tax funding for new acquisitions will remain a significant obstacle, the Reserve is now envisioned as providing the Town working capital to allow strategic, significant, and important opportunities to be realized. Reserve Funds could be used for the not insignificant pre-acquisition costs such as Options and option consideration, survey, appraisal, environmental assessment, title examination, grant and fund-raising matches and leverages, negotiation of purchase and sale agreements and the like. In other words, there is a high front-end soft cost expense to bring property acquisitions opportunities forward. Without the capacity to invest in even that groundwork, the community may not be able to invest in the property even if private or governmental grant funding becomes available.

Annual General Fund (Budget) Support

	FY 22	FY 23	FY 24	FY 25	FY26	FY 27
Manager Proposal:	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000

Appendix I-L Harbor and Waterfront

Yarmouth’s access to the navigable tidal waters of Casco Bay is a huge economic, social, recreational, cultural, and environmental benefit to the Town. We invest in facilities, equipment, staff and programs to help assure there is safe (and healthful), fair public access and use of those waters and public facilities including at the Town Harbor, Madeleine Point, Littlejohn Island, Wharf Road, and old Town Landing Road off Princes Point. We also manage shellfish harvesting resources for safety, health, and sustainability, including vigilant enforcement of harvesting rules and conservation restrictions.

Management resources are needed to manage and police the fair and equitable distribution of limited mooring and parking spaces, to support or commercial marine trades industries, aquaculture leases, and safe and responsible recreational activities both from the shore and by boaters.

Funding is needed for these five onshore public facilities, boat/trailer and related equipment for both police and navigational uses as well as emergency response assistance to boaters in trouble. Navigational channel markers, floats, ramps, docks, all get heavy public use and are subject to heavy weathering deterioration. The Harbor and Waterfront Reserve is used to anticipate the capital needs as well as occasional professional engineering, environmental, or survey services to plan projects and improvements.

A separate fund was created and is maintained to reserve funds to help with harbor and navigational channel maintenance (i.e. dredging). See Appendix I-R Dredging.

The Harbor Master has submitted a very ambitious set of proposals that will require some prioritization to fit within reasonably anticipated fiscal constraints. In addition, the Town Council supports attempts to acquire additional lands and facilities for both boating and non-boating recreational and commercial uses and access.

Annual General Fund (Budget) Support

	FY 22	FY 23	FY 24	FY25	FY 26	FY 27
Harbormaster’s request	\$27,500	\$258,000	\$129,000	\$37,000	\$10,000	\$10,000
Manager Proposal:	\$27,500	\$27,500	\$27,500	\$27,500	\$27,500	\$27,500

Appendix I- M Unemployment Compensation

The Town of Yarmouth is self-insured for the purposes of Unemployment Compensation, which means the Town does not pay an insurance premium, rather we are a direct reimbursement employer to the Maine Unemployment Compensation program for all approved claims. This also means that the Town needs to reserve funds against future claims that are otherwise not covered by budgets or insurance protections. For many years (40+ perhaps) the community and local labor market has enjoyed low levels of unemployment and the Town has a highly stable municipal workforce. But there are some seasonal employees, occasional (thankfully rare) shifts in municipal mission and priorities, and relatively low demands on the unemployment reserves. Things are changing. Employees may have more than one job which means the Town is at risk not only for the employee's town employment status, but also for employment losses from other agencies or companies. More recently are the great uncertainties and instability of budget and hiring commitments arising out of the COVID-19 pandemic. This puts the Town at risk for uninsured unemployment claims.

Nevertheless, this remains a relatively small exposure for the Town of Yarmouth adequately covered (usually) by an annual appropriation to the Unemployment Reserve of less than \$10,000. It bears watching, but it does not present a significant risk exposure.

Annual General Fund (Budget) Support

	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Manager Proposal:	\$12,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000

Appendix I-N Merrill Memorial Library

This reserve fund is very similar to Municipal Buildings and Bridges Maintenance Reserve (see Appendix I-P) but is kept separate to honor the separation of “ownership” and stewardship duties of the Library Board of Trustees.

Significant investments in this 1904 building were made in 1988 and 2013 (with some flooding repairs in 1991/92 following Hurricane Bob). Capital Investments are needed, nonetheless, and always will be for HVAC, air quality, brick pointing, carpets, technology, security and communications, and interior painting, furnishings, and to meet evolving public needs and expectations.

Investment needs are expected to remain relatively low and more or less “routine” for the foreseeable future. But, one cannot afford to underestimate the degree to which that building (and its staff) are used and loved by the community or the pace of change that is imposed of the modern library to meet the needs of a community that is rapidly evolving in terms of technology, social and cultural expectations, special needs users and populations, meetings and community processes, and the mission of the Library.

Annual General Fund (Budget) Support

	FY 22	FY 23	FY 24	FY25	FY 26	FY 27
Manager Proposal:	\$25,000	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000

Appendix I- O Solid Waste and Recycling

The Town Council is poised to approve a major investment in the Transfer Station and Recycling Programs to implement a Pay-As-You-Throw system. Given the much discussed pendency of these changes and related details, we will forgo further elaboration of this Reserve fund for the 2023-2027 CIP draft.

However, the reader is wise to note that the Town has recognized a future liability for closure, cover, and environmental monitoring of the landfill areas of the facility. While certainly not a fully engineered projection, the Town estimated in 2019 that the future liability cost of \$1,200,000 that might be spread over 30 years.

Additional information and projections on investments made to accommodate PAYT will be offered at a later date.

Annual General Fund (Budget) Support

	FY 22	FY 23	FY 24	FY25	FY 26	FY 27
Manager Proposal:	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000

Appendix I-P Town Buildings and Bridges

The Town Engineer is charged with inspecting and monitoring town buildings and bridges (less than 20 ft span) to assure that the Town reserves adequate resources to maintain all those assets in safe, accessible condition and are energy efficient and sustainably and prudently preserved for maximum public value. These buildings include (without limitation) the Town Hall, Log Cabin, YCS office trailer, East Main Street Community House, Cousins Island Community House, Knaub House on North Road, Town Garage, Old Meeting House, Yarmouth Public Safety Building (under construction), Yarmouth Fire-Rescue Training facilities and classrooms (at transfer station), Salt Shed, Transfer Station buildings, Parks Department Buildings (McCartney and East Elm) and Little League, Camp SOCI, West Main Street school buildings, Harbor Master Building (new), and cemetery garage and office as well as Merrill Memorial Library, pump stations and wastewater treatment structures. The Town Engineer is also available to advise Yarmouth School Department on its buildings and structures. Finally, this Reserve seeks to cover capital expenses for 12 pedestrian bridges and 2 vehicular bridges that are town responsibility.

The Buildings needs assessment and the capital investment plans can be reconciled (marginally with a little imagination). But the Bridges component will fall far short. This is due primarily (but not exclusively) to the need to replace the Davis Landing Bridge on East Main Street (passes over Pratts Brook Stream about ¼ mile northeasterly beyond the landfill entrance.). An initial cost of estimate of \$650,000 has been provided by MDOT—an estimate that is suspect to be too low. This bridge is in poor condition and requires significant work as detour routes would present a significant and unacceptable inconvenience.

<u>Annual General Fund (Budget) Support- Buildings</u>						
	FY 22	FY 23	FY 24	FY25	FY 26	FY 27
Manager Proposal:	\$37,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
<u>Annual General Fund (Budget) Support- Bridges</u>						
	FY 22	FY 23	FY 24	FY 25	FY26	FY 27
Manager Proposal:	\$36,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
<u>Annual General Fund (Budget) Support- Total</u>						
	FY 22	FY 23	FY 24	FY25	FY 26	FY 27
Manager Proposal:	\$73,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000

Appendix I-Q PACTS and MDOT Match Fund

The Town of Yarmouth is by Maine and Federal law a part of the Portland Area Comprehensive Transportation System (PACTS) which is organizationally now a subset of the Greater Portland Council of Governments (GPCOG). Certain regionally significant and federally designated roads which are a local responsibility are eligible for state and federal assistance funneled thru PACTS which in Yarmouth includes: Route 1, Route 88, Route 115 (Main Street) York and Schools Streets, Route 1, North Road and Gilman Road. The Town has no responsibility for the Interstate system or its on/off ramps, but the Town is otherwise responsible for all public highways. MDOT is responsible for all bridges in excess of a 20 ft span, but frequently the Town seeks to have MDOT bridge work “upgraded” accommodate Yarmouth’s aspirations and plans for pedestrian and bike travel—which usually requires the Town to pay for such “enhancements”. On occasion, MDOT will provide some level of grant assistance to help the town realize its complete streets vision.

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

- a) Being clear, proactive and adamant in articulating and advocating for its roadway design objectives.
- b) Being present, responsible, and thoughtful in the regional planning and priority processes. The major decision made a PACTS are through representative of the 15 member towns and cities. We have to be a constructive and supportive part of that work to succeed and gain the support of our peer towns and cities. Relationships, respect, restraint and responsibility matter.
- c) Being financially prepared. We need to have our match funds lined up before we need them. You gotta pay to play. Of late, we have had a significant additional advantage of available TIF funds that have provide the local match.

I can tell you with certainty and pride that Yarmouth has had great success in this arena since 2002 when we were folded into the PACTS organization because the Town staff and the citizen advisory volunteers have hit these marks consistently.

Annual General Fund (Budget) Support

	FY 22	FY 23	FY 24	FY 25	FY26	FY 27
Manager Proposal:	\$100,000	\$120,000	\$100,000	\$100,000	\$100,000	\$100,000

Appendix I-R Harbor Dredging

There is often little agreement on the right course of actions as relates to the Harbor navigational issues....but there is little dispute about the fact that it constantly fills with silt and mud that flows from upriver down to the tidal waters where it settles out and “shoals up” the navigational areas. Since before the Civil War, the river and harbor has required maintenance dredging to maintain its navigability---and hence a major part of its economic value to the community and region. We know that back in the 1860’s (or prior) the US Congress declared the Royal River as a federal navigational area and assigned to the Army Corps of Engineers the duty to maintain its navigability....subject to Congressional appropriations of funds. Therein lies the rub. Congress and the Corps have taken on more responsibilities than it can provide funds to fulfill. Yarmouth needs to be (and has been) proactive and dogged in seeking prioritization and funding from the Corps limited funds--- obviously at the expense of some other harbor, port, or navigational area. The Royal River is of central importance to Yarmouth Maine, but perhaps not the highest priority to the US Government if prioritization is based on total traffic, commercial trade, national defense industries, international trade, or similar metrics.

Timing is important. Unlike most transportation systems such as rails, bridges, roads, and airways, the river does not function as a network with alternate detour routes available. If shoaling is not addressed in a timely manner, it is difficult and eventually impossible to maintain the commercial and maritime trades and industries. For that reason, the Town needs to be nimble and prepared to use all available levers to advocate for maintenance dredging projects- or be prepared to do the work itself. The Dredge Maintenance Reserve is available to help the Town best position itself for a federal project appropriation. That positioning could include lobbying, environmental and engineering assessments and sediment testing, collaboration with other agencies and dredge projects, proactive upstream siltation management and control, coordination with other public objectives and commercial (private) dredge projects, and we even offered a local cost share partnership to try to leverage federal priority.

The Fund has had two sources:

- Appropriations through the annual budget (inconsistently) and
- Fees for private activity dredge materials disposal at the landfill area (episodic) and subject to MDEP approvals for “beneficial re-use” permits.

	<u>Annual General Fund (Budget) Support</u>					
	FY 22	FY 23	FY 24	FY 25	FY26	FY 27
Manager Proposal:	\$0	\$0	\$0	\$0	\$0	\$0

Appendix I-S Police Equipment

Yarmouth PD, like all police departments is reliant on technology, radio and phone, communications equipment, specialized police safety and accountability wear, investigatory equipment, weapons, traffic and speed monitoring devices, and station needs as well as cruisers with lightbars, sirens, radios etc. All this must be maintained, repaired and replaced periodically and some is not transferable from one officer to another.

So, in addition to cruiser replacement funding as detailed in Appendix I-F, the Town annually funds an appropriation to the Police Equipment Reserve. Funding for Cruisers is appropriated to the Police Equipment reserve and then transferred (by Council vote) to the Town Equipment Reserve Fund. When available, federal or other matching grant funds are solicited and used. On infrequent occasions, the Courts may award to the arresting or assisting law enforcement agency some portion of a criminal asset forfeiture.

Public Safety Radio System- It was hoped that the town would be able to replace its current older analog radio system with a new digital simulcast network as part of the new Public Safety Building project. That change would provide greater reach and reliability and reduce expensive (and occasionally dangerous) radio system failures. Unfortunately, that expense (now estimated at \$217,600) could not fit within the overall project and so separate funding is now being requested. We anticipate that the FCC will ultimately require a switch to digital format.

Annual General Fund (Budget) Support

	FY 22	FY 23*	FY 24	FY 25	FY26	FY 27
Manager Proposal:	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000

*does not include a one-time addition of \$70,000 for unheated storage facility

Appendix I-T Housing Support

In June 2006 the Town Meeting voted to establish a Housing Assistance Reserve Fund. While not a part of the vote, the impetus to place the Article before the voters was a new revenue stream from the lease of a cell tower space in 2005 to US Cellular. Upon establishment of the Reserve, the Town Council directed that all future lease payments (roughly \$32,000/yr) would be dedicated to the Housing Assistance Reserve. The Town Council has used the Reserve at various times to support a Low Income Home Energy Assistance Program (LIHEAP) supplemental program, to fund the initial STAY program, and to provide for a contract for the Southern Maine Agency on Aging (SMAA) to assist Yarmouth seniors with 'aging in place'.

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

The Town Council recently authorized assigning the lease to a 3rd party for a 99-year period in exchange for an upfront capital payment offered on a competitive proposal basis. With that, the Town Council directed that \$350,000 from the sale would be dedicated to the Housing Assistance Fund as a one-time capital boost.

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

Annual General Fund (Budget) Support

	FY 22*	FY 23	FY 24	FY 25	FY 26	FY 27
Manager Proposal:	\$0	\$0	\$0	\$0	\$0	\$0

*Plus \$350,000 from Cell Tower Lease assignment.

Appendix I-U Sidewalks

This reserve was created in 2017 by the Town Council as a subset of the Road Improvement Reserve to signal the Council's intent to increase the commitment to improving sidewalks and pedestrian ways throughout town. Otherwise funding for sidewalks simply competed with and was coordinated as part of other roadway projects or as part of a parks and trails project. The original intent was sincere but had the staying power of a New Year's Eve diet and exercise resolution. Initial Funding at \$12,000 was intended to gradually increase, but instead has steadily dwindled down to a nominal \$2500 in FY 21. This CIP calls for a baseline investment of at least \$30,000/year

Annual General Fund (Budget) Support

	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Manager Proposal:	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000

Appendix I-V STAY

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

STAY PROGRAM RESULTS FOR 2021: The deadline for applications under the STAY program was extended until July 30 this year. 152 applications were approved for a total of payments of \$122,670.

	2021	2020	2019	2018
AWARDS	152	129	124	111
TOTAL REFUNDS	\$122,670	\$96,272	\$78,686	\$74,199

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

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

Annual General Fund (Budget) Support

	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Manager Proposal:	\$100,000	\$125,000	\$128,000	\$128,000	\$128,000	\$128,000

Appendix I-W Environmental Health and Hazards Fund (aka the Browntail Moth Fund)

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

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

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

Note: The intent of this Article 4 is transfer \$100,000 from the Capital Reserve Account established by the Town Meeting in June 2019 and to use said \$100,000 to reduce the necessary property tax levy for the FY 20/21 budget.

A balance of \$100,000 remains in the fund which the Town Council could:

- a) Allow to remain to be available to address Brown Tail Moth or other environmental health concerns in the future.
- b) Reduce (transfer out) by some amount (up to \$100,000) for a budget strategy as was done in FY 21.
- c) Appropriate additional funds to hold for a future crisis.

Annual General Fund (Budget) Support

	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Manager Proposal:	\$0	\$0	\$0	\$0	\$0	\$0

Appendix I-X Economic Development Fund

The Economic Development Fund has not been included in the CIP in the past, and it is not intended that it be included here for any reason other than disclosure and understanding. The approval of the Economic Development Fund and the spending priorities of the Economic Development Advisory Board is independent of the annual budget and this CIP, but it is important to take note of the full range of public activities and investments.

A portion of the total tax base is “segregated and sheltered” from the General Fund which is then taxed at the same mil rate as the full tax base. Funds generated from the TIF tax base are dedicated to the Economic Development Fund (not the General Fund) and expenditures are approved by the Town Council with input from the Economic Development Advisory Board. The TIF fund generate about \$1million/year in funds dedicated to economic development. Some of the programs and projects that are eligible for application of TIF dollars can be used to alleviate tax efforts for the General Fund and help create and incentivize the communities investment in itself as a business and job creation locale.

This Appendix illustrates the global priorities and intentions of EDAB for use of the funds over time with indicators of Low, Medium, or High priority. Each year the EDAB and Town Council will arrive at an allocation plan and authorization for the next 1-year fiscal period. The enclosed global priorities summary was reviewed in the spring of 2021 and will be revised and updated annually as well.

Annual General Fund (Budget) Support

	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Manager Proposal:	\$0	\$0	\$0	\$0	\$0	\$0

Appendix Y- Cemeteries

The Town does not have a capital reserve account for its 5 cemeteries, although there are some Trust accounts which generate a small contribution to annual maintenance and care.

These funds alone are insufficient to cover basic maintenance expenses (mowing, raking, fence repair, tree trimming, road grading, etc.). Additional capital funds are needed for more significant projects such as storage buildings and vaults, erosion and land subsidence problems, major tree removals, perimeter fencing and gates, records storage and management, development and operation of expanded burial areas and memorial gardens, and cleaning and repairs to memorial stones (including those marking the graves of veterans).

Any appropriation would be included in the “operating” budget and not to the Capital Reserve.

Annual General Fund (Budget) Support

	FY 21	FY 22	FY 23	FY 24	FY25	FY 26
Manager Proposal:	\$0	\$0	\$0	\$0	\$0	\$0

Proposed New Capital Reserve Funds

Early in the CIP discussion process for the FY 23-27 CIP, a request was made for the consideration of establishing two new non-lapsing reserve funds:

Habitat Restoration Fund: With a funding request of \$50,000/year starting in FY 23

Climate Action Fund: With a funding request of \$35,000/year starting in FY 23.

APPENDIX II

DEBT AMORTIZATION SCHEDULES

Non-Education Debt: FY 22- FY 50

	Town Hall- 2002			Sewer Bonds (SRF)			Turf			Town Garage			Knaub Property		
	P	I	T	P	I	T	P	I	T	P	I	T	P	I	T
FY 22	86,000	2,150	88,150	112,152	9,773	121,925	170,000	16,125	186,125	65,000	81,363	146,363	20,000	30,403	50,403
FY 23	0	0	0	112,152	8,107	120,259	175,000	12,238	187,238	125,000	79,150	204,150	20,000	28,894	48,894
FY 24	0	0	0	112,154	6,441	118,595	180,000	7,800	187,800	140,000	75,838	215,838	25,000	27,169	52,169
FY 25	0	0	0	0	0	0	185,000	2,775	187,775	140,000	71,988	211,988	25,000	25,444	50,444
FY 26	0	0	0	0	0	0	0	0	0	140,000	67,788	207,788	25,000	23,719	48,719
FY 27	0	0	0	0	0	0	0	0	0	175,000	62,844	237,844	25,000	21,778	46,778
FY 28	0	0	0	0	0	0	0	0	0	200,000	56,500	256,500	25,000	19,622	44,622
FY 29	0	0	0	0	0	0	0	0	0	200,000	49,000	249,000	25,000	17,250	42,250
FY 30	0	0	0	0	0	0	0	0	0	225,000	40,500	265,500	30,000	14,663	44,663
FY 31	0	0	0	0	0	0	0	0	0	225,000	31,500	256,500	30,000	11,859	41,859
FY 32	0	0	0	0	0	0	0	0	0	225,000	22,500	247,500	30,000	8,841	38,841
FY 33	0	0	0	0	0	0	0	0	0	225,000	13,500	238,500	35,000	5,606	40,606
FY 34	0	0	0	0	0	0	0	0	0	225,000	4,500	229,500	35,000	1,941	36,941
FY 35	0	0	0	0	0	0	0	0	0			0			0
FY 36	0	0	0	0	0	0	0	0	0			0			0
FY 37	0	0	0	0	0	0	0	0	0			0			0
FY 38	0	0	0	0	0	0	0	0	0			0			0
FY 39	0	0	0	0	0	0	0	0	0			0			0
FY 40	0	0	0	0	0	0	0	0	0			0			0
FY 41	0	0	0	0	0	0	0	0	0			0			0
FY 42	0	0	0	0	0	0	0	0	0			0			0
FY 43	0	0	0	0	0	0	0	0	0			0			0
FY 44	0	0	0	0	0	0	0	0	0			0			0
FY 45	0	0	0	0	0	0	0	0	0			0			0
FY 46	0	0	0	0	0	0	0	0	0			0			0
FY 47	0	0	0	0	0	0	0	0	0			0			0
FY 48	0	0	0	0	0	0	0	0	0			0			0
FY 49	0	0	0	0	0	0	0	0	0			0			0
FY 50	0	0	0	0	0	0	0	0	0			0			0
FY 51	0	0	0	0	0	0	0	0	0			0			0
	86,000	2,150	88,150	336,458	24,321	360,779	710,000	38,938	748,938	2,310,000	656,969	2,966,969	350,000	237,188	587,188
	Roads, including Hillside			Library			2020 Roads			2020 Public Safety			TOTALS -Non School Debt		
	P	I	T	P	I	T	P	I	T	P	I	T	P	I	T
FY 22	0	122,500	122,500	75,000	45,350	120,350	9,470	33,452	42,922	18,571	208,623	227,194	556,193	549,738	1,105,932
FY 23	250,000	118,750	368,750	80,000	43,600	123,600	9,481	33,215	42,697	18,939	207,963	226,903	790,573	531,917	1,322,490
FY 24	250,000	111,250	361,250	80,000	41,600	121,600	9,459	32,742	42,201	18,963	207,016	225,979	815,576	509,855	1,325,431
FY 25	250,000	103,750	353,750	85,000	39,325	124,325	75,714	32,268	107,982	113,514	203,704	317,217	874,228	479,253	1,353,481
FY 26	250,000	93,750	343,750	90,000	36,700	126,700	75,862	30,139	106,001	208,214	195,661	403,875	789,076	447,756	1,236,832
FY 27	250,000	81,250	331,250	100,000	33,725	133,725	75,754	26,349	102,104	218,103	185,003	403,106	843,858	410,949	1,254,807
FY 28	250,000	68,750	318,750	100,000	30,350	130,350	80,599	22,559	103,158	227,263	173,869	401,131	882,862	371,649	1,254,512
FY 29	250,000	56,250	306,250	115,000	26,300	141,300	80,491	18,650	99,141	227,575	162,498	390,073	898,066	329,948	1,228,013
FY 30	250,000	45,000	295,000	115,000	21,700	136,700	85,361	15,830	101,191	236,737	154,441	391,178	942,098	292,134	1,234,232
FY 31	250,000	35,000	285,000	115,000	17,100	132,100	85,251	14,172	99,423	246,598	149,611	396,209	951,849	259,242	1,211,091
FY 32	250,000	25,000	275,000	115,000	12,500	127,500	90,122	11,613	101,735	255,754	142,027	397,780	965,876	222,480	1,188,356
FY 33	250,000	15,000	265,000	125,000	7,700	132,700	90,012	8,106	98,118	265,623	131,599	397,222	990,635	181,511	1,172,146
FY 34	250,000	5,000	255,000	130,000	2,600	132,600	90,118	4,953	95,071	274,773	122,165	396,938	1,004,891	141,159	1,146,050
FY 35	0	0	0	0	0	0	90,021	2,702	92,723	464,818	113,395	578,213	554,839	116,097	670,936
FY 36	0	0	0	0	0	0	0	900	900	473,795	104,009	577,804	473,795	104,909	578,704
FY 37	0	0	0	0	0	0	0	0	0	482,756	94,444	577,200	482,756	94,444	577,200
FY 38	0	0	0	0	0	0	0	0	0	492,917	84,687	577,603	492,917	84,687	577,603
FY 39	0	0	0	0	0	0	0	0	0	501,992	74,738	576,730	501,992	74,738	576,730
FY 40	0	0	0	0	0	0	0	0	0	512,143	64,596	576,739	512,143	64,596	576,739
FY 41	0	0	0	0	0	0	0	0	0	521,109	54,264	575,373	521,109	54,264	575,373
FY 42	0	0	0	0	0	0	0	0	0	531,145	43,077	574,222	531,145	43,077	574,222
FY 43	0	0	0	0	0	0	0	0	0	540,224	31,024	571,248	540,224	31,024	571,248
FY 44	0	0	0	0	0	0	0	0	0	549,307	18,767	568,074	549,307	18,767	568,074
FY 45	0	0	0	0	0	0	0	0	0	559,446	6,294	565,740	559,446	6,294	565,740
FY 46	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FY 47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FY 48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FY 49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FY 50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

**Education Debt
FY 22- FY 50**

	2000 Debt			2020 Debt			Total- Education		
	P	I	T	P	I	T	P	I	T
FY 22	1,004,000	25,100	1,029,100	111,429	1,382,925	1,494,354	1,115,429	1,408,025	2,523,454
FY 23	0	0	0	1,221,591	1,351,271	2,572,862	1,221,591	1,351,271	2,572,862
FY 24	0	0	0	1,251,556	1,289,443	2,540,998	1,251,556	1,289,443	2,540,998
FY 25	0	0	0	1,277,027	1,226,228	2,503,255	1,277,027	1,226,228	2,503,255
FY 26	0	0	0	1,306,071	1,161,651	2,467,722	1,306,071	1,161,651	2,467,722
FY 27	0	0	0	1,356,034	1,095,098	2,451,132	1,356,034	1,095,098	2,451,132
FY 28	0	0	0	1,391,983	1,026,397	2,418,381	1,391,983	1,026,397	2,418,381
FY 29	0	0	0	1,431,826	955,802	2,387,628	1,431,826	955,802	2,387,628
FY 30	0	0	0	1,467,772	905,329	2,373,101	1,467,772	905,329	2,373,101
FY 31	0	0	0	1,508,041	875,571	2,383,612	1,508,041	875,571	2,383,612
FY 32	0	0	0	1,543,995	829,610	2,373,605	1,543,995	829,610	2,373,605
FY 33	0	0	0	1,584,254	767,045	2,351,300	1,584,254	767,045	2,351,300
FY 34	0	0	0	1,620,215	711,057	2,331,272	1,620,215	711,057	2,331,272
FY 35	0	0	0	1,660,064	670,153	2,330,217	1,660,064	670,153	2,330,217
FY 36	0	0	0	1,696,184	636,591	2,332,775	1,696,184	636,591	2,332,775
FY 37	0	0	0	1,732,244	602,306	2,334,550	1,732,244	602,306	2,334,550
FY 38	0	0	0	1,782,083	567,163	2,349,247	1,782,083	567,163	2,349,247
FY 39	0	0	0	1,828,008	531,062	2,359,070	1,828,008	531,062	2,359,070
FY 40	0	0	0	1,877,857	494,004	2,371,861	1,877,857	494,004	2,371,861
FY 41	0	0	0	1,913,891	456,086	2,369,977	1,913,891	456,086	2,369,977
FY 42	0	0	0	1,953,855	414,966	2,368,821	1,953,855	414,966	2,368,821
FY 43	0	0	0	1,999,776	370,488	2,370,264	1,999,776	370,488	2,370,264
FY 44	0	0	0	2,045,693	324,977	2,370,670	2,045,693	324,977	2,370,670
FY 45	0	0	0	2,095,554	278,387	2,373,941	2,095,554	278,387	2,373,941
FY 46	0	0	0	2,150,000	230,625	2,380,625	2,150,000	230,625	2,380,625
FY 47	0	0	0	2,210,000	181,575	2,391,575	2,210,000	181,575	2,391,575
FY 48	0	0	0	2,265,000	131,231	2,396,231	2,265,000	131,231	2,396,231
FY 49	0	0	0	2,320,000	79,650	2,399,650	2,320,000	79,650	2,399,650
FY 50	0	0	0	2,380,000	26,775	2,406,775	2,380,000	26,775	2,406,775
	1,004,000	25,100	1,029,100	48,982,004	19,573,468	68,555,472	49,986,004	19,598,568	69,584,572

Town and School Debt Schedules Combined: FY 22 - FY 50

TOTALS -Non School Debt			Total School Debt			Combined Town and School			
P	I	T	P	I	T	P	I	T	
556,193	549,738	1,105,932	1,115,429	1,408,025	2,523,454	1,671,622	1,957,764	3,629,385	FY 22
790,573	531,917	1,322,490	1,221,591	1,351,271	2,572,862	2,012,164	1,883,188	3,895,352	FY 23
815,576	509,855	1,325,431	1,251,556	1,289,443	2,540,998	2,067,132	1,799,297	3,866,429	FY 24
874,228	479,253	1,353,481	1,277,027	1,226,228	2,503,255	2,151,255	1,705,481	3,856,736	FY 25
789,076	447,756	1,236,832	1,306,071	1,161,651	2,467,722	2,095,148	1,609,406	3,704,554	FY 26
843,858	410,949	1,254,807	1,356,034	1,095,098	2,451,132	2,199,892	1,506,047	3,705,939	FY 27
882,862	371,649	1,254,512	1,391,983	1,026,397	2,418,381	2,274,845	1,398,047	3,672,892	FY 28
898,066	329,948	1,228,013	1,431,826	955,802	2,387,628	2,329,891	1,285,750	3,615,641	FY 29
942,098	292,134	1,234,232	1,467,772	905,329	2,373,101	2,409,870	1,197,463	3,607,333	FY 30
951,849	259,242	1,211,091	1,508,041	875,571	2,383,612	2,459,890	1,134,812	3,594,703	FY 31
965,876	222,480	1,188,356	1,543,995	829,610	2,373,605	2,509,871	1,052,091	3,561,962	FY 32
990,635	181,511	1,172,146	1,584,254	767,045	2,351,300	2,574,890	948,556	3,523,446	FY 33
1,004,891	141,159	1,146,050	1,620,215	711,057	2,331,272	2,625,106	852,216	3,477,322	FY 34
554,839	116,097	670,936	1,660,064	670,153	2,330,217	2,214,903	786,250	3,001,153	FY 35
473,795	104,909	578,704	1,696,184	636,591	2,332,775	2,169,979	741,500	2,911,479	FY 36
482,756	94,444	577,200	1,732,244	602,306	2,334,550	2,215,000	696,750	2,911,750	FY 37
492,917	84,687	577,603	1,782,083	567,163	2,349,247	2,275,000	651,850	2,926,850	FY 38
501,992	74,738	576,730	1,828,008	531,062	2,359,070	2,330,000	605,800	2,935,800	FY 39
512,143	64,596	576,739	1,877,857	494,004	2,371,861	2,390,000	558,600	2,948,600	FY 40
521,109	54,264	575,373	1,913,891	456,086	2,369,977	2,435,000	510,350	2,945,350	FY 41
531,145	43,077	574,222	1,953,855	414,966	2,368,821	2,485,000	458,044	2,943,044	FY 42
540,224	31,024	571,248	1,999,776	370,488	2,370,264	2,540,000	401,513	2,941,513	FY 43
549,307	18,767	568,074	2,045,693	324,977	2,370,670	2,595,000	343,744	2,938,744	FY 44
559,446	6,294	565,740	2,095,554	278,387	2,373,941	2,655,000	284,681	2,939,681	FY 45
0	0	0	2,150,000	230,625	2,380,625	2,150,000	230,625	2,380,625	FY 46
0	0	0	2,210,000	181,575	2,391,575	2,210,000	181,575	2,391,575	FY 47
0	0	0	2,265,000	131,231	2,396,231	2,265,000	131,231	2,396,231	FY 48
0	0	0	2,320,000	79,650	2,399,650	2,320,000	79,650	2,399,650	FY 49
0	0	0	2,380,000	26,775	2,406,775	2,380,000	26,775	2,406,775	FY 50
		0	0	0	0	0	0	0	
17,025,454	5,420,488	22,445,942	49,986,004	19,598,568	69,584,572	67,011,458	25,019,056	92,030,514	

APPENDIX III

Supplemental Comments and Requests submitted by the public, boards and committees,
State agencies after October 1, 2020 (if any)

Record of Planning Board recommendation and vote(s)

Record of Town Council actions

**Summary of Proposed Annual Funding to the Various Capital Reserve Accounts
General Fund Appropriations and Transfers Only
(Dedicated Funding Streams such as Sewer and EMS Fees Additional)**

DRAFT 9-28-2021

NOTES:

SIGNIFICANT COSTS BEYOND FY 27 SHOULD BE CONSIDERED
FIRE EQUIPMENT DEBT REQUIRED
EQUIPMENT FUND- OUTFLOW EXCEEDS INFLOW Deficit by FY 23
WASTEWATER- Deficit forecast by FY 27
YCS- FORECAST limited to 4 years
MML- FORECAST limited to 3 years
HARBOR AND WATERFRONT- Prioritization needed.
POLICE EQUIPMENT- minor deficits identified
Municipal (Pedestrian) Bridges not listed, funded
Habitat Protection/Restoration fund proposed
Climate Action Fund proposed

Annual Budget Support Funds Only- to Capital Reserves (excludes dedicated sources)

	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
4001 Dam Maintenance	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$350,000
4002 Road Improvements	\$725,000	\$725,000	\$730,000	\$740,000	\$750,000	\$750,000	\$3,695,000
4003 Technology	\$82,000	\$82,000	\$82,000	\$82,000	\$82,000	\$82,000	\$410,000
4005 Historic Buildings	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
4006 Fire-Rescue Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4007 Equipment Fund	\$200,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	\$1,050,000
4008 Revaluation	\$35,000	\$55,000	\$130,000	\$130,000	\$100,000	\$45,000	\$460,000
4009 Wastewater	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4010 Cousins Island Dock	\$5,524	\$5,745	\$5,974	\$6,213	\$6,462	\$6,720	\$31,114
4011 Parks and Playgrounds	\$145,000	\$165,000	\$175,000	\$175,000	\$175,000	\$175,000	\$865,000
4012 Property Acquisitions	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
4013 Harbor and Waterfront	\$27,500	\$27,500	\$27,500	\$27,500	\$27,500	\$27,500	\$137,500
4014 Unemployment Reserve	\$12,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$30,000
4015 Merrill Memorial Library	\$25,000	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000	\$145,000
4016 Solid Waste	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$255,000
4017 Municipal Bldgs and Bridges	\$73,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$400,000
4018 MDOT/PACTS project matches	\$100,000	\$120,000	\$100,000	\$100,000	\$100,000	\$100,000	\$520,000
4019 Dredging	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4023 Police Equipment	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$450,000
4024 Housing Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4027 Sidewalk Improvements	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
4029 STAY Program	\$100,000	\$125,000	\$128,000	\$128,000	\$128,000	\$128,000	\$637,000
4030 Environmental Health (BTM)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TBD Habitat Protection/Restoration	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
TBD Climate Action Response	\$0	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$175,000
	\$1,776,024	\$1,982,245	\$2,060,474	\$2,070,713	\$2,050,962	\$1,996,220	\$10,160,614


4001 Dam Maintenance	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
Balance at 7/1	\$117,413	\$160,413	\$138,413	\$116,413	\$139,413	\$207,413	
Budget Appropriation/Transfer	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$350,000
Other Sources	\$30,000						
TOTAL	\$217,413	\$230,413	\$208,413	\$186,413	\$209,413	\$277,413	\$350,000
LESS:							
Phase 1 206 (local share)	\$55,000	\$0	\$0	\$0	\$0	\$0	\$0
Subsequent phases -Hypothetical		\$90,000	\$90,000	\$45,000			\$225,000
Maintenance/Repair	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$10,000
Total	\$57,000	\$92,000	\$92,000	\$47,000	\$2,000	\$2,000	\$235,000
Balance at 6/30	\$160,413	\$138,413	\$116,413	\$139,413	\$207,413	\$275,413	

4002 Road Improvements	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
Balance at 7/1	\$404,690	\$642,690	\$164,690	\$92,690	\$44,190	\$104,190	
Budget Appropriation /Transfer	\$725,000	\$725,000	\$730,000	\$740,000	\$750,000	\$750,000	
Other Sources	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	
TOTAL	\$1,204,690	\$1,442,690	\$969,690	\$907,690	\$869,190	\$929,190	\$0
LESS: (Road Reserve Funded Share Only)							
Public Works Facility Projects		\$22,000					
MDOT Project Matches (Reserve)	\$49,000						
Traffic Signals							
Special Projects Allowance	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000	
Reconstruction	\$20,000						
Rehabilitation Projects	\$310,000	\$365,000	\$140,000				
Shim, Overlay, Finish	\$120,000	\$828,000	\$674,000	\$800,500	\$702,000	\$767,000	
Total	\$562,000	\$1,278,000	\$877,000	\$863,500	\$765,000	\$830,000	
Balance at 6/30	\$642,690	\$164,690	\$92,690	\$44,190	\$104,190	\$99,190	

4003 Technology	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
Balance at 7/1	\$148,350	\$125,910	\$115,135	\$125,477	\$118,131	\$100,988	
Budget Appropriation/Transfer	\$82,000	\$82,000	\$82,000	\$82,000	\$82,000	\$82,000	\$410,000
Other Sources (Spectrum Franchise)	\$125,000	\$120,000	\$115,000	\$110,000	\$105,000	\$100,000	\$550,000
TOTAL	\$355,350	\$327,910	\$312,135	\$317,477	\$305,131	\$282,988	\$960,000
LESS:							
Cable TV Operations	\$20,000	\$30,000	\$30,000	\$30,000	\$35,000	\$35,000	
Internet and Web Fees	\$5,950	\$9,000	\$9,000	\$10,000	\$10,000	\$10,500	
PCs, Printers, Other Equip Replace.	\$16,800	\$26,200	\$21,000	\$12,900	\$20,000	\$13,000	
Servers and Equip Replacement	\$6,500	\$5,100	\$5,100	\$20,100	\$7,100	\$25,100	
MUNIS ASP	\$42,190	\$44,175	\$46,258	\$48,446	\$50,743	\$53,156	
Computer Software and Licenses	\$54,900	\$58,600	\$60,100	\$62,100	\$64,500	\$67,500	
Other Office Equipment	\$26,100	\$38,700	\$14,200	\$14,800	\$15,800	\$22,900	
Phone Systems	\$7,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	
IT Support Tech	\$50,000	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$229,440	\$212,775	\$186,658	\$199,346	\$204,143	\$228,156	
Balance at 6/30	\$125,910	\$115,135	\$125,477	\$118,131	\$100,988	\$54,832	

4005 Historic Buildings	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
Balance at 7/1	\$45,890	\$50,889	\$53,889	\$56,889	\$59,889	\$62,889	
Budget Appropriation /Transfer	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
Building Trust from VIS (4%)	\$0	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	
TOTAL	\$50,890	\$59,889	\$62,889	\$65,889	\$68,889	\$71,889	
LESS:							
Projects TBD	\$1	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	
Total	\$1	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	
Balance at 6/30	\$50,889	\$53,889	\$56,889	\$59,889	\$62,889	\$65,889	

4006 Fire-Rescue Equipment	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
Balance at 7/1	\$364,633	\$444,633	\$263,050	\$316,050	\$339,050	\$72,050	
Budget Appropriation/Transfer	\$0	\$0	\$0	\$0	\$0	\$0	
DEBT ISSUE				\$700,000		\$1,300,000	
Other Sources (EMS Fees)	\$80,000	\$100,000	\$100,000	\$100,000	\$120,000	\$120,000	
TOTAL	\$444,633	\$544,633	\$363,050	\$1,116,050	\$459,050	\$1,492,050	
LESS:							
Debt or Lease obligation (est.)				\$36,000	\$72,000	\$117,000	
Property Maint Equip/ mower/plow	\$12,500						
Replace Ambulance (#85)		\$240,000					
Thermal Imaging			\$7,500				
SCBA Bottles		\$7,000	\$7,500	\$7,500	\$8,000	\$8,000	
PPE (turnout gear)		\$23,583	\$24,500	\$24,500	\$24,500	\$31,000	
Radio Equipment		\$11,000	\$7,500	\$9,000	\$7,500	\$11,500	
Replace Engine 83				\$700,000			
Replace Ambulance (#86)					\$275,000		
Replace Tower Truck #84						\$1,300,000	
TOTAL	\$0	\$281,583	\$47,000	\$777,000	\$387,000	\$1,467,500	
Balance at 6/30	\$444,633	\$263,050	\$316,050	\$339,050	\$72,050	\$24,550	

4007 Equipment Fund	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
Balance at 7/1	\$129,910	\$76,910	(\$4,090)	(\$32,090)	(\$155,590)	(\$171,590)	
Budget Appropriation/Transfer	\$200,000	\$210,000	\$210,000	\$210,000	\$210,000	\$210,000	
Other Sources	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	
TOTAL	\$504,910	\$461,910	\$380,910	\$352,910	\$229,410	\$213,410	
LESS:							
Highways	\$345,000	\$195,000	\$150,000	\$350,000	\$213,500	\$195,000	
Parks	\$0	\$50,000	\$65,000	\$35,000	\$40,500	\$98,000	
Solid Waste	\$0	\$60,000	\$27,000	\$25,500	\$49,000	\$215,000	
Waste Water	\$45,000	\$85,000	\$55,000	\$60,000	\$60,000	\$60,000	
Police	\$38,000	\$76,000	\$78,000	\$38,000	\$38,000	\$76,000	
Harbor Master			\$38,000				
TOTAL	\$428,000	\$466,000	\$413,000	\$508,500	\$401,000	\$644,000	
Balance at 6/30	\$76,910	(\$4,090)	(\$32,090)	(\$155,590)	(\$171,590)	(\$430,590)	

4008 Property Revaluation	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
Balance at 7/1	\$6,024	\$41,023	\$96,023	\$226,023	\$106,023	\$6,023	
Budget Appropriation/Transfer	\$35,000	\$55,000	\$130,000	\$130,000	\$100,000	\$45,000	
Other Sources	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$41,024	\$96,023	\$226,023	\$356,023	\$206,023	\$51,023	
LESS:							
Revaluation Contract	\$1	\$0	\$0	\$250,000	\$200,000	\$25,000	
Total	\$1	\$0	\$0	\$250,000	\$200,000	\$25,000	
Balance at 6/30	\$41,023	\$96,023	\$226,023	\$106,023	\$6,023	\$26,023	

4009 Wastewater	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
Balance at 7/1	\$741,004	\$424,421	\$444,318	\$299,215	\$198,112	\$27,009	
Budget Appropriation/Transfer	\$0	\$0	\$0	\$0	\$0	\$0	
Misc Fees and Connection Permits	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	
Other Sources (fees)	\$400,000	\$450,000	\$500,000	\$550,000	\$600,000	\$650,000	
TOTAL	\$1,153,004	\$886,421	\$956,318	\$861,215	\$810,112	\$689,009	
LESS:							
Transfer To Equipment Fund		\$45,000	\$50,000	\$50,000	\$50,000	\$60,000	
I/I Roadwork Coordination		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	
Dewatering Lease (thru FY 29)		\$122,103	\$122,103	\$122,103	\$122,103	\$122,103	
Pump/Belts/Process Controls		\$0	\$10,000	\$10,000	\$10,000	\$10,000	
Aerator Upgrade				\$250,000			
Parallel Aeration Tank/Controls		\$150,000	\$0	\$106,000	\$106,000	\$106,000	
East Main St. Bridge - relocate Main						\$125,000	
Royal River Pump Station			\$350,000		\$370,000	\$370,000	
Harbor Pump Station						\$480,000	
Cousins Island Sand Filter						\$180,000	
Misc/Other projects		\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	
TOTAL	\$728,583	\$442,103	\$657,103	\$663,103	\$783,103	\$1,578,103	
Balance at 6/30	\$424,421	\$444,318	\$299,215	\$198,112	\$27,009	(\$889,094)	



4010 Cousins Island Wharf	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
Balance at 7/1	\$376,423	\$399,041	\$422,764	\$447,635	\$473,701	\$501,010	
Budget Appropriation/ Transfer	\$5,524	\$5,745	\$5,974	\$6,213	\$6,462	\$6,720	
Town of Chebeague Island	\$22,094	\$22,978	\$23,897	\$24,853	\$25,847	\$26,881	
Other Sources	\$0	\$0	\$0	\$0	\$0	\$0	
Total	\$404,041	\$427,764	\$452,635	\$478,701	\$506,010	\$534,611	
LESS:							
Maint. Repair Allowances	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
TOTAL	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
Balance at 6/30	\$399,041	\$422,764	\$447,635	\$473,701	\$501,010	\$529,611	

4011 Parks and Playgrounds	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
Balance at 7/1	\$270,027	\$179,027	\$34,027	\$4,027	\$114,027	\$173,027	
Budget Approp/Transfers	\$145,000	\$165,000	\$175,000	\$175,000	\$175,000	\$175,000	
Other Sources	\$4,000	\$157,000	\$240,000	\$100,000	\$4,000	\$4,000	
Total Revenues/Transfers/Balances	\$419,027	\$501,027	\$449,027	\$279,027	\$293,027	\$352,027	\$0
LESS:							
Tennis x2	\$110,000	\$0	\$65,000	\$0	\$15,000	TBD	\$190,000
<i>RRP Improvements</i>	\$80,000	\$279,000	\$210,000	\$0	\$0	TBD	\$569,000
wetland improvem.	\$0	\$0	\$5,000	\$5,000	\$5,000	TBD	\$15,000
Trail maintenance	\$0	\$15,000	\$20,000	\$20,000	\$20,000	TBD	\$75,000
Accessibility	\$0	\$0	\$5,000	\$5,000	\$5,000	TBD	\$15,000
RWP	\$0	\$18,000	\$15,000	\$0	\$0	TBD	\$33,000
Park Signage	\$0	\$20,000	\$20,000	\$20,000	\$0	TBD	\$60,000
Irrigation	\$0	\$0	\$0	\$65,000	\$25,000	TBD	\$90,000
<i>Playground at YES</i>	\$0	\$85,000	\$55,000	\$0	\$0	TBD	\$140,000
Equipment Fund Transfer	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	TBD	\$250,000
	\$240,000	\$467,000	\$445,000	\$165,000	\$120,000	\$0	
Balance at 6/30	\$179,027	\$34,027	\$4,027	\$114,027	\$173,027	\$352,027	
<u>OTHER SOURCES, REVENUES</u>							
FY 23		\$107,000					
FY 24			\$210,000				
FY 25				\$100,000			
FY23		\$15,000					
FY23		\$20,000					
FY23		\$15,000					
FY24			\$30,000				

4012 Property Acquisitions	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
Balance at 7/1	\$34,719	\$23,719	\$113,219	\$202,719	\$227,719	\$252,719	
Budget Appropriation	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
Transfer- Sale of History Center	\$9,000	\$64,500	\$64,500	\$0	\$0	\$0	
Impact Fees	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$43,719	\$113,219	\$202,719	\$227,719	\$252,719	\$277,719	
LESS:							
Cousins River Field and Marsh	\$20,000						
TOTAL	\$20,000						
Balance at 6/30	\$23,719	\$113,219	\$202,719	\$227,719	\$252,719	\$277,719	

4013 Harbor and Waterfront	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
Balance at 7/1	\$9,007	\$36,507	(\$194,393)	(\$296,394)	(\$305,895)	(\$288,396)	
Budget Appropriation/Transfer	\$27,500	\$27,500	\$27,500	\$27,500	\$27,500	\$27,500	
Other Sources	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$36,507	\$64,007	(\$166,893)	(\$268,894)	(\$278,395)	(\$260,896)	
LESS:							
<u>Town Landing- Royal River</u>							
Commercial Gear Float- Harbor		\$15,000	\$1	\$1	\$1	\$1	
Town Landing Paving		\$55,000					
Replace Concrete ramp blocking		\$75,000					
Parking Lot markings		\$600					
Pony docks in Harbor		\$15,000					
Extend Recreational Docks 40'		\$24,000					
Enlarge Parking Area at Town Landing			\$13,000				
Floating dinghy rack			\$3,500				
Commerical Dock Replacement				\$7,000			
<u>Littlejohn and Wharf Rd</u>							
Add one float each		\$30,000					
Pilings and Wharf Road (Dolphins)		\$12,000					
Extend Wharf at LJI				\$30,000			
<u>Madeleine Point</u>							
5 Additional Floats			\$90,000				
30 Additional Parking Spots			\$10,000				
Additional Public Share Dinghys			\$3,000				
Power/Lighting		\$6,000					
<u>Harbor Master</u>							
Flagpole		\$5,800					
Center Steps			\$10,000				
Replace Whaler with inflatable		\$5,000					
Patrol Boat Replacement (Transfer)		\$10,000	10000	10000	\$10,000	\$10,000	
Marine Patrol Truck- (Transfer)		\$5,000	5000	5000	\$5,000	\$5,000	
TOTAL	\$0	\$258,400	\$129,501	\$37,001	\$10,001	\$10,001	
Balance at 6/30	\$36,507	(\$194,393)	(\$296,394)	(\$305,895)	(\$288,396)	(\$270,897)	



4014 Unemployment Reserve	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
Balance at 7/1	\$2,844	\$8,844	\$7,844	\$6,844	\$6,344	\$5,844	
Budget Appropriation/Transfer	\$12,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	
Other Sources	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$14,844	\$14,844	\$13,844	\$12,844	\$12,344	\$11,844	
LESS:							
Benefit Payments	\$6,000	\$7,000	\$7,000	\$6,500	\$6,500	\$6,500	
TOTAL	\$6,000	\$7,000	\$7,000	\$6,500	\$6,500	\$6,500	
Balance at 6/30	\$8,844	\$7,844	\$6,844	\$6,344	\$5,844	\$5,344	

4015 Merrill Memorial Library	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
Balance at 6/30	\$48,901	\$47,901	\$61,001	\$66,251	\$73,251	\$103,251	
Budget Appropriation / Transfer	\$25,000	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000	
Other Sources	\$0	\$0	\$0	\$0	\$0	\$0	
Total	\$73,901	\$72,901	\$91,001	\$96,251	\$103,251	\$133,251	
LESS:	\$26,000						
Sprinkler Service 5 year inspection & service		\$2,400			TBD	TBD	
security system upgrade, add cameras		\$3,500			TBD	TBD	
Exterior masonry maintenance		\$6,000			TBD	TBD	
Exterior Wood trim rot/replace @ 3floor			\$3,000		TBD	TBD	
Network cage in mechanical room			\$1,500		TBD	TBD	
first floor bath and hall paint			\$4,000		TBD	TBD	
Box window interior, millwork and grilles			\$4,500		TBD	TBD	
replace telephone system			\$11,750		TBD	TBD	
concrete walks resurface				\$6,000	TBD	TBD	
brick walks reset				\$3,000	TBD	TBD	
2nd floor windows repair and paint				\$3,000	TBD	TBD	
shades and main entry solarium				\$7,000	TBD	TBD	
Main St entrance (wood) repair and paint				\$4,000	TBD	TBD	
TOTAL	\$26,000	\$11,900	\$24,750	\$23,000	\$0	\$0	
Balance at 6/30	\$47,901	\$61,001	\$66,251	\$73,251	\$103,251	\$133,251	

4016 Solid Waste and Recycling	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
Balance at 7/1	\$127,325	\$73,325	\$4,325	\$55,324	\$56,323	\$57,322	
Budget Appropriation/Transfer	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000	
Large Items Punch Cards	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
Pay Per Bag Revenues	\$0	\$120,000	\$240,000	\$240,000	\$240,000	\$240,000	
TOTAL	\$203,325	\$269,325	\$320,325	\$371,324	\$372,323	\$373,322	
LESS:							
Equipment Fund Transfer	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	
Transfer to Closure Fund	\$0	\$0	\$25,000	\$75,000	\$75,000	\$75,000	
Paving	\$0	\$25,000	\$1	\$1	\$1	\$1	
PAYT Lease Payment (Est)	\$110,000	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000	
TOTAL	\$130,000	\$265,000	\$265,001	\$315,001	\$315,001	\$315,001	
Balance at 6/30	\$73,325	\$4,325	\$55,324	\$56,323	\$57,322	\$58,321	

4017 Municipal Buildings and Bridges	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
Balance at 6/30	\$228,768	\$206,762	\$203,061	\$268,060	\$308,059	\$388,058	
Budget Approp./ Transfer=BLDGS	\$37,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	
Budget Approp./ Transfer=BRIDGES	\$36,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	
Other Sources	\$25,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	
Total	\$326,768	\$321,762	\$318,061	\$383,060	\$423,059	\$503,058	
LESS: Building Projects	\$120,000						
<u>Town Hall</u>							
Interior Painting		\$12,000	\$10,000				
Rear Parking Lot				\$75,000			
Front Parking Lot						\$100,000	
<u>East Main Community House</u>							
Parking lot paving overlay		\$6,700					
<u>Cousins Island Community House</u>							
Install Building Foundation		\$100,000					
<u>West Main Street Schools</u>							
West Wing Brick Tuckpointing			\$25,000				
West Wing Window Replacements					\$15,000		
East Wing Brick Tuckpointing			\$15,000				
East Wing Window Replacements					\$15,000		
Boiler House Window Replacement					\$5,000		

Municipal Buildings and Bridges (Con't)		FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
MML							
Log Cabin							
52 North Road							
Old Meeting House- Hillside							
Public Safety Building							
Fire Training Facility							
Fire Training Classroom (Portable)							
Public Works Garage							
Salt Shed							
Transfer Station Office/Recycling							
Transfer Station Compactor							
Transfer Station- attendant shelter							
Parks Building- McCartney							
Parks Storage- East Elm							
Parks- Little League							
Camp SOCI							
Harbormaster Office							
SUBTOTAL Buildings	\$120,000	\$118,700	\$50,000	\$75,000	\$35,000	\$100,000	
LESS: Bridge Projects							
TBD	\$1	\$1	\$1	\$1	\$1	\$1	
TBD	\$1						
TBD	\$1						
TBD	\$1						
TBD	\$1						
TBD	\$1						
SUBTOTAL Bridges	\$6	\$1	\$1	\$1	\$1	\$1	
TOTAL Expenses	\$120,006	\$118,701	\$50,001	\$75,001	\$35,001	\$100,001	
BALANCE at 6/30	\$206,762	\$203,061	\$268,060	\$308,059	\$388,058	\$403,057	

4023 Police Equipment	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
Balance at 7/1	\$21,298	\$16,298	(\$12,402)	(\$16,602)	(\$17,602)	(\$5,102)	
Budget Appropriation/Transfer	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	
Other Sources	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$111,298	\$106,298	\$77,598	\$73,398	\$72,398	\$84,898	
LESS:							
Mobile Data Terminal	\$0	\$11,200	\$5,600	\$0	\$0	\$0	
Transfer to Equipment Fund	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	
Cruiser Equipment		\$35,000	\$11,000	\$15,000	\$12,500	\$9,500	
Cruiser Video Equip		\$11,200	\$11,200	\$11,200	\$0	\$9,000	
Speed Detection		\$0	\$5,000	\$4,000	\$4,000	\$4,000	
Mobile Radios		\$3,600	\$3,600	\$3,600	\$3,600	\$0	
All Other	\$40,000	\$2,700	\$21,700	\$5,400	\$15,900	\$0	
TOTAL	\$95,000	\$118,700	\$94,200	\$91,000	\$77,500	\$77,500	
Balance at 6/30	\$16,298	(\$12,402)	(\$16,602)	(\$17,602)	(\$5,102)	\$7,398	

4024 Housing Support/Affordable	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
Balance at 7/1	\$85,918	\$435,917	\$435,916	\$435,915	\$435,914	\$435,913	
Budget Appropriation/Transfer	\$0	\$0	\$0	\$0	\$0	\$0	
Other Sources	\$350,000	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$435,918	\$435,917	\$435,916	\$435,915	\$435,914	\$435,913	
LESS:							
TBD	\$1	\$1	\$1	\$1	\$1	\$1	
Total	\$1	\$1	\$1	\$1	\$1	\$1	
Balance at 6/30	\$435,917	\$435,916	\$435,915	\$435,914	\$435,913	\$435,912	

4030 Environmental Health/Hazards	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
Balance at 7/1	\$100,688	\$100,687	\$100,686	\$100,685	\$100,684	\$100,683	
Budget Appropriation/Transfer	\$0	\$0	\$0	\$0	\$0	\$0	
Other Sources	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$100,688	\$100,687	\$100,686	\$100,685	\$100,684	\$100,683	
LESS:							
TBD	\$1	\$1	\$1	\$1	\$1	\$1	
	\$1	\$1	\$1	\$1	\$1	\$1	
Balance at 6/30	\$100,687	\$100,686	\$100,685	\$100,684	\$100,683	\$100,682	

TBD Habitat Protection/Restoration	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27	5 yr total
Balance at 7/1	\$0	\$0	\$49,999	\$99,999	\$149,999	\$199,999	
Budget Appropriation/Transfer	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	
Other Sources	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL	\$0	\$50,000	\$99,999	\$149,999	\$199,999	\$249,999	
LESS:							
TBD	\$0	\$1	\$1	\$1	\$1	\$1	
Total	\$0	\$1				\$1	
Balance at 6/30	\$0	\$49,999	\$99,999	\$149,999	\$199,999	\$249,998	

