

Summary of Appropriation Requests (from GF Budget)

Revised	10/4/2019	2018/19	Approved 2019/20	Budget Base 2020/21	Projected 2021/22	Projected 2022/23	Projected 2023/24	Projected 2024/25
Dam Inspection and Repairs		\$1,000	\$44,000	\$15,000	\$5,000	\$5,000	\$5,000	\$5,000
Road Maintenance		\$624,000	\$650,000	\$725,000	\$725,000	\$725,000	\$730,000	\$740,000
Road Maint- Road Striping (Subset)			\$39,000	\$39,000	\$39,000	\$39,000	\$42,000	\$42,000
From other sources		\$0	\$76,000	\$76,000	\$76,000	\$76,000	\$76,000	\$76,000
Sidewalks		\$10,000	\$5,000	\$10,000	\$30,000	\$30,000	\$30,000	\$30,000
Historic Bldg		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Fire-Rescue Equipment From Fees		\$160,000	\$160,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000
Fire-Rescue (additional)		\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Vehicles and Equipment (excluding Fire-Rescue)		\$160,000	\$160,000	\$170,000	\$190,000	\$190,000	\$210,000	\$210,000
Tax Revaluation		\$0	\$5,000	\$15,000	\$35,000	\$35,000	\$35,000	\$35,000
Sewer System		\$0	\$300,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
CI Dock (Yarmouth share)		\$5,092	\$5,107	\$5,311	\$5,524	\$5,745	\$5,975	\$6,214
CI Dock (Chebeague Share)		\$24,512	\$25,534	\$26,556	\$27,618	\$28,723	\$29,872	\$31,066
Parks and Playgrounds		\$95,000	\$110,000	\$130,000	\$130,000	\$135,000	\$135,000	\$135,000
Environmental Health/Hazards (BTM)		\$0	\$200,000	tbd	tbd	tbd	tbd	tbd
Property Acquisition		\$5,000	\$0	Impact Fees?	Impact Fees?	Impact Fees?	Impact Fees?	Impact Fees?
Harbor and Water Facilities		\$9,900	\$11,500	\$17,500	\$17,500	\$17,500	\$17,500	\$18,000
Dredging (local share)		\$0	\$20,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Unemployment Comp		\$6,000	\$6,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
Library Bldg		\$20,000	\$20,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Other Town Bldgs		\$13,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000
Pedestrian Bridges (Part of Bldgs)		\$10,000	\$39,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
MDOT projects (local match)		\$80,000	\$120,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Solid Waste Facility		\$30,000	\$15,000	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000
Approp for Stump Grinding			\$36,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000
Future Closure Liability Reserve (Punch Cards)		\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Technology Equipment Reserve		\$0	\$50,000	\$32,000	\$32,000	\$32,000	\$32,000	\$40,000
Cable TV Franchise Fee		\$0	\$130,000	\$122,000	\$122,000	\$120,000	\$118,000	\$115,000
Radio Communciations Upgrade		\$0	\$0	\$0	\$0	\$0	\$0	\$0
STAY PROGRAM		\$25,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
Transfer from Housing Reserve (Cell Tower)		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police equipment reserve		\$82,015	\$68,000	\$68,000	\$103,000	\$103,000	\$68,000	\$68,000
TOTAL		\$1,365,519	\$2,473,141	\$2,469,367	\$2,555,642	\$2,559,968	\$2,552,346	\$2,569,280

		\$1,751,607	\$1,684,811	\$1,770,024	\$1,775,245	\$1,768,475	\$1,787,214
Dam Inspection/Repairs	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Balance Start of FY		\$5,198	\$4,198	\$4,198	\$4,198	\$9,198	\$4,198
Misc revenues		\$0	\$0	\$0	\$0	\$0	\$0
Annual Appropriation/Transfer	\$1,000	\$44,000	\$15,000	\$5,000	\$5,000	\$5,000	\$5,000
Total Resources		\$49,198	\$19,198	\$9,198	\$9,198	\$14,198	\$9,198
Less Expenses/Transfers:							
Tree removals		(\$10,000)	(\$10,000)	\$0	\$0	(\$10,000)	\$0
Fish Ladder Maint/Repair		(\$35,000)	\$0	\$0	\$0	\$0	\$0
Inspection (2 dams each every 4 years)		\$0	(\$5,000)	(\$5,000)	\$0	\$0	(\$6,000)
Prior Year Carry Forward Projects		\$0	\$0	\$0	\$0	\$0	\$0
Special Projects (Match)		\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses/Transfers		(\$45,000)	(\$15,000)	(\$5,000)	\$0	(\$10,000)	(\$6,000)
Ending Balance	\$5,198	\$4,198	\$4,198	\$4,198	\$9,198	\$4,198	\$3,198

Funds are set aside for the Town to undertake periodic inspection and maintenance level repairs, this fund is not sized for major overhauls, dam removal or new fish ladders.

Road Maintenance	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Balance Start of FY		(\$62,017)	\$414,983	\$450,983	\$470,983	\$475,483	\$490,483
Approp/Transfer-Budget	\$624,000	\$650,000	\$725,000	\$725,000	\$725,000	\$730,000	\$740,000
Supplemental for Painting stripes		\$39,000	\$39,000	\$39,000	\$39,000	\$42,000	\$42,000
Other Sources		\$76,000	\$76,000	\$76,000	\$76,000	\$76,000	\$76,000
Less: Projects (See Roads Tab)		(\$288,000)	(\$804,000)	(\$820,000)	(\$835,500)	(\$833,000)	(\$848,000)
Ending Balance	(\$62,017)	\$414,983	\$450,983	\$470,983	\$475,483	\$490,483	\$500,483

Funds are appropriated to the capital reserve for road improvements and various public works projects, (such as drainage, intersection realignment, sidewalk and curbing replacement, etc) but are primarily used for pavement overlays and surface reconstruction.

* Starting in FY 19, a budget approp to transfer funds for road striping contracts was initiated to avoid funds lapse at 6/30. Replaces an operations budget line.

Sidewalks	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Bal Start of FY		\$137,100	\$6,105	\$1,105	\$6,105	\$6,105	\$6,105
Appropriation Transfer In	\$10,000	\$5,000	\$10,000	\$30,000	\$30,000	\$30,000	\$30,000
Total Resources		\$142,100	\$16,105	\$31,105	\$36,105	\$36,105	\$36,105
Less Expenditures and Transfers:							
Prior year projects carried forward:		(\$135,995)					
Less projects TBD		\$0	(\$15,000)	(\$25,000)	(\$30,000)	(\$30,000)	(\$30,000)
Ending Bal	\$137,100	\$6,105	\$1,105	\$6,105	\$6,105	\$6,105	\$6,105

TIF Funds will be used for the Bridge related projects (School St--\$70,000 incl. funds approved in July 2016) and then annually at \$30K for the Village and TIF District. This Plan calls for starting a \$20,000-\$30,000 effort annually outside the TIF District.

Historic Bldg	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Balance start of FY		\$35,787	\$40,787	\$45,787	\$2,787	\$7,787	\$12,787
Approp/Transfer- Budget	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Projects (Illustrative only)		\$0	\$0	(\$48,000)	\$0	\$0	\$0
Ending Balance	\$35,787	\$40,787	\$45,787	\$2,787	\$7,787	\$12,787	\$17,787

The Town has a partnership with the Village Improvement Society on this town-owned building. The VIS takes care of and manages the property and the Town makes the necessary capital investments to maintain the structural integrity and exterior condition of the building.

Fire-Rescue Equipment	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Beginning Balance (Est.)		\$370,254	\$336,114	\$130,748	\$289,292	\$214,709	\$366,709
Revenues (EMS Fees)	\$160,000	\$160,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000
Misc Other/Trade-ins		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Budget Appropriations		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL RESOURCES		\$550,254	\$536,114	\$330,748	\$489,292	\$414,709	\$566,709
Less: Expenses and Transfers:							
Prior year projects carried forward		(\$89,500)					
Radio Equipment		(\$15,000)	(\$5,000)	(\$12,000)	(\$4,000)	(\$9,000)	(\$9,000)
Protective Gear		(\$17,640)	(\$18,366)	(\$22,456)	(\$23,583)	(\$24,500)	(\$24,500)
SCBA Bottles		(\$7,000)	(\$7,000)	(\$7,000)	(\$7,000)	(\$7,000)	(\$7,000)
Thermal Imaging Camera		\$0	\$0	\$0	\$0	(\$7,500)	\$0
Engine # 83		\$0	(\$375,000)	\$0	\$0	\$0	\$0
Ambulance #85		\$0	\$0	\$0	(\$240,000)	\$0	\$0
Ambulance # 86 (\$245K in FY 26)		\$0	\$0	\$0	\$0	\$0	\$0
Engine #81		\$0	\$0	\$0	\$0	\$0	(\$700,000)
Tower #84 (\$1.3M FY 28)		\$0	\$0	\$0	\$0	\$0	\$0
Engine # 82 (\$TBD FY 33)		\$0	\$0	\$0	\$0	\$0	\$0
Fire Training Facility		(\$85,000)	\$0	\$0	\$0	\$0	\$0
New Station Outfitting		\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses and Transfers:	\$438,176	(\$214,140)	(\$405,366)	(\$41,456)	(\$274,583)	(\$48,000)	(\$740,500)
Year End Balance		\$336,114	\$130,748	\$289,292	\$214,709	\$366,709	(\$173,791)

PW Equipment	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Balance start of FY		\$629,327	\$458,927	\$369,427	\$414,427	\$526,427	\$633,927
Approp/Transfer- Budget	\$160,000	\$160,000	\$170,000	\$190,000	\$190,000	\$210,000	\$210,000
Wastewater transfer		\$50,000	\$48,000	\$48,000	\$48,000	\$48,000	\$50,000
Police Transfer		\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Parks Transfer		\$28,500	\$52,000	\$52,000	\$54,000	\$54,000	\$43,000
Solid Waste Transfer		\$45,000	\$42,000	\$45,000	\$45,000	\$50,000	\$55,000
ACO Transfer		\$3,500	\$0	\$0	\$0	\$0	\$0
Harbor Transfer		\$5,000	\$5,000	\$5,000	\$5,000	\$5,500	\$5,500
Total Resources		\$976,327	\$830,927	\$764,427	\$811,427	\$948,927	\$1,052,427
Less Expenses:							
Prior year purchases carry forward		(\$120,000)					
TS Truck		(\$45,000)					
PW Loader		(\$195,000)					
Accessory sidewalk plow		(\$20,000)					
Toro Mower		(\$55,000)					
Loader Tires/Rehab		(\$20,000)					
PD Vehicles		(\$55,000)					
Transfer Station Trailer		(\$7,400)					
Projects/ Purchases (illustrative) see Tab			(\$461,500)	(\$350,000)	(\$285,000)	(\$315,000)	(\$295,000)
Ending Balance	\$629,327	\$458,927	\$369,427	\$414,427	\$526,427	\$633,927	\$757,427

Funds are appropriated here, and other funds are appropriated and transferred here, to pay for major repairs and replacements to Yarmouth's "rolling stock" of Public Works trucks, earth moving and construction equipment, Parks Department mowers and trucks, police cruisers, Wastewater division vehicles, etc.

Funds appropriated to the Parks, sewer, Harbor, Solid Waste and for Police Vehicles and Equipment is transferred to this account, which in turn manages and acquires replacement vehicles as needed. The **appropriation amount shown** here is for PW equip only- additional sums are added from parks, wastewater, police, solid waste, and harbor. (excluded Fire-Rescue only).

Schedule of specific equipment replacements under separate tab

NOTE: This schedule includes a lease purchase (\$180,000) in FY 20 for the transfer station loader. (5 years at \$44,000/yr)

Tax Revaluation	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Balance start of FY		\$2,720	\$2,720	\$12,720	\$42,720	\$72,720	\$47,720
Appropriation		\$5,000	\$15,000	\$35,000	\$35,000	\$35,000	\$35,000
Total Resources							
Less Expenses and Transfers:							
Contract to CC		\$0	\$0	\$0	\$0	(\$55,000)	(\$75,000)
Other costs TBD		(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	-5000	(\$5,000)
Ending Balance	\$2,720	\$2,720	\$12,720	\$42,720	\$72,720	\$47,720	\$2,720

The Town Council may wish to identify a schedule/plan and appropriation level for funding a revaluation or table-top update in 4-6 years. (Circa FY 2021-23) rather than wait 12-15 years again.

Wastewater	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Beginning Bal		\$802,603	\$602,499	\$342,396	\$399,293	\$296,190	\$328,087
Dedicated User Fee Revenues		\$300,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
Includes Add'l Shift of \$50K Sewer Fees- If approved							
Other Revenues		\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Total Resources		\$1,114,603	\$964,499	\$704,396	\$761,293	\$658,190	\$690,087
Less Expenses and Transfers:							
Prior Year Projects Carried Forward		(\$168,001)					
Transfer to Equip Fund		(\$50,000)	(\$48,000)	(\$48,000)	(\$48,000)	(\$48,000)	(\$48,000)
Main St Line Replacement			(\$220,000)				
Engineering (Dewatering)		(\$72,000)	\$0	\$0	\$0	(\$25,000)	(\$25,000)
Dewatering (Lease-Purchases) last pymnt 7/2028		(\$122,103)	(\$122,103)	(\$122,103)	(\$122,103)	(\$122,103)	(\$122,103)
Steel Door Replacements		(\$30,000)					
Misc other small projects		(\$70,000)	(\$52,000)	(\$75,000)	(\$75,000)	(\$75,000)	(\$75,000)
I/I and Road Work coordination		\$0	\$0	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
Aeration Ditch Rehab		\$0	(\$170,000)		(\$170,000)		
Pumps/Belts and process/controls		\$0	(\$10,000)	(\$10,000)	\$0	(\$10,000)	(\$20,000)
Major projects (bridge relocation)		\$0	\$0	\$0	\$0	\$0	(\$125,000)
		(\$512,104)	(\$622,103)	(\$305,103)	(\$465,103)	(\$330,103)	(\$465,103)
SUBTOTAL	\$802,603	\$602,499	\$342,396	\$399,293	\$296,190	\$328,087	\$224,984
Harbor Pump Station- Debt					\$7,121,000	\$462,000/yr x 20	
Royal River Pump Station- Debt					\$4,600,000	\$298,000/yr x 20	
					DEBT SERVICE OR LEASE PURCHASE LIKELY NEED		



ALERT Project costs of several million \$
Not yet shown in funding!

Annual Sewer Billing generates approx \$900,000- the first \$300,000 to be dedicated to the Sewer Capital Reserve, the balance goes to the General Fund Revenues to offset property tax burdens. Suggested shift of \$50,000/yr starting FY 21
Major Future projects for pump station replacements and major force main A/C line replacements coming.

CI Dock (Yarmouth share)	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Balance- Start of FY	\$323,055	\$352,659	\$383,300	\$415,167	\$448,309	\$482,777	\$518,623
Annual Appropriation Yar	\$5,092	\$5,107	\$5,311	\$5,524	\$5,745	\$5,975	\$6,214
Contributions from Chebeague	\$24,512	\$25,534	\$26,556	\$27,618	\$28,723	\$29,872	\$31,066
TOTAL Resources	\$352,659	\$383,300	\$415,167	\$448,309	\$482,777	\$518,623	\$555,903
LESS Expenses and Transfers:							
Projects TBD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Balance end of year:	\$352,659	\$383,300	\$415,167	\$448,309	\$482,777	\$518,623	\$555,903

The Town of Yarmouth and the Town of Chebeague each contribute to a fund (20%- 80%) for depreciation repair/improvement to the Cousins Island Dock and Wharf head. The amount grows by 4% per year with the goal of funding 50% depreciation of the asset over 40 years (with a cost escalator built in to the replacement cost estimate). Funds may be withdrawn for any Wharfhead related project by consent of the two towns. Funds held and managed by Yarmouth.

Parks and Playgrounds	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Balance start of FY	\$30,000	\$125,201	\$75,806	\$806	\$26,806	\$66,806	\$54,806
Budget	\$95,000	\$110,000	\$130,000	\$130,000	\$135,000	\$135,000	\$135,000
Dog Park Fund Raisers	\$0	\$0	\$8,000	\$10,000	\$0	\$0	\$0
RRCT Contribution (Riverfront)	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0
LWCF Grant for tennis courts	\$0	\$0	\$0	\$132,500	\$0	\$0	\$0
Other Revenue/Donations	\$201	\$0	\$0	\$0	\$0	\$0	\$0
Total Resources:	\$125,201	\$235,201	\$228,806	\$273,306	\$161,806	\$201,806	\$189,806
Less Expenditures and Transfers							
Prior year projects carried forward:		(\$9,300)					
Eq Fund Transfer		(\$28,500)	(\$52,000)	(\$52,000)	(\$54,000)	(\$54,000)	(\$54,000)
Programming (Passenger) Van							
Conservation Lands (Trails)		(\$14,000)	(\$14,000)	(\$14,000)	(\$14,000)	(\$14,000)	(\$14,000)
Open Space Guide		\$0	(\$6,000)	\$0	\$0	\$0	\$0
Athletic Fields- Repairs/Improvements		\$0	\$0	\$0	\$0	\$0	\$0
Athletic Fields- New/Expansions							
Riverfront Woods Preserve		\$0	(\$30,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)
Village Run Sledding Hill							
Parks Parking lots and paved paths		\$0	(\$45,000)	(\$45,000)	\$0	\$0	\$0
Parks and Lands Accessibility ADA/AIP		\$0	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)
Beach Access		\$0	\$0	\$0	\$0	\$0	\$0
Outdoor BB Courts		(\$12,600)	\$0	\$0	\$0	\$0	\$0
Blake Pond work		(\$25,000)	\$0	(\$3,500)	\$0	\$0	(\$4,000)
Invasive Species Control		\$0	(\$4,000)	\$0	\$0	(\$4,000)	\$0
Tennis Court Repairs/Improvements		(\$50,000)	(\$50,000)	(\$75,000)	\$0	\$0	\$0
Playground Equipment and Upgrades		(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)
GIS Portal, Open Space App		\$0	\$0	(\$5,000)	\$0	\$0	\$0
Bog Bridges, wetland trail crossings		\$0	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)
Dog Park		\$0	(\$5,000)	(\$25,000)	\$0	\$0	\$0
River Barn (RRP) Replace		\$0	\$0	\$0	\$0	(\$50,000)	\$0
Gen'l Equip/Misc		(\$9,995)	(\$2,000)	(\$2,000)	(\$2,000)	\$0	\$0
Total Expenditures		(\$159,395)	(\$228,000)	(\$246,500)	(\$95,000)	(\$147,000)	(\$97,000)
End Bal	\$125,201	\$75,806	\$806	\$26,806	\$66,806	\$54,806	\$92,806
Other projects to consider:							

	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Property Acquisition							
Balance start of FY	\$104,326	\$109,326	\$21,926	\$21,926	\$21,926	\$21,926	\$21,926
Annual Approp- budget	\$5,000	\$0	Impact Fees?	Impact Fees?	Impact Fees?	Impact Fees?	Impact Fees?
Dedicated proceeds	\$0	tbd	tbd	tbd	tbd	tbd	tbd
Total Resources	\$109,326	\$109,326	\$21,926	\$21,926	\$21,926	\$21,926	\$21,926
Less Expenses and Transfers:							
Prior year projects carried forward:		(\$87,400)					
Acquisitions (TBD)		tbd	tbd	tbd	tbd	tbd	tbd
legal and professional fees							
Ending Balance	\$109,326	\$21,926	\$21,926	\$21,926	\$21,926	\$21,926	\$21,926

Funds may be reserved for the Town to acquire land, or rights in land, for a wide variety of municipal, to conservation and open space, public access, housing or similar public purposes. The Council has used dedicated proceeds of sale of properties in addition to or in lieu of direct appropriations.

	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Harbor and Water Facilities							
Balance start of FY	\$8,741	\$8,741	\$8,741	\$8,741	\$8,741	\$8,741	\$8,241
Annual Appropriation	\$9,900	\$11,500	\$17,500	\$17,500	\$17,500	\$17,500	\$18,000
Total Resources	\$9,900	\$20,241	\$26,241	\$26,241	\$26,241	\$26,241	\$26,241
Less Expenses and Transfers:							
Prior year projects carried forward:		\$0					
Lease on Boat (GSB)		\$0	\$0	\$0	\$0	\$0	\$0
Transfer to PW Equip (truck)		(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,500)	(\$5,500)
Floats, piers, other:		\$0	(\$12,500)	(\$12,500)	(\$12,500)	(\$12,500)	(\$14,000)
Harbor Master Bldg		(\$6,500)	Dev Fund	\$0	\$0	\$0	\$0
SHIP FUNDING if AVAILABLE				tbd			
end bal	\$8,741	\$8,741	\$8,741	\$8,741	\$8,741	\$8,241	\$6,741

This fund is distinct from the Dredging Reserve and is used for major repairs and replacements of the H.M. Boat, motor, trailer, (lease payments to Gorham SB), building, floats, docks, ramps, and parking areas, and for navigational and harbor (mooring area) management and location technology.

Funding for the Harbormaster Office at \$225,000 requires Reserve, TIF, GRANT, other, fundraising

Dredging (local share)	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Beginning Balance 7/1		\$101,709	\$126,709	\$175,709	\$195,709	\$245,709	\$295,709
Annual Appropriation	\$0	\$20,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Other fees (if any)		\$5,000	\$5,000	\$5,000	\$0	0	\$0
Expenditures (tbd)		\$0	(\$6,000)	(\$35,000)	\$0	\$0	(\$40,000)
EndingBalance	\$101,709	\$126,709	\$175,709	\$195,709	\$245,709	\$295,709	\$305,709

Traditionally, the maintenance dredging responsibility for dredging the Royal River mooring area and channel has fallen to the US Army Corps of Engineers and still rests with the Corps legally. However, the Corps faces a need to prioritize projects due to Federal budget constraints and neither has nor expects to have adequate funding to address concerns in the Royal River. The Town needs to find a way to make dredging the Royal River a higher Federal priority, or fund the project with local monies (in whole or in part), or accept the crippling damage of siltation on the navigability of the River. This fund is set up to reserve funds against leveraging Federal funds somehow, or undertaking the project (estimated cost of \$2.5MM) on our own.

Unemployment Comp	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Balance start of FY		\$245	\$2,245	\$3,645	\$4,745	\$5,645	\$5,845
Annual Approp.	\$6,000	\$6,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
Benefits Paid (TBD)		(\$4,000)	(\$6,600)	(\$6,900)	(\$7,100)	(\$7,800)	(\$8,000)
Ending Balance	\$245	\$2,245	\$3,645	\$4,745	\$5,645	\$5,845	\$5,845

This cost area is not a "capital" item at all, but use of the Reserve Fund approach allows the town to try to accumulate a cushion of funds that do not lapse at June 30, annually, to meet the legal obligations of paying unemployment compensation claims. The Town is a direct reimbursor to the State Unemployment Commission rather than purchase Unemployment Compensation insurance.

MINOR DEFICIT RISKS

Library Bldg	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Balance start of FY		\$37,230	\$37,230	\$39,230	\$44,230	\$39,230	\$24,230
Approp- Budget	\$20,000	\$20,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Other revenue sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Resources:		\$57,230	\$62,230	\$64,230	\$69,230	\$64,230	\$49,230
Less Expenditures and Transfers:							
Projects from prior year carried forward							
Minerva Part II							
Old Windows (1904)		(\$11,000)					
New Windows- Entry		(\$5,000)					
Furniture in AV and HOME		(\$4,000)					
Pave/stripe Parking lot			(\$23,000)				
Drainage							
TBD							
TBD				(\$20,000)			
TBD					(\$30,000)		
TBD						(\$40,000)	
TBD							(\$20,000)
TBD		\$0	\$0	\$0	\$0	\$0	\$0
Ending Bal	\$37,230	\$37,230	\$39,230	\$44,230	\$39,230	\$24,230	\$29,230

Other Town Bldgs	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Balance start of FY		\$115,553	\$584,525	\$630,197	\$611,369	\$572,764	\$516,694
Budget	\$13,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000	\$33,000
Budget for Bridges							
Dedicated Rents							
WMSS (net)	\$25,821	\$26,172	\$26,172	\$26,172	\$26,695	\$27,229	\$27,774
Knaub	\$1,677	tbd	tbd	tbd	tbd	tbd	tbd
Fire Training Facility Grant		\$443,800					
Other Rev (sale of assets)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL RESOURCES		\$618,525	\$643,697	\$689,369	\$671,064	\$632,994	\$577,468
Less Expenditures and Transfers:							
Prior Year Projects Carried Forward		(\$108,271)					
Town Hall Carpeting		\$0	(\$23,000)	\$0	\$0	\$0	\$0
Town Hall Interior Painting		\$0	\$0	(\$20,000)	\$0	\$0	\$0
Generator for TH		\$0	(\$70,000)	\$0	\$0	\$0	\$0
200 Main St Parking lot-rear		\$0	\$0	\$0	\$0	(\$75,000)	\$0
200 Main St Parking/drive- front		\$0	\$0	\$0	\$0	\$0	(\$100,000)
Log Cabin- Front Porch		\$0	\$0	\$0	\$0	\$0	\$0
WMSS Painting Exterior		\$0	(\$25,000)	\$0	\$0	\$0	\$0
WMSS Schools brickwork		\$0	\$0	\$0	(\$28,000)	\$0	\$0
WMSS Window Replacements		\$0	\$0	(\$22,000)	\$0	\$0	\$0
CI Community House- driveway		\$0	(\$5,000)	\$0	\$0	\$0	\$0
Fire Training Facility		\$0	(\$528,800)	\$0	\$0	\$0	\$0
CEMETERY BLDG		\$0	\$0	\$0	\$0	\$0	\$0
Capital Planning- Bldg Assessments contract		\$0	\$0	\$0	\$0	\$0	\$0
LED Lights		\$0	\$0	\$0	\$0	\$0	\$0
Taxes- WMSS		(\$6,000)					
Subtotal Building Expenditures		(\$114,271)	(\$651,800)	(\$42,000)	(\$28,000)	(\$75,000)	(\$100,000)

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List CF's

BRIDGES (Subset of Buildings)							
Beginning Balance		\$0	\$5,000	\$31,500	\$643,500	\$585,200	\$508,900
Budget Appropriation	\$10,000	\$39,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Other Sources	NEW DEBT	\$0	\$0	\$650,000	\$0	\$0	\$0
Total Available		\$39,000	\$45,000	\$721,500	\$683,500	\$625,200	\$548,900
Less Bridge Expenditures							
Dahlgren Bridge (BC)		\$0	\$0	\$0	\$0	(\$8,000)	\$0
Royal River Span (BC)		\$0	\$0	\$0	\$0	\$0	\$0
Royal River Park Path at Rte 1		\$0	\$0	\$0	\$0	(\$2,000)	\$0
Royal River Park at Middle Falls		\$0	(\$1,000)	(\$60,000)	\$0	\$0	\$0
East Elm at Sluiceway		TIF	\$0	\$0	\$0	\$0	\$0
Morski Bridge (PBP)		\$0	\$0	\$0	(\$20,000)	\$0	\$0
Kangaroo Bridge (PBP)		(\$3,000)	(\$5,000)	\$0	\$0	(\$10,000)	(\$10,000)
Skunk Trail Bridge (PBP)		\$0	\$0	\$0	\$0	\$0	\$0
Bear Trail Bridge (PBP)		\$0	\$0	\$0	\$0	\$0	\$0
Bear/Chipmunk Bridge (PBP)		\$0	\$0	\$0	\$0	\$0	\$0
Bear/CMP ROW (PBP)		\$0	\$0	\$0	\$0	\$0	\$0
Bear- North Bridge (PBP)		\$0	\$0	\$0	\$0	\$0	\$0
East Main Street (Davis Landing)		\$0	\$0	\$0	(\$75,300)	(\$75,300)	(\$75,300)
Minor Bridge Maintenance (Ped)		(\$6,000)	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)
ADA Bridge Repairs/Updates		(\$10,000)	(\$4,500)	\$0	\$0	\$0	\$0
3rd Party Bridge Inspection		(\$15,000)	\$0	(\$15,000)	\$0	(\$18,000)	\$0
TOTAL BRIDGE EXPENSES		(\$34,000)	(\$13,500)	(\$78,000)	(\$98,300)	(\$116,300)	(\$88,300)
ENDING SUBBALANCE- BRIDGES		\$5,000	\$31,500	\$643,500	\$585,200	\$508,900	\$460,600
TOTAL BRIDGES AND BUILDINGS							
End Bal	\$115,553	\$584,525	\$630,197	\$611,369	\$572,764	\$516,694	\$489,168

Similar to the Merrill Memorial Library reserve, this fund pays for capital upgrades at the Town Hall, YCS Public Works and transfer station buildings.

The incorporation of future bridge costs recognizes a major potential capital expense to be considered: Deficit forecast without major policy shift!

	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
MDOT projects (local match)							
Balance start of FY		\$378,140	\$7,680	\$107,680	\$207,680	\$307,680	\$407,680
Budget Approp	\$80,000	\$120,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Total Resources		\$498,140	\$107,680	\$207,680	\$307,680	\$407,680	\$507,680
Less Expenditures and Transfers:							
Prior Year projects carried forward:							
Gilman and Princes Point		(\$290,460)	\$0	\$0	\$0	\$0	\$0
Main St Overpass		TIF	\$0	\$0	\$0	\$0	\$0
Exit 17 Signalization		TIF	\$0	\$0	\$0	\$0	\$0
North Road MPI		\$0	\$0	\$0	\$0	\$0	\$0
W. Main (net of \$200K PACTS)		(\$200,000)	\$0	\$0	\$0	\$0	\$0
\$569,000 Less \$200,000 PACTS							
Less \$200,000 Bond Funds		Bonds					
Less \$69,000 TIF Downtown		TIF					
West Main - Bowdoin to Rainbow		\$0	Roads/Bonds	\$0	0	\$0	\$0
Beth Condon Extension to Rte 1 (local)		TBD		Dev Fund			
End Bal	\$378,140	\$7,680	\$107,680	\$207,680	\$307,680	\$407,680	\$507,680

This capital reserve allows the Town to reserve funds against future roadway projects which leverage and require a local match. Eligible roads include Routes 1, 88, and 115, Gilman Rd and Cousins St., North Road, the East Main St and York and School Street ramps. Funds might also be used for related matches for PACTS funded projects such as extension of the Beth Condon Pathway, locally requested enhancements on bridge replacement projects, and the like. Immediate concerns are the Rte 1/Main St bridge local shares, and the Exit 17 signalization. Also MDOT and PACTS 50/50 programs (Municipal Partnership Initiative--MPI)

	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Police equipment reserve							
Balance start of FY		\$29,997	\$13,057	\$11,057	\$49,557	\$15,557	\$15,557
Appropriation/Transfer to Reserve	\$82,015	\$68,000	\$68,000	\$103,000	\$103,000	\$68,000	\$68,000
total Resources		\$97,997	\$81,057	\$114,057	\$152,557	\$83,557	\$83,557
Less Expenditures and Transfers:							
Prior year projected carried forward		(\$14,940)	\$0	\$0	\$0	\$0	\$0
Transfer to PW Equip (Cruisers)		(\$55,000)	(\$55,000)	(\$55,000)	(\$55,000)	(\$55,000)	(\$55,000)
Related fit-up/switch costs		(\$5,000)	(\$5,000)	(\$2,500)	(\$5,000)	(\$3,000)	(\$5,000)
Cold Storage Building- new facility		\$0	\$0	\$0	(\$70,000)		
RADIO EQUIPMENT UPGRADE PROJECT***		\$0	TBD	\$0	\$0	\$0	\$0
Radios, MDTs, vests, guns, etc		(\$10,000)	(\$10,000)	(\$7,000)	(\$7,000)	(\$10,000)	(\$1,000)
Ending Balance	\$29,997	\$13,057	\$11,057	\$49,557	\$15,557	\$15,557	\$22,557

*** Estimated cost of \$235,000

BrownTail Moth Environmental Health/Hazards	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Balance start of FY	\$0	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$0
Budget Approp	\$0	\$200,000	tbd	tbd	tbd	tbd	tbd
Expenses	n/a	tbd	tbd	tbd	tbd	tbd	tbd
Ending Balance	\$ -	\$200,000	\$0	\$0	\$0	\$0	\$0

Technology	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Balance start of FY		\$198,113	\$106,013	\$260,013	\$414,013	\$566,013	\$716,013
Time Warner Cable Fee Pymt		\$130,000	\$122,000	\$122,000	\$120,000	\$118,000	\$115,000
Budget Appropriations (new)		\$50,000	\$32,000	\$32,000	\$32,000	\$32,000	\$40,000
Total Resources:		\$378,113	\$260,013	\$414,013	\$566,013	\$716,013	\$871,013
Less Expenditures and Transfers:							
Prior Year Projects Carried Forward		(\$20,000)					
CableTV Equipment and Operations		(\$60,000)					
PC Replacements		(\$27,000)					
MUNIS ASP		(\$38,500)					
Phone Systems		(\$30,000)					
Computer Maint/Servers		(\$78,600)					
Website and Internet Fees		(\$5,400)					
Other Equipment		(\$12,600)					
Ending Balance	\$198,113	\$106,013	\$260,013	\$414,013	\$566,013	\$716,013	\$871,013

Franchise Fee payments from Time-Warner Cable are dedicated to the Technology Reserve which is used to purchase, maintain, license, manage, and upgrade computer, phone, cable, data network printers and similar systems for the town. The fund also pays for all costs associated with the local Cable TV resource and the towns website.

CI Dock (Chebeague share)	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Balance start of FY		\$323,055	\$348,589	\$375,144	\$402,762	\$431,485	\$461,356
Fees from Chebeague	\$19,642	\$20,427	\$21,244	\$22,094	\$22,978	\$23,897	\$31,066
Fees From Yarmouth	\$5,092	\$5,107	\$5,311	\$5,524	\$5,745	\$5,975	\$6,214
Balance at Year End	\$323,055	\$348,589	\$375,144	\$402,762	\$431,485	\$461,356	\$498,636

The Town has a cooperative and contractual agreement with the Town of Chebeague for setting aside funds for future replacment or life extension projects at the Cousins Island dock which supports the ferry service to the Chebeague. This account represents the 80% share from Chebeague.

Solid Waste (landfill)	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Balance start of FY		\$96,782	\$3,582	\$9,582	\$12,582	\$15,582	\$13,582
Annual Appropriation to General Reserve	\$0	\$15,000	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000
Supplemental Approp for Stump Grinding	\$36,000	\$36,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000
Punch Card Fees Est	\$29,301	\$0	\$0	\$0	\$0	\$0	\$0
Total Resources:	\$65,301	\$147,782	\$90,582	\$96,582	\$99,582	\$102,582	\$100,582
Less Expenditures and Transfers:							
Prior Year projects carried forward		(\$39,700)					
Stump grinding		(\$36,000)	(\$39,000)	(\$39,000)	(\$39,000)	(\$39,000)	(\$40,000)
Transfer to Eq Reserve		(\$45,000)	(\$42,000)	(\$45,000)	(\$45,000)	(\$50,000)	(\$50,000)
Equipment Rehab		(\$2,500)					
Tablet		(\$1,000)					
Signage		(\$2,000)					
Facility Management		(\$3,000)					
Projects TBD		(\$15,000)	\$0	\$0	\$0	\$0	\$0
Ending Balance- TOTAL	\$96,782	\$3,582	\$9,582	\$12,582	\$15,582	\$13,582	\$10,582
NEW Segregated reserve balance							
Punch Card Dedication of Revenues (closure liability reserve)	\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Cumulative Balance against Closure Costs	\$0	\$30,000	\$60,000	\$90,000	\$120,000	\$150,000	\$180,000

Revenues generated from the sale of "punch cards" presented before disposing of bulky wastes, tires, metal, shingle, construction debris and the like are intended to be dedicated to the reserve to cover both "current" capital expenses and to reserve funds against future landfill closure and post closure monitoring expenses.

This policy has NOT allowed the Town to accumulate a reserve against the landfill closure costs, we need to adopt a new strategy which would be to set aside

* Starting in FY 19- a budget approp to transfer funds to the Landfill reserve for stump grinding - replaces an operating cost line item: to avoid year end lapse on schedules

	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Housing Support (cell tower)							
Balance start of FY		\$72,907	\$98,907	\$124,907	\$150,907	\$176,907	\$204,907
Fees from Cell Tower	\$31,321	\$26,000	\$26,000	\$26,000	\$26,000	\$28,000	\$28,000
SMAA		TBD	TBD	TBD	TBD	TBD	TBD
STAY Transfers		\$0	\$0	\$0	\$0	\$0	\$0
Ending Balance	\$72,907	\$98,907	\$124,907	\$150,907	\$176,907	\$204,907	\$232,907

The Town leases space (ground lease) to US Cellular for a tower next to the North Road Fire Station. The annual lease payments (approx \$26,000) are used to fund a Housing Assistance Reserve. In recent years, that fund supports a fuel assistance subsidy payment to low income Yarmouth residents who qualify for federal low income fuel income help known as the LIHEAP program. The town council has considered, but not accepted, offers for a buy-out of that future flow of cash...which in 2013 had a market value of approximately \$340,000. A start up fund transfer of \$35,000 is under consideration in order to fund a STAY program initiation in FY 17. Funding from the budget needed in subsequent years.

	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
STAY							
Balance start of FY		\$21,901	\$31,901	\$41,901	\$51,901	\$61,901	\$71,901
Budget Approp	\$25,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
Transfer from Housing Support (Cell)		\$0	\$0	\$0	\$0	\$0	\$0
Supplemental Approp.	\$75,000						
Senior Refunds (est)		(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)
Ending Balance	\$21,901	\$31,901	\$41,901	\$51,901	\$61,901	\$71,901	\$81,901

INTERNAL FUNDS RESERVES								
Economic Development Fund (Predates EDAB and TIFs)		<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
CLOSE OUT								
BALANCE REMAINING		\$54,099	\$54,099	\$0	\$0	\$0	\$0	\$0
Exit 17 Traffic Signal - Local Share			(\$54,099)	\$0	\$0	\$0	\$0	\$0
Ending Balance			\$0	\$0	\$0	\$0	\$0	\$0
Equipment and Vehicles Fund (Excluding Fire-Rescue)		<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Beginning Balance			\$286,000	\$126,500	\$43,000	\$5,000	\$51,500	\$176,500
Transfers In								
	Highways		\$160,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000
	Parks		\$28,500	\$52,000	\$52,000	\$54,000	\$54,000	\$54,000
	Landfill		\$45,000	\$42,000	\$45,000	\$45,000	\$50,000	\$50,000
	Wastewater		\$50,000	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000
	Police		\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
	Harbor Master		\$5,000	\$5,000	\$5,000	\$5,000	\$5,500	\$5,500
	ACO		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Total			\$634,500	\$513,500	\$433,000	\$397,000	\$449,000	\$574,000
Expenditures								
	Highways		(\$140,000)	(\$48,500)	(\$270,000)	(\$215,000)	(\$25,000)	(\$300,000)
	Parks		(\$55,000)	(\$160,000)	(\$85,000)	(\$85,000)	\$0	(\$5,000)
	Landfill		(\$240,000)	(\$215,500)	\$0	(\$8,500)	(\$8,500)	(\$25,500)
	Wastewater		\$0	(\$10,000)	\$0	\$0	(\$150,000)	(\$60,000)
	Police		(\$73,000)	(\$36,500)	(\$73,000)	(\$37,000)	(\$74,000)	(\$37,000)
	Harbor Master		\$0	\$0	\$0	\$0	\$0	(\$20,000)
	ACO		\$0	\$0	\$0	\$0	(\$15,000)	\$0
Total		\$286,000	(\$508,000)	(\$470,500)	(\$428,000)	(\$345,500)	(\$272,500)	(\$447,500)
Ending Balance			\$126,500	\$43,000	\$5,000	\$51,500	\$176,500	\$126,500