

Annual Operating Budget 2022-2023

DRAFT FY 23 Budget

Tuesday, April 5, 2022 Revisions
Original Draft Submitted 2-15-22

Yarmouth Town Council:

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

Nathaniel Tupper, Town Manager
Dawn Madden, Finance Director

4/3/2022

GENERAL FUND BUDGET -TAX RATE CALCULATION	2021-2022	2022-2023	\$ Change	% Change
MUNICIPAL	14,335,901	15,426,841	\$1,090,940	7.61%
EDUCATION (updated 4/3/22 to deduct \$340,000)	31,256,141	34,264,283	\$3,008,142	9.62%
Supplemental Education COVID Contingency	125,000	0	(\$125,000)	-100.00%
CUMBERLAND COUNTY	1,255,794	1,313,701	\$57,907	4.61%
TOTAL GENERAL FUND EXPENSES	46,972,836	51,004,825	\$4,031,989	8.58%
Municipal Revenues & Balances (Without BETE/HE)	(5,505,950)	(5,821,800)	(\$315,850)	5.74%
Education Revenues & Balances	(8,010,876)	(8,534,383)	(\$523,507)	6.53%
TOTAL GF REVENUES	(13,516,826)	(14,356,183)	(\$839,357)	6.21%
GENERAL FUND PROPERTY TAX	33,456,010	36,648,642	\$3,192,632	9.54%
Less State Reimbursements (B/H)	(794,731)	(845,016)	(\$50,285)	6.33%
NET GENERAL FUND PROPERTY TAX	32,661,279	35,803,626	\$3,142,347	9.62%
GENERAL FUND NET Tax Base	1,661,941,825	1,671,200,000	\$9,258,175	0.56%
Net rate	\$19.65	\$21.42	\$1.77	9.01%
Overlay	\$0.15	\$0.14	(\$0.01)	-6.67%
TAX RATE	\$19.80	\$21.56	\$1.76	8.89%



APPROPRIATIONS and Transfers SUMMARY

Draft Tuesday, April 5, 2022

DEPARTMENT	Budget 2020-2021	Budget 2021-2022	Budget 2022-2023	% Variance	\$ Variance
ADMINISTRATION	879,655	914,152	929,367	1.66%	\$15,216
INSURANCES	304,109	296,522	312,639	5.44%	\$16,117
BENEFITS	2,090,575	2,178,651	2,207,720	1.33%	\$29,069
TOWN BUILDINGS	175,465	154,018	154,109	0.06%	\$91
Gen'l Gov't Subtotal	3,449,804	3,543,344	3,603,835	1.71%	\$60,492
POLICE	1,245,709	1,269,004	1,339,960	5.59%	\$70,956
FIRE-RESCUE	730,669	777,094	858,961	10.53%	\$81,866
PUBLIC SAFETY BLDG	0	106,089	106,935	0.80%	\$846
DISPATCH	218,055	225,576	241,550	7.08%	\$15,974
HARBOR/WATER	72,817	84,946	112,896	32.90%	\$27,950
PUB. SAFETY-MIS	655,665	632,281	672,818	6.41%	\$40,537
P. Safety Subtotal	2,922,914	3,094,990	3,333,120	7.69%	\$238,130
HIGHWAYS	1,238,403	986,544	1,041,088	5.53%	\$54,543
SOLID WASTE	648,441	711,020	771,653	8.53%	\$60,632
WASTEWATER	858,424	848,232	948,094	11.77%	\$99,862
MECHANICAL	435,010	351,009	427,543	21.80%	\$76,534
TREES	28,000	45,000	70,000	55.56%	\$25,000
P. Works Subtotal	3,208,279	2,941,805	3,258,377	10.76%	\$316,572
GENL ASST	29,300	70,800	70,800	0.00%	\$0
AGENCIES	4,850	4,850	5,550	14.43%	\$700
Human Svcs Subtotal	34,150	75,650	76,350	0.93%	\$700
LIBRARY	564,685	529,791	571,811	7.93%	\$42,020
PARKS	501,653	508,974	550,130	8.09%	\$41,156
CEMETERIES	\$30,200	45,200	45,450	0.55%	\$250
COMM. DEV.	212,863	243,910	256,284	5.07%	\$12,374
PLANNING/DEV.	356,261	382,069	545,371	42.74%	\$163,302
P. Svcs Subtotal	1,665,662	1,709,944	1,969,046	15.15%	\$259,102
DEBT SERVICE	985,085	1,174,145	1,398,868	19.14%	\$224,723
CAPITAL RESERVE	899,211	1,796,023	1,787,245	-0.49%	(\$8,778)
Capital Subtotal	1,884,296	2,970,168	3,186,113	7.27%	\$215,945
MUNICIPAL	13,165,104	14,335,901	15,426,841	7.61%	\$1,090,940
COUNTY TAX	1,243,418	1,255,794	1,313,701	4.61%	\$57,907
EDUCATION	26,558,905	31,256,141	34,264,283	9.62%	\$3,008,142
Education Debt service	2,379,625	included	included		
TOTAL	43,347,052	46,847,836	51,004,825	8.87%	\$4,156,989
Article 3	450,000	125,000	0	-100.00%	(\$125,000)
GRAND TOTAL	43,797,052	46,972,836	51,004,825	8.58%	\$4,031,989

MUNICIPAL REVENUES

TOWN REVENUES:	2020-21	2021-22	2022-23	\$	%
	Actual	Budget	Draft Budget	Variance	Variance
EXCISE TAX-M.V.	2,350,788	2,335,000	2,260,000	(75,000)	-3.2%
EXCISE TAX-BOATS	29,320	25,000	28,000	3,000	12.0%
AGENT FEES	31,529	27,000	30,000	3,000	11.1%
PASSPORT FEES	0	0	0	-	
VITAL RECORDS FEES	7,225	8,500	7,100	(1,400)	-16.5%
BUSINESS LICENSES	1,300	1,700	1,300	(400)	-23.5%
NOTARY FEES	755	200	750	550	275.0%
CODE ENFORCEMENT PERMITS/FEES	294,781	200,000	295,000	95,000	47.5%
CONCEALED WEAPONS	395	600	400	(200)	-33.3%
ALARM PERMITS	3,970	4,800	4,000	(800)	-16.7%
PARKING TICKETS	1,475	2,100	1,500	(600)	-28.6%
COURT OFFICERS	89	2,300	500	(1,800)	-78.3%
INSURANCE REPORTS	627	1,200	600	(600)	-50.0%
PARAMEDIC SUPPORT (NY)	25,000	25,500	25,000	(500)	-2.0%
RESCUE BILLING	280,000	280,000	280,000	-	0.0%
MOORING FEES	60,147	54,000	65,000	11,000	20.4%
LAUNCH FEES	18,486	17,000	18,000	1,000	5.9%
SEASON PASSES	17,515	8,000	15,000	7,000	87.5%
OTHER REVENUE	10,588	87,000	12,000	(75,000)	-86.2%
LIBRARY FEES	0	0	0	-	
RECYCLING REVENUES	43,492	12,000	47,000	35,000	291.7%
INTEREST EARNINGS	14,007	28,000	7,000	(21,000)	-75.0%
TAX INTEREST/LIEN FEES	42,651	46,000	44,000	(2,000)	-4.3%
Sewer interest and lien fees	5,873	6,500	5,800	(700)	-10.8%
SOLAR PPA CREDITS	0	0	net	-	
PAYT BAG REVENUES	0	0	net	-	
GENERAL ASSISTANCE	49,792	29,050	30,000	950	3.3%
HOMESTEAD REIMBURSEMENTS	602,004	565,887	593,024	27,137	4.8%
SEWER FEES	646,673	745,000	595,000	(150,000)	-20.1%
TRANSFER STATION WINDOW STICKERS	76,346	12,000	12,000	-	0.0%
VETERANS REIMBURSEMENTS	6,767	7,000	6,200	(800)	-11.4%
STATE REVENUE SHAR.	960,605	990,000	1,250,000	260,000	26.3%
SNOWMOBILE REIMBURSEMENTS	735	500	650	150	30.0%
BETE REIMBURSEMENT	246,208	228,844	251,992	23,148	10.1%
MUNICIPAL SUBTOTAL	5,829,141	5,750,681	5,886,816	136,135	2.4%
BUDGETED USE OF SURPLUS	520,000	550,000	780,000	230,000	41.8%
Total (Non-Educational)	6,349,141	6,300,681	6,666,816	366,135	5.8%
SCHOOL REVENUES				-	
Rent, Agency, other revenues	34,271	6,000	6,000	-	0.0%
SCHOOL TUITION	346,198	332,436	299,436	(33,000)	-9.9%
Transfer :tax Stab. (or balance used)	500,000	305,000	150,000	(155,000)	-50.8%
Special COVID Article July 2020- unused		450,000	350,000	(100,000)	-22.2%
*EDUCATION State Funding	5,177,202	6,917,440	7,728,947	811,507	11.7%
Additional State Aid (Voc Ed)		0	0	-	
EDUCATION SUBTOTAL	6,057,671	8,010,876	8,534,383	523,507	6.5%
TOTAL	12,406,812	14,311,557	15,201,199	889,642	6.2%

MUNICIPAL EXPENDITURES

Tuesday, April 5, 2022 Revisions

		2019-20	2020-21	2021-22	2022-23	\$	%	
		Actual	Budget	Budget	Budget	Change	Change	
GENERAL GOVERNMENT								
1100	51011	Salaries and Wages	541,489	536,773	555,386	581,228	25,842	4.65%
1100	51012	Part-Time Wages	13,142	19,711	22,151	14,065	(8,085)	-36.50%
1100	51013	Overtime	16,826	11,000	12,000	12,000	-	0.00%
1100	51018	Town Council Stipends	7,000	7,000	7,000	7,000	-	0.00%
1100	51020	Volunteer Development	1,303	4,500	4,500	4,500	-	0.00%
1100	52024	Dues/Memberships	2,043	2,280	2,280	2,280	-	0.00%
1100	52026	Professional Development	2,339	8,350	8,350	8,350	-	0.00%
1100	52027	Supplies	15,887	15,100	15,100	15,100	-	0.00%
1100	52032	Telephone	3,907	4,400	4,400	4,400	-	0.00%
1100	52037	Auto Allowances/Mileage	1,610	2,000	2,000	2,000	-	0.00%
1100	52065	Audit	11,375	16,000	17,000	17,500	500	2.94%
1100	52067	Elections	26,121	11,600	14,000	14,000	-	0.00%
1100	52069	Annual Report	2,994	2,600	2,600	2,600	-	0.00%
1100	52070	Sewer Billing	8,517	11,500	11,500	11,500	-	0.00%
1100	52071	Postage	15,457	15,500	16,500	16,500	-	0.00%
1100	52073	Printing	1,747	2,200	2,200	2,200	-	0.00%
1100	52077	Advertising	1,874	1,800	5,000	6,500	1,500	30.00%
1100	52079	Legal and Professional	71,522	68,000	85,000	76,000	(9,000)	-10.59%
1100	52080	Contracted Services-Assessing	105,342	105,342	111,485	115,944	4,459	4.00%
1100	52081	Tax Maps	4,734	4,500	6,800	6,800	-	0.00%
1100	52083	Registry Service	2,636	3,500	2,900	2,900	-	0.00%
1100	53001	Gen Gov't Capital Outlays	2,671	26,000	6,000	6,000	-	0.00%
		SUB-TOTAL	860,533	879,655	914,152	929,367	15,216	1.66%
Insurances								
1110	52085	Property Insurance	33,588	41,196	46,287	46,287	-	0.00%
1110	52087	Automobile Insurance	36,032	39,592	40,920	43,375	2,455	6.00%
1110	52089	Workers' Compensation Insurance	151,672	182,123	168,117	181,778	13,662	8.13%
1110	52091	Liability Insurance	41,349	41,198	41,198	41,198	-	0.00%
		SUB-TOTAL	262,641	304,109	296,522	312,639	16,117	5.44%

MUNICIPAL EXPENDITURES

Tuesday, April 5, 2022 Revisions

		2019-20	2020-21	2021-22	2022-23	\$	%	
		Actual	Budget	Budget	Budget	Change	Change	
Employee Benefits								
1115	51101	Other Insurance Benefits	10,182	14,350	14,150	16,050	1,900	13.43%
1115	52093	Group Life Insurance	23,447	28,978	30,678	32,105	1,428	4.65%
1115	52095	Retirement Plans	411,078	433,361	458,673	474,862	16,188	3.53%
1115	52097	FICA	363,220	403,993	426,945	455,388	28,443	6.66%
1115	52099	Health & Dental Insurance	1,042,655	1,209,893	1,248,205	1,229,316	(18,890)	-1.51%
SUB-TOTAL			1,850,582	2,090,575	2,178,651	2,207,720	29,069	1.33%

Town Buildings

1120	52030	Fuel Oil/Propane	8,181	8,978	9,792	8,935	(857)	-8.75%
1120	52031	Power	16,076	23,000	15,200	15,200	-	0.00%
1120	52033	Water	2,035	2,350	2,350	2,460	110	4.68%
1120	52043	Building Repairs and Maintenance	28,019	35,004	34,538	34,894	356	1.03%
1120	52044	Furniture and Equipment	9,018	2,000	4,200	4,200	-	0.00%
1120	52047	Cleaning Services	53,665	53,500	53,500	54,000	500	0.93%
1120	52103	Grounds Maintenance	700	1,000	1,000	1,000	-	0.00%
1120	52105	East Main St. Community House	3,510	3,503	3,169	2,719	(450)	-14.20%
1120	52106	North Road House	3,264	6,500	6,000	1,000	(5,000)	-83.33%
1120	52107	CI Community House	745	1,000	1,050	1,100	50	4.76%
1120	52109	Old Baptist Meeting House	322	1,800	1,800	1,800	-	0.00%
1120	52111	Log Cabin	10,527	12,310	12,699	12,415	(284)	-2.23%
1120	52114	Masonic Hall (new)	4,890	4,520	8,721	14,386	5,665	64.96%
1120	53001	Capital Outlay	0	20,000	0	0	-	
SUB-TOTAL			140,952	175,465	154,018	154,109	91	0.06%

GENERAL GOVERNMENT SUMMARY

ADMINISTRATION	860,533	879,655	914,152	929,367	15,216	1.66%
INSURANCES	262,641	304,109	296,522	312,639	16,117	5.44%
EMPLOYEE BENEFITS	1,850,582	2,090,575	2,178,651	2,207,720	29,069	1.33%
TOWN BUILDINGS	140,952	175,465	154,018	154,109	91	0.06%
TOTAL GEN'L GOV'T	3,114,708	3,449,804	3,543,344	3,603,835	60,492	1.71%

MUNICIPAL EXPENDITURES

Tuesday, April 5, 2022 Revisions

		2019-20	2020-21	2021-22	2022-23	\$	%	
		Actual	Budget	Budget	Budget	Change	Change	
PUBLIC SAFETY								
Police Department								
1200	51011	Salaries and Wages	930,943	967,661	986,297	1,015,844	29,547	3.00%
1200	51012	Part-Time Wages	17,437	24,293	24,534	27,221	2,687	10.95%
1200	51013	Overtime	96,035	96,204	101,982	105,104	3,122	3.06%
1200	51014	Contract Incentives	4,900	12,000	12,000	12,000	-	0.00%
1200	51019	Uniform Cleaning	8,007	8,000	8,000	8,000	-	0.00%
1200	52021	Gas/Oil	17,449	22,440	20,000	43,800	23,800	119.00%
1200	52022	Vehicle Repairs and Maintenance	14,939	17,800	17,800	21,500	3,700	20.79%
1200	52023	Uniforms	10,017	15,100	15,100	16,550	1,450	9.60%
1200	52026	Professional Development	15,546	19,365	22,965	26,925	3,960	17.24%
1200	52027	Supplies	9,464	13,130	13,865	14,565	700	5.05%
1200	52032	Telephone	6,215	7,356	3,500	3,960	460	13.14%
1200	52119	Photo/Ammo/Print	7,730	10,980	11,180	11,305	125	1.12%
1200	52121	Radio Repairs	13,705	16,262	16,663	18,076	1,413	8.48%
1200	52122	Metro Regional Crime Lab	5,043	5,117	5,117	5,110	(7)	-0.14%
1200	53001	Police Capital Outlays	5,602	10,000	10,000	10,000	-	0.00%
		SUB-TOTAL	1,163,033	1,245,709	1,269,004	1,339,960	70,956	5.59%

Fire-Rescue Department

1210	51011	Salaries and Wages	218,343	320,529	339,694	381,011	41,316	12.16%
1210	51012	Part-Time Wages	69,128	95,000	100,000	110,000	10,000	10.00%
1210	51013	Overtime	1,227	0	5,000	7,500	2,500	50.00%
1210	51017	Stipends	3,450	4,000	4,000	4,000	-	0.00%
1210	51123	Paramedic	205,325	143,000	178,200	213,000	34,800	19.53%
1210	52021	Gas/Oil	15,877	20,000	15,000	20,350	5,350	35.67%
1210	52022	Vehicle Repairs & Maintenance	25,559	15,000	25,000	20,000	(5,000)	-20.00%
1210	52023	Uniforms	2,547	7,000	8,500	8,500	-	0.00%
1210	52024	Dues/Memberships	7,656	8,000	8,000	7,000	(1,000)	-12.50%
1210	52026	Professional Development	3,046	3,500	3,500	3,500	-	0.00%
1210	52027	Supplies	3,208	3,500	2,500	2,500	-	0.00%

MUNICIPAL EXPENDITURES

Tuesday, April 5, 2022 Revisions

		2019-20	2020-21	2021-22	2022-23	\$	%
		Actual	Budget	Budget	Budget	Change	Change
1210	52030 Fuel Oil/Propane	6,748	6,840	500	500	-	0.00%
1210	52031 Power	8,320	8,000	0	0	-	
1210	52032 Telephone	8,707	7,500	4,100	6,000	1,900	46.34%
1210	52033 Water	1,986	1,800	0	0	-	
1210	52037 Auto Allowances/Mileage	1,114	2,500	2,500	1,500	(1,000)	-40.00%
1210	52040 Equipment Repairs & Maintenance	15,437	15,000	15,000	16,000	1,000	6.67%
1210	52043 Building Repairs & Maintenance	16,459	5,000	0	0	-	
1210	52060 Miscellaneous	5,692	5,500	6,600	6,600	-	0.00%
1210	52125 Fire-Rescue Equipment	10,035	17,000	17,000	12,000	(5,000)	-29.41%
1210	52127 Schools/Meetings	7,359	10,000	10,000	7,000	(3,000)	-30.00%
1210	52129 Oxygen/Medical Supplies	36,653	22,000	22,000	22,000	-	0.00%
1210	53001 Fire-rescue Capital Outlays	35,057	10,000	10,000	10,000	-	0.00%
	SUB-TOTAL	708,933	730,669	777,094	858,961	81,866	10.53%

Public Safety Building

1220	52030 Fuel/Heating	0	0	19,530	14,035	(5,495)	-28.14%
1220	52031 Electricity			19,131	19,800	669	3.50%
1220	52032 Telephone / Internet	0	0	10,500	11,400	900	8.57%
1220	52033 Water	0	0	3,190	3,200	10	0.31%
1220	52043 Building Repair & Maintenance	0	0	17,720	20,725	3,005	16.96%
1220	52047 Cleaning Services & Consumables	0	0	28,398	29,400	1,002	3.53%
1220	52060 Miscellaneous Expenses	0	0	6,620	7,375	755	11.40%
1220	53001 Capital Outlay	0	0	1,000	1,000	-	0.00%
		0	0	106,089	106,935	846	0.80%

MUNICIPAL EXPENDITURES

Tuesday, April 5, 2022 Revisions

		2019-20	2020-21	2021-22	2022-23	\$	%	
		Actual	Budget	Budget	Budget	Change	Change	
Communications								
1240	52048	Contract Town of Falmouth	176,638	181,937	187,395	193,018	5,623	3.00%
1240	52060	Annual operating expenses	24,021	28,328	30,293	40,560	10,267	33.89%
1240	51012	Part-Time Wages	1,588	3,290	3,388	3,472	84	2.48%
1240	53001	Communications Capital Outlay	904	4,500	4,500	4,500	-	0.00%
SUB-TOTAL			203,151	218,055	225,576	241,550	15,974	7.08%

Harbor and Waterfront

1260	51011	Salaries and Wages	0	32,287	35,827	37,743	1,916	5.35%
1260	51012	Part-Time Wages	31,945	5,400	5,700	18,821	13,121	230.20%
1260	51013	Overtime	3,451	2,380	5,664	8,019	2,355	41.58%
1260	52021	Gas/Oil	1,966	2,730	2,784	5,658	2,874	103.23%
1260	52023	Uniforms	1,063	1,205	1,205	1,620	415	34.44%
1260	52026	Professional Development	671	1,700	1,900	2,200	300	15.79%
1260	52027	Supplies	831	1,525	1,550	1,875	325	20.97%
1260	52031	Power	582	2,448	1,704	1,800	96	5.63%
1260	52032	Telephone	1,300	2,268	2,292	2,220	(72)	-3.14%
1260	52041	Equip Repairs and Maintenance	2,484	3,000	3,000	4,000	1,000	33.33%
1260	52043	Building Maintenance	0	0	1,550	1,550	-	0.00%
1260	52047	Cleaning & Consumables	0	0	500	500	-	0.00%
1260	52048	Contracted Services	9,012	9,774	11,400	14,000	2,600	22.81%
1260	52060	Miscellaneous	181	400	1,270	1,890	620	48.82%
1260	52137	Boat Repairs	2,648	3,200	3,600	4,500	900	25.00%
1260	53001	Harbor Capital Outlays	4,369	4,500	5,000	6,500	1,500	30.00%
SUB-TOTAL			60,504	72,817	84,946	112,896	27,950	32.90%

MUNICIPAL EXPENDITURES

Tuesday, April 5, 2022 Revisions

		2019-20	2020-21	2021-22	2022-23	\$	%	
		Actual	Budget	Budget	Budget	Change	Change	
Public Safety								
1270	52139	Street Lights	107,562	108,700	83,800	70,728	(13,072)	-15.60%
1270	52141	Traffic Signals	8,003	11,200	13,100	13,100	-	0.00%
1270	52143	Canine Control	28,335	34,680	37,784	38,138	354	0.94%
1270	52145	Chebeague Parking	3,000	2,900	2,900	2,900	-	0.00%
1270	52147	Informational Signs	500	500	500	500	-	0.00%
1270	52149	Hydrant Rental	492,097	497,685	494,197	547,452	53,255	10.78%
		SUB-TOTAL	639,497	655,665	632,281	672,818	40,537	6.41%

PUBLIC SAFETY SUMMARY

POLICE	1,163,033	1,245,709	1,269,004	1,339,960	70,956	5.59%
FIRE/RESCUE	708,933	730,669	777,094	858,961	81,866	10.53%
PUBLIC SAFETY BUILDING	0	0	106,089	106,935	846	0.80%
COMMUNICATIONS	203,151	218,055	225,576	241,550	15,974	7.08%
HARBOR / WATERFRONT	60,504	72,817	84,946	112,896	27,950	32.90%
PUBLIC SAFETY-MISC.	639,497	655,665	632,281	672,818	40,537	6.41%
TOTAL PUBLIC SAFETY	2,775,117	2,922,914	3,094,990	3,333,120	238,130	7.69%

Public Works-Highways

1310	51011	Salaries and Wages	475,795	490,648	576,302	598,094	21,791	3.78%
1310	51012	Part-Time Wages	7,389	7,684	7,684	7,800	116	1.51%
1310	51013	Overtime	96,175	121,632	132,619	136,365	3,746	2.82%
1310	51014	Contract Incentives	3,028	4,150	4,150	5,250	1,100	26.51%
1310	52023	Uniforms	15,659	15,135	15,135	16,335	1,200	7.93%
1310	52026	Professional Development	382	1,800	1,800	1,800	-	0.00%
1310	52042	Equipment Rental/Contracted Services	48,570	65,140	65,140	84,730	19,590	30.07%
1310	52060	Miscellaneous	6,697	5,000	6,500	6,500	-	0.00%
1310	52151	Salt	130,712	142,414	142,414	142,414	-	0.00%
1310	52153	Sand	8,441	8,800	8,800	8,800	-	0.00%
1310	52155	Street Signs	7,237	6,000	6,000	7,500	1,500	25.00%
1310	52159	Road Patch	5,097	7,500	7,500	6,500	(1,000)	-13.33%
1310	52161	Gravel	4,249	4,000	4,000	4,000	-	0.00%
1310	52163	Storm Drains	4,734	3,000	3,000	3,000	-	0.00%
1310	52165	Minor Equipment	6,639	5,000	5,000	6,000	1,000	20.00%
1310	52167	Mailboxes	657	500	500	500	-	0.00%
"Poof"	52168	Technology new FY 23				5,500		
1310	53001	Capital outlays	0	0	0	0		
1310	52170	Paving (Contingent)	0	350,000	0	0		
		SUB-TOTAL	821,460	1,238,403	986,544	1,041,088	54,543	5.53%

MUNICIPAL EXPENDITURES

Tuesday, April 5, 2022 Revisions

		2019-20	2020-21	2021-22	2022-23	\$	%
		Actual	Budget	Budget	Budget	Change	Change
Public Works-Solid Waste							
1320	51011 Salaries and Wages	113,322	169,659	180,691	179,274	(1,418)	-0.78%
1320	51012 Part-Time Wages	64,609	28,430	59,709	64,561	4,852	8.13%
1320	51013 Overtime	39,801	21,999	28,659	30,291	1,632	5.69%
1320	51014 Contract Inventives	760	1,625	1,625	1,625	-	0.00%
1320	52021 Gas/Oil	6,304	7,680	6,839	12,955	6,116	89.43%
1320	52023 Uniforms	2,365	3,892	3,892	4,242	350	8.99%
1320	52026 Professional Development	0	1,000	1,000	1,000	-	0.00%
1320	52027 Supplies	2,369	1,100	1,500	1,725	225	15.00%
1320	52030 Fuel Oil/Propane	3,115	1,920	2,880	3,200	320	11.11%
1320	52031 Power	3,453	3,604	2,559	2,800	241	9.42%
1320	52032 Telephone	2,984	3,000	3,000	3,000	-	0.00%
1320	52033 Water	217	300	300	300	-	0.00%
1320	52040 Equipment Repairs and Maintenance	11,296	4,500	4,500	4,500	-	0.00%
1320	52043 Building Repairs and Maintenance	3,450	0	4,500	5,000	500	11.11%
1320	52060 Miscellaneous	4,074	4,000	4,000	4,500	500	12.50%
1320	52171 Tipping Fees/assessment- EcoMaine	178,741	189,260	190,880	199,080	8,200	4.30%
1320	52173 Tip Fee - CDD	54,875	61,870	69,644	70,364	720	1.03%
1320	52175 Well Testing	8,898	8,000	8,240	9,800	1,560	18.93%
1320	52181 Recycling/ hhw	6,483	10,000	10,000	10,000	-	0.00%
1320	52183 Composting	2,138	2,500	2,500	6,700	4,200	168.00%
1320	52185 Transportation	95,103	124,102	124,102	156,736	32,634	26.30%
	SUB-TOTAL	604,358	648,441	711,020	771,653	60,632	8.53%

MUNICIPAL EXPENDITURES

Tuesday, April 5, 2022 Revisions

		2019-20	2020-21	2021-22	2022-23	\$	%
		Actual	Budget	Budget	Budget	Change	Change
Public Works-Wastewater							
1330	51011 Salaries and Wages	416,963	421,683	425,042	396,964	(28,078)	-6.61%
1330	51012 Part-Time Wages	0	0	0	0	-	
1330	51013 Overtime	40,902	42,000	42,000	44,000	2,000	4.76%
1330	51014 Contract Incentives	6,379	6,300	6,500	6,750	250	3.85%
1330	52021 Gas/Oil	11,973	14,000	14,000	20,625	6,625	47.32%
1330	52022 Vehicle Repairs and Maintenance	15,856	17,500	18,000	18,000	-	0.00%
1330	52023 Uniforms	8,364	9,000	9,000	9,000	-	0.00%
1330	52026 Professional Development	1,728	4,500	4,500	5,500	1,000	22.22%
1330	52027 Supplies	4,021	4,500	5,000	5,600	600	12.00%
1330	52030 Fuel Oil/Propane	12,371	10,441	10,940	14,030	3,090	28.24%
1330	52031 Power	125,553	121,000	88,750	97,625	8,875	10.00%
1330	52032 Telephone	6,886	8,000	8,000	8,000	-	0.00%
1330	52033 Water	10,515	9,000	9,000	10,000	1,000	11.11%
1330	52041 Repairs and Maintenance	16,532	15,000	17,000	19,000	2,000	11.76%
1330	52042 Equipment Rental	2,684	2,500	2,500	2,500	-	0.00%
1330	52060 Miscellaneous	10,286	12,500	12,500	14,000	1,500	12.00%
1330	52187 Chemicals	41,977	29,000	30,000	40,000	10,000	33.33%
1330	52189 System Repairs	55,699	65,000	67,500	68,500	1,000	1.48%
1330	52191 Composting Bark/Landfill Disposal	40,468	50,000	50,000	98,000	48,000	96.00%
1330	52193 Lab Work	17,002	16,500	18,000	20,000	2,000	11.11%
1330	53001 Wastewater Capital Outlay	0	0	10,000	50,000	40,000	400.00%
	SUB-TOTAL	846,158	858,424	848,232	948,094	99,862	11.77%

MUNICIPAL EXPENDITURES

Tuesday, April 5, 2022 Revisions

		2019-20	2020-21	2021-22	2022-23	\$	%	
		Actual	Budget	Budget	Budget	Change	Change	
Public Works - Mechanical Maintenance								
1340	51011	Salaries and Wages	71,740	113,013	75,212	91,921	16,709	22.22%
1340	51013	Overtime	16,025	33,128	25,128	29,567	4,439	17.67%
1340	51014	Contract Incentives	4,166	4,400	4,400	4,400	-	0.00%
1340	52021	Gas/Oil	55,510	57,160	51,965	94,825	42,860	82.48%
1340	52022	Vehicle Repairs and Maintenance	33,670	35,000	35,000	38,500	3,500	10.00%
1340	52023	Uniforms	761	0	0	0	-	-
1340	52026	Professional Development	0	2,000	2,000	2,000	-	0.00%
1340	52027	Supplies	2,588	2,500	2,500	3,000	500	20.00%
1340	52030	Fuel Oil/Propane	11,897	13,585	13,539	11,485	(2,054)	-15.17%
1340	52031	Power	13,342	10,208	7,248	7,248	-	0.00%
1340	52032	Telephone	3,626	4,467	4,467	4,747	280	6.27%
1340	52033	Water	2,861	2,500	2,500	2,500	-	0.00%
1340	52043	Building Repairs and Maintenance	24,010	33,050	33,050	33,050	-	0.00%
1340	52060	Miscellaneous	10,079	8,000	8,000	8,800	800	10.00%
1340	52197	Tires	9,262	6,000	6,000	7,000	1,000	16.67%
1340	52199	Winter Maintenance	17,648	25,000	25,000	28,000	3,000	12.00%
1340	53001	PW Capital Outlay	43,311	85,000	55,000	60,500	5,500	10.00%
		SUBTOTAL	320,496	435,010	351,009	427,543	76,534	21.80%

Tree Care

1370	52201	Tree Care	32,955	28,000	45,000	70,000	25,000	55.56%
		SUB-TOTAL	32,955	28,000	45,000	70,000	25,000	55.56%

PUBLIC WORKS SUMMARY

HIGHWAYS	821,460	1,238,403	986,544	1,041,088	54,543	5.53%
SOLID WASTE	604,358	648,441	711,020	771,653	60,632	8.53%
WASTEWATER	846,158	858,424	848,232	948,094	99,862	11.77%
MECHANICAL MAINT.	320,496	435,010	351,009	427,543	76,534	21.80%
TREE CARE	32,955	28,000	45,000	70,000	25,000	55.56%
TOTAL PUBLIC WORKS	2,625,426	3,208,279	2,941,805	3,258,377	316,572	10.76%

MUNICIPAL EXPENDITURES

Tuesday, April 5, 2022 Revisions

		2019-20	2020-21	2021-22	2022-23	\$	%
		Actual	Budget	Budget	Budget	Change	Change
HEALTH & WELFARE							
General Assistance							
1400	52048 Contracted Services/ Part Time Admin	12,000	15,000	12,000	15,000	3,000	25.00%
1400	52203 Food	9,481	1,000	6,000	7,500	1,500	25.00%
1400	52205 Utilities and Heating Fuel	7,998	3,800	3,800	3,800	-	0.00%
1400	52207 Rent	43,492	8,500	48,000	42,000	(6,000)	-12.50%
1400	52209 Unclassified	5,350	1,000	1,000	2,500	1,500	150.00%
	SUB-TOTAL	78,321	29,300	70,800	70,800	-	0.00%

Human Service Agencies

1410	52211 Home Health Visiting Nurses	700	700	700	700	-	0.00%
1410	52212 Yarmouth CAN	0	0	0	0	-	
1410	52213 PROP nka Opportunity Alliance	2,500	2,500	2,500	2,500	-	0.00%
1410	52215 AREA AGENCY ON AGING	700	700	700	700	-	0.00%
1410	52217 REGIONAL TRANSPORTATION	700	700	700	1,400	700	100.00%
1410	52223 FAMILY CRISIS CENTER	250	250	250	250	-	0.00%
	SUB-TOTAL	4,850	4,850	4,850	5,550	700	14.43%

HEALTH AND WELFARE SUMMARY

GENERAL ASSISTANCE	78,321	29,300	70,800	70,800	-	0.00%
HUMAN SERVICE AGENCIES	4,850	4,850	4,850	5,550	700	14.43%
TOTAL HEALTH AND WELFARE	83,171	34,150	75,650	76,350	700	0.93%

MUNICIPAL EXPENDITURES

Tuesday, April 5, 2022 Revisions

		2019-20	2020-21	2021-22	2022-23	\$	%	
		Actual	Budget	Budget	Budget	Change	Change	
PUBLIC SERVICES								
Merrill Memorial Library								
1500	51011	Salaries and Wages	336,668	346,481	347,518	368,211	20,693	5.95%
1500	51012	Part-Time Wages	50,193	67,391	51,179	69,500	18,321	35.80%
1500	51013	Overtime	0	0	0	0	-	
1500	52026	Professional Development	918	2,000	2,000	2,000	-	0.00%
1500	52027	Supplies	9,153	10,500	10,500	11,000	500	4.76%
1500	52030	Fuel Oil/Propane	8,559	8,814	9,979	8,935	(1,044)	-10.46%
1500	52031	Power	14,568	16,500	11,715	11,715	-	0.00%
1500	52032	Telephone	2,063	2,000	2,100	2,100	-	0.00%
1500	52033	Water	2,285	1,500	2,300	2,300	-	0.00%
1500	52040	Equipment Repairs and Maintenance	559	2,500	2,500	3,000	500	20.00%
1500	52043	Building Repairs and Maintenance	23,360	26,000	26,000	28,000	2,000	7.69%
1500	52044	Furniture and Equipment	1,126	2,000	2,000	2,000	-	0.00%
1500	52047	Cleaning Services	560	3,000	3,000	3,000	-	0.00%
1500	52225	Adult Books	14,811	23,000	23,000	23,000	-	0.00%
1500	52227	Childrens Books	4,423	6,000	6,000	6,500	500	8.33%
1500	52229	Reference	1,189	2,000	2,000	2,000	-	0.00%
1500	52231	Periodicals	5,830	6,000	6,000	6,300	300	5.00%
1500	52233	Audio Visual	3,879	5,000	5,000	5,250	250	5.00%
1500	52235	Technology	13,526	14,000	17,000	17,000	-	0.00%
1500	53001	Capital Outlay	0	20,000	0	0	-	
		SUB-TOTAL	493,670	564,685	529,791	571,811	42,020	7.93%

MUNICIPAL EXPENDITURES

Tuesday, April 5, 2022 Revisions

		2019-20	2020-21	2021-22	2022-23	\$	%	
		Actual	Budget	Budget	Budget	Change	Change	
Parks								
1530	51011	Salaries and Wages	223,284	227,133	274,369	285,345	10,977	4.00%
1530	51012	Part-Time Wages	44,027	58,500	59,100	63,000	3,900	6.60%
1530	51013	Overtime	12,253	16,000	15,000	15,000	-	0.00%
1530	51014	Contract Incentives	700	800	800	800	-	0.00%
1530	52021	Gas/Oil	10,432	9,000	11,000	16,000	5,000	45.45%
1530	52023	Uniforms	2,108	3,000	2,400	3,000	600	25.00%
1530	52026	Professional Development	779	1,800	1,000	1,000	-	0.00%
1530	52027	Supplies	8,800	14,000	14,000	16,000	2,000	14.29%
1530	52030	Fuel Oil/Propane	2,662	3,220	3,421	2,985	(436)	-12.75%
1530	52031	Power	1,762	3,000	2,130	2,400	270	12.68%
1530	52032	Telephone	1,803	1,700	1,700	1,900	200	11.76%
1530	52033	Water	3,324	3,200	3,750	4,100	350	9.33%
1530	52037	Mileage	28	2,000	500	500	-	0.00%
1530	52040	Equipment Repairs & Maintenance	18,424	12,000	12,000	14,500	2,500	20.83%
1530	52042	Equipment Rental	6,835	9,500	10,000	10,000	-	0.00%
1530	52048	Contracted Services	30,696	28,000	30,000	35,000	5,000	16.67%
1530	52238	Athletic Field Maintenance	20,442	25,000	25,000	28,000	3,000	12.00%
1530	52239	Horticulture	764	1,800	1,800	2,600	800	44.44%
1530	52240	Conservation Land Maintenance	18,726	18,000	18,000	24,000	6,000	33.33%
1530	53001	Parks Capital Outlay	13,091	64,000	23,004	24,000	996	4.33%
		SUB-TOTAL	420,938	501,653	508,974	550,130	41,156	8.09%

Cemeteries

1560	52048	Contracted Services	25,770	26,700	41,700	41,700	-	0.00%
1560	52060	Miscellaneous	516	500	500	750	250	50.00%
1560	52113	Cousins Island Cemetary Appropriation	3,000	3,000	3,000	3,000	-	0.00%
		SUB-TOTAL	29,286	30,200	45,200	45,450	250	0.55%

Community Development

1570	52243	Community Services/Recreation	85,000	65,000	70,000	65,000	(5,000)	-7.14%
1570	52244	Historical Society	21,500	21,500	21,500	27,000	5,500	25.58%
1570	52245	Shellfish Conservation	7,500	7,000	7,000	7,000	-	0.00%
1570	52247	GPCOG	16,698	16,698	16,698	17,081	383	2.29%
1570	52249	Memorial Day	1,314	2,000	2,000	2,000	-	0.00%
1570	52251	MMA	12,191	12,191	12,550	12,783	233	1.86%
1570	52252	Aging In Place	6,240	6,240	33,740	34,750	1,010	2.99%
1570	52256	Metro Subsidy	34,510	77,934	76,122	86,170	10,048	13.20%
1570	52258	RRCT subsidy (partnership contribution)	4,300	4,300	4,300	4,500	200	4.65%
		SUB-TOTAL	189,253	212,863	243,910	256,284	12,374	5.07%

MUNICIPAL EXPENDITURES

Tuesday, April 5, 2022 Revisions

		2019-20	2020-21	2021-22	2022-23	\$	%
		Actual	Budget	Budget	Budget	Change	Change
Planning, Development and Engineering							
1580	51011 Salaries and Wages	242,459	257,181	265,402	305,876	40,474	15.25%
1580	51012 Part-Time Wages	28,777	19,632	19,161	57,208	38,047	198.56%
1580	51013 Overtime	0	0	0	0	-	
1580	52024 Dues/Memberships	14,144	19,220	18,860	18,860	-	0.00%
1580	52026 Professional Development	2,070	5,650	6,650	7,150	500	7.52%
1580	52027 Supplies	4,615	3,750	5,250	5,250	-	0.00%
1580	52032 Telephone	899	1,600	1,600	1,600	-	0.00%
1580	52037 Auto Allowances/Mileage	6,723	8,500	8,500	8,500	-	0.00%
1580	52075 Technology/Software	0	0	11,719	6,000	(5,719)	-48.80%
1580	52253 Zoning Board	55	450	450	450	-	0.00%
1580	52257 Special Projects (includes council directed projects)	13,551	20,000	24,200	112,200	88,000	363.64%
1580	52259 Planning Board	0	450	450	450	-	0.00%
1580	52261 Publications/Codes	797	750	750	750	-	0.00%
1580	52265 GIS		0	0	2,000	2,000	#DIV/0!
1580	52266 Stormwater Compliance	12,522	19,077	19,077	19,077	-	0.00%
SUB-TOTAL		326,613	356,261	382,069	545,371	163,302	42.74%

PUBLIC SERVICES SUMMARY

LIBRARY	493,670	564,685	529,791	571,811	42,020	7.93%
PARKS	420,938	501,653	508,974	550,130	41,156	8.09%
CEMETERIES	29,286	30,200	45,200	45,450	250	0.55%
COMMNTY DVLPMNT	189,253	212,863	243,910	256,284	12,374	5.07%
PLNNG/DVLPMT	326,613	356,261	382,069	545,371	163,302	42.74%
TOTAL PUBLIC SERVICES	1,459,760	1,665,662	1,709,944	1,969,046	259,102	15.15%

MUNICIPAL EXPENDITURES

Tuesday, April 5, 2022 Revisions

		2019-20	2020-21	2021-22	2022-23	\$	%	
		Actual	Budget	Budget	Budget	Change	Change	
CAPITAL PROGRAMS								
Debt Service								
1600	52267	Bond and Lease Principal Payments	813,238	567,459	595,284	840,409	245,125	41.18%
1600	52269	Bond and Lease Interest	364,237	399,126	560,361	539,959	(20,402)	-3.64%
1600	52271	TAN Interest	0	13,000	13,000	13,000	-	0.00%
1600	52273	Fees	766	5,500	5,500	5,500	-	0.00%
			1,178,241	985,085	1,174,145	1,398,868	224,723	19.14%

Capital Reserves

1800	53101	Fire-Rescue Equipment	0	0	0	Fees	-	
1800	53102	Public Works Equipment	160,000	155,000	200,000	210,000	10,000	5.00%
1800	53103	Road Improvements	689,000	250,000	725,000	675,000	(50,000)	-6.90%
1800	53104	Municipal Buildings	73,000	53,000	73,000	80,000	7,000	9.59%
1800	53105	Unemployment	6,000	8,000	12,000	6,000	(6,000)	-50.00%
1800	53106	Parks and Playgrounds	110,000	50,000	145,000	165,000	20,000	13.79%
1800	53107	Wastewater	net	net	net	Fees	-	
1800	53108	Tax Revaluation	5,000	0	35,000	25,000	(10,000)	-28.57%
1800	53109	Library Building	20,000	0	25,000	25,000	-	0.00%
1800	53110	Cousins Island Dock	5,107	5,311	5,523	5,745	222	4.02%
1800	53111	Historical Buildings	5,000	5,000	5,000	5,000	-	0.00%
1800	53112	MDOT Match funds	120,000	100,000	120,000	120,000	-	0.00%
1800	53120	Hillside	0	0	0	0	-	
1800	53113	Property Acquisitions	0	0	0	25,000	25,000	
1800	53114	Police Equipment	68,000	82,900	90,000	90,000	-	0.00%
1800	53115	Harbor and Waterfront	11,500	12,500	27,500	27,500	-	0.00%
1800	53116	Dredging	20,000	0	0	0	-	
1800	53117	Dam Inspections	44,000	2,000	70,000	70,000	-	0.00%
1800	53119	Septic System Subsidy	0	0	0	0	-	
1800	53122	Sidewalk Improvements	5,000	2,500	30,000	0	(30,000)	-100.00%
		New affordable housing reserve (2021)			0	0	-	
		New Climate Action (proposed for FY 23)				Sligo Lease	-	
		New Habitat Restoration (covered by dam reserve)				0	-	
1800	53124	Solid Waste Reserve	51,000	51,000	51,000	51,000	-	0.00%
1800	53125	Technology Reserve	50,000	2,000	82,000	82,000	-	0.00%
1800	53123	STAY Program	90,000	120,000	100,000	125,000	25,000	25.00%
		BROWN TAIL MOTH: (ART. 29 Up to \$200,000)	200,000	0	0	0	-	
		SUB-TOTAL	1,732,607	899,211	1,796,023	1,787,245	(8,778)	-0.49%

MUNICIPAL EXPENDITURES

Tuesday, April 5, 2022 Revisions

		2019-20	2020-21	2021-22	2022-23	\$	%
		Actual	Budget	Budget	Budget	Change	Change
CAPITAL PROGRAMS SUMMARY							
DEBT SERVICE		1,178,241	985,085	1,174,145	1,398,868	224,723	19.14%
CAPITAL RESERVES		1,732,607	899,211	1,796,023	1,787,245	(8,778)	-0.49%
TOTAL CAPITAL PROGRAMS		2,910,848	1,884,296	2,970,168	3,186,113	215,945	7.27%
MUNICIPAL TOTAL		12,969,030	13,165,104	14,335,901	15,426,841	1,090,940	7.61%
1850	54319 Cumberland County tax	1,173,006	1,243,418	1,255,794	1,313,701	57,907	4.61%
EDUCATION TOTAL		23,909,189	26,558,905	31,256,141	34,264,283	3,008,142	9.62%
Education Covid19 Special Ref			450,000	125,000	0	(125,000)	-100.00%
Education Debt Service		1,421,729	2,379,625	included	included	-	
GRAND TOTAL		39,472,954	43,797,052	46,972,836	51,004,825	4,031,989	8.58%
REVENUES (NON-TAX)		10,643,228	11,779,210	14,311,557	15,201,199	889,642	6.22%
PROPERTY TAXES		31,871,917	32,017,842	32,661,279	35,803,626	3,142,347	9.62%
TAX RATE		18.86	19.60	19.80	21.56	1.76	8.91%
TOTAL GENERAL GOVERNMENT		3,114,708	3,449,804	3,543,344	3,603,835	60,492	1.71%
TOTAL PUBLIC SAFETY		2,775,117	2,922,914	3,094,990	3,333,120	238,130	7.69%
TOTAL PUBLIC WORKS		2,625,426	3,208,279	2,941,805	3,258,377	316,572	10.76%
TOTAL HEALTH AND WELFARE		83,171	34,150	75,650	76,350	700	0.93%
TOTAL PUBLIC SERVICES		1,459,760	1,665,662	1,709,944	1,969,046	259,102	15.15%
TOTAL CAPITAL PROGRAMS		2,910,848	1,884,296	2,970,168	3,186,113	215,945	7.27%
COUNTY TOTAL		1,173,006	1,243,418	1,255,794	1,313,701	57,907	4.61%
EDUCATION (Includes Debt Service)		25,330,918	28,938,530	31,256,141	34,264,283	3,008,142	9.62%
SPECIAL ARTICLE - COVID		0	450,000	125,000	0	(125,000)	-100.00%
GRAND TOTAL		39,472,954	43,797,052	46,972,836	51,004,825	4,031,989	8.58%