

FY22

Budget

Town of Southwest Harbor

Revenues

		Actual FY18	Actual FY19	Budget FY20	Actual FY20	Budget FY21	YTD FY21	Budget FY22	\$ Difference	% Difference
1	Property Taxes									
2	405-110 Estimated Tax Commitment	7,090,729	7,561,856	7,784,110	7,561,856	8,069,925	8,054,095	8,232,904	162,979	2.0%
3	Administration									
4	405-120 Homestead Exemption	50,241	58,699	50,000	67,723	58,000	81,988	90,000	32,000	55.2%
5	405-130 BETE Exemption	505	1,675	1,000	1,725	1,700	1,703	1,500	-200	-11.8%
6	405-210 Acadia National Park	12,505	12,769	12,000	13,032	12,000	0	12,000	0	0.0%
7	405-220 Maine Coast Heritage Trust	1,797	1,797	1,700	1,797	1,700	0	1,700	0	0.0%
8	405-230 Housing Authority	12,345	11,022	10,000	10,690	10,000	13,027	10,000	0	0.0%
9	405-240 Tree Growth	2,267	2,287	2,200	2,161	2,200	2,049	2,200	0	0.0%
10	405-250 Veterans	1,818	1,620	1,600	1,633	1,600	1,606	1,600	0	0.0%
11	405-310 Cable Franchise Fees	35,009	37,811	28,000	40,053	32,000	19,043	36,000	4,000	12.5%
12	405-320 Copies	163	156	100	71	100	102	100	0	0.0%
13	405-330 Excise Tax - Boats	12,913	13,509	12,800	12,263	12,900	3,905	12,900	0	0.0%
14	405-340 Excise Tax - Vehicles	424,564	440,023	415,000	426,555	425,000	249,455	425,000	0	0.0%
15	405-345 Advertising	636	1,082	600	602	600	167	600	0	0.0%
16	405-350 Miscellaneous	725	5,179	4,000	7,676	4,400	6,260	4,400	0	0.0%
17	405-360 Registration Clerk Fees	8,447	8,207	8,000	9,277	8,000	5,873	8,000	0	0.0%
18	405-37(0/2) Dog Registration/Late Fees	631	762	500	588	700	96	700	0	0.0%
19	405-37(3-7) Clerk Fees	1,632	2,377	1,600	1,898	1,800	1,103	1,800	0	0.0%
20	405-410 Municipal Revenue Sharing	63,767	56,765	50,000	88,720	65,000	50,630	75,000	10,000	15.4%
21	405-51(0-1) Delinquent Tax Interest & Fees	23,008	20,268	18,000	32,878	19,000	188	19,000	0	0.0%
22	405-710 Interest Income	11,428	18,935	11,000	20,989	14,000	10,955	14,000	0	0.0%
23	405-715 Investment Income	0	0	24,300	0	40,000	0	40,000	0	0.0%
24	405-730 Rental Agreement	0	1	0	1	1	0	1	0	-
25	TBD Conservation Comm Reim	0	0	0	0	15,000	0	15,000	0	-
26	Contracted Services									
27	405-765 District Bond Payments	0	207,562	204,020	185,858	177,600	144,850	175,400	-2,200	-1.2%
28	405-764 WA/SW District RENTAL	0	7,200	7,200	7,200	7,200	0	7,200	0	0.0%
29	405-766 WA/SW District Reimbursemen	0	13,513	30,000	454	26,000	0	26,000	0	-
30	Assessing/Planning/Code									
31	410-310 Board Application Fees	400	945	500	555	500	600	500	0	0.0%
32	410-320 Building Permits	21,271	31,905	20,000	10,277	14,000	19,471	14,000	0	0.0%
33	410-330 Plumbing Fees	4,165	5,340	4,800	6,243	4,800	4,240	6,000	1,200	25.0%
34	General Assitance									
35	405-440 GA Reimbursements	0	0	0	0	0	0	0	0	-
36	Highway									
37	460-310 Road Opening Permits	1,862	979	200	4,233	300	175	300	0	0.0%
38	460-410 ME Local Roads-URIP	17,860	17,708	17,000	18,088	17,800	16,900	17,800	0	0.0%
39	Police									
40	475-310 Police Reports	630	380	300	530	300	110	300	0	0.0%
41	475-320 Police Misc.	422	34,588	700	3,557	700	20	700	0	0.0%
42	475-510 Parking Violations	6,665	4,922	3,000	4,260	4,000	890	4,000	0	0.0%
43	Dispatch									
44	480-610 Dispatch Services	44,000	44,000	44,000	44,000	44,000	0	44,000	0	0.0%
45	Fire									
46	Ambulance Space	0	0	0	0	0	0	2,400	2,400	-
47	Harbor									
48	490-310 Dingy Fees	240	460	200	250	200	300	200	0	0.0%
49	490-320 Commercial Ramp Permit fees	16,500	10,000	10,000	5,600	10,000	5,880	10,000	0	0.0%
50	490-330 Float Rentals	2,300	2,300	2,300	0	2,300	5,000	2,300	0	0.0%
51	490-340 Hoist Fees	11,700	12,375	11,000	10,025	12,000	9,020	12,000	0	0.0%
52	490-350 Mooring Fees	51,830	39,848	50,000	44,306	50,000	12,844	50,000	0	0.0%
53	490-360 Mooring Rental Fees	6,143	7,237	7,000	6,991	7,000	5,913	7,000	0	0.0%
54	490-370 Recreational Ramp Fees	674	2,467	4,000	8,251	4,000	5,380	4,000	0	0.0%
55	490-380 Shellfish Licenses	580	680	400	440	200	20	200	0	-
56	490-390 Hook Lot Parking	0	795	700	1,526	1,400	1,040	1,400	0	-
57	Total:	851,643	1,140,148	1,069,720	1,102,974	1,110,001	680,802	1,157,201	47,200	4.3%
58										
59	Appropriation Reductions									
60	803-00 Unassigned Fund Balance	0	0	150,000	0	150,000	150,000	152,500	2,500	-
61	220-01 Revenue Sharing Reserve	0	0	16,129	0	12,533	0	0	-12,533	-
62	Total:	0	0	166,129	0	162,533	150,000	152,500	-10,033	-
63										
64	Total Revenues and Fund Balances							1,309,701	Total Deductions	
65										
66										
67										
68										

Administration Expenses - 405

	Actual FY 18	Actual FY 19	Budget FY 20	Actual FY 20	Budget FY 21	YTD FY21	Budget FY 22	\$ Difference	% Difference
1 Personnel & Benefits									
2 1000-10 Salaries	161,007	221,604	227,769	222,917	233,340	-	246,234	12,894	6%
3 1000-20 FICA/MED	13,327	17,297	17,424	17,370	17,851	-	18,837	986	6%
4 1000-30 Health Insurance	32,821	55,402	55,502	50,243	59,744	-	67,926	8,182	14%
5 1000-40 401(k) Contributions	9,385	11,955	13,456	11,305	13,790	-	14,564	774	6%
6 1000-50 Income Protection	1,689	2,517	3,140	2,212	3,218	-	3,398	180	6%
7 1000-60 Worker's Comp	1,047	1,347	2,466	1,424	2,606	-	989	-1,617	-62%
8 1000-70 Board of Selectmen	10,500	10,500	10,500	10,500	10,500	5,243	10,500	0	0%
9 Professional Services									
10 2000-10 Audit	8,698	20,750	13,000	16,324	16,000	0	16,000	0	0%
11 2000-15 Town Report	386	612	900	261	900	0	900	0	0%
12 2000-30 Payroll Service	0	0	0	0	6,000	1,200	6,000	0	0%
13 2000-40 IT Services	3,733	914	3,500	568	3,500	1,681	3,500	0	0%
14 Utilities									
15 2010-20 Telephone	3,186	3,141	3,200	3,266	3,200	1,420	3,200	0	0%
16 Vehicle									
17 2030-15 Mileage Stipend	923	1,213	1,500	268	3,700	0	3,700	0	0%
18 Fees/Licenses									
19 2050-10 Bank Fees	-70	45	100	72	100	-40	100	0	0%
20 2050-20 Computer Licenses	12,725	18,602	17,000	16,384	19,000	18,631	19,000	0	0%
21 Dept/Office									
22 2060-10 Office Supplies	6,760	5,262	5,500	3,136	5,500	2,460	5,500	0	0%
23 2060-20 Office Equipment	4,901	6,083	5,200	6,359	5,400	4,043	5,400	0	0%
24 2060-40 Postage	3,106	3,780	6,300	4,363	6,300	3,537	6,300	0	0%
25 2060-70 Advertising	3,030	743	2,000	429	2,300	422	2,300	0	0%
26 2060-80 Subscriptions & Dues	7,874	9,193	7,900	9,605	9,200	2,544	9,200	0	0%
27 Filings									
28 2070-10 Liens	76	1,216	1,800	1,045	1,800	0	1,800	0	0%
29 2070-20 Discharges	2,299	1,300	1,000	950	1,000	399	1,000	0	0%
30 2070-30 Deeds	0	0	200	137	200	0	200	0	0%
31 Special/Annual									
32 2080-10 Holiday Celebrations	2,760	2,610	2,800	2,690	2,800	900	2,800	0	0%
33 2080-20 Elections/Town Mtg	3,616	2,318	3,800	2,096	3,800	1,001	3,800	0	0%
34 Misc.									
35 5000-20 Contingency	7,480	1,394	4,000	936	4,000	1,244	4,000	0	0%
36 TOTAL:	287,403	393,476	409,957	384,859	435,749	44,684	457,148	21,399	5%

CEO/LPI Expenses - 410

	Actual FY 18	Actual FY 19	Budget FY 20	Actual FY 20	Budget FY 21	YTD FY 21	Budget FY 22	\$ Difference	% Difference
Personnel & Benefits									
1000-10 Salaries	29,949	38,467	33,915	37,118	43,027	-	46,008	2,981	7%
1000-20 FICA/MED	2,687	3,180	2,595	2,839	3,292	-	3,520	228	7%
1000-40 401(k) Contributions	1,684	1,759	2,005	-	-	-	591	591	-
1000-50 Worker's Compensation	632	813	795	860	1,024	418	1,095	71	7%
Utilities									
2010-20 Telephone	704	543	600	331	600	163	400	-200	-33%
Vehicle									
2030-15 Vehicle Stipend	705	834	1,200	550	600	209	600	0	0%
Dept/Office									
2060-10 Office Supplies	384	311	200	148	200	100	200	0	0%
2060-40 Postage	312	348	400	322	400	129	400	0	0%
2060-70 Advertising	198	235	300	70	300	-	100	-200	-67%
TOTAL:	37,255	46,490	42,010	42,240	49,443	1,019	52,914	3,471	7%

Boards & Committees-415

	Actual FY 18	Actual FY 19	Budget FY 20	Actual FY 20	Budget FY 21	YTD FY 21	Budget FY 22	\$ Difference	% Difference
1 Board of Appeals	128	128	200	113	200	75	200	-	0%
2 Conservation Committee	34	34	200	-	675	242	3,175	2,500	370%
3 Harbor Committee	-	-	200	-	200	-	200	-	0%
4 Planning Board	484	484	400	427	500	453	1,000	500	100%
5 Warrant Committee	-	-	200	-	200	-	200	-	0%
6 SWH Historic Cemetery Committee	-	-	200	-	200	-	200	-	0%
7 TOTAL:	646	646	1,400	540	1,975	769	4,975	3,000	152%

Contracted Services - 420

	Actual FY 18	Actual FY 19	Budget FY 20	Actual FY 20	Budget FY 21	YTD FY 21	Budget FY 22	\$ Difference	% Difference
1 Utilities									
2	Emera	27,459	27,256	27,708	26,000	8,960	24,000	(2,000)	-8%
3	Water-Hydrant Rental	251,281	201,100	201,025	201,100	50,256	201,100	-	0%
4 Assessing									
5	Contracted Assessor	33,499	33,750	34,000	34,300	17,128	34,500	200	1%
6 Landscaping									
7	Parks/Cemeteries	7,649	9,123	3,222	10,000	7,445	10,000	-	0%
8 Municipal Solid Waste									
9	Recycling	23,260	21,769	8,728	-	-	-	-	-
10	Transfer Station	210,675	229,346	237,410	239,000	110,175	246,000	7,000	3%
11	Acadia Disposal District	3,024	602	2,957	3,200	3,131	3,500	300	9%
12	MRC	142,084	131,610	128,383	142,000	67,871	146,000	4,000	3%
13 TOTAL:		698,931	654,556	643,433	655,600	264,965	665,100	9,500	1%

Debt Service - 425

	Bond Series	Payoff Year	Balance 6/30/2021	Budget FY 20	Actual FY 20	Budget FY 21	Budget FY 22	\$ Difference	% Difference	Detail Page
1	Municipal Bonds									
2	Main Street Construction	2033	507,000	59,860	59,852	59,000	58,000	-1,000	-2%	
3	Main Street Construction	2035	599,302	43,050	43,044	43,100	43,100	0	0%	
4	Main Street Construction	2033	301,146	26,730	26,726	26,800	26,800	0	0%	
5	Fire Station	2030	528,000	61,700	61,698	60,900	60,800	-100	0%	
6	Ferrero Fire Truck	PAID	0	81,930	79,743	79,700	0	-79,700	-100%	
7	Wesley-Mansell Project	2030	926,375	105,800	107,018	105,700	105,700	0	0%	
8	Water Tank	2042	389,958	18,570	18,569	18,600	18,600	0	0%	
9	2018 Infrastructure GO	2038	1,358,123	121,860	121,860	120,300	118,700	-1,600	-1%	
10	2018 Infrastructure GO	2039	230,689	7,000	6,139	18,600	15,500	-3,100	-	
11	2018 DW and Lift Station	2050	822,440	9,400	0	40,700	31,900	-8,800	-22%	
12	2018 Infra CW Sewer	2050	194,623	1,100	0	8,200	8,200	0	0%	
13	Wastewater Treatment	2064	8,000,000	0	0	25,000	174,400	149,400	-	
14	TOTAL MUNICIPAL BONDS		13,857,656	537,000	524,648	606,600	661,700	55,100	9%	
15	Municipal Loans									
16	FD SCBA Equipment	N/A	54,570	28,620	28,618	28,700	28,700	0	-	
17	TOTAL MUNICIPAL LOANS		54,570	28,620	28,618	28,700	28,700	0	-	
18	Reimbursable Water/Sewer Bonds									
19	Re-fi Water Bonds	2027	282,693	90,090	90,088	65,000	63,900	-1,100	-2%	
20	Water Upgrade	2029	105,434	13,030	13,025	13,100	13,100	0	0%	
21	Water Upgrade	2029	188,199	23,250	23,249	23,300	23,300	0	0%	
22	Refi Sewer Bonds	2033	669,770	77,650	77,634	76,200	75,100	-1,100	-1%	
23	TOTAL WATER/SEWER BONDS		1,246,096	204,020	203,996	177,600	175,400	-2,200	-1%	
24	TOTAL:		15,158,322	769,640	757,262	812,900	865,800	52,900	7%	

Insurance Expenses - 430

	Actual FY 18	Actual FY 19	Budget FY 20	Actual FY 20	Budget FY 21	YTD FY 21	Budget FY 22	\$ Difference	% Difference
1 Auto	\$13,442	\$12,836	\$14,800	\$12,449	\$15,000	\$6,449	\$15,000	\$0	0%
2 Fidelity	\$851	\$851	\$900	\$851	\$900	\$426	\$1,000	\$100	11%
3 Property & Liability	\$13,587	\$20,172	\$15,000	\$14,327	\$15,100	\$9,963	\$20,000	\$4,900	32%
4 Public Officials	\$4,775	\$4,857	\$5,000	\$4,960	\$5,100	\$2,531	\$5,200	\$100	2%
5 Police Liability	\$5,691	\$0	\$6,200	\$5,320	\$6,300	\$0	\$6,300	\$0	0%
6 Fire Life Supplement	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200	\$1,200	-
7 TOTAL:	\$38,346	\$38,716	\$41,900	\$37,907	\$42,400	\$19,369	\$48,700	\$6,300	15%

Municipal Building Expenses - 435

		Actual FY 18	Actual FY 19	Budget FY 20	Actual FY 20	Budget FY 21	YTD FY 21	Budget FY 22	\$ Difference	%
1	Personnel & Benefits									
2	Salaries	1,038	825	4,769	2,240	4,912	-	5,058	146	3%
3	FICA/MED	874	34	365	16	376	-	387	11	3%
4	Worker's Comp	66	85	207	90	213	44	191	-22	-10%
5	Utilities									
6	Electricity	12,241	11,371	12,000	8,818	9,000	3,572	8,800	-200	-2%
7	Fuel Oil	4,358	6,387	4,200	3,822	6,000	673	6,000	0	0%
8	Propane	740	1,292	900	1,250	1,200	246	1,200	0	0%
9	Water	2,427	1,945	1,200	1,788	1,300	430	1,300	0	0%
10	Sewer	1,418	1,190	1,200	1,297	1,400	277	1,400	0	0%
11	Facility Maintenance									
12	Buildings & Grounds	-	-	4,000	4,104	4,500	415	4,500	0	-
13	Janitorial Supplies/Service	147	-	300	926	400	426	5,800	5,400	1350%
14	Generator	516	1,374	600	300	700	150	700	0	0%
15	MSW Disposal	1,077	840	1,200	840	1,700	354	1,700	0	0%
16	Repairs & Maintenance	7,049	3,753	2,000	774	2,000	469	2,000	0	0%
17	TOTAL:	31,951	29,096	32,941	26,265	33,701	7,056	39,036	5,335	16%

Community Service Organizations - 445

	Actual			Budget			Difference		%
	FY 18	FY 19	FY 20	FY 21	FY 22	\$	Difference		
1	Bar Harbor Food Pantry	2,500	2,500	2,500	2,500	2,500	-	0%	
2	Downeast Health/WIC	1,120	1,080	1,035	1,035	1,035	-	0%	
3	Downeast Horizons/health	1,800	1,800	1,800	1,800	1,800	-	0%	
4	Eastern Area on Aging	1,500	1,500	1,500	1,500	1,500	-	0%	
5	Northern Light Home Care	1,870	1,870	1,870	1,870	1,870	-	0%	
6	Hospice of Hancock County	1,000	1,000	1,000	1,000	1,000	-	0%	
7	Island Connections	2,000	2,000	2,500	2,500	2,500	-	0%	
8	Island Explorer Bus Service	10,000	10,000	10,000	10,000	-	(10,000)	-100%	
9	MDI Community Campfire Coalition	3,000	3,000	3,000	3,000	3,000	-	0%	
10	Mt Height Cemetery	3,500	3,500	3,500	12,700	12,500	(200)	-2%	
11	Westside Food Pantry	2,500	2,500	2,500	2,500	2,500	-	0%	
12	Downeast Community Partners	3,574	3,574	3,574	3,574	3,574	-	0%	
13	Harbor House	59,640	59,640	59,640	59,640	59,640	-	0%	
14	SWH Public Library	55,000	60,000	60,000	60,000	60,000	-	0%	
15	SWH/Tremont Nursing Services	58,000	63,000	67,000	78,000	78,000	-	0%	
16	Families First	-	-	1,000	-	1,000	1,000	-	
17	Life Flight	-	-	880	882	880	(2)	0%	
18	Mt Desert Nursing Assoc	-	-	2,000	2,000	2,000	-	0%	
19	SW Harbor Historical Soc	-	-	2,500	2,500	2,500	-	0%	
20	Island Housing Trust	-	-	-	2,500	2,500	-	0%	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
21	TOTAL	207,004	216,964	227,799	249,501	240,299	(9,202)	-4%	

Highway Expenses - 460

	Actual FY 18	Actual FY 19	Budget FY 20	Actual FY 20	Budget FY 21	YTD FY 21	Budget FY 22	\$ Difference	% Difference
Personnel & Benefits									
1	107,227	98,662	96,469	92,815	101,653	-	104,699	3,046	3%
2									
3	31,752	21,173	19,500	15,313	19,500	-	21,200	1,700	9%
4	105	-	2,500	267	2,500	-	2,500	-	0%
5	10,098	8,626	9,063	8,149	9,459	-	9,823	364	4%
6	27,204	29,594	29,705	26,827	31,887	-	40,222	8,335	26%
7	6,132	4,989	7,108	5,048	7,419	-	7,704	285	4%
8	1,402	1,465	1,351	1,263	1,423	-	1,466	43	3%
9	5,009	6,439	7,970	6,812	8,316	3,309	8,621	305	4%
10	-	175	400	527	500	-	500	-	0%
Utilities									
11									
12	5,776	4,946	5,800	4,524	3,900	1,061	3,500	(400)	-10%
13	1,335	1,013	1,400	835	1,200	321	1,000	(200)	-17%
14	1,622	2,255	2,000	1,852	2,000	-	2,000	-	0%
Vehicle Maintenance									
15									
16	18,949	13,684	18,000	15,981	18,000	13,386	20,000	2,000	11%
17	528	145	100	33	100	5	100	-	0%
18	3,362	2,300	3,500	1,698	3,500	788	3,000	(500)	-14%
19	12,059	8,821	8,000	5,276	8,000	558	8,000	-	0%
20	429	-	800	88	800	731	1,000	200	25%
Facility Maintenance									
21									
22	971	3,967	1,000	2,975	1,000	184	1,000	-	0%
23	2,101	1,740	1,800	1,599	1,800	58	1,800	-	0%
24	-	275	625	275	700	-	1,000	300	43%
25	485	1,014	800	1,029	900	425	1,000	100	11%
Dept/Office									
26									
27	3,704	3,167	3,000	3,391	3,500	722	3,500	-	0%
28	3,772	3,727	4,000	-	7,000	478	7,000	-	0%
29	420	239	2,000	1,618	2,000	848	2,000	-	0%
30	62	60	100	60	100	30	100	-	0%
31	662	608	1,000	793	1,000	135	1,000	-	0%
32	1,097	1,696	1,700	1,554	1,700	1,149	1,700	-	0%
33	212	205	200	194	200	-	200	-	0%
Winter Roads									
34									
35	6,731	11,941	10,000	10,490	10,000	1,658	11,000	1,000	10%
Summer Roads									
36									
37	1,113	1,181	2,500	1,111	2,500	5	2,500	-	0%
38	351	1,988	1,500	601	1,500	2,815	2,500	1,000	67%
39	800	800	1,000	800	1,000	800	1,000	-	0%
40	1,335	1,311	2,500	2,910	2,500	-	2,500	-	0%
41	2,447	236	1,500	2,106	2,000	521	2,100	100	5%
42	-	397	2,500	457	2,500	-	2,500	-	0%
43	-	-	1,500	1,498	1,500	438	1,500	-	-
44	259,252	238,839	251,391	220,769	263,557	30,425	281,234	17,677	7%

Police Expenses - 475

	Actual FY 18	Actual FY 19	Budget FY 20	Actual FY 20	Budget FY 21	YTD FY 21	Budget FY 22	\$ Difference	% Difference
1 Personnel & Benefits									
2 Salaries	309,950	328,996	337,611	342,626	352,242	-	367,315	15,073	4%
3 FICA/MED	22,987	23,820	25,827	24,545	26,947	-	28,100	1,153	4%
4 Health Insurance	55,995	55,505	69,074	56,630	65,975	-	83,024	17,049	26%
5 Retirement Plans	10,644	20,311	29,013	23,305	29,512	-	30,757	1,245	4%
6 Income Protection	3,507	4,215	3,941	3,676	4,058	-	4,180	122	3%
7 Worker's Comp.	7,834	10,070	12,154	10,652	12,681	-	13,223	542	4%
8 Professional Services									
9 IT Services	2,621	1,822	3,000	1,816	3,000	792	3,000	-	0%
10 Utilities									
11 Telephone	6,888	4,831	5,000	5,556	5,100	2,283	5,100	-	0%
12 Vehicle Maintenance									
13 Repairs/Maintenance	1,634	1,913	4,300	4,203	4,300	1,610	4,500	200	5%
14 Mileage Allowance	359	225	500	126	500	141	500	-	0%
15 Gasoline	5,699	6,234	7,500	3,636	7,500	1,306	7,000	(500)	-7%
16 Radio Maintenance	498	-	800	205	800	-	800	-	0%
17 Fees/Licensing									
18 Computer Licenses	5,525	6,650	7,900	7,990	9,500	1,548	9,500	-	0%
19 Dept/Office									
20 Police Supplies	4,742	5,001	8,000	6,321	8,000	848	8,000	-	0%
21 Office Equipment	2,087	1,714	2,500	1,878	2,500	181	2,500	-	0%
22 Postage	484	424	400	264	500	82	500	-	0%
23 Animal Control	42	-	300	-	300	-	300	-	0%
24 Uniforms	1,924	2,635	4,000	1,280	4,000	444	4,000	-	0%
25 Advertising	326	-	400	-	400	-	400	-	0%
26 Community Relations	44	32	300	-	300	-	300	-	0%
27 Employee Health	104	-	400	-	1,600	-	1,600	-	0%
28 Dues & Publications	1,011	1,252	1,500	2,380	1,500	100	2,000	500	33%
29 TOTAL:	444,905	475,650	524,420	497,089	541,215	9,335	576,599	35,384	7%

Dispatch Expenses - 480

	Actual FY 18	Actual FY 19	Budget FY 20	Actual FY 20	Budget FY 21	YTD FY 21	Budget FY 22	\$ Difference	% Difference
1 Personnel & Benefits									
2	189,601	181,226	189,804	184,835	197,903	-	206,530	8,627	4%
3	14,134	13,349	14,520	13,414	15,140	-	15,800	660	4%
4	40,758	47,125	63,124	50,139	59,744	-	67,907	8,163	14%
5	2,700	2,727	9,385	4,631	9,859	-	10,155	296	3%
6	2,088	1,890	2,190	1,938	2,300	-	2,369	69	3%
7	561	629	721	665	752	-	785	33	4%
8 Fees/Licensing									
9	1,783	1,783	3,200	2,596	3,200	361	3,200	-	0%
10 Dept/Office									
11	3,239	2,185	3,000	2,442	3,000	816	3,000	-	0%
12	2,353	2,726	2,500	2,526	2,500	1,543	3,000	500	20%
13	343	231	500	391	500	189	500	-	0%
14 Communication Tower									
15	4,408	4,378	2,200	4,514	2,200	2,088	4,400	2,200	100%
16	-	240	500	240	500	-	500	-	0%
17 TOTAL:	261,968	258,489	291,644	268,331	297,598	4,997	318,145	20,547	7%

Fire Expenses - 485

	Actual FY 18	Actual FY 19	Budget FY 20	Actual FY 20	Budget FY 21	YTD FY 21	Budget FY 22	\$ Difference	% Difference
1 Personnel & Benefits									
2 Salaries	21,450	21,351	22,400	21,351	29,900	12,076	34,140	4,240	14%
3 FICA/MED	1,641	1,640	1,710	1,640	2,287	916	2,612	325	14%
4 Worker's Comp.	1,638	2,106	2,020	2,106	2,706	932	3,090	384	14%
5 Professional Services									
6 Medical Services	489	257	1,000	257	1,000	234	1,000	-	0%
7 Utilities									
8 Electric	4,639	6,075	5,500	6,075	4,800	1,878	4,500	(300)	-6%
9 Telephone	2,504	1,430	1,500	1,430	1,500	397	1,500	-	0%
10 Fuel Oil	5,028	7,550	5,000	7,550	5,000	281	5,000	-	0%
11 Water	2,992	2,715	2,500	2,715	2,800	671	2,800	-	0%
12 Sewer	2,347	1,456	1,400	1,456	1,600	605	2,400	800	50%
13 Vehicle Maintenance									
14 Repairs/Maintenance	9,705	7,806	10,000	7,806	13,000	6,912	13,000	-	0%
15 Gasoline	1,882	1,916	500	1,916	1,200	510	1,200	-	0%
16 Diesel	-	217	2,000	217	1,300	326	1,300	-	-
17 Facility Maintenance									
18 Building & Grounds	2,985	4,837	4,000	4,837	5,000	2,433	6,200	1,200	24%
19 Janitorial Supplies	233	405	300	405	400	263	400	-	0%
20 Generator Maintenance	476	600	600	600	600	-	600	-	0%
21 Fees/Licensing									
22 Computer Licenses	690	358	1,500	358	1,500	468	1,800	300	20%
23 Dept/Office									
24 Office Supplies	1,057	677	700	677	700	325	700	-	0%
25 Equipment	9,783	10,918	7,500	10,918	7,500	3,943	9,000	1,500	20%
26 Equipment Maintenance	-	-	3,000	-	3,000	1,617	3,000	-	-
27 Safety Supplies	279	502	500	502	500	-	500	-	0%
28 Uniforms	894	2,642	2,000	2,642	2,000	1,685	2,000	-	0%
29 Dues & Publications	457	201	500	201	500	507	500	-	0%
30 Special/Annual									
31 Volunteer Recruitment	4,258	4,557	8,300	4,557	13,800	3,537	13,800	-	0%
32 TOTAL:	75,427	80,216	84,430	80,216	102,593	40,516	111,041	8,448	8%

Harbor Expenses - 490

	Actual FY 18	Actual FY 19	Budget FY 20	Actual FY 20	Budget FY 21	YTD FY 21	Budget FY 22	\$ Difference	% Difference
1 Personnel & Benefits									
2 Salaries	46,860	48,706	50,845	48,706	52,346	-	59,597	7,251	14%
3 FICA/MED	3,243	3,356	3,890	3,356	4,004	-	4,559	555	14%
4 Health Insurance	14,849	18,647	18,714	18,647	20,091	-	20,111	20	0%
5 401(k) Contributions	2,792	2,864	3,003	2,864	3,093	-	3,185	92	3%
6 Income Protection	613	741	701	741	722	-	743	21	3%
7 Worker's Comp.	2,115	2,718	2,831	2,718	3,188	-	3,629	441	14%
8 Utilities									
9 Electrical	2,340	1,820	2,000	1,820	1,500	629	1,500	-	0%
10 Telephone	264	434	800	434	800	467	800	-	0%
11 Water	1,237	1,278	1,300	1,278	1,300	-	1,300	-	0%
12 Sewer	639	715	700	715	700	-	700	-	0%
13 Vehicle Maintenance									
14 Repairs & Maintenance	20	86	500	86	500	748	1,000	500	100%
15 Gasoline	1,434	1,051	1,000	1,051	1,000	453	1,100	100	10%
16 Facility Maintenance									
17 MSW Disposal	1,830	2,421	2,500	2,421	2,700	1,348	2,700	-	0%
18 Portable Toilets	-	-	-	-	1,800	1,500	1,800	-	-
19 Fees/Licensing									
20 State/Federal Reg. Fee	250	150	200	150	200	-	200	J	0%
21 Dept/Office									
22 Supplies	4,940	3,879	4,500	3,879	4,600	2,547	4,600	-	0%
23 Safety Equipment	-	-	500	-	500	-	500	-	-
24 Postage	602	176	400	176	400	47	400	-	0%
25 Uniforms	298	98	400	98	400	276	400	-	0%
26 Harbor									
27 Floats	9,983	5,497	7,500	5,497	8,400	74	6,600	(1,800)	-21%
28 Docks	3,160	4,634	2,500	4,634	3,000	2,648	3,000	-	0%
29 Boat	1,495	999	800	999	800	-	1,000	200	25%
30 TOTAL:	98,964	100,270	105,584	100,270	112,044	10,737	119,426	7,382	7%

Reserve Account Allocations - 220

Admin	Item	Goal Balance	Beginning Balance FY20	Allocation FY20	Spent FY20	Beginning Balance FY21	Allocation FY21	Projected Expense FY21	Estimated Balance on 6/30/21	Budget FY22
1	220-01	State Revenue Sharing	0	-16,129	16,129	28,662	-12,533	0	0	0
2	220-02	Wage & Benefit	15,000	9,000	4,866	4,543	15,000	19,543	0	15,000
3	220-05	Tax Abatement	8,000	10,000	989	13,667	0	328	13,339	0
4	220-06	Legal & Accounting	45,000	35,000	26,649	25,745	24,000	20,000	29,745	24,000
5	220-07	Professional Development	20,000	3,000	1,240	18,268	5,000	4,500	18,768	2,000
6	220-08	Road Crossing Safety	20,000	12,000	0	14,650	3,000	0	17,650	3,000
7	220-14	D.A.R.E. Program	TBD	396	0	396	0	0	396	0
8	220-17	Townwide Planning	15,000	3,000	3,122	-122	5,000	4,878	0	10,000
9	220-19	Unemployment Reserve	10,000	2,000	0	10,319	4,000	5,000	9,319	4,000
10	220-40	General Assistance	5,000	3,000	2,356	2,218	4,000	3,700	2,518	3,500
11	220-20	Conservation, Rhoades Park	25,000	6,500	14,623	-6,417	25,000	18,500	83	20,000
12	220-33	Shellfish Reserve	TBD	300	54	7,023	0	100	6,923	0
13	220-82	Swap Shop Reserve	0	348	600	934	0	600	334	0
14	220-38	Salt & Sand	45,000	25,000	32,063	3,044	20,000	23,044	0	45,000
15	220-37	Culverts	5,000	4,000	5,608	-1,608	4,000	2,392	0	5,000
16	220-39	Paving	220,000	63,119	101,095	68,834	87,000	68,675	87,159	135,000
17	220-34	Contract Snow Removal	10,000	0	0	3,500	2,500	3,500	2,500	3,500
18	220-35	Highway Small Projects	50,000	0	0	0	0	0	0	35,000
19	220-24	HRA Insurance	72,000	20,494	26,500	20,993	21,000	22,000	19,993	52,000
20	220-25	SWH Historic Cemetery	15,000	4,000	0	15,000	2,500	3,500	14,000	0
21		Tree Reserves								
22	220-52	Mapping Update	1,500	1,375	1,369	206	3,000	1,000	2,206	1,000
23	220-42	Junior Fire Department	1,000	130	0	930	0	230	700	300
24	220-09	Water and Sewer Infrastructure	200,000	212,493	44,546	212,493	100,000	120,000	192,493	100,000
25	220-41	Records Preservation	15,000	11,712	0	11,712	0	0	11,712	0
26	220-90	Fire Equipment Emergency Repair	12,000	7,629	0	10,628	1,400	4,000	8,028	4,000
27	220-68	Police Cruiser Emergency Repair	8,000	0	1,436	2,563	4,000	3,000	3,563	4,500
28	220-72	Police Recruitment Reserve	40,000	0	8,000	6,000	6,000	0	12,000	12,000
29		Department Total:	857,500	386,110	275,116	445,519	336,400	328,490	453,429	481,300

Revenue Sharing Reserve Excluded from Totals

*FY20 Paving Beginning Balance changed to due audit adjustments

Personnel Expenses - All Departments

Dept/Position	Average Wkly Hours	Current		Annual \$	FICA	Medicare	Workers Comp		401K	Health	IPP	Total \$
		Hourly Rate	New Hourly Rate				Comp	IPP				
Administration-405												
Town Manager	40	41.34	42.58	88,566.82	5,491.14	1,284.22	389.69	5,314.01	16,017.17	1,239.94	118,302.99	
Bookkeeper/Deputy Treasurer	40	26.24	27.03	56,216.58	3,485.43	815.14	213.62	3,372.99	20,110.98	787.03	85,001.77	
Town Clerk/Deputy Tax Collector	40	27.32	28.14	58,530.37	3,628.88	848.69	222.42	3,511.82	11,687.22	819.43	79,248.82	
Assistant to the Town Manager	32	23.00	23.69	39,420.16	2,444.05	571.59	149.80	2,365.21	20,110.98	551.88	65,613.67	
Overtime				3,500.00	217.00	50.75	13.30				3,781.05	
Administrative Totals:				246,233.92	15,266.50	3,570.39	988.83	14,564.04	67,926.35	3,398.27	351,948.30	
CEO/Assessing - 410												
CEO/LPI	18	37.50	38.63	36,153.00	2,241.49	524.22	860.44				39,779.15	
Alternate CEO/Health Officer	8	23.00	23.69	9,855.04	611.01	142.90	234.55	591.30			11,434.80	
CEO/Assessing Totals:				46,008.04	2,852.50	667.12	1,094.99	591.30			51,213.95	
Municipal - 435												
Custodian	17	13.13	13.52	5,057.94	313.59	73.34	190.68				5,635.56	
Municipal Totals:				5,057.94	313.59	73.34	190.68				5,635.56	
Highway - 460												
Highway Foreman	40	26.78	27.58	57,373.47	3,557.16	831.92	3,912.87	3,442.41	20,110.98	803.23	90,032.03	
Labor II	40	22.09	22.75	47,325.62	2,934.19	686.22	3,227.61	2,839.54	20,110.98	662.56	77,786.71	
Snow Plowing				21,200.00	1,314.40	307.40	1,310.16	1,272.00			25,403.96	
Overtime				2,500.00	155.00	36.25	170.50	150.00			3,011.75	
Highway Totals:				128,399.09	7,960.74	1,861.79	8,621.14	7,703.95	40,221.96	1,465.79	196,234.45	
Police - 475												
Chief	40	37.10	38.21	79,483.04	4,927.95	1,152.50	2,861.39	8,584.17	20,110.98	1,112.76	118,232.79	
Lieutenant	40	27.92	28.76	59,815.81	3,708.58	867.33	2,153.37	3,588.95	20,110.98	837.42	91,082.44	
Officer-1	40	24.78	25.52	53,088.67	3,291.50	769.79	1,911.19	3,185.32	20,110.98	743.24	83,100.69	
Officer-2	40	24.78	25.52	53,088.67	3,291.50	769.79	1,911.19	5,733.58	2,600.00	743.24	68,137.97	
Officer-3	40	24.78	25.52	53,088.67	3,291.50	769.79	1,911.19	3,185.32	20,091.16	743.24	83,080.87	
PT Traffic	20	14.71	17.50	8,750.00	542.50	126.88	315.00				9,734.38	
Overtime				60,000.00	3,720.00	870.00	2,160.00	6,480.00			73,230.00	
Police Totals:				367,314.86	22,773.52	5,326.07	13,223.34	30,757.33	83,024.10	4,179.91	526,599.13	

Personnel Expenses - All Departments

Dept/Position	Average		New Hourly Rate	Annual \$	FICA	Medicare	Workers		401K	Health	IPP	Total \$
	Wkly Hours	Current Hourly Rate					Comp	IPP				
Dispatch - 480												
Dispatcher-1	40	19.75	20.34	42,312.40	2,623.37	613.53	160.79	160.79	2,538.74	16,017.17	592.37	64,858.37
Dispatcher-2	40	19.75	20.34	42,312.40	2,623.37	613.53	160.79	160.79	2,538.74	20,091.16	592.37	68,932.36
Dispatcher-3	40	19.75	20.34	42,312.40	2,623.37	613.53	160.79	160.79	2,538.74	20,110.98	592.37	68,952.18
Dispatcher-4	40	19.75	20.34	42,312.40	2,623.37	613.53	160.79	160.79	2,538.74	11,687.22	592.37	60,528.42
PT Dispatcher	8	16.18	17.50	7,280.00	451.36	105.56	27.66	27.66				7,864.58
Overtime				30,000.00	1,860.00	435.00	114.00	114.00				32,409.00
Dispatch Totals:												
				206,529.60	12,804.84	2,994.68	784.81	784.81	10,154.98	67,906.53	2,369.49	303,544.93
Fire - 485												
Chief	21	22.44	23.11	25,239.61	1,564.86	365.97	2,470.96	2,470.96				29,641.40
Deputy Chief				3,700.00	229.40	53.65	362.23	362.23				4,345.28
Captain				1,850.00	114.70	26.83	181.12	181.12				2,172.64
Captain-EMS/Rescue				1,850.00	114.70	26.83	181.12	181.12				2,172.64
Custodian	3	25.00	25.00	1,500.00	93.00	21.75	65.10	65.10				1,679.85
Fire Totals:												
				34,139.61	2,116.66	495.02	3,089.64	3,089.64				40,011.81
Harbor - 490												
Harbormaster	40	24.78	25.52	53,088.67	3,291.50	769.79	3,233.10	3,233.10	3,185.32	20,110.98	743.24	84,422.60
Deputy Harbormaster	16	-	20.34	6,508.80	403.55	94.38	396.39	396.39	3,185.32	20,110.98	743.24	7,403.11
Harbor Totals:												
				59,597.47	3,695.04	864.16	3,629.49	3,629.49	3,185.32	20,110.98	743.24	91,825.71

<u>Town-Head</u>	<u>Costs</u>	Premium	Reserve	Admin	Bucket	Admin Annual	Annually
Single		\$ 11,434.22	\$ -	\$ 78.00	\$ 150.00	\$ 25.00	\$ 11,687.22
Emp/Child		\$ 15,664.17	\$ -	\$ 78.00	\$ 250.00	\$ 25.00	\$ 16,017.17
Family		\$ 19,757.98	\$ -	\$ 78.00	\$ 250.00	\$ 25.00	\$ 20,110.98

<u>Employee</u>	<u>Category</u>	<u>Dept</u>	<u>Cost</u>
Manager	Emp/Child	Admin	\$ 16,017.17
Bookkeeper	Family	Admin	\$ 20,110.98
Lowell, Marilyn	Single	Admin	\$ 11,687.22
Dunbar, Jesse	Family	Admin	\$ 20,110.98
Patton, Traci	Emp/Child	Dispatch	\$ 16,017.17
Bernhardt, Colt	Single	Police	\$ 2,600.00
Brown, Jason	Family	Dispatch	\$ 20,110.98
Hardwick, Nicholas	Single	Dispatch	\$ 20,091.16
Bosch-Willett, Thomas	Family	Police	\$ 20,091.16
Miller, Michael	Family	Police	\$ 20,110.98
Burke, Franklin	Family	Police	\$ 20,110.98
Caron, Gary	Single	Dispatch	\$ 11,687.22
Harbormaster	Family	Harbor	\$ 20,110.98
Alley, Scott	Family	Highway	\$ 20,110.98
Faulkingham, Michael	Single	Highway	\$ 20,110.98

Based on current allocation of wages

*Health insurance rates based on 0% increase premium January 2021

Tax Rate Calculator

Budget Estimate

Taxable Value Estimate	FY20	FY21	FY22	Change	Change
Real Estate	554,312,874	556,414,534	557,914,534	0.3%	\$ 1,500,000
Personal Property	3,687,900	3,286,300	3,688,000	12.2%	\$ 401,700
Total Taxable Value	558,000,774	559,700,834	561,602,534	0.3%	\$ 1,901,700
Homestead Value	7,567,600	8,802,900	8,802,900	0.0%	\$ -
Homestead Reimbursement Value	4,729,750	6,162,030	6,162,030	0.0%	\$ -
BETE Value	244,100	205,500	205,500	0.0%	\$ -
BETE Reimbursement Value	122,050	102,750	102,750	0.0%	\$ -
Total Valuation Base	562,852,574	565,965,614	567,867,314	0.3%	\$ 1,901,700
Assessments					
County Tax	278,861	305,465	324,445	6.2%	\$ 18,980
Municipal Appropriation	4,101,052	4,443,801	4,664,842	5.0%	\$ 221,041
TIF Plan	0	0	0	0.0%	\$ -
Education Appropriation	4,432,600	4,510,449	4,645,158	3.0%	\$ 134,709
Total Assessments	8,812,513	9,259,715	9,634,445	4.0%	\$ 374,730
Allowable Deductions					
Anticipated Revenue Sharing	50,000	65,000	75,000	15.4%	\$ 10,000
Other Revenues	1,134,849	1,147,834	1,234,701	7.6%	\$ 86,867
Total Deductions	1,184,849	1,212,834	1,309,701	8.0%	\$ 96,867
Net to be Raised by Property Tax	7,627,664	8,046,881	8,324,744	3.5%	\$ 277,863
Mil Rate	0.01395	0.01439	0.01466	1.9%	\$ 0.00027
Tax for Commitment	7,784,111	8,054,095	8,232,904	2.2%	\$ 178,809
Homestead Reimbursement	65,980	88,672	90,333	1.9%	\$ 1,662
BETE Reimbursement	1,703	1,479	1,506	1.9%	\$ 28
Overlay	224,129	97,365	0	-100.0%	\$ (97,365)

Municipal Appropriation Summary

	FY21	FY22	Change
Administration	\$435,749	\$457,148	4.91%
CEO/LPI	\$49,442	\$52,914	7.02%
Boards and Committees	\$1,975	\$4,975	151.90%
Contracted Services	\$655,600	\$665,100	1.45%
Debt Service	\$812,900	\$865,800	6.51%
Insurance	\$42,400	\$48,700	14.86%
Municipal Building	\$33,700	\$39,036	15.83%
SWH Public Library	\$60,000	\$60,000	0.00%
Harbor House	\$59,640	\$59,640	0.00%
SWH/Tremont Nursing	\$67,000	\$78,000	16.42%
Community Orgs	\$26,659	\$42,659	60.02%
Highway	\$263,557	\$281,234	6.71%
Police	\$541,214	\$576,599	6.54%
Dispatch	\$297,599	\$318,145	6.90%
Fire	\$102,593	\$111,041	8.23%
Harbor	\$110,344	\$119,426	8.23%
CIP Appropriation	\$502,225	\$403,125	-19.73%
Reserve Appropriation	\$338,650	\$481,300	42.12%
Total	\$4,401,247	\$4,664,842	5.99%

Education Appropriation Summary

	FY21	FY22	Change
SWH School Dept.			
Operations	\$3,176,571	\$3,485,154	9.71%
Debt Service	\$261,050	\$0	n/a
MDIHS Assessment	\$1,072,828	\$1,160,004	8.13%
Total	\$4,510,449	\$4,645,158	2.99%