

FY24

Budget

Town of Southwest Harbor

FY24 Budget

Approved by the
Select Board

Approved
May 1, 2023

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Town of Southwest Harbor

Office of the Town Manager

P.O. Box 745 ~ 26 Village Green Way

Southwest Harbor, ME 04679

Tel. 207-244-5404

Marilyn J Lowell, Town Manager

www.southwestharbormaine.org

manager@southwestharbor.org

January 26, 2023

Budget Message

I am pleased to report that the Municipal Budget, as tentatively approved by the Select Board on January 24 is expected to increase property taxes next year by only 1.53%, that's 3.47% LESS than the 5% cost of living adjustment received by those on Social Security.

By contrast, property taxes for the Pemetec School Department are expected to increase 9.8% and for MDI High School 14.4%. The County tax bill received; this budget shows a conservative 5.7% increase.

Since we are still quite early in the budget process, I have assumed that taxable property values will remain nearly constant, increasing a very conservative 0.3%.

The overall "Net to be Raised from Property Taxes" will increase 11.4% or \$954,098.

The bottom line is estimated at a blended property tax rate increase of only 1.53%, rising to an estimated \$16.23 next year, from \$14.70 per thousand dollars of property value this year.

Looking at the breakdown another way, property taxes for the Pemetec School will increase \$359,509, our share of the High School budget will go up \$189,886, and the property taxes needed to fund the Municipal Budget will increase 315,194.

Municipal General Fund

Fund Balance

Essential to the analysis of any budget is a look at "fund balance", that is, how much money the Town has "in the bank", so to speak. Although sometimes mistakenly called "surplus", unassigned fund balance isn't just excess money laying around. Fund balance is the term used by our auditors, so that's what I use. It is generated when we receive more revenues than budgeted or spend less than budgeted. Some of our fund balance is "nonspendable", such as trust funds; some of it can be used for specific purposes, such as only for roads; Town Meeting has "committed" some of our fund balance, such as for reserves; and some of it has been "assigned" or "designated" by the Select Board, such as for encumbrances to be carried over to the following fiscal year. The annual Town Audit contains a detailed explanation of fund balance, but for our budgeting purposes, we are most interested in what is known as "unassigned" fund balance.

The final FY22 audit (for the year ending June 30, 2022) is not yet complete, but we ended last year with revenues over budget and expenses under budget, so I am confident that we will increase fund balance this year. The FY21 audit determined that our Unassigned Fund Balance

in the General Fund was \$1,618,940, but we used \$291,500 to replace streetlights to LED, add to paving reserve, and replace dispatch console that stopped working, so we will end the current fiscal year with something over \$1,327,440. While that may seem like a lot of money, the general rule of thumb is that a community should hold about 20% - 25% of its General Fund expenses in unassigned fund balance. Currently our unassigned fund balance is approximately 25.9% of our FY21 ending fund balances of \$6,242,715.

Revenues

Although often overlooked, non-property tax revenues are a very important part of any budget discussion, so I include a detailed estimate of them starting on page Revenue-1 and explain the more important sources in Appendix Rev. Auto excise tax is one of our largest sources of revenue, second only to property tax. I have recommended holding the revenue budget from this source next year at \$471,420. This is what we received last year (FY22) and about the same as I am estimating for this year (FY23) based on our year-to-date receipts. The transfer from the Municipal Revenue Sharing Reserve will go up next year by about \$46,700.

Expenses

Our operating expenses have gone up a bit, but not excessively. We had a lot of personnel changes this year and last, making some expenses to go down and some to go up. The Town Manager, Town Clerk, Deputy Clerk, Police Chief and Harbormaster are all new and wages have been changed accordingly, with some step increases phasing in next year. We have also add to the budget a fulltime employee for the Fire Department. Wages for fulltime hourly employees have generally increased by 5%.

Our Capital Improvement Program has helped to moderate the cost of replacing some much needed work, including: the Highway Department's sand salt shed wall, municipal building generator, and Fire Department adding heat pumps,. The Police Department will replace one cruiser and some shields in the ballistic vests. The Harbor Department plans to replace the 30 year old Harbormaster Office with a new, update insulated building. Although total CIP spending will more than double next year, the appropriation will stay nearly flat, a testimony to the value of funding depreciation annually.

Elementary School Fund

Fund Balance

The School Fund usually carries very little fund balance (which they call carryover), but they are having a good year this year, so the School Committee has recommended using \$53,000 more than this year to help reduce the amount of taxes raised next year.

Revenue

Other than property tax, State Aid to Education is the only substantial source of revenue for schools. Next year's budget estimates that State Subsidy will drop \$75,000 . As a point of interest, of the \$4,626,513 needed to run our schools next year, less than 5% is contributed by the State of Maine.

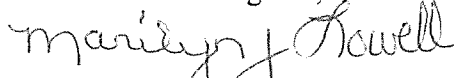
Expenses

The only major increase in the School Department's FY24 budget is for salaries including a full-time music teacher and 3 new teachers.

In Closing

I would like to thank the Select Board for giving me this opportunity to serve as your Town Manager and prepare the FY24 Budget for your consideration. This has been a learning year and I hope to be able to further develop the Town in the next year.

With warmest regards,

A handwritten signature in black ink that reads "Marilyn J Lowell". The signature is written in a cursive style with a large, stylized initial "M".

Marilyn J Lowell
Town Manager

Budget Summary

Comparison of Budget Requests

	Budget Last Year FY22	Budget This Year FY23	Requested Next Year FY24	Next Year's Change From This Year's: Adj.Bgt. Estimate	
<u>Municipal Budget</u>					
"Revenues"					
Non-Prop. Tax Revenues	\$1,309,649	\$1,315,920	\$1,199,501	-8.8%	(\$116,420)
State Revenue Sharing	\$75,000	\$152,702	\$199,422	30.6%	\$46,720
Unassigned Fund Balance Used	\$152,500	\$0	\$0	#DIV/0!	\$0
Total "Revenues"	\$1,537,149	\$1,468,623	\$1,398,923	-4.7%	(\$69,700)
Expenses					
Administration	\$457,148	\$474,022	\$488,508	3.1%	\$14,486
CEO/LPI	\$52,914	\$45,089	\$90,848	101.5%	\$45,759
Boards and Committees	\$4,975	\$3,475	\$3,475	0.0%	\$0
Contracted Services	\$665,100	\$714,265	\$716,363	0.3%	\$2,098
Debt Service	\$865,800	\$687,846	\$747,496	8.7%	\$59,650
Insurance	\$48,700	\$43,917	\$45,147	2.8%	\$1,230
Municipal Buildings	\$39,036	\$38,361	\$40,027	4.3%	\$1,666
Harbor House	\$59,640	\$59,640	\$59,640	0.0%	\$0
Mt Height Cemetery	n/a	\$12,500	\$12,500	n/a	n/a
SWH Public Library	\$60,000	\$60,000	\$60,000	0.0%	\$0
SWH/T Nursing Services	\$78,000	\$78,000	\$90,000	15.4%	\$12,000
Downeast Transportation(Explo)	\$0	\$0	\$10,000	n/a	\$10,000
Other Comm. Srv. Orgs	\$42,659	\$27,161	\$30,157	11.0%	\$2,996
Highway	\$281,234	\$307,306	\$312,609	1.7%	\$5,303
Police	\$576,599	\$651,640	\$740,907	13.7%	\$89,267
Dispatch	\$318,145	\$328,778	\$363,459	10.5%	\$34,681
Fire	\$111,041	\$122,262	\$232,815	90.4%	\$110,553
Harbor	\$119,426	\$123,396	\$128,498	4.1%	\$5,102
Reserve Appropriation	\$478,800	\$342,950	\$381,685	11.3%	\$38,735
CIP Appropriation	\$403,125	\$395,387	\$277,354	-29.9%	(\$118,033)
Total Municipal Budget	\$4,662,342	\$4,515,995	\$4,831,488	7.0%	\$315,493
<u>Education Budget</u>					
SWH School Dept.					
Operations	\$3,485,154	\$3,686,753	\$4,046,262	9.8%	\$359,509
Debt Service	n/a	n/a	n/a	n/a	n/a
MDIHS Assessment	\$1,160,004	\$1,316,294	\$1,506,180	14.4%	\$189,886
Total Education Budget	\$4,645,158	\$5,003,047	\$5,552,442	11.0%	\$549,395
<u>County Budget</u>					
County Tax Assessment	\$324,445	\$346,133	\$365,943	5.7%	\$19,810
Total County Budget	\$324,445	\$346,133	\$365,943	5.7%	\$19,810

~ End of Budget Summary ~

Warrant Article Reconciliation

Breakdown of the Budget into Individual Town Meeting Warrant Articles

Article Number	Article Name	Cost Center	Dollar Amount
31	"Revenues"		
		Non-Prop. Tax Revenues	\$1,199,501
		State Revenue Sharing	\$199,422
		Unassigned Fund Balance Used	\$0
31	"Revenues"		\$1,398,923
20	Municipal Operations		
		Administration	\$488,508
		CEO/LPI	\$90,848
		Boards and Committees	\$3,475
		Contracted Services	\$716,363
		Insurance	\$45,147
		Municipal Buildings	\$40,027
		Highway	\$312,609
		Police	\$740,907
		Dispatch	\$363,459
		Fire	\$232,815
		Harbor	\$128,498
20	Municipal Operations		\$3,162,655
21	Library	SWH Public Library	\$60,000
22	Harbor House	Harbor House	\$59,640
23	Mt. Height Cemetery	Mt Height Cemetery	\$12,500
24	Ambulance	SWH/T Nursing Services	\$90,000
25	Downeast Transportation (Explorer)	Downeast Transp. (Explorer)	\$10,000
26	Other Community Service Organizations	Other Comm. Srv. Orgs	\$30,157
27	Reserves	Reserve Appropriation	\$381,685
28	CIP	CIP Appropriation	\$277,354
29	Debt	Debt Service	\$747,496
Total of Municipal Budget Warrant Articles			\$4,831,488
Totals from Budget Summary			\$4,831,488
Difference			\$0

~ End of Warrant Article Reconciliation ~

Tax Rate Estimate

As calculated on the State's "Municipal Tax Rate Calculation Standard Form"

	<i>Actual Year Before Last: FY21</i>	<i>Actual Last Year FY22</i>	<i>Actual This Year FY23</i>	<i>Estimated Next Year FY24</i>	<i>Next Year's Change From This Year's: Estimated</i>	
<u>Taxable Value Estimate</u>						
Real Estate	556,414,534	561,161,354	564,780,748	566,780,748	0.4%	2,000,000
Personal Property	3,286,300	3,332,250	3,247,850	3,287,850	1.2%	40,000
Total Taxable Value	559,700,834	564,493,604	568,028,598	570,068,598	0.4%	2,040,000
Homestead Value	8,802,900	8,492,000	7,960,000	7,960,000	0.0%	0
Homestead Reimbursement Value	6,162,030	5,944,400	5,810,800	5,810,800	0.0%	0
BETE Value	205,500	206,300	193,700	193,700	0.0%	0
BETE Reimbursement Value	102,750	103,150	96,850	96,850	0.0%	0
Total Valuation Base	565,965,614	570,541,154	582,089,948	575,976,248	-1.1%	(6,113,700)
<u>Assessments</u>						
County Tax	305,465	324,445	346,133	365,943	5.7%	19,810
Municipal Appropriation	4,443,801	4,664,842	4,516,294	4,831,488	7.0%	315,194
TIF Plan	n/a	n/a	n/a	n/a	n/a	n/a
Education Appropriation	4,510,449	4,645,158	5,003,047	5,552,442	11.0%	549,395
Total Assessments	9,259,715	9,634,445	9,865,474	10,749,872	9.0%	884,398
<u>Allowable Deductions</u>						
Revenue Sharing Transfer from Resv.	65,000	75,000	152,702	199,422	30.6%	46,720
Other Revenues (Including Fund Bal.)	1,147,834	1,234,701	1,315,920	1,199,501	-8.8%	(116,419)
Total Deductions	1,212,834	1,309,701	1,468,622	1,398,923	-4.7%	(69,699)
<u>Net to be Raised by Property Tax</u>	8,046,881	8,324,744	8,396,852	9,350,950	11.4%	954,098
Mil Rate	0.01439	0.01466	0.01470	0.01623	10.4%	0.00153
Tax for Commitment	8,054,095	8,275,476	8,350,020	9,255,040	10.8%	905,019
Homestead Reimbursement	88,672	87,145	85,419	94,338	10.4%	8,919
BETE Reimbursement	1,479	1,512	1,424	1,572	10.4%	149
Overlay	97,365	39,389	40,011	0	-100.0%	(40,011)

Good Budgeting Practices

1. An operating budget is prepared and presented to the governing board annually.
2. The annual operating budget presents expenditure requests and estimates of revenues for all municipal funds, including general tax revenues, state and federal grants, fees and charges for services, and other miscellaneous revenues.
3. The annual operating budget balances approved expenditures with anticipated revenue and estimated surplus.
4. Budgets for each local service are broken down into specific cost components such as personnel costs, supplies, operating expenses, equipment, etc.
5. Revenue projections are prepared for each revenue source based on an analysis of past revenue trends and current fiscal conditions.
6. Expenditure analysis includes adjustments for inflation, workload increases/decreases and other changes that might cause expenditures to rise rapidly.
7. The budget process includes a multi-year projection of equipment replacement requirements.
8. Reserves are created and supplemented each year to pay for especially large expenditures which are made on a multi-year cyclical basis.
9. Analyses are made to determine if current budget proposals are likely to create the need for more or expanded local funding in future years.
10. A reserve for contingencies is established each year to provide for emergencies or unforeseen needs.
11. Regular reports are prepared identifying actual performance compared to service objectives established in the budget.
12. A budget message which summarizes local financial conditions, and the principal budget issues the city or town must face is presented to the governing board along with the annual budget.
13. Public hearings are held on the operating budget.
14. Budget implementation is controlled centrally.
15. Regular monthly reports of actual revenues and expenditures as compared to budgeted amounts are prepared and presented to the governing board by the 10th of each month.

Source - Maine Municipal Association - 1986

Glossary of Terms

Accrual Basis - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flow.

Appropriation - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

Balance Sheet - The basic financial statement which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Capital Improvement Program - A plan for capital expenditures to be incurred each year over a fixed period of years to meet contemplated expenditures in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Cash Basis - A basis of accounting under which transactions are recognized only when cash changes hands.

C.I.P. - Abbreviation for *Capital Improvement Program* (see above).

C.P.I. - The Consumer Price Index published by the U.S. Department of Labor.

Deficit - (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expenses over income during an accounting period.

Enterprise Fund - A fund established to account for operations (1) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuous basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes. Examples of Enterprise Funds are those for water, gas, and electric utilities, swimming pools, airports; parking garages; and transit systems.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays. See also *Budget Expenditures* and *Conventional Expenditures*. The unmodified use of the term expenditures in this text is intended to mean budgetary expenditures.

Expenses - Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

Fund - A fiscal and accounting entity with a self-balancing set of accounts recording cash and

other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance - The fund equity of governmental funds and trust funds.

Modified Accrual Basis - The accrual basis of accounting adapted to the governmental fund type Spending Measurement Focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." (This is the basis of accounting that is used by the Town, except for the Sewer Fund, which is on the full accrual basis.)

Overlay – An Overlay account serves a couple purposes. (1) as a buffer for anomalies and unexpected shortfall in the tax commitment portion of a municipality's revenue and (2) to account for mill rate rounding. Overlay can *only* be used for these purposes.

Reserved Fund Balance - Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for a specific future use.

Revenues - (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.

Surplus - The use of the term "surplus" in governmental accounting is generally discouraged because it creates a potential for misleading inference. (Instead, see *Fund Balance*.)

Unassigned Fund Balance - The residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned. (Source: Government Accounting Standards Board (GASB) Summary of Statement No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions, issued 02/09)

Source: (generally) Governmental Finance Officers Association - *Governmental Accounting, Auditing and Financial Reporting* - June, 1988.

FY24 Budget and Annual Town Meeting Timeline

Sept. 22 Clerk sent grant applications to all community service organizations

TARGET DATE

Nov. 8 Select Board adopts budget timeline

Dec. 2 Community service organization grant application deadline

Jan. 5 Manager submits recommended budget document to Select Board

Jan. 10 Manager introduces recommended budget to the Select Board

Jan. 11 Select Board & Warrant Committee reviews School Department budget at a special meeting

Jan. 12 Select Board reviews Highway/CIP, Harbor/CIP, Code, Contract Services, Debt Services, Insurance, Administration/CIP, at a special meeting

Jan. 17 Select Board reviews Police/CIP, Dispatch/CIP, Fire/CIP, Ambulance, Administration Revenues/Reserves, budgets at a special meeting

Jan. 18 Select Board reviews Historic Cemetery Comm. Harbor House, SWH Library, Mount Heights Cemetery, Island Explorer budgets at a special meeting

Jan. 19 If needed

Jan. 24 Select Board tentatively adopts the budget and sends it to Warrant Cmt.

Jan. 27 Manager submits revised budget document to Warrant Committee

Jan. 30 Warrant Committee begins budget review

Feb. 1 Referendum article(s) filed with Town Clerk

Feb. 28 Referendum Order/Certificate of Text authorized/signed by board

Mar. 6 Ballots confirmed and ordered

Mar. 8 Warrant Committee completes budget review and finalizes recommendations

Mar. 14 Warrant Committee reviews budget with Select Board and Board approves the draft Town Meeting Warrant

Mar. 28 Select Board adopts the budget, recommends it to Town Meeting, and signs the Town Meeting Warrant

Apr. 11 Select Board holds public hearings on any referendum articles to be voted at the Town Election

Mar. 31 Absentee ballots must be printed and available

Apr. 18 Mandatory hearing at least 10 days prior to election

May 1 Annual Town Meeting – Vote on the budget and other Warrant Articles

May 2 Annual Town Election – Election of Officers and Referendum Articles

Tax Cap Compliance

Estimated Impact of LD 1 on the Municipal Portion of the Town Budget

Property Tax Limit This Year

FY23 Municipal Tax Cap as approved at last year's Town Meeting	<i>\$3,054,136</i>
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Adjustment for Growth Limitation Factor

Property Growth Factor	0.0062
Average Real Personal Income Growth	0.0431

Adjustment for Growth Limitation Factor	0.0493	\$150,569
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Adjustment for Change in Revenue Sharing

Revenue Sharing Last Year - Actual Calendar Year 2021	156,389
Revenue Sharing This Year - Actual Calendar Year 2022	204,038
Decrease in Revenue Sharing	0

Maximum Allowed Revenue Sharing	164,099
Increase of Revenue Sharing over Max. Allowed	39,939

Adjustment for Change in Municipal Revenue Sharing	(\$39,939)
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<u>Maximum</u> Municipal Property Tax Levy Next Year	Tax Cap	\$3,164,766
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<u>Proposed</u> Municipal Property Tax Levy Next Year	<i>\$3,432,565</i>
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Amount Under or (Over) Tax Cap	(\$267,799)
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~ ~ End of Tax Cap Compliance Calculations ~ ~

Revenues

	Actual Year Before Last: FY21	Actual Last Year FY22	Adj. Budget This Year FY23	Year to Date Dec. 12 FY23	Estimated This Year FY23	Requested Next Year FY24	Request's Change From This Year's Adj.Bgt. Estimate		
Property Tax Revenues (* For Details, see Tax Rate Estimate)									
Property Taxes									
405-110 Tax Commitment *	8,054,096	8,275,476	8,308,138	8,358,826	8,308,138	9,255,040	11.4%	11.4%	
Non-Property Tax Revenues (* For Details, see Appendix Rev)									
Administration									
405-120 Homestead Exemption	81,988	64,487	92,895	64,050	128,974	91,816	-1.2%	-28.8%	
405-130 BETE Exemption	1,501	1,544	1,500		1,523	1,523	1.5%	0.0%	
405-210 Acadia National Park	13,210	13,517	11,000		13,364	13,364	21.5%	0.0%	
405-220 Maine Coast Heritage Trust	1,797	1,797	1,797		1,797	1,797	0.0%	0.0%	
405-230 Housing Authority	13,027	12,882	11,859		12,954	12,954	9.2%	0.0%	
405-240 Tree Growth	2,050	2,673	2,294		0	1,574	-31.4%	#DIV/0!	
405-250 Veterans Exemption Reimbursmnt.	1,606	1,505	1,620		1,556	1,556	-4.0%	0.0%	
405-310 Cable Franchise Fees	42,775	23,184	41,414	20,573	32,980	32,980	-20.4%	0.0%	
405-320 Copies	113	59	92	55	86	86	-6.3%	0.0%	
405-325 Bank Fee Reimbursement		150		60		120			
405-330 Excise Tax - Boats	15,116	15,598	13,689	3,069	15,357	15,357	12.2%	0.0%	
405-340 Excise Tax - Vehicles *	485,619	471,420	482,906	228,211	393,574	471,420	-2.4%	19.8%	
405-345 Advertising	1,199	944	901	783	1,071	1,071	19.0%	0.0%	
405-350 Miscellaneous	11,546	5,616	5,500	12,364	4,400	7,187	30.7%	63.3%	
405-360 Registration Clerk Fees	12,322	11,418	10,799	5,170	11,870	11,870	9.9%	0.0%	
405-370 Dog Registration	360	330	474	120	345	345	-27.2%	0.0%	
405-372 Dog Late Fees	25	300	25	25	25	117	366.7%	366.7%	
405-373 Birth Certificate Fees	489	454	276	236	566	503	82.2%	-11.2%	
405-374 Marriage License Fees	417	521	910	396	950	629	-30.8%	-33.8%	
405-375 Burial Permits	New Acct.	14	16	0	16	20			
405-376 Death Certificate Fees	464	499	814	281	675	546	-32.9%	-19.1%	
405-377 Mariage Certificate Fees	653	530	600	251	600	594	-0.9%	-0.9%	
405-440 Gen. Assistance Reimbursement	1,917		0		0	0	#DIV/0!	#DIV/0!	
405-500 Conservation Comm Reimbursmt	25,000	15,000	15,000	0	15,000	0	-100.0%	-100.0%	
405-510 Delinquent Tax Interest & Fees	18,745	9,759	21,006	2,004	4,809	11,104	-47.1%	130.9%	
405-511 Tax Lien Costs	2,840	4,455	2,751	1,865	1,865	3,053	11.0%	63.7%	
405-710 Interest Income (from Checking)	23,009	36,156	21,999	14,184	29,582	29,582	34.5%	0.0%	
405-715 Investment Income	0	0	0	0	0	0	#DIV/0!	#DIV/0!	
405-720 MRC Rebate	9,099	7,879	9,000	3,452	8,285	8,421	-6.4%	1.6%	
405-730 Rental Agreement	1	1	1	1	1	1	0.0%	0.0%	
Contracted Services									
405-764 Wtr/Swr District Rental	7,201	7,201	7,201	3,600	7,201	7,201	0.0%	0.0%	
405-765 Wtr/Swr District Bond Payments	177,389	175,163	175,000	142,625	175,000	175,000	0.0%	0.0%	
405-766 Wtr/Swr District Reimbursement	0	26,023	26,000	13,012	26,000	26,000	0.0%	0.0%	
Assessing/Planning/Code									
410-310 Board Application Fees	700	262	628	1,556	481	481	-23.4%	0.0%	
410-320 Building Permits	23,857	17,433	17,067	7,141	20,645	20,645	21.0%	0.0%	
410-325 Fines & Penalties		2,500		0		2,500			
410-330 Plumbing Fees	8,538	4,238	7,390	2,413	6,388	6,388	-13.6%	0.0%	
Board & Committees									
415-310 Board of Appeals Fees	200	0	100	300	100	100	0.0%	0.0%	
Reimbursement Programs									
450-103 American Rescue Plan Act Grant *	0	189,483	94,632	0	94,632	0	-100.0%	-100.0%	
450-104 ME Dept. Marine Resources Grant*	0	0	0		0	0	#DIV/0!	#DIV/0!	
Highway Department									
460-310 Road Opening Permits	725	0	500	25	300	500	0.0%	66.7%	
460-410 ME Local Roads-URIP	16,900	18,628	17,872	18,524	18,524	18,524	3.6%	0.0%	
460-510 Hwy Misc Revenue		234				234			
460-610 MMA Safety Grant		3,000	0	0	1,000	0	#DIV/0!	-100.0%	

Revenues

		Actual	Actual	Adj. Budget	Year to Date	Estimated	Requested	Request's Change	
		Year Before	Last Year	This Year	Dec. 12	This Year	Next Year	From This Year's	
		Last: FY21	FY22	FY23	FY23	FY23	FY24	Adj.Bgt.	Estimate
Police Department									
475-310	Police Reports	220	180	250	169	406	269	7.4%	-33.8%
475-320	Police Misc.	410	2,254	400	100	240	968	142.0%	303.3%
475-510	Parking Violations	1,510	1,811	2,885	1,090	1,661	1,661	-42.4%	0.0%
Dispatch Division									
480-610	Dispatch Services	44,000	44,000	44,000	20,000	44,000	47,080	7.0%	7.0%
Fire Department									
485-350	Fire Dept. Miscellaneous	9,352	1,000	500	2,705	1,000	2,000	300.0%	100.0%
485-351	Fire Department Grant Revenue		1,280	0	0	1,280	0	#DIV/0!	-100.0%
485-352	Ambulance Space Lease	0	1,200	2,400	0	2,400	2,400	0.0%	0.0%
Harbor Department									
490-310	Dinghy Float Use Permits	680	1,410	6,600	1,100	1,045	6,600	0.0%	531.6%
490-315	Harbor Violations	500	150	500	40	125	500	0.0%	300.0%
490-320	Dock and Ramp Permits: Unlimited		4,980	3,300	810	4,980	3,300		
490-321	Dock and Ramp Permits: Limited		2,200	2,160	1,100	2,200	2,160		
490-330	Commercial Landing Barge		9,070	18,000	7,440	9,070	18,000		
490-331	Lobster Buyer Truck Permit	11,320	17,000	12,000	6,000	10,000	12,000	0.0%	20.0%
490-340	Commercial Fisherman Permits	11,420	11,520	21,600	11,160	11,470	21,600	0.0%	88.3%
490-341	Student Fisherman Permits		25	50	0		50		
490-350	Mooring Registrations	52,363	51,545	85,160	5,108	51,954	85,160	0.0%	63.9%
490-360	Mooring Rentals	6,225	4,247	8,190	1,820	5,236	8,190	0.0%	56.4%
490-370	Recreational Launch Ramp Fees	10,489	7,252	8,500	713	8,871	8,500	0.0%	-4.2%
490-371	Kayak Outfitter Permits		0	0	0		0		
490-380	Shellfish Licenses	380	700	400	320	540	400	0.0%	-25.9%
490-390	Manset Lot Parking	1,040	970	1,500	755	1,005	1,500	0.0%	49.3%
Total Non-Property Tax Revenues		1,157,306	1,309,649	1,315,920	606,774	1,189,977	1,199,501	-8.8%	0.8%
Appropriation Reductions									
803-00	Unassigned Fund Balance Used *	150,000	152,500	0	0	0	0	#DIV/0!	#DIV/0!
405-410	Revenue Sharing Resv.Transfer-in*	65,000	75,000	152,702		152,702	199,422	30.6%	30.6%
Total Appropriation Reductions		215,000	227,500	152,702		152,702	199,422	30.6%	30.6%
								46,720	46,720
Total Non-Property Tax Revenues and Appropriation.Reductions.....		1,372,306	1,537,149	1,468,623		1,342,679	1,398,923	-4.7%	4.2%
								-69,700	56,243
Total Property Taxes, Non-Property Tax Revenues and Approp. Reductions.		9,426,402	9,812,625	9,776,760		9,650,817	10,653,962	9.0%	10.4%

~ End of Revenues ~

Revenues

Appendix Rev

Budgeting Approach

Generally -

- 1 I estimated this year's revenue (FY22) at the average of the last two year's actual receipts.
 - A If this didn't look reasonable, then I divided the YTD by six months and multiplied by 12 months to get a full year's estimate.
- 2 I estimated next year (FY23) at the average of the previous three years.
- 3 If there were significant exceptions to either approach, then I tried to put a note in Appendix Rev.

405-120 Homestead Exemption Reimbursement

The State's only significant property tax relief effort is the Homestead Property Tax Abatement program. By law, the State must reimburse the Town for the taxes lost, but they regularly underfund the reimbursement so they can spend the money themselves. Complicating this calculation is that the State reduces our payments according to our State assessment ratio. This reimbursement for our lost revenue is usually paid in two installments, both (normally) received by the end of December.

		<i>This Year</i>	<u><i>Estimated This Year</i></u>	<u><i>Requested Next Year</i></u>
FY23	First Payment	Actual > 64,487		
	Second Payment	Estimated > 64,487		
	Total Payments	128,974	128,974	
FY24	Estimated at the average of the previous three years.			91,816
Total - Homestead Exemption Reimbursement			\$128,974	\$91,816

405-210 Federal Payments in Lieu of Taxes

The Federal government is required by law to reimburse local governments for a portion of the taxes lost when it acquires property, although their good intentions often fall short when not enough funds are appropriated by the legislature. When its budget is sufficient, the Town receives Payments in Lieu of Taxes (PILTs) for land acquired by Acadia National Park. Generally, these payments tend to drop slightly each year, unless they acquire more land.

- FY23 Estimated at just slightly less than the previous year.
- FY24 Estimated at just slightly less than the previous year.

405-220 Other Payments in Lieu of Taxes

In addition to the Federal Payments in Lieu of Taxes (PILT's) shown above, the Town usually receives a PILT from the non-governmental Maine Coast Heritage Trust.

- FY23 This Year estimated at the average of the two previous years.
- FY24 Next Year estimated at the average of the three previous years.

~ Continued on Next Page ~

405-310	Cable TV Franchise Fee
FY23	Estimated at the average collections for the last two fiscal years.
FY24	Estimated at the average collections for the last three fiscal years.

405-340	Motor Vehicle Excise Tax	<i>Estimated This Year</i>	<i>Requested Next Year</i>
<p>Auto Excise Tax is paid annually every month of the year. As the economy improves, it rises rapidly, but as the economy falls, it falls rapidly, so it can be very difficult to estimate. While I don't have any historical data specific to Southwest Harbor, in Bar Harbor we found that 53% of our Excise Tax revenue was received in the first six months of the fiscal year, so that approach has been used to estimate This Year's revenue.</p>			
	<i>Actual First Half</i>	<i>Percent of Total</i>	<i>Estimated Second Half</i>
FY23	208,594	53%	184,980
FY24	Estimated at the same amount as This Year.		393,574
Total - Motor Vehicle Excise Tax		\$393,574	\$393,574

803-00 *Unassigned Fund Balance Used **

The final FY22 audit (for the year ending June 30, 2022) is not yet complete, but we ended last year with revenues over budget and expenses well under budget, so I am confident that we will increase fund balance this year. The FY21 audit determined that our Unassigned Fund Balance in the General Fund was \$1,618,940, we didn't use \$ to reduce taxes this year (FY23), so we will end the current fiscal year with something over \$1,618,940. While that may seem like a lot of money, the general rule of thumb is that a community should hold about 20% of its General Fund expenses in unassigned fund balance, so we should try to get our fund balance up around \$2.4 million dollars. Currently our unassigned fund balance is only 15% of our FY23 expenditures of \$9,587,710. Consequently, the Select Board voted on January 25, 2022 to use no fund balance next year.

220-01 *Revenue Sharing Resv. Transfer-in**

Municipal Revenue Sharing is a state grant program to which all municipalities are entitled, based on a statutory formula. Among other things, funds for these grants come from sales taxes, so this program is very sensitive to changes in the state economy, but even more subject to the whims of the State Legislature, which often cuts our allocation to close State budget gaps.

By State Law, the General Fund can only use the amount which Town Meeting appropriates, even though that amount is always different than the amount that the State actually gives us. Consequently, Municipal Revenue Sharing checks are deposited to this "restricted fund", called the Municipal Revenue Sharing Fund, and the amount appropriated by Town Meeting is transferred to the General Fund as revenue, leaving the difference in the MRS Fund for use at a later time.

See Appendix Rsv for actual calculations of the amount we recommend using as General Fund revenue.

450-103 **American Rescue Plan Act Grant**

The Select Board has voted to use the entire proceeds of this two-year grant for the storm drains required for the Main Street Project.

~ End of Appendix Rev ~

Expenses

Acct. No.	Account Name	Year Before Last: FY21	Actual	Adj. Budget	Year to Date	Estimated	Requested	Request's Change	
			Last Year FY22	This Year FY23	Dec. 12 FY23	This Year FY23	Next Year FY24	From This Year's Adj.Bgt.	Estimate
Administration - 405									
(* For Details, see Appendix Adm)									
Personnel & Benefits 1000									
10	Salaries *	272,821	260,885	255,475	119,496	256,455	273,479	7.0%	6.6%
20	FICA/MED (See Apx.Bni)	20,907	20,607	20,347	8,798	18,837	21,724	6.8%	15.3%
30	Health Insurance(Apx.Hlt)	55,483	54,613	77,251	27,177	67,926	65,665	-15.0%	-3.3%
40	401(k) Contributions (Bni)	12,045	8,636	15,106	5,412	14,564	16,133	6.8%	10.8%
50	Income Protection (Bni)	2,060	1,763	3,525	2,266	3,398	5,754	63.2%	69.3%
60	Worker's Comp.(Apx.Bni)	1,892	1,923	1,068	930	989	1,277	19.6%	29.2%
70	Select Board Salaries *	5,243	7,397	10,500	0	10,500	10,500	0.0%	0.0%
Professional Services 2000									
10	Audit	14,568	14,709	16,000	5,367	16,000	16,000	0.0%	0.0%
15	Town Report	279	307	300	0	300	300	0.0%	0.0%
30	Payroll Service	5,694	5,895	6,000	2,436	6,000	6,200	3.3%	3.3%
40	IT Services	3,234	1,139	3,500	1,791	3,500	3,500	0.0%	0.0%
Utilities 2010									
20	Telephone *	4,128	2,873	3,300	856	3,300	2,000	-39.4%	-39.4%
Vehicle 2030									
15	Mileage	1,072	863	1,200	540	1,200	1,200	0.0%	0.0%
Fees/Licenses 2050									
10	Bank Fees	60	60	100	25	100	100	0.0%	0.0%
20	Computer Licenses *	18,631	19,575	20,450	22,484	20,450	23,425	14.5%	14.5%
Dept/Office 2060									
10	Office Supplies	4,146	4,219	5,500	2,077	5,500	5,000	-9.1%	-9.1%
20	Office Equipment	8,520	6,091	5,500	2,364	5,500	5,500	0.0%	0.0%
40	Postage	3,925	3,380	5,000	3,926	5,000	5,000	0.0%	0.0%
70	Advertising	2,517	2,349	2,400	417	2,400	2,400	0.0%	0.0%
80	Subscriptions & Dues	11,070	12,892	9,200	2,174	9,200	11,500	25.0%	25.0%
Filings 2070									
10	Liens	0	798	1,800	741	1,800	1,500	-16.7%	-16.7%
20	Discharges	722	988	1,000	513	1,000	1,050	5.0%	5.0%
30	Deeds	161	140	200	0	200	200	0.0%	0.0%
Special/Annual 2080									
10	Holiday Celebrations	2,540	2,610	2,800	1,720	2,800	2,800	0.0%	0.0%
20	Elections/Town Mtg	2,112	1,236	2,500	447	2,500	2,300	-8.0%	-8.0%
Misc. 5000									
20	Contingency	3,099	1,332	4,000	1,600	4,000	4,000	0.0%	0.0%
Total Administration - 405		456,929	437,280	474,022	213,557	463,419	\$488,508	3.1%	5.4%
								\$14,486	\$25,089

Administration - 405

Appendix Ad

1000-10 Salaries

Authorized Positions	Weeks per Year		Hours Per Week		Authorized Pay Rate		Rate Adjust-ment	Annual Pay	
	This Year	Next Year	This Year	Next Year	This Year	Next Year		This Year	Next Year
Town Manager	52	52	Salaried		95,000	99,750	5.0%	95,000	99,750

Authorized Positions	Weeks per Year		Hours Per Week		Authorized Pay Rate		Rate Adjust-ment	Annual Pay	
	This Year	Next Year	This Year	Next Year	This Year	Next Year		This Year	Next Year
Town Clerk	52	52	40	40	\$26.02	\$28.37	9.0%	54,122	59,012
FY24 - Step raise of \$1.00 is due upon completion of certification									

Authorized Positions	Weeks per Year		Hours Per Week		Authorized Pay Rate		Rate Adjust-ment	Annual Pay	
	This Year	Next Year	This Year	Next Year	This Year	Next Year		This Year	Next Year
Bookkeeper	52	52	40	40	\$27.77	\$30.21	8.8%	57,762	62,834
	26	0	40	0	\$1.00			1,040	
FY23 - Step raise of \$1.00 is due upon completion of certification									

Authorized Positions	Weeks per Year		Hours Per Week		Authorized Pay Rate		Rate Adjust-ment	Annual Pay	
	This Year	Next Year	This Year	Next Year	This Year	Next Year		This Year	Next Year
Dep. Town Clerk	52	52	40	40	\$21.65	\$22.73	5.0%	45,032	47,284

Overtime Lump Sum \$3,500 \$3,675 5.0% 3,500 4,600

Total - Salaries \$256,455 \$273,479

405-1000-70 Select Board Salaries

Authorized Positions	Number of Positions	Annual Salary		Rate Adjust-ment	Annual Pay	
		This Year	Next Year		This Year	Next Year
Select Board Chair	1	\$2,500	\$2,500	0.0%	2,500	2,500
Select Board Members	4	\$2,000	\$2,000	0.0%	8,000	8,000

FY21 - We had one seat vacant for a couple of months in the spring of 2021.

Total - Select Board Salaries \$10,500 \$10,500

405-2050-20 Computer Licenses

This is for the Trio operating system and then the Admin. Share of the Power DMS & annual maint. Web portion of TRIO. This could be budgeted at \$23,425

~ End of Appendix Ad ~

Expenses

Acct. No.	Account Name	Year Before Last: FY21	Actual	Adj. Budget	Year to Date	Estimated	Requested	Request's Change		
			Last Year FY22	This Year FY23	Dec. 12 FY23	This Year FY23	Next Year FY24	Adj.Bgt.	Estimate	
Code Enforcement - 410			(* For Details, see Appendix CEO)							
Personnel & Benefits 1000										
10	Salaries *	36,204	32,274	39,115	16,899	39,115	40,285	3.0%	3.0%	
	New PT-CEO/LPI						44,483			
20	FICA/MED (See Apx.Bni)	2,701	2,469	2,992	1,293	2,992	3,082	3.0%	3.0%	
60	Worker's Comp. (Apx.Bni)	1,143	1,162	931	562	931	1,047	12.5%	12.5%	
Utilities 2010										
20	Telephone	424	572	500	150	500	500	0.0%	0.0%	
Vehicle 2030										
15	Vehicle Stipend	580	500	650	250	650	650	0.0%	0.0%	
Dept/Office 2060										
10	Office Supplies	222	134	200	11	200	200	0.0%	0.0%	
20	Office Equipment	0	0	200	0	200	200	0.0%	0.0%	
40	Postage	289	142	400	95	400	300	-25.0%	-25.0%	
70	Advertising	105	0	100	0	100	100	0.0%	0.0%	
Total Code Enf. - 410			41,668	37,254	45,089	19,259	45,088	\$90,848	101.5%	101.5%
								\$45,759	\$45,759	

Code Enforcement - 410

Appendix CEO

1000 Salaries

Authorized Positions	Number of Positions		Hours Per Week		Authorized Pay Rate		Rate Adjust-ment	Annual Pay	
	This Year	Next Year	This Year	Next Year	This Year	Next Year		This Year	Next Year
Code Officer/LPI	1	1	18	18	\$41.79	\$43.04	3.0%	39,115	\$40,285

Authorized Positions	Number of Positions		Hours Per Week		Authorized Pay Rate		Rate Adjust-ment	Annual Pay	
	This Year	Next Year	This Year	Next Year	This Year	Next Year		This Year	Next Year
Dep.Code Off./LF	0	1	0	20	\$0.00	\$30.00	#DIV/0!	0	31,200

Total - Salaries

\$39,115 \$71,485

~ End of Appendix CEO ~

Expenses

Acct. No.	Account Name	Year Before Last: FY21	Actual	Adj. Budget	Year to Date	Estimated	Requested	Request's Change	
			Last Year FY22	This Year FY23	Dec. 12 FY23	This Year FY23	Next Year FY24	From This Year's: Adj.Bgt.	Estimate

Boards & Committees - 415

(* For Details, see Appendix CC)

Boards & Committees 7010									
10	Board of Appeals	197	112	200	122	200	200	0.0%	0.0%
30	Conservation Committee *	664	3,172	1,675	658	1,675	1,675	0.0%	0.0%
40	Harbor Committee	36	0	200	0	200	200	0.0%	0.0%
50	Planning Board	666	281	1,000	419	1,000	1,000	0.0%	0.0%
80	Warrant Committee	56	0	200	0	200	200	0.0%	0.0%
95	Historic Cemetery Cmt.	-	0	200	0	200	200	0.0%	0.0%
Total Boards & Cmts. - 415		1,619	3,564	3,475	1,199	3,475	\$3,475	0.0%	0.0%
								\$0	\$0

Conservation Committee

Appendix CC

The Conservation Committee budget is split into four accounts in different parts of the Town Budget:

Summary of Budget Request			<i>Requested</i>
			<i>Next Year</i>
			<i>FY23</i>
General Fund	415-7010-30	Boards and Committees - Conservation Committee	1,675
Reserves	220-20	Conservation Reserve	9,000
	220-23	Tree Reserve	2,300
	New Acct.	Chris's Pond Development Reserve	0
			\$12,975

415-7010-30	Boards and Committees - Conservation Committee	<i>Requested</i>
		<i>Next Year</i>

This account is what the Conservation Commission calls it's "Administrative Budget".
The only income for this account is from the Town appropriation.

Supplies, books and mailings	250
Dues	125
Public Meeting	100
Education Fund	200
Planning & Grantsmanship (Moved from Chris's Pond Development Resv.)	1,000
Total - Boards and Committees - Conservation Committee	\$1,675

220-20	Rhoades Park Reserve (See Apx. CC)	<i>Requested</i>
		<i>Next Year</i>

This account is what the Conservation Commission calls it's "Charlotte Rhoades Park and Butterfly Garden Budget". The lion's share of the operating costs of the park - more than 80% - are covered by private donations to the park and the park's private endowment.

Expenses Park Manager & Coordinators	21,500
Electricity	300
Building Water and Sewer	800
Irrigation	400
Park maintenance, supplies and equipment	1,000
Cement perimeter fencing, wall repair, picnic tables, parking lot, etc.	5,000
Plants	6,000
Butterfly Release Expenses	2,500
Contingency	9,000
Revenue Raised from private sources	(37,500)
Total - Rhoades Park Reserve (See Apx. CC)	\$9,000

Expenses

Acct. No.	Account Name	Year Before Last: FY21	Actual Last Year FY22	Adj. Budget This Year FY23	Year to Date Dec. 12 FY23	Estimated This Year FY23	Requested Next Year FY24	Request's Change From This Year's: Adj.Bgt. Estimate	
Contracted Services - 420									
(* For Details, see Appendix CS)									
Assessing 2000									
50	Contract Assessor *	34,256	34,256	34,750	17,375	34,750	35,250	1.4%	1.4%
Utilities 2010									
10	Electricity - Streetlights	26,763	30,171	27,500	20,700	27,500	28,019	1.9%	1.9%
50	Water - Hydrant Rental	201,025	201,025	201,024	50,256	201,024	201,024	0.0%	0.0%
Landscaping 2040									
18	Parks/Cemeteries *	9,995	7,628	16,000	9,625	16,000	12,000	-25.0%	-25.0%
Municipal Solid Waste 7040									
10	Recycling *	0	0	47,220	9,465	47,220	31,710	-32.8%	-32.8%
20	Transfer Station *	243,933	259,642	257,000	126,127	257,000	257,000	0.0%	0.0%
30	Acadia Disposal District *	3,131	3,849	3,800	1,633	3,800	6,850	80.3%	80.3%
40	Muni.Rev.Cmt. *	135,471	150,397	126,971	74,776	142,471	144,510	13.8%	1.4%
Total Contract Services 420		654,574	686,968	714,265	309,957	729,765	\$716,363	0.3%	-1.8%
								\$2,098	(\$13,402)

Contracted Services - 420

Appendix CS

		<i>Estimated</i>	<i>Requested</i>
		<i>This Year</i>	<i>Next Year</i>
420-2000-50	Contract Assessor *		
Rather than hiring a person as our Town Assessor, we contract with RJD Appraisals for assessing services. This contract expires on June 30, 2025.			
	FY23 - This Year	34,750	
	FY24 - Next Year		35,250
	FY25 - Year After Next:(Not in this Budget)	\$35,750	
Total - Contract Assessor *		\$34,750	\$35,250

		<i>Estimated</i>	<i>Requested</i>
		<i>This Year</i>	<i>Next Year</i>
420-2010-10	Electricity - Streetlights		
This account averaged about \$28,145 per year for FY21 and FY22, well over budget.			
	FY23 - This Year has been running about \$2,334.91 per month, which equals.....	28,019	
	FY24 - Next Year's estimate		28,019
Total - Electricity - Streetlights		\$28,019	\$28,019

420-2040-18	Parks/Cemeteries *		
FY24 -	Veteran's Park is badly in need of some heavy maintenance. Some bushes need to be removed, others replaced. The pavers need to be cleaned up and some reset, etc. at an estimated cost of \$1,000.		

420-7040-10 Recycling *

The Select Board is interested in a restarting our recycling program and received a proposal from Eastern Maine Recycling (EMR) in January 2023 as outlined below. However, having no reasonable way to estimate the trips per month, the tons per trip or the trips per year, it is impossible to accurately estimate the cost of this contract at this time. What follows is our best estimate.

				<i>Estimated</i>	<i>Requested</i>
				<i>This Year</i>	<i>Next Year</i>
Facility Fee at EMR:		<i>Per Month</i>	<i>Months</i>		
	FY23 -	\$1,175	12	14,100	
	FY24 -	6.1% \$1,247	12		14,964
Transportation Fee to Casella in Orono:		<i>Per Trip</i>	<i>Trips/Mo.</i>	<i>Months</i>	
	FY23 -	\$510	1	12	
	FY24 -	6.1% \$541	1	6	3,246
Recycling Ctr. Processing Fee at Casella:		<i>Per Ton</i>	<i>Tons/Trip</i>	<i>Trips/Yr.</i>	
	FY23 -	\$75	30	12	27,000
	FY24 -	\$225	10	6	13,500

NOTE: While the processing fee is shown above at the full \$225 cost per ton, the Town is already paying \$82.69 per ton for disposal, so the net additional cost of recycling is \$142.31 per ton. The offsetting tonnage reduction is shown below at 420-7040-40 "PERC/Muni.Review Cmt.".

\$33,120 \$31,710

420-7040-20 Transfer Station *

Our Transfer Station is provided under contract with Eastern Maine Recycling (EMR).
 This account appears to be increasing about \$6,500 per year.

420-7040-30 Acadia Disposal District *

The ADD is an independent quasi-municipal, tax-exempt solid waste corporation. Its purpose is to provide for the cost-effective, environmentally friendly, efficient and lawful management, disposal and recycling of waste materials on behalf of its member towns. We are billed each year for our share of ADD operating costs, which varies based on our proportionate share of the total Municipal Solid Waste (MSW) contributed by the five member towns.

420-7040-40 Muni.Rev.Cmt. *

Muni. Rev. Cmt. The Town pays dues to become a member of the Municipal Review Committee (MRC), a group whose purpose is to make sure that member towns are treated fairly by PERC. To achieve this goal, the MRC hires auditors, engineers, attorneys and other professionals to review and analyze PERC operations. Each Town is allowed to vote for the members of the MRC governing board.

		<i>Estimated</i>	<i>Requested</i>
		<i>This Year</i>	<i>Next Year</i>
PERC	The Penobscot Energy Recovery Company (PERC) charges us a fee per ton for the MSW (Municipal Solid Waste) which our garbage trucks dump at the PERC incinerator in Orrington.		
	FY22 - Estimated at the same rate of increase as last year: plus \$7,000	142,471	
	FY23 - Estimated at the same rate of increase as this year: plus \$7,000		149,471

Recycling With the Select Board's decision to restart our recycling program (see above), the Town will generate less tonnage that will need to be processed at PERC. Those savings are estimated as follows:
Avoided Cost

						<i>Estimated</i>	<i>Requested</i>
	<i>Trips/Mo.</i>	<i>Trips/Yr.</i>	<i>Tons/Trip</i>	<i>Tons/Yr.</i>	<i>Per Ton</i>	<i>This Year</i>	<i>Next Year</i>
FY23 -	1	12	0	0	\$62.50	0	
FY24 -	1	12	5	60	\$82.69		(4,961)

Total - Muni.Rev.Cmt. *	\$142,471	\$144,510
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~ End of Appendix CS ~

Expenses

Acct.	Year Before	Actual	Adj. Budget	Year to Date	Estimated	Requested	Request's Change	
No.	Last: FY21	Last Year	This Year	Dec. 12	This Year	Next Year	From This Year's:	
Account Name		FY22	FY23	FY23	FY23	FY24	Adj.Bgt.	Estimate

Debt Service - 425

(* For Details, see Appendix Dbt)

Debt Service 7020									
05	FD SCBA Equipment *	28,618	28,618	28,618	28,618	28,700	0	-100.0%	-100.0%
15	Main Street Bonds *	306,123	302,894	299,561	255,955	296,157	296,157	-1.1%	0.0%
20	2018A Road Infra/Improv*	120,283	118,612	116,847	96,601	114,995	114,995	-1.6%	0.0%
25	2019A Road Infra/Improv*	18,569	18,346	18,120	15,188	15,500	17,890	-1.3%	15.4%
30	Fire Station Building *	60,855	60,708	59,876	49,998	59,025	59,025	-1.4%	0.0%
60	Wesley/Mansell Project *	106,857	106,696	106,220	95,987	106,410	106,410	0.2%	0.0%
65	2018 Rd Infrastruc. DW *	17,420	29,071	31,920	31,919	31,920	31,920	0.0%	0.0%
70	2018 Rd Infrastruc. CW *	12,890	8,113	8,114	7,154	8,115	8,115	0.0%	0.0%
80	Water Tank *	18,569	18,569	18,570	0	18,570	18,570	0.0%	0.0%
85	Wastewater Treatment *	0	0	0	0	0	0	#DIV/0!	#DIV/0!
90	Main Street Improv. Proj.	0	0	0	81,918	0	94,414		
Total Debt Service - 425		809,251	691,628	687,846	663,338	679,392	747,496	8.7%	10.0%
								\$59,650	\$68,104

Debt Service - 425-7020

Appendix Dbt

Acct. No.	Purpose	Bond Series	Payoff Year	Balance 6/30/2023	Amt. Due Next Year FY24
05	FD SCBA Equipment	N/A	2023	0	0
15	Main Street Bonds				
	Main Street - Sewer Portion	2013FS-CW	2033	258,582	26,715
	Main Street - Water Portion	2013FS-DW	2035	524,468	43,035
	Main Street - G.O.B.	2013B	2033	429,000	55,686
	Non-reimbursable Portion Sub-total				125,436
	Re-fi Water Bonds	2010D Ln-2	2027	167,907	61,510
	Water Upgrade	2009ARRA-DW	2029	80,626	13,025
	Water Upgrade	2009FR-DW	2029	143,917	23,250
	Refi Sewer Bonds	2010D Ln-1	2033	562,160	72,936
	Reimbursable Portion Sub-total				170,721
15	Total Main Street Bonds				296,157
20	2018 Improvement GO	2018A	2038	1,207,220	114,995
25	2019 Improvement GO	2019A	2039	206,406	17,890
30	Fire Station	2005C	2030	352,000	59,025
60	Wesley-Mansell Project	2010F	2030	755,102	106,410
65	2018 DW and Lift Station	2018FFR	2050	772,320	31,920
70	2018 Road Improv. CW	2019F	2050	182,941	8,115
80	Water Tank	2012F	2042	352,820	18,570
85	Wastewater Treatment	ESTIMATED	2064	8,000,000	0
90	Main Street Improv. Project	2023	2043	2,601,844	94,414
	Non-reimbursable Portion Sub-total				451,339
	TOTAL				747,496

- This bond has not been sold yet, pending project completion.
- The FY22 Budget raised \$174,400 for this debt service, but we did not have to use it since the bonds had not been sold. Consequently, the Selectboard will need to pass a motion at the end of FY23, designating these funds for future bond payments.

~ End of Appendix Dbt ~

Expenses

Acct. No.	Account Name	Year Before Last: FY21	Actual	Adj. Budget	Year to Date	Estimated	Requested	Request's Change	
			Last Year FY22	This Year FY23	Dec. 12 FY23	This Year FY23	Next Year FY24	Adj.Bgt.	From This Year's Estimate
Insurance - 430									
									(* For Details, see Appendix Ins)
Insurance - 2020									
10	Auto	12,898	12,949	14,000	10,679	14,000	15,529	10.9%	10.9%
20	Fidelity	851	851	1,000	654	1,000	893	-10.7%	-10.7%
30	Property & Casualty	19,926	15,254	16,017	12,665	16,017	16,025	0.1%	0.0%
40	Public Officials Liability	5,062	4,945	5,200	3,709	5,200	5,000	-3.8%	-3.8%
50	Police Liability	0	6,717	6,400	2,256	6,400	6,400	0.0%	0.0%
60	Fire Life Supplement	New Acct.	0	1,300	0	1,300	1,300	0.0%	0.0%
Total Insurance - 430		38,737	40,716	43,917	29,963	43,917	45,147	2.8%	2.8%
								\$1,230	\$1,230

Expenses

Acct. No.	Account Name	Year Before Last: FY21	Actual	Adj. Budget	Year to Date	Estimated	Requested	Request's Change	
			Last Year FY22	This Year FY23	Dec. 12 FY23	This Year FY23	Next Year FY24	Adj.Bgt.	From This Year's Estimate
Municipal Buildings - 435									
(* For Details, see Appendix MB)									
Personnel & Benefits 1000									
10	Salaries *	2,618	2,967	5,979	2,337	5,980	6,160	3.0%	3.0%
20	FICA/MED	209	227	457	179	457	471	3.0%	3.1%
60	Worker's Comp	119	121	225	59	225	220	-2.4%	-2.3%
Utilities 2010									
10	Electricity	8,793	9,309	9,000	4,947	9,000	10,300	14.4%	14.4%
30	Propane	940	5,479	1,000	74	1,000	1,000	0.0%	0.0%
40	Fuel Oil	2,483	(1,003)	5,000	1,813	5,000	5,000	0.0%	0.0%
50	Water	1,633	2,048	1,800	474	1,800	2,050	13.9%	13.9%
60	Sewer	1,135	1,417	1,300	276	1,300	1,450	11.5%	11.5%
Facility Maintenance 2040									
10	Buildings & Grounds	3,731	2,236	4,200	3,044	4,200	4,200	0.0%	0.0%
20	Janitorial Services	3,438	6,184	5,400	2,200	5,400	5,400	0.0%	0.0%
30	Generator	728	506	700	795	700	700	0.0%	0.0%
40	MSW Disposal	840	690	900	0	900	0	-100.0%	-100.0%
45	Portable Toilets		300	0	100	500	500	#DIV/0!	0.0%
50	Repairs & Maintenance	2,381	2,771	2,400	476	2,576	2,576	7.3%	0.0%
Total Muni. Buildings - 435		29,048	33,252	38,361	16,775	39,038	40,027	4.3%	2.5%
								\$1,665	\$989

Municipal Buildings - 435

Appendix MB

Including Town Office and Public Restrooms

1000 Salaries

Authorized Positions	Weeks per Year		Hours Per Week		Authorized Pay Rate		Rate	Annual Pay	
	This Year	Next Year	This Year	Next Year	This Year	Next Year	Adjust-ment	This Year	Next Year
Custodian	22	22	17	17	\$15.99	\$16.47	3.0%	5,980	6,160

In the summer, cleans the public restrooms downtown and at the Upper Town Dock. Also, empties public trash cans on the weekends.

Total - Salaries								\$5,980	\$6,160
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~ End of Appendix MB ~

Expenses

Acct. No.	Account Name	Year Before Last: FY21	Actual	Adj. Budget	Year to Date	Estimated	Requested	Request's Change	
			Last Year FY22	This Year FY23	Dec. 12 FY23	This Year FY23	Next Year FY24	Adj.Bgt.	From This Year's Estimate
Community Service Organizations - 445									
(* For Details, see Appendix CSO)									
Community Service Orgs. 7050									
10	Bar Harbor Food Pantry	2,500	2,500	2,500	2,500	2,500	2,500	0.0%	0.0%
15	Downeast Health/WIC	1,035	1,035	1,035	0	1,035	1,035	0%	0%
30	Eastern Area on Aging	1,500	1,500	1,500	1,500	1,500	1,500	0.0%	0.0%
35	Northern Light Home Care	1,870	1,870	1,870	1,870	1,870	1,870	0.0%	0.0%
40	Harbor House	59,640	59,640	59,640	17,892	59,640	59,640	0.0%	0.0%
45	Hospice of Hancock Co.	1,000	1,000	1,000	1,000	1,000	1,000	0.0%	0.0%
5	Island Connections	2,500	2,500	2,500	2,500	2,500	2,500	0.0%	0.0%
55	Island Explorer Bus Svc.	10,000	0	0	0	10,000	10,000	n/a	n/a
60	Mt Height Cemetery	12,500	12,500	12,500	0	12,500	12,500	0.0%	0.0%
75	SWH Public Library	60,000	60,000	60,000	30,000	60,000	60,000	0.0%	0.0%
80	SWH/T Nursing Services	78,000	78,000	78,000	0	78,000	90,000	15.4%	15.4%
85	Downeast Comm.Partners	3,574	3,574	3,574	3,574	3,574	3,574	0.0%	0.0%
90	MDI Campfire Coalition	3,000	3,000	3,000	3,000	3,000	3,000	0.0%	0.0%
91	Families First	0	1,000	0	0	1,000	1,000	#DIV/0!	0%
92	Life Flight	882	882	882	0	882	878	-0.5%	-0.5%
93	Mt Desert Nursing Assoc	2,000	2,000	0	0	2,000	2,000	#DIV/0!	0%
94	SWH Historical Society	2,500	2,500	2,500	2,500	2,500	2,500	0.0%	0.0%
95	Westside Food Pantry	2,500	2,500	2,500	2,500	2,500	2,500	0.0%	0.0%
96	Island Housing Trust	2,500	2,500	2,500	2,500	2,500	2,500	0.0%	0.0%
Downeast Horizons 2020									
10	Downeast Horizons	1,800	1,800	1,800	0	1,800	1,800	0.0%	0.0%
Total Comm.Svc.Orgs. 445		249,301	240,301	237,301	71,336	250,301	262,297	10.5%	4.8%
								\$24,996	\$11,996

Community Service Organizations - 445

Appendix CSO

Breakout for Warrant Articles

It is the policy of the Select Board that any Community Service Organization request of \$10,000 or more shall be placed on a Warrant article to be voted separately at Town Meeting.

<i>Article Number</i>	<i>Organization</i>	<i>Requested Next Year FY24</i>
22	Harbor House	59,640
23	Mt Height Cemetery	12,500
21	SWH Public Library	60,000
24	SWH/T Nursing Services	90,000
25	Downeast Transportation, Inc. (Island Explorer)	10,000
26	Balance of Community Service Organizations	30,157
Breakout Total		262,297
Line Item Total		262,297

~ End of Appendix CSO ~

Expenses

Acct. No.	Account Name	Year Before Last: FY21	Actual Last Year FY22	Adj. Budget This Year FY23	Year to Date Dec. 12 FY23	Estimated This Year FY23	Requested Next Year FY24	Request's Change From This Year's: Adj.Bgt. Estimate
Reimbursement Programs - 450								
Grant Funded Programs - 2090								
10	Keep ME Healthy #1	27,961	n/a		0	n/a	n/a	
11	Keep ME Healthy #2	13,990	n/a		0	n/a	n/a	
12	Manset TD Parking Grant	7,736	n/a		0	n/a	n/a	
Insurance Claim Reimbursement Expenses - 3000								
10	MMA Insurance Claims	1,650	n/a		0	n/a	n/a	
Total Reimbursement Prog.		51,337		0	0	0	0	

Expenses

Acct. No.	Account Name	Year Before	Actual	Adj. Budget	Year to Date	Estimated	Requested	Request's Change	
		Last: FY21	Last Year FY22	This Year FY23	Dec. 12 FY23	This Year FY23	Next Year FY24	From This Year's Adj.Bgt.	Estimate
Highway Department - 460									
(* For Details, see Appendix Hwy)									
Personnel & Benefits 1000									
10	Salaries *	99,776	107,294	110,863	53,923	110,864	116,407	5.0%	5.0%
15	Overtime	0	0	2,500	0	2,500	2,500	0.0%	0.0%
16	Snow Plowing	10,563	21,553	21,200	0	16,058	21,200	0.0%	32.0%
20	FICA/MED (See Apx.Bni)	7,657	8,740	10,294	3,630	10,294	10,718	4.1%	4.1%
30	Health Insurance (Apx.Hlt)	35,783	38,662	53,296	16,422	53,296	40,533	-23.9%	-23.9%
40	401(k) Contributions (Bni)	6,099	6,444	8,074	1,678	8,074	8,406	4.1%	4.1%
50	Income Protection (Bni)	1,460	1,495	1,552	657	1,552	2,491	60.5%	60.5%
60	Worker's Comp.(Apx.Bni)	9,050	9,202	9,177	4,447	9,177	9,103	-0.8%	-0.8%
90	Drug & Alcohol Testing	175	175	550	242	175	550	0.0%	214.3%
Utilities 2010									
10	Electricity	3,383	3,760	3,500	872	3,572	3,800	8.6%	6.4%
20	Telephone	864	897	1,000	384	1,000	1,000	0.0%	0.0%
30	Propane	1,744	2,747	2,200	564	2,200	3,000	36.4%	36.4%
Vehicle Maintenance 2030									
10	Repair & Maintenance	24,605	39,189	25,000	7,628	31,897	32,000	28.0%	0.3%
15	Mileage	30	15	100	0	22	100	0.0%	347.5%
20	Gasoline	2,337	3,700	2,500	1,456	2,500	4,000	60.0%	60.0%
30	Diesel	3,135	8,180	7,000	2,306	8,180	10,500	50.0%	28.4%
40	Oil & Grease	730	861	1,000	0	795	1,000	0.0%	25.7%
Facility Maintenance 2040									
10	Buildings & Grounds	2,029	984	1,000	68	1,507	1,000	0.0%	-33.6%
15	Public Restroom Supplies	402	0	1,600	1,214	201	1,800	12.5%	795.5%
18	Parks & Cemetery	1,466	494	1,800	111	980	1,600	-11.1%	63.3%
30	Generator Maintenance	275	671	600	0	473	700	16.7%	48.0%
40	Solid Waste Disposal	962	887	1,000	640	925	1,000	0.0%	8.2%
Dept/Office 2060									
10	Supplies	2,857	2,235	3,500	648	2,546	3,000	-14.3%	17.8%
15	Chemicals & Cold Patch	478	3,403	7,000	184	1,940	3,000	-57.1%	54.6%
20	Equipment	995	1,527	2,000	1,497	3,593	4,000	100.0%	11.3%
40	Postage	60	60	100	87	209	100	0.0%	-52.1%
50	Safety Supplies	944	1,321	1,300	930	2,232	2,000	53.8%	-10.4%
60	Uniforms	1,663	1,546	1,700	1,339	1,605	1,700	0.0%	5.9%
70	Advertising	218	275	200	367	246	200	0.0%	-18.8%
Winter Roads 4000									
40	Plow & Sander Maintnc.	7,093	9,905	11,000	6,650	8,499	11,000	0.0%	29.4%
Summer Roads 4010									
10	Line Painting	1,420	1,161	2,500	1,380	1,290	2,500	0.0%	93.7%
20	Gravel	3,954	946	2,500	908	2,450	2,500	0.0%	2.0%
40	Mowing/Weed Control	800	1,000	1,200	1,070	1,200	1,200	0.0%	0.0%
50	Street Sweeping	48	1,238	2,500	0	643	2,500	0.0%	288.7%
60	Road Signs *	2,028	1,242	2,500	1,015	1,635	2,000	-20.0%	22.3%
80	Tree Maintenance	600	0	2,000	0	1,000	2,000	0.0%	100.0%
90	Contract Grading	438	1,222	1,500	1,290	1,500	1,500	0.0%	0.0%
Total Highway Dept. - 460		236,248	283,032	307,306	113,606	296,830	\$312,609	1.7%	5.3%
								\$5,303	\$15,779

Highway Department - 460

Appendix Hwy

460-1000-10 Salaries

Authorized Positions	Number of Positions		Hours Per Week		Authorized Pay Rate		Rate Adjust-ment	Annual Pay	
	This Year	Next Year	This Year	Next Year	This Year	Next Year		This Year	Next Year
Foreman *	1	1	40	40	\$29.21	\$30.67	5.0%	60,757	63,795
Laborer II *	1	1	40	40	\$24.09	\$25.29	5.0%	50,107	52,613

* Wages and benefits set by union contract.

FY23 - Union contract expires December 31, 2022

FY23- Step raise of \$1.09 due upon completion of probation

Total - Salaries								\$110,864	\$116,407
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460-4010-60 Road Signs	Estimated This Year	Requested Next Year
FY23 - The Select Board has created a task force to recommend changes to our signage		2,000
Total - Road Signs	\$0	\$2,000

460-4000-10 Snow Removal Contracts

This General Fund account is no longer needed since we have a "Contract Snow Removal Reserve" account.

~ End of Appendix Hwy ~

Expenses

Acct. No.	Account Name	Year Before Last: FY21	Actual	Adj. Budget	Year to Date	Estimated	Requested	Request's Change	
			Last Year FY22	This Year FY23	Dec. 12 FY23	This Year FY23	Next Year FY24	Adj.Bgt.	From This Year's Estimate
Police Department - 475									
(* For Details, see Appendix PD)									
Personnel & Benefits 1000									
10	Salaries *	329,638	371,264	383,143	160,447	437,810	468,179	22.2%	6.9%
20	FICA/MED (See Apx.Bni)	24,266	26,909	29,310	11,655	29,310	35,816	22.2%	22.2%
30	Health Insurance(Apx.Hlt)	52,278	65,991	91,921	26,783	91,921	127,035	38.2%	38.2%
40	401(k) Contributions (Bni)	7,172	10,108	18,496	3,972	18,496	19,266	4.2%	4.2%
45	PERS Retirement (Bni)	10,899	10,695	6,408	4,730	6,408	6,848	6.9%	6.9%
50	Income Protection (Bni)	3,384	4,024	4,373	1,774	4,373	8,282	89.4%	89.4%
60	Worker's Comp.(Apx.Bni)	14,153	14,391	13,793	6,955	13,793	18,680	35.4%	35.4%
Professional Services 2000									
40	IT (Computer) Services	2,087	6,355	3,000	426	3,000	4,000	33.3%	33.3%
Utilities 2010									
20	Telephone	6,079	6,788	6,000	2,980	7,153	6,800	13.3%	-4.9%
Vehicle Maintenance 2030									
10	Repairs/Maintenance	1,844	16,231	4,500	3,402	9,037	5,500	22.2%	-39.1%
15	Mileage	141	470	500	882	305	1,000	100.0%	227.4%
20	Gasoline	3,524	5,440	7,000	3,046	4,482	7,000	0.0%	56.2%
60	Radio Maintenance	0	0	500	0	0	250	-50.0%	#DIV/0!
Fees/Licensing 2050									
20	Computer Licenses *	4,219	8,521	9,500	6,442	9,500	10,500	10.5%	10.5%
Dept/Office 2060									
10	Police Supplies	3,944	4,201	8,000	1,976	4,073	6,000	-25.0%	47.3%
20	Equipment *	1,000	2,218	2,500	1,356	2,500	2,500	0.0%	0.0%
40	Postage	162	224	400	300	193	450	12.5%	133.1%
55	Animal Control	0	0	300	0	0	300	0.0%	#DIV/0!
60	Uniforms	553	5,558	5,000	1,016	5,000	5,000	0.0%	0.0%
70	Advertising	766	0	400	0	400	0	-100.0%	-100.0%
75	Community Relations	0	68	600	80	34	600	0.0%	1671.7%
76	Employee Wellness	0	501	1,600	0	251	4,100	156.3%	1535.2%
80	Dues & Publications	1,199	3,964	1,600	268	2,581	2,800	75.0%	8.5%
Total Police Dept.		467,408	563,922	651,640	238,490	650,620	\$740,907	13.7%	13.9%
								\$89,267	\$90,287

Police Department - 475

Appendix PD

475-1000-10 Salaries

Authorized Positions	Weeks Per Year		Hours Per Week		Authorized Pay Rate		Rate	Annual Pay	
	This Year	Next Year	This Year	Next Year	This Year	Next Year		Adjustment	This Year
Chief	52	52	Salaried		80,340	84,357	5.0%	80,340	84,357
Lieutenant *	52	52	40	40	\$30.46	\$31.98	5.0%	63,357	66,525
Patrol Officer 1 *	52	52	40	40	\$27.03	\$28.38	5.0%	56,222	59,034
Patrol Officer 2 *	52	52	40	40	\$27.03	\$28.38	5.0%	56,222	59,034
Patrol Officer 3 *	52	52	40	40	\$27.03	\$28.38	5.0%	56,222	59,034
Patrol Officer 4 *	52	52	40	40	\$27.03	\$28.38	5.0%	56,222	59,034
PT Patrol Officer	52	52	8	16	\$23.02	\$23.71	3.0%	9,576	19,727
Parking Officer	25	25	20	20	\$18.03	\$18.57	3.0%	9,015	9,285
Overtime			Lump Sum					50,632	52,151

* Wages and benefits set by union contract.

FY23 - Union contract expires December 31, 2022

FY23 - **Retirement:**

Lt. Miller has announced his retirement in March 2023.

- At that time, the Town will need to payout part of his accumulated leave, which will be paid out of the Wage & Benefits Reserve.

- Hiring his replacement will entail substantial costs, as explained later in this appendix.

Total - Salaries	\$437,810	\$468,179
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220-72 Police Recruitment Reserve

Hiring a replacement for a police officer vacancy will entail substantial costs, such as:

		Estimated This Year	Requested Next Year
Training	Maine Criminal Justice Academy (MCJA)	3,000	
Uniforms & Equipment	MCJA	1,200	
	SWHPD	5,000	
Polygraph and Psychological Exams		1,500	
Overtime	For the recruit and their Field Training Officer	?????	

It appears that these expenses could be paid from the Police Recruitment Reserve, account 220-72.

Total - Police Recruitment Reserve	\$10,700
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475-2060-20 Equipment

	Estimated This Year	Requested Next Year
Usual expenses - Normal, year to year miscellaneous equipment expenses	2,500	2,500

Total - Equipment	\$2,500	\$2,500
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~ End of Appendix PD ~

Expenses

Acct. No.	Account Name	Year Before Last: FY21	Actual	Adj. Budget	Year to Date	Estimated	Requested	Request's Change	
			Last Year FY22	This Year FY23	Dec. 12 FY23	This Year FY23	Next Year FY24	Adj.Bgt.	From This Year's Estimate
Dispatch Division - 480									
(* For Details, see Appendix Dsp)									
Personnel & Benefits 1000									
10	Salaries *	202,150	207,915	218,482	102,675	224,638	235,561	7.8%	4.9%
20	FICA/MED (See Apx.Bni)	14,614	15,114	16,714	7,234	15,800	18,020	7.8%	14.1%
30	Health Insurance (Apx.Hlt)	55,563	48,539	62,580	27,917	67,907	73,542	17.5%	8.3%
40	401(k) Contributions (Bni)	4,866	3,417	10,753	1,217	10,155	11,290	5.0%	11.2%
50	Income Protection (Bni)	2,114	1,533	2,509	901	2,369	4,027	60.5%	70.0%
60	Worker's Comp.(Apx.Bni)	885	899	830	435	785	848	2.1%	8.0%
Fees/Licensing 2050									
20	Computer Licenses	481	2,376	3,200	602	3,200	5,770	80.3%	80.3%
Dept/Office 2060									
10	Office Supplies	1,998	625	2,500	386	2,500	2,500	0.0%	0.0%
20	Office Equipment	3,450	4,355	3,000	2,787	3,000	3,000	0.0%	0.0%
60	Uniforms	0	0	500	0	500	800	60.0%	60.0%
Communications Tower 3020									
10	Telephone Lines	5,010	5,327	6,000	2,623	6,295	6,000	0.0%	-4.7%
20	Generator	240	1,505	250	200	250	500	100.0%	100.0%
30	Repairs & Maintenance		0	1,000	0	1,000	1,000	0.0%	0.0%
40	Electricity		0	460	352	460	600	30.4%	30.4%
Total Dispatch Division		291,371	291,606	328,778	147,328	338,859	\$363,459	10.5%	7.3%
								\$34,682	\$24,600

Dispatch Division - 480

Appendix Dsp

480-1000-10 Salaries

Authorized Positions	Number of Positions		Hours Per Week		Authorized Pay Rate		Rate Adjustment	Annual Pay		
	This Year	Next Year	This Year	Next Year	This Year	Next Year		This Year	Next Year	
Dispatcher-1	1	1	40	40	\$21.54	\$22.62	5.0%	44,803	47,043	
Dispatcher-2	1	1	40	40	\$21.54	\$22.62	5.0%	44,803	47,043	
Dispatcher-3	1	1	40	40	\$21.54	\$22.62	5.0%	44,803	47,043	
Dispatcher-4	1	1	40	40	\$21.54	\$22.62	5.0%	44,803	47,043	
PT Dispatcher	2	2	8	8	\$18.54	\$19.10	3.0%	15,425	15,888	
Overtime	Lump Sum								30,000	31,500
* Wages and benefits set by union contract.										
Total - Salaries									\$224,638	\$235,561

480-3020-10 Telephone

FY24 - If the Town votes in FY23 to replace the telephone connection from Dispatch to the antennae tower as suggested in the CIP, this line item can be reduced by about \$1200 per year in future budgets.

~ End of Appendix Dsp ~

Expenses

Acct. No.	Account Name	Year Before Last: FY21	Actual	Adj. Budget	Year to Date	Estimated	Requested	Request's Change	
			Last Year FY22	This Year FY23	Dec. 12 FY23	This Year FY23	Next Year FY24	From This Year's Adj.Bgt.	Estimate
Fire Department - 485									
(* For Details, see Appendix FD)									
Personnel & Benefits 1000									
10	Salaries	25,970	34,842	33,730	15,896	31,545	106,653	216.2%	238.1%
20	FICA/MED	2,159	3,086	2,580	1,248	7,914	8,159	216.2%	3.1%
30	Health Insurance (Apx. Hlt)						27,967		
40	401(k) Contributions (Bni)						3,494		
50	Income Protection (Bni)						1,246		
60	Worker's Comp.	2,960	3,010	3,302	1,455	11,273	11,273	241.4%	0.0%
Professional Services 2000									
35	Medical Services	21	1,267	1,000	251	644	1,000	0.0%	55.3%
Utilities 2010									
10	Electric	5,973	6,299	5,000	2,417	6,136	6,700	34.0%	9.2%
20	Telephone	1,124	1,318	1,200	543	1,304	1,310	9.2%	0.5%
40	Fuel Oil	4,053	5,839	5,000	1,550	4,946	5,000	0.0%	1.1%
50	Water	2,301	1,531	2,800	287	1,916	1,916	-31.6%	0.0%
60	Sewer *	5,103	351	0	0	(1,007)	1,500	n/a	n/a
Vehicle Maintenance 2030									
10	Repairs/Maintenance *	14,799	10,547	17,500	9,825	12,673	17,500	0.0%	38.1%
20	Gasoline	988	1,402	1,200	433	1,039	1,050	-12.5%	1.0%
30	Diesel	1,550	2,376	1,750	1,227	2,945	2,945	68.3%	0.0%
Facility Maintenance 2040									
10	Building & Grounds	4,316	7,431	6,200	4,792	5,873	6,000	-3.2%	2.2%
20	Janitorial Supplies	352	106	400	158	229	250	-37.5%	9.1%
30	Generator Maintenance	275	787	600	0	600	600	0.0%	0.0%
Fees/Licensing 2050									
20	Computer Licenses *	1,747	1,732	1,800	0	1,800	2,300	27.8%	27.8%
Dept/Office 2060									
10	Office Supplies	668	643	700	311	656	700	0.0%	6.8%
20	Equipment	8,494	10,712	14,500	7,346	7,346	17,500	20.7%	138.2%
35	Equipment Maintenance	2,772	2,859	3,000	1,109	2,816	3,000	0.0%	6.5%
50	Safety/Medical Supplies *	57	303	1,500	63	152	750	-50%	394%
60	Uniforms	2,141	2,029	3,000	2,328	2,085	4,000	33.3%	91.8%
80	Dues & Publications	708	560	500	0	537	0	-100.0%	-100.0%
Special/Annual 2080									
30	Volunteer Recruitment	13,960	15,868	15,000	7,160	13,800	0	-100.0%	-100.0%
Total Fire Dept.		102,491	114,900	122,262	58,398	117,223	\$232,815	90.4%	98.6%
								\$110,553	\$115,592

Fire Department - 485

Appendix FD

485-1000-10 Salaries

Authorized Positions	Number of Positions		Hours Per Week		Authorized Pay Rate		Rate Adjustment	Annual Pay	
	This Year	Next Year	This Year	Next Year	This Year	Next Year		This Year	Next Year
Chief	1	1	20	20	\$23.11	\$23.80	3.0%	24,034	24,755
Deputy Chief	1	1	2	4	\$3,811	\$5,408	41.9%	3,811	5,408
Captain	1	1	V.St.	1.5	\$1,850	\$1,950	5.4%	1,850	1,950
Lieutenant #1	1	1	V. St.	1	\$1,850	\$1,300	-29.7%	1,850	1,300
FT FF/EMT*	0	1	0	40	\$0.00	\$28.00	#DIV/0!	0	58,240
Call Pay FF/FO	0	0	0	0	\$0.00	\$0.00		0	15,000
Total - Salaries								\$31,545	\$106,653

485-2010-60 Sewer	Estimated This Year	Requested Next Year
FY23 - Last of credit used from FY21 leaving a deficit for the final quarters	(1,007)	1,500
Total - Sewer	(\$1,007)	\$1,500

485-2030-10 Vehicle Repairs & Maintenance	Requested Next Year
Requested For Next Year	
UI Testing Ladder 112	2,000
Annual Service-112, 113, 103, 110, 111, 114	8,000
Radio Maintenance & Technology Support	3,000
Miscellaneous Repairs & Maintenance	4,500
Total - Vehicle Repairs & Maintenance	\$17,500

NEW POSITION REQUESTED

FT FF/EMT*

Authorized	Number of Positions		Hours Per Week		Authorized Pay Rate		Rate Adjustment	Annual Pay	
	This Year	Next Year	This Year	Next Year	This Year	Next Year		This Year	Next Year
FT FF/EMT*	0	1	0	40	\$0.00	\$28.00	#DIV/0!	0	58,240
Benefits:									27,967
Total - NEW POSITION REQUESTED								\$0	\$86,207

NEW POSITION REQUESTED

Per Diem FF/Sun.*

Authorized	Number of Positions		Hours Per Week		Authorized Pay Rate		Rate Adjustment	Annual Pay	
	This Year	Next Year	This Year	Next Year	This Year	Next Year		This Year	Next Year
Classification									

Per Diem FF/Sun.*	0	1	0	10	\$0.00	\$28.00	#DIV/0!	0	14,560
Benefits:									0

Total - NEW POSITION REQUESTED								\$0	\$14,560
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~ End of Appendix FD ~

Expenses

Acct. No.	Account Name	Year Before Last: FY21	Actual	Adj. Budget	Year to Date	Estimated	Requested	Request's Change	
			Last Year FY22	This Year FY23	Dec. 12 FY23	This Year FY23	Next Year FY24	From This Year's: Adj.Bgt.	Estimate
Harbor Department - 490									
(* For Details, see Appendix Hbr)									
Personnel & Benefits 1000									
10	Salaries *	55,010	51,526	65,069	10,937	64,176	71,977	10.6%	12.2%
20	FICA/MED (See Apx.Bni)	4,040	3,979	4,978	837	4,978	5,506	10.6%	10.6%
30	Health Insurance (Apx.Hlt)	12,915	8,799	11,977	5	11,977	2,600	-78.3%	-78.3%
40	401(k) Contributions (Bni)	2,483	0	3,502	0	3,502	3,863	10.3%	10.3%
50	Income Protection (Bni)	523	619	817	0	817	1,378	68.6%	68.6%
60	Worker's Comp.(Apx.Bni)	3,821	3,885	3,963	1,878	3,963	3,829	-3.4%	-3.4%
Utilities 2010									
10	Electricity *	2,024	1,960	3,000	506	3,000	2,500	-16.7%	-16.7%
20	Telephone *	855	1,871	2,000	1,008	2,419	2,425	21.3%	0.2%
50	Water	778	1,596	1,300	215	1,187	1,300	0.0%	9.5%
60	Sewer	54	1,120	715	0	700	1,120	56.6%	60.0%
Vehicle Maintenance 2030									
10	Repairs & Maintenance *	1,143	821	1,000	20	1,000	1,000	0.0%	0.0%
20	Gasoline	752	1,071	1,000	485	911	1,100	10.0%	20.7%
Facility Maintenance 2040									
40	Solid Waste Disposal *	2,379	2,849	3,125	1,971	2,700	3,200	2.4%	18.5%
45	Portable Toilets *	1,800	2,000	2,200	900	2,200	2,200	0.0%	0.0%
Fees/Licensing 2050									
40	State/Federal Reg. Fee	150	150	200	338	200	250	25.0%	25.0%
Dept/Office 2060									
10	Supplies	4,450	3,192	4,600	1,972	3,821	4,000	-13.0%	4.7%
40	Postage	81	204	400	91	400	400	0.0%	0.0%
45	Safety Equipment	0	416	500	10	500	500	0.0%	0.0%
60	Uniforms	399	282	400	0	400	500	25.0%	25.0%
76	Medical Health *	New Acct.	0	250	129	250	250	0.0%	0.0%
Equip. Maintenance 4050									
10	Floats	13,527	17,968	8,400	190	15,747	14,500	72.6%	-7.9%
20	Docks	2,992	749	3,000	2,349	1,870	3,000	0.0%	60.4%
30	Boat	1,021	616	1,000	0	819	1,100	10.0%	34.4%
Harbor Dept. Total		111,197	105,672	123,396	23,840	127,537	\$128,498	4.1%	0.8%
								\$5,103	\$961

Harbor Department - 490

Appendix Hbr

490-1000-10 Salaries

Authorized Positions	Weeks Per Year		Hours Per Week		Authorized Pay Rate		Rate	Annual Pay	
	This Year	Next Year	This Year	Next Year	This Year	Next Year	Adjust-ment	This Year	Next Year
Harbormaster	52	52	40	40	\$26.81	\$30.70	14.5%	55,765	63,865
Step Raise	13	13	40	40	\$2.00	\$1.00		1,040	520

FY23 - Step raise of \$1.00 due upon 6 mos. probation completion
 FY23 - Step raise of \$1.00 due upon certification as Harbormaster
 FY24 - Step raise of \$1.00 due upon certification as Advanced Harbormaster

Deputy Harbormaster	22	22	16	16	\$20.94	\$21.57	3.0%	7,371	7,592
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Total - Salaries \$64,176 \$71,977

490-2010-10 Electricity

FY23 - With a fulltime Harbormaster now working out of the office at the Manset Town Dock, we anticipate higher electrical bills.

490-2040-45 Portable Toilets

FY23 - With a fulltime Harbormaster now working out of the office at the Manset Town Dock, we needed to extend the portable toilet rental there to add December through March.

490-2060-76 'Medical Health

FY23 - Pre-employment physical exams are now required for all new employees in physically demanding positions.

~ End of Appendix Hbr ~

Expenses

Acct. No.	Account Name	Year Before Last: FY21	Actual Last Year FY22	Adj. Budget This Year FY23	Year to Date Dec. 12 FY23	Estimated This Year FY23	Requested Next Year FY24	Request's Change From This Year's:	
								Adj.Bgt.	Estimate

Reserved & Restricted Funds - 495

(* For Details, see Appendix Rsv)

Reserves 6000									
10	Reserves Appropriation	338,650	478,800	342,950	342,950	342,950	381,685	11.3%	11.3%
Total Reserves Approp.- 495		338,650	478,800	342,950	342,950	342,950	\$381,685	11.3%	11.3%
								38,735	38,735

Capital Improvement Program - 496

CIP 6000									
20	Transfer to CIP Fund	502,225	403,125	395,687	395,686	395,687	277,354	-29.9%	-29.9%
Total CIP - 496		502,225	403,125	395,687	395,686	395,687	\$277,354	-29.9%	-29.9%
								(118,333)	(118,333)

Schools Appropriations - 497

Schools 9120									
10	Pemetic School	4,274,281	4,028,594	3,686,753	1,764,569	3,686,753	4,046,262	9.8%	9.8%
20	MDI Region. High School	1,072,828	1,160,004	1,316,294	658,147	1,316,294	1,506,180	14.4%	14.4%
Total Schools - 497		5,347,109	5,188,598	5,003,047	2,258,026	5,003,047	5,552,442	11.0%	11.0%
								549,395	549,395

County Tax - 498

Tax Related Misc. 5000									
30	County Tax	305,465	324,445	346,133	346,133	346,133	365,943	5.7%	5.7%
Total County - 498		305,465	324,445	346,133	346,133	346,133	\$365,943	5.7%	5.7%
								\$19,810	\$19,810

Grand Totals		10,034,628	9,925,061	9,865,474	5,249,840	9,873,282	10,749,872	9.0%	8.9%
								884,399	876,591

SOUTHWEST HARBOR SCHOOL DEPARTMENT							School Comm Approved 3/8/2023		
21-22	22-23	22-23	22-23	23-24					
Actual	Anticipated	Proposed	Difference	%					
Receipts	Receipts	Budget	Difference	Difference					
Fund Balance									
0000-0000-450000 Carryover	555,569	336,750	689,133	318,251	(18,499)	-5.49%			\$-0- Savings Unaudited Figures
Revenues									
0000-0000-419908 Miscellaneous/Pre-K Reimb	1,509	-	42,000	-	-	#DIV/0!			
0000-0000-448100 P.L. 874 (Impact Aid)	25,656	5,000	13,000	12,000	7,000	140.00%			Pre-K Reimb - 22-23 Anticipated Estimate
0000-0000-413110 Tuition	-	-	-	-	-	#DIV/0!			
0000-0000-452000 Transfers from Maint. Rese	65,000	-	-	-	-	#DIV/0!			
0000-0000-452001 Transfers from Bus Reserv	82,000	-	-	-	-	#DIV/0!			
0000-0000-431210 State Agency Clients	-	-	-	-	-	#DIV/0!			
0000-0000-431110 State Subsidy	302,159	325,000	359,033	250,000	(75,000)	-23.08%			Prelim. Estimate
Property Taxes									
0000-0000-412110 Town Appropriation	3,485,154	3,686,753	3,485,154	4,046,262	359,509	9.75%			Appropriation
Articles 15 & 17	EPS & Additional Local Funds Articles	\$ 4,046,262							
0000-0000-412120 Debt Service Appr.	Debt Service Appropriation	\$				#DIV/0!			
Article 16									
Total Revenues	4,517,048	4,353,503	4,588,320	4,626,513	273,010	6.27%			
Total Town Appropriation =			* 4,046,262		359,509	9.75%			Difference per \$100,000 valuation \$63.29

Salaries - 6.39%
Support Staff - 7.1%

35% for Spec.Ed
Lunch programs info.shts not rec'd as hoped
C.G (Impact Aide) has not rec'd fund #5

Regular Instruction	SOUTHWEST HARBOR SCHOOL DEPARTMENT						Difference	%	Explanation
	21-22	22-23	22-23	22-23	23-24				
	Actual Expend.	Current Budget	Anticipated Expend.	Proposed Budget	\$				
Regular Instruction									
1121-1000-510100	Teacher Salary : Pre-K	23,187	48,155	48,155	50,098	1,943	4.03%	Not Shared w Tremont	
1121-1000-520100	Medicare/Retire - Tchr Pre-	1,287	2,548	2,548	2,966	418	16.41%		
1121-1000-521100	BC/BS: Tchr. - Pre-K	2,500	5,000	5,000	5,000	-	0.00%		
1121-1000-510200	Ed. Tech.Salary: Pre-K	12,805	24,899	24,290	26,459	1,560	6.27%		
1121-1000-520200	Medicare/Retire - ET Pre-K	732	1,317	1,285	1,567	250	18.98%		
1121-1000-521200	BC/BS: ET - Pre-K	2,500	5,000	5,000	5,000	-	0.00%		
1121-1000-561000	Teaching Supplies - Pre-K	-	700	700	700	-	0.00%		
1121-1000-564000	Textbooks/Workbks: Pre-K	-	1,300	1,300	800	(500)	-38.46%		
1121-1000-573000	Replace/Purch Equip : Pre-	-	700	700	310	(390)	-55.71%		
1121-1000-581000	Dues, Fees, Conf: Pre-K	-	200	200	300	100	50.00%		
1121-1000-589000	Pre-K Program	-	-	-	-	-	#DIV/0!		
2900-1000-510100	Teacher Salary: G & T	17,581	18,531	10,000	6,033	(12,498)	-67.44%	10% Teacher	
2900-1000-520100	Medicare/Retirem - G & T	952	981	592	357	(624)	-63.61%		
2900-1000-521100	BC/BS: G & T	1,500	1,500	1,500	1,500	-	0.00%		
2900-1000-521101	Deductible Coverage & Fee	-	-	-	-	-	#DIV/0!		
2900-1000-561000	Teaching Supplies - G & T	-	300	300	350	50	16.67%		
2900-1000-561001	Testing Materials- G&T	-	-	-	-	-	#DIV/0!		
2900-1000-581000	G & T: Dues/Fees/Conf.	-	300	300	300	-	0.00%		
Total Regular Instruction		1,421,992	1,684,304	1,581,598	1,812,208	127,904	7.59%		
Article 4		Regular Instruction		\$ 1,812,208					

SOUTHWEST HARBOR SCHOOL DEPARTMENT

	21-22		22-23		22-23		23-24		%	Difference	Explanation
	Actual Expend.	Budget	Actual Expend.	Budget	Anticipated Expend.	Budget	Proposed Budget	Difference			
Special Education											
Special Education											
2200-1000-510100	Res. Rm. - Tchr. Salaries	147,715	177,787	177,787	187,824	187,824	10,037	5.65%	3.4 teachers		
2200-1000-510200	Res. Rm. - Ed. Tech. Sal.	237,293	266,086	261,954	287,452	287,452	21,366	8.03%			
2200-1000-520100	Benefits - Teachers - Res F	7,757	9,405	9,405	11,119	11,119	1,714	18.22%			
2200-1000-520200	Benefits - Ed. Tech.	12,914	14,076	13,858	17,018	17,018	2,942	20.90%			
2200-1000-521100	BC/BS: Tchr. - Res. Rm.	37,987	47,203	41,058	45,164	45,164	(2,039)	-4.32%	10% Rate Incr / 82% S1000 Share		
2200-1000-521200	BC/BS: Ed. Techs.	97,544	108,683	97,684	108,865	108,865	182	0.17%	10% Rate Incr / 82% S1000 Share		
2200-1000-521101	Deductible Coverage & Fee	3,792	8,800	8,800	8,800	8,800	-	0.00%			
2200-1000-525100	Tuition Reimb. (Taxable)	-	3,000	3,000	3,000	3,000	-	0.00%			
2200-1000-543000	Repair & Maint. - Equipment	-	200	200	200	200	-	0.00%			
2200-1000-556000	Tuition	-	-	-	-	-	-	#DIV/0!	Out of District Place/Transf to Reserve		
2200-1000-558000	Staff Travel	-	450	450	450	450	-	0.00%	includes mileage, lodging & food		
2200-1000-561000	Res. Rm. - Teach. Supplies	1,741	1,600	1,600	1,500	1,500	(100)	-6.25%	specific requests		
2200-1000-561001	Testing Supplies	-	1,150	1,150	744	744	(406)	-35.30%			
2200-1000-564000	Textbooks & Periodicals	2,575	3,215	3,215	3,715	3,715	500	15.55%			
2200-1000-573000	Replace/Purchase of Equip	358	700	700	1,500	1,500	800	114.29%			
2200-1000-581000	Dues, Fees, Conference	1,273	600	750	900	900	300	50.00%			
2200-1000-591000	Fund Transfers-Spec Ed R	2,044	2,044	2,044	-	-	(2,044)	-100.00%	No AOS Reserve Transfer Needed - Maxed out		
2500-2330-581200	Dues & Fees - Same Goal	1,024	1,200	1,026	1,200	1,200	-	0.00%			
2500-2330-534400	Spec Svcs Assessment	64,342	71,763	72,086	78,838	78,838	7,075	9.85%	Part of AOS Assessment		
2800-2140-534400	Other Prof Svcs:Therap/Co	13,627	10,000	10,000	10,000	10,000	-	0.00%			
2800-2150-510100	Teacher Salary: Speech	-	55,000	-	-	-	(55,000)	-100.00%	Contracted w Dot.Com		
2800-2150-520100	Medicare/Retirem - Speech	-	2,910	-	-	-	(2,910)	-100.00%			
2800-2150-521100	BC/BS: Speech	-	21,899	-	-	-	(21,899)	-100.00%			
2800-2150-521101	Deductible Coverage & Fee	-	1,600	-	-	-	(1,600)	-100.00%			
2800-2150-534400	Other Prof Svcs.:Speech	73,456	1,500	95,876	100,669	100,669	99,169	6611.27%	Dot.Com Therapy		
2800-2150-561000	Speech - Supplies	2	600	600	600	600	-	0.00%			
2800-2150-561001	Speech - Testing Supplies	-	1,500	1,500	1,500	1,500	-	0.00%	DIAL, CELF, TAPS assessments		
2800-2150-573000	Speech - Equipment	2,540	500	500	500	500	-	0.00%			
2800-2150-581000	Speech - Dues/Fees/Conf.	-	400	400	400	400	-	0.00%			
2800-2160-534400	Other Prof Svcs.: OT	30,928	35,000	35,000	35,000	35,000	-	0.00%			
2800-2180-534400	Other Prof. Svcs.: PT	9,740	25,000	20,000	25,000	25,000	-	0.00%			
2810-1000-510100	Summer Schl: Tchr.	6,519	15,000	12,000	15,000	15,000	-	0.00%			
2810-1000-520100	Summer Schl: Benefits	343	842	635	888	888	46	5.46%			
Total Special Education		755,513	889,713	873,278	947,846	947,846	58,133	6.53%			
Article 5		Special Education				\$ 947,846					

SOUTHWEST HARBOR SCHOOL DEPARTMENT

	21-22	22-23	22-23	22-23	23-24			
	Actual	Current	Anticipated	Proposed		Difference	%	Explanation
	Expend.	Budget	Expend.	Budget	\$			
	Career & Technical Education							
Article 6	\$							
Other Instruction								
Co-Curricular								
9100-1000-515000		40,000	42,581	44,854	4,854		12.14%	
9100-1000-520000	43,545	2,200	2,555	2,700	500		22.73%	
9100-1000-534000	1,003	-	-	-	-		#DIV/0!	
9100-1000-560000	177	2,800	2,800	2,500	(300)		-10.71%	Band, Drama, Show Choir, Math Counts, SC
9100-1000-564000	653	300	300	300	-		0.00%	Jazz band & Show Choir music books
9100-1000-560500	682	1,800	1,800	1,800	-		0.00%	music equipment/repair
9100-1000-581000	830	550	800	800	250		45.45%	festival fees and registration
9100-1000-589000	852	2,000	2,000	2,000	-		0.00%	
9200-1000-515000	20,935	27,000	26,731	30,786	3,786		14.02%	coaches, AD
9200-1000-515001	1,415	3,500	3,500	3,500	-		0.00%	
9200-1000-520000	1,338	1,800	1,800	2,155	355		19.72%	
9200-1000-520001	(3)	1	1	1	-		0.00%	
9200-1000-534000	-	400	400	400	-		0.00%	
9200-1000-560000	-	1,000	1,000	1,000	-		0.00%	Balls
9200-1000-560500	2,626	3,000	3,000	3,000	-		0.00%	Uniforms
9200-1000-581000	-	300	300	300	-		0.00%	sports conference
<i>Total Co-Curricular</i>	76,355	86,651	89,568	96,096	9,445		10.90%	
Other Instruction								
Summer School								
4300-1000-510100	5,694	7,000	8,000	8,000	1,000		14.29%	Before/After school homework help
4300-1000-520100	300	393	424	450	57		14.50%	
4300-1000-534000	-	-	-	-	-		#DIV/0!	
<i>Total Summer School</i>	5,993	7,393	8,424	8,450	1,057		14.30%	
Article 7	\$ 104,546							
Student & Staff Support								
Guidance								
0000-2120-510100	71,200	75,256	75,256	78,915	3,659		4.86%	
0000-2120-520100	3,701	3,981	3,981	4,672	691		17.36%	
0000-2120-521100	20,950	21,899	21,899	24,089	2,190		10.00%	10% Rate Incr / 82% S1000 Share
0000-2120-521101	1,739	1,600	1,600	1,600	-		0.00%	
0000-2120-532000	-	-	-	-	-		#DIV/0!	
0000-2120-558000	-	125	-	-	(125)		-100.00%	
0000-2120-561000	892	600	600	600	-		0.00%	
0000-2120-564000	152	-	-	-	-		#DIV/0!	
0000-2120-564300	-	-	-	-	-		#DIV/0!	
0000-2120-573000	-	-	-	-	-		#DIV/0!	
0000-2120-581000	-	400	400	500	500		0.00%	
<i>Total Guidance</i>	98,635	103,861	103,736	110,776	6,915		6.66%	

SOUTHWEST HARBOR SCHOOL DEPARTMENT

	21-22	22-23	22-23	22-23	23-24			
	Actual	Current	Anticipated	Proposed	Difference	%		
Student & Staff Support	Expend.	Budget	Expend.	Budget	\$	Difference	%	Explanation
Health Services								
0000-2130-510100	-	55,000	-	-	5,330	9.69%	School Based Nurse	
0000-2130-520100	-	2,955	-	-	617	20.88%		
0000-2130-521100	-	21,899	-	-	2,190	10.00%	10% Rate Incr / 82% S1000 Share	
0000-2130-534000	65,865	-	65,866	-	-	#DIV/0!		
0000-2130-543000	70	150	150	150	-	0.00%		
0000-2130-560000	1,301	1,300	1,300	1,300	-	0.00%		
0000-2130-564000	-	-	-	-	300	#DIV/0!		
0000-2130-573000	34	300	300	300	(300)	-100.00%		
0000-2130-581000	-	300	300	300	(100)	-33.33%	includes travel	
Total Health Services	67,270	81,904	67,916	89,941	8,037	9.81%		
Improvement of Instruction								
0000-2200-530000	53,550	62,541	62,742	70,027	7,486	11.97%	Part of AOS Assessment	
0000-2210-510100	5,790	7,000	6,500	7,000	-	0.00%	Summer work for AOS	
0000-2210-515000	1,710	5,000	4,500	5,000	-	0.00%		
0000-2210-520000	85	281	238	415	134	47.69%		
0000-2210-520100	314	400	344	296	(104)	-26.00%		
0000-2210-533003	450	2,000	1,500	2,000	-	0.00%		
0000-2210-533002	2,000	2,000	2,000	2,000	-	0.00%		
0000-2210-561000	-	400	400	400	-	0.00%		
0000-2212-533000	1,608	1,608	1,656	1,608	-	0.00%	\$12/student	
Total Improve. Of Instruction	65,507	81,230	79,880	88,746	7,516	9.25%		
Library & Audio Visual								
0000-2220-510100	29,275	30,886	30,886	33,509	2,623	8.49%	50% Librarian	
0000-2220-520100	1,585	1,634	1,634	1,984	350	21.42%		
0000-2220-521100	2,500	2,500	2,500	2,500	-	0.00%	10% Rate Incr / 82% S1000 Share	
0000-2220-521101	-	-	-	-	-	#DIV/0!		
0000-2220-530000	-	-	-	-	-	#DIV/0!		
0000-2220-561000	438	650	650	350	(300)	-46.15%		
0000-2220-564000	3,129	3,500	3,500	3,500	-	0.00%		
0000-2220-564300	-	500	500	500	-	0.00%		
0000-2220-573000	-	-	-	-	-	#DIV/0!		
0000-2220-581000	-	300	300	300	-	0.00%		
Total Library & AV	36,926	39,970	39,970	42,643	2,673	6.69%		

SOUTHWEST HARBOR SCHOOL DEPARTMENT

	21-22	22-23	22-23	22-23	23-24		
	Actual	Current	Anticipated	Proposed		\$	%
Student & Staff Support	Expend.	Budget	Expend.	Budget	Difference		Difference
Technology							
0000-2230-510100	61,700	66,085	66,085	71,579	5,494		8.31%
0000-2230-510101	-	4,598	4,598	4,980	382		8.31%
0000-2230-520100	3,212	3,496	3,496	4,238	742		21.22%
0000-2230-520101	-	245	244	295	50		20.41%
0000-2230-521100	10,475	21,899	21,899	24,089	2,190		10.00%
0000-2230-521101	935	1,600	1,600	1,600	-		0.00%
0000-2230-543200	621	3,500	3,500	3,500	-		0.00%
0000-2230-558000	-	250	250	250	-		0.00%
0000-2230-560000	1,438	900	900	900	-		0.00%
0000-2230-565000	4,962	5,150	5,500	5,000	(150)		-2.91%
0000-2230-565002	13,197	23,030	23,000	25,000	1,970		8.55%
0000-2230-573400	24,889	22,000	25,000	25,000	3,000		13.64%
0000-2230-581000	1,320	300	300	300	-		0.00%
	122,749	153,053	156,372	166,731	13,678		8.94%
	Student & Staff Support						
						\$ 498,837	
System Administration							
Office of Superintendent							
0000-2320-533200	75,850	87,394	87,660	83,012	(4,382)		-5.01%
	75,850	87,394	87,660	83,012	(4,382)		-5.01%
	<i>Total Office of Superintendent Assessment for SWH = \$ 231,877</i>						
System Administration							
School Committee							
0000-2310-515000	2,500	2,500	2,500	2,500	-		0.00%
0000-2310-520000	191	192	192	192	-		0.00%
0000-2310-534000	7,774	11,500	11,500	12,000	500		4.35%
0000-2310-581000	1,311	1,200	1,300	1,400	200		16.67%
	11,776	15,392	15,492	16,092	700		4.55%
	System Administration						
						\$ 99,104	
Article 9							

SOUTHWEST HARBOR SCHOOL DEPARTMENT											
21-22			22-23			22-23		22-23		23-24	
Actual Expend.			Proposed Budget			Anticipated Expend.		Proposed Budget		Difference	
										%	
School Administration										Difference	
Office of Principal										Explanation	
0000-2410-510400	Salaries: Principal	111,145	104,571	102,000	106,080	1,509	1,444%				
0000-2410-511800	Salaries: Secretaries	78,786	77,953	84,078	88,321	10,368	13.30%				
0000-2410-520400	Benefits: Principal	5,823	5,532	5,396	6,280	748	13.52%				
0000-2410-520800	Benefits: Secretaries	5,912	5,964	6,432	6,757	793	13.30%				
0000-2410-521400	BC/BS: Principal	16,107	14,128	7,983	8,781	(5,347)	-37.85%				10% Rate Incr / 82% S1000 Share
0000-2410-521800	BC/BS: Secretaries	25,168	29,882	25,976	28,574	(1,308)	-4.38%				10% Rate Incr / 82% S1000 Share
0000-2410-521401	Deductible Coverage & Fee	625	4,800	3,200	3,200		-33.33%				
0000-2410-544450	Copier Lease/Purchase	5,080	5,080	5,080	5,080		0.00%				
0000-2410-554000	Advertising	3,999	3,000	3,000	3,000		0.00%				
0000-2410-558000	Staff Travel	-	250	250	250		0.00%				
0000-2410-560000	Office Supplies / Postage	2,507	3,500	3,500	3,500		0.00%				
0000-2410-564000	Books & Periodicals	54	100	100	100		0.00%				
0000-2410-573000	Replace/Purchase Equipme	850	1,000	1,000	1,000		0.00%				
0000-2410-581000	Dues / Fees / Conferences	865	1,500	1,500	1,500		0.00%				
0000-2410-589000	Miscellaneous	7,292	2,500	3,000	3,000	500	20.00%				Promotion & HOW Awards
<i>Total Office of Principal</i>		264,211	259,760	252,495	265,423	5,663	2.18%				
School Administration						\$ 265,423					
Transportation and Buses											
Student Transportation											
0000-2700-511800	Salaries: Bus Drivers	61,376	88,253	91,610	95,097	6,844	7.75%				
0000-2700-520800	Soc.Sec./Medicare	4,189	6,752	7,008	7,275	523	7.75%				
0000-2700-521800	BC/BS: Bus Drivers	31,368	39,892	39,892	43,881	3,989	10.00%				10% Rate Incr / 82% S1000 Share
0000-2700-521801	Deductible Coverage & Fee	1,600	1,600	1,600	1,600		0.00%				
0000-2700-534000	Physicals & Drug Testing	673	1,000	1,000	1,000		0.00%				Incl. Extra Drivers
0000-2700-543000	Confr. Svcs.: Bus Repairs	21,294	20,000	21,000	22,000	2,000	10.00%				
0000-2750-551400	Transp. Purchased fr Privat	76	-	-	-		#DIV/0!				
0000-2700-552000	Insurance: Bus	2,515	2,800	4,201	5,000	2,200	78.57%				On 3 buses & increase cost
0000-2700-560000	Supplies	543	1,000	1,000	1,000		0.00%				
0000-2700-562600	Fuel	13,074	12,000	21,000	20,000	8,000	66.67%				5300 gallons approx.
0000-2700-573000	Replace/Purch. Of Equipme	8,160	-	-	7,100	7,100	#DIV/0!				Radios for Buses/School
0000-2700-591000	Purch of SchiBus/ Reserve	101,500	33,000	33,000	-	(33,000)	-100.00%				
0000-2700-581000	Dues/ Fees/ Conference	176	200	200	200		0.00%				
<i>Total Transportation</i>		246,544	206,497	221,511	204,153	(2,344)	-1.14%				
Transportation & Buses					\$ 204,153						

SOUTHWEST HARBOR SCHOOL DEPARTMENT									
		21-22	22-23	22-23	22-23	23-24			
		Actual	Current	Anticipated	Proposed		Difference	%	Explanation
Facilities Maintenance		Expend.	Budget	Expend.	Budget		\$		
Operation & Maint. Of Plant									
0000-2600-511800	Salaries: Custodians	175,180	155,500	167,355	172,368		16,868	10.85%	
0000-2600-520800	Soc. Sec./ Medicare	12,767	11,895	12,803	13,186		1,291	10.85%	
0000-2600-521800	Blue Cross / Blue Shield	22,911	23,949	23,949	26,344		2,395	10.00%	10% Rate Incr / 82% S1000 Share
0000-2600-521801	Deductible Coverage & Fee	800	800	800	800		-	0.00%	
0000-2600-541000	Utility Svcs.: Sewer / Water	10,817	7,500	8,500	8,500		1,000	13.33%	
0000-2600-552100	Insurance: Builid/Equip/Cont	16,670	18,337	19,362	21,298		2,961	16.15%	Building/Liability
0000-2600-553200	Telephone	6,013	6,500	6,700	7,000		500	7.69%	
0000-2600-560000	Supplies	15,102	20,000	20,000	20,000		-	0.00%	Cleaning & Paper Supplies
0000-2600-562200	Electricity	42,918	36,000	45,000	46,000		10,000	27.78%	Versant Power
0000-2600-562300	L.P. Gas - Cafeteria	2,502	2,500	2,800	3,000		500	20.00%	Hot Water & Kitchen stove
0000-2600-562400	Heating Oil	31,243	42,000	50,000	48,000		6,000	14.29%	14,000 gallons plus overage gal
0000-2600-573000	Replace/Purchase Equipme	11,360	10,000	10,000	18,000		8,000	80.00%	
0000-2600-581000	Dues / Fees / Conferences	230	400	400	400		-	0.00%	
0000-2630-543001	Rubbish Removal	3,098	3,500	3,500	3,500		-	0.00%	Increase in rate
0000-2620-543000	Contr. Svcs.: Building	40,911	60,000	54,300	60,000		-	0.00%	Heating/Air Mechan. Svcs, Inspect., etc
0000-2630-543000	Contr. Svcs.: Grounds	5,666	2,500	5,000	5,500		3,000	120.00%	Grounds Maintenance
0000-2640-543000	Contr. Svcs.: Equip. Repair	14,349	5,000	6,000	7,000		2,000	40.00%	Electric,Plumb., Elevator,WtrFilter
	<i>Total Oper. & Maint.</i>	412,536	406,381	436,469	460,896		54,515	13.41%	
Facilities Mainte									
Capital Outlay									
0000-2690-545002	Land & Improvements	5,639	5,000	5,000	2,500		(2,500)	-50.00%	Playgr. Maintenance
0000-2690-545001	Buildings	65,420	150,000	170,700	150,000		-	0.00%	Anticipated Projects
0000-2600-591000	Transfer to Maint. Reserve	15,000	15,000	-	15,000		-	0.00%	
0000-2600-591000	Transfer to Reserve-Playgr	15,000	15,000	15,000	-		(15,000)	-100.00%	
0000-2690-545003	Equipment	-	-	-	1,000		1,000	#DIV/0!	Classroom Furniture
	<i>Total Capital Outlay</i>	101,059	185,000	190,700	168,500		(16,500)	-8.92%	
	Article 12	Facilities Maintenance	\$ 629,396						

SOUTHWEST HARBOR SCHOOL DEPARTMENT										
		21-22	22-23	22-23	22-23	23-24				
		Actual	Anticipated	Current	Proposed					
		Expend.	Expend.	Budget	Budget	Difference	Difference	%		Explanation
Debt Service										
	Debt Service									
0000-5100-583100	Debt Service: Interest	-	-	-	-	-	-	#DIV/0!		Debt Retired 11/2020
0000-5100-591000	Debt Service: Principal	-	-	-	-	-	-	#DIV/0!		
	<i>Total Debt Service</i>	-	-	-	-	-	-	#DIV/0!		
	Article 13									
	Debt Service & Other Commitments									
	All Other Expend									
	Food Services									
0000-3100-591000	Food Services Transfer	65,000	65,000	65,000	65,000	-	-	0.00%		6/30/21 Lunch Fund Balance = \$ 84K
	<i>Total Food Services</i>	65,000	65,000	65,000	65,000	-	-	0.00%		
	Article 14									
	All Other Expenditures									
	Grand Totals:	3,827,915	4,270,069	4,353,503	4,626,513	273,010		6.27%		
	Article 18									
	Total Expenditures (Summary Article)									
	Reserves:									
	Maintenance									
	<i>Bus</i>	\$ 130,003								(Playground Amt) \$75K
	<i>Special Education</i>	\$ 34,087								Bus Purchased 2021-22
		\$ 306,109								
	Using Transf to Maint Reserve \$ for Windows in 2022-23									

**MOUNT DESERT ISLAND HIGH SCHOOL ASSESSMENTS
INCLUDING ADULT EDUCATION & DEBT SERVICE
2023-2024**

Assessments Computed at
67% State Valuation and 33% Student Enrollment

Percentage of Student Enrollment

<u>Town</u>	<u>10/1/2021</u>	<u>4/1/2022</u>	<u>2021-22 Average</u>	<u>2021-22 Percentage</u>	<u>Computed to Total 33%</u>
Bar Harbor	167.00	167.00	167.00	44.95%	14.83%
Mount Desert	85.00	84.00	84.50	22.75%	7.51%
S.W. Harbor	61.00	59.00	60.00	16.15%	5.33%
Tremont	<u>60.00</u>	<u>60.00</u>	<u>60.00</u>	16.15%	5.33%
TOTALS	373.00	370.00	371.50	100.00%	33.00%

2021/2022/2023 State Valuations Average Based On Percentages

<u>Town</u>	<u>2021 State Valuation</u>	<u>2022 State Valuation</u>	<u>2023 State Valuation</u>	<u>Three Year Average</u>	<u>Percentage</u>	<u>Computed to Total 67%</u>
Bar Harbor	1,781,800,000	1,903,400,000	2,040,000,000	\$1,908,400,000	34.26%	22.96%
Mount Desert	2,174,100,000	2,324,950,000	2,507,250,000	\$2,335,433,333	41.93%	28.09%
S.W. Harbor	693,600,000	735,000,000	804,550,000	\$744,383,333	13.37%	8.96%
Tremont	550,700,000	576,350,000	617,100,000	\$581,383,333	10.44%	6.99%
TOTALS	\$5,200,200,000	\$5,539,700,000	\$5,968,900,000	\$5,569,600,000	100.00%	67.00%

Assessment Percentage by Towns

<u>Town</u>	<u>Student 33%</u>	<u>State Valuation 67%</u>	<u>Total 2023-24</u>	<u>Total 2022-23</u>	<u>0% Difference</u>
Bar Harbor	14.83%	22.96%	37.79%	38.27%	-0.48%
Mount Desert	7.51%	28.09%	35.60%	35.85%	-0.25%
S.W. Harbor	5.33%	8.96%	14.29%	13.61%	0.68%
Tremont	<u>5.33%</u>	<u>6.99%</u>	<u>12.32%</u>	<u>12.27%</u>	<u>0.05%</u>
TOTALS	33.00%	67.00%	100.00%	100.00%	0.00%

<u>Town</u>	<u>Percent Assessment</u>	<u>Proj. Assess. 2023-24</u>	<u>Curr. Assess. 2022-23</u>	<u>Decrease or Increase</u>	<u>% Decr/ Increase</u>	<u>Add'l. Cost/ \$100,000 Val.</u>
Bar Harbor	37.79%	\$ 3,983,104	\$ 3,701,291	\$ 281,813	7.61%	\$13.19
Mount Desert	35.60%	\$ 3,752,276	\$ 3,467,240	\$ 285,036	8.22%	\$12.11
* S.W. Harbor	14.29%	\$ 1,506,180*	\$ 1,316,294	\$ 189,887	14.43%	\$33.43
Tremont	<u>12.32%</u>	<u>\$ 1,298,540</u>	<u>\$ 1,186,696</u>	<u>\$ 111,845</u>	<u>9.42%</u>	<u>\$21.88</u>
TOTALS	100.00%	\$ 10,540,101	\$ 9,671,520	\$ 868,581	8.98%	
		\$ 10,540,101				
		\$ -				

% Incr. of Total

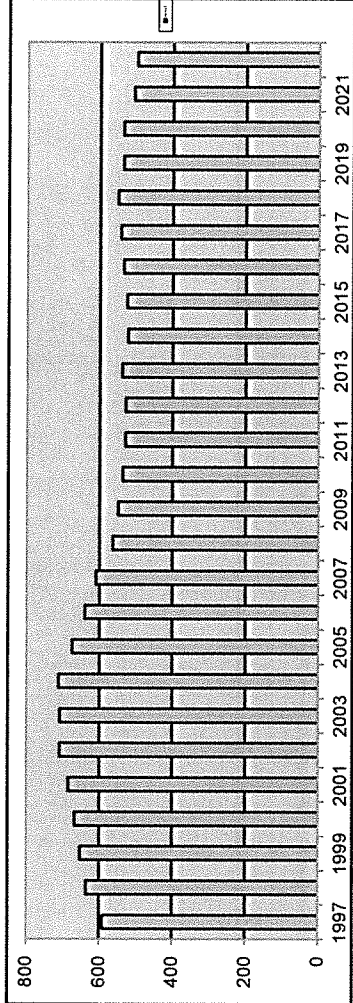
Bar Harbor	2.91%
Mount Desert	2.95%
S.W. Harbor	1.96%
Tremont	<u>1.16%</u>
	8.98%

BUDGET MEETINGS: DECEMBER 12TH, JANUARY 9TH, FEBRUARY 13TH (FINAL APPROVAL)

ANNUAL MEETING: Wednesday, April 5th

BUDGET CHANGE RATE Each 1 % change is approximately \$117,779

ENROLLMENT TRENDS:	
1997	591
1998	636
1999	653
2000	667
2001	685
2002	710
2003	708
2004	712
2005	675
2006	640
2007	610
2008	564
2009	549
2010	537
2011	530
2012	529
2013	538
2014	523
2015	526
2016	535
2017	543
2018	551
2019	536
2020	536
2021	507
2022	499
	\$1,560,000



EST. TUITION REVENUE	
TUITION STUDENTS:	130
STATE TUITION RATE: (Est. 22-23 Rate)	\$12,000.00
TUITION SURCHARGE:	\$0.00
MDIHS STUDENTS (10/1/22)	499
PERCENT OF ENROLLMENT:	26%

STATUS OF RESERVE ACCOUNTS: Proj. Balance (6/30/23)

MAINTENANCE OF PLANT/REMODELING	\$1,206,176	Plus balance in Cap. Out. At 6/30/23	
BUS: (Bus purch in 2019-20 & 2020-21)	\$67,253		
BOILER/MAJOR MAINTENANCE:	\$104,535		
SPECIAL EDUCATION:	\$272,467		
TOTAL RESERVES:	\$1,650,431		

Capital Outlay budget: "The Trustees":

Summer 2017 & Boiler Debt Service Payments	\$ 107,557.00	Encumbered for project debt
Contingency & Projects	\$ 668,839.00	
	\$ 776,496.00	

CURRENT BUDGET:

\$ 12,712,234

PROPOSED BUDGET

\$ 13,529,183

Total Budget Increase = \$ 816,949

6.43%

Assessment Change (Including Adult Ed.) =

\$ 12,712,234

\$ 868,581

8.98%

CURRENT BUDGET:

\$ 12,712,234

ANTICIPATED CURRENT SPENDING:

\$ 144,768

1.14%

A 1% change in the budget reprt \$ 127,122

A 1% change in the assessm. re \$ 96,715

Mount Desert Island High School

2023 - 2024 Proposed Budget

REVENUES	2021-22 Actual Rev.	2022-23 Budget	2022-23 Anticipated	2023-24 Proposed	\$ INC/DEC	% INC/DEC
CATEGORY: Fund Balance						
LOCAL:						
CARRY OVER	1,462,418	770,214	1,192,680	641,582	(128,632)	\$100K Saved
Revenues						
TRANSFERS FROM RESERVES	-	-	-	-	-	-
TUITION	1,435,157	1,500,000	1,560,000	1,512,000	12,000	
TUITION SURCHRG	-	-	-	-	-	-
SPEC ED TUTION - SUN	24,692	-	39,000	25,000	25,000	
MISCELLANEOUS	45	-	-	-	-	-
BUILDING RENTAL	-	-	-	-	-	-
SPORTS (Gate Rec.) WENDY	11,655	13,000	14,000	14,000	1,000	7.69
DRAMA	5,783	10,000	14,000	14,000	4,000	40.00
AOS 91 RENT	7,500	7,500	7,500	7,500	-	0.00
INTEREST INCOME	8,349	5,000	5,000	5,000	-	0.00
SPED TUIT SURCH	37,201	30,000	38,000	30,000	-	0.00
STATE SUBSIDY	610,190	700,000	758,348	735,000	35,000	5.00
STATE AGENCY CLIENT REVENUE	-	-	-	-	-	-
NBCT STIPEND	9,000	5,000	9,000	5,000	-	-
Property Taxes/Assessment						
ASSESSMENTS	8,768,561	9,527,976	9,527,976	10,396,557	868,581	9.12
ADULT ED	134,000	143,544	143,544	143,544	-	0.00
Articles XIII, XIV, XV & XVII						
EPS, Debt Svc. & Additional Local Funds Articles =				\$ 10,540,101		
Total Town Assessment % Diff Incl AE						8.98%
TOTAL REVENUES:	\$ 12,514,551	\$ 12,712,234	\$ 13,309,048	\$ 13,529,183	\$ 816,949	6.43

	2021-22 Actual Exp	2022-23 Budget	2022-23 Anticipated	2023-24 Proposed	\$ INC/DEC	% INC/DEC
EXPENDITURES:						
REGULAR INSTRUCTION						
TEACHER SALARIES (Incl. Title I Tchrs.)	2,721,369	2,886,386	2,741,668	2,986,227	99,841	
NEGOTIATED AGREEMENTS	-	183,800	-	(183,800)		
ED TECH SALARIES	76,438	137,527	162,228	174,944	37,417	
MLL Salary	-	-	-	30,344	30,344	
SUBS SALARIES	126,209	26,000	35,000	30,000	4,000	15.38
LEARNING AREA LEADER STIPENDS	39,186	42,401	45,852	53,763	11,362	26.80
BENEFITS: TEACHERS	141,156	153,721	145,035	176,785	23,064	15.00
BENEFITS: ED. TECHS.	4,221	7,275	8,582	10,357	3,082	42.36
BENEFITS: MLL	-	-	-	1,796	1,796	#DIV/0!
BENEFITS: STIPEND (LEARN. AREA LEADERS)	2,072	2,243	2,426	3,183	940	41.91
BENEFITS: SUBSTITUTES	7,449	2,000	2,275	2,000	-	0.00
TUITION REIMB - TAXABLE - TCHRS.	-	1,000	-	-	(1,000)	-100.00
TUITION REIMB - NON-TAX - TCHRS.	35,073	50,000	50,000	50,000	-	0.00
UNEMPLOYMENT - ALL STAFF	45	10,000	2,000	5,000	(5,000)	-50.00
WORKER'S COMP - TEACHERS	48,073	50,000	50,000	53,000	3,000	6.00
BC/BS: TEACHERS	724,679	787,296	611,775	690,745	(96,551)	10% Rate Incr/82% S1000
BC/BS: ED. TECHS.	44,562	56,269	60,858	66,444	10,175	18.08
BC/BS: MLL	-	-	-	9,900	9,900	#DIV/0!
Deductible Coverage & Fees	32,624	57,520	57,000	57,000	(520)	-0.90
TOTAL SAL / BEN:	\$ 4,003,156	\$ 4,453,438	\$ 3,974,699	\$ 4,401,488	\$ (51,950)	-1.17
ALTERNATIVE SCHL						
PROF SERVICES	7,726	10,000	10,000	10,000	-	
REPAIR & MAINT.	-	-	-	-	-	
SUPPLIES	1,428	4,000	4,000	4,000	-	
TEXTBOOKS	-	-	-	-	-	
EQUIPMENT	-	-	-	-	-	
DUES & FEES	669	1,500	1,500	1,500	-	
TOTAL:	\$ 9,823	\$ 15,500	\$ 15,500	\$ 15,500	\$ -	0.00
ART						
PROF SERVICES	-	1,000	1,000	1,000	-	
REPAIR & MAINT.	1,111	300	300	300	-	
TCH SUPPLIES	4,249	9,500	9,500	10,500	1,000	
TEXTBOOKS	-	-	-	-	-	
EQUIPMENT	2,718	1,000	1,000	1,000	-	
DUES & FEES	3,001	2,800	2,800	2,800	-	
TOTAL:	\$ 11,078	\$ 14,600	\$ 14,600	\$ 15,600	\$ 1,000	6.85
FAM/CONSUM SCI						
PROF SERVICES	-	-	-	-	-	
REPAIR & MAINT.	-	500	500	1,000	500	
TCH SUPPLIES	4,160	3,500	4,000	5,000	1,500	
TEXTBOOKS	8	-	-	-	-	
EQUIPMENT	584	2,000	2,000	2,000	-	
DUES & FEES	807	400	400	400	-	
TOTAL:	\$ 5,559	\$ 6,400	\$ 6,900	\$ 8,400	\$ 2,000	31.25
FOREIGN LANG						
PROF SERVICES	-	-	-	-	-	
REPAIR & MAINT.	-	-	-	-	-	
TCH SUPPLIES	2,678	2,000	2,000	2,000	-	
TEXTBOOKS	2,265	2,000	2,000	2,000	-	
EQUIPMENT	-	-	-	-	-	
DUES & FEES	1,335	2,300	2,300	2,300	-	
TOTAL:	\$ 6,278	\$ 6,300	\$ 6,300	\$ 6,300	\$ -	0.00

REGULAR INSTR/ DEPARTMENT	2021-22 Actual Exp	2022-23 Budget	2023-24		%	
			Anticipated	Proposed		
			\$ INC/DEC	\$ INC/DEC	INC/DEC	
GENERAL SCHOOL						
PROF SERVICES	9,269	10,000	10,000	10,000	-	
OTHER PROF SVCS: 504	540	1,000	1,000	1,000	-	
REPAIR & MAINT./COPIER SVC AGRM.	408	10,000	10,000	10,000	-	
COPIER LEASE	24,546	24,546	24,546	24,546	-	
TUITION - REGULAR - SECONDARY	-	5,000	-	(5,000)	-	
SUPPLIES	23,140	20,000	24,000	25,000	5,000	
BOOKS & PERIODICALS	347	1,000	1,500	2,000	1,000	
EQUIPMENT / FURNITURE	4,394	30,000	30,000	30,000	-	
DUES & FEES	6,159	6,000	6,500	6,500	500	
TOTAL:	\$ 68,802	\$ 107,546	\$ 107,546	\$ 109,046	\$ 1,500	
					1.39	
LANGUAGE ARTS						
PROF SERVICES	1,534	250	250	250	-	
REPAIR & MAINT.	-	-	-	-	-	
TCH SUPPLIES	2,737	1,050	1,050	1,050	-	
TEXTBOOKS	3,416	6,000	6,000	6,000	-	
TITLE I EXPENSES	1,680	1,800	1,800	1,800	-	
EQUIPMENT	-	-	-	-	-	
DUES & FEES	1,275	1,200	1,500	2,000	800	
TOTAL:	\$ 10,642	\$ 10,300	\$ 10,600	\$ 11,100	\$ 800	
					7.77	
MATHEMATICS						
PROF SERVICES	119	-	-	-	-	
REPAIR & MAINT.	-	-	-	-	-	
TCH SUPPLIES	1,434	2,000	2,000	2,500	500	
TEXTBOOKS	19,271	15,000	15,000	20,000	5,000	
EQUIPMENT	1,400	1,750	1,750	1,750	-	
DUES & FEES	966	1,800	1,800	1,800	-	
TOTAL:	\$ 23,190	\$ 20,550	\$ 20,550	\$ 26,050	\$ 5,500	
					26.76	
MEDIA						
PROF SERVICES	-	3,600	3,600	3,600	-	
REPAIR & MAINT.	-	1,000	1,000	1,000	-	
TCH SUPPLIES	2,642	2,500	2,700	3,000	500	
TEXTBOOKS	-	250	250	250	-	
EQUIPMENT	3,472	4,000	4,000	4,000	-	
DUES & FEES	435	600	600	600	-	
TOTAL:	\$ 6,549	\$ 11,950	\$ 12,150	\$ 12,450	\$ 500	
					4.18	
MUSIC						
PROF SERVICES	6,213	13,000	13,000	10,000	(3,000)	
REPAIR & MAINT.	1,268	1,500	1,500	1,500	-	
TCH SUPPLIES	22,755	10,000	15,000	20,000	10,000	
TEXTBOOKS	1,674	-	-	200	200	
EQUIPMENT	17,018	10,000	10,000	15,000	5,000	
DUES & FEES	4,886	13,500	13,500	10,000	(3,500)	
TOTAL:	\$ 53,813	\$ 48,000	\$ 53,000	\$ 56,700	\$ 8,700	
					18.13	
PHYS ED/HEALTH						
PROF SERVICES	2,010	2,300	2,300	3,500	1,200	
REPAIR & MAINT.	1,116	1,500	1,500	1,500	-	
TCH SUPPLIES	300	4,000	4,000	3,300	(700)	
TEXTBOOKS	-	100	100	100	-	
EQUIPMENT	7,859	6,500	6,500	6,000	(500)	
DUES & FEES	800	620	620	620	-	
TOTAL:	\$ 12,084	\$ 15,020	\$ 15,020	\$ 15,020	\$ -	
					0.00	
REGULAR INSTRUCTION DEPARTMENT	2021-22 Actual Exp	2022-23 Budget	2022-23 Anticipated	2023-24 Proposed	\$ INC/DEC	% INC/DEC
		5				

**SPECIAL EDUCAT
DEPARTMENT
SPECIAL EDUCATION**

	2021-22	2022-23	2022-23	2022-23	2023-24	\$	%
	Actual Exp	Budget	Anticipated	Proposed	INC/DEC	INC/DEC	INC/DEC
SOC WKR: SALARY	74,117	74,117	78,453	81,591	7,474		
SOC WKR: BENEFITS	3,815	3,921	4,150	4,830	909		
SOC WKR: BC/BS	20,950	23,045	21,899	24,089	1,044		
Deductible Coverage	-	-	-	-	-		
RES. RM. TCHR SALARY	353,285	389,354	468,324	470,279	80,925	Incr +1 Tchr/ESSER Gt 22-23	
RES. RM.: SECRETARIES	36,531	39,243	41,233	42,825	3,582		
RES. RM. ED. TECH. SAL.	126,552	164,763	182,095	197,066	32,303		
RES. RM. - SUBSTITUTE	15,543	4,000	4,000	4,000	-		
RES. RM. BENEFITS TCHR	18,485	20,597	24,774	27,840	7,243		
RES. RM. BENEFITS: SECR.	2,443	3,002	3,154	3,276	274		
RES. RM. BENEFITS ET	6,542	8,716	9,633	11,666	2,950		
RES. RM. BENEFITS SUBS	945	306	306	306	-		
RES. RM. BC/BS TCHR	85,231	117,103	84,630	114,181	(2,922)		
RES. RM.: BC/BS SECR.	20,950	23,045	17,993	19,792	(3,253)		
RES. RM. BC/BS ED TECH	74,669	82,759	81,875	90,063	7,304		
Deductible Coverage	9,329	14,400	13,600	13,600	(800)		
RES. RM. TUITION REIMB (TAXABLE)	-	-	-	-	-		
RES. RM.: PROF SVCS - COUNS.	-	-	-	-	-		
RES. RM.: PROF. SVCS. - PSYC	5,503	25,000	15,000	15,000	(10,000)		
RES. RM.: TUTORING	-	-	-	-	-		
RES. RM.: OT	7,447	12,000	12,000	12,000	-		
RES. RM.: PT	24,480	22,000	25,000	22,000	-		
RES. RM.: THERAPY (OTHER)	-	-	-	-	-		
RES. RM.: REPAIR & MAINT.	-	-	-	-	-		
RES. RM.: TUITION	-	50,000	50,000	50,000	-		
RES. RM.: TRANSFER TO RESERVE	-	-	-	-	-		
RES. RM.: TRANSFER TO RESERVE	6,147	6,147	6,147	-	(6,147)		
RES. RM.: STAFF TRAVEL	-	700	700	700	-		
RES. RM.: TCH SUPPLIES	5,224	5,000	5,000	5,000	-		
RES. RM.: TEXTBOOKS	300	200	200	200	-		
RES. RM.: SOFTWARE	-	-	-	-	-		
RES. RM.: EQUIPMENT	118	500	500	500	-		
RES. RM.: DUES & FEES	918	700	700	700	-		
DUES & FEES: IEP Anywhere	1,648	2,000	2,000	2,000	-		

SPECIAL EDUCATION DEPARTMENT

	2021-22 Actual Exp	2022-23 Budget	2022-23 Anticipated	2023-24 Proposed	\$ INC/DEC	% INC/DEC
SPEECH TCHR. SALARY	72,450	76,506	76,506	80,165	3,659	
SPEECH: BENEFITS TCHR	3,808	4,048	4,048	4,746	698	
SPEECH: BC/BS TCHR.	7,637	8,401	7,983	8,781	380	
Deductible Coverage	-	800	800	800	-	
SPEECH: PROF. SVCS.	10,464	10,000	16,220	20,000	10,000	Speech Online Service
SPEECH: REPAIR & MAINT.	-	-	-	-	-	
SPEECH: INSTR. SUPPLIES	-	-	-	-	-	
SPEECH: TEXTBOOKS	-	-	-	-	-	
SPEECH: DUES & FEES	-	-	-	-	-	
ASSESSM FOR SPEC SVCS	182,480	196,985	195,849	214,979	17,994	9.13%
INTERPRETER: Interpreting Services	-	1,000	1,000	1,000	-	

SPECIAL EDUCATION DEPARTMENT

	2021-22 Actual Exp	2022-23 Budget	2022-23 Anticipated	2023-24 Proposed	\$ INC/DEC	% INC/DEC
SELF-CONT: TCHR. SAL.	90,450	75,256	75,256	129,946	54,690	Incr +1 Tchrr/ESSER Grt 22-23
SELF-CONT: ED. TECHS.	181,060	330,770	339,571	366,104	35,334	
SELF-CONT: BEN. TCHR.	4,675	3,981	3,981	7,693	3,712	
SELF-CONT: BEN. ED. TECH.	9,388	17,500	17,963	21,673	4,173	
SELF-CONT: BC/BS TCHR.	20,950	23,045	24,399	29,089	6,044	
SELF-CONT: BC/BS ED. TECH.	100,485	208,075	144,048	192,543	(15,532)	
Deductible Coverage	2,654	16,000	10,400	10,400	(5,600)	
SELF-CONT: PROF. SVCS.	-	-	-	-	-	
SELF-CONT: REPAIR & MAINT.	-	-	-	-	-	
SELF-CONT: INSTR. SUPPLIES	1,862	2,000	2,000	2,000	-	
SELF-CONT: TEXTBOOKS	40	200	200	200	-	
SELF-CONT: EQUIPMENT	1,253	1,000	1,000	1,000	-	
SELF-CONT: DUES & FEES	-	650	650	650	-	
SELF-CONT: MISCELLANEOUS	-	-	-	-	-	
SUMMER SCHL - SALARIES	5,919	10,000	10,000	10,000	-	
SUMMER SCHL - BENEFITS	333	550	550	550	-	
SUMMER SCHL - STAFF TRAVEL	-	-	-	-	-	

TOTAL:	\$ 1,597,082	\$ 2,079,385	\$ 2,085,790	\$ 2,315,823	\$ 236,438	11.37
Special Education	\$ 1,349,198	\$ 1,743,303	\$ 1,751,624	\$ 1,967,894	\$ 224,591	12.88
Special Ed Personnel	\$ 65,405	\$ 139,097	\$ 138,317	\$ 132,950	\$ (6,147)	-4.42
Special Ed Expenses and Supplies	\$ 1,414,602	\$ 1,882,400	\$ 1,889,941	\$ 2,100,844	\$ 218,444	11.60

CTE EDUCATION VOCATIONAL ED

TUITION TO HCTC	28,461	20,000	45,000	50,000	30,000	
TOTAL:	\$ 28,461	\$ 20,000	\$ 45,000	\$ 50,000	\$ 30,000	150.00
Article IV	Career & Technical Education		\$	\$ 50,000	\$ 30,000	

	2021-22	2022-23	2022-23	2023-24	\$	%
OTHER INSTR.	Actual Exp	Budget	Anticipated	Proposed	INC/DEC	INC/DEC
CO-CURRIC						
ATHLETIC: AD DIRECTOR	98,544	98,544	104,309	108,481	9,937	
ATHLETIC: BENEFITS AD DIR.	5,187	5,213	1,513	1,573	(3,640)	
ATHLETIC: BC/BS AD DIR.	7,497	8,401	7,983	8,781	380	
ATHLETIC: TRAINER	48,454	48,454	51,289	54,566	6,112	
ATHLETIC: BENEFITS - TRAINER	3,514	3,707	3,924	4,174	467	
ATHLETIC: BC/BS - TRAINER	7,637	8,401	17,993	19,792	11,391	
Deductible Coverage	199	800	800	800	-	
ATHLETIC: SALARIES COACHES	248,773	263,000	266,000	285,000	22,000	
ATHLETIC: BENEFITS COACHES	16,548	18,000	18,620	19,950	1,950	
ATHLETIC: PROF. SVCS. - Rentals	21,938	29,500	29,500	32,500	3,000	Incr in Pool Rental
ATHLETIC: OFFICIALS	41,221	76,500	65,000	66,500	(10,000)	
ATHLETIC: REPAIRS & MAINT.	95	5,000	5,000	5,000	-	
ATHLETIC: STAFF/TEAM TRAVEL	16,308	10,000	10,000	20,000	10,000	
ATHLETIC: SUPPLIES	10,267	15,000	15,000	15,000	-	
ATHLETIC: EQUIPMENT	56,515	60,000	60,000	60,000	-	
ATHLETIC: DUES & FEES	18,871	20,000	20,000	20,000	-	
CO-CURRIC: SALARIES	108,326	120,000	115,000	120,000	-	
CO-CURRIC: BENEFITS	6,510	8,000	6,900	8,000	-	
CO-CURRIC: OTHER PROF SVCS	15,461	16,010	16,010	16,010	-	
CO-CURRIC: REPAIRS & MAINT.	-	-	-	-	-	
CO-CURRIC: SUPPLIES	19,492	15,750	18,000	20,000	4,250	Robotics
CO-CURRIC: EQUIPMENT	-	-	-	-	-	
CO-CURRIC: DUES & FEES	6,879	7,700	7,700	9,000	1,300	Robotics
CO-CURRIC: MISC. EXP.	636	2,500	2,500	2,500	-	
CO-CURRIC: TRANSPORTATION	-	2,500	2,500	2,500	-	
TOTAL:	\$ 758,870	\$ 842,980	\$ 845,541	\$ 900,127	\$ 57,147	6.78
OTHER INSTR.						
SUMM SCHOOL	3,226	2,500	4,000	4,000	1,500	MDI Adv SS/standards
BENEFITS: SUMM. SCHL	170	125	237	237	112	
TOTAL:	\$ 3,396	\$ 2,625	\$ 4,237	\$ 4,237	\$ 1,612	61.41
Other Instruction						
Article V						
STUDENT & STAFF SUPPORT						
DEPARTMENT						
GUIDANCE						
DIRECTOR SAL	179,217	228,802	228,115	310,441	81,639	Restor Prac Position Add
SECRETARY SAL	55,269	55,058	68,531	49,234	(5,824)	
STIPEND: LEARNING AREA LDR.	4,000	4,000	4,000	4,000	-	
BENEFITS: DIRECTOR SALARIES	9,307	12,104	12,067	18,378	6,274	
BENEFITS: SECRETARIES	4,099	4,212	5,243	2,915	(1,297)	
BENEFITS: LEARN. AREA LDR.	208	212	212	237	25	
BC/BS: GUIDANCE DIRECTORS	54,120	69,135	74,743	96,356	27,221	
BC/BS: SECRETARY	7,637	8,401	25,225	24,089	15,688	
Deductible Coverage	3,636	4,000	6,400	6,400	2,400	
PROF. SVCS.	3,736	4,000	4,000	3,000	(1,000)	
CONTR. SVCS.(SVC. AGREEM/REPAIRS)	-	500	-	-	(500)	
STAFF TRAVEL	152	2,500	2,500	2,500	-	
OFFICE SUPPLIES	1,236	2,500	2,500	2,500	-	
BOOKS/PERIOD.	24	2,500	2,500	2,500	-	
TESTING	9,654	6,000	9,000	10,000	4,000	
EQUIPMENT	2,036	-	-	1,000	1,000	
DUES & FEES	186	1,000	1,000	1,000	-	
TOTAL:	\$ 334,518	\$ 404,924	\$ 446,036	\$ 534,550	\$ 129,626	32.01
STUDENT & STAFF SUPPORT						
HEALTH SERV						
NURSE SALARY	82,400	67,732	67,732	72,394	4,662	
BENEFITS: NURSES	4,316	3,583	2,817	4,286	703	
BC/BS: NURSES	20,950	23,045	14,128	15,541	(7,504)	

STUDENT & STAFF DEPARTMENT TECHNOLOGY CTC	2021-22 Actual Exp	2022-23 Budget	2022-23 Anticipated	2023-24 Proposed	\$ INC/DEC	Addtl Days Included	% INC/DEC
TECHN - SALARY - TEACHERS	76,610	81,219	81,219	87,494	6,275		
TECHN - SALARY - HARDW. SUPP MGR	53,033	47,306	60,000	63,834	16,528		
STIPEND: LEARN AREA LDR.	2,988	3,212	3,212	3,696	884		
TECHN - BENEFITS - TEACHERS	4,012	4,296	4,296	5,180	884		
TECHN - BENEFITS-HRDW SUPP MGR	3,830	3,619	4,590	4,884	1,265		
TECHN - BENEFITS - LAL	157	170	170	219	49		
TECHN - BC/BS - TEACHERS	17,212	18,934	17,993	19,792	858		
TECHN - BC/BS-HARDW SUPP MGR	13,516	14,868	14,128	15,541	673		
Deductible Coverage	894	3,200	3,200	3,200	-		
PROF SERVICES (SYSTEMS ANALY)	1,385	15,000	15,000	15,000	-		
REPAIRS & MAINTENANCE	-	1,500	1,500	1,500	-		
STAFF TRAVEL	-	2,500	2,500	2,500	-		
TECH SUPPLIES	720	20,000	22,000	25,000	5,000		
SOFTWARE LICENSES	15,901	39,800	42,000	56,957	19,457		
SOFTWARE LICENSES - AOS 91	39,800	150,000	207,000	175,000	25,000		
TECH-RELATED EQUIP - LAPTOP PRG	189,549	30,000	3,000	40,000	10,000		
TECH-RELATED EQUIP - HARDWARE	16,983	1,000	1,000	1,000	-		
DUES & FEES	2,107	436,324	484,808	522,797	86,473		19.82
TOTAL:	\$ 438,697	\$ 436,324	\$ 484,808	\$ 522,797	\$ 86,473		
		Student & Staff Support	\$ 1,581,287				
SYSTEM ADMINISTRATION		Article VI					
SCHOOL COMMITTEE							
AUDIT	10,926	10,500	11,500	12,000	1,500		
LEGAL	29,199	15,000	30,000	30,000	15,000		
DUES/FEES/CONFS	2,711	2,800	3,000	3,000	200		
TOTAL:	\$ 42,836	\$ 28,300	\$ 44,500	\$ 45,000	\$ 16,700		59.01
SYSTEM ADMINISTRATION							
SUPERINTENDENT OFF ASSESSM FOR ADMINISTRATION	215,119	239,888	238,162	226,360	(13,528)		MDIHS % = 28.25%
TOTAL:	\$ 215,119	\$ 239,888	\$ 238,162	\$ 226,360	\$ (13,528)		-5.64
		System Administration					
		Note: Total Cost for Supt's. Office = \$ 632,291					
Article VII							
SCHOOL ADMINISTRATION							
PRINCIPAL'S OFFICE							
PRINCIPAL SALARY	127,805	127,805	135,282	140,693	12,888		
ASST PRINCIP SAL	202,032	197,857	209,808	218,200	20,343		
SECRETARIES SALARY	122,465	125,000	133,731	140,704	15,704		
BOOKKEEPER SAL	53,758	56,500	58,618	60,698	4,198		
BENEFITS: PRINCIPAL	6,696	6,761	7,156	8,329	1,568		
BENEFITS: ASST. PRINCS.	10,645	10,688	11,099	12,918	2,230		
BENEFITS: SECRETARIES	8,857	9,563	10,230	10,764	1,201		
BENEFITS: BOOKKEEPER	4,304	4,323	4,484	4,644	321		
BC/BS: PRINCIPAL	20,950	23,045	21,899	24,089	1,044		
BC/BS: ASST. PRINCIPALS	24,610	26,390	25,078	27,585	1,195		
BC/BS: SECRETARIES	35,884	51,090	48,798	53,178	2,088		
BC/BS: BOOKKEEPER	2,500	5,000	5,000	5,000	-		
Deductible Coverage	1,329	7,200	7,200	7,200	-		
REPAIRS & MAINT. - EQUIP.	288	750	750	750	-		
ADVERTISING	9,555	7,500	7,500	7,500	-		
STAFF TRAVEL	479	7,500	7,500	7,500	-		
SUPPLIES/POSTAGE	5,411	3,000	5,000	5,000	2,000		
GEN. SUPPLIES - EVENTS	16,326	20,000	20,000	20,000	-		
BOOKS/PERIODICAL	5	500	500	500	-		
EQUIPMENT	1,728	1,500	1,500	1,500	-		
DUES & FEES, Conf Reg. (Incl. Diplomas)	3,339	5,000	5,000	5,000	-		
TOTAL:	\$ 658,966	\$ 696,972	\$ 726,133	\$ 761,752	\$ 64,780		9.29
		2021-22 Actual Exp	2022-23 Budget	2022-23 Anticipated	2023-24 Proposed	\$ INC/DEC	% INC/DEC
FISCAL SERVICES	1,821	500	-	-	(500)		
PAYROLL SUPPLIES							

	\$	1,821	\$	500	\$	-	\$	761,752	-	\$	(500)
TOTAL:											
Article VIII											
School Administration											
TRANSPORTATION & BUSES											
TRANSPORT.											
BUS DRIVER SAL: EXTRA CURRIC		49,094		67,000		70,000		73,000		6,000	
BUS DRIVER SAL: HCTC		39,111		41,000		42,593		44,431		3,431	
BUS DRIVER SAL : HANCOCK		28,473		21,600		31,665		34,335		12,735	
BENEFITS: BUS DRIVER - EC		3,879		5,125		5,355		5,585		460	
BENEFITS: BUS DRIVER - HCTC		8,076		7,400		7,604		7,931		531	10.2% MePERS PLD/SS/Med
BENEFITS: BUS DRIVER - HANCOCK		2,178		1,653		2,422		2,627		974	
BC/BS - BUS DRIVER - HCTC		20,950		23,045		21,899		24,089		1,044	
BC/BS - BUS DRIVER - Hancock		2,500		5,000		5,000		5,000		-	
Deductible Coverage		1,551		1,600		1,600		1,600		500	
PHYSICALS		1,409		1,000		1,500		1,500		500	
REPAIR & MAINT.		55,484		20,000		30,000		30,000		10,000	
TRANSP PURCH PRIVATE		3,321		-		-		-		-	
TRANSP PRIV - SPEC - OUT OF D		1,290		-		-		-		-	
BUS INSURANCE		6,987		7,686		11,671		14,000		6,314	
STAFF TRAVEL		1,728		500		1,000		1,000		500	
PARTS & SUPPLIES		24		500		500		500		-	
FUEL		36,430		30,000		40,000		40,000		10,000	
EQUIPMENT		-		-		-		15,000		15,000	Radios - Buses
BUS RESERVE/PURCHASE OF BUS		33,000		33,000		33,000		33,000		(33,000)	No Transf to Reserve
TOTAL:		\$ 295,485		\$ 266,109		\$ 305,809		\$ 300,598		\$ 34,489	12.96
Article IX											
Transportation & Buses											

	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24	%				
	Actual Exp	Budget	Anticipated	Proposed	Proposed	INC/DEC	INC/DEC				
FACILITIES MAINTENANCE DEPARTMENT											
OPER. & MAINT. PLANT CUSTODIAN SAL.	423,679	410,290	440,816	450,000	450,000	39,710	%				
BENEFITS: CUSTODIANS	57,187	51,200	62,513	64,556	64,556	13,356	10.2% MePERS PLD/SS/Med				
BC/BS: CUSTODIANS	92,613	105,983	111,928	123,120	123,120	17,137	%				
Deductible Coverage	3,127	9,600	10,400	10,400	10,400	800	%				
BLDG INSURANCE	45,355	49,000	53,300	58,630	58,630	9,630	%				
TELEPHONE	10,717	12,000	14,000	14,000	14,000	2,000	%				
SUPPLIES	55,726	45,000	50,000	50,000	50,000	5,000	%				
ELECTRICITY	87,327	90,000	92,000	94,000	94,000	4,000	%				
LP GAS	17,794	12,000	15,000	15,000	15,000	3,000	%				
HEATING OIL	99,890	100,000	145,000	145,000	145,000	45,000	31Kg /Kero/Over				
PURCH OF EQUIPMENT	20,602	75,000	75,000	75,000	75,000	-	Heat Pumps/Blgd Safety				
DUES/FEEES/CONFS	1,142	1,500	3,000	3,000	3,000	1,500	%				
MISC. EXP. - UNIFORMS	1,875	1,000	2,000	2,000	2,000	1,000	%				
RUBBISH REMOVAL	7,102	8,000	10,000	10,000	10,000	2,000	%				
PROF. SVCS: SVC. CONTRACTS/AGREE	47,583	60,000	60,000	60,000	60,000	-	SIEMENS/OTIS				
REPAIRS/MAINT - BUILDING	143,054	87,000	95,000	87,000	87,000	-	%				
REPAIRS/MAINT - EQUIPMENT	70,808	100,000	100,000	100,000	100,000	-	Surfac Track/Adaptive Equ				
REPAIRS/MAINT - EQUIPMENT	15,710	10,000	15,000	15,000	15,000	5,000	%				
CAP RENOV: INTEREST (SUMM PROJ)	11,807	9,819	9,819	7,657	7,657	(2,162)	%				
CAP RENOV: PRINCIPAL (SUMM PROJ)	100,000	100,000	100,000	100,000	100,000	-	Payment 7 of 10				
CAP RENOV: INTEREST (Boiler PROJ)	324	-	-	-	-	-	%				
CAP RENOV: PRINCIPAL (Boiler PROJ)	24,600	-	-	-	-	-	%				
109,819 TOTAL:	\$ 1,338,022	\$ 1,337,392	\$ 1,464,776	\$ 1,484,363	\$ 1,484,363	146,971	10.99				
FACILITIES MAINTENANCE CAPITAL OUTLAY											
LAND IMPROVEMENT	42,256	-	-	-	-	-	%				
BUILDINGS	78,807	644,061	644,061	668,839	668,839	24,778	Total Trustees = \$776,496				
EQUIP./CONTING.	474,000	-	-	-	-	-	See Debt Svc Payments				
TOTAL:	\$ 595,063	\$ 644,061	\$ 644,061	\$ 668,839	\$ 668,839	24,778	12.96				

Article X		Facilities Maintenance		\$ 2,153,202	
DEBT SERVICE	INTEREST	-	-	-	-
DEPARTMENT	PRINCIPAL	-	-	-	-
DEBT SERVICE	TOTAL:	\$ -	\$ -	\$ -	\$ -
		#DIV/0!			
Article XI					
Debt Service & Other Commitments					
OTHER EXPENDITURES					
FOOD SERVICES					
	SCHOOL LUNCH: SALARIES	-	-	-	-
	BENEFITS: SCHL. LUNCH	-	-	-	-
	BC/BS: SCHOOL LUNCH	-	-	-	-
	INTERFUND TRANS	150,000	150,000	150,000	150,000
	TOTAL:	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Article XII					
	All Other Expenditures	\$ -	\$ -	\$ -	\$ -
SUBTOTAL BUDGET					
		\$ 11,187,871	\$ 12,568,690	\$ 12,423,922	\$ 13,385,639
	Total Expenditures				
Article XVI					
	FUND TRANSFER	134,000	143,544	143,544	143,544
	TOTAL:	\$ 134,000	\$ 143,544	\$ 143,544	\$ 143,544
Article XVII					
	ADULT EDUC.	\$ -	\$ -	\$ -	\$ -
	salary increases	\$ 11,321,871	\$ 12,712,234	\$ 12,567,466	\$ 13,529,183
	TOTAL BUDGET	\$ 11,321,871	\$ 12,712,234	\$ 12,567,466	\$ 13,529,183
				816,949	816,949
				6.43%	6.43%
Cost Center:					
Total Salaries					
		2021-22	2022-23	2022-23	2023-24
		Actual Exp	Budget	Anticipated	Proposed
		\$ 5,824,314	\$ 6,378,167	\$ 6,481,762	\$ 7,005,605
	Total Salaries	\$ 1,506,502	\$ 1,880,857	\$ 1,623,210	\$ 1,857,643
	Total BC/BS				\$ 627,438
					(23,214)

Employee Benefits

Appendix Bni

For All Departments

Job Title	Total Pay	FICA	Medicare	Workers Comp.		Retirement Plan		Health	IPP	Total
	Next Year FY23	at 6.2%	at 1.45%	Rate	Cost	401 at 6.0%	PERS at 11.6%	Insur. *	at 2.14%	
Administration-405										
Town Manager	99,750	6,185	1,446	0.38%	379	5,985	n/a	12,566	2,135	128,446
Town Clerk	59,012	3,659	856	0.36%	212	3,541	n/a	27,967	1,263	96,509
Bookkeeper	62,834	3,896	911	0.36%	226	3,770	n/a	12,566	1,345	85,547
Dep. Town Clerk	47,284	2,932	686	0.36%	170	2,837	n/a	12,566	1,012	67,486
Overtime	4,600	285	67	0.36%	17	n/a	n/a	n/a	n/a	4,968
Selectboard	10,500	651	152	2.60%	273	n/a	n/a	n/a	n/a	11,576
Cost Center Total	283,979	17,607	4,118		1,277	16,133	0	65,665	5,754	394,533
Code Enforcement - 410										
Code Enf. Officer	40,285	2,498	584	2.60%	1,047	n/a	n/a	n/a	n/a	44,415
Dep. Code Officer	31,200	1,934	452	2.60%	811	n/a	n/a	10,085	n/a	44,483
Cost Center Total	71,485	4,432	1,037		1,859	0	0	10,085	0	88,898
Municipal Buildings - 435										
Custodian	6,160	382	89	3.57%	220	n/a	n/a	n/a	n/a	6,851
Cost Center Total	6,160	382	89		220	0	0	0	0	6,851
Highway Department - 460										
Foreman	63,795	3,955	925	6.50%	4,147	3,828	n/a	12,566	1,365	90,580
Laborer II	52,613	3,262	763	6.50%	3,420	3,157	n/a	27,967	1,126	92,307
Overtime	2,500	155	36	6.50%	163	150	n/a	n/a	n/a	3,004
Snow Plowing	21,200	1,314	307	6.48%	1,374	1,272	n/a	n/a	n/a	25,468
Cost Center Total	140,107	8,687	2,032		9,103	8,406	0	40,533	2,491	211,359
Rhoades Park - G 1-220-20										
Manager	8,198	508	119	3.65%	299	n/a	n/a	n/a	n/a	9,124
Volunteer 1	2,740	170	40	3.65%	100	n/a	n/a	n/a	n/a	3,050
Volunteer 2	2,580	160	37	3.65%	94	n/a	n/a	n/a	n/a	2,872
Volunteer 3	4,540	281	66	3.65%	166	n/a	n/a	n/a	n/a	5,053
Cost Center Total	18,058	1,120	262		659					20,099

(Continued on Next Page)

Police Department - 475

Chief	84,357	5,230	1,223	3.99%	3,366	5,061	n/a	27,967	1,805	129,010
Lieutenant	66,525	4,125	965	3.99%	2,654	3,991	n/a	12,566	1,424	92,249
Patrol Officer-1	59,034	3,660	856	3.99%	2,355	n/a	6,848	2,600	1,263	76,616
Patrol Officer-2	59,034	3,660	856	3.99%	2,355	n/a		27,967	1,263	95,136
Patrol Officer-3	59,034	3,660	856	3.99%	2,355	3,542	n/a	27,967	1,263	98,678
Patrol Officer-4	59,034	3,660	856	3.99%	2,355	3,542		27,967	1,263	98,678
PT Patrol Officer	19,727	1,223	286	3.99%	787	n/a	n/a	0	n/a	22,024
Parking Officer	9,285	576	135	3.99%	370	n/a	n/a	0	n/a	10,366
Overtime	52,151	3,233	756	3.99%	2,081	3,129	n/a	0	n/a	61,350
Cost Center Total	468,179	29,027	6,789		18,680	19,266	6,848	127,035	8,282	684,107

Dispatch Division - 480

Dispatcher-1	47,043	2,917	682	0.36%	169	2,823	n/a	27,967	1,007	82,608
Dispatcher-2	47,043	2,917	682	0.36%	169	2,823	n/a	12,566	1,007	67,207
Dispatcher-3	47,043	2,917	682	0.36%	169	2,823	n/a	20,443	1,007	75,084
Dispatcher-4	47,043	2,917	682	0.36%	169	2,823	n/a	12,566	1,007	67,207
PT Dispatcher	15,888	985	230	0.36%	57	n/a	n/a	n/a	n/a	17,161
Overtime	31,500	1,953	457	0.36%	113	n/a	n/a	n/a	n/a	34,023
Cost Center Total	235,561	14,605	3,416		848	11,290	0	73,542	4,027	343,289

Fire Department - 485

Chief	24,755	1,535	359	10.57%	2,617	n/a	n/a	n/a	n/a	29,266
Deputy Chief	5,408	335	78	10.57%	572	n/a	n/a	n/a	n/a	6,393
Captain	1,950	121	28	10.57%	206	n/a	n/a	n/a	n/a	2,305
Captain-EMS/Resc.	1,300	81	19	10.57%	137	n/a	n/a	n/a	n/a	1,537
FT/EMT - Lt. #2*	58,240	3,611	844	10.57%	6,156	3,494	n/a	27,967	1,246	101,559
Call Pay FF/FO	15,000	930	218	10.57%	1,586	n/a	n/a	n/a	n/a	17,733
Cost Center Total	106,653	6,613	1,546		11,273	3,494	0	27,967	1,246	158,794

Harbor Department - 490

Harbormaster	64,385	3,992	934	5.32%	3,425	3,863	n/a	2,600	1,378	80,577
Dep. Harbormaster	7,592	471	110	5.32%	404	n/a	n/a	n/a		8,577
Cost Center Total	71,977	4,463	1,044		3,829	3,863	0	2,600	1,378	89,153

* See Appendix Ins for Health Insurance calculations and details

* IPP rate increased from 1.4% to 2.14% for 2023

~ End of Appendix Bni ~

Capital Improvement Plan **Appendix CIP**

Acct. G. 1	Description	Equipment Replacement Schedule				Years to Replace	Cost	Account Balances				Expenditures Next Year				Notes
		FY	Replace Fiscal Year	Original Cost	Life			Ending Balance FY22	Approp. This Year FY23	Expense This Year FY23	Ending Balance FY23	Requested Next Year FY24	Balance Available Next Year FY24	Expense Next Year FY24	Ending Balance FY24	
Administration Department																
Equipment 221-00																
	Copy Machines	2017	5	2022		(2)	13,500	7,023	(7,023)	0	0	0	0	0	0	0
	Vote Counter	TBA	10	UNK	n/a	UNK	7,000	7,000	0	7,000	0	7,000	0	7,000	0	7,000
	Municipal Software Upgrades	Various Software Updated or Replaced as Needed														
	Computer Equipment	Covers Replacement of Computers in All Departments														
	Total Equipment 221-00	20,500														
	Records and Documents 221-02															
	Revolution	2010	20	2030	UNK	6	150,000	65,021	(65,021)	0	0	0	0	0	0	0
	Records Preservation	n/a	n/a	n/a	n/a	n/a	n/a	0	9,723	0	9,723	0	0	0	0	0
	Total Records and Documents 221-02	150,000														
	Municipal Buildings 221-68															
	Town Garage	1970	40	2010	UNK	(14)	1,800,000	334,658	0	276,900	57,758	0	57,758	0	57,758	
	Generator, 17 KW	UNK	15	2026	UNK	2	9,000	0	0	0	0	0	0	0	0	
	Fuel Tanks and Pumps	UNK	30				20,000	0	0	0	0	0	0	0	0	
	Municipal Office Building	UNK	40	2040	UNK	16	550,000	79,500	27,676	107,176	12,000	107,176	27,677	134,853	134,853	
	Central Heating System	UNK	25	2025	UNK	1	15,000	9,000	3,000	12,000	3,000	15,000	3,000	15,000	15,000	
	Central Cooling System	UNK	25	2025	UNK	1	12,000	7,600	2,200	9,800	2,200	12,000	2,200	12,000	12,000	
	Heat Pumps	2014	10	2024	UNK	0	12,000	3,600	2,400	6,000	1,200	7,200	1,200	7,200	7,200	
	Generator, 40KW	UNK	15	2026	UNK	2	25,000	9,800	0	32,000	(22,200)	23,600	0	1,400	1,400	
	Fire Department Building	2005	40	2045	UNK	21	750,000	10,000	9,091	11,000	9,091	0	9,091	0	9,091	
	Fire Station Heat Pumps/A heads	2022	10	2032	UNK	8	11,000	10,000	1,000	11,000	0	0	0	0	0	
	Generator, 40KW	UNK	15	2026	UNK	2	25,000	0	0	0	0	0	0	0	0	
	FD Entrance Awnings	2023	30	2053	UNK	29	4,025	0	0	0	0	0	0	0	0	
	Public Restrooms	2017	30	2047	UNK	23	100,000	10,000	3,750	13,750	0	17,500	3,750	17,500	17,500	
	Total Municipal Buildings 221-68	3,333,025														
	Administration Department Total	3,503,525														
	Highway Department															
	Vehicles and Machinery 221-14															
	3/4 Ton w/low-Currenty GMC 2500	2022	8	2030	32,000	6	48,355	45,700	10,000	55,000	700	0	700	0	700	
	2005 Johnson Street Sweeper	2022	20	2042	99,000	18	130,000	54,000	1,000	55,000	0	55,000	0	55,000	55,000	
	1 Ton w/low-Currenty F550	2016	8	2024	45,000	0	85,000	50,900	34,100	65,000	0	10,625	10,625	10,625	10,625	
	Plow Truck 1-Currenty Freightliner 34k	2007	15	2022	135,000	(2)	200,015	83,100	40,950	96,691	27,360	36,750	64,110	64,110	64,110	
	Bobcat Wheeled Loader, Model L28	2022	12	2034	27,852	10	35,000	5,086	2,719	7,805	0	7,805	0	7,805	7,805	
	Bobcat Snow Blower-2021	2021	3	2024	5,300	0	5,500	1,700	3,800	0	5,500	1,833	7,333	5,500	1,833	
	Bobcat Sweeper-	2010	15	2023	UNK	(1)	3,600	2,300	1,300	3,600	0	1,300	1,300	1,300	1,300	
	Backhoe-Currenty Case 560	2015	12	2027	84,200	3	132,000	37,500	12,500	50,000	16,000	66,000	66,000	66,000	66,000	
	Loader-Currenty Case 321	2015	12	2027	92,000	3	143,000	32,300	13,957	46,257	7,900	53,257	53,257	53,257	53,257	
	Sander for 1 ton-	2015	8	2023	6,000	(1)	8,000	1,800	675	2,275	2,000	4,275	4,275	4,275	4,275	
	Plow Truck 2-2017 International 34k	2017	15	2032	153,000	8	200,000	45,000	13,384	58,384	0	58,384	58,384	58,384	58,384	
	Total Vehicles and Machinery 221-14	990,470														
	Sidewalks 221-20															
	Sidewalk Construction & Replacement	n/a	n/a	n/a	n/a	n/a	n/a	(22,565)	0	16,523	(39,089)	0	(39,089)	0	(39,089)	
	Total Sidewalks 221-20	0														
	Equipment 221-49															
	Line Striper	2008	18	2024	4,500	0	6,050	5,500	550	6,050	6,050	336	6,386	6,386	6,386	
	Anti-icing Saline Plant (Brine Maker)	TBA	20	2022		(2)	35,000	35,000	1,750	36,750	0	(36,750)	0	0	0	
	Riding Mower	2011	13	2024	3,200	0	5,000	5,500	500	6,000	6,000	0	6,000	6,000	6,000	
	Pressure Washer	2013	20	2033	9,000	9	12,000	2,117	988	530	988	0	2,575	2,575	2,575	

Capital Improvement Plan

Appendix CIP

Acct. G 1 Description	Equipment Replacement Schedule							Account Balances				Expenditures Next Year				Notes
	FY	Replace in Svc. Life	Fiscal Year	Years to Replace	Original Cost	Cost to Replace	Ending Balance FY22	Approp. This Year		Expense This Year FY23	Ending Balance FY23	Requested Next Year FY24	Balance Available Next Year FY24		Ending Balance FY24	
								FY22	FY23				FY24	FY24		
Asphalt Trailer	2019	7	2026	10,000	2	30,000	4,000	6,000	10,000	10,000	3,000	13,000	13,000	13,000		
Plate Compactor	UNK	15	2023	2,500	(1)	2,500	0	2,500	2,500	0	0	0	0	0		
Total Equipment 221-49							52,117	12,288	3,030	61,375	(33,414)	27,961	0	27,961		
Highway Department Total							388,737	146,673	259,843	275,567	42,094	317,662	5,500	312,162		
Police Department																
Vehicles 221-05																
Speed Trailer #2	2019	15	2034	2,000	10	5,000	1,400	327	1,727	1,727	0	1,727	1,727	1,727		
Cruiser 61	2023	5	2028	45,000	4	50,000	(6,000)	12,450	6,450	17,337	10,888	17,337	17,337	17,337		
Cruiser 62 training/on call	2016	7	2023	35,000	(1)	45,000	38,185	11,764	49,949	11,764	11,764	45,000	16,712	16,712		
Cruiser 63-Black	2022	5	2027	45,000	3	60,000	0	0	0	15,000	15,000	15,000	15,000	15,000		
Speed Trailer #1	2015	15	2030	UNK	6	10,000	2,400	1,086	3,486	0	0	3,486	3,486	3,486		
Speed Trailer #3	2020	15	2035	12,490	11	13,000	0	0	0	0	0	0	0	0		
new Cruiser Cameras	2023	5	2028	20,000	4	20,000	0	0	0	5,000	5,000	5,000	5,000	5,000		
Total Vehicles 221-05							46,985	14,626	0	61,611	42,651	104,262	45,000	59,262		
Protective Equipment 221-73																
Pistols (6)	2020	10	2030	2,000	6	3,000	3,100	0	3,100	0	0	5,300	5,300	5,300		
Tasers & Body-Worn Cameras (BWC)	2022	5	2027	66,780	3	66,780	(13,356)	26,712	13,356	0	13,416	13,416	13,416	13,416	Five-year Lease-March p/mt.	
Ballistic Vest #1	2022	5	2027	1,064	3	1,064	(264)	332	68	968	32	400	400	400		
Ballistic Vest #2	2022	5	2027	UNK	3	1,064	936	32	1,064	968	32	1,000	1,000	1,000		
Ballistic Vest #3	2018	5	2023	UNK	(1)	1,064	1,336	213	1,549	213	1,762	1,064	698	698		
Ballistic Vest #4	2016	5	2021	UNK	(3)	1,064	1,068	107	1,175	213	1,388	1,064	324	324		
Ballistic Vest #5	2023	5	2028	1,064	4	1,064	0	1,064	1,064	266	266	266	266	266		
Ballistic Vest #6	2016	5	2021	UNK	(3)	1,064	1,068	106	1,174	213	1,387	1,064	323	323		
Police Station Cameras	2016	10	2026	5,000	2	6,000	2,400	1,200	3,600	1,200	1,200	4,800	4,800	4,800		
Rioplele-(6)	2048	40	2028	2,500	4	3,000	2,500	0	(2,200)	0	(2,200)	0	(2,200)	(2,200)	\$ moved to line 82 pistols	
Rifle Rated Vests/2	2018	10	2028	1,900	4	2,000	1,500	0	1,500	0	1,500	1,500	1,500	1,500		
Rifles, AR15 (2)	2015	15	2030	2,000	6	2,200	1,722	0	1,722	0	1,722	0	1,722	1,722		
Total Protective Equipment 221-73							8,510	20,766	14,420	12,656	15,884	30,740	16,608	14,132		
Dispatch Equipment 221-08																
Tower & Radio Upgrade	2022	10	2032	38,105	8	44,188	10,258	3,094	44,198	(30,846)	9,380	(21,465)	(21,465)	(21,465)	Check cost to replace	
Dispatch Console	2010	15	2025	UNK	1	10,000	10,700	0	10,700	0	10,700	10,700	10,700	10,700		
new Dispatch Backup Console/FD	2018	7	2025	8,000	1	12,000	8,500	0	8,500	3,500	3,500	12,000	12,000	12,000		
Acorn Recording System	2018	7	2025	8,000	1	12,000	8,500	0	8,500	3,500	3,500	12,000	12,000	12,000		
Total Dispatch Equipment 221-08							29,458	3,094	44,198	(11,646)	12,880	1,235	0	1,235		
Police Department Total							84,953	38,486	59,618	62,621	71,416	136,236	61,608	74,628		
Fire Department							Increase or (Decrease) -->									
Vehicles 221-65							32,930									
Truck 113-2006 Ferrara Rescue/Pumps	2006	30	2036	600,000	12	800,000	46,700	0	46,700	0	46,700	46,700	46,700	46,700	Bond replacement.	
Truck 112-2012 Ferrara Ladder	2012	30	2042	1,200,000	18	1,600,000	30,000	20,000	50,000	0	50,000	50,000	50,000	50,000	Returbish FY27 Bond replacement.	
Truck 110-2016 Dodge Ram 2500	2016	10	2026	30,000	2	62,000	18,700	0	18,700	21,650	21,650	40,350	40,350	40,350		
UTV 111-2018 Polaris Ranger	2018	20	2038	25,000	14	25,000	4,000	0	4,000	0	4,000	4,000	4,000	4,000	Replacement when needed	
Truck 114-2022 Ram 3500TR	2022	20	2042	95,461	18	95,500	64,000	31,021	97,620	(2,599)	3,000	401	401	401		
Truck 103-2001 Ferrara Engine	2001	30	2031	700,000	7	700,000	45,992	0	45,992	0	45,992	45,992	45,992	45,992	Talk in FY2028/3 yr wait after order	
Total Vehicles 221-65							209,392	51,021	97,620	162,793	24,650	187,443	0	187,443		
Equipment 221-10																
Message Board	2020	10	2030	N/A	6	8,000	800	1,029	1,829	1,029	2,857	2,857	2,857	2,857		
Thermal Imaging Cameras	2023	10	2033	16,000	9	6,000	6,000	357	6,000	627	984	984	984	984		

Capital Improvement Plan Appendix CIP

Table with columns: Acct. G 1, Description, Equipment Replacement Schedule (FY, Replace Fiscal Year, Original Cost, Years to Replacement, Cost to Replace), Account Balances (Ending Balance FY22, Approp. This FY23, Expense This FY23, Ending Balance FY23), Expenditures Next Year (Requested Next FY24, Balance Available FY24, Expense Next FY24), Ending Balance FY24, Notes

Capital Improvement Plan **Appendix CIP**

Acct. G 1 Description	Equipment Replacement Schedule				Account Balances			Expenditures Next Year				Notes
	FY in Svc.	Replace Fiscal Year	Original Cost	Years to Replacement	Ending Balance FY22	Approp. This Year FY23	Expense This Year FY23	Ending Balance FY23	Requested Next Year FY24	Balance Available FY24	Expense Next Year FY24	
Harbor Department Total				1,402,111	417,757	153,157	47,886	541,071	61,401	602,472	0	602,472
Grand Totals: All Departments				9,920,718	1,729,460	395,686	789,877	1,341,398	277,354	1,630,675	67,108	1,563,567
							Increase or (Decrease) -->	Increase or (Decrease) -->	(91,756)			(67,108)
									(118,332)			

- End of Appendix CIP -

Reserved and Restricted Funds

Appendix Rsv

Including Municipal Revenue Sharing, Grants, Conservation Commission Reserves and the Police Fund

G/F Acct.No. G 1-	Account Name	Estimated This Year - FY23					Requested Next Year - FY24					Goal Comparison		
		Estimated Balance 6/30/22	Appropriation FY23	Revenue & Int. FY23	Transfers In (Out) FY23	Estimated Expense FY23	Estimated Balance 6/30/23	Appropriation FY24	Revenue & Interest FY24	Transfers In (Out) FY24	Estimated Expense FY24	Estimated Balance 6/30/24	Goal Balance	Excess or (Shortfall)
Reserves - 220														
220-01	State Revenue Sharing Reserve *	99,198	0	226,463	(152,702)	172,959	n/a	226,463	199,422		200,000	200,000	0	
220-02	Wage & Benefit Reserve	30,201	0	0	0	19,201	7,000	0	0		15,201	15,000	201	
220-05	Tax Abatement Reserve	12,888	0	0	0	9,058	0	0	0	2,500	6,558	8,000	(1,442)	
220-06	Legal & Accounting Reserve	53,505	0	0	0	43,505	10,000	0	0	10,000	43,505	45,000	(1,495)	
220-07	Professional Development Resv.	6,329	8,759	0	0	3,088	18,000	0	0	12,000	9,088	23,000	(13,912)	
220-08	Rd.Crossing Safety/Maint.Resv.	1,680	18,320	0	0	19,640	360	0	0	360	19,640	20,000	(360)	
220-09	Water & Sewer Infrastructure Resv.	276,559	0	0	0	236,559	73,440	0	0	110,000	199,999	200,000	(1)	
220-14	D.A.R.E. Program Reserve	396	604	0	0	1,000	0	0	0	0	1,000	1,000	0	
220-15	School Playground Reserve	45,000	0	0	0	45,000	0	0	15,000	0	60,000	60,000	0	
220-17	Townwide Planning Reserve	14,878	0	0	0	14,678	0	0	0	0	14,678	15,000	(322)	
220-19	Unemployment Comp. Reserve	7,923	0	0	0	6,723	3,277	0	0	1,000	9,000	10,000	(1,000)	
220-20	Rhoades Park Reserve (See Apx. CC)	7,246	7,500	15,000	0	14,746	9,000	15,000	15,000	28,300	10,446	25,000	(14,554)	
220-23	Tree Reserve (See Appendix CC)	0	2,250	0	0	2,250	2,300	0	0	2,300	0	0	0	
220-24	Health Reimbursement Acct. Resv.	50,994	6,007	0	0	47,001	0	0	0	10,000	37,001	47,000	(9,999)	
220-25	Historic Cemetery Reserve	17,500	0	0	0	1,365	13,635	0	0	12,000	3,000	15,000	(12,000)	
220-33	Shellfish Conservation Reserve	6,867	0	0	0	6,767	0	0	0	100	6,667	10,000	6,667	
220-34	Contract Snow Removal Reserve	6,000	2,500	0	0	5,000	5,000	0	0	3,500	6,500	10,000	(3,500)	
220-35	Highway Small Projects Reserve	25,650	24,350	0	0	4,141	45,800	0	0	10,000	39,941	50,000	(10,059)	
220-37	Culvert Replacement Reserve	861	20,000	0	0	18,261	0	0	0	3,500	14,761	5,000	9,761	
220-38	Highway Salt & Sand Reserve	27,628	5,000	0	0	628	45,000	0	0	32,000	13,628	45,000	(31,372)	
220-39	Paving Reserve	210,737	107,700	0	100,000	84,754	135,250	100,000	100,000	125,000	195,004	220,000	(24,996)	
220-40	General Assistance Reserve	11,193	0	1,086	0	8,749	0	0	1,000	3,500	6,249	5,000	1,249	
220-41	Records Preservation Reserve	6,600	8,400	0	(3,300)	5,300	9,723	0	0	3,500	11,523	15,000	(3,477)	
220-42	Junior Fire Department Reserve	1,230	0	0	0	130	870	0	0	0	1,000	1,000	0	
220-50	Sidewalk Reserve	(234)	0	0	234	0	0	0	0	0	0	0	0	
220-52	Mapping Update Reserve	3,739	0	0	0	3,239	0	0	0	500	2,739	1,500	1,239	
220-68	PD Cruiser Emergency Repair Resv.	11,064	7,000	0	0	14,064	0	0	0	0	14,064	8,000	6,064	
220-72	Police Recruitment Reserve (Apx PD)	23,650	26,700	0	0	39,650	350	0	0	10,700	29,300	40,000	(10,700)	
220-82	Swap Shop Reserve	629	0	485	0	364	0	450	0	450	364	0	364	
220-90	FD Equip. Emergency Repair Resv.	3,959	5,360	0	0	9,319	2,680	0	0	0	11,999	12,000	(1)	
220-91	Property Revaluation Reserve	0	92,500	0	0	55,500	0	0	0	37,000	18,500	n/a	n/a	
220-92	Bond Reserve Fund	22,754	0	0	0	22,754	0	0	174,400	174,400	22,754	n/a	n/a	
NEW	ARPA Funds	0	0	0	189,483	189,483	0	0	0	189,483	0	0	0	

G/F Acct.No. G 1 - Account Name	Estimated This Year - FY23						Requested Next Year - FY24				Goal Comparison		
	Estimated Balance 6/30/22	Appropriation FY23	Revenue & Int. FY23	Transfers In (Out) FY23	Estimated Expense FY23	Estimated Balance 6/30/23	Appropriation FY24	Revenue & Interest FY24	Transfers In (Out) FY24	Estimated Expense FY24	Estimated Balance 6/30/24	Goal Balance	Excess or (Shortfall)
Grants - 224													
224-13 King Grant: Fire Respondr. Jackets	204	0	0	0	204	0	0	0	0	0	0	n/a	n/a
224-30 Safe Rts.to School Grant (Main St)	9,886	0	0	0	0	9,886	0	0	9,886	0	0	n/a	n/a
224-90 Trail Grant	4,276	0	0	0	0	4,276	0	0	0	4,276	n/a	n/a	
224-91 Harbor Grant	5,460	0	0	0	0	5,460	0	0	0	5,460	n/a	n/a	
224-92 Septic Tank Grant	131	0	0	0	0	131	0	0	0	131	n/a	n/a	
224-94 Wellness Grant	125	0	0	0	0	125	0	0	0	125	n/a	n/a	
Conservation Commission - 100													
100-20 Consv.Comm: Endowment Resv.	224,921	0	0	138,801	0	363,722	0	0	0	363,722	n/a	n/a	
100-26 Consv.Comm: Future Proj. Resv.	85,115	0	0	(47,702)	0	37,414	0	0	0	37,414	n/a	n/a	
Police Fund - 805													
805-00 Police Fund Reserve	0	0	0	1,347	0	1,347	0	0	0	1,347	n/a	n/a	
Total Town Funds	1,316,743	342,950	243,034	226,161	603,901	1,524,987	381,685	226,913	504,822	791,979	1,436,583	1,035,500	(52,646)

* = See below for further details.

342,950 Budget This Year

38,735 Requested Next Year is Over or (Under) Budget This Year

~ Reserve Account Descriptions Start on Next Page ~

General Reserve and Restricted Funds

General Reserve Funds - When fund balance is reserved, it either means that the resources are in a form that cannot be appropriated and spent (such as inventory) or that the resources are legally limited to being used for a particular purpose.

Restricted Funds - Includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, or amounts constrained due to constitutional provisions or enabling legislation.

The general rule is that reserved and restricted funds can only be spent for the purpose for which they were put aside, unless approved by the governing body that established the account. For example, the Town Manager or Select Board cannot change the use of a reserve account without getting Town Meeting approval of a warrant article authorizing them to do so.

220-01 State Revenue Sharing Reserve *

Municipal Revenue Sharing is a state grant program to which all municipalities are entitled, based on a statutory formula. Among other things, funds for these grants come from sales taxes, so this program is very sensitive to changes in the state economy, but even more subject to the whims of the State Legislature, which often cuts our allocation to spend it themselves.

By State Law, the General Fund can only use the amount which Town Meeting appropriates, even though that amount is always different than the amount that the State actually gives us. Consequently, Municipal Revenue Sharing checks are deposited to this "restricted fund", called the Municipal Revenue Sharing Fund, and the amount appropriated by Town Meeting is transferred to the General Fund as revenue, leaving the difference in the MRS Fund for use at a later time.

Revenues

In most years, the State sends us monthly checks, which tend to average about one-twelfth of the total amount received each year.

	<i>Monthly Payments Received</i>	<i>Year to Date Nov.</i>	<i>Average/ Month</i>	<i>Estimated This Year</i>	<i>Requested Next Year</i>
Estimated Revenue					
FY23 This Year was estimated by averaging the year-to-date receipts.	5	94,359	18,872	226,463	
FY24 Next Year was estimated at the same amount as this year.					226,463

Account Balance

I recommend that we set a goal of trying to maintain a fund balance of around \$200,000
This will give us at least a one year buffer in the event the State Legislature decides not to transfer the statutorily required revenues.

	<i>Year Before Last FY21 Audited</i>	<i>Last Yr. FY22 Actual</i>	<i>This Year FY23 Estimated</i>	<i>Next Yr. FY24 Requested</i>
Year End Account Balances	51,253	99,198	172,959	200,000
Change		47,945	73,761	27,041

Transfers Out

FY23 This Year's budgeted transfer out was already set by Town Meeting last year.....	(152,702)	
FY24 Next Year's transfer to the General Fund was budgeted as follows:		
The estimated amount we expect to receive from the State next year.....		226,463
Plus the excess fund balance being carried in the Revenue Sharing Fund:		
Estimated Balance at the end of This Year:		172,959
Minimum Recommended Balance		200,000
Fund Balance available for use	(27,041)	(27,041)

Total Transfers Out (\$152,702) \$199,422

~ Continued on Next Page ~

220-20 Rhoades Park Reserve (See Apx. CC)

Details of their budget request are shown in Appendix CC.

220-23 Tree Reserve (See Appendix CC)

Details of their budget request are shown in Appendix CC.

220-91 Property Revaluation Reserve

We have been advised that our assessment ratios have worsened to the point that we have to begin a full property tax revaluation. This is a process that will take three years, with payments to the revaluation contractor spread over the same time. The proposed payments are as follows:

FY23	37,000
FY24	37,000
FY25	18,500
Total	92,500

224-13 King Grant: Fire Respondr Jackets

This was a grant received in the 2020 Fiscal Year that was intended for the Fire Department to purchase jackets.

224-30 Safe Rts.to School Grant (Main St)

This may have been intended for the school crossing light, but there was another project in the works to make a walkway from the road through the grass in the school parking lot so that students weren't walking through the driving part of the parking lot to get into the school. We are not sure the status of this project or when we received this grant.

224-90 Trail Grant

We are unsure of the intended use.

224-92 Septic Tank Grant

This was probably a grant from the Maine DEP to replace a privately-owned septic system that was polluting surface or groundwaters. Considering that the current (November 2021) balance is only \$131.40, the Select Board should close this account to fund balance.

224-94 Wellness Grant

We are unsure of the intended use, but the Maine Municipal Employees Health Trust used to award such grants. Considering that the current (November 2021) balance is only \$124.53, the Select Board should close this account to fund balance.

100-20 Consv.Comm: Endowment Resv.

General checking account at The First from which the Conservation Commission pays all its bills, mostly from Charlotte Rhoades Park. Details of their budget request are shown in Appendix CC.

100-26 Consv.Comm: Future Proj. Resv.

This is the Conservation Commission's savings account at The First, which we believe is where they deposit donations.

805-00 Police Fund Reserve

This is the Police Department's savings account with Bar Harbor Bank and Trust. It's used similarly to a petty cash fund.

~ End of Appendix Rsv ~