



**Budget Committee Product
Public Hearing # 2
08 April 2024**

FY24/25 BUDGET SUMMARY (2nd Public Hearing 08 Apr 2024)

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROPOSED	Budget Committee Recommendation	Select Board Recommendation	% CHANGE	\$\$ CHANGE
5 CAPITAL RESERVES	\$ 474,940	\$ 961,800	\$ 884,877	\$602,177.00	\$727,177.00		-17.8%	\$ (282,700)
6 CAPITAL IMPROVEMENT	\$ 122,390	\$ 84,237	\$ 104,300	\$355,300.00	\$260,300.00		149.6%	\$ 251,000
8 TIF FUNDED PROJ./SERV. (NOT Mun Budget)	\$ 145,758	\$ 162,489	\$ 236,430	\$492,429.60	\$454,929.60		92.4%	\$ 256,000
9 ASSESSING	\$ 154,090	\$ 78,570	\$ 83,570	\$91,570.00	\$91,570.00		9.6%	\$ 8,000
10 ADMINISTRATION / CLERK & TAX COLLECTOR	\$ 638,118	\$ 665,407	\$ 681,404	\$911,868.62	\$926,609.92		36.0%	\$ 230,465
11 BOARDS & COMMITTEES	\$ 17,668	\$ 18,806	\$ 599,820	\$18,506.00	\$19,506.00		-96.7%	\$ (581,314)
15 CEO & PLANNING	\$ 106,442	\$ 130,647	\$ 216,606	\$275,098.01	\$275,098.01		27.0%	\$ 58,492
18 TIF FUNDED DEBT SERV. (NOT Mun Budget)	\$ 90,854	\$ 89,113	\$ 100,721	\$345,336.78	\$345,336.78		242.9%	\$ 244,616
20 TOWN MAINTENANCE	\$ 272,659	\$ 342,216	\$ 451,880	\$507,390.12	\$507,390.12		12.3%	\$ 55,510
21 GENERAL ASSISTANCE	\$ 19,028	\$ 10,000	\$ 10,000	\$10,000.00	\$10,000.00		0.0%	\$ -
30 SANITATION	\$ 432,484	\$ 589,792	\$ 657,318	\$669,217.00	\$669,217.00		1.8%	\$ 11,899
40 FIRE RESCUE	\$ 847,848	\$ 1,032,806	\$ 1,255,333	\$1,374,277.94	\$1,374,277.94		9.5%	\$ 118,945
44 MARINE SAFETY	\$ 79,167	\$ 102,850	\$ 94,588	\$102,232.43	\$102,232.43		8.1%	\$ 7,644
45 DISPATCH	\$ 31,092	\$ 46,619	\$ 32,460	\$33,441.00	\$33,441.00		3.0%	\$ 981
46 ANIMAL CONTROL	\$ 35,761	\$ 41,168	\$ 45,837	\$44,117.00	\$44,117.00		-3.8%	\$ (1,720)
47 ARPA (FY23)	\$ 25,013	\$ 374,444	\$ -	\$0.00	\$0.00		#DIV/0!	\$ -
50 UNANTICIPATED EXP.	\$ 33,388	\$ 25,000	\$ 25,000	\$25,000.00	\$25,000.00		0.0%	\$ -
70 GEN. OBLIGATION DEBT	\$ 49,870	\$ 49,346	\$ 63,356	\$49,662.00	\$49,662.00		-21.6%	\$ (13,694)
73 ROADS & HIGHWAYS	\$ 577,928	\$ 592,171	\$ 1,271,503	\$666,732.00	\$691,062.00		-45.6%	\$ (604,771)
80 RECREATION	\$ 225,676	\$ 242,304	\$ 263,763	\$333,173.16	\$348,173.16		32.0%	\$ 69,410
88 COMM. GROUPS/EVENTS	\$ 102,225	\$ 110,650	\$ 108,105	\$132,260.00	\$127,905.00		18.3%	\$ 24,155
89 OUTSIDE AGENCIES	\$ 75,395	\$ 73,535	\$ 79,000	\$73,400.00	\$73,400.00		-7.1%	\$ (5,600)
90 INTERGOVERNMENTAL	\$ 8,563,768	\$ 8,097,961	\$ 8,808,874	\$9,473,066.00	\$9,507,067.00		7.9%	\$ 664,192
Captured TIF Dollars				\$350,000.00	\$350,000.00			
Total Expenditures	\$ 13,121,560	\$ 13,921,931	\$ 16,074,745	\$16,098,488.28	\$16,213,205.58		0.9%	\$ 138,461
Taxes/Revenues	\$ 12,879,463	\$ 13,189,940	\$ 13,746,850	\$16,008,880.00	\$16,008,880.00		16.5%	\$ 2,262,030
Use of UFB/TIF/RESERVES*	\$ 125,000	\$ 661,132	\$ 397,951	\$0.00	\$0.00		-100.0%	\$ (397,951)
LD1 LIMIT (Positive Number = Exceed)	\$ 117,097	\$ 70,859	\$ 1,929,944	\$ 89,608	\$ 204,326			

FY 24/25 Numbers	MIL Impact Needed	0.07	0.15
1 MIL = +/- \$1,357,894	Current MIL Rate	9.15	9.15
.10 MIL = +/- \$135,789	Estimated MIL Needed	9.22	9.30

Municipal	\$ 6,268,663	40%	Municipal	\$ 6,356,139	40%
School	\$ 8,684,485	55%	School	\$ 8,718,486	55%
County	\$ 788,581	5%	County	\$ 788,581	5%
	\$ 15,741,729	100%		\$ 15,863,206	101%

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROPOSED	Budget Committee Recommendation	Select Board Recommendation	% CHANGE	\$\$ CHANGE
					Use of UFB/TIF/Reserves			\$ -
5 CAPITAL RESERVES					Budget Committee Rec (6-0)	Select Board Recommendation		
10-016 Fire EMS Vehicle Reserve	\$ 171,600	\$ 222,800	\$ 222,800	\$ 222,800	\$ 222,800		0.0%	\$ -
10-031 Fire Station Building Reserve	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000		0.0%	\$ -
10-033 Maintenance Dept. Vehicle Reserve	\$ 15,500	\$ 15,000	\$ 44,377	\$ 44,377	\$ 44,377		0.0%	\$ -
10-035 Paving/Road Repair Reserve (Increase to 275K,	\$ -	\$ 502,000	\$ 187,500	\$ 150,000	\$ 275,000		46.7%	\$ 87,500
10-046 Rescue Equipment	\$ 19,400	\$ 15,000	\$ 15,000	\$ 5,000	\$ 5,000		-66.7%	\$ (10,000)
10-051 Compensated Absences	\$ 8,000	\$ 25,000	\$ 15,000	\$ 15,000	\$ 15,000		0.0%	\$ -
10-063 SCBA Bottle/Cascade	\$ 9,600	\$ 6,000	\$ 38,000	\$ 10,000	\$ 10,000		-73.7%	\$ (28,000)
10-064 Marine Safety Boat Replacement	\$ 20,000	\$ 15,000	\$ 42,200	\$ 10,000	\$ 10,000		-76.3%	\$ (32,200)
10-066 Assessment Revaluation	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -		#DIV/0!	\$ -
10-068 Communications Equipment	\$ 16,000	\$ 16,000	\$ 30,000	\$ 10,000	\$ 10,000		-66.7%	\$ (20,000)
10-069 Town Buildings Repairs	\$ -	\$ -	\$ 25,000	\$ 15,000	\$ 15,000		-40.0%	\$ (10,000)
10-070 Causeway Bathroom Facility	\$ -	\$ -	\$ 25,000	\$ -	\$ -		-100.0%	\$ (25,000)
10-071 Cascade System	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000		0.0%	\$ -
10-072 Comprehensive Plan Update	\$ -	\$ -	\$ 95,000	\$ -	\$ -		-100.0%	\$ (95,000)
10-073 Personnel Expense	\$ -	\$ -	\$ 100,000	\$ -	\$ -		-100.0%	\$ (100,000)
10-074 Maintenance Department Equipment	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000		#DIV/0!	\$ 75,000
	\$ 385,100	\$ 961,800	\$ 884,877	\$ 602,177	\$ 727,177		-17.8%	\$ (157,700)
6 CAPITAL IMPROVEMENTS					Budget Committee Rec (4-1-1)	Select Board Recommendation		
11-019 Cemetery Improvements	\$ 10,000	\$ 15,000	\$ -	\$ 20,300	\$ 20,300		#DIV/0!	\$ 20,300
11-207 Parks & Land Use (Decreased from 225K, 7-0)	\$ -	\$ 13,637	\$ -	\$ 255,000	\$ 85,000		#DIV/0!	\$ 85,000
11-215 Stream Crossing Culverts	\$ 127,638	\$ -	\$ -	\$ -	\$ -		#DIV/0!	\$ -
11-216 Historical Soc. Heat/AC Pumps	\$ -	\$ 25,600	\$ -	\$ -	\$ -		#DIV/0!	\$ -
11-219 Comm. Center Planning	\$ -	\$ -	\$ 25,000	\$ 30,000	\$ 30,000		20.0%	\$ 5,000
11-227 Ice Rink Kit	\$ 6,000	\$ -	\$ -	\$ -	\$ -		#DIV/0!	\$ -
11-230 Gym Demolition/Finishing	\$ -	\$ -	\$ 47,000	\$ -	\$ -		-100.0%	\$ (47,000)
11-231 Heat Pumps	\$ -	\$ -	\$ 12,300	\$ 5,000	\$ 5,000	BC Remove (3-3)	-59.3%	\$ (7,300)
11-232 Concrete Sealing (Additional Projects)	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!	\$ -
11-233 Engine 3 Pump Rebuild	\$ -	\$ -	\$ 20,000	\$ -	\$ -		-100.0%	\$ (20,000)
11-234 Potable Water Supply FD	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!	\$ -
11-235 Roof Replacement - Marine Safety	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!	\$ -
11-237 Singer Center Repairs	\$ -	\$ -	\$ -	\$ 45,000	\$ 45,000		#DIV/0!	\$ 45,000
11-236 Crosswalk Crossing Signals	\$ -	\$ -	\$ -	\$ -	\$ -		#DIV/0!	\$ -
10-XXX Ball Field Restrooms (**NEW 7-0)					\$ 25,000			
10-XXX Open Spaces/Parks (**NEW 7-0)					\$ 25,000			
10-XXX Town Offices and Upkeep (**NEW 7-0)					\$ 25,000			
	\$ 143,638	\$ 54,237	\$ 104,300	\$ 355,300	\$ 260,300		149.6%	\$ 156,000

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROPOSED	Budget Committee Recommendation	Select Board Recommendation	% CHANGE	\$\$ CHANGE
8 TIF FUNDED PROJ./SERV.					Budget Committee Rec (5-1)	Select Board Recommendation		
01-201 FICA/Medicare (Info Attendant)	\$ 585	\$ 612	\$ 643	\$ 643	\$ 643		-0.1%	\$ (0)
18-468 4th of July (Parade, Fireworks, Event Coverage)	\$ 11,250	\$ 11,250	\$ 16,750	\$ 22,250	\$ 22,250		32.8%	\$ 5,500
18-810 Causeway Town Dock Additions	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200		0.0%	\$ -
18-811 Causeway Maintenance, Improvements & Striping	\$ 18,000	\$ 18,000	\$ 19,000	\$ 38,000	\$ 48,000		152.6%	\$ 29,000
18-812 Info Center Attendant	\$ 18,042	\$ 9,310	\$ 9,830	\$ 9,830	\$ 9,830		0.0%	\$ -
18-813 Causeway Cleaning & Mowing Contract	\$ 13,430	\$ 14,230	\$ 25,475	\$ 25,475	\$ 25,475		0.0%	\$ -
18-817 Summer Law Enforcement	\$ 38,164	\$ 31,887	\$ 47,532	\$ 47,532	\$ 47,532		0.0%	\$ -
18-818 Eco/Planner	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000		0.0%	\$ -
18-XXX Bands and Concerts	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000		#DIV/0!	\$ 6,000
18-823 Boat Launch Dredging	\$ -	\$ -	\$ 40,000	\$ 10,000	\$ 10,000		-75.0%	\$ (30,000)
18-824 Village Green Improvements	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000		#DIV/0!	\$ 125,000
18-825 Replace LED Sign	\$ -	\$ -	\$ -	\$ 23,000	\$ 23,000		#DIV/0!	\$ 23,000
18-826 Parking & Sidewalk Development (Increase 6-1)	\$ -	\$ -	\$ -	\$ 7,500	\$ -	BC Remove (6-0) 25K	#DIV/0!	\$ -
18-XXX 302/11 Intersection improvements (**NEW, 6-1)	\$ -	\$ -	\$ -	\$ -	\$ -	BC Remove (5-1) 300K		
18-XXX Playground and Basketball Court Maint (**NEW, 6-1)	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000			
18-XXX Kent's Landing and Survey(**NEW, 6-1)	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000			
18-827 Causeway Parking and Pub RestRm (Decrease 6-	\$ -	\$ -	\$ -	\$ 100,000	\$ 25,000		#DIV/0!	\$ 25,000
	\$ 176,671	\$ 162,489	\$ 236,430	\$ 492,430	\$ 454,930		92.4%	\$ 218,500
9 ASSESSING					Budget Committee Rec (6-0)	Select Board Recommendation		
02-551 Membership Dues	\$ -	\$ 70	\$ 70	\$ 70	\$ 70		0.0%	\$ -
03-315 Assessing & Mapping	\$ 49,000	\$ 78,500	\$ 83,500	\$ 91,500	\$ 91,500		9.6%	\$ 8,000
	\$ 49,000	\$ 78,570	\$ 83,570	\$ 91,570	\$ 91,570		9.6%	\$ 8,000
10.1 ADMINISTRATION					Budget Committee Rec (4-2)	Select Board Recommendation		
01-101 Salaries	\$ 298,713	\$ 315,803	\$ 332,095	\$ 263,402	\$ 263,402		-20.7%	\$ (68,693)
01-201 FICA/Medicare	\$ 22,852	\$ 24,159	\$ 25,405	\$ 20,150	\$ 20,150		-20.7%	\$ (5,255)
01-202 Health	\$ 85,007	\$ 99,377	\$ 89,233	\$ 55,616	\$ 55,616		-37.7%	\$ (33,617)
01-203 Dental/Life	\$ 10,711	\$ 10,973	\$ 10,967	\$ 5,483	\$ 5,483		-50.0%	\$ (5,484)
01-204 Unemployment	\$ 641	\$ 650	\$ 650	\$ 325	\$ 325		-50.0%	\$ (325)
01-205 Workers Compensation	\$ 1,092	\$ 841	\$ 841	\$ 426	\$ 426		-49.4%	\$ (416)
01-206 Retirement	\$ 12,650	\$ 12,944	\$ 14,559	\$ 3,209	\$ 3,209		-78.0%	\$ (11,350)
02-035 Computer Service/Contracts	\$ 25,270	\$ 33,749	\$ 37,306	\$ 51,150	\$ 51,150		37.1%	\$ 13,844
02-036 Computer Upgrades	\$ 4,100	\$ 1,700	\$ 2,000	\$ 2,000	\$ 2,000		0.0%	\$ -
02-050 Advertising	\$ 3,500	\$ 3,500	\$ 2,750	\$ 1,000	\$ 1,000		-63.6%	\$ (1,750)
02-060 Auditor	\$ 8,500	\$ 10,500	\$ 10,500	\$ 18,000	\$ 18,000		71.4%	\$ 7,500
02-075 Seminars/Training	\$ 2,000	\$ 2,000	\$ 3,000	\$ 1,000	\$ 1,000		-66.7%	\$ (2,000)
02-115 Telephone	\$ 8,025	\$ 8,700	\$ 12,375	\$ 3,100	\$ 3,100		-74.9%	\$ (9,275)
02-140 Legal Expenses	\$ 30,000	\$ 25,000	\$ 25,000	\$ 15,000	\$ 15,000		-40.0%	\$ (10,000)
02-150 Consumable Supplies	\$ 9,500	\$ 9,500	\$ 10,500	\$ 3,000	\$ 3,000		-71.4%	\$ (7,500)
02-153 Non Consumable Supplies	\$ 2,500	\$ 3,000	\$ 3,000	\$ 2,000	\$ 2,000		-33.3%	\$ (1,000)
02-169 Equipment Rental	\$ 6,080	\$ 6,380	\$ 7,200	\$ 6,000	\$ 6,000		-16.7%	\$ (1,200)
02-301 Electricity	\$ 8,500	\$ 10,000	\$ 8,663	\$ 8,663	\$ 8,663		0.0%	\$ -
02-350 Fuel Oil	\$ 6,000	\$ 4,000	\$ 6,281	\$ 6,281	\$ 6,281		0.0%	\$ -
02-551 Membership/Dues	\$ 14,726	\$ 15,101	\$ 16,495	\$ 16,269	\$ 16,269		-1.4%	\$ (226)
02-610 Condolences	\$ 250	\$ 250	\$ 500	\$ 500	\$ 500		0.0%	\$ -
02-661 Publications	\$ 600	\$ 500	\$ 250	\$ 250	\$ 250		0.0%	\$ -
02-701 Vehicle Fuel	\$ 600	\$ 600	\$ 2,750	\$ 750	\$ 750		-72.7%	\$ (2,000)
02-812 Insurance	\$ 25,028	\$ 25,000	\$ 29,654	\$ 29,654	\$ 29,654		0.0%	\$ -
02-850 Postage	\$ 11,500	\$ 13,000	\$ 13,000	\$ 2,000	\$ 2,000		-84.6%	\$ (11,000)
02-901 Printing	\$ 9,700	\$ 14,000	\$ 14,500	\$ 4,000	\$ 4,000		-72.4%	\$ (10,500)
02-957 Cleaning Contract	\$ 10,930	\$ 680	\$ 680	\$ 680	\$ 680		0.0%	\$ -
02-958 Employee Appreciation	\$ 1,000	\$ 1,250	\$ 1,250	\$ 1,500	\$ 1,500		20.0%	\$ 250
Previous years ADMIN & CLERK were combined	\$ 619,975	\$ 653,157	\$ 681,404	\$ 521,409	\$ 521,409		-23.5%	\$ (159,995)
10.3 CLERK & TAX COLLECTOR					Budget Committee Rec (4-2)	Select Board Recommendation		
03-101 Salaries	\$ 298,713	\$ 315,803	\$ 332,095	\$ 220,728	\$ 220,728		-33.5%	\$ (111,367)
03-201 FICA/Medicare	\$ 22,852	\$ 24,159	\$ 25,405	\$ 16,886	\$ 16,886		-33.5%	\$ (8,519)
03-202 Health	\$ 85,007	\$ 99,377	\$ 89,233	\$ 55,616	\$ 55,616		-37.7%	\$ (33,617)
03-203 Dental/Life	\$ 10,711	\$ 10,973	\$ 10,967	\$ 5,483	\$ 5,483		-50.0%	\$ (5,484)
03-204 Unemployment	\$ 641	\$ 650	\$ 650	\$ 325	\$ 325		-50.0%	\$ (325)
03-205 Workers Compensation	\$ 1,092	\$ 841	\$ 841	\$ 426	\$ 426		-49.3%	\$ (415)
03-206 Retirement	\$ 12,650	\$ 12,944	\$ 14,559	\$ 8,598	\$ 8,598		-40.9%	\$ (5,961)
03-036 Computer Upgrades	\$ 4,100	\$ 1,700	\$ 2,000	\$ 1,000	\$ 1,000		-50.0%	\$ (1,000)

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROPOSED	Budget Committee Recommendation	Select Board Recommendation	% CHANGE	\$\$ CHANGE
03-050 Advertising	\$ 3,500	\$ 3,500	\$ 2,750	\$ 1,750	\$ 1,750		-36.4%	\$ (1,000)
03-075 Seminars/Training	\$ 2,000	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000		0.0%	\$ -
03-115 Telephone	\$ 8,025	\$ 8,700	\$ 12,375	\$ 10,775	\$ 10,775		-12.9%	\$ (1,600)
03-140 Legal Expenses	\$ 30,000	\$ 25,000	\$ 25,000	\$ 20,000	\$ 20,000		-20.0%	\$ (5,000)
03-150 Consumable Supplies	\$ 9,500	\$ 9,500	\$ 10,500	\$ 9,000	\$ 9,000		-14.3%	\$ (1,500)
03-152 Town Meetings/Elections	\$ 4,176	\$ 4,500	\$ 4,500	\$ 12,000	\$ 12,000		166.7%	\$ 7,500
03-153 Non Consumable Supplies	\$ 2,500	\$ 3,000	\$ 3,000	\$ 1,000	\$ 1,000		-66.7%	\$ (2,000)
03-169 Equipment Rental	\$ 6,080	\$ 6,380	\$ 7,200	\$ 1,200	\$ 1,200		-83.3%	\$ (6,000)
03-551 Membership/Dues	\$ 14,726	\$ 15,101	\$ 16,495	\$ 415	\$ 415		-97.5%	\$ (16,080)
03-701 Vehicle Fuel	\$ 600	\$ 600	\$ 2,750	\$ 2,000	\$ 2,000		-27.3%	\$ (750)
03-850 Postage	\$ 11,500	\$ 13,000	\$ 13,000	\$ 14,000	\$ 14,000		7.7%	\$ 1,000
03-901 Printing	\$ 9,700	\$ 14,000	\$ 14,500	\$ 12,000	\$ 12,000		-17.2%	\$ (2,500)
03-950 Registry-Records/Discharges	\$ 9,000	\$ 7,750	\$ 7,750	\$ 8,000	\$ 8,000		3.2%	\$ 250
03-958 Employee Appreciation	\$ 1,000	\$ 1,250	\$ 1,250	\$ 1,000	\$ 1,000		-20.0%	\$ (250)
Previous years ADMIN & CLERK were combined	\$ 548,073	\$ 580,728	\$ 599,820	\$ 405,201	\$ 405,201		-32.4%	\$ (194,619)
11 BOARDS & COMMITTEES					Budget Committee Rec (6-0)	Select Board Recommendation		
01-101 Salaries	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500	\$ 15,500		0.0%	\$ -
01-201 FICA/Medicare	\$ 1,186	\$ 1,186	\$ 1,186	\$ 1,186	\$ 1,186		0.0%	\$ -
02-036 Computer Upgrades/Repairs	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300		0.0%	\$ -
02-075 Seminars/Training	\$ 1,000	\$ 1,000	\$ 500	\$ 500	\$ 500		0.0%	\$ -
02-150 Consumable Supplies	\$ 300	\$ 300	\$ 500	\$ 500	\$ 500		0.0%	\$ -
02-XXX Volunteer Appreciation (NEW)					\$ 520			
02-551 Membership/Dues	\$ 520	\$ 520	\$ 520	\$ 520	\$ 1,000		92.3%	\$ 480
	\$ 18,806	\$ 18,806	\$ 18,506	\$ 18,506	\$ 19,506		5.4%	\$ 1,000
15 CEO & PLANNING					Budget Committee Rec (5-1)	Select Board Recommendation		
01-101 Salaries	\$ 100,907	\$ 92,338	\$ 153,038	\$ 187,192	\$ 187,192		22.3%	\$ 34,154
01-201 FICA/Medicare	\$ 7,719	\$ 7,064	\$ 11,707	\$ 14,320	\$ 14,320		22.3%	\$ 2,613
01-202 Health Insurance	\$ 8,538	\$ 11,365	\$ 32,284	\$ 49,000	\$ 49,000		51.8%	\$ 16,716
01-203 Dental & Life Insurance	\$ 1,926	\$ 3,131	\$ 3,931	\$ 3,931	\$ 3,931		0.0%	\$ -
01-204 Unemployment	\$ 214	\$ 480	\$ 600	\$ 600	\$ 600		0.0%	\$ -
01-205 Workers Compensation	\$ 1,092	\$ 1,932	\$ 2,235	\$ 2,235	\$ 2,235		0.0%	\$ -
01-206 Retirement	\$ 3,024	\$ 4,617	\$ 5,271	\$ 9,360	\$ 9,360		77.6%	\$ 4,089
02-035 Computer Services/Contracts	\$ -	\$ 1,330	\$ 1,580	\$ 1,400	\$ 1,400		-11.4%	\$ (180)
02-036 Computer Upgrades	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800		0.0%	\$ -
02-050 Advertising	\$ 500	\$ 1,000	\$ -				#DIV/0!	\$ -
02-075 Seminars/Training	\$ 500	\$ 800	\$ 1,200	\$ 2,000	\$ 2,000		66.7%	\$ 800
02-115 Telephones	\$ 1,200	\$ 600	\$ 600	\$ 900	\$ 900		50.0%	\$ 300
02-150 Consumable Supplies	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000		-33.3%	\$ (500)
02-153 Non Consumable Supplies	\$ 500	\$ 500	\$ 500	\$ 1,000	\$ 1,000		100.0%	\$ 500
02-551 Membership Dues	\$ 70	\$ 140	\$ 360	\$ 360	\$ 360		0.0%	\$ -
02-701 Vehicle Fuel	\$ 1,500	\$ 750	\$ 1,000	\$ 1,000	\$ 1,000		0.0%	\$ -
02-850 Postage	\$ 1,500	\$ 1,500	\$ -				#DIV/0!	\$ -
02-901 Printing	\$ 800	\$ 800	\$ -				#DIV/0!	\$ -
	\$ 132,290	\$ 130,647	\$ 216,606	\$ 275,098	\$ 275,098		27.0%	\$ 58,492
18 TIF FUNDED DEBT SERVICE					Budget Committee Rec (6-0)	Select Board Recommendation		
18-819 302 and 35 Principal	\$ 66,667	\$ 66,667	\$ 66,667	\$ 76,085	\$ 76,085		14.1%	\$ 9,418
18-819 302 and 35 Interest	\$ 24,173	\$ 22,447	\$ 20,777	\$ 18,993	\$ 18,993		-8.6%	\$ (1,784)
18-826 Water Tank Principal	\$ -	\$ -	\$ -	\$ 47,867	\$ 47,867		#DIV/0!	\$ 47,867
18-827 Water Tank Interest	\$ -	\$ -	\$ 13,277	\$ 25,532	\$ 25,532		92.3%	\$ 12,255
18-XXX Paving/MS Roof/SS/Signal - Principal	\$ -	\$ -	\$ -	\$ 124,390	\$ 124,390		#DIV/0!	\$ 124,390
18-XXX Paving/MS Roof/SS/Signal - Interest	\$ -	\$ -	\$ -	\$ 52,469	\$ 52,469		#DIV/0!	\$ 52,469
	\$ 90,840	\$ 89,114	\$ 100,721	\$ 345,337	\$ 345,337		242.9%	\$ 244,616

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROPOSED	Budget Committee Recommendation	Select Board Recommendation	% CHANGE	\$\$ CHANGE
20 TOWN MAINTENANCE					Budget Committee Rec (3-2-1)	Select Board Recommendation		
01-101 Salaries	\$ 95,686	\$ 111,095	\$ 164,680	\$ 205,691	\$ 211,691		28.5%	\$ 47,011
01-108 Overtime	\$ 3,863	\$ 4,171	\$ 6,300	\$ 6,300	\$ 6,300		0.0%	\$ -
01-201 FICA/Medicare	\$ 7,320	\$ 8,499	\$ 12,598	\$ 15,735	\$ 16,194		28.5%	\$ 3,596
01-202 Health Insurance	\$ 35,673	\$ 35,916	\$ 45,838	\$ 51,960	\$ 51,960		13.4%	\$ 6,122
01-203 Dental/Life/Disability	\$ 2,339	\$ 3,217	\$ 4,857	\$ 5,659	\$ 5,659		16.5%	\$ 802
01-204 Unemployment	\$ 320	\$ 720	\$ 720	\$ 720	\$ 720		0.0%	\$ -
01-205 Workers Compensation	\$ 1,310	\$ 3,864	\$ 3,688	\$ 3,688	\$ 3,688		0.0%	\$ -
01-206 Retirement	\$ 2,376	\$ 4,628	\$ 7,306	\$ 10,285	\$ 10,585		44.9%	\$ 3,279
02-018 Grounds Maintenance	\$ 3,500	\$ 52,050	\$ 54,300	\$ 53,300	\$ 53,300		-1.8%	\$ (1,000)
02-035 Computer Upgrades / Repairs	\$ 1,200	\$ 500	\$ 500	\$ 500	\$ 500		0.0%	\$ -
02-038 Playground Maint.	\$ 1,000	\$ 1,500	\$ 4,000	\$ 1,000	\$ 1,000		-75.0%	\$ (3,000)
02-040 Unanticipated	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		0.0%	\$ -
02-075 Seminars/Training	\$ 400	\$ 400	\$ 400	\$ 1,000	\$ 1,000		150.0%	\$ 600
02-081 Recreation Fields Maintenance	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000		0.0%	\$ -
02-085 Singer Community Center Maint.	\$ 2,200	\$ 2,950	\$ 8,160	\$ 3,550	\$ 3,550		-56.5%	\$ (4,610)
02-086 Kents Landing	\$ 5,300	\$ 5,300	\$ 5,300	\$ 6,800	\$ 6,800		28.3%	\$ 1,500
02-092 Pest Control	\$ 1,970	\$ 3,996	\$ 4,400	\$ 4,400	\$ 4,400		0.0%	\$ -
02-115 Telephone	\$ 2,940	\$ 3,080	\$ 2,580	\$ 2,040	\$ 2,040		-20.9%	\$ (540)
02-150 Consumable Supplies	\$ 6,600	\$ 6,600	\$ 6,800	\$ 6,800	\$ 6,800		0.0%	\$ -
02-165 Equipment Maintenance	\$ 2,100	\$ 2,100	\$ 3,300	\$ 3,300	\$ 3,300		0.0%	\$ -
02-169 Equipment Rental	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		0.0%	\$ -
02-301 Electricity	\$ 3,950	\$ 5,300	\$ 7,666	\$ 7,666	\$ 7,666		0.0%	\$ 0
02-350 Heating Fuel	\$ 7,800	\$ 9,800	\$ 9,800	\$ 9,800	\$ 9,800		0.0%	\$ -
02-401 Building Maintenance	\$ 11,315	\$ 13,815	\$ 18,065	\$ 18,065	\$ 18,065		0.0%	\$ -
02-404 Port-a-potty	\$ 3,975	\$ 4,395	\$ 19,600	\$ 19,600	\$ 19,600		0.0%	\$ -
02-413 Roof Shoveling	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -		#DIV/0!	\$ -
02-423 Vehicle Maintenance	\$ 2,900	\$ 5,400	\$ 4,400	\$ 3,400	\$ 3,400		-22.7%	\$ (1,000)
02-430 Uniforms	\$ 800	\$ 800	\$ 1,250	\$ 2,000	\$ 2,000		60.0%	\$ 750
02-700 Street Lights	\$ 22,820	\$ 25,115	\$ 25,682	\$ 25,682	\$ 25,682		0.0%	\$ -
02-701 Vehicle Fuel (Maint. & Admin)	\$ 11,750	\$ 11,750	\$ 12,250	\$ 14,250	\$ 14,250		16.3%	\$ 2,000
02-812 Insurance	\$ 2,150	\$ 2,150	\$ 2,440	\$ 2,440	\$ 2,440		0.0%	\$ -
02-820 Waste	\$ 5,106	\$ 5,106	\$ 7,000	\$ 7,000	\$ 7,000		0.0%	\$ -
	\$ 256,663	\$ 342,217	\$ 451,880	\$ 500,631	\$ 507,390		12.3%	\$ 55,510
21 GENERAL ASSISTANCE					Budget Committee Rec (6-0)	Select Board Recommendation		
02-190 General Assistance	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		0.0%	\$ -
	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		0.0%	\$ -
30 SANITATION					Budget Committee Rec (6-0)	Select Board Recommendation		
02-030 Bulky Waste	\$ 322,633	\$ 462,352	\$ 480,269	\$ 479,392	\$ 479,392		-0.2%	\$ (877)
02-300 Tipping Fees	\$ 120,000	\$ 121,830	\$ 171,439	\$ 183,105	\$ 183,105		6.8%	\$ 11,666
02-901 Printing	\$ 3,860	\$ 5,610	\$ 5,610	\$ 6,720	\$ 6,720		19.8%	\$ 1,110
	\$ 446,493	\$ 589,792	\$ 657,318	\$ 669,217	\$ 669,217		1.8%	\$ 11,899

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROPOSED	Budget Committee Recommendation	Select Board Recommendation	% CHANGE	\$\$ CHANGE
40 FIRE RESCUE DEPARTMENT					Budget Committee Rec (3-2-1)	Select Board Recommendation		
01-101 Salaries	\$ -	\$ 667,088	\$ 825,143	\$ 899,241	\$ 899,241		9.0%	\$ 74,098
01-201 FICA/Medicare	\$ -	\$ 51,032	\$ 63,123	\$ 68,792	\$ 68,792		9.0%	\$ 5,669
01-202 Health Insurance	\$ -	\$ 19,958	\$ 19,958	\$ 39,916	\$ 39,916		100.0%	\$ 19,958
01-203 Dental/Life/Disability	\$ -	\$ 2,508	\$ 2,508	\$ 5,016	\$ 5,016		100.0%	\$ 2,508
01-204 Unemployment	\$ -	\$ 2,440	\$ 3,030	\$ 2,440	\$ 2,440		-19.5%	\$ (590)
01-205 Workers Compensation	\$ -	\$ 49,948	\$ 65,667	\$ 70,641	\$ 70,641		7.6%	\$ 4,974
01-206 Retirement	\$ -	\$ 3,400	\$ 3,400	\$ 6,800	\$ 6,800		100.0%	\$ 3,400
02-075 Seminars/Training	\$ -	\$ 9,800	\$ 10,550	\$ 12,000	\$ 12,000		13.7%	\$ 1,450
02-087 Medical Director	\$ -	\$ 5,000	\$ 5,000	\$ 5,500	\$ 5,500		10.0%	\$ 500
02-089 Intercepts	\$ -	\$ 3,400	\$ 4,000	\$ 2,000	\$ 2,000		-50.0%	\$ (2,000)
02-092 Pest Control	\$ -	\$ 2,900	\$ 2,900	\$ 2,900	\$ 2,900		0.0%	\$ -
02-150 Consumable Supplies	\$ -	\$ 30,000	\$ 31,800	\$ 31,800	\$ 31,800		0.0%	\$ -
02-153 Non-Consumable Supplies	\$ -	\$ 16,500	\$ 40,500	\$ 40,500	\$ 40,500		0.0%	\$ -
02-165 Equipment Maintenance	\$ -	\$ 19,300	\$ 19,300	\$ 19,300	\$ 19,300		0.0%	\$ -
02-170 Emergency Management	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000		0.0%	\$ -
02-423 Vehicle Maintenance	\$ -	\$ 36,800	\$ 36,800	\$ 38,800	\$ 38,800		5.4%	\$ 2,000
02-443 Internet / Software	\$ -	\$ 8,100	\$ 8,500	\$ 10,000	\$ 10,000		17.6%	\$ 1,500
02-502 Gas/Diesel	\$ -	\$ 8,500	\$ 15,000	\$ 15,000	\$ 15,000		0.0%	\$ -
02-551 Membership/Dues	\$ -	\$ 4,400	\$ 5,900	\$ 6,200	\$ 6,200		5.1%	\$ 300
02-552 Annual Testing	\$ -	\$ 14,000	\$ 14,600	\$ 14,600	\$ 14,600		0.0%	\$ -
02-814 Volunteer Vehicle Insurance	\$ -	\$ 495	\$ 495	\$ 495	\$ 495		0.0%	\$ -
02-815 Property Insurance	\$ -	\$ 8,837	\$ 8,837	\$ 8,837	\$ 8,837		0.0%	\$ -
02-816 Professional Liability Insurance	\$ -	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300		0.0%	\$ -
02-819 Uniforms	\$ -	\$ 3,000	\$ 3,500	\$ 4,000	\$ 4,000		14.3%	\$ 500
02-999 Billing	\$ -	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000		0.0%	\$ -
04-115 Phones	\$ -	\$ 8,200	\$ 8,200	\$ 8,200	\$ 8,200		0.0%	\$ -
04-301 Electricity	\$ -	\$ 11,500	\$ 8,130	\$ 11,500	\$ 11,500		41.5%	\$ 3,370
04-350 Heating Fuel	\$ -	\$ 9,000	\$ 10,792	\$ 9,000	\$ 9,000		-16.6%	\$ (1,792)
04-401 Building Maintenance	\$ -	\$ 12,400	\$ 13,400	\$ 15,000	\$ 15,000		11.9%	\$ 1,600
04-402 Employee Appreciation	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500		#DIV/0!	\$ 1,500
	\$ -	\$ 1,032,806	\$ 1,255,333	\$ 1,374,278	\$ 1,374,278		9.5%	\$ 118,945
44 MARINE SAFETY					Budget Committee Rec (6-0)	Select Board Recommendation		
01-101 Salaries	\$ 40,020	\$ 46,020	\$ 51,926	\$ 53,339	\$ 53,339		2.7%	\$ 1,413
01-201 FICA/Medicare	\$ 3,062	\$ 3,521	\$ 3,972	\$ 4,080	\$ 4,080		2.7%	\$ 108
01-204 Unemployment	\$ 263	\$ 263	\$ 263	\$ 430	\$ 430		63.5%	\$ 167
01-205 Workers Compensation	\$ 1,232	\$ 1,030	\$ 2,005	\$ 1,800	\$ 1,800		-10.2%	\$ (205)
02-075 Seminars/Training	\$ 7,551	\$ 8,105	\$ 3,525	\$ 4,525	\$ 4,525		28.4%	\$ 1,000
02-115 Telephone	\$ 2,088	\$ 2,088	\$ 600	\$ 600	\$ 600		0.0%	\$ -
02-150 Consumable Supplies	\$ 500	\$ 350	\$ 250	\$ 550	\$ 550		120.0%	\$ 300
02-153 Non Consumable Supplies	\$ 3,950	\$ 1,500	\$ 800	\$ 1,000	\$ 1,000		25.0%	\$ 200
02-165 Equipment Maintenance	\$ 4,700	\$ 4,500	\$ 4,000	\$ 4,000	\$ 4,000		0.0%	\$ -
02-301 Electricity	\$ 660	\$ 2,400	\$ 1,900	\$ 1,900	\$ 1,900		0.0%	\$ -
02-350 Fuel Oil	\$ 4,000	\$ 5,000	\$ 6,539	\$ 8,500	\$ 8,500		30.0%	\$ 1,961
02-401 Building Maintenance	\$ -	\$ 1,500	\$ 1,500	\$ 2,500	\$ 2,500		66.7%	\$ 1,000
02-423 Vehicle Maintenance	\$ -	\$ 1,500	\$ 1,500	\$ 2,500	\$ 2,500		66.7%	\$ 1,000
02-430 Uniforms	\$ 900	\$ 900	\$ 900	\$ 1,100	\$ 1,100		22.2%	\$ 200
02-443 Internet/Software	\$ 6,459	\$ 6,697	\$ 7,963	\$ 7,963	\$ 7,963		0.0%	\$ -
02-551 Membership/Dues	\$ 735	\$ 2,150	\$ 1,600	\$ 1,600	\$ 1,600		0.0%	\$ -
02-812 Insurance	\$ 3,164	\$ 3,901	\$ 4,420	\$ 4,420	\$ 4,420		0.0%	\$ -
02-901 Printing	\$ -	\$ 425	\$ 425	\$ 425	\$ 425		0.0%	\$ -
02-958 Employee Appreciation	\$ 800	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000		100.0%	\$ 500
03-302 Contracted Services	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -		#DIV/0!	\$ -
	\$ 90,084	\$ 102,850	\$ 94,588	\$ 102,232	\$ 102,232		8.1%	\$ 7,644
45 DISPATCH					Budget Committee Rec (6-0)	Select Board Recommendation		
03-330 Contract	\$ 31,092	\$ 46,619	\$ 32,460	\$ 33,441	\$ 33,441		3.0%	\$ 981
	\$ 31,092	\$ 46,619	\$ 32,460	\$ 33,441	\$ 33,441		3.0%	\$ 981

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROPOSED	Budget Committee Recommendation	Select Board Recommendation	% CHANGE	\$\$ CHANGE
46 ANIMAL CONTROL					Budget Committee Rec (3-3)	Select Board Recommendation		
02-444 Vehicle Reserve	\$ 3,500	\$ 3,500	\$ 4,500	\$ -	\$ -		-100.0%	\$ (4,500)
02-750 Animal Shelter Fees	\$ 3,872	\$ 3,872	\$ 3,925	\$ 3,925	\$ 3,925		0.0%	\$ -
03-302 Contracted Services	\$ 26,467	\$ 33,796	\$ 37,412	\$ 40,192	\$ 40,192		7.4%	\$ 2,780
	\$ 33,839	\$ 41,168	\$ 45,837	\$ 44,117	\$ 44,117		-3.8%	\$ (1,720)
47 ARPA					Budget Committee Recommendation	Select Board Recommendation		
03-302 ARPA	\$ -	\$ 374,444	\$ -				-100.0%	
	\$ -	\$ 374,444	\$ -				-100.0%	
50 UNANTICIPATED EXPENSES					Budget Committee Rec (6-0)	Select Board Recommendation		
02-040 Unanticipated Expenses	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		0.0%	\$ -
	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000		0.0%	\$ -
70 GEN. OBLIGATION DEBT					Budget Committee Rec (6-0)	Select Board Recommendation		
02-024 Kent's Landing Principal	\$ 44,047	\$ 44,597	\$ 45,264	\$ 45,845	\$ 45,845		1.3%	\$ 581
02-025 Kent's Landing Interest	\$ 5,314	\$ 4,749	\$ 4,416	\$ 3,817	\$ 3,817		-13.6%	\$ (599)
02-028 Paving Principal (Moved to TIF Debt)	\$ -	\$ -	\$ -				#DIV/0!	\$ -
02-029 Paving Interest (Moved to TIF Debt)	\$ -	\$ -	\$ 13,676				-100.0%	\$ (13,676)
	\$ -	\$ -	\$ 63,356	\$ 49,662	\$ 49,662		-21.6%	\$ (13,694)
73 ROADS & HIGHWAYS					Budget Committee Rec (5-0-1)	Select Board Recommendation		
02-301 Electricity	\$ 1,340	\$ 2,250	\$ 1,076	\$ 1,076	\$ 1,076		0.0%	\$ -
06-444 Grading	\$ 1,500	\$ 1,500	\$ 1,500	\$ 500	\$ 500		-66.7%	\$ (1,000)
06-445 Paving	\$ -	\$ -	\$ 500,000	\$ -	\$ -		-100.0%	\$ (500,000)
06-446 Causeway Striping	\$ 16,250	\$ 16,250	\$ 28,506	\$ 28,506	\$ 22,836		-19.9%	\$ (5,670)
06-447 Street Sweeping	\$ 12,500	\$ 12,500	\$ 15,000	\$ 23,750	\$ 23,750		58.3%	\$ 8,750
06-448 General	\$ 10,000	\$ 10,000	\$ 16,000	\$ 10,000	\$ 10,000		-37.5%	\$ (6,000)
06-450 Crack Sealing	\$ 30,000	\$ 30,000	\$ 10,000	\$ 10,000	\$ 10,000		0.0%	\$ -
07-451 Signs	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,500	\$ 6,500		30.0%	\$ 1,500
07-452 Ditching & Shoulders	\$ 47,000	\$ 47,000	\$ 210,000	\$ 77,500	\$ 77,500		-63.1%	\$ (132,500)
07-460 Roadside Tree Maintenance	\$ 45,000	\$ 30,000	\$ 30,000	\$ -	\$ 30,000		0.0%	\$ -
08-454 Snow Removal & Sanding	\$ 318,671	\$ 287,671	\$ 286,921	\$ 333,900	\$ 333,900		16.4%	\$ 46,979
08-455 Salt & Sand	\$ 105,000	\$ 150,000	\$ 167,500	\$ 175,000	\$ 175,000		4.5%	\$ 7,500
	\$ 590,921	\$ 592,171	\$ 1,271,503	\$ 666,732	\$ 691,062		-45.6%	\$ (580,441)

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROPOSED	Budget Committee Recommendation	Select Board Recommendation	% CHANGE	\$\$ CHANGE
80 RECREATION					Budget Committee Rec (6-0)	Select Board Recommendation		
01-101 Salaries	\$ 51,504	\$ 55,000	\$ 59,492	\$ 97,252	\$ 97,252		63.5%	\$ 37,760
01-109 Salaries - Summer Camp	\$ 30,720	\$ 35,985	\$ 37,784	\$ 49,000	\$ 49,000		29.7%	\$ 11,216
01-110 Salaries - Kent's Landing	\$ 22,000	\$ 23,632	\$ 23,632	\$ 24,000	\$ 24,000		1.6%	\$ 368
01-111 Salaries - Other	\$ -	\$ 720	\$ 1,800	\$ 1,800	\$ 1,800		0.0%	\$ -
01-201 FICA/Medicare	\$ 7,973	\$ 9,129	\$ 9,395	\$ 13,173	\$ 13,173		40.2%	\$ 3,778
01-202 Health	\$ 16,686	\$ 18,686	\$ 22,919	\$ 34,000	\$ 34,000		48.3%	\$ 11,081
01-203 Dental and Life Insurance	\$ 2,696	\$ 2,568	\$ 3,622	\$ 7,244	\$ 7,244		100.0%	\$ 3,622
01-204 Unemployment	\$ 46	\$ 250	\$ 529	\$ 529	\$ 529		0.0%	\$ -
01-205 Workers Compensation	\$ 6,000	\$ 3,864	\$ 5,263	\$ 5,263	\$ 5,263		0.0%	\$ -
02-035 Computer Services / Contracts	\$ 1,500	\$ 1,500	\$ 1,950	\$ 1,950	\$ 1,950		0.0%	\$ -
02-038 Playground Maintenance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		0.0%	\$ -
02-075 Seminars/Training	\$ 750	\$ 1,000	\$ 1,000	\$ 2,500	\$ 2,500		150.0%	\$ 1,500
02-081 Recreational Fields Maintenance	\$ 6,500	\$ 7,200	\$ 9,800	\$ 10,200	\$ 25,200	BC increae by 15K (5-1)	157.1%	\$ 15,400
02-115 Telephone	\$ 2,250	\$ 1,650	\$ 2,250	\$ 1,300	\$ 1,300		-42.2%	\$ (950)
02-150 Consumable Supplies	\$ 200	\$ 200	\$ 200	\$ 300	\$ 300		50.0%	\$ 100
02-301 Electricity	\$ 7,300	\$ 8,700	\$ 6,779	\$ 6,779	\$ 6,779		0.0%	\$ -
02-601 Equipment Purchases	\$ 1,250	\$ 1,250	\$ 1,365	\$ 1,400	\$ 1,400		2.6%	\$ 35
02-701 Vehicle Fuel	\$ 500	\$ 500	\$ 500	\$ 1,000	\$ 1,000		100.0%	\$ 500
02-815 Property Insurance	\$ 3,200	\$ 4,055	\$ 4,368	\$ 4,368	\$ 4,368		0.0%	\$ -
05-175 Movie Nights	\$ 750	\$ -	\$ -	\$ 1,250	\$ 1,250		#DIV/0!	\$ 1,250
05-910 Senior Fitness	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000		0.0%	\$ -
05-919 Basketball	\$ 3,000	\$ 3,500	\$ 5,075	\$ 5,075	\$ 5,075		0.0%	\$ -
05-928 Football	\$ 5,000	\$ 5,000	\$ 5,450	\$ 5,450	\$ 5,450		0.0%	\$ -
05-933 Halloween	\$ 1,500	\$ -	\$ -	\$ 1,400	\$ 1,400		#DIV/0!	\$ 1,400
05-943 Tickets	\$ -	\$ 6,715	\$ 6,715	\$ 6,715	\$ 6,715		0.0%	\$ -
05-944 Baseball/Softball	\$ 2,400	\$ 2,400	\$ 2,620	\$ 2,620	\$ 2,620		0.0%	\$ -
05-945 Senior Trips	\$ 7,500	\$ 7,500	\$ 8,175	\$ 8,175	\$ 8,175		0.0%	\$ -
05-947 Cheering	\$ -	\$ 500	\$ -	\$ -	\$ -		#DIV/0!	\$ -
05-948 Soccer	\$ 1,750	\$ 2,000	\$ 2,855	\$ 2,855	\$ 2,855		0.0%	\$ -
05-949 Comm Events Holiday Celebration	\$ 5,000	\$ 10,050	\$ 9,350	\$ 4,900	\$ 4,900		-47.6%	\$ (4,450)
05-950 Farmer's Market	\$ 500	\$ -	\$ -	\$ -	\$ -		#DIV/0!	\$ -
05-952 Discretionary Scholarship	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		0.0%	\$ -
05-953 Marketing	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500		0.0%	\$ -
05-958 Summer Track and Field	\$ -	\$ 500	\$ 1,500	\$ 1,500	\$ 1,500		0.0%	\$ -
05-959 Kent's Landing Uniforms	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250		0.0%	\$ -
05-961 Spring Celebration	\$ 1,000	\$ -	\$ -	\$ 900	\$ 900		#DIV/0!	\$ 900
05-962 Parent Dance (Father/Daughter Dance)	\$ 1,500	\$ -	\$ -	\$ 500	\$ 500		#DIV/0!	\$ 500
05-964 Community Clean Up	\$ 500	\$ -	\$ -	\$ 400	\$ 400		#DIV/0!	\$ 400
14-924 Program	\$ 15,500	\$ 12,500	\$ 13,625	\$ 13,625	\$ 13,625		0.0%	\$ -
	\$ 222,725	\$ 242,304	\$ 263,763	\$ 333,173	\$ 348,173		32.0%	\$ 84,410
88 COMM. GROUPS/EVENTS					Budget Committee Rec (6-0)	Select Board Recommendation		
17-462 Band Concerts	\$ 2,300	\$ 2,300	\$ 3,525	Move To TIF	Move To TIF		#VALUE!	#VALUE!
17-468 4th of July	\$ 5,000	\$ 5,000	\$ -	Move to TIF	Move to TIF		#VALUE!	#VALUE!
17-484 Muddy River Sno Seekers	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500		0.00%	\$ -
17-490 Crosswalk Comm Outreach	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500		0.00%	\$ -
17-494 American Legion Post 155	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		0.00%	\$ -
17-495 Historical Society	\$ 3,750	\$ 5,850	\$ 4,580	\$ 7,760	\$ 7,760		69.43%	\$ 3,180
17-496 Public Library	\$ 82,000	\$ 84,000	\$ 87,000	\$ 92,000	\$ 92,000		5.75%	\$ 5,000
17-497 Trickey Pond Environmental	\$ 500	\$ 2,500	\$ 2,500	\$ 1,500	\$ 1,500		-40.00%	\$ (1,000)
17-498 Naples Food Pantry	\$ 2,500	\$ 2,500	\$ 2,500	\$ 5,000	\$ 5,000		100.00%	\$ 2,500
17-499 Edes Falls Sewing Circle	\$ -	\$ 2,500	\$ 2,000	\$ 20,000	\$ 15,645		682.25%	\$ 13,645
	\$ 102,050	\$ 110,650	\$ 108,105	\$ 132,260	\$ 127,905		18.32%	\$ 19,800

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 PROPOSED	Budget Committee Recommendation	Select Board Recommendation	% CHANGE	\$\$ CHANGE
89 OUTSIDE AGENCIES					Budget Committee Rec (5-0-1)	Select Board Recommendation		
09-464 Maine Health Care at Home	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		0.0%	\$ -
09-466 Through These Doors	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300		0.0%	\$ -
09-470 Lakes Region Chamber	\$ 2,000	\$ 2,000	\$ 2,000	\$ 3,000	\$ 3,000		50.0%	\$ 1,000
09-474 Lake Region Television	\$ 33,000	\$ 33,000	\$ 35,000	\$ 35,000	\$ 35,000		0.0%	\$ -
09-478 Lakes Environment Association	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		0.0%	\$ -
09-484 Northern Light Home Care & Hospice	\$ 500	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000		0.0%	\$ -
09-486 Life flight Foundation	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000		0.0%	\$ -
09-488 PROP/Opportunity Alliance	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -		#DIV/0!	\$ -
09-490 Regional Transportation Program	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500		0.0%	\$ -
09-494 Senior Congregate Meal Site	\$ 4,200	\$ -	\$ 7,500	\$ -	\$ -		-100.0%	\$ (7,500)
09-496 Southern Maine Agency on Aging	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500		0.0%	\$ -
09-498 Tri-County Mental Health	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		0.0%	\$ -
09-501 Regional Bus Service (Lakes Region)	\$ 8,500	\$ 8,500	\$ 8,500	\$ 10,000	\$ 10,000		17.6%	\$ 1,500
09-502 MPBN	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100		0.0%	\$ -
09-503 Lake Region Senior Services	\$ 795	\$ 635	\$ 600	\$ -	\$ -		-100.0%	\$ (600)
09-504 Northern Light Health	\$ 500	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000		0.0%	\$ -
09-505 Sebago Lakes Chamber	\$ 350	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000		0.0%	\$ -
09-506 Union Church	\$ 2,000	\$ -	\$ -	\$ -	\$ -		#DIV/0!	\$ -
	\$ 76,245	\$ 73,535	\$ 79,000	\$ 73,400	\$ 73,400		-7.1%	\$ (5,600)
					Budget Committee Rec (No Vote Pend SRO)	Select Board Recommendation		
90 02-900 School/Education (Includes \$34,001 for SRO)	\$ 8,012,527	\$ 7,497,527	\$ 8,078,458	\$ 8,684,485	\$ 8,718,486		7.9%	\$ 640,028
02-920 County	\$ 551,243	\$ 600,434	\$ 730,416	\$ 788,581	\$ 788,581		8.0%	\$ 58,165
	\$ 8,563,770	\$ 8,097,961	\$ 8,808,874	\$ 9,473,066	\$ 9,507,067		7.9%	\$ 698,193

ESTIMATED REVENUES

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	NET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ANTICIPATED	CHANGE
4 Trust Funds							
250 Interest Income Chaplin	\$ 7,251	\$ 7,441	\$ 739	\$ 7,200	\$ 2,500	\$ 7,000	\$ 4,500
	\$ 7,251	\$ 7,441	\$ 739	\$ 7,200	\$ 2,500	\$ 7,000	\$ 4,500
							\$ -
							\$ -
5 Capital Reserve							
251 Chaplin Interest Income		\$ 1,031	\$ -	\$ 1,000	\$ -	\$ -	\$ -
		\$ 1,031	\$ -	\$ 1,000	\$ -	\$ -	\$ -
							\$ -
							\$ -
7 SPECIAL ENTERPRISE							
012 Fuel Assistance	\$ -	\$ 2,900	\$ (852)	\$ 750	\$ 1,000	\$ 1,000	\$ -
035 Info Center Brochure Sales	\$ -	\$ -	\$ 1,328	\$ -	\$ 1,200	\$ 1,200	\$ -
037 1074 Roosevelt Lease	\$ -	\$ 11,000	\$ 11,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
	\$ -	\$ 13,900	\$ 11,476	\$ 12,750	\$ 14,200	\$ 14,200	\$ -
							\$ -
							\$ -
8 TIF							
Use of TIF (TIF Projects)	\$ -	\$ -	\$ -	\$ -	\$ 251,602	\$ 779,929	\$ 528,327
	\$ -	\$ -	\$ -	\$ -	\$ 251,602	\$ 779,929	\$ 528,327
							\$ -
							\$ -
9 TAXES							
100 Tax Commitment	\$ 10,232,083	\$ 10,239,321	\$ 10,586,024	\$ 10,600,000	\$ 10,800,000	\$ 12,424,734	\$ 1,624,734
101 BETE	\$ 20,692	\$ 24,535	\$ 28,804	\$ 28,000	\$ 29,000	\$ 29,000	\$ -
102 Homestead	\$ 147,113	\$ 183,249	\$ 202,626	\$ 200,000	\$ 205,000	\$ 200,000	\$ (5,000)
105 Supplementals	\$ 3,715	\$ 25,403	\$ 21,223	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
110 Abatements	\$ (5,786)	\$ (3,508)	\$ -	\$ -	\$ -	\$ (5,000)	\$ (5,000)
715 Veterans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 10,397,818	\$ 10,469,000	\$ 10,838,677	\$ 10,848,000	\$ 11,054,000	\$ 12,668,734	\$ 1,614,734
							\$ -
							\$ -
10 ADMINISTRATION							
100 Clerks Fees	\$ 28,935	\$ 36,122	\$ 73,196	\$ 38,500	\$ 49,500	\$ 49,500	\$ -
110 CEO Fees	\$ 52,589	\$ 101,193	\$ 174,757	\$ 80,000	\$ 140,000	\$ 150,000	\$ 10,000
139 Tree Inspections	\$ 300	\$ 945	\$ 1,150	\$ 1,000	\$ 1,000	\$ 1,200	\$ 200
141 Impound Fees	\$ 400	\$ 150	\$ 100	\$ 150	\$ 250	\$ 250	\$ -
146 Business License	\$ -	\$ -	\$ 1,460	\$ 2,000	\$ 2,250	\$ 2,250	\$ -
150 Planning Board	\$ 350	\$ 5,479	\$ 17,309	\$ 6,000	\$ 12,000	\$ 10,000	\$ (2,000)
155 Appeals Board	\$ 4,050	\$ 728	\$ 560	\$ 1,000	\$ 560	\$ 750	\$ 190
180 Cemetery Lots	\$ 360	\$ 300	\$ 2,100	\$ -	\$ 1,200	\$ 1,200	\$ -
191 Room Rents	\$ 8,020	\$ 5,905	\$ 8,402	\$ 4,500	\$ 2,000	\$ 2,500	\$ 500
192 Post Office Rent	\$ 30,316	\$ 27,984	\$ 2,652	\$ 27,984	\$ 28,000	\$ 28,000	\$ -
200 Auto Excise	\$ 918,293	\$ 1,028,062	\$ 1,049,323	\$ 1,000,000	\$ 1,075,000	\$ 1,075,000	\$ -
210 Boat Excise	\$ 43,591	\$ 48,811	\$ 49,883	\$ 46,500	\$ 50,000	\$ 48,000	\$ (2,000)
250 Investment Income	\$ 50,038	\$ 6,423	\$ 9,558	\$ 5,000	\$ 9,000	\$ 180,000	\$ 171,000
251 Cash Over/Short	\$ 10,553	\$ 4,466	\$ (8,979)	\$ 6,000	\$ -	\$ -	\$ -
300 Lien Charges and Fees	\$ 12,899	\$ 11,042	\$ 13,362	\$ 12,000	\$ 14,000	\$ 14,000	\$ -
310 Interest on Taxes	\$ 31,924	\$ 34,862	\$ 65,988	\$ 38,000	\$ 50,000	\$ 35,000	\$ (15,000)
321 Fireworks Donations	\$ 1,400	\$ -	\$ 2,558	\$ -	\$ 2,500	\$ 2,500	\$ -
401 Broadband Grant	\$ -	\$ 10,000	\$ (1,276)	\$ -	\$ -	\$ -	\$ -
700 State Revenue Sharing	\$ 212,864	\$ 292,968	\$ 418,842	\$ 407,898	\$ 395,984	\$ 398,752	\$ 2,768

TIF Debt = \$345,337.00

710 DOT Local Roads (LRAP)	\$ 44,356	\$ 41,444	\$ 44,544	\$ 49,958	\$ 50,000	\$ 50,000	\$ -
715 Veterans	\$ 3,148	\$ 3,095	\$ 3,092	\$ 3,100	\$ 3,100	\$ 3,100	\$ -
716 Snowmobile	\$ -	\$ -	\$ 2,668	\$ -	\$ -	\$ 1,800	\$ 1,800
725 Tree Growth Penalty	\$ 87,072	\$ 34,213	\$ 52,664	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
735 State Park Fee Sharing	\$ -	\$ 7,240	\$ 7,252	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
815 Cable Franchise Fees	\$ 69,386	\$ 74,928	\$ 72,128	\$ 74,000	\$ 75,000	\$ 65,000	\$ (10,000)
991 Sale of Tax Acquired Property	\$ -	\$ -	\$ 229,856	\$ -	\$ 100,000	\$ -	\$ (100,000)
994 Insurance Reimbursements	\$ 1,302	\$ -	\$ 4,882	\$ -	\$ -	\$ 1,100	\$ 1,100
995 Abutters Notices	\$ 70	\$ 1,827	\$ 730	\$ -	\$ 800	\$ 800	\$ -
996 Driveway Permits	\$ -	\$ 50	\$ 475	\$ 250	\$ 250	\$ 400	\$ 150
999 Miscellaneous	\$ 959	\$ 2,807	\$ 3,293	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
	\$ 1,613,175	\$ 1,781,045	\$ 2,302,528	\$ 1,864,840	\$ 2,123,394	\$ 2,182,102	\$ 58,708
12 FEMA/MEMA							
012 FEMA/MEMA	\$ -	\$ 3,656	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 3,656	\$ -	\$ -	\$ -	\$ -	\$ -
19 GRANTS							
503 Grants II	\$ 1,248	\$ -	\$ 1,411	\$ -	\$ -	\$ -	\$ -
504 Boat Inspections	\$ 2,250	\$ 625	\$ 1,288	\$ 1,200	\$ 1,200	\$ 1,300	\$ 100
505 CDBG	\$ -	\$ 5,886	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 3,498	\$ 6,511	\$ 2,699	\$ 1,200	\$ 1,200	\$ 1,300	\$ 100
42 RESCUE							
615 Rescue	\$ 145,762	\$ 140,818	\$ 159,685	\$ 140,000	\$ 155,000	\$ 180,000	\$ 25,000
616 CPR	\$ -	\$ 1,892	\$ 174	\$ -	\$ 175	\$ 175	\$ -
	\$ 145,762	\$ 142,710	\$ 159,859	\$ 140,000	\$ 155,175	\$ 180,175	\$ 25,000
44 MARINE SAFETY							
601 Marine Violations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200
602 Mooring Fees	\$ 6,760	\$ 15,210	\$ 20,444	\$ 10,000	\$ 20,500	\$ 54,940	\$ 34,440
604 Marine Support Rental Fees	\$ -	\$ -	\$ -	\$ 14,000	\$ 16,000	\$ 16,000	\$ -
	\$ 6,760	\$ 15,210	\$ 20,444	\$ 24,000	\$ 36,500	\$ 71,140	\$ 34,640
47 ARPA							
001 ARPA	\$ -	\$ -	\$ 419,686	\$ 205,000	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 419,686	\$ 205,000	\$ -	\$ -	\$ -
80 RECREATION							
917 Amusement Tickets	\$ -	\$ -	\$ 8,531	\$ 7,000	\$ 7,000	\$ 7,000	\$ -
919 Basketball	\$ 2,019	\$ 35	\$ 4,565	\$ 4,200	\$ 4,700	\$ 4,700	\$ -
921 Dance/Cheer	\$ 100	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ -
924 Day Camp	\$ 14,114	\$ 42,471	\$ 58,097	\$ 45,000	\$ 56,000	\$ 56,000	\$ -
928 Football	\$ 1,725	\$ 1,110	\$ 3,230	\$ 3,500	\$ 3,500	\$ 3,000	\$ (500)
947 Soccer	\$ 4,888	\$ 428	\$ 3,665	\$ 4,000	\$ 4,250	\$ 4,250	\$ -
949 Fundraising Activities	\$ 994	\$ -	\$ 370	\$ -	\$ -	\$ -	\$ -
953 Pickleball	\$ 100	\$ 569	\$ 4,137	\$ 3,000	\$ 1,079	\$ 1,100	\$ 21
958 Baseball / Softball	\$ 495	\$ 2,590	\$ 6,380	\$ 2,500	\$ 6,000	\$ 6,000	\$ -
959 Adult Softball	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
960 Senior Trips	\$ 1,834	\$ 219	\$ 4,476	\$ 4,500	\$ 4,500	\$ 4,000	\$ (500)
962 Kents Landing	\$ 192	\$ 10,404	\$ 4,237	\$ 3,750	\$ 4,500	\$ 4,500	\$ -
968 Fitness	\$ 10,845	\$ 8,557	\$ 8,335	\$ 8,500	\$ 8,500	\$ 8,500	\$ -

970 Unanticipated	\$ 3,973	\$ 390	\$ 8,940	\$ -	\$ 5,000	\$ 1,000	\$ (4,000)
975 Restricted Donations	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 4,000	\$ 1,000
	\$ 41,279	\$ 66,773	\$ 114,963	\$ 85,950	\$ 108,279	\$ 104,300	\$ (3,979)
Totals	\$ 12,215,543	\$ 12,506,244	\$ 13,871,071	\$ 13,188,940	\$ 13,746,850	\$ 16,008,880	\$ 2,262,030

5 - CAPITAL RESERVES

\$727,177
(2023-24 Budget was \$844,877.00)

Proposed Amount	Account Number	
\$ 222,800	10-016	Fire EMS Vehicles Reserve
		Current balance \$0.00 (Repaid 205,028.87 to GF - Balance Due \$41,515.00)
\$ 20,000	10-031	Fire Station Building Reserve
		Current balance \$98,751
\$ 44,377	10-033	Maintenance Department Vehicle Reserve
		Current balance \$15,209
\$ 275,000	10-035	Paving and Road Repair Reserves (Increase to 275,000 - 4-1-2)
		Current Balance \$680,490.12
	\$ 212,500	Future Paving
	\$ 62,500	Road repairs, draining ditching
\$ 5,000	10-046	Rescue Equipment Reserve
		Current balance \$49,400.00
\$ 15,000	10-051	Compensated Absences Reserve
		Current balance \$30,738.46
\$ 10,000	10-063	SCBA Bottles / Air Packs Reserve
		Current balance \$27,482.88
\$ 10,000	10-064	Marine Safety Boat Replacement
		Current Balance \$74,906.00
	\$ 28,000	Boat Replacement
	\$ 14,200	Truck Replacement
		Move \$25,000 to 10-069 for ceiling and floor repairs
\$ 10,000	10-068	Communication Equipment / Digital
		Current Balance \$62,000
	\$ 7,500	Spillman Licenses with Cumberland County Dispatch
	\$ 12,000	Digital Radio upgrade (Fire Dept Fully funded through country grant. Harbor Master needs new radios x3)
	\$ 8,000	Two transceivers on the Radio tower require replacement (Back-up's are out of commission)
\$ 15,000	10-069	Town Buildings Repairs Reserve
		Current balance \$43,648.11
		New Cubicals, AV for New Town meeting hall "Old Gym", relocate Comp. Servers
	10-###	Causeway Bathroom Facility
		Current Balance \$25,000
		Additional Funding to be paid through TIF (Village District)
\$ 25,000	10-###	Cascade System - Fire Department (130-150K required to replace)
	\$ 25,000	Current Balance \$25,000
\$ -	10-###	Comprehensive Plan Update
		Current Balance \$95,000.00

\$	-	10-###	Personnel Expense Current Balance \$66,549.22
\$	75,000	10-###	Maintenance Department Equipment Current Balance \$0.00
\$	727,177		TOTAL

6 - CAPITAL IMPROVEMENT PROJECTS (BC: 4-1-1 / SB:

\$260,300
(2023-24 Budget was \$104,300.00)

Proposed Amount	Account Number	
\$ 30,000	11-219	Community Center Planning
	\$ 30,000	Land/Elevation survey
\$ 45,000	11-###	Singer Center Repairs COULD BE TIF
	\$ 20,000	Interior Panting
	\$ 25,000	Structural Repairs
\$ 5,000	11-###	Heat Pumps
	\$ 5,000	Install at ACO office BC Vote to remove 5,000 (3-3)
\$ 85,000	11-###	Parks And Land Use (\$85K - 7-0) NOT TIF
	\$ 20,000	Survey woods behind Ball fields for possible Soccer/Fox
	\$ 15,000	Design covered Multi-Sport Convered surface over Ice Rink Pad
	\$ 50,000	Create new multi-sport playing surface and erect pavilion over new pad (Reduced from 220K)
\$ 20,300	11-019	Cemetery Committee - Cemetery Improvements
	\$ 6,000	General Maintenance (Head Stone Repair, Painting, Signs)
	\$ 4,300	Fence repair on King Hill Rd. site
	\$ 10,000	Songo Locks fence replacement (Total cost \$22,100)
\$ -	11-###	New Potable Water Supply for Fire Station
	\$ 12,000	Purchase well pump, electrical and piping work to access well near salt shed
\$ 25,000	11-###	Ball Field Restrooms (**NEW. 7-0)
	\$ 25,000	Survey and plan for restrooms at ballfield
\$ 25,000	11-###	Open Spaces/Parks (**NEW 7-0)
	\$ 25,000	Identify, develop and maintain town parks and open spaces
\$ 25,000	11-###	Town Offices and Upkeep (**NEW 7-0)
	\$ 25,000	Make timely and necessary repairs and improvements to existing structures
\$ 260,300		TOTAL

8 - TIF FUNDED PROJECTS (BC: 5-1 / SB:

\$454,930
(2023-24 Budget was \$236,430.00)

Proposed Amount	Account Number		
\$ 643	01-201	FICA / Medicare	
	\$ 643	FICA/Medicare expenses for Information Attendant	
\$ 22,250	18-468	4th of July Expenses	Moved from Community Groups
	\$ 1,250	Sheriff's Department coverage (above contract)	
	\$ 16,000	Contracted service for fireworks (Firewooks \$14,500 for 2024)	\$10500.00 FY23/24
	\$ 5,000	Parade and activities expenses, causeway lights, banners, etc.	
\$ 6,000	17-462	Band Concerts	Moved from Community Grps.
	\$ 6,000	Summer weekend concert series on the Village Green	
		Funding request for 2023-24 = \$3,525	
\$ 2,200	18-810	Causeway Town Dock Addition	
	\$ 1,400	Town doc repairs/parts/movement	
	\$ 800	Diver services	
\$ 48,000	18-811	Causeway Maintenance and Improvements (Added 10K, 5-0-2)	
	\$ 17,000	Contracted services for electrical and irrigation systems maintenance/repairs	\$12000.00 FY23/24
	\$ 20,000	Causeway Banners/Holiday Decorations	\$6000.00 FY23/34
	\$ 1,000	Binocular Viewing Machines	
	\$ 10,000	Sign purchase, repair, replacement	
\$ 9,830	18-812	Information Center	
	\$ 8,400	Attendant's wages - \$16.80/hr. for 500 hours (11 weeks summer + 60 hours winter)	
	\$ 555	General Supplies	
	\$ 383	Risk Management	
	\$ 372	Membership with MTS (Maine Tourist Assoc)	
	\$ 120	MDOT Directional Sign Fee	
	\$ 1,800	IT Refresh (Computer is 6 Years old)	New of FY 24/25
\$ 25,475	18-813	Causeway Mowing and Cleaning	
	\$ 25,475	Contracted services for landscaping, mowing, cleaning and trash removal	
\$ 47,532	18-817	Law Enforcement Coverage - Memorial-Labor Days	
	\$ 37,532	Contracted service for patrol 40 hours per week from Mid-June to Labor Day	
	\$ 10,000	Contracted servcie for a shared Game Warden with Harrison - June through August	
\$ 75,000	18-818	Economic Development / Planner Services	
	\$ 75,000	Contracted Services for Development Review and Planning	
\$ 10,000	18-###	Boat Launch Survey for possible redesign	
	\$ 10,000	Dredging of Kent's Landing Boat Launch (to reimburse Causeway Improvements Reserve)	
\$ 125,000	18-824	Village Green Improvements	
	\$ 125,000	Improve Village Green Drainage, Landscape redesign, Signage, Irrigation	
\$ 23,000	18-820	Replace LED Sign (Public Notice / Supports Public Safety)	
	\$ 23,000	Improve Village Green Drainage, Landscape redesign, Signage, Irrigation	
\$ -	18-821	Parking & Sidewalk Development	
	\$ -	Develop parking area on Begin Peroperty frontage and Build sidewalk to Lambs Mill	
	\$ 25,000	Lot survey and parking plan (Increase from \$7,500. 6-1)	
		BC Removed 25,000 voted 6-0)	
\$ 25,000	18-xxx	Causeway Parking and Public Restroom	
	\$ 25,000	Research land purchase or lease to support Causeway Parking and Public Restroom (Redused to 25K, 6-1)	

\$	-	18-xxx	302/11 Intersection improvements (**NEW, 6-1)
	\$ 300,000		Research land purchase or lease to support Causeway Parking and Public Restroom (Redused to 25K, 6-1) BC Removed 300,000 voted 5-1)
\$	10,000	18-xxx	Playground and Basketball Court Maint (**NEW, 6-1)
	\$ 10,000		Improvement and upkeep of existing Playground and Basketball court (**NEW, 6-1)
\$	25,000	18-xxx	Kent's Landing and Survey(**NEW, 6-1)
	\$ 25,000		Survey and plan for improvements to Kent's landing Facilities and Parking
\$	454,930		TOTAL

09 - ASSESSING (BC: 6-0 / SB:

\$91,570
(2023-24 Budget was \$83,570)

Proposed Amount	Account Number	
\$ 70	02-551	Membership Dues
	\$ 70	Maine Association of Assessing Officers
\$ 91,500	03-315	Assessing and Mapping
	\$ 60,000	Contracted service for real property assessment (Previous year \$53,500, first change in 3 yrs)
	\$ 31,500	Contracted service for personal property assessment (Up 5% from last year)
\$ 91,570		TOTAL

10.1-ADMIN (BC: 4-2 / SB:

\$521,409

(2023-24 Combined Admin and Clerk Budget was \$693,654.00)

Proposed Amount	Account Number				COLA 3.7%
\$ 263,402	01-101	Salaries			
\$ 147,463	Exec				
	\$ 105,000	Town Manager	(Contractual) Effective Oct 10 2024	S	
	\$ 42,463	Asst to Town Manager	26 (1560 hrs (30 hrs/wk))	H + 1%	\$ 27.22
\$ 115,939	Finance				
	\$ 64,189	Finance Director	29.2 (2080 hrs [40 hrs/wk])	S + 2%	\$ 30.86
	\$ 51,750	Deputy Finance Director	24 (2080 hrs [40 hrs/wk])	H	\$ 24.88
\$ 20,150	01-201	FICA/Medicare			
	\$ 8,033	Town Manager			
	\$ 3,248	Asst to Town Manager			
	\$ 4,910	Finance Director			
	\$ 3,959	Deputy Finance Director			
\$ 55,616	01-202	Health Insurance			
	\$ 44,616	Harvard Pilgrim 3 - Family, 1-Individual			
	\$ 11,000	Group Dynamic - HRA			
\$ 5,483	01-203	Dental and Life Insurance			
	\$ 800	Life, AD&D x 3EEs @ \$71.94 / mth			
	\$ 1,616	Disability Ins. X 4EEs @ \$179.60 / mth			
	\$ 3,067	Dental x 4 EEs @ \$340.76/ mth			
\$ 325	01-204	Unemployment			
	\$ 325	Insurance to cover employees who become unemployed			
\$ 426	01-205	Worker's Compensation			
	\$ 426	Payments to MMA for Worker's Compensation (Going through MMA audit now, Number will char			
\$ 3,209	01-206	Retirement			
	\$ -	Town Manager	Contractual (5%) Not Participating		
	\$ -	Asst. to the Town Manager	Not Participating		
	\$ 3,209	Finance Director	5% wages		
\$ 51,150	02-035	Computer Services / Contracts			
	\$ 19,600	Harris Computers (Trio) (Transition to Trio Web with Code Enforcement)			\$18,384 Previous year
	\$ 24,000	Woodbrey Consulting (IT) - Shift to Contract Service (not Pay as you Go)			\$12,000 Previous year
	\$ 2,995	GovOffice (website host)			\$2,710 Previous year
	\$ 255	Maine Hosting Solutions (web address)			
	\$ 200	Hostway Corporation (Gmail addresses)			
	\$ 4,100	Software Licenses (Antivirus, Microsoft, Adobe, Zoom, Canva , etc)			\$3,758 Previous year
\$ 2,000	02-036	Computer Upgrades			
	\$ 2,000	Computers and coponents replacements			\$2,000 Previous year
\$ 1,000	02-050	Advertising			
	\$ 1,000	Public notification of meetings, hearings, elections, and office closures			
\$ 18,000	02-060	Auditor			
	\$ 18,000	Contracted service for conducting the municipal audit			\$10,500 Previous Year

\$	1,000	02-075	Seminars and Training	
	\$	1,000	Trainings, certifications, and meeting fees for administrative staff	\$3,000 Previous year
\$	3,100	02-115	Telephones	
	\$	2,700	Cell / Internet reimbursement for Department Heads and Principle Assistants	\$600 Previous year
	\$	400	Phone and Inet in Historical Society Building	\$1600 Previous year
\$	15,000	02-140	Legal Expenses	
	\$	15,000	Legal service expenses with the contracted firm of Drummond and Woodsum Intend to use more for Ordinance review / Foreclosures	\$25,000 Previous year
\$	3,000	02-150	Consumable Supplies	
	\$	3,000	Consumable supplies for the Town Office including paper, toner, office supplies, cleaning supplies, etc. Various	\$10,500 Previous year
\$	2,000	02-153	Non Consumable Supplies	
	\$	2,000	Items likely to be kept in inventory and used on a regular basis. Items change yearly but may include office chairs, tables, state surplus items, keyboards, monitors, surge protectors, battery back up for computers etc.	
\$	6,000	02-169	Equipment Rentals	
	\$	6,000	Copier annual lease fees	
\$	-	02-250	Bank Fees	
			Banking fees associated with the Town's various bank accounts.	
\$	8,663	02-301	Electricity	
	\$	8,663	Electricity for the municipal building	
\$	6,281	02-350	Fuel Oil	
	\$	6,281	Heating fuel (propane) for the municipal buildings (\$1.9475 up from \$1.5975) Estimated usage = 3,225 gallons	
\$	16,269	02-551	Membership Dues	
	\$	7,308	Maine Municipal Association Membership	
	\$	608	International City and County Managers Association	
	\$	8,243	Greater Portland Council of Governments (\$2.10/capita)	
	\$	110	State of Maine	
\$	500	02-610	Condolences	
	\$	500	Arrangements purchased for funerals, sickness/surgeries/hospitalizations of staff, B&Cs	
\$	250	02-661	Publications	
	\$	250	Subscriptions to local news paper access	
\$	750	02-701	Vehicle Fuel	
	\$	750	Fuel for the municipally owned vehicle used by staff and reimbursement for use of personal vehicles	

\$	29,654	02-812	Insurance	
	\$	28,329	Property, Crime, Auto, General Liability, Public Officials and Management Liability and Excess Liability policy for administration coverage.	
	\$	1,325	Coverages for Historical Society building	
\$	2,000	02-850	Postage	
	\$	2,000	Postage Increase in Mailers associated with voting & property notices	\$13,000 Previous Year
\$	4,000	02-901	Printing	
	\$	4,000	Includes printing of tax bills, town reports, town meeting documents, reminder post cards, public notice post cards	\$14,500 Previous year
\$	680	02-957	Cleaning Contract	
	\$	680	Annual carpet cleanings by contractor	
\$	1,500	02-958	Employee Appreciation	
	\$	1,500	Covers the cost for employee appreciation, holiday party and 100 days of summer kick off	\$1,250 Previous Year
\$	521,409		TOTAL	

10.3-CLERK / TAX COLLECTOR (BC: 4-2 / SB:

\$405,201

(2023-24 Combined Admin and Clerk Budget was \$693,654.00)

Proposed Amount	Account Number				COLA 3.7%	
\$ 220,728	01-101	Salaries				
Comp Catchup	\$ 72,986	Town Clerk/TaxCollector	26.25	(2080 hrs [40 hrs/wk]) +12K/m Stipe	H + 8%	\$ 29.32
Expanded Dute	\$ 51,522	Deputy Clerk/Voter Asst	23	(2080 hrs [40 hrs/wk])	H + 4%	\$ 24.77
New Duties	\$ 48,776	Deputy Clerk/GA	22.5	(2080 hrs [40 hrs/wk])	H + .5%	\$ 23.45
	\$ 47,445	Deputy Clerk	22	(2080 hrs [40 hrs/wk])	H	\$ 22.81
\$ 16,886	01-201	FICA/Medicare				
	\$ 5,583	Town Clerk/Tax Collector				
	\$ 3,941	Deuty Clerk/Voter Asst				
	\$ 3,731	Deputy Clerk (1)				
	\$ 3,630	Deputy Clerk (2)				
\$ 55,616	01-202	Health Insurance				
	\$ 44,616	Harvard Pilgrim 3 - Family, 1 - Individual				
	\$ 11,000	Group Dynamic - HRA				
\$ 5,483	01-203	Dental and Life Insurance				
	\$ 800	Life, AD&D x 4EEs @ \$95.92/ mth				
	\$ 1,616	Disability Ins. X 4EEs @ \$179.60 / mth				
	\$ 3,067	Dental x 4 EEs @ \$340.76/ mth				
\$ 325	01-204	Unemployment				
	\$ 325	Insurance to cover employees who become unemployed				
\$ 426	01-205	Worker's Compensation				
	\$ 426	Payments to MMA for Worker's Compensation (Going through MMA audit now, Number will char				
\$ 8,598	01-206	Retirement				
	\$ 3,649	Town Clerk/Tax Collector		5% wages		
	\$ 2,576	Deputy Clerk/Voter Asst		5% wages		
	\$ 2,372	Assistant Clerk		5% wages		
\$ 1,000	02-036	Computer Upgrades				
	\$ 1,000	Computers and coponents replacements			\$2,000 Previous year	
\$ 1,750	02-050	Advertising				
	\$ 1,750	Public notification of meetings, hearings, elections, and office closures				
\$ 3,000	02-075	Seminars and Training				
	\$ 3,000	Trainings, certifications, and meeting fees for administrative staff			\$3,000 Previous year	
\$ 10,775	02-115	Telephones				
	\$ 9,875	Town office land lines, internet, phone system annual maintenance/repairs			\$10,175 Previous year	
	\$ 900	Cell / Internet reimbursement for Department Heads and Principle Assistants			\$600 Previous year	
\$ 20,000	02-140	Legal Expenses				
	\$ 20,000	Legal service expenses with the contracted firm of Drummond and Woodsum			\$25,000 Previous year	
		Intend to use more for Ordinance review / Foreclosures				

\$	9,000	02-150	Consumable Supplies	
	\$	9,000	Consumable supplies for the Town Office including paper, toner, office supplies, cleaning supplies, etc. Various	\$10,500 Previous year
\$	12,000	02-152	Town Meetings and Elections	
	\$	12,000	Election staff pay (\$14.15/pp x 12 hr. day x 6ppl), ballot purchasing and ballot tabulator programming. Other costs associated with elections (budget for three elections) Minimum wage went up	\$4,500 Previous Year
	\$	-	Voting booth purchase	1x Elections and 1xTown meeting 1x School Budget
\$	1,000	02-153	Non Consumable Supplies	
	\$	1,000	Items likely to be kept in inventory and used on a regular basis. Items change yearly but may include office chairs, tables, state surplus items, keyboards, monitors, surge protectors, battery back up for computers etc.	
\$	-	02-165	Equipment Maintenance	
	\$	-	Includes service maintenance for copier, town office equipment like alarm systems, specialized items, generator, heating system, etc.	
\$	1,200	02-169	Equipment Rentals	
	\$	1,200	Postage meter annual lease fee	
\$	415	02-551	Membership Dues	
	\$	90	Maine Tax Collectors and Treasurers Association	
	\$	75	Maine Town and City Clerks Association	
	\$	180	Maine Town City and County Managers Association	
	\$	70	Maine Welfare Director's Association	
\$	2,000	02-701	Vehicle Fuel	
	\$	2,000	Fuel for the municipally owned vehicle used by staff and reimbursement for use of personal vehicles	
\$	14,000	02-850	Postage	
	\$	14,000	Postage Increase in Mailers associated with voting & property notices	\$13,000 Previous Year
\$	12,000	02-901	Printing	
	\$	12,000	Includes printing of tax bills, town reports, town meeting documents, reminder post cards, public notice post cards	\$14,500 Previous year
\$	8,000	02-950	Registry, Records and Discharges	
	\$	8,000	Required filings at the Cumberland County Registry of Deeds	\$7,750 Previous year
\$	1,000	02-958	Employee Appreciation	
	\$	1,000	Covers the cost for employee appreciation, holiday party and 100 days of summer kick off	\$1,250 Previous Year
\$	405,201		TOTAL	

11 - BOARDS AND COMMITTEES (BC: 6-0 / SB:

\$19,506
(2023-24 Budget was \$18,506)

Proposed Amount	Account Number	
\$ 15,500	01-101	Salaries \$3,500 stipend for Selectboard Chair, \$3,000 each for each Selectman
\$ 1,186	01-201	FICA/Medicare
\$ 300	02-036	Computers Upgrades and Repairs
\$ 500	02-075	Seminars and Trainings Trainings related to board or committee membership
\$ 500	02-150	Consumable Supplies Office supplies and photo copying expenses
\$ 520	02-551	Membership Dues Selectboard membership fee to the Maine Municipal association
\$ 1,000	02-XXX	Volunteer Appreciation (NEW) Supports meeting refreshments in appreciation for time volunteered (7-1-0)
\$ 19,506	TOTAL	

15 - CODE ENFORCEMENT & PLANNING (BC: 5-1 /

\$275,098
(2022-23 Budget was \$221,130.00)

Proposed Amount	Account Number				COLA 3.7	
\$ 187,192	01-101	Salaries				
	\$ 70,525	Director Enforcement / CI	\$37.37	(1820 hrs [35 hrs/wk])	S	\$38.75
	\$ 48,235	Administrative Assistant	\$21.53	(2080 hrs [40 hrs/wk])	H+4%	\$23.19
	\$ 68,432	Assistant CEO	\$31.73	(2080 hrs [40 hrs/wk])	H	\$32.90
\$ 14,320	01-201	FICA/Medicare				
	\$ 5,395	Code Enforcement Officer				
	\$ 3,690	Assistant CEO/Assessor				
	\$ 5,235	Part Time CEO				
\$ 49,000	01-202	Health Insurance				
	\$ 39,000	Harvard Pilgrim (1 - Individual Plan, 2- Family)				
	\$ 10,000	Group Dynamic - HRA				
\$ 3,931	01-203	Dental and Life Insurance				
	\$ 449	Life, AD&D x 3 EE @ \$18.89 / MTh				
	\$ 1,439	Disability Ins. X 3 EE @ \$180.12 / MTh				
	\$ 2,043	Dental x 3 EE @ \$255.60/ MTh				
\$ 600	01-204	Unemployment				
	\$ 600	Insurance to cover employees who become unemployed and may be eligible for payments				
\$ 2,235	01-205	Worker's Compensation				
	\$ 2,235	Payments to MMA for Worker's Compensation (Audit in progress with MMA, will likely go up)				
\$ 9,360	01-206	Retirement				
	\$ 3,526	Director Code Enforcement / CEO		5% wages		
	\$ 2,412	Assistant CEO/Assessor		5% wages		
	\$ 3,422	Code Enforcement Officer		5% wages		
\$ 1,400	02-035	Computer Services / Contracts				
	\$ 1,250	Woodbrey Consulting (IT) - On demand IT Services with private contractors				
	\$ 150	Zoom Account				
\$ 800	02-036	Computer Upgrades				
	\$ 800	Office computers/component upgrades and replacements				
\$ -	02-050	Advertising				
	\$ -	Public notification of all meetings and hearings				
\$ 2,000	02-075	Seminars and Training				
	\$ 2,000	Trainings, certifications, and meeting fees for administrative staff			\$1,200 Previous Year	

\$ 900	02-115	Telephones	
	\$ 900	Cell and Internet reimbursement	\$600 Previous Year
\$ 1,000	02-150	Consumable Supplies	
	\$ 1,000	Consumable supplies for the Town Office including paper, toner, office supplies, cleaning supplies, etc. Various departments use miscellaneous office supplies purchased through this account.	\$1,500 Previous Year
\$ 1,000	02-153	Non Consumable Supplies	
	\$ 1,000	Items likely to be kept in inventory and used on a regular basis. Items change yearly but may include office chairs, tables, state surplus items, keyboards, monitors, surge protectors, battery back up for computers etc.	\$1,000 Previous Year
\$ 360	02-551	Membership Dues	
	\$ 360	Maine Building Officials and Inspectors Association	
\$ 1,000	02-701	Vehicle Fuel	
	\$ 1,000	Fuel for the municipal vehicle and reimbursement for use of personal vehicles	
\$ -	02-850	Postage	
	\$ -	Committee packet delivery, enforcement mail, public notice post cards	
\$ -	02-901	Printing	
	\$ -	Public notice post cards	
\$ 275,098		TOTAL	

18 - TIF DEBT SERVICE (with new BONDS) (BC: 6-0 / SB:

\$345,337
(2023-24 Budget was \$106,813.00)

Proposed Amount	Account Number		
\$ 95,079		Intersection Improvements 302 and 35	Retires November 2034
\$ 76,085	18-819	Principal	
\$ 18,993	18-820	Interest	
		<i>15 Year bond borrowing \$1M @ 2.59%</i>	
\$ 73,399		Water Tanks	Retires March 2033
\$ 47,867	##-###	Principal	
\$ 25,532	##-###	Interest	
		<i>10 Year bond borrowing \$270,000 @ 4.5%</i>	
\$ 176,859		Paving/Marine Safety Bldg Roof/Salt Shed Repairs/Crossing Signals	
\$ 124,390	02-###	Principal	
\$ 52,469	02-###	Interest	
		<i>10 Year bond borrowing \$1,243,902 @ 4.52%</i>	
\$ 345,337		TOTAL	

Intersection 302/35				
	Principal	Interest		Annual Pmt.
9/1/23	\$ -	\$ 10,445.15	Int. Only	
3/1/24	\$ 66,666.67	\$ 10,331.62	Prin. + Int.	\$ 87,443.44
9/1/24	\$ -	\$ 9,574.72	Int. Only	
3/1/25	\$ 76,085.28	\$ 9,418.61	Prin. + Int.	\$ 95,078.61
9/1/25	\$ -	\$ 8,704.29	Int. Only	
3/1/26	\$ 75,230.04	\$ 8,562.37	Prin. + Int.	\$ 92,496.70
9/1/26	\$ -	\$ 7,833.85	Int. Only	
3/1/27	\$ 74,372.79	\$ 7,706.12	Prin. + Int.	\$ 89,912.76
9/1/27	\$ -	\$ 6,963.42	Int. Only	
3/1/28	\$ 73,554.40	\$ 6,887.73	Prin. + Int.	\$ 87,405.55
9/1/28	\$ -	\$ 6,092.99	Int. Only	
3/1/29	\$ 72,660.32	\$ 5,993.65	Prin. + Int.	\$ 84,746.96
9/1/29	\$ -	\$ 5,222.56	Int. Only	
3/1/30	\$ 71,804.08	\$ 5,137.41	Prin. + Int.	\$ 82,164.05
9/1/30	\$ -	\$ 4,352.13	Int. Only	
3/1/31	\$ 70,947.84	\$ 4,281.17	Prin. + Int.	\$ 79,581.14
9/1/31	\$ -	\$ 3,481.70	Int. Only	
3/1/32	\$ 70,110.53	\$ 3,443.86	Prin. + Int.	\$ 77,036.09
9/1/32	\$ -	\$ 2,611.27	Int. Only	
3/1/33	\$ 69,235.37	\$ 2,568.70	Prin. + Int.	\$ 74,415.34
9/1/33	\$ -	\$ 1,740.84	Int. Only	
3/1/34	\$ 68,379.13	\$ 1,712.46	Prin. + Int.	\$ 71,832.43
9/1/34	\$ -	\$ 870.42	Int. Only	
3/1/35	\$ 67,521.84	\$ 856.22	Prin. + Int.	\$ 69,248.48
	\$ 856,568.29	\$ 134,793.26		\$ 991,361.55

Water Tank				
	Principal	Interest		Annual Pmt.
5/1/24		\$ 13,276.89	Int. Only	\$ 13,276.89
11/1/24	\$ 47,867.00	\$ 13,276.89	Prin. + Int.	
5/1/25		\$ 12,254.93	Int. Only	\$ 73,398.82
11/1/25	\$ 49,912.00	\$ 12,254.93	Prin. + Int.	
5/1/26		\$ 11,171.84	Int. Only	\$ 73,338.77
11/1/26	\$ 52,077.00	\$ 11,171.84	Prin. + Int.	
5/1/27		\$ 10,031.35	Int. Only	\$ 73,280.19
11/1/27	\$ 54,358.00	\$ 10,031.35	Prin. + Int.	
5/1/28		\$ 8,830.04	Int. Only	\$ 73,219.39
11/1/28	\$ 56,762.00	\$ 8,830.04	Prin. + Int.	
5/1/29		\$ 7,555.73	Int. Only	\$ 73,147.77
11/1/29	\$ 59,309.00	\$ 7,555.73	Prin. + Int.	
5/1/30		\$ 6,209.42	Int. Only	\$ 73,074.15
11/1/30	\$ 62,002.00	\$ 6,209.42	Prin. + Int.	
5/1/31		\$ 4,789.57	Int. Only	\$ 73,000.99
11/1/31	\$ 64,842.00	\$ 4,789.57	Prin. + Int.	
5/1/32		\$ 3,291.72	Int. Only	\$ 72,923.29
11/1/32	\$ 67,838.00	\$ 3,291.72	Prin. + Int.	
5/1/33		\$ 1,694.14	Int. Only	\$ 72,823.86
11/1/33	\$ 71,033.00	\$ 1,694.14	Prin. + Int.	\$ 72,727.14
	\$ 586,000.00	\$ 158,211.26		\$ 744,211.26

Paving/Marine Safety Bldg Roof/Salt Shed Repairs/Crossing Signals				
	Principal	Interest		Annual Pmt.
5/1/24		\$ 28,062.44	Int. Only	\$ 28,062.44
11/1/24	\$ 124,390.20	\$ 28,062.44	Prin. + Int.	
5/1/25		\$ 25,406.71	Int. Only	\$ 177,859.35
11/1/25	\$ 124,390.20	\$ 25,406.71	Prin. + Int.	
5/1/26		\$ 22,707.44	Int. Only	\$ 172,504.35
11/1/26	\$ 124,390.20	\$ 22,707.44	Prin. + Int.	
5/1/27		\$ 19,983.29	Int. Only	\$ 167,080.93
11/1/27	\$ 124,390.20	\$ 19,983.29	Prin. + Int.	
5/1/28		\$ 17,234.27	Int. Only	\$ 161,607.76
11/1/28	\$ 124,390.20	\$ 17,234.27	Prin. + Int.	
5/1/29		\$ 14,441.71	Int. Only	\$ 156,066.18
11/1/29	\$ 124,390.20	\$ 14,441.71	Prin. + Int.	
5/1/30		\$ 11,618.05	Int. Only	\$ 150,449.96
11/1/30	\$ 124,390.20	\$ 11,618.05	Prin. + Int.	
5/1/31		\$ 8,769.51	Int. Only	\$ 144,777.76
11/1/31	\$ 124,390.20	\$ 8,769.51	Prin. + Int.	
5/1/32		\$ 5,896.10	Int. Only	\$ 139,055.81
11/1/32	\$ 124,390.20	\$ 5,896.10	Prin. + Int.	
5/1/33		\$ 2,966.71	Int. Only	\$ 133,253.01
11/1/33	\$ 124,390.20	\$ 2,966.71	Prin. + Int.	\$ 127,356.91
	\$ 1,243,902.00	\$ 314,172.46		\$ 1,558,074.46

20 - TOWN MAINTENANCE (BC: 3-2-1 / SB:)

\$507,390
(2023-24 Budget was \$451,881)

Proposed Amount	Account Number	
\$ 211,691	01-101	Salaries
	\$ 68,254	Maintenance Director (2080 hrs. @ \$29.93) + Stipend \$1,200 Cemetery & \$4,800 Dep. Road Commissior
	\$ 51,771	Laborer - FT (2080 hrs. @ \$24.89)
	\$ 47,986	Laborer - FT (2080 hrs. @ \$23.07)
	\$ 43,680	Laborer - FT (2080 hrs. @ \$21.00) (Previously P/T Position)
\$ 6,300	01-108	Overtime
	\$ 6,300	Unanticipated hours above regular work week hours (Approx. 175 hours)
\$ 16,194	01-201	FICA/Medicare
	\$ 5,221	Director
	\$ 3,960	Laborer - FT
	\$ 3,671	Laborer - FT
	\$ 3,342	Custodian Laborer - FT
\$ 51,960	01-202	Health Insurance
	\$ 39,960	Harvard Pilgrim, 2 - Family
	\$ 12,000	Group Dynamic - HRA
\$ 5,659	01-203	Dental/Life/Disability
	\$ 912	Life, AD&D x 4 EE \$95.92 / MTh
	\$ 1,680	Disability Ins. x e EE @ \$140.00 / MTh
	\$ 3,067	Dental x 4 EE @ \$340.80/ MTh
\$ 720	01-204	Unemployment
	\$ 720	Insurance to cover employees who become unemployed and may be eligible for payments
\$ 3,688	01-205	Worker's Compensation
	\$ 3,688	Payments to MMA for Worker's Compensation
\$ 10,585	01-206	Retirement (Up to 5% matching)
	\$ 3,413	Director
	\$ 2,589	Laborer - FT
	\$ 2,399	Laborer - FT
	\$ 2,184	Laborer - FT
\$ 53,300	02-018	Grounds Maintenance
	\$ 1,000	Equipment and Repairs to lawn mowers, blades, trimmers, hand tools and all other groundskeeping
	\$ 1,500	Flowers, shrubs, mulch, weeding, etc.
	\$ 1,300	Vegetation Control Village Green
	\$ 1,250	Tick Control - playgrounds
	\$ 1,000	Trail Maintenance at Trickey Pond Boat Launch (Parks & Land Use Funds)
	\$ 47,250	Cemetery Contract

\$	500	02-036	Computer Upgrades / Repairs
	\$	500	Computer replacements / upgrade, IT Services
\$	1,000	02-038	Playground Maintenance
	\$	1,000	Equipment repairs and replacements
\$	1,000	02-040	Unanticipated Expense
	\$	1,000	Anything that might come up that wasn't specifically earmarked in this budget
\$	1,000	02-075	Seminars and Training
	\$	1,000	Training and travel expenses related continuing education
\$	2,000	02-081	Recreational Fields Maintenance
	\$	2,000	Repairs to out buildings, fencing, dugouts, spectator seating
\$	3,550	02-085	Singer Center Maintenance
	\$	1,250	Alarm monitoring, fire extinguisher, hood inspections
	\$	1,000	Heating system cleanings
	\$	700	Sprinkler System Inspections
	\$	600	Carpet Cleaning
\$	6,800	02-086	Kent's Landing
	\$	2,000	General repairs to the bathhouse, fencing, attendant shack
	\$	2,000	Dock repairs
	\$	2,800	Internet
\$	4,400	02-092	Pest Control
	\$	4,400	Pest Control for Village Green buildings
\$	2,040	02-115	Telephone
	\$	300	Singer Center phone alarm line
	\$	780	District Three phone/Internet
	\$	960	Cell phone Provided by town / Internet stipendfor Maintenance Director
\$	6,800	02-150	Consumable Supplies
	\$	1,500	Causeway American Flag (Summer Flag 20x38, Winter Flag 15x20)
	\$	1,500	Route 302 flags x 50, replacement poles
	\$	800	Nuts, bolts, small hand tools, cleaning chemicals
	\$	500	Toilet paper, paper towels, cleaning supplies, light bulbs
	\$	2,500	Custodial Supplies (soaps, waxes, brooms, mop heads, bathroom cleaners, etc....)
\$	3,300	02-165	Equipment Maintenance
	\$	2,000	Oil changes for tractor, belts, batteries, tires and other wear and tear repairs
	\$	1,300	Plow, sander, and implement repairs
\$	5,000	02-169	Equipment Rental
	\$	5,000	Rental equipment needed for unanticipated work and projects undertaken in house- historically have rented a loader, man lift, lull fork lift, mini-excavator, backhoe, heated pressure washer, roadside mower, light tower, scaffolding, etc.

\$	7,666	02-301	Electricity
	\$	608	Half of District Three
	\$	1,205	Singer Center
	\$	739	Museum
	\$	627	Traffic signal
	\$	1,342	Causeway
	\$	2,940	Causeway Street Lights
	\$	206	Causeway Flag Pole
\$	9,800	02-350	Heating Fuel
	\$	4,000	District Three
	\$	2,500	Singer Center
	\$	3,300	Museum
\$	18,065	02-401	Building Maintenance
	\$	800	Fire Alarm monitoring and sprinkler inspection for museum
	\$	1,250	Sprinkler System - 5 year inspection plus additional sprinkler heads
	\$	300	Fire Alarm monitoring and inspection for Post Office
	\$	650	Fire/Burglar Alarm monitoring and inspection for Town Office
	\$	2,500	Heating unit cleanings and repairs - Museum, Town Office, District Three
	\$	6,500	General maintenance/repairs (floor maintenance, snow treatments, etc.)
	\$	1,500	Generator Maintenance Contract
	\$	2,000	Septic system pumping
	\$	65	State of Maine Drinking Water Fee
	\$	2,500	Contractor Services for Town Office repairs (Electrician, Plumbing, HVAC)
\$	19,600	02-404	Port-a-potty
	\$	8,400	Three units at Kent's Landing / one at Long Lake Marina - summer (\$350 month / two cleanings week)
	\$	4,200	Two units at Plummer Field - summer
	\$	2,100	One unit at Plummer Field - winter
	\$	2,100	One unit at Town Office playground - summer
	\$	700	One unit at Songo School field - fall
	\$	2,100	One unit at Kent's Landing - winter
\$	3,400	02-423	Vehicle Maintenance
	\$	1,200	Oil changes for maintenance vehicle, belts, batteries, wipers and other wear and tear repairs
	\$	200	Oil changes for municipal vehicle, belts, batteries, wipers and other wear and tear repairs
	\$	2,000	Unanticipated vehicle repairs
\$	2,000	02-430	Uniforms
	\$	2,000	Apparel for working conditions and safety requirements
\$	25,682	02-700	Street Lights
	\$	20,265	Leasing of CMP owned street lighting
	\$	5,417	Causeway Outlets / Street Lights / Sidewalk Lights
\$	14,250	02-701	Vehicle Fuel
	\$	12,000	Maintenance vehicle
	\$	1,500	Municipal vehicle
	\$	750	Reimbursement for personal use of vehicles
\$	2,440	02-812	Insurance

\$ 2,440 Property, Crime, Auto, General Liability, Public Officials and Management Liability and Excess Liability

\$ 7,000 02-820 Waste

\$ 7,000 Pine Tree Waste - Dumpsters

\$ 507,390 TOTAL

21 - GENERAL ASSISTANCE (BC: 6-0 / SB:

\$10,000
(2022-23 Budget was \$10,000)

Proposed Amount	Account Number	
\$ 10,000	02-190	General Assistance State of Maine reimburses Naples for 70% of all assistance granted. Working to transfer GA management to County for \$10K per year
\$ 10,000		TOTAL

30 - SANITATION (BC: 6-0 /

\$669,217
(2023-24 Budget was \$657,318)

Proposed Amount	Account Number	
\$479,392	02-030	Bulky Waste
		This is Naples portion of the operational expenses for the waste facility. Last year Naples' share was \$480,269
\$183,105	02-300	Tipping Fees
	\$0	Eco Maine fees for receiving our recyclables
Estimate	\$178,474	Tipping fee for MSW - Municipal Solid Waste (est. 1,275 tons @ \$139.98/ton)
	\$4,631	Tipping fee for OCC - Old Corrugated Cardboard (est. 98 tons @ \$47.25/ton)
\$6,720	02-901	Printing
	\$4,900	Facility Use Coupon Booklets
	\$1,820	Facility Use Vehicle Stickers (biannual expense)
\$669,217		Total

	PMT #		Interest Pmt.	Principal Pmt.	Total Annual Pmt.	Principal Balance
NAPLES	1	9/1/2023	\$ 39,872.00	\$ 43,290.13		\$ 852,709.87
CASCO	2	9/1/2023	\$ 32,383.99	\$ 33,634.84	\$ 149,180.96	\$ 670,365.16
NAPLES	3	9/1/2024	\$ 38,049.54	\$ 45,112.59		\$ 807,597.28
CASCO	4	9/1/2024	\$ 30,921.28	\$ 35,097.55	\$ 149,180.96	\$ 635,267.61
NAPLES	5	9/1/2025	\$ 35,938.07	\$ 47,224.06		\$ 760,373.22
CASCO	6	9/1/2025	\$ 29,222.31	\$ 36,796.52	\$ 149,180.96	\$ 598,471.09
NAPLES	7	9/1/2026	\$ 33,836.60	\$ 49,325.53		\$ 711,047.69
CASCO	8	9/1/2026	\$ 27,529.67	\$ 38,489.16	\$ 149,180.96	\$ 559,981.93
NAPLES	9	9/1/2027	\$ 31,641.62	\$ 51,520.51		\$ 659,527.18
CASCO	10	9/1/2027	\$ 25,759.16	\$ 40,259.67	\$ 149,180.96	\$ 519,722.26
NAPLES	11	9/1/2028	\$ 29,429.36	\$ 53,732.77		\$ 605,794.41
CASCO	12	9/1/2028	\$ 23,972.72	\$ 42,046.11	\$ 149,180.96	\$ 477,676.15
NAPLES	13	9/1/2029	\$ 26,957.85	\$ 56,204.28		\$ 549,590.13
CASCO	14	9/1/2029	\$ 21,973.10	\$ 44,045.73	\$ 149,180.96	\$ 433,630.42
NAPLES	15	9/1/2030	\$ 24,456.76	\$ 58,705.37		\$ 490,884.76
CASCO	16	9/1/2030	\$ 19,946.99	\$ 46,071.84	\$ 149,180.96	\$ 387,558.58
NAPLES	17	9/1/2031	\$ 21,844.37	\$ 61,317.76		\$ 429,567.00
CASCO	18	9/1/2031	\$ 17,827.69	\$ 48,191.14	\$ 149,180.96	\$ 339,367.44
NAPLES	19	9/1/2032	\$ 19,168.10	\$ 63,994.03		\$ 365,572.97
CASCO	20	9/1/2032	\$ 15,653.67	\$ 50,365.16	\$ 149,180.96	\$ 289,002.28
NAPLES	21	9/1/2033	\$ 16,267.99	\$ 66,894.14		\$ 298,678.83
CASCO	22	9/1/2033	\$ 13,294.10	\$ 52,724.73	\$ 149,180.96	\$ 236,277.55
NAPLES	23	9/1/2034	\$ 13,291.20	\$ 69,870.93		\$ 228,807.90
CASCO	24	9/1/2034	\$ 10,868.76	\$ 55,150.07	\$ 149,180.96	\$ 181,127.48
NAPLES	25	9/1/2035	\$ 10,181.95	\$ 72,980.18		\$ 155,827.72
CASCO	26	9/1/2035	\$ 8,331.86	\$ 57,686.97	\$ 149,180.96	\$ 123,440.51
NAPLES	27	9/1/2036	\$ 6,953.33	\$ 76,208.80		\$ 79,618.92
CASCO	28	9/1/2036	\$ 5,693.82	\$ 60,325.01	\$ 149,180.96	\$ 63,115.50
NAPLES	29	9/1/2037	\$ 3,543.04	\$ 83,161.96		

CASCO	30	9/1/2037	\$ 2,903.31	\$ 63,115.50	\$ 152,723.81
			\$ 637,714.21	\$ 1,603,543.04	\$ 2,241,257.25

40 - FIRE RESCUE DEPARTMENT (BC: 3-2-1 / SB:

\$1,374,278
(2023-24 Budget was \$1,255,334)

Proposed Amount	Account Number		
\$ 899,241	01-101	Salaries	
	\$ 222,549	Payroll - Fire	
		Fire Chief - \$73,549	
		Deputy Chief - \$76,000	
		Firefighter Call Response - \$73,000 (\$26.50 first hour, \$17.00 thereafter)	
	\$ 599,795	Payroll - EMS	
		FF/EMT - 8,760 hours @ \$20.89	\$ 182,996
		FF/AEMT - 8,760 hours @ \$23.08	\$ 202,181
		FF/Medic - 8,760 hours @ \$28.57	\$ 214,618
			\$ 599,795
	\$ 30,500	Stipends	
		Assistant Chief	\$ 10,700
		Deputy Chief	\$ 8,400
		Captain	\$ 5,000
		Lieutenant	\$ 6,400
			\$ 30,500
	\$ 22,464	Weekend Shift differential - (72hrs x 2days x 52 wks @ \$3/hr)	
	\$ 14,402	Holiday pay - (8 days x 472hours @ +\$14.49, 3 days x 72 hours @ +\$28.57)	
	\$ 3,360	Event Coverage - (2 Addt... Staff x 4 days x 12 hours x \$35.00)	
	\$ 6,171	New Employee Orientation (36 hours /pp x \$28.57 for 6 pp.)	
\$ 68,792	01-201	FICA/Medicare	
	\$ 68,792	Required employer contributions to FICA and Medicare	
\$ 39,916	01-202	Health Insurance	
	\$ 31,916	Harvard Pilgrim, 2 - Family	
	\$ 8,000	Group Dynamic - HRA	
\$ 5,016	01-203	Dental/Life/Disability	
	\$ 434	Life, AD&D x 2 EE @ \$18.10 / MTh	
	\$ 864	Disability Ins. x 2 EE @ \$36.00 / MTh	
	\$ 3,718	Dental x 2 EE @ \$82.50/ MTh	
\$ 2,440	01-204	Unemployment	
	\$ 2,440	Insurance to cover employees who may be eligible for payments	
\$ 70,641	01-205	Worker's Compensation	
	\$ 70,641	Payments to MMA for Worker's Compensation Insurance	
\$ 6,800	01-206	Retirement	
	\$ 3,400	Fire Chief	
	\$ 3,400	Deputy Chief	

\$	12,000	02-075	Seminars and Training
	\$	6,000	Training for department personnel. Supplies for trainings & costs to send personnel to outside trainings
	\$	6,000	EMS recertifications
\$	5,500	02-087	Medical Director
	\$	5,500	Annual fee for Maine EMS Medical Director oversight services
\$	2,000	02-089	Intercepts
	\$	2,000	Fees charged to Naples by others service's coverage or backup assistance.
\$	2,900	02-092	Pest Control
	\$	2,900	Contracted services for annual pest control maintenance
\$	31,800	02-150	Consumable Supplies
	\$	7,800	Consumable supplies, FD specific cleaning supplies, paper products.
	\$	3,000	Fire Prevention materials (coloring books, plastic helmets, bags, etc.)
	\$	18,000	Disposable EMS treatment gear and supplies
	\$	3,000	Oxygen
\$	40,500	02-153	Non-Consumable Supplies
	\$	5,000	Replacement of hose fittings, nozzles, etc.
	\$	7,500	New equipment purchases. Gas meters, ladders, generators, flashlights, etc.
	\$	13,000	*Turnout gear replacement. Pants, jackets, helmets, boots, etc. Includes equipping on duty ambulance crews. Each set over \$2,000
	\$	4,000	Hose replacement. Sections of hose range from \$150 to \$800 each.
	\$	2,000	Repair / Replacement of radios.
	\$	9,000	*EMS Gear and supplies
\$	19,300	02-165	Equipment Maintenance
	\$	3,000	Maintenance for generators, extrication equipment, motors, CO meters, etc.
	\$	5,100	Repairs to truck radios, portable radios and repeaters.
	\$	6,200	Self contained breathing apparatus maintenance and testing.
	\$	5,000	EMS equipment maintenance and repairs
\$	2,000	02-170	Emergency Management
	\$	2,000	Emergency management projects. Usually grant leveraging through County EMA.
\$	38,800	02-423	Vehicle Maintenance
	\$	31,000	Maintenance & repair of all department apparatus
	\$	3,800	Third party Ladder truck certification & testing of ground ladders.
	\$	4,000	Tires
\$	10,000	02-443	Internet / Software
	\$	10,000	Internet for station, Emergency Reporting Software licensing, Haligan truck check software fee, maintenance of internal Wi/fi and network.
\$	15,000	02-502	Gas/Diesel
	\$	15,000	Fuel for vehicles and power tools

\$	6,200	02-551	Memberships and Dues
	\$	2,400	Professional dues & memberships for the department for MFCA, MFFFs, and other training
	\$	2,300	MEMS dues
	\$	1,500	Mandatory Vaccinations
\$	14,600	02-552	Annual Testing
	\$	12,200	Third party hose testing, other building testing and equipment testing as needed.
	\$	2,400	Annual mandatory medical evaluations for personnel
\$	495	02-814	Volunteer Vehicle Insurance
	\$	495	Insurance through MMA for call company response
\$	8,837	02-815	Property Insurance
	\$	8,837	Property, Crime, Auto, General Liability, Public Officials and Management Liability and Excess
\$	4,300	02-816	Professional Liability Insurance
	\$	4,300	Medical liability insurance for EMS providers
\$	4,000	02-819	Uniforms
	\$	4,000	Proper work attire and required PPE
\$	18,000	02-999	Billing
	\$	18,000	Payments made to contracted medical billing and collections
\$	8,200	04-115	Phones
	\$	7,000	Department phones, landline & cellular.
	\$	1,200	Cell phone stipend for EMS Coordinator, Internet stipend for Chief
\$	11,500	04-301	Electricity
	\$	11,500	Electricity for Central Station & half of District 3
\$	9,000	04-350	Heating Fuel
	\$	9,000	Heating oil for Central Station.
\$	15,000	04-401	Building Maintenance
	\$	11,600	Maintenance related items for central station / Half of District 3
	\$	400	Sprinkler System Inspections
	\$	3,000	Waste Management
\$	1,500	04-350	Employee Appreciation
	\$	1,500	Gatherings and Recognition
\$	1,374,278		TOTAL

44 - MARINE SAFETY (BC: 6-0 / SB:

\$102,232
(2023-24 Budget was \$94,580)

Proposed Amount	Account Number	Total Revenue 2023: \$79,444.92		
\$ 53,339	01-101	Salaries		Increase
\$ 20,475		Harbor Master (Stipend)	Previous \$19,500.00	5.00%
\$ 25,864		Patrol Payroll (\$18/hr. x 40 hrs. x 19 weeks/Includes Holidays)	Previous \$21,962.00	\$1.00/Hr
\$ 5,000		Deputy Harbor Master Stipend		
\$ 2,000		Earned Time Off		
\$ 4,080	01-201	FICA/Medicare		
\$ 4,080		FICA/Medicare expenses for Information Attendant		
\$ 430	01-204	Unemployment		
\$ 430		Insurance to cover employees who become unemployed		
\$ 1,800	01-205	Worker's Compensation		
\$ 1,800		Payments to MMA for Worker's Compensation		
\$ 4,525	02-075	Seminars and Training		
\$ 4,225		Annual Harbor Master conference in Castine (required CEU)		
\$ 300		Other misc. training opportunities and materials		
\$ 600	02-115	Telephones		
\$ 600		Cell Phone reimbursement		
\$ 550	02-150	Consumable Supplies		
\$ 450		Office Supplies	Previous \$200.00	
\$ 100		Legal Paperwork (Civil Trespass, Ordinance Violation Books and Envelopes)	Previous \$50.00	
\$ 1,000	02-153	Non Consumable Supplies		
\$ 1,000		New/Replacement Equipment (Ropes, PFD's Rescue Equipment)	Previous: \$800.00	
\$ 4,000	02-165	Equipment Maintenance		
\$ 4,000		Annual Boat/Motor Service and Maint.. x2 Boats		
\$ 1,900	02-301	Electricity		
\$ 1,900		Electricity for the marine safety building (Ave \$200/month)		
\$ 8,500	02-350	Fuel Oil		
\$ 4,500		Boat Fuel and Mileage Reimbursements	Previous: \$5,000.00	
\$ 2,500		Vehicle fuel	Previous: \$1,539.00	
\$ 1,500		Marine Patrol Building Fuel	NEW	
\$ 2,500	02-401	Building Maintenance		
\$ 2,500		Repair & Upgrade Projects	Previous: \$1,500.00	
\$ -		Light fixture replacement		

\$	2,500	02-423	Vehicle Maintenance	
	\$ 2,500		Vehicle repairs	Previous: \$1,500.00
\$	1,100	02-430	Uniforms	
	\$ 1,100		Uniforms for new employees as needed / Replacement of Damaged Items as needed	Previous: \$900.00
\$	7,963	02-443	Internet/Software	
	\$ 4,900		Mooring Info Software	
	\$ 903		Spillman CAD/CCRCC License Annual Renewals	
	\$ 800		IT Services	
	\$ 400		ME Hosting Solutions Web Domain	
	\$ 960		AT&T Wireless Cellular for Laptops	
	\$ -		Internet	
\$	1,600	02-551	Membership Dues	
	\$ 200		Maine Harbor Masters Association Annual Municipal Membership Dues	
	\$ 1,400		Lexipol Membership - training organization	
\$	4,420	02-812	Insurance	
	\$ 4,420		Property, Crime, Auto, General Liability, Public Officials and Management Liability and Excess	
\$	425	02-901	Printing	
	\$ 425		Mooring Stickers	
\$	1,000	02-958	Employee Appreciation	
	\$ 1,000		Covers the cost for employee appreciation and incentives and a holiday meal at Christmas	Previous: \$1,100.00
\$	102,232		TOTAL	

45 - DISPATCH (BC: 6-0 /

\$33,441
(2023-24 Budget was \$32,460)

Proposed Amount	Account Number	Contract
\$33,441	03-330	Contract
	\$ 33,441	Three year emergency dispatching services contract Year 1 - \$31,518. 2- \$32,460, 3-\$33,441
\$33,441		TOTAL

** Reduction due to additional payment that was made in 2022-23 to cover missed payment in a pervious year.*

Animal Control Officer (BC: 3-3 / SB:

\$44,117
(2023-24 Budget was \$45,837)

Proposed Amount	Account Number		
\$ -	02-444	Vehicle Reserve	
	\$0	Planned replacement for the ACO vehicle	
\$ 3,925	02-750	Animal Shelter Fees	
	\$3,925	Contracted Per capita fees for sheltering services	
\$ 40,192	02-302	Contracted Services (Employee Costs paid to Casco)	
	\$20,800	PT Assistant ACO	Previously funded NOT FILLED
	\$47,362	FT ACO Wages	Previous Year: \$45,760.00
	\$5,000	Overtime	
	\$31,026	Health Insurance	Previous: \$29,765.00
	\$6,624	FICA/MED/Retirement	
	\$436	Workers Comp.	
	\$828	Phone	
	\$0	Professional Services	Previous: \$5,214.00
	\$0	Veterinarian Services	Previous: \$1,000.00
	\$0	Dues & Fees	Previous: \$154.00
	\$2,500	Supplies	
	\$2,000	New Equipment	Previous: \$1,200.00
	\$1,200	Uniforms	Previous: \$2,000.00
	\$1,000	Equipment Repair/Maint..	Previous: \$2,000.00
	\$0	Vehicle Repairs	Previous: \$2,000.00
	\$1,000	Training & Travel	
	\$0	Gas	Previous: \$2,000.00
	\$800	Mileage	
	<u>\$120,576</u>	Total Budget (Split equally between Casco, Raymond, Harrison, and Naples)	
\$ 44,117	TOTAL		

50 - UNANTICIPATED EXPENSES (BC: 6-0 / SB:

\$25,000
(2023-24 Budget was \$25,000)

Proposed Amount	Account Number	
\$25,000	02-040	Unanticipated Expense
		Balance \$17,601.00
\$25,000	TOTAL	

70 - GENERAL DEBT SERVICE (BC: 6-0 / SB:

\$49,662
 (2023-24 Budget was \$49,680)

Proposed Amount	Account Number	
\$ 49,662		Kent's Landing Purchase Bond
\$ 45,845	02-024	Principal
\$ 3,817	02-025	Interest
		<i>20 Year bond borrowing \$597,550 @ 4.56%</i>
\$ 49,662		TOTAL

Kent's Landing

11/1/2023	\$ 45,264
5/1/2024	\$ 4,416
11/1/2024	\$ 45,845
5/1/2025	\$ 3,817
11/1/2025	\$ 46,444
5/1/2026	\$ 2,841
11/1/2026	\$ 47,060
5/1/2027	\$ 2,498
11/1/2027	\$ 47,764
5/1/2028	\$ 1,772
11/1/2028	\$ 48,489
5/1/2029	\$ 1,023
11/1/2029	\$ 49,238
	\$ 346,471.00

73 - ROADS AND HIGHWAYS (BC: 5-0-1 / SB)

\$691,062
(2023-24 Budget was \$1,271,503)

Proposed Amount	Account Number		
\$ 1,076	02-301	Electricity	
	\$ 1,076	Salt/Sand Shed	
\$ 500	06-444	Grading	
	\$ 500	Contracted service for routine grading for Dunton Road, Wrong Road, Grist Mill Road	
\$ -	06-445	Paving	
\$ 22,836	06-446	Causeway / Roadway Striping	Terminated current contract due to underperformance, out for bid
	\$ 20,741	Contracted service for parking lot striping, long line	
	\$ 2,095	Contracted service for stencil work	
			Previous Year: \$28,506.00
\$ 23,750	06-447	Street Sweeping	
	\$ 23,750	Contracted service for parking lot and street sweeping (Troy Morse Concrete)	
\$ 10,000	06-448	General	
	\$ 10,000	Any unanticipated roads and highway maintenance or repairs due to storm damage:	
\$ 10,000	06-450	Crack Sealing	
	\$ 10,000	Contracted services for pavement crack sealing and pavement sealing (Village Green, Fire Station and multiple side streets)	
\$ 6,500	07-451	Signs	
	\$ 5,000	Purchase of street signs, regulation traffic signs, posts, hardware	
	\$ 1,500	Sign making materials	
\$ 77,500	07-452	Ditching and Shoulders (Combination of In House and Contract Work)	
	\$ 7,500	Road Patch	
	\$ 10,000	Culverts	
	\$ 60,000	Roadside ditching, pavement backing, shoulder work (in-house and contracted), Gravel, rip rap, fabric	
		<i>Lake House - Ditching and pavement backing</i>	
		<i>Culvert on Perley Road By dump</i>	
		<i>Walter Hill - Ditching and pavement backing</i>	
		<i>Intersection Walter Hill & King Hill - Pavement backing</i>	
		<i>Culvert Beyond Hazelton Lane By cell Tower</i>	
		<i>culvert Beyond Rockwood on Lakehouse - Rusted out</i>	
		<i>Flagg Mill & Edes Falls Intersection - Shoulder work, ditching and pavement backing</i>	
		<i>Culvert on Horace Files at Tasseltop Cross culvert</i>	
\$ -	07-453	Roadside Mowing	
	\$ -	Work to be done in-house	
\$ 30,000	07-460	Roadside Tree Maintenance	
	\$ 30,000	Contracted service for tree maintenance and emergency response	
\$ 333,900	08-454	Snow Removal and Sanding	Out for bid (Anticipate significant increase)
	\$ 287,000	Contracted service for plowing and road treatment (\$259,000 Previous Year)	
	\$ 10,000	Snow Removal (Off Contract)	
	\$ -	Environmentally Safe Ice Melt	
	\$ 36,900	JCB Finance (backhoe lease)	Previous \$17,981.00
\$ 175,000	08-455	Sand and Salt	
	\$ 62,500	Contracted service for hauling and putting up sand \$12.50 cy x 5,000 yd:	
	\$ 112,500	Salt purchase at estimated \$75 / ton x 1,500 tons	Previous \$105,000.00
\$ 691,062		TOTAL	

80 - RECREATION (BC: 6-0 / SB:

\$348,173
(2023-24 Budget was \$263,763)

Proposed Amount	Account Number		
\$ 97,252	01-101	Salaries	
	\$ 59,492	Recreation and Activities Director Salary	
	\$ 37,760	Recreation Programmer	New Full Time Position
\$ 49,000	01-109	Salaries - Summer Camp	
	\$ 10,400	Summer Camp Director	Poss fill by new F/T
	\$ 8,000	Assistant Director	Poss fill by new F/T
	\$ 30,600	Camp Counselors (5)	
\$ 24,000	01-110	Salaries - Kent's Landing	
	\$ 24,000	Beach Attendant Staff (base rate \$17.00)	
\$ 1,800	01-111	Salaries - Other	
	\$ 1,800	Misc. pay for coaches / referees	
\$ 13,173	01-201	FICA/Medicare	
	\$ 13,173	7.65% of all wages	
\$ 34,000	01-202	Health Insurance	
	\$ 28,000	Harvard Pilgrim 1 F Plan, 1 I Plan	
	\$ 6,000	Group Dynamics	
\$ 7,244	01-203	Dental and Life Insurance	
	\$ 456	Life, AD&D x 2 EE \$18.98 / MTh	
	\$ 984	Disability Ins. x 2 EE @ \$41.00 / MTh	
	\$ 5,804	Dental x 2 EE @ \$241.83/ MTh	
\$ 529	01-204	Unemployment	
	\$ 529	Insurance to cover employees who become unemployed and may be eligible for	
\$ 5,263	01-205	Worker's Compensation	
	\$ 5,263	Payments to MMA for Worker's Compensation Insurance	
\$ 1,950	02-035	Computer Services and Contracts	
	\$ 1,950	Fees for registration, software licenses, league administration and facility management.	
\$ 1,000	02-038	Playground Maintenance	
	\$ 1,000	Equipment repairs and replacements	
\$ 2,500	02-075	Seminars & Trainings	
	\$ 1,000	Training, Conference travel expenses	
	\$ 1,500	Water Safety Training	
\$ 25,200	02-081	Recreational Fields Maintenance	
	\$ 25,200	Sports Fields work to athletic fields	

BC increase by \$15,000 (5-1) to outsource ball field maint.

\$	1,300	02-115	Telephone
	\$ 600		Stipend for Director's phone
	\$ 700		Internet / Kent's' Landing (1/2 Rec and 1/2 Maint..)
\$	300	02-150	Consumable Supplies
	\$ 300		General office supplies, first aid supplies
\$	6,779	02-301	Electricity
	\$ 4,634		Ballfield Lights
	\$ 972		Ice Rink
	\$ 351		Snack Shack
	\$ 178		Pump House
	\$ 644		Beach House
\$	1,400	02-601	Equipment Purchases
	\$ 1,400		Unforeseen and unanticipated purchases
\$	1,000	02-701	Vehicle Fuel
	\$ 1,000		Expenses related to the use of municipal vehicle and reimbursement for use of personal vehicle. \$500 Previous Year
\$	4,368	02-815	Property Insurance
	\$ 3,200		Property, Crime, Auto, General Liability, Public Officials and Management Liability and
	\$ 855		Summer Camp Coverage
\$	12,000	05-910	Aerobics / Senior Fitness
	\$ 12,000		Any class or program offerings to seniors for instructors and or supplies
\$	5,075	05-919	Basketball
	\$ 5,075		Equipment, uniforms, officials and time keepers, recognitions
\$	5,450	05-928	Football
	\$ 5,450		Costs for officiating, equipment, travel, league dues
\$	6,715	05-943	Amusement Tickets
	\$ 6,715		Purchased discount park tickets
\$	2,620	05-944	Baseball/Softball
	\$ 2,620		Equipment, field supplies, umpires
\$	8,175	05-945	Senior Trips & Events
	\$ 8,175		Associated expense related to any excursions offered to Seniors to include supplementing
\$	2,855	05-948	Soccer
	\$ 2,855		Equipment, uniforms, officials and time keepers, recognitions
\$	9,350	05-949	Community Events (Formerly Holiday Activities)
	\$ 1,400		Halloween Activities
	\$ 4,900		Holiday tree lighting, decorating, and day events
	\$ 900		Spring Celebration

\$ 500 Parent/Child Dance
 \$ 400 Community Clean Up
 \$ 1,250 Movies in the Park

\$ 1,000 05-952 Discretionary Scholarships
 \$ 1,000

\$ 1,500 05-953 Marketing
 \$ 750 Informational brochure
 \$ 750 Promotion of Rec and Activities sponsored events

\$ 1,500 05-958 Summer Track & Field
 \$ 500 New program offering

\$ 250 05-959 Kent's Landing
 \$ 250 Work appropriate attire, safety vests

\$ 13,625 14-924 Program Expenses (Summer Camp)
 \$ 13,000 Camp supplies (t-shirts, art supplies, games, travel expenses, excursions)
 \$ 625 Discounted tickets for theme parks through Maine Parks & Recreation Association

\$ 348,173 TOTAL

88 - COMMUNITY GROUPS (BC: 6-0 / SB:)

Community Groups are organizations headquartered in Naples and directly benefit Naples residents.

\$127,905
 (2023-24 Budget was \$108,105)

Proposed Amount	Account Number	
\$ -	17-462	Band Concerts - Moved to TIF Projects Summer weekend concert series on the Village Green Funding request for 2023-24 = \$3,525
\$ -	17-468	Fourth of July / Community Decorations - Moved to TIF Projects Parade and activities expenses, causeway lights, banners, etc.
\$ 2,500	17-484	Muddy River SnoSeekers Funding request for 2023-24 = \$2,500
\$ 2,500	17-490	Crosswalk Community Outreach Funding request for 2023-24 = \$2,500
\$ 1,000	17-494	American Legion Post #155 \$400 Cemetery Flags \$600 Veterans Memorial Engravings Funding request for 2023-24 = \$2,500
\$ 7,760	17-495	Naples Historical Society Funding request for 2023-24 = \$5,850
\$ 92,000	17-496	Naples Public Library Funding request for 2023-24 = \$87,000
\$ 1,500	17-497	Trickey Pond Environmental Funding request for 2023-24 = \$2,500
\$ 5,000	17-498	Naples Food Pantry Funding request for 2023-24 = \$2,500
\$ 15,645	17-499	Edes Falls Sewing Circle Funding request for 2023-24 = \$2,000 Requesting additional funding to Replace Roof (reduced from 20K to estimate amount)
\$ 127,905	TOTAL	

89 - OUTSIDE AGENCIES (BC: 6-0 / SB:)

Outside Agencies are organizations not headquartered in Naples and may benefit Naples residents.

\$73,400
(2023-24 Budget was \$79,000)

Proposed Amount	Account Number		
\$ 1,000	09-464	Maine Healthcare At Home	2023-24 funding - \$1,000
\$ 300	09-466	Through These Doors	2023-24 funding - \$300
\$ 3,000	09-470	Bridgton Chamber of Commerce	2023-24 funding - \$2,000
\$ 35,000	09-474	Lake Region Television	2023-24 funding - \$35,000
\$ 10,000	09-478	Lakes Environmental Association	2023-24 funding - \$10,000
\$ 1,000	09-484	Northern Light Home Care and Hospice	2023-24 funding - \$1000
\$ 1,000	09-486	Life flight	2023-24 funding - \$1,000
\$ -	09-488	Opportunity Alliance	2023-24 funding - \$0
\$ 1,500	09-490	Regional Transportation	2023-24 funding - \$1,500
\$ -	09-494	Casco Naples Congregate Senior Meals	2023-24 funding - \$7,500 Confirmed Funding not Req
\$ 2,500	09-496	Southern Maine Agency on Aging	2023-24 funding - \$2,500
\$ 5,000	09-498	Tri County Mental Health	2023-24 funding - \$5,000
\$ 10,000	09-501	Lakes Region Explorer	2023-24 funding - \$8,500 Last year aske for 10K but given 8.5K
\$ 100	09-502	Maine Public Radio and Television	2023-24 funding - \$100
\$ -	09-503	Lake Region Senior Services	2023-24 funding - \$600 Confirmed Funding not Req
\$ 1,000	09-504	Northern Light Health	2023-24 funding - \$1,000
\$ 2,000	09-506	Sebago Lakes Region Chamber of Commerce	2023-24 funding - \$2,000
\$ 73,400		TOTAL	

90 - INTERGOVERNMENTAL (BC: 6-0 / SB:)

\$9,507,067
(2023-24 Budget was \$8,808,874)

Proposed Amount	Account Number		
\$8,718,486	02-900	School / Education	
	\$ 8,684,485	Last year the MSAD assessment was \$8,078,458.00	
	\$ 34,001	Naples contribution to fund SRO	
\$788,581	02-920	County Tax	
		State valuation went from \$960,250,000 to \$1,112,100,000.	
	\$ 693,169	Annual assessment 9.16% increase	Previous: \$635,004
	\$ 95,412	1/3 of Fiscal Year Assessment Change 9% Increase	Previous: \$95,412
\$9,507,067	TOTAL		