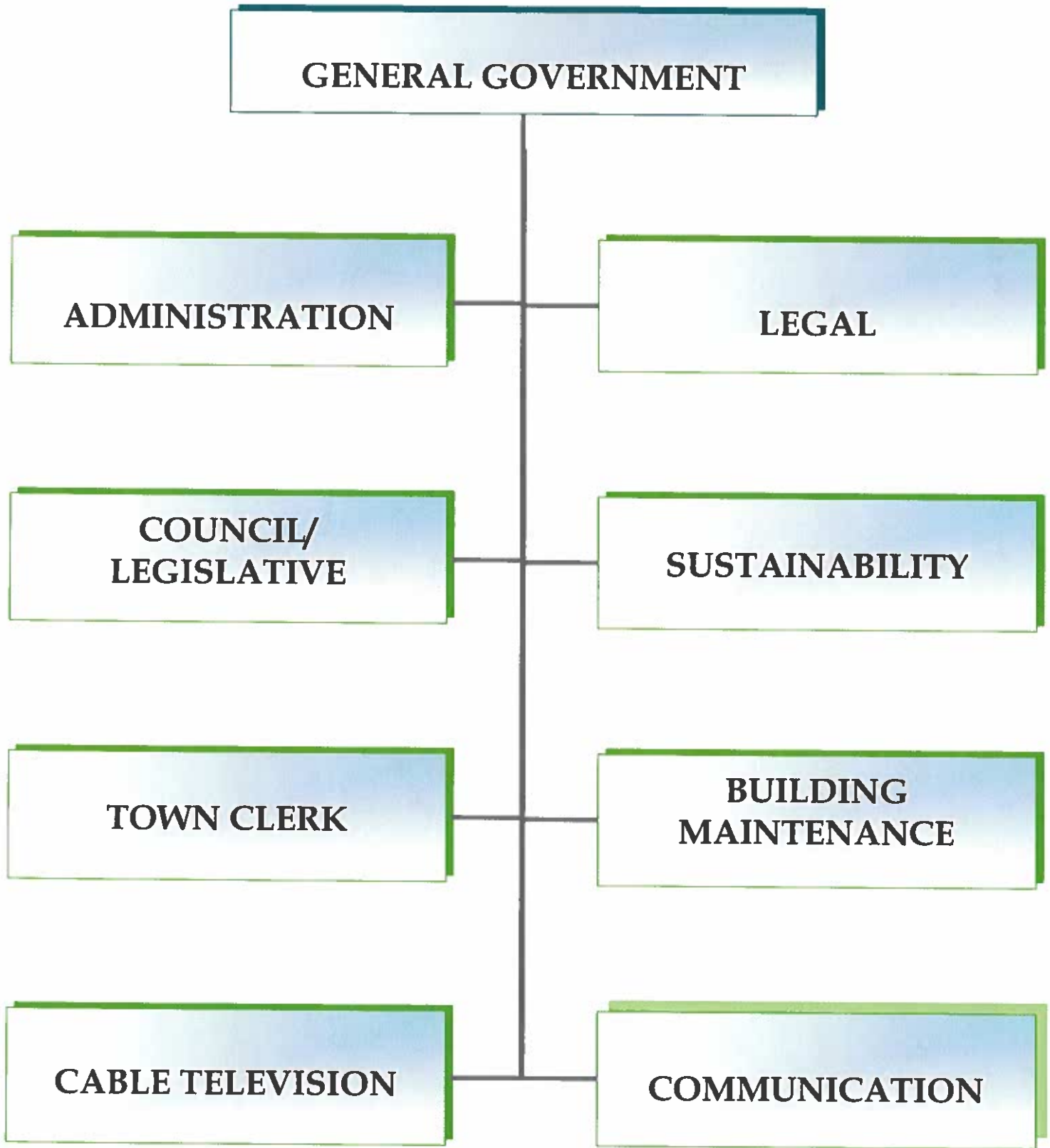


GENERAL GOVERNMENT



ADMINISTRATION

DEPARTMENT: ADMINISTRATION

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	514,111	437,808	554,858	596,156	36.17% over(- under) FY24 budget
111	DEPARTMENT: ADMINISTRATION					
111-4010	FULL-TIME SALARIES	272,953	280,870	378,745	403,142	Salary for the Town Manager (70%), Assistant Town Manager (70%), HR Director (84%), Administration Analyst (50%) , and Executive Assistant (58%). Increase due to cost of living increase of 4.75%, and the New Town Manager Contract.
111-4030	OVERTIME	0	0	0	0	
111-4040	TRANSPORTATION	6,579	7,000	7,000	2,000	Administrative staff mileage reimbursement of travel using personal vehicle.
111-4050	HEALTH INSURANCE	38,568	42,913	42,913	55,247	5.2% inc in health insurance contribution in 2024 and assumed 8% increase in 2025.
111-4060	RETIREMENT	43,817	45,631	55,533	64,592	Employer retirement contribution for MPERS (9.9%), ICMA 401 plan (8%). Increase due to cost of living wage increase.
111-4061	RETIREMENT HEALTH SAVINGS	2,831	2,747	3,727	3,979	1% of Salaries
111-4070	SOCIAL SECURITY	19,398	22,197	29,685	31,446	Employer Social Security contribution.
111-5010	POSTAGE	328	500	500	500	Funds for department mailings. Moved News,etter to Dept 118 in FY21.
111-5020	TELEPHONE	216	2,000	0	0	
111-5040	EDUCATIONAL / MEETING	5,119	6,750	6,750	6,750	ICMA 1 @ \$3,500; MTCMA @ 1,000; MMA / Legislation @ \$300; Asst. Manager expenses @ \$2,450.

DEPARTMENT: ADMINISTRATION

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	514,111	437,808	554,858	596,156	36.17% over(- under) FY24 budget
111	DEPARTMENT: ADMINISTRATION					
111-5080	LEGAL/ADVERTISING	0	0	0	0	Maintenance costs for the Town's pool vehicle.
111-5310	VEHICLE MAINTENANCE	1,044	300	300	300	
111-5490	OTHER PROFESSIONAL SERVICES	4,516	7,500	7,500	5,000	Professional services including , studies, appraisals, surveys, architects, engineering, human resource consulting, and other specialized services including regional efforts.
111-5800	DUES & MEMBERSHIPS	1,596	2,400	2,400	3,500	Dues to International City Manager's Association (ICMA), Maine Town and City Management Association (MTCMA), and the Portland Regional Chamber.
111-5900	OTHER CONTRACTUAL SERVICES	0	0	0	0	
111-6010	OFFICE SUPPLIES	1,390	2,000	2,000	2,000	Office supplies needed during the year.
111-6130	MOTOR FUELS & LUBRICANTS	38	300	300	0	Fuel costs for the Town's pool vehicle.
111-6820	OFFICE EQUIPMENT	0	1,000	1,000	1,000	Replacement items including office chairs, file cabinets, tables, etc.
111-6900	OTHER COMMODITIES	11,730	9,200	9,200	9,200	Funds for meetings (\$575), flowers for special occasions (\$350), Town Hall coffee service (\$1,300), kitchen (\$475), gift certificates, flags for Veteran's graves on Memorial Day and the Memorial Day parade (\$6,500).

DEPARTMENT: ADMINISTRATION

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	514,111	437,808	554,858	596,156	36.17% over(- under) FY24 budget
111	DEPARTMENT: ADMINISTRATION					
111-8930	UNALLOCATED	103,988	4,500	7,305	7,500	Funds for the Town Employee Incentive programs that include: Employee Recognition Breakfast/United Way Kick-off (2,000), Holiday lunch (4,520);

COUNCIL/LEGISLATIVE

DEPARTMENT: COUNCIL

Acct No	Account Name	Actual	Budget	Estimated	Proposed	2024-2025 Line Item Budget Notes
		2022-2023	2023-2024	2023-2024	2024-2025	
-	DEPARTMENT TOTAL	94,067	114,138	114,887	114,887	0.66% over(- under) FY24 budget
111-1	DEPARTMENT: COUNCIL/LEGISLATIVE					
111-1-4020	PART-TIME SALARIES	6,538	14,500	14,500	14,500	Stipend for Town Council members. Adjustment based on analysis of other community stipends.
111-1-4070	SOCIAL SECURITY	500	1,109	1,109	1,109	Employer Social Security contribution.
111-1-5040	MEETINGS & EDUCATIONAL	1,269	1,000	1,000	1,000	Funds for Council training/meals
111-1-5080	LEGAL ADVERTISING	0	0	0	0	Move to Communication
111-1-5800	DUES AND SUBSCRIPTIONS	0	0	0	0	
111-1-5830	SOCIAL SERVICES	35,000	40,000	40,000	40,000	Funds for the Human Service Committee to allocate to local social service agencies. Falmouth has a long history of supporting organizations that provide economic and social service resources to residents in need.
111-1-5840	COUNCIL OF GOVERNMENTS	23,644	26,132	26,132	26,132	Dues to the Greater Portland Council of Governments - services include group purchasing, research, planning, cartography, and regional representation on various issues. No increase in FY25.
111-1-5850	MAINE MUNICIPAL ASSOCIATION	19,074	18,896	19,646	19,646	Dues to the Maine Municipal Association - services include representation before the State Legislature, consulting on personnel and legal matters, and self-insurance pools. 3% Increase assumed in FY25.
111-1-5900	OTHER CONTRACTUAL SERVICES	2,464	3,000	3,000	3,000	Funding for miscellaneous Council consulting services including annual Council Retreat costs.
111-1-6900	OTHER COMMODITIES	422	2,000	2,000	2,000	Miscellaneous Council expenses.
111-1-6910	BANQUET	5,156	7,500	7,500	7,500	Funds for the annual municipal banquet.

LEGAL

DEPARTMENT: LEGAL

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	124,497	110,000	110,000	110,000	0% over(- under) FY24 budget
111-2	DEPARTMENT: LEGAL					
111-2-5400	LEGAL SERVICES	124,497	110,000	110,000	110,000	General Town legal services for various issues. Assumes 5% hourly charge increase.

TOWN CLERK

DEPARTMENT: TOWN CLERK

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	438,569	440,836	462,836	478,655	8.58% over(- under) FY24 budget
DEPARTMENT: TOWN CLERK						
112-4010	FULL-TIME SALARIES	249,912	268,548	268,548	280,962	Salary for the Town Clerk, Deputy Town Clerk, and two Excise Clerks. FY25 assumes a 4.75% COLA and health insurance stipend.
112-4020	PART-TIME SALARIES	35,252	39,031	39,031	60,000	Hourly wages paid to election workers for two elections and the Registrar's salary. Minimum wage increased to \$15.00/hr and there is a 4.75% COLA for the Excise Clerk. Increased for presidential election.
112-4030	OVERTIME	3,526	3,000	3,000	3,000	Overtime for the Deputy Town Clerk and Registrar for election work.
112-4050	HEALTH INSURANCE	43,339	41,772	35,772	41,757	5.6% inc in health insurance contribution in 2024 and assumed 8% increase in 2025. One \$6,000 stipend for insurance incentive in salaries.
112-4060	RETIREMENT	25,512	26,902	26,902	25,094	Employer retirement contribution for MPERS (9.9%), ICMA 401 plan (8%). Increase due to cost of living increases.
112-4061	RETIREMENT HEALTH SAVINGS	2,858	2,614	2,614	2,738	1% of Salaries
112-4070	SOCIAL SECURITY	21,692	24,444	24,444	26,579	Employer Social Security contribution.
112-5010	POSTAGE	5,561	5,000	5,000	7,000	Postage for certified letters in August, September, and February for taxes, absentee ballots June and November. Weekly large mailings to Vitals, IFW and BMV.

DEPARTMENT: TOWN CLERK

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	438,569	440,836	462,836	478,655	8.58% over(- under) FY24 budget
DEPARTMENT: TOWN CLERK						
112-5020	TELEPHONE	108	0	0	0	Cell phone and internet access charges.
112-5030	TRANSPORTATION	230	250	250	250	Mileage reimbursement. Trips to nursing homes during 2 elections and other misc travel.
112-5040	EDUCATIONAL/MEETING	2,009	1,550	1,550	1,550	Training opportunities for all staff. Costs include Secretary of State's election conference, Vital Records classes, Title 21-A (State Election Law), 30-A (Municipal Law), MMA Convention and Tax Liens
112-5060	PRINTING	10,192	11,500	11,500	13,000	Ballot printing needs for elections (\$2500), Tax Bill processing (\$10,500) TOTAL 13,000
112-5080	LEGAL/ADVERTISING	0	0	0	0	Funds for legal ads in newspapers.
112-5300	MACHINE/EQUIPMENT MAINTENANCE	2,378	3,500	3,500	6,000	Sec. of State is in the process of negotiating a contract for new voting machines and new IT maintenance and programming agreement. Prior contract has been 1500 a year. We will need to rent additional equipment for the Nov 2024 Election 4,500. TOTAL 6,000
112-5410	COMPUTER SERVICES	499	500	500	500	Costs associated with Imageflo.
112-5490	OTHER PROFESSIONAL SERV	5,802	3,000	3,000	6,000	Preservation of old town records.
112-5800	DUES & MEMBERSHIPS	150	225	225	225	Membership dues include Cumberland County Clerks Association & Maine Town City Clerks Assoc. each for Clerk and Deputy Clerk., Tax and Treasurers Dues.

DEPARTMENT: TOWN CLERK

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	438,569	440,836	462,836	478,655	8.58% over(- under) FY24 budget
112 DEPARTMENT: TOWN CLERK						
112-5890	GENERAL ASSISTANCE	25,841	5,000	33,000	0	Move to Special Revenue.
112-6010	OFFICE SUPPLIES	2,454	2,500	2,500	2,500	Office supplies needed during the year.
112-6900	OTHER COMMODITIES	1,254	1,500	1,500	1,500	Misc expenses for elections and absentee voting.

BUILDING MAINTENANCE

DEPARTMENT: BUILDING MAINTENANCE

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	161,729	166,601	123,979	94,755	-43.12% over(- under) FY24 budget
113	DEPARTMENT: BUILDING MAINTENANCE					
113-4010	FULL-TIME SALARIES	52,501	77,687	58,687	0	Salary for Town Hall custodian, and IT Assistant (10%). Cost of living increase of 4.75% in FY2025.
113-4030	OVERTIME	2,356	0	0	0	Overtime for special projects.
113-4050	HEALTH INSURANCE	20,846	27,485	23,068	0	5.2% inc in health insurance contribution in 2024 and assumed 8% increase in 2025.
113-4060	RETIREMENT	4,510	6,930	4,992	0	Employer retirement contribution for MPERS (9.9%), ICMA 401 plan (8%).
113-4061	RETIREMENT HEALTH SAVINGS	566	774	584	0	1% of Salary
113-4070	SOCIAL SECURITY	4,054	6,156	4,688	0	Employer Social Security contribution.
113-5020	TELEPHONE	193	0	0	0	Custodian telephone included in wage.
113-5030	TRANSPORTATION	288	240	240	0	Monthly mileage reimbursement at \$20/month
113-5200	ELECTRICITY	17,744	15,460	21,475	24,960	Assumed January 2024 7.5% distribution rate increase and new energy supply rate of \$.1158/kWh.
113-5220	NET SOLAR ENERGY	-2,901		-21,475	-24,960	Projected solar project energy credits based on annual production of 1,500,000 kWh and net energy credit of \$.23 per kWh.
113-5220	WATER	718	600	718	740	Water and sewer charges for Town Hall. Assume 3% rate increase.
113-5230	PROPANE	9,174	9,019	8,752	9,015	Heating propane for Town Hall. Assume current Dead River contract increases 3% in 2025.
113-5500	MAINTENANCE/BUILDING	43,327	10,000	10,000	15,000	Funds for repairs to plumbing, electrical, phone, heating and other systems as well as general maintenance to the building as needed. 3% Increase due to aging building systems at Town Hall.

DEPARTMENT: BUILDING MAINTENANCE

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimate 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	161,729	166,601	123,979	94,755	-43.12% over(- under) FY24 budget
113	DEPARTMENT: BUILDING MAINTENANCE					
113-5900	OTHER CONTRACTUAL SERVICES	4,087	8,250	8,250	60,000	Annual service contracts for: HVAC, elevator license inspection and periodic service, sprinkler and alarm system, generator service, and pest control. Contract cleaning service (\$33,800).
113-6900	OTHER COMMODITIES	4,266	4,000	4,000	10,000	Funds for cleaning and misc. supplies for Town Hall.

CABLE TELEVISION

DEPARTMENT: CABLE TV

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	64,909	80,667	80,667	84,040	4.18% over(- under) FY24 budget
116	DEPARTMENT: CABLE T.V.					
116-4010	FULL-TIME SALARIES	42,154	42,600	42,600	45,130	Salary for the Cable TV Station Manager (60%). 4.75% COLA.
116-4020	PART-TIME SALARIES	-	-	-	-	Part time cable TV backup.
116-4030	OVERTIME	1,638	5,200	5,200	5,200	Over time for cable TV operator and backup.
116-4050	HEALTH INSURANCE	5,354	5,907	5,907	6,406	5.6% inc in health insurance contribution in 2024 and assumed 8% increase in 2025.
116-4060	RETIREMENT	4,428	4,345	4,345	4,468	Employee retirement contribution for MPERS (9.9%). Increase due to rate and cost of living increase.
116-4061	RETIREMENT HEALTH SAVINGS	444	426	426	451	1% of Salaries
116-4070	SOCIAL SECURITY	3,251	3,689	3,689	3,885	Employer Social Security contribution.
116-5020	TELEPHONE	270	-	-	-	
116-5040	EDUCATIONAL/MEETING	162	500	500	500	Professional development, attendance at professional associations, and meetings associated with franchise agreement renewal.
116-5300	MACHINE/EQUIPMENT MAINTENANCE/SOFTWARE	1,656	2,500	2,500	2,500	Funds to cover repairs for equipment that is out of warranty and software maintenance renewals for video editing system and video server.
116-5410	COMPUTER SERVICES	5,388	6,000	6,000	6,000	Cable modem service for Cable TV network. Increase due to moving Cable TV onto own network for security purposes.

DEPARTMENT: CABLE TV

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	64,909	80,667	80,667	84,040	4.18% over(- under) FY24 budget
116	DEPARTMENT: CABLE T.V.					
116-5900	PROGRAM DEVELOPMENT	60	9,000	9,000	9,000	Champ streaming software/hardware and On-Demand HD program storage, agendas/minutes . \$1500 increase due to Addition of the New High Schoo theater HD Channel, HD Live Stream and Encoder Hardware. So meetings can be broadcast and streamed live from that space.
116-6010	OFFICE SUPPLIES	104	500	500	500	Office supplies needed during the year. Includes purchase of DVDs, batteries, light bulbs and other specialty media supplies.

COMMUNICATION

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	76,166	78,699	78,699	83,426	6.01 % over(- under) FY24 budget
118	DEPARTMENT: COMMUNICATION					
118-4020	PART-TIME SALARIES	33,395	31,364	31,364	32,854	Communication Specialist (50%), 4.75% COLA
118-4060	RETIREMENT	2,657	6,398	6,398	6,505	MPERS Contribution
118-4061	RETIREMENT HEALTH SAVINGS	334	314	314	329	
118-4070	SOCIAL SECURITY	2,555	2,423	2,423	2,538	Employer Social Security contribution.
118-5010	POSTAGE	0	0	0	0	
118-5040	EDUCATIONAL / MEETING	0	2,500	2,500	2,500	Annual Conference
118-5080	LEGAL/ADVERTISING	37,045	34,500	34,500	37,500	Forecaster weekly ads \$25K, 2 Town-wide Newsletter \$7K, 2 Town-wide mailing (postcard) \$4K, social media ads \$500, additional marketing materials \$2K (New Neighbor Guide reprint, digital ads, misc. ads, signage, banners, posters)
118-5490	OTHER PROFESSIONAL SERVICES	0	0	0	0	
118-5900	OTHER CONTRACTUAL SERVICES	0	0	0	0	
118-6010	OFFICE SUPPLIES	0	200	200	200	
118-6900	OTHER COMMODITIES	180	1,000	1,000	1,000	

SUSTAINABILITY

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	101,337	85,215	100,440	74,760	-12.27% over(- under) FY24 budget
119	DEPARTMENT: SUSTAINABILITY					
119-4010	FULL-TIME SALARIES	37,019	33,507	36,407	39,112	Salary for the Energy Sustainability Coordinator position (50.0%). Cost of living increase of 4.75%. Includes Health Insurance Stipend (50%).
119-4030	OVERTIME	0	1,000	1,000	1,000	
119-4040	TRANSPORTATION	323		325	325	
119-4050	HEALTH INSURANCE	0	3,000	0	0	Stipend in lieu of insurance (included in salary)
119-4060	RETIREMENT	2,957	3,409	3,409	3,567	MPERS plan (9.9%).
119-4061	RETIREMENT HEALTH SAVINGS	372	334	334	360	
119-4070	SOCIAL SECURITY	2,829	2,665	2,665	3,096	Employer Social Security contribution.
119-5020	TELEPHONE	108	0	0	0	
119-5040	EDUCATIONAL / MEETING	375	1,000	1,000	1,000	\$1,000 for Sustainability Coordinator training/seminars
119-5205	NET SOLAR ENERGY	-5,465				
119-5210	STREET LIGHTING	37,389				Moved to Public Works
119-5300	STREET LIGHT MAINTENANCE	7,628				Moved to Public Works
119-5490	OTHER PROFESSIONAL SERVICES	11,475	21,500	21,500	6,500	Moved \$15K for Municipal Building energy audits to CIP Budget. Americorps member \$4,000, Other \$2,500.
119-5800	DUES & SUBSCRIPTIONS	200	500	500	500	
119-5900	OTHER CONTRACTUAL SERVICES	0	14,000	14,000	0	Moved to Special Revenue Fund
119-6010	OFFICE SUPPLIES	71	300	300	300	Office supplies needed during the year.
119-6900	OTHER COMMODITIES	2,945	4,000	4,000	4,000	Support Committee efforts and community events such as: Climate Action Planning Committee outreach and education;
119-8520	HIGHLAND LAKE	3,111	0	15,000	15,000	Moved from Public Works

FINANCE



ASSESSMENT ADMINISTRATION

DEPARTMENT: ASSESSMENT ADMINISTRATION

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	183,308	193,936	193,936	201,596	3.95% over(under) FY24 budget
121	DEPARTMENT: ASSESSMENT					
121-4010	FULL-TIME SALARIES	10,355	11,040	11,040	11,562	Provides for the salary of the Admin Coordinator (20%).
121-4030	OVERTIME	0	0	0	0	Provides for administrative time for Board of Assessment Review & Personal Property discovery.
121-4050	HEALTH INSURANCE	1,678	1,969	1,969	1,988	5.2% inc in health insurance contribution in 2023 and assumed 8% increase in 2024.
121-4060	RETIREMENT	825	880	880	921	Department's share of retirement costs
121-4061	RETIREMENT HEALTH SAVINGS	104	110	110	115	1% salary
121-4070	SOCIAL SECURITY	737	853	853	893	Employer's share of Social Security.
121-5010	POSTAGE	452				
121-5410	COMPUTER SERVICES	0	2,837	2,837	2,837	FY22 - GIS annual support costs \$2,837,
121-5020	TELEPHONE					
121-5490	OTHER PROFESSIONAL SERVICES	169,060	175,822	175,822	182,855	Use of County Regional Assessing - 4% increase in FY25.
121-5810	ASSESSMENT REVIEW BOARD	97	375	375	375	Support Costs
121-6010	OFFICE SUPPLIES	0	50	50	50	Support Costs

ACCOUNTING AND CONTROL

DEPARTMENT: ACCOUNTING AND CONTROL

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	349,287	393,284	394,234	408,486	3.87% over(under) FY24 budget
122	DEPARTMENT: ACCOUNTING & C					
122-4010	FULL-TIME SALARIES	226,476	250,660	250,660	273,288	Salaries for Finance Director (69%), Payroll Administrator (74%), A/P Clerk (67.5%), and Assistant Finance Director (69%). Increase due to 4.75% cost of living increase in FY2025 and other wage adjustments. A/P Clerk Health Ins. Stipend \$6K.
122-4020	PART-TIME SALARIES	0	0	0	0	
122-4030	OVERTIME	30	0	0	0	
122-4050	HEALTH INSURANCE	43,366	60,630	60,630	47,850	5.2% inc in health insurance contribution in 2024 and assumed 8% increase in 2025.
122-4060	RETIREMENT	20,407	23,567	23,567	24,539	Employer retirement contribution for MPERS (9.9%), ICMA 401 plan (8%). Increase due to cost of living increase.
122-4061	RETIREMENT HEALTH SAVINGS	2,290	2,493	2,493	2,659	1% of Salaries
122-4070	SOCIAL SECURITY	16,503	19,611	19,611	21,362	Employer's share of Social Security.
122-5010	POSTAGE	4,231	3,550	3,550	3,550	Provides funds for various activities such as mailing checks to vendors, 1099s, W2s etc. This account also Provides the Town wide cost of the annual maintenance agreement for the Town's postage meter.
122-5030	TRANSPORTATION	81	50	50	50	Transportation expenses for Finance employees to conduct Town business and to attend training seminars.
122-5040	EDUCATIONAL/MEETING	1,379	800	800	1,780	Professional development and training for staff. 3 Legal \$400, 1 HR \$150, 2 Excel \$550, 1 Purchasing \$200, MEGFOA \$280, Quarterly meeting \$200
122-5430	AUDIT	29,675	26,523	26,523	27,053	Audit Firm (RKO) Audit services in FY25. Assumes we will be a 2% increase for School, Town and Wastewater. The amount shown here is the Town portion only.

DEPARTMENT: ACCOUNTING AND CONTROL

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	349,287	393,284	394,234	408,486	3.87% over(- under) FY24 budget
122	DEPARTMENT: ACCOUNTING & CC					
122-5490	OTHER PROFESSIONAL SERVICES	237	650	650	650	GASB 45, 68 and 69 MMA \$450 actuarial fee for 2025 CAFR (OPEB and Pension). Confidential Destruction of records \$200.
122-5700	TRANSFER FEES	2,185	3,000	3,000	3,000	This line item reflects the cost of filing and discharging liens and is offset by lien fees assessed to delinquent property taxpayers.
122-5800	DUES & MEMBERSHIPS	785	350	810	815	Provides dues to various professional associations such as Government Finance Officers Association (\$190), ACFR Award Program (\$460), and the Maine Tax Collectors and Treasurers Association \$165).
122-6010	OFFICE SUPPLIES	652	500	640	640	In-house printing, forms and general office supplies.
122-6015	COMPUTER FORMS/SUPPLIES	686	900	1,250	1,250	Payroll and disbursement check stock, 1099, W2 and computer paper and supplies. Prices have increased substantially since FY2023.
122-6900	OTHER COMMODITIES	304				

DEPARTMENT: DEBT SERVICE

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	455,565	429,485	429,186	415,704	-3.21% over(- under) FY24 budget
123	DEPARTMENT: DEBT SERVICE					
123-8059	Library Construction Bond Principal	165,322	165,322	165,322	165,322	Annual principal payment on the 2016 Public Safety Refunding bond issue. Annual principal payment on the 2019 Library bond issue.
123-8060	2007 PS BLDG IMPROV BOND PRINCIPAL	200,000	175,000	175,000	170,000	Annual principal payment on the 2016 Public Safety Refunding bond issue.
123-8200	BOND INTEREST	90,243	89,163	88,864	80,382	Annual interest payments on the 2016 Public Safety Refunding bond issue. Annual interest payment on the 2019 Library bond issue.

DEPARTMENT: INSURANCE

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Proposed 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	438,156	473,671	476,999	496,454	4.81% over(- under) FY24 budget
124	DEPARTMENT: INSURANCES/RISK MANAGEMENT					
124-4050	HEALTH INSURANCE	0	0	0	0	
124-4080	GROUP INSURANCE	2,294	3,759	2,500	2,625	This is a group term life insurance program through MainepERS. The Town pays a premium for the first \$9,000 coverage per employee. Assume 5% increase
124-4090	INCOME PROTECTION	35,403	35,233	35,233	36,995	This is the employer cost for the short-term disability insurance available to all Town employees. For Police and non-union employees, the cost split is 50% employer/50% employee. For Public Works the cost is 100% employee. Assumes a 5% increase.
124-4095	LONG-TERM DISABILITY	7,111	4,073	5,798	6,117	This is the cost for long-term disability insurance provided to regular employees. 5.5% increase
124-4100	WORKERS' COMPENSATION	248,924	280,144	283,299	298,355	Calculated increase due to employee raises and the 2024 calendar estimate increased for FY25 wage increases. No change to experience Factor.
124-4110	UNEMPLOYMENT COMPENSATION	3,400	5,500	5,500	5,500	The Town participates in the Maine Municipal Association statewide self-insurance pool. Per MMA letter TBD.
124-5015	BANK FEES	7,550	8,648	6,804	6,974	Now shown as expense versus a reduction of interest income. Project 2.5% increase over FY24 estimate.
124-5105	LIABILITY INSURANCE	121,716	122,440	124,287	126,151	The amount budgeted for this account reflects costs for general liability and building insurance, which cannot be allocated by department. Assumes a 1.5% increase property valuation over actual 2024.
124-5120	PUBLIC OFFICIALS LIABILITY INS.	10,520	10,874	10,578	10,737	This is the cost for public officials liability insurance for elected and appointed board members. Assumes a 1.5% increase over FY24 actual.
124-5490	OTHER PROFESSIONAL SERVICES	1,238	3,000	3,000	3,000	FSA Charges

DEBT SERVICE

DEPARTMENT: DEBT SERVICE

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	455,565	429,485	429,186	415,704	-3.21% over(- under) FY24 budget
123	DEPARTMENT: DEBT SERVICE					
123-8059	Library Construction Bond Principal	165,322	165,322	165,322	165,322	Annual principal payment on the 2016 Public Safety Refunding bond issue. Annual principal payment on the 2019 Library bond issue.
123-8060	2007 PS BLDG IMPROV BOND PRINCIPAL	200,000	175,000	175,000	170,000	Annual principal payment on the 2016 Public Safety Refunding bond issue.
123-8200	BOND INTEREST	90,243	89,163	88,864	80,382	Annual interest payments on the 2016 Public Safety Refunding bond issue. Annual interest payment on the 2019 Library bond issue.

INSURANCE/RISK MANAGEMENT

DEPARTMENT: INSURANCE

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Proposed 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	438,156	473,671	476,999	496,454	4.81% over(- under) FY24 budget
124	DEPARTMENT: INSURANCES/RISK MANAGEMENT					
124-4050	HEALTH INSURANCE	0	0	0	0	
124-4080	GROUP INSURANCE	2,294	3,759	2,500	2,625	This is a group term life insurance program through MainePERS. The Town pays a premium for the first \$9,000 coverage per employee. Assume 5% increase
124-4090	INCOME PROTECTION	35,403	35,233	35,233	36,995	This is the employer cost for the short-term disability insurance available to all Town employees. For Police and non-union employees, the cost split is 50% employer/50% employee. For Public Works the cost is 100% employee. Assumes a 5% increase.
124-4095	LONG-TERM DISABILITY	7,111	4,073	5,798	6,117	This is the cost for long-term disability insurance provided to regular employees. 5.5% increase
124-4100	WORKERS' COMPENSATION	248,924	280,144	283,299	298,355	Calculated increase due to employee raises and the 2024 calendar estimate increased for FY25 wage increases. No change to experience Factor.
124-4110	UNEMPLOYMENT COMPENSATION	3,400	5,500	5,500	5,500	The Town participates in the Maine Municipal Association statewide self-insurance pool. Per MMA letter TBD.
124-5015	BANK FEES	7,550	8,648	6,804	6,974	Now shown as expense versus a reduction of interest income. Project 2.5% increase over FY24 estimate.
124-5105	LIABILITY INSURANCE	121,716	122,440	124,287	126,151	The amount budgeted for this account reflects costs for general liability and building insurance, which cannot be allocated by department. Assumes a 1.5% increase property valuation over actual 2024.
124-5120	PUBLIC OFFICIALS LIABILITY INS.	10,520	10,874	10,578	10,737	This is the cost for public officials liability insurance for elected and appointed board members. Assumes a 1.5% increase over FY24 actual.
124-5490	OTHER PROFESSIONAL SERVICES	1,238	3,000	3,000	3,000	FSA Charges

INFORMATION SYSTEMS

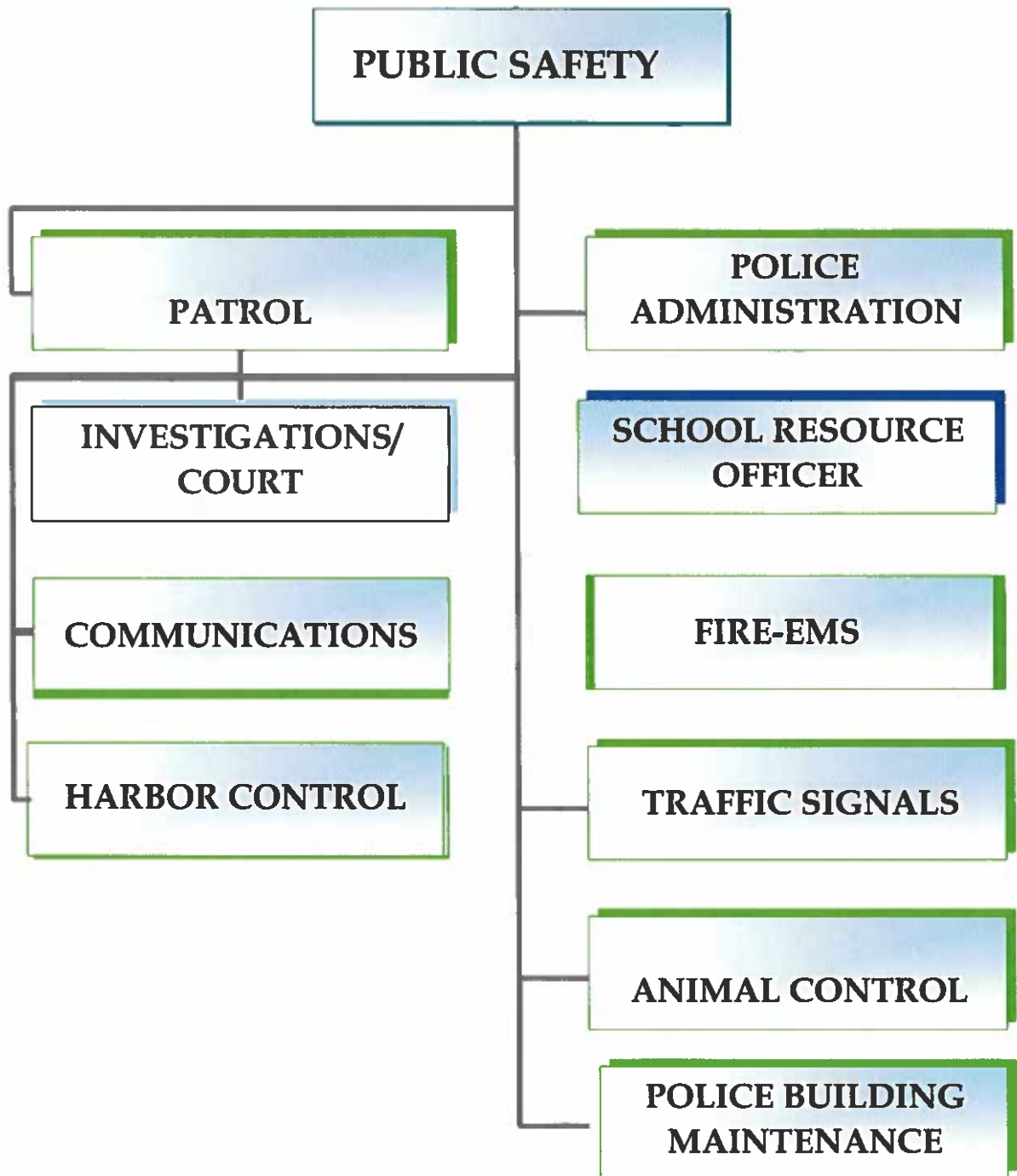
DEPARTMENT: INFORMATION SYSTEMS

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	548,842	587,396	610,420	624,881	6.38% over(- under) FY24 budget
125	DEPARTMENT: INFORMATION SYSTEMS					
125-4010	FULL-TIME SALARIES	99,445	105,303	105,303	109,766	Salary for the Information Systems Administrator (91.9%) and IT Assistant (21.9%). FY25 4.75% COLA, Wastewater allocation is 8.1%. Allocate 5% IT Director to TIF in FY2025
125-4020	PART-TIME SALARIES					
125-4050	HEALTH INSURANCE	21,091	22,645	22,645	22,213	5.2% inc in health insurance contribution in 2024 and assumed 8% increase in 2025.
125-4060	RETIREMENT	10,079	10,579	10,579	10,710	Employe retirement contribution for MPERS (10.2%). change due to cost of living increase and allocation change.
125-4061	RETIREMENT HEALTH SAVINGS	979	1,037	1,037	1,082	1% of Salaries
125-4070	SOCIAL SECURITY	7,662	8,156	8,156	8,497	Employer Social Security contribution.
125-5020	TELEPHONE	19,603	18,203	18,000	18,748	Telephone usage for all departments \$20,400. Wastewater allocation = \$1,652.40
125-5040	EDUCATIONAL/MEETING	900	900	900	900	Professional development and training related costs, such as travel, misc. conference fees. NEARC, GMIS national conference, MMA Tech and/or other IT training - \$480, GMIS annual dues - \$200, URISA Dues - \$195, MEGUG Dues - \$25
125-5370	SECURITY	11,365	12,900	17,200	16,980	Funds for annual monitoring of Town Buildings. Security software maintenance renewals \$11,900 and misc hardware repairs, access cards and support request calls \$6,535.00. Increase due to increase in Exacq maintenance fees. Wastewater allocation = \$1,455.
125-5410	COMPUTER SERVICES/WEB PAGE	67,880	76,831	77,800	77,830	Fiber and internet charges for Public Safety, Town Hall, Public Works, Community Programs, Central Fire, Station 1, Station 4, and Harbor - \$76,800 Web Updates/Misc - \$1,000, Vision GIS hosting \$900 and VGSI Hosting - \$6,000. Wastewater allocation = \$1,482 and \$8,700 billed directly to WW. Cable TV Allocation - \$5,388

DEPARTMENT: INFORMATION SYSTEMS

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	548,842	587,396	610,420	624,881	6.38% over(- under) FY24 budget
DEPARTMENT: INFORMATION SYSTEMS						
125-5490	OTHER PROFESSIONAL SERVICES	75,625	75,625	87,000	90,350	Funds for outside consulting services to operate and manage the Town's Computer System. This item includes \$93,000 for the Managed Services Agreement, which gives the Town 24/7 access to network engineers and on-going monitoring, management and maintenance of Town servers including the phone system; Anti Virus and CyberSecurity monitoring, \$12,300 for maintenance contracts on routers, switches, firewalls and phone system. Increase due to additional services provided as well as employee count increase. Wastewater allocation = \$14,950
125-5900	CONTRACTUAL SERVICES	157,766	178,790	185,000	174,878	Annual license/maintenance fees for the network software (i.e. Workspace Service Cloud, Backup, Spam Filtering Software) - \$45,700; Annual Microsoft O365 licensing - \$55,000, annual license and maintenance fees for Cartegraph Asset Management Software, Web GIS hosting and ArcGIS Server - \$28,838; and MUNIS ASP Fees for our Financial, HR, Payroll, Tax and Permitting Software system - \$88,240. Includes \$5,500 annual fee for Encode 180 and \$2,500 for Zoom meeting licenses. Increase due to rate increase for Munis ASP fees, Cartegraph fees, and O365 licensing and MFA. Wastewater allocation = \$31,200. Allocate \$19,700 in Cartegraph, GIS hosting, and ArcGIS costs to TIF.
125-5903	PRINTER/COPIER CHARGES	7,352	7,352	6,000	7,352	All printer and copier maintenance costs for the Town. Wastewater allocation = \$648.
125-6010	OFFICE SUPPLIES	800	800	800	800	Office supplies needed during the year
125-6800	EQUIPMENT	50,000	50,000	55,000	66,500	Replacement of miscellaneous laptops, computers and printers. Wastewater allocation - \$3,000
125-7540	COMPUTER NETWORK	18,275	18,275	15,000	18,275	Funds for maintenance of the Town's wide area network. Wastewater allocation = \$3,225

PUBLIC SAFETY



POLICE ADMINISTRATION

DEPARTMENT: POLICE ADMINISTRATION

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	470,725	542,304	569,392	622,019	14.7% over(- under) FY24 budget
131-1	DEPARTMENT: POLICE ADMINISTRATION					
131-1-4010	FULL-TIME SALARIES	319,963	368,692	385,701	405,108	Salary for the Police Chief (93%), Deputy Chief, Lieutenant, Administrative Coordinator (90%). Includes an equity wage adjustment
131-1-4030	OVERTIME	0	0	0	4,000	Added overtime coverage for administrative responsibilities with Shellfish Committee, Harbor Committee, and an increase in FOAA requests.
131-1-4050	HEALTH INSURANCE	46,909	71,267	71,267	68,807	5.6% inc in health insurance contribution in 2024 and assumed 8% increase in 2025.
131-1-4060	RETIREMENT	47,251	43,620	53,620	58,775	Employer retirement contribution for MPERS 3C 12.8% in FY25. Increase due to cost of living increase. Deputy Chief 357 Contribution.
131-1-4061	RETIREMENT HEALTH SAVINGS	3,219	3,600	3,600	4,034	1% of Salaries
131-1-4070	SOCIAL SECURITY	24,750	28,325	28,325	31,423	Employer Social Security contribution.
131-1-5010	POSTAGE	703	800	800	800	Funds for department mailings to include mailing of traffic citations to State, records to Maine BMV, past due parking ticket violations, and general business correspondence.
131-1-5040	EDUCATIONAL/MEETING	5,822	4,500	4,500	7,500	Local administrative training opportunities (\$1,500). Funds for attendance at one national conference (\$3,500). 2024 IACP being held in Boston with opportunity for additional supervisory personnel from the agency to attend.
131-1-5060	PRINTING	265	500	500	500	Printing needs throughout the year to include business cards, flyers, and informational forms and documents.
131-1-5080	LEGAL/ ADVERTISING	89	500	500	1,500	Funds for legal ads in newspapers.
131-1-5310	VEHICLE MAINTENANCE	612	500	500	700	Maintenance of the Chief's electric vehicle beyond costs associated with charging and tires. Electric Vehicle is a 2022 Ford Mach-E and covered by warranty. EV maintenance is more infrequent than gas-powered engines/ vehicles.

DEPARTMENT: POLICE ADMINISTRATION

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	470,725	542,304	569,392	622,019	14.7% over(- under) FY24 budget
131-1	DEPARTMENT: POLICE ADMINISTRATION					
131-1-5800	DUES & MEMBERSHIPS	1,055	1,200	1,200	1,400	Dues for professional law enforcement associations: Maine Chiefs of Police (\$500 - Chief, Deputy Chief, Lieutenant), IACP (\$500 - Chief, Deputy Chief), FBI National Academy Associates (\$250 - Chief), New England Chiefs Association (Chief - \$150).
131-1-5900	OTHER CONTRACTUAL SERVICES	15,031	13,500	13,500	30,172	Account utilized for pre-employment physical, polygraph, and psychological exams of new hires. Fees associated with acquiring background reports and annual fee for FY25 for the Regional Crime Laboratory at Portland PD (\$6,372). Department's electronic scheduling software system is paid from this account (\$2,700). Fees associated with the Department's accreditation through the Maine Law Enforcement Accreditation Program (MLEAP) include PowerDMS (\$550) and annual accreditation fee (\$750). Fee paid to the Maine Criminal Justice Academy (MCJA) for new officer training (BLETP) is charged to this account (\$2,800). Includes Town contribution towards the Tri-Town Community Resource Liaison (\$15,000)
131-1-6010	OFFICE SUPPLIES	1,136	1,300	1,300	1,300	Office supplies needed during the year.
131-1-6130	MOTOR FUEL AND LUBRICANTS	606	500	579	500	Funds to provide out-of-town charging needs of the Chief's electric vehicle, if necessary.
131-1-6900	OTHER COMMODITIES	3,314	3,500	3,500	5,500	Funds for the purchase of yearly publications of updated State of Maine motor vehicle (Title 29-A) and Criminal (Title 17-A) statutes, along with the Officers' Street Reference Guide. Processing of concealed firearms permits, training materials, bulletins, and office first aid supplies. This fund also covers the Officer Wellness Program, ensuring the mental and emotional well-being of employees is being evaluated by a qualified provider (\$225 per session).

PATROL

DEPARTMENT: PATROL

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	1,519,502	1,525,381	1,626,434	1,689,653	10.77% over(- under) FY24 budget
131	DEPARTMENT: PATROL					
131-4010	FULL-TIME SALARIES	902,769	880,586	987,125	1,002,192	Salaries for 3 Sergeants, 9 Patrol Officers, 2 School Resource Officers (30%), and Assistant Harbormaster (30%). This account also covers contractual obligations for specialized holiday pay.
131-4020	PART-TIME SALARIES	9,836	10,000	10,000	10,000	Salaries for reserve officers and members of the Fire/Police unit. This account supports the increased use of reserve officers for details, open shifts, and required training. The department now utilizes 4 reserve officers. The account supports 100% of the six Fire/Police salaries, which, in total, average a combined \$4,000 annually. Utilization of reserve police officers saves on overtime expenses.
131-4025	OVERTIME-COURT TIME	2,744	3,500	3,500	4,500	Reimburses the 3-hour minimum overtime for attendance at court, per collective bargaining. Officers are required to appear for Zoom-based Traffic Court and in-person Grand Jury appearances.
131-4030	OVERTIME	81,167	85,000	85,000	90,000	Overtime to cover vacant patrol shifts due to vacations, holidays, illness, officers attending training, Council meetings, and special town events, etc.
131-4050	HEALTH INSURANCE	167,144	190,574	190,574	194,727	5.6% inc in health insurance contribution in 2024 and assumed 8% increase in 2025.
131-4060	RETIREMENT	121,944	111,769	111,769	127,630	Employer retirement contribution for MPERS 3C to 12.8% in FY25. Increase due to rate, cost of living increases, and contract step increases.
131-4061	RETIREMENT HEALTH SAVINGS	2,456	2,484	2,484	2,653	1% of Sergeant Salaries
131-4070	SOCIAL SECURITY	73,947	75,090	75,090	84,865	Employer Social Security contribution.

DEPARTMENT: PATROL

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	1,519,502	1,525,381	1,626,434	1,689,653	10.77% over(- under) FY24 budget
131	DEPARTMENT: PATROL					
131-5040	EDUCATIONAL/MEETING	14,471	15,500	15,500	15,500	This account is utilized for the on-going training and development of department personnel. Training topics include: contemporary police practices, leadership, investigation, officer-safety, customer service, emergency vehicle operation, firearms and tactics, crime scene processing, interview techniques, report writing, mental and behavioral health recognition, and de-escalation. The Maine Criminal Justice Academy Board of Trustees mandates all certified officers attend, at minimum, 40 hours of training on a bi-annual basis. This account also supports the \$1,200 fee associated with annual mandatory online training for new & case law updates and Maine Bureau of Labor compliance courses.
131-5060	PRINTING	1,003	1,500	1,500	1,500	Printing needs to include department forms, business cards, parking tickets, etc. throughout the year.
131-5080	LEGAL/ ADVERTISING	1,000	500	500	0	Moved to Administration
131-5310	VEHICLE MAINTENANCE	25,756	25,000	25,000	23,700	Maintenance of the department's seven marked police cruisers and three unmarked vehicles. Insurance deductible for any cruiser accident comes out of this account. Additional funds for Public Works' Vehicle Technicians is supported in this account.
131-5300	EQUIPMENT MAINTENANCE	5,710	5,950	5,950	6,450	Annual subscription fees for three (3) town speed-monitoring trailers (\$5,000) and (\$1,000) for StatTrack traffic/speed/volume data collection device. Fitness equipment maintenance is paid through this account (\$500).
131-5330	RADIO/RADAR MAINTENANCE	5,729	6,200	6,200	6,200	Funds for routine maintenance of department mobile radios (13), portable radios (37), and radar units (11). All radar units are required to be calibrated yearly at an expense of \$1,300. Radio preventive maintenance is approximately \$1,200.
131-5410	COMPUTER SERVICES	1,812	10,480	10,480	18,300	Provides 50% of maintenance contract and upgrades for the IMC records management system. Fee split with 134-5410. Subscription for Axon ALPR for the eight patrols vehicles
131-6010	OFFICE SUPPLIES	1,943	2,200	2,200	2,200	Office supplies needed during the year.

DEPARTMENT: PATROL

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	1,519,502	1,525,381	1,626,434	1,689,653	10.77% over(- under) FY24 budget
131	DEPARTMENT: PATROL					
131-6130	MOTOR FUEL AND LUBRICANTS	26,142	30,448	24,962	26,236	Cost of gasoline and lubricants for the department's 7 marked police cruisers and 3 unmarked police vehicles (Lieutenant/Truck/Unmarked Explorer). The fleet consists of a combination of both hybrid and gasoline vehicles.
131-6140	TIRES	4,346	7,500	7,500	7,500	Tires and tire repairs for 7 marked police cruisers, 4 unmarked police vehicles (DC/LI/Explorer/Kona) and department truck. Average price for regular tires is \$240 each plus \$120 per vehicle for mounting and balancing.
131-6520	SAFETY EQUIPMENT/SUPPLIES	2,056	4,500	4,500	4,500	Replacement of leather gear, flashlights, chemical agents, traffic vests, and other safety-related equipment. Annual price increases for almost all safety equipment. This account also supports the Fire/Police unit.
131-6610	UNIFORMS/CLEANING	26,840	26,000	26,000	26,000	Uniforms and equipment for the officers are purchased from this account, as well as contractual cleaning allowance (\$240/per officer); clothing allowance (\$400/per officer). The contract also provides funds for replacement clothing. The 4 reserve officers and 6 Fire/Police member's uniforms and equipment are also provided from this account. Examples of prices: uniform shirt \$80, pants \$120, winter coat \$450 and boots \$325. As an example, the initial equipment and uniforms for a new officer is approximately \$3,500.
131-6620	AMMUNITION / SUPPLIES	6,772	7,000	7,000	7,500	Ammunition for officers to qualify with their duty weapons, less-lethal options, and patrol rifles twice per year. Additional ammunition needed for situational training (low-light/darkness/moving drills, etc.) and skill-development. This account also supports the ammunition requirements of the department officer assigned to the Cumberland County Emergency Services Unit (ESU).

DEPARTMENT: PATROL

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	1,519,502	1,525,381	1,626,434	1,689,653	10.77% over(- under) FY24 budget
131	DEPARTMENT: PATROL					
131-6800	EQUIPMENT	24,478	15,000	15,000	17,500	Equipment funds that were formally included in a reserve account. Equipment needs include replacement radar unit(s), weapons (lethal and non-lethal), protective body armor and external vests, patrol shields, protective helmets, and other equipment items to support police operations. Department proposes the purchase of a police canine in FY25.
131-6820	OFFICE EQUIPMENT	1,752	1,100	1,100	2,500	Replacement office chairs are needed for all 3 Sergeant's work stations and for the department's administrative coordinator. Additional funds are utilized for as-needed purchases to include replacement monitors at workstations, computer accessories (keyboard/mice/speakers), and shelving/storage needs.
131-6900	OTHER COMMODITIES	7,685	7,500	7,500	7,500	The account supports the cost for impaired driver testing (chemical samples), CJIS-compliant shredding services, and the use of language line communication/interpreter services. This account also supports the cost of various professional publications, including: New England States Police Information Network (NESPIN), background investigation software, K9 supplies and dues, and kitchen/cleaning supplies and coffee service at police headquarters.

INVESTIGATIONS/COURT

DEPARTMENT: CRIMINAL INVESTIGATIONS

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	303,063	241,758	240,530	255,337	5.62% over(- under) FY24 budget
131-2	DEPARTMENT: CRIMINAL INVESTIGATIONS					
131-2-4010	FULL-TIME SALARIES	224,866	162,420	161,421	161,448	Salary for 2 Detectives, plus contractual step increases. This account includes Detective holiday pay.
131-2-4030	OVERTIME	7,322	8,000	8,000	8,000	Detectives' overtime when called in, or held over, for investigatory work.
131-2-4050	HEALTH INSURANCE	25,919	30,782	30,782	44,736	5.6% inc in health insurance contribution in 2024 and assumed 8% increase in 2025.
131-2-4060	RETIREMENT	22,808	21,390	21,390	21,262	Employer retirement contribution for MPERS 3C to 12.8% in FY25. Increase due to rate, cost of living increases, and contract step increases.
131-2-4070	SOCIAL SECURITY	17,277	13,037	13,037	12,963	Employer Social Security contribution.
131-2-5310	VEHICLE MAINTENANCE	706	1,200	1,200	1,200	Maintenance of 2 vehicles assigned to the Detectives. One vehicle is a 2019 hybrid Ford Explorer and the other is a 2017 Chevrolet sedan. Both of these vehicles are "unmarked" and are not used in a patrol capacity.
131-2-5330	RADIO/RADAR MAINTENANCE	0	150	150	300	Maintenance of the Detectives' mobile and portable radios.

DEPARTMENT: CRIMINAL INVESTIGATIONS

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	303,063	241,758	240,530	255,337	5.62% over(- under) FY24 budget
131-2	DEPARTMENT: CRIMINAL INVESTIGATIONS					
131-2-6010	OFFICE SUPPLIES	1,494	1,500	1,500	2,000	Office supplies needed during the year to support the work of investigations. This account also supports a department subscription to TLO, an investigatory software (\$900/ annually). Crime scene and evidence processing supplies & materials are paid from this account (\$800/ year).
131-2-6130	MOTOR FUEL AND LUBRICANTS	2,671	2,779	2,550	2,678	Gasoline and lubricants for two Detective vehicles.
131-2-6140	TIRES AND TUBES	0	500	500	750	Tires and tire repairs for two Detective vehicles.

SCHOOL RESOURCE OFFICER

DEPARTMENT: SCHOOL RESOURCE OFFICER

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	142,967	149,517	155,246	166,414	11.3% over(- under) FY24 budget
131-3	DEPARTMENT: SCHOOL RESOURCE OFFICER					
131-3-4010	FULL-TIME SALARIES	92,955	100,533	106,262	106,268	Salary for 2 School Resource Officers (SRO) at 70%. Increase due to step increases.
131-3-4030	OVERTIME	9,562	2,500	2,500	2,500	Funds for overtime attendance at school-related meetings and events (non-sports), scheduled outside normal school hours.
131-3-4050	HEALTH INSURANCE	17,348	21,548	21,548	31,315	5.6% inc in health insurance contribution in 2024 and assumed 8% increase in 2025.
131-3-4060	RETIREMENT	14,175	13,254	13,254	14,010	Employer retirement contribution for MPERS 3C to 12.8% in FY25. Increase due to rate, cost of living increases, and contract step increases.
131-3-4070	SOCIAL SECURITY	7,258	7,882	7,882	8,321	Employer Social Security contribution.
131-3-5040	SRO TRAINING	1,522	3,500	3,500	3,500	National Association of School Resource Officer (NASRO) Training(s) and other professional development courses for the 2 School Resource Officers. School Department agrees to cover half the training costs associated with National NASRO Conference for one SRO per year.
131-3-6010	OFFICE SUPPLIES	147	300	300	500	Office supplies needed during the year for the 2 SROs, and supplies to support the newly certified Drug Abuse Resistance Education (DARE) officer.

COMMUNICATIONS

DEPARTMENT: COMMUNICATIONS

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	828,003	853,711	866,297	891,042	4.37% over(- under) FY24 budget
134	DEPARTMENT: COMMUNICATIONS (SEE REVENUE SECTION FOR DISPATCH FROM OTHER TOWNS OFFSETTING THIS EXPENSE)					
134-4010	FULL-TIME SALARIES	482,921	511,711	524,297	534,020	Salary for Communications Supervisor and 7 Communications Officers. Increase is due to contract step increases. This account includes contractual holiday costs.
134-4020	PART-TIME SALARIES	2,155	16,000	16,000	16,000	Salaries for part-time Communications Officers who replace the full-time dispatchers when there are open shifts for vacation, holiday, and sick leave. Utilization of Reserve Communications Officers saves on overtime expenses.
134-4030	OVERTIME	112,633	57,584	57,584	57,584	Funds for replacement shifts created by vacation, holiday, sick time and attendance at training and professional development.
134-4050	HEALTH INSURANCE	81,396	111,380	111,380	117,144	5.6% inc in health insurance contribution in 2024 and assumed 8% increase in 2025.
134-4060	RETIREMENT	75,835	65,587	65,587	68,333	Employer retirement contribution (12.8%). ICMA 457 match of 2.5%. Increase due to contract step increases.
134-4061	RETIREMENT HEALTH SAVINGS	864	645	645	817	1% of non-union salary.
134-4070	SOCIAL SECURITY	44,201	44,824	44,824	46,544	Employer Social Security contribution.
134-5020	TELEPHONE	3,821	4,500	4,500	4,750	Cost of monthly fee for 12 cellular phones (7 cruiser, 1 harbor, 2 detectives, and 2 SROs). Cost of data plan for 10 cruisers/boat laptops. **These charges are split with 134-5610**

DEPARTMENT: COMMUNICATIONS

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	828,003	853,711	866,297	891,042	4.37% over(- under) FY24 budget
134	DEPARTMENT: COMMUNICATIONS (SEE REVENUE SECTION FOR DISPATCH FROM OTHER TOWNS OFFSETTING THIS EXPENSE)					
134-5040	EDUCATIONAL/MEETING	2,408	3,000	3,000	3,000	Certification requirements for Communications personnel and professional development opportunities for the Communications staff.
134-5300	EQUIPMENT MAINTENANCE	2,829	6,700	6,700	6,700	Account funds the Equature Recording Solutions Maintenance Contract (\$2,100), which is the hardware/software that records all dispatch radio and phone traffic. This account also covers the annual Zetron Service Plan (\$3,800) for dispatching consoles and the OpenFox License which permits access to the State for records (\$800).
134-5330	RADIO MAINTENANCE	3,664	4,000	4,000	4,000	Funds used to maintain and repair dispatching consoles and base radios, including expenses related to troubleshooting network issues such as equipment failures, power outages/surges, etc.
134-5410	COMPUTER SERVICES	1,575	10,480	10,480	13,000	Provides 50% of maintenance contract and upgrades for the IMC records management system. Fee split with 134-5410.
134-5610	DATA & RADIO COMMUNICATIONS	10,096	12,200	12,200	12,500	Rental cost of tower space for the radio repeater system (\$310/month = \$3,720/year); monthly data transfer fee for cruiser laptops (\$40/month x 10 laptops = \$4,800/year) for communications' center connection; secure T-1 telephone link to DMV records in Augusta (METRO) (\$305/month = \$3,660), Cable connection (\$36/month = \$432/year). Annual radio frequency registration costs (\$450).

DEPARTMENT: COMMUNICATIONS

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	828,003	853,711	866,297	891,042	4.37% over(- under) FY24 budget
134	DEPARTMENT: COMMUNICATIONS (SEE REVENUE SECTION FOR DISPATCH FROM OTHER TOWNS OFFSETTING THIS EXPENSE)					
134-6010	OFFICE SUPPLIES	465	600	600	600	Office supplies needed during the year. Largest percentage is for the cost of paper for the DMV/NCIC computer system.
134-6610	UNIFORMS	1,148	2,500	2,500	3,200	Uniforms for 8 Communications Center employees. Contract indicates \$350 yearly x8= \$2800. Set up for new Communications Officer is approximately \$500.
134-6820	OFFICE EQUIPMENT	1,138	1,100	1,100	1,800	Office equipment including chairs, replacement computer monitors, security camera television displays, shelving, storage, etc.
134-6900	OTHER COMMODITIES	854	900	900	1,050	Funds to purchase materials and goods for hosted meetings and regional networking opportunities. This account also funds the fees for Communications Officers to obtain/ maintain Notary Public Commission.

TRAFFIC SIGNALS

DEPARTMENT: STREETLIGHTS AND TRAFFIC SIGNALS

Acct No	Account Name	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	9,280	7,900	12,000	12,000	12,000	0% over(- under) FY24 budget
135 DEPARTMENT: STREETLIGHTS & TRAFFIC SIGNALS							
135-5300	SIGNAL MAINTENANCE	9,280	7,900	12,000	12,000	12,000	Repairs to all traffic signals within town.

HARBOR CONTROL

DEPARTMENT: HARBOR

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	241,446	204,048	208,848	283,150	38.77% over(- under) FY24 budget
DEPARTMENT: HARBOR						
136-4010	FULL-TIME SALARIES	112,365	85,634	90,434	142,555	Salary for the Harbormaster, Assistant Harbormaster (70%), police chief (7%), and Administrative Coordinator (10%).
136-4020	PART-TIME SALARIES	17,689	30,400	30,400	23,000	Salaries for 2 summer Park Rangers, who provide services at Town Landing to support the work of the Harbormaster. These are seasonal positions budgeted for 40 hours per week for approximately 15 weeks.
136-4030	OVERTIME	4,498	5,000	5,000	5,000	Overtime funds to support additional hours needed from the harbormaster and assistant harbormaster to address urgent or emergency situations, or provide additional coverage during busy periods.
136-4050	HEALTH INSURANCE	11,685	11,974	11,974	19,592	5.6% inc in health insurance contribution in 2024 and assumed 8% increase in 2025.
136-4060	RETIREMENT	14,373	10,964	10,964	18,417	Employer retirement contribution for MePERS (12.8%) increase due to rate, cost of living increases.
136-4061	RETIREMENT HEALTH SAVINGS	82	-	-	157	
136-4070	SOCIAL SECURITY	10,160	9,259	9,259	13,059	Employer Social Security contribution.
136-5010	POSTAGE	170	200	200	400	Funds to mail informational materials to mooring holders. Reduction represents the use of the online mooring program, eliminating some mailings.

DEPARTMENT: HARBOR

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	241,446	204,048	208,848	283,150	38.77% over(- under) FY24 budget
DEPARTMENT: HARBOR						
136-5040	EDUCATION/MEETING	1,272	1,500	1,500	2,500	Two day annual certification for Harbormaster, Assistant Harbormaster, and Patrol Lieutenant at Maine Maritime Academy. This account supports Shellfish education for Harbormaster and captains' course for Assistant Harbormaster, if needed.
136-5060	PRINTING	183	500	500	500	Printing of mooring and dinghy stickers and misc. documents.
136-5105	GENERAL LIABILITY INSURANCE	13,475	7,400	7,400	7,770	Insurance for the harbor boat.
136-5200	ELECTRICITY	1,222	1,017	1,017	1,551	This reflects the latest contract rate for for FY24.
136-5205	NET SOLAR ENERGY	-162			-1,551	
136-5220	WATER	514	600	600	700	Cost of public water at the pier facility.
136-5240	SANITARY SERVICES	3,872	3,300	3,300	4,000	Rental and service of two restroom facilities at Town Pier during warmer months, including an ADA compliant unit. Winterization of the septic pump-out system.
136-5310	VEHICLE MAINTENANCE	10,844	6,000	6,000	10,000	Maintenance of the harbor boat and boat trailer, as well as a portion of the maintenance associated with the harbor truck. The boat and motors are experiencing age-related wear and tear, and service expenses have increased.
136-5330	RADIO MAINTENANCE	259	400	400	400	Funds for the repairs to the marine and police radios.

DEPARTMENT: HARBOR

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	241,446	204,048	208,848	283,150	38.77% over(- under) FY24 budget
136	DEPARTMENT: HARBOR					
136-5500	MAINTENANCE BUILDING	21,259	17,500	17,500	17,500	Fund supports seasonal removal and installation of the floats which require an outside contractor and the use of a crane and multiple personnel (\$14,000). Minor building-related repairs are paid from this account to include preventative paint needs to both the office and pier. The pier is 23 years old and requires more yearly maintenance.
136-5900	OTHER CONTRACTUAL SERVICES	0	500	500	500	Funds are for incidental services at the Town Landing, to potentially include needed tow services, unplanned mooring services, etc.
136-6130	MOTOR FUEL AND LUBRICANTS	5,083	6,400	6,400	7,000	Funds for the fuel and lubricants for the Harbormaster's boat. Increase is for training on the boat of new staff member, resulting in higher consumption. Also includes cost of fuel for the harbor truck.
136-6520	SAFETY EQUIPMENT/SUPPLIES	402	400	400	1,000	Replacement of safety equipment such as life jackets, survival gear, flares, safety beacons, lanterns, and supporting batteries for said equipment.
136-6610	UNIFORMS	1,345	900	900	1,600	Uniform replacement for the Harbormaster, outfitting of new Assistant Harbormaster, and two summer Park Rangers.
136-6800	EQUIPMENT	4,169	900	900	2,000	Equipment for boat, dinghy replacement (one per year), "no wake zone" signage, and misc. equipment to support harbor operations.
136-6810	EQUIPMENT MAINTENANCE	6,470	3,000	3,000	5,000	Maintenance and services on the harbor's septic pump-out station. Supported by a 90/10 State grant. Plumbing service provider's fees have increased.

DEPARTMENT: HARBOR

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	241,446	204,048	208,848	283,150	38.77% over(- under) FY24 budget
DEPARTMENT: HARBOR						
136-6900	OTHER COMMODITIES	217	300	300	500	Miscellaneous expenses to include legal fees and CJIS-compliant shredding services for the destruction of expired records.

ANIMAL CONTROL

DEPARTMENT: ANIMAL CONTROL

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	13,468	17,400	17,400	18,400	5.75% over(- under) FY24 budget
136-1	DEPARTMENT: ANIMAL CONTROL					
136-1-4010	FULL-TIME SALARIES	0	0	0	0	
136-1-4020	PART-TIME SALARIES	0	0	0	0	This position is combined into the traffic officer position. A stipend of \$2 per hour has been added for these extra duties.
136-1-4030	OVERTIME					
136-1-4050	HEALTH INSURANCE					
136-1-4060	RETIREMENT					
136-1-4061	RETIREMENT HEALTH SAV					
136-1-4070	SOCIAL SECURITY	0	0	0	0	Employer Social Security contribution.
136-1-5040	EDUCATION/MEETING	163	300	300	300	Continued training for ACO.
136-1-5310	VEHICLE MAINTENANCE	300	700	700	700	Maintenance of the ACO/traffic vehicle.
136-1-5900	OTHER CONTRACTUAL SERVICES	12,749	16,000	16,000	17,000	Contracted rate to Midcoast Humane Society for acceptance of stray and surrendered animals (\$13,800). This contract has an annual increase of 5% per year. This account also supports expenses to Charlie's Friends for unclaimed strays transferred to their shelter. This account covers emergency medical costs for injured animals in Falmouth that go unclaimed.
136-1-5940	CANINE CONTROL	0	0	0	0	
136-1-6610	UNIFORMS	0	0	0	0	
136-1-6900	OTHER COMMODITIES	256	400	400	400	Nets, leashes, cages, gloves and misc. items.

POLICE BUILDING MAINTENANCE

DEPARTMENT: POLICE BUILDING MAINTENANCE

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	59,648	98,054	57,280	58,437	-40.4% over(- under) FY24 budget
137	DEPARTMENT: POLICE BUILDING MAINTENANCE					
137-4010	FULL-TIME SALARIES	435	19,500	-	-	
137-4020	PART-TIME SALARIES	20,012	30,257	30,257	30,257	Custodian 22 hours per week
137-4030	OVERTIME					
137-4050	HEALTH INSURANCE	(12)	3,976	-	-	
137-4060	RETIREMENT	394	1,957	-	-	
137-4061	RETIREMENT HEALTH SAVINGS	-	195	-	-	1% of Salary
137-4070	SOCIAL SECURITY	1,564	3,821	2,315	2,315	Employer Social Security contribution.
137-5200	ELECTRICITY	16,091	13,272	19,723	22,933	Increase to account for power source for two administrative Eys.
137-5205	NET SOLAR ENERGY	(2,473)		(19,723)	(22,933)	Projected solar project energy credits based on annual production of 1,500,000 kWh and net energy credit of \$.23 per kWh.
137-5220	WATER	3,273	3,500	3,500	3,500	Water costs for the public safety building.
137-5230	FUEL OIL	4,922	5,576	5,208	5,365	Propane costs for the public safety building. Assume current contract plus 3% in FY25.
137-5500	MAINTENANCE/BUILDING	15,442	16,000	16,000	17,000	This item covers the costs of repairs to plumbing, electrical, heating, and other systems, as well as general maintenance to the building, as needed.

FIRE & EMERGENCY SERVICES

DEPARTMENT: FIRE

		2024-2025 Line Item Budget Notes			
Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
-	DEPARTMENT TOTAL	4,027,695	4,928,824	4,928,615	5,362,772
132 DEPARTMENT: FIRE/EMS					
132-4010	FULL-TIME SALARIES	2,100,604	2,628,600	2,726,114	3,151,732
					8.8% over(- under) FY24 budget
					Salary for the Fire Chief, Assistant Chief, Deputy Chief, Office Administrator, Prevention, Training and Outreach Lieutenant, and Administrative Assistant at Central Station, 8 on Shift Lieutenants, and 28 FF/EMS. Includes New Union Contract steps and an increase of 5% in FY24 and 4.75% increase FY25.
132-4020	PART-TIME SALARIES	304,246	400,000	325,000	194,000
					Wages for 1 per diem (FF/EMS) that help staff apparatus and ambulances, wages paid to call firefighters and emergency medical technicians for response to incidents and training, stipend for medical director (\$250/month), and summer live-in internship (40 hours/week). Budget based on 1,600 EMS incidents and 750 fire incidents.
132-4030	OVERTIME	128,470	100,000	120,000	112,000
					Overtime for fulltime and per diem staff to cover open shifts, provide EMS coverage to sporting events (cross country & track meets, lacrosse & football games, marathons, soccer tournaments, etc.), and for presenting public education courses such as CPR, fire extinguishers, and first-aid. Added \$12k in FY2025 for Holiday Pay per new labor contract.
132-4050	HEALTH INSURANCE	344,202	497,970	447,883	510,103
					6% inc in health insurance in 2024 and assumed 8% increase in 2025.
132-4060	RETIREMENT	285,931	324,292	322,257	386,171
					All Firefighter/EMS full-time staff 3C pension plan assume (12.8%) in FY25.
132-4061	RETIREMENT HEALTH SAVINGS	22,645	26,126	26,086	30,769
					1% of Salaries.
132-4070	SOCIAL SECURITY	190,078	244,093	247,342	267,178
					Employer Social Security contribution.
132-4100	WORKERS COMPENSATION				Carried in Finance
132-5010	POSTAGE	760	500	775	800
					Funds for department mailings.

DEPARTMENT: FIRE

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	4,027,695	4,928,824	4,928,615	5,362,772	8.8% over(- under) FY24 budget
132 DEPARTMENT: FIRE/EMS						
132-5020	TELEPHONE	6,580	4,700	4,800	4,800	Department cell phone and IPADs (Fire Chief, Assistant Chief, Deputy Chief/EMA, 3 Ambulances, and 3 Fire Trucks).
132-5040	EDUCATIONAL/ MEETING	14,335	18,000	18,000	34,000	Training to maintain proficiency and certifications of all personnel (fulltime, per diem and call company). Also covers annual training requirements of the Town, State, and Federal Gov. Increase in FY2025 due to Labor Contract that included cost of sending 1 member to Paramedic school (\$14k) and 1 member to Advanced EMT training (\$2.5k).
132-5045	RECRUITMENT PROGRAM	1,269	4,000	1,500	1,500	Various recruitment drives for replacing fulltime employees and recruiting new call and part-time members.
132-5200	ELECTRICITY	15,626	12,821	18,968	21,972	Assumed January 2024 7.5% distribution rate increase and new energy supply rate of \$.1158/kWh.
132-5220	NET SOLAR ENERGY	-2,291		-18,968	-21,972	Projected solar project energy credits based on annual production of 1,500,000 kWh and net energy credit of \$.23 per kWh.
132-5220	WATER	1,687	1,600	1,738	1,790	Funds for water usage at three fire stations. Assume 3% rate increase each year.
132-5230	FUEL OIL	17,021	11,767	17,863	18,756	Funds for natural gas heating at three fire stations. FY25 assumes 5% price increase on natural gas.
132-5240	SEWER	5,226	4,800	5,200	5,200	Sewer cost for three fire stations.
132-5300	MACHINE/EQUIPMENT MAINTENANCE	24,182	26,000	30,000	32,000	Provides the annual maintenance and repair of the breathing apparatus. (i.e. flow tests, parts, labor, etc.) , hydraulic rescue tools, heart monitors, power stretchers, AEDs, Cascade System, saws, and gas meters. Also includes annual 3rd party testing of all hose and ground ladders.
132-5310	VEHICLE MAINTENANCE	62,427	60,000	65,000	67,500	Preventative maintenance and emergency repairs needed to keep 3 Engines, 1 Tower, 1 Tank truck, 3 ambulances, 2 Utility trucks and all staff vehicles in service. Includes annual 3rd party testing and certification of all pumps and the aerial device itself. Routine repairs are performed at Falmouth Public Works whenever possible.

DEPARTMENT: FIRE

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	4,027,695	4,928,824	4,928,615	5,362,772	8.8% over(- under) FY24 budget
132	DEPARTMENT: FIRE/EMS					
132-5330	RADIO MAINTENANCE	986	4,500	4,500	4,500	Ongoing maintenance and repair of portable radios, mobile radios, pagers, antennas, and fire station alerting systems.
132-5490	AMBULANCE BILLING SERVICES	36,625	30,800	38,500	42,500	Payment for billing services based on 7% of collections (estimated at \$603K in FY25).
132-5500	MAINTENANCE/BUILDING SERVICES	23,844	30,000	30,000	30,000	Provides cost of standard upkeep and operations of 3 fire stations. Includes annual maintenance on overhead doors, exhaust capture system, heating and cooling systems, sprinkler systems, and solar panels. Also includes cleaning contract for Central Station Administrative areas.
132-5410	COMPUTER/ COMMUNICATION SERVICE FEES	1,260	10,500	10,500	10,500	Fire Department operations software maintenance through IMC, EMS run report software licensing through ImageTrend, scheduling software, and preplan system.
132-5610	EQUIPMENT RENTALS	3,812	4,200	4,200	4,200	Oxygen cylinder rentals, refills, and service. Storage trailer rental at Central to house desks, chairs and other items.
132-5630	FIRE HYDRANT RENTAL	141,626	147,840	147,840	152,609	Fee charged by the Portland Water District for Fire Protection Services related to the water distribution system. Charges based on the number of fire hydrants. There are currently 417 public hydrants and 56 private hydrants in town. FY2025 baed on estimated 5% increase in January 2024.
132-5800	DUES & MEMBERSHIPS	1,395	3,500	4,500	4,500	Dues to various Fire professional organizations (NFPA, Maine Chiefs, International Fire Chiefs, Coastal Mutual Aid, New England Fire Chiefs). This includes annual NFPA codes subscription.
132-5810	EMS REGION DUES	1,500	2,500	2,500	2,500	Annual dues to regional EMS agency - Atlantic Partners in EMS (APEMS).
132-5820	EMPLOYEE INCENTIVE PROGRAM	14,658	15,000	15,000	15,000	Funds for employee recognition events, accident insurance through MMA (\$34 per call member), and for the Employee Incentive Program used to reward and retain active members.

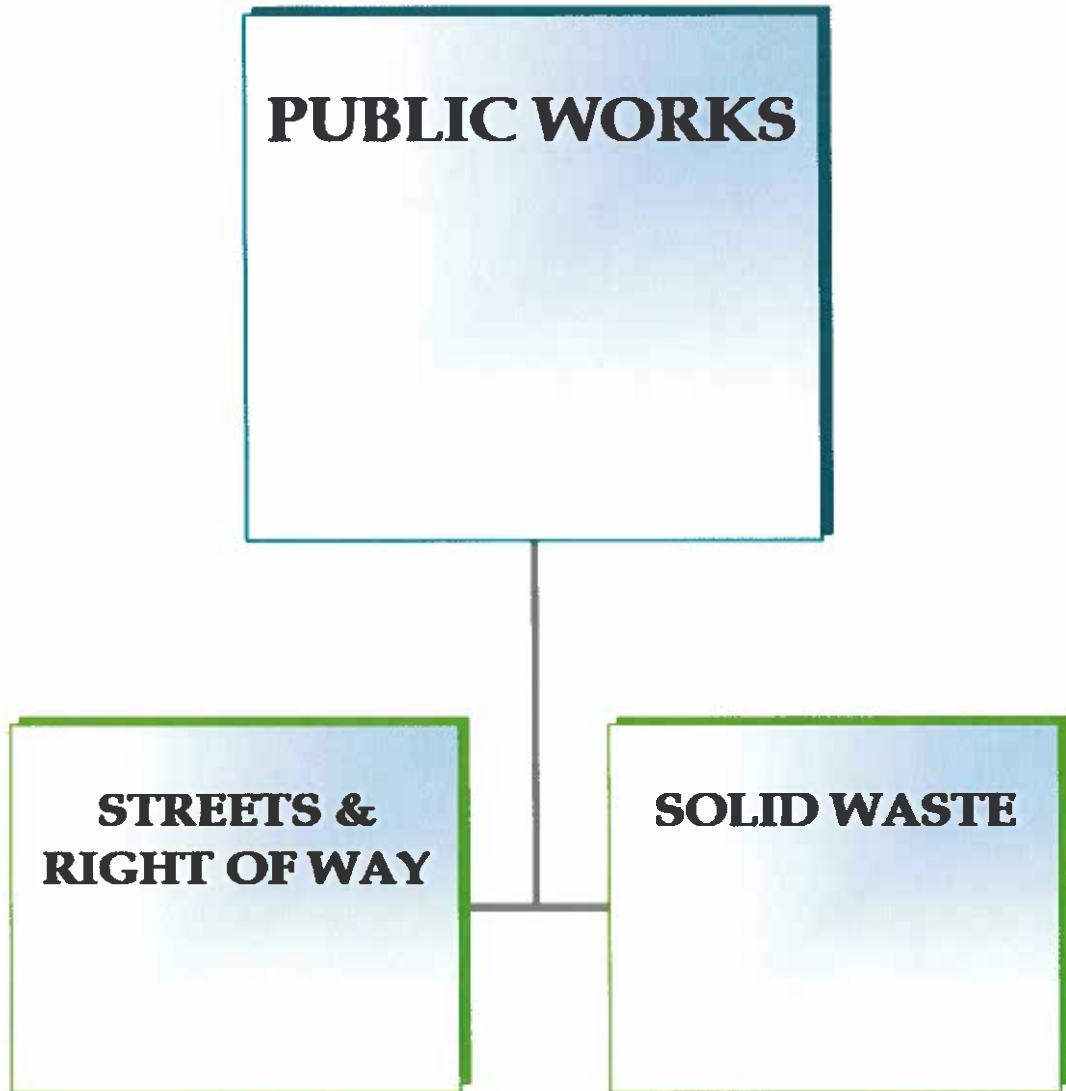
DEPARTMENT: FIRE

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	4,027,695	4,928,824	4,928,615	5,362,772	8.8% over(- under) FY24 budget
132	DEPARTMENT: FIRE/EMS					
132-5900	OTHER CONTRACTUAL SERVICES	17,116	18,000	18,000	18,000	Medical evaluations for existing and new members as well as annual vaccinations and other health-related costs per BLS and Maine EMS requirements.
132-6010	OFFICE SUPPLIES	2,359	2,500	2,500	2,500	Office supplies needed during the year.
132-6020	BOOKS/ SUBSCRIPTIONS	655	500	600	600	Educational books and subscriptions.
132-6130	MOTOR FUEL AND LUBRICANTS	36,966	37,215	32,918	34,564	Funds for gasoline and diesel fuel for department vehicles. Fuel prices per FY24 annual contract increased by 5% in FY25.
132-6160	FIRE PREVENTION SUPPLIES	5,026	5,000	5,000	5,000	Funds for fire prevention supplies and costs associated with Fire Prevention Week and other fire and injury prevention events. Includes Open House and Fire Prevention Calendar.
132-6400	MAINT/BUILDINGS & GROUNDS SUPPLIES	6,665	4,500	5,500	5,500	Cleaning supplies for three fire stations and small maintenance items.
132-6450	FOAMS & FIRE EXTINGUISHERS	3,269	4,000	4,000	4,000	Class A and B firefighting foam, fire extinguisher refills and required annual testing of extinguishers.
132-6500	TOOLS	13,239	12,000	12,000	12,000	Funds to replace small tools such as axes, pry bars, salvage covers, hand lights, and pump fittings. Includes purchase of batteries. Proposed equipment purchases are based on apparatus mission requirements and efficiencies.
132-6520	SAFETY SUPPLIES	2,010	2,000	2,000	2,000	Funds for safety equipment (vests, traffic cones, flash lights).
132-6610	UNIFORMS/ CLEANING/ TURNOUT	19,138	25,000	25,000	35,000	Maintenance and repairs to firefighting and EMS gear. Also includes uniform costs for members to wear while on duty. Increase in FY2025 due to Labor Contract uniform costs.

DEPARTMENT: FIRE

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	4,027,695	4,928,824	4,928,615	5,362,772	8.8% over(- under) FY24 budget
132	DEPARTMENT: FIRE/EMS					
132-6670	MEDICAL SUPPLIES	38,700	35,000	35,000	35,000	Medical supplies and drugs / medicine that must be replaced after use or expiration.
132-6800	EQUIPMENT	120,080	155,000	155,000	110,000	Annual replacement schedules for SCBA equipment, fire hose, nozzles, communications equipment (pagers and portables), thermal imaging cameras, gas meters and other equipment. Decrease in FY2025 due to moving Structural Fire Gear to CIP (\$45k).
132-6830	BUILDING RENOVATIONS	3,051	3,500	3,500	3,500	Minor renovations to the three fire stations formally included in a reserve. Projects include interior and exterior painting, repair of walls, carpets, security system repairs/improvements.
132-6900	OTHER COMMODITIES	2,390	2,500	2,500	2,500	Station supplies for the firefighters and emergency medical technicians at all stations.
132-7530	MEDICAL EQUIPMENT	8,327	8,000	8,000	8,000	Durable medical equipment for the Ambulances and First Responders including pulse oximeters, glucometers, thermometers, CO meters, laryngoscopes and IV pumps.

PUBLIC WORKS



STREETS & RIGHTS OF WAY

DEPARTMENT: STREETS AND RIGHT OF WAY

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	1,852,581	2,062,335	1,973,834	2,079,559	0.84% over(- under) FY24 budget
141	DEPARTMENT: STREETS AND RIGHTS OF WAY					
141-4010	FULL-TIME SALARIES	609,601	740,026	720,551	760,844	Salary for the Public Works Director (50%), PW Admin Assistant (70%), Town Engineer (45%), Engineer Technician (50%), Street Supervisor and Truck Drivers (9). FY25 increases include contract step increases and 2.5% COLA, 4.75% COLA for non-union employees.
141-4020	PART TIME SALARIES	0	0	0	0	FY21 was for sidewalk plowing, move to contractual services.
141-4030	OVERTIME	61,840	47,000	47,000	47,000	Overtime for snow removal, emergencies, operational needs, and external department's functions (Voting, Road Races, Very Merry Events, Etc.)
141-4050	HEALTH INSURANCE	164,248	207,597	203,510	168,559	5.2% inc in health insurance in 2024 and assumed 8% increase in 2025.
141-4060	RETIREMENT	64,097	73,690	71,704	72,833	Employer retirement contribution (9.9%) for MPERS, 8% for ICMA 401 plan. Increase due to contract step increases, and cost of living wage increases.
141-4061	RETIREMENT HEALTH SAVINGS	6,733	7,392	7,197	7,600	1% of Salaries
141-4070	SOCIAL SECURITY	49,233	61,273	59,769	62,759	Employer Social Security contribution.
141-5010	POSTAGE	237	350	350	350	Postage for associated mailings.
141-5020	TELEPHONE	2,619	1,000	1,000	3,500	Staff pagers. Added mobile data plan in FY20.1
141-5040	EDUCATIONAL/MEETING	1,911	2,000	2,000	9,000	Staff Training for the entire department. Employee training expenses. Two national conference.
141-5080	LEGAL/ ADVERTISING	754	2,000	2,000	2,000	Funds for legal ads in newspapers.
141-5200	ELECTRICITY	10,713	9,734	12,871	14,883	Assumed January 2024 7.5% distribution rate increase and new energy supply rate of \$.1158/kWh.
141-5205	NET SOLAR ENERGY	-1,170		-51,093	-58,737	Projected solar project energy credits based on annual production of 1,500,000 kWh and net energy credit of \$.23 per kWh.

DEPARTMENT: STREETS AND RIGHT OF WAY

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	1,852,581	2,062,335	1,973,834	2,079,559	0.84% over(- under) FY24 budget
141	DEPARTMENT: STREETS AND RIGHTS OF WAY					
141-5210	STREET LIGHTING	0	36,255	38,222	43,854	Assumed January 2024 7.5% distribution rate increase and new energy supply rate of \$.1158/kWh.
141-5300	STREET LIGHT MAINTENANCE	0	9,500	15,000	15,000	Based on run-rate
141-5220	WATER	3,349	3,200	3,200	3,200	Water and sewer service for Public Works.
141-5230	FUEL OIL	11,994	13,730	12,825	13,210	Propane for heating fuel system. FY24 Actual propane rates increased by 3% in FY25.
141-5310	VEHICLE MAINTENANCE	291,645	264,000	264,000	284,000	Public Works Department labor and material charges. Added \$20K to cover the fleet maintenance maintenance software.
141-5330	RADIO/RADAR MAINTENANCE	1,557	800	800	800	Base and vehicle radio maintenance costs.
141-5410	COMPUTER SERVICES	521	7,500	7,500	7,500	Public Works portion of Cartograph software and support and other software subscriptions.
141-5440	ENGINEERING SERVICES	10,132	9,000	9,000	9,000	Misc. engineering costs such as traffic studies and drainage design. Includes DEP permit renewal, annual reporting, and rewrite of stormwater plan.
141-5490	OTHER PROFESSIONAL SERVICES	24,870	25,500	25,500	20,000	Misc. consultant costs relating to stormwater (NPDES) compliance and work with the Interlocal Stormwater Working Group (ISWG), and CCSWCD. This includes lab testing and inspection work.
141-5580	TREE CARE	22,854	20,000	20,000	30,000	Provides pruning and removal of trees within the Town right-of-ways.
141-5610	EQUIPMENT RENTALS	1,564	2,300	2,300	2,300	Rental of miscellaneous equipment used for routine maintenance and construction projects.

DEPARTMENT: STREETS AND RIGHT OF WAY

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	1,852,581	2,062,335	1,973,834	2,079,559	0.84% over(- under) FY24 budget
141	DEPARTMENT: STREETS AND RIGHTS OF WAY					
141-5620	UNIFORMS	8,048	14,000	14,000	14,000	Boot allowance, uniform rental and uniform costs for staff. Uniform rental cost increase.
141-5800	DUES & MEMBERSHIPS	1,065	1,000	1,000	1,000	Dues to APWA, ITE, and other professional affiliations.
141-5900	OTHER CONTRACTUAL SERVICES	34,495	32,000	32,000	66,000	\$62K for catch basin cleaning and other contractual services. \$4K for flaggers,
141-5901	STREET PAINTING	84,108	85,000	90,000	90,000	Annual street line painting costs. Increase due to additional striping needs such as Route 1 corridor and increase in striping cost. There is a large number of stop bars that have been identified as needing striping in addition to normal striping.
141-5902	CONTRACT PLOWING	7,405	10,000	10,000	10,000	Contract plowing of Town sidewalks. Adjusted to better account for historical costs.
141-6010	OFFICE SUPPLIES	3,336	3,400	3,400	3,900	Office/cleaning supplies needed during the year.
141-6020	BOOKS/SUBSCRIPTIONS	3,240	500	650	1,000	Portland Press Herald and autocad (\$500)
141-6100	MAINTENANCE/MACHINE	9,356	5,000	5,000	5,000	Maintenance contracts and service for various machines. Includes furnaces, compressor, waste oil furnace, pressure washer, et cetera.
141-6110	VEHICLE MAINTENANCE SERVICE	79,005	35,000	35,000	35,000	Parts and vendor services for vehicles and heavy equipment.
141-6120	PLOW/SPREADER PARTS	12,572	18,000	18,000	18,000	Plow cutting edges and misc. parts for plow, spreader, and de-icing equipment.

DEPARTMENT: STREETS AND RIGHT OF WAY

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	1,852,581	2,062,335	1,973,834	2,079,559	0.84% over(- under) FY24 budget
141	DEPARTMENT: STREETS AND RIGHTS OF WAY					
141-6130	MOTOR FUEL AND LUBRICANTS	59,691	75,588	60,078	61,404	Provides fuel, oil, etc. for department's vehicles based on Town contract rates (\$2,250 in FY24 at FY23 price due to lower FY23 usage). Assume 5% increase over current contract price in FY25.
141-6140	TIRES	3,762	6,500	12,000	10,000	Tire replacement for department vehicles.
141-6150	WELDING SUPPLIES	1,492	2,000	2,000	2,000	Welding supplies for vehicle maintenance/repairs.
141-6210	SALT/DE-ICING MATERIALS	129,338	130,000	130,000	150,000	Salt and de-icing materials for winter operations.
141-6220	SAND (WINTER)	13,860	15,000	15,000	15,000	Sand used to treat roads in the winter.
141-6230	GRAVEL/ROCK/LOAM	4,743	7,000	7,000	8,000	Materials for various construction projects.
141-6240	COLD PATCH	1,197	1,000	1,000	1,200	Cold patch for winter pavement repair.
141-6250	ASPHALT	7,759	11,000	11,000	14,000	Pavement for miscellaneous road repairs by Public Works Department.
141-6270	CULVERTS/CATCH BASIN	5,771	6,500	6,500	7,000	Materials for drainage repairs and improvements.
141-6280	STREET / TRAFFIC SIGNS	7,297	4,900	4,900	7,000	Street sign repair and replacement.
141-6285	GUARD RAILS	920	2,000	2,000	2,000	Guard Rail repair and replacement.
141-6400	MAINTENANCE/BUILDINGS & GROUNDS	19,926	18,500	18,500	18,500	Misc. maintenance to buildings and grounds, cleaning service \$10K.
141-6510	TOOLS	1,205	2,000	2,000	2,000	Rakes, shovels and other construction and engineering tools.
141-6520	SAFETY EQUIPMENT/SUPPLIES	4,815	4,500	4,500	5,000	Cones, traffic signs, vests, etc.

DEPARTMENT: STREETS AND RIGHT OF WAY

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	1,852,581	2,062,335	1,973,834	2,079,559	0.84% over(- under) FY24 budget
141	DEPARTMENT: STREETS AND RIGHTS OF WAY					
141-6800	EQUIPMENT	2,727	3,100	3,100	3,100	Equipment expense including mig welder, transmission jack, air conditioner, and power broom. Budgeting amounts will vary from year to year, and is based on the replacement schedule of existing equipment. Move toward battery powered tools where possible.
141-6830	BUILDING RENOVATIONS	0	3,000	3,000	3,000	Non-CIP building renovations. Budgeting amounts will vary from year to year, and is based on the replacement schedule of existing equipment. Repair fence around property.
141-6900	OTHER COMMODITIES	6,146	7,000	7,000	7,000	Misc. materials for department operations; Also used for banners, flags, and replacement hardware for Route 1.
141-8520	HIGHLAND LAKE	0	15,000	0	0	Moved back to Sustainability.

SOLID WASTE

DEPARTMENT: SOLID WASTE

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	206,118	220,853	223,390	235,085	6.44% over(- under) FY24 budget
143	DEPARTMENT: SOLID WASTE					
143-4010	FULL-TIME SALARIES	100,225	110,882	110,882	117,023	Salary for the Public Works Director (10%), Street Supervisor (10%), and Transfer Station Attendants (1.8 FTEs). FY25 increases include contract step increases and a cost of living increase
143-4030	OVERTIME	6,028	4,300	4,300	4,300	Overtime needed for extended hours, coverage for vacations and sick time.
143-4050	HEALTH INSURANCE	22,095	27,280	27,280	28,585	5.2% inc in health insurance in 2024 and assumed 8% increase in 2025.
143-4060	RETIREMENT	10,591	11,362	11,362	11,666	Employer retirement contribution (9.9%) for MPERS, 8% for ICMA 401 plan. Increase due to contract step increases, and cost of living wage increases.
143-4061	RETIREMENT HEALTH SAVINGS	1,063	1,109	1,109	1,170	1% of Salaries
143-4070	SOCIAL SECURITY	8,101	8,824	8,824	9,435	Employer's Social Security contribution.
143-5010	POSTAGE	35	0	0	0	Postage for associated mailings.
143-5040	EDUCATIONAL/MEETING	0	250	250	250	Training for Employees
143-5060	PRINTING	1,784	1,800	1,800	1,800	Printing of stickers, brochures and other materials for the Transfer Station or curbside collection.
143-5080	LEGAL/ADVERTISING	0	0	0	0	Funds for legal ads in newspapers.
143-5200	ELECTRICITY	1,447	2,108	1,645	1,804	Assumed January 2024 7.5% distribution rate increase and new energy supply rate of \$.1158/kWh.

DEPARTMENT: SOLID WASTE

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	206,118	220,853	223,390	235,085	6.44% over(- under) FY24 budget
143	DEPARTMENT: SOLID WASTE					
143-5205	NET SOLAR ENERGY	-182	0	-1,645	-1,804	Projected solar project energy credits based on annual production of 1,500,000 kWh and net energy credit of \$.23 per kWh.
143-5220	WATER & SEWER	705	630	630	700	Sewer and water service for the Transfer Station.
143-5310	VEHICLE MAINTENANCE	15,480	11,000	11,000	13,000	Maintenance costs of Transfer Station Vehicles and Equipment.
143-5500	MAINTENANCE/BUILDING	2,749	2,000	2,000	2,000	Routine maintenance costs for existing buildings.
143-5620	UNIFORM RENTALS	2,277	3,000	3,000	3,000	Boot allowance, uniform rentals and uniform costs for employees. Increase due to rental and purchase cost increases.
143-5900	OTHER CONTRACTUAL SERVICES	1,080	800	800	1,000	DEP permit and license fees, and other contractual services.
143-5915	RECYCLING SERVICES	0	500	500	1,000	Hauling of recycling containers; for contingency in event of equipment failure.
143-5950	WASTE D ISPOSAL	9,038	7,500	15,000	15,000	Costs to dispose of Hazardous Waste (ex. antifreeze, propane tanks) and Universal Wastes (ex. computers and TVs).
143-5960	COLLECTION SERVICES	0	0	0	0	Currently covered by bag fees.
143-6100	MAINTENANCE/MACHINE	0	1,800	1,800	1,800	Maintenance costs for compactors and other equipment.
143-6130	MOTOR FUEL AND LUBRICANTS	11,867	12,908	10,053	10,556	Fuel for loader, forklift, and roll-off truck. Assume FY24 contract rate plus 5% in FY25.
143-6900	OTHER COMMODITIES	8,935	10,000	10,000	10,000	Leaf bags, Leaf Screener Rental, and Other Commodities.
143-7550	IMPROVEMENTS TO BUILDINGS	2,800	2,800	2,800	2,800	Safety and operational improvements to the Transfer Station.
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COMMUNITY DEVELOPMENT

DEPARTMENT: COMMUNITY DEVELOPMENT

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Proposed 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	508,192	565,694	566,153	588,585	4.05% over(- under) FY24 budget
162	DEPARTMENT: COMMUNITY DEVELOPMENT					
162-4010	FULL-TIME SALARIES	367,219	394,450	400,450	420,449	Salary for the Community Development Director (75%), Land Use Planner(80%), Code Enforcement Officer , Code Admin, Town Engineer (15%), Field Inspector, and Admin Coordinator (60%). FY24 increase due health stipend and a 4.75% cost of living increase.
162-4020	PART-TIME SALARIES	616	4,500	4,500	4,500	Planning Board and BZA members.
162-4030	OVERTIME	355	4,100	4,100	4,100	Land Use Planner OT
162-4050	HEALTH INSURANCE	52,447	59,259	53,259	52,584	5.2% inc in health insurance contribution in 2024 and assumed 8% increase in 2025. One employee now takes the stipend.
162-4060	RETIREMENT	33,031	35,759	35,759	36,822	Employer retirement contribution for MPERS (9.9%), ICMA 401 plan (8%).
162-4061	RETIREMENT HEALTH SAVINGS	3,706	3,924	3,924	4,124	1% Salary
162-4070	SOCIAL SECURITY	27,300	31,384	31,843	33,388	Employer Social Security contribution.
162-5010	POSTAGE	450	800	800	800	Funds for department mailings.
162-5020	TELEPHONE	418	0	0	0	
162-5030	TRANSPORTATION	392	350	350	350	Mileage reimbursement.
162-5040	EDUCATIONAL/MEETING	1,126	6,000	6,000	6,000	APA conf (1 staff); NNECAPA conf. (1 staff); Maine Building Officials conf (2 staff); MAP conf (2 staff); Misc. education and training for staff, Planning Board, and Zoning Board; MMA trainings/seminars; plumbing, electrical, legal issues certification; Maine Fire Chiefs/Bldg Officials Mtg;
162-5060	PRINTING	197	200	200	200	Printing needs during the year.
162-5080	LEGAL/ADVERTISING	684	2,000	2,000	2,000	MRA public hearings
162-5310	VEHICLE MAINTENANCE	0	0	0	300	
162-5400	LEGAL SERVICES	17,676	20,000	20,000	20,000	The Town Attorney provides legal advice to the Planning Board, BZA, and staff.

DEPARTMENT: COMMUNITY DEVELOPMENT

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Proposed 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	508,192	565,694	566,153	588,585	4.05% over(- under) FY24 budget
162	DEPARTMENT: COMMUNITY DEVELOPMENT					
162-5800	DUES & MEMBERSHIPS	1,017	1,368	1,368	1,368	Comm Dev Director APA = \$455; Planner APA = \$394. NNECAPA&MAPx2 = \$160; ME GIS User Group = \$24; MBOIA x 2 = \$70; Maine Assoc of Site Evaluators (MASE)\$25x2= \$50; International Code Council (ICC) = \$145 (up to 4 staff); Maine Association of Assessing Officers = \$40; Maine Chapter International Association Assessing Officers = \$30
162-5900	OTHER CONTRACTUAL SERVICES	0	500	500	500	Miscellaneous consulting services. ImageFlow \$500 split with Admin and Clerk
162-6010	OFFICE SUPPLIES	1,558	1,000	1,000	1,000	Office supplies needed during the year.
162-6020	BOOKS/SUBSCRIPTIONS	0	100	100	100	APA - Planning Advisory Service publications and reports.

PARKS & COMMUNITY PROGRAMS

**PARKS &
COMMUNITY
PROGRAMS**

**RECREATION/
ADULT ED
SPECIAL
REVENUE FUND**

**PARKS AND
OPEN SPACES**

**COMMUNITY
CENTER**

PARKS

DEPARTMENT: PARKS

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	608,897	684,304	682,258	722,364	5.56% over(- under) FY24 budget
171	DEPARTMENT: PARKS AND COMMUNITY PROGRAMS					
171-4010	FULL-TIME SALARIES	183,535	277,148	283,148	294,292	Salary for the Director (60%), Parks Supervisor, 2 Maintenance Assistants, PW Parks Worker (20%). Deputy Director (10%), Admin (25%) Includes a 4.75% cost of living increase.
171-4020	PART-TIME/SEASONAL SALARIES	54,355	62,593	62,593	64,553	Seasonal employees to maintain parks, town facilities and open space areas, and PT Property Steward/Trails Manager.
171-4030	OVERTIME	8,335	11,151	11,151	11,151	Overtime to cover winter weather conditions, emergencies, and additional maintenance responsibilities.
171-4050	HEALTH INSURANCE	37,305	51,922	51,922	52,917	5.2% inc in health insurance contribution in 2024 and assumed 8% increase in 2025. Admin replacement stipend vs coverage in salary line.
171-4060	RETIREMENT	19,093	28,728	28,728	29,457	Employer retirement contribution. MPERS (9.9%), ICMA 401 (8%). Increase due to COLA.
171-4061	RETIREMENT HEALTH SAVINGS	1,925	2,758	2,758	2,914	1% salaries
171-4070	SOCIAL SECURITY	18,394	27,193	27,193	28,451	Employer's Social Security contribution.
171-5020	TELEPHONE	331	0	0	0	
171-5040	EDUCATIONAL/MEETING	1,526	2,200	2,200	2,200	Training sessions and seminars for educational and safety requirements.
171-5200	ELECTRICITY	4,734	5,690	5,495	6,137	Assumed January 2024 7.5% distribution rate increase and new energy supply rate of \$.1158/kWh.
171-5205	NET SOLAR ENERGY	-608		-4,495	-5,137	Projected solar project energy credits based on annual production of 1,500,000 kWh and net energy credit of \$.23 per kWh. Some small accounts do not receive credits under current contract.

DEPARTMENT: PARKS

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	608,897	684,304	682,258	722,364	5.56% over(- under) FY24 budget
171	DEPARTMENT: PARKS AND COMMUNITY PROGRAMS					
171-5220	WATER	9,197	5,000	5,000	5,000	Water and sewer for the Parks maintenance building as well as irrigation at Community Park and Legion Ball Fields.
171-5230	HEATING FUEL	3,709	3,345	3,685	3,796	Heating for Village Park and Mill Road garages. Village=NG and Mill Garage=propane. Assume FY24 contract price plus 3% in FY25 for propane, 5% increase for natural gas.
171-5300	MACHINE/EQUIPMENT MAINTENANCE	16,377	14,000	14,000	14,000	This funds are used for equipment and vehicle preventative maintenance and regular routine maintenance of vehicles, trailers, and equipment. It includes in-house (PW) and outside vendors.
171-5410	COMPUTER/INTERNET FEES	0	0	0	0	
171-5500	MAINTENANCE/BUILDING	17,282	5,000	5,000	5,000	Contractual services to repair electrical, plumbing, heating systems, and other building maintenance repairs for Mill Rd., Village Park, Legion & Comm Park maintenance buildings.
171-5580	TURF/TREE MAINTENANCE	19,711	20,000	20,000	25,000	Field maintenance and contractual work* for slice seeding/aeration and invasive treatments at parks & facilities, as well as tree work following storms and for on-going preventive maintenance. Mulch for park facilities and Town Hall. <u>Extensive emergency tree work in past 2 years.</u>
171-5900	OTHER CONTRACTUAL SERVICES	13,905	4,500	4,500	5,500	Rental costs for portable rest rooms at Community and Huston Parks and \$450 to Legion Post #164 for Legion Field annual parking agreement. <u>Walton Park dock*</u> yearly installation/removal and repairs. Monthly contract for water bubbler at parks maintenance building.

DEPARTMENT: PARKS

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	608,897	684,304	682,258	722,364	5.56% over(- under) FY24 budget
171	DEPARTMENT: PARKS AND COMMUNITY PROGRAMS					
171-5920	OPEN SPACE AND TRAIL MAINTENANCE	51,174	140,600	140,600	150,955	Provides \$1,500 to the Sno-Voyagers for the purpose of winter trail maintenance. Account covers all open space maintenance-increased by \$5K to manage frequent storm damage to trails for safety. Includes annual contracted forester contract not to exceed \$4000/yr. Open Space Land Trust Contract = \$122,455 for year 3 (FY25)
171-6010	OFFICE SUPPLIES					
171-6130	MOTOR FUEL AND LUBRICANTS	9,634	12,976	9,280	11,679	Gas and oil supplies for tractors, trucks, and mowers. FY25 is FY24 contract price plus 5% in FY25
171-6800	EQUIPMENT	2,648	2,500	2,500	2,500	Equipment including push mowers, trimmers, blowers, chain saws, et cetera. Budgeting amounts will vary from year to year, and is based on the replacement schedule of existing equipment (moving to battery-operated equipment such as handmower, hedge & string trimmers, etc.)
171-6840	PARKS RENOVATIONS	7,521	6,000	6,000	11,000	Renovations for the Town's parks and courts that was formally part of a reserve. Projects include landscaping, sign repairs, replacement of overhead doors at storage facilities, parking lot striping, tennis court crack repairs, signage, electrical issues, etc. Budgeting amounts will vary from year to year.
171-6900	OTHER COMMODITIES	814	1,000	1,000	1,000	Funds available for miscellaneous purchases not accounted for in other line items.
172-9020	TRANSFER TO SPECIAL REV. FUND - Recreation Special Revenue Fund	128,000	0	0	0	Total contribution of the town to Recreation, Adult Education & Senior Services program expenses.

COMMUNITY CENTER

DEPARTMENT: MASON-MOTZ BUILDING

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	91,412	129,782	90,555	97,210	-25.1% over(- under) FY24 budget
170	DEPARTMENT: MASON-MOTZ BUILDING					
170-4010	FULL-TIME SALARIES	0	19,950	0		
170-4030	OVERTIME	0	0	0		
170-4050	HEALTH INSURANCE	0	4,125	0		
170-4060	RETIREMENT	0	2,035	0		
170-4061	RETIREMENT HEALTH SAVINGS	0	199	0		
170-4070	SOCIAL SECURITY	0	1,541	0		
170-5020	TELEPHONE	0	0	0	0	
170-5200	ELECTRICITY	9,970	9,998	12,168	14,232	Assumed January 2024 7.5% distribution rate increase and new energy supply rate of \$.1158/kWh.
170-5205	NET SOLAR ENERGY	-1,414		-12,168	-14,232	Projected solar project energy credits based on annual production of 1,500,000 kWh and net energy credit of \$.23 per kWh.
170-5220	WATER	7,049	10,000	10,000	10,000	Water and sewer charges for this building. Sewer averages \$382/mo and Water averages \$450/mo
170-5230	HEATING FUEL	16,301	20,928	19,549	20,135	Heating fuel charges for this building. MM=Propane. Assume FY24 contract price increases 3%.
170-5410	COMPUTER/INTERNET FEES	0	1,006	1,006	1,075	Spectrum Fees actual cost for cable access in Presumscot Room - We could move this to 170-5900

DEPARTMENT: MASON-MOTZ BUILDING

170-5500	MAINTENANCE/BUILDING	17,856	15,000	15,000	20,000	Contractal services for electrical, HVAC, plumbing and other building repairs as needed. Increase due to age of the building and unforeseen issues that arise.
170-5610	EQUIPMENT RENTALS	0	0	0	1,000	Includes rental of scissor lift for gymnasium ceiling fan maintenance and repairs.
170-5900	OTHER CONTRACTUAL SERVICES	41,650	45,000	45,000	45,000	Misc. items for maintenance including cleaning contract \$27,500, security, heating system maintenance, insurance, plowing, mowing contracts, and pest control \$1060/yr. Sprinkler testing \$450/yr Casella Waste \$2425/yr Plowing \$6842/yr Mowing \$3660/yr (plowing/mowing shared contract w/OV)

NON-DEPARTMENTAL & OTHER AGENCIES

NON-DEPARTMENTAL

DEPARTMENT: NON-DEPARTMENTAL

Acct No	Account Name	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025	2024-2025 Line Item Budget Notes
-	DEPARTMENT TOTAL	1,615,908	2,051,300	2,535,300	2,243,235	9.36% over(- under) FY24 budget
198	DEPARTMENT: NON-DEPARTMENTAL					
198-8530	SENIOR TAX REFUND	98,262	90,000	105,113	100,000	Senior Tax Discount.
198-9030	TRANSFER TO CAPITAL IMPROVEMENT PROGRAM (CIP) FUND	1,391,000	1,603,600	2,087,600	1,797,000	Amount to be transferred to the capital fund. In addition, there will be a \$500K use of uncommitted Fund Balance.
198-9020	TRANSFER TO SPECIAL REVENUE FUND	120,189	111,000	111,000	85,000	Wellness \$12,000, Invasives \$14,000, Property Revaluation \$10,000, and Long Range Planning \$49,000.
198-8515	METRO ASSESSMENT	1,327	1,700	1,700	1,700	Regional Transport Program - fixed RTE paratransit, which is a Federal requirement.
198-8920	CONTINGENCY	5,130	245,000	229,887	259,535	Contingency funds for unanticipated expenses. Includes wage contingency for Police, and Pay Equity Adjustments.

OTHER AGENCIES

