

**Budget Hearing**

**Fiscal Year 2025-2026**

**for**

**Georgetown, Maine**

**at**

**7:00 PM**

**May 14, 2025**

Presented by  
Select Board  
and  
Town Committees

2025-2026  
Georgetown Tax Outlook  
Total Town Budget

04/16/2025

	<u>Total Budget</u>	<u>Total Budget</u>	<u>Total Budget</u>	<u>\$</u>	<u>%</u>
	<u>APPROVED</u>	<u>APPROVED</u>	<u>2025-26</u>	<u>Change</u>	<u>Change</u>
	<u>2023-24</u>	<u>2024-25</u>	<u>(Proposed)</u>		
Schools	2,784,001	2,759,399	2,782,586	23,187	0.8%
Town Office Salaries	203,639	231,753	250,200	18,447	8.0%
General Government	274,340	289,183	296,906	7,723	2.7%
Town Owned Prop. Mgmt. Bd.	32,750	55,800	44,100	(11,700)	-21.0%
Animal Control Officer	4,655	4,489	4,559	70	1.6%
Code Enforcement Officer	22,097	38,200	38,900	700	1.8%
Georgetown Vol. Fire Dept	294,540	236,560	311,870	75,310	31.8%
Harbor Committee	13,750	12,900	12,908	8	0.1%
Shellfish Conservation Comm	20,841	23,255	25,570	2,315	10.0%
Solid Waste Management	241,564	236,294	246,190	9,896	4.2%
Town Roads	855,500	1,062,480	620,000	(442,480)	-41.6%
Snow Removal	324,950	344,615	367,600	22,985	6.7%
Health, Recreation & Hum.Svcs.	47,325	50,240	54,655	4,415	8.8%
Cemetery	22,150	76,950	33,650	(43,300)	-56.3%
MacMahan Island	28,988	32,036	36,960	4,924	15.4%
Sagadahoc County Tax	1,106,199	1,264,529	1,491,723	227,194	18.0%
Overlay	25,000	25,000	25,000	0	0.0%
<b>Total Requests</b>	<b>6,302,289</b>	<b>6,743,683</b>	<b>6,643,377</b>	<b>(100,306)</b>	<b>-1.5%</b>
Less Homestead Reimbursement	-47,800	-54,429	-36,601	(17,828)	
Less Revenue Sharing	-67,500	-77,309	-39,452	(37,858)	
Less Undesignated Fund Balance Appl.	-200,000	-150,000	-150,000	0	
<b>Total to be Raised by Town Funds</b>	<b>5,986,989</b>	<b>6,461,945</b>	<b>6,417,324</b>	<b>(44,621)</b>	<b>-0.7%</b>
Less Non-Property Tax Revenues	-1,271,191	-1,154,151	-716,790	(437,361)	
<b>Total to be Raised by Property Taxes</b>	<b>4,715,798</b>	<b>5,307,794</b>	<b>5,700,534</b>	<b>392,740</b>	<b>7.4%</b>

2025 - 2026  
Georgetown Tax Outlook  
Municipal Budget Only

	<u>Total Budget</u>	<u>Total Budget</u>	<u>Budget</u>	<u>\$\$</u>	
	<u>APPROVED</u>	<u>APPROVED</u>	<u>2025-26</u>	<u>Change</u>	
	<u>2023-24</u>	<u>2024-25</u>	<u>(Proposed)</u>		
Town Office Salaries	203,639	231,753	250,200	18,447	
General Government	274,340	289,183	296,906	7,723	
Town Owned Prop. Mgmt. Bd.	32,750	55,800	44,100	(11,700)	
Animal Control Officer	4,655	4,489	4,559	70	
Code Enforcement Officer	22,097	38,200	38,900	700	
Georgetown Vol. Fire Dept	294,540	236,560	311,870	75,310	
Harbor Committee	13,750	12,900	12,908	8	
Shellfish Conservation Comm	20,841	23,255	25,570	2,315	
Solid Waste Management	241,564	236,294	246,190	9,896	
Town Roads	855,500	1,062,480	620,000	(442,480)	
Snow Removal	324,950	344,615	367,600	22,985	
Health, Recreation & Hum.Svcs.	47,325	50,240	54,655	4,415	
Cemetery	22,150	76,950	33,650	(43,300)	
MacMahan Island	28,988	32,036	36,960	4,924	
Total Requests	2,387,089	2,694,755	2,344,068	(350,687)	-13.0%
Less Homestead Reimbursement	(47,800)	(54,429)	-36,601	(17,828)	
Less Revenue Sharing	(67,500)	(77,309)	-39,452	(37,858)	
Less Undesignated Fund Balance Appl	(200,000)	(150,000)	-150,000	0	
Less Non-Property Tax Revenues	(992,968)	(1,028,014)	-564,643	(463,371)	
Total to be Raised by Property Taxes	1,078,821	1,385,003	1,553,372	(168,369)	12.2%

## Expected Revenue Sources 2025-2026

<u>Revenue Sources</u>	<u>Budget 2023-24</u>	<u>Budget 2024-25</u>	<u>Budget 2025-26</u>	<u>\$\$ Change</u>	
School Use of Fund Balance	146,044	0	0	0	
School Funding - State	132,179	126,137	152,147	26,010	
Animal Control Fees & Fines	500	500	500	0	*
Auto Excise Tax	285,000	285,000	290,000	5,000	*
Advertisement Reimbursement	200	200	200	0	*
Bank Interest	6,000	17,500	25,000	7,500	*
Boat Excise Tax	13,000	12,500	11,750	(750)	*
Building Permit Fees	10,000	10,000	10,000	0	*
Cannabis Permit	1,000	1,000	0	(1,000)	*
Cemetery Trust Fund, transfer fm	1,549	1,613	1,651	38	*
Cemetery Marker Sales	800	800	2,100	1,300	*
Cemetery Trust Fund, transfer in (stonework)	0	54,000	0	(54,000)	
Copier Sales / Notary Fees	0	0	150	150	*
Fire Department Grant funding	0	0	14,560	14,560	*
Flood Plain Permit Fees	150	150	150	0	*
G A Reimbursement	2,800	2,800	5,600	2,800	*
Lien Fees & Interest	5,500	5,500	5,500	0	*
Map Sales	50	0	0	0	*
Mooring Fees	13,708	13,692	22,732	9,040	*
Plumbing Permit Fees	5,000	5,000	5,000	0	*
Property Tax Interest	5,000	4,000	4,000	0	*
Septic Fees	150	150	150	0	*
Shellfish License Fees	12,295	9,030	10,655	1,625	*
Snowmobile Fees	200	250	160	(90)	*
State Park Fee Sharing	13,000	13,000	14,000	1,000	*
State Road Funds	25,750	29,796	30,000	204	*
Agent Fees (to Town)	6,000	6,000	8,000	2,000	*
Transfer from CC Surveying Reserve Fund	0	3,000	0	(3,000)	*
Transfer from Emergency Vehicle Reserve Fund	80,000	0	0	0	*
Transfer from GG Health Insurance Reserve Fund	0	7,250	10,000	2,750	*
Transfer from GG Office Equipment Reserve Fund	0	0	0	0	*
Transfer from GG Maint / Repair Reserve Fund	0	0	0	0	*
Transfer from Shellfish Seeding Money			2,000	2,000	*
Transfer from Holt Grant	200	200	200	0	*
Transfer from SWC Reserve	25,000	0	0	0	*
FEMA Grant (Robinhood)	0	302,400	0	(302,400)	
DEP Stream Crossing Grant (Robinhood)	150,000	150,000	0	(150,000)	
Transfer from Robinhood Rd Repair Reserve Fund	235,000	0	0	0	*
Vacation & Sick Pay Fund (C/F)	30,166	27,203	25,000	(2,203)	*
Wharf Donations	200	600	600	0	*
Wharf Rental	52,800	52,800	52,800	0	*
Wharf User Fees	11,950	12,080	12,185	105	*
Total	1,271,191	1,154,151	716,790	(437,361)	
*Total for Municipal Budget	992,968	1,028,014	564,643	(463,371)	

**Georgetown  
Central  
School**

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>		<u>Inc/Dec</u>
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>		<u>%</u>
<b>Expenses</b>					
<b>Operating Expenses</b>					
Regular Instruction	1,508,376	1,536,454	1,520,532		-1.0%
Special Education	386,186	355,618	377,750		6.2%
Other Instruction	7,945	7,922	8,436		6.5%
Student & Staff Support	81,032	88,971	86,652		-2.6%
System Admin-School Comm / AOS 98	102,390	102,698	120,568		17.4%
School Administration	205,151	199,054	191,443		-3.8%
Transportation & Buses	194,683	199,140	206,748		3.8%
Facilities Maintenance	255,738	242,042	247,957		2.4%
All Other Expenditures - Food Service	35,000	20,000	15,000		-25.0%
Sub-Total	2,776,501	2,751,899	2,775,086		0.8%
School Facilities Reserve Fund	7,500	7,500	7,500		
Total Expenses	2,784,001	2,759,399	2,782,586		0.8%
<b>Appropriation</b>					
Use of School Fund Balance	146,044	0	0		#DIV/0!
State Subsidy	132,179	126,137	152,147		20.6%
Town Funds	2,505,778	2,633,262	2,630,439		-0.1%
Total	2,784,001	2,759,399	2,782,586		0.8%
<b>Reserve Fund</b>	<b>Jun - 24</b>	<b>Jun - 25</b>	<b>Jun - 26</b>		
School Facilities Reserve Fund	60,865	68,365	75,865		

## Town Officer Salaries

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FAC</u>	<u>Inc/Dec</u>
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Recommendation</u>	<u>%</u>
<b><u>Expenses</u></b>					
1st Selectman	5,000	5,000	5,000	5,000	0.0%
2nd Selectman	4,000	4,000	4,000	4,000	0.0%
3rd Selectman	4,000	4,000	4,000	4,000	0.0%
Town Administrator	49,091	60,000	61,200	61,200	2.0%
Deputy Town Clerk/Tax Collector	2,748	3,000	0	0	-100.0%
Finance Director (Treasurer)	57,986	70,000	71,400	71,400	2.0%
Office Assist / Deputy (ies)			20,000	0	NEW
Registrar of Voters	300	300	300	300	0.0%
TOPMB	1,500	1,500	1,500	1,500	0.0%
Tax Collector	29,352	35,000	35,700	35,700	2.0%
Town Clerk	9,246	15,000	15,300	15,300	2.0%
Town Clerk/DTC Fees	6,000	0	0	0	#DIV/0!
Emergency Management Director	250	2,750	2,800	2,800	1.8%
Vacation & Sick Pay Annual	4,000	4,000	4,000	4,000	0.0%
Vacation & Sick Pay Fund	30,166	27,203	25,000	25,000	-8.1%
<b>Total Budget</b>	<b>203,639</b>	<b>231,753</b>	<b>250,200</b>	<b>230,200</b>	<b>8.0%</b>
<b><u>Appropriation</u></b>					
Town Funds	203,639	231,753	250,200	230,200	8.0%
Office Assist / Deputy (ies) - est at 416 hours at \$25 +60 hrs for vacation:					
EMA Director - est at 100 hours at \$25.50 + 250 stipend					

## Town Office Expense

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FAC</u>	<u>Inc/Dec</u>
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Recommendation</u>	<u>%</u>
<b><u>Expenses</u></b>					
<b>Operating Expenses</b>					
Advertising	300	300	300	300	0.0%
Bank Charges	750	750	750	750	0.0%
Computer Software / Maint	15,500	17,500	18,000	18,000	2.9%
Custodial Supplies	0	0	0	0	#DIV/0!
Custodian	3,602	3,820	3,896	3,896	2.0%
Education & Training	1,500	2,500	2,500	2,500	0.0%
Maintenance & Repair	500	500	500	500	0.0%
Mileage	1,000	2,010	2,010	2,010	0.0%
Office Machine Expenses	800	500	500	500	0.0%
Lease of Copier	2,800	3,000	0	0	-100.0%
Office Supplies & Paper	2,650	2,650	2,650	2,650	0.0%
Postage	1,500	1,500	1,500	1,500	0.0%
Telephone	1,650	1,500	2,000	2,000	33.3%
Treasurer Supplies	750	750	750	750	0.0%
Utilities	3,500	3,500	4,000	4,000	14.3%
<b>Total Expense</b>	<b>36,802</b>	<b>40,780</b>	<b>39,356</b>	<b>39,356</b>	<b>-3.5%</b>
<b><u>Appropriation</u></b>					
Town Funds	36,802	40,780	39,356		-3.5%
<b>Mileage: est 3000 miles @ \$0.67/mi</b>					

## General Government

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FAC</u>	<u>Inc/Dec</u>
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Recommendation</u>	<u>%</u>
<b>Expenses</b>					
Operating Expenses					
Comprehensive Plan Update	0	0	0	0	#DIV/0!
Election Expenses	2,000	2,750	2,750	2,750	0.0%
First Church	900	500	550	550	10.0%
Insurance - Prop/Liab/Bond/Acc	32,000	32,000	32,500	32,500	1.6%
Insurance - Workers Comp	11,000	11,000	13,000	13,000	18.2%
Insurance - Health	67,000	80,000	80,000	80,000	0.0%
Interest Expense (TAN)	0	2,000	2,000	2,000	0.0%
Maine Municipal Assn.	4,000	4,500	5,000	5,000	11.1%
Misc. Town Expense	600	400	400	400	0.0%
Professional Dues	300	300	300	300	0.0%
Property Assessing	7,500	9,000	10,000	10,000	11.1%
Property Mapping Update	2,500	2,000	2,000	2,000	0.0%
Tax Collection Expense	3,500	3,250	3,250	3,250	0.0%
Town Audit Expense	12,500	15,000	16,500	16,500	10.0%
Town Counsel	12,000	12,000	12,000	12,000	0.0%
Town Report	4,000	2,000	2,000	2,000	0.0%
Select Board Contingency	25,000	15,000	15,000	15,000	0.0%
Social Security-Town Share	29,688	35,223	37,500	37,500	6.5%
Paid Family & Medical Leave Benefit	0	4,605	5,000	5,000	8.6%
Street Lights	3,750	3,000	3,000	3,000	0.0%
Street Signs	450	450	450	450	0.0%
Unemployment - Town Share	200	200	200	200	0.0%
Board of Appeals	1,050	625	1,100	1,100	76.0%
Conservation Commission	6,100	7,100	4,600	4,600	-35.2%
Planning Board	500	500	1,450	1,450	190.0%
Town Office Expense	36,802	40,780	39,356	39,356	-3.5%
First Church RF	0	0	0	0	#DIV/0!
Office Equipment RF	1,000	0	1,000	1,000	#DIV/0!
Property Reassessing RF	2,500	2,500	5,000	5,000	100.0%
Town Office Maint & Repair RF	2,500	2,500	1,000	1,000	-60.0%
Capital Expenses (flooring/computer)	5,000	0			#DIV/0!
Total Expense	274,340	289,183	296,906	296,906	2.7%

## General Government

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FAC</u>	<u>Inc/Dec</u>
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Recommendation</u>	<u>%</u>
<b><u>Appropriation</u></b>					
From Health Benefits Reserve	0	7,250	10,000		
From Office Equip Reserve	0	0	0		
From Maintenance Reserve	0	0	0		
Town Funds	274,340	281,933	286,906		1.8%
Total Appropriation	274,340	289,183	296,906	0	2.7%
<b><u>Reserve Funds</u></b>	<b>Jun-23</b>	<b>Jun-24</b>	<b>Jun-25</b>	<b>Jun-26</b>	
First Church	119,488	119,488	119,488	119,488	
Health Benefits Reserve	14,536	20,795	28,682	23,574	
Office Equipment	9,683	11,347	11,347		
Property Reassessing	107,500	110,000	112,500		
Town Office Maint & Repair	336	2,836	9,335		

## Planning Board and BOA

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FAC</u>	<u>Inc/Dec</u>
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Recommendation</u>	<u>%</u>
<b><u>Planning Board Expenses</u></b>					
<b>Operating Expenses</b>					
Contingency	50	50	1,000	1,000	1900.0%
Miscellaneous	50	50	50	50	0.0%
Ordinance & Map Revisions	100	100	100	100	0.0%
Training / Workshops	300	300	300	300	0.0%
<b>Total Expense</b>	<b>500</b>	<b>500</b>	<b>1,450</b>	<b>1,450</b>	<b>190.0%</b>
<b><u>Appropriation</u></b>					
Town Funds	500	500	1,450	1,450	190.0%
<b><u>Board of Appeals Expenses</u></b>					
<b>Operating Expenses</b>					
Miscellaneous	50	25	50	50	100.0%
MMA Materials / Workshop	200	200	400	400	100.0%
Tapes, Transcribing Minutes	800	400	650	650	62.5%
<b>Total Expense</b>	<b>1,050</b>	<b>625</b>	<b>1,100</b>	<b>1,100</b>	<b>76.0%</b>
<b><u>Appropriation</u></b>					
Town Funds	1,050	625	1,100	1,100	76.0%

## Conservation Commission

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FAC</u>	<u>Inc/Dec</u>
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Recommendation</u>	<u>%</u>
<b><u>Expenses</u></b>					
<b>Operating Expenses</b>					
Dues	100	100	100	100	0.0%
General Operations	350	350	300	300	-14.3%
Trail Surveying	0	4,000	2,000	2,000	-50.0%
Trail Surveying RF	3,000	0	0	0	#DIV/0!
Trail Maintenance RF	500	500	500	500	0.0%
Printing Costs	1,500	1,500	1,000	1,000	-33.3%
Trail Maintenance	500	500	500	500	0.0%
Website Maintenance	150	150	200	200	33.3%
<b>Total Expenses</b>	<b>6,100</b>	<b>7,100</b>	<b>4,600</b>	<b>4,600</b>	<b>-35.2%</b>
<b><u>Appropriation</u></b>					
Transfer from Surveying RF		3,000			0.0%
Town Funds	6,100	4,100	4,600		12.2%
<b>Total Appropriation</b>	<b>6,100</b>	<b>7,100</b>	<b>4,600</b>	<b>0</b>	<b>-35.2%</b>
<b><u>Reserve Funds</u></b>	<b>Jun-23</b>	<b>Jun-24</b>	<b>Jun-25</b>	<b>Jun-26</b>	
Trail Surveying	0	3,000	0	0	
Trail Maintenance	500	1,000	1,500	2,000	

# TOPMB

	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>FAC</u></b>	<b><u>Inc/Dec</u></b>
	<b><u>2023-24</u></b>	<b><u>2024-25</u></b>	<b><u>2025-26</u></b>	<b><u>Recommendation</u></b>	<b><u>%</u></b>
<b><u>Expenses</u></b>					
<b>Operating Expenses</b>					
Contingency	1,000	1,000	500	500	-50.0%
<b>General Operations</b>					
Engineering/Surveying	0	9,500	0	0	-100.0%
Five Island Tennis Court (Rpr)	0	500	500	500	0.0%
Float Haul/Launch & Storage	4,000	4,900	4,400	4,400	-10.2%
Mowing/Tree Cutting	2,000	4,250	3,200	3,200	-24.7%
Printing & Advertisement	0	0	350	350	#DIV/0!
Submerged Land Lease Fees	150	150	150	150	0.0%
Utilities	1,100	1,000	1,500	1,500	50.0%
General	500	500	500	500	0.0%
<b>Maintenance &amp; Repair</b>					
Buildings / Floats / Wharf	12,000	12,000	9,000	9,000	-25.0%
<b>Reserve Funds</b>					
Float & Water Access RF	0	0	1,000	1,000	#DIV/0!
Richards Library RF	1,000	1,000	1,000	1,000	0.0%
Tennis Court RF	0	0	1,000	1,000	#DIV/0!
Todd's Landing RF	1,000	1,000	1,000	1,000	0.0%
Wharf RF	10,000	20,000	20,000	20,000	0.0%
<b>Total Expenses</b>	<b>32,750</b>	<b>55,800</b>	<b>44,100</b>	<b>44,100</b>	<b>-21.0%</b>
<b><u>Appropriation</u></b>					
<b>Town Funds</b>	<b>32,750</b>	<b>55,800</b>	<b>44,100</b>		<b>-21.0%</b>
<b>Total Appropriation</b>	<b>32,750</b>	<b>55,800</b>	<b>44,100</b>	<b>0</b>	<b>-21.0%</b>

# TOPMB

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
<u>Reserve Funds</u>	<u>Jun-24</u>	<u>Jun-25</u>	<u>Jun-26</u>
Five Islands Tennis Court	8,900	8,900	9,900
Floats & Water Access	9,500	9,500	10,500
Richards Library	2,000	3,000	4,000
Parking Lot	4,634	4,634	4,634
Todd's Landing	3,400	4,400	5,400
Wharf Rebuild	57,157	77,158	97,158
<b>Expected Revenue from TOPMB Operations</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Commercial User Fees (25 @ \$250)	6,250	6,250	6,250
Commercial Skiff Tie Up Fees(14 @ \$125)	1,750	1,750	1,750
Recreational Skiff Tie Up Fees (12 @ \$125)	1,375	1,500	1,500
Malden Island	2,200	2,300	2,400
Wharf Rental	52,800	52,800	52,800
Misc Rental Income	125	130	135
Other Rental/Donations	200	600	600
Todd's Skiff Tie Up Fees	250	150	150
<b>Total</b>	<b>64,950</b>	<b>65,480</b>	<b>65,585</b>

## Animal Control

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FAC</u>	<u>Inc/Dec</u>
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Recommendation</u>	<u>%</u>
<b><u>Expenses</u></b>					
<b>Operating Expenses</b>					
ACO Mileage	459	235	235	235	0.0%
ACO Wages	1,919	1,977	2,000	2,000	1.2%
Animal Shelter	1,577	1,577	1,624	1,624	3.0%
Other Expenses	500	500	500	500	0.0%
Training (Meals/Lodging)	200	200	200	200	0.0%
<b>Total Expenses</b>	<b>4,655</b>	<b>4,489</b>	<b>4,559</b>	<b>4,559</b>	<b>1.6%</b>
<b><u>Appropriation</u></b>					
Town Funds	4,655	4,489	4,559	4,559	1.6%
Mileage based on 350 miles @ .67/mile					
Wages based on 100 hrs @ \$20.00/hr					
<b><u>Expected Revenue Animal Control</u></b>	<b><u>2022-23</u></b>	<b><u>2023-24</u></b>	<b><u>2024-25</u></b>	<b><u>2025-26</u></b>	
Dog Licenses	500	450	450	450	0.0%
Dog Fines/Late Fees	50	50	50	50	0.0%
<b>Total</b>	<b>550</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0.0%</b>

## Code Enforcement

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FAC</u>	<u>Inc/Dec</u>
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Recommendation</u>	<u>%</u>
<b>Expenses</b>					
<b>Operating Expenses</b>					
CEO Stipend	4,400	0	0	0	#DIV/0!
CEO Salary	0	35,000	35,700	35,700	2.0%
CEO/LPI Mileage	547	0			#DIV/0!
Permits, Bldg - CEO (100%)	10,000	0			#DIV/0!
Permits, Cannabis - CEO	750	0			#DIV/0!
Permits, Flood Plain - CEO (100%)	150	0			#DIV/0!
Permit, Plumbing - LPI (75%)	3,750	0			#DIV/0!
Permit, Plumbing - State (25%)	1,250	1,250	1,250	1,250	0.0%
Supplies	300	1,000	1,000	1,000	0.0%
Mobile Communications	300	300	300	300	0.0%
Septic Fees (to DEP \$15 ea)	150	150	150	150	0.0%
Training	500	500	500	500	0.0%
<b>Total Expenses</b>	<b>22,097</b>	<b>38,200</b>	<b>38,900</b>	<b>38,900</b>	<b>1.8%</b>
<b>Appropriation</b>					
<b>Town Funds</b>	<b>22,097</b>	<b>38,200</b>	<b>38,900</b>	<b>38,900</b>	<b>1.8%</b>
<b>Expected Revenue from CEO Operations</b>	<b><u>2022-23</u></b>	<b><u>2023-24</u></b>	<b><u>2024-25</u></b>	<b><u>2025-26</u></b>	
Building Permits	10,000	10,000	10,000	10,000	
Flood Plain Permits	150	150	150	150	
Septic Permit fees (due State DEP)	150	150	150	150	
Plumbing / Septic Permits	5,000	5,000	5,000	5,000	
Cannabis Permits	1,000	1,000	1,000	0	
<b>Total</b>	<b>16,300</b>	<b>16,300</b>	<b>16,300</b>	<b>15,300</b>	

## Volunteer Fire Department

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FAC</u>	<u>Inc/Dec</u>
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Recommendation</u>	<u>%</u>
<b>Expenses</b>					
<b>Personnel Expenses</b>					
Firefighter/EMT Training Exp	5,000	5,000	7,800	7,800	56.0%
Payroll - Fire & EMS Admin/Maint	15,478	13,000	29,120	29,120	124.0%
Payroll - Admin	22,122	23,400	30,000	30,000	28.2%
Payroll - FF & Ambulance Calls	17,000	29,000	35,000	35,000	20.7%
Payroll - Training	8,000	9,500	12,500	12,500	31.6%
Payroll - Stipends	5,800	7,000	7,200	7,200	2.9%
Subtotal	73,400	86,900	121,620	121,620	40.0%
<b>Operating Expenses</b>					
Advanced Life Sup. (Midcoast)	8,500	8,500	8,500	8,500	0.0%
Communications/Technology	4,135	3,035	5,850	5,850	92.8%
EMS/Ambulance	10,000	11,000	16,500	16,500	50.0%
Equipment Replacement	10,000	5,000	5,500	5,500	10.0%
Gear, Uniforms, & Health Exp	12,500	8,500	11,000	11,000	29.4%
Maintenance - Bldgs & Gnds	3,500	3,000	6,100	6,100	103.3%
Maintenance - Vehicles	25,000	22,000	23,000	23,000	4.5%
Maintenance - Equipment	6,400	6,700	9,350	9,350	39.6%
Misc (Rctmnt, Outreach, Disc)	1,000	1,000	1,100	1,100	10.0%
Office Expenses	2,655	2,675	4,000	4,000	49.5%
Utilities/ Building Fuel	11,650	12,000	13,350	13,350	11.3%
Vehicle Fuel	5,800	6,250	6,000	6,000	-4.0%
Subtotal	101,140	89,660	110,250	110,250	23.0%
<b>Reserve Funds / Loan Payments</b>					
Capital Equipment Res Fund	0	10,000	20,000	20,000	100.0%
Emergency Vehicle Res Fund	40,000	50,000	60,000	60,000	20.0%
Five Islands Station Res Fund	0	0	0	0	0.0%
Subtotal	40,000	60,000	80,000	80,000	33.3%
<b>Capital Expenses</b>					
2023-2024 New / Used Squad	80,000	0	0		
Subtotal	80,000	0	0	0	0.0%

## Volunteer Fire Department

<b>Total Expenses</b>	<b>294,540</b>	<b>236,560</b>	<b>311,870</b>	<b>311,870</b>	<b>31.8%</b>
<b><u>Appropriation</u></b>					
<b>Emergency Vehicle Res Fund</b>	<b>80,000</b>	<b>0</b>	<b>0</b>		
<b>Grant funding</b>			<b>14,560</b>		
<b>Town Funds</b>	<b>214,540</b>	<b>236,560</b>	<b>297,310</b>		<b>25.7%</b>
<b>Total Appropriation</b>	<b>294,540</b>	<b>236,560</b>	<b>311,870</b>		<b>31.8%</b>
	<b><u>Jun-23</u></b>	<b><u>Jun-24</u></b>	<b><u>Jun-25</u></b>	<b><u>Jun-26</u></b>	
<b>Emergency Vehicle Res Fund</b>	<b>157,963</b>	<b>117,963</b>	<b>167,963</b>	<b>227,963</b>	
<b>Capital Equipment Res Fund</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>30,000</b>	
<b>Five Islands Station Res Fund</b>	<b>15,816</b>	<b>15,816</b>	<b>15,816</b>	<b>15,816</b>	

## Harbor Committee

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FAC</u>	<u>Inc/Dec</u>
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Recommendation</u>	<u>%</u>
<b>Expenses</b>					
<b>Operating Expenses</b>					
Boat Maintenance & Repair	3,000	3,000	3,000	3,000	0.0%
Contingency	0	0	0	0	#DIV/0!
Harbormaster Training	1,400	0	300	300	#DIV/0!
Harbormaster Dues	150	200	200	200	0.0%
Harbormaster Wages	2,650	2,700	3,754	3,754	39.0%
Deputy Harbormaster Wages	2,650	2,700	1,754	1,754	-35.0%
Harbormaster Expenses	2,000	2,000	2,000	2,000	0.0%
Harbor Other Expenses	1,800	1,800	1,800	1,800	0.0%
Postage & Supplies	100	500	100	100	-80.0%
Harbor Management RF	0	0	0	0	0.0%
<b>Total Expenses</b>	<b>13,750</b>	<b>12,900</b>	<b>12,908</b>	<b>12,908</b>	<b>0.1%</b>
<b>Appropriation</b>					
Town Funds	13,750	12,900	12,908		0.1%
	<u>Jun-23</u>	<u>Jun-24</u>	<u>Jun-25</u>	<u>Jun-26</u>	
Harbor Management R.F.	28,050	28,050	28,050	28,050	
Time based on 163 hours for Harbormaster and 77 for Deputy Harbormaster @ \$22.95					
<b>Expected Revenue from Harbor Operations</b>					
	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	
Mooring Fees	13,638	13,708	13,692	22,732	
<b>Expected Revenue Harbor Committee Operations</b>					
590 Renewal Resident Mooring Fee @\$24			14,160		
5 Double Fee for Late			240		
13 Non-resident Mooring Fees @\$59			767		
103 Rental Mooring Fees @\$59			6,077		
12 New Mooring Issuance Fees@\$100			1,200		
12 New Resident Mooring Fees @\$24			288		

## Shellfish Conservation Committee

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FAC</u>	<u>Inc/Dec</u>
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Recommendation</u>	<u>%</u>
<b>Expenses</b>					
<b>Operating Expenses</b>					
Advertisements	150	150	150	150	0.0%
Contingency	600	600	600	600	0.0%
Materials	400	400	400	400	0.0%
SALTY Program	200	200	200	200	0.0%
Shellfish Warden Mileage	4,258	4,355	4,355	4,355	0.0%
Shellfish Warden Wages	11,514	13,500	13,770	13,770	2.0%
Shellfish Deputy Warden Wages	1,919	2,250	2,295	2,295	2.0%
Shellfish Warden Training	350	350	350	350	0.0%
Shellfish Warden Uniforms & Equip	250	250	250	250	0.0%
Water Data Admin & Travel	1,200	1,200	1,200	1,200	0.0%
<b>Capital Expenses</b>					
Hatchery seed purchase	0	0	2,000	2,000	#DIV/0!
<b>Total Expenses</b>	<b>20,841</b>	<b>23,255</b>	<b>25,570</b>	<b>25,570</b>	<b>10.0%</b>
<b>Appropriation</b>					
Town Funds	20,641	23,055	23,370		1.4%
Transfer from Seeding Money			2,000		
Transfer from Holt Grant CF	200	200	200		0.0%
<b>Total Appropriation</b>	<b>20,841</b>	<b>23,255</b>	<b>25,570</b>	<b>0</b>	<b>10.0%</b>
<b>Non Prop Tax Funding Sources</b>	<u>Jun-23</u>	<u>Jun-24</u>	<u>Jun-25</u>	<u>Jun-26</u>	
Carry Forward (Holt Grant)	938	1,138	938	738	
Seeding Money			4600	2600	
Warden Wages: 600 hrs @ \$22.95/hr					
Deputy Warden Wages: 100 Hrs @ \$22.95/hr					
Warden Mileage: 6500 mi @\$0.67/mile					

## Shellfish Conservation Committee

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FAC</u>	<u>Inc/Dec</u>
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Recommendation</u>	<u>%</u>
<b>Expected Revenue from Shellfish Ops</b>					
Commercial resident (17 @ \$200)	3200	3,400	3,400		
Commercial non-resident (2 @ \$400)	800	800	800		
Commercial student (2 @ \$100)	200	200	200		
Recreational resident (25 @\$20)	780	500	500		
Recreational non-resident (3 @ \$40)	140	105	120		
7 Day non-resident (161 @ \$35)	7,175	4,025	5,635		
<b>Total</b>	<b>12,295</b>	<b>9,030</b>	<b>10,655</b>	<b>0</b>	

# Solid Waste Management Committee

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FAC</u>	<u>Inc/Dec</u>
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Recommendation</u>	<u>%</u>
<b>Expenses</b>					
<b>Operating Expenses</b>					
Contingency	2,000	2,000	2,000	2,000	0.0%
SWC Equipment Reserve Fund	2,000	4,000	4,000	4,000	0.0%
General Ops (Includes Mowing)	3,000	2,600	2,600	2,600	0.0%
Licensing Fees (SPO, DEP)	600	700	800	800	14.3%
Maintenance & Repairs	5,000	5,000	5,000	5,000	0.0%
Phone & Internet	600	1,200	1,100	1,100	-8.3%
Safety Equipment	500	500	500	500	0.0%
Training	500	500	200	200	-60.0%
Station Attendants	72,000	84,077	85,759	85,759	2.0%
Utilities	1,200	1,200	1,300	1,300	8.3%
<b>Waste Disposal</b>					
Hauling & Tipping Fee	101,350	114,000	119,000	119,000	4.4%
Household Hazardous Waste	3,000	3,500	5,000	5,000	42.9%
Recycling Contract	12,814	14,517	14,931	14,931	2.9%
Universal Hazardous Waste	2,000	2,500	4,000	4,000	60.0%
<b>Capital Improvements</b>	35,000	0	0	0	#DIV/0!
<b>Total Expenses</b>	<b>241,564</b>	<b>236,294</b>	<b>246,190</b>	<b>246,190</b>	<b>4.2%</b>
<b>Appropriation</b>					
From SWC Equipment Reserve Fund	25,000				#DIV/0!
Town Funds	216,564	236,294	246,190	0	4.2%
<b>Total Appropriation</b>	<b>241,564</b>	<b>236,294</b>	<b>246,190</b>	<b>0</b>	<b>4.2%</b>
	<u>Jun-23</u>	<u>Jun-24</u>	<u>Jun-25</u>	<u>Jun-26</u>	
Equipment Reserve Fund	41,050	18,050	22,050	26,050	

## Roads

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FAC</u>	<u>Inc/Dec</u>
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Recommendation</u>	<u>%</u>
<b>Expenses</b>					
<b>Operating Expenses</b>					
Education and Training	500	500	1,000	1,000	100.0%
Road Maintenance					
Culverts & Ditching					
Paved Roads (ditching, culverts, shim	85,000	85,000	50,000	50,000	-41.2%
Gravel Roads (ditching, culverts, patc	22,000	30,000	30,000	30,000	0.0%
Tree Removal	19,000	25,000	15,000	15,000	-40.0%
Contingency (General Incidentals)	12,000	12,000	25,000	25,000	108.3%
Line Painting / Signs	12,000	12,000	12,000	12,000	0.0%
Brush cutting, Mowing	15,000	10,000	10,000	10,000	0.0%
Transfer to Robinhood Rd Culvert Repa	50,000	0	0	0	#DIV/0!
Transfer to Paving Reserve	75,000	75,000	75,000	75,000	0.0%
<b>Operating Expenses Sub-Total</b>	<b>290,500</b>	<b>249,500</b>	<b>218,000</b>	<b>218,000</b>	<b>-12.6%</b>
<b>Capital Expenses</b>					
Road Paving / Reconstruction	180,000	360,580	350,000	350,000	-2.9%
Charles Pond - culvert			27,000	27,000	NEW
Flying Point Rd - culvert			25,000	25,000	NEW
Robinhood Rd - culvert	385,000	452,400	0	0	-100.0%
<b>Capital Expenses Sub-Total</b>	<b>565,000</b>	<b>812,980</b>	<b>402,000</b>	<b>402,000</b>	<b>-50.6%</b>
<b>Total Expenses</b>	<b>855,500</b>	<b>1,062,480</b>	<b>620,000</b>	<b>620,000</b>	<b>-41.6%</b>
<b>Appropriations</b>					
Transfer from Robinhood Rd Culvert Res	235,000				
ARPA Funds (Charles -previously approved)			26,468		
FEMA Grant		302,400	0		
DEP Stream Crossing Grant	150,000	150,000	0		
Town Funds	470,500	610,080	593,532		-2.7%
<b>Total Appropriations</b>	<b>855,500</b>	<b>1,062,480</b>	<b>620,000</b>	<b>0</b>	
<b>Reserve Fund Balance</b>	<b>Jun-23</b>	<b>Jun-24</b>	<b>Jun-25</b>	<b>Jun-26</b>	
Robinhood Rd Culvert Repair	185,000	235,000	250,000	0	
Paving Reserve	371,096	446,096	521,096	596,096	
Flying Point Rd Culvert Repair	0	0	0	250,000	

## Snow Removal

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Inc/Dec</u>
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>%</u>
<b><u>Expenses</u></b>			<b>**</b>	
<b>Snow Removal-Town</b>	<b>324,950</b>	<b>344,615</b>	<b>367,600</b>	<b>6.7%</b>
<b><u>Appropriation</u></b>				
<b>Town Funds</b>	<b>324,950</b>	<b>344,615</b>	<b>367,600</b>	<b>6.7%</b>
<b>** \$5,000 included for potential fuel escalation</b>				

## Health, Recreation and Social Services

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FAC</u>	<u>Inc/Dec</u>
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Recommendation</u>	<u>%</u>
<b>Expenses</b>					
Bath Area Seniors Activity Center	800	800	800	800	0.0%
Bath Area Food Bank	700	700	700	700	0.0%
Bath Area YMCA			400	0	NEW
Bath Brunswick Respite Care					#DIV/0!
Big Brother/Big Sister	450	0	450	450	#DIV/0!
Lifeflight of Maine					#VALUE!
Maine Public			100	0	#DIV/0!
Midcoast Maine Community Action (MMCA)	525	525	0	0	-100.0%
New Hope Midcoast	420	420	0	0	-100.0%
Oasis Free Clinics	500	500	500	500	0.0%
People Plus	500	500	0	0	-100.0%
Spectrum Generations	400	400	496	496	24.0%
Sweetser	1000	1,200	0	0	-100.0%
Tedford Shelter			1,000	0	NEW
Subtotal	5,295	5,045	4,446	2,946	-11.9%
Patten Free Library	21,805	22,895	24,659	24,659	7.7%
General Assistance	4,000	4,000	8,000	8,000	100.0%
Georgetown Community Ctr	8,000	10,000	10,000	10,000	0.0%
Recreation Committee	6,725	6,800	6,050	6,050	-11.0%
Richards Library	1,500	1,500	1,500	1,500	0.0%
Total Expenses	47,325	50,240	54,655	53,155	8.8%
<b>Appropriation</b>					
Town Funds	47,325	50,240	54,655		8.8%

## Recreation Committee

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FAC</u>	<u>Inc/Dec</u>
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Recommendation</u>	<u>%</u>
<b>Expenses</b>					
<b>Operating Expenses</b>					
Five Islands Tennis Court (Ops)	200	200	200	200	0.0%
Miscellaneous	100	0	0	0	#DIV/0!
<b>Activities</b>					
4th of July (GCC)	100	200	200	200	0.0%
GTKYN Party	3,000	3,000	3,000	3,000	0.0%
Halloween Party (GCC)	450	450	450	450	0.0%
Holiday in the Harbor (Xmas Tree)	750	750	700	700	-6.7%
Outdoor Activity Party	100	0	0	0	#DIV/0!
Meet the Candidates	25	25	0	0	-100.0%
Sporting Events/School Vaca Prgm	300	0	0	0	#DIV/0!
June Jam	0	500	750	750	50.0%
YMCA Swim Program	900	900	0	0	-100.0%
Fall Frolic	750	750	750	750	0.0%
Game Day - Winter	50	25	0	0	-100.0%
<b>Total Expenses</b>	<b>6,725</b>	<b>6,800</b>	<b>6,050</b>	<b>6,050</b>	<b>-11.0%</b>
<b>Appropriation</b>					
<b>Town Funds</b>	<b>6,725</b>	<b>6,800</b>	<b>6,050</b>	<b>6,050</b>	<b>-11.0%</b>
<b>Total Appropriation</b>	<b>6,725</b>	<b>6,800</b>	<b>6,050</b>	<b>6,050</b>	<b>-11.0%</b>

## Cemetery District Trustees

	<u>Budget</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>	<u>FAC</u> <u>Recommendation</u>	<u>Inc/Dec</u> <u>%</u>
<b>Expenses</b>					
<b>Operating Expenses</b>					
Advertisements	200	0	0	0	0.0%
Cemetery Management	300	750	750	750	0.0%
Flags & Plaques	350	650	550	550	-15.4%
General Operations	7,000	2,000	2,000	2,000	0.0%
Marker Expense	800	800	2,100	2,100	162.5%
Monument Repair	1,000	1,000	2,000	2,000	100.0%
Burial Ground Upkeep			5,000	5,000	NEW
Cemetery Upkeep (Mowing)	10,000	11,250	11,250	11,250	0.0%
Cemetery Upkeep (Fence, stonework)	500	54,000	8,000	8,000	-85.2%
Cemetery Upkeep (Trimming / Removal Trees)	2,000	6,500	2,000	2,000	-69.2%
<b>Total Expenses</b>	<b>22,150</b>	<b>76,950</b>	<b>33,650</b>	<b>33,650</b>	<b>-56.3%</b>
<b>Appropriation</b>					
Marker revenue	800	800	2,100		162.5%
Transfer from Trust Fund (2% of Fund)	1,549	1,613	1,651		2.4%
Transfer from Trust Fund (stone wall - Five Islands)		54,000			-100.0%
Town Funds	19,801	20,537	29,899		45.6%
<b>Total Appropriation</b>	<b>22,150</b>	<b>76,950</b>	<b>33,650</b>		<b>-56.3%</b>
	<b>6/30/2021</b>	<b>6/30/2022</b>	<b>6/30/2023</b>	<b>6/30/2024</b>	<b>est 6/30/2025</b>
Cemetery Trust Fund Balance	75,812	76,455	77,460	80,647	82,528
Cemetery Lot Sales (must be placed in TF)	2,000	2,400	4,600	400	
Estimated balance of earned interest	155	117	116	3,030	
Fund Usage (2%)	(1,512)	(1,512)	(1,529)	(1,549)	(1,613)
End of Year Trust Fund Projection	76,455	77,460	80,647	82,528	80,915
	<b>audited</b>	<b>audited</b>	<b>audited</b>	<b>audited</b>	<b>estimate</b>

## MacMahan Island

	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>FAC</u>	<u>Inc/Dec</u>	
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Recommendation</u>	<u>%</u>	
<b><u>Expenses</u></b>						
MacMahan Island	28,988	32,036	36,960	36,960	15.4%	
<b><u>Appropriation</u></b>						
MacMahan Island	28,988	32,036	36,960		15.4%	
Private and Special Law, 1957, Ch.116, requires that each year the Town						
pay 20% of the taxes collected from properties on MacMahan back to						
MacMahan for municipal uses such as roads, bridges, floats, public lighting,						
refuse, and other services not provided directly by the Town.						
In April 2003, the Board of Selectmen adopted a policy to pay MacMahan its						
proposed budget amount on the basis of the current year's valuation. This						
will make the calculation more accurate.						