

**Budget**

**Fiscal Year 2026-2027**

**for**

**Georgetown, Maine**

**For Town Meeting**

**June 13, 2026**

Presented by  
Select Board  
and  
Town Committees

2026-2027  
Georgetown Tax Outlook  
Total Town Budget

6/13/2026

|                                                  | Total Budget | Total Budget | Total Budget | Total Budget | \$        | %      |
|--------------------------------------------------|--------------|--------------|--------------|--------------|-----------|--------|
|                                                  | APPROVED     | APPROVED     | APPROVED     | Proposed     | Change    | Change |
|                                                  | 2023-24      | 2024-25      | 2025-26      | 2026-27      |           |        |
| Schools (page 5) Articles 27-43                  | 2,784,001    | 2,759,399    | 2,782,586    | 2,971,169    | 188,583   | 6.8%   |
| Town Office Salaries (page 6) Article 22         | 203,639      | 231,753      | 254,749      | 268,069      | 13,320    | 5.2%   |
| General Government (pages 7-11) Article 23       | 274,340      | 289,183      | 298,835      | 382,242      | 83,407    | 27.9%  |
| TOPMB (pages 12-13) Article 25                   | 32,750       | 55,800       | 44,100       | 50,950       | 6,850     | 15.5%  |
| Animal Control Officer (page 14) Article 46      | 4,655        | 4,489        | 4,559        | 5,117        | 558       | 12.2%  |
| Code Enforcement Officer (page 15) Art 46        | 22,097       | 38,200       | 38,900       | 39,521       | 621       | 1.6%   |
| Georgetown Vol. Fire Dept (page 16 2x) Art 46    | 294,540      | 236,560      | 311,870      | 335,119      | 23,249    | 7.5%   |
| Harbor Committee (page 17) Art 46                | 13,750       | 12,900       | 12,908       | 19,550       | 6,642     | 51.5%  |
| Shellfish Conservation Comm (page 18) Art 46     | 20,841       | 23,255       | 25,570       | 31,450       | 5,880     | 23.0%  |
| Solid Waste Management (page 19) Article 47      | 241,564      | 236,294      | 246,190      | 252,747      | 6,557     | 2.7%   |
| Town Roads (page 20) Article 48                  | 855,500      | 1,062,480    | 620,000      | 491,000      | (129,000) | -20.8% |
| Snow Removal (page 21) Art 49                    | 324,950      | 344,615      | 367,600      | 390,600      | 23,000    | 6.3%   |
| Health, Recreat & Soc Svcs (pgs 22-23) Art 50/51 | 47,325       | 50,240       | 54,059       | 60,286       | 6,227     | 11.5%  |
| Cemetery (page 24) Article 52                    | 22,150       | 76,950       | 33,650       | 31,210       | (2,440)   | -7.3%  |
| MacMahan Island (page 25) Art 53                 | 28,988       | 32,036       | 36,960       | 38,796       | 1,836     | 5.0%   |
| Sagadahoc County Tax Article 54                  | 1,106,199    | 1,264,529    | 1,445,744    | 1,535,767    | 90,023    | 6.2%   |
| Overlay -- no vote needed - done upon commitmen  | 25,000       | 25,000       | 25,000       | 25,000       | 0         | 0.0%   |
| Total Requests                                   | 6,302,289    | 6,743,683    | 6,603,279    | 6,928,593    | 325,314   | 4.9%   |
| Less Homestead Reimbursement                     | -47,800      | -54,429      | -36,601      | -38,301      | 1,700     | 4.6%   |
| Less Municipal Revenue Sharing                   | -67,500      | -77,309      | -39,452      | -89,826      | 50,375    | 127.7% |
| Less Undesignated Fund Balance Appl.             | -200,000     | -150,000     | -200,000     | -250,000     | 50,000    | 25.0%  |
| Total to be Raised by Town Funds                 | 5,986,989    | 6,461,945    | 6,327,226    | 6,550,466    | 223,240   | 3.5%   |
| Less Non-Property Tax Revenues (pg 4)            | -1,271,191   | -1,154,151   | -718,539     | -888,454     | 169,915   | 23.6%  |
| Total to be Raised by Property Taxes             | 4,715,798    | 5,307,794    | 5,608,687    | 5,662,012    | 53,325    | 1.0%   |

2026 - 2027  
Georgetown Tax Outlook  
Municipal Budget Only

|                                             | Total Budget | Total Budget | Total Budget | Budget    | \$        |       |
|---------------------------------------------|--------------|--------------|--------------|-----------|-----------|-------|
|                                             | APPROVED     | APPROVED     | APPROVED     | Proposed  | Change    |       |
|                                             | 2023-24      | 2024-25      | 2025-26      | 2026-27   |           |       |
| Town Office Salaries (page 6)               | 203,639      | 231,753      | 254,749      | 268,069   | 13,320    |       |
| General Government (pages 7-11)             | 274,340      | 289,183      | 298,835      | 382,242   | 83,407    |       |
| Town Owned Prop. Mgmt. Bd. (pages 12-13)    | 32,750       | 55,800       | 44,100       | 50,950    | 6,850     |       |
| Animal Control Officer (page 14)            | 4,655        | 4,489        | 4,559        | 5,117     | 558       |       |
| Code Enforcement Officer (page 15)          | 22,097       | 38,200       | 38,900       | 39,521    | 621       |       |
| Georgetown Vol. Fire Dept (page 16 2x)      | 294,540      | 236,560      | 311,870      | 335,119   | 23,249    |       |
| Harbor Committee (page 17)                  | 13,750       | 12,900       | 12,908       | 19,550    | 6,642     |       |
| Shellfish Conservation Comm (page 18)       | 20,841       | 23,255       | 25,570       | 31,450    | 5,880     |       |
| Solid Waste Management (page 19)            | 241,564      | 236,294      | 246,190      | 252,747   | 6,557     |       |
| Town Roads (page 20)                        | 855,500      | 1,062,480    | 620,000      | 491,000   | (129,000) |       |
| Snow Removal (page 21)                      | 324,950      | 344,615      | 367,600      | 390,600   | 23,000    |       |
| Health, Recreation & Soc Svcs (pages 22-23) | 47,325       | 50,240       | 54,059       | 60,286    | 6,227     |       |
| Cemetery (page 24)                          | 22,150       | 76,950       | 33,650       | 31,210    | (2,440)   |       |
| MacMahan Island (page 25)                   | 28,988       | 32,036       | 36,960       | 38,796    | 1,836     |       |
| Total Requests                              | 2,387,089    | 2,694,755    | 2,349,949    | 2,396,657 | 46,708    | 2.0%  |
| Less Homestead Reimbursement                | (47,800)     | (54,429)     | (36,601)     | (38,301)  | 1,700     |       |
| Less Municipal Revenue Sharing              | (67,500)     | (77,309)     | (39,452)     | (89,826)  | 50,375    |       |
| Less Undesignated Fund Balance Appl         | (200,000)    | (150,000)    | (200,000)    | (250,000) | 50,000    |       |
| Less Non-Property Tax Revenues (pg 4)       | (992,968)    | (1,028,014)  | (566,392)    | (637,043) | 70,651    |       |
| Total to be Raised by Property Taxes        | 1,078,821    | 1,385,003    | 1,507,504    | 1,381,487 | (122,501) | -8.4% |
|                                             |              |              |              |           |           |       |

## Expected Revenue Sources 2026-2027

| Revenue Sources                                   | Budget<br>2023-24 | Budget<br>2024-25 | Budget<br>2025-26 | Budget<br>2026-27 | \$\$<br>Change |
|---------------------------------------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| School Use of Fund Balance                        | 146,044           | 0                 | 0                 | 110,000           | 110,000        |
| School Funding - State                            | 132,179           | 126,137           | 152,147           | 141,411           | (10,736)       |
| Animal Control Fees & Fines                       | 500               | 500               | 500               | 500               | 0 *            |
| Auto Excise Tax                                   | 285,000           | 285,000           | 290,000           | 325,000           | 35,000 *       |
| Advertisement Reimbursement                       | 200               | 200               | 200               | 300               | 100 *          |
| Bank Interest                                     | 6,000             | 17,500            | 25,000            | 55,000            | 30,000 *       |
| Boat Excise Tax                                   | 13,000            | 12,500            | 11,750            | 11,750            | 0 *            |
| Building Permit Fees                              | 10,000            | 10,000            | 10,000            | 10,000            | 0 *            |
| Cannabis Permit                                   | 1,000             | 1,000             | 0                 | 0                 | 0 *            |
| Cemetery Trust Fund, transfer fm                  | 1,549             | 1,613             | 1,651             | 1,756             | 105 *          |
| Cemetery Marker Sales                             | 800               | 800               | 2,100             | 1,260             | (840) *        |
| Cemetery Trust Fund, transfer in (stonework)      | 0                 | 54,000            | 0                 | 0                 | 0 *            |
| Copier Sales / Notary Fees                        | 0                 | 0                 | 150               | 150               | 0 *            |
| Fire Department Grant funding                     | 0                 | 0                 | 14,560            | 0                 | (14,560) *     |
| Flood Plain Permit Fees                           | 150               | 150               | 150               | 150               | 0 *            |
| G A Reimbursement                                 | 2,800             | 2,800             | 5,600             | 5,600             | 0 *            |
| Lien Fees & Interest                              | 5,500             | 5,500             | 5,500             | 5,500             | 0 *            |
| Map Sales                                         | 50                | 0                 | 0                 | 0                 | 0 *            |
| Mooring Fees                                      | 13,708            | 13,692            | 22,732            | 22,732            | 0 *            |
| Plumbing Permit Fees                              | 5,000             | 5,000             | 5,000             | 5,000             | 0 *            |
| Property Tax Interest                             | 5,000             | 4,000             | 4,000             | 5,000             | 1,000 *        |
| Septic Fees                                       | 150               | 150               | 150               | 150               | 0 *            |
| Shellfish License Fees                            | 12,295            | 9,030             | 10,655            | 10,655            | 0 *            |
| Snowmobile Fees                                   | 200               | 250               | 160               | 160               | 0 *            |
| State Park Fee Sharing                            | 13,000            | 13,000            | 14,000            | 15,350            | 1,350 *        |
| State Road Funds                                  | 25,750            | 29,796            | 30,000            | 41,000            | 11,000 *       |
| Agent Fees (to Town)                              | 6,000             | 6,000             | 8,000             | 8,500             | 500 *          |
| Transfer from CC Surveying Reserve Fund           | 0                 | 3,000             | 0                 | 0                 | 0 *            |
| Transfer from Emergency Vehicle Reserve Fund      | 80,000            | 0                 | 0                 | 0                 | 0 *            |
| Transfer from GG Health Insurance Reserve Fund    | 0                 | 7,250             | 10,000            | 0                 | (10,000) *     |
| Transfer from GG Office Equipment Reserve Fund    | 0                 | 0                 | 0                 | 1,500             | 1,500 *        |
| Transfer from GG Maint / Repair Reserve Fund      | 0                 | 0                 | 0                 | 9,000             | 9,000 *        |
| Transfer from GG First Church Reserve Fund        | 0                 | 0                 | 0                 | 550               | 550 *          |
| Transfer from Shellfish Seeding Money             |                   |                   | 2,000             | 0                 | (2,000) *      |
| Transfer from Holt Grant                          | 200               | 200               | 200               | 200               | 0 *            |
| Transfer from SWC Reserve                         | 25,000            | 0                 | 0                 | 0                 | 0 *            |
| FEMA Grant (Robinhood)                            | 0                 | 302,400           | 0                 | 0                 | 0 *            |
| DEP Stream Crossing Grant (Robinhood)             | 150,000           | 150,000           | 0                 | 0                 | 0 *            |
| Transfer from Robinhood Rd Repair Reserve Fund    | 235,000           | 0                 | 0                 | 0                 | 0 *            |
| Transfer from Flying Point Rd Repair Reserve Fund |                   |                   |                   | 10,000            | 10,000 *       |
| Vacation & Sick Pay Fund (C/F)                    | 30,166            | 27,203            | 26,749            | 24,590            | (2,159) *      |
| Wharf Donations                                   | 200               | 600               | 600               | 600               | 0 *            |
| Wharf Rental                                      | 52,800            | 52,800            | 52,800            | 52,800            | 0 *            |
| Wharf User Fees                                   | 11,950            | 12,080            | 12,185            | 12,290            | 105 *          |
| <b>Total</b>                                      | <b>1,271,191</b>  | <b>1,154,151</b>  | <b>718,539</b>    | <b>888,454</b>    | <b>169,915</b> |
| <b>*Total for Municipal Budget</b>                | <b>992,968</b>    | <b>1,028,014</b>  | <b>566,392</b>    | <b>637,043</b>    | <b>70,651</b>  |

**Georgetown  
Central  
School**

|                                       | <u>Budget</u>   | <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>2026-27</u>  | <u>%</u>       |
| <b>Expenses</b>                       |                 |                 |                 |                 |                |
| <b>Operating Expenses</b>             |                 |                 |                 |                 |                |
| Regular Instruction                   | 1,508,376       | 1,536,454       | 1,520,532       | 1,596,179       | 5.0%           |
| Special Education                     | 386,186         | 355,618         | 377,750         | 436,540         | 15.6%          |
| Other Instruction                     | 7,945           | 7,922           | 8,436           | 4,185           | -50.4%         |
| Student & Staff Support               | 81,032          | 88,971          | 86,652          | 91,406          | 5.5%           |
| System Admin-School Comm / AOS 98     | 102,390         | 102,698         | 120,568         | 134,751         | 11.8%          |
| School Administration                 | 205,151         | 199,054         | 191,443         | 228,157         | 19.2%          |
| Transportation & Buses                | 194,683         | 199,140         | 206,748         | 193,157         | -6.6%          |
| Facilities Maintenance                | 255,738         | 242,042         | 247,957         | 261,794         | 5.6%           |
| All Other Expenditures - Food Service | 35,000          | 20,000          | 15,000          | 15,000          | 0.0%           |
| Sub-Total                             | 2,776,501       | 2,751,899       | 2,775,086       | 2,961,169       | 6.7%           |
| School Facilities Reserve Fund        | 7,500           | 7,500           | 7,500           | 10,000          |                |
| Total Expenses                        | 2,784,001       | 2,759,399       | 2,782,586       | 2,971,169       | 6.8%           |
| <b>Appropriation</b>                  |                 |                 |                 |                 |                |
| Use of School Fund Balance            | 146,044         | 0               | 0               | 110,000         | #DIV/0!        |
| State Subsidy                         | 132,179         | 126,137         | 152,147         | 141,411         | -7.1%          |
| Town Funds                            | 2,505,778       | 2,633,262       | 2,630,439       | 2,719,758       | 3.4%           |
| Total                                 | 2,784,001       | 2,759,399       | 2,782,586       | 2,971,169       | 6.8%           |
| <b>Reserve Fund</b>                   | <b>Jun - 24</b> | <b>Jun - 25</b> | <b>Jun - 26</b> | <b>Jun - 27</b> |                |
| School Facilities Reserve Fund        | 60,865          | 68,365          | 38,197          | 48,197          |                |

## Town Officer Salaries

|                                                            | <u>Budget</u>  | <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>2026-27</u> | <u>%</u>       |
| <b>Expenses</b>                                            |                |                |                |                |                |
| Select Board (Chair)                                       | 5,000          | 5,000          | 5,000          | 5,000          | 0.0%           |
| 2nd Select Board Member                                    | 4,000          | 4,000          | 4,000          | 4,000          | 0.0%           |
| 3rd Select Board Member                                    | 4,000          | 4,000          | 4,000          | 4,000          | 0.0%           |
| Town Administrator                                         | 49,091         | 60,000         | 64,000         | 65,920         | 3.0%           |
| Deputy Town Clerk/Tax Collector                            | 2,748          | 3,000          | 0              | 0              | #DIV/0!        |
| Finance Director (Treasurer)                               | 57,986         | 70,000         | 71,400         | 73,542         | 3.0%           |
| Office Assist / Deputy (ies)                               |                |                | 20,000         | 20,600         | 3.0%           |
| 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         | 36,771         | 3.0%           |
| Town Clerk                                                 | 9,246          | 15,000         | 15,300         | 15,759         | 3.0%           |
| Town Clerk/DTC Fees                                        | 6,000          | 0              | 0              | 0              | #DIV/0!        |
| Emergency Management Director                              | 250            | 2,750          | 2,800          | 2,876          | 2.7%           |
| Merit Increase Line *                                      | 0              | 0              | 0              | 9,211          | NEW            |
| Vacation & Sick Pay Annual                                 | 4,000          | 4,000          | 4,000          | 4,000          | 0.0%           |
| Vacation & Sick Pay Fund                                   | 30,166         | 27,203         | 26,749         | 24,590         | -8.1%          |
| Total Budget                                               | 203,639        | 231,753        | 254,749        | 268,069        | 5.2%           |
| <b>Appropriation</b>                                       |                |                |                |                |                |
| Town Funds                                                 | 203,639        | 231,753        | 254,749        | 268,069        | 5.2%           |
| Office Assist / Deputy (ies) - est at 800 hours at \$25.75 |                |                |                |                |                |
| EMA Director - est at 100 hours at \$26.26 + 250 stipend   |                |                |                |                |                |
|                                                            |                |                |                |                |                |
| * Based on 4% of wages in this department                  |                |                |                |                |                |

## Town Office Expense

|                                                   | <u>Budget</u>  | <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>2026-27</u> | <u>%</u>       |
| <b><u>Expenses</u></b>                            |                |                |                |                |                |
| <b>Operating Expenses</b>                         |                |                |                |                |                |
| Advertising                                       | 300            | 300            | 300            | 350            | 16.7%          |
| Bank Charges                                      | 750            | 750            | 750            | 750            | 0.0%           |
| Computer Software / Maint                         | 15,500         | 17,500         | 18,000         | 25,000         | 38.9%          |
| Custodian                                         | 3,602          | 3,820          | 3,896          | 4,013          | 3.0%           |
| Education & Training                              | 1,500          | 2,500          | 2,500          | 3,500          | 40.0%          |
| Maintenance & Repair                              | 500            | 500            | 500            | 500            | 0.0%           |
| Mileage                                           | 1,000          | 2,010          | 2,010          | 2,100          | 4.5%           |
| Office Machine Expenses                           | 800            | 500            | 500            | 1,300          | 160.0%         |
| Lease of Copier                                   | 2,800          | 3,000          | 0              | 0              | #DIV/0!        |
| Office Supplies & Paper                           | 2,650          | 2,650          | 2,650          | 2,750          | 3.8%           |
| Postage                                           | 1,500          | 1,500          | 1,500          | 1,600          | 6.7%           |
| Telephone                                         | 1,650          | 1,500          | 2,000          | 2,500          | 25.0%          |
| Treasurer Supplies                                | 750            | 750            | 750            | 850            | 13.3%          |
| Utilities                                         | 3,500          | 3,500          | 4,000          | 4,500          | 12.5%          |
| <b>Total Expense</b>                              | <b>36,802</b>  | <b>40,780</b>  | <b>39,356</b>  | <b>49,713</b>  | <b>26.3%</b>   |
| <b><u>Appropriation</u></b>                       |                |                |                |                |                |
| <b>Town Funds</b>                                 | <b>36,802</b>  | <b>40,780</b>  | <b>39,356</b>  | <b>49,713</b>  | <b>26.3%</b>   |
| <b><u>Mileage: est 3000 miles @ \$0.70/mi</u></b> |                |                |                |                |                |

## General Government

|                                         | <u>Budget</u>  | <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>2026-27</u> | <u>%</u>       |
| <b>Expenses</b>                         |                |                |                |                |                |
| <b>Operating Expenses</b>               |                |                |                |                |                |
| Comprehensive Plan Update               | 0              | 0              | 0              | 0              | 0.0%           |
| Election Expenses                       | 2,000          | 2,750          | 2,750          | 3,000          | 9.1%           |
| First Church                            | 900            | 500            | 550            | 550            | 0.0%           |
| Insurance - Prop/Liab/Bond/Acc          | 32,000         | 32,000         | 32,500         | 36,400         | 12.0%          |
| Insurance - Workers Comp                | 11,000         | 11,000         | 13,000         | 17,000         | 30.8%          |
| Insurance - Health                      | 67,000         | 80,000         | 80,000         | 90,000         | 12.5%          |
| Interest Expense (TAN)                  | 0              | 2,000          | 2,000          | 1,000          | -50.0%         |
| Maine Municipal Assn.                   | 4,000          | 4,500          | 5,000          | 5,000          | 0.0%           |
| Misc. Town Expense                      | 600            | 400            | 400            | 500            | 25.0%          |
| Professional Dues                       | 300            | 300            | 300            | 300            | 0.0%           |
| Property Assessing                      | 7,500          | 9,000          | 10,000         | 25,000         | 150.0%         |
| Property Mapping Update                 | 2,500          | 2,000          | 2,000          | 2,000          | 0.0%           |
| Tax Collection Expense                  | 3,500          | 3,250          | 3,250          | 3,500          | 7.7%           |
| Town Audit Expense                      | 12,500         | 15,000         | 16,500         | 22,000         | 33.3%          |
| 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         | 20,000         | 33.3%          |
| Social Security-Town Share              | 29,688         | 35,223         | 39,646         | 43,669         | 10.1%          |
| Paid Family & Medical Leave Benefit     | 0              | 4,605          | 5,182          | 2,860          | -44.8%         |
| Street Lights                           | 3,750          | 3,000          | 3,000          | 3,250          | 8.3%           |
| Street Signs                            | 450            | 450            | 450            | 500            | 11.1%          |
| Unemployment - Town Share               | 200            | 200            | 200            | 200            | 0.0%           |
| Board of Appeals                        | 1,050          | 625            | 700            | 700            | 0.0%           |
| Conservation Commission                 | 6,100          | 7,100          | 4,600          | 4,100          | -10.9%         |
| Planning Board                          | 500            | 500            | 1,450          | 500            | -65.5%         |
| Town Office Expense                     | 36,802         | 40,780         | 39,356         | 49,713         | 26.3%          |
| First Church RF                         | 0              | 0              | 0              | 0              | #DIV/0!        |
| Office Equipment RF                     | 1,000          | 0              | 1,000          | 0              | -100.0%        |
| Property Reassessing RF                 | 2,500          | 2,500          | 5,000          | 25,000         | 400.0%         |
| Town Office Maint & Repair RF           | 2,500          | 2,500          | 1,000          | 1,000          | 0.0%           |
| Capital Expenses (lighting/computer/ pr | 5,000          | 0              |                | 10,500         | #DIV/0!        |
| <b>Total Expense</b>                    | <b>274,340</b> | <b>289,183</b> | <b>298,835</b> | <b>382,242</b> | <b>27.9%</b>   |
|                                         |                |                |                |                |                |
|                                         |                |                |                |                |                |

## General Government

|                              | <u>Budget</u>        | <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>2026-27</u>       | <u>%</u>       |
| <b><u>Appropriation</u></b>  |                      |                      |                      |                      |                |
| From Health Benefits Reserve | 0                    | 7,250                | 10,000               | 0                    |                |
| From Office Equip Reserve    | 0                    | 0                    | 0                    | 1,500                |                |
| From Maintenance Reserve     | 0                    | 0                    | 0                    | 9,000                |                |
| From First Church Reserve    | 0                    | 0                    | 0                    | 550                  |                |
| <b>Town Funds</b>            | <b>274,340</b>       | <b>281,933</b>       | <b>288,835</b>       | <b>371,192</b>       | <b>28.5%</b>   |
| <b>Total Appropriation</b>   | <b>274,340</b>       | <b>289,183</b>       | <b>298,835</b>       | <b>382,242</b>       | <b>27.9%</b>   |
|                              |                      |                      |                      |                      |                |
| <b><u>Reserve Funds</u></b>  | <b><u>Jun-24</u></b> | <b><u>Jun-25</u></b> | <b><u>Jun-26</u></b> | <b><u>Jun-27</u></b> |                |
| First Church                 | 119,488              | 119,488              | 119,488              | 118,938              |                |
| Health Benefits Reserve      | 20,795               | 30,017               | 21,722               | 21,722               |                |
| Office Equipment             | 11,347               | 11,347               | 12,348               | 10,848               |                |
| Property Reassessing         | 110,000              | 112,500              | 117,500              | 142,500              |                |
| Town Office Maint & Repair   | 2,836                | 17,335               | 18,335               | 10,335               |                |
|                              |                      |                      |                      |                      |                |
|                              |                      |                      |                      |                      |                |

## Planning Board and BOA

|                                         | <u>Budget</u>  | <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>2026-27</u> | <u>%</u>       |
| <b><u>Planning Board Expenses</u></b>   |                |                |                |                |                |
| <b>Operating Expenses</b>               |                |                |                |                |                |
| Contingency                             | 50             | 50             | 1,000          | 50             | -95.0%         |
| 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>500</b>     | <b>-65.5%</b>  |
| <b><u>Appropriation</u></b>             |                |                |                |                |                |
| <b>Town Funds</b>                       | <b>500</b>     | <b>500</b>     | <b>1,450</b>   | <b>500</b>     | <b>-65.5%</b>  |
| <b><u>Board of Appeals Expenses</u></b> |                |                |                |                |                |
| <b>Operating Expenses</b>               |                |                |                |                |                |
| Miscellaneous                           | 50             | 25             | 50             | 50             | 0.0%           |
| MMA Materials / Workshop                | 200            | 200            | 400            | 400            | 0.0%           |
| Hearing Expenses                        | 800            | 400            | 250            | 250            | 0.0%           |
| <b>Total Expense</b>                    | <b>1,050</b>   | <b>625</b>     | <b>700</b>     | <b>700</b>     | <b>0.0%</b>    |
| <b><u>Appropriation</u></b>             |                |                |                |                |                |
| <b>Town Funds</b>                       | <b>1,050</b>   | <b>625</b>     | <b>700</b>     | <b>700</b>     | <b>0.0%</b>    |

## Conservation Commission

|                             | <u>Budget</u>  | <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>2026-27</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            | 0.0%           |
| Trail Surveying             | 0              | 4,000          | 2,000          | 0              | -100.0%        |
| Surveying RF                | 3,000          | 0              | 0              | 1,000          | 100.0%         |
| Trail Maintenance RF        | 500            | 500            | 500            | 500            | 0.0%           |
| Printing Costs              | 1,500          | 1,500          | 1,000          | 1,000          | 0.0%           |
| Trail Maintenance           | 500            | 500            | 500            | 1,000          | 100.0%         |
| Website Maintenance         | 150            | 150            | 200            | 200            | 0.0%           |
| <b>Total Expenses</b>       | <b>6,100</b>   | <b>7,100</b>   | <b>4,600</b>   | <b>4,100</b>   | <b>-10.9%</b>  |
|                             |                |                |                |                |                |
| <b><u>Appropriation</u></b> |                |                |                |                |                |
| Transfer from Surveying RF  |                | 3,000          |                |                | 0.0%           |
| Town Funds                  | 6,100          | 4,100          | 4,600          | 4,100          | -10.9%         |
| <b>Total Appropriation</b>  | <b>6,100</b>   | <b>7,100</b>   | <b>4,600</b>   | <b>4,100</b>   | <b>-10.9%</b>  |
|                             |                |                |                |                |                |
| <b><u>Reserve Funds</u></b> | <b>Jun-24</b>  | <b>Jun-25</b>  | <b>Jun-26</b>  | <b>Jun-27</b>  |                |
| Trail Surveying             | 3,000          | 0              | 0              | 1,000          |                |
| Trail Maintenance           | 1,000          | 1,500          | 2,000          | 2,500          |                |

# TOPMB

|                                 | <u>Budget</u><br><u>2023-24</u> | <u>Budget</u><br><u>2024-25</u> | <u>Budget</u><br><u>2025-26</u> | <u>Budget</u><br><u>2026-27</u> | <u>Inc/Dec</u><br><u>%</u> |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------|
| <b>Expenses</b>                 |                                 |                                 |                                 |                                 |                            |
| <b>Operating Expenses</b>       |                                 |                                 |                                 |                                 |                            |
| Contingency                     | 1,000                           | 1,000                           | 500                             | 500                             | 0.0%                       |
| <b>General Operations</b>       |                                 |                                 |                                 |                                 |                            |
| Engineering/Surveying           | 0                               | 9,500                           | 0                               | 0                               | #DIV/0!                    |
| Five Island Tennis Court (Rpr)  | 0                               | 500                             | 500                             | 1,000                           | 100.0%                     |
| Float Haul/Launch & Storage     | 4,000                           | 4,900                           | 4,400                           | 5,000                           | 13.6%                      |
| Mowing/Tree Cutting             | 2,000                           | 4,250                           | 3,200                           | 4,000                           | 25.0%                      |
| Printing & Advertisement        | 0                               | 0                               | 350                             | 300                             | -14.3%                     |
| Submerged Land Lease Fees       | 150                             | 150                             | 150                             | 150                             | 0.0%                       |
| Utilities                       | 1,100                           | 1,000                           | 1,500                           | 1,500                           | 0.0%                       |
| General                         | 500                             | 500                             | 500                             | 500                             | 0.0%                       |
| <b>Maintenance &amp; Repair</b> |                                 |                                 |                                 |                                 |                            |
| Buildings / Floats / Wharf      | 12,000                          | 12,000                          | 9,000                           | 9,000                           | 0.0%                       |
| <b>Reserve Funds</b>            |                                 |                                 |                                 |                                 |                            |
| Float & Water Access RF         | 0                               | 0                               | 1,000                           | 1,000                           | 0.0%                       |
| Richards Library RF             | 1,000                           | 1,000                           | 1,000                           | 1,000                           | 0.0%                       |
| Tennis Court RF                 | 0                               | 0                               | 1,000                           | 1,000                           | 0.0%                       |
| 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%                       |
| Old Stone Schoolhouse Reserve   | 0                               | 0                               | 0                               | 5,000                           | NEW                        |
| <b>Total Expenses</b>           | <b>32,750</b>                   | <b>55,800</b>                   | <b>44,100</b>                   | <b>50,950</b>                   | <b>15.5%</b>               |
| <b>Appropriation</b>            |                                 |                                 |                                 |                                 |                            |
| Town Funds                      | 32,750                          | 55,800                          | 44,100                          | 50,950                          | 15.5%                      |
| <b>Total Appropriation</b>      | <b>32,750</b>                   | <b>55,800</b>                   | <b>44,100</b>                   | <b>50,950</b>                   | <b>15.5%</b>               |

# TOPMB

|                                             | <u>Budget</u>  | <u>Budget</u>  | <u>Budget</u>  | <u>Budget</u>  |
|---------------------------------------------|----------------|----------------|----------------|----------------|
|                                             | <u>2023-24</u> | <u>2024-25</u> | <u>2025-26</u> | <u>2026-27</u> |
|                                             |                |                |                |                |
| <b>Reserve Funds</b>                        | <b>Jun-24</b>  | <b>Jun-25</b>  | <b>Jun-26</b>  | <b>Jun-27</b>  |
| Five Islands Tennis Court                   | 8,900          | 10,441         | 11,441         | 8,441          |
| Floats & Water Access                       | 9,500          | 9,500          | 10,500         | 11,500         |
| Richards Library                            | 2,000          | 3,000          | 4,000          | 5,000          |
| Parking Lot                                 | 4,634          | 4,634          | 4,634          | 4,634          |
| Todd's Landing                              | 3,400          | 4,400          | 5,400          | 6,400          |
| Wharf Rebuild                               | 57,157         | 106,283        | 126,283        | 146,283        |
| Old Stone Schoolhouse Reserve               | 0              | 0              | 0              | 5,000          |
|                                             |                |                |                |                |
| <b>Expected Revenue from TOPMB Ope</b>      | <b>2023-24</b> | <b>2024-25</b> | <b>2025-26</b> | <b>2026-27</b> |
|                                             | <b>Budget</b>  | <b>Budget</b>  | <b>Budget</b>  | <b>Budget</b>  |
| Commercial User Fees (25 @ \$250)           | 6,250          | 6,250          | 6,250          | 6,250          |
| Commercial Skiff Tie Up Fees(14 @ \$125)    | 1,750          | 1,750          | 1,750          | 1,750          |
| Recreational Skiff Tie Up Fees (12 @ \$125) | 1,375          | 1,500          | 1,500          | 1,500          |
| Malden Island                               | 2,200          | 2,300          | 2,400          | 2,500          |
| Wharf Rental                                | 52,800         | 52,800         | 52,800         | 52,800         |
| Misc Rental Income                          | 125            | 130            | 135            | 140            |
| Other Rental/Donations                      | 200            | 600            | 600            | 600            |
| Todd's Skiff Tie Up Fees                    | 250            | 150            | 150            | 150            |
| <b>Total</b>                                | <b>64,950</b>  | <b>65,480</b>  | <b>65,585</b>  | <b>65,690</b>  |
|                                             |                |                |                |                |

## Animal Control

|                                               | <u>Budget</u>         | <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>2026-27</u>        | <u>%</u>       |
| <b><u>Expenses</u></b>                        |                       |                       |                       |                       |                |
| <b>Operating Expenses</b>                     |                       |                       |                       |                       |                |
| ACO Mileage                                   | 459                   | 235                   | 235                   | 245                   | 4.3%           |
| ACO Wages                                     | 1,919                 | 1,977                 | 2,000                 | 2,500                 | 25.0%          |
| Animal Shelter                                | 1,577                 | 1,577                 | 1,624                 | 1,672                 | 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>5,117</b>          | <b>12.2%</b>   |
| <b><u>Appropriation</u></b>                   |                       |                       |                       |                       |                |
| <b>Town Funds</b>                             | <b>4,655</b>          | <b>4,489</b>          | <b>4,559</b>          | <b>5,117</b>          | <b>12.2%</b>   |
| <b>Mileage based on 350 miles @ .70/mile</b>  |                       |                       |                       |                       |                |
| <b>Wages based on 100 hrs @ \$25.00/hr</b>    |                       |                       |                       |                       |                |
| <b><u>Expected Revenue Animal Control</u></b> | <b><u>2023-24</u></b> | <b><u>2024-25</u></b> | <b><u>2025-26</u></b> | <b><u>2026-27</u></b> |                |
| Dog Licenses                                  | 450                   | 450                   | 450                   | 450                   | 0.0%           |
| Dog Fines/Late Fees                           | 50                    | 50                    | 50                    | 50                    | 0.0%           |
| <b>Total</b>                                  | <b>500</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>Budget</u>         | <u>Inc/Dec</u> |
|----------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------|
|                                                    | <u>2023-24</u>        | <u>2024-25</u>        | <u>2025-26</u>        | <u>2026-27</u>        | <u>%</u>       |
| <b><u>Expenses</u></b>                             |                       |                       |                       |                       |                |
| <b>Operating Expenses</b>                          |                       |                       |                       |                       |                |
| CEO Stipend                                        | 4,400                 | 0                     | 0                     | 0                     | #DIV/0!        |
| CEO Salary                                         | 0                     | 35,000                | 35,700                | 36,771                | 3.0%           |
| CEO/LPI Mileage                                    | 547                   | 0                     |                       | 0                     | #DIV/0!        |
| Permits, Bldg - CEO (100%)                         | 10,000                | 0                     |                       | 0                     | #DIV/0!        |
| Permits, Cannabis - CEO                            | 750                   | 0                     |                       | 0                     | #DIV/0!        |
| Permits, Flood Plain - CEO (100%)                  | 150                   | 0                     |                       | 0                     | #DIV/0!        |
| Permit, Plumbing - LPI (75%)                       | 3,750                 | 0                     |                       | 0                     | #DIV/0!        |
| Permit, Plumbing - State (25%)                     | 1,250                 | 1,250                 | 1,250                 | 1,250                 | 0.0%           |
| Supplies                                           | 300                   | 1,000                 | 1,000                 | 750                   | -25.0%         |
| Mobile Communications                              | 300                   | 300                   | 300                   | 300                   | 0.0%           |
| Septic Fees (to DEP \$15 ea)                       | 150                   | 150                   | 150                   | 150                   | 0.0%           |
| Training                                           | 500                   | 500                   | 500                   | 300                   | -40.0%         |
| <b>Total Expenses</b>                              | <b>22,097</b>         | <b>38,200</b>         | <b>38,900</b>         | <b>39,521</b>         | <b>1.6%</b>    |
| <b><u>Appropriation</u></b>                        |                       |                       |                       |                       |                |
| Town Funds                                         | 22,097                | 38,200                | 38,900                | 39,521                | 1.6%           |
| <b><u>Expected Revenue from CEO Operations</u></b> | <b><u>2023-24</u></b> | <b><u>2024-25</u></b> | <b><u>2025-26</u></b> | <b><u>2026-27</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                 | 0                     | 0                     |                |
| <b>Total</b>                                       | <b>16,300</b>         | <b>16,300</b>         | <b>15,300</b>         | <b>15,300</b>         |                |

## Volunteer Fire Department

|                                  | <u>Budget</u>  | <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>2026-27</u> | <u>%</u>       |
| <b>Expenses</b>                  |                |                |                |                |                |
| <b>Personnel Expenses</b>        |                |                |                |                |                |
| Firefighter/EMT Training Exp     | 5,000          | 5,000          | 7,800          | 8,300          | 6.4%           |
| Payroll - Fire & EMS Admin/Maint | 15,478         | 13,000         | 29,120         | 29,994         | 3.0%           |
| Payroll - Admin                  | 22,122         | 23,400         | 30,000         | 30,900         | 3.0%           |
| Payroll - FF & Ambulance Calls   | 17,000         | 29,000         | 35,000         | 36,750         | 5.0%           |
| Payroll -Training                | 8,000          | 9,500          | 12,500         | 13,125         | 5.0%           |
| Payroll - Stipends               | 5,800          | 7,000          | 7,200          | 7,500          | 4.2%           |
| Subtotal                         | 73,400         | 86,900         | 121,620        | 126,569        | 4.1%           |
| <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          | 0.0%           |
| EMS/Ambulance                    | 10,000         | 11,000         | 16,500         | 19,000         | 15.2%          |
| Equipment Replacement            | 10,000         | 5,000          | 5,500          | 5,000          | -9.1%          |
| Gear, Uniforms, & Health Exp     | 12,500         | 8,500          | 11,000         | 12,500         | 13.6%          |
| Maintenance - Bldgs & GnDs       | 3,500          | 3,000          | 6,100          | 6,100          | 0.0%           |
| Maintenance - Vehicles           | 25,000         | 22,000         | 23,000         | 23,000         | 0.0%           |
| Maintenance - Equipment          | 6,400          | 6,700          | 9,350          | 9,350          | 0.0%           |
| Misc (Rctmnt, Outreach, Disc)    | 1,000          | 1,000          | 1,100          | 1,100          | 0.0%           |
| Office Expenses                  | 2,655          | 2,675          | 4,000          | 3,000          | -25.0%         |
| Utilities/ Building Fuel         | 11,650         | 12,000         | 13,350         | 14,050         | 5.2%           |
| Vehicle Fuel                     | 5,800          | 6,250          | 6,000          | 6,100          | 1.7%           |
| Subtotal                         | 101,140        | 89,660         | 110,250        | 113,550        | 3.0%           |
| <b>Reserve Funds</b>             |                |                |                |                |                |
| Capital Equipment Res Fund       | 0              | 10,000         | 20,000         | 20,000         | 0.0%           |
| Emergency Vehicle Res Fund       | 40,000         | 50,000         | 60,000         | 75,000         | 25.0%          |
| Five Islands Station Res Fund    | 0              | 0              | 0              | 0              | #DIV/0!        |
| Subtotal                         | 40,000         | 60,000         | 80,000         | 95,000         | 18.8%          |

## Volunteer Fire Department

|                               |                |                |                |                |                |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|
|                               |                |                |                |                |                |
|                               |                |                |                |                |                |
| <b>Capital Expenses</b>       |                |                |                |                |                |
| 2023-2024 New / Used Squad    | 80,000         | 0              | 0              | 0              | #DIV/0!        |
| Subtotal                      | 80,000         | 0              | 0              | 0              | #DIV/0!        |
|                               |                |                |                |                |                |
| Total Expenses                | 294,540        | 236,560        | 311,870        | 335,119        | 7.5%           |
|                               |                |                |                |                |                |
|                               |                |                |                |                |                |
|                               |                |                |                |                |                |
|                               | <u>Budget</u>  | <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>2026-27</u> | <u>%</u>       |
|                               |                |                |                |                |                |
| <b><u>Appropriation</u></b>   |                |                |                |                |                |
| Emergency Vehicle Res Fund    | 80,000         | 0              | 0              | 0              | #DIV/0!        |
| Grant funding                 |                |                | 14,560         | 0              | -100.0%        |
| Town Funds                    | 214,540        | 236,560        | 297,310        | 335,119        | 12.7%          |
| Total Appropriation           | 294,540        | 236,560        | 311,870        | 335,119        | 7.5%           |
|                               |                |                |                |                |                |
|                               | <u>Jun-24</u>  | <u>Jun-25</u>  | <u>Jun-26</u>  | <u>Jun-27</u>  |                |
| Emergency Vehicle Res Fund    | 117,963        | 167,963        | 227,963        | 302,963        |                |
| Capital Equipment Res Fund    | -              | 10,000         | 30,000         | 50,000         |                |
| Five Islands Station Res Fund | 15,816         | 15,816         | 15,816         | 15,816         |                |
|                               |                |                |                |                |                |

## Harbor Committee

|                                                                                        | <u>Budget</u>  | <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>2026-27</u> | <u>%</u>       |
| <b>Expenses</b>                                                                        |                |                |                |                |                |
| <b>Operating Expenses</b>                                                              |                |                |                |                |                |
| Boat Maintenance & Repair                                                              | 3,000          | 3,000          | 3,000          | 3,500          | 16.7%          |
| Contingency                                                                            | 0              | 0              | 0              | 0              | #DIV/0!        |
| Harbormaster Training                                                                  | 1,400          | 0              | 300            | 500            | 66.7%          |
| Harbormaster Dues                                                                      | 150            | 200            | 200            | 250            | 25.0%          |
| Harbormaster Wages                                                                     | 2,650          | 2,700          | 3,754          | 5,000          | 33.2%          |
| Deputy Harbormaster Wages                                                              | 2,650          | 2,700          | 1,754          | 3,000          | 71.0%          |
| Harbormaster Expenses                                                                  | 2,000          | 2,000          | 2,000          | 2,500          | 25.0%          |
| Harbor Other Expenses                                                                  | 1,800          | 1,800          | 1,800          | 1,800          | 0.0%           |
| Postage & Supplies                                                                     | 100            | 500            | 100            | 500            | 400.0%         |
| Harbor Management RF                                                                   | 0              | 0              | 0              | 2,500          | 100.0%         |
| <b>Total Expenses</b>                                                                  | <b>13,750</b>  | <b>12,900</b>  | <b>12,908</b>  | <b>19,550</b>  | <b>51.5%</b>   |
| <b>Appropriation</b>                                                                   |                |                |                |                |                |
| Town Funds                                                                             | 13,750         | 12,900         | 12,908         | 19,550         | 51.5%          |
|                                                                                        |                |                |                |                |                |
|                                                                                        | <u>Jun-24</u>  | <u>Jun-25</u>  | <u>Jun-26</u>  | <u>Jun-27</u>  |                |
| Harbor Management R.F.                                                                 | 28,050         | 28,050         | 28,050         | 2,500          |                |
|                                                                                        |                |                |                |                |                |
| Time based on 200 hours for Harbormaster and 120 for Deputy Harbormaster (s) @ \$25.00 |                |                |                |                |                |
| <b>Expected Revenue from Harbor Operations</b>                                         |                |                |                |                |                |
|                                                                                        | <u>2023-24</u> | <u>2024-25</u> | <u>2025-26</u> | <u>2026-27</u> |                |
| Mooring Fees                                                                           | 13,708         | 13,692         | 22,732         | 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            |                |                |
| <b>Total Expected Revenue</b>                                                          |                |                | <b>22,732</b>  |                |                |

## Shellfish Conservation Committee

|                                            | <u>Budget</u>  | <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>2026-27</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            | 1,000          | 150.0%         |
| SALTY Program                              | 200            | 200            | 200            | 200            | 0.0%           |
| Shellfish Warden Mileage                   | 4,258          | 4,355          | 4,355          | 4,550          | 4.5%           |
| Shellfish Warden Wages                     | 11,514         | 13,500         | 13,770         | 15,000         | 8.9%           |
| Shellfish Deputy Warden Wages              | 1,919          | 2,250          | 2,295          | 2,500          | 8.9%           |
| Shellfish Warden Training                  | 350            | 350            | 350            | 700            | 100.0%         |
| Shellfish Warden Uniforms & Equip          | 250            | 250            | 250            | 250            | 0.0%           |
| Water Data Admin & Travel                  | 1,200          | 1,200          | 1,200          | 1,500          | 25.0%          |
| <b>Capital Expenses</b>                    |                |                |                |                |                |
| Hatchery seed purchase                     | 0              | 0              | 2,000          | 5,000          | 150.0%         |
| <b>Total Expenses</b>                      | <b>20,841</b>  | <b>23,255</b>  | <b>25,570</b>  | <b>31,450</b>  | <b>23.0%</b>   |
| <b>Appropriation</b>                       |                |                |                |                |                |
| Town Funds                                 | 20,641         | 23,055         | 23,370         | 31,250         | 33.7%          |
| Transfer from Seeding Money                |                |                | 2,000          |                | -100.0%        |
| Transfer from Holt Grant CF                | 200            | 200            | 200            | 200            | 0.0%           |
| <b>Total Appropriation</b>                 | <b>20,841</b>  | <b>23,255</b>  | <b>25,570</b>  | <b>31,450</b>  | <b>23.0%</b>   |
| <b>Non Prop Tax Funding Sources</b>        | <u>Jun-24</u>  | <u>Jun-25</u>  | <u>Jun-26</u>  | <u>Jun-27</u>  |                |
| Carry Forward (Holt Grant)                 | 1,138          | 1,138          | 938            | 738            |                |
| Seeding Money                              |                | 988            | 0              | 0              |                |
| Warden Wages: 600 hrs @ \$25.00/hr         |                |                |                |                |                |
| Deputy Warden Wages: 100 Hrs @ \$25.00/hr  |                |                |                |                |                |
| Warden Mileage: 6500 mi @\$0.70/mile       |                |                |                |                |                |
|                                            | <u>Budget</u>  | <u>Budget</u>  | <u>Budget</u>  | <u>Budget</u>  |                |
|                                            | <u>2023-24</u> | <u>2024-25</u> | <u>2025-26</u> | <u>2026-27</u> |                |
| <b>Expected Revenue from Shellfish Ops</b> |                |                |                |                |                |
| Commercial resident (17 @ \$200)           | 3200           | 3,400          | 3,400          | 3,400          |                |
| Commercial non-resident (2 @ \$400)        | 800            | 800            | 800            | 800            |                |
| Commercial student (2 @ \$100)             | 200            | 200            | 200            | 200            |                |
| Recreational resident (25 @\$20)           | 780            | 500            | 500            | 500            |                |
| Recreational non-resident (3 @ \$40)       | 140            | 105            | 120            | 120            |                |
| 7 Day non-resident (161 @ \$35)            | 7,175          | 4,025          | 5,635          | 5,635          |                |
| <b>Total</b>                               | <b>12,295</b>  | <b>9,030</b>   | <b>10,655</b>  | <b>10,655</b>  |                |

## Solid Waste Management Committee

|                                           | <u>Budget</u><br><u>2023-24</u> | <u>Budget</u><br><u>2024-25</u> | <u>Budget</u><br><u>2025-26</u> | <u>Budget</u><br><u>2026-27</u> | <u>Inc/Dec</u><br><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                           | 6,000                           | 50.0%                      |
| General Ops (Includes Mowing)             | 3,000                           | 2,600                           | 2,600                           | 2,600                           | 0.0%                       |
| Licensing Fees (SPO, DEP)                 | 600                             | 700                             | 800                             | 800                             | 0.0%                       |
| Maintenance & Repairs                     | 5,000                           | 5,000                           | 5,000                           | 4,000                           | -20.0%                     |
| Phone & Internet                          | 600                             | 1,200                           | 1,100                           | 1,200                           | 9.1%                       |
| Safety Equipment                          | 500                             | 500                             | 500                             | 500                             | 0.0%                       |
| Training                                  | 500                             | 500                             | 200                             | 100                             | -50.0%                     |
| Station Attendants                        | 72,000                          | 84,077                          | 85,759                          | 88,331                          | 3.0%                       |
| Merit Increase Line *                     |                                 |                                 |                                 | 3,533                           | NEW                        |
| Utilities                                 | 1,200                           | 1,200                           | 1,300                           | 1,300                           | 0.0%                       |
| <b>Waste Disposal</b>                     |                                 |                                 |                                 |                                 |                            |
| Hauling & Tipping Fee                     | 101,350                         | 114,000                         | 119,000                         | 119,000                         | 0.0%                       |
| Household Hazardous Waste                 | 3,000                           | 3,500                           | 5,000                           | 4,000                           | -20.0%                     |
| Recycling Contract                        | 12,814                          | 14,517                          | 14,931                          | 16,383                          | 9.7%                       |
| Universal Hazardous Waste                 | 2,000                           | 2,500                           | 4,000                           | 3,000                           | -25.0%                     |
| <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>252,747</b>                  | <b>2.7%</b>                |
| <b>Appropriation</b>                      |                                 |                                 |                                 |                                 |                            |
| From SWC Equipment Reserve Fund           | 25,000                          |                                 |                                 |                                 | #DIV/0!                    |
| Town Funds                                | 216,564                         | 236,294                         | 246,190                         | 252,747                         | 2.7%                       |
| <b>Total Appropriation</b>                | <b>241,564</b>                  | <b>236,294</b>                  | <b>246,190</b>                  | <b>252,747</b>                  | <b>2.7%</b>                |
|                                           | <u>Jun-24</u>                   | <u>Jun-25</u>                   | <u>Jun-26</u>                   | <u>Jun-27</u>                   |                            |
| Equipment Reserve Fund                    | 18,050                          | 22,050                          | 0                               | 6,000                           |                            |
| * Based on 4% of wages in this department |                                 |                                 |                                 |                                 |                            |

## Roads

|                                            | <u>Budget</u><br><u>2023-24</u> | <u>Budget</u><br><u>2024-25</u> | <u>Budget</u><br><u>2025-26</u> | <u>Budget</u><br><u>2026-27</u> | <u>Inc/Dec</u><br><u>%</u> |
|--------------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------|
| <b>Expenses</b>                            |                                 |                                 |                                 |                                 |                            |
| <b>Operating Expenses</b>                  |                                 |                                 |                                 |                                 |                            |
| Education and Training                     | 500                             | 500                             | 1,000                           | 1,000                           | 0.0%                       |
| <b>Road Maintenance</b>                    |                                 |                                 |                                 |                                 |                            |
| Culverts & Ditching                        |                                 |                                 |                                 |                                 |                            |
| Paved Roads (ditching, culverts, shim      | 85,000                          | 85,000                          | 50,000                          | 50,000                          | 0.0%                       |
| Gravel Roads (ditching, culverts, patc     | 22,000                          | 30,000                          | 30,000                          | 30,000                          | 0.0%                       |
| Tree Removal                               | 19,000                          | 25,000                          | 15,000                          | 25,000                          | 66.7%                      |
| Contingency                                | 12,000                          | 12,000                          | 25,000                          | 25,000                          | 0.0%                       |
| Line Painting / Signs                      | 12,000                          | 12,000                          | 12,000                          | 15,000                          | 25.0%                      |
| 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%                       |
| Operating Expenses Sub-Total               | 290,500                         | 249,500                         | 218,000                         | 231,000                         | 6.0%                       |
| <b>Capital Expenses</b>                    |                                 |                                 |                                 |                                 |                            |
| Road Paving / Reconstruction               | 180,000                         | 360,580                         | 350,000                         | 250,000                         | -28.6%                     |
| Charles Pond - culvert                     |                                 |                                 | 27,000                          | 0                               | -100.0%                    |
| Flying Point Rd - culvert                  |                                 |                                 | 25,000                          | 10,000                          | -60.0%                     |
| Robinhood Rd - culvert                     | 385,000                         | 452,400                         | 0                               | 0                               | #DIV/0!                    |
| Capital Expenses Sub-Total                 | 565,000                         | 812,980                         | 402,000                         | 260,000                         | -35.3%                     |
| <b>Total Expenses</b>                      | <b>855,500</b>                  | <b>1,062,480</b>                | <b>620,000</b>                  | <b>491,000</b>                  | <b>-20.8%</b>              |
| <b>Appropriations</b>                      |                                 |                                 |                                 |                                 |                            |
| Transfer from Robinhood Rd Culvert Res     | 235,000                         |                                 |                                 | 0                               | #DIV/0!                    |
| Transfer from Flying Pt Rd Culvert Reserve |                                 |                                 |                                 | 10,000                          |                            |
| ARPA Funds (Charles -previously approved)  |                                 |                                 | 26,468                          | 0                               | -100.0%                    |
| FEMA Grant                                 |                                 | 302,400                         | 0                               | 0                               | #DIV/0!                    |
| DEP Stream Crossing Grant                  | 150,000                         | 150,000                         | 0                               | 0                               | #DIV/0!                    |
| Town Funds                                 | 470,500                         | 610,080                         | 593,532                         | 481,000                         | -19.0%                     |
| <b>Total Appropriations</b>                | <b>855,500</b>                  | <b>1,062,480</b>                | <b>620,000</b>                  | <b>491,000</b>                  | <b>-20.8%</b>              |
| <b>Reserve Fund Balance</b>                | <b><u>Jun-24</u></b>            | <b><u>Jun-25</u></b>            | <b><u>Jun-26</u></b>            | <b><u>Jun-27</u></b>            |                            |
| Robinhood Rd Culvert Repair                | 235,000                         | 250,000                         | 0                               | 0                               |                            |
| Paving Reserve                             | 446,096                         | 521,096                         | 596,096                         | 671,096                         |                            |
| Flying Point Rd Culvert Repair             | 0                               | 0                               | 163,206                         | 153,206                         |                            |

## Snow Removal

|                                                          | <u>Budget</u>  | <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>2026-27</u> | <u>%</u>       |
|                                                          |                |                |                |                |                |
|                                                          |                |                |                |                |                |
|                                                          |                |                |                |                |                |
| <b><u>Expenses</u></b>                                   |                |                | <b>**</b>      | <b>**</b>      |                |
| Snow Removal-Town                                        | 324,950        | 344,615        | 367,600        | 390,600        | 6.3%           |
|                                                          |                |                |                |                |                |
| <b><u>Appropriation</u></b>                              |                |                |                |                |                |
| Town Funds                                               | 324,950        | 344,615        | 367,600        | 390,600        | 6.3%           |
|                                                          |                |                |                |                |                |
|                                                          |                |                |                |                |                |
| <b>** \$5,000 included for potential fuel escalation</b> |                |                |                |                |                |

# Health, Recreation and Social Services

|                                        | <u>Budget</u>  | <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>2026-27</u> | <u>%</u>       |
| <b><u>Expenses</u></b>                 |                |                |                |                |                |
| Bath Area Seniors Activity Center      | 800            | 800            | 500            | 600            | 20.0%          |
| Bath Area Food Bank                    | 700            | 700            | 1,000          | 1,000          | 0.0%           |
| Bath Area YMCA                         |                |                | 0              | 500            | NEW            |
| Big Brother/Big Sister                 | 450            | 0              | 250            | 250            | 0.0%           |
| Maine Public                           |                |                | 100            | 100            | 0.0%           |
| Midcoast Maine Community Action (MMCA) | 525            | 525            | 600            | 600            | 0.0%           |
| New Hope Midcoast                      | 420            | 420            | 0              | 465            | 100.0%         |
| Oasis Free Clinics                     | 500            | 500            | 400            | 500            | 25.0%          |
| People Plus                            | 500            | 500            | 0              | 0              | 0.0%           |
| Spectrum Generations                   | 400            | 400            | 500            | 496            | -0.8%          |
| Sweetser                               | 1000           | 1,200          | 0              | 1,200          | 100.0%         |
| Tedford Shelter                        |                |                | 500            | 1,000          | 100.0%         |
| Subtotal                               | 5,295          | 5,045          | 3,850          | 6,711          | 74.3%          |
| Patten Free Library                    | 21,805         | 22,895         | 24,659         | 27,625         | 12.0%          |
| General Assistance                     | 4,000          | 4,000          | 8,000          | 8,000          | 0.0%           |
| Georgetown Community Ctr               | 8,000          | 10,000         | 10,000         | 10,000         | 0.0%           |
| Recreation Committee                   | 6,725          | 6,800          | 6,050          | 6,450          | 6.6%           |
| Richards Library                       | 1,500          | 1,500          | 1,500          | 1,500          | 0.0%           |
| Total Expenses                         | 47,325         | 50,240         | 54,059         | 60,286         | 11.5%          |
| <b><u>Appropriation</u></b>            |                |                |                |                |                |
| Town Funds                             | 47,325         | 50,240         | 54,059         | 60,286         | 11.5%          |

## Recreation Committee

|                                   | <u>Budget</u>  | <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>2026-27</u> | <u>%</u>       |
| <b><u>Expenses</u></b>            |                |                |                |                |                |
| <b>Operating Expenses</b>         |                |                |                |                |                |
| Five Islands Tennis Court (Ops)   | 200            | 200            | 200            | 200            | 0.0%           |
| Miscellaneous                     | 100            | 0              | 0              | 100            | #DIV/0!        |
| <b>Activities</b>                 |                |                |                |                |                |
| 4th of July (GCC)                 | 100            | 200            | 200            | 250            | 25.0%          |
| GTKYN Party                       | 3,000          | 3,000          | 3,000          | 3,000          | 0.0%           |
| Halloween Party (GCC)             | 450            | 450            | 450            | 250            | -44.4%         |
| Holiday in the Harbor (Xmas Tree) | 750            | 750            | 700            | 650            | -7.1%          |
| Outdoor Activity Party            | 100            | 0              | 0              | 0              | #DIV/0!        |
| Meet the Candidates               | 25             | 25             | 0              | 0              | #DIV/0!        |
| Sporting Events/School Vaca Prgm  | 300            | 0              | 0              | 0              | #DIV/0!        |
| June Jam                          | 0              | 500            | 750            | 800            | 6.7%           |
| YMCA Swim Program                 | 900            | 900            | 0              | 450            | #DIV/0!        |
| Fall Frolic                       | 750            | 750            | 750            | 750            | 0.0%           |
| Game Day - Winter                 | 50             | 25             | 0              | 0              | #DIV/0!        |
| <b>Total Expenses</b>             | <b>6,725</b>   | <b>6,800</b>   | <b>6,050</b>   | <b>6,450</b>   | <b>6.6%</b>    |
| <b><u>Appropriation</u></b>       |                |                |                |                |                |
| <b>Town Funds</b>                 | <b>6,725</b>   | <b>6,800</b>   | <b>6,050</b>   | <b>6,450</b>   | <b>6.6%</b>    |
| <b>Total Appropriation</b>        | <b>6,725</b>   | <b>6,800</b>   | <b>6,050</b>   | <b>6,450</b>   | <b>6.6%</b>    |

## Cemetery District Trustees

|                                                      | <u>Budget</u>    | <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>2026-27</u>   | <u>%</u>       |
| <b>Expenses</b>                                      |                  |                      |                  |                  |                |
| <b>Operating Expenses</b>                            |                  |                      |                  |                  |                |
| Advertisements                                       | 200              | 0                    | 0                | 0                | #DIV/0!        |
| Cemetery Management                                  | 300              | 750                  | 750              | 750              | 0.0%           |
| Flags & Plaques                                      | 350              | 650                  | 550              | 450              | -18.2%         |
| General Operations                                   | 7,000            | 2,000                | 2,000            | 2,000            | 0.0%           |
| Marker Expense                                       | 800              | 800                  | 2,100            | 1,260            | -40.0%         |
| Monument Repair                                      | 1,000            | 1,000                | 2,000            | 3,000            | 50.0%          |
| Burial Ground Upkeep                                 |                  |                      | 5,000            | 5,000            | 0.0%           |
| Cemetery Upkeep (Mowing)                             | 10,000           | 11,250               | 11,250           | 14,750           | 31.1%          |
| Cemetery Upkeep (Fence, stonework)                   | 500              | 54,000               | 8,000            | 3,000            | -62.5%         |
| Cemetery Upkeep (Trimming / Removal Trees)           | 2,000            | 6,500                | 2,000            | 1,000            | -50.0%         |
| <b>Total Expenses</b>                                | <b>22,150</b>    | <b>76,950</b>        | <b>33,650</b>    | <b>31,210</b>    | <b>-7.3%</b>   |
| <b>Appropriation</b>                                 |                  |                      |                  |                  |                |
| Marker revenue                                       | 800              | 800                  | 2,100            | 1,260            | -40.0%         |
| Transfer from Trust Fund (2% of Fund)                | 1,549            | 1,613                | 1,651            | 1,756            | 6.4%           |
| Transfer from Trust Fund (stone wall - Five Islands) |                  | 54,000               |                  |                  | #DIV/0!        |
| Town Funds                                           | 19,801           | 20,537               | 29,899           | 28,194           | -5.7%          |
| <b>Total Appropriation</b>                           | <b>22,150</b>    | <b>76,950</b>        | <b>33,650</b>    | <b>31,210</b>    | <b>-7.3%</b>   |
|                                                      |                  |                      |                  |                  |                |
|                                                      | <u>6/30/2021</u> | <u>6/30/2022</u>     | <u>6/30/2023</u> | <u>6/30/2024</u> |                |
| Cemetery Trust Fund Balance                          | 75,812           | 76,455               | 77,460           | 80,647           |                |
| 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)          |                |
| End of Year Trust Fund Projection                    | 76,455           | 77,460               | 80,647           | 82,528           |                |
|                                                      | audited          | audited              | audited          | audited          |                |
|                                                      |                  |                      |                  |                  |                |
|                                                      | <u>6/30/2025</u> | <u>est 6/30/2026</u> | <u>6/30/2027</u> |                  |                |
| Cemetery Trust Fund Balance                          | 82,528           | 87,797               |                  |                  |                |
| Cemetery Lot Sales (must be placed in TF)            | 3,080            |                      |                  |                  |                |
| Estimated balance of earned interest                 | 3,802            |                      |                  |                  |                |
| Fund Usage (2%)                                      | (1,613)          | (1,756)              |                  |                  |                |
| End of Year Trust Fund Projection                    | 87,797           | 89,553               | 0                |                  |                |
|                                                      | audited          | estimate             |                  |                  |                |

## MacMahan Island

|                                                                              | <u>Budget</u>  | <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>2026-27</u> | <u>%</u>       |
|                                                                              |                |                |                |                |                |
|                                                                              |                |                |                |                |                |
| <b><u>Expenses</u></b>                                                       |                |                |                |                |                |
| MacMahan Island                                                              | 28,988         | 32,036         | 36,960         | 38,796         | 5.0%           |
|                                                                              |                |                |                |                |                |
| <b><u>Appropriation</u></b>                                                  |                |                |                |                |                |
| MacMahan Island                                                              | 28,988         | 32,036         | 36,960         | 38,796         | 5.0%           |
|                                                                              |                |                |                |                |                |
|                                                                              |                |                |                |                |                |
|                                                                              |                |                |                |                |                |
| 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, |                |                |                |                |                |
| 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.                                     |                |                |                |                |                |