

## Budget Summary

### Comparison of Budget Requests

	Budget Last Year FY23	Budget This Year FY24	Requested Next Year FY25	Next Year's Change From This Year's: Adj.Bgt. Estimate	
<b><u>Municipal Budget</u></b>					
<b>"Revenues"</b>					
Non-Prop.Tax Revenues	\$1,315,920	\$1,199,501	\$1,245,335	3.8%	\$45,834
State Revenue Sharing	\$152,702	\$199,422	\$317,294	59.1%	\$117,872
Unassigned Fund Balance Used	\$0	\$0	\$200,000	#DIV/0!	\$200,000
<b>Total "Revenues"</b>	<b>\$1,468,623</b>	<b>\$1,398,923</b>	<b>\$1,762,629</b>	26.0%	\$363,706
<b>Expenses</b>					
Administration	\$474,022	\$488,508	\$513,650	5.1%	\$25,142
CEO/LPI	\$45,089	\$90,848	\$94,679	4.2%	\$3,831
Boards and Committees	\$3,475	\$3,475	\$2,375	-31.7%	(\$1,100)
Contracted Services	\$714,265	\$716,363	\$715,565	-0.1%	(\$798)
Debt Service	\$687,846	\$747,496	\$843,617	12.9%	\$96,121
Insurance	\$43,917	\$45,147	\$46,222	2.4%	\$1,075
Municipal Buildings	\$38,361	\$40,027	\$43,688	9.1%	\$3,661
Harbor House	\$59,640	\$59,640	\$65,640	10.1%	\$6,000
Mt Height Cemetery	\$12,500	\$12,500	\$12,500	n/a	\$0
SWH Public Library	\$60,000	\$60,000	\$65,000	8.3%	\$5,000
SWH/T Nursing Services	\$78,000	\$90,000	\$105,000	16.7%	\$15,000
Downeast Transportation (Exsplo)	\$0	\$10,000	\$10,000	0.0%	\$0
Other Comm. Srv. Orgs	\$27,161	\$30,157	\$28,894	-4.2%	(\$1,263)
Highway	\$307,306	\$312,609	\$344,553	10.2%	\$31,944
Police	\$651,640	\$740,907	\$813,204	9.8%	\$72,297
Dispatch	\$328,778	\$363,459	\$380,006	4.6%	\$16,547
Fire	\$122,262	\$232,815	\$287,407	23.4%	\$54,592
Harbor	\$123,396	\$128,498	\$166,270	29.4%	\$37,772
Reserve Appropriation	\$342,950	\$381,685	\$637,002	66.9%	\$255,317
CIP Appropriation	\$395,387	\$277,354	\$335,060	20.8%	\$57,706
<b>Total Municipal Budget</b>	<b>\$4,515,995</b>	<b>\$4,831,488</b>	<b>\$5,510,332</b>	14.1%	\$678,844
<b><u>Education Budget</u></b>					
SWH School Dept.					
Operations	\$3,686,753	\$4,046,262	\$4,261,660	5.3%	\$215,398
Debt Service	n/a	n/a	n/a	n/a	n/a
MDIHS Assessment	\$1,316,294	\$1,506,180	\$1,695,279	12.6%	\$189,099
<b>Total Education Budget</b>	<b>\$5,003,047</b>	<b>\$5,552,442</b>	<b>\$5,956,939</b>	7.3%	\$404,497
<b><u>County Budget</u></b>					
County Tax Assessment	\$346,133	\$365,943	\$426,800	16.6%	\$60,857
<b>Total Education Budget</b>	<b>\$346,133</b>	<b>\$365,943</b>	<b>\$426,800</b>	16.6%	\$60,857

~ End of Budget Summary ~

## Warrant Article Reconciliation

### Breakdown of the Budget into Individual Town Meeting Warrant Articles

Article Number	Article Name	Cost Center	Dollar Amount
31	"Revenues"		
		Non-Prop. Tax Revenues	\$1,245,335
		State Revenue Sharing	\$317,294
		Unassigned Fund Balance Used	\$200,000
31	"Revenues"		\$1,762,629
20	Municipal Operations		
		Administration	\$513,650
		CEO/LPI	\$94,679
		Boards and Committees	\$2,375
		Contracted Services	\$715,565
		Insurance	\$46,222
		Municipal Buildings	\$43,688
		Highway	\$344,553
		Police	\$813,204
		Dispatch	\$380,006
		Fire	\$287,407
		Harbor	\$166,270
20	Municipal Operations		\$3,407,620
21	Library	SWH Public Library	\$65,000
22	Harbor House	Harbor House	\$65,640
23	Mt. Height Cemetery	Mt Height Cemetery	\$12,500
24	Ambulance	SWH/T Nursing Services	\$105,000
25	Downeast Transportation (Explorer)	Downeast Transp. (Explorer)	\$10,000
26	Other Community Service Organizations	Other Comm. Svc. Orgs	\$28,894
27	Reserves	Reserve Appropriation	\$637,002
28	CIP	CIP Appropriation	\$335,060
29	Debt	Debt Service	\$843,617
Total of Municipal Budget Warrant Articles			\$5,510,332
Totals from Budget Summary			\$5,510,332
Difference			\$0

~ End of Warrant Article Reconciliation ~

## Tax Rate Estimate

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

	Actual Year Before <i>Last: FY22</i>	Actual Last Year <i>FY23</i>	Actual This Year <i>FY24</i>	Estimated Next Year <i>FY25</i>	Next Year's Change From This Year's: Estimated	
<b><u>Taxable Value Estimate</u></b>						
Real Estate	561,161,354	564,780,748	566,780,748	568,780,748	0.4%	2,000,000
Personal Property	3,332,250	3,247,850	3,287,850	3,327,850	1.2%	40,000
<b>Total Taxable Value</b>	<b>564,493,604</b>	<b>568,028,598</b>	<b>570,068,598</b>	<b>572,108,598</b>	<b>0.4%</b>	<b>2,040,000</b>
Homestead Value	8,492,000	7,960,000	7,960,000	7,960,000	0.0%	0
Homestead Reimbursement Value	5,944,400	5,810,800	5,810,800	5,810,800	0.0%	0
BETE Value	206,300	193,700	193,700	193,700	0.0%	0
BETE Reimbursement Value	103,150	96,850	96,850	96,850	0.0%	0
<b>Total Valuation Base</b>	<b>570,541,154</b>	<b>582,089,948</b>	<b>575,976,248</b>	<b>578,016,248</b>	<b>0.4%</b>	<b>2,040,000</b>
<b><u>Assessments</u></b>						
County Tax	324,445	346,133	365,943	426,800	16.6%	60,858
Municipal Appropriation	4,664,842	4,516,294	4,831,488	5,510,332	14.1%	678,845
TIF Plan	n/a	n/a	n/a	n/a	n/a	n/a
Education Appropriation	4,645,158	5,003,047	5,552,442	5,956,939	7.3%	404,497
<b>Total Assessments</b>	<b>9,634,445</b>	<b>9,865,474</b>	<b>10,749,872</b>	<b>11,894,072</b>	<b>10.6%</b>	<b>1,144,199</b>
<b><u>Allowable Deductions</u></b>						
Revenue Sharing Transfer from Resv.	75,000	152,702	199,422	317,294	59.1%	117,872
Other Revenues (Including Fund Bal.)	1,234,701	1,315,920	1,199,501	1,445,335	20.5%	245,835
<b>Total Deductions</b>	<b>1,309,701</b>	<b>1,468,622</b>	<b>1,398,923</b>	<b>1,762,629</b>	<b>26.0%</b>	<b>363,707</b>
<b><u>Net to be Raised by Property Tax</u></b>	<b>8,324,744</b>	<b>8,396,852</b>	<b>9,350,950</b>	<b>10,131,443</b>	<b>8.3%</b>	<b>780,493</b>
<b>Mil Rate</b>	0.01466	0.01470	0.01623	<b>0.01753</b>	8.0%	0.00129
<b>Tax for Commitment</b>	<b>8,275,476</b>	<b>8,350,020</b>	<b>9,255,040</b>	<b>10,027,894</b>	<b>8.4%</b>	<b>772,854</b>
<b>Homestead Reimbursement</b>	<b>87,145</b>	<b>85,419</b>	<b>94,338</b>	<b>101,851</b>	<b>8.0%</b>	<b>7,513</b>
<b>BETE Reimbursement</b>	<b>1,512</b>	<b>1,424</b>	<b>1,572</b>	<b>1,698</b>	<b>8.0%</b>	<b>125</b>
<b>Overlay</b>	<b>39,389</b>	<b>40,011</b>	<b>40,858</b>	<b>0</b>	<b>-100.0%</b>	<b>(40,858)</b>

~ End of Tax Rate Estimate~

## Tax Cap Compliance

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

#### Property Tax Limit This Year

FY23 Municipal Tax Cap as approved at last year's Town Meeting	<b>\$3,425,211</b>
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#### Adjustment for Growth Limitation Factor

Property Growth Factor	0.0070
Average Real Personal Income Growth	0.0469

<b>Adjustment for Growth Limitation Factor</b>	0.0539	<b>\$184,619</b>
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#### Adjustment for Change in Revenue Sharing

Revenue Sharing Last Year - Actual Calendar Year 2022	204,038
Revenue Sharing This Year - Actual Calendar Year 2023	209,501

Decrease in Revenue Sharing	0
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Maximum Allowed Revenue Sharing	215,036
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Increase of Revenue Sharing over Max. Allowed	(5,534)
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<b>Adjustment for Change in Municipal Revenue Sharing</b>	<b>\$5,534</b>
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<u>Maximum</u> Municipal Property Tax Levy Next Year	<b>Tax Cap</b>	<b>\$3,615,364</b>
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<u>Proposed</u> Municipal Property Tax Levy Next Year	<b>\$3,747,703</b>
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<b>Amount Under or (Over) Tax Cap</b>	<b>(\$132,339)</b>
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~ ~ End of Tax Cap Compliance Calculations ~ ~

**Revenues**

	Actual Year Before Last: FY22	Actual Last Year FY23	Adj. Budget This Year FY24	Year to Date Dec. 15 FY24	Estimated This Year FY24	Requested Next Year FY25	Request's Change From This Year's: Adj.Bgt. Estimate		
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**Property Tax Revenues** (\* For Details, see Tax Rate Estimate)

<b>Property Taxes</b>									
405-110	Tax Commitment *	8,275,476	8,358,826	9,255,040	9,302,220	9,255,040	10,027,894	8.4%	8.4%

**Non-Property Tax Revenues** (\* For Details, see Appendix Rev)

<b>Administration</b>									
405-120	Homestead Exemption	64,487	85,226	91,816	60,932	121,864	90,526	-1.4%	-25.7%
405-130	BETE Exemption	1,544	1,442	1,523	0	1,493	1,493	-2.0%	0.0%
405-210	Acadia National Park	13,517	14,441	13,364	0	13,979	13,979	4.6%	0.0%
405-220	Maine Coast Heritage Trust	1,797	1,797	1,797	0	1,797	1,797	0.0%	0.0%
405-230	Housing Authority	12,882	11,837	12,954	0	12,359	12,359	-4.6%	0.0%
405-240	Tree Growth	2,673		1,574	0	0	1,337	-15.1%	#DIV/0!
405-250	Veterans Exemption Reimbursmnt.	1,505	1,179	1,556	0	1,342	1,342	-13.8%	0.0%
405-310	Cable Franchise Fees	23,184	44,104	32,980	0	33,644	33,644	2.0%	0.0%
405-320	Copies	59	100	86	296	80	80	-7.3%	0.0%
405-325	Bank Fee Reimbursement	150	90	120	0	120	120		
405-330	Excise Tax - Boats	15,598	13,635	15,357	2,930	14,617	14,617	-4.8%	0.0%
405-340	Excise Tax - Vehicles *	471,420	479,231	471,420	240,463	453,704	453,704	-3.8%	0.0%
405-345	Advertising	944	1,550	1,071	657	1,247	1,247	16.4%	0.0%
405-350	Miscellaneous	5,616	19,576	7,187	60	4,400	9,864	37.2%	124.2%
405-360	Registration Clerk Fees	11,418	11,494	11,870	5,150	11,456	11,456	-3.5%	0.0%
405-370	Dog Registration	330	325	345	98	328	328	-5.1%	0.0%
405-372	Dog Late Fees	300	325	117	25	25	217	85.2%	766.7%
405-373	Birth Certificate Fees	454	517	503	229	549	506	0.7%	-7.7%
405-374	Marriage License Fees	521	540	629	271	649	570	-9.4%	-12.2%
405-375	Burial Permits	14	0	20	0	16	10		
405-376	Death Certificate Fees	499	488	546	147	354	447	-18.1%	26.3%
405-377	Marriage Certificate Fees	530	415	594	326	600	515	-13.3%	-14.2%
405-510	Delinquent Tax Interest & Fees	9,759	10,597	11,104	3,695	8,867	9,741	-12.3%	9.9%
405-511	Tax Lien Costs	4,455	4,147	3,053	1,196	1,196	3,266	7.0%	173.0%
405-710	Interest Income (from Checking)	36,156	84,851	29,582	90,082	60,503	90,000	204.2%	48.8%
405-715	Investment Income	0	0	0	0	0	15,000	#DIV/0!	#DIV/0!
405-720	MRC Rebate	7,879	3,452	8,421	0	0	3,777	-55.1%	#DIV/0!
405-730	Rental Agreement	1	1	1	1	1	1	0.0%	0.0%
<b>Contracted Services</b>									
405-764	Wtr/Swr District Rental	7,201	7,201	7,201	3,601	7,201	7,201	0.0%	0.0%
405-765	Wtr/Swr District Bond Payments	175,163	172,939	175,000	141,513	175,000	168,497	-3.7%	-3.7%
405-766	Wtr/Swr District Reimbursement	26,023	26,023	26,000	13,012	0	0	-100.0%	#DIV/0!
<b>Assessing/Planning/Code</b>									
410-310	Board Application Fees	262	1,956	481	500	1,109	1,109	130.5%	0.0%
410-320	Building Permits	17,433	10,379	20,645	3,020	13,906	13,906	-32.6%	0.0%
410-325	Fines & Penalties	2,500	0	2,500	0		2,500		
410-330	Plumbing Fees	4,238	4,520	6,388	1,753	4,379	4,379	-31.5%	0.0%
<b>Board &amp; Committees</b>									
415-310	Board of Appeals Fees	0	300	100	100	100	133	33.3%	33.3%
<b>Reimbursement Programs</b>									
450-103	American Rescue Plan Act Grant *	189,483	0	0	0	94,632	0	#DIV/0!	-100.0%
<b>Highway Department</b>									
460-310	Road Opening Permits	0	25	500	100	300	108	-78.3%	-63.9%
460-410	ME Local Roads-URIP	18,628	18,524	18,524	21,634	21,634	19,595	5.8%	-9.4%
460-510	Hwy Misc Revenue	234	0	234	0		117		
<b>Police Department</b>									
475-310	Police Reports	180	279	269	250	600	353	31.2%	-41.2%
475-320	Police Misc.	2,254	155	968	0	0	803	-17.1%	#DIV/0!
475-510	Parking Violations	1,811	1,545	1,661	580	1,678	1,678	1.0%	-41.2%
<b>Dispatch Division</b>									
480-610	Dispatch Services	44,000	44,000	47,080	34,240	47,080	47,080	0.0%	-41.2%
<b>Fire Department</b>									

**Revenues**

	<i>Actual</i>	<i>Actual</i>	<i>Adj. Budget</i>	<i>Year to Date</i>	<i>Estimated</i>	<i>Requested</i>	<i>Request's Change</i>		
	<i>Year Before</i>	<i>Last Year</i>	<i>This Year</i>	<i>Dec. 15</i>	<i>This Year</i>	<i>Next Year</i>	<i>From This Year's:</i>		
	<i>Last: FY22</i>	<i>FY23</i>	<i>FY24</i>	<i>FY24</i>	<i>FY24</i>	<i>FY25</i>	<i>Adj.Bgt.</i>	<i>Estimate</i>	
485-350 Fire Dept. Miscellaneous	1,000	5	2,000	0	1,000	2,000	0.0%	100.0%	
485-352 Ambulance Space Lease	1,200	2,400	2,400	1,200	2,400	2,400	0.0%	0.0%	
<b>Harbor Department</b>									
490-310 Dinghy Float Use Permits	1,410	3,200	6,600	1,300	2,305	6,600	0.0%	186.3%	
490-315 Harbor Violations	150	40	500	220	125	500	0.0%	300.0%	
490-320 Dock and Ramp Permits: Unlimited	4,980	1,350	3,300	0	4,980	3,300	0.0%	-0.337349	
490-321 Dock and Ramp Permits: Limited	2,200	1,160	2,160	1,305	2,200	2,160	0.0%	-1.8%	
490-330 Commercial Landing Barge	9,070	13,700	18,000	7,365	9,070	18,000	0.0%		
490-331 Lobster Buyer Truck Permit	17,000	6,000	12,000	0	10,000	12,000	0.0%	20.0%	
490-340 Commercial Fisherman Permits	11,520	19,440	21,600	9,000	15,480	25,200	16.7%	62.8%	
490-431 Student Fisherman Permits	25	25	50	0		25	-50.0%		
490-350 Mooring Registrations	51,545	59,751	85,160	15,695	51,954	115,160	35.2%	121.7%	
490-360 Mooring Rentals	4,247	2,230	8,190	3,075	3,239	8,190	0.0%	152.9%	
490-370 Recreational Launch Ramp Fees	7,252	908	8,500	611	4,080	8,500	0.0%	108.3%	
490-371 Kayak Outfitter Permits	0	0	0	65		0	-100.0%		
490-380 Shellfish Licenses	700	720	400	180	710	400	0.0%	-43.7%	
490-390 Manset Lot Parking	970	2,285	1,500	575	1,628	1,500	0.0%	-7.8%	
<b>Total Non-Property Tax Revenues</b>	<b>1,309,649</b>	<b>1,192,421</b>	<b>1,199,501</b>	<b>667,450</b>	<b>1,236,978</b>	<b>1,245,335</b>	<b>3.8%</b>	<b>0.7%</b>	
<b>Appropriation Reductions</b>									
803-00 Unassigned Fund Balance Used *	152,500	0	0	0	0	200,000	#DIV/0!	#DIV/0!	
405-410 Revenue Sharing Resv.Transfer-in*	75,000	152,702	199,422	199,422	199,422	317,294	59.1%	59.1%	
<b>Total Appropriation Reductions</b>	<b>227,500</b>		<b>199,422</b>		<b>199,422</b>	<b>517,294</b>	159.4%	159.4%	
							317,872	317,872	
Total Non-Property Tax Revenues and Appropriation.Reductions.....	1,537,149		1,398,923		1,436,400	1,762,629	26.0%	22.7%	
							363,706	326,229	
Total Property Taxes, Non-Property Tax Revenues and Approp. Reductions.	9,812,625		10,653,963		10,691,440	11,790,523	10.7%	10.3%	

~ End of Revenues ~

