

TOWN OF CAMDEN

Maine

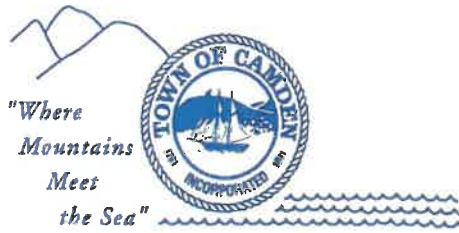
Municipal Budgets

FY24



Office of:

Town Manager
Tax Assessor
Tax Collector
Town Clerk
Treasurer
Code Officer
Finance Director
Harbor Clerk



Town Office

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February 20, 2023

Camden Select Board
Camden Budget Committee
29 Elm Street
Camden, ME 04843

Dear Committee Members and Select Board:

In accordance with the Camden Town Charter, Article VI Section 3, I am pleased to submit my proposed Fiscal Year 2023-2024 Budget for the Camden General Fund for your review. This budget is for municipal services only but includes information on the bottom-line assessments from Mid-Coast Solid Waste, Knox County, and estimated assessments for the school districts. It does not include the Town's special revenue funds: Wastewater and the Camden Snow Bowl. We have slightly modified the chart of accounts by also making the Opera House Auditorium budget a special revenue fund and including the assessment for it in the "Leisure Services" cost center.

Introduction

While reading through this budget it is important to remember that FY24 is building upon the work of the previous budget years, making steady, yet often, slow progress towards goals that were often set years in the past. While keeping in mind the long and complicated history of the Town when preparing our budget to address present challenges, we must also be mindful of how decisions we make now will affect the Town in the future. The budget before you addresses what I, as the Town Manager, see as our most pressing issues and opportunities for both the present and to best position the Town for the future, but it certainly does not address them all. The budget process gives us the opportunity to have discussions about how the Town chooses which of these issues and opportunities to prioritize.

In any given year preparing a budget is a construct and reflects the best information we have at this point in time. Employee hiring and retention, particularly for all emergency services personnel (Police, Fire/Rescue), but also for laborers and clerical workers is challenging in such a competitive labor market. Energy costs continue to be unpredictable. Town Staff and I have endeavored to prepare a budget that preserves levels of service, progresses key priorities and projects all while reducing the impact on taxpayers to the greatest degree possible, which has been a challenge given rising costs of energy and labor.

With the above in mind, I once again would like to emphasize that our annual budget is the foundational policy we set as a community; virtually all other policy decisions in the upcoming financial year will be subject to this budget. For this reason, it's imperative we keep the broader goals we want to achieve in perspective. I appreciate the complexities of understanding a municipal budget can create a temptation to focus on specific line items. However, it's important to stay focused on the policies, programs, projects and levels of service we desire as a community.

My major goals for the FY24 budget are as follows:

1. Preparing for the retirement of debt from FY25 to FY27 by continuing the planning and engineering work necessary to get infrastructure projects to a state where they are shovel ready. For this reason, we have not proposed funding for many capital improvement projects. We will instead focus on identifying projects that will be ready within the upcoming financial years and have proposed funds in appropriate capital reserve accounts that will allow these projects to be completed. This will also assist us in moving away from the practice of carrying forward capital improvement projects across financial years. We are continuing the planning work we began in FY21 and FY22 to better understand the costs of complete streets improvements, map and plan for improvements to the Town's stormwater drainage infrastructure, better understand sources of inflow and infiltration into the Town's sewer system and how they can be eliminated, and plan for the future of public property surrounding the Harbor that is vulnerable to the impacts of climate change.
2. Positioning the Town to take advantage of the many Federal and State grant programs, particularly focusing on infrastructure, energy efficiency and environmentally sustainable outcomes. This includes continuing the planning and work currently underway by the Town related to energy efficiency improvements for Town owned and operated facilities and infrastructure upgrades to be more resilient to the impacts of climate change and withstand or adapt to more frequent and severe weather events.
3. Ensuring adequate funding is allocated to projects the Town committed to in prior financial years but are continuing, or will complete in FY24. This includes the rebuilding of Pearl Street, which had a higher construction bid price than estimated by \$165,000, snowmaking/trail-building/tennis court improvements at the Snow Bowl/RMRA, which we have secured a Land and Water Conservation Fund Grant for and now need to allocate matching funds towards, and rebuilding sidewalks and drainage infrastructure in targeted areas.
4. Continuing to improve the delivery of Emergency Medical Services with the first full operational year of Camden's first responder program.

Budget Overview

I have prepared a budget that will meet the goals identified above for FY24 with an 8.7% net increase over the past financial year. This budget proposes an overall increase to expenditures by 7.1%, and non-property tax-based revenues have also increased by 8.6%

It should be noted that I have included a 8.7% cost of living adjustment for all Town departments, which was in line with the social security cost of living adjustment at the time this budget was prepared. This is consistent with past practice in setting COLAs and becomes increasingly important for remaining competitive in attracting and retaining employees in an incredibly competitive labor market. While wages account for 39% of the Town's budget, the increases for FY24 accounts for 3% of total expenditure increases over FY23. There is a 2.6% decrease in our Health Insurance premium over the next 6 months. This is the second year Camden is part of a rated group where our premium is determined by factoring in a portion of our employees experienced (25%).

The Town continues to have a healthy surplus (unassigned fund balance) of over \$3,600,000. I have included a total of \$650,000 of "Use of Surplus" funds in the estimated revenues, which includes, in addition to generally off-setting increases in expenses, capital reserves and capital equipment purchases. Proceeds from the downtown tax increment financial district are estimated to remain over \$500,000 this year. Therefore, I'm proposing to continue the aggressive use of TIF proceeds, to finalize the lease-purchase of the Knox Mill/Knowlton Street parking lots, to off-set Opera House expenses, and for use on general stormwater and inflow and infiltration projects.

General Government:

The *Administration/Finance* Department shows an overall increase of 6.9%, which is largely driven by wages.

The *Professional Services* budget is increasing by 9.1%, largely due to wages. The Town has a fixed rate contract with our Town Attorney, as opposed to billing by the hour. This continues to be very advantageous as there have been several issues requiring legal services which would have proven costly if we were paying our Attorney a traditional hourly rate.

Insurance (including property and casualty, workers compensation and unemployment) projections have decreased by 5.4%, almost exclusively due to our Worker's Compensation premium decreasing for this year. This is due to losses falling off from prior years.

The *Planning/Codes/Development* department expenses have increased by 11.4%, which is driven by wages and sharing Assessing services with Rockport and Rockland, which have off-setting revenues.

\$35,000 has been budgeted in *Capital Improvements* for an electric vehicle for the Code Enforcement Officer to use while traveling to and from inspections. \$90,000 has also been budgeted in the Revaluation reserve. This is the second year of three financial years the Town will need to budget money towards a full measure and list revaluation that is starting this February and will be completed in 2025.

There is an 16.6% increase in the *Information Technology* budget. We have made changes to this cost center by adding more account numbers. As our information technology needs have grown over the past few years, we felt adding additional accounts allows for greater transparency to better show which departments rely on different software and the costs for new services the Town has recently introduced, such as eCode 360, iWorQ and TextMyGov. We are also continuing the process of upgrading and replacing a number of workstations to be compatible with Windows 10. Like many organizations, the Town continues to require hardware and software to allow for remote work and to host remote and/or hybrid remote/in-person meetings.

The Opera House *Town Office* building budget has decreased by 8.1%, largely due to changing the custodian's position to a contract with a cleaning service. Much like last year, despite significant improvements to the building to save on energy costs, staggering increases in electricity and heating fuel prices have wiped out these savings and contributed to budget increases in these areas. Investing in these energy efficiency upgrades is still financially beneficial to the Town, as the budgetary impact of these costs increases would have been much more significant otherwise.

Public Safety:

The Public Safety budget provides for continuation of the current service level for Police but adds additional capacity in the Fire Department. *Emergency Medical Services* will continue to increase slightly as the Town continues to prepare its first responder program for Fire and Police Department staff begin responding to EMS calls. This is a major priority for the Town and more work will continue to work on regionalizing our Fire and EMS services.

The *Police Department* budget reflects a 17.7% increase, attributable to wages and the introduction of two new programs. The new programs include the introduction of a Community Liaison Officer, who will be a mental health professional staffed by Volunteers of America. This position will be shared with the City of Rockland. This position will also provide case management services for individuals encountered by the Town who need this support. This expense will be offset by trust fund revenues. The other new program is the introduction of a bicycle patrol. This will be the introductory year and costs include certification of 4 officers, purchasing 2 bicycles and ancillary gear and bike racks for cruisers.

The Police Department is not proposing to purchase a cruiser for FY24, but is proposing to allocate \$35,000 in reserve funds, or roughly half the cost of purchasing and equipping an electric cruiser in FY25.

There is a 16.8% increase in the cost of *Dispatch* services, which is provided by Knox County Regional Communications.

The *Fire Department* budget has increased by 13% driven by wages and a significant increase in vehicle repairs, largely for preventative maintenance of fire apparatus. On a structural level with the budget, we have collapsed the Emergency Operations Center budget into the Fire Department budget.

The *Public Safety Building* budget has decreased by 2.8% as part time wages have been removed from this budget.

The *Hydrant Assessment* is increasing by 3.4% due to Maine Water rate increases.

The *Emergency Medical Services* budget is increasing by 36% to reflect the wages necessary to run the first full operating year of the First Responder program. Communities across the State are seeing significant increases in EMS budgets as it becomes increasingly difficult to attract and retain EMS staff, which is leading many services to close. EMS professionals' level of compensation does not come close to reflecting the amount of training and responsibility these positions entail. Insurance and Maine Care/Medicare/Medicaid reimbursements for EMS do not come close to covering the cost of these services and there is no State or Federal funding to help local communities pay these costs.

The *Street Light* budget proposes a 35.7% increase due to increasing electricity costs.

Highways, Streets, and Bridges:

Overall the Public Works Department budget is showing a 12.3% increase, largely driven by wage and supply cost increases, notably winter sand and salt. The warmer winters with more rain/freezing rain/sleet/ice events are often our most costly in terms of the amount of product necessary to prevent roads from being dangerous to travel on.

The *Streets, Highway, Bridges and Sidewalk* budget has increased by 22.3%, virtually all of this is attributable to an increase in paving. This is necessary as there are several roads/streets are at a stage where they will significantly deteriorate if they are not paved. As a wise colleague of mine cautions all her Select Boards and Budget Committees "one can only postpone the future for so long before it becomes the present."

The *Parking Lots* budget is for maintenance of Town parking lots and leasing spaces in privately owned lots. This budget reflects a major decrease of 86% because I am proposing to pay the remainder of the lease purchase agreement to buy the Knox Mill and Knowlton Street parking lots outright. Given significant increases in the value of the downtown TIF, funds are available for this purpose.

The *Tree Program* budget is remaining flat this year and will continue to allow the Town to implement an aggressive public tree planning program, which will allow 50 more trees to be planted this summer.

In the *Capital Reserves* budget, I have proposed \$150,000 in funding for storm drains, streets & sidewalks. I want these reserve funds to be very healthy, so we have potential matching funds for grants and a ready source of funds for major unanticipated repairs from a damaging storm event. \$190,000 in *Capital Improvement* funding has been budgeted for new plow trucks for the Public Works Department, which will be financed through a lease purchase agreement. I am also proposing to transfer \$165,000 from the John Street project reserve to the Pearl Street project, to cover the construction cost that came back with much higher bids than anticipated. We have at least another year of project planning, including seeking grant funds from MDOT, before the John Street project will be ready for construction, which gives the Town the opportunity to raise funds for this project in FY25.

Health & Welfare:

I am proposing to keep the *Community Services* agency budget flat this year. It should be noted that the Garden Club and Historical Society have additional projects they would like to undertake this year, and have asked for additional funds from the Town to help pay for.

Leisure Services:

The Trustees for the *Camden Public Library* has requested a 5.2% increase for FY23.

The *Harbor* budget will increase by 28.8% largely due to wages and expenses associated with the public restrooms being moved from the *Recreation* budget to the Harbor.

I am proposing allocating \$220,000 towards public landing and harbor projects in *Capital Reserves*. Several of these reserve funds need to be replenished and built up to a point where the Town can move forward with engineering work that needs to be completed to implement the 2013 masterplan and improve resiliency to climate change. Furthermore, recent damages to the public landing from the December 23rd, 2022 storms, which have resulted in costly temporary repairs, underscores the importance of investing in redeveloping our public infrastructure for the present and future realities of sea level rise and increased storm events/intensity.

The *Recreation* budget is virtually flat this year with a 0.7% increase.

The *Parks* budgets has a 4% largely driven by wage and benefit increases. Of note is the Public Landing restroom wages and other expenses have moved to the Harbor budget.

I am proposing to add \$100,000 to the Snow Bowl *Capital Reserve* account for two (potential) purposes. The first is that as of the printing of this budget the Snow Bowl is running at a deficit, which these funds could cover. The second is that the Town currently has a \$408,000 Land and Water Conservation fund grant for snowmaking, multi-use trail development and restoring the tennis courts. The Town must come up with \$330,000 in matching funds over the next two years to move forward with this project.

This will be the first financial year that the *Opera House Auditorium* budget is a special revenue account with an assessment to the Town. The assessment for the Opera House also now resides with the Leisure Services expense category.

The *Dam* budget covers Camden's share of repairs, inspections, and maintenance to the lake dams, Seabright dam, and the Montgomery Dam. This budget will increase significantly by 185.8%. The Town is required by the Maine Emergency Management Agency (MEMA) to regularly inspect our high hazard dams (East, West & Seabright) to evaluate if the dams can withstand a 100 year storm event and make the necessary repairs. Therefore, the increased fund will pay for an engineering firm to do this inspection and prepare a report that will be submitted to MEMA and used to update the Town's capital plan.

The Parks staff take care of all town cemeteries and the mowing of Harbor Park. The cost of the Harbor Park mowing is offset with revenue from the Library budget and the Town receives funding from the Cemetery Association to mow the Mountain View and Oak Hill Cemeteries.

Debt, Capital, Contingency:

Debt Service payments are separated by *Principal and Interest*, according to accounting standards. For your information I have included information on all bonds and capital leases as well as an analysis of the proportion of debt allocated to different projects/types of expenses (infrastructure, equipment, facilities, etc) as well as when

this debt retires. I am not proposing that the Town undertake any major projects that will require financing until FY25 and FY27 when the debt for the Public Safety building and Tannery demolition (respectively) are retired.

I have explained the *Capital Reserves and Capital Improvements* budgets throughout the body of this budget message. Two items of note are the \$40,000 allocated to river/habitat restoration that will be used at matching funds towards the Megunticook River Project, which is largely funded through a \$1.6 million grant from the National Fish and Wildlife Foundation. \$55,000 is allocated to replacing the roof on the Curtis Island Light Keeper's House, which was badly damaged by the December 2023 storm. There are a series of significant maintenance projects that will need to be invested in at Curtis Island over the upcoming years.

Conclusion

I would like to thank the Department Heads who worked with me to develop a budget that balances our desire to be fiscally responsible while also maintaining a high level of service delivery. In particular, I would also like to thank Janice Esancy and Jodi Hanson who were both instrumental in putting this document together.

Please feel to contact me if you have any questions. All the Town staff and I are resources that are at your disposal as we go through the budget process. I am looking forward to working with all of you in developing a final budget that best meets the goals of our community.

Sincerely,

Audra Caler
Town Manager

FY 24 Expendiure Summary
DRAFT

	FY 20	FY 21	FY 22	FY 23	FY 23	FY 24	FY 24	Budget	FY24	FY24
	Actuals	Actuals	Actuals	Budget	YTDs	Town	Budget	Cmte	Select	Select
						Manager	Committee	Vote	Board	Vote
GENERAL GOVERNMENT										
Administration & Finance	750,031	811,820	846,034	909,500	520,800	972,150	-	-	-	-
Professional Services	149,415	278,051	114,957	93,568	64,763	102,055	-	-	-	-
Planning, Development, Ass	424,908	420,356	446,765	691,985	369,758	770,750	-	-	-	-
Information Technology	83,907	99,553	145,557	142,500	101,358	166,150	-	-	-	-
Insurances	205,681	205,780	254,811	257,700	150,702	243,700	-	-	-	-
Opera House Town Office	87,503	65,833	82,029	100,100	52,687	91,950	-	-	-	-
Opera House Auditorium	271,249	271,840	282,144	317,500	184,275	-	-	-	-	-
Total - General Government	1,972,694	2,153,233	2,172,297	2,512,853	1,444,343	2,346,755	-	-	-	-
PUBLIC SAFETY										
Police Department	1,168,489	1,133,979	1,193,121	1,446,550	805,479	1,703,150	-	-	-	-
County Dispatch	152,278	160,237	158,927	163,205	163,813	190,650	-	-	-	-
Fire & Rescue Department	498,947	528,253	582,219	661,700	336,590	747,900	-	-	-	-
Public Safety Building	36,937	46,368	44,326	49,385	23,925	48,000	-	-	-	-
Hydrant Assessment	234,938	250,785	255,213	263,890	149,044	273,000	-	-	-	-
Emergency Medical Service:	122,067	130,277	138,265	216,310	102,589	294,200	-	-	-	-
Emergency Operations Cenl	500	500	500	500	-	-	-	-	-	-
Street Lights	39,816	23,723	36,297	28,000	16,449	38,000	-	-	-	-
Total - Public Safety	2,253,972	2,274,122	2,408,868	2,829,540	1,597,889	3,294,900	-	-	-	-
HIGHWAYS STREETS & BRIDGES										
Public Works	1,095,853	1,109,269	1,149,127	1,227,244	681,354	1,378,500	-	-	-	-
Streets & Sidewalks	347,101	555,356	410,934	466,553	176,209	570,500	-	-	-	-
Parking Lots	72,238	73,724	72,562	72,000	64,452	10,000	-	-	-	-
Tree Program	27,515	52,215	41,307	53,000	18,993	53,000	-	-	-	-
Total - H'ways Sts & Bridges	1,542,707	1,790,564	1,673,930	1,818,797	941,008	2,012,000	-	-	-	-
HEALTH & WELFARE										
Provider Agencies	-	-	-	-	-	-	-	-	-	-
Community Service Agencie	25,000	25,000	10,500	18,500	18,500	18,500	-	-	-	-
Total - Health & Welfare	25,000	25,000	10,500	18,500	18,500	18,500	-	-	-	-
LEISURE SERVICES										
Camden Public Library	478,000	493,000	493,000	523,000	305,083	550,000	-	-	-	-
Camden Opera House						231,000	-	-	-	-
Harbor & Landing	202,756	224,096	227,050	267,050	138,557	343,900	-	-	-	-
Recreation	157,755	139,195	152,694	167,652	104,538	168,750	-	-	-	-
Parks	229,909	266,060	350,294	367,310	230,148	382,150	-	-	-	-
Dams	18,942	8,662	8,902	16,286	5,531	46,550	-	-	-	-
Total - Leisrue Services	1,087,362	1,131,013	1,231,940	1,341,298	783,857	1,722,350	-	-	-	-
CEMETERIES										
Cemetery Association	46,400	-	-	-	-	-	-	-	-	-
Cemetery Maintenance	52,450	53,121	41,948	51,100	18,104	51,100	-	-	-	-
Total - Cemeteries	98,850	53,121	41,948	51,100	18,104	51,100	-	-	-	-

FY 24 Expenditure Summary
DRAFT

	FY Act	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTDs	FY 24 Town Manager	FY 24 Budget Committee	Budget Cmte Vote	FY24 Select Board	FY24 Select Vote
DEBT/CAPITAL/CONTINGENCY											
Debt Service Principal		594,675	604,651	759,905	654,394	478,986	631,861	-		-	
Debt Service Interest		131,586	120,402	154,271	145,171	58,867	127,839	-		-	
Capital Reserves		333,500	167,083	385,000	850,000	-	700,000	-		-	
Capital Improvement Progra		393,296	179,112	182,894	220,000	407,210	445,000	-		-	
Contingency		10,916	69,102	98,391	40,000	15,539	40,000	-		-	
Total Debt/Capital/Continge		1,463,973	1,140,350	1,580,461	1,909,565	960,602	1,944,700	-		-	

TOTAL TOWN EXPENDITURE:	8,444,558	8,567,403	9,119,944	10,481,653	5,764,303	11,390,305	-	-		-	
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8.67% -100.00% -100.00%

Change over FY 23

TOTAL TOWN REVENUES	4,051,312	3,907,160	4,531,036	4,192,812	3,032,893	4,554,451	-	-		-	
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8.63% -100.00% -100.00%

Change over FY 23

NET GENERAL FUND BUDGET					6,288,841	2,731,410	6,835,854	-		-	
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8.70% -100.00% -100.00%

Change over FY 23



ASSESSMENTS

	FY Act	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 24 Assessment	FY 24 Assessment
MCSWC Assessment		235,150	242,150	237,298	237,007	-	-
TOTAL MUNICIPAL ASSMT.		235,150	242,150	237,298	237,007	-	-

-100.00% -100.00%

Change over FY 23

	FY Act	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 24 Assessment	FY 24 Assessment
School Assessment		12,216,622	12,514,525	12,897,376	13,275,567	-	-
Knox County Assessment		1,392,701	1,482,169	1,558,483	1,571,388	-	-
TOTAL MUNICIPAL ASSMT.		13,844,473	14,238,844	14,693,157	15,083,962	-	-

-100.00% -100.00%

Change over FY 23

Town of Camden
FY 24 Revenues

REVENUE SOURCE	FY 20	FY 21	FY 22	FY 23	FY 23	FY 24	FY 24	FY 24
	Actuals	Actuals	Actuals	Budget	YTD	Town Manager	Budget Comm	Select Board
TAXES								
90-02-01 Tax Interest	46,819	50,469	39,041	44,000	20,013	42,000		
90-02-02 Lien Interest	9,876	12,053	5,801	13,000	1,797	5,000		
90-02-03 Lien Costs	4,291	3,849	4,304	5,000	2,347	5,000		
Total - Misc Taxes	60,986	66,371	49,146	62,000	24,157	52,000	-	-
STATE REVENUES								
90-05-01 State Revenue Sharin	328,936	450,292	668,965	475,000	447,475	670,000		
90-05-02 Tree Growth Reimb.	9,389	8,837	10,256	10,000	11,516	11,000		
90-05-03 Veterans Exemp Reirr	5,712	5,379	5,257	5,000	5,078	5,000		
90-05-04 Local Road Assistance	56,224	52,544	56,572	55,000	56,264	56,000		
90-05-05 Snowmobile Revenue	397	245	311	350	-	300		
90-05-06 Pumpout Boat Reimb.	24,409	10,241	10,350	10,000	-	10,000		
90-05-08 State Park Reimb.	14,176	14,774	14,799	14,000	-	14,000		
90-05-10 EMA/FEMA Reimburse	-	-	-	-	-	-		
Total - State Reven	439,243	542,312	766,510	569,350	520,333	766,300	-	-
LICENSES, PERMITS & FEES								
90-10-01 Vehicle Excise Tax	1,027,091	1,164,774	1,137,769	1,000,000	650,440	1,200,000		
90-10-03 Boat Excise Tax	28,235	31,886	30,693	28,000	2,343	30,000		
90-10-04 Animal Control Fees	2,428	1,689	2,809	2,000	1,063	2,000		
90-10-05 Town Clerk Fees	10,120	10,428	13,315	11,000	6,388	11,000		
90-10-12 Plumbing Fees	8,950	10,874	9,272	10,000	4,128	10,000		
90-10-13 Building Permit Fees	68,916	105,829	89,118	100,000	45,727	100,000		
90-10-08 Administrative Fees	21,860	28,068	26,567	30,000	14,657	30,000		
90-10-09 Cable TV Franchise	82,319	82,584	79,316	82,000	-	80,000		
90-10-14 Electrical Fees	6,770	8,460	18,382	8,000	10,204	14,000		
90-10-15 STR Income	-	-	-	-	400	-		
Total - Lic, Permits & Fees	1,256,689	1,444,592	1,407,241	1,271,000	735,350	1,477,000	-	-
CHARGES FOR SERVICES - INCOME FROM DEPARTMENTS								
90-15-02 Police Revenue	1,159	1,183	1,383	1,200	1,300	1,500		
90-15-03 Parking Tickets	16,304	2,100	17,257	16,000	7,725	18,000		
90-15-04 Parks & Rec Revenue	6,517	-	-	5,000	28	5,000		
90-15-05 Parks & Rec - Mowing	5,000	5,000	5,000	5,000	-	-		
90-15-06 Summer Recreation R	11,466	-	14,980	15,000	13,127	14,000		
90-15-07 Cemetery Maintenan	56,400	58,000	58,000	51,100	51,100	51,100		
90-15-09 Harbor Park Mowing	6,500	6,500	6,500	6,500	-	6,500		
90-15-10 MCSW Bookkeeping	10,247	25,000	25,000	25,000	12,500	25,000		
90-16-01 Opera House Rentals	27,807	2,160	16,161	10,000	13,496	-		
90-15-08 Snow Bowl WC Reimbursement	-	-	-	15,000	10,000	15,000		
90-20-10 Rockport Assessors R	17,093	18,000	-	98,000	52,178	110,300		
90-20-10 Rockland Assessors R	-	-	26,971	-	35,000	70,000		
90-20-14 Attorney Wage/Ben. F	80,132	142,605	-	-	-	-		
90-20-15 Wastewater Legal	-	4,000	4,000	4,000	4,000	4,000		
90-17-01 Harbor Permits	80,841	90,067	86,587	85,000	671	85,000		
90-17-02 Wait List Fees	2,875	3,075	3,100	3,000	2,000	3,000		
90-17-03 Wait/Late Fees	3,395	735	825	-	-	-		
90-17-04 Harbor Dockage/Misc	92,421	73,694	88,304	85,000	61,424	85,000		
90-17-05 Permits/Inner Harbor	46,815	48,850	45,963	35,000	1,500	45,000		
90-17-06 Permits/Finger Floats	28,350	29,835	31,515	30,000	-	30,000		
90-17-07 Permits/Late Fees	240	1,700	2,360	1,500	-	1,500		
90-17-08 Permits/Dinghy	16,522	22,055	21,594	20,000	1,901	20,000		
90-17-09 Permits/Daysailer	12,155	13,660	15,240	17,500	7,500	17,500		
90-17-10 Permits/Windjammer	10,515	20,010	18,940	23,000	12,620	19,000		
90-17-11 Permits/Fisherman &	3,075	4,500	4,725	3,500	225	4,000		
<i>Subtotal Harbor</i>	<i>297,204</i>	<i>308,181</i>	<i>319,153</i>					
90-17-19 Terrain Park Mgr Waç	10,000	10,000	10,000	10,000	-	10,000		
Total - Income from Departments	545,829	582,729	504,405	565,300	288,295	640,400	-	-
90-18-02 Miscellaneous Police F								
90-18-10 Rockport Reimburserr	58,527	61,728	62,646	66,259	32,955	71,100		
Total - Chgs for Sei	58,527	61,728	62,646	66,259	32,955	71,100	-	-

Town of Camden
FY 24 Revenues

REVENUE SOURCE	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Town Manager	FY 24 Budget Comm	FY 24 Select Board
MISCELLANEOUS REVENUES								
90-20-01 Interest Earned-Check	130,709	77,476	35,219	30,000	140,909	120,000		
90-20-02 Yacht Club Lease	23,013	23,450	25,467	23,000	-	24,000		
90-20-03 Public Landing Leases	2,290	2,404	2,500	2,500	-	2,500		
90-20-04 Other Revenue/Misc.	2,475	7,704	1,576	3,000	3,000	4,000		
90-20-05 Sale of Surplus Equip	500	2,736	-	-	-	-		
90-20-06 Town of Rockport WV	13,603	13,551	7,278	5,403	5,325	5,351		
90-20-08 Insurance Dividends	19,448	8,707	17,692	17,000	17,319	16,800		
Total - Misc	192,038	136,028	89,732	80,903	166,553	172,651	-	-
OPERATING TRANSFERS								
90-30-01 Trust Fund Income	-	-	168,158	-	-	50,000		
90-30-02 Reserve Withdrawals	88,000	95,000	170,000	513,000	-	165,000		
Total - Transfers	88,000	95,000	338,158	513,000	-	215,000	-	-
OTHER FINANCING SOURCES								
90-40-01 Bond/Note Proceeds	160,000	108,400	214,198	-	200,250	190,000		
90-40-02 Surplus	985,000	750,000	959,000	800,000	800,000	650,000		
90-40-05 Use of TIF Revenue	265,000	120,000	140,000	265,000	265,000	320,000		
Subtotal - Other	1,410,000	978,400	1,313,198	1,065,000	1,265,250	1,160,000	-	-
TOTAL -MISC. TOWN REVENL	4,051,312	3,907,160	4,531,036	4,192,812	3,032,893	4,554,451	-	-
						8.63%	-100.00%	-100.00%

Change over FY 23

90-30-01 **Trust Fund Income**
\$50K for Community Liaison Officer

90-30-02 **Reserve Withdrawals**
\$165,000 from John Street Reserve to Pearl Street Project

90-40-01 **Bond/Note Proceeds**
\$190,000 for Public Works Vehicles

90-40-02 **Surplus**
\$650,000

90-40-05 **Use of TIF Revenue**
\$320,000

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
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**General Government
Administration & Finance**

Account	FY 20	FY 21	FY 22	FY 23	FY 23	FY 24	FY 24	FY 24
Actuals	Actuals	Actuals	Budget	YTD	Dept Head	Town Manager	Budget Comm	
0101-0101 Full Time Wages	403,979	449,274	479,159	516,300	295,422	561,200	561,200	
0101-0105 Stipends	7,500	7,500	7,500	7,500	7,500	7,500	7,500	
0101-0110 Overtime	1,997	181	16	2,000	-	1,000	1,000	
0101-0501 FICA & Medicare	30,691	34,173	36,357	40,400	22,957	43,000	43,000	
0101-0505 ICMA/MPERS	41,167	46,199	50,091	53,000	30,847	57,500	57,500	
0101-0510 Health Insurance	162,015	164,004	166,673	170,000	98,715	171,900	171,900	
0101-0515 Employee Wellness Program	346	1,059	1,094	1,000	1,511	2,500	2,500	
0101-0517 Mileage Stipend	2,400	2,447	2,409	2,400	1,445	2,400	2,400	
0101-1001 Office Supplies	11,480	10,276	12,026	12,000	5,577	12,000	12,000	
0101-1003 Postage	12,924	9,636	11,000	13,000	6,728	14,000	14,000	
0101-1004 Advertisements/Public Notices	2,597	4,331	5,307	3,000	3,195	3,000	3,000	
0101-1005 Dues & Publications	1,655	2,111	1,755	2,200	1,948	2,500	2,500	
0101-1201 Mileage	405	71	185	500	782	500	500	
0101-1202 Professional Development	3,259	775	895	1,000	863	1,000	1,000	
0101-1210 Liens & Discharges	2,675	4,331	2,624	3,900	1,406	4,000	4,000	
0101-1211 Elections	11,361	18,940	14,155	13,000	4,790	13,000	13,000	
0101-1214 Town Clock	1,491	554	1,625	1,500	1,341	1,350	1,350	
0101-1520 Communications	9,690	10,457	10,850	11,000	6,378	12,000	12,000	
0101-3011 Printing	4,062	8,342	3,827	10,000	1,385	9,000	9,000	
0101-3012 Organization Dues	9,807	9,175	8,881	9,300	150	10,000	10,000	
0101-3013 Equipment Maintenance	6,636	4,696	7,619	10,000	3,610	10,000	10,000	
0101-3025 Auditor	17,350	19,750	15,450	22,000	17,125	23,000	23,000	
0101-3181 Transcriber/Camera Operator	4,544	3,538	6,536	4,500	7,125	9,800	9,800	
Total Administration/Finance/Assessing	750,031	811,820	846,034	909,500	520,800	972,150	972,150	-
						6.9%	6.9%	-100.0%

Change over FY 23

0101-0101 Full Time Wages

Administrative and Finance staff for Town Manager's office and Finance Department
Town Manager's Office: Town Manager and Assistant Manager Wages
Finance Department: Finance Director, Deputy Finance Director, Tax Collector, Town Clerk and Admin. Asst. Wages
7 Full Time Employees

0101-0105 Part Time Wages

Select Board Stipends of \$1,500 each.

0101-0110 FICA & Medicare

Required 7.65% employer contribution to Social Security & Medicare

0101-0505 ICMA/MPERS

Retirement plans offered are either enrollment in an ICMA Deferred Compensation Plan or enrollment in the Maine Public Employees (MPERS) System. Employees enrolled in ICMA receive up to a 5% match from the Town. The Town's share of MPERS for employees enrolled in the MPERS plan for police officers and firefighters is 11.6% and for town employees is 10.2%

0101-0510 Health Insurance

Health insurance coverage is available to full time employees. Part Time Employees that work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different degrees of employer/employee participation. These plans provide different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.

0101-0515 Employee Wellness Program

Purchases for flowers for employee births, deaths, etc. Also to be used towards Employee Appreciation Day

0101-0517 Mileage Stipend

Contract mileage stipend for Town Manager

0101-1001 Office Supplies

General office supplies for all administrative offices

0101-1003 Postage

Postage for tax bills, reminder postcards, W2s and all correspondence
Includes PO box rental and bulk mail permit

0101-1004 Advertisement & Recruiting

Public hearing notices, bid advertisements, employee recruitment, committee vacancies, background checks

0101-1005 Dues & Publications

Town Clerk, Tax Collector/Treasurer, Finance Director, General Assistance Administrator, Town Manager

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
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- 0101-1201 **Mileage**
Mileage reimbursement when staff uses personal vehicle for work purposes; reimbursement is based on IRS rate as of Jan 1st each year.
- 0101-1202 **Professional Development**
Training conferences and seminars; required certifications for the Town Manager, Finance Director, Tax Collector, Town Clerk and Treasurer.
- 0101-1210 **Liens & Discharges**
Recording costs for property tax liens and discharges at the Registry of Deeds as well as small claims court costs. Costs are recovered from taxpayers upon payment of liens & shown as revenue.
- 0101-1211 **Elections**
Warden/Deputy Wardens
Poll workers (Poll workers are paid minimum wage which has been increased to \$13.80/hr for 2023)
Town Clerk & Deputy Registrar
Machine programming
Machine maintenance contract
Poll supplies, postage, etc.
- 0101-1214 **Town Clock**
Annual clock inspection, repair & parts replacement for the Town clock.
- 0101-1520 **Communications**
Telephone charges for all municipal office phones, fax and cell phones
- 0101-3011 **Printing**
Forms, Annual Report, tax bills, etc.
- 0101-3012 **Organization Dues**
Annual dues to:
Maine Municipal Association and the Maine Service Center Coalition.
- 0101-3013 **Equipment Maintenance**
Maintenance agreements, repair for copiers and postage meter
General office equipment repair & maintenance
- 0101-3025 **Auditor**
Contract for the annual financial audit and accounting services.
- 0101-3181 **Contracted Clerical/Camera Operator**
Contracted individuals hired to attend Select Board meetings to take minutes and operate camera.

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

PROFESSIONAL SERVICES

Account		FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
0102-0101	Full Time Wages	87,000	159,000	-	-	-	-	-	-
0102-0501	FICA & Medicare	6,387	10,954	-	-	-	-	-	-
0102-0505	ICMA/MPERS	8,700	16,059	-	-	-	-	-	-
0101-0510	Health Insurance	17,783	24,541	-	-	-	-	-	-
0102-3001	General Legal	11,622	-	74,422	74,568	43,498	81,055	81,055	-
0102-3042	Bond Counsel	-	4,910	1,215	-	-	-	-	-
0102-3002	Codes & Planning Legal	1,355	-	26	-	-	-	-	-
	ZBA Legal	-	-	-	-	-	-	-	-
0102-3004	Personnel Legal	990	-	-	-	-	-	-	-
0102-3005	Other Legal	-	2,712	1,006	1,000	591	1,000	1,000	-
0102-3007	Engineering Professional Services	15,578	59,875	38,288	18,000	20,674	25,000	20,000	-
Total Professional Services		149,415	278,051	114,957	93,568	64,763	107,055	102,055	-
							14.4%	9.1%	-100.0%
<i>Change over FY 23</i>									

- 0102-3001 **General Legal**
Monthly contract stipend with Kelly & Associates for legal services. Applied 8.7% COLA
- 0102-3002 **Codes & Planning Legal**
Funds for Codes and Planning legal services are no longer needed with an attorney on staff for the town.
- 0102-3004 **Other Legal**
Specialized legal costs, including outside counsel if necessary.
- 0102-3007 **Engineering & Professional Services**
Professional fees for engineers and consultants as needed.

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

PLANNING, CODE ENFORCEMENT, COMMUNITY DEVELOPMENT and ASSESSING

Account		FY 20	FY 21	FY 22	FY 23	FY 23	FY 24	FY 24	FY 24
		Actuals	Actuals	Actuals	Budget	YTD	Dept Head	Town Manager	Budget Comm
0103-0101	Full Time Wages	230,196	226,031	240,114	432,700	235,089	495,000	495,000	
0103-0105	ZBA/PB Minutes Secretary	-	973	834	2,000	-	-	-	
0103-0108	Rockland Assessor	-	-	-	-	17,448	30,000	30,000	
0103-0501	FICA & Medicare	16,903	16,624	17,591	33,500	18,921	40,600	40,600	
0103-0505	ICMA/MPERS	20,166	28,877	22,071	44,300	18,869	53,600	53,600	
0103-0510	Health Insurance	66,226	59,611	76,721	135,600	69,313	127,000	127,000	
0103-1001	P&C-Office Supplies	977	1,259	2,313	2,500	240	1,500	1,500	
0103-1201	P&C-Mileage	2,365	1,358	2,518	3,000	1,293	1,500	1,500	
0103-1202	P&C-Professional Development	1,134	1,894	790	3,000	503	4,000	4,000	
0103-1215	P&C-Marketing	83	1,828	788	2,500	432	2,000	2,000	
0103-3011	P&C-Printing	-	424	186	500	-	250	250	
0103-3012	P&C-Organization Dues	6,513	505	415	1,000	314	1,300	1,300	
0103-3110	Assessing-Office Supplies	2,105	424	859	14,150	55	1,400	1,400	
0103-3111	Assessing-Mileage/Lodging	601	-	78	6,500	3,771	4,200	4,200	
0103-3112	Assessing-Prof. Development	1,353	665	529	5,575	1,930	5,200	5,200	
0103-3113	Assessing-Organiz. Dues	240	185	280	660	520	700	700	
0103-1230	Conservation Commission	127	-	-	-	-	-	-	
0103-1231	Zoning Board	745	-	-	-	-	-	-	
0103-1233	Historic Resources	810	-	-	-	-	20,000	-	
0103-1236	Planning Board	1,951	3,921	3,960	1,500	915	1,000	1,000	
0103-1237	Comprehensive Plan	-	-	-	-	-	-	-	
0103-3013	Equipment Maintenance	1,475	1,277	1,918	3,000	145	1,500	1,500	
0103-3165	Assessor's Contract	70,938	72,000	74,500	-	-	-	-	
0103-1208	Records Preservation	-	-	-	-	-	-	-	
0103-4018	Community Projects	-	-	300	-	-	-	-	
0103-1238	Committee Projects	-	-	-	-	-	-	-	
0103-0163	Summer Internship	-	2,500	-	-	-	-	-	
Total Planning, Codes, Community Development, and Assessing		424,908	420,356	446,765	691,985	369,758	790,750	770,750	-
							14.3%	11.4%	-100.0%
<i>Change over FY 23</i>									

0103-0101 Full Time Wages

Planning/Dev/Codes Office - 6 €
 Planning and Development Director, Code Enforcement Officer, Planner, Admin
 Assessor and Deputy Assessor. Rockport and Rockland contract with Camden and reimburse for Assessing services.

0103-0105 ZBA/Planning Board Minutes Secretary

Wages for attendance and production of minutes for every meeting.

0103-0501 FICA & Medicare

Required 7.65% employer contribution to Social Security & Medicare

0103-0505 ICMA/MPERS

Retirement plans offered are either enrollment in an ICMA Deferred Compensation Plan or enrollment in the Maine Public Employees (MPERS) System. Employees enrolled in ICMA receive up to a 5% match from the Town. The Town's share of MPERS for employees enrolled in the MPERS plan for police officers and firefighters is 11.6% and for town employees is 10.2%

0103-0510 Health Insurance

Health insurance coverage is available to full time employees. Part Time Employees that work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different degrees of employer/employee participation. These plans provide different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.

0103-1001 P & C Office Supplies

P&C/Assessing - Paper, pens, pencils, binders. Includes ink for printers & plotter. Filing cabinets for records storage
 Zoning map printing, tools and miscellaneous supplies

0103-1201 P & C Mileage

Mileage reimbursement when staff uses personal vehicle for work purposes; reimbursement is based on IRS rate as of Jan 1st each year.

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

- 0103-1202 **P & C Professional Development**
Training, workshops, conferences to meet certification requirements and stay current with state and federal laws. Maine Building Officials and Inspectors Association, International Code Council, American Planning Association - AICP, Northern New England Planning Association - Conference, Maine CEO Training Program, Build Maine, Maine Municipal Association, Code Books
- 0103-1215 **P & C Marketing/Community Development**
This account funds the Town's community and economic development efforts.
- 0103-3011 **P & C Printing**
Notices/Business Cards, Permit and applications etc.
- 0103-3012 **P & C Organization Dues**
Annual membership dues for organizations including: MBOIA, MCEOA, Maine Development Foundation, International Code Council, Maine CEO Certifications, American Planning Association - Northern New England Chapter
- 0103-3110 **Assessing - Office Supplies**
Tax map printing, tools and miscellaneous supplies.
- 0103-3111 **Assessing - Mileage/Lodging**
Lodging for multi-day conferences: PTS, PTI, MAAO, Vision, etc.
Mileage for travel to conferences
- 0103-3112 **Assessing - Professional Development**
Includes courses for certification: PTS, PTI, MAAO, Maine Revenue IAAO, etc.
- 0103-3113 **Assessing - Organization Dues**
Annual membership dues for organizations including ME Chapter, MAAO, CMAAO, IAAO etc.
- 0103-1233 **Historic Resources**
Funding included in Committee Projects below
- 0103-1236 **Planning Board**
Meeting minutes and camera operator services as needed
Includes advertising costs which are offset with applicant's fees
- 0103-3011 **Printing**
Notices, Business Cards
- 0103-3013 **Equipment Maintenance**
Maintenance agreements, repair for copier, &
General office equipment repair & maintenance
- 0103-4018 **Committee Projects**
To help support projects and initiatives of committees and commissions
- 0103-0163 **Summer Internship**
Funding for a summer intern to help with a number of sustainability/climate change resiliency projects

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

INFORMATION TECHNOLOGY

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
0104-3008 Maintenance/Technical Services	25,143	31,065	31,541	32,000	19,161	50,000	50,000	
0104-3013 Licensing/Streaming/Domain	31,963	38,896	59,634	63,000	55,197	-	-	
0104-3019 Mapping/GIS/Assessing	9,921	9,729	26,906	25,000	15,192	-	-	
0104-NEW Assessing - CAMA	-	-	-	-	-	14,500	14,500	
0104-NEW Municipal GIS	-	-	-	-	-	7,000	7,000	
0104-NEW Operational Software	-	-	-	-	-	59,500	59,500	
0104-NEW Website/Comm. Software	-	-	-	-	-	12,650	12,650	
0104-NEW Audio/Video Systems	-	-	-	-	-	2,000	2,000	
0104-3046 Internet Services	5,011	5,544	5,966	5,500	2,755	5,500	5,500	
0104-3520 Computer (Hardware)	11,869	14,319	21,510	17,000	9,053	15,000	15,000	
Total Information Technology	83,907	99,553	145,557	142,500	101,358	166,150	166,150	-
						16.6%	16.6%	-100.0%

Change over FY 23

NOTE: These accounts cover all main IT network systems and equipment for all departments within the Town Office, Opera House, Public Safety and Public Works offices

0104-3008 **Maintenance/Technical Services**
 Monthly Service Fee for Equipment and antivirus software (TO/OH, PS, PW) - \$39,000 (\$3,181/mo. TO, FD, PD, PW)
 General IT Services - Any IT troubleshooting outside monthly contract to maintain equipment (TO/OH, PS, PW) - \$10,000
 Printer Maintenance

0104-NEW **Assessing - CAMA**
 Mobile Assessor (Shared with Rockport) - \$3,000
 Vision (assessing software) - \$8,900
 CAI Web Hosting (online assessor) - \$2,400

0104-NEW **Municipal GIS**
 GIS support for the tax and land use maps.
 GIS in Vision - \$1,000
 X2 Arc GIS Licenses for Assessing - \$400
 Web GIS - Support - \$500
 NearMap - \$5,000

0104-NEW **Operational Software**
 Office 365 Licenses 20,000
 Adobe Pro DC 1,200
 TRIO Municipal Software 18,000
 Payroll Outsourcing Services 15,000
 iWork Permitting Software 5,000

0104-NEW **Website/Communication Software**
 eCode 360 Licensing \$1,200
 Text My Gov - \$2,600
 Revize Hosting Software/Suppo \$6,650 (\$1900 website hosting, remainder interactive forms/revamp of website)
 Zoom Licensing \$1,700
 .gov Domain Licensing \$500

0104-NEW **Audio/Video Systems**
 A/V system hardware and software support

0104-3046 **Internet Services**
 Lincolnville Communications Inc. - Internet Fee \$430 per month

0104-3520 **Computers (Hardware)**
 Workstation and laptop replacement as per replacement schedule - A. Caler, Patrol Right, Patrol Left, J. Sukeforth, W. Butler: \$9,000
 Replacement of telephone system @ Public Safety Bldg

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
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INSURANCES

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
0105-2501 General Liability	64,503	70,437	76,282	75,000	60,982	78,000	78,000	
0105-2509 Unemployment Insurance	21,020	25,562	27,159	28,000	13,375	29,000	29,000	
0105-2510 Workers Comp Insurance	118,892	108,594	149,575	153,000	75,726	135,000	135,000	
0105-2512 Retiree Life Insurance	1,266	1,187	1,795	1,700	619	1,700	1,700	
Total Insurances	205,681	205,780	254,811	257,700	150,702	243,700	243,700	-
						-5.4%	-5.4%	-100.0%

Change over FY 23

0105-2501 General Liability

General Liability - Estimated premium covers Auto, Property, Faithful Performance of Duty, Police Liability and Public Officials Liability.

0105-2509 Unemployment Insurance

Unemployment is paid on the first \$12,000 of wages per employee

0105-2510 Workers Comp Insurance

The Town is insured through MEMIC (Maine Employers Mutual Insurance Company).

The premium level is established based on Camden's workplace injury rate, lost time and classification rate.

0105-2512 Retiree Life Insurance

In the past this has been budgeted with employee health insurance line.

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

OPERA HOUSE/TOWN OFFICE BUILDING

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
0106-0101 Full Time Wages	28,052	25,549	12,510	33,800	19,194	14,700	14,700	
0106-0105 Part Time Wages	-	-	11,262	-	-	-	-	
0106-0110 Overtime	37	-	98	2,000	-	500	500	
0106-0501 FICA & Medicare	2,118	1,933	1,816	2,800	1,430	1,200	1,200	
0106-0505 ICMA/MPERS	1,168	1,614	2,583	3,700	2,343	1,600	1,600	
0106-0510 Health Insurance	9,945	6,725	3,439	10,500	5,410	3,800	3,800	
0106-1006 Supplies (Cleaning & Building)	2,834	2,736	1,448	2,600	285	2,500	2,500	
0106-1501 Electricity	10,069	9,044	9,884	12,000	5,351	10,000	10,000	
0106-1505 Heat	12,963	10,816	17,688	12,500	6,380	12,500	12,500	
0106-1503 Solar Electricity Delivery	152	196	202	200	120	200	200	
0106-1510 Water/Sewer	1,404	1,288	1,427	1,500	849	1,500	1,500	
0106-2030 Building Maintenance	11,308	2,597	8,923	6,500	2,738	6,500	6,500	
0106-3014 Cleaning (contracted)	-	-	-	500	-	26,000	26,000	
0106-3016 Heating/HVAC Maintenance	2,808	2,194	8,106	8,000	7,271	8,000	8,000	#2 Oil contract
0106-3026 Sprinkler/Elevator Maintenance	1,050	190	183	1,000	1,160	1,200	1,200	K1 contract p
0106-3035 Security Services	528	248	1,260	500	156	750	750	
0106-3515 Buildings	3,067	703	1,200	2,000	-	1,000	1,000	
Total OH/Town Offices	87,503	65,833	82,029	100,100	52,687	91,950	91,950	-
						-8.1%	-8.1%	-100.0%

Change over FY 23

0106-0101 Full Time Wages

Asst. Manager/Facility Director (25% funded in this budget; 75% in Opera House/Auditorium budget)

0106-0501 FICA & Medicare

7.65% of covered wages

0106-0505 ICMA/MPERS

Retirement plans offered are either enrollment in an ICMA Deferred Compensation Plan or enrollment in the Maine Public Employees (MPERS) System. Employees enrolled in ICMA receive up to a 5% match from the Town. The Town's share of MPERS for employees enrolled in the MPERS plan for police officers and firefighters is 11.6% and for town employees is 10.2%

0106-0510 Health Insurance

Health insurance coverage is available to full time employees. Part Time Employees that work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different degrees of employer/employee participation. These plans provide different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.

0106-1006 Supplies (Cleaning & Bldg)

Paper goods, light bulbs, cleaning supplies, small hardware items, cleaning equipment repair, misc. paint and maintenance supplies. 50% of those items shared with Opera House Auditorium budget

0106-1501 Electricity

50% of building costs shared with Opera House Auditorium budget

0106-1505 Heat

60% of heating costs for the building. In recent years, energy conservation measures have reduce fuel consumption

0106-1510 Water /Sewer

50% shared with Opera House Auditorium budget

0106-2030 Building Maintenance

Allowance for electrical, plumbing, glass, paint, carpentry, repairs and maintenance, sprinkler system, and heating/ventilation system repairs. 50% shared with Opera House/Auditorium budget for shared systems

0106-3014 Cleaning (contracted)

Custodial contractors to clean building interior as a replacement for custodian, 50% shared with Opera House

0106-3016 Heating/HVAC Maintenance

Includes 50% costs for maintenance and repairs outside of maintenance agreements

0106-3026 Sprinkler System Maint

Includes 50% costs maintenance/inspections and repairs outside of maintenance agreements

0106-3035 Security Services

50% costs of maintenance agreement and monitoring services for Northeast Security, plus allowance for repairs. Monitoring covers sprinkler, fire alarms and low heat

0106-3515 Small equipment/furnishings

Building equipment, replacement furniture and fixtures

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

OPERA HOUSE/AUDITORIUM - MOVED TO SPECIAL A SPECIAL REVENUE DEPT.

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
0107-0101 Full Time Wages	115,872	117,804	109,533	139,300	80,094			
0107-0105 Part Time Wages	25,927	30,462	37,565	29,700	16,375			
0107-0110 Overtime	100	-	-	2,000	-			
0107-0501 FICA & Medicare	10,682	10,701	10,286	13,000	6,830			
0107-0505 ICMA/MPERS	12,336	13,258	15,287	17,300	9,496			
0107-0510 Health Insurance	46,319	43,545	40,474	48,700	27,126			
0107-1001 Office Supplies	1,372	1,030	1,822	1,500	803			
0107-1006 Supplies (Cleaning & Bldg)	1,918	2,720	1,709	2,500	476			
0107-1202 Professional Development	-	18	36	1,000	100			
0107-1209 Box Office	6,421	2,511	6,854	2,500	5,260			
0107-1215 Marketing	15,640	18,010	13,836	15,000	12,105			
0107-1501 Electricity	9,778	9,009	9,883	10,000	5,351			
0107-1505 Heat	8,581	7,210	11,791	8,500	4,377			
0107-1510 Water/Sewer	1,404	1,114	1,427	1,500	849			
0107-1520 Communications	793	600	600	1,000	350			
0107-2020 Equipment	-	40	-	-	-			
0107-2021 Sound System Maintenance	624	596	319	750	589			
0107-2022 Stage Light Maintenance	183	419	574	750	185			
0107-2030 Building Maintenance	1,452	1,857	5,729	5,000	2,114			
0107-3013 Equipment Maint Contracts	-	-	-	-	-			
0107-3014 Cleaning	-	-	-	1,000	-			
0107-3016 Heating/HVAC Maintenance	2,584	2,564	8,022	7,000	6,260			
0107-3026 Sprinkler/Elevator Maint	4,433	4,104	4,390	5,500	4,141			
0107-3035 Security Services	528	248	1,260	1,000	156			
0107-3525 Small Equipment/Furnishings	4,302	4,020	747	3,000	1,238			
Total OH/Auditorium	271,249	271,840	282,144	317,500	184,275	-	-	-
						-100.0%	-100.0%	-100.0%
						<i>Change over FY 23</i>		

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

**Public Safety
05-01 POLICE DEPARTMENT**

Account	FY 20	FY 21	FY 22	FY 23	FY 23	FY 24	FY 24	FY 24
	Actuals	Actuals	Actuals	Budget	YTD	Dept	Town	Budget
						Head	Manager	Comm
0501-0101 Full Time Wages	606,379	602,142	585,419	747,200	434,899	824,800	824,800	
0501-0105 Part Time Wages	-	-	-	1,000	-	1,000	1,000	
0501-0110 Overtime	53,455	45,191	47,313	55,000	40,989	55,000	55,000	
0501-0120 Parking Officer	30,650	10,391	45,627	47,900	19,110	48,000	48,000	
0501-0121 Police Special Duty	3,472	1,400	1,840	3,750	1,470	3,750	3,750	
0501-0123 Administrative Assistant	44,021	47,467	48,961	52,000	29,880	58,000	58,000	
0501-NEW InLnd Hbrmstr/Lake Patrol	-	-	-	-	-	11,500	11,500	
0501-NEW Community Liaison Officer	-	-	-	-	-	50,000	50,000	
0501-0501 FICA & Medicare	55,909	53,445	54,719	69,400	39,141	77,100	77,100	
0501-0505 ICMA/MPERS	64,554	69,297	76,349	95,000	57,983	115,300	115,300	
0501-0510 Health Insurance	246,474	240,709	246,682	298,000	144,048	319,000	319,000	
0501-1001 Office Supplies	3,649	4,079	5,081	4,500	1,822	5,000	5,000	
0501-1004 Advertising & Recruitment	824	-	617	300	130	500	500	
0501-1007 Ticket Supplies	3,786	150	3,738	4,500	288	4,500	4,500	
0501-1014 Gas/Diesel	11,192	7,006	13,211	13,500	6,032	15,000	15,000	
0501-1201 Mileage	25	196	-	1,000	130	500	500	
0501-1202 Training/Professional Development	7,210	6,724	7,769	8,500	5,790	17,000	17,000	
0501-1205 Uniforms/Clothing-Cleaning	5,034	7,003	5,123	6,000	4,384	26,000	26,000	
0501-NEW Bicycle Patrol	-	-	-	-	-	16,000	16,000	
0501-1520 Communications	11,569	10,262	11,225	11,500	7,188	12,000	12,000	
0501-2005 Vehicle Repairs	5,222	11,285	8,112	8,500	2,551	10,000	10,000	
0501-2025 Radios	-	207	224	1,500	21	1,500	1,500	
0501-3009 Union Negotiations	-	-	-	-	-	-	-	
0501-3012 Organization Dues	100	200	100	500	200	500	500	
0501-NEW Equipment Maint. Contract	-	-	-	-	-	1,500	1,500	
0501-3018 Animal Control	6,113	7,410	21,019	7,000	6,548	10,000	10,000	
0501-3525 Small Dept Equipment	8,851	9,415	9,992	10,000	2,875	19,700	19,700	
Total Police Dept	1,168,489	1,133,979	1,193,121	1,446,550	805,479	1,703,150	1,703,150	-
						17.7%	17.7%	-100.0%

Change over FY 23

0501-0101 Full Time Wages

11 full time sworn officers:
Chief (1), Lieutenant (1), Sergeants (2), Detective (1), Patrol Officers (6)
Wages for Patrol/Sergeants/Detective fall under the union contract and are established for FY 24.

0501-0105 Part Time Wages

Part-time wages to fill in when an officer is off duty due to vacation, sick leave, or compenstory time usage.

0501-0110 Overtime

Funds weekend night coverage, court appearances, investigations and mandated/specialized training.
Also includes coverage for special events (firework events, Windjammer Weekend, Halloween, Christmas by the Sea, Toboqqan Nationals, parades, etc.).

0501-0120 Parking Enforcement Officer

One full time position. Position also provides coverage for front desk

0501-0123 Administrative/Clerical

40 hour/wk coverage for front office reception

0501-0501 FICA & Medicare

Required 7.65% employer contribution to Social Security & Medicare

0501-0505 ICMA/MPERS

Retirement plans offered are either enrollment in an ICMA Deferred Compensation Plan or enrollment in the Maine Public Employees (MPERS) System. Employees enrolled in ICMA receive up to a 5% match from the Town. The Town's share of MPERS for employees enrolled in the MPERS plan for police officers and firefighters is 11.6% and for town employees is 10.2%

0501-0510 Health Insurance

Health insurance coverage is available to full time employees. Part Time Employees that work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different degrees of employer/employee participation. These plans provide different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.

0501-1001 Office Supplies

General office, copier and computer supplies for all Police Department activities. Includes postage.

0501-1004 Advertising

0501-1007 Ticket Supplies

Software maintenance fee for electronic ticketing; tickets, chalk, ticket books, parking boot supplies.

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

- 0501-1014 **Gas/Diesel**
Fuel for police vehicles
- 0501-1201 **Mileage**
Mileage at IRS rate for business travel (training or court) when a cruiser is not available
Includes mileage for officer to attend the Police Academy training (Vassalboro)
- 0501-1202 **Training/Professional Development**
Training is a major need and statutory requirement for the department, and reduces liability
On-going training includes firearms certification/re-certification at least annually.
Training funds include costs for workshop/seminar/MCJA, plus meals reimbursement, and lodging that may be required.
Sending 3 officers to Police Academy @ \$3k each
- 0501-1205 **Uniforms/Clothing Allowance**
Cost of ballistic vests, helmets and uniforms. Includes uniform cleaning.
Complete outfitting of 3 new officers, including Academy clothing
- 0501-NEW **Bicycle Patrol**
Initial 'start-up' costs for National Police Mountain Bike Assn. certification of 4 officers, uniforms/duty gear, 2 bicycles/gear, maintenance, bike racks for cruisers, etc.
- 0501-1520 **Communications**
Includes office lines, cell phones, lobby phone and maintenance contract of telephone recording system.
Also includes in-car data terminal connections and video recording maintenance.
- 0501-2005 **Vehicle Repairs**
Oil changes, fluids, tires, brakes, service provided by Camden Public Works. All cruiser repairs, parts and labor by dealerships.
- 0501-2025 **Mobile Equipment Repair**
Repairs as needed for all radios, radar units, radar boards, cruiser video systems.
- 0501-3009 **Union Negotiations**
The current Union contract expires 6/30/2025. No appropriation is necessary now that the Town has a staff attorney
- 0501-3012 **Organization Dues**
Maine & International Police Chiefs Assoc, FBI LEEDA, memberships for supervisory staff.
- 0501-NEW **Equipment Maintenance Contract**
Copier Lease
- 0501-3018 **Animal Control**
By State law, municipalities are required to have a shelter for stray animals. PAWS Animal Center serves as the Town's rescue shelter. This account funds that contract and other animal control expenses that might arise.
- 0501-3525 **Small Equipment**
Funds equipment necessary to carry out the duties associated with law enforcement such as safety supplies, targets, range equipment, radios, radars, video systems, cruiser equipment, emergency lighting, Tazers and Tazer cartridges, etc. Additionally, replacement of 3 radar units in cruisers

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

**Public Safety
05-03 COUNTY DISPATCH**

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
0503-3036 Dispatch Services	152,278	160,237	158,927	163,205	163,813	190,650	190,650	-
Total County Dispatch	152,278	160,237	158,927	163,205	163,813	190,650	190,650	-
						16.8%	16.8%	-100.0%

Change over FY 23

County Dispatch

This is the cost of Camden's share of the Knox County Dispatch services.

**County Taxes and Dispatch Fees
2022 and 2023 Budgets**

MUNICIPALITY	2022	1.5% Overlay			2023	1.5% Overlay		
	<i>Certified State Valuations 1/15/2022</i> STATE VALUATION	0.00106261 COUNTY TAX	Dispatch/PSAP Fees	Combined Tax & Fees	<i>Proposed State Valuations</i> STATE VALUATION	0.001048536 COUNTY TAX	Dispatch/PSAP Fees	Combined Tax & Fees
Appleton	\$147,300,000	\$154,449.39	\$44,014	\$193,343	\$164,050,000	\$172,012.37	\$51,416	\$223,428
Camden	\$1,478,800,000	\$1,550,575.41	\$163,205	\$1,717,410	\$1,660,500,000	\$1,741,094.44	\$190,650	\$1,931,744
Cushing	\$335,350,000	\$351,626.63	\$46,853	\$395,691	\$382,450,000	\$401,012.69	\$54,732	\$455,744
Friendship	\$278,300,000	\$291,807.64	\$35,623	\$316,675	\$313,650,000	\$328,873.39	\$41,614	\$370,487
Hope	\$235,550,000	\$246,982.71	\$52,967	\$293,618	\$266,300,000	\$279,225.20	\$61,874	\$341,099
Isle Au Haut	\$74,150,000	\$77,748.96	\$2,870	\$85,841	\$70,250,000	\$73,659.67	\$3,352	\$77,012
Matineus Isle Plantation	\$33,700,000	\$35,335.67	\$1,528	\$38,880	\$35,850,000	\$37,590.02	\$1,786	\$39,376
North Haven	\$364,750,000	\$382,453.60	\$13,008	\$380,853	\$409,300,000	\$429,165.89	\$15,195	\$444,361
Owls Head	\$415,600,000	\$435,771.67	\$46,915	\$487,656	\$460,150,000	\$482,483.96	\$54,805	\$537,289
Rockland	\$897,750,000	\$941,323.42	\$216,359	\$1,146,135	\$983,150,000	\$1,030,868.41	\$252,742	\$1,283,611
Rockport	\$1,029,250,000	\$1,079,205.93	\$113,670	\$1,210,043	\$1,212,950,000	\$1,271,822.04	\$132,785	\$1,404,607
St. George	\$918,700,000	\$963,290.25	\$80,916	\$1,026,643	\$1,078,100,000	\$1,130,426.93	\$94,523	\$1,224,950
South Thomaston	\$309,350,000	\$324,364.69	\$47,134	\$363,717	\$341,150,000	\$357,708.14	\$55,060	\$412,768
Thomaston	\$388,750,000	\$407,618.47	\$85,439	\$493,979	\$455,750,000	\$477,870.40	\$99,807	\$577,677
Union	\$277,800,000	\$291,283.37	\$74,334	\$357,133	\$324,150,000	\$339,883.03	\$86,835	\$426,718
Vinalhaven	\$534,200,000	\$560,128.06	\$40,302	\$610,912	\$573,750,000	\$601,597.67	\$47,079	\$648,677
Warren	\$372,350,000	\$390,422.47	\$151,757	\$512,308	\$425,250,000	\$445,890.04	\$177,277	\$623,167
Washington	\$174,900,000	\$183,368.99	\$49,660	\$231,116	\$191,300,000	\$200,984.98	\$58,011	\$258,596
Sub-Total	\$8,266,350,000	\$8,667,777	\$1,266,556	\$9,934,333	\$9,348,050,000	\$9,801,769	\$1,479,542	\$11,281,311
Unincorporated Territory	\$22,000,000	\$23,067.80	\$0	\$23,068	\$22,500,000	\$23,592.07	\$0	\$23,592
Lincolnville	\$0	\$0	\$10,653	\$10,653	\$0	\$0	\$12,445	\$12,445
TOTAL	\$8,288,350,000	\$8,690,845	\$1,277,209	\$9,968,054	\$9,370,550,000	\$9,825,361	\$1,491,986	\$11,317,348
		2.26%	0%			13.05%	17%	
2022 Tax Assessment	\$8,677,340		Overlay	\$130,160	2023 Tax Assessment	\$9,680,159	Overlay	\$145,202
Assessment + Overlay=	\$8,807,500		\$8,807,500		Assessment + Overlay=	\$9,825,361		\$9,825,361

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

**Public Safety
05-04 FIRE & RESCUE DEPARTMENT**

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
0504-0101 Full Time Wages	215,611	225,928	234,655	270,000	154,700	299,000	299,000	
0504-0105 Part Time Wages	12,623	6,959	31,464	45,000	9,822	48,000	48,000	
0504-0110 Overtime	23,643	21,845	31,015	30,000	16,692	30,000	30,000	
0504-0125 Call Firefighters Payroll	42,342	41,105	43,900	53,000	23,831	60,000	60,000	
0504-0126 Training Payroll	33,334	19,779	18,429	25,000	7,815	28,000	28,000	
0504-0501 FICA & Medicare	23,925	22,880	26,417	33,000	15,741	35,600	35,600	
0504-0505 ICMA/MPERS	23,777	26,913	31,263	35,900	20,804	41,400	41,400	
0504-0510 Health Insurance	68,191	95,663	92,808	99,000	55,106	108,900	108,900	
0504-1001 Software/Office Supplies	2,270	2,082	2,404	2,600	1,826	2,600	2,600	
0504-1005 Dues & Publications	532	1,125	445	800	355	800	800	
0504-1008 Equipment Supplies	18,441	10,233	12,177	12,500	-	13,000	13,000	
0504-1014 Gas/Diesel/Oil	2,889	2,716	6,040	3,500	3,079	4,500	4,500	
0504-1201 Mileage	193	415	346	500	810	1,000	1,000	
0504-1202 Training/Professional Development	2,489	7,007	11,009	7,200	1,677	7,500	7,500	
0504-1205 Uniforms/Clothing	2,351	2,400	1,985	2,000	225	2,200	2,200	
0504-1217 Respiratory Standards Program	175	195	1,674	500	330	300	300	
0504-1218 HB Vaccine	-	-	-	100	-	-	-	
0504-1219 Hose	1,100	1,045	1,275	1,500	-	1,500	1,500	
0504-1520 Communications	3,529	3,841	3,698	3,600	2,033	4,100	4,100	
0504-2005 Vehicle Repairs	8,063	19,158	10,855	12,000	9,092	30,500	30,500	
0504-2020 Equipment Repairs	2,649	2,415	2,194	5,000	2,293	7,000	7,000	
0504-3525 Small Dept Equipment	6,841	12,558	10,595	11,000	1,134	12,000	12,000	
0504-3153 Hose Testing	3,979	1,991	7,571	8,000	9,225	10,000	10,000	
Total Fire Dept	498,947	528,253	582,219	661,700	336,590	747,900	747,900	-
						13.0%	13.0%	-100.0%

Change over FY 23

0504-0101 Full Time Wages

The Department has 4 full time positions. The full-time firefighters each work an average of 42 hour weeks; therefore 2 hours are paid at the OT rate. Full-time personnel are either certified Code Enforcement Officers or licensed Emergency Medical Service providers.

0504-0105 Part Time Wages

Part-time to fill in for full-time firefighters' absences for vacation, sick leave or compensatory time usage. Boosted due to wage increase and need to maintain staff during the daytime hours.

0504-0110 Overtime

Overtime wages are for hours worked beyond regular wages (beyond the 2 hours each week for full-time staff); as well as holiday pay. By averaging of the hours, each firefighter receives 2 hours of overtime each week. Holiday pay is figured at 12 hours straight pay for the off-duty firefighter - 12 hours straight pay for the holiday if a scheduled firefighter takes the day off or 12 hours of time and a half if the scheduled firefighter works the holiday.

0504-0125 Part-Time/Call Firefighter Payroll

The part-time, on-call payroll varies depending on the volume of calls for service and the number of personnel who answer the call. This includes fire calls, meetings; setting up voting space and other duties as assigned. The increase represents the need to provide a minimum call time wage.

0504-0126 Training Payroll

The training payroll is for regularly scheduled and special training events for on-call Firefighters.

0504-0501 FICA & Medicare

Required 7.65% employer contribution to Social Security & Medicare

0504-0505 ICMA/MPERS

Retirement plans offered are either enrollment in an ICMA Deferred Compensation Plan or enrollment in the Maine Public Employees (MPERS) System. Employees enrolled in ICMA receive up to a 5% match from the Town. The Town's share of MPERS for employees enrolled in the MPERS plan for police officers and firefighters is 11.6% and for town employees is 10.2%

0504-0510 Health Insurance

Health insurance coverage is available to full time employees. Part Time Employees that work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different degrees of employer/employee participation. These plans provide different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.

0504-1001 Software & Office Supplies

Includes the Department's records of keeping and reporting web based subscription.

0504-1005 Dues & Publications

Dues payable to professional associations such as National Fire Protection Assn, Int'l Assn Fire Chiefs, Knox County Mutual Aid, ME State Federation of Firefighters and publications.

Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT

- 0504-1008 **Personal Protective Equipment**
Regular issued gear for Firefighters including; turnout gear, gloves, boots, etc.
National Fire Protection Assn (NFPA) requires replacement every 10 years.
- 0504-1014 **Gas/Diesel/Oil**
- 0504-1201 **Mileage**
Mileage reimbursement when staff uses personal vehicles for work purposes (IRS rate: As of January 1st of each year)
- 0504-1202 **Training/Professional Development**
This account is for specialty drills and trainings that enhance the basic training offered by the Fire Department.
Examples include: water rescue, confined space, extrication, etc.
Workshops/training offered by the Maine Fire Chiefs and Int'l Assn of Fire Chiefs.
Also includes training to assist the Planning & Codes Office.
This year also includes an on-line training subscription we are using.
- 0504-1205 **Uniforms/Clothing Allowance**
This funds uniforms for the 4 full time personnel and uniforms for part time firefighters
- 0504-1217 **Respiratory Standards Program**
Annual medical evaluations required for use of breathing apparatus
Mask fit tests and breathing air quality testing
Includes primary check for new members and yearly medical clearance
- 0504-1218 **HB Vaccine/Drug screening**
Estimate for new members. Includes random drug screening for full-time personnel
- 0504-1520 **Communications**
Fire Department phones (2) in Public Safety Building and VZW iPads for Engines 4 & 5
2 Department cell phones
- 0504-2005 **Vehicle Repairs**
Preventative maint, oil & filter changes.
- 0504-2020 **Equipment Repairs**
Yearly maintenance programs and repair as needed. Includes: Aerial & ground ladder tests @ \$1,500,
Annual flow testing of self-contained breathing apparatus (SCBA) \$2,000; SCBA battery replacement \$150.
General repairs of pagers and radios, SCBA, personal protective equipment
General repairs resulting from daily use of equipment or issues found during service testing
- 0504-3525 **Small Department Equipment**
Specialized equipment purchases, replacement of old pagers.
Continued upgrade/replacement of radios - mobile and portable
- 0504-3153 **Hose Testing**
All hoses tested annually per industry standards.
Annual pump service testing as required by NFPA standards.

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

**Public Safety
05-05 PUBLIC SAFETY BUILDING**

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
0505-0105 Part Time Wages	1,928	3,329	1,254	5,000	1,705	-	-	-
0505-0501 FICA & Medicare	201	240	95	385	126	-	-	-
0505-1006 Building Supplies	1,877	2,962	829	2,800	839	2,800	2,800	-
0505-1501 Electricity	8,603	7,851	9,971	9,500	5,867	10,000	10,000	-
0505-1505 Heat	8,672	6,217	7,606	9,000	3,559	7,000	7,000	-
0505-1510 Water/Sewer	3,401	3,700	3,948	3,700	2,425	3,700	3,700	-
0505-2030 Building Maintenance	6,803	16,639	13,892	10,000	6,016	10,000	10,000	-
0505-NEW Emergency Operations Center	-	-	-	-	-	500	500	-
0505-NEW Contracted Cleaning Services	-	-	-	-	-	5,000	5,000	-
0505-3016 HVAC Maintenance	2,480	2,480	3,906	6,000	3,388	6,000	6,000	-
0505-3525 Equipment Purchases	2,972	2,950	2,825	3,000	-	3,000	3,000	-
Total Public Safety Building	36,937	46,368	44,326	49,385	23,925	48,000	48,000	-
						-2.8%	-2.8%	-100.0%

Change over FY 23

0505-1006 **Building Cleaning/Custodial Services**
General building supplies and cleaning

0505-1501 **Electricity**
Electrical costs for the Public Safety Building

0505-1505 **Heat**
Fuel consumption in the Public Safety Building

0505-1510 **Water/Sewer**

0505-2030 **Building Maintenance**
Includes general upkeep and maintenance
General cleaning and preventive maintenance

0505-NEW **Emergency Operations Center**
Funding for training and supplies to support the Emergency Operations Center
(located in the basement of the Congregational Church)

0505-NEW **Contracted Cleaning Services**
Annual professional cleaning of PSB floors

0505-3016 **Contracted Services/HVAC Maint**
Annual heat/AC/mechanical maintenance agreement, and other repairs as needed
Reduced because the service contract was re-written with Siemens, Inc.

0505-3525 **Equipment purchases**
Continuous upgrade/upkeep of physical fitness equipment to be used by Fire & Police personnel to maintain wellness
and fitness required.

**Public Safety
05-06 Hydrant Assessment**

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
0506-3031 Hydrant Assessment	234,938	250,785	255,213	263,890	149,044	273,000	273,000	-
Total Hydrant Rental	234,938	250,785	255,213	263,890	149,044	273,000	273,000	-
						3.5%	3.5%	-100.0%

Change over FY 23

Note: **Hydrant Rental**

With MPUC approval, Maine Water is permitted to add a charge on customers' bills to reflect the incremental capital costs of Maine Water's infrastructure replacement program. Charge (WISC) will be reset to 3.4% on 7/1/2023.

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
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05-07 Emergency Medical Services (EMS)

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
0507-0112 First Responder Wages		7,600	4,000	27,000	1,280	66,500	66,500	
0507-NEW First Responder Training Wages	-	-	-	-	-	30,000	30,000	
0507-0501 FICA/Medicare			306	1,530	97	7,400	7,400	
0507-0505 MPers/ICMA				2,280		4,800	4,800	
0507-3525 First Responder Equipment			10,018	10,000	91,659	10,000	10,000	
0507-2805 Emergency Medical Services	122,067	122,677	123,941	175,500	9,553	175,500	175,500	
Total Emergency Medical Services	122,067	130,277	138,265	216,310	102,589	294,200	294,200	-
						36.0%	36.0%	-100.0%

Change over FY 23

0507-NEW First Responder Wages

Upon successful completion of Basic EMT training/licensing, first responders will be compensated for acting in such capacity responding to emergency calls. Includes pay for 2 people to be on-call for EMS overnight.

0504-0501 FICA & Medicare

Required 7.65% employer contribution to Social Security & Medicare

0504-0505 ICMA/MPERS

Retirement plans offered are either enrollment in an ICMA Deferred Compensation Plan or enrollment in the Maine Public Employees (MPERS) System. Employees enrolled in ICMA receive up to a 5% match from the Town. The Town's share of MPERS for employees enrolled in the MPERS plan for police officers and firefighters is 11.6% and for town employees is 10.2%

0507-NEW First Responder Equipment

Equipment and supplies necessary for first responders to provide basic life support to patients

0507-2805 Emergency Medical Services

North East Mobile Health Services provides emergency medical and transport services to the residents of Camden, Rockport, Lincolnville and Hope.

05-09 Public Safety: Emergency Operations Center

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
0509-2810 Emergency Operations Center	500	500	500	500	-	-	-	-
Total Emergency Operations Center	500	500	500	500	-	-	-	-
						-100.0%	-100.0%	-100.0%

Change over FY 23

0509-2805 Funding for training and supplies to support the Emergency Operations Center (located in the basement of the Congregational Church)

Appropriation moved to Public Safety Building

Public Safety

05-10 STREET LIGHTS

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
0510-1501 Electricity	35,848	10,478	13,195	10,000	9,964	20,000	20,000	
0510-2035 Downtown Street Lights	3,563	10,285	17,635	15,000	6,485	15,000	15,000	
0510-3022 Traffic Signal Maintenance	405	2,960	5,467	3,000	-	3,000	3,000	
Total Street Lights	39,816	23,723	36,297	28,000	16,449	38,000	38,000	-
						35.7%	35.7%	-100.0%

Change over FY 23

0510-1501 Electricity

Cost of electrical service of street lights. Anticipated cost savings with switching to municipally owned LED lights.

0510-2035 Downtown Street Lights

Repairs and maintenance to street lights, outlets and light bulb replacements.

0510-3022 Traffic Signal Maintenance

Includes quarterly scheduled maintenance and other maintenance as needed

**Town of Camden, Maine
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**Public Works
10-01 PUBLIC WORKS DEPARTMENT**

Account		FY 20	FY 21	FY 22	FY 23	FY 23	FY 24	FY 24	FY 24
		Actuals	Actuals	Actuals	Budget	YTD	Dept	Town	Budget
							Head	Manager	Comm
1001-0101	Full Time Wages	532,074	565,789	582,021	624,300	355,426	694,400	694,400	
1001-0105	Part Time Wages	1	-	-	11,000	-	-	-	
1001-0110	Overtime	23,447	25,595	29,888	32,000	18,307	32,000	32,000	
1001-0501	FICA & Medicare	41,024	44,232	45,707	51,300	27,917	55,800	55,800	
1001-0505	ICMA/MPERS	52,972	55,533	60,334	67,000	36,081	74,100	74,100	
1001-0510	Health Insurance	256,348	234,302	197,648	236,000	109,490	244,900	244,900	
1001-0517	Travel Stipend	2,000	2,400	2,400	2,400	1,400	2,400	2,400	
1001-1001	Office Supplies	589	626	83	500	216	500	500	
1001-1006	Supplies (Cleaning & Bldg)	1,354	390	580	1,000	42	1,200	1,200	
1001-1009	Bldg Hardware Supplies	906	1,882	1,880	2,000	549	2,000	2,000	
1001-1010	Signs	2,960	5,565	6,376	4,500	964	4,500	4,500	
1001-1013	Safety Equipment	2,774	3,282	3,686	3,500	3,336	3,500	3,500	
1001-1014	Gas/Diesel/Oil	25,827	23,918	39,987	31,000	18,642	39,000	39,000	
1001-1016	Downtown Signs	-	-	-	-	-	-	-	
1001-1202	Professional Development	-	24	1,223	1,000	25	1,000	1,000	
1001-1205	Uniforms/Clothing Allowance	3,125	3,125	4,504	3,000	2,781	4,000	4,000	
1001-1220	Traffic Control Devices	757	508	866	2,000	-	2,000	2,000	
1001-1221	Winter Salt & Sand	69,965	67,382	83,325	80,000	52,723	132,000	132,000	
1001-1501	Electricity	4,405	3,727	4,366	4,000	1,988	6,000	6,000	
1001-1505	Heat	5,438	3,128	4,598	4,500	1,864	5,000	5,000	
1001-1510	Water/Sewer	1,199	1,161	1,188	1,200	520	1,200	1,200	
1001-1520	Communications	2,434	2,497	2,579	1,800	1,344	2,500	2,500	
1001-2025	Radios	798	221	500	500	-	500	500	
1001-2030	Building Maintenance	10,354	10,503	7,169	7,000	6,117	7,000	7,000	
1001-2036	Fuel Depot Maintenance	490	385	1,200	1,000	1,543	-	-	
1001-2037	Fleet Maintenance	43,313	40,556	54,453	40,000	36,309	45,000	45,000	
1001-2038	Plow Maintenance	7,088	9,285	9,593	10,000	2,310	10,000	10,000	
1001-3021	Drug Testing	904	370	755	1,000	440	1,000	1,000	
1001-3525	Small Dept Equipment	3,307	2,883	2,218	3,744	1,020	7,000	7,000	
Total Public Works		1,095,853	1,109,269	1,149,127	1,227,244	681,354	1,378,500	1,378,500	-
							12.3%	12.3%	-100.0%

Change over FY 23

1001-0101 **Full Time Wages**
PW Director and 10 full-time employees

1001-0105 **Part Time Wages**
Snow removal, downtown street/sidewalk maintenance, trash pick-up, summer/winter coverage

1001-0110 **Overtime**
Cost of responding to storms, winter maintenance, etc. Estimate based on historical trends

1001-0501 **FICA & Medicare**
Required 7.65% employer contribution to Social Security & Medicare

1001-0505 **ICMA/MPERS**
Retirement plans offered are either enrollment in an ICMA Deferred Compensation Plan or enrollment in the Maine Public Employees (MPERS) System. Employees enrolled in ICMA receive up to a 5% match from the Town. The Town's share of MPERS for employees enrolled in the MPERS plan for police officers and firefighters is 11.6% and for town employees is 10.2%

1001-0510 **Health Insurance**
Health insurance coverage is available to full time employees. Part Time Employees that work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different degrees of employer/employee participation. These plans provide different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.

1001-0517 **Travel Stipend**
Monthly travel stipend for Public Works Director

1001-1001 **Office Supplies**
Printer Ink, staples, notebooks, binders, folders, pens and other general office supplies

1001-1006 **Supplies (Cleaning & Building)**
Paper products, cleaning supplies

1001-1009 **Building Hardware Supplies**
Rakes, shovels, brooms, batteries, flashlights, tools

1001-1010 **Signs**
Replacement of stolen/damaged street and traffic signs, installing new signs and posts

**Town of Camden, Maine
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- 1001-1013 **Safety Equipment**
Hard hats, gloves, eye & hearing protection, first aid kits, crane inspections, fire extinguisher inspections and replacements, fall protection, & chain saw protection & steel toe work boots, reflective rain jackets and rain pants. This line has a small increase of \$300 for increases costs of inspections.
- 1001-1014 **Gas/Diesel/Oil**
Fuel for trucks and equipment
Estimate based on 4,500 gals diesel and 5,500 gals gasoline
Includes 4,000 for motor/hydraulic oil
- 1001-1202 **Professional Development**
Periodic training for Public Works staff
- 1001-1205 **Uniforms/Clothing Allow**
Stipend for clothing \$250 for 8 employees= \$2000 and \$1600 per year for 2 mechanic's uniforms, plus 2 'CPW' T-shirts and a ball cap
- 1001-1220 **Traffic Control Devices**
Work area signs, Cross Walk signs, traffic cones & barricades,
- 1001-1221 **Winter Salt & Sand**
PW plows, sand/salts approximately 58 miles of Town & State roads and 12 miles of sidewalks
1,300 tons salt (average); 1,500 cy sand (average); Magnesium flakes (sidewalks)
- 1001-1501 **Electricity**
Electricity for the Public Works facility and estimated 49% increase has been approved and anticipated
- 1001-1505 **Heat**
Heating fuel for Public Works facility
- 1001-1510 **Water/Sewer**
Utility costs for the Public Works facility
- 1001-1520 **Communications**
Telephone and cell phones
- 1001-2025 **Radios**
Radio repair
- 1001-2030 **Buildings Maintenance**
Includes: Maintenance of buildings, plumbing/electrical repair
Fire extinguisher hydro test replace/refill
Boiler maintenance & repairs. This was over last budget due to the sewer pump failing and heater in the mechanic bay needing to be repaired.
- 1001-2037 **Fleet Maintenance**
Tires/brakes and all repair parts, welding supplies
- 1001-2038 **Plow Maintenance**
Cost of cutting edges, steel, bolts, bed chains
- 1001-3021 **Drug Testing**
Random drug/alcohol testing, pre-employment testing
Annual hearing tests
- 1001-3525 **Small Department Equipment**
(3) 300 gallon double walled waste oil tank to replace the non compliant carbon plastic tanks that are not compliant (3) x \$2,000 + \$1,000 for miscellaneous construction equipment

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

**Public Works
10-02 STREETS, HIGHWAYS, BRIDGES, SIDEWALKS**

Account		FY 20	FY 21	FY 22	FY 23	FY 23	FY 24	FY 24	FY 24
		Actuals	Actuals	Actuals	Budget	YTD	Dept Head	Town Manager	Budget Comm
1002-2040	Street Maintenance	39,010	26,566	61,792	45,000	18,121	65,000	65,000	
1002-2041	Sidewalks	1,640	7,969	40,000	40,000	8,737	20,000	20,000	
1002-2042	Storm Sewers	33,284	36,647	11,696	60,553	12,392	61,000	61,000	
1002-2043	Trash Disposal	12,469	11,228	12,359	13,000	6,712	18,500	18,500	
1002-2049	Rental Equipment	28,550	30,435	35,443	25,000	5,385	25,000	25,000	
1002-2054	Culverts & Basins	4,366	3,501	5,507	8,000	2,166	6,000	6,000	
1002-3017	Engineering	8,876	3,832	2,245	5,000	2,348	5,000	5,000	
1002-3023	Street Paving	218,906	435,178	241,892	270,000	120,348	370,000	370,000	
Total Streets & Sidewalks		347,101	555,356	410,934	466,553	176,209	570,500	570,500	-
							22.3%	22.3%	-100.0%

Change over FY 23

1002-2040 Street Maintenance

The Town maintains 40 miles of roadways. This account funds:
 Road repairs & cold patch \$2,200
 Paint striping contractor/crosswalks \$48,580 + \$3,744.80 for edge lines = \$52,325
 Erosion control \$2,250
 Gravel, stone, riprap and loam (aprox 350 cu yds @ 23.50/cu yd = \$8,225

1002-2041 Sidewalks

The Town has 12 miles of sidewalk to maintain
 This account funds sidewalk repairs & overlays according to condition assessment

1002-2042 Storm Sewers

Miscellaneous repairs, replace driveway & cross culverts, catch basin
 repair & replacement frames. This also now included cleaning 718 catch basins and some lines.

1002-2054 Culverts & Basins

Replacement of driveway and cross culverts and catch basins, frames/covers
 Estimate based on the number that need to be replaced on lower Lower Park St

1002-2043 Trash Disposal

Trash pickup for downtown, all parks, Public Safety, Town Offices
 and roadside dumping. Trash baqs, trash container maintenance (increase due to tipping fee increase and can liner increases)

1002-2049 Rental Equipment examples:

Wheel loader rental (winter)
 Truck rental for hauling snow

1002-3017 Engineering

Professional services as needed for sidewalks, drainage projects, roads, bridges & SPCC Plan

1002-3023 Street Paving

Overlays and grinding, crack sealing, repairs according to condition/need assessment

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
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**Public Works
10-04 PARKING LOTS**

Account		FY 20	FY 21	FY 22	FY 23	FY 23	FY 24	FY 24	FY 24
		Actuals	Actuals	Actuals	Budget	YTD	Dept Head	Town Manager	Budget Comm
1004-1225	Parking Lot Lease	67,933	65,149	64,431	68,000	64,452	68,000	-	
1004-2070	Parking Lot Maintenance	4,305	8,575	8,131	4,000	-	2,000	10,000	
Total Parking		72,238	73,724	72,562	72,000	64,452	70,000	10,000	-
							-2.8%	-86.1%	-100.0%

Change over FY 23

1004-1225 Parking Lot Lease

Winter maintenance of leased parking spaces at the Church of Christ Scientist Church on Central St. and the Knox Mill Lease/Purchase of Knowlton Street and Knox Mill Parking Lots - To be off-set with Downtown TIF revenue

1004-2070 Parking Lot Maintenance

Funds repairs, landscaping, striping and maintenance at Town parking lots

10-05 TREE PROGRAM

Account		FY 20	FY 21	FY 22	FY 23	FY 23	FY 24	FY 24	FY 24
		Actuals	Actuals	Actuals	Budget	YTD	Dept Head	Town Manager	Budget Comm
1005-3033	Tree Maintenance	25,515	51,303	38,345	39,000	18,151	39,000	39,000	
1005-3034	Shade Tree Planting	2,000	912	2,962	14,000	842	14,000	14,000	
Total Tree Program		27,515	52,215	41,307	53,000	18,993	53,000	53,000	-
							0.0%	0.0%	-100.0%

Change over FY 23

1005-3033 Tree Maintenance

Tree cabling, pruning and removal of dead and potentially dangerous trees

1005-3034 Shade Tree Planting

The Town has historically funded a portion of the cost for residents to plant new or replacement shade trees. (This is a program that began with Camden Garden Club 54 years ago, 1/3 Garden Club, 1/3 town, 1/3 resident cost sharing)

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
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**Leisure Services
20-01 COMMUNITY SERVICES**

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
2001-2840 American Legion (Memorial Day)	2,500	2,500	2,500	3,000	3,000	3,000	3,000	3,000
2001-2846 Camden Garden Club	3,000	3,000	3,000	4,000	4,000	5,000	4,000	
2001-2841 Camden-Rockport Historical	4,000	4,000	4,000	4,000	4,000	8,000	4,000	
2001-2843 Merryspring, Inc.	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
2001-2844 PenBay YMCA Teen Center	14,500	14,500	-	-	-	-	-	
2001-NEW Megunticook Watershed Associatio	-	-	-	6,500	6,500	6,500	6,500	
Total Community Services	25,000	25,000	10,500	18,500	18,500	23,500	18,500	-
						27.0%	0.0%	-100.0%

The requests are presented as submitted

Change over FY 23

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
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**Leisure Services
20- 02 Camden Public Library**

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
2002-2801 Camden Public Library	478,000	493,000	493,000	523,000	305,083	550,000	550,000	
Total Camden Public Library	478,000	493,000	493,000	523,000	305,083	550,000	550,000	-
						5.2%	5.2%	-100.0%

Change over FY 23

Annual funding in support of the Camden Public Library

**Camden Library Budget
FY 24**

Camden Public Library Budget - July 2023-June 2024				FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
				July 2018 - June 2019	July 2019 - June 2020	July 2020 - June 2021	July 2021 - June 2022	current year	Proposed
Development Income / Special Funds									
4002 Donations /Business Support/Unrestricted Grants				136,730	184,819	185,960	243,010	185,000	190,000
4004 Stock the Stacks				5,141	4,171	3,257	5,444	5,000	5,000
Camden on Canvas								25,000	50,000
Branta Grant for Facility, Collection, and Technology				12,614					
Campaign for the Future Income				75,000	72,162	56,250	68,750	75,000	75,000
TOTAL DEVELOPMENT INCOME / SPECIAL FUNDS				229,485	261,152	245,467	317,204	290,000	320,000
Program and Event Income									
4020 Event Revenue				5,814	4,476	2,365	2,597	3,000	5,000
4022F Harbor Arts & Books Revenue (Fall show)				15,462	12,275	-	0	12,000	10,000
4022S Harbor Arts & Books Revenue (Summer show)				23,075	22,963	-	0	23,000	18,000
4030 Meeting Room Rental Fees				3,555	1,160	-	0	0	1,000
TOTAL PROGRAM AND EVENT INCOME				47,906	40,874	2,365	2,597	38,000	34,000
REGULAR INCOME									
4260 · Book Sales				36,147	30,270	21,470	46,076	32,000	37,000
4265 History of Camden book sales				2,440	889	680	1,120	1,000	1,000
4320 Fines Collected				4,711	3,481	27	0	0	-
4325 Library Card Fees				18,448	15,399	13,122	12,640	18,000	14,000
4340 History Center Income				296	117	218	905	250	250
4350 Art Work Sales - Net Profit				423	3,034	304	1,852	3,000	1,000
4420 · Misc. Income-Other				211	-	1,877	2,735	200	200
4490 · Photo Copier Income				5,102	3,342	1,163	1,801	1,500	2,500
4580 Miscellaneous Sales				42	43	65	19	75	75
4620 · Town of Camden				458,000	478,000	493,000	493,000	523,000	555,000
TOTAL REGULAR INCOME				525,820	534,575	531,926	560,148	579,025	611,025
OTHER INCOME (Trusts, etc.)									
5140 Interest Income				122	668	1,407	1,574	1,400	1,400
5150 · CPL Maintenance Fund				29,448	30,144	31,576	32,444	32,978	34,020
5160 · Curtis Trust				17,640	18,016	18,780	19,244	19,519	20,124
5170 · Centennial Fund				40,940	41,845	42,430	49,515	56,500	53,800
5180 · Westerfield Trust				5,275	4,613	7,425	8,850	7,500	8,500
5190 · Wyatt Trust				13,044	14,590	14,120	13,323	14,000	13,000
5196 · History Center Fund				20,000	20,000	10,000	15,025	10,000	-
5215 · Winterfest Income				2,995	2,553	-	2,428	2,500	2,500
5240 · Amphitheatre Rental				19,500	15,500	10,100	20,200	31,000	32,700
TOTAL OTHER INCOME				148,964	147,929	135,838	162,603	175,397	166,044
Total Income				952,175	984,530	915,596	1,042,552	1,082,422	1,131,069
OPERATING EXPENSES									
6010 · Advertising, PR				-	-	-	0	500	500
6060 · Book Sale Expenses				3,689	3,826		923	2,000	3,500
6070 · Children's Room Expenses				3,952	1,988	357	636	2,000	2,000
6085 Computers				21,356	17,251	21,004	17,350	21,000	21,000
6095 · Conference/Membership/Staff Dev				2,161	1,686	1,588	1,023	2,500	2,500
6115 Director's and Officers Liability				1,879	2,287	2,298	2,298	2,300	2,300
6120 Liability Insurance - Other				8,891	9,337	10,671	11,121	10,700	11,500
6125 Workers Comp				1,419	1,449	1,238	1,395	1,700	1,500
6130 Other - Bond				598	138	159	137	650	200
6140 · Minerva Expenses				4,000	4,000	4,000	4,000	4,000	4,400
6150 Merchant/CC Fees				1,791	2,291	1,679	2,147	2,400	2,400
6160 Miscellaneous Expenses				595	372	480	726	1,000	1,000
6190 · Office Supplies				11,262	8,657	13,189	13,431	15,000	15,000
6255 · Photo Copier Expense				8,133	7,547	6,449	6,423	7,500	7,500
6265 · Postage and Shipping				2,992	2,007	2,060	1,873	2,200	2,200
6275 Bookkeeping/Accounting				16,177	17,883	14,527	14,852	16,800	16,800
6280 Financial Audit/Review				9,403	5,700	5,900	5,900	11,000	6,000
6285 Human Resources Consultant				4,527	2,450	4,306	3,375	3,000	3,000

**Camden Library Budget
FY 24**

Camden Public Library Budget - July 2023-June 2024							FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
							July 2018 - June 2019	July 2019 - June 2020	July 2020 - June 2021	July 2021 - June 2022	current year	Proposed
TOTAL OPERATION EXPENSES							102,825	88,869	89,905	87,610	106,250	103,300
BOOKS/AV/MAGAZINES/NEWSPAPERS												
6401 Books/AV							62,658	63,453	62,630	71,160	65,000	65,000
6405 Newspapers/Magazines							4,275	4,298	2,909	3,339	4,000	4,000
6410 Lost Book Income							(1,753)	(1,462)	(1,872)	-1,315	-1,800	(1,800)
TOTAL BOOKS/AV/MAGAZINES/NEWSPAPERS							65,180	66,289	63,667	73,184	67,200	67,200
BUILDING NEEDS												
6455 · Maintenance							26,225	61,390	43,822	26,842	27,000	27,000
Siemens project payment to Town										13,250	13,000	13,250
6457 · Facility Reserve (Bd Designated)							5,000		10,000	10,000	0	
6460 Janitorial Services							21,600	19,800	21,600	21,600	21,600	21,600
6505 · Electric							19,866	16,370	13,881	18,672	22,000	24,000
6510 · HVAC							3,210	1,542	6,239	586	9,500	9,500
6515 · Heat - Fuel - unknown cost per gallon as yet							14,043	10,604	10,415	14,933	15,000	17,000
6520 · Telephone							3,327	3,953	4,956	5,468	5,700	5,700
6525 Security System Maint and Monitoring							960	1,092	960	987	1,100	1,100
6540 Sewer							1,235	917	293	517	1,500	1,500
6545 Water							882	684	421	523	1,000	1,000
6550 Water Fire Protection							1,125	1,104	1,078	1,194	1,200	1,200
TOTAL BUILDING NEEDS							97,473	117,456	113,665	114,572	118,600	122,850
DEVELOPMENT & PROGRAM												
6600 · Annual Fund Drive/Fund Raising Events Exp							2,969	2,710	1,457	2,101	2,000	2,500
6650 Millay Society Expenses							4,326	411	1,454	0	1,500	1,500
6655 Bench Expenses							1,225	3,417	256	0	0	-
6660 Program Expenses							10,500	8,396	2,632	3,368	5,000	10,000
6665 Maker Faire Expenses							3,050	-	-	0	0	-
6662 Harbor Arts & Books Exps. (Fall)							4,197	3,963	910	1,459	4,200	3,000
Harbor Arts & Books Exps. (Summer)							4,784	5,487	-	0	5,500	5,000
TOTAL DEVELOPMENT & PROGRAM							31,051	24,384	6,709	6,928	18,200	22,000
PAYROLL & BENEFITS												
6700 · Library Staff							498,484	501,882	464,497	552,225	570,956	604,565
PTO reserve offset/Unemployment Compensation							(6,022)					
Less: Staff fee-Campaign							(16,800)					
6719 · Payroll Tax Expense							37,188	37,451	35,065	41,275	43,512	46,000
6735 Health Insurance Premiums							60,620	54,752	51,820	58,438	63,000	70,000
6738 Deductible Reserve/sick leave payout							2,400	2,400	7,400	7,400	2,400	1,200
6740 Health Ins-Administration							1,496	1,572	1,465	1,410	2,000	2,000
6745 · Life Insurance							1,940	1,835	1,671	1,939	2,000	2,000
6750 · Retirement Plan							22,075	21,362	21,835	26,798	27,000	27,000
TOTAL PAYROLL & BENEFITS							601,381	621,254	583,753	689,485	710,868	752,765
HARBOR PK & AMPHITHEATER EXPS												
6805 · Mowing, etc.-P&R Dept.							6,500	6,500	6,500	6,500	6,500	6,500
6810 · Parks Maintenance							8,468	24,570	12,270	23,588	18,000	20,000
6815 · Library Gardens							4,866	6,279	4,702	3,633	5,000	5,000
6820 · Electricity/Water-Grounds							701	-	204	0	750	-
6830 · Events Expense							2,342	1,781	1,175	3,087	2,800	3,200
6833 Winterfest expenses							1,840	513	569	973	1,850	1,850
6840 · Directorship-HP&A							25,440	25,440	23,320	25,440	26,204	26,204
6870 · Other Expenses-HP&A										0	200	200
TOTAL HARBOR PK & AMPHITHEATER EXPS.							50,157	65,083	48,740	63,221	61,304	62,954
TOTAL EXPENSES							948,067	983,335	906,439	\$ 1,035,000	1,082,422	1,131,069
GRAND TOTAL							\$4,108	\$1,195	\$9,157	\$7,552	\$0	\$-

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

**Culture and Recreation
20-03 HARBOR**

Account		FY 20	FY 21	FY 22	FY 23	FY 23	FY 24	FY 24	FY 24
		Actuals	Actuals	Actuals	Budget	YTD	Dept Head	Town Manager	Budget Comm
2003-0101	Full Time Wages	62,849	62,964	62,132	76,900	44,076	85,600	85,600	
2003-0105	Part Time Wages	8,937	12,351	14,520	12,000	15,420	25,700	25,700	
2003-0110	Overtime	-	-	-	2,000	-	1,000	1,000	
2003-0130	Harbor Clerk	20,912	21,924	22,074	24,900	11,945	27,100	27,100	
2003-0137	Pump-Out Boat Operations	27,243	22,926	28,232	31,300	11,534	32,000	32,000	
2003-NEW	Public Landing Restrooms	-	-	-	-	-	37,200	37,200	
2003-0501	FICA & Medicare	8,681	8,591	9,182	10,900	6,437	16,300	16,300	
2003-0505	ICMA/MPERS	8,393	8,661	9,346	13,300	5,768	12,900	12,900	
2003-0510	Health Insurance	28,266	28,613	31,040	37,700	15,802	37,000	37,000	
2003-1001	Office Supplies	-	262	119	600	389	600	600	
2003-1004	Advertisement & Recruiting	702	500	-	700	467	1,000	1,000	
2003-1014	Gas/Diesel/Oil	187	-	152	600	539	800	800	
2003-1202	Professional Development	211	220	1,012	1,600	-	1,800	1,800	
2003-1205	Uniforms/Clothing	546	977	521	900	745	1,200	1,200	
2003-1206	Submerged Lands Lease	7,722	12,542	11,757	12,500	11,707	12,500	12,500	
2003-1501	Electricity	1,754	2,803	2,314	3,000	1,959	3,000	3,000	
2003-1510	Water/Sewer	940	954	875	950	644	1,000	1,000	
2003-1520	Communications	1,867	1,326	1,509	1,900	683	1,800	1,800	
2003-2001	General Maintenance	8,333	10,586	9,977	11,000	1,009	11,000	11,000	
2003-2020	Equipment Maintenance	9,134	21,880	16,351	15,400	4,742	15,400	15,400	
2003-2025	Radios	-	-	-	200	-	200	200	
2003-2045	Curtis Island Lighthouse	750	-	-	500	-	500	500	
2003-NEW	Public Lndng Restrooms Maint	-	-	-	-	-	8,500	8,500	
2003-2507	Boat Insurance	3,957	4,148	4,562	4,200	4,691	4,800	4,800	
2003-3043	Trash Removal	-	-	-	2,000	-	-	-	
2003-3520	Harbor Management Software	1,372	1,868	1,375	2,000	-	5,000	5,000	
Total Harbor & Landing		202,756	224,096	227,050	267,050	138,557	343,900	343,900	-
							28.8%	28.8%	-100.0%

Change over FY 23

2003-0101 Full Time Wages

Harbormaster salary for summer season and winter position at the Camden Snow Bowl.

2003-0105 Part Time Wages

Deputy Harbormaster generally for 17 weeks @ 20 hrs/week during summer season
 Jr Deputy Harbormaster for 16 weeks @ 16 hours/week during peak season
 Harbormaster office receptionist for 8 weeks @ 20 hours/week during peak season & 9 weeks @ 12 hours/week

2003-0130 Harbor Clerk

This funds administrative/accounting support provided by Town Office staff.

2003-0137 Pump-out Boat Personnel

Operator salary (40 hrs/wk x 10 hrs/wk OT)

2003-0501 FICA & Medicare

Required 7.65% employer contribution to Social Security & Medicare

2003-0505 ICMA/MPERS

Retirement plans offered are either enrollment in an ICMA Deferred Compensation Plan or enrollment in the Maine Public Employees (MPERS) System. Employees enrolled in ICMA receive up to a 5% match from the Town. The Town's share of MPERS for employees enrolled in the MPERS plan for police officers and firefighters is 11.6% and for town employees is 10.2%

2003-0510 Health Insurance

Health insurance coverage is available to full time employees. Part Time Employees that work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different degrees of employer/employee participation. These plans provide different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.

2003-1001 Office Supplies

General office and department supplies

2003-1004 Advertisement & Recruitment

Any advertising to the public; ex: Dining removal dates

2003-1014 Gas/Diesel/Oil

All fuel for the "Welcome", Boston Whaler and the Alcar 21

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
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- 2003-1202 **Professional Development**
Maine Harbormaster's Association classes, Homeland Security training, etc.
- 2003-1205 **Uniforms/Clothing**
Harbormaster and Deputy Harbormaster's uniforms
- 2003-1206 **Submerged Lands Lease**
Newly assessed annual fee for submerged lands lease with the State.
- 2003-1501 **Electricity**
Electricity to run office, transient dockage shore power and fishermen.
Increase in electricity due to transient use is offset with increased dockage fees.
Also pays for hot dog stand electricity. (Hot dog stand pays annual fee of \$2,200 to offset cost)
- 2003-1510 **Water/Sewer**
Water for three dock systems: Daysailer, public/windjammer and fishermen
- 2003-1520 **Communications**
Office phone and cell phone
- 2003-2001 **General maintenance & repairs**
Cleaning supplies, screws, nonskid tape for ramp treads, pot wharf, shackles, chains, PT lumber for wharf, etc.
- 2003-2020 **Equipment Maintenance**
Boat hooks, bilge pumps, PFD's, electrical equipment, running lights, etc.
- 2003-2025 **Radios**
VHF radios for office and vessels and replacement batteries
- 2003-2045 **Curtis Island Lighthouse**
Funding for maintenance and repairs, and reserve fund for future capital improvements
- 2003-2046 **Pump-Out Boat Operations**
Fuel, miscellaneous supplies and winter maintenance
pump out boat insurance
90% total of cost of pumpout boat is reimbursed by the State and is shown as a general
Dock based pump out facility
- 2003-2507 **Boat Insurance**
Insurance for the "Welcome", Boston Whaler and the Alcar 21
- 2003-3043 **Trash Removal**
Seasonal dumpster at Public Landing for non-commercial trash
- 2003-3520 **Harbor Management Software**
Outer harbor mooring mapping and data, and communications with mainframe computer hub

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

**Culture and Recreation
20-04 RECREATION**

Account		FY 20	FY 21	FY 22	FY 23	FY 23	FY 24	FY 24	FY 24
		Actuals	Actuals	Actuals	Budget	YTD	Dept Head	Town Manager	Budget Comm
2004-0101	Full Time Wages	60,287	62,891	67,541	70,000	45,506	77,000	77,000	
2004-0135	Program Wages	13,832	9,725	6,865	15,000	10,495	15,000	15,000	
2004-0501	FICA & Medicare	5,504	5,095	5,668	6,500	4,269	7,100	7,100	
2004-0505	ICMA/MPERS	5,961	6,281	6,769	7,200	4,642	7,900	7,900	
2004-0510	Health Insurance	17,319	17,662	19,103	22,600	14,656	23,000	23,000	
2004-1001	Office Supplies	623	1,261	1,170	1,200	1,173	1,500	1,500	
2004-1013	Safety Equipment	-	-	118	300	-	100	100	
2004-1201	Mileage	209	226	398	400	221	400	400	
2004-1227	Program Expenses	3,507	4,902	5,064	4,500	2,111	4,500	4,500	
2004-1228	Water Quality Monitoring	205	205	245	300	165	300	300	
2004-1229	Lodge Expenses	66	379	832	1,000	84	1,000	1,000	
2004-1501	Electricity	2,767	2,496	4,279	3,500	2,266	3,500	3,500	
2004-1505	Heat	1,181	346	-	800	-	-	-	
2004-1520	Communications	3,031	2,552	2,915	2,400	2,338	3,000	3,000	
2004-2015	Grounds Maintenance	4,587	114	9,670	4,500	105	4,000	4,000	
2004-2030	Building Maintenance	1,513	2,339	4,766	3,000	433	3,000	3,000	
2004-2802	Lake Steward	5,500	11,300	6,100	-	-	-	-	
2004-3012	Organization Dues	175	175	-	200	220	200	200	
2004-3035	Security Services	442	246	381	252	129	750	750	
2004-3038	Summer Program contract	31,046	11,000	10,810	24,000	15,725	16,500	16,500	
Total Recreation		157,755	139,195	152,694	167,652	104,538	168,750	168,750	-
							0.7%	0.7%	-100.0%

Change over FY 23

2004-0101 Full Time Wages

Funds 26 weeks each of two full time employees.
1 Director, 1 Admin Asst.

2004-0135 Program Wages

Bus driver wages for summer recreation program, reimbursed by YMCA

2004-0501 FICA & Medicare

Required 7.65% employer contribution to Social Security & Medicare

2004-0505 ICMA/MPERS

Retirement plans offered are either enrollment in an ICMA Deferred Compensation Plan or enrollment in the Maine Public Employees (MPERS) System. Employees enrolled in ICMA receive up to a 5% match from the Town. The Town's share of MPERS for employees enrolled in the MPERS plan for police officers and firefighters is 11.6% and for town employees is 10.2%

2004-0510 Health Insurance

Health insurance coverage is available to full time employees. Part Time Employees that work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different degrees of employer/employee participation. These plans provide different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.

2004-1001 Office Supplies

General office supplies

2004-1013 Safety Equipment

First Aid kit resupply; ergonomic office equipment.

2004-1201 Mileage

Mileage reimbursement when staff uses personal vehicles for work purposes

2004-1227 Program Expenses

Includes mountain bike events, running races, scuttle (obstacle race), summer rec. supplies and park brochures

2004-1228 Water Quality Monitoring

Quarterly lodge water testing and registration

2004-1229 Lodge Expenses

Cleaning & bathroom supplies

2004-1501 Electricity

Lodge expense April - October.

2004-1520 Communications

Telephone expense, cell phones April - October

2004-2015 Grounds Maintenance

Ball field maintenance contract & misc facility grounds maintenance, including mountain bike trail maintenance and bridges

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
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- 2004-2030 **Building Maintenance**
Routine building maintenance

- 2004-2802 **Inner Harbor Master/Lake Warden**
This request has now been moved to Provider Agencies

- 2004-3012 **Organization Dues**
Maine Recreation and Parks Association, NE P&R Assn. Mountain Bike Association

- 2004-3035 **Security Services**
1/2 Lodge alarm monitoring and maintenance, ie: security cameras and lock changes.

- 2004-3038 **Summer Program Contract**
Contract with YMCA to operate Summer Youth Recreation Program

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

**Culture and Recreation
20-05 PARKS**

Account		FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
2005-0101	Full Time Wages	100,486	108,096	139,813	169,800	93,225	209,700	209,700	
2005-0105	Part Time Wages	9,674	21,255	11,105	15,000	13,560	10,000	10,000	
2005-0138	Public Landing Restroom Wages	19,525	21,678	32,089	23,700	29,783	-	-	
2005-0501	FICA & Medicare	9,914	11,469	13,739	17,700	10,191	19,300	19,300	
2005-0505	ICMA/MPERS	9,552	7,867	12,823	19,800	7,149	24,100	24,100	
2005-0510	Health Insurance	30,460	30,586	50,446	58,500	19,329	51,300	51,300	
2005-1010	Signs	385	490	3,451	2,000	6,990	2,000	2,000	
2005-1013	Safety Equipment	300	1,111	102	100	-	500	500	
2005-1014	Gas/Diesel/Oil	4,156	4,114	8,162	5,000	5,017	6,000	6,000	
2005-1205	Uniforms/Clothing Allow	1,974	2,241	2,354	2,400	1,800	2,250	2,250	
2005-1273	Maintenance Shop-Tools/Supplies	794	986	937	1,000	-	1,000	1,000	
2005-1501	Electricity	1,982	2,667	3,004	3,000	3,722	4,000	4,000	
2005-1505	Heat	418	365	1,769	500	1,317	700	700	
2005-1510	Water/Sewer	4,613	2,455	2,068	3,000	1,806	2,500	2,500	
2005-2015	Grounds Maintenance	16,381	8,404	9,126	8,000	3,455	5,000	5,000	
2005-2020	Equipment Maintenance	5,930	17,793	22,835	10,000	5,442	20,000	20,000	
2005-2030	Building Maintenance	625	3,012	8,033	5,000	8,315	5,000	5,000	
2005-2044	Rockport Tax	307	303	307	310	239	300	300	
2005-2047	Public Landing Restrooms Maint	3,897	9,752	9,291	7,000	6,373	-	-	
2005-3032	Trash Removal	8,536	5,415	5,671	3,500	4,385	5,000	5,000	
2005-3189	Porta Potty Rentals	-	5,385	9,143	7,500	8,050	9,000	9,000	
2005-2033	Skate Park Maintenance	-	-	4,000	4,000	-	4,000	4,000	
2005-3525	Small Dept Equipment	-	616	26	500	-	500	500	
Total Parks		229,909	266,060	350,294	367,310	230,148	382,150	382,150	-
							4.0%	4.0%	-100.0%

Change over FY 23

2005-0101 Full Time Wages

Wages for employees full-time employees 30 weeks per year.

2005-0105 Part Time Wages

Seasonal employees

2005-0138 Public Landing Restroom-Budget Relocated to Harbor Dept.

60% of one full-time wage (plus part-time coverage in -0105).

2005-0501 FICA & Medicare

Required 7.65% employer contribution to Social Security & Medicare

2005-0505 ICMA/MPERS

Retirement plans offered are either enrollment in an ICMA Deferred Compensation Plan or enrollment in the Maine Public Employees (MPERS) System. Employees enrolled in ICMA receive up to a 5% match from the Town. The Town's share of MPERS for employees enrolled in the MPERS plan for police officers and firefighters is 11.6% and for town employees is 10.2%

2005-0510 Health Insurance

Health insurance coverage is available to full time employees. Part Time Employees that work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different degrees of employer/employee participation. These plans provide different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.

2005-1010 Signs

Trail kiosk, maps, trail signs, various park signs

2005-1013 Safety Equipment

Steel toed boots and other PPE, safety inspection recommendations.

2005-1014 Gas/Diesel/Oil

Trucks, tractor, ATV's, mowers, chain saws

2005-1205 Uniforms/Clothing Allowance

\$250 for FT staff; \$125 for summer seasonal staff.

2005-1273 Maintenance Shop

Misc tools and supplies

2005-1501 Electricity

April - Oct Public Landing, Laite Beach & Maintenance Shop
Cost for November - March is in the Snow Bowl budget.

2005-1505 Heat

April - October Maintenance Shop

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
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- 2005-1510 **Water/Sewer**
Village Green, Public Landing restrooms, Laite Beach
- 2005-2015 **Grounds Maintenance**
Misc. grounds maintenance to parks, open spaces and boat launches.
- 2005-2020 **Equipment Maintenance**
Small equipment repairs and maintenance & rental.
- 2005-2030 **Building Maintenance**
Misc. maintenance for park buildings, Chamber Building, Laite Beach, Barretts Cove
- 2005-2044 **Rockport Tax**
Property tax on small piece of land on Ragged Mountain that is located in Rockport
- 2005-2047 **Public Landing Restrooms Repairs & Maintenance-Budget Relocated to Harbor Dept.**
Lighting, fixtures, supplies, paint, repair costs
- 2005-3032 **Trash Removal**
All trash removal April - October Parks and downtown
Seasonal portable toilets
- 2005-2033 **Skate Park Maintenance**
- 2005-3525 **Small Dept Equipment**
Small grounds equipment replacement

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
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**Culture and Recreation
20-06 Camden Opera House Auditorium**

Account	FY 20	FY 21	FY 22	FY 23	FY 23	FY 24	FY 24	FY 24
	Actuals	Actuals	Actuals	Budget	YTD	Dept	Town	Budget
						Head	Manager	Comm
2006-NEW Camden Opera House	271,249	271,840	282,144	317,500	184,275	233,100	231,000	
Total Camden Opera House	271,249	271,840	282,144	317,500	184,275	233,100	231,000	-
						-26.6%	-27.2%	-100.0%

Change over FY 23

Annual funding in support of the Camden Opera House Auditorium

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
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**DAMS
20-08 DAMS - Others**

Account		FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
2008-0158	Stipends	7,800	7,950	7,800	7,800	4,500	8,400	8,400	
2008-0501	FICA & Medicare	596	606	595	286	343	650	650	
2008-2050	Megunticook Dams (East & West)	5,950	-	500	200	570	18,500	18,500	
2008-2051	Montgomery Dam	6	-	7	5,000	-	6,500	6,500	
2008-2053	Seabright Dam	4,590	106	-	3,000	118	12,500	12,500	
Total Dams		18,942	8,662	8,902	16,286	5,531	46,550	46,550	-
							185.8%	185.8%	-100.0%
<i>Change over FY 23</i>									
2008-2050	Megunticook Dams								
This account funds the inspections and repairs of the East and West Megunticook dams									
Camden and Lincolnville share in maintenance and repair costs: Camden: 67% and Lincolnville: 33%									
Independent Engineer inspection & evaluate if dams can pass a 100 yr. storm									
							9,000		
Dam Control Agent \$2,100/yr/dam + FICA/Medicare							4,200		
Wages for labor to remove debris from gate, shovel access, repair misc. small items							5,000		
Inspect East Dam gate tunnel estimate							500		
Comprehensive underwater inspection							4,000		
							22,700		
2008-2051	Montgomery Dam								
This account funds annual inspections and repairs.									
Independent Engineer inspection							-		
Dam Control Stipend + FICA/Medicare							2,100		
Miscellaneous Repairs							4,000		
Wages for labor to remove debris from gate, shovel access, repair misc. small items							2,500		
							8,600		
2008-2053	Seabright Dam								
Beginning with FY18, costs for inspections and repairs, which were previously covered by the Seabright Hydro Fund are budgeted here.									
Dam Control Agent stipend + FICA Medicare							2,100		
Comprehensive underwater inspection							3,000		
Independent Engineer inspection							4,000		
Misc Repairs (e.g. Add Riprap)							3,000		
Wages for labor to remove debris from gate, shovel access, repair misc. small items							2,500		
							14,600		

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
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**CEMETERIES
25-01 Cemetery Association**

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
2501-2803 Camden Cemetery Assoc	46,400	-	-	-	-	-	-	-
Total Cem Association	46,400	-	-	-	-	-	-	-

Change over FY 23

Appropriation to Cemetery Association to augment their trust fund income for the maintenance of cemeteries.

**CEMETERIES
25-05 Cemetery Maintenance**

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
2505-0101 Full Time Wages	28,875	22,701	23,017	23,300	3,794	26,100	26,100	-
2505-0105 Part Time Wages	8,217	7,029	7,783	10,000	6,831	7,200	7,200	-
2505-0501 FICA & Medicare	2,808	2,245	2,337	2,600	806	2,800	2,800	-
2505-0505 ICMA/MPERS	2,505	2,611	2,071	2,400	1,344	2,700	2,700	-
2505-0510 Health Insurance	7,428	7,830	3,389	8,000	4,519	8,300	8,300	-
2505-1013 Safety Equipment	-	-	-	300	-	300	300	-
2505-1014 Gas/Diesel/Oil	603	-	-	1,500	505	1,000	1,000	-
2505-2015 Grounds Maintenance	1,087	929	885	1,000	113	1,000	1,000	-
2505-2020 Equipment	927	9,608	2,092	1,500	192	1,200	1,200	-
2505-3525 Small Dept Equipment	-	168	374	500	-	500	500	-
Total Cem Maintenance	52,450	53,121	41,948	51,100	18,104	51,100	51,100	-
						0.0%	0.0%	-100.0%

Change over FY 23

NOTE: This budget is funded by the Cemetery Association.

- 2505-0101 **Full Time Wages**
Wages for one (1) Parks employee assigned to cemetery maintenance for the season.
- 2505-0105 **Part Time Wages**
Seasonal employees
- 2505-0501 **FICA & Medicare**
Required 7.65% employer contribution to Social Security & Medicare
- 2505-0505 **ICMA/MPERS**
Retirement plans offered are either enrollment in an ICMA Deferred Compensation Plan or enrollment in the Maine Public Employees (MPERS) System. Employees enrolled in ICMA receive up to a 5% match from the Town. The Town's share of MPERS for employees enrolled in the MPERS plan for police officers and firefighters is 11.6% and for town employees is 10.2%
- 2505-0510 **Health Insurance**
Health insurance coverage is available to full time employees. Part Time Employees that work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different degrees of employer/employee participation. These plans provide different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.
- 2505-1013 **Safety Equipment**
Steel toed boots and other PPE, safety inspection recommendations.
- 2505-1014 **Gas/Diesel/Oil**
Tractors, mowers, weed whackers and leaf blowers
- 2505-2015 **Grounds Maintenance**
Misc. grounds maintenance
- 2505-2020 **Equipment**
Equipment repairs and maintenance & rental
- 2505-3525 **Small Dept Equipment**
Small equipment purchases

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

**DEBT/CAPITAL/CONTINGENCY
Debt Service - Principal**

Account		FY 20	FY 21	FY 22	FY 23	FY 23	FY 24	FY 24	FY 24
		Actuals	Actuals	Actuals	Budget	YTD	Dept Head	Town Manager	Budget Comm
3001-4017	2016 General Obligation Bond	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000
3001-4019	2018 Gen. Ob.-Mech St/Dams	27,200	27,200	27,200	27,200	27,200	27,200	27,200	27,200
3001-4023	2018 Seabright Dam	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000
3001-4203	2019 Bayview St. Drainage	-	16,000	16,000	16,000	16,000	16,000	16,000	16,000
3001-4060	Tannery Demolition	46,688	48,453	50,354	52,274	52,279	54,283	54,283	54,283
3001-4107	Fire Truck	-	-	-	-	-	-	-	-
3001-4155	Public Safety Building	49,960	49,960	49,960	49,960	49,960	49,960	49,960	49,960
3001-4206	PW2017 Chev 1 Ton Tk w/ Dump	9,085	-	-	-	-	-	-	-
3001-4222	PW 1.5 ton Terrastar Dump Tk	14,025	14,492	-	-	-	-	-	-
3001-4223	PW Sidewalk Tractor	12,894	13,420	13,988	14,571	14,571	-	-	-
3001-4224	PW Loader	16,125	-	-	-	-	-	-	-
3001-4225	Case Loader w/ Backhoe	14,399	-	-	-	-	-	-	-
3001-4244	PW Western Star Truck	11,211	-	-	-	-	-	-	-
3001-4244	PW Western Star Equip	10,206	-	-	-	-	-	-	-
3001-4262	Wastewater Treatment Plant	62,927	63,763	64,612	-	-	-	-	-
3001-4263	Rawson Ave Pump Station	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000
3001-4272	Sea/Mt Battie St Pump Stations ¹	29,700	29,700	29,700	29,700	29,700	29,700	29,700	29,700
3001-4269	PW Dump 2012 Dump	-	-	-	-	-	-	-	-
3001-4270	Stormwater (Harden Ave/Rockbroc	-	-	-	-	-	-	-	-
3001-4274	Sewer Line Replacement Bakery B	-	-	-	-	-	-	-	-
3001-4276	Salt-Sand Building	-	-	-	-	-	-	-	-
3001-4408	Parks Kubota Tractor	-	-	-	-	-	-	-	-
3001-4425	RMRA/Snow Bowl Redevelopment ¹	105,300	105,300	105,300	105,300	105,300	105,300	105,300	105,300
3001-4447	Pisten Bully Groomer	-	-	-	-	-	-	-	-
3001-4456	Library Grounds	-	-	-	-	-	-	-	-
3001-4465	Parks Utility Truck	-	-	-	-	-	-	-	-
3001-4466	Harbor Finder Floats ²	-	-	-	-	-	-	-	-
3001-4112	SCBA/Compressor/Air Bottles	23,045	23,472	24,387	25,360	24,736	-	-	-
3001-4209	Wacker Neuson Loader	17,173	17,627	18,286	19,002	18,870	-	-	-
3001-4217	LED Streetlight Conversion	34,737	30,876	31,792	32,749	-	33,725	33,725	-
3001-4218	Pearl St. Project IFB	-	36,000	36,000	36,000	-	36,000	36,000	-
3001-4204	West Dam Repairs IFB	-	12,500	10,832	11,110	-	11,110	11,110	-
3001-4245	PW Equipment-Mini Excavator	-	5,888	4,933	5,037	5,037	5,143	5,143	-
3001-4233	PW 2021 Ford F-550 Plow Truck	-	-	11,505	9,519	9,529	9,783	9,783	-
3001-4235	PW 2021 Ford F-550 Plow Truck	-	-	11,506	9,519	9,529	9,783	9,783	-
3001-4025	Energy Performance Lease	-	-	143,550	101,093	-	104,433	104,433	-
3001-4426	Pks/Rec 2021 GMC Plow Truck	-	-	-	-	6,275	6,385	6,385	-
3001-4116	FD 2021 Alexis Mini Pumper Truck	-	-	-	-	-	23,056	23,056	-
Total Debt Service Principal		594,675	604,651	759,905	654,394	478,986	631,861	631,861	-
							-3.4%	-3.4%	-100.0%

Change over FY 23

Purpose: The Town issues bonds to fund equipment and projects which generally cost in excess of \$100,000 and/or have a useful life of more than 15 years. By borrowing, the Town can spread the costs of the projects and equipment over their useful life which ensures that those are benefiting from them share in the cost. The debt service budget shows the annual payments (principal and interest) due on each bond or loan.

Debt Service - Interest

Account		FY 20	FY 21	FY 22	FY 23	FY 23	FY 24	FY 24	FY 24
		Actuals	Actuals	Actuals	Budget	YTD	Dept Head	Town Manager	Budget Comm
3002-4017	2016 General Obligation Bond	5,543	4,964	4,343	4,273	2,010	2,955	2,955	-
3002-4019	2018 Gen. Ob.-Mech St/Dams	11,389	10,821	10,218	9,582	4,954	8,914	8,914	-
3002-4023	2018 Seabright Dam	5,711	5,195	4,660	4,107	2,194	3,534	3,534	-
3002-4203	2019 Bayview St. Drainage	1,432	1,379	1,086	787	469	480	480	-
3002-4060	Tannery Demolition	14,095	12,330	10,429	8,510	8,504	6,501	6,501	-
3002-4107	Fire Truck	-	-	-	-	-	-	-	-
3002-4155	Public Safety Building	10,390	7,930	5,313	2,758	1,490	256	256	-
3002-4206	PW 2017 Chev 1 Ton	249	-	-	-	-	-	-	-
3002-4222	PW 1.5 Ton Terrastar Dump Tk	950	483	-	-	-	-	-	-
3002-4223	PW Sidewalk Tractor	2,282	1,757	1,188	606	605	-	-	-
3002-4224	PW 2014 Case Wheel Loader	546	-	-	-	-	-	-	-
3002-4225	Case Loader w/ Backhoe	459	-	-	-	-	-	-	-
3002-4244	PW Western Star Truck	379	-	-	-	-	-	-	-
3002-4244	PW Wester Star Equip	346	-	-	-	-	-	-	-
3002-4262	Wastewater Treatment Plant	5,818	4,981	4,133	-	-	-	-	-
3002-4263	Rawson Ave Pump Station	5,203	4,741	4,279	3,817	3,817	3,355	3,355	-
3002-4272	Sea/Mt Battie St Pump Stations	13,415	12,524	11,633	10,742	5,594	9,851	9,851	-
3002-4269	PW Dump Truck	-	-	-	-	-	-	-	-
3002-4270	Stormwater (Harden Ave/Rockbroc	-	-	-	-	-	-	-	-

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

Debt Service - Interest continued

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
3002-4274 Sewer Line replacement Bakery Br	-	-	-	-	-	-	-	-
3002-4276 Salt-Sand Building	-	-	-	-	-	-	-	-
3002-4408 Parks Kubota Tractor	-	-	-	-	-	-	-	-
3002-4423 Snow Bowl Compressor	-	-	-	-	-	-	-	-
3002-4425 RMRA/Snow Bowl Redevelopment	47,561	44,402	41,243	38,084	19,832	34,925	34,925	-
3002-4456 Library Grounds	-	-	-	-	-	-	-	-
3002-4465 Parks Utility Truck	-	-	-	-	-	-	-	-
3002-4466 Harbor Finger Floats	-	-	-	-	-	-	-	-
3002-4271 2017 PW Dams Bond	-	-	-	-	-	-	-	-
3002-4209 Wacker Neuson Loader	2,552	2,137	1,440	724	804	-	-	-
3002-4112 SCBA/Compressor/Air Bottles	3,266	2,839	1,924	951	1,079	-	-	-
3002-4217 LED Streetlight Conversion	-	3,860	2,944	1,989	-	1,012	1,012	-
3002-4245 PW Equipment-Mini Excavator	-	59	1,015	911	911	806	806	-
3002-4233 PW 2021 Ford F-550 Plow Truck	-	-	666	2,654	2,642	2,390	2,390	-
3002-4235 PW 2021 Ford F-550 Plow Truck	-	-	667	2,654	2,642	2,390	2,390	-
3002-4025 Energy Performance Lease	-	-	47,090	44,161	-	42,096	42,096	-
3002-4426 Pks/Rec 2021 GMC Plow Truck	-	-	-	1,421	1,320	1,210	1,210	-
3002-4116 FD 2021 Alexis Mini Pumper Truck	-	-	-	6,440	-	7,164	7,164	-
Total Deb Service Interest	131,586	120,402	154,271	145,171	58,867	127,839	127,839	-
						-11.9%	-11.9%	-100.0%
						<i>Change over FY 23</i>		

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

Capital Reserves (Equipment and Facilities)

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
3003-4001 Accrued Benefits	5,000	12,083	20,000	10,000	-	10,000	10,000	-
3003-4002 Opera House Maintenance	-	-	80,000	90,000	-	50,000	50,000	-
3003-4005 Information Technology	-	-	5,000	-	-	10,000	10,000	-
3003-4013 Energy Conservation	10,000	-	-	-	-	-	-	-
3003-4110 Fire Equipment	-	-	-	-	-	-	-	-
3003-4115 Fire Truck	5,000	5,000	5,000	-	-	-	-	-
3003-NEW Police Cruiser	-	-	-	-	-	30,000	30,000	-
3003-4205 Storm Drains	-	-	-	-	-	50,000	50,000	-
3003-4211 Parking	3,500	-	-	-	-	-	-	-
3003-4501 Cemetery Reserve	5,000	-	-	-	-	-	-	-
3003-4431 Library Special Projects Reserve	40,000	-	-	-	-	-	-	-
3003-4220 PW Facility Improvements	10,000	-	-	-	-	-	-	-
3003-4221 Streets & Sidewalks	5,000	-	-	-	-	100,000	100,000	-
3003-4250 Washington Street Sidewalk	20,000	-	100,000	-	-	-	-	-
3003-4409 Parks & Open Space	5,000	15,000	15,000	30,000	-	-	-	-
3003-4413 Snow Bowl	-	25,000	-	15,000	-	20,000	100,000	-
3003-4414 Dams	105,000	50,000	20,000	-	-	-	-	-
3003-4412 Harbor Dredging	20,000	10,000	-	-	-	-	-	-
3003-4416 Harbor Projects	10,000	-	-	20,000	-	40,000	40,000	-
3003-NEW Harbor Boat	-	-	-	-	-	30,000	30,000	-
3003-NEW Steamboat Landing Floats	-	-	-	-	-	30,000	30,000	-
3003-4459 Public Landing	20,000	20,000	-	-	-	-	120,000	-
3003-4460 Riverwalk	5,000	5,000	-	-	-	-	-	-
3003-4210 Bridges	20,000	-	100,000	100,000	-	-	-	-
3003-4427 Tree Conservation	10,000	5,000	10,000	5,000	-	-	-	-
3003-4432 River/Habitat Restoration	35,000	20,000	30,000	30,000	-	40,000	40,000	-
3003-4276 John Street	-	-	-	500,000	-	-	-	-
3003-4055 Revaluation	-	-	-	50,000	-	90,000	90,000	-
Total Capital Reserves	333,500	167,083	385,000	850,000	-	500,000	700,000	-
						-41.2%	-17.6%	-100.0%

Change over FY 23

3003-4001 Accrued Benefits - Current Reserve Balance: \$32,206.00

This funds cash-out of benefits when employees retire or leave employment with the Town.

3003-NEW Boat Launch Dock Replacement

Replacement of unencapsulated polystyrene floats and decking that's in poor condition

3003-4002 Opera House Maintenance - Current Reserve Balance: \$48,788.03

Funds to zero out this reserve after work performed to repaint brickwork and replace copper gutters

3003-4005 Information Technology - Current Reserve Balance: \$5,000.00

This has historically helped to fund any unanticipated IT hardware/software purchases for all town departments

3003-4055 Revaluation - Current Reserve Balance: \$58,000.00

Full revaluation by KRT of all town parcels to be completed in FY 2025. Total cost has been quoted at \$220,000.

3003-4412 Harbor Dredging - Current Reserve Balance: \$72,450.00

This Reserve Fund provides funding for the harbor maintenance dredge which is recommended to be done every 10 years. The last dredge was completed in 2013 at a cost of \$130,000.

3003-4413 Snow Bowl - Current Reserve Balance: 16,972.00

This Reserve traditionally funded capital equipment and facility expenses at the Snow Bowl. The town ceased funding this reserve in lieu of debt service on RMRA Redevelopment.

3003-4414 Camden Dams - See Balances Below

Reserve for future dam repairs and maintenance that would be outside the annual appropriation for dams. There are two dam reserves:

1. Camden/Lincolntonville (East & West Dams): Dam Reserve balance \$46,645.00 (Camden money only);
 2. Camden Dam Reserves: Reserve balance \$369,138.00
- These funds are specifically for the Camden Dam Reserves

3003-4409 Parks & Open Space - Current Reserve Balance: \$75,002.00

This reserve is used to fund capital equipment and major parks projects.

3003-4459 Public Landing - Current Reserve Balance: \$65,228.00

Funding for Public Landing improvements including the boardwalk, lighting, bathrooms, showers and other improvements

3003-4460 Riverwalk - Current Reserve Balance: \$15,000.00

Proposed new fund for construction and land/easement acquisition required for Riverwalk

Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
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3003-4210 Bridges - Current Reserve Balance: \$240,000.00

Building a source of matching funds for a FY22 Municipal Partnership Initiative Grant with Maine DOT for a new pedestrian bridge on Rawson Avenue. Maine DOT has estimated this is a \$500,000 project w/ MDOT to pay 50% and the Town of Camden to pay 50%.

3003-4427 Tree Conservation - Current Reserve Balance: \$62,700.00

To help address issues that will be caused by Emerald Ash Borer.
Tree protection, removal and remediation activities associated with the Emerald Ash Borer.

3003-4432 River/Habitat Restoration - Current Reserve Balance: \$33.53

Megunticook river/dam system
Will be used as match funding for grants to replace/remove dams, create fish passage up the river and wetland restoration will off-set with use of surplus

3003-NEW Opera House Auditorium Improvements/Upgrades

Eventual replacement of drapes/carpeting and a stage lift purchase

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

Capital Improvements (equipment, facilities, infrastructure)

Account		FY 20	FY 21	FY 22	FY 23	FY 23	FY 24	FY 24	FY 24
		Actuals	Actuals	Actuals	Budget	YTD	Dept Head	Town Manager	Budget Comm
3004-4101	Police Cruisers	32,978	45,951	-	55,000	46,386	-	-	-
3004-New	Public Safety Bldg A/V System	-	-	-	-	-	-	-	-
3004-4155	Public Safety Bldg Repairs	-	-	-	-	-	-	-	-
3004-NEW	Codes/Planning Vehicle	-	-	-	-	-	35,000	35,000	-
3004-4201	Sewer Line Replacement	-	-	-	-	-	-	-	-
3004-4202	PW Truck (2)	-	54,105	-	-	-	190,000	190,000	-
3004-4226	Cross Culvert- Park St	-	-	-	-	-	-	-	-
3004-4227	Harden Avenue Drainage	-	-	-	-	-	-	-	-
3004-4239	Spruce Street Drainage	-	-	-	-	-	-	-	-
3004-4264	Storm Drain Improvements ¹	-	-	-	-	-	-	-	-
3004-4266	Mower Head	-	-	-	-	-	-	-	-
3004-4267	Fuel Depot	-	-	-	-	-	-	-	-
3004-4423	Snow Bowl Compressor	-	-	-	-	-	-	-	-
3004-4461	Utility Vehicle Parks/SB	-	-	-	-	-	-	-	-
3004-4462	Piling Replacement	-	-	-	-	-	-	-	-
3004-4463	Public Landing Restroom	-	-	-	-	-	-	-	-
3004-4229	PW Asphalt Roller	-	-	-	-	-	-	-	-
3004-4232	PW Stainless Steel Sander	-	-	-	-	-	-	-	-
3004-4212	Mechanic Street Parking Lot	-	-	-	-	-	-	-	-
3004-4214	Wacker-Neuson loader	-	-	-	-	-	-	-	-
3004-4215	SS Sidedump Sander	33,180	-	-	-	-	-	-	-
3004-4216	PW Equipment	14,837	-	-	-	-	-	-	-
3004-4207	Downtown Streetlight Upgrade	-	-	-	-	-	-	-	-
3004-4254	Route 1 Sidewalk/Crosswalk	-	-	-	-	-	-	-	-
3004-New	Seabright Dam - Retaining Wall Rep	-	-	-	-	-	-	-	-
3004-New	Seabright Dam - Repair Power Ho	-	-	-	-	-	-	-	-
3004-4204	Montgomery & Seabright Dams	-	-	-	-	-	-	-	-
3004-4112	SCBA Bottles/Compressor	-	-	-	-	-	-	-	-
3004-4005	IT Network Upgrades	-	-	-	-	-	-	-	-
3004-4020	WSCR A/V Upgrade	-	-	-	-	-	-	-	-
3004-4006	Opera House - Auditorium & Third	34,160	-	-	-	-	-	-	-
3004-4021	Assessing - Orthophotography	-	-	-	-	-	-	-	-
3004-4024	Assessing - Software Upgrade	18,120	-	-	-	-	-	-	-
3004-4429	Downtown Pedestrian Grant Projec	-	-	-	-	-	-	-	-
3004-4422	Seabright Dam - Power House/Gat	-	-	-	-	-	-	-	-
3004-4430	Parking Lot Lease Purchase	-	-	-	-	-	-	-	-
3004-4424	RMRA Access Road Culvert	14,307	-	-	-	-	-	-	-
3004-4433	Sea Wall / River Restoration	32,909	-	29,599	-	-	-	-	-
3004-4458	Harbor Float Replacement	52,393	31,030	68,970	-	-	-	-	-
3004-4007	Opera House - Building Repairs	-	-	-	-	-	-	-	-
3004-4271	West Dam Repairs	20,404	-	-	-	-	-	-	-
3004-4218	Pearl Street Drainage, Sidewalk Rc	21,658	-	-	80,000	10,000	-	165,000	-
3004-4113	Public Safety Building HVAC Repair	-	-	-	-	-	-	-	-
3004-4114	Fire Truck Pump Repair	-	17,026	-	-	-	-	-	-
3004-4217	Streetlight Acquisition/Conversion	118,350	-	-	-	-	-	-	-
3004-xxxx	Library HVAC Repairs	-	-	-	-	-	-	-	-
3004-xxxx	Molyneaux Bridge Repairs	-	-	-	-	-	-	-	-
3004-4434	Harbor Walkway	-	-	-	-	-	-	-	-
3004-xxxx	Voting Booths	-	-	-	-	-	-	-	-
3004-4256	Complete Streets Capital Planning	-	-	-	-	-	-	-	-
3004-4261	Stormwater Mapping	-	31,000	-	-	-	-	-	-
3004-4116	Fire Dept. Mini Pumper Truck	-	-	84,325	-	262,134	-	-	-
3004-4106	Fire Dept. Pickup Truck	-	-	-	60,000	60,000	-	-	-
3004-NEW	Skate Park Camera System	-	-	-	-	-	-	-	-
3004-NEW	Shirttail Point Redevelopment	-	-	-	-	-	-	-	-
3004-2045	Curtis Island Painting Projects	-	-	-	25,000	28,690	-	55,000	-
3004-NEW	PW-5.5' x 10' Utility Trailer	-	-	-	-	-	-	-	-
3004-NEW	Wacker-Neuson Compactor	-	-	-	-	-	-	-	-
3004-NEW	OH Lead Paint Removal	-	-	-	-	-	-	-	-
3004-NEW	OH North Side Bldg. Brick Repointi	-	-	-	-	-	-	-	-
3004-4026	Loan to Wastewater Department	-	-	-	-	-	-	-	-
Total Capital Improvements		393,296	179,112	182,894	220,000	407,210	225,000	445,000	-
							2.3%	102.3%	-100.0%
							<i>Change over FY 23</i>		

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

- 3004-4101 **Police Cruisers**
Please refer to the vehicle replacement schedule.

- 3004-NEW **Codes/Planning Vehicle**
Purchase of an electric or hybrid AWD vehicle for Code inspections

- 3004-4155 **Public Safety Bldg Repairs**
Floor repairs and exterior painting of building

- 3004-4202 **PW Pickup Trucks**

- 3004-NEW **Curtis Island Painting Projects**

- 3004-NEW **Stormwater Inventory & Mapping**
Detailed mapping of all stormwater infrastructure
First phase in a multiphase project to improve the Town's stormwater infrastructure network

**Town of Camden, Maine
FY 24 MUNICIPAL BUDGET
DRAFT**

Contingency Account

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Dept Head	FY 24 Town Manager	FY 24 Budget Comm
3010-1299 Miscellaneous	10,916	69,102	98,391	40,000	15,539	40,000	40,000	-
Total Contingency	10,916	69,102	98,391	40,000	15,539	40,000	40,000	-
						0.0%	0.0%	-100.0%
						<i>Change over FY 23</i>		

TOWN GENERAL FUND EXPENSE	8,444,558	8,567,403	9,119,944	10,481,653	5,764,303	11,062,405	11,390,305	-
						5.5%	8.7%	-100.0%
						<i>Change over FY 23</i>		

TOWN GENERAL FUND REVENUE	4,051,312	3,907,160	4,531,036	4,192,812	3,032,893	4,554,451	4,554,451	-
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NET TOWN GENERAL FUND BUDGET				6,288,841		6,507,954	6,835,854	-
						3.5%	8.7%	-100.0%
						<i>Change over FY 23</i>		

Mid-Coast Solid Waste Corporation

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Assmt	FY 24 Assmt	FY 24 Assmt
4001-5001 MCSWC Assessment	235,150	242,150	237,298	237,007	177,755	234,797	234,797	-
TOTAL Mid-Coast Solid Waste Corp.	235,150	242,150	237,298	237,007	177,755	234,797	234,797	-
						-0.9%	-0.9%	-100.0%
						<i>Change over FY 23</i>		

Total MCSWC Assessments	235,150	242,150	237,298	237,007	177,755	234,797	234,797	-
						-0.9%	-0.9%	-100.0%
						<i>Change over FY 23</i>		

40-01 Assessments: Education & Knox County

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Assmt	FY 24 Assmt	FY 24 Assmt
4005-5005 MSAD #28	8,040,020	8,383,464	8,764,163	9,121,993	7,837,831	-	-	-
4005-5006 Five Town CSD	4,176,602	4,131,061	4,133,213	4,153,574	1,384,525	-	-	-
Total Schools	12,216,622	12,514,525	12,897,376	13,275,567	9,222,356	-	-	-
4010-5010 Knox County Tax	1,392,701	1,482,169	1,558,483	1,571,388	1,571,388	-	-	-
Total Assessments	13,609,323	1,482,169	14,455,859	14,846,955	10,793,744	-	-	-
						-100.0%	-100.0%	-100.0%

40-15 Overlay

Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Budget	FY 23 YTD	FY 24 Assmt	FY 24 Assmt	FY 24 Assmt
4015-1226 Abatements								
4015-5015 Overlay								
Total Overlay								
TOTAL GENERAL FUND & ASSESSMENTS	22,289,031	22,806,247	14,693,157	21,372,803	16,735,802	11,297,202	11,625,102	-
						-47.1%	-45.6%	-100.0%
						<i>Change over FY 23</i>		

**2023-2024
Wastewater Budget**

Dept/Div: 60-01 Wastewater Administration

Account	FY 21	FY 21	FY 22	FY 22	FY 23	FY 23	FY 24	FY 24
	Budget	Actuals	Budget	Actuals	Budget	Year to Date	Proposed	WW Comm.
6001- 0101 Full-Time Wages	374,000	371,416	377,800	298,368	416,100	276,992	446,200	
6001- 0105 Part-Time Wages	8,000	-	8,000	-	-	-	-	
6001- 0110 Overtime Wages	2,500	2,284	2,500	3,807	2,500	4,829	4,000	
6001- 0139 Sewer Commissioners	2,500	2,500	2,500	2,500	2,500	2,500	2,500	
6001- 0501 FICA/Medicare	29,600	28,291	30,000	22,973	32,900	21,511	34,600	
6001- 0505 ICMA/MPERS	38,000	31,229	39,400	28,036	42,700	28,246	45,800	
6001- 0510 Health Insurance	131,000	127,257	131,000	95,867	131,800	86,329	133,300	
6001- 1001 Office Supplies	900	1,323	1,000	1,079	1,200	2,389	2,000	
6001- 1003 Postage	100	81	100	129	150	-	150	
6001- 1004 Advertisements/Public Notices	1,200	1,048	1,200	-	1,200	-	1,200	
6001- 1005 Dues & Publications	2,500	2,590	2,500	1,756	2,500	2,528	2,500	
6001- 1013 Safety Equipment	4,000	3,435	4,000	2,621	4,000	3,220	4,000	
6001- 1014 Gasoline/Diesel/Oil	3,000	2,294	3,000	3,041	4,500	1,619	5,000	
6001- 1201 Auto Mileage Reimbursement	500	121	500	-	200	44	200	
6001- 1202 Professional Development	3,500	1,185	3,500	1,290	3,000	350	3,000	
6001- 1205 Uniforms/Clothing Allowance	2,100	1,818	2,100	1,800	2,100	1,800	2,400	
6001- 1520 Communications	5,000	5,261	5,000	3,643	5,000	2,970	5,200	
6001- 2005 Vehicles Repairs & Maintenance	3,000	1,324	3,000	1,688	2,500	714	2,500	
6001- 2501 General Liability Insurance	2,000	492	2,000	1,370	2,000	1,762	2,000	
6001- 2502 Auto/Mobile Equip Insurance	3,700	1,463	3,700	2,958	3,000	2,842	3,500	
6001- 2503 Property Insurance	11,000	7,827	11,000	7,805	8,000	11,398	15,000	
6001- 2504 Bond	250	-	250	-	-	-	-	
6001- 2506 Public Officials Liability	1,500	552	1,500	923	1,000	786	1,000	
6001- 2509 Unemployment	1,300	2,008	1,300	1,662	2,000	550	2,000	
6001- 2510 Workers' Compensation	14,500	11,787	14,500	10,323	14,500	8,042	13,500	
6001- 3001 Legal Fees	4,000	4,000	4,000	4,000	4,000	4,000	4,000	
6001- 3007 Eng & Professional Services	5,000	-	45,000	4,494	10,000	8,859	10,000	
6001- 3021 Drug Testing, Fitness Eval.	230	130	230	65	150	-	150	
6001- 3025 Audit	2,100	2,000	2,100	1,200	2,100	-	2,100	
6001- 3028 GIS Updates	3,000	2,795	40,000	3,978	50,000	2,408	5,000	
6001- 3041 Information Technology	9,000	5,256	9,000	6,526	9,000	7,424	10,000	
6001- 3063 Billing Service-Maine Water	34,000	30,902	34,000	23,548	33,000	23,386	30,000	
	702,980	652,669	785,680	537,450	793,600	507,498	792,800	-
						-0.10%	-100.00%	
						<i>% Change</i>	<i>% Change</i>	

- 6001- 0101 **Full-Time Wages**
Full-Time Wages for Superintendent, Assistant Superintendent, and four full-time operators.
- 6001- 0105 **Part-Time Wages**
16 week Seasonal temporary utility worker to run jetter/collection system maint.
- 6001- 0110 **Overtime Wages**
Overtime for weekend call-ins
- 6001- 0139 **Sewer Commissioners**
The Select Board act as the Wastewater Sewer Commissioners and each receives an annual \$500 stipend.
- 6001- 0501 **FICA/Medicare**
7.65% Employer share of FICA/Medicare

**2023-2024
Wastewater Budget**

Harbor Digital Monthly Fee: 5,160

Dept/Div: 60-05 Sewer Plant and Collections - Operatons & Maintenance

Account	FY 21 Budget	FY 21 Actuals	FY 22 Budget	FY 22 Actuals	FY 23 Budget	FY 23 Year to Date	FY 24 Proposed	FY 24 WW Comm.
6005- 1006 Cleaning & Building Supplies	1,500	326	1,500	321	500	737	500	
6005- 1061 Chemicals	30,000	29,579	30,000	16,069	50,000	21,436	50,000	
6005- 1501 Electricity	45,000	49,810	45,000	61,538	70,000	43,659	75,000	
6005- 1505 Heating Fuel	6,500	4,289	6,500	4,407	6,500	3,446	500	
6005- 1510 Water/Sewer	1,600	349	1,600	4,483	1,800	97	5,000	
6005- 2061 Collection System Maint.	40,000	9,043	40,000	26,721	20,000	7,801	30,000	
6005- 2062 Plant Repairs & Maint.	40,000	26,435	40,000	14,353	10,000	39,581	30,000	
6005- 3029 Laboratory Services	8,000	3,104	8,000	1,550	7,000	5,738	7,000	
6005- 3030 Mowing	5,000	5,000	5,000	5,000	-	-		
6005- 3062 Sludge Removal	95,000	88,565	100,000	74,868	110,000	82,983	110,000	
6005- 3160 Inspections, Discharge Fees	4,000	1,990	4,000	2,846	4,000	3,887	5,000	
	276,600	218,490	281,600	212,156	279,800	209,365	313,000	-
							11.87%	-100.00%
							% Change	% Change

6005- 1006 Cleaning & Building Supplies

6005- 1061 Chemicals

This covers the cost of approximately 5000 gal. of Sodium Hypochlorite (chlorine) for effluent disinfection, 450 gal. Sodium Bisulfite to remove chlorine before discharging effluent to harbor and 450 gal. of Cationic Polymer used in the process of sludge dewatering on the belt press. Chemical costs will rise due to our 2023 new permit will require year round disinfection.

6005- 1501 Electricity

6005- 1505 Heating Fuel

Heat for control building and shop at Wastewater treatment plant.

6005- 1510 Water/Sewer

General plant water, and water used in the truck mounted sewer flushing machine.

6005- 2061 Collection System Maintenance

To pay for minor repairs to the wastewater collection system. A typical project would be repairing manholes and adjusting manhole frames in conjunction with road rebuilding and resurfacing projects.

6005- 2062 Plant Repairs & Maint.

To pay for minor repairs to the wastewater treatment plant. A typical project would be replacing worn out equipment parts.

6005- 3029 Laboratory Services

Our discharge license, issued by the DEP, requires that we perform tests to confirm our compliance. We are also required to test the sludge that we send to be composted per our agreement with Casella Organics.

6005- 3030 Mowing

Lawn maintenance at the treatment plant performed by the Parks & Recreation department. We are helping the Snow Bowl with their pump station now so we will no longer pay for mowing.

6005- 3062 Sludge Removal

To cover the cost of sludge disposal. Our waste activated sludge is trucked to Unity where it is composted or landfilled.

6005- 3160 Inspections, Discharge Fees

Covers Maine DEP Wastewater Discharge License Fee

**2023-2024
Wastewater Budget**

Dept/Div: 60-20 Capital Reserves

Account	FY 21 Budget	FY 21 Actuals	FY 22 Budget	FY 22 Actuals	FY 23 Budget	FY 23 Year to Date	FY 24 Proposed	FY 24 WW Comm.
Capital Reserves								
6020- 6262 Treatment Plant/WW Equip	20,000	20,000						
6020- 6363 I & I Reserve	20,000	20,000	20,000	20,000	-	-		
6020- 6364 Collection System Reserve	60,000	60,000	60,000	60,000	-	-		
6020- 6266 WW Upgrade Interest Pmt Reserve	200,000	200,000	450,000	450,000	500,000	-		
6020- 6365 WW Pump Station Reserve	20,000	20,000	20,000	20,000	-	-		
	320,000	320,000	550,000	550,000	500,000	-	-	-
							-100.00%	-100.00%
							<i>% Change</i>	<i>% Change</i>

- 6020- 6262 Treatment Plant/WW Equip: For upgrading equipment primarily at the treatment plant
- 6020- 6363 I & I Reserve: To be used for future maintenance of the collection system to eliminate sources of inflow & infiltration
- 6020- 6364 Collection System Reserve: Minor sewer collection system replacement, repair and extension projects
- 6020- 6365 WW Pump Station Reserve: For equip. repair and upgrade projects beyond the scope of the routine maintenance budget
- 6020- 6266 WW Upgrade Interest Pmt. Reserve: Interest payments on BAN for WW Plant Upgrade

2023-2024
Wastewater Budget

WASTEWATER DEPARTMENT OPERATIONS

Wastewater User Rate: Wastewater is billed at a base rate for each 100 cubic feet

FY 23 Per 100 Cubic Feet:	9.13
FY 24 Per 100 Cubic Feet:	9.50

WASTEWATER I & I FEE: Before any building located in a development, and requiring subdivision approval or site plan review is connected to the public sewer, the owner must pay an I & I abatement fee based on the Construction Cost Index found in the Engineering News-Record (January, 2022).

FY 23 Rate:	3.88
FY 24 Rate:	4.04

Approved by Board of Wastewater Commissioners Date: _____

Town of Camden

Maine
DRAFT

Snow Bowl - Ski Area
FY 24 Budget



CAMDEN
SNOW BOWL

**Town of Camden, Maine
Camden Snow Bowl
FY 24 Budget**

SNOW BOWL BUDGET - EXPENSE SUMMARY

Account	FY 21 Budget	FY 21 Actuals	FY 22 Budget	FY 22 Actuals	FY 23 Budget	FY 23 Actuals to Date	FY 24 Proposed Budget	FY 24 Select Board
70-01 Administration	189,855	186,325	205,150	223,824	232,450	208,361	242,850	-
70-05 Lodge, Maint Shop	58,250	60,516	57,250	50,357	53,780	30,877	60,375	-
70-15 Alpine	549,300	583,463	654,200	658,672	725,680	562,908	644,800	-
70-20 Rental Shop	48,900	36,428	50,900	35,712	51,370	29,247	56,950	-
70-30 Toboggan Nationals	27,400	30	32,400	31,974	38,270	43,756	30,500	-
70-35 Capital/Debt	26,747	50,049	26,646	78,605	26,537	49,266	26,420	-
71-56 Reserves	-	-	-	-	100,000	17,263	-	-
	900,452	916,811	1,026,546	1,079,144	1,228,087	941,678	1,061,895	-
							-13.53%	-100.00%
							<i>Change over FY 23</i>	

SNOW BOWL BUDGET - REVENUE SUMMARY

Account	FY 21 Budget	FY 21 Actuals	FY 22 Budget	FY 22 Actuals	FY 23 Budget	FY 23 Actuals to Date	FY 24 Proposed Budget	FY 24 Select Board
92-01 Administration	27,700	4,451	25,000	36,640	80,500	8,711	33,500	-
92-01 Lodge	24,800	11,373	27,000	23,786	29,700	17,203	25,700	-
92-01 Alpine	778,000	1,017,008	900,500	1,022,215	1,028,000	710,468	912,695	-
92-01 Toboggan Nationals	70,000	10	75,000	94,296	90,000	91,935	90,000	-
	900,500	1,032,842	1,027,500	1,176,937	1,228,200	828,317	1,061,895	-
							-13.54%	-100.00%
							<i>Change over FY 23</i>	

NET SNOW BOWL BUDGET	48	116,031	954	97,793	113	(113,361)	-	-
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**Town of Camden, Maine
Camden Snow Bowl
FY 24 Budget**

SNOW BOWL - REVENUE

Account	FY 21 Budget	FY 21 Actuals	FY 22 Budget	FY 22 Actuals	FY 23 Budget	FY 23 Actuals to Date	FY 24 Proposed Budget	FY 24 Select Board
Administration								
92-01-29 Miscellaneous	-	455	-	258	-	627	-	-
92-01-17 Scholarships (Lacasse etc.)	7,000	300	7,000	2,900	7,500	56	7,500	-
92-01-20 Sponsorship Revenue	7,000	1,500	5,000	2,550	2,000	-	2,000	-
92-01-25 RMRA Fundraising	-	-	-	-	-	-	-	-
92-01-26 Grants/Programs/Donations	10,500	-	10,000	300	10,000	-	10,000	-
92-01-28 Foundation Donation	-	-	-	-	10,000	-	10,000	-
92-01-30 Credit Card Checking Interest	3,200	2,196	3,000	758	1,000	4,421	4,000	-
92-01-31 Ski Club Membership	-	-	-	-	-	-	-	-
92-01-37 Insurance Claim Proceeds	-	-	-	29,874	-	3,607	-	-
92-01-40 Use of Surplus	-	-	-	-	50,000	-	-	-
92-01-35 Town Monetary Support/Debt	-	-	-	-	-	-	-	-
	27,700	4,451	25,000	36,640	80,500	8,711	33,500	-
Lodge								
92-01-01 Lodge Rental	6,500	200	4,000	4,025	6,000	3,730	6,000	-
92-01-08 Kitchen Lease	4,500	2,773	4,000	4,264	4,500	2,423	4,200	-
92-01-22 Locker Rent	4,800	-	5,700	4,800	5,700	4,950	5,000	-
92-01-09 Kitchen Propane Reimb.	1,000	-	1,000	1,497	1,200	-	1,200	-
92-01-32 Retail Lease	8,000	8,000	12,000	9,000	12,000	6,000	9,000	-
92-01-36 Field Use Fees	-	400	300	200	300	100	300	-
	24,800	11,373	27,000	23,786	29,700	17,203	25,700	-
Alpine								
92-01-02 Daily Tickets	240,000	345,206	271,500	301,257	285,000	133,316	270,000	-
92-01-03 Season Tickets	290,000	394,549	346,500	442,622	435,000	360,664	370,000	-
92-01-04 Lesson Income	85,000	57,927	80,000	102,730	90,000	75,824	80,195	-
92-01-05 Race Income	35,000	47,540	45,000	30,890	45,000	42,223	42,000	-
92-01-06 Gift Card Purchases	15,000	6,322	10,000	10,831	12,000	7,894	12,000	-
92-01-07 Summer Chairlift	16,000	33,860	18,000	25,430	34,000	39,659	35,000	-
92-01-13 Tube Rentals/Rides	-	-	18,000	835	6,000	-	2,000	-
92-01-10 Toboggan Rides	6,000	22,650	6,500	2,925	6,000	-	4,000	-
92-01-11 Rental Equipment	71,000	107,032	85,000	100,681	95,000	45,135	80,000	-
92-01-12 Merchandise Sales	10,000	1,922	10,000	4,014	10,000	5,753	7,500	-
92-01-27 Ski Club Donation	10,000	-	10,000	-	10,000	-	10,000	-
	778,000	1,017,008	900,500	1,022,215	1,028,000	710,468	912,695	-
Toboggan Nationals								
92-01-21 Toboggan Merchandise Sales	-	10	5,000	11,441	10,000	10,389	10,000	-
92-01-15 Tobogganfest	70,000	-	70,000	82,855	80,000	81,546	80,000	-
	70,000	10	75,000	94,296	90,000	91,935	90,000	-
TOTAL REVENUE	900,500	1,032,842	1,027,500	1,176,937	1,228,200	828,317	1,061,895	-
							-13.54%	-100.00%
							<i>Change over FY 23</i>	

**Town of Camden, Maine
Camden Snow Bowl
FY 24 Budget**

Dept/Div: 70-01 Snow Bowl/Admin

Account	FY 21 Budget	FY 21 Actuals	FY 22 Budget	FY 22 Actuals	FY 23 Budget	FY 23 Actuals to Date	FY 24 Proposed Budget	FY 24 Select Board
7001-0101 Full-Time Wages	64,200	63,181	65,800	63,894	70,000	45,506	77,000	
7001-0105 Part-Time Wages	10,000	5,272	10,000	1,390	1,500	3,030	2,000	
7001-0501 FICA/Medicare	5,700	5,215	5,900	4,979	5,500	3,705	6,100	
7001-0505 ICMA/MPers	6,600	6,483	6,900	6,769	7,200	4,642	7,900	
7001-0510 Health Insurance	18,400	17,662	18,400	21,263	22,600	14,875	23,000	
7001-1001 Office Supplies	1,500	2,232	1,500	3,489	3,000	1,495	2,000	
7001-1003 Postage	50	-	50	33	50	-	50	
7001-1005 Dues and Publications	3,000	3,713	3,800	4,072	4,000	4,254	4,300	
7001-1201 Mileage	500	-	500	-	500	21	500	
7001-1202 Professional Development	-	175	2,400	2,260	2,400	1,894	2,000	
7001-1205 Uniforms/Clothing	500	100	5,000	348	1,000	431	1,000	
7001-1215 Advertising/Marketing	8,000	8,581	8,000	7,244	8,000	9,320	8,000	
7001-1520 Communications	3,500	2,750	3,500	2,893	3,500	1,961	2,800	
7001-2501 General Liability Insurance	45,000	46,582	47,000	71,282	70,000	97,133	85,000	
7001-2510 Workers' Comp. Insurance	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
7001-3001 General Legal	200	-	200	-	200	-	200	
7001-3011 Printing	1,500	886	4,000	364	4,000	772	2,000	
7001-3013 Software Support/Licensing	5,205	5,202	5,200	9,565	10,000	3,777	3,500	
7001-3102 Credit Card Fees	500	200	500	7,083	1,500	121	500	
7001-3235 Computer/Office Equip Maint	5,500	8,091	6,500	6,896	7,500	5,424	5,000	
	189,855	186,325	205,150	223,824	232,450	208,361	242,850	-

4.47% -100.00%
Change over FY 23

7001-0101 Full-Time Wages

Full-time salaries for administrative staff, which includes a director and assistant director.

7001-0105 Part-Time Wages

Two seasonal administrative assistants

7001-0501 FICA/Medicare

7.65% Employer share of FICA/Medicare.

7001-0505 ICMA/MPers

Retirement plans offered are either enrollment in an ICMA Deferred Compensation Plan or enrollment in the Maine Public Employees System (MPers). Employees enrolled in ICMA receive up to a 5% match from the Town. The Town's share of MPers for employees enrolled in the MPERS plan for Town employees is 11.4%.

7001-0510 Health Insurance

Health insurance coverage is available to full time employees. Part time employees who work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan. 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.

7001-1001 Office Supplies

General office & office equipment supplies: Pens, pencils, rulers, staples, note pads, paper clips, paper, toner, thumb drives, etc.

7001-1003 Postage

Snow Bowl postage for mailing letters, packages, etc.

**Town of Camden, Maine
Camden Snow Bowl
FY 24 Budget**

- 7001-1005 **Dues and Publications**
Includes National Ski Area Association and Ski Maine

- 7001-1201 **Mileage**
Mileage Reimbursement for employees who might travel on Town business.

- 7001-1202 **Professional Development**
Training costs for personnel.

- 7001-1205 **Uniforms/Clothing**
Clothing provided by the Town for certain personnel to wear at work, that shows they are Snow Bowl personnel.

- 7001-1215 **Advertising/Marketing**
Various types of marketing the Snow Bowl: radio, print media, internet, partnerships, ski resort services.

- 7001-1520 **Communications**
Land line phones, cell phones or monthly stipends.

- 7001-2501 **General Liability Insurance**
Ski area liability insurance. Includes surcharge on previous year when income is above projections.

- 7001-3001 **General Legal**
Fees to provide legal counsel as may be necessary.

- 7001-3011 **Printing**
Pamphlets promoting the Snow Bowl and events.

- 7001-3013 **Software Support/Licensing**
License and support for Snow Bowl point-of-sale software.

- 7001-3102 **Credit Card Fees**
Monthly credit card fees for Snow Bowl business.

- 7001-3235 **Computer/office Equip Maint**
Monthly fees for cleaning and occasional tech support, hardware purchases and R & M.

**Town of Camden, Maine
Camden Snow Bowl
FY 24 Budget**

Dept/Div: 70-05 Lodge, Maintenance Shop

Account	FY 21 Budget	FY 21 Actuals	FY 22 Budget	FY 22 Actuals	FY 23 Budget	FY 23 Actuals to Date	FY 24 Proposed Budget	FY 24 Select Board
7005-0101 Full-Time Wages	15,600	14,645	15,400	6,946	8,600	10,845	19,200	
7015-0105 Part-Time Wages	2,500	1,982	2,500	902	2,500	661	2,500	
7005-0501 FICA/Medicare	1,400	1,254	1,400	593	850	869	1,700	
7005-0505 ICMA/MPers	1,600	1,479	1,600	1,667	-	-	2,000	
7005-0510 Health Insurance	5,900	5,654	5,900	5,697	-	-	6,000	
7005-1006 Cleaning & Building Supplies	4,500	1,993	4,500	1,702	4,500	557	2,500	
7005-1501 Electricity	5,500	2,838	5,500	13,884	14,000	3,887	8,000	
7005-1505 Heat	5,000	6,762	5,000	4,833	5,000	1,352	1,500	
7005-1525 Kitchen Propane	1,000	-	1,000	1,406	1,200	632	1,200	
7005-2020 Equipment Maintenance	3,500	3,147	3,500	352	3,500	875	3,000	
7005-2030 Building Maintenance	6,000	16,056	6,200	8,059	8,000	7,336	7,500	
7005-2032 Building Improvements	2,000	2,354	1,000	1,207	1,000	697	1,000	
7005-2070 Parking Lot Maintenance	1,000	83	1,000	-	1,000	90	500	
7005-3014 Contracted Cleaning	500	-	500	-	500	-	500	
7005-3032 Trash Removal	2,000	2,033	2,000	3,076	3,000	2,818	3,000	
7005-3035 Security Services	250	236	250	33	130	258	275	
	58,250	60,516	57,250	50,357	53,780	30,877	60,375	-
							12.26%	-100.00%
							<i>Change over FY 23</i>	

7005-0101 Full-Time Wages

Employee that cleans and maintains facility - approx 21 weeks of one FT person.

7005-0105 Part-Time Wages

Additional cleaning staff periodically needed for Lodge cleaning

7005-0501 FICA/Medicare

7.65% Employer share of FICA/Medicare.

7005-0506 ICMA/MPers

Retirement plans offered are either enrollment in an ICMA Deferred Compensation Plan or enrollment in the Maine Public Employees System (MPers). Employees enrolled in ICMA receive up to a 5% match from the Town. The Town's share of MPers for employees enrolled in the MPERS plan for Town employees is 11.4%.

7005-0510 Health Insurance

Health insurance coverage is available to full time employees. Part time employees who work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan. 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.

7005-1006 Cleaning & Building Supplies

Paper goods, light bulbs, cleaning supplies, small hardware items, cleaning equipment repair, misc. paint and maintenance supplies, etc. Includes shop supplies.

**Town of Camden, Maine
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- 7005-1501 **Electricity**
Electricity for lodge & maintenance buildings

- 7005-1505 **Heat**
Heating fuel for the lodge, modular buildings and maintenance shop

- 7005-1525 **Kitchen Propane**
Kitchen propane - paid by winter food vendor

- 7005-2020 **Equipment Maintenance**
General minor repairs & maintenance to buildings' equipment and new septic pump

- 7005-2030 **Building Maintenance**
Miscellaneous building maintenance. Replace carpet on main floor and stairs

- 7005-2032 **Building Improvements**
General building improvement projects, furnishings or equipment

- 7005-2070 **Parking lot Maintenance**
Parking lot material and driveway repair

- 7005-3014 **Contracted cleaning**
Annual professional carpet cleaning, lodge window cleaning

- 7005-3032 **Trash Removal**
Contracted trash removal

- 7005-3035 **Security Services**
Monitoring of security system.

**Town of Camden, Maine
Camden Snow Bowl
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- 7015-0101 **Full-Time Wages**
Full-time salaries for mountain manager and 4 full-time maintenance staff for 22 weeks.
- 7015-0105 **Part-Time Wages**
One seasonal part-time Administrative Assistant responsible for group sales, lodging partnerships and ski reports.
Includes other seasonal help such as mechanic as needed.
- 7015-0140
thru **Seasonal Wages** for Ski School, Ski Patrol, Ticket Sales, Terrain Park, Groomer, Lift Operators, Snowmaking, Toboggan Chute and
7015-0148 Tubing Hill employees.
- 7015-0501 **FICA/Medicare**
7.65% Employer share of FICA/Medicare.
- 7015-0506 **ICMA/MPers**
Retirement plans offered are either enrollment in an ICMA Deferred Compensation Plan or enrollment in the Maine Public Employees System (MPers). Employees enrolled in ICMA receive up to a 5% match from the Town. The Town's share of MPers for employees enrolled in the MPERS plan for Town employees is 11.4%.
- 7015-0510 **Health Insurance**
Health insurance coverage is available to full time employees. Part time employees who work 20 hours or more per week year round (but less than 30 hours) are eligible to join at their own expense. Employees hired after Jan. 1, 2007 pay a share of dependent coverage. The Town offers employees three plan options with different levels of coverage, and therefore, creates a cost difference. More expensive plans will require more employee cost participation.
- 7015-1001 **Office Supplies**
General office and computer supplies.
- 7015-1007 **Ticket Supplies**
Order tickets supplies every other year
- 7015-1013 **Safety Equipment/Supplies**
Mountain safety supplies, PPE
- 7015-1014 **Gasoline/Diesel/Oil**
Mountain equipment fuel
- 7015-1015 **Shop Supplies**
Paper towels, etc
- 7015-1071 **Ski Race Supplies**
Race supplies and safety equipment that is reimbursed by the ski club
- 7015-1072 **Ski Patrol Supplies**
First aid supplies and uniforms, etc
- 7015-1073 **Ski School Supplies**
School Certificates and raffle tickets
- 7015-1202 **Professional Development**
Training, meals reimbursement for personnel attending training to include lift maintenance, wilderness, first aid training, etc.
- 7015-1501 **Electricity**
On the mountain electricity
- 7015-1504 **Snowmaking Electricity**
Snowmaking Electricity
- 7015-1525 **LP Gas/Propane**
On mountain buildings

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- 7015-2005 **Vehicles Repair & Maintenance**
Repairing and maintaining snow bowl vehicles.

- 7015-2071 **Lift Repair & Maintenance**
General repair & maintenance

- 7015-2072 **Equipment Repair & Maintenance**
Various small equipment repairs and maintenance

- 7015-2073 **Snowmaking system Repairs and Maintenance**
Parts and supplies for in-house personnel to maintain snowmaking system.

- 7015-2074 **Trail Maintenance Supplies**
Trail signage, rope, bamboo, warning disc, yellow marking material, 4-season trail improvements and maintenance

- 7015-2075 **Mountain Building Supplies**
Temp building for retail and race training center needs new roof
- 7015-2076 **Terrain Park Supplies**
Shovels, rakes, etc

- 7015-3123 **Contingency**
Unanticipated expenses

- 7015-3287 **Snowmaking Equipment Lease (2)**
Lease payments for 3 compressors (\$3,600 per compressor + \$350 shipping each way) for December and January, send all back in February.

- 7015-3408 **Ski Equipment**
Replacement of rental gear moved to Rental shop

- 7015-3435 **Merchandise**
Snow Bowl branded merchandise for resale

**Town of Camden, Maine
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Dept/Div: 70-20 Rental Shop

Account	FY 21 Budget	FY 21 Actuals	FY 22 Budget	FY 22 Actuals	FY 23 Budget	FY 23 Actuals to Date	FY 24 Proposed Budget	FY 24 Select Board
7020-0101 Full-Time Employees	-	-	-	-	12,470	10,130	19,800	
7020-0105 Part-Time Employees	24,000	10,453	24,000	8,582	12,000	3,405	2,500	
7020-0501 FICA/Medicare	1,900	758	1,900	657	1,900	1,024	1,750	
7020-0505 ICMA/Mpers	-	-	-	-	-	-	2,100	
7020-0510 Health Insurance	-	-	-	-	-	-	6,000	
7020-1270 Rental Shop Supplies	1,000	1,114	1,000	796	1,000	-	800	
7020-2020 Equipment Maintenance	12,000	12,500	12,000	12,000	12,000	6,000	12,000	
7020-3530 SB Rental Shop Equipment	10,000	11,603	12,000	13,677	12,000	8,688	12,000	
	48,900	36,428	50,900	35,712	51,370	29,247	56,950	-
							10.86%	-100.00%
							<i>Change over FY 23</i>	

7020-0155 **Part-Time Wages**
Three seasonal employees.

7020-0501 **FICA/Medicare**
7.65% of paid wages.

7020-1270 **Rental Shop Supplies**
Rental forms, tools, cleaning supplies, etc

7020-2020 **Equipment Maintenance**
Maintenance/tuning of rental shop equipment, includes payment to Ragged Mountain sports for service

7020-3530 **SB Rental Shop Equipment**
Replacement of rental equipment. Supplemented by ski club for kids gear

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Dept/Div: 70-30 Toboggan Nationals

Account	FY 21 Budget	FY 21 Actuals	FY 22 Budget	FY 22 Actuals	FY 23 Budget	FY 23 Actuals to Date	FY 24 Proposed Budget	FY 24 Select Board
7030-0105 Part-time Wages	5,000	-	5,000	3,820	3,500	1,937	-	
7030-0501 FICA/Medicare	400	-	400	292	270	148	-	
7030-1015 General Supplies	1,500	-	1,500	568	2,000	967	2,000	
7030-1215 Marketing Services	3,500	-	3,500	3,043	5,000	5,320	5,000	
7030-1240 Merchandise	3,000	30	3,000	4,807	6,000	9,726	5,000	
7030-1241 Equipment Rental	10,000	-	12,000	10,031	12,000	20,400	12,000	
7030-2078 Toboggan Chute Repairs	1,000	-	3,500	3,591	3,500	3,708	3,500	
7030-1243 Parking	3,000	-	3,500	5,822	6,000	1,550	3,000	
	27,400	30	32,400	31,974	38,270	43,756	30,500	-
							-20.30%	-100.00%
							<i>Change over FY 23</i>	

7030-0105 **Part-Time Wages**
Seasonal employees who set up, run the event, and clean up after the event.

7030-0501 **FICA/Medicare**
7.65% Employer share of FICA/Medicare.

7030-1015 **General Supplies**
Event specific supplies.

7030-1215 **Marketing Services**
Includes brochures, event program, website, and Facebook advertising.

7030-1240 **Merchandise**
Event merchandise for resale.

7030-1241 **Equipment Rental**
Sound system, portable toilets, electrician, trash removal, etc.

7030-1243 **Parking**
Donation to West Bay Rotary for managing the parking during the event.

7030-2078 **Toboggan Chute Repairs**
Ongoing maintenance for chute.

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Dept/Div: 70-35 Capital Improvements/Debt

		FY 21	FY 21	FY 22	FY 22	FY 23	FY 23	FY 24	FY 24
Account		Budget	Actuals	Budget	Actuals	Budget	Actuals to Date	Proposed Budget	Select Board
7035-3620	2010 Piston Bully Groomer Deb	18,939	18,939	18,939	18,939	18,939	18,939	18,939	
7035-3626	Compressor Debt	7,808	7,808	7,707	7,707	7,598	7,327	7,481	
7035-3628	Conveyor Relocation	-	9,173	-	5,958	-	23,000	-	
7035-3629	Tubing Hill	-	14,129	-	12,358	-	-	-	
7035-2080	Lodge Restoration	-	-	-	26,744	-	-	-	
7035-2081	Personal Property Restoration	-	-	-	6,899	-	-	-	
		26,747	50,049	26,646	78,605	26,537	49,266	26,420	-
								-0.44%	-100.00%

7035-3620 Piston Bully Groomer Debt

2010 Piston Bully 400 Park Pro Snow Groomer purchased in November 2016 at a cost of \$166,950. Purchase was funded with a 10 year capital lease with Androscoggin Bank @2.92%.

Change over FY 23

7035-3626 Compressor Debt

Purchase of a used compressor was part of the \$500,000 Bond article approved in June 2016.

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Dept/Div: 71-56 Reserves

Account	FY 21 Budget	FY 21 Actuals	FY 22 Budget	FY 22 Actuals	FY 23 Budget	FY 23 Actuals to Date	FY 24 Proposed Budget	FY 24 Select Board
7156-4413 Compressors	-	-	-	-	100,000	17,263	-	-
	-	-	-	-	100,000	17,263	-	-
7156-4413 Compressor Reserve							-100.00%	-100.00%
Plans to begin purchasing compressors as opposed to renting them for snowmaking.							<i>Change over FY 23</i>	