

		Actual	Budgeted	Requested	Estimated	Estimated	Estimated	Estimated
Account Description		Last Year	This Year	Year One	Year Two	Year Three	Year Four	Year Five
		FY24	FY25	FY26	FY27	FY28	FY29	FY30
21	FUND BALANCE - Capital Improvement Program Fund							
	Starting Fund Balance	15,964,436	11,998,338	10,062,936	10,095,647	8,715,155	7,629,338	7,553,323
	Revenues & Other Sources	5,893,380	7,992,215	9,960,328	8,547,125	9,093,734	8,937,013	8,343,814
	Expenditures & Other Uses	9,859,478	9,927,617	9,927,617	9,927,617	10,179,551	9,013,028	8,277,118
	Ending Fund Balance	11,998,338	10,062,936	10,095,647	8,715,155	7,629,338	7,553,323	7,620,019
21	REVENUES - Capital Improvement Program Fund							
	Non-Tax Revenue							
	Donations / Grants (Town not School)							
	82-4512 Misc Grnts	0	0	0	0	0	0	0
	82-4514	0	0	0	0	0	0	0
	Gov't Grants: (does not reflect state grants to school)							
	92-4204 ME-Gov't Road Asst Program	56,003	66,004	66,004	66,000	66,000	66,000	66,000
	82-4518 FED ARA-American Recovery Act			0				
	Sale of Fixed Assets:					-	-	-
	82-4518				-	-		
	82-4518				-	-		
	Other Local Sources (Interest & Misc.)							
	82-4520 Fire Station Cell Phone Antenna Lease	48,566	62,566	62,566	62,566	62,566	62,566	62,566
	82-4700 Investment Interest	30,000	225,000	225,000	37,000	37,000	37,000	37,000
	82-4522 Lease Payments by Water Fund	77,682	77,682	77,682	77,682	77,682	77,682	77,682
	82-4363 Lease From Atlantic Fleet/Bay Ferries	205,000	205,000	205,000	205,000	205,000	205,000	205,000
	82-4600 Bond Premium/market appreciation		247,000	750,000	500,000	150,000		
	Total Non-Tax Revenue:	417,251	883,252	1,386,252	948,248	598,248	448,248	448,248
	Sale of Bonds:					-	-	
	Total Bonds:			0				
	Total Non-Tax Revenue	417,251	883,252	1,386,252	948,248	598,248	448,248	448,248
				0	0	0	0	0
	Property Taxes Raised for Capital Improvement Fund							
	CIP Property Tax Income	1,828,620	3,755,723	5,580,135	5,398,878	6,320,487	6,338,766	5,770,567
	Inter-Fund Transfers In							
	88-4806 G/F Transfer In from Gen Fund Balance	150,000	0	0			0	0
	Total Transfers-In	1,978,620	3,755,723	5,580,135	5,398,877	6,320,486	6,338,765	5,770,566
	Transfer In from Sewer/Water Funds-Fiber project	10,000	0	0				
	88-4362 Parking Meter Fund: Transfer in (debt & CIP) *	1,556,935	2,946,820	2,754,071	2,000,000	2,000,000	2,000,000	2,000,000
	88-4364 Cruise Ship Fund: Port Development Fees **	246,294	406,420	239,870	200,000	175,000	150,000	125,000
	Total Transfers from Other Funds	1,813,229	3,353,240	2,993,941	2,200,000	2,175,000	2,150,000	2,125,000
	Total Revenues & Other Sources	4,209,100	7,992,215	9,960,328	8,547,125	9,093,734	8,937,013	8,343,814

* = Partial or Full Parking Funding		Capital Improvement Program																
** = Partial or Full Cruise Ship Funding		Year By Year Overview																
Account Number	Replacement Fiscal Year	Est Year End FY25	Year One FY26			Year Two FY27			Year Three FY28			Year Four FY29			Year Five FY30			
21	Account Description	Balance	Funding	Spending	Balance	Funding	Spending	Balance	Funding	Spending	Balance	Funding	Spending	Balance	Funding	Spending	Balance	
22	Technology Division																	
6114	Copy Machines	11,195	5,571	0	16,766	5,571	0	22,337	5,571	0	27,908	5,571	0	33,479	5,571	0	39,050	
6115	Fiber Engineering Project	413,628	0	26,000	387,628	0	26,000	361,628	0	26,000	335,628	0	26,000	309,628	0	26,000	283,628	
6117	Virtual Desktpr Softwr-PD-New	20,000	0	0	20,000	0	0	20,000	0	0	20,000	0	0	20,000	0	0	20,000	
6119	Fire Prot Syst-Server Rm	17,262	1,733	0	18,995	1,733	0	20,728	1,733	0	22,461	1,733	0	24,194	1,733	0	25,927	
6120	WAN & Broadcst & WiFi **2k	32,338	5,833	0	38,171	5,833	0	44,004	12,500	0	56,504	5,833	0	62,337	5,833	0	68,170	
6124	3 VM Host Servers & Storage	2026 39,963	20,000	20,000	39,963	25,000	25,000	39,963	20,000		59,963	20,000		79,963	25,000		104,963	
6126	Website Imprmnts	15,585	4,375	0	19,960	4,375	0	24,335	4,375	0	28,710	4,375	0	33,085	4,375	0	37,460	
6128	Town Phone System	193	4,545	0	4,738	7,545	0	12,283	17,545	0	29,828	4,545	0	34,373	7,545	0	41,918	
6231	Security Camera System	13,035	5,000	3,000	15,035	5,000	0	20,035	5,000	0	25,035	5,000	0	30,035	5,000	0	35,035	
	<i>Total Technology</i>	563,199	47,057	49,000	561,256	55,057	51,000	565,313	66,724	26,000	606,037	47,057	26,000	627,094	55,057	26,000	656,151	
24	Municipal Building																	
6130	Building Renovations *5K **5k	2026 46,608	30,000	15,850	60,758	30,000	8,000	82,758	30,000		112,758	33,679		146,437	33,679		180,116	
6136	Energy Audit/Improvements	9,846	15,000	0	24,846	15,000	0	39,846	15,000	0	54,846	15,000	0	69,846	15,000	0	84,846	
	<i>Total Muni. Bldg.</i>	56,454	45,000	15,850	85,604	45,000	8,000	122,604	45,000	0	167,604	48,679	0	216,283	48,679	0	264,962	
30	Code Enforcement Division																	
6150	Code Vehicle Reserve	17,418	3,200	0	20,618	3,200	0	23,818	3,200	0	27,018	3,200	0	30,218	3,200	0	33,418	
	<i>Total Code</i>	17,418	3,200	0	20,618	3,200	0	23,818	3,200	0	27,018	3,200	0	30,218	3,200	0	33,418	
32	Assessing Division																	
6115	GIS Eqmnt/Assessing Softwr	3,904	3,950	0	7,854	4,000	0	11,854	4,000	0	15,854	4,000	0	19,854	4,000	0	23,854	
6116	Contract Revaluation Srv	50,904	10,000	0	60,904	20,000	0	80,904	20,000	0	100,904	20,000	0	120,904	20,000	0	140,904	
6150	Assessing/TSA Vehicle Resrv	24,604	0	0	24,604	5,000	0	29,604	5,000	0	34,604	5,000	0	39,604	5,000	0	44,604	
6160	Ortho Photos/Pictometry	5,807	2,400	0	8,207	2,400	0	10,607	2,400	0	13,007	2,400	0	15,407	2,400	0	17,807	
	<i>Total Assessing</i>	85,219	16,350	0	101,569	31,400	0	132,969	31,400	0	164,369	31,400	0	195,769	31,400	0	227,169	
34	Planning Department																	
6162	Safe Streets for All *50K	2026 0	50,000	50,000	0	0	0	0	0	0	0	0	0	0	0	0	0	
6164	Lwr Main St Strtscp **\$30K	422,293	0	0	422,293	0	0	422,293	0	0	422,293	50,000	0	472,293	50,000	0	522,293	
6166	Cottage St Strtscp **\$30K	416,726	0	0	416,726	0	0	416,726	0	0	416,726	50,000	0	466,726	50,000	0	516,726	
6168	Town Hill Housing (share w/ANP)	0			0													
6169	Comp Plan implementation	0			0													
6170	Reports*100k	0	200,000	140,000	60,000	60,000	60,000	0	60,000	60,000	0	60,000	60,000	0	60,000	60,000	0	
	<i>Total Planning</i>	839,019	250,000	190,000	899,019	60,000	60,000	839,019	60,000	60,000	839,019	160,000	60,000	939,019	160,000	60,000	1,039,019	
40	Ambulance Division																	
6200	Ambulances (3) ** 23k *85K	2027 252,543	108,000	0	360,543	108,000	450,000	18,543	108,000	0	126,543	108,000	0	234,543	108,000	0	342,543	
6202	Defibrillators/Monitors	2029 53,552	24,500	0	78,052	30,000		108,052	24,500		132,552	30,000	108,000	54,552	24,500		79,052	
6204	Patient Simulator/Chest Compr.	11,728	2,588	6,000	8,316	2,588	0	10,904	2,588	0	13,492	2,588	0	16,080	2,588	0	18,668	
	<i>Total Ambulance</i>	317,823	135,088	6,000	446,911	140,588	450,000	137,499	135,088	0	272,587	140,588	108,000	305,175	135,088	0	440,263	

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** = Partial or Full Cruise Ship Funding		Year By Year Overview																
Account Number	Account Description	Replacement Fiscal Year	Est Year End FY25	Year One FY26			Year Two FY27			Year Three FY28			Year Four FY29			Year Five FY30		
21			Balance	Funding	Spending	Balance	Funding	Spending	Balance	Funding	Spending	Balance	Funding	Spending	Balance	Funding	Spending	Balance
42	Fire Department																	
6204	Turnout Gear (23 sets in FY26)	2026	48,029	28,100	76,000	129	28,100	0	28,229	28,100	0	56,329	28,100	0	84,429	28,100	0	112,529
6206	Hose & Couplings		24,231	4,000	0	28,231	4,000	0	32,231	4,000	0	36,231	4,000	0	40,231	4,000	0	44,231
6212	Rescue Tools	2035	109	2,513	0	2,622	2,513	0	5,135	2,513	0	7,648	10,513	0	18,161	2,513	0	20,674
6214	Fire Engine #1 Tanker *50K**10k	2030	282,228	90,000	0	372,228	90,000	0	462,228	90,000	0	552,228	90,000	0	642,228	90,000	725,000	7,228
6218	Fire Engine #4 Ladder **10K *25K	2037	190,837	40,000	0	230,837	40,000	0	270,837	40,000	0	310,837	40,000	0	350,837	40,000	0	390,837
6220	Fire Engine #5 Reserve ** \$15k*10K	2045	91,188	25,000	0	116,188	25,000	0	141,188	25,000	0	166,188	25,000	0	191,188	25,000	0	216,188
6222	Portable Radios (20)	2028	14,440	5,000		19,440	5,000	0	24,440	5,000	25,000	4,440	5,000	0	9,440	5,000	0	14,440
6224	Command Vehicles&Trailer	2026	50,000	20,000	70,000	0	18,601	0	18,601	17,628	0	36,228	20,000	0	56,228	18,601	0	74,829
6226	Thermal Imaging Cameras (4)		8,878	2,400	0	11,278	2,400	0	13,678	2,400	0	16,078	2,400	0	18,478	2,400	0	20,878
6227	SCBAs & Cascade System	2029	89,952	35,397	0	125,349	35,397	0	160,745	35,397	0	196,142	35,397	157,000	74,539	35,397	0	109,935
6228	Dry Hydrant		6,600	6,300	6,000	12,900	6,300		19,200	6,300		25,500	6,300		31,800	6,300		38,100
	<i>Total Fire</i>		806,492	258,710	152,000	919,202	257,310	0	1,176,512	256,337	25,000	1,407,849	266,710	157,000	1,517,559	257,310	725,000	1,049,869
45	Police Department																	
6228	Parking Meter Vehicle(s) *5k	2028	86,661	8,207	0	94,868	8,207	0	103,075	5,000	35,000	73,074	8,207	0	81,281	8,207	0	89,488
6229	Parking Meters & Equipmt * 31k		14,718	31,000	0	45,718	31,000	0	76,718	31,000		107,718	31,000	15,000	123,718	31,000		154,718
6230	Cruiser Equipment		23,641	21,000	34,000	10,641	20,000	11,000	19,641	21,000	31,000	9,641	21,000	11,000	19,641	20,000	37,000	2,641
6231	Electronic Fingerprint Scanner		1,900	1,900	0	3,800	1,900	0	5,700	1,900		7,600	1,900		9,500	1,900		11,400
6235	Port Security Boat ** \$10k		108,638	10,870	0	119,508	10,870	0	130,378	10,870		141,248	10,870		152,118	10,870		162,988
6234	Cruiser Replacement ** \$10k	2026/8	57,729	58,750	112,000	4,479	58,750	54,000	9,229	99,000	108,000	229	58,750	54,000	4,979	58,750	60,000	3,729
6236	Records Mgt. Software		8,428	1,500	0	9,928	1,500	0	11,428	1,500		12,928	1,500		14,428	1,500		15,928
6237	Portable Radios (20)		5,000	7,000	0	12,000	7,000	0	19,000	7,000		26,000	7,000		33,000	7,000		40,000
6238	Officer Safety Equipment		72,462	13,680	30,240	55,902	13,680	12,240	57,342	13,680		71,022	13,680		84,702	13,680		98,382
6241	Speed Tr. & Traffic Sol Trailer		16,617	2,600		19,217	2,600	0	21,817	2,600	0	24,417	2,600	0	27,017	2,600	0	29,617
6243	Planning & PSafety Collaborations*\$25k		66,633	50,000		116,633	50,000		166,633	50,000		216,633	50,000		266,633	50,000		316,633
6244	MPERS 3C funding *\$55K		60,820	55,000	84,000	31,820	55,000	84,000	2,820	84,000	84,000	0	84,000	84,000	0	84,000	84,000	0
	<i>Total Police</i>		523,247	261,507	260,240	524,514	260,507	161,240	623,781	327,550	258,000	690,510	290,507	164,000	817,017	289,507	181,000	925,524
47	Dispatch																	
6231	Voice Recorder System	2028	6,081	3,200	0	9,281	3,200		12,481	3,600	16,000	81	3,600		3,681	3,600		7,281
6232	Radio Cmmnd Console		9,450	4,500	0	13,950	4,500		18,450	4,500		22,950	4,500		27,450	4,500		31,950
6235	Ireson Hill Radio Bldg. & Generator	2027	997	6,000	0	6,997	6,000	10,000	2,997	6,000	0	8,997	6,000	0	14,997	6,000	0	20,997
6239	Radio Equipment *20k	2026	54,707	20,000	56,000	18,707	25,000	0	43,707	25,000	0	68,707	25,000	0	93,707	25,000	0	118,707
	<i>Total P.S.Bldg.</i>		71,235	33,700	56,000	48,935	38,700	10,000	77,635	39,100	16,000	100,735	39,100	0	139,835	39,100	0	178,935
49	Public Safety Building																	
6242	Generators -(2) School & PSB		50,531	3,892	0	54,423	3,892	0	58,315	3,892	0	62,207	3,892	0	66,099	3,892	0	69,991
6244	P.S. Bldg. Fire Renovations	2026	39,800	48,566	40,000	48,366	48,566	45,000	51,932	48,566		100,498	28,103		128,601	48,566		177,167
6246	P.S. Bldg. PD Renovations **5k		15,000	5,000	0	20,000	5,000	0	25,000	0	0	25,000	0	0	25,000	0	0	25,000
6248	Workout Equipment - FD & PD		7,500	1,500	0	9,000	1,500	7,500	3,000	1,500	0	4,500	1,500	0	6,000	1,500	0	7,500
6250	P.S. Bldg Repair		0															
	<i>Total P.S.Bldg.</i>		112,831	58,958	40,000	131,789	58,958	52,500	138,247	53,958	0	192,205	33,495	0	225,700	53,958	0	279,658

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21	Account Description	Balance	Funding	Spending	Balance	Funding	Spending	Balance	Funding	Spending	Balance	Funding	Spending	Balance	Funding	Spending	Balance	
53	Harbor Department																	
6250	Boat & Trailer- Lund	4,500	1,500	0	6,000	1,500	0	7,500	1,500	0	9,000	1,500	0	10,500	1,500	0	12,000	
6252	Floats *24K	37,751	24,000	0	61,751	24,000	0	85,751	24,000	0	109,751	24,000	0	133,751	24,000	0	157,751	
6254	Gangways	28,981	2,000	60,000	(29,019)	10,000	0	(19,019)	10,000	0	(9,019)	10,000	0	981	10,000	0	10,981	
6256	Fishermen's Hoists (2)	30,644	8,353	35,000	3,997	2,400	0	6,397	2,400	0	8,797	2,400	0	11,197	2,400	0	13,597	
6258	Ferry Terminal Lot *25k **5K	408,650	150,000	0	558,650	200,000	0	758,650	200,000	0	958,650	200,000	0	1,158,650	200,000	0	1,358,650	
6260	Port Security Office *5k	42,382	10,000	0	52,382	10,000	0	62,382	10,000	0	72,382	10,000	0	82,382	10,000	0	92,382	
6264	Breakwater Repairs	10,000	10,000	0	20,000	10,000	0	30,000	0	0	30,000	0	0	30,000	10,000	0	40,000	
6265	Paton Service **\$4K		4,000	0	4,000	8,000	0	8,000	4,000	0	12,000	4,000	0	16,000	4,000	0	20,000	
6266	Pier Renovations ** \$13k	45,429	13,000	0	58,429	13,000	0	71,429	13,000	0	84,429	13,000	0	97,429	13,000	0	110,429	
6268	Boat Pump Out System	14,600	2,600	0	17,200	2,600	0	19,800	6,200	26,000	0	2,600	0	2,600	2,600	0	5,200	
6269	Pickup Truck *12k	15,500	12,000	0	27,500	12,000	0	39,500	12,000	0	51,500	12,000	0	63,500	12,000	0	75,500	
6270	Harbor Vehicle and Trailer **\$8K		8,000	0	8,000	8,000	0	16,000	8,000	0	24,000	8,000	0	32,000	8,000	0	40,000	
6304	Harbor Float Replacement **\$4K		4,000	0	4,000	4,000	0	8,000	4,000	0	12,000	4,000	0	16,000	4,000	0	20,000	
	<i>Total Harbor</i>	638,437	249,453	95,000	792,890	305,500	0	1,094,390	295,100	26,000	1,363,490	291,500	0	1,654,990	301,500	0	1,956,490	
59	Parks Section																	
5448	Museum in the Streets ** \$2k	16,232	2,000	0	18,232	2,000	0	20,232	2,000	0	22,232	2,000	0	24,232	2,000	0	26,232	
6300	Benches, BikeRks*5k**5k	58,160	10,000	3,600	64,560	10,000	0	74,560	10,000	0	84,560	10,000	0	94,560	10,000	0	104,560	
6302	Grant Park Reserve ** \$5k	21,000	5,000	0	26,000	5,000	0	31,000	5,000	0	36,000	5,000	0	41,000	5,000	0	46,000	
6304	Tree Planting and Pruning *\$15K	46,298	15,000	15,000	46,298	15,000	15,000	46,298	15,000	15,000	46,298	15,000	15,000	46,298	15,000	15,000	46,298	
6306	Park Irrigation Systems	24,200	3,000	0	27,200	3,000	0	30,200	3,000	0	33,200	3,000	0	36,200	3,000	0	39,200	
6308	Skatepark Maint. Reserve	35,271	4,516	0	39,787	4,516	0	44,303	4,516	0	48,819	4,516	0	53,335	4,516	0	57,851	
6310	Mt. Desert St. Cemetery	23,328	0	0	23,328	0	0	23,328	0	0	23,328	0	0	23,328	0	0	23,328	
6312	Playground Equipment *20K	74,800	20,000	20,000	74,800	20,000	0	94,800	20,000	0	114,800	20,000	0	134,800	20,000	0	154,800	
6314	Launch Ramp @ Hadley Pt.	23,874	2,700	0	26,574	2,700	0	29,274	2,700	0	31,974	2,700	0	34,674	2,700	0	37,374	
6316	Tennis & Basketball Crts *5K	20,586	5,000	0	25,586	5,000	0	30,586	5,000	0	35,586	5,000	0	40,586	5,000	0	45,586	
6318	Village Green Bandstd **5K	68,735	5,000	0	73,735	5,000	72,500	6,235	5,000	5,000	11,235	5,000	0	16,235	5,000	5,000	21,235	
6332	Glen Mary Renovations *27K	162,239	27,000	0	189,239	27,000	0	216,239	27,000	0	243,239	27,000	0	270,239	27,000	0	297,239	
6334	Harborview Park ** \$5k	15,000	5,000	0	20,000	5,000	0	25,000	5,000	0	30,000	5,000	0	35,000	5,000	0	40,000	
6336	Downtown Signage Res. **\$5k	62,517	12,000	0	74,517	12,000	0	86,517	10,000	0	96,517	12,000	0	108,517	12,000	0	120,517	
6338	Park Fountains	60,000	0	30,000	30,000	0	30,000	0	10,000	0	10,000	10,000	0	20,000	10,000	0	30,000	
6340	Agamont Park, Pergola *\$25K	40,000	25,000	0	65,000	25,000	0	90,000	1,500	0	91,500	1,500	0	93,000	1,500	0	94,500	
6342	Village Green Park	5,000	0	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	
6344	Barker Park Security Enhancements	20,000	10,000	0	30,000	10,000	10,000	30,000	10,000	0	40,000	10,000	0	50,000	10,000	0	60,000	
6346	Ballfield Parking Lot	155,000	0	0	155,000	0	0	155,000	1,500	0	156,500	1,500	0	158,000	1,500	0	159,500	
	<i>Total Parks</i>	932,240	151,216	73,600	1,009,856	151,216	127,500	1,033,572	137,216	15,000	1,155,788	139,216	15,000	1,280,004	139,216	15,000	1,404,220	
70	Comfort Stations																	
6350	Restroom Resv (4)	229,990	37,000	265,000	1,990	37,000	0	38,990	37,000	0	75,990	37,000	0	112,990	37,000	0	149,990	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	<i>Total Comfort Stations</i>	229,990	37,000	265,000	1,990	37,000	0	38,990	37,000	0	75,990	37,000	0	112,990	37,000	0	149,990	

* = Partial or Full Parking Funding		Capital Improvement Program																
** = Partial or Full Cruise Ship Funding		Year By Year Overview																
Account Number	Account Description	Replacement Fiscal Year	Est Year End FY25	Year One FY26			Year Two FY27			Year Three FY28			Year Four FY29			Year Five FY30		
21			Balance	Funding	Spending	Balance	Funding	Spending	Balance	Funding	Spending	Balance	Funding	Spending	Balance	Funding	Spending	Balance
77	Highway Division																	
6400	Air Compressor (1)/Welder (1)		6,983	402	0	7,385	402	0	7,787	402	0	8,189	402	0	8,591	402	0	8,993
6402	Backhoe (1)*50K		101,350	50,000	0	151,350	50,000	0	201,350	50,000	0	251,350	50,000	0	301,350	50,000	0	351,350
6404	Brush Chipper		16,127	2,600	0	18,727	2,600	0	21,327	2,600	0	23,927	2,600	0	26,527	2,600	0	29,127
6406	Bikeway/Ped. Imprvmts *\$10k		170,000	60,000	30,000	200,000	60,000	0	260,000	10,000	0	270,000	60,000	0	330,000	60,000	0	390,000
6408	Road Grader (used) *60k	2029	280,694	60,000	0	340,694	75,000	0	415,694	60,000	0	475,694	75,000	550,000	694	75,000	0	75,694
6410	Parking Lot Acq.		56,813	0	0	56,813	50,000	0	106,813	0	0	106,813	0	0	106,813	50,000	0	156,813
6412	Hydraulic Truck Lifts (2)	2026	21,583	2,955	24,000	538	2,955	0	3,493	2,955	0	6,448	2,955	0	9,403	2,955	0	12,358
6414	Front End Loader *20k		149,020	20,000	0	169,020	16,500	180,000	5,520	20,000	0	25,520	20,000	0	45,520	20,000	0	65,520
6416	Excavator (Bobcat)		89,232	9,167	0	98,399	9,167	0	107,566	9,167	0	116,733	9,167	0	125,900	9,167	0	135,067
6418	Snowblower *\$5K		35,800	5,000	0	40,800	5,000	0	45,800	5,000	0	50,800	5,000	0	55,800	5,000	0	60,800
6420	Road Improvements *\$1.4MM		1,875,578	1,400,000	1,400,000	1,875,578	1,400,000	1,400,000	1,875,578	1,400,000	1,400,000	1,875,578	1,400,000	1,400,000	1,875,578	1,400,000	1,400,000	1,875,578
6422	Fuel Pump System		38,900	5,250	0	44,150	5,250	0	49,400	5,250	0	54,650	5,250	0	59,900	5,250	0	65,150
6424	Sidewalk Plow *\$26k		85,254	26,000	0	111,254	26,000	0	137,254	26,000	0	163,254	26,000	0	189,254	26,000	0	215,254
6426	Sidewalk Consrt *\$150k		414,430	150,000	300,000	264,430	150,000	300,000	114,430	200,000	300,000	14,430	300,000	300,000	14,430	300,000	300,000	14,430
6428	Heating and Hot Water System	2026	300,000	0	300,000	0	2,500	0	2,500	2,500	0	5,000	2,500	0	7,500	2,500	0	10,000
6430	Steam/Pressure Washer		13,029	500	0	13,529	500	0	14,029	500	0	14,529	500	0	15,029	500	0	15,529
6434	Eden Path Lighting		119,220	0	0	119,220	0	0	119,220	0	0	119,220	0	0	119,220	0	0	119,220
6436	Street Sweeper (Vacuum) *40k**\$10K		70,600	50,000	0	120,600	50,000	0	170,600	50,000	0	220,600	50,000	0	270,600	50,000	0	320,600
6438	Pub Wrks Complx/Solar		89,228	0	0	89,228	2,000	0	91,228	2,000	0	93,228	2,000	0	95,228	2,000	0	97,228
6440	School Satellite Park Lot		200,000	0	0	200,000	65,000	0	265,000	65,000	0	330,000	65,000	0	395,000	65,000	0	460,000
6442	Tag Trailer		23,380	2,500	0	25,880	2,500	0	28,380	2,500	0	30,880	2,500	0	33,380	2,500	0	35,880
6444	Brine Mixing Equipment		9,779	2,200	0	11,979	2,200	0	14,179	2,200	0	16,379	2,200	0	18,579	2,200	0	20,779
6446	Liquid Anti-icer Tank		14,897	900	0	15,797	900	0	16,697	900	0	17,597	900	0	18,497	900	0	19,397
6448	Street Lights/Traffic Signals		34,150	0	0	34,150	0	0	34,150	0	0	34,150	0	0	34,150	0	0	34,150
6450	Light Trucks (6 + PWD)*\$100K		193,545	100,000	100,000	193,545	100,000	100,000	193,545	100,000	100,000	193,545	100,000	100,000	193,545	100,000	100,000	193,545
6452	Plow Trucks (5) *100k		171,926	100,000	0	271,926	100,000	0	371,926	100,000	0	471,926	100,000	0	571,926	100,000	0	671,926
6453	Bobcat Loader & Eqmnt		33,840	5,000	0	38,840	5,000	0	43,840	5,000	0	48,840	5,000	0	53,840	5,000	0	58,840
6454	Roller, Vibratory*\$15K		22,262	15,000	0	37,262	15,000	0	52,262	15,000	0	67,262	15,000	0	82,262	15,000	0	97,262
6472	Forklift shared with Solid Waste		70,000			70,000			70,000			70,000			70,000			70,000
6457	Power screen		11,000	11,000		22,000	11,000	0	33,000	11,000	1	43,999	11,000	1	54,998	11,000	1	65,997
	<i>Total Highway</i>		4,718,620	2,078,474	2,154,000	4,643,094	2,209,474	1,980,000	4,872,568	2,147,974	1,800,001	5,150,541	2,312,974	2,350,001	5,113,514	2,362,974	1,800,001	5,676,487
79	Solid Waste Division																	
6402	Backhoe		5,900	2,950		8,850	2,950		11,800	2,950		14,750	2,950		17,700	2,950		20,650
6455	Heating System		9,310	1,757	0	11,067	1,757	0	12,824	1,757	0	14,581	1,757	0	16,338	1,757	0	18,095
6456	Recycling/Single Sort/Canopy		46,125	2,167	0	48,292	2,167	0	50,459	2,167	0	52,626	2,167	0	54,793	2,167	0	56,960
6458	Transfer Station Renovations		39,599	3,000	0	42,599	3,000	0	45,599	3,000	0	48,599	3,000	0	51,599	3,000	0	54,599
6460	(3) 48' Trailers *40K	2026	70,673	46,000	115,000	1,673	40,000	0	41,673	40,000	0	81,673	40,000	0	121,673	40,000	0	161,673
6462	Compactor Unit w/Hopper*15K	2026	27,870	73,000	100,000	870	15,000	0	15,870	15,000	0	30,870	15,000	0	45,870	15,000	0	60,870
6464	Skid Steer/Bobcat*4K		29,500	4,000	0	33,500	4,500	0	38,000	4,500	0	42,500	4,500	0	47,000	4,500	0	51,500
6466	Hi Pressure Washer		0	500	0	500	500	0	1,000	500	0	1,500	500	0	2,000	500	0	2,500
6468	Solar Panels		112,157	0	0	112,157	0	0	112,157	0	0	112,157	0	0	112,157	0	0	112,157
6470	Truck *20K		40,125	20,000	0	60,125	21,975	0	82,100	21,975	0	104,075	21,975	0	126,050	21,975	0	148,025
	<i>Total Solid Waste</i>		381,259	153,374	215,000	319,633	91,849	0	411,482	91,849	0	503,331	91,849	0	595,180	91,849	0	687,029

* = Partial or Full Parking Funding		Capital Improvement Program																
** = Partial or Full Cruise Ship Funding		Year By Year Overview																
Account Number	Replacement Fiscal Year	Est Year End FY25	Year One FY26			Year Two FY27			Year Three FY28			Year Four FY29			Year Five FY30			
		Balance	Funding	Spending	Balance	Funding	Spending	Balance	Funding	Spending	Balance	Funding	Spending	Balance	Funding	Spending	Balance	
21	84	Town Debt Service																
6502	D- Agamont Pk.& Seawall-'05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6504	K- Muni.Bldg.Renov.-'15	0	141,625	141,625	0	138,050	138,050	0	135,163	135,163	0	132,000	132,000	0	132,000	132,000	0	
6506	J- Public Works Complex-'13	0	224,200	224,200	0	221,575	221,575	0	218,700	218,700	0	225,325	225,325	0	225,325	225,325	0	
6508	K-Downtown Signs '15 ** \$22k	0	22,050	22,050	0	21,400	21,400	0	20,875	20,875	0	20,300	20,300	0	20,300	20,300	0	
6510	F - Public Works- '10 ** \$31k	0	212,535	212,535	0	191,023	191,023	0	183,064	183,064	0	175,105	175,105	0	175,105	175,105	0	
6512	L-Pub Safety Bldg Envelp '15	0	26,800	26,800	0	25,800	25,800	0	25,050	25,050	0	24,500	24,500	0	24,500	24,500	0	
6514	Trnsfr Station,FTrck,Bldg Slab '17	0	224,100	224,100	0	216,100	216,100	0	208,100	208,100	0	201,700	201,700	0	201,700	201,700	0	
6516	FerryTrm/PrkMeter Bond-'18 *50k	0	169,625	169,625	0	163,875	163,875	0	158,125	158,125	0	152,375	152,375	0	152,375	152,375	0	
6518	FerryTerm/BayF Taxable'18 ** 25K	0	89,425	89,425	0	87,225	87,225	0	89,925	89,925	0	87,525	87,525	0	87,525	87,525	0	
6520	Fiber Build	0	65,675	65,675	0	63,925	63,925	0	62,175	62,175	0	60,425	60,425	0	60,425	60,425	0	
6522	Solar Array Higgins Pit	0	377,100	377,100	0	367,100	367,100	0	357,100	357,100	0	342,225	342,225	0	342,225	342,225	0	
	StormWater Priority Infrastructure	0	675,525	675,525	0	657,775	657,775	0	640,025	640,025	0	622,275	622,275	0	622,275	622,275	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
82	<i>Total Town Debt</i>	0	2,228,660	2,228,660	0	2,153,848	2,153,848	0	2,098,302	2,098,302	0	2,043,755	2,043,755	0	2,043,755	2,043,755	0	
6190	Bond premium interest only pmt			0	0		0	0		0	0	20,000	0	20,000	20,000	0	40,000	
	Town Totals	10,293,483	5,991,746	5,660,350	10,430,879	5,819,607	4,994,088	11,256,399	5,749,798	4,264,303	12,669,074	5,921,029	4,863,756	13,726,347	5,993,593	4,790,756	14,929,184	
	Funds Available		5,991,746			5,819,607			5,749,798			5,921,029			5,993,593			

Capital Improvement Program

Narrative Description

Purchases & Projects - Highlights

In FY26, the Town proposes:

- Transfer Station Compactor Unit
- Public Works Heating and Hot Water System
- New Ballfield Comfort Station
- Town Hill Playground Fence
- Harbor Gangways (partial grant funding)
- Fire Turnout Gear

Debt Service (CIP Expenses pages 6-7; see also Charts 16-18)

Our bond payments will be approximately \$6,085,000 including both Municipal and School debt service in FY26, or about 61% of our normal annual CIP appropriation, this increase due to new bonds sold in August of 2023 and the Connors Emerson school build bond sale in the summer of 2024.

\$223,870 will be transferred from Cruise Ship fees to help support related capital projects and debt service, while \$2,754,071 will be transferred from the Parking Fund to fund its related debt as well as other capital needs. These transfers represent 30% of the total CIP appropriations. See also “Inter-Fund Transfers In” section below.

How the Capital Improvement Program Works

In order to better understand our Capital Improvement Program, it may be helpful to explain its purpose and function. As required by Section C-30A of the Town Charter, the CIP is "a program consisting of projects any one of which costs more than \$5,000 and meets one or more of the following requirements:

- construction time extends to two or more fiscal years;
- includes planning for, construction of or major renovation of a Town building, wharf, public way, sewer, drain or appurtenant equipment; or
- replacement or acquisition of equipment with life expectancy of five years or longer.

The CIP Fund is designed to ensure the Town is able to avoid surprises as we plan for the next five years, or longer with the anticipated replacement of capital assets. This helps to stabilize the tax rate, preventing large swings from year to year despite expenditure increases.

Through proper CIP planning, we are able to anticipate most of our large capital expenditures, providing the Town greater flexibility and avoiding unnecessary financing costs. With proper financial planning, the Town will be able to pay cash for most capital assets. Furthermore, having a strong cash-financed CIP program improves the Town’s credit worthiness with credit agencies, such as S&P & Moody’s for those times when borrowing makes greater fiscal sense.

Capital Improvement Program

Narrative Description

In order to maintain a pay-as-you-go CIP program, it is necessary to track the estimated useful life of all capital assets, with a realistic depreciation schedule. Accordingly, the Town maintains an "Equipment Replacement Schedule" listing all major equipment and buildings, depreciation rates, and proposed replacement dates. The CIP also contains some contingent purchases and projects which will be undertaken only if we are able to obtain the needed additional funds from grants or bonds.

Other than *Enterprise Fund* assets (Water/Sewer) all Town capital assets are tracked through this fund, which is why purchases of assets for the benefit of Cruise Ship/Parking Funds are appropriated and recorded here but funded by those funds.

For capital accounts, appropriations (authorizations to spend) are continuing appropriations. That is, once Town Meeting authorizes spending capital funds, the authorization to spend the money continues from year to year. The appropriation does not lapse at the end of the year like it does with operating budgets. This funding mechanism has the additional advantage of creating an emergency source of funds, since accumulated reserves can be spent for major repairs or emergency replacements, without the delay inherent in calling a Special Town Meeting.

Debt Management Policy

In 2008 Council adopted, and later amended in 2022, a *Debt Management Policy* that basically states that debt will be issued for a capital project only when it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries or users. Additionally, the policy states that the asset should have a life of at least five years and will be used only for capital projects or equipment and the debt issuance period will not exceed the average useful life of the project. The complete policy is on the Town's website.

Fund Balance Policy

The Town's fund balance policy encourages the Town Manager and Council to annually review any fund balance surplus generated each year from the prior year's operations to consider a nominal drawdown from newly created surplus from the prior audit year results in order to accelerate funding specific CIP projects. The proposed Fund Balance Drawdown for FY26 is \$0.

Terminology

This capital plan covers five fiscal years, the first of which is often referred to as Year One. Although it starts on July 1, 2025, Year One is designated as Fiscal Year 2026, since it ends on June 30, 2026. Fiscal Year 2026 is referred to as FY26 on most schedules. This year's Capital Improvement Program covers the five years from FY26 to FY30. Years Two through Five are budgetary estimates and are not voted on, nor committed with appropriation votes at the annual Town Meeting.

Capital Improvement Program

Narrative Description

Revenues

Non-Tax Revenues

State DOT – Local Road Assistance Program (LRAP) – State Law, 23 MRSA 1803-B(1-A-2) limits the use of LRAP funds to capital improvements related to roads.

Sale of Assets – Reflects any direct asset sales, such as used vehicles that are not budgeted as trade-ins.

Fire Station Cell Phone Antenna Lease – The revenue from the Fire Station cell phone tower lease has been earmarked for maintenance of the Public Safety Building. In FY22, AT&T added an antenna to the building in addition to Verizon’s antennae.

Lease Payments by Water Fund – The rent was calculated as follows: The Water Division occupies approximately 37.5% of the Public Works Complex space. However, since a portion of the debt service costs includes the pole barn and salt shed we reduced the percentage chargeable to the water division to 33.3%. We use a 5-year average of debt costs and equals a lease transfer of \$77,682 per year.

Lease from Atlantic Fleet/Bay Ferries – This revenue source represents the annual proceeds from a 5-year lease on the use of the land at the Ferry Terminal property which is used to help pay the annual debt service that the Town is obligated on. The lease expires on 10/31/2023, with a one-year renewable option for the tenant to execute. However, in FY22, the Council voted to extend the lease by two years in recognition of the forced inactivity in the summer of 2020 and 2021.

CIP Property Taxes Transferred in – CIP funding from taxes is the net result to balance out the proposed appropriations to CIP (for all projects, equipment replacements, debt, etc.) after we consider all other CIP income sources coming in.

Inter-Fund Transfers In:

G/F Transfer In from Fund Balance – By policy, if the undesignated General Fund balance grows beyond its needs, then any drawdown of funds is transferred by the Town Manager to the CIP Fund during the annual budget process. No such transfers are proposed for FY26.

Sewer/Water Transfers In – None proposed in FY26.

Parking Fund: Funds from the Parking Fund are transferred to support the acquisition, construction, maintenance and operation of capital infrastructure projects. In FY26, the Town proposes transferring \$1 million for property tax relief, as allowed by state statute. Items funded wholly or partially by the Parking Meter Fund are identified with a single asterisk (*) in the line item description along with the dollar amount transferred from the Parking Fund to the CIP Fund.

Cruise Ship Fund: Port Development Fees –Port Development Fees collected through the Cruise Ship Fund are annually transferred to the CIP Fund to support Town-owned projects related to capital improvements or debt service that benefit cruise ship passengers, either in whole or in part. Items funded wholly or partially by the Cruise Ship Fund are marked with a double asterisk (**) in the line item description along with the dollar amount transferred from the Cruise Ship Fund to the CIP Fund.

Capital Improvement Program

Narrative Description

Expenditures

Technology Division - #22

Copy Machines – #6114 - We have three copy machines in the Town Office that provide the hundreds of thousands of copies each year to serve the Town Council, and other boards, committees, commissions and task forces, as well as staff administrative needs. A fourth copy machine is located at the Police Department. We redeploy the older copiers to other offices where less volume is required.

Fiber Network – #6115 – This network was recently completed. The town entered into a lease agreement with Consolidated Communications to lease the fiber to municipal buildings. The cost is \$114 for each of the 19 fiber lines to municipal buildings. At the end of the lease the Town will have the option to buy.

Fire Protection System (server room) – #6119 – This is an upgrade to our Server Room that provides a special emergency fire suppression system that will put out a fire while not destroying the critical electrical equipment. This system protects our vital communications and thousands of dollars of equipment.

Wide Area Network, Broadcast & WiFi Systems – #6120 – This line is for replacement of broadcasting equipment used for TV and streaming of Town meetings. Replacement switches for much of our wide area network (WAN) system occurred in 2020. The WAN is the communication system utilizing the fiber optic cable system owned by Charter Communications and running between all Town buildings and facilities.

Virtual Machine (VM) Host Servers; Data & Video Storage: – #6124 - The Town facilities are linked by our fiber-optic Wide Area Network (WAN) allowing all departments to share information and files, such as digital archiving, assessing, maps, the property and GIS database, word processing, spreadsheets, the Finance's Munis system, e-mail backup, scanners, security cameras, SCADA (supervisory control and data acquisition) systems; 17 VM systems are running and are hosted on 3 servers. We replace these three critical servers every three years at the replacement rate of one per year as well as 2 storage devices (NAS's) that hold all data and video storage.

Website Improvements – #6126 - This reserve account is for future website needs.

Town Phone System – #6128 - The Town *Mitel* VOIP system was replaced in FY25.

Security Camera System - #6231 - This is an IP based system with 37 active cameras at many department locations. The software license was upgraded to *Blue Iris* software support in FY21. Cameras in the network are replaced as needed.

Municipal Building - #24

Building Renovations – #6130 – Upgrades are planned for the Planning and Code customer space. Any replacement or upgrade to building security would also be funded from this account.

Building Energy Audit /Improvements - #6136 – This account, established by the Town Council in FY21, is now focused on implementing energy efficiency upgrades based on recommendations from a completed energy audit. Current efforts aim to enhance system performance and reduce operating costs

Capital Improvement Program

Narrative Description

through targeted improvements. The FY26 budget includes a \$15,000 appropriation to support these upgrades and advance the town's commitment to efficient and cost-effective energy management.

Code Enforcement Division - #30

Code Officer Vehicle – #6150 – This is a 2021 AWD plugin hybrid vehicle.

Assessing Division - #32

Geographic Information System Equipment/Vision Assessing Software – #6115 - The Geographic Information System (GIS) software allows staff from across all departments to share the GIS database and generate, edit and retrieve maps and data for Town facilities and other local features. A reserve has been funded to allow replacement of scanning, plotting and field GPS equipment.

Contract Property Revaluation Services – #6116 – A reserve is set up for future needs; currently staff is working on in-house updates to assessing tables.

Assessing/TSA Vehicle Reserve – #6150 – An electric vehicle was leased in FY25, partly funded an Efficiency Maine grant. It is also used for required travel by IT and other departments as needed.

Ortho Photo Update – #6160 – These distortion-free aerial photos of the town use a technology called Pictometry. This imagery takes pictures of the community from a side angle to the ground, which enables the viewer to see the sides as well as the top of structures. A new set was commissioned in FY23 and a five-year replacement cycle is planned.

Planning Department - #34

Safe Streets for All – #6162 – This is the Town's match for a \$200,000 federal grant.

Lower Main St. Streetscape – #6164 – Initial concept design work on a streetscape was completed years ago and then the next step in the process was with Lark Studio, so that long term construction costs and planning could be completed. Engineering studies and estimates for various options also need to be completed on what is anticipated to be a multi-million-dollar project.

Cottage St. Streetscape – #6166 - Design work on a streetscape was completed in FY17 by Lark Studio and the next step was to fund a more detailed engineering study so that long term construction costs and planning can be better ascertained. This is a multi-million-dollar project.

Reports – #6170 – This new section provides funding for plans, reports, and studies that support the development of future capital projects. The goal is to facilitate pre-project planning 2–3 years ahead of construction to ensure projects are thoroughly engineered, well-planned, and construction-ready. This account also allocates funds for the necessary engineering costs to secure appropriate project financing, enhancing the town's ability to execute capital projects efficiently and effectively.

Capital Improvement Program

Narrative Description

Ambulance Division - #40

Ambulance – #6200 – A new ambulance is being ordered in FY25, with expected delivery in FY27 or FY28. The purchase price includes related equipment, patient power load system and power load stretcher. A goal for new ambulances is to move into re-mountable units, where the vehicle chassis and the patient compartment can be separated and re-used, which in the long run should create some savings.

Defibrillators/Chest Compressor– #6202 - A defibrillator is a piece of ambulance equipment which electrically stimulates the heart to restore the correct pulse. The two units are scheduled for replacement in FY29 also interpret heart rhythms, monitor a patient’s vital signs, act as a log for administering medications and maintain the patient information electronically that is downloaded to our run reporting software and allows for transmission of patient information to a hospital. This information is then used for mandatory reporting and for subsequent e-billing by Finance. A second mechanical CPR device was purchased in FY20 and is included in this reserve.

Patient Simulator Mannequin - #6204 – A patient simulator mannequin purchased for in-house professional training in FY18 may be replaced this year.

Fire Department - #42

Turnout Gear – #6204 - National Fire Protection Association standard 1851 requires that all turnout gear to be replaced every 10 years after the date of manufacture. To meet this standard, all 23 turnout gear sets that were funded by a 2015 federal grant are being replaced in FY25 and FY26. The remaining turnout gear in the department’s inventory will require a staggered replacement through FY36.

Hose & Couplings – #6206 - The Fire Department continues to replace aging hose on an as-needed basis, as it has become damaged, or when it no longer passes NFPA 1962 required annual testing. The expected date of replacement for a large quantity of fire hose purchased through a 2015 Assistance to Firefighters Grant is FY31.

Rescue Tools – #6212 – The Fire Department has one primary set of hydraulic rescue tools located on Ladder 4, with a smaller auxiliary unit located in Town Hill. The hydraulic tools were replaced in FY25.

Fire Engine Tanker #1 - #6214 - This pumper was purchased in 2003. In FY24, the pumper was refurbished and with the refurb we are expecting to extend the life of the pumper from 25 years to 30. The pumper is now scheduled to be replaced in FY33.

Fire Engine #4 Ladder Truck/Quint – #6218 – This ladder truck was purchased from Greenwood Emergency Vehicles (E-One) through the normal bid process in FY18. It is being used as the primary responder vehicle and has an expected 22-year life in that capacity. 75’ ladder/1500 gpm

Fire Engine #5 Reserve – #6220 - Engine 5, a 2020 E-One Typhoon pumper with a 1500 gpm pump and 1000-gallon water tank. This unit was replaced in FY20 and is expected to have a 25-year life.

Portable Radios - #6222 – The department currently has 20 portable radios with an expected replacement in FY28.

Capital Improvement Program

Narrative Description

Command, Utility Vehicles (3)/Mass Casualty Trailer – #6224 - The Fire Department has two command vehicles operated by the Chief and Deputy Chief. These command vehicles are set up to be used as incident command posts and routinely respond to medical and fire emergencies. The third vehicle is a utility vehicle which is used for day-to-day operations, is equipped to respond to wildland fires during the summer, transports the Mass Casualty Trailer and is also used for hauling contaminated equipment after an incident. The Mass Casualty Trailer was purchased through a Port Security Grant and is scheduled to be replaced in FY30. The Fire Chief's vehicle and associated equipment is scheduled to be replaced this year.

Thermal Imaging Cameras (3) – #6226 - The Fire Department operates with four thermal imaging cameras. Each frontline fire apparatus has one thermal camera to allow our firefighters to deploy these devices rapidly at a fire to assist with search and rescue. They will be replaced as needed.

SCBAs & Cascade Compressor System – #6227 – The Department has 20 high-volume self-contained breathing apparatus units, one Rapid Intervention Team (RIT) pack, 41 air cylinders and a cascade/compressor fill station. All 20 SCBA are scheduled for replacement in FY29, at 20 years of age (associated bottles are on a slightly different schedule), and the cascade/compressor fill station is scheduled for replacement in FY34, when it is 25 years old.

Dry Hydrant – #6228 – This account is set up to provide funds to repair and replace dry hydrants as needed.

Police Department – #45

Parking Enforcement Vehicle - #6228 - The Hybrid Toyota RAV4 and full electric Chevrolet Bolt are funded solely by parking fees.

Parking Meter & Related Equipment - #6229 – This is the reserve account for eventual replacement of equipment related to parking meters and all support equipment in the system. It is funded entirely by transferred in funds from the Parking Fund and for FY25 funded 61 kiosks and the license plate reader (LPR) system with 4 cameras.

Cruiser Equipment - #6230 - Each time we purchase a cruiser, the equipment in it, which has a four-year life expectancy, gets replaced. This equipment included is the console, cage, charge guard, graphics, antenna and wiring, trunk tray, computer dock top, siren control and related labor. The remaining equipment in a cruiser is expected to last eight years, or through the life of two cruisers and includes the radar, video system, light bar, gun rack, radio & AED units. At the end of that eight year cycle those items need replacement. Labor for installing this equipment is included.

Electronic Fingerprint Scanner - #6231 - All people who are arrested or criminally summoned are legally required to provide their fingerprints. Our Police Officers arrest and/or summons approximately 300 people annually. The electronic fingerprinting machine connects us to the state and national fingerprint databases which can help identify wanted persons or assist in investigations in a timely manner. Fingerprint Scanner was purchased in FY24 and is currently in use.

Port Security Boat – #6233 - Purchased with the FY08 Port Security Grant. Starting in FY12, we funded a reserve with cruise ship Port Development Fees, which will allow replacement of the boat

Capital Improvement Program

Narrative Description

when it is twenty-three years old in FY32.

Cruiser Replacement – #6234 - We put approximately 132,500 miles on our fleet annually. With six funded cruisers we rely on five front line cars with the sixth being assigned to our Captain. Our plan is to have our cruisers reaching the end of life as a front-line patrol car at around 100,000 miles; at that point they become our spare cruiser. To stay on track with this plan, we will purchase one car a year for three years and every fourth year we purchase two. Car 502, a hybrid cruiser purchased in FY23, is an administrative cruiser assigned to the Police Captain and is cost shared with the Town of Mount Desert through the Employee Leasing Agreement. In recent years post-COVID, we purchased lot models at a lower cost as production for ordered vehicles would have involved delayed deliveries in excess of 12 months. We now are faced with ordering cruisers at higher actual costs as vehicle production has normalized and prices have increased. FY26 spending needs to be increased to account for an SUV at \$52,000 and a pickup at \$60,000 for total spending of \$112,000.

Records Management System-*Spillman* – #6236 - All law enforcement agencies and dispatch operations in Hancock County utilize *Spillman* through a shared server located in Ellsworth. Fire agencies are beginning to join on our shared server; Bar Harbor and Mount Desert are the pilot agencies for the fire service. The shared *Spillman* server allows all agencies using it to seamlessly share data and information during emergencies and for long term record keeping which enhances public safety. Funds in the CIP are for the town's share of future server maintenance, module upgrades and other improvements made as this regional system grows.

Portable Radios – #6237 - Most Police radios were purchased with a federal grant in 2012. With an estimated life cycle of approximately 10 years, are being replaced in FY2025, the same year as Mount Desert. This will ensure equipment compatibility between PD's.

Officer Safety Equipment – #6238 - The department's Tasers were originally purchased in FY23 and are designated for replacement in FY28. The 18 handguns are replaced every 10 years and 12 rifles are replaced every 12 years. Replacement schedule is aligned with the Mount Desert PD replacement cycle to ensure consistency with equipment between the agencies.

Speed & Traffic Trailers – #6241 – The radar trailer was purchased in 2008 and was upgraded to a radar/message board trailer and the 2015 unit is also used as a radar/message board.

Planning & Public Safety Collaborations - #6243 – This account is intended to facilitate being responsive to existing goals in the Police Chief Sharing Agreement. Specifically, funds will assist with funding consultants and experts needed to assist with strategic planning for a singular employment entity and a singular consolidated facility for all Police and Dispatch personnel for the Towns of Bar Harbor and Mount Desert. Collaboration with other entities for dispatch, etc. will also be included.

MPERS 3C Funding – #6244 – This is the cost, spread over 15 years, to update to a different retirement plan for police and dispatch employees. This plan is standard around the state.

Dispatch Department – #47

Voice Recording System - #6231 – This is the Dispatch recording equipment for 911 calls and radio

Capital Improvement Program

Narrative Description

transmissions. The current recorder was purchased in FY23 and is designed to record all phone and radio communications for both Mount Desert and Bar Harbor pursuant to the goals in the Police Sharing Agreement.

Radio Dispatch Command Console - #6232 – The two units and components were replaced in FY22 and are interoperable with the consoles in Mount Desert. Modern consoles are primarily software applications; future replacements are for the hardware or computers that run the already purchased software and associated service agreements to maintain it all.

Ireson Hill Radio Building & Generator - #6235 – The building is exceeding its life expectancy and replacement/upgrade will continue to be monitored for future expenditures. However, the generator is scheduled for replacement in 2027 as it will be 18 years old. The Tower on the property is owned by the Housing Authority.

Radio Equipment - #6239 - This equipment, which also serves the Fire Department and Public Works, is broken down into components scheduled for replacement at various times, as listed on the Equipment Replacement Schedule.

Public Safety Building – #49

Public Safety Building Generator & Shelter Generator Reserve – #6242 - The Public Safety Building has a generator installed in 2000 with 30-year life; rated at 35kW, fueled by LP gas. The generator located at Connors Emerson school is rated at 140kW and was installed in 2009; also fueled by LP gas.

Public Safety Building Renovations – #6244 - Income from the Verizon & AT&T cell phone antenna leases is dedicated to renovation of this century-old building and the adjacent Police Station. Needed replacement of building equipment comes from this account. Our priorities are to renovate the Fire Station kitchen, continue work on an air conditioning system for the second floor of the Fire Station, and continue exterior preventative maintenance.

Public Safety PD – Police Department – #6246 – For Police building maintenance and updates.

Public Safety-Workout Equipment – #6248 – Replacement reserve for equipment to help maintain physical readiness for the Police, Dispatch & fire staff.

Harbor Department – #53

Boat & Trailer – #6250 – In FY22 we purchased a new 16-foot aluminum skiff to replace the Mrs. B which was traded in towards the purchase of the new boat (Lund).

Floats – #6252 - Four 8X30 finger floats were replaced in FY24; four 16x24 public transient floats are scheduled to be replaced in FY25.

Gangways – #6254 - Currently we operate four 50' gangways with replacements scheduled as needed. Due to ADA regulations any new gangway must be 80' long which will present design issues with existing float systems. We will likely redesign the next replacement transient floats and incorporate a new 80' gangway in FY25.

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Fishermen's Hoists – #6256 - Two electric winch hoists are currently in operation, one with a 500lb lifting capacity that was built in FY23 and the second with a 200lb lifting capacity that went in service in FY16. The older hoist is scheduled for replacement in FY26.

Ferry Terminal Improvements – #6258 - Capital costs for any future development as well as any immediate needs for the property are budgeted here. All Ferry Terminal related consultant(s) costs are also accounted for here.

Port Security Building - #6260 – A reserve to plan for any future replacement or maintenance which is now partially funded by the Parking Fund as all Parking and Harbor Operations are housed in the Port Security Building.

Breakwater - #6264 – The Army Corps of Engineers has accepted the breakwater repair as a maintenance project and they are in the early stages of planning and seeking congressional funding for the project.

Pier Renovations - #6266 – The entire fender piling system (17 pilings) was replaced in FY23 with pressure treated pilings. The fender piling system should be scheduled for replacement in FY33.

Boat Pump Out System - #6268 – This is a reserve for eventual replacement of the boat pump out.

Pickup Truck - #6269 - The current Harbormaster Truck was purchased in 2009 for use by the Bar Harbor Fire Department using funds from a Port Security Grant. Historically the Harbormaster's Office has inherited pick-up trucks from the Fire Department when they are replaced; however, the Fire Department no longer has a 3/4-ton truck. In order to accomplish the tasks of the Harbor Master a heavy duty 3/4 pickup truck is required.

Parks Section – #59

Museum in the Streets – #5448 - Interpretive signs designating historical points of interest around the downtown were erected in FY13 and more added during FY19. Cruise Ship Port Development Fees are fully funding annual payments into a maintenance reserve account.

Benches and Bike Racks – #6300 - A line item to provide capital reserves as these park components are expanded or replaced—these are the street concrete-and-wood benches this year. Replacement benches will be purchased in FY26 as well as new benches for Main Street. Funded by Parking Fund and Cruise Ship monies. The Park Bench Plaque program also funds the replacement of park benches through donations made by parties interested in having a plaque on a bench in one of our parks. Public donations are also accepted.

Grant Park Renovations – #6302 – This park was renovated in 2017, with some donations from the BH V.I.A, Cruise Ship Funds and taxes. An annual replacement reserve has been funded primarily using Cruise Ship Port Development Fees.

Tree Planting – #6304 - Annual funding of replacement of old and diseased trees. Replanting of trees at the Village Green and Agamont Park damaged in previous years' storms is planned.

Capital Improvement Program

Narrative Description

Park Irrigation Systems – #6306 - This reserve funds future replacements of the four irrigation systems installed in Barker Park, Village Green, Agamont Park and Grant Park. In FY24, a new irrigation system was installed at the Little League Field through a donation made to the Town by Wilson Irrigation Systems.

Skate Park Reserve – #6308 – This was originally privately funded and built at the Town’s ballfield. The Town has been maintaining it since 2017.

Mount Desert Street Cemetery – #6310 - During FY03 we received a bequest from the estate of Crystal T. Sprague, on the condition that the funds be used only for the maintenance and repair of the Mount Desert Street Cemetery. Repointing portions of the stone wall was completed in FY23.

Playground Equipment – #6312 - This account was established for the purchase of new park equipment or the replacement of worn-out equipment as the need arises for either Park Street or Town Hill. Town Hill and the 2017 renovation to Park St. Playground were primarily funded by private donations but the maintenance reserve is now through taxation. In FY26 we anticipate repairing existing fence and adding new fence and gates around the Town Hill playground to address safety concerns from residents.

Launch Ramp – #6314 - This was installed at Hadley Point in 2006. Some concrete deterioration has occurred and rebar is showing in 2023. Repairs are likely needed in the next few years given this is a popular water access for the Town.

Tennis & Basketball Courts – #6316 - Reserve set up for future renovations of the tennis court facilities and basketball courts. The tennis/pickleball court was renovated in 2020 at a cost of \$130,000. In FY25 both the tennis and basketball courts are being resurfaced and lined.

Village Green Bandstand – #6318 - The bandstand was rebuilt in FY10. A further expansion in size and enhanced lighting and acoustics due to the popularity of band events is in planning stages, pending fundraising.

Glen Mary Pool Renovations – #6332 - This facility is located on Village Improvement Association (VIA) land. Replacement of the pool and associated facilities are under design. Private donations are expected to fund the work, with the Town picking up operational costs and responsibilities.

Harborview Park – #6334 – This account was established to provide a reserve for upkeep of the park. An \$89,000 railing replacement was completed in FY21. In FY22, ten new park benches were installed.

Downtown Wayfinding Signage Reserve – #6336 - Originally funded by a 2014 bond with the debt service now being paid by annual transfers from the Cruise Ship fund’s Port Development fees. In FY26, after the West Street bond projects are completed, a new wayfinding sign and directory is planned for pedestrian area at corner of Eden and West Street. See also Bikeway Pedestrian Improvements in Highway CIP.

Park Fountains – #6338 – Repair of Agamont Park and Village Green fountains.

Agamont Park, Pergola – #6340 – Repair of the lawn area along Agamont Lane was completed in FY24.

Capital Improvement Program

Narrative Description

Village Green Park Water Fill – #6342 – This line item is to install a new water fill station near the Village Green Fountain.

Barker Park Security Enhancements – #6344 – Landscape maintenance completed in FY25. Lighting to be coordinated with Cottage Street project in FY27.

Ballfield Parking Lot – #6346 – In FY25 and FY26 after the Main Street bond project is completed, plans are to create a paved parking lot off Main Street where the dirt area is now. The tennis court parking lot will also be repaved in a larger footprint.

Comfort Stations – #70

Restroom Reserve – #6350 - There are four comfort stations funded by this replacement reserve: the Ballfield, the Pier, Newport Drive and Village Green. This reserve account is partially funded using Cruise Ship Fund's Port Fees for the Newport Dr & Pier facilities. The Ballfield comfort station is anticipated to be replaced in FY26/FY27. Planning for the renovation and relocation of the Village Green comfort station is funded under Police 2149-6246.

Highway Division - #77

Air Compressors/Welder unit– #6400 - Highway has one compressor located at the Public Works facility and a mobile one it borrows from the Water Division on a trailer.

Backhoe – #6402 - Highway has one backhoe that was replaced in FY24. We have a shared backhoe with Solid Waste, Water and Wastewater that was purchased in FY23 (see Solid Waste 2179-6402).

Brush Chipper - #6404 - This was replaced in FY2019 with a *Vermeer BC1500* unit.

Bikeway/Pedestrian Improvements - #6406 – This is a new account to use towards making these transportation modes safer in the congested downtown. All funds are transferred in from the Parking Fund. Potential projects include safety improvements around the West Street crosswalk (near the Welcome to Bar Harbor sign), extension of shared use path on Eden Street, and the expansion of sidewalk on Rodick Street.

Road Grader – #6408 - The Town maintains two dirt roads and utilizes the grader to perform this work as well as other road shoulder work, including addressing wash out areas. Replacement of our old grader is planned for FY29, when it will be 38 years old, but in the meantime purchase of a shouldering machine will provide another means of doing some of that work.

Parking Lot Acquisition - #6410 – This is a placeholder account to accumulate funds to acquire any possible downtown parking space in the future and is funded by Parking Fund fees.

Hydraulic Truck Lifts - #6412 - The two-post, 15-ton truck lift is due for replacement. It will either be replaced in kind, or replaced with mobile columns that can move between bays in the garage.

Front End Loader – #6414 - A new wheel loader was purchased in FY15. We expect to replace this unit in FY27.

Capital Improvement Program

Narrative Description

Excavator – #6416 - This was a new Bobcat excavator purchased in FY17. This machine is utilized for ditching, catch basin and culvert replacements.

Snowblower – #6418 - Purchased in FY16; the 234hp unit attaches to the Front End Loader.

Road Improvement Program – #6420 - The Parking Fund enables a transfer of \$1,400,000 annually to assist in road improvement rebuilds in the downtown and out of town roads. In addition, this also funds road restoration on water, wastewater and stormwater projects.

Fuel Pump System – #6422 - New software & components were installed in 2018. A new fuel tank was ordered in 2024 when the tank failed its annual inspection; permitting and installation is still in process. The reserve includes the pump system equipment, software, and tank.

Sidewalk Plow – #6424 - The sidewalk plow is a Multihog that also has sanding, sweeping and snowblower duties in addition to plowing. Replacement was made in FY23. This is the only sidewalk plow for the Town.

Sidewalk Reconstruction – #6426 - This receives funding from both the Cruise Ship Port Development fees and the Parking Fund. Generally, monies spent here aligns with the approved road construction projects.

Heating and Hot Water Systems - #6428 – Both the pellet boiler and hot water system are scheduled to be replaced in FY26.

Steamer/Pressure Washer – #6430 - This unit was replaced in FY2019 with an *Alkota* unit.

Eden Path Lighting – #6434 – This is an account to coordinate with the neighbors and purchase a proportionate set of matching sidewalk lights to improve night travel for bikers and pedestrians.

Street Sweeper – #6436 - This is a vacuum sweeper, purchased new in FY23.

Public Works Building / Solar Panels – #6438 – This is the reserve for future replacement of the solar array.

School Parking Lot - #6440 – A placeholder reserve for monies transferred in from the Parking Fund to be allocated towards the future costs related to possible use of the School lot being used for Town satellite parking during the summer season.

Tag Trailer – #6442 - Flat trailer for 20 tons purchased in 2000. Staff refurbished/rebuilt this asset in FY25, significantly extending its life. Planned replacement in FY30.

Brine Mixing Equipment - #6444 – New Caminon brine mixing equipment was purchased in FY24. This equipment has an estimated 10-year life.

Liquid Anti-Icer Tank – #6446 - This is a removable 1600-gal tank that was purchased in FY16. It rides in the back of a dump truck and is used in the summer (washing sidewalks) and winter (salt brine).

Capital Improvement Program

Narrative Description

We anticipate a 15-year service life.

Street Lights/Traffic Signals – #6448 – Maintenance/replacement reserve.

Light Trucks – #6450 - There are six trucks of 1.5 tons or less available to the crew and the Public Works Director. One truck is scheduled for replacement in FY26.

Plow Trucks – #6452 - The Town owns five large dump trucks; 4 active trucks, plus one reserve truck. Experience has shown that, on average, they begin to become unreliable after about eight years of service, so we put one of the oldest trucks in reserve, while running four on the road. Typically, these trucks have been replaced on a fifteen-year cycle.

Bobcat Loader & Equipment – #6453 – Bought in FY17, the “Bobcat” fills the same function as a forklift, but with the proper attachments, will also sweep, load, dig, bore and serves as a back-up to the Town’s only sweeper.

Vibratory Roller/Compactor – #6454 – The roller was replaced in FY20. A compactor was purchased in FY25 to properly perform road and sidewalk improvements with in-house resources.

Forklift – #6472 – The forklift was purchased in FY24 and is shared with Solid Waste.

Power Screen – #6457 – A used Power Screen was purchased in FY23 for use in screening leaf pile and sand. This power screen is used to create compost from the leaf pile at Public Works as well as breaking up clumps of sand for winter. It also serves as a screen for screening materials used for in-house road and sidewalk construction.

Solid Waste Division – #79

Backhoe – #6402 – This is a shared backhoe between Solid Waste, Highway, Water and Wastewater. Purchased in FY23.

Heating System – #6455 – The existing waste oil furnace burns used motor vehicle oil as a source of heat and was transferred to the Solid Waste location from the old Highway Garage.

Single Sort Units/Canopy – #6456 – Two of these units are in place and were installed when the Transfer Station was rebuilt in FY18. A canopy over the two single sort compactors is being funded.

Transfer Station Renovations – #6458 – A reserve for any needed major repairs/replacements.

Three 48’ Trailers – #6460 – Three trailers were purchased from the bonded project in FY18. One used trailer was purchased in FY22. These trailers have an anticipated service life of 15 years. We anticipate purchasing an additional 48-foot trailer in FY26 to allow greater operational flexibility.

Compactor Unit – #6462 – This sole unit serves to compact MSW at the transfer station. It was purchased used when the new facility was built in FY18. This reserve includes funding the hopper. A replacement compactor or refurbishment of the existing unit is anticipated in FY26.

Capital Improvement Program

Narrative Description

Skid Steer – #6464 – This 2018 unit is utilized at the facility.

High Pressure Washer - #6466 – Unit purchased in FY25 used for efficient cleaning of the facility and grounds.

Solar Panels - #6468 – The Town previously allocated the last of its Transfer Station bond monies to this line item. These funds have been reallocated to fund the replacement of essential equipment.

Truck - #6470 – Reserve to replace a ¾ Tn pickup truck purchased in FY20. Replacement with a 1-ton with dump body and plow is anticipated for FY30.

~ School Capital Projects ~

School Department – #94

Capital Outlay Reserve – #6604 - Any school CIP appropriations left over at the end of a project are closed to this account. Similarly, projects that cost more than expected draw down from this account. These funds can also be used when an unexpected emergency arises.

Asbestos Removal – #6605 - We have maintained funding in this line item for the unexpected removal of asbestos during any renovation or repair.

Furniture and Equipment – #6606 – Chairs and tables are replaced when they can't be repaired. All new purchases will be transferable to the new school building.

Computers & Technology – #6608 – Replacement of devices and technology follows a multi-year plan based on age of devices and wear/tear.

Copier Lease/Purchase – #6610 – The contract for copiers is negotiated through the district.

Floor Covering Replacement - #6612 – We are looking to purchase a new floor scrubber when the new school is completed so we have a better idea of which scrubber would be most compatible with the new flooring, unless we need to purchase sooner based on maintenance. Our current scrubbers are more than 15 years old and are constantly being repaired due to their daily use. The estimated cost is \$5,000 to \$8,000 depending on model.

Pickup Truck Replacement – #6618 – In FY23 we purchased a new truck. We anticipate replacing this vehicle in 10 years.

Playground - #6620- We are using new areas for student play based on construction zones. We have purchased temporary playground equipment that can be transferable to the new school such as outdoor basketball hoops, a temporary playstructure, Gaga Ball courts, etc.

Roof Repair Reserve – #6624 – During rainstorms the roof leaks in multiple areas; minor repairs continue to be needed.

Technology Infrastructure – #6628 – A new phone system was installed FY24 and will be transferable to the new building, but there will additional costs associated with the installation. This funding

Capital Improvement Program

Narrative Description

will be used to help transition the phone system and internet to the new building. Technology transfer is not included in the cost of the new school build. The district also has some funds set aside to help with this transition.

Safety & Access Control – #6650 – The security access panels on the doors at our school have a limited lifespan depending on their usage. We anticipate that one, perhaps two panels will need to be replaced in addition to the phone unit that controls the door entry from the main office.

Building Maintenance - #6652 – We hope that we will not need to access this account, but should we have issues with our older boiler, library walls due to water infiltration, or any other unanticipated repairs, we will have the money to do so. The last boiler repair, in FY24, was in excess of \$150,000.

Tractor/Plow Reserve – #6662 – This line is for future purchase of a new tractor that will help with our landscaping and snow removal needs when the new school is built. The current tractor is more than 20 years old and though still operable, it is near the end of its life.

School Van - #6656 - A school van was purchased in FY24 and we anticipate a 10-year life for this van. We will put \$3000 into reserve each year to pay for a replacement vehicle in FY34.