

Town of Frye Island 2004 Budget - Warrant Article #5

Account	Sub-Account	Budget 2003	Budget 2004
Ordinary Income/Expense			
Income			
40000 · General Reserve Fund Withdrawal			
	40010 · Undesignated Reserve	4,000	
	40020 · Water Reserve	32,500	
	40030 · Ferry Reserve	0	40,000
	40040 · Recreation Reserve	7,250	
	40050 · Equipment Reserve	0	
	40060 · Fire / Safety Reserve	0	
	40070 · Island Improvement Reserve	13,904	8,000
	40080 · Revaluation Reserve	0	
Total 40000 · General Reserve Fund Withdrawal		57,654	48,000
41000 · Tax Related			
	41400 · Current Year Taxes	1,259,557	1,382,351
	41401 · Interest Late Tax Payments	4,500	5,000
	41402 · Lein Fees	2,700	820
	41405 · Property Taxes from Marina		0
	41410 · Propert Taxes from Golf Course		0
Total 41000 · Tax Related		1,266,757	1,388,171
42000 · Ferry			
	42600 · Blue Tickets	142,863	212,791.43
	42601 · Red Tickets	92,272	74,220.00
	42602 · White Ticket	2,905	2,461.00
	42603 · Special Ride	908	2,500.00
	42604 · Green Tickets	4,840	73,976.00
Total 42000 · Ferry		243,788	365,948.43
43000 · Fees			
	43500 · Boat Registration	6,100	6,386
	43501 · Hunting / Fishing Lic Agnt F	300	185
	43502 · Motor Vehicles	8,100	8,774
	43615 · Building Permits	10,200	14,675
	43616 · Plumbing Permits	2,300	3,482
	43617 · Electric Permits	200	483
	43619 · Variance Application	200	0
	43620 · Post Office Keys	200	150
	43622 · Trailer Storage Fee	2,000	200
	43625 · EMS Fees	3,000	2,000
	43650 · Postage		21
	43651 · Fax Fees	200	165
	43652 · Photocopies	200	125
	43700 · Start-Up Fee	6,300	10,500
	43701 · Water Hook Up	5,000	0
	43702 · Brush Dump	4,000	0
	43703 · Septic Tank Waste PWD		800
Total 43000 · Fees		48,900	47,946
44000 · Citations			
	44623 · Ordinance Violations	100	200

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	44624 · State Violations	500	0
Total 44000 · Citations		600	200
45000 · Grants			
	45405 · Homestead Exmption	896	896
	45613 · Revenue Sharing	0	0
	45631 · Federal Grants	0	0
	45632 · Other Grants	0	0
	45633 · FEMA Grants	0	0
	45900 · DOT Grants	7,016	7,100
	45905 · Dry Hydrant	0	0
Total 45000 · Grants		7,912	7,996
46000 · Other Sources			
	46401 · Rent Community Center	1,000	500
	46403 · Bank Interest	14,000	2,300
	46612 · Management Services	6,000	5,000
	46656 · Community Center	2,500	0
	46699 · Miscellaneous	400	0
	46703 · Environmental Disposal	500	0
	46750 · Loan from DWSRF		500,000
Total 46000 · Other		24,400	507,800
47000 · Special			
	47627 · Contributions - Cookbooks		
Total 47000 · Special			0
Total Income		1,650,011	2,366,062
Expense			
50000 · General Reserve Fund Payments			
	50010 · Undesignated Reserve	40,239	
	50020 · Water Reserve	0	
	50030 · Ferry Reserve	27,060	84,312
	50040 · Recreation Reserve	0	
	50050 · Equipment Reserve	0	
	50060 · Fire / Safety Reserve	12,500	10,000
	50070 · Island Improvement Reserve	0	
	50080 · Revaluation Reserve	0	
Total 50000 · General Reserve Fund Payments		79,799	94,312
51000 · Administration			
	51001 · Wages/Salary	127,651	149,500
	51002 · Ferry Management Services	-4,000	0
	51010 · FICA	9,864	11,362
	51020 · SUTA	3,345	4,131
	51030 · Health/Administration	19,100	24,592
	51035 · Workers Comp	649	894
	51036 · Deferred Compensation	5,419	6,223
	51040 · Electric	3,073	3,125
	51050 · Telephone	4,314	7,500

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Account	Sub-Account	Budget 2003	Budget 2004
	51060 · Heat	820	1,500
	51090 · Licenses / Permits	300	500
	51120 · Liability Insurance	16,056	18,176
	51125 · Public Officer Insurance	0	5,178
	51130 · Bonding	1,000	500
	51140 · Equip Maintenance	500	500
	51141 · Vehicle Maintenance	0	500
	51142 · Property Maintenance	400	500
	51170 · Legal	1,000	5,000
	51180 · Payroll	800	2,000
	51185 · Computer Operations	5,600	6,000
	51190 · Audit	5,500	7,398
	51200 · Professional Services	2,000	2,500
	51205 · Contract Services	1,200	1,200
	51210 · Advertising	350	400
	51230 · Office Supplies	7,820	8,211
	51237 · Supplies / Minor Equip	500	500
	51240 · Equip Rental	1,880	2,050
	51245 · Equip Purchase	3,000	1,974
	51250 · Postage	2,500	3,000
	51256 · Education	1,500	1,500
	51265 · Clothing Allocation	0	250
	51270 · Printing	1,700	1,500
	51280 · Property Lease	46,880	64,544
	51291 · Winter Rent	0	6,000
	51300 · Memberships / Subscriptions	1,500	2,680
	51310 · Bank Charges	2,300	0
	51320 · Training	750	750
	51340 · Meetings / Conferences	1,500	1,500
	51370 · Tax Abatement	6,000	20,000
	51380 · Lien Expense	1,000	500
	51600 · Travel	600	500
	51703 · Library	250	250
	51704 · SAD #6 Committee	2,500	0
	51705 · Garden Club	1,000	1,000
	51899 · Miscellaneous	0	0
	51901 · B-Mtg Rm @ Community Center	14,150	0
	51902 · C-Trailer Storage Grading	2,000	0
Total 51000 · Administration		303,663	375,888
52000 · Public Works			
	52001 · Wages/Salary	88,202	86,750
	52010 · FICA	6,747	6,593
	52020 · SUTA	2,454	2,650
	52030 · Health/PWD	12,100	9,228
	52035 · Workers Compensation	5,620	8,397
	52036 · Deferred Compensation	3,409	4,875
	52040 · Electric	3,564	3,500
	52050 · Telephone	442	440
	52060 · Heat	431	500

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Account	Sub-Account	Budget 2003	Budget 2004
	52070 · Fuel/PWD	3,832	5,175
	52120 · Liability Insurance	3,289	3,364
	52140 · Equip Maintenance	6,500	6,500
	52141 · Vehicle Maintenance	3,500	5,000
	52200 · Professional Services	500	750
	52210 · Advertising	200	200
	52235 · Safety Equipment	1,000	1,000
	52237 · Supplies / Minor Equip	2,000	2,000
	52240 · Equip Rental	200	200
	52245 · Equip Purchase	100	4,000
	52265 · Clothes Allocation	500	500
	52300 · Memberships / Subscriptions	100	100
	52320 · Training	250	250
	52600 · Travel	100	100
	52900 · A-Pickup Truck Payment	6,684	6,683
	52000 - Public Works - Other	0	0
Total 52000 · Public Works		151,724	158,756
53000 · Ferry System			
	53001 · Wages/Salary	110,062	133,627
	53010 · FICA	8,420	10,156
	53020 · SUTA	5,435	6,405
	53030 · Health/Ferry	5,500	6,152
	53035 · Workers Compensation	33,018	36,881
	53040 · Electric	2,605	3,110
	53050 · Telephone	570	1,120
	53060 · Heat	419	1,647
	53070 · Fuel/Ferry	10,700	15,000
	53080 · Real Estate Taxes	0	0
	53090 · Licenses / Permits	200	200
	53120 · Liability Insurance	13,015	16,564
	53140 · Equip Maintenance	15,000	17,250
	53142 · Property Maintenance	2,500	2,500
	53160 · Management Services	4,000	0
	53200 · Professional Services	2,000	2,000
	53205 · Contract Services	2,000	2,000
	53210 · Advertising	600	600
	53237 · Supplies / Minor Equip	6,000	6,000
	53240 · Equip Rental	300	300
	53245 · Equip Purchase	1,000	1,000
	53260 · Uniforms	1,250	1,500
	53270 · Printing	1,000	1,200
	53300 · Memberships / Subscriptions	50	100
	53320 · Training	200	1,000
	53600 · Travel	100	250
	53901 · F.H.O. Facility	0	0
	5300 - Ferry System - Other	0	0
	53902 · Engine rebuilds	0	40,000
Total 53000 · Ferry System		225,944	306,560

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Account	Sub-Account	Budget 2003	Budget 2004
54000 · Roads			
	54231 · Calcium Chloride	3,000	3,150
	54232 · Sand / Gravel	14,000	14,000
	54236 · Tree Trimming	5,000	5,000
	54237 · Supplies / Minor Equip	500	525
	54238 · Signs Instld	1,000	1,000
	54239 · Culverts	1,000	1,000
	54240 · Equip Rental	200	200
	54245 · Equip Purchase	200	500
	54265 · Clothes Allocation	300	0
	54300 · Memberships / Subscriptions	50	50
Total 54000 · Roads		25,250	25,425
55000 · Water			
	55040 · Electric	8,442	8,400
	55140 · Equip Maintenance	1,000	1,000
	55200 · Professional Services	1,000	1,000
	55204 · Engineering		1,000
	55233 · Water Tests	300	300
	55235 · Safety Equipment	300	300
	55237 · Supplies / Minor Equip	15,000	15,000
	55300 · Memberships / Subscriptions		150
	55320 · Training	200	200
	55600 · Travel	50	50
	55900 · A-Water System Upgrade	30,000	500,000
	55901 · B-Rewire Pump House	5,000	5,000
	55000 · Water - Other		
Total 55000 · Water		61,292	532,400
56000 · Solid Waste			
	56140 · Equip Maintenance	2,000	2,000
	56200 · Professional Services		0
	56208 · MERC Tipping	11,567	12,000
	56209 · Special Waste	8,400	20,000
	56237 · Supplies & Minor Equip	200	200
	56250 · Septic Tank Waste PWD	2,000	2,000
Total 56000 · Solid Waste		24,167	36,200
58000 · Public Safety			
	58098 · EMS	3,000	2,000
	58100 · Fire Department	15,726	22,253
	58200 · Law Enforcement	24,816	35,451
	58205 · Dispatch Services	3,500	5,000
	58208 · Animal Control	400	300
Total 58000 · Public Safety		47,442	60,050
59000 · Recreation			
	59001 · Wages/Salary	3,520	5,500
	59010 · FICA	269	418

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Account	Sub-Account	Budget 2003	Budget 2004
	59020 · SUTA	205	193
	59035 · Workers Compensation	131	150
	59040 · Electric	1,636	1,500
	59050 · Telephone	327	300
	59142 · Property Maintenance	1,500	4,000
	59205 · Contract Services	500	3,500
	59237 · Supplies / Minor Equip	1,500	2,500
	59240 · Equip Rental		100
	59245 · Equip Purchase	200	500
	59351 · Adult Recreation	2,000	2,000
	59352 · Summer Recreation	1,000	1,000
	59353 · Adult Events	0	500
	59354 · Island Event	500	500
	59360 · Beach Improvements	0	8,000
	59902 · Basketball Court	3,750	0
	59903 · New Doors		0
	59904 · E- Lighting CC meeting room	13,904	0
	59905 · F - Pool Improvements	5,000	0
	59906 · Repair Wall	0	10,000
	55907 · Repair wall in Main Room	0	13,300
	59000 · Recreation Other	0	0
	Total 59000 · Recreation	35,942	53,961
	 60000 · Non-Municipal		
	60201 · MSAD #6	650,276	676,486
	60202 · Cumberland County	44,512	46,025
	Total 60000 · Non-Municipal	694,788	722,510
Total Expense		1,650,011	2,366,062
 Net Ordinary Income		 506,947	
 Special Income and Expenses			
48100 · Golf Club Income			
	48110 · Annual Memberships	42,000	39,745
	48120 · Fund Raisers	2,500	1,750
	48130 · 3 Day Pass Green Fee	5,000	0
	48140 · Gift Certificates	3,600	0
	48150 · Twilight Green Fee	5,000	5,000
	48160 · Weekday Green Fee	18,000	25,000
	48170 · Weekday Tournament Green Fee	2,000	500
	48180 · Weekend Green Fee	18,000	15,000
	48190 · Weekend Tournament Green Fee	5,000	1,000
	48200 · Initiation Fee	3,500	3,000
	48210 · Lounge sales	24,000	25,000
	48220 · Miscellaneous	3,000	200
	48230 · General sales Pro Shop	20,500	15,000
	48240 · Scramble Pro Shop	3,500	2,000
	48250 · Member Tournament Pro Shop	2,000	1,000
	48260 · Outsidge Tournament Pro Shop	2,000	6,000
	48270 · Gas Cart Rental	15,000	14,500

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Account	Sub-Account	Budget 2003	Budget 2004
48280	Pull Cart Rental	900	1,000
48290	Club Rental	800	800
48300	Club Storage Rental	100	30
48310	Tee Marker	1,200	1,000
48320	Trail Fees	6,500	7,200
Total 48100 · Golf Club Income		184,100	164,725
71000 · Golf Club Expenses			
71010	Pro Shop Purchases	20,000	10,000
71020	Lounge Purchases	11,500	11,500
71030	Snack Purchases	3,500	0
71040	Rental Carts	400	400
71050	Wages / Salary	80,850	80,850
71060	FICA	6,185	6,185
71080	SUTA	3,472	3,764
71090	Health/Golf	3,150	4,094
71100	Workers Compensation	3,675	1,528
71102	Property Taxes	0.00	
71105	Liquor Liability Ins	0	1,844
71106	Liability Ins	0	0
71120	Electric	2,600	3,800
71130	Telephone	1,400	750
71140	Cable	300	300
71150	Fuel	1,200	1,300
71160	Dues & Subscriptions	450	2,500
71170	Licenses & Permits	2,400	1,500
71180	Advertising	100	500
71190	Credit Card Processing	1,200	650
71200	Printing	228	200
71210	Supplies Club House	900	2,000
71220	Fertilizers	9,000	9,000
71230	Sand, Stone, Loam, Gravel	2,000	2,500
71240	Misc Supplies	250	500
71250	Tournament Supplies	1,200	200
71260	Repairs Equipment	10,000	8,000
71270	New Equipment	250	250
71280	Rental Equipment	100	0
71290	Training	0	0
71300	Travel / Conferences	200	250
71310	Contracted Services	1,500	500
71320	Tee Markers	300	300
71330	Miscellaneous	100	100
71340	Management Services	2,000	0
71800	Cash over /under	0	0
Total 71000 · Golf Club Expenses		170,410	155,266
71900 · Parking Lot Project			
Net Profit - Golf			9,459

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Account	Sub-Account	Budget 2003	Budget 2004
48600 · Yacht Club - Equity Income			
	48610 · Marina Annual Fee	16,250	14,175
	48620 · Initiation Fee	1,000	1,500
	48625 · Annual Sticker Fee		315
Total 48600 · Yacht Club - Equity Income		17,250	15,990
48800 · Yacht Club - Rental Income			
	48810 · Quail Circle Annual Fee	8,625	12,000
	48820 · Initiation Fee	0	3,000
	48830 · Marina Rental Fee	33,750	26,250
	48840 · Grant - FII Reserve	30,654	0
Total 48800 · Yacht Club - Rental Income		73,029	41,250
72000 · Yacht Club - Equity Expenses			
	72010 · Electric	148	200
	72020 · Property Tax	1,816	
	72030 · Insurance	2,955	2,300
	72040 · Docks - In & Out	5,909	5,000
	72050 · Cleaning Services	591	500
	72060 · Management Services	726	1,000
	72070 · Supplies	591	591
	72080 · Improvements	2,955	3,000
	72110 · Miscellaneous	591	200
Total 72000 · Yacht Club - Equity Expenses		16,282	12,791
73000 · Yacht Club - Rental Expenses			
	73010 · Electric	102	100
	73020 · Property tax	1,257	
	73030 · Insurance	2,045	2,300
	73040 · Docks - In & Out	4,091	4,000
	73050 · Cleaning Services	409	400
	73060 · Management Services	1,274	1,500
	73070 · Supplies	409	409
	73080 · Improvements	2,045	5,000
	73090 · New Docks	30,654	0
	73110 · Miscellaneous	409	200
Total 73000 · Yacht Club - Rental Expenses		42,695	13,909
	Net Income - Yacht Club		30,540
	Total Net Other Income		39,999

Proposed Mil Rate
0.016073849