



Fiscal Year 2019 Public Budget Meeting

March 29th, 2018

2nd floor of Gile Hall

6:30pm – 8:30pm

Meeting Agenda

- Pledge of Allegiance
- Welcome & Introductions
- Initial Public Comments
- Presentation of Current Draft Budget
- Public Discussion, Feedback, & Comments
- Concluding Select Board & Budget Committee Comments & Discussion
- Adjournment

Welcome & Introductions

- A note from the Chair of the Select Board
- Select Board Members:
 - Bruce Bourgoine (Chair)
 - Chris Sammons (Vice Chair)
 - John Parent
 - Dennis Price
 - Kathryn Woodsum

Welcome & Introductions

- A note from the Chair of the Budget Committee
- Budget Committee Members:
 - Andy Tolman (Chair)
 - Pete Davis (Vice Chair)
 - Ellen Schneiter (Secretary)
 - Marty Hanish
 - Val Pomerleau

Summarized Budget Goals

- Improve communication with the public and incorporate public feedback in the budget
- Consider the Town budget separate from the School and County budgets
- Focus on capital investment projects and utilize a long-range planning cycle
- Use designated and undesignated funds responsibly
- Work together toward the public good

Summarized Budget Goals

- Minimize budget impacts to taxpayers
- Spend responsibly, where necessary
- Provide services the public wants
- Relate budget goals to Select Board goals
- Be creative in finding ways to reduce costs
- Streamline budgeting and accounting
- Treat similar work and services similarly
- Maintain accurate recordkeeping

The Budget Process to Date

- We've had 14 separate meetings and presentations to consider the budget, in part or in whole, since November of 2017.
- We've had review and comment by members of the public, Boards and Committees, the Budget Committee, and the Select Board.
- We've reviewed budget details for all departments and divisions including budget vs. actual numbers over the past few years

Public Budget Meeting Goals

- Hear and answer (whenever possible) any budget questions, concerns, and comments
- Hear any recommended changes to the budget
- Discuss policy directions and objectives
- Review the budget generally
- Hear recommendations on how to best communicate budget information

Initial Public Comment

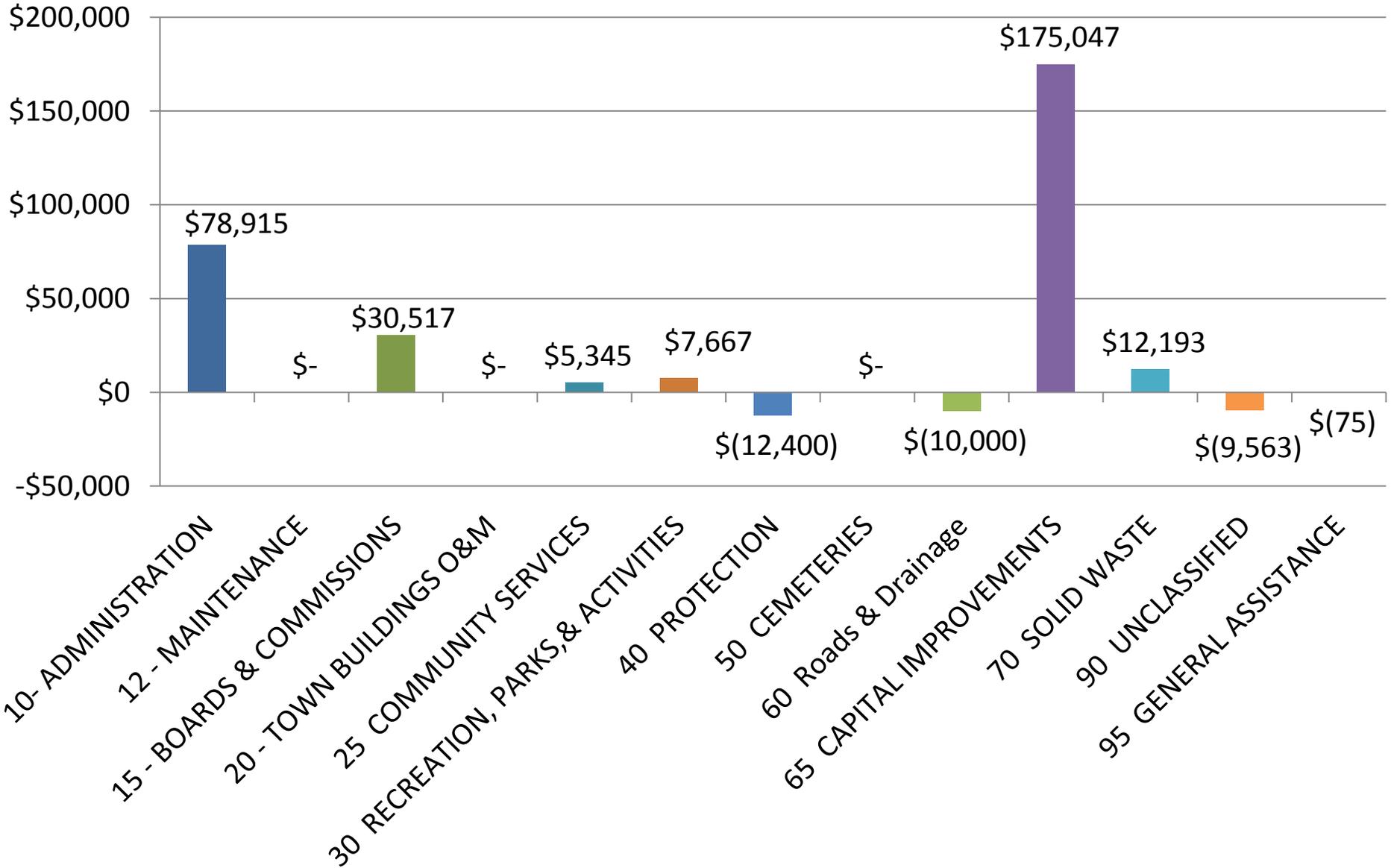
Revenue Highlights

- Increased total municipal valuation by .5%
- \$42,000 increase to homestead exemption due to state reimbursement values moving from 50% to 62.5%
- Revised many revenue estimates up, notably \$40,000 increase in excise tax
- Use of designated funds up by \$42,000
- Use of undesignated funds down by \$90,000
- Bond proceeds of \$177,000 for M-cook Dam

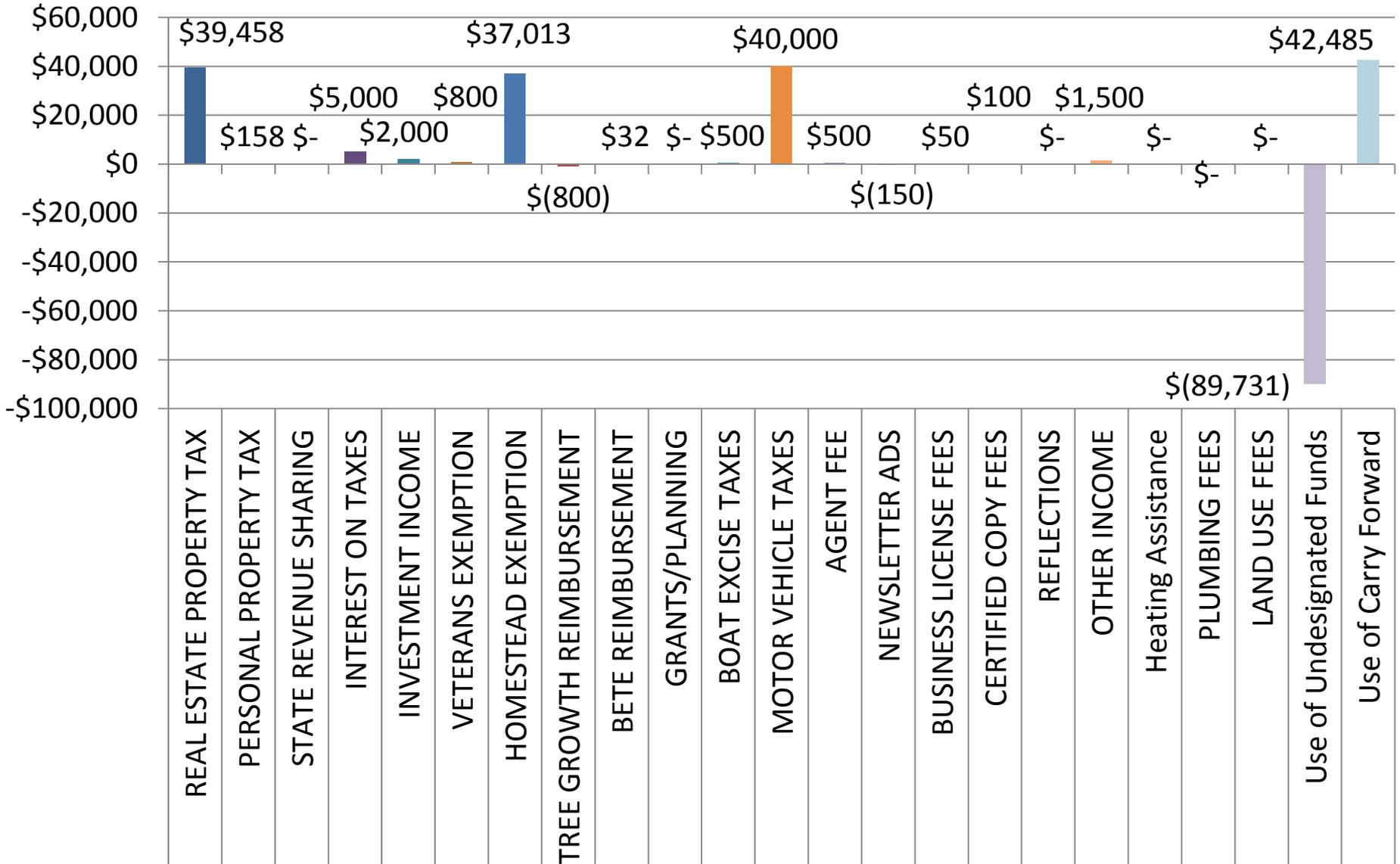
Revenue Summary – By Department

DIVISION	2018 BUDGET	2019 BUDGET	\$ CHANGE	% CHANGE
10- ADMINISTRATION	\$ 5,763,517	\$ 5,842,432	\$ 78,915	1.4%
15 - BOARDS & COMM.	\$ -	\$ 30,517	\$ 30,517	-
25 COMMUNITY SERV.	\$ 29,580	\$ 34,925	\$ 5,345	18.1%
30 REC., PARKS,& ACTIV.	\$ 19,703	\$ 27,370	\$ 7,667	38.9%
40 PROTECTION	\$ 15,000	\$ 2,600	\$ (12,400)	-82.7%
60 Roads & Drainage	\$ 45,000	\$ 35,000	\$ (10,000)	-22.2%
65 CAPITAL IMPROV.	\$ 10,975	\$ 186,022	\$ 175,047	1595.0%
70 SOLID WASTE	\$ 181,636	\$ 193,829	\$ 12,193	6.7%
90 UNCLASSIFIED	\$ 20,940	\$ 11,377	\$ (9,563)	-45.7%
95 GENERAL ASSIST.	\$ 2,325	\$ 2,250	\$ (75)	-3.2%
	\$ 6,088,676	\$ 6,366,322	\$ 277,646	4.6%

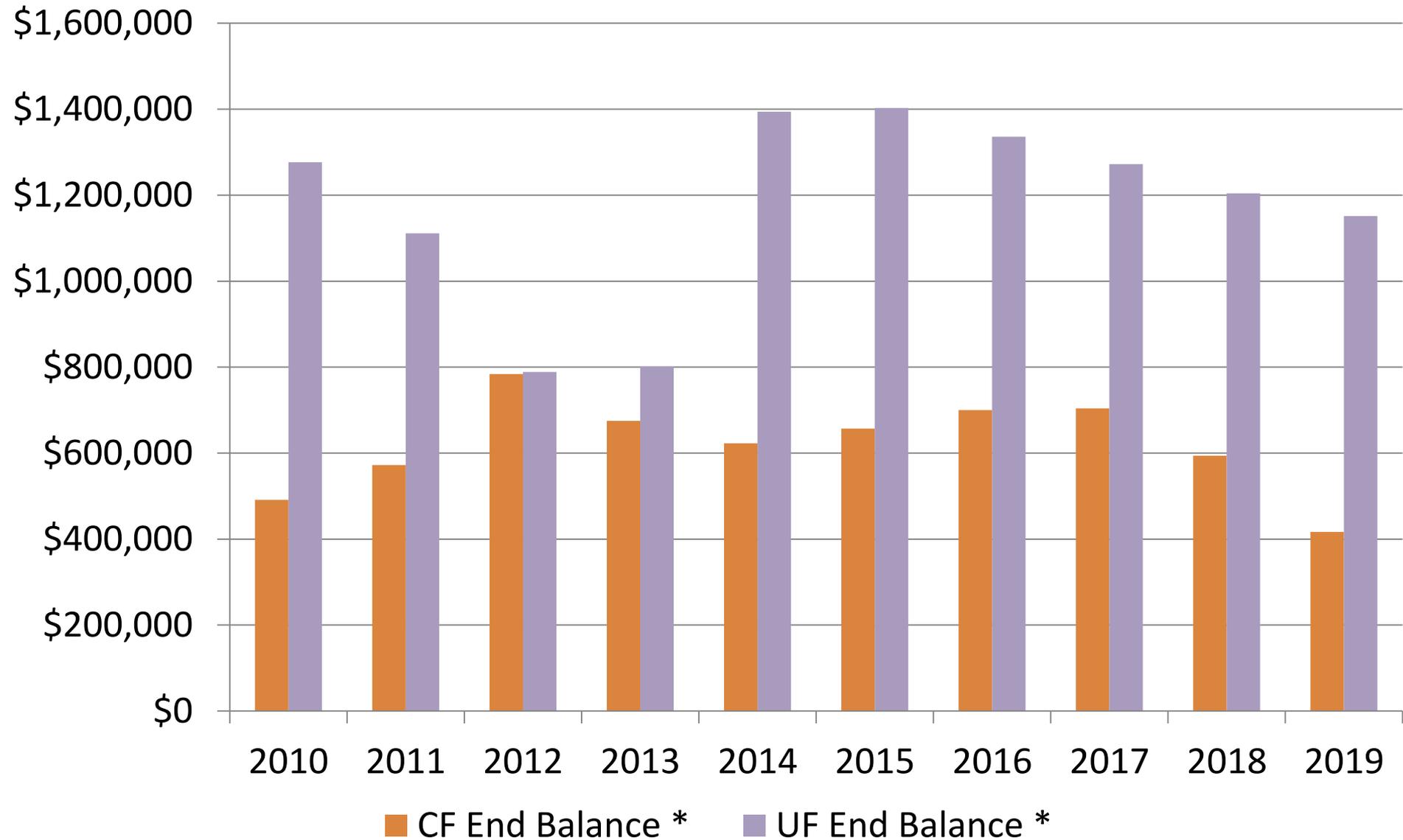
2018-2019 Revenue \$ Change by Department



2018-2019 Revenue \$ Change – Admin Dept.



Fund End Balances by Fiscal Year (est. FY 18 & 19)



Expense – Administration:

- \$2k software from Assessing to Admin.
- Increase in insurance and labor costs
- Separation of Legal Services to its own division and carry-forward of unexpended funds

DIVISION		2018 BUDGET	2019 BUDGET	\$ CHANGE	% CHANGE
10	Administration	\$ 244,945	\$ 262,035	\$ 17,090	6.98 %
12	Insurance	\$ 128,130	\$ 134,500	\$ 6,370	4.97 %
15	Office Equipment	\$ 3,350	\$ 6,400	\$ 3,050	91.04 %
20	Assessing	\$ 24,655	\$ 22,556	\$ (2,099)	- 8.51 %
30	Code Enforcement	\$ 36,505	\$ 37,215	\$ 710	1.94 %
60	Grants & Planning	\$ 4,000	\$ 2,000	\$ (2,000)	-50.00 %
70	Heating Assistance	\$ 1,500	\$ 1,500	\$ -	.00 %
75	Legal Services	\$ 15,000	\$ 15,000	\$ -	.00 %
		\$ 458,085	\$ 481,206	\$ 23,121	5.05 %

Expense - Maintenance:

- Transfer of lease expenses from operating to capital budgets
- Dropping of interlocal budget (revenues & expenses)

DIVISION		2018 BUDGET	2019 BUDGET	\$ CHANGE	% CHANGE
10	General Maint,	\$ 83,775	\$ 87,895	\$ 4,120	4.9 %
20	Building Maint.	\$ 29,470	\$ 29,520	\$ 50	0.2 %
30	Veh. / Equip. Maint	\$ 46,600	\$ 10,000	\$ (36,600)	-78.5 %
40	Interlocal	\$ 10,000	\$ -	\$ (10,000)	-100.0 %
		\$ 169,845	\$ 127,415	\$ (42,430)	-25.0 %

Expense – Boards & Commissions:

- Planning for multiple conservation / grant projects
- Expenses are nearly fully offset by revenues from grants, contributions, and other sources

DIVISION		2018 BUDGET	2019 BUDGET	\$ CHANGE	% CHANGE
10	Board of Appeals	\$ 100	\$ 100	\$ -	0.00 %
30	Conservation Comm.	\$ 7,750	\$ 40,208	\$ 32,458	418.8 %
40	Planning Board	\$ 1,450	\$ 1,804	\$ 354	24.4 %
		\$ 9,300	\$ 42,112	\$ 32,812	352.8 %

Expense – Community Services:

- Small adjustments throughout
- Shift from purchase to maintenance of equipment for Readfield TV

DIVISION		2018 BUDGET	2019 BUDGET	\$ CHANGE	% CHANGE
10	Animal Control	\$ 11,420	\$ 11,595	\$ 175	1.5 %
20	Kennebec Land Trust	\$ 250	\$ 250	\$ -	0.0 %
25	Kennebec Valley COG	\$ 4,295	\$ 4,325	\$ 30	0.7 %
30	Age Friendly	\$ 2,000	\$ 1,750	\$ (250)	-12.5 %
40	Library	\$ 26,090	\$ 26,455	\$ 365	1.4 %
50	Public Access TV	\$ 6,830	\$ 5,386	\$ (1,444)	-21.1 %
60	Street Lights	\$ 6,000	\$ 6,200	\$ 200	3.3 %
90	Maranacook Dam	\$ 250	\$ -	\$ (250)	-100.0 %
		\$ 57,135	\$ 55,961	\$ (1,174)	-2.0 %

Expense – Rec., Parks, & Activities:

- Off-year for Heritage Days (reason for \$5,000 difference)
- Addition of Community Parks & Properties Division to account for specific expenses in these areas not addressed by other entities

DIVISION		2018 BUDGET	2019 BUDGET	\$ CHANGE	% CHANGE
10	Beach	\$ 9,142	\$ 9,660	\$ 518	5.7 %
20	Recreation Board	\$ 10,561	\$ 11,560	\$ 999	9.5 %
25	Heritage Days	\$ 10,000	\$ 5,000	\$ (5,000)	-50.0 %
60	Community Parks	\$ -	\$ 2,680	\$ 2,680	-
70	Trails	\$ 2,483	\$ 1,808	\$ (675)	-27.2 %
80	Mill Stream Dam	\$ 8,300	\$ 8,000	\$ (300)	-3.6 %
		\$ 40,486	\$ 38,708	\$ (1,778)	-4.4 %

Expense – Protection:

- Completion of two major Fire Dept. projects (offsetting rev & exp)
- Overall net Fire Dept. reduction of \$2k

DIVISION		2018 BUDGET	2019 BUDGET	\$ CHANGE	% CHANGE
10	Fire Department	\$ 87,650	\$ 65,600	\$ (22,050)	-25.2 %
15	Fire Equipment	\$ 8,000	\$ 8,000	\$ -	0.0 %
20	Ambulance	\$ 25,400	\$ 25,400	\$ -	0.0 %
30	Water Holes	\$ 500	\$ 500	\$ -	0.0 %
35	Tower Sites	\$ 27,000	\$ 2,400	\$ (24,600)	-91.1 %
40	Dispatching	\$ 30,200	\$ 28,625	\$ (1,575)	-5.2 %
50	Physicals	\$ 125	\$ -	\$ (125)	-100.0 %
60	Pers. Protect Gear	\$ 2,000	\$ 2,000	\$ -	0.0 %
70	Emergency Ops.	\$ -	\$ 200	\$ 200	-
		\$ 180,875	\$ 132,725	\$ (48,150)	-26.6 %

Expense – Cemeteries:

- Continued focus on projects including tree work & stone repair
- Budget primarily covers materials and contract work

DIVISION		2018 BUDGET	2019 BUDGET	\$ CHANGE	% CHANGE
10	Town Cemeteries	\$ 16,050	\$ 16,500	\$ 450	2.8 %
		\$ 16,050	\$ 16,500	\$ 450	2.8 %

Expense – Roads & Drainage:

- Major gravel road repairs (2nd year of plan)
- Increase in gravel road maintenance budget
- Continuation of temporary pause in asphalt paving program, with paving to resume next year
- Increase in asphalt maintenance (crack seal, etc.)
- Engineering dollars for Giles Rd. Bridge

DIVISION		2018 BUDGET	2019 BUDGET	\$ CHANGE	% CHANGE
10	Road Maintenance	\$ 117,500	\$ 147,330	\$ 29,830	25.4 %
20	Road Reconstruction	\$ -	\$ -	\$ -	-
40	Winter Maintenance	\$ 256,450	\$ 260,600	\$ 4,150	1.6 %
70	Interlocal Work	\$ 10,000		\$ (10,000)	-100.0 %
		\$ 383,950	\$ 407,930	\$ 23,980	6.2 %

Expense – Capital Improvements:

- Focus on capital projects (\$190,000 increase)
- Supported by 5-year Capital Investment Plan
- Inclusion of Capital Leases Division at \$19,000
- Planned \$35,000 repair of salt/sand shed
- Saving for future road work \$15,000
- Planned paving of TS access drive \$25,000
- Addition of attendant booth at TS \$5,000
- Replacement roadside mower attach. \$10,000
- Maranacook Lake Dam \$300,000
- \$5,000 reserves for Cemeteries and Library

Expense – Capital Improvements:

DIVISION		2018 BUDGET	2019 BUDGET	\$ CHANGE	% CHANGE
10	Admin. Technology	\$ -	\$ 6,000	\$ 6,000	-
20	Gile Hall	\$ 24,000	\$ -	\$ (24,000)	-100.0 %
25	Parks & Recreation	\$ 7,762	\$ -	\$ (7,762)	-100.0 %
30	Library Building	\$ -	\$ 5,000	\$ 5,000	-
40	Cemetery	\$ -	\$ 5,000	\$ 5,000	-
50	Sidewalks	\$ 45,000	\$ -	\$ (45,000)	-
55	Roads	\$ 15,000	\$ 50,000	\$ 35,000	-
65	Equipment	\$ 5,000	\$ 15,000	\$ 10,000	200.0 %
66	Capital Leases	\$ -	\$ 19,000	\$ 19,000	-
70	Transfer Station	\$ 39,050	\$ 51,614	\$ 12,564	32.2 %
90	Maranacook Dam	\$ 125,000	\$ 300,000	\$ 175,000	140.0 %
		\$ 260,812	\$ 451,614	\$ 190,802	73.2 %

Expense – Solid Waste:

- Operating budget increase of \$20,000 primarily due to poor recyclables market, transportation costs, and labor and insurance costs

DIVISION		2018 BUDGET	2019 BUDGET	\$ CHANGE	% CHANGE
10	Transfer Station	\$ 277,376	\$ 296,186	\$ 18,810	6.8 %
50	Backhoe	\$ 5,200	\$ 7,500	\$ 2,300	44.2 %
		\$ 282,576	\$ 303,686	\$ 21,110	7.5 %

Expense – Regional Organizations:

- Small decline in anticipated cost of FirstPark
- FirstPark Executive Director to meet with Select Board on April 30th
- County Tax moved to separate Dept.

DIVISION		2018 BUDGET	2019 BUDGET	\$ CHANGE	% CHANGE
10	Cobb. Water. Dist.	\$ 22,000	\$ 23,500	\$ 1,500	6.8 %
40	First Park	\$ 25,600	\$ 24,500	\$ (1,100)	-4.3 %
		\$ 47,600	\$ 48,000	\$ 400	0.8 %

Expense – County Tax:

- Slightly over estimated last year, resulting in flat budgeting this year despite anticipated cost increase

DIVISION		2018 BUDGET	2019 BUDGET	\$ CHANGE	% CHANGE
20	Kennebec County Tax	\$ 270,000	\$ 270,000	\$ -	0.0 %
		\$ 270,000	\$ 270,000	\$ -	0.0 %

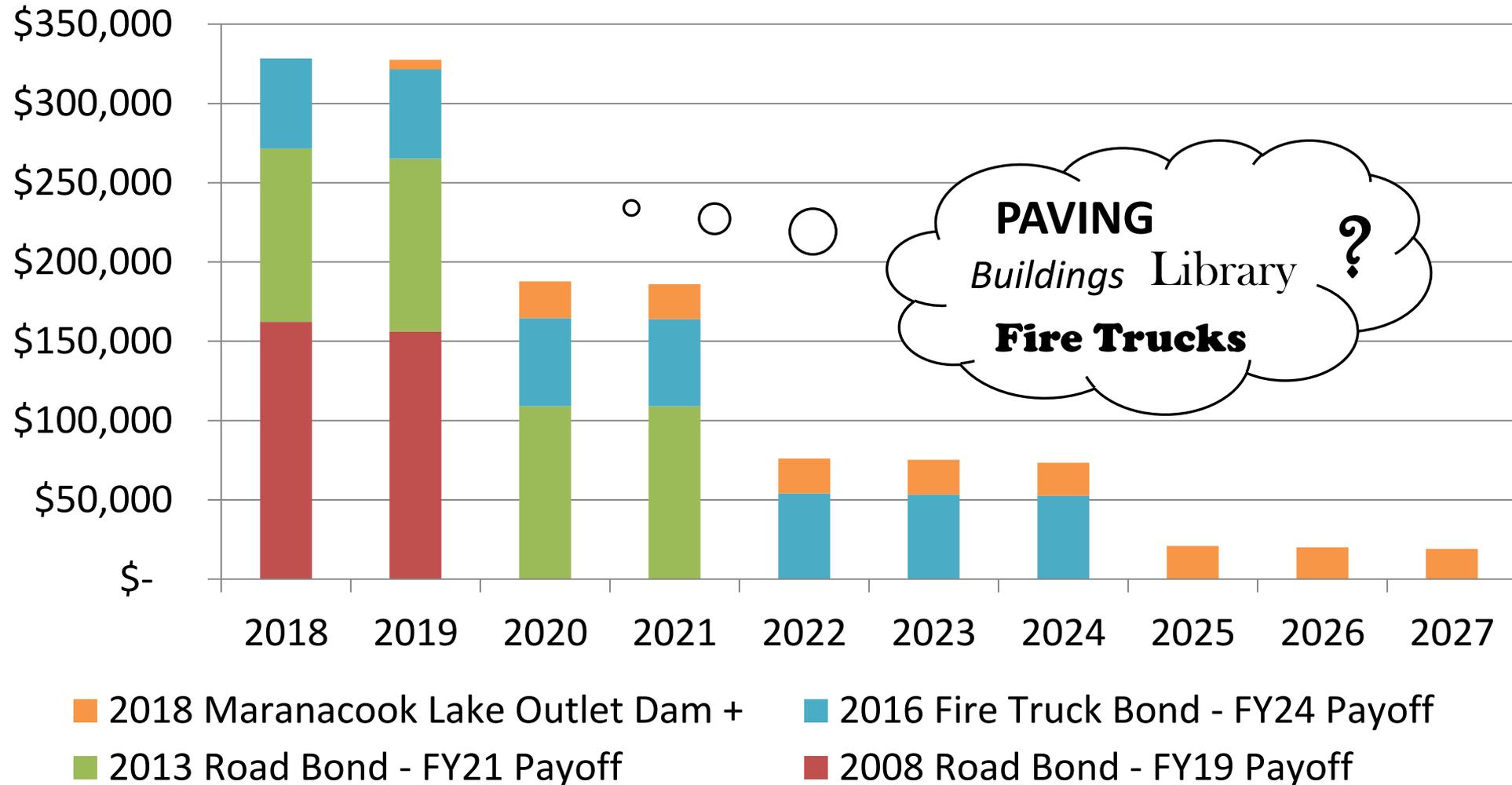
Expense – Debt Service:

- Small reduction overall
- Maranacook Lake Outlet Dam expenses cover first interest payment following fall borrowing

DIVISION		2018 BUDGET	2019 BUDGET	\$ CHANGE	% CHANGE
10	Fire Truck (2023)	\$ 56,857	\$ 56,238	\$ (619)	-1.1 %
25	2013 Rd Bond (2021)	\$ 109,117	\$ 109,118	\$ 1	0.0 %
40	Maranacook Dam	\$ -	\$ 6,000	\$ 6,000	-
70	2008 Rd Bond (2019)	\$ 162,850	\$ 156,600	\$ (6,250)	-3.8 %
		\$ 328,824	\$ 327,956	\$ (868)	-0.3 %

Expense – Debt Service:

Current & Projected Long-Term Debt by Fiscal Year



Expense – Unclassified:

- Specific budgeting of overlay to include abatements at \$15,000 and overdrafts at \$5,000
- Addition of \$50,000 for Property Tax Assistance Program (with offsetting revenue from property sale)

DIVISION		2018 BUDGET	2019 BUDGET	\$ CHANGE	% CHANGE
10	Overlay	\$ 15,000	\$ 20,000	\$ 5,000	33.3 %
15	Property Tax Assist.	\$ -	\$ 50,000	\$ 50,000	-
20	Non-profit Agencies	\$ 10,832	\$ 14,036	\$ 3,204	29.6 %
40	Contingency	\$ 25,000	\$ 25,000	\$ -	0.0 %
50	Snowmobiling	\$ 940	\$ 1,377	\$ 437	46.5 %
60	Readfield Ent. Fund	\$ 10,000	\$ 10,000	\$ -	0.0 %
90	Revaluation Reserve	\$ 10,000	\$ 10,000	\$ -	0.0 %
		\$ 71,772	\$ 130,413	\$ 58,641	81.7 %

Expense – General Assistance:

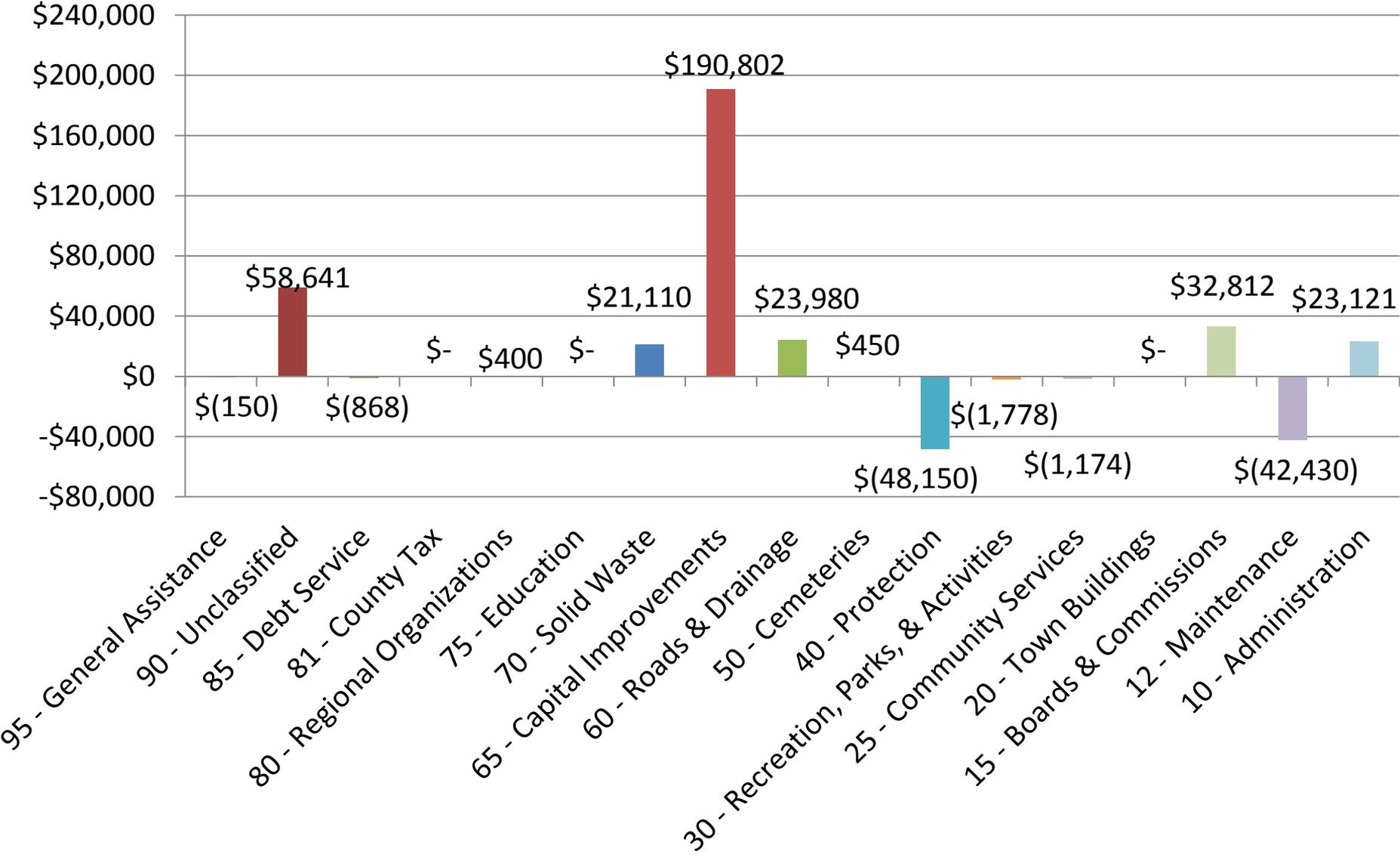
- Small decrease but levels kept nearly flat to hedge against ongoing cuts at the federal and state levels

DIVISION		2018 BUDGET	2019 BUDGET	\$ CHANGE	% CHANGE
10	General Assistance	\$ 4,650	\$ 4,500	\$ (150)	-3.2 %
		\$ 4,650	\$ 4,500	\$ (150)	-3.2 %

Expense Summary – By Department

DIVISION		2018 BUDGET	2019 BUDGET	\$ CHANGE	% CHANGE
10 - Administration		\$ 458,085	\$ 481,206	\$ 23,121	5.0 %
12 - Maintenance		\$ 169,845	\$ 127,415	\$ (42,430)	-25.0 %
15 - Boards & Comm.		\$ 9,300	\$ 42,112	\$ 32,812	352.8 %
25 - Community Services		\$ 57,135	\$ 55,961	\$ (1,174)	-2.1 %
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40 - Protection		\$ 180,875	\$ 132,725	\$ (48,150)	-26.6 %
50 - Cemeteries		\$ 16,050	\$ 16,500	\$ 450	2.8 %
60 - Roads & Drainage		\$ 383,950	\$ 407,930	\$ 23,980	6.2 %
65 - Capital Improve.		\$ 260,812	\$ 451,614	\$ 190,802	73.2 %
70 - Solid Waste		\$ 282,576	\$ 303,686	\$ 21,110	7.5 %
75 - Education		\$ 3,527,596	\$ 3,527,596	\$ -	0.0 %
80 - Regional Orgs.		\$ 47,600	\$ 48,000	\$ 400	0.8 %
81 - County Tax		\$ 270,000	\$ 270,000	\$ -	0.0 %
85 - Debt Service		\$ 328,824	\$ 327,956	\$ (868)	-0.3 %
90 - Unclassified		\$ 71,772	\$ 130,413	\$ 58,641	81.7 %
95 - General Assistance		\$ 4,650	\$ 4,500	\$ (150)	-3.2 %
		\$ 6,109,556	\$ 6,366,322	\$ 256,766	4.2 %

2018-2019 Exp. \$ Change by Department



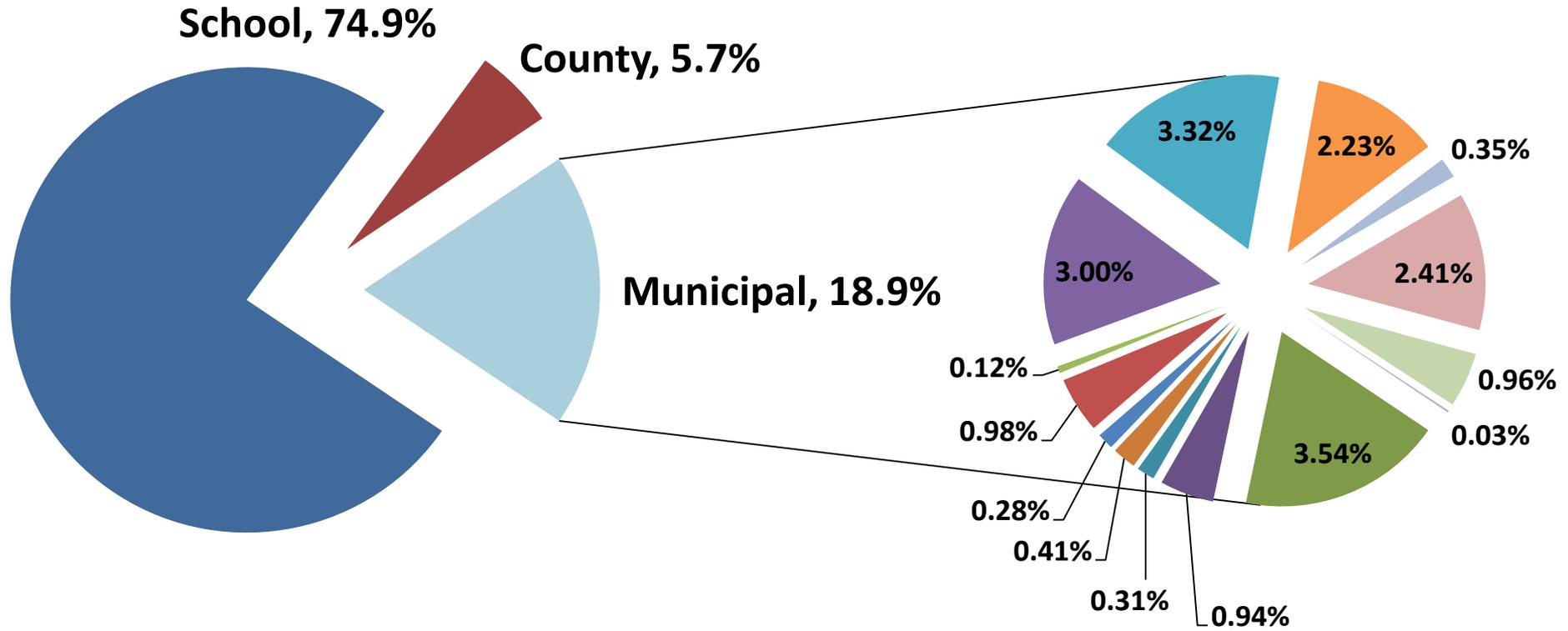
Municipal Budget Highlights

- Budgeted municipal expenses increased by \$256,766 to \$2,568,726
- Budgeted municipal revenues (outside of property tax revenues) also increased, offsetting most of the increased expense
- Use of fund balances is down by \$47,246
- **The net municipal budget is up by \$39,616**
- **The municipal portion of the mil rate is expected to move from 3.18 to 3.32, or .96%**

School & County Budget Highlights

- School budget information is available on their website at www.maranacook.org/budget
- If the school budget stays flat it will account for about 14.9 mils
- The county budget will remain flat and account for about 1.14 mils
- **The estimated total mil rate, with a flat school budget, is 19.36, up from 19.29, or .36%**

Percent of Proposed 2019 Mil Rate Attributed to School, County, and Municipal Sources (approximate)



Municipal Sources Detail (By Department and approximated based on expenditures)

- 3.54% - Administration
- 0.94% - Maintenance
- 0.31% - Boards & Commissions
- 0.41% - Community Services
- 0.28% - Recreation, Parks, & Activities
- 0.98% - Protection
- 0.12% - Cemeteries
- 3.00% - Roads & Drainage
- 3.32% - Capital Improvements
- 2.23% - Solid Waste
- 0.35% - Regional Organizations
- 2.41% - Debt Service
- 0.96% - Unclassified
- 0.03% - General Assistance

Public Discussion & Comment

Closing Budget Committee & Select Board Comments & Discussion