

2016 – 2017 Budget Hearing
April 05, 2016
6:30 P.M.

Contents

Budget Overview

LD 1 Calculation

Running Totals

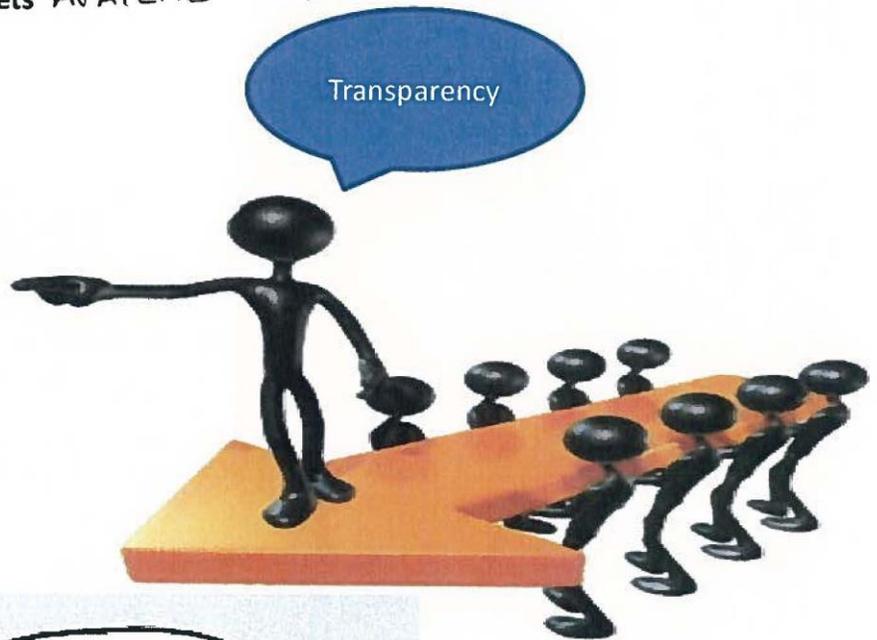
Town Manager's Budget Explanations

Cost Center Appropriation Sheets - AVAILABLE AT THE TOWN MANAGER'S OFFICE

10 Year Expenditure Charts

Town Mil Rate History

Budget



3/28/2016

2017 PROPERTY TAX LEVY LIMIT: 3,605,007

PROPOSED BUDGET: 6,768,730
LESS ALL PROPOSED REVENUE 3,216,085
PLUS PROPOSED HOMESTEAD 225,000
PLUS PROPOSED REV SHARING 406,205
PLUS PROPOSED BETE 14,000

TOTAL 4,197,850

MUNICIPAL APPROPRIATION 4,197,850
PROPOSED DEDUCTIONS 645,205
PROPOSED 2017 LEVY 3,552,645

OVER(UNDER) LD 1 -52,362

under LD 1

ADJUSTMENTS:

DEPT	NAME	15/16	16/17	DIFF	RUNNING TOTAL
4110	TOWN COUNCIL	6,050	6,350	300	300
4115	TOWN MANAGER	148,303	156,506	8,203	8,503
4118	TOWN CLERK	67,097	70,700	3,603	12,106
4120	CONTROL/COLLECTION	212,179	205,478	-6,701	5,405
4125	COMPUTER	40,100	43,100	3,000	8,405
4130	ADMINISTRATION	149,620	153,295	3,675	12,080
4150	TAX ASSESSMENT	101,769	102,570	801	12,881
4160	CODE ENFORCEMENT	53,845	54,196	351	13,232
4170	PLANNING	36,360	41,276	4,916	18,148
4172	HISTORIC DISTRICT COMMISSION	250	250	0	18,148
4175	ZONING BOARD OF APPEALS	160	160	0	18,148
4180	TOWN HALL	73,556	72,201	-1,355	16,793
4185	COMMUNITY CENTER	73,978	68,379	-5,599	11,194
4190	EMPLOYEE BENEFITS	1,024,600	1,146,260	121,660	132,854
4220	FIRE DEPARTMENT	190,776	196,554	5,778	138,632
4227	EMERGENCY MANAGEMENT SERVICES	6,044	6,144	100	138,732
4228	EMERGENCY/RESCUE SERVICES	81,986	81,986	0	138,732
4229	WATER ASSESSMENT/FIRE PROTECT.	299,735	299,735	0	138,732
4230	POLICE DEPARTMENT	809,338	816,468	7,130	145,862
4231	ANIMAL CONTROL	8,584	9,144	560	146,422
4240	DISPATCH CENTER	336,636	345,204	8,568	154,990
4250	STREET LIGHTS	49,000	50,000	1,000	155,990
4310	HIGHWAY DEPARTMENT	754,766	761,181	6,415	162,405
4315	PUBLIC FACILITIES	44,075	43,075	-1,000	161,405
4325	TOWN GARAGE	19,565	18,195	-1,370	160,035
4330	TRANSFER STATION	291,909	294,325	2,416	162,451
4335	SOLID WASTE TRANSPORTATION	89,710	91,285	1,575	164,026
4410	RECREATION DEPARTMENT	77,459	81,037	3,578	167,604
4450	CONSERVATION COMMISSION	4,845	4,845	0	167,604
4470	LIBRARY	127,384	136,086	8,702	176,306
4510	SOCIAL SERVICES	63,971	59,232	-4,739	171,567
4530	SOCIAL/CIVIC SERV.CONTRIBUTION	10,325	11,150	825	172,392
4728-4734	CIP DEBT	310,418	243,363	-67,055	105,337
4850	CONTINGENCY FUNDING	30,000	30,000	0	105,337
4855	CAPITAL IMPROVEMENTS	1,028,100	1,069,000	40,900	146,237
	MUNICIPAL	6,622,493	6,768,730	146,237	
4610	S.A.D. # 35	7,451,037	7,451,037 est	0	
4620	YORK COUNTY	353,293	353,293 est	0	
4650	OVERLAY	249,512	249,512	0	
	TOTAL	14,676,335	14,822,572	146,237	
3/28/2016				146,237	

4110 - Town Council Increase \$300 Benefits \$114

The Town Council Budget has increased due to an additional \$300 in the 2410 – Travel Budget. The Town Council has not turned in mileage for training in the past to any great extent but should. The 2450 – Community Expenses includes \$3,000 for the cost of podcasts of meetings

4115 – Town Manager Increase \$8,203 Benefits \$60,045

The Town Manager’s budget has increased by \$8,203. This includes a change in the pay scale for the Executive Assistant / Human Resource employee (\$4,368) and the Town Manager’ contractual increase (\$2935). Training and travel costs are increased to cover for two employees. Dues increase for membership to Both MTCMA and the HR groups

4118 – Town Clerk Increase \$3,603 Benefits \$31,197

The Town Clerks budget is increased by \$3,603. Most of the increase is based in the 2222– Election printing / Programming line. This increase is due to expected high turnout for the November (presidential) election. Line 2075 – Records Preservation will complete the marriage Intentions / returns(last two books.)

Overview of Budget and Impact for Fiscal Year 17
Budget Hearing
April 05, 2016

I am presenting you a budget for July 01, 2016 to June 30, 2017 of \$6,768,730 which shows an increase of \$146,237 or 2.2%. Revenue increases show an increase \$70,435 for a net increase of \$78,225 for the municipal side. This year the State has increased the Homestead exemption from the present \$10,000 to \$15,000. While this sounds great it shifts more of the tax burden to the property owners overall. The \$78,225 difference this year would equate to mil increase of .12 or \$12 per \$100,000 of valuation. With the new homestead exemption and State reimbursement of 50% the overall increase becomes .23 mils or \$23 per \$100,000 of valuation. One the average property valuation this will amount to an increase of \$51.

The budget presented is \$52,362 under the LD1 limit

In our calculations we have including using \$500,000 from the undesignated account. Last year we used \$650,000. I expect that with the use of \$500,000 , and keeping the overlay at \$250,000, along with our usual return at year end of the previous year's budget we should still have a year-end undesignated balance of \$3,000,000.

This budget moves the now completed payments (\$70,000 annually) on the Community Building to the Police Station Capital account which combined with the previous funds shows \$90,000 in the budget. As this appears to have support increasing this account will allow progress towards an eventual bond while softening the effect of a new bond payment

This budget increases the Capital roads budget by \$100,000 annually to \$700,000 which will cover the 10 year cost of a \$4,000,000 roads bond and additional road's needs.

Consumer Price Index North East this year was 5% I have included merit raises of 1.5% for most employees and adjustments in grade level or hours for some. Included in this packet you will find spending history and budget explanations. I look forward to our budget discussions. Each cost center will be discussed in full.

4120 -Control / Collection Decrease \$6,701 Benefits \$74,395

This budget is down \$6,701 due to the retirement of our long time accountant. It covers 2 full time employees (accountant and deputy tax collector/ payroll)as well as 3 part-time employees (deputy clerk/CSA and tax assistant/CSA.)A finance assistant helps with accounting, tax collection, and payroll and will be instrumental in the training of a new accountant. The deputy clerk will have hours increased from 27 ½ to 30 hours. The finance assistant will move from 16 hours to 20 hours especially during the transition to a new accountant. Our audit will be done by the Same firm this year so as to separate between Fern’s retirement and the new employee terms. There is a \$200 increase in the training line for new employee training. This budget is somewhat in flux at this time due the change in personnel. Fern has agreed to spend some time with us when the new person is hired

4125 – Computer Increase \$3,000 No Benefits

This budget includes a \$3,000 increase due to the increased costs to programs back-up systems, antivirus, and laptop back-up for Council laptops

4130 – Administration Increase \$3,675 No Benefits

The increases are in telephone costs (\$900 call volume) contracts(\$800 – (copier use up and general code codification) \$700 Online Recreation Web Site hosting . \$ 1,000 Multi peril insurance and the Manager added \$500 to employee expenses for retiree recognition

4150 – Tax Assessment Increase \$801 Benefits \$ 44,399

The Tax assessment Account is up \$801. The differences between the Department Head Budget and the Town Manager’s Budget are \$1500 less in the Professional Services/tax maps Line (new vendor).; a \$250 increase in the computer line (support for new BETE software; and added \$500 to the publication /subscription line for on-line commercial services valuation

4160 - Code Enforcement Increase \$351 Benefits \$24,300

The Code Enforcement Officer / Plumbing Inspector works 3 days in South Berwick and 2 days in Berwick. Berwick revenue to this budget is \$42,000 for wages and benefits. The primary difference between the Department request and the Manager’s budget is the elimination of a vehicle purchase. A vehicle from the police department will be transferred to the CEO in the next fiscal year. The CEO also receives wages from the Planning Account

4170 - Planning Increase \$4,916 Benefits \$6,200

The budget is increased due to the Town Manager increasing the Professional Services line by \$5,000. This line covers our outside Planner who will be working more on ordinance upgrades next year. Planner costs associated with Subdivision projects are charged back to the owner.

4172 - Historic District Commission **No Benefits**
No Changes

4175 – Zoning Board of Appeals **No Benefits**
No changes

4180 -Town Hall **Decrease \$1355** **Benefits \$14,669**

The Town hall Budget is down \$1355 primarily due to the hiring of a full time custodian. The part time help line was reduced by \$1500 and overtime increased by \$500 for a net reduction of \$500. Janitorial supplies were reduced due to changes in purchasing procedures and reallocation to other budgets

4185 - Community Center **Decrease \$5599** **Benefits \$8200**

The decrease is primarily due to the effect of in-house janitorial services and supply purchases. Another factor is the reduction in the cost of propane to heat the building

4190 - Employee Benefits **Increase \$121,660**

The Primary increases in the budget are Health Insurance increase of \$84,600 and a Workman's Comp increase of \$33,100. Unemployment budget is down \$4,000 due to stability in the work force.

4220 - Fire Department Increase \$5,778 Benefits \$22,200

The primary increases in the Fire Department budget are in the areas of Part time Wages (\$1900) due to the increase to hours needed for record keeping ,inspections, and training hours; the Telephone line includes a (\$2337) reimbursement to the Association; a new computer(\$900); repairs to Vehicles (\$7600) and equipment purchases (\$ 4,400). A major reduction (\$12,280) is the completion of safety gear replaced in the previous budget. This budget includes the purchase of two new sets as in the past (\$3200)

**4227 – Emergency Mgt. Services Increase \$100
Benefits \$917**

2% increase in wages

4228 – Emergency / Rescue Services No Increase

Last year of 3 year contract. Rescue Services pays us for a portion of the Community Building costs as their quarters

4229 – Water Assessment No Increase

This is the hydrant cost budget

4230 – Police Increase \$7,130 Benefits \$355,992

I have put a wage adjustment of \$10,975 (2.5%) for patrolman. This is a placeholder only subject to negotiations. The patrolmen have not received a raise or steps in the last two years. The Chief and Lieutenant are 2% . Overtime costs are a percentage of the salaries. Telephone costs are up \$1,000.as is training costs. We added an additional person last year. Gasoline costs are down \$6,750. A radar unit was moved to the CIP account as part of a cruiser purchase.

4231- Animal Control Increase \$560 Benefits \$760

The increase is only in the Part Time Wages line

4240 - Dispatch Center Increase \$8568 Benefits \$115,812

This budget includes a 2 ½ % (\$4408) increase for full time dispatchers. (No raises or steps last two years. Part Time wages and Overtime complete the increase.

4250 – Street Lights \$1,000 Increase

Based on current rates

4310 - Highway Increase \$6,415 Benefits \$187,964

The increase to this budget are concentrated primarily in the wages area. Of significance is the increase in the tree removal budget which shows a \$14,000 increase for 5 days of tree removal At \$3,400 day. This cost is offset by a reduction of \$14,000 in the fuel account with fuel budgeted at \$2.00 a gallon vs. the present budget at \$3.00 gallon

4315 - Public Facilities Decrease \$1,000 No Benefits

This budget covers lawn mowing town wide (\$31,525) and irrigation for the monument, ball fields, and community garden (\$5500). The decrease is due to Berwick Academy not charging us for using the tennis court

4325 Town Garage Decrease \$1,370 No Benefits

The reduction in this budget is due to the decrease in propane heating costs

4330 -Transfer Station Increase \$2,416 Benefits \$27,255

The Transfer Station budget is increased by \$2,416. The increases can be found in the wages and contracted disposal costs. Our disposal costs for the 900 estimated tons are \$74 a ton. There is legislation on the table now that could increase this budget for all solid waste charges including wood waste and construction and debris materials by \$1 a ton.

4335 - Solid Waste Transportation Increase \$1,575 Benefits \$24,744

This budget is shared on a 1/3 – 2/3 basis with North Berwick. There is a \$5,000 reduction in fuel costs. Maintenance costs for the solid waste truck are up due to rehab of the chassis and painting costs budgeted this year (\$5600) These costs are shared also

4410 – Recreation Increase \$3,578 Benefits \$41,337

The program staff position has been increased from 15 hours per week to 18 hours per week. (\$2539). This coupled with The Recreation Director's salary increase comprises the increase to this budget. This budget contains \$7,500 for Camp Councilors and all the recreation activities are self funded by fees for participation.

4450 - Conservation Account No Increase No Benefits

The Conservation Commission has asked for \$10,000 to set up an Open Space Fund. The Town Manages budget does not include this request. The budget pays a portion Of the Mount Agamentic s Trail aintenance cost(\$4,250)

4470 – Library \$8,702 Increase Benefits \$36,400

\$6,746 of the increase can be attributed to wage increases and moving the Library Aide position from 4 hours per week to 8 hours per week. Cleaning and repair costs are up slightly but still less than when we used a commercial cleaner service. The addition of solar electricity continues to keep the cost down although we are still paying high demand charges. Equipment fees are up \$1,000 to cover the annual fee for the Maine Infonet System. Volunteerism continues to be strong and the Friends continue with help with some specialty items and furniture. The construction process has been closed out

4510 – Social Service \$4,739 Decrease Benefits \$1,487

The primary decrease (\$5,000) is in the assistance grants . Our GA Administrator has done a great job of controlling costs and utilizing other services when available. We receive 70% back for assistance grants from the State.

4530 – Contributions Increase \$825 No Benefits

I have made my recommendations for donations. The Cemetery Association asked for more dollars but I suggest we stay with the present plan. I have added some to accounts that we have used more frequently

4728 to 4734 CIP Debt

We completed the payments on the Community Center loan this year (\$70,603)

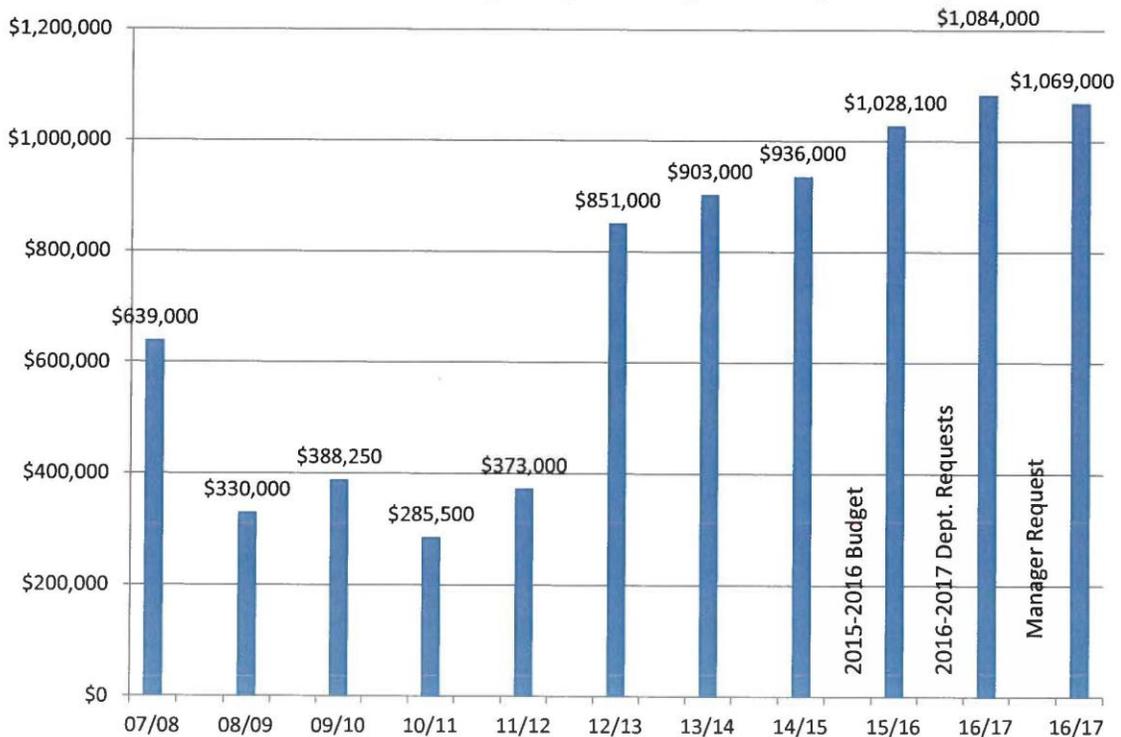
4850 – Contingency No Increase

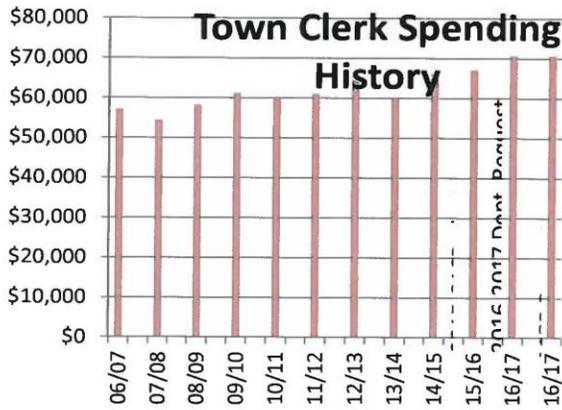
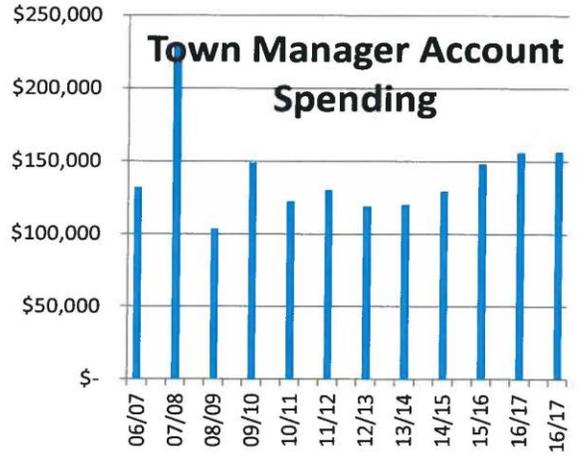
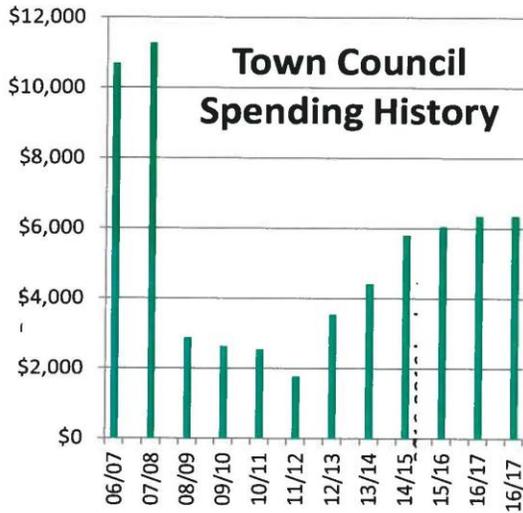
This budget covers a portion of our unfunded liability cost
For employees

4855 - Capital Improvements Increase \$40,900

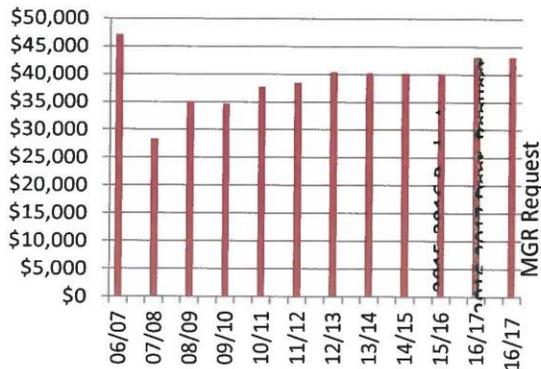
We have included an increase in the Roads CIP to cover the cost over 10 years of a \$4,000,000 bond. \$24,000 is required to complete our match for the Route 236 Project. We have increased the Police Station dedicated account from \$20,000 to \$70,000

Capital Budget Spending History

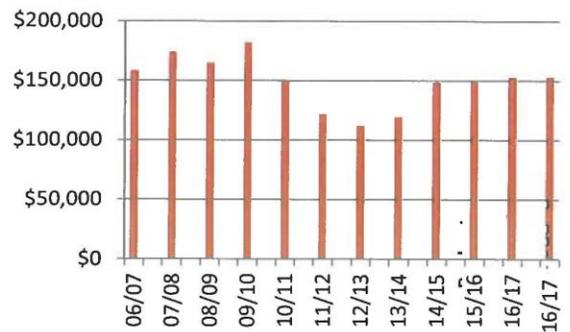




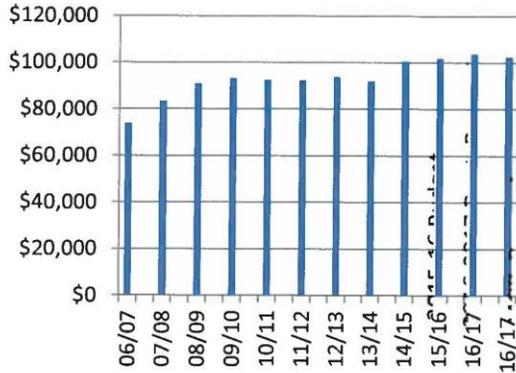
Computer Account Spending History



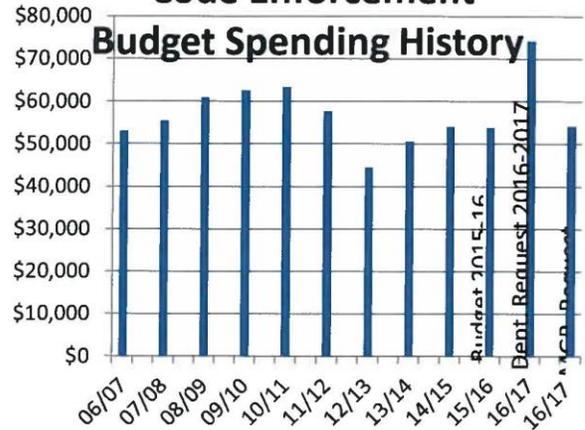
Administration Account Spending History



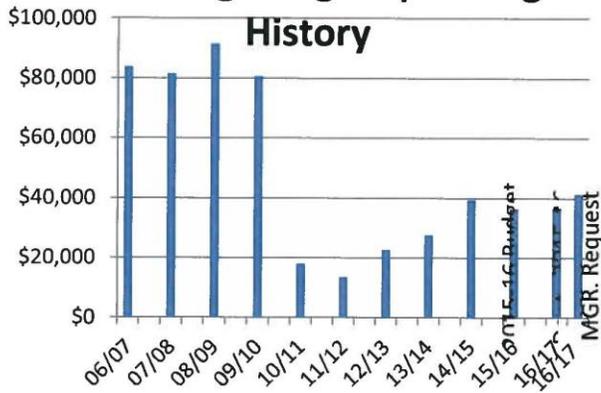
**Tax Assessment
Account Budget History**



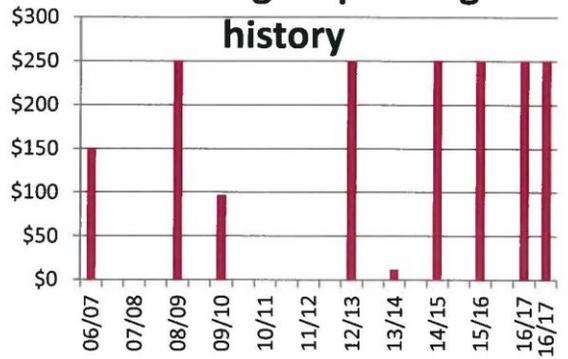
**Code Enforcement
Budget Spending History**



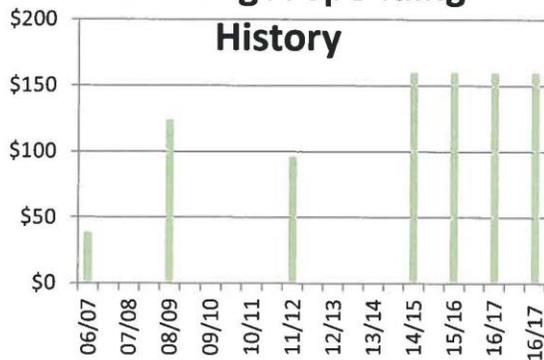
**Planning Budget Spending
History**



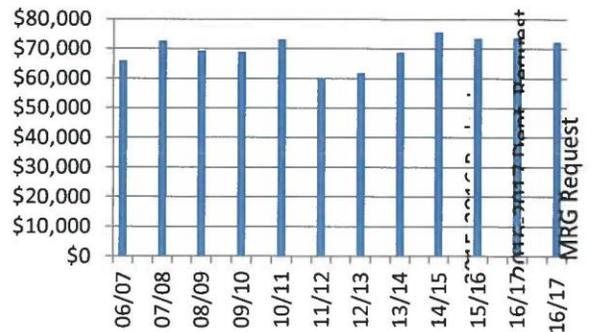
**HDC Budget Spending
history**

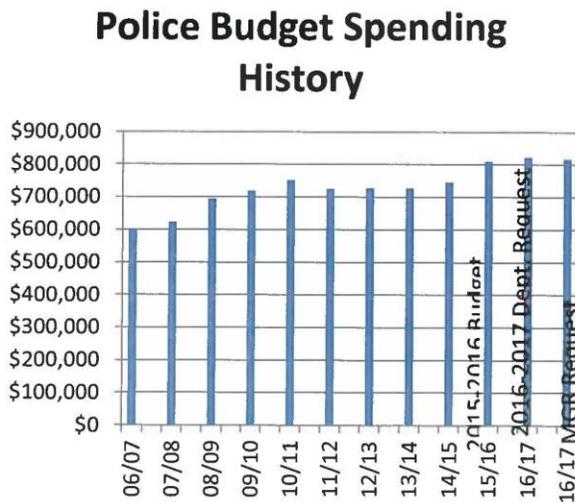
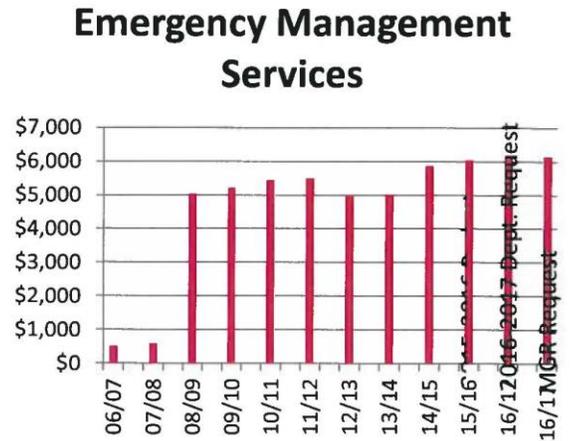
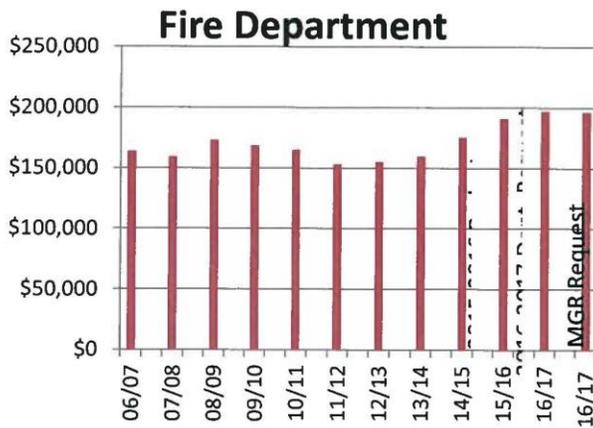
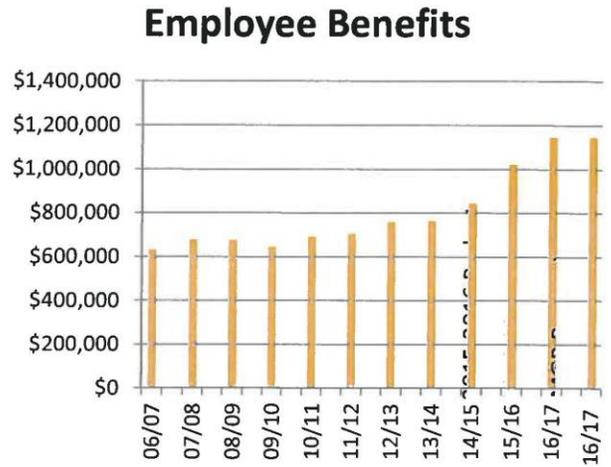
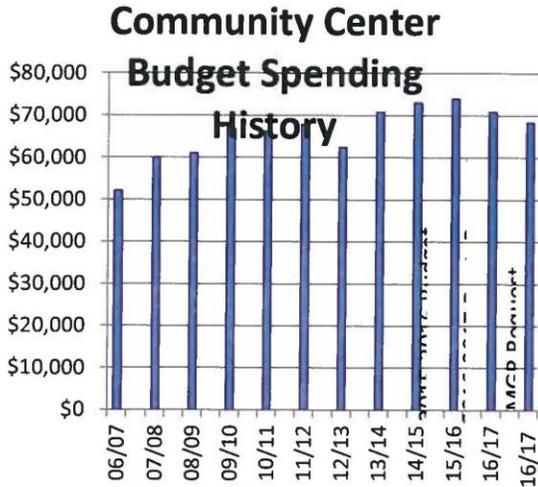


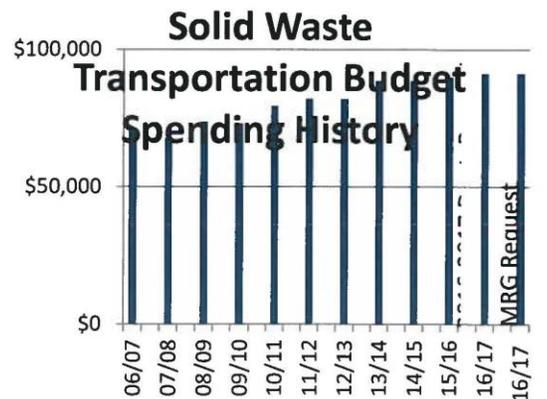
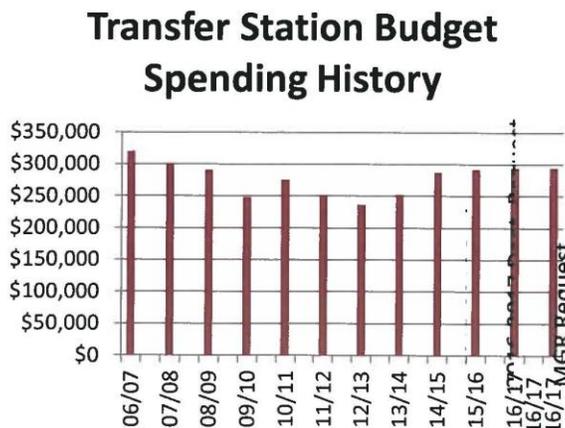
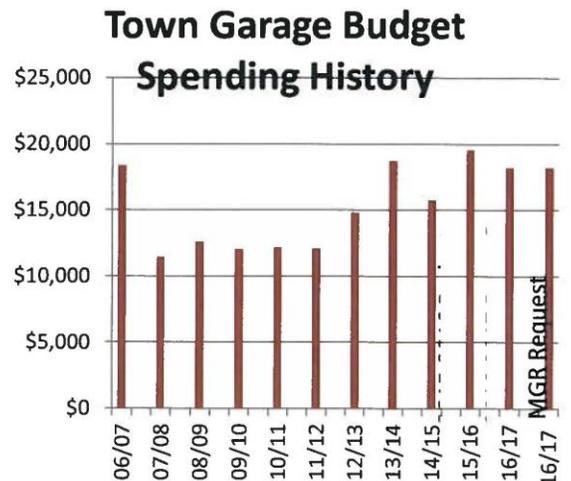
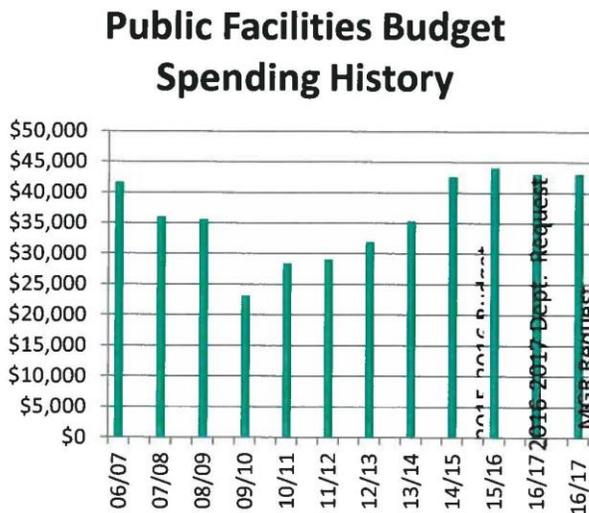
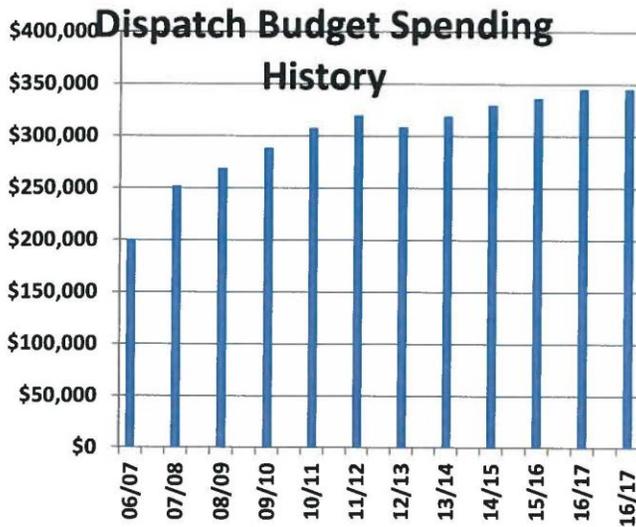
**ZBA Budget Spending
History**



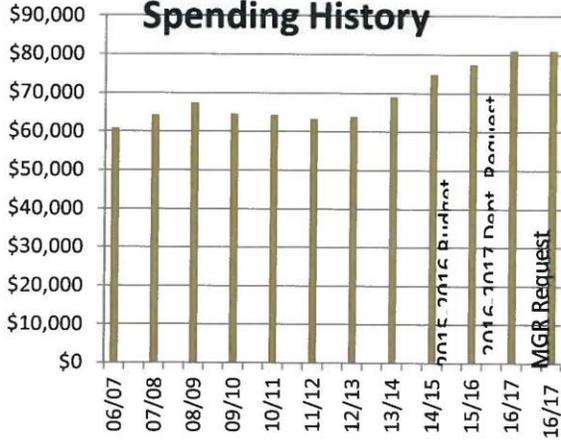
**Town Hall Budget
Spending History**



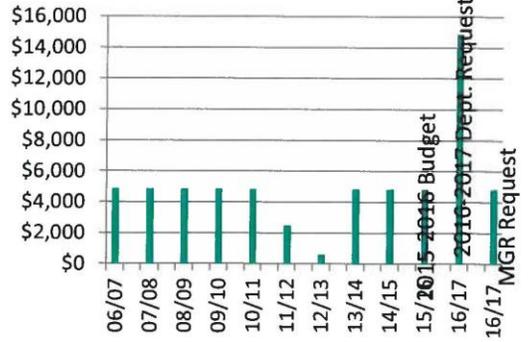




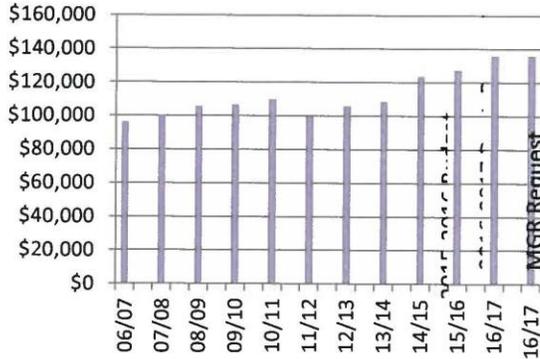
**Recreation Budget
Spending History**



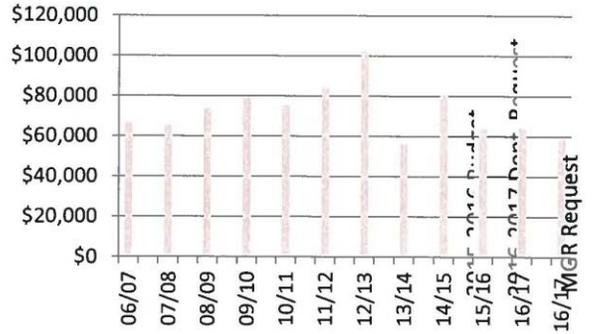
**Conservation Comm.
Budget Spending
History**



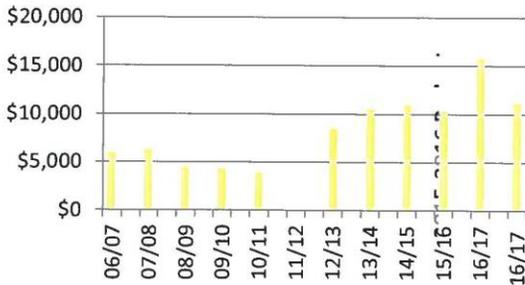
**Library Budget Spending
History**



**Social Services Budget
Spending History**



**Social/Civic Services
Contribution Budget
Spending History**



**CIP Debt Budget
Spending History**

