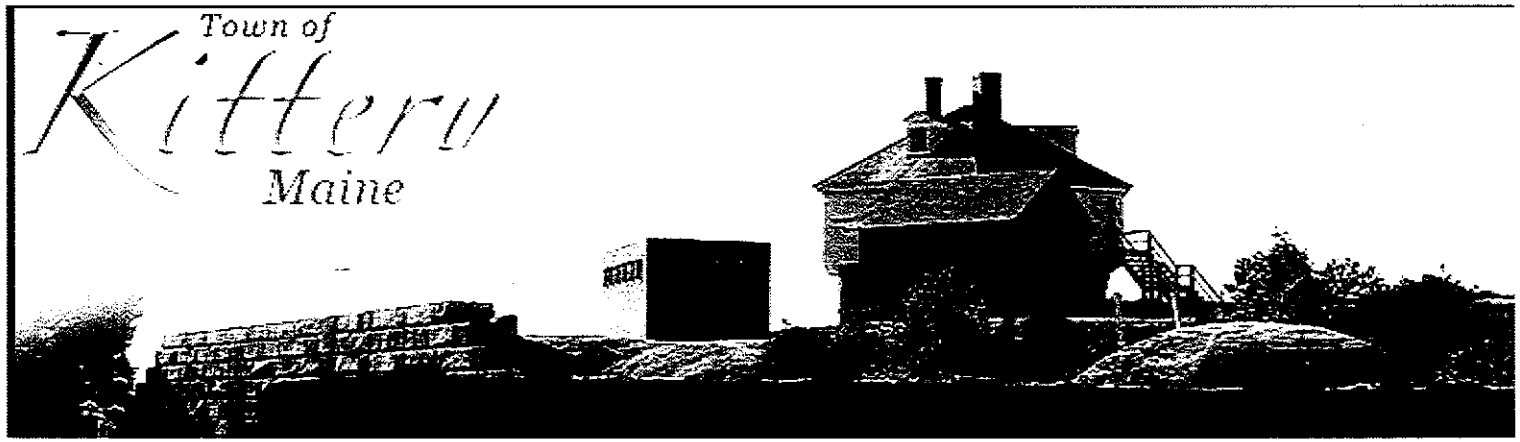


TOWN OF KITTERY
BUDGET OVERVIEW
updated 6-10-10

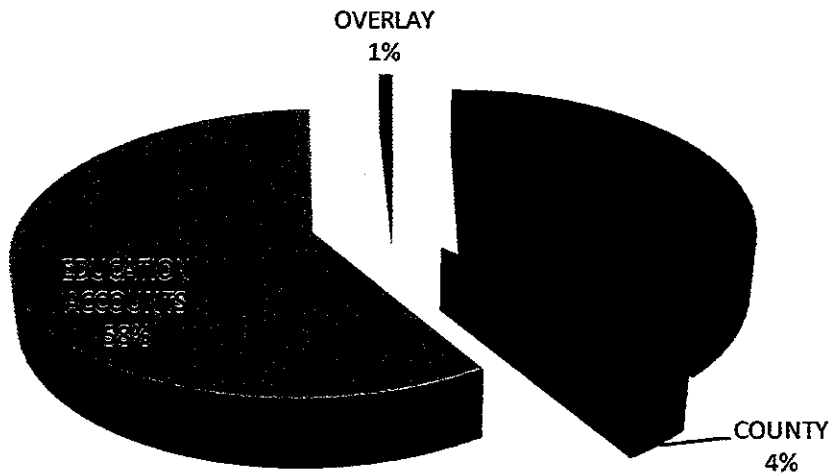
Public Hearing - 6.21.10 @ 7PM - Town Council

Kittery Municipal FY'11 Proposed Budget

Department	FY'11 Proposed	Department	FY'11 Proposed
Administration	$ 826,410.00	Hydrant Rentals	$ 193,213.00
Assessing	$ 183,853.00	Police Department	$ 2,555,257.00
Code Enforcement	$ 122,122.00	Street Lights	$ 98,100.00
Town Council	$ 10,550.00	Library	$ 434,400.00
Debt & Interest	$ 390,302.00	Parks	$ 272,870.00
Elections	$ 10,288.00	Port Authority	$ 93,271.00
Insurance	$ 261,158.00	Recreation	$ 194,173.00
Planning Board	$ 16,779.00	Frisbee Facility	$ 126,400.00
Planning	$ 204,229.00	Public Health	$ 585.00
Highway	$ 1,081,693.00	Welfare	$ 40,000.00
Solid Waste	$ 673,635.00	Community Agencies	$ 15,713.00
Civil Emergency Prep.	$ 2,350.00	Capital Improvement Plan	$ 605,475.00
Fire Department	$ 238,749.00	Miscellaneous	$ 239,176.00
		Adult Education	$ 54,081.00
		County Tax	$ 862,802.00
		Overlay (Est.)	$ 200,000.00
		TOTAL REQUESTED(with overlay	$ 10,007,634.00
		Without Overlay	$ 9,807,634.00

BUDGET SUMMARY

BUDGET SUMMARY FY 10-11



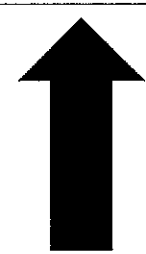
	FY 10-11	FY 09-10	DIFF	%
MUNICIPAL ACCOUNTS	8,890,751	8,436,060	454,691	5.4%
COUNTY	862,802	792,584	70,218	8.9%
EDUCATION ACCOUNTS	14,016,229	14,022,720	(6,491)	0.0%
OVERLAY	200,000	270,442	(70,442)	-26.0%
TOTAL	23,969,782	23,521,806	447,976	1.9%

FY 10-11 budget: Excludes cost of warrant article for mos & tick

TAX RATE DATA per $1000

ESTIMATED TAX RATE	FY 10-11	FY 09-10	DIFF	%
MUNICIPAL	6.52	6.22	0.30	4.8%
SCHOOL	10.28	10.34	(0.06)	-0.6%
COUNTY	0.63	0.58	0.05	8.9%
OVERLAY	0.15	0.20	(0.05)	-26.8%
WARRANT ARTICLE	0.04	0.04	-	0.0%
GROSS	17.62	17.39	0.23	1.3%
REVENUE	(3.26)	(3.31)	0.05	-1.5%
NET TOTAL	**$ 14.36**	**$ 14.08**	**$ 0.28**	**2.0%**

	FY'11	FY'10	Difference 11-10	FY '09	Difference 10-09
Est. VALUATION	1,363,802,940	1,355,802,940	8,000,000	1,335,746,100	20,056,840



DRAFT FOR DISCUSSION PURPOSES DATED 6-10-10

TAX RATE FOR AVERAGE HOME

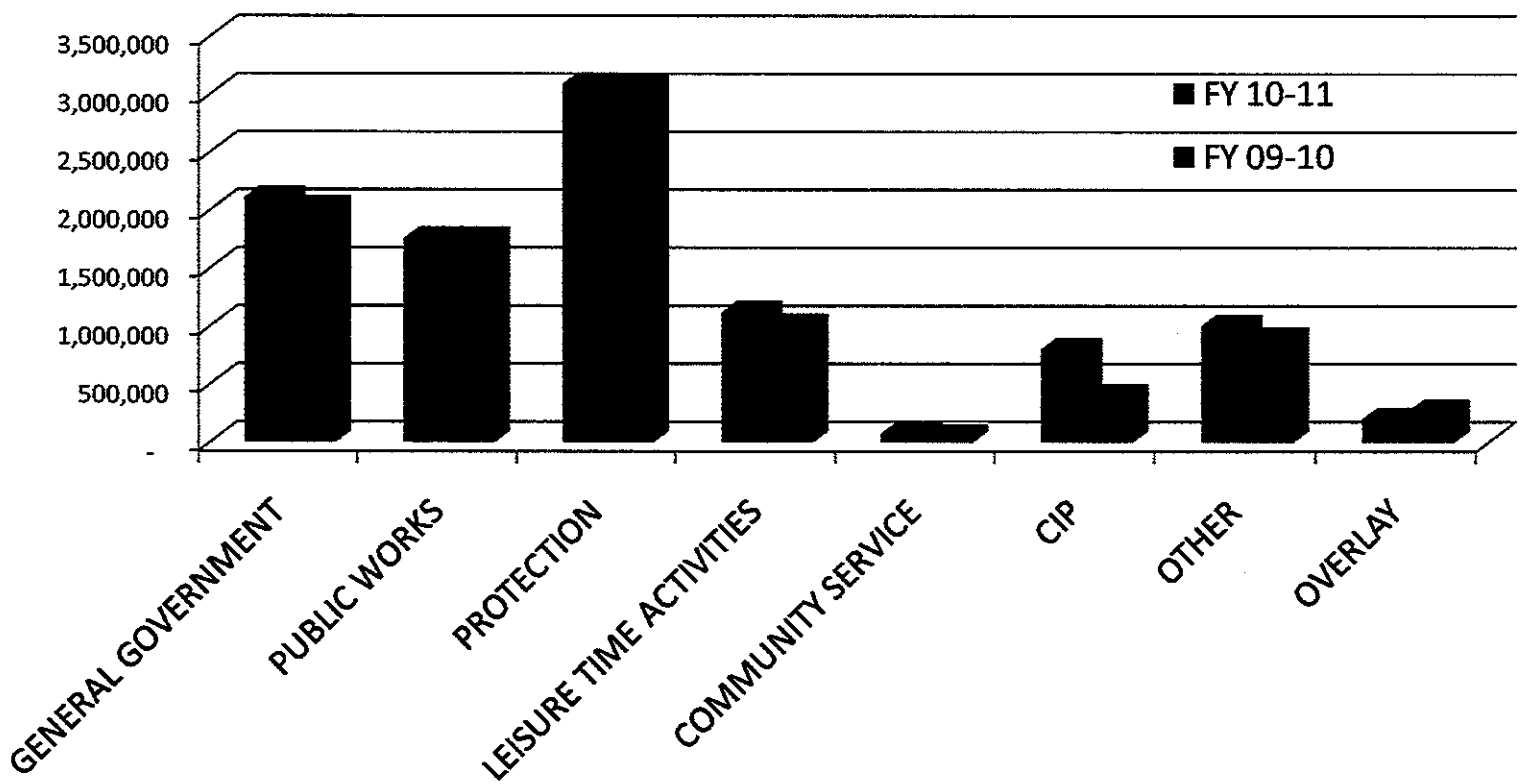
Average Home price of $**275,000**		
Assumes $ 8 million growth in valuation		
	Dollars	Rate
Current Tax	$3,872.00	14.08
Proposed	$3,949.00	14.36
Annual Increase	$77.00	0.28

MAJOR CATEGORY EXPENSES

	FY 10-11	FY 09-10	DIFF	%
GENERAL GOVERNMENT	2,025,691	2,024,008	1,683	0.1%
PUBLIC WORKS	1,755,328	1,755,328	-	0.0%
PROTECTION	3,087,669	3,087,673	(4)	0.0%
LEISURE TIME ACTIVITIES	1,121,114	1,008,090	113,024	11.2%
COMMUNITY SERVICE	56,298	56,298	-	0.0%
CIP	605,475	405,482	199,993	49.3%
OTHER	1,101,978	891,765	210,213	23.6%
OVERLAY	200,000	270,442	(70,442)	-26.0%
TOTAL MUNICIPAL	**9,953,553**	**9,499,086**	**454,467**	4.8%
EDUCATION (Includes adult ed)	14,016,229	14,022,720	(6,491)	0.0%
TOTAL	**23,969,782**	**23,521,806**	**447,976**	**1.9%**

FY 10-11 budget: Excludes cost of warrant article for mos & tick

TOWN ONLY EXPENSES



DRAFT FOR DISCUSSION PURPOSES DATED 3-15-10

COST OF GOVERNMENT

ACTIVITY	Proposed FY' 11 Budget	% OF BUDGET	Cost of Service per $1,000 valuation	BY DEPT. Homeowner with $275,000 valuation
ADMINISTRATION	$ 826,410	3%	$ 0.50	$ 136.15
ASSESSING	$ 183,853.00	1%	$ 0.11	$ 30.29
CODE ENFORCEMENT	$ 122,122.00	1%	$ 0.07	$ 20.12
COUNCIL	$ 10,550.00	0%	$ 0.01	$ 1.74
DEBT & INTEREST	$ 390,302.00	2%	$ 0.23	$ 64.30
ELECTIONS	$ 10,288.00	0%	$ 0.01	$ 1.69
INSURANCES	$ 261,158.00	1%	$ 0.16	$ 43.03
PLANNING BOARD	$ 16,779.00	0%	$ 0.01	$ 2.76
PLANNING	$ 204,229.00	1%	$ 0.12	$ 33.65
HIGHWAY	$ 1,081,693.00	5%	$ 0.65	$ 178.21
SOLID WASTE	$ 673,635.00	3%	$ 0.40	$ 110.98
CIVIL EMERGENCY PREP	$ 2,350.00	0%	$ 0.00	$ 0.39
HYDRANT RENTALS	$ 193,213.00	1%	$ 0.12	$ 31.83
STREET LIGHTS	$ 98,100.00	0%	$ 0.06	$ 16.16
FIRE	$ 238,749.00	1%	$ 0.14	$ 39.33
POLICE	$ 2,555,257.00	11%	$ 1.53	$ 420.98
LIBRARY	$ 434,400.00	2%	$ 0.26	$ 71.57
PARKS	$ 272,870.00	1%	$ 0.16	$ 44.96
PORT AUTHORITY	$ 93,271.00	0%	$ 0.06	$ 15.37
RECREATION	$ 194,173.00	1%	$ 0.12	$ 31.99
FRISBEE FACILITY	$ 126,400.00	1%	$ 0.08	$ 20.82
PUBLIC HEALTH SERVICE	$ 585.00	0%	$ 0.00	$ 0.10
WELFARE	$ 40,000.00	0%	$ 0.02	$ 6.59
COMMUNITY AGENCIES	$ 15,713.00	0%	$ 0.01	$ 2.59
MISC. ACCOUNTS	$ 239,176.00	1%	$ 0.14	$ 39.40
CIP	$ 605,475.00	3%	$ 0.36	$ 99.75
SCHOOLS	$ 13,962,148.00	58%	$ 8.36	$ 2,300.25
ADULT ED.	$ 54,081.00	0%	$ 0.03	$ 8.91
COUNTY TAX	$ 862,802.00	4%	$ 0.52	$ 142.15
OVERLAY	$ 200,000.00	1%	$ 0.12	$ 32.95
TOTAL APPROPRIATION	**$ 23,969,782.00**	**100%**	**$ 14.36**	**$ 3,949.00**

PROJECTED REVENUE

TITLE	FY09-10 Projected Revenue	FY 10-11 Projected Revenue Forecast	DIFF	%
EXCISE TAX	1,156,800	1,341,650	184,850	16.0%
FEES & PERMITS	712,140	739,170	27,030	3.8%
INTEREST	180,000	90,000	(90,000)	-50.0%
FINES	18,200	24,200	6,000	33.0%
STATE FUNDS	616,098	559,305	(56,793)	-9.2%
RENT	14,400	14,400	-	0.0%
OTHER	272,848	301,200	28,352	10.4%
SUPPLEMENTAL APPROPRIATION	160,000	-	(160,000)	-100.0%
TOTAL MUNICIPAL	**3,130,486**	**3,069,925**	(60,561)	-1.9%
FEDERAL	152,000	152,000	-	0.0%
STATE ED. SUBSIDIES	993,698	851,944	(141,754)	-14.3%
ADULT ED SUBSIDY	31,147	30,000	(1,147)	-3.7%
MISCELLANEOUS	24,000	24,000	-	0.0%
ED BALANCE CARRIED FORWARD	157,970	319,000	161,030	101.9%
TOTAL EDUCATION	**1,358,815**	**1,376,944**	18,129	1.3%
TOTAL REVENUES	**4,489,301**	**4,446,869**	**(42,432)**	**-0.9%**

CIP

1760 Capital Improvement Program		FY'10 Approved	FY'11 Request	Explanation Funding Source	CIP Committee	FY'11 TM CIP
CAPITAL HOLDING RESERVE						
Roof Depreciation Reserve	Townwide (Transfer)	$ 50,000	$ 50,000	FY'11 Budget	$ 50,000	
Town Pier Depreciation Reserve	KPA (TRANSFER)	$ 40,000	$ 40,000	FY'11 Budget	$ 40,000	$ 40,000
State Aid to Roads	PWD - Highway	$ 166,349	$ 172,472	FY'11 Budget	$ 172,472	$ 172,472
FY'10 5Yr Repayment Loan	**Multiple ($84,433)	$ 18,317	$ 18,687	FY'11 Budget	$ 18,687	$ 18,687
Open Space Reserve Account	Townwide	$ -	$ -	FY'11 Budget	$ 50,000	$ -
	Subtotal - Holding	$ 274,666	$ 281,159		$ 331,159	$ 231,159

		FY'10 Approved	FY'11 Request	Explanation Funding Source	CIP Committee	FY'11 TM CIP
DEPARTMENT CAPITAL DESIGNATED RESERVE						
Drainage Improvement Program Reserve	PWD - Highway	$ 6,000	$ 8,000	FY'11 Budget	$ 8,000	$ 8,000
Highway Fleet Depreciation Reserve	PWD - Highway	$ 86,216	$ 86,216	FY'11 Budget	$ 86,216	$ 86,216
Sidewalk Replacement & Installation Reserve	PWD - Highway	$ 2,000	$ 10,000	FY'11 Budget	$ 10,000	$ 10,000
Solid Waste Equipment Depreciation Reserve	PWD - Solid Waste	$ 13,350	$ 13,350	FY'11 Budget	$ 13,350	$ 13,350
Solid Waste Fleet Depreciation Reserve	PWD - Solid Waste	$ 16,267	$ 16,267	FY'11 Budget	$ 16,267	$ 16,267
Solid Waste Road Maintenance Reserve	PWD - Solid Waste	$ 7,500	$ 7,500	FY'11 Budget	$ 7,500	$ 7,500
Parks Fleet Depreciation Reserve	PWD - Parks	$ 12,983	$ 12,983	FY'11 Budget	$ 12,983	$ 12,983
Improvements to Buildings & Grounds reserve	PWD - Parks	$ -	$ 15,000	FY'11 Budget	$ 15,000	$ 15,000
Fire Apparatus Depreciation Reserve	Fire	$ 74,000	$ 79,000	FY'11 Budget	$ 79,000	$ 79,000
Recreation Depreciation Reserve	Recreation	$ 2,500	$ 20,000	FY'11 Budget	$ 20,000	$ 20,000
Police Department Equipment Reserve	Police		$ 23,000	FY'11 Budget	$ 23,000	$ 23,000
	Subtotal - Department	$ 220,816	$ 291,316	$ -	$ 291,316	$ 291,316
	Total - Reserve	$ 495,482	$ 572,475		$ 622,475	$ 522,475

CIP (cont.)

FY'11 REQUESTS		FY'10 Approved	FY'11 Request	Explanation Funding Source	CIP Committee	FY'11 TM CIP
Frisbee Revitalization Phase 1	Townwide		$ 50,000	May not be needed	$ -	
Muni complex 2nd Floor Use Engineering	Administration		$ 10,000	ADA Reserve Fund	$ 10,000	Rec 10,000 from ADA Acct
Muni Complex HVAC 1	Administration		$ 32,500	Facility Repair Reserve	$ 32,500	$ -
Muni Complex HVAC 2	Administration		$ 32,500	FY'11 Budget	$ 32,500	$ -
14 Defibrillators Purchase & Installed	In Townwide Facilities		$ 16,000	FY'11 Budget	$ 16,000	$ 8,000
Property Re-valuation / Update	Administration	**Also FY12**	$ 60,000	FY'11 Budget	$ 60,000	$ 40,000
Town Hall Restroom Remodel & Repair	Administration		$ 20,000	FY'11 Budget	$ 20,000	$ 10,000
Town Hall Records Retention System	Town Clerk		$ 18,000	FY'11 Budget	$ 18,000	$ 10,000
Traip Parking Lot	School		$ 115,000	FY'11 Budget	$ 150,000	
Traip Mechanical Retrofit	School	**Estimate - Placeholder**	$ 50,000	FY'11 Budget	$ 15,000	$ 15,000
	Subtotal - Request	**$ -**	**$ 404,000**	**$ -**	**$ 354,000**	**$ 83,000**
	Total REQUEST & RESERVE *(FROM PRIOR PAGE)*	**$ 495,482**	**$ 976,475**	**$ -**	**$ 976,475**	**$ 605,475**
	Less projects that were funded from surplus or other dedicated accts	**$ (50,000)**	**Roof**			
		$ (40,000)	**Town Pier**			
	CIP Amt included in FY10 operating budget (funds raised from taxation)	**$ 405,482**				

Amt in operating budget FY 11

DEBT SUMMARY TOWN & SCHOOL

TOWN DEBT & INTEREST	FY 09-10	FY 10-11	DIFF	%
PRINCIPAL PAYMENTS				
1989 BOND, SEWER LINE	165,000		(165,000)	-100.0%
2006 Fire Stations	155,000	155,000	-	0.0%
Frisbee School		130,000	130,000	100.0%
SUB -TOTAL PRINCIPAL	320,000	285,000	(35,000)	-10.9%
INTEREST				
2006 Fire Stations	101,294	94,707	(6,587)	-6.5%
1989 BOND, SEWER LINE	6,023		(6,023)	-100.0%
Frisbee School		10,595	10,595	100.0%
SUB-TOTAL INTEREST	107,317	105,302	(2,015)	-1.9%
TOTAL DEBT & INTEREST TOWN	**427,317**	**390,302**	**(37,015)**	**-8.7%**

SCHOOL DEBT & INTEREST	FY 09-10	FY 10-11	DIFF	%
PRINCIPAL PAYMENTS				
FRISBEE 1997	130,000	-	(130,000)	-100.0%
MITCHELL 2002	274,558	228,252	(46,306)	-16.9%
TRAIP/SHAP 1990/2006	690,000	690,000	-	0.0%
SUB -TOTAL PRINCIPAL	1,094,558	918,252	(176,306)	-16.1%
			-	
INTEREST			-	
FRISBEE	17,550	-	(17,550)	-100.0%
MITCHELL	128,793	120,638	(8,155)	-6.3%
TRAIP/SHAP	111,478	94,122	(17,356)	-15.6%
SUB-TOTAL INTEREST	257,821	214,760	(43,061)	-16.7%
			-	
TOTAL DEBT & INTEREST SCHOOL	**1,352,379**	**1,133,012**	**(219,367)**	**-16.2%**
GRAND TOTAL DEBT & INTEREST ALL	**1,779,696**	**1,523,314**	**(256,382)**	**-14.4%**

Note: Traip/Shap. debt is reimbursed by state and included in the total state subsidy

School Budget

Regular Instruction for	5,215,803
Special Education for	2,531,480
Career and Technical Education for	19,000
Other Instruction for	211,310
Student and Staff Support for	1,343,838
System Administration for	675,645
School Administration for	786,769
Transportation and Buses for	509,172
Facilities Maintenance for	1,723,456
Debt Service and Other Commitments for	784,122
All Other Expenditures for	161,553
Summary of Total General Fund Expenditures Authorized	13,962,148