

TOWN OF KITTERY, MAINE

Phone: 207-439-1633 ext 329

Fax: 207-439-6806

Email: jcarter@kitterymc.org

www.kittery.org

Memorandum

To: Town Council

From: Jon Carter, Town Manager

Re: FY'10 Budget Transmittal

Cc: Department Heads

Date: 3/16/09

The enclosed budget is transmitted to Council as required under the Charter Sections 6.02 and 6.03. The enclosed budget binders are set up with index and separated by budget categories with corresponding information. The Town Council and School Committee have had early fall meetings discussing the FY'10 Budget. The Council has set the guidelines of attempting to maintain a "no tax increase" within the budget. The FY'10 Budget development process has been undertaken internally for the last 90 days and by the school department for a longer period. With the development of this year's budget, two, half day leadership team meetings took place between the department heads school administrators and the School Superintendent and Town Manager. The first meeting was facilitated and the second was a continuation of a discussion of efficiency and collaborative ideas from the first meeting. Although no new initiatives were ultimately developed from those meetings, it was found to be useful and beneficial and will continue.

The process of developing the FY'10 Budget was assisted by our new School Business Manager / Town Fiscal Agent, Sheri Rockburn. Future budgets will have a different look as the town and school combine financial offices and move onto the same chart of accounts.

During the 90 days of budget preparation, the new Capital Improvement Committee met and undertook the development of its first multi- year CIP Plan that has been submitted to Council for its review and recommendations which can be found with the draft Warrant Articles under Tab 7.

The spirit in which the FY'10 Budget was developed was one with a clear understanding of the economic environment that we operate in today. The downturn economy and suffering that is taking place was and is in the forefront of our thinking by our employees

FY'10 Budget Transmittal Memo

and those involve in the development of this budget. Our collective efforts was to avoid reductions in services and our overall government effectiveness while achieving the objective of not raising the tax rate. The budget submitted maintains the tax rate if projections of valuation growth and revenue forecasts our met.

The budget submitted does not provide for growth in services and does in fact reduce the amount of infrastructure maintenance and services that will take place such as road repair; does not fill a patrolman's position, no raises for fire stipend employees; closure of the recreation pool; decreased depreciation reserve funding; purchases of equipment is put off; decreased overtime budgeted and the list of reductions could fill several pages. However, on the municipal side we have accomplished the budget objective without layoffs of municipal employees and meeting the town's employment contract obligations. The resulting budget is one that is held together with rubber bands and in this economic environment may be stretched and broken and need repair on a regular basis by everyone working together. This is the second year of decreasing budgets. **All said, the expected FY'10 Budget does maintain the present Kittery Tax Rate of \$14.04 if revenue and valuation projections are met.**

Comparison Table: FY'08 –FY'10

Budget	FY'08	FY'09	FY'10	FY'08-FY'10	% Difference
Municipal Budget	\$ 8,844,271.00	\$ 8,777,979.00	\$ 8,436,786.00	\$ (407,485.00)	-5%
Educational	\$ 14,203,693.00	\$ 14,332,119.00	\$ 14,129,022.00	\$ (74,671.00)	-1%
County	\$ 728,991.00	\$ 763,468.00	\$ 792,584.00	\$ 63,593.00	9%
Overlay	\$ 242,087.00	\$ 203,969.00	\$ 191,128.00	\$ (50,959.00)	-21%
Total	\$ 24,019,042.00	\$ 24,077,535.00	\$ 23,549,520.00	\$ (469,522.00)	-2%
Revenue	\$ 5,580,123.00	\$ 5,323,660.00	\$ 4,595,603.00	\$ (984,520.00)	-18%
Net Budget	\$ 18,438,919.00	\$ 18,753,875.00	\$ 18,953,917.00	\$ 514,998.00	3%
Valuation	\$ 1,317,079,100.00	1,335,746,100.00	1,349,746,100.00	\$ 32,667,000.00	2%
Tax Rate	14.00	14.04	14.04	\$ 0.04	0.305%

Comparison Table: FY'10 vs FY'09

SUMMARY BUDGET	FY'10	FY'09	\$ Change	% Change
MUNICIPAL	\$ 8,436,786.00	\$ 8,777,979.00	\$ (341,193.00)	-3.9%
SCHOOL	\$ 14,129,022.00	\$ 14,332,119.00	\$ (203,097.00)	-1.4%
COUNTY	\$ 792,584.00	\$ 763,468.00	\$ 29,116.00	3.8%
OVERLAY	\$ 191,128.00	\$ 203,969.00	\$ (38,118.00)	-18.7%
GROSS	\$ 23,549,520.00	\$ 24,077,535.00	\$ (528,015.00)	-2.2%
REVENUE	(\$4,595,603.00)	(\$5,323,660.00)	\$728,057.00	-13.7%
NET TOTAL	\$18,953,917.00	\$18,753,875.00	\$200,042.00	1.1%

Budget Components:

- **Municipal Operations –**
 - All but two budget accounts have decreased in order to achieve the no tax increase goal FY'10:
 - Those that reflect increases are ones out of our control such as the County Tax and Insurances.
 - The Municipal Budget has decreased by 4% excluding the County Tax from the FY'09 Budget

- The breakdown of the Municipal Budget is as follows:

Municipal w	FY'10	% of Budget	FY'10	FY'09	%Dif
Salary & Benefits FY'10	\$ 4,681,520.00	55%	\$ 4,681,520.00	\$ 4,821,021.00	-3%
Expenses	\$ 3,140,960.00	37%	\$ 3,140,960.00	\$ 3,507,765.00	-10%
Supplies	\$ 132,559.00	2%	\$ 132,559.00	\$ 135,302.00	-2%
Capitol	\$ 481,747.00	6%	\$ 481,747.00	\$ 313,891.00	53%
	\$ 8,436,786.00	100%	\$ 8,436,786.00	\$ 8,777,979.00	-4%

- **Projected Revenue Budget for FY'10- Down 13.7% from FY'09**

PROJECTED NON-PROPERTY TAX REVENUES				
MUNICIPAL SERVICES				
	FY'10	FY'09	CHANGE \$\$	CHANGE %
EXCISE TAX	\$ 1,156,800.00	\$ 1,446,000.00	(\$289,200.00)	-20.0%
FEES & PERMITS	\$ 712,140.00	\$ 851,185.00	(\$139,045.00)	-16.3%
INTEREST	\$ 180,000.00	\$ 225,000.00	(\$45,000.00)	-20.0%
FINES	\$ 18,200.00	\$ 12,500.00	\$5,700.00	45.6%
STATE FUNDS	\$ 616,098.00	\$ 762,622.00	(\$146,524.00)	-19.2%
RENT	\$ 14,400.00	\$ 18,000.00	(\$3,600.00)	-20.0%
OTHER	\$ 432,848.00	\$ 532,848.00	(\$100,000.00)	-18.8%
TOTAL MUNICIPAL	\$ 3,130,486.00	\$ 3,848,155.00	(\$717,669.00)	-18.6%
PROJECTED NON-PROPERTY TAX REVENUES				
EDUCATIONAL SERVICES				
FEDERAL	\$ 152,000.00	\$ 190,000.00	(\$38,000.00)	-20.0%
STATE	\$ 1,131,147.00	\$ 1,058,043.00	\$73,104.00	6.9%
OTHER	\$ 181,970.00	\$ 227,462.00	(\$45,492.00)	-20.0%
TOTAL EDUCATION	\$ 1,465,117.00	\$ 1,475,505.00	(\$10,388.00)	-0.7%
TOTAL REVENUE	\$4,595,603.00	\$ 5,323,660.00	(\$728,057.00)	-13.7%

- **Projected Tax Rate Breakdown**

ESTIMATED TAX RATE	FY'10	FY'09	Amt Change	Change
MUNICIPAL	\$ 6.251	\$ 6.572	\$ (0.32)	-4.9%
SCHOOL	\$ 10.468	\$ 10.730	\$ (0.26)	-2.4%
COUNTY	\$ 0.587	\$ 0.572	\$ 0.02	2.7%
OVERLAY	\$ 0.142	\$ 0.153	\$ (0.01)	-7.3%
GROSS	\$ 17.447	\$ 18.026	\$ (0.58)	-3.2%
REVENUE	\$ (3.405)	\$ (3.986)	\$ 0.58	-14.6%
NET TOTAL	\$ 14.043	\$ 14.040	\$ 0.00	0.0%
	FY'10	FY'09	Difference	Change
Est. VALUATION	1,349,746,100.00	1,335,746,100.00	\$ 14,000,000.00	1.0%

- **Impact to Projected \$14 Million Growth in Valuation if not met on Tax Rate**

Est. VALUATION	Gross Valuation	Projected Tax Rate
14 Million	1,349,746,100.00	\$ 14.04
13 Million	1,348,746,100.00	\$ 14.05
12 Million	1,347,746,100.00	\$ 14.06
11 Million	1,346,746,100.00	\$ 14.07
10 Million	1,345,746,100.00	\$ 14.08
9 Million	1,344,746,100.00	\$ 14.09
FY'09-No Growth	1,335,746,100.00	\$ 14.19

- **Other aspects of the FY'10 Budget**

- LD 1 –Tax Cap- Projected to be under the cap
- The Undesignated surplus as of June 30, 2008 was \$5.6 Million. The projected balance currently is around \$4.8 million with voted warrant articles for FY'09 undertaken.
- Warrant Articles for FY'10 (Tab 7) are decreased with several projected to be funded by Taxation which are not factored into the projected tax rate of \$14.04.
- The CIP Plan (Tab 7) has re-allocated several of the Department's Capital Depreciation Accounts into the CIP Plan from those department's operational budgets. When reviewing budgets, this can be missed.
- The Debt Payment on the Municipal side has decreased by \$101,710 in FY'10. Overall long-term debt by the Town is approximately 15,899,147 as of June 30, 2008.
- Community Agencies request are listed with submitted materials not copied but available from the Town Manger. They were recommended for funding at 3.55% less then last years approved levels.
- The memberships to Maine Service Center Coalition and Eastern Trails Management District were not funded for FY'10.

Included in this years transmission materials are slides from a Power Point Budget presentation assembled by Sheri Rockburn our new Business Manager / Town Fiscal Agent. I want to thank her for her assistance with the budget. I also want to recognize the hard work that all the Department Heads have put into this year's budget development and to Maryann Place for her assistance with the Budget development and keeping the budget book and contents to \$7 each with their production and purchase.

Lastly the Budget Calendar has the following dates scheduled for Budget / CIP /Warrant Article reviews.

March 9th Additional Council Workshop -CIP 6PM -
March 16th - Joint Budget Workshop - Joint Municipal and School Budget Presentation -
March 18th - Joint Budget Workshop Continued
March 23 Council initial Recommendats on CIP / Warrant Articles -
March 30th - Budget Workshop on School Budget to determine further issues or recommendations
April 13th - Council recommends on Warrant Articles & School Budget
April 27th - Council authorizes dates for School Budget vote and ballot.
May 4th - Council workshop on Town Budget
May 18- Council workshop on Town Budget
June 1, Special Council Meeting on School Budget
June 6th - Town Meeting Info Hearing
June 9th - Town Meeting Vote
June 22nd - Town Council PHs & Resolve on Budget
July 1st - FY10 Budget Commences
By July 27th - Carry Forwards & Transfers from FY'09

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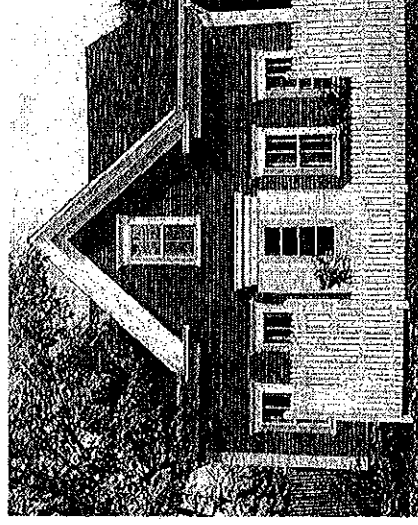


SUMMARY BUDGET



	BUDGET FY'10	BUDGET FY'09	Change	\$ Change
GENERAL GOVERNMENT	2,024,734	2,140,746	(116,012)	-5.4%
PUBLIC WORKS	1,755,328	1,945,152	(189,824)	-9.8%
PROTECTION	3,087,673	3,219,631	(131,958)	-4.1%
LEISURE TIME ACTIVITIES	1,008,090	1,092,599	(84,509)	-7.7%
COMMUNITY SERVICE	56,298	56,859	(561)	-1.0%
CIP	405,482		405,482	
OTHER Misc & County	891,765	1,086,460	(194,695)	-17.9%
OVERLAY	191,128	203,969	(12,841)	-6.3%
MUNICIPAL ACCOUNTS	9,420,498	9,745,416	(324,918)	-3.3%
EDUCATION ACCOUNTS	14,129,022	14,332,119	(203,097)	-1.4%
TOTAL	23,549,520	24,077,535	(528,015)	-2.2%

ESTIMATED TAX RATE	FY 10	FY 09
MUNICIPAL	6.25	6.57
SCHOOL	10.47	10.73
COUNTY	0.59	0.57
OVERLAY	0.14	0.15
GROSS	17.45	18.03
REVENUE	(3.40)	(3.99)
NET TOTAL	14.04	14.04



Tax Rate: \$14.04
Home Value: \$275,000
Estimated Tax: \$3,862

REVENUE PROJECTIONS

PROJECTED NON-PROPERTY TAX REVENUES

MUNICIPAL SERVICES	FY'10	FY'09	CHANGE \$	CHANGE %
EXCISE TAX	1,156,800	1,446,000	(289,200)	-20.0%
FEES & PERMITS	712,140	851,185	(139,045)	-16.3%
INTEREST	180,000	225,000	(45,000)	-20.0%
FINES	18,200	12,500	5,700	45.6%
STATE FUNDS	616,098	762,622	(146,524)	-19.2%
RENT	14,400	18,000	(3,600)	-20.0%
OTHER	432,848	532,848	(100,000)	-18.8%
TOTAL MUNICIPAL	3,130,486	3,848,155	(717,669)	-18.6%
EDUCATIONAL SERVICES				
FEDERAL	152,000	190,000	(38,000)	-20.0%
STATE	1,131,147	1,058,043	73,104	6.9%
OTHER	181,970	227,462	(45,492)	-20.0%
TOTAL EDUCATION	1,465,117	1,475,505	(10,388)	-0.7%
TOTAL REVENUE	4,595,603	5,323,660	(728,057)	-13.7%

Note: Revenue collections as of February 2009 are down 11%

Summary / Comparison of
FY'09 vs FY'10

A/	NO.	ACTIVITY	Town Council	Town Manager	Projected % Change
			FY'09	FY'10	
			Approved 6.30.08		
	1110	ADMINISTRATION	\$ 868,654.00	\$ 834,501.00	-4%
	1210	ASSESSING	\$ 186,301.00	\$ 183,857.00	-1%
	1710	CODE ENFORCEMENT	\$ 126,671.00	\$ 122,129.00	-4%
	1120	COUNCIL	\$ 11,570.00	\$ 10,550.00	-9%
	1230	DEBT & INTEREST	\$ 529,029.00	\$ 427,317.00	-19%
	1130	ELECTIONS	\$ 13,703.00	\$ 13,204.00	-4%
	3000	INSURANCES	\$ 175,474.00	\$ 212,138.00	21%
	1720	PLANNING BOARD	\$ 17,529.00	\$ 16,779.00	-4%
	1721	PLANNING	\$ 211,815.00	\$ 204,259.00	-4%
	1410	HIGHWAY	\$ 1,210,079.00	\$ 1,081,693.00	-11%
	1930	SOLID WASTE	\$ 735,073.00	\$ 673,635.00	-8%
	1350	CIVIL EMERGENCY PREP	\$ 2,550.00	\$ 2,350.00	-8%
	1340	HYDRANT RENTALS	\$ 194,717.00	\$ 194,717.00	0%
	1330	STREET LIGHTS	\$ 109,500.00	\$ 96,600.00	-12%
	1310	FIRE	\$ 329,444.00	\$ 238,749.00	-28%
	1310	POLICE	\$ 2,583,420.00	\$ 2,555,257.00	-1%
	1810	LIBRARY	\$ 450,389.00	\$ 434,400.00	-4%
	1730	PARKS	\$ 307,543.00	\$ 272,870.00	-11%
	1840	PORT AUTHORITY	\$ 73,665.00	\$ 71,031.00	-4%
	1830	RECREATION	\$ 261,002.00	\$ 229,789.00	-12%
	1530	PUBLIC HEALTH SERVICE	\$ 585.00	\$ 585.00	0%
	1520	WELFARE	\$ 40,000.00	\$ 40,000.00	0%
	1540	COMMUNITY AGENCIES	\$ 16,274.00	\$ 15,713.00	-3%
	1760	CAPITAL IMPROVEMENT PLAN		\$ 405,482.00	
	1740	MISC. ACCOUNTS	\$ 322,812.00	\$ 99,001.00	-69%
	1750	BANK FEES	\$ 180.00	\$ 180.00	0%
	1600	SCHOOLS	\$ 14,276,018.00	\$ 14,074,941.00	-1%
	8000	ADULT ED.	\$ 56,101.00	\$ 54,081.00	-4%
	1150	COUNTY TAX	\$ 763,468.00	\$ 792,584.00	4%
	1150	OVERLAY	\$ 203,969.00	\$ 191,128.00	-6%
		TOTAL APPROPRIATION	\$ 24,077,535.00	\$ 23,549,520.00	-2%

FY Budget
By Department Breakdown

SUMMARY SHEETS		Dept HD		Manager		TM Increase	PERCENT	TOWN
ACCT. NO.	ACTIVITY	FY'09	FY'10	FY'10				
		Approved						Council
	GENERAL GOVERNMENT						CHANGE	
1110	ADMINISTRATION	\$ 868,654.00	\$ 835,501.00	\$ 834,501.00	\$	(34,153.00)	-3.9%	
1210	ASSESSING	\$ 186,301.00	\$ 183,857.00	\$ 183,857.00	\$	(2,444.00)	-1.3%	
1710	CODE ENFORCEMENT	\$ 126,671.00	\$ 122,129.00	\$ 122,129.00	\$	(4,542.00)	-3.6%	
1120	COUNCIL	\$ 11,570.00	\$ 10,550.00	\$ 10,550.00	\$	(1,020.00)	-8.8%	
1230	DEBT & INTEREST	\$ 529,029.00	\$ 427,317.00	\$ 427,317.00	\$	(101,712.00)	-19.2%	
1130	ELECTIONS	\$ 13,703.00	\$ 13,204.00	\$ 13,204.00	\$	(499.00)	-3.6%	
3000	INSURANCES	\$ 175,474.00	\$ 212,138.00	\$ 212,138.00	\$	36,664.00	20.9%	
1720	PLANNING BOARD & Zoning	\$ 17,529.00	\$ 16,779.00	\$ 16,779.00	\$	(750.00)	-4.3%	
1721	PLANNING	\$ 211,815.00	\$ 204,779.00	\$ 204,259.00	\$	(7,556.00)	-3.57%	
SUB-TOTAL GENERAL GOVERNMENT		\$ 2,140,746.00	\$ 2,026,254.00	\$ 2,024,734.00	\$	(116,012.00)	-5.4%	
	PUBLIC WORKS							
1410	HIGHWAY	\$ 1,210,079.00	\$ 1,175,909.00	\$ 1,081,693.00	\$	(128,386.00)	-10.6%	
1930	SOLID WASTE	\$ 735,073.00	\$ 710,752.00	\$ 673,635.00	\$	(61,438.00)	-8.4%	
SUB-TOTAL PUBLIC WORKS		\$ 1,945,152.00	\$ 1,886,661.00	\$ 1,755,328.00	\$	(189,824.00)	-9.8%	
	PROTECTION							
1350	CIVIL EMERGENCY PREPARED	\$ 2,550.00	\$ 2,350.00	\$ 2,350.00	\$	(200.00)	-7.8%	
1340	HYDRANT RENTALS	\$ 194,717.00	\$ 194,717.00	\$ 194,717.00	\$		0.0%	
1330	STREET LIGHTS	\$ 109,500.00	\$ 96,600.00	\$ 96,600.00	\$	(12,900.00)	-11.8%	
1320	FIRE	\$ 329,444.00	\$ 317,749.00	\$ 238,749.00	\$	(90,695.00)	-27.5%	
1310	POLICE	\$ 2,583,420.00	\$ 2,555,257.00	\$ 2,555,257.00	\$	(28,163.00)	-1.1%	
SUB-TOTAL PROTECTION		\$ 3,219,631.00	\$ 3,166,673.00	\$ 3,087,673.00	\$	(131,958.00)	-4.1%	
	LEISURE TIME ACTIVITIES							
1810	LIBRARY	\$ 450,389.00	\$ 434,400.00	\$ 434,400.00	\$	(15,989.00)	-3.6%	
1730	PARKS	\$ 307,543.00	\$ 285,853.00	\$ 272,870.00	\$	(34,673.00)	-11.3%	
1840	PORT AUTHORITY	\$ 73,665.00	\$ 71,031.00	\$ 71,031.00	\$	(2,634.00)	-3.6%	
1830	RECREATION	\$ 261,002.00	\$ 234,789.00	\$ 229,789.00	\$	(31,213.00)	-12.0%	
SUB-TOTAL LEISURE TIME ACTIVITIES		\$ 1,092,599.00	\$ 1,026,073.00	\$ 1,008,090.00	\$	(84,509.00)	-7.7%	

FY'10 Budget
By Department Breakdown

SUMMARY SHEETS			Dept HD		Manager		Town Council
ACCT. NO.	ACTIVITY	FY'09 Approved	FY'10	FY'10	IM Increase	PERCENT	
	<u>COMMUNITY SERVICE</u>						
1530	PUBLIC HEALTH SERVICES	\$ 585.00	\$ 585.00	\$ 585.00		0.0%	
1520	WELFARE	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00		0.0%	
1540	COMMUNITY AGENCIES	\$ 16,274.00	\$ 22,660.00	\$ 15,713.00	(561.00)	-3.4%	
	SUB-TOTAL COMMUNITY SERVICE	\$ 56,859.00	\$ 63,245.00	\$ 56,298.00	(561.00)	-1.0%	
	Capital Improvement Program (CIP FY'10)						
1760							
	SUB-TOTAL CIP			\$ 405,482.00	\$ 405,482.00		
	<u>OTHER</u>						
1740	MISCELLANEOUS ACCOUNTS	\$ 322,992.00	\$ 271,780.00	\$ 99,181.00	(223,811.00)	-69.3%	
1150	COUNTY TAX	\$ 763,468.00	\$ 792,584.00	\$ 792,584.00	\$ 29,116.00	3.8%	
	SUB-TOTAL OTHER	\$ 1,086,460.00	\$ 1,064,364.00	\$ 891,765.00	(194,695.00)	-17.9%	
	SUB-TOTAL MUNICIPAL ACCOUNTS	\$ 9,541,447.00	\$ 9,233,270.00	\$ 9,229,370.00	(312,077.00)	-3.27%	
	<u>EDUCATIONAL EXPENSES</u>						
1600	SCHOOLS	\$ 14,276,018.00	\$ 14,074,941.00	\$ 14,074,941.00	(201,077.00)	-1.4%	
8000	ADULT EDUCATION	\$ 56,101.00	\$ 54,081.00	\$ 54,081.00	(2,020.00)	-3.6%	
	SUB-TOTAL EDUCATIONAL EXPENSES	\$ 14,332,119.00	\$ 14,129,022.00	\$ 14,129,022.00	(203,097.00)	-1.4%	
	SUB-TOTAL EDUCATION ACCOUNTS	\$ 14,332,119.00	\$ 14,129,022.00	\$ 14,129,022.00	(203,097.00)	-1.4%	
	SUB-TOTAL MUNICIPAL + EDUCATION	\$ 23,873,566.00	\$ 23,362,292.00	\$ 23,358,392.00	(515,174.00)	-2.2%	

FY Budget
By Department Breakdown

SUMMARY SHEETS		Dept HD		Manager					
ACCT. NO.	ACTIVITY	FY'09	FY'10	FY'09	FY'10	TM Increase	PERCENT	Town Council	
		Approved							
	OVERLAY								
1160	ESTIMATED OVERLAY	\$ 203,969.00	\$ 191,128.00	\$	\$ 191,128.00	\$ (12,841.00)	-6.3%		
	SUB-TOTAL OVERLAY	\$ 203,969.00	\$ 191,128.00	\$	\$ 191,128.00	\$ (12,841.00)	-6.3%		
	GRAND TOTAL	\$ 24,077,535.00	\$ 23,553,420.00	\$	\$ 23,549,520.00	\$ (528,015.00)	-2.2%		

REVENUE FORECAST
FY'10

TITLE	Approved FY'09	Received FY'09 FEB	67% %	FY'10 Projected Revenue Forecast	% of FY'09
AUTO	\$ 1,425,000.00	\$ 867,975.00	61%	\$ 1,140,000.00	-20%
BOAT	\$ 21,000.00	\$ 13,364.00	64%	\$ 16,800.00	-20%
SUB-TOTAL EXCISE TAX	\$ 1,446,000.00	\$ 881,339.00	61%	\$ 1,156,800.00	-20%
CODE ENFORCEMENT FEES	\$ 350,000.00	\$ 109,323.00	31%	\$ 280,000.00	-20%
SIGN PERMITS	\$ 750.00	\$ 1,050.00	140%	\$ 600.00	-20%
Business License Fee	\$ 7,500.00	\$ -	0%		-100%
BOAR	\$ 200.00	\$ -	0%	\$ 160.00	-20%
Additional Land use Fees	\$ 5,000.00	\$ 2,245.00	45%	\$ 4,000.00	-20%
PLANNING FEES (Subdivisions)	\$ 5,000.00	\$ 5,116.00	102%	\$ 4,000.00	-20%
TOWN CLERK FEES	\$ 10,000.00	\$ 11,365.00	114%	\$ 8,000.00	-20%
TOWN REGISTRATION FEES	\$ 28,000.00	\$ 16,596.00	59%	\$ 22,400.00	-20%
SOLID WASTE PERMITS & FEES	\$ 95,000.00	\$ 46,123.00	49%	\$ 76,000.00	-20%
SOLID WASTE RECYCLING	\$ 95,000.00	\$ 38,894.00	41%	\$ 76,000.00	-20%
MOORING FEES & OTHERS	\$ 41,010.00	\$ 17,731.00	43%	\$ 45,000.00	10%
CLAM LICENSE FEES	\$ 500.00	\$ -	0%	\$ 400.00	-20%
FORT FOSTER FEES	\$ 125,000.00	\$ 71,915.00	58%	\$ 125,000.00	0%
SPRINKLER PERMITS	\$ 150.00	\$ -	0%	\$ 120.00	-20%
MISC. LICENSE & FEES					
LIEN FILING & DISCHARGE FEES	\$ 15,000.00	\$ 15,000.00	100%	\$ 12,000.00	-20%
SALE OF ORDINANCES, MAPS, ETC.	\$ 200.00	\$ 30.00	15%	\$ 160.00	-20%
RECREATION FEES	\$ 9,000.00	\$ -	0%	\$ 7,200.00	-20%
POSTAGE	\$ 75.00	\$ 107.00	143%	\$ 60.00	-20%
PHOTO COPIES	\$ 1,500.00	\$ 570.00	38%	\$ 1,200.00	-20%

REVENUE FORECAST
FY'10

TITLE	Approved		Received		FY'10 Projected Revenue Forecast	% of FY'09
	FY'09		FY'09	67% %		
ACCIDENT REPORTS	\$ 2,000.00	\$	1,330.00	67%	\$ 1,600.00	-20%
GUN PERMITS	\$ 300.00	\$	590.00	197%	\$ 240.00	-20%
ELIOT DISPATCHING SERVICES	\$ 60,000.00	\$	30,000.00	50%	\$ 48,000.00	-20%
WITNESS FEES						
SUB-TOTAL FEES & PERMITS	\$ 851,185.00	\$	367,985.00	43%	\$ 712,140.00	-16%
PENALTY	\$ 45,000.00	\$	22,581.00	50%	\$ 36,000.00	-20%
PUBLIC HEALTH ACCTS.	\$					
INVESTMENTS	\$ 180,000.00	\$	57,342.00	32%	\$ 144,000.00	-20%
SUB-TOTAL INTEREST	\$ 225,000.00	\$	79,923.00	36%	\$ 180,000.00	-20%
ANIMAL CONTROL	\$ 2,500.00	\$	3,287.00	131%	\$ 2,000.00	-20%
PARKING TICKETS	\$ 8,000.00	\$	19,360.00	242%	\$ 10,000.00	25%
ORDINANCE FINES	\$ 500.00	\$	7,930.00	1586%	\$ 5,000.00	900%
FALSE ALARMS	\$ 1,500.00	\$	1,400.00	93%	\$ 1,200.00	-20%
SUB-TOTAL FINES	\$ 12,500.00	\$	31,977.00	256%	\$ 18,200.00	46%
TITLE						
STATE REVENUE SHARING	\$ 745,622.00	\$	446,775.00	60%	\$ 602,498.00	-19%
ST. OF ME. GENERAL ASSISTANCE	\$ 17,000.00	\$	19,351.00	114%	\$ 13,600.00	-20%
SUB-TOTAL STATE FUNDS	\$ 762,622.00	\$	466,126.00	61%	\$ 616,098.00	-19%
SAFFORD SCHOOL						
SEWER DEPT.	\$ 18,000.00	\$	9,000.00	50%	\$ 14,400.00	-20%
SUB-TOTAL RENT	\$ 18,000.00	\$	9,000.00	50%	\$ 14,400.00	-20%

TITLE	Approved FY'09	Received FY'09 FEB	67% %	FY'10 Projected Revenue Forecast	% of FY'09
ASSET FORFEITURE ACCOUNT					
BOND REFUNDS					
CENTRAL ACCUM. FACILITY GRANT					
MARY SAFFORD WILDES TRUST	\$ 25,000.00	\$ 25,000.00	100%	\$ 20,000.00	-20%
COP FAST GRANT					
SCHOOL RESOURCE OFFICER GRANT					
SEWER BETTERMENT FEE ACCT.					
MISC. REVENUE	\$ 25,000.00	\$ 16,046.00	64%	\$ 20,000.00	-20%
SUPPLEMENTAL APPROPRIATION	\$ 200,000.00	\$ 200,000.00	100%	\$ 160,000.00	-20%
Council 12/22/08 Supplemental Appropriation	\$ 50,000.00	\$ 50,000.00			-100%
TRANSFER ST PERMIT/SEAPOINT					
GMH HOUSING- DEDICATED RESERVE	\$ 232,848.00	\$ 136,992.00	59%	\$ 232,848.00	0%
SUB-TOTAL OTHER	\$ 532,848.00	\$ 428,038.00	80%	\$ 432,848.00	-19%
SUB-TOTAL MUNICIPAL	\$ 3,848,155.00	\$ 2,264,388.00	59%	\$ 3,130,486.00	-19%
		\$ 2,565,436.67	67%		
		\$ (301,048.67)	8% off		
FEDERAL IMPACT AID	\$ 190,000.00	\$ -	0%	\$ 152,000.00	-20%
SECTION 373					
SUB-TOTAL FEDERAL	\$ 190,000.00	\$ -	0%	\$ 152,000.00	-20%
STATE ED. SUBSIDIES	\$ 1,025,887.00	\$ 514,534.78	50%	\$ 1,100,000.00	7%
DEBT. SERVICE (BONDS)					
ADULT ED SUBSIDY	\$ 32,156.00		0%	\$ 31,147.00	-3%

REVENUE FORECAST
FY'10

TITLE	Approved		Received		FY'10 Projected Revenue Forecast	% of FY'09
	FY'09		FY'09			
			FEB	%		
ST. ED. TAX RELIEF BLOCK GRANT						
SUB-TOTAL STATE	\$ 1,058,043.00	\$	514,534.78	49%	\$ 1,131,147.00	7%
MISCELLANEOUS						
ED. BALANCE CARRIED FORWARD	\$ 30,000.00			0%	\$ 24,000.00	-20%
SPECIAL ED. DEDICATED ACCOUNT	\$ 197,462.00	\$	197,462.00	100%	\$ 157,970.00	-20%
SUB-TOTAL OTHER	\$ 227,462.00	\$	197,462.00	87%	\$ 181,970.00	-20%
SUB-TOTAL EDUCATION	\$ 1,475,505.00	\$	711,996.78	48%	\$ 1,465,117.00	-1%
		\$	983,670.00	67%		
		\$	(271,673.22)			
TOTAL REVENUES	\$ 5,323,660.00	\$	2,976,384.78	56%	\$ 4,595,603.00	-13.7%
	At REV. Forecast →	\$	3,549,106.67	67%		

2009 LD 1 Worksheet

1. 2008 Property Tax Levy/Limit for Municipal Services (see instruction sheet)	\$ 4,392,291.00
2. 2008 Income Growth Factor (State Planning Office calculation)	0.0228
3. Property Growth Factor (see instruction sheet)	0.013974961
4. LD 1 Growth Limit Factor (Line 2 + Line 3)	0.0368
5. Add 1 to the Growth Limitation Factor calculated in Line 4. (For example, if Line 4 is 0.0360, the enter 1.0360 on Line 5.)	1.0368
6. Net New State Funding (see instruction sheet)	
6A. Net New Revenue Sharing	\$ 80,187.00
6B. Loss of Revenue Sharing	
7. Multiply Line 1 by Line 5	\$ 4,553,817.33
8. 2009 Property Tax Levy Limit (see instruction sheet)	
8A. Line 7 less Line 6A (complete only if data is reported in 6A)	\$ 4,473,630.33
8B. Line 7 plus Line 6B (complete only if data is reported in 6B)	\$
9. 2009 Municipal Appropriations (Line 2 on 2009 Assessment Warrant) (Do not include any school appropriations.)	\$ 8,727,979.00
10. 2009 Total Deductions (Line 11 on 2009 Assessment Warrant) (Do not include any school revenues.)	\$ 4,403,327.00
11. 2009 Municipal Property Tax Levy (Line 9 less Line 10)	\$ 4,324,652.00
12. Over/(Under) Limit (Line 11 less Line 8)*	\$ (148,978.33)

* The purpose of this exercise is to estimate whether a community will be over or under the LD 1 limit in 2009.

