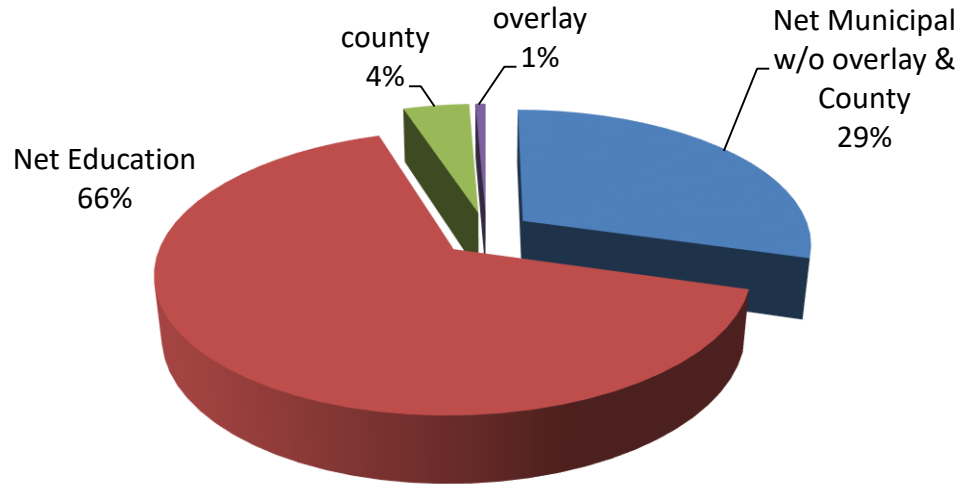




**TOWN OF KITTERY
BUDGET OVERVIEW
MARCH 14,2011**

BUDGET SUMMARY

FY 12 NET BUDGET



	FY 12	FY 11	DIFFERENCE
NET BUDGET			
Net Municipal w/o overlay & County	\$ 5,684,073	\$ 5,820,826	\$ (136,753)
Net Education	\$ 12,639,285	\$ 12,639,285	\$ -
County	\$ 842,538	\$ 862,802	\$ (20,264)
Overlay	\$ 130,210	\$ 130,210	\$ -
Warrant article		\$ 57,200	\$ (57,200)
Total	\$ 19,296,106	\$ 19,510,323	\$ (214,217)

FY'12 Budget Explanation

BUDGET GUIDANCE

Town Council guidance for the FY'12 Budget was to come in with a flat budget on the basis of gross expenditures minus revenue resulting in the same bottom line as approved for FY'11. If more or less revenue than anticipated was projected, the operating line could or would be adjusted to meet the goal.

RESULTING IN

	FY'12	FY'11	Difference	Tax Rate Adj.
Gross Budget	\$ 23,649,093.00	\$ 23,957,192.00	\$ (308,099.00)	\$ (0.22)
Revenue	\$ (4,352,987.00)	\$ (4,446,869.00)	\$ (93,822.00)	\$ 0.068
NET BUDGET	\$ 19,296,106.00	\$ 19,510,323.00	\$ (214,217.00)	\$ (0.16)
Note: Ed Cut =\$250,844 & War Art=\$57200 & \$55 diff in Muni Exp				
	FY'12	FY'11	Difference	Tax Rate Adj.
Municipal Revenue	\$ 3,226,887.00	\$ 3,069,925.00	\$ 156,962.00	\$ 0.11
Education Revenue	\$ 1,126,100.00	\$ 1,376,944.00	\$ (250,844.00)	\$ (0.18)
Total	\$ 4,352,987.00	\$ 4,446,869.00	\$ (93,882.00)	\$ (0.07)
Net Muni w/o overlay & County	\$ 5,684,073.00	\$ 5,820,826.00	\$ (136,753.00)	\$ (0.10)
Net Education	\$ 12,639,285.00	\$ 12,639,285.00	\$ -	
county	\$ 842,538.00	\$ 862,802.00	\$ (20,264.00)	\$ (0.01)
overlay	\$ 130,210.00	\$ 130,210.00	\$ -	
Warrant		\$ 57,200.00	\$ (57,200.00)	\$ (0.04)
Total	\$ 19,296,106.00	\$ 19,510,323.00	\$ (214,217.00)	\$ (0.16)
Valuation Incr Projected	1,372,185,340.00	\$ 1,368,185,340.00	\$ 4,000,000.00	\$ (0.04)
			Tax Rate Reduced>>	\$ (0.20)

TAX RATE DATA per \$1000

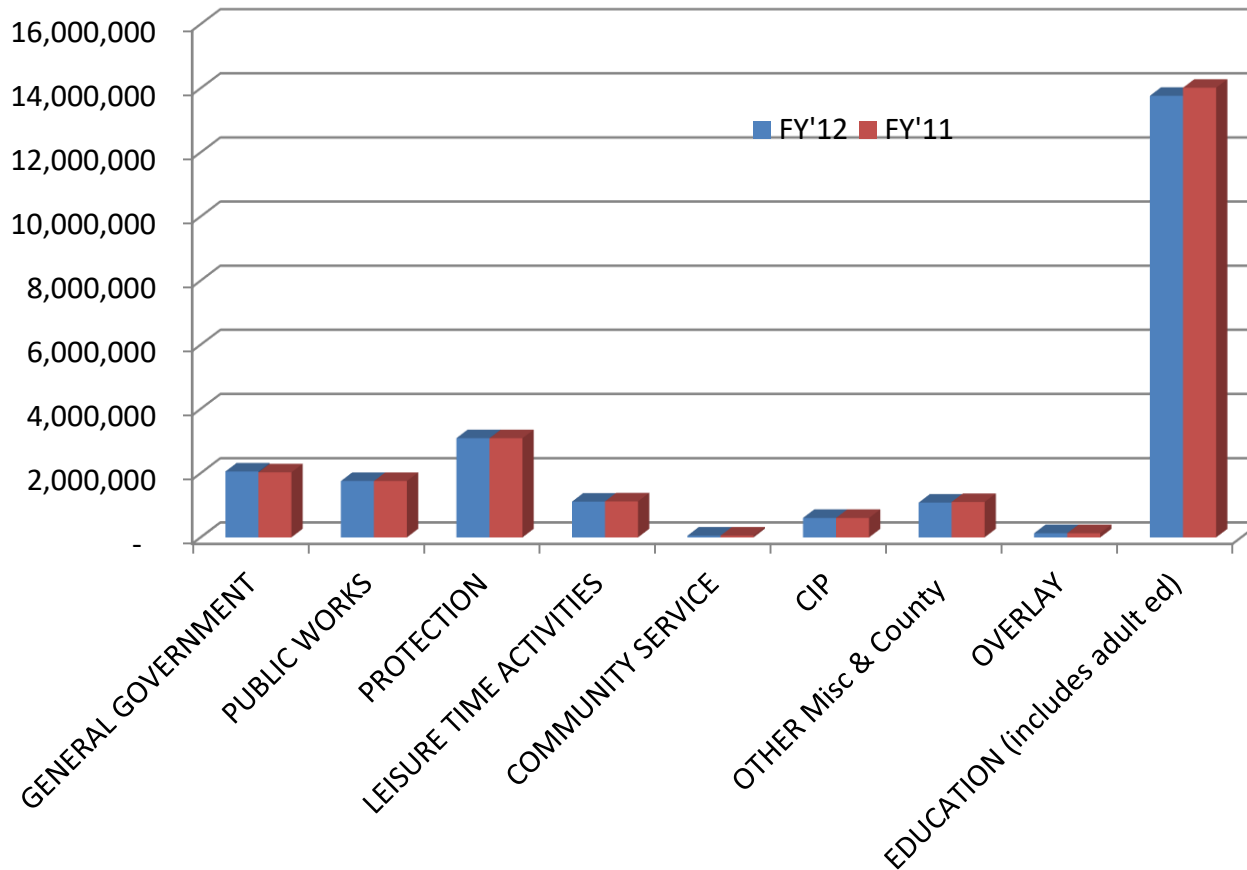
ESTIMATED TAX RATE	FY'12	FY'11	FY'10	Change FY 12 and 11	Change %
MUNICIPAL	\$ 6.49	\$ 6.50	\$ 6.22	\$ (0.00)	-0.1%
SCHOOL	\$ 10.03	\$ 10.24	\$ 10.34	\$ (0.21)	-2.1%
COUNTY	\$ 0.61	\$ 0.63	\$ 0.58	\$ (0.02)	-2.6%
OVERLAY	\$ 0.09	\$ 0.10	\$ 0.20	\$ (0.00)	-0.3%
Warrant Article #8	\$ -	\$ 0.04	\$ 0.04	\$ (0.04)	-100.0%
GROSS	\$ 17.23	\$ 17.51	\$ 17.39	\$ (0.28)	-1.6%
REVENUE	\$ (3.17)	\$ (3.25)	\$ (3.31)	\$ 0.08	-2.4%
NET TOTAL	\$ 14.06	\$ 14.26	\$ 14.08	\$ (0.20)	-1.4%

	FY'12	FY'11	DIFF
Est. VALUATION	1,372,185,340	1,368,185,340	4,000,000

MAJOR CATEGORY EXPENSES

	FY'12	FY'11	DIFF \$	DIFF %
GENERAL GOVERNMENT	2,052,445	2,025,691	26,754	1.3%
PUBLIC WORKS	1,755,328	1,755,328	-	0.0%
PROTECTION	3,089,328	3,087,669	1,659	0.1%
LEISURE TIME ACTIVITIES	1,112,910	1,121,114	(8,204)	-0.7%
COMMUNITY SERVICE	56,298	56,298	-	0.0%
CIP	605,475	605,475	-	0.0%
OTHER Misc & County	1,081,714	1,101,978	(20,264)	-1.8%
OVERLAY	130,210	130,210	-	0.0%
TOTAL MUNICIPAL WITH OVERLAY	9,883,708	9,883,763	(55)	0.0%
MUNICIPAL W/O OVERLAY	9,753,498	9,753,553	(55)	0.0%
EDUCATION (includes adult ed)	13,765,385	14,016,229	(250,844)	-1.8%
OVERLAY	130,210	130,210	-	0.0%
TOTAL	23,649,093	23,899,992	(250,899)	-1.0%

TOWN ONLY EXPENSES



REVENUE

	FY'11	COLLECTED	67%	FY'12		
TITLE	Budgeted Rev	40,599	%	Projected Revenue		
				Forecast	Changes	% CHANGE
EXCISE TAX	1,341,650	839,503	63%	1,465,712	124,062	9%
FEES & PERMITS	739,170	460,131	62%	765,616	26,446	4%
INTEREST	90,000	46,437	52%	90,000	-	0%
FINES	24,200	19,298	80%	24,200	-	0%
STATE FUNDS	559,305	416,885	75%	561,959	2,654	0%
RENT	14,400	12,000	83%	14,400	-	0%
OTHER	301,200	161,171	54%	305,000	3,800	1%
TOTAL MUNICIPAL	3,069,925	1,955,425	64%	3,226,887	156,962	5%
					-	
FEDERAL IMPACT AID	152,000	-	0%	100,000	(52,000)	-34%
STATE ED. SUBSIDIES	851,944	763,687	90%	651,670	(200,274)	-24%
ADULT ED SUBSIDY	30,000		0%	30,000	-	0%
MISCELLANEOUS	24,000	24,247	101%	24,000	-	0%
ED. BALANCE CARRIED FORWA	319,000	319,000	100%	270,430	(48,570)	-15%
MEDI REIMBURSEMENT				50,000	50,000	
TOTAL EDUCATION	1,376,944	1,106,934	80%	1,126,100	(250,844)	-18%
					-	
TOTAL REVENUES	4,446,869	3,062,359	69%	4,352,987	(93,882)	-2%

SCHOOL BUDGET SECTION

Kittery School Department

200 Rogers Road, Kittery, Maine 03904
Educating For Life



EDUCATION SUMMARY

DRAFT			
SUMMARY AS OF 3-10-11			
	FY11	FY 12 as of 3-10-11	CHANGE
SCHOOL BUDGET EXPENSES	13,962,148.00	13,711,304.00	(250,844.00)
			-
REVENUES:			-
FEDERAL IMPACT AID	152,000.00	100,000.00	(52,000.00)
STATE ED. SUBSIDIES	851,944.00	651,670.00	(200,274.00)
MISCELLANEOUS	24,000.00	24,000.00	-
ED. BALANCE CARRIED FORWARD	319,000.00	270,430.00	(48,570.00)
MEDICAID REIMBURSEMENT		50,000.00	50,000.00
total REVENUE	1,346,944.00	1,096,100.00	(250,844.00)
			-
NET APPROPRIATION SUPPORTED BY TOWN	12,615,204.00	12,615,204.00	(0.00)

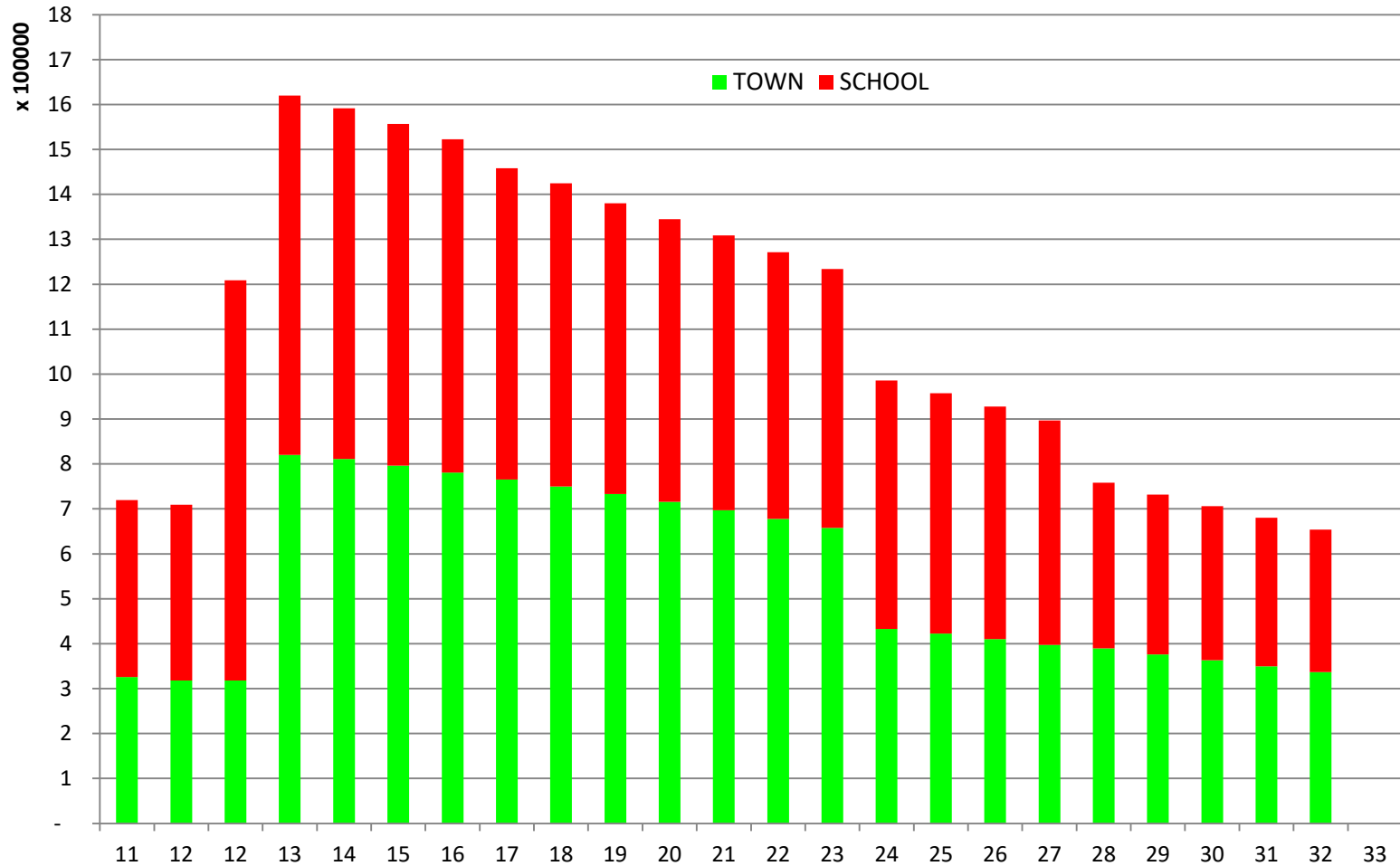
EDUCATION 11 COST CATEGORIES

11 CATEGORY SORT					
DRAFT AS OF 3-10-11					
11 CATEG	DESC	FY 10-11 BUDGET	FY 11-12 PROPOSED BUDGET	DIFFERENCE	% DIFFERENCE
1	REGULAR INSTRUCTION	5,215,802.66	5,329,150.17	113,347.51	2.2%
2	SPECIAL ED (excludes transportation)	2,531,479.56	2,819,436.50	287,956.94	11.4%
3	CAREER AND TECHNICAL ED	19,000.00	10,000.00	(9,000.00)	-47.4%
4	OTHER INSTRUCTION	211,309.63	192,569.03	(18,740.60)	-8.9%
5	STUDENT AND STAFF SUPPORT	1,343,838.03	1,180,885.43	(162,952.60)	-12.1%
6	SYSTEM ADMIN	675,644.90	707,420.86	31,775.96	4.7%
7	SCHOOL ADMIN	786,769.38	781,999.05	(4,770.33)	-0.6%
8	TRANSPORTATION AND BUSES	509,172.01	518,149.23	8,977.22	1.8%
9	FACILITIES	1,723,455.83	1,650,805.48	(72,650.35)	-4.2%
10	DEBT SERVICE	784,122.00	414,431.25	(369,690.75)	-47.1%
11	OTHER	161,554.00	106,457.00	(55,097.00)	-34.1%
	TOTAL	13,962,148.00	13,711,304.00	(250,844.00)	-1.8%
	\$ change from prior year	(112,793.00)	(250,844.00)		
	% change from prior year	-1%	-2%		

CIP AND DEBT SERVICE SECTION

DEBT SERVICE COMBINED

Debt Service FY11-FY33



CIP – CAPITAL HOLDING ACCTS

ALL PROJECTS FY12		CIP AMOUNT			
Project Name	Department	FY11	FY12	FY12	FY12
		Approved	CIP Recom	TM Request	FUNDING
CAPITAL HOLDING RESERVE					
Open Space Reserve	TW	\$ 50,000	\$ 25,000	\$ 25,000	Town
Roof Maintenance Reserve**	TW	\$ 50,000	\$ 64,000	\$ 64,000	Town
State Aid to Roads	PW - Highway	\$ 172,472	\$ 159,344	\$ 159,344	Town
Pier Maintenance Reserve	PA	\$ 40,000	\$ 150,000	\$ 150,000	Town
FY10 3-Year Loan Amount	Multi	\$ 18,687	\$ 18,687	\$ 18,687	Town
Town Hall Restroom Remodel & Repair	GG - TM	\$ 10,000	\$ -	\$ -	n/a
Town Hall Records Retention System	GG - TC	\$ 10,000	\$ -	\$ -	n/a
Traip Mechanical Retrofit	ED - Traip	\$ 15,000	\$ -	\$ -	n/a
14 Defibrillators Purchase & Installed	GG - TM	\$ 8,000	\$ 8,000	\$ 8,000	Town
Property Re-valuation / Update	GG - Assessor	\$ 40,000	\$ 40,000	\$ 40,000	Town
Traip Parking Lot Paving	ED - Traip	\$ 150,000	\$ -	\$ -	n/a
MDOT Match Account	PW - Highway	\$ -	\$ -	\$ -	Town
Town Infrastructure	PW - Highway	\$ -	\$ 100,000	\$ 100,000	Town
	subTOTAL	\$ 564,159	\$ 565,031	\$ 565,031	

CIP (cont.) – DEPT DESIGNATED

Project Name	Department	FY11 Approved	FY12 CIP Recom	FY12 TM Request	FY12 FUNDING
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DEPARTMENT DESIGNATED RESERVE					
Drainage Improvement Program	PW - Highway	\$ 8,000	\$ 8,000	\$ 8,000	Town
Improvements to Buildings & Grounds	PW - Parks	\$ 15,000	\$ 30,000	\$ 30,000	Town
Road Maintenance	PW - Solid Waste	\$ 7,500	\$ 7,500	\$ 7,500	Town
Sidewalk Replacement & Installation	PW - Highway	\$ 10,000	\$ 10,000	\$ 10,000	Town
Equipment - SWF Reserve	PW - Solid Waste	\$ 13,350	\$ 30,000	\$ 30,000	Town
Fleet Depreciation Reserve	PW - Highway	\$ 86,216	\$ 105,000	\$ 105,000	Town
Fleet Depreciation Reserve	PW - Parks	\$ 12,983	\$ 15,000	\$ 15,000	Town
Fleet Depreciation Reserve	PW - Solid Waste	\$ 16,267	\$ 50,000	\$ 50,000	Town
Fleet Depreciation Reserve	PD	\$ 23,000	\$ 53,000	\$ 53,000	Town
Fleet Depreciation Reserve	RD	\$ 20,000	\$ 25,000	\$ 25,000	Town
Apparatus - Fire Reserve	FD	\$ 79,000	\$ 110,000	\$ 110,000	Town
Apparatus - Police Reserve	PD	\$ -	\$ 22,000	\$ 22,000	Town
Fleet - Maintenance Utility Truck	ED	\$ -	\$ -	\$ -	School
Equipment - Harbormaster Reserve	PA	\$ -	\$ 10,000	\$ 10,000	Port
Equipment - CFM Reserve	PW - CFM	\$ -	\$ -	\$ -	Town
New Equipment - Highway Reserve	PW - Highway	\$ -	\$ 15,000	\$ 15,000	Town
Storm Water Mapping	PW- Highway	\$ -	\$ 15,000	\$ 15,000	Town
Equipment - Library Reserve	RL	\$ -	\$ -	\$ -	Library
	subTOTAL	\$ 291,316	\$505,500	\$ 505,500	

CIP (cont.) – FY12 PROJECTS

			CIP Recom	TM Request	FUNDING
ANNUAL PROJECTS - 5-YEAR REQUESTS		5-YR AMOUNT			
Fort Foster Storage Facility	PW - Parks	\$ 150,000	\$ -	\$ -	Town
Fort Foster Pier	PW - Parks	\$ 500,000	\$ -	\$ -	Town
Gov't/Bridge Drainage Project	PW - Highway	\$ 300,000	\$ -	\$ -	Town
Restrooms Renovations	ED-Traip	\$ 80,000	\$ -	\$ -	Town
SCBA's	FD	\$ 150,000	\$ -	\$ -	Town
Community Center Land Purchase	GG - Planner	\$ 300,000	\$ -	\$ -	Town
Community Center Site Improvements	GG - Planner	\$ 300,000	\$ -	\$ -	Town
Eliot Sewer Project	SD	\$ 4,952,675	\$ -	\$ -	Bond/Eliot
Shapleigh School Land Purchase	GG - Planner	\$ 300,000	\$ -	\$ -	Town
Shapleigh Track Replacement	PW - Parks	\$ 200,000	\$ 200,000	\$ 200,000	Town
Pepperrill/Butterworth Drainage Project	PW - Highway	\$ 100,000	\$ 100,000	\$ 100,000	Town
Crockett Neck Rd/Culvert Repair	PW - Highway	\$ 200,000	\$ 200,000	\$ 200,000	Town
Central Generator For Muni Complex	GG - TM	\$ 130,000	\$ -	\$ -	Town
Painting	ED-Traip	\$ 80,000	\$ -	\$ -	School
HVAC Upgrade	ED-Traip	\$ 550,000	\$ -	\$ -	SD-Perf Cont
Town Hall Records Retention System	GG - TC	\$ 90,000	\$ 50,000	\$ 50,000	Town
Interior Police Station Upgrade	PD	\$ 7,500	\$ 7,500	\$ 7,500	Town
Pier Improvements	PA	\$ 28,600	\$ 28,600	\$ 28,600	Port
Utility Project - Cove	PA	\$ 15,000	\$ 15,000	\$ 15,000	Reserve
Public Safety Radio Antenna Upgrade	TW	\$ 97,000	\$ 48,500	\$ 48,500	Town
Firefighter Protective Clothing	FD	\$ 100,000	\$ 50,000	\$ 50,000	Town
Community Center Garage	RD	\$ 80,000	\$ -	\$ -	Town-FC Bond
Community Center - Playground	RD	\$ 120,000	\$ -	\$ -	CDBG-Bond
Rice Building Boiler Replacement	RL	\$ 20,000	\$ -	\$ -	Budget
Taylor Building Boiler Replacement	RL	\$ 10,000	\$ -	\$ -	Budget
ALL FY12 PROJECT	TOTAL	\$ 8,860,775	\$ 699,600	\$ 699,600	

CIP OPTION 1

Recommend allowing voters to decide on
\$500,000 in projects

		Amount	Tax Impact
Shapleigh Track Replacement	On Ballot	\$ 200,000	\$ 0.15
Pepperrill/Butterworth Drainage Project	On Ballot	\$ 100,000	\$ 0.07
Crockett Neck Rd/Culvert Repair	On Ballot	\$ 200,000	\$ 0.15
TOTAL VOTER BALLOT PROJECTS		\$ 500,000	\$ 0.37

CIP accounts/projects funded in Operating
Budget

Capital Holding Accounts	\$ 565,031	\$ 0.41
Reserves	\$ 505,500	\$ 0.37
Projects (excludes those projects listed above for voter approval)	\$ 199,600	\$ 0.15
TOTAL CIP PROPOSED FOR FY 12 OPERATING BUDGET	\$ 1,270,131	\$ 0.93
LESS CIP FUNDED IN FY11 OPERATING BUDGET	\$ (605,475)	\$ (0.44)
ADDITIONAL CIP NEEDED IN FY12 OPERATING BUDGET	\$ 664,656	\$ 0.49

<u>SUMMARY TAX IMPACT</u>					
			<u>Total TAX IMPACT</u>		<u>New TAX IMPACT</u>
CIP flat funded from FY11	\$ 605,475	\$ 0.44		N/A EXISTING Tax level	
Additional Cost for FY12 in Budget	\$ 669,656	\$ 0.49		\$ 0.49	New
FY'12 On Ballot	\$ 500,000	\$ 0.37		\$ 0.37	New
New Debt Relief Fund	\$ 500,000	\$ 0.36		\$ 0.36	New
Total	\$ 2,275,131	\$ 1.66		\$ 1.22	New