

AGENDA

ITEM

5. a.

**CLINTON BOARD OF SELECTMEN
TUESDAY, FEBRUARY 24, 2009
6:30 P.M.
SELECTMEN'S ROOM, TOWN OFFICE**

MINUTES

CALL TO ORDER: Chairman Towne called the meeting to order at 6:30 p.m.

PLEDGE OF ALLEGIANCE: Chairman Towne led the Pledge of Allegiance.

SELECTMEN PRESENT / QUORUM: Chairman Jeff Towne, Vice Chair, Joseph Massey, Randy Clark, Chester Nutting, David Watson II. Also present Town Manager James Rhodes, Deputy Town Clerk Shirley Bailey and Police Chief Charles Runnels.

ACTION ITEMS.

Approval of Selectmen's Minutes – February 10, 2009

Selectman Clark moved Board approve minutes of the February 10, 2009 meeting, second by Selectman Massey. Vote 5 - 0 Approved

DISCUSSION ITEMS:

Proposed Municipal Budget FY 09-10

Selectman Massey gave his views regarding the COLA for the Town of Clinton employees and suggested a 4% increase. After some discussion, the Board agreed on the 4% COLA.

Police Chief Charles Runnels updated the Board regarding an Officer being at the Clinton School as requested by the school principal. Chief Runnels will make adjustments to the full time Officer's work schedule to accommodate the School.

P.A.L. Request

Rodney Buck and Lori Faulkner, representing the PAL, were present and requested information as to what is required of them to receive the \$24,000 in funds from the Town for the PAL Program which had lapsed into surplus because PAL never sent an invoice requesting the funds for FY 2006/2007 and FY 2007/2008. Town Manager Rhodes explained an invoice was required since these are public funds and since no invoice was submitted by PAL, the Charter requires unspent funds at the end of the fiscal year lapse into surplus to be controlled by town voters. The Town Manager reported that the PAL Treasurer has admitted to the Budget Committee that he assumed the PAL Executive Director had received the funds and for two years the treasurer reported to the Board of Directors that the funds had been received. Since PAL has never had an audit conducted

of its finances, the financial oversight by the PAL Board of Directors was lax. The Board of Selectmen will place the PAL request on the warrant for June, 2009 and let the voters decide.

SUPPLEMENTS AND ABATEMENTS: None

TOWN MANAGER'S REPORT:

Town Manager Rhodes informed the Board there is nothing new to report on the Mill Site. The Committee is still putting things together.

The Town Manager reported he had sent a request to the Governor for \$4,973,765 in stimulus money for the Town of Clinton for 55 shovel ready paving / road reconstruction projects.

OLD /NEW BUSINESS. None

WARRANT Selectman Clark moved the Board accept Warrant #52 in the amount of \$33,422.01, second by Selectman Nutting Vote 5 – 0 Approved

NEXT AGENDA ITEM

The next Selectmen's meeting is March 10, 2009. The Budget Committee will be present to report on their recommendations for the Budget.

COMMENTS/QUESTIONS FROM THE PUBLIC CONCERNING MATTERS NOT RELATED TO ITEMS ON THE AGENDA. THE BOARD'S RULES OF

AGENDA

ITEM

5.b.



Town of Clinton
27 Baker Street

426-8511 phone

Clinton, ME 04927

426-8323 fax

RESOLUTION 09-02

Budget Committee's Submission of the FY 09 / 10 Recommended Municipal Budget

WHEREAS, In Accordance With (IAW) Town Charter, Article V Financial Procedures, Section 5.03, The Annual Budget, Subsection (e), the Budget Committee, through the course of seven (7) meetings, has considered the proposed budget submitted by the Town Manager; and

WHEREAS, the Budget Committee, by majority vote, has made recommendations relative to the proposed budget as the Budget Committee deemed expedient and proper in the interests of the Town; and

WHEREAS, the Budget Committee has transmitted a copy of the budget, together with its recommendations, to the Board of Selection.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SELECTMEN OF THE TOWN OF CLINTON, that the Budget Committee has completed its obligations as specified in the Town Charter by transmitting the FY 09 / 10 recommended Municipal Budget to the Board of Selectmen for our consideration.

NOW, THEREFORE, BE IT FURTHER RESOLVED BY THE BOARD OF SELECTMEN OF THE TOWN OF CLINTON, that the Budget Committee is commended for its excellent work on the budget recommendations and the Board of Selectmen offers the Budget Committee a sincere Thank-You.

Sealed with the Seal of the Town of Clinton on this tenth day of March in the year Two Thousand Nine.

Jeffrey Towne, Chairman

Chester Nutting

Joseph Massey

David Watson II

Randy Clark



FROM: Budget Committee

RE: Fiscal Year 2009/2010 Budget

In accordance with Article V, Section 5.03(e) of the Clinton Town Charter, the Budget Committee is pleased to submit its report and recommendations for the Fiscal Year 2009/2010 Budget.

At it's meeting on November 24, 2008 the committee adopted its Rules of Procedures agreeing to seek consensus on all votes and only if unsuccessful would we turn to compromise. We are pleased to report that by accepting a majority vote on each item as the committee's consensus of opinion, we achieved our goal. Following the above procedure, we have in depth examined the proposed expenditures of town departments, fixed costs items, town boards, committees and non-profits as well as all revenue projections.

The budget committee has discussed a number of major issues throughout the process. To assist the selectmen in its review and consideration of our recommendations, this report is presented by category as noted below:

- Appropriations/Expenditures
- Revenues
- Appropriations vs. Revenues
- LD1
- Code Enforcement Operating Budget
- Motor Vehicle Excise Tax
- Impact on Services and Future Budgets

A. Appropriations/Expenditures

The Committee is recommending a total appropriation of **\$3,657,814** for expenditures including SAD #49 and County Tax (**Please see Appendix A and Appendix D, page 10**). This amount **does not** include funding for the TIF Payment, or Overlay. The allocation of expenditures is as follows:

Operating Cost-----	\$1,777,353.00
Capital Cost-----	315,450.00
County Tax -----	148,786.00
SAD #49(ESTIMATED) -----	1,400,000.00
First Park (ESTIMATED) -----	16,225.00
Total	3,657,814.00

A more detailed analysis of appropriations shows a total of \$2,092,803 for municipal expenses including both operating budgets and capital projects (See **Appendix A and Appendix D, Page 11**). This compares to **\$2,093,023** for the current fiscal year 08/09 or a decrease of \$ 220.

Please see **Appendix A** for a list of **specific budget committee recommendations for appropriations by department/activity**. Also included is the date of committee action (date of meeting) for each item. A copy of the minutes for all committee meetings is attached to this report for your reference.

B. REVENUES

The committee has reviewed all non-property tax revenues and is recommending an amount of **\$1,455,050** to help **defray operating cost**. Please see **Appendix B** for a **listing of such revenues by activity**. Also, the Committee is recommending an additional **\$92,450** from the undesignated Fund Balance to cover **Capital Cost** (Please see **Appendix D, Page 11 and Appendix B**). Therefore, the total of all non-property tax revenue is **\$1,547,500**.

It is also worthy of note that the projected municipal non-property tax is **\$3,200** less than this fiscal year. While this amount is not significant in and of its self, a more detailed analysis reveals that the line items collectively, not including surplus, are **\$68,200** less (-6.73%). The amount from undesignated fund balance has been increased **\$65,000** to a total of **\$200,000** to cover the lost revenue from other municipal sources. Although this action addresses the problem this year the greater question remaining is can the undesignated fund balance sustain this level of funding over time? Added to this concern is the pending referendum to reduce the amount of motor vehicle excise tax that may be collected in the future.

In addition to the reduced municipal non-property tax noted above, revenues from the State of Maine are expected to be **\$43,600** less (-9.73%).

C. Appropriations vs. Revenues

Comparing the recommended appropriations (**\$3,657,814**) with the projected non-property tax revenues (**\$1,547,500**) we have a shortfall of **\$2,110,314** to be raised from property tax (**not** including the TIF payment or Overlay). Please see **Appendix D, PP (1-10)**. We have allocated both expenditures and revenues by department/activity thereby reflecting the amount of property tax required for each. Including the TIF payment and Overlay, the total shortfall to be raised from property tax is **\$2,200,314** (Please see **Appendix D, Page 11 and Appendix E**).

D. LD1

Maine State Statute (LD1) establishes an amount of dollars (**Municipal Core Commitment**) that a municipality may raise from property tax and be compliant with the provisions of that statute. Clinton's Core Commitment for fiscal year 2009-2010 should not exceed **\$565,426 (Estimated)** unless an increase is approved by the voters. As submitted, this budget requires a core commitment of **\$545,303** (Please see **Appendix D, Page 12**). In short, the core commitment is **\$20,123 under** the amount permitted by law.

E. Code enforcement Operating Budget

The budget committee (BC) is aware of the citizen votes not to fund the code enforcement activities. Also, the committee is aware of the action of the board of selectmen (BOS) to fund the department for 2008-2009 in accordance with provisions of the town charter. Further, the BC has read resolution 08-21, dated December 23, 2008 whereby the BOS authorizes continuing funding for the CEO thru June 30, 2009.

After reviewing and discussing this information the BC believes the town **must** provide the services of a code enforcement officer. The reasons for needing such a position are well stated in Resolution 08-21. Therefore, we will not restate them to you in this report. Suffice it to say not having a CEO will: place the town in violation of state law; subject citizens to potential health and safety hazards; and stop both residential and commercial development. Without growth, the property assessed valuation will not increase thereby increasing the property tax to all property owners. If property tax increases, will an increase in rents follow?

The BC urges the BOS to include the recommended budget of **\$22,421** for code enforcement in the FY 2009-2010 budget. Further the BOS should take all necessary steps to educate the citizens about this issue. The BC stands ready to assist the BOS in this endeavor.

F. Motor Vehicle Excise Tax

The town manager in his budget message speaks to the pending referendum vote to change state law regarding the collection of excise tax. If passed, it is estimated the amount of excise tax collected will be reduced by **\$250,000**. This budget as presented does not include such a reduction but rather is based on historical data.

If the question goes to a referendum vote in November, 2009 as expected and passes, then the legislature must establish an effective date. If the effective date is earlier than July 1, 2010 then it will impact this year's budget. The BOS would have to reduce expenditures over the remaining months of the fiscal year or generate additional non-property tax revenue. Either task would be difficult in the middle of a budget year. If the effective date is July 1, 2010 or later it will impact next year's budget.

Regardless of the effective date the impact on the amount of non-property tax that may be realized in any given year will be significant. This budget, as presented, projects a total of **\$805,250** in non-property tax revenue, not including the **\$200,000** from the undesignated fund balance. A reduction of \$250,000 in excise tax represents a decrease of **-31.1%**. **SIGNIFICANT!** Every dollar of lost non-property tax revenue must be replaced by a dollar increase in the property tax or services must be reduced and/or eliminated.

G. IMPACT ON SERVICES AND FUTURE BUDGETS

As previously noted, the total recommended expenditures for Municipal Services is **\$12,670** less than the current budget. To reach this number required decisions that have or may impact the level of services being provided to our citizens. Some of the more significant changes are:

- Eliminated the part time bookkeeper position in the administration budget. This is the second part time position eliminated from the department over the past two years.
- Eliminated all reserve officer positions in the Police Department resulting in a reduced level of service.
- Many line items in most operational budgets were reduced. These decreases may result in a reduction of services many of which may not be readily visible to the general public. Never-the-less, they will impact services now and in future budgets. The departments that may be impacted the most by the reductions are: FIRE/EMS, POLICE, TRANSFER STATION and HIGHWAY.
- Under funding reserve accounts for future capital needs. Again, these changes will not be visible now but most certainly will create problems in the future.
- Reductions in non-property tax revenues are of particular importance and significance. Both the economic downturn and reduced State revenues have contributed to this problem. We will not know how the state legislature will balance the next biennium budget and what impact it will have on municipal revenues. All such revenues are on the table. We can only wait and see!
- These actions have limited our ability/flexibility to address future financial issues. Depending on the degree of impact we may have to reduce/eliminate programs and services.

Dealing with an increasing dependence on the undesignated fund balance; economic downturn; reduced non-property revenues; and a continuing demand for services and programs creates an environment full of challenging and difficult decisions. The budget committee hopes these recommendations will assist the Board of Selectmen in addressing these issues. We would be pleased to discuss our recommendations with you in more detail.

For the Budget Committee,

Philip McCarthy, Chairman
Budget Committee

Summary of Budget Committee
Recommended Appropriations
FY 2009-2010

Operational Expenses					
	FY 2008-2009		FY 2009-2010		
Department/Activity	Approved	BC Recommended	Change	Date of BC Action	
		Appropriation			
Administration	\$ 224,722.00	\$ 223,919.00	\$ (803.00)	2/9/2009, 2/23/2009	
Town Hall Maint.	\$ 14,978.00	\$ 14,957.00	\$ (21.00)	2/9/2009	
General Assistance	\$ 18,952.00	\$ 18,896.00	\$ (56.00)	1/12/2009, 2/23/2009	
Code Enforcement	\$ 17,190.00	\$ 22,421.00	\$ 5,231.00	1/26/2009, 2/23/2009	
Fire/EMS	\$ 325,793.00	\$ 323,188.00	\$ (2,605.00)	1/26/2009, 2/23/2009	
Police					
Operating Budget	\$ 200,206.00	\$ 172,716.00	\$ (27,490.00)	1/26/2009	
Police Crusier---CIP		\$ 24,000.00	\$ 24,000.00	1/26/2009	
Animal Control	\$ 10,124.00	\$ 10,050.00	\$ (74.00)	1/26/2009	
Highway					
Operating Budget	\$ 350,930.00	\$ 350,673.00	\$ (257.00)	2/2/2009, 2/23/2009	
Road Reconstruction/Paving---CIP	\$ 190,000.00	\$ 190,000.00	\$ -	1/12/2009	
Library	\$ 50,635.00	\$ 50,969.00	\$ 334.00	2/2/2009, 2/23/2009	
Transfer Station					
Operating Budget	\$ 387,493.00	\$ 382,423.00	\$ (5,070.00)	2/2/2009, 2/23/2009	
Concrete Slab---CIP		\$ 9,000.00	\$ 9,000.00	2/2/2009	
Elections	\$ 10,611.00	\$ 11,391.00	\$ 780.00	1/12/2009, 2/23/2009	
Sub-Total	\$ 1,801,634.00	\$ 1,804,603.00	\$ 2,969.00		
Fixed Cost					
Town Insurance	\$ 62,999.00	\$ 66,986.00	\$ 3,987.00	1/12/2009	
Debt Service	\$ 60,664.00	\$ 42,935.00	\$ (17,729.00)	1/12/2009	
Street Lights	\$ 18,480.00	\$ 17,756.00	\$ (724.00)	1/12/2009	
911 Fire/Police Dispatch	\$ 15,500.00	\$ 15,500.00	\$ -	1/12/2009	
Sub-Total	\$ 157,643.00	\$ 143,177.00	\$ (14,466.00)		
Town Boards, Committees, & Non-Profits					
Recreation	\$ 16,730.00	\$ 16,597.00	\$ (133.00)	2/9/2009, 2/23/2009	
Cemetery	\$ 11,556.00	\$ 10,616.00	\$ (940.00)	1/12/2009, 2/23/2009	
Planning Board	\$ 500.00	\$ 1,000.00	\$ 500.00	2/2/2009	
Budget/Economic Dev. Committees	\$ 500.00	\$ 400.00	\$ (100.00)	1/12/2009	
Non Profit Organizations	\$ 24,460.00	\$ 23,960.00	\$ (500.00)	1/12/2009, 1/26/2009, 2/9/2009	
Sub-Total	\$ 53,746.00	\$ 52,573.00	\$ (1,173.00)		
Sub-Total Municipal Operating Budgets	\$ 2,013,023.00	\$ 2,000,363.00	\$ (12,670.00)		
Capital Expenditures					
All Other CIP Projects	\$ 80,000.00	\$ 92,450.00	\$ 12,450.00	See all minutes	
Sub-Total Municipal Capital Expenditures	\$ 80,000.00	\$ 92,450.00	\$ 12,450.00		
Sub-Total Municipal Operational and Capital Expenditures	\$ 2,093,023.00	\$ 2,092,803.00	\$ (220.00)		

Summary of Budget Committee
Recommended Appropriations
FY 2009-2010

Other Municipal Expenditures			
TIF Payment (ESTIMATED)	\$ 40,000.00	\$ 40,000.00	\$ -
Overlay (PROPOSED)	\$ 50,000.00	\$ 50,000.00	\$ -
Sub-Total Other Municipal Expenditures	\$ 90,000.00	\$ 90,000.00	\$ -
Total All Municipal Expenditures	\$ 2,183,023.00	\$ 2,182,803.00	\$ (220.00)
Inter-Governmental			
First Park (Estimated)	\$ 17,044.00	\$ 16,225.00	\$ (819.00)
County Tax	\$ 141,918.00	\$ 148,786.00	\$ 6,868.00
SAD #49 (Estimated)	\$ 1,291,593.00	\$ 1,400,000.00	\$ 108,407.00
Sub-Total Inter-Governmental	\$ 1,450,555.00	\$ 1,565,011.00	\$ 114,456.00
Grand Total All Expenditures/Appropriations	\$ 3,633,578.00	\$ 3,747,814.00	\$ 114,236.00

Summary of Budget Committee
Revenue Projections
FY 2009-2010

Municipal Revenue Projections					
		FY 2008-2009	FY 2009-2010		
Activity		Approved Budget	BC Revenue Projections	Change	Date of BC Action
Abatements		\$ -	\$ -	\$ -	
Tax Interest		\$ 14,000.00	\$ 8,000.00	\$ (6,000.00)	
Bank Interest		\$ 10,000.00	\$ 8,000.00	\$ (2,000.00)	
CD Interest		\$ 1,000.00	\$ 10,000.00	\$ 9,000.00	
Boat Interest		\$ 2,600.00	\$ 2,000.00	\$ (600.00)	
MV Excise Tax		\$ 450,000.00	\$ 417,000.00	\$ (33,000.00)	
Hunting/Fishing		\$ 1,700.00	\$ 1,000.00	\$ (700.00)	
RV Fee		\$ 900.00	\$ 600.00	\$ (300.00)	
Snow Registration Reimbursement		\$ 1,500.00	\$ 1,200.00	\$ (300.00)	
Dog Fees		\$ 450.00	\$ 400.00	\$ (50.00)	
MV Agent Fee		\$ 12,000.00	\$ 10,000.00	\$ (2,000.00)	
Lien Fee		\$ 9,000.00	\$ 7,000.00	\$ (2,000.00)	
Cable TV Fee		\$ 12,000.00	\$ 10,000.00	\$ (2,000.00)	
Plumbing Inspection Fees		\$ 2,300.00	\$ 2,300.00	\$ -	
Land/Building Permits		\$ 600.00	\$ 200.00	\$ (400.00)	
Copier		\$ 600.00	\$ 600.00	\$ -	
Fax Machine		\$ 350.00	\$ 300.00	\$ (50.00)	
Vital Records		\$ 2,000.00	\$ 2,000.00	\$ -	
Banquet Hall		\$ 2,000.00	\$ 2,000.00	\$ -	
Concealed Weapons Permit		\$ 150.00	\$ 150.00	\$ -	
Ambulance		\$ 90,000.00	\$ 70,000.00	\$ (20,000.00)	
Library		\$ 500.00	\$ 500.00	\$ -	
Transfer Station		\$ 250,000.00	\$ 245,000.00	\$ (5,000.00)	
Cemeteries		\$ 2,000.00	\$ 1,500.00	\$ (500.00)	
KRDA (First Park) Refund		\$ 7,000.00	\$ 6,700.00	\$ (300.00)	
Misc.		\$ 4,000.00	\$ 2,000.00	\$ (2,000.00)	
Surplus Transfer to General Fund		\$ 135,000.00	\$ 200,000.00	\$ 65,000.00	
Total Municipal Revenue Projections		\$ 1,011,650.00	\$ 1,008,450.00	\$ (3,200.00)	2/9/2009
State Revenue Projections					
Tree Growth		\$ 11,000.00	\$ 5,400.00	\$ (5,600.00)	
Veteran Reimbursement		\$ 1,200.00	\$ 1,200.00	\$ -	
General Assistance		\$ 9,000.00	\$ 8,000.00	\$ (1,000.00)	
State Revenue Sharing		\$ 325,000.00	\$ 290,000.00	\$ (35,000.00)	
Road Assistance		\$ 66,000.00	\$ 62,000.00	\$ (4,000.00)	
Homestead Exemptions		\$ 78,000.00	\$ 80,000.00	\$ 2,000.00	
Total State Revenue Projections		\$ 490,200.00	\$ 446,600.00	\$ (43,600.00)	
Total Municipal and State Revenues		\$ 1,501,850.00	\$ 1,455,050.00	\$ (46,800.00)	
Non-Operating Revenues for Capital Projects					
Undesignated Fund Balance		\$ 80,000.00	\$ 92,450.00	\$ 12,450.00	See All Minutes
Sub-Total of Non-Operating Revenues for C. I. P.		\$ 80,000.00	\$ 92,450.00	\$ 12,450.00	
Total Non-Operating Revenues for Capital Projects		\$ 80,000.00	\$ 92,450.00	\$ 12,450.00	
Grand Total Revenue Projections		\$ 1,581,850.00	\$ 1,547,500.00	\$ (34,350.00)	

C.I.P. Projects by Funding Source

Transfer Funds from the Undesignated Fund Balance to Various Reserve Accounts

Highway Garage	\$	-
Town Office Roof	\$	32,000.00
Fire Department---Pumper	\$	-
Fire Department---Ambulance Re-Mount	\$	15,000.00
Fire Department---Communications Upgrade	\$	3,000.00
Fire Department---Turnout Gear	\$	9,450.00
Transfer Station---Concrete Slabs	\$	-
Transfer Station---Forklift	\$	2,000.00
Transfer Station---Recycling Bailer	\$	2,000.00
Transfer Station---Backhoe/Loader	\$	-
Highway Department---Truck	\$	5,000.00
Highway Department---Sidewalk Tractor	\$	9,000.00
Highway Department---Backhoe/Loader	\$	8,000.00
Highway Department---Sander/Hopper	\$	2,000.00
Parks & Recreation Board---Gazebo	\$	-
Cemetery Committee---Repairs to Headstones	\$	<u>5,000.00</u>

Total Amount to be Transferred to Reserve Accounts \$ 92,450.00

Operating Budgets

Highway Department--Road Reconstruction / Paving	\$	190,000.00
Police Department-- Cruiser	\$	24,000.00
Transfer Station / Recycling---Concrete Slab	\$	<u>9,000.00</u>
Total Amount included in Operating Budget	\$	<u><u>223,000.00</u></u>

Grand Total for All CIP Projects \$ 315,450.00

**Analysis of Budget Committee Recommendations
2009-2010 Budget**

<u>Administration</u>	<u>Account Number</u>	<u>Revenue Projections</u>	<u>BC Recommended Appropriation</u>	<u>Difference Appro. Vs Revs.</u>	<u>Additional Funding Required</u>
Operating Cost					
Expenses	O1		\$ 223,919.00		
Revenues					
	301	Tax Interest	\$ 8,000.00		
	302	Bank Interest	\$ 8,000.00		
	303	CD Interest	\$ 10,000.00		
	309	Boat Excise	\$ 2,000.00		
	311	Hunting/Fishing	\$ 1,000.00		
	312	RV Fees	\$ 600.00		
	313	Snow Reg. Reimbrs.	\$ 1,200.00		
	315	MV Agent Fee	\$ 10,000.00		
	316	Lien Fee	\$ 7,000.00		
	317	Cable TV Fee	\$ 10,000.00		
	321	Copier	\$ 600.00		
	322	Fax Machine	\$ 300.00		
	323	Vital Records	\$ 2,000.00		
	999	Miscellaneous Revs.	\$ 2,000.00		
		Total Non-property Tax Revenue	\$ 62,700.00	\$ 161,219.00	
Capital Cost					
Expenses	None		\$ -	\$ -	
			Administration Totals	\$ 161,219.00	\$ 161,219.00

**Analysis of Budget Committee Recommendations
2009-2010 Budget**

Town Hall Maint.	Account Number		Revenue Projections	BC Recommended Appropriation	Difference Appro. Vs Revs.	Additional Funding Required
Operating Cost Expenses				\$ 14,957.00		
Revenues	324	Banquet Hall	\$ 2,000.00			
		Total Non-property Tax Revenue	\$ 2,000.00		\$ 12,957.00	
Capital Cost Expenses		To Reserve Acct.--Roof		\$ 32,000.00		
		Total Capital Expenses		\$ 32,000.00		
Revenues		Undesignated fund Balance	\$ 32,000.00			
		Total Capital Revenues	\$ 32,000.00			
		Capital Expenses vs. Revenues			\$ -	
		Town Hall Maint. Totals	\$ 34,000.00	\$ 46,957.00	\$ 12,957.00	\$ 12,957.00
General Assistance						
Operating Cost Expenses	17			\$ 18,896.00		
Revenues	333	General Assist. Reim.	\$ 8,000.00			
		Total Non-property Tax Revenue	\$ 8,000.00		\$ 10,896.00	
Capital Cost Expenses	None			\$ -	\$ -	
		General Assistance Totals			\$ 10,896.00	\$ 10,896.00
Code Enforcement						
Operating Cost Expenses	08			\$ 22,421.00		
Revenues	319	Plumbing Inspect. Fees	\$ 2,300.00			
	320	Land/Build Permits	\$ 200.00			
		Total Non-property Tax Revenue	\$ 2,500.00		\$ 19,921.00	
Capital Cost Expenses	None			\$ -	\$ -	
		Code Enforcement Totals			\$ 19,921.00	\$ 19,921.00

**Analysis of Budget Committee Recommendations
2009-2010 Budget**

<u>Fire/EMS</u>	<u>Account Number</u>		<u>Revenue Projections</u>	<u>BC Recommended Appropriation</u>	<u>Difference Appro. Vs Revs.</u>	<u>Additional Funding Required</u>
Operating Cost						
Expenses	04			\$ 323,188.00		
Revenues	001	Ambulance Fees	\$ 70,000.00			
		Total Non-property Tax Revenue	\$ 70,000.00		\$ 253,188.00	
Capital Cost						
Expenses		To Reserve---Ambulance Re-Mount		\$ 15,000.00		
		To Reserve Acct.--Communications		\$ 3,000.00		
		To Reserve Acct.--Turn Out Gear		\$ 9,450.00		
		Total Capital Expenses		\$ 27,450.00		
Revenues		Undesignated Fund Balance	\$ 27,450.00			
		Total Capital Revenue	\$ 27,450.00			
		Capital Expenses vs. Revenues			\$ -	
		Fire/EMS Totals	\$ 97,450.00	\$ 350,638.00	\$ 253,188.00	\$ 253,188.00
Police						
Expenses	06	General Operating Cost		\$ 172,716.00		
		Police Cruiser		\$ 24,000.00		
		Total Operating Budget		\$ 196,716.00		
Revenues	336	Conceal Weap. Permit.	\$ 150.00			
	999**	Miscellaneous Revs.	\$ -			
		Total Non-property Tax Revenue	\$ 150.00		\$ 196,566.00	
Capital Cost						
Expenses		Police Cruiser----Included in Operating Budget		\$ -		
Revenues		Police Reserve Fund	\$ -			
		Total Capital Revenues	\$ -		\$ -	
		Police Totals	\$ 150.00	\$ 196,716.00	\$ 196,566.00	\$ 196,566.00

**Analysis of Budget Committee Recommendations
2009-2010 Budget**

Animal Control	Account Number		Revenue Projections	BC Recommended Appropriation	Difference Appro. Vs Revs.	Additional Funding Required
Operating Cost Expenses	14			\$ 10,050.00		
Revenues	314	Dog Fees	\$ 400.00			
	338	Late Dog Fees				
		Total Non-property Tax Revenue	\$ 400.00		\$ 9,650.00	
Capital Cost Expenses	None			\$ -	\$ -	
				Animal Control Totals	\$ 9,650.00	\$ 9,650.00
Library						
Operating Cost Expenses	10			\$ 50,969.00		
Revenues	002	Book Sales				
	003	Copier & Fax Fees				
	004	Donations				
	006**	Fines	\$ 500.00			
	007	Non-Res. Inter Library Loans				
	009	Replacement Cards				
	010	Grants				
	999	Miscellaneous Revs.				
		Total Non-property Tax Revenue	\$ 500.00		\$ 50,469.00	
		** This amount needs to be allocated among other line items				
Capital Cost Expenses	Repairs			\$ -		
		Total Capital Expenses		\$ -		
Revenues	Brown Trust Funds		\$ -		\$ -	
		Library Totals	\$ 500.00	\$ -	\$ 50,469.00	\$ 50,469.00

**Analysis of Budget Committee Recommendations
2009-2010 Budget**

Transfer Station	Account Number		Revenue Projections	BC Recommended Appropriation	Difference Appro. Vs Revs.	Additional Funding Required
Operating Cost						
Expenses	11	General Operating Cost		\$ 382,423.00		
		Concrete Slab		\$ 9,000.00		
		Total Operating Budget		\$ 391,423.00		
Revenues	OO1	Transfer Station Fees				
	OO2	Recycling Income				
	OO3					
	OO4	Benton Admin. Fee				
	OO5	Benton Trans. Sta. Cost				
	OO6	Tipping Fees				
	OO7	Demo. Debris Fee				
	OO9	Metal Recycling				
	O10	Use of Scales				
	O11	Brush				
	999	Miscellaneous Revs.	\$ 245,000.00			
		Total Non-property Tax Revenue	\$ 245,000.00		\$ 146,423.00	
Capital Cost						
Expenses		Concrete Slab---Included in Operating Budget		\$ -		
		To Reserve Acct.--Forklift		\$ 2,000.00		
		To Reserve Acct.--Recycling Bailer		\$ 2,000.00		
		To Reserve Acct.--Backhoe/Loader		\$ -		
		Total Capital Expenses		\$ 4,000.00		
Revenues		Undesignated Fund Balance	\$ 4,000.00			
		Total Capital Revenues	\$ 4,000.00			
		Capital Expenses vs. Revenues			\$ -	
		Transfer Station Totals	\$ 249,000.00	\$ 395,423.00	\$ 146,423.00	\$ 146,423.00

**Analysis of Budget Committee Recommendations
2009-2010 Budget**

<u>Highway</u>	<u>Account Number</u>		<u>Revenue Projections</u>	<u>BC Recommended Appropriation</u>	<u>Difference Appro. Vs Revs.</u>	<u>Additional Funding Required</u>
Operating Cost						
Expenses	07	Operations		\$ 350,673.00		
		Road Reconstruction/Paving		\$ 190,000.00		
		Total Expenses		\$ 540,673.00		
Revenues	310	MV Excise Tax	\$ 417,000.00			
	337	Road Assistance	\$ 62,000.00			
		Total Non-property Tax Revenue	\$ 479,000.00		\$ 61,673.00	
Capital Cost						
Expenses		Road Reconstruction Paving---Included in Operating Budget				
		To Reserve Acct.--Garage		\$ -		
		To Reserve Acct.--Truck		\$ 5,000.00		
		To Reserve Acct.--Tractor		\$ 9,000.00		
		To Reserve Acct.--Backhoe/Loader		\$ 8,000.00		
		To Reserve Acct.--Sander/Hopper		\$ 2,000.00		
		Total Capital Expenses		\$ 24,000.00		
Revenues		Undesignated Fund Balance	\$ 24,000.00			
		Total Capital Revenues	\$ 24,000.00			
		Capital Expenses vs. Revenues			\$ -	
		Highway Totals	\$ 503,000.00	\$ 564,673.00	\$ 61,673.00	\$ 61,673.00

**Analysis of Budget Committee Recommendations
2009-2010 Budget**

911 Fire / Police Dispatch						
Operating Cost						
Expenses					\$ 15,500.00	
Revenues	None		\$ -			
		Total Non-property Tax Revenue	\$ -		\$ 15,500.00	
Capital Cost						
Expenses	None			\$ -	\$ -	
		911 Fire/Police Dispatch Totals			\$ 15,500.00	\$ 15,500.00
Parks & Recreation						
	Account Number		Revenue Projections		BC Recommended Appropriation	Difference Appro. Vs Revs.
						Additional Funding Required
Operating Cost						
Expenses	06				\$ 16,597.00	
Revenues	None		\$ -			
		Total Non-property Tax Revenue	\$ -		\$ 16,597.00	
Capital Cost						
Expenses	To Reserve Acct.--Gazebo				\$ -	
		Total Capital Expenses			\$ -	
Revenues	Undesignated Fund Balance		\$ -			
		Total Capital Revenues	\$ -			
		Capital Expenses vs. Revenues			\$ -	
		Recreation Totals	\$ -		\$ 16,597.00	\$ 16,597.00
						\$ 16,597.00
Cemetery						
Operating Cost						
Expenses	20				\$ 10,616.00	
Revenues	001	Cemetery Fees	\$ 1,500.00			
		Total Non-property Tax Revenue	\$ 1,500.00		\$ 9,116.00	
Capital Cost						
Expenses	To Reserve Acct.--Repairs to Headstones				\$ 5,000.00	
		Total Capital Expenses			\$ 5,000.00	
Revenues	Undesignated Fund Balance		\$ 5,000.00			
		Total Capital Revenues	\$ 5,000.00			
		Capital Expenses vs. Revenues			\$ -	
		Cemetery Totals	\$ 6,500.00		\$ 15,616.00	\$ 9,116.00
						\$ 9,116.00

**Analysis of Budget Committee Recommendations
2009-2010 Budget**

<u>Plan.Br./Brd of Appls.</u>	<u>Account Number</u>		<u>Revenue Projections</u>	<u>BC Recommended Appropriation</u>	<u>Difference Appro. Vs Revs.</u>	<u>Additional Funding Required</u>
Operating Cost						
Expenses	09			\$ 1,000.00		
Revenues	None		\$ -			
		Total Non-property Tax Revenue	\$ -		\$ 1,000.00	
Capital Cost						
Expenses	None			\$ -	\$ -	
		Planning Board/Board of Appeals Totals			\$ 1,000.00	\$ 1,000.00
Budget Committee						
Operating Cost						
Expenses	24			\$ 400.00		
Revenues	None		\$ -			
		Total Non-property Tax Revenue	\$ -		\$ 400.00	
Capital Cost						
Expenses	None			\$ -	\$ -	
		Committee Totals			\$ 400.00	\$ 400.00
Elections						
Operating Cost						
Expenses				\$ 11,391.00		
Revenues	None		\$ -			
		Total Non-property Tax Revenue	\$ -		\$ 11,391.00	
Capital Cost						
Expenses	None			\$ -	\$ -	
		Election Totals			\$ 11,391.00	\$ 11,391.00

Analysis of Budget Committee Recommendations
2009-2010 Budget

Non profit Organiz.	Account Number		Revenue Projections	BC Recommended Appropriation	Difference Appro. Vs Revs.	Additional Funding Required
Operating Cost						
Expenses	12			\$ 23,960.00		
Revenues	None		\$ -			
		Total Non-property Tax Revenue	\$ -		\$ 23,960.00	
Capital Cost						
Expenses	None			\$ -	\$ -	
		Non Profit Organizations/Unclassified Totals			\$ 23,960.00	\$ 23,960.00
Inter-- Governmental	Account Number					
Operating Cost						
Expenses	22	First Park (Estimated)		\$ 16,225.00		
	22	County Tax (Estimated)		\$ 148,786.00		
	22**	SAD #49 (Estimated)		\$ 1,400,000.00		
		Total Expenses, Inter--Governmental		\$ 1,565,011.00		
		** This amount represents Clinton's assessment for SAD #49 and is estimated to be the same as 2008/2009				
Revenues		First Park	\$ 6,700.00			
		Total Non-property Tax Revenue	\$ 6,700.00			
		Inter--Government Totals			\$ 1,558,311.00	\$ 1,558,311.00
		Sub Totals	\$ 970,900.00	\$ 3,624,814.00	\$ 2,686,914.00	\$ 2,686,914.00
Other Revenues						
	330	Tree Growth	\$ 5,400.00			
	331	Veteran Reimbrs.	\$ 1,200.00			
	334	Revenue Sharing	\$ 290,000.00			
	335	Homestead Exemptions	\$ 80,000.00			
		Surplus to General Fund	\$ 200,000.00			
		Total Other State Revenues	\$ 576,600.00			
		Grand Totals	\$ 1,547,500.00	\$ 3,657,814.00	\$ 2,110,314.00	\$ 2,110,314.00

**Analysis of Budget Committee Recommendations
2009-2010 Budget**

ALLOCATION OF APPROPRIATIONS						
	BC Recommended Appropriation	Per Cent	Non-Property Tax Revenues	Amount of Property Tax Required	Per Cent	
Municipal Expenses	\$ 2,092,803.00	55.84%	\$ 1,540,800.00	\$ 552,003.00	25.09%	
Estimated TIF Payment	\$ 40,000.00	1.07%	\$ -	\$ 40,000.00	1.82%	
Proposed Overlay	\$ 50,000.00	1.33%	\$ -	\$ 50,000.00	2.27%	
Estimated SAD #49	\$ 1,400,000.00	37.36%	\$ -	\$ 1,400,000.00	63.63%	
County Tax	\$ 148,786.00	3.97%	\$ -	\$ 148,786.00	6.76%	
Estimated First Park	\$ 16,225.00	0.43%	\$ 6,700.00	\$ 9,525.00	0.43%	
Totals	\$ 3,747,814.00	99.57%	\$ 1,547,500.00	\$ 2,200,314.00	100.00%	
SUMMARY OF MUNICIPAL APPROPRIATIONS						
Municipal Expenses						
			Capital Cost	\$ 315,450.00		
			Operating Cost	\$ 1,777,353.00		
			Estimated TIF Payment	\$ 40,000.00		
			Proposed Overlay	\$ 50,000.00		
			Total Expenses	\$ 2,182,803.00		
Municipal Revenues						
Non Property Tax Revenues						
			Operating Revenues	\$ 808,450.00		
			Undesignated Funds			
			For Operations	\$ 200,000.00		
			For C. I. P.	\$ 92,450.00		
			Library Trust Funds	\$ -		
			State Revenues	\$ 446,600.00		
			Total Non-Property Tax Revenues	\$ 1,547,500.00		

**Analysis of Budget Committee Recommendations
2009-2010 Budget**

Required Municipal Portion of Tax Commitment					
LD1 Core Expense Calculation					
	Total Appropriations**	\$	3,657,814.00		
Minus Non Core Items					
	Estimated School Commitment	\$	1,400,000.00		
	County Tax	\$	148,786.00		
	Estimated TIF Payment	\$	-		
	Estimated Overlay	\$	-		
	Estimated First Park	\$	16,225.00		
	Non Property Tax Revenues	\$	1,547,500.00		
	Total Deductions	\$	3,112,511.00		
	Required Core Municipal Commitment	\$	545,303.00		
	Estimated LD1 Compliant Core Municipal Commitment	\$	565,426.00		
	OVER / (UNDER)	\$	(20,123.00)		
*** Does not include appropriations for TIF or OVERLAY.					
MILL RATE CALCULATION					
	Required Tax Commitment for 2008-2009	\$	2,200,314.00		
	Estimated Assessed Value for 2008-2009	\$	133,000,000.00		
	Estimated Mill Rate		0.016543714		
	CALL		16.55 Mills		

TAX COMMITMENT COMPARISON

	<u>FY 2008-2009</u> <u>APPROVED</u>	<u>FY 2009-2010</u> <u>BC RECOMMENDED</u>	<u>Change</u>
Total ALL Municipal Appropriations	\$ 2,183,023.00	\$ 2,182,803.00	\$ (220.00)
Total Non-Property Tax Revenues**	<u>\$ 1,574,850.00</u>	<u>\$ 1,540,800.00</u>	<u>\$ (34,050.00)</u>
Required Tax Commitment for Municipal Expenditures	\$ 608,173.00	\$ 642,003.00	\$ 33,830.00
** Does not include payment from First Park			
Total Inter-Governmental Appropriations	\$ 1,450,555.00	\$ 1,565,011.00	\$ 114,456.00
Inter-Governmental revenue (First Park)	<u>\$ 7,000.00</u>	<u>\$ 6,700.00</u>	<u>\$ (300.00)</u>
Required Tax Commitment for Inter-Governmental	\$ 1,443,555.00	\$ 1,558,311.00	\$ 114,756.00
Total Required Tax Commitment	<u>\$ 2,051,728.00</u>	<u>\$ 2,200,314.00</u>	<u>\$ 148,586.00</u>