

AGENDA

ITEM

5.a.

**CLINTON BOARD OF SELECTMEN
TUESDAY, FEBRUARY 26, 2008
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 Steve Hatch, Randy Clark, Chester Nutting, and Joe Massey. Also present Town Manager James Rhodes and Deputy Town Clerk Shirley Bailey.

COMMENTS / QUESTIONS FROM THE PUBLIC CONCERNING MATTERS NOT RELATED TO ITEMS ON THE AGENDA. The Board's rules of procedure have imposed a 15-minute total time limit.

Resident Gene Cote asked about road postings. Posting roads cannot be done without an ordinance. The Town does not have an ordinance for posting roads per Town Manager.

ACTION ITEMS

Approval of Selectmen's Minutes – February 12, 2008.

Selectman Clark moved to accept the minutes of February 12, 2008, second by Selectman Hatch. Vote 5-0 in favor.

Acceptance of the transfer of \$914.00 in U.S. Currency from Superior Court Civil Action Docket CV-07-161 Civil Forfeiture Final Order to the Town of Clinton Police Department.

Selectman Clark moved to accept the transfer of \$914.00 in U.S. Currency from Superior Court Civil Action Docket CV-07-161 Civil Forfeiture Final Order to the Town of Clinton Police Department. Once the check is received, the selectmen will meet with Chief Runnels and decide what it will be used for. Seconded by Selectman Hatch. Vote 5-0 Approved.

DISCUSSION ITEMS

Police Chief request to amend E-911 Ordinance.

Clinton Police Chief, Charles Runnels requested to have the E-911 Ordinance amended. Chief Runnels said the department's response time is hindered due to incorrect E911 addresses.

Police Chief discussion of the liability issue with the 2004 police cruiser as a result of maintenance problems.

Chief Runnels discussed the shape of the cruisers, which is a liability issue and provided the Selectmen information on a three-year lease to purchase program for cruisers. The department needs at least two cruisers in order to do an efficient job.

Code Enforcement Officer Update.

Code Enforcement Officer, Robert Sharkey gave an update on the junkyards as follows:

McIntyre – Main St. – Owner will discuss request for extension of time prior to District Court order. Court date is March 14, 2008 at 10:00 AM

Krueger – Hill Road – Three pieces of debris left to remove. Good cleanup.

Alward – Mutton Lane – Dangerous building has been demolished.

Wilbur – Spring Street – 16-50 Auto Graveyard. Visited James Wilbur's son and informed him of possible violations. Mr. Wilbur is in Florida for two weeks. Certified letter was mailed on 02/27/2008 to contact CEO ASAP.

FY 08 / 09 Budget Proposal – Town Manager, Mr. Rhodes, stated the Budget Committee is finished and ready to present the budget to the Selectmen on March 11, 2008. Changes were made in the format.

2005 Automatic Tax Foreclosures (Tax Acquired Property).

Board discussed using Debt Service for the Police Cruisers lease purchase agreements.

SUPPLEMENTS AND ABATEMENTS

Selectman Clark moved to accept Supplementary Assessment in the amount of \$33.35 for personal property account 137, seconded by Selectman Hatch. All in favor

TOWN MANAGER'S REPORT

Waterville District Court Docket No. CV-07-038: Decision of Town of Clinton v. Wells.

Waterville District Court Docket No CV-07-038: Decision of Town of Clinton v. Wells
Filed Writ of Execution against James Wells, Jr.

Filed Writ of Execution against James Wells.

James Wells – Lien on properties in the amount of \$7,789.93

OLD/NEW BUSINESS - None

WARRANT

February 26, 2008 Selectmen Minutes

Selectman Clark moved to accept Warrant #48 in the amount of \$34,880.57 Selectman Nutting second. 5-0 Approved

NEXT AGENDA ITEMS – Next meeting March 11, 2008

Tax foreclosures

Lime spreading

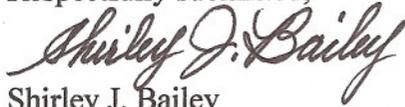
Appeals Board Decision regarding Bruce Salsbury.

ADJOURN – Selectman Clark moved to adjourn, seconded by Selectman Hatch.

5-0 Approved

Adjourned at 7:59 PM

Respectfully submitted,



Shirley J. Bailey
Deputy Town Clerk

AGENDA

ITEM

5.b.



Town of Clinton
27 Baker Street

426-8511 phone

Clinton, ME 04927

426-8323 fax

RESOLUTION 08-03

Budget Committee's Submission of the FY 08 / 09 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 eight (8) 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 competed its obligations as specified in the Town Charter by transmitting the FY 08 / 09 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 eleventh day of March in the year Two Thousand Eight.

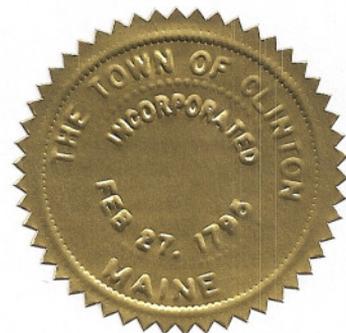
Jeffrey Towne, Chairman

Chester Nutting

Stephen Hatch

Joseph Massey

Randy Clark



**TO: Town of Clinton
Honorable Board of Selectmen**

FROM: Budget Committee

RE: Fiscal Year 2008/2009 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 2008/2009 Budget.

At its meeting on October 29, 2007 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, the report is presented by category as noted below:

- Budget Format (Creation of New Cost Centers)
- Appropriations/Expenditures
- Revenues
- Appropriations vs. Revenues
- LD1
- Five Year Capital Improvement Plan
- Non-Property Tax Revenues

A. Budget Format

The Town Manager recommended the creation of new cost centers in the 2008-2009 Fiscal Budget. The Budget Committee has reviewed those proposals and **recommends** the following changes:

1. As we know the condition of all roads will, over time, deteriorate. To address this fact, the town manager has developed an eighteen year Road Reconstruction / Paving Strategies Plan. The only way such a plan can be implemented is to annually appropriate funds for Road Maintenance. Accordingly, the expenditure for Road Reconstruction / Paving has been moved from the Capital Plan to the Operating Budget. To implement this recommendation will require an increase in

the **LD1 Compliant Core Municipal Commitment**. This matter will be discussed in more detail later in this report.

2. The appropriation for Fire Hydrants has been moved from the General Government Protection Account to the Fire/EMS Budget. The cost to provide fire protection services is now in one budget.
3. The appropriation for Social Security/Medicare Benefits was carried as a single line item in the General Government Protection Account. To better reflect the total cost of providing a particular program/service this expenditure has been apportioned to the appropriate departmental budgets.
4. The only remaining item in the General Government Protection Account is Street Lights. Therefore, a budget for Street Lights has been created and the General Protection Account has been eliminated.
5. The appropriation for elections was included in the Administration Budget. The Budget Committee believes the expenditures for elections should be identified in its own budget so citizens will know the cost to provide those services.
6. The Budget Committee believes it is essential that we purchase a new police cruiser each year. Unfortunately, money was not appropriated for that purpose in the 2007-2008 Budget. Consequently it is necessary to buy two cruisers in 2008-2009. The committee **recommends** that the expenditure for police cruisers be moved from the Capital Budget to the Operating Budget. Further, the town should use a lease purchase option to buy the cruisers thereby spreading the cost over three years. A lease purchase agreement is a legally binding document. Therefore, the committee believes the amount should be included in the Debt Service Account.

B. Appropriations/Expenditures

The Committee is recommending a total appropriation of **\$3,616,124** 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-----	\$2,029,953.00
Capital Cost-----	230,000.00
County Tax (Estimated) -----	142,001.00
SAD #49(Estimated) -----	<u>1,214,170.00</u>
Total	3,616,124.00

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.

C. REVENUES

The committee has reviewed all non-property tax revenues and is recommending an amount of **\$1,501,850** to help **defray operating cost**. Please see **Appendix B** for a **listing of such revenues by activity**. Additionally, the Committee is recommending other revenues in the amount of **\$230,000** to cover **Capital Cost** (Please see **Appendix D, Page 11 and Appendix B**). Therefore, the total of all non-property tax revenue is **\$1,731,850**.

D. Appropriations vs. Revenues

Comparing the recommended appropriations (**\$3,616,124**) with the projected non-property tax revenues (**\$1,731,850**) we have a shortfall of **\$1,884,274** 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.

E. 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 2008-2009 should not exceed **\$362,000(Estimated)** unless an increase is approved by the voters. As submitted, this budget requires a core commitment of **\$528,103** (Please see **Appendix D, Page 12**). **In short, the core commitment is \$166,103 in excess of that permitted by law.**

To address this problem, the committee considered several alternatives:

1. **Reduce Expenditures**---we could not find cuts that resulted in an acceptable reduction in the level of service.
2. **Increase in Non-Property Tax Revenue**---The committee was not successful in identifying additional revenues to address this issue.
3. **What caused this excess in our Core Commitment**---A review of the budget shows that some appropriations increased over last year while others decreased. It is the collective impact of these changes that caused the excess in the **Required Core Commitment**. However, one change is significant. Namely adding the expenditure for Road Reconstruction/ Paving to the operating budget results in an increase of \$190,000 to the property tax commitment. The required increase in the Tax Levy Limit is \$166,103 (Please see **Appendix D, Page 12**). We previously discussed the Committees reasons for including this item in the operating budget.
4. **Recommendation**---LD1 provides for a process whereby citizens may increase the amount of the Core Municipal Commitment. It is the recommendation of the

budget committee that the **Board of Selectmen forward a warrant article to establish a new Tax Levy Limit.** Specifically, to **increase the Core Commitment by \$190,000** to implement the first year of the Road Reconstruction / Paving Plan. With this action, the \$190,000 becomes a permanent part of the Municipal Core Commitment and will be available in future years to continue to fund the Road Reconstruction / Paving Plan.

F. Five Year Capital Improvement Plan

As previously noted in this report, the BC has recommended that the expenditures for Road Reconstruction / Paving be moved from the Capital to the Operational Budget. Never-the-less, a number of other capital projects remain requiring additional funding. These range from current (i.e. turnout gear for the Fire Services) to future (i.e. replacement of a pumper truck) needs. These needs are real, will not go away, and must be funded. The question is how best to fund these projects thereby positioning the town to address these projects now and in the future.

The BC does not favor increasing the property tax assessment (increase the Mill Rate) for that purpose. The most viable alternative is to utilize the Undesignated Fund Balance. Accordingly, the committee **recommends** that an amount of \$212,000 be moved from the Undesignated Fund to Designated (Reserve) Accounts. With this action, the committee is addressing current as well as future capital needs. Please see **Appendix C** for a list of the various accounts/projects.

G. Non-Property Tax Revenues

The budget as proposed relies very heavily (**Total of \$347,000**) on the Undesignated Fund Balance. Not only are we proposing to use \$212,000 to fund Capital projects as has been the practice in past years but it also requires \$135,000 for Operating expenses. This poses a very real question. Will the undesignated fund balance be sufficient to sustain this level of funding (especially for operating cost) over time? We believe the answer is **NO** it cannot. Given this concern as well as the continuing impact of LD1 on future budgets the budget committee believes **all** non-property tax revenues should be reviewed for possible increases. Of the many items included on the list of such revenues a number are significant and warrant further study. Accordingly, the budget committee makes the following recommendations:

Recommendation--- (Transfer Station)

The Budget Committee continues to believe The Board of Selectmen should initiate the creation of a committee consisting of representatives from both Clinton and Benton to review the operation of the Transfer Station. The committee should pay particular attention to: the scope and effectiveness of the recycling program; amount of disposal fees currently charged; implementation of new disposal fees; and other changes that would make the operation more efficient and cost effective. In short, can the operation become self sufficient

covering all or most of its expenses from revenues? **Committee recommendations should be submitted to the Board of Selectmen on or before September 1, 2008.**

Recommendation---Building/Subdivision/Site Plan Fees

The Budget Committee is very aware of the efforts of the Board of Selectmen last year to increase the building, subdivision and site plan fees that were soundly defeated by the citizens. However, the budget committee still believes the present fees do not begin to cover the cost of providing those services and should be increased. Respectfully, the Committee recommends you review the fee structure again to develop a schedule that will be more palatable to our citizens. All such changes should be implemented as soon as possible.

Dealing with an increasing dependence on the undesignated fund balance; LD1; 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.

Sincerely yours,



Philip McCarthy, Chairman
Budget Committee

**Summary of Budget Committee
Recommended Appropriations
FY 2008-2009**

<u>Operational Expenses</u>			
<u>Department/ Activity</u>	<u>BC Recommended Appropriation</u>	<u>Date of BC Action</u>	
Administration	\$ 224,722.00	1/28/2008	
Town Hall Maint.	\$ 14,978.00	2/4/2008	
General Assistance	\$ 18,952.00	2/4/2008	
Code Enforcement	\$ 31,984.00	1/28/2008	
Fire/EMS	\$ 325,793.00	1/28/2008	
Police	\$ 199,256.00	1/28/2008	
Animal Control	\$ 10,124.00	2/4/2008	
Highway	\$ 350,930.00	2/4/2008	
Library	\$ 50,635.00	2/4/2008	
Transfer Station	\$ 378,493.00	2/4/2008	
Road Reconstruction/Paving	\$ 190,000.00	1/28/2008	
Elections	\$ 10,611.00	2/4/2008	
Sub-Total	\$ 1,806,478.00		
<u>Fixed Cost</u>			
Town Insurance	\$ 62,999.00	1/28/2008	
Debt Service	\$ 76,664.00	1/28/2008	
Street Lights	\$ 18,480.00	1/28/2008	
911 Fire/Police Dispatch	\$ 15,500.00	1/28/2008	
Sub-Total	\$ 173,643.00		
<u>Town Boards, Committees, & Non-Profits</u>			
Recreation	\$ 16,730.00	2/11/2008	
Cemetery	\$ 11,556.00	2/11/2008	
Planning Board	\$ 500.00	2/4/2008	
Budget/Economic Dev. Committees	\$ 500.00	2/4/2008	
Non Profit Organizations	\$ 20,546.00	2/11/2008	
Sub-Total	\$ 49,832.00		
Sub-Total Municipal Operating Budgets	\$ 2,029,953.00		
<u>Intergovernmental</u>			
County Tax (Estimated)	\$ 142,001.00		
SAD #49 (Estimated)	\$ 1,214,170.00		
Sub-Total Intergovernmental	\$ 1,356,171.00		
Total Operational Expenditures	\$ 3,386,124.00		
<u>Capital Expenditures</u>			
C. I. P. Plan	\$ 212,000.00	11/5/2007, 11/26/2007, 1/7/2008	
Library Repairs	\$ 18,000.00		
Total Capital Expenditures	\$ 230,000.00		
Total Expenditures (Appropriations)	\$ 3,616,124.00		

Summary of Budget Committee
Revenue Projections
FY 2008-2009

<u>Municipal Revenue Projections</u>				
<u>Activity</u>			<u>Revenue Projection</u>	<u>Date of BC Action</u>
Abatements			\$ -	
Tax Interest			\$ 14,000.00	
Bank Interest			\$ 10,000.00	
CD Interest			\$ 1,000.00	
Boat Interest			\$ 2,600.00	
MV Excise Tax			\$ 450,000.00	
Hunting/Fishing			\$ 1,700.00	
RV Fee			\$ 900.00	
Snow Registration Reimbursement			\$ 1,500.00	
Dog Fees			\$ 450.00	
MV Agent Fee			\$ 12,000.00	
Lien Fee			\$ 9,000.00	
Cable TV Fee			\$ 12,000.00	
Plumbing Inspection Fees			\$ 2,300.00	
Land/Building Permits			\$ 600.00	
Copier			\$ 600.00	
Fax Machine			\$ 350.00	
Vital Records			\$ 2,000.00	
Banquet Hall			\$ 2,000.00	
Concealed Weapons Permit			\$ 150.00	
Ambulance			\$ 90,000.00	
Library			\$ 500.00	
Transfer Station			\$ 250,000.00	
Cemeteries			\$ 2,000.00	
KRDA (First Park) Refund			\$ 7,000.00	
Misc.			\$ 4,000.00	
Surplus Transfer to General Fund			\$ 135,000.00	
Total Municipal Revenue Projections			\$ 1,011,650.00	2/25/2008
<u>State Revenue Projections</u>				
Tree Growth			\$ 11,000.00	
Veteran Reimbursement			\$ 1,200.00	
General Assistance			\$ 9,000.00	
State Revenue Sharing			\$ 325,000.00	
Road Assistance			\$ 66,000.00	
Homestead Exemptions			\$ 78,000.00	
Total State Revenue Projections			\$ 490,200.00	
Total Revenues for Operating Expenses			\$ 1,501,850.00	
<u>Revenues for Capital Projects</u>				
Undesignated Fund Balance			\$ 212,000.00	
Trust Funds			\$ 18,000.00	
Sub-Total of Revenues for C. I. P.			\$ 230,000.00	
Total Revenues for Capital Projects			\$ 230,000.00	
Grand Total Revenue Projections			\$ 1,731,850.00	

Reserve Accounts

Recommendation to transfer funds from the Undesignated Fund Balance to various Reserve Accounts as noted below:

Highway Garage	\$	50,000.00
Town Office Roof	\$	8,000.00
Fire Department---Pumper Truck	\$	50,000.00
Fire Department---Communications Upgrade	\$	3,000.00
Fire Department---Turnout Gear	\$	6,000.00
Transfer Station---Concrete Slabs	\$	9,000.00
Transfer Station---Forklift	\$	2,000.00
Transfer Station---Recycling Bailer	\$	2,000.00
Transfer Station---Backhoe/Loader	\$	8,000.00
Highway Department---Truck	\$	12,000.00
Highway Department---Sidewalk Tractor	\$	15,000.00
Highway Department---Backhoe/Loader	\$	20,000.00
Highway Department---Sander/Hopper	\$	2,000.00
Parks & Recreation Board---Gazebo	\$	20,000.00
Cemetery Committee---Repairs to Headstones	\$	<u>5,000.00</u>

Total Amount to be Transferred to Reserve Accounts \$ 212,000.00

**Analysis of Budget Committee Recommendations
2008-2009 Budget**

Administration	Account Number		Revenue Projections	BC Recommended Appropriation	Difference Appro. Vs Revs.	Additional Funding Required
Operating Cost Expenses	O1			\$ 224,722.00		
Revenues						
	301	Tax Interest	\$ 14,000.00			
	302	Bank Interest	\$ 10,000.00			
	303	CD Interest	\$ 1,000.00			
	309	Boat Excise	\$ 2,600.00			
	311	Hunting/Fishing	\$ 1,700.00			
	312	RV Fees	\$ 900.00			
	313	Snow Reg. Reimbrs.	\$ 1,500.00			
	315	MV Agent Fee	\$ 12,000.00			
	316	Lien Fee	\$ 9,000.00			
	317	Cable TV Fee	\$ 12,000.00			
	321	Copier	\$ 600.00			
	322	Fax Machine	\$ 350.00			
	323	Vital Records	\$ 2,000.00			
	999	Miscellaneous Revs.	\$ 4,000.00			
		Total Non-property Tax Revenue	\$ 71,650.00		\$ 153,072.00	
Capital Cost Expenses	None			\$ -	\$ -	
				Administration Totals	\$ 153,072.00	\$ 153,072.00

**Analysis of Budget Committee Recommendations
2008-2009 Budget**

Town Hall Maint.	Account Number		Revenue Projections	BC Recommended Appropriation	Difference Appro. Vs Revs.	Additional Funding Required
Operating Cost						
Expenses				\$ 14,978.00		
Revenues	324	Banquet Hall	\$ 2,000.00			
		Total Non-property Tax Revenue	\$ 2,000.00		\$ 12,978.00	
Capital Cost						
Expenses		To Reserve Acct.--Roof		\$ 8,000.00		
		Total Capital Expenses		\$ 8,000.00		
Revenues		Undesignated fund Balance	\$ 8,000.00			
		Total Capital Revenues	\$ 8,000.00			
		Capital Expenses vs. Revenues			\$ -	
		Town Hall Maint. Totals	\$ 10,000.00	\$ 22,978.00	\$ 12,978.00	\$ 12,978.00
General Assistance						
Operating Cost						
Expenses	17			\$ 18,952.00		
Revenues	333	General Assist. Reim.	\$ 9,000.00			
		Total Non-property Tax Revenue	\$ 9,000.00		\$ 9,952.00	
Capital Cost						
Expenses	None			\$ -	\$ -	
		General Assistance Totals			\$ 9,952.00	\$ 9,952.00
Code Enforcement						
Operating Cost						
Expenses	O8			\$ 31,984.00		
Revenues	319	Plumbing Inspect. Fees	\$ 2,300.00			
	320	Land/Build Permits	\$ 600.00			
		Total Non-property Tax Revenue	\$ 2,900.00		\$ 29,084.00	
Capital Cost						
Expenses	None			\$ -	\$ -	
		Code Enforcement Totals			\$ 29,084.00	\$ 29,084.00

**Analysis of Budget Committee Recommendations
2008-2009 Budget**

Fire/EMS	Account Number		Revenue Projections	BC Recommended Appropriation	Difference Appro. Vs Revs.	Additional Funding Required
Operating Cost						
Expenses	O4			\$ 325,793.00		
Revenues	OO1	Ambulance Fees	\$ 90,000.00			
		Total Non-property Tax Revenue	\$ 90,000.00		\$ 235,793.00	
Capital Cost						
Expenses		To Reserve Acct.--Pumper Truck		\$ 50,000.00		
		To Reserve Acct.--Communications		\$ 3,000.00		
		To Reserve Acct.--Turn Out Gear		\$ 6,000.00		
		Total Capital Expenses		\$ 59,000.00		
Revenues		Undesignated Fund Balance	\$ 59,000.00			
		Total Capital Revenue	\$ 59,000.00			
		Capital Expenses vs. Revenues			\$ -	
		Fire/EMS Totals	\$ 149,000.00	\$ 384,793.00	\$ 235,793.00	\$ 235,793.00
Police						
Expenses	O6			\$ 199,256.00		
Revenues	O10	Cops Grant	\$ -			
	336	Conceal Weap. Permt.	\$ 150.00			
	999**	Miscellaneous Revs.	\$ -			
		Total Non-property Tax Revenue	\$ 150.00		\$ 199,106.00	
Capital Cost						
Expenses		Police Cruiser		\$ -		
		Total Capital Expenses		\$ -		
Revenues		Undesignated Fund Balance	\$ -			
		Police Reserve Fund	\$ -			
		Total Capital Revenues	\$ -		\$ -	
		Police Totals	\$ 150.00	\$ 199,256.00	\$ 199,106.00	\$ 199,106.00

**Analysis of Budget Committee Recommendations
2008-2009 Budget**

<u>Animal Control</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	14			\$ 10,124.00		
Revenues	314	Dog Fees	\$ 450.00			
	338	Late Dog Fees				
		Total Non-property Tax Revenue	\$ 450.00		\$ 9,674.00	
Capital Cost						
Expenses	None			\$ -	\$ -	
				Animal Control Totals	\$ 9,674.00	\$ 9,674.00
Library						
Operating Cost						
Expenses	10			\$ 50,635.00		
Revenues	OO2	Book Sales				
	OO3	Copier & Fax Fees				
	OO4	Donations				
	OO6**	Fines	\$ 500.00			
	OO7	Non-Res. Inter Library Loans				
	OO9	Replacement Cards				
	O10	Grants				
	999	Miscellaneous Revs.				
		Total Non-property Tax Revenue	\$ 500.00		\$ 50,135.00	
		** This amount needs to be allocated among other line items				
Capital Cost						
Expenses	Repairs			\$ 18,000.00		
		Total Capital Expenses		\$ 18,000.00		
Revenues	Brown Trust Funds		\$ 18,000.00		\$ -	
		Library Totals	\$ 18,500.00	\$ 18,000.00	\$ 50,135.00	\$ 50,135.00

**Analysis of Budget Committee Recommendations
2008-2009 Budget**

<u>Transfer Station</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	11		\$ 378,493.00		
Revenues	001	Transfer Station Fees			
	002	Recycling Income			
	003	PERC Credit			
	004	Benton Admin. Fee			
	005	Benton Trans. Sta. Cost			
	006	Tipping Fees			
	007	Demo. Debris Fee			
	009	Metal Recycling			
	010	Use of Scales			
	011	Brush			
	999**	Miscellaneous Revs.	\$ 250,000.00		
		Total Non-property Tax Revenue	\$ 250,000.00	\$ 128,493.00	
		** Part of this amount needs to be allocated to other line items.			
Capital Cost					
Expenses		To Reserve Acct.--Concrete Slabs	\$ 9,000.00		
		To Reserve Acct.--Forklift	\$ 2,000.00		
		To Reserve Acct.--Recycling Bailer	\$ 2,000.00		
		To Reserve Acct.--Backhoe/Loader	\$ 8,000.00		
		Total Capital Expenses	\$ 21,000.00		
Revenues		Undesignated Fund Balance	\$ 21,000.00		
		Total Capital Revenues	\$ 21,000.00		
		Capital Expenses vs. Revenues		\$ -	
		Transfer Station Totals	\$ 271,000.00	\$ 399,493.00	\$ 128,493.00

**Analysis of Budget Committee Recommendations
2008-2009 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		\$ 350,930.00		
		Road Reconstruction/Paving		\$ 190,000.00		
		Total Expenses		\$ 540,930.00		
Revenues	310	MV Excise Tax	\$ 450,000.00			
	337	Road Assistance	\$ 66,000.00			
		Total Non-property Tax Revenue	\$ 516,000.00		\$ 24,930.00	
Capital Cost						
Expenses		To Reserve Acct.--Garage		\$ 50,000.00		
		To Reserve Acct.--Truck		\$ 12,000.00		
		To Reserve Acct.--Tractor		\$ 15,000.00		
		To Reserve Acct.--Backhoe/Loader		\$ 20,000.00		
		To Reserve Acct.--Sander/Hopper		\$ 2,000.00		
		Total Capital Expenses		\$ 99,000.00		
Revenues		Undesignated Fund Balance	\$ 99,000.00			
		Total Capital Revenues	\$ 99,000.00			
		Capital Expenses vs. Revenues			\$ -	
		Highway Totals	\$ 615,000.00	\$ 639,930.00	\$ 24,930.00	\$ 24,930.00

**Analysis of Budget Committee Recommendations
2008-2009 Budget**

Insurances						
Operating Cost						
Expenses	19				\$ 62,999.00	
Revenues	OO1	Worker's Comp. Refund				
	OO2	Unemployment Refund				
	OO3	P & C Refund				
		Total Non-property Tax Revenue	\$ -		\$ 62,999.00	
Capital Cost						
Expenses	None				\$ -	\$ -
					Insurance Totals	\$ 62,999.00 \$ 62,999.00
Debt Service						
	Account Number		Revenue Projections		BC Recommended Appropriation	Difference Appro. Vs Revs.
						Additional Funding Required
Operating Cost						
Expenses	13				\$ 76,664.00	
Revenues		First Park	\$ 7,000.00			
		Total Non-property Tax Revenue	\$ 7,000.00		\$ 69,664.00	
Capital Cost						
Expenses	None				\$ -	\$ -
					Debt Service Totals	\$ 69,664.00 \$ 69,664.00
Street Lights						
Operating Cost						
Expenses		Street Lights			\$ 18,480.00	
Revenues	None		\$ -			
		Total Non-property Tax Revenue	\$ -		\$ 18,480.00	
Capital Cost						
Expenses	None				\$ -	\$ -
					General Govt. Protection Totals	\$ 18,480.00 \$ 18,480.00

**Analysis of Budget Committee Recommendations
2008-2009 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	O6				\$	16,730.00		
Revenues	None		\$	-				
		Total Non-property Tax Revenue	\$	-	\$	16,730.00		
Capital Cost								
Expenses	To Reserve Acct.--Gazebo				\$	20,000.00		
		Total Capital Expenses			\$	20,000.00		
Revenues	Undesignated Fund Balance		\$	20,000.00				
		Total Capital Revenues	\$	20,000.00				
		Capital Expenses vs. Revenues			\$	-		
		Recreation Totals	\$	20,000.00	\$	36,730.00	\$ 16,730.00	\$ 16,730.00
Cemetery								
Operating Cost								
Expenses	20				\$	11,556.00		
Revenues	OO1	Cemetery Fees	\$	2,000.00				
		Total Non-property Tax Revenue	\$	2,000.00	\$	9,556.00		
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	\$	7,000.00	\$	16,556.00	\$ 9,556.00	\$ 9,556.00

**Analysis of Budget Committee Recommendations
2008-2009 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			\$ 500.00		
Revenues	None		\$ -			
		Total Non-property Tax Revenue	\$ -		\$ 500.00	
Capital Cost Expenses	None			\$ -	\$ -	
				Planning Board/Board of Appeals Totals	\$ 500.00	\$ 500.00
<u>Budget / Economic Development Committees</u>						
Operating Cost Expenses	24			\$ 500.00		
Revenues	None		\$ -			
		Total Non-property Tax Revenue	\$ -		\$ 500.00	
Capital Cost Expenses	None			\$ -	\$ -	
				Committee Totals	\$ 500.00	\$ 500.00
<u>Elections</u>						
Operating Cost Expenses				\$ 10,611.00		
Revenues	None		\$ -			
		Total Non-property Tax Revenue	\$ -		\$ 10,611.00	
Capital Cost Expenses	None			\$ -	\$ -	
				Election Totals	\$ 10,611.00	\$ 10,611.00

**Analysis of Budget Committee Recommendations
2008-2009 Budget**

<u>Non profit Organiz.</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>
<u>Operating Cost</u>						
Expenses	12			\$ 20,546.00		
Revenues	None		\$ -			
		Total Non-property Tax Revenue	\$ -		\$ 20,546.00	
<u>Capital Cost</u>						
Expenses	None			\$ -	\$ -	
		Non Profit Organizations/Unclassified Totals		\$ 20,546.00	\$ 20,546.00	\$ 20,546.00
<u>Internal Government</u>	<u>Account Number</u>					
<u>Operating Cost</u>						
Expenses	22	County Tax (Estimated)		\$ 142,001.00		
	22**	SAD #49 (Estimated)		\$ 1,214,170.00		
		Total Internal Government		\$ 1,356,171.00		
		** This amount represents Clinton's assessment for SAD #49 and is estimated to be the same as 2006/2007				
Revenues	None		\$ -			
		Internal government Totals		\$ 1,356,171.00	\$ 1,356,171.00	\$ 1,356,171.00
		Sub Totals	\$ 1,181,650.00	\$ 3,616,124.00	\$ 2,434,474.00	\$ 2,434,474.00
<u>Other Revenues</u>						
	330	Tree Growth	\$ 11,000.00			
	331	Veteran Reimbrs.	\$ 1,200.00			
	334	Revenue Sharing	\$ 325,000.00			
	335	Homestead Exemptions	\$ 78,000.00			
		Surplus to General Fund	\$ 135,000.00			
		Total Other State Revenues	\$ 550,200.00			
		Grand Totals	\$ 1,731,850.00	\$ 3,616,124.00	\$ 1,884,274.00	\$ 1,884,274.00

**Analysis of Budget Committee Recommendations
2008-2009 Budget**

ALLOCATION OF APPROPRIATIONS					
	BC Recommended Appropriation	Per Cent	Non-Property Tax Revenues	Amount of Property Tax Required	Per Cent
Municipal Expenses	\$ 2,259,953.00	60.86%	\$ 1,731,850.00	\$ 528,103.00	26.65%
Estimated TIF Payment	\$ 47,000.00	1.27%	\$ -	\$ 47,000.00	2.37%
Proposed Overlay	\$ 50,000.00	1.35%	\$ -	\$ 50,000.00	2.52%
Estimated SAD #49	\$ 1,214,170.00	32.70%	\$ -	\$ 1,214,170.00	61.28%
Estimated County Tax	\$ 142,001.00	3.82%	\$ -	\$ 142,001.00	7.17%
Totals	\$ 3,713,124.00	100.00%	\$ 1,731,850.00	\$ 1,981,274.00	100.00%
SUMMARY OF MUNICIPAL APPROPRIATIONS					
Municipal Expenses					
	Capital Cost	\$	230,000.00		
	Operating Cost	\$	2,029,953.00		
	Estimated TIF Payment	\$	47,000.00		
	Proposed Overlay	\$	50,000.00		
	Total Expenses	\$	2,356,953.00		
Municipal Revenues					
Non Property Tax Revenues					
	Operating Revenues	\$	876,650.00		
	Undesignated Funds				
	For Operations	\$	135,000.00		
	For C. I. P.	\$	212,000.00		
	Library Trust Funds	\$	18,000.00		
	State Revenues	\$	490,200.00		
	Total Non-Property Tax Revenues	\$	1,731,850.00		

**Analysis of Budget Committee Recommendations
2008-2009 Budget**

	Capital Revenues		
	Undesignated Funds	\$	212,000.00
	Reserve Funds	\$	-
	Trust Funds	\$	18,000.00
	Bonds	\$	-
		\$	230,000.00
	Total Capital Revenues	\$	230,000.00
	Total Non-Property Tax Revenues	\$	1,961,850.00
	Required Municipal Portion of Tax Commitment	\$	395,103.00
	LD1 Core Expense Calculation		
	Total Appropriations**	\$	3,616,124.00
	Minus Non Core Items		
	Estimated School Commitment	\$	1,214,170.00
	Estimated County Tax	\$	142,001.00
	Estimated TIF Payment	\$	-
	Estimated Overlay	\$	-
	Non Property Tax Revenues	\$	1,731,850.00
	Total Deductions	\$	3,088,021.00
	Required Core Municipal Commitment	\$	528,103.00
	Estimated LD1 Compliant Core Municipal Commitment	\$	362,000.00
	Shortfall/Overage	\$	166,103.00
	*** Does not include appropriations for TIF or OVERLAY.		
	MILL RATE CALCULATION		
	Required Tax Commitment for 2008-2009	\$	1,981,274.00
	Estimated Assessed Value for 2008-2009	\$	131,000,000.00
	Estimated Mill Rate		0.015124229
	CALL		15.13 Mills