

TOWN OF GRAY

FY 2019 PROPOSED BUDGET
PRESENTATION BY
DEBORAH CABANA, TOWN MANAGER

BUDGET SUMMARY

- * Expense Budget is \$621,953 less than last year's budget
- * Revenue Budget is \$782,616 less than last year's budget
- * Net Increase is \$75,943
- * Net 1.88% Increase

TOWN OF GRAY
TOWN MANAGER PROPOSED BUDGET SUMMARY
FY 2019 (JULY 1, 2018 - JUNE 30, 2019)

3/27/18

Department	FY 2018			FY 2019		
	Original	Wage Adjustment Allocation	FINAL	Proposed	Increase/ (Decrease) vs Original FY 2018	
Administration	\$536,249.00	(\$32,823.00)	\$503,426.00	\$588,646.00	\$52,397.00	9.77%
Community Development	\$200,014.00	\$5,963.00	\$205,977.00	\$211,227.00	\$11,213.00	5.61%
Assessing	\$150,302.00	(\$27,562.00)	\$122,740.00	\$107,847.00	(\$42,455.00)	-28.25%
Code Enforcement	\$144,703.00	\$2,785.00	\$147,488.00	\$157,194.00	\$12,491.00	8.63%
General Assistance	\$25,949.00	\$56.00	\$26,005.00	\$20,955.00	(\$4,994.00)	-19.25%
Communication & Information	\$126,694.00	\$23,131.00	\$149,825.00	\$154,095.00	\$27,401.00	21.63%
Elections	\$10,257.00	\$0.00	\$10,257.00	\$11,996.00	\$1,739.00	16.95%
General Insurance	\$838,187.00	\$0.00	\$838,187.00	\$887,454.00	\$49,267.00	5.88%
Library	\$293,393.00	\$4,315.00	\$297,708.00	\$298,348.00	\$4,955.00	1.69%
Parks & Recreation	\$54,415.00	\$0.00	\$54,415.00	\$26,856.00	(\$27,559.00)	-50.65%
Public Safety	\$977,985.00	\$6,474.00	\$984,459.00	\$998,734.00	\$20,749.00	2.12%
Utilities	\$172,754.00	\$0.00	\$172,754.00	\$173,184.00	\$430.00	0.25%
Winter Roads	\$449,246.00	\$3,622.00	\$452,868.00	\$465,836.00	\$16,590.00	3.69%
Summer Roads	\$367,959.00	\$4,158.00	\$372,117.00	\$382,308.00	\$14,349.00	3.90%
Additional Roadwork	\$125,530.00	\$0.00	\$125,530.00	\$131,814.00	\$6,284.00	5.01%
Garage	\$259,785.00	\$2,444.00	\$262,229.00	\$274,608.00	\$14,823.00	5.71%
Recycling	\$613,758.00	\$4,422.00	\$618,180.00	\$676,565.00	\$62,807.00	10.23%
Buildings & Grounds	\$261,856.00	\$3,015.00	\$264,871.00	\$294,805.00	\$32,949.00	12.58%
Council, Boards, Committees	\$41,410.00	\$0.00	\$41,410.00	\$44,720.00	\$3,310.00	7.99%
Zoning Board of Appeals	\$3,600.00	\$0.00	\$3,600.00	\$3,700.00	\$100.00	2.78%
Planning Board	\$5,525.00	\$0.00	\$5,525.00	\$4,625.00	(\$900.00)	-16.29%
Economic Development	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Law Enforcement	\$117,981.00	\$0.00	\$117,981.00	\$139,960.00	\$21,979.00	18.63%
Community Services	\$30,050.00	\$0.00	\$30,050.00	\$27,800.00	(\$2,250.00)	-7.49%
TOTAL GENERAL FUND EXPENSES	\$5,808,602.00	\$0.00	\$5,808,602.00	\$6,084,277.00	\$275,675.00	4.75%
TOTAL GENERAL FUND REVENUE	\$3,027,996.00		\$3,027,996.00	\$3,112,716.00	\$84,720.00	2.80%
TOTAL NET GENERAL FUND BUDGET	\$2,780,606.00		\$2,780,606.00	\$2,971,561.00	\$190,955.00	6.87%
Capital Projects	\$2,047,628.00		\$2,047,628.00	\$1,150,000.00	(\$897,628.00)	-43.84%
TOTAL CAPITAL RESERVE FUND EXPENSES	\$2,047,628.00		\$2,047,628.00	\$1,150,000.00	(\$897,628.00)	-43.84%
TOTAL CAPITAL RESERVE FUND REVENUE	\$782,616.00		\$782,616.00	\$0.00	(\$782,616.00)	-100.00%
TOTAL NET CAPITAL RESERVE FUND BUDGET	\$1,265,012.00		\$1,265,012.00	\$1,150,000.00	(\$115,012.00)	-9.09%
TOTAL PROPOSED FY 2018 BUDGET	\$4,045,618.00		\$4,045,618.00	\$4,121,561.00	\$75,943.00	1.88%

TOWN OF GRAY
TOWN MANAGER PROPOSED-REVENUE BREAKDOWN
FY 2019 (JULY 1, 2018 - JUNE 30, 2019)

Proposed as of 3/27/18

ACCOUNT	DESCRIPTION	FY 2018 BUDGET	FY 2019 PROPOSED BUDGET	INCREASE/ (DECREASE)	PERCENT INCREASE/ (DECREASE)
01-100	Clerk Fees	\$9,000.00	\$8,500.00	(\$500.00)	-5.56%
01-101	Clerk Fees-Auto Registrations	\$24,500.00	\$24,750.00	\$250.00	1.02%
01-102	Clerk Fees-Boats/ATV/Snow	\$1,700.00	\$1,800.00	\$100.00	5.88%
01-103	Clerk Fees-Dog Licenses	\$1,100.00	\$1,100.00	\$0.00	0.00%
01-104	Clerk Fees-Hunting/Fishing	\$1,100.00	\$1,100.00	\$0.00	0.00%
01-105	Community Development-Miscellaneous	\$2,000.00	\$2,000.00	\$0.00	0.00%
01-120	Electric Permits	\$17,500.00	\$18,500.00	\$1,000.00	5.71%
01-130	Plumbing Permits	\$30,000.00	\$30,000.00	\$0.00	0.00%
01-140	Building Fees	\$140,000.00	\$147,000.00	\$7,000.00	5.00%
01-150	Dog Control	\$7,000.00	\$6,000.00	(\$1,000.00)	-14.29%
01-165	Public Communications	\$350.00	\$800.00	\$450.00	128.57%
02-010	Auto Excise Tax	\$1,625,000.00	\$1,700,000.00	\$75,000.00	4.62%
02-015	Boat Excise Tax	\$18,500.00	\$22,000.00	\$3,500.00	18.92%
02-041	Cable Franchise Fees	\$87,000.00	\$90,000.00	\$3,000.00	3.45%
02-200	Interest-General Fund	\$15,000.00	\$15,000.00	\$0.00	0.00%
02-201	Interest on Delinquent Taxes	\$55,000.00	\$50,000.00	(\$5,000.00)	-9.09%
02-850	Payment Rebates	\$6,000.00	\$6,000.00	\$0.00	0.00%
02-900	Miscellaneous Revenue	\$12,000.00	\$25,000.00	\$13,000.00	108.33%
03-066	Lost Book	\$1,000.00	\$1,500.00	\$500.00	50.00%
03-067	Library Fines	\$8,000.00	\$8,000.00	\$0.00	0.00%
04-055	Rescue Fees	\$260,000.00	\$243,750.00	(\$16,250.00)	-6.25%
05-039	Gravel Pits	\$1,700.00	\$2,000.00	\$300.00	17.65%
05-048	Driveway Opening	\$4,000.00	\$4,900.00	\$900.00	22.50%
05-066	Tree Removal	\$2,000.00	\$2,500.00	\$500.00	25.00%
05-078	Batteries	\$1,530.00	\$2,400.00	\$870.00	56.86%
05-079	Bulky Waste	\$6,000.00	\$6,000.00	\$0.00	0.00%
05-080	Landfill Stickers	\$16,000.00	\$16,000.00	\$0.00	0.00%
05-082	Commercial Haulers	\$800.00	\$1,000.00	\$200.00	25.00%
05-084	Tires	\$2,000.00	\$2,231.00	\$231.00	11.55%
05-085	Wood	\$4,500.00	\$5,000.00	\$500.00	11.11%
05-086	Light Iron	\$18,000.00	\$25,000.00	\$7,000.00	38.89%
05-087	Plastic	\$5,000.00	\$10,000.00	\$5,000.00	100.00%
05-088	Bottle Redemption	\$5,500.00	\$6,500.00	\$1,000.00	18.18%
05-089	Newspaper	\$12,250.00	\$12,250.00	\$0.00	0.00%
05-090	Cardboard	\$10,500.00	\$12,600.00	\$2,100.00	20.00%
05-091	Demolition Debris	\$9,000.00	\$11,000.00	\$2,000.00	22.22%
05-092	Universal Waste	\$1,200.00	\$1,200.00	\$0.00	0.00%
05-093	Shingles	\$6,500.00	\$6,000.00	(\$500.00)	-7.69%
05-094	Leaves & Grass	\$1,700.00	\$1,700.00	\$0.00	0.00%
05-095	Brush/Tree Parts	\$2,500.00	\$3,000.00	\$500.00	20.00%
05-097	Tin Cans	\$1,200.00	\$1,200.00	\$0.00	0.00%
06-049	Shoreland Application Fee	\$2,000.00	\$2,000.00	\$0.00	0.00%
06-053	Junkyard Fees	\$50.00	\$50.00	\$0.00	0.00%
06-370	Zoning Board Applications	\$2,000.00	\$2,000.00	\$0.00	0.00%
06-380	Planning Board Fees	\$20,000.00	\$17,500.00	(\$2,500.00)	-12.50%
NEW	End of Summer Fest	\$5,245.00	\$6,355.00	\$1,110.00	100.00%
11-005	DOT Local Roads	\$135,512.00	\$137,448.00	\$1,936.00	1.43%
11-008	GA Reimbursement	\$15,890.00	\$16,000.00	\$110.00	0.69%
11-060	State Revenue Sharing	\$362,232.00	\$362,232.00	\$0.00	0.00%
11-061	Snowmobiles	\$2,100.00	\$3,000.00	\$900.00	42.86%
11-062	Tree Growth	\$21,000.00	\$21,000.00	\$0.00	0.00%
11-063	Veterans Reimbursement	\$7,000.00	\$5,500.00	(\$1,500.00)	-21.43%
11-067	Animal Waste Facility	\$1,350.00	\$1,350.00	\$0.00	100.00%
11-070	Assessing Contract Services	\$17,987.00	\$0.00	(\$17,987.00)	-100.00%
TOTAL	Miscellaneous Revenue	\$3,025,996.00	\$3,109,716.00	\$83,720.00	2.77%

TRANSFERS FROM:

	Henry Pennell Municipal Complex Fund	\$2,000.00	\$3,000.00	\$1,000.00	100.00%
TOTAL	Revenue to General Fund from Transfer	\$2,000.00	\$3,000.00	\$1,000.00	100.00%

TOTAL PROPOSED GENERAL FUND REVENUE	\$3,027,996.00	\$3,112,716.00	\$84,720.00	2.80%
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TRANSFERS FROM:

	Unassigned Fund Balance	\$700,000.00		(\$700,000.00)	-100.00%
	South Gray TIF	\$3,000.00		(\$3,000.00)	-100.00%
	TOMCO	\$19,616.00		(\$19,616.00)	100.00%
	Recreation Enterprise	\$60,000.00		(\$60,000.00)	100.00%
	TOTAL PROPOSED CAPITAL RESERVE FUND REVENUE	\$782,616.00	\$0.00	-\$782,616.00	-100.00%

Municipal Operations Highlights

- * Computer & Cable TV equipment upgrades
- * Medical insurance rate increase plus cost for addition of full-time position for the Transfer Station
- * Public Safety increased expenses for personnel development, dues and memberships and per diem costs
- * Building & Maintenance associated cost increase
- * The grant for the School Resource Officer expired which increased for the pro-rated associated costs for the 14 weeks of service provided to the Town.
- * Personnel changes & expense
 - * Additional full-time position to Transfer Station
 - * Additional 5 hours per week for part-time position for code enforcement
 - * Salary adjustments to ensure that the Town of Gray is a competitive employer.

BUDGET FY 2017**BUDGET FY 2018****PROPOSED BUDGET FY 2019****ADMINISTRATION SERVICES****ADMINISTRATION SERVICES****ADMINISTRATION SERVICES**

Department	Total Warrant
Administration	\$505,305.00
Community Development	\$201,685.00
Assessing	\$141,548.00
Code Enforcement	\$104,789.00
General Assistance	\$33,184.00
Communications & Information	\$82,388.00
Elections	\$10,210.00
TOTAL ADMINISTRATION SERVICES	\$1,079,109.00

Department	Total Warrant
Administration	\$536,249.00
Community Development	\$200,014.00
Assessing	\$150,302.00
Code Enforcement	\$144,703.00
General Assistance	\$25,949.00
Communications & Information	\$126,694.00
Elections	\$10,257.00
TOTAL ADMINISTRATION SERVICES	\$1,194,168.00

Department	Total Warrant
Administration	\$588,646.00
Community Development	\$211,227.00
Assessing	\$107,847.00
Code Enforcement	\$157,194.00
General Assistance	\$20,955.00
Communications & Information	\$154,095.00
Elections	\$11,996.00
TOTAL ADMINISTRATION SERVICES	\$1,251,960.00

MUNICIPAL FINANCES**MUNICIPAL FINANCES****MUNICIPAL FINANCES**

Department	Total Warrant
Capital Projects	\$1,857,058.00
General Insurance	\$629,705.00
TOTAL MUNICIPAL FINANCES	\$2,486,763.00

Department	Total Warrant
Capital Projects	\$2,047,628.00
General Insurance	\$838,187.00
TOTAL MUNICIPAL FINANCES	\$2,885,815.00

Department	Total Warrant
Capital Projects	\$1,150,000.00
General Insurance	\$887,454.00
TOTAL MUNICIPAL FINANCES	\$2,037,454.00

LIBRARY/PARKS & RECREATION**LIBRARY/PARKS & RECREATION****LIBRARY/PARKS & RECREATION**

Department	Total Warrant
Library	\$284,866.00
Parks & Recreation	\$54,310.00
TOTAL LIBRARY/PARKS & RECREATION	\$339,176.00

Department	Total Warrant
Library	\$293,393.00
Parks & Recreation	\$54,415.00
TOTAL LIBRARY/PARKS & RECREATION	\$347,808.00

Department	Total Warrant
Library	\$298,348.00
Parks & Recreation	\$26,856.00
TOTAL LIBRARY/PARKS & RECREATION	\$325,204.00

PUBLIC SAFETY SERVICES**PUBLIC SAFETY SERVICES****PUBLIC SAFETY SERVICES**

Department	Total Warrant
Public Safety	\$758,180.00
Utilities	\$173,684.00
TOTAL PUBLIC SAFETY SERVICES	\$931,864.00

Department	Total Warrant
Public Safety	\$977,985.00
Utilities	\$172,754.00
TOTAL PUBLIC SAFETY SERVICES	\$1,150,739.00

Department	Total Warrant
Public Safety	\$998,734.00
Utilities	\$173,184.00
TOTAL PUBLIC SAFETY SERVICES	\$1,171,918.00

BUDGET FY 2017

BUDGET FY 2018

PROPOSED BUDGET FY 2019

PUBLIC WORKS SERVICES

PUBLIC WORKS SERVICES

PUBLIC WORKS SERVICES

Total
Warrant

Total
Warrant

Total
Warrant

Department

Department

Department

Winter Roads	\$449,058.00
Summer Roads	\$373,551.00
Additional Roadwork	\$119,225.00
Garage	\$274,606.00
Recycling	\$609,289.00
Buildings & Grounds	\$252,570.00

Winter Roads	\$449,246.00
Summer Roads	\$367,959.00
Additional Roadwork	\$125,530.00
Garage	\$259,785.00
Recycling	\$613,758.00
Buildings & Grounds	\$261,856.00

Winter Roads	\$465,836.00
Summer Roads	\$382,308.00
Additional Roadwork	\$131,814.00
Garage	\$274,608.00
Recycling	\$676,565.00
Buildings & Grounds	\$294,805.00

TOTAL PUBLIC WORKS SERVICES \$2,078,299.00

TOTAL PUBLIC WORKS SERVICES \$2,078,134.00

TOTAL PUBLIC WORKS SERVICES \$2,225,936.00

COUNCIL, BOARDS & COMMITTEES

COUNCIL, BOARDS & COMMITTEES

COUNCIL, BOARDS & COMMITTEES

Total
Warrant

Total
Warrant

Total
Warrant

Department

Department

Department

Council, Boards, Committees	\$31,065.00
Zoning Board of Appeals	\$1,600.00
Planning Board	\$5,150.00
Economic Development	\$1,000.00

Council, Boards, Committees	\$41,410.00
Zoning Board of Appeals	\$3,600.00
Planning Board	\$5,525.00
Economic Development	\$1,000.00

Council, Boards, Committees	\$44,720.00
Zoning Board of Appeals	\$3,700.00
Planning Board	\$4,625.00
Economic Development	\$1,000.00

TOTAL COUNCIL, BOARDS & COMMITTEES \$38,815.00

TOTAL COUNCIL, BOARDS & COMMITTEES \$51,535.00

TOTAL COUNCIL, BOARDS & COMMITTEES \$54,045.00

LAW ENFORCEMENT

LAW ENFORCEMENT

LAW ENFORCEMENT

Total
Warrant

Total
Warrant

Total
Warrant

Department

Department

Department

Law Enforcement	\$115,023.00
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Law Enforcement	\$117,981.00
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Law Enforcement	\$139,960.00
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TOTAL LAW ENFORCEMENT \$115,023.00

TOTAL LAW ENFORCEMENT \$117,981.00

TOTAL LAW ENFORCEMENT \$139,960.00

COMMUNITY SERVICES

COMMUNITY SERVICES

COMMUNITY SERVICES

Total
Warrant

Total
Warrant

Total
Warrant

Department

Department

Department

Community Services	\$29,718.00
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Community Services	\$30,050.00
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Community Services	\$27,800.00
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TOTAL COMMUNITY SERVICES \$29,718.00

TOTAL COMMUNITY SERVICES \$30,050.00

TOTAL COMMUNITY SERVICES \$27,800.00

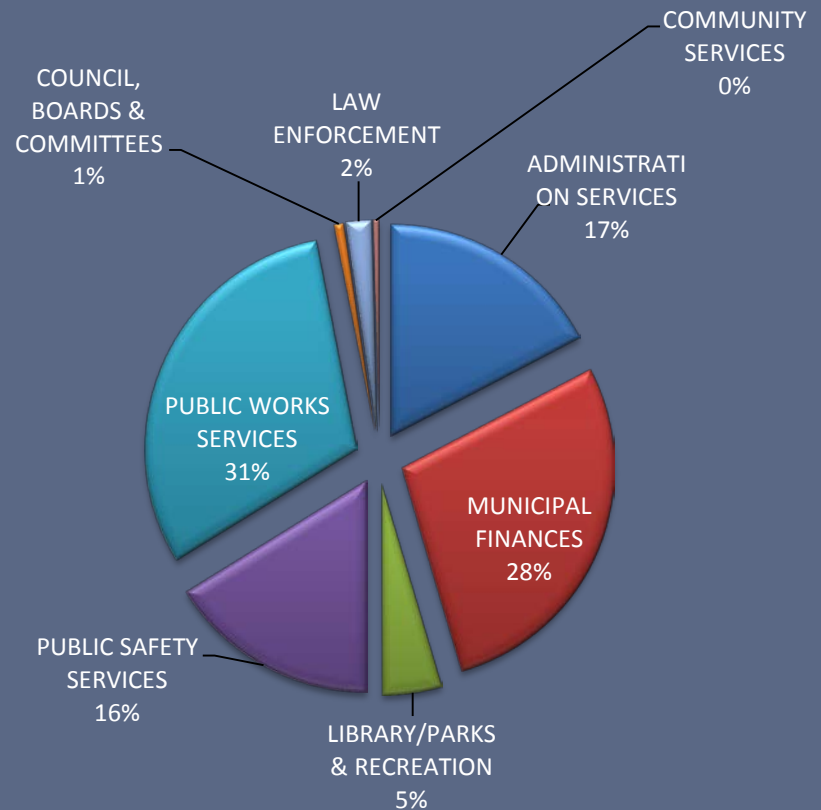
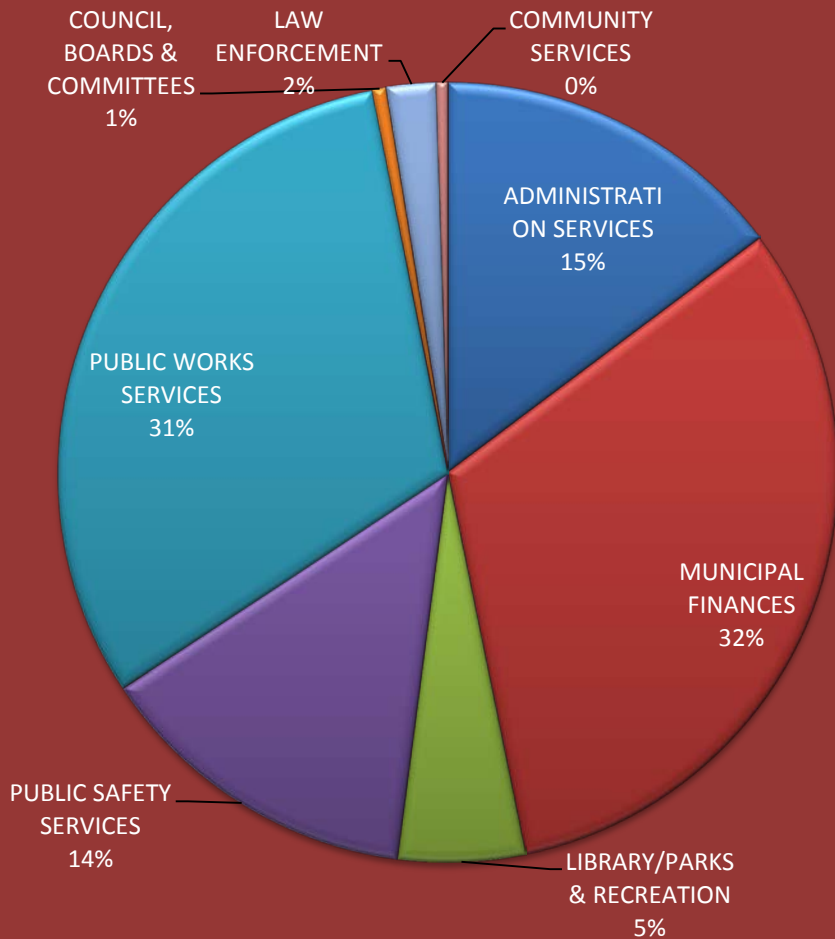
TOTAL ALL WARRANTS \$7,098,767.00

TOTAL ALL WARRANTS \$7,856,230.00

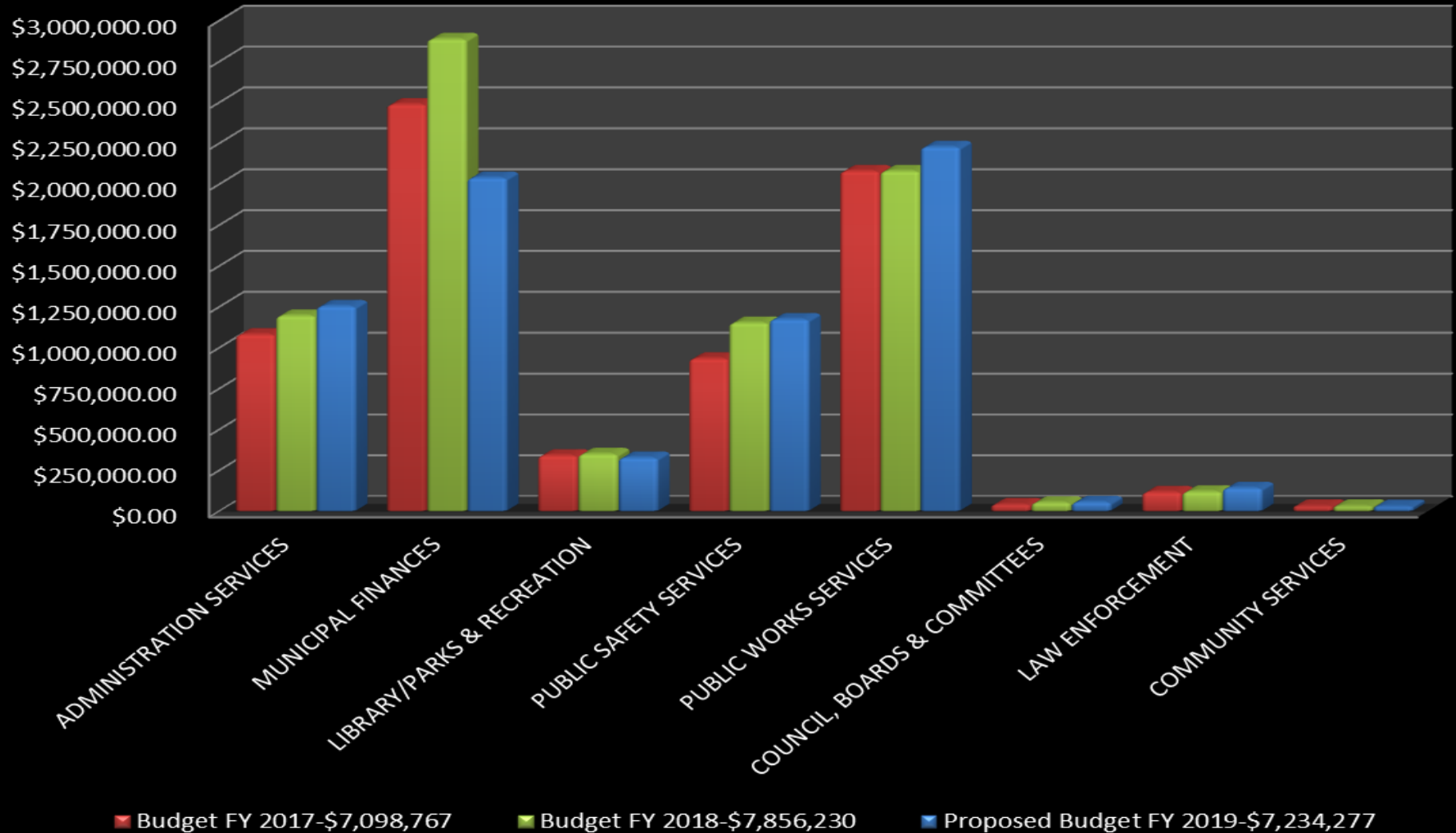
TOTAL ALL WARRANTS \$7,234,277.00

Expense Warrant Breakdown by Percentage

FY 2018 & FY 2019 Comparison

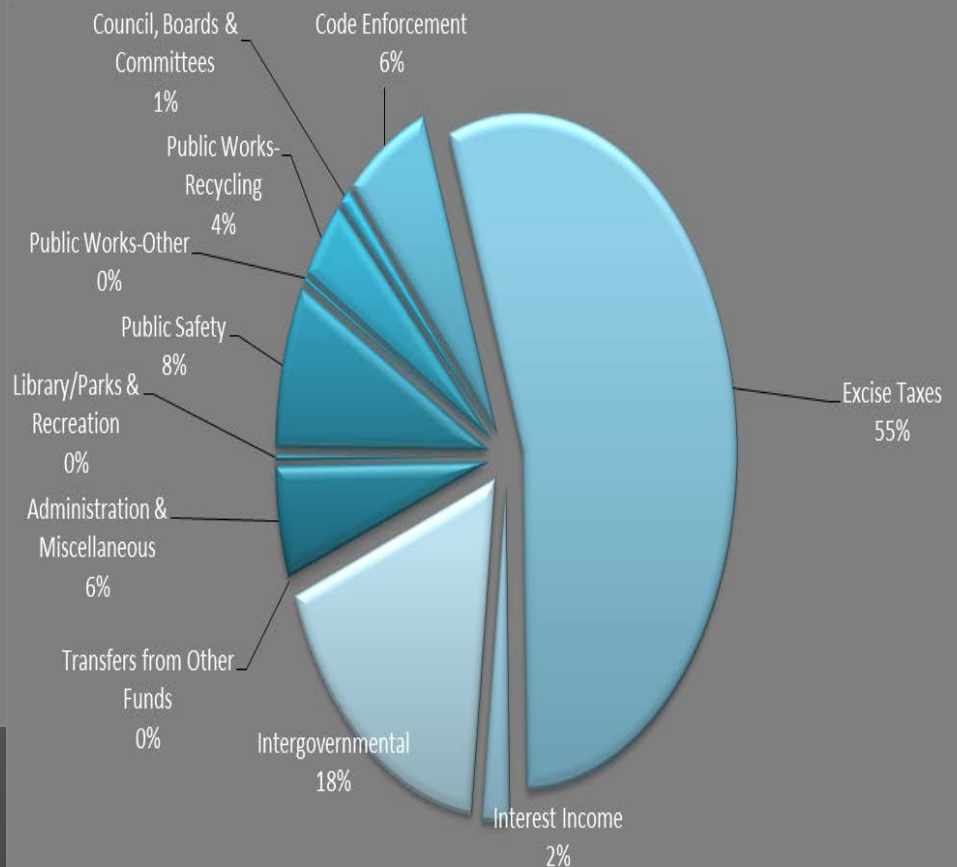
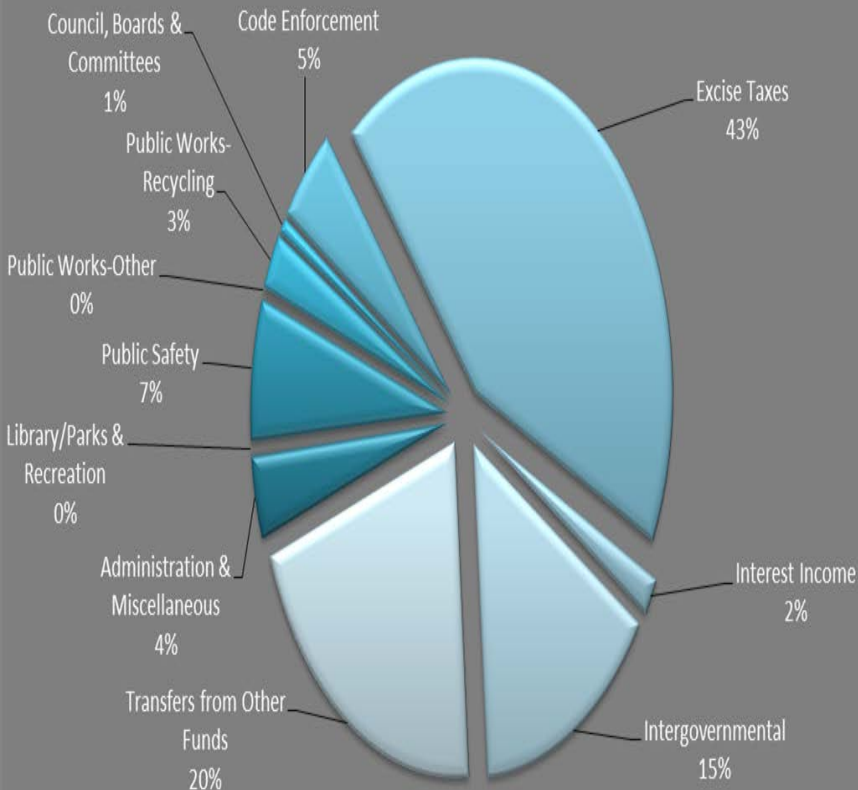


4-year Expense Budget Comparison

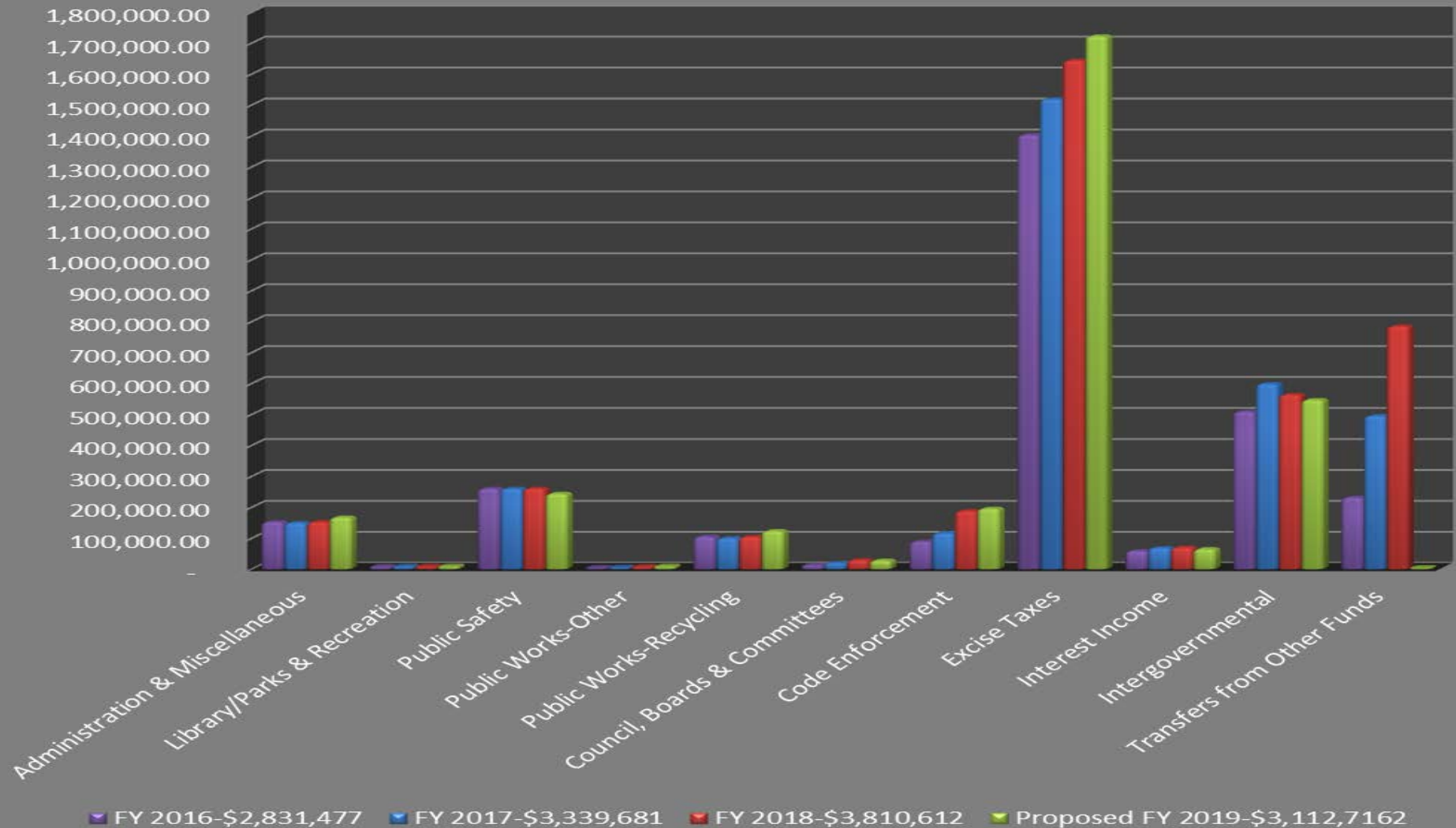


Revenue Breakdown by Percentage

FY 2018 & FY 2019 Comparison



4-year Revenue Budget Comparison



Capital Improvement Projects (CIP)

- * Public Safety Ladder Truck

- * A previous warrant article requested a transfer of \$500,000 from the Unassigned Fund Balance into a separate Capital Reserve Fund account to be used specifically for the Ladder Truck. This amount will be used to reduce the amount financed on the Ladder Truck purchase.
- * Current debt service items previously approved by voters total in excess of \$1,073,00 of repayment expense.
- * Early in the budget process it became clear that additional capital improvement items needed for this year and the next five additional years would need to be financed.
 - * The Council has decided to submit a bond request to voters so the Town can fund these items. This action also provided a long-term plan to save for future capital projects.

Capital Items for Proposed Bond

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Fire and Public Safety	-					
Cardiac Monitors	72,733.00					
Ladder Truck	829,205.00					
Rescue #1		172,045.00				
SCBA Upgrade		372,320.00				
Air Bag Lifts		10,000.00				
Generator Central Station		15,000.00				
Engine #42			622,200.00			
ATV			16,972.00			
Snow Mobile			4,992.00			
Boat			9,547.00			
Rescue #2				172,045.00		
Utility #6					61,200.00	
PW & Town Vehicles & Equipment						
Public Works Truck - 1 Ton Pickup	57,500.00					
Public Works Wheel Loader	240,000.00					
Public Works Portable Lifts	110,000.00					
Transfer Station 20 Yard Roll Off	5,200.00					
Public Works Sterling Dump Truck		215,000.00				
Transfer Station Vertical Baler		15,000.00				
Transfer Station 50 Yard Roll Off			5,200.00			
Transfer Station 50 Yard Roll Off			5,200.00			
Transfer Station 30 Yard Roll Off			5,200.00			
Transfer Station Attachment for Skid Steer			3,500.00			
Public Works Truck 11 - 1 Ton Pickup			45,000.00			
Public Works Wheeler Dump Truck			215,000.00			
Sheriff's Vehicle			47,000.00			
Sheriff's Vehicle SRO			13,558.00			
Transfer Station 40 Yard Roll Off				5,200.00		
Transfer Station 40 Yard Roll Off				5,200.00		
Public Works International Dump Truck				180,000.00		
Public Works International Dump Truck				180,000.00		
Public Works Compactor				6,000.00		
Public Works Radios				25,000.00		
Maintenance Truck 2					29,250.00	
Transfer Station - Bobcat Skid/steer					48,000.00	
Transfer Station - Waste Oil Furnace					12,000.00	
Transfer Station - Waste Oil Furnace					15,000.00	
Public Works - Wheeler				215,000.00		
Public Works - Wheeler				215,000.00		
Transfer Station - Waste Oil Furnace						18,000.00
Public Works Wheeler						180,000.00
Public Buildings						
Dry Mills Schoolhouse	35,000.00					
Public Safety - Village Station Furnace	15,000.00					
Public Safety - Second Floor Bathroom	20,000.00					
Pennell-Keyless Entry	7,500.00					
Public Works Overhead Doors	12,000.00					
Pennell Complex Paving	73,000.00					
Library Ramp Façade	12,000.00					
Central Station Paving	30,000.00					
Library Paving	17,000.00					
Public Safety Additional Living Quarters		50,000.00				
Newbegin Boiler Conversion		60,000.00				
Public Works Paving Lot		78,000.00				
TOTAL REQUESTS	1,536,138.00	987,365.00	993,369.00	1,003,445.00	165,450.00	198,000.00

LD1 Compliance

* STATE REQUIREMENTS

- * In 2004, the Maine legislature passed the municipal “expenditure cap” statute known as “LD1”. Under this statute, the annual percent increase in the municipal (non-school and non-county) property tax levy is subject to a maximum cap based on both a statistical income growth percentage established by the state, as well as a property growth limit calculated using the municipality’s valuation information provided by the Town’s Assessor. We estimate that this year’s budget is at least \$135,000 under the LD1 limit.

OUTSTANDING ISSUES & FINAL COMMENTS

- * MSAD 15 intends to make a formal budget presentation at the May 1, 2018 Town Council meeting.
- * In closing, I wish to thank the taxpayers of Gray for their input into this budget, the Town Council for their direction and understanding of the challenges, the Department Heads and all the staff who helped to prepare the budget. I would personally like to thank our newly hired Finance Director, Katy Jewell, who has worked tirelessly with me to complete this task. She is currently at her daughter's concert, otherwise, she would be here tonight. Lastly, I would be remiss if I did not recognize how much I appreciate the dedicated employees who provide exceptional customer service to the people of our community.