

Town of Kennebunkport



Proposed Municipal Budget

Fiscal Year 2018

July 1, 2017-June 30, 2018

Submitted February 24, 2017

Prepared by Laurie A. Smith, Town Manager

TOWN OF KENNEBUNKPORT

February 21, 2017

TO: Members of the Board of Selectmen and the Budget Board
FROM: Laurie Smith, Town Manager

INTRODUCTION TO THE FY 18 BUDGET

The FY 18 budget proposal meets the goals set by the Board of Selectmen at their annual budget goal session in December. The budget presented for your review supports the quality of life in Kennebunkport, balances the needs of the departments within a responsible fiscal framework, supports the Town's partner agencies, and continues the investment in buildings, roads and infrastructure.

The operating budget of \$7.1 million increased by \$403,145 or 6%. The Capital Outlay budget is up approximately \$1,750 or .12%. Nonproperty tax revenues are experiencing a 11.15% increase or \$273,815. As a result, the municipal portion of the tax rate, after accounting for nonproperty tax revenues, is projected to increase **1.84%**, resulting in a 5-cent increase to the municipal tax rate.

The majority of the increase (92%) in the operational budget is due to the categories outlined below:

Legal fees for Goose Rocks Beach	\$ 100,000
Communication Center contract w/York PD	\$ 45,000
Salary increases for staff	\$ 58,080
Benefits (i.e. health insurance increase)	\$ 114,067
Insurance increases in Worker's Compensation	\$ 23,070
Contingency funding for FEMA Map appeal	\$ 30,000
 Total:	 \$ 370,217

The capital project continues to be focused on our 10-year road and sidewalk construction plan. There is also a request for \$250,000 in reserve funds to invest in a new Parks and Recreation building to replace the 30-year-old mobile unit, which has been the Recreation Department home since 2002. The Pier reserve account request is for \$150,000 to complete testing and design for needed repairs at Cape Porpoise Pier. Other items in the capital budget include normal equipment replacement funds and two special projects under administration. The first request is \$18,000 for a codification project, and the second is \$23,000 for a workforce housing study.

The major reasons for the increase in our revenues are due to climbing excise tax revenue (\$50,000), planning permit fee growth of \$23,728, growing fees in

Goose Rocks Beach stickers and parking fines, an MDOT grant of \$50,925, homestead exemption increase of \$27,742, additional income from the sale of town property, and a one-time transfer from the Capital Reserve Fund Balance of \$150,000 to offset the construction of the new Parks and Recreation building. In FY 15, the Board of Selectmen adopted a fund balance policy that maintains an unassigned fund balance in the general fund at a minimum of two months of general fund expenditures (or 18%) measured on a GAAP (Generally Accepted Accounting Principles) basis. Any unassigned funds in excess of the 18% target balance will be transferred to capital reserve accounts for projects identified in the Capital Improvement Plan. The amount transferred at the end of FY 15 was \$686,893. I am recommending a transfer of \$150,000 to offset capital expenditures in FY 18. This will leave a balance of \$536,893 for future needs.

As in FY 17, I am recommending a reduction in the use of the undesignated fund balance to offset the tax rate. For several years, the Town has used \$300,000 each year to offset the tax commitment. Under the new policy, the unassigned fund balance is approximately \$2.8 million. A \$300,000 deduction each year represents almost 11%. The Town's budget has become more exact each year as a slow economy reduced revenues and required belt tightening on expenditures. In order to continue to count on a \$300,000 contribution, town staff must start saving \$300,000 on July 1, in order to be able to contribute to the succeeding year budget. A fund balance contribution towards the budget is deemed "normal" in most circumstances; however, I recommend that the Town reduce its reliance on the fund balance to a \$200,000 contribution or lower. My proposed budget continues to reduce the contribution by \$25,000, bringing us to a \$250,000 transfer.

On the operating side of the budget, there are several noteworthy items:

- The insurance account shows an increase of just over 16.72%. In January of 2017, the Town experienced a large increase in its worker's compensation modification rate. Although worker's compensation insurance is mostly tied to payroll and the rates for each job classification, the final premium is then multiplied by your modification rate. Last year, the Town had a .81 modification rate. This produced almost a 20% discount in our premiums. In 2017, our modification rate increased to 1.2, or almost a 40% increase from 2016 rates. The modification rate is based upon your last three years of claim experience. Unfortunately, we had some cases that resulted in lost time and medical expenses. Our safety committee is working on an accident investigation form for our departments and will be inspecting departments throughout the year. Our goal is to improve this rating over time; however, it will take another two years for some of the loss cases to be removed from our experience calculation.

- The legal budget has an additional \$100,000 request for the defense of the Goose Rocks Beach litigation. The additional funds would be needed to defend the Town in the case of an appeal on the title proceedings and to finish the work of the public prescriptive easement case.
- The Public Health department will see a decrease in funding as our Director retires in June of 2017. The additional funding requested in FY 17 for the transition in staff is not needed in FY 18.
- The Communications budget includes an additional \$45,000 for additional services from York Police Department in the handling of our 911 calls. Currently, York PD is the Public Safety Answering Point (PSAP) for our 911 calls. Our local communications center then dispatches the calls once they are transferred to us. In calendar year 2017, the State of Maine is implementing new software (from Priority Dispatch) for emergency medical dispatch (EMD), emergency fire dispatch (EFD) and in the near future, emergency police dispatch (EPD). In order to meet all new regulations, the Town would need to purchase the software, equipment, and training. The cost for these upgrades is approximately \$200,000. The other issue is that we only have one dispatcher on duty at a time. The new protocols require the dispatcher to stay on the line with the caller and give resources and support through a set of screen questions and responses. At the same time, the dispatcher needs to be on the radio with responding personnel and departments. Rather than invest in new upgrades as well as the addition of more personnel, we are proposing a contract with York PD. York will provide an enhanced level of service, handling the EMD, EFD, and eventually the EPD protocols. Kennebunkport communications will continue to dispatch to local personnel and coordinate the Police, Fire, Public Works, and KEMS services.
- The Capital Outlay budget has a slight increase in comparison to FY 17. Approximately 40% of the capital request is planned on road and sidewalk improvements. Other projects include:
 - \$41,000 is budgeted in Administration to complete two special projects.
 - One request is for \$23,000 to undertake a workforce housing study. In 2016 the Town was fortunate to hold a charrette with the Seacoast Workforce Housing Coalition to examine

the need for median income housing. The current median home price is about \$500,000. The current income level would allow a family to purchase a \$275,000 home. The trend towards seasonal rentals and residents is impacting the Town's ability to function on a year-round basis, attract a local workforce, and maintain a local school population. A study would gather data on the needs for housing in our community as well as define desired outcomes for future implementation, while maintaining the quality of life and culture of Kennebunkport.

- The second request of \$18,000 is for the codification of all town ordinances. A legal consultant reviews all ordinances ever adopted by the Town to ensure that we have an accurate representation of local laws on the books. These ordinances are then compared to state and federal law for compliance. Finally, in order to follow and enforce local ordinances, people must be able to efficiently access and reference them. Codification is the way municipalities make it easy for people to find and read the laws they are expected to follow. Codification is the process of organizing and recording all permanent ordinances adopted by the governing body into a code book in which the laws are arranged by subject matter.
- \$150,000 in reserve funds is requested for the Pier account. Currently, Cape Porpoise Pier is in need of repairs to the cribwork which may impact the bait building, deck, and pilings. The funds requested will allow us to undertake testing and design work to plan for the future upgrades in a thoughtful and cost efficient approach.
- Fire will be requesting \$30,000 to \$35,000 over the next two years for the replacement of our 1974 and 1980 brush trucks.
- Recreation's capital reserve account has increased to \$250,000 as well as a bond for \$450,000 in FY 18 to replace the 30-year-old Parks and Recreation modular unit and the old concession/storage building. The new facility will house a concession stand, public restrooms, substantial storage, recreation department offices, and programming space.
- The Debt Service account is seeing a slight decrease in FY 18 of \$1,976. This is inclusive of the new Police Department 10-year bond and two payments towards the new Parks and Recreation building bond. The \$2.0 million bond for sewer infrastructure upgrades, which was

authorized last year, will likely be split between the general fund and sewer rates, and repayment will begin in FY 2019. As the Town will be retiring the 2009 road bond in 2018, the impact of these new loan payments will still allow for a decrease in our debt service schedule as outlined in our debt service schedule as shown below:

Debt Service Schedule General Fund			Total Debt Service
	Principal	Interest	
2017	230,865.68	24,951.36	255,817.04
2018	234,958.51	18,880.51	253,839.02
2019	168,331.09	37,349.69	205,680.79
2020	170,294.38	34,304.66	204,599.04
2021	172,291.02	31,180.80	203,471.83
2022	174,211.07	28,263.23	202,474.30
2023	175,964.13	25,442.18	201,406.31
2024	177,722.29	22,578.91	200,301.20
2025	145,077.68	18,818.24	163,895.92
2026	146,627.47	16,255.82	162,883.29
2027	148,196.69	13,673.55	161,870.24
2028	97,104.00	10,922.37	108,026.37
2029	60,200.40	9,623.23	69,823.63

The current commitment worksheet for FY 18 includes an estimated increase of 3% for the County, and a 3% increase for the education operations budget. Both of these numbers are only ESTIMATES at this time. I will update the Boards with more current information as the budget process proceeds.

Beyond the RSU's operational budget, the Town will see another increase in the educational debt requirements for the new construction bond. In FY 18 the payment will be \$1,603,763. In FY 19 the payment will increase to \$1,917,576, which will be the highest payment. Please see the attached bond schedule for more detailed information.

Due to changes at the State level, the Town will also receive a credit from the Maine State Retirement System from previous contributions made prior to the RSU formation. Kennebunkport's portion of the credit will be \$458,236. The Board of Selectmen has decided to use the credit over a three-year period to help soften some of the increases experienced by the new debt service. Using \$152,745 in FY 18 (year 2 of 3) will result in a \$.08 decrease on the education tax rate impact.

I look forward to working with each of you in the weeks ahead.

RSU21 KHS/KCS/MLD construction bonds
GO2015 & GO2016 combined debt schedule

	Bond Premium			Municipal cost sharing			<u>Total</u>
	<u>Fiscal Total</u>	<u>Reduction</u>	<u>Net payment</u>	9.41346% <u>Arundel</u>	49.22828% <u>Kennebunk</u>	41.35826% <u>Kennebunkport</u>	
FY16	775,781	(275,655)	500,126	47,217	245,812	207,096	500,125
FY17	4,267,375	(1,805,625)	2,461,750	231,736	1,211,877	1,018,137	2,461,750
FY18	4,772,625	(874,688)	3,897,937	366,931	1,918,887	1,612,119	3,897,937
FY19	4,636,500		4,636,500	436,455	2,282,469	1,917,576	4,636,500
FY20	4,503,000		4,503,000	423,888	2,216,749	1,862,362	4,503,000
FY21	4,369,500		4,369,500	411,321	2,151,030	1,807,149	4,369,500
FY22	4,236,000		4,236,000	398,754	2,085,310	1,751,936	4,236,000
FY23	4,102,500		4,102,500	386,187	2,019,590	1,696,723	4,102,500
FY24	3,971,625		3,971,625	373,867	1,955,163	1,642,595	3,971,625
FY25	3,840,750		3,840,750	361,547	1,890,735	1,588,467	3,840,750
FY26	3,707,250		3,707,250	348,980	1,825,015	1,533,254	3,707,250
FY27	3,579,000		3,579,000	336,908	1,761,880	1,480,212	3,579,000
FY28	3,478,500		3,478,500	327,447	1,712,406	1,438,647	3,478,500
FY29	3,400,500		3,400,500	320,105	1,674,008	1,406,388	3,400,500
FY30	3,322,500		3,322,500	312,762	1,635,610	1,374,128	3,322,500
FY31	3,244,172		3,244,172	305,389	1,597,050	1,341,733	3,244,172
FY32	3,164,625		3,164,625	297,901	1,557,890	1,308,834	3,164,625
FY33	3,083,625		3,083,625	290,276	1,518,016	1,275,334	3,083,625
FY34	3,001,172		3,001,172	282,514	1,477,425	1,241,233	3,001,172
FY35	2,916,937		2,916,937	274,585	1,435,958	1,206,394	2,916,937
FY36	2,831,250		2,831,250	266,519	1,393,776	1,170,956	2,831,250
FY37	531,563		531,563	50,038	261,679	219,845	531,563
	<u>75,736,750</u>	<u>(2,955,968)</u>	<u>72,780,782</u>	<u>6,851,328</u>	<u>35,828,336</u>	<u>30,101,118</u>	<u>72,780,781</u>
			72,780,782				72,780,781

* FY16 and FY17 municipal cost sharing = actual (100% SEV + TIF)

* FY18-FY37 municipal cost sharing = projected using FY17 allocation

* does not include new Arundel TIF

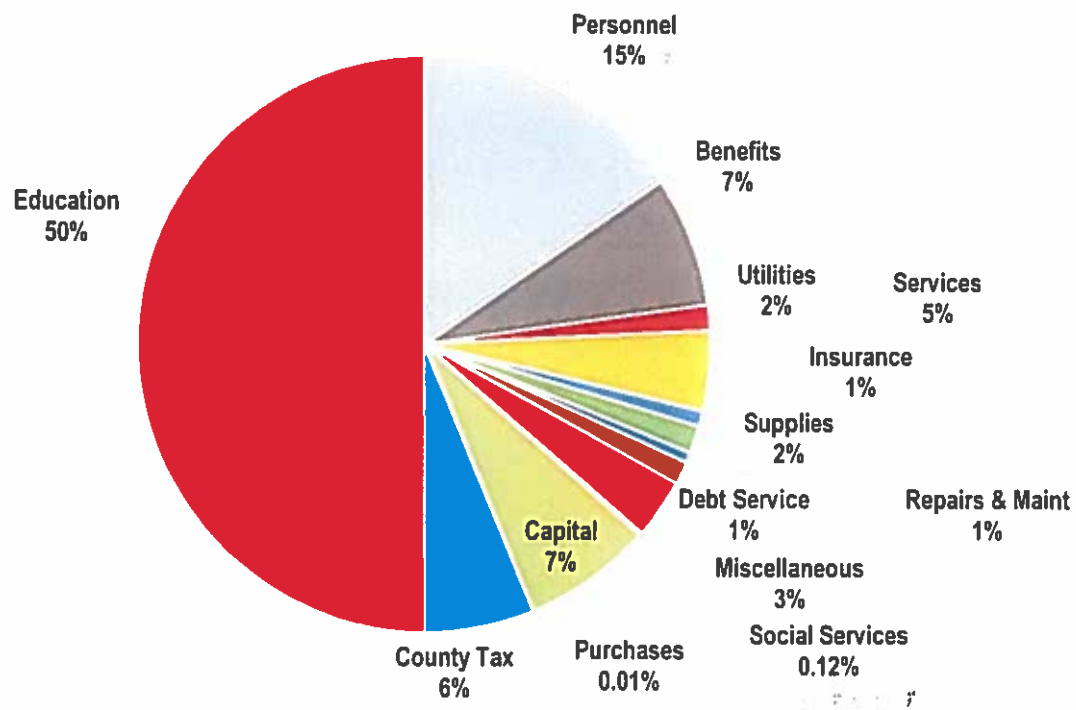
* does not include MePERS distribution (Kenn: \$731,679; K'Port: \$458,236)

* includes bond premium

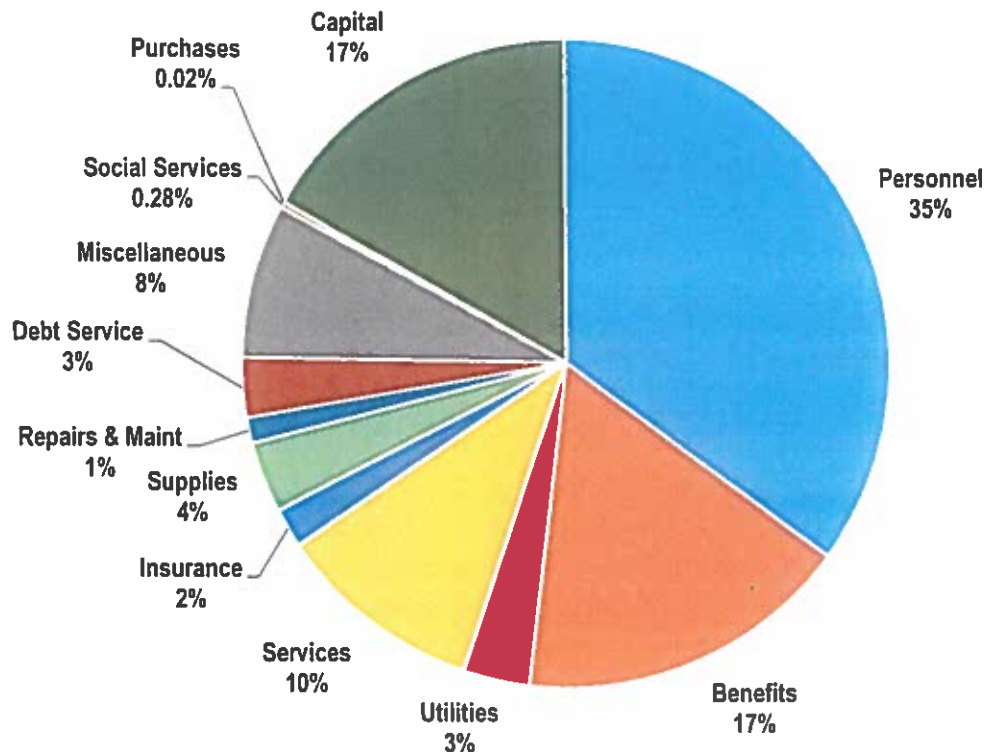
FY 18 Budget Analysis of Expenditures

Cost Category	FY 17 Budget	FY 18 Budget	\$ Incr/(Decr)	% Inc/(Decr)
Personnel	2,947,898	3,005,978	58,080	1.97%
Benefits	1,318,774	1,432,841	114,067	8.65%
Utilities	273,231	279,997	6,766	2.48%
Services	709,855	882,086	172,231	24.26%
Insurance	144,120	167,190	23,070	16.01%
Supplies	317,284	302,823	(14,461)	-4.56%
Repairs & Maint.	103,948	109,370	5,422	5.22%
Debt Service	255,818	253,842	(1,976)	-0.77%
Miscellaneous	617,660	658,506	40,846	6.61%
Social Services	24,800	23,900	(900)	-3.63%
Purchases	1,500	1,500	-	0.00%
Capital	1,426,600	1,428,350	1,750	0.12%
County Tax	1,163,270	1,198,168	34,898	3.00%
Education	9,055,448	9,758,270	702,822	7.76%
Expense Totals:	18,360,206	19,502,821	1,142,615	6.22%

FY 18 Budget



FY 18 Municipal Operations



Personnel: Salaries include any contractual increases for longevity or cost of living adjustment. Within the personnel contingency line there is an additional \$20,000 budgeted in order to fund the payment of accrued vacation and sick time to employees who retire. This amount is the same funding level as in FY 17, 16 and 15. We are fortunate to have employees with long service records; however, the Town needs to prepare for the costs of accrued time as the workforce gets closer to retirement. Contingency also includes \$10,000 for salary modifications that may be needed throughout the year to account for responsibility and market adjustments.

Benefits: The Town instituted substantive changes in its health insurance plan by shifting from a point of service plan, to a plan that includes a health reimbursement account and by increasing the employee's share of the premium cost. By establishing this new plan the Town has been able to greatly reduce the projected increases in benefits by stabilizing these costs. With that said, health insurance costs continue to increase across the nation as insurance companies no longer have a lifetime max or can eliminate candidates because of preexisting conditions. We have traditionally projected a 10% increase, but have projected a 15% increase in for January of 2018; however, we hope the increase will be less. Once again, this year, the trustees for the Maine State Retirement System voted to increase the required employee contribution for retirement plans. The employer cost share for will increase by .1% for administrative staff and by 1.5% for police officers.

Utilities: The slight increase is due to higher electrical costs and projected increases in gas and oil from FY 17. We currently are not locked into an oil contract and are projecting future gas and diesel prices.

Services: This cost center is showing an increase of \$172,231, which constitutes the largest increase in the municipal operations. The largest two increases in services are \$100,000 in Legal and a \$45,000 increase in Communications.

The Legal increase is due to the Goose Rocks Beach litigation. No funds were requested in FY 17, as the Town was awaiting a court date on the title pleadings. The trial dates on the title took place at the end of November, 2016. The requested funds in FY 18 would prepare the Town for a defense in appeals court and for the public prescriptive easement case if necessary.

The increase in the Communication's maintenance account will allow for an expanded service contract from York Police Department. Currently, York PD is the Public Safety Answering Point (PSAP) for our 911 calls. Our local communications center then dispatches the calls once they are transferred to us. In calendar year 2017, the State of Maine is implementing new software (from Priority Dispatch) for emergency medical dispatch (EMD), emergency fire dispatch (EFD) and in the near future, emergency police dispatch (EPD). In order to meet all new regulations, the Town would need to purchase the software, equipment, and training. The cost for these upgrades is approximately \$200,000. The other issue is that we only have one dispatcher on duty at a time. The new protocols require the dispatcher to stay on the line with the caller and give resources and support through a set of screen questions and responses. At the same time, the dispatcher needs to be on the radio with responding personnel and departments. Rather than invest in new upgrades as well as the addition of more personnel, we are proposing a contract with York PD. York will provide an enhanced level of service, handling the EMD, EFD, and eventually the EPD protocols. Kennebunkport communications will continue to dispatch to local personnel and coordinate the Police, Fire, Public Works, and KEMS services.

Insurance: These line items are showing an increase of just over 16.01%. In January of 2017, the Town experienced a large increase in its worker's compensation modification rate. Although worker's compensation insurance is mostly tied to payroll and the rates for each job classification, the final premium is then multiplied by your modification rate. Last year, the Town had a .81 modification rate. This produced almost a 20% discount in our premiums. In 2017, our modification rate increased to 1.2, or almost a 40% increase from 2016 rates. The modification rate is based upon your last three years of claim experience. Unfortunately, we had some cases that resulted in lost time and medical expenses. Our safety committee is working on an accident investigation form for our departments and will be inspecting departments throughout the year. Our goal is to improve this rating over time; however, it will take another two years for some of the loss cases to be removed from our experience calculation.

Supplies/Equipment: The cost center is showing a decrease of 4.5% as we have decreased expenditures across most departments wherever possible to offset some other price increases.

Repairs & Maintenance: There is an increase of 5% in this category, as the Public Works department repair line was increased by \$5,000. Our new mechanic has done a tremendous job servicing machinery from all departments. The department has also extended the life of much of its equipment. A decrease in capital expenditures; however, requires an increase in the repair and maintenance line.

Debt Service: This line item is showing a slight decrease as interest charges decrease over time. Added to debt service in FY 18 is the first payments for the recreation building project which will be voted on as part of the budget process.

Miscellaneous: The line item shows an increase of slightly over \$40,000 in FY 18. The largest portion of the increase is a request in contingency for \$30,000 to contract for expert assistance with the new FEMA flood maps. The new flood maps will be released in 2017, and preliminary maps show large impacts to properties along the Kennebunk River and in Goose Rocks Beach. These changes could dramatically increase flood insurance rates for many property owners. Should the Town wish to take the lead in defense of these properties, we have estimated a budget of \$30,000 based upon our historical knowledge.

Other increases in Miscellaneous include a request by the Conservation Commission for \$3,000 in matching grant funds for a tri-town study of the Kennebunk River water quality. We are also seeing an increase in solid waste costs and the Graves Library is requesting a \$6,000 increase in their annual funding.

Social Services: These accounts show a slight decrease for the FY 18 budget.

Purchases: These accounts remain flat for the FY 18 budget.

Capital Outlay: There is a very slight increase of .12% budgeted for FY 18. The capital budget continues the road restoration work from past years and keeps us on track for our 10-year road plan. The other focus in the capital budget is to construct a new Parks and Recreation building replacing the modular unit which has been used for 30 years. The plan includes using \$250,000 in operational reserve funding and bonding \$450,000 to complete the project. The Pier reserve fund has \$150,000 in requested funds to start saving for the needed work at Cape Porpoise Pier in the near future. The fire apparatus reserve fund will also be maintained at the \$130,000 level, while we complete the reserve funding to replace the brush trucks. I have also included \$18,000 and \$23,000 for a Codification project and Workforce Housing study respectively. The codification project would review all ordinances ever adopted by the Town and update them to meet current legal codes and rid our local laws of any conflicts. The Workforce Housing project would enable us to partner with a consultant to gather the data and understanding necessary to create an implementation plan to ensure the continued livability in Kennebunkport by families and future year round residents.

FY 18 Analysis of Costs by Department

Additional detail is contained within each department's budget explanatory section.

Administration: Increase 3.91%. \$35,231.

- Salaries and related payroll items increase of \$13,216 are due to scheduled longevity/step increases.
- Retirement costs increase of \$2,468 through MSRS and ICMA have been adjusted to reflect actual employee participation costs and .1% increase in employer cost share due to Maine State retirement requirements
- RHSP adjusted yearly to reflect qualifying employee time towards the benefit.
- Health insurance increase of \$19,388 reflects the average annual increase along with employee transition and estimate of new employee health premium choice.
- Heating fuel increase of \$1,374 due to projected new heating oil prices.
- Expert/Professional Services increased by \$1,600 to reflect the cost of additional contracted IT services
- Data processing increase of \$1,000 due projected software licensing fees. This line also includes the purchase of new computers as part of our cyclical replacement plan.
- Operating supplies decrease of \$1,000 to reflect actual cost for bookkeeping supplies. We have migrated to direct deposit for employees and ACH transfer for vendors.
- Ballot machine has decreased by \$2,500 due to a non-presidential election year.
- Town meeting expense has decreased by \$3,000, due to election notifications included in newsletters mailed to all town residents.

Zoning Board of Appeals: Increase 66.67%, \$200.

- Budget lines have a \$200 increase to allow additional training for new members.

Conservation Commission: Increase 222.22%, \$3000.

- The commission is requesting funds to undertake a tri-town (Kennebunk, Kennebunkport, and Arundel) Kennebunk River water quality study. Each town would submit funds to match a state grant.

Growth Planning Committee: Decrease 33.33%, (\$1,000).

- Decrease due to anticipated needs in expert and professional assistance.

Legal Fees: Increase 149.25%, \$100,000.

- The Goose Rocks Beach litigation line item is being funded at \$100,000 this year to defend the Town in an appeal of the court case and to prepare for the public prescriptive easement case.

Insurance: Increase 16.72%, \$23,000.

- In January of 2017, the Town experienced a large increase in its worker's compensation modification rate. Although worker's compensation insurance is mostly tied to payroll and the rates for each job classification, the final premium is then multiplied by your modification rate. Last year the Town had a .81 modification rate. This produced almost a 20% discount in our premiums. In 2017, our modification rate increased to 1.2, or almost a 40% increase from 2016 rates. The modification rate is based upon your last three years of claim experience. Unfortunately, we had some cases that resulted in lost time and medical expenses. Our safety committee is working on an accident investigation form for our departments and will be inspecting departments throughout the year. Our goal is to improve this rating over time; however, it will take another two years for some of the loss cases to be removed from our experience calculation.

Community Development: No change.

- These line items have remained flat this year.

Planning and Development: Increase 3.23%, \$12,415.

- Salaries are up \$7,835 due to contractual increase in wages.
- MSRS and ICMA adjusted to reflect actual employee participation and .1% increase in employer cost share due to Maine State retirement requirements MSRS and ICMA are adjusted to reflect actual employee hours

- RHSP is adjusted yearly to reflect qualifying employee time.
- Health insurance is adjusted by \$2,907 to reflect employee participation and a projected 15% annual increase.
- Dues and fees are increased due to SMRP fees increase.
- Expert/Professional Services are decreased by \$2,046 due to reclassifying the FEMA flood mapping assistance to the Contingency account.
- GIS/Maps increase is due to higher hosting fees, \$800.
- Computers decrease of \$300 is due to fewer computer replacements.

Police: Increase 5.19%, \$74,446

- Salaries increased, \$27,701, due to contractual increases, scheduled steps and longevity.
- Summer Salaries decreased by \$5,000 due to reclassification of expenses.
- Overtime wages have increased by \$2,000 due to contractual increases.
- MSRS and ICMA adjusted to reflect actual employee participation and 1.5% increase in employer cost share due to Maine State retirement requirements. Account increase of \$16,172.
- RHSP is adjusted yearly to reflect qualifying employee time +\$1,190.
- Health insurance is adjusted to reflect employee changes and projected rate increase. Account has increased by \$27,457.
- Expert/Professional Services line has increased by \$6,000 to account for reclassification of bus monitoring from summer salaries.
- Gas has decreased by \$5,375 partially due to actual consumption, and partially due to the decrease in anticipated cost.

Communications: Increase 14.69%, \$65,460.

- Salaries increased, \$6,914 due to contractual scheduled steps and longevity.
- Overtime increase reflects mandatory shift coverage once a month for reserve dispatchers to remain current on operations +\$1,070.

- MSRS and ICMA are adjusted to reflect actual employee participation, and .1% increase in rates as required by Maine State retirement system. Increase of \$1,057.
- RHSP is adjusted yearly to reflect qualifying employee time,
- Health insurance is adjusted to reflect employee changes and projected rate increase +\$6,660.
- Maintenance contracts increased by \$48,100. The increase in Communications in the maintenance account would allow for an expanded service contract from York Police Department. Currently, York PD is the Public Safety Answering Point (PSAP) for our 911 calls. Our local communications center then dispatches the calls once they are transferred to us. In calendar year 2017, the State of Maine is implementing new software (from Priority Dispatch) for emergency medical dispatch (EMD), emergency fire dispatch (EFD) and in the near future, emergency police dispatch (EPD). In order to meet all new regulations, the Town would need to purchase the software, equipment, and training. The cost for these upgrades is approximately \$200,000. The other issue is that we only have one dispatcher on duty at a time. The new protocols require the dispatcher to stay on the line with the caller and give resources and support through a set of screen questions and responses. At the same time, the dispatcher needs to be on the radio with responding personnel and departments. Rather than invest in new upgrades as well as the addition of more personnel, we are proposing a contract with York PD. York will provide an enhanced level of service, handling the EMD, EFD, and eventually the EPD protocols. Kennebunkport Communications will continue to dispatch to local personnel and coordinate the Police, Fire, Public Works, and KEMS services.

Fire: Decrease 1.47%, \$5,585.

- Salary increase of \$356 for steps and longevity.
- Call Firefighters decrease of \$5,903 to reflect actual costs.
- ICMA to reflect actual employee usage +\$2,965.
- Health insurance is adjusted to reflect projected rate increase +\$2,666.
- Heating fuel increase to reflect actual usage and new furnace system at Wildwood. +\$3779.
- Internet increase due to an upgrade in bandwidth for broadcasting meetings. +\$1,260.

- Vehicles & Equipment increase due to projected needs as the fleet ages +\$1,172.
- Goose Rocks Fire/Cape Porpoise Fire increases based on scheduled CPI increase +\$504 and \$419.

KEMS: No change

- KEMS flat funding requested funding.

Emergency Management: Increase 100%, \$750.

- Requesting \$1,500 to begin a reserve account for future emergencies.

Animal Control Officer: Increase 2.39%, \$336.

- Salary line increased to reflect annual increase.
- Travel increase to reflect actual use.

Harbormaster: Increase 4.2%, \$831.

- River Harbormaster has seen an increase in the requested cost share from Kennebunkport. The account allows for an increase in the Harbormaster pay.

Solid Waste: Up 1.79%, \$8,262.

- Fees are based upon contractual agreements, experiencing an increase in curbside collections and recycling +\$4,053.
- Tri-Town recycling decrease of \$4,000. Kennebunkport no longer allowed to drop recyclables at the Kennebunk Transfer Station.
- Curbside collections increased by \$8,806 due to contractual increases.

Health: Decrease -15.25%, (\$28,662).

- Salaries and wages have decreased by \$20,061 due to the retirement of the current Director and the hiring of a new Public Health Nurse. FY 17 included additional hours for the Assistant Director as part of the succession transition plan.

- MSRS and ICMA are adjusted to reflect actual employee participation as well as a .1% increase in employer contribution as required by Maine State retirement. (\$2,239).
- Health costs will decrease with change in personnel. (\$4,185).
- Health insurance adjusted to reflect employee changes and projected rate increase.
- Office supplies increase for purchase of computer replacement.
- Building maintenance decrease of \$1,200 as FY 17 included repairs to building.
- Unacceptable waste increase due to higher volume +\$150.

Welfare: Increase 3.09%, \$100.

- Training and education increase for new staff.

Social Services: Decrease -9.68%, (\$2,400).

- Manager submitted recommendations of the Budget Board Social Services Subcommittee.
- Reclassification of the Senior Center to miscellaneous agencies (\$1,500).

Shellfish Conservation: Increase 1.83%, \$71

- Increase reflecting wages.

Public Restrooms: No Increase

Public Works/Highway: Increase 4.44%, \$35,766.

- Salaries increased to reflect scheduled steps/longevity increases. +\$10,842.
- MSRS and ICMA are adjusted to reflect actual employee participation and increase in employer cost share by .1%. + \$1,243.
- RHSP is adjusted yearly to reflect qualifying employee time.
- Health insurance adjusted to reflect employee changes and projected rate increase. +\$19,297.
- Operating Supplies increase due to reclassification of consumables from the equipment line +2,700.

- Equipment line decrease due to reclassification of consumables to operating supplies (\$3,000).
- Salt increase of \$2,000 for increased cost.
- Sand decrease of (\$4,000). Public Works will handle delivery, decreasing the cost of sand.
- Liquid road treatment has decreased by (\$2,000) as Public Works was able to purchase some in reserve due to the previous year's light winter.
- Diesel increase reflects actual projected usage and cost per gallon.
- Vehicles and Equipment increase of \$5,000 is due to changes in the preventative maintenance program which will allow us to extend the life of our fleet.

Mechanic: Increase 4.86%, \$4,544

- Salaries and wages have increased due to scheduled steps and performance increase +\$4,820.
- MSRS and ICMA are adjusted to reflect actual employee participation and increase in employer cost share by .1% +\$539.
- Health insurance is adjusted to reflect actual employee participation, decrease of \$2,100.
- Electricity cost increase based on price change by CMP.
- Heating oil increase due to projected price increase.

Utilities: Decrease -.95%, (\$1,680).

- Fire hydrants decrease reflects the actual number of hydrants owned by Kennebunkport. The Town had projected an increase in hydrants in FY 17 which did not materialize.

Conservation Shade Tree: Decrease 14.95%, (\$5,017).

- Increase in wages and associated costs for Shade Tree stipend.
- Planting increase of \$1,000 to reflect the work plan in FY 18.
- Tree treatment increase of \$2,000 due to anticipated one-time large tree removal.
- Cutting and pruning increase of \$2,000 to reflect the work plan for FY 18.

Cemetery: Increase 1.12%, \$160

- Slight increase in salaries.

Recreation: Increase 5.07%, \$18,142.

- Salary and wages increase of \$4,587 for steps and longevity.
- Summer salaries have increased by \$3,060. Increase is reflecting changes in minimum wage which increased part-time and temporary staff wages.
- After School salaries have increased by \$962. Increase is reflecting changes in minimum wage which increased part-time and temporary staff wages.
- Program Events salaries have increases by \$1,000. Increase is due to change in program offerings.
- FICA increase is reflective of wage increase +\$744.
- MSRS and ICMA are adjusted to reflect actual employee participation and .1% increase in employer cost share +\$706.
- RHSP is adjusted yearly to reflect qualifying employee time.
- Health insurance is adjusted to reflect employee changes and projected rate increase +\$6,648.
- Heating Fuel increase due to projected costs per gallon.
- Expert/Professional Services increase of \$3,000 due to the reclassification of the turf maintenance contract from operating supplies.
- Operating supplies decreased by \$3,000 as turf maintenance contract was reclassified to Expert/Professional Services line.
- Gas decrease of \$500 to reflect projected needs and cost
- Diesel increase of \$88 to reflect projected needs and cost.
- Program events decreased due to projected programs and actual costs.

Graves Library: 5%, \$6,000.

- Increase in requested funding level.

Cape Porpoise Library: No change.

Parsons Way: 5.71%, \$200.

- Increase due to projected additional fees for the plant spraying service.

Goose Rocks Beach: Increase 33.33%, \$10,000

- Remaining balance at year-end is placed in a reserve fund and the difference replenished each fiscal year. The Town is required to maintain \$130,000 for available funding. In FY 17 we added two signers to the Beach Use Agreement requiring us to add \$4,000 to the Reserve account. This amount reflects anticipated balance at the end of FY17.

Contingency: Increase 46.15%, \$30,000.

- Salaries and wages are flat funded. I am requesting funds for salary modifications necessitated by responsibility shifts and market adjustments.
- This account funds liabilities for retiring employees. Any balance will go to a reserve fund.
- Although heating prices have been more constant, a small reserve will allow us some flexibility in meeting department needs due to unexpected weather, and gas and diesel increases.
- Miscellaneous account is increased by \$30,000 to cover the potential cost of appealing FEMA flood maps. The account is normally funded at \$30,000 to cover the cost of town-wide unanticipated expenses.

Miscellaneous Agencies: Decrease -8.54%, (\$653).

- Memorial Day decrease of \$1,600 as the parade was cancelled last May due to weather. The Legion held the funds for use in 2018.
- Dock Square Monument decrease in requested funds -\$553.
- Senior Center Lower Village increase in requested funds of \$1,500 due to the reclassification of this program from social service agencies.

Debt Service: Decrease -.77%, (\$1,976).

- The Debt Service account is seeing a slight decrease in FY 18. This is inclusive of the new Police Department 10-year bond and two payments towards the new Parks and Recreation building bond. The \$2.0 million bond for sewer infrastructure upgrades, which was authorized last year, will likely be split between the general fund and sewer rates, and repayment will begin in FY 2019. As the Town will be retiring the 2009 road bond in 2018, the impact of these new loan payments will still allow for a decrease in our debt service schedule.

Capital Costs Analysis

The Town Manager's budget submittal includes a multi-year capital improvement program covering from FY18 to FY22. The greatest need looking forward is in road improvements, Public Works Department vehicle replacement, Fire Department apparatus replacement, and building improvements across several departments. The Capital account has increased by \$1,750 or .12%.

Below is the analysis of FY18 capital budget requests by department.

Administration: \$53,000

- Historic Preservation: \$5,000 allocation for ongoing preservation of historical documents at town hall.
- Building Improvements: \$12,000 allocation for window and door replacements at town hall.
- Special Projects: \$41,00 request.
 - \$18,000 is budgeted for the codification project. A legal consultant reviews all ordinances ever adopted by the Town to ensure that we have an accurate representation of local laws on the books. These ordinances are then compared to state and federal law for compliance. Finally, in order to follow and enforce local ordinances, people must be able to efficiently access and reference them. Codification is the way municipalities make it easy for people to find and read the laws they are expected to follow. Codification is the process of organizing and recording all permanent ordinances adopted by the governing body into a code book in which the laws are arranged by subject matter.
 - \$23,000 is budgeted for a workforce housing study. In 2016 the Town was fortunate to hold a charrette with the Seacoast Workforce Housing Coalition to examine the need for median income housing. The current median home price is about \$500,000. The current income level would allow a family to purchase a \$275,000 home. The trend towards seasonal rentals and residents is impacting the Town's ability to function on a year-round basis, attract a local workforce and maintain a local school population. A study would gather data on the needs for housing in our community as well as define desired outcomes for future implementation, while maintaining the quality of life and culture of Kennebunkport.

Police: \$29,500.

- Vehicles request of \$29,500 to replace the 2011 Ford Crown Victoria with over 150,000 miles.

Fire: \$209,500.

- Equipment request of \$22,000 to purchase replacement SCBA bottles (\$12,000) and continue the final year of funding to rebuild of the Jaws of Life (\$10,000). The Fire Department has over 140 air bottles that must be replaced no later than 15 years from date of purchase. The Department has developed a replacement schedule through 2021 that will allow for a consistent budget allocation. The rebuild of the Jaws of Life will take place over a three-year period.
- Vehicles/Reserve request of \$30,000 over the next year will allow us to replace both brush trucks (1974 and 1980 vintage) with a skid mount tank and pump on a one-ton truck.
- Radio Reserve request of \$10,500 to replace portable radios, spare batteries, and microphones as needed.
- Fire Apparatus Reserve request of \$130,000 to replace Ladder 4 or Engine 33. The Department has completed a long-term replacement schedule for all fire apparatus through 2034. This plan projects the use of funding from the Kittredge and Seavey trust funds as well as town appropriations.
- Firefighter PPE request of \$17,000 to purchase replacement personnel protective equipment on a rotation basis for firefighters. The Department must perform annual testing of 100 personnel who may wear airtight masks in performance of duties. In addition, the Department replaces at least 9 sets of turnout gear as either replacements to existing responders or first sets for new responders. This allocation of \$17,000 allows the Department to acquire the equipment needed to perform this test in house.

Highway: \$140,000.

- Vehicles request of \$140,000 to replace 2009 John Deere backhoe. The current backhoe will be sold and is anticipated to generate \$20,000 in funds to offset this cost. The sale funds are budgeted in the revenue.

Road and Sidewalk Improvements: \$591,350. Requested funding is a \$126,250 decrease from FY 17. The request is offset though by \$160,925 in State revenue as the planned projects include state aid roads.

- Road Improvement request of \$505,300 to rehabilitate Josiah Curtis Lane, Mount Kineo Road, New Biddeford Road, Oak Street, West Street, Lock Street, Windemere Drive, Mills Road. Atlantic Avenue, Goose Rocks Road, Ocean Avenue, and Mills Road. See attached detail sheet for more information.
- Sidewalk Improvement request of \$86,050 for the continued sidewalk/pedestrian/bicycle improvements to Main Street, South Main Street, and Mills Road

Recreation and Park: \$250,000

- Recreation and Park Improvements reserve fund request of \$250,000 for construction of a Parks and Recreation building that will house a concession stand, public bathrooms, offices, storage, and program space. The entire cost is \$700,000. \$250,000 of it will come from the reserve fund and \$450,000 will come from a bond.

Piers: \$150,000.

- The Pier Reserve fund has \$150,000 in requested funds to start saving for the needed work at Cape Porpoise Pier in the near future.

Custom Budget Report

Expense				
	2017 Budget	2018 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 25-01 General government / Administration				
Personnel				
10-01 Salaries & wages	453,307.00	466,523.00	13,216.00	2.92%
10-02 Selectmen	13,513.00	13,918.00	405.00	3.00%
10-09 Town meeting	3,862.00	3,466.00	-396.00	-10.25%
10-10 Overtime	3,000.00	3,000.00	0.00	.00%
Personnel	473,682.00	486,907.00	13,225.00	2.79%
Benefits				
12-01 FICA	39,992.00	41,941.00	1,949.00	4.87%
12-02 MSRS	43,045.00	44,758.00	1,713.00	3.98%
12-03 ICMA	17,325.00	18,080.00	755.00	4.36%
12-04 RHSP	3,884.00	4,511.00	627.00	16.14%
12-05 Health	136,816.00	156,204.00	19,388.00	14.17%
12-06 Dues & Fees	7,500.00	7,500.00	0.00	.00%
12-07 Travel & Meetings	7,500.00	7,500.00	0.00	.00%
12-08 Training & Education	3,000.00	2,500.00	-500.00	-16.67%
12-10 Contingency	3,500.00	4,000.00	500.00	14.29%
Benefits	262,562.00	286,994.00	24,432.00	9.31%
Utilities				
15-01 Electricity	4,000.00	4,000.00	0.00	.00%
15-02 Telephone	4,560.00	4,560.00	0.00	.00%
15-03 Heating Fuel	4,226.00	5,600.00	1,374.00	32.51%
15-05 Water	260.00	260.00	0.00	.00%
15-06 Internet	2,040.00	2,040.00	0.00	.00%
Utilities	15,086.00	16,460.00	1,374.00	9.11%
Services				
20-01 Printing	8,000.00	8,000.00	0.00	.00%
20-04 Advertising	2,500.00	2,000.00	-500.00	-20.00%
20-06 Expert/professional	42,152.00	43,752.00	1,600.00	3.80%
20-07 Audit	14,000.00	14,500.00	500.00	3.57%
20-08 Data processing	13,500.00	14,600.00	1,100.00	8.15%
Services	80,152.00	82,852.00	2,700.00	3.37%
Supplies/Equipment				
30-01 Office supplies	11,000.00	11,000.00	0.00	.00%
30-02 Operating supplies	2,000.00	1,000.00	-1,000.00	-50.00%
30-04 Postage	15,000.00	15,000.00	0.00	.00%
30-05 Photocopier	6,000.00	6,000.00	0.00	.00%
30-06 Town Clerk	4,950.00	5,000.00	50.00	1.01%
30-26 Ballot machine	7,000.00	4,500.00	-2,500.00	-35.71%
Supplies/Equipment	45,950.00	42,500.00	-3,450.00	-7.51%
Repairs & Maintenance				
35-01 Buildings	18,050.00	18,000.00	-50.00	-.28%

Custom Budget Report

Expense

	2017 Budget	2018 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 25-01 General government / Administration CONT'D				
Repairs & Maintenance	18,050.00	18,000.00	-50.00	-.28%
Miscellaneous				
50-02 Town meeting expenses	5,000.00	2,000.00	-3,000.00	-60.00%
Miscellaneous	5,000.00	2,000.00	-3,000.00	-60.00%
Administration	900,482.00	935,713.00	35,231.00	3.91%
Dept/Div: 25-05 General government / Zoning Board of Appeals				
Benefits				
12-08 Training & Education	0.00	200.00	200.00	100.00%
Benefits	0.00	200.00	200.00	100.00%
Services				
20-04 Advertising	300.00	300.00	0.00	.00%
Services	300.00	300.00	0.00	.00%
Supplies/Equipment				
Supplies/Equipment	0.00	0.00	0.00	.00%
Zoning Board of Appeals	300.00	500.00	200.00	66.67%
Dept/Div: 25-07 General government / Conservation Commission				
Supplies/Equipment				
30-01 Office supplies	1,350.00	1,350.00	0.00	.00%
Supplies/Equipment	1,350.00	1,350.00	0.00	.00%
Miscellaneous				
50-01 Miscellaneous	0.00	3,000.00	3,000.00	100.00%
Miscellaneous	0.00	3,000.00	3,000.00	100.00%
Conservation Commission	1,350.00	4,350.00	3,000.00	222.22%
Dept/Div: 25-08 General government / Growth Planning Committee				
Services				
20-06 Expert/professional	3,000.00	2,000.00	-1,000.00	-33.33%
Services	3,000.00	2,000.00	-1,000.00	-33.33%
Growth Planning Committee	3,000.00	2,000.00	-1,000.00	-33.33%
Dept/Div: 25-09 General government / Legal fees				
Services				
20-29 Ordinance Development	10,000.00	10,000.00	0.00	.00%
20-30 Ordinance Compliance	10,000.00	10,000.00	0.00	.00%
20-31 Enforcement & Appeals	30,000.00	30,000.00	0.00	.00%
20-32 Administration and General Ser	8,000.00	8,000.00	0.00	.00%
20-33 Personnel & Union	4,000.00	6,000.00	2,000.00	50.00%
20-34 Special Proj. & Contracts	5,000.00	3,000.00	-2,000.00	-40.00%

Custom Budget Report

Expense

	2017 Budget	2018 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 25-09 General government / Legal fees CONT'D				
20-38 Goose Rocks Beach	0.00	100,000.00	100,000.00	100.00%
Services	67,000.00	167,000.00	100,000.00	149.25%
Legal fees	67,000.00	167,000.00	100,000.00	149.25%
Dept/Div: 25-10 General government / Insurance				
Insurance				
25-02 Workers Comp	62,000.00	82,000.00	20,000.00	32.26%
25-03 Unemployment	7,000.00	7,000.00	0.00	.00%
25-04 Bond	1,600.00	1,600.00	0.00	.00%
25-05 Liability	40,000.00	42,000.00	2,000.00	5.00%
25-07 Fleet	22,000.00	23,000.00	1,000.00	4.55%
25-10 Public Officials	5,000.00	5,000.00	0.00	.00%
Insurance	137,600.00	160,600.00	23,000.00	16.72%
Insurance	137,600.00	160,600.00	23,000.00	16.72%
Dept/Div: 25-11 General government / Community Development				
Personnel				
10-01 Salaries & wages	6,000.00	6,000.00	0.00	.00%
Personnel	6,000.00	6,000.00	0.00	.00%
Benefits				
12-01 FICA	459.00	459.00	0.00	.00%
12-07 Travel & Meetings	100.00	100.00	0.00	.00%
Benefits	559.00	559.00	0.00	.00%
Utilities				
15-06 Internet	7,740.00	7,740.00	0.00	.00%
Utilities	7,740.00	7,740.00	0.00	.00%
Services				
20-02 Newsletter	3,500.00	3,500.00	0.00	.00%
20-05 Website	6,000.00	6,000.00	0.00	.00%
Services	9,500.00	9,500.00	0.00	.00%
Supplies/Equipment				
30-02 Operating supplies	2,000.00	2,000.00	0.00	.00%
Supplies/Equipment	2,000.00	2,000.00	0.00	.00%
Community Development	25,799.00	25,799.00	0.00	.00%
Dept/Div: 25-12 General government / Planning & Development				
combined accounts				
combined accounts	0.00	0.00	0.00	.00%
Personnel				
10-01 Salaries & wages	234,767.00	242,602.00	7,835.00	3.34%
10-10 Overtime	2,500.00	2,500.00	0.00	.00%
Personnel	237,267.00	245,102.00	7,835.00	3.30%

Custom Budget Report

Expense

	2017 Budget	2018 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 25-12 General government / Planning & Development CONT'D				
Benefits				
12-01 FICA	20,456.00	21,274.00	818.00	4.00%
12-02 MSRS	13,686.00	14,400.00	714.00	5.22%
12-03 ICMA	7,334.00	7,568.00	234.00	3.19%
12-04 RHSP	1,426.00	2,245.00	819.00	57.43%
12-05 Health	42,178.00	45,085.00	2,907.00	6.89%
12-06 Dues & Fees	4,222.00	4,386.00	164.00	3.88%
12-07 Travel & Meetings	1,200.00	1,500.00	300.00	25.00%
12-08 Training & Education	2,000.00	2,300.00	300.00	15.00%
Benefits	92,502.00	98,758.00	6,256.00	6.76%
Utilities				
15-02 Telephone	1,900.00	1,900.00	0.00	.00%
Utilities	1,900.00	1,900.00	0.00	.00%
Services				
20-04 Advertising	1,200.00	1,200.00	0.00	.00%
20-06 Expert/professional	21,296.00	19,250.00	-2,046.00	-9.61%
20-08 Data processing	10,760.00	10,760.00	0.00	.00%
20-09 GIS/Maps	12,600.00	13,400.00	800.00	6.35%
20-10 Abstracts	1,000.00	1,000.00	0.00	.00%
Services	46,856.00	45,610.00	-1,246.00	-2.66%
Supplies/Equipment				
30-01 Office supplies	2,000.00	2,000.00	0.00	.00%
30-04 Postage	700.00	700.00	0.00	.00%
30-08 Computers	1,500.00	1,200.00	-300.00	-20.00%
30-24 Gas	715.00	585.00	-130.00	-18.18%
Supplies/Equipment	4,915.00	4,485.00	-430.00	-8.75%
Repairs & Maintenance				
35-03 Vehicles & Equipment	800.00	800.00	0.00	.00%
Repairs & Maintenance	800.00	800.00	0.00	.00%
Planning & Development	384,240.00	396,655.00	12,415.00	3.23%
General government	1,519,771.00	1,692,617.00	172,846.00	11.37%
Dept/Div: 27-01 Public safety / Police dept				
Personnel				
10-01 Salaries & wages	824,613.00	852,314.00	27,701.00	3.36%
10-06 Summer Salaries	32,320.00	27,320.00	-5,000.00	-15.47%
10-10 Overtime	75,650.00	77,922.00	2,272.00	3.00%
Personnel	932,583.00	957,556.00	24,973.00	2.68%
Benefits				
12-01 FICA	72,561.00	74,949.00	2,388.00	3.29%

Custom Budget Report

Expense

	2017 Budget	2018 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 27-01 Public safety / Police dept CONT'D				
12-02 MSRS	115,875.00	132,047.00	16,172.00	13.96%
12-03 ICMA	22,020.00	22,761.00	741.00	3.37%
12-04 RHSP	4,033.00	5,223.00	1,190.00	29.51%
12-05 Health	194,671.00	222,128.00	27,457.00	14.10%
12-06 Dues & Fees	2,300.00	2,500.00	200.00	8.70%
12-07 Travel & Meetings	1,300.00	1,300.00	0.00	.00%
12-08 Training & Education	9,500.00	9,500.00	0.00	.00%
12-11 Vaccine	500.00	500.00	0.00	.00%
12-12 Uniforms	12,850.00	12,850.00	0.00	.00%
12-13 Physicals	200.00	200.00	0.00	.00%
Benefits	435,810.00	483,958.00	48,148.00	11.05%
Utilities				
15-02 Telephone	8,150.00	8,150.00	0.00	.00%
Utilities	8,150.00	8,150.00	0.00	.00%
Services				
20-01 Printing	1,000.00	1,000.00	0.00	.00%
20-04 Advertising	300.00	300.00	0.00	.00%
20-06 Expert/professional	1,950.00	7,950.00	6,000.00	307.69%
Services	3,250.00	9,250.00	6,000.00	184.62%
Supplies/Equipment				
30-01 Office supplies	3,000.00	3,000.00	0.00	.00%
30-02 Operating supplies	5,450.00	5,450.00	0.00	.00%
30-03 Equipment	6,000.00	6,000.00	0.00	.00%
30-04 Postage	1,500.00	1,700.00	200.00	13.33%
30-05 Photocopier	1,450.00	1,450.00	0.00	.00%
30-07 Ammunition targets	4,800.00	4,800.00	0.00	.00%
30-08 Computers	2,300.00	2,300.00	0.00	.00%
30-24 Gas	23,375.00	18,000.00	-5,375.00	-22.99%
Supplies/Equipment	47,875.00	42,700.00	-5,175.00	-10.81%
Repairs & Maintenance				
35-03 Vehicles & Equipment	6,000.00	6,500.00	500.00	8.33%
Repairs & Maintenance	6,000.00	6,500.00	500.00	8.33%
Police dept	1,433,668.00	1,508,114.00	74,446.00	5.19%
Dept/Div: 27-02 Public safety / Communications				
Personnel				
10-01 Salaries & wages	222,353.00	229,267.00	6,914.00	3.11%
10-10 Overtime	35,640.00	36,710.00	1,070.00	3.00%
Personnel	257,993.00	265,977.00	7,984.00	3.09%
Benefits				
12-01 FICA	20,920.00	21,636.00	716.00	3.42%

Custom Budget Report

Expense

	2017 Budget	2018 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 27-02 Public safety / Communications CONT'D				
12-02 MSRS	19,988.00	20,827.00	839.00	4.20%
12-03 ICMA	7,063.00	7,281.00	218.00	3.09%
12-04 RHSP	1,174.00	1,210.00	36.00	3.07%
12-05 Health	55,191.00	61,851.00	6,660.00	12.07%
12-08 Training & Education	1,000.00	1,000.00	0.00	.00%
12-12 Uniforms	800.00	800.00	0.00	.00%
Benefits	106,136.00	114,605.00	8,469.00	7.98%
Utilities				
15-01 Electricity	8,500.00	8,500.00	0.00	.00%
15-02 Telephone	6,000.00	6,000.00	0.00	.00%
15-03 Heating Fuel	3,000.00	2,557.00	-443.00	-14.77%
15-05 Water	500.00	500.00	0.00	.00%
15-06 Internet	1,500.00	2,500.00	1,000.00	66.67%
Utilities	19,500.00	20,057.00	557.00	2.86%
Services				
20-01 Printing	100.00	100.00	0.00	.00%
20-06 Expert/professional	2,600.00	2,600.00	0.00	.00%
20-08 Data processing	1,100.00	1,200.00	100.00	9.09%
20-21 Maintenance Contracts	40,228.00	88,328.00	48,100.00	119.57%
Services	44,028.00	92,228.00	48,200.00	109.48%
Supplies/Equipment				
30-01 Office supplies	1,000.00	1,000.00	0.00	.00%
30-02 Operating supplies	1,500.00	1,750.00	250.00	16.67%
30-08 Computers	2,000.00	2,000.00	0.00	.00%
Supplies/Equipment	4,500.00	4,750.00	250.00	5.56%
Repairs & Maintenance				
35-01 Buildings	9,500.00	9,500.00	0.00	.00%
35-06 Radio Maintenance	2,500.00	2,500.00	0.00	.00%
Repairs & Maintenance	12,000.00	12,000.00	0.00	.00%
Purchases				
60-03 Radio replacement	1,500.00	1,500.00	0.00	.00%
Purchases	1,500.00	1,500.00	0.00	.00%
Communications	445,657.00	511,117.00	65,460.00	14.69%
Dept/Div: 27-03 Public safety / Fire dept				
Personnel				
10-01 Salaries & wages	80,644.00	81,000.00	356.00	.44%
10-04 Fire Warden	695.00	716.00	21.00	3.02%
10-07 Call Firefighters	105,903.00	100,000.00	-5,903.00	-5.57%
Personnel	187,242.00	181,716.00	-5,526.00	-2.95%
Benefits				

Custom Budget Report

Expense

	2017 Budget	2018 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 27-03 Public safety / Fire dept CONT'D				
12-01 FICA	14,356.00	13,901.00	-455.00	-3.17%
12-03 ICMA	0.00	2,965.00	2,965.00	100.00%
12-04 RHSP	1,338.00	1,378.00	40.00	2.99%
12-05 Health	21,847.00	24,513.00	2,666.00	12.20%
12-06 Dues & Fees	1,165.00	1,165.00	0.00	.00%
12-07 Travel & Meetings	1,000.00	1,000.00	0.00	.00%
12-08 Training & Education	8,000.00	8,000.00	0.00	.00%
12-11 Vaccine	500.00	500.00	0.00	.00%
12-12 Uniforms	750.00	750.00	0.00	.00%
12-13 Physicals	3,000.00	3,000.00	0.00	.00%
12-15 Recognition	4,500.00	4,500.00	0.00	.00%
Benefits	56,456.00	61,672.00	5,216.00	9.24%
Utilities				
15-01 Electricity	6,000.00	6,000.00	0.00	.00%
15-02 Telephone	2,500.00	2,500.00	0.00	.00%
15-03 Heating Fuel	15,100.00	18,879.00	3,779.00	25.03%
15-05 Water	420.00	420.00	0.00	.00%
15-06 Internet	840.00	2,100.00	1,260.00	150.00%
Utilities	24,860.00	29,899.00	5,039.00	20.27%
Services				
20-04 Advertising	50.00	50.00	0.00	.00%
20-06 Expert/professional	1,500.00	2,018.00	518.00	34.53%
Services	1,550.00	2,068.00	518.00	33.42%
Insurance				
25-12 Supplemental insurance	6,520.00	6,590.00	70.00	1.07%
Insurance	6,520.00	6,590.00	70.00	1.07%
Supplies/Equipment				
30-01 Office supplies	1,750.00	1,750.00	0.00	.00%
30-03 Equipment	5,000.00	5,000.00	0.00	.00%
30-04 Postage	250.00	250.00	0.00	.00%
30-05 Photocopier	500.00	500.00	0.00	.00%
30-08 Computers	2,500.00	2,500.00	0.00	.00%
30-21 Hose Replacement	4,200.00	4,200.00	0.00	.00%
30-22 Dry hydrants	2,500.00	2,500.00	0.00	.00%
30-24 Gas	2,475.00	1,800.00	-675.00	-27.27%
30-25 Diesel	3,900.00	2,750.00	-1,150.00	-29.49%
30-38 Personal Protective Equipment	7,500.00	7,500.00	0.00	.00%
Supplies/Equipment	30,575.00	28,750.00	-1,825.00	-5.97%
Repairs & Maintenance				
35-01 Buildings	8,870.00	8,870.00	0.00	.00%
35-03 Vehicles & Equipment	21,728.00	22,900.00	1,172.00	5.39%

Custom Budget Report

Expense

	2017 Budget	2018 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 27-03 Public safety / Fire dept CONT'D				
Repairs & Maintenance	30,598.00	31,770.00	1,172.00	3.83%
Miscellaneous				
50-05 Goose Rocks Fire	22,901.00	23,405.00	504.00	2.20%
50-07 Cape Porpoise Fire	18,924.00	19,341.00	417.00	2.20%
Miscellaneous	41,825.00	42,746.00	921.00	2.20%
Fire dept	379,626.00	385,211.00	5,585.00	1.47%
Dept/Div: 27-04 Public safety / KEMS				
Miscellaneous				
50-28 KEMS	125,000.00	125,000.00	0.00	.00%
Miscellaneous	125,000.00	125,000.00	0.00	.00%
KEMS	125,000.00	125,000.00	0.00	.00%
Dept/Div: 27-05 Public safety / Emergency Management				
Supplies/Equipment				
30-02 Operating supplies	750.00	1,500.00	750.00	100.00%
Supplies/Equipment	750.00	1,500.00	750.00	100.00%
Emergency Management	750.00	1,500.00	750.00	100.00%
Dept/Div: 27-06 Public safety / Animal Control Officer				
Personnel				
10-01 Salaries & wages	7,284.00	7,503.00	219.00	3.01%
Personnel	7,284.00	7,503.00	219.00	3.01%
Benefits				
12-01 FICA	557.00	574.00	17.00	3.05%
12-07 Travel & Meetings	750.00	850.00	100.00	13.33%
Benefits	1,307.00	1,424.00	117.00	8.95%
Supplies/Equipment				
30-02 Operating supplies	1,300.00	1,300.00	0.00	.00%
Supplies/Equipment	1,300.00	1,300.00	0.00	.00%
Miscellaneous				
50-32 Animal Welfare Society	4,760.00	4,760.00	0.00	.00%
Miscellaneous	4,760.00	4,760.00	0.00	.00%
Animal Control Officer	14,651.00	14,987.00	336.00	2.29%
Dept/Div: 27-07 Public safety / Harbormaster				
Personnel				
10-05 Cape Harbormaster	2,856.00	2,942.00	86.00	3.01%
Personnel	2,856.00	2,942.00	86.00	3.01%
Benefits				
12-01 FICA	232.00	239.00	7.00	3.02%

Custom Budget Report

Expense

	2017 Budget	2018 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 27-07 Public safety / Harbormaster CONT'D				
12-03 ICMA	171.00	176.00	5.00	2.92%
Benefits	403.00	415.00	12.00	2.98%
Miscellaneous				
50-24 River Harbormaster	16,524.00	17,257.00	733.00	4.44%
Miscellaneous	16,524.00	17,257.00	733.00	4.44%
Harbormaster	19,783.00	20,614.00	831.00	4.20%
Public safety	2,419,135.00	2,566,543.00	147,408.00	6.09%
Dept/Div: 29-01 Health & welfare / Solid Waste				
Personnel				
10-01 Salaries & wages	0.00	200.00	200.00	100.00%
Personnel	0.00	200.00	200.00	100.00%
Benefits				
12-01 FICA	0.00	15.00	15.00	100.00%
Benefits	0.00	15.00	15.00	100.00%
Utilities				
15-01 Electricity	225.00	250.00	25.00	11.11%
Utilities	225.00	250.00	25.00	11.11%
Services				
20-12 Tipping fees	193,000.00	197,053.00	4,053.00	2.10%
20-13 Tri Town recycling	4,000.00	0.00	-4,000.00	-100.00%
20-19 Curbside collections	195,944.00	204,750.00	8,806.00	4.49%
Services	392,944.00	401,803.00	8,859.00	2.25%
Supplies/Equipment				
30-02 Operating supplies	600.00	0.00	-600.00	-100.00%
Supplies/Equipment	600.00	0.00	-600.00	-100.00%
Miscellaneous				
50-09 Recycling program	55,266.00	58,029.00	2,763.00	5.00%
50-10 Recycling containers	1,650.00	650.00	-1,000.00	-60.61%
50-11 Unacceptable waste	6,000.00	4,000.00	-2,000.00	-33.33%
50-72 Monitoring	4,850.00	4,850.00	0.00	.00%
Miscellaneous	67,766.00	67,529.00	-237.00	-.35%
Solid Waste	461,535.00	469,797.00	8,262.00	1.79%
Dept/Div: 29-02 Health & welfare / Health				
Personnel				
10-01 Salaries & wages	133,629.00	113,568.00	-20,061.00	-15.01%
10-10 Overtime	500.00	515.00	15.00	3.00%
Personnel	134,129.00	114,083.00	-20,046.00	-14.95%
Benefits				
12-01 FICA	10,444.00	8,896.00	-1,548.00	-14.82%
12-02 MSRS	12,725.00	10,952.00	-1,773.00	-13.93%
12-03 ICMA	3,481.00	3,015.00	-466.00	-13.39%

Custom Budget Report

Expense

	2017 Budget	2018 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 29-02 Health & welfare / Health CONT'D				
12-05 Health	9,759.00	5,574.00	-4,185.00	-42.88%
12-07 Travel & Meetings	6,800.00	6,000.00	-800.00	-11.76%
12-08 Training & Education	300.00	600.00	300.00	100.00%
12-09 Wellness	500.00	300.00	-200.00	-40.00%
Benefits	44,009.00	35,337.00	-8,672.00	-19.71%
Utilities				
15-01 Electricity	750.00	750.00	0.00	.00%
15-02 Telephone	800.00	900.00	100.00	12.50%
15-03 Heating Fuel	1,100.00	1,100.00	0.00	.00%
Utilities	2,650.00	2,750.00	100.00	3.77%
Services				
20-06 Expert/professional	775.00	775.00	0.00	.00%
Services	775.00	775.00	0.00	.00%
Supplies/Equipment				
30-01 Office supplies	1,219.00	2,450.00	1,231.00	100.98%
30-02 Operating supplies	1,500.00	1,500.00	0.00	.00%
30-04 Postage	75.00	75.00	0.00	.00%
30-05 Photocopier	400.00	425.00	25.00	6.25%
Supplies/Equipment	3,194.00	4,450.00	1,256.00	39.32%
Repairs & Maintenance				
35-01 Buildings	2,000.00	800.00	-1,200.00	-60.00%
Repairs & Maintenance	2,000.00	800.00	-1,200.00	-60.00%
Miscellaneous				
50-11 Unacceptable waste	500.00	650.00	150.00	30.00%
50-85 Water Quality	750.00	500.00	-250.00	-33.33%
Miscellaneous	1,250.00	1,150.00	-100.00	-8.00%
Health	188,007.00	159,345.00	-28,662.00	-15.25%
Dept/Div: 29-03 Health & welfare / Welfare				
Benefits				
12-08 Training & Education	160.00	260.00	100.00	62.50%
Benefits	160.00	260.00	100.00	62.50%
Supplies/Equipment				
30-01 Office supplies	75.00	75.00	0.00	.00%
Supplies/Equipment	75.00	75.00	0.00	.00%
Miscellaneous				
50-12 Welfare	3,000.00	3,000.00	0.00	.00%
Miscellaneous	3,000.00	3,000.00	0.00	.00%
Welfare	3,235.00	3,335.00	100.00	3.09%

Dept/Div: 29-04 Health & welfare / Social Services

Social Services

Custom Budget Report

Expense

	2017 Budget	2018 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 29-04 Health & welfare / Social Services CONT'D				
55-01 YC Community Action	4,000.00	4,000.00	0.00	.00%
55-02 Day One	750.00	750.00	0.00	.00%
55-03 Caring Unlimited	1,500.00	1,500.00	0.00	.00%
55-04 ME Behavioral Healthcare	3,500.00	3,500.00	0.00	.00%
55-05 Kids Free to Grow	750.00	750.00	0.00	.00%
55-07 So ME Agency on Aging	1,900.00	2,000.00	100.00	5.26%
55-08 Senior Center Lower Villa	2,500.00	0.00	-2,500.00	-100.00%
55-10 American Red Cross	500.00	500.00	0.00	.00%
55-11 YC Shelters	4,400.00	4,400.00	0.00	.00%
55-13 SARS	500.00	1,000.00	500.00	100.00%
55-14 Church Community Outreach Serv	3,000.00	3,000.00	0.00	.00%
55-15 YC Food Rescue	500.00	0.00	-500.00	-100.00%
55-20 Homehealth Visiting Nurses	1,000.00	1,000.00	0.00	.00%
Social Services	24,800.00	22,400.00	-2,400.00	-9.68%
Social Services	24,800.00	22,400.00	-2,400.00	-9.68%
Dept/Div: 29-07 Health & welfare / Shellfish Conservation				
Personnel				
10-01 Salaries & wages	2,205.00	2,271.00	66.00	2.99%
Personnel	2,205.00	2,271.00	66.00	2.99%
Benefits				
12-01 FICA	169.00	174.00	5.00	2.96%
12-07 Travel & Meetings	500.00	500.00	0.00	.00%
Benefits	669.00	674.00	5.00	.75%
Supplies/Equipment				
30-01 Office supplies	1,000.00	1,000.00	0.00	.00%
Supplies/Equipment	1,000.00	1,000.00	0.00	.00%
Shellfish	3,874.00	3,945.00	71.00	1.83%
Conservation				
Dept/Div: 29-10 Health & welfare / Public Restrooms				
Miscellaneous				
50-21 Dock Square restrooms	30,000.00	30,000.00	0.00	.00%
50-68 Public Facility Upgrade	2,500.00	2,500.00	0.00	.00%
Miscellaneous	32,500.00	32,500.00	0.00	.00%
Public Restrooms	32,500.00	32,500.00	0.00	.00%
Health & welfare	713,951.00	691,322.00	-22,629.00	-3.17%
Dept/Div: 31-01 Public works / Highway dept				
Personnel				
10-01 Salaries & wages	344,162.00	355,004.00	10,842.00	3.15%
10-10 Overtime	30,000.00	30,000.00	0.00	.00%
10-20 Part-time	8,400.00	8,400.00	0.00	.00%

Custom Budget Report

		Expense			
		2017 Budget	2018 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 31-01 Public works / Highway dept CONT'D					
	Personnel	382,562.00	393,404.00	10,842.00	2.83%
Benefits					
12-01 FICA		31,519.00	32,582.00	1,063.00	3.37%
12-02 MSRS		28,141.00	28,945.00	804.00	2.86%
12-03 ICMA		10,601.00	11,040.00	439.00	4.14%
12-04 RHSP		1,468.00	2,464.00	996.00	67.85%
12-05 Health		127,266.00	146,563.00	19,297.00	15.16%
12-12 Uniforms		4,110.00	4,110.00	0.00	.00%
	Benefits	203,105.00	225,704.00	22,599.00	11.13%
Utilities					
15-02 Telephone		2,350.00	2,350.00	0.00	.00%
15-06 Internet		840.00	840.00	0.00	.00%
	Utilities	3,190.00	3,190.00	0.00	.00%
Services					
20-06 Expert/professional		7,725.00	7,725.00	0.00	.00%
20-14 Rentals		7,600.00	7,600.00	0.00	.00%
20-15 Street marking		7,500.00	7,500.00	0.00	.00%
	Services	22,825.00	22,825.00	0.00	.00%
Supplies/Equipment					
30-01 Office supplies		400.00	400.00	0.00	.00%
30-02 Operating supplies		3,300.00	6,000.00	2,700.00	81.82%
30-03 Equipment		6,000.00	3,000.00	-3,000.00	-50.00%
30-05 Photocopier		325.00	325.00	0.00	.00%
30-10 Culverts		4,000.00	4,000.00	0.00	.00%
30-12 Gravel		4,000.00	4,000.00	0.00	.00%
30-13 Salt		64,000.00	66,000.00	2,000.00	3.12%
30-14 Sand		12,000.00	8,000.00	-4,000.00	-33.33%
30-15 Liquid road treatment		17,000.00	15,000.00	-2,000.00	-11.76%
30-16 Patch		4,000.00	4,800.00	800.00	20.00%
30-17 Signs		6,000.00	6,000.00	0.00	.00%
30-24 Gas		7,500.00	7,200.00	-300.00	-4.00%
30-25 Diesel		25,000.00	26,125.00	1,125.00	4.50%
30-31 Safety Equipment		1,000.00	1,000.00	0.00	.00%
30-40 Parks and Open Space supplies		5,000.00	5,000.00	0.00	.00%
	Supplies/Equipment	159,525.00	156,850.00	-2,675.00	-1.68%
Repairs & Maintenance					
35-01 Buildings		3,500.00	3,500.00	0.00	.00%
35-03 Vehicles & Equipment		30,000.00	35,000.00	5,000.00	16.67%
	Repairs & Maintenance	33,500.00	38,500.00	5,000.00	14.93%
	Highway dept	804,707.00	840,473.00	35,766.00	4.44%

Custom Budget Report

Expense

	2017 Budget	2018 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 31-02 Public works / Mechanic				
Personnel				
10-01 Salaries & wages	57,845.00	62,665.00	4,820.00	8.33%
10-10 Overtime	2,000.00	2,000.00	0.00	.00%
Personnel	59,845.00	64,665.00	4,820.00	8.05%
Benefits				
12-01 FICA	4,676.00	5,046.00	370.00	7.91%
12-02 MSRS	5,685.00	6,208.00	523.00	9.20%
12-03 ICMA	1,277.00	1,293.00	16.00	1.25%
12-05 Health	8,075.00	5,975.00	-2,100.00	-26.01%
12-12 Uniforms	1,480.00	1,480.00	0.00	.00%
Benefits	21,193.00	20,002.00	-1,191.00	-5.62%
Utilities				
15-01 Electricity	4,000.00	4,400.00	400.00	10.00%
15-03 Heating Fuel	2,300.00	2,815.00	515.00	22.39%
Utilities	6,300.00	7,215.00	915.00	14.52%
Services				
20-06 Expert/professional	150.00	150.00	0.00	.00%
Services	150.00	150.00	0.00	.00%
Supplies/Equipment				
30-03 Equipment	3,100.00	3,100.00	0.00	.00%
30-19 Tools	3,000.00	3,000.00	0.00	.00%
Supplies/Equipment	6,100.00	6,100.00	0.00	.00%
Mechanic	93,588.00	98,132.00	4,544.00	4.86%
Dept/Div: 31-03 Public works / Utilities				
Utilities				
15-07 Fire hydrants	123,480.00	121,800.00	-1,680.00	-1.36%
15-08 Street lights	52,670.00	52,670.00	0.00	.00%
Utilities	176,150.00	174,470.00	-1,680.00	-.95%
Utilities	176,150.00	174,470.00	-1,680.00	-.95%
Dept/Div: 31-04 Public works / Shade Tree				
Personnel				
10-11 Shade Tree Warden	515.00	530.00	15.00	2.91%
Personnel	515.00	530.00	15.00	2.91%
Benefits				
12-01 FICA	39.00	41.00	2.00	5.13%
Benefits	39.00	41.00	2.00	5.13%
Services				
20-16 Planting	2,000.00	3,000.00	1,000.00	50.00%
20-17 Tree treatment	15,000.00	17,000.00	2,000.00	13.33%
20-18 Cutting & pruning	10,000.00	12,000.00	2,000.00	20.00%

Custom Budget Report

Expense

	2017 Budget	2018 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 31-04 Public works / Shade Tree CONT'D				
20-37 Fertilizing	4,000.00	4,000.00	0.00	.00%
Services	31,000.00	36,000.00	5,000.00	16.13%
Miscellaneous				
50-01 Miscellaneous	2,000.00	2,000.00	0.00	.00%
Miscellaneous	2,000.00	2,000.00	0.00	.00%
Shade Tree	33,554.00	38,571.00	5,017.00	14.95%
Dept/Div: 31-06 Public works / Cemetery				
Personnel				
10-01 Salaries & wages	4,918.00	5,066.00	148.00	3.01%
Personnel	4,918.00	5,066.00	148.00	3.01%
Benefits				
12-01 FICA	376.00	388.00	12.00	3.19%
Benefits	376.00	388.00	12.00	3.19%
Services				
20-18 Cutting & pruning	2,500.00	2,500.00	0.00	.00%
Services	2,500.00	2,500.00	0.00	.00%
Supplies/Equipment				
Supplies/Equipment	0.00	0.00	0.00	.00%
Miscellaneous				
50-01 Miscellaneous	2,400.00	2,400.00	0.00	.00%
50-31 Arundel Cemetery	4,100.00	4,100.00	0.00	.00%
Miscellaneous	6,500.00	6,500.00	0.00	.00%
Cemetery	14,294.00	14,454.00	160.00	1.12%
Public works	1,122,293.00	1,166,100.00	43,807.00	3.90%
Dept/Div: 33-01 Recreation & culture / Recreation				
Personnel				
10-01 Salaries & wages	152,904.00	157,491.00	4,587.00	3.00%
10-06 Summer Salaries	37,880.00	40,940.00	3,060.00	8.08%
10-08 After school salaries	8,663.00	9,625.00	962.00	11.10%
10-12 Program Events	3,000.00	4,000.00	1,000.00	33.33%
Personnel	202,447.00	212,056.00	9,609.00	4.75%
Benefits				
12-01 FICA	15,774.00	16,518.00	744.00	4.72%
12-02 MSRS	14,526.00	15,119.00	593.00	4.08%
12-03 ICMA	3,749.00	3,862.00	113.00	3.01%
12-04 RHSP	3,024.00	3,115.00	91.00	3.01%
12-05 Health	52,428.00	59,076.00	6,648.00	12.68%
12-06 Dues & Fees	120.00	100.00	-20.00	-16.67%
12-07 Travel & Meetings	750.00	650.00	-100.00	-13.33%
12-08 Training & Education	1,000.00	1,000.00	0.00	.00%

Custom Budget Report

Expense

	2017 Budget	2018 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 33-01 Recreation & culture / Recreation CONT'D				
12-12 Uniforms	100.00	100.00	0.00	.00%
Benefits	91,471.00	99,540.00	8,069.00	8.82%
Utilities				
15-01 Electricity	1,000.00	1,000.00	0.00	.00%
15-02 Telephone	720.00	720.00	0.00	.00%
15-03 Heating Fuel	600.00	716.00	116.00	19.33%
15-05 Water	160.00	480.00	320.00	200.00%
Utilities	2,480.00	2,916.00	436.00	17.58%
Services				
20-06 Expert/professional	525.00	3,525.00	3,000.00	571.43%
Services	525.00	3,525.00	3,000.00	571.43%
Supplies/Equipment				
30-01 Office supplies	500.00	1,350.00	850.00	170.00%
30-02 Operating supplies	5,000.00	2,000.00	-3,000.00	-60.00%
30-04 Postage	75.00	75.00	0.00	.00%
30-24 Gas	1,400.00	900.00	-500.00	-35.71%
30-25 Diesel	600.00	688.00	88.00	14.67%
Supplies/Equipment	7,575.00	5,013.00	-2,562.00	-33.82%
Repairs & Maintenance				
35-03 Vehicles & Equipment	1,000.00	1,000.00	0.00	.00%
Repairs & Maintenance	1,000.00	1,000.00	0.00	.00%
Miscellaneous				
50-14 Program events	52,085.00	51,675.00	-410.00	-.79%
Miscellaneous	52,085.00	51,675.00	-410.00	-.79%
Recreation	357,583.00	375,725.00	18,142.00	5.07%
Dept/Div: 33-02 Recreation & culture / Graves Library				
Miscellaneous				
50-15 Library	120,000.00	126,000.00	6,000.00	5.00%
Miscellaneous	120,000.00	126,000.00	6,000.00	5.00%
Graves Library	120,000.00	126,000.00	6,000.00	5.00%
Dept/Div: 33-03 Recreation & culture / Cape Porpoise Library				
Miscellaneous				
50-15 Library	12,675.00	12,675.00	0.00	.00%
Miscellaneous	12,675.00	12,675.00	0.00	.00%
Cape Porpoise Library	12,675.00	12,675.00	0.00	.00%
Dept/Div: 33-04 Recreation & culture / Parsons Way				
Services				
20-18 Cutting & pruning	3,500.00	3,700.00	200.00	5.71%

Custom Budget Report

Expense

	2017 Budget	2018 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 33-04 Recreation & culture / Parsons Way				
Services	3,500.00	3,700.00	200.00	5.71%
Parsons Way	3,500.00	3,700.00	200.00	5.71%
Dept/Div: 33-05 Recreation & culture / GRB Advisory Reserve				
Personnel				
10-01 Salaries & wages	26,370.00	30,000.00	3,630.00	13.77%
Personnel	26,370.00	30,000.00	3,630.00	13.77%
Benefits				
12-01 FICA	2,017.00	2,295.00	278.00	13.78%
Benefits	2,017.00	2,295.00	278.00	13.78%
Services				
Services	0.00	0.00	0.00	.00%
Miscellaneous				
50-30 GRB Advisory Expenses	1,613.00	7,705.00	6,092.00	377.68%
Miscellaneous	1,613.00	7,705.00	6,092.00	377.68%
GRB Advisory Reserve	30,000.00	40,000.00	10,000.00	33.33%
Recreation & culture	523,758.00	558,100.00	34,342.00	6.56%
Dept/Div: 36-01 Overlay / Overlay				
Miscellaneous				
50-01 Miscellaneous	87,512.00	87,512.00	0.00	.00%
Miscellaneous	87,512.00	87,512.00	0.00	.00%
Overlay	87,512.00	87,512.00	0.00	.00%
Overlay	87,512.00	87,512.00	0.00	.00%
Dept/Div: 37-07 Unclassified / Contingency				
Personnel				
10-01 Salaries & wages	10,000.00	10,000.00	0.00	.00%
10-19 Accrued liabilities	20,000.00	20,000.00	0.00	.00%
Personnel	30,000.00	30,000.00	0.00	.00%
Utilities				
15-04 Fuel	5,000.00	5,000.00	0.00	.00%
Utilities	5,000.00	5,000.00	0.00	.00%
Miscellaneous				
50-01 Miscellaneous	30,000.00	60,000.00	30,000.00	100.00%
Miscellaneous	30,000.00	60,000.00	30,000.00	100.00%
Contingency	65,000.00	95,000.00	30,000.00	46.15%
Unclassified	65,000.00	95,000.00	30,000.00	46.15%
Dept/Div: 38-01 Miscellaneous Agencies / Miscellaneous Agencies				
Miscellaneous				
50-16 Memorial Day	1,600.00	0.00	-1,600.00	-100.00%
50-17 Dock Square monument	2,300.00	1,747.00	-553.00	-24.04%

Custom Budget Report

Expense

	2017 Budget	2018 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 38-01 Miscellaneous Agencies / Miscellaneous Agencies CONT'D				
50-18 4th of July	3,750.00	3,750.00	0.00	.00%
Miscellaneous	7,650.00	5,497.00	-2,153.00	-28.14%
Social Services				
55-08 Senior Center Lower Villa	0.00	1,500.00	1,500.00	100.00%
Social Services	0.00	1,500.00	1,500.00	100.00%
Miscellaneous Agencies	7,650.00	6,997.00	-653.00	-8.54%
Miscellaneous Agencies	7,650.00	6,997.00	-653.00	-8.54%
Dept/Div: 39-01 Capital Outlay / Administration				
Supplies/Equipment				
Supplies/Equipment	0.00	0.00	0.00	.00%
Miscellaneous				
50-20 Historical Preservation	5,000.00	5,000.00	0.00	.00%
50-46 Building Improvements	0.00	12,000.00	12,000.00	100.00%
50-86 Special Projects	0.00	41,000.00	41,000.00	100.00%
Miscellaneous	5,000.00	58,000.00	53,000.00	1060.00%
Administration	5,000.00	58,000.00	53,000.00	1060.00%
Dept/Div: 39-02 Capital Outlay / Police				
Supplies/Equipment				
30-09 Vehicles/Reserve	54,500.00	29,500.00	-25,000.00	-45.87%
Supplies/Equipment	54,500.00	29,500.00	-25,000.00	-45.87%
Police	54,500.00	29,500.00	-25,000.00	-45.87%
Dept/Div: 39-03 Capital Outlay / Communications				
Miscellaneous				
50-46 Building Improvements	50,000.00	0.00	-50,000.00	-100.00%
Miscellaneous	50,000.00	0.00	-50,000.00	-100.00%
Communications	50,000.00	0.00	-50,000.00	-100.00%
Dept/Div: 39-04 Capital Outlay / Fire Reserve				
Supplies/Equipment				
30-03 Equipment	23,000.00	22,000.00	-1,000.00	-4.35%
30-09 Vehicles/Reserve	30,000.00	30,000.00	0.00	.00%
Supplies/Equipment	53,000.00	52,000.00	-1,000.00	-1.89%
Miscellaneous				
50-49 Radio Reserve	10,500.00	10,500.00	0.00	.00%
50-51 Apparatus Reserve	130,000.00	130,000.00	0.00	.00%
50-67 Firefighter PPE	17,000.00	17,000.00	0.00	.00%
Miscellaneous	157,500.00	157,500.00	0.00	.00%
Fire Reserve	210,500.00	209,500.00	-1,000.00	-.48%

Custom Budget Report

Expense

	2017 Budget	2018 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
Dept/Div: 39-06 Capital Outlay / Highway				
Supplies/Equipment				
30-03 Equipment	9,000.00	140,000.00	131,000.00	1455.56%
30-09 Vehicles/Reserve	125,000.00	0.00	-125,000.00	-100.00%
Supplies/Equipment	134,000.00	140,000.00	6,000.00	4.48%
Miscellaneous				
Miscellaneous	0.00	0.00	0.00	.00%
Highway	134,000.00	140,000.00	6,000.00	4.48%
Dept/Div: 39-09 Capital Outlay / Road improvement				
Miscellaneous				
50-47 Road Improvements	557,600.00	505,300.00	-52,300.00	-9.38%
Miscellaneous	557,600.00	505,300.00	-52,300.00	-9.38%
Road improvement	557,600.00	505,300.00	-52,300.00	-9.38%
Dept/Div: 39-11 Capital Outlay / Sidewalk construction				
Miscellaneous				
50-01 Miscellaneous	160,000.00	86,050.00	-73,950.00	-46.22%
Miscellaneous	160,000.00	86,050.00	-73,950.00	-46.22%
Sidewalk construction	160,000.00	86,050.00	-73,950.00	-46.22%
Dept/Div: 39-13 Capital Outlay / Recreation				
Miscellaneous				
50-77 Rec & Park Improvements	30,000.00	250,000.00	220,000.00	733.33%
Miscellaneous	30,000.00	250,000.00	220,000.00	733.33%
Recreation	30,000.00	250,000.00	220,000.00	733.33%
Dept/Div: 39-15 Capital Outlay / CEO/Planning				
Supplies/Equipment				
30-09 Vehicles/Reserve	22,500.00	0.00	-22,500.00	-100.00%
Supplies/Equipment	22,500.00	0.00	-22,500.00	-100.00%
CEO/Planning	22,500.00	0.00	-22,500.00	-100.00%
Dept/Div: 39-16 Capital Outlay / Community Development				
Supplies/Equipment				
30-03 Equipment	85,000.00	0.00	-85,000.00	-100.00%
Supplies/Equipment	85,000.00	0.00	-85,000.00	-100.00%
Community Development	85,000.00	0.00	-85,000.00	-100.00%
Dept/Div: 39-20 Capital Outlay / Special Projects				
Miscellaneous				
50-01 Miscellaneous	17,500.00	0.00	-17,500.00	-100.00%
Miscellaneous	17,500.00	0.00	-17,500.00	-100.00%
Special Projects	17,500.00	0.00	-17,500.00	-100.00%

Custom Budget Report

Expense

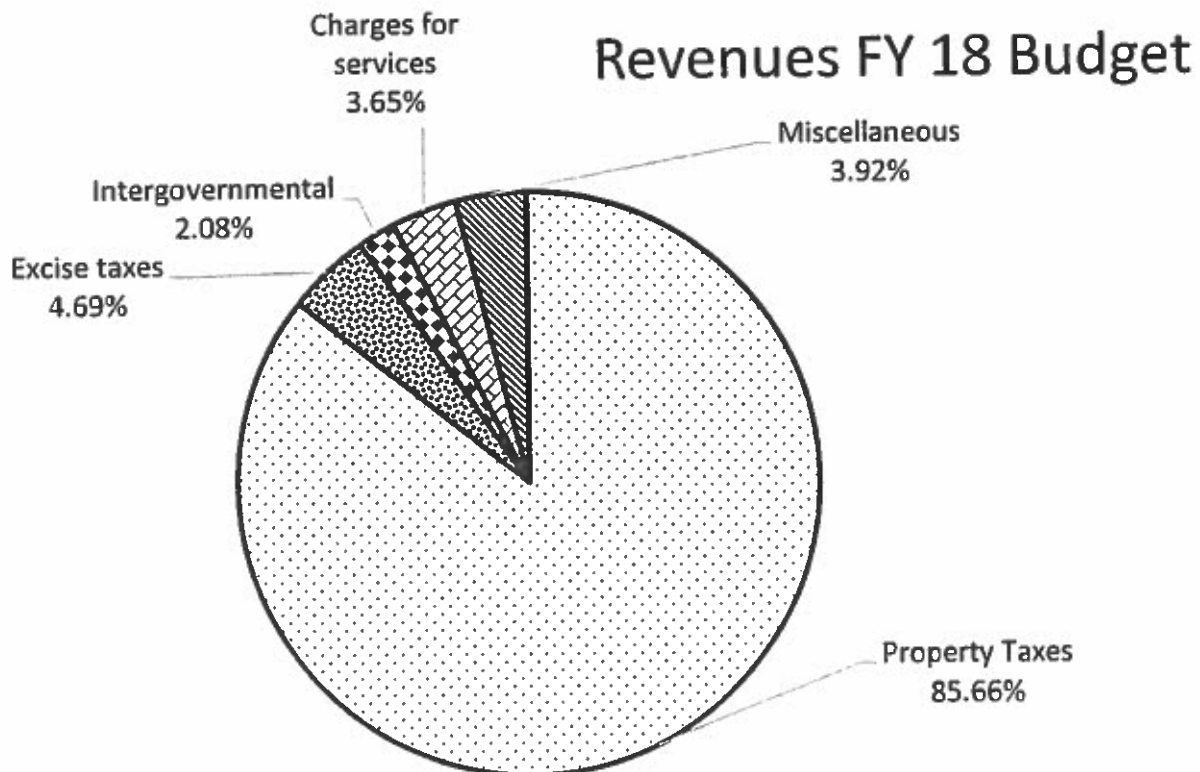
	2017 Budget	2018 Manager	Man Req vs" Curr Bud Change \$	Man Req vs Curr Bud Change %
<hr/>				
Dept/Div: 39-39 Capital Outlay / Piers				
Miscellaneous				
50-48 Reserve	100,000.00	150,000.00	50,000.00	50.00%
Miscellaneous	100,000.00	150,000.00	50,000.00	50.00%
Piers	100,000.00	150,000.00	50,000.00	50.00%
Capital Outlay	1,426,600.00	1,428,350.00	1,750.00	.12%
Expense Totals:	7,885,670.00	8,292,541.00	406,871.00	5.16%

Revenue Summary

02/22/2017

Revenue

	2017 Budget	2017 YTD	2018 Manager	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 01 Property Taxes					
Property Taxes	15,833,533.00	15,832,352.21	16,706,093.00	872,560.00	5.51%
Dept: 02 Excise taxes					
Excise taxes	864,100.00	570,216.87	914,100.00	50,000.00	5.79%
Dept: 04 Intergovernmental					
Intergovernmental	321,810.00	286,086.51	406,427.00	84,617.00	26.29%
Dept: 06 Charges for services					
Charges for services	664,363.00	468,912.10	712,151.00	47,788.00	7.19%
Dept: 08 Miscellaneous					
Miscellaneous	599,050.00	46,896.94	764,050.00	165,000.00	27.54%
Revenue Totals:	18,282,856.00	17,204,464.63	19,502,821.00	1,219,965.00	6.67%



FY 18 Tax Commitment					
	FY 16	FY 17	FY 18	Difference	17 vs 18 % Diff
Gross Municipal Appropriation	7,844,103	8,054,126	8,458,871	404,745	5.16%
Special Building Projects or Capital Reserve	0	0	0	-	
Education Assessment	7,808,390	7,916,997	8,146,151	229,154	2.93%
Education Debt	207,096	1,291,196	1,612,119	320,923	154.96%
County Assessment	1,115,331	1,163,270	1,198,168	34,898	3.13%
Overlay	63,799	87,512	87,512	-	0.00%
Total Expenditures	17,038,719	18,513,101	19,502,821	989,720	5.81%
Non Property Tax Revenue	2,155,820	2,247,913	2,396,728	148,815	6.90%
MePers Credit (Year 2 of 3)		152,745	152,745	-	0.00%
General Use of Fund Balance	300,000	275,000	250,000	(25,000)	-8.33%
Reserve Capital Projects Use of Fund Balance			150,000	150,000	100.00%
Total Non-Property Tax Rev & Trans	2,455,820	2,675,658	2,949,473	273,815	11.15%
Net Municipal Commitment	5,452,082	5,618,725	5,749,655	130,930	2.40%
Net Total Commitment	14,582,899	15,837,443	16,553,348	715,905	4.91%
Valuation	1,893,882,970	1,912,262,450	1,922,262,450	10,000,000	0.53%
Mil Rate	7.70	8.28	8.61	0.33	4.28%
Municipal portion of mil rate	2.88	2.94	2.99	0.05	1.84%
Education portion of mil rate	4.23	4.74	5.00	0.26	6.18%
County portion of mil rate	0.59	0.61	0.62	0.01	2.55%
ESTIMATES ONLY					