

# Town of Falmouth, Maine Proposed FY2020 – 2021 Budget



# Property Mil Rate Calculation 2020-21

## Projected Valuation Numbers

### Proposed Budget

	Town	School	County	Total	TIF	TOTAL
Expenditures	15,169,323	40,191,517	1,787,990	57,148,830	3,623,050	60,771,880
Overlay	20,093	-	-	20,093	-	20,093
Non-tax revenues	<u>(6,056,254)</u>	<u>(8,940,853)</u>	<u>-</u>	<u>(14,997,107)</u>	<u>-</u>	<u>(14,997,107)</u>
Net from property taxes	9,133,162	31,250,664	1,787,990	42,171,816	3,623,050	45,794,866
2020-21 valuation (thousands)*		2,353,228.1			201,977.8	2,555,205.9
2019-20 valuation (thousands)*		2,329,450.3			198,977.8	2,528,428.1
Valuation Growth		1.0%			1.5%	1.1%
2020-21 rate (Proposed)	3.88	13.28	0.76	17.92		
2019-20 rate (Actual)	3.15	12.98	0.74	16.87		
Mil rate increase	0.73	0.30	0.02	1.05		
Pct. increase/decrease	23.2%	2.3%	2.68%	6.23%		

\* Adjusted for BETE and Homestead

# COVID 19 BUDGET CHANGES

- ▶ Fed rate reduction caused Town's investment CDs to be called
  - Average interest rate reduction of 1%
- ▶ Economic Impact will cause reduction in State tax revenues and reduce Municipal Revenue Share
  - Impact estimated at a 20% reduction
  - Will not know final number until July at the earliest
- ▶ Excise tax reduction due to fewer new car purchases
- ▶ Non-property tax reduction of \$166K

Account Name	Original FY21 Budget	Revised FY21 Budget	FY21 vs FY20 Budget	%
<b>TOTAL GENERAL REVENUES</b>	6,700,098	6,056,254	(643,844)	-10.3%

Auto Excise Taxes	3,720,755	3,339,605	(381,150)	-10.2%
Building Permits	117,300	90,000	(27,300)	-23.3%
Electrical Permits	25,717	20,000	(5,717)	-22.2%
Growth Permit Fees	6,120	3,000	(3,120)	-51.0%
Planning Board Fees	16,578	12,000	(4,578)	-27.6%
Inspection Fees	12,800	10,000	(2,800)	-21.9%
Plumbing Inspections	37,000	30,000	(7,000)	-18.9%
Cable TV Franchise Fees	219,000	210,000	(9,000)	-4.1%
State Revenue Sharing	909,211	822,532	(86,679)	-9.5%
Interest Income	458,000	334,000	(124,000)	-27.1%

# COVID 19 BUDGET CHANGES

- ▶ Goal is minimal to no increase in mil rate
- ▶ All currently open positions will not be filled in FY22
- ▶ Position eliminations
- ▶ Expense eliminations
  - Education/meeting/travel
  - Social service donations
  - Consulting and engineering costs – spend only Central Fire renovation design
  - Other contractual Services – spend only IT related
  - All computer replacements
  - All non-essential capital spending

FALMOUTH MEMORIAL LIBRARY  
FY21 Budget Request as of 4/8/20  
*with requested reductions of \$10K and \$20K*

## OVERVIEW OF BUDGET REDUCTION IMPACTS

The Library's original budget request envisioned full operations in the new building. We would be open to the public 54 hours per week, a return to our earlier schedule. We would offer a full range of programming. We would hire a half-time technology assistant in January 2021 to support some of this programming.

Per our earlier discussions about this budget, there is no way to reduce it except to cut staff time. If staff time is cut, the Library cannot be open 54 hours per week.

Both of the alternative budgets presented (\$10K reduction and \$20K reduction) therefore assume being open to the public only 51 hours per week. The tentative schedule would eliminate Thursday evening hours, closing at 5pm rather than 8pm.

Cutting staff time also requires elimination of some programming. For example, both of the alternative budgets require adjusting and/or reducing our intended, expanded programming around technology.

### BUDGET REDUCTION OF \$10,000: Details of impact

- Public hours per week: 51
- Elimination of two (2) part-time positions
- Elimination of certain programs
- Reassignment of workload from eliminated positions resulting in programming reductions
- Reassignment of some senior staff time to public services (reference and technology)
- Shift of some payroll funds to outside technology consultant to replace senior staff time

### BUDGET REDUCTION OF \$20,000: Details of impact

- Public hours per week: 51
- Elimination of three (3) part-time positions, including new technology assistant
- Elimination of certain programs
- Reduction in public technology services hours
- Reassignment of workload from eliminated positions resulting in programming reductions
- Reassignment of some senior staff time to public services (reference and technology)
- Reduction in funds for outside technology consultant to replace senior staff time

**TOWN OF FALMOUTH  
2021 BUDGET  
POTENTIAL FREEZE ITEMS**

			OPERATING
DESCRIPTION		EXPLANATION	
Payroll	Open Positions	1 Police Officer	
		Executive Assistant	
		Engineering Tech	
		Parks Maintenance	
		Police Detective	
		Administration	
		Public Works	
		Parks	
		<hr/>	
		Total Open Positions	241,239
		Existing Position Changes	91,020
		Delay COLA	71,639
			<hr/>
<b>Total Open Positions</b>			<b>403,898</b>
Other Operating Expense		Social Services	19,450
		Part-time Salaries	8,000
		Legal	30,000
		Other Professional Services	10,500
		Other Contractual Services	16,000
		Communications	15,000
		Town-wide mailing	4,000
		Invasives spraying	15,000
		Highland Lake Water Testing	20,000
		Computer equipment replacement	24,000
		Fire Department Savings	50,000
		Library	20,000
		Education/Meeting/Travel	28,980
			<hr/>
<b>Total Other Operating Expense</b>			<b>260,930</b>
Capital Spending Tier 2		\$1,451,350 prior plan funding	601,000
Use of Fund Balance			100,000
<b>Grand Totals</b>			<b>(1,365,828)</b>
Valuation			2,353,228
Mil Rate Impact			(0.58)
Currentmil rate increase			0.73
Net mil rate increase			<hr/> 0.15

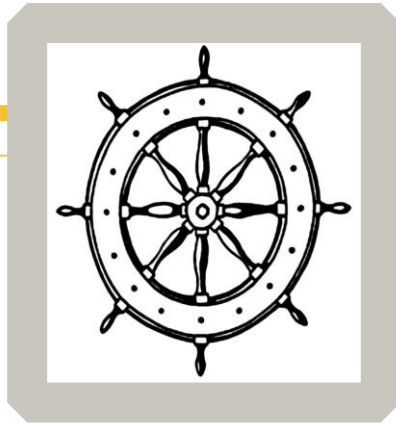
## Capital Fund - Fixed Asset Purchases for FY21

Year	Spend	Defer	Explanation
2021			
Police Cruisers (2)	\$59,000	\$0	Hybrid Cruisers
Set-Up Cruisers	\$14,000	\$0	Transfer & set-up equipment in cruisers
Prisoner Transport Equipment	\$5,000	\$0	New Hybrid requiring new cages/redesign
PD Emergency lights	\$17,000	\$0	Replace & upgrade emergency lights
PD Communication: antenna equipment @ Central Sta	\$7,000	\$0	Improve reliability/less maintenance/enhance dependability
Dispatch recorder system/Windows 10	\$9,000	\$0	Need to update dispatch recorder for Windows 10
Harbor building & pier maintenance	\$0	\$5,000	Scheduled maintenance of pier
Police Fitness Equipment Replace	\$5,000	\$0	Replace aging fitness equipment
PD Traffic Management	\$5,000	\$0	Portable speed and classification device for TM
FD Hydraulic Power Units - Engine 2 & Engine 4	\$25,000	\$0	Upfit Current Hydraulic Tools to Battery-Powered
FD Fitup for Bunk Rooms at Station 4	\$40,000	\$0	Fitup for making 3 Bunk Rooms at Station 4
FD Design Fire Station	\$50,000	\$0	Planning of New Central Fire Station
FD Extinguisher Training Prop	\$15,000	\$0	Fire Extinguisher Training Prop for EMA and Training
EMS Lucas Mechanical CPR Device	\$20,000	\$0	Lucas Mechanical CPR Device for Ambulance 2
FD - Tank 4	\$0	\$360,000	Replace 1992 Tank 4
PW 2500 pickup light plow/maintenance Vehicle	\$38,000	\$0	Light plow and maintenance vehicle replacement (0902)
PW Dump Truck	\$175,000	\$0	Plow/utility and road maintenance vehicle (0802)
PW Skid Steer	\$29,000	\$0	Replace Existing: Used on construction projects; Total cost includes equipment trade-in.
PW Entry Door Activator	\$5,700	\$0	Push button for ADA access at Public Works main door
PW Sidewalk Plow Attachment	\$7,000	\$0	V-plow for new sidewalk machine
Misc. Road Repaving	\$100,000	\$0	Additional \$300,000 in TIF's for a Total of \$400,000
Drainage System Repairs	\$50,000	\$0	Woods Road Culvert Replacement; Route 1 Outfall Repair
Trash Compactor - Landfill	\$23,000	\$0	Replace existing trash compactor and electrical upgrade



## Capital Fund - Fixed Asset Purchases for FY21

Year	Spend	Defer	Explanation
<b>2021</b>			
General Government furnishings & equipment	\$0	\$5,000	Replace worn furniture and equipment
Office Eq. Council Chamber Furniture	\$0	\$40,000	Replace worn furniture and tables
Office Eq: Accuvote - Town Clerk	\$14,000	\$0	Accuvote Machine
Energy Efficient Purchases	\$0	\$10,000	Heat Pumps and Energy Audit Recommendation Improvements
Street Light Poles	\$22,000	\$0	Fair/good decorative poles that need to be replaced
Cable TV: Video Editing Computer / hardware cards	\$12,000	\$0	Video editing Computer
Cable TV: video switcher / 6 cameras	\$20,000	\$0	Replace Council Room Video Gear for meetings
Cable TV: DVD recorder	\$650	\$0	Replace Digital recording device
Cable TV: equipment maintenance	\$0	\$2,000	Maintenance of Cable TV Equipment
Cable TV: software updates	\$0	\$1,000	Update video production software
Security Enhancements	\$100,000	\$0	Recommended Security Enhancements
IT: wireless aps refresh	\$33,000	\$0	WIFI AP Refresh for CP, PW, TH, WW, CF, PS
IT: PW fleet and inventory maintenance software	\$5,000	\$43,000	PW Fleet and Inventory Maintenance Software
IT: public lands Records Management System	\$0	\$125,000	Allows us to reduce physical file storage
IT: GPS unit	\$9,000	\$0	New GPS unit to replace current Trimble Unit
Parks: Jacobsen LF550 4WD mower	\$56,000	\$0	To replace JD 5410 as a lighter more versatile mower at Community Park. Will be trading in pull-behind mower or selling at auction. Will retain JD 5410 for needed tractor capabilities department-wide.
Replace 2010 X749 Tractor	\$15,000	\$0	This JD tractor w/front mounted mower, snowblower and sweeper attachments. Replace aging equipment.
Parks: lighting upgrades	\$80,000	\$0	Replace aging lighting systems at Bucknam Tennis Courts
Parks: Supt Office tennis court recoating	\$25,000	\$0	Repair cracks and recoat surface of tennis courts
Parks: Underwood Park playground	\$30,000	\$0	Playground amenities at Underwood Park
Community Center: Add propane generator	\$45,000	\$0	To utilize Community Center as a community warming center in the event of prolonged power outages, this also allows the Community Center to remain open during outages.
Refurbish Community Center gym floor	\$0	\$20,000	Replace aging gym floor (*updated pricing same vendor who services all Falmouth schools
Open Space: misc land acquisition	\$0	\$210,000	Funds to purchase available land for future Town use.
<b>Grand Total Gross Expenses</b>	<b>\$1,165,350</b>	<b>\$821,000</b>	



# Falmouth Public Schools

FY21 Budget Proposal  
(Updated - COVID Impact)

April 13, 2020

*Navigating Creative Pathways to Courageous, Compassionate, and Fulfilling Lives*

# COVID-19 - Educational and Community Impact

- **Successful transition to virtual learning (K12) - testament to teaching staff, students and families.**
- **Provided technology (laptops/ipads) to families in need.**
- **Provided “hotspots” to homes with limited or no internet access.**
- **Providing daily breakfast and lunch “grab and go” meals for any families that need (FES curbside and delivery).**
- **Campus closed till further notice. Essential personnel only (food service, maintenance).**
- **Seeking Federal and State CARES Act funding to support costs/programs (ongoing process).**

# **FY21 Budget - COVID**

## **Implications/Adjustments**

- **State education revenues - Initial State subsidy projections still in place (early Legislature/Appropriations approval).**
- **School Board sensitive to new economic environment.**
- **School Board would like to work in concert with the Town Council to minimize financial impact of projected FY21 budgets.**
- **School Board has preliminarily approved school administration's revised FY21 budget that can deliver a 0% mill rate increase for taxpayers.**

## FY21 Original Proposed School Budget (3-13-20 rollout)

Proposed Expenditures	\$ Change	% Change	Mil Rate Impact
Operating Expenditures	\$ 1,003,437	2.60%	
New Personnel Requests	\$ 500,500	1.29%	
<b>Expenditure Increase Total</b>	<b>\$1,503,937</b>	<b>3.89%</b>	

Revenues to Balance	\$ Change		
State Revenue Increase	\$ 494,461		
Local Revenues (tuition/fees)	\$ (21,800)		
New Property Tax Value (projected)	\$ 316,786		
Local Property Tax (current base)	\$ 714,490		
<b>Proposed Mil Rate Increase</b>	<b>\$1,503,937</b>	<b>3.89%</b>	<b>0.30 mil</b>

## Revised School Budget Proposal (4-13-20) - Expenditure Adjustments

Proposed Expenditures	\$ Change	% Change
Initial Budget - Proposed Expenditures	\$ 1,503,937	3.89%
Less Compensation Projection Adjustments	\$ (204,728)	
Health Insurance Increase Adjustment	\$ (147,000)	
Grade 5 teacher reduction (retirement unfilled)	\$ (105,000)	
Less FES 0.2 Music Teacher (new request)	\$ (17,000)	
Less (2) FES RTI Ed Techs (new request)	\$ (74,000)	
Less FES 0.5 RTI Behavior Teacher (new request)	\$ (42,500)	
Less FHS/SPED Bridge Program Teacher (new)	\$ (85,000)	
Captured Replacement Hire Savings	\$ (39,262)	
<b>Revised Expenditure Increase Total</b>	<b>\$ 789,447</b>	<b>2.04%</b>

## Revised School Budget Proposal (4-13-20) - No tax increase

Proposed Expenditures	\$ Change	% Change	Mill Impact
<b>Revised Expenditure Increase Total</b>	<b>\$ 789,447</b>	<b>2.04%</b>	

Revenues to Balance	\$ Change		
State Revenue Increase	\$ 494,461		
Local Revenues (tuition/fees)	\$ (21,800)		
New Property Tax Value (projected)	\$ 316,786		
Local Property Tax (current base)	\$ 0		
<b>Revised Revenue Expectations</b>	<b>\$ 789,447</b>	<b>2.04%</b>	<b>0.00 mil</b>

# Property Mil Rate Calculation 2020-21

## Projected Valuation Numbers

### Proposed Budget

	Town	School	County	Total	TIF	TOTAL
Expenditures	13,811,233	39,477,027	1,819,618	55,107,878	3,440,109	58,547,987
Overlay	20,093	-	-	20,093	-	20,093
Non-tax revenues	<u>(6,056,254)</u>	<u>(8,940,853)</u>	<u>-</u>	<u>(14,997,107)</u>	<u>-</u>	<u>(14,997,107)</u>
Net from property taxes	7,775,072	30,536,174	1,819,618	40,130,864	3,440,109	43,570,973
2020-21 valuation (thousands)*		2,353,228.1			201,977.8	2,555,205.9
2019-20 valuation (thousands)*		2,329,450.3			198,977.8	2,528,428.1
Valuation Growth		1.0%			1.5%	1.1%
2020-21 rate (Proposed)	3.30	12.98	0.77	17.05		
2019-20 rate (Actual)	3.15	12.98	0.74	16.87		
Mil rate increase	0.15	0.00	0.03	0.18		
Pct. increase/decrease	4.8%	0.0%	4.49%	1.09%		

\* Adjusted for BETE and Homestead