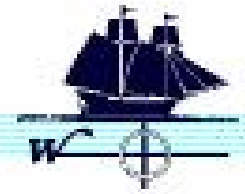


Town of Westbrook
2007/2008 Budget
Town Meeting

May 17, 2007

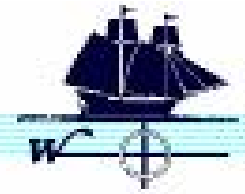


Summary

- **Total Proposed 2007/2008 Budget of \$22,167,372**
 - 6.62% increase over the 2006/2007 budget
- **Board of Selectmen - \$6,675,549**
 - 10.6 % increase over 2006/2007 budget
- **Debt - \$2,969,280**
 - 1.0% decrease over 2006/2007 budget
- **Board of Education - \$12,522,543**
 - 6.5% increase over 2006/2007

If approved the estimated mill rate would be 14.79 – a decrease of 7.43

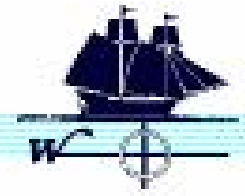
Note: the mill rate includes an allowance for uncollected taxes of \$200,000 (1.0%)



Budget Process

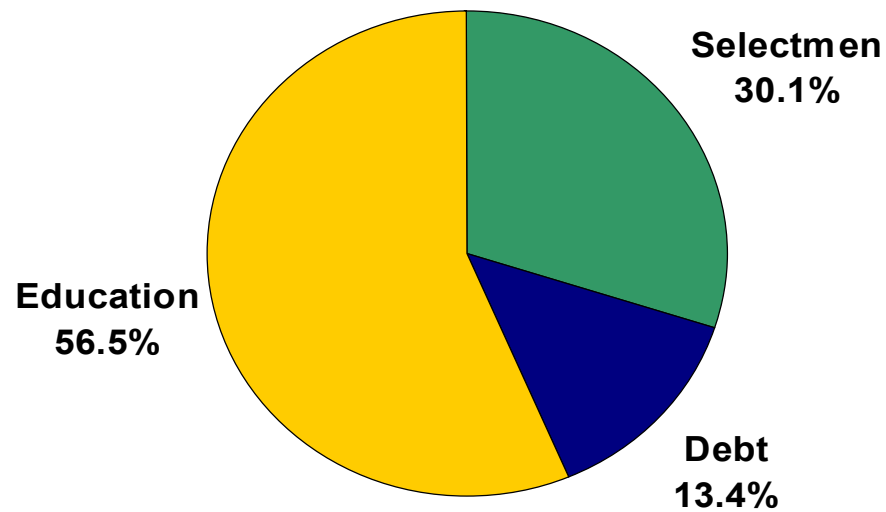
	<u>Budget Submitted</u>	<u>BOF Changes</u>	<u>BOF Recommended Budget</u>
Board of Selectmen	\$ 6,594,422	\$ 81,127	\$ 6,675,549
Debt	3,002,530	(33,250)	2,969,280
Board of Education	12,522,543	-	12,522,543
	<u>\$ 22,119,495</u>	<u>\$ 47,877</u>	<u>\$ 22,167,372</u>

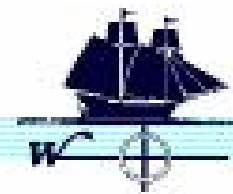
- ✓ Board of Selectmen budget changed for the following:
 - ✓ \$100,000 – added a LOCIP Capital line item
 - ✓ \$18,991 – upgraded ZEO position
 - ✓ (\$17,509) – eliminated costs associated with the new pay plan for non-union employees
 - ✓ (\$14,000) – reduced Legal Fees
 - ✓ (\$6,355) – various other items
- ✓ Debt budget reduced as a result of:
 - ✓ Better interest rate than anticipated on recent Bond issue
 - ✓ Current Moody's Rating of Aaa



Current 2007/2008 Budget Proposal

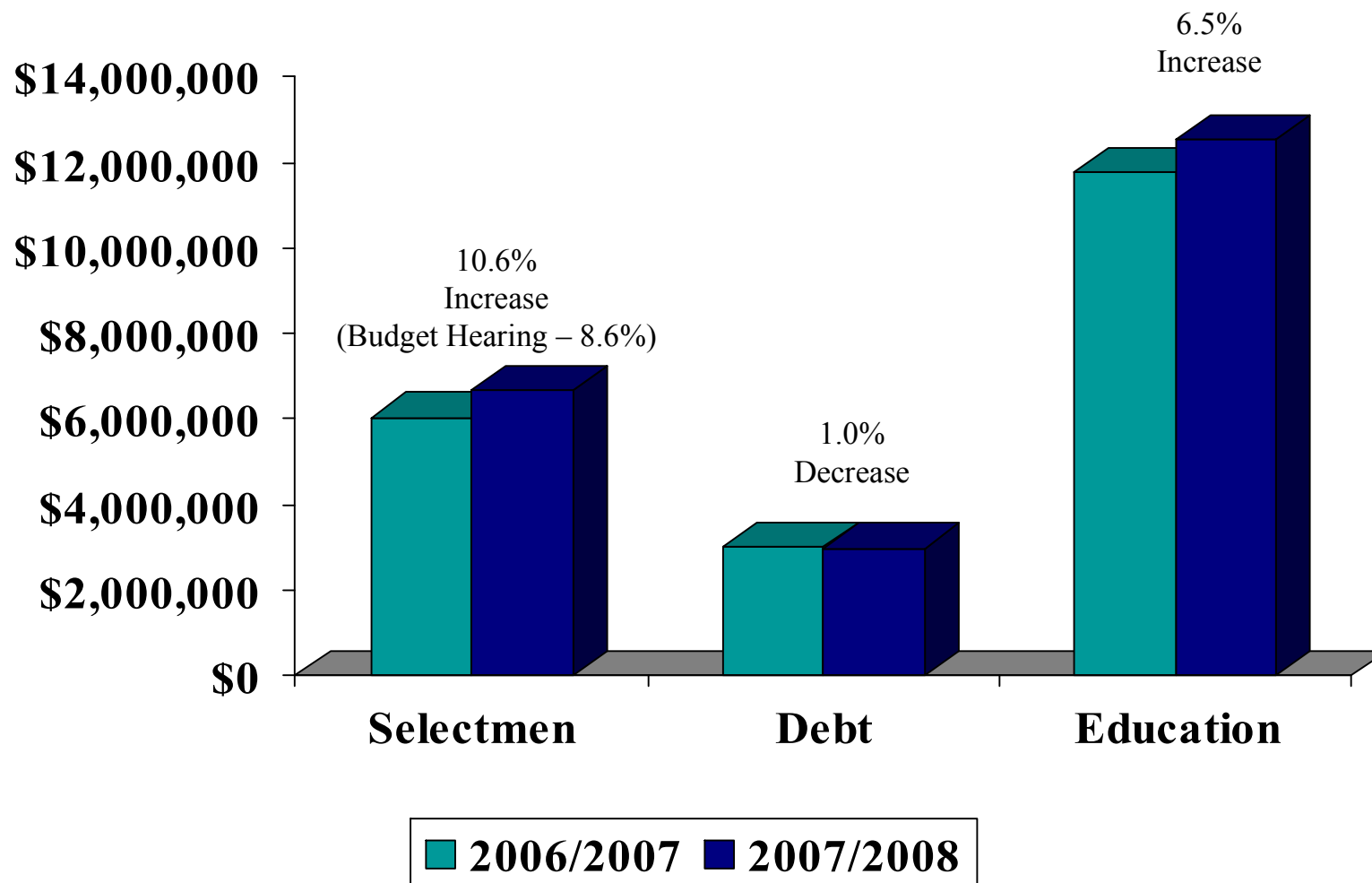
Board of Selectmen	\$ 6,675,549	30.1%
Debt	2,969,280	13.4%
Board of Education	12,522,543	56.5%
TOTAL	\$ 22,167,372	100.0%

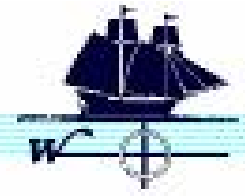




Comparison to Last Year

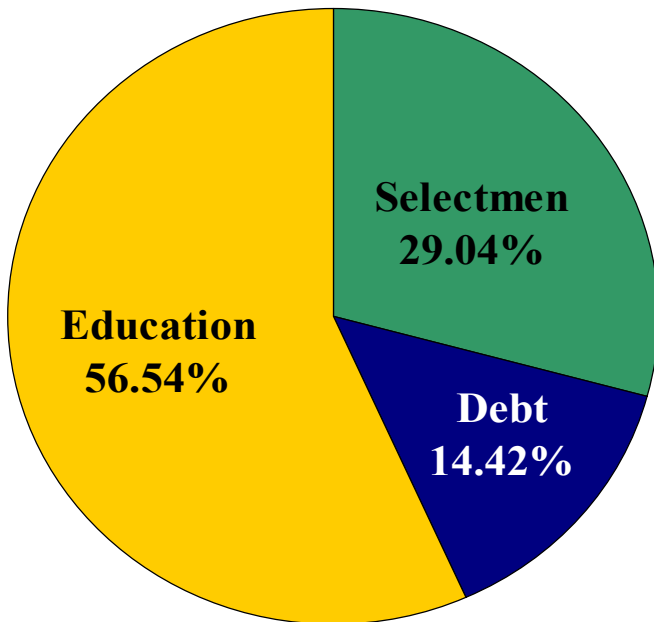
6.62% increase vs. Last Year's Budget



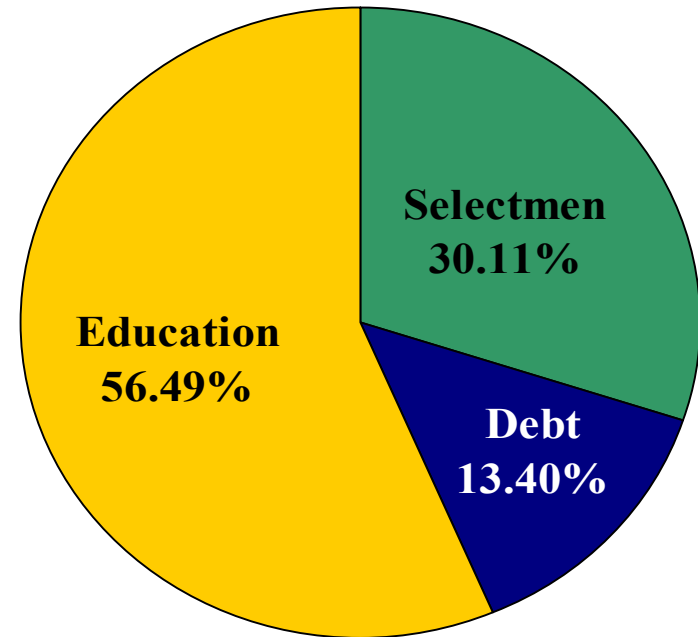


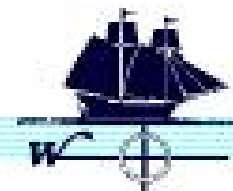
Comparison to Last Year

2006/2007 Budget
\$20,791,150



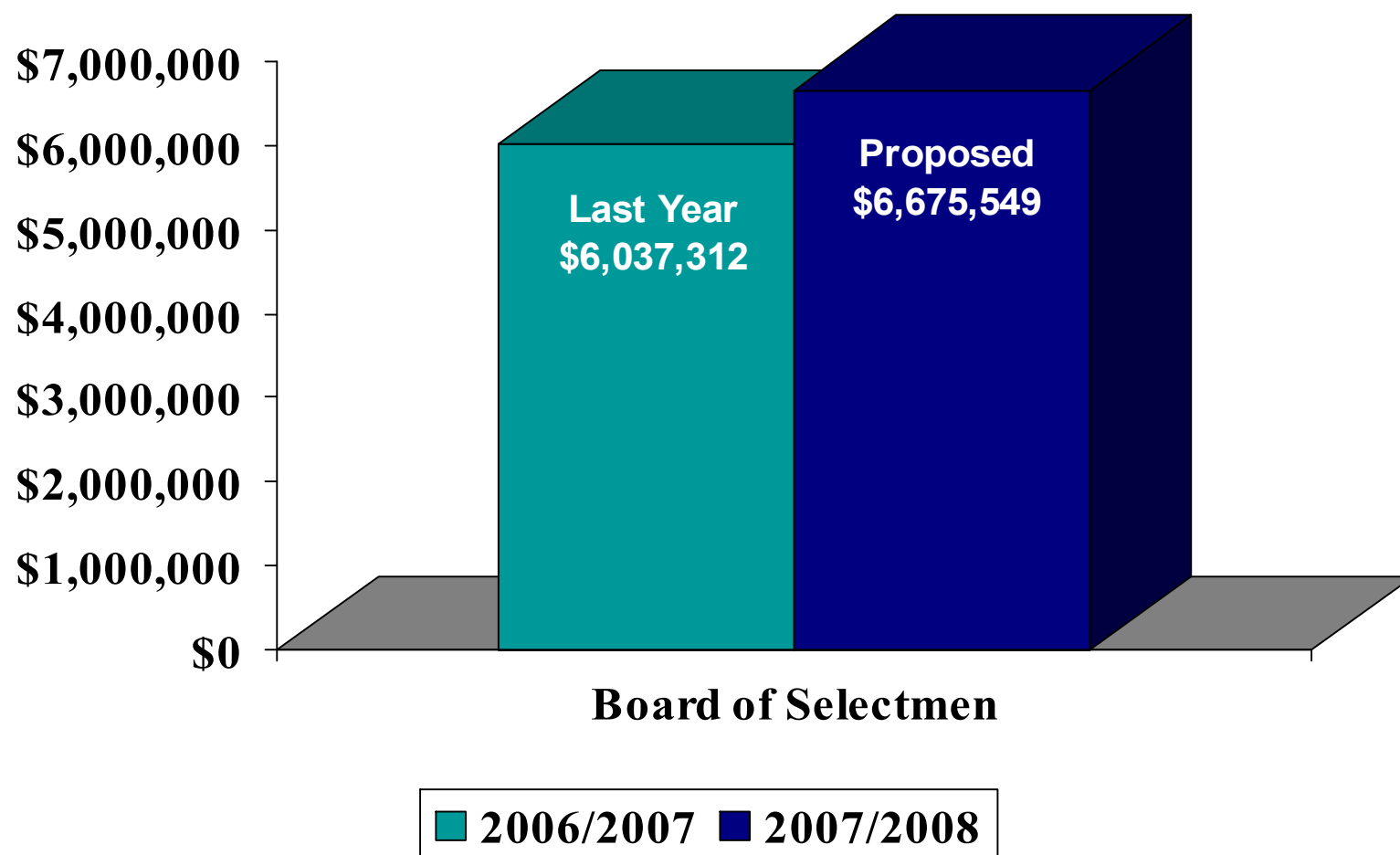
2007/2008 Budget
\$22,167,372

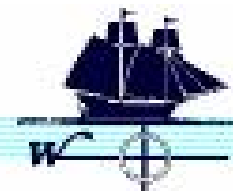




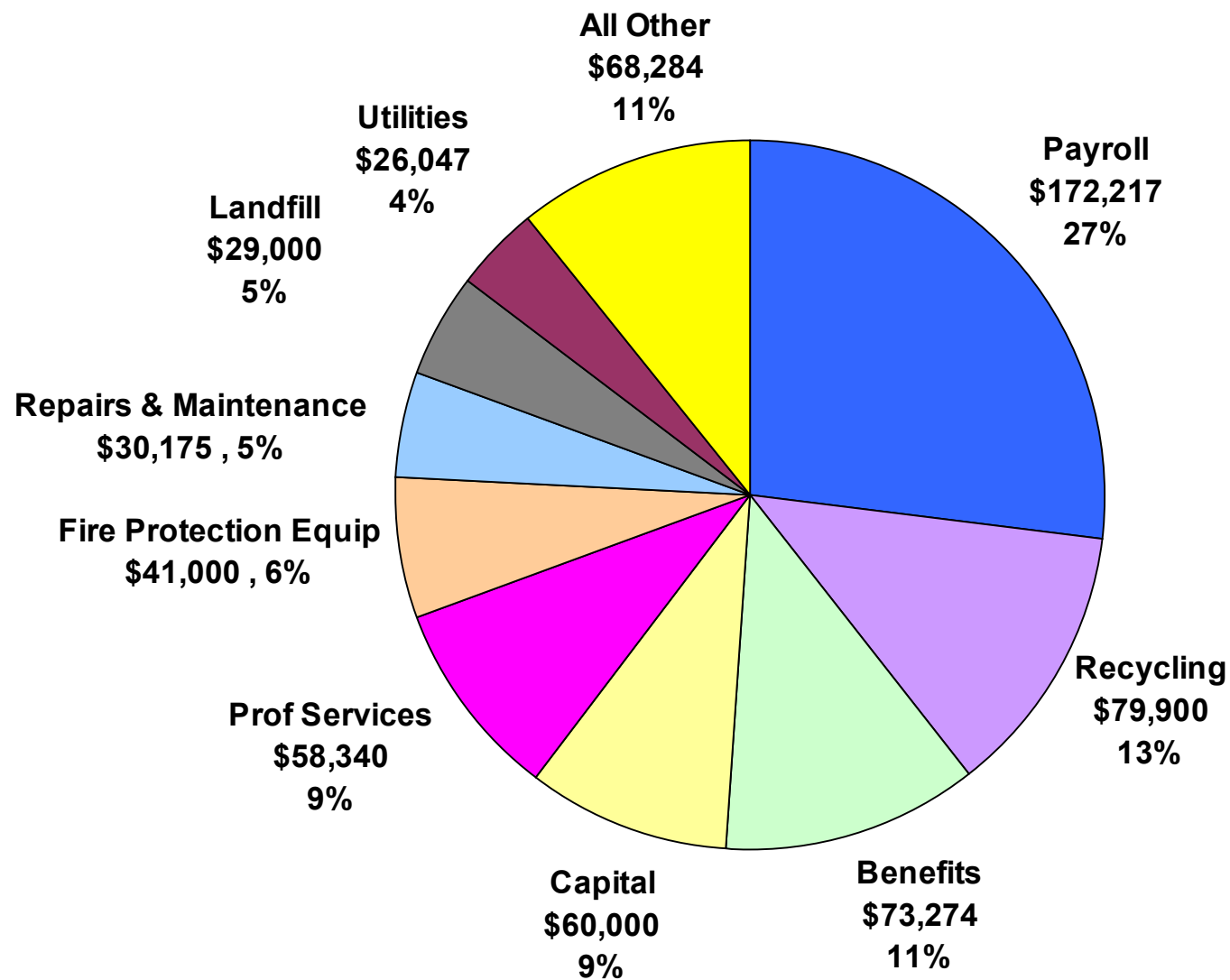
Board of Selectmen

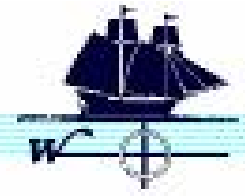
10.6% increase vs. Last Year's Budget





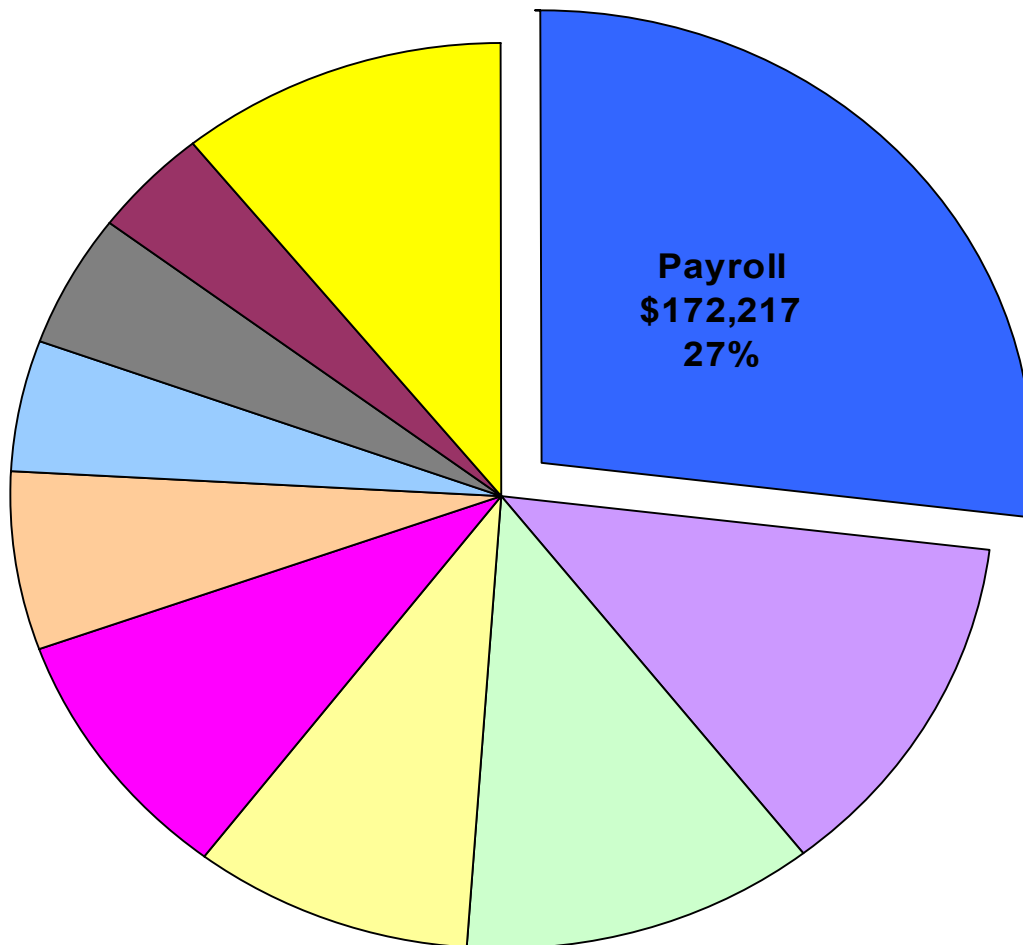
Board of Selectmen – Increase of \$638,237



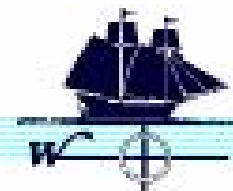


Board of Selectmen – Payroll

\$172,217 (27% of \$638,237)

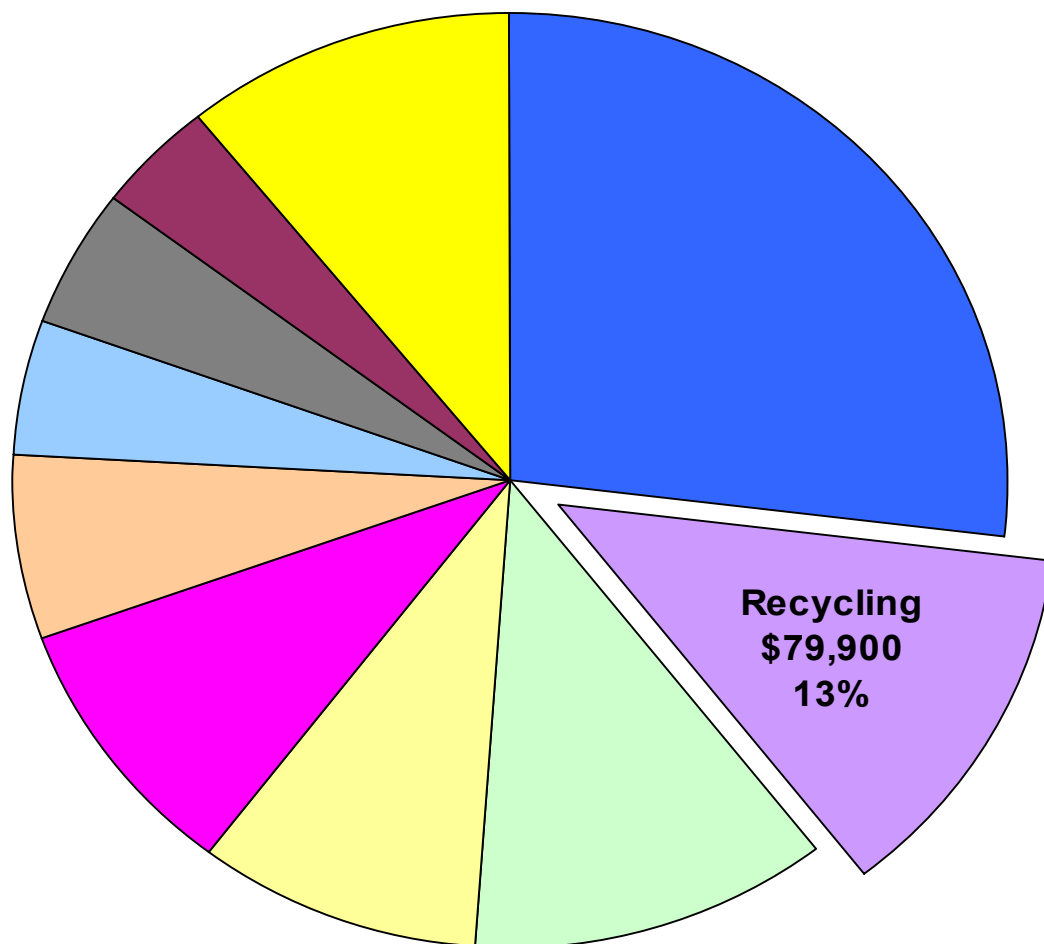


- 4% pay increase for town employees
- Excludes new pay plan for non-union employees
- \$21,000 – Resident Troopers – increased contract rate and overtime
- \$15,000 – Full staffing for Constables

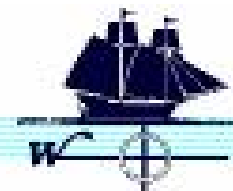


Board of Selectmen – Recycling

\$79,900 (13% of \$638,237)

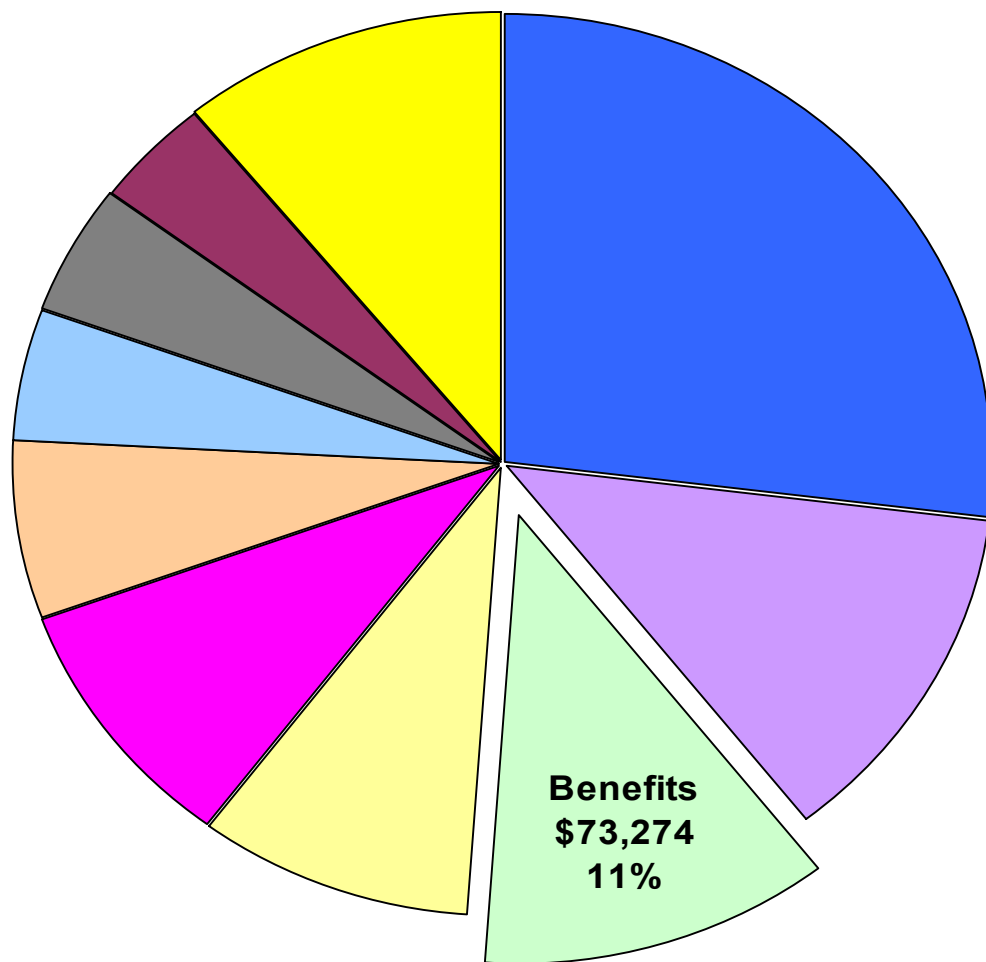


- Cost of recycling – trucking, storage containers, etc.

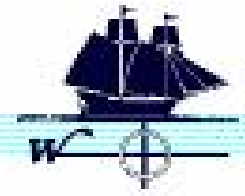


Board of Selectmen – Benefits

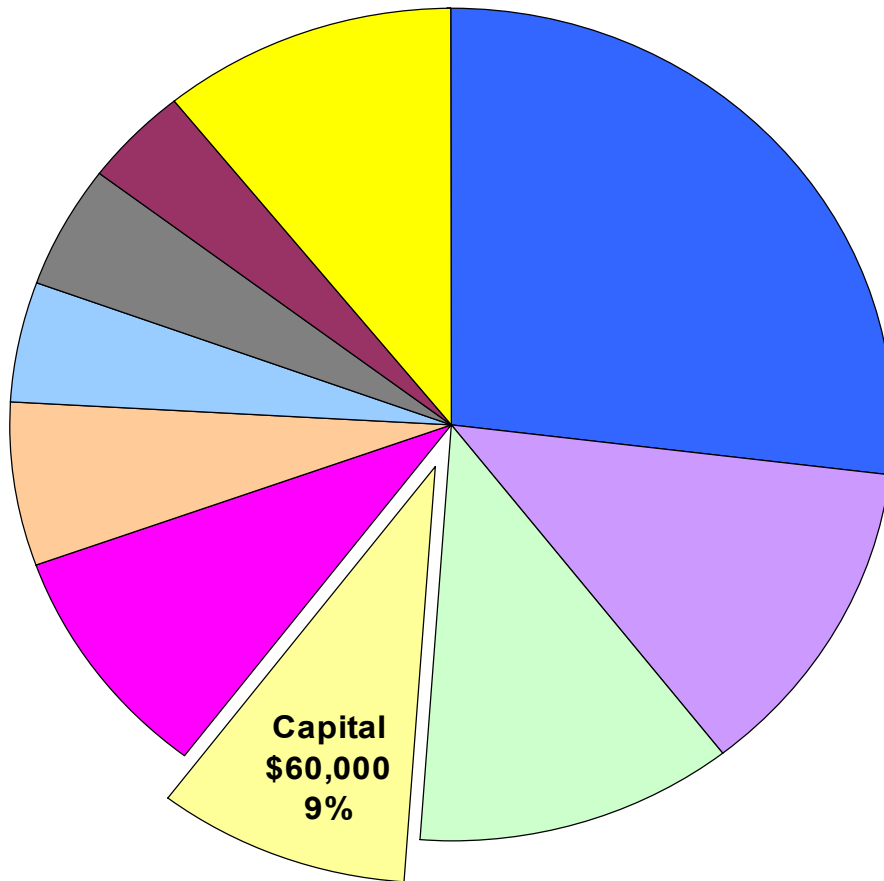
\$73,274 (11% of \$638,237)



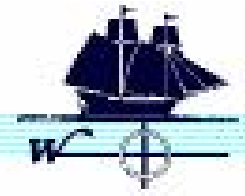
- \$56,253 – Health & Dental
represents a 10% increase over last year
- \$11,800 – Worker's Compensation
- \$5,221 – Social Security



Board of Selectmen – Capital \$60,000 (9% of \$638,237)

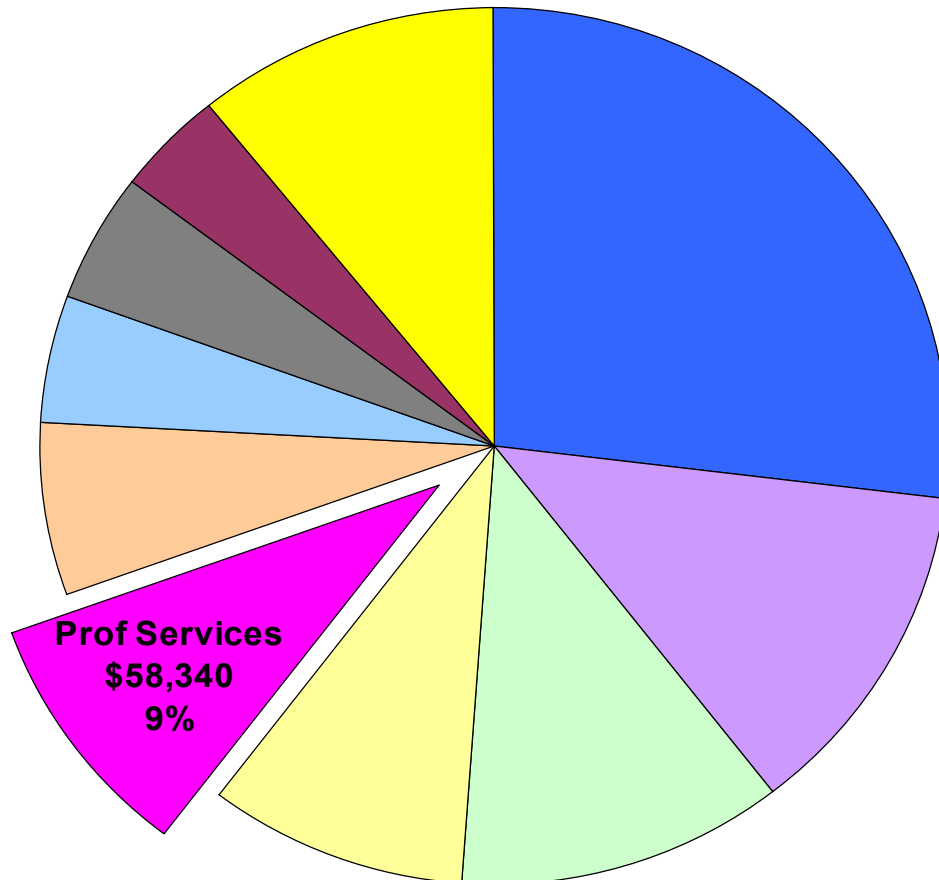


- Decreases from last year:
 - \$105,000 – Library
 - \$20,000 – Unappropriated Capital
- Increases over last year:
 - \$100,000 – LOCIP Capital
 - \$50,000 – Safety Equipment Fire
 - \$15,000 – Police vehicles
 - \$10,000 – Drainage
 - \$10,000 – Capital Improvement plan

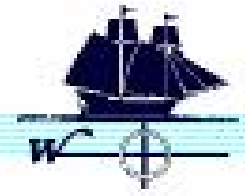


Board of Selectmen – Professional Services

\$58,340 (9% of \$638,237)

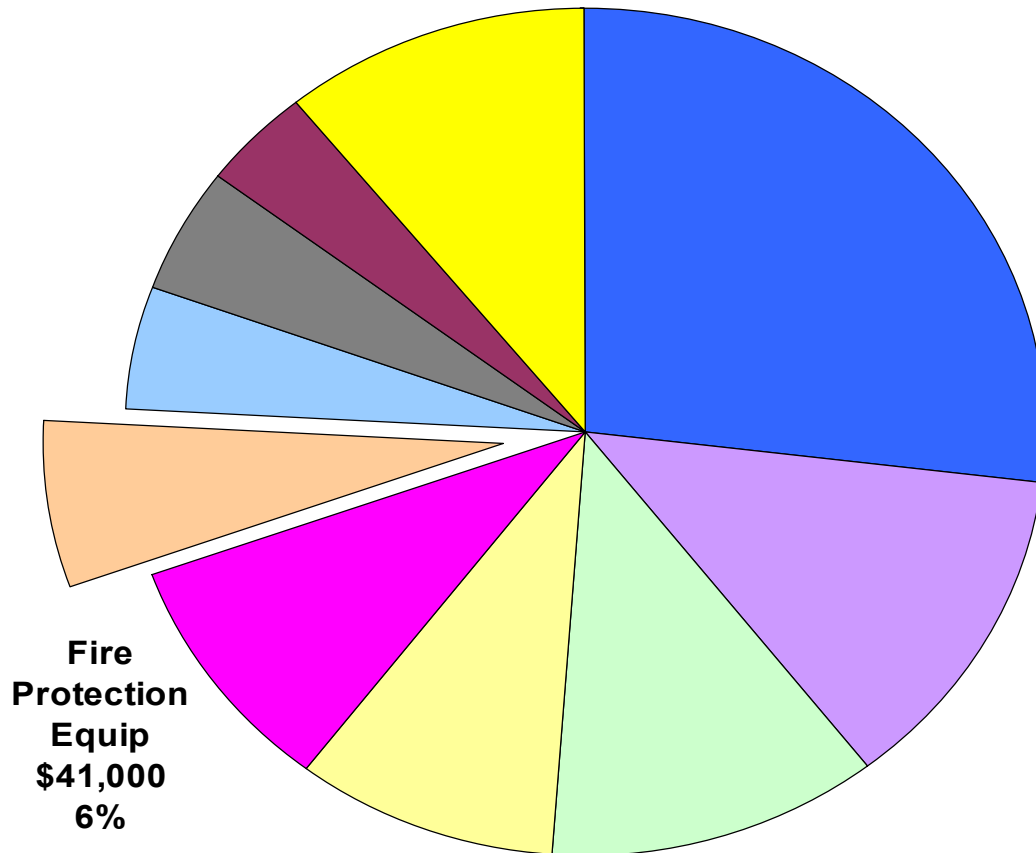


- \$20,000 – Increase in field maintenance contract
- \$18,000 – Engineering services for Planning & Zoning, should be fully offset by newly increased fees
- \$10,000 – Increase in Private Duty services for the Constables, 100% offset by revenues
- \$4,500 – Engineering services for Inland Wetlands
- \$4,000 – Update of Personnel Handbook

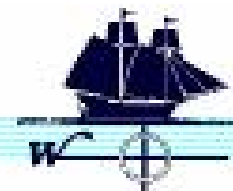


Board of Selectmen – Fire Protection Equipment

\$41,000 (6% of \$638,237)

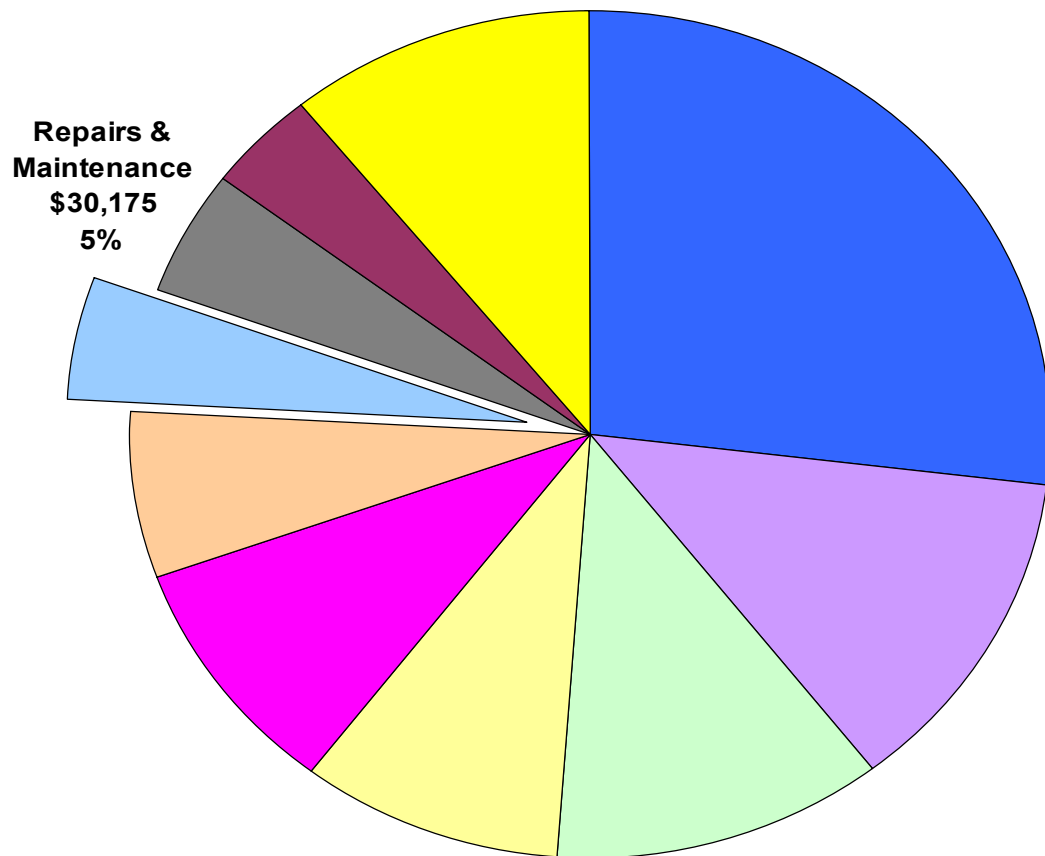


- SCBA Integrated packs
 - formerly classified as capital – should be part of the operating budget

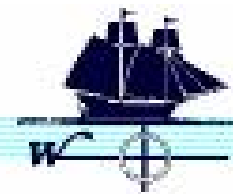


Board of Selectmen – Repairs & Maintenance

\$30,175 (5% of \$638,237)



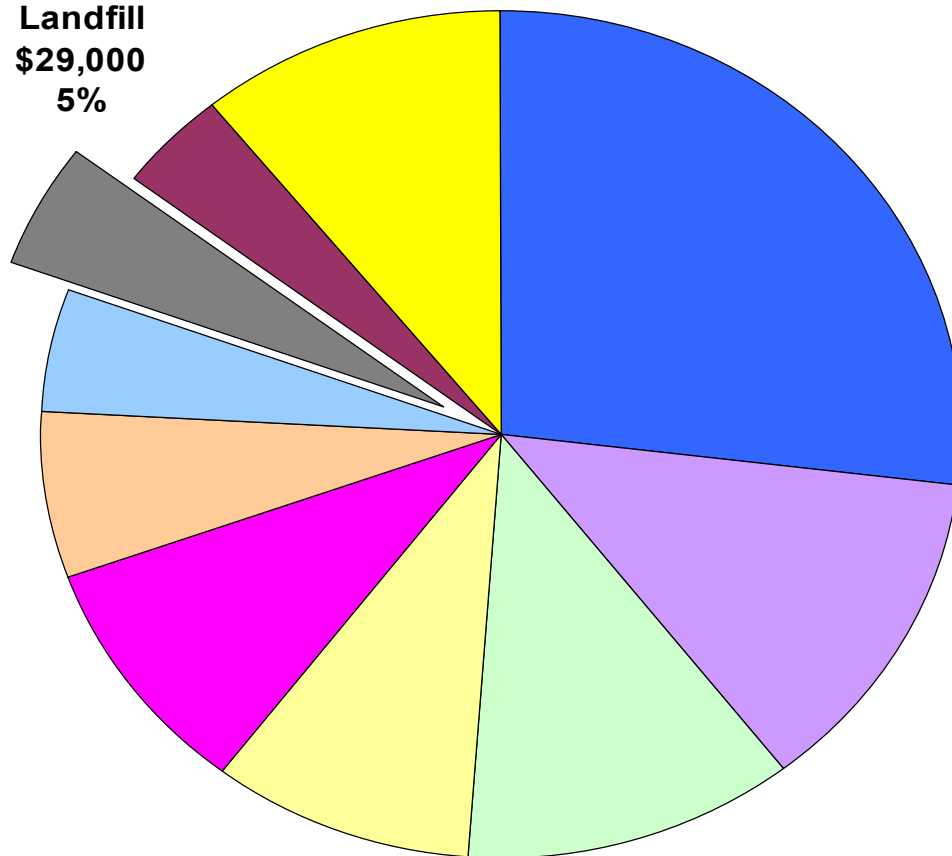
- \$15,000 – Public Works paving
- \$5,000 – Fire Department Repairs
- \$4,825 – Mulvey Bank – new Conservation project
- \$3,800 – Town Buildings



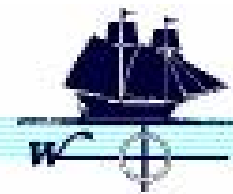
Board of Selectmen – Landfill

\$29,000 (5% of \$638,237)

Landfill
\$29,000
5%

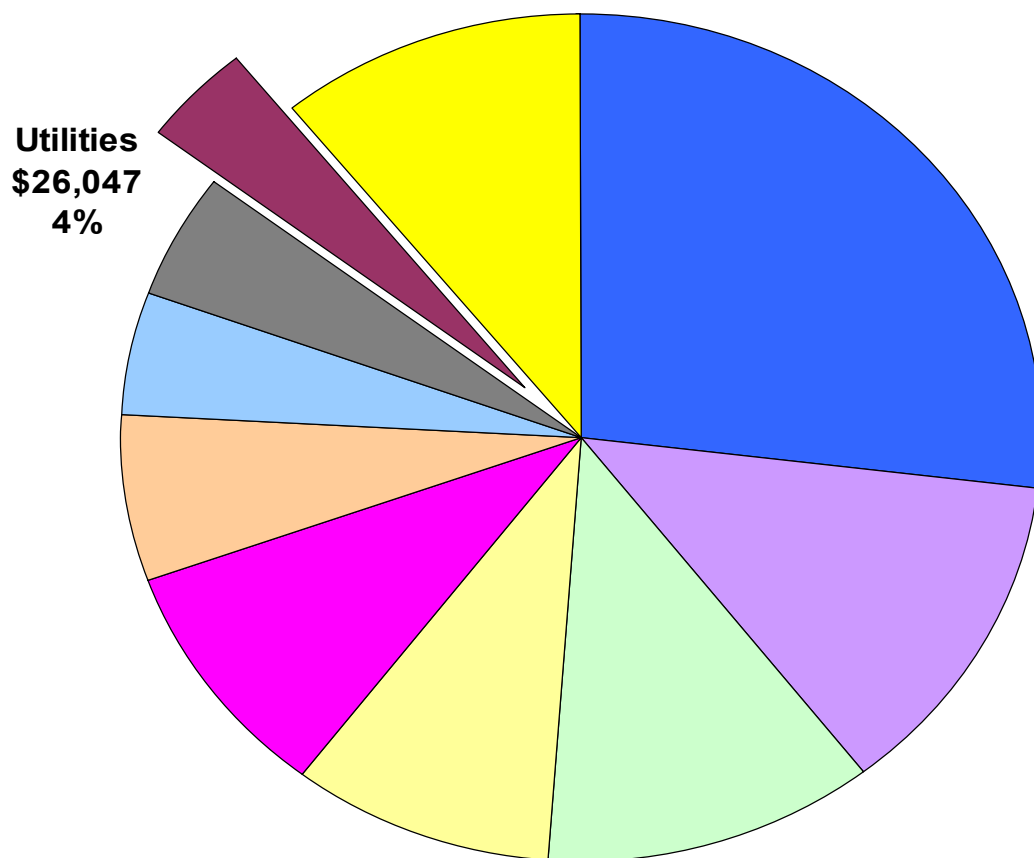


- \$13,000 – Grounds Maintenance
- \$8,000 – Equipment Rental
- \$4,500 – Well Testing
- \$3,500 – Permits

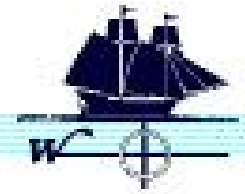


Board of Selectmen – Utilities

\$26,047 (4% of \$638,237)



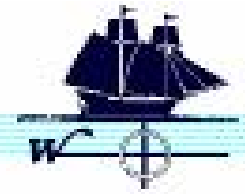
- \$15,332 – Electricity
- \$4,475 – Heat
- \$3,150 – Phone
- \$3,090 – Water



Board of Selectmen – All Other

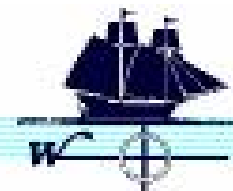
\$68,284 (11% of \$638,237)

- \$18,769 – Recreation department bus trips (offset by additional revenues)
- \$15,044 – Pension as per valuation requirements
- \$15,000 – Tax Collector refunds
- \$11,648 – Municipal Insurance
- \$8,299 – Payment to Agencies – Westbrook Youth & Family Services
- \$7,000 – Flood Control – Fawn Hill
- \$6,110 – Supplies across several departments
- \$5,000 – Hazardous Waste Disposal
- \$4,625 – Service Contracts – primarily Mulvey Center and Constables
- \$3,832 – Advertising – mainly due to higher costs for newspaper ads
- \$3,000 – Dog Fund
- \$3,000 – Senior Center Programs
- \$2,600 – Conferences across several departments
- (\$5,300) – Legal fees
- (\$30,000) – Police Vehicle
- (\$343) – all other



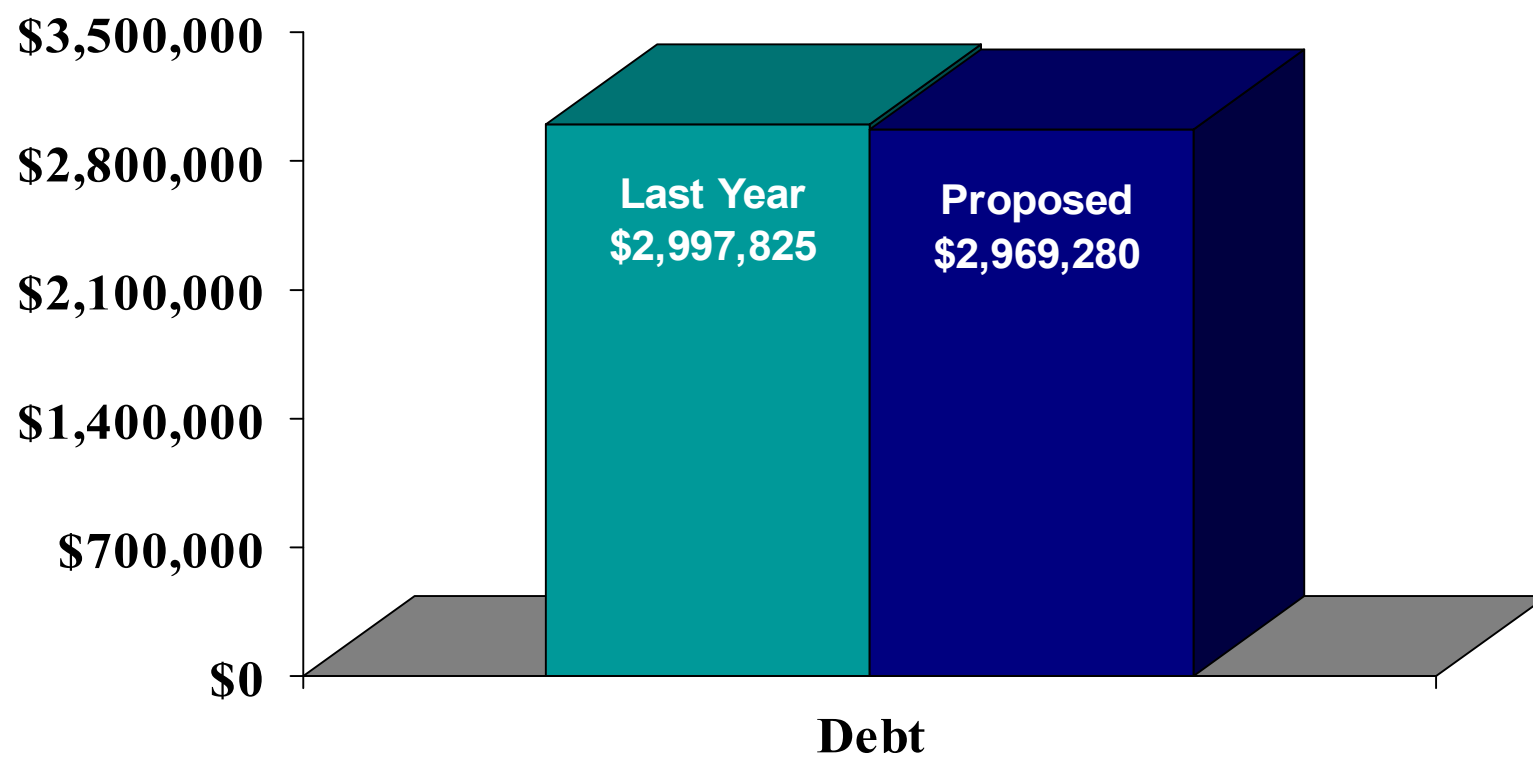
Capital Savings Balances

	<u>Balance as of March 31, 2007</u>	<u>2007/2008 Contribution</u>	<u>Estimated Balance as of July 31, 2007</u>
Unallocated	98,783.96	-	98,783.96
Assessor's Reval	51,416.00	-	51,416.00
Fire Apparatus	228,820.50	100,000.00	328,820.50
Police Vehicle	-	15,000.00	15,000.00
Highway Dept. Equipment	66,068.37	90,000.00	156,068.37
Highway/Bridge Maintenance	251,428.00	10,000.00	261,428.00
Office Machines	17,824.98	10,000.00	27,824.98
Dredging	116,851.50	10,000.00	126,851.50
Drainage	95,764.00	10,000.00	105,764.00
Waste Water	27,216.00	-	27,216.00
Communications	16,554.08	2,500.00	19,054.08
Library Expansion	100,800.00	-	100,800.00
Voting Machines	2,090.00	1,500.00	3,590.00
Athletic Fields	26,250.00	-	26,250.00
Town Center Revitalization	23,000.00	-	23,000.00
Planimetric Mapping (GIS)	20,000.00	5,000.00	25,000.00
Town Buildings	208,572.26	35,000.00	243,572.26
Seawalls	30,000.00	15,000.00	45,000.00
Capital Improvement Plan	-	10,000.00	10,000.00
LOCIP Capital	-	100,000.00	100,000.00
	<u>\$ 1,381,439.65</u>	<u>\$ 414,000.00</u>	<u>\$ 1,795,439.65</u>

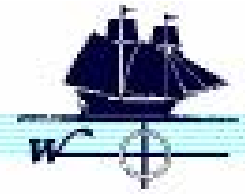


Debt

1.0% decrease vs. Last Year's Budget

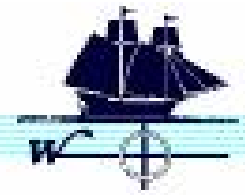


■ 2006/2007 ■ 2007/2008



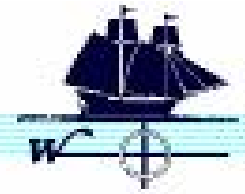
Preliminary Revenues

	Actual 2003-2004	Actual 2004-2005	Actual 2005-2006	Budgeted 2006-2007	Estimated 2007-2008
<u>GENERAL PROPERTY TAX</u>					
Prior Year Levies	\$ 95,130.79	\$ 90,000.00	\$ 100,000.00	\$ 100,000.00	\$ 75,000.00
Interest & Lien Fees	\$ 81,346.00	\$ 70,000.00	\$ 75,000.00	\$ 70,000.00	\$ 70,000.00
Supplemental Motor Vehicle Collections From Suspense	\$ 94,812.71 \$ 2,234.45	\$ 90,000.00 \$ 1,000.00	\$ 100,000.00 \$ 1,000.00	\$ 100,000.00 \$ 750.00	\$ 100,000.00 \$ 750.00
Dept Total	\$ 273,523.95	\$ 251,000.00	\$ 276,000.00	\$ 270,750.00	\$ 245,750.00
<u>LICENSES & PERMITS</u>					
Building	\$ 93,980.00	\$ 125,000.00	\$ 170,000.00	\$ 150,000.00	\$ 150,000.00
Sanitation	\$ 8,435.00	\$ 7,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Beach	\$ 6,115.00	\$ 6,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
Miscellaneous	\$ 615.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Dept Total	\$ 109,145.00	\$ 139,000.00	\$ 186,000.00	\$ 166,000.00	\$ 166,000.00
<u>FINES FORFEITS & PENALTIES</u>					
Motor Vehicle Fines	\$ 530.00	\$ 700.00	\$ 700.00	\$ 650.00	\$ 650.00
Dept Total	\$ 530.00	\$ 700.00	\$ 700.00	\$ 650.00	\$ 650.00
<u>USE OF MONEY & PROPERTY</u>					
Interest Bank Accounts	\$ 41,815.00	\$ 40,000.00	\$ 110,000.00	\$ 125,000.00	\$ 175,000.00
School Building Comm Int	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 25,000.00	\$ 20,000.00
Dept Total	\$ 41,815.00	\$ 50,000.00	\$ 120,000.00	\$ 150,000.00	\$ 195,000.00



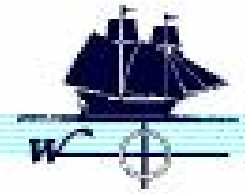
Preliminary Revenues (continued)

	Actual 2003-2004	Actual 2004-2005	Actual 2005-2006	Budgeted 2006-2007	Estimated 2007-2008
<u>REVENUE FROM OTHER AGENCY</u>					
Mashantucket/Pequot Fund	\$ 27,961.00	\$ 24,548.00	\$ 21,262.00	\$ 26,795.00	\$ 23,214.00
Grant in Lieu of Taxes State	\$ 47,442.00	\$ 43,113.00	\$ 48,961.00	\$ 53,221.00	\$ 48,260.00
Elderly Tax Relief	\$ 34,019.00	\$ 34,000.00	\$ 30,000.00	\$ 30,000.00	\$ 35,000.00
Boat Tax Reimbursements	\$ 111,911.00	\$ 111,912.00	\$ 111,911.00	\$ 111,911.00	\$ 111,911.00
Property Tax Relief Vets	\$ 3,180.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
Property Tax Relief Grant	\$ -	\$ -	\$ -	\$ 14,525.00	\$ -
Pilot Machinery	\$ 178,323.00	\$ 142,000.00	\$ 170,000.00	\$ 170,000.00	\$ 200,000.00
Town Aid Road Funds	\$ 42,567.00	\$ 62,567.00	\$ 95,691.00	\$ 102,592.00	\$ 79,143.00
Educ. Equalization (ECS)	\$ 281,073.00	\$ 301,872.00	\$ 310,924.00	\$ 311,769.00	\$ 321,122.00
Adult Education	\$ 958.00	\$ 886.00	\$ 1,197.00	\$ 1,198.00	\$ 930.00
Special Education	\$ 82,617.00	\$ 50,000.00	\$ 70,000.00	\$ 55,373.00	\$ 85,000.00
School Transportation	\$ 14,025.00	\$ 14,046.00	\$ 26,532.00	\$ 26,394.00	\$ 12,724.00
School Building Grants	\$ 576,710.00	\$ 557,922.00	\$ 538,952.00	\$ 516,841.00	\$ 497,859.00
Education Assistance Program	\$ -	\$ -	\$ -	\$ -	\$ -
Telecommunications Prop	\$ 76,457.00	\$ 56,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
Misc State Revenues	\$ 18,452.00	\$ 43,000.00	\$ 5,000.00	\$ 15,000.00	\$ 10,000.00
DUI Enforcement	\$ 13,828.00	\$ 6,000.00	\$ 6,000.00	\$ 10,000.00	\$ 15,000.00
PYMT in Lieu of Taxes	\$ 4,600.00	\$ 14,600.00	\$ 14,600.00	\$ 14,600.00	\$ 14,600.00
Private Duty Reimb Police	\$ 41,970.00	\$ 40,000.00	\$ 20,000.00	\$ 20,000.00	\$ 25,000.00
State Dare Grant	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Wildlife	\$ 6,934.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
Dept Total	\$ 1,563,027.00	\$ 1,513,466.00	\$ 1,532,030.00	\$ 1,541,219.00	\$ 1,540,763.00



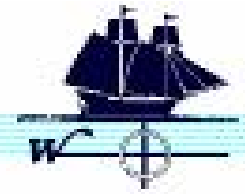
Preliminary Revenues (continued)

	Actual 2003-2004	Actual 2004-2005	Actual 2005-2006	Budgeted 2006-2007	Estimated 2007-2008
<u>CHARGES FOR CURRENT SERVICES</u>					
Town Clerk Fees	\$ 110,703.00	\$ 110,000.00	\$ 85,000.00	\$ 60,000.00	\$ 60,000.00
Conveyance Tax	\$ 270,581.00	\$ 150,000.00	\$ 170,000.00	\$ 125,000.00	\$ 125,000.00
Bulky Waste	\$ 28,697.00	\$ 40,000.00	\$ 35,000.00	\$ 30,000.00	\$ 30,000.00
Recycling	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Planning & Zoning	\$ 16,982.00	\$ 20,000.00	\$ 25,000.00	\$ 15,000.00	\$ 25,000.00
Nursing Fees	\$ 380,895.00	\$ 375,000.00	\$ 415,000.00	\$ 390,000.00	\$ 390,000.00
Library Fees & Fines	\$ 788.00	\$ 750.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Bd of Recreation Fees	\$ 132,648.00	\$ 150,000.00	\$ 145,000.00	\$ 161,200.00	\$ 195,000.00
Riggio Building Rental Income	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 12,000.00
BOCA Education Fee	\$ 2,460.00	\$ -	\$ -	\$ -	\$ -
Historic Preservation	\$ -	\$ -	\$ -	\$ -	\$ -
Dept Total	\$ 943,754.00	\$ 845,750.00	\$ 876,000.00	\$ 794,200.00	\$ 878,000.00
<u>OTHER SOURCES</u>					
Miscellaneous	\$ 111,915.00	\$ 10,000.00	\$ 10,000.00	\$ 15,000.00	\$ 10,000.00
Dept Total	\$ 111,915.00	\$ 10,000.00	\$ 10,000.00	\$ 15,000.00	\$ 10,000.00
<u>DESIGNATED FUND BALANCE</u>					
Designated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 3,043,709.95	\$ 2,809,916.00	\$ 3,000,730.00	\$ 2,937,819.00	\$ 3,036,163.00



Mill Rate Calculation

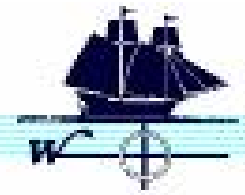
Grand List	1,307,414,420
Estimated Other Revenues	3,036,163
<u>Expenses</u>	
Board of Selectmen	6,675,549
Debt	2,969,280
Board of Education	12,522,543
	<u>22,167,372</u>
Expenses minus Other Revenues	19,131,209
Allowance for Uncollected Taxes	(200,000)
	<u>19,331,209</u>
<i>Estimated Mill Rate - 2007/2008</i>	<i>14.79</i>
Actual Mill Rate 2006/2007	22.22
Inc/(Decr) vs. 2006/2007	(7.43)



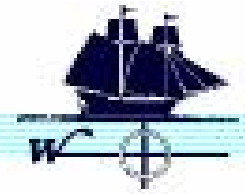
Sample Impact of Estimated Mill Rate

Assessed Value	2006/2007	2006/2007	Proposed	Proposed	Decrease vs. 2006/2007	
	Mill Rate	Taxes	2007/2008	2007/2008	Annual	per month
\$100,000	22.22	\$2,222	14.79	\$1,479	(\$743)	(\$61.92)
\$200,000		\$4,444		\$2,958	(\$1,486)	(\$123.83)
\$300,000		\$6,666		\$4,437	(\$2,229)	(\$185.75)
\$400,000		\$8,888		\$5,916	(\$2,972)	(\$247.67)

Note: the mill rate includes an allowance for uncollected taxes of \$200,000 (1.0%)



Questions & Answers



Board of Education Presentation

Superintendent – Patricia Charles

BOE Chairman – Matt Alaimo

BOE Vice-Chairman – Maureen Westbrook