

EXPENSE						
Department	2015 Budget	2016 Budget	% Δ 15-16	\$ Δ 15-16	Notes:	
1300	Admin & Board of Selectmen	191,538	218,791	14.2	27,253	
1400	Assessor	11,600	12,600	8.6	1,000	
1650	Elections/Bd Regis.	3,148	2,900	-7.9	-248	
1700	Planning	22,350	2,350	-89.5	-20,000	
1900	Legal Services	8,000	10,000	25.0	2,000	
2100	Law Enforcement Services	37,536	41,836	11.5	4,300	
2200	Fire & Rescue Services	90,384	94,034	4.0	3,650	
2400	Code Enforcement	19,870	19,870	0.0	0	
2500	Harbormaster & Shellfish	29,479	28,820	-2.2	-659	
2600	Animal Control	4,350	4,350	0.0	0	
3100	Public Services	184,202	193,808	5.2	9,606	
3200	Solid Waste	126,435	136,935	8.3	10,500	
4400	Misc-Mainland	16,791	17,462	4.0	671	
4600	Contributions	107,750	108,000	0.2	250	
5810	Genl Assistance	1,000	1,000	0.0	0	
5910	Health Services	2,100	2,100	0.0	0	
6200	Cemetery	4,670	6,760	44.8	2,090	
6900	Debt Service	532,606	221,042	-58.5	-311,564	
7500	Benefits & Insurance	143,650	134,550	-6.3	-9,100	
8000	Education	1,048,913	1,007,249	-4.0	-41,664	
8100	Street Lights	8,500	8,500	0.0	0	
8300	Contingency	21,000	21,000	0.0	0	
8800	Tax paid to Cumberland	42,000	43,000	2.4	1,000	
8900	County Tax	128,910	132,000	2.4	3,090	
9000	Capital Improvements	320,000	446,000	39.4	126,000	
Expense Totals:		3,106,782	2,914,957	-6.2	-191,825	

REVENUE (Outside of Committed Taxes)						
Division	2015 Budget	2016 Budget	% Δ 15-16	\$ Δ 15-16	Notes:	
302	AGENT FEE	2,500	3,000	20.0	500	
303	EXCISE TAX	75,000	90,000	20.0	15,000	
304	BOAT EXCISE TAX	8,000	8,000	0.0	0	
305	INTEREST & PENALTIES	6,000	6,000	0.0	0	
307	LIEN COST	800	800	0.0	0	
308	ABATEMENTS	0	0	0.0	0	
310	DONATIONS	200	100	-50.0	-100	
311	HUNTING & FISHING LIC	50	50	0.0	0	
312	MARRIAGE LICENSES	250	250	0.0	0	
313	BIRTH CERTIFICATES	50	50	0.0	0	
314	DEATH CERTIFICATES	50	50	0.0	0	
315	CLERK LICENSES	50	50	0.0	0	
316	SHELLFISH LICENSES	2,500	2,500	0.0	0	
325	SUPPLEMENTAL TAX	0	0	0.0	0.0	
326	TAX COMMITMENT	2,518,549	2,591,057	2.9	72,508	
327	HOMESTEAD STATE REIMB REV	7,000	8,000	14.3	1,000	
328	VETERANS EXEMPTION REIMB	550	600	9.1	50	
330	TREE GROWTH PENALTY	50	50	0.0	0	
331	STATE REVENUE SHARING	12,000	6,000	-50.0	-6,000	
334	SNOW REGISTR	50	50	0.0	0	
351	POLICE ISSUED FINES	3,000	5,000	66.7	2,000	
364	GROWTH PERMITS	200	500	150.0	300	
365	BOARD OF APPEALS	200	200	0.0	0	
366	BUILDING PERMITS	8,000	8,000	0.0	0	
367	ELECTRICAL PERMITS	1,000	1,200	20.0	200	
368	PLUMBING PERMITS	2,000	2,500	25.0	500	
369	OTHER PERMITS	1,000	1,000	0.0	0	
378	EDUC-AID	114,650	100,000	-12.8	-14,650	
379	INTEREST INCOME (CHECKING)	0	0	0.0	0.0	
380	INTEREST ON SAVINGS	0	0	0.0	0.0	
390	MISC REVENUE	0	0	0.0	0.0	
395	UNDESIGNATED FUND TRANSFER	45,000	30,000	-33.3	-15,000	
396	RESERVE TRANSFER	160,000	0	-100.0	-160,000	
401	DOG REVENUE	300	300	0.0	0	
403	MOORING FEES	10,000	8,000	-20.0	-2,000	
411	URBAN RURAL INIT PROGRAM	16,000	14,000	-12.5	-2,000	
412	Collected Cemetery fees	50	50	0.0	0	
418	CHEB. ISLAND SOLID WASTE	15,000	15,000	0.0	0	
500	RENTAL MOORING FEES	1,000	300	-70.0	-700	
501	STONE WHARF PERMITS	5,000	5,500	10.0	500	
502	TRANSIENT TIE-UP FEES	1,500	1,300	-13.3	-200	
511	CTC ESCROW - BLANCHARD LO	2,000	2,000	0.0	0	
512	Copy Fee Revenue	200	250	25.0	50	
805	School Reserve Transfer	87,033	0	-100.0	-87,033	
	Other School Revenue	0	3,250	-	3,250	
Revenue Totals:		3,106,782	2,914,957	-6.2	-191,825	

Pre Commitment - ESTIMATE
Town of Chebeague Island
FY 2016 MUNICIPAL TAX RATE CALCULATION FORM

1. Local Taxable Real Estate Valuation.....	\$121,147,173.00	
2. Local Taxable Personal Property Valuation.....	\$231,451.00	
3. Total Taxable Valuation (Line 1 plus line 2).....		\$121,378,624.00
4. Total of Homestead Exemption Valuation.....	\$884,070.00	
5. Total Valuation Base (Line 3 plus 50% of line 4).....		\$121,820,659.00

6. Municipal Fiscal Year = 07/01/2014 to 06/30/2015

APPROPRIATIONS

7. County Tax.....	\$132,000.00	4.53%
8. Municipal Appropriation.....	\$1,775,708.00	60.92%
9. TIF Financing Plan Amounts.....	\$0.00	0.00%
10. School/Educational Appropriations	\$1,007,249.00	34.55%
(Adjusted to Municipal Fiscal Year)		
11. Total Appropriations (Add lines 7 through 10).....		\$2,914,957.00

ALLOWABLE DEDUCTIONS

12. State Municipal Revenue Sharing.....	\$6,000.00	
13. Other Revenues: (Revenues not accounted for in Municipal Appropriation which are to be used to reduce the commitment such as Tree Growth and Veterans reimbursement, trust fund income, etc.)	\$317,900.00	
14. Total Deductions (Line 12 plus line 13).....		\$323,900.00
15. Net to be raised by local property tax rate (Line 11 minus line 14)		\$2,591,057.00

16. $\frac{\$2,591,057.00}{\text{(Amount from line 15)}} \times 1.05 = \underline{\$2,720,609.85}$ Maximum Allowable Tax

17. $\frac{\$2,591,057.00}{\text{(Amount from line 15)}} \div \frac{\$121,820,659}{\text{(Amount from line 5)}} = \underline{0.02127}$ Minimum Tax Rate

18. $\frac{\$2,720,609.85}{\text{(Amount from line 16)}} \div \frac{\$121,820,659}{\text{(Amount from line 5)}} = \underline{0.02233}$ Maximum Tax Rate

MILL RATE

19. $\frac{\$121,378,624}{\text{(Amount from line 3)}} \times \boxed{21.50} = \underline{\$2,609,640.42}$ **TO BE DETERMINED**
(MILL RATE) 2.40%

20. $\frac{\$2,591,057.00}{\text{(Amount from line 15)}} \times 0.05 = \underline{\$129,552.85}$ Maximum Overlay

21. $\frac{\$442,035}{\text{(Amount from line 4)}} \times \frac{0.02150}{\text{(Selected Rate)}} = \underline{\$9,503.75}$ Homestead Reimbursement
(Enter on line 8, Assessment Warrant)

22. $\frac{\$2,619,144.17}{\text{(Line 19 plus line 21)}} - \frac{\$2,591,057.00}{\text{(Amount from line 15)}} = \underline{\$28,087.17}$ Overlay = (1.08%)
(Enter on line 5, Assessment Warrant)

(If Line 22 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant, Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.

Department		2016 Budget	Percentages
8000	Education	1,007,249	34.55
9000	Capital Improvements	446,000	15.30
6900	Debt Service	221,042	7.58
1300	Admin & Board of Selectmen	218,791	7.51
3100	Public Services	193,808	6.65
3200	Solid Waste	136,935	4.70
7500	Benefits & Insurance	134,550	4.62
8900	County Tax	132,000	4.53
4600	Contributions	108,000	3.71
2200	Fire & Rescue Services	94,034	3.23
8800	Tax paid to Cumberland	43,000	1.48
2100	Law Enforcement Services	41,836	1.44
2500	Harbormaster & Shellfish	28,820	0.99
8300	Contingency	21,000	0.72
2400	Code Enforcement	19,870	0.68
4400	Misc-Mainland	17,462	0.60
1400	Assessor	12,600	0.43
1900	Legal Services	10,000	0.34
8100	Street Lights	8,500	0.29
6200	Cemetery	6,760	0.23
2600	Animal Control	4,350	0.15
1650	Elections/Bd Regis.	2,900	0.10
1700	Planning	2,350	0.08
5910	Health Services	2,100	0.07
5810	Genl Assistance	1,000	0.03
		2,914,957	100

BUDGETED DEPARTMENTAL EXPENDITURES AS A PERCENTAGE OF THE FY 2015-2016 TOTAL

