

**Board of Selectmen Meeting Notice,  
April 11, 2018**

**The Board of Selectmen will hold a Meeting on Wednesday,  
April 11, 2018 at the Chebeague Island Hall at 6:00 PM**

**I. Call Public Meeting to Order**

**II. Public Comment for items not on the agenda**

**III. Reports**

Town Administrator  
Town Treasurer

**IV. Regular Business**

18-087 Undesignated Fund Balance Policy Statement

To review and approve the Undesignated Fund Policy Statement.

18-088 Approve Town Meeting Warrant for June 9, 2018 Annual Town Meeting

- To review and approve the Town Meeting Warrant for the Annual Town Meeting on June 9, 2018.
- Presentation of final budget for June 9, 2018 Annual Town Meeting

18-089 Public Works Truck #10

**V. Communications**

**VI. Review and approve prior meeting minutes of March 28, 2018**

**VII. Approval of Expense Warrant(s)**

**VIII. Other Business**

**IX. Adjourn Meeting**

Town of Chebeague Island  
192 North Road  
Chebeague Island, ME 04017

Phone: 207-846-3148

[townofchebeague@chebeague.net](mailto:townofchebeague@chebeague.net)

Fax-207-846-6413

MEMO

**To:** Town of Chebeague Island Board of Selectmen  
**From:** Marjorie E. Stratton, Town Administrator  
**Date:** April 11, 2018  
**Re:** Town Administrator's Report

**Chipping and Grinding brush and stumps at Public Works / Transfer Station**

We gave up on Mr. Marshall and hired someone through Affordable Tree. It's done and looks great. Please spread the word that there are plenty of wood chips and mulch for the taking at the brush dump.

**Employee Handbook – Travel Expenses**

Our Handbook says in Article XXXVI – Travel, "Employees required to travel on official business for the Town will be reimbursed for reasonable expenses such as food, lodging and transportation which are incurred while on Town business. Reimbursements for use of a personal vehicle shall be made at the prevailing IRS mileage rate. The Town shall prepare reimbursement guidelines."

Also under Article XXV – Employee Professional Development, "A. Education and Training: The Town Administrator may submit requests for funding for training and development of employees as part of their annual budget proposal. The use of training funds will be determined by the Town Administrator." And "C. Records: A record of each in-service, employer approved training program, conference, and course completed by any employee will be kept as part of the employee's personnel record."

**Public Works Overtime**

As requested, the Public Works Overtime has been properly reclassified.

**Cost of Bulky Waste Weekend**

I calculated the cost based on last year's event. It was \$9,160.35. The cost could vary according to the weight of discarded materials. This cost is based on six additional 30-yard containers. There are additional trucking and barging fees. I figured two employees for two eight-hour days. On an annual basis we probably spend from \$9 to \$10 thousand.

**2018 Municipal Technology Conference**

I have to go to the School Construction bid opening in Freeport April 27<sup>th</sup>, but there are a couple of sessions someone may want to attend. One is ***How to save money and conserve energy with LED Street Lights*** at 10:00 a.m. and ***UPDATE: The State of Municipal Broadband*** at 3:00 p.m. If you are interested, let me know.

Town of Chebeague Island  
192 North Road  
Chebeague Island, ME 04017

---

Phone: 207-846-3148

[townofchebeague@chebeague.net](mailto:townofchebeague@chebeague.net)

Fax-207-846-6413

**Treasurer's Report – Month of March 2018**

Bank Account Reconciliations: We are reconciled through March 31, 2018. Machias Savings Bank checking account has a balance of \$1,109,107.28 as of March 31, 2018. We also have \$1,129,666.23 in our combined Reserve Funds account at Machias Savings Bank as of March 31, 2018. Deposits to the Reserve funds were \$66,000 for transfers to the School Capital Reserve accounts as voted by the School Board Committee.

Income and Expense – Month of March 2018

Receipts for March totaled \$827,462.82. Real Estate payments were \$800,087.02. Motor Vehicle Excise was \$11,500.14. Net expenses for March totaled \$165,095.66.

Income and Expense – Year to Date:

The Year to Date is reported through March 2018. Departmental totals should be at about 75% of budget or less. I didn't notice any problems.

If you have any questions about individual accounts, please let me know.

Respectfully Submitted,

Marjorie E. Stratton, Treasurer  
Town of Chebeague Island

Journal Summary List  
All Journal Types  
March

Jrnl	Date	Type	Per	Expense	Revenue	G / L	Cash	Enc	Description
0199	03/09/18	AP	03	9,952.39	0.00	3,427.11	-13,379.50	0.00	School Board 3/6/18
0201	03/02/18	CR	03	0.00	-2,514.74	-19,630.49	22,145.23	0.00	03/02/2018 C/R
0202	03/15/18	AP	03	23,087.15	0.00	1,574.18	-24,661.33	0.00	Selectmens Warrant 3/14/18
0203	03/06/18	GJ	03	785.90	0.00	0.00	-785.90	0.00	To Record HRA Claim
0206	03/09/18	AP	03	0.00	0.00	21,257.98	-21,257.98	0.00	SCHOOL RENOVATION
0207	03/09/18	CR	03	0.00	-1,983.41	-118,103.01	120,086.42	0.00	03/09/2018 C/R
0208	03/12/18	GJ	03	-66.15	79.50	-31,343.74	31,330.39	0.00	To Recore HRA Claim
0209	03/15/18	CR	03	0.00	-965.83	-70,469.46	71,435.29	0.00	03/12/2018 C/R
0210	03/22/18	AP	03	16,801.84	0.00	961.35	-17,763.19	0.00	SCHOOL WARRANT 3/20/18
0211	03/15/18	GJ	03	0.00	0.00	0.00	0.00	0.00	To Reclassify Public Works
0212	03/15/18	GJ	03	36,152.81	0.00	-2,198.85	-33,953.96	0.00	To Record Payroll for Period
0213	03/16/18	CR	03	0.00	-1,576.54	-163,201.95	164,778.49	0.00	03/16/2018 C/R
0214	03/19/18	AP	03	0.00	0.00	-1,100.00	1,100.00	0.00	Check Return - 13813
0215	03/19/18	GJ	03	-9,671.30	-6,279.36	0.00	15,950.66	0.00	To Record April Educ Aid
0216	03/29/18	AP	03	57,950.18	0.00	1,686.75	-59,636.93	0.00	SELECTMENS MEETING
0217	03/23/18	GJ	03	740.70	2,115.64	-2,000.00	-856.34	0.00	To record Bus Deisel
0218	03/23/18	CR	03	0.00	-5,405.00	-124,710.04	130,115.04	0.00	03/23/2018 C/R
0219	03/26/18	CR	03	0.00	-6,005.66	-102,667.41	108,673.07	0.00	03/26/2018 C/R
0220	03/29/18	CR	03	0.00	-2,547.93	-133,969.04	136,516.97	0.00	03/29/2018 C/R
0221	03/30/18	CR	03	0.00	-1,932.33	-80,472.12	82,404.45	0.00	03/30/2018 C/R
0224	04/03/18	GJ	03	29,244.84	0.00	-2,263.36	-26,981.48	0.00	To Record Payroll for Period
0226	04/05/18	GJ	03	0.00	0.00	66,000.00	-66,000.00	0.00	To Record School Reserve
0230	04/06/18	GJ	03	117.30	-440.00	-2,375.17	2,697.87	0.00	To Record reconciling items
<b>Totals</b>				<b>165,095.66</b>	<b>-27,455.66</b>	<b>-759,597.27</b>	<b>621,957.27</b>	<b>0.00</b>	

\* - Incorrect control entry

- 23 Journals Listed
- 0 Out of Balance
- 0 Expense Control Errors
- 0 Revenue Control Errors
- 0 Encumbrance Control Errors

Actual Date Between 03/01/2018 and 03/31/2018

Receipt Summary

Type	Count	Amount
2 Boat Registration	20	904.60
3 SHELLFISH LICENSE	8	230.00
4 PERMITS	3	310.60
10 MOORING PERMIT	41	1,950.00
12 TRANSFER STATION	6	1,051.00
13 HUNTING/FISHING	6	107.00
15 STONE WHARF FEES	4	500.00
16 Parking Tickets	8	550.00
18 misc	5	6,239.56
23 Copy/Fax Revenue	3	25.00
25 Revenue Sharing	1	662.46
30 Vict/Spec Amuse Lic	5	305.00
90 Real Estate Payment	390	800,087.02
91 Tax Lien Payment	3	2,400.94
99 Motor Vehicle	46	11,500.14
101 School Lunch Money	2	177.50
800 Dog Registration	13	462.00
	564	827,462.82

## Expense Summary Report

ALL Departments

March

Account	Budget	Curr Mnth	----- Y T D -----		Net
	Original	Net	Debits	Credits	
1300 - Admin & Board of Selectman	246,201.00	18,424.85	185,265.01	33.00	185,232.01
1400 - Assessor	13,250.00	1,007.00	9,105.00	0.00	9,105.00
1650 - Elections/Bd Regis.	2,690.00	0.00	308.00	0.00	308.00
1700 - Planning	12,350.00	453.89	4,011.64	0.00	4,011.64
1900 - Legal Services	15,000.00	124.87	2,176.40	0.00	2,176.40
2100 - Law Enforcement Services	41,431.00	654.45	31,242.53	0.00	31,242.53
2200 - Fire & Rescue Services	97,991.00	7,264.46	59,537.17	1,253.64	58,283.53
2400 - Code Enforcement	20,915.00	1,800.00	12,205.00	0.00	12,205.00
2500 - Harbormaster & Shellfish	30,550.00	1,741.74	18,044.03	0.00	18,044.03
2600 - Animal Control	4,750.00	988.99	3,480.68	0.00	3,480.68
3100 - Public Services	229,010.00	10,472.47	163,783.67	11,625.66	152,158.01
3200 - Solid Waste	158,057.00	4,798.05	100,051.74	150.00	99,901.74
4400 - Misc-Mainland	18,887.00	0.00	0.00	0.00	0.00
4600 - Contributions	124,500.00	3,500.00	66,500.00	0.00	66,500.00
5810 - Genl Assistance	500.00	0.00	0.00	0.00	0.00
5910 - Health Services	2,100.00	500.00	1,500.00	0.00	1,500.00
6200 - Cemetery	12,950.00	0.00	7,679.47	0.00	7,679.47
6900 - Debt Service	271,278.00	46,051.05	259,204.73	0.00	259,204.73
7500 - Benefits & Insurance	155,240.00	13,342.71	135,629.49	17,545.21	118,084.28
8000 - Education	1,183,904.00	52,804.99	974,694.75	15,347.77	959,346.98
8100 - Street Lights	10,650.00	966.14	7,160.70	0.00	7,160.70
8300 - Contingency	16,000.00	200.00	3,305.00	0.00	3,305.00
8800 - Tax paid to Cumberland	44,500.00	0.00	21,887.03	0.00	21,887.03
8900 - County Tax	125,326.00	0.00	125,326.00	0.00	125,326.00
9000 - Capital Improvements	360,000.00	0.00	360,000.00	0.00	360,000.00
Final Totals	3,198,030.00	165,095.66	2,552,098.04	45,955.28	2,506,142.76

Exp / Rev Summary Report  
ALL Departments  
March

Account	Budget	Current Month	Year To Date	Balance	Percent
1300 Admn/Select					
REVENUES					
302 AGENT FEE	3,000.00	175.00	1,977.00	1,023.00	65.90
303 EXCISE TAX	85,000.00	8,869.39	76,577.86	8,422.14	90.09
304 BOAT EXCISE	7,500.00	410.60	2,310.20	5,189.80	30.80
305 INT & PEN	5,000.00	763.42	4,047.46	952.54	80.95
307 LIEN COST	0.00	166.91	739.23	-739.23	0.00
308 ABATEMENTS	0.00	0.00	-1,634.91	1,634.91	0.00
311 HUNT&FISH	0.00	0.00	9.00	-9.00	0.00
312 MARRIAGE LIC	0.00	0.00	111.00	-111.00	0.00
313 BIRTH CERT	0.00	0.00	18.60	-18.60	0.00
315 CLERK LIC	0.00	14.00	68.25	-68.25	0.00
316 SHELLFSH LIC	2,500.00	230.00	1,660.00	840.00	66.40
326 TAX COMMIT	2,848,411.00	0.00	2,890,844.40	-42,433.40	101.49
327 HOMEST REIMB	21,484.00	0.00	16,554.00	4,930.00	77.05
328 VETERAN EXEM	450.00	0.00	0.00	450.00	0.00
330 TREE GROWTH	0.00	0.00	3,787.05	-3,787.05	0.00
331 REV SHARING	16,493.00	662.46	11,575.05	4,917.95	70.18
334 SNOW REGISTR	0.00	0.00	26.48	-26.48	0.00
351 POLICE FINES	2,500.00	550.00	2,625.00	-125.00	105.00
365 BD APPEALS	0.00	0.00	200.00	-200.00	0.00
366 BLDG PERMITS	8,000.00	235.60	1,177.65	6,822.35	14.72
367 ELEC PERMITS	1,200.00	75.00	839.80	360.20	69.98
368 PLUMB PRMITS	2,500.00	0.00	1,585.00	915.00	63.40
369 OTHER PERMIT	500.00	305.00	1,205.00	-705.00	241.00
378 EDUC-AID	75,352.00	6,279.36	62,793.60	12,558.40	83.33
379 INT INCOME	0.00	440.00	3,134.36	-3,134.36	0.00
390 MISC REVENUE	0.00	4,044.42	9,073.07	-9,073.07	0.00
395 UF TRANSFER	50,000.00	0.00	0.00	50,000.00	0.00
401 DOG REVENUE	0.00	425.00	812.00	-812.00	0.00
403 MOORING FEES	3,500.00	1,475.00	2,625.00	875.00	75.00
411 DOT REV URIP	14,940.00	0.00	15,108.00	-168.00	101.12
412 Cemetery Fee	0.00	0.00	1,645.00	-1,645.00	0.00
418 CI S/WASTE	20,000.00	1,057.00	16,835.00	3,165.00	84.18
500 RENT MOORING	0.00	525.00	525.00	-525.00	0.00
501 ST/WHF PMT	5,000.00	500.00	1,558.00	3,442.00	31.16
502 TRANS TIEFEE	1,700.00	0.00	2,789.00	-1,089.00	164.06
512 Copy Fee Rev	0.00	25.00	758.55	-758.55	0.00
Revenue Total	3,175,030.00	27,228.16	3,133,959.70	41,070.30	98.71
EXPENSES					
1000 Wages - F/T	151,960.00	10,475.99	106,909.06	45,050.94	70.35
1010 Wages - P/T	1,711.00	1,361.85	15,400.44	-13,689.44	900.08
1110 Elected Off.	6,000.00	3,000.00	6,000.00	0.00	100.00
1300 Bank Fees	520.00	30.00	339.80	180.20	65.35
2010 Gasoline	2,500.00	77.00	709.66	1,790.34	28.39
2030 Telephone	2,724.00	218.98	2,032.76	691.24	74.62
2041 Technology	11,000.00	210.00	11,959.18	-959.18	108.72
3010 Advertising	1,325.00	102.30	1,731.20	-406.20	130.66
3140 Member Dues	3,500.00	0.00	3,039.00	461.00	86.83
3160 Misc. Exp.	0.00	0.00	21.40	-21.40	0.00
3202 Janitorial	250.00	0.00	27.03	222.97	10.81
3210 Postage	2,500.00	0.00	1,699.50	800.50	67.98
3220 Printing	2,750.00	0.00	519.91	2,230.09	18.91
3240 Publications	215.00	0.00	0.00	215.00	0.00
3250 Reg of Deeds	760.00	38.00	404.00	356.00	53.16
3300 Office Supp.	4,500.00	2,013.41	2,894.76	1,605.24	64.33

**Exp / Rev Summary Report**  
ALL Departments  
March

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>1300 Admn/Select CONT'D</b>					
3335 Travel	9,500.00	164.81	4,919.25	4,580.75	51.78
3405 Hall Rental	4,000.00	0.00	2,000.00	2,000.00	50.00
4000 Bldg Maint	5,000.00	0.00	139.44	4,860.56	2.79
4010 Equip Rental	3,486.00	370.51	1,815.62	1,670.38	52.08
5000 Contr. Svcs	4,000.00	302.00	3,360.00	640.00	84.00
5010 Auditing	15,000.00	0.00	9,000.00	6,000.00	60.00
5015 Anniv. Celeb	10,500.00	0.00	10,000.00	500.00	95.24
5240 Training	2,500.00	60.00	310.00	2,190.00	12.40
Expense Total	246,201.00	18,424.85	185,232.01	60,968.99	75.24
<b>Net Profit / (Loss)</b>	<b>2,928,829.00</b>	<b>8,803.31</b>	<b>2,948,727.69</b>	<b>19,898.69</b>	

1400 Assessor

**E X P E N S E S**

3250 Reg of Deeds	250.00	7.00	105.00	145.00	42.00
3390 Assess Maps	1,000.00	0.00	0.00	1,000.00	0.00
5000 Contr. Svcs	12,000.00	1,000.00	9,000.00	3,000.00	75.00
Expense Total	13,250.00	1,007.00	9,105.00	4,145.00	68.72
<b>Net Profit / (Loss)</b>	<b>(13,250.00)</b>	<b>(1,007.00)</b>	<b>(9,105.00)</b>	<b>4,145.00</b>	

1650 Elect/Bd Reg

**E X P E N S E S**

1010 Wages - P/T	1,690.00	0.00	308.00	1,382.00	18.22
5220 Pgm/Election	1,000.00	0.00	0.00	1,000.00	0.00
Expense Total	2,690.00	0.00	308.00	2,382.00	11.45
<b>Net Profit / (Loss)</b>	<b>(2,690.00)</b>	<b>0.00</b>	<b>(308.00)</b>	<b>2,382.00</b>	

1700 Planning

**E X P E N S E S**

1010 Wages - P/T	0.00	0.00	342.25	-342.25	0.00
1070 G.I.S.	2,000.00	0.00	0.00	2,000.00	0.00
3010 Advertising	200.00	109.69	215.19	-15.19	107.60
3210 Postage	100.00	6.70	6.70	93.30	6.70
3240 Publications	50.00	0.00	110.00	-60.00	220.00
5090 Cont. Serv.	10,000.00	337.50	3,337.50	6,662.50	33.38
Expense Total	12,350.00	453.89	4,011.64	8,338.36	32.48
<b>Net Profit / (Loss)</b>	<b>(12,350.00)</b>	<b>(453.89)</b>	<b>(4,011.64)</b>	<b>8,338.36</b>	

1900 Legal Svcs

**E X P E N S E S**

5540 Gen. Admin.	15,000.00	124.87	2,176.40	12,823.60	14.51
Expense Total	15,000.00	124.87	2,176.40	12,823.60	14.51
<b>Net Profit / (Loss)</b>	<b>(15,000.00)</b>	<b>(124.87)</b>	<b>(2,176.40)</b>	<b>12,823.60</b>	

2100 Law Enf Svcs

**E X P E N S E S**

1010 Wages - P/T	8,320.00	540.00	5,400.00	2,920.00	64.90
2010 Gasoline	1,100.00	114.45	953.82	146.18	86.71
3335 Travel	1,200.00	0.00	278.40	921.60	23.20

**Exp / Rev Summary Report**  
ALL Departments  
March

Account	Budget	Current Month	Year To Date	Balance	Percent
2100 Law Enf Svs CONT'D					
5000 Contr. Svcs	30,811.00	0.00	24,610.31	6,200.69	79.88
Expense Total	41,431.00	654.45	31,242.53	10,188.47	75.41
<b>Net Profit / (Loss)</b>	<b>(41,431.00)</b>	<b>(654.45)</b>	<b>(31,242.53)</b>	<b>10,188.47</b>	

2200 Fire Rescue

**E X P E N S E S**

1010 Wages - P/T	41,480.00	109.88	22,895.12	18,584.88	55.20
2000 Electricity	3,000.00	275.38	1,848.31	1,151.69	61.61
2010 Gasoline	100.00	0.00	62.15	37.85	62.15
2020 Heating Fuel	7,000.00	1,118.68	4,687.81	2,312.19	66.97
2030 Telephone	1,975.00	165.81	1,488.25	486.75	75.35
2080 Diesel	1,200.00	0.00	501.87	698.13	41.82
3040 Equip Maint	9,650.00	0.00	1,737.76	7,912.24	18.01
3140 Member Dues	1,100.00	0.00	599.00	501.00	54.45
3200 F/R Supplies	10,500.00	220.00	3,362.44	7,137.56	32.02
3202 Janitorial	200.00	0.00	0.00	200.00	0.00
3335 Travel	1,500.00	38.40	2,776.93	-1,276.93	185.13
3350 Uniforms	300.00	0.00	0.00	300.00	0.00
4000 Bldg Maint	3,500.00	104.45	8,116.85	-4,616.85	231.91
5000 Contr. Svcs	2,886.00	2,328.50	2,677.50	208.50	92.78
5240 Training	4,500.00	180.00	4,166.38	333.62	92.59
6110 Radio/Tele	7,000.00	2,723.36	3,363.16	3,636.84	48.05
6230 Apparel/Gear	2,100.00	0.00	0.00	2,100.00	0.00
Expense Total	97,991.00	7,264.46	58,283.53	39,707.47	59.48
<b>Net Profit / (Loss)</b>	<b>(97,991.00)</b>	<b>(7,264.46)</b>	<b>(58,283.53)</b>	<b>39,707.47</b>	

2400 Code Enf.

**E X P E N S E S**

1010 Wages - P/T	20,280.00	1,800.00	12,030.00	8,250.00	59.32
2030 Telephone	300.00	0.00	175.00	125.00	58.33
3140 Member Dues	135.00	0.00	0.00	135.00	0.00
3240 Publications	200.00	0.00	0.00	200.00	0.00
Expense Total	20,915.00	1,800.00	12,205.00	8,710.00	58.36
<b>Net Profit / (Loss)</b>	<b>(20,915.00)</b>	<b>(1,800.00)</b>	<b>(12,205.00)</b>	<b>8,710.00</b>	

2500 Harbor Shell

**E X P E N S E S**

1010 Wages - P/T	25,480.00	1,460.00	15,460.00	10,020.00	60.68
2010 Gasoline	920.00	0.00	707.00	213.00	76.85
2030 Telephone	300.00	25.00	225.00	75.00	75.00
3040 Equip Maint	1,500.00	0.00	755.53	744.47	50.37
3120 Marine Supp	500.00	0.00	0.00	500.00	0.00
3130 Marine/Shell	600.00	113.95	113.95	486.05	18.99
3140 Member Dues	0.00	0.00	100.00	-100.00	0.00
3350 Uniforms	250.00	0.00	139.76	110.24	55.90
5240 Training	1,000.00	142.79	542.79	457.21	54.28
Expense Total	30,550.00	1,741.74	18,044.03	12,505.97	59.06
<b>Net Profit / (Loss)</b>	<b>(30,550.00)</b>	<b>(1,741.74)</b>	<b>(18,044.03)</b>	<b>12,505.97</b>	

2600 Animal Cont.

**Exp / Rev Summary Report**  
ALL Departments  
March

Account	Budget	Current Month	Year To Date	Balance	Percent
2600 Animal Cont. CONT'D					
EXPENSES					
1010 Wages - P/T	2,800.00	700.00	2,100.00	700.00	75.00
2030 Telephone	300.00	25.00	225.00	75.00	75.00
3160 Misc. Exp.	500.00	144.64	712.63	-212.63	142.53
3290 Shelter	500.00	119.35	358.05	141.95	71.61
3350 Uniforms	150.00	0.00	0.00	150.00	0.00
5240 Training	500.00	0.00	85.00	415.00	17.00
Expense Total	4,750.00	988.99	3,480.68	1,269.32	73.28
<b>Net Profit / (Loss)</b>	<b>(4,750.00)</b>	<b>(988.99)</b>	<b>(3,480.68)</b>	<b>1,269.32</b>	

3100 Public Srvcs

EXPENSES					
1000 Wages - F/T	81,120.00	1,022.50	60,606.80	20,513.20	74.71
1010 Wages - P/T	7,722.00	881.80	2,053.83	5,668.17	26.60
1020 Overtime	7,176.00	5,574.75	5,574.75	1,601.25	77.69
2000 Electricity	2,500.00	293.01	1,493.77	1,006.23	59.75
2010 Gasoline	800.00	0.00	576.26	223.74	72.03
2020 Heating Fuel	5,000.00	754.39	4,188.44	811.56	83.77
2030 Telephone	1,092.00	65.90	716.02	375.98	65.57
2080 Diesel	8,900.00	-115.64	6,936.07	1,963.93	77.93
3040 Equip Maint	15,000.00	725.20	11,256.25	3,743.75	75.04
3120 Marine Supp	10,000.00	0.00	104.30	9,895.70	1.04
3140 Member Dues	0.00	0.00	190.00	-190.00	0.00
3202 Janitorial	650.00	0.00	523.48	126.52	80.54
3300 Office Supp.	0.00	20.99	153.03	-153.03	0.00
3335 Travel	0.00	199.80	604.60	-604.60	0.00
3350 Uniforms	600.00	0.00	107.19	492.81	17.87
4000 Bldg Maint	2,500.00	0.00	966.40	1,533.60	38.66
4010 Equip Rental	7,500.00	0.00	5,845.79	1,654.21	77.94
4600 Cold Patch	10,000.00	0.00	13,928.50	-3,928.50	139.29
4605 Culv/Drain	5,500.00	0.00	1,265.64	4,234.36	23.01
4630 Road Matls	12,000.00	0.00	2,077.18	9,922.82	17.31
4640 Sand & Salt	18,000.00	0.00	15,875.87	2,124.13	88.20
4645 Street Signs	1,000.00	0.00	429.09	570.91	42.91
4650 Welding	1,500.00	716.50	988.98	511.02	65.93
5000 Contr. Svcs	6,600.00	0.00	420.00	6,180.00	6.36
5020 Barging	20,000.00	0.00	12,076.22	7,923.78	60.38
5230 Pave Marking	500.00	0.00	0.00	500.00	0.00
5240 Training	750.00	0.00	0.00	750.00	0.00
6010 Tools	1,600.00	279.28	2,618.05	-1,018.05	163.63
6120 Safety Equip	1,000.00	0.00	527.51	472.49	52.75
6140 Veh Parts	0.00	53.99	53.99	-53.99	0.00
Expense Total	229,010.00	10,472.47	152,158.01	76,851.99	66.44
<b>Net Profit / (Loss)</b>	<b>(229,010.00)</b>	<b>(10,472.47)</b>	<b>(152,158.01)</b>	<b>76,851.99</b>	

3200 Solid Waste

EXPENSES					
1010 Wages - P/T	24,505.00	1,513.40	21,841.32	2,663.68	89.13
2000 Electricity	1,000.00	136.85	689.95	310.05	69.00
2030 Telephone	492.00	40.90	416.02	75.98	84.56

**Exp / Rev Summary Report**  
ALL Departments  
March

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>3200 Solid Waste CONT'D</b>					
3040 Equip Maint	450.00	0.00	3,659.82	-3,209.82	813.29
3202 Janitorial	550.00	0.00	342.71	207.29	62.31
3350 Uniforms	250.00	0.00	14.54	235.46	5.82
4000 Bldg Maint	560.00	0.00	2,921.07	-2,361.07	521.62
4655 Chipping Bru	16,950.00	0.00	0.00	16,950.00	0.00
5020 Barging	37,000.00	0.00	27,150.00	9,850.00	73.38
5110 Hauling	66,500.00	2,658.90	38,748.39	27,751.61	58.27
5120 Landfill Mon	500.00	183.00	466.00	34.00	93.20
5130 Haz Waste	7,650.00	0.00	3,286.92	4,363.08	42.97
5240 Training	650.00	265.00	365.00	285.00	56.15
5251 Sanitation	1,000.00	0.00	0.00	1,000.00	0.00
Expense Total	158,057.00	4,798.05	99,901.74	58,155.26	63.21
<b>Net Profit / (Loss)</b>	<b>(158,057.00)</b>	<b>(4,798.05)</b>	<b>(99,901.74)</b>	<b>58,155.26</b>	

<b>4400 Misc-MainInd</b>					
<b>EXPENSES</b>					
9110 Cousins Park	18,886.00	0.00	0.00	18,886.00	0.00
9120 Blanch. Leas	1.00	0.00	0.00	1.00	0.00
Expense Total	18,887.00	0.00	0.00	18,887.00	0.00
<b>Net Profit / (Loss)</b>	<b>(18,887.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>18,887.00</b>	

<b>4600 Contribution</b>					
<b>EXPENSES</b>					
3150 Library	25,000.00	0.00	12,500.00	12,500.00	50.00
3151 Comm Center	34,500.00	0.00	17,250.00	17,250.00	50.00
3166 Isl. Council	7,000.00	3,500.00	7,000.00	0.00	100.00
3167 Recreation	56,500.00	0.00	28,250.00	28,250.00	50.00
3169 Island Comm	1,500.00	0.00	1,500.00	0.00	100.00
Expense Total	124,500.00	3,500.00	66,500.00	58,000.00	53.41
<b>Net Profit / (Loss)</b>	<b>(124,500.00)</b>	<b>(3,500.00)</b>	<b>(66,500.00)</b>	<b>58,000.00</b>	

<b>5810 Genl Assista</b>					
<b>EXPENSES</b>					
3160 Misc. Exp.	500.00	0.00	0.00	500.00	0.00
Expense Total	500.00	0.00	0.00	500.00	0.00
<b>Net Profit / (Loss)</b>	<b>(500.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	

<b>5910 Health Svcs</b>					
<b>EXPENSES</b>					
1010 Wages - P/T	2,000.00	500.00	1,500.00	500.00	75.00
5240 Training	100.00	0.00	0.00	100.00	0.00
Expense Total	2,100.00	500.00	1,500.00	600.00	71.43
<b>Net Profit / (Loss)</b>	<b>(2,100.00)</b>	<b>(500.00)</b>	<b>(1,500.00)</b>	<b>600.00</b>	

<b>6200 Cemetery</b>					
<b>EXPENSES</b>					
1010 Wages - P/T	7,000.00	0.00	2,437.50	4,562.50	34.82
2010 Gasoline	0.00	0.00	80.70	-80.70	0.00

**Exp / Rev Summary Report**  
ALL Departments  
March

Account	Budget	Current Month	Year To Date	Balance	Percent
6200 Cemetery CONT'D					
3040 Equip Maint	500.00	0.00	0.00	500.00	0.00
3140 Member Dues	50.00	0.00	25.00	25.00	50.00
3163 Cemetery Gen	400.00	0.00	61.27	338.73	15.32
5000 Contr. Svcs	5,000.00	0.00	5,000.00	0.00	100.00
5240 Training	0.00	0.00	75.00	-75.00	0.00
Expense Total	12,950.00	0.00	7,679.47	5,270.53	59.30
<b>Net Profit / (Loss)</b>	<b>(12,950.00)</b>	<b>0.00</b>	<b>(7,679.47)</b>	<b>5,270.53</b>	

6900 Debt Service

EXPENSES

6500 MBB Interest	85,336.00	41,982.33	81,400.53	3,935.47	95.39
6510 MBBPrincipal	137,117.00	0.00	137,117.00	0.00	100.00
6521 FireTrkLoan	48,825.00	4,068.72	40,687.20	8,137.80	83.33
Expense Total	271,278.00	46,051.05	259,204.73	12,073.27	95.55
<b>Net Profit / (Loss)</b>	<b>(271,278.00)</b>	<b>(46,051.05)</b>	<b>(259,204.73)</b>	<b>12,073.27</b>	

7500 Benef/Insur.

EXPENSES

1210 Health/Life	72,540.00	6,436.29	55,225.98	17,314.02	76.13
1220 FICA / MED	30,000.00	2,091.67	20,535.02	9,464.98	68.45
1230 ICMA-Retire	11,950.00	832.55	7,127.34	4,822.66	59.64
1270 Unemployment	2,250.00	0.00	1,209.14	1,040.86	53.74
1280 Workers Comp	13,500.00	3,982.20	9,694.80	3,805.20	71.81
3060 Liabil. Ins	25,000.00	0.00	24,292.00	708.00	97.17
Expense Total	155,240.00	13,342.71	118,084.28	37,155.72	76.07
<b>Net Profit / (Loss)</b>	<b>(155,240.00)</b>	<b>(13,342.71)</b>	<b>(118,084.28)</b>	<b>37,155.72</b>	

8000 Education

REVENUES

800 Ed Lunch Fee	8,000.00	227.50	6,972.25	1,027.75	87.15
805 Sch UF Trans	15,000.00	0.00	0.00	15,000.00	0.00
806 Bus Rental	0.00	0.00	1,773.55	-1,773.55	0.00
807 Misc Sch Rev	0.00	0.00	28.00	-28.00	0.00
Revenue Total	23,000.00	227.50	8,773.80	14,226.20	38.15

EXPENSES

8101 Sup. Sal	26,598.00	2,046.00	20,437.00	6,161.00	76.84
8102 Sec. Sal	10,309.00	777.15	7,596.18	2,712.82	73.68
8103 Health Ins	9,393.00	726.60	6,005.63	3,387.37	63.94
8104 FICA/Med	1,175.00	68.64	693.51	481.49	59.02
8107 Conf/Train	100.00	0.00	0.00	100.00	0.00
8108 OtherProServ	0.00	0.00	0.00	0.00	0.00
8109 Repair&Maint	250.00	0.00	0.00	250.00	0.00
8110 Comm/Phone	1,000.00	78.18	885.89	114.11	88.59
8111 Postage	400.00	0.00	406.00	-6.00	101.50
8112 Advertising	250.00	0.00	549.00	-299.00	219.60
8113 Printing	250.00	0.00	559.40	-309.40	223.76
8114 Copier Sup	250.00	0.00	23.95	226.05	9.58
8116 Travel	200.00	0.00	0.00	200.00	0.00
8117 Stipends	1,200.00	0.00	0.00	1,200.00	0.00

Exp / Rev Summary Report  
ALL Departments  
March

Account	Budget	Current Month	Year To Date	Balance	Percent
8000 Education CONT'D					
8118 FICA	100.00	0.00	0.00	100.00	0.00
8119 Legal	2,000.00	0.00	0.00	2,000.00	0.00
8120 Ins	2,400.00	0.00	2,389.60	10.40	99.57
8121 Dues&Fees	500.00	0.00	0.00	500.00	0.00
8122 Misc	250.00	0.00	0.00	250.00	0.00
8123 MEPEERS	5,800.00	498.26	4,366.31	1,433.69	75.28
8124 Unem Comp	2,000.00	0.00	289.45	1,710.55	14.47
8125 Work Comp	4,000.00	0.00	3,530.00	470.00	88.25
8201 Admin Sal	26,598.00	2,046.00	20,437.00	6,161.00	76.84
8202 Secr. Sal	10,309.00	777.15	7,596.18	2,712.82	73.68
8203 Health Ins	9,393.00	726.61	6,005.64	3,387.36	63.94
8204 FICA/Med	1,175.00	68.64	693.51	481.49	59.02
8207 Conferences	100.00	0.00	0.00	100.00	0.00
8208 Postage	400.00	0.00	0.00	400.00	0.00
8209 Printing	250.00	597.41	597.41	-347.41	238.96
8210 Supplies	250.00	0.00	214.95	35.05	85.98
8211 Copy Supp	150.00	0.00	0.00	150.00	0.00
8212 Eq. Repair	250.00	0.00	0.00	250.00	0.00
8213 Dues & Fees	500.00	0.00	475.00	25.00	95.00
8300 Pre-K Prog.	32,063.00	2,914.78	23,258.58	8,804.42	72.54
8301 K-2 Tch Sal	65,119.00	5,818.69	46,881.49	18,237.51	71.99
8302 3-5 Tch Sal	72,564.00	5,635.70	54,667.42	17,896.58	75.34
8303 Ed-TechSal	30,434.00	2,561.70	19,069.45	11,364.55	62.66
8304 Temp Sal	1,750.00	360.00	2,103.75	-353.75	120.21
8305 Healt Ins	46,965.00	3,770.15	33,177.32	13,787.68	70.64
8306 FICA/Med	5,000.00	514.93	4,210.31	789.69	84.21
8310 GenSupplies	2,000.00	0.00	915.63	1,084.37	45.78
8311 Travel Reimb	150.00	0.00	99.49	50.51	66.33
8312 Books & Per	1,400.00	0.00	1,210.55	189.45	86.47
8316 Copy Lease	500.00	16.92	89.30	410.70	17.86
8318 MS Tuition	139,542.00	0.00	104,469.75	35,072.25	74.87
8319 Second Tuit	175,227.00	0.00	174,184.16	1,042.84	99.40
8401 CourseReimb	1,000.00	0.00	703.00	297.00	70.30
8402 OtherProServ	750.00	0.00	0.00	750.00	0.00
8403 OthrProfSvcs	3,000.00	0.00	3,000.00	0.00	100.00
8404 Tech Equip	500.00	0.00	46.98	453.02	9.40
8405 OtherPurServ	1,000.00	100.00	421.75	578.25	42.18
8406 Software	250.00	0.00	73.13	176.87	29.25
8407 Repair	250.00	0.00	0.00	250.00	0.00
8408 Reg Stipnd	17,702.00	1,575.90	11,649.30	6,052.70	65.81
8415 Reg Sal	1,000.00	0.00	288.35	711.65	28.84
8419 Supplies	100.00	0.00	0.00	100.00	0.00
8501 Teach Sal	27,072.00	2,529.54	21,436.23	5,635.77	79.18
8502 FICA/Med	1,875.00	392.80	3,256.56	-1,381.56	173.68
8503 Ed Tech	13,699.00	-7,360.79	5,282.28	8,416.72	38.56
8506 OtherProServ	15,000.00	1,400.70	11,929.50	3,070.50	79.53
8507 ExtYr Prog	1,800.00	0.00	1,713.98	86.02	95.22
8508 Supplies	100.00	0.00	200.00	-100.00	200.00
8509 TestSupplies	100.00	0.00	0.00	100.00	0.00
8510 Books & Per	250.00	0.00	31.03	218.97	12.41
8511 Tech Supplie	250.00	0.00	52.59	197.41	21.04
8518 SpEd MSTuit	2,500.00	0.00	0.00	2,500.00	0.00
8519 SpEd SecTuit	2,500.00	0.00	0.00	2,500.00	0.00

**Exp / Rev Summary Report**  
ALL Departments  
March

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>8000 Education CONT'D</b>					
8601 Reg Sal	11,748.00	1,810.63	14,402.82	-2,654.82	122.60
8602 Health Ins	4,696.00	377.02	3,393.13	1,302.87	72.26
8603 FICA/Med	900.00	82.08	714.53	185.47	79.39
8606 Conferences	100.00	0.00	0.00	100.00	0.00
8607 OthrContract	10,000.00	0.00	6,049.53	3,950.47	60.50
8608 Repair&Maint	10,000.00	83.92	2,603.42	7,396.58	26.03
8609 Rent CIRC Bl	8,000.00	0.00	8,000.00	0.00	100.00
8611 Insurance	2,500.00	0.00	1,622.00	878.00	64.88
8612 Supplies	750.00	0.00	556.86	193.14	74.25
8613 Electricity	5,500.00	293.01	2,670.16	2,829.84	48.55
8614 Fuel Oil	5,000.00	391.58	3,540.87	1,459.13	70.82
8615 Cptal ImpPln	59,000.00	0.00	59,000.00	0.00	100.00
8617 Cont Serv	2,000.00	0.00	0.00	2,000.00	0.00
8701 Salaries	18,839.00	1,831.48	14,016.12	4,822.88	74.40
8702 Sub Salaries	500.00	0.00	1,303.90	-803.90	260.78
8703 Health Ins	9,393.00	754.03	6,786.27	2,606.73	72.25
8704 FICA/Med	1,500.00	140.11	1,171.95	328.05	78.13
8707 PurProf.Serv	64,200.00	1,077.91	52,518.58	11,681.42	81.80
8708 Repairs	1,000.00	0.00	2,730.55	-1,730.55	273.06
8709 Auto Ins	950.00	0.00	926.00	24.00	97.47
8711 Fuel	2,500.00	215.64	1,733.57	766.43	69.34
8801 Reg Sal	18,690.00	1,735.93	16,806.70	1,883.30	89.92
8802 Health Ins	4,696.00	377.01	3,393.14	1,302.86	72.26
8803 FICA/Med	1,450.00	79.54	811.46	638.54	55.96
8805 OthrContServ	100.00	0.00	208.00	-108.00	208.00
8806 Supplies	9,000.00	449.02	6,501.22	2,498.78	72.24
8807 Contingency	10,000.00	0.00	0.00	10,000.00	0.00
8900 Debt Service	139,680.00	14,464.42	139,712.71	-32.71	100.02
Expense Total	1,183,904.00	52,804.99	959,346.98	224,557.02	81.03
<b>Net Profit / (Loss)</b>	<b>(1,160,904.00)</b>	<b>(52,577.49)</b>	<b>(950,573.18)</b>	<b>210,330.82</b>	
<b>8100 Street Light</b>					
EXPENSES					
2000 Electricity	10,650.00	966.14	7,160.70	3,489.30	67.24
Expense Total	10,650.00	966.14	7,160.70	3,489.30	67.24
<b>Net Profit / (Loss)</b>	<b>(10,650.00)</b>	<b>(966.14)</b>	<b>(7,160.70)</b>	<b>3,489.30</b>	
<b>8300 Contingency</b>					
EXPENSES					
3160 Misc. Exp.	16,000.00	200.00	3,305.00	12,695.00	20.66
Expense Total	16,000.00	200.00	3,305.00	12,695.00	20.66
<b>Net Profit / (Loss)</b>	<b>(16,000.00)</b>	<b>(200.00)</b>	<b>(3,305.00)</b>	<b>12,695.00</b>	
<b>8800 Out Isl tax</b>					
EXPENSES					
0001 Out Isl Tax	44,500.00	0.00	21,887.03	22,612.97	49.18
Expense Total	44,500.00	0.00	21,887.03	22,612.97	49.18
<b>Net Profit / (Loss)</b>	<b>(44,500.00)</b>	<b>0.00</b>	<b>(21,887.03)</b>	<b>22,612.97</b>	
<b>8900 County Tax</b>					

**Exp / Rev Summary Report**  
ALL Departments  
March

Account	Budget	Current Month	Year To Date	Balance	Percent
<b>8900 County Tax CONT'D</b>					
<b>EXPENSES</b>					
3050 County Tax	125,326.00	0.00	125,326.00	0.00	100.00
Expense Total	125,326.00	0.00	125,326.00	0.00	100.00
<b>Net Profit / (Loss)</b>	<b>(125,326.00)</b>	<b>0.00</b>	<b>(125,326.00)</b>	<b>(0.00)</b>	
<b>9000 Capital Impr</b>					
<b>EXPENSES</b>					
9010 Dredging	10,000.00	0.00	10,000.00	0.00	100.00
9015 Stone Wharf	100,000.00	0.00	100,000.00	0.00	100.00
9020 Floats/Ramps	5,000.00	0.00	5,000.00	0.00	100.00
9031 Town Office	10,000.00	0.00	10,000.00	0.00	100.00
9040 Grant Match	15,000.00	0.00	15,000.00	0.00	100.00
9050 Paving	175,000.00	0.00	175,000.00	0.00	100.00
9055 PW Equip	10,000.00	0.00	10,000.00	0.00	100.00
9057 Transfer Sta	5,000.00	0.00	5,000.00	0.00	100.00
9058 Drain & Ease	5,000.00	0.00	5,000.00	0.00	100.00
9192 Rescue Veh	25,000.00	0.00	25,000.00	0.00	100.00
Expense Total	360,000.00	0.00	360,000.00	0.00	100.00
<b>Net Profit / (Loss)</b>	<b>(360,000.00)</b>	<b>0.00</b>	<b>(360,000.00)</b>	<b>(0.00)</b>	

## **Undesignated Fund Balance Policy Statement**

### 1. Purpose

The Town of Chebeague Island recognizes the importance of maintaining an appropriate Undesignated Fund Balance to assure financial stability. This policy assures the citizens of the Town of Chebeague Island that a prudent level of reserve funds is available to the town to protect tax payers from current and future risks. The purpose of this policy is to guide the management of those funds.

### 2. Definitions

Operating Budget – The operating budget is that part of the municipal and education budgets that include normal operating costs but excludes contingency, reserve accounts, long-term assets or liabilities, one-time extraordinary or emergency costs that may be part of an approved budget.

Undesignated Fund Balance – As a fiscal year closes the difference between the actual revenues and actual expenditures is applied to the general fund so becomes “undesignated” or not part of a budget or reserve. This is accounted for separately for the school and municipal accounts. For the purpose of this policy the undesignated fund balance refers to both the school and the municipal accounts combined. Several years of surplus can accrue and become a significant amount of money to manage.

Budget Contingency – A budget contingency account is a specific amount of money raised by the Town to assure against unforeseen costs. It is not considered part of the operating budget for the purpose of calculating the level of the undesignated fund balance.

Budget Reserve Accounts – Reserve accounts in the Town’s annual budget are monies raised for a specific use as part of a long range financial plan. They are considered to be “designated” funds and therefore are not part of the undesignated fund balance. They are also not considered part of the operating budget.

### 3. Enactment

This policy is enacted upon a majority vote of the Board of Selectmen and may be amended or repealed from time to time by the Selectmen or by Town Meeting.

### 4. Decision Factors

The factors in this section should be used in the annual review of the current Undesignated Fund Balance with respect to the town’s current and expected economic conditions.

Town of Chebeague Island – Board of Selectmen Policy Statements

Risk Factors	Security Factors
<p><b><u>Natural Disasters</u></b> – Exposure or likelihood of a natural disaster that would require immediate availability of local funds.</p> <p><b><u>Revenue Stability</u></b> – The Town has historically had a consistently very good return (average %97 for the period 2013-2017).</p> <p><b><u>State Aid</u></b> – The Town is a minimum receiver of state aid, therefore we are not particularly dependent on it.</p>	<p><b><u>Balances in other reserves</u></b> – balances in other reserves that could be re-applied to emergency needs</p> <p><b><u>Borrowing capability</u></b> – The Town has never required a tax anticipation note.</p>

This policy basis the computation on budgeted values rather than on state valuation, expenditures or revenues because the development of the budget is typically conservative in our process and takes into account several years of activity.

5. Policy

The Undesignated Fund Balance will be greater than 16% but less than 25% of the *operating budget* (as defined in this policy). The Undesignated Fund Balance will be estimated and reported to Selectmen in accordance with this policy by the Treasurer during the budget process. It will be reviewed again by the Selectmen when the Town Financial Audit is completed. The Selectmen will take timely and appropriate action if the estimated balance falls outside the limits set in this policy using any and all authority granted by Town Meeting or seeking appropriate authority.

6. References

“Fund Balance Guidelines for the General Fund”, [www.gfoa.org](http://www.gfoa.org). Government Finance Officers Association (GFOA), September 2015, 5 March 2018

7. Adoption and Revision History

Adopted on: 1/13/2010 YES 5 NO 0

Revised on: \_\_\_\_\_ YES \_\_\_ NO \_\_\_ Attested: \_\_\_\_\_.

**TOWN OF CHEBEAGUE ISLAND, MAINE  
ANNUAL TOWN MEETING WARRANT**

**TO: Christine Auffant, a resident of the Town of Chebeague Island, in the County of Cumberland and State of Maine,**

**GREETING:**

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Chebeague Island in the County of Cumberland, State of Maine, qualified by law to vote in town affairs, to meet at the Chebeague Island Hall Community Center, 247 South Road, Chebeague Island, Maine on **Saturday, the 9<sup>th</sup> day of June, 2018 at 9 o'clock in the morning, then and there to act upon Articles 1 and 3 through 60;**

**And, to notify and warn said inhabitants to meet at the Chebeague Island Hall Community Center in said town on Tuesday, the 12<sup>th</sup> of June, 2018 at 8 o'clock in the morning, then and there to act on Article 2 as set out below, the polling hours are from 8:00 o'clock in the morning until 8 o'clock in the evening.**

**OPEN TOWN MEETING – JUNE 9, 2018 – 9:00 a.m.**

Article 1: To choose a moderator by written ballot to preside at said meeting.

**ELECTION AND REFERENDUM VOTING ARTICLE: 2**

**VOTING – JUNE 12, 2018 - 8:00 a.m. to 8:00 p.m.**

Article 2: To elect two Selectman for three-year terms and two School Board Committee members for three-year terms.

Article 3: To see if the Town will approve opening the floor of' this Town Meeting to all non-registered persons for the purpose of discussion only on each of the following articles of this Fiscal Year 2018-2019 Warrant.

*Explanation: This article must be passed by a 2/3 majority of those present in the hall.*

## EDUCATION BUDGET ARTICLES

---

### ARTICLE 4: THROUGH ARTICLE 14: AUTHORIZE EXPENDITURES IN EDUCATION COST CENTER CATEGORIES

Article 4: Shall the Town Authorize the School Committee to expend **\$623,904** for Regular Instruction?

Article 5: Shall the Town Authorize the School Committee to expend **\$82,206** for Special Education?

Article 6: Shall the Town Authorize the School Committee to expend **\$0** for Career and Technical Ed?

Article 7: Shall the Town Authorize the School Committee to expend **\$0** for Other Instruction?

Article 8: Shall the Town Authorize the School Committee to expend **\$25,096** for Student and Staff Support?

Article 9: Shall the Town Authorize the School Committee to expend **\$68,366** for System Administration?

Article 10: Shall the Town Authorize the School Committee to expend **\$50,266** for School Administration?

Article 11: Shall the Town Authorize the School Committee to expend **\$101,651** for Transportation and Buses?

Article 12: Shall the Town Authorize the School Committee to expend **\$60,601** for Facilities Maintenance?

Article 13: Shall the Town Authorize the School Committee to expend **\$135,128** for Debt Service and Other Commitments?

Article 14: Shall the Town Authorize the School Committee to expend **\$46,063** for All Other Expenditures, Including School Lunch?

**Article 15: THROUGH Article 16: RAISE FUNDS FOR THE PROPOSED SCHOOL BUDGET**

Article 15: Shall the Town appropriate \_\_\_\_\_ for the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and shall the Town raise \_\_\_\_\_ as the Town's contribution to the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with Maine Revised Statutes, Title 20-A, section 15688?

*Explanation: The Town's contribution to the total cost of funding public education from Pre-Kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.*

Article 16: Shall the Town raise and appropriate \_\_\_\_\_ in additional local funds, which exceeds the State's Essential Programs and Services funding model by \_\_\_\_\_ as required to fund the budget recommended by the School Committee?

***Article 16 is required to be voted by written ballot.***

**The School Committee** recommends \_\_\_\_\_ for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by \_\_\_\_\_. EPS does not fully support all the necessary costs of a Pre-kindergarten to grade 12 educational program, such as:

(1) Special Education costs; (2) ferry transportation and bus costs; (3) staff benefits, including health insurance, FICA, Medicare, unemployment benefits, and workers compensation.

*Explanation: The additional local funds are those locally raised funds over and above the Town's local contribution to the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Town budget for educational programs.*

**Article 17: SUMMARIZES THE PROPOSED SCHOOL BUDGET**

Article 17: Shall the Town authorize the School Committee to expend **\$1,193,281** for the fiscal year beginning July 1, 2017 and ending June 30, 2018 from the Town’s contribution to the total cost of funding public education from Pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy, and other receipts for the support of schools?

*Explanation: This is a summary article and approves expenditures of the proposed budget of **\$1,193,281**. This article authorizes the School Committee to spend the money appropriated in the previous articles, plus other revenues. This article does not raise any additional money.*

**ADDITIONAL SCHOOL RELATED ARTICLES**

Article 18: Shall the School Committee be authorized to spend through the Chebeague Island School private enterprise checking account unanticipated gifts or donations of money in accordance with their policies in the best interests of the school system?

Article 19: Shall the Town authorize the School Committee to expend any state, federal and other grants, aid and receipts during the fiscal year beginning July 1, 2018 and ending June 30, 2019 for school purposes provided that such grants, aid, and receipts do not require expenditure of local funds not previously appropriated?

*Explanation: This article has no relation to previously voted articles pertaining to the general operating budget’s expenditures and revenues. The question authorizes the School Board to expend any other related receipts such as state and federal grants to assist in the operation of Chebeague Island School. Example would be Special Education services (Local Entitlement).*

Article 20: Shall the Town vote to appropriate the following Revenues, Balances Carried and Fund Transfers, to cover the expenditures appropriated in the previous articles with the remaining funding required to be raised by taxation.

School Undesignated Fund Balance	\$ 0
General Purpose Aid	\$ 80,256
School Lunch Sales	\$ 0

*Explanation: This article identifies and summarizes the various revenue sources to be appropriated for school purposes.*

*(1) The School Unassigned Fund Balance is \$55,205 at June 30, 2017.*

*(2) General Purpose Aid is received from the State of Maine to be used for school purposes.*

*(3) School Lunch Sales is just that, revenue from the sale of lunches. As the school building will be closed for renovations, no hot lunch will be served.*

### **MUNICIPAL BUDGET ARTICLES**

Article 21: To see what sum the Town will vote to raise and appropriate for Administration and Board of Selectmen Accounts (1300).

The Board recommends: \$ 241,953.00

*Explanation: 1.73% (\$4,248) decrease from FY18 budget. The decrease is due to reductions on several line items.*

Article 22: To see what sum the Town will vote to raise and appropriate for the Assessor (1400).

The Board recommends: \$ 13,250

*Explanation: .0% (\$0) increase from FY18 budget.*

Article 23: To see what sum the Town will vote to raise and appropriate for Elections (1650).

The Board recommends: \$ 3,000

*Explanation: 11.52% (\$310) increase from FY18 budget. Anticipated increase in wages due to an increase in the minimum wage.*

Article 24: To see what sum the Town will vote to raise and appropriate for Planning. (1700).

The Board recommends: \$ 12,350

*Explanation: 0% increase from FY18 budget. The Planning Board has requested \$5,000 for outside consulting services, \$5,000 for legal review and \$2,000 for GIS contracting for maps and any necessary GIS updates. Another \$350 was added for miscellaneous costs.*

Article 25: To see what sum the Town will vote to raise and appropriate for Legal Services (1900).

The Board recommends: \$ 10,000

*Explanation: 33.33% (\$5,000) decrease from FY18 budget. This estimate is based on actual costs for the past three years.*

Article 26: To see what sum the Town will vote to raise and appropriate for Law Enforcement Services (2100).

The Board recommends: \$ 42,042

*Explanation: 1.47% (\$611) increase from FY18 budget.*

Article 27: To see what sum the Town will vote to raise and appropriate for the Fire and Rescue Department (2200).

The Board recommends: \$ 103,825

*Explanation: 5.95% (\$5,834) increase from FY18 budget is primarily due an increase in the wage line for on-call stipends.*

Article 28: To see what sum the Town will vote to raise and appropriate for Code Enforcement (2400).

The Board recommends: \$ 26,550

*Explanation: 26.94% (\$5,635) increase from FY18 budget is due to an increase in wages.*

Article 29: To see what sum the Town will vote to raise and appropriate for the Harbormaster and Shellfish Warden account (2500).

The Board recommends: \$30,550

*Explanation: 0% increase from FY18 budget.*

Article 30: To see what sum the Town will vote to raise and appropriate for Animal Control (2600).

The Board recommends: \$ 5,150

*Explanation: 8.42% (\$400) increase from FY18 budget for wages.*

Article 31: To see what sum the Town will vote to raise and appropriate for Public Services (3100).

The Board recommends: \$ 221,623

*Explanation: 3.23% (\$7,387) decrease from FY18 budget due to various increases and decreases in several line items.*

Article 32: To see what sum the Town will vote to raise and appropriate for Solid Waste (3200).

The Board recommends: \$ 155,914

*Explanation: 1.36% (\$2,143) decrease from FY18 budget. We don't need the funds for chipping brush this year, but we have to fund the biennial water testing required by DEP.*

Article 33: To see what sum the Town will vote to raise and appropriate for Cousins Island Blanchard Lot Reserve Fund (4400).

The Board recommends: \$19,642

*Explanation: 4% (\$755) increase from FY18 budget per agreement with the Town of Yarmouth.*

Article 34: To see what sum the Town will raise and appropriate for Contributions (4600) and to authorize the Board of Selectmen to disburse the full amount.

Board of Selectmen recommends raising **\$124,500** and authorizing the Board of Selectmen to disburse the full amount according to this table:

Contribution Disbursement	Proposed 18-19 To be Raised	Notes
3150 Chebeague Island Library	25,000	Same as last year
3151 Chebeague Community Ctr.	34,500	Same as last year
3166 Island Council	7,000	Same as last year
3167 Chebeague Recreation Center	56,500	Same as last year
3169 Island Commons Res. Center	1,500	Same as last year
TOTAL	124,500	

*Explanation: 0% (0) increase from FY18 budget. If approved the Selectmen will disburse the appropriated funds to the appropriate entities.*

Article 35: To see what sum the Town will vote to raise and appropriate for Chebeague Recreation Center – Kids Place, and authorize the Board of Selectmen to disburse the full amount.

The Board recommends: \$20,000

*Explanation: This is a new contribution and the Board of Selectmen wanted the Town to vote on this request separately from the other Chebeague Recreation Center contribution.*

Article 36: To see what sum the Town will vote to raise and appropriate for General Assistance (5810).

The Board recommends: \$500

*Explanation: No change from FY 18 budget.*

Article 37: To see what sum the Town will vote to raise and appropriate for Health Services (5910).

The Board recommends: \$ 2,100

*Explanation: No change from FY18 budget. This is to pay the duly appointed Health Officer.*

Article 38: To see what sum the Town will vote to raise and appropriate for the Cemetery (6200).

The Board recommends: \$ 13,225

*Explanation: 2.12% (\$275) increase from FY18 budget primarily for supplies and training.*

Article 39: To see what sum the Town will vote to raise and appropriate for Debt Service (6900).

The Board recommends: \$ 267,974

*Explanation: 1.22% (3,304) decrease from FY18 budget. \$219,149 for the Maine Bond Bank debt from the secession payout to Town of Cumberland and \$48,825 for the Fire Truck note.*

Article 40: To see what sum the Town will vote to raise and appropriate for Benefits & Insurance (7500).

The Board recommends: \$ 175,882

*Explanation: 13.3% (\$20,642) increase from FY18 budget due primarily to an increase in health insurance costs.*

Article 41: To see what sum the Town will vote to raise and appropriate for Street Lights (8100).

The Board recommends: \$ 10,800

*Explanation: 1.41% (\$150) increase from FY18 budget based on actual expenditures from the previous year.*

Article 42: To see what sum the Town will vote to raise, appropriate and authorize the Board of Selectmen to spend for unexpected expenses as they deem necessary for Contingency (8300).

The Board recommends: \$ 16,000

*Explanation: No change from previous year.*

Article 43: To see what sum the Town will vote to raise and appropriate for Tax paid to Cumberland, 50% of Outer Islands Tax (8800).

The Board recommends: \$ 44,500

*Explanation: No change from previous year. As required in the law allowing Chebeague to secede from the Town of Cumberland, this article appropriates 50% of the property taxes committed by the Town of Chebeague Island from the Outer Islands.*

Article 44: To see what sum the Town will vote to raise and appropriate for County Tax (8900).

The Board recommends: \$ 133,532

*Explanation: 6.55% (\$8,206) increase from FY18 budget. Assessed to the municipality by Cumberland County.*

Article 45: To see if the Town will authorize the Board of Selectmen, upon a majority vote of the Board of Selectmen, to exceed by no more than 10% annually, the amount authorized for each account approved in Article 21: through Article 44: above, so long as the overall amount spent for the sum total of those articles does not exceed the total appropriation approved for those articles.

Article 46: To see what sum the Town will raise and appropriate for Capital Improvements (9000).

Board of Selectmen recommends raising **\$370,000**.

*Explanation: The table below shows the sum recommended by the Board of Selectmen for each capital account. 2.78% increase (\$10,000) from FY18 budget. The purpose of the capital account appropriations is to set aside funds for future infrastructure investment as well as vehicle and equipment expenditures. This reduces and avoids a large, one time, appropriation for major expenses in the future.*

Capital Account	Approximate Current Balance	Proposed FY18 to be Raised	Estimated Balance
9010 Dredging	105,698	10,000	115,698
9012 Fire Ponds	4,743	0	4,743
9015 Stone Wharf Reserve	199,833	100,000	299,833
9016 Barge Ramps	10,180	0	10,180
9020 Floats & Gangways	17,146	15,000	32,146
9025 Fire Truck Reserve	43,966	10,000	53,966
9030 Facilities	68	5,000	5,068
9031 New Town Office	15,046	10,000	25,046
9032 Land Acquisition & Development – Stone Wharf Parking	5,415	0	5,415
9035 Vehicle Reserve	0	2,000	2,000
9040 Grant Matching Funds	31,212	5,000	36,212
9042 Paper Streets	15,253	0	15,253
9045 Revaluation Reserve	9,324	0	9,324
9050 Paving	88,777	175,000	263,777
9055 Public Works Equipment	68,134	8,000	76,134
9057 Recycling Compactors	48	15,000	15,048
9058 Easements & Drainage	15,741	0	15,741
9059 Cemetery Capital Reserve	6,137	0	6,137
9060 Harbormaster Vessel	10,228	0	10,228
9070 Coastal Access Fund	9,949	0	9,949
9192 Rescue Vehicles & Equipment	106,064	15,000	121,064
<b>TOTAL</b>	<b>762,962</b>	<b>370,000</b>	<b>1,132,962</b>

*The total current balance of reserve accounts is available to the Board of Selectmen for the purpose defined for each account. This balance reflects the current balances at February 28, 2018.*

Article 47: To see if the Town will vote to rename the Stone Wharf Parking Lot Reserve as Land Acquisition and Development.

Article 48: To see if the Town will vote to transfer the balance of the Paper Streets Reserve fund plus any accumulated interest to the Easements & Drainage Reserve. The balance is estimated at \$15,741.

## ***MUNICIPAL REVENUE BUDGET***

Article 49: To see if the Town will authorize the Board of Selectmen to appropriate all funds raised for the overlay to fund any tax abatements and interest for fiscal year 2018-2019.

*Explanation: This article allows the use of funds from the overlay (calculated by the Assessor when the mil rate is set) to be used for any abatements (including any interest).*

Article 50: To see what sum the Town will authorize the Board of Selectmen to appropriate from the undesignated surplus funds to reduce the tax burden for fiscal year 2018-2019.

Board of Selectmen recommends: **\$ 50,000**

*Explanation: A transfer from Undesignated Fund Balance is made to help lower the tax rate. According to the audited Financial Report at June 30, 2017, our undesignated fund balance was \$692,862. This is approximately 27% of the current FY18 operating budget and is higher than the allowable limits (16%-25%) based on the Board of Selectmen Undesignated Fund Balance Policy. We are using \$50,000 toward the FY19 budget in an effort to reduce taxation.*

Article 51: To see what sum the Town will vote to take from receipts, sources and designations, to apply against fiscal year 2018-2019 appropriations, and to accept any such funds from the State of Maine and the US Government as provided by the State Legislature or Federal Government for the fiscal year 2018-2019.

Board of Selectmen recommend: **\$ 308,796.**

*Explanation: The total revenues from receipts, sources and designations includes: \$80,256 (from Article 20) plus \$50,000 (from Article 50) and \$178,540 from the following table:*

Revenue Account	Proposed Budget
302 AGENT FEE	3,000
303 EXCISE TAX	95,000
304 BOAT EXCISE TAX	7,500
305 INTEREST & PENALTIES	5,000
316 SHELLFISH LICENSES	2,500
328 VETERANS EXEMPTION REIMB	300
351 POLICE ISSUED FINES	2,500
366 BUILDING PERMITS	9,500
367 ELECTRICAL PERMITS	1,000
368 PLUMBING PERMITS	2,300
369 OTHER PERMITS	500
403 MOORING FEES	7,000
411 URBAN RURAL INIT PROGRAM	14,940
418 CHEB. ISLAND SOLID WASTE	20,000
501 STONE WHARF PERMITS	5,500
502 TRANSIENT TIE-UP FEES	2,000
<b>TOTAL</b>	<b>\$178,540</b>

---

### OTHER MUNICIPAL ARTICLES

---

- Article 52: To see if the Town will authorize the Board of Selectmen to accept gifts under the following conditions: That the Board place unanticipated gifts or donations of money in the Town of Chebeague Island checking account and respect the wishes of the donor regarding use of donated funds or assets.
- Article 53: To see if the Town will authorize the Board of Selectmen to submit grant proposals to other governmental entities or private, non-profit foundations for funding for general administration or project-specific expenditures.
- Article 54: To see if the Town will vote to authorize the municipal officers to make final determinations regarding the closing or opening of roads to winter maintenance pursuant to 23 M.R.S.A § 2953.
- Article 55: To see if the Town will vote to set the date(s) that fiscal year 2018-2019 Real and Personal Taxes are due as September 28, 2018 and March 29, 2019 and to charge interest at the rate of 8.0% per annum for fiscal year 2018-2019 Real Estate Property taxes paid after those dates.

Article 56: To see if the Town will vote to set the interest rates to be paid by the town on abated and overpaid taxes pursuant to 36 M.R.S.A. § 506-A at 3.0%.

*Explanation: This rate must be equal to or no more than 4 percentage points lower than the rate set in the previous article.*

Article 57: To see if the Town will vote to authorize the tax collector or treasurer to accept, without interest, prepayments of taxes not yet committed pursuant to 36 M.R.S.A § 506.

*Explanation: This article is necessary to ensure that the bonds covering the treasurer and tax collector will apply to any property tax accepted by them which has not yet been legally committed by the assessors to the collector.*

Article 58: To see if the town will vote to authorize the Board of Selectmen to dispose of town-owned assets (excluding land) with a value of \$10,000 or less, under such terms and conditions as they deem advisable.

*Explanation: This article avoids the necessity of calling a special town meeting every time the town has personal property of little value that the Board of Selectmen wish to sell or otherwise dispose of.*

Article 59: To see if the Town will conduct a candidates forum here and now to allow the voters to hear statements from candidates (if they wish to make a statement) for the office of selectperson and school committee (both candidates whose names appear on the ballot as well as those interested in being write-in candidates). Each statement is limited to 3 minutes.

*Explanation: The Town adopted the secret ballot election and voting method on November 19, 2011. This means that the election of both selectpersons and school committee members, shall be conducted by secret ballot at the voting polls on June 12, 2018, rather than during the open town meeting. Although any party interested in being elected may speak, no nominations are accepted as part of this forum. In order for a candidate's name to appear on the ballot he or she must have filed nomination papers in accordance with 30-A M.R.S.A. § 2528.*

Article 60: To adjourn the Annual Town Meeting until June 12, 2018 8:00 AM so that secret ballot votes for local and state elections and issues (Article 2) may be held at the Chebeague Island Hall Community Center, 247 South Road, and then after the closing of the poll at 8:00 PM and the announcement of the results by the moderator, to adjourn the Town Meeting.

Given unto our hands this 25<sup>th</sup> day of April, 2018, at Chebeague Island, Maine

---

John Corson, Jr., Chair

---

David Hill

---

Herbert Maine

---

Mark Dyer

---

Jean-Louis Beaupré

Chebeague Island Board of Selectmen

EXPENSE						
Department		2018 Budget	2019 Budget	% Δ 17-18	\$ Δ 17-18	Notes:
1300	Admin & Board of Selectmen	246,201	241,953	-1.7	-4,248	
1400	Assessor	13,250	13,250	0.0	0	
1650	Elections/Bd Regis.	2,690	3,000	11.5	310	
1700	Planning	12,350	12,350	0.0	0	
1900	Legal Services	15,000	10,000	-33.3	-5,000	
2100	Law Enforcement Services	41,431	42,042	1.5	611	
2200	Fire & Rescue Services	97,991	103,825	6.0	5,834	
2400	Code Enforcement	20,915	26,550	26.9	5,635	
2500	Harbormaster & Shellfish	30,550	30,550	0.0	0	
2600	Animal Control	4,750	5,150	8.4	400	
3100	Public Services	229,010	221,623	-3.2	-7,387	
3200	Solid Waste	158,057	155,914	-1.4	-2,143	
4400	Misc-Mainland	18,887	19,642	4.0	755	
4600	Contributions	124,500	144,500	16.1	20,000	
5810	Genl Assistance	500	500	0.0	0	
5910	Health Services	2,100	2,000	-4.8	-100	
6200	Cemetery	12,950	13,225	2.1	275	
6900	Debt Service	271,278	267,974	-1.2	-3,304	
7500	Benefits & Insurance	155,240	175,882	13.3	20,642	
8000	Education	1,183,904	1,193,281	0.8	9,377	
8100	Street Lights	10,650	10,800	1.4	150	
8300	Contingency	16,000	16,000	0.0	0	
8800	Tax paid to Cumberland	44,500	44,500	0.0	0	
8900	County Tax	125,326	133,532	6.5	8,206	
9000	Capital Improvements	360,000	370,000	2.8	10,000	
<b>Expense Totals:</b>		<b>3,198,030</b>	<b>3,258,043</b>	<b>1.9</b>	<b>60,013</b>	

REVENUE (Outside of Committed Taxes)						
Division		2018 Budget	2019 Budget	% Δ 17-18	\$ Δ 17-18	Notes:
302	AGENT FEE	3,000	3,000	0.0	0	
303	EXCISE TAX	85,000	95,000	11.8	10,000	
304	BOAT EXCISE TAX	7,500	7,500	0.0	0	
305	INTEREST & PENALTIES	5,000	5,000	0.0	0	
316	SHELLFISH LICENCES	2,500	2,500	0.0	0	
326	TAX COMMITMENT	2,864,388	2,949,247	3.0	84,859	
327	HOMESTEAD STATE REIMB REV	11,000	0	-100.0	-11,000	
328	VETERANS EXEMPTION REIMB	450	300	-33.3	-150	
331	STATE REVENUE SHARING	11,000	0	-100.0	-11,000	
351	POLICE ISSUED FINES	2,500	2,500	0.0	0	
366	BUILDING PERMITS	8,000	9,500	18.8	1,500	
367	ELECTRICAL PERMITS	1,200	1,000	-16.7	-200	
368	PLUMBING PERMITS	2,500	2,300	-8.0	-200	
369	OTHER PERMITS	500	500	0.0	0	
378	EDUC-AID	75,352	80,256	6.5	4,904	
395	UNDESIGNATED FUND TRANSFER	50,000	50,000	0.0	0	
396	RESERVE TRANSFER	0	0	0.0	0	
403	MOORING FEES	3,500	7,000	100.0	3,500	
411	URBAN RURAL INIT PROGRAM	14,940	14,940	0.0	0	
418	CHEB. ISLAND SOLID WASTE	20,000	20,000	0.0	0	
501	STONE WHARF PERMITS	5,000	5,500	10.0	500	
502	TRANSIENT TIE-UP FEES	1,700	2,000	17.6	300	
805	SCHOOL FUND BALANCE	15,000	0	0.0	-15,000	
	Other School Revenue	8,000	0	-	-8,000	
<b>Revenue Totals:</b>		<b>3,198,030</b>	<b>3,258,043</b>	<b>1.9</b>	<b>60,013</b>	

**Pre Commitment - ESTIMATE**  
**Town of Chebeague Island**  
**FY 2019 MUNICIPAL TAX RATE CALCULATION FORM**

1. Local Taxable Real Estate Valuation.....	\$175,151,600.00	
2. Local Taxable Personal Property Valuation.....	\$0.00	
3. Total Taxable Valuation (Line 1 plus line 2).....		\$175,151,600.00
4. Total of Homestead Exemption Valuation.....	\$2,660,000.00	
5. Total Valuation Base (Line 3 plus 50% of line 4).....		\$176,481,600.00

6. Municipal Fiscal Year = 07/01/2017 to 06/30/2018

**APPROPRIATIONS**

7. County Tax.....	\$133,532.00	4.09%
8. Municipal Appropriation.....	\$1,939,321.00	59.38%
9. TIF Financing Plan Amounts.....	\$0.00	0.00%
10. <b>School/Educational Appropriations</b> .....	\$1,193,281.00	36.53%
(Adjusted to Municipal Fiscal Year)		
11. Total Appropriations (Add lines 7 through 10).....		\$3,266,134.00

**ALLOWABLE DEDUCTIONS**

12. State Municipal Revenue Sharing.....	\$16,414.83	
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.)	\$308,796.00	
14. Total Deductions (Line 12 plus line 13).....		\$325,210.83
15. Net to be raised by local property tax rate (Line 11 minus line 14)		\$2,940,923.17

16.  $\frac{\$2,940,923.17}{\text{(Amount from line 15)}} \times 1.05 = \underline{\$3,087,969.33}$  Maximum Allowable Tax

17.  $\frac{\$2,940,923.17}{\text{(Amount from line 15)}} \div \frac{\$176,481,600}{\text{(Amount from line 5)}} = \underline{0.01666}$  Minimum Tax Rate

18.  $\frac{\$3,087,969.33}{\text{(Amount from line 16)}} \div \frac{\$176,481,600}{\text{(Amount from line 5)}} = \underline{0.01750}$  Maximum Tax Rate

**MILL RATE**

19.  $\frac{\$175,151,600}{\text{(Amount from line 3)}} \times \mathbf{16.80} = \mathbf{\$2,942,546.88}$  **TO BE DETERMINED**

20.  $\frac{\$2,940,923.17}{\text{(Amount from line 15)}} \times 0.05 = \underline{\$147,046.16}$  Maximum Overlay

21.  $\frac{\$2,660,000}{\text{(Amount from line 4)}} \times \frac{0.01680}{\text{(Selected Rate)}} = \underline{\$27,930.00}$  Homestead Reimbursement  
(Enter on line 8, Assessment Warrant)

22.  $\frac{\$2,970,476.88}{\text{(Line 19 plus line 21)}} - \frac{\$2,940,923.17}{\text{(Amount from line 15)}} = \mathbf{\$29,553.71}$  Overlay = (1%)  
(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.