

TOWN OF ORONO				
BUDGET SUMMARY & PROJECTED TAX RATE				
FY 2020				
	2018-2019 Budgeted	2019-2020 Proposed	\$ Difference	% Difference
Municipal Budget Expenses				
Operating Expenses	\$7,525,542	\$7,867,372	\$341,830	4.54%
Debt Service (Principal & Interest)	\$1,223,522	\$1,190,529	-\$32,993	-2.70%
Economic Development Expenses	\$811,438	\$884,259	\$72,821	8.97%
Overlay (Estimated)	\$156,414	\$100,000	-\$56,414	-36.07%
Total Operating Expenses	\$9,716,916	\$10,042,160	\$325,244	3.35%
Capital Budget	\$1,516,500	\$1,197,000	-\$319,500	-21.07%
Total Capital Expenses	\$1,516,500	\$1,197,000	-\$319,500	-21.07%
Total Municipal Expense	\$11,233,416	\$11,239,160	\$5,744	0.05%
Municipal Revenue Projections				
State Municipal Revenue Sharing	\$894,815	\$1,235,547	\$340,732	38.08%
Anticipated General Fund Revenues	\$2,782,196	\$2,733,386	-\$48,810	-1.75%
Capital Revenues	\$655,000	\$225,000	-\$430,000	-65.65%
Homestead Reimbursement (Estimated)	\$356,846	\$335,650	-\$21,196	-5.94%
BETE Reimbursement (Estimated)	\$59,198	\$57,542	-\$1,656	-2.80%
Use of Unassigned Fund Balance	\$400,000	\$400,000	\$0	0.00%
Use of Assigned Funds	\$496,988	\$488,188	-\$8,800	-1.77%
Use of Restricted Funds	\$810,591	\$884,259	\$73,668	9.09%
Total Municipal Revenues	\$6,455,633	\$6,359,572	-\$96,062	-1.49%
Net Municipal Assessment	\$4,777,783	\$4,879,588	\$101,805	2.13%
Other Assessments				
County Tax	\$636,443	\$651,443	\$15,000	2.36%
School\Educational Appropriation	\$6,842,941	\$6,842,941	\$0	0.00%
Net Other Assessment	\$7,479,384	\$7,494,384	\$15,000	0.20%
Net Assessment for Commitment	\$12,257,167	\$12,373,972	\$116,805	0.95%
Projected Property Value	\$453,969,155	\$453,969,155	\$0	0.00%
Projected Tax Rate	\$27.00	\$27.26	\$0.26	0.95%

Account Description	Account Number	FY19 Budgeted Revenues	Proposed FY20	Variance by Dollar Amount	Variance by Percentage
General Fund Revenue					
01-10 Taxes					
Real Estate Property Taxes	4001			\$0	N/A
Personal Property Taxes	4002		\$0.00	\$0	N/A
Motor Vehicle Excise Tax	4003	\$780,000	\$780,000.00	\$0	0.00%
Boat Excise Tax	4004	\$4,100	\$4,100.00	\$0	0.00%
Interest on Property Tax	4005	\$40,000	\$40,000.00	\$0	0.00%
Tax Lien Penalties & Cost	4006	\$8,000	\$8,000.00	\$0	0.00%
01-10 Taxes Subtotals:		\$832,100	\$832,100.00	\$0.00	0.00%
01-11 Intergovernmental					
State Revenue Sharing	4050	\$894,815	\$1,235,547.00	\$340,732	38.08%
State Road Subsidy	4051	\$76,200	\$71,700.00	-\$4,500	-5.91%
Homestead Exemption	4052	\$335,650	\$335,650.00	\$0	0.00%
BETE Reimbursement	4053	\$57,542	\$57,542.00	\$0	0.00%
Tree Growth Reimbursement	4054	\$0		\$0	N/A
Snowmobile Reimbursement	4055	\$600	\$550.00	-\$50	-8.33%
General Assistance Reimbursement	4056	\$9,870	\$9,170.00	-\$700	-7.09%
Veteran's Exemption Refund	4057	\$7,100	\$7,800.00	\$700	9.86%
University of Maine	4058	\$655,431	\$655,431.00	\$0	0.00%
01-11 Intergovernmental Subtotals:		\$2,037,208	\$2,373,390.00	\$336,182.00	16.50%
01-12 Licenses & Permits					
Agent Fees	4100	\$15,000	\$15,000.00	\$0	0.00%
Fish & Wildlife Agent Fees	4101	\$800	\$800.00	\$0	0.00%
Town Licenses & Permits	4103	\$6,000	\$6,000.00	\$0	0.00%
Town Clerk Dog License Fees	4104	\$900	\$900.00	\$0	0.00%
Town Clerk: Birth Records	4105	\$1,000	\$1,000.00	\$0	0.00%
Town Clerk: Death Records	4106	\$3,200	\$3,200.00	\$0	0.00%
Town Clerk: Marriage Records	4107	\$1,750	\$1,750.00	\$0	0.00%

Account Description	Account Number	FY19 Budgeted Revenues	Proposed FY20	Variance by Dollar Amount	Variance by Percentage
Building Permits	4110	\$18,000	\$15,000.00	-\$3,000	-16.67%
Plumbing Permits	4111	\$2,800	\$2,800.00	\$0	0.00%
Electrical Permits	4112	\$7,500	\$7,500.00	\$0	0.00%
Land Use Ordinance Fees	4113	\$1,000	\$1,000.00	\$0	0.00%
Road Opening Permits	4114	\$600	\$750.00	\$150	25.00%
Rental Unit Registration Fee	4115	\$41,250	\$44,700.00	\$3,450	8.36%
Parking Permits	4116	\$5,280	\$4,800.00	-\$480	-9.09%
01-12 Licenses & Permits Subtotals:		\$105,080	\$105,200.00	\$120.00	0.11%
01-13 Charges for Services					
Code Enforcement Penalties	4200	\$7,000	\$5,000.00	-\$2,000	-28.57%
BB Express Orchard Trails	4201	\$4,000	\$4,000.00	\$0	0.00%
TIF Administration Fees	4202	\$1,000	\$1,000.00	\$0	0.00%
Town Office Admin Fees	4203	\$1,500	\$1,500.00	\$0	0.00%
Contract Assessing Revenue	4204	\$12,960	\$0.00	-\$12,960	-100.00%
Police Accident Fee	4210	\$5,000	\$5,000.00	\$0	0.00%
Police Special Detail Fee	4211	\$15,800	\$10,000.00	-\$5,800	-36.71%
Court Fees	4212	\$6,100	\$6,100.00	\$0	0.00%
Police Fees	4213	\$20,000	\$20,000.00	\$0	0.00%
Fire Dept Fees	4220	\$1,600	\$800.00	-\$800	-50.00%
Ambulance Fees	4221	\$385,000	\$385,000.00	\$0	0.00%
Air Bottle Refill	4222	\$100	\$100.00	\$0	0.00%
Veazie EMS Contract Fees	4223	\$32,000	\$32,000.00	\$0	0.00%
Public Works Fees	4230	\$0	\$100.00	\$100	N/A
Disposal Site Revenue	4231	\$13,500	\$15,000.00	\$1,500	11.11%
Recycling Revenue	4232	\$5,000	\$2,500.00	-\$2,500	-50.00%
Solid Waste Hauler	4233	\$7,250	\$7,250.00	\$0	0.00%
Cemetery Service Revenue	4234	\$1,500	\$2,500.00	\$1,000	66.67%
Public Library Fees	4240	\$3,500	\$3,500.00	\$0	0.00%
Town Rec Programs	4250	\$5,000	\$5,000.00	\$0	0.00%
UMaine Contract Summer Camp	4251	\$10,920	\$10,000.00	-\$920	-8.42%

Account Description	Account Number	FY19 Budgeted Revenues	Proposed FY20	Variance by Dollar Amount	Variance by Percentage
Contracted Rec Programming	4252	\$1,350	\$1,350.00	\$0	0.00%
UMaine Contract Miscellaneous	4253	\$0	\$920.00	\$920	N/A
UMaine Contract Sports	4254	\$0	\$0.00	\$0	N/A
Pool Concessions	4255	\$2,000	\$2,500.00	\$500	25.00%
Pool Receipts & Programming	4256	\$10,280	\$14,540.00	\$4,260	41.44%
KA Community House Rent	4260	\$4,500	\$6,000.00	\$1,500	33.33%
Senior Citizens' Center Rental	4261	\$5,000	\$4,500.00	-\$500	-10.00%
New Rec Programs	4262	\$15,000	\$15,000.00	\$0	0.00%
01-13 Charges for Services Subtotals:		\$576,860	\$561,160.00	-\$15,700.00	-2.72%
01-14 Dedicated Revenue					
Thanksgiving Dinner Donations	4300	\$50	\$200.00	\$150	300.00%
Orono Observer Advertising	4310	\$6,230	\$7,000.00	\$770	12.36%
Library Donations	4341	\$2,000	\$0.00	-\$2,000	-100.00%
Park Trust Pub Health Donation	4342	\$1,000	\$1,000.00	\$0	0.00%
01-14 Dedicated Revenue Subtotals:		\$9,280	\$8,200.00	-\$1,080.00	-11.64%
01-15 Interest Earnings					
Investment Earnings	4400	\$110,000	\$110,000.00	\$0	0.00%
TIF Fund Interest	4401	\$0	\$0.00	\$0	N/A
Reserve Fund Interest	4402	\$0	\$0.00	\$0	N/A
Accts Rec Interest	4403	\$0	\$0.00	\$0	N/A
01-15 Interest Earnings Subtotals:		\$110,000	\$110,000.00	\$0.00	0.00%
01-16 Other Revenues					
Miscellaneous Revenues	4500	\$0		\$0	N/A
Housing Foundation PILOT	4501	\$35,000	\$35,000.00	\$0	0.00%
Freeman Forest Foundation	4502	\$17,600	\$17,600.00	\$0	0.00%
Cable Franchise Fee	4503	\$60,000	\$66,500.00	\$6,500	10.83%
Sale of Property	4504	\$3,000	\$3,000.00	\$0	0.00%
Unrestricted Donations	4505	\$0	\$0.00	\$0	N/A
Parking Fines - Police	4520	\$35,000	\$37,000.00	\$2,000	5.71%

Account Description	Account Number	FY19 Budgeted Revenues	Proposed FY20	Variance by Dollar Amount	Variance by Percentage
RSU 26 School Officer	4521	\$41,500	\$41,500.00	\$0	0.00%
RSU 26 Crossing Guard	4522	\$9,000	\$11,900.00	\$2,900	32.22%
Orono-Veazie Water District	4524	\$2,000	\$2,000.00	\$0	0.00%
MRC Rebate	4530	\$18,750	\$18,750.00	\$0	0.00%
WPCF Reimbursement	4560	\$138,825	\$138,825.00	\$0	0.00%
01-16 Other Revenues Subtotals:		\$360,675	\$372,075.00	\$11,400.00	3.16%
01-17 Use of Funds					
Use of Undesignated Fund	4610	\$400,000	\$400,000.00	\$0	0.00%
Use of Assigned Fund Balance	4615	\$490,488	\$488,188.00	-\$2,300	-0.47%
Safety Equipment Reserve Fund	4616	\$1,500	\$0.00	-\$1,500	-100.00%
Employee Benefit Reserve Fund	4617	\$5,000	\$0.00	-\$5,000	-100.00%
Use of Restricted Funds (TIFS)	4620	\$810,591	\$884,258.94	\$73,668	9.09%
Downtown TIF for Capital Projects	4621	\$190,000		-\$190,000	-100.00%
Capital Equipment Reserves	4622	\$100,000		-\$100,000	-100.00%
Use of Grant Funds	4626	\$365,000		-\$365,000	-100.00%
Use of HazMat Funds	4676	\$500		-\$500	-100.00%
Village Green Use of Funds	4887	\$0	\$0.00	\$0	N/A
01-17 Use of Funds Subtotals:		\$2,363,079	\$1,772,446.94	-\$590,632.06	-24.99%
General Fund Revenues		\$6,394,282.00	\$6,134,571.94	-\$259,710.06	-4.23%

Account Description	Account Number	FY19 Budgeted Revenues	Proposed FY20	Variance by Dollar Amount	Variance by Percentage
90 - Grant and Special Revenue Fund					
90-85 HazMat Funds					
UMaine HazMat Contribution	4201	\$7,500.00	\$7,500.00	\$0	0.00%
Use of Penobscot HazMat Funds	4202	\$24,000.00	\$32,000.00	\$8,000	33.33%
MEMA Meter Revenue	4204	\$0.00		\$0	N/A
Fund 90 Interest to HazMat	4400	\$0.00		\$0	N/A
HazMat Reserve Fund	4600	\$7,000.00	\$7,000.00	\$0	0.00%
90-85 HazMat Funds Subtotals:		\$38,500	\$46,500		
Grant and Special Revenue Fund Revenues		\$38,500.00	\$46,500.00	\$8,000.00	17.20%

FY 2020 PROPOSED MUNICIPAL EXPENSE BUDGET

	FY19 Approved Budget	FY20 Proposed Budget	Difference \$	Difference %
General Government				
Town Council	\$32,341.00	\$37,620.80	\$5,279.80	16%
Finance	\$205,418.00	\$218,936.31	\$13,518.31	7%
IT/GIS	\$91,403.00	\$95,764.99	\$4,361.99	5%
Town Manager	\$308,689.00	\$328,770.75	\$20,081.75	7%
Town Clerk	\$204,738.00	\$212,577.16	\$7,839.16	4%
Elections & Voter Reg.	\$11,866.00	\$18,283.43	\$6,417.43	54%
Insurance	\$84,150.00	\$85,600.00	\$1,450.00	2%
General Assistance	\$14,100.00	\$13,100.00	-\$1,000.00	-7%
<i>General Government Subtotals:</i>	<i>\$952,705.00</i>	<i>\$1,010,653.45</i>	<i>\$57,948.45</i>	<i>6%</i>
Community Development				
Assessing	\$157,585.00	\$141,205.06	-\$16,379.94	-10%
Planning	\$89,569.00	\$94,317.36	\$4,748.36	5%
Code Enforcement	\$90,465.00	\$97,443.77	\$6,978.77	8%
Economic Development	\$811,438.00	\$884,258.94	\$72,820.94	9%
<i>Community Development Subtotals:</i>	<i>\$1,149,057.00</i>	<i>\$1,217,225.14</i>	<i>\$68,168.14</i>	<i>6%</i>
Public Safety				
Public Safety Administration	\$75,961.00	\$103,773.55	\$27,812.55	37%
Police Department	\$1,424,321.00	\$1,507,912.81	\$83,591.81	6%
Fire Department	\$1,707,665.00	\$1,816,604.76	\$108,939.76	6%
HazMat	\$38,499.75	\$46,500.00	\$8,000.25	21%
Fire Protection	\$235,860.00	\$239,660.00	\$3,800.00	2%
Street Lights	\$74,750.00	\$75,500.00	\$750.00	1%
<i>Public Safety Subtotals:</i>	<i>\$3,557,056.75</i>	<i>\$3,789,951.12</i>	<i>\$232,894.37</i>	<i>7%</i>
Public Works				
General Maintenance	\$552,004.00	\$982,944.35	\$430,940.35	78%
Winter Maintenance	\$524,087.00	\$225,212.50	-\$298,874.50	-57%
Cemetery	\$35,080.00	\$6,650.00	-\$28,430.00	-81%
Solid Waste	\$379,049.00	\$316,842.75	-\$62,206.25	-16%
Town Garage	\$228,301.00	\$232,585.16	\$4,284.16	2%
<i>Public Works Subtotals:</i>	<i>\$1,718,521.00</i>	<i>\$1,764,234.76</i>	<i>\$45,713.76</i>	<i>3%</i>
Library				
Library	\$316,081.00	\$322,095.81	\$6,014.81	2%
<i>Library Subtotals:</i>	<i>\$316,081.00</i>	<i>\$322,095.81</i>	<i>\$6,014.81</i>	<i>2%</i>
Parks & Recreation				
Parks & Recreation	\$168,263.00	\$139,724.46	-\$28,538.54	-17%
Municipal Pool	\$50,507.00	\$53,256.33	\$2,749.33	5%
<i>Parks & Recreation Subtotals:</i>	<i>\$218,770.00</i>	<i>\$192,980.79</i>	<i>-\$25,789.21</i>	<i>-12%</i>

Facilities				
Facilities General	\$219,826.00	\$226,304.96	\$6,478.96	3%
Municipal & Public Safety Buildings	\$77,300.00	\$80,200.00	\$2,900.00	4%
Library Maintenance	\$20,560.00	\$25,640.00	\$5,080.00	25%
Senior Citizens' Center	\$12,510.00	\$16,360.00	\$3,850.00	31%
Community House	\$15,135.00	\$15,735.00	\$600.00	4%
<i>Facilities Subtotals:</i>	\$345,331.00	\$364,239.96	\$18,908.96	5%
Debt & Other				
Debt Service	\$1,223,521.61	\$1,190,529.00	-\$32,992.61	-3%
Other	\$80,460.00	\$90,250.00	\$9,790.00	12%
<i>Debt & Other Subtotals:</i>	\$1,303,981.61	\$1,280,779.00	-\$23,202.61	-2%
TOWN BUDGET TOTALS:	\$9,561,503.36	\$9,942,160.02	\$380,656.66	4%
Non-municipal Assessments				
Penobscot County Tax Assessment	\$636,443.00	\$651,443.00	\$15,000.00	2%
RSU #26 Education Tax Assessment	\$6,842,941.00	\$6,842,941.00	\$0.00	0%
<i>Non-municipal Assessments Subtotals:</i>	\$7,479,384.00	\$7,494,384.00	\$15,000.00	0%
BUDGET AFFECTING TAX RATE TOTALS:	\$17,040,887.36	\$17,436,544.02	\$395,656.66	2%

FY 20 Payroll Summary

Department	Wages	MEPERS	FICA	Health Insurance	Total
IT	\$38,140	\$4,043	\$2,918	\$7,695	\$52,795
Council	\$7,200	\$0	\$551	\$0	\$7,751
Town Manager	\$183,796	\$19,482	\$14,060	\$45,548	\$262,887
Town Clerk	\$128,043	\$13,573	\$9,795	\$39,697	\$191,107
Finance	\$110,824	\$11,747	\$8,478	\$29,437	\$160,486
Elections	\$12,071	\$150	\$923	\$0	\$13,144
Assessor	\$81,240	\$8,124	\$6,215	\$22,256	\$117,835
Planning	\$49,232	\$4,923	\$3,766	\$15,695	\$73,617
Code Enforcement	\$71,132	\$7,113	\$5,442	\$5,032	\$88,719
Economic Development	\$238,348	\$23,835	\$18,234	\$52,252	\$332,669
Public Safety Administration	\$58,680	\$6,220	\$4,489	\$11,759	\$81,149
Police Department	\$797,907	\$101,954	\$73,580	\$201,802	\$1,175,242
Fire Department	\$953,610	\$101,083	\$72,951	\$257,340	\$1,384,984
Public Works	\$566,166	\$64,912	\$47,022	\$185,132	\$863,232
Town Garage	\$48,251	\$5,115	\$3,691	\$19,178	\$76,235
Library	\$202,117	\$18,557	\$15,462	\$19,559	\$255,696
Recreation	\$39,491	\$4,186	\$3,021	\$11,986	\$58,684
Municipal Pool	\$36,671	\$0	\$2,805	\$0	\$39,476
Facilities	\$134,368	\$14,243	\$10,279	\$48,615	\$207,505
Total	\$3,757,288	\$409,260	\$303,683	\$972,983	\$5,443,214