



Town of Waldoboro

Budget 2025

**Select Board and Budget Committee Joint Meetings
March 2024**

What is the Budget?

The primary purpose of the budget is to provide an orderly system of financial control. It is the basis for limitations and controls on local government financial operations. Although the main focus of budgeting is on setting appropriations, there is the revenue aspect of the budget as well. These revenues are used to support spending.

The difference between the total appropriations and revenues represents the amount to be raised through taxation for town purposes. Adoption of the budget constitutes the legal authorization to levy taxes and to spend funds. These taxes shall be assessed and levied by the town. The town collects taxes for the schools (RSU 40 and Midcoast School of Technology), Lincoln County taxes, as well as town taxes.

The budget is a management and planning tool. Because the Town is limited by the amount of resources available, the budget aids officials in determining which objectives have the highest priority, will meet the greatest needs, and produce the greatest positive impact in the community. The annual budget document serves as a plan for how the monies that come into the Town of Waldoboro will be spent to operate and maintain our community.

Budget Basics – Purpose of a Budget

An accounting document (record & control expenditures)

A management document (determines who can spend how much)

Decision-making document (basis for sound decision-making by Select Board & Town Staff)

Communications document (informing public of how their money is being spent)

Importance of the Budget Committee

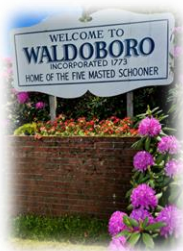
You provide invaluable feedback on levels of service and what projects, policies and other initiatives are important to the community

Often the broader conversations around desired levels of service, issues and opportunities are more important than discussions about specific line items

Even feedback we receive from the Budget Committee which cannot be implemented in upcoming budget, becomes very important for future planning and budget preparation

How large is the proposed municipal budget?

\$8,139,525



General Government
\$ 742,022



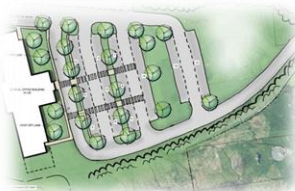
Public Safety \$3,483,509



Public Works \$1,320,290



Community Services
\$277,652



Community Development
\$162,867



Debt Service \$138,493



Transfer Station
\$536,882
Capital
\$1,412,773



Liability & Property
Insurance
\$65,036

Changes in Expenditures Salary & Benefits

Salaries/Wages increased \$235,237 up 7.8%

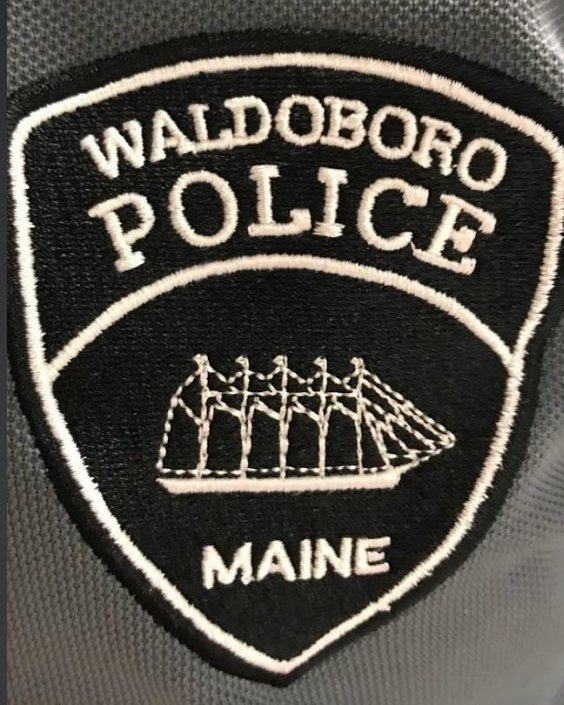
Benefits increased \$114,168 up 9%

- 70% of the 7.8% salary and wage increase is in Public Safety. As many are aware Public Safety salaries have increased throughout Maine creating a recruitment and retention cycle that is up salaries. Waldoboro is not immune to these increases.
- Contractual employees under AFSCME collective bargaining unit are the Police and Public Works Department & Transfer Station. Salaries that are not governed by contract are for planning purposes and although budgeted for are subject to a performance review and are at the discretion of the Town Manager.
- Benefits increased 9%. The increase for health insurance was budgeted at 7% and includes several changes to health care coverage status, increases in salary drive Medicare, pension and worker's comp costs. Required contributions to FMLA is a new mandate from the state.

Public Safety Increase 9.9%

Emergency Medical Services	\$1,846,344	12.31%
Fire Department	\$ 269,960	10.01%
Police Department	\$1,214,950	7.50%





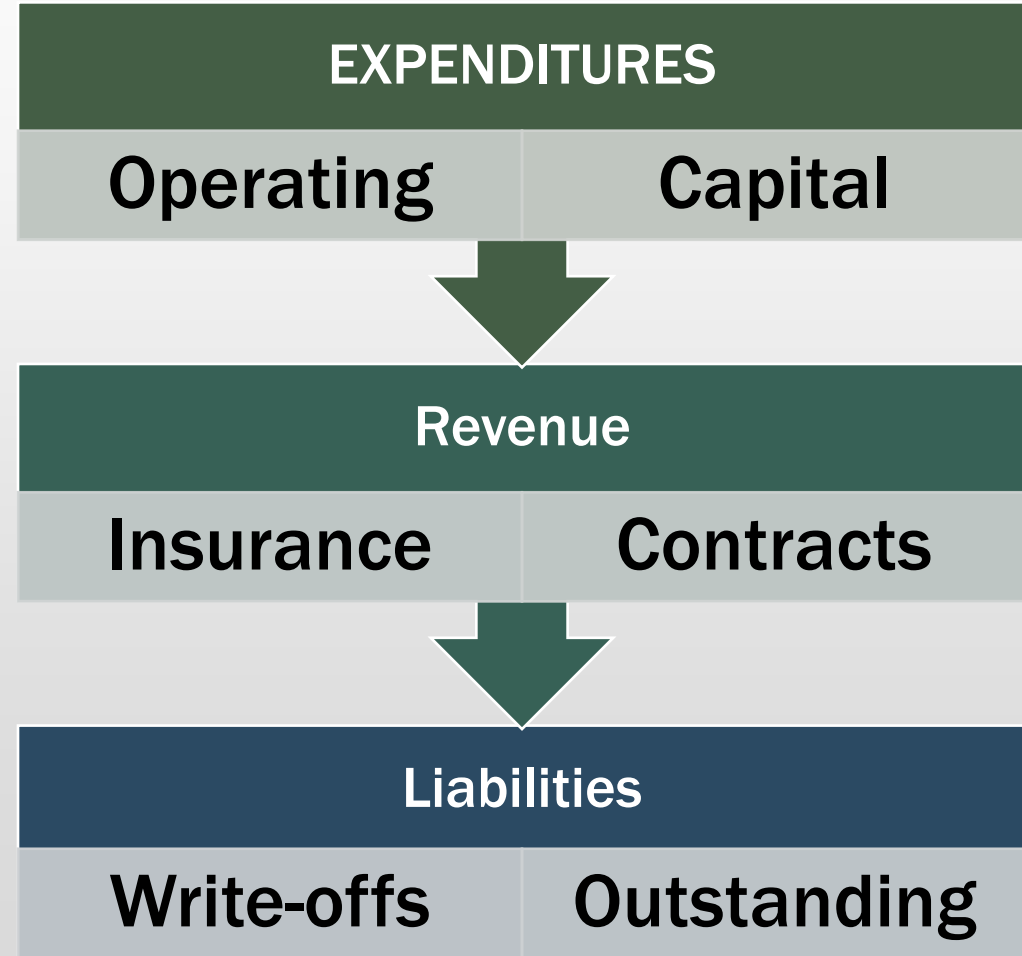
CHANGES IN EXPENDITURES OPERATING POLICE

- The Police Department operating budget increase is \$84,783
- Salaries are contractual and the Union has asked to reopen the contract for FY2025. The increase in salaries is \$19,082. This reflects the requested increase but also reflects the cutting of one patrol position. If we were to keep the position it would add \$119,617 to the total budget.
- The operating expenses for the department, is actually down \$3,825 due to a purchase of ammunition at a reduced rate. Building maintenance and utilities have increased which the department is charged at 26% of the total cost for the municipal building.



BUDGETING FOR EMS

- There are 3 pieces to the Budget
- The first two are evident – Expenditures & Revenue
- The third piece Liabilities are overlooked and misunderstood
- You cannot look at expenditures and revenue and have an accurate accounting without the liabilities There is not a profit at the end we are mitigating expenses.



Emergency Medical Services

- Total expenditures for the EMS Department \$1,836,344
- Remember there is a revenue component to this department \$ 1,269,391

Emergency Calls ALS	610	\$ 875.00	\$ 533,750
Emergency Calls BLS	450	\$ 700.00	\$ 315,000
Mileage	10600	\$ 17.50	\$ 185,500
Transfers ALS	121	\$ 670.00	\$ 81,070
Transfers BLS	150	\$ 620.00	\$ 93,000
Transfers (PIFT)	110	\$ 1,250.00	\$ 137,500
ALS Intercept	95	\$ 500.00	\$ 47,500
Mileage	7620	\$ 17.50	\$ 133,350
Gross Revenues			\$ 1,526,670
Less: Allow. for Uncollectible			(167,934)
Less: Contracts & Agreements			\$ (374,034)
Less: Billing Fees			\$ (44,312)
Subtotal			\$ 940,391
Town of Friendship Revenue	1	\$ 115,000.00	\$ 115,000
Town of Jefferson Revenue	1	\$ 165,000.00	\$ 165,000
Town of Warren	60	\$ 700.00	\$ 42,000
Town of Union	10	\$ 700.00	\$ 7,000



CHANGES IN EXPENDITURES OPERATING EMS

- This budget reflects a fully compensated, professionally staffed EMS Department.
- As discussed in FY23/24 the move to hire full time staff is continuing. This provides for better control of the schedule with shifts of 24 hours. These changes increase the cost of salaries and benefits but attracts qualified candidates. This increase is \$170,554 in salaries and benefits.
- Operating costs have risen \$31,749 driven by vehicle maintenance and supplies.

Fire Department

CHANGES IN EXPENDITURES OPERATING FIRE

The Fire Department Budget has increased \$24,599 over last year. Half of that increase is due to salary & wage increases for our volunteers.

The other half is for vehicle maintenance.



Transfer Station

Salaries & Benefits

Salaries are set by contract. This includes costs for Public Works employees performing work at the Transfer Station.

Tipping Fees Increase

Tipping fees up for Trash from \$89.54 to \$94.02 per ton.

Demo \$83.00 to \$92.52 per ton.

The increase in the Transfer Station budget appropriations looks small \$52,830. But overall, the impact is a \$85,655 increase in the cost for Waldoboro in the General Fund, this is due to reduced revenue projected in demolition fees.



TRANSFER STATION

The Transfer Station costs rose \$52,830, we are now over \$1,000,000 budget.

A discussion on Pay As You Throw is an important one to have and our Transfer Committee is taking the task exploring this option on.

Director John Daigle will speak more to this during his presentation.



CHANGES IN EXPENDITURES OPERATING ADMINISTRATION

The General Government Budget includes the functions of the Town Office and the operating costs of the municipal building.

The budget has increased \$110,500. This includes the funding of a 32 hour office position for the front office. The Clerk has requested an additional voting machine to reduce voting times for our rather long town warrant articles.

It also includes an increase in Buildings and Grounds to cover pest management and the cleaning of flooring.

CHANGES IN EXPENDITURES OPERATING PUBLIC WORKS


The Public Works Department has an overall increase of \$93,473

The bulk of the rise in operating costs would be the projected cost of sand screening and salt, and increase tonnage over FY2024. In FY2023 we ordered salt to reduce costs in the FY 2024 budget. Other drivers are costs of parts and supplies.




Capital

Capital Budget is \$1,466,000




HVAC for the Town Office
\$150,000

Ambulance purchase \$216,500



Fire Department equipment
\$57,000 (includes SCBA,
communication equipment, truck
funding)



Paving & Highway \$710,000 (Old
Augusta 8 miles, Orff's Corner
(N. Waldoboro Completed) Mill,
Elm, Chapel, Castner, Simon,
Burham, Hoak, Hyer, Reef, Cross
St., N. Nobleboro)

Public Works Equipment
\$120,000

Transfer Station \$ 70,000

Solar Farm purchase
\$82,000



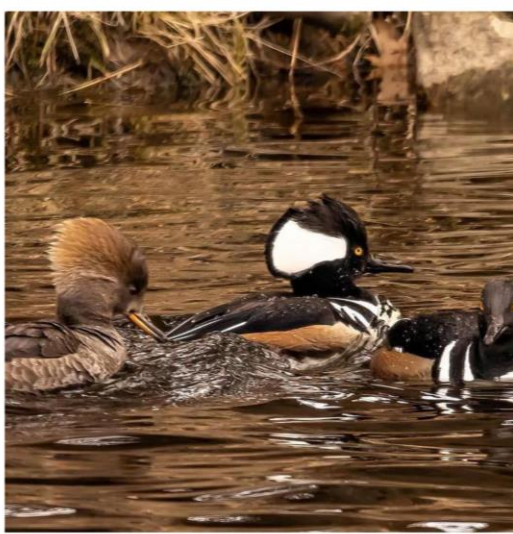
The 2023-2024 fiscal year ending June 30, 2024, Budget including municipal, county and school appropriations total \$11,126,478. The unaudited unrestricted fund balance on 06/30/2023 was \$3,922,970.

Budget Calculation – Fund Balance Target Level:

Approved Annual Budget FY2024	\$11,126,478
Budget divided by 365 (daily budget)	\$ 30,484
Daily Budget x 30 days - Minimum Level	\$ 914,505
Daily Budget x 60 days - Target Level	\$1,829,040
Daily Budget x 90 days - Maximum Level	\$2,743,515
Unrestricted Fund Balance	\$3,922,970 (unaudited FYE 2023)
Amount over 30-day Policy Minimum Level	\$ 3,008,465
Amount over 60-day Policy Target Level	\$ 2,093,960
Amount over 90-day Policy Maximum Level	\$ 1,179,455

The fund balance to budget calculation above shows the Town's Unrestricted Fund Balance total represents the Town's total operating costs for about 128 days.

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Another thank you to the Department Heads who worked diligently to complete their budgets on time. And a big thank you to Peg Tynan and Tanya Blodgett for all their efforts.

