

Town of Oakland

2024-2025 BUDGET SUMMARY

MARCH 2024

2023-24

2024-25

+(-)

1) EXPENDITURES	\$ 7,460,302	\$ 8,032,037	\$ 571,735	7.66%
2) REVENUES	<u>(3,232,164)</u>	<u>(3,289,143)</u>	\$ 56,979	1.76%
3) NET EXPENDITURES	\$ 4,228,138	\$ 4,742,894	\$ 514,756	12.17%
4) FUND BALANCE TRANSFER	(900,000)	(975,000)	\$ 75,000	
5) CAPITAL IMPROVE. RESERVE	<u>(12,500)</u>	<u>(175,000)</u>	\$ 162,500	
6) AMOUNT FROM TAXATION	\$ 3,315,638	\$ 3,592,894	\$ 277,256	8.36%

EFFECT ON TAX RATE

7) Amount From Taxation	\$ 277,256	\$ 0.52		
8) New Valuation Tax Revenue (1)	<u>150,000</u>			
9) Prop. Tax Increase (Decrease)	\$ 127,256	\$ 0.24		
10) Prop. Tax Increase (Decrease) Per \$100,000 of Valuation		\$ 23.69		

NOTES

1. 2024-2025 VALUATION INCREASE IS ESTIMATED TO BE \$150,000
2. CURRENT TAX RATE IS \$14.4 PER THOUSAND NEW RATE WILL BE DETERMINED WHEN TAXES ARE COMMITTED IN JULY.
3. With A 2.5% INCREASE IN VALUATION 1 MIL WOULD RAISE \$596,164.68.
.01 MIL = \$59,616

Proposed Expenditures 2024-2025

<u>General Government</u>	2022-2023		2023-24		2024-2025	Change
	<u>Appropriated</u>		<u>Appropriated</u>		<u>Proposed</u>	
Administration	\$ 602,956	\$	662,319	\$	710,411	7.3%
Assessor	169,266		190,992		197,896	3.6%
General Assistance	11,925		15,000		20,000	33.3%
Insurance	18,659		21,192		22,464	6.0%
Debt Service	209,846		208,420		207,010	-0.7%
Contingency	15,806		7,500		24,000	220.0%
Total	\$ 1,028,459	\$	1,105,423	\$	1,181,781	6.9%
<u>Protection</u>						
Fire Department	\$ 691,884	\$	808,250	\$	822,331	1.7%
Rescue	51,075		69,670		69,670	0.0%
Police Department	1,186,118		1,405,200		1,565,658	11.4%
Code Enforcement	107,215		125,663		129,495	3.0%
Public Safety Services	371,420		512,649		600,966	17.2%
Transfer Station	531,877		580,362		607,285	4.6%
Total	\$ 2,939,589	\$	3,501,794	\$	3,795,406	8.4%
<u>Public Works</u>						
Public Works Department	\$ 980,572	\$	1,068,880	\$	1,159,449	8.5%
Road Improvements	354,498		393,042		375,000	-4.6%
Property Maintenance	352,813		431,030		497,737	15.5%
Total	\$ 1,687,884	\$	1,892,952	\$	2,032,186	7.4%
<u>Recreational/Cultural Services</u>						
Public Library	\$ 158,065	\$	256,251	\$	246,444	-3.8%
Recreation	188,088		237,045		262,489	10.7%
Total	\$ 346,153	\$	493,296	\$	508,933	3.2%
<u>Miscellaneous</u>						
Optional Appropriations	\$ 46,859	\$	46,907	\$	49,562	5.7%
<u>Community Service Organizations</u>						
Agency Requests	\$ 7,500	\$	9,000	\$	6,181	100.0%
<u>Conservation Organizations</u>						
Agency Requests	\$ 22,899	\$	40,930	\$	37,270	-8.9%
<u>Capital Improvements</u>						
Proposed Projects	\$ 225,716	\$	370,000	\$	420,717	13.7%
Grand Total	\$ 6,305,059	\$	7,460,302	\$	8,032,037	7.7%

Revised 3/19/2024

ESTIMATED REVENUES 2024-2025

	Collected 2022-23	Budgeted 2023-2024	Received 12/31/2023	Estimated 2024-2025
TAXES				
Excise Tax	\$ 1,435,951	\$ 1,350,000	\$ 776,320	\$ 1,390,000
Boat Excise	12,631	12,500	2,735	12,500
Interest Penalties	21,567	25,000	9,508	25,000
Subtotal	\$ 1,470,149	\$ 1,387,500	\$ 788,563	\$ 1,427,500

LICENSES & PERMITS				
Town Clerk	\$ 8,169	\$ 7,000	\$ 3,771	\$ 7,500
Dog Licenses	6,101	5,000	1,291	5,800
Transfer Station - Stickers	1,577	600	400	1,000
Plumbing Permits	7,226	7,500	6,401	7,300
Junkyard Fee		-	350	500
Letter of Intent	2,265	8,500	1,030	9,000
Subtotal	\$ 25,338	\$ 28,600	\$ 13,243	\$ 31,100

INTERGOVERNMENTAL REVENUE				
Police Special Details	\$ 7,402	\$ 5,000	\$ 5,131	\$ 7,000
School Resource Officer Reim.	142,166	141,414	-	280,008
State Revenue Sharing	1,182,375	1,100,000	510,360	814,435
Tree Growth	19,317	20,000	18,811	20,000
Solar Energy Reimbursement	24,095	23,000	25,704	75,000
Local Roads Assistance Program	43,332	43,000	49,816	45,000
General Assistance Reimbursement	10,512	10,500	3,057	14,000
Snowmobile Fees	2,734	2,500	-	2,500
FirstPark Admin Fees	50,309	45,000	-	45,000
Subtotal	\$ 1,482,243	\$ 1,390,414	\$ 612,879	\$ 1,302,943

CHARGES FOR SERVICES				
Cemeteries(Burials\Lot Sales)	11,750	10,000	9,700	10,000
Vehicle Registration Fees	33,520	25,000	15,201	25,000
Fines & Fees	130	200	-	150
Rentals	10,820	10,000	5,400	10,000
Lien Collections	2,693	6,000	2,137	6,000
Transfer Station Revenues	87,754	80,000	49,004	80,000
Subtotals	\$ 146,667	\$ 131,200	\$ 81,442	\$ 131,150

REVENUE				
Investment Income	\$ 219,579	\$ 65,000	\$ 140,000	\$ 165,000
Cemetery Trust Income	600	600	-	600
Clarissa Greenough Lib. Book Inc	300	300	-	300
Library Trust Fund Income	50	50	-	50
Subtotal	\$ 220,529	\$ 65,950	\$ 140,000	\$ 165,950

	<u>Collected</u> <u>2022-2023</u>	<u>Budgeted</u> <u>2023-2024</u>	<u>Received</u> <u>12/31/2023</u>	<u>Estimated</u> <u>2024-2025</u>
MISCELLANEOUS				
Miscellaneous	\$ 7,201	\$ 15,000	\$ 4,212	\$ 7,000
Cable TV	76,469	72,000		75,000
J.P. Morgan Rebate	6,432	7,000	-	7,000
Recreation Fees	16,664	10,000	3,237	17,000
SW Recycling Revenues	21,376	22,500	9,543	22,500
TIF-Summit	49,600	100,000	-	100,000
Commercial Tipping Fees	2,587	2,000	-	2,000
Subtotal	\$ 180,329	\$ 228,500	\$ 16,991	\$ 230,500
SUBTOTAL	\$ 3,525,256	\$ 3,232,164	\$ 1,653,117	\$ 3,289,143
OTHER REVENUE SOURCES				
Trans From Fund Equity	500,000	900,000	900,000	975,000
Trans from Cap. Imp. Res.	150,000	12,500	12,500	175,000
Subtotal	650,000	912,500	912,500	1,150,000
TOTAL	4,175,256	4,144,664	2,565,617	4,439,143

**TOWN OF OAKLAND
WARRANT FOR ANNUAL TOWN MEETING
TUESDAY, MAY 7, 2024**

To: Rick Stubbert, a resident of the Town of Oakland in the County of Kennebec and State of Maine.

Greetings: In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Oakland, qualified by law to vote in Town affairs to assemble at the **MESSALONSKEE HIGH SCHOOL PERFORMING ARTS CENTER, OAKLAND, MAINE** on Tuesday, May 7, 2024, at 6:00 p.m., to act on Articles 1 -24 all said articles set out below to wit:

ARTICLE 1. To choose a Moderator to preside at said meeting.

ARTICLE 2. To see if the Town will vote to authorize the Town Council to pay any and all overdrafts from the 2023-2024 fiscal year that exceed the \$10,001 limit authorized by Section 303 in the Oakland Town Charter.

Council Recommendation: 5-0

Budget and Advisory Committee Recommendation: 11-0

ARTICLE 3. To see if the Town will vote to fix dates upon which 2024-2025 taxes shall become payable and to charge interest on same.

Recommendation: Taxes shall be payable in full, or installments, due on August 15, 2024, October 17, 2024, January 09, 2025, and March 13, 2025. Taxes not paid in full on or before due dates shall be charged interest at a rate of 8% per annum. A tax bill of less than \$100.00 shall be payable in full on August 15, 2024 with interest to accrue at a rate of 8% per annum on those taxes unpaid after said date. Any tax refunds granted will have interest computed at the same rate as it originally accrued and was approved at the appropriate Annual Town Meeting.

Council Recommendation: 5-0

Budget and Advisory Committee Recommendation: 11-0

ARTICLE 4. To see if the Town will vote to raise and appropriate for General Government as follows:

	Last Year	This Year
Administration	\$ 662,319	\$ 710,411
General Assistance	15,000	20,000
Assessor	190,992	197,896
Insurance	21,192	22,464
Total	\$ 889,503	\$ 950,771
From Tree Growth Revenue	\$ (20,000)	\$ (20,000)
Tax Increment Financing Revenue	(36,790)	(36,790)
General Assistance Reim.	(10,500)	(14,000)
Transfer from Fund Equity	\$ (40,094)	\$ (75,000)
To be raised by Taxation	\$ 782,119	\$ 804,981

Council Recommendation: 5-0

Budget and Advisory Committee Recommendation: 11-0

ARTICLE 5. To see if the Town will vote to raise and appropriate for Debt Service and Contingency as follows:

	Last Year	This Year
Debt Service	\$ 208,420	\$ 207,010
Contingency	7,500	24,000
	<u>215,920</u>	<u>231,010</u>

To be raised by Taxation	\$ 215,920	\$ 231,010
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Council Recommendation: 5-0

Budget and Advisory Committee Recommendation: 11-0

ARTICLE 6. To see if the Town will vote to raise and appropriate for Public Library as follows:

	Last Year	This Year
Public Library	\$ 256,251	\$ 246,444
From Library Trust Fund Income	\$ (50)	\$ (50)
From Clarissa Greenough Trust Fund Income	(300)	(300)
Transfer from Fund Equity	(102,729)	(67,746)

To be raised by Taxation	\$ 153,172	\$ 178,348
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Council Recommendation: 5-0

Budget and Advisory Committee Recommendation: 11-0

ARTICLE 7. To see if the Town will vote to raise and appropriate for Recreation as follows:

	Last Year	This Year
Recreation	\$ 237,045	\$ 262,489
Recreation Revenue	(17,000)	(17,000)
Transfer from Fund Equity	(13,029.00)	(38,473)

To be raised by Taxation	\$ 207,016	\$ 207,016
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Council Recommendation: 5-0

Budget and Advisory Committee Recommendation: 11-0

ARTICLE 8. To see if the Town will vote to raise and appropriate for Fire and Rescue as follows:

	Last Year	This Year
Fire Department	\$ 808,250	\$ 822,331
Rescue	69,670	69,670
Total	<u>\$ 877,920</u>	<u>\$ 892,001</u>

Transfer from Fund Equity	\$ (9,520)	\$ (23,601)
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To be raised by Taxation	\$ 868,400	\$ 868,400
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Council Recommendation: 4-0-1

Budget and Advisory Committee Recommendation: 11-0

ARTICLE 9. To see if the Town will vote to raise and appropriate for Police Department as follows:

	Last Year		This Year
Police Department	\$ 1,104,386	\$	1,221,877
School Resource Officers	290,814		336,781
Special Details	10,000		7,000
Total	\$ 1,405,200	\$	1,565,658
School Resource Officer Reimbursement	(243,675)	\$	(280,008)
Police Department Special Details	(5,000)		(7,000)
Transfer from Fund Equity	(250,000)		(318,432)
To be raised by Taxation	\$ 906,525	\$	960,218

Council Recommendation: 5-0

Budget and Advisory Committee Recommendation: 11-0

ARTICLE 10. To see if the Town will vote to raise and appropriate for Protection Services as follows:

	Last Year		This Year
Public Safety Services	\$ 492,649	\$	585,966
Code Enforcement Services	125,663		129,495
Total	\$ 618,312	\$	715,461
Tax Increment Financing Revenue	(8,149)	\$	(15,000)
Transfer from Fund Equity	(122,919)	\$	(100,000)
To be raised by Taxation	\$ 487,244	\$	600,461

Council Recommendation: 5-0

Budget and Advisory Committee Recommendation: 11-0

ARTICLE 11. To see if the Town will vote to raise and appropriate for Animal Control as follows:

	Last Year		This Year
Animal Control	\$ 20,000	\$	15,000
From Dog License Fees	(5,000)		(5,800)
To be raised by Taxation	\$ 15,000	\$	9,200

Council Recommendation: 5-0

Budget and Advisory Committee Recommendation: 11-0

ARTICLE 12. To see if the Town will vote to raise and appropriate for the Transfer Station and Recycling Services as follows:

	Last Year		This Year
Transfer Station & Recycling Services	\$ 579,748	\$	607,285
Transfer from Fund Equity	(16,926)	\$	(44,463)
Commercial Tipping Fees	(2,000)	\$	(2,000)
Transfer Station Revenue	(80,000)	\$	(80,000)
Recycling Revenues	(22,500)	\$	(22,500)
To be raised by Taxation	\$ 458,322	\$	458,322

Council Recommendation: 5-0
 Budget and Advisory Committee Recommendation: 11-0

ARTICLE 13. To see if the Town will vote to raise and appropriate for Public Works and Road Improvements as follows:

	Last Year		This Year
Public Works	\$ 1,068,880	\$	1,159,449
<u>Town Road Improvements</u>	<u>393,042</u>		<u>375,000</u>
Total	\$ 1,461,922	\$	1,534,449
Excise Tax	(1,300,000)	\$	(1,390,000)
LRAP Funds	(43,000)		(45,000)
Transfer from Fund Equity	(36,322)	\$	(26,568)
Tax Increment Financing Revenue	(22,867)	\$	(13,148)
To be raised by Taxation	\$ 59,733	\$	59,733

Council Recommendation: 5-0
 Budget and Advisory Committee Recommendation: 11-0

ARTICLE 14. To see if the Town will vote to raise and appropriate for Property Maintenance as follows:

	Last Year		This Year
Town Property Maintenance	\$ 431,030	\$	497,737
Transfer from Fund Equity	(108,461)		(175,168)
To be raised by Taxation	\$ 322,569	\$	322,569

Council Recommendation: 5-0
 Budget and Advisory Committee Recommendation: 11-0

ARTICLE 15. To see if the Town will vote to raise and appropriate for Capital Improvements as follows:

	Last Year	This Year
Fire Truck	\$ 100,000	\$ 197,317
Assessing Revaluation	\$ 100,000	\$ 94,400
Police HK VP9 9mm Cabilber	\$ -	\$ 15,000
Lease Purchase (5 vehicles, 3 shields, 11 rifles)	\$ -	\$ 60,000
Prop Maintenance Pick -up Truck	\$ 50,000	\$ -
Prop. Mainenance Z-turn Mower	\$ -	\$ 9,000
Transfer Station Loader	\$ 75,000	\$ 25,000
Transfer Station Scale	\$ 10,000	\$ 10,000
Police Cruiser	\$ 35,000	\$ -
Memorial Hall	\$ -	\$ 10,000
Total	\$ 370,000	\$ 420,717
Transfer From Capital Improvement Resv.	\$ (12,500)	\$ (175,000)
Transfer From Fund Equity	(200,000)	(155,717)
Excise Tax	(50,000)	-
To be raised from Taxation	\$107,500	\$ 90,000

Council Recommendation: 5-0

Budget and Advisory Committee Recommendation: 7-4

ARTICLE 16. To see if the Town will vote to raise and appropriate for Community Service Organization requests as follows:

	Last Year	This Year
Hospice Volunteers of Waterville Area	500.00	500.00
Community Health & Counseling	500.00	500.00
Kennebec Behavioral Health	1,000.00	0.00
KVCAP Transportation	1,000.00	0.00
Mid Maine Homeless Shelter	1,500.00	3,000.00
Sexual Assault Crisis & Support	1,500.00	2,181.00
Spectrum Generations	1,500.00	0.00
Total	\$ 7,500	\$ 6,181
To be raised from Taxation	\$ 7,500	\$ 6,181

Council Recommendation: 4-1

Budget and Advisory Committee Recommendation: 6-5

ARTICLE 17. To see if the Town will vote to raise and appropriate for the following Miscellaneous requests:

	Last Year	This Year
KVCOG	9,209	9,640
Oakland Historical Society	2,000	2,500
Snow Pond Senior Center	1,500	1,500
Memorial Day	500	500
Maine Municipal Association	7,300	7,500
Mid Me Chamber of Commerce	875	899
Snowmobile Club	2,500	2,500
Central Maine Growth Council	24,523	24,523
Total	\$ 48,407	\$ 49,562
Transfer From Snowmobile		
Registration Fees	\$ (2,500)	\$ (2,500)
Tax Increment Financing Revenue	(32,194)	(35,062)
To be raised from Taxation	\$ 13,713	\$ 12,000

Council Recommendation: 5-0

Budget and Advisory Committee Recommendation: 11-0

ARTICLE 18. To see if the Town will vote to raise and appropriate for the following Conservation Organization requests as follows:

	Last Year Approved Amount	This Year Council Recommends
7 Lakes Alliance - Youth Con. Corps	\$ 5,000	\$ 5,000
East Pond Association	2,500	3,500
Messalonskee/Snow Pond Lake Assoc.	10,000	11,000
McGrath Pond/Salmon Lake Assoc.	2,600	3,300
Belgrade Dams Committee	\$ 20,830	\$ 14,470
Total	\$ 40,930	\$ 37,270
To be raised from Taxation	\$ 40,930	\$ 37,270

Council Recommendation: 5-0

Budget and Advisory Committee Recommendation: 10-1

ARTICLE 19. To see if the Town will vote to apply estimated General Fund Revenues in the amount of **\$1,252,817** towards appropriations to reduce taxation. (Last year - \$1,539,900)

Council Recommendation: 5-0

Budget and Advisory Committee Recommendation: 11-0

ARTICLE 20. To see if the Town will vote to authorize the Town Council to sell or dispose of any real estate acquired by the Town for nonpayment of taxes. Except that the Municipal Officers shall use the special sale process required by 36 M.R.S. § 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

Council Recommendation: 5-0

Budget and Advisory Committee Recommendation: 11-0

ARTICLE 21. To see if the Town will vote to authorize the Town Council to accept any and all donations, gifts, reserves or grants and to expend such monies for the purposes stated.

Council Recommendation: 5-0

Budget and Advisory Committee Recommendation: 11-0

ARTICLE 22. Shall the Town of Oakland vote to approve a Community Development program and a possible Community Development Block Grant application and to submit same to the Department of Economic and Community Development? If said program is approved, to authorize the municipal officers to accept said grant funds, to make such assurances, further assume such responsibilities, and exercise such authority as are necessary and reasonable to implement such program.

Council Recommendation: 5-0

Budget and Advisory Committee Recommendation: 11-0

ARTICLE 23. To see if the Town will vote to authorize the Tax Collector and Treasurer to accept prepayment of taxes not yet committed pursuant to 36 M.R.S. Sec 506, with no payment of interest by the town.

Council Recommendation: 5-0

Budget and Advisory Committee Recommendation: 11-0

ARTICLE 24. To authorize the use of reserve funds to cover the 25% needed for the the Messalonskee boat launch project (Not to exceed \$100,000). The State grant will pay 75% of the project.

Council Recommendation: 5-0

Budget and Advisory Committee Recommendation: 11-0