

WISCASSET SELECT BOARD,  
TAX ASSESSORS AND OVERSEERS OF THE POOR  
NOVEMBER 30, 2021  
VIA ZOOM

Present: Kim Andersson, Pam Dunning, Terry Heller, Vice Chair Dusty Jones, Chair Sarah Whitfield, and Town Manager Dennis Simmons

Budget Committee Members: Kim Dolce, Sharon Jacques, Robert Jones, Tom Joyce, Chair William Maloney, Anna Ridle and Kathy Martin Savage

Chair Sarah Whitfield called the meeting to order at 6:02 p.m.

1. Meeting with Budget Committee

a. Discussion of FY'23 budget meeting schedule

Dennis Simmons advised those present that April 6 was the deadline for the town warrant (60 days before the election). He said the capital improvements would be worked on in December, department head budgets requests will be due by January 15 and a draft of the budget will be submitted to the select board by February 2. He suggested that the first joint meeting on the budget be on Saturday, February 12.

b. Review adequacy of current year appropriated funds and revenues

<u>Account</u>	<u>Comments</u>
100 Administration	Increase in <i>Services</i> is a budget administration adjustment for the postage machine. <i>Personnel</i> is salaries, <i>Staff</i> is medicare, retirement, etc.
101 Airport	Revenue for <i>fuels sales</i> and excise tax is zero, profit will be added at the end of the year. <i>Excise tax</i> is zero; it will be billed at the end of year. <i>Airport leases</i> are billed yearly
102 Animal control	This is a one-time fee to the animal shelter. <i>Services</i> is contracted animal control.
103 Assessing	<i>Services</i> is a one-time fee for the software program which is shared by and prorated by department.
104 Brds & Comm	
105 Celebrations	This account is nearly expended because of fireworks expense.
106 Clerk	<i>Services</i> expense is cost of Trio software
107 CEO	Revenue is way above target as building is booming. CEO position is 20 hours a week. It was suggested that hours of position be increased.

108 Comm Org	Contributions paid once a year, except for library which gets paid twice a year.
109 Contingency	Selectmen's <i>contingency</i> is for unanticipated expenses. The \$8,806 was for expenses incurred in cleaning up a dangerous building on Lowelltown Road. Legal and other expenses will be added to the tax assessments due on the property and so will be returned to town. Total budget was increased \$20,000 from last year because selectmen asked for more money.
110 Contracts	Legal expenses for Maine Yankee, consulting and engineering fees – more detail will be available during discussions.
111 County Tax	Self-explanatory – billed by county
112 Debt Service	Includes school withdrawal bond annual payment of \$216,000 and an allotment for interest on a TAN. No tax anticipation note is foreseen for this year.
113 Elections	Self explanatory
114 EMS	Neighboring EMS departments are increasing EMS salaries, and Dennis Simmons anticipates being able to raise salaries to \$23/hr. without losing personnel and keeping within the budget. (Legally, the board cannot go over budget except for General Assistance and winter maintenance for roads.) The <i>insurance</i> line which covers liability, property, health, and casualty is going up 2%; usually Dennis figures a 10% increase.
115 Fire Dept.	Looks good, but they get paid semi-annually only in December.
116 Finance	This is for Treasurer's expenses. Dennis and Kathy share Treasurer's duties; however, Dennis does not get paid; Kathy's salary is split between administration and treasurer duties. <i>Trio</i> expense is, for all departments.
117 GA	Funds for people in need of housing or rental assistance. State reimburses 70%.
118 Municipal Bldg.	Expenses for the running of the building
119 Municipal Ins.	Covers property and casualty insurance, unemployment, Workers' Compensation. Does not include health insurance, which is in individual budgets and paid quarterly.
120 Overlay	Money set aside for property tax abatements determined at tax commitment time.
121 Parks & Rec	Not sure why Alna and Westport have not paid. Annual increases have not been considered but could be looked at. (Annual increases for EMS and Transfer Station could be looked at for Dresden and Westport Island as well). Fees are based on population. Some fees set by state. Yearly fees are identical to fees

two years ago, but monthly fees have increased. Revenue was above estimate, but estimate had been cut this year because of Covid.

122 Planning	Town has contracted with Lincoln County Planning but has not yet received bill. Emily Rabbe (LCPC) spends most of her time on Planning Board work and assists Dennis with grants. It was suggested that her work be publicized so that voters might be more willing to fund a full-time planner. She has also worked with the Waterfront Committee.
123 Police	Self-explanatory
124 PD SRO	Voters had not approved a School Resource Officer. Whether to bring back the position can be explored during budget discussions. Grants are being explored by the School Department. A support services position could also be discussed.
125 Public Utilities	Covers hydrants and streetlights.
126 Public Works	Self-explanatory, currently under budget, but will be watched, as it will depend on amount of snow plowing needed. Have been short-staffed but an employee has just been hired. Dennis will investigate using jail inmates under work release program for shoveling sidewalks. An inventory of streets, what must be done and when has been requested so that they can be discussed in capital budget discussions.
127 Selectmen	Self-explanatory. <i>Services</i> amount is for the Town Report
128 School/Town	Transfer of funds to school as needed.
129 Senior Center	Underbudgeted but had unanticipated revenue for suppers for whole year resulting in increased spending money on personnel.
130 Shellfish	Pays for Warden, receives revenue from sale of licenses.
131 TIF	One-time payment each year. Tax Increment Financing District is an economic tool to help with economic development. It shields tax revenue from the State. Decision will have to be made on what to do with TIF revenues
132 Transfer Station	Dennis has concerns with equipment loans; most were refinanced at low interest rates, but tractor loan was not included. Consequently, <i>Debt service</i> is over by \$18,000. Not much overlap between Wiscasset transfer station and Lincoln County, as the latter takes only recyclables. Rates for Alna and Westport are based on population but can be looked at.
133 Waterfront	Revenues are expected in the spring for mooring fees and boat excise. Change in budget is due to the closure of bathrooms last year; this year they are open but require extensive cleaning. <i>Repairs and maintenance</i> expense is for older floats which need work.

134 Comp Plan	Carried over for three years, but funds will be spent soon for survey.
190 State Revenue	Money from <i>State Revenue Sharing</i> includes a portion of income tax, provider tax and sales tax which is distributed to towns. Amount varies; this year 4-1/2% will be distributed to towns. The State will estimate what the percent will be in the spring. Other revenue from the State includes the BETE, Homestead, LRAP, tree growth, tower lease, veterans' expense and General Assistance.
191 Taxes	Property, auto, excise and rapid renewal taxes are running ahead of estimates
192 Charges	Includes interest on past due taxes, lien fees including sewer liens, motor vehicle registration fees, etc. There was a suggestion to charge for business licenses and renewal fees because paperwork must be processed. This year there was a charge for temporary business licenses. Overdue fees are charged interest.
193 Other Revenue	Includes Cable revenue, bank interest, Maine Yankee impact fee, miscellaneous insurance dividends, etc.

Overall, budgets were at 37% of entire budget and on track.

c. Discussion of long-term budgeting of capital requests (Budget Committee request)

Kim Dolce said she will send a copy of a memorandum from former Town Manager John O'Connell to the select board that includes ten items to discuss going forward including how to rein in spending and increase revenue, so large increases in taxes can be avoided.

Tom Joyce said it would be useful to have a capital budget and he would be happy to work on it. He said it would be helpful when police cars were on the warrant to show a five-year plan with the impact year to year being less than the price of a new police cruiser.

Anna Ridle said she would like a 3-5 year balance sheet to see how changes were made in order to make more informed decisions and not operate in a vacuum.

Bill Maloney spoke in favor of a capital expenditure spreadsheet. Dennis Simmons said many assets have not been thought about; a capital expenditure spreadsheet should consider capital expenses such as the 30-year heating system or new roof for the municipal building. Simmons suggested a subcommittee of three people to work with him on the capital expenditure worksheet. How to proceed with Capital planning will be on the next agenda.

In response to Anna Ridle's comment, Dennis Simmons said that the Town audits are available online. Every month the select board receives a report on the capital reserve account showing the town does not spend more than it earns. The account currently has more than \$13,000,000 even though funds have been taken out every year. The Advisory Committee meets quarterly with H.M. Payson.

2. Business License Application

**Pam Dunning moved to amend the agenda to discuss the application for business license. Vote 5-0-0**

a. Application for Business License for Ashley Kate Aesthetics & Co., 681 Bath Road. **Terry Heller moved to approve the business license for Ashley Kate Aesthetics & Co., 681 Bath Road. Vote 5-0-0.**

**3. Adjournment**

**Kim Andersson moved to adjourn the meeting at 7:42 p.m. Vote 5-0-0.**