

SELECT BOARD MEETING

Town Office Conference Room

Minutes –Meeting

January 3, 2024

 Paul Philbrick – Chairman
 Shelli Boucher – Selectwoman
 Michael Walsworth - Vice Chair
 Richard Harlow III – Selectman
Kevin Edwards – Selectman

Chief Stefano - Fire
Deputy Chief Wentworth
Theresa Hartford, Budget Committee

For complete meeting minutes please view the meeting in full at
<https://www.youtube.com/c/TownofLebanon>

6:00 PM

Meeting start time was delayed due to paperwork issues and technical difficulties with streaming equipment.

6:15 PM

Pledge of Allegiance

Chair Philbrick invited Vice Chair Walsworth to proceed with the meeting.

Vice Chair Walsworth used the overhead screen to show those in attendance the status of the budgets to be reviewed and to update the list to show the applicable budgets to be included in this year's budget review.

1. LRAP budget/funding was discussed. LRAP money is not budgeted by the Board/Town, but is money that is received from the State for roads.
2. Handling of FEMA and ARPA funds that are received and used was discussed. Board to work with Treasurer to fine tune a tracking system for these funds.
3. Discussion was conducted on tracking Software and Technology funding. Clarification on what is considered software expenses versus technology expenses was discussed. Board to provide a "Key" for the Treasurer to use to help make this determination and for the Select Board/Budget Committee to use when going through the budgeting process.
4. Discussion was held in regards to Relief Agencies funding. Board agreed to retain the budget on the list with zero funding at this time. (To be revisited later in the budget process for possible funding.)
5. The library raised funds account was removed from the budget listing, since this is for funds raised by the librarian that are used for special library expenditures. Funds not raised by taxation.

6. Discussion was held in regards to the Recreation Department budget. A Parks and Recreation committee was recently formed and they are in the process of establishing their goals and expectations. Selectwoman Boucher is working with the committee and will request input from them if town funding is needed. A comment was made that in order to apply and receive grant funding, there must be indication the town supports an activity by already providing some funding for it. The budget to remain at zero, but will be reconsidered once the information from the committee is received and there are funds still available after completion of the essential budgets.

6:47 PM

1. Vice Chair Walsworth, per request, moved the budget discussions into the area of fire wages.
2. Chief Stefano shared the reasoning behind the budget. This included adding another full-time position to the department. Establishing an eight-week rotation cycle, with an average workweek of 42 hours for the department employees. The proposed schedule would amount to 84 hours of labor charge per day, 588 hours per week (not including the Chief).
3. Chief Stefano shared with the Board the proposed pay rates that were established after meeting with Selectman Walsworth and Selectman Edwards. These rates were based on pay scale survey that was conducted to obtain the pay rates of fire departments in the surrounding areas. The Board asked questions and made suggestions for alterations to the pay scale.
4. After Board and Fire Department discussion about the proposed pay rates, a discussion about LD-1 was started. The amount of funding that is allowed by LD-1 restrictions appeared not to meet the proposed pay scale. It was determined that the Board needed to discuss the LD-1 limitations and make some conclusions on how to move forward.

7:43 PM

Fire Department representatives were excused.

Board re-entered the discussion about LD-1

1. Board needs to decide whether to present a budget that stays under LD-1 or present a budget to the voters that will require the voters to approve an override of the LD-1 for the budget to work. There was much discussion on this issue without a firm decision on the direction to go at this time. Board to continue the discussion at the Board's meeting on January 4.
2. Vice Chair Walsworth identified on the chart, with the Board's input what budgets were ready to be presented to the Budget Committee for review and action. The proposed budgets to be considered are: Animal control, Legal, Contingency, Library, and General Assistance.
3. Vice Chair Walsworth requested input from the Board in regards to having a payroll processing firm do the weekly payroll and end of year reports, in place of the Treasure

who is now doing it. Reasoning for this change was discussed and potential vendor quotes for doing the operation were presented and discussed. No decision was reached.

4. Vice Chair Walsworth brought before the Board a request to include document shredding in the 2024/2025 proposed budget. The Board review the quotes provided and the frequency of service. The Board favored to have the shredding company to come every 4 weeks.
5. Vice Chair Walsworth brought before the Board information on bonding insurance for the town employees that deal with town funds. Discussion was held by the Board; a decision was reached to have the insurance broker provide quotes for various levels of coverage from \$100K to \$1 million.

9:30 PM

Chair Philbrick motioned to adjourn the meeting. Motion seconded by Selectwoman Boucher. Motion passed 5-0-0.

Chief/Paramedic	40.00	10.00
Deputy Chief/Paramedic	37.50	
Captain/Paramedic	35.00	
LT/Paramedic	32.50	
FF/Paramedic	30.00	
Captain/AEMT	30.00	
LT/AEMT	27.50	
Captain/EMT	27.50	
FF/AEMT	25.50	
LT/EMT	25.00	
FF/EMT	22.50	
FF	20.00	
Average Wage	28.45	
Hours coverage per week	588.00	
Projected Wages per Year	870,026.18	

LD1 Worksheet

Line		Fiscal 2023	Fiscal 2024	Fiscal 2025
		calculated in 2022	calculated in 2023	calculated in 2024
LY = Last Year, CY = Current Year				
1	LY Property Tax Levy Limit	\$1,140,647	\$1,344,859	\$1,573,237
1A	LY Municipal Appropriations		1,344,859	
1B	LY Total Deductions		1,191,748	
1C	Deductions that paid Schools			
1D	1A plus 1C minus 1B and enter Line 1			
2	New Taxable Value	\$3,460,024.00	\$12,195,568.00	\$9,785,666.00
3	Total Taxable Value as of Apr 1	\$494,048,771.00	\$505,818,183.00	\$965,307,891.00
4	Property Growth Factor (from Assessor)	0.0070	0.0241	0.0101
5	Income Growth Factor (from State)	0.0378	0.0431	0.0469
6	Growth Limitation factor	0.0448	0.0672	0.0570
7	Growth factor plus 1	1.0448	1.0672	1.0570
8	LY Municipal Rev Sharing	\$717,577	\$791,938	\$653,935
9	Estimated CY Rev Sharing	\$718,690	\$653,935	\$656,176
10	If LY greater than CY	\$0	\$138,003	\$0
11A	Multiply 8 times 7	\$749,724	\$845,156	\$691,209
11B	Amt that Est Rev Sh is over growth limit	\$0	\$0	\$0
12	Growth Factor to LY Limit	\$1,191,748	\$1,435,234	\$1,662,912
13	CY Tax Levy Limit	\$1,191,748	\$1,573,237	\$1,662,912
	if rev sharing increased 11B is subtracted out			
	if rev sharing decreased 10 can be added			
	Increase over previous year	\$51,101	\$228,378	\$89,675
14A	Property Tax Levy	\$3,487,034	\$3,998,235	\$3,998,235
	CY Estimated Appropriations	\$219,705	\$511,201	\$0
14B	CY Estimated Deductions	\$2,482,228	\$2,425,035	\$2,421,064
	Anticipated Rev Share	\$718,690	\$653,935	\$656,176
	Other Rev, from Selectmen	\$1,763,538	\$1,771,100	\$1,764,888
	Deduction increase over LY	\$262,229	(\$57,193)	(\$3,971)
	Other increase over LY	(\$46,402)	\$7,562	(\$6,212)
14C	Deductions that paid Schools	\$0	\$0	\$0
14	This Years Estimated Tax Levy	\$1,004,806	\$1,573,200	\$1,577,171
	increase over last year	#REF!	\$568,394	\$3,971
15	Compare, Under or Over Limit	\$186,942	\$37	\$85,741
	green under, negative/red is over			

During Budget season, estimates are used to give you an idea of where you stand. But this worksheet should be updated based on real and updated numbers after the Assessor submits his Certificate of Assessment. Rev Sharing normally has several revisions and the Assessor will be able to provide real numbers based on Commitment.

From Assessor, As of April 1. This has to be from the previous year because values aren't know in time for signing off on the warrant.

Maine State 2022 Valuation
\$699,200,000

Should be actual, from Treasurer or from State website, distributions

From Assessor, should match MRS Tax Rate Calc Form from previous year

<https://www.maine.gov/dafs/economist/annual-income-growth-factor>

Town shows \$503,848, which was wrong year. When doing before year end, it might be worth looking at ytd and projecting that number and compare to what State had projected, but absent that, probably should use the latest proj number from State, which in this case would have been \$524,861

Town shows \$558,099. Town using wrong year! Estimated and can be found on State website for projected. Also should match the Cert of Assessors.

Estimated during budget process but should be updated to actual approved amount per June vote. Should match Tax Rate Calc Form

Should match Tax Calc form!
If an increase over last year, then limit will increase by same amount.

2 Key numbers to compare!

\$1,764,888 on calc form