



**TOWN GRAY**  
**GRAY TOWN COUNCIL WORKSHOP**  
**AGENDA • JULY 6, 2021**

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**Gray Town  
Council Workshop**

**Henry Pennell Municipal Complex  
24 Main Street, Gray, ME 04039**

**6:00 PM**

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**OPENING STATEMENT**

*This meeting will take place in person.*

**CALL TO ORDER**

Roll Call

**WORKSHOP 6:00 PM - 6:55 PM**

Fiscal Policy Review/Update **6:00 - 6:40 PM**

- Discussion of CIP Deployment policy
- Discussion of Long Term Capital Investment and Debt policy
- Discussion of use definitions/policy for Contingency Funds

Sick Time Accrual/Pay Out Policy **6:40 - 6:45 PM**

- Next steps/plan for analysis

Volunteer Celebration **6:45 - 6:55 PM**

- Event planning

**ADJOURNMENT**

Motion to Adjourn

*\* The Town of Gray is an equal opportunity employer and complies with all applicable equal access to public accommodations law. If you are planning to attend a Town Council or Town committee or board meeting and need assistance with a physical disability, please contact the Town Manager's office at least 48 hours in advance of the meeting to have the Town assist you. 657-3339. TTY 657-3931.*

**ARTICLE V**  
**BUDGET**

**Section 1. Fiscal Year.** The fiscal year of the Town government shall begin the first (1st) day of July and shall end on the thirtieth (30<sup>th</sup>) day of June of each year. The fiscal year may be changed by the Council. Said fiscal year shall constitute the budget and accounting year as used in this Charter. The term “budget year” shall mean the fiscal year for which any participating budget is adopted and in which it is administered.

**Section 2. Preparation and Submission of the Budget.** The Town Manager, at least ninety (90) days prior to the annual Town meeting, shall submit to the Council a budget and an explanatory budget message. The budget authority of the Council shall be limited to the final determination of the total appropriation to be made to each of the several offices, departments and agencies of the Town.

This budget message shall contain:

- A. Exact statement of the financial condition of the Town which shall include but not be limited to a description and breakdown of bonded indebtedness and estimated funds to be borrowed in anticipation of tax receipts to meet the proposed budget.
- B. An itemized statement of recommended appropriations for operating expenses and capital improvements with comparative statements in parallel columns of estimated and year-to-date actual expenditures for the current fiscal year and actual expenditures for the three (3) preceding fiscal years. An increase or decrease in any item shall be indicated.
- C. An itemized statement of estimated revenue from all sources, other than taxation, and a statement of taxes required, estimated mil rate, and comparative figures from the current and next preceding years.
- D. Such other information as may be required by the Council.

**Section 3. Procedure to be Followed.**

- A. The proposed budget prepared by the Manager shall be reviewed by the Council which shall approve the preliminary budget with or without amendments.
- B. The complete Town budget as approved by the Council shall be printed and distributed, and the Council shall fix the time and place for holding a public hearing on the budget, and shall give public notice pursuant to State law.
- C. The Council shall then review the budget and recommend it with or without amendment to the annual Town Meeting. The reviewed budget shall be made available to the public at least ten (10) days prior to the annual Town meeting.

**Section 4. Budget Establishes Appropriation.** From the date of adoption of the budget, the several amounts stated therein as proposed appropriations shall be and become appropriated to the several offices, departments and agencies and purposes therein named. The budget for all departments shall include all proposed expenditures. The Council shall make a gross appropriation for each department, office and agency for the ensuing year.

A. **Exceptions:**

- 1. The gross appropriation for each department, office or agency shall not be exceeded except by consent of the Council.
- 2. If there is a period between the beginning of the fiscal year and the appropriation of funds, the Council may authorize expenditures for proposed departmental expenses chargeable to the appropriations for the year when made in amounts sufficient to cover the necessary expenses of the various departments, offices, and agencies not to exceed the prior fiscal year’s budget amount.

3. Following the close of the fiscal year, the Council may also continue unexpended balances in capital accounts.

4. Within the last three (3) months of the fiscal year the Manager may transfer, without Council approval, any unencumbered appropriations or portion thereof between general classifications of expenditures within a department, office or agency not to exceed an amount to be determined by the Council on an annual basis. Transfers in excess of this amount must be approved by the Council.

**Section 5. Budget Establishes Amount to be Raised by Property Tax; Certification to Town Assessor.** From the date of adoption of the budget, the amounts stated therein as the amount to be raised by property tax shall constitute a determination of the amount of tax for the purposes of the Town in the corresponding fiscal year. A copy of the budget as finally adopted shall be certified by the Town Manager and filed with the Town Assessor, whose duty it shall be to set the mil rate for the corresponding fiscal year.

**Section 6. Budget Summary.** At the head of the budget there shall appear a summary of the budget, which need not be itemized further than by principal sources of anticipated revenue, stating separately the amount to be raised by property tax, it shall be itemized also by departments, offices and agencies and kinds of expenditures, in such manner as to present to taxpayers a simple and clear summary of the detailed estimates of the budget.

**Section 7. Work Program; Allotments.** Before the beginning of the budget year, the head of each office, department or agency shall submit to the Town Manager, when required by the Town Manager, a work program, of the year, which program shall show the requested allotments of appropriations for such office, department or agency, by stated periods, for the entire budget year. The Town Manager shall review the requested allotments in the light of the work program of the office, department or agency concerned, and may revise, alter or change such allotments before approving the same. The aggregate of such allotments shall not exceed the total of appropriations available to said office, department or agency for the budget year.

**Section 8. Unassigned General Fund Balance Level and Restriction of Use**

The Town Treasurer shall maintain the Unassigned General Fund Balance (as determined in accordance with applicable government accounting standards) at a level not less than two twelfths (2/12) and up to three twelfths (3/12) of the Town's Net Assessment for Commitment, excluding any and all TIF Plan Amount Assessment. Utilization of the Unassigned General Fund Balance is thereby restricted and may in no circumstance be appropriated to below the two twelfths (2/12) level as described above without the favorable vote of a Town Meeting.

All Unassigned General Fund Balance in excess of the three twelfths (3/12) as described above may be appropriated in the subsequent budget year, subject to Town Meeting approval, into the Capital Reserve Fund as part of the Capital Improvement Plan in accordance with the procedures outlined in fiscal policies adopted by the Town Council.

Also subject to Town Meeting approval, the Town Council may utilize the Unassigned General Fund Balance to reduce the tax commitment of any ensuing fiscal period. The resolution for utilization shall also contain a plan to restore the Unassigned General Fund Balance to the level detailed above within a five (5) year period should such utilization cause the Unassigned General Fund Balance to fall below the level detailed above.

Further, at any time during any budget year the Town Council may, after notice, call a special Town Meeting for the purpose of making appropriation(s) from Unassigned General Fund Balance in excess of the two twelfths (2/12) level as described above. The proposed appropriation(s) shall meet an essential municipal need to protect the public health, safety and welfare. The needs may be caused by severe economic decline, any natural disaster or sudden event outside the control of the Town Council. Said appropriation(s) shall be adopted by a favorable vote of a special Town Meeting. Said vote shall specifically identify the public necessity and contain the precise use of the appropriation(s).

# TOWN OF GRAY

## FISCAL POLICY

### **Fiscal Policy**

The Town of Gray shall develop and maintain, through the office of the Town Manager and the Town Council, a financially prudent, effective, efficient and desired level of services to the citizens of Gray.

The Town of Gray shall develop and maintain, through the office of the Town Manager and the Town Council, a Performance Management Program incorporating such tools and metrics to clearly and succinctly demonstrate to the citizens of Gray that their tax dollars are allocated, managed and deployed wisely.

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## **FISCAL POLICY**

The Town of Gray shall develop and maintain, through the office of the Town Manager and the Town Council, a financially prudent, effective, efficient and desired level of services to the citizens of Gray.

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## **BASE OPERATING BUDGET POLICY**

The Town of Gray shall maintain a level of expenditure that shall provide for the public well-being and safety of the residents as the first level of priority. Additional services and programs shall be reviewed in an order of priority that shall reflect both, the financial capacity of the taxpayer base to sustain such services, and the practical and intrinsic value of the offering to the community as a whole.

## **BASE BUDGET DEVELOPMENT POLICY**

An annual base operations budget shall be developed by verifying, through zero based budget development procedures, expenditures required for the forthcoming fiscal year. During the annual budget development process, the existing budget and work practices shall be thoroughly reviewed to determine and develop opportunities to improve service levels without additional cost or to reduce operating cost without reducing service levels. Additions and/or incremental adjustments of the base operating budget shall be supported by business case analysis.

## **CAPITAL INVESTMENT PLAN AND PROGRAM POLICY (CIP)**

The CIP shall provide for adequate design, construction, maintenance and replacement of the Town's infrastructure: including roads and bridges. The CIP shall also provide for repair and/or replacement of capital plant and equipment, including motor vehicles, building maintenance, and capital tools and equipment.

## **CIP PROGRAM DEVELOPMENT POLICY**

The Town shall project its needs for the next fifteen years and shall update this projection twice each year commensurate with the programmed property tax billing dates. From these projections, a maintenance and replacement schedule shall be developed and followed.

The Town shall maintain a diversified and stable revenue allocation system to mitigate short-term fluctuations in any one year. Annual revenues and revenue allocations to the **CIP** shall be estimated and adjusted using objective, analytical processes utilizing trend analysis, statistical analysis, and financial analysis tools as appropriate.

### **CIP DEPLOYMENT POLICY**

The Town shall deploy all capital projects based on highest and best use of associated capital funds. The Town shall review annually the five-year CIP projections for capital projects and improvements, and shall develop a lifecycle cost analysis that clearly articulates the financial benefit, funding sources, and project implementation schedule for each capital project proposal before it is submitted to the Town Council for approval. To ensure project completion within budget and established timelines, tracking of components of the CIP approved shall be implemented and the Town council updated monthly.

Emergency and unanticipated capital expenditures for maintenance and/or replacement shall be the rare exceptions and only considered where public health and/or safety are at risk.

A fixed asset system shall be maintained to identify all Town assets, their condition, historical cost, replacement value, and useful life.

### **LONG TERM CAPITAL INVESTMENT AND DEBT POLICY**

The Town of Gray shall confine long-term borrowing to specific capital improvements that cannot reasonably be funded from annualized tax allocations. The term structure of debt shall not exceed the anticipated useful life of the asset acquired.

Unexpended capital shall be invested to maximize return while preserving the liquidity of the investment base. All proceeds from these investments shall be retained in the Undesignated Fund Balance Account and shall be used to supplement annualized CIP funding requirements.

### **CASH MANAGEMENT POLICY**

The Town Treasurer shall semi-annually submit an investment plan to the Town Council for review and adoption. The plan shall clearly articulate investment strategies that maximize the overall rate of return for all town funds collected while preserving liquidity. The plan shall comply with all applicable laws and adopted investment policies. The Town Treasurer shall pro-actively direct the investment of Town cash funds in various investment vehicles such as overnight deposits, money market accounts, CD's, bonds which are held by a trustee or other financial agent.

## **PERFORMANCE MANAGEMENT PROGRAM**

Overall, the Town Performance Measurement Program is designed to ensure consistent high quality, cost-effective services for the citizens of Gray.

The Town Manager's Office shall have the primary responsibility for implementing the Performance Management Program under the direct oversight of the Gray Town Council. Performance measurement is the assessment of how well the Town as a whole, and each department, performs when providing goods and services to the constituency. It is designed to reflect not only what is being done, but also how effectively and efficiently tasks are performed.

Gray's Town Manager shall be accountable for the proper use of tax dollars and for providing the services citizens demand. Performance measures provide our citizens with the information necessary to ensure accountability. Additionally, performance measures are a management tool that measures work performed and results achieved. The Town of Gray's Performance Measurement Program is intended to inform the Township by:

- Providing necessary information to enhance policy decision-making;
- Improving customer service feedback;
- Supporting strategic planning and goal-setting;
- Enabling effective use of resources; and
- Strengthening accountability.

The Town Manager's Office shall complete a comprehensive performance measures report each year. Copies of the report shall be distributed to program managers, department heads, the Town Council, Boards and Committees, the media, and the general public.

### **KEY MEASURES**

#### **WORKLOAD DATA**

**Purpose:** To provide a direct reference of the basic units for tasks performed and/or services provided over a trend cycle that can clearly demonstrate variance in budget levels.

#### **EFFECTIVENESS**

**Purpose:** To provide linkage for the various service offerings and their overall impact to the Town and/or citizen base as a whole.

#### **EFFICIENCY**

**Purpose:** To provide a management tool that will highlight critical areas of potential process improvement and cost containment initiatives.

## **GENERAL ADMINISTRATION**

### **TOWN MANAGER OFFICE**

**Purpose:** To ensure sound overall management practices for the Town in general; that citizen interface with Town Administration is satisfactory; that reporting departments are managed to the overall satisfaction of the citizens and Town Council; that the Town's Operating Budget and Capital Investment Program are properly developed and implemented; to ensure the quality of life in Gray meets or exceeds the expectations of the citizens commensurate with taxpayer burden.

### **OFFICE OF THE TOWN CLERK**

**Purpose:** To provide thorough, timely, accurate, records, documents, and information to the citizens of Gray, the Town Council and Town boards and committees.

### **FINANCIAL ADMINISTRATION AND BUDGET PROGRAM**

**Purpose:** To ensure sound financial management by managing the investment of Town funds; managing the development and implementation of the Town's budget; preparing the City's Capital Improvements Program (CIP) and Fiscal Analysis; performing studies and analyses; and providing recommendations to support the Council's financial decisions and fiscal policy.

### **ACCOUNTING AND CONTROL**

**Purpose:** To ensure the accurate accounting, disbursement and safeguarding of the Town's funds by maintaining accounting and fixed asset records and issuing reports in conformance with generally accepted accounting principles; reviewing transactions to ensure compliance with applicable regulations, policies, and requirements; paying accounts receivable in an accurate and timely manner; managing the payroll process in an accurate and timely manner; and administering the financial component of employee retirement and benefit programs.

### **PURCHASING**

**Purpose:** To provide the Town with the means to obtain quality goods and services at the lowest possible cost while conforming to the Gray Town Charter, Town Council policy, the Town Administrative Code, as well as state and federal requirements for procurement. To cost effectively manage the storage and disposal of goods and/or services.

### **REVENUE PROGRAM**

**Purpose:** To ensure the timely, accurate and equitable collection of revenues and property taxes by monitoring billing, collection and receipt of taxes; managing the billing and collection of ancillary fees and charges.

### **WEBSITE PROGRAM**

**Purpose:** To increase citizen understanding and awareness of the Town by providing effective communication through Gray's website. To increase citizen understanding, awareness, and participation in Town government and to increase and facilitate information flow to users.

### **UTILITIES, TRAFFIC and TRANSPORTATION ENGINEERING**

**Purpose:** To provide a safe and efficient street and sidewalk system by ensuring that public streets and sidewalks are designed to town standards; planning roadway and traffic control improvements; operating and maintaining traffic signals, beacons and street lights; coordinating with other governments on traffic funding and planning.

### **ASSESSING**

**Purpose:** To ensure the timely, accurate and equitable development of the Property Tax basis for property tax revenues by maintaining accurate and timely records of new construction, monitoring trend rates for new construction, and by conducting periodic assessment reviews.

# **GENERAL ADMINISTRATIVE DATA AND PERFORMANCE METRICS DATA**

## **GENERAL ADMINISTRATIVE BUDGET**

TOTAL TOWN BUDGET

## **TOWN MANAGER OFFICE**

TOTAL TOWN EXPENDITURES PER CAPITA

## **OFFICE OF TOWN CLERK**

NUMBER OF COUNCIL AND COMMITTEE MEETINGS ATTENDED

NUMBER OF DOCUMENTS PROCESSED

NUMBER OF PUBLIC HEARING NOTICES

NUMBER OF RECORDS PREPARED AND SENT TO STORAGE

## **FINANCIAL ADMINISTRATION AND BUDGET PROGRAM**

AVERAGE DOLLAR VALUE OF FUNDS INVESTED

NUMBER OF DEBT ISSUANCES

DOLLAR AMOUNT OF DEBT

## **ACCOUNTING AND CONTROL**

NUMBER OF ADJUSTING JOURNAL ENTRIES FROM AUDIT

NUMBER OF VENDOR CHECKS VOIDED DUE TO DEPARTMENT ERROR

NUMBER OF AUDIT INTERNAL CONTROL MEASURES REPORTED

## **PURCHASING**

NUMBER OF PROCUREMENTS AND CONTRACTS OVER \$10,000 AWARDED BY  
BID

NUMBER OF PROCUREMENTS AND CONTRACTS OVER \$10,000 AWARDED BY  
BID EXCEPTION

DOLLAR AMOUNT OF PROCUREMENTS AND CONTRACTS OVER \$10,000  
AWARDED BY BID

DOLLAR AMOUNT OF PROCUREMENTS AND CONTRACTS OVER \$10,000  
AWARDED BY BID EXCEPTION

## **REVENUE PROGRAM**

NUMBER OF REVENUE ACCOUNTS ADMINISTERED

NUMBER OF TAX BILLS ISSUED

NUMBER OF DELINQUENT ACCOUNTS BILLED

DOLLAR AMOUNT OF TOTAL REVENUE FORECAST

DOLLAR AMOUNT OF TOTAL REVENUE COLLECTED

NUMBER OF TAX DELINQUENT PROPERTIES

DOLLAR AMOUNT OF TAX DELINQUENT PROPERTIES

## **WEBSITE PROGRAM**

OPERATING COST

NUMBER OF USER HITS

## **UTILITIES AND TRAFFIC AND TRANSPORTATION ENGINEERING**

TOWN UTILITIES OPERATING BUDGET

CENTER LINE MILES OF NEW STREET CONSTRUCTION

CENTERLINE MILES OF STREET/ROAD REPAIR

LINEAR FEET OF NEW TOWN SIDEWALKS

NUMBER OF TRAFFIC SIGNALS MAINTAINED

**ASSESSING**

NUMBER OF SINGLE FAMILY PROPERTIES  
NUMBER OF MULTI FAMILY PROPERTIES  
NUMBER OF BUSINESS AND COMMERCIAL PROPERTIES  
NUMBER OF LAND ASSESSMENTS  
NUMBER OF SITE ANNUAL ASSESSMENT REVIEWS

**PERFORMANCE METRICS**

**GENERAL ADMINISTRATIVE**

PERCENT GENERAL ADMINISTRATIVE BUDGET TO TOTAL TOWN BUDGET  
PERCENT OF CITIZENS WHO STRONGLY AGREE OR AGREE THAT THEY  
RECEIVE GOOD VALUE FOR THE TAXES THEY PAY  
  
PERCENT OF CITIZENS RATING THE QUALITY OF LIFE IN GRAY AS  
EXCELLENT OR GOOD

**TOWN MANAGER OFFICE**

PERCENT OF CITIZENS RATING THE PERFORMANCE OF GENERAL  
ADMINISTRATION AS EXCELLENT OR GOOD  
PERCENT OF CITIZENS RATING THE PERFORMANCE OF GENERAL  
ADMINISTRATION AS EXCELLENT OR GOOD  
PERCENT OF CITIZENS RATING THE PERFORMANCE OF TOWN EMPLOYEES AS  
EXCELLENT OR GOOD IN THE FOLLOWING:  
KNOWLEDGE  
RESPONSIVENESS  
COURTESY  
FOLLOW-UP  
OVERALL IMPRESSION  
PERCENT OF TOWN EMPLOYEES RATING THE PERFORMANCE OF THE TOWN  
MANAGER AS EXCELLENT OR GOOD

**OFFICE OF TOWN CLERK**

PERCENT OF MINUTES PREPARED WITHIN 10 DAYS  
ACCURACY OF PUBLIC HEARING NOTICES  
ACCURACY OF OFFICIAL DOCUMENTS

**FINANCIAL ADMINISTRATION AND BUDGET PROGRAM**

PERCENT VARIANCE BETWEEN ACTUAL AND BUDGETED GENERAL FUND  
REVENUES  
PERCENT VARIANCE BETWEEN ACTUAL AND BUDGETED GENERAL FUND  
EXPENDITURES

**ACCOUNTING AND CONTROL**

PERCENT REDUCTION IN NUMBER OF ADJUSTING JOURNAL ENTRIES FROM  
AUDIT  
PERCENT REDUCTION IN NUMBER OF VENDOR CHECKS VOIDED DUE TO  
DEPARTMENT ERROR  
PERCENT REDUCTION IN NUMBER OF AUDIT INTERNAL CONTROL MEASURES  
REPORTED

**PURCHASING**

PERCENT OF AWARDS OVER \$10,000 BY BID  
PERCENT OF AWARDS OVER \$10,000 BY BID WITHOUT PARTICIPANT PROTEST  
PERCENT OF PROTESTS SUSTAINED  
AVERAGE NUMBER OF BIDS RECEIVED PER SOLICITATION  
PERCENT VARIANCE BETWEEN BUDGETED (WARRANT) VALUE AND BID  
VALUE ACCEPTED [ **NOTE: FOR EACH CIP PROJECTED COMPONENT**]

**REVENUE PROGRAM**

PERCENT VARIANCE TOTAL ESTIMATED REVENUE TO ACTUAL COLLECTIONS  
PERCENT OF TAX BILLS PAID WITHIN DEADLINE  
PERCENT OF TAX DELINQUENT PROPERTIES YEAR OVER YEAR

**WEBSITE PROGRAM**

COST PER USER HIT  
PERCENT OF USERS WHO RATE THE WEBSITE AS EXCELLENT OR GOOD IN  
THE FOLLOWING:  
    QUALITY OF INFORMATION  
    QUALITY OF DESIGN  
    ACCURACY OF DATA  
RELIABILITY OF SITE ( PERCENT OF DOWN-TIME PER YEAR)  
PERCENT OF REGISTRATIONS FOR TOWN SPONSORED PROGRAMS  
COMPLETED ONLINE

**UTILITIES AND TRAFFIC AND TRANSPORTATION ENGINEERING**

AVERAGE COST OF TRAFFIC SIGNALS MAINTAINED AND OPERATED  
PERCENT OF VILLAGE CENTER WITH SIDEWALKS  
PERCENT OF TRAFFIC SIGNAL OUTAGES REPAIRED WITHIN:  
    4 HOURS  
    8 HOURS  
    24 HOURS  
    48 HOURS  
PERCENT OF CITIZEN SAFETY RATING OF SIGNALIZED INTERSECTIONS AS  
EXCELLENT OR GOOD  
NUMBER OF INTERSECTIONS IDENTIFIED AS POORLY MANAGED

**ASSESSING**

NUMBER OF ASSESSMENT APPEALS  
NUMBER OF ASSESSMENT APPEALS SUSTAINED

## **PLANNING and PLANNING SERVICES**

### **PLANNING**

**Purpose:** To develop and oversee long range planning for the Town, including preparing and updating the master plan (Comprehensive Plan) zoning plans, and strategic planning documents. Maintain an up-to-date statistical database (GIS). Coordinate the implementation of the Gray Comprehensive Plan and other specialized plans and recommendations. Provide informed and accurate staff support to Town boards and committees. Develop policies and plans for Town Council review that enhance the development of new lots, blocks and/or units with final approval for location within target zoning areas. Advise Town council as to the effectiveness of Comprehensive Plan Implementation as it applies to zoning and business opportunities.

### **GEOGRAPHIC INFORMATION SYSTEM PROGRAM (GIS)**

**Purpose:** Develop and maintain a GIS infrastructure that will allow employees and the public easy access to the Geographic Information System (GIS), which will provide employees the tools to perform their work more efficiently and the public with easy access to geographical information over the Internet enhancing implementation of strategic Comprehensive Plan goals and objectives.

## **PLANNING AND PLANNING SERVICES DATA AND PERFORMANCE METRICS**

### **DATA**

TOTAL OPERATING BUDGET

### **PLANNING**

NUMBER OF REQUESTS FOR PLANNING INFORMATION RECEIVED

NUMBER OF RESEARCH PROJECTS COMPLETED FOR COMMITTEES OR COUNCIL

NUMBER OF ZONING PLAN APPLICATIONS

NUMBER OF ZONING PLANS AND APPLICATIONS COMPLETED

NUMBER OF SUBDIVISIONS AND BUSINESSES WITHIN TARGET ZONING AREAS (COMP PLAN)

TOTAL NUMBER OF SUBDIVISIONS REVIEWS COMPLETED

TOTAL NUMBER OF NEW BUSINESSES

TOTAL NUMBER OF HOUSES BUILT WITH C/O

NUMBER OF SUBDIVISIONS REVIEWS COMPLETED IN TARGET ZONES

NUMBER OF NEW BUSINESSES IN TARGET ZONES

NUMBER OF HOUSES BUILT WITH C/O IN TARGET ZONES

SQUARE FEET OF BUSINESS/COMMERCIAL DEVELOPMENT APPROVED

NUMBER OF MEETINGS ATTENDED:

PLANNING BOARD

CEDC

COUNCIL

ORC

### **GEOGRAPHIC INFORMATION SYSTEM PROGRAM (GIS)**

NUMBER OF MAP LAYERS

TOTAL NUMBER OF DATA FIELDS

EMPLOYEES ASSIGNED TO GIS SYSTEM MANAGEMENT

### **PERFORMANCE METRICS**

#### **PLANNING**

PERCENT OF CITIZENS RATING THE PLANNING PROCESS AS EXCELLENT OR GOOD

PERCENT OF APPLICANTS RATING THE PLANNING BOARD PROCESS AS EXCELLENT OR GOOD

AVERAGE DAYS TO REVIEW AND ACT ON ZONING APPLICATIONS

PERCENT COMPLETED IN 45 DAYS

PERCENT COMPLETED IN 90 DAYS

PERCENT COMPLETED IN 180 DAYS

PERCENT COMPLETED IN 360 DAYS

COMPREHENSIVE PLAN EFFICIENCY TARGET ZONE SUBDIVISIONS

COMPREHENSIVE PLAN EFFICIENCY TARGET ZONE NEW BUSINESS

COMPREHENSIVE PLAN EFFICIENCY TARGET ZONE HOUSES WITH C/O

### **GEOGRAPHIC INFORMATION SYSTEM PROGRAM (GIS)**

PERCENT OF TOWN DATA AVAILABLE ON GIS

NUMBER OF ASSIGNED EMPLOYEES TRAINED IN GIS INPUT/MANAGEMENT

GIS INFORMATION REQUESTS

INTERNET/INTRANET GIS DATA HITS RECORDED IN SYSTEM

GIS DATA BASE ACCURACY

## **CODE ENFORCEMENT SERVICES**

### **CODE ENFORCEMENT OFFICER**

**Purpose:** To ensure the safety and conformance of Gray's buildings to Building code requirements. To maintain the value of property and safety of the occupants by permitting and inspecting construction, enforcing the zoning ordinance, and enforcing town codes in a timely and consistent manner. Work with Town boards, committees and the citizens to effectively and efficiently provide clear, concise, accurate information for proposed construction projects.

### **FIRE INSPECTOR**

**Purpose:** To maintain the safety of Gray's buildings and respective occupants by inspecting construction and enforcing the Town's Fire code in a timely and consistent manner. Work with Town boards, committees and the citizens to effectively and efficiently provide clear, concise, accurate information for proposed construction projects.

### **DOG OFFICER**

**Purpose:** To preserve public order, protect lives and property, and reduce dog bites, cruelty to animals, dead dogs in the road, miscellaneous animal conflicts.

**CODE ENFORCEMENT SERVICES DATA AND PERFORMANCE METRICS  
DATA**

OPERATING BUDGET  
CODE ENFORCEMENT HOURS (ANNUAL)  
FIRE MARSHAL/INSPECTORS HOURS (ANNUAL)

**CODE ENFORCEMENT SERVICES**

BUILDING PLANS REVIEWED:  
RESIDENTIAL NEW CONSTRUCTION  
RESIDENTIAL RENOVATION/REMODEL  
COMMERCIAL NEW CONSTRUCTION  
COMMERCIAL RENOVATION/REMODEL  
BUILDING PERMITS ISSUED  
OCCUPANCY PERMITS ISSUED  
CONSTRUCTION RELATED INSPECTIONS  
ZONING COMPLAINTS INVESTIGATED  
COMMERCIAL INSPECTIONS (LICENSE RELATED)  
COMPLAINTS INVESTIGATED  
VIOLATION NOTICES ISSUED  
ZBA ADMINISTRATIVE APPEALS

**FIRE INSPECTOR**

FIRE CODE/PROTECTION SYSTEM PLANS REVIEWED

**DOG OFFICER**

CALLS PER YEAR  
ANIMAL CONTROL CITATIONS ISSUED  
ANIMALS CAPTURED/RETRIEVED

**PERFORMANCE METRICS**

**CODE OFFICER**

AVERAGE RESPONSE TIME (DAYS) FOR INSPECTION REQUEST  
AVERAGE DAYS TO RECTIFY ZONING VIOLATION  
TOTAL REVIEWS/INSPECTIONS PER (FTE)  
PERCENT ZBA ADMINISTRATIVE APPEALS AWARDED TO APPELLANT

**FIRE INSPECTOR**

AVERAGE RESPONSE TIME (DAYS) FOR INSPECTION REQUEST  
TOTAL REVIEWS/INSPECTIONS PER (FTE)

**DOG OFFICER**

CITATIONS PER CALL

**PARKS and RECREATION**

**Purpose:** To meet the recreational needs of citizens by providing high quality Recreation programs. To provide high-quality, well-maintained facilities and programs for the general public and community by maintaining Town Parks and Recreation facilities; to provide contractual and in-house services for private and public meetings and performances; develop programs and opportunities that fully utilize facilities and grounds; promote public awareness of the Town’s resources.

**PARKS AND RECREATION DATA AND PERFORMANCE METRICS**

**DATA**

- OPERATING BUDGET
- PROGRAM REVENUE THROUGH FEES
- NUMBER OF PROGRAMS:
  - OFFERED
  - EXECUTED
- NUMBER OF PROGRAMS
  - ADULT
  - CHILDREN
  - ADULT AND CHILDREN
- NUMBER OF STAFF SUPERVISED
- MUNBER OF VOLUNTEER HOURS CONTRIBUTED

**PERFORMANCE METRICS**

- PERCENT OF PARTICIPANTS RATING THE QUALITY OF PROGRAMS AS EXCELLENT OR GOOD
- PERCENT OF PARTICIPANTS WHO RATE THE QUALITY OF STAFF AS EXCELLENT OR GOOD
- PERCENT OF COST RECOVERY

## **PUBLIC SAFETY SERVICES**

**Purpose:** To ensure the citizens of Gray are provided with an ongoing Fire-fighting and Rescue force, Fire and Rescue related infrastructure including buildings and equipment, training, fire prevention and inspection safeguards and information, and other Fire and Rescue and life safety services administered in an effective and efficient manner.

## **PUBLIC SAFETY SERVICES DATA AND PERFORMANCE METRICS**

### **DATA**

FIRE AND RESCUE OPERATING BUDGET  
GRAY VALUATION AS OF JULY 1 /\$000  
RESIDENTIAL FIRE EVENTS  
BUSINESS-COMMERCIAL BUILDING FIRE EVENTS  
MOTOR VEHICLE FIRE EVENTS  
RESIDENTIAL RESCUE EVENTS  
BUSINESS-COMMERCIAL RESCUE EVENTS  
MOTOR VEHICLE RESCUE EVENTS  
GRAY HOUSEHOLDS  
GRAY POPULATION

### **PERFORMANCE METRICS**

OPERATING COST PER \$000 VALUATION  
OPERATING COST PER HOUSEHOLD  
OPERATING COST PER RESIDENT

### **PUBLIC WORKS SERVICES**

**Purpose:** To deliver Public Works engineering and operational services that provide the Town of Gray a reliable, safe, effective road system. To ensure a safe and clean environment for citizens and high quality infrastructure that meets Town, state and federal standards by inspecting all related capital improvement construction work and construction of infrastructure by developers who receive Town of Gray issued permits; and by managing in-house and contractual services for construction, maintenance and repair of infrastructure including roadways, streets, sidewalks and storm water management systems and facilities.

### **MOTOR VEHICLE MAINTENANCE PROGRAM**

**Purpose:** To ensure that the vehicles and equipment within the Town's fleet are always operational and well-maintained by providing an efficient, thorough and effective maintenance and repair program; managing vehicle acquisition and disposition; and managing fuel operations.

# **PUBLIC WORKS SERVICES DATA AND PERFORMANCE METRICS**

## **DATA**

TOTAL OPERATING BUDGET  
WINTER ROAD BUDGET  
WINTER PLOWING  
WINTER STORM EVENTS  
ANNUAL SNOWFALL  
WINTER TONS OF SAND DEPLOYED  
WINTER TONS OF SALT DEPLOYED  
SUMMER ROAD BUDGET  
CENTERLINE PAVED ROAD MILES  
REPORTABLE ACCIDENTS - GRAY  
WINTER ROAD CONDITION COMPLAINTS

## **MOTOR VEHICLE MAINTENANCE PROGRAM**

MOTOR VEHICLE OPERATING BUDGET  
MOTOR VEHICLES UNDER MANAGEMENT  
EQUIPMENT UNDER MANAGEMENT  
MECHANIC HOURS (ANNUAL)  
GALLONS OF FUEL CONSUMED:  
    DEISEL  
    GASOLINE  
SCHEDULED MAINTENANCE WORK ORDERS  
NON-SCHEDULED REPAIR WORK ORDERS  
EQUIPMENT WORK ORDERS

## **PERFORMANCE METRICS**

OVERALL COST PER CENTERLINE MILE  
WINTER COST PER CENTERLINE MILE  
WINTER MANHOURS PER CENTERLINE MILE  
WINTER MANHOURS PER STORM EVENT  
WINTER TONS OF SALT PER CENTERLINE MILE  
WINTER TONS OF SAND PER CENTERLINE MILE  
WINTER COST PER STORM EVENT  
WINTER COST PER INCH SNOWFALL  
WINTER MANHOURS PER CENTERLINE MILE-INCH OF  
SNOWFALL

## **MOTOR VEHICLE MAINTENANCE PROGRAM**

PERCENT OF MECHANIC WORK HOURS SPENT ON  
PROGRAMMED REPAIRS  
PERCENT OF MECHANIC WORK HOURS SPENT ON NON-  
PROGRAMMED REPAIRS  
AVERAGE COST PER MAINTENANCE WORK ORDER:  
    PROGRAMMED MAINTENANCE  
    NON-PROGRAMMED MAINTENANCE  
AVERAGE FUEL CONSUMED PER VEHICLE  
    DEISEL  
    GASOLINE

## **CAPITAL PROJECTS**

**Purpose:** To develop and maintain town roads, streets, sidewalks, parks and facilities in an attractive, safe, clean and accessible condition by planning, managing, and implementing CIP renovation projects.

To provide a safe and effective street and sidewalk system by ensuring that public streets and sidewalks are designed to town standards; planning roadway and traffic control improvements; operating and maintaining traffic signals, beacons and street lights; coordinating with adjacent towns on traffic coordination and planning.

To ensure that the vehicles and equipment within the town's fleet are always operational and well-maintained by providing an efficient, thorough and effective maintenance and repair program; managing vehicle acquisition and disposition.

To ensure sound financial management by managing the investment of Town funds; managing the development and implementation of the Town's budget; preparing the Town's Capital Improvements Program (CIP) and Fiscal Analysis; performing studies and analyses; and providing recommendations to support the Council's financial decisions and fiscal policy.

## **CAPITAL PROJECTS DATA AND PERFORMANCE METRICS**

### **DATA**

TOTAL DOLLAR AMOUNT OF CAPITAL PROJECTS FORECAST OVER NEXT 15 YEAR PERIOD

NUMBER OF CAPITAL PROJECTS FORECAST OVER NEXT 15 YEAR PERIOD

PRESENT VALUE CAPITAL PROJECTS FORECAST OVER NEXT 15 YEARS

ANNUALIZED PAYMENT PROGRAM TO FUND CAPITAL PROJECTS OVER THE NEXT 15 YEARS

COST OF CAPITAL AVERAGE PERCENT LAST 5 YEARS (INTEREST ACCRUAL RATE FOR INVESTED FUNDS)

COST OF DEBT AVERAGE PERCENT LAST 5 YEARS (INTEREST PAYOUT RATE FOR BORROWED FUNDS)

TOTAL DOLLAR AMOUNT OF CAPITAL PROJECTS CURRENT YEAR

NUMBER OF CAPITAL PROJECTS CURRENT YEAR

### **PERFORMANCE METRICS**

AVERAGE NUMBER OF CAPITAL PROJECTS PER YEAR

AVERAGE DOLLAR AMOUNT OF CAPITAL PROJECTS PER YEAR BASED ON PRESENT VALUE OF PROJECTS

NUMBER VARIANCE (CAPITAL PROJECTS CURRENT YEAR FROM AVERAGE CAPITAL PROJECTS)

DOLLAR VARIANCE (CAPITAL PROJECTS CURRENT YEAR FROM AVERAGE CAPITAL PROJECTS)

PERCENT VARIANCE (ANNUALIZED PAYMENT PROGRAM TO FUND CAPITAL PROJECTS OVER THE NEXT 15 YEARS)

## **RECYCLING**

**Purpose:** To ensure that the Recycling engineering and operational services provide the Town of Gray with a reliable, safe, effective waste management and disposal system. To ensure a safe and clean environment for citizens and a high quality infrastructure that meets Town, state and federal recycling and waste management standards by managing contractual services for waste management, renovations, maintenance and repair of equipment and facilities.

## **RECYCLING DATA AND PERFORMANCE METRICS**

### **DATA**

DEPARTMENTAL BUDGET  
HOUSEHOLDS - GRAY  
TONS OF TRASH  
TONS OF RECYCLABLES

### **PERFORMANCE METRICS**

OPERATING COST PER HOUSEHOLD  
OPERATING COST PER TON OF TRASH

## **LIBRARY**

**Purpose:** To meet the needs of Gray's citizens by providing high quality programs delivered to maximize attendance and effectiveness. To provide a high-quality, well-maintained inventory of books, periodicals, and other media. To plan for maximum utilization of Library facilities.

## **LIBRARY DATA AND PERFORMANCE METRICS**

### **DATA**

OPERATING BUDGET

OPERATING REVENUE

DAYS OF OPERATION PER YEAR

HOURS OF OPERATION PER YEAR

NUMBER OF PATRONS WITH LIBRARY CARDS

PROGRAMS OFFERED PER YEAR

ADULT

CHILDREN

ADULT AND CHILDREN

NUMBER OF PROGRAMS:

OFFERED

EXECUTED

NUMBER OF STAFF SUPERVISED

MUNBER OF VOLUNTEER HOURS CONTRIBUTED

NUMBER OF BOOK REQUESTS FROM INVENTORY

NUMBER OF BOOK REQUESTS FROM OTHER LIBRARY SOURCES

NUMBER OF COMPUTER TERMINALS

HOURS OF PATRON COMPUTER TERMINAL USAGE

## **BUILDINGS AND GROUNDS**

**Purpose:** To maintain town parks and facilities in an attractive, safe, clean and accessible condition by planning and conducting preventive maintenance; managing CIP renovation projects; conducting repairs; providing in-house and contractual cleaning services; managing ADA compliance, and performing safety inspections.

## **BUILDINGS AND GROUNDS DATA AND PERFORMANCE METRICS**

### **DATA**

OPERATING BUDGET

NUMBER OF BUILDINGS MAINTAINED

SQUARE FEET OF BUILDINGS MAINTAINED

NUMBER OF PARKS, FIELDS, GROUNDS MAINTAINED

SQUARE FEET OF PARKS, FIELDS, GROUNDS MAINTAINED

NUMBER OF BUILDING WORK ORDERS PER YEAR

NUMBER OF PARKS, FIELDS, GROUNDS WORK ORDERS PER YEAR

NUMBER OF BUILDING WORK ORDERS COMPLETE

NUMBER OF PARKS, FIELDS, GROUNDS WORK ORDERS COMPLETE

### **PERFORMANCE METRICS**

PERCENT OF CITIZENS RATING APPEARANCE OF TOWN BUILDINGS AS EXCELLENT OR GOOD

PERCENT OF CITIZENS RATING APPEARANCE OF TOWN PARKS, FIELDS, GROUNDS AS EXCELLENT OR GOOD

COST PER SQUARE FOOT OF BUILDING MAINTENANCE

COST PER SQUARE FOOT OF PARKS, FIELDS, GROUNDS

**DEPARTMENTAL CLASSIFICATIONS AND ACCOUNT CODES**

**GENERAL DEPARTMENTAL CLASSIFICATIONS**

CODE	DEPARTMENT	CURRENT YR		LAST YEAR		YR BEFORE	
		2005/06	% TOTAL	2004/05	% TOTAL	2003/04	% TOTAL
	<b>A SUB-TOTAL GENERAL ADMIN</b>	\$1,657,323	33.15%	\$1,468,382	31.74%	\$1,823,547	43.27%
	<b>B SUB-TOTAL PLANNING SERVICES</b>	\$75,519	1.51%	\$72,584	1.57%	\$60,607	1.44%
	<b>C SUB-TOTAL ENFORCEMENT SERVICES</b>	\$92,906	1.86%	\$82,625	1.79%	\$87,020	2.06%
	<b>D SUBTOTAL PARKS AND RECREATION</b>	\$85,303	1.71%	\$85,386	1.85%	\$85,796	2.04%
	<b>E SUB TOTAL PUBLIC SAFETY SERVICES</b>	\$505,306	10.11%	\$482,529	10.43%	\$424,303	10.07%
	<b>F SUB-TOTAL PUBLIC WORKS SERVICES</b>	\$647,222	12.95%	\$683,161	14.77%	\$822,368	19.51%
	1200 CAPITAL PROJECTS	\$981,400	19.63%	\$846,936	18.31%	\$93,764	2.22%
	2000 LIBRARY	\$173,053	3.46%	\$156,953	3.39%	\$140,061	3.32%
	5400 RECYCLING	\$676,426	13.53%	\$652,632	14.11%	\$582,823	13.83%
	5500 BUILDINGS AND GROUNDS	\$104,258	2.09%	\$94,466	2.04%	\$93,892	2.23%
	<b>TOTAL</b>	<b>\$4,998,716</b>		<b>\$4,625,654</b>		<b>\$4,214,181</b>	

**DETAIL**

CODE	DEPARTMENT	CURRENT YR		LAST YEAR		YR BEFORE	
		2005/06	% TOTAL	2004/05	% TOTAL	2003/04	% TOTAL
	<b>A GENERAL ADMINISTRATION SERVICES</b>						
	100 ADMINISTRATION	\$293,845	5.88%	\$277,606	6.00%	\$262,480	6.23%
	300 ASSESSING	\$68,097	1.36%	\$62,085	1.34%	\$74,265	1.76%
	700 GENERAL ASSISTANCE	\$11,750	0.24%	\$15,165	0.33%	\$8,224	0.20%
	900 ELECTIONS	\$5,250	0.11%	\$6,694	0.14%	\$2,697	0.06%
	1000 DEBT SERVICE	\$226,199	4.53%	\$151,669	3.28%	\$246,355	5.85%
	1100 RESERVES	\$196,700	3.94%	\$184,807	4.00%	\$483,133	11.46%
	1300 EMPLOYEE BENEFITS	\$552,888	11.06%	\$483,132	10.44%	\$473,091	11.23%
	1400 GENERAL INSURANCE	\$120,600	2.41%	\$113,594	2.46%	\$102,245	2.43%
	4300 UTILITIES	\$127,223	2.55%	\$123,774	2.68%	\$124,552	2.96%
	6000 TOWN COUNCIL	\$16,560	0.33%	\$15,168	0.33%	\$14,270	0.34%
	6400 COMPREHENSIVE PLAN	\$100	0.00%	\$0	0.00%	\$1,540	0.04%
	6500 WEBSITE	\$3,300	0.07%	\$5,974	0.13%	\$3,450	0.08%
	6700 ECONOMIC DEVELOPMENT	\$725	0.01%	\$265	0.01%	\$490	0.01%
	7100 STIMSON HALL	\$3,000	0.06%	\$2,899	0.06%	\$2,905	0.07%
	8000 COMMUNITY SERVICES	\$31,086	0.62%	\$25,550	0.55%	\$23,850	0.57%
	<b>SUB-TOTAL GENERAL ADMIN</b>	<b>\$1,657,323</b>		<b>\$1,468,382</b>		<b>\$1,823,547</b>	
	<b>B TOWN PLANNING SERVICES</b>						
	200 PLANNING	\$60,287	1.21%	\$57,599	1.25%	\$54,997	1.31%
	600 GIS MAPPING	\$7,000	0.14%	\$6,418	0.14%	\$764	0.02%
	6300 PLANNING BOARD	\$6,852	0.14%	\$7,921	0.17%	\$3,716	0.09%
	6600 ORDINANCE REVIEW COMMITTEE	\$1,380	0.03%	\$646	0.01%	\$1,130	0.03%
	<b>SUB-TOTAL PLANNING SERVICES</b>	<b>\$75,519</b>		<b>\$72,584</b>		<b>\$60,607</b>	
	<b>C CODE ENFORCEMENT SERVICES</b>						
	400 CODE ENFORCEMENT	\$75,966	1.52%	\$64,809	1.40%	\$72,580	1.72%
	800 ANIMAL CONTROL	\$14,740	0.29%	\$13,083	0.28%	\$12,765	0.30%
	6100 ZBA	\$2,200	0.04%	\$4,733	0.10%	\$1,675	0.04%
	<b>SUB-TOTAL ENFORCEMENT SERVICES</b>	<b>\$92,906</b>		<b>\$82,625</b>		<b>\$87,020</b>	
	<b>D PARKS AND RECREATION</b>						
	2001 PARKS AND RECREATION	\$84,953	1.70%	\$85,386	1.85%	\$85,746	2.03%
	6200 RECREATION AND CONSERVATION	\$350	0.01%	\$0	0.00%	\$50	0.00%
	<b>SUBTOTAL PARKS AND RECREATION</b>	<b>\$85,303</b>		<b>\$85,386</b>		<b>\$85,796</b>	
	<b>E PUBLIC SAFETY SERVICES</b>						
	4000 PUBLIC SAFETY SERVICES	\$322,713	6.46%	\$306,631	6.63%	\$251,703	5.97%
	4100 RESCUE	\$32,325	0.65%	\$31,177	0.67%	\$34,393	0.82%
	4200 COMMUNICATIONS	\$150,268	3.01%	\$144,721	3.13%	\$138,207	3.28%
	<b>SUB TOTAL PUBLIC SAFETY SERVICES</b>	<b>\$505,306</b>		<b>\$482,529</b>		<b>\$424,303</b>	
	<b>F PUBLIC WORKS SERVICES</b>						
	5000 WINTER ROADS	\$231,667	4.63%	\$288,360	6.23%	\$215,960	5.12%
	5100 SUMMER ROADS	\$191,914	3.84%	\$175,767	3.80%	\$163,868	3.89%
	5200 ADDITIONAL ROAD WORK	\$63,000	1.26%	\$64,962	1.40%	\$295,459	7.01%
	5300 GARAGE	\$160,641	3.21%	\$154,072	3.33%	\$147,081	3.49%
	<b>SUB-TOTAL PUBLIC WORKS SERVICES</b>	<b>\$647,222</b>		<b>\$683,161</b>		<b>\$822,368</b>	

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Town of Gray Finance  
Committee Research Project

# MUNICIPAL CAPITAL IMPROVEMENT PLANNING



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# TOWN OF GRAY FINANCE COMMITTEE – WHO ARE WE?

Charlie Cote, Chairperson, retired in 2017 after a 39 year Management Professional career in Production Planning, Operations, Special Projects, Profit Planning, and Cost Accounting. Charlie holds a Masters in Business Administration.

Gary Robbins retired in 2018 having spent the last 24 years of his professional life at WEX. Gary ended his career as Vice President of Strategic Acquisitions. He holds a BS in Business Administration, Economics and an AS in Accounting.

Sharon Young retired in 2017 having spent 27 years in Residential Mortgage Lending, 10 of those years as President of a local Maine company. The final 6 years she worked in Accounting and Bookkeeping. Sharon holds an AS in Accounting.

Bruce Foshay, Council Liaison, has been Co-Owner/ Principal of a Management Consulting Company for 22 years, serving the Medical Device and Aerospace industries. Bruce holds an AS in Commercial Art, BS in Marketing and BS in Mechanical Engineering.

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# DISCOVERING HOW OTHER COMMUNITIES MANAGE CIP- (PHILOSOPHY AND METHODOLOGY)?

Select comparable communities by demographics and by bond ratings as suggested by former Gray Town Manager.

Interview Town Manager or CFO and observe each municipal debt service expense and CIP budget.

Record answers to a list of questions suggested by Gray Finance Director.

Compile data analysis of trends and present recommended CIP policy.

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# HOW DID WE SELECT COMPARABLE COMMUNITIES?

## Comparables chosen considerations:

Bond Ratings, primary consideration is communities maintaining a bond rating equal or better than Gray (Note – Bond Rating not available for all communities)

Population Equivalency, with the exception of neighboring Windham & Raymond, communities chosen within 7,500-10,000 Population estimates

Geographic Proximity, primarily Southern Maine within 1 hour drive time from Gray.

Median Income, viewed only as an indicator of community wealth.

Town Valuations, viewed only as an indicator of community wealth.

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# WHO ARE OUR COMPARABLE COMMUNITIES?

GRAY – RATING AA2,/AA+  
POPULATION 8203

SOURCE: S&P GLOBAL RATING 2019

Cape Elizabeth – Rating Aa1/AAA, Population 9419

Cumberland – Rating Aa2,/AA+, Population 8158

Freeport – Rating Aa2/AAA, Population 8726

Kittery – Rating Aa2/AA+, Population 9896

Lisbon – Rating nr/nr, Population 8819

Old Orchard Beech – Rating Aa3/AA+, Population 9001

Raymond – Rating nr, AAA, Population 4504

Standish – Rating ,nr, nr, Population 10078

South Berwick – Rating Aa3/AA+, Population 7630

Topsham – Rating nr,/AA+, Population 8754

Windham – Rating Aa2/ AA, Population 18335

Yarmouth – Rating Aa2,/AA+, Population 8550

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# RESEARCH - WHAT DID THEY SAY?

## What did Cape Elizabeth say?

Bond Rating = Aa1/AAA, Population = 9419, Median Household Income = \$123,116, Town Valuation = \$2,275,600, FY 2021 Budget (Municipal) = \$17,162,794

Matt Sturgis Cape Elizabeth Town Manager, served on the Gray Town Council from the early 2000's until he stepped down in 2017 to take the Cape position. He was previously employed by Gorrill Palmer, Civil Engineers.

Matt reports a 5-yr and a 10-yr CIP plan. Each years needs are funded through the budget. Equipment purchases are financed through lease plans. Bonding is only utilized for useful life items (like buildings) of 20 years or more.

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# RESEARCH - WHAT DID THEY SAY?

## What did Cumberland say?

Bond Rating = Aa2/AA+, Population = 8158, Median Household Income = \$111,890, Town Valuation = \$1,406,550, FY 2021 Budget (Municipal) = \$10,619,212

Bill Shane has been Cumberland's Town Manager since 2003, and previously as Yarmouth's Town Manager for 14 years.

Bill reports at minimum a 5-yr plan. Reserve accounts fund some Equipment purchases. Bonding is only used for major infrastructure projects costing 2.5-3M an up. FY 2020 had bond savings which was used to pay debt service not fund current CIP expense.

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# TOWN OF GRAY FINANCE COMMITTEE - RESEARCH FINDINGS – WHAT DID THEY SAY?

## What did Freeport say?

Bond Rating = Aa2/AAA, Population = 8726, Median Household Income = \$86,128, Town Valuation = \$1,863,700, FY 2021 Budget (Municipal) = \$10,501,381

Jessica Malloy has been Freeport's Finance Director Manager since 2015 and had previously been Lisbon's Finance Director for 5 years.

Jessica reports at minimum a 20-yr plan, but focus is on current year and following 5. Freeport carries 12 CIP Reserve Accounts. Bonding is rarely necessary. Freeport would be debt free in 2023, but a \$600+K Bond is under consideration this year for a bridge reconstruction.

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# RESEARCH FINDINGS — WHAT DID THEY SAY

## What did Kittery say?

Bond Rating = Aa2/AA+, Population = 9896, Median Household Income = \$78,451, Town Valuation = \$1,866,050. FY 2021 Budget (Municipal) = \$13,465,044

Kendra Amaral has been Kittery's Town Manager since 2016 and had previously been Assistant Town Manager in Wilmington MA

Kendra reports a 5 and 10 yr plan. Kittery relies upon reserves to fund CIP. Each department carries a reserve account with a 3% escalator. Bonding is only used for large building projects.

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# RESEARCH – WHAT DID THEY SAY

## What did Lisbon say?

Bond Rating = nr/nr, Population = 8819, Median Household  
Income = \$57,568, Town Valuation = \$614,600 FY 2021 Budget  
(Municipal) = \$8,923,285

Diane Barnes has been Lisbon's Town Manager since 2014 and prior  
to that the Town Manager in Calais Maine.

Diane reports NO CIP Plan, but refers to an estimated 5&10 year  
proposed schedule. But only bond when Capital items can't be paid  
through the operations budget or Fund balance. The fire department  
reserves \$75K annually for major equipment needs. Bonding is only  
used for large major projects like recent sewer project or major road  
reconstruction..

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# RESEARCH FINDINGS – WHAT DID THEY SAY?

## What did Old Orchard Beach say?

Bond Rating = Aa3/AA+, Population = 9001, Median Household Income = \$58,080, Town Valuation = \$1,856,850. FY 2021 Budget (Municipal) = \$19,10639

Diana Asanza has been OOB's Finance Director since 2012 and is currently serving as interim Town Manager She had previous served as Treasurer for the Town of Norwood MA.

Diana reports a 5 and 10 yr plan. OOB maintains a special reserve account, broken into 4 buckets to support CIP needs (PS, PW, WW, and Admin). Charter requires any single expenditure >\$500K go to voters on referendum whether for bonding or direct expense. Large Equipment are Lease Purchases. Bond savings have utilized strictly for debt service, not new CIP needs.

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# RESEARCH – WHAT DID THEY SAY?

## What did Raymond say?

Bond Rating = nr/AAA, Population = 4504, Median Household Income = \$76,579, Town Valuation = \$1,175,550. FY 20211 Budget (Municipal) = \$5,738,444

Alex Aponte is Raymond's Finance Director. He has only been with Raymond 5 months and previously in the non-profit and private sectors.

Alex reports a 1 and 5-year plan although there may be a longer term plan he has not yet seen. The annual request for equipment is funded through the budget as are appropriations toward reserves for future equipment needs. Only two bonds currently on the books – 2013 & 2015. He has not yet acquired historic insight as to what purchases those supported.

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# RESEARCH – WHAT DID THEY SAY?

## What did South Berwick say?

Bond Rating = Aa3/AA+, Population = 7630, Median Household  
Income = \$88,262, Town Valuation = \$758,700. FY 20211 Budget  
(Municipal) = \$7,567,212

Jennifer Janelle is S. Berwick's Finance Director.

Jennifer reports a 5-yr plan. South Berwick maintains a special reserve and uses that together with financing for equipment purchases. Bonding is only for Buildings, but mostly use reserves.

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# RESEARCH – WHAT DID THEY SAY?

## What did Standish say?

Bond Rating nr/nr, Population = 10078, Median Household Income = \$74,688, Town Valuation = \$1,198,800. FY 2021 Budget (Municipal) = \$10,678,790

Bill Giroux is Standish's Town Manager since 2018, prior to that he served as its interim Town Manager.

Bill reports a 10-yr plan. Standish relies on annual 10-year bond notes to support CIP needs, with the exception of buildings with a longer term.

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# RESEARCH – WHAT DID THEY SAY?

## What did Topsham say?

Bond Rating = nr/AA+, Population = 8754, Median Household Income = \$7,968, Town Valuation = \$1,005,550. FY 2021 Budget (Municipal) = \$12,064,357

Kathy Ricker is Topsham's Finance Director. She previously served as Finance Director in Raymond, Controller for the City of Portland, and Finance Director in Lisbon.

Kathy reports a 5 and 10-yr plan and states that Topsham relies on reserves to fund CIP.

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# RESEARCH – WHAT DID THEY SAY?

## What did Windham say?

Bond Rating = Aa2/AA+, Population = 18395, Median Household Income = \$78,284, Town Valuation = \$2,272,500. FY 2021 Budget (Municipal) = \$23,017,113

Barry Tibbets is Windham's Town Manager. Prior to his appointment in March 2020 he had served as interim manager. He previously served as Town Manager for Kennebunk Maine for 19 years.

Barry reports a 5 yr detailed plan and a 10 yr look out. Windham had not used bond financing for CIP in many years, but recently financed \$1.9M and expects to again to catch up on projects. They are anticipating bonding for paving.

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# RESEARCH – WHAT DID THEY SAY?

## What did Yarmouth say?

Bond Rating = Aa2/AA+, Population = 8529, Median Household Income = \$89,984, Town Valuation = \$1,863,100. FY 2021 Budget (Municipal) = \$13,165,104

Dawn Madden is Yarmouth's Finance Director since 2010. Dawn had previously held positions in accounting. Most recently for the State Dpt of Corrections and prior to that in the private sector.

Dawn reports a 5 and 10 year plan. Yarmouth uses reserves to fund CIP but does bond occasionally if needed.



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# CONCLUSIONS & RECOMMENDATIONS

## Conclusions from the information gathered from the towns we surveyed:

- Each town's circumstances dictated the type of funding (Reserves, Lease-purchase, Tax-flow Funding, Bonding) they sought.
- Solid discipline and good planning to achieve the town's vision are fiscal "critical success factors".
- Most towns emphasized the use of reserve and use annual tax-flow to fund Capital Improvement projects, when possible.
- Most towns only utilized bonding for buildings or large purchases with a lengthy useful life.
- Most towns managed/leveled-out their CIP expenditures to create a near-consistent annual CIP Expense - so to fit within tax in-flow and avoid bonding when possible
- **Key finding: Each town's financial circumstances can be controlled through good fiscal policy; again discipline, good planning and preparedness are important to fiscal success.**

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# CONCLUSIONS & RECOMMENDATIONS

## **Recommendations resulting from conversations with the towns we surveyed:**

- Bonding duration should not exceed the useful life of object(s) purchased through the bond.
- A minimum dollar threshold should exist for any item to be included in “Capital Projects” .
- The Town of Gray should differentiate funding approaches to:
  - Buildings
  - Land
  - Vehicles and Equipment
  - Technology and other capital improvement with a short life-cycle
- **The Town of Gray should continue to work toward a phased implementation of reliance on reserve accounts for all but the highest cost capital projects, ultimately working towards more reserve and less debt.**

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# WHERE DO WE GO FROM HERE?

- At the request of Town Council, the Gray Finance Committee has researched, distilled data, compiled conclusions, and presented recommendations relative to sound Capital Improvement Planning,
- The FC has gained knowledge and insight through this project work and has enjoyed being a participant in this fact gathering project and look forward to ongoing participation in the Town's financial matters.
- The Finance Committee would like the Town Councilors' to individually share their thoughts and conclusions on the path forward for the Town of Gray after seeing this presentation.