

Account Description	Account Number	FY21 Approved Budget	FY22 Proposed Budget	Difference \$	Difference %	Comments
05 - Council						
Part Time Salary	10-10-510-112	\$7,200	\$7,200	\$0	0%	Pursuant to Town Charter, Town Councilors (6) are compensated \$1,000/year and the Council Chair \$1,200/year.
FICA/Medicare	10-10-520-230	\$555	\$555	\$0	0%	The Town is required to pay FICA/Medicare at the rate of 7.65% on all gross wages paid. This budget line is calculated using the wages projected to be paid in this department.
Travel & Training (Training)	10-10-610-311	\$1,000	\$1,000	\$0	0%	This expense line is used to pay expenses related to Council training and attendance at workshops and professional events.
Membership Dues	10-10-620-320	\$7,800	\$8,300	\$500	6%	The Town hold membership and actively participates in Maine Municipal Association and the Maine Service Center Coalition. The MMA membership costs approximately \$8,400 (which is split 75%/25% with WPCF) and is needed for the Town to participate in the MMA Risk Management Services (property, liability, public officials, workers compensation, and health insurance programs). The increase in this line is due to a recalculation of the cost share of the MMA membership between the Town and WPCF budgets.
Office Supplies	10-10-650-431	\$750	\$750	\$0	0%	Expenses charged to this budget line include: printing of annual budget workbooks, binding, printing, specialty office supplies for Council and Council presentations, thumbdrives, etc.
Tablet Cellular	10-10-650-431			\$0	N/A	Councilors eliminated Town provided tablet data.
Professional Audit	10-10-690-616	\$19,680	\$19,500	-\$180	-1%	State law requires that all municipalities complete an annual independent financial audit. The Town is in the third year of a five year contract with Runyon, Kersteen & Ouellette of South Portland.
Council Special Projects	10-10-710-740	\$0	\$0	\$0	N/A	This budget line covered expenses related to the Orono Public Library's 10 Year Celebration. Given the current economic environment, no Council special projects are planned in FY22.
Employee Recognition	10-10-910-940	\$3,000	\$3,000	\$0	0%	Each year, the Town recognizes significant employee accomplishments and events as well as hosts an annual employee recognition luncheon in December.
05 - Council Subtotals:		\$39,985	\$40,305	\$320	1%	

Custom Budget Report

Expense

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 YTD	2022 Manager	Man Req vs" Curr Bud Change \$
Dept/Div: 10-10 General Government / Town Council								
Wages								
510-112 Part-time Salary	7,200.00	5,400.00	7,200.00	7,200.00	7,200.00	5,150.00	7,200.00	0.00
Wages	7,200.00	5,400.00	7,200.00	7,200.00	7,200.00	5,150.00	7,200.00	0.00
Benefits								
520-230 FICA/Medicare	551.00	413.10	551.00	531.70	555.00	393.98	555.00	0.00
Benefits	551.00	413.10	551.00	531.70	555.00	393.98	555.00	0.00
Travel & Training								
610-311 Training	750.00	1,054.00	1,000.00	479.00	1,000.00	274.50	1,000.00	0.00
Travel & Training	750.00	1,054.00	1,000.00	479.00	1,000.00	274.50	1,000.00	0.00
Dues & Subscriptions								
620-320 Membership Dues	1,010.00	1,319.31	6,000.00	7,688.73	7,800.00	7,440.78	8,300.00	500.00
Dues & Subscriptions	1,010.00	1,319.31	6,000.00	7,688.73	7,800.00	7,440.78	8,300.00	500.00
Materials & Supplies								
650-431 Office Supplies	750.00	575.31	750.00	991.63	750.00	54.99	750.00	0.00
Materials & Supplies	750.00	575.31	750.00	991.63	750.00	54.99	750.00	0.00
Professional Services								
690-616 Audit	18,720.00	15,562.50	19,120.00	16,987.50	19,680.00	15,315.00	19,500.00	-180.00
Professional Services	18,720.00	15,562.50	19,120.00	16,987.50	19,680.00	15,315.00	19,500.00	-180.00
Other								
910-940 Employee Recognition	3,000.00	1,715.98	3,000.00	1,767.58	3,000.00	732.54	3,000.00	0.00
Other	3,000.00	1,715.98	3,000.00	1,767.58	3,000.00	732.54	3,000.00	0.00
Town Council	31,981.00	26,040.20	37,621.00	35,646.14	39,985.00	29,361.79	40,305.00	320.00

Town Manager's Office - FY22

Assumed Outcomes:

- Provide high quality, inclusive, and responsive services that meet the service level expectations resourced by the Town Council;
- Provide a pleasant, productive, safe, professional, inclusive, and equitable work environment for our employees;
- Provide a good value to the taxpayers;
- Provide options to the Town Council to maintain a stable municipal tax rate;
- Ensure the general welfare of the public; and
- Be the best University Town we can be.

Current Methods:

- Develop and Oversee Budget
- Facilitate Council Policy-Making Process and Maintain Related Records
- Manage Town Personnel Policies
- Oversee Safety Policies and Programs
- Administer General Assistance Program
- Publication of *The Orono Observer* and the *Annual Report*
- Participation on Local, Regional & Statewide Boards and Committees
- Serve as Primary Contact for Citizens re: Town Operations
- Directly oversees financial functions and acts as Town Treasurer/Tax Collector
- Manages Website and Social Media Accounts

Current Resources:

Personnel:

- Town Manager
- Assistant Town Manager
- Executive Assistant to the Town Manager

For Discussion:

- Balancing the Town Council and community's vision and expectations against resource constraints
- The Town Manager's Office is directly responsible for Finance (including grant writing and administration), Human Resources, IT/GIS, and Communications as well as supporting the Town Council process, fielding citizen questions/concerns, leading various special projects, and supporting department heads and managers with day to day operations

Areas of Concern:

- Vision, goals and desired services outpacing the community's available resources.

Account Description	Account Number	FY21 Approved	FY22 Proposed	Difference \$	Difference %	Comments
11 - Town Manager						
Full Time Salary	10-11-510-110	\$183,785	\$177,820	-\$5,965	-3%	
Health Insurance	10-11-520-210	\$47,370	\$44,445	-\$2,925	-6%	
Retirement	10-11-520-220	\$18,565	\$18,320	-\$245	-1%	The Town participates in the Maine Public Employees Retirement System (MPERS). As part of this system, the Town is contractually obligated to contribute a defined percentage of wages paid. For those employees who choose not to participate in MPERS, the Town will provide matching contributions with the same ratio it would have paid for MPERS.
ICMA	10-11-520-221	\$13,054	\$13,054	\$0	0%	By virtue of an executed employment contract, the Town is required to contribute these funds to the Town Manager's ICMA Retirement Account.
FICA/Medicare	10-11-520-230	\$14,060	\$13,605	-\$455	-3%	The Town is required to pay FICA/Medicare at the rate of 7.65% on all gross wages paid. This budget line is calculated using the wages projected to be paid in this department.
Travel Allowance	10-11-520-273	\$8,340	\$8,340	\$0	0%	By virtue of executed employment contracts with the Town Manager and Assistant Town Manager, the Town pays a flat stipend for general travel and information technology expenses. The Assistant Town Manager is also reimbursed for expenses related to travel outside the greater Bangor Region.
Travel & Training	10-11-610-311	\$4,000	\$4,000	\$0	0%	Expenses related to online and in-person training for all staff assigned to the Town Manager's Office are paid from this budget line. This includes recertification training, MMA workshops, professional webinars, etc. In FY22, the Town Manager must renew National Public Employer Labor Relations Association Labor Professional certification. With many recertification opportunities in the final quarter of FY20 cancelled and not offered in FY21, this will likely require two years of professional development to be taken in FY22. Also, given the current economic climate and potential impact to municipalities, it is likely that Town leadership will be attending (whether in person or virtually) trainings and other professional development for Maine municipal officials.

Account Description	Account Number	FY21 Approved	FY22 Proposed	Difference \$	Difference %	Comments
Membership Dues	10-11-620-320	\$1,000	\$1,000	\$0	0%	Costs associated with professional memberships in Maine Town and and City Managers Association, National Public Employers Labor Association, Governmental Finance Officers Association, Maine Governmental Human Resources Association, Maine Municipal Tax Collectors & Treasurers Association. These memberships provide access to training, support, and document libraries.
Office Supplies	10-11-650-431	\$1,500	\$1,500	\$0	0%	Expenses related to general office supplies, printing, small office equipment, and training supplies are charged to this account.
Professional Services	10-11-690-610	\$26,650	\$33,150	\$6,500	24%	This account funds all of the general legal costs for the Town as well as other need contractual support not tied to a specific budgeted or department specific needs. The increase in FY22 is based upon a known application and associated legal fees related to a mandatory federal regulatory requirement.
Wellness Program	10-11-910-941	\$5,000	\$5,000	\$0	0%	The Town has provided local funds for the last several years to support its long standing Wellness Program. This program is focused on supporting staff's physical and mental health and is critical to the larger organizational culture. Since providing this greater focus on staff wellness along with the anecdotal evidence of increased morale and productivity, the Town has seen its lifestyle health claims decline which has financial benefit as the Town is self rated for health insurance premiums.
Public Health	10-11-910-966	\$3,500	\$1,500	-\$2,000	-57%	This line has historically funded social service contributions and cost related to responding to public health concerns. Since public health responses have increased and are managed by the Public Health Officer who also serves as the Deputy Fire Chief, response costs have been added to the Fire Department budget. The remaining budget represents a \$2,000 annual contribution to the Bangor Area Homeless shelter and \$1,500 for other social service needs as determined by the Town Manager.
11 - Town Manager Subtotals:		\$326,824	\$321,734	-\$5,090	-2%	

Custom Budget Report

Expense

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 YTD	2022 Manager	Man Req vs" Curr Bud Change \$
Dept/Div: 10-11 General Government / Town Manager								
Wages								
510-110 Full-Time Salary	174,653.00	174,217.72	188,271.00	181,307.32	183,785.00	143,399.81	177,820.00	-5,965.00
Wages	174,653.00	174,217.72	188,271.00	181,307.32	183,785.00	143,399.81	177,820.00	-5,965.00
Benefits								
520-210 Health Insurance	44,413.00	39,117.72	45,548.00	42,419.89	47,370.00	36,118.78	44,445.00	-2,925.00
520-220 MPERS Retirement	17,100.00	16,815.51	19,482.00	17,940.16	18,565.00	14,483.17	18,320.00	-245.00
520-221 ICMA Retirement	13,054.00	12,803.04	13,054.00	12,803.04	13,054.00	10,184.69	13,054.00	0.00
520-230 FICA/Medicare	13,082.00	13,444.64	14,060.00	13,560.83	14,060.00	11,052.87	13,605.00	-455.00
520-273 Travel Allowance	8,340.00	7,061.46	8,340.00	7,061.46	8,340.00	5,617.32	8,340.00	0.00
Benefits	95,989.00	89,242.37	100,484.00	93,785.38	101,389.00	77,456.83	97,764.00	-3,625.00
Travel & Training								
610-311 Training	2,500.00	2,116.44	5,000.00	2,604.98	4,000.00	712.00	4,000.00	0.00
Travel & Training	2,500.00	2,116.44	5,000.00	2,604.98	4,000.00	712.00	4,000.00	0.00
Dues & Subscriptions								
620-320 Membership Dues	1,050.00	1,071.80	1,340.00	235.00	1,000.00	775.47	1,000.00	0.00
Dues & Subscriptions	1,050.00	1,071.80	1,340.00	235.00	1,000.00	775.47	1,000.00	0.00
Materials & Supplies								
650-431 Office Supplies	1,500.00	1,461.51	1,500.00	516.92	1,500.00	198.99	1,500.00	0.00
Materials & Supplies	1,500.00	1,461.51	1,500.00	516.92	1,500.00	198.99	1,500.00	0.00
Professional Services								
690-610 Professional Services	27,497.00	20,647.35	26,650.00	16,579.87	26,650.00	9,304.71	33,150.00	6,500.00
Professional Services	27,497.00	20,647.35	26,650.00	16,579.87	26,650.00	9,304.71	33,150.00	6,500.00
Other								
910-941 Town Wellness Program	5,000.00	4,357.66	5,000.00	4,778.30	5,000.00	800.00	5,000.00	0.00
910-966 Public Health Contracted	5,000.00	250.00	5,000.00	2,000.00	3,500.00	2,950.00	1,500.00	-2,000.00
Other	10,000.00	4,607.66	10,000.00	6,778.30	8,500.00	3,750.00	6,500.00	-2,000.00

Custom Budget Report

Expense

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 YTD	2022 Manager	Man Req vs" Curr Bud Change \$
Dept/Div: 10-11 General Government / Town Manager CONT'D								
Town Manager	313,189.00	293,364.85	333,245.00	301,807.77	326,824.00	235,597.81	321,734.00	-5,090.00

Finance Department - FY 22

Assumed Outcomes:

- Effective and transparent stewardship of Town finances and records
- Meaningful internal and external communication networks
- Efficient foundation for Town operations
- Highly responsive customer service

Mandates:

- Annual independent audit
- Publish an annual report with many statutorily required components
- Financial oversight for the collection of many State fees
- Red Flag rules regarding utility payments
- Statutory release of lien filings regarding taxes and sewer
- Collection and Statutory notice and filings regarding tax lien process

Current Methods:

- Maintain Accounting Information System
- Budget Preparation and Administration
- Financial Analysis & Reporting
- Processing of Accounts Payable & Receivable
- Reconciliation of all bank accounts, internal assigned fund balance accounts, real estate and personal property tax accounts (A/R), ambulance billings, and sewer accounts
- Maintaining general fixed asset listing
- Managing Investment Accounts
- Payroll Processing
- Vendor Communications
- Audit Preparations (throughout the year to ensure proper documentation and compliance)
- Daily cash deposits and reconciliations.

Current Resources

Personnel: 2.5 FTE

- Finance Manager, Deputy Finance Manager, & Part-time Senior Staff Accountant

Areas of Discussion:

- The Town Manager continues to function as the Tax Collector/Treasurer and provides daily oversight of the department. The financial processes have greatly improved and, without additional staff allocated to the department, the intent is to maintain this structure.

Account Description	Account Number	FY21 Approved	FY22 Proposed	Difference \$	Difference %	Comments
07 - Finance						
Full Time Salary	10-07-510-110	\$112,595	\$127,110	\$14,515	13%	In FY21, review of the Senior Staff Accountant job description and responsibilities led to a reclassification of the position to Deputy Finance Manager and wage increase. See note related to the proposed pay scale.
Health Insurance	10-07-520-210	\$45,575	\$45,135	-\$440	-1%	The decrease in this line is due to no increase in the calendar year 2021 premium. This line includes a projected increase for 2022.
Retirement	10-07-520-220	\$11,375	\$13,095	\$1,720	15%	The Town participates in the Maine Public Employees Retirement System (MPERS). As part of this system, the Town is contractually obligated to contribute a defined percentage of wages paid. For those employees who choose not to participate in MPERS, the Town will provide matching contributions with the same ratio it would have paid for MPERS.
FICA/Medicare	10-07-520-230	\$8,615	\$9,725	\$1,110	13%	The Town is required to pay FICA/Medicare at the rate of 7.65% on all gross wages paid. This budget line is calculated using the wages projected to be paid in this department.
Travel	10-07-610-310	\$300	\$0	-\$300	-100%	It is expected that training for Finance will be delivered online in FY22; therefore, the training line has increased to cover annual and special training opportunities for all staff.
Training	10-07-610-311	\$500	\$500	\$0	0%	In order to ensure compliance with GASB, GAAP, and other finance standards, staff is expected to attend annual cash handling, accounting, and financial reporting training.
Membership Dues	10-07-620-320	\$450	\$450	\$0	0%	This expense line covers the costs associated with staff's membership in the Maine Municipal Tax Collectors and Treasurers Association as well as the Governmental Finance Officers Association which provides training and other professional development at reduced cost.
Software/Licensing Fees	10-07-640-411	\$11,500	\$11,700	\$200	2%	Annual fees related to the finance components of the Town's municipal software system are charged to this account.
Telephone/Internet	10-07-640-414	\$6,700	\$8,000	\$1,300	19%	All expenses related to the telephone system in the Municipal building and Town internet are charged to this account. The increase reflects the \$100/month ultra-high speed internet charge from Network Maine.
Office Supplies	10-07-650-431	\$1,000	\$1,200	\$200	20%	General office supplies for the department are charged to this line - as well as small office equipment as needed.

Account Description	Account Number	FY21 Approved	FY22 Proposed	Difference \$	Difference %	Comments
Mail Postage	10-07-650-432	\$8,000	\$10,000	\$2,000	25%	General postage for non project specific mailings are charged to this account. The postage increases and increased correspondence with taxpayers/residents (adding postcard reminders and other mailed notices) necessitated an increase in this line.
Equipment Rental	10-07-660-512	\$1,000	\$0	-\$1,000	-100%	Postage meter was purchased in FY21 with CTCL Election Grant funds
Professional Services	10-07-690-610	\$25,000	\$26,000	\$1,000	4%	The fees associated with processing payroll, wage and hour reporting, and HR software is charged to this account.
07 - Finance Subtotals:		\$232,610	\$252,915	\$20,305	9%	

Custom Budget Report

Expense

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 YTD	2022 Manager	Man Req vs" Curr Bud Change \$
Dept/Div: 10-07 General Government / Finance FY19								
Wages								
510-110 Full-Time Salary	106,194.00	103,927.19	110,824.00	106,941.53	112,595.00	84,866.21	127,110.00	14,515.00
Wages	106,194.00	103,927.19	110,824.00	106,941.53	112,595.00	84,866.21	127,110.00	14,515.00
Benefits								
520-210 Health Insurance	21,119.00	25,559.93	29,437.00	28,031.12	45,575.00	27,786.01	45,135.00	-440.00
520-220 MPERS Retirement	10,833.00	8,885.34	11,747.00	9,126.56	11,375.00	7,101.71	13,095.00	1,720.00
520-230 FICA/Medicare	8,287.00	8,049.95	8,478.00	8,193.05	8,615.00	6,263.60	9,725.00	1,110.00
Benefits	40,239.00	42,495.22	49,662.00	45,350.73	65,565.00	41,151.32	67,955.00	2,390.00
Travel & Training								
610-310 Travel	100.00	167.97	300.00	0.00	300.00	0.00	0.00	-300.00
610-311 Training	250.00	480.00	500.00	75.00	500.00	236.38	500.00	0.00
Travel & Training	350.00	647.97	800.00	75.00	800.00	236.38	500.00	-300.00
Dues & Subscriptions								
620-320 Membership Dues	300.00	35.80	450.00	233.15	450.00	143.15	450.00	0.00
Dues & Subscriptions	300.00	35.80	450.00	233.15	450.00	143.15	450.00	0.00
Computers & Devices								
640-411 Software/Licensing Fees	11,000.00	9,818.26	11,500.00	10,739.15	11,500.00	11,089.10	11,700.00	200.00
640-414 Telephone/Internet	6,700.00	6,740.79	6,700.00	7,309.08	6,700.00	6,481.02	8,000.00	1,300.00
Computers & Devices	17,700.00	16,559.05	18,200.00	18,048.23	18,200.00	17,570.12	19,700.00	1,500.00
Materials & Supplies								
650-431 Office Supplies	500.00	1,040.74	1,000.00	964.27	1,000.00	958.51	1,200.00	200.00
650-432 Postage	7,000.00	8,219.30	7,000.00	7,930.69	8,000.00	2,283.80	10,000.00	2,000.00
Materials & Supplies	7,500.00	9,260.04	8,000.00	8,894.96	9,000.00	3,242.31	11,200.00	2,200.00
Equipment & Maintenance								
660-512 Small Equipment	1,000.00	2,173.24	1,000.00	1,023.22	1,000.00	950.55	0.00	-1,000.00

Custom Budget Report

Expense

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 YTD	2022 Manager	Man Req vs" Curr Bud Change \$
Dept/Div: 10-07 General Government / Finance FY19 CONT'D								
Equipment & Maintenance	1,000.00	2,173.24	1,000.00	1,023.22	1,000.00	950.55	0.00	-1,000.00
Professional Services								
690-610 Professional Services	30,000.00	24,046.01	30,000.00	24,776.24	25,000.00	15,952.65	26,000.00	1,000.00
Professional Services	30,000.00	24,046.01	30,000.00	24,776.24	25,000.00	15,952.65	26,000.00	1,000.00
Finance FY19	203,283.00	199,144.52	218,936.00	205,343.06	232,610.00	164,112.69	252,915.00	20,305.00

Account Description	Account Number	FY21 Approved Budget	FY22 Proposed Budget	Difference \$	Difference %	Comments
70 - Debt Service						
Debt Princ. Infrastructure	NEW	\$0	\$100,000	\$100,000	N/A	In FY21, the Town bonded \$2,000,000 for infrastructure projects. This debt is scheduled to be repaid in August, 2040.
Debt Princ. Fiber	NEW	\$0	\$15,000	\$15,000	N/A	In FY21, the Town bonded \$250,000 to support regional fiber efforts. The plan will be for Old Town - Orono Fiber Corporation, of which the Town of Orono is a member, to begin repaying this debt after the project is constructed and sufficient revenue is generated.
Debt Princ. Town	70-70-810-811	\$85,000	\$90,000	\$5,000	6%	This general obligation bond debt is related to infrastructure upgrades that was refinanced as part of the 2014 GOB to reduce interest costs. In FY21, this obligation was refunded to find additional savings while not adding years of repayment. This debt is scheduled to be repaid in November, 2035.
Debt Princ. 2014 PW Facility	70-70-810-812	\$255,000	\$255,000	\$0	0%	This general obligation bond debt is related to the construction of the Public Works Facility. This debt is scheduled to be repaid in November, 2038.
Debt Princ. 2008 Public Library	70-70-810-813	\$25,000	\$25,000	\$0	0%	In FY08, the Town borrowed money from the Maine Municipal Bond Bank to fund a portion of the construction costs associated with the new Public Library and associated upgrades to Pine Street. This not is scheduled to be repaid in November, 2028.
Debt Princ. EMS Equip	70-70-810-819	\$18,975	\$0	-\$18,975	-100%	Repaid in FY21.
Debt Princ. FD SCBA Equip	70-70-810-820	\$9,310	\$0	-\$9,310	-100%	Repaid in FY21.
Debt Princ. PW Holder	70-70-810-821	\$54,320	\$56,210	\$1,890	3%	The Town borrowed from First National Bank to fund the purchase of the PW Sidewalk Tractor. This debt will be repaid in July, 2021.
Debt Princ. Streetlights	70-70-810-822	\$25,135	\$20,000	-\$5,135	-20%	The Town borrowed \$189,492 from First National Bank to fund a significant portion of the 2019 Streetlight Purchase and Retrofit Project. In FY21, this debt was refinanced as part of the 2020 General Obligation Bond. This debt is scheduled to be repaid in August, 2026.
Debt Interest PW Infrastructure	NEW	\$0	\$39,000	\$39,000	N/A	See note related to associated principal expense.
Debt Interest Fiber	NEW	\$0	\$4,850	\$4,850	N/A	See note related to associated principal expense.
Debt Interest. Town	70-70-810-826	\$56,675	\$63,555	\$6,880	12%	See note related to associated principal expense.
Debt Interest. 2014 PW Facility	70-70-810-827	\$158,615	\$174,860	\$16,245	10%	See note related to associated principal expense.

Account Description	Account Number	FY21 Approved Budget	FY22 Proposed Budget	Difference \$	Difference %	Comments
Debt Interest. 2008 Public Library	70-70-810-828	\$11,850	\$9,400	-\$2,450	-21%	See note related to associated principal expense.
Debt Interest. FD SCBA Equip	70-70-810-834	\$500	\$0	-\$500	-100%	See note related to associated principal expense.
Debt Interest: EMS Monitors	70-70-810-852	\$415	\$0	-\$415	-100%	See note related to associated principal expense.
Debt Interest: PW Holder	70-70-810-853	\$3,835	\$1,945	-\$1,890	-49%	See note related to associated principal expense.
Debt Interest: Streetlights	70-70-810-854	\$4,665	\$3,000	-\$1,665	-36%	See note related to associated principal expense.
70 - Debt Service Subtotals:		\$709,295	\$857,820	\$148,525	21%	
71 - Other						
Group Life Insurance Premiums	70-71-520-253	\$750	\$750	\$0	0%	Although this retiree benefit has been phased out, the Town is contractually obligated to pay for those who retired under this program.
Flex Account Fees	70-71-520-254	\$5,000	\$5,000	\$0	0%	Fees associated with managing the Town's medical and dependent care reimbursement accounts.
Penobscot County Tax	70-71-910-910	\$705,010	\$719,115	\$14,105	2%	The County budget runs on a calendar year. It was adopted in late fall 2019 and this amount has been assessed to be paid in fall 2020.
Education Appropriation	70-71-910-920	\$7,386,565	\$7,545,592	\$159,027	2%	RSU 26 has not completed its budget process; however, this assessment is based upon the preliminary budget worksheet.
Contingency	70-71-910-930	\$10,000	\$10,000	\$0	0%	Funds allocated for the Council to expend to address emergencies or other situations not contemplated or adequately funded in the budget.
Community Connector	70-71-910-965	\$47,245	\$79,425	\$32,180	68%	<p>This budget reflects the Town's portion of the cost of operating the regional public transit system. Last year, the City of Bangor credited CARES Act funding credit from the FY20 assessment to the FY21 assessment which decreased the Town's budget for last fiscal year. Without expected funding credits for FY21, the assessment is projected to increase. Of note, the Town of Orono is responsible for 5.37% of the costs associated with this service.</p> <p>The Black Bear Orono Express (BBOE) is also operated by the City of Bangor; however, this is a separate contracted service that is funded through the Downtown Transit Oriented Tax Increment Financing District (DTTO TIF). In total the Town of Orono spends approximately \$183,595 per year on public transit.</p>

Account Description	Account Number	FY21 Approved Budget	FY22 Proposed Budget	Difference \$	Difference %	Comments
71 - Other Subtotals:		\$8,154,570	\$8,359,882	\$205,312	3%	
Debt & Other Totals		\$8,863,865	\$9,217,702	\$353,837	4%	

Custom Budget Report

Expense

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 YTD	2022 Manager	Man Req vs" Curr Bud Change \$
Dept/Div: 70-70 Debt Service & Other / Debt Service								
Debt								
810-801 P-USB 2020 Refi-PW portion	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	100,000.00
810-804 P-USB 2020 Ref-Fiber	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00
810-805 P-USB 2020 Ref-Streetlights	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	20,000.00
810-811 P: GSB USDA 2014 Town Refi	80,000.00	80,000.00	85,000.00	85,000.00	85,000.00	85,000.00	90,000.00	5,000.00
810-812 P: GSB USDA 2014 GOB PW	255,000.00	255,000.00	255,000.00	255,000.00	255,000.00	255,000.00	255,000.00	0.00
810-813 P: US BK Series C 2008 GOB Lib	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	0.00
810-817 P: BK NY Mellon 2010 ED Godrey	400,000.00	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00
810-819 P: FNB EMS Equipment	18,173.87	18,173.87	18,571.00	18,570.03	18,975.00	18,972.62	0.00	-18,975.00
810-820 P: ANDROSCOGGIN SCBA Equip	15,801.00	15,800.73	16,272.00	16,271.59	9,310.00	9,310.00	0.00	-9,310.00
810-821 P: FNB Holder Sidewalk Trct	0.00	0.00	58,150.00	52,976.52	54,320.00	54,317.53	56,210.00	1,890.00
810-822 P: FNB Streetlights	0.00	0.00	0.00	0.00	25,135.00	25,119.34	0.00	-25,135.00
810-826 I: GSB USDA 2014 Town Refi	61,700.00	61,633.48	59,225.00	59,225.00	56,675.00	5,550.00	0.00	-56,675.00
810-827 I: GSB USDA 2014 PW Facilities	173,913.00	174,158.67	166,263.00	166,262.51	148,915.00	15,300.00	174,860.00	25,945.00
810-828 I: US BK Series C 2008 GOB Lib	12,599.00	12,599.35	11,883.00	11,882.22	11,850.00	5,214.11	9,400.00	-2,450.00
810-831 I: BK NY Mellon 2010 ED Godfre	90,488.00	90,487.50	0.00	0.00	0.00	0.00	0.00	0.00
810-834 I: ANDROSCOGGING SCBA Equip	1,455.00	1,455.10	985.00	984.24	500.00	499.34	0.00	-500.00
810-840 I: USB 2020 Refi-Town Portion	0.00	0.00	0.00	0.00	0.00	0.00	63,555.00	63,555.00
810-841 I: USB 2020 Refi-PW Portion	0.00	0.00	0.00	0.00	0.00	10,222.21	39,000.00	39,000.00
810-844 I: USB 2020-OTO Fiber Portion	0.00	0.00	0.00	0.00	0.00	1,277.78	4,850.00	4,850.00
810-845 I-USB 2020 Refi-Streetlights	0.00	0.00	0.00	0.00	0.00	817.78	3,000.00	3,000.00
810-852 I: FNB EMS Equipment	1,214.13	1,214.56	819.00	818.40	415.00	413.60	0.00	-415.00
810-853 I: FNB Holder Sidewalk Trctr	0.00	0.00	5,173.00	5,172.68	3,835.00	3,831.67	1,945.00	-1,890.00
810-854 I: FNB Streetlights	0.00	0.00	0.00	0.00	4,665.00	4,674.87	0.00	-4,665.00
Debt	1,135,344.00	1,135,523.26	702,341.00	697,163.19	699,595.00	520,520.85	857,820.00	158,225.00

Custom Budget Report

Expense

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 YTD	2022 Manager	Man Req vs" Curr Bud Change \$
Dept/Div: 70-70 Debt Service & Other / Debt Service CONT'D								
Debt Service	1,135,344.00	1,135,523.26	702,341.00	697,163.19	699,595.00	520,520.85	857,820.00	158,225.00

Custom Budget Report

Expense

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 YTD	2022 Manager	Man Req vs" Curr Bud Change \$
Dept/Div: 70-71 Debt Service & Other / Other								
Benefits								
520-253 Group Life Insurance	0.00	0.00	750.00	585.64	750.00	479.16	750.00	0.00
520-254 Flex Account Fees	0.00	0.00	5,000.00	4,724.00	5,000.00	3,896.58	5,000.00	0.00
Benefits	0.00	0.00	5,750.00	5,309.64	5,750.00	4,375.74	5,750.00	0.00
Other								
910-910 County Tax	636,443.00	636,443.00	682,020.00	682,020.00	705,010.00	705,009.00	719,115.00	14,105.00
910-920 Education Appropriation	6,842,941.00	6,827,436.22	6,827,436.00	6,827,435.71	7,386,565.00	6,155,466.70	7,545,592.00	159,027.00
910-930 Contingency	10,000.00	4,287.50	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
910-945 Animal Orphanage	6,500.00	0.00	7,000.00	0.00	0.00	0.00	0.00	0.00
910-965 Community Connector - Bus	59,010.00	43,575.00	73,050.00	72,982.00	47,245.00	28,914.00	79,425.00	32,180.00
Other	7,554,894.00	7,511,741.72	7,599,506.00	7,582,437.71	8,148,820.00	6,889,389.70	8,354,132.00	205,312.00
Other	7,554,894.00	7,511,741.72	7,605,256.00	7,587,747.35	8,154,570.00	6,893,765.44	8,359,882.00	205,312.00

IT/GIS Department - FY 22

Assumed Outcomes:

- Provide technical, telephonic, and data management infrastructure necessary to support departmental operations.
- Maintain the technical aspects of the Town's website necessary to support internal and external functions.
- Maintain and operate the audio/visual and broadcast equipment associated with the Town's cable access and YouTube channels.
- Manage and troubleshoot cloud services for appropriate remote work.
- Build and maintain Geographical Information System maps for internal and public use.

Mandates:

- Information Technology underpins the offerings of every service the Town offers, mandated or otherwise. The department also maintains and operates the audio/visual and broadcast equipment. The Geographical Information System (GIS) is critical to the Town's compliance effort for the MS4 permit and sanitary sewer maintenance record-keeping.

Methods:

- Information Technology The Town utilizes several servers to provide financial software and limited file storage. Email and primary file storage is handled online with Google for Business. The phone system equipment is owned by the service provider. The department maintains and troubleshoots the system.
- Audio/Visual The department maintains and operates an audio-visual system to broadcast Council and Planning Board meetings to facilitate open-access meetings.
- Geographical Information System A geographical information system (GIS) allows you to question, analyze, and interpret data to understand relationships, patterns, and trends. The Town uses in-house GIS for MS4 compliance, sanitary sewer maintenance record-keeping, on-line tax maps, and updating and maintaining zoning and planning maps.

RESOURCES:

Personnel:

- Digital Cartographer/IT (40 hours per week)

Equipment

- Servers - Used for financial software, broadband distribution, and storage
- Network Attached Storage Device (NAS) - Used for storing and backing up on-site staff's files, primarily the Police Department files for CJIS compliance
- Audio/Visual System - Multiple cameras, microphones, amplifiers

- Hosted VOIP phone system - Equipment owned by service provider
- Network Equipment - Switches and firewalls used to distribute broadband service to all buildings.

Areas of Discussion:

The Town of Orono hired a full-time GIS/IT Administrator in FY2016, intending the position to spend at least 60% of their time on GIS duties, instead, during the ensuing year, multiple issues around information technology arose and the position spent approximately 75% of their time on IT and A/V systems. These included server failure and migration to a new file storage system and multiple issues around the broadcast system. Since FY17 when we migrated the email and primary file storage to Google for Business, the IT/GIS Administrator has spent more time on GIS mapping and supporting strategic equipment implementation and replacement rather than chasing failures. In FY19, the position was re-named Digital Cartographer/IT Support due to the increased focus on GIS.

Staff successfully implemented remote working for the majority of office staff during the COVID-19 emergency stay-at-home orders. This was significantly aided by the Google business suite and other cloud services. Public meetings have been accommodated via Zoom and public participation has increased. IT highly recommends improving the systems in Council Chambers in order to allow for hybrid meetings where some participants are in-person and some are remote.

Using cloud services eliminates some security issues but raises others and staff continues to monitor network security in all aspects. Network security takes two forms; physical hardware and infrastructure, and software. The Town subscribes to software security systems and reviews and updates recommended systems as necessary.

Account Description	Account Number	FY21 Approved	FY22 Proposed	Difference \$	Difference %	Comments
09 - Information Technology						
Full Time Salary	10-09-510-110	\$39,675	\$40,465	\$790	2%	This position is funded 75% by the IT budget and 25% by the TIF budget for the mapping and support it provides to Community Development.
Health Insurance	10-09-520-210	\$7,925	\$7,925	\$0	0%	This position is funded 75% by the IT budget and 25% by the TIF budget for the mapping and support it provides to Community Development.
Retirement	10-09-520-220	\$4,090	\$4,170	\$80	2%	The Town participates in the Maine Public Employees Retirement System (MPERS). As part of this system, the Town is contractually obligated to contribute a defined percentage of wages paid. For those employees who choose not to participate in MPERS, the Town will provide matching contributions with the same ratio it would have paid for MPERS. Last year's calculation was based upon a higher rate that has not been implemented.
FICA/Medicare	10-09-520-230	\$3,035	\$3,100	\$65	2%	The Town is required to pay FICA/Medicare at the rate of 7.65% on all gross wages paid. This budget line is calculated using the wages projected to be paid in this department.
Cell Phone	10-09-520-260	\$600	\$600	\$0	0%	The IT department is on call 24/7 and provides a cell phone for that purpose.
Travel	10-09-610-310	\$250	\$250	\$0	0%	Most of the training staff is taking is provided online and doesn't require travel. Some minimal travel to pick up supplies is required.
Training	10-09-610-311	\$1,685	\$500	-\$1,185	-70%	Staff training in networking and security.
Networking Equipment	10-09-640-400	\$3,500	\$3,500	\$0	0%	This budget line allows the IT department to keep the physical network hardware updated and secure.
A/V Equipment and Repair	10-09-640-417	\$3,150	\$3,000	-\$150	-5%	This budget line allows the IT department to incrementally update the audio/visual equipment in the Council Chambers.
Town Office Hardware	10-09-640-420	\$3,800	\$3,800	\$0	0%	This budget line provides for incremental updating of Town Office computer systems.
Cloud Based Computing	10-09-640-421	\$13,500	\$15,000	\$1,500	11%	Google increased the contract cost/employee but fixed the price for three years. Also includes CJIS-compliant cloud backup for the Police Department.
Library Hardware	10-09-640-422	\$2,000	\$2,000	\$0	0%	The library has a substantial amount of computer equipment and we have been slowly trying to update both staff computers and public computers. In the past fiscal year, the cost of computers and the number of computers failing has increased. We used to rely on refurbished machines but those have been unreliable.

Account Description	Account Number	FY21 Approved	FY22 Proposed	Difference \$	Difference %	Comments
Police Department Hardware	10-09-640-423	\$3,500	\$3,500	\$0	0%	The police department used to replace all their computers at once with capital projects. Last year we started the process of replacing the patrol computers and upgrading the workstations for more functionality. The cost of computers has continued to increase.
Security Systems	10-09-640-424	\$4,200	\$4,200	\$0	0%	This budget line covers the firewall and cloud security systems.
Fire Department Hardware	10-09-640-425	\$2,000	\$2,000	\$0	0%	This budget line provides for incremental updating of Fire Department computer systems.
Consultant Services	10-09-690-638	\$4,500	\$4,500	\$0	0%	This budget line allows the IT department to contract with outside providers for expertise that is not provided in-house.
Mapping Services	10-09-690-643	\$3,500	\$2,000	-\$1,500	-43%	This line covers the online GIS parcel map viewer and additional consulting services for GIS applications that exceed departmental capacity. The online platform was updated in FY21.
09 - Information Technology Subtotals:		\$100,910	\$100,510	-\$400	0%	

Custom Budget Report

Expense

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 YTD	2022 Manager	Man Req vs" Curr Bud Change \$
Dept/Div: 10-09 General Government / IT/GIS								
Wages								
510-110 Full-Time Salary	34,316.00	34,126.67	39,187.00	37,817.13	39,675.00	30,951.10	40,465.00	790.00
Wages	34,316.00	34,126.67	39,187.00	37,817.13	39,675.00	30,951.10	40,465.00	790.00
Benefits								
520-210 Health Insurance	10,560.00	6,851.94	7,695.00	7,114.87	8,005.00	5,894.24	7,925.00	-80.00
520-220 MPERS Retirement	3,432.00	3,415.31	4,154.00	3,785.04	4,010.00	3,125.95	4,170.00	160.00
520-230 FICA/Medicare	2,625.00	2,904.28	2,998.00	3,221.19	3,035.00	2,638.99	3,100.00	65.00
520-260 Cell Phone Stipend	0.00	588.54	600.00	441.25	600.00	358.36	600.00	0.00
Benefits	16,617.00	13,760.07	15,447.00	14,562.35	15,650.00	12,017.54	15,795.00	145.00
Travel & Training								
610-310 Travel	535.00	0.00	535.00	0.00	250.00	0.00	250.00	0.00
610-311 Training	2,285.00	150.00	1,685.00	1,002.15	1,685.00	0.00	500.00	-1,185.00
Travel & Training	2,820.00	150.00	2,220.00	1,002.15	1,935.00	0.00	750.00	-1,185.00
Dues & Subscriptions								
620-321 Cable Consortium Assessme	0.00	0.00	3,500.00	2,985.72	0.00	0.00	0.00	0.00
Dues & Subscriptions	0.00	0.00	3,500.00	2,985.72	0.00	0.00	0.00	0.00
Computers & Devices								
640-400 Networking Equipment	0.00	0.00	0.00	0.00	3,500.00	3,556.00	3,500.00	0.00
640-417 A/V Equipment and Repair	3,150.00	2,950.41	3,150.00	977.92	3,150.00	0.00	3,000.00	-150.00
640-420 Town Office Hardware	3,800.00	2,111.32	3,800.00	3,649.33	3,800.00	1,824.42	3,800.00	0.00
640-421 Cloud Based Computing	11,000.00	8,848.01	13,000.00	11,955.29	13,500.00	10,742.25	15,000.00	1,500.00
640-422 Library Hardware	1,500.00	1,956.60	1,500.00	1,233.80	2,000.00	2,028.84	2,000.00	0.00
640-423 Police Department Hardware	3,000.00	819.35	3,000.00	2,500.05	3,500.00	2,832.85	3,500.00	0.00
640-424 Computer Security SW system	4,200.00	1,980.97	4,200.00	3,707.32	4,200.00	2,160.00	4,200.00	0.00
640-425 Fire Department Hardware	1,500.00	1,408.80	2,000.00	1,315.51	2,000.00	2,065.03	2,000.00	0.00
Computers & Devices	28,150.00	20,075.46	30,650.00	25,339.22	35,650.00	25,209.39	37,000.00	1,350.00

Custom Budget Report

Expense

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 YTD	2022 Manager	Man Req vs" Curr Bud Change \$
Dept/Div: 10-09 General Government / IT/GIS CONT'D								
Professional Services								
690-638 Consultant Services	5,000.00	2,343.00	5,000.00	441.07	4,500.00	0.00	4,500.00	0.00
690-643 Mapping Services	4,500.00	592.19	4,500.00	1,249.00	3,500.00	1,249.00	2,000.00	-1,500.00
Professional Services	9,500.00	2,935.19	9,500.00	1,690.07	8,000.00	1,249.00	6,500.00	-1,500.00
IT/GIS	91,403.00	71,047.39	100,504.00	83,396.64	100,910.00	69,427.03	100,510.00	-400.00

Town Clerk's Office - FY22

(Town Clerk/Elections/Tax-Sewer Collection/General Assistance)

Assumed Outcomes:

- Effective and transparent stewardship of the daily cash receipts and town records
- Meaningful internal and external communication networks
- Efficient foundation/general inquiries for all Town operations / departments
- Highly responsive customer service whether by phone, email or in-person
- Maintaining the retention, disposition and preservation schedule of Town records

Mandates:

- Assistance with the Annual independent audit (*Daily cash receipts/state reports*)
- Publish an annual report with statutorily required components and customer transaction summaries for each Town Department
- Supervise Federal, State and local elections as well as maintenance of accurate voter list and state reporting (*10,831 registered voters*)
- Collection, Reporting and financial oversight for the collection of State Fees, such as; Vital Records, Dept of Inland Fisheries, Animal Welfare (*Dogs*), INFORME/PAYPORT and Bureau of Motor Vehicles
- Collection and Reporting of Community Connector Bus tickets
- Billing and customer resolution for the Sewer and Tax Departments
- Response to general real estate, mortgage and federal / state inquiries regarding Sewer/Taxes for Orono properties.
- Collection and statutory notice filings regarding Sewer and Tax Lien process
- Maintain and provide for inspection of Town records including business filings
- Notice and record public hearings, local ordinances, permits, licenses, etc
- Collection of Maine Payport Online Payments and BMV Rapid Renewal Service
- Administration and state reporting of the Town's General Assistance program
- Administration and reporting of the Penobscot County Salvation Army program
- Maintain the sale and scheduled use of burial lots at the Riverside Cemetery
- Maintain inventory and replacement of general office supplies and town office equipment such as; copiers/postage meter machine and consumables.

Current Methods:

- Maintain Cash Receipts/Accounts Receivable/Clerk/Motor Vehicle Software System
- Administration and reconciliation of the Town's INFORME/PAYPORT service to offer online bill pay for most Town Departments and acceptance of Credit/Debit cards.
- Budget Preparation for Town Office, Elections and General Assistance
- Customer Transaction Analysis & Reporting
- Processing of Accounts Payable & Receivable, Audit Preparations
- Processing & Collecting of Taxes / Sewer through lien filing at Penobscot Registry

- Vendor Communications and contractual agreements on leased equipment
- Managing Internal & External Communications System for Town Departments
- Coordination with outside software and equipment consultants
- Purchasing of office equipment and consumables for Town Office building
- Maintaining Cable broadcasting system and record council meetings
- Notary Public / Dedimus Justice Services
- Voter Registration & Coordination of Federal, State and Local Elections (4/year)
- Certification of voter signatures on local and state petitions through citizen initiatives
- Petition circulator / state candidate's contributions certification
- Issuing of permits & licenses for Dept. of Inland Fisheries and Wildlife
- Processing of Motor Vehicle / Rapid Renewals / Recreational Registrations
- Genealogy, general Cemetery inquiries, and lot openings for burials
- Vital Records Management, performing Weddings & State reporting
- Act as a conduit for the dissemination of information to the general public
- Maintain Cemetery Records and Perpetual Care
- Maintain Town Archival Records and Ensure Appropriate Disposition and Retention for Town Departments

Areas of Discussion:

- Balancing needs of the community seeking services and the significant back-office work load required for elections, tax collections, sewer billings, appropriately documented cash handling practices, and reporting for various state and regional functions (motor vehicle, IF & W, public transit, general assistance, etc.)
- Cemetery Mapping / Records Management / Ordinance review (Cemetery - Business Licensing) Elections Consolidation of Wards/Precincts and Vital Records Preservation.

Areas of Concern:

- Work expectations aimed at completing back office clerical work, mandated state reporting, staff training which requires uninterrupted time off the counter has, at times, increased customer wait times.
- The **mandatory** electronic marriage license process and Recording of Human Remains filing takes at least 30 minutes to complete from start to finish.
- Minimum staffing (3FT) who also fulfill other administrative back office duties while processing customer transactions and answering the phones for Town Departments..
- Response time for general inquiries, such as: email and phone.
- Increased reporting/clerical time spent on State Elections, RCV. and Voter Registration.

Account Description	Account Number	FY21 Approved	FY22 Proposed	Difference \$	Difference %	Comments
12 - Town Clerk						
Full Time Salary	10-12-510-110	\$131,605	\$147,455	\$15,850	12%	Staff had proposed adding a part-time position in order to keep up with increasing traffic at the front desk. However, in light of the current budget situation, staff is proposing to formally move to a four-day week with expanded hours Monday-Thursday.
Health Insurance	10-12-520-210	\$50,560	\$50,070	-\$490	-1%	The decrease is based on known premiums. FY21 estimated an increase and premium costs remained flat.
Retirement	10-12-520-220	\$13,295	\$15,190	\$1,895	14%	The Town participates in the Maine Public Employees Retirement System (MPERS). As part of this system, the Town is contractually obligated to contribute a defined percentage of wages paid. For those employees who choose not to participate in MPERS, the Town will provide matching contributions with the same ratio it would have paid for MPERS. Last year's calculation was based upon a higher rate that has not been implemented.
FICA/Medicare	10-12-520-230	\$10,070	\$11,285	\$1,215	12%	The Town is required to pay FICA/Medicare at the rate of 7.65% on all gross wages paid. This budget line is calculated using the wages projected to be paid in this department.
Travel	10-12-610-310	\$200	\$200	\$0	0%	Mileage for staff attending required trainings when in-person classes resume.
Training	10-12-610-311	\$750	\$650	-\$100	-13%	Mandatory State training for three (3) staff. BMV, Vitals, MOSES, Licensing, Municipal Law
Membership Dues	10-12-620-320	\$500	\$500	\$0	0%	Professional membership for three (3) staff to complete certification. Also reduced rate of class enrollment, legal services and resources.
Advertising & Outreach	10-12-630-330	\$700	\$1,000	\$300	43%	Mandatory public hearing / legal notices. The cost of advertising for Public Notices has increased.
Office Supplies	10-12-650-431	\$5,000	\$5,000	\$0	0%	Office Supplies for the Town Office building which includes: Safety/PPE, paper goods, envelopes, binders, general clerical products.
Printing	10-12-690-613	\$1,920	\$2,360	\$440	23%	Printing costs and overages not covered under general copier and Mailings Unlimited contracts: Tax/Sewer bills - liens, payment reminders - dogs, MV printers, and postcards.
Liens & Deeds	10-12-690-617	\$3,000	\$3,000	\$0	0%	Fees set by Penobscot Registry for filing and discharge of tax/sewer liens. Also covers general municipal recordings such as writs, easements, etc.
Codification	10-12-690-618	\$4,500	\$4,500	\$0	0%	Digital coding of municipal ordinance and website updating.

Account Description	Account Number	FY21 Approved	FY22 Proposed	Difference \$	Difference %	Comments
Record Storage	10-12-690-619	\$1,200	\$1,400	\$200	4%	Offsite records storage of archived files and shred services for outdated material. This line pays for the various Town Depts.
Copier Maintenance	10-12-690-629	\$2,040	\$2,040	\$0	0%	Lease contract for copiers within the Town Office building.
Town Report	10-12-910-942	\$1,250	\$1,250	\$0	N/A	Printing costs for the annual Town Report.
12 - Town Clerk Subtotals:		\$226,590	\$245,900	\$19,310	9%	
13 - Elections						
Part Time Salary	10-13-510-112	\$13,855	\$10,595	-\$3,260	-24%	
FICA/Medicare	10-13-520-230	\$1,060	\$815	-\$245	-23%	The Town is required to pay FICA/Medicare at the rate of 7.65% on all gross wages paid. This budget line is calculated using the wages projected to be paid in this department.
Training	10-13-610-311	\$500	\$500	\$0	0%	Required mandatory training / mileage costs for all Elections staff as required under Title 21A.
Computers & Hardware	10-13-640-410	\$2,095	\$2,194	\$99	5%	Contractual lease for use of two (2) machines / ranked choice voting (\$702 each), two AVS modules (\$395 each) and additional thumb drives (\$125 each).
Office Supplies	10-13-650-431	\$750	\$600	-\$150	-20%	Non-Presidential Year - Decreased volume predicted. Purchase of envelopes, VR cards, Registrar office supplies and postage costs - at least 2000 absentee ballots.
Election Supplies	10-13-650-450	\$700	\$500	-\$200	-29%	Consumable supplies for (3) Elections - signage, food-drinks for 50+ workers.
Vendor Costs: Ballots Coding	10-13-660-633	\$2,600	\$2,400	-\$200	-8%	Costs of printing paper ballots (.38/ballot), coding, audio services for voters access to cast a ballot.
13 - Elections Subtotals:		\$21,560	\$17,604	-\$3,956	-18%	
14 - Insurance						
Unemployment	10-14-700-240	\$0	\$5,000	\$5,000	N/A	
Workers Compensation	10-14-700-250	\$4,300	\$2,970	-\$1,330	-31%	The MMA Workers' Comp premium significantly increased in 2021; however, staff has allocated the increases in the departments in which the payroll is classified. The Parks and Recreation portion has been moved to the Parks and Recreation Department budget.
MMA Risk Pool Insurance	10-14-700-251	\$74,800	\$78,914	\$4,114	6%	
Workers' Comp Safety Incentive	10-14-700-255	\$1,000	\$1,500	\$500	50%	The pandemic interrupted town wide safety training that needs to be provided in FY22.
14 - Insurance Subtotals:		\$80,100	\$88,384	\$8,284	10%	
15 - General Assistance						
Travel	10-15-610-310	\$150	\$150	\$0	0%	

Account Description	Account Number	FY21 Approved	FY22 Proposed	Difference \$	Difference %	Comments
Training	10-15-610-311	\$150	\$150	\$0	0%	The Maine Legislature modified the General Assistance Program rules, making necessary changes annually to income guidelines and allowances. The suggested amounts have taken into consideration the historic spending in light of those maximum allowances, weighing it against limited projection information. Any determination which meets state guidelines is reimbursed at 70% and any SSI determination is awarded at 90%.
Office Supplies	10-15-650-431	\$150	\$150	\$0	0%	
General Assistance - Heat	10-15-910-950	\$1,500	\$1,500	\$0	0%	
General Assistance - Food	10-15-910-951	\$750	\$750	\$0	0%	
General Assistance - Rent	10-15-910-952	\$8,000	\$8,000	\$0	0%	
General Assistance - Personal/Burial	10-15-910-953	\$1,500	\$1,500	\$0	0%	
General Assistance - Baby	10-15-910-954	\$100	\$100	\$0	0%	
General Assistance - Utilities	10-15-910-955	\$800	\$800	\$0	0%	
15 - General Assistance Subtotals:		\$13,100	\$13,100	\$0	0%	
General Government Totals		\$1,041,679	\$1,080,452	\$38,773	4%	

Custom Budget Report

Expense

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 YTD	2022 Manager	Man Req vs" Curr Bud Change \$
Dept/Div: 10-12 General Government / Administration								
Wages								
510-110 Full-Time Salary	127,725.00	119,898.37	128,043.00	125,647.90	131,605.00	101,877.32	147,455.00	15,850.00
Wages	127,725.00	119,898.37	128,043.00	125,647.90	131,605.00	101,877.32	147,455.00	15,850.00
Benefits								
520-210 Health Insurance	33,299.00	31,634.60	39,697.00	36,130.08	50,560.00	34,616.12	50,070.00	-490.00
520-220 MPERS Retirement	12,773.00	11,968.02	13,573.00	11,147.67	13,295.00	7,460.01	15,190.00	1,895.00
520-230 FICA/Medicare	9,771.00	8,789.07	9,795.00	9,053.54	10,070.00	7,272.29	11,285.00	1,215.00
Benefits	55,843.00	52,391.69	63,065.00	56,331.29	73,925.00	49,348.42	76,545.00	2,620.00
Travel & Training								
610-310 Travel	200.00	169.32	200.00	112.68	200.00	0.00	200.00	0.00
610-311 Training	1,000.00	722.88	1,000.00	638.72	750.00	298.25	650.00	-100.00
Travel & Training	1,200.00	892.20	1,200.00	751.40	950.00	298.25	850.00	-100.00
Dues & Subscriptions								
620-320 Membership Dues	500.00	456.84	500.00	433.03	500.00	383.17	500.00	0.00
Dues & Subscriptions	500.00	456.84	500.00	433.03	500.00	383.17	500.00	0.00
Advertising & Outreach								
630-330 Advertising	600.00	975.40	700.00	566.15	700.00	1,462.00	1,000.00	300.00
Advertising & Outreach	600.00	975.40	700.00	566.15	700.00	1,462.00	1,000.00	300.00
Materials & Supplies								
650-431 Office Supplies	5,000.00	4,113.92	5,000.00	3,918.80	5,000.00	2,218.38	5,000.00	0.00
Materials & Supplies	5,000.00	4,113.92	5,000.00	3,918.80	5,000.00	2,218.38	5,000.00	0.00
Professional Services								
690-613 Printing	1,920.00	1,781.70	1,920.00	1,727.79	1,920.00	1,297.98	2,360.00	440.00
690-617 Liens & Deeds	3,000.00	2,652.92	3,000.00	3,344.00	3,000.00	818.00	3,000.00	0.00
690-618 Codification	4,500.00	4,566.13	4,500.00	2,812.60	4,500.00	900.00	4,500.00	0.00
690-619 Record Storage	1,000.00	784.80	1,200.00	1,077.10	1,200.00	1,000.95	1,400.00	200.00

Custom Budget Report

Expense

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 YTD	2022 Manager	Man Req vs" Curr Bud Change \$
Dept/Div: 10-12 General Government / Administration CONT'D								
690-629 Copier Maintenance	2,200.00	2,191.81	2,200.00	2,240.92	2,040.00	2,057.90	2,040.00	0.00
Professional Services	12,620.00	11,977.36	12,820.00	11,202.41	12,660.00	6,074.83	13,300.00	640.00
Other								
910-942 Town Report	1,250.00	311.12	1,250.00	483.95	1,250.00	0.00	1,250.00	0.00
Other	1,250.00	311.12	1,250.00	483.95	1,250.00	0.00	1,250.00	0.00
Administration	204,738.00	191,016.90	212,578.00	199,334.93	226,590.00	161,662.37	245,900.00	19,310.00

Custom Budget Report

Expense

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 YTD	2022 Manager	Man Req vs" Curr Bud Change \$
Dept/Div: 10-13 General Government / Elections & Voter Registration								
Wages								
510-112 Part-time Salary	6,365.00	4,572.70	12,071.00	6,145.25	13,855.00	3,648.68	10,595.00	-3,260.00
Wages	6,365.00	4,572.70	12,071.00	6,145.25	13,855.00	3,648.68	10,595.00	-3,260.00
Benefits								
520-230 FICA/Medicare	487.00	15.34	923.00	164.03	1,060.00	50.89	815.00	-245.00
Benefits	487.00	15.34	923.00	164.03	1,060.00	50.89	815.00	-245.00
Travel & Training								
610-311 Training	300.00	294.02	400.00	109.92	500.00	0.00	500.00	0.00
Travel & Training	300.00	294.02	400.00	109.92	500.00	0.00	500.00	0.00
Computers & Devices								
640-410 Hardware	1,589.00	1,553.35	1,589.00	198.93	2,095.00	1,025.95	2,194.00	99.00
Computers & Devices	1,589.00	1,553.35	1,589.00	198.93	2,095.00	1,025.95	2,194.00	99.00
Materials & Supplies								
650-431 Office Supplies	400.00	454.87	500.00	733.18	750.00	242.58	600.00	-150.00
650-450 Election Supplies	325.00	407.64	400.00	380.91	700.00	138.67	500.00	-200.00
Materials & Supplies	725.00	862.51	900.00	1,114.09	1,450.00	381.25	1,100.00	-350.00
Professional Services								
690-633 Contractor Services	2,400.00	2,284.62	2,400.00	1,908.76	2,600.00	1,182.55	2,400.00	-200.00
Professional Services	2,400.00	2,284.62	2,400.00	1,908.76	2,600.00	1,182.55	2,400.00	-200.00
Elections & Voter Registration	11,866.00	9,582.54	18,283.00	9,640.98	21,560.00	6,289.32	17,604.00	-3,956.00

Custom Budget Report

Expense

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 YTD	2022 Manager	Man Req vs" Curr Bud Change \$
Dept/Div: 10-14 General Government / Insurances								
Insurances and Unemployment								
700-240 Unemployment	5,000.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	5,000.00
700-250 MMA Workers Comp Premiums	4,650.00	4,035.15	4,300.00	2,861.54	4,300.00	5,390.20	2,520.00	-1,780.00
700-251 MMA Risk Pool (Prop/Casualty)	73,000.00	64,749.00	74,800.00	65,146.01	74,800.00	71,498.26	78,914.00	4,114.00
700-255 Safety Incentives	1,500.00	751.82	1,500.00	1,051.48	1,000.00	0.00	1,500.00	500.00
Insurances and Unemployment	84,150.00	69,535.97	85,600.00	69,059.03	80,100.00	76,888.46	87,934.00	7,834.00
Insurances	84,150.00	69,535.97	85,600.00	69,059.03	80,100.00	76,888.46	87,934.00	7,834.00

Custom Budget Report

Expense

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 YTD	2022 Manager	Man Req vs" Curr Bud Change \$
Dept/Div: 10-15 General Government / General Assistance								
Travel & Training								
610-310 Travel	100.00	90.00	150.00	0.00	150.00	0.00	150.00	0.00
610-311 Training	100.00	58.34	150.00	80.00	150.00	0.00	150.00	0.00
Travel & Training	200.00	148.34	300.00	80.00	300.00	0.00	300.00	0.00
Materials & Supplies								
650-431 Office Supplies	100.00	61.20	150.00	59.71	150.00	0.00	150.00	0.00
Materials & Supplies	100.00	61.20	150.00	59.71	150.00	0.00	150.00	0.00
Other								
910-950 Gen Assist: Heat	2,500.00	298.42	1,500.00	164.95	1,500.00	0.00	1,500.00	0.00
910-951 Gen Assist: Food	1,000.00	110.27	750.00	0.00	750.00	42.61	750.00	0.00
910-952 Gen Assist: Rent	8,000.00	2,885.00	8,000.00	1,352.00	8,000.00	1,990.00	8,000.00	0.00
910-953 Gen Assist: Personal	1,000.00	2,446.99	1,500.00	832.99	1,500.00	3,229.71	1,500.00	0.00
910-954 Gen Assist: Baby	300.00	0.00	100.00	0.00	100.00	0.00	100.00	0.00
910-955 Gen Assist: Utilities	1,000.00	0.00	800.00	128.55	800.00	0.00	800.00	0.00
Other	13,800.00	5,740.68	12,650.00	2,478.49	12,650.00	5,262.32	12,650.00	0.00
General Assistance	14,100.00	5,950.22	13,100.00	2,618.20	13,100.00	5,262.32	13,100.00	0.00