

2014/15
Budget Draft
04/23/2014

Account Number	Account Name	10/11 Budget	10/11 Expended	11/12 Budget	11/12 Expended	12/13 Budget	12/13 Expended	13/14 Budget	13/14 Expend 3/31	14/15 Proposed Flat - funded	14/15 Proposed Recommended
01-01	ADMINISTRATION										
01-01-01-01	Salaries	\$342,310.00	\$353,053.00	\$337,629.00	\$338,614.00	\$351,643.00	\$350,280.00	\$355,511.00	\$281,649.00	\$350,294.00	-\$5,217.00
01-01-05-01	FICA/Medicare	\$26,187.00	\$27,009.00	\$25,829.00	\$25,904.00	\$26,901.00	\$26,796.00	\$27,197.00	\$22,001.00	\$26,797.00	-\$400.00
01-01-05-05	Retirement	\$28,754.00	\$31,421.00	\$28,361.00	\$28,444.00	\$31,885.00	\$31,543.00	\$32,210.00	\$28,786.00	\$29,425.00	-\$2,785.00
01-01-05-10	Worker's Comp	\$2,100.00	\$2,743.00	\$2,800.00	\$2,600.34	\$1,239.00	\$868.00	\$1,239.00	\$699.00	\$1,239.00	\$0.00
01-01-05-15	Health Insurance	\$42,507.00	\$49,587.00	\$49,935.00	\$49,482.62	\$51,293.00	\$54,539.00	\$51,293.00	\$45,030.00	\$66,668.00	\$15,375.00
01-01-05-20	Life Insurance	\$801.00	\$678.00	\$801.00	\$688.00	\$801.00	\$678.00	\$801.00	\$509.00	\$801.00	\$0.00
01-01-05-25	Dental Insurance	\$825.00	\$1,098.00	\$900.00	\$1,005.00	\$900.00	\$988.00	\$900.00	\$669.00	\$900.00	\$0.00
01-01-05-45	Group Insurance	\$48,000.00	\$48,321.00	\$49,000.00	\$49,748.00	\$49,000.00	\$42,225.00	\$49,000.00	\$48,379.00	\$50,000.00	\$1,000.00
01-01-10-01	Office Supplies	\$7,000.00	\$5,878.00	\$6,500.00	\$4,595.00	\$6,500.00	\$5,171.00	\$6,500.00	\$2,361.00	\$6,500.00	\$0.00
01-01-10-05	Postage/Shipping	\$7,000.00	\$5,604.00	\$6,500.00	\$1,848.00	\$6,500.00	\$5,300.00	\$6,500.00	\$4,567.00	\$6,500.00	\$0.00
01-01-10-10	General Expense	\$1,500.00	\$687.00	\$1,500.00	\$174.00	\$200.00	\$175.00	\$200.00	\$120.00	\$200.00	\$0.00
01-01-10-22	Manager's Expense	\$500.00	\$556.00	\$500.00	\$496.00	\$500.00	\$12.00	\$300.00	\$500.00	\$300.00	\$0.00
01-01-15-01	Telephone	\$3,000.00	\$2,948.00	\$2,900.00	\$3,239.00	\$2,900.00	\$3,090.00	\$2,900.00	\$2,407.00	\$3,000.00	\$100.00
01-01-20-01	Equipment Replace.	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00
01-01-20-05	Equipment Maint.	\$1,000.00	\$553.00	\$1,000.00	\$596.00	\$1,000.00	\$502.00	\$1,000.00	\$456.00	\$500.00	-\$500.00
01-01-30-01	Advertising	\$2,500.00	\$1,989.00	\$2,000.00	\$3,735.00	\$2,500.00	\$2,671.00	\$2,500.00	\$2,580.00	\$2,500.00	\$0.00
01-01-30-10	Audit	\$9,500.00	\$9,566.00	\$9,500.00	\$8,913.00	\$9,500.00	\$8,777.00	\$9,500.00	\$7,089.00	\$9,500.00	\$0.00
01-01-30-15	Software Contracts	\$6,500.00	\$6,513.00	\$7,108.00	\$6,236.00	\$7,108.00	\$7,222.00	\$7,500.00	\$7,899.00	\$7,800.00	\$300.00
01-01-30-60	Dues	\$2,000.00	\$1,746.00	\$1,500.00	\$609.00	\$1,500.00	\$773.00	\$1,500.00	\$744.00	\$1,500.00	\$0.00
01-01-30-80	Travel/Training	\$4,500.00	\$6,718.00	\$4,500.00	\$2,220.00	\$4,500.00	\$1,883.00	\$4,500.00	\$3,214.00	\$4,500.00	\$0.00
01-01-35-01	Legal	\$12,000.00	\$21,999.00	\$20,535.00	\$32,819.00	\$32,760.00	\$12,573.00	\$14,760.00	\$11,628.00	\$14,000.00	-\$760.00
	Total 01-01	\$548,984.00	\$578,667.00	\$559,798.00	\$561,965.96	\$589,630.00	\$556,066.00	\$576,311.00	\$471,287.00	\$583,424.00	\$7,113.00

01-01-15-01	Telephone This line item covers the phone costs for the administrative office. Average bill/mth \$250 X 12 = \$2560.68	\$2,900.00	\$3,000.00
01-01-20-01	Equipment Replacement This line item covers the cost of replacing staplers, calculators, and other small office equipment	\$500.00	\$500.00
01-01-20-05	Equipment Maintenance This line item covers the cost of the repair of office machinery, shelf building, office alterations	\$1,000.00	\$1,000.00
01-01-30-01	Advertising This line item covers the cost of advertising for job vacancies, ordinance changes, requests for proposals tax acquired property, public hearings.	\$2,500.00	\$2,500.00
01-01-30-10	Audit This line item covers the cost of the annual financial audit for the Town	\$9,500.00	\$9,500.00
01-01-30-15	Software Contracts This line item covers the cost of licensing for the TRIO software for all functions with the exception of Assessing which is budgeted in that department	\$7,500.00	\$7,800.00
01-01-30-60	Dues This line item covers the cost of dues for the Maine Town and City Manager's Association, Maine Tax Collector's and Treasurer's Association, Maine Town and City Clerk's Association, Maine Finance Officers Association, Maine Welfare Directors Association, New England Clerk's Association	\$1,500.00	\$1,500.00
01-01-30-80	Travel & Training This line item covers the cost of workshops, seminars, conferences for all office employees as well as the mileage, meal, and lodging costs associated with such training	\$4,500.00	\$4,000.00
01-01-35-01	Legal Fees This line item covers the cost of legal fees from the Town Attorney's work on ordinances, policies, deeds, legal agreements, legal opinions, as well as attendance at Council meetings.	\$14,760.00	\$14,000.00

2014/2015 ADMINISTRATION			
Sub Account Descriptions			
		2013/2014	2014/15
01-01-01-01	Wages		
	Dep. Tax Collector/Utility Billing Clerk/Dep. GA	\$52,691.00	\$47,560.00
	Office Asst./Finance Asst./Dep. Clerk	\$35,564.00	\$35,564.00
	Tax Collector/GA Administrator	\$58,092.00	\$58,092.00
	Finance/HR Officer	\$56,524.00	\$56,524.00
	Town Clerk/Council Secretary/Registrar of Voters	\$55,324.00	\$55,324.00
	Town Manager/Treasurer	\$89,630.00	\$89,630.00
	Reg of Voters Stiped	\$2,600.00	\$2,600.00
	Overtime/Part-time help	\$5,000.00	\$5,000.00
		\$355,425.00	\$350,294.00
01-01-05-01	FICA/MED		
	7.65% X Wages	\$26,901.00	\$26,797.00
01-01-05-15	Health Insurance		
	2 family @ \$18497.88 = \$36995.76		
	2 buy out @ 50% of single subscriber premium = 2 X 4945.38 = \$9890.76		
	2 single @ 9890.76 = 19781.51	\$51,293.00	\$66,668.00
01-01-05--05	Retirement		
	8.4% of Wages	\$29,724.00	\$29,425.00
	Retirement Health Savings - post 10 years of sick days		
01-01-05-45	Group Insurance	\$49,000.00	\$50,000.00
	This covers the cost of property and casualty, vehicle coverage, bonds, and all liability coverages for the Town		
01-01-10-01	Supplies	\$6,500.00	\$6,500.00
	This line item covers the cost of all administrative office supplies, forms, and disposable items used in this department. The amount proposed is the same as the 2011/2012 budget		
01-01-10-05	Postage	\$6,500.00	\$6,500.00
	This line item covers the cost of postage used in the administrative office for mailings, correspondance, notices, etc. The amount budgeted is the same as the 2012 budget.		
01-01-10-10	General Expense	\$200.00	\$200.00
	This item covers the cost of preparing and printing the annual Town Report		
01-01-10-22	Manager's Expense	\$300.00	\$300.00
	This line item covers the cost of mileage/meals for travel/meetings attended on behalf of the Town.		