

Town Manager's Office FY20

Assumed Outcomes:

- Provide High Quality Services;
- Provide Equity and Fairness for our Employees;
- Provide a Good Value to the Taxpayer;
- Maintain Stable Mil Rate;
- Ensure the General Welfare of the Public;
- Be the Best University Town we can be.

Current Methods:

- Develop and Oversee Budget
- Facilitate Council Policy-Making Process
- Manage Town Personnel Policies
- Oversee Safety Policies and Programs
- Administer General Assistance Program
- Moderate Community Health Advisory Committee
- 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

Current Resources:

Personnel:

- Town Manager
- Assistant Town Manager
- Administrative Assistant to the Town Manager

For Discussion:

- Full-time salaries of Manager and Assistant Manager are funded, in part, through the TIF District revenue. While providing a small degree of tax relief, the restricted nature of these funds have required a shift of allocable wages back to the Manager's Office in recognition of workload priorities not directly attributable to Economic Development or TIF administration.
- Priority of improving communication and engagement with the public.
- Council FY20 priorities in relationship to current operational workload of the Office.

Areas of Concern:

- Increasing stress on finite resources.
- Balancing the needs of the taxpayer with employee needs.

Town of Orono - Town Manager's Office

Service Levels

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- Tier II: Minimum requirements to meet basic needs of the community
- Tier III: Meets or exceeds service level required by law, utilizes best practices and provides additional services to meet needs of the community
- Tier IV: Highest level of service available, meeting all needs and wants of the entire community

Current Level of Service: Best approximation of current level of services provided

Service	Tier I:	Tier II:	Tier III:	Tier IV:
Staffing	While no legal mandate exists that requires the Town to employ a Town Manager, Orono has adopted the Town Manager/Council form of government through the adoption of its Charter. The Town could revise the charter to adopt a different form of government - one that may or may not require a Town Manager.	Staffing with a Town Manager with administrative support from a Town Clerk. Most all of the Manager's attention is focused on day to day operations with little time for planning and departmental support/oversight. Councilors would be called upon to represent the Town with various groups - both locally and regionally, and the town workload would shrink as many administrative functions would be pushed down onto department heads due to time constraints.	Currently, the Town Manager's Office is staffed with a professional Town Manager, Assistant Town Manager, and an Administrative Assistant. At this level of service, the Manager's Office should be able to respond to most day-to-day needs, provide departmental support, and devote some time planning. The current staffing level should be able to provide effective Tier III level services; however, as currently structured, the Town Manager's Office is also filling finance, public works, HR benefits administration, and website/communication/IT needs that would normally be handled at the departmental level.	The Town Manager is focused on supporting Council process and managing professionals responsible for day to day operational tasks.

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Human Resources	There is no legal mandate that the Town hire employees; however, once it does there are significant regulatory requirements related to the management and support of employees.	The Manager would work with Department heads and the Town Attorney to address disciplinary issues once they reached a crisis point. Employees would receive basic onboarding, generic administrative support with limitations, and department heads would need to take on responsibility for answering questions and assisting employees in crisis. There would be no wellness program and limited professional development.	Town Manager's Office staff work together to support all day to day HR functions, Union contract management, participate in the hiring process, update job descriptions, manage the mandatory drug/alcohol testing program, support departmental supervisors in the process of performance evaluations and disciplinary matters, and compliance documentation.	The Finance Director and HR Manager work together to support all day to day HR functions, Union contract management, participate in the hiring process, update job descriptions, manage the mandatory drug/alcohol testing program, support departmental supervisors in the process of performance evaluations and disciplinary matters, and compliance documentation.
Risk Management	There is no legal mandate that the Town implements risk management programs; however, several statutes require municipalities to maintain certain levels of insurance coverage. Without risk management programs, the Town would likely be placed in extreme high risk pools with very, very high insurance premiums.	The Town would purchase insurance and respond to the documented action plans (violation notices) from the insurance company's loss control professionals. It would be expected that Department heads would ensure compliance with BLS standards and annual training requirements without support.	The Town Manager oversees and manages a proactive risk management program working with departmental supervisors and the Town's insurance company's loss control professional. Routine inspections and trainings are completed - randomly tested by management to ensure compliance. Monthly review of safety issues is undertaken with department heads, an active accident investigation process overseen, and annual organization wide safety training held focusing on the loss experience issues over the preceding 12 months.	The Town employs a Risk Manager with a primary responsibility of managing the day to day loss control oversight, regulatory compliance, workers' compensation return to work process, and pre-planning safety reviews for new equipment and processes.

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Financial Oversight	State statute holds municipal officers responsible for financial oversight and stewardship. There does not necessarily need to be anyone other than the Treasurer and municipal officers (Town Councilors or Selectpersons) to fulfill this function.	The Town would undertake the payroll and accounts payable processes less frequently. Town Councilors would have a greater role in financial oversight and, perhaps, limit TIF and grant projects that require a greater level of oversight.	The Town Manager oversees financial processes with appropriate levels of segregation and internal controls. The Manager ensures financial processes and reports that are transparent and meet minimum standards; however relies on the Town Audit firm to prepare the final formal financial statements for the organization. Staff seeks to implement best management practices as suggested by the Town Auditor. (Currently, the Town Manager serves as the Finance Director. While multiple staff members have been brought into the financial processes to ensure appropriate checks and balances (segregation of duties), this takes the Manager's time and attention from other matters on a routine basis.)	Town employees financial staff with training and certifications that would provide departmental oversight for all financial functions and maintain financial statements that did not require adjustment by the Town Auditor.

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Communications	Beyond publicizing meetings and public hearings, there are few mandates that require Council or the Town to communicate with the public.	Staff would maintain a limited website that announced meetings and critical information. Much of the generation of material for the website would be the responsibility of the individual departments.	The Town Manager's Office would have resources necessary to implement a more effective, multi-pronged communication process aimed at engaging and educating the community.	The Town Manager's Office would have resources necessary to implement a more effective, multi-pronged communication process aimed at engaging and educating the community with enhanced web, social media, and print presence. Staff would focus on "story telling" and explaining the back story with weekly blogs, videos, and other mediums to educate and encourage involvement in local government.
Council Support	There is no legal mandate that requires support for the Town Council.	The Town Clerk would take meeting minutes focused on action items only and likely available up to 1 month after the meeting.	The Administrative Assistant to the Town Manager acts as Council Secretary - maintaining the public record, taking extensive minutes aimed at capturing the high level essence of Council discussion/action, and coordinates Council engagement and information.	Staff would create more detailed minutes of Council meetings as well as provide the Council with more formal written updates and presentations in between meetings to keep Councilors involved and engaged in the issues facing the Town.
Strategic Planning	No legal mandates exist for strategic planning.	Carrying out all of the duties of the Town Manager's office with limited staff would result in a compliant or response driven model as opposed to proactive, planned approach.	The Town Manager approaches daily operations and guidance to the Town Council in a proactive and planned manner utilizing basic analytics and with a focus upon potential outcomes and long-term impacts.	The Town engages in regular strategic planning sessions aimed at charting a long term course for the Town and ensuring that the annual work plan works to the ultimate goals.

Town Office Administration

(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
- Hold Federal, State and local elections as well as maintenance of accurate voter list and state reporting (*10,581 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, Collection and customer billing resolution for the Sewer Department
- Collection and Statutory notice filings regarding sewer lien process
- Maintain and provide for inspection of Town records including business filings
- Notice and record public hearings, local ordinances, permits, licenses, etc
- Collection and Statutory notice and filings regarding tax lien process
- Billing and Collection of Account Receivables / Online Payments
- 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 / dog licensing through town website and accept Credit/Debit cards.
- Budget Preparation for Town Office, Elections and General Assistance
- Customer Transaction Analysis & Reporting
- Processing of Accounts Payable & Receivable
- Processing & Collecting of Taxes / Sewer through lien filing at registry
- Vendor Communications and contractual agreements on leased equipment
- Audit Preparations

- Managing Internal & External Communications System
- Coordination with outside software and equipment consultants
- Purchasing of office equipment and general consumables
- Maintaining Cable broadcasting system and record council meetings
- Notary Public / Dedimus Justice Services
- Voter Registration & coordination of Federal, State and Local Elections
- Certification of public and state petitions
- Issuing of permits & licenses for Dept. of Inland Fisheries and Wildlife
- Processing of Motor Vehicle/Rapid Renewals/Recreational Registrations
- Genealogy and Cemetery request processing
- Vital Records Management & record keeping
- 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

Areas of Discussion:

- The separation of the Finance & Administration Department and reassignment of key functions and budgetary line items continues to be implemented.
- Customer service expectations - staff needs Council guidance regarding the balance between costs (*mailing, overtime or additional staffing, advertising costs*) and good customer service.
- Cemetery Mapping / Records Management Goals / Ordinance review (Cemetery - Business Licensing)

Areas of Concern:

- Reorganization of staff stations and work expectations aimed at completing back office clerical work, mandated state reporting, staff training which require attention and uninterrupted time off the counter has, at times, increased customer wait times.
- The **new mandatory** electronic marriage license process takes at least 30 minutes to complete from start to finish.
- Minimum staffing who also fulfill other administrative back office duties (3FT) for customer transaction counts (*29,320 receipts*) on an annual basis.
- Response time for general inquiries, such as: email and phone.
- Increase time spent on Elections, Ranked Choice Voting continues. Presidential Primary (*March*) suggested to be implemented by the State of Maine. (4 Elections)

Finance Department

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--Town Office & Finance Department Combined

Personnel: 5.5 FTE (& Election Clerks)

- Town Clerk/Office Manager/Registrar/Deputy Tax Collector / General Assistance Administrator
- Assistant Clerk / Deputy Registrar
- Assistant Clerk / Deputy Registrar
- Finance Supervisor/Deputy Treasurer
- Finance Clerk
- Part-time (up to 20 hours/week) Bookkeeper focused on account reconciliation, detailed account investigation and charting, audit preparation

Areas of Discussion:

- Management continues to work through transition and updating within the Finance & Administration Departments. New staff require additional training and changing GASB regulations are requiring finance professional development.

Areas of Concern:

- Town Administration employees who staff the front counter have historically also managed the accounts receivable, sewer billing/collections, tax collections process along with the Town Clerk, elections, motor vehicle registration, IF&W licensing, business licensing, and mandatory document archival functions. As business at the front counter has significantly increased, staff has had difficulty in giving the collections, account reconciliation, and accounts receivable the focus and time needed to ensure that it is done correctly. In an effort to lessen some of the burden on front counter staff, in FY19, management began to slowly move some of the functions into the Finance Department; however, it is not realistic to believe that all functions can be moved without over burdening back office staff.

Town of Orono - Town Clerk's Office

Service Levels

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Current Level of Service	Best approximation of current level of services provided

Service	Tier I:	Tier II:	Tier III:	Tier IV:
Cash Collection for all Town Departments	General Accounting Procedures require segregation of duties when handling cash, receipting revenues, expending funds, and reporting financial processes. In addition, state agencies require employee training and certification prior to taking possession of the supplies and issuing the registrations and licenses.	Staff a "working" Town Clerk that also performs much of the day-to-day functions of the Town Office front desk. This includes, but is not limited to also acting as GA Administrator, Voter Registrar, IF&W Agent, BMV Agent, and deputy tax collector. Support the Town Clerk with two deputies charged with handling cash and receipting revenues. All stationed at the front desk with a customer service priority while attempting to cycle off the desk to complete projects.	Town Clerk manages the front desk functions and assists with customer service/collections as needed. Three front desk counter clerks manage much of the cash handling with Clerk responsible for the end of day reconciliation.	Town Clerk manages the front desk functions and assists with customer service/collections as needed. Three front desk counter clerks manage much of the cash handling with Clerk responsible for the end of day reconciliation. Tax collection reporting, reconciliation, and lien functions are performed by alternative staff.
Tax/Sewer Billing & Collections	State mandate requires that there be an appointed Tax Collector, though it doesn't require a person to be hired and dedicated to the one role.	The Tax Collection process and filing of 30 day notices, liens and foreclosures is completed as a team effort. In this arrangement, there is a delay between research completion and mailing of legal notices which may cause issues with notice requirements.	Front office staff is provided space and time away from customer service needs to complete billing and collections functions.	A single individual would be responsible for working with the Assessor and WPCF Superintendent to bill and secure taxes/use fees. This allows for precise attention to detail and a workload schedule that minimizes errors.

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Motor Vehicles / IF&W / Vital Records / Dog Licensing	Each state agency requires an "Authorized Agent". Assistant Clerks, if utilized, may not be left alone with supplies or monetary transactions without being properly trained by the Town Clerk. The "Authorized Agent" completes weekly, monthly and quarterly reporting and audit reviews to ensure materials are accounted for and fees are paid to the State.	Staff fully trained employees, a Town Clerk serving as Agent and at least 2 assistants to issue licenses and registrations. Staff would work from a public location that is open to the public with a regular schedule of at least 32 hours per week.	Town Clerk manages the front desk functions and assists with customer service as needed, but is primarily focused on back office functions and staff support. Three front desk counter clerks manage most of the licensing/registrations with Clerk responsible for the end of day reconciliation and reporting.	The Town Clerk acts as the "State Authorized Agent" for each of the functions bearing legal responsibilities. Staff are taught in-house by the Town Clerk. Current goal of the Clerk's Office is that all front end personnel will be cross-trained in all areas for proper town-wide/department support.
Elections / Voter Registration	State mandates require an "Elections Supervisor", usually the Town Clerk, who administers election practices within the Town of Orono. Staff are required at a minimum to attend state training in Title 21A and 30A every two years.	Staff work alongside the Town Clerk to handle all aspects of Elections. One area which seems problematic is when the SOS has strict deadlines or petition drives which results in time-sensitive detailed work being due at the same time as municipal deadlines (liens/foreclosures).	Elections / VREG has seen steady growth over the last 18 months and has settled the question on multiple polling places (UMAINE/Council Chambers).	Front office staff is provided space and time away from customer service needs to complete billing and collections functions. Election Clerks/volunteers are trained to assist during peak times.
Cemetery Records	State mandates require burial records to be kept for the cemetery.	Full-time staff available to accept and record cemetery transactions and assist with burial questions. Records are kept in searchable format and kept up to date.	Full-time staff accepts and records cemetery transactions in a searchable digital format and provides assistance to members of the public.	Full-time staff accepts and records cemetery transactions in a searchable digital format - for both current and historical burials. Information is also mapped using GIS.

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Business Licensing	Per Maine Statute, there are several business licensing requirements which must be decided at the local level. At a minimum, the Town Council must meet to discuss through public hearing, alcohol, victualer's and special amusement licensing as part of the state application.	This service is shared by multiple departments and a lot of time is spent chasing paperwork and fees associated with. If you speak to business owners, they would probably say the service provided is good.	Staff recommends overhauling the municipal ordinance to current practices and also changing the annual business licensing period for businesses which do not serve alcohol, to one annual period (May). Any business which serves alcohol would keep the same date of expiration as set forth by the State of Maine.	Once the Town ordinance has been reviewed and amended to blend in current practices, staff will be better aligned to administer the desired program. Often times, staff are spending time in consult between Maine Statute, State Agencies and internal departments to apply older practices against current methods.
Notary / Dedimus Justice / Attestations / Weddings	No official state mandate for this service offered. However it is a service which is requested daily and offers a lot of value to Orono's residents.	At a minimum, staff must take a notary state test and be liable for all acts they perform while serving. Office Staff may not refuse a notarial service, unless the act is not legal in nature or gives the notary financial benefits.	Town Clerk manages the wedding requests as needed. Two Assistant Clerks assist with notarial acts and issuing wedding permits.	This is a service offered at the front counter which is immediately available. The public is very receptive to the performance of weddings and staff enjoy it also.
Community Connector Bus Tickets	There is no official state mandate for these services to be offered by the Town Office.	No added comments.	No added comments.	Immediate service, quick and easy!
General Assistance / Salvation Army	Mandated by the State of Maine with strict guidelines for implementation. Citizens must be given a response with explanation of award or denial within 24 hours.	Must provide 24 hour, emergency service for those in need or crisis. The Town Clerk manages this program and the Town Manager/Asst. Town Manager provide back-up assistance during closed hours.	24 hour response time per State statute provided not an emergency. A set on Wednesdays and run with just enough hours and attention to guidelines to remain compliant.	To improve on this service, an employee would hold more hours for walk-in consideration. Per current trends and demand - this is not warranted at this time. Do not recommend.

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Records Management - Disposition & Retention	At a minimum, the Town is mandated to properly maintain and dispose of it's records through the Maine State Archives Schedule of Retention and Disposition.	The mandated responsibility falls on the Town Clerk. Records are cataloged with date of retention, disposition or storage location for inquiries.	Several goals achieved this year with records management! Education and filing templates are offered for town departments, as well as the archiving, cataloging and offsite storage offered.	All records cataloged, restored and maintained on/off - site with a look-up database system. Records which warrant digital uploads placed on Town website for the public's view. Partner with the Historical Society and University of Maine Library/Archival Departments to retain historic information.
Accounts Receivable, Perc Billing & Payport Reconciliation	State statute holds the municipal officers responsible for financial oversight through it's Treasurer/Town Manager. As part of that process, accounts payables & receivables are generated and accounted for.	These functions performed by the Town Clerk and Assistant Clerk/Bookkeeper are too detailed to be juggling between other projects. Without adequate space, or off the counter time - staff may make mistakes which could be prevented; if provided separate work space or scheduled time. In each respective task, reconciliation efforts could be improved. This is not a lack of employee efforts but the resources to accomplish the desired results.	The Town Manager oversees financial processes with appropriate levels of segregation and internal controls. Between the Finance Department and Clerk's Office, these tasks are performed day to day.	Town Clerk oversees the Assistant Clerk/Bookkeeper and assists with the customer service/collections as needed. AP/AR reporting, reconciliation, and general functions performed by alternative staff. if a problem occurs, it is moved upward to management.

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Phone & Mail Support for all Town Departments	When appropriate and mandated, the Clerk's Office prepares Elections materials, meetings, public hearings, and state agency rulemaking updates to communicate with the public.	Staff would maintain a limited website that announced meetings and critical information. The next hurdle would be the available time to upload the information to the website with other more pressing deadlines at hand spread between three (3) people.	If the lobby is full of customers or staff is decreased, the phone may go unanswered. A phone tree was implemented to route calls to appropriate departments but not all customers wait for the correct selection. They will hang up and continue to call repeatedly. Call volume triples on the first day the office is open following any holiday. Staff also sorts the daily mail for all town departments. At times due to volume, this can become labor intensive.	The Town Clerk's Office would have the time off the counter necessary to implement an effective, communication process aimed at engaging and educating the community ahead of the immediate issue at hand. Develop updated trash brochure and push the trash app on mobile devices.
Clerical & Administrative Support for all Town Departments	No official state mandate for this interoffice service to be offered by the front office staff.	Carrying out all of the duties of the Town Clerk's office with limited staff would result in a compliant or response driven model as opposed to proactive, tiered approach.	Town Office staff offer clerical and administrative assistance for all town departments when there is an absence. In return, Department Managers interact with staff to aid with customer relations. Office supplies, equipment contracts and leases are administered through the Clerk's office, so bulk savings and unified expectations may be achieved.	The Town Clerk engages with the management team through meetings and communication to filter policy in a direct, uniform and expedited manner, conveying the overall mission of the Town.

IT/GIS Department FY 20

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.
- 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.

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, on-line tax maps, and updating and maintaining zoning and planning maps.

RESOURCES:

Personnel:

- IT/GIS Administrator (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, cable broadcast equipment

- Hosted VOIP phone system - Equipment owned by service provider

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 significantly more time on GIS mapping and supporting strategic equipment implementation and replacement rather than chasing failures. The IT/GIS department is suggesting improvements in the Town Office and Public Safety Building physical plant for FY20.

Account Description	Account Number	FY19 Approved Budget	FY20 Proposed Budget	Difference \$	Difference %	Comments
05 - Council						
Part Time Salary	10-10-510-112	\$7,200.00	\$7,200.00	\$0.00	0%	Council pay is governed by the Town Charter - details can be found on the included Council Payroll sheet.
FICA/Medicare	10-10-520-230	\$551.00	\$550.80	-\$0.20	0%	Pursuant to federal law, the Town is taxed 7.65% of gross wages - this budget line reflects the gross wages projected for the budget.
Travel & Training (Training)	10-10-610-311	\$750.00	\$1,000.00	\$250.00	33%	In response to conversations with Council during the current fiscal year, staff has added funds to this expense line; however, Councilors will want to discuss the goals/parameters for this expense line and determine the appropriate funding level.
Membership Dues	10-10-620-320	\$1,010.00	\$6,000.00	\$4,990.00	494%	This budget line covers the Town's membership expense for Maine Service Center Coalition and Maine Municipal Association. Departmental professional staff memberships are paid for from departmental budgets.
Office Supplies	10-10-650-431	\$750.00	\$750.00	\$0.00	0%	While Council's use of tablets and other electronic platforms has reduced copying costs, this budget is necessary to cover the cost of the annual budget workbook, miscellaneous printing and paper needs, and media like thumb drives or other consumable goods.
Tablet Cellular	10-10-650-431	\$360.00	\$0.00	-\$360.00	-100%	Given conversations with existing Councilors, staff suggests eliminating the Town paid cellular data plans so long as wifi remains available at meeting locations.
Professional Audit	10-10-690-616	\$18,720.00	\$19,120.00	\$400.00	2%	The Town has engaged Runyon, Kersteen & Ouellette for a five year term. This increase represents the first increase in this renewal period.
Employee Recognition	10-10-910-940	\$3,000.00	\$3,000.00	\$0.00	0%	Each year, the Town Council sets aside funds to recognize staff for formal recognition events, retirement gifts, and other employee milestones.
05 - Council Subtotals:		\$32,341.00	\$37,620.80	\$5,279.80	16%	
07 - Finance						
Full Time Salary	10-07-510-110	\$108,329.00	\$110,823.71	\$2,494.71	2%	See payroll page for specific information regarding this budget.
Health Insurance	10-07-520-210	\$21,119.00	\$29,437.27	\$8,318.27	39%	Increase is a combination of projected premium increase and reflecting a change in employee plan election from single to family coverage.
Retirement	10-07-520-220	\$10,833.00	\$11,747.31	\$914.31	8%	See payroll page for specific information regarding this budget.
FICA/Medicare	10-07-520-222	\$8,287.00	\$8,478.01	\$191.01	2%	See payroll page for specific information regarding this budget.

Account Description	Account Number	FY19 Approved Budget	FY20 Proposed Budget	Difference \$	Difference %	Comments
Travel	10-07-610-310	\$100.00	\$300.00	\$200.00	200%	Finance staff has identified appropriate professional development opportunities for the coming year that have added the number of trainings it will attend.
Training	10-07-610-311	\$250.00	\$500.00	\$250.00	100%	See above comment.
Membership Dues	10-07-620-320	\$300.00	\$450.00	\$150.00	50%	This has been increased to reflect Governmental Finance Officers' Association Membership
Software/Licencing Fees	10-07-640-411	\$11,000.00	\$11,500.00	\$500.00	5%	The Town's financial software requires annual license fees for continued access and support.
Telephone/Internet	10-07-640-414	\$6,700.00	\$6,700.00	\$0.00	0%	The Town utilizes a VOIP system for all departments which is paid for from this budget line.
Office Supplies	10-07-650-431	\$500.00	\$1,000.00	\$500.00	100%	General
Mail Postage	10-07-650-432	\$7,000.00	\$7,000.00	\$0.00	0%	Postage for all general town purpose
Equipment Rental	10-07-660-512	\$1,000.00	\$1,000.00	\$0.00	0%	Lease on the postage machine and purchase of small office equipment
Small Equipment Purchase	10-07-660-527	\$0.00	\$0.00	\$0.00	N/A	
Professional Services	10-07-690-610	\$30,000.00	\$30,000.00	\$0.00	0%	Professional services including payroll processing and reporting fees
07 - Finance Subtotals:		\$205,418.00	\$218,936.31	\$13,518.31	7%	
09 - Information Technology						
Full Time Salary	10-09-510-110	\$34,316.00	\$38,139.94	\$3,823.94	11%	See payroll sheet for detailed information.
Health Insurance	10-09-520-210	\$10,560.00	\$7,694.51	-\$2,865.49	-27%	See payroll sheet for detailed information. A portion of the health insurance costs are shared with the TIF district. This wasn't accounted for in the previous budget.
Retirement	10-09-520-220	\$3,432.00	\$4,042.83	\$610.83	18%	See payroll sheet for detailed information.
FICA/Medicare	10-09-520-230	\$2,625.00	\$2,917.71	\$292.71	11%	See payroll sheet for detailed information.
Travel	10-09-610-310	\$535.00	\$535.00	\$0.00	0%	
Training	10-09-610-311	\$2,285.00	\$2,285.00	\$0.00	0%	
Cable Consortium Assessment	10-09-620-321	\$0.00		\$0.00	N/A	
A/V Equipment and Repair	10-09-640-417	\$3,150.00	\$3,150.00	\$0.00	0%	
Town Office Hardware	10-09-640-420	\$3,800.00	\$3,800.00	\$0.00	0%	
Cloud Based Computing	10-09-640-421	\$11,000.00	\$13,000.00	\$2,000.00	18%	Most of the increase is due to the increased cost of Google Business (up from \$10/seat to \$12/seat. Additionally, the police department started using GovCloud for storage which is CJIS compliant but costs \$80-\$90/month instead of \$10/month. This budget does allow for a small increase in the number of users based on conversations with other department heads.
Security Systems	10-09-640-424	\$4,200.00	\$4,200.00	\$0.00	0%	

Account Description	Account Number	FY19 Approved Budget	FY20 Proposed Budget	Difference \$	Difference %	Comments
Library Hardware	10-09-640-422	\$1,500.00	\$1,500.00	\$0.00	0%	
Police Department Hardware	10-09-640-423	\$3,000.00	\$3,000.00	\$0.00	0%	
Fire Department Hardware	10-09-640-425	\$1,500.00	\$2,000.00	\$500.00	33%	The Fire Department has a number of older computers and also needs to upgrade the tablets used on the trucks.
Consultant Services	10-09-690-638	\$5,000.00	\$5,000.00	\$0.00	0%	
Mapping Services	10-09-690-643	\$4,500.00	\$4,500.00	\$0.00	0%	
09 - Information Technology Subtotals:		\$91,403.00	\$95,764.99	\$4,361.99	5%	
11 - Town Manager						
Full Time Salary	15-19-510-110	\$171,000.00	\$183,796.35	\$12,796.35	7%	See Departmental Payroll Sheet for details. The Town Manager and Assistant Town Manager salaries and benefits are shared with the Economic Development budget; however, given their workload and priorities, these allocations have been shifted to represent more time funded from the General Fund as opposed to TIFs.
Health Insurance	15-19-520-210	\$44,413.00	\$45,547.57	\$1,134.57	3%	See Departmental Payroll sheet for details.
Retirement	15-19-520-220	\$17,100.00	\$19,482.41	\$2,382.41	14%	See Departmental Payroll sheet for details.
ICMA	15-19-520-230	\$13,054.00	\$13,054.00	\$0.00	0%	The Town Manager's employment contract includes a Town contribution to a 457 Deferred Compensation Plan.
FICA/Medicare	15-19-520-260	\$13,082.00	\$14,060.42	\$978.42	7%	Pursuant to federal law, the Town is taxed 7.65% of gross wages - this budget line reflects the gross wages projected for the budget.
Travel Allowance	15-19-520-273	\$8,340.00	\$8,340.00	\$0.00	0%	The Town Manager and Assistant Town Manager receive an annual travel and technology allowance provided as a taxable stipend. Additional funds are included in this budget line as the Assistant Town Manager's contract includes a mileage reimbursement for travel outside the greater Bangor region.
Travel & Training	15-19-610-310	\$2,500.00	\$5,000.00	\$2,500.00	100%	This budget line has been overspent in the last two fiscal years as needed and appropriate professional development for the Town Manager was satisfied by training out of the State of Maine. The increase proposed for FY 2020 includes funds for the Assistant Town Manager professional development, professional resources (books and training material), governmental finance certification for the Town Manager, and development of organizational wide training.

Account Description	Account Number	FY19 Approved Budget	FY20 Proposed Budget	Difference \$	Difference %	Comments
Membership Dues	15-19-610-311	\$1,050.00	\$1,340.00	\$290.00	28%	Annual memberships for the Town Manager and Assistant Town Manager are expensed from this budget line. These memberships allow staff to access operational resources, professional listservs, and reduced fees for training (and training material). Memberships include: Maine Municipal City, Town, and County Managers' Association, National Public Employers Labor Relations Association, Maine Municipal Tax Collectors and Treasurers' Association. The proposed increase is to allow the Town Manager and Assistant Town Manager to join the Maine Local Government Human Resources Association as well as for the Town Manager to join Governmental Finance Officers Association to access certification program.
Office Supplies	15-19-620-322	\$1,500.00	\$1,500.00	\$0.00	0%	General office supply costs for the Town Manager's Office are charged to this budget line. Generally, this includes: paper, toner, letterhead, pens, notebooks, thumbdrives, etc. as well as the cost of binding and specialty printing for departmental projects.
IT/GIS: Small Equipment	15-19-630-330	\$0.00		\$0.00	N/A	
IT/GIS Cable Repair	15-19-640-420	\$0.00		\$0.00	N/A	
Professional Services	15-19-650-431	\$26,650.00	\$26,650.00	\$0.00	0%	General legal expenses and other professional services are paid for from this account.
Wellness Program	15-19-690-610	\$5,000.00	\$5,000.00	\$0.00	0%	This represents the funds appropriated for Town wellness initiatives which is combined with funds from WPCF, grant, and departmental budgets to fund this town wide program.
Public Health	15-19-690-612	\$5,000.00	\$5,000.00	\$0.00	0%	During the year, expenses related to managing/responding to public health situations are charged to this account.
11 - Town Manager Subtotals:		\$308,689.00	\$328,770.75	\$20,081.75	7%	
12 - Town Clerk						
Full Time Salary	10-12-510-110	\$127,725.00	\$128,042.74	\$317.74	0%	See the payroll sheet for detailed information.
Health Insurance	10-12-520-210	\$33,299.00	\$39,696.62	\$6,397.62	19%	See the payroll sheet for detailed information.
Retirement	10-12-520-220	\$12,773.00	\$13,572.53	\$799.53	6%	See the payroll sheet for detailed information.
FICA/Medicare	10-12-520-230	\$9,771.00	\$9,795.27	\$24.27	0%	See the payroll sheet for detailed information.
Travel	10-12-610-310	\$200.00	\$200.00	\$0.00	0%	Travel associated with mandatory trainings.
Training	10-12-610-311	\$1,000.00	\$1,000.00	\$0.00	0%	New England, Elections 21A/30A, Vitals, BMV
Membership Dues	10-12-620-320	\$500.00	\$500.00	\$0.00	0%	IIMC, NEATAC, MTCCA, CMC/MMC Certification and professional development for staff

Account Description	Account Number	FY19 Approved Budget	FY20 Proposed Budget	Difference \$	Difference %	Comments
Advertising & Outreach	10-12-630-330	\$600.00	\$700.00	\$100.00	17%	This line covers mandatory public hearing advertisements and the cost has increased in publishing.
Office Supplies	10-12-650-431	\$5,000.00	\$5,000.00	\$0.00	0%	Misc office supplies for the municipal offices - paper supplies, binders, pens, business cards, paper goods, etc.
Printing	10-12-690-613	\$1,920.00	\$1,920.00	\$0.00	0%	Printing costs associated with copier usage not covered by contract, tax bills - sewer liens, motor vehicle printers.
Liens & Deeds	10-12-690-617	\$3,000.00	\$3,000.00	\$0.00	0%	Fees set by Penobscot Registry for filing and discharge of tax/sewer liens.
Codification	10-12-690-618	\$4,500.00	\$4,500.00	\$0.00	0%	Digital coding of municipal ordinances-charter.
Record Storage	10-12-690-619	\$1,000.00	\$1,200.00	\$200.00	4%	Offsite records storage of archived files & shredding.
Copier Maintenance	10-12-690-629	\$2,200.00	\$2,200.00	\$0.00	0%	Lease cost for two copiers and three MV printers.
Networking & Computer Rep	10-12-690-638	\$0.00	\$0.00	\$0.00	0%	These expenses are now covered in the IT/GIS budget.
Town Report	10-12-910-942	\$1,250.00	\$1,250.00	\$0.00	N/A	Printing costs for the Town Report.
12 - Town Clerk Subtotals:		\$204,738.00	\$212,577.16	\$7,839.16	4%	
13 - Elections						
Part Time Salary	10-13-510-112	\$6,365.00	\$12,071.00	\$5,706.00	90%	Increase is due to adding 10 hours per week back into budget for voter registration - elections maintenance as front office staff can't complete with other assigned duties. This project had been assigned to business intern from UMAINE.
FICA/Medicare	10-13-520-230	\$487.00	\$923.43	\$436.43	90%	Mandatory federal taxes (7.65%)
Training	10-13-610-311	\$300.00	\$400.00	\$100.00	33%	Required training for Elections staff as mandated by Title 21a.
Computers & Hardware	10-13-640-410	\$1,589.00	\$1,589.00	\$0.00	0%	Contractual Lease for use of four machines.
Office Supplies	10-13-650-431	\$400.00	\$500.00	\$100.00	25%	Overall costs of supplies have increased.
Election Supplies	10-13-650-450	\$325.00	\$400.00	\$75.00	23%	The overall costs of supplies/food have increased.
Vendor Costs: Ballots Coding	10-13-660-633	\$2,400.00	\$2,400.00	\$0.00	0%	Cost of coding / printing of ballots - cost .35/ballot.
13 - Elections Subtotals:		\$11,866.00	\$18,283.43	\$6,417.43	54%	
14 - Insurance						
Unemployment	10-14-700-240	\$5,000.00	\$5,000.00	\$0.00	0%	The Town is a self pay agency - these funds are appropriated each year to cover unemployment assessments with overages funded by an Unemployment Reserve (assigned fund balance).
Workers Compensation	10-14-700-250	\$4,650.00	\$4,300.00	-\$350.00	-8%	Projected increases due to projected payroll increases and loss experience.

Account Description	Account Number	FY19 Approved Budget	FY20 Proposed Budget	Difference \$	Difference %	Comments
MMA Risk Pool Insurance	10-14-700-251	\$73,000.00	\$74,800.00	\$1,800.00	2%	Projected increases due to projected premium increases and loss experience.
Workers' Comp Safety Incentive	10-14-700-255	\$1,500.00	\$1,500.00	\$0.00	0%	These funds are appropriated each year to offset a portion of the costs of the annual Safety Day Training.
14 - Insurance Subtotals:		\$84,150.00	\$85,600.00	\$1,450.00	2%	
15 - General Assistance						
Travel	10-15-610-310	\$100.00	\$150.00	\$50.00	50%	Additional travel and training funds included to allow for Clerk staff to be trained.
Training	10-15-610-311	\$100.00	\$150.00	\$50.00	50%	Additional travel and training funds included to allow for Clerk staff to be trained.
Office Supplies	10-15-650-431	\$100.00	\$150.00	\$50.00	50%	This expense has been increased in anticipation of additional printing costs.
General Assistance - Heat	10-15-910-950	\$2,500.00	\$1,500.00	-\$1,000.00	-40%	Usually picked up by LIHEAP - Salvation Army
General Assistance - Food	10-15-910-951	\$1,000.00	\$750.00	-\$250.00	-25%	Most clients already receive state benefits.
General Assistance - Rent	10-15-910-952	\$8,000.00	\$8,000.00	\$0.00	0%	
General Assistance - Personal/Burial	10-15-910-953	\$1,000.00	\$1,500.00	\$500.00	50%	
General Assistance - Baby	10-15-910-954	\$300.00	\$100.00	-\$200.00	-67%	
General Assistance - Utilities	10-15-910-955	\$1,000.00	\$800.00	-\$200.00	-20%	
15 - General Assistance Subtotals:		\$14,100.00	\$13,100.00	-\$1,000.00	-7%	
General Government Totals		\$952,705.00	\$1,010,653.45	\$57,948.45	6%	

Position	Wages	FICA	Total Costs
Council Chair	\$1,200.00	\$91.80	\$1,291.80
Councilor	\$1,000.00	\$76.50	\$1,076.50
Councilor	\$1,000.00	\$76.50	\$1,076.50
Councilor	\$1,000.00	\$76.50	\$1,076.50
Councilor	\$1,000.00	\$76.50	\$1,076.50
Councilor	\$1,000.00	\$76.50	\$1,076.50
Councilor	\$1,000.00	\$76.50	\$1,076.50
Totals:	\$7,200.00	\$550.80	\$7,750.80

Position	FY 19 Wage	Step Increase	Projected FY 20 Wage	Hours/Week	Wages	MEPERS	FICA	Health Insurance	Total Cost
Accounting Clerk	\$17.80	\$17.80	\$18.10	20	\$18,826.70	\$1,995.63	\$1,440.24	\$0.00	\$22,262.58
Deputy Finance Director	\$26.88	\$26.88	\$27.34	40	\$56,860.88	\$6,027.25	\$4,349.86	\$10,259.35	\$77,497.34
Staff Accountant	\$16.61	\$16.61	\$16.89	40	\$35,136.13	\$3,724.43	\$2,687.91	\$19,177.92	\$60,726.40
Totals & Averages	\$20.43	\$20.43	\$20.78	100	\$110,823.71	\$11,747.31	\$8,478.01	\$29,437.27	\$160,486.31

Position	Coverage	Annual Cost
Accounting Clerk	None	\$0.00
Deputy Finance Director	Single	\$10,259.35
Staff Accountant	Family	\$19,177.92

Position	FY 19 Wage	Step Increase	Projected FY 20 Wage	Hours/Week	Wages	MEPERS	FICA	Health Insurance	Total Cost
IT/GIS Analyst	\$22.41	\$24.04	\$24.45	30	\$38,139.94	\$4,042.83	\$2,917.71	\$7,694.51	\$52,794.99
Totals & Averages	\$22.41	\$24.04	\$24.45	30	\$38,139.94	\$4,042.83	\$2,917.71	\$7,694.51	\$52,794.99

Position	Coverage	Annual Cost
IT/GIS Analyst	Single	\$10,259.35

Position	FY 19 Wage	Step Increase	Projected FY 20 Wage	Hours/Week	Wages	MEPERS	FICA	Health Insurance	Total Cost
Assistant Town Manager	\$38.86	\$38.86	\$39.52	25	\$51,376.81	\$5,445.94	\$3,930.33	\$11,986.20	\$72,739.28
Admin Assistant III	\$26.22	\$26.22	\$26.67	40	\$55,464.74	\$5,879.26	\$4,243.05	\$19,177.92	\$84,764.98
Town Manager	\$49.33	\$49.33	\$49.33	30	\$76,954.80	\$8,157.21	\$5,887.04	\$14,383.44	\$105,382.49
Totals & Averages	\$38.14	\$38.14	\$38.51	95	\$183,796.35	\$19,482.41	\$14,060.42	\$45,547.57	\$262,886.75

Position	Coverage	Annual Cost
Assistant Town Manager	Family	\$19,177.92
Admin Assistant III	Family	\$19,177.92
Town Manager	Family	\$19,177.92

Position	FY 19 Wage	Step Increase	Projected FY 20 Wage	Hours/Week	Wages	MEPERS	FICA	Health Insurance	Total Cost
Town Clerk	\$27.31	\$27.31	\$27.77	40	\$57,770.48	\$6,123.67	\$4,419.44	\$19,177.92	\$87,491.52
Deputy Clerk	\$16.20	\$17.02	\$17.31	40	\$36,003.43	\$3,816.36	\$2,754.26	\$10,259.35	\$52,833.40
Deputy Clerk	\$15.50	\$16.20	\$16.48	40	\$34,268.83	\$3,632.50	\$2,621.57	\$10,259.35	\$50,782.24
Totals & Averages	\$19.67	\$20.18	\$20.52	120	\$128,042.74	\$13,572.53	\$9,795.27	\$39,696.62	\$191,107.16

Position	Coverage	Annual Cost
Town Clerk	Family	\$19,177.92
Deputy Clerk	Single	\$10,259.35
Deputy Clerk	Single	\$10,259.35

Position	Wage Rate	Hours	Total Wages	MEPERS	FICA	Total Cost
Petition Clerks	\$11.00	40	\$440.00		\$33.66	\$473.66
Election Clerks	\$11.00	856	\$9,416.00		\$720.32	\$10,136.32
Wardens	\$11.00	65	\$715.00		\$54.70	\$769.70
Deputy Clerk OT	\$25.00	60	\$1,500.00	\$150.00	\$114.75	\$1,764.75
Totals		1021	\$12,071.00	\$150.00	\$923.43	\$13,144.43

Account Description	Account Number	FY19 Approved Budget	FY20 Proposed Budget	Difference \$	Difference %	Comments
70 - Debt Service						
Debt Princ. Public Safety	70-70-810-810	\$0.00		\$0.00	N/A	
Debt Princ. 2014 GOB	70-70-810-811	\$80,000.00	\$85,000.00	\$5,000.00	6%	
Debt Princ. 2014 Public Works	70-70-810-812	\$255,000.00	\$255,000.00	\$0.00	0%	
Debt Princ. 2008 GOB Library	70-70-810-813	\$25,000.00	\$25,000.00	\$0.00	0%	
Debt Princ. 2010 GOB Eco Dev	70-70-810-817	\$400,000.00	\$420,000.00	\$20,000.00	5%	
Debt Princ. Fire Engine Lease	70-70-810-818	\$85,851.41	\$0.00	-\$85,851.41	-100%	Final Payment in FY19
Debt Princ. EMS Equip	70-70-810-819	\$18,570.03	\$18,571.00	\$0.97	0%	
Debt Princ. FD SCBA Equip	70-70-810-820	\$15,800.73	\$16,272.00	\$471.27	3%	
Debt Princ. PW Holder			\$58,150.00	\$58,150.00	N/A	
Debt Interest. Public Safety	70-70-810-825	\$0.00	\$0.00	\$0.00	N/A	
Debt Interest. 2014 GOB	70-70-810-826	\$61,700.00	\$59,225.00	-\$2,475.00	-4%	
Debt Interest. 2014 Public Works	70-70-810-827	\$173,912.52	\$166,263.00	-\$7,649.52	-4%	
Debt Interest. 2008 GOB Library	70-70-810-828	\$12,599.35	\$11,883.00	-\$716.35	-6%	
Debt Interest. 2010 GOB Eco Dev	70-70-810-831	\$90,487.50	\$68,188.00	-\$22,299.50	-25%	
Debt Interest. Fire Engine Lease	70-70-810-832	\$2,326.57	\$0.00	-\$2,326.57	-100%	
Debt Interest. FD SCBA Equip	70-70-810-834	\$818.40	\$985.00	\$166.60	20%	
Debt Interest: EMS Monitors	70-70-810-852	\$1,455.10	\$819.00	-\$636.10	-44%	
Debt Interest: PW Holder			\$5,173.00	\$5,173.00	N/A	
70 - Debt Service Subtotals:		\$1,223,521.61	\$1,190,529.00	-\$32,992.61	-3%	
71 - Other						
Penobscot County Tax	70-71-910-910	\$636,443.00	\$651,443.00	\$15,000.00	2%	Tax has been finalized and assessed
Education Appropriation	70-71-910-920	\$6,842,941.00	\$6,842,941.00	\$0.00	0%	School budget has been finalized by the RSU Board of Directors; however, requires voter approval through the budget referendum process.
Contingency	70-71-910-930	\$10,000.00	\$10,000.00	\$0.00	0%	
Group Life Insurance Premiums	70-71-520-253	\$750.00	\$750.00	\$0.00	0%	Although the Town no longer pays the group life insurance costs for retiring employees, there are qualifying employees that have elected this coverage.
Flex Account Fees	70-71-520-254	\$4,200.00	\$5,000.00	\$800.00	19%	As part of the cafeteria benefit plan offered by the Town, employees can elect to fund flexible spending (medical and dependent care) accounts. The Town covers the cost of plan set up, administration, and reporting from a third party.
Animal Orphanage	70-71-910-945	\$6,500.00	\$7,000.00	\$500.00	8%	The Town contracts with the Animal Orphanage in Old Town for this mandatory service. The annual cost increased in FY19.

Account Description	Account Number	FY19 Approved Budget	FY20 Proposed Budget	Difference \$	Difference %	Comments
Community Connector	70-71-910-965	\$59,010.00	\$67,500.00	\$8,490.00	14%	This is the estimated expense assessed to the Town for its portion of the regional bus service. This estimate includes a new capital reserve held by Community Connector.
71 - Other Subtotals:		\$7,559,844.00	\$7,584,634.00	\$24,790.00	0%	
Debt & Other Totals		\$8,783,365.61	\$8,775,163.00	-\$8,202.61	0%	