

TOWN OF FALMOUTH  
2021 BUDGET  
VARIANCE BREAKDOWN

DESCRIPTION	\$ Variance	FY2020 BUDGET	FY2021 PRELIMINARY	FY2021 VS FY2020	%
<b>Total Town Operating Expense (excluding County)</b>		13,549,766	14,083,402	533,636	3.94%
<b>Major Variances:</b>					
<b>Full-Time Salaries</b>		4,498,271	4,654,025	155,754	3.5%
Non-Union COLA 2.5%	51,914				
Mid-year equity adjustments	11,666				
Union wage increase - Police	53,204				
Union wage increase - Public Works	16,256				
Replacement Position Savings	(26,127)				
Allocate 5% of Asst. Town Manager to TIFs, add 1/2 to WasteWater	(9,964)				
Addition of Administrative Analyst	30,000				
Addition of Park Employee - January 1, 2021	21,320				
Other	7,485				
	155,754				
<b>Part-Time Salaries</b>		769,201	826,472	57,271	7.4%
Fire/EMS	22,780				
Communication	14,384				
Town Clerk	1,687				
Parks PT addition	15,820				
Cable TV	(1,000)				
	3,600				
	57,271				
<b>OT</b>					
<b>Social Security</b>		221,892	240,115	18,223	8.2%
<b>Health Insurance</b>		423,068	441,479	18,411	4.4%
New Positions	9,003		1,113,560	75,999	7.3%
Insurance rate increase	36,138				
Actual Vs Budget coverage levels (level change or insurance addition)	30,859				
	75,999				
	4.6%				
<b>Retirement</b>		504,550	525,604	21,054	4.2%
.1% increase in contribution rate - Salary change impact	15,806				
New positions	5,248				
	21,054				
<b>Legal Ads</b>					
Workers Comp	57,500			57,500	
IT Other Professional Services	32,815			32,815	
IT Other Contractual Services	20,080			20,080	
Other Contractual Services	7,100			7,100	
Harbor Equipment Maintenance	19,450			19,450	
Metro Assessment	12,000			12,000	
Contribution to the Library	23,896			23,896	
Transfer to CIP	17,191			17,191	
	110,123			110,123	
	300,155			300,155	
	(24,000)			(24,000)	
<b>Electricity</b>					
Assume 1/2 year of landfill solar project credits	(71,007.62)			(71,008)	
Electricity (\$6K), Fuel Oil (\$14K), Computer Services - Vision upgrade in FY20 (\$19K), Computers (\$18K), Brown-Tail Moth Spreaying (\$15K), remainder flat year over year.					
<b>All Other</b>					
<b>Total Variance</b>		13,549,766	14,083,402	533,636	3.94%

Acct No	Account Name	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021	FY 2021 B vs FY 2020 B	%
<b>TOWN TOTAL</b>		<b>13,370,183</b>	<b>13,549,766</b>	<b>13,809,067</b>	<b>14,083,402</b>	<b>533,636</b>	<b>3.94%</b>
4010	FULL-TIME SALARIES	4,134,085	4,498,271	4,451,861	4,654,025	155,754	3.5%
4020	PART-TIME SALARIES	728,811	769,201	752,501	826,472	57,271	7.4%
4025	OVERTIME - COURT TIME	5,718	5,000	5,000	5,500	500	10.0%
4030	OVERTIME	223,198	216,892	231,216	234,615	17,723	8.2%
4050	HEALTH INSURANCE	921,358	1,037,561	1,046,481	1,113,560	75,999	7.3%
4060	RETIREMENT	464,173	504,550	508,370	525,604	21,054	4.2%
4061	RETIREMENT HEALTH SAVINGS	29,718	30,973	31,423	33,297	2,324	7.5%
4070	SOCIAL SECURITY	371,839	423,068	419,921	441,479	18,411	4.4%
4080	GROUP INSURANCE	2,842	3,324	3,324	3,407	83	2.5%
4090	INCOME PROTECTION	24,980	26,807	26,807	27,477	670	2.5%
4095	LONG-TERM DISABILITY	3,498	3,400	3,585	3,675	275	8.1%
4100	WORKERS COMPENSATION	133,150	118,180	146,857	150,995	32,815	27.8%
4110	UNEMPLOYMENT COMPENSATION	4,965	6,826	6,826	6,826	-	0.0%
4200	UNALLOCATED	3,804	5,600	4,500	4,500	(1,100)	-19.6%
	<b>PERSONNEL</b>	<b>7,052,139</b>	<b>7,649,653</b>	<b>7,638,672</b>	<b>8,031,432</b>	<b>381,779</b>	<b>5.0%</b>
5010	POSTAGE	10,665	14,100	21,100	14,650	550	3.9%
5015	BANK FEES	7,757	7,834	7,834	8,030	196	2.5%
5020	TELEPHONE	45,286	49,638	47,261	51,597	1,959	3.9%
5030	TRANSPORTATION	6,813	8,165	8,165	8,165	-	0.0%
5040	EDUCATIONAL/ MEETING	57,003	76,055	78,455	78,180	2,125	2.8%
5045	RECRUITMENT PROGRAM	3,372	1,000	1,000	1,000	-	0.0%
5060	PRINTING	17,249	17,200	17,200	18,500	1,300	7.6%
5080	LEGAL ADS	17,196	10,500	24,500	68,000	57,500	547.6%
5105	GENERAL LIABILITY INSURANCE	111,012	109,580	109,860	111,927	2,347	2.1%
5120	PUBLIC OFFICIAL LIABILITY	9,479	9,900	9,900	10,098	198	2.0%
5200	ELECTRICITY	72,322	71,255	72,328	55,187	(16,068)	-22.5%
5210	STREET LIGHTING	34,328	37,051	29,061	21,145	(15,906)	-42.9%
5220	WATER	19,057	22,819	22,930	22,930	111	0.5%
5230	FUEL OIL	53,738	61,775	46,093	47,839	(13,936)	-22.6%
5240	SEWER	5,762	7,300	7,600	7,600	300	4.1%
5300	MACHINE/EQUIPMENT MAINTENANCE	42,973	64,820	64,820	70,425	5,605	8.6%
5310	VEHICLE MAINTENANCE	459,402	332,950	347,750	338,000	5,050	1.5%
5330	RADIO MAINTENANCE	11,150	15,300	15,300	15,500	200	1.3%

Acct No	Account Name	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021	FY 2021 B vs FY 2020 B	%
	<b>TOWN TOTAL</b>	<b>13,370,183</b>	<b>13,549,766</b>	<b>13,809,067</b>	<b>14,083,402</b>	<b>533,636</b>	<b>3.94%</b>
5370	SECURITY	10,126	10,200	12,825	12,000	1,800	17.6%
5400	LEGAL SERVICES	127,174	133,000	136,000	135,500	2,500	1.9%
5410	COMPUTER SERVICES	89,758	118,383	118,657	99,431	(18,952)	-16.0%
5430	AUDIT	21,187	16,000	16,000	16,000	-	0.0%
5440	ENGINEERING SERVICES	6,171	7,000	7,000	7,000	-	0.0%
5490	OTHER PROFESSIONAL SERVICES	289,176	294,563	294,923	322,244	27,681	9.4%
5500	MAINTENANCE/BUILDING SERVICES	70,703	73,700	73,700	85,700	12,000	16.3%
5580	TREE CARE	29,692	36,000	36,000	36,000	-	0.0%
5610	EQUIPMENT RENTALS	15,426	14,900	14,700	14,700	(200)	-1.3%
5620	UNIFORM RENTALS	11,488	10,500	12,900	11,100	600	5.7%
5630	FIRE HYDRANT RENTAL	124,556	130,000	130,000	132,012	2,012	1.5%
5650	FILM/PHOTO SUPPLIES	30	0	0	0	-	0.0%
5700	TRANSFER FEES	2,475	3,500	3,500	3,500	-	0.0%
5800	DUES & MEMBERSHIPS	6,893	10,690	11,120	11,365	675	6.3%
5810	SOUTHERN MAINE EMS DUES	3,134	2,500	3,100	3,350	850	34.0%
5820	VOLUNTEER RECOGNITION	17,605	17,500	17,500	17,500	-	0.0%
5830	SOCIAL SERVICE AGENCIES	25,000	30,000	30,000	34,450	4,450	14.8%
5840	COUNCIL OF GOVERNMENTS	17,896	22,370	22,370	22,817	447	2.0%
5850	MAINE MUNICIPAL ASSOCIATION	15,782	16,111	16,111	16,434	323	2.0%
5890	GENERAL ASSISTANCE	2,050	10,000	10,000	10,000	-	0.0%
5900	OTHER CONTRACTUAL SERVICES	251,188	286,750	288,550	306,200	19,450	6.8%
5901	STREET LINE PAINTING	52,103	52,000	61,500	61,500	9,500	18.3%
5902	CONTRACTUAL WINTER MAINTENANCE	6,123	0	18,000	0	-	0.0%
5903	PRINTER/COPIER CHARGES	6,254	8,700	7,000	8,700	-	0.0%
5915	RECYCLING CONTRACTUAL	0	500	3,400	500	-	0.0%
5920	WINTER TRAIL MAINTENANCE	1,500	19,500	19,500	19,500	-	0.0%
5950	DISPOSAL FEES	8,249	6,000	6,000	6,000	-	0.0%
5960	COLLECTION FEES	159,160	164,000	164,000	167,000	3,000	1.8%
	<b>CONTRACT SERVICES</b>	<b>2,355,463</b>	<b>2,411,609</b>	<b>2,465,513</b>	<b>2,509,276</b>	<b>97,667</b>	<b>4.0%</b>
6010	OFFICE SUPPLIES	20,783	20,400	20,350	20,050	(350)	-1.7%
6015	COMPUTER FORMS/SUPPLIES	817	1,700	850	850	(850)	-50.0%
6020	BOOKS/ SUBSCRIPTIONS	2,017	2,450	3,900	3,900	1,450	59.2%
6100	MACHINE MAINTENANCE/PARTS	15,533	5,800	5,800	5,800	-	0.0%

Acct No	Account Name	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021	FY 2021 B vs FY 2020 B	%
	<b>TOWN TOTAL</b>	<b>13,370,183</b>	<b>13,549,766</b>	<b>13,809,067</b>	<b>14,083,402</b>	<b>533,636</b>	<b>3.94%</b>
6110	VEHICLE MAINTENANCE /PARTS	18,796	29,000	29,000	29,000	-	0.0%
6120	PLOWS SPREADER PART	18,082	18,000	18,000	18,000	-	0.0%
6130	MOTOR FUEL AND LUBRICANTS	131,953	141,893	136,894	135,520	(6,373)	-4.5%
6140	TIRES	11,708	14,500	15,000	14,500	-	0.0%
6150	WELDING SUPPLIES	1,316	2,500	2,500	2,500	-	0.0%
6160	FIRE PREVENTION SUPPLIES	5,080	5,000	5,000	5,000	-	0.0%
6210	SALT/DE-ICING CHEMICALS	118,162	114,000	130,000	114,000	-	0.0%
6220	SAND (WINTER)	19,600	15,000	14,300	15,000	-	0.0%
6230	GRAVEL/ROCK/LOAM	5,599	7,500	5,000	7,000	(500)	-6.7%
6240	COLD PATCH	2,823	500	500	500	-	0.0%
6250	ASPHALT	10,679	11,500	11,000	11,000	(500)	-4.3%
6270	CULVERTS/CATCH BASIN	835	5,500	3,000	4,500	(1,000)	-18.2%
6280	STREET / TRAFF SIG/ GRD	6,198	4,900	4,900	4,900	-	0.0%
6285	GUARD RAILS	361	2,500	2,500	2,500	-	0.0%
6400	MAINT/BUILDINGS & GROUNDS SUPPLIES	16,941	10,000	10,000	10,000	-	0.0%
6450	EXTINGUISHER MAINTENANCE AND FOAMS	3,025	3,500	3,500	3,500	-	0.0%
6500	TOOLS	10,294	16,000	10,000	16,000	-	0.0%
6510	HAND TOOLS	1,158	2,500	1,800	2,000	(500)	-20.0%
6520	SCBA REPAIR/REPLACEMENT/SAFETY EQUIP	10,814	12,400	12,400	12,400	-	0.0%
6610	UNIFORMS/ CLEANING/ TURNOUT	30,454	28,900	29,400	29,900	1,000	3.5%
6620	AMMUNITION/SUPPLIES	4,745	4,700	4,700	5,800	1,100	23.4%
6670	MEDICAL SUPPLIES	30,008	34,000	34,000	34,000	-	0.0%
6800	EQUIPMENT	123,669	149,050	135,550	131,000	(18,050)	-12.1%
6810	EQUIPMENT MAINTENANCE	6,931	3,000	3,000	3,000	-	0.0%
6820	OFFICE EQUIPMENT	1,969	3,200	3,200	3,200	-	0.0%
6830	BUILDING RENOVATIONS	14,853	18,400	10,900	13,500	(4,900)	-26.6%
6840	PARKS RENOVATIONS	5,601	6,000	6,000	6,000	-	0.0%
6850	ROAD MAINTENANCE	2,636	0	0	0	-	0.0%
6900	OTHER COMMODITIES	39,356	44,600	41,600	45,825	1,225	2.7%
6910	BANQUET	5,202	5,100	5,200	5,300	200	3.9%
	<b>COMMODITIES</b>	<b>697,998</b>	<b>743,993</b>	<b>719,744</b>	<b>715,945</b>	<b>(28,048)</b>	<b>-3.8%</b>

Acct No	Account Name	Actual 2018-2019	Budget 2019-2020	Estimated 2019-2020	Proposed 2020-2021	FY 2021 B vs FY 2020 B	%
	<b>TOWN TOTAL</b>	<b>13,370,183</b>	<b>13,549,766</b>	<b>13,809,067</b>	<b>14,083,402</b>	<b>533,636</b>	<b>3.94%</b>
7530	MEDICAL EQUIPMENT	5,005	6,000	6,000	6,000	-	0.0%
7540	COMPUTER EQUIPMENT	18,433	21,500	12,000	21,500	-	0.0%
7550	BUILDING IMPROVEMENTS	1,076	2,800	1,400	2,800	-	0.0%
	<b>BUILDING AND EQUIPMENT</b>	<b>24,514</b>	<b>30,300</b>	<b>19,400</b>	<b>30,300</b>	<b>-</b>	<b>0.0%</b>
	<b>TOTAL SERVICES AND SUPPLIES</b>	<b>3,077,975</b>	<b>3,185,902</b>	<b>3,204,657</b>	<b>3,255,521</b>	<b>69,619</b>	<b>2.2%</b>
8059	LIBRARY CONSTRUCTION BOND	0	0	167,100	165,322	165,322	0.0%
8060	2007 PS BLDG IMPROV BOND	205,000	375,000	205,000	200,000	(175,000)	-46.7%
8200	BOND/NOTE INTEREST	47,625	140,775	123,692	116,426	(24,349)	-17.3%
9030	TRANS OUT TO CAPITAL FUND	1,881,651	1,100,377	1,370,377	1,210,500	110,123	10.0%
	<b>CAPITAL DEBT SERVICE</b>	<b>2,134,276</b>	<b>1,616,152</b>	<b>1,866,169</b>	<b>1,692,248</b>	<b>76,096</b>	<b>4.7%</b>
8500	LIBRARY CONTRIBUTION	530,213	573,028	573,028	590,219	17,191	3.0%
8515	METRO ASSESSMENT	165,650	180,987	181,641	204,883	23,896	13.2%
8520	HIGHLAND LAKE PROJECT	0	32,000	32,000	0	(32,000)	-100.0%
8910	OVERLAY/ABATEMENTS	192,099	50,000	50,000	50,000	-	0.0%
8920	CONTINGENCY	13,731	79,945	80,800	92,000	12,055	15.1%
5900	BROWN TAIL MOTH SPRAYING	41,000	45,000	45,000	30,000	(15,000)	-33.3%
9020	TRANS OUT TO SPEC REV FUND	163,100	137,100	137,100	137,100	-	0.0%
	<b>OTHER AGENCIES &amp; SPECIAL REVENUE</b>	<b>1,105,793</b>	<b>1,098,060</b>	<b>1,099,569</b>	<b>1,104,202</b>	<b>6,142</b>	<b>0.6%</b>
	<b>TOTAL TOWN</b>	<b>13,370,183</b>	<b>13,549,766</b>	<b>13,809,067</b>	<b>14,083,402</b>	<b>533,636</b>	<b>3.9%</b>
8510	<b>COUNTY TAX ASSESSMENT</b>	<b>1,668,790</b>	<b>1,735,913</b>	<b>1,735,913</b>	<b>1,787,990</b>	<b>52,077</b>	<b>3.0%</b>
	<b>TOTAL GENERAL FUND</b>	<b>15,038,973</b>	<b>15,285,679</b>	<b>15,544,980</b>	<b>15,871,392</b>	<b>585,713</b>	<b>3.8%</b>