

APPENDIX C
DIVISION EXPENSE SUMMARY

Acct No	Account Name	Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016	FY 2016 vs FY2015B	%
TOWN TOTAL		12,461,376	12,821,597	12,820,948	13,011,688	190,091	1.5%
4010	FULL-TIME SALARIES	3,432,996	3,457,221	3,434,619	3,581,415	124,194	3.6%
4011	F/T SALARIES - WINTER MAINT	0	0	0	0	-	0.0%
4012	F/T SALARIES - ADMIN	0	0	0	0	-	0.0%
4020	PART-TIME SALARIES	438,905	592,190	595,898	553,176	(39,014)	-6.5%
4025	OVERTIME - COURT TIME	4,289	4,000	5,000	5,000	1,000	20.0%
4030	OVERTIME	215,545	199,850	206,650	206,200	6,350	3.1%
4035	OVERTIME - SPECIAL DETAILS	0	0	0	0	-	0.0%
4040	TRANSPORTATION/HOL,SK,VAC BUYOUT	4,946	5,700	5,200	5,700	-	0.0%
4050	HEALTH INSURANCE	691,380	731,834	767,176	820,638	88,804	11.6%
4060	RETIREMENT	267,814	305,415	304,474	324,192	18,777	6.2%
4061	RETIREMENT HEALTH SAVINGS	0	0	860	26,847	26,847	3121.8%
4070	SOCIAL SECURITY	301,583	325,413	324,740	332,491	7,079	2.2%
4080	GROUP INSURANCE	2,412	2,700	2,500	2,575	(125)	-5.0%
4090	INCOME PROTECTION	20,099	20,700	20,700	21,321	621	3.0%
4095	LONG-TERM DISABILITY	1,879	1,995	1,973	1,973	(22)	-1.1%
4100	WORKERS COMPENSATION	67,982	73,475	73,475	70,014	(3,461)	-4.7%
4110	UNEMPLOYMENT COMPENSATION	7,460	8,000	8,000	8,000	-	0.0%
4120	EMPLOYEE WELLNESS	3,845	4,202	3,960	3,960	(242)	-6.1%
4200	UNALLOCATED	0	0	0	0	-	0.0%
5010	POSTAGE	14,050	14,475	16,050	17,155	2,680	16.7%
5020	TELEPHONE	39,839	49,740	43,373	43,914	(5,826)	-13.4%
5030	TRANSPORTATION	808	1,340	1,240	1,115	(225)	-18.1%
5040	EDUCATIONAL/ MEETING	30,083	57,650	55,750	56,000	(1,650)	-3.0%
5045	RECRUITMENT PROGRAM	0	0	0	0	-	0.0%
5050	FITNESS TRAINING	99	100	100	100	-	0.0%
5060	PRINTING	7,872	10,200	9,650	9,800	(400)	-4.1%
5070	MAPS AND BLUEPRINTS	6,735	0	0	0	-	0.0%
5080	COUNCIL OF GOVERNMENTS/LEGAL AD	13,380	13,400	11,600	14,000	600	5.2%
5100	VEHICLE INSURANCE	0	0	0	0	-	0.0%
5105	GENERAL LIABILITY INSURANCE	94,847	103,383	103,383	108,552	5,169	5.0%
5120	PUBLIC OFFICIAL LIABILITY	9,524	10,381	10,381	10,693	311	3.0%
5200	ELECTRICITY	63,661	70,238	104,359	105,662	35,424	33.9%
5210	STREET LIGHTING	96,762	Page 230 92,000	99,000	102,743	10,743	10.9%

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TOWN TOTAL		12,461,376	12,821,597	12,820,948	13,011,688	190,091	1.5%
5220	WATER	12,557	13,274	12,999	13,294	20	0.2%
5230	FUEL OIL	59,862	67,871	62,475	65,201	(2,670)	-4.3%
5240	SEWER	4,641	5,600	5,300	5,300	(300)	-5.7%
5300	MACHINE/EQUIPMENT MAINTENANCE	38,838	38,450	38,950	47,200	8,750	22.5%
5310	VEHICLE MAINTENANCE	328,516	331,250	326,700	339,500	8,250	2.5%
5330	RADIO MAINTENANCE	11,251	11,900	11,650	11,900	-	0.0%
5340	OFFICE MACHINE MAINTENANCE	0	0	0	0	-	0.0%
5350	FIRE ALARM MAINTENANCE	1,008	1,500	1,500	1,500	-	0.0%
5360	TRAFFIC LIGHT MAINTENANCE	0	0	0	0	-	0.0%
5400	LEGAL SERVICES	158,480	110,000	110,000	120,000	10,000	9.1%
5410	COMPUTER SERVICES	64,075	92,900	96,200	85,450	(7,450)	-7.7%
5430	AUDIT	17,200	19,000	19,000	19,000	-	0.0%
5440	ENGINEERING SERVICES	8,521	4,000	4,500	4,000	-	0.0%
5490	OTHER PROFESSIONAL SERVICES	178,327	297,198	292,898	286,981	(10,217)	-3.5%
5500	MAINTENANCE/BUILDING SERVICES	46,353	38,000	37,000	43,000	5,000	13.5%
5510	JANITORIAL SERVICES	0	0	0	0	-	0.0%
5580	TREE CARE	28,936	29,500	28,500	28,500	(1,000)	-3.5%
5610	EQUIPMENT RENTALS	14,500	17,800	16,700	17,800	-	0.0%
5615	LEGION FIELD PARKING	450	450	450	450	-	0.0%
5620	UNIFORM RENTALS	8,637	9,800	10,200	10,350	550	5.4%
5630	FIRE HYDRANT RENTAL	106,108	109,500	109,500	109,500	-	0.0%
5650	FILM/PHOTO SUPPLIES	109	200	200	0	(200)	-100.0%
5700	TRANSFER FEES	4,365	3,446	4,376	3,800	354	8.1%
5800	DUES & MEMBERSHIPS	9,489	11,115	10,815	10,865	(250)	-2.3%
5810	SOUTHERN MAINE EMS DUES	1,491	1,750	1,750	1,750	-	0.0%
5820	VOLUNTEER RECOGNITION	12,718	13,900	13,900	13,900	-	0.0%
5830	SOCIAL SERVICE AGENCIES	18,500	18,500	18,500	18,500	-	0.0%
5840	COUNCIL OF GOVERNMENTS	11,185	12,300	12,300	11,500	(800)	-6.5%
5850	MAINE MUNICIPAL ASSOCIATION	12,463	12,700	12,700	12,700	-	0.0%
5860	SERVICE CENTER COALITION	0	0	0	0	-	0.0%
5870	MCIA REIMBURSEMENT	0	0	0	0	-	0.0%
5890	GENERAL ASSISTANCE	23,699	45,000	45,000	45,000	-	0.0%
5900	OTHER CONTRACTUAL SERVICES	249,210	274,783	246,900	257,400	(17,383)	-7.0%

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TOWN TOTAL		12,461,376	12,821,597	12,820,948	13,011,688	190,091	1.5%
5901	STREET LINE PAINTING	8,418	40,000	40,000	37,000	(3,000)	-7.5%
5902	CONTRACTUAL WINTER MAINTENANCE	22,441	18,000	16,000	18,000	-	0.0%
5903	PRINTER/COPIER CHARGES	10,006	8,500	8,500	8,500	-	0.0%
5905	PLANNING STUDIES	0	0	0	0	-	
5915	ACCREDITATION/RECYCLING CONTRACTUAL	0	1,500	500	1,500	-	0.0%
5920	WINTER TRAIL MAINTENANCE	500	500	500	500	-	0.0%
5940	ANIMAL CONTROL	115	2,000	12,000	12,000	10,000	83.3%
5950	DISPOSAL FEES	8,214	10,600	9,750	10,000	(600)	-6.2%
5960	COLLECTION FEES	369,165	249,000	249,000	249,000	-	0.0%
5970	HEAVY-ITEM PICKUP	0	0	0	0	-	
6010	OFFICE SUPPLIES	19,130	20,500	21,000	20,250	(250)	-1.2%
6015	COMPUTER FORMS/SUPPLIES	1,732	1,050	1,050	1,700	650	61.9%
6020	BOOKS/ SUBSCRIPTIONS	2,566	2,350	2,300	2,200	(150)	-6.5%
6100	MACHINE MAINTENANCE/PARTS	4,570	6,300	6,750	6,300	-	0.0%
6110	VEHICLE MAINTENANCE /PARTS	38,728	27,000	27,000	28,000	1,000	3.7%
6120	PLOWS SPREADER PART	21,095	19,500	16,000	19,500	-	0.0%
6130	MOTOR FUEL AND LUBRICANTS	185,864	186,283	185,183	173,528	(12,755)	-6.9%
6140	TIRES	10,880	15,000	14,800	14,900	(100)	-0.7%
6150	WELDING SUPPLIES	3,145	2,600	2,400	2,600	-	0.0%
6160	FIRE PREVENTION SUPPLIES	1,635	1,750	1,750	1,750	-	0.0%
6210	SALT/DE-ICING CHEMICALS	135,902	105,000	105,000	108,000	3,000	2.9%
6220	SAND (WINTER)	20,286	15,000	15,000	15,000	-	0.0%
6230	GRAVEL/ROCK/LOAM	3,169	7,800	7,800	7,800	-	0.0%
6240	COLD PATCH	7,195	2,200	2,200	2,200	-	0.0%
6250	ASPHALT	10,768	14,500	18,100	14,500	-	0.0%
6270	CULVERTS/CATCH BASIN	3,505	8,000	7,000	8,000	-	0.0%
6280	STREET/TRAFF SIG/GRD	2,080	4,900	4,900	4,900	-	0.0%
6285	GUARD RAILS	253	2,500	3,300	2,500	-	0.0%
6370	BALING WIRE	0	0	0	0	-	
6400	MAINT/BUILDINGS & GROUNDS SUPPLIES	19,114	19,000	19,500	17,000	(2,000)	-10.3%

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TOWN TOTAL		12,461,376	12,821,597	12,820,948	13,011,688	190,091	1.5%
6450	EXTINGUISHER MAINTENANCE AND FOAMS	2,474	2,500	2,500	2,500	-	0.0%
6500	TOOLS	15,447	15,800	15,800	15,800	-	0.0%
6510	HAND TOOLS	2,162	2,200	2,200	2,200	-	0.0%
6520	SCBA REPAIR/REPLACEMENT/SAFETY EQUIP	10,800	11,900	11,900	12,350	450	3.8%
6530	CONFINED SPACE RESCUE	6,111	0	0	6,100	6,100	
6610	UNIFORMS/ CLEANING/ TURNOUT	20,321	24,200	24,200	24,800	600	2.5%
6620	AMMUNITION/SUPPLIES	2,529	2,800	3,000	3,200	400	13.3%
6670	MEDICAL SUPPLIES	10,296	12,500	12,500	10,300	(2,200)	-17.6%
6800	EQUIPMENT	137,808	144,950	144,700	142,325	(2,625)	-1.8%
6810	EQUIPMENT MAINTENANCE	10,010	13,000	12,500	3,500	(9,500)	-76.0%
6820	OFFICE EQUIPMENT	2,985	7,300	7,800	6,400	(900)	-11.5%
6830	BUILDING RENOVATIONS	24,318	42,000	41,700	28,000	(14,000)	-33.6%
6840	PARKS RENOVATIONS	1,206	4,000	4,000	4,000	-	0.0%
6850	ROAD MAINTENANCE	293	3,000	2,700	13,000	10,000	370.4%
6900	OTHER COMMODITIES	36,600	42,100	42,000	43,500	1,400	3.3%
6910	BANQUET	5,315	3,800	3,800	4,500	700	18.4%
7010	TRANSFER TO OFFICE RESERVE	0	0	0	0	-	
7015	TRANSFER TO EQUIPMENT RESERVE	0	0	0	0	-	
7020	TRANSFER TO BUILDING RESERVE	0	0	0	0	-	
7025	TRANSFER TO LANS ACQ RESERVE	0	0	0	0	-	
7030	TRANS TO COMPUTER RESERVE	0	0	0	0	-	
7040	TRANS TO REVOLVING ACCT	0	0	0	0	-	
7510	OFFICE FURNITURE/EQUIP	0	0	0	0	-	
7520	RADIO AND COMMUNICATIONS	0	0	0	0	-	
7530	MEDICAL EQUIPMENT	5,595	5,500	5,500	5,500	-	0.0%
7540	COMPUTER EQUIPMENT	16,024	21,500	21,500	21,500	-	0.0%
7545	COMPUTER SYSTEMS DEVELOPMENT	0	0	0	0	-	
7550	BUILDING IMPROVEMENTS	0	3,000	2,500	3,000	-	0.0%
7560	SWIMMING POOL COMMITTEE	0	0	0	0	-	
7570	LAND ACQUISITION	0	0	0	0	-	
7580	ROUTE ONE STUDY COMMITTEE	0	0	0	0	-	
8010	1998 LAND ACQUISITION BOND	0	0	0	0	-	

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TOWN TOTAL		12,461,376	12,821,597	12,820,948	13,011,688	190,091	1.5%
8060	2007 PS BLDG IMPROV BOND	200,000	200,000	200,000	200,000	-	0.0%
8200	BOND/NOTE INTEREST	105,500	97,500	97,500	89,500	(8,000)	-8.2%
8210	TAN INTEREST	0	0	0	0	-	
8500	LIBRARY CONTRIBUTION	453,461	433,476	433,476	464,150	30,674	7.1%
8510	COUNTY TAX ASSESSMENT	1,321,522	1,376,320	1,376,320	1,456,279	79,959	5.8%
8515	METRO ASSESSMENT	141,719	162,800	162,800	167,234	4,434	2.7%
8520	HIGHLAND LAKE PROJECT	0	0	0	0	-	
8525	INTEREST PENALTY EXPENSE	7,011	0	0	0	-	
8910	OVERLAY/ABATEMENTS	0	0	0	0	-	
8920	CONTINGENCY	42,661	100,000	80,867	140,000	40,000	49.5%
8930	UNALLOCATED	18,750	22,100	22,100	20,600	(1,500)	-6.8%
9020	TRANS OUT TO SPEC REV FUND	290,000	210,000	210,000	188,500	(21,500)	-10.2%
9025	TRANS OUT TO TIF	32,510	0	0	0	-	
9030	TRANS OUT TO CAPITAL FUND	1,357,188	1,318,728	1,318,728	1,128,246	(190,482)	-14.4%