

# Town Manager's Office

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## 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 oversee financial functions

## Current Resources:

### **Personnel:**

- Town Manager
- Assistant Town Manager
- Administrative Assistant to the Town Manager
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### **Financial (FY18 Budget):**

- Personnel.....\$250,949
- Operations.....\$ 43,850

## For Discussion:

- Support to departmental transitions, effectively utilizing technology, and workload demands.

### **Areas of Concern:**

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

# Town Office Administration

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

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## 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 (*10,200 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 and 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
- 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 (TRIO)
- 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 in the office.
- 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 request processing
- Vital Records Management & record keeping
- Act as the 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.
- The membership dues have increased due to increase in staffing (*Finance*)
- The professional services line has been increased to account for payroll services.
- The Computer License fee has been increased to allow for adjustments in the Accounts Receivable, credit card/debit and motor vehicle program modules.
- The Advertising & Outreach budget have increased due to rising costs in publications.
- A new line item is Small Equipment Purchase to allow for the purchase of one computer at the front counter (*\$400*).

### Areas of Concern:

- Time management for back office clerical work, mandated state reporting, staff training which require attention to detail and uninterrupted time off the counter. Spacing needs...
- Hours of operation - either staying beyond 4:30PM one night a week /or restricting new business after 4:00PM for motor vehicle registrations and marriage licenses which result in comp/overtime wages. Modification of the traditional five day work week - discuss reduction to four days and extend end of day hours.
- The **new** electronic marriages take at least 45 minutes to complete from start to finish.
- Minimum staff (3FT) for customer transaction counts (*29,844 receipts*) on an annual basis.
- Response time for general inquiries, such as: email and phone.

# Finance Department

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## 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 FTE / 1 PT Project Accountant

- Town Clerk/Office Manager/Registrar
- Assistant Clerk / Deputy Tax Collector / Deputy Registrar
- Assistant Clerk / Sewer Billing Clerk / Deputy Registrar
- One part-time Elections Intern (8 hours per week x 40 weeks)
- Supervisor/Senior Staff Accountant/Deputy Treasurer
- Senior Staff Accountant
- Part-time (up to 20 hours/week) Bookkeeper focused on account reconciliation, detailed account investigation and charting, audit preparation

**Financial (FY18 Budget):**

- Personnel..... \$ 339,398.46
- Operations..... \$ 177,890.54
- Capital..... \$ -

**Areas of Discussion:**

- Management continues to work through transition and updating within the Finance & Administration Department. In the early stages of FY17, the Finance Director, who oversaw both administration and finance functions, left and the decision was made to reorganize the department. The Town Manager, who previously supervised the Finance Director, stepped in to oversee the operations and took on the role of Treasurer and Tax Collector (as she had significant previous experience with these roles). This temporary move allowed the Town to recruit two staff accountants, one who has recently been promoted to Deputy Treasurer and given the responsibility to oversee many finance functions on a day to day basis. The intent is for the Town Manager to work closely with staff to implement new systems and train staff in the municipal model as the group works through issues caused by a problematic conversion of financial software and need to update to current standards. The proposed budget eliminates the 2 Intern positions in the previous budget and, instead, funds the Part-time Bookkeeping position which has proven itself invaluable as it allows the Town Manager to identify issues or special projects and pass along the detailed account charting and investigation without stopping the routine work of the department.
- During the implementation of the new financial software system, staff attempted to establish a new chart of accounts that would represent the financial statements in the same compartmentalized manner that the budget is presented to Council. This has created some issues with the day to day financial processes and is very time consuming to audit. As such, staff is working with the Town Auditor to revise and simplify the chart of accounts which will be significant work at the end of FY17 and beginning of FY18.
- In order to ensure appropriate segregation of duties and internal controls, both the Town Manager and Assistant Town Manager have had to take on roles in the weekly accounts payable and payroll processes. With the move to ADP for payroll processing and the proposed HR software/technical assistance module offered by ADP, it is staff's hope that the payroll and administrative HR functions will become more automated. Staff does not make the recommendation to expend approximately \$20,000 per year for this software lightly; however, the current operation is not sustainable and ripe with risk. Alternatives would be to 1) hire a human resource professional to administer, track, and appropriately document the Town's required HR functions (likely at far more than \$20,000/year); or 2) to significantly downsize expectations and workload in the Town Manager's Office to allow current staff to devote the attention that this work requires.

### **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 FY18, management intends to begin 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 Manager's Office				
Services Review for Budget Year 2017-2018				
Budget Year 2017-18				
<u>Service Levels</u>				
Tier I:	Minimum service level required by law regardless of need			
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.	Town Manager's Office may be staffed as in Tier III; however, the Town employs a Finance Director, HR Manager/Administrator, and staff to manage the website and communications.
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 on-boarding, 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 preceeding 12 months.	

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<b>Service</b>	<b>Tier I:</b>	<b>Tier II:</b>	<b>Tier III:</b>	<b>Tier IV:</b>
<b>Financial Oversight</b>	State statute holds the 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.	<b>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.</b>	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.
<b>Communications</b>	Beyond publicizing meetings and public hearings, there are few mandates that require Council or the Town to communicate with the public.	<b>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.</b>	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.
<b>Council Support</b>	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.	<b>The Administrative Assistant to the Town Manager acts as Council Secretary - maintaining the public record, taking extensive minutes aimed at capturing the essence of Council discussion, and coordinates Council engagement and information.</b>	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.
<b>Strategic Planning</b>	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.	<b>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.</b>	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.



	FY2017 Approved Budget	YTD Expended (05/10/2017)	FY2017 Unexpended Balance YTD	FY2018 Budget Estimated Request	Difference \$	Difference %	Comments:
<b>10 - General Government</b>							
<b>10 - Town Council</b>							
510 - Wages							
112 - Part-time Salary	7,200	5,400	1,800	7,337	137	1.90%	Wages for Town Councilors as directed by Town Charter.
520 - Benefits							
230 - FICA/Medicare	551	413	138	561	10	1.86%	Required Federal taxes for Council wages.
610 - Travel & Training							
311 - Training	750	138	612	750	0	0.00%	Council training, training material, as well as travel reimbursement for outside trainings, workshops, meetings, etc.
620 - Dues & Subscriptions							
320 - Membership Dues	9,170	9,227	-57	10,000	830	9.05%	Annual membership costs including: Maine Municipal Association, Municipal Service Center Coalition, etc.
650 - Materials & Supplies							
431 - Office Supplies	750	272	478	750	0	0.00%	General office supplies associated with Council material and projects
NEW				840	840	100.00%	Council tablet cellular connection fees
690 - Professional Services							
616 - Audit	17,250	17,822	-572	18,720	1,470	8.52%	Existing contractual expense for the state mandated annual independent audit of the Town's financial statements
710 - Special Projects							
711 - Special Community Project	25,000	251	24,750	0	-25,000	-100.00%	These funds were approved to fund the Management Compensation Project. The Project resulted in a multi year plan to bring management wages to market. FY18 steps are included in the proposed departmental budgets.
910 - Other							
940 - Employee Recognition	2,500	1,961	539	2,500	0	0.00%	Funds used to recognize employee achievement and other employee related events
	<b>63,171</b>	<b>35,484</b>	<b>27,687</b>	<b>41,458</b>	<b>-21,713</b>	<b>-34.37%</b>	
<b>11 - Town Manager</b>							
510 - Wages							
110 - Full-Time Salary	162,428	162,370	58	161,189	-1,239	-0.76%	See payroll sheet for the department.
114 - IT/GIS: Full-Time Salary	36,812	0	36,812	0	-36,812		Moved to Planning. The IT/GIS Analyst now works out of the Planning Department and all costs associated with this position have been moved to the Planning Department budget.
520 - Benefits							
210 - Health Insurance	33,537	32,787	750	40,560	7,023	20.94%	See payroll sheet for the department.
211 - IT/GIS: Health Insurance	6,673	0	6,673	0	-6,673		Moved to Planning
220 - MPERS Retirement	15,431	13,108	2,323	15,474	43	0.28%	Contractually obligated to contribute to Maine Public Employees Retirement System
221 - ICMA Retirement	11,750	13,442	-1,692	13,054	1,304	11.10%	Contractually obligated to contribute to ICMA
222 - IT/GIS: ICMA Retirement	3,497	0	3,497	0	-3,497		Moved to Planning
230 - FICA/Medicare	12,426	13,024	-598	12,331	-95	-0.76%	Federal taxes (7.65% of wages paid)

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231 - IT/GIS: FICA/Medicare	2,816	0	2,816	0	-2,816		Moved to Planning
273 - Travel Allowance	8,340	4,589	3,751	8,340	0	0.00%	Travel stipends for Town Manager & Assistant Town Manager as well as additional funds for mileage reimbursement outside the region.
274 - IT/GIS: Cell Phone Stipend	540	0	540	0	-540		Moved to Planning
610 - Travel & Training							
311 - Training	1,300	744	556	1,300	0	0.00%	
313 - IT/GIS: Training	450	0	450	0	-450		Moved to Planning
620 - Dues & Subscriptions							
320 - Membership Dues	1,050	218	832	1,050	0	0.00%	Professional memberships for departmental staff
321 - Cable Consortium Assessment	3,500	0	3,500	3,500	0	0.00%	Assesment for the Town's participation in the regional group responsible for franchise agreement management and renewal negotiations
640 - Computers & Devices							
Cloud-Based Computing	7,020						
418 - Internet	0	-60	60				
650 - Materials & Supplies							
431 - Office Supplies	1,500	237	1,263	1,500	0	0.00%	General supply costs (often charged as a percentage of the Town costs at year end)
660 - Equipment & Maintenance							
523 - IT/GIS: Small Equipment Suppli	900	5	895	1,000	100	11.11%	
524 - IT/GIS: Cable Equipment Repair	3,150	0	3,150	3,150	0	0.00%	
690 - Professional Services							
610 - Professional Services	26,650	5,352	21,298	26,650	0	0.00%	
638 - Computer & Network Repair	1,800			0	-1,800		Moved to Planning
710 - Special Projects							
730 - Sage Baswg Grant	0				0		
910 - Other							
941 - Town Wellness Program	5,700	1,320	4,380	5,700	0	0.00%	
							-1
<b>Division....</b>	<b>347,270</b>	<b>247,136</b>	<b>91,314</b>	<b>294,799</b>	<b>-45,451</b>	<b>-13.09%</b>	
<b>12 - Finance &amp; Administration</b>							
510 - Wages							
110 - Full-Time Salary	233,068	181,334	51,734	237,535	4,467	1.92%	These wages cover five full-time employees and one part-time person for both Finance/Clerk's Office.
520 - Benefits							
210 - Health Insurance	48,755	34,370	14,385	50,772	2,017	4.14%	
220 - MPERS Retirement	8,125	7,776	349	21,176	13,051	160.62%	
221 - ICMA Retirement	9,701	4,019	5,682		-9,701	-100.00%	All retirement is classified in account 520-220 regardless of whether it is MPERS or ICMA
230 - FICA/Medicare	17,830	14,090	3,740	18,171	341	1.91%	
260 - Cell Phone Stipend	600	104	496	0	-600	-100.00%	This has been zero'd out due to loss of Finance Director/salaried personnel.



	FY2017 Approved Budget	YTD Expended (05/10/2017)	FY2017 Unexpended Balance YTD	FY2018 Budget Estimated Request	Difference \$	Difference %	Comments:
112 - Part-time Salary	4,200	3,749	451	7,550	3,350	79.76%	The increase on this line is due having a part-time intern to assist with voter registration and petition work. The remaining costs are due to staffing three Elections, increase of minimum wages (\$7.50 to \$9.00) and the overtime costs for full-time staff.
131 - Scheduled Overtime	1,100	896	204	0	-1,100	-100.00%	This amount is reduced due to being added in above line.
<b>520 - Benefits</b>							
230 - FICA/Medicare	425	102	323	578	153	35.90%	Taxes due on the overtime wages earned.
<b>610 - Travel &amp; Training</b>							
311 - Training	200	204	-4	200	0	0.00%	Mandatory training for Town Clerk. Town Clerk will train Election staff as necessary.
<b>640 - Computers &amp; Devices</b>							
410 - Hardware	1,589	400	1,189	1,589	0	0.00%	Used to pay for contractual lease of machines and AVS equipment.
<b>650 - Materials &amp; Supplies</b>							
431 - Office Supplies	700	594	106	400	-300	-42.86%	Consumable supplies such as signage/VR cards/paper and pens.
450 - Election Supplies	475	346	129	325	-150	-31.58%	Costs of Election Day items such as food and drinks.
<b>690 - Professional Services</b>							
633 - Vendor Costs: Ballots-Coding	2,800	991	1,809	2,200	-600	-21.43%	This line item covers the coding - ballot layout / printing costs for three Elections.
	<b>11,489</b>	<b>7,282</b>	<b>4,207</b>	<b>12,841</b>	<b>1,352</b>	<b>11.77%</b>	
<b>15 - Insurance</b>							
<b>510 - Wages</b>							
131 - Scheduled Overtime	0	841	-841	0	0	0.00%	
<b>520 - Benefits</b>							
240 - Unemployment	5,000	4,392	608	5,000	0	0.00%	
250 - Workers' Compensation	5,000	3,981	1,019	3,600	-1,400	-28.00%	
251 - Public Officials Liabilit	10,000	11,648	-1,648	12,393	2,393	23.93%	
252 - MMA Risk Pool Insurance	60,000	55,867	4,133	58,900	-1,100	-1.83%	
255 - Workers' Comp Safety Incentive	1,500	751	749	1,500	0	0.00%	
<b>Division....</b>	<b>81,500</b>	<b>77,479</b>	<b>4,021</b>	<b>81,393</b>	<b>-107</b>	<b>-0.13%</b>	
<b>16 - General Assistance</b>							
<b>610 - Travel &amp; Training</b>							
310 - Travel	100	0	100	100	0	0.00%	The Maine Legislature has modified General Assistance Program rules and makes changes annually to the income guidelines / maximum allowances. The suggested amounts have taken into consideration historic spending trends in light of limited projection information.
311 - Training	100	30	70	100	0	0.00%	
<b>650 - Materials &amp; Supplies</b>							
431 - Office Supplies	100	0	100	100	0	0.00%	
<b>910 - Other</b>							

				FY2017 Approved Budget	YTD Expended (05/10/2017)	FY2017 Unexpended Balance YTD	FY2018 Budget Estimated Request	Difference \$	Difference %	Comments:	
				950 - General Assistance - Heat	3,500	100	3,400	2,500	-1,000	-28.57%	
				951 - General Assistance - Food	1,000	55	945	1,000	0	0.00%	
				952 - General Assistance - Rent	10,000	1,740	8,260	8,000	-2,000	-20.00%	
				953 - General Assistance - Pers	1,000	0	1,000	1,000	0	0.00%	
				954 - General Assistance - Baby	300	0	300	300	0	0.00%	
				955 - General Assistance - Util	1,000	86	914	1,000	0	0.00%	
				<b>Division....</b>	<b>17,100</b>	<b>2,011</b>	<b>15,089</b>	<b>14,100</b>	<b>-3,000</b>	<b>-17.54%</b>	Reduced by \$3000.00 due to current general assistance program use and trends.
				<b>Department...</b>	<b>891,987</b>	<b>657,075</b>	<b>226,092</b>	<b>850,265</b>	<b>-34,702</b>	<b>-3.89%</b>	
<b>70 - Debt Service</b>											
				810 - Debt							
				810 - Debt Princ. Public Safety	200,000	200,000	0	210,000	10,000	5.00%	
				811 - Debt Princ. 2014 GOB	80,000	80,000	0	80,000	0	0.00%	
				812 - Debt Princ. 2014 Public W	70,000	70,000	0	70,000	0	0.00%	
				813 - Debt Princ. 2008 GOB Libr	25,000	32,450	-7,450	25,000	0	0.00%	
				** - Debt Principle: 2010 GOB Eco Dev	360,000	360,000	0	375,000	15,000	4.17%	
				820 - Debt Interest: Public Saf	15,038	15,038	1	5,119	-9,919	-65.96%	
				821 - Debt Interest: 2014 GOB	66,500	66,500	0	64,100	-2,400	-3.61%	
				822 - Debt Interest: 2014 Publi	180,888	180,888	1	178,788	-2,100	-1.16%	
				823 - Debt Interest: 2008 GOB L	15,596	7,795	7,801	17,000	1,404	9.00%	
				** - Debt Interest: 2010 GOB Eco Dev	128,782	128,782	0	110,847	-17,935	-13.93%	
				<b>Division....</b>	<b>1,141,804</b>	<b>1,141,452</b>	<b>352</b>	<b>1,135,853</b>	<b>-5,951</b>	<b>-0.52%</b>	
<b>71 - Other</b>											
				520 - Benefits							
				212 - Post Retirement Health Svngs P	1,000	0	1,000	1,000	0	0.00%	
				253 - Group Life Insurance	750	488	262	750	0	0.00%	
				254 - Flex/HRA Account Fees	3,500	3,896	-396	4,200	700	20.00%	
				910 - Other							
				910 - County Tax	539,394	539,394	0	563,323	23,929	4.44%	County budget process is complete - this represents Orono's actual FY2018 assessment.
				920 - Education Appropriation	6,285,633	5,238,027	1,047,606	6,666,379	380,746	6.06%	School budget process is in process - the assessment is unknown at the time the proposed municipal budget was printed.
				930 - Contingency	15,000	0	15,000	10,000	-5,000	-33.33%	
				945 - Animal Orphanage	7,000	6,500	500	6,500	-500	-7.14%	State law mandates that Towns maintain contractual arrangements with an animal shelter to manage stray and lost household animals. The Town has an arrangement with the local shelter to provide this service.
				965 - Community Connector - Bus	45,000	51,299	-6,299	53,000	8,000	17.78%	This represents Orono's estimated share of the regional public transit system operated by the City of Bangor.
				966 - Public Health Contracted	5,000	680	4,320	5,000	0	0.00%	These funds are used first to address public health concerns and then at year end the balance is distributed to regional social service agencies (as determined by the Town Council).

			FY2017 Approved Budget	YTD Expended (05/10/2017)	FY2017 Unexpended Balance YTD	FY2018 Budget Estimated Request	Difference \$	Difference %	Comments:
		<b>Division....</b>	<b>6,902,277</b>	<b>5,840,284</b>	<b>1,061,993</b>	<b>7,310,152</b>	<b>407,875</b>	<b>5.91%</b>	
		<b>Department..</b>	<b>8,044,081</b>	<b>6,981,735</b>	<b>1,062,346</b>	<b>8,446,005</b>	<b>401,924</b>	<b>5.00%</b>	
<b>70 - Debt Service</b>									
		810 - Debt	200,000	200,000	0	210,000	10,000	5.00%	
		810 - Debt Princ. Public Safety	80,000	80,000	0	80,000	0	0.00%	
		811 - Debt Princ. 2014 GOB	70,000	70,000	0	70,000	0	0.00%	
		812 - Debt Princ. 2014 Public W	25,000	32,450	-7,450	25,000	0	0.00%	
		813 - Debt Princ. 2008 GOB Libr	360,000	360,000	0	375,000	15,000	4.17%	
		** - Debt Principle: 2010 GOB Eco Dev	15,038	15,038	1	5,119	-9,919	-65.96%	
		820 - Debt Interest: Public Saf	66,500	66,500	0	64,100	-2,400	-3.61%	
		821 - Debt Interest: 2014 GOB	180,888	180,888	1	178,788	-2,100	-1.16%	
		822 - Debt Interest: 2014 Publi	15,596	7,795	7,801	17,000	1,404	9.00%	
		823 - Debt Interest: 2008 GOB L	128,782	128,782	0	110,847	-17,935	-13.93%	
		** - Debt Interest: 2010 GOB Eco Dev							
		<b>Division....</b>	<b>1,141,804</b>	<b>1,141,452</b>	<b>352</b>	<b>1,135,853</b>	<b>-5,951</b>	<b>-0.52%</b>	
<b>71 - Other</b>									
		520 - Benefits	1,000	0	1,000	1,000	0	0.00%	
		212 - Post Retirement Health Svngs P	750	488	262	750	0	0.00%	
		253 - Group Life Insurance	3,500	3,896	-396	4,200	700	20.00%	
		254 - Flex/HRA Account Fees							
		910 - Other	539,394	539,394	0	563,323	23,929	4.44%	County budget process is complete - this represents Orono's actual FY2018 assessment.
		910 - County Tax	6,285,633	5,238,027	1,047,606	6,666,379	380,746	6.06%	School budget process is in process - the assessment is unknown at the time the proposed municipal budget was printed.
		920 - Education Appropriation	15,000	0	15,000	10,000	-5,000	-33.33%	
		930 - Contingency	7,000	6,500	500	6,500	-500	-7.14%	State law mandates that Towns maintain contractual arrangements with an animal shelter to manage stray and lost household animals. The Town has an arrangement with the local shelter to provide this service.
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		966 - Public Health Contracted							
		<b>Division....</b>	<b>6,902,277</b>	<b>5,840,284</b>	<b>1,061,993</b>	<b>7,310,152</b>	<b>407,875</b>	<b>5.91%</b>	
		<b>Department..</b>	<b>8,044,081</b>	<b>6,981,735</b>	<b>1,062,346</b>	<b>8,446,005</b>	<b>401,924</b>	<b>5.00%</b>	