

City of Biddeford, Maine

FY2017

Budget: Finance & Tax

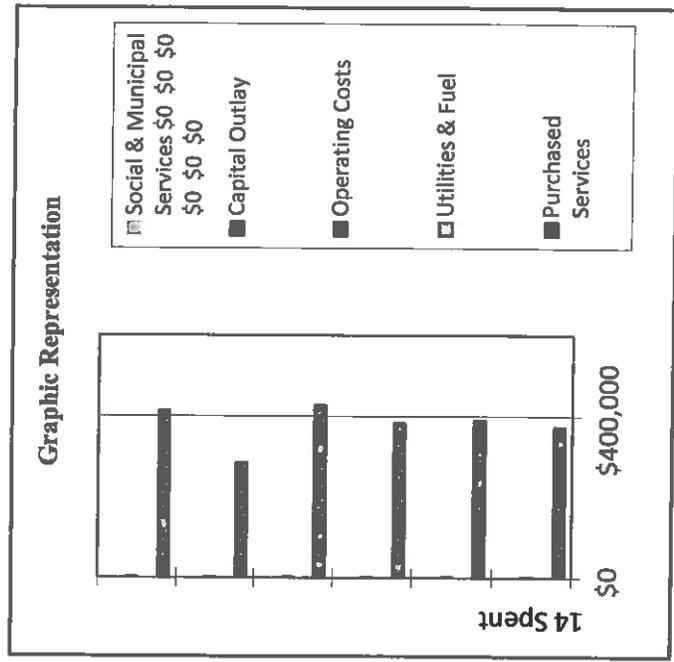
Account Number: 21106

	Yr to Date Spent thru 3/14/2016					Dept Head	Manager's Rec	City Council Rec
	FY14	FY15	FY15	FY16	FY16			
Personal Services:								
Purchased Services	\$372,166	\$388,406	\$381,502	\$425,107	\$283,368	\$412,280	\$412,520	
Utilities & Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Costs	\$2,041	\$1,300	\$838	\$1,300	\$1,353	\$1,300	\$1,100	
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Social & Municipal Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTALS:	\$374,206	\$389,706	\$382,340	\$426,407	\$284,721	\$413,580	\$413,620	\$0



FRINGE BENEFIT IMPACT (ESTIMATED)

FICA	\$23,502
Workers Comp	\$10,181
Health Insurance	\$59,638
Retirement	\$23,187
Unemployment	\$0
Other Insurance	\$5,962
% of Full Time Employees	0.00
Total Fringe Benefit Impact	\$120,470



	FY16 Budget	FY17 Manager's Rec	Dollar Change	Percentage Change
Personal Services:	\$425,107	\$412,520	(\$12,587)	-2.96%
Purchased Services	\$0	\$0	\$0	N/A
Utilities & Fuel	\$0	\$0	\$0	N/A
Operating Costs	\$1,300	\$1,100	(\$200)	-15.38%
Capital Outlay	\$0	\$0	\$0	N/A
Social & Municipal Services	\$0	\$0	\$0	N/A
TOTALS:	\$426,407	\$413,620	(\$12,787)	-3.00%

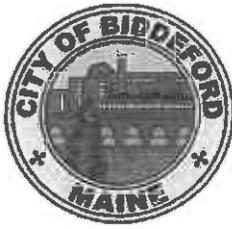
FY2017 Personnel Services

Revised 3/14/2016

Account Number	Description	FY14		FY15		FY16		FY17	
		Spent	Budget	Spent	Budget	Yr to Date Spent	Dept Head	Mgr's Rec	
60101	Dept Head Salary	\$88,420	\$91,459	\$91,486	\$106,517	\$70,166	\$88,715	\$88,715	
60102	Mid Mgt Hrly Employee Wage	\$107,678	\$110,493	\$110,278	\$114,207	\$75,843	\$114,899	\$114,899	
60105	F-T Employee Wage	\$82,916	\$85,773	\$85,744	\$91,140	\$62,019	\$94,089	\$94,089	
60111	Overime Wage Exp	\$0	\$0	\$0	\$0	\$188	\$668	\$668	
60201	FICA/Medicare Employer Share	\$20,197	\$22,171	\$20,418	\$23,766	\$14,884	\$23,502	\$23,502	
60202	MPERS-Employer Share	\$15,439	\$19,104	\$18,814	\$23,333	\$14,181	\$14,343	\$14,343	
60203	457 Employer Share	\$2,036	\$2,138	\$2,161	\$2,917	\$2,396	\$8,844	\$8,844	
60210	HPHC Ins Employer Share	\$53,708	\$55,516	\$51,145	\$61,499	\$42,409	\$59,638	\$59,638	
60212	S-T Disability ER Share	\$234	\$246	\$236	\$305	\$179	\$295	\$295	
60213	L-T Disability ER Share	\$474	\$656	\$484	\$573	\$394	\$547	\$547	
60217	RHSA Plan ER Share	\$0	\$0	\$0	\$0	\$0	\$3,120	\$3,120	
60251	Conference/Training	\$250	\$200	\$145	\$200	\$330	\$760	\$1,000	
60252	Travel/Mileage	\$479	\$200	\$183	\$200	\$295	\$475	\$475	
60253	Food/Lodging	\$0	\$100	\$75	\$100	\$0	\$1,000	\$1,000	
60256	Dues/Membership	\$335	\$350	\$335	\$350	\$85	\$1,385	\$1,385	
Totals		\$372,166	\$388,406	\$381,502	\$425,107	\$283,368	\$412,280	\$412,520	

FY2017 Other Operating Costs

Account Number	Description	FY14	FY15	FY15	FY16	FY16	FY2017	
		Spent	Budget	Spent	Budget	Yr to Date Spent	Dept Head	Mgr's Rec
60500	Admin/Office Supplies	\$1,396	\$1,300	\$838	\$1,300	\$1,353	\$1,300	\$1,100
60501	Operating Supplies	\$645	\$0	\$0	\$0	\$0	\$0	\$0
Totals		\$2,041	\$1,300	\$838	\$1,300	\$1,353	\$1,300	\$1,100



**Fiscal Year 2017
Budget Request**

March 10, 2016

Department: Finance & Tax

Account Title: Dept Manager Salary Exp

Department Number: 21106

Account Number: 60101

FY 2014 Actual	FY 2015 Budget	FY2015 Actual	FY 2016 Budget	FY 2016 Est. Expended
\$88,419.89	\$91,459.00	\$91,485.62	\$ 106,517.00	\$88,010.00

FY-2017 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	\$88,715.00	\$88,715.00		(\$17,802.00)

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Finance Director salary

DEPARTMENT PERSONAL SERVICES BUDGET WORKSHEET
 Fiscal Year 2017 BUDGET

DEPARTMENT: 21106 Finance & Tax

CLASSIFICATION	RANGE	POSITION	YEAREND		CITY MANAGER	COUNCIL	NAME
			ANNUALIZED	TOTAL			
FINANCE DIRECTOR		1	26,154	88,375	WILSON		MICHAEL
TAX COLLECTOR		1	57,875	58,678	CYR		KRISTY
STAFF ACCOUNTANT		1	49,486	56,221	MATHERNE		Gerry
FINANCE CLERK		1	43,658	44,287	ROBERGE		MARY
DEPUTY TAX COLLECTOR/EMP POOL MGR		1	46,781	49,802	ST. OURS		AMBER

TOTAL BUDGETED POSITIONS **5 223,954 297,363 0 0**



Fiscal Year 2017 Budget Request

March 10, 2016

Department: Finance & Tax

Account Title: Mid Mgmt Hrly Employee Wage Ex

Department Number: 21106

Account Number: 60102

FY 2014 Actual	FY 2015 Budget	FY2015 Actual	FY 2016 Budget	FY 2016 Est. Expended
\$107,678.00	\$110,493.00	\$110,277.51	\$ 114,207.00	\$108,791.00

FY-2017 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	\$114,899.00	\$114,899.00		\$692.00

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.



2 employees' wages. Provides for educational reimbursement to Staff Accountant for classes taken to achieve Accounting Certificate. After Certificate achieved, employment agreement provides for wage increase, which is within the amount budgeted. Amount to be \$6,000.



Fiscal Year 2017 Budget Request

March 10, 2016

Department: Finance & Tax

Account Title: F-T Employee Wage Exp

Department Number: 21106

Account Number: 60105

FY 2014 Actual	FY 2015 Budget	FY2015 Actual	FY 2016 Budget	FY 2016 Est. Expended
\$82,915.99	\$85,773.00	\$85,744.03	\$ 91,140.00	\$89,846.00

FY-2017 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	\$94,089.00	\$94,089.00		\$2,949.00

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

2 employees' wages. Deputy Tax Collector took on additional duties during FY16 and received an unbudgeted increase. FY17 provides for an increase to Finance Clerk to bring more comparability with others at same category level.



Fiscal Year 2017 Budget Request

March 10, 2016

Department: Finance & Tax

Account Title: Overtime Wage Expense

Department Number: 21106

Account Number: 60111

FY 2014 Actual	FY 2015 Budget	FY2015 Actual	FY 2016 Budget	FY 2016 Est. Expended
\$0.00	\$0.00	\$0.00	\$ -	\$270.00

FY-2017 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	\$668.00	\$668.00		\$668.00

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Overtime needed occasionally, depending on circumstances.



Fiscal Year 2017 Budget Request

March 10, 2016

Department: Finance & Tax

Account Title: FICA/Medicare-ER Share Exp

Department Number: 21106

Account Number: 60201

FY 2014 Actual	FY 2015 Budget	FY2015 Actual	FY 2016 Budget	FY 2016 Est. Expended
\$20,197.27	\$22,171.00	\$20,417.91	\$ 23,766.00	\$21,949.00

FY-2017 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	\$23,502.00	\$23,502.00		(\$264.00)

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Benefits cost based on wages.



Fiscal Year 2017 Budget Request

March 10, 2016

Department: Finance & Tax

Account Title: MPERS-Employer Share Exp

Department Number: 21106

Account Number: 60202

FY 2014 Actual	FY 2015 Budget	FY2015 Actual	FY 2016 Budget	FY 2016 Est. Expended
\$15,438.96	\$19,104.00	\$18,813.91	\$ 23,333.00	\$20,385.00

FY-2017 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	\$14,343.00	\$14,343.00		(\$8,990.00)

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Benefits cost based on wages.



Fiscal Year 2017 Budget Request

March 10, 2016

Department: Finance & Tax

Account Title: 457 Plan-Employer Share Exp

Department Number: 21106

Account Number: 60203

FY 2014 Actual	FY 2015 Budget	FY2015 Actual	FY 2016 Budget	FY 2016 Est. Expended
\$2,035.88	\$2,138.00	\$2,160.96	\$ 2,917.00	\$2,894.00

FY-2017 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	\$8,844.00	\$8,844.00		\$5,927.00

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Benefits cost based on wages.



Fiscal Year 2017 Budget Request

March 10, 2016

Department: Finance & Tax

Account Title: HPHC Ins Employer Share Exp

Department Number: 21106

Account Number: 60210

FY 2014 Actual	FY 2015 Budget	FY2015 Actual	FY 2016 Budget	FY 2016 Est. Expended
\$53,708.01	\$55,516.00	\$51,144.58	\$ 61,499.00	\$64,127.00

FY-2017 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	\$59,638.00	\$59,638.00		(\$1,861.00)

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Health insurance, all on HMOHRA plan, 2 singles, 3 families.



Fiscal Year 2017 Budget Request

March 10, 2016

Department: Finance & Tax

Account Title: S-T Disability ER Share Exp

Department Number: 21106

Account Number: 60212

FY 2014 Actual	FY 2015 Budget	FY2015 Actual	FY 2016 Budget	FY 2016 Est. Expended
\$234.20	\$246.00	\$236.25	\$ 305.00	\$284.00

FY-2017 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	\$295.00	\$295.00		(\$10.00)

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Benefits cost based on wages and premiums.



Fiscal Year 2017 Budget Request

March 10, 2016

Department: Finance & Tax

Account Title: L-T Disability ER Share Exp

Department Number: 21106

Account Number: 60213

FY 2014 Actual	FY 2015 Budget	FY2015 Actual	FY 2016 Budget	FY 2016 Est. Expended
\$474.00	\$656.00	\$483.76	\$ 573.00	\$605.00

FY-2017 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	\$547.00	\$547.00		(\$26.00)

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Benefits cost based on wages and premiums.



Fiscal Year 2017 Budget Request

March 10, 2016

Department: Finance & Tax

Account Title: Delta Dental ER Share Exp

Department Number: 21106

Account Number: 60216

FY 2014 Actual	FY 2015 Budget	FY2015 Actual	FY 2016 Budget	FY 2016 Est. Expended
\$0.00	\$0.00	\$0.00	\$ -	\$0.00

FY-2017 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	\$0.00	\$0.00		\$0.00

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.



Fiscal Year 2017 Budget Request

March 10, 2016

Department Finance & Tax

Account Title: RHSA Plan ER Share Exp

Department Number: 21106

Account Number: 60217

FY 2014 Actual	FY 2015 Budget	FY2015 Actual	FY 2016 Budget	FY 2016 Est. Expended
\$0.00	\$0.00	\$0.00	\$ -	\$0.00

FY-2017 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	\$3,120.00	\$3,120.00		\$3,120.00

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Four employees @ \$780 each.



Fiscal Year 2017 Budget Request

March 10, 2016

Department: Finance & Tax

Account Title: Conferences/Training Expense

Department Number: 21106

Account Number: 60251

FY 2014 Actual	FY 2015 Budget	FY2015 Actual	FY 2016 Budget	FY 2016 Est. Expended
\$250.00	\$200.00	\$145.00	\$ 200.00	\$300.00

FY-2017 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	\$760.00	\$1,000.00		\$800.00

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Attendance at classes and seminars for job certifications and peer interaction. Increase requested to give new Finance Director an opportunity to attend basic level training.

Examples from prior years, not all taken every year, depending on need:

Courses for Tax Collector certifications, 2 persons, 3 courses each	\$240
Maine GFOA seminars, 1 person, 3 seminars	\$120
Maine State Bar Assoc. continuing legal ed courses, 2 seminars	\$400

Additional funds with new Finance Director



Fiscal Year 2017 Budget Request

March 10, 2016

Department: Finance & Tax

Account Title: Travel/Mileage Expense

Department Number: 21106

Account Number: 60252

FY 2014 Actual	FY 2015 Budget	FY2015 Actual	FY 2016 Budget	FY 2016 Est. Expended
\$478.53	\$200.00	\$182.84	\$ 200.00	\$350.00

FY-2017 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	\$475.00	\$475.00		\$275.00

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Mileage and tolls for using personal vehicles to attend trainings/conferences. Increase requested to give new Finance Director an opportunity to attend basic level training and Maine State Bar Association annual seminar in Bar Harbor.



Fiscal Year 2017 Budget Request

March 10, 2016

Department: Finance & Tax

Account Title: Food/Lodging Expense

Department Number: 21106

Account Number: 60253

FY 2014 Actual	FY 2015 Budget	FY2015 Actual	FY 2016 Budget	FY 2016 Est. Expended
\$0.00	\$100.00	\$74.52	\$ 100.00	\$0.00

FY-2017 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	\$1,000.00	\$1,000.00		\$900.00

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Food and/or lodging offered when attending training/conference more than a two hour ride away. This does happen frequently, but needs to be provided for as often a class is only offered in Bangor. Also includes Maine State Bar Association annual seminar in Bar Harbor for 3 days.



Fiscal Year 2017 Budget Request

March 10, 2016

Department: Finance & Tax

Account Title: Dues/Memberships Expense

Department Number: 21106

Account Number: 60256

FY 2014 Actual	FY 2015 Budget	FY2015 Actual	FY 2016 Budget	FY 2016 Est. Expended
\$335.00	\$350.00	\$335.00	\$ 350.00	\$335.00

FY-2017 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	\$1,385.00	\$1,385.00		\$1,035.00

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Memberships:	
MMTCTA, 3 @ \$25	\$75
MGFOA, 1	\$35
GFOA, 1	\$225
Maine Bar license fee	\$275
Maine State Bar Association	\$265
AICPA	\$245
Maine Society of CPAs	\$265



Fiscal Year 2017 Budget Request

March 10, 2016

Department: Finance & Tax

Account Title: Other Prof/Consult Svcs Exp

Department Number: 21106

Account Number: 60306

FY 2014 Actual	FY 2015 Budget	FY2015 Actual	FY 2016 Budget	FY 2016 Est. Expended
\$0.00	\$0.00	\$0.00	\$ -	\$1,000.00

FY-2017 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	\$2,500.00	\$2,000.00		\$2,000.00

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Estimated use of consultant for assistance with Crystal Reports and development of same.



Fiscal Year 2017 Budget Request

March 10, 2016

Department: Finance & Tax

Account Title: Admin/Office Supp/Eqt Non-Cap

Department Number: 21106

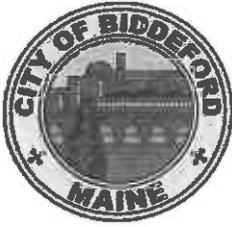
Account Number: 60500

FY 2014 Actual	FY 2015 Budget	FY2015 Actual	FY 2016 Budget	FY 2016 Est. Expended
\$1,395.72	\$1,300.00	\$838.47	\$ 1,300.00	\$2,500.00

FY-2017 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	\$1,300.00	\$1,100.00		(\$200.00)

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

Current year, furniture for new Finance Director not budgeted.
 Pens, pencils, paper clips, binder clips, staples, storage boxes, replacement chairs.
 Binders for reports, paper for calculators and receipt printers.
 Large padded envelopes for submission of BMV weekly materials.



**Fiscal Year 2017
Budget Request**

March 10, 2016

Department: Finance & Tax

Account Title: Operating Supp/Eqt Non-Cap

Department Number: 21106

Account Number: 60501

FY 2014 Actual	FY 2015 Budget	FY2015 Actual	FY 2016 Budget	FY 2016 Est. Expended
\$644.85	\$0.00	\$0.00	\$ -	\$0.00

FY-2017 Budget	Department Request	City Mgr Recommendation	Council Action	Increase (Decrease)
	\$0.00	\$0.00		\$0.00

Support for Budget Request: Provide justification for the budget request using as much detail as possible to support it. Examples of acceptable support include unit costs, quantity estimates, price quotes, etc. Requests based solely on a percentage increase above the previous budget will not be accepted. Use additional sheets if necessary.

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