

Town of Veazie



***PROPOSED BUDGET
FOR
FISCAL YEAR 2014-2015***

Account 100
Executive Department
FY 2014-2015 Proposed Budget

Town of Veazie

Budget Request FY 2014 - 2015

Executive Department Summary

03/11/2014
Date

Past Fiscal Year And Anticipated Need For The Coming Year	Budget FY 2013-2014	Anticipated 2014-2015
	\$303,418.00	\$278,976.00

Proposed Budget Fiscal Year 14-15	Manager's Request	Council / Budget Approved \$	Increase (Decrease)
	\$278,976.00		(\$24,442.00)

In general, a decrease of 8.7% is proposed for the coming fiscal year

Decreases:

\$213.00 Workers Comp
\$35,000.00 Revaluation
\$500.00 Processing Fees
\$400.00 Assessor Expenses
Total: \$36,113.00

Increases:

\$5,000.00 Town Manager
\$320.00 Deputy Treasurer
\$2,000.00 Deputy Clerk
\$2,600.00 Janitor * Moved from Public Works*
\$679.00 FICA/MEDICARE
\$72.00 Health Insurance
\$100.00 Retirement
\$300.00 Maine State Retirement
\$300.00 Communications * Moved internet cost from Economic Development Account
\$300.00 TRIO Licensing
Total: \$ 11,671.00

Overall Difference= \$24,442.00 reduction

Committee Request Worksheet

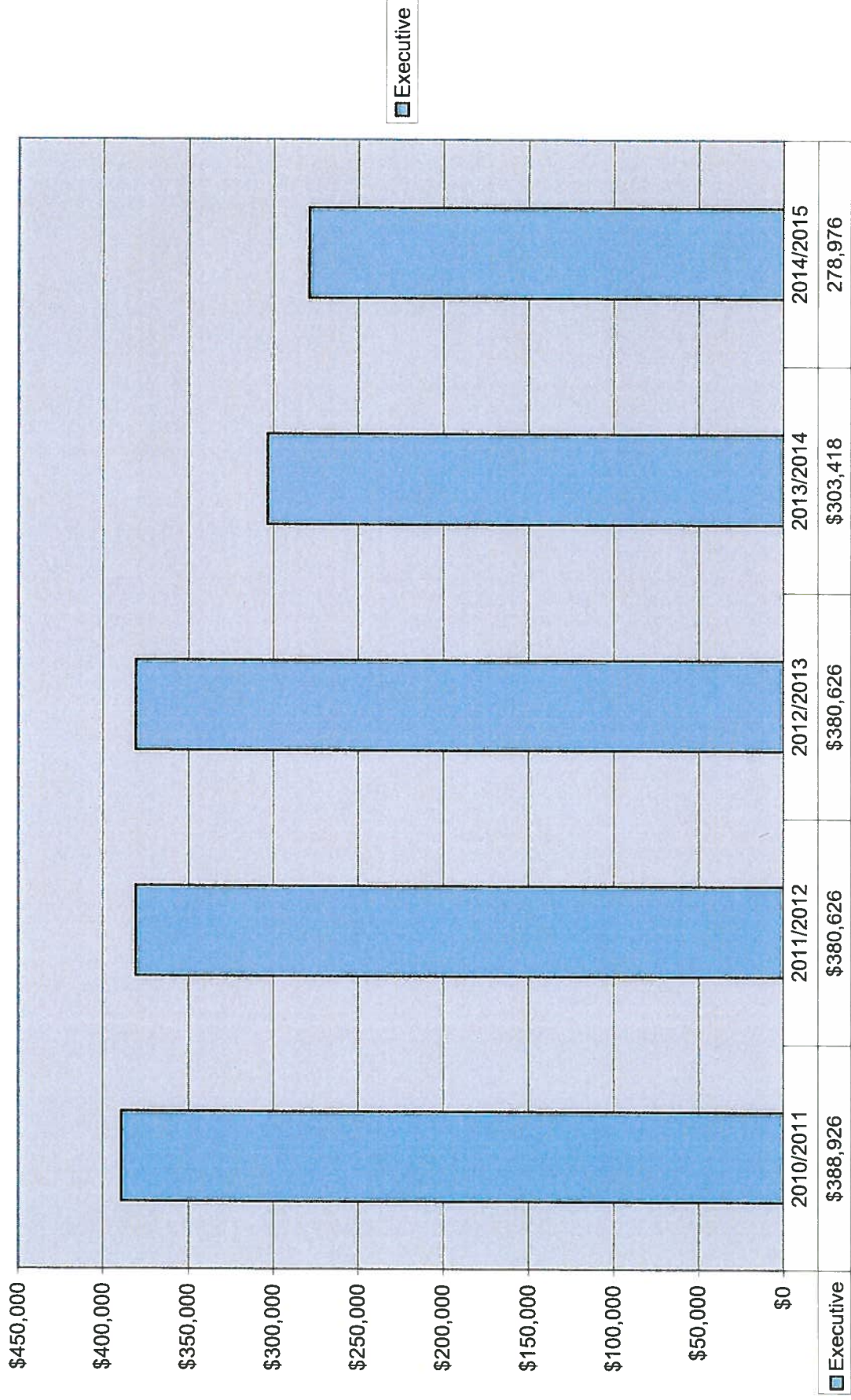
Expense

Account	2014 Budget	2015 Initial	2015 Manager	2015 Committee
Dept: 100 GENERAL GOVE				
PAYROLL				
10-100 TOWN MANAGER	35,000.00	40,000.00	40,000.00	40,000.00
10-110 DEPUTY TREAS	43,680.00	44,000.00	44,000.00	44,000.00
10-130 DEPUTY CLERK	32,000.00	34,000.00	34,000.00	34,000.00
10-150 ASSESSOR	9,594.00	9,594.00	9,594.00	9,594.00
10-155 CEO	15,360.00	15,360.00	15,360.00	15,360.00
10-160 TOWN COUNCIL	3,200.00	3,200.00	3,200.00	3,200.00
10-170 ELECTION WOR	1,000.00	1,000.00	1,000.00	1,000.00
10-400 PT SALARIES	0.00	2,600.00	2,600.00	2,600.00
BENEFITS				
20-010 FICA/MED EXP	10,821.00	11,500.00	11,500.00	11,500.00
20-030 WORKERS COMP	1,800.00	1,587.00	1,587.00	1,587.00
RETIRE/INS				
30-010 HEALTH INSUR	25,928.00	26,000.00	26,000.00	26,000.00
30-020 RETIREMENT	6,200.00	6,300.00	6,300.00	6,300.00
30-025 ME ST RETIRE	3,900.00	4,200.00	4,200.00	4,200.00
OTHER COSTS				
40-020 MMA DUES	2,800.00	2,800.00	2,800.00	2,800.00
40-044 ANNUAL REPOR	1,450.00	1,450.00	1,450.00	1,450.00
40-050 REGISTRY EXP	1,105.00	1,105.00	1,105.00	1,105.00
40-060 ELECTIONS	900.00	900.00	900.00	900.00
40-070 ASSESSOR EXP	900.00	500.00	500.00	500.00
PROF FEES				
50-010 LEGAL FEES	12,000.00	12,000.00	12,000.00	12,000.00
50-019 REVALAUATION	35,000.00	0.00	0.00	0.00
50-020 AUDIT FEES	6,500.00	6,500.00	6,500.00	6,500.00
50-030 MAINT AGREE	4,800.00	4,800.00	4,800.00	4,800.00
50-040 PROCESS FEES	4,500.00	4,000.00	4,000.00	4,000.00
50-050 TRIO LICENSE	6,500.00	6,800.00	6,800.00	6,800.00
REPAIRS				
60-010 CUSTOD. SUPP	1,500.00	1,500.00	1,500.00	1,500.00
UTILITIES				
70-010 ELECTRICITY	16,000.00	16,000.00	16,000.00	16,000.00
70-030 COMMUNICATIO	2,100.00	2,400.00	2,400.00	2,400.00
70-040 WATER / SEWE	2,500.00	2,500.00	2,500.00	2,500.00
70-050 BOTTLED GAS	300.00	300.00	300.00	300.00
EQUIPMENT				
80-010 EQUIP PARTS	1,000.00	1,000.00	1,000.00	1,000.00
80-030 EQUIP RENTL	1,000.00	1,000.00	1,000.00	1,000.00
MISC				

Committee Request Worksheet
Expense

Account	2014 Budget	2015 Initial	2015 Manager	2015 Committee
Dept: 100 GENERAL GOVE CONT'D				
95-010 TRAINING	500.00	500.00	500.00	500.00
95-011 MILEAG/TRAVL	1,000.00	1,000.00	1,000.00	1,000.00
95-020 DUES/SUBSCR	2,500.00	2,500.00	2,500.00	2,500.00
95-030 SUPPLIES	2,150.00	2,150.00	2,150.00	2,150.00
95-040 POSTAGE	4,500.00	4,500.00	4,500.00	4,500.00
95-041 PRINTING	1,400.00	1,400.00	1,400.00	1,400.00
95-070 BOOKS/FORMS	750.00	750.00	750.00	750.00
95-080 ADVERTISING	980.00	980.00	980.00	980.00
95-090 ALARM SYSTEM	300.00	300.00	300.00	300.00
GENERAL GOVE	303,418.00	278,976.00	278,976.00	278,976.00

Executive



Account 200
Police Department
FY 2014-2015 Proposed Budget

Town of Veazie

Budget Request FY 2014-2015

4/15/2014
Date

Police Department Summary

Past Fiscal Year And Anticipated Need For The Coming Year	Budget FY 2013-2014	Anticipated 2014-2015
	\$331,189.00	\$329,971.00

Proposed Budget Fiscal Year 14-15	Department Request	Manager's Request	Council / Budget Approved \$	Increase (Decrease)
	\$329,971.00	\$329,971.00		(\$1,218.00)

Police Departments request will see a \$1,218.00 decrease from what was requested in FY 13-14

Decreases:

\$9,000.00 Patrol Salary
 \$5,717.00 Workers Comp
 \$1,200.00 Animal Control
 \$1,000.00 DARE Program
 \$1,000.00 Cruiser Repair
 \$200.00 Issued Equipment
 \$1,000.00 Training
Total: \$19,117.00

Increases:

\$9,000.00 Overtime
 \$689.00 FICA/MEDICARE
 \$952.00 Health Insurance
 \$7,258.00 Maine State Retirement
Total: \$17,899.00

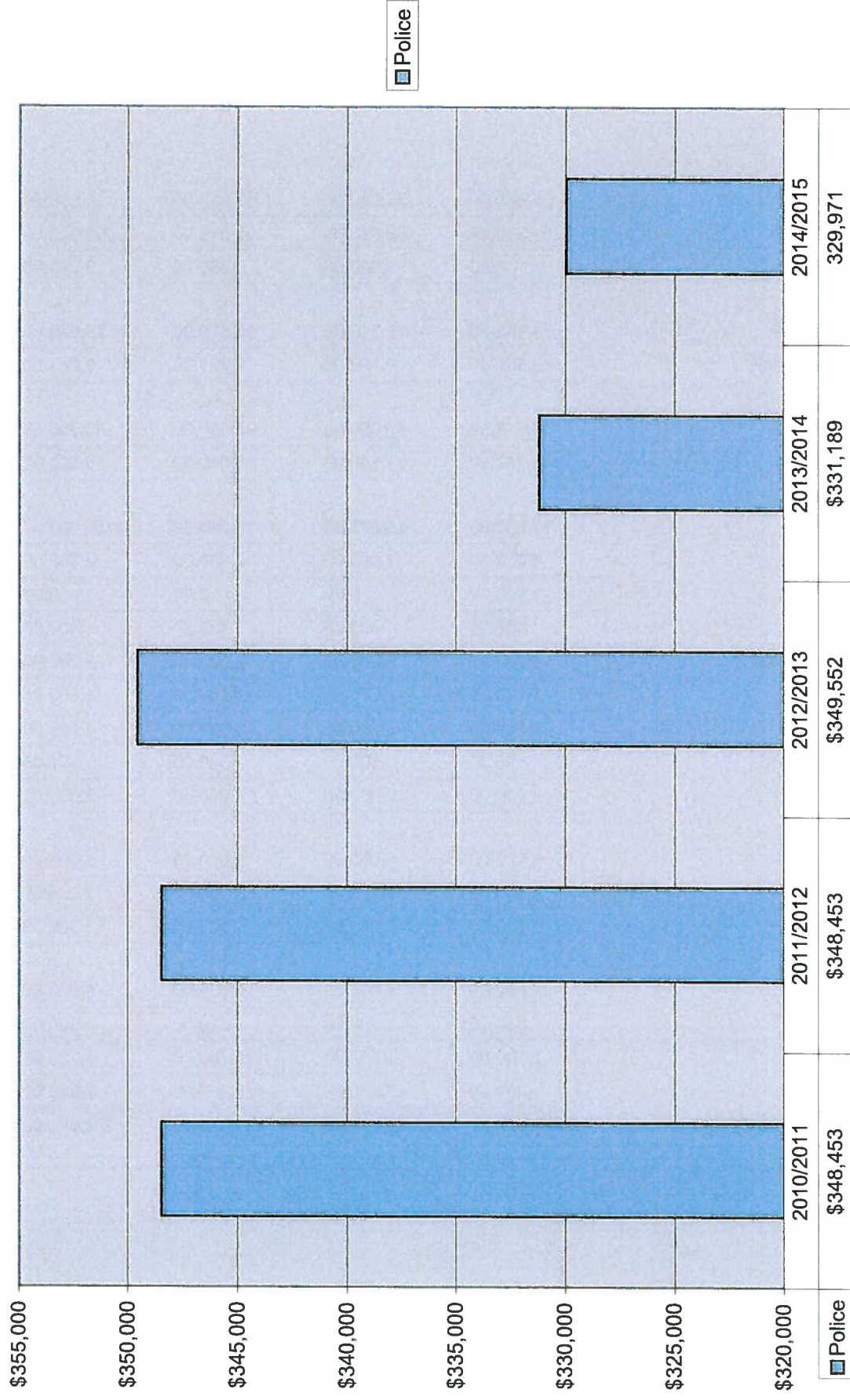
Overall Difference= \$1,218.00

Committee Request Worksheet

Expense

Account	2014 Budget	2015 Initial	2015 Manager	2015 Committee
Dept: 200 POLICE				
PAYROLL				
10-200 POLICE CHIEF	35,000.00	35,000.00	35,000.00	35,000.00
10-210 PATROL SAL	169,818.00	160,818.00	160,818.00	160,818.00
10-240 OVERTIME	0.00	9,000.00	9,000.00	9,000.00
BENEFITS				
20-010 FICA/MED EXP	14,981.00	15,670.00	15,670.00	15,670.00
20-030 WORKERS COMP	15,500.00	9,783.00	9,783.00	9,783.00
RETIRE/INS				
30-010 HEALTH INSUR	41,048.00	42,000.00	42,000.00	42,000.00
30-025 ME ST RETIRE	8,242.00	15,500.00	15,500.00	15,500.00
OTHER COSTS				
40-011 FUEL	15,000.00	15,000.00	15,000.00	15,000.00
40-021 ANIMAL CTRL	4,000.00	2,800.00	2,800.00	2,800.00
40-025 DARE PROG	1,000.00	0.00	0.00	0.00
40-031 LAB FEES	400.00	400.00	400.00	400.00
40-041 COMMUNICATNS	3,200.00	3,200.00	3,200.00	3,200.00
40-051 AMMO - PD	1,200.00	1,200.00	1,200.00	1,200.00
40-061 UNIFORMS	3,000.00	3,000.00	3,000.00	3,000.00
40-080 COMM POLICNG	500.00	500.00	500.00	500.00
40-091 PERS EVAL-PD	2,000.00	2,000.00	2,000.00	2,000.00
REPAIRS				
60-011 CRUISER REPR	6,000.00	5,000.00	5,000.00	5,000.00
60-040 ISSUED EQ-PD	1,400.00	1,200.00	1,200.00	1,200.00
60-050 EQUIPMENT RE	500.00	500.00	500.00	500.00
MISC				
95-010 TRAINING	5,000.00	4,000.00	4,000.00	4,000.00
95-020 DUES/SUBSCR	500.00	500.00	500.00	500.00
95-030 SUPPLIES	1,700.00	1,700.00	1,700.00	1,700.00
95-051 COMP/MAINT	1,200.00	1,200.00	1,200.00	1,200.00
POLICE	331,189.00	329,971.00	329,971.00	329,971.00

Police



Account 300
Fire Department
FY 2014-2015 Proposed Budget

Town of Veazie

Budget Request FY 2014-2015

Fire Department Summary

Date: 3/11/14

Past Fiscal Year And Anticipated Need For The Coming Year	Budget FY 2013-2014	Anticipated 2014-2015
	\$171,567.00	\$198,490.00

Proposed Budget Fiscal Year 14-15	Department Request	Manager's Request	Council / Budget Approved \$	Increase (Decrease)
	\$198,490.00	\$198,490.00		\$26,923.00

Overall this Department will see a 16% Increase.

Decreases:

\$792.00 Fire Chief
 \$3,500.00 Workers Comp
 \$400.00 Maine State Retirement
 \$500.00 Firefighter Equipment
 \$50.00 EMS Equipment
 \$500.00 Engine 192
Total: \$5,742.00

Increases:

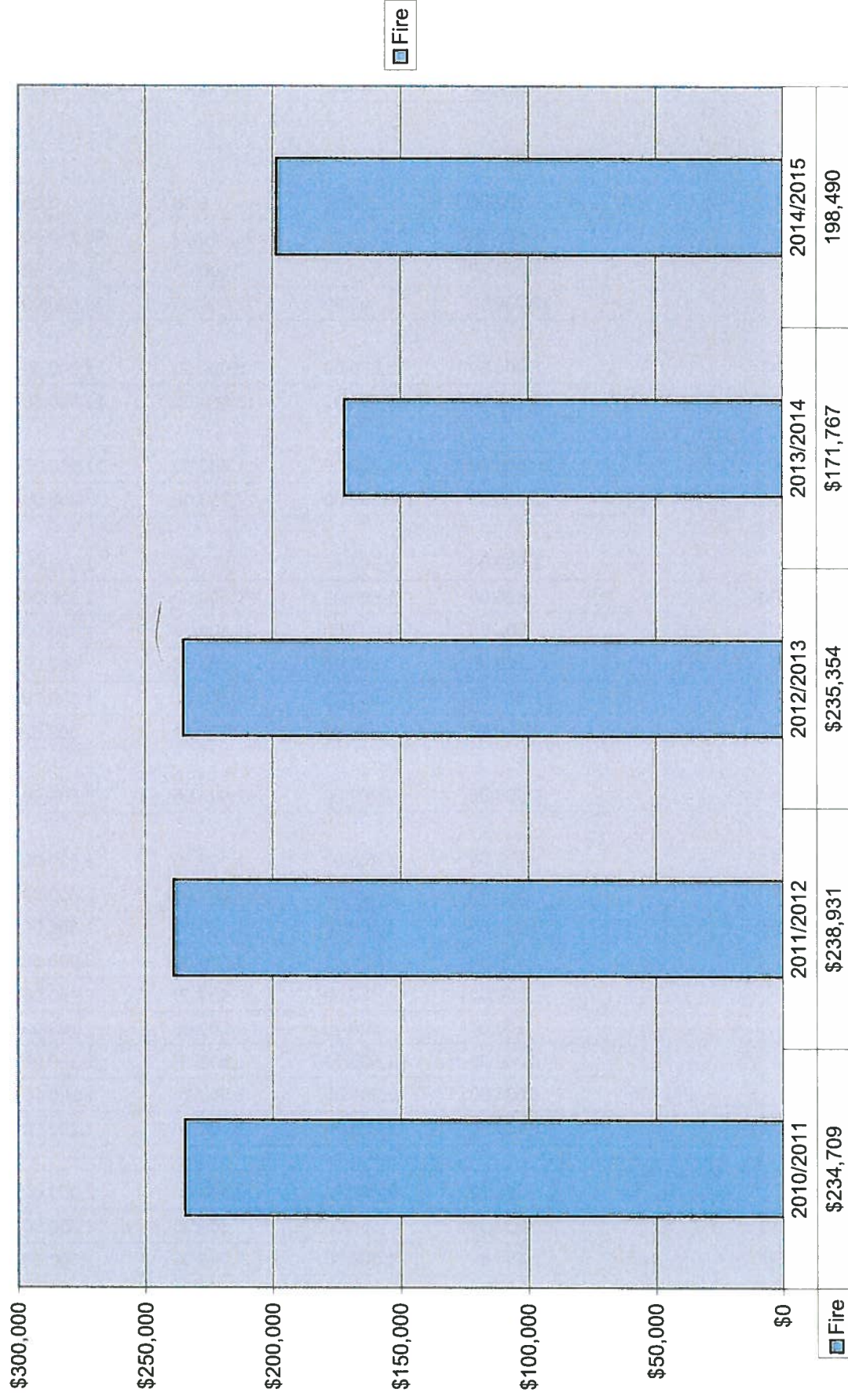
<p> \$2,865.00 FF Day Coverage \$9,000.00 Call Firefighters \$600.00 Fuel \$900.00 Uniforms \$800.00 Ann Physical \$5,500.00 Maint. Contract \$1,100.00 SCBA Maint. \$400.00 Sm Mech Equipment \$200.00 Engine 198 \$100.00 Mileage \$400.00 Dues/Subscr \$350.00 Training Matr. Total: \$32,665.00 </p>	<p> \$400.00 Fire Science \$400.00 Health Insurance \$900.00 Communications \$250.00 EMS Recert. \$550.00 Fire Prevention \$900.00 Radio Repair \$2,500.00 Issued Equipment \$1,500.00 Engine 195 \$1,500.00 Training \$650.00 Training Instr. \$900.00 Supplies </p>
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Committee Request Worksheet

Expense

Account	2014 Budget	2015 Initial	2015 Manager	2015 Committee
Dept: 300 FIRE				
PAYROLL				
10-300 FIRE CHIEF	792.00	0.00	0.00	0.00
10-320 FF DAY COVER	95,375.00	98,240.00	98,240.00	98,240.00
10-325 FIRE SCIENCE	1,200.00	1,600.00	1,600.00	1,600.00
10-330 CALL FIRE	16,000.00	25,000.00	25,000.00	25,000.00
BENEFITS				
20-010 FICA/MED EXP	8,000.00	8,000.00	8,000.00	8,000.00
20-030 WORKERS COMP	17,000.00	13,500.00	13,500.00	13,500.00
RETIRE/INS				
30-010 HEALTH INSUR	10,600.00	11,000.00	11,000.00	11,000.00
30-025 ME ST RETIRE	7,650.00	7,250.00	7,250.00	7,250.00
OTHER COSTS				
40-011 FUEL	1,900.00	2,500.00	2,500.00	2,500.00
40-041 COMMUNICATNS	600.00	1,500.00	1,500.00	1,500.00
40-061 UNIFORMS	500.00	1,400.00	1,400.00	1,400.00
40-092 EMS RECER FD	250.00	500.00	500.00	500.00
40-101 ANNUAL PHYS	500.00	1,300.00	1,300.00	1,300.00
40-111 FIRE PREVENT	250.00	800.00	800.00	800.00
PROF FEES				
50-011 MAINT CONT	1,500.00	7,000.00	7,000.00	7,000.00
REPAIRS				
60-060 RADIO REPAIR	500.00	1,400.00	1,400.00	1,400.00
60-070 SCBA MAINTEN	500.00	1,600.00	1,600.00	1,600.00
60-071 FIREFIGHT EQ	2,000.00	1,500.00	1,500.00	1,500.00
60-072 ISSUED EQU	500.00	3,000.00	3,000.00	3,000.00
60-073 EMS EQUIP	500.00	450.00	450.00	450.00
60-074 SM MECH EQ	100.00	500.00	500.00	500.00
60-192 ENGINE 192	2,000.00	1,500.00	1,500.00	1,500.00
60-195 ENGINE 195	1,000.00	2,500.00	2,500.00	2,500.00
60-198 UNIT 198	1,000.00	1,200.00	1,200.00	1,200.00
MISC				
95-010 TRAINING	500.00	2,000.00	2,000.00	2,000.00
95-011 MILEAG/TRAVL	200.00	300.00	300.00	300.00
95-015 TRNG INSTRCT	350.00	1,000.00	1,000.00	1,000.00
95-020 DUES/SUBSCR	100.00	500.00	500.00	500.00
95-030 SUPPLIES	100.00	1,000.00	1,000.00	1,000.00
95-042 TRN MATLS	100.00	450.00	450.00	450.00
FIRE	171,567.00	198,490.00	198,490.00	198,490.00

Fire



Account 400

Public Works Department

FY 2014-2015 Proposed Budget

Town of Veazie
Budget Request FY 2014-2015

Public Works Department Summary

Date: 3/11/14

Past Fiscal Year And Anticipated Need For The Coming Year	Budget FY 2013-2014	Anticipated 2014-2015
	\$72,600.00	\$0.00

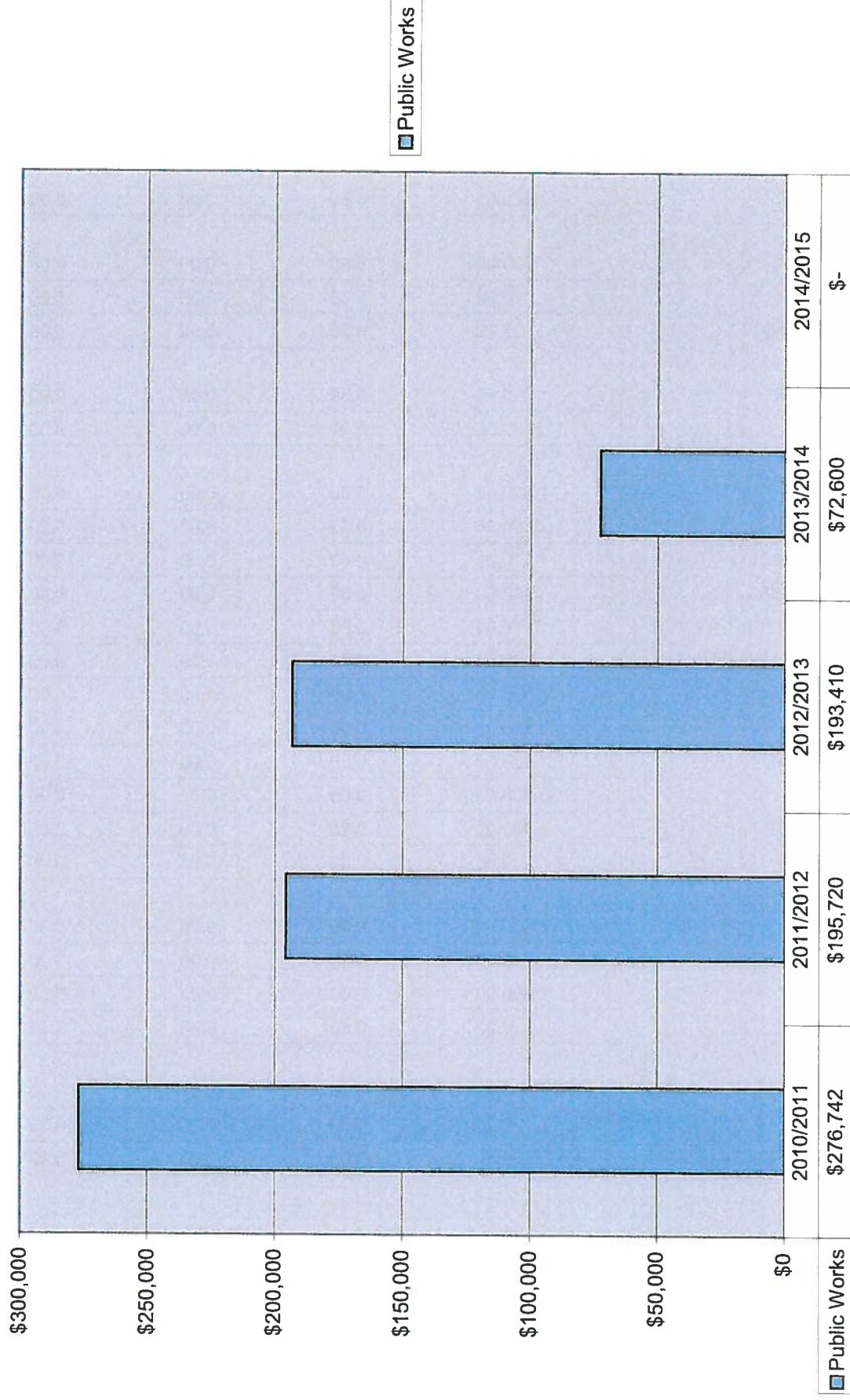
Proposed Budget Fiscal Year 14-15	Department Request	Manager's Request	Council / Budget Approved \$	Increase (Decrease)
	\$0.00	\$0.00		(\$72,600.00)

Overall this Department will see a 100% Decrease as the Department has been eliminated.

Committee Request Worksheet
Expense

Account	2014 Budget	2015 Initial	2015 Manager	2015 Committee
Dept: 400 PUBLIC WORKS				
PAYROLL				
10-400 PT SALARIES	2,600.00	0.00	0.00	0.00
BENEFITS				
20-010 FICA/MED EXP	200.00	0.00	0.00	0.00
20-020 MEDICARE	0.00	0.00	0.00	0.00
20-030 WORKERS COMP	0.00	0.00	0.00	0.00
RETIRE/INS				
30-010 HEALTH INSUR	0.00	0.00	0.00	0.00
30-020 RETIREMENT	0.00	0.00	0.00	0.00
OTHER COSTS				
40-011 FUEL	1,000.00	0.00	0.00	0.00
40-012 SHOP EXPENSE	2,500.00	0.00	0.00	0.00
40-022 PROJ MATL-PW	0.00	0.00	0.00	0.00
40-041 COMMUNICATNS	100.00	0.00	0.00	0.00
40-061 UNIFORMS	0.00	0.00	0.00	0.00
40-081 HEPATITIS B	0.00	0.00	0.00	0.00
40-120 STREET SWEEP	2,500.00	0.00	0.00	0.00
40-130 DRAIN CLEAN	2,500.00	0.00	0.00	0.00
40-140 HIGHWAY MAINT	22,600.00	0.00	0.00	0.00
40-150 ROAD SALT	35,100.00	0.00	0.00	0.00
40-170 CEMETERY MNT	1,000.00	0.00	0.00	0.00
40-180 MAINT SUPPL	0.00	0.00	0.00	0.00
EQUIPMENT				
80-010 EQUIP PARTS	1,500.00	0.00	0.00	0.00
80-022 EQUIP MAINT	0.00	0.00	0.00	0.00
80-030 EQUIP RENTL	1,000.00	0.00	0.00	0.00
80-045 EQUIP PARTS	0.00	0.00	0.00	0.00
MISC				
95-010 TRAINING	0.00	0.00	0.00	0.00
95-030 SUPPLIES	0.00	0.00	0.00	0.00
PUBLIC WORKS	72,600.00	0.00	0.00	0.00

Public Works



Account 500
Recreation Department
FY 2014-2015 Proposed Budget

Town of Veazie

Budget Request FY 2014-2015

Recreation Department Summary

Date: 3/11/14

Past Fiscal Year And Anticipated Need For The Coming Year	Budget FY 2013-2014	Anticipated 2014-2015
	\$67,897.00	\$54,553.00

Proposed Budget Fiscal Year 14-15	Department Request	Manager's Request	Council / Budget Approved \$	Increase (Decrease)
	\$54,553.00	\$54,553.00		(\$13,344.00)

Overall this Department will see a 24% decrease as the Department has been switched from a full-time Department to a part-time Department.

Decreases:

\$33,000.00 FT Recreation Director

\$1,013.00 Workers Comp

\$9,964.00 Health Insurance

\$2,558.00 Retirement

Total: \$46,535.00

Increases:

\$33,000.00 PT Workers

\$191.00 FICA/MEDICAIDE

Total: \$33,191.00

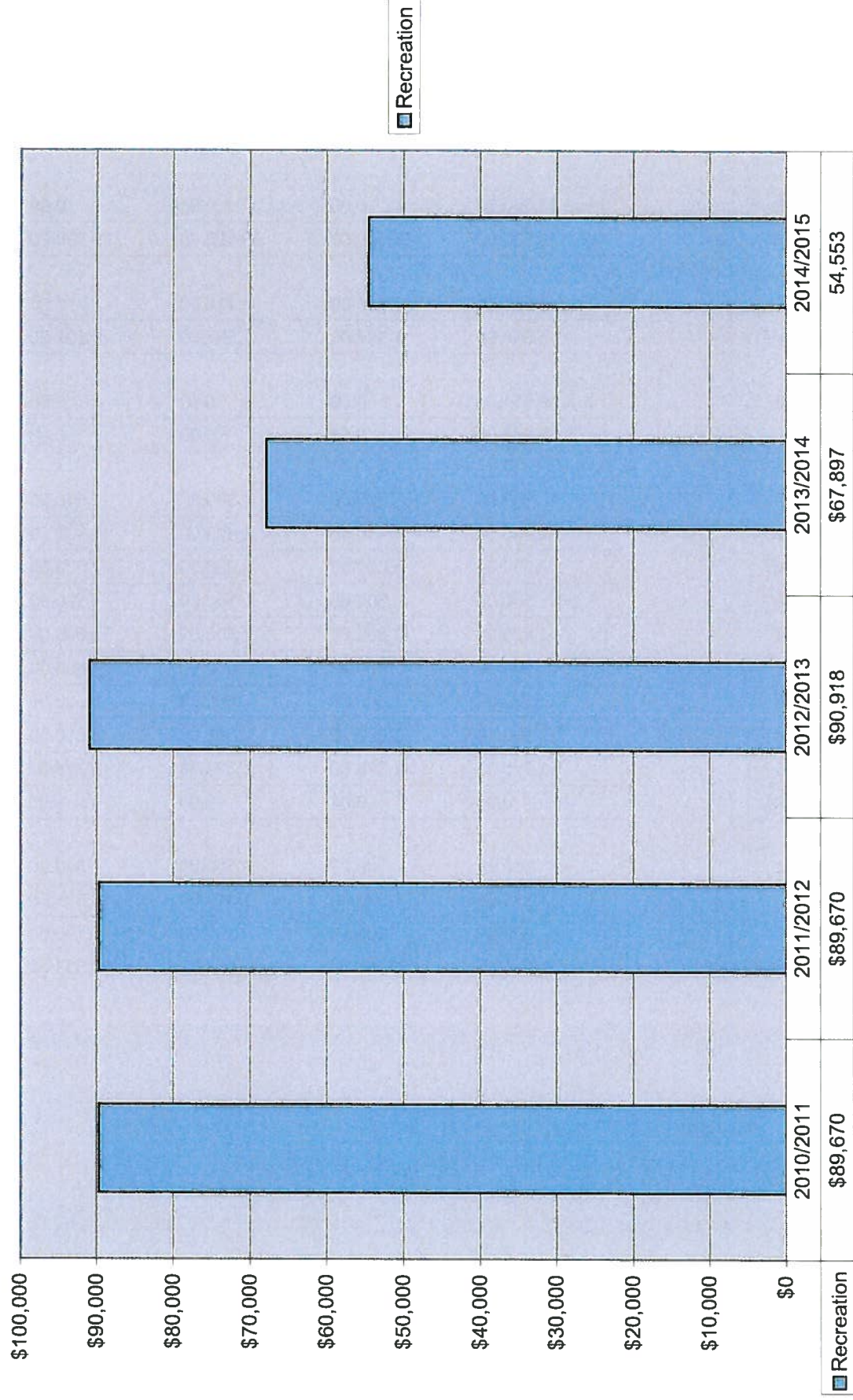
Overall Difference= \$13,344.00

Committee Request Worksheet

Expense

Account	2014 Budget	2015 Initial	2015 Manager	2015 Committee
Dept: 500 RECREATION				
PAYROLL				
10-500 REC DIRECTOR	33,000.00	0.00	0.00	0.00
10-510 PART TM WKRS	2,500.00	35,500.00	35,500.00	35,500.00
BENEFITS				
20-010 FICA/MED EXP	2,525.00	2,716.00	2,716.00	2,716.00
20-030 WORKERS COMP	2,600.00	1,587.00	1,587.00	1,587.00
RETIRE/INS				
30-010 HEALTH INSUR	9,964.00	0.00	0.00	0.00
30-020 RETIREMENT	2,558.00	0.00	0.00	0.00
OTHER COSTS				
40-023 FAMILY DANCE	500.00	500.00	500.00	500.00
40-041 COMMUNICATNS	1,400.00	1,400.00	1,400.00	1,400.00
40-042 SUMMER TRANS	3,000.00	3,000.00	3,000.00	3,000.00
40-052 INSTRC COSTS	500.00	500.00	500.00	500.00
40-062 YOUTH LEAGUE	2,800.00	2,800.00	2,800.00	2,800.00
40-072 HALLOWEEN	600.00	600.00	600.00	600.00
40-082 SPRNG EGG HN	600.00	600.00	600.00	600.00
40-093 REC COMM PGM	2,000.00	2,000.00	2,000.00	2,000.00
40-102 AFT SCH PROG	1,375.00	1,375.00	1,375.00	1,375.00
40-113 SUMM ADMISSN	0.00	0.00	0.00	0.00
MISC				
95-011 MILEAG/TRAVL	500.00	500.00	500.00	500.00
95-030 SUPPLIES	1,375.00	1,375.00	1,375.00	1,375.00
95-080 ADVERTISING	100.00	100.00	100.00	100.00
RECREATION	67,897.00	54,553.00	54,553.00	54,553.00

Recreation



Account 550
Community Investment
FY 2014-2015 Proposed Budget

Town of Veazie

Budget Request FY 2014-2015

Community Investment Summary

Date: 3/13/14

Past Fiscal Year And Anticipated Need For The Coming Year	Budget FY 2013-2014	Anticipated 2014-2015
	\$26,700.00	\$26,400.00

Proposed Budget Fiscal Year 14-15	Department Request	Manager's Request	Council / Budget Approved \$	Increase (Decrease)
	\$26,400.00	\$26,400.00		(\$300.00)

Overall this Budget Item will see a \$300.00 decrease as the budget committee requested that the internet cost for the Town be removed from the economic development line and moved to the communication line in the general government section of the budget.

Decreases:

\$3,100.00 MS-4 Compliance

\$300.00 Economic Development *Move internet cost to General Government Communications*

Total: \$3,400.00

Increases:

\$3,100.00 Community Center

Total: \$3,100.00

Overall Difference= \$300.00 reduction

Committee Request Worksheet

Expense

Account	2014 Budget	2015 Initial	2015 Manager	2015 Committee
Dept: 550 COMM INVES				
MISC				
95-101 COMP PLAN	2,600.00	2,600.00	2,600.00	2,600.00
95-102 COM PROG	2,300.00	2,300.00	2,300.00	2,300.00
95-103 HIST SOC	0.00	0.00	0.00	0.00
95-104 MS-4	13,100.00	10,000.00	10,000.00	10,000.00
95-105 ECONOMIC DEV	5,600.00	5,300.00	5,300.00	5,300.00
95-106 COM CEN	3,100.00	6,200.00	6,200.00	6,200.00
COMM INVES	26,700.00	26,400.00	26,400.00	26,400.00

Account 600

Capital

FY 2014-2015 Proposed Budget

Town of Veazie

Budget Request FY 2014 - 2015

600 Accounts Capital Accounts

04/24/2014
Date

Past Fiscal Year And Anticipated Need For The Coming Year	Budget FY 2013-2014	Anticipated 2014-2015
	\$0.00	\$165, 000.00

Proposed Budget Fiscal Year 14-15	Manager's Request	Council / Budget Approved \$	% Increase % (Decrease)
	\$165,000.00		100%

The 600 Accounts will see a 100% increase from the amount that was approved for FY 13-14. Approximately \$117,000.00 had been requested but ultimately was eliminated at the Town Meeting. The accounts that make up this section are as follows:

Police Department= \$4,000.00 A portion of this will be used to purchase a new mobile data laptop (MDT) for the cruiser. Our current laptop is approximately 14 years old and is no longer able to receive security updates. The purchase price for a replacement unit is approximately \$3,000.00. The remaining \$1,000.00 will be used to upgrade our in car cameras to make them wireless. With this capability videos would no longer be downloaded by hand and would be downloaded wirelessly which helps with evidence preservation.

Executive Department= \$3,000.00 This requested money would be used to replace the (2) main computers in the front Office. One computer is over 10 years old and the other is over 8 years old and both are beginning to experience issues with updates because of the age of the operating systems

Fire Department= \$5,000.00 This requested money will go toward the purchase of replacement firefighting gear to also include replacement gloves and boots. This money will purchase approximately 3 replacement sets of gear.

Highway= \$150,000.00 At the April 14th Council meeting the members of the Council requested that an initial request be made for \$150,000.00 to go toward highway projects. A list of roads needing repair has been presented to the Council and they will have chosen which roads will be prepared prior to the Town meeting.

Committee Request Worksheet
Expense

Account	2014 Budget	2015 Initial	2015 Manager	2015 Committee
Dept: 600 CAP FUNDS				
CAPITAL PROJ				
90-010 POLICE DEPAR	0.00	4,000.00	4,000.00	4,000.00
90-020 EXECUTIVE DE	0.00	3,000.00	3,000.00	3,000.00
90-090 VEMA	0.00	0.00	0.00	0.00
90-100 FIRE DEPT CA	0.00	5,000.00	5,000.00	5,000.00
90-130 CEM PROJ CAP	0.00	3,000.00	3,000.00	3,000.00
90-140 HIGHWAY CAP	0.00	150,000.00	150,000.00	150,000.00
CAP FUNDS	0.00	165,000.00	165,000.00	165,000.00

Account 700

Reserves

FY 2014-2015 Proposed Budget

Town of Veazie
Budget Request FY 2014-2015

Reserve Account Summary

Date: 3/11/14

Past Fiscal Year And Anticipated Need For The Coming Year	Budget FY 2013-2014	Anticipated 2014-2015
	\$53,800.00	\$64,000.00

Proposed Budget Fiscal Year 14-15	Department Request	Manager's Request	Council / Budget Approved \$	Increase (Decrease)
	\$64,000.00	\$64,000.00		\$10,200.00

Overall this Budget Item will see a 19% increase.

Decreases:

\$10,000.00 Unemployment

\$13,800.00 Insurance Risk Pool

Total: \$23,800.00

Increases:

\$15,000.00 Police Car

\$15,000.00 Sick/Vacation Accrual

\$2,000.00 Traffic Light

\$2,000.00 Municipal Building

Total: \$34,000.00

Overall Difference= \$10,200.00

Committee Request Worksheet

Expense

Account	2014 Budget	2015 Initial	2015 Manager	2015 Committee
Dept: 700 RESERVE ACC				
OTHER COSTS				
40-005 POLICE CAR R	0.00	15,000.00	15,000.00	15,000.00
40-015 SICK & VACAT	0.00	15,000.00	15,000.00	15,000.00
40-026 TRAFFIC LIGH	0.00	2,000.00	2,000.00	2,000.00
40-032 MUNIC BLDG	0.00	2,000.00	2,000.00	2,000.00
40-043 UNEMPLOYMENT	15,000.00	5,000.00	5,000.00	5,000.00
40-045 INS RSK POOL	38,800.00	25,000.00	25,000.00	25,000.00
RESERVE ACC	53,800.00	64,000.00	64,000.00	64,000.00
Expense Totals:	53,800.00	64,000.00	64,000.00	64,000.00

Account 800

Fixed/Variable

FY 2014-2015 Proposed Budget

Town of Veazie

Budget Request FY 2014-2015

Fixed/Variable Costs Summary

Date: 3/11/14

Past Fiscal Year And Anticipated Need For The Coming Year	Budget FY 2013-2014	Anticipated 2014-2015
	\$344,249.00	\$419,249.00

Proposed Budget Fiscal Year 14-15	Department Request	Manager's Request	Council / Budget Approved \$	Increase (Decrease)
	\$419,249.00	\$419,249.00		\$75,000.00

Overall this Budget Item will see a 22% increase. This is because of transferring the amounts from Public Works to this account where Public Works no longer exist.

Transfer:

\$10,000.00 Building Maint.

\$2,500.00 Drain Cleaning

\$35,100.00 Road Salt

Total: \$73,700.00

\$2,500.00 Street Sweeping

\$22,600.00 Highway Maint

\$1,000.00 Cemetery Maint.

Decrease:

\$100.00 Lawn Care

Total: \$100.00

Increases:

\$1,400.00 Winter Maint

Total: \$1,400.00

Overall Difference= \$75,000.00

Committee Request Worksheet

Expense

Account	2014 Budget	2015 Initial	2015 Manager	2015 Committee
Dept: 800 FIXED CST/VA				
OTHER COSTS				
40-110 BUILDING MAI	0.00	10,000.00	10,000.00	10,000.00
40-120 STREET SWEEP	0.00	2,500.00	2,500.00	2,500.00
40-130 DRAIN CLEAN	0.00	2,500.00	2,500.00	2,500.00
40-140 HIGHWAY MAINT	0.00	22,600.00	22,600.00	22,600.00
40-150 ROAD SALT	0.00	35,100.00	35,100.00	35,100.00
40-170 CEMETERY MNT	0.00	1,000.00	1,000.00	1,000.00
FIXED COSTS				
45-050 ASSESSOR CON	11,040.00	11,040.00	11,040.00	11,040.00
45-100 HYDRANT RENT	91,380.00	91,380.00	91,380.00	91,380.00
45-150 LAWN CARE	14,500.00	14,400.00	14,400.00	14,400.00
45-200 WNTR MNT CON	48,600.00	50,000.00	50,000.00	50,000.00
45-250 STREET LIGHT	29,100.00	29,100.00	29,100.00	29,100.00
45-350 SOLID WASTE	95,000.00	95,000.00	95,000.00	95,000.00
45-400 HEATING COST	18,000.00	18,000.00	18,000.00	18,000.00
45-450 GENL ASSIST	15,000.00	15,000.00	15,000.00	15,000.00
45-500 PUBLIC TRANS	20,129.00	20,129.00	20,129.00	20,129.00
45-600 NETWORK MAIN	1,500.00	1,500.00	1,500.00	1,500.00
FIXED CST/VA	344,249.00	419,249.00	419,249.00	419,249.00

Account 900

Mandatory

FY 2014-2015 Proposed Budget

Town of Veazie

Budget Request FY 2014-2015

Mandatory Summary

Date: 5/07/2014

Past Fiscal Year And Anticipated Need For The Coming Year	Budget FY 2013-2014	Anticipated 2014-2015
	\$3,164,588.00	\$3,105,514.00

Proposed Budget Fiscal Year 14-15	Department Request	Manager's Request	Council / Budget Approved \$	Increase (Decrease)
	\$3,105,514.00	\$3,105,514.00		(\$59,074.00)

At the time of this presentation this account will see a \$59,074.00 decrease. Not included in these figures are the TIF Financing and Overlay which both will be figured once the budget process is completed.

Decreases:

\$13,500.00 Sewer Assessment

\$53,819.00 School Assessment

Total: \$67,319.00

Increases:

\$8,245.00 County Tax

Total: \$8,245.00

Overall Difference= \$59,074.00 reduction

Committee Request Worksheet

Expense

Account	2014 Budget	2015 Initial	2015 Manager	2015 Committee
Dept: 900 MANDATORY				
FIXED COSTS				
45-650 OVERLAY	109,516.00	0.00	0.00	0.00
45-700 COUNTY TAX	276,505.00	284,750.00	284,750.00	284,750.00
45-750 SEWER DIST	110,000.00	96,500.00	96,500.00	96,500.00
45-800 TIF FINANCNG	999,482.00	0.00	0.00	0.00
MISC				
95-200 EDUCATION	2,778,083.00	2,724,264.00	2,724,264.00	2,724,264.00
MANDATORY	4,273,586.00	3,105,514.00	3,105,514.00	3,105,514.00
Expense Totals:	5,645,006.00	4,642,153.00	4,642,153.00	4,642,153.00

School FY 2014-2015 Proposed Budget

DRAFT 2

VEAZIE SCHOOL DEPT.

PROPOSED
SCHOOL BUDGET

JULY 1, 2014 – JUNE 30, 2015

Veazie Revenue				
	Approved	Proposed	Budget Difference	
	7/1/2013 - 6/30/2014	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015	
Account Number / Description				
VEAZIE REVENUE				
1000-0000-0000-41211-070 Local Allocation - Veazie	\$1,875,437.50	\$1,849,230.00	(\$26,207.50)	
1000-0000-0000-41213-070 Additional Local Funds - Veazie	\$902,644.99	\$875,033.60	(\$27,611.39)	
1000-0000-0000-41322-070 Tuition - Elementary	\$37,655.00	\$41,490.00	\$3,835.00	
1000-0000-0000-41325-070 Tuition - Special Education		\$12,155.00	\$12,155.00	
1000-0000-0000-43110-070 State Allocation - Veazie	\$879,369.83	\$862,158.56	(\$17,211.27)	
1000-0000-0000-43111-070 State Subsidy/Debt Service	\$330,316.47	\$315,438.47	(\$14,878.00)	
1000-0000-0000-43111-070 Bond Interest Refund/Veazie	\$2,537.97	\$0.00	(\$2,537.97)	
1000-0000-0000-43112-070 Bond Interest-Bgr Savings Bank/Veazie	\$405.38	\$0.00	(\$405.38)	
1000-0000-0000-45000-070 Veazie Balance Forward	\$240,179.92	\$310,000.00	\$69,820.08	
TOTAL VEAZIE REVENUE	\$4,268,547.06	\$4,265,505.63	(\$3,041.43)	-0.07%
Local Allocation	\$1,875,437.50	\$1,849,230.00		
Additional Local Funds	\$902,644.99	\$875,033.60		
	\$2,778,082.49	\$2,724,263.60	(\$53,818.89)	-1.94%

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Veazie School Department

Draft 2

Report # 1271

Statement Code: Draft 2

Account Number / Description	Spent through March 14 7/1/2013 - 6/30/2014	Adopted 7/1/2013 - 6/30/2014	Proposed 7/1/2014 - 6/30/2015	Difference 7/1/2014 - 6/30/2015
<u>REGULAR INSTRUCTION</u>				
<u>K-2 INSTRUCTION</u>				
1. 1000-1120-1000-51010-140 Teacher salary (K-2) Vz	212,983.59	337,609.25	360,536.00	22,926.75
2. 1000-1120-1000-51020-140 Ed Tech salary (K-2) Vz	0.00	0.00	10,970.12	10,970.12
3. 1000-1120-1000-51230-140 Substitute salary (K-2) Vz	3,535.75	3,990.60	3,990.00	(0.60)
4. 1000-1120-1000-52010-140 Teacher benefits (K-2) Vz	1,195.25	1,621.31	1,930.59	309.28
5. 1000-1120-1000-52020-140 Ed Tech benefits (K-2) Vz	0.00	0.00	110.80	110.80
6. 1000-1120-1000-52030-140 Substitute benefits (K-2) Vz	30.71	24.44	31.48	7.04
7. 1000-1120-1000-52110-140 Teacher insurances (K-2) Vz	86,410.81	104,662.83	112,059.27	7,396.44
8. 1000-1120-1000-52120-140 Ed Tech insurances (K-2) Vz	0.00	0.00	2,274.00	2,274.00
9. 1000-1120-1000-52210-140 Teacher medicare (K-2) Vz	2,880.78	4,612.92	5,267.45	654.53
10. 1000-1120-1000-52220-140 Ed Tech medicare (K-2) Vz	0.00	0.00	839.22	839.22
11. 1000-1120-1000-52230-140 Substitute SS/medicare (K-2) Vz	129.83	57.86	57.86	0.00
12. 1000-1120-1000-52310-140 Teacher retirement (K-2) Vz	5,644.13	8,936.39	9,537.24	600.85
13. 1000-1120-1000-52330-140 Substitute retirement (K-2) Vz	60.10	105.77	105.74	(0.03)
14. 1000-1120-1000-52510-140 Teacher tuition reimburse (K-2) Vz	1,379.00	5,000.00	4,000.00	(1,000.00)
15. 1000-1120-1000-55800-140 Employee travel (K-2) Vz	0.00	300.00	300.00	0.00
16. 1000-1120-1000-56100-140 Instructional supplies (K-2) Vz	1,323.89	2,100.00	2,100.00	0.00
17. 1000-1120-1000-56110-140 Other supplies (K-2) Vz	3,410.87	3,600.00	3,600.00	0.00
18. 1000-1120-1000-56400-140 Books (K-2) Vz	5,105.00	5,450.00	5,950.00	500.00
19. 1000-1120-1000-57300-140 Equipment (K-2) Vz	0.00	800.00	800.00	0.00
TOTAL K-2 INSTRUCTION	\$324,089.71	\$478,871.37	\$524,459.77	\$45,588.40
<u>3-8 INSTRUCTION</u>				
20. 1000-1100-1000-51010-150 Teacher salary (3-8) Vz	365,994.15	583,822.88	513,199.00	(70,623.88)
21. 1000-1100-1000-51230-150 Substitute salary (3-8) Vz	3,672.50	5,459.40	6,460.00	1,000.60
22. 1000-1100-1000-52010-150 Teacher benefits (3-8) Vz	2,081.22	2,825.36	2,858.31	32.95
23. 1000-1100-1000-52030-150 Substitute benefits (3-8) Vz	27.03	33.44	50.97	17.53
24. 1000-1100-1000-52110-150 Teacher insurances (3-8) Vz	92,632.69	126,059.05	108,133.76	(17,925.29)
25. 1000-1100-1000-52210-150 Teacher medicare (3-8) Vz	4,314.24	7,901.55	6,544.37	(1,357.18)
26. 1000-1100-1000-52230-150 Substitute SS/medicare (3-8) Vz	222.57	79.16	93.67	14.51
27. 1000-1100-1000-52310-150 Teacher retirement (3-8) Vz	9,699.42	14,666.15	13,582.81	(1,083.34)
28. 1000-1100-1000-52330-150 Substitute retirement (3-8) Vz	25.03	144.70	171.19	26.49
29. 1000-1100-1000-52510-150 Teacher tuition reimburse. (3-8) Vz	2,793.00	4,500.00	5,500.00	1,000.00
30. 1000-1100-1000-53300-150 Employee training & dev. (3-8) Vz	0.00	300.00	300.00	0.00
31. 1000-1100-1000-55610-150 Tuition Paid to other schools (3-8)	4,702.62	0.00	9,350.00	9,350.00
32. 1000-1100-1000-55800-150 Employee travel (3-8) Vz	132.92	500.00	500.00	0.00
33. 1000-1100-1000-56100-150 Instructional supplies (3-8) Vz	1,138.53	2,400.00	2,400.00	0.00
34. 1000-1100-1000-56110-150 Other supplies (3-8) Vz	3,099.99	5,330.00	5,330.00	0.00
35. 1000-1100-1000-56400-150 Books (3-8) Vz	7,702.69	9,910.00	9,910.00	0.00
36. 1000-1100-1000-57300-150 Equipment (3-8) Vz	0.00	1,530.00	1,530.00	0.00
TOTAL 3-8 INSTRUCTION	\$498,238.60	\$765,461.69	\$685,914.08	\$ (79,547.61)
<u>ELL K-8</u>				

Veazie School Department Draft 2

Report # 1271

Account Number / Description	Spent through March 14 7/1/2013 - 6/30/2014	Adopted 7/1/2013 - 6/30/2014	Proposed 7/1/2014 - 6/30/2015	Difference 7/1/2014 - 6/30/2015
37. 1000-4100-1000-51010-940 Teacher salary ESL (K-8) Vz	606.97	3,513.90	2,604.00	(909.90)
38. 1000-4100-1000-52010-940 Teacher benefits ESL (K-8) Vz	5.88	21.69	26.30	4.61
39. 1000-4100-1000-52110-940 Teacher insurances ESL (K-8) Vz	0.00	809.04	751.00	(58.04)
40. 1000-4100-1000-52210-940 Teacher medicare ESL (K-8) Vz	8.12	50.95	37.76	(13.19)
41. 1000-4100-1000-52310-940 Teacher retirement ESL (K-8) Vz	15.60	0.00	69.82	69.82
42. 1000-4100-1000-52510-940 Teacher tuition reimb.ESL (K-8) Vz	0.00	500.00	100.00	(400.00)
43. 1000-4100-1000-53400-940 Contracted Services ESL (K-8) Vz	693.75	0.00	0.00	0.00
44. 1000-4100-1000-55800-940 Employee Travel ESL (K-8) Vz	0.00	100.00	100.00	0.00
45. 1000-4100-1000-56100-940 Supplies ESL (K-8) Vz	0.00	50.00	50.00	0.00
46. 1000-4100-1000-56400-940 Books ESL (K-8) Vz	0.00	50.00	50.00	0.00
TOTAL ELL	\$1,330.32	\$5,095.58	\$3,788.88	\$1,306.70
<u>VISUAL ARTS</u>				
47. 1000-2905-1000-53300-940 Employee training & dev. VA (K-8) Vz	0.00	100.00	0.00	(100.00)
48. 1000-2905-1000-56100-940 Supplies VA (K-8) Vz	0.00	100.00	50.00	(50.00)
TOTAL VISUAL ARTS	\$0.00	\$200.00	\$50.00	\$(150.00)
<u>PERFORMING ARTS</u>				
49. 1000-2910-1000-53300-940 Professional Develop PA (K-8) Vz	0.00	100.00	50.00	(50.00)
50. 1000-2910-1000-56100-940 Supplies PA (K-8) Vz	0.00	50.00	50.00	0.00
TOTAL PERFORM. ARTS	\$0.00	\$150.00	\$100.00	\$(50.00)
<u>GIFTED & TALENTED</u>				
51. 1000-2900-1000-51010-940 Teacher salary GT (K-8) Vz	5,904.26	8,339.48	18,880.00	10,540.52
52. 1000-2900-1000-52010-940 Teacher benefits GT (K-8) Vz	42.30	41.45	149.41	107.96
53. 1000-2900-1000-52110-940 Teacher insurances GT (K-8) Vz	519.86	0.00	0.00	0.00
54. 1000-2900-1000-52140-940 Health/Dental/Cash- GT Director Veazie	0.00	0.00	2,110.00	2,110.00
55. 1000-2900-1000-52210-940 Teacher medicare GT (K-8) Vz	93.16	120.92	273.76	152.84
56. 1000-2900-1000-52310-940 Teacher retirement GT (K-8) Vz	156.40	0.00	500.32	500.32
57. 1000-2900-1000-52510-940 Teacher tuition reimb. GT (K-8) Vz	745.00	150.00	640.00	490.00
58. 1000-2900-1000-53300-940 Employee training & dev.GT (K-8) Vz	65.00	150.00	200.00	50.00
59. 1000-2900-1000-53400-940 Contracted Services G & T	225.00	0.00	0.00	0.00
60. 1000-2900-1000-55800-940 Employee travel GT (K-8) Vz	0.00	100.00	100.00	0.00
61. 1000-2900-1000-56100-940 Supplies GT (K-8) Vz	70.00	200.00	200.00	0.00
62. 1000-2900-1000-56400-940 Books GT (K-8) Vz	249.75	100.00	100.00	0.00
63. 1000-2900-1000-56500-940 Tech Related Supplies GT (K-8) Vz	0.00	50.00	50.00	0.00
64. 1000-2900-1000-58100-940 Dues & fees GT (K-8) Vz	0.00	50.00	100.00	50.00
TOTAL GIFTED & TALENTED	\$8,070.73	\$9,301.85	\$23,303.49	\$14,001.64
TOTAL ELEMENTARY	\$831,729.36	\$1,259,080.49	\$1,237,616.22	\$(21,464.27)
<u>HIGH SCHOOL</u>				
<u>SECONDARY TUITION</u>				
65. 1000-1200-1000-55610-340 Tuition paid to other schools (9-12) Vz	225,202.04	480,536.61	387,327.40	(93,209.21)
66. 1000-1200-1000-55630-340 Tuition paid to private school (9-12) Vz	338,525.60	358,487.78	483,797.10	125,309.32

Veazie School Department

Draft 2

Report # 1271

Account Number / Description	Spent through March 14 7/1/2013 - 6/30/2014	Adopted 7/1/2013 - 6/30/2014	Proposed 7/1/2014 - 6/30/2015	Difference 7/1/2014 - 6/30/2015
67. 1000-1200-1000-55680-340 Insured value factor (9-12) Vz	17,789.49	17,924.27	24,190.07	6,265.80
TOTAL SECONDARY TUITION	\$581,517.13	\$856,948.66	\$895,314.57	\$38,365.91
<u>CONTINGENCY</u>				
68. 1000-0000-0000-59000-760 Contingency Fund	0.00	73,210.85	73,210.85	0.00
TOTAL CONTINGENCY	\$0.00	\$73,210.85	\$73,210.85	\$0.00
TOTAL REGULAR INSTRUCTION	\$1,413,246.49	\$2,189,240.00	\$2,206,141.64	\$16,901.64

Veazie School Department Draft 2

Report # 1271

Account Number / Description	Spent through March 14 7/1/2013 - 6/30/2014	Adopted 7/1/2013 - 6/30/2014	Proposed 7/1/2014 - 6/30/2015	Difference 7/1/2014 - 6/30/2015
<u>SPECIAL EDUCATION PROGRAM</u>				
<u>RESOURCE ROOM K-8</u>				
69. 1000-2200-1000-51010-940 Teacher salary RR (K-8) Vz	67,575.00	100,642.00	110,670.00	10,028.00
70. 1000-2200-1000-51020-940 Ed Tech salary RR (K-8) Vz	116,152.38	144,930.80	151,823.12	6,892.32
71. 1000-2200-1000-51210-940 Tutor salary RR (K-8) Vz	0.00	1,521.75	1,500.00	(21.75)
72. 1000-2200-1000-51230-940 Substitute salary RR (K-8) Vz	5,373.30	6,366.60	6,365.00	(1.60)
73. 1000-2200-1000-52010-940 Teacher benefits RR (K-8) Vz	398.41	492.23	614.82	122.59
74. 1000-2200-1000-52020-940 Ed Tech benefits RR (K-8) Vz	796.25	895.02	1,208.69	313.67
75. 1000-2200-1000-52030-940 Substitute benefits RR (K-8) Vz	34.61	38.99	50.22	11.23
76. 1000-2200-1000-52031-940 Tutor benefits RR (K-8) Vz	0.00	0.00	21.75	21.75
77. 1000-2200-1000-52110-940 Teacher insurances RR (K-8) Vz	35,420.08	41,335.20	42,460.00	1,124.80
78. 1000-2200-1000-52120-940 Ed Tech insurances RR (K-8) Vz	35,431.21	44,467.52	78,856.09	34,388.57
79. 1000-2200-1000-52210-940 Teacher medicare RR (K-8) Vz	999.85	2,050.29	1,624.56	(425.73)
80. 1000-2200-1000-52220-940 Ed Tech medicare RR (K-8) Vz	1,678.16	2,101.49	2,306.84	205.35
81. 1000-2200-1000-52230-940 Substitute SS/medicare RR (K-8) Vz	164.54	92.32	92.29	(0.03)
82. 1000-2200-1000-52310-940 Teacher retirement RR (K-8) Vz	1,790.78	2,701.63	2,924.28	222.65
83. 1000-2200-1000-52320-940 Ed Tech retirement RR (K-8) Vz	3,078.11	3,841.03	3,978.26	137.23
84. 1000-2200-1000-52330-940 Substitute retirement RR (K-8) Vz	105.33	168.75	168.68	(0.07)
85. 1000-2200-1000-52510-940 Teacher tuition reimburse. RR (K-8) Vz	0.00	1,800.00	800.00	(1,000.00)
86. 1000-2200-1000-52520-940 Ed Tech tuition reimburse. RR (K-8) Vz	0.00	500.00	500.00	0.00
87. 1000-2200-1000-53300-940 Employee train. & dev. RR (K-8) Vz	0.00	300.00	300.00	0.00
88. 1000-2200-1000-53400-940 Contracted Services RR (K-8) Vz	0.00	150.00	0.00	(150.00)
89. 1000-2200-1000-55800-940 Employee travel RR (K-8) Vz	0.00	100.00	200.00	100.00
90. 1000-2200-1000-56100-940 Supplies RR (K-8) Vz	1,240.11	1,800.00	800.00	(1,000.00)
91. 1000-2200-1000-56400-940 Books RR (K-8) Vz	0.00	800.00	400.00	(400.00)
92. 1000-2200-1000-57300-940 Equipment RR (K-8) Vz	412.34	150.00	300.00	150.00
93. 1000-2200-1000-57341-940 Tech related hardware RR (K-8) Vz	0.00	150.00	50.00	(100.00)
TOTAL RESOURCE ROOM	\$270,650.46	\$357,395.62	\$408,014.60	\$50,618.98
<u>ELEMENTARY TUITION</u>				
94. 1000-2100-1025-55630-940 Tuition paid to other schools (3-8) Vz	4,998.02	24,000.00	28,800.00	4,800.00
TOTAL ELEMENTARY TUITION	\$4,998.02	\$24,000.00	\$28,800.00	\$4,800.00
<u>CONTRACTED SERVICES</u>				
95. 1000-2400-1000-53440-940 Homebound/Hospital CS (K-8) Vz	1,264.05	1,000.00	1,000.00	0.00
96. 1000-2800-2140-53440-940 Psychological CS (K-8) Vz	2,418.52	1,000.00	1,000.00	0.00
97. 1000-2800-2160-53440-940 Occupational Therapy CS (K-8) Vz	1,811.25	5,000.00	5,000.00	0.00
TOTAL CONTRACTED SERVICES	\$5,493.82	\$7,000.00	\$7,000.00	\$0.00
<u>SPEECH LANGUAGE</u>				
98. 1000-2800-2150-51010-940 Teacher salary SLP (K-8) Vz	41,846.18	59,650.00	64,600.00	4,950.00
99. 1000-2800-2150-52010-940 Teacher benefits SLP (K-8) Vz	229.16	282.06	336.86	54.80
100. 1000-2800-2150-52110-940 Teacher insurances SLP (K-8) Vz	17,616.49	20,667.60	21,230.00	562.40
101. 1000-2800-2150-52210-940 Teacher medicare SLP (K-8) Vz	591.61	864.93	936.70	71.77
102. 1000-2800-2150-52310-940 Teacher retirement SLP (K-8) Vz	1,108.91	1,580.80	1,711.90	131.10

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Report # 1271

Account Number / Description	Spent through March 14 7/1/2013 - 6/30/2014	Adopted 7/1/2013 - 6/30/2014	Proposed 7/1/2014 - 6/30/2015	Difference 7/1/2014 - 6/30/2015
103. 1000-2800-2150-53300-940 Employee trg & dev. SLP (K-8) Vz	0.00	250.00	250.00	0.00
104. 1000-2800-2150-53440-940 CS Speech/Language (K-8) Vz	288.80	0.00	0.00	0.00
105. 1000-2800-2150-55800-940 Employee travel SLP (K-8) Vz	0.00	50.00	100.00	50.00
106. 1000-2800-2150-56100-940 Supplies SLP (K-8) Vz	163.14	300.00	300.00	0.00
107. 1000-2800-2150-56400-940 Books SLP (K-8) Vz	0.00	200.00	200.00	0.00
108. 1000-2800-2150-56500-940 Tech Related Supplies SLP (K-8) Vz	95.68	100.00	50.00	(50.00)
109. 1000-2800-2150-58100-940 Dues & fees SLP (K-8) Vz	360.00	250.00	250.00	0.00
TOTAL SPEECH LANGUAGE	\$62,299.97	\$84,195.39	\$89,965.46	\$5,770.07
<u>SUMMER PROGRAM</u>				
110. 1000-2810-1000-51010-940 Teacher salary (K-8) Vz	2,882.50	5,500.00	4,000.00	(1,500.00)
111. 1000-2810-1000-51020-940 Ed Tech salary K-8) Vz	3,625.26	4,000.00	4,000.00	0.00
112. 1000-2810-1000-52010-940 Teacher benefits (K-8) Vz	32.84	39.19	40.40	1.21
113. 1000-2810-1000-52020-940 Ed Tech benefits (K-8) Vz	8.90	28.50	40.40	11.90
114. 1000-2810-1000-52210-940 Teachers medicare K-8) Vz	24.31	79.75	58.00	(21.75)
115. 1000-2810-1000-52220-940 Ed Tech medicare (K-8) Vz	57.49	58.00	306.00	248.00
116. 1000-2810-1000-52310-940 Teacher retirement (K-8) Vz	44.58	145.86	145.86	0.00
117. 1000-2810-1000-52320-940 Ed Tech retirement (K-8) Vz	105.09	106.08	0.00	(106.08)
TOTAL SUMMER PROGRAM	\$6,780.97	\$9,957.38	\$8,590.66	\$(1,366.72)
<u>CONTINGENCY - SPECIAL ED.</u>				
118. 1000-2100-1000-59000-970 Contingency, Special Education	0.00	40,000.00	40,000.00	0.00
TOTAL SPECIAL ED. CONTINGENCY	\$0.00	\$40,000.00	\$40,000.00	\$0.00
TOTAL ELEM. SCHOOL SPECIAL ED.	\$350,223.24	\$522,548.39	\$582,370.72	\$59,822.33
<u>HIGH SCHOOL</u>				
119. 1000-2100-1026-51210-980 Tutor Salary (9-12)	2,775.00	0.00	0.00	0.00
120. 1000-2100-1026-52010-980 Tutor Benefits (9-12)	25.80	0.00	0.00	0.00
121. 1000-2100-1026-52220-980 Tutor Medicare	40.26	0.00	0.00	0.00
122. 1000-2100-1026-52310-980 Tutor Retirement (9-12)	73.56	0.00	0.00	0.00
123. 1000-2100-1026-55630-990 Tuition paid to other schools (9-12) Vz	123,135.24	159,000.00	156,000.00	(3,000.00)
TOTAL HIGH SCHOOL	\$126,049.86	\$159,000.00	\$156,000.00	\$(3,000.00)
<u>CONTRACTED SERVICES (9-12)</u>				
124. 1000-2400-1000-53440-980 Homebound/Hospital CS (9-12) Vz	2,808.09	500.00	1,000.00	500.00
125. 1000-2800-2150-53440-990 Speech/Language CS (9-12) Vz	1,355.73	500.00	500.00	0.00
126. 1000-2800-2160-53440-980 Occupational Therapy CS (9-12) Vz	126.00	800.00	0.00	(800.00)
127. 1000-2800-2180-53440-980 Physical Therapy CS (9-12) Vz	0.00	250.00	0.00	(250.00)
TOTAL CONTRACTED SERVICES	\$4,289.82	\$2,050.00	\$1,500.00	\$(550.00)
TOTAL HIGH SCHOOL SPECIAL ED	\$130,339.68	\$161,050.00	\$157,500.00	\$(3,550.00)
<u>SPECIAL ED SUPPORT SERVICES</u>				
128. 1000-2500-2330-53400-760 Special Ed Support Services	60,654.98	84,517.34	65,000.00	(19,517.34)

Veazie School Department Draft 2

Report # 1271

Account Number / Description	Spent through March 14	Adopted	Proposed	Difference
	7/1/2013 - 6/30/2014	7/1/2013 - 6/30/2014	7/1/2014 - 6/30/2015	7/1/2014 - 6/30/2015
TOTAL SUPPORT SERVICES	\$60,654.98	\$84,517.34	\$65,000.00	\$ (19,517.34)
TOTAL SPECIAL EDUCATION	\$60,654.98	\$84,517.34	\$65,000.00	\$ (19,517.34)
TOTAL SPECIAL EDUCATION PROG.	\$541,217.90	\$768,115.73	\$804,870.72	\$36,754.99

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Report # 1271

Account Number / Description	Spent through March 14 7/1/2013 - 6/30/2014	Adopted 7/1/2013 - 6/30/2014	Proposed 7/1/2014 - 6/30/2015	Difference 7/1/2014 - 6/30/2015
<u>CTE INSTRUCTION</u>				
<u>CTE INSTRUCTION</u>				
129. 1000-3000-1000-55640-992 Regional UTC Assessment (9-12) Vz	15,494.60	18,593.51	27,320.81	8,727.30
130. 1000-6300-3000-55640-500 Adult Ed UTC Assessment (9-12) Vz	1,155.00	1,385.98	1,508.43	122.45
TOTAL CTE INSTRUCTION	\$16,649.60	\$19,979.49	\$28,829.24	\$8,849.75
TOTAL CTE INSTRUCTION	\$16,649.60	\$19,979.49	\$28,829.24	\$8,849.75

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Report # 1271

Account Number / Description	Spent through March 14 7/1/2013 - 6/30/2014	Adopted 7/1/2013 - 6/30/2014	Proposed 7/1/2014 - 6/30/2015	Difference 7/1/2014 - 6/30/2015
<u>OTHER INSTRUCTION</u>				
<u>CO-CURRICULAR</u>				
131. 1000-9100-1000-51500-740 Stipend Co-Curr (K-8) Vz	4,546.06	5,350.00	6,350.00	1,000.00
132. 1000-9100-1000-52000-740 Benefits Co-Curr (K-8) Vz	37.93	38.12	64.14	26.02
133. 1000-9100-1000-52200-740 SS/medicare Co-Curr (K-8) Vz	65.78	77.58	485.78	408.20
134. 1000-9100-1000-52300-740 Stipend retirement Co-Curr (K-8) Vz	120.23	141.78	168.28	26.50
135. 1000-9100-1000-56100-740 Supplies Co-Curr (K-8) Vz	0.00	800.00	800.00	0.00
136. 1000-9100-1000-58900-740 Miscellaneous Co-Curr (K-8) Vz	874.50	1,000.00	1,000.00	0.00
TOTAL CO-CURRICULAR	\$5,644.50	\$7,407.48	\$8,868.20	\$1,460.72
<u>EXTRA-CURRICULAR</u>				
137. 1000-9200-1000-51500-740 Coach stipend Extra-Curr (K-8) Vz	13,925.00	25,680.00	25,580.00	(100.00)
138. 1000-9200-1000-52000-740 Coach benefits Extra-Curr (K-8) Vz	74.64	141.93	176.88	34.95
139. 1000-9200-1000-52200-740 Coach SS/medicare Extra-Curr (K-8) Vz	207.61	372.36	1,956.87	1,584.51
140. 1000-9200-1000-52300-740 Stipend retirement Extra-Curr (K-8) Vz	365.58	680.52	677.87	(2.65)
141. 1000-9200-1000-53000-740 Purchased Services Extra-Curr (K-8)Vz	1,956.25	3,750.00	3,750.00	0.00
142. 1000-9200-1000-56000-740 Supplies Extra-Curr (K-8) Vz	1,808.70	2,700.00	2,700.00	0.00
143. 1000-9200-1000-58100-740 Dues & fees Extra-Curr (K-8) Vz	435.00	650.00	650.00	0.00
TOTAL EXTRA CURRICULAR	\$18,772.78	\$33,974.81	\$35,491.62	\$1,516.81
TOTAL OTHER INSTRUCTION	\$24,417.28	\$41,382.29	\$44,359.82	\$2,977.53

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Account Number / Description	Spent through March 14 7/1/2013 - 6/30/2014	Adopted 7/1/2013 - 6/30/2014	Proposed 7/1/2014 - 6/30/2015	Difference 7/1/2014 - 6/30/2015
<u>STUDENT & STAFF SUPPORT</u>				
<u>GUIDANCE</u>				
144. 1000-0000-2120-51010-740 Guidance Dir salary (K-8) Vz	25,892.33	38,440.00	41,240.00	2,800.00
145. 1000-0000-2120-52010-740 Guidance Dir benefits K-8) Vz	185.64	210.72	241.08	30.36
146. 1000-0000-2120-52110-740 Guidance Dir insurances (K-8) Vz	3,779.97	3,544.70	3,736.00	191.30
147. 1000-0000-2120-52210-740 Guidance Dir medicare (K-8) Vz	424.49	788.92	597.98	(190.94)
148. 1000-0000-2120-52310-740 Teacher retirement Guidance (K-8) Vz	686.12	1,018.68	1,092.86	74.18
149. 1000-0000-2120-53300-740 Employee training & dev. (K-8) Vz	0.00	400.00	400.00	0.00
150. 1000-0000-2120-56100-740 Supplies Guid (K-8) Vz	0.00	300.00	300.00	0.00
151. 1000-0000-2120-56400-740 Books Guid (K-8) Vz	87.15	300.00	300.00	0.00
152. 1000-0000-2120-58100-740 Dues & fees Guid (K-8) Vz	0.00	300.00	300.00	0.00
TOTAL GUIDANCE	\$31,055.70	\$45,303.02	\$48,207.92	\$2,904.90
<u>NURSE</u>				
153. 1000-0000-2130-51010-760 Nurse salary (K-8) Vz	14,188.47	21,700.00	21,910.00	210.00
154. 1000-0000-2130-52010-760 Nurse benefits (K-8) Vz	104.52	132.57	161.83	29.26
155. 1000-0000-2130-52110-760 Nurse insurances (K-8) Vz	1,308.68	1,841.09	1,908.00	66.91
156. 1000-0000-2130-52210-760 Nurse medicare (K-8) Vz	218.96	415.86	317.70	(98.16)
157. 1000-0000-2130-52310-760 Teacher retirement Nurse (K-8) Vz	376.04	575.12	580.62	5.50
158. 1000-0000-2130-53300-760 Employee Trg. & dev. Nurse (K-8) Vz	126.00	300.00	300.00	0.00
159. 1000-0000-2130-55800-760 Employee travel Nurse (K-8) Vz	0.00	200.00	200.00	0.00
160. 1000-0000-2130-56000-760 Supplies Nurse (K-8) Vz	330.53	1,200.00	1,200.00	0.00
TOTAL NURSE	\$16,653.20	\$26,364.64	\$26,578.15	\$213.51
<u>TECHNOLOGY</u>				
161. 1000-0000-2230-51040-760 Tech Specialist salary (K-8) Vz	13,416.06	23,706.03	30,198.72	6,492.69
162. 1000-0000-2230-51500-760 Stipend Tech (K-8) Vz	2,189.49	2,567.82	2,800.00	232.18
163. 1000-0000-2230-52000-760 Stipend benefits Tech (K-8) Vz	11.54	18.29	28.28	9.99
164. 1000-0000-2230-52040-760 Tech Spec benefits (K-8) Vz	93.92	141.70	211.31	69.61
165. 1000-0000-2230-52140-760 Tech Spec Insurances (K-8) Vz	1,357.24	0.00	2,773.00	2,773.00
166. 1000-0000-2230-52200-760 Stipends medicare Tech (K-8) Vz	31.54	37.23	214.20	176.97
167. 1000-0000-2230-52240-760 Tech Spec SS/medicare (K-8) Vz	198.89	507.21	437.88	(69.33)
168. 1000-0000-2230-52300-760 Stipend retirement Tech (K-8) Vz	57.84	0.00	74.20	74.20
169. 1000-0000-2230-52330-760 Retirement	0.00	0.00	69.88	69.88
170. 1000-0000-2230-52340-760 Adm retirement Tech (K-8) Vz	0.00	628.16	0.00	(628.16)
171. 1000-0000-2230-53300-760 Employee trg. & dev.Tech (K-8) Vz	0.00	300.00	300.00	0.00
172. 1000-0000-2230-53500-760 Contracted Services Tech (K-8) Vz	3,632.00	4,980.00	4,980.00	0.00
173. 1000-0000-2230-54320-760 Tech Related Repairs Tech (K-8) Vz	280.50	1,500.00	1,500.00	0.00
174. 1000-0000-2230-55800-760 Employee travel Tech (K-8) Vz	0.00	250.00	250.00	0.00
175. 1000-0000-2230-56500-760 Tech related supplies Tech (K-8) Vz	1,286.39	3,000.00	3,000.00	0.00
176. 1000-0000-2230-57341-760 Tech related hardware (K-8) Vz	12,307.47	15,400.00	16,804.00	1,404.00
177. 1000-0000-2230-57351-760 Tech related software (K-8) Vz	84.95	1,500.00	1,000.00	(500.00)
178. 1000-0000-2230-58100-760 Dues & fees (K-8) Vz	0.00	100.00	100.00	0.00
TOTAL TECHNOLOGY	\$34,947.83	\$54,636.44	\$64,741.47	\$10,105.03

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IMPROVEMENT OF INSTR.				
179. 1000-0000-2213-51230-140 Substitute salary Imp.I. (K-8) Vz	961.46	1,044.00	1,060.15	16.15
180. 1000-0000-2213-51500-140 Stipend Curr Imp.I. (K-8) Vz	0.00	2,600.00	2,500.00	(100.00)
181. 1000-0000-2213-52000-140 Stipend benefits Imp.I. (K-8) Vz	0.00	18.53	15.00	(3.53)
182. 1000-0000-2213-52030-140 Substitute benefits Imp.I. (K-8) Vz	6.69	6.40	8.24	1.84
183. 1000-0000-2213-52200-140 Stipend SS/medicare Imp.I. (K-8) Vz	0.00	37.70	36.25	(1.45)
184. 1000-0000-2213-52230-140 Substitute SS/medicare Imp.I. (K-8) Vz	0.00	15.14	0.00	(15.14)
185. 1000-0000-2213-52300-140 Stipend retirement Imp.I. (K-8) Vz	0.00	68.90	66.25	(2.65)
186. 1000-0000-2213-52330-140 Substitute retirement Imp.I. (K-8) Vz	7.75	27.67	27.70	0.03
187. 1000-0000-2213-58100-140 Dues & fees Imp. I. (K-8) Vz	4,214.40	3,500.00	4,300.00	800.00
188. 1000-0000-2213-58930-140 Certification Imp. I. (K-8) Vz	200.00	550.00	1,105.00	555.00
TOTAL IMPROVEMENT OF INSTR.	\$5,390.30	\$7,868.34	\$9,118.59	\$1,250.25
CURRICULUM				
189. 1000-0000-2210-51010-760 Salary - Curriculum (K-8) Vz	0.00	0.00	5,000.00	5,000.00
190. 1000-0000-2210-52010-760 Curriculum benefits Imp.I. (K-8) Vz	0.00	0.00	50.50	50.50
191. 1000-0000-2210-52210-760 SS/Medicare Curr (K-8) Vz	0.00	0.00	382.50	382.50
192. 1000-0000-2210-53300-760 Prof Develop Curr (K-8) Vz	0.00	0.00	2,000.00	2,000.00
193. 1000-0000-2210-55800-760 Employee Travel Curr (K-8) Vz	0.00	0.00	1,000.00	1,000.00
194. 1000-0000-2210-56000-760 Office Supply/Equip Curr (K-8) Vz	0.00	0.00	250.00	250.00
195. 1000-0000-2210-58100-760 Dues & fees - Curr (K-8) Vz	0.00	0.00	200.00	200.00
TOTAL CURRICULUM	\$0.00	\$0.00	\$8,883.00	\$8,883.00
LIBRARY				
196. 1000-0000-2220-51020-740 Ed Tech salary Lib (K-8) Vz	21,447.75	26,798.63	27,598.13	799.50
197. 1000-0000-2220-52020-740 Ed Tech benefits Lib (K-8) Vz	142.91	146.54	185.15	38.61
198. 1000-0000-2220-52120-740 Ed Tech insurances Lib (K-8) Vz	5,618.56	10,163.40	14,144.00	3,980.60
199. 1000-0000-2220-52220-740 Ed Tech medicare Lib (K-8) Vz	311.03	388.58	400.17	11.59
200. 1000-0000-2220-52320-740 Ed Tech retirement Lib (K-8) Vz	568.36	710.06	731.35	21.29
201. 1000-0000-2220-56100-740 Supplies Library (K-8) Vz	517.61	900.00	900.00	0.00
202. 1000-0000-2220-56400-740 Books & periodicals Library (K-8) Vz	5,352.48	5,600.00	5,600.00	0.00
203. 1000-0000-2220-56600-740 AV Supplies Library (K-8) Vz	1,340.91	1,500.00	1,500.00	0.00
204. 1000-0000-2220-57300-740 Equipment Library (K-8) Vz	1,008.37	1,500.00	1,500.00	0.00
TOTAL LIBRARY	\$36,307.98	\$47,707.21	\$52,558.80	\$4,851.59
TOTAL STUDENT & STAFF SUPPORT	\$124,355.01	\$181,879.65	\$210,087.93	\$28,208.28

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Report # 1271

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<u>SYSTEM ADMINISTRATION</u>				
<u>SCHOOL BOARD</u>				
205. 1000-0000-2310-51500-760 Stipends- School Committee (K-8) Vz	1,155.00	1,000.23	2,050.00	1,049.77
206. 1000-0000-2310-52000-760 Unemploy/WC/Inc Sch Comm. (K-8) Vz	0.78	3.00	12.30	9.30
207. 1000-0000-2310-52200-760 SS/Medicare Sch Committee (K-8) Vz	88.37	76.51	156.83	80.32
208. 1000-0000-2310-53300-760 Prof Develop Sch Committee (K-8) Vz	244.00	100.00	250.00	150.00
209. 1000-0000-2310-53450-760 Legal Services Sch Committee (K-8) Vz	1,745.92	3,000.00	3,000.00	0.00
210. 1000-0000-2310-53460-760 Audit Services Sch Comm. (K-8) Vz	3,939.32	5,000.00	5,000.00	0.00
211. 1000-0000-2310-55210-760 Liability ins. Veazie Board (K-8) V	2,485.00	929.00	2,609.25	1,680.25
212. 1000-0000-2310-55400-760 Advertising Sch Committee (K-8) Vz	0.00	1,000.00	1,000.00	0.00
213. 1000-0000-2310-55800-760 Committee Travel Sch Comm. (K-8) Vz	0.00	100.00	100.00	0.00
214. 1000-0000-2310-56900-760 Misc Sch Committee (K-8) Vz	604.00	1,000.00	1,000.00	0.00
215. 1000-0000-2310-58100-760 Dues & Fees Sch Committee (K-8) Vz	2,345.43	1,000.00	2,000.00	1,000.00
TOTAL SCHOOL BOARD	\$12,607.82	\$13,208.74	\$17,178.38	\$3,969.64
<u>SUPERINTENDENT'S OFFICE</u>				
216. 1000-0000-2320-53410-760 Assess for Admin Supt Office	18,750.00	25,000.00	25,000.00	0.00
217. 1000-0000-2320-55800-760 Employee Travel Supt Office	670.56	750.00	750.00	0.00
TOTAL SUPERINTENDENT'S OFFICE	\$19,420.56	\$25,750.00	\$25,750.00	\$0.00
<u>FINANCE OFFICE</u>				
218. 1000-0000-2510-53400-760 Finance Office Support Services	43,655.02	58,204.08	46,000.00	(12,204.08)
TOTAL FINANCE OFFICE	\$43,655.02	\$58,204.08	\$46,000.00	\$(12,204.08)
TOTAL SYSTEM ADMINISTRATION	\$75,683.40	\$97,162.82	\$88,928.38	\$(8,234.44)

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<u>SCHOOL ADMINISTRATION</u>				
<u>PRINCIPAL'S OFFICE</u>				
219. 1000-0000-2400-51040-740 Principal salary (K-8) Vz	69,542.86	82,187.00	83,008.87	821.87
220. 1000-0000-2400-51180-740 Secretary salary Princ (K-8) Vz	22,308.48	30,020.40	30,931.80	911.40
221. 1000-0000-2400-51230-740 Substitute salary Principal (K-8) Vz	715.00	1,139.40	1,140.00	0.60
222. 1000-0000-2400-52030-740 Substitute benefits Princ (K-8) Vz	4.50	6.98	8.99	2.01
223. 1000-0000-2400-52040-740 Principal benefits (K-8) Vz	53.04	375.02	424.56	49.54
224. 1000-0000-2400-52080-740 Secretary benefits (K-8) Vz	148.76	159.83	198.82	38.99
225. 1000-0000-2400-52140-740 Principal insurances (K-8) Vz	7,346.96	8,469.60	8,962.08	492.48
226. 1000-0000-2400-52180-740 Secretary insurances Prin (K-8) Vz	14,152.12	17,608.44	14,144.00	(3,464.44)
227. 1000-0000-2400-52230-740 Substitute SS/medicare- Princ (K-8) Vz	52.68	16.52	16.53	0.01
228. 1000-0000-2400-52240-740 Principal medicare (K-8) Vz	1,008.48	1,191.71	1,203.63	11.92
229. 1000-0000-2400-52280-740 Secretary SS/medicare Princ (K-8) Vz	1,656.95	2,296.56	2,366.28	69.72
230. 1000-0000-2400-52330-740 Substitute retirement Princ.(K-8) Vz	0.86	30.20	0.00	(30.20)
231. 1000-0000-2400-52340-740 Adm retirement Princ. (K-8) Vz	1,842.94	2,178.02	2,199.74	21.72
232. 1000-0000-2400-52380-740 Secretary retirement Prin (K-8) Vz	1,450.05	1,951.33	2,010.57	59.24
233. 1000-0000-2400-53300-740 Employee train & dev. Princ (K-8) Vz	168.00	250.00	250.00	0.00
234. 1000-0000-2400-54000-740 Purchase services Prin (K-8) Vz	1,419.33	2,738.00	1,325.00	(1,413.00)
235. 1000-0000-2400-54445-740 Photocopier lease Princ K-8) Vz	3,102.00	3,102.00	3,300.00	198.00
236. 1000-0000-2400-55310-740 Communication & Postage Prin (K-8)Vz	4,211.43	6,350.00	5,350.00	(1,000.00)
237. 1000-0000-2400-55800-740 Employee travel Princ. (K-8) Vz	94.36	500.00	500.00	0.00
238. 1000-0000-2400-56100-740 Supplies Princ.(K-8) Vz	837.19	1,200.00	1,200.00	0.00
239. 1000-0000-2400-56900-740 Miscellaneous Principal (K-8) Vz	200.59	500.00	500.00	0.00
240. 1000-0000-2400-57300-740 Equipment Princ. (K-8) Vz	96.89	200.00	200.00	0.00
241. 1000-0000-2400-58100-740 Dues & fees Princ. (K-8) Vz	695.00	800.00	800.00	0.00
TOTAL PRINCIPAL'S OFFICE	\$131,108.47	\$163,271.01	\$160,040.87	\$ (3,230.14)
TOTAL SCHOOL ADMINISTRATION	\$131,108.47	\$163,271.01	\$160,040.87	\$ (3,230.14)

Veazie School Department Draft 2

Report # 1271

Account Number / Description	Spent through March 14 7/1/2013 - 6/30/2014	Adopted 7/1/2013 - 6/30/2014	Proposed 7/1/2014 - 6/30/2015	Difference 7/1/2014 - 6/30/2015
<u>TRANSPORTATION</u>				
<u>TRANSPORTATION</u>				
242. 1000-0000-2700-55140-760 Purchased Transportation Srv (K-8) Vz	86,666.64	97,500.00	101,500.00	4,000.00
243. 1000-0000-2700-56260-760 Diesel fuel (K-8) Vz	15,765.86	26,000.00	26,000.00	0.00
244. 1000-0000-2750-55140-760 Private transportation Sp.Ed. (K-8) Vz	79.65	6,000.00	5,000.00	(1,000.00)
245. 1000-0000-2770-55140-760 Transportation - Homeless/Vz	0.00	500.00	0.00	(500.00)
TOTAL TRANSPORTATION	\$102,512.15	\$130,000.00	\$132,500.00	\$2,500.00
TOTAL TRANSPORTATION	\$102,512.15	\$130,000.00	\$132,500.00	\$2,500.00

Veazie School Department Draft 2

Report # 1271

Account Number / Description	Spent through March 14 7/1/2013 - 6/30/2014	Adopted 7/1/2013 - 6/30/2014	Proposed 7/1/2014 - 6/30/2015	Difference 7/1/2014 - 6/30/2015
<u>FACILITIES MAINTENANCE</u>				
<u>OPERATION & MAINTENANCE</u>				
246. 1000-0000-2600-54100-740 Water, Sewer,& Trash (K-8) Vz	4,333.21	5,000.00	5,000.00	0.00
247. 1000-0000-2600-54400-740 Rental of Facility (K-8) Vz	0.00	200.00	200.00	0.00
248. 1000-0000-2600-55210-740 Insurance Build & contents (K-8) Vz	7,407.00	7,159.00	7,777.35	618.35
249. 1000-0000-2600-56210-740 Energy - Natural Gas (K-8) Vz	24,600.77	19,000.00	22,000.00	3,000.00
250. 1000-0000-2600-56220-740 Energy - Electricity (K-8) Vz	28,740.08	38,100.00	42,000.00	3,900.00
251. 1000-0000-2600-56230-740 Energy - propane (K-8) Vz	563.00	600.00	600.00	0.00
252. 1000-0000-2600-56240-740 Energy - oil (K-8) Vz	0.00	600.00	600.00	0.00
TOTAL OPERATION & MAINT.	\$65,644.06	\$70,659.00	\$78,177.35	\$7,518.35
<u>CUSTODIAL</u>				
253. 1000-0000-2610-54200-740 Custodial Services (K-8) Vz	74,800.30	88,690.00	88,690.00	0.00
254. 1000-0000-2610-54440-740 Custodial equip rentals (K-8) Vz	352.85	1,000.00	1,000.00	0.00
255. 1000-0000-2610-56000-740 Supplies Cust (K-8) Vz	4,202.63	5,900.00	5,900.00	0.00
256. 1000-0000-2610-57300-740 Equipment Cust. (K-8) Vz	0.00	750.00	750.00	0.00
TOTAL CUSTODIAL	\$79,355.78	\$96,340.00	\$96,340.00	\$0.00
<u>MAINTENANCE</u>				
257. 1000-0000-2620-54000-760 Purchase Services Mainten (K-8) Vz	17,889.44	30,586.00	30,586.00	0.00
258. 1000-0000-2620-54300-760 Grounds Maintenance (K-8) Vz	0.00	3,200.00	4,200.00	1,000.00
259. 1000-0000-2620-54310-760 Repair & maintenance Maint. (K-8) Vz	11,407.32	19,500.00	29,500.00	10,000.00
260. 1000-0000-2640-54300-760 Equipment repairs Maint. (K-8) Vz	1,638.96	4,500.00	4,500.00	0.00
TOTAL MAINTENANCE	\$30,935.72	\$57,786.00	\$68,786.00	\$11,000.00
TOTAL FACILITIES MAINTENANCE	\$175,935.56	\$224,785.00	\$243,303.35	\$18,518.35

Veazie School Department Draft 2

Report # 1271

Account Number / Description	Spent through March 14 7/1/2013 - 6/30/2014	Adopted 7/1/2013 - 6/30/2014	Proposed 7/1/2014 - 6/30/2015	Difference 7/1/2014 - 6/30/2015
<u>DEBT SERVICE & OTHER</u>				
<u>VEAZIE DEBT SERVICE</u>				
261. 1000-0000-5100-58310-760 Principal Payment (K-8) Vz	268,295.00	268,295.00	268,295.00	0.00
262. 1000-0000-5100-58320-760 Interest Payment (K-8) Vz	63,074.18	68,095.88	48,148.68	(19,947.20)
TOTAL VEAZIE DEBT SERVICE	\$331,369.18	\$336,390.88	\$316,443.68	\$(19,947.20)
<u>RSU DEBT SERVICE</u>				
263. 1000-0000-2690-58310-760 RSU Lease Payment-Vz	54,126.04	54,126.04	0.00	(54,126.04)
264. 1000-0000-2690-58320-760 RSU Lease Purch.Interest-Vz	2,537.97	2,537.97	0.00	(2,537.97)
265. 1000-0000-5100-58314-760 RSU Bangor Savings-Vz	9,270.80	9,270.80	0.00	(9,270.80)
266. 1000-0000-5100-58324-760 RSU Bangor Savings Interest-Vz	405.38	405.38	0.00	(405.38)
TOTAL RSU DEBT SERVICE	\$66,340.19	\$66,340.19	\$0.00	\$(66,340.19)
TOTAL DEBT SERVICE & OTHER	\$397,709.37	\$402,731.07	\$316,443.68	\$(86,287.39)

Veazie School Department Draft 2

Report # 1271

Account Number / Description	Spent through March 14 7/1/2013 - 6/30/2014	Adopted 7/1/2013 - 6/30/2014	Proposed 7/1/2014 - 6/30/2015	Difference 7/1/2014 - 6/30/2015
<u>SCHOOL LUNCH</u>				
267. 1000-0000-3100-59100-760 Support of School Lunch Prog. (K-8) Vz	50,000.00	50,000.00	30,000.00	(20,000.00)
TOTAL SCHOOL LUNCH	\$50,000.00	\$50,000.00	\$30,000.00	\$(20,000.00)
GRAND TOTAL	\$3,052,835.23	\$4,268,547.06	\$4,265,505.63	\$(3,041.43)

Cost Centers	Approved 2013-2014	Proposed 2014-15	Difference	%
Total Article 14 - Regular Instruction	\$ 2,189,240.00	\$ 2,206,141.64	\$ 16,901.64	0.77%
Total Article 15 - Special Ed Instruction	\$ 768,115.73	\$ 804,870.72	\$ 36,754.99	4.79%
Total Article 16 - CTE Instruction	\$ 19,979.49	\$ 28,829.24	\$ 8,849.75	44.29%
Total Article 17 - Other Instruction	\$ 41,382.29	\$ 44,359.82	\$ 2,977.53	7.20%
Total Article 18 - Student & Staff	\$ 181,879.65	\$ 210,087.93	\$ 28,208.28	15.51%
Total Article 19 - System Admin.	\$ 97,162.82	\$ 88,928.38	\$ (8,234.44)	-8.47%
Total Article 20 - School Admin.	\$ 163,271.01	\$ 160,040.87	\$ (3,230.14)	-1.98%
Total Article 21 - Transportation	\$ 130,000.00	\$ 132,500.00	\$ 2,500.00	1.92%
Total Article 22 - Facilities Maintenance	\$ 224,785.00	\$ 243,303.35	\$ 18,518.35	8.24%
Total Article 23 - Debt Service	\$ 402,731.07	\$ 316,443.68	\$ (86,287.39)	-21.43%
Total Article 24 - All Other (School Lunch)	\$ 50,000.00	\$ 30,000.00	\$ (20,000.00)	-40.00%
GRAND TOTAL	\$ 4,268,547.06	\$ 4,265,505.63	\$ (3,041.43)	-0.07%

Veazie's Assessment

Fiscal Year 2011 \$2,716,927

Fiscal Year 2012 \$2,903,007

Fiscal Year 2013 \$2,990,023

Fiscal Year 2014 \$2,778,082

Fiscal Year 2015 \$2,724,263



+ \$7,336

Revenues

FY 2014-2015 Proposed Budget

Initial Request Worksheet

Revenue

Account	Current Budget	Budget Request
Dept: 100 GENERAL GOVE		
1100 RE TAX COMM	2,515,643.00	
1150 RE SUPPLEMNT	563.00	
1200 PP TAX COMM	2,470,952.00	
1250 PP SUPPLEMNT	0.00	
1300 EXCISE-BMV	290,000.00	300,000.00
1350 EXCISE-BOATS	1,500.00	1,500.00
1500 TAX INT&COST	9,500.00	10,000.00
2100 MUNIC REV SH	129,068.00	119,139.00
2200 LOCL RD ASST	15,000.00	15,000.00
2300 GA REIMBURSE	7,000.00	7,000.00
2400 HOMESTD EXMP	43,084.00	43,477.00
2420 VET REIMBURS	1,700.00	2,000.00
2460 TREE GROWTH	300.00	300.00
2470 BETE	2,320.00	2,320.00
2500 SNO MO REIMB	300.00	400.00
3100 CLERKS FEES	500.00	500.00
3200 AGENT FEES	5,000.00	5,000.00
3300 VITAL RECRDS	750.00	750.00
3400 PLUMB PERMIT	500.00	500.00
3450 BLDG PERMIT	1,000.00	1,000.00
3460 ELEC PERMIT	250.00	250.00
3500 MO HO PARK	360.00	360.00
3600 CABLE TV FEE	22,000.00	23,000.00
3700 ANIMAL FEES	500.00	600.00
4100 TIF ADM FEES	2,000.00	2,000.00
4200 MRC	16,000.00	16,000.00
5000 MISC REVENUE	0.00	200.00
6300 CEMETERY FEE	1,000.00	1,000.00
6350 CEMETERY LOT	2,000.00	2,000.00
7100 INTEREST	10,000.00	10,000.00
	5,548,790.00	564,296.00

Initial Request Worksheet
Revenue

Account	Current Budget	Budget Request
Dept: 200 POLICE		
1000 FEES & FINES	300.00	300.00
3000 CONC WEAPONS	700.00	500.00
	1,000.00	800.00

Initial Request Worksheet
Revenue

Account	Current Budget	Budget Request
Dept: 300 FIRE		
1000 MISC REVENUE	1,000.00	1,000.00
1010 EQUIP SALE	33,436.00	
	34,436.00	1,000.00

Initial Request Worksheet
Revenue

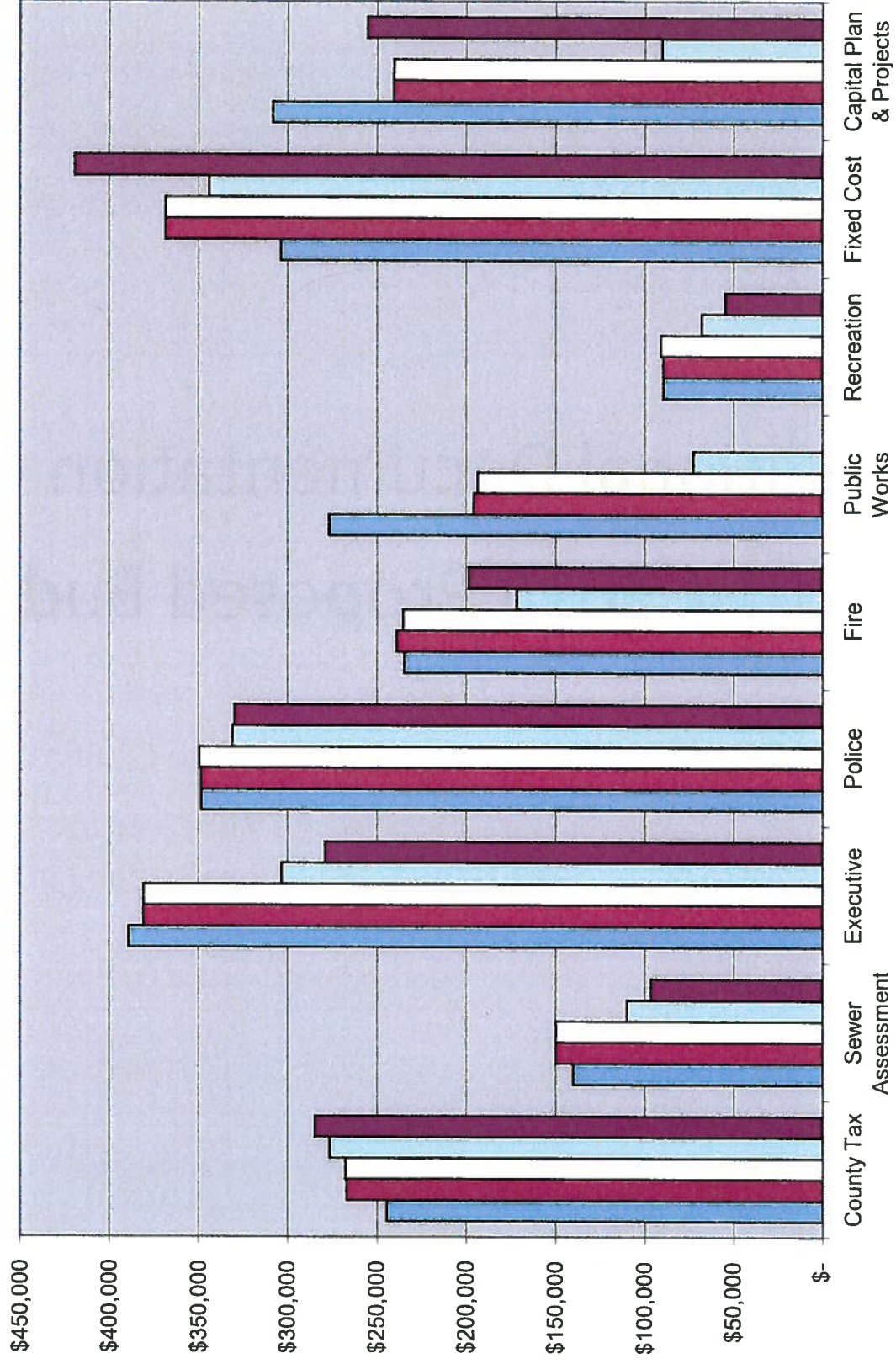
Account	Current Budget	Budget Request
Dept: 400 PUBLIC WORKS		
1000 WNTR RDS CON	8,640.00	8,640.00
	8,640.00	8,640.00

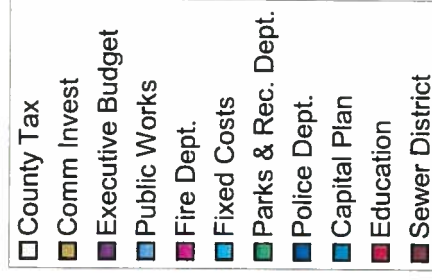
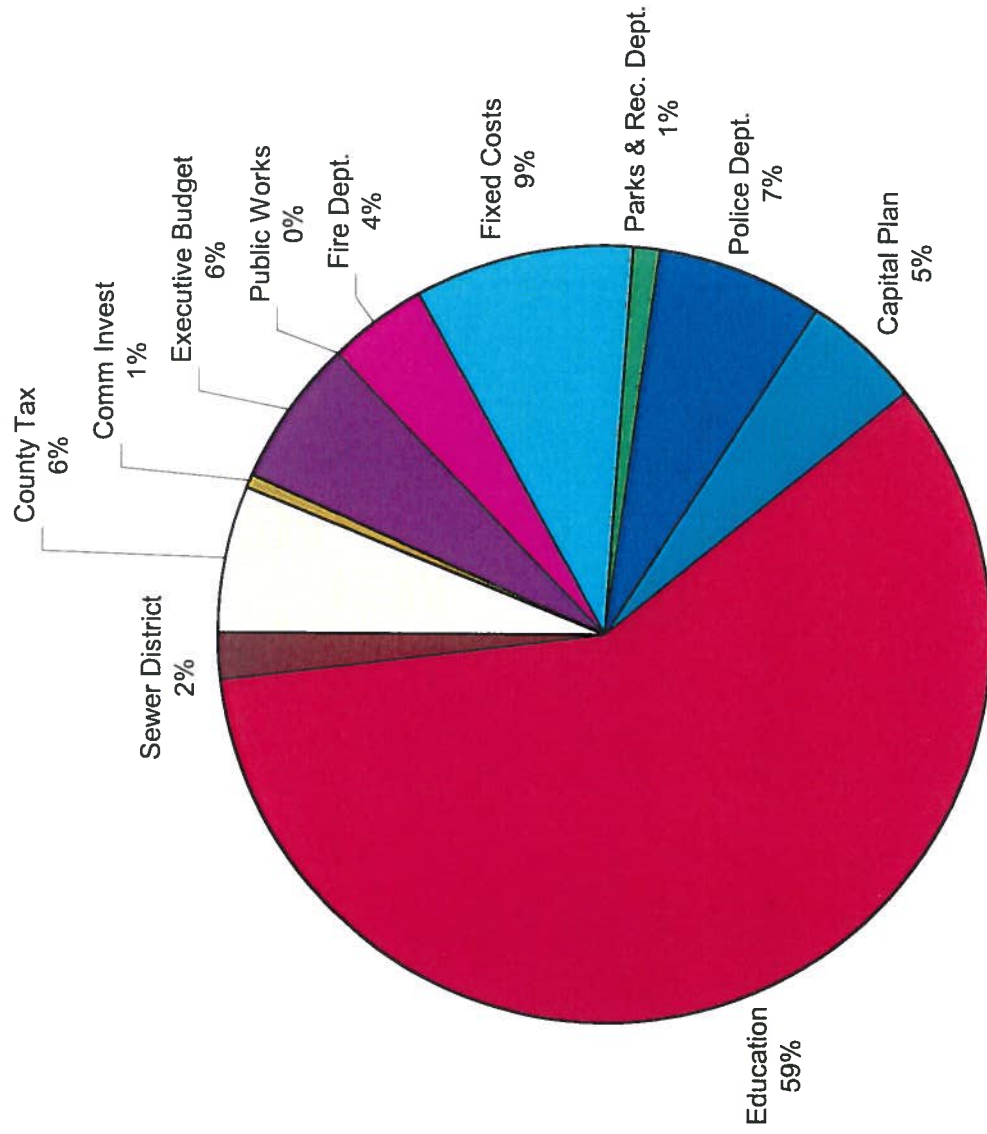
Initial Request Worksheet
Revenue

Account	Current Budget	Budget Request
Dept: 500 RECREATION		
1000 AFT SCHL PGM	27,000.00	
2000 ADULT PGM	500.00	
3000 SUMMER PGM	10,000.00	
4000 OTHR REC REV	0.00	
5000 YOUTH LEAGUE	900.00	
6000 COMM CTR RNT	6,240.00	6,240.00
	44,640.00	6,240.00
Revenue Totals:	5,637,506.00	580,976.00

Additional Documentation on FY 2014-2015 Proposed Budget

**Municipal Budget 5 Year History
(FY2010-2015)**





Memo and Supporting
Documentation from
Assessor Benjamin Birch
FY 2014-2015 Proposed Budget

TOWN OF VEAZIE
1084 Main Street, Veazie, ME 04401
Phone: (207) 947-2781 Fax: (207) 942-1654



May 8, 2014

TO: Mark Leonard, Veazie Town Manager

FROM: Benjamin F. Birch Jr., Assessor

RE: FY2014/15 Tax Rate Increase Notification

A handwritten signature in cursive script, reading "Benjamin F. Birch Jr.", is written over the "FROM:" line of the memorandum.

This memorandum is being sent to inform you that the Town of Veazie's tax rate will increase. For the past several years, Penobscot River Restoration Trust has been working on their River Restoration Project and removed the Veazie dam in 2013. As you recall last year we spoke with Laura Rose Day, Executive Director for the Penobscot River Restoration Trust, about the tax status of the Trust. At that time she informed us that even though they are a not-for-profit corporation, established for the purpose of implementing the core aspect of the Penobscot River Restoration Project, they would be paying taxes.

For the FY2013/14 assessment, they were assessed for both real estate and personal property. The Real Estate Account #25 had a taxable value of \$4,303,700 with a tax of \$75,314.75. The Personal Property Account #1 had a taxable value of \$3,000,000 with a tax of \$52,500.00. The combined taxable value is 7,303,700 with a tax of \$122,500.00. These assessments will be changing for the upcoming tax year.

I called Laura Rose Day yesterday, and we will be scheduling a meeting for next week to discuss the assessments of the Trust. After speaking with Laura Rose Day, I received a call from Scott Anderson, also with the Penobscot River Restoration Trust and he will be putting together information I requested pertaining to the loss of value due to the removal of the dam. I have requested that we inspect the property to ensure the assessment information is accurately updated.

My initial estimate for the tax rate increase is 45¢ or **an increase from 0.01750 up to 0.01795**. This would allow for an approximated \$7,000,000.00 loss in Total Valuation Base for Veazie.

I will be available Monday evening to explain this to town council.

Veazie
Name: Penobscot River Restoration Trust

Valuation Report

05/08/2014

Page 1

07 58

Account: 25 Card: 1 of 1

Map/Lot:

Location:

100 Veazie St.

Neighborhood 13 Penobscot R.Corr

Zoning/Use Industrial 1
Topography Rolling/
Utilities All Public/
Street Paved

Sale Data
Sale Date 12/17/2010
Sale Price 6,024,410
Sale Type Land & Buildings
Financing Unknown
Verified Public Record
Validity Other Non Valid

Reference 1 B12353P280

Reference 2

Tran/Land/Bldg 0 0 0

X Coordinate 0 Y Coordinate 0

Exemption(s) Land Schedule 1

Land Description

Units	Method - Description	Price/Unit	Total	Fctr	Influence	Value
130,680	\$/SF -	.59	77,101	100%	-----	77,101
22.00	Acres-Rear Land 1	5,000.00	110,000	100%	-----	110,000
5300.00	feet -	22.00	116,600	100%	-----	116,600
Total Acres 25	7,484.04 Per Acre				Land Total	303,701

Accpt Land	303,700	Bldg Override	4,000,000	Total	4,303,700
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Veazie

Billing Information

05/08/2014

08:55 AM

Account: 25 Card: 1

Name

Penobscot River Restoration Trust

Second Owner

Map / Lot

07 58

Address

3 Wade Street

P.O. Box 5695

Augusta, ME 04332 5695

Location

100 Veazie St.

Telephone

Reference 1

B12353P280

Reference 2

Book Page B12353P280 B7058P193

Land Code 0 None **Exempt Code 1** 0

Building Code 0 None **Exempt Code 2** 0

Tran Code 0 None **Exempt Code 3** 0

Name Code 1..... 0 **Entrance** 0 Inspection
 Name Code 2..... 0 **Information** 0 Information
Last Inspected 00/00/00

	Soft Wood	Hard Wood	Mixed	Other	Total
Acres	0	0	0	25.00	0025.00
Value	0	0	0	303,701	

Land 303,700 **Building** 4,000,000 **Exemption** 0

Total Account Values

	Assessment		Estimated
Land	303,700	Tax Rate	17.500
Building	4,000,000	Tax Amount	75,314.75
Exemption	0		
Taxable	4,303,700		

Veazie
08:56 AM

Billing Information

05/08/2014
Page 1

00100 Veazie St. (M7 L58)

1 PENOBSCOT RIVER RESTORATION TRUST (610)774-6303
3 WADE STREET Estate Services Associated Real Estate 25
P O BOX 5695
AUGUSTA ME 04332 5695

BUSINESS TYPE

Exempt Codes	00	Tran Code	0	Street Code	0
	00	Business Code	360		

PERSONAL PROPERTY	0
MACHINERY & EQUIPMENT	3,000,000
COMPUTERS & ELECTRONIC	0
Furniture & Fixtures	0
TELEPHONE EQUIPMENT	0
OTHER	0
OTHER	0
OTHER	0
special equipment	0

Total	3,000,000
Exemption	0
Total Taxable	\$3,000,000
Tax Rate	\$17.500
Tax	\$52,500.00

Personal Property Assessments
PENOBSCOT RIVER RESTORATION TRUST
100 Veazie St. (M7 L58)

Itemized Description

Line	RB	Exempt	CD	QTY	Description	Year	Dep Yrs	SRO	Cost	% GD	FCT	Value	BETE Exempt
1			2	1	MACHINERY & EQUIPMENT		0	S	3,000,000	00	100	3,000,000	
Cost Summary													

Category	Orig Leased	Orig Itemized	Leased	Itemized	Ratio	Assessment	BETE Exempt
MACHINERY & EQUIPMENT		3,000,000		3,000,000	1.00	3,000,000	
Totals		3,000,000		3,000,000	1.00	3,000,000	

2013 MUNICIPAL TAX RATE CALCULATION FORM

Municipality: Veazie

BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT

1. Local Taxable Real Estate Valuation.....	1	146,445,900
2. Local Taxable Personal Property Valuation.....	2	141,445,323
3. Total Taxable Valuation (Line 1 plus line 2).....	3	287,891,223
4. (a) Total of all Homestead Exempt Valuation	4(a)	4,942,200
(b) Homestead Exempt Reimbursement Value	4(b)	2,471,100
		(Line 4(a) multiplied by .5)
5. (a) Total of all BETE Exempt Valuation	5(a)	0
(b) The statutory standard reimbursement for 2013 is 50%	5(b)	0
Municipalities with significant personal property & equipment		(line 5(a) multiplied by 0.5)
may qualify for more than 50% reimbursement. Please contact MRS for the Enhanced Tax Rate Calculator form.		
6. Total Valuation Base (Line 3 plus line 4(b) plus line 5(b)).....	6	290,362,323

Assessments

7. County Tax.....	7	284,756.00
8. Municipal Appropriation.....	8	1,633,139.00
9. TIF Financing Plan Amount.....	9	915,882.00
10. Local Educational Appropriation (Local Share/Contribution) 10		2,778,083.00
(Adjusted to Municipal Fiscal Year)		
11. Total Assessments (Add lines 7 through 10).....	11	5,611,860.00

ALLOWABLE DEDUCTIONS

12. State Municipal Revenue Sharing.....	12	119,139.00
13. Other Revenues: (All other revenues that have been formally	13	418,360.00
appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank interest income, appropriated surplus revenue, etc. Do Not Include any Homestead or BETE Reimbursement		
14. Total Deductions (Line 12 plus line 13).....	14	537,499.00
15. Net to be raised by local property tax rate (Line 11 minus line 14).....	15	5,074,361.00

16.	5,074,361.00	X	1.05	=	5,328,079.05	Maximum Allowable Tax
17.	5,074,361.00	/	290,362,323	=	0.017476	Minimum Tax Rate
18.	5,328,079.05	/	290,362,323	=	0.018349	Maximum Tax Rate
19.	287,891,223	X	0.017500	=	5,038,096.40	Tax for Commitment
			(Selected Rate)		(Enter on Page 1, line 13)	
20.	5,074,361.00	X	0.05	=	253,718.05	Maximum Overlay
21.	2,471,100	X	0.017500	=	43,244.25	Homestead Reimbursement
			(Selected Rate)		(Enter on line 8, Assessment Warrant)	
22.	0	X	0.017500	=	0.00	BETE Reimbursement
			(Selected Rate)		(Enter on line 9, Assessment Warrant)	
23.	5,081,340.65	-	5,074,361.00	=	6,979.65	Overlay
	(Line 19 plus lines 21 and 22)				(Enter on line 5, Assessment Warrant)	

(If Line 23 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant, Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.

MAINE REVENUE SERVICES - 2014 MUNICIPAL TAX RATE CALCULATION STANDARD FORM

Municipality: _____

BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT

1. Total taxable valuation of real estate 1 142,445,900
(should agree with MVR Page 1, line 6)
2. Total taxable valuation of personal property 2 138,445,900
(should agree with MVR Page 1, line 10)
3. Total taxable valuation of real estate and personal property (Line 1 plus line 2) 3 280,891,800
(should agree with MVR Page 1, line 11)
4. (a) Total exempt value for all homestead exemptions granted 4(a) 4,442,200
(should agree with MVR Page 1, line 14f)
- (b) Homestead exemption reimbursement value 4(b) 2,471,100
(line 4(a) multiplied by 0.5)
5. (a) Total exempt value of all BETE qualified property 5(a) 0
(should agree with MVR Page 2, line 15c)
- (b) The statutory standard reimbursement for 2014 is 50%
 Municipalities with significant personal property & equipment
 may qualify for more than 50% reimbursement. Please contact MRS for the Enhanced Tax Rate Calculator form. 5(b) 0
(line 5(a) multiplied by 0.5)
6. Total Valuation Base (Line 3 plus line 4(b) plus line 5(b)) 6 283,362,900

ASSESSMENTS

7. County Tax 7 284,756
8. Municipal Appropriation 8 1,633,139
9. TIF Financing Plan Amount 9 915,882
(should agree with MVR Page 2, line 16c)
10. Local Education Appropriation (Local Share/Contribution)...
(Adjusted to Municipal Fiscal Year) 10 2,778,083
11. Total Assessments (Add lines 7 through 10)..... 11 5,611,860

ALLOWABLE DEDUCTIONS

12. State Municipal Revenue Sharing..... 12 119,139
13. Other Revenues: (All other revenues that have been formally
appropriated to be used to reduce the commitment such as excise tax revenue, tree growth reimbursement, trust fund or bank
interest income, appropriated surplus revenue, etc... (Do Not Include any Homestead or BETE Reimbursement)) 13 418,360
14. Total Deductions (Line 12 plus line 13)..... 14 537,499
15. Net to be raised by local property tax rate (Line 11 minus line 14)..... 15 5,074,361
16. 5,074,361 x 1.05 = 5,328,079 Maximum Allowable Tax
(Amount from line 15)
17. 5,074,361 ÷ 283,362,900 = 0.01791 Minimum Tax Rate
(Amount from line 15) (Amount from line 6)
18. 5,328,079 ÷ 283,362,900 = 0.01880 Maximum Tax Rate
(Amount from line 16) (Amount from line 6)
19. 280,891,800 x 0.01795 = 5042,008 Tax for Commitment
(Amount from line 3) (Selected Rate) (Enter on MVR Page 1, line 13)
20. 5,074,361 x 0.05 = 253,718 Maximum Overlay
(Amount from line 15)
21. 2,471,100 x 0.01795 = 44,356 Homestead Reimbursement
(Amount from line 4b) (Selected Rate) (Enter on line 8, Assessment Warrant)
22. 0 x 0.01795 = 000 BETE Reimbursement
(Amount from line 5b) (Selected Rate) (Enter on line 9, Assessment Warrant)
23. 5086,364 - 5,074,361 = 12,003 Overlay
(Line 19 plus lines 21 and 22) (Amount from line 15) (Enter on line 5, Assessment Warrant)

(If Line 23 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant,
Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.

RE Account #25 \$4,000,000 = 70,000
PP Account #1 ~~\$3,000,000~~ = 52,500
\$2,000,000 = 122,500

Tax Rate Survey

April 28, 2014

NAME	FY13	FY14	Change
	Tax Rate	Tax Rate	
BANGOR	19.65	20.80	1.15
BREWER	18.99	20.92	1.93
BUCKSPORT	12.94	13.56	0.62
HAMPDEN	15.90	16.65	0.75
HERMON	11.70	11.91	0.21
MILLINOCKET	26.4	29.95	3.55
OLD TOWN	18.69	19.62	0.93
ORONO	21.60	23.20	1.60
ORRINGTON	13.45	13.45	0.00
VEAZIE	20.50	17.50	-3.00
GLENBURN	19.50	18.80	-0.70

Veazie's reduction due to town wide revaluation

Glenburn's reduction due to dropping out of RSU

Budget Committee Meeting
Minutes on
FY 2014-2015 Proposed Budget
and
FY 2013-2014 Quarter Reviews

BUDGET COMMITTEE MINUTES- VEAZIE

Date: October 21, 2013

Attendance: Pat Rice, Chuck Osgood, Jeff Wheelden, Mark Leonard, Julie Reed, Robert Young, Scott Nichols, Rick Lyons, and the Business Manager assigned to the Veazie school.

Absent: Pat Joyce

Meeting called to order at 6:36 pm by Mark Leonard.

New Business:

The first order of business was to elect a Chairperson and Secretary. Osgood nominated Pat Rice as Chair, seconded by Wheelden and the motion passed. Rice nominated Chuck Osgood, seconded by Wheelden, and the motion passed. Mr. Leonard indicated that he had an interested party to fill the committee vacancy who will be presented to the Council for approval.

Discussion ensued about meeting schedules as Ms. Rice wanted to ensure adequate time to review the budget prior to the Public Hearing on May 12, 2014. Mr. Leonard agreed to prepare a schedule which has subsequently been received.

School update:

The school will carry a \$408,790 surplus at the end of the year so a determination will need to be made whether to carry it forward or not.

The RSU loan and related payment of \$54,126 is now paid in full.

The school lunch program \$50,000 allocation was drawn down in full to get the program started, to be supported by future reimbursements.

Pay scales were unchanged with just step raises in place. Contract negotiations will begin after Christmas.

Health insurance is increasing and will be a topic of ongoing discussion.

An RFP for special services (Supt and admin) has been sent out.

When asked about janitorial services, Mr. Nichols responded that he would look into it.

Mr. Nichols also stated that there were 9 students in the pre-K class at the present time and it is policy to add another class section when enrollment is above 12.

Other Business:

A general discussion and review of each department was conducted. Discussion about line items 7100 and 7200 on the revenue report ensued- it was agreed that Mr. Osgood will have a representative of Bangor Savings Bank provide information about the investment portfolio.

A discussion about the budget format indicated that there was general agreement that a better presentation would assist the committee in its review. Within the limitations of the software, Mr. Leonard indicated that he would look into it, and requested samples from the committee.

There being no further business, the meeting was adjourned at 8pm.

Respectfully submitted by:

C. Osgood, Secretary

BUDGET COMMITTEE MINUTES- VEAZIE

Date: January 21, 2014

Attendance: Pat Rice, Chuck Osgood, Jeff Wheelden, Mark Leonard, Sharon Soucy (school business manager), and Gavin Batchelder (chariman of the school board).

Absent: Pat Joyce,

Meeting called to order at 6:30 pm by Pat Rice.

The minutes from the October 21, 2013 were approved.

Veazie School update:

Sharon Soucy gave an update on the budget and indicated that overall she was pleased with actual expenses vs. budget, especially since this was a challenging year for budgeting given the withdrawal from the RSU. The Secondary Tuition will be over budget by approximately \$11,000 since they budgeted for a 1% increase and actual increases have averaged closer to 2.25%. However, she felt that there were other line items that will be under budget, such as the diesel fuel budget, that will offset the over budget secondary tuition expense. She indicated that the food service budget should end the year in the black at \$17,000 and that they are looking at a \$58,000 carry over in total, which combined with contingencies and previous carry over total well in excess of \$400,000.

Pat Rice asked about the custodial budget and whether the contract was put out to bid. Mr. Batchelder responded that they renewed the contract with the existing contractor for 1 more year at the same price as last year rather than go out to bid. Ms. Rice expressed her concern that the custodial line item appears very high and this has been an area that the budget committee has suggested be put out to bid on several occasions.

Mr. Batchelder indicated that the teachers are operating under a 1 year contract, and in January discussions will be underway to negotiate a new 3 year contract. He asked if the budget committee had any guidance for budgeting purposes, and other than concentrating of those items that could be reviewed, Ms. Rice indicated that we were awaiting guidance from the Town Council- Mark Leonard thought that such guidance would be forthcoming within a month.

There was detailed discussion on how the financial statement for the school did not reflect the Town's fiscal year, i.e. 7/1 to 6/30, although the format indicated that it did. The confusion is in the salaries and benefits categories which are based on the teacher's contract terms which start Sept 1- thus expenditures for YTD are adjusted by "encumbrances" for tracking purposes. It was suggested that for financial reporting purposes we receive actual expenses for the fiscal year- Ms. Soucy indicated that she would look into it.

Town Budget:

Mr. Leonard distributed a Legislative Bulletin from the Maine Municipal Association concerning revenue sharing. The revenue sharing that the Town of Veazie receives has steadily declined from \$194,149 in

2009, to \$129,068 this year, to \$119,139 proposed for next year. However, if the current bill, LR 2721 is not enacted, that amount could be reduced to \$39,713.

The committee expressed its appreciation to Mr. Leonard for changing the financial reporting format to more easily review changes from the previous year as well as year to date expenditures as they relate to the current budget. Mr. Leonard indicated that he plans to include revenue as well. Additional line item detail for the Fire Department and Capital Projects will be broken out to allow a year to year comparison. A general review of the budget indicated that there have been substantial cost reductions across the board in many categories.

Mr. Leonard expressed his concern that the Recreation revenue budget will not be met given the personnel cutbacks.

The Public Works department in the current budget may be eliminated next fiscal year since for all practical purposes the Town no longer has a Public Works Department. Categories such as road salt, street sweeping and highway maintenance will either have to be absorbed in General Government or another category to be formed.

Comments from the Public:

Tony Cappuccio expressed his concern that there was not a sufficient training budget for the Fire Department, and that the 11 volunteers we currently have is not enough. He wanted to make sure the Budget Committee took that into consideration when reviewing the Fire Dept budget. Mr. Osgood stated that the budget approved by the Budget Committee for this year was substantially reduced by the Town Council, and that his concerns might be more appropriately addressed there.

Mr. Osgood stated for the record that he was concerned about the relevance of the Budget Committee, given the substantial changes to its recommended budget made either by the Council (Fire Department, Public Works, and Recreation Dept), without previous guidance to the Budget Committee, or at the Town Meetings.

There being no further business, the meeting was adjourned at 8pm.

Respectfully submitted by:

C. Osgood, Secretary

BUDGET COMMITTEE MINUTES- VEAZIE

Date: March 18, 2014

Attendance: Pat Rice, Chuck Osgood, Jeff Wheelden, Mark Leonard

Absent: Pat Joyce

Meeting called to order at 6:30 pm by Pat Rice.

The minutes from March 11, 2014 were approved.

Mr. Leonard provided the Committee with FY 12-13 actual spending and YTD spending reports per our request last week.

Action Items from March 11, 2014 Meeting:

1. Need for a reserve for Revaluation Expense: after consulting with the Assessor, if records are kept up to date there should be no on-going need for updated revaluations.
2. Employees participating in both Social Security and the Maine State Retirement System: participation in both retirement programs for police and fire department employees is mandated under Sec. 218 which was approved by the Town Council in 2004.
3. Remove \$300 annual internet cost from Economic Development: This has been transferred to Utilities in the general government section.
4. Research possibility of establishing an Economic Development Committee: communication with Michelle Beal, City Manager in Ellsworth, was initiated and further communication will take place with their economic development director to discuss details of setting up a committee. Mr. Leonard also found binders from Veazie's previous Committee that met from 1995-2000 and will review that data.
5. Obtain industry data, if any, for recommended reserve amounts for the insurance risk pool and unemployment reserves: there is no industry standard per the Town's Auditor.

School Budget:

Supt. Lyons presented a draft of the July 1, 2014- June 30, 2015 School Budget and was supported by Scott Nichols, Principal, plus the Gavin Batchelder, Chairman of the School Board and various other school management representatives.

Mr. Lyons provided an overview of the budget followed by a review by department. The total school budget difference between revenue and expenses is proposed to increase 1.8% or \$76,888.68 which is mainly due an increase in the balance carry forward from \$240,179.06 to \$340,000.00. Approximately \$68,000 will be proposed to start an undesignated fund balance; Mr. Lyons indicated that the goal is to build undesignated fund balances gradually to a recommended industry standard for a school of this size to \$400,000 (10% of revenue), which will provide a cushion for cash flow timing issues and preclude the necessity of borrowing via a revenue bond, something other schools have had to do. This goal is tempered by the necessity to control overall expenses.

The Veazie part of the budget is estimated to reduce \$10,188.57 or 0.37%.

Total regular instruction is budgeted to increase 3.2% or \$70,037.22. K-2 teacher salary increased \$22,926 or 6.8%, offset by a decline in 3-8 salary of \$35,573 or 6.1%, since a senior teacher left and additional federal funds were obtained. Gifted and Talented salary increased \$10,540 or 126% which represented going from a contracted 1 day per week to 2 days in order to meet a mandated increase for math courses. Increased teacher health insurance continues to increase. A \$9,350 increase for tuition paid for 1 student in K-8 was to cover a special needs student. Mr. Nichols responded to a question about the different costs charged the town by different high schools and that there has never been any consideration for instituting a surcharge for higher tuition schools, such as John Bapst.

There are currently 8 Pre K students and one class, with more than 12 the cutoff for an additional class- this would not trigger the need for another teacher.

Secondary tuition increases \$48,389 or 5.6%. There is a 3% budgeted increase in this figure for anticipated increased tuition charges from area schools. The \$73,210 contingency fund is the same as last year- this fund was fully expended last year due to the increased number of secondary school students.

Total special education increases \$55,896 or 7.3% with \$44,487 of the increase, or a 100% increase, from Ed Tech insurance. This is due to the decision to upgrade the coverage from "adult" to "adult with child", adding approximately \$6,000 per person in cost to the school under the new contract, reportedly due to not providing salary increases for ed techs this year. Other salary related increases are due to normal step raises.

Mr. Lyons provided a master list of salary levels which shows the base increasing this year by \$600, \$700 next year, and \$800 the following year. Entry level base salary with a B.A. is \$33,600, \$35,600 with a Masters. Top salary after 17 years experience is \$66,600. Step raises are not changed from the previous year at \$1,450 and remain constant through 2017. At Step 8, an average, the step increase is 3.3%. He stated that the average salary for Veazie is about \$2,500 higher than the state average mostly due to the longer tenure of the Veazie teachers.

There are no increases in the number of teachers, other than the gifted and talented increase mentioned previously.

CTE instruction is up \$10,361 due to increased enrollment. This is a pass through cost per student from UTC.

Student and Staff Support expense is budgeted to increase \$22,107 or 12%, \$8,883 of which is increased cost of curriculum development, which according to Mr. Nichols is related to summer activity and is less than historical costs, other than last year which had no budget. Another \$5,630 is from library increases, mostly from a 47% increase in ed tech insurance. The Guidance Director salary is budgeted for a \$2,800 increase, or 7.3%.

System Administration cost is reduced \$8,234, or 8.5%, mostly due to a \$12,204 reduction in Finance Office Support due to reduced responsibilities. School committee stipends doubled to \$2,050 mostly due to increasing the Board from 3 to 5 members.

School Administration is budgeted for a \$987 decrease, or ½%, mostly due to an individual loss of a high cost grandfathered insurance plan.

Facilities and Maintenance increases \$18,518 or 8.2% due to higher energy expense of \$7,518 and an \$11,000 increase for building and grounds maintenance. Mr. Nichols indicated that the increase is due to cut backs last year for window replacement and sky lights which has to be done in order to maintain the building in good order.

Debt Service is lower by \$86,287 due to lower interest expense on the mortgage and the elimination of the RSU debt. Adding back this amount into the overall budget produces an increase of \$163,175, or 3.8% for other departments.

School Lunch program is budgeted for a \$10,000 decrease due to not replacing staff. Mr. Nichols indicates that the program is functioning well with two full time people.

Comments from the Public:

None

Next meeting will be Tuesday, April 8 at 6:30pm to review all municipal department budgets.

There being no further business, the meeting was adjourned at 8:30pm.

Respectfully submitted by:

C. Osgood, Secretary

BUDGET COMMITTEE MINUTES- VEAZIE

Date: April 8, 2014

Attendance: Pat Rice, Chuck Osgood, Jeff Wheelden, Mark Leonard

Absent: Pat Joyce

Meeting called to order at 6:30 pm by Pat Rice.

The minutes from March 18, 2014 were approved.

Action Items from March 18, 2014 Meeting:

None

School Budget:

Sup't Lyons, Principal Nichols, and Business Manager Soucy reviewed the financial statements for the 9 month period ended March 31, 2014. Mr. Lyons remarked that the budget looked good for the rest of the year, especially since it was doubtful there would be any State curtailments. It was noted by the Budget Committee once again that it is difficult to track actual to budget given the 9/1 year end for teacher salary and a 6/30 year end for all other expenditures. This is accounted for by the use of "encumbrances" which anticipates salary and benefit expense for teachers from 7/1 to 9/1.

Theoretically under an ideal budget scenario YTD expenses plus encumbrances would show -0- percent remaining for the budgeted period. Non encumbered expenses can be skewed by timing differences for billing of such items as teacher's insurance, so for practical purposes the statements are not particularly useful when looking at cost centers such as Regular Instruction which has a combination of salary (encumbrances) and other benefits (unencumbered) .

Looking at the largest items in the Regular Instruction Budget, K-2 teacher salary and 3-8 teacher salary, the percent remaining is 5.4% and 8.29%, respectively, so it appears that salary expense is slightly under budget with the "encumbrance" adjustment. Mr. Nichols indicated that this is likely due to 2 teachers with less experience replacing teachers at a higher pay scale. Note that the budgeted contingency of \$73,210.85 is fully available.

Special Education teacher salary and ed tech salary, after encumbrances, are (2.69%) and 0.48%, respectively, which is about \$2,000 over budget. Mr. Nichols indicated that this number may increase with 2 potential new students that may need outside schooling. There is a \$40,000 special ed contingency which is fully available.

Other non-instruction categories have various timing issues making review of the budget difficult.

The lunch program is fully expensed at \$50,000, with a proposed reduction next year to \$40,000. Ms. Soucy indicated that any carry forward due to lower cost this year would reduce next year's expense. In response to a question about the summer program balances, Ms. Soucy said that the summer program in the current budget was for the 2013 program and any excess funds would be carried forward.

Mr. Lyons informed the Committee that a new 3 year contract with the teachers was approved last night. We were not given any specifics. Mr. Lyons indicated that if there are issues with future budgets, the School is required to give the teachers a 90 day notice if there are any changes.

For revenue through March 31, a balance forward of \$408,790.42 is included from FY 2013, \$68,000 of which is earmarked to unallocated assets. Mr. Lyons indicates that an industry goal is to build unallocated assets to 10% of revenue, or \$400,000, for unexpected revenue delays, contingencies, and cash flow. The remaining \$340,000 is expected to be a carry forward surplus for next year.

The Budget Committee informed Mr. Lyons et al that the direction provided to the Committee from the Town Council was to have a school budget that would be flat funded, which meant gross expense vs. the Town's allocation.

The Budget committee requested a copy of the final audited numbers from the past school year as well as the current secondary school enrollment numbers.

Municipal Departments:

The committee briefly reviewed the comparative YTD expenses with no major issues. It was noted by the Committee that a few items, such as electricity and postage might be reduced for FY 15.

The Committee asked for a copy of the Community Investment reserves balances.

Comments from the Public:

None

The next meeting will be Tuesday, April 15 at 6:30pm for review of the Municipal Departments FY 14/15 Budget.

There being no further business, the meeting was adjourned at 7:30pm.

Respectfully submitted by:

C. Osgood, Secretary

BUDGET COMMITTEE MINUTES- VEAZIE

Date: April 15, 2014

Attendance: Pat Rice, Chuck Osgood, Jeff Wheelden, Mark Leonard ; Town Councilor Walker

Meeting called to order at 6:32 pm by Pat Rice.

The minutes from April 8, 2014 were approved.

Action Items from April 8, 2014 Meeting:

Request of the School Committee for the final audit from the past school year as well as the current secondary school enrollment numbers. Mr. Leonard has requested these items from Mr. Lyons but has not received them as of this writing.

The Committee asked for a copy of the Community Investment reserve balance. We reviewed balances given to us by Mr. Leonard at the meeting.

Municipal Departments:

Mr. Leonard presented the Committee with a summary sheet for all departments based on current information, subject to change. The summary sheet shows an overall increase over last year's budget of \$149,755.43, primarily due to increased capital costs (mostly Highway Projects which were not funded last year at the Town Meeting) and increases in the Fire Department budget.

The committee reviewed the municipal proposed budget by department as follows:

Executive Department:

The only change from our last budget committee meeting of 3/11/14 was the inclusion of \$300 for annual software licensing related to the website which was moved from the Community Investment expense category as recommended by the Committee. A review of the YTD 9 month expense report through March 31, 2014 generated the following discussion: Assessor is an hourly employee but is budgeted under a contract; CEO is under a contract; health insurance showing only 58.7% usage is due to timing and is anticipated to be fully utilized; electricity at 43.3% utilized is down due to malfunction of heat pumps- when functioning properly they will increase electricity usage but decrease oil (heating) usage.

The Committee recommends approval of the Executive Department 2014-15 budget as written with no changes.

Police Department:

The only difference from the last review of the proposed budget was a decrease of \$1,200 in the animal control expense due to the successful negotiation by Mr. Leonard to replace those services provided by the Bangor Animal Shelter with services contracted with the Old Town Animal Orphanage. The net result is an overall reduction of \$1,218 from last year. A review of expenses YTD through 3/31

generated the following discussion: Cruiser Repair at just 40% usage- skewed due to timing of purchases scheduled before year end such as tires; computer maintenance at 7%- new operating system scheduled to be installed; Issued Equipment at 42% usage- new boots and general gear purchases scheduled by year end.

The Committee recommends approval of the Police Department 2014-15 budget as written with no changes.

Fire Department:

There are no changes from the last review of 3/11/14 which shows a budgeted increase of \$26,923. This is a net \$36,864 reduction from the 2012-13 budget and is seen by Mr. Leonard as a more reasonable level of cost to properly function as a meaningful Fire Department. Discussion ensued about the increase in personnel costs, which represents about 44% of the increase. Mr. Leonard stated that the on call staff increase is needed to ensure more than one firefighter is available for response and coverage has been a problem with reliance on neighboring municipalities. The Department once had 19 firefighters and now has 11. The other major increase is maintenance, up \$5,500, deferred last year due to the substantial reduction in the budget, which according to Mr. Leonard was not sustainable.

The Committee recommends approval of the Fire Department 2014-15 budget as written with no changes.

Public Works:

No changes from the last minutes of 3/11/14.

The committee recommends approval of the Public Works Department 2014-15 budget as written with no changes.

Recreation Department:

There were no changes since the last minutes of 3/11/14. Mr. Leonard is still in negotiations with the Town of Orono Parks and Recreation department about providing services to Veazie. The results of those negotiations could substantially reduce the budget, and as a result the Committee deferred taking any action until we have more detail from Mr. Leonard.

Community Investment:

No changes from the last minutes of 3/11/14. Community Programs budgeted at \$2,300 needs further clarification. The Committee deferred taking any action until more information is provided.

Capital Accounts:

This category was not completed at the last review. The Manager's request is for \$165,000, all of which is an increase from last year given that no funds for this category were approved at last year's Town Meeting. The attempt this year will be to clearly define how these funds will be expended, which is ongoing. Specific expenditures include \$3,000 for a new laptop for a police cruiser (replacing one that is 14 years old); \$1,000 to upgrade cameras in police cruisers, \$3,000 to replace two 8 and 10 year old

computers at the Town Office; \$5,000 for a lease payment should the Council approve a new rescue truck for the Fire Department; \$3,000 to expand the cemetery (an estimate that will be firmed up with a contractor's proposal this week); and \$150,000 for highway repairs with specific projects to be chosen by the Council prior to the Town Meeting.

The committee recommends approval of the Capital Projects 2014-15 budget as written with no changes.

Reserve Account:

There are no changes to report from the minutes of 3/11/14. Mr. Leonard previously reported that according to the Town's Auditor, there are no industry standards for a reserve for an insurance risk pool or unemployment reserves. The insurance risk pool currently has a balance of \$52,355 which will increase to \$77,355. Mr. Leonard does not anticipate increasing the reserve level beyond this, but the fund may have to be replenished in the future if drawdowns are needed. The risk pool balance reflects that the Town has fewer employees than when the balance approached \$200,000. The Sick/Vacation request of \$15,000, which was not budgeted last year, is recommended by the Town's Auditors as it currently has a -0- reserve balance.

The Committee recommended that Mr. Leonard consider setting up a reserve account for heat pumps, which appear to need replacement in the relatively near future.

The committee recommends approval of the Reserve Account Summary 2014-15 budget as written with no changes.

Fixed Costs Summary:

There are no changes to report from the minutes of 3/11/14. A review of the 9 months YTD expenses shows heating costs budgeted at the same level as last year, although the plan is to repair heat pumps which would lower heating costs. Mr. Leonard indicated that he was uncomfortable lowering the budget until actual savings were recorded. Other categories are in line or are impacted by timing issues with no recommended changes. Discussion ensued about the need to fund cemetery maintenance out of the town budget vs. the Perpetual Care Fund. Mr. Leonard did not feel there were sufficient balances over and above the required minimums to fund 100% of the cemetery care.

The Committee recommended that cemetery fees be reviewed especially in light of the proposed expansion.

The committee recommends approval of the Fixed Costs Summary 2014-15 budget as written with no changes.

Mandatory Summary:

The Committee will review the Mandatory Summary upon receipt of the final School Budget and therefore made no recommendation at this meeting.

Comments from the Public:

None

The next meeting will be Tuesday, April 29 at 6:30pm for review of School Department FY 14/15 Budget.

There being no further business, the meeting was adjourned at 8:30pm.

Respectfully submitted by:

C. Osgood, Secretary

BUDGET COMMITTEE MINUTES- VEAZIE

Date: April 29, 2014

Attendance: Pat Rice, Chuck Osgood, Jeff Wheelden, Brian Perkins, Mark Leonard ; School Superintendent Lyons

Meeting called to order at 6:30 pm by Pat Rice.

The minutes from April 15, 2014 were approved.

Action Items from April 15, 2014 Meeting:

- 1) Community Investment account: detail needed on \$2,300 Community Programs expense.

This amount is the same as last year and covers a \$500 rental fee for the community room located at Graham Senior Housing, with the remaining \$1,800 for future donation requests. The Council approves such requests- last year there were none approved.

The Budget Committee recommends approval of the Community Investment budget as written with no changes.

- 2) Mandatory budget awaiting final School budget

- 3) The Recreation Department budget was awaiting further detail on the negotiations with the Town of Orono. Mr. Leonard indicates that although the Council has approved \$60,000 for the Recreation Department, he is comfortable with the proposed budget of \$54,553.

The Budget Committee recommends approval of the Recreation Department budget as written with no changes.

Mr. Leonard also updated us on the Capital Accounts budget, requesting a change of use for the Fire Department's \$5,000 request: move future potential lease/purchase funding for a new rescue truck to the Fire Department reserve account which currently has a balance of \$71,713.15, and utilize the Capital Accounts budget for replacing 3 complete sets of gear. The Budget Committee approved this change of use to the Capital Accounts budget, which did not change the budget amount request.

School Budget:

Mr. Lyons informed the Committee that he was not prepared to present the revised budget which will meet the requirements of the Town Council for a flat funded budget. He indicated that the revision will require a personnel change, which needed to be presented to the School Committee on Monday May 5th. Also, the Audit, which is now done, will be presented to the School Committee at that time. Mr. Lyons indicated that he would be able to discuss both items at the May 6 Budget Committee meeting.

Comments from the Public:

None

The next meeting will be Tuesday May 6 at 6:30pm for review of School Department FY 14/15 Budget.

There being no further business, the meeting was adjourned at 7:00 pm.

Respectfully submitted by:

C. Osgood, Secretary