



## Administrative Assistant to the Selectmen

Stu Marckoon  
606 Douglas Hwy  
Lamoine, ME 04605  
(207) 667-2242

[town@lamoine-me.gov](mailto:town@lamoine-me.gov)

To: Selectmen, Budget Committee  
From: Stu  
Re: Health Insurance, Parks Over Run  
Date: August 4, 2011

### Administration – Health Insurance Budget

Jennifer has changed her coverage to employee only starting 8/1/11, which will save both her and the town significant dollars! Here is how I calculated the additional appropriation from fund balance needed to cover the additional cost:

Original Budget FY 2012		\$13,239.37
Stu's Insurance costs per contract	\$7,005.97	
Calculated Insurance Cost total MMA	\$8,954.48	
<b>Total Benefits</b>		<b>\$15,960.45</b>
Underfunded amount		\$2,721.08
Jennifer's Share contract vs. budget	\$2,275.00	
Jennifer's Actual Anticipated Share*	\$1,790.90	
Town's Actual Anticipated Share*	\$7,797.79	
Jennifers Budget share+Town+Stu		\$16,444.56
<b>Underfunded amount</b>		<b>\$3,205.19</b>

\*Rates will increase after 1/1/12 but we don't know by how much.

The calculation to come up with \$3,205.19 uses the contract vs. budget share for Jennifer which is \$484.10 higher, based on employee and child plan.

### Parks Overrun FY 2011

The Parks Commission was finally able to complete and install the kiosks for which funding had been encumbered for many years. Unfortunately, the construction costs exceeded the encumbrance by \$1,003.96. The privy at Bloomfield Park also exceeded the budget by \$75.00 (we had failed to figure in the cost of Shoreland Zoning requirements). The total parks overage (as of 8/4/11) is \$820.64, and the privy overage is \$75.00 for a total of \$895.64. Finally, we received the bills from Rusty for May and June, which is an additional \$140.50, for a total of \$1,036.14.

Attached, please find the budget print out and the general ledger printout for the parks budget. The marks on the general ledger indicate those costs attributed to the kiosks in excess of the encumbrance.

stu