

FINANCE



ASSESSMENT ADMINISTRATION

DEPARTMENT: ASSESSMENT ADMINISTRATION

Acct No	Account Name	Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016	2015-2016 Line Item Budget Notes
-	DEPARTMENT TOTAL	204,271	162,794	162,480	150,159	-7.76% over(under) FY15 budget
121	DEPARTMENT: ASSESSMENT ADMINIS					
121-4010	FULL-TIME SALARIES	111,335	24,376	24,376	7,850	Provides for the salary of the Admin Coordinator (20%).
121-4030	OVERTIME	464	0	0	500	Provides for administrative time for Board of Assessment Review & Personal Property discovery.
121-4050	HEALTH INSURANCE	19,994	3,664	3,350	3,539	Provides department's share of actual health insurance premiums.
121-4060	RETIREMENT	6,890	1,901	1,901	628	Provides department's actual share of retirement.
121-4061	RETIREMENT HEALTH SAVINGS	0	0	0	122	previously in contingency, now split between departments.
121-4070	SOCIAL SECURITY	8,076	1,865	1,865	639	Employer's share of Social Security.
121-4100	WORKERS COMPENSATION	0	0	0	0	Move Assessing to County
121-5010	POSTAGE	1,558	0	0	0	Move Assessing to County
121-5020	TELEPHONE	1,098	0	0	0	Move Assessing to County
121-5030	TRANSPORTATION	40	0	0	0	Move Assessing to County
121-5040	EDUCATIONAL/MEETING	970	0	0	0	Move Assessing to County
121-5070	MAPS & BLUEPRINTS	6,735	0	0	0	Move Assessing to County
121-5340	OFFICE MACHINE MAINTENANCE	0	0	0	0	Move Assessing to County
121-5410	COMPUTER SERVICES	1,125	0	0	750	PDF Property Cards
121-5490	OTHER PROFESSIONAL SERVICES	42,888	130,988	130,988	136,131	Use of Regional Assessing/Move Assessing to County, 3% increase, 1% increase in share of total costs

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121	DEPARTMENT: ASSESSMENT ADMINIS					
121-5700	TRANSFER FEES	1,005	0	0	0	Move Assessing to County
121-5800	DUES & MEMBERSHIPS	590	0	0	0	Move Assessing to County
121-5810	BOARD OF ASSESSMENT REVIEW	116	0	0	0	Move Assessing to County
121-6010	OFFICE SUPPLIES	697	0	0	0	Move Assessing to County
121-6020	BOOKS/SUBSCRIPTIONS	690	0	0	0	Move Assessing to County



ACCOUNTING AND CONTROL

DEPARTMENT: ACCOUNTING AND CONTROL

Acct No	Account Name	Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016	2015-2016 Line Item Budget Notes
-	DEPARTMENT TOTAL	246,553	259,690	266,349	278,874	7.39% over(- under) FY15 budget
122	DEPARTMENT: ACCOUNTING & CONTROL					
122-4010	FULL-TIME SALARIES	158,934	153,937	153,937	172,334	Salaries for Finance Director (75%), Bookkeeper (75%), and Accountant (85%). 6% of the Administrative Assistant and 19.1% of Energy Sustainability Coordinator.
122-4020	PART-TIME SALARIES	0	9,996	6,397	0	Energy Sustainability Position moved to full-time
122-4030	OVERTIME	2,236	4,150	4,650	4,000	Overtime for Bookkeeper
122-4050	HEALTH INSURANCE	18,245	19,849	27,618	33,096	Employer Contribution. PPO plan contributions increased 10.2%, assumes move to PPO500 on 1/1/2016
122-4060	RETIREMENT	9,804	12,339	12,339	14,425	Employer Contribution. MPERS contribution % increased 14%
122-4061	RETIREMENT HEALTH SAVINGS	0	0	860	1,704	Moved from contingency and split between departments
122-4070	SOCIAL SECURITY	11,955	12,858	12,621	13,490	Employer's share of Social Security.
122-5010	POSTAGE	8,706	9,100	11,000	5,200	Provides funds for various activities such as mailing tax bills, checks to vendors, etc. This account also Provides the Town wide cost of the annual maintenance agreement for the Town's postage meter. Moved \$3,500 to Town Clerk to cover correspondence.
122-5020	TELEPHONE	1,952	2,000	2,000	0	Telephone lines and fax line.
122-5030	TRANSPORTATION	165	300	300	175	Transportation expenses for Finance employees to conduct Town business and to attend training seminars.
122-5040	EDUCATIONAL/MEETING	516	4,000	2,800	2,500	Professional development and training for staff. Send 1 staff to MUNIS users group conference. CPE credits for Finance Director.
122-5080	LEGAL/ ADVERTISING	0	0		0	
122-5430	AUDIT	17,200	19,000	19,000	19,000	Audit services may rise substantially due to market conditions. This assumes we will continue to be at \$32K for School, Town and Wastewater. The amount shown here is the Town portion only.

DEPARTMENT: ACCOUNTING AND CONTROL

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122	DEPARTMENT: ACCOUNTING & CONTROL					
122-5490	OTHER PROFESSIONAL SERVICES	2,418	4,950	4,950	4,950	GASB 45, 68 and 69 MMA \$4,000 actuarial fee for CAFR (2 audits OPEB and Pension).
122-5700	TRANSFER FEES	3,360	3,760	4,376	3,800	This line item reflects the cost of filing and discharging liens and is offset by lien fees assessed to delinquent property taxpayers.
122-5800	DUES & MEMBERSHIPS	840	1,300	1,000	1,000	Provides dues to various professional associations such as Government Finance Officers Association and the Maine Tax Collectors and Treasurers Association.
122-6010	OFFICE SUPPLIES	1,439	1,000	1,400	1,400	In-house printing, forms and general office supplies.
122-6015	COMPUTER FORMS/SUPPLIES	1,732	1,050	1,050	1,700	Payroll and disbursement check stock, and computer paper and supplies used by all departments.
122-6020	BOOKS/SUBSCRIPTIONS	40	100	50	100	Educational materials, newsletters etc.
122-8525	INTEREST PENALTY EXPENSE	7,011	0	0	0	

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DEBT SERVICE

DEPARTMENT: DEBT SERVICE

Acct No	Account Name	Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016	2015-2016 Line Item Budget Notes
-	DEPARTMENT TOTAL	305,500	297,500	297,500	289,500	-2.69% over(- under) FY15 budget
123	DEPARTMENT: DEBT SERVICE					
123-8060	2007 PS BLDG IMPROV BOND PRINCIPAL	200,000	200,000	200,000	200,000	Annual principal payment on the 2007 Public Safety Building bond issue. This payment is also reflected in the Town's Capital Improvement Plan.
123-8200	BOND INTEREST	105,500	97,500	97,500	89,500	Annual interest payments on the 2007 Public Safety Building bond issue. These payments are also reflected in the Town's Capital Improvement Plan.

INSURANCE/RISK MANAGEMENT

DEPARTMENT: INSURANCE

Acct No	Account Name	Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016	2015-2016 Line Item Budget Notes
-	DEPARTMENT TOTAL	208,361	224,373	224,373	227,088	10.04% over(- under) FY14 budget
124	DEPARTMENT: INSURANCES/RISK MANAGEMENT					
124-4050	HEALTH INSURANCE	204	0	0	0	
124-4060	MPERS UNFUNDED LIABILITY	35	0	0	0	
124-4070	TRANSFERS TO OTHER DEPARTMENTS	74	0	0	0	
124-4080	GROUP INSURANCE	2,412	2,500	2,500	2,575	This is a group term life insurance program through MainePERS. The Town pays a premium for the first \$9,000 coverage per employee. Assume 3% inflation
124-4090	INCOME PROTECTION	20,099	20,700	20,700	21,321	This is the employer cost for the short-term disability insurance available to all Town employees. For Police and non-union employees, the cost split is 50% employer /50% employee. For Public Works the cost is 100% employee. Assumes a 3% increase.
124-4095	LONG-TERM DISABILITY	1,879	1,973	1,973	1,973	This is the cost for long-term disability insurance provided to regular employees.
124-4100	WORKERS' COMPENSATION	67,982	73,475	73,475	70,014	Assume a 4.7% increase due to employee raises and a change in loss ratio due to claims experience similar to 2015 increase.
124-4110	UNEMPLOYMENT COMPENSATION	7,460	8,000	8,000	8,000	The Town participates in the Maine Municipal Association statewide self-insurance pool.
124-4120	EMPLOYEE WELLNESS	3,845	3,960	3,960	3,960	Provides funds for the Employee Wellness Program which provides health education programs, an incentive point system to motivate employees to be physically active, and an Employee Assistance Program which provides outside counseling for employees.
124-5105	LIABILITY INSURANCE	94,847	103,383	103,383	108,552	The amount budgeted for this account reflects costs for general liability and building insurance, which cannot be allocated by department. Assumes a 5% increase due to increased claims and a 3.6% increase in property values.

DEPARTMENT: INSURANCE

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-	DEPARTMENT TOTAL	208,361	224,373	224,373	227,088	10.04% over(- under) FY14 budget
124	DEPARTMENT: INSURANCES/RISK MANAGEMENT					
124-5120	PUBLIC OFFICIALS LIABILITY INS.	9,524	10,381	10,381	10,693	This is the cost for public officials liability insurance for elected and appointed board members. Assumes a 3% increase.



INFORMATION SYSTEMS

DEPARTMENT: INFORMATION SYSTEMS

Acct No	Account Name	Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016	2015-2016 Line Item Budget Notes
-	DEPARTMENT TOTAL	361,216	403,437	406,366	441,444	9.42% over(- under) FY15 budget
125	DEPARTMENT: INFORMATION SYSTEMS					
125-4010	FULL-TIME SALARIES	78,905	80,989	80,989	84,384	Salary for the Information Systems Administrator (95%) and IT Assistant (30%).
125-4020	PART-TIME SALARIES	20	0			
125-4050	HEALTH INSURANCE	16,831	17,878	18,007	19,046	Employer health insurance contribution. PPO contribution increased 10.2%, assumes move to PPO500 on 1/1/2016
125-4060	RETIREMENT	5,129	6,227	6,227	7,365	Employer retirement contribution. MPERS contribution % increased 14%
125-4061	RETIREMENT HEALTH SAVINGS	0	0		828	Previously in contingency now split by department.
125-4070	SOCIAL SECURITY	5,669	6,196	6,196	6,455	Employer Social Security contribution.
125-5020	TELEPHONE	706	648	648	22,366	Cell phone at \$54 per month. Moved Telephone usage charges to IT in FY16 (\$21,718) from other departments
125-5040	EDUCATIONAL/MEETING	497	3,000	3,000	3,000	Professional development and training related costs, such as travel, misc. conference fees. GMIS national conference and/or other IT training - \$2,650, GMIS annual dues - \$150, URISA Dues - \$175, MEGUG Dues - \$25
125-5410	COMPUTER SERVICES/WEB PAGE	36,083	47,000	50,300	56,900	Public Works, Mason/Motz, Town Hall, Central Fire Fiber Charges - \$34,900, Winn Rd and Foreside Fire internet fees - \$3,100, Public Safety fiber charges - \$11,400, Web Hosting - \$4,000, Web Updates - \$1,000, and IMS Hosting - \$2,500. Variance is due to fiber expansion to Mason/Motz building.

DEPARTMENT: INFORMATION SYSTEMS

Acct No	Account Name	Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016	2015-2016 Line Item Budget Notes
-	DEPARTMENT TOTAL	361,216	403,437	406,366	441,444	9.42% over(- under) FY15 budget
125	DEPARTMENT: INFORMATION SYSTEMS					
125-5490	OTHER PROFESSIONAL SERVICES	70,775	78,300	78,300	78,300	Funds for outside consulting services to operate and manage the Town's Computer System which includes 18 servers, 100 pcs, 102 phones and 155 users. This item includes \$45,550 for the Managed Services Agreement, which gives the Town 24/7 access to network engineers and on-going monitoring, management and maintenance of Town servers including the phone system; \$15,850 for maintenance contracts on routers, switches, firewalls and phone system; \$8,000 for IT support for items not covered under the Managed Services Agreement; \$8,900 for HP Warranty agreements and Xenserver/CAG maintenance.
125-5900 19	CONTRACTUAL SERVICES	90,333	92,000	92,000	97,500	Annual license/maintenance fees for the network software (i.e. XenDesktop, Backup Software, Anti-Virus Software and Security Software) - \$12,600; annual license and maintenance fees for VUEWorks/Asset Management Software and ArcGIS Server - \$15,100; and MUNIS ASP Fees for our Financial, HR, Payroll, Tax and Permitting Software system - \$64,300. Includes \$5,500 annual fee for Encode 180.
125-5903	PRINTER/COPIER CHARGES	10,006	8,500	8,500	8,500	All printer and copier maintenance costs for the Town.
125-6010	OFFICE SUPPLIES	296	1,200	700	800	Office supplies needed during the year (includes ID security cards).
125-6800	EQUIPMENT	29,942	40,000	40,000	34,500	Replacement items that were formally part of a reserve. Computers, printers, servers, software, etc. The variance is due to needing to purchase less equipment.
125-7540	COMPUTER NETWORK	16,024	21,500	21,500	21,500	Funds to update the GIS layers, street map, GIS data collection, website, online Mapping updates, and the maintenance of the Town's wide area network.

