

FINANCE

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graph TD; Finance[FINANCE] --- Assessment[ASSESSMENT ADMINISTRATION]; Finance --- Accounting[ACCOUNTING & CONTROL]; Finance --- Debt[DEBT SERVICE]; Finance --- Insurance[INSURANCE/ RISK MANAGEMENT]; Finance --- Information[INFORMATION SYSTEMS];
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ASSESSMENT
ADMINISTRATION

ACCOUNTING &
CONTROL

DEBT SERVICE

INSURANCE/
RISK
MANAGEMENT

INFORMATION
SYSTEMS

ASSESSMENT ADMINISTRATION

DEPARTMENT: ASSESSMENT ADMINISTRATION

Acct No	Account Name	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015	2014-2015 Line Item Budget Notes
-	DEPARTMENT TOTAL	184,169	213,444	209,134	162,794	-23.73% over(under) FY14 budget
121	DEPARTMENT: ASSESSMENT ADMINISTRATION					
121-4010	FULL-TIME SALARIES	94,162	118,168	113,766	24,376	Provides for the salaries of the Admin Assistant (50%) and 16% of the Receptionist.
121-4030	OVERTIME	145	600	615	0	Provides for administrative time for Board of Assessment Review & Personal Property discovery.
121-4050	HEALTH INSURANCE	17,863	20,227	20,227	3,664	Provides department's share of actual health insurance premiums. Healthcare budget is no longer allocated by the old fixed allocation methodology.
121-4060	RETIREMENT	6,651	6,263	6,676	1,901	Provides department's actual share of retirement. Retirement is no longer allocated by the old fixed allocation methodology.
121-4070	SOCIAL SECURITY	7,306	9,086	8,750	1,865	Employer's share of Social Security.
121-4100	WORKERS COMPENSATION	0	0	0	0	Move Assessing to County
121-5010	POSTAGE	1,342	1,500	1,500	0	Move Assessing to County
121-5020	TELEPHONE	1,551	1,500	1,500	0	Move Assessing to County
121-5030	TRANSPORTATION	220	100	100	0	Move Assessing to County

DEPARTMENT: ASSESSMENT ADMINISTRATION

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-	DEPARTMENT TOTAL	184,169	213,444	209,134	162,794	-23.73% over(under) FY14 budget
121	DEPARTMENT: ASSESSMENT ADMINISTRATION					
121-5040	EDUCATIONAL/MEETING	1,142	1,800	1,800	0	Move Assessing to County
121-5070	MAPS & BLUEPRINTS	5,770	6,000	6,000	0	Move Assessing to County
121-5340	OFFICE MACHINE MAINTENANCE	0	250	250	0	Move Assessing to County
121-5410	COMPUTER SERVICES	5,650	5,600	5,600	0	Move Assessing to County
121-5490	OTHER PROFESSIONAL SERVICES	38,500	38,500	38,500	130,988	Use of Regional Assessing/Move Assessing to County
121-5700	TRANSFER FEES	1,086	1,200	1,200	0	Move Assessing to County

DEPARTMENT: ASSESSMENT ADMINISTRATION

Acct No	Account Name	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015	2014-2015 Line Item Budget Notes
-	DEPARTMENT TOTAL	184,169	213,444	209,134	162,794	-23.73% over(under) FY14 budget
121	DEPARTMENT: ASSESSMENT ADMINISTRATION					
121-5800	DUES & MEMBERSHIPS	590	450	450	0	Move Assessing to County
121-5810	BOARD OF ASSESSMENT REVIEW	99	500	500	0	Move Assessing to County
121-6010	OFFICE SUPPLIES	1,422	1,200	1,200	0	Move Assessing to County
121-6020	BOOKS/SUBSCRIPTIONS	669	500	500	0	Move Assessing to County

ACCOUNTING AND CONTROL

DEPARTMENT: ACCOUNTING AND CONTROL

Acct No	Account Name	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015	2014-2015 Line Item Budget Notes
-	DEPARTMENT TOTAL	248,742	247,129	244,318	260,175	5.28% over(- under) FY14 budget
122	DEPARTMENT: ACCOUNTING & CONTROL					
122-4010	FULL-TIME SALARIES	171,033	150,919	152,350	153,937	Salaries for three FTE positions including: Finance Director, Bookkeeper, and Accountant. 16% of the Receptionist position is also included. The reduction from FY2013 is due to the reorganization of the department.
122-4020	PART-TIME SALARIES	0	0	0	9,996	Administrative Assistant position to assist the Finance Department and Administrative Department 14 hours a week. This position is combined with the green position in Admin.
122-4030	OVERTIME	2,303	4,000	4,000	4,150	Provides overtime funds for various needs such as coverage for vacations, month-end and year-end activity and unexpected overflow work. With the recent system enhancement, this account should have a reduced need. This will be offset by the fact the department was restructured and a salaried director position was replaced with a hourly staff position that will potentially receive overtime during financial closes.
122-4050	HEALTH INSURANCE	15,141	20,646	18,750	19,849	Employer health insurance contribution. Healthcare budget is no longer allocated by the old fixed allocation methodology.
122-4060	RETIREMENT	8,779	7,999	10,096	12,339	Employer retirement contribution. Retirement is no longer allocated by the old fixed allocation methodology.

DEPARTMENT: ACCOUNTING AND CONTROL

Acct No	Account Name	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015	2014-2015 Line Item Budget Notes
-	DEPARTMENT TOTAL	248,742	247,129	244,318	260,175	5.28% over(- under) FY14 budget
122	DEPARTMENT: ACCOUNTING & CONTROL					
122-4070	SOCIAL SECURITY	12,900	11,851	11,961	12,858	Employer's share of Social Security.
122-5010	POSTAGE	9,186	12,639	9,000	9,400	Provides funds for various activities such as mailing tax bills, lien notices, foreclosure notices, checks to vendors, etc. This account also Provides the Town wide cost of the annual maintenance agreement for the Town's postage meter. Assume 3% inflation increase. The excise tax reminders are now gone.
122-5020	TELEPHONE	2,761	3,000	2,400	2,500	Telephone lines and fax line.
122-5030	TRANSPORTATION	103	275	275	300	Transportation expenses for Finance employees to conduct Town business and to attend training seminars.
122-5040	EDUCATIONAL/MEETING	3,542	4,900	3,500	4,000	Professional development and training for staff. Send 1 staff to MUNIS users group conference. CPE credits for Finance Director.
122-5080	LEGAL/ADVERTISING	1,331	0	0	0	Cost to advertise for new accounting position in FY2013. Cost not expected to be repeated.
122-5430	AUDIT	7,916	17,200	17,200	19,000	We may need to go out to bid. Audit services will rise substantially due to market conditions. Expect audit to be \$32K for School, Town and Wastewater. The amount shown here is the Town portion only.

DEPARTMENT: ACCOUNTING AND CONTROL

Acct No	Account Name	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015	2014-2015 Line Item Budget Notes
-	DEPARTMENT TOTAL	248,742	247,129	244,318	260,175	5.28% over(- under) FY14 budget
122	DEPARTMENT: ACCOUNTING & CONTROL					
122-5490	OTHER PROFESSIONAL SERVICES	8,550	2,450	1,500	4,950	Office supply consultant needs to be revisited in FY15. GASB 45 MMA \$2,000 actuarial fee for CAFR (audit). Other misc.
122-5700	TRANSFER FEES	2,681	3,000	3,046	3,446	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	1,100	1,050	1,230	1,300	Provides dues to various professional associations such as Government Finance Officers Association and the Maine Tax Collectors and Treasurers Association and Maine Society of CPAs.
122-6010	OFFICE SUPPLIES	908	3,200	900	1,000	In-house printing, forms and general office supplies.
122-6015	COMPUTER FORMS/SUPPLIES	508	3,900	1,000	1,050	Payroll and disbursement check stock, and computer paper and supplies used by all departments.
122-6020	BOOKS/SUBSCRIPTIONS	0	100	100	100	Educational materials, newsletters etc.
122-8525	INTEREST PENALTY EXPENSE	0	0	7,011	0	This account will not be needed for fiscal year 2015. The 2014 expenses was one time IRS penalty for a filing error.

DEBT SERVICE

DEPARTMENT: DEBT SERVICE

Acct No	Account Name	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015	2014-2015 Line Item Budget Notes
-	DEPARTMENT TOTAL	313,494	305,500	305,500	297,500	-2.62% over(- under) FY14 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	113,494	105,500	105,500	97,500	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 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015	2014-2015 Line Item Budget Notes
-	DEPARTMENT TOTAL	245,101	203,903	206,411	224,837	10.27% over(- under) FY14 budget
124	DEPARTMENT: INSURANCES/RISK MANAGEMENT					
124-4060	MPERS UNFUNDED LIABILITY	32,427	0	0	0	This account represents the Town's cost for covering the unfunded liability in the MainePERS for Town employees with retirement service time prior to 1995, when the Town became part of the MPERS statewide pooled Consolidated Plan. THIS HAS BEEN PAID IN FULL.
124-4080	GROUP INSURANCE	2,502	2,575	2,575	2,700	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	18,620	18,900	20,063	20,700	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	1,656	1,850	1,900	1,995	This is the cost for long-term disability insurance provided to regular employees.
124-4100	WORKERS' COMPENSATION	70,698	66,329	65,953	73,475	A combined 15% factor is built in for the 2% in raises and a change in the loss ratio and mod rate due to claims experience. Workers Comp is now centralized in this account and no longer distributed to Town Depts. Still allocated to Sewer and School.
124-4110	UNEMPLOYMENT COMPENSATION	7,630	8,500	7,469	8,000	The Town participates in the Maine Municipal Association statewide self-insurance pool.

DEPARTMENT: INSURANCE

Acct No	Account Name	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015	2014-2015 Line Item Budget Notes
-	DEPARTMENT TOTAL	245,101	203,903	206,411	224,837	10.27% over(- under) FY14 budget
124	DEPARTMENT: INSURANCES/RISK MANAGEMENT					
124-4120	EMPLOYEE WELLNESS	4,981	4,080	4,080	4,202	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	97,281	93,170	94,847	103,383	The amount budgeted for this account reflects costs for general liability and building insurance, which cannot be allocated by department. Assumes a 9% increase due increased claims, an increase of 3.6% in property values and a 50% increase in mobile equipment values.
124-5120	PUBLIC OFFICIALS LIABILITY INS.	8,946	8,499	9,524	10,381	This is the cost for public officials liability insurance for elected and appointed board members. Assumes a 9% increase.

INFORMATION SYSTEMS

DEPARTMENT: INFORMATION SYSTEMS

Acct No	Account Name	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015	2014-2015 Line Item Budget Notes
-	DEPARTMENT TOTAL	377,704	387,605	381,636	403,437	4.08% over(- under) FY14 budget
125	DEPARTMENT: INFORMATION SYSTEMS					
125-4010	FULL-TIME SALARIES	76,651	79,400	79,100	80,989	Salary for the Information Systems Administrator (95%) and IT Assistant (27%).
125-4020	PART-TIME SALARIES	0	0	0	0	Part-Time Salaries
125-4050	HEALTH INSURANCE	15,695	17,335	16,500	17,878	Employer health insurance contribution.
125-4060	RETIREMENT	4,229	4,148	5,138	6,227	Employer retirement contribution.
125-4070	SOCIAL SECURITY	5,521	6,074	5,700	6,196	Employer Social Security contribution.
125-5020	TELEPHONE	948	948	848	648	Cell phone at \$54 per month.
125-5040	EDUCATIONAL/MEETING	553	3,000	2,700	3,000	GMIS national conference - \$1,600, GMIS annual dues - \$150, Virtual Town Hall Training - \$150, Misc training - \$1,100.
125-5410	COMPUTER SERVICES/WEB PAGE	38,831	47,000	43,000	47,000	Public Works and Central Fire Fiber Charges - \$16,610, Winn Rd and Foreside Fire internet fees - \$2,790, Public Safety and Town Hall fiber charges - \$19,400, Web Hosting - \$4,000, Web Updates - \$1,000, and IMS Hosting - \$3,200. Variance is due to increase in IMS hosting fees.

DEPARTMENT: INFORMATION SYSTEMS

Acct No	Account Name	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015	2014-2015 Line Item Budget Notes
-	DEPARTMENT TOTAL	377,704	387,605	381,636	403,437	4.08% over(- under) FY14 budget
125	DEPARTMENT: INFORMATION SYSTEMS					
125-5490	OTHER PROFESSIONAL SERVICES	74,118	78,300	76,000	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	CONTRACTUAL SERVICES	91,650	92,000	92,000	92,000	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.
125-5903	PRINTER/COPIER CHARGES	0	6,200	9,650	8,500	All printer and copier maintenance costs for the Town. Variance is due to the amount of copies and prints made over the contracted price.
125-6010	OFFICE SUPPLIES	4,419	1,700	1,000	1,200	Office supplies needed during the year (includes ID security cards).
125-6800	EQUIPMENT	46,385	30,000	30,000	40,000	Replacement items that were formally part of a reserve. Computers, printers, servers, software, etc. The variance is due to needing to purchase more equipment this coming fiscal year due to the age of the equipment.

DEPARTMENT: INFORMATION SYSTEMS

Acct No	Account Name	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015	2014-2015 Line Item Budget Notes
-	DEPARTMENT TOTAL	377,704	387,605	381,636	403,437	4.08% over(- under) FY14 budget
125	DEPARTMENT: INFORMATION SYSTEMS					
125-7540	COMPUTER NETWORK	18,703	21,500	20,000	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.