

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 2011-2012	Budget 2012-2013	Estimated 2012-2013	Proposed 2013-2014	2013-2014 Line Item Budget Notes
-	DEPARTMENT TOTAL	213,934	212,328	212,578	213,443	
121	DEPARTMENT: ASSESSMENT ADMINISTRATION					
121-4010	FULL-TIME SALARIES	110,980	114,895	114,895	118,168	Provides for the salaries of the Assessor (95%), an Admin Assistant and 16% of the Receptionist.
121-4030	OVERTIME	0	600	600	600	Provides for administrative time for Board of Assessment Review & Personal Property discovery.
121-4050	HEALTH INSURANCE	19,703	20,797	20,797	20,227	Provides department's share of actual health insurance premiums. Healthcare budget is no longer allocated by the old fixed allocation methodology.
121-4060	RETIREMENT	5,850	6,151	6,151	6,263	Provides department's actual share of retirement. Retirement is no longer allocated by the old fixed allocation methodology.
121-4070	SOCIAL SECURITY	8,495	8,835	8,835	9,086	Employer's share of Social Security.
121-4100	WORKERS COMPENSATION	1,145	0	0	0	Reflects department's specific payroll and manual rate as well as the Town's experience rate.
121-5010	POSTAGE	1,258	1,000	1,500	1,500	Additional I BAR & Personal Property BETE and BETR mailings as required by law.
121-5020	TELEPHONE	1,504	1,450	1,450	1,500	Allocation to cover telephone usage by department.
121-5030	TRANSPORTATION	50	100	100	100	Personal vehicle reimbursement for Assr and Admin for BAR packet deliveries.

DEPARTMENT: ASSESSMENT ADMINISTRATION

Acct No	Account Name	Actual 2011-2012	Budget 2012-2013	Estimated 2012-2013	Proposed 2013-2014	2013-2014 Line Item Budget Notes
-	DEPARTMENT TOTAL	213,934	212,328	212,578	213,443	
121	DEPARTMENT: ASSESSMENT ADMINISTRATION					
121-5040	EDUCATIONAL/MEETING	1,479	1,800	1,800	1,800	VISION Users Group \$700; MAAO Annual Fall Conference \$700; 3 Me Chapter IAAO workshops \$105; MEREDA Annual Conf \$75, BAR Workshop \$60 MMA \$60, misc \$100 savings.
121-5070	MAPS & BLUEPRINTS	5,371	6,000	6,000	6,000	Represents costs for annual update of tax map changes, printing 2 large sets for public counter and Assessor.
121-5340	OFFICE MACHINE MAINTENANCE	0	250	250	250	Provides the maintenance of the laser printer and folder/insertor.
121-5410	COMPUTER SERVICES	5,775	5,600	5,600	5,600	Annual software maintenance costs; \$5,100 for VISION and \$500 for G & K personal property.
121-5490	OTHER PROFESSIONAL SERVICES	39,188	38,500	40,150	38,500	Consultant increase; daily rate includes meals, lodging, mileage, Social Security, business insurance.
121-5700	TRANSFER FEES	1,007	1,800	1,800	1,200	Annual cost of deed copies from Registry.
121-5800	DUES & MEMBERSHIPS	305	550	450	450	Dues for: Int'l Assoc Assess Off (IAAO) \$175; Maine Chapter of IAAO \$35; MAAO (MMA Affiliate) \$30; Northeast Regional AAO \$35 and Me RE & Developers Assoc MEREDA \$275. Misc \$100 savings.

DEPARTMENT: ASSESSMENT ADMINISTRATION

Acct No	Account Name	Actual 2011-2012	Budget 2012-2013	Estimated 2012-2013	Proposed 2013-2014	2013-2014 Line Item Budget Notes
-	DEPARTMENT TOTAL	213,934	212,328	212,578	213,443	
121	DEPARTMENT: ASSESSMENT ADMINISTRATION					
121-5810	BOARD OF ASSESSMENT REVIEW	110	300	500	500	This represents the cost for Board nameplates, tapes, public notices, and advertising.
121-6010	OFFICE SUPPLIES	2,180	3,000	1,200	1,200	Provides funds for office supplies for this department including paper, toner, drum kits and cartridges for copier and printers, letterhead and envelopes, binders for deeds and transfer tax forms and misc. office supplies.
121-6020	BOOKS/SUBSCRIPTIONS	619	700	500	500	Provides funds for purchasing various books and Marshall Swift Manual updates and for binding the annual commitment book.
121-7010	TRANSFER TO OFFICE RESERVE	1,300	0			Discontinued account.
121-7030	TRANSFER TO COMPUTER RESERVE	7,615	0			Discontinued account.

ACCOUNTING AND CONTROL

DEPARTMENT: ACCOUNTING AND CONTROL

Acct No	Account Name	Actual 2011-2012	Budget 2012-2013	Estimated 2012-2013	Proposed 2013-2014	2013-2014 Line Item Budget Notes
-	DEPARTMENT TOTAL	276,489	261,063	260,808	247,129	
122	DEPARTMENT: ACCOUNTING & CONTROL					
122-4010	FULL-TIME SALARIES	157,015	162,169	166,521	150,919	Provides for three FTE positions including: Finance Director, Bookkeeper, and Accountant. 16% of the Receptionist position is also included. The reduction is due to the reorganization in the department. 2012/2013 is over budget due to termination pay for a position.
122-4030	OVERTIME	4,663	2,500	2,500	4,000	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	21,607	25,676	16,861	20,646	Provides department's share of actual health insurance premiums. Healthcare budget is no longer allocated by the old fixed allocation methodology.
122-4060	RETIREMENT	7,785	7,594	7,785	7,999	Provides department's actual share of retirement. Retirement is no longer allocated by the old fixed allocation methodology.
122-4070	SOCIAL SECURITY	12,159	12,597	12,930	11,851	Employer's share of Social Security.

DEPARTMENT: ACCOUNTING AND CONTROL

Acct No	Account Name	Actual 2011-2012	Budget 2012-2013	Estimated 2012-2013	Proposed 2013-2014	2013-2014 Line Item Budget Notes
-	DEPARTMENT TOTAL	276,489	261,063	260,808	247,129	
122	DEPARTMENT: ACCOUNTING & CONTROL					
122-5010	POSTAGE	14,819	10,156	12,355	12,639	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	2,671	2,781	2,895	3,000	Telephone lines, fax line, cell phone and staff pagers.
122-5030	TRANSPORTATION	532	200	220	275	Provides compensation to Finance employees for use of personal vehicles to conduct Town business.
122-5040	EDUCATIONAL/MEETING	3,398	3,800	3,800	4,900	Provides for professional development and training for staff. Send 1 staff to MUNIS users group conference. CPE credits for Finance Director. New employee training.
122-5080	LEGAL/ADVERTISING	0	0	1,331	0	Cost to advertise for new accounting position in FY2013. Cost not expected to be repeated.
122-5410	COMPUTER SERVICES	66	100	68	0	This allocation has been eliminated
122-5430	AUDIT	16,215	14,300	14,300	17,200	Will not go out to bid. While total bill is still \$25K, more has been attributed to the School. \$4K is included for possible additional service.

DEPARTMENT: ACCOUNTING AND CONTROL

Acct No	Account Name	Actual 2011-2012	Budget 2012-2013	Estimated 2012-2013	Proposed 2013-2014	2013-2014 Line Item Budget Notes
-	DEPARTMENT TOTAL	276,489	261,063	260,808	247,129	
122	DEPARTMENT: ACCOUNTING & CONTROL					
122-5490	OTHER PROFESSIONAL SERVICES	7,275	8,742	9,302	2,450	Office supply consultant should go here (not admin) since Finance manages the consultant (\$2450). The cost for generating the tax bills has been moved to the Town Clerk/Tax Collector function.
122-5700	TRANSFER FEES	2,394	4,000	2,750	3,000	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	695	1,000	1,000	1,050	Provides dues to various professional associations such as Government Finance Officers Association and the Maine Tax Collectors and Treasurers Association. 3% increase for inflation
122-6010	OFFICE SUPPLIES	3,296	3,090	3,090	3,200	In-house printing, forms and general office supplies. 3% increase for inflation.
122-6015	COMPUTER FORMS/SUPPLIES	3,440	2,100	3,000	3,900	Provides costs for payroll and disbursement check stock, and computer paper and supplies used by all departments.
122-6020	BOOKS/SUBSCRIPTIONS	0	258	100	100	Provides the cost of investment newsletter, educational materials, etc.

DEBT SERVICE

DEPARTMENT: DEBT SERVICE

Acct No	Account Name	Actual 2011-2012	Budget 2012-2013	Estimated 2012-2013	Proposed 2013-2014	2013-2014 Line Item Budget Notes
-	DEPARTMENT TOTAL	321,494	313,500	313,500	305,500	
123	DEPARTMENT: DEBT SERVICE					
123-8060	2007 PS BLDG IMPROV BOND PRINCIPAL	200,000	200,000	200,000	200,000	Provides for the 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	121,494	113,500	113,500	105,500	Provides for the 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 2011-2012	Budget 2012-2013	Estimated 2012-2013	Proposed 2013-2014	2013-2014 Line Item Budget Notes
-	DEPARTMENT TOTAL	119,305	274,480	250,549	203,903	
124	DEPARTMENT: INSURANCES/RISK MANAGEMENT					
124-4060	MPERS UNFUNDED LIABILITY	33,900	38,605	38,605	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.
124-4050	HEALTH INSURANCE	32	0	0	0	
124-4070	TRANSFER TO OTHER DEPTS	63	0	0	0	
124-4080	GROUP INSURANCE	2,815	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	18,616	18,000	18,000	18,900	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 5% increase.
124-4095	LONG-TERM DISABILITY	1,829	1,792	1,800	1,850	This is the cost for long-term disability insurance provided to regular employees.

DEPARTMENT: INSURANCE

Acct No	Account Name	Actual 2011-2012	Budget 2012-2013	Estimated 2012-2013	Proposed 2013-2014	2013-2014 Line Item Budget Notes
-	DEPARTMENT TOTAL	119,305	274,480	250,549	203,903	
124	DEPARTMENT: INSURANCES/RISK MANAGEMENT					
124-4100	WORKERS' COMPENSATION	2,298	90,180	70,107	66,329	Current bill for calendar 2013. Assumes 2% raises for second half of FY2014. A 3% factor is built in for inflation and change in the mod rate. 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	8,420	8,525	8,500	8,500	The Town participates in the Maine Municipal Association statewide self-insurance pool.
124-4120	EMPLOYEE WELLNESS	3,862	4,017	4,017	4,080	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	37,432	101,527	98,074	93,170	The amount budgeted for this account reflects costs for general liability and building insurance, which cannot be allocated by department. Assumes a 5% decrease
124-5120	PUBLIC OFFICIALS LIABILITY INS.	10,037	9,334	8,946	8,499	This is the cost for public officials liability insurance for elected and appointed board members. Assumes a 5% decrease.

INFORMATION SYSTEMS

DEPARTMENT: INFORMATION SYSTEMS

Acct No	Account Name	Actual 2011-2012	Budget 2012-2013	Estimated 2012-2013	Proposed 2013-2014	2013-2014 Line Item Budget Notes
-	DEPARTMENT TOTAL	313,761	405,085	405,888	387,606	
125	DEPARTMENT: INFORMATION SYSTEMS					
125-4010	FULL-TIME SALARIES	75,442	76,734	76,713	79,400	Provides compensation for the Information Systems Administrator (95%) and IT Assistant (25%).
125-4050	HEALTH INSURANCE	13,881	12,324	16,277	17,335	Covers department's share of actual health insurance premiums. Healthcare budget is no longer allocated by the old fixed allocation methodology.
125-4060	RETIREMENT	3,750	3,645	3,600	4,148	Covers department's actual share of retirement. Retirement is no longer allocated by the old fixed allocation methodology.
125-4070	SOCIAL SECURITY	5,488	5,870	5,550	6,074	Employer's share of Social Security.
125-5020	TELEPHONE	786	948	948	948	Cell phone with data - \$54 per month and AT&T 3G access for Ipad at \$25/month
125-5040	EDUCATIONAL/MEETING	561	3,000	2,500	3,000	Reimbursement for professional development and training related costs, such as travel. GMIS national conference - \$1,600, GMIS dues - \$150, Virtual Town Hall Training - \$150, Misc training - \$1,100.
125-5410	COMPUTER SERVICES/WEB PAGE	43,056	46,000	45,800	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.
125-5490	OTHER PROFESSIONAL SERVICES	62,377	76,469	76,000	78,300	Provides funds for outside consulting services needed for operating and managing the Town's Computer System. This item includes \$45,550 for the Managed Services Agreement, which gives the Town 24/7 access to services of a Senior Systems Engineer, phone system support at \$15,850 and \$8,000 for computer support fees. Also included is server software and hardware support for \$8,900. Variance is due to an increase in Smartnet Costs for phone system due to age of equipment.

DEPARTMENT: INFORMATION SYSTEMS

Acct No	Account Name	Actual 2011-2012	Budget 2012-2013	Estimated 2012-2013	Proposed 2013-2014	2013-2014 Line Item Budget Notes
-	DEPARTMENT TOTAL	313,761	405,085	405,888	387,606	
125	DEPARTMENT: INFORMATION SYSTEMS					
125-5900	CONTRACTUAL SERVICES	74,334	94,345	91,000	92,000	Provides the annual license/maintenance fees for the network software (\$14,055), annual license fees for VUEWorks systems includes ESRI (\$15,100), and Munis ASP fees (\$61,845). This item also includes maintenance for existing computer hardware that is no longer under warranty as well as miscellaneous contract work to fix information systems (\$1,000). Variance is due to the change in vendor for Web Monitoring software.
125-5903	PRINTER/COPIER CHARGES	0	0	0	6,200	Provides all the printer and copier printing and maintenance costs being centralized here
125-6010	OFFICE SUPPLIES	418	1,700	6,000	1,700	Provides funds for office supplies including backup tapes and ID cards and supplies.
125-6800	EQUIPMENT	0	62,550	60,000	30,000	Replacement items that were formally part of a reserve. Computers, printers, servers, software, etc. The variance is due to not needing to purchase as much equipment this coming fiscal year.
125-7030	TRANSFER TO COMPUTER RESERVE	11,240	0	0	0	This account has been discontinued.
125-7540	COMPUTER NETWORK	22,429	21,500	21,500	21,500	This line item provides for updating the GIS coverages, street map, GIS data collection, IMS updates, and the maintenance of the Town's wide area network.