

FINANCE



ASSESSMENT ADMINISTRATION

DEPARTMENT: ASSESSMENT ADMINISTRATION

Acct No	Account Name	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017	2016-2017 Line Item Budget Notes
-	DEPARTMENT TOTAL	167,994	150,242	148,229	149,119	-0.75% over(under) FY15 budget
121	DEPARTMENT: ASSESSMENT					
121-4010	FULL-TIME SALARIES	26,627	7,927	7,850	8,377	Provides for the salary of the Admin Coordinator (20%).
121-4030	OVERTIME	0	500	500	500	Provides for administrative time for Board of Assessment Review & Personal Property discovery.
121-4050	HEALTH INSURANCE	6,355	3,539	2,183	2,331	Provides department's share of actual health insurance premiums.
121-4060	RETIREMENT	2,084	628	0	0	Provides department's actual share of retirement.
121-4061	RETIREMENT HEALTH SAVINGS	0	122	80	84	previously in contingency, now split between departments.
121-4070	SOCIAL SECURITY	1,744	645	639	699	Employer's share of Social Security.
121-5410	COMPUTER SERVICES	0	750	750	900	PDF Property Cards
121-5020	TELEPHONE	196				
121-5490	OTHER PROFESSIONAL SERVICES	130,988	136,131	136,228	136,228	Use of County Regional Assessing - no increase from FY16

ACCOUNTING AND CONTROL

DEPARTMENT: ACCOUNTING AND CONTROL

Acct No	Account Name	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017	2016-2017 Line Item Budget Notes
-	DEPARTMENT TOTAL	251,111	279,318	277,317	288,116	3.15% over(- under) FY15 budget
122	DEPARTMENT: ACCOUNTING & CC					
122-4010	FULL-TIME SALARIES	148,138	172,747	172,747	178,385	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	4,090	0	0	0	
122-4030	OVERTIME	3,838	4,000	4,000	4,120	Overtime for Bookkeeper/Accountant
122-4050	HEALTH INSURANCE	27,707	33,096	31,000	33,323	11% inc oimPPO contribution offset by savings due to switch from more expensive POS plan in January 2016.
122-4060	RETIREMENT	11,946	14,425	14,425	15,682	Employer Contribution. MPERS contribution % increased from 8.9% to 9.5%, no change to 401K
122-4061	RETIREMENT HEALTH SAVINGS	0	1,704	1,704	1,784	
122-4070	SOCIAL SECURITY	11,772	13,521	13,521	14,254	Employer's share of Social Security.
122-5010	POSTAGE	11,273	5,200	5,200	5,200	Provides funds for various activities such as mailing checks to vendors, 1099s, W2s etc. This account also Provides the Town wide cost of the annual maintenance agreement for the Town's postage meter.
122-5020	TELEPHONE	2,912	0	0	0	
122-5030	TRANSPORTATION	135	175	175	175	Transportation expenses for Finance employees to conduct Town business and to attend training seminars.
122-5040	EDUCATIONAL/MEETING	992	2,500	2,500	2,500	Professional development and training for staff.
122-5430	AUDIT	19,008	19,000	19,695	19,695	Audit services may rise due to market conditions. This assumes we will continue to be at \$32.9K for School, Town and Wastewater. The amount shown here is the Town portion only.
122-5490	OTHER PROFESSIONAL SERVICES	2,209	4,950	4,950	5,099	GASB 45, 68 and 69 MMA \$4,000 actuarial fee for CAFR (2 audits OPEB and Pension).

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122	DEPARTMENT: ACCOUNTING & CC					
122-5700	TRANSFER FEES	2,979	3,800	3,000	3,500	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	1,230	1,000	1,200	1,200	Provides dues to various professional associations such as Government Finance Officers Association and the Maine Tax Collectors and Treasurers Association.
122-6010	OFFICE SUPPLIES	1,421	1,400	1,400	1,400	In-house printing, forms and general office supplies.
122-6015	COMPUTER FORMS/SUPPLIES	1,461	1,700	1,700	1,700	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			

DEBT SERVICE

DEPARTMENT: DEBT SERVICE

Acct No	Account Name	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017	2016-2017 Line Item Budget Notes
-	DEPARTMENT TOTAL	297,494	289,500	289,500	281,494	-2.77% 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.
123-8200	BOND INTEREST	97,494	89,500	89,500	81,494	Annual interest payments on the 2007 Public Safety Building bond issue.

INSURANCE/RISK MANAGEMENT

DEPARTMENT: INSURANCE

Acct No	Account Name	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017	2016-2017 Line Item Budget Notes
-	DEPARTMENT TOTAL	224,401	233,346	221,578	229,963	-1.45% over(- under) FY14 budget
124	DEPARTMENT: INSURANCES/RISK MANAGEMENT					
124-4080	GROUP INSURANCE	2,633	2,575	2,845	2,930	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	18,456	21,321	24,669	25,000	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	2,272	1,973	3,140	3,400	This is the cost for long-term disability insurance provided to regular employees.
124-4100	WORKERS' COMPENSATION	72,988	76,272	66,130	67,393	Assume a 6.5% increase due to employee raises and a change in loss ratio due to claims experience going to a more normal 70% level (62% is historical low)..
124-4110	UNEMPLOYMENT COMPENSATION	6,902	8,000	8,000	8,000	The Town participates in the Maine Municipal Association statewide self-insurance pool.
124-4120	EMPLOYEE WELLNESS	4,461	3,960	0	0	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. (Moved to Special Revenue for FY17)
124-5015	BANK FEES	0	0	5,882	6,000	Now shown as expense versus a reduction of interest income. Project 2% increase.
124-5105	LIABILITY INSURANCE	107,015	108,552	102,039	108,190	The amount budgeted for this account reflects costs for general liability and building insurance, which cannot be allocated by department. Assumes a 3% increase.
124-5120	PUBLIC OFFICIALS LIABILITY INS.	9,674	10,693	8,873	9,050	This is the cost for public officials liability insurance for elected and appointed board members. Assumes a 2% increase.

INFORMATION SYSTEMS

DEPARTMENT: INFORMATION SYSTEMS

Acct No	Account Name	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017	2016-2017 Line Item Budget Notes
-	DEPARTMENT TOTAL	404,043	441,617	450,030	484,093	9.62% over(- under) FY15 budget
125	DEPARTMENT: INFORMATION SYSTEMS					
125-4010	FULL-TIME SALARIES	80,695	84,544	84,544	87,081	Salary for the Information Systems Administrator (95%) and IT Assistant (30%).
125-4020	PART-TIME SALARIES					
125-4050	HEALTH INSURANCE	17,800	19,046	19,046	20,031	11% inc in PPO contribution offset by savings due to switch from more expensive POS plan in January 2016.
125-4060	RETIREMENT	6,294	7,365	7,365	8,273	Employer retirement contribution. MPERS contribution % increased 6.7%
125-4061	RETIREMENT HEALTH SAVINGS		828	828	871	
125-4070	SOCIAL SECURITY	5,791	6,468	6,468	6,937	Employer Social Security contribution.
125-5020	TELEPHONE	0	22,366	24,469	24,500	Cell phone at \$54 per month. Telephone usage for all departments \$23,852.
125-5040	EDUCATIONAL/MEETING	958	3,000	2,000	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
125-5370	SECURITY	0	0	6,000	6,100	Funds for annual monitoring of fire and burg systems at Town Hall, Community Programs, Central Fire, Station 1 and Station 4 - \$1,920. Security software maintenance renewal \$1,680 and misc hardware repairs and support request calls \$2,500.
125-5410	COMPUTER SERVICES/WEB PAGE	44,156	56,900	53,500	53,500	Public Works, Mason/Motz, Town Hall, Central Fire Fiber Charges - \$30,350, Winn Rd and Foreside Fire internet fees - \$3,150, Public Safety fiber charges - \$11,400, Web Hosting - \$4,000, Web Updates - \$1,000, and VGSI Hosting - \$3,600. Variance is due to the cost of fiber being less than anticipated at Mason/Motz

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125	DEPARTMENT: INFORMATION SYSTEMS					
125-5490	OTHER PROFESSIONAL SERVICES	75,315	78,300	78,800	81,500	Funds for outside consulting services to operate and manage the Town's Computer System which includes 20 servers, 100 pcs, 102 phones and 155 users. This item includes \$46,550 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; \$16,850 for maintenance contracts on routers, switches, firewalls and phone system; \$9,000 for IT support for items not covered under the Managed Services Agreement; \$9,100 for HP Warranty agreements and Xenserver/CAG maintenance. Variance is due to increased costs on maintenance renewals.
125-5900	CONTRACTUAL SERVICES	90,980	97,500	101,410	131,400	Annual license / maintenance fees for the network software (i.e. XenDesktop, Backup Software, Web Filtering , Spam Filtering and Anti-Virus Software) - \$21,500; Annual Microsoft O365 licensing - \$25,000, 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. Variance is due to new offsite backup solution and migration to Microsoft O365.
125-5903	PRINTER/COPIER CHARGES	9,316	8,500	8,800	8,700	All printer and copier maintenance costs for the Town. Variance due to new equipment at Mason/Motz office
125-6010	OFFICE SUPPLIES	496	800	800	800	Office supplies needed during the year
125-6800	EQUIPMENT	42,152	34,500	34,500	30,000	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	30,090	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.

