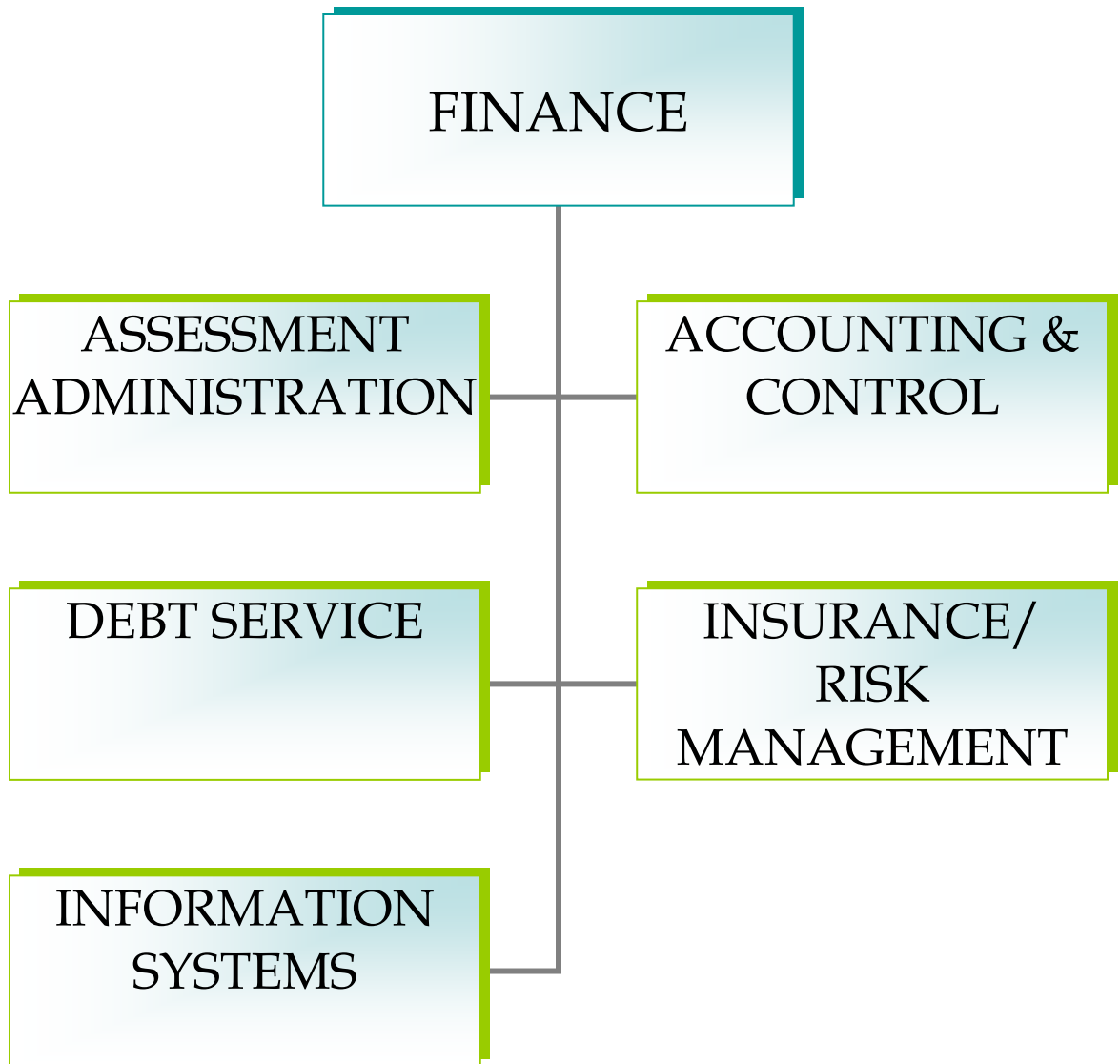


## ***FINANCE***



***ASSESSMENT ADMINISTRATION***

**DEPARTMENT: ASSESSMENT ADMINISTRATION**

Acct No	Account Name	Actual 2007-2008	Adopted 2008-2009	Estimated 2008-2009	Proposed 2009-2010	2009-2010 Line Item Budget Notes
-	<b>DEPARTMENT TOTAL</b>	<b>250,281</b>	<b>234,501</b>	<b>231,935</b>	<b>201,324</b>	
<b>121</b>	<b>DEPARTMENT: ASSESSMENT ADMINISTRATION</b>					
4010	FULL-TIME SALARIES	111,151	114,469	112,000	98,897	This provides for the salaries of the Assessor, Assessor's Assistant & 15% of the Receptionist.
4030	OVERTIME	646	1,200	1,747	1,200	Overtime pay for Employee photographing homes and asst hrs during annual Personal Property work.
4050	HEALTH INSURANCE	17,931	18,349	17,000	19,881	Covers department's prorated share of health insurance premiums.
4060	RETIREMENT	4,688	4,732	4,732	4,550	Covers department's prorated share of total employer retirement contributions.
4070	SOCIAL SECURITY	8,370	8,757	8,702	7,657	Calculated as 7.65% of payroll.
4100	WORKERS COMPENSATION	1,886	2,109	1,619	1,639	Required insurance. Decrease in this line item reflects lower experience modification (lower claims experience rating) for Town.
5010	POSTAGE	1,642	2,900	3,300	600	FY10 routine postal of \$50/mo = \$600
5020	TELEPHONE	1,086	900	1,450	1,450	Allocation to cover telephone usage by department.
5030	TRANSPORTATION	800	700	100	100	Personal vehicle reimbursement.
5040	EDUCATIONAL/MEETING	1,707	2,500	2,000	2,200	IAAO National Conference - \$1,800, MAAO Fall Conference - \$400.

**DEPARTMENT: ASSESSMENT ADMINISTRATION**

Acct No	Account Name	Actual 2007-2008	Adopted 2008-2009	Estimated 2008-2009	Proposed 2009-2010	2009-2010 Line Item Budget Notes
-	<b>DEPARTMENT TOTAL</b>	<b>250,281</b>	<b>234,501</b>	<b>231,935</b>	<b>201,324</b>	
<b>121 DEPARTMENT: ASSESSMENT ADMINISTRATION</b>						
5070	MAPS & BLUEPRINTS	5,865	6,500	6,000	6,000	Represents costs for annual update of tax map changes, printing 2 large sets for public counter and Assessor
5340	OFFICE MACHINE MAINTENANCE	110	250	250	250	This item covers the maintenance of the laser printer and folder/ inserter.
5410	COMPUTER SERVICES	4,525	4,800	4,800	5,400	Annual software maintenance costs; \$4,900 for VISION & \$500 for G & K personal property.
5490	OTHER PROFESSIONAL SERVICES	76,979	54,400	56,050	38,500	Field appraiser/reval consultant for 70 days @ \$550/day = \$38,500
5700	TRANSFER FEES	1,566	2,000	2,000	2,000	Annual cost of deed copies from Registry @ \$1.50/page=\$200/mo.
5800	DUES & MEMBERSHIPS	530	535	535	550	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.
5810	BOARD OF ASSESSMENT REVIEW	0	300	300	300	This represents the cost for Board nameplates, tapes, public notices, and advertising.

**DEPARTMENT: ASSESSMENT ADMINISTRATION**

Acct No	Account Name	Actual 2007-2008	Adopted 2008-2009	Estimated 2008-2009	Proposed 2009-2010	2009-2010 Line Item Budget Notes
-	<b>DEPARTMENT TOTAL</b>	<b>250,281</b>	<b>234,501</b>	<b>231,935</b>	<b>201,324</b>	
<b>121 DEPARTMENT: ASSESSMENT ADMINISTRATION</b>						
6010	OFFICE SUPPLIES	4,567	3,000	3,250	3,000	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.
6020	BOOKS/SUBSCRIPTIONS	632	700	700	700	Provides funds for purchasing various books and <u>Marshall Swift Manual updates</u> and for binding the annual commitment book. This line item varies from year to year depending upon the needs of the department.
7010	TRANSFER TO OFFICE RESERVE	1,200	1,000	1,000	1,300	Provides funds for the future replacement of the division's office furniture and equipment.
7030	TRANSFER TO COMPUTER RESERVE	4,400	4,400	4,400	5,150	Provides funds for future replacement of computers, printers and software.

***ACCOUNTING AND CONTROL***

**DEPARTMENT: ACCOUNTING AND CONTROL**

Acct No	Account Name	Actual 2007-2008	Adopted 2008-2009	Estimated 2008-2009	Proposed 2009-2010	2009-2010 Line Item Budget Notes
-	<b>DEPARTMENT TOTAL</b>	<b>333,158</b>	<b>333,307</b>	<b>332,583</b>	<b>291,835</b>	
<b>122 DEPARTMENT: ACCOUNTING &amp; CONTROL</b>						
4010	FULL-TIME SALARIES	194,498	192,233	189,820	155,103	This account provides for three FTE positions including: Finance Director, Bookkeeper, and the Budget/Purchasing Director. 15% of the Receptionist position is also included. The front-end staff salaries have moved to the Town Clerk budget.
4030	OVERTIME	3,512	3,000	4,000	1,000	This account provides overtime funds for various needs such as coverage for vacations, month-end and year-end activity and unexpected overflow work. The overage for 2008-09 represents Finance front office staff assistance during the November election. The reduction in 2009-10 reflects the reclassification of front office staff to the Town Clerk department.
4050	HEALTH INSURANCE	28,530	28,211	24,908	23,103	Covers department's prorated share of health insurance premiums.
4060	RETIREMENT	7,850	8,128	8,128	5,287	Covers department's prorated share of total employer retirement contributions.
4070	SOCIAL SECURITY	15,148	14,935	14,827	11,942	Employer's share of social security.
5010	POSTAGE	13,365	15,000	15,000	15,000	This account provides funds for various activities such as mailing tax bills, lien notices, foreclosure notices, checks to vendors, etc. This account also covers the Town-wide cost of the annual maintenance agreement for the Town's postage meter.
5020	TELEPHONE	1,907	1,800	2,600	2,600	This account provides funds for the department's prorated share of the overall Town Hall telephone expenses.
5030	TRANSPORTATION	67	250	250	250	This provides compensation to Finance employees for use of personal vehicles to conduct Town business.

**DEPARTMENT: ACCOUNTING AND CONTROL**

Acct No	Account Name	Actual 2007-2008	Adopted 2008-2009	Estimated 2008-2009	Proposed 2009-2010	2009-2010 Line Item Budget Notes
-	<b>DEPARTMENT TOTAL</b>	<b>333,158</b>	<b>333,307</b>	<b>332,583</b>	<b>291,835</b>	
<b>122 DEPARTMENT: ACCOUNTING &amp; CONTROL</b>						
5040	EDUCATIONAL/MEETING	330	1,100	1,100	1,100	This provides for professional development and training for staff.
5410	COMPUTER SERVICES	26,436	26,000	30,000	31,000	This account provides for the annual hardware / software maintenance agreements for the Town's financial software including: MUNIS \$30,000; Vision \$500; PGP license \$200. The increase in this account reflects the added cost of the Town's new on line tax software.
5430	AUDIT	14,250	14,000	13,000	14,000	This account provides for the required independent annual audit of the Town's financial records.
5490	OTHER PROFESSIONAL SERVICES	2,935	6,000	6,000	6,000	This account provides for potential non-auditing financial and consulting services that may arise through the year, as well as for printing of the annual financial report.
5700	TRANSFER FEES	1,898	2,200	2,300	2,500	This line item reflects the cost of filing and discharging liens and is offset by lien fees assessed to delinquent property taxpayers. The increase for 2009-10 reflects a projected increase in lien activity due to the slowing economy
5800	DUES & MEMBERSHIPS	265	300	300	300	This item covers dues to various professional associations such as Government Finance Officers Association and the Maine Tax Collectors and Treasurers Association.
6010	OFFICE SUPPLIES	6,280	4,500	4,700	5,000	In-house printing, forms and and general office supplies.
6015	COMPUTER FORMS/SUPPLIES	4,732	4,500	4,500	4,500	This account covers costs for tax bill printing, payroll and disbursement check stock, and computer paper and supplies used by all departments.
6020	BOOKS/SUBSCRIPTIONS	55	250	250	250	This account covers the cost of investment newsletter, educational materials, etc.

**DEPARTMENT: ACCOUNTING AND CONTROL**

<b>Acct No</b>	<b>Account Name</b>	<b>Actual 2007-2008</b>	<b>Adopted 2008-2009</b>	<b>Estimated 2008-2009</b>	<b>Proposed 2009-2010</b>	<b>2009-2010 Line Item Budget Notes</b>
-	<b>DEPARTMENT TOTAL</b>	<b>333,158</b>	<b>333,307</b>	<b>332,583</b>	<b>291,835</b>	
<b>122 DEPARTMENT: ACCOUNTING &amp; CONTROL</b>						
7010	TRANSFER TO OFFICE RESERVE	1,200	1,000	1,000	1,300	This account is for the set-aside of funds for the future replacement of the Department's furniture and equipment.
7030	TRANSFER TO COMPUTER RESERVE	9,900	9,900	9,900	11,600	This provides funds for the future replacement of computer hardware and software.

## ***DEBT SERVICE***

**DEPARTMENT: DEBT SERVICE**

<b>Acct No</b>	<b>Account Name</b>	<b>Actual 2007-2008</b>	<b>Adopted 2008-2009</b>	<b>Estimated 2008-2009</b>	<b>Proposed 2009-2010</b>	<b>2009-2010 Line Item Budget Notes</b>
-	<b>DEPARTMENT TOTAL</b>	<b>565,778</b>	<b>544,250</b>	<b>544,250</b>	<b>337,500</b>	
<b>123</b>	<b>DEPARTMENT: DEBT SERVICE</b>					
8010	1998 CIP BOND PRINCIPAL	<b>194,950</b>	<b>194,950</b>	<b>194,950</b>	<b>0</b>	This provides for the principal payment on the 1998 capital improvement bond issue, which includes land acquisition and the portion of 1998 collector road improvements located within the West Falmouth TIF district. The final principal payment on this bond issue will be made this fiscal year (2008-2009). The reduction in this line item is reflected in the Town's Capital Improvement Plan.
8060	2007 PS BLDG IMPROV BOND PRINCIPAL	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	This provides for the annual principal payment on the 2007 Public Safety Building Improvements bond issue, as also budgeted in the Town's Capital Improvement Plan..
8200	BOND INTEREST	<b>170,828</b>	<b>149,300</b>	<b>149,300</b>	<b>137,500</b>	This 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.

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***INSURANCE/RISK MANAGEMENT***

**DEPARTMENT: INSURANCE**

Acct No	Account Name	Actual 2007-2008	Adopted 2008-2009	Estimated 2008-2009	Proposed 2009-2010	2009-2010 Line Item Budget Notes
-	<b>DEPARTMENT TOTAL</b>	<b>101,767</b>	<b>118,372</b>	<b>119,600</b>	<b>127,900</b>	
<b>124 DEPARTMENT: INSURANCES/RISK MANAGEMENT</b>						
4060	MSRS UNFUNDED LIABILITY	23,136	32,700	37,300	38,000	This account represents the Town's cost for covering the unfunded liability in the MainePERS for retired Town employees. The increased amount for 2008-2009 results from the increase in the number of Town employees who enrolled in MainePERS in 2007.
4080	GROUP INSURANCE	1,676	1,600	1,900	2,200	This is a group term life insurance program through MainePERS. The Town pays a premium for the first \$9,000 coverage per employee.
4090	INCOME PROTECTION	16,787	18,000	19,000	20,000	This is the employer cost for the short-term disability insurance available to all regular employees. For Police and non-union employees, the cost split is 50% employer/50% employee. For Public Works the cost is 100% employee.
4095	LONG-TERM DISABILITY	5,871	3,600	5,000	5,500	This is the cost for long-term disability insurance provided to all regular employees. The decrease reflects the shift of employees into the Maine Public Employees Retirement, where long-term disability is included in the retirement premium.
4100	WORKERS' COMPENSATION	6,664	4,572	5,000	5,800	This account reflects insurance costs for general Town office employees whose rates are so low and are allocated between several divisions making further distribution of this expense impractical. The remainder of the Town's worker's compensation costs are allocated by department.
4110	UNEMPLOYMENT COMPENSATION	2,593	5,000	3,000	3,500	The Town participates in the Maine Municipal Association statewide self-insurance pool. The contribution rate for each job description multiplied by their annual salary determine the costs in this account.

**DEPARTMENT: INSURANCE**

Acct No	Account Name	Actual 2007-2008	Adopted 2008-2009	Estimated 2008-2009	Proposed 2009-2010	2009-2010 Line Item Budget Notes
-	<b>DEPARTMENT TOTAL</b>	<b>101,767</b>	<b>118,372</b>	<b>119,600</b>	<b>127,900</b>	
<b>124 DEPARTMENT: INSURANCES/RISK MANAGEMENT</b>						
4120	EMPLOYEE WELLNESS	3,621	3,900	3,900	3,900	This 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.
5105	LIABILITY INSURANCE	31,282	38,000	34,000	38,000	The amount budgeted for this account reflects costs for general liability insurance, which cannot be allocated by department. The increase in 2008-2009 results from an anticipated increase in building insurance associated with the new Public Safety building.
5120	PUBLIC OFFICIALS LIABILITY INS.	10,137	11,000	10,500	11,000	This is the cost for public officials liability insurance for elected and appointed board members.

# ***INFORMATION SYSTEMS***

**DEPARTMENT: INFORMATION SYSTEMS**

<b>Acct No</b>	<b>Account Name</b>	<b>Actual 2007-2008</b>	<b>Adopted 2008-2009</b>	<b>Estimated 2008-2009</b>	<b>Proposed 2009-2010</b>	<b>2009-2010 Line Item Budget Notes</b>
-	<b>DEPARTMENT TOTAL</b>	<b>171,825</b>	<b>266,497</b>	<b>264,448</b>	<b>272,428</b>	
<b>125 DEPARTMENT: INFORMATION SYSTEMS</b>						
4010	FULL-TIME SALARIES	58,383	71,100	71,100	73,023	This provides compensation for the Information Systems Administrator. This position is also responsible for the Town's GIS, wide area network (WAN), web page, troubleshooting network/ computer problems, computer training, and electronic security issues.
4050	HEALTH INSURANCE	7,909	11,893	11,000	11,045	Covers department's prorated share of health insurance premiums.
4060	RETIREMENT	2,064	3,067	3,067	2,528	Covers department's prorated share of total employer retirement contributions.
4070	SOCIAL SECURITY	4,180	5,439	5,439	5,586	Employer's share of social security.
5020	TELEPHONE	0	768	690	648	Cell phone with data - \$54 per month
85						
5040	EDUCATIONAL/MEETING	2,876	3,000	3,000	3,000	GMIS national conference - \$1,600, GMIS dues - \$150, Virtual Town Hall Training - \$150, VUEWorks training - \$1,100.
5410	COMPUTER SERVICES/WEB PAGE	25,934	41,320	41,042	41,236	Public Works/Central Fire internet fee - \$8,098, Remaining 3 fire stations internet fee - \$4,138, Public Safety and Town Hall band width fees - \$22,800, Web Hosting - \$3,400, Web Updates - \$1,000, and IMS Hosting - \$1,800.
5490	OTHER PROFESSIONAL SERVICES	36,507	74,600	74,600	74,724	This provides funds for outside consulting services needed for operating and managing the Town's Computer System. This item includes \$42,733 for the NOS agreements, which gives the Town 24/7 access to services of a Senior Systems Engineer as well as parts, phone system support at \$13,000, and \$8,000 for computer support fees. Also included is server software support for \$9,000. New NOS agreements for ARCGIS (\$2,237) and SQL (\$3,154) servers.

**DEPARTMENT: INFORMATION SYSTEMS**

<b>Acct No</b>	<b>Account Name</b>	<b>Actual 2007-2008</b>	<b>Adopted 2008-2009</b>	<b>Estimated 2008-2009</b>	<b>Proposed 2009-2010</b>	<b>2009-2010 Line Item Budget Notes</b>
-	<b>DEPARTMENT TOTAL</b>	<b>171,825</b>	<b>266,497</b>	<b>264,448</b>	<b>272,428</b>	
<b>125 DEPARTMENT: INFORMATION SYSTEMS</b>						
5900	CONTRACTUAL SERVICES	6,138	20,810	<b>20,810</b>	25,838	This items covers the annual license/maintenance fees for the Town's software (\$15,145), annual licence fees for VUEWorks systems include ESRI (\$14,093). This item also includes maintenance for existing computer hardware that is no longer under warranty (\$5,600), as well as miscellaneous contract work to fix information systems (\$1,000).
6010	OFFICE SUPPLIES	1,090	1,500	<b>700</b>	700	This provides funds for the office supplies for this department.
7030	TRANSFER TO COMPUTER RESERVE	4,000	6,500	<b>6,500</b>	7,600	This item provides for a depreciation reserve for this division's computer equipment.
7540 98	COMPUTER NETWORK	22,744	26,500	<b>26,500</b>	26,500	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.