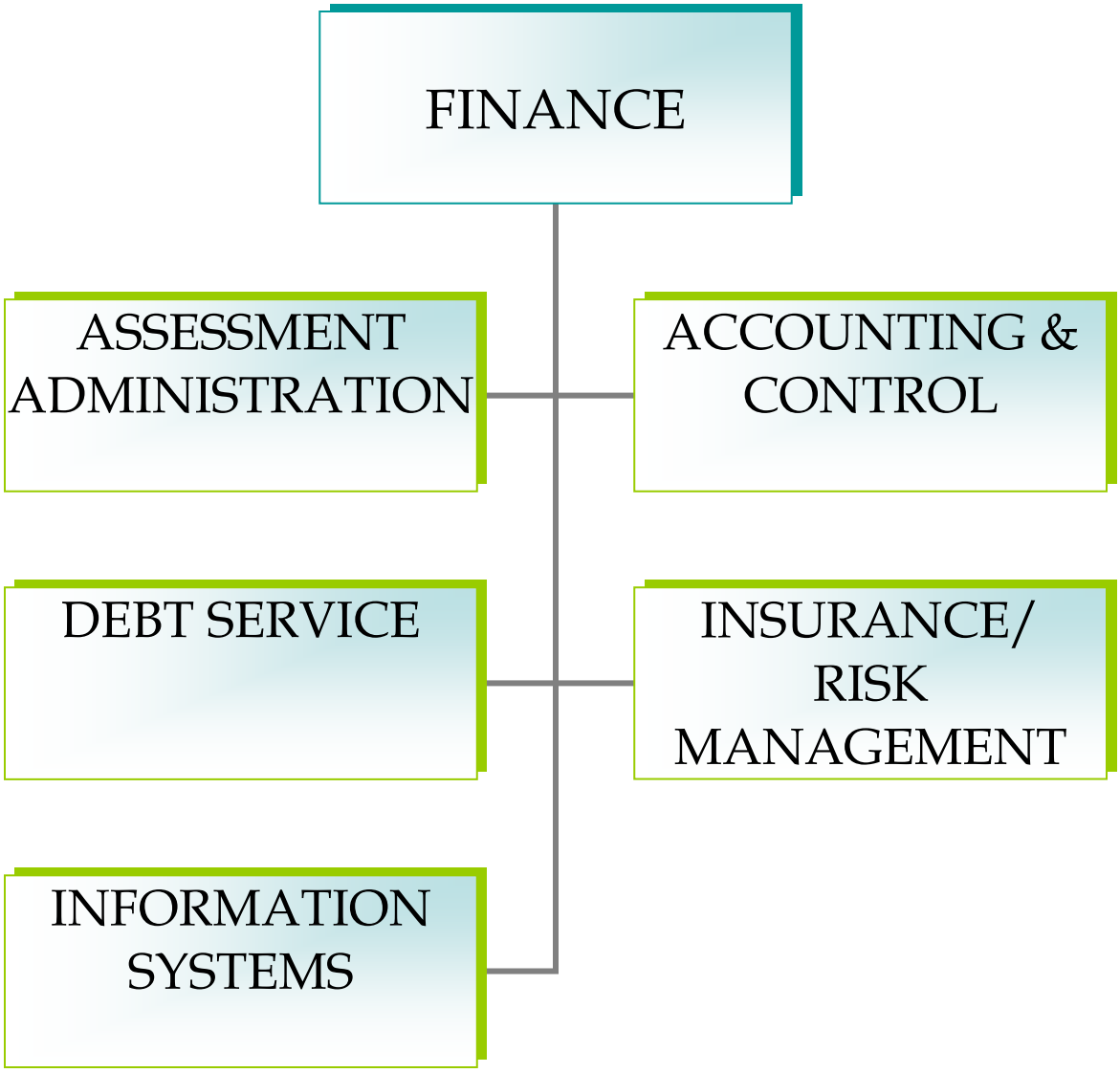
FINANCE


FINANCE
ASSESSMENT ADMINISTRATION
ACCOUNTING & CONTROL
DEBT SERVICE
INSURANCE/ RISK MANAGEMENT
INFORMATION SYSTEMS

ASSESSMENT ADMINISTRATION

DEPARTMENT: ASSESSMENT ADMINISTRATION

Acct No	Account Name	Actual 2008-2009	Adopted 2009-2010	Estimated 2009-2010	Proposed 2010-2011	2010-2011 Line Item Budget Notes
-	DEPARTMENT TOTAL	226,016	201,325	201,515	193,548	
121	DEPARTMENT: ASSESSMENT ADMINISTRATION					
4010	FULL-TIME SALARIES	113,623	98,897	98,897	94,777	This provides for the salaries of the Assessor (95%), Assessor's Assistant and 16% of the Receptionist.
4030	OVERTIME	1,786	1,200	1,200	1,200	Overtime pay for Employee photographing homes and asst. hrs. during annual Personal Property work.
4050	HEALTH INSURANCE	17,086	19,882	19,882	15,339	Covers department's prorated share of health insurance premiums.
4060	RETIREMENT	4,612	4,550	4,550	3,922	Covers department's prorated share of total employer retirement contributions.
4070	SOCIAL SECURITY	8,829	7,657	7,657	7,342	Calculated as 7.65% of payroll.
4100	WORKERS COMPENSATION	1,619	1,639	1,639	1,303	Reflects department's specific payroll and manual rate as well as the Town's experience rate.
5010	POSTAGE	2,879	600	700	700	FY10 routine postal of $50/mo = $600 plus numerous mailings for Board of Assessment Review packets and 40 Personal Property BETE denials legally required to be mailed Return Receipt Requested
5020	TELEPHONE	1,439	1,450	1,450	1,450	Allocation to cover telephone usage by department.
5030	TRANSPORTATION	71	100	100	100	Personal vehicle reimbursement.

DEPARTMENT: ASSESSMENT ADMINISTRATION

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-	DEPARTMENT TOTAL	226,016	201,325	201,515	193,548	
121	DEPARTMENT: ASSESSMENT ADMINISTRATION					
5040	EDUCATIONAL/MEETING	2,029	2,200	2,300	1,800	MAAO Annual Conference $700; NRAAO (Portland) $250; VISION Users Conference (no registration cost) $600; 3 ME Chapter IAAO workshops $100, MEREDA Annual Forecasting Conf $70; misc $80.
5070	MAPS & BLUEPRINTS	5,624	6,000	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	114	250	250	250	This item covers the maintenance of the laser printer and folder/inserter.
5410	COMPUTER SERVICES	6,725	5,400	5,400	5,400	Annual software maintenance costs; $4,900 for VISION and $500 for G & K personal property.
5490	OTHER PROFESSIONAL SERVICES	48,176	38,500	38,500	38,500	Field appraiser/reval consultant for 70 days @ $550/day.
5700	TRANSFER FEES	1,658	2,000	2,000	2,000	Annual cost of deed copies from Registry.
5800	DUES & MEMBERSHIPS	540	550	540	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	67	300	300	300	This represents the cost for Board nameplates, tapes, public notices, and advertising.

DEPARTMENT: ASSESSMENT ADMINISTRATION

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-	DEPARTMENT TOTAL	226,016	201,325	201,515	193,548	
121	DEPARTMENT: ASSESSMENT ADMINISTRATION					
6010	OFFICE SUPPLIES	3,173	3,000	3,000	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	566	700	700	700	Provides funds for purchasing various books and Marshall Swift Manual updates and for binding the annual commitment book.
7010	TRANSFER TO OFFICE RESERVE	1,000	1,300	1,300	1,300	Provides funds for the future replacement of the division's office furniture and equipment.
7030	TRANSFER TO COMPUTER RESERVE	4,400	5,150	5,150	7,615	This reserve is for the replacement of computer equipment, printers, phones and major software applications. This line item increase is due to the funding needed for the network, server, and phone system upgrades purchased when we added the new Police Station to solve connectivity and redundancy issues.

ACCOUNTING AND CONTROL

DEPARTMENT: ACCOUNTING AND CONTROL

Acct No	Account Name	Actual 2008-2009	Adopted 2009-2010	Estimated 2009-2010	Proposed 2010-2011	2010-2011 Line Item Budget Notes
-	DEPARTMENT TOTAL	474,520	291,835	294,511	271,514	
122	DEPARTMENT: ACCOUNTING & CONTROL					
4010	FULL-TIME SALARIES	290,209	155,103	155,103	154,700	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	3,660	1,000	2,000	2,000	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 from 2008-09 reflects the reclassification of front office staff to the Town Clerk department.
4050	HEALTH INSURANCE	51,553	23,103	23,103	23,526	Covers department's prorated share of health insurance premiums.
4060	RETIREMENT	13,889	5,287	5,287	6,015	Covers department's prorated share of total employer retirement contributions.
4070	SOCIAL SECURITY	21,793	11,942	12,018	11,988	Employer's share of social security.
5010	POSTAGE	14,973	15,000	16,000	16,000	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 Townwide cost of the annual maintenance agreement for the Town's postage meter.
5020	TELEPHONE	2,531	2,600	2,700	2,700	This account provides funds for the department's prorated share of overall Town Hall telephone expenses.
5030	TRANSPORTATION	31	250	250	250	This account provides compensation to Finance employees for use of personal vehicles to conduct Town business.

DEPARTMENT: ACCOUNTING AND CONTROL

Acct No	Account Name	Actual 2008-2009	Adopted 2009-2010	Estimated 2009-2010	Proposed 2010-2011	2010-2011 Line Item Budget Notes
-	DEPARTMENT TOTAL	474,520	291,835	294,511	271,514	
122	DEPARTMENT: ACCOUNTING & CONTROL					
5040	EDUCATIONAL/MEETING	65	1,100	1,100	1,100	This account provides for professional development and training for staff.
5410	COMPUTER SERVICES	33,900	31,000	31,000	725	Vision ($545) and PGP ($180). MUNIS costs moved to IT.
5430	AUDIT	14,050	14,000	14,000	15,000	This account provides for the required independent annual audit of the Town's financial records.
5490	OTHER PROFESSIONAL SERVICES	4,118	6,000	6,000	6,000	This account provides for potential non-auditing financial and consulting services that may arise throughout the year, as well as for printing of the annual financial report.
5700	TRANSFER FEES	2,906	2,500	3,500	3,500	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 2010-11 reflects a projected increase in lien activity because of the slowing economy
5800	DUES & MEMBERSHIPS	285	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	4,125	5,000	4,000	4,000	In-house printing, forms and and general office supplies.
6015	COMPUTER FORMS/SUPPLIES	5,457	4,500	5,000	5,000	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	75	250	250	250	This account covers the cost of investment newsletter, educational materials, etc.
7010	TRANSFER TO OFFICE RESERVE	1,000	1,300	1,300	1,300	This account is for the set-aside of funds for the future replacement of the department's furniture and equipment.

DEPARTMENT: ACCOUNTING AND CONTROL

Acct No	Account Name	Actual 2008-2009	Adopted 2009-2010	Estimated 2009-2010	Proposed 2010-2011	2010-2011 Line Item Budget Notes
-	DEPARTMENT TOTAL	474,520	291,835	294,511	271,514	
122	DEPARTMENT: ACCOUNTING & CONTROL					
7030	TRANSFER TO COMPUTER RESERVE	9,900	11,600	11,600	17,160	This reserve is for the replacement of computer equipment, printers, phones and major software applications. This line item increase is due to the funding needed for the network, server, and phone system upgrades purchased when we added the new Police Station to solve connectivity and redundancy issues.

DEBT SERVICE

DEPARTMENT: DEBT SERVICE

Acct No	Account Name	Actual 2008-2009	Adopted 2009-2010	Estimated 2009-2010	Proposed 2010-2011	2010-2011 Line Item Budget Notes
-	DEPARTMENT TOTAL	544,197	337,500	337,500	329,500	
123	DEPARTMENT: DEBT SERVICE					
8010	1998 CIP BOND PRINCIPAL	194,950	0	0	0	CIP Bond retired in FY09.
8060	2007 PS BLDG IMPROV BOND PRINCIPAL	200,000	200,000	200,000	200,000	This account 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.
8200	BOND INTEREST	149,247	137,500	137,500	129,500	This account 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 2008-2009	Adopted 2009-2010	Estimated 2009-2010	Proposed 2010-2011	2010-2011 Line Item Budget Notes
-	**DEPARTMENT TOTAL**	**120,836**	**127,900**	**123,500**	**130,600**	
124	**DEPARTMENT: INSURANCES/RISK MANAGEMENT**					
4060	MSRS UNFUNDED LIABILITY	37,332	38,000	39,100	40,000	This account represents the Town's cost for covering the unfunded liability in the MainePERS for retired Town employees.
4080	GROUP INSURANCE	2,015	2,200	2,100	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	17,491	20,000	18,000	19,000	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.
4095	LONG-TERM DISABILITY	4,005	5,500	4,200	4,500	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	5,655	5,800	4,500	5,000	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	4,252	3,500	6,700	8,000	The Town participates in the Maine Municipal Association statewide self-insurance pool. The large increase is driven by the recent decline in the state economy, which has led to a 74% increase in the state's average rate for this year. Also, in previous years, the Town's premium was offset by dividend returns from the MMA Pool. There is no dividend in the current year.
4120	EMPLOYEE WELLNESS	4,220	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.

DEPARTMENT: INSURANCE

Acct No	Account Name	Actual 2008-2009	Adopted 2009-2010	Estimated 2009-2010	Proposed 2010-2011	2010-2011 Line Item Budget Notes
-	**DEPARTMENT TOTAL**	**120,836**	**127,900**	**123,500**	**130,600**	
124	**DEPARTMENT: INSURANCES/RISK MANAGEMENT**					
5105	LIABILITY INSURANCE	35,687	38,000	35,000	37,000	The amount budgeted for this account reflects costs for general liability and building insurance, which cannot be allocated by department.
5120	PUBLIC OFFICIALS LIABILITY INS.	10,179	11,000	10,000	11,000	This is the cost for public officials liability insurance for elected and appointed board members.

INFORMATION SYSTEMS

DEPARTMENT: INFORMATION SYSTEMS

Acct No	Account Name	Actual 2008-2009	Adopted 2009-2010	Estimated 2009-2010	Proposed 2010-2011	2010-2011 Line Item Budget Notes
-	DEPARTMENT TOTAL	247,299	272,428	268,518	326,178	
125	DEPARTMENT: INFORMATION SYSTEMS					
4010	FULL-TIME SALARIES	72,341	73,023	73,023	73,031	This provides compensation for the Information Systems Administrator (95%) and IT Assistant (25%).
4050	HEALTH INSURANCE	10,763	11,045	11,045	11,293	Covers department's prorated share of health insurance premiums.
4060	RETIREMENT	2,981	2,528	2,528	2,887	Covers department's prorated share of total employer retirement contributions.
4070	SOCIAL SECURITY	5,430	5,586	5,586	5,587	Employer's share of social security.
5020	TELEPHONE	590	648	700	840	Cell phone with data - $70 per month
5040	EDUCATIONAL/MEETING	538	3,000	500	3,000	GMIS national conference - $1,600, GMIS dues - $150, Virtual Town Hall Training - $150, VUEWorks training - $1,100.
5410	COMPUTER SERVICES/WEB PAGE	41,017	41,236	41,236	41,600	Public Works/Central Fire internet fee - $9,600, Remaining 2 fire stations internet fee - $2,760, Public Safety and Town Hall bandwidth fees - $23,040, Web Hosting - $3,400, Web Updates - $1,000, and IMS Hosting - $1,800.
5490	OTHER PROFESSIONAL SERVICES	72,494	74,724	65,800	73,600	This provides funds for outside consulting services needed for operating and managing the Town's Computer System. This item includes $47,413 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 $14,282, and $8,000 for computer support fees. Also included is server software support for $3,905.

DEPARTMENT: INFORMATION SYSTEMS

Acct No	Account Name	Actual 2008-2009	Adopted 2009-2010	Estimated 2009-2010	Proposed 2010-2011	2010-2011 Line Item Budget Notes
-	**DEPARTMENT TOTAL**	**247,299**	**272,428**	**268,518**	**326,178**	
125	**DEPARTMENT: INFORMATION SYSTEMS**					
5900	CONTRACTUAL SERVICES	**15,829**	**25,838**	**33,300**	**80,900**	This items covers the annual license/maintenance fees for the Town's software ($15,200), annual licence fees for VUEWorks systems includes ESRI ($14,715), and Munis ASP fees ($46,385). This item also includes maintenance for existing computer hardware that is no longer under warranty ($3,600), as well as miscellaneous contract work to fix information systems ($1,000).
6010	OFFICE SUPPLIES	**347**	**700**	**700**	**700**	This provides funds for the office supplies for this department.
7030	TRANSFER TO COMPUTER RESERVE	**6,500**	**7,600**	**7,600**	**11,240**	This item provides for a depreciation reserve for this division's computer equipment.
7540	COMPUTER NETWORK	**18,469**	**26,500**	**26,500**	**21,500**	This reserve is for the replacement of computer equipment, printers, phones and major software applications. This line item increase is due to the funding needed for the network, server, and phone system upgrades purchased when we added the new Police Station to solve connectivity and redundancy issues.