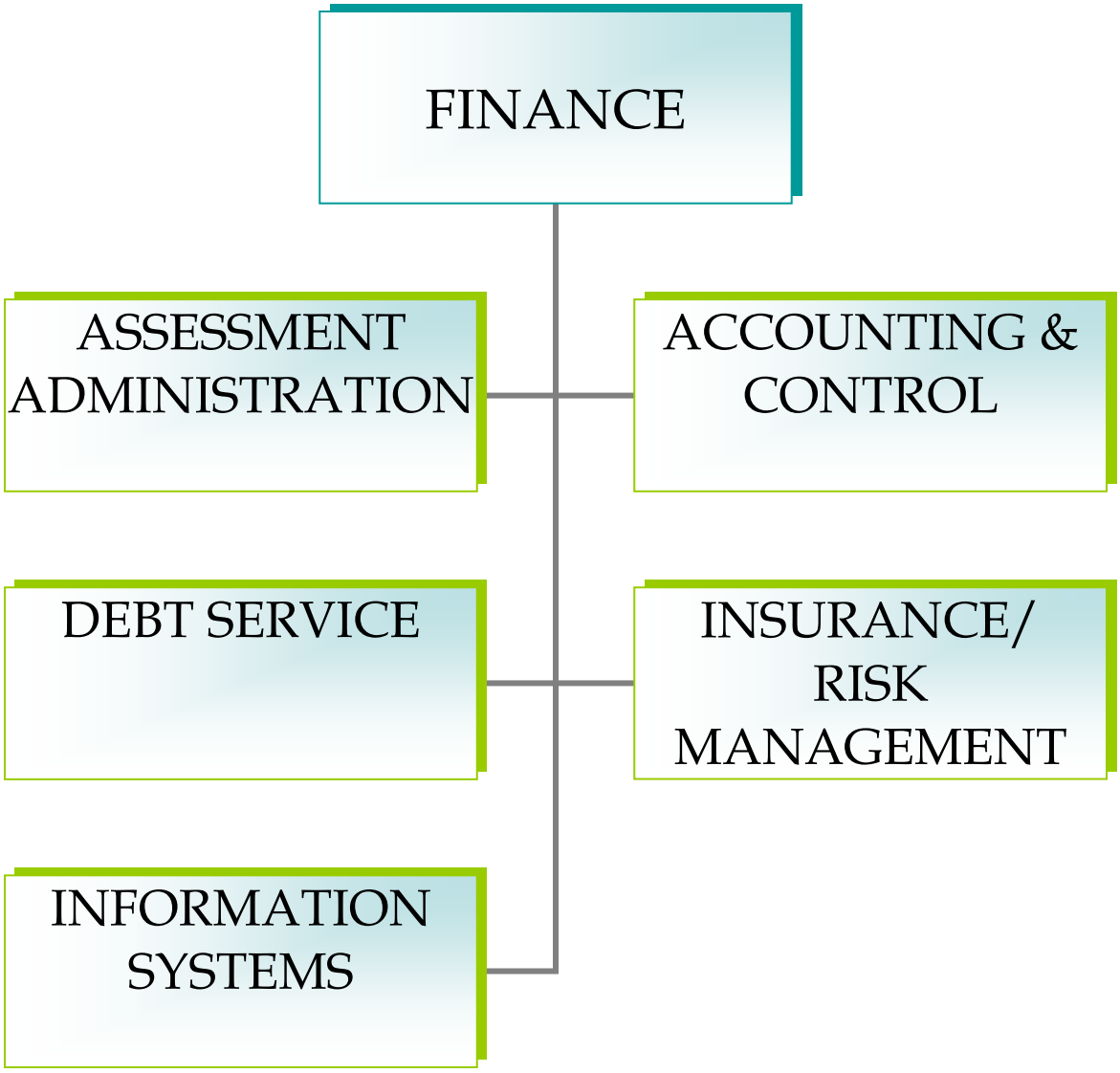
FINANCE


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

ASSESSMENT ADMINISTRATION

DEPARTMENT: ASSESSMENT ADMINISTRATION

Acct No	Account Name	Actual 2010-2011	Adopted 2011-2012	Estimated 2011-2012	Proposed 2012-2013	2012-2013 Line Item Budget Notes
-	DEPARTMENT TOTAL	191,433	219,988	217,439	212,328	
121	DEPARTMENT: ASSESSMENT ADMINISTRATION					
121-4010	FULL-TIME SALARIES	95,968	112,638	112,638	114,895	This provides for the salaries of the Assessor (95%), Assessor's Assistant and 16% of the Receptionist.
121-4030	OVERTIME	18	600	600	600	This provides for secretarial time for Board of Assessment Review & Personal Property discovery.
121-4050	HEALTH INSURANCE	14,816	20,875	19,122	20,797	Covers department's prorated share of health insurance premiums.
121-4060	RETIREMENT	4,321	5,936	5,656	6,151	Covers department's prorated share of total employer retirement contributions.
121-4070	SOCIAL SECURITY	7,199	8,663	8,663	8,835	Calculated as 7.65% of payroll.
121-4100	WORKERS COMPENSATION	1,091	1,311	795	0	Reflects department's specific payroll and manual rate as well as the Town's experience rate.
121-5010	POSTAGE	1,218	1,000	1,000	1,000	Routine postal of $50/mo=$600 and taxpayer packet for BAR; 20 @$5.54ea Personal Property BETE denials legally required to be mailed Return Receipt Requested & 80+/- BETR appls..
121-5020	TELEPHONE	1,399	1,450	1,450	1,450	Allocation to cover telephone usage by department.
121-5030	TRANSPORTATION	25	100	100	100	Personal vehicle reimbursement for Assr & Admin for BAR packet deliveries.

DEPARTMENT: ASSESSMENT ADMINISTRATION

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-	DEPARTMENT TOTAL	191,433	219,988	217,439	212,328	
121	DEPARTMENT: ASSESSMENT ADMINISTRATION					
121-5040	EDUCATIONAL/MEETING	1,074	1,800	1,800	1,800	VISION Users Group $700; MAAO Annual Fall Conference $800; 3 Me Chapter IAAO workshops $105; MEREDA Annual Conf $75, BAR Workshop $60 MMA $60
121-5070	MAPS & BLUEPRINTS	5,471	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	This item covers the maintenance of the laser printer and folder/inserter.
121-5410	COMPUTER SERVICES	6,025	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	38,413	38,500	38,500	38,500	Field appraiser/reval consultant for 70 days @ $550/day.
121-5700	TRANSFER FEES	1,434	1,800	1,800	1,800	Annual cost of deed copies from Registry.
121-5800	DUES & MEMBERSHIPS	540	550	550	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.
121-5810	BOARD OF ASSESSMENT REVIEW	186	300	300	300	This represents the cost for Board nameplates, tapes, public notices, and advertising.

DEPARTMENT: ASSESSMENT ADMINISTRATION

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-	DEPARTMENT TOTAL	191,433	219,988	217,439	212,328	
121	DEPARTMENT: ASSESSMENT ADMINISTRATION					
121-6010	OFFICE SUPPLIES	2,634	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.
121-6020	BOOKS/SUBSCRIPTIONS	685	700	700	700	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	1,300	1,300	0	Provides funds for the future replacement of the division's office furniture and equipment.
121-7030	TRANSFER TO COMPUTER RESERVE	7,615	7,615	7,615	0	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 2010-2011	Adopted 2011-2012	Estimated 2011-2012	Proposed 2012-2013	2012-2013 Line Item Budget Notes
-	DEPARTMENT TOTAL	271,489	280,379	295,329	261,063	
122	DEPARTMENT: ACCOUNTING & CONTROL					
122-4010	FULL-TIME SALARIES	156,310	160,093	175,874	162,169	This account provides for three FTE positions including: Finance Director, Bookkeeper, and the Budget/Purchasing Director. 16% of the Receptionist position is also included.
122-4030	OVERTIME	775	2,000	4,000	2,500	This account provides overtime funds for various needs such as coverage for vacations, month-end and year-end activity and unexpected overflow work.
122-4050	HEALTH INSURANCE	22,771	25,772	24,000	25,676	Covers department's prorated share of health insurance premiums.
122-4060	RETIREMENT	6,619	7,329	7,534	7,594	Covers department's prorated share of total employer retirement contributions.
122-4070	SOCIAL SECURITY	11,730	12,400	13,760	12,597	Employer's share of social security.
122-5010	POSTAGE	16,756	17,500	17,068	10,156	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.
122-5020	TELEPHONE	2,462	2,700	2,700	2,781	This account provides funds for the department's prorated share of overall Town Hall telephone expenses.
122-5030	TRANSPORTATION	64	250	150	200	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 2010-2011	Adopted 2011-2012	Estimated 2011-2012	Proposed 2012-2013	2012-2013 Line Item Budget Notes
-	DEPARTMENT TOTAL	271,489	280,379	295,329	261,063	
122	DEPARTMENT: ACCOUNTING & CONTROL					
122-5040	EDUCATIONAL/MEETING	2,115	1,100	2,115	3,800	This account provides for professional development and training for staff.
122-5410	COMPUTER SERVICES	64	725	66	100	This account covers the annual cost for the PGP encryption software and the Finance Dept.s share of the Vision appraisal software. The MUNIS software cost has been moved to the Computer Systems Admin. budget.
122-5430	AUDIT	14,800	15,000	14,502	14,300	This account provides for the required independent annual audit of the Town's financial records.
122-5490	OTHER PROFESSIONAL SERVICES	7,310	6,000	6,000	8,742	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.
122-5700	TRANSFER FEES	3,310	3,500	3,500	4,000	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	335	300	500	1,000	This item covers dues to various professional associations such as Government Finance Officers Association and the Maine Tax Collectors and Treasurers Association.
122-6010	OFFICE SUPPLIES	2,775	3,000	3,000	3,090	In-house printing, forms and and general office supplies.

DEPARTMENT: ACCOUNTING AND CONTROL

Acct No	Account Name	Actual 2010-2011	Adopted 2011-2012	Estimated 2011-2012	Proposed 2012-2013	2012-2013 Line Item Budget Notes
-	DEPARTMENT TOTAL	271,489	280,379	295,329	261,063	
122	DEPARTMENT: ACCOUNTING & CONTROL					
122-6015	COMPUTER FORMS/SUPPLIES	4,778	4,000	2,000	2,100	This account covers costs for payroll and disbursement check stock, and computer paper and supplies used by all departments.
122-6020	BOOKS/SUBSCRIPTIONS	55	250	100	258	This account covers the cost of investment newsletter, educational materials, etc.
122-7010	TRANSFER TO OFFICE RESERVE	1,300	1,300	1,300	0	This account is for the set-aside of funds for the future replacement of the department's furniture and equipment.
122-7030	TRANSFER TO COMPUTER RESERVE	17,160	17,160	17,160	0	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 2010-2011	Adopted 2011-2012	Estimated 2011-2012	Proposed 2012-2013	2012-2013 Line Item Budget Notes
-	DEPARTMENT TOTAL	329,494	321,500	321,500	313,500	
123	DEPARTMENT: DEBT SERVICE					
123-8060	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.
123-8200	BOND INTEREST	129,494	121,500	121,500	113,500	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 2010-2011	Adopted 2011-2012	Estimated 2011-2012	Proposed 2012-2013	2012-2013 Line Item Budget Notes
-	DEPARTMENT TOTAL	120,833	125,600	125,846	274,480	
124	DEPARTMENT: INSURANCES/RISK MANAGEMENT					
124-4060	MPERS UNFUNDED LIABILITY	39,144	34,000	39,144	38,605	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.
124-4080	GROUP INSURANCE	2,457	2,400	2,500	2,500	This is a group term life insurance program through MainePERS. The Town pays a premium for the first $9,000 coverage per employee.
124-4090	INCOME PROTECTION	17,090	20,000	16,796	18,000	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.
124-4095	LONG-TERM DISABILITY	1,584	4,500	1,740	1,792	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.
124-4100	WORKERS' COMPENSATION	2,901	3,200	2,047	90,180	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.
124-4110	UNEMPLOYMENT COMPENSATION	8,103	9,000	8,321	8,525	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.

DEPARTMENT: INSURANCE

Acct No	Account Name	Actual 2010-2011	Adopted 2011-2012	Estimated 2011-2012	Proposed 2012-2013	2012-2013 Line Item Budget Notes
-	DEPARTMENT TOTAL	120,833	125,600	125,846	274,480	
124	DEPARTMENT: INSURANCES/RISK MANAGEMENT					
124-4120	EMPLOYEE WELLNESS	3,841	3,900	3,900	4,017	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.
124-5105	LIABILITY INSURANCE	35,558	38,000	41,362	101,526	The amount budgeted for this account reflects costs for general liability and building insurance, which cannot be allocated by department.
124-5120	PUBLIC OFFICIALS LIABILITY INS.	10,082	10,600	10,037	9,334	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 2010-2011	Adopted 2010-20121	Estimated 2011-2012	Proposed 2012-2013	2012-2013 Line Item Budget Notes
-	DEPARTMENT TOTAL	325,491	327,921	324,012	405,085	
125	DEPARTMENT: INFORMATION SYSTEMS					
125-4010	FULL-TIME SALARIES	73,868	75,230	75,230	76,734	This provides compensation for the Information Systems Administrator (95%) and IT Assistant (25%).
125-4050	HEALTH INSURANCE	10,948	12,370	12,000	12,324	Covers department's prorated share of health insurance premiums.
125-4060	RETIREMENT	3,183	3,518	3,518	3,645	Covers department's prorated share of total employer retirement contributions.
125-4070	SOCIAL SECURITY	5,420	5,755	5,755	5,870	Employer's share of social security.
125-5020	TELEPHONE	648	648	773	948	Cell phone with data - $54 per month and AT&T 3G access for Ipad at $25/month
125-5040	EDUCATIONAL/MEETING	1,269	3,000	400	3,000	Reimbursement for professional development related costs, such as travel. GMIS national conference - $1,600, GMIS dues - $150, Virtual Town Hall Training - $150, VUEWorks training - $1,100.
125-5410	COMPUTER SERVICES/WEB PAGE	41,659	45,360	46,445	46,000	Public Works fiber charges - $8,312, Central Fire Fiber Charges - $8,312, Winn Rd and Foreside Fire internet fees - $2,783, Public Safety and Town Hall fiber charges - $19,405, Web Hosting - $3,650, Web Updates - $1,000, and IMS Hosting - $2,500.
125-5490	OTHER PROFESSIONAL SERVICES	73,449	69,000	67,200	76,469	This provides funds for outside consulting services needed for operating and managing the Town's Computer System. This item includes $46,000 for the Managed Services Agreement, which gives the Town 24/7 access to services of a Senior Systems Engineer, phone system support at $13,569 and $8,000 for computer support fees. Also included is server software and hardware support for $8,900.

DEPARTMENT: INFORMATION SYSTEMS

Acct No	Account Name	Actual 2010-2011	Adopted 2010-20121	Estimated 2011-2012	Proposed 2012-2013	2012-2013 Line Item Budget Notes
-	DEPARTMENT TOTAL	325,491	327,921	324,012	405,085	
125	DEPARTMENT: INFORMATION SYSTEMS					
125-5900	CONTRACTUAL SERVICES	80,800	78,600	78,251	94,345	This items covers the annual license/maintenance fees for the Town's software ($16,400), annual licence 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).
125-6010	OFFICE SUPPLIES	1,512	1,700	1,700	1,700	This provides funds for the office supplies for this department including backup tapes and ID cards and supplies.
125-6800	EQUIPMENT	0	0	0	62,550	Replacement items that were formally part of a reserve. Computers, printers, servers, software, etc.
25-7030	TRANSFER TO COMPUTER RESERVE	11,240	11,240	11,240	0	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.
125-7540	COMPUTER NETWORK	21,496	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.