

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 2006-2007	Estimated 2007-2008	Adopted 2008-2009	2008-2009 Line Item Budget Notes
-	DEPARTMENT TOTAL	222,144	245,401	234,501	
121 DEPARTMENT: ASSESSMENT ADMINISTRATION					
4010	FULL-TIME SALARIES	103,633	111,085	114,469	This provides for the salaries of the Assessor, Assessor's Assistant & 16% of the Receptionist.
4030	OVERTIME	205	1,000	1,200	Overtime pay for Employee photographing homes and asst hrs during annual Personal Property work.
4050	HEALTH INSURANCE	18,350	18,154	18,349	Covers department's prorated share of health insurance premiums.
4060	RETIREMENT	6,407	3,738	4,732	Covers department's prorated share of total employer retirement contributions.
4070	SOCIAL SECURITY	7,775	8,498	8,757	Calculated as 7.65% of payroll.
4100	WORKERS COMPENSATION	1,578	1,886	2,109	Required insurance. Increase in this line item reflects increased payroll, as well as higher experience modification (higher claims experience rating) for Town.
5010	POSTAGE	713	1,800	2,900	FY09 routine postal of \$50/mo = \$600 + reval notices @ \$2300=\$2900
5020	TELEPHONE	903	900	900	Allocation to cover telephone usage by department.
5030	TRANSPORTATION	1,310	750	700	Estimated mileage to 10 Association meetings in Maine, NRAAO or VISION Users conferences

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121 DEPARTMENT: ASSESSMENT ADMINISTRATION					
5040	EDUCATIONAL/MEETING	2,112	2,500	2,500	Assessor to attend MAAO Conference as Pres, ME Property Tax School for annual recertification, Quarterly IAAO workshops, MMA convention, training in Appraisal software for Assessor and Assistant.
5070	MAPS & BLUEPRINTS	7,360	6,500	6,500	Represents costs for annual update of tax map changes, printing 2 large sets for public counter and Assessor and 2 small sets for public copying and field appraiser.
5340	OFFICE MACHINE MAINTENANCE	95	110	250	This item covers the maintenance of the laser printer and folder/inserter.
5410	COMPUTER SERVICES	4,626	4,800	4,800	Annual software maintenance costs; \$4,300 for VISION & \$500 for G & K personal property.
5490	OTHER PROFESSIONAL SERVICES	53,249	70,850	54,400	Field appraiser/reval consultant for 85 days @ \$550/day = \$46,750; July-Oct reval temp @ 3days/wk est = \$7,650,
5700	TRANSFER FEES	2,093	2,000	2,000	Annual cost of deed copies from Registry @ \$1.50/page=\$200/mo.
5800	DUES & MEMBERSHIPS	501	530	535	Dues for: Int'l Assoc Assess Off (IAAO) \$175; Maine Chapter of IAAO \$30; MAAO (MMA Affiliate) \$20; Northeast Regional AAO \$35 and Me RE & Developers Assoc MEREDA \$275.
5810	BOARD OF ASSESSMENT REVIEW	70	0	300	This represents the cost for Board nameplates, tapes, public notices, and advertising.

DEPARTMENT: ASSESSMENT ADMINISTRATION

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-	DEPARTMENT TOTAL	222,144	245,401	234,501	
121 DEPARTMENT: ASSESSMENT ADMINISTRATION					
6010	OFFICE SUPPLIES	2,733	4,000	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. A revaluation will keep costs high during FY08.
6020	BOOKS/SUBSCRIPTIONS	1,031	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	3,000	1,200	1,000	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	Provides funds for future replacement of computers, printers and software.

ACCOUNTING AND CONTROL

DEPARTMENT: ACCOUNTING AND CONTROL

Acct No	Account Name	Actual 2006-2007	Estimated 2007-2008	Adopted 2008-2009	2008-2009 Line Item Budget Notes
-	DEPARTMENT TOTAL	434,386	472,986	493,448	
122 DEPARTMENT: ACCOUNTING & CONTROL					
4010	FULL-TIME SALARIES	250,189	294,205	306,413	This account provides for seven FTE positions including: Finance Director, Bookkeeper, Property Tax A/P clerk, three front counter clerks and the Budget Analyst/Purchasing Director. 16% of the Receptionist position is also included.
4030	OVERTIME	2,080	2,800	3,000	This account provides overtime funds for various needs such as coverage for vacations, month-end and year-end activity and unexpected overflow work.
4050	HEALTH INSURANCE	56,582	55,190	55,303	Covers department's prorated share of health insurance premiums.
4060	RETIREMENT	15,868	11,520	14,262	Covers department's prorated share of total employer retirement contributions.
4070	SOCIAL SECURITY	18,778	22,721	23,670	Employer's share of social security.
5010	POSTAGE	13,245	13,000	15,000	This account provides funds for various activities such as mailing tax bills, lien notices, foreclosure notices, checks to vendors, etc.
5020	TELEPHONE	1,594	1,600	1,800	This account provides funds for the department's prorated share of the overall Town Hall telephone expenses.
5030	TRANSPORTATION	30	250	250	This provides compensation to Finance employees for use of personal vehicles to conduct Town business.

DEPARTMENT: ACCOUNTING AND CONTROL

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122 DEPARTMENT: ACCOUNTING & CONTROL					
5040	EDUCATIONAL/MEETING	250	1,100	1,100	This provides for professional development and training for staff.
5410	COMPUTER SERVICES	28,650	28,750	30,000	This account provides for the annual hardware / software maintenance agreements for the Town's financial software including: MUNIS \$24,000; Vision \$500; TRIO \$4,000; CBE hardware \$1,500; PGP license \$200.
5430	AUDIT	12,117	13,000	14,000	This account provides for the required independent annual audit of the Town's financial records.
5490	OTHER PROFESSIONAL SERVICES	10,413	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. The larger amount for 2006-07 reflects a one-time expense for a consultant study of front-office operations needed to cover for an employee who was out on a long-term leave.
5700	TRANSFER FEES	2,196	2,200	2,200	This line item reflects the cost of filing and discharging liens and is offset by lien fees assessed to delinquent property
5800	DUES & MEMBERSHIPS	165	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	3,745	4,500	4,500	In-house printing, forms and and general office supplies.

DEPARTMENT: ACCOUNTING AND CONTROL

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122 DEPARTMENT: ACCOUNTING & CONTROL					
6015	COMPUTER FORMS/SUPPLIES	5,429	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	This account covers the cost of investment newsletter, educational materials, etc.
7010	TRANSFER TO OFFICE RESERVE	3,100	1,200	1,000	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	This provides funds for the future replacement of computer hardware and software.

DEBT SERVICE

DEPARTMENT: DEBT SERVICE

Acct No	Account Name	Actual 2006-2007	Estimated 2007-2008	Adopted 2008-2009	2008-2009 Line Item Budget Notes
-	DEPARTMENT TOTAL	211,388	565,950	544,250	
123 DEPARTMENT: DEBT SERVICE					
8010	1998 CIP BOND PRINCIPAL	194,950	194,950	194,950	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). These payments are also reflected in the Town's Capital Improvement Plan.
8060	2007 PS BLDG IMPROV BOND PRINCIPAL	0	200,000	200,000	This provides for the annual principal payment on the 2007 Public Safety Building Improvements bond issue.
8200	BOND INTEREST	16,438	171,000	149,300	This provides for the annual interest payments on the 1998 capital improvement bond issue and 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 2006-2007	Estimated 2007-2008	Adopted 2008-2009	2008-2009 Line Item Budget Notes
-	DEPARTMENT TOTAL	105,805	101,600	118,372	
124 DEPARTMENT: INSURANCES/RISK MANAGEMENT					
4060	MSRS UNFUNDED LIABILITY	24,636	23,200	32,700	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 last year.
4080	GROUP INSURANCE	1,458	1,600	1,600	This is a group term life insurance program through MainePERS. The Town chooses to pay a premium for the first \$9,000 coverage per employee.
4090	INCOME PROTECTION	14,676	17,000	18,000	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	12,663	6,000	3,600	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	3,721	3,900	4,572	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	4,500	4,500	5,000	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 2006-2007	Estimated 2007-2008	Adopted 2008-2009	2008-2009 Line Item Budget Notes
-	DEPARTMENT TOTAL	105,805	101,600	118,372	
124 DEPARTMENT: INSURANCES/RISK MANAGEMENT					
4120	EMPLOYEE WELLNESS	3,046	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	30,891	31,300	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.	10,214	10,200	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 2006-2007	Estimated 2007-2008	Adopted 2008-2009	2008-2009 Line Item Budget Notes
-	DEPARTMENT TOTAL	123,694	202,961	266,497	
125 DEPARTMENT: INFORMATION SYSTEMS					
4010	FULL-TIME SALARIES	52,907	58,378	71,100	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	8,074	7,895	11,893	Covers department's prorated share of health insurance premiums.
4060	RETIREMENT	3,172	1,646	3,067	Covers department's prorated share of total employer retirement contributions.
4070	SOCIAL SECURITY	3,853	4,466	5,439	Employer's share of social security.
5020	TELEPHONE		0	768	Cell phone with data - \$64 per month
5040	EDUCATIONAL/MEETING	1,140	2,600	3,000	This provides funds for ongoing training related to computer programs (\$2,400), as well as meetings and dues (\$600).
5410	COMPUTER SERVICES/WEB PAGE	9,389	24,915	41,320	Public Works internet fee - \$4,800, Public Safety and Town Hall band width fees - \$22,800, Web Hosting - \$4,500, Web Updates - \$1,000, and IMS Hosting - \$1,800. We will also bring the fire stations internet fees to this budget (\$6,240). These fees will be taken out of the fire budget.
5490	OTHER PROFESSIONAL SERVICES	32,747	45,500	74,600	This provides funds for outside consulting services needed for operating and managing the Town's Computer System. This item includes \$42,800 for the NOS agreements, which gives the Town 24/7 access to services of a Senior Systems Engineer as well as parts, new phone system support at \$13,000, and \$10,000 for computer support fees. Also included is server software support for \$8,800.

DEPARTMENT: INFORMATION SYSTEMS

Acct No	Account Name	Actual 2006-2007	Estimated 2007-2008	Adopted 2008-2009	2008-2009 Line Item Budget Notes
-	DEPARTMENT TOTAL	123,694	202,961	266,497	
125	DEPARTMENT: INFORMATION SYSTEMS				
5900	CONTRACTUAL SERVICES	6,829	8,000	20,810	This items covers the annual license/ maintenance fees for the Town's software (\$14,010). This item also includes maintenance for existing computer hardware that is no longer under warranty (\$4,800), as well as miscellaneous contract work to fix information systems (\$2,000).
6010	OFFICE SUPPLIES	1,583	1,500	1,500	This provides funds for the office supplies for this department.
7030	TRANSFER TO COMPUTER RESERVE	4,000	4,000	6,500	This item provides for a depreciation reserve for this division's computer equipment.
7540	COMPUTER NETWORK	0	44,061	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.