ORGANIZATIONAL CHART

FINANCE DEPARTMENT

Finance Director

Deputy Director

Tax Collection Division

Tax Collector

Assistant Tax Collector

Assistant Tax Collector

Assistant Tax Collector

Finance & Accounting Division

Tax Office Manager (.5)

Tax Office Manager (.5)

Accounting Assistant

Accounting Assistant

Full Time Equivalents = 8
DIVISION RESPONSIBILITIES

Finance & Accounting
- Accounts Payable
- Accounts Receivable
  - General, Ambulance, Landfill, Utilities
- Payroll
- Cash Management
- Debt Management
- Grant Administration
- Budgeting/Forecasting
- Financial Reporting
- Risk Management

Tax Collection
- Property Tax
  - Bill printing/mailing
  - Payment processing
  - Tax liens/collection
- Full Motor Vehicle Registration
- Watercraft & Aircraft
- Snowmobiles & ATVs
- Passports
- Misc Cash Receipts
- Bank Deposits
DEPARTMENT ROLES
- SERVING THE PUBLIC

The **Tax Division** is the face of the Town.

An estimated 100+ citizens visit us each day, and more call us with questions...

- and we strive to serve them efficiently and be sure they all have a positive experience!

The **Finance & Accounting Division** is a resource for financial and regulatory information.

We receive calls from citizens, Town organizations, State agencies, other municipalities with questions about property taxes, ambulance billing, budgets, grant administration, risk management...

- and we strive to provide prompt, courteous and accurate answers and assistance.
DEPARTMENT ROLES - SERVING TOWN STAFF

The Finance Department is an internal service function.

Every day we interact with fellow staff from Town departments and divisions in a variety of areas such as:

- accounts payable
- payroll
- budget
- cash management
- grant administration
- risk management
- the MUNIS financial system

- and we strive to build our Town team with friendly cooperation and assistance.
Tax Division – Transaction Breakdown
July 1, 2017 – June 30, 2018

Property Taxes: 17,823 (41%)
Motor Vehicle: 15,295 (36%)
All Other: 9,837 (23%)

Total: 42,955
Converts to approximately 183 hours of work. Meaning, one assistant tax collector (of 3) could process passports straight for 4.5 weeks (or 1+ months).
Tax Division – Transaction History

Motor Vehicle Transactions vs Excise Tax Collected

Excise Tax Collected

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Auto excise tax revenue</th>
<th>Motor Vehicle Transactions</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2010</td>
<td>$2,469,748</td>
<td>16,408</td>
</tr>
<tr>
<td>FY2011</td>
<td>$3,591,504</td>
<td>18,033</td>
</tr>
<tr>
<td>FY2012</td>
<td>$16,408</td>
<td>3,591,504</td>
</tr>
<tr>
<td>FY2013</td>
<td>$16,408</td>
<td>3,591,504</td>
</tr>
<tr>
<td>FY2014</td>
<td>$16,408</td>
<td>3,591,504</td>
</tr>
<tr>
<td>FY2015</td>
<td>$16,408</td>
<td>3,591,504</td>
</tr>
<tr>
<td>FY2016</td>
<td>$16,408</td>
<td>3,591,504</td>
</tr>
<tr>
<td>FY2017</td>
<td>$16,408</td>
<td>3,591,504</td>
</tr>
<tr>
<td>FY2018</td>
<td>$16,408</td>
<td>18,033</td>
</tr>
</tbody>
</table>

Registrations

- FY2010: 16,408
- FY2011: 18,033
- FY2012: 3,591,504
- FY2013: 3,591,504
- FY2014: 3,591,504
- FY2015: 3,591,504
- FY2016: 3,591,504
- FY2017: 3,591,504
- FY2018: 18,033
Finance Division
– Transaction Breakdown
July 1, 2017 – June 30, 2018

Employee Payments
5,088
19%

Invoices
8,705
32%

Bills
7,204
27%

Journal Entries
2,862
11%

Ambulance trips billed
2,850
11%

26,709
Finance Division – Transaction History

Approximately 45% increase in billed trips and collections over the last 10 years. This equates to approximately a 4.3% YOY increase in collections and billed trips each year.

*Ambulance fees increased
## Finance Department Requested Budget 2019-20

<table>
<thead>
<tr>
<th></th>
<th>2017-18 Actual</th>
<th>2018-19 Budget</th>
<th>2019-20 Request</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages</td>
<td>$461,864</td>
<td>$447,363</td>
<td>$463,185</td>
<td>$15,822</td>
</tr>
<tr>
<td>Benefits</td>
<td>197,615</td>
<td>207,738</td>
<td>222,279</td>
<td>14,541</td>
</tr>
<tr>
<td>Contractual</td>
<td>58,963</td>
<td>85,387</td>
<td>83,962</td>
<td>(1,425)</td>
</tr>
<tr>
<td>Commodities</td>
<td>7,297</td>
<td>11,490</td>
<td>5,110</td>
<td>(6,380)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$725,739</strong></td>
<td><strong>$751,978</strong></td>
<td><strong>$774,536</strong></td>
<td><strong>$22,558</strong></td>
</tr>
</tbody>
</table>

### 3.0% Increase Requested

- Salaries & Wages: Increase of $15,822 (3.15%)
- Benefits: Increase of $14,541 (7.08%)
- Contractual: Decrease of $(1,425) (1.51%)
- Commodities: Decrease of $(6,380) (69.87%)
- Total: Increase of $22,558 (3.06%)
FINANCE DEPARTMENT
2019-20 BUDGET DISTRIBUTION

- Salaries & Wages: $463,185 (60%)
- Benefits: $222,279 (29%)
- Contractual: $83,962 (11%)
- Commodities: $5,110 (0%)
Finance Department
Trends in Expenditure Categories

1.45% YOY increase

5.70% YOY increase

0.83% YOY increase

7.28% YOY decrease

Salaries & Wages
Benefits
Contractual
Commodities
FINANCE DEPARTMENT
PAST YEAR ACCOMPLISHMENTS

Ongoing effort toward cross training

Two maternity leaves in FY2018
Retirement of 26-year employee

Progress toward electronic data retention

“Digitized” physical records from 1990 – 2007
Tyler Content Management - “Live” – September 2017
FINANCE DEPARTMENT
PAST YEAR ACCOMPLISHMENTS (CONT'D)

Transition from MVR3 to MVR3-E forms
Government Finance Officers Association (GFOA) Awards

CAFR

Certificate of Achievement for Excellence in Financial Reporting
Presented to Town of Brunswick Maine

PAFR

Award for Outstanding Achievement in Popular Annual Financial Reporting
Presented to Town of Brunswick Maine
FINANCIAL DEPARTMENT
NEXT YEAR GOALS

• Upgrade Ambulance Information Management (AIM)
  • Software and hardware requirements
  • Testing, training and implementation
  • Efficiencies through data import and downloads
FINANCIAL DEPARTMENT
NEXT YEAR GOALS (CONT'D)

• MUNIS Upgrade
  • Switching from Munis Version 10.5 to 11.3
  • Software and hardware requirements

• Bond issue - elementary school.

• Continue cross training efforts
Thank You

Questions??