

**TOWN OF CANTON
FISCAL YEAR 2010-2011 BUDGET
PRELIMINARY DRAFT**

FINANCE

2060	Assessment
2070	Board of Assessment Appeals
2080	Tax Collector
2090	Finance Officer

February 3, 2010

EXPLANATION

The primary duty of the Assessor is to determine the value of all taxable and tax exempt Real and Personal Property for the purpose of equitable tax distribution throughout the Town of Canton. The Grand List consists of real estate parcels, commercial personal property accounts and taxable motor vehicles. Real Estate property is assessed at 70% of a base year of value established on the October 1, 2009 revaluation. Commercial Personal Property and Motor Vehicles are assessed at 70% annually. The office is also responsible for assisting special service programs by annually updating elderly, blind, special assessment adjustments for veterans and disabled exemptions for Canton taxpayers. The Town of Canton receives the services of Assessor through an Assessment Services Agreement with the Town of Avon.

BUDGET CHANGES AND COMMENTARY

- Part Time: Reflects increased hours to hire a temporary employee to fill in for anticipated short term vacancy by another staff member.
- Full Time – NAGE: Includes one full time employee and one part-time employee; contractual wage increase of 2.5% is included in the salary calculation.
- Mileage: Reduced based on IRS reimbursement rate decreasing and current trends.
- Software Support: Reflects costs of web host (4,000); CAMA Maintenance (2,500); System Update (700); and Data Conversion (700).
- Postage: Increased \$40.00 based on last years actual usage.
- Consultant: Increase reflects cost of shared services/ independent contractor agreement.
- Office Supplies: Includes cost of special paper for street cards and general office supplies; unchanged from last year.
- Mapping: Reduced \$1,000 based on three year trend (\$1,044). Includes costs associated with Mapping Paper (500); Map Changes (1,000).

PERSONNEL SUMMARY

Positions (in work years)	2009-2010 Authorized	2010-2011 Requested	2010-2011 Proposed	2010-2011 Approved
Assessor (Independent Contractor – PT) (a)	1	1	1	1
Assessment Technician	.43	.4	.4	.4
Assessment Clerk (PT – 15 hours per week) (b)				

(a) The amount listed does not represent a salary; it does represent the amount of payment made for professional services rendered by an independent contractor.
 (b) Position is currently shared with Tax Collector (20 hours per week).

FOR PERIOD 13

PROJECTION: 2011 TOWN OF CANTON FISCAL YEAR 2010-2011 BUDGET

ACCOUNTS FOR: GENERAL FUND	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
1002060 ASSESSMENT							
1002060 51200 PART TIME	9,698.00	14,251.61	.00	.00	.00	2,520.00	.0%
1002060 51301 F/T NAGE	38,183.60	40,849.29	56,862.41	33,126.20	56,475.00	59,681.00	5.7%
1002060 51650 LONGEVITY	.00	.00	.00	.00	.00	.00	.0%
1002060 53120 COMP.PURCH	.00	.00	.00	.00	.00	.00	.0%
1002060 55200 MILEAGE	1,445.55	1,165.36	1,000.13	591.80	1,300.00	1,250.00	-3.8%
1002060 55830 SOFT.SUPPO	7,600.00	4,100.00	4,078.75	6,400.00	7,900.00	7,900.00	.0%
1002060 56100 POSTAGE	708.29	720.68	940.13	358.70	860.00	900.00	4.7%
1002060 56910 REF/TEXTS	295.00	369.95	419.95	.00	500.00	500.00	.0%
1002060 56920 CONSULTANT	45,720.00	47,280.00	48,960.00	25,338.00	50,676.00	52,068.00	2.7%
1002060 56950 MTG/DUES	125.00	.00	.00	.00	300.00	.00	-100.0%
1002060 57100 OFF.SUPPL.	248.50	199.84	523.22	318.67	600.00	600.00	.0%
1002060 57200 PRINTING	431.00	631.50	268.00	359.04	600.00	650.00	.0%
1002060 57210 GRAND LIST	188.75	368.50	412.00	.00	600.00	600.00	.0%
1002060 57220 MAPPING	1,384.26	1,350.35	400.21	.00	2,500.00	1,500.00	-40.0%
1002060 57600 COMP.SUPPL	249.98	.00	142.55	.00	400.00	400.00	.0%
1002060 59900 MISC.	50.33	.00	.00	100.00	100.00	100.00	.0%
TOTAL ASSESSMENT	106,328.26	111,287.08	114,007.35	66,592.41	122,861.00	128,669.00	4.7%

FUNCTION FINANCE	ACTIVITY FINANCE	PROGRAM BOARD OF ASSESSMENT APPEALS	CODE 2070
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EXPLANATION

The Board of Assessment Appeals (BAA) consists of three members elected for a four year term empowered to change assessments to correct any inequities, errors or omissions it may discover. The Board meets in September to review the Motor Vehicle list and during the month of March to hear aggrieved taxpayers that have filed an appeal on or before the February 20 deadline. The Town of Canton completed its annual revaluation process for the October 1, 2008 Grand List, and has heard and rendered decisions on all administrative appeals from the revaluation process. As of February 1, 2010, there was one appeal still being litigated in state court.

BUDGET CHANGES AND COMMENTARY

- Part time: Reduced as a result of less anticipated appeals from a non-revaluation year.
- Appraisals: Reflects costs associated with appraisals utilized for assessment appeals. Amount reduced as a result of less anticipated appeals and appraisals associated with re-valuation will be paid from the capital account.

PERSONNEL SUMMARY

Positions (in work years)	2009-2010	2010-2011	2010-2011	2010-2011
Part Time	Salary 500	Authorized 500	Requested 750	Proposed 750
			Approved 500	

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TOWN OF CANTON
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 2011 TOWN OF CANTON FISCAL YEAR 2010-2011 BUDGET

FOR PERIOD 13

ACCOUNTS FOR: GENERAL FUND	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
1002070 BOARD OF ASSESSMENT APPEALS							
1002070 51200 PART TIME	.00	151.19	368.70	.00	250.00	500.00	100.0%
1002070 56930 APPRAISALS	.00	.00	.00	.00	5,000.00	2,500.00	-50.0%
1002070 57100 OFF.SUPPL.	.00	24.24	81.66	.00	100.00	100.00	.0%
1002070 57500 ADVERTISIN	.00	.00	.00	.00	.00	100.00	.0%
TOTAL BOARD OF ASSESSMENT AP	.00	175.43	450.36	.00	5,350.00	3,200.00	-40.2%

EXPLANATION

The office of the Tax Collector operates in accordance with the Connecticut General Statutes (§12-130 et seq.) to collect, process and deposit property taxes. This office is the central repository of revenue for all Town Departments and is also responsible for the collection of parking violations fines and other assessments. The Collector must enforce payment of delinquent taxes as required by Connecticut General Statutes, using recommended collection methods. The office maintains accurate collection records and controls, secures the maximum collection of revenue due the Town and safeguards the collected revenues.

BUDGET CHANGES AND COMMENTARY

- Full Time - NAGE: 20 hour a week Tax Clerk position; remaining 15 hours of position is shared with the Assessor.
- Part Time: Amount necessary to fill anticipated temporary vacancy in personnel.
- Collection Services: Reflects use of computer database to locate delinquent taxpayers. The cost is approximately \$6 per hour on the website.
- State Fees: Reflects amount State of Connecticut Office of Policy and Management charge for Delinquent Motor Vehicle Tax Collection service from the Connecticut Department of Motor Vehicles (per capita charge).
- Mileage: Reimbursement for use of personal vehicle pursuant to IRS regulations.
- Postage: Funds utilized to mail tax bills and delinquent notices.
- Meetings/ Dues: Department Head's request reflects tuition reimbursement in pursuit of degree (2,100) of which CAO has proposed funding of \$1,400.
- Office Supplies: Increase due to the biannual purchase of envelopes.
- Business Forms: Funds utilized to print, fold and process tax bills.

PERSONNEL SUMMARY

Positions (in work years)	2009-2010	2010-2011	2010-2011	2010-2011
Tax Collector(a)	Authorized 1	Requested 1	Proposed 1	Approved 2010-2011
Assistant Clerk (c)	.57	.57	.57	
Clerk (PT)	14.00 hr 240 hours	0 hours	0 hours	

(a) 90% is derived from Tax; 10% is derived from WPCA.
 (b) Position is shared with the Assessor's Office. The WPCA covers 10% of the tax portion of the position salary.

PROJECTION: 2011 TOWN OF CANTON FISCAL YEAR 2010-2011 BUDGET

FOR PERIOD 13

ACCOUNTS FOR:
GENERAL FUND

GENERAL FUND	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
1002080 TAX COLLECTOR							
1002080 51110 SUPER.SAL.	62,632.07	43,917.00	45,710.23	27,105.32	46,897.60	46,898.00	.0%
1002080 51200 PART TIME	1,717.62	1,952.96	.00	.00	.00	3,360.00	.0%
1002080 51301 F/T WAGE	53,655.64	42,547.01	19,014.20	11,328.91	18,852.00	19,769.00	4.9%
1002080 51650 LONGEVITY	.00	.00	.00	.00	.00	.00	.0%
1002080 52100 BONDS	532.00	400.00	554.00	600.00	610.00	610.00	.0%
1002080 53120 COMP.PURCH	.00	.00	.00	.00	.00	.00	.0%
1002080 53400 COLL.SERV.	200.00	221.21	230.00	100.00	240.00	250.00	4.2%
1002080 53401 STATE FEES	1,656.94	1,753.20	1,841.53	1,846.90	1,850.00	1,851.00	.1%
1002080 55200 MILEAGE	548.64	335.23	390.17	24.20	500.00	454.00	-9.2%
1002080 56100 POSTAGE	5,685.74	8,652.79	7,446.71	1,124.79	8,170.00	8,170.00	.0%
1002080 56950 MTG/DUES	692.00	808.00	1,784.75	58.00	2,275.00	2,275.00	.0%
1002080 57100 OFF.SUPPL.	712.98	98.10	685.24	146.90	588.00	638.00	8.5%
1002080 57110 BUS.FORMS	466.00	3,685.57	1,196.48	2,350.00	4,185.00	4,185.00	.0%
1002080 57120 BIND.BOOKS	248.50	266.00	261.00	158.00	360.00	325.00	-9.7%
1002080 57400 PURC.MAJOR	.00	.00	.00	.00	.00	.00	.0%
1002080 57500 ADVERTISIN	285.50	277.33	242.82	82.36	350.00	350.00	.0%
1002080 57600 COMP.SUPPL	414.08	257.98	333.98	159.02	835.00	850.00	1.8%
1002080 59900 MISC.	.00	22.90	.00	.00	.00	.00	.0%
TOTAL TAX COLLECTOR	129,447.71	105,205.28	79,691.11	45,084.40	85,712.60	89,985.00	5.0%

EXPLANATION

Under the policy direction of the Board of Finance and administrative supervision of the Chief Administrative Officer, the Finance Officer/ Treasurer has the responsibility of administering the Town's finances and accounting for all Town funds. The Finance Officer also currently handles aspects of the Town's employee benefits program and the Town's investments, and is involved in the revenue and cash management and debt management. The Finance Officer also helps develop and administer the Town's budget.

BUDGET CHANGES AND COMMENTARY

- Full Time: Increase reflects rate of new hire for the Accountant position.
- Overtime: 50 hours of budgeted overtime for the Financial Assistant to perform accounts payable, audit and other MUNIS functions. Responsibilities of position have increased since the Administrative Services Coordinator position was eliminated.
- Computer Software: Annual Cost of the maintenance agreement for the MUNIS Financial Software; amount represents a 10% increase for this year. Also includes cost of Quality Data Tax Department software.
- Mileage: Reimbursement for use of personal vehicle pursuant to IRS regulations.
- Meetings/ Dues: Department Head request for 5,800 was reduced to 4,200. Although some conferences were reduced, there is an increase to allow the Chief Financial Officer to attend a one week seminar at the Advanced Government Finance Institute in Wisconsin.
- Postage/Office Supplies/Computer Supplies: CAO reduced based on previous trends.
- Office and Computer Supplies: Reduced by CAO based on trends.

PERSONNEL SUMMARY

Positions (in work years)	2009-2010 Authorized	2010-2011 Requested	2010-2011 Proposed	2010-2011 Approved
Finance Officer/ Treasurer (a)	1	1	1	
Accountant (a)	1	1	1	
Financial Assistant (a)	1	1	1	
Finance Clerk(b)	.57	.57	.57	

(a) Portions of salary funded as follows: 10% WPCA special revenue fund; 5% EMS Special Revenue Fund; 5% Recreation Special Revenue Fund.
 (b) Position is shared with CAO (15 hours).

PROJECTION: 2011 TOWN OF CANTON FISCAL YEAR 2010-2011 BUDGET

FOR PERIOD 13

ACCOUNTS FOR: GENERAL FUND	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
1002090 FINANCE OFFICER							
1002090 51000 F/T SALARI	36,262.27	37,626.40	39,161.28	23,644.33	40,277.12	41,600.00	3.3%
1002090 51110 SUPER.SAL.	53,358.89	55,332.76	57,454.75	34,072.36	58,953.60	58,954.00	.0%
1002090 51200 PART TIME							
1002090 51301 F/T NAGE	31,465.28	41,401.65	51,632.44	28,285.51	51,281.00	52,138.00	1.7%
1002090 51400 OVERTIME			1,696.00	1,721.46	1,722.00	1,699.00	-1.3%
1002090 52100 BONDS	800.00	800.00					.0%
1002090 53110 COMP.HARD.							.0%
1002090 53120 COMP.SOFT.							.0%
1002090 53305 PURCH.SERV							.0%
1002090 55200 MILEAGE	469.36		497.59	293.15		650.00	.0%
1002090 55830 SOFT.SUPPO		21,163.87	23,931.20	24,818.20	26,500.00	29,150.00	10.0%
1002090 55840 HARD.SUPP.		828.00					.0%
1002090 55860 COPIER CON		128.10	681.46	310.68	700.00	700.00	.0%
1002090 56100 POSTAGE	1,598.95	1,823.21	1,493.92	707.43	2,000.00	1,700.00	-15.0%
1002090 56950 MTG/DUES	1,752.33	2,472.71	2,664.85	2,388.16	2,950.00	4,200.00	42.4%
1002090 57100 OFF.SUPPL.	502.73	3,735.46	4,524.54	2,414.93	3,900.00	3,900.00	.0%
1002090 57600 COMP.SUPPL	1,197.68	655.25	433.09	528.40	1,000.00	700.00	-30.0%
1002090 59900 MISC.	40.00				100.00		-100.0%
TOTAL FINANCE OFFICER	127,447.49	166,666.18	184,171.12	119,184.61	190,033.72	195,391.00	2.8%