



## FINANCE

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

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, 2008 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, and 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 shifting of hours to the full time employee account.
- Full Time -- NAGE: Increase reflects shifting of part time hours to the full-time employee account. Contractual general wage increases are not included because the Union contract has not been negotiated.
- Mileage: Reduced based on the budget year not being a revaluation year and on trends (three year average 1,065).
- Software Support: Reflects costs of web host (4,000); CAMA Maintenance (2,500); System Update (700); and Data Conversion (700).
- Postage: CAO proposal based upon 3 year trend (726).
- Reference/ Text: CAO proposal based upon 3 year trend (323).
- Consultant: Increase reflects cost of shared services/ independent contractor agreement.
- Office Supplies: CAO proposal reflects 3 year trend (282).
- Mapping: CAO proposal based on 3 year trend (1,656) Includes costs associated with Mapping Paper (500); Map Changes (2,000).

PERSONNEL SUMMARY

Positions (in work years)	2008-2009 Authorized	2009-2010 Requested	2009-2010 Proposed	2009-2010 Approved
Assessor (Independent Contractor – PT) (a)	1	1	1	
Assessment Technician	.43	.4	.4	
Assessment Clerk (PT – 14 hours per week) (b)				
Salary	50,676			
	41,223			
	15,252			

(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 Finance Officer (21 hours per week).

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TOWN OF CANTON  
NEXT YEAR BUDGET HISTORICAL COMPARISON

FOR PERIOD 12

PROJECTION: 2010 TOWN OF CANTON FISCAL YEAR 2009-10 BUDGET

ACCOUNTS FOR: GENERAL FUND	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
1002060 ASSESSMENT							
1002060 51200	10,226.00	9,698.00	14,251.61	.00	.00	.00	.0%
1002060 51301	37,560.25	38,183.60	40,849.29	37,345.94	57,564.00	56,475.00	-1.9%
1002060 51650	.00	.00	.00	.00	.00	.00	.0%
1002060 53120	.00	.00	.00	.00	.00	.00	.0%
1002060 53200	585.20	1,445.55	1,165.36	3,900.00	1,515.00	1,300.00	-14.2%
1002060 55830	6,850.00	7,600.00	4,100.00	3,883.01	7,600.00	7,900.00	3.9%
1002060 56100	752.34	708.29	720.68	.00	1,050.00	860.00	-18.1%
1002060 56910	304.90	295.00	369.95	.00	500.00	500.00	.0%
1002060 56920	44,714.29	45,720.00	47,280.00	.00	48,960.00	50,676.00	3.5%
1002060 56950	.00	125.00	.00	.00	300.00	300.00	.0%
1002060 57100	401.32	248.50	199.84	.00	600.00	600.00	.0%
1002060 57200	767.94	431.00	631.50	268.00	650.00	650.00	.0%
1002060 57210	250.00	188.75	368.50	120.00	450.00	600.00	33.3%
1002060 57220	2,235.60	1,384.26	1,350.35	400.21	3,250.00	2,500.00	-23.1%
1002060 57600	381.56	249.98	.00	.00	400.00	400.00	.0%
1002060 59900	36.59	50.33	.00	.00	100.00	100.00	.0%
TOTAL ASSESSMENT	105,065.99	106,328.26	111,287.08	42,917.16	122,939.00	122,861.00	-.1%

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 which affects taxes payable for Fiscal Year 2009-2010 (July 1, 2009 payment date).

BUDGET CHANGES AND COMMENTARY

- Part time: Increased due to the potential of additional hearings resulting from the recent revaluation.
- Appraisals: Reflects costs associated with appraisals utilized for assessment appeals.

PERSONNEL SUMMARY

Positions (in work years)	Salary	2008-2009	2009-2010	2009-2010	2009-2010
Part Time	150	Authorized	Requested	Proposed	Approved
		150	750	500	

02/27/2009 08:19 TOWN OF CANTON HISTORICAL COMPARISON FOR PERIOD 12  
 200001e NEXT YEAR BUDGET

PROJECTION: 2010 TOWN OF CANTON FISCAL YEAR 2009-10 BUDGET

ACCOUNTS FOR: LAST FY1 CY PROJECTION PCT  
 GENERAL FUND ACTUALS ACTUALS BUDGET LEVEL 3 CHANGE

ACCOUNTS FOR:	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
1002070 BOARD OF ASSESSMENT APPEALS	151.19	.00	150.00	250.00	66.7%
1002070 PART TIME	.00	.00	4,000.00	5,000.00	25.0%
1002070 APPRAISALS	24.24	.00	50.00	100.00	100.0%
1002070 OFF SUPPL.	.00	.00	100.00	.00	-100.0%
1002070 ADVERTISIN	.00	.00			
TOTAL BOARD OF ASSESSMENT AP	175.43	.00	4,300.00	5,350.00	24.4%

**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: Reflects the shifting of 15 hours of the Assistant Clerk to the CAO's office and the elimination of the Assistant Tax Collector position.
- 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)	2008-2009 Authorized	2009-2010 Requested	2009-2010 Proposed	2009-2010 Approved
Tax Collector(a)	1	1	1	
Assistant Collector (b)	1	0	0	
Assistant Clerk (c)	.57	.57	.57	
Clerk (PT)	8.15 hr	0 hours	0 hours	

(a) .90% is derived from Tax; 10% is derived from WPCA.  
 (b) Position was eliminated  
 (c) Currently, 20 hours of salary is derived from Tax, and 15 hours from the CAO's Office. The WPCA covers 10% of the tax portion of the position salary.

ACCOUNTS FOR: GENERAL FUND	PROJECTION: 2010	TOWN OF CANTON FISCAL YEAR 2009-10 BUDGET	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
1002080 TAX COLLECTOR									
1002080 51110 SUPER.SAL.		48,308.83	62,632.07	43,917.00	29,910.84	45,643.00	45,643.00	0%	
1002080 51200 PART TIME		3,097.60	1,717.62	1,962.96	.00	.00	.00	0%	
1002080 51301 F/T NAGE		53,766.03	53,655.64	42,547.01	13,431.40	18,852.00	18,852.00	0%	
1002080 51550 LONGEVITY		.00	.00	400.00	.00	675.00	610.00	-9.6%	
1002080 52100 BONDS		500.00	532.00	.00	.00	.00	.00	0%	
1002080 53120 COMP.PURCH		.00	.00	221.21	.00	240.00	240.00	0%	
1002080 53400 COLL.SERV.		.00	200.00	1,753.20	1,841.53	1,842.00	1,850.00	4%	
1002080 53401 STATE FEES		1,593.74	1,548.64	335.23	126.36	508.00	500.00	-1.6%	
1002080 55200 MILEAGE		.00	5,685.74	8,652.79	2,358.08	7,940.00	8,170.00	2.9%	
1002080 56100 POSTAGE		7,601.79	692.00	808.00	1,215.00	1,350.00	2,275.00	68.5%	
1002080 56950 MTG/DUES		410.00	712.98	98.10	188.27	450.00	568.00	30.7%	
1002080 57100 OFF.SUPPL.		707.57	466.00	3,685.57	2,321.48	4,185.00	4,185.00	7.5%	
1002080 57110 BUS.FORMS		3,966.28	248.50	266.00	261.00	335.00	360.00	0%	
1002080 57120 BIND.BOOKS		304.25	.00	.00	.00	.00	.00	0%	
1002080 57400 PURC.MAJOR		.00	285.50	277.33	70.60	350.00	350.00	0%	
1002080 57500 ADVERTISIN		318.26	414.08	257.98	333.98	570.00	835.00	46.5%	
1002080 57600 COMP.SUPPL		296.13	.00	22.90	.00	.00	.00	0%	
1002080 59900 MISC.		20.00	.00	.00	.00	.00	.00	0%	
TOTAL TAX COLLECTOR		120,890.48	129,447.71	105,205.28	52,612.54	82,940.00	84,458.00	1.8%	

**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 NAGE: Increase reflects shifting of Assistant Collector position in Tax Office to Finance Department and Assessor Department.
- Part Time: Position was eliminated when the previous Assistant Tax Collector was transferred part-time to the Finance Department.
- 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.
- Bonds: Not statutorily required and was cancelled on advice of insurance agent.
- Purchase services: Department Head request costs of outsourcing weekly payroll and W-2 forms annually for purposes of enhancing productivity of Accounts Payable and audit functions (12,500) was not approved by the CAO. The additional overtime should help in this area.
- Mileage: Reimbursement for use of personal vehicle pursuant to IRS regulations.
- Hardware Support: CAO eliminated because duplicative of IT Dept. responsibilities and for minor hardware it would be more cost effective to replace than repair.
- Meetings/ Dues: Department Head request reflects attendance of two (2) staff members at GFOA New England Conference. The CAO's proposal reflects only one staff member attending the regional conference.
- Postage/Office Supplies/Computer Supplies: CAO reduced based on previous trends.

**PERSONNEL SUMMARY**

Positions (in work years)	2008-2009 <u>Authorized</u>	2009-2010 <u>Requested</u>	2009-2010 <u>Proposed</u>	2009-2010 <u>Approved</u>
Finance Officer/ Treasurer (a)	1	1		
Accountant (a)	1	1		
Financial Assistant (a)	1	1		
Finance / Assessor Clerk(b)	.6	.6		
Clerk (Part Time – formerly BOF)	.31	.31		
<i>(a) Portions of salary funded as follows: 10% WPCA special revenue fund; 5% EMS Special Revenue Fund; 5% Recreation Special Revenue Fund.</i>				
<i>(b) Position is shared with Assessor (14 hours).</i>				

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| TOWN OF CANTON  
| NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2010 TOWN OF CANTON FISCAL YEAR 2009-10 BUDGET FOR PERIOD 12  
ACCOUNTS FOR:  
GENERAL FUND

		PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 3	PCT CHANGE
1002090	FINANCE OFFICER							
1002090	F/T SALARI	37,687.50	36,262.27	37,626.40	25,625.56	39,104.00	39,104.00	.0%
1002090	SUPER.SAL.	58,537.27	53,358.89	55,332.76	37,594.15	57,376.00	57,376.00	.0%
1002090	PART TIME	.00	.00	.00	.00	.00	.00	.0%
1002090	F/T NAGE	28,153.12	31,465.28	41,401.65	37,349.19	53,837.00	51,281.00	-4.7%
1002090	OVERTIME	.00	.00	.00	1,611.06	1,700.00	1,722.00	1.3%
1002090	BONDS	578.00	800.00	800.00	.00	.00	.00	.0%
1002090	COMP.HARD.	.00	.00	.00	.00	.00	.00	.0%
1002090	COMP.SOFT.	.00	.00	.00	.00	.00	.00	.0%
1002090	PURCH SERV	.00	.00	.00	.00	.00	.00	.0%
1002090	53305	768.88	469.36	698.77	355.69	625.00	650.00	4.0%
1002090	MILEAGE	.00	.00	21,163.87	23,931.20	25,000.00	26,500.00	6.0%
1002090	SOFT.SUPPO	.00	.00	828.00	.00	1,000.00	.00	-100.0%
1002090	HARD.SUPP	.00	.00	128.10	372.40	1,000.00	700.00	-30.0%
1002090	COPIER CON	.00	.00	1,823.21	962.12	2,160.00	2,000.00	-7.4%
1002090	POSTAGE	1,858.85	1,598.95	2,472.71	2,040.39	2,900.00	2,950.00	1.7%
1002090	MTG/DUES	1,809.92	1,752.33	3,735.46	3,682.74	4,725.00	3,900.00	-17.5%
1002090	OFF.SUPPL.	32.12	1,197.68	655.25	300.99	1,200.00	1,000.00	-16.7%
1002090	COMP.SUPPL	631.30	40.00	.00	.00	100.00	100.00	.0%
1002090	MISC.	.00	.00	.00	.00	.00	.00	.0%
TOTAL	FINANCE OFFICER	130,056.96	127,447.49	166,666.18	133,825.49	190,727.00	187,283.00	-1.8%