

TOWN OF CANTON
FISCAL YEAR 2011-2012 BUDGET
PRELIMINARY DRAFT

FINANCE

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

February 4, 2011

FINANCE ASSESSMENT – 2060

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

- Full Time NAGE: Includes one full time employee and one part-time employee; contractual wage increase of 2.7% is included in the salary calculation.
- Mileage: Based on IRS rate.
- Software Support: Reflects costs of web host (4,100); CAMA Maintenance (3,200); and Data Conversion (700).
- Postage: Increased \$135.
- Consultant: Costs reflects the contract with Town of Avon for assessment services including Town Assessor. The cost will remain the same as the previous year.
- Office Supplies: Includes cost of special paper for street cards and general office supplies; unchanged from last year.
- Mapping: Cost of producing the Assessor's maps.

PERSONNEL SUMMARY

<u>Position(s)</u>	<u>Salary</u>	<u>10-11 Authorized</u>	<u>11-12 Requested</u>	<u>11-12 Proposed</u>	<u>11-12 Approved</u>
ASSESSOR (Independent Contractor – PT (a))	52,068				
Assessment Technician	44,390	1	1	1	
Assessment Clerk (PT-15 hrs) (b)	16,926	.43	.4	.4	

(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).

PROJECTION: 2012 TOWN OF CANTON FISCAL YEAR 2011-2012 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

1002060	ASSESSMENT								
1002060	51200	PART TIME	14,251.61	.00	.00	2,263.80	2,520.00	.00	-100.0%
1002060	51301	F/T NAGE	40,849.29	56,862.41	57,486.03	33,582.47	59,681.00	61,316.00	2.7%
1002060	55200	MILEAGE	1,165.36	1,000.13	1,032.30	1,215.48	1,250.00	1,250.00	.0%
1002060	55830	SOFT.SUPPO	4,100.00	4,078.75	6,400.00	6,400.00	7,900.00	8,000.00	1.3%
1002060	56100	POSTAGE	720.68	940.13	823.96	383.79	900.00	1,035.00	15.0%
1002060	56910	REF/TEXTS	369.95	419.95	39.95	365.00	500.00	500.00	.0%
1002060	56920	CONSULTANT	47,280.00	48,960.00	50,676.00	52,102.52	52,068.00	52,068.00	.0%
1002060	56950	MTG/DUES	.00	.00	15.00	.00	.00	100.00	.0%
1002060	57100	OFF.SUPPL.	199.84	523.22	318.67	129.21	600.00	600.00	.0%
1002060	57200	PRINTING	631.50	268.00	645.59	55.00	650.00	650.00	.0%
1002060	57210	GRAND LIST	368.50	412.00	432.00	144.00	600.00	600.00	.0%
1002060	57220	MAPPING	1,350.35	400.21	336.75	.00	1,500.00	1,500.00	.0%
1002060	57600	COMP.SUPPL	.00	142.55	151.80	180.91	400.00	400.00	.0%
1002060	59900	MISC.	.00	.00	100.00	.00	100.00	.00	-100.0%
TOTAL ASSESSMENT			111,287.08	114,007.35	118,458.05	96,822.18	128,669.00	128,019.00	-.5%

FINANCE BOARD OF ASSESSMENT APPEALS (BAA) - 2070

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 20th deadline.

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.

PERSONNEL SUMMARY

<u>Position(s)</u>	<u>Salary</u>	<u>10-11 Authorized</u>	<u>11-12 Requested</u>	<u>11-12 Proposed</u>	<u>11-12 Approved</u>
Part Time	500	500	500	300	

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TOWN OF CANTON
NEXT YEAR BUDGET HISTORICAL COMPARISON

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PROJECTION: 2012 TOWN OF CANTON FISCAL YEAR 2011-2012 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	151.19	368.70	51.92	.00	500.00	300.00 -40.0%
1002070	56930	APPRAISALS	.00	.00	.00	.00	2,500.00	2,000.00 -20.0%
1002070	57100	OFF.SUPPL.	24.24	81.66	.00	.00	100.00	100.00 .0%
1002070	57500	ADVERTISIN	.00	.00	.00	.00	100.00	100.00 .0%
TOTAL BOARD OF ASSESSMENT AP			175.43	450.36	51.92	.00	3,200.00	2,500.00 -21.9%

FINANCE TAX COLLECTOR - 2080

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.
- Collection Services: Cost of DMV software which allows the Tax Collector to research DMV databases to locate delinquent taxpayers. The cost is approximately \$6 per hour of utilization.
- State Fees: Reflects amount State of Connecticut Office of Policy and Management charges 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: Amount reflects membership costs in regional Tax Collector Associations and \$1,400 for tuition reimbursement.
- Business Forms: Funds utilized to print, fold and process tax bills.
- Advertising: Cost of statutorily required legal ads.
- Computer Supplies: Cost of toner for printer. Line item increased due to cost of toner.

PERSONNEL SUMMARY

<u>Position(s)</u>	<u>Salary</u>	<u>10-11 Authorized</u>	<u>11-12 Requested</u>	<u>11-12 Proposed</u>	<u>11-12 Approved</u>
Tax Collector (a)	48,211	1	1	1	
Assistant Clerk (b)	20,311	.57	.57	.57	
Clerk (PT)					

(a) 90% is derived from Tax; 10% is derived from WPCA; total salary is 53,568

(b) Position is shared with the Assessor's Office. The WPCA covers 10% of the tax portion of the position salary; total wages for the position is 39,494

PROJECTION: 2012 TOWN OF CANTON FISCAL YEAR 2011-2012 BUDGET

FOR PERIOD 13

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1002080	TAX COLLECTOR								
1002080	51110	SUPER. SAL.	43,917.00	45,710.23	46,946.80	27,864.71	48,212.00	48,212.00	.0%
1002080	51200	PART TIME	1,962.96	.00	.00	3,224.20	3,360.00	.00	-100.0%
1002080	51301	F/T NAGE	42,547.01	19,014.20	19,401.54	10,386.64	19,769.00	20,311.00	2.7%
1002080	52100	BONDS	400.00	554.00	537.00	100.00	610.00	610.00	.0%
1002080	53400	COLL. SERV.	221.21	230.00	100.00	250.00	250.00	250.00	.0%
1002080	53401	STATE FEES	1,753.20	1,841.53	1,846.90	1,850.75	1,851.00	1,865.00	.8%
1002080	55200	MILEAGE	335.23	390.17	416.45	.00	454.00	454.00	.0%
1002080	56100	POSTAGE	8,652.79	7,446.71	7,350.44	1,919.95	8,170.00	8,170.00	.0%
1002080	56950	MTG/DUES	808.00	1,784.75	1,037.00	38.00	2,275.00	2,237.00	-1.7%
1002080	57100	OFF. SUPPL.	98.10	685.24	925.24	200.56	638.00	638.00	.0%
1002080	57110	BUS. FORMS	3,685.57	1,196.48	2,350.00	2,350.00	4,185.00	4,185.00	.0%
1002080	57120	BIND. BOOKS	266.00	261.00	158.00	103.00	325.00	346.00	6.5%
1002080	57500	ADVERTISIN	277.33	242.82	247.08	135.30	350.00	350.00	.0%
1002080	57600	COMP. SUPPL	257.98	333.98	379.01	238.99	850.00	967.00	13.8%
1002080	59900	MISC.	22.90	.00	.00	.00	.00	.00	.0%
TOTAL TAX COLLECTOR			105,205.28	79,691.11	81,695.46	48,662.10	91,299.00	88,595.00	-3.0%

FINANCE FINANCE OFFICER / TREASURER - 2090

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 oversees 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

- Supervisor Salary: The Chief Financial Officer/Treasurer position received an increase in fiscal year 2010-2011 after a salary survey of similar towns indicated the position was under compensated.
- Overtime: CAO supports increasing the amount of overtime hours from 50 to 100. The additional hours are necessary to meet the demands of tasks such as year end closing, audit and processing W-2s. It is less expensive to pay a relatively small amount of overtime then it is to hire an additional employee to perform the services.
- Computer Software: Annual cost of the maintenance agreement for the MUNIS Financial Software; amount represents a 10% decrease 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 includes \$2,640 to allow the Chief Financial Officer to attend a one week seminar at the Advanced Government Finance Institute in Wisconsin. Course satisfies 40 CPE requirements to maintain CPA license. If this course is not offered or approved other courses that were not included in line item may need to be substituted.
- Postage: Cost of mailing notices and bills in additional to postal permit.

PERSONNEL SUMMARY

<u>Position(s)</u>	<u>Salary</u>	<u>10-11 Authorized</u>	<u>11-12 Requested</u>	<u>11-12 Proposed</u>	<u>11-12 Approved</u>
Finance Officer / Treasurer (a)	84,000	1	1	1	1
Accountant (a)	53,564	1	1	1	1
Financial Assistant (a)	44,390	1	1	1	1
Finance Clerk (b)	22,512	.57	.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. Amount indicated is 100%.

(b) Position is shared with CAO (15 hours). Amount indicated is 20 hours utilized by the Finance Department.

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FOR PERIOD 13

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1002090	FINANCE OFFICER								
1002090	51000	F/T SALARI	37,626.40	39,161.28	41,244.25	24,769.51	42,848.00	42,851.00	.0%
1002090	51110	SUPER.SAL.	55,332.76	57,454.75	59,014.26	36,033.05	64,463.00	67,200.00	4.2%
1002090	51301	F/T NAGE	41,401.65	51,632.44	47,983.53	30,079.42	52,138.00	53,567.00	2.7%
1002090	51400	OVERTIME	.00	1,696.00	1,721.46	1,549.06	1,699.00	3,659.00	115.4%
1002090	52100	BONDS	800.00	.00	.00	.00	.00	.00	.0%
1002090	55200	MILEAGE	698.77	497.59	515.65	442.00	650.00	650.00	.0%
1002090	55830	SOFT.SUPPO	21,163.87	23,931.20	24,818.20	25,247.75	29,150.00	26,360.00	-9.6%
1002090	55840	HARD.SUPP.	828.00	.00	.00	.00	.00	.00	.0%
1002090	55860	COPIER CON	128.10	681.46	650.45	681.64	700.00	780.00	11.4%
1002090	56100	POSTAGE	1,823.21	1,493.92	1,731.34	1,045.82	1,600.00	1,600.00	.0%
1002090	56950	MTG/DUES	2,472.71	2,664.85	2,884.75	2,955.83	4,200.00	4,530.00	7.9%
1002090	57100	OFF.SUPPL.	3,735.46	4,524.54	4,297.95	1,407.67	3,800.00	3,000.00	-21.1%
1002090	57600	COMP.SUPPL	655.25	433.09	687.44	248.96	700.00	600.00	-14.3%
1002090	59900	MISC.	.00	.00	.00	.00	.00	.00	.0%
TOTAL FINANCE OFFICER			166,666.18	184,171.12	185,549.28	124,460.71	201,948.00	204,797.00	1.4%