

General Government
Assessing & Code Enforcement – Dept. 110-05
Requested Funding: \$320,728

Assessing – Dept. 110-05

Department Overview

The Municipal Assessor is an administrative officer, chosen by the municipality, but under the general supervision and control of the State Tax Assessor in the performance of his or her duties.

Duties include but are not limited to:

- Discover, list and value all taxable and exempt real & personal property,
- Locally administer various tax programs,
- Maintain tax maps and property record cards, and
- Set an annual tax rate.

Mission

To value taxable property according to its just value and to assess each taxpayer their fair proportion of school, county, and municipal taxes.

Staffing

The Assessor's office will be staffed by one half-time Assessing Administrative Assistant who will support the Contracted Services Assessor.

Included in the Assessor's budget request is:

Assessing software, mapping services, printing, mailing and office supplies, registry fees, the Assessor's contract, and administrative wages.

Code Enforcement - Dept. 110-05

Department Overview:

The Code Enforcement Office administers laws relating to land use, such as building codes, zoning ordinances and the Maine Plumbing rules.

A major function of the Code Enforcement Office is to provide information to the public and to assist property owners in making prudent land use decisions. The office receives many requests per day for information on subjects ranging from routine zoning and building matters to issues involving State and Federal laws.

Mission:

To provide excellent service to the Public and to administer the rules fairly, effectively and without prejudice.

Staffing:

Code Enforcement Officer and a full time Administrative Assistant

The following is a detailed description of each account and the costs attributed to that account:

110-05 – ASSESSING & Code Enforcement \$320,728

ACCOUNT #5100 – FULL-TIME WAGES \$135,908

This account previously provided for the salary of a full time Code Enforcement Officer and a full time Administrative Assistant that is shared with the Assessing Department. This line includes a wage adjustment for the Code Enforcement Officer and a 4% COLA for all personnel.

ACCOUNT #5120 – OVERTIME \$2,000

This account provides overtime wages for the Administrative Assistant when attending Planning Board and ZBA meetings and workshops.

ACCOUNT #5130 – ALLOWANCES \$3,200

This account provides cellphone and mileage reimbursement for Code Enforcement staff.

ACCOUNT #5140 – TRAINING \$2,000

This account provides training for employees of this department as well as Planning Board and ZBA Members MMA training.

ACCOUNT #5150 – DUES AND MEMBERSHIPS \$800

This account provides membership and dues for above-listed employees. Currently includes MBOIA annual membership for the CEO and splitting of NFPA annual membership with NYFD.

ACCOUNT #5210 – POSTAGE \$400

This account provides postage costs for this office. This primarily includes the cost of certified mailers for public hearing notifications.

ACCOUNT #5214 – ADVERTISING \$375

This account pays for the public hearing notices for the Planning Board and ZBA. This covers the cost to advertise in the Forecaster.

ACCOUNT #5217 – MAPPING \$10,000

This account provides mapping costs for this department. This is to allocate funding to address data and mapping issues within GIS and for CAI Technology to perform necessary work that falls outside of the contractual agreement. \$4,500 of the costs will be funded through TIF-Administrative Costs. The reduction is reflected in the manager's budget.

ACCOUNT #5218 – PRINTING \$400

This account provides for the binding of the Town's permanent copy of the tax commitment book and printing services for this department. This will also provide funds to reduce 24x36

documents to a more manageable 11x17 (also a size that can be scanned on our copier to allow for electronic filing).

ACCOUNT #5224 – OFFICE SUPPLIES \$500

This account provides archival paper for the tax commitment book and supplies for the assessing and codes office.

ACCOUNT #5226 - OFFICE EQUIPMENT \$500

This account provides office equipment for the assessing and codes office, including items such as shelving, keyboards, chairs, laminators, receipt printers, etc.

ACCOUNT #5241 – PROFESSIONAL SERVICES \$3,000

This account provides the Axis GIS website and data upload tool per the contract with CAI Technology to maintain Axis GIS. The annual contract price for FY23 remained the same as the previous FY22 and is expected to increase by \$600.00 FY24. FY25 contract price remains the same as FY24.

ACCOUNT #5312 – ASSESSOR \$59,166

This account provides Assessing service through Cumberland County Assessing. The contract period is from July 1, 2022, through June 30th, 2025. The annual contract increase is estimated to be around 3% to 4%. A 4% increase has been applied to this budget.

ACCOUNT #5313 – PLANNER \$17,000

This account is for contracted Planning services with North Star Planning for Planning Board Support and Development Review as requested by the Code Enforcement Officer. This is a decrease of \$3,000 over the current fiscal year. This decrease is based on current spending vs remaining budget for the current fiscal year.

ACCOUNT #5600 – ENGINEER PEER REVIEW \$5,000

This account is used for Engineer technical review within development phases when needed during planning board review.

ACCOUNT #5710 – HEALTH INSURANCE \$51,625

This line item is used to cover the Town's contribution of medical insurance premiums for above listed employees. The employer currently contributes 80% of the premium. A 4.25% increase has been applied to premiums during the first half of the fiscal year and we have estimated a 6% increase for the second half of the fiscal year.

ACCOUNT #5720 – DENTAL INSURANCE \$1,495

This line item is used to cover the Town's contribution of dental insurance premiums for above listed employees. The employer currently contributes 80% of the premium. A 0% increase has been applied to premiums during the first half of the fiscal year and we have estimated a 6% increase for the second half of the fiscal year.

ACCOUNT #5735 – MEPERS EMPLOYER SHARE \$13,653

This line item is used to cover the Town's contribution of ME PERS expenses for above-listed employees. The employer contribution for Plan AC is 9.90% of gross wages for FY25 down from

the FY24 rate of 10.2%. The employee contribution rate will be 6.75% in FY25, also down from the FY24 rate of 6.95%.

ACCOUNT #5740 – FICA \$10,553

This line item is used to cover FICA and Medicare expenses for above-listed employees. This is calculated at 6.2% of gross wages for FICA and 1.45% of gross wages for Medicare.

ACCOUNT #5745 – PAID FAMILY LEAVE \$345

On July 11, 2023, Governor Mills signed into law the Maine state budget in 2023 Public Law Chapter 412, which included the creation of a paid family and medical leave program (the “Program”). Maine is the 13th state to enact such a program.

Under the program, beginning in 2026, eligible workers in both the public and private sectors will be eligible to take up to 12 weeks of paid family and medical leave.

Maine’s law will guarantee workers in the state the right to paid family and medical leave when they cannot work due to serious health or caregiving needs.

The law will cover nearly all employees in Maine, including both private and public sector workers. State and local government employees subject to a collective bargaining agreement will be covered when their current agreement expires. It will cover employees regardless of employer size and include full-time, part-time, temporary, and seasonal workers. Self-employed people will be able to voluntarily opt in, as will Tribal governments.

The Program will be funded by employer and employee premium payments that will begin January 1, 2025. The premium payments may not be more than a combined 1% of wages

Employers with 15+ employees may deduct up to 50% of the premium required for an employee from that employee’s wages and shall remit 100% of the combined premium to the benefit fund.

ACCOUNT #5750 – WORKER’S COMP. INSURANCE \$2,361

This line item is used to cover worker's compensation insurance expenses for above listed employees. The Experience Modification rate decreased for FY25 to 1.32 from 1.40 in FY24.

ACCOUNT #5760 UNEMPLOYMENT INSURANCE \$447

This line item is used to cover unemployment insurance expenses for the first \$12,000 gross wages per employee. The new rate is 1.86% vs. the FY 24 rate of 2.19%.