

**General Government**  
**Assessing & Code Enforcement – Dept. 110-05**  
**Requested Funding: \$255,943**

**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 \$255,943**

**ACCOUNT #5100 – FULL-TIME WAGES \$58,469**

This account previously provided for the salary of a full-time Administrative Assistant. This line includes a 4% COLA.

**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 \$5,000**

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

**ACCOUNT #5140 – TRAINING \$3,500**

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

**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 #5216 – SOFTWARE \$12,000**

This line will be used for the purchase of Code Enforcement software.

**ACCOUNT #5217 – MAPPING \$5,500**

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 30<sup>th</sup>, 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 \$22,000**

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 increase of \$2,000 over the current fiscal year. This increase is due to re-organization of the department.

**ACCOUNT #5315 – GRAY CEO SERVICES \$40,000**

This account provides CEO professional services through the Town of Gray. This is a result of a department re-organization.

**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 \$25,379**

This line item is used to cover the Town's contribution of medical insurance premiums for above listed employee. 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 \$748**

This line item is used to cover the Town's contribution of dental insurance premiums for above listed employee. 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 \$5,987**

This line item is used to cover the Town's contribution of ME PERS expenses for above-listed employee. 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 \$4,627**

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

**ACCOUNT #5745 – PAID FAMILY LEAVE \$151**

On July 11, 2023, Governor Mills signed into law the Maine state budget in 2023 Public Law Chapter 412, which included the creation of unpaid 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 \$217**

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

**ACCOUNT #5760 UNEMPLOYMENT INSURANCE \$224**

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%.