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# TOWN OF NEW CANAAN 

TOWN HALL, 77 MAIN STREET
NEW CANAAN, CT 06840
TELEPHONE: (203) 594-3000

## First Selectmen's Budget Message FY 2019-2020 Budget

## August 21, 2019

## To the Citizens of New Canaan

On April 4, 2019 the Town Council approved a Total Expenditure Budget of \$150.94 million for fiscal year 2019-20, representing a decrease of $0.45 \%$ over the current fiscal year's amended budget expenditure of $\$ 151.58$ million. This is the first decline in more than a decade. The funds to be raised by taxation declined to $\$ 139.08$ million from the current year's $\$ 140.02$ million, a decrease of $0.67 \%$, the first decline in more than 10 years.

The Total Expenditure Budget includes Board of Education operating expenses of \$91.43 million (up $1.86 \%$ ), Town department operating expenses of $\$ 36.65$ million (up $0.18 \%$ ), debt service of $\$ 16.84$ million (down $9.29 \%$ ), and tax-funded capital projects of $\$ 1.73$ million (down 40.32 \%).

The Town Council's budget takes into account the 2018 Revaluation as of October 1, 2018 where the town's 2018 Grand List declined $7.64 \%$ to $\$ 7.71$ billion from the 2017 Grand List of $\$ 8.34$ billion. The decline in the grand list was primarily due to lower valuations of homes valued at more than $\$ 2$ million. The overall average decrease in residential property values was $7.2 \%$. Commercial properties increased on average $10.8 \%$.

The budget approval concludes a process that began in October 2018 when the Board of Finance issued their Budget Guidance memo which was followed by department budget requests. The Board of Education approved the Superintendent's Budget request in January and forwarded it to the Board of Finance. The Board of Board of Selectmen, Board of Finance and Town Council each held several meetings with department managers and the Board of Education to review all budget requests.

The FY 19-20 Approved Budget reflects the commitment of department managers to hold the line on spending while maintaining services to residents, consideration of the impact of the town-wide property revaluation as of October 1, 2018, the impact on town residents of the limitation on SALT deductions for Federal income tax purposes and uncertainties about what burdens may be placed on the Town and residents as a result of the State of Connecticut's fiscal condition.

## Budget Highlights

## Revenues

The Approved Budget includes Estimated Revenues of $\$ 147.94$ million, a decrease of $0.34 \%$. The funds to be raised by taxation declined to $\$ 139.08$ million from the current year's $\$ 140.02$ million, a decrease of $0.67 \%$, as a result of a nearly flat budget expenditure increase.

|  | FY 2018-19 | FY-2019-20 | \% Change |
| :--- | ---: | ---: | ---: |
| Amount to be raised from property tax | $\$ 140,020,729$ | $\$ 139,080,686$ | $-0.67 \%$ |
| Other revenues | $7,133,270$ | $7,367,370$ | $3.28 \%$ |
| State grants-in-aid | $1,285,180$ | $1,492,359$ | $16.12 \%$ |
| Total Revenues | $\mathbf{\$ 1 4 8 , 4 3 9 , 1 7 9}$ | $\mathbf{\$ 1 4 7 , 9 4 0 , 4 1 5}$ | $\mathbf{- 0 . 3 4 \%}$ |

The $\$ 1.49$ million budgeted State Aid revenues for FY 19-20 are $16.12 \%$ higher than the FY 18-19 revised revenues of $\$ 1.28$ million. The increased budgeted revenue is a result of the Town including the ECS grant in FY 19-20. The $\$ 271,622$ budgeted for ECS grant conservatively represents $75 \%$ of the total grant award. In FY 18-19, following the uncertainty with the State budget, the Town did not budget for ECS. The Town Aid Road and Local Capital Improvement Program grants are not budgeted in the General Fund this year, but rather they are budgeted in the Capital Projects Budget to offset the amount to be bonded.

## Expenditures

The Adopted Budget includes Total Expenditures of $\$ 150.94$ million comprised of:

Town Department Operations
Town Health \& Other Employee Benefits
Board of Education Pension
Board of Education 401A
Board of Education Operations
Board of Education Health \& Other Employee Benefits
Town Tax Supported Capital
BOE Tax Supported Capital
Town Debt Service
Board of Education Debt Service
Board of Education IT Leases
Contingency
Operating Transfers \& Outside Agencies
Total Expenditures
$\$ 28.80$ million
7.84 million
0.38 million
0.13 million
79.15 million
12.29 million
1.26 million
0.47 million
9.38 million
6.84 million
0.63 million
0.50 million
3.27 million
\$150.94 million

Significant reductions in the budget from the prior year include reductions of \$275,000 in the Town's contribution to the Internal Service Fund to support Health Benefits and a reduction of $\$ 468,319$ from their initial forecast in the Board of Education's contribution to its Internal Service Fund to support Health Benefits. The Legal Fees budget has been reduced by $\$ 25,000$ from $\$ 355,000$ to $\$ 330,000$.

New items in the Adopted Budget include:

The Conservation Commission, which assumed responsibility for maintenance of the Bristow Bird Sanctuary from the Parks and Recreation Commission in late 2018, was approved $\$ 15,000$ to begin a maintenance program for Bristow. The Conservation Commission intends to seek private donor partners in the maintenance and enhancement of the Bird Sanctuary.

The Adopted Budget includes an increase in the First Selectman's Economic Development budget from $\$ 3,000$ to $\$ 30,000$ to support the efforts of the new Tourism and Economic Development Advisory Committee and $\$ 20,000$ for a town-wide professional survey to assess resident opinion on town priorities.

The Town's Operating Expenses budget includes Town contributions for certain Board of Education expenses including $\$ 378,437$ for pension, $\$ 130,000$ for 401A employer contribution and $\$ 630,557$ for Board of Education IT Leases.

Due to the recent approval by the Board of Finance of change in the method of billing for the Sewer District's annual budget (from an ad valorem tax to a consumption-based fee), the Town's prior contribution to the sewer plant of $\$ 77,648$ will decrease to $\$ 47,985$ and become a sewer utility expense for Town buildings.

## Capital Budget

The Approved Capital Budget of $\$ 10.48$ million comprises $\$ 7.18$ million of Town Capital and $\$ 3.30$ of Board of Education Capital projects.

The Approved FY 19-20 Capital Budget reflects the requests of the Town Departments (guided in part by the Facilities Dude report for buildings) and the Board of Education capital requests, as well as Bond Counsel's review of the proposed capital projects for bonding eligibility. The Town Capital Budget include large items like the $\$ 2.43$ million Pavement Management Program, and $\$ 0.50$ million for commuter parking lots and the Board of Education Capital Requests include $\$ 2.18$ million for the South School roof replacement.

Given the Board of Finance's Debt Management Committee's recommendation on maintaining a sustainable debt level, capital projects costing less than $\$ 40,000$ will be paid from current taxation. Additionally $\$ 350,000$ of the $\$ 2.43$ million the Pavement Management Program will also be paid from current taxation. In total, tax-funded capital projects of \$1.73 million are $40.32 \%$ lower than the FY 18-19 Amended Budget of $\$ 2.90$ million.

A list of these projects is included in the Capital Budget section of the Budget Book.
The Special Bond Fund has a $\$ 3.25$ million balance that will be applied to FY 2019-20 Capital Projects and there are $\$ 0.44$ million in annual Local Capital Improvement Program and Town Aid Road grants that will be applied to the FY 2019-20 Road Pavement program, resulting in net bondable amount of $\$ 5.23$ million for FY 2019-20 capital projects.

## Debt Service

Total Debt Service for the 2020 Budget of $\$ 16.84$ million is down by $9.29 \%$ from the current fiscal year total of $\$ 18.57$ million due to timing of debt service payments and the use of $\$ 3.25$ million of Special Bond Fund balance to offset the need to bond for all of the items requested for FY 2019-20 that are bondable. The total debt service to be paid includes $\$ 9.38$ million for Town projects, $\$ 6.83$ million for the Board of Education projects and $\$ 0.63$ million for Board of Education IT Leases.

## Contingency

Contingency is budgeted at $\$ 0.50$ million and includes $\$ 0.15$ million for estimated but as yet undetermined wage increases for certain groups of Town employees and $\$ 0.35$ million for unknown and unanticipated expenses. The amount is appropriate in view of the size of the total budget and the tightness of the department approved budgets.

## Full Funding of Town Pension Plan and Substantial Funding to OPEB Trust

The Approved Budget includes full funding of the actuarially determined employer contribution (ADEC) of $\$ 1.45$ million to the Pension Fund even though it is currently funded as of July 1,2018 at $107.7 \%$. In addition, a contribution of $\$ 0.50$ million is budgeted for the OPEB Trust Fund - the same amount that has been budgeted in the prior eight fiscal years. It is noted that the OPEB Fund is now estimated to be $58.5 \%$ funded which is substantially higher than other towns and cities in Connecticut.

## Impact of Property Revaluation on Grand List

The Town Council's budget takes into account the 2018 Revaluation as of October 1, 2018 where the town's 2018 Grand List declined $7.65 \%$ to $\$ 7.71$ billion from the 2017 Grand List of $\$ 8.34$ billion. The reduction in the Grand List resulted in a $7.55 \%$ increase in the Mill Rate from the current 16.960 to 18.240.

## Contribution from Fund Balance

The Approved Budget includes Contribution from Fund Balance of $\$ 3.00$ million. As In the past six fiscal years the Contribution from Fund Balance has ranged from a low of $\$ 2.00$ million to a high of $\$ 4.25$ million (FY2015) and has averaged $\$ 2.50$ million. The GFOA recommends a minimum fund balance of $16.6 \%$, which would provide two months of working capital. The Board of Finance guideline is $10 \%$. The General Fund balance at June 30, 2018 was a healthy $\$ 25.99$ million, $19.5 \%$ of General Fund expenditures.

The Town of New Canaan is committed to providing quality public services. Town staff will continue to work with elected/elected officials, private investors, and the general public to help insure our citizens continue to enjoy the safety, responsiveness, and accessibility to services which they have come to expect. More importantly, decisions will be made to ensure that the rich traditions and quality of life New Canaan enjoys will continue.

Respectfully submitted,

Kevin J. Moynihan
First Selectman

# TOWN OF NEW CANAAN 

TOWN HALL, 77 MAIN STREET
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TELEPHONE: (203) 594-3000

Board of Finance<br>Budget Guidelines for Fiscal Year 2019/2020

October 23, 2018

As Town of New Canaan (TONC) departments begin planning for the upcoming budget submission, review, and approval process, an understanding of how the Board of Finance (BOF) views the probable economic and fiscal environment we face, and the associated financial and budget discipline that will be required, will contribute to our collective effectiveness.

These Guidelines are not intended to be directive and binding on departments, which would inappropriately preempt the budgets that the First Selectman and the Board of Education (BOE) will submit to the BOF. Rather, these Guidelines summarize the BOF's view of what a FY20 level services budget would actually entail, propose a modest growth alternative, and assess the fiscal measures that would be required to fund said budgets.

## General Guidance:

This year we approached the budget process by building a Level Services Baseline budget (see BOF Budget Guidelines FY 2019-2020 Analysis Excel spreadsheet), which presents a budget containing only those contractual obligations that the Town must abide by, and an actuarial estimate of related benefit costs. Next, we constructed a Guideline budget which incorporates the base case from the Level Services Baseline budget, and adds a $2 \%$ increase to most other line items. In both the Level Service Baseline and Guideline budgets, we present the required sources of funding, primarily taxation, necessary to achieve the budget. Throughout this exercise, we worked with the objective of keeping the year-over-year increase in the amount of revenue to be raised from taxation to $\$ 3,000,000$ or less. We concluded that the best way to achieve that goal through the budget process is to provide guidance to keep the increase in the Total Expenditure Budget Net of Non-Tax Revenues to less than $\mathbf{\$ 3 , 0 0 0 , 0 0 0}$.

In the past, New Canaan has, overall, managed its finances and obligations in a generally prudent manner. Revenue raised from real property taxes has remained essentially constant as a percentage of both total Town revenue ( $87 \%$ ) as well as total Town operating expense ( $89 \%$ ). Our General Fund Balance remains fairly robust. Our outstanding level of General Obligation indebtedness reflects a stable trend, and recent moderation in total par outstanding. The Town's direct Pension Obligations are - on an actuarial basis adequately funded. Our bond rating remains the highest available.

Nonetheless, the 2019-2020 budget cycle presents a peculiar challenge due to the impending property revaluation currently underway. The tax rate, reflected by the mill rate, will inevitably increase simply by virtue of the anticipated material decline in the value of the Grand List. The level of services demanded by the citizens of this town, including the maintenance of the Town's significant installed base of infrastructure, is unlikely to moderate despite the change to property values or the impact of new
federal tax regulations. The exact value of the Grand List will not be known until January 2019. In the meantime, the BOF, working in conjunction with TONC departments, the BOE, and other TONC governing bodies is obligated to develop a budget for 2019-2020, which ensures that our Town's services, activities, and physical plant valued by the taxpayers are prioritized, adequately funded, and delivered in a fiscally responsible manner that prudently manages property taxes, irrespective of where the mill rate might settle on a purely mathematical basis as a result of the revaluation.

Consequently, the BOF will target the absolute level of total expenditures, mindful (1) of the need to maintain in some cases, or increase or decrease in other cases the level of services; (2) the contractual collective bargaining agreements for unionized employees, and compensation for non-union employees; (3) the rising but unknown cost of benefits for both TONC and BOE employees; and (4) necessary capital improvements to existing infrastructure and building, and where deemed necessary and prudent, the substitution of some buildings within the portfolio to better address current and anticipated needs. BOF has adopted a generally conservative outlook regarding any growth in the Town's 2019-2020 operating and capital budgets. This is based on a recognition of the above trends, the fact that recent past budgets have addressed many legacy needs, and our expectations regarding the near term financial environment as outlined below. The guidance of the BOF for this budget cycle is to keep the increase in the Total Expenditure Budget Net of Non-Tax Revenues to less than $\$ \mathbf{3 , 0 0 0 , 0 0 0}$.

## General Economic Concerns: FY 2019/2020:

As in fiscal 2019, and in common with many of our sister communities, the TONC continues to face a challenging local, regional, and state economic environment. These challenges place constraints on both Town revenue and expenditure. The BOF believes that New Canaan's response to these constraints must be reflected in the Town's Operating and Capital budgeting processes and decisions.

1. We anticipate that the January 2019 property re-valuation will result in an overall decline in the Grand List as well as significantly re-balancing individual property assessments. (Using FY 20182019 values, each $1 \%$ decline in the Grand List lowers tax revenue by approximately $\$ 1.4$ million.) For budgeting purposes we have assumed a $5 \%$ reduction in the value of the Grand List.
2. The continued reduction in, if not elimination of, various state funding sources which will need to be replaced by Town funds. (State funding has fallen by roughly half since FY16 declining \$1.4 million by FY19.) For budgeting purposes we have assumed an additional reduction of State funding of \$500,000.
3. Existing contractual obligations under various collective bargaining agreements embed nondiscretionary compensation and benefit cost growth. In addition, FY 2019-2020 will need to accommodate collective bargaining obligations arising from newly negotiated Teacher and Public Works contracts. For the purpose of budgeting, we have attempted to reflect the recently announced changes in the Teachers' contract, using a number of $\$ 1,350,000$, which includes both general wage increase and steps. Other Town salaries are budgeted at $3.1 \%$, based on existing contracts.
4. The recently enacted changes to the Federal Tax Code (capping the amount of deductions permitted for state and local taxes) will result in increased "all-in" tax burdens for many (if not all) property owners and places increased importance on the Town's prudential management of the property tax levy.
5. Fairfield County continues to experience anemic growth in financial industry employment, muting residential property demand and prices.
6. Evolving consumer shopping preferences continue to challenge the Town's commercial properties and valuations.
7. The December 2017 Comprehensive Building Review by the Town's Building Evaluation and Use Committee identified significant deferred maintenance and capital needs across many legacy assets of the Town which, to at least some degree, will need to be addressed in either the Operating or Capital budgets, or through divestitures.
8. Given national economic performance and recent pronouncements from the Board of Governors of the Federal Reserve, we anticipate a generally rising interest rate environment for FY 20192020, which to some extent will impact debt service costs for incremental municipal bond offerings.

## Budget Management Principles:

During the budget process, the BOF will maintain its traditional "deep dive" into each department's funding requests. As always, it will work collegially to craft workable and effective responses to departmental needs. However it will do so against a backdrop of these overarching objectives:

1. The Level Services Baseline budget illustrate that if the Town only funds the budget to the extent required by contractual obligation and actuarial estimates, keeping everything else the same, the year-over-year Total Expenditure Budget Net of Non-Tax Revenues perforce increases by some \$2.3 million.
2. Alternatively, the Town can support a modest amount of growth in the overall budget (including discretionary and non-discretionary components, and funding of the BOE's budget), while meeting the BOF's stated guidance of keeping the growth in the Total Expenditure Budget Net of Non-tax Revenue to $\$ 3,000,000$ or less. We have modeled a $2 \%$ scenario in the Guideline budget.
3. Should the BOF choose to provide support from the General Fund in line with prior years' level then the amount of revenues that must be raised from Taxation can also be held to $\$ 3,000,000$ or less.
4. Total capital expenditures to be approved by the BOF will be equal to the sum of Tax Funded Capital Project for TONC and BOE, plus an amount subject to bonding, which is in turn subject to the guidelines proposed (but not yet adopted by the BOF) by the Debt Management Committee. Debt Service should be no greater than $11 \%$ of the Total Expenditure Budget; and, Debt Burden should be no greater than $1.25 x$ the Equalized Net Taxable Grand List. In addition to staying within the ratios proposed by the Debt Management Guidelines, the BOF will seek to limit aggregate new capital debt to an amount not to exceed anticipated debt retirement (i.e. holding debt levels no higher than current.)
5. Prudent management of the unassigned General Fund Balance as a counterweight to the economic concerns identified above so as to provide a potential funding source unrelated to increased property tax levies. As a corollary to this principle, the BOF will explore how best to ensure managed growth in the General Fund so as to keep its unrestricted component appropriately aligned with prudent fiscal management principles and rating agency expectations.
6. An awareness of the essential need to maintain the Town's Aaa credit rating and the preservation of the financial components that drive that rating.
7. An ongoing commitment to continuing to fund the Town's pension, OPEB, and medical insurance obligations as a budget priority

## Department Budget Presentations:

Departments should continue to use the budget formats they have used in the past. However these formats should specifically highlight, or address in supplemental schedules, efforts regarding:

1. A focus, where appropriate, on pursuing increased co-ordination/consolidation of Town functions within and between budgeting entities as well as exploring any regional synergies, together with the anticipated timing of, and cost savings from, successful implementation. In this instance, the BOF will specifically investigate coordination and consolidation between BOE and other TONC departments.
2. A schedule showing the amount of any requested increase due to collective bargaining contracts' mandated cost growth together with an analysis of any non-contractual cost offsets being adopted.
3. An analysis of the use of outside contractors to perform "routine" maintenance services on Town assets. This should include trends in contracts issued, costs incurred, hours employed as well as a brief overview as to how our peer group towns provide for such services.
4. All budget schedules should be prepared using an "approved budget-to-actual" as well as "actual-to-actual" format.
5. An evaluation (if applicable and in appropriate detail) of all sources of departmental revenue including user fees, facility rental contracts, permits issued, extracurricular activity participation fees, etc., how established, number of users, cost of providing the related services, total revenue obtained, when last reviewed, and comparison to similar services in our peer group of towns.
6. Any department submitting a budget at or below guidance is exempted from presenting to the full BOF, provided (i) the BOF liaison(s) concur with the proposed budget, and (ii) there are no capital expenditure requests in excess of $\$ 25,000$ in aggregate. Any department so exempted may voluntary opt to present to the full BOF if it deems it necessary to discuss its budget for whatever reason.

## Follow Ups / Questions:

The BOF:

1. Welcomes any questions or suggestions regarding the approach to the FY 2019-2020 budget process outlined herein.
2. May provide additional "Department-Specific" guidelines that it deems appropriate or beneficial.
3. Recognizes the significant time commitment involved in TONC Departments and BOE personnel providing multiple budget presentations and, in partnership with the other approving Town bodies, will be seeking ways to streamline the process.

## Municipal Officials

| Board of Selectmen | Term Expires November |
| :---: | :---: |
| Kevin J. Moynihan..................................................... | 2019 |
| Kit Devereaux........................................................... | 2019 |
| Nick Williams......................................................... | 2019 |
| Town Officials |  |
| Claudia A. Weber, Town Clerk.................................. | 2019 |
| Andrew Brooks, Town Treasurer................................ | 2019 |
| Town Council |  |
| Kevin J. Moynihan (First Selectman), ex officio......... | 2019 |
| John Engel III (Chairman)......................................... | 2021 |
| Richard Townsend (Vice Chairman and Secretary)...... | 2021 |
| Sven Englund (Vice Chairman).................................. | 2021 |
| Tom Butterworth. | 2021 |
| Liz Donovan............................................................. | 2021 |
| Stephen Karl............................................................. | 2019 |
| Christa Kenin........................................................... | 2019 |
| Jim Kucharczyk ....................................................... | 2019 |
| Mike Mauro. | 2019 |
| Joseph Paladino....................................................... | 2019 |
| Cristina Aquirre-Ross............................................... | 2019 |
| Penelope L. Young ..................................................... | 2021 |
| Board of Finance |  |
| Kevin J. Moynihan, ex officio................................... | 2019 |
| Todd Lavieri, Chairman ............................................ | 2021 |
| Robert Spangler, Vice Chairman............................... | 2020 |
| Judy A. Neville, Secretary........................................ | 2019 |
| Thomas Schulte........................................................ | 2021 |
| George Blauvelt........................................................ | 2018 |
| Neil Budnick............................................................ | 2020 |
| Amy Murphy Carroll ................................................ | 2018 |
| John Kanter.. | 2019 |
| Michael Chen (Alternate).......................................... | 2019 |
| Christian Le Bris (Alternate)..................................... | 2019 |
| Maria Weingarten (Alternate)................................... | 2019 |
| Employees |  |
| Thomas R. Stadler, Administrative Officer................. |  |
| Sandra L. Dennies, Chief Financial Officer................ |  |
| Lunda Asmani, Budget Director................................ |  |
| Joanne Noone, Controller........................................ |  |
| Dr. Bryan Luizzi, Superintendent of Schools.............. |  |

Dr. Bryan Luizzi, Superintendent of Schools

## I. INTRODUCTION

On April 4, 2019 the Town Council approved a Total Expenditure Budget of $\$ 150.94$ million for FY 19-20, representing a decrease of $0.5 \%$ over the current fiscal year's Amended Expenditure Budget of $\$ 151.63$ million. This is the first decline in more than a decade. The funds to be raised by taxation declined to $\$ 139.08$ million from the current year's $\$ 140.02$ million, a decrease of $0.67 \%$, the first decline in more than 10 years. The Total Expenditure Budget includes Board of Education operating expenses of $\$ 91.43$ (up 1.86\%), Town department operating expenses of $\$ 39.92$ million (up $0.56 \%$ ), debt service of $\$ 16.84$ million (down $9.29 \%$ ), and tax-funded capital projects of $\$ 1.73$ million (down $40.32 \%$ ). The Town Council's budget takes into account the 2018 Revaluation as of October 1, 2018 where the town's 2018 Grand List declined $7.65 \%$ to $\$ 7.71$ billion from the 2017 Grand List of $\$ 8.34$ billion. The reduction in the Grand List resulted in an increase in the Mill Rate from the current 16.960 to 18.240 .

| GENERAL FUND REVENUES |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Revenue Category | FY 16-17 ACTUALS | FY 17-18 ACTUALS | FY 18-19 ADOPTED | FY 18-19 REVISED | FY 19-20 ADOPTED | REVISED-ADOPTED VARIANCE |  |
| Tax Collections | 134,315,444 | 138,472,626 | 140,370,729 | 140,370,729 | 139,430,686 | $(940,043)$ | -0.7\% |
| Conveyance Fees | 1,288,159 | 1,275,492 | 1,350,000 | 1,350,000 | 1,275,000 | $(75,000)$ | -5.6\% |
| State Aid |  |  |  |  |  |  |  |
| BOE Excess Grants | 996,700 | 1,080,156 | 1,000,000 | 1,000,000 | 1,000,000 | - | 0.0\% |
| Education Cost Sharing | 372,630 | 357,804 | - |  | 271,622 | 271,622 |  |
| Other State Aid | 471,524 | 351,716 | 285,180 | 285,180 | 220,737 | $(64,443)$ | $-22.6 \%$ |
| Parking Permits \& Fees | 1,251,489 | 1,264,110 | 1,338,000 | 1,338,000 | 1,357,000 | 19,000 | 1.4\% |
| Building Permits | 926,129 | 841,005 | 900,000 | 900,000 | 900,000 | - | 0.0\% |
| Net Investment Interest Income | 282,861 | 612,641 | 500,000 | 500,000 | 800,000 | 300,000 | 60.0\% |
| Other Classes \& Programs | 497,290 | 452,055 | 485,000 | 485,000 | 485,000 | - | 0.0\% |
| Transfer Station Tipping Fees | 401,704 | 412,809 | 445,000 | 445,000 | 445,000 | - | 0.0\% |
| All Other Revenue | 2,365,327 | 2,598,656 | 1,765,270 | 1,765,270 | 1,755,370 | $(9,900)$ | -0.6\% |
| Total Revenues | 143,169,255 | 147,719,071 | 148,439,179 | 148,439,179 | 147,940,415 | $(498,763)$ | -0.3\% |
| Functional Area |  |  |  |  |  |  |  |
| Board of Education | 86,109,738 | 87,007,705 | 89,763,487 | 89,763,487 | 91,434,688 | 1,671,201 | 1.9\% |
| Debt Service | 17,513,406 | 18,018,570 | 18,570,030 | 18,570,030 | 16,844,756 | $(1,725,274)$ | -9.3\% |
| General Government | 12,719,490 | 12,479,058 | 12,946,576 | 13,042,825 | 12,775,846 | $(266,980)$ | -2.0\% |
| Public Safety | 11,369,146 | 11,603,073 | 12,364,797 | 12,316,259 | 12,557,539 | 241,281 | 2.0\% |
| Public Works | 8,042,609 | 8,508,928 | 9,005,719 | 9,006,719 | 9,342,204 | 287,500 | 3.2\% |
| Library | 2,619,500 | 2,230,280 | 2,274,886 | 2,274,891 | 2,320,250 | 45,359 | 2.0\% |
| Tax Supported Capital | 1,055,889 | 2,465,901 | 2,252,125 | 2,898,365 | 1,729,715 | $(1,168,650)$ | -40.3\% |
| Culture and Recreation | 1,801,646 | 1,758,815 | 2,029,056 | 2,029,176 | 2,029,775 | 598 | 0.0\% |
| Health \& Welfare | 676,498 | 685,290 | 798,701 | 798,701 | 726,073 | $(72,628)$ | -9.1\% |
| Transfers to Other Funds (Non Capital) | 133,877 | 126,443 | 314,121 | 308,121 | 559,890 | 299,754 | 97.3\% |
| All Other | 865,234 | 608,648 | 619,680 | 619,680 | 619,680 | - | 0.0\% |
| Total Expenditures | 142,907,033 | 145,492,711 | 150,939,179 | 151,628,255 | 150,940,416 | $(687,839)$ | -0.5\% |
| Beginning Fund Balance* | 28,963,138 | 29,286,241 | 31,516,489 | 31,516,489 | 28,327,413 | $(3,189,076)$ | -10\% |
| Ending Fund Balance* | 29,286,241 | 31,516,489 | 29,016,489 | 28,327,413 | 25,327,413 | $(3,000,000)$ | -11\% |

Fund Balance is GAAP basis, not budgetary basis

## II. BUDGETED REVENUES \& SIGNIFICANT VARIANCES

## Grand List

The Grand List is the total assessed value of property in Town. The net taxable Grand List is the value of all taxable property located within the Town. Grand Lists are certified each October 1 and are the basis for tax revenue for the fiscal year that begins the following July 1. Connecticut law requires that all property be revalued for assessment purposes periodically. A revaluation is required to be completed every five years. The purpose of this requirement is to ensure uniformity in real property valuations by eliminating inequities that may have developed since the previous revaluation. During the 2008 revaluation, the Town experienced a $16.2 \%$ growth in the net taxable Grand List, primarily driven by residential property values. However, the 2013 and 2018 revaluations saw a 3.1\% and 7.6\% respective declines largely driven by residential property values. Below are some 2018 Grand List highlights:

- Residential properties represent $81.4 \%$ of the gross total Grand List. It remains the main driver of Grand List trends.
- Commercial properties represent $4.9 \%$ of the gross total Grand List. While the overall net taxable Grand List decreased $7.6 \%$, commercial property values grew $6.4 \%$.
- Vacant lands represent $0.9 \%$ of the gross Grand List. Vacant land has been declining in value primarily as a result of construction and conversion of vacant land to other land uses.
- Apartments and condos represent $0.6 \%$ of the gross Grand List and declined 2.8\%.
- Use assessment refers to property classified as forest land by Connecticut Public Act 490.
- Motor vehicle values represent $3.2 \%$ of the gross Grand List. Motor vehicle values decreased 2.3\%.




## Mill Rate

The Mill Rate combined with the Grand List determines how much tax revenue is collected by the Town. During the 2008 revaluation the Town experienced a $16.2 \%$ increase to the net taxable Grand List. As a result the Mill Rate in effect for FY $09-10$ dropped $11.7 \%$ from 15.117 to 13.351 . The FY $19-20$ Mill Rate of 18.240 represents a $7.55 \%$ increase from the FY 18-19 Mill Rate of 16.960. This increase is largely the function of the Grand List decline following the 2018 revaluation.


## Total Revenues

The Town of New Canaan collects revenues from a variety of sources. For the General Fund, $94 \%$ of revenues are derived from taxes. As a result of this, the Town remains fairly immune to changes in State budget policies that impact Town revenues. However, as a result of the Town not heavily relying on State revenues, the burden of funding Town operations is shouldered by our residents. The $\$ 147.9$ million budgeted revenues for FY 19-20 are $0.3 \%$ less than FY $18-19$ revised revenues of $\$ 148.4$ million. The reduced budgeted revenue is a result of the approved FY 19-20 expenditure budget being relatively flat compared to FY 18-19 and increasing the fund balance drawn down from $\$ 2.5$ million in FY 18-19 to $\$ 3.0$ million in FY 19-20. Other revenue assumptions are based on historical trends and State grant revenues.


## Tax Revenue

Tax revenues account for $94.2 \%$ of total revenues. Tax revenues are a function of the Grand List and the Mill Rate. The $\$ 139.4$ million budgeted tax revenues for FY $19-20$ are $0.7 \%$ less than FY 18-19 revised revenues of $\$ 140.4$ million. As stated above, the reduced budgeted revenue is a result of the approved FY 19-20 expenditure budget being relatively flat. The FY 19-20 budgeted collection rate is $98.5 \%$.


## Conveyance Fees

In Connecticut, sellers are responsible for paying a conveyance tax upon the transfer of title to real property. There are two conveyance taxes to be paid, one to the state and one to the municipality where the property is located. The Town of New Canaan collects $0.25 \%$ of the sale price on properties that are not exempt. Conveyance fee revenues closely mirror the real estate market. The $\$ 1.3$ million budgeted Conveyance Fee revenues for FY 19-20 are $5.6 \%$ less than the FY $18-19$ revised revenues of $\$ 1.4$ million. The reduced budgeted revenue is a result of fewer property exchanges due to the slowdown in the real estate market.


## State Aid

The Special Education Excess Cost Grants and the Education Cost Sharing Grant make up $85.2 \%$ of State Aid. During FY 14-15 these two education grants peaked at $\$ 2.3$ million, however in FY $19-20$ they totaled $\$ 1.3$ million. The Education Cost Sharing (ECS) grants are being phased out by the State of Connecticut. In the FY 19-20 Budget, State Aid accounts for $0.1 \%$ of all revenues compared to $2.0 \%$ peak in FY 08-09. The $\$ 1.5$ million budgeted State Aid revenues for FY 19-20 are 16.1\% higher than the FY 18-19 revised revenues of $\$ 1.3$ million. The increased budgeted revenue is a result of the Town including the ECS grant in FY 19-20. The $\$ 271,622$ budgeted for this grant conservatively represents $75 \%$ of the total grant award. In FY 18-19, following the uncertainty with the State budget, the Town did not budget for ECS.


## Parking Permits \& Fees

Parking Permits \& Fees are associated with the following: permits, tickets, meters, day passes, and parking fees. This revenue does not include railroad station parking, which is accounted for in the Railroad Fund. The $\$ 1.4$ million budgeted Parking Fees for FY 19-20 are 1.4\% higher than FY 18-19 revised revenues of \$1.3 million. The increased budgeted revenue is as a result of the Town contracting with a third party, Box Car, for parking fees collections.


## Building Permits

Building permits are required to defray the costs associated with ensuring that construction or remodeling project of properties and the corresponding plans comply with standards for land use, zoning, and construction. Building permit revenue is driven not only by the number of building permits issued but also by the value of the building project being undertaken. There are periods that have more permits issued but less permit value and vice versa. The $\$ 0.9$ million budgeted Building Permit revenues for FY 19-20 is the same as FY 18-19 revised revenues. Construction activities and building permit applications are not projected to increase.


## Investment Income

Investment income accounts for revenues generated from the investment of idle Town funds. Following the economic downturn, investment income declined. However, with the economy beginning to grow, investment income has been trending upwards. In 2018 the Town issued $\$ 25.8$ million in new bonds for new projects and also
to reimburse the Town for projects that had been financed with cash reserves. The replenishment of cash to increase the amount of reserves to be invested and the improving rates in the investment market contributed to the higher investment income. The $\$ 0.8$ million budgeted Investment Income revenues for FY 19-20 are 60.0\% higher than $\mathrm{FY} 18-19$ revised revenues of $\$ 0.5$ million. The increased budgeted revenue is a result of an improved economy and interest rates combined with the issuance of bonds for new construction which will increase available principal to be invested.


## Other Classes \& Programs

Other Classes \& Programs are associated with fees paid by users of various programs and classes offered by the Town of New Canaan Recreation Department. The $\$ 0.5$ million budgeted Other Classes \& Programs revenues for FY 19-20 are flat compared to the FY 18-19 revised revenues.


## Transfer Station Tipping Fees

Transfer Station Tipping Fees are paid by users of the transfer station for the disposal of waste. The $\$ 0.4$ million budgeted Transfer Station Tipping Fees revenues for FY 19-20 are flat compared to the FY 18-19 revised revenues.


## All Other Revenue

The majority of All Other Revenues are miscellaneous reimbursement and fees paid for a variety of Town services. The increase in FY 11-12 is the result of the State contributing \$7,364,217 into the Teacher's Pension Plan on behalf of the Town. That amount was a pass through and recorded as both revenue and expenditure in the General Fund. The $\$ 1.8$ million All Other Revenues budget for FY $19-20$ is $0.6 \%$ less than the FY $18-19$ revised revenues of $\$ 1.7$ million due to anticipated reduction in collections.


## III. BUDGETED EXPENDITURES \& SIGIFICANT VARIANCES

The Town of New Canaan Expenditure Budget is used to support a variety of services. These expenses can be categorized by functional areas. For the General Fund, the Board of Education accounts for approximately $60.6 \%$ of total expenditures. The Town Council approved a Total Expenditure Budget of $\$ 150.94$ million for fiscal year 2019-20, representing a decrease of $0.5 \%$ over the current fiscal year's amended budget of $\$ 151.63$ million. This is the first decline in more than a decade.


## Board of Education

The Board of Education accounts for $60.6 \%$ of FY 19-20 General Fund expenses, with wages and employee benefits accounting for $81.8 \%$ of these expenses. The $\$ 91.4$ million budgeted expenses for the Board of Education represents a $1.8 \%$ increase over the FY $18-19$ revised budget of $\$ 89.8$ million.


## Debt Service

Debt Service accounts for $11.2 \%$ of FY 19-20 General Fund expenses. The Board of Finance recently created a Debt Management Committee that established guidelines for responsible and sustainable debt management. The debt service projections are based on the most recent Five-Year Capital Plan and what it would to take to finance projects included in the plan as requested. The plan is reviewed annually and projects are reviewed and approved individually each fiscal year.

The $\$ 16.8$ million FY 19-20 budgeted expenses for Debt Service represent a 9.7\% decline over the FY 18-19 revised budget of $\$ 18.6$ million. The decrease is a result of various refunding activity and a function of the existing debt amortization schedule.




## General Government

General Government comprises the general purpose functions of the Town and accounts for 8.5\% of FY 19-20 General Fund expenses. The major drivers of General Government expenses are wages and employee benefits. The $\$ 12.8$ million budgeted expenses for the General Government represent a $2.0 \%$ decrease over the FY 18-19 revised budget of $\$ 13.0$ million. Among the drivers of the decrease are reduced contributions to the Town Health Benefit Fund as a result of favorable claims experience.


## Public Safety

Public Safety includes Police, Fire, Ambulance Corps, Emergency Management, and Land Use and accounts for 8.3\% of General Fund expenses. The major drivers of expenses are wages and employee benefits. The Police Department accounts for $57.2 \%$ of all public safety expenses. The $\$ 12.6$ million budgeted expenses for Public Safety represent a $2.0 \%$ increase over the FY 18-19 revised budget of $\$ 12.3$ million and primarily funds negotiated union wage contracts.


## Public Works

Public Works accounts for $6.2 \%$ of General Fund expenses, with wages and employee benefits accounting for a majority of these expenses. The Highway Division is the largest segment of the Public Works Department. The Highway Division is responsible for maintaining the Town's roadways, sidewalks, and drainage systems and ensures the safe transport for all residents, visitors, and guests through the Town's roadway system during all types of weather. The $\$ 9.3$ million budgeted expenses for Public Works represent a $3.2 \%$ increase over the FY 18-19 revised budget of $\$ 9.0$ million. Among the drivers of the increase are wages for non-union employees, an increase to the garbage hauling contract, and funding for engineering consulting services. Union increases for Public Works employees are budgeted in contingency and are not part of this increase since that contract remains to be settled.


## Library

The Town of New Canaan provides approximately $75 \%$ of the operating budget for the New Canaan Library. The remaining $25 \%$ and all building and grounds expenses are generated by the Library's development efforts and fundraising activities. The $\$ 2.32$ million budgeted expenses for the Library represent a $2.0 \%$ increase over the FY $18-19$ revised budget of $\$ 2.27$ million as a result of funding the Library the $2 \%$ increase they requested.


## Tax Supported Capital Projects

Rather than borrow to fund all capital projects, the Town of New Canaan funds certain projects on a pay as you go basis. This involves paying for capital projects without borrowed money, but by taxing to support projects. Tax Supported Capital accounts for $1.1 \%$ of General Fund expenses. The $\$ 2.3$ million budgeted expenses for Tax Supported Capital represent a $27.2 \%$ decrease over the FY $18-19$ revised budget of $\$ 3.2$ million. This decrease is largely driven by the revision to the FY 18-19 Adopted Budget where $\$ 0.6$ million was added to fund various solar projects on Town buildings combined with a smaller requested Tax Supported Capital Project in FY 19-20. Even with the decreased budget, the FY 19-20 budget includes tax funding all projects under $\$ 40,000$, in addition to tax funding $\$ 350,000$ of the annual $\$ 2.5$ million paving program that is typically bonded.



## Culture \& Recreation

Culture and Recreation accounts for $1.3 \%$ of General Fund expenses, with wages and employee benefits accounting for a majority of these expenses. The $\$ 2.0$ million budgeted expenses for Culture \& Recreation is comparable to the $\$ 2.0$ million in FY 18-19.


## Health \& Welfare

Health \& Welfare accounts for $0.5 \%$ of General Fund expenses. Funding to outside agencies that provide services to residents of New Canaan accounts for $13 \%$ of the Health and Welfare. The $\$ 0.7$ million budgeted expenses for Health and Welfare represent a $9.1 \%$ decrease over the FY $18-19$ revised budget of $\$ 0.8$ million. Among the drivers of the decrease are not funding the Community Liaison position and reduced funding for the Medical Director as a result of reorganization of staff within the Town.


## Transfer to Others Funds (Non Capital)

Transfer to Others Funds (Non Capital) are transfers from the General Fund to other funds including the Waveny Pool Fund for debt service, for the Sewer Utility Fund. These accounts also include the Contingency Reserve. The $\$ 0.61$ million budgeted expense is a $97.28 \%$ \% increase over the FY 18-20 revised budget of $\$ 0.31$ million. The increase is a result of increasing the Contingency Reserve from $\$ 0.20$ million to $\$ 0.50$ million


## All Other Expenses

All Other Expenses is funding for outside agencies. The $\$ 0.6$ million budgeted expenses for the transfer is flat compared to the FY 18-19 budget reflecting flat funding for outside agencies.


Fund Balance
In the context of financial reporting, Fund Balance is the amount of unencumbered cash that ensures services could be provided for a short time even if commitments exceeded revenues. As an indicator of fiscal health, the fund balance plays a factor in the Town's bond rating creating opportunities for the Town to borrow money and lower interest costs. The GFOA recommends a minimum fund balance of $16.6 \%$, which would provide two months of working capital. The Board of Finance guideline is $10 \%$. The unaudited FY 18-19 year end General Fund Balance is $19.5 \%$ of General Fund expenditures. The General Fund Balance is budgeted to decrease $11 \%$ however this is a function of budgeting tax collection rates at $98.5 \%$. Typically the actual tax collection rate is $99.8 \%$ and the expenditures are typically $98.5 \%$ of budget.



## SUMMARY OF SIGNIFICANT GENERAL FUND SERVICES LEVEL CHANGES

## First Selectman

- Tourism and Economic Development Advisory Committee
- Funding for professional survey to assess resident opinion on town priorities


## Public Works

- Hiring of full time Assistant Town Engineer


## Health \& Security Benefits

- Reduction of contributions to Town Benefit Fund due to favorable claims experience


## Transfer Station

- Increase in the Town's trash hauling contract
- Increase in the Town's recycling contract


## Human Services

- Reduced funding for Community Liaison and Health Director position due to reallocation of work duties


## Debt Service

- Reduction of debt service due to refunding of General Obligation Debt and the amortization schedule


## Contingency

- Additional funding for operational contingencies to mitigate the budget impact for any unplanned operational expenses


## Tax Supported Capital

- Reduction in funding for tax supported capital primarily as a result of smaller capital budget for FY 18-19


## Sewer Operations

- Change in the method of billing for the Sewer District's annual budget (from an ad valorem tax to a consumption-based fee)


## Summary of Fund Balances Changes

|  | FY 16-17 <br> ACTUALS | FY 17-18 ACTUALS | $\begin{aligned} & \text { FY 18-19 } \\ & \text { ADOPTED } \end{aligned}$ | FY 18-19 REVISED | $\begin{aligned} & \text { FY 19-20 } \\ & \text { ADOPTED } \end{aligned}$ | REVISED-ADOPTED VARIANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| General Fund Revenues | 143,169,255 | 147,719,071 | 148,439,179 | 148,439,179 | 147,940,415 | $(498,764)-0.3 \%$ |
| General Fund Expenditures | 142,907,033 | 145,492,711 | 150,939,179 | 151,628,255 | 150,940,416 | $(687,839)-0.5 \%$ |
| Beginning Fund Balance | 28,963,138 | 29,286,241 | 31,516,489 | 31,516,489 | 28,327,413 | $(3,189,076)-10.1 \%$ |
| Ending Fund Balance | 29,286,241 | 31,516,489 | 29,016,489 | 28,327,413 | 25,327,413 | $(3,000,000)-10.6 \%$ |


| Sewer Fund Revenues | $1,615,021$ | $1,675,813$ | $1,590,644$ | $1,994,559$ | $1,613,846$ | $(380,713)$ |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| -19.1\% |  |  |  |  |  |  |
| Sewer Fund Expenditures | $1,360,429$ | $1,369,603$ | $1,590,644$ | $1,994,559$ | $1,613,846$ | $(380,713)$ |
| Beginning Fund Balance | $2,372,659$ | $2,621,104$ | $2,933,461$ | $2,933,461$ | $2,933,461$ | - |
| Ending Fund Balance | $2,621,104$ | $2,933,461$ | $2,933,461$ | $2,933,461$ | $2,933,461$ | - |


| Animal Control Fund Revenues | 25,363 | 26,057 | 30,305 | 30,305 | 30,605 | 300 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| Animal Control Fund Expenditures | 38,129 | 22,168 | 30,305 | 30,305 | 30,605 | 300 |
| Beginning Fund Balance | 61,379 | 48,613 | 52,502 | 52,502 | 52,502 | - |
| Ending Fund Balance | 48,613 | 52,502 | 52,502 | 52,502 | 52,502 | - |


| Parking Fund Revenues | 206,656 | 167,583 | 144,524 | 164,032 | 185,000 | 20,968 | 12.8\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Parking Fund Expenditures | 51,303 | 103,620 | - | 19,508 | 185,000 | 165,492 | 848.3\% |
| Beginning Fund Balance | 602,655 | 758,008 | 821,971 | 966,495 | 966,495 | - | 0.0\% |
| Ending Fund Balance | 758,008 | 821,971 | 966,495 | 966,495 | 966,495 | - | 0.0\% |
| Railroad Fund Revenues | 193,366 | 192,188 | 194,493 | 194,493 | 193,000 | $(1,493)$ | -0.8\% |
| Railroad Fund Expenditures | 172,766 | 169,218 | 194,493 | 194,493 | 193,000 | $(1,493)$ | -0.8\% |
| Beginning Fund Balance | 210,818 | 212,856* | 235,826 | 235,826 | 235,826 | - | 0.0\% |
| Ending Fund Balance | 231,418 | 235,826 | 235,826 | 235,826 | 235,826 | - | 0.0\% |


| Property Rental Fund Revenues | 10,506 | 9,760 | 9,600 | 9,600 | 9,600 | - | 0.0\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Property Rental Fund Expenditures | 1,966 | 2,188 | 9,600 | 9,600 | 9,600 | - | 0.0\% |
| Beginning Fund Balance | 31,574 | 40,113 | 47,687 | 47,687 | 47,687 | - | 0.0\% |
| Ending Fund Balance | 40,113 | 47,687 | 47,687 | 47,687 | 47,687 | - | 0.0\% |
| Waveny Pool Fund Revenues | 603,784 | 588,790 | 567,746 | 567,746 | 590,267 | 22,521 | 4.0\% |
| Waveny Pool Fund Expenditures | 387,747 | 387,528 | 567,746 | 567,746 | 590,267 | 22,521 | 4.0\% |
| Beginning Fund Balance | 218,135 | 520,492 | 721,755 | 721,755 | 721,755 | - | 0.0\% |
| Ending Fund Balance | 436,173 | 721,755 | 721,755 | 721,755 | 721,755 | - | 0.0\% |
|  |  |  |  |  |  | - |  |
| Movie Theater Revenues | 104,099 | 126,177 | 110,400 | 110,400 | 110,400 | - | 0.0\% |
| Movie Theater Expenditures | 16,037 | 21,504 | 110,400 | 110,400 | 110,400 | - | 0.0\% |
| Beginning Fund Balance | 570,732 | 591,400* | 696,073 | 696,073 | 696,073 | - | 0.0\% |
| Ending Fund Balance | 658,794 | 696,073 | 696,073 | 696,073 | 696,073 | - | 0.0\% |

## Fund Balances are GAAP basis, not budgetary basis

* Denotes Restated Balance


## TOWN PROFILE

## History

In 1731, Connecticut's colonial legislature established Canaan Parish as a religious entity in northwestern Norwalk and northeastern Stamford. The right to form a Congregational church was granted to the few families scattered through the area. As inhabitants of Norwalk or Stamford, Canaan Parish settlers still had to vote, pay taxes, serve on juries, and file deeds in their home towns. Because Canaan Parish was not planned as a town when it was first settled in 1731, when New Canaan was incorporated in 1801, it found itself without a central common, a main street, or a town hall.

Until the Revolutionary War, New Canaan was primarily an agricultural community. After the war, New Canaan's major industry was shoe making. As New Canaan's shoe business gathered momentum early in the nineteenth century, instead of a central village, regional settlements of clustered houses, mill, and school developed into distinct district centers. During the late 1940s and 50s, a group of students and teachers from the Harvard Graduate School of Design migrated to New Canaan. Philip Johnson, Marcel Breuer, Landis Gores, John M. Johansen, and Eliot Noyes-known as the Harvard Five-began creating homes in a style that emerged as the complete antithesis of the traditional build, using new materials and open floor plans, best captured by Johnson's Glass House.

## Location

The town has a total area of 22.5 square miles ( 58 km 2), of which 22.1 square miles ( 57.2 km 2 ) is land and 0.4 square miles ( 0.80 km 2 ), or $1.56 \%$, is water. Some refer to the Town by its nickname, "The Next Station to Heaven," situated at the end of a Metro-North Railroad branch line. New Canaan is the only municipality on the Connecticut Panhandle that does not border the coast. Such proximity to New York City
proved worthy of its own connection to the New Haven Railroad, being the only town to do so. New Canaan station and Talmadge Hill station are both on the New Canaan Branch of the New Haven Line, and transfer is possible in Stamford south to Manhattan. Many New Canaan residents commute to New York regularly, with travel time to Grand Central Terminal approximately 65 minutes. New Canaan is also heavily served by the historic Merritt Parkway, as the third municipality when driving through Connecticut from New York City. The Town is primarily a suburban residential community with high quality single-family homes and few commercial properties.


The Town, rich in its antiquity, developed from its early years as a New England village with a heritage primarily of agriculturalists and shoemakers into a cultured suburban community. Most residents are in the executive, professional, financial, technical, and managerial categories employed in New York City and Westchester and Fairfield Counties. Area residents all relish the unique New England downtown, offering a variety of exclusive retail shops, restaurants, banking institutions, and businesses.


## Population

According to the U.S. Census Bureau, 2013-2017 American Community Survey 5 -Year Estimates, the Town's current population is 20,357 with 7,491 housing units and 5,280 families residing in the town. The Town's 2010 population census increased 1.7\% from 2000, while the State population increased 4.95\% during that period. The 2017 population estimate of 20,357 is an increase of $3.14 \%$ from the 2010 population. The State population estimate decreased $0.04 \%$ during the same period.


The racial makeup of the town was $88.4 \%$ White-non Hispanic, 5.3\% Hispanic or Latino, 2.6\% Asian, 2.1\% Black or African American, $1.5 \%$ two or more races and $0.2 \%$ identified as Other.


There were 7,042 households out of which $41.7 \%$ had children under the age of 18 living with them, $68.7 \%$ were married couples living together, $7.5 \%$ had a female householder with no husband present, and $21.8 \%$ were non-families. $17.8 \%$ of all households were made up of individuals, and $9.3 \%$ had someone living alone who was 65 years of age or older. The average household size was 2.83 and the average family size was 3.26 . The median age in New Canaan is 43.2.

New Canaan is a relatively young community with $84 \%$ of the population below the age of 65 .


## Education \& Education Attainment

The Town of New Canaan takes pride in its excellent school system. The New Canaan Public Schools system is considered to be one of the best in Connecticut. It has also gained national recognition for its high performance; for example, a recent edition of Forbes magazine rated New Canaan as the second-ranked school district in the United States "for
home value" for communities with a median home price of $\$ 800,000$ or greater. In 2018, New Canaan High School was ranked the best public high school in Connecticut, and one of the top 200 in the nation. The New Canaan Public Schools system includes three elementary schools, a middle school, and a high school, providing facilities for 4,237 students in fiscal 2018. The New Canaan Country School (grades K-9); Saint Aloysius School (grades K-8); and Saint Luke's School (grades 7-12) are private schools located in the Town.

High school graduates account for $97.1 \%$ of the of the New Canaan population. Of the population older than $25,77.1 \%$ have a Bachelor's degree or higher and $35.6 \%$ hold a graduate or professional degree.


## Arts \& Culture

The Town of New Canaan is a destination for arts, architecture, and open space. New Canaan features the 1949 Philip Johnson's Glass House and The River Building at Grace Farms designed by the prestigious Japanese architectural firm SANAA, as well as the Waveny property with 250 acres of woods, meadows, running trails, sports fields, paddle tennis courts, pool and buildings housing the Lapham Community Center, Carriage Barn and the Powerhouse Theatre. The Mead Memorial Park, Kiwanis Park, and Irwin Park provide playgrounds, playing fields, walking trails, and a swimming pond.

The pleasant Town center provides numerous restaurants offering a vast array of menu options, an impressive variety of independent family-owned shops, top-notch national retailers, and a range of business services. Without flashy signage or fast
moving traffic, everything is contained in a walkable few blocks that become the focus of celebration and community spirit during holidays and times of remembrance. It is a town that draws visitors from the tri-state area who come for an enjoyable day of shopping, dining, playing, or just strolling.


Government
The Town operates under a Charter adopted in 1935 and most recently amended November 9, 2016. The Town is governed by a First Selectman, Town Council form of government and provides a full range of municipal services to its citizens. The Board of Selectmen is the Town's executive body. Three members are elected in odd-numbered years to serve a two-year term, with the First Selectman serving in a full-time, salaried position. The Selectmen appoint all members of non-elected Boards and Commissions, choosing from candidates recommended to them from the Republican and Democratic Town Committees. They also hire all Town employees, except those employed by the Board of Education and the Police Department.

The Town Council is New Canaan's legislative body. Twelve members are elected, six members in every odd-numbered year to serve four-year, staggered terms. The primary responsibilities of the Council encompass bylaws, ordinances, and approval of appropriations. The Town Council also has the authority to approve, disapprove, or reduce appropriations recommended by the Board of

Finance, including, but not limited to, the annual Town Budget.

The Board of Finance is made up of eight members and three alternate members. The Board of Selectmen in November of each year appoints two members to hold office for a term of four years. These appointments are confirmed by the Town Council. In addition to the eight members, the First Selectman is an ex officio member. The First Selectman has no vote except in the case of a tie vote. The Board of Finance oversees the finances of the Town, making budget recommendations and setting the Mill Rate. It also makes recommendations on the authorization of bonds and is the Town's Sewer Authority.

The nine-member elected Board of Education's primary duties are the identification of educational goals to be met by the School District; the consideration and approval of an annual budget for submission to the Board of Selectman, the Board of Finance, and the Town Council; the selection of a Superintendent, who serves as the executive officer of the Board; and the employment of principals, teachers, and other school employees. Terms are staggered.

## Town Services

The Town of New Canaan is a full-service local government providing a variety of citizen services. These include: education; police and fire protection; public works and sanitation; highways, streets and infrastructure maintenance; parks, recreational, cultural services; health and social services; volunteer ambulance service; full- scope land use, with planning and development and general administrative services.

## ECONOMIC OUTLOOK

## Overview

According to the State of Connecticut Treasurer's Website, Connecticut is one of the wealthiest states in the nation with the highest per capita income in 2016. In 2016, per capita income levels were 112.9\% and $140.4 \%$ of the per capita incomes of New England and the United States, respectively. Per capita personal income in 2016 was $\$ 69,085$, the highest of any state in the nation.

The state's high personal income levels are in part attributable to:

- Sizeable concentration of workers in the nonmanufacturing sector - finance, insurance, real estate, and educational services
- Major corporate headquarters located within the state
- Relatively high paying manufacturing jobs


## Employment

A positive sign of recovery is that both the state's and city's unemployment rates are down year over year. The Connecticut Department of Labor, in its December 2018 release of Labor Force Data, reported that year to date $4.2 \%$ of the labor force remain unemployed statewide compared to $4.7 \%$ for the same period a year ago. The Town of New Canaan 2018 unemployment rate was 3.2\%, down from 3.9\% for the same period a year ago.

## Property Values

Tax Collections are a function of the Grand List and the Mill Rate. The 2018 Grand List for the FY 19-20 Budget declined 7.65\% to \$7.71 billion from the 2017 Grand List of $\$ 8.34$ billion. The reduction in the Grand List resulted in an increase in the Mill Rate from the current 16.960 to 18.240 . Every five (5) years, the Town is required to appraise all real estate and once within a 10-year span full revaluations of all real estate must occur. The total of these new
revaluations, referred to as the "Grand List", will be used to determine the new Mill Rate. The Mill Rate is calculated by dividing the amount that needs to be raised from taxation by the Grand List. This new Mill Rate when multiplied by the new appraised values determines the real estate tax levy for each home or business. Real estate that moves on or off the Grand List also impacts the Mill Rate. Fortunately, New Canaan's primary source of revenue-the property tax at $89.3 \%$ of total revenue-is not as susceptible to fluctuation as state aid during a recession. In good economic times, property tax revenues grow more slowly than income or sales taxes; but in a bad economy, property taxes are also the least likely to
 contract. This is especially true in the State of Connecticut, where real property is reassessed every five years.


| 2018 Top 10 Taxpayers |  |  |  |
| :--- | :---: | :---: | :---: |
|  | Total Estimated <br> Assessed <br> Valuation | Estimated <br> Taxes <br> Payable | Percent of <br> Taxable <br> Assessed <br> Valuation |
| Country Club of New Canaan | $28,490,770.00$ | 464,684 | $0.35 \%$ |
| Connecticut Lights \& Power | $75,764,080.00$ | 420,212 | $0.31 \%$ |
| Town Close Assoc. LTD Partners | $25,316,200.00$ | 412,907 | $0.31 \%$ |
| New Canaan Lumber Company | $17,558,443.00$ | 286,378 | $0.21 \%$ |
| Aquarion Water Company | $17,083,590.00$ | 278,633 | $0.21 \%$ |
| Tropin, Kenneth G Trustee | $15,760,850.00$ | 257,059 | $0.19 \%$ |
| JR Silverberg Realty LLC | $13,878,410.00$ | 226,357 | $0.17 \%$ |
| Simon Edward, Trustee | $12,367,950.00$ | 201,721 | $0.15 \%$ |
| De Lom Partners, LLC | $11,882,010.00$ | 193,796 | $0.14 \%$ |
| North Wilton Road, LLC (No. 721) | $10,183,810.00$ | 166,098 | $0.12 \%$ |
|  | $228,286,113.00$ | $2,907,845$ | $2.16 \%$ |


| Principal Employers |  |  |  |
| :--- | ---: | ---: | ---: |
|  | Employees | Rank\%Total <br> Employment |  |
| Town of New Canaan | 928 | 1 | $11.44 \%$ |
| Waveny Care Center/New Canaan Inn | 520 | 2 | $6.42 \%$ |
| Silver Hill Foundation | 310 | 3 | $3.83 \%$ |
| New Canaan Country School | 250 | 4 | $3.09 \%$ |
| YMCA | 213 | 5 | $2.63 \%$ |
| St. Luke's School | 123 | 6 | $1.44 \%$ |
| Unimin Corporation | 104 | 7 | $1.41 \%$ |
| Bankwell Bank | 45 | 8 | $1.57 \%$ |
| ACME Markets | 72 | 9 | $0.81 \%$ |
| Karl Chevrolet | 34 | 10 | $0.42 \%$ |
|  | 2,599 |  | $33.06 \%$ |

Selected Wealth Indicators

|  | Median Family Income |  | Per Capita Income |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 2000 | $\underline{2017}$ | $\underline{200}$ | 2017 |
| Town of New Canaan | \$175,331 | \$211,875 | \$82,049 | \$111,515 |
| Fairfield County | 77,690 | 109,946 | 38,350 | 53,433 |
| Connecticut | 65,521 | 93,800 | 28,766 | 41,365 |
| United States | 49,600 | 70,850 | 21,690 | 31,177 |

Source: US Census Bureau, American Community Survey, 2013-17.

| Employment Sector |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Town of New Canaan |  | Fairfield County |  | State of Connecticut |  |
|  | Number | Percent | Number | Percent | Number | Percent |
| Agriculture, Forestry, Fishing, Hunting \& Mining............... | 11 | 0.1 | 1,340 | 0.3 | 7,166 | 0.4 |
| Construction. | 350 | 4.4 | 31,151 | 6.6 | 104,122 | 5.8 |
| Manufacturing............................................................ | 289 | 3.6 | 38,867 | 8.2 | 191,519 | 10.6 |
| Wholesale Trade. | 71 | 0.9 | 11,600 | 2.4 | 44,741 | 2.5 |
| Retail Trade. | 564 | 7.1 | 48,985 | 10.3 | 193,016 | 10.7 |
| Transportation, Warehousing \& Utilities ........................... | 155 | 1.9 | 16,036 | 3.4 | 68,926 | 3.8 |
| Information. | 464 | 5.8 | 13,472 | 2.8 | 42,200 | 2.3 |
| Finance, Insurance \& Real Estate...................................... | 2,215 | 27.7 | 56,461 | 11.9 | 163,810 | 9.1 |
| Professional, Scientific \& Management.............................. | 1,390 | 17.4 | 74,356 | 15.7 | 208,130 | 11.5 |
| Educational Services \& Health Care. | 1,515 | 19.0 | 107,297 | 22.6 | 478,083 | 26.5 |
| Arts, Entertainment, Recreation \& Food Services......... | 597 | 7.5 | 40,044 | 8.4 | 153,679 | 8.5 |
| Other Service (including nonprofit)................................... | 279 | 3.5 | 23,595 | 5.0 | 82,538 | 4.6 |
| Public Administration...................................................... | 82 | 1.0 | 11,254 | 2.4 | 67,156 | 3.7 |
| Total | 7,982 | 100.0 | 474,458 | 100.0 | 1,805,086 | 100.0 |

Source: Bureau of Census, American Community Survey, 2013-17

| Per Capita Personal Income - by Metropolitan Area, 2015-2017 |  |  |  |
| :---: | :---: | :---: | :---: |
| Metropolitan Statistical Area | 2015 | 2016 | 2017 |
| Bridgeport-Stamford-Norwalk, CT.............................. | \$ 104,893 | \$ 106,464 | \$ 110,104 |
| San Jose-Sunnyvale-Santa Clara, CA.......................... | 84,960 | 90,863 | 96,623 |
| San Francisco-Oakland-Hayward, CA......................... | 82,523 | 86,434 | 91,459 |
| Naples-Immokalee-Marco Is land, FL........................... | 83,561 | 85,727 | 87,829 |
| Midland, TX.. | 88,051 | 75,523 | 74,072 |
| Boston-Cambridge-Newton, MA-NH.......................... | 69,391 | 71,257 | 74,024 |
| Sebastian-Vero Beach, FL.......................................... | 68,653 | 71,818 | 73,274 |
| Napa, CA.................................................................. | 64,082 | 67,480 | 71,174 |
| New York-Newark-Jersey City, NY-NJ-PA.................. | 65,284 | 67,225 | 71,019 |
| Barnstable Town, MA............................................... | 65,272 | 67,512 | 70,430 |
| State of Connecticut.................................................. | 68,453 | 69,547 | 71,823 |
| United States ............................................................. | 48,940 | 49,831 | 51,640 |

[^0]| Unemployment |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Yearly | Town of <br> Average <br> New Canaan | Bridgeport <br> Labor Market | State of <br> Connecticut | United <br> States |
| 2001 | $1.5 \%$ | $3.6 \%$ | $2.8 \%$ | $4.7 \%$ |
| 2002 | $2.1 \%$ | $4.9 \%$ | $3.9 \%$ | $5.8 \%$ |
| 2003 | $2.1 \%$ | $6.2 \%$ | $5.0 \%$ | $6.0 \%$ |
| 2004 | $2.9 \%$ | $4.5 \%$ | $4.9 \%$ | $5.5 \%$ |
| 2005 | $3.3 \%$ | $4.6 \%$ | $4.9 \%$ | $5.1 \%$ |
| 2006 | $2.8 \%$ | $4.0 \%$ | $4.4 \%$ | $4.6 \%$ |
| 2007 | $2.9 \%$ | $4.1 \%$ | $4.6 \%$ | $4.6 \%$ |
| 2008 | $3.8 \%$ | $5.3 \%$ | $5.7 \%$ | $5.8 \%$ |
| 2009 | $5.9 \%$ | $7.8 \%$ | $8.2 \%$ | $9.3 \%$ |
| 2010 | $6.6 \%$ | $8.7 \%$ | $9.1 \%$ | $9.6 \%$ |
| 2011 | $6.4 \%$ | $8.2 \%$ | $9.0 \%$ | $9.0 \%$ |
| 2012 | $6.1 \%$ | $8.0 \%$ | $8.3 \%$ | $8.1 \%$ |
| 2013 | $5.8 \%$ | $7.5 \%$ | $7.8 \%$ | $7.4 \%$ |
| 2014 | $5.0 \%$ | $6.4 \%$ | $6.6 \%$ | $6.2 \%$ |
| 2015 | $4.2 \%$ | $5.6 \%$ | $5.7 \%$ | $5.3 \%$ |
| 2016 | $3.8 \%$ | $5.0 \%$ | $5.1 \%$ | $4.8 \%$ |
| 2017 | $3.9 \%$ | $4.7 \%$ | $4.7 \%$ | $4.4 \%$ |
| 2018 | $3.2 \%$ | $4.1 \%$ | $4.1 \%$ | $3.9 \%$ |



# Town of New Canaan Growth \& Development Themes 

PRESERVE \&
ENHANCE
COMMUNITY
CHARACTER

- Protect Physical Character
- Preserve And Enhance Open Space
- Preserve Historic Resources
- Promote Community Involvement
- Maintain And Enhance The Character Of Downtown

NURTURE
DOWNTOWN

- Rationalize Parking
- Guide Development And Redevelopment
- Support Downtown
- Address Other Downtown Issues
- Provide Appropriate Facilities and Services
- Protect Residential Neighborhoods
- Provide For A Diverse Housing Portfolio
- Enhance The Walking Environment

ENHANCE LIVABILITY

- Enhance Bicycle Circulation
- Enhance Wireless Communications
- Enhance Energy Services
- Support Transit
- Address Other Livability Issues

ACHIEVE
SUSTAINABILITY
AND RESILIENCY

- Maintain Environmental Health
- Promote Sustainability
- Promote Resiliency
- Address Other Sustainability Issues


## General Timeline \& Budget Cycle

The annual budget serves as the foundation for the Town of New Canaan's financial planning and control. The Board of Finance is responsible for annual budget reviews and approvals, the setting of the annual Mill Rate, approving account transfers and special appropriations, administering the pension fund, and bond issues. The Board of Finance also serves as the Water Pollution Control Authority to oversee the activities of the Sewer District. As part of their budget preparation roles, the Board of Finance works closely with the Finance Department in managing the budget cycle. The funds subject to the annual appropriation are the General Fund; Bond Funded Capital Projects; Tax Funded Capital Projects; Sewer; Waveny Pool; Railroad Property; Property Rental; Movie Theater; Dog License; and Parking.

The Board of Finance, after receipt of the recommended budget from the Board of Selectmen holds meetings and at least one public hearing to consider the estimates and requests for funding.

The recommendations for appropriations prepared by the Board of Finance are delivered back to the Selectmen not later than the seventh Tuesday following the first Tuesday of February in each year in the form of a written report signed by the Chairman of the Board of Finance and a majority of its members. The Selectmen publish the recommendations once a week for two successive weeks with a notice of a meeting of the Town Council to act upon such recommendations, stating the time and place of the meeting. The first of such notices includes the publication in full of the recommendations of the Board of Finance.

The Board of Finance recommendations to the Town Council includes expenditures, Town debt and contingency, as well as the projected amount of revenue the Town will receive from all sources except taxation and an itemized list of debts and obligations of the Town. These recommendations also include a detailed statement showing the amount of increase or decrease of the proposed appropriations as compared to the previous appropriations. The meeting of the Town Council is held not later than 11 weeks after the first Tuesday of February in each year. If the Town Council reduces the proposed appropriations in an amount exceeding five percent (5\%), then the Board of Finance reconsiders the budget before final action.

The Chief Financial Officer, Comptroller, and Budget Director are responsible for monitoring the budget. The Budget Director is responsible for making budget transfers within sub-function (e.g., transferring funds between one budget line to another budget line, these are known as administrative transfers). Budget transfer requests must be made in writing and sent to the Chief Financial Officer/Budget Director for review and approval. The Chief Financial Officer and/or the Budget Director can process transfers once approved. All Administrative Transfers processed are brought to the Board of Finance at their next meeting for disclosure.

All transfers from Contingency are submitted to the Board of Finance for approval.

## The FY 19-20 Budget Development Calendar

General: Town and Board of Education (BOE) budgets are generally prepared in October and November. Budgets are then reviewed by Town and BOE leadership in December. The First Selectman finalizes the Town budget in early January. The Superintendent presents the budget to the BOE on January 7, 2019. The BOE reviews and recommends the budget to Town Boards on January 21, 2019.

Operating Budgets: All requests for annual appropriations (operating budgets) shall be submitted to the Board of Selectmen (BOS) for review not later than January 15, 2019. The Board of Education (BOE) preliminary operating budget estimates shall be submitted for review. The due date is determined by Paragraph C5-6 of the Town Charter as not later than the third Tuesday (January 15, 2019) preceding the first Tuesday in February (February 5, 2019).

February 5, 2019-Operating Budgets Submitted to Board of Finance (BOF): The BOS shall review all operating budgets, including the preliminary budget estimates submitted by the BOE, and then compile a recommended budget for submission to the BOF not later than the first Tuesday in February (February 5, 2019). The BOE submits its recommended operating budget directly to the BOF, with a copy to the BOS. The due date is determined by Paragraph C5-6 of the Town Charter as not later than the first Tuesday in February (February 5, 2019).

Capital Budgets: All requests for estimated capital expenditures for the next five fiscal years shall be submitted to the BOS for review. The BOS shall submit a recommended budget to the BOF not later than February 19, 2019. The due date is determined by Paragraph C5-7 of the Town Charter as not later than two weeks after the first Tuesday of February.

March 5, 2019 - BOF Public Hearing: The BOF shall prepare budget recommendations and publish such recommendations at least once, together with a notice of a public hearing. The public hearing shall be held not later than the sixth Tuesday (March 19, 2019) following the first Tuesday in February. The budget recommendations and public hearing notice should be published on February 28, 2019. These requirements and due dates are determined by Paragraph C5-9 of the Town Charter.

March 7, 2019 - BOF Vote on Budget Recommendations: The budget recommendations shall include appropriations, the amount of any unexpended balances or surplus to be applied against appropriations (fund balance contribution), and a reserve for uncollectible taxes (collection rate). The recommendations shall be accompanied by revenue estimates and an itemized list of the debts and obligations of the Town. These requirements and due dates are determined by Paragraph C5-9 of the Town Charter.

The Week of March 11, 2019 - Budgets Submitted to Town Council (TC): The BOF shall present its budget recommendations to the BOS, for submission to the TC, not later than the seventh Tuesday (March 26, 2019) following the first Tuesday in February. (Note: It is not necessary to have a BOS meeting to submit (pass along) the budget to the TC). These requirements and due dates are determined by Paragraph C5-10 of the Town Charter.

April 2, 2019-TC Public Hearing: The Selectmen must cause to be published a notice of a TC meeting to review the budget recommendations. The notice must be published for two successive weeks. The first notice must include the publication in full of the budget recommendations of the BOF. The dates of publication will likely be March 21 and March 28, 2019. These requirements and due dates are determined by Paragraph C5-10 of the Town Charter.

April 4, 2019 - TC Vote on Budget Recommendations: The TC shall act upon the budget recommendations not later than 11 weeks (April 23, 2019) after the first Tuesday of February.

## Budget Process Road Map

The budget calendar is governed by the Town's Charter. Key tasks, specific dates, and deadlines are listed for the review and adoption of the budget.


## Financial Policies and Goals

The Town of New Canaan recognizes the foundation for strong fiscal management rests in the adherence to sound financial policies and goals. Comprehensive financial policies and goals are essential tools used to publicly disclose current and future financial management plans and broad-based policy initiatives, in addition to ensuring fiscal accountability.

## Purchasing Policies

All purchases must go through the formal request and approval process detailed in the Purchasing Policy, and an up to date signed $\mathrm{W}-9$ must be on file for each vendor. Exceptions to the process include the emergency purchases which are detailed in the Purchasing Policy.

## Purchasing Cards

The Town of New Canaan utilizes purchasing cards (PCards) that are administered by a third party. P-Cards are issued to the First Selectman, Chief Financial Officer, and multiple department heads. The Chief Financial Officer holds three Town P-Cards that can be made available upon request to employees who are not issued a department P-Card. The P-Cards are to be used when it is not advantageous or cost effective to issue a Purchase Order, and do not replace the normal purchasing procedures.

## Accrued Benefits/Retirement Policies

The Pension Administrator is responsible for tracking and maintaining the listing of retirees and reporting of retiree benefits to the Town. This includes: calculating the premium contribution for each retiree, establishing new worksheets for each person and notification letters to the retiree.

## Capitalization Threshold

Capital assets are items that have a useful life of at least two years and a value of $\$ 10,000$ or more.

## Reconciliation Procedures- With Board of Education

It is the policy of the responsible for the reconciliation to the Board of Education each month. It is also the policy that the Town's general ledger will have one balance sheet account for each one balance sheet account of the Board of Education that is impacted by expense activity recorded by the Town. This will allow the Town Finance Department to easily ascertain whether the balance sheet accounts of the Town match the balance sheet accounts of the Board of Education.

## State Budget Laws

In addition to the Town's various finance policies outlined in the Finance Department Policy and Procedures Manual, budget procedure for towns is set out in Section 7-388 of the Connecticut General Statutes. The Budget law states that municipalities must:

- prepare an annual budget;
- account for prior, current, and ensuing years;
- maintain a fund balance within prescribed limits;
- hold formal hearings with appropriate publication and notice;
- convene annual budget meeting for purpose of reviewing and adopting a budget.


## Budgetary Amendments \& Controls

In a household, a budget is a plan that can be easily modified. If one member of the household gets a bonus, for example, the family can spend more money than it had originally budgeted. Business budgeting operates in much the same way: if sales are up, the business can spend more than budgeted to buy new inventory. This is one of the major ways in which governmental budgeting differs from other budgets. Budgets for local governments are a plan for spending, but they also have the force of law. The Town of New Canaan has a process for departments to transfer funds within their budget and between departments within the same fund. Budget adjustments and amendments may also be requested through the Board of Finance and/or Town Council.

Connecticut statutes require annual budgets to be legally adopted for all fund types unless exempted by a specific statute. Financial commitments cannot exceed the total amount of the adopted budget. The Town of New Canaan further restricts budgetary spending by requiring the breakdown of individual divisions and funds into specific expenditure categories such as personnel and contractual services. Allocations for funds and divisions cannot exceed the approved and budgeted amount in any of the expenditure categories. The only method to increase funding after the budget is approved is through a transfer from one category or program to another.

As per Section C5-12 of the Town Charter the budget can be amended by way of special appropriation. "Whenever the Board of Selectmen or the First Selectman requests a special appropriation, or whenever a special appropriation, in the opinion of the Board of Finance, shall be necessary for any purpose, the Board of Finance shall deliver a recommendation to the Selectmen and the Selectmen shall present the recommendation to a meeting of the Town Council or may present the recommendation of the Board of Finance to a meeting called for that purpose. The Selectmen shall cause to be published once a week for two successive weeks a notice of a meeting of the Town Council to consider and act upon the recommendation of the Board of Finance for such special appropriation. The Board of Finance includes in its recommendation that such special appropriation shall be paid from moneys in the Town treasury (Contingency) not otherwise appropriated or by the levying of a special tax. If and when such special appropriation shall be made by the Town Council and the levying of a special tax to pay such special appropriation shall be approved by the Town Council, the Board of Finance shall lay a special tax upon the grand list last completed and fix the date or dates upon which such special tax shall become due and payable and shall thereupon issue a warrant to the Tax Collector to receive and collect the same in the manner provided by the General Statutes for the collection of taxes." Special appropriations may also be funded by drawing down the Fund Balance.

## Basis of Accounting

When households pay their monthly bills, they are faced with a timing problem; specifically, when to consider the money for the bills spent, when the checks are written, when the bill payments are mailed, when the companies can be expected to actually receive the checks, or when the bank statement arrives at the end of the month showing the checks have actually been cashed. Obviously, the earlier monies are considered spent, the less likelihood there is to overspend the balance in the account. Similarly, it is important for governments to spend only the money they have on hand. For governments, then, the answer to this timing question for earnings (revenues) as well as expenditures is provided by the "basis of accounting."

The basis of accounting relates to the time when revenues and expenditures are recorded. The possible bases range from a simple cash basis to a full accrual basis. Under a simple cash system, revenues are recorded when they are actually received, and expenditures are recorded when they are actually paid out in cash. Under a full accrual system, revenues are recorded as income when they become due and expenditures are recorded when the obligation is initially incurred. For example, under a full accrual system, taxes are considered income when they are billed; under a simple cash basis, taxes are not recorded as income until they are paid. Some form of accrual accounting is recommended for government units because it provides the most accurate relationship within a specific fiscal period between revenues, expenditures of revenues, and the receipt of benefits from these outlays.

In actual practice, full accrual accounting is not used by governments. Some revenues, such as license fees, are not billed and consequently are recorded when paid. Some expenses, such as accrued interest on long-term debt, are not recorded when incurred. The Governmental Accounting Standards Board recommends a modified accrual basis whereby all expenditures, except interest on long-term debt, are recorded at the time liabilities are incurred and property taxes, charges for current services, and grants from other governments are accrued when
levied or authorized. Under this basis fines, forfeitures, and license fees are accrued when received.

Connecticut legally requires a modified accrual basis of accounting in which revenues are not recognized until received. Encumbrances (purchase orders, contracts, and other commitments of funds) are reported as a charge to the current budget. At the end of the fiscal year, unencumbered appropriations (monies budgeted but not yet committed to be spent) lapse except for capital project funds and some grant funds. Capital project funds are carried forward until the project has reached completion. Due to the modified accrual basis of accounting, the actual data presented in the budget document differs from the Town of New Canaan's annual financial statements, which are prepared according to Generally Accepted Accounting Principles. Enterprise Funds are accounted for on an accrual basis.

## Independent Audit

State statutes require an annual audit of the books of accounts, financial records, and transactions of all administrative departments of the Town by independent certified public accountants. The firm of PKF O'Connor Davies, LLP is the current Town independent auditor.

## Balanced Budget

State law requires all local governments to operate with a balanced budget for funds that levy a tax. A balanced budget is defined as a budget in which projected revenues and available unencumbered cash are equal to expenditures. All New Canaan FY $19-20$ tax supported and fee supported funds are balanced.

## Long-Range Financial Planning

Long-range financial planning is the projection over a multi-year period of a program of public services, expansion of physical facilities, and the means of financing both. A long-range financial plan includes estimates of a municipality's expenditures for public services and for capital improvements, together with estimates of revenue from taxes, borrowing, and other sources that will be needed to finance these expenditures.

The Board of Finance initiated discussion about the impact of the revaluation along with Congressional action on the State and Local Tax Deduction and the growth of the municipal budget on next year's Mill Rate. Budget guidance was developed for the next fiscal year with those factors in mind. The Board of Finance continues to watch the State and has once again removed the State revenues that were in doubt during the last legislative session to ensure that the Town can withstand further cuts to municipal aid by the State. Additionally, the potential liability from the State with regard to the Teachers Retirement Board and proposed changes to the Town's responsibility for contribution of a portion of the teachers' pension expense remains a concern.

## Plan of Conservation \& Development (POCD)

The POCD is a ten-year, state-mandated, planning document, meant to guide growth and development in our town. It also identifies strategies to protect important resources and attributes of New Canaan. The plan sets the table for many initiatives the town will undertake. The town also completes several studies which examine the location and usage of municipal facilities and infrastructure, the health of the downtown, how to address affordable housing and how to address senior housing. Those studies, as well as other initiatives, form the backbone of the POCD.

The current POCD is broken down into two documents; the Strategic Element and an accompanying Implementation Element. The Strategic Element provides an overall strategic direction on the important issues identified by the Town, while the Implementation Element is a more detailed compilation of tasks and programs to address the issues outlined in the Strategic Element.

## Capital Planning

The Town prepares a five-year capital improvement plan and annually adopts a capital budget that authorizes the expenditure of capital funds for new building construction and major renovations of the

Town's capital infrastructure. Capital projects are financed primarily through issuance of bonds or through tax support. Bonded Capital Projects are bondable projects that are considered with regard to the Town's intent to authorize, by resolution, those projects moving forward. Those bond resolutions are put forward immediately following conclusion of the regular budget cycle. The approved resolutions authorize the subject program to be initiated with the understanding that a future sale of bonds will cover up to the amount of the program costs as stated in the resolution. The Tax Supported Capital Fund funds projects that are not eligible for bonding or those that the Board of Finance wishes to pay for on a pay as you go basis. The funded projects are periodically reviewed for projects to be closed out or to be carried forward for an additional year. New capital projects are considered for inclusion in this fund.

## Debt Financing

The Board of Finance recently created a Debt Committee with the intent of developing and maintaining a comprehensive approach to capital project financing, which is based on economic considerations of affordability and the establishment of capital development needs and priorities. The committee developed Debt Management Guidelines to provide parameters and direction regarding decisions on capital expenditures and the means to fund them:

- Underscore the Town's commitment to the strategic management of its capital financing process;
- Identify the acceptable parameters of debt issuance and management;
- Provide a framework for monitoring capital financing practices and results; and
- Provide parameters for Town officials, department managers, and constituents regarding appropriateness of debt financing.

The Debt Management Guidelines also include the following debt ratios:

- Debt Burden: The Town's Debt Burden ratio should not exceed $1.25 \%$, with a target ratio level approximating the rolling average of the prior 5 fiscal years.
- Debt Per Capita: The Town's Debt Per Capita ratio should not exceed $125 \%$ of the rolling average of the prior 5 fiscal years, with a target level approximating the rolling average of the prior 5 years.
- Debt Per Capita/Per Capita Income: The Town's per capita debt as a percentage of its per capita income should not exceed 8.5\% with a target level approximating the rolling average of the prior 5 fiscal years.
- Carrying Charge for Debt Service: The Town's carrying charge for annual debt service should not exceed $15 \%$ with a target level not to exceed $11 \%$ within two to three (2-3) years from the date of implementation of these Guidelines, and below $10 \%$ within five (5) years from the date of implementation of these Guidelines.
- Security of Town funds and investments;
- Preservation of capital and protection of principle;
- Maintenance of sufficient liquidity to meet operating needs;
- Diversification of investments to avoid unreasonable or avoidable risks; and
- Maximization of return on the portfolio.

Eligible investments include obligations of the United States Government, repurchase agreements between the Town and commercial banks, interest-bearing time deposit instruments, and temporary or no-fund warrants.

## Cash Management

Effective cash management is recognized as essential to good fiscal management. The Town pursues an aggressive cash management and investment policy to enhance investment interest as a viable and material revenue source for all operating and capital funds. The Town's portfolio is designed and managed in a manner responsive to the public trust and consistent with State and local law. Investments are made with the primary objectives of:

## Grand List \& Property Tax (Mill Rate)

## What is the Grand List?

The Grand List is the aggregate valuation of taxable property within a given town as of October 1. The Town Assessor locates and values taxable property as of the prior October 1 and then certifies the Grand List annually by February 1.

## What is a "Mill Rate?"

A mill is $\$ 1$ of tax for every $\$ 1,000$ of assessed value on real and personal property. The mill rate is recalculated every year and is based on the amount of property tax dollars needed to finance the Town budget. After the budget is adopted, the Town is required by the State to file the proper budget forms with the County Clerk. These forms demonstrate compliance with budget development and tax limitation legislation. Summaries of budgeted expenditures are also submitted to the Clerk.

## Mill Rate Calculation

The Board of Finance calculates the annual mill rate by dividing the total revenue to be obtained from ad valorem taxes for each fund by the total assessed value located in a specific jurisdiction. The result is then multiplied by one thousand $(1,000)$ to convert the rate to mills. These individual fund levies are then added to determine the total mill levy rate for a jurisdiction.


The Tax Collector mails tax statements to property owners. One-half of the total tax bills are due in January and the balance is due in July of the next calendar year. Taxes are levied in the previous year to finance the current
budget. For example, the October 1, 2019 Grand List is used to finance the FY 19-20 budget.

## What is Revaluation?

Revaluation is the process of estimating new real estate values, based on specific rules and current data. This requires revaluing all properties at the same point in time to provide uniformity in property assessments and to ensure that all property owners are paying only their fair share of the cost of community services. State statute requires that properties are assessed at $70 \%$ of their current fair market value as of the date of the revaluation. The State of Connecticut, under provisions of Section 12-62 of the CT General Statutes, requires a revaluation of all real estate at least once every five years. The most recent revaluation in the Town of New Canaan was conducted in 2018.

## Grand List \& Mill Rate History



## What is a "fund"?

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. The Town of New Canaan budget uses funds to account for expenditures and revenues. Funds are comparable to individual bank accounts. Most Town services and projects are accounted for in a general category referred to as Governmental Funds. These concise descriptions provide a better understanding of the Town fund structure.

## Governmental Funds

Governmental Funds are those through which most governmental functions of the Town are financed. The Town's major Governmental Funds are as follows:

- General Fund: Account for revenues and expenditures associated with the general operations of the City that are not required to be accounted for in separate funds.
- Special Revenue Funds: Account for proceeds of specific revenue sources that are legally restricted for specific purposes (e.g., Sewer Taxing District Fund, Special Projects Fund, Railroad Fund, Parking Fund, etc.).
- Capital Project Funds: Account for the financial resources used for the construction and/or acquisition of major capital facilities (e.g. Road Paving Fund, Small Bonded Capital Projects Fund, and Tax Funded Capital Projects Fund).


## Propriety Funds

These funds include enterprise funds and internal service funds. The most significant of these is the internal service funds for self-insurance.

- Internal Service Funds: Account for operations that provide services to other
departments or agencies of the government, or to other governments, on a cost reimbursement basis. The internal service funds of the Town are Board of Education Health Benefits Fund and the Town Health Benefits Fund which are used to account for the risk and financing of the self-insured health plan.
- Enterprise Funds: The Waveny Pool Fund is the Town's only enterprise fund and charges fees to users to help it cover all or most of the cost of the Waveny Pool Operation.


## Fiduciary Funds

The Fiduciary Funds are used to account for assets held by the Town in an agency capacity on behalf of others. These include Pension Trust, Private-Purpose Trust, and Custodial funds.

## Fund Balance

Fund balance is the amount of unencumbered cash that ensures services could be provided for a short time even if commitments exceeded revenues. The Government Finance Officers Association recommends a minimum fund balance of $16.6 \%$, which would provide two months of working capital. The Board of Finance guideline is $10 \%$.

## The Town's Fund Structure

| Governmental Funds |  |  |
| :---: | :---: | :--- |
| Major Funds |  |  |
| General Fund (A) | Special Revenue Funds | Capital Projects Fund |
| Bridge Replacement Fund | Sewer Fund (A) | School Energy Efficiency Fund |
|  | School Lunch Fund | Road Paving Fund |
|  | Subrecipent Grants Fund | Small Bonded Capital Fund |
|  | Towner Learning Fund | South School Improvement Fund |
|  | Special Projects Fund | Town Hall Renovation Fund |
|  | Extra Duty Fund | Saxe School Improvement Fund |
|  | Town Clerk Fund (A) | Vine Cottage Fund |
|  | State \& Federal Grants Fund | Spapported Capital Fund |
|  | School Donations Fund | Waveny Roof Fund (A) |
|  | Railroad Fund (A) | Track Fund |
|  | Property Rental Fund (A) | Mead Baseball Fund |
|  | Movie Theater Building Fund (A) | Public Safety Radio Fund |
|  | Parking Fund (A) |  |
|  | Affordable Housing Fund |  |
|  | Visual Arts Fund |  |
|  |  |  |


| Proprietary Funds |
| :--- |
| Internal Service Funds |
| Board of Education Health Benefits Fund |
| Town Health Benefits Fund |

Fiduciary Funds<br>Pension Trust Funds<br>Private-Purpose Trust Funds<br>Custodial Funds

## Notes

(A) All Town funds are subject to appropriation, however not all appropriations are made during the annual budget process. Funds designated by (A) are appropriated during the annual budget process.





Performance Indicators

# NOTICE AND WARNING TOWN OF NEW CANAAN <br> Town Council Public Hearing on 2019-2020 Budget <br> (Updated following BOF Mill Rate setting meeting of 05.14.2019) 

Notice is Hereby Given that a Public Hearing will be held by the Town Council of the Town of New Canaan at the Town Hall Meeting Room, in the Town Hall of New Canaan CT, on Tuesday April 2nd 2019 at 7:00 PM on the recommended budget for the Town and the Sewer District for Fiscal Year July 1, 2019 through June 30, 2020.

Notice is Also Hereby Given that pursuant to Section C5-10 of the Town Charter, a Town Council meeting will be held at the Town Hall, in the Town of New Canaan, CT on Thursday April 4th 2019 at 7:00 PM, to hear and act upon a Report and Recommendation made by the Board of Finance under date March 7, 2019, relating to Town Appropriations for the budget period July 1, 2019 through June 30, 2020. the following being a full and complete copy thereof:


Rec - Pool Operations Kiwanis
Total Recreation
Health \& Human Services
Health \& Human Services
Total Human Services

Human Services Agencies
Getabout
Kids In Crisis
New Canaan Cares
Child Guidance Center
Domestic Violence Crisis Cntr
Meals On Wheels
Smart Prepare
Community Prog Mental Wellness
SW Reg. Mental Health Board
Total Human Service Agencies
Other Agencies
Health/Welfare
Day Care Center
Trans Private Schools
Channel 79 TV
Probate Court
Total Other Agencies

Library
Library Operating
Total Library

Interfund Transfers
Town Util Sewer Contribution
Operating Transfer
Transfer To Waveny Pool Fund

Interfund Transfers less Capital
Town Only Operating Expense

Contingency
BOE Pension
BOE 401A Match

Total Operating Expense

Capital Expenditures - Town
Proposed Bonded Capital
Transfer from Special Bond Fund
Town Tax Funded Capital
Town Tax Funded Capital (Spec. Appr.)

Capital Expenditures - Board of Education
Proposed Bonded Capital
Transfer from Special Bond Fund
BOE Tax Funded Capital
Total School Capital Expenditures
Total Town Wide Capital Expenditures

| 89,111 |  |  | 88,891 |  | (220) | -0.25\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2,029,056 |  |  | 2,029,775 |  | 718 | 0.04\% |
|  | $\frac{658,701}{658,701}$ |  | 586,073 |  | $(72,628)$ | -11.03\% |
|  |  |  | 586,073 |  | $(72,628)$ | -11.03\% |
|  | 46,000 |  | 46,000 |  | - | 0.00\% |
|  | 56,000 |  | 56,000 |  | - | 0.00\% |
|  | 17,500 |  | - |  | $(17,500)$ | -100.00\% |
|  | 5,000 |  | 5,000 |  | - | 0.00\% |
|  | 5,000 |  | 5,000 |  | - | 0.00\% |
|  | 5,000 |  | 5,000 |  | - | 0.00\% |
|  | - |  | - |  | - |  |
|  | 5,000 |  | 23,000 |  | 18,000 | 360.00\% |
|  | 500 |  | - |  | (500) | -100.00\% |
|  | 140,000 |  | 140,000 |  | - | 0.00\% |
|  | 271,047 |  | 271,047 |  | - | 0.00\% |
|  | 31,947 |  | 31,947 |  | - | 0.00\% |
|  | 275,686 |  | 275,686 |  | - | 0.00\% |
|  | 29,000 |  | 29,000 |  | - | 0.00\% |
|  | 12,000 |  | 12,000 |  | - | 0.00\% |
|  | 619,680 |  | 619,680 |  | - | 0.00\% |
|  | 2,274,886 |  | 2,320,250 |  | 45,364 | 1.99\% |
|  | 2,274,886 |  | 2,320,250 |  | 45,364 | 1.99\% |
|  | 76,125 |  | 76,125 |  | - | 0.00\% |
|  | - |  | - |  | - |  |
|  | 37,996 |  | 31,750 |  | $(6,246)$ | -16.44\% |
|  | 114,121 |  | 107,875 |  | $(6,246)$ | -5.47\% |
|  | 114,121 |  | 107,875 |  | $(6,246)$ | -5.47\% |
| \$ | 39,698,537 | \$ | 39,922,820 | \$ | 224,283 | 0.56\% |
|  | 200,000 |  | 500,000 |  | 300,000 | 150.00\% |
|  | 360,000 |  | 378,437 |  | 18,437 | 5.12\% |
|  | 95,000 |  | 130,000 |  | 35,000 | 36.84\% |

$\xlongequal{\overline{\$ 40,353,537}} \xlongequal{\text { \$ } 40,931,257} \xlongequal{\substack{\$ 1.43 \%}}$

| Town | \$ | 6,486,345 | \$ | 5,407,971 | \$ | $(1,078,374)$ | -16.63\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | (1,500,000) | \$ | $(1,500,000)$ |  |
| Town |  | 1,214,947 |  | 1,256,427 | \$ | 41,480 | 3.41\% |
|  |  | 646,240 |  |  |  |  |  |
|  |  | 8,347,531 |  | 5,164,398 |  | $(2,536,893)$ | -30.39\% |
| BoE |  | 558,900 |  | 2,829,400 |  | 2,270,500 | 406.24\% |
|  |  |  |  | (1,500,000) |  | $(1,500,000)$ |  |
| boe |  | 1,037,178 |  | 473,288 |  | $(563,891)$ | -54.37\% |
|  |  | 1,596,078 |  | 1,802,688 |  | 206,610 | 12.94\% |
|  | \$ | 9,943,609 | \$ | 6,967,086 | \$ | (2,976,524) | $\underline{-29.93 \%}$ |


| The following capital projects are included in the | ansfer to Tax Fu | Capital Project |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Capital Project- Town | Department | 2018-19 Approved | 2019-20 <br> Approved | 2019-20 Recommended for Bonding | 2019-20 <br> Recommended to Tax Funding |
| Town Revaluation 2018 | Tax Assessor | 72,000 |  |  |  |
| IT Hardware / Software Replacement | Information Technology | 75,000 |  |  |  |
| IT-Hardware/Software | Information Technology |  | 90,000 | 90,000 |  |
| WAN Software / Hardware | Information Technology |  | 60,000 | 60,000 |  |
| Wide Area Network End of Life Replacement | Information Technology | 60,000 |  |  |  |
| Equipment / Tools | Fire |  | 10,000 |  | 10,000 |
| Fire Hose Replacement | Fire |  | 6,000 |  | 6,000 |
| Fire Hose Replacement | Fire | 10,000 |  |  |  |
| Personal Protective Equipment | Fire |  | 54,000 |  | 54,000 |
| Personal Protective Equipment | Fire | 22,700 |  |  |  |
| Radio Replacement | Fire | 21,254 |  |  |  |
| Rescue Truck Replacement | Fire |  | 500,000 | 500,000 |  |
| SCBA Air Bottles | Fire | 6,000 | 14,172 |  | 14,172 |
| Water Supply improvement | Fire | 10,000 | 10,000 |  | 10,000 |
| Replacement vehicle | Parking | 40,000 | 42,500 | 42,500 | - |
| Kiwanis Park Shade Umbrellas | Recreation |  | 16,500 |  | 16,500 |
| Mead Park Colonnade Improvements | Recreation |  | 22,000 |  | 22,000 |
| Vehicle Replacement - Recreation | Recreation | 27,500 | 46,000 | 46,000 | - |
| Water Tower Softball Field Lighting | Recreation |  | 125,000 | 50,000 |  |
| Waveny Athletic Field Fencing * | Recreation |  | 15,000 |  | 15,000 |
| Waveny Trail Extension * | Recreation |  | 30,000 | 30,000 |  |
| Bullet Proof Vest Replacement | Police | 5,000 | 8,750 |  | 5,000 |
| Equipment for new vehicles (2) | Police |  | 12,000 |  | 12,000 |
| Equipment for new vehicles (3) | Police | 20,000 |  |  | - |
| Mobile Data Terminal Replacement | Police |  | 7,000 |  | 7,000 |
| Mobile Radio Replacement | Police | 4,000 | 5,000 |  | 5,000 |
| Police vehicles (2) | Police | 93,000 | 62,000 | 62,000 |  |
| Portable radio replacement | Police | 12,000 | 12,000 |  | 12,000 |
| Taser Replacement | Police | 5,000 | 5,000 |  | 5,000 |
| Vehicle changeover costs (2) | Police | 10,000 | 8,000 |  | 8,000 |
| Animal Control Shelter | DPW-Town Buildings |  | 15,000 |  | 15,000 |
| Eng./Oil to Gas conversions Town Blds | DPW-Town Buildings |  | 130,000 | 130,000 |  |
| Fire House | DPW-Town Buildings | 15,000 |  |  |  |
| Highway Garage - Old Incinerator bldg. | DPW-Town Buildings | 51,141 | 208,486 | 208,486 |  |
| Irwin Park Gores Pavilion | DPW-Town Buildings |  | 111,395 | 111,395 |  |
| Irwin Park Guest Apartment | DPW-Town Buildings | 8,302 |  |  |  |
| Kiwanis Park Pavilion | DPW-Town Buildings | 10,250 | 17,300 |  | 17,300 |
| Mead Park Lodge | DPW-Town Buildings |  | 11,350 |  | 11,350 |
| Nature Ctr. Potting Shed/Old Greenhouse | DPW-Town Buildings |  | 25,000 |  | 25,000 |
| Parks Garage Saxe | DPW-Town Buildings | 300 | 12,610 |  | 12,610 |
| Parks Garage Saxe | DPW-Town Buildings |  | 56,840 | 56,840 |  |
| School House Apartments / Daycare | DPW-Town Buildings |  | 76,050 | 76,050 |  |
| Supervisor Vehicle | DPW-Town Buildings | 35,000 |  |  |  |
| Town Hall | DPW-Town Buildings |  | 90,000 | 90,000 |  |
| Transfer Station | DPW-Town Buildings | 10,000 | 50,000 | 50,000 |  |
| WW Treatment - 3 pumping stations | DPW-Town Buildings |  | 3,574 |  | 3,574 |
| Waste Water Treatment Buildings- control* | DPW-Town Buildings |  | 2,071 |  | 2,071 |
| ADA Evaluation and Transition Plan | DPW Admin |  | 75,000 |  | 75,000 |
| Bridge at West Road | DPW Admin |  | 100,000 | 100,000 |  |
| Drainage | DPW Admin |  | 50,000 | 50,000 |  |
| Electronic Vehicle Charging Stations | DPW Admin | 10,000 |  |  |  |
| Guide Rails | DPW Admin |  | 50,000 | 50,000 |  |
| Parking Lots (b) | DPW Admin |  | 500,000 | 500,000 |  |
| Pavement Management Program (a) | DPW Admin |  | 2,438,065 | 1,650,000 | 350,000 |
| Pavement Preservation | DPW Admin | 250,000 | 250,000 |  | 250,000 |
| Scanner/Plotter | DPW Admin | 10,000 |  |  |  |
| Sidewalks - Improvements \& New | DPW Admin |  | 300,000 | 300,000 |  |
| Signage and Striping | DPW Admin | 25,000 | 25,000 |  | 25,000 |
| Supervisor Vehicle (Truck) | DPW Admin | 35,000 |  |  |  |
| 2 WD Dump/Sander Truck | DPW-Highway |  | 190,000 | 190,000 |  |
| Equipment Refurbishing | DPW-Highway | 25,000 | 25,000 |  | 25,000 |
| Low-Boy Dump Truck | DPW-Highway |  | 53,000 | 53,000 |  |
| Pick-up Truck | DPW-Highway |  | 45,000 | 45,000 | - |
| VacAll | DPW-Highway |  | 280,000 | 280,000 |  |
| Hook Truck Replacement | DPW-Transfer |  | 120,700 | 120,700 |  |
| Install Automatic Gates | DPW-Transfer |  | 20,000 |  | 20,000 |
| Loader Tires | DPW-Transfer | 22,000 |  |  |  |



Sewer

Expenditures
Administration (Tax Collector sewer expense)
Operation of Plant
Insurance
Debt Service
Contingency
Total Sewer Operating Expense
Capital
Engineering Service
19Pump
19Rehab
19GrPump
Submersible Pump
Sewer Rehabilitation
UV Re-Hab
Horizontal Pump Grinder
Total Sewer Capital Expense
Total Sewer Expenditures
Revenues
Town Grant for Use of Sewer System
Sewer Connection Permit
Sewage Disposal Fees
Earned Interest
Prior Year Taxes
Lien Fees \& Interest
Nitrogen Credit
Contribution from Major Maintenance Reserve
Total Sewer Revenues

Amount to be Raised by Sewer Billing
(Budgeted Expenses Less Est. Revenue)

Other Fund Budgets

Waveny Pool Fund
Total Revenues
Total Operating Expenses
Revenues Over (Under) Expenditures
Railroad Property Fund
Total Revenues
Total Operating Expenses
Revenues Over (Under) Expenditures
Property Rental Fund
Total Revenues
Total Operating Expenses
Revenues Over (Under) Expenditures

Movie Theater Fund
Total Revenues
Total Operating Expenses
Revenues Over (Under) Expenditures

Dog License Fund
Total Revenues
Total Operating Expenses
Revenues Over (Under) Expenditures

Parking Fund
Total Revenues
Total Operating Expenses
Revenues Over (Under) Expenditures

| \$ | 60,632 | \$ | 62,430 | \$ | 1,798 | 2.96\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1,269,726 |  | 1,287,746 |  | 18,020 | 1.42\% |
|  | 85,000 |  | 85,000 |  | - | 0.00\% |
|  | 59,715 |  | 62,100 |  | 2,385 | 3.99\% |
|  | 12,170 |  | 12,170 |  | - | 0.00\% |
|  | 1,487,244 |  | 1,509,446 |  | 22,202 | 1.49\% |
|  | 20,000 |  | 20,000 |  | - | 0.00\% |
|  |  |  | 13,400 |  | 13,400 |  |
|  |  |  | 10,000 |  | 10,000 |  |
|  |  |  | 31,000 |  | 31,000 |  |
|  | 13,400 |  |  |  | $(13,400)$ | -100.00\% |
|  | 10,000 |  |  |  | $(10,000)$ | -100.00\% |
|  | 30,000 |  | 30,000 |  | - | 0.00\% |
|  | 30,000 |  | - |  | $(30,000)$ | -100.00\% |
|  | 103,400 |  | 104,400 |  | 1,000 | 0.97\% |
|  | 1,590,644 |  | 1,613,846 |  | 23,202 | 1.46\% |
|  | 76,125 |  | 76,125 |  | - | 0.00\% |
|  | 600 |  | 600 |  | - | 0.00\% |
|  | 29,500 |  | 37,055 |  | 7,555 | 25.61\% |
|  | 1,000 |  | 1,000 |  | - | 0.00\% |
|  | 3,000 |  | 3,000 |  | - | 0.00\% |
|  | 1,500 |  | 1,500 |  | - | 0.00\% |
|  | 48,000 |  | 42,000 |  | $(6,000)$ | -12.50\% |
|  | 80,000 |  | 80,000 |  | - | 0.00\% |
|  | 239,725 |  | 241,280 |  | 1,555 | 0.65\% |
| \$ | 1,350,919 | \$ | 1,372,566 | \$ | 21,647 | 1.60\% |


| \$ | 567,746 | \$ | 590,267 |  | 22,521 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 567,746 |  | 590,267 |  | 22,521 | 3.97\% |
| \$ | - | \$ | - | \$ | - |  |
| \$ | 194,493 | \$ | 193,000 | \$ | $(1,493)$ | -0.77\% |
|  | 194,493 |  | 193,000 |  | $(1,493)$ | -0.77\% |
| \$ | - | \$ | - | \$ | - |  |
| \$ | 9,600 | \$ | 9,600 |  | - | 0.00\% |
|  | 9,600 |  | 9,600 |  | - | 0.00\% |
| \$ | - | \$ | - | \$ | - |  |
| \$ | 110,400 | \$ | 110,400 |  | - | 0.00\% |
|  | 110,400 |  | 110,400 |  | - | 0.00\% |
| \$ | - | \$ | - | \$ | - |  |
| \$ | 30,305 | \$ | 30,605 | \$ | 300 | 0.99\% |
|  | 30,305 |  | 30,605 |  | 300 | 0.99\% |
| \$ | - | \$ | - | \$ | - |  |
| \$ | 144,524 | \$ | 185,000 | \$ | 40,476 | 28.01\% |
|  | - |  | 185,000 |  | 185,000 |  |
| \$ | 144,524 | \$ | - | \$ | $(144,524)$ |  |

## GENERAL FUND MILL RATE CALCULATION

|  | 2018-2019 <br> Budget <br> Approved | 2019-2020 <br> Budget Approved | Variance | \% Change |
| :---: | :---: | :---: | :---: | :---: |
| Town Operating | 33,484,024 | 34,145,469 | 661,445 | 1.98\% |
| Town Health Benefits | 5,049,742 | 4,899,741 | $(150,001)$ | -2.97\% |
| Town Capital | 1,214,947 | 1,256,427 | 41,480 | 3.41\% |
| Town Debt | 9,347,315 | 9,379,025 | 31,710 | 0.34\% |
| Town Expenditures | 49,096,027 | 49,680,662 | 584,634 | 1.19\% |
| Town Revenue | 7,418,450 | 7,859,729 | 441,279 | 5.95\% |
| Town Expenditures net of Revenue | 41,677,577 | 41,820,933 | 143,355 | 0.34\% |
| OPEB Contribution | 500,000 | 440,000 | $(60,000)$ | -12.00\% |
| Pension Contribution | 1,319,771 | 1,446,047 | 126,276 | 9.57\% |
| Pension \& OPEB Contributions | 1,819,771 | 1,886,047 | 66,276 | 3.64\% |
| BOE Operating | 77,772,202 | 79,145,162 | 1,372,960 | 1.77\% |
| BOE Health Benefits | 11,991,285 | 12,289,526 | 298,241 | 2.49\% |
| BOE Capital | 1,037,178 | 473,288 | $(563,891)$ | -54.37\% |
| BOE Debt | 9,222,715 | 7,465,731 | $(1,756,984)$ | -19.05\% |
| BOE Expenditures | 100,023,380 | 99,373,707 | $(649,674)$ | -0.65\% |
| BOE Grant Revenues | 1,000,000 | 1,000,000 | - | 0.00\% |
| BOE Expenditures net of Revenues | 99,023,380 | 98,373,707 | $(649,674)$ | -0.66\% |
| Total Expenditure Budget | 150,939,179 | 150,940,415 | 1,237 | 0.00\% |
| Total Revenue Budget | 8,418,450 | 8,859,729 | 441,279 | 5.24\% |
| Total Budget net of Revenues | 142,520,729 | 142,080,686 | $(440,042)$ | -0.31\% |
| Contribution from Fund Balance | 2,500,000 | 3,000,000 | 500,000 | 20.00\% |
| Amount to be Raised by Taxation | 140,020,729 | 139,080,686 | $(940,042)$ | -0.67\% |
| Taxable Grand List | 8,344,320,446 | 7,706,360,081 | $(637,960,365)$ | -7.65\% |
| Budgeted Collection Rate | 98.50\% | 98.50\% | - | 0.00\% |
| Mill Rate | 16.960 | 18.240 | 1.280 | 7.55\% |
| Collection at Estimated Collection Rate | 141,518,507 | 140,564,149 | (954,358.421) | -0.67\% |
| Amount to be Collected | 139,395,729 | 138,455,686 | (940,042.650) | -0.67\% |
| January Supplemental Tax Collection | 625,000 | 625,000 | - | 0.00\% |

## TOWN OF NEW CANAAN

## 2019-2020 General Fund Revenue Summary

|  | $\begin{gathered} \text { 2015-2016 } \\ \text { ACTUAL } \\ \hline \end{gathered}$ | 2016-2017 ACTUAL | $\begin{gathered} \text { 2017-2018 } \\ \text { ACTUAL } \end{gathered}$ | 2018-2019 REVISED | $\begin{aligned} & \text { 2019-2020 } \\ & \text { ADOPTED } \\ & \hline \end{aligned}$ | \$ <br> VARIANCE | \% <br> VARIANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| CURRENT TAX COLLECTIONS |  |  |  |  |  |  |  |
| Tax Collections - Current | 130,242,824 | 133,951,446 | 138,070,569 | 140,020,729 | 139,080,686 | $(765,042.15)$ | -0.55\% |
|  | 130,242,824 | 133,951,446 | 138,070,569 | 140,020,729 | 139,080,686 | $(765,042)$ | -0.55\% |
| TAX LIENS, INTEREST, PRIOR YEAR TAXES |  |  |  |  |  |  |  |
| Tax Collections - Prior Yrs | 170,439 | 363,998 | 402,057 | 350,000 | 350,000 | - | 0.00\% |
| Lien Fees And Interest | 345,477 | 315,339 | 291,666 | 300,000 | 300,000 | - | 0.00\% |
|  | 515,916 | 679,337 | 693,724 | 650,000 | 650,000 | - | 0.00\% |
| INTERGOVERNMENTAL |  |  |  |  |  | - |  |
| Casino Revenue Sharing | 8,510 | 8,954 | 8,816 | - | - | - |  |
| Road Maintenance | 331,097 | 331,606 | 332,065 | - | - | - |  |
| Road Maintenance |  |  | - |  | - | - |  |
| State Reimb School Proj - Prin/Int | 169,060 | 168,036 | 232,864 | 73,766 | - | $(73,766)$ | -100.00\% |
| State Reimb School Proj - Inte | 4,354 | - | 4,316 | - | - | - |  |
| Educational Cost Sharing Grant | 1,198,644 | 372,630 | 357,804 | - | 271,622 | 271,622 |  |
| Municipal Revenue Sharing Grant | - | 168,106 | - | - | - | - |  |
| Renters Rebate Grant Offset |  |  | - |  | - | - |  |
|  | 1,711,665 | 1,049,332 | 935,865 | 73,766 | 271,622 | 197,856 | 268.22\% |
| LICENSES AND PERMITS |  |  |  |  |  |  |  |
| Blasting Permit Fees | - | - | 180 | - | - | - |  |
| Liquor Licenses | 48 | 56 | 54 | 60 | 500 | 440 | 733.33\% |
| Dog Lic. Clerk Fees | 3,088 | 2,849 | 2,984 | 3,000 | 3,000 | - | 0.00\% |
| Peddlers And Vendors Licenses |  |  | - |  | 75 | 75 |  |
| Zoning Permits | 97,492 | 71,480 | 68,147 | 65,000 | 65,000 | - | 0.00\% |
| Refuse \& Septic Inspections | 4,100 | 4,400 | 4,100 | 4,300 | 4,100 | (200) | -4.65\% |
| Restaurant Permits | 45,825 | 43,175 | 36,050 | 30,000 | 30,000 | - | 0.00\% |
| Barbers \& Salons | 3,875 | 5,750 | 4,025 | 3,000 | 4,000 | 1,000 | 33.33\% |
| Well Permits | 6,200 | 6,750 | 8,900 | 3,500 | 5,000 | 1,500 | 42.86\% |
| Amusement Permits | 130 | 225 | 406 | 200 | 400 | 200 | 100.00\% |
| Pistol Permits | 7,710 | 4,620 | 3,430 | 4,000 | 4,000 | - | 0.00\% |
| Building Permits | 1,016,256 | 926,129 | 841,005 | 900,000 | 900,000 | - | 0.00\% |
| Misc. Health Permits | 29,658 | 44,636 | 50,151 | 40,000 | 50,000 | 10,000 | 25.00\% |
| Driveway Permits | 1,530 | 2,800 | 2,050 | 500 | 500 | - | 0.00\% |
| Septic Permits | 72,450 | 44,110 | 49,200 | 45,000 | 45,000 | - | 0.00\% |
| Sewer Connection Permits | 200 | 1,600 | 800 | 100 | 100 | - | 0.00\% |
| Street Opening Permits | 20,400 | 19,385 | 18,681 | 20,000 | 20,000 | - | 0.00\% |
|  | 1,308,962 | 1,177,964 | 1,090,163 | 1,118,660 | 1,131,675 | 13,015 | 1.16\% |
| FINES AND FORFEITURES |  |  |  |  |  |  |  |
| Parking Tickets | 273,305 | 307,028 | 340,820 | 346,000 | 350,000 | 4,000 | 1.16\% |
| False Alarm Fines-Police | 28,800 | 35,700 | 35,700 | 30,000 | 30,000 | - | 0.00\% |
| False Alarm Fines-Fire |  |  | - |  | - | - |  |
| CT Judicial Revenue Distributions | 31,961 | 37,762 | 28,879 | 35,000 | 35,000 | - | 0.00\% |
|  | 334,066 | 380,490 | 405,399 | 411,000 | 415,000 | 4,000 | 0.97\% |
| USE OF MONEY AND PROPERTY |  |  |  |  |  |  |  |
| Copier Revenue | 14,324 | 16,114 | 10,746 | 8,000 | 8,000 | - | 0.00\% |
| Parking - Box Car |  |  |  |  | 25,000 | 25,000 |  |
| Parking Meters | 323,373 | 312,366 | 331,244 | 340,000 | 320,000 | $(20,000)$ | -5.88\% |
| Parking-Day Passes | 13,322 | 11,298 | 14,213 | 14,000 | 14,000 | - | 0.00\% |
| Parking Permits | 567,167 | 613,127 | 571,133 | 630,000 | 640,000 | 10,000 | 1.59\% |
| Parking Permit Waiting Fee | - | 7,670 | 6,701 | 8,000 | 8,000 | - | 0.00\% |
| Copier Revenue-Police | 2,589 | 2,089 | 1,646 | 1,400 | 1,700 | 300 | 21.43\% |
| Waveny Custodial Fees | 5,894 | 3,125 | 3,273 | 1,250 | 1,250 | - | 0.00\% |
| Rental of Property-Finance | 189,092 | 202,270 | 335,286 | 172,270 | 200,000 | 27,730 | 16.10\% |
| Rental Of Property-Recreation | 56,085 | 48,891 | 35,150 | 5,000 | - | $(5,000)$ | -100.00\% |
| Rental of Property-Waveny | 98,010 | 78,185 | 79,755 | 63,400 | 100,000 | 36,600 | 57.73\% |
| Paddle Tennis Fees | 35,410 | 37,330 | 44,243 | 37,000 | 40,000 | 3,000 | 8.11\% |
| Interest On Investments | 379,364 | 570,638 | 846,131 | 500,000 | 800,000 | 300,000 | 60.00\% |
| Unrealized Gain/Loss | $(52,881)$ | $(292,919)$ | $(233,490)$ | - | - | - |  |
| Dividends | 2,462 | 5,142 | - | - | - | - |  |
|  | 1,634,210 | 1,615,325 | 2,046,030 | 1,780,320 | 2,157,950 | 377,630 | 21.21\% |
| SCHOOL RENTAL FEES |  |  |  |  |  |  |  |
| School Rental Fees | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | - | 0.00\% |


|  | 2015-2016 <br> ACTUAL | 2016-2017 ACTUAL | 2017-2018 ACTUAL | 2018-2019 REVISED | $\begin{aligned} & 2019-2020 \\ & \text { ADOPTED } \end{aligned}$ | \$ <br> VARIANCE | \% <br> VARIANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | - | 0.00\% |
| CHARGES FOR SERVICES |  |  |  |  |  |  |  |
| Sales Of Codes And Regulations | 6,662 | 6,295 | 6,112 | 6,000 | 6,000 | - | 0.00\% |
| Vital Statistics Fees | 18,094 | 20,867 | 22,301 | 17,000 | 18,000 | 1,000 | 5.56\% |
| Marriage License Fees-Town | - | - | 88 | 1,000 | 1,000 | - |  |
| Testing \& Hiring application | 1,360 | - |  | - | - |  |  |
| Flu Clinics | - | - | 9,155 | - | - | - |  |
| Recording Fees | 91,309 | 84,786 | 73,516 | 90,000 | 80,000 | $(10,000)$ | -11.11\% |
| MERS-Town GF Fees | 43,635 | 40,770 | 31,770 | 40,000 | 35,000 | $(5,000)$ | -12.50\% |
| Conveyance Fees | 1,319,182 | 1,288,159 | 1,275,492 | 1,350,000 | 1,275,000 | $(75,000)$ | -5.56\% |
| State Telephone Line Grant | 62,077 | 65,494 | 55,239 | 67,513 | 67,513 | - | 0.00\% |
| Renters Rebate Grant Offset | - | - | - | $(13,000)$ | - | 13,000 | -100.00\% |
| Miscellaneous Income | 39,756 | 1,703 | 161,789 | - | - | - |  |
| Notary Fees | - | - | 309 | 340 | 400 | 60 | 17.65\% |
| Trade Names | - | - | 90 | 290 | 560 | 270 | 93.10\% |
| Miscellaneous Income-Town Clerk | - | - | 519 | 970 | 650 | (320) | -32.99\% |
| Zoning Board Of Appeals Fees | 13,600 | 8,000 | 6,400 | 6,000 | 4,500 | $(1,500)$ | -25.00\% |
| Planning And Zoning Application Fee | 13,000 | 14,300 | 11,900 | 13,000 | 13,000 | (1,500) | 0.00\% |
| Flu Clinics | 9,517 | 10,703 | - | 8,000 | 8,000 | - | 0.00\% |
| Inland Wetland App/Violation Fees | 67,360 | 71,782 | 42,010 | 35,000 | 35,000 | - | 0.00\% |
| Testing \& Hiring Application Fees | - | - | - | 6,855 | - | $(6,855)$ | -100.00\% |
| Fingerprint Fees | 7,275 | 7,865 | 6,100 | 6,750 | 6,750 | - | 0.00\% |
| Transfer Station Dump Fees | 44,149 | 41,063 | 54,189 | 30,000 | 45,000 | - | 0.00\% |
| Transfer Station Tipping Fees | 379,751 | 401,704 | 412,809 | 445,000 | 445,000 | 15,000 | 3.37\% |
| Transfer Station Recycling | 71,408 | 51,303 | 55,040 | 35,785 | 35,785 | - | 0.00\% |
| Transfer Station Sticker Fees | 131,845 | 131,950 | 131,220 | 140,000 | 140,000 | - | 0.00\% |
| Field Usage Fee | 50,520 | 21,960 | 57,280 | 74,000 | - | $(74,000)$ | -100.00\% |
| Concessions and Commissions | - | 10,000 | 5,000 | 6,000 | 6,000 | - | 0.00\% |
| Park and Recreation Fees | 177,735 | 155,978 | 120,527 | 180,000 | 180,000 | - | 0.00\% |
| Dog Park Fees | 19,736 | 18,470 | 20,110 | 18,750 | 18,750 | - | 0.00\% |
| Other Classes \& Programs Offset | 457,230 | 497,290 | 452,055 | 485,000 | 485,000 | - | 0.00\% |
| Copier Revenue | - | - | 3,963 | 8,200 | 4,000 |  | 0.00\% |
| Miscellaneous Income - BOE | 7,397 | 7,120 | - | - | - |  |  |
| Senior Citizens Program | 120,449 | 117,376 | 112,227 | 122,000 | 122,000 | - | 0.00\% |
| Senior Program Lunches | 445 | - | - | 2,250 | 2,250 | - | 0.00\% |
|  | 3,153,490 | 3,074,936 | 3,127,211 | 3,182,703 | 3,035,158 | $(143,345)$ | -4.50\% |
| REIMBURSEMENTS AND REFUNDS |  |  |  |  |  |  |  |
| Elderly Tax Exemption | 148 | 141 | 102 | - | - | - |  |
| State Grants | 200 | 200 | 6,910 | 200 | 200 | - | 0.00\% |
| Reimbursements |  |  | - |  | - | - |  |
| Sale Of Assets | 38,705 | 30,795 | 22,400 | 10,000 | 10,000 | - | 0.00\% |
| NSF Fees | 125 | 225 | (94) | 100 | 100 | - | 0.00\% |
| Homeowner Tax Relief | 25,538 | 21,760 | - | - | - | - |  |
| State Property Rebate | - | 7,331 | - | - | 101,728 | 101,728 |  |
| DEEP Administrative Cost Reven | 174 | - |  | - | - |  |  |
| Additional Veterans Exemption | 1,279 | 1,149 | 1,134 | - | - | - |  |
| Insurance Recoveries | - | - | 2,605 | - | - | - |  |
| Insurance Recoveries | - | - | 1,500 | - | - | - |  |
| Legal Reimbursement | 113 | - | 30,000 | - | - | - |  |
| Member Equity | 52,070 | 74,867 | 120,612 | - | - | - |  |
| Pharmacy Subsidies \& Rebates | 16,178 | - |  | - | - |  |  |
| DEEP Admin Cost Revenue-P\&Z | 972 | 920 | 868 | 800 | 800 | - | 0.00\% |
| Workers Comp Offset | 56,416 | 74,148 | 56,418 | 60,000 | 60,000 | - | 0.00\% |
| Donations | - | 150 |  | - | - |  |  |
| LoCIP | - | - | - | 106,401 | - | $(106,401)$ |  |
| LoCIP | 375,109 | - | - | - | - | - | 0.00\% |
| Welfare Recoveries | - | - | 725 | - | - | - |  |
| IRS Audit | 199,096 | - |  | - | - |  |  |
| School H\&W Reimbursements | 14,911 | 14,721 | 13,824 | 14,500 | 15,496 | 996 | 6.87\% |
|  | 781,035 | 226,406 | 257,003 | 192,001 | 188,324 | $(3,677)$ | -1.92\% |
| BOE Grants |  |  |  |  |  |  |  |
| BOE - Excess Cost Grant | 732,329 | 996,700 | 1,080,156 | 1,000,000 | 1,000,000 | - | 0.00\% |
|  | 732,329 | 996,700 | 1,080,156 | 1,000,000 | 1,000,000 | - | 0.00\% |


|  | 2015-2016 ACTUAL | 2016-2017 ACTUAL | 2017-2018 ACTUAL | 2018-2019 <br> REVISED | $\begin{aligned} & \text { 2019-2020 } \\ & \text { ADOPTED } \end{aligned}$ | \$ <br> VARIANCE | \% VARIANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| OTHERS \& ADJUSTMENTS |  |  |  |  |  |  |  |
| Prior Year Adjustment | $(2,111)$ | 7,318 |  |  |  |  |  |
| Operating Transfers In | $(393,143)$ | - |  | - |  |  |  |
| Lease Financing | 800,000 | - |  | - | - |  |  |
|  | 404,746 | 7,318 | - | - |  | - |  |
| TOTAL GENERAL FUND | 140,829,242 | 143,169,255 | 147,716,119 | 148,439,179 | 147,940,415 | $(319,563)$ | -0.22\% |

## 2019-2020 General Fund Expenditure Summary

|  | $\begin{gathered} \text { 2015-2016 } \\ \text { ACTUAL } \end{gathered}$ | $\begin{gathered} 2016-2017 \\ \text { ACTUAL } \end{gathered}$ | $\begin{gathered} \text { 2017-2018 } \\ \text { ACTUAL } \end{gathered}$ | 2018-2019 <br> REVISED | $\begin{aligned} & \text { 2019-2020 } \\ & \text { ADOPTED } \end{aligned}$ | \$ <br> VARIANCE | \% <br> VARIANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Non Department |  |  |  |  |  |  |  |
| Leased Equipment Purchased | 800,000 | - | - | - | - | - |  |
| Prior Year Adjustment | $(170,290)$ | 228,276 | 446 | - | - | - |  |
|  | 629,710 | 228,276 | 446 | - | - |  |  |
| First Selectman |  |  |  |  |  |  |  |
| Salaries F/T | 347,450 | 359,800 | 368,482 | 388,503 | 418,684 | 30,181 | 7.77\% |
| Salaries P/T | 15,992 | 16,042 | 16,042 | 41,042 | 16,042 | $(25,000)$ | -60.91\% |
| Salaries O/T | 821 | 1,054 | 1,214 | 2,000 | 2,040 | 40 | 2.00\% |
| Social Security | 25,258 | 25,629 | 27,755 | 33,016 | 33,399 | 383 | 1.16\% |
| 401A Employer Contributions | - | - | 5,843 | 10,852 | 14,576 | 3,724 | 34.32\% |
| Longevity | 600 | 700 | 500 | 600 | 600 | - | 0.00\% |
| Economic Development | 8,571 | 2,800 | 450 | 3,060 | 30,000 | 26,940 | 880.39\% |
| Professional Services |  |  | - |  | 20,000 | 20,000 |  |
| Office Equip Lease/Rental | 2,362 | 2,099 | 2,339 | 2,550 | 2,550 | - | 0.00\% |
| Town Contribution | - | 267,000 |  |  |  | - |  |
| Postage | 142 | 298 | 173 | 510 | 400 | (110) | -21.57\% |
| Advertising | 473 | 198 | - | 510 | 500 | (10) | -1.96\% |
| Travel | 201 | 140 | 223 | 510 | 400 | (110) | -21.57\% |
| Meals \& Entertainment | 1,503 | 1,220 | 4,120 | 4,080 | 4,200 | 120 | 2.94\% |
| Supplies Office | 907 | 1,162 | 1,183 | 1,500 | 1,500 | - | 0.00\% |
| Voice / Data | 3,571 | 2,778 | 1,219 | 2,500 | 2,500 | - | 0.00\% |
| Dues And Subscriptions | 2,237 | 2,317 | 14,649 | 15,000 | 15,000 | - | 0.00\% |
|  | 410,088 | 683,236 | 444,192 | 506,233 | 562,391 | 56,158 | 11.09\% |
| Finance |  |  |  |  |  |  |  |
| Salaries F/T | 482,875 | 597,363 | 622,927 | 624,109 | 639,948 | 15,839 | 2.54\% |
| Salaries P/T | 587 | 1,392 | 13,202 | 20,000 | 20,000 | - | 0.00\% |
| Salaries O/T | 29 | 465 | 254 | 500 | 510 | 10 | 2.00\% |
| Social Security | 34,331 | 43,909 | 47,710 | 49,313 | 50,525 | 1,212 | 2.46\% |
| 401A Employer Contributions | 20,213 | 33,082 | 38,410 | 41,663 | 43,083 | 1,420 | 3.41\% |
| Longevity | 100 | - | 100 | - | - | - |  |
| Accrued Benefits Payout | - | 8,560 | 6,517 | - | - | - |  |
| Service Contracts | - | 45,912 | 46,116 | 47,000 | 47,000 | - | 0.00\% |
| Prof Service | 43,598 | 2,202 | - | 3,000 | 1,800 | $(1,200)$ | -40.00\% |
| Prof Service Audit | 93,998 | 100,882 | 69,164 | 90,000 | 90,000 | - | 0.00\% |
| Prof Serv Special Audit | 23,344 | 122,570 | 114,372 | 188,990 | 135,000 | $(53,990)$ | -28.57\% |
| Office Equip Lease/Rental | 3,247 | 2,802 | 2,839 | 4,275 | 4,000 | (275) | -6.43\% |
| Postage | 4,928 | 5,103 | 4,922 | 5,000 | 4,000 | $(1,000)$ | -20.00\% |
| Advertising | 558 | 648 | 90 | 800 | 1,600 | 800 | 100.00\% |
| Travel | 833 | 697 | 1,670 | 2,000 | 6,500 | 4,500 | 225.00\% |
| Prog Meeting Expense | - | - | 121 | 265 | 200 | (65) | -24.53\% |
| Supplies Office | 2,369 | 4,387 | 4,393 | 6,100 | 5,610 | (490) | -8.03\% |
| Voice / Data | 1,530 | 1,339 | 270 | 2,070 | 2,000 | (70) | -3.38\% |
| Dues And Subscriptions | 685 | 685 | 1,555 | 1,700 | 1,900 | 200 | 11.76\% |
| Investment Management Fees | 27,327 | 27,337 | 13,778 | 9,065 | - | $(9,065)$ | -100.00\% |
| Banking \& Transaction Fees | 3,081 | 548 | 112 | - | 250 | 250 |  |
|  | 743,635 | 999,883 | 988,521 | 1,095,850 | 1,053,926 | $(41,924)$ | -3.83\% |
| Tax Assessor |  |  |  |  |  |  |  |
| Salaries F/T | 250,669 | 257,128 | 261,900 | 268,702 | 273,523 | 4,821 | 1.79\% |
| Salaries P/T | 15,174 | 13,487 | 12,331 | 15,450 | 15,759 | 309 | 2.00\% |
| Salaries O/T | - | - | 107 | 800 | 500 | (300) | -37.50\% |
| Social Security | 19,977 | 20,503 | 20,685 | 21,799 | 22,168 | 369 | 1.69\% |
| Longevity | 1,050 | 1,200 | 1,200 | 1,300 | 1,300 | - | 0.00\% |
| Service Contracts | 13,995 | 15,000 | 16,157 | 15,700 | 16,014 | 314 | 2.00\% |
| O/S Contract Service | - | 420 | 450 | 4,000 | 4,000 | - | 0.00\% |
| Repairs Office Equipment | - | - | - | 300 | 200 | (100) | -33.33\% |
| Office Equip Lease/Rental | 1,165 | 1,438 | 1,539 | 1,165 | 1,188 | 23 | 2.00\% |
| Postage | 1,873 | 1,737 | 1,593 | 2,500 | 2,000 | (500) | -20.00\% |
| Advertising | 93 | 396 | 102 | 450 | 200 | (250) | -55.56\% |
| Travel | 110 | 182 | 148 | 1,000 | 600 | (400) | -40.00\% |
| Supplies Office | 2,667 | 1,922 | 1,930 | 2,800 | 2,700 | (100) | -3.57\% |
| Gasoline/Oil | 245 | 131 | 215 | 500 | 506 | 6 | 1.20\% |
| Voice / Data | 1,255 | 1,255 | 1,320 | 1,455 | 1,484 | 29 | 2.00\% |
| Dues And Subscriptions | 1,025 | 600 | 600 | 800 | 750 | (50) | -6.25\% |
|  | 309,298 | 315,400 | 320,277 | 338,721 | 342,892 | 4,171 | 1.23\% |


|  | 2015-2016 <br> ACTUAL | $\begin{gathered} \text { 2016-2017 } \\ \text { ACTUAL } \end{gathered}$ | 2017-2018 ACTUAL | 2018-2019 <br> REVISED | $\begin{aligned} & \text { 2019-2020 } \\ & \text { ADOPTED } \end{aligned}$ | \$ <br> VARIANCE | \% <br> VARIANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Tax Collector |  |  |  |  |  |  |  |
| Salaries F/T | 166,775 | 167,860 | 172,497 | 176,610 | 183,399 | 6,789 | 3.84\% |
| Salaries P/T | 5,999 | 10,322 | 6,974 | 8,160 | 8,160 | - | 0.00\% |
| Salaries O/T | 42 | 510 | 314 | 320 | 320 | - | 0.00\% |
| Social Security | 12,440 | 12,792 | 13,276 | 14,159 | 14,648 | 489 | 3.45\% |
| 401A Employer Contributions | 1,747 | 2,168 | 2,722 | 2,814 | 2,906 | 92 | 3.27\% |
| Longevity | 450 | 450 | 500 | 500 | 400 | (100) | -20.00\% |
| Service Contracts | 7,975 | 13,120 | 7,700 | 10,800 | 10,900 | 100 | 0.93\% |
| Prof Service | 670 | 600 | 600 | 600 | 612 | 12 | 2.00\% |
| DMV Services | 500 | - | - | 1,700 | 1,700 | - | 0.00\% |
| Office Equip Lease/Rental | 2,243 | 1,906 | 2,093 | 2,200 | 2,200 | - | 0.00\% |
| Postage | 20,966 | 20,809 | 16,609 | 20,800 | 20,900 | 100 | 0.48\% |
| Advertising | 1,421 | 1,353 | 675 | 1,400 | 1,400 | - | 0.00\% |
| Travel | 427 | 27 | 412 | 1,000 | 1,000 | - | 0.00\% |
| Supplies Office | 2,214 | 2,483 | 1,304 | 2,400 | 2,400 | - | 0.00\% |
| Voice / Data | 481 | 480 | 480 | - | - | - |  |
| Dues And Subscriptions | 250 | 280 | 175 | 500 | 500 | - | 0.00\% |
|  | 224,600 | 235,161 | 226,330 | 243,963 | 251,445 | 7,482 | 3.07\% |
| Legal |  |  |  |  |  |  |  |
| 401A Employer Contributions |  |  |  | - | - | - |  |
| Prof Serv Legal | 155,165 | 167,335 | 140,440 | 322,700 | 330,000 | 7,300 | 2.26\% |
| Legal-Tree Warden | 66 | - |  |  | - | - |  |
| Legal-Parks \& Recreation | 20 | - |  |  | - | - |  |
| Assessor | 27,611 | 11,654 | 16,978 | - | - | - |  |
| Personnel | 2,349 | 13,229 | 34,116 | - | - | - |  |
| Building | - | 599 |  |  | - | - |  |
| Planning And Zoning | 44,227 | 56,877 | 74,469 | - | - | - |  |
| Public Works | - | 200 |  |  | - | - |  |
| Zoning Board Of Appeals | 26,484 | 28,227 | 18,296 | - | - | - |  |
| Police | 1,078 | - | 7,306 | - | - | - |  |
| Inland Wetlands | 3,662 | 2,904 | 4,048 | - | - | - |  |
| Fire | - | - | 15,074 | - | - | - |  |
|  | 260,661 | 281,024 | 310,726 | 322,700 | 330,000 | 7,300 | 2.26\% |
| Human Resources |  |  |  |  |  |  |  |
| Salaries F/T | 197,647 | 210,178 | 217,571 | 239,712 | 259,485 | 19,773 | 8.25\% |
| Salaries P/T | 29,760 | 34,753 | 47,942 | 35,000 | 4,000 | $(31,000)$ | -88.57\% |
| Salaries O/T | 499 | 229 | 350 | 500 | 510 | 10 | 2.00\% |
| Social Security | 19,951 | 18,502 | 19,460 | 21,056 | 20,182 | (874) | -4.15\% |
| 401A Employer Contributions | - | - |  | 1,250 | 8,877 | 7,627 | 610.16\% |
| Training - Tuition Reimbursement | 4,000 | 4,000 | 7,632 | 5,000 | 5,000 | - | 0.00\% |
| Longevity | 700 | 700 | 750 | 800 | 500 | (300) | -37.50\% |
| Service Contracts | 2,993 | - |  |  | - | - |  |
| O/S Payroll Processing | 58,378 | 86,176 | 66,213 | 65,000 | 65,000 | - | 0.00\% |
| State Drug \& Alcohol Testing | 4,652 | 4,121 | 4,566 | 5,000 | 5,000 | - | 0.00\% |
| Training | 7,138 | 8,398 | 6,632 | 9,600 | 12,000 | 2,400 | 25.00\% |
| Physicals | 1,385 | 1,493 | 1,327 | 1,900 | 1,500 | (400) | -21.05\% |
| Office Equip Lease/Rental | 1,986 | 1,644 | 1,728 | 1,700 | 1,734 | 34 | 2.00\% |
| Background/Security Checks | 89 | 187 | 318 | 500 | 510 | 10 | 2.00\% |
| Postage | 955 | 742 | 1,005 | 800 | 800 | - | 0.00\% |
| Advertising | 7,993 | 7,703 | 6,850 | 6,000 | 6,500 | 500 | 8.33\% |
| Travel | - | 147 | 92 | 200 | 125 | (75) | -37.50\% |
| Prog Meeting Expense | 111 | 709 | 421 | 500 | 450 | (50) | -10.00\% |
| Supplies Office | 846 | 612 | 759 | 800 | 800 | - | 0.00\% |
| Voice / Data | 801 | 1,082 | 854 | 1,000 | 1,000 | - | 0.00\% |
| Dues And Subscriptions | 384 | 33 | 113 | 250 | 125 | (125) | -50.00\% |
|  | 340,267 | 381,409 | 384,584 | 396,568 | 394,098 | $(2,470)$ | -0.62\% |
| Information Technology |  |  |  |  |  |  |  |
| Salaries F/T | 283,787 | 296,278 | 302,905 | 311,320 | 316,429 | 5,109 | 1.64\% |
| Salaries O/T | 6 | - |  |  | - | - |  |
| Social Security | 20,834 | 21,721 | 22,128 | 23,816 | 24,207 | 391 | 1.64\% |
| Longevity | 950 | 1,000 | 1,050 | 1,000 | 1,000 | - | 0.00\% |
| Service Contracts | 58,671 | 54,886 | 43,612 | 65,500 | 51,000 | $(14,500)$ | -22.14\% |
| Training | 5,644 | - | - | 5,000 | 5,000 | - | 0.00\% |
| Postage | 28 | - | 60 | 100 | 100 | - | 0.00\% |
| Travel | - | - | - | 500 | 100 | (400) | -80.00\% |
| Supplies Office | 687 | 199 | 125 | 500 | 500 | - | 0.00\% |
| Voice / Data | 3,153 | 3,304 | 3,228 | 2,800 | 3,000 | 200 | 7.14\% |
| Voice / Data Allocation | 7,139 | $(1,506)$ | 10,874 | - | - | - |  |
|  | 380,898 | 375,881 | 383,981 | 410,536 | 401,336 | $(9,200)$ | -2.24\% |


|  | 2015-2016 ACTUAL | 2016-2017 <br> ACTUAL | 2017-2018 <br> ACTUAL | 2018-2019 <br> REVISED | $\begin{aligned} & \text { 2019-2020 } \\ & \text { ADOPTED } \end{aligned}$ | \$ <br> VARIANCE | \% <br> VARIANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Town Clerk |  |  |  |  |  |  |  |
| Salaries F/T | 228,688 | 234,355 | 240,000 | 244,708 | 250,511 | 5,803 | 2.37\% |
| Salaries P/T | 44,605 | 50,666 | 51,332 | 74,250 | 74,250 | - | 0.00\% |
| Salaries O/T | 2,548 | 4,174 | 4,174 | 4,000 | 4,080 | 80 | 2.00\% |
| Social Security | 20,583 | 22,006 | 22,013 | 24,706 | 25,156 | 450 | 1.82\% |
| Longevity | 1,000 | 1,000 | 1,200 | 1,300 | 1,300 | - | 0.00\% |
| Service Contracts | 525 | 525 | 525 | 550 | 525 | (25) | -4.55\% |
| Prof Service | 9,473 | 11,325 | 8,455 | 10,425 | 10,425 | - | 0.00\% |
| O/S Contract Service | 14,726 | 12,732 | 13,680 | 16,000 | 16,000 | - | 0.00\% |
| O/S Micro Filming | 3,243 | 2,487 | 2,899 | 2,500 | 2,500 | - | 0.00\% |
| Repairs Record Books | 1,000 | - | 1,000 | 1,000 | 1,000 | - | 0.00\% |
| Repairs Office Equipment | - | 1,714 | 580 | 2,000 | 1,000 | $(1,000)$ | -50.00\% |
| Office Equip Lease/Rental | 7,931 | 7,436 | 8,181 | 7,890 | 8,200 | 310 | 3.93\% |
| Postage | 4,006 | 4,482 | 3,899 | 5,000 | 5,000 | - | 0.00\% |
| Advertising | 3,968 | 5,978 | 4,658 | 10,000 | 10,000 | - | 0.00\% |
| Travel | 159 | 959 | 427 | 1,000 | 1,000 | - | 0.00\% |
| Supplies Office | 16,843 | 17,946 | 16,812 | 24,500 | 20,000 | $(4,500)$ | -18.37\% |
| Voice / Data | 422 | 420 | 420 | 500 | 500 | - | 0.00\% |
| Dues And Subscriptions | 2,602 | 2,276 | 2,515 | 4,000 | 4,000 | - | 0.00\% |
|  | 362,322 | 380,480 | 382,770 | 434,329 | 435,447 | 1,118 | 0.26\% |
| Registrar of Voters |  |  |  |  |  |  |  |
| Salaries F/T |  |  |  |  |  | - |  |
| Salaries P/T | 85,941 | 69,356 | 76,256 | 55,000 | 44,800 | $(10,200)$ | -18.55\% |
| PT Salary Office | - | - |  | 8,000 | 10,000 | 2,000 | 25.00\% |
| PT Elections | - | - |  | 10,000 | 11,000 | 1,000 | 10.00\% |
| 401A Employer Contributions |  |  |  | - | 3,136 | 3,136 |  |
| Social Security | 3,924 | 4,749 | 5,774 | 5,585 | 3,427 | $(2,158)$ | -38.63\% |
| Training | 2,395 | 3,847 | 2,426 | 7,000 | 7,140 | 140 | 2.00\% |
| Education and Outreach | - | - | 158 | 250 | 255 | 5 | 2.00\% |
| Elections-Personnel | 25 | 24,893 | 13,376 | 27,000 | 27,540 | 540 | 2.00\% |
| Elections-Town Services | 3,287 | 3,462 | 398 | 2,500 | 2,550 | 50 | 2.00\% |
| Elections-Support | 3,189 | 3,482 | 1,665 | 4,000 | 4,080 | 80 | 2.00\% |
| Election Equipment-Repair and | 8,381 | 6,018 | 6,815 | 8,000 | 8,160 | 160 | 2.00\% |
| Office Equip Lease/Rental | - | 1,412 | 1,513 | 1,000 | 1,020 | 20 | 2.00\% |
| Canvassing | 134 | 594 | 254 | 3,000 | 3,500 | 500 | 16.67\% |
| Postage | 2,578 | 3,789 | 2,618 | 2,000 | 2,040 | 40 | 2.00\% |
| Advertising | - | - | - | 250 | 255 | 5 | 2.00\% |
| Travel | 384 | 886 | 547 | 750 | 765 | 15 | 2.00\% |
| Supplies Office | 565 | 776 | 804 | 850 | 867 | 17 | 2.00\% |
| Voice / Data | 181 | 181 | 180 | 225 | 230 | 5 | 2.00\% |
| Dues And Subscriptions | 130 | 140 | 195 | 800 | 816 | 16 | 2.00\% |
|  | 111,113 | 123,586 | 112,979 | 136,210 | 131,581 | $(4,629)$ | -3.40\% |
| Land Use |  |  |  |  |  |  |  |
| Salaries F/T | 888,134 | 877,042 | 914,569 | 1,003,846 | 1,039,729 | 35,883 | 3.57\% |
| Salaries P/T | 59,512 | 63,555 | 60,220 | 70,000 | 75,700 | 5,700 | 8.14\% |
| Salaries O/T | 16,995 | 10,613 | 12,943 | 15,000 | 15,300 | 300 | 2.00\% |
| Clerical Assistance | 270 | - | 363 | - | - | - |  |
| Social Security | 70,420 | 70,186 | 73,265 | 83,297 | 86,324 | 3,027 | 3.63\% |
| 401A Employer Contributions | 7,791 | 6,505 | 4,464 | 16,500 | 35,035 | 18,535 | 112.33\% |
| Longevity | 2,100 | 1,600 | 1,500 | 1,500 | 1,500 | - | 0.00\% |
| Accrued Benefits Payout | - | 10,691 | 3,515 | - | - | - |  |
| Service Contracts | 16,950 | 15,264 | 16,028 | 18,000 | 18,360 | 360 | 2.00\% |
| Prof Service | 69,293 | 35,040 | 70,415 | 53,255 | 81,600 | 28,345 | 53.23\% |
| O/S Contractors | 241 | - | - |  | - | - |  |
| Training-Commissioners | 115 | 255 | 420 | 1,500 | 1,530 | 30 | 2.00\% |
| Professional Memberships | 8,747 | 10,927 | 9,813 | 20,000 | 20,400 | 400 | 2.00\% |
| Repairs Office Equipment | - | - | - | 100 | 102 | 2 | 2.00\% |
| Office Equip Lease/Rental | 8,512 | 8,710 | 8,752 | 10,000 | 10,200 | 200 | 2.00\% |
| Postage | 3,240 | 3,062 | 1,951 | 3,500 | 3,570 | 70 | 2.00\% |
| Repairs Mobile Equipment | 189 | - |  |  | - | - |  |
| Advertising | 4,704 | 4,727 | 4,125 | 6,500 | 6,630 | 130 | 2.00\% |
| Travel | 723 | 67 | 2,941 | 1,000 | 1,020 | 20 | 2.00\% |
| Supplies Office | 10,271 | 7,493 | 6,567 | 20,745 | 9,690 | $(11,055)$ | -53.29\% |
| Gasoline/Oil | 2,478 | 2,110 | 2,116 | 3,500 | 1,571 | $(1,929)$ | -55.11\% |
| Voice / Data | 5,265 | 4,577 | 4,465 | 12,000 | 12,240 | 240 | 2.00\% |
| Equip Hand/Shop Tools | 599 | 481 | 749 | 1,000 | 1,020 | 20 | 2.00\% |
| Uniforms \& Equipment | 1,756 | 1,878 | 1,434 | 2,000 | 2,040 | 40 | 2.00\% |
| Dues And Subscriptions | 1,908 | 1,187 | 3,331 | - | - | - |  |
|  | 1,180,213 | 1,135,971 | 1,203,946 | 1,343,243 | 1,423,561 | 80,318 | 5.98\% |


|  | 2015-2016 ACTUAL | $\begin{gathered} \text { 2016-2017 } \\ \text { ACTUAL } \end{gathered}$ | $\begin{gathered} \text { 2017-2018 } \\ \text { ACTUAL } \end{gathered}$ | 2018-2019 <br> REVISED | $\begin{aligned} & \text { 2019-2020 } \\ & \text { ADOPTED } \\ & \hline \end{aligned}$ | \$ <br> VARIANCE | \% <br> VARIANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Conservation Commission |  |  |  |  | - |  |  |
| O/S Contract Service |  |  |  | - | 15,000 | 15,000 |  |
|  | - | - | - | - | 15,000 | 15,000 |  |
| Health \& Security Benefits |  |  |  |  | - |  |  |
| Contribution to Town Bens Fund | 5,889,055 | 5,600,000 | 5,299,742 | 5,049,742 | 4,774,741 | $(275,001)$ | -5.45\% |
| Group Insurance | 336 | - |  |  | - | - |  |
| 401A Employer Contributions | 66,535 | 91,994 | 109,991 | 95,000 | 130,000 | 35,000 | 36.84\% |
| Town Pension Contribution | 781,558 | 867,862 | 1,220,851 | 1,319,771 | 1,446,047 | 126,276 | 9.57\% |
| Unemployment Comp | 9,350 | 4,216 | 24,734 | 15,000 | 15,300 | 300 | 2.00\% |
| Wellness | 10,062 | 8,310 | 8,359 | 8,300 | 8,466 | 166 | 2.00\% |
| OPEB Gasb 45 | 500,000 | 500,000 | 500,000 | 500,000 | 440,000 | $(60,000)$ | -12.00\% |
|  | 7,256,896 | 7,072,382 | 7,163,677 | 6,987,813 | 6,814,554 | $(173,259)$ | -2.48\% |
| Insurance Liability |  |  |  |  | - |  |  |
| Workers Compensation | 815,207 | 802,275 | 757,685 | 840,000 | 742,532 | $(97,468)$ | -11.60\% |
| Deductibles Heart/Hypertension | 178,773 | 198,415 | 77,667 | 225,000 | 225,000 | - | 0.00\% |
| Ins Blanket Coverage | 516,957 | 506,137 | 533,052 | 560,000 | 571,200 | 11,200 | 2.00\% |
|  | 1,510,937 | 1,506,827 | 1,368,404 | 1,625,000 | 1,538,732 | $(86,268)$ | -5.31\% |
| Parking |  |  |  |  | - |  |  |
| Salaries F/T | 260,539 | 205,796 | 240,061 | 313,679 | 342,523 | 28,844 | 9.20\% |
| Salaries Cleaning Allowance | - | 200 | - | - | 800 | 800 |  |
| Salaries P/T | 18,888 | 28,161 | 23,544 | - | - | - |  |
| Salaries O/T | 156 | 255 | 47 | 200 | 204 | 4 | 2.00\% |
| Social Security | 20,836 | 18,939 | 21,147 | 24,705 | 25,932 | 1,227 | 4.97\% |
| 401A Employer Contributions | - | 614 | 3,348 | 6,517 | 10,897 | 4,380 | 67.21\% |
| Longevity | 1,100 | 700 | 750 | 800 | 800 | - | 0.00\% |
| Accrued Benefits Payout | - | 14,522 |  |  | - | - |  |
| Service Contracts | 1,720 | 1,720 | 995 | 1,000 | 1,600 | 600 | 60.00\% |
| O/S Contract Service | 35,006 | 39,266 | 43,341 | 40,000 | 44,000 | 4,000 | 10.00\% |
| Repairs Mobile Equipment | 959 | 2,323 | 804 | 2,300 | 2,300 | - | 0.00\% |
| Repairs Parking Meters | 2,057 | 609 | - | 3,500 | 3,500 | - | 0.00\% |
| Property Service Contract | 6,689 | 6,394 | 6,541 | 6,503 | 6,600 | 97 | 1.49\% |
| Office Equip Lease/Rental | 1,187 | 1,313 | 1,435 | 1,350 | 1,377 | 27 | 2.00\% |
| Postage | 2,091 | 2,968 | 2,635 | 3,000 | 3,000 | - | 0.00\% |
| Supplies Signs | - | 110 | - | 4,000 | 4,000 | - | 0.00\% |
| Supplies Office | 4,418 | 4,579 | 2,765 | 4,500 | 4,500 | - | 0.00\% |
| Gasoline/Oil | 3,314 | 2,597 | 3,560 | 3,800 | 4,111 | 311 | 8.18\% |
| Voice / Data | 5,955 | 6,768 | 8,249 | 9,800 | 9,800 | - | 0.00\% |
| Uniforms \& Equipment | 1,599 | 4,106 | 2,761 | 2,500 | 2,500 | - | 0.00\% |
| Banking and Transaction Fees | 25,978 | 22,280 | 30,634 | 36,000 | 36,000 | - | 0.00\% |
|  | 392,493 | 364,221 | 392,617 | 464,153 | 504,444 | 40,291 | 8.68\% |
| Police |  |  |  |  |  |  |  |
| Salaries F/T | 4,253,040 | 4,415,442 | 4,567,681 | 4,762,677 | 4,894,626 | 131,949 | 2.77\% |
| Salaries Actg Sgt/Lt | 10,007 | 17,516 | 20,135 | 18,500 | 19,000 | 500 | 2.70\% |
| Salaries Cleaning Allowance | 15,400 | 15,750 | 15,050 | 16,450 | 16,450 | - | 0.00\% |
| Salaries Educational | 36,121 | 34,720 | 47,122 | 55,000 | 55,000 | - | 0.00\% |
| Salaries P/T | 36,079 | 35,641 | 33,525 | 40,800 | 41,616 | 816 | 2.00\% |
| Salaries O/T | 391,434 | 284,231 | 215,604 | 250,000 | 225,000 | $(25,000)$ | -10.00\% |
| Salaries O/T-Sick | 59,873 | 72,896 | 66,308 | 75,000 | 70,000 | $(5,000)$ | -6.67\% |
| Salaries O/T-Traffic Enforcement | $(5,880)$ | 254 | 1,081 | 8,000 | 10,000 | 2,000 | 25.00\% |
| Salaries O/T Injury | 3,504 | 200 | 5,606 | 18,000 | 15,000 | $(3,000)$ | -16.67\% |
| Salaries Detective Stand-By Pa | 13,710 | 13,701 | 16,520 | 16,000 | 17,000 | 1,000 | 6.25\% |
| Salaries O/T Training | 75,763 | 79,979 | 74,417 | 95,000 | 95,000 | - | 0.00\% |
| Salaries O/T Accumulated Time | 57,521 | 79,930 | 80,288 | 97,863 | 120,000 | 22,137 | 22.62\% |
| Salaries Shift Differential | 101,666 | 98,178 | 96,895 | 95,000 | 98,000 | 3,000 | 3.16\% |
| Salaries Holiday Sellback | 201,758 | 205,899 | 206,011 | 210,000 | 216,000 | 6,000 | 2.86\% |
| Social Security | 104,514 | 102,448 | 105,591 | 106,515 | 114,924 | 8,409 | 7.89\% |
| Longevity | 15,650 | 15,150 | 14,800 | 15,700 | 15,400 | (300) | -1.91\% |
| Accrued Benefits Payout | 43,583 | 33,775 | 3,030 | - | - | - |  |
| Service Contracts | 37,084 | 43,963 | 45,925 | 46,500 | 46,500 | - | 0.00\% |
| Prof Serv Cons/Testing Promotion | 10,839 | 11,000 | 3,045 | 12,500 | 12,500 | - | 0.00\% |
| Training | 30,860 | 35,326 | 19,921 | 35,000 | 35,000 | - | 0.00\% |
| Substance Reduction Initiative | - | 2,834 | 5,680 | 12,000 | 12,000 | - | 0.00\% |
| Accreditation | 7,043 | 9,829 | 8,821 | 10,000 | 12,000 | 2,000 | 20.00\% |
| Medical Certification Stipend | 16,200 | 16,600 | 16,800 | 17,000 | 17,000 | - | 0.00\% |
| Property Cleaning | 1,707 | - | 432 | 2,000 | 1,500 | (500) | -25.00\% |
| Property Repair / Maintenance | 1,880 | 1,864 | 3,934 | 2,000 | 1,500 | (500) | -25.00\% |
| Repairs Traffic Lights | - | - | - | 1,000 | 750 | (250) | -25.00\% |
| Repairs Emergency Equipment | 5,448 | 5,682 | 7,268 | 6,000 | 7,000 | 1,000 | 16.67\% |
| Repairs Mobile Equipment | 26,805 | 25,171 | 33,186 | 26,000 | 31,000 | 5,000 | 19.23\% |
| Repairs Office Equipment | - | 258 | - | 2,000 | 1,500 | (500) | -25.00\% |


|  | 2015-2016 ACTUAL | 2016-2017 <br> ACTUAL | 2017-2018 <br> ACTUAL | 2018-2019 <br> REVISED | 2019-2020 <br> ADOPTED | \$ <br> VARIANCE | \% <br> VARIANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Property Service Contract | 237 | 235 | 243 | 750 | 750 | - | 0.00\% |
| Office Equip Lease/Rental | 8,251 | 8,168 | 8,725 | 8,100 | 7,100 | $(1,000)$ | -12.35\% |
| Postage | 1,602 | 1,579 | 1,886 | 1,600 | 1,800 | 200 | 12.50\% |
| Advertising | 2,333 | 2,155 | 1,502 | 2,500 | 2,500 | - | 0.00\% |
| Travel | 4,638 | 4,155 | 3,650 | 7,000 | 6,000 | $(1,000)$ | -14.29\% |
| Prog Meeting Expense | 1,492 | 2,004 | 689 | 1,500 | 1,500 | - | 0.00\% |
| Supplies Auto Truck | 10,086 | 4,559 | 1,593 | 12,000 | 11,000 | $(1,000)$ | -8.33\% |
| Supplies Building / Grounds | 4,368 | 6,003 | 7,513 | 10,000 | 10,000 |  | 0.00\% |
| Supplies Photo / Fingerprint | 7,124 | 6,788 | 7,347 | 6,500 | 6,250 | (250) | -3.85\% |
| Photo/Fingerpr.Offset | 84 | - |  |  | - | - |  |
| Supplies - General | 5,690 | 4,381 | 5,226 | 5,000 | 5,000 | - | 0.00\% |
| Supplies Office | 5,933 | 5,654 | 8,606 | 7,000 | 7,000 | - | 0.00\% |
| Electricity | 67,821 | 59,823 | 56,288 | 77,031 | 62,000 | $(15,031)$ | -19.51\% |
| Fuel Oil / Propane | 28,289 | 21,905 | 19,949 | 18,000 | 20,000 | 2,000 | 11.11\% |
| Gasoline/Oil | 78,991 | 57,543 | 50,490 | 60,100 | 56,591 | $(3,509)$ | -5.84\% |
| Water | 3,344 | 3,460 | 3,536 | 4,590 | 4,000 | (590) | -12.85\% |
| Voice / Data | 66,800 | 66,499 | 68,985 | 70,000 | 63,000 | $(7,000)$ | -10.00\% |
| Information Services | 28,464 | 25,375 | 31,798 | 40,000 | 36,000 | $(4,000)$ | -10.00\% |
| Uniforms \& Equipment | 46,008 | 43,801 | 40,427 | 48,000 | 50,000 | 2,000 | 4.17\% |
| SRT Personnel Equipment | 5,694 | 5,359 | 5,494 | 3,137 | 7,000 | 3,863 | 123.15\% |
| Equip - Emergency | 2,954 | 4,562 | 5,291 | 5,000 | 5,000 | - | 0.00\% |
| Equip Ammo / Weapons | 16,011 | 16,123 | 19,313 | 23,500 | 23,500 | - | 0.00\% |
| Dues And Subscriptions | 2,121 | 2,263 | 2,246 | 2,500 | 2,500 | - | 0.00\% |
|  | 5,949,942 | 6,010,626 | 6,065,473 | 6,466,313 | 6,589,757 | 123,444 | 1.91\% |
| Fire |  |  |  |  | - |  |  |
| Salaries F/T | 2,042,677 | 2,118,675 | 2,328,742 | 2,397,015 | 2,450,748 | 53,733 | 2.24\% |
| Salaries Actg Sgt/Lt | 4,356 | 3,890 | 8,985 | 9,000 | 6,000 | $(3,000)$ | -33.33\% |
| Salaries P/T | 20,991 | 21,161 | 66,584 | 56,012 | 74,500 | 18,488 | 33.01\% |
| Salaries O/T | 28,875 | 32,498 | 40,305 | 55,000 | 35,000 | $(20,000)$ | -36.36\% |
| Salaries O/T Vacation | 192,584 | 216,545 | 281,048 | 255,625 | 265,000 | 9,375 | 3.67\% |
| Salaries O/T Holiday | 217,047 | 230,414 | 224,732 | 210,000 | 230,000 | 20,000 | 9.52\% |
| Salaries O/T Sick | 187,855 | 152,748 | 163,627 | 197,000 | 176,000 | $(21,000)$ | -10.66\% |
| Salaries O/T Callback | 8,162 | 7,668 | 6,500 | 9,000 | 7,500 | $(1,500)$ | -16.67\% |
| Salaries O/T Injury | 42,675 | 55,107 | 37,966 | 26,675 | 46,500 | 19,825 | 74.32\% |
| Salaries Training | 55,181 | 46,308 | 43,757 | 56,700 | 54,500 | $(2,200)$ | -3.88\% |
| Promotional Testing | - | - |  | 9,100 | 9,100 | - | 0.00\% |
| Social Security | 47,453 | 49,078 | 66,415 | 68,852 | 66,644 | $(2,208)$ | -3.21\% |
| 401A Employer Contributions |  |  |  |  | 1,955 | 1,955 |  |
| Longevity | 200 | 300 | 600 | 600 | 600 | - | 0.00\% |
| Employee Fitness Program | 3,132 | 3,233 | 1,733 | 8,000 | 3,000 | $(5,000)$ | -62.50\% |
| Service Contracts | 8,174 | 7,316 | 10,558 | 9,600 | 11,000 | 1,400 | 14.58\% |
| Training | 31,568 | 40,383 | 41,078 | 45,000 | 36,000 | $(9,000)$ | -20.00\% |
| O/S Laundry Service | 3,690 | 4,686 | 4,537 | 9,000 | 4,500 | $(4,500)$ | -50.00\% |
| Physicals | 17,105 | 15,030 | 9,588 | 23,000 | 14,000 | $(9,000)$ | -39.13\% |
| Education Incentive | 35,050 | 33,750 | 35,100 | 37,000 | 35,000 | $(2,000)$ | -5.41\% |
| Volunteer Recruitment \& Retent | 3,103 | 4,401 | - | 5,000 | 4,000 | $(1,000)$ | -20.00\% |
| Property Repair / Maintenance | 4,869 | 6,337 | 2,855 | 5,000 | 5,000 | - | 0.00\% |
| Repairs Emergency Equipment | 20,279 | 20,321 | 14,599 | 25,250 | 18,500 | $(6,750)$ | -26.73\% |
| Repairs Mobile Equipment | 57,057 | 89,780 | 84,129 | 89,000 | 78,000 | $(11,000)$ | -12.36\% |
| Office Equip Lease/Rental | - | 993 | 1,812 | 1,900 | 2,000 | 100 | 5.26\% |
| Postage | 278 | 105 | 285 | 515 | 300 | (215) | -41.75\% |
| O/S Contractors |  |  |  | - | 3,000 | 3,000 |  |
| Travel | 1,285 | 1,244 | 2,737 | 2,800 | 2,700 | (100) | -3.57\% |
| Supplies Auto Truck | 988 | 639 | 1,005 | 1,100 | 900 | (200) | -18.18\% |
| Supplies - General | 7,357 | 7,449 | 8,800 | 11,600 | 9,000 | $(2,600)$ | -22.41\% |
| Supplies Office | 1,296 | 601 | 1,159 | 3,300 | 1,650 | $(1,650)$ | -50.00\% |
| Electricity | 22,009 | 22,459 | 20,893 | 23,000 | 23,690 | 690 | 3.00\% |
| Fuel Oil / Propane | 18,916 | 12,846 | 12,189 | 11,135 | 12,714 | 1,579 | 14.18\% |
| Gasoline/Oil | 13,166 | 13,139 | 12,281 | 14,000 | 12,460 | $(1,540)$ | -11.00\% |
| Water | 3,138 | 1,913 | 2,238 | 3,200 | 3,296 | 96 | 3.00\% |
| Food | 2,869 | 3,230 | 3,047 | 4,000 | 3,100 | (900) | -22.50\% |
| Voice / Data | 31,193 | 11,946 | 9,337 | 20,500 | 11,000 | $(9,500)$ | -46.34\% |
| Information Services | 78,000 | 78,810 | 80,096 | 79,000 | 80,100 | 1,100 | 1.39\% |
| Equip Hand/Shop Tools | 486 | 111 | 457 | 1,025 | 500 | (525) | -51.22\% |
| Uniforms \& Equipment | 23,823 | 26,629 | 23,182 | 30,800 | 27,000 | $(3,800)$ | -12.34\% |
| Equip Personnel/Ppe | 4,698 | 1,474 | 1,225 | 8,000 | 4,000 | $(4,000)$ | -50.00\% |
| Equip - Emergency | 8,156 | 7,386 | 7,288 | 9,750 | 7,000 | $(2,750)$ | -28.21\% |
| Dues And Subscriptions | 3,263 | 3,263 | 5,399 | 6,150 | 6,200 | 50 | 0.81\% |
|  | 3,253,005 | 3,353,865 | 3,666,866 | 3,838,204 | 3,843,657 | 5,453 | 0.14\% |


|  | 2015-2016 <br> ACTUAL | 2016-2017 <br> ACTUAL | 2017-2018 ACTUAL | 2018-2019 REVISED | 2019-2020 ADOPTED | \$ <br> VARIANCE | \% <br> VARIANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Ambulance Corps |  |  |  |  |  |  |  |
| Property Repair / Maintenance | 596 | - |  |  |  | - |  |
| O/S Paramedic Service | 390,276 | 390,276 | 390,276 | 399,842 | 399,842 | - | 0.00\% |
| Office Equip Lease/Rental | 916 | 1,149 | 1,155 | 1,236 | 1,236 | - | 0.00\% |
| Town Contribution | 75,300 | 60,519 | 60,900 | 60,900 | 54,900 | $(6,000)$ | -9.85\% |
| Electricity | 12,835 | 12,608 | 11,743 | 14,560 | 14,997 | 437 | 3.00\% |
| Fuel Oil / Propane | 13,379 | 11,274 | 8,729 | 10,198 | 9,758 | (440) | -4.31\% |
| Gasoline/Oil | 11,998 | 8,895 | 7,526 | 7,400 | 8,444 | 1,044 | 14.11\% |
| Water | 1,961 | 2,086 | 2,143 | 2,300 | 2,369 | 69 | 3.00\% |
| Voice / Data | 3,695 | 10,816 | 3,167 | 4,200 | 4,250 | 50 | 1.19\% |
| Information Services | 48,934 | 50,299 | 51,259 | 53,162 | 55,138 | 1,976 | 3.72\% |
|  | 559,891 | 547,920 | 536,897 | 553,798 | 550,934 | $(2,864)$ | -0.52\% |
| Animal Control |  |  |  |  |  |  |  |
| Salaries F/T | 75,247 | 77,885 | 81,827 | 83,668 | 83,668 | - | 0.00\% |
| Salaries P/T | 16,738 | 11,161 | 7,667 | 13,576 | 13,848 | 272 | 2.00\% |
| Salaries O/T | 1,358 | 981 | 1,619 | 1,600 | 1,632 | 32 | 2.00\% |
| Social Security | 7,066 | 7,231 | 7,262 | 7,562 | 7,585 | 23 | 0.31\% |
| 401A Employer Contributions | 2,383 | 4,647 | 5,152 | 5,020 | 5,857 | 837 | 16.67\% |
| Accrued Benefits Payout | 4,257 | - |  |  | - | - |  |
| O/S Contractors | 2,100 | 1,203 | 13 | 2,000 | 2,040 | 40 | 2.00\% |
|  | 109,149 | 103,107 | 103,539 | 113,426 | 114,630 | 1,204 | 1.06\% |
| Fire Marshal |  |  |  |  |  |  |  |
| Salaries F/T | 105,462 | 114,788 |  |  |  | - |  |
| Salaries P/T | 56,312 | 56,969 |  |  |  | - |  |
| Salaries O/T | (0) | - |  |  |  | - |  |
| Social Security | 13,091 | 13,779 |  |  |  | - |  |
| Longevity | 250 | 300 |  |  |  | - |  |
| Prof Service | 8,427 | - |  |  |  | - |  |
| Repairs Mobile Equipment | 755 | 530 |  |  |  | - |  |
| Office Equip Lease/Rental | 1,000 | 900 |  |  |  | - |  |
| Postage | 109 | 96 |  |  |  | - |  |
| Travel | 1,132 | 1,410 |  |  |  | - |  |
| Supplies - General | 1,797 | 1,163 |  |  |  | - |  |
| Gasoline/Oil | 3,336 | 2,141 |  |  |  | - |  |
| Voice / Data | 1,226 | 1,221 |  |  |  | - |  |
| Uniforms \& Equipment | 408 | 843 |  |  |  | - |  |
| Dues And Subscriptions | 1,971 | 2,071 |  |  |  | - |  |
|  | 195,275 | 196,210 | - | - | - | - |  |
| Emergency Management |  |  |  |  |  |  |  |
| O/S Contractors | 21,276 | 17,500 | 21,532 | 22,800 | 23,256 | 456 | 2.00\% |
| Training | 627 | 841 | - | 5,000 | 5,100 | 100 | 2.00\% |
| Repairs Emergency Equipment | 983 | 500 | 750 | 1,000 | 1,020 | 20 | 2.00\% |
| Supplies - General | 75 | - | 36 | 1,000 | 1,020 | 20 | 2.00\% |
| Voice / Data | 420 | 420 | 420 | 500 | 510 | 10 | 2.00\% |
| Equip - Emergency | 204 | 2,186 | 3,614 | 4,014 | 4,094 | 80 | 2.00\% |
|  | 23,585 | 21,447 | 26,352 | 34,314 | 35,000 | 686 | 2.00\% |
| Public Works Admin |  |  |  |  |  |  |  |
| Salaries F/T | 309,186 | 252,077 | 194,887 | 320,959 | 334,630 | 13,671 | 4.26\% |
| Salaries P/T | 189 | - |  |  | - | - |  |
| Salaries O/T | 86 | 338 | 1,115 | 225 | 225 | - | 0.00\% |
| Social Security | 21,183 | 20,748 | 13,889 | 24,571 | 25,534 | 963 | 3.92\% |
| 401A Employer Contributions | 3,472 | 3,432 | 3,570 | 3,786 | 11,806 | 8,020 | 211.83\% |
| Longevity | 800 | 600 | 600 | 600 | 600 | - | 0.00\% |
| Accrued Benefits Payout | - | 41,416 |  |  | - | - |  |
| O/S Contractors |  |  |  | - | 50,000 | 50,000 |  |
| Training | (200) | - | 20 | 500 | 500 | - | 0.00\% |
| Office Equip Lease/Rental | 3,351 | 3,332 | 3,612 | 3,300 | 3,500 | 200 | 6.06\% |
| Postage | 935 | 1,516 | 1,404 | 1,000 | 1,000 | - | 0.00\% |
| Advertising | 498 | 1,011 | 308 | 700 | 700 | - | 0.00\% |
| Travel | 128 | 494 | - | 250 | 250 | - | 0.00\% |
| Supplies Office | 796 | 759 | 713 | 800 | 800 | - | 0.00\% |
| Voice / Data | 1,431 | 1,431 | 933 | 1,600 | 1,600 | - | 0.00\% |
| Dues And Subscriptions | 545 | 800 | 565 | - | - | - |  |
|  | 342,401 | 327,955 | 221,615 | 358,290 | 431,145 | 72,855 | 20.33\% |
| Highway |  |  |  |  |  |  |  |
| Salaries F/T | 1,745,850 | 1,790,197 | 1,771,659 | 1,896,599 | 1,907,710 | 11,111 | 0.59\% |
| Salaries O/T | 252,026 | 294,500 | 337,209 | 214,328 | 219,665 | 5,337 | 2.49\% |
| Salaries O/T Meal Allow | 12,528 | 12,230 | 17,732 | 16,800 | 16,800 | - | 0.00\% |
| Salaries Shift Differential | - | 58 | - | 2,500 | 2,550 | 50 | 2.00\% |
| Social Security | 147,638 | 155,430 | 159,385 | 166,979 | 164,224 | $(2,755)$ | -1.65\% |


|  | 2015-2016 ACTUAL | $\begin{gathered} \text { 2016-2017 } \\ \text { ACTUAL } \end{gathered}$ | 2017-2018 ACTUAL | 2018-2019 REVISED | 2019-2020 ADOPTED | \$ <br> VARIANCE | \% <br> VARIANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 401A Employer Contributions | 18,026 | 20,645 | 32,111 | 38,285 | 44,352 | 6,067 | 15.85\% |
| Longevity | 8,025 | 8,300 | 7,200 | 7,475 | 7,475 | - | 0.00\% |
| Accrued Benefits Payout | - | - | 8,347 | - | - | - |  |
| Prof Service | 995 | - | 775 | - | - | - |  |
| O/S Contractors | 35,888 | 45,402 | 78,127 | 50,000 | 50,000 | - | 0.00\% |
| Training | 1,533 | 1,249 | 3,942 | 4,000 | 4,000 | - | 0.00\% |
| O/S Laundry Service | 7,525 | 7,080 | 9,395 | 8,500 | 11,500 | 3,000 | 35.29\% |
| Pipe Cleaning | 13,932 | 9,120 | 9,570 | 15,000 | 15,000 | - | 0.00\% |
| Property Cleaning | 170 | 1,475 | - | 1,500 | 1,500 | - | 0.00\% |
| Road Maintenance | 292,252 | 292,731 | 354,716 | 340,000 | 340,000 | - | 0.00\% |
| Property Repair / Maintenance | 756 | 2,149 | 3,918 | 10,000 | 10,000 | - | 0.00\% |
| Repairs Mobile Equipment | 98,405 | 98,190 | 103,791 | 117,000 | 117,000 | - | 0.00\% |
| Office Equip Lease/Rental | 953 | 1,158 | 1,171 | 1,380 | 1,380 | - | 0.00\% |
| Postage | (3) | - |  |  | - | - |  |
| Advertising | 177 | 180 | 354 | 500 | 500 | - | 0.00\% |
| Travel | 55 | - | 244 | 1,500 | 1,500 | - | 0.00\% |
| Supplies Auto Truck | 65,125 | 51,967 | 58,893 | 64,500 | 64,500 | - | 0.00\% |
| Supplies Signs | 18,243 | 20,000 | 6,697 | 20,000 | 20,000 | - | 0.00\% |
| Supplies - General | 11,467 | 9,997 | 4,051 | 10,000 | 10,000 | - | 0.00\% |
| Radio | 4,480 | 1,233 | 2,988 | 5,000 | 5,000 | - | 0.00\% |
| Paint | 25,000 | 21,513 | 25,000 | 25,000 | 25,000 | - | 0.00\% |
| Supplies Office | 1,328 | 1,059 | 183 | 1,500 | 1,500 | - | 0.00\% |
| Electricity | 32,656 | 34,523 | 34,682 | 35,000 | 36,050 | 1,050 | 3.00\% |
| Fuel Oil / Propane | 71,503 | 30,061 | 35,381 | 32,666 | 35,731 | 3,065 | 9.38\% |
| Gasoline/Oil | 84,054 | 59,089 | 68,906 | 75,000 | 69,842 | $(5,158)$ | -6.88\% |
| Water | 3,040 | 3,735 | 4,164 | 4,300 | 4,429 | 129 | 3.00\% |
| Voice / Data | 5,784 | 5,666 | 6,896 | 7,500 | 7,500 | - | 0.00\% |
| Supplies Stone And Gravel | 17,793 | 15,701 | 10,349 | 20,000 | 20,000 | - | 0.00\% |
| Equip Furniture | $(4,637)$ | 547 | - | 2,000 | 2,000 | - | 0.00\% |
| Equip Hand/Shop Tools | 7,455 | 8,367 | 3,500 | 10,000 | 10,000 | - | 0.00\% |
| Uniforms \& Equipment | 10,313 | 10,284 | 11,071 | 15,000 | 15,000 | - | 0.00\% |
|  | 2,990,336 | 3,013,836 | 3,172,407 | 3,219,812 | 3,241,708 | 21,896 | 0.68\% |
| Engineering |  |  |  |  |  |  |  |
| Salaries F/T | 88,937 | 90,982 | 93,612 | 95,718 | 95,718 | 0 | 0.00\% |
| Salaries P/T | - | 14,891 | 29,022 | 38,453 | 39,222 | 769 | 2.00\% |
| Social Security | 6,618 | 7,032 | 8,862 | 10,264 | 10,323 | 59 | 0.57\% |
| 401A Employer Contributions | 5,144 | 5,454 | 6,799 | 6,700 | 6,700 | - | 0.00\% |
| Prof Service | 2,173 | 4,477 | 8,476 | 9,000 | 9,000 | - | 0.00\% |
| O/S Contract Service | 7,435 | 21,850 | 39,095 | 73,500 | 60,000 | $(13,500)$ | -18.37\% |
| Training | 200 | 467 | - | 500 | 500 | - | 0.00\% |
| Repairs Mobile Equipment | 246 | 61 | - | 300 | 500 | 200 | 66.67\% |
| Repairs Office Equipment | - | 200 | - | 200 | 200 | - | 0.00\% |
| Postage | 45 | - |  |  | - | - |  |
| Travel | 12 | 22 | 56 | 200 | 200 | - | 0.00\% |
| Supplies Auto Truck | - | - | - | 200 | 400 | 200 | 100.00\% |
| Supplies - General | 932 | 826 | 649 | 900 | 700 | (200) | -22.22\% |
| Supplies Office | 350 | 348 | 198 | 350 | 350 | - | 0.00\% |
| Gasoline/Oil | 416 | 197 | 72 | 1,400 | 3,038 | 1,638 | 117.00\% |
| Voice / Data | 1,392 | 1,464 | 1,347 | 1,400 | 1,400 | - | 0.00\% |
| Dues And Subscriptions | 444 | 385 | 288 | 550 | 550 | - | 0.00\% |
|  | 114,345 | 148,656 | 188,476 | 239,635 | 228,801 | $(10,834)$ | -4.52\% |
| Town Buildings |  |  |  |  |  |  |  |
| Salaries F/T | 150,323 | 171,554 | 205,874 | 211,682 | 214,707 | 3,025 | 1.43\% |
| Salaries P/T | - | 5,675 |  | 1,500 | 1,530 | 30 | 2.00\% |
| Salaries O/T | 2,224 | 2,867 | 4,427 | 2,400 | 2,448 | 48 | 2.00\% |
| Social Security | 11,098 | 13,304 | 15,403 | 16,492 | 16,729 | 237 | 1.44\% |
| 401A Employer Contributions | 3,290 | 3,450 | 3,499 | 3,622 | 5,697 | 2,075 | 57.29\% |
| Longevity | 500 | 500 | 500 | 500 | 500 | - | 0.00\% |
| Service Contracts | 4,235 | 14,187 | 8,269 | 167,000 | 170,000 | 3,000 | 1.80\% |
| Prof Service | - | - | 1,988 | - | - | - |  |
| O/S Contractors | 174,863 | 216,611 | 216,746 | 216,000 | 216,000 | - | 0.00\% |
| Outback Bld Safety | - | 23,408 |  |  | - | - |  |
| Training | - | - | - | 500 | 500 | - | 0.00\% |
| Remediation | 11,895 | - |  |  | - | - |  |
| Property Cleaning | 131,594 | 116,729 | 116,504 | 126,000 | 126,000 | - | 0.00\% |
| Property Repair / Maintenance | 128,068 | 133,827 | 130,596 | 23,000 | 20,000 | $(3,000)$ | -13.04\% |
| Repairs Mobile Equipment | 387 | 316 | 907 | 1,000 | 1,000 | - | 0.00\% |
| Light Poles-Maintenance | 12,557 | 20,542 | 19,231 | 20,000 | 20,000 | - | 0.00\% |
| Advertising | 285 | 336 | 663 | 700 | 700 | - | 0.00\% |
| Travel | - | 55 | - | 250 | 250 | - | 0.00\% |


|  | 2015-2016 ACTUAL | $\begin{gathered} \text { 2016-2017 } \\ \text { ACTUAL } \end{gathered}$ | $\begin{gathered} \text { 2017-2018 } \\ \text { ACTUAL } \end{gathered}$ | 2018-2019 <br> REVISED | 2019-2020 ADOPTED | \$ <br> VARIANCE | \% <br> VARIANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Supplies Building / Grounds | 7,494 | 4,421 | 5,922 | 10,000 | 10,000 | - | 0.00\% |
| Supplies - General | 1,983 | 1,720 | 636 | 3,500 | 3,500 | - | 0.00\% |
| Supplies Office | 1,579 | 788 | 515 | 1,000 | 1,000 | - | 0.00\% |
| Supplies-Centralized Office | 18,907 | 21,914 | 20,485 | 18,500 | 19,000 | 500 | 2.70\% |
| Electricity | 103,191 | 113,879 | 108,181 | 108,105 | 108,105 | - | 0.00\% |
| Fuel Oil / Propane | 46,244 | 32,712 | 50,601 | 48,887 | 48,000 | (887) | -1.81\% |
| Gasoline/Oil | 3,019 | 2,645 | 2,955 | 2,755 | 2,755 | - | 0.00\% |
| Water | 3,848 | 5,543 | 5,042 | 5,166 | 5,166 | - | 0.00\% |
| Voice / Data | 2,039 | 2,010 | 2,017 | 2,200 | 2,200 | - | 0.00\% |
| Furniture - Centralized | - | 2,471 | 1,916 | 3,000 | 2,500 | (500) | -16.67\% |
|  | 819,621 | 911,465 | 922,881 | 993,759 | 998,287 | 4,528 | 0.46\% |
| Utilities |  |  |  |  |  |  |  |
| Town Util Street Lights | 116,952 | 104,544 | 98,004 | 128,000 | 128,000 | - | 0.00\% |
| Town Util Hydrant Service | 316,701 | 321,872 | 340,994 | 350,000 | 357,000 | 7,000 | 2.00\% |
|  | 433,653 | 426,416 | 438,998 | 478,000 | 485,000 | 7,000 | 1.46\% |
| Transfer Station |  |  |  |  |  |  |  |
| Salaries F/T | 386,951 | 392,706 | 365,354 | 381,109 | 376,572 | $(4,537)$ | -1.19\% |
| Salaries P/T | - | - | 11,512 | - | - | - |  |
| Salaries O/T | 74,357 | 92,694 | 96,456 | 88,090 | 89,852 | 1,762 | 2.00\% |
| Salaries O/T Meal Allow | 140 | 130 | 224 | 500 | 510 | 10 | 2.00\% |
| Social Security | 33,509 | 35,254 | 35,064 | 35,894 | 35,720 | (174) | -0.48\% |
| 401A Employer Contributions | 3,823 | 3,825 | 4,766 | 11,000 | 13,598 | 2,598 | 23.62\% |
| Longevity | 1,400 | 1,400 | 1,000 | 1,000 | 1,000 | - | 0.00\% |
| Accrued Benefits Payout | - | - | 5,110 | 600 | - | (600) | -100.00\% |
| Service Contracts | - | - | - | 600 | 600 | - | 0.00\% |
| O/S Contractors | 10,197 | 11,799 | 11,372 | 13,000 | 13,000 | - | 0.00\% |
| Paint Disposal | 2,908 | 1,156 | 3,134 | 5,000 | 5,000 | - | 0.00\% |
| Hazardous Waste Day | 11,692 | 13,834 | 18,095 | 20,000 | 20,000 | - | 0.00\% |
| Recycling | 52,748 | 47,738 | 53,244 | 110,000 | 220,000 | 110,000 | 100.00\% |
| Garbage Hauling Contract | 528,220 | 520,857 | 496,450 | 535,000 | 585,000 | 50,000 | 9.35\% |
| Groundwater Monitor/Landfill | 21,864 | 17,914 | 13,885 | 29,000 | 20,000 | $(9,000)$ | -31.03\% |
| Property Repair / Maintenance | - | - | 20,150 | - | - | - |  |
| Repairs Machinery And Equipment | 14,680 | 15,663 | 11,614 | 20,000 | 20,000 | - | 0.00\% |
| Repairs Mobile Equipment | 273 | 544 | 777 | 3,000 | 3,000 | - | 0.00\% |
| O/S Bulky Waste Disposal | 145,306 | 136,512 | 206,762 | 155,000 | 155,000 | - | 0.00\% |
| Travel | - | - | - | 250 | 250 | - | 0.00\% |
| Supplies - General | 4,192 | 4,195 | 3,602 | 4,800 | 4,800 | - | 0.00\% |
| Supplies Office | 1,151 | 1,059 | 1,531 | 1,600 | 1,600 | - | 0.00\% |
| Electricity | 16,863 | 17,639 | 15,012 | 17,369 | 17,890 | 521 | 3.00\% |
| Gasoline/Oil | 12,590 | 12,813 | 9,550 | 10,173 | 11,362 | 1,189 | 11.69\% |
| Water | 248 | 276 | 1,479 | 1,545 | 1,591 | 46 | 2.98\% |
| Voice / Data | 2,370 | 2,053 | 2,054 | 2,780 | 2,836 | 56 | 2.00\% |
| Equip Hand/Shop Tools | 620 | 879 | 1,091 | 1,500 | 1,500 | - | 0.00\% |
| Uniforms \& Equipment | 3,230 | 3,272 | 4,469 | 3,500 | 1,500 | $(2,000)$ | -57.14\% |
| State Permits | 2,038 | 370 | 1,260 | 3,500 | 3,500 | - | 0.00\% |
| Banking and Transaction Fees | 6,875 | 8,570 | 9,105 | 7,875 | 7,000 | (875) | -11.11\% |
|  | 1,338,243 | 1,343,149 | 1,404,120 | 1,463,685 | 1,612,680 | 148,996 | 10.18\% |
| Parks |  |  |  |  |  |  |  |
| Salaries F/T | 908,349 | 925,730 | 945,906 | 969,376 | 983,137 | 13,761 | 1.42\% |
| Salaries O/T | 82,738 | 104,573 | 110,839 | 94,463 | 96,352 | 1,889 | 2.00\% |
| Salaries O/T Meal Allow | 2,770 | 5,170 | 6,676 | 6,720 | 6,720 | - | 0.00\% |
| Social Security | 71,851 | 75,172 | 77,323 | 82,027 | 83,095 | 1,068 | 1.30\% |
| 401A Employer Contributions | 3,814 | 5,274 | 7,383 | 8,220 | 10,172 | 1,952 | 23.75\% |
| Longevity | 4,625 | 4,638 | 4,500 | 4,800 | 4,800 | - | 0.00\% |
| Accrued Benefits Payout | - | 4,907 |  |  | - | - |  |
| Prof Service | 13,815 | 13,110 | 12,560 | 15,000 | 15,000 | - | 0.00\% |
| O/S Contractors | 43,166 | 54,618 | 103,160 | 172,100 | 175,100 | 3,000 | 1.74\% |
| Mosquito Control | 11,307 | 13,135 | 9,815 | 13,250 | 13,250 | - | 0.00\% |
| Training | 518 | 1,145 | 458 | 2,200 | 2,200 | - | 0.00\% |
| O/S Grass Treatments | 106,517 | 105,928 | 111,437 | 159,900 | 159,900 | - | 0.00\% |
| Property Cleaning | - | - | - | 500 | 500 | - | 0.00\% |
| Property Repair / Maintenance | - | - | - | 1,500 | 1,500 | - | 0.00\% |
| Repairs Machinery And Equipment | 27,349 | 41,440 | 34,840 | 43,000 | 43,000 | - | 0.00\% |
| Repairs Parks And Trails | 4,060 | 450 | 3,512 | 7,500 | 10,000 | 2,500 | 33.33\% |
| Travel | 619 | 576 | 180 | 1,600 | 1,600 | - | 0.00\% |
| Supplies Auto Truck | 2,474 | 2,654 | 3,359 | 3,000 | 3,000 | - | 0.00\% |
| Supplies Building / Grounds | 51,535 | 54,569 | 54,417 | 68,200 | 68,200 | - | 0.00\% |
| Supplies - General | 8,113 | 8,477 | 7,861 | 13,500 | 13,500 | - | 0.00\% |
| Electricity | 23,194 | 26,868 | 18,891 | 27,700 | 48,531 | 20,831 | 75.20\% |
| Fuel Oil / Propane | 7,211 | 6,057 | 6,559 | 4,968 | 5,832 | 864 | 17.39\% |


|  | $\begin{gathered} \text { 2015-2016 } \\ \text { ACTUAL } \end{gathered}$ | $\begin{gathered} \text { 2016-2017 } \\ \text { ACTUAL } \end{gathered}$ | 2017-2018 <br> ACTUAL | 2018-2019 <br> REVISED | $\begin{aligned} & \text { 2019-2020 } \\ & \text { ADOPTED } \end{aligned}$ | \$ <br> VARIANCE | \% <br> VARIANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Gasoline/Oil | 29,825 | 25,087 | 23,319 | 27,000 | 23,641 | $(3,359)$ | -12.44\% |
| Water | 4,807 | 3,327 | 3,741 | 4,950 | 5,099 | 149 | 3.01\% |
| Voice / Data | 4,302 | 4,798 | 4,783 | 4,000 | 4,300 | 300 | 7.50\% |
| Grounds Equipment | 8,204 | 9,355 | 9,634 | 9,500 | 9,500 | - | 0.00\% |
| Dues And Subscriptions | 370 | 190 | 245 | 400 | 400 | - | 0.00\% |
| State Permits | 1,410 | 285 | - | 500 | - | (500) | -100.00\% |
|  | 1,422,942 | 1,497,532 | 1,561,397 | 1,745,874 | 1,788,329 | 42,455 | 2.43\% |
| Town Hall Annex |  |  |  |  |  |  |  |
| O/S Contractors | - | - | 4,873 | 25,000 | 25,000 | - | 0.00\% |
| Property Cleaning | - | - | - | 5,000 | 5,000 | - | 0.00\% |
| Property Repair / Maintenance | - | - | 1,644 | 5,000 | 5,000 | - | 0.00\% |
| Supplies Building / Grounds | - | - | - | 250 | 250 | - | 0.00\% |
| Electricity | - | - | 2,159 | 5,000 | 5,000 | - | 0.00\% |
| Fuel Oil / Propane | - | - | 1,958 | 2,154 | 3,800 | 1,646 | 76.42\% |
| Water | - | - | 1,468 | 1,800 | 1,800 | - | 0.00\% |
|  | - | - | 12,101 | 44,204 | 45,850 | 1,646 | 3.72\% |
| Nature Center |  |  |  |  |  |  |  |
| Electricity | 32,215 | 28,407 | 31,786 | 31,312 | 31,312 | - | 0.00\% |
| Fuel Oil / Propane | 34,864 | 24,230 | 23,925 | 23,543 | 23,500 | (43) | -0.18\% |
| Water | 2,568 | 2,797 | 2,497 | 3,520 | 3,520 | - | 0.00\% |
|  | 69,648 | 55,434 | 58,208 | 58,375 | 58,332 | (43) | -0.07\% |
| Tree Warden |  |  |  |  |  |  |  |
| Salaries F/T |  |  |  |  |  | - |  |
| Salaries P/T | 23,539 | 24,000 | 24,000 | 24,000 | 24,000 | - | 0.00\% |
| Social Security | 2,111 | 1,836 | 1,836 | 1,836 | 1,836 | - | 0.00\% |
| O/S Tree Service Highway | 299,922 | 205,925 | 411,663 | 235,000 | 235,000 | - | 0.00\% |
| O/S Tree Service Parks | 32,385 | 31,971 | 24,910 | 40,000 | 40,000 | - | 0.00\% |
| O/S Tree Maintenance | 15,937 | 52,177 | 65,761 | 97,250 | 97,250 | - | 0.00\% |
| Travel | - | - | - | 1,000 | 1,000 | - | 0.00\% |
| Supplies - General | - | 1,684 | - | 4,000 | 4,000 | - | 0.00\% |
| Voice / Data | 732 | 575 | 554 | 1,000 | 1,000 | - | 0.00\% |
|  | 374,626 | 318,167 | 528,724 | 404,086 | 404,086 | - | 0.00\% |
| Human Services |  |  |  |  |  |  |  |
| Salaries F/T | 395,338 | 388,604 | 424,115 | 443,988 | 452,092 | 8,104 | 1.83\% |
| Salaries P/T | 76,374 | 51,500 | 31,190 | 90,000 | 12,000 | $(78,000)$ | -86.67\% |
| Salaries O/T | 3,891 | 1,912 | 584 | 3,000 | 3,000 | - | 0.00\% |
| Social Security | 35,769 | 32,921 | 34,302 | 41,080 | 35,733 | $(5,347)$ | -13.02\% |
| 401A Employer Contributions | 4,339 | 5,631 | 7,262 | 7,783 | 10,548 | 2,765 | 35.52\% |
| Longevity | 600 | 600 | 600 | 600 | 600 | - | 0.00\% |
| Flu Clinic | 11,155 | 6,867 | 8,851 | 8,000 | 8,000 | - | 0.00\% |
| General Assistance | 21,179 | 22,167 | 20,959 | 22,000 | 22,000 | - | 0.00\% |
| Public Health Services | - | 5,700 | 3,438 | 20,000 | 20,000 | - | 0.00\% |
| Office Equip Lease/Rental | 2,216 | 2,592 | 3,021 | 3,200 | 3,200 | - | 0.00\% |
| Postage | 778 | 1,082 | 817 | 1,250 | 1,250 | - | 0.00\% |
| Travel | 390 | 290 | 137 | 500 | 350 | (150) | -30.00\% |
| Prog Meeting Expense | 28,352 | 12,542 | 9,597 | 10,000 | 10,000 | - | 0.00\% |
| Supplies Office | 2,232 | 2,443 | 2,055 | 2,800 | 2,800 | - | 0.00\% |
| Voice / Data | 2,611 | 2,254 | 1,942 | 2,600 | 2,600 | - | 0.00\% |
|  |  |  | - |  | - | - |  |
| Dues And Subscriptions | 1,042 | 1,393 | 1,035 | 1,900 | 1,900 | - | 0.00\% |
|  | 586,265 | 538,498 | 549,906 | 658,701 | 586,073 | $(72,628)$ | -11.03\% |
| Other Agencies |  |  |  |  |  |  |  |
| Getabout | 46,000 | 46,000 | 46,000 | 46,000 | 46,000 | - | 0.00\% |
| Kids In Crisis | 52,000 | 56,000 | 51,384 | 56,000 | 56,000 | - | 0.00\% |
| New Canaan Cares | 18,000 | 18,000 | 18,000 | 17,500 | - | $(17,500)$ | -100.00\% |
| Child Guidance Center | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | 0.00\% |
| Domestic Violence Crisis Cntr | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | 0.00\% |
| Meals On Wheels | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | 0.00\% |
| Smart Prepare | 3,000 | 3,000 |  |  | - | - |  |
| Community Prog Mental Wellness | - | - | 5,000 | 5,000 | 23,000 | 18,000 | 360.00\% |
| SW Reg. Mental Health Board | - | - |  | 500 | - | (500) | -100.00\% |
|  | 134,000 | 138,000 | 135,384 | 140,000 | 140,000 | - | 0.00\% |
| Library |  |  |  |  |  |  |  |
| Town Contribution | 2,094,339 | 2,144,500 | 2,230,280 | 2,274,886 | 2,320,250 | 45,364 | 1.99\% |
| Town Grant | - | 475,000 |  |  |  |  |  |
|  | 2,094,339 | 2,619,500 | 2,230,280 | 2,274,886 | 2,320,250 | 45,364 | 1.99\% |


|  | 2015-2016 ACTUAL | $\begin{gathered} \text { 2016-2017 } \\ \text { ACTUAL } \end{gathered}$ | $\begin{gathered} \text { 2017-2018 } \\ \text { ACTUAL } \end{gathered}$ | 2018-2019 <br> REVISED | 2019-2020 ADOPTED | \$ <br> VARIANCE | \% <br> VARIANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Rec-Civic Activity |  |  |  |  |  |  |  |
| O/S Refuse Service | 11,376 | 10,195 | 11,739 | 11,750 | 12,250 | 500 | 4.26\% |
| Prog Band Concert | 9,614 | 8,229 | 9,102 | 10,750 | 10,750 | - | 0.00\% |
| Prog Light Sound | - | 587 | - | 750 | 750 | - | 0.00\% |
| Prog Memorial Day | 291 | 657 | 267 | 600 | 500 | (100) | -16.67\% |
| Supplies - General | 263 | 986 | 735 | 1,500 | 1,500 | - | 0.00\% |
|  | 21,544 | 20,654 | 21,842 | 25,350 | 25,750 | 400 | 1.58\% |
| Recreation Administration |  |  |  |  |  |  |  |
| Salaries F/T | 390,884 | 402,104 | 420,367 | 430,175 | 434,360 | 4,185 | 0.97\% |
| Salaries P/T | 239,126 | 244,689 | 242,840 | 281,250 | 281,000 | (250) | -0.09\% |
| Salaries O/T | 14,062 | 15,354 | 2,225 | 10,500 | 3,500 | $(7,000)$ | -66.67\% |
| Social Security | 48,709 | 49,389 | 49,129 | 55,227 | 54,993 | (234) | -0.42\% |
| Longevity | 1,500 | 1,550 | 1,600 | 1,600 | 1,600 | - | 0.00\% |
| O/S Contract Service | 4,703 | 6,543 | 6,108 | 7,000 | 7,150 | 150 | 2.14\% |
| Property Cleaning | 5,155 | 1,859 | 3,615 | 4,000 | 4,500 | 500 | 12.50\% |
| Property Repair / Maintenance | 3,133 | 2,840 | 3,327 | 3,500 | 3,750 | 250 | 7.14\% |
| Dog Park Maintenance | 13,431 | 5,562 | 8,971 | 17,000 | 17,000 | - | 0.00\% |
| Repairs Machinery And Equipment | 1,650 | 3,482 | 1,072 | 4,000 | 4,000 | - | 0.00\% |
| Repairs Mobile Equipment | 173 | 278 | 117 | 350 | 350 | - | 0.00\% |
| Repairs Parks And Trails | 2,322 | 1,566 | 390 | 2,200 | 2,750 | 550 | 25.00\% |
| Office Equip Lease/Rental | 3,063 | 4,492 | 4,727 | 4,250 | 5,000 | 750 | 17.65\% |
| Background/Security Checks | 470 | 303 | 515 | 900 | 950 | 50 | 5.56\% |
| Postage | 2,269 | 2,054 | 1,894 | 2,500 | 2,550 | 50 | 2.00\% |
| Advertising | 6,585 | 5,395 | 5,531 | 7,500 | 7,000 | (500) | -6.67\% |
| Travel | 47 | 150 | - | 250 | 150 | (100) | -40.00\% |
| Prog Soccer | 373 | 355 | 331 | 3,000 | 3,000 | - | 0.00\% |
| Prog Camp Buses | 7,194 | 4,998 | 4,641 | 7,250 | 6,000 | $(1,250)$ | -17.24\% |
| Prog Men's Softball | 270 | 300 | 300 | 350 | 350 | - | 0.00\% |
| Prog Spring/Summer Clinics | 2,345 | 2,484 | 3,121 | 4,650 | 4,650 | - | 0.00\% |
| Other Classes \& Programs | 210,429 | 208,635 | 202,774 | 245,000 | 247,500 | 2,500 | 1.02\% |
| Supplies Program Inc. Sporting | 12,246 | 14,985 | 11,396 | 15,000 | 15,000 | - | 0.00\% |
| Supplies - General | 7,648 | 6,853 | 6,802 | 10,000 | 10,000 | - | 0.00\% |
| Supplies Office | 3,045 | 3,470 | 3,308 | 5,000 | 5,000 | - | 0.00\% |
| Gasoline/Oil | 2,359 | 2,237 | 1,927 | 2,500 | 2,129 | (371) | -14.84\% |
| Voice / Data | 4,930 | 4,851 | 5,126 | 5,250 | 3,500 | $(1,750)$ | -33.33\% |
| Equip Furniture | - | - | 277 | 350 | 350 | - | 0.00\% |
| Uniforms \& Equipment | 6,550 | 6,200 | 4,821 | 10,000 | 8,500 | $(1,500)$ | -15.00\% |
| Software | 6,528 | 6,448 | 6,870 | 7,000 | 8,500 | 1,500 | 21.43\% |
| Dues And Subscriptions | 615 | 640 | 600 | 800 | 750 | (50) | -6.25\% |
| Banking and Transaction Fees | 34,264 | 23,630 | 36,005 | 35,000 | 36,500 | 1,500 | 4.29\% |
|        <br> Recreation - Waveny $\mathbf{1 , 0 3 6 , 0 7 7}$ $\mathbf{1 , 0 3 3 , 6 9 7}$ $\mathbf{1 , 0 4 0 , 7 2 5}$ $\mathbf{1 , 1 8 3 , 3 5 2}$ $\mathbf{1 , 1 8 2 , 3 3 2}$ $\mathbf{( 1 , 0 2 0 )}$ |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| Salaries F/T | 56,683 | 58,059 | 58,899 | 60,372 | 62,687 | 2,315 | 3.84\% |
| Salaries P/T | 5,525 | 8,504 | 9,502 | 7,000 | 7,000 | - | 0.00\% |
| Salaries O/T | 25,348 | 23,877 | 21,002 | 24,000 | 24,480 | 480 | 2.00\% |
| Social Security | 6,452 | 6,498 | 6,513 | 6,990 | 7,203 | 213 | 3.05\% |
| 401A Employer Contributions | 3,071 | 3,047 | 2,919 | 3,622 | 3,761 | 139 | 3.84\% |
| Longevity | - | - | 100 | - | 200 | 200 |  |
| O/S Contract Service | 14,000 | 18,251 | 17,143 | 18,000 | 18,750 | 750 | 4.17\% |
| Repairs Parks And Trails | 1,280 | - |  |  | - | - |  |
| Major Maintenance | 7,885 | 13,612 | 11,383 | 15,000 | 15,000 | - | 0.00\% |
| Advertising | 309 | - | 3,000 | 3,000 | 1,500 | $(1,500)$ | -50.00\% |
| Supplies - General | 7,292 | 7,731 | 8,024 | 11,500 | 11,500 | (1,500) | 0.00\% |
| Voice / Data | 613 | 455 | 398 | 600 | 400 | (200) | -33.33\% |
| Equip Furniture | 928 | 3,475 | 2,660 | 4,000 | 4,000 | - | 0.00\% |
| Equip China / Silverware | 1,730 | - | 1,129 | 2,500 | 2,500 | - | 0.00\% |
|  | 131,115 | 143,508 | 142,674 | 156,583 | 158,981 | 2,398 | 1.53\% |
| Recreation - Paddle Tennis |  |  |  |  |  |  |  |
| Salaries P/T | 22,441 | 20,436 | 22,423 | 23,500 | 23,970 | 470 | 2.00\% |
| Social Security | 1,963 | 1,664 | 1,715 | 1,798 | 1,834 | 36 | 2.02\% |
| Repairs Courts | 6,659 | 6,572 | 7,254 | 7,500 | 7,650 | 150 | 2.00\% |
| Supplies - General | 409 | 808 | 330 | 1,000 | 1,000 | - | 0.00\% |
| Voice / Data | 879 | 931 | 384 | 250 | 900 | 650 | 260.00\% |
| Equip Heaters / Snow blowers | 899 | - | - | 950 | 900 | (50) | -5.26\% |
|  | 33,249 | 30,411 | 32,106 | 34,998 | 36,254 | 1,256 | 3.59\% |
| Recreation - Waveny Park Bldgs |  |  |  |  |  |  |  |
| Salaries P/T | 99 | - | - | 2,000 | 2,000 | - | 0.00\% |
| Social Security | 8 | - | - | 153 | 153 | - | 0.00\% |
| O/S Contract Service | 1,553 | 1,839 | 1,403 | 2,000 | 2,000 | - | 0.00\% |
| O/S Refuse Service | 9,009 | 12,165 | 12,124 | 12,500 | 14,350 | 1,850 | 14.80\% |


|  | 2015-2016 <br> ACTUAL | 2016-2017 ACTUAL | $\begin{gathered} \text { 2017-2018 } \\ \text { ACTUAL } \end{gathered}$ | 2018-2019 <br> REVISED | $\begin{aligned} & 2019-2020 \\ & \text { ADOPTED } \end{aligned}$ | \$ <br> VARIANCE | \% <br> VARIANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Property Cleaning | 1,526 | 2,120 | 2,135 | 4,000 | 3,000 | $(1,000)$ | -25.00\% |
| Property Repair / Maintenance | 8,327 | 21,069 | 14,434 | 15,000 | 15,000 | - | 0.00\% |
| Repairs Machinery And Equipment | 1,970 | 4,771 | 4,043 | 5,000 | 5,250 | 250 | 5.00\% |
| Supplies - General | 5,956 | 5,008 | 5,493 | 7,000 | 7,000 | - | 0.00\% |
| Electricity | 98,771 | 86,870 | 73,677 | 92,000 | 94,760 | 2,760 | 3.00\% |
| Fuel Oil / Propane | 76,834 | 51,067 | 43,368 | 56,119 | 56,500 | 381 | 0.68\% |
| Water | 5,595 | 5,261 | 4,981 | 6,000 | 6,180 | 180 | 3.00\% |
|  | 209,646 | 190,170 | 161,658 | 201,772 | 206,193 | 4,421 | 2.19\% |
| Recreation - Lapham Center |  |  |  |  |  |  |  |
| Salaries F/T | 151,576 | 155,206 | 158,443 | 162,199 | 164,378 | 2,178 | 1.34\% |
| Salaries P/T | 95,200 | 100,608 | 94,479 | 112,500 | 113,000 | 500 | 0.44\% |
| Salaries O/T | 1,747 | 660 | 808 | 1,000 | 1,000 | - | 0.00\% |
| Social Security | 17,989 | 18,608 | 18,344 | 21,091 | 21,296 | 205 | 0.97\% |
| Longevity | 750 | 800 | 800 | 800 | 800 | - | 0.00\% |
| Office Equip Lease/Rental | 1,504 | 1,168 | 1,293 | 1,500 | 1,400 | (100) | -6.67\% |
| Postage | 975 | 690 | 180 | 1,000 | 1,000 | - | 0.00\% |
| Prog Meeting Expense | 13,676 | 10,646 | 5,423 | 16,000 | 8,000 | $(8,000)$ | -50.00\% |
| Supplies Program Inc. Sporting | 868 | 107 | 59 | 1,250 | 1,000 | (250) | -20.00\% |
| Supplies - General | 808 | 760 | 131 | 950 | 900 | (50) | -5.26\% |
| Supplies Office | 8,832 | 8,308 | 8,231 | 10,500 | 10,500 | - | 0.00\% |
| Food | 3,052 | 2,265 | 2,328 | 4,500 | 3,500 | $(1,000)$ | -22.22\% |
| Voice / Data | 2,180 | 2,264 | 2,253 | 2,400 | 2,400 | - | 0.00\% |
| Dues And Subscriptions | 145 | 145 | - | 200 | 200 | - | 0.00\% |
| Banking and Transaction Fees | - | 1,955 | 574 | 2,000 | 2,000 | - | 0.00\% |
|  | 299,302 | 304,189 | 293,347 | 337,890 | 331,374 | $(6,516)$ | -1.93\% |
| Recreation - Pool Operations |  |  |  |  |  |  |  |
| Salaries P/T | 55,000 | 54,728 | 40,473 | 57,000 | 57,000 | - | 0.00\% |
| Social Security | 4,067 | 4,132 | 3,104 | 4,361 | 4,361 | 1 | 0.01\% |
| Property Cleaning | 63 | - |  |  | - | - |  |
| Property Repair / Maintenance | 3,210 | 5,402 | 5,016 | 6,000 | 6,000 | - | 0.00\% |
| Supplies Building / Grounds | 4,950 | 8,475 | 8,625 | 9,500 | 9,750 | 250 | 2.63\% |
| Supplies - General | 1,230 | 247 | 533 | 2,000 | 2,000 | - | 0.00\% |
| Voice / Data | 1,353 | 1,446 | 1,448 | 1,500 | 1,530 | 30 | 2.00\% |
| Uniforms \& Equipment | - | - | 933 | 1,750 | 1,250 | (500) | -28.57\% |
| Supplies - Chemicals | 6,235 | 4,587 | 6,331 | 7,000 | 7,000 | - | 0.00\% |
|  | 76,108 | 79,016 | 66,462 | 89,111 | 88,891 | (220) | -0.25\% |
| Board of Education |  |  |  |  |  |  |  |
| Group Insurance-BOE | 10,500,000 | 12,090,482 | 11,230,902 | 11,991,285 | 12,289,526 | 298,241 | 2.49\% |
| Expense Summary | 71,840,374 | 74,019,256 | 75,625,992 | 77,772,202 | 79,145,162 | 1,372,960 | 1.77\% |
|  | 82,340,374 | 86,109,738 | 86,856,894 | 89,763,487 | 91,434,688 | 1,671,201 | 1.86\% |
| Debt Service |  |  |  |  |  |  |  |
| Bond Prin Town | 6,954,316 | 6,004,345 | 6,165,410 | 7,141,042 | 6,811,585 | $(329,457)$ | -4.61\% |
| Bond Prin School | 4,910,045 | 6,728,000 | 7,192,312 | 6,599,000 | 5,028,415 | $(1,570,585)$ | -23.80\% |
| Bond Interest Town | 2,159,101 | 2,116,213 | 1,993,359 | 2,206,273 | 2,567,440 | 361,167 | 16.37\% |
| Bond Interest Schools | 2,129,672 | 2,047,784 | 1,988,475 | 1,948,590 | 1,806,759 | $(141,831)$ | -7.28\% |
| BOE ICT Lease | 693,520 | 617,064 | 679,013 | 675,125 | 630,557 | $(44,568)$ | -6.60\% |
|  | 16,846,653 | 17,513,406 | 18,018,570 | 18,570,030 | 16,844,756 | (1,725,274) | -9.29\% |
| Other Agencies |  |  |  |  |  |  |  |
| Health/Welfare | 253,988 | 254,720 | 270,234 | 271,047 | 271,047 | - | 0.00\% |
| Day Care Center | 31,168 | 31,947 | 31,947 | 31,947 | 31,947 | - | 0.00\% |
| Trans Private Schools | 305,548 | 311,460 | 266,986 | 275,686 | 275,686 | - | 0.00\% |
| Channel 79 TV | 29,000 | 29,000 | 29,000 | 29,000 | 29,000 | - | 0.00\% |
| Probate Court | 9,161 | 9,831 | 10,035 | 12,000 | 12,000 | - | 0.00\% |
|  | 628,865 | 636,958 | 608,202 | 619,680 | 619,680 | - | 0.00\% |
| Contingency |  |  |  |  |  |  |  |
| Contingency | - |  | - | 200,000 | 500,000 | 300,000 | 150.00\% |
|  | - | - | - | 200,000 | 500,000 | 300,000 | 150.00\% |
| Interfund Transfers |  |  |  |  |  |  |  |
| Town Util Sewer Contribution | 76,125 | 76,125 | 76,125 | 76,125 | 76,125 | - | 0.00\% |
| Operating Transfer | 123,600 | - |  |  | - | - |  |
| Transfer to Tax Funded Capital | 4,752,047 | 1,011,200 | 2,465,901 | 2,898,365 | 1,729,715 | $(1,168,650)$ | -40.32\% |
| Transfer To Waveny Pool Fund | 63,873 | 57,752 | 50,318 | 37,996 | 31,750 | $(6,246)$ | -16.44\% |
|  | 5,015,645 | 1,145,077 | 2,592,344 | 3,012,486 | 1,837,590 | (1,174,896) | -39.00\% |

## Operating Carryover- BOE

0) 150,811

|  | 2015-2016 <br> ACTUAL | 2016-2017 <br> ACTUAL | $\begin{gathered} \text { 2017-2018 } \\ \text { ACTUAL } \end{gathered}$ | $\begin{gathered} 2018-2019 \\ \text { REVISED } \end{gathered}$ | $\begin{aligned} & \text { 2019-2020 } \\ & \text { ADOPTED } \end{aligned}$ | \$ <br> VARIANCE | \% <br> VARIANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Capital- Town |  |  |  |  |  |  |  |
| Parks Boiler Replacement | 9,759 | - |  |  | - | - |  |
| 2015 Communication Antenna | 37,031 | 757 |  |  | - | - |  |
|  | 46,790 | 757 | - | - | - | - |  |
| Capital- BOE |  |  |  |  |  |  |  |
| Saxe Auditorium Remediation | 568,345 | 43,932 |  |  | - | - |  |
|  | 568,345 | 43,932 | - | - | - | - |  |
|  | 142,178,107 | 142,907,033 | 145,492,711 | 151,585,419 | 150,940,416 | $(645,003)$ | $\underline{-0.43 \%}$ |

## Town of New Canaan, Connecticut

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2016

## REVENUES

Taxes and assessments Intergovernmental Licenses and permits
Fines and forfeitures
Use of money and property
Charges for services
Reimbursements of funds Income from investments

Total Revenues

| General Fund | Special Bonding Fund | Other Governmental Funds | Tota Governm Fund |
| :---: | :---: | :---: | :---: |
| \$ 130,758,741 | \$ | \$ 1,180,526 | \$ 131,939,267 |
| 12,617,362 | - | 1,876,292 | 14,493,654 |
| 1,336,558 | - | 2,750 | 1,339,308 |
| 501,201 | - | - | 501,201 |
| 1,241,484 | - | - | 1,241,484 |
| 3,214,750 | - | 3,630,091 | 6,844,841 |
| 17,324 | - | 311,623 | 328,947 |
| 285,531 | 1,707 | 3,270 | 290,508 |
| 149,972,951 | 1,707 | 7,004,552 | 156,979,210 |

## EXPENDITURES

Current
General government
Public safety and protection
Operation of plant
Public works
Social services
Parks and recreation
Education
Payment to other agencies
Debt service
Capital outlay
Total Expenditures
Excess (Deficiency) of Revenues
Over Expenditures

| $12,150,328$ | - | 595,837 | $12,746,165$ |
| ---: | ---: | ---: | ---: |
| $11,275,794$ | - | 964,547 | $12,240,341$ |
| - | - | $1,380,975$ | $1,380,975$ |
| $7,894,509$ | - | - | $7,894,509$ |
| 586,266 | - | 20,191 | 606,457 |
| $1,818,352$ | - | - | $1,818,352$ |
| $92,082,006$ | - | $3,966,153$ | $96,048,159$ |
| $2,857,203$ | - | - | $2,857,203$ |
| $16,956,213$ | - | 58,693 | $17,014,906$ |
| $1,415,130$ | 140,310 | $9,937,550$ | $11,492,990$ |
| $147,035,801$ | 140,310 | $16,923,946$ | $164,100,057$ |
|  |  |  |  |
| $2,937,150$ | $(138,603)$ | $(9,919,394)$ | $(7,120,847)$ |

## OTHER FINANCING SOURCES (USES)

Transfers in
Transfers out
Sale of capital assets
Lease financing
Premium on financing
Issuance of refunding bonds
Payment to refunded bond escrow agent
Total Other Financing Sources
Net Change in Fund Balances
Fund Balances - Beginning of Year
Fund Balances - End of Year


## Town of New Canaan, Connecticut

Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
Year Ended June 30, 2016

|  | Business-Type ActivitiesEnterprise Funds |  |  | Internal Service Funds |
| :---: | :---: | :---: | :---: | :---: |
|  | Waveny Pool Fund | Other Enterprise Funds | Totals Enterprise Funds |  |
| Operating revenues |  |  |  |  |
| Parking fees and rent | \$ - | \$ 299,745 | \$ 299,745 | \$ |
| Charges for services | 472,821 | 114,722 | 587,543 | 21,077,157 |
| Total Operating Revenues | 472,821 | 414,467 | 887,288 | $\underline{21,077,157}$ |
| Operating expenses |  |  |  |  |
| Costs of services | 308,437 | 202,987 | 511,424 | - |
| Claims incurred | - | - |  | 16,534,396 |
| Administration | - | - | - | 2,749,981 |
| Purchased insurance | - | - | - | 724,424 |
| Service fee | 242 | - | 242 | 77,943 |
| Total Operating Expenses | 308,679 | 202,987 | 511,666 | $\underline{20,086,744}$ |
| Income from Operations | 164,142 | 211,480 | 375,622 | 990,413 |
| Non-operating revenues (expenses) |  |  |  |  |
| Interest income | 788 | 428 | 1,216 | 6,517 |
| Interest expense | $(67,399)$ | - | $(67,399)$ |  |
| Net Non-Operating Revenues (Expenses) | $(66,611)$ | 428 | $(66,183)$ | 6,517 |
| Income Before Transfers | 97,531 | 211,908 | 309,439 | 996,930 |
| Transfers in | 63,873 | 516,743 | 580,616 | - |
| Change in Net Position | 161,404 | 728,651 | 890,055 | 996,930 |
| Net Position - Beginning of Year | 56,731 | 687,128 | 743,859 | 1,485,001 |
| Net Position - End of Year | \$218,135 | \$1,415,779 | \$1,633,914 | \$2,481,931 |

## Town of New Canaan, Connecticut

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2017

REVENUES
Taxes and assessments
Intergovernmental
Licenses and permits
Fines and forfeitures
Use of money and property
Charges for services
Contributions
Income from investments
Total Revenues

| General Fund | Special Bonding Fund | Bridge Replacement Fund | Other Governmental Funds | Tota Governm Fund |
| :---: | :---: | :---: | :---: | :---: |
| \$ 134,630,783 | \$ | \$ | \$ 1,224,044 | \$135,854,827 |
| 17,407,495 | - | 73,717 | 1,415,865 | 18,897,077 |
| 1,186,411 | - | - | 2,600 | 1,189,011 |
| 342,729 | - | - | - | 342,729 |
| 1,246,876 | - | - | - | 1,246,876 |
| 2,965,911 | - | - | 6,115,932 | 9,081,843 |
| 920 | - | - | 279,164 | 280,084 |
| 283,036 | 7,986 | - | 6,918 | 297,940 |
| 158,064,161 | 7,986 | 73,717 | 9,044,523 | 167,190,387 |

## EXPENDITURES

Current

| General government | 12,478,592 | - | - | 398,692 | 12,877,284 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Public safety and protection | 11,381,183 | - | - | 772,277 | 12,153,460 |
| Operation of plant | - | - | - | 1,220,838 | 1,220,838 |
| Public works | 8,029,473 | - | - |  | 8,029,473 |
| Social services | 538,496 | - | - | 20,562 | 559,058 |
| Parks and recreation | 1,814,780 | - | - | - | 1,814,780 |
| Education | 101,174,698 | - | - | 3,519,112 | 104,693,810 |
| Payment to other agencies | 3,661,458 | - | - | - | 3,661,458 |
| Debt service | 17,513,407 | 158,170 | - | 64,715 | 17,736,292 |
| Capital outlay | 644,689 | - | 609,675 | 20,586,061 | 21,840,425 |
| Total Expenditures | 157,236,776 | 158,170 | 609,675 | 26,582,257 | 184,586,878 |
| Excess (Deficiency) of Revenues Over Expenditures | 827,385 | $(150,184)$ | $(535,958)$ | (17,537,734) | $(17,396,491)$ |
| OTHER FINANCING SOURCES (USES) |  |  |  |  |  |
| Transfers in | 10,000 | - | - | 1,087,325 | 1,097,325 |
| Transfers out | $(1,145,077)$ | - | - | $(10,000)$ | $(1,155,077)$ |
| Sale of capital assets | 30,795 | - | - | - | 30,795 |
| Lease financing | 600,000 | - | - | - | 600,000 |
| Premium on financing | - | 454,870 | - | - | 454,870 |
| Issuance of general obligation bonds | - | - | - | 9,300,000 | 9,300,000 |
| Total Other Financing Sources | $(504,282)$ | 454,870 | - | 10,377,325 | 10,327,913 |
| Net Change in Fund Balances | 323,103 | 304,686 | $(535,958)$ | $(7,160,409)$ | $(7,068,578)$ |
| Fund Balances - Beginning of Year | 28,963,138 | 2,320,143 | $(95,665)$ | 12,420,556 | 43,608,172 |
| Fund Balances - End of Year | \$ 29,286,241 | \$ 2,624,829 | \$ (631,623) | \$ 5,260,147 | \$ 36,539,594 |

## Town of New Canaan, Connecticut

Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
Year Ended June 30, 2017

|  | Business-Type ActivitiesEnterprise Funds |  |  | Internal Service Funds |
| :---: | :---: | :---: | :---: | :---: |
|  | Waveny Pool Fund | Other Enterprise Funds | Totals Enterprise Funds |  |
| Operating revenues |  |  |  |  |
| Parking fees and rent | \$ | \$ 409,622 | \$ 409,622 | \$ |
| Charges for services | 544,362 | 104,099 | 648,461 | 21,130,066 |
| Total Operating Revenues | 544,362 | 513,721 | 1,058,083 | 21,130,066 |
| Operating expenses |  |  |  |  |
| Costs of services | 332,359 | 242,073 | 574,432 | - |
| Claims incurred | - | - | - | 15,986,744 |
| Administration |  | - | - | 2,814,204 |
| Purchased insurance | - | - | - | 818,343 |
| Service fee | 240 | - | 240 | 73,564 |
| Total Operating Expenses | 332,599 | 242,073 | 574,672 | 19,692,855 |
| Income from Operations | 211,763 | 271,648 | 483,411 | 1,437,211 |
| Non-operating revenues (expenses) |  |  |  |  |
| Interest income | 1,669 | 906 | 2,575 | 25,211 |
| Interest expense | $(53,146)$ | - | $(53,146)$ |  |
| Net Non-Operating Revenues (Expenses) | $(51,477)$ | 906 | $(50,571)$ | 25,211 |
| Income Before Transfers | 160,286 | 272,554 | 432,840 | 1,462,422 |
| Transfers in | 57,752 | - | 57,752 | - |
| Change in Net Position | 218,038 | 272,554 | 490,592 | 1,462,422 |
| Total Net Position - Beginning of Year | 218,135 | 1,415,779 | 1,633,914 | 2,481,931 |
| Total Net Position - End of Year | \$436,173 | \$1,688,333 | \$2,124,506 | \$ 3,944,353 |

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2018

REVENUES
Taxes and assessments Intergovernmental
Licenses and permits
Fines and forfeitures
Use of money and property
Charges for services
Contributions
Income from investments
Total Revenues

## EXPENDITURES

Current
General government
Public safety and protection
Operation of plant
Public works
Social services
Parks and recreation
Education
Payment to other agencies
Debt service
Capital outlay
Total Expenditures
Excess (Deficiency) of Revenues Over Expenditures

OTHER FINANCING SOURCES (USES)
Transfers in
Transfers out
Sale of capital assets
Lease financing
Premium on financing
Issuance of general obligation bonds
Total Other Financing Sources
Net Change in Fund Balances
Fund Balances - Beginning of Year
Fund Balances - End of Year

| General Fund | Bridge Replacement Fund | Other Governmental Funds | Total Governmental Funds |
| :---: | :---: | :---: | :---: |
| \$ 138,764,292 | \$ | \$ 1,299,516 | \$ 140,063,808 |
| 18,968,080 | 2,028,101 | 4,476,148 | 25,472,329 |
| 1,116,281 |  | 286,318 | 1,402,599 |
| 376,520 | - | - | 376,520 |
| 1,395,612 | - | 495,548 | 1,891,160 |
| 3,263,410 | - | 4,742,012 | 8,005,422 |
| 4,973 | - | 703,560 | 708,533 |
| 612,668 | - | 20,758 | 633,426 |
| 164,501,836 | 2,028,101 | 12,023,860 | 178,553,797 |


| $12,499,952$ | - | 800,364 | $13,300,316$ |
| ---: | ---: | ---: | ---: |
| $11,604,353$ | - | 903,364 | $12,507,717$ |
| - | - | $1,271,962$ | $1,271,962$ |
| $8,504,113$ | - | - | $8,504,113$ |
| 549,905 | - | 190,767 | 740,672 |
| $1,768,630$ | - | 21,504 | $1,790,134$ |
| $103,797,257$ | - | $3,702,114$ | $107,499,371$ |
| $2,968,868$ | - | - | $2,968,868$ |
| $18,018,566$ | - | 192,709 | $18,211,275$ |
| 790,242 | $2,027,928$ | $18,194,875$ | $21,013,045$ |
|  | $2,027,928$ | $25,277,659$ | $187,807,473$ |
|  |  |  | $(13,253,799)$ |
| $3,501,886$ | $(9,253,676)$ |  |  |
| $3,999,950$ |  |  |  |


| $\begin{gathered} 10,000 \\ (2,592,344) \end{gathered}$ |  |  | $\begin{gathered} 4,369,448 \\ (1,837,422) \end{gathered}$ |  | $\begin{gathered} 4,379,448 \\ (4,429,766) \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 22,400 |  | - |  |  | 22,400 |
| 790,242 |  |  |  |  | 790,242 |
| - |  | - | 776,563 |  | 776,563 |
| - |  | 671,064 | 19,328,936 |  | 20,000,000 |
| $(1,769,702)$ |  | 671,064 | 22,637,525 |  | 21,538,887 |
| 2,230,248 |  | 671,237 | 9,383,726 |  | 12,285,211 |
| 29,286,241 |  | $(631,623)$ | 9,629,162 |  | 38,283,780 |
| \$ 31,516,489 | \$ | 39,614 | \$ 19,012,888 | \$ | 50,568,991 |

Statement of Revenues, Expenses and Changes in Net Position Proprietary Funds
Year Ended June 30, 2018

|  | Business-Type Activities | Governmental Activities |
| :---: | :---: | :---: |
|  | Enterprise <br> Funds <br> Waveny Pool <br> Fund | Internal Service Funds |
| Operating revenues |  |  |
| Parking fees and rent | \$ | \$ |
| Charges for services | 538,178 | 20,457,286 |
| Total Operating Revenues | 538,178 | 20,457,286 |
| Operating expenses |  |  |
| Costs of services | 317,064 |  |
| Claims incurred | - | 15,565,902 |
| Administration |  | 4,298,265 |
| Purchased insurance | - |  |
| Service fee | 240 |  |
| Total Operating Expenses | 317,304 | 19,864,167 |
| Income from Operations | 220,874 | 593,119 |
| Non-operating revenues (expenses) |  |  |
| Interest income | 295 |  |
| Insurance recoveries | - |  |
| Bond Principle Payment | $(199,000)$ |  |
| Interest expense | $(47,945)$ | - |
| Net Non-Operating Revenues (Expenses) | $(246,650)$ | - |
| Income Before Transfers | $(25,776)$ | 593,119 |
| Transfers in | 50,318 | - |
| Transfers out |  |  |
| Change in Net Position | 24,542 | 593,119 |
| Total Net Position - Beginning of Year | 436,173 | 3,944,353 |
| Total Net Position - End of Year | \$ 460,715 | \$ 4,537,472 |

## Town Personnel By Department

| Selectmen | 2016-2017 <br> Amended | 2017-2018 <br> Amended | 2018-2019 <br> Amended | 2019-20 <br> Adopted |
| :---: | :---: | :---: | :---: | :---: |
| Full Time |  |  |  |  |
| First Selectman | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Secretary | 1.00 | 1.00 | 1.00 | 1.00 |
| HR Generalist | 0.26 | 0.26 | 0.26 | 0.50 |
| Total Full Time | 3.26 | 3.26 | 3.26 | 3.50 |
| Finance |  |  |  |  |
| Full Time |  |  |  |  |
| Chief Financial Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| Budget Director | - | - | 1.00 | 1.00 |
| Internal Auditor | 1.00 | - | - | - |
| Comptroller | 1.00 | 1.00 | 1.00 | 1.00 |
| Accountant Senior | 1.00 | 1.00 | - | - |
| Staff Accountant | 2.00 | 2.00 | 2.00 | 2.00 |
| Accountant | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Full Time | 7.00 | 6.00 | 6.00 | 6.00 |
| Assessor |  |  |  |  |
| Full Time |  |  |  |  |
| Assessor | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Assessor | 1.00 | 1.00 | 1.00 | 1.00 |
| Assessment Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Full Time | 3.00 | 3.00 | 3.00 | 3.00 |
| Tax Collector |  |  |  |  |
| Full Time |  |  |  |  |
| Tax Collector | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Tax Collector | - | - | - | 1.00 |
| Tax Clerk II | 1.00 | 1.00 | 1.00 | - |
| Tax Clerk II | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Full Time | 3.00 | 3.00 | 3.00 | 3.00 |
| Human Resources |  |  |  |  |
| Full Time |  |  |  |  |
| Human Resource Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Payrol//Benefits Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| HR Generalist | 0.37 | 0.37 | 0.37 | 0.50 |
| Total Full Time | 2.37 | 2.37 | 2.37 | 2.50 |
| Information Technology |  |  |  |  |
| Full Time |  |  |  |  |
| Director of Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| IT Operations Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Technology Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Full Time | 3.00 | 3.00 | 3.00 | 3.00 |


|  | 2016-2017 <br> Amended | 2017-2018 | 2mended | Amended |
| :--- | :--- | :--- | :--- | :--- | | Adopted |
| :---: |



| Full Time |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- |
| Town Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Town Clerk II | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Town Clerk II | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Full Time | 3.00 | 3.00 | 3.00 | 3.00 |

Parking Department

| Full Time |  |  |  |  |
| :--- | :---: | :---: | :---: | :---: |
| Parking Authority Manager | 1.00 | 1.00 | 1.00 | 1.00 |
| Parking Enforcement Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| Parking Enforcement Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| Parking Enforcement Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| Parking Enforcement Officer | - | - | 1.00 | 1.00 |
| Total Full Time | 4.00 | 4.00 | 5.00 | 5.00 |

Police Department

| Full Time |  |  |  |  |
| :--- | ---: | ---: | ---: | ---: |
| Sworn Non-Bargaining |  |  |  |  |
| Chief of Police | 1.00 | 1.00 | 1.00 | 1.00 |
| Captain-Operations | 1.00 | 1.00 | 1.00 | 1.00 |
| Captain-Staff Services | 1.00 | 1.00 | 1.00 | 1.00 |
| Civilian Non-Bargaining |  |  |  |  |
| Building Maintenance Police | 1.00 | 1.00 | 1.00 | 1.00 |
| Police Chief Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Records Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Property Mgt. Clerk | 1.00 | 1.00 | 1.00 | 1.00 |
| Systems Administrator/Adm. Assistant | 8.00 | 1.00 | 1.00 | 1.00 |
| Total Non-Bargaining |  | 8.00 | 8.00 | 8.00 |
|  |  |  |  |  |
| Bargaining Unit | 5.00 | 5.00 | 5.00 | 5.00 |
| $\quad$ Lieutenant | 31.00 | 8.00 | 8.00 | 8.00 |
| Sergeant | $\mathbf{3 4 . 0 0}$ | 44.00 | 31.00 | 31.00 |
| Patrolman |  |  | 44.00 | 44.00 |
| Total Bargaining Unit | 52.00 | 52.00 | 52.00 | 52.00 |
|  |  |  |  |  |
| Total Full Time |  |  |  |  |
| Animal Control / Park Ranger |  |  |  |  |

Full Time

| Animal Control Officer | 1.00 | 1.00 | 1.00 | 1.00 |
| :--- | :--- | :--- | :--- | :--- |
| Total Full Time | 1.00 | 1.00 | 1.00 | 1.00 |

Fire Department
Full Time
Non-Bargaining

| Director of Fire Services | 1.00 | 1.00 | 1.00 | 1.00 |
| :--- | :--- | :--- | :--- | :--- |


|  | 2016-2017 <br> Amended | 2017-2018 <br> Amended | 2018-2019 <br> Amended | $\begin{gathered} \text { 2019-20 } \\ \text { Adopted } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: |
| Fire Department (Contd.) |  |  |  |  |
| Fire Marshal | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant (Split with DPW) | - | - | 0.50 | 0.50 |
| Total Non-Bargaining | 2.00 | 2.00 | 2.50 | 2.50 |
| Bargaining Unit |  |  |  |  |
| Captain (4) | 4.00 | 4.00 | 4.00 | 4.00 |
| Lieutenant (4) | 4.00 | 4.00 | 4.00 | 4.00 |
| Firemen-Engineers: |  |  |  |  |
| Fireman-Engineer (16) | 16.00 | 16.00 | 16.00 | 16.00 |
| Total Bargaining Unit | 24.00 | 24.00 | 24.00 | 24.00 |
| Total Full Time | 26.00 | 26.00 | 26.50 | 26.50 |
| Land Use |  |  |  |  |
| Full Time |  |  |  |  |
| Director Building Department | 1.00 | 1.00 | 1.00 | 1.00 |
| Town Planner/ZEO | 1.00 | 1.00 | 1.00 | 1.00 |
| Wetlands Agent Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Director of Health | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Building Official | 1.00 | 1.00 | 1.00 | 1.00 |
| Sanitarian | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Building Inspector | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant ZEO | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Asst. II | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant-EH | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Full Time | 11.00 | 11.00 | 11.00 | 11.00 |
| Public Works - Director's Office |  |  |  |  |
| Full Time |  |  |  |  |
| Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Admin. Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Full Time | 3.00 | 3.00 | 3.00 | 3.00 |
| Public Works - Highway |  |  |  |  |
| Full Time |  |  |  |  |
| Non-Bargaining |  |  |  |  |
| Highway Superintendent | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Non-Bargaining | 1.00 | 1.00 | 1.00 | 1.00 |
| Bargaining Unit |  |  |  |  |
| Mechanics Foreman | 1.00 | 1.00 | 1.00 | 1.00 |
| Mechanic (4) | 4.00 | 4.00 | 4.00 | 4.00 |
| Equipment Operator III/ Crew Leader (3) | 3.00 | 3.00 | 3.00 | 3.00 |
| Operator II/Dispatcher | 1.00 | 1.00 | 1.00 | 1.00 |
| Equipment Operator | 12.00 | 12.00 | 12.00 | 12.00 |
| Welder | 1.00 | 1.00 | 1.00 | 1.00 |
| Mason | 1.00 | 1.00 | 1.00 | 1.00 |
| Laborer | 2.00 | 2.00 | 2.00 | 2.00 |
| Total Bargaining Unit | 25.00 | 25.00 | 25.00 | 25.00 |
| Total Full Time | 26.00 | 26.00 | 26.00 | 26.00 |


|  | 2016-2017 <br> Amended | 2017-2018 <br> Amended | 2018-2019 <br> Amended | $\begin{aligned} & \text { 2019-20 } \\ & \text { Adopted } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: |
| Public Works - Engineering |  |  |  |  |
| Full Time |  |  |  |  |
| Sr. Engineer | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Full Time | 1.00 | 1.00 | 1.00 | 1.00 |
| Town Buildings |  |  |  |  |
| Full Time |  |  |  |  |
| Superintendent of Buildings | 1.00 | 1.00 | 1.00 | 1.00 |
| Building Maintenance Repairman | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Asst (split w/Fire) | - | 0.50 | 0.50 | 0.50 |
| Total Full Time | 2.00 | 2.50 | 2.50 | 2.50 |

## Public Works - Transfer Station

$\frac{\text { Full Time }}{\text { Non-Bargaining }}$
Superintendent Transfer Station \& Waste
Water (1)
Transfer Station Supervisor
Total Non-Bargaining


Bargaining Unit

| Trans Station Operator III | 1.00 | 1.00 | 1.00 | 1.00 |
| :--- | :--- | :--- | :--- | :--- |
| Trans Station Operator | 1.00 | 1.00 | 1.00 | 1.00 |
| Equipment Operator II | 1.00 | 1.00 | 1.00 | 1.00 |
| Laborer | 1.00 | 1.00 | 1.00 | 1.00 |
|  | 4.00 | 4.00 | 4.00 | 4.00 |


| Total Full Time | 5.20 | 5.20 | 5.00 | 5.00 |
| :---: | :---: | :---: | :---: | :---: |
| Public Works - Parks |  |  |  |  |
| Full Time |  |  |  |  |
| Non-Bargaining |  |  |  |  |
| Director of Parks \& Grounds | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Superintendent | - | - | - | - |
| Total Non-Bargaining | 1.00 | 1.00 | 1.00 | 1.00 |

## barganning unic

| Field Technician / Crew Leader | 1.00 | 1.00 | 1.00 | 1.00 |
| :--- | ---: | ---: | ---: | ---: |
| Mechanic Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| Park Crew Leader | 1.00 | 1.00 | 1.00 | 1.00 |
| Irrigation Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| Groundsman III | 8.00 | 8.00 | 8.00 | 8.00 |
| Total Bargaining Unit | 12.00 | $\mathbf{1 2 . 0 0}$ | $\mathbf{1 2 . 0 0}$ | 12.00 |
|  |  |  |  |  |
|  | 13.00 | $\mathbf{1 3 . 0 0}$ | $\mathbf{1 3 . 0 0}$ | $\mathbf{1 3 . 0 0}$ |
| Total Full Time |  |  |  |  |

## Recreation - Administration and Program

Full Time
Recreation Director

| 1.00 | 1.00 | 1.00 | 1.00 |
| :---: | :---: | :---: | :---: |
| 1.00 | 1.00 | 1.00 | 1.00 |
| 1.00 | 1.00 | 1.00 | 1.00 |
| 1.00 | 1.00 | 1.00 | 1.00 |
| 1.00 | 1.00 | 1.00 | 1.00 |
| 5.00 | 5.00 | 5.00 | 5.00 |


|  | 2016-2017 <br> Amended | 2017-2018 <br> Amended | 2018-2019 <br> Amended | 2019-20 <br> Adopted |
| :--- | :--- | :--- | :--- | :--- |
| Recreation - Waveny |  |  |  |  |


| Full Time |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- |
| Maintenance-Waveny | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Full Time | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation - Lapham Community Center |  |  |  |  |


| Full Time |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- |
| Senior Service Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Program Director | 1.00 | 1.00 | 1.00 | 1.00 |
|  | $\mathbf{2 . 0 0}$ | $\mathbf{2 . 0 0}$ | $\mathbf{2 . 0 0}$ | $\mathbf{2 . 0 0}$ |
| Total Full Time |  |  |  |  |
| Health \& Human Services |  |  |  |  |


| Full Time |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- |
| Director Health \& Human Services | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Director Human Services | 1.00 | 1.00 | 1.00 | 1.00 |
| Youth Services Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Nurse Coordinator |  |  |  |  |
| HS Program Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| $\quad$ Youth \& Family Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Full time | 5.00 | 5.00 | 5.00 | 5.00 |
| Sewer Operations |  |  |  |  |


| Full Time |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Non-Bargaining |  |  |  |  |
| Plant Superintendent | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Non-Bargaining | 1.00 | 1.00 | 1.00 | 1.00 |
| Bargaining Unit |  |  |  |  |
| (3) Sewer Plant Chief Operator | 1.00 | 1.00 | 1.00 | 1.00 |
| (2) Sewer Plant Operator | 1.00 | 1.00 | 1.00 | 1.00 |
| (4) Sewer Plant Operator | 1.00 | 1.00 | 1.00 | 1.00 |
| Sewer Plant Operator | 1.00 | 1.00 | 1.00 | 1.00 |
| Total Bargaining Unit | 4.00 | 4.00 | 4.00 | 4.00 |
| Total Full Time | 5.00 | 5.00 | 5.00 | 5.00 |
| Grand Total Town Full Time Personnel | 187.20 | 186.70 | 188.00 | 188.00 |

There has been no change in the total amount of Full Time Funded posistions between FY 18-19 and FY 19-20.

## Mission

Provide leadership for the executive branch of the Town government and oversee most services provided to residents.


## Department Goals

1. Provide cost effective services through prudent leadership and management
2. Maintain and enhance Town infrastructure
3. Provide timely and effective public safety and health services
4. Preserve and enhance the quality of life in New Canaan

## Summary of Major Responsibilities

The First Selectman's Office responds to citizen inquiries, including information requests, suggestions, complaints, and requests for action in all areas of municipal government.

The First Selectman is the Chief Executive and enforces the bylaws and ordinances of the Town and the laws of the State.

The Board of Selectmen has a duty to carry out the provisions of the Town Charter, the power to make certain appointments and fill-certain vacancies, and the duty to be the purchasing agent for the Town.

The Administrative Officer provides administrative and management services and related work products in support of the First Selectman. The Administrative Officer assists the First Selectman with details relating to specific office operations by administering various
functions of the town government, which may include but is not limited to: review of contracts/agreements for service; preparation of agendas and minutes; risk management; special events coordination; interpretation of Town Code; ordinances and regulations in conjunction with the Town Attorney; strategic and operational review of public services; assisting the public with concerns; handling Town building lease agreements with various groups or organizations; administration of law suits and Freedom of Information Act (FOIA) requests; coordination with Audit Committee, Internal Audit Team and Finance, etc.

## Recent/New Programs and Initiatives

Prior to FY 19-20, the HR Generalist position was split between three departments: First Selectman, Human Resources, and Legal. Beginning FY 19-20, the position will be equally split between the First Selectman and Human Resources Department.

## Recent/New Programs and Initiatives

- Initiated a program for the installation of solar photovoltaic equipment on four or five Town buildings. The initiative involves proposed solar panel installations using renewable energy credits issued by Eversource under a State of Connecticut alternative energy incentive program
- Participating in the Eversource Energy Incentive Program and a Bright Idea Grant from the Connecticut Energy Efficiency Fund to install energy efficient lighting in Town buildings
- Proposed a microgrid project at New Canaan High School
- Installation of natural gas in the Town of New Canaan
- Launching a Town survey for feedback on various city services and community priorities


## Major Departmental Challenges

Retaining and enhancing quality of life while maintaining economic vitality is challenging:
> Lack of funding and support from the state
> Federal tax reform
> Transportation issues

## FY 17-18 Accomplishments

> Improving Cell Phone Service
> Increasing Commuter Parking
$>$ Strengthening Financial Management
> Insuring Transparency in Government
> Expanding Natural Gas Availability Creates Savings Opportunities
> Supporting Downtown Business District
> Building/Improving Senior Housing
> Preserving Open Space and Historic Areas
> Working Collaboratively with Town Leaders and Town Employees

## FY 18-19 Objectives

> Present and pass lowest Town budget increase in 10 years
> Continue to study parking lot usage to optimize parking availability in the most cost effective manner
> Support the installation of solar photovoltaic equipment on Town and school buildings
$>$ Support the installation of natural gas pipelines
> Establish a Tourism and Economic Development Advisory Committee to strengthen the local economy
$>$ Establish a Technology Advisory Committee
> Update the Town's digital operations, including the Town website and the use of social media, to expand access to government, improve
constituent communications, and increase operational efficiencies
> Plan for a Community Survey, which will be used to take a critical look at operations and ways to improve service
> Support the update and expansion of the Emergency Services radio communications network, including a license agreement for the use of the Waveny Water Tank for the emergency communications network
> Continue to look for opportunities to preserve open space.
$>$ Fund the Land Acquisition Fund
> Initiate a sewer billing change from an advalorem property sewer tax to a consumptionbased sewer fee
> Initiate various Town Building projects, e.g., Police Department, Vine Cottage, Town Hall Annex, Parcel A on Lapham Road, and 220 Elm Street
> Continue to pursue opportunities for additional senior housing
> Support the renovation of Waveny House, including a project to make the facility compliant with the Americans with Disabilities Act
> Initiate a Memorandum of Understanding between the Town and Getabout, Inc. for vehicles and dispatch and driving services
> Support the public/private partnership with the New Canaan Athletic Foundation
> Support the public/private partnership for the renovation of the Mead Park baseball fields
> Support the public/private partnership with the Waveny Park Conservancy in maintaining and restoring Waveny Park
> Support the Canaan Parish project for affordable housing
> Support the upfront Budget Guidance and Debt Management Guidelines initiatives
$>$ Support the appointment of a Director of Behavioral Health
> Support the change of governance for the Bristow Bird Sanctuary transferring oversight from the Park and Recreation Commission to the Conservation Commission
$>$ Stress the importance of a complete and reasonable five-year capital plan
> Support the revision of the Town's Whistleblower Policy
$>$ Support the creation of a Blight Review Board
> Support the creation of a proposed Bicycle Committee

## FY 19-20 Objectives

$>$ Striving to work collaboratively with the new representatives in the State Assembly to ensure that the new Administration in Hartford does not put an unfair burden on New Canaan in addressing the State's fiscal problems. The First Selectman also plans to work with the Board of

Finance and Town Council to contain spending and keep the 2019-20 tax increase as close to flat as possible consistent with contractually obligated wage increases for town employees and teachers.

Alignments with New Canaan being a community of choice for its residents

As the Chief Executive and enforces the bylaws and ordinances of the Town and the laws of the state.

| Selectmen |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Position Title | 2016-2017 |  |  | 2017-2018 |  |  | 2018-2019 |  |  | 2019-20 |  |
| Full Time |  |  |  |  |  |  |  |  |  |  |  |
| First Selectman | 1.0 | \$ | 140,824 | 1.0 | \$ | 147,000 | 1.00 | \$ | 147,000 | 1.00 | 147,000 |
| Administrative Officer | 1.0 |  | 138,392 | 1.0 |  | 145,043 | 1.00 |  | 148,306 | 1.00 | 148,306 |
| Executive Secretary | 1.0 |  | 72,967 | 1.0 |  | 76,475 | 1.00 |  | 78,197 | 1.00 | 78,197 |
| HR Generalist | - |  | - | - |  |  | 0.26 |  | 25,000 | 0.50 | 45,181 |
| Total Full Time | 3.0 |  | 352,183 | 3.0 |  | 368,517 | 3.26 |  | 398,503 | 3.50 | 418,684 |

Part Time
Selectmen (2)
Total Part Time

Miscellaneous Pay Overime
Total Miscellaneous Pay
Total Salary

2016-2017
Amended

2017-2018
Amended

Adopted
ull Time
First Selectman
Administrative Officer
Executive Secretary
HR Generalist
Total Full Time

| 16,042 | 16,042 | 16,042 | 16,042 |
| :---: | :---: | :---: | :---: |
| 16,042 | 16,042 | 16,042 | 16,042 |


| 2,000 | 2,000 | 2,000 | 2,040 |
| ---: | ---: | ---: | ---: |
| 2,000 | 2,000 | 2,000 | 2,040 |
|  |  |  |  |
| $\mathbf{3 7 0 , 2 2 5}$ | $\mathbf{3 8 6 , 5 5 9}$ | $\mathbf{4 1 6 , 5 4 5}$ | $\mathbf{4 3 6 , 7 6 6}$ |



| Millions | First Selectman Expenditure \& Revenue |
| :---: | :---: |
| 0.70 |  |
| 0.60 |  |
| 0.50 |  |
| 0.40 |  |
| 0.30 |  |
| 0.20 |  |
| 0.10 |  |
| 0.00 |  |
|  | 2016-17 Actual 2017-18 Actual 2018-19 Adopted 2018-19 Revised 2019-20 Adopted |
|  | $\triangle-$ Revenues $\longrightarrow$ Expenditures |


| Budget By Category |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 FY19-FY20 VARIANCE |  |  |
| First Selectman | ACTUAL | ACTUAL | ADOPTED | REVISED | ADOPTED | AMOUNT | \% |
| Expenditures |  |  |  |  |  |  |  |
| Wages | 376,896 | 385,738 | 416,545 | 431,545 | 436,766 | 5,221 | 1.21\% |
| Employee Benefits | 26,329 | 34,098 | 43,318 | 44,468 | 48,575 | 4,107 | 9.24\% |
| Purchased Professional Services | 2,800 | 450 | 3,060 | 3,060 | 50,000 | 46,940 | 1533.99\% |
| Purchased Property Services | 2,099 | 2,339 | 2,550 | 2,550 | 2,550 | - | 0.00\% |
| Purchased Other Services | 268,855 | 4,515 | 5,610 | 5,610 | 5,500 | (110) | -1.96\% |
| Supplies | 3,940 | 2,402 | 4,000 | 4,000 | 4,000 | - | 0.00\% |
| Miscellaneous | 2,317 | 14,649 | 15,000 | 15,000 | 15,000 | - | 0.00\% |
| Total Expenditure | 683,236 | 444,192 | 490,083 | 506,233 | 562,391 | 56,158 | 11.09\% |
| Total FTEs | 3.00 | 3.00 | 3.26 | 3.50 | 3.50 | - | 0.00\% |

For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| Freedom of Information Act (FOIA) Requests | 136 | 81 | 90 |
|  |  |  |  |

## Mission

To provide for general accounting, budget development and control, financial reporting, management of Town funds and debt management.


## Department Goals

1. Ensure funds are accounted for in compliance with Government Accounting Standards Board (GASB), Generally Accepted Accounting Principles, (GAAP) and Governmental Accounting, Auditing, and Financial Reporting
2. Facilitate the work of each operating department/agency through prompt and proper payment of vendors
3. Provide information to Town Boards and Committees

## Summary of Major Responsibilities

The Finance Department is responsible for the management and supervision of the Town's finances including budget, accounting for town funds, including accounts payable and accounts receivable, bonding, and all banking operations for both the Town and the BOE operating and capital accounts.

The Finance Office is also responsible for facilitating Mill Rate calculation, assessing and collecting taxes, and collecting sewer use fees.

The office ensures the adherence to all provisions of the Town Charter, GASB, and GAAP. It prepares
monthly financial reports on the fiscal condition of the Town in relation to the budget, acts as a liaison to all Departments and financial institutions on matters relating to Town business, and ensures all debt obligations of the Town are paid in accordance with borrowing provisions. The Finance Department also oversees preparation of the Town Budget and works closely with the BOE.
The department is responsible to the Town Administration, Board of Finance, and Audit Committee. It facilitates the annual audit of the Town and received the Government Finance Officers Association recognition for Excellence in Financial Reporting.

## Anticipated Operational Changes

The Finance Department is initiating a Town department-wide focus on record retention and the procedures for discarding records when record retention periods have been met. This is being done so that the use of building space to accommodate record storage does not become overwhelming. The department is also transitioning to a new fixed asset system effort to improve financial reporting, accountability, and operational efficiencies in managing the Town's fixed assets.

## Recent/New Programs and Initiatives

Over the last year the Finance Department has made several changes:

- Physical - the space has been altered through the removal of high walls around work spaces
- Cross Training - personnel have made an effort to cross train so that if a member of the staff is not at work, the work flow will not stop
- Personnel - job tasks have been redistributed and a new Budget Director position has replaced the position of Senior Accountant


## Recent Departmental Recognitions

The Town of New Canaan received a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the USA and Canada for the fiscal year 2017.

## Major Departmental Challenges

The Finance Department has completed one budget since the change in the Chief Financial Officer (CFO) and First Selectman, as well as Chairman of the BOF and President of the TC. The new administration wishes for changes to be made so that the budgetary forecasting will allow for progress with the least amount of additional burden on the taxpayer. The Town has recently hired a new Budget Director with appropriate training that will allow for better forecasting and for use of budget moderating techniques to assist in the process. This emphasis is the result of potential impacts of revaluation, the new Federal tax law, and a renewed focus on the amount of debt that the Town carries.

## FY 2017-18 Accomplishments

> Revised operations in order to be viewed as a service organization that is user- friendly and helpful
> Worked cooperatively with the Town auditors in order to eliminate the number of Material Weaknesses identified in the financial controls and to allow the Town to receive an award for Excellence in Financial Reporting from the GFOA
> Addressed the growing number of Authorized but Unissued Bond Projects through the issuance of $\$ 20$ million in Bonds at a True Interest Cost of 2.824\% in a rising interest rate environment
> Enhanced budget materials and information provided in the budget process through the
creation of a Budget Director position following the resignation of the Senior Accountant

## FY 18-19 Objectives

> Gain a better understanding of Capital Projects on the horizon so that large fluctuations can be addressed in concert with concern over rising debt, the revaluation in New Canaan, and federal tax impacts
> Issue bonds to finance a variety of Town capital projects
> Streamline the budget process
> Provide information to Boards and the TC a format that is easily understood in order to facilitate better informed financial decisionmaking
> Work better as a team within the Department and as perceived by other departments in the Town
> Work with the Debt Management Committee of the BOF to better control the amount of debt in compliance with the Debt Management Guidelines
> Redistribute work and edit the Finance Policies and Procedures to reflect that redistribution
$>$ Reduce the number of significant deficiencies identified in the financial audit
> Initiate steps to pursue the Distinguished Budget Presentation Award from the GFOA

## FY 19-20 Objectives

> Make significant achievement in pursuit of the Distinguished Budget Presentation Award from the GFOA
> Provide a user-friendly Annual Report to inform residents on the Town's financial status and the operational accomplishments of the Town
$>$ To work with IT to allow a greater number of transactions to be handled online
> To maintain cooperative working relationships with other departments and agencies, as well as Boards, TC, and Committees

## Alignments with New Canaan being a community of choice for its residents

The goal of Finance is to allow operating departments to do their job in the provision of services to New Canaan residents. Municipal Departments are here to serve New Canaan residents.

| Finance |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Position Title | 2016-2017 |  |  | 2017-2018 |  |  | 2018-2019 |  |  | 2019-20 |  |  |
| Full Time |  |  |  |  |  |  |  |  |  |  |  |  |
| Chief Financial Officer | 1.0 | \$ | 146,501 | 1.0 | \$ | 146,500 | 1.0 | \$ | 145,000 | 1.0 | \$ | 145,000 |
| Budget Director | - |  |  | - |  |  | 1.0 | , | 126,283 | 1.0 |  | 129,440 |
| Internal Auditor | 1.0 |  | 140,000 | - |  | - | - |  |  | - |  |  |
| Comptroller | 1.0 |  | 116,514 | 1.0 |  | 122,411 | 1.0 |  | 126,283 | 1.0 |  | 129,440 |
| Accountant Senior | 1.0 |  | 94,984 | 1.0 |  | 97,356 | - |  | - | - |  |  |
| Staff Accountant | 2.0 |  | 127,884 | 2.0 |  | 135,862 | 2.0 |  | 139,950 | 2.0 |  | 143,448 |
| Accountant | 1.0 |  | 86,202 | 1.0 |  | 87,483 | 1.0 |  | 90,360 | 1.0 |  | 92,619 |
| Total Full Time | 7.0 |  | 712,085 | 6.0 |  | 599,613.1 | 6.0 |  | 627,875 | 6.0 |  | 639,947 |
| Part Time |  |  |  |  |  |  |  |  |  |  |  |  |
| Treasurer |  |  | 1,400 |  |  | 1,400 |  |  | 20,000 |  |  | 20,000 |
| Total Part Time |  |  | 1,400 |  |  | 1,400 |  |  | 20,000 |  |  | 20,000 |
| Miscellaneous Pay |  |  |  |  |  |  |  |  |  |  |  |  |
| Overtime |  |  | - |  |  | 1,000 |  |  | 500 |  |  | 510 |
| Total Miscellaneous Pay |  |  | - |  |  | 1,000 |  |  | 500 |  |  | 510 |
| Total Salary |  |  | 713,485 |  |  | 592,013 |  |  | 648,375 |  |  | 660,457 |




| Budget By Category |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 FY19-FY20 VARIANCE |  |  |
| Finance | ACTUAL | ACTUAL | ADOPTED | REVISED | ADOPTED | AMOUNT | \% |
| Revenues |  |  |  |  |  |  |  |
| Intergovernmental Revenues | 1,049,532 | 938,458 | 73,966 | 73,966 | 271,822 | 197,856 | 267.50\% |
| Charges for Services | 83,452 | 227,876 | 62,513 | 62,513 | 75,513 | 13,000 | 20.80\% |
| Investment Earnings | 282,861 | 612,641 | 500,000 | 500,000 | 800,000 | 300,000 | 60.00\% |
| Rents \& Royalties | 212,270 | 345,286 | 182,270 | 182,270 | 210,000 | 27,730 | 15.21\% |
| Other Revenues | 14,721 | 13,824 | 120,901 | 14,500 | 15,496 | 996 | 6.87\% |
| Other Financing Sources | 31,020 | 22,306 | 10,100 | 10,100 | 10,100 | - | 0.00\% |
| Total Revenues | 1,673,855 | 2,160,392 | 949,750 | 843,349 | 1,382,931 | 539,582 | 63.98\% |
| Expenditures |  |  |  |  |  | - |  |
| Wages | 599,219 | 636,383 | 629,285 | 645,609 | 660,458 | 14,849 | 2.30\% |
| Employee Benefits | 85,551 | 92,736 | 88,730 | 90,976 | 93,608 | 2,632 | 2.89\% |
| Purchased Professional Services | 271,566 | 229,653 | 328,800 | 328,705 | 273,800 | $(54,905)$ | -16.70\% |
| Purchased Property Services | 2,802 | 2,839 | 4,275 | 4,275 | 4,000 | (275) | -6.43\% |
| Purchased Other Services | 6,448 | 6,802 | 8,000 | 8,065 | 12,300 | 4,235 | 52.51\% |
| Supplies | 5,726 | 4,663 | 7,570 | 9,290 | 7,610 | $(1,680)$ | -18.08\% |
| Miscellaneous | 28,570 | 15,445 | 29,190 | 8,930 | 2,150 | $(6,780)$ | -75.92\% |
| Total Expenditures | 999,883 | 988,521 | 1,095,850 | 1,095,850 | 1,053,926 | $(41,924)$ | -3.83\% |
| Total FTEs | 7.00 | 7.00 | 6.00 | 6.00 | 6.00 | - | 0.00\% |

For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| Moody's Bond Rating | Aaa | Aaa | Aaa |
| GFOA Popular Annual Financial Report (PAFR) Award | - | 1 | 1 |
| GFOA Compr. Annual Financial Report (CAFR)Award | 1 | 1 | 1 |
| GFOA Budget Award | - | - | 1 |
| Accounts Payable Check Printed | 6,649 | 6,500 | 6,500 |

## Mission

The Assessor's Office is responsible for the discovery, listing, valuation and equalization of all properties in the Town of New Canaan. This office is also responsible for the maintenance of assessment records and annual calculation of the tax base.


## Department Goals

1. Complete the state-mandated, town-wide revaluation
2. Update all personal property listing
3. Complete the yearly grand list

## Summary of Major Responsibilities

- Notify tax payers of the value process
- Conduct inspections on all building permits as required and notify the owners
- Conduct personal property audits
- Help taxpayers and issue corrections for all motor vehicle issues
- Administer all local and state elderly tax relief programs
- Help the Board of Assessment Appeals and the process for motor vehicles and real property assessment


## Anticipated Operational Changes

The department is in the process of changing the current CAMA vision to a new vendor, Equality.

Current public information regarding values and assessment will also change and will be hosted by Equality.

## Recent/New Programs and Initiatives

- Access to the DMV site to help research all motor vehicle issues
- Notification to and education of every taxpayer with whom the Department has contact about the processes and what to expect when the new assessments are mailed
- Anticipated public forums regarding the revaluation before the new assessments are mailed


## Major Departmental Challenges

The 2018 revaluation will bring property values in line with the market. The challenge will be next July when citizens receive their tax bill with the presumption that it will be less because their property value has decreased. The department has started to inform citizens who come in that taxes are driven by town spending.

## FY 2017-18 Accomplishments

> Completed personal property audits on questionable accounts
$>$ Completed inspections on all building permits issued that had value changes
> Closed all 2013 court cases appeals
> Completed all Motor vehicles issues, adds, and deletes on time

## FY 18-19 Objectives

> 2018 revaluation

## FY 19-20 Objectives

> Complete the CAMA vision conversion of all data
> Perform personal property audits
> Building permits inspections
> Convert sewer billing methodology from an ad valorem sewer tax to a tiered, flat-rate sewer fee system effective July 1, 2019.

Alignments with New Canaan being a community of choice for its residents
$>$ Educate tax payers of the value process
> Provide online access to taxpayer database

| Assessor |  |  |  |  |  |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| Position Title |  | 2016-2017 <br> Amended |  | 2017-2018 <br> Amended | 2018-2019 <br> Amended | 2019-20 <br> Adopted |  |  |  |
| Full Time |  |  |  |  |  |  |  |  |  |
| Proposed |  |  |  |  |  |  |  |  |  |

Part Time
Part Time (Board of Assessment Appeals)
Part Time (Independent Appraisers/office)
Clerical Help
Total Part Time

| 1,200 | 1,200 | 1,200 | 1,224 |
| ---: | ---: | ---: | ---: |
| 12,750 | 12,750 | 12,750 | 13,005 |
| 1,500 | 1,500 | 1,500 | 1,530 |
| 15,450 | 15,450 | 15,450 | 15,759 |

Miscellaneous Pay

## Overime

Total Miscellaneous Pay

Total Salary

| 800 | 800 | 800 | 500 |
| ---: | ---: | ---: | ---: |
| 800 | 800 | 800 | 500 |
|  |  |  |  |
| $\mathbf{2 7 3 , 6 9 5}$ | $\mathbf{2 7 8 , 6 9 0}$ | $\mathbf{2 8 4 , 9 5 2}$ | $\mathbf{2 8 9 , 7 8 2}$ |




| Budget By Category |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 FY19-FY20 VARIANCE |  |  |
| Tax Assessor | ACTUAL | ACTUAL | ADOPTED | REVISED | ADOPTED | AMOUNT | \% |
| Revenues |  |  |  |  |  |  |  |
| Other Revenues | 30,240 | 1,134 | - | - | 101,728 | 101,728 |  |
| Total Revenues | 30,240 | 1,134 | - | - | 101,728 | 101,728 |  |
| Expenditures |  |  |  |  |  | - |  |
| Wages | 270,615 | 274,338 | 284,952 | 287,208 | 289,782 | 2,574 | 0.90\% |
| Employee Benefits | 21,703 | 21,885 | 23,099 | 23,099 | 23,468 | 369 | 1.60\% |
| Purchased Professional Services | 15,420 | 16,607 | 19,700 | 16,950 | 20,014 | 3,064 | 18.08\% |
| Purchased Property Services | 1,438 | 1,539 | 1,465 | 1,959 | 1,388 | (571) | -29.13\% |
| Purchased Other Services | 2,316 | 1,844 | 3,950 | 3,950 | 2,800 | $(1,150)$ | -29.11\% |
| Supplies | 3,308 | 3,465 | 4,755 | 4,755 | 4,690 | (65) | -1.36\% |
| Miscellaneous | 600 | 600 | 800 | 800 | 750 | (50) | -6.25\% |
| Total Expenditures | 315,400 | 320,277 | 338,721 | 338,721 | 342,892 | 4,171 | 1.23\% |
| Total FTEs | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | - | 0.00\% |

For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| Real Estate \# of properties | 2017 Grandlist | 2018 Grand List 2019 Grandlist |  |
| Motor Vehicle \# of vehicles | 7,404 | 7,404 | N/A |
| Supplemental MV \# of vehicles | 16,912 | 16,611 | N/A |
| Personal Properties \# of accounts | 3,074 | 2,995 | $\mathrm{~N} / \mathrm{A}$ |
| Elderly Tax applicants processed | 787 | 761 | $\mathrm{~N} / \mathrm{A}$ |
| data collection/inspections (permits) | 115 | 100 | $\mathrm{~N} / \mathrm{A}$ |
| mv pricing/delete/adjustments | 426 | $\mathrm{~N} / \mathrm{A}$ | $\mathrm{N} / \mathrm{A}$ |

## Mission

The Tax Collector office provides billing and collections of real estate, personal property, motor vehicle,
sewer and special assessment billing. Taxes are billed annually and collected semi-annually on real estate
and annually on motor vehicles and personal property.


## Department Goals

1. Use collection agency for delinquent personal property and motor vehicle bills
2. Use CT State Marshal for personal property delinquent bills
3. Maintain collection rate over 99\%

## Summary of Major Responsibilities

- Give ample notice when municipal taxes are due by advertising in local newspaper
- Give notice that taxes are due by posting on New Canaan TV channel 79
- Email/text taxpayers that taxes are due who request notice by email or by text
- Mail delinquent statements in florescent colors so recipients take notice of mailing
- Full access on town website of all tax bills, both paid and due


## Anticipated Operational Changes

Off-site data storage is a new expenditure.

## Recent/New Programs and Initiatives

Texting reminders to taxpayers that tax bills are due

## Recent Departmental Recognitions

Public appreciation of a phone call answered by a knowledgeable person

## Major Departmental Challenges

Municipal tax collection is governed by the State of CT Statutes. The tax office must implement any statute change.

## FY 2017-18 Accomplishments

$>$ Reduced amount of motor vehicle delinquent accounts sent to collection agency
> Received payments for delinquent personal property accounts through the use of the State Marshal
$>$ Converted sewer billing methodology an ad valorem sewer tax to a tiered, flat-rate sewer fee system effective July 1, 2019

## FY 18-19 Objectives

$>$ Use collection agency to collect delinquent bills
> Use of CT State Marshal for delinquent personal property bills

## FY 19-20 Objectives

> Use collection agency to collect delinquent bills
> Use CT State Marshal to collect delinquent personal property bills

Tax Collector alignments with New Canaan being a community of choice for its residents
$>$ Tax office provides online payment options, mail in options and walk in options for payment.
$>$ Tax office provides email reminders when taxes are due.
$>$ Tax office provides 24/7 website tax information access.

| Tax Collector |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- |
|  |  |  |  |  |
|  |  |  |  |  |
|  | 2016-2017 | 2017-2018 | 2018-2019 | 2019-20 |
| Position Title | Amended | Amended | Amended | Adopted |

Full Time

| Tax Collector | 1.0 | $\$$ | 98,781 | 1.0 | $\$$ | 101,251 | 1.0 | $\$$ | 103,529 | 1.0 | $\$$ |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | ---: | ---: | ---: |
| Assistant Tax Collector | - |  | - |  | - |  | 103,529 |  |  |  |  |
| Tax Clerk II | 1.0 | 56,355 | 1.0 | 57,187 | 1.0 | 58,617 | - | 65,180 |  |  |  |
| Tax Clerk II | 1.0 | 56,355 | 1.0 | 57,187 | 1.0 | 58,617 | 1.0 | 60,540 |  |  |  |
| Total Full Time | $\mathbf{3 . 0}$ | $\mathbf{2 1 1 , 4 9 0}$ | $\mathbf{3 . 0}$ | $\mathbf{2 1 5 , 6 2 4}$ | $\mathbf{3 . 0}$ | $\mathbf{2 2 0 , 7 6 2}$ | $\mathbf{3 . 0}$ | $\mathbf{2 2 9 , 2 4 9}$ |  |  |  |

## Part Time

Clerical Coverage
Total Part Time

| 8,000 | 8,140 | 10,200 | 10,200 |
| ---: | ---: | ---: | ---: |
| 8,000 | 8,140 | 10,200 | 10,200 |

Miscellaneous Pay
Overime
Total Miscellaneous Pay

20\% Allocation to Sewer Fund

Total Salary

| 200 | 200 | 400 | 400 |
| ---: | ---: | ---: | ---: |
| 200 | 200 | 400 | 400 |
| $(43,938)$ | $(44,793)$ | $(46,272)$ | $(47,970)$ |
|  |  |  |  |
| 175,752 | 179,172 | 185,090 | 191,879 |

20\% of Tax Collector personnel costs are charged to the Sewer Fund



| Budget By Category |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 | FY19-FY20 V | ANCE |
| Tax Collector | ACTUAL | ACTUAL | ADOPTED | REVISED | ADOPTED | AMOUNT | \% |
| Revenues |  |  |  |  |  |  |  |
| Tax Revenues | 134,630,783 | 138,764,292 | 140,670,729 | 140,670,729 | 139,730,686 | $(940,043)$ | -0.67\% |
| Total Revenues | 134,630,783 | 138,764,292 | 140,670,729 | 140,670,729 | 139,730,686 | $(940,043)$ | -0.67\% |
| Expenditures |  |  |  |  |  |  |  |
| Wages | 178,693 | 179,785 | 185,090 | 185,090 | 191,879 | 6,789 | 3.67\% |
| Employee Benefits | 15,410 | 16,498 | 17,473 | 17,473 | 17,954 | 481 | 2.75\% |
| Purchased Professional Services | 13,720 | 8,300 | 13,100 | 13,100 | 13,212 | 112 | 0.85\% |
| Purchased Property Services | 1,906 | 2,093 | 2,200 | 2,200 | 2,200 | - | 0.00\% |
| Purchased Other Services | 22,189 | 17,696 | 23,200 | 23,200 | 23,300 | 100 | 0.43\% |
| Supplies | 2,963 | 1,784 | 2,400 | 2,400 | 2,400 |  | 0.00\% |
| Miscellaneous | 280 | 175 | 500 | 500 | 500 | - | 0.00\% |
| Total Expenditures | 235,161 | 226,330 | 243,963 | 243,963 | 251,445 | 7,482 | 3.07\% |
| Total FTEs | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | - | 0.00\% |

For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| Text \& emails reminders to taxpayers on taxes due | 1,900 | 2,000 | 2,000 |
| Mailing of real estate bills | 7,100 | 7,200 | 7,200 |
| Mailing of personal property bills | 810 | 800 | 800 |
| Mailing of motor vehicle bills | 17,200 | 17,200 | 17,200 |
| Mailing of supplementals | 3,073 | 3,000 | 3,000 |
| Download of lockbox processing | 12,000 | 10,000 | 12,000 |
| Download of escrow accounts | 4,000 | 5,000 | 4,000 |
| Download of online payments | 6,400 | 6,400 | 6,400 |
| Download of collection agency payments | 300 | 100 | 300 |
| Processing of mail and over the counter payments | 29,000 | 29,000 | 29,000 |
| Average annual real estate liens | 37 | 51 | 40 |
| Average annual UCC liens on personal property | 56 | 55 | 50 |
| Average weekly put-on / take-off with DMV | 76 | 70 | 80 |
| Average monthly mailing of delinquent statement | 881 | 849 | 900 |
| Average weekly research of returned mail | 15 | 20 | 15 |
| Calls per day. Each call averaging 10 to 20 minutes | 23 | 25 | 23 |

The Town of New Canaan has a professional contract for legal services. The Town's legal counsel is the legal advisor and counsel for the Town of New Canaan, its Departments, Boards, Commissions and employees. The primary purpose is to provide legal services, support and advice in a prompt and professional manner. They represent the Town in all manner of litigation or other legal proceedings, whether in the court system or before any or all other State or government agencies. They assist and advise in the preparation of all ordinances, regulations and other legal papers. The legal counsel also negotiates, prepares and approves contracts and other legal instruments to which the Town is a party.


| Millions | Legal <br> Expenditure \& Revenue |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 0.40 Expenditure \& Revenue |  |  |  |  |  |
| 0.35 |  |  |  |  |  |
| 0.30 |  |  |  |  |  |
| 0.25 |  |  |  |  |  |
| 0.20 |  |  |  |  |  |
| 0.15 |  |  |  |  |  |
| 0.10 |  |  |  |  |  |
| 0.05 |  |  |  |  |  |
| 0.00 | $\uparrow-\infty$ |  | -- |  |  |
|  | 2016-17 Actual | 2017-18 Actual | 2018-19 Adopted | 2018-19 Revised | 2019-20 Adopted |
|  |  | $\rightarrow$ - Revenu | s - Ex | enditures |  |


| Budget By Category |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 <br> ACTUAL | 2017-18 ACTUAL | $\begin{gathered} \text { 2018-19 } \\ \text { ADOPTED } \end{gathered}$ | 2018-19 REVISED | 2019-20ADOPTED | FY19-FY20 VARIANCE |  |
| Legal |  |  |  |  |  | AMOUNT | \% |
| Revenues |  |  |  |  |  |  |  |
| Other Revenues | - | 30,000 | - | - | - | - |  |
| Total Revenues | - | 30,000 | $\bullet$ | - | $\bullet$ | - |  |
| Expenditures |  |  |  |  |  |  |  |
| Employee Benefits | - | - | - | - | - | - |  |
| Purchased Professional Services | 281,024 | 295,652 | 355,000 | 322,700 | 330,000 | 7,300 | 2.26\% |
| Purchased Other Services | - | 15,074 | - | - | - | - |  |
| Total Expenditures | 281,024 | 310,726 | 355,000 | 322,700 | 330,000 | 7,300 | 2.26\% |
| Total FTEs | 0.26 | 0.26 | 0.26 | - | - | - |  |

For line item detail budget see the Revenue \& Expenditure Summary Section

## Mission

The Town of New Canaan is dedicated to the recruitment and selection of a diverse employment group that is committed to promote a healthy, positive, productive and safe work environment. We strive to provide the public with responsive, fair, personnel and professional services.


## Department Goals

1. Support the creation of an engaged and talented workforce that reflects the community and is seen as an employer of choice.
2. Work seamlessly and strategically within the department and with all other town departments
3. Operate efficiently and effectively with results-driven and customer-focused enterprise-wide decisions

## Summary of Major Responsibilities

- Hire talented staff by carefully evaluating each open position to determine in what manner the person in that position will interact with the public and what skills are needed

1. Primary internal contact for information and communication to employees, Town governing bodies, and outside parties (financial, legal, governmental/IRS, etc.) about Town-sponsored employee/retirement benefits
2. Work directly with outside providers (such as trustees, brokers, record keepers, actuaries,
auditors, etc.) to administer the employee/retirement benefit plans
3. Maintain records for all employees and participating/eligible retirees to ensure the appropriate benefits are available and provided

## Anticipated Operational Changes

The department is not a revenue based department. In regards to expenditures the department reviews its expenditure budget at the end of every month to see where the budgets are and if there are any substantial changes. The one budget that is monitored very carefully is the health insurance budget. The department works with the Town insurance broker to review the expenditures.

## Recent/New Programs and Initiatives

The department is currently working with the actuary to prepare biennial Pension and OPEB Valuations (7/1/2018). The Valuations will determine the Town ADEC (actuarially determined employer contribution) for FYE 2020 and 2021. The results will be evaluated and the Board of Finance and Town Council will approve the budgeted contributions.

## Recent Departmental Recognitions

Dividend check for $\$ 115,000$ received from Connecticut Interlocal Risk Management Agency representing significant cost reduction by the department.

## Major Departmental Challenges

Controlling the cost of healthcare and workers' compensation is the department's biggest challenge.

A new committee has been formed by the TC to review healthcare costs and other possible options to reduce costs (i.e., State Plan, partnership with BOE on certain costs such as Stop Loss).

## FY 2017-18 Accomplishments

> Worked closely with CIRMA to monitor Workman's Compensation/Liability costs and develop programs to reduce those expenditures
> Worked closely with the insurance broker to reduce health insurance costs
> Brought the New Canaan Library back under the Town of New Canaan health insurance umbrella
> Updated all Vanguard plans legal documents in July 2017
> Provided on-time, accurate GASB 67/68 and 74/75 disclosures to auditors; early adopter of GASB 75 (first among peer group)
> Implemented new CT pension tax withholding requirement for 194 retirees
> Worked with Vanguard to issue $320+/-1099$ Rs on time with minimal issues
> Provided 319 pension benefit statements to participating employees in April 2018 (one month earlier than 2017)
> Conducted successful, timely Open Enrollment for post-65 retirees in Nov/Dec 2017 and for pre65 retirees (and all retiree dental participants) in June 2018; streamlined process through autoenrollment
> Adopted Amendment \#5 to Pension Plan incorporating all new union contract changes
> Updated a summary ("Benefit Matrix") of all plan benefits (active/retiree) for new union contract changes

## FY 18-19 Objectives

> Continue to review medical expenditures and attempt to reduce costs
> Train Managers regarding staff
> Provide programs to reduce workers' compensation costs
> Complete valuations and GASB disclosures in a timely and accurate manner
> Work closely with new RPAC members on plan decisions
> Implement new on-boarding system for new employees
> Oversee independent audit of dependents for health insurance benefits

## FY 19-20 Objectives

> Work closely with healthcare broker to review healthcare costs and possible savings
> Implement programs from CIRMA to reduce workers' compensation/liability costs
$>$ Evaluate and lower fees charged to DCP plan participants
> Continue to evaluate transition plans in each department
$>$ Oversee independent audit of dependents for health insurance benefits

## Alignments with New Canaan being a community of

 choice for its residents1. Support departments in increasing diversity to have a talented workforce that is more reflective of our community.
2. We involve departments in HR issues that affect their operations.
3. Develop systems to improve internal controls, standardize and improve processes and increase compliance
4. Manage/balance the tradeoff of negotiated, competitive employee/retirement benefits with the cost to the Town.

| Human Resources |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Position Title | 2016-2017 <br> Amdended |  | 2017-2018 <br> Amdended |  |  | 2018-2019 <br> Amdended |  |  | 2019-20 <br> Adopted |  |  |
| Full Time |  |  |  |  |  |  |  |  |  |  |  |
| Human Resource Director | 1.00 | \$ 126,591 | 1.00 | \$ | 129,756 | 1.00 | \$ | 132,676 | 1.0 | \$ | 132,676 |
| Payroll/Benefits Administrator | 1.00 | 83,585 | 1.00 |  | 87,816 | 1.00 |  | 92,037 | 1.0 |  | 81,629 |
| HR Generalist | 0.37 | 26,500 | 0.37 |  | 27,840 | 0.37 |  | 35,000 | 0.5 |  | 45,181 |
| Total Full Time | 2.37 | 236,677 | 2.37 |  | 245,412 | 2.37 |  | 259,712 | 2.50 |  | 259,486 |
| Part Time |  |  |  |  |  |  |  |  |  |  |  |
| Pension \& Finance Analyst |  | 2,160 |  |  | 2,160 |  |  |  |  |  | 4,000 |
| Total Part Time |  | 2,160 |  |  | 2,160 |  |  | - |  |  | 4,000 |
| Miscellaneous Pay |  |  |  |  |  |  |  |  |  |  |  |
| Overtime |  | 500 |  |  | 500 |  |  | 500 |  |  | 510 |
| Total Miscellaneous Pay |  | 500 |  |  | 500 |  |  | 500 |  |  | 510 |
| Total Salary |  | 239,337 |  |  | 248,072 |  |  | 260,212 |  |  | 263,996 |



| Millions | Human Resources <br> Expenditure \& Revenue |
| :--- | :--- |
| 0.50 |  |
| 0.40 |  |
| 0.30 |  |
| 0.00 |  |

Budget By Category

| Human Resources | 2016-17 ACTUAL | 2017-18 <br> ACTUAL | $\begin{gathered} \text { 2018-19 } \\ \text { ADOPTED } \end{gathered}$ | REVISED |
| :---: | :---: | :---: | :---: | :---: |
| Expenditures |  |  |  |  |
| Wages | 245,160 | 265,863 | 260,212 | 275,212 |
| Employee Benefits | 23,202 | 27,842 | 26,956 | 28,106 |
| Purchased Professional Services | 100,187 | 78,738 | 81,500 | 81,500 |
| Purchased Property Services | 1,644 | 1,728 | 1,700 | 1,700 |
| Purchased Other Services | 9,488 | 8,685 | 8,000 | 8,000 |
| Supplies | 1,694 | 1,614 | 1,800 | 1,800 |
| Miscellaneous | 33 | 113 | 250 | 250 |
| Total Expenditures | 381,409 | 384,584 | 380,418 | 396,568 |
| Total FTEs | 2.37 | 2.37 | 2.37 | 2.50 |


| 2019-20 | FY19-FY20 VARIANCE |  |
| ---: | :---: | ---: |
| ADOPTED | AMOUNT | $\%$ |
|  |  |  |
| 263,995 | $(11,217)$ | $-4.08 \%$ |
| 34,559 | 6,453 | $22.96 \%$ |
| 83,500 | 2,000 | $2.45 \%$ |
| 1,734 | 34 | $2.00 \%$ |
| 8,385 | 385 | $4.81 \%$ |
| 1,800 | - | $0.00 \%$ |
| 125 | $(125)$ | $-5000 \%$ |
| 394,098 | $\mathbf{( 2 , 4 7 0 )}$ | $\mathbf{- 0 . 6 2 \%}$ |
| $\mathbf{2 . 5 0}$ | - | $\mathbf{0 . 0 0 \%}$ |

For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| Recruitment and Selection |  |  |  |
| $\quad$ \# of advertisements for employment | 15 | 9 | 8 |
| \# of applications received and reviewed | 251 | 219 | 221 |
| $\quad$ \# of interviews conducted | 33 | 39 | 32 |
| Grievances |  |  |  |
| $\quad$ \# of grievances filed | 10 | 14 | 8 |
| \# of grievances filed for arbitration with state | 3 | 2 | 1 |
| $\quad$ \# of grievances resolved | 7 | 12 | 7 |
| Employee Benefits | 185 | 183 | 182 |
| $\quad$ \# of Open Enrollments | 19 | 15 | 19 |
| \# of new hires | 231 | 233 | 230 |
| \# of seasonal hires <br> \# of retirement's <br> \# of Survivor benefits <br> Pension <br> \# of Retirement Calculations (BOE, Library and Town) <br> \# of Benefit Statement's <br> Workman's Compensation <br> \# of claims | 24 | 13 | 15 |

## Mission

The primary role of the Information Technology (IT) Department is to provide the appropriate technology
that allows employees to access and share information in such a way that will improve services to the Town
and to the residents of the community. The Department supports all computer and data network functions
for all Town departments.


## Department Goals

1. Provide the best technology for users to make their work more efficient
2. Provide a stable network on which users can rely with little to no downtime
3. Stay current with Town technology in order to reduce vendor costs and lower the budget

## Summary of Major Responsibilities

1. Technical Consulting Services: -Provide assistance with the assessment, selection, and acquisition of all computer and software systems
2. Project Management Services: - Provide a realistic schedule for and technical assistance in the selection, implementation, or upgrade of a system, in order to help bring projects in on time and within budget
3. Technical Support Services: Provide computer operations; desktop, infrastructure , and applications support; and data backup and recovery services
4. Wide Area Network (WAN) Services: Provide year-round support to WAN-connected entities, including hardware/software upgrades, patches, equipment replacement, and monitoring, as well as administration of telecommunications systems

## Anticipated Operational Changes

- Re-negotiated the WAN Internet Voice Bundles and leased fiber connections down, close to $40 \%$ of overall
- The IT Department operates $24 \times 7 \times 365$ with no overtime
- Since becoming a full virtual environment, the department saves on energy, hardware, software, and administrative cost with more savings to come


## Recent/New Programs and Initiatives

- Website refresh project making the Town website mobile-ready and easier to navigate
- New data center hardware provides better security and speed for in-house database use (i.e., Recreation Department programs, Assessor Online portal) along with better remote access and reliability for employees, residents, and vendors


## Recent Departmental Recognitions

- Recognition at a Cyber Security Table Top Exercise with local, state, and FBI emergency responders which included security, policies, and action/reaction plans with many scenarios of Cyber-attacks
- Passed IT audits from external firm and internal firms
- Passed Payment Card Industry compliance for network-based payment processing


## Major Departmental Challenges

New network hardware installation along with new Core Servers. The outdated hardware has reached
end-of-life and will not be supported for software (security patch) updates. The plan is to accomplish most, if not all, the changeover with in-house resources, thus saving taxpayer money.

## FY 2017-18 Accomplishments

> Re-negotiation of internet and leased fiber contracts
$>$ New voice gateways
> New internet gateways
> Voice server upgrades
> Emergency services radio network created
> Desktop device replacement to improve security, reliability, and speed

## FY 18-19 Objectives

> New VM server infrastructure
> New network switching equipment
> Upgrade OS desktops to Windows 10
> Cyber security initiatives

## FY 19-20 Objectives

> Continue hardware replacement of VM infrastructure
> Continue VM Desktop Upgrades
> Begin Server OS Upgrades to latest server version
> Cyber security
> Voice servers updates
> WAN hardware updates and upgrades
> Use technology to do more with less, thus saving tax dollars

Alignments with New Canaan being a community of choice for its residents

When the IT Department provides systems that are accessible and reliable, the internal users become more efficient allowing them to better serve the residents of
New Canaan.

## Information Technology

| Position Title |  | 2016-2017 <br> Amended |  | Amended |  | 2018-2019 <br> Amended |  | 2019-20 <br> Adopted |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Full Time |  |  |  |  |  |  |  |  |
| Director of Information Technology | 1.0 | \$ 126,591 | 1.0 | 129,756 | 1.0 | \$ 132,676 | 1.0 | \$ 132,676 |
| IT Operations Manager | 1.0 | 91,329 | 1.0 | 93,612 | 1.0 | 97,119 | 1.0 | 99,547 |
| Technology Specialist | 1.0 | 78,353 | 1.0 | 79,537 | 1.0 | 81,525 | 1.0 | 84,206 |
| Total Full Time | 3.0 | 296,273 | 3.0 | 302,905 | 3.0 | 311,320 | 3.0 | 316,429 |

Miscellaneous Pay
Overtime
Total Miscellaneous Pay

Total Salary

| - | - | - | - |
| ---: | ---: | ---: | ---: |
| - | - | - | - |
|  |  |  |  |
| 296,273 | 302,905 | 311,320 | 316,429 |




| Budget By Category |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 |
| Information Technology | ACTUAL | ACTUAL | ADOPTED | REVISED |
| Expenditures |  |  |  |  |
| Wages | 296,278 | 302,905 | 311,320 | 311,320 |
| Employee Benefits | 22,721 | 23,178 | 24,816 | 24,816 |
| Purchased Professional Services | 54,886 | 43,612 | 55,000 | 70,500 |
| Purchased Other Services | - | 60 | 600 | 600 |
| Supplies | 1,997 | 14,227 | 3,300 | 3,300 |
| Total Expenditures | 375,881 | 383,981 | 395,036 | 410,536 |
| Total FTEs | 3.00 | 3.00 | 3.00 | 3.00 |


|  |  |  |
| ---: | ---: | ---: |
| 2019-20 | FY19-FY20 VARIANCE |  |
| ADOPTED | AMOUNT | $\%$ |
|  |  |  |
| 316,429 | 5,109 | $1.64 \%$ |
| 25,207 | 391 | $1.58 \%$ |
| 56,000 | $(14,500)$ | $-20.57 \%$ |
| 200 | $(400)$ | $-66.67 \%$ |
| 3,500 | 200 | $6.06 \%$ |
| $\mathbf{4 0 1 , 3 3 6}$ | $\mathbf{( 9 , 2 0 0 )}$ | $\mathbf{- 2 . 2 4 \%}$ |
| 3.00 | - | $\mathbf{0 . 0 0 \%}$ |

For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| User Service Requests | 2,100 | 2,050 | 2,050 |
| New Projects / Installs | 15 | 20 | 20 |
| 24x7 Support | 365 | 365 | 365 |
| Work done in-house Saving | 120,000 | 110,000 | 110,000 |
| WAN Network Security Updates/Pacthes per month | 6 | 10 | 30 |
| WAN Support (Waveny Care, BOE,Library, PD, etc) Req | 30 | 25 | 25 |

## Mission <br> To execute and implement the duties of the Town Clerk as prescribed by the Connecticut General Statutes, state regulations and the Town Charter in an efficient and impartial manner and in doing so, to manage, protect and preserve the permanent records of the Town for the present and the future.



## Summary of Major Responsibilities

- Serves as a resource for others within the community by providing direction, guidance, information, and assistance
- Provides the professional link between residents, local governing bodies, and State agencies, and also the official keeper of the Town Seal
- Responsible for the preservation and safekeeping of the Town's official records and documents
- Record, index, and microfilm deeds, mortgages, liens, assignments, survey maps, and other instruments concerning title to land
- Post official notices of meetings and most agendas for public inspection
- Safeguard original records, which date back to 1801 when New Canaan was incorporated as a town, in the Town Clerk's vault.
- Register new voters, execute absentee ballot process, execute referenda, and call for a recanvass when a vote is close as a chief election official
- Administer training sessions for poll workers in conjunction with the Registrars of Voters
- Issue and certify the Town's final election results, administer the Oath of Office to all elected and appointed officials, and keep the Secretary of State apprised on the status of all Town officials


## FY 2017-18 Accomplishments

> Completed over $80 \%$ implementation of a wellorganized storage area in the archival vault
> Completed the removal, transfer, or destruction of all records temporarily stored at Irwin House in accordance with State guidelines

## FY 18-19 Objectives

> To create a secure and organized staging area for records in transition or those awaiting destruction
> To implement standard procedures for Town employees for the local records management program
> To continue to seek best practices and keep up with State mandates

## FY 19-20 Objectives

> To complete the organization of long-term records in the archival vault on lower level
> To continue work on creating a secure and organized staging area for records in transition and those awaiting destruction
> To continue to offer guidance and support to Town employees and elected officials for the local records management program
$>$ To continue seeking best practices and keep up with State mandates


| Millions |  |  | wn Clerk |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{aligned} & 1.60 \\ & 1.40 \end{aligned}$ |  | Expend | ture \& Reven | ue |  |
|  |  |  |  |  | - |
| 1.20 |  |  |  |  |  |
| 1.00 |  |  |  |  |  |
| 0.80 |  |  |  |  |  |
| 0.60 |  |  |  |  |  |
| 0.40 |  |  |  |  |  |
| 0.20 |  |  |  |  |  |
| 0.00 |  |  |  |  |  |
|  | 2016-17 Actual | 2017-18 Actual $-\infty-\text { Reven }$ | 2018-19 Adopted | 2018-19 Revised <br> nditures | 2019-20 Adopted |

## Budget By Category

| Town Clerk | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 <br> ADOPTED | 2018-19 <br> REVISED |
| :---: | :---: | :---: | :---: | :---: |
| Revenues |  |  |  |  |
| License and Permits | 9,200 | 9,150 | 9,060 | 9,060 |
| Charges for Services | 1,434,582 | 1,408,048 | 1,507,800 | 1,507,800 |
| Total Revenues | 1,443,781 | 1,417,198 | 1,516,860 | 1,516,860 |
| Expenditures |  |  |  |  |
| Wages | 289,194 | 295,506 | 322,958 | 323,958 |
| Employee Benefits | 23,006 | 23,213 | 26,006 | 26,006 |
| Purchased Professional Services | 27,069 | 25,559 | 29,475 | 28,475 |
| Purchased Property Services | 9,150 | 9,761 | 10,890 | 10,890 |
| Purchased Other Services | 11,419 | 8,984 | 16,000 | 16,000 |
| Supplies | 18,366 | 17,232 | 25,000 | 25,000 |
| Miscellaneous | 2,276 | 2,515 | 4,000 | 4,000 |
| Total Expenditures | 380,480 | 382,770 | 434,329 | 434,329 |
| Total FTEs | 3.00 | 3.00 | 3.00 | 3.00 |


| 2019-20 | FY19-FY20 VARIANCE |  |
| :---: | :---: | :---: |
| ADOPTED | AMOUNT | \% |
| 9,575 | 515 | 5.68\% |
| 1,414,610 | $(93,190)$ | -6.18\% |
| 1,424,185 | $(92,675)$ | -6.11\% |
|  | - |  |
| 328,841 | 4,883 | 1.51\% |
| 26,456 | 450 | 1.73\% |
| 29,450 | 975 | 3.42\% |
| 10,200 | (690) | -6.34\% |
| 16,000 | - | 0.00\% |
| 20,500 | $(4,500)$ | -18.00\% |
| 4,000 | - | 0.00\% |
| 435,447 | 1,118 | 0.26\% |
| 3.00 | - | 0.00\% |

For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :---: | :---: | :---: | :---: |
| Land Records |  |  |  |
| \# of land record instruments recorded, indexed, |  |  |  |
| proofed, verified, returned | 3,235 | 2,778 | 2,775 |
| \# of land record pages printed, scanned, microfilmed | 15,565 | 12,825 | 12,800 |
| \# of maps filed, indexed, scanned, microfilmed | 35 | 18 | 20 |
| \# of day book reports printed | 248 | 248 | 248 |
| Vital Statistics/Records |  |  |  |
| \# of birth records recorded, indexed, archived | 126 | 131 | 130 |
| \# of marriage records recorded, indexed, archived | 97 | 68 | 70 |
| \# of marriage licenses issued and \# certified and sent |  |  |  |
| to State | 72 | 65 | 65 |
| \# of death records recorded, indexed, archived and \# |  |  |  |
| certified /sent to State | 113 | 136 | 135 |
| \# of vitals certified copies issued and sold | 1,079 | 1,141 | 1,150 |
| \# of home births (10 forms/birth) processed | 1 | 1 | 1 |
| \# of sexton's reports processed | 24 | 24 | 24 |
| Licenses/ Permits |  |  |  |
| \# of liquor licenses processed | 27 | 28 | 30 |
| \# of peddler's permits issued | 1 | 7 | 7 |
| \# of dog licenses issued (plus-1 renewal and 1 |  |  |  |
| delinquent mailing) | 2,945 | 2,997 | 3,000 |
| Miscellaneous |  |  |  |
| \# of notary registrations filed and processed | 46 | 38 | 40 |
| \# of reports sent to the State of Connecticut | 102 | 102 | 102 |
| \# of trade names certificates filed, indexed, scanned | 47 | 69 | 65 |
| \# of document copies sold | 31,421 | 25,200 | 25,200 |
| \# of certifications of documents prepared and sold | 118 | 116 | 120 |
| \# of map copies printed and sold | 1,518 | 1,350 | 1,350 |
| \# of foreclosure registration forms filed | 53 | 35 | 35 |
| \# of legal notices/public notices issued | 40 | 44 | 50 |
| Elections |  |  |  |
| \# of elections/ primaries | 1 | 3 | 3 |
| \# of regular absentee ballots issued | 401 | 1,634 | 800 |
| \# of overseas absentee ballots issued | 0 | 25 | 20 |
| \# of regular absentee ballots returned and processed | 381 | 1,492 | 700 |
| \# of overseas absentee ballots returned and | 0 | 18 | 30 |
| \# of campaign finance filings processed | 60 | 2 | 45 |
| \# of petitions verified and processed | 40 | 0 | 60 |


| Performance Indicators | FY 17-18 Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :---: | :---: | :---: | :---: |
| Boards and Commissions |  |  |  |
| \# of Boards, Commissions, Committees maintained | 51 | 52 | 54 |
| \# of filings received and processed | 1,350 | 1,350 | 1,375 |
| Finance |  |  |  |
| \# of requisitions | 21 | 15 | 15 |
| \# of check requests | 20 | 13 | 15 |
| \# of invoices received, coded, processed | 141 | 144 | 145 |
| \# of internal Town Clerk reports | 30 | 30 | 30 |
| \# of daily reports to Finance | 248 | 248 | 248 |
| \# of daily reports to Treasurer | 248 | 248 | 248 |
| Revenue |  |  |  |
| \$ amount of real estate conveyance tax to Town general fund | \$ 1,276,762 | \$ 1,122,868 | \$ 1,122,800 |
| \$ amount to Town general fund from other revenue accounts | \$ 159,624 | \$ 146,058 | \$ 146,000 |
| \$ amount to State in fees | \$ 160,341 | \$ 155,088 | \$ 155,000 |
| \$ amount of real estate conveyance tax collected and transferred to State | \$ 5,090,737 | \$ 4,375,208 | \$ 4,375,000 |

## Mission <br> To maintain an accurate and current list of Voters for the Town of New Canaan; To organize, manage and tabulate primary and general elections and referendums



## Department Goals

1. To ensure accuracy of voter rolls and compile and maintain election statistics
2. To secure adequate personnel for efficient election and referendum execution
3. To tabulate and efficiently report election results

## Summary of Major Responsibilities

The Office of the Registrars of Voters is comprised of two Registrars, a Republican and a Democrat. Elected in even numbered years for a term of two years, they are governed by Connecticut General Statutes, and are compensated by the local municipality. One Deputy Registrar appointed by each Registrar assists the Registrars in their duties.

- Responsible for voter registration
- Promote a variety of voter education projects, including special voter registration sessions at the New Canaan High School each May and supervised absentee balloting at Waveny Care Center, as well as working with civic groups such as the League of Women Voters to promote greater voter participation Administer all elections and develop procedures to ensure the voting rights of all citizens and the fair conduct of all elections
- Assist candidates, the public, and the parties in the preparation of specialized voter lists and individual requests for information


## Anticipated Operational Changes

- Proposed de minimus change to departmental budget in order to attract an improved pool of likely candidates to the position in the future


## Recent/New Programs and Initiatives

- Ongoing state-mandated training requirements for registrars and moderators in order to assure confidence within the Town's votaries that their votes are properly tabulated and accounted


## Recent Departmental Recognitions

- Two of the three registrars currently in office successfully completed Registrar of Voter certifications, and the third registrar is near completion
- All Moderators are currently certified and must recertify every 24 months


## Major Departmental Challenges

- If the State Legislature moves to hold all primaries during the summer months in future years it could present additional hurdles in securing residents willing to work primary or referenda elections due to the residents' tendency to observe summer hiatuses
- If additional population density in town leads to further increase in District One residencies, a possible bifurcation of that district to alleviate overloading of polling place may be necessary


## FY 2017-18 Accomplishments

> 2017 Municipal Election
> 2018 Republican and Democrat Primaries
> 2018 General Election
> 2017 certification of One Registrar
> 2018 certification of One Registrar

## FY 18-19 Objectives

> 2019 Municipal Election
> 2019 Contingent events:

- Possible certification of one Registrar
- Possible party primaries
- Possible Referendum
- Training of additional Moderators


## FY 19-20 Objectives

$>$ Begin sinking fund for replacement of older equipment and/or additional equipment should the size of District One increase further, mandating a bifurcation of that district
> Administer Presidential Preference Primary

## Alignments with New Canaan being a community of choice for its residents

The goal of the Registrar of Voters is to provide a transparent and trustworthy system of election determination that instills confidence in the Town's Voters.

## Registrar of Voters

| Position Title | 2016-2017 <br> Amdended | 2017-2018 <br> Amdended |  | 2018-2019 <br> Amdended |  | 2019-20 <br> Adopted |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Part Time |  |  |  |  |  |  |  |
| Registrars of Voters | \$ 39,000 | \$ | 66,000 | \$ | 55,000 | \$ | 44,800 |
| Deputy Registrar of Voters | 13,000 |  | 13,000 |  |  |  |  |
| Clerical Assistance | 4,500 |  | 4,500 |  | 8,000 |  | 10,000 |
| P/T Elections |  |  |  |  | 10,000 |  | 11,000 |
| Total Part Time | 56,500 |  | 83,500 |  | 73,000 |  | 65,800 |



| Millions | Registrar of Voters <br> 0.16 |
| :--- | :--- |
| 0.14 |  |
| 0.12 |  |
| 0.10 |  |
| 0.08 |  |
| 0.06 |  |
| 0.04 |  |
| 0.02 |  |
| 0.00 |  |
|  |  |


| Budget By Category |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Registrar of Voters | $\begin{aligned} & \text { 2016-17 } \\ & \text { ACTUAL } \end{aligned}$ | 2017-18ACTUAL | $\begin{gathered} \hline \text { 2018-19 } \\ \text { ADOPTED } \end{gathered}$ | 2018-19 <br> REVISED | 2019-20ADOPTED | FY19-FY20 VARIANCE |  |
|  |  |  |  |  |  | AMOUNT | \% |
| Expenditures |  |  |  |  |  |  |  |
| Wages | 69,356 | 76,256 | 73,000 | 73,000 | 65,800 | $(7,200)$ | -9.86\% |
| Employee Benefits | 4,749 | 5,774 | 5,585 | 5,585 | 6,563 | 979 | 17.52\% |
| Purchased Professional Services | 35,684 | 18,023 | 40,750 | 41,000 | 41,565 | 565 | 1.38\% |
| Purchased Property Services | 8,024 | 8,581 | 12,000 | 10,550 | 12,680 | 2,130 | 20.19\% |
| Purchased Other Services | 4,675 | 3,165 | 3,000 | 4,350 | 3,060 | $(1,290)$ | -29.66\% |
| Supplies | 957 | 984 | 1,075 | 1,075 | 1,097 | 22 | 2.00\% |
| Miscellaneous | 140 | 195 | 800 | 650 | 816 | 166 | 25.54\% |
| Total Expenditures | 123,586 | 112,979 | 136,210 | 136,210 | 131,581 | $(4,629)$ | -3.40\% |
| Total FTEs | - | - | - | - | - | - |  |

For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| Poling Stations | 3 | 3 | 3 |
| Municipal Elections | 1 | 0 | 1 |
| Governor Primary | 0 | 1 | 0 |
| State Elections | 0 | 1 | 0 |
| Presidential Preference Primary | 0 | 0 | 1 |

The Conservation Commission was created to keep an inventory defining the Town's open space and to evaluate those lands for their proper and potential use.

We will also seek to advise in the development, management, protection and conservation of our natural resources and to coordinate our activities with existing Town committees, commissions and departments and with other conservation bodies.


| Thousands | Conservation Commission <br> Expenditure \& Revenue |
| :--- | :--- |
| 16.00 |  |
| 14.00 |  |
| 12.00 |  |
| 10.00 |  |
| 8.00 |  |
| 6.00 |  |
| 4.00 |  |
| 2.00 |  |
| 0.00 |  |
|  |  |
|  |  |
|  |  |


| Budget By Category |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 FY19-FY20 VARIANCE |  |  |
| Conservation Commission | ACTUAL | ACTUAL | ADOPTED | REVISED | ADOPTED | AMOUNT | \% |
| Expenditures |  |  |  |  |  |  |  |
| Purchased Professional Services | - | - | - | - | 15,000 | 15,000 |  |
| Total Expenditures | $\bullet$ | - | - | - | 15,000 | 15,000 |  |
| Total FTEs | - | - | - | - | - | - |  |

For line item detail budget see the Revenue \& Expenditure Summary Section

The Health \& Security Benefits accounts for funding employee health \& security. The Town of New Canaan is self insured. The Town also provides 401A contributions for certain Board of Education employees.


| Millions | Health \& Security Benefits <br> Expenditure \& Revenue |
| :--- | :---: |
| 6.00 |  |
| 5.00 |  |
| 4.00 |  |
| 3.00 |  |
| 2.00 |  |
| 1.00 |  |
| 0.00 |  |
|  |  |


| Budget By Category |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 FY19-FY20 VARIANCE |  |  |
| Health \& Security Benefits | ACTUAL | ACTUAL | ADOPTED | REVISED | ADOPTED | AMOUNT | \% |
| Contribution to Town Bens Fund | 5,600,000 | 5,299,742 | 5,049,742 | 5,047,742 | 4,774,741 | $(273,001)$ | -5.41\% |
| 401A Employer Contributions | 91,994 | 109,991 | 95,000 | 95,000 | 130,000 | 35,000 | 36.84\% |
| Unemployment Comp | 4,216 | 24,734 | 15,000 | 15,000 | 15,300 | 300 | 2.00\% |
| Wellness | 8,310 | 8,359 | 8,300 | 10,300 | 8,466 | $(1,834)$ | -17.81\% |
|  | 5,704,520 | 5,442,826 | 5,168,042 | 5,168,042 | 4,928,507 | $(239,535)$ | -4.63\% |

Pensions: The Town is the administrator of a single employer, contributory defined benefit retirement plan (the "DB Plan") which covers substantially all Town employees except certified faculty and administrative personnel of the Board of Education who participate in a contributory retirement plan administered by the State Teachers Retirement Board. The DB Plan provides retirement, disability, and death benefits to plan members and their beneficiaries. The authority under which the DB Plan is established was the action of a special Town meeting held on March 13, 1962. The Town shall have the right by action of the Town Council to amend the DB Plan within the guidelines stipulated in the pension plan document. In January 2011, the Town established a new 401(A) defined contribution retirement plan (the "DC Plan") in lieu of the DB Plan for Town and Board of Education non-bargained employees including teaching assistants hired on or after January 1, 2011 and all Department of Public Works employees hired on or after July 1, 2010. Those employees who are ineligible to participate in the DB Plan because of their hire date, can voluntarily contribute to the DC Plan as allowable under IRS regulations. Currently, the Board of Education matches its employees' contributions up to $5 \%$ of base pay. The Town matches Town Hall Union and Town non-bargained employees' contributions up to $6 \%$ of base pay. Department of Public Works employees are required to contribute $3 \%$ of base pay and the Town matches up to $7 \%$ of their base pay. Teachers, who are covered by the State of Connecticut Teachers' Retirement System, are ineligible to participate in the Town's pension plans. Town of New Canaan teachers participate in a contributory retirement plan administered by the State Teachers Retirement Board.

OPEB: The Town provides health insurance, life insurance, and lump sum benefits in accordance with union contracts for members and non-union employees. If comparable insurance is available to these retirees at no cost to them, then these benefits will not be available until this comparable insurance is terminated



## Budget By Category

|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 |
| :---: | :---: | :---: | :---: | :---: |
| Pensions \& OPEB | ACTUAL | ACTUAL | ADOPTED | REVISED |
| Town Pension Contribution | 867,862 | 1,220,851 | 1,319,771 | 1,319,771 |
| OPEB GASB 45 | 500,000 | 500,000 | 500,000 | 500,000 |
| Total Expenditures | 1,367,862 | 1,720,851 | 1,819,771 | 1,819,771 |
| Total FTEs | - | - | - | - |


| 2019-20 | FY19-FY20 VARIANCE |  |
| :---: | :---: | ---: |
| ADOPTED | AMOUNT | $\%$ |
| $1,446,047$ | 126,276 | $9.57 \%$ |
| 440,000 | $(60,000)$ | $-12.00 \%$ |
| $\mathbf{1 , 8 8 6 , 0 4 7}$ | $\mathbf{6 6 , 2 7 6}$ | $3.64 \%$ |
| - | - |  |

[^1]The Insurance Liability accounts include expenses related to the Town＇s Liability－Auto－Property（LAP）premiums and the Town＇s portion of Worker＇s Compensation insurance．


| Millions <br> 2.00 | Insurance Liability Expenditure \＆Revenue |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |
| 1.50 |  |  |  |  |  |
| 1.00 |  |  |  |  |  |
| 0.50 |  |  |  |  |  |
| 0.00 | ィーーーーーか－ーーー－ |  |  |  |  |
|  | 2016－17 Actual | 2017－18 Actual | 2018－19 Adopted | 2018－19 Revised | 2019－20 Adopted |
|  |  | －$\rightarrow$－Reven | es $=$ Expe | ditures |  |

## Budget By Category

| Insurance Liability | 2016－17 <br> ACTUAL | 2017－18 <br> ACTUAL | $\begin{gathered} \hline 2018-19 \\ \text { ADOPTED } \end{gathered}$ | $2018-19$ <br> REVISED |
| :---: | :---: | :---: | :---: | :---: |
| Revenues |  |  |  |  |
| Other Revenues | 149，015 | 177，030 | 60，000 | 60，000 |
| Total Revenues | 149，015 | 177，030 | 60，000 | 60，000 |
| Expenditures |  |  |  |  |
| Employee Benefits | 802，275 | 757，685 | 840，000 | 840，000 |
| Purchased Other Serrices | 704，552 | 610，719 | 785，000 | 785，000 |
| Total Expenditures | 1，506，827 | 1，368，404 | 1，625，000 | 1，625，000 |
| Total FTEs |  |  | － |  |


|  |  |  |
| :---: | :---: | :---: |
| 2019－20 | FY19－FY20 VARIANCE |  |
| ADOPTED | AMOUNT | $\%$ |
|  |  |  |
| 60,000 | - | $0.00 \%$ |
| 60,000 | - | $0.00 \%$ |
|  | - |  |
| 742,532 | $(97,468)$ | $-11.60 \%$ |
| 796,200 | 11,200 | $1.43 \%$ |
| $\mathbf{1 , 5 3 8 , 7 3 2}$ | $(86,268)$ | $-5.31 \%$ |
| - | - |  |

For line item detail budget see the Revenue \＆Expenditure Summary Section

## Mission <br> To maintain and manage parking activities for the Town of New Canaan through the monitoring and enforcement of metered, unmetered and permit public parking spaces. This serves to maintain a safe parking environment for pedestrians, commuters and vehicle operations.



## Department Goals

1. Explore new and innovative ideas on how to expand parking and parking services
2. Continue to provide excellent parking service to New Canaan residents, businesses, and shoppers
3. Continue to provide a safe and effective parking environment

## Summary of Major Responsibilities

- Managing parking activities for the Town of New Canaan through the monitoring and enforcement of metered, unmetered, and permit public parking spaces
- Enforcing parking regulations
- Providing parking information
- Processing payments for parking citations
- Issuing annual parking permits
- Processing payments for annual parking permits
- Maintaining commuter and business wait lists
- Processing payments for wait list applications
- Notifying of permit eligibility
- Collecting coin and paper currency from 12 parking pay machines on a monthly, weekly, and biweekly schedule
- Maintaining, repairing, installing, and updating software for 12 parking pay machines
- Monitoring parking pay machine status remotely from office computers
- Maintaining, repairing and performing system updates for license plate reader
- Making recommendations and managing signage, striping, and numbering in municipal parking lots
- Handling phone and e-mail responses to questions, concerns, and information regarding parking
- Preparing Parking Commission appeals and meeting information
- Processing appeal decisions and notifying of the Parking Commissions decisions by letter, e-mail, or phone


## Recent/New Programs and Initiatives

- Box Car is a company that works with businesses with private parking lots to maximize the usage of their under-utilized parking spaces and increase the number of parking spaces available to the public allowing them to purchase a space on a daily, weekly, or monthly basis
- License Plate Reader for Timed Zones allows the Department to acquire a more accurate time stamp on when, where, and how long a vehicle is parked, providing a more accurate level of patrol for overtime parking as well as another layer of back-up when a ticket for overtime parking is disputed


## Major Departmental Challenges

Providing more parking for the town's commuters

## FY 2017-18 Accomplishments

$>$ New parking pay machines
$>$ New license plate reader and software for timed zone areas
> Cleaned up wait lists and brought down the wait lists to a manageable level
> Implemented a bicycle patrol

## FY 18-19 Objectives

> Move back to Town Hall
> Change part-time enforcement position to fulltime enforcement position
> Change 38 daily pay spaces in Talmadge Hill to permit spaces
> Add ten additional commercial permits to Morse Court and Park Street lots
> Purchase of a new vehicle
> Exhaust Talmadge Hill wait list
$>$ Bring all wait list levels down

## FY 19-20 Objectives

> Purchase of a new vehicle
$>$ Facilitate safety of pedestrians in the downtown area

Alignments with New Canaan being a community of
choice for its residents

Since New Canaan is a small and tight knit community
the Parking Department has worked and will continue to
work very hard to provide the best parking services and
options for the town's residents, commuters, business
owners, their employees and the many, many visitors
that come to this town. We will continue to provide and
maintain a safe, friendly and stress free parking
environment.

## Parking Department

| Position Title | 2016-2017 <br> Amended |  |  | 2017-2018 <br> Amended |  |  | 2018-2019 <br> Amended |  |  | 2019-20 <br> Adopted |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Full Time |  |  |  |  |  |  |  |  |  |  |  |  |
| Parking Authority Manager | 1.0 | \$ | 89,319 | 1.0 | \$ | 89,086 | 1.0 | \$ | 93,383 | 1.0 | \$ | 95,718 |
| Parking Enforcement Officer | 1.0 |  | 58,353 | 1.0 |  | 59,215 | 1.0 |  | 61,554 | 1.0 |  | 65,180 |
| Parking Enforcement Officer | 1.0 |  | 56,355 | 1.0 |  | 57,187 | 1.0 |  | 58,617 | 1.0 |  | 60,544 |
| Parking Enforcement Officer | 1.0 |  | 70,035 | 1.0 |  | 54,433 | 1.0 |  | 57,184 | 1.0 |  | 60,540 |
| Parking Enforcement Officer | - |  |  | - |  |  | 1.0 |  | 52,000 | 1.0 |  | 60,540 |
| Total Full Time | 4.0 |  | 274,063 | 4.0 |  | 259,922 | 5.0 |  | 270,739 | 5.0 |  | 281,982 |

Part Time
Part Time
Total Part Time

Miscellaneous Pay
Cleaning Allowance
Overime
Total Miscellaneous Pay
Salary Allocation to Railroad

Total Salary

| 22,713 | 22,713 |  | - |
| :--- | :--- | :--- | :--- |
| 22,713 | 22,713 | - | - |


|  |  |  | 800 |
| ---: | ---: | ---: | ---: |
| 200 | 200 | 200 | 204 |
| 200 | 200 | 200 | 1,004 |
| $(9,060)$ | $(9,060)$ | $(9,060)$ | $(9,060)$ |
| $\mathbf{2 8 7 , 9 1 5}$ | $\mathbf{2 7 3 , 7 7 4}$ | $\mathbf{2 6 1 , 8 7 9}$ | $\mathbf{2 7 3 , 9 2 6}$ |




## Budget By Category

| Parking | 2016-17 <br> ACTUAL | 2017-18 <br> ACTUAL | 2018-19 <br> ADOPTED | 2018-19 <br> REVISED | $\begin{gathered} \text { 2019-20 } \\ \text { ADOPTED } \end{gathered}$ | FY19-FY20 VARIANCE |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | AMOUNT | \% |
|  | - | - | - | - | - | - | 0.00\% |
| Charges for Services | 944,460 | 923,290 | 992,000 | 992,000 | 1,007,000 | 15,000 | -4.30\% |
| Fines \& Special Assessments | 307,028 | 340,820 | 346,000 | 346,000 | 350,000 | 4,000 | 1.16\% |
| Total Revenues | 1,251,489 | 1,264,110 | 1,338,000 | 1,338,000 | 1,357,000 | 19,000 | -3.14\% |
| Expenditures |  |  |  |  |  |  |  |
| Wages | 234,412 | 263,652 | 313,879 | 313,879 | 343,527 | 29,648 | 11.20\% |
| Employee Benefits | 34,776 | 25,244 | 32,022 | 32,022 | 37,629 | 5,607 | 72.18\% |
| Purchased Professional Services | 40,986 | 44,336 | 41,000 | 41,000 | 45,600 | 4,600 | 70.00\% |
| Purchased Property Services | 10,639 | 8,780 | 13,653 | 13,653 | 13,777 | 124 | 3.49\% |
| Purchased Other Services | 2,968 | 2,635 | 3,000 | 3,000 | 3,000 | - | 0.00\% |
| Supplies | 18,160 | 17,334 | 24,600 | 24,600 | 24,911 | 311 | 8.18\% |
| Miscellaneous | 22,280 | 30,634 | 36,000 | 36,000 | 36,000 | - | 0.00\% |
| Total Expenditures | 364,221 | 392,617 | 464,153 | 464,153 | 504,444 | 40,291 | 165.05\% |
| Total FTEs | 4.00 | 4.00 | 5.00 | 5.00 | 5.00 | - | 0.00\% |

For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| Parking violations issued | 14,654 | 11,337 | 15,000 |
| Parking payments processed | 11,551 | 8,641 | 12,000 |
| Parking permits processed | 1,710 | 1,765 | 1,800 |
| Wait list letters processed | 793 | 1,002 | 1,100 |
| One day permits processed | 310 | 325 | 350 |
| Phone calls handled | 4,321 | 4,087 | 4,400 |
| Emails handled | 4,734 | 5,235 | 5,300 |
| Appeals processed | 343 | 269 | 300 |
| Walk-ins helped- approximately | 3,900 | 4,160 | 4,200 |
| Total miles patrolled | 6,383 | 6,533 | 6,533 |

## Mission

The professional officers and staff of the New Canaan Police Department provide dedicated services to the community and strive to build a cooperative relationship of trust and support with the public.


## Department Goals

1. Maintain a safe and secure community
2. Develop and maintain service-oriented policing
3. Keep current with law enforcement technologies
4. Develop and implement a Comprehensive Traffic Safety Plan
5. Develop and implement training programs that enhance organizational effectiveness
6. Prepare for future police department growth and crime trends
7. Develop employee skills that promote organizational leadership

## Summary of Major Responsibilities

- Handle an average of 18,000 annual incidents
- Designated first responders to all medical emergencies
- Investigate all crimes from infraction violations to felonies
- Staff the Town's only $24 / 7$ emergency dispatch center
- Serve the entire population of New Canaan regarding domestic and wildlife concerns
- Respond to roaming dogs, animal bites, dog licensing, neglect cases, welfare concerns and injured, orphaned, or sick wildlife


## Anticipated Operational Changes

The Department continues to carefully manage overtime expenditures--FY18 saw the lowest aggregate overtime spending in nearly six years

## Recent/New Programs and Initiatives

- Spearheaded the Town's first ever Director of Behavioral Health
- Created a substance use education websitewww.drugfreenc.com
- Initiated a targeted traffic enforcement initiated aimed at reducing motor vehicle accidents
- Initiated a distracted driving campaign with education and enforcement components
- Created a Five-Year, 2018-2022 Strategic Plan


## Recent Departmental Recognitions

- Commission on Law Enforcement Accreditation
- Due to the professionalism and dedication of officers, the Town is annually rated as one of the safest Towns in Connecticut and is consistently rated as safer than 89\% of all Towns/Cities in the United States


## Major Departmental Challenges

- Hiring sworn officers
- Local opioid crisis resulting in many overdoses and deaths


## FY 2017-18 Accomplishments

> Successful annual law enforcement audit:

- Nearly 125 files reviewed; all were compliant.
- One of only two CALEA accredited agencies in Fairfield County
> Created and implemented five-year strategic plan
$>$ Led cyber tabletop exercises for Town and schools
> Continued trending-down of workplace injury lost time
> Participant in federal cyber-crimes task force
$>$ Launched New Canaan-based substance use education website
> Enhanced community outreach thru coffee with a cop and other initiatives


## FY 18-19 Objectives

> Conduct town-wide community survey and analyze data
> Effectively market new substance use education website
$>$ Enhance distracted driving enforcement
> Enhance cyber-crime and identity theft investigations
> Ensure successful law enforcement (CALEA) audit
$>$ Follow and amend Five-Year Strategic Plan
> Reduce motor vehicle accidents at six high accident locations
> Reduce the availability of illegal drugs (especially heroin)
> Raise funds for, purchase, and train second K9
> Launch innovative strategies to address behavioral health response
> Improve upon threat protocols and response for public buildings (especially schools and Town Hall)
> Work closely with school officials to enhance safety and reduce the availability of alcohol and illegal drugs (especially heroin)

## FY 19-20 Objectives

> Enhance distracted driving enforcement
> Enhance cyber-crime and identity theft investigations
> Ensure successful law enforcement (CALEA) audit

- Follow and amend Five-Year Strategic Plan
> Reduce motor vehicle accidents at high accident locations
> Reduce the availability of illegal drugs (especially heroin)
> Renovate police building or re-locate to new facility

> Alignments with New Canaan being a community of choice for its residents
> Working as a TEAM and demonstrating the utmost of INTEGRITY, RESPECT, PRIDE, and COURAGE, we will provide the highest level of SERVICE to the community.


| Animal Control / Park Ranger |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Position Title | 2016-2017 <br> Amended |  |  | 2017-2018 <br> Amended |  |  | 2018-2019 <br> Amended |  |  | 2019-20 <br> Adopted |  |  |
| Full Time |  |  |  |  |  |  |  |  |  |  |  |  |
| Animal Control Officer | 1.0 | \$ | 77,886 | 1.0 | \$ | 81,828 | 1.0 | \$ | 83,668 | 1.0 | \$ | 83,668 |
| Total Full Time | 1.0 |  | 77,886 | 1.0 |  | 81,828 | 1.0 |  | 83,668 | 1.0 |  | 83,668 |
| Part Time |  |  |  |  |  |  |  |  |  |  |  |  |
| Part Time |  |  | 13,576 |  |  | 13,576 |  |  | 13,576 |  |  | 13,848 |
| Total Part Time |  |  | 13,576 |  |  | 13,576 |  |  | 13,576 |  |  | 13,848 |
| Miscellaneous Pay |  |  |  |  |  |  |  |  |  |  |  |  |
| Overime |  |  | 1,600 |  |  | 1,600 |  |  | 1,600 |  |  | 1,632 |
| Total Miscellaneous Pay |  |  | 1,600 |  |  | 1,600 |  |  | 1,600 |  |  | 1,632 |
| Total Salary |  |  | 93,062 |  |  | 97,004 |  |  | 98,844 |  |  | 99,148 |



| Million | Police Department |
| :---: | :---: |
| 7.00 | Expenditure \& Revenue |
| 6.00 |  |
| 5.00 |  |
| 4.00 |  |
| 3.00 |  |
| 2.00 |  |
| 1.00 |  |
| 0.00 | 2016-17 Actual 2017-18 Actual 2018-19 Adopted 2018-19 Revised 2019-20 Adopted |
|  | $\triangle-$ Revenues $\square$ Expenditures |


| Budget By Category |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Police Department | 2016-17 ACTUAL | 2017-18 <br> ACTUAL | 2018-19 <br> ADOPTED | 2018-19 <br> REVISED | 2019-20ADOPTED | FY19-FY20 VARIANCE |  |
|  |  |  |  |  |  | AMOUNT | \% |
| Revenues |  |  |  |  |  |  |  |
| License and Permits | 4,845 | 3,836 | 4,200 | 4,200 | 4,400 | 200 | 4.76\% |
| Charges for Services | 9,954 | 7,746 | 15,005 | 15,005 | 8,450 | $(6,555)$ | -43.69\% |
| Fines \& Special Assessments | 73,462 | 64,579 | 65,000 | 65,000 | 65,000 | - | 0.00\% |
| Other Revenues | - | 2,605 | - | - | - | - |  |
| Total Revenues | 88,261 | 78,765 | 84,205 | 84,205 | 77,850 | $(6,355)$ | -7.55\% |
| Expenditures |  |  |  |  |  | - |  |
| Wages | 5,354,337 | 5,446,241 | 5,755,427 | 5,758,290 | 5,892,692 | 134,402 | 2.33\% |
| Employee Benefits | 151,373 | 123,421 | 122,215 | 122,215 | 130,324 | 8,109 | 6.64\% |
| Purchased Professional Services | 119,552 | 100,192 | 133,000 | 132,350 | 135,000 | 2,650 | 2.00\% |
| Purchased Property Services | 41,376 | 53,789 | 47,850 | 48,650 | 51,100 | 2,450 | 5.04\% |
| Purchased Other Services | 9,892 | 7,728 | 12,600 | 15,000 | 11,800 | $(3,200)$ | -21.33\% |
| Supplies | 331,833 | 331,855 | 392,721 | 387,308 | 366,341 | $(20,967)$ | -5.41\% |
| Miscellaneous | 2,263 | 2,246 | 2,500 | 2,500 | 2,500 | - | 0.00\% |
| Total Expenditures | 6,010,626 | 6,065,473 | 6,466,313 | 6,466,313 | 6,589,757 | 123,444 | 1.91\% |
| Total FTEs | 52.00 | 52.00 | 52.00 | 52.00 | 52.00 | - | 0.00\% |

For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicator | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | ---: | ---: | ---: |
| Incidents/Calls for Service | 18,586 | 17,000 | 18,000 |
| Motor Vehicle Accidents | 484 | 490 | 480 |
| Arrests | 158 | 110 | 120 |
| Worker's Compensation Lost Days | 71 | TBD | TBD |




Budget By Category

|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 | FY19-FY20 | IANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Animal Control | ACTUAL | ACTUAL | ADOPTED | REVISED | ADOPTED | AMOUNT | \% |
| Expenditures |  |  |  |  |  |  |  |
| Wages | 90,026 | 91,113 | 98,844 | 98,844 | 99,148 | 304 | 4.00\% |
| Employee Benefits | 11,878 | 12,414 | 12,582 | 12,582 | 13,442 | 860 | 16.98\% |
| Purchased Professional Services | 1,203 | 13 | 2,000 | 2,000 | 2,040 | 40 | 2.00\% |
| Total Expenditures | 103,107 | 103,539 | 113,426 | 113,426 | 114,630 | 1,204 | 22.98\% |
| Total FTEs | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | 0.00\% |

For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| Animal Control Calls | 418 | 420 | 420 |
| Impounded Animals | 46 | 50 | 50 |
| Adoptions | 4 | 0 | 0 |
| Euthanized | 0 | 0 | 0 |
| Animal Bites | 15 | 15 | 15 |
| Infractions | 16 | 15 | 15 |
| Written Warnings | 22 | 20 | 20 |
| Licensed Dogs | 2,832 | 2,850 | 2,850 |

## Mission

The mission of the New Canaan Fire Department since 1881 is to protect life, property and the environment from fire and other emergencies, using our well trained personnel in a timely manner, and to be ever vigilant and prepared for changes in our community.


## Department Goals

1. Protect life, property, and the environment
2. Inspect all commercial buildings and multi-family dwellings per State statute, issue permits by statute
3. Educate the public in fire prevention and safety

## Summary of Major Responsibilities

- Protect life, property, and the environment from fire and other emergencies, using well-trained personnel in a timely manner
- Be ever vigilant and prepared for changes in the community


## Recent/New Programs and Initiatives

The Department seeks Federal, State and private grant opportunities for which to apply.

## Recent Departmental Recognitions

Public Protection Classification rating improved to 4/4Y in 2015 by the Insurance Service Office the

## Major Departmental Challenges

Volunteer firefighter recruitment and retention

## FY 2017-18 Accomplishments

$>$ Administrative efficiencies improved with the part-time administrative assistant
$>$ Founding member of the CT fire testing consortium
$>$ Founding member of the regional fire dispatch system
> New Engine 7 delivered on time and on budget and placed in service
$>$ Mobile Data System integration on schedule
> Volunteer membership stable

## FY 18-19 Objectives

$>$ Fulfill the department mission
$>$ Maintain the current level of service
> Improve administrative efficiencies
$>$ Maintain equipment of operational readiness
$>$ Maintain firehouse in a safe and functional condition
> Improve regional dispatch system
> Improve mobile data system Improve our Rescue Task Force capabilities in cooperation with New Canaan Police, New Canaan Volunteer Ambulance Corps, and New Canaan Office of Emergency Management

## FY 19-20 Objectives

> Continue 2018-19 objectives
$>$ Maintain a dynamic volunteer component
> Replace Rescue 5
> Continue water supply improvement initiative
> Continue investigating regional initiatives to improve public protection and lower expenses
> Implement new regional dispatch center with additional partnerships

## Alignments with New Canaan being a community of <br> choice for its residents

Home safety is a quality of life issue. People must feel safe in their homes, at work and in school.

| Fire Department |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Position Title | 2016-2017 Amended |  |  | 2017-2018 <br> Amended | 2018-2019 Amended |  | 2019-20 <br> Adopted |  |
| Full Time |  |  |  |  |  |  |  |  |
| Non-Bargaining |  |  |  |  |  |  |  |  |
| Director of Fire Services | 1.0 | \$ 134,820 | 1.0 | \$ 138,190 | 1.0 | \$ 141,300 | 1.0 | \$ 141,300 |
| Fire Marshal | 1.0 | 111,086 | 1.0 | 113,863 | 1.0 | 116,425 | 1.0 | 116,425 |
| Administrative Assistant (Split with DPW) | - | - | - | 30,026 | 0.5 | 31,550 | 0.5 | 32,587 |
| Total Non-Bargaining | 2.0 | 245,906 | 2.0 | 282,079 | 2.5 | 289,274 | 2.5 | 290,311 |
| Bargaining Unit |  |  |  |  |  |  |  |  |
| Captain (4) | 4.0 | 382,028 | 4.0 | 404,910 | 4.0 | 414,020 | 4.0 | 424,371 |
| Lieutenant (4) | 4.0 | 342,256 | 4.0 | 364,010 | 4.0 | 372,200 | 4.0 | 381,505 |
| Firemen-Engineers: |  |  |  |  |  |  |  |  |
| Fireman-Engineer (16) | 16.0 | 1,180,805 | 16.0 | 1,277,321 | 16.0 | 1,321,520 | 16.0 | 1,354,558 |
| Total Bargaining Unit | 24.0 | 1,905,089 | 24.0 | 2,046,241 | 24.0 | 2,107,741 | 24.0 | 2,160,434 |
| Total Full Time | 26.0 | 2,150,995 | 26.0 | 2,328,320 | 26.5 | 2,397,015 | 26.5 | 2,450,745 |
| Part Time |  |  |  |  |  |  |  |  |
| Assistant Fire Marshals |  | 41,512 |  | 41,512 |  | 41,512 |  | 41,500 |
| Volunteers (minimum manpower coverage) |  |  |  | 14,500 |  | 14,500 |  | 33,000 |
| Total Part Time |  | 41,512 |  | 56,012 |  | 56,012 |  | 74,500 |
| Miscellaneous Pay |  |  |  |  |  |  |  |  |
| Shit Differential |  |  |  |  |  |  |  |  |
| Acting Captain/Lt |  | 10,000 |  | 9,000 |  | 9,000 |  | 6,000 |
| Training |  | 50,000 |  | 55,550 |  | 56,700 |  | 54,500 |
| Overime: |  |  |  |  |  |  |  |  |
| Overime |  | 60,600 |  | 55,000 |  | 55,000 |  | 35,000 |
| Vacation Coverage |  | 240,363 |  | 250,000 |  | 255,625 |  | 265,000 |
| Holiday Coverage |  | 180,000 |  | 197,000 |  | 210,000 |  | 230,000 |
| Sick Coverage |  | 180,000 |  | 200,000 |  | 197,000 |  | 176,000 |
| Callback |  | 11,000 |  | 10,000 |  | 9,000 |  | 7,500 |
| Injury |  | 25,000 |  | 40,000 |  | 26,675 |  | 46,500 |
| Promo Tests |  |  |  |  |  | 9,100 |  | 9,100 |
| Total Miscellaneous Pay |  | 756,963 |  | 816,550 |  | 828,100 |  | 829,600 |
| Total Salary |  | 2,949,470 |  | 3,200,882 |  | 3,281,127 |  | 3,354,845 |




| Budget By Category |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 FY19-FY20 VARIANCE |  |  |
| Fire Department | ACTUAL | ACTUAL | ADOPTED | REVISED | ADOPTED | AMOUNT | \% |
| Revenues |  |  |  |  |  |  |  |
| License and Permits | - | 180 | - | - | - | - |  |
| Fines \& Special Assessments | - | - | - | - | - | - |  |
| Total Revenues | - | 180 | - | - | - | $\bullet$ |  |
| Expenditures |  |  |  |  |  | - |  |
| Wages | 3,056,771 | 3,202,245 | 3,281,127 | 3,281,127 | 3,354,848 | 73,721 | 2.25\% |
| Employee Benefits | 66,690 | 68,748 | 77,452 | 77,452 | 72,199 | $(5,253)$ | -6.78\% |
| Purchased Professional Services | 105,566 | 100,861 | 128,600 | 129,761 | 107,500 | $(22,261)$ | -17.16\% |
| Purchased Property Services | 118,860 | 103,394 | 121,150 | 121,150 | 103,500 | $(17,650)$ | -14.57\% |
| Purchased Other Services | 2,855 | 3,022 | 3,315 | 3,315 | 3,000 | (315) | -9.50\% |
| Supplies | 194,000 | 183,198 | 220,410 | 219,249 | 196,410 | $(22,839)$ | -10.42\% |
| Miscellaneous | 5,334 | 5,399 | 6,150 | 6,150 | 6,200 | 50 | 0.81\% |
| Total Expenditures | 3,550,075 | 3,666,866 | 3,838,204 | 3,838,204 | 3,843,657 | 5,453 | 0.14\% |
| Total FTEs | 27.00 | 26.00 | 26.50 | 26.50 | 26.50 | - | 0.00\% |

For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| Incidents | 1,143 | 1,230 | 1,250 |
| Fire Loss | $\$ 473,100$ | $\$ 343,000$ | $\$ 300,000$ |
| Mutual Aid Received | 27 | 9 | 10 |
| Mutual Aid Given | 16 | 19 | 18 |
| Average Firefighters per Incident | 7.9 | 7.5 | 7.5 |
| Average Response Time | $6: 35 \mathrm{~min}$. | $7: 45 \mathrm{~min}$. | $7: 30 \mathrm{~min}$ |
| Simultaneous Incidents | 108 | 110 | 112 |
| Training man-hours | 6,840 | 4,850 | 5,000 |
| Public Education Events | 35 | 35 | 35 |
| Fire Marshal Investigations | 103 | 119 | 110 |
| Fire Marshal Inspections | 1,205 | 1,208 | 1,200 |
| Fire Marshal Consultations | 1,422 | 1,587 | 1,600 |
| Fire Marshal Plan Reviews | 145 | 151 | 150 |

## Mission

To protect life safety and property values through the enforcement of the CT State Building Code.


## Department Goals

1. Provide a high level of customer service and timeliness in issuing permits and performing site inspections, as well as ensuring contractors are performing quality and code-compliant work
2. Self-educate and stay current with ever-changing building codes, as well as methods and means of construction and engineering practices
3. To continue to find ways in which to improve and work more efficiently and effectively

## Summary of Major Responsibilities

- Enforcement of the Connecticut State Building Code by performing plan review prior to permit issuances and multiple site inspections throughout construction to ensure code compliance.
- Issue Certificates of Use and Occupancy upon code compliant completion
- Respond to complaints of hazardous conditions and the enforcement of the Town
of New Canaan Blight Prevention and Abatement Ordinance
- Serve as the custodian for all land use records


## Anticipated Operational Changes

- Variations in revenue of $\$ 200,000$ may result in an additional budgetary request of $\$ 10,000$ to $\$ 15,000$ for expenditures
- An increase in permit activity could bring the department beyond a threshold that would warrant a new hire
- Some projects require a demand on services for several years after the permit is issued and the fee paid


## Recent/New Programs and Initiatives

> New, less expensive land use software installed to increase the availability of on-line services

## Recent Departmental Recognitions

- Recipient of the Clifton Clark Award from the CT Building Officials Association for exceptional contributions to building code safety


## Major Departmental Challenges

Maintain a high level of service while enforcing the CT State Building Code in an increasingly difficult housing and construction atmosphere

## FY 2017-18 Accomplishments

> Progress in digitalization of all land use files with the goal of easier accessibility for clients such as land use attorneys, realtors, and title searchers, as well as in-house staff

Adoption of new land use software that is capable of greatly increasing on-line services and decreasing the need for contractors to visit the office and reducing walk-in traffic, as well as saving them time and fuel in coming to the office

## FY 18-19 Objectives

$>$ To continue to provide effective services

## FY 19-20 Objectives

$>$ To add an on-line permitting feature so as to reduce foot traffic and improve customer service
$>$ To be more proactive in communicating codeand construction-related information to clients
$>$ To implement and expand software program to include the Health, Inland Wetlands, and Planning \& Zoning Departments

Alignments with New Canaan being a community of
choice for its residents

Protecting property values via code enforcement would offer some level of comfort to those seeking to purchase a home here as well knowing the schools, town buildings and all other public and commercial buildings are code compliant, safe and accessible to those with disability needs. The Town of New Canaan Blight Abatement
Ordinance is designed to offer a minimum standard of care and maintenance for properties thereby enhancing the community as a whole.

## Mission

The Town of New Canaan is dedicated to the recruitment and selection of a diverse employment group that is committed to promote a healthy, positive, productive and safe work environment. We strive to provide the public with responsive, fair, personnel and professional services.


## Department Goals

1. Provide residents, businesses, developers, and the public with exceptional customer service to better help everyone understand the rules and regulations surrounding land use in New Canaan in order to preserve and enhance the character and quality of life
2. Provide technical guidance and support for various land use boards and commissions, including the Planning \& Zoning Commission and Zoning Board of Appeals
3. Promote internal communication among all land use sub-departments in order to provide exceptional customer service to the public

## Summary of Major Responsibilities

- Utilize the Plan of Conservation and Development, New Canaan Zoning Regulations, Subdivision Regulations, and Village District Guidelines
- Interpret and enforce the Town's Zoning Regulations
- Provide exceptional and efficient customer service on all Land Use matters
- Serve as a staff liaison to the Planning \& Zoning Commission and the Zoning Board of Appeals
- Provide guidance to the public on how to efficiently navigate the land use processes in New Canaan
- Administrative support


## Anticipated Operational Changes

The addition of a part-time Planner I position this fiscal year increases staffing and will allow for handling more diverse projects throughout the Town.

## Recent/New Programs and Initiatives

- Researching more efficient records digitalization to reduce manual searches
- Improve use of GIS software


## Major Departmental Challenges

Lack of institutional knowledge on the part of the staff

## FY 2017-18 Accomplishments

> Reviewed approximately 300 building permits for zoning compliance
> Approved approximately 100 tag sale permits
> Processed 20 zoning variance applications
> Processed 23 Special Permit applications and ten site plan applications
> Reviewed, analyzed, and processed eight Regulation Amendments

## FY 18-19 Accomplishments

> Reviewed approximately 250 Building Permits for zoning compliance
> Processed nine zoning variance applications
> Approved approximately 100 tag sale permits
> Processed 24 Special Permits and 14 site plans
$>$ Drafted, reviewed, analyzed, and processed three Regulation Amendments
> Staff review all tent permits

## FY 19-20 Objectives

$>$ Educate and provide objective information to residents, business owners, and developers regarding land use issues
$>$ Review and process applications and administer and enforce the Zoning and Subdivision Regulations of the Town
$>$ Provide guidance and assistance to residents, business owners, and developers on how to navigate the local land use approvals process
> Provide professional staffing and administrative support to the Planning and Zoning Commission and the Zoning Board of Appeals

Alignments with New Canaan being a community of choice for its residents

Ideally, to be a one-stop-shop for land use questions. Provide the correct amount of resources to assist the public with a variety of land use processes as efficiently and effectively as possible.

## Mission

Inland Wetlands Director:
The preservation and protection of the wetlands and watercourses from the random, unnecessary and unregulated uses, disturbances or destruction is in the public interest and is essential to the health, welfare and safety of the citizens of the state.

## Floodplain Manaser:

To regulate the use of flood hazard areas to promote public health, safety and general welfare of its citizenry.


## Department Goals

1. Provide excellent customer service by assisting customers with a variety of land use property inquiries for both wetland and floodplain scenarios
2. Provide guidance and technical support to Inland Wetland Commission to assist in solid decision making in land use activities involving both wetlands and floodplains
3. Perform comprehensive review of current regulations with Commission and Town Attorney for adoption when complete

## Summary of Major Responsibilities

- Preservation and protection of the wetlands and watercourses from random, unnecessary, and unregulated use, disturbance, or destruction
- Protect human life and health and prevent damage to property from flooding


## Anticipated Operational Changes

- Fee schedule revision and, with anticipated adoption by BOS, increased revenue is anticipated
- Legal budget is stable but can vary and is subject to applications that may become controversial and/or legally complex, which is unknown
- Re-drafting of the State Model Regulations by the Department of Energy and Environmental Protection may increase requirements
- Training of Town staff is forthcoming per Connecticut Department of Energy and Environmental Protection


## Recent/New Programs and Initiatives

- Continue to look for new ideas or solutions to issues
- Increase technology use
- Continued development of GIS
- Use of new online building permit tracking system


## Recent Departmental Recognitions

Recognized for attending or completing through online training in the following areas: Conflict Resolution; Providing Good Customer Service; Understanding the Americans with Disabilities Act; Geographic Information Systems; Flood Rules and Regulations; Inland Wetlands; Municity; and Munis.

## Major Departmental Challenges

Increased work volume remains a challenge for a Department consisting of one technical person and one half-time administrative assistant

## FY 2017-18 Accomplishments

> Undertook comprehensive evaluation of existing Inland Wetlands and Watercourses Regulations
$>$ Conducted 28 Inland Wetland meetings/hearings, including leading Commission site visits
> Processed approximately 80 wetland permits that average a week's worth of staff time per application
> Reviewed multiple building permit applications
> Conducted hundreds of site inspections and investigated complaints
> Provided an average of 10 hours a week of consultation with proposed buyers, homeowners, consultants, and other staff

## FY 18-19 Objectives

> Adopt revised Inland Wetlands and Watercourses Regulations, post State DEEP re-draft, and adoption of Model Regulations
> Continue to manage records and promote the proper disposal of qualified records in accordance with the record retention laws
> Fill Commission member vacancy

## FY 19-20 Objectives

> Administer new Regulations
> Adopt revised Fee Schedule
> Work to keep new website's information current and useful
> Continue to manage records and promote the proper disposal of qualified records in accordance with the record retention laws
> Provide additional opportunities to educate Commission members and train new member

Alignments with New Canaan being a community of choice for its residents

Based on comments from customers regarding their experience with the department, the majority find that the amount of resources available to assist customers through the land use process is better than other experiences elsewhere. Staff is knowledgeable, professional, responsive, user-friendly and helpful.

By participation in the National Floodplain Insurance
Program, property owners are able to receive federally subsidized flood insurance only if the community enacts and enforces minimum floodplain regulations. Audit by State Floodplain Coordinator confirmed New Canaan's compliance.

## Mission

It is the mission of the Health Department to control preventable diseases through education, inspections and monitoring by enforcing the federal, state and local codes, laws and regulations for maintaining and promoting public health.


## Department Goals

1. Install health module of Municity and go live
2. Continue GIS project overlaying septic \& well maps on all residential properties
3. Ensure a smooth transition with the State adoption of the FDA model food code

## Summary of Major Responsibilities

- Responsible for administering and enforcing all aspects of the CT Public Health Code
- Meet State Health Department mandated ten essential services


## Anticipated Operational Changes

- Adjusted projected revenue fees for FY18-19 due to adoption of the FDA Model Food Code by the CT Legislature which has decreased revenue from restaurant license fees.
- Budget revenue line items increase to reflect increased well \& septic permit activity


## Recent/New Programs and Initiatives

$>$ Revising emergency operations Point of Dispensing plan to reflect CDC and State Department of Public Health (DPH) changes to Public Health Emergency Preparedness response
> Working in collaboration with Norwalk Hospital and the Western CT Health Network on new Community Health Improvement Plan to assess the needs of our population

## Recent Departmental Recognition

- Attainment of full-time Health Department with the State DPH by appointment of Jennifer Eielson, MPH, REHS/RS as Director of Health in September 2018 by the Commissioner of Health
- Debra Katz, Administrative Assistant for the Department received her Phase 1 Subsurface Septic certification from the State DPH


## Major Departmental Challenges

- Limited staffing presents a challenge to keep up-to-date with the required number of inspections per state regulations for restaurants and food service establishments
- Code changes, such as water softener treatment system approvals and inspections, create more work as an unfunded mandate from DEEP that was added to the State Septic Code
- Connecticut DEEP also changed the jurisdiction for larger capacity systems to defer authority to local health departments in conjunction with State approval on larger commercial sites which were previously under DEEP jurisdiction
- Evaluation by State for the delivery of the ten essential services which, due to limited staffing, the Department is only meeting seven of the ten essential services currently


## FY 2017-18 Accomplishments

> Began GIS project of overlaying all septic and well maps for residential properties
> Purchased Municity health module
> Began outreach and education to all local restaurants and retail food establishment regarding the impending State law change to the FDA model Food Code and working with the local establishments to understand the expectations of such code change
$>$ Hired new Registered Sanitarian who is fully licensed and certified to assist the Director with septic soil testing, septic plan review of both installer and engineered plans, and conduct septic inspections
> Administrative Assistant passed Phase 1 septic certification and can now answer basic septic code questions and review and approve generator and propane tank locations for properties on septic

## FY 18-19 Objectives

> Complete health module installation into Municity and go live
> Ensure a smooth transition of the FDA model Food Code into local food establishments and restaurants to be compliant with State legislation
> Make a link on the Town of New Canaan website to all the health department digital files in order to provide better services to residents, realtors, engineers, attorneys, contractors, local media, etc. so as to have instant access to all scanned
health department files and decrease FOIA requests and increase transparency
> Address the deficiencies noted in State report regarding New Canaan Health Department's delivery of ten Essential Services
> Continue GIS septic and well mapping with Tighe \& Bond

## FY 19-20 Objectives

> Continue developing and refining the health module and offering online services through Municity
> Continue on-going GIS project of overlaying septic \& well maps onto current GIS system for better planning capabilities
> Work to provide ten essential services mandated by the State Department of Public Health and become fully compliant
> Provide more public health outreach with residents and provide more educational material on topics such as Lyme Disease, West Nile, Zika, etc.

> Alignments with New Canaan being a community of choice for its residents
> The goals of the health department correspond with protecting our communities' health and safety by licensing, inspecting, and educating our regulated
> facilities. The New Canaan health department responds
> to various complaints including tenant/land lord
> disputes, rodent infestations, garbage complaints,
> overgrowth, food service establishment complaints,
> salons, etc.

| Land Use |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Position Title | 2016-2017 <br> Amended |  | 2017-2018 |  |  | 2018-2019 |  |  | 2019-20 |  |  |
| Full Time |  |  |  |  |  |  |  |  |  |  |  |
| Director Building Department | 1.0 | \$ 116,513 | 1.0 | \$ | 123,503 | 1.0 | \$ | 129,440 | 1.0 | \$ | 132,676 |
| Town Planner/ZEO | 1.0 | 115,996 | 1.0 |  | 119,426 | 1.0 |  | 123,000 | 1.0 |  | 123,000 |
| Wetlands Agent Director | 1.0 | 104,784 | 1.0 |  | 107,403 | 1.0 |  | 109,820 | 1.0 |  | 109,820 |
| Director of Health | 1.0 | 92,665 | 1.0 |  | 97,356 | 1.0 |  | 99,547 | 1.0 |  | 110,094 |
| Deputy Building Official | 1.0 | 90,446 | 1.0 |  | 91,782 | 1.0 |  | 94,800 | 1.0 |  | 97,170 |
| Sanitarian | 1.0 | 63,690 | 1.0 |  | 88,767 | 1.0 |  | 91,686 | 1.0 |  | 96,322 |
| Assistant Building Inspector | 1.0 | 73,244 | 1.0 |  | 74,326 | 1.0 |  | 76,770 | 1.0 |  | 81,943 |
| Assistant ZEO | 1.0 | 76,447 | 1.0 |  | 79,537 | 1.0 |  | 81,525 | 1.0 |  | 80,146 |
| Administrative Asst II | 1.0 | 69,668 | 1.0 |  | 70,697 | 1.0 |  | 73,022 | 1.0 |  | 74,848 |
| Administrative Assistant | 1.0 | 60,659 | 1.0 |  | 61,560 | 1.0 |  | 63,584 | 1.0 |  | 65,174 |
| Administrative Assistant-EH | 1.0 | 59,170 | 1.0 |  | 61,560 | 1.0 |  | 63,584 | 1.0 |  | 68,537 |
| Total Full Time | 11.0 | 923,282 | 11.0 |  | 975,919 | 11.0 |  | ,006,778 | 11.0 |  | ,039,730 |
| Part-Time |  |  |  |  |  |  |  |  |  |  |  |
| Land Use Records Manager |  | 75,720 |  |  | 75,720 |  |  | 70,000 |  |  | 35,700 |
| Planner I |  |  |  |  |  |  |  |  |  |  | 40,000 |
| Total Part Time |  | 75,720 |  |  | 75,720 |  |  | 70,000 |  |  | 75,700 |
| Miscellaneous Pay |  |  |  |  |  |  |  |  |  |  |  |
| Overime |  | 17,500 |  |  | 15,000 |  |  | 15,000 |  |  | 15,300 |
| Total Miscellaneous Pay |  | 17,500 |  |  | 15,000 |  |  | 15,000 |  |  | 15,300 |
| Total Salary |  | 1,016,502 |  |  | ,066,639 |  |  | ,091,778 |  |  | ,130,730 |



| Millions |  |  | and Use |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1.60 Expenditure \& Revenue |  |  |  |  |  |
| 1.40 |  |  |  |  |  |
| 1.20 - |  |  |  |  |  |
| 1.00 |  |  |  |  |  |
| 0.80 |  |  |  |  |  |
| 0.60 |  |  |  |  |  |
| 0.40 |  |  |  |  |  |
| 0.20 |  |  |  |  |  |
| 0.00 |  |  |  |  |  |
|  | 2016-17 Actual | 2017-18 Actual $-\Rightarrow-\text { Reven }$ | 2018-19 Adopted | 2018-19 Revised <br> enditures | 2019-20 Adopted |


| Budget By Category |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 |
| Land Use | ACTUAL | ACTUAL | ADOPTED | REVISED |
| Revenues |  |  |  |  |
| License and Permits | 1,146,430 | 1,061,578 | 1,090,800 | 1,090,800 |
| Charges for Services | 94,082 | 60,310 | 54,000 | 54,000 |
| Other Revenues | 920 | 868 | 800 | 800 |
| Total Revenues | 1,241,432 | 1,122,756 | 1,145,600 | 1,145,600 |
| Expenditures |  |  |  |  |
| Wages | 951,209 | 988,095 | 1,088,846 | 1,088,846 |
| Employee Benefits | 88,982 | 82,743 | 101,297 | 101,297 |
| Purchased Professional Services | 61,487 | 96,676 | 119,500 | 92,755 |
| Purchased Property Services | 8,710 | 8,752 | 10,100 | 10,100 |
| Purchased Other Services | 7,856 | 9,017 | 11,000 | 11,000 |
| Supplies | 16,539 | 15,332 | 28,000 | 39,245 |
| Miscellaneous | 1,187 | 3,331 | - | - |
| Total Expenditures | 1,135,971 | 1,203,946 | 1,358,743 | 1,343,243 |
| Total FTEs | 11.00 | 11.00 | 11.00 | 11.00 |


| 2019-20 FY19-FY20 VARIANCE  <br> ADOPTED AMOUNT $\%$ <br>    <br> $1,103,100$ 12,300 $1.13 \%$ <br> 52,500 $(1,500)$ $-2.78 \%$ <br> 800 - $0.00 \%$ <br> $1,156,400$ 10,800 $0.94 \%$ <br>    <br> $1,130,729$ 41,883 $3.85 \%$ <br> 122,859 21,562 $21.29 \%$ <br> 121,890 29,135 $31.41 \%$ <br> 10,302 202 $2.00 \%$ <br> 11,220 220 $2.00 \%$ <br> 26,561 $(12,684)$ $-32.32 \%$ <br> - -  <br> $1,423,561$ 80,318 $5.98 \%$ <br> 11.00 - $0.00 \%$ |  |  |  |
| :--- | ---: | :---: | :---: |

For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| Number of septic permits issued | 62 | 65 | 65 |
| Number of restaurants licensed | 106 | 98 | 98 |
| Number of restaurants inspected | 218 | 220 | 220 |
| Number of well permits issued (incl. geothermal) | 64 | 64 | 64 |
| Number of commercial pools licensed | 22 | 22 | 22 |
| Number of commercial pools inspected | 32 | 30 | 30 |
| Number of salons licensed | 40 | 40 | 40 |
| Number of salons inspected (includes re-inspections) | 56 | 50 | 50 |
| Number of building permits reviewed for health | 277 | 280 | 280 |
| Number of septic plans reviewed | 104 | 110 | 110 |
| Number of generator/propane tank permits | 132 | 140 | 140 |
| Number of trucks licensed/inspected | 41 | 41 | 41 |

## Mission

New Canaan EMS's mission is to consistently and compassionately provide the highest quality pre hospital emergency medical care to our patients free of charge.

## Summary of Major Responsibilities

- Provider of emergency medical services to the town of New Canaan, CT
- Active members assigned a weekly shift and rides with a team
- Members attend monthly ongoing medical education seminars
- Operates 24 hours a day, 7 days a week providing the highest level of pre-hospital emergency medical care, including transport to Stamford Hospital and Norwalk Hospital in one of the three state-of-the-art ambulances, free of charge to patients


## Funding

The Town of New Canaan funds approximately $88 \%$ of NCEMS's annual operating cost, the bulk of which consists of the contractual cost of providing 24 hour/day paramedic services. The Town also covers the operating expenses associated with the New Canaan EMS HQ building, our vehicle repair and maintenance, and the purchase of ambulance supplies.

New Canaan EMS's remaining operating costs are funded from the generous donations NCEMS receives from the townspeople of New Canaan each year. New Canaan EMS also uses community donations to purchase state of the art patient care equipment as needed.


| Millions | Ambulance Corps <br> Expenditure \& Revenue |
| :--- | :--- |
| 0.60 |  |
| 0.50 |  |
| 0.30 |  |
| 0.20 |  |
| 0.00 |  |


| Budget By Category |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Ambulance Corps | 2016-17 ACTUAL | 2017-18 ACTUAL | $\begin{gathered} \text { 2018-19 } \\ \text { ADDPTED } \end{gathered}$ | $\begin{gathered} \hline \text { 2018-19 } \\ \text { REVISED } \end{gathered}$ | $\begin{gathered} \text { 2019-20 } \\ \text { ADOPTED } \end{gathered}$ | FY19-FY20 VARIANCE |  |
|  |  |  |  |  |  | AMOUNT | \% |
|  | $\cdot$ | - | - | - | - | - |  |
| Purchased Professional Services | 390,276 | 390,276 | 399,842 | 399,842 | 399,842 |  | 0.00\% |
| Purchased Property Services | 1,149 | 1,155 | 1,236 | 1,236 | 1,236 | - | 0.00\% |
| Purchased Other Services | 60,519 | 60,900 | 60,900 | 60,900 | 54,900 | $(6,000)$ | -9.85\% |
| Supplies | 95,977 | 84,567 | 91,820 | 91,820 | 94,956 | 3,136 | 3.42\% |
| Total Expenditures | 547,920 | 536,897 | 553,798 | 553,798 | 550,934 | $(2,864)$ | -0.52\% |
| Total FTEs | - | . | . | - | . | . |  |

For line item detail budget see the Revenue \& Expenditure Summary Section

## Mission

The mission of the Office of Emergency Management (OEM) is to protect the lives and property of the citizens of New Canaan.

## Summary of Major Responsibilities

- To protect the lives and property of the citizens of New Canaan
- Plan and prepare for emergencies
- Coordinate emergency response and recovery
- Collect and disseminate emergency information
- Coordinate emergency response from other local, State, and Federal agencies
- Protect and provide maximum security for New Canaan residents under many different conditions, including:
- Chemical, biological, radiological, nuclear \& explosive emergency preparedness
- Critical resource shortages
- Demonstrations \& civil unrest
- Earthquakes
- Infrastructure failures
- Power outages
- Severe weather
- Terrorism
- Transportation accidents
- Water failures \& flood conditions


## Prepare for Emergencies

- Prepare and update the local Emergency Operations Plans annually
- Conduct preparedness exercises to test plans and response techniques


## Coordinating Emergency Response \& Recovery

- Manage and run Emergency Operations Center, which is the central point for information coordination and decision making during major events
- Provide unified, accurate, and timely information to the public
- Utilize public address, reverse-911 outcall systems, press briefings, door-to-door notifications and electronic signs
- Coordinate with Regional, State, and Federal government agencies following a major event in order to speed recovery


| Thousands | Emergency Management <br> Expenditure \& Revenue |
| :--- | :--- |
| 60 |  |
| 50 |  |
| 40 |  |
| 30 |  |
| 20 |  |
| 10 |  |


| Budget By Category |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 |
| Emergency Management | ACTUAL | ACTUAL | ADOPTED | REVISED |
| Expenditures |  |  |  |  |
| Purchased Professional Services | 18,341 | 21,532 | 27,800 | 27,800 |
| Purchased Property Services | 500 | 750 | 1,000 | 1,000 |
| Supplies | 2,606 | 4,070 | 5,514 | 5,514 |
| Total Expenditures | 21,447 | 26,352 | 34,314 | 34,314 |
| Total FTEs | - | - | - | - |


| 2019-20 | FY19-FY20 VARIANCE |  |
| :---: | :---: | :---: |
| ADOPTED | AMOUNT | $\%$ |
|  |  |  |
| 28,356 | 556 | $2.00 \%$ |
| 1,020 | 20 | $2.00 \%$ |
| 5,624 | 110 | $2.00 \%$ |
| $\mathbf{3 5 , 0 0 0}$ | 686 | $\mathbf{2 . 0 0 \%}$ |
| - | - |  |

For line item detail budget see the Revenue \& Expenditure Summary Section

Mission
To Provide and Maintain a Safe and Effective Infrastructure for the Town and its residents.


## Department Goals

1. Preserve and maintain the Town's existing infrastructure
2. Provide the expected services on-time and within budget
3. Preserve the character of the Town

## Summary of Major Responsibilities

- Administration
- Engineering
- Maintenance of Town Buildings
- Highway Department
- Parks Department (including school grounds)
- Transfer Station
- Tree Service
- Town Utilities (including street lights and fire hydrants)
- Wastewater Treatment Facility
- Serve the entire population of the Town, as well as any visitors, guests, or employees who work within the Town


## Recent/New Programs and Initiatives

- ADA Compliance Review of all Town departments and programs


## Recent Departmental Recognitions

Third Best Small Town to live in by Smithsonian Magazine

## Major Departmental Challenges

Provide the Town's residents, visitors and guests the best quality experience at the lowest possible cost

## FY 17-18 Accomplishments

> Substantial completion of the Jelliff Mill Road Bridge
$>$ Key partner in bringing natural gas into Town
> Paved and/or overlaid over ten miles of Town roads
> Installed key sidewalk connections around Mead Park

## FY 18-19 Objectives

> Continue to provide the expected services ontime and under budget
$>$ Begin ADA renovation of Waveny House
> Reconstruction of the WWTF Bridge
> Pave and/or overlay numerous Town roads
> Repair/replace existing sidewalks and parking lots
> Design proposed parking lot expansions within Town

## FY 19-20 Objectives

> Continue to provide the expected services ontime and under budget
> Perform ADA self-evaluation and transition plan for Town
$>$ Design of the reconstruction of the West Road Bridge
> Pave and/or overlay numerous Town roads
> Repair/replace existing sidewalks and parking lots
> Construct proposed parking lot expansions within Town

Alignments with New Canaan being a community of
choice for its residents
By preserving the Town's infrastructure in a timely and cost-effective manner as well as preserving and
maintaining the character of the Town we make the
Town a community of choice for its residents.

## Public Works - Director's Office

|  |  |  |  |  |  |  |  |  |  |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| Position Title |  | 2016-2017 <br> Amended | 2017-2018 <br> Amended | 2018-2019 <br> Amended | 2019-20 <br> Adopted |  |  |  |  |
| Full Time |  |  |  |  |  |  |  |  |  |
| Director | 1.0 | $\$ 139,129$ | 1.0 | $\$ 134,825$ | 1.0 | $\$ 137,859$ | 1.0 | $\$ 137,859$ |  |
| Assistant Director | 1.0 | 117,618 | 1.0 | 100,618 | 1.0 | 120,000 | 1.0 | 120,000 |  |
| Admin. Assistant | 1.0 | 57,725 | 1.0 | 60,053 | 1.0 | 63,099 | 1.0 | 76,771 |  |
| Total Full Time | 3.0 | 314,472 | 3.0 | 295,496 | 3.0 | 320,959 | 3.0 | 334,630 |  |

Overtime
Over-Time
Total Overtime

Total Salary

|  |  | 225 | 225 |
| ---: | ---: | ---: | ---: |
| - | - | 225 | 225 |
|  |  |  |  |
| $\mathbf{3 1 4 , 4 7 2}$ | $\mathbf{2 9 5 , 4 9 6}$ | $\mathbf{3 2 1 , 1 8 4}$ | $\mathbf{3 3 4 , 8 5 5}$ |


| Public Works - Engineering |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Position Title | 2016-2017 <br> Amended |  |  | 2017-2018 <br> Amended |  |  | 2018-2019 <br> Amended |  |  | 2019-20 <br> Adopted |  |  |
| Full Time |  |  |  |  |  |  |  |  |  |  |  |  |
| Sr. Engineer | 1.0 | \$ | 91,329 | 1.0 | \$ | 93,612 | 1.0 | \$ | 95,718 | 1.0 | \$ | 95,718 |
| Total Full Time | 1.0 |  | 91,329 | 1.0 |  | 93,612 | 1.0 |  | 95,718 | 1.0 |  | 95,718 |
| Part Time |  |  |  |  |  |  |  |  |  |  |  |  |
| Construction Insp. Engineer |  |  | 38,453 |  |  | 38,453 |  |  | 38,453 |  |  | 39,222 |
| Total Part Time |  |  | 38,453 |  |  | 38,453 |  |  | 38,453 |  |  | 39,222 |
| Total Salary |  |  | 129,782 |  |  | 132,065 |  |  | 134,171 |  |  | 134,940 |



| Millions | Public Works- Administration <br> 0.50 |
| :--- | :---: |
| 0.40 |  |
| 0.30 |  |
| 0.20 |  |
| 0.10 |  |

## Budget By Category

Public Works Administration
Expenditures
Wages

Employee Benefits
Purchased Professional Services
Purchased Property Services
Purchased Other Services
Supplies
Miscellaneous
Total Expenditures
Total FTEs
For line item detail budget see the Revenue \& Expenditure Summary Section

| 2019-20 FY19-FY20 VARIANCE  <br> ADOPTED AMOUNT $\%$ <br>    <br> 334,855 30,494 $-74.75 \%$ <br> 37,940 8,983 $215.75 \%$ <br> 50,500 50,000 $0.00 \%$ <br> 3,500 $(1,000)$ $-22.22 \%$ <br> 1,950 $(250)$ $-20.00 \%$ <br> 2,400 $(5,750)$ $-87.79 \%$ <br> - - $0.00 \%$ <br> $\mathbf{4 3 1 , 1 4 5}$ $\mathbf{8 2 , 4 7 8}$ $\mathbf{1 1 . 0 0 \%}$ <br> 3.00 - $\mathbf{0 . 0 0 \%}$ |  |  |  |
| ---: | ---: | ---: | :---: |


| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| Phone Calls Received | N/A | 963 | 900 |
| Call Before You Dig Requests | N/A | 2,164 | 1,500 |




## Budget By Category

| Public Works-Engineering | 2016-17 ACTUAL | 2017-18 | 2018-19 | 2018-19 |
| :---: | :---: | :---: | :---: | :---: |
| Revenues |  |  | ADOPTED |  |
| License and Permits | 23,785 | 21,531 | 20,600 | 20,600 |
| Other Revenues | - | 1,500 | - | 106,401 |
| Total Revenues | 23,785 | 23,031 | 20,600 | 127,001 |
| Expenditures |  |  |  |  |
| Wages | 105,873 | 122,634 | 134,171 | 134,171 |
| Employee Benefits | 12,486 | 15,661 | 16,964 | 16,964 |
| Purchased Professional Services | 26,794 | 47,571 | 83,000 | 86,023 |
| Purchased Property Services | 261 | - | 500 | 500 |
| Purchased Other Services | 22 | 56 | 200 | 200 |
| Supplies | 2,835 | 2,267 | 4,250 | 5,850 |
| Miscellaneous | 385 | 288 | 550 | 550 |
| Total Expenditures | 148,656 | 188,476 | 239,635 | 244,258 |
| Total FTEs | 1.00 | 1.00 | 1.00 | 1.00 |

For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| Road Opening Permits | N/A | 226 | 100 |
| Driveway Permits | N/A | 5 | 5 |
| Sanitary Sewer Hook-Ups | N/A | 4 | 2 |
| Storm Sewer Hook-Ups | N/A | 6 | 2 |

## Mission

To Maintain the Town's Roadway System in a Safe and Cost-Effective Manner


## Department Goals

1. Maintain the Town's roadways, sidewalks, and drainage systems in a cost-effective manner
2. Provide safe transport for all residents, visitors, and guests through the Town's roadway system during all types of weather
3. Preserve the character of the Town

## Summary of Major Responsibilities

- Paving and road maintenance
- Plowing and de-icing of Town roads
- General masonry repairs
- Stone walls
- Catch basins
- Manholes
- Drainage
- Cleaning catch basins
- Removing debris obstructing flow
- Leaf collection (one-acre zones or less)
- Leaf composting
- Roadside vegetation control
- Road line striping
- Installation and maintenance of signs
- Traffic (as directed by Police Department)
- Road dentification (as needed)
- Equipment maintenance (Fleet)
- Highway and other Departments
- Vehicle Maintenance (Fleet)
- Highway and Other Departments
- Emergency communications
- Assist in the removal of large trees as appropriate
- Solid waste and recycling collection from Town buildings and Town litter bins
- Roadside and parks tree planting
- Plant and tree watering
- General services - Moving furniture and equipment
- Provide barricades for special events
- Monitor/supervise construction projects by others as appropriate


## Recent/New Programs and Initiatives

Partnerships with the New Canaan Beautification League, the New Canaan Garden Club, the Waveny Conservancy, as well as many other local and national organizations

## Recent Departmental Recognitions

Town is consistently rated one of the best places to work, live, or play in Fairfield County, the State and the Nation.

## Major Departmental Challenges

Provide the necessary, required, and expected services on time and under budget.

## FY 2017-18 Accomplishments

> Substantial completion of the Jelliff Mill Road Bridge
> Key partner in bringing natural gas into Town
> Paved and/or overlaid over ten miles of Town Roads

## FY 18-19 Objectives

> Continue to provide the expected services ontime and under budget
> Reconstruction of the WWTF Bridge
> Pave and/or overlay numerous Town Roads
> Repair/replace existing sidewalks and parking lots

## FY 19-20 Objectives

> Continue to provide the expected services ontime and under budget
> Pave and/or overlay numerous Town roads
> Repair/replace existing sidewalks and parking lots
> Construct proposed parking lot expansions within Town

Alignments with New Canaan being a community of choice for its residents

By preserving the Town's infrastructure in a timely and cost-effective manner as well as preserving and
maintaining the character of the Town we make the
Town a community of choice for its residents.

| Public Works - Highway |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Position Title | 2016-2017 <br> Amended |  | 2017-2018 <br> Amended |  | 2018-2019 Amended |  | $\begin{gathered} \text { 2019-20 } \\ \text { Adopted } \end{gathered}$ |  |
| Full Time |  |  |  |  |  |  |  |  |
| Non-Bargaining |  |  |  |  |  |  |  |  |
| Highway Superintendent | 1.0 | \$ 114,274 | 1.0 | \$ 117,131 | 1.0 | \$ 119,766 | 1.0 | \$ 119,766 |
| Total Non-Bargaining | 1.0 | 114,274 | 1.0 | 117,131 | 1.0 | 119,766 | 1.0 | 119,766 |
| Bargaining Unit |  |  |  |  |  |  |  |  |
| Mechanics Foreman | 1.0 | 77,375 | 1.0 | 82,992 | 1.0 | 85,067 | 1.0 | 85,721 |
| Mechanic (4) | 4.0 | 256,234 | 4.0 | 275,704 | 4.0 | 287,369 | 4.0 | 289,579 |
| Equipment Operator III/ Crew Leader (3) | 3.0 | 215,421 | 3.0 | 224,890 | 3.0 | 230,512 | 3.0 | 232,285 |
| Operator II/Dispatcher | 1.0 | 69,504 | 1.0 | 74,963 | 1.0 | 76,837 | 1.0 | 77,428 |
| Equipment Operator | 12.0 | 707,193 | 12.0 | 790,358 | 12.0 | 817,822 | 12.0 | 821,555 |
| Welder | 1.0 | 71,807 | 1.0 | 72,197 | 1.0 | 76,835 | 1.0 | 77,426 |
| Mason | 1.0 | 67,213 | 1.0 | 70,179 | 1.0 | 71,934 | 1.0 | 72,487 |
| Laborer | 2.0 | 179,592 | 2.0 | 124,821 | 2.0 | 130,458 | 2.0 | 131,461 |
| Total Bargaining Unit | 25.0 | 1,644,339 | 25.0 | 1,716,104 | 25.0 | 1,776,833 | 25.0 | 1,787,944 |
| Total Full Time | 26.0 | 1,758,613 | 26.0 | 1,833,235 | 26.0 | 1,896,599 | 26.0 | 1,907,710 |
| Part-Time |  |  |  |  |  |  |  |  |
| Part-Time |  | 18,425 |  | - |  | - |  | - |
| Total Part-Time |  | 18,425 |  | - |  | - |  |  |
| Miscellaneous Pay |  |  |  |  |  |  |  |  |
| Salaries Shit Differential |  | 3,000 |  | 3,000 |  | 2,500 |  | 2,550 |
| Overime |  | 259,500 |  | 207,000 |  | 266,828 |  | 272,165 |
| Total Miscellaneous Pay |  | 262,500 |  | 210,000 |  | 269,328 |  | 274,715 |
| Allocation of Overtime to Railroad |  | $(52,500)$ |  | $(52,500)$ |  | $(52,500)$ |  | $(52,500)$ |
| Total Salary |  | 1,987,038 |  | 1,990,735 |  | 2,113,427 |  | 2,129,924 |



| Millions | Public Works- Highway <br> Expenditure \& Revenue |
| :--- | :--- |
| 3.50 |  |
| 3.00 |  |
| 2.50 |  |
| 2.00 |  |
| 1.50 |  |
| 0.00 |  |


| Budget By Category |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 FY19-FY20 VARIANCE |  |  |
| Public Works-Highway | ACTUAL | ACTUAL | ADOPTED | REVISED | ADOPTED | AMOUNT | \% |
| Expenditures |  |  |  |  |  |  |  |
| Wages | 2,096,985 | 2,126,600 | 2,130,227 | 2,130,227 | 2,146,725 | 16,498 | 5.08\% |
| Employee Benefits | 184,375 | 207,043 | 212,739 | 212,739 | 216,051 | 3,312 | 14.20\% |
| Purchased Professional Services | 62,851 | 101,808 | 77,500 | 79,100 | 80,500 | 1,400 | 13.86\% |
| Purchased Property Services | 395,704 | 463,596 | 469,880 | 470,280 | 469,880 | (400) | -22.47\% |
| Purchased Other Services | 180 | 598 | 2,000 | 1,600 | 2,000 | 400 | 400.00\% |
| Supplies | 273,742 | 272,763 | 327,466 | 325,866 | 326,552 | 686 | 20.45\% |
| Total Expenditures | 3,013,836 | 3,172,407 | 3,219,812 | 3,219,812 | 3,241,708 | 21,896 | 431.11\% |
| Total FTEs | 26.00 | 26.00 | 26.00 | 26.00 | 26.00 | - | 0.00\% |

For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| Miles Road Swept | 225 | 225 | 225 |
| CB Cleaned | 500 | 500 | 500 |
| Snow/Ice Call-Outs | 23 | 20 | 15 |

Mission
To Operate and Maintain Town Buildings in a Safe and Energy-Efficient Manner

## Summary of Major Responsibilities

Maintain the safety and integrity of all town owned buildings and structures. The department schedules and monitors the planned maintenance of all building systems for the protection of the occupants and residents. We utilize software to help us in projecting capital maintenance needs to provide long term information to aid in the budget process. The department employs a full time individual who performs repairs on small projects throughout the town's buildings; outside contractors are called to
make major repairs or renovations. The software we employ allows each building/department to report needed repairs directly to the department to quickly facilitate the repair and to track the costs incurred to maintain our buildings.


## Budget By Category

| Public Works-Town Buildings | 2016-17 <br> ACTUAL | 2017-18 <br> ACTUAL | $\begin{gathered} \hline \text { 2018-19 } \\ \text { ADOPTED } \end{gathered}$ | $\begin{gathered} \hline \text { 2018-19 } \\ \text { REVISED } \end{gathered}$ | 2019-20 FY19-FY20 VARIANCE |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | ADOPTED | AMOUNT | \% $0.00 \%$ |
| Wages | 180,096 | 210,301 | 215,582 | 215,582 | 218,685 | 3,103 | 253.87\% |
| Employee Benefits | 17,254 | 19,402 | 20,614 | 20,614 | 22,926 | 2,312 | 58.73\% |
| Purchased Professional Services | 254,205 | 227,003 | 386,500 | 388,650 | 386,500 | $(2,150)$ | 0.23\% |
| Purchased Property Services | 271,414 | 267,238 | 167,000 | 165,100 | 167,000 | 1,900 | 905.26\% |
| Purchased Other Services | 391 | 663 | 950 | 700 | 950 | 250 | 0.00\% |
| Supplies | 188,104 | 198,272 | 203,113 | 203,113 | 202,226 | (887) | 68.54\% |
| Total Expenditures | 911,465 | 922,881 | 993,759 | 993,759 | 998,287 | 4,528 | 1286.64\% |
| Total FTEs | 2.00 | 2.50 | 2.50 | 2.50 | 2.50 | - | 0.00\% |

For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| Work Orders Received | 1,284 | 1,457 | 1,833 |

## Mission

To dispose of the Town's Garbage, Recycling, Brush and Construction Debris in the Most Cost-Efficient Manner Possible.


## Department Goals

1. To continue to remove the Town's waste effectively
2. To make it as easy and pleasant as possible for the residents to dispose of their trash and recycling
3. To find ways to reduce or reuse the trash flow

## Summary of Major Responsibilities

Remove all of the Town's waste as quickly as possible and ensure it is done within the State's guidelines

## Recent/New Programs and Initiatives

Placement of a container for various plastics that get recycled preventing these items from ending up in the waste stream

## Recent Departmental Recognitions

Described as one of the best transfer stations in the region

## Major Departmental Challenges

Recycling costs

## FY 17-18 Accomplishments

> Loaded and removed 3,164 tons of brush and construction material
$>$ Loaded and removed 6,165 tons of garbage
$>$ Loaded and removed 1,520 tons of recycling
> Loaded and removed 2743 tons of scrap metal
> Sold 2,981 permits

## FY 18-19 Objectives

> Continue to maintain and operate the Transfer Station as a user-friendly facility
> Continue to monitor materials that are delivered to the Transfer Station

## FY 19-20 Objectives

> Continue to maintain and operate the Transfer Station as a user-friendly facility
> Plan to get more recycling material into the containers in order to reduce the overall amount of containers leaving
> Look into more stewardship programs that are available to reduce the waste stream

Alignments with New Canaan being a community of

## choice for its residents

By assisting the Town with the basic need of waste removal, reuse and recycling in a timely and cost-
effective manner we make the Town a community of choice for its residents.

## Public Works - Transfer Station

|  | 2016-2017 | 2017-2018 | 2018-2019 | 2019-20 |
| :--- | :--- | :--- | :--- | :--- |
| Position Title | Amended | Amended | Amended | Adopted |

Full Time
Non-Bargaining
Superintendent Transfer Station \& Waste
Water (1)
Transfer Station Supervisor
Total Non-Bargaining

| 0.2 | $\$ 27,842$ | 0.2 | $\$$ | 27,842 | - |  | - |
| ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| 1.0 | 104,791 | 1.0 | 107,411 | 1.0 | 109,828 | 1.0 | 109,828 |
| 1.2 | 132,633 | 1.2 | 135,253 | 1.0 | 109,828 | 1.0 | 109,828 |

Bargaining Unit
Trans Station Operator III
Trans Station Operator
Equipment Operator II
Laborer
Total Bargaining Unit
Total Full Time

| 1.0 | 67,213 | 1.0 | 70,179 | 1.0 | 71,934 | 1.0 | 72,487 |
| ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| 1.0 | 63,997 | 1.0 | 66,810 | 1.0 | 68,494 | 1.0 | 69,021 |
| 1.0 | 63,998 | 1.0 | 66,810 | 1.0 | 68,494 | 1.0 | 69,021 |
| 1.0 | 60,260 | 1.0 | 62,920 | 1.0 | 62,358 | 1.0 | 56,215 |
| 4.0 | 255,468 | 4.0 | 266,718 | 4.0 | 271,281 | 4.0 | 266,744 |
| $\mathbf{5 . 2 0}$ | $\mathbf{3 8 8 , 1 0 1}$ | $\mathbf{5 . 2 0}$ | $\mathbf{4 0 1 , 9 7 1}$ | $\mathbf{5 . 0 0}$ | $\mathbf{3 8 1 , 1 0 9}$ | $\mathbf{5 . 0 0}$ | $\mathbf{3 7 6 , 5 7 2}$ |

Miscellaneous Pay
Overime
Total Miscellaneous Pay
Total Salary

| 85,942 | 85,942 | 88,090 | 89,852 |
| ---: | ---: | ---: | ---: |
| 85,942 | 85,942 | 88,090 | 89,852 |
|  |  |  |  |
| 474,043 | 487,913 | 469,199 | $\mathbf{4 6 6 , 4 2 4}$ |



For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| MSW(tons) | 6,165 | 6,048 | 6,048 |
| CD/Brush(tons) | $3,146 *$ | 2,331 | 2,500 |
| Recycling(tons) | 1,520 | 1,580 | 1,590 |
|  |  |  |  |

[^2]The Public Works Utilities accounts funds the costs of street lights and water hydrants throughout the Town.


| Millions | Public Works- Utilities <br> Expenditure \& Revenue |
| :--- | :--- |
| 0.60 |  |
| 0.50 |  |
| 0.40 |  |
| 0.30 |  |
| 0.10 |  |

Budget By Category

| Public Works-Utilities | 2016-17 <br> ACTUAL | 2017-18 ACTUAL | 2018-19 <br> ADOPTED | 2018-19 <br> REVISED |
| :---: | :---: | :---: | :---: | :---: |
| Expenditures |  |  |  |  |
| Supplies | 426,416 | 438,998 | 478,000 | 478,000 |
| Total Expenditures | 426,416 | 438,998 | 478,000 | 478,000 |
| Total FTEs | - | - | - |  |


|  |  |  |
| :---: | :---: | :---: |
| 2019-20 | FY19-FY20 VARIANCE |  |
| ADOPTED | AMOUNT | $\%$ |
|  |  |  |
| 485,000 | 7,000 | $2.00 \%$ |
| 485,000 | 7,000 | $2.00 \%$ |
| - | - |  |

For line item detail budget see the Revenue \& Expenditure Summary Section

## Mission

The Parks Department maintains all the Town and BOE Athletic Fields, Town Parks, School Grounds along with many of the Town Properties such as Town Hall, Vine Cottage, and Police Department etc. in the best condition possible with the resources provided.


## Summary of Major Responsibilities

Maintain all Town Parks and BOE grounds along with other town properties during all seasons

## Department Goals

1. Provide an enjoyable and safe outdoor experience for the residents of New Canaan
2. Consistent maintenance, including snow and ice control

## Recent/New Programs and Initiatives

Placement of a recycling container for oversized plastics

## Recent Departmental Recognitions

Consistently some of the best grass fields in the State

## Major Departmental Challenges

Need for an Assistant Superintendent for supervision and additional help needed in Town

## FY 17-18 Accomplishments

> Maintenance of parks in very good condition
$>$ Purchased athletic field mower
> Work with the Waveny Conservancy to restore the Park

## FY 18-19 Objectives

> Keep maintaining the parks in exemplary condition.
> Install irrigation replacement at Coppo Field Maintain new artificial fields

## FY 19-20 Objectives

> Keep maintaining the parks in exemplary condition.

| Public Works - Parks |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Position Title | 2016-2017 |  |  | 2017-2018 |  |  | 2018-2019 |  |  | 2019-20 |  |
| Full Time |  |  |  |  |  |  |  |  |  |  |  |
| Non-Bargaining |  |  |  |  |  |  |  |  |  |  |  |
| Director of Parks \& Grounds | 1.0 | \$ | 119,346 | 1.0 | \$ | 119,346 | 1.0 | \$ | 125,082 | 1.0 | \$ 125,082 |
| Assistant Superintendent | - |  |  | - |  |  | - |  |  | - | 76,288 |
| Total Non-Bargaining | 1.0 |  | 119,346 | 1.0 |  | 119,346 | 1.0 |  | 125,082 | 1.0 | 201,370 |
| Barganing Unit |  |  |  |  |  |  |  |  |  |  |  |
| Field Technician / Crew Leader | 1.0 |  | 75,252 | 1.0 |  | 74,963 | 1.0 |  | 80,538 | 1.0 | 81,157 |
| Mechanic Technician | 1.0 |  | 67,213 | 1.0 |  | 66,955 | 1.0 |  | 71,934 | 1.0 | 72,487 |
| Park Crew Leader | 1.0 |  | 67,213 | 1.0 |  | 66,955 | 1.0 |  | 71,934 | 1.0 | 72,487 |
| Irrigation Technician | 1.0 |  | 67,213 | 1.0 |  | 66,955 | 1.0 |  | 71,934 | 1.0 | 72,487 |
| Groundsman III | 8.0 |  | 505,907 | 8.0 |  | 510,016 | 8.0 |  | 547,955 | 8.0 | 483,149 |
| Total Bargaining Unit | 12.00 |  | 782,798 | 12.00 |  | 785,845 | 12.00 |  | 844,294 | 12.00 | 781,767 |
| Total Full Time | 13.0 |  | 902,144 | 13.0 |  | 905,191 | 13.0 |  | 969,376 | 13.0 | 983,137 |

## Overime

Overtime
Total Overtime

Allocation of Overime to Railroad
Total Salary

| 91,605 | 83,205 | 102,863 | 104,752 |
| ---: | ---: | ---: | ---: |
| 91,605 | 83,205 | 102,863 | 104,752 |
| $(8,400)$ | $(8,400)$ | $(8,400)$ | $(8,400)$ |
| 985,349 | 979,996 | $\mathbf{1 , 0 6 3 , 8 3 9}$ | $\mathbf{1 , 0 7 9 , 4 8 9}$ |




| Budget By Category |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 FY19-FY20 VARIANCE |  |  |
| Public Works-Parks | ACTUAL | ACTUAL | ADOPTED | REVISED | ADOPTED | AMOUNT | \% |
| Revenues |  |  |  |  |  |  |  |
| Charges for Services | 21,960 | 57,280 | 74,000 | 74,000 | - | $(74,000)$ | -100.00\% |
| Total Revenues | 21,960 | 57,280 | 74,000 | 74,000 | - | $(74,000)$ | -100.00\% |
| Expenditures |  |  |  |  |  |  |  |
| Wages | 1,035,473 | 1,063,420 | 1,070,559 | 1,070,559 | 1,086,209 | 15,650 | 3.42\% |
| Employee Benefits | 89,991 | 89,206 | 95,047 | 95,047 | 98,067 | 3,020 | 25.05\% |
| Purchased Professional Services | 187,936 | 237,430 | 362,450 | 362,450 | 365,450 | 3,000 | 1.74\% |
| Purchased Property Services | 41,890 | 38,352 | 52,500 | 52,500 | 55,000 | 2,500 | 33.33\% |
| Purchased Other Services | 576 | 180 | 1,600 | 1,600 | 1,600 | - | 0.00\% |
| Supplies | 141,191 | 132,564 | 162,818 | 162,818 | 181,603 | 18,785 | 90.66\% |
| Miscellaneous | 475 | 245 | 900 | 900 | 400 | (500) | -100.00\% |
| Total Expenditures | 1,497,532 | 1,561,397 | 1,745,874 | 1,745,874 | 1,788,329 | 42,455 | 54.20\% |
| Total FTEs | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 | - | 0.00\% |

For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| Acres Fields Maintained | 300 | 300 | 300 |
| Snow/Ice Call-Outs | 23 | 20 | 15 |




## Budget By Category

|  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Public Works-Town Hall Annex | ACTUAL | ACTUAL | ADOPTED | REVISED |
| Expenditures |  |  |  |  |
| Purchased Professional Services | - | 4,873 | 25,000 | 25,000 |
| Purchased Property Services | - | 1,644 | 10,000 | 10,000 |
| Supplies | - | 5,585 | 9,204 | 9,204 |
| Total Expenditures | - | 12,101 | 44,204 | 44,204 |
| Total FTEs | - | - | - | - |


|  |  |  |
| :---: | :---: | :---: |
| ADOPTED | FY19-FY20 VARIANCE |  |
| ADOPTED | AMOUNT | $\%$ |
|  |  |  |
| 25,000 | - | $0.00 \%$ |
| 10,000 | - | $0.00 \%$ |
| 10,850 | 1,646 | $17.88 \%$ |
| $\mathbf{4 5 , 8 5 0}$ | $\mathbf{1 , 6 4 6}$ | $3.72 \%$ |
| - | - |  |

For line item detail budget see the Revenue \& Expenditure Summary Section

## Mission

Creating Environments for Life by Enhancing the Beauty and Value of Nature


## Department Goals

1. Maintain the Town's Trees in a cost-effective manner
2. Aesthetics - Preserve the Character of the Town

## Summary of Major Responsibilities

The Tree Service Department is responsible for the following areas:
Per State Statute:
Care and Control of all trees and shrubs in whole or in part within the limits of any Town road or grounds as well as those that extend or overhang and public road or ground.

The department serves the entire population of the Town as well as any visitors, guests or employees who work within the Town. (Those who choose to work, live or play here.)

## Recent/New Programs and Initiatives

- Seeking Tree City USA Status Again this Year


## Recent Departmental Recognitions

No specific awards were given, however, the Town has consistently been rated one of the best places to work, live or play in Fairfield County, the state and the nation.

## Major Departmental Challenges

The department has a very large, dense and diverse tree canopy in Town. At times it is difficult to balance the requirements for such trees in the most costeffective manner while addressing resident concerns.

## FY 2017-18 Accomplishments

> Managed tree operations through three (3) nor'easters in late winter/early spring

## FY 18-19 Objectives

$>$ Continue to provide the expected services ontime and under budget

## FY 19-20 Objectives

$>$ Continue to provide the expected services ontime and under budget

```
Alignments with New Canaan being a community of choice for its residents
```

By preserving the Town's trees in a timely and cost-
effective manner we preserve and maintain the
character of the Town and make it a community of
choice for its residents.

| Tree Service |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Position Title | $\begin{aligned} & \text { 2016-2017 } \\ & \text { Amended } \end{aligned}$ | $\begin{aligned} & \text { 2017-2018 } \\ & \text { Amended } \end{aligned}$ | $\begin{gathered} \text { 2018-19 } \\ \text { Amended } \end{gathered}$ | 2019-20 <br> Adopted |
| Part Time |  |  |  |  |
| Tree Warden | \$ 24,000 | \$ 24,000 | \$ 24,000 | \$ 24,000 |
| Total Part Time | 24,000 | 24,000 | 24,000 | 24,000 |
| Total Salary | 24,000 | 24,000 | 24,000 | 24,000 |



| Millions | Public Works- Tree Warden <br> Expenditure \& Revenue |
| :--- | :--- |
| 0.60 |  |
| 0.50 |  |
| 0.40 |  |
| 0.30 |  |
| 0.20 |  |
| 0.00 |  |


| Budget By Category |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 |
| Public Works-Tree Warden | ACTUAL | ACTUAL | ADOPTED | REVISED |
| Expenditures |  |  |  |  |
| Wages | 24,000 | 24,000 | 24,000 | 24,000 |
| Employee Benefits | 1,836 | 1,836 | 1,836 | 1,836 |
| Purchased Professional Services | 237,895 | 436,572 | 275,000 | 290,485 |
| Purchased Property Services | 52,177 | 65,761 | 97,250 | 91,765 |
| Purchased Other Services | - | - | 1,000 | - |
| Supplies | 2,259 | 554 | 5,000 | 1,000 |
| Total Expenditures | 318,167 | 528,724 | 404,086 | 409,086 |
| Total FTEs | - | - | - | - |


| 2019-20 FY19-FY20 VARIANCE  <br> ADOPTED AMOUNT $\%$ <br>    <br> 24,000 - $0.00 \%$ <br> 1,836 - $0.00 \%$ <br> 275,000 $(15,485)$ $-10.75 \%$ <br> 97,250 5,485 $5.98 \%$ <br> 1,000 1,000 $0.00 \%$ <br> 5,000 4,000 $0.00 \%$ <br> 404,086 $\mathbf{( 5 , 0 0 0 )}$ $\mathbf{- 4 . 7 7 \%}$ <br> - -  |  |  |  |
| ---: | :---: | ---: | :---: |

For line item detail budget see the Revenue \& Expenditure Summary Section

## Mission

The New Canaan Nature Center is am environmental education dedicated to inspiring people of all ages to respect, protect and enjoy the world of nature.

## About the New Canaan Nature Center (NCNC)

The New Canaan Nature Center (NCNC) has been a New Canaan sanctuary for nature lovers for almost six decades. In 1959, Susan Bliss deeded her 40-acre estate of buildings, gardens, greenhouses, and specimen plantings to the Town of New Canaan. The deed specified that the property be used "for the purposes of an arboretum, bird sanctuary, nature center, horticulture and for passive recreation and related purposes." In 1960, the Town appointed the newly formed NCNC to manage the property as a community nature center. To achieve its mission to inspire people of all ages to respect and protect the world of nature, and to move toward its vision of being a valued and shared community resource, the New Canaan Nature Center has established four strategic objectives, with 12 supporting initiatives:

## Strategic Objectives

1. Enrich the community's environmental learning experiences:

- Sustain the strength of our core pre-school, camp, and family programs
- Develop adult horticultural and environmental programs
- Evaluate and strengthen off-site school programs
- Improve the visitor's experience
- Conserve the Nature Center's gardens, habitats, buildings, and collections:
- Rehabilitate the Nature Center's gardens, trails, and habitats
- Restore buildings and collections
- Create a capital improvement plan to restore the Nature Center's assets
- Raise the visibility of the Nature Center's programming and diverse outdoor experiences:
- Implement a comprehensive marketing and communications plan
- Reinforce community connections
- Ensure the Nature Center's financial stability and growth:
- Increase revenue from existing and new sources
- Strengthen management infrastructure and processes


## Revenue Sources

Membership fees, program revenue, special events, individual and corporate donations, and grants fund the annual $\$ 1.6$ million operating budget. Programming revenues contribute $60 \%$ to the annual budget. The Town of New Canaan provides in-kind maintenance of land and buildings.

## Major Departmental Challenges

- Increasing number of organizations offering nature-based programming
- Increasing competition among not-for-profits for a limited pool of charitable dollars


| Thousands | Public Works- Nature Center <br> Expenditure \& Revenue |
| :--- | :---: |
| 70.00 |  |
| 60.00 |  |
| 50.00 |  |
| 40.00 |  |
| 30.00 |  |
| 20.00 |  |
| 10.00 |  |


| Budget By Category |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Public Works- Nature Center Expenditures | 2016-17 ACTUAL | 2017-18 ACTUAL | $\begin{gathered} \hline \text { 2018-19 } \\ \text { ADOPTED } \end{gathered}$ | $\begin{gathered} \hline 2018-19 \\ \text { REVISED } \end{gathered}$ | ADOPTED ADOPTED | FY19-FY20 VARIANCE |  |
|  |  |  |  |  |  | AMOUNT | \% |
|  |  |  |  |  |  |  |  |
| Supplies | 55,434 | 58,208 | 58,375 | 58,375 | 58,332 | (43) | -0.18\% |
| Total Expenditures | 55,434 | 58,208 | 58,375 | 58,375 | 58,332 | (43) | -0.18\% |
| Total FTEs | - | - | - | - | - | . |  |

For line item detail budget see the Revenue \& Expenditure Summary Section

## Mission

The Human Services mission is to help all New Canaan residents function optimally, maintaining individuality and family self-sufficiency. We assist residents in need of critical essentials such as food, shelter, safety,
health and provide referrals for counseling and support services.


## Department Goals

1. Assist residents with immediate need of food, clothing, and/or shelter
2. Effectively collaborate with local agencies and institutions in order to achieve positive outcomes for residents requiring assistance
3. Empower residents to make informed choices for healthier living by providing relevant public health information and education

## Summary of Major Responsibilities

Serve residents of all demographics

## Programs and Initiatives

- New Canaan Coalition
- Domestic violence Partnership
- New Canaan Food Pantry
- Partner with Getabout, Inc. to provide transportation services to seniors and disabled residents
- Annual flu clinics


## Recent Departmental Recognitions

Received Touch-A-Life Award in April 2017 from New Canaan Community Foundation for the care and services provided to the community

## Major Departmental Challenges

Increased low income and affordable housing units will bring an increase of residents looking for assistance (i.e., financial, food pantry, or physical/mental health)

## FY 17-18 Accomplishments

> Case management and coordination of services for over 400 clients
> Require financial assessments to qualify services and refer for budgeting and financial assistance and education
$>$ Food Pantry management serving 140-180 clients every two weeks
> Tele-health Program continues with 280 residents signed up
> Completion of applications for State Programs (i.e., Energy Assistance and Renter's Rebate)
> Completion of Holiday programs \& back-toschool assistance
> Co-Chair Domestic Violence Partnership meetings and awareness events
> Provided flu shots for residents \& employees
$>$ Successful planning and completion of an employee health fair
> Monthly meetings with HHS Commissioners who assist in directing and coordinating critical community needs and programs for health, food, shelter, and general well- being for residents
> Provide health education and promotion and oversee designated public health services
> Provide information for housing availability or assist with coordination with management companies.

## FY 18-19 Objectives

> Continue to educate the community about HHS and what services are provided through articles, Facebook, and speaking engagements
> Maintain partnerships with other providers to offer programs and services to meet the needs of residents
> Monitor and manage the department budgets and spending, as well as outside agency productivity in regards to their funding
> Continue to assess the inner workings of Human Services, maintaining flexibility, and allowing employees to develop new initiatives
> Work closely with the HHS Commission to continue the focus on resident needs
> Continue to provide the most up-to-date information about Medicare, Medicaid, and other State and Federal programs
> Work with Staying Put to assess and possibly launch an expanded IT initiative for seniors that includes mental health
> Plan to sponsor or co-sponsor an Advocacy and Awareness Campaign
> Continue to monitor department budget expenditures and donations to include the food pantry

## FY 19-20 Objectives

> Health \& Human Service Commission community assessment of public health issues relevant to community at large

Alignments with New Canaan being a community of choice for its residents

Health \& Human Services offers a variety of services to all residents whether just informational or thru direct care services. Every situation is different and outcomes may differ depending on circumstances.

## Health \& Human Services

Position Title

2016-2017
Amended

2017-2018
Amended

2018-2019
Amended

2019-20 Adopted

Full Time
Director Health \& Human Services
Assistant Director Human Services
Youth Services Coordinator
Nurse Coordinator
HS Program Assistant
Youth \& Family Specialist
Total Full time
Part Time
Community Liason

|  |  | 65,000 | - |
| ---: | ---: | ---: | ---: |
| - | - | - | - |
| 50,000 | - | - | - |
| 30,000 | 60,000 | - | - |
| 25,000 | 10,000 | - | 12,000 |
| 105,000 | 25,000 | 25,000 | 12,000 |

Miscellaneous Pay
Overime
Total Miscellaneous Pay
Total Salary

| 1.0 | $\$ 119,426$ | 1.0 | $\$ 119,426$ | 1.0 | $\$$ | 125,166 | 1.0 |
| ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| 1.0 | 73,238 | 1.0 | 83,584 | 1.0 | 89,792 | 1.0 | 92,166 |
| 1.0 | 85,674 | 1.0 | 87,816 | 1.0 | 92,036 | 1.0 | 92,036 |
|  | - |  | - |  | 70,748 |  | 74,428 |
| 1.0 | 63,684 | 1.0 | 63,209 | 1.0 | 66,247 | 1.0 | 68,425 |
| 1.0 | 71,459 | 1.0 | 70,925 | 1.0 |  | 1.0 |  |
| 5.0 | 413,481 | 5.0 | 424,959 | 5.0 | 443,988 | $\mathbf{5 . 0}$ | $\mathbf{4 5 2 , 0 9 2}$ |

HS Program Assistant
Senior Caseworker (48 weeks)
Part-Time Nurse Coordinator
Public Health Nurse
Medical Director
Part Time Salaries

| 3,000 | 3,000 | 3,000 | 3,000 |
| ---: | ---: | ---: | ---: |
| 3,000 | 3,000 | 3,000 | 3,000 |
|  | $\mathbf{5 2 2 , 9 5 9}$ | $\mathbf{5 3 6 , 9 8 8}$ | $\mathbf{4 6 7 , 0 9 2}$ |
| $\mathbf{5 2 1 , 4 8 1}$ |  |  |  |



| Million | Human Services |
| :---: | :---: |
| 0.70 | Expenditure \& Revenue |
| 0.60 |  |
| 0.50 |  |
| 0.40 |  |
| 0.30 |  |
| 0.20 |  |
| 0.10 |  |
| 0.00 | 2016-17 Actual 2017-18 Actual 2018-19 Adopted 2018-19 Revised 2019-20 Adopted |
|  | $\triangle-$ Revenues $\longrightarrow$ Expenditures |


| Budget By Category |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 FY19-FY20 VARIANCE |  |  |
| Human Services | ACTUAL | ACTUAL | ADOPTED | REVISED | ADOPTED | AMOUNT | \% |
| Revenues |  |  |  |  |  |  |  |
| Charges for Services | 10,703 | 9,155 | 8,000 | 8,000 | 8,000 | - | 0.00\% |
| Other Revenues | 150 | 725 | - | - | - | - |  |
| Total Revenues | 10,853 | 9,880 | 8,000 | 8,000 | 8,000 | - | 0.00\% |
| Expenditures |  |  |  |  |  |  |  |
| Wages | 442,016 | 455,889 | 536,988 | 536,988 | 467,092 | $(69,896)$ | -13.02\% |
| Employee Benefits | 39,152 | 42,164 | 49,463 | 49,463 | 46,881 | $(2,582)$ | -5.22\% |
| Purchased Professional Services | 34,734 | 33,247 | 50,000 | 50,000 | 50,000 | - | 0.00\% |
| Purchased Property Services | 2,592 | 3,021 | 3,200 | 3,200 | 3,200 | - | 0.00\% |
| Purchased Other Services | 13,913 | 10,551 | 11,750 | 11,750 | 11,600 | (150) | -1.28\% |
| Supplies | 4,697 | 3,998 | 5,400 | 5,400 | 5,400 | - | 0.00\% |
| Miscellaneous | 1,393 | 1,035 | 1,900 | 1,900 | 1,900 | - | 0.00\% |
| Total Expenditures | 538,498 | 549,906 | 658,701 | 658,701 | 586,073 | $(72,628)$ | -11.03\% |
| Total FTEs | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | - | 0.00\% |

For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| Number of Clients | 480 | 502 | 510 |
| Amount of Assistance Provided | $\$ 22,910$ | $\$ 20,944$ | $\$ 22,000$ |
| Number of Food Pantry Participants | 1,609 | 1,243 | 1,650 |
| Number of Annual Flu Shots Given | 350 | 370 | 330 |

Through the Human Services Department, the Town funds various agencies that provide services to residents of New Canaan.


## Budget By Category

| Human Services- Other Agencies | 2016-17 <br> ACTUAL | 2017-18 <br> ACTUAL | 2018-19 <br> ADOPTED | $\begin{gathered} \text { 2018-19 } \\ \text { REVISED } \end{gathered}$ | 2019-20 <br> ADOPTED | FY19-FY20 VARIANCE |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | AMOUNT | \% |
| Expenditures |  |  |  |  |  |  |  |
| Getabout | 46,000 | 46,000 | 46,000 | 46,000 | 46,000 | - | 0.00\% |
| Kids In Crisis | 56,000 | 51,384 | 56,000 | 56,000 | 56,000 | - | 0.00\% |
| New Canaan Cares | 18,000 | 18,000 | 17,500 | 17,500 | - | $(17,500)$ | -100.00\% |
| Child Guidance Center | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | 0.00\% |
| Domestic Violence Crisis Centre | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | 0.00\% |
| Meals On Wheels | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - | 0.00\% |
| Smart Prepare | 3,000 |  |  |  |  |  |  |
| Community Prog Mental Wellness | - | 5,000 | 5,000 | 5,000 | 23,000 | 18,000 | 360.00\% |
| SW Reg. Mental Health Board | - | - | 500 | 500 | - | (500) | -100.00\% |
| Total Expenditures | 138,000 | 135,384 | 140,000 | 140,000 | 140,000 | - | 0.00\% |
| Total FTEs | - | - | - | . | . | - |  |

For line item detail budget see the Revenue \& Expenditure Summary Section

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The Town of New Canaan provides approximately $75 \%$ of the operating budget for the New Canaan Library. The remaining $25 \%$ and all building and grounds expenses are generated by development efforts and fundraising activities.



## Budget By Category

Library
Expenditures
Purchased Other Services
Total Expenditures
Total FTEs

| 2016-17 | 2017-18 |  |  |
| :---: | :---: | :---: | :---: |
| ACTUAL | ACTUAL | 2018-19 | 2018-19 |
|  |  |  |  |
| ADOPTED | REVISED |  |  |
| $2,619,500$ | $2,230,280$ | $2,274,886$ | $2,274,886$ |
| $\mathbf{2 , 6 1 9 , 5 0 0}$ | $\mathbf{2 , 2 3 0 , 2 8 0}$ | $\mathbf{2 , 2 7 4 , 8 8 6}$ | $\mathbf{2 , 2 7 4 , 8 8 6}$ |
| - | - | - | - |
|  |  |  |  |


| 2019-20 | FY19-FY20 VARIANCE |  |
| :---: | :---: | :---: |
| ADOPTED | AMOUNT | $\%$ |
|  |  |  |
| $2,320,250$ | 45,364 | $1.99 \%$ |
| $2,320,250$ | 45,364 | $1.99 \%$ |
| - | - |  |

For line item detail budget see the Revenue \& Expenditure Summary Section

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# Mission <br> to enhance quality of life for New Canaan residents by utilizing all resources under our control including public parks, public buildings, and public facilities to foster beneficial use of personal and family time for recreation and leisure. To accomplish this, we will provide and promote a wide variety of quality recreation services that meet citizen needs and interests at a reasonable cost. 



## Department Goals

1. To provide multi-generational recreational opportunities for people of all ages
2. To provide recreational facilities for persons of all abilities both mentally and physically

## Summary of Major Responsibilities

Working with the direction of the Parks \& Recreation Commission which is charged with promoting long and healthy life styles through active recreation, the New Canaan Recreation Department is responsible for providing recreation and leisure activities to the residents of New Canaan. The department provides year round programs for citizens of all ages.

- Waveny Pool is an outdoor pool that is owned by the Town of New Canaan. The facility holds an Olympic-size pool at 50-meters long, complete with lanes, diving boards, and other features including handicap access and space for people of all ages to enjoy. There is also a food court.
- Paddle Tennis is a joint effort of several town organizations and individuals to provide recreation paddle tennis in the community. Paddle tennis' popularity has continued to grow in New Canaan in recent years, resulting in a
significant increase in the demand for the paddle courts at Waveny Park.
- The Waveny House is a Town of New Canaan municipal building located in the beautiful Waveny Park and managed by the New Canaan Recreation Department. Waveny House is a popular site for weddings and receptions, social events, and cultural activities.
- Lapham Community Center Lapham offers a wide variety of activities for New Canaan residents including an active adult education program. It is also the location for programs of the Senior Center of New Canaan, Inc.
- The Kiwanis Park Swimming Facility is a seasonal facility open early June through late August of each year. Kiwanis Park is a large man-made pond that is spring water-fed and circulated daily with treatments to meet the state standards for clean water. The pavilion greatly enhances the park and offers separate restrooms, a snack bar, and a deck with picnic tables. The park also contains a large play structure.


## Youth Programs

- Baseball
- Field Hockey
- Tennis
- Day Camps
- Swimming
- XC Races


## Adult Programs

- Tennis Program
- XC Races
- Pickle ball
- Waterworks Aqua Fitness
- Volleyball
- Badminton


## Special Events

- Waveny Summer Concerts
- Kids Outdoor Concert
- Family Fourth Of July
- Outdoor Family Movie Night
- New Canaan Biking Routes


## Recreation - Administration and Program

| Position Title |  | 2016-2017 <br> Amended | $\mathbf{2 0 1 7 - 2 0 1 8}$ <br> Amended | 2018-2019 <br> Amended | 2019-20 <br> Adopted |  |  |  |  |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| Full Time |  |  |  |  |  |  |  |  |  |
| Recreation Director | 1.0 | $\$ 119,426$ | 1.0 | $\$ 122,411$ | 1.0 | $\$ 125,166$ | 1.0 | $\$ 125,166$ |  |
| Asst. Recreation Director | 1.0 | 94,982 | 1.0 | 97,356 | 1.0 | 99,547 | 1.0 | 99,547 |  |
| Recreation Supervisor | 1.0 | 64,878 | 1.0 | 76,475 | 1.0 | 78,196 | 1.0 | 78,196 |  |
| Ofice Manager | 1.0 | 63,690 | 1.0 | 64,631 | 1.0 | 66,247 | 1.0 | 68,425 |  |
| $\quad$ Administrative Asst. II | 1.0 | 58,665 | 1.0 | 59,532 | 1.0 | 61,020 | 1.0 | 63,027 |  |
| Total Full Time | $\mathbf{5 . 0}$ | $\mathbf{4 0 1 , 6 4 1}$ | $\mathbf{5 . 0}$ | $\mathbf{4 2 0 , 4 0 6}$ | $\mathbf{5 . 0}$ | $\mathbf{4 3 0 , 1 7 5}$ | $\mathbf{5 . 0}$ | $\mathbf{4 3 4 , 3 6 0}$ |  |

Part Time

Office Clerk
Tennis Court Attendant
Day Camp Director (4)
Day Camp Specialist (7)
Camp Counselor (14)
Activity Aide (3)
Outside Program Instructors
Security and Patrol
Total Part Time

Miscellaneous Pay
Overime
Total Miscellaneous Pay
Total Salary

| 11,650 | 7,750 | 7,750 |
| ---: | ---: | ---: |
| 20,000 | 20,600 | 20,600 |
| 16,900 | 17,400 | 17,400 |
| 17,800 | 18,250 | 18,250 |
| 26,250 | 27,250 | 27,250 |
| 18,500 | 19,000 | 19,000 |
|  | 166,500 | 166,250 |
| 4,500 | 4,500 | 4,500 |
| 115,600 | 281,250 | 281,000 |


| 15,500 | 10,500 | 10,500 | 3,500 |
| ---: | ---: | ---: | ---: |
| 15,500 | 10,500 | 10,500 | 3,500 |
|  |  |  |  |
| $\mathbf{5 3 2 , 7 4 1}$ | $\mathbf{7 0 5 , 9 0 6}$ | $\mathbf{7 2 1 , 9 2 5}$ | $\mathbf{7 1 8 , 8 6 0}$ |

## Recreation - Administration and Program

| Position Title |  | 2016-2017 <br> Amended |  | 2017-2018 <br> Amended |  |  | 2018-2019 <br> Amended |  | 2019-20 <br> Adopted |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Full Time |  |  |  |  |  |  |  |  |  |  |  |
| Recreation Director | 1.0 | \$ 119,426 | 1.0 | \$ | 122,411 | 1.0 | \$ | 125,166 | 1.0 | \$ | 125,166 |
| Asst. Recreation Director | 1.0 | 94,982 | 1.0 |  | 97,356 | 1.0 |  | 99,547 | 1.0 |  | 99,547 |
| Recreation Supervisor | 1.0 | 64,878 | 1.0 |  | 76,475 | 1.0 |  | 78,196 | 1.0 |  | 78,196 |
| Office Manager | 1.0 | 63,690 | 1.0 |  | 64,631 | 1.0 |  | 66,247 | 1.0 |  | 68,425 |
| Administrative Asst. II | 1.0 | 58,665 | 1.0 |  | 59,532 | 1.0 |  | 61,020 | 1.0 |  | 63,027 |
| Total Full Time | 5.0 | 401,641 | 5.0 |  | 420,406 | 5.0 |  | 430,175 | 5.0 |  | 434,360 |
| Part Time |  |  |  |  |  |  |  |  |  |  |  |
| Office Clerk |  | 11,650 |  |  |  |  |  | 7,750 |  |  | 7,750 |
| Tennis Court Attendant |  | 20,000 |  |  |  |  |  | 20,600 |  |  | 20,600 |
| Day Camp Director (4) |  | 16,900 |  |  |  |  |  | 17,400 |  |  | 17,400 |
| Day Camp Specialist (7) |  | 17,800 |  |  |  |  |  | 18,250 |  |  | 18,250 |
| Camp Counselor (14) |  | 26,250 |  |  |  |  |  | 27,250 |  |  | 27,250 |
| Activity Aide (3) |  | 18,500 |  |  |  |  |  | 19,000 |  |  | 19,000 |
| Outside Program Instructors |  |  |  |  |  |  |  | 166,500 |  |  | 166,250 |
| Security and Patrol |  | 4,500 |  |  |  |  |  | 4,500 |  |  | 4,500 |
| Total Part Time |  | 115,600 |  |  | 275,000 |  |  | 281,250 |  |  | 281,000 |
| Miscellaneous Pay |  |  |  |  |  |  |  |  |  |  |  |
| Overime |  | 15,500 |  |  | 10,500 |  |  | 10,500 |  |  | 3,500 |
| Total Miscellaneous Pay |  | 15,500 |  |  | 10,500 |  |  | 10,500 |  |  | 3,500 |
| Total Salary |  | 532,741 |  |  | 705,906 |  |  | 721,925 |  |  | 718,860 |


| Recreation - Paddle Tennis |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Position Title | 2016-2017 <br> Amended | 2017-2018 <br> Amended | 2018-2019 <br> Amended | 2018-2019 <br> Adopted |
| Part Time |  |  |  |  |
| Court Attendants | \$ 22,750 | \$ 23,500 | \$ 23,500 | \$ 23,970 |
| Total Part Time | 22,750 | 23,500 | 23,500 | 23,970 |
| Total Salary | 22,750 | 23,500 | 23,500 | 23,970 |

## Recreation - Park Buildings

| Position Title | 2016-2017 <br> Amended |  | 2017-2018 Amended |  | 2018-2019 Amended |  | 2018-2019 Adopted |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Part Time |  |  |  |  |  |  |  |  |
| Custodian | \$ | 4,500 | \$ | 4,500 | \$ | 2,000 | \$ | 2,000 |
| Total Part Time |  | 4,500 |  | 4,500 |  | 2,000 |  | 2,000 |
| Total Salary |  | 4,500 |  | 4,500 |  | 2,000 |  | 2,000 |


| Recreation - Lapham Community Center |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Position Title | 2016-2017 <br> Amended |  |  | 2017-2018 <br> Amended |  |  | 2018-2019 <br> Amended |  |  | 2018-2019 <br> Adopted |  |  |
| Full Time |  |  |  |  |  |  |  |  |  |  |  |  |
| Senior Service Director | 1.0 | \$ | 91,552 | 1.0 | \$ | 93,841 | 1.0 | \$ | 95,952 | 1.0 | \$ | 95,952 |
| Program Director | 1.0 |  | 63,690 | 1.0 |  | 64,631 | 1.0 |  | 66,247 | 1.0 |  | 68,425 |
| Total Full Time | 2.0 |  | 155,242 | 2.0 |  | 158,472 | 2.0 |  | 162,199 | 2.0 |  | 164,377 |
| Part-Time |  |  |  |  |  |  |  |  |  |  |  |  |
| Part Time |  |  | 107,500 |  |  | 110,000 |  |  | 112,500 |  |  | 113,000 |
| Total Part Time |  |  | 107,500 |  |  | 110,000 |  |  | 112,500 |  |  | 113,000 |
| Miscellaneous Pay |  |  |  |  |  |  |  |  |  |  |  |  |
| Overime |  |  | 1,500 |  |  | 1,500 |  |  | 1,000 |  |  | 1,000 |
| Total Miscellaneous Pay |  |  | 1,500 |  |  | 1,500 |  |  | 1,000 |  |  | 1,000 |
| Total Salary |  |  | 264,242 |  |  | 269,972 |  |  | 275,699 |  |  | 278,377 |



| Millions | Recreation- Administration <br> Expenditure \& Revenue |
| :--- | :---: |
| 1.40 |  |
| 1.20 |  |
| 1.00 |  |
| 0.80 |  |
| 0.60 |  |
| 0.200 |  |


| Budget By Category |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 FY19-FY20 VARIANCE |  |  |
| Recreation Administration | ACTUAL | ACTUAL | ADOPTED | REVISED | ADOPTED | AMOUNT | \% |
| Revenues |  |  |  |  |  |  |  |
| Charges for Services | 681,738 | 597,693 | 689,750 | 689,750 | 689,750 | - | 0.00\% |
| Rents \& Royalies | 48,891 | 35,150 | 5,000 | 5,000 | - | $(5,000)$ | -100.00\% |
| Total Revenues | 730,629 | 632,843 | 694,750 | 694,750 | 689,750 | $(5,000)$ | -0.72\% |
| Expenditures |  |  |  |  |  |  |  |
| Wages | 662,147 | 665,431 | 721,925 | 721,925 | 718,860 | $(3,065)$ | -0.42\% |
| Employee Benefits | 50,939 | 50,729 | 56,827 | 56,827 | 56,593 | (234) | -0.41\% |
| Purchased Professional Services | 6,543 | 6,108 | 7,000 | 6,865 | 7,150 | 285 | 4.15\% |
| Purchased Property Services | 20,080 | 22,219 | 35,300 | 35,900 | 37,350 | 1,450 | 4.04\% |
| Purchased Other Services | 224,674 | 219,107 | 271,400 | 270,800 | 272,150 | 1,350 | 0.50\% |
| Supplies | 38,597 | 33,657 | 48,100 | 48,100 | 44,479 | $(3,621)$ | -7.53\% |
| Capital Assets | 6,448 | 6,870 | 7,000 | 7,000 | 8,500 | 1,500 | 21.43\% |
| Miscellaneous | 24,270 | 36,605 | 35,800 | 35,935 | 37,250 | 1,315 | 3.66\% |
| Total Expenditures | 1,033,697 | 1,040,725 | 1,183,352 | 1,183,352 | 1,182,332 | $(1,020)$ | -0.09\% |
| Total FTEs | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | - | 0.00\% |

For line item detail budget see the Revenue \& Expenditure Summary Section



| Budget By Category |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 FY19-FY20 VARIANCE |  |  |
| Recreation - Waveny | ACTUAL | ACTUAL | ADOPTED | REVISED | ADOPTED | AMOUNT | \% |
| Revenues |  |  |  |  |  |  |  |
| Charges for Services | 3,125 | 3,273 | 1,250 | 1,250 | 1,250 | - | 0.00\% |
| Rents \& Royalties | 78,185 | 79,755 | 63,400 | 63,400 | 100,000 | 36,600 | 57.73\% |
| Total Revenues | 81,310 | 83,028 | 64,650 | 64,650 | 101,250 | 36,600 | 56.61\% |
| Expenditures |  |  |  |  |  | - |  |
| Wages | 90,440 | 89,403 | 91,372 | 91,372 | 94,167 | 2,795 | 3.06\% |
| Employee Benefits | 9,544 | 9,532 | 10,612 | 10,612 | 11,164 | 552 | 5.20\% |
| Purchased Professional Services | 18,251 | 17,143 | 18,000 | 18,000 | 18,750 | 750 | 4.17\% |
| Purchased Property Services | 13,612 | 11,383 | 15,000 | 15,000 | 15,000 | - | 0.00\% |
| Purchased Other Services | - | 3,000 | 3,000 | 3,000 | 1,500 | $(1,500)$ | -50.00\% |
| Supplies | 11,661 | 12,212 | 18,600 | 18,600 | 18,400 | (200) | -1.08\% |
| Total Expenditures | 143,508 | 142,674 | 156,583 | 156,583 | 158,981 | 2,398 | 1.53\% |
| Total FTEs | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | . | 0.00\% |

For line item detail budget see the Revenue \& Expenditure Summary Section



## Budget By Category

| Recreation - Paddle Tennis | 2016-17 ACTUAL | 2017-18 ACTUAL | $\begin{gathered} \hline 2018-19 \\ \text { ADOPTED } \end{gathered}$ | $\begin{gathered} \hline \text { 2018-19 } \\ \text { REVISED } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: |
| Revenues |  |  |  |  |
| Charges for Services | 37,330 | 44,243 | 37,000 | 37,000 |
| Total Revenues | 37,330 | 44,243 | 37,000 | 37,000 |
| Expenditures |  |  |  |  |
| Wages | 20,436 | 22,423 | 23,500 | 23,500 |
| Employee Benefits | 1,664 | 1,715 | 1,798 | 1,798 |
| Purchased Property Services | 6,572 | 7,254 | 7,500 | 7,800 |
| Supplies | 1,739 | 714 | 2,200 | 1,900 |
| Total Expenditures | 30,411 | 32,106 | 34,998 | 34,998 |
| Total FTEs | - | - | - | - |


|  |  |  |
| :---: | :---: | :---: |
| 2019-20 | FY19-FY20 VARIANCE |  |
| ADOPTED | AMOUNT | $\%$ |
|  |  |  |
| 40,000 | 3,000 | $8.11 \%$ |
| 40,000 | 3,000 | $8.11 \%$ |
|  | - |  |
| 23,970 | 470 | $2.00 \%$ |
| 1,834 | 36 | $2.02 \%$ |
| 7,650 | $(150)$ | $-1.92 \%$ |
| 2,800 | 900 | $47.37 \%$ |
| 36,254 | 1,256 | $3.59 \%$ |
| - | - |  |

For line item detail budget see the Revenue \& Expenditure Summary Section


| Millions | Recreation- Park Buildings <br> Expenditure \& Revenue |
| :--- | :--- |
| 0.25 |  |
| 0.20 |  |
| 0.15 |  |
| 0.10 |  |
| 0.00 |  |
|  |  |
|  |  |

## Budget By Category

|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 |
| :---: | :---: | :---: | :---: | :---: |
| Recreation - Park Buildings | ACTUAL | ACTUAL | ADOPTED | REVISED |
| Expenditures |  |  |  |  |
| Wages | - | - | 2,000 | 2,000 |
| Employee Benefits | - | - | 153 | 153 |
| Purchased Professional Services | 14,004 | 13,527 | 14,500 | 14,500 |
| Purchased Property Services | 27,960 | 20,612 | 24,000 | 24,000 |
| Supplies | 148,206 | 127,519 | 161,119 | 161,119 |
| Total Expenditures | 190,170 | 161,658 | 201,772 | 201,772 |
| Total FTEs | - | - | - | - |


| 2019-20 | FY19-FY20 VARIANCE |  |
| :---: | :---: | :---: |
| ADOPTED | AMOUNT | $\%$ |
|  |  |  |
| 2,000 | - | $0.00 \%$ |
| 153 | - | $0.00 \%$ |
| 16,350 | 1,850 | $12.76 \%$ |
| 23,250 | $(750)$ | $-3.13 \%$ |
| 164,440 | 3,321 | $2.06 \%$ |
| $\mathbf{2 0 6 , 1 9 3}$ | $\mathbf{4 , 4 2 1}$ | $\mathbf{2 . 1 9 \%}$ |
| - | - |  |

For line item detail budget see the Revenue \& Expenditure Summary Section



## Budget By Category

| Recreation - Lapham Center | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 <br> ADOPTED | 2018-19 <br> REVISED |
| :---: | :---: | :---: | :---: | :---: |
| Revenues |  |  |  |  |
| Charges for Services | 117,376 | 112,227 | 124,250 | 124,250 |
| Total Revenues | 117,376 | 112,227 | 124,250 | 124,250 |
| Expenditures |  |  |  |  |
| Wages | 256,475 | 253,731 | 275,699 | 275,699 |
| Employee Benefits | 19,408 | 19,144 | 21,891 | 21,891 |
| Purchased Property Services | 1,168 | 1,293 | 1,500 | 1,500 |
| Purchased Other Services | 11,336 | 5,603 | 17,000 | 17,000 |
| Supplies | 13,704 | 13,001 | 19,600 | 19,600 |
| Miscellaneous | 2,100 | 574 | 2,200 | 2,200 |
| Total Expenditures | 304,189 | 293,347 | 337,890 | 337,890 |
| Total FTEs | 2.00 | 2.00 | 2.00 | 2.00 |


| 2019-20 <br> ADOPTED | FY19-FY20 VARIANCE |  |
| :---: | :---: | :---: |
|  | AMOUNT | \% |
| 124,250 | - | 0.00\% |
| 124,250 | - | 0.00\% |
| 278,378 | 2,678 | 0.97\% |
| 22,096 | 205 | 0.94\% |
| 1,400 | (100) | -6.67\% |
| 9,000 | $(8,000)$ | -47.06\% |
| 18,300 | $(1,300)$ | -6.63\% |
| 2,200 | - | 0.00\% |
| 331,374 | $(6,516)$ | -1.93\% |
| 2.00 | - | 0.00\% |

For line item detail budget see the Revenue \& Expenditure Summary Section


| Thousands | Recreation- Civic Activity <br> Expenditure \& Revenue |
| :--- | :---: |
| 30.00 |  |
| 25.00 |  |
| 20.00 |  |
| 15.00 |  |
| 10.00 |  |


| Budget By Category |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Recreation-Civic Activity | 2016-17 ACTUAL | 2017-18 ACTUAL | 2018-19 2018-19 <br> ADOPTED REVISED |  | 2019-20 FY19-FY20 VARIANCE |  |  |
|  |  |  |  |  | ADOPTED | AMOUNT | \% |
| Expenditures |  |  |  |  |  |  |  |
| Purchased Professional Services | 10,195 | 11,739 | 11,750 | 11,750 | 12,250 | 500 | 4.26\% |
| Purchased Other Services | 9,473 | 9,369 | 12,100 | 12,100 | 12,000 | (100) | -0.83\% |
| Supplies | 986 | 735 | 1,500 | 1,500 | 1,500 | - | 0.00\% |
| Total Expenditures | 20,654 | 21,842 | 25,350 | 25,350 | 25,750 | 400 | 1.58\% |
| Total FTEs | - | - | - | - | . | - |  |

For line item detail budget see the Revenue \& Expenditure Summary Section



| Budget By Category |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 FY19-FY20 VARIANCE |  |  |
| Recreation - Pool Operations | ACTUAL | ACTUAL | ADOPTED | REVISED | ADOPTED | AMOUNT | \% |
| Expenditures |  |  |  |  |  |  |  |
| Wages | 54,728 | 40,473 | 57,000 | 57,000 | 57,000 | - | 0.00\% |
| Employee Benefits | 4,132 | 3,104 | 4,361 | 4,361 | 4,361 | - | 0.00\% |
| Purchased Property Services | 5,402 | 5,016 | 6,000 | 6,000 | 6,000 | - | 0.00\% |
| Supplies | 14,755 | 17,870 | 21,750 | 21,750 | 21,530 | (220) | -1.01\% |
| Total Expenditures | 79,016 | 66,462 | 89,111 | 89,111 | 88,891 | (220) | -0.25\% |
| Total FTEs | - | - | - | - | - | - |  |

For line item detail budget see the Revenue \& Expenditure Summary Section

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## BOARD OF EDUCATION

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Assistant Superintendent for Pupil Personnel \& Family Services
Jill Correnty, Ed.D.
Assistant Superintendent for Curriculum \& Instruction
Gary Kass
Director of Human Resources
Tracy Haberman
Budget Director

## NEW CANAAN PUBLIC SCHOOLS 2019-2020 PROPOSED BUDGET

Dear New Canaan Board of Education and New Canaan Community,

It is my great privilege to present to you the Superintendent's Proposed Operating and Capital Budgets for the New Canaan Public Schools 2019-2020 (FY20) fiscal year.

We believe that educating students is the most important work on the planet, and we approach each day with the passion and zeal that this responsibility engenders. We are wholeheartedly committed to providing an exceptional educational experience for every student, and we anchor our efforts in rigorous standards of perfornance in an engaging, caring and supportive environment. Every day in our schools students are learning, growing, and exploring. Classrooms are no longer didactic places where teachers are the "sage on the stage" and students are the "empty vessels" waiting to be filled. Indeed, throughout the NCPS we agree with Yeats who said, "Education is not the filling of a pail but the lighting of a fire!". To kindle a fire in every student, we provide active, engaging, and inquiry-based educational experiences focused on the acquisition of knowledge and skills relevant in today's and tomorrow's world.

Our district-wide efforts have yielded outstanding results through the years, and the New Canaan Public Schools have a well-deserved state and national reputation as a premier school system. This success flows from our classrooms, where world-class faculty and staff are engaged with our students every day in the instructional core (students - teachers - content). Supporting this work, our engaged parent community provides a wide array of outstanding opportunities and support for our students, in and out of the classroom. And at a macro-level, the entire New Canaan community provides ample resources and support as we strive ever forward in our mission to sustain the excellence of the New Canaan Public Schools while continually improving, on behalf of our students, in response to changing times and an uncertain future. This powerful collaborative relationship, between schools, parents, and the community, has yielded impressive results, and has empowered the NCPS to consistently place among the very best in the state and nation. It is our mission, and our commitment, to continue delivering the very highest level of service to each of the students in our care.

The Board of Education, administration, faculty, and staff are committed to maintaining and, where appropriate, increasing the breadth and depth of programs and opportunities available to students; simultaneously, we also recognize our responsibilities as stewards of the district's resources, financial, facilities, and otherwise. Over the past decade, we have expanded our programs to include areas of high interest and relevance for today's learners while continuously reviewing existing programs for effectiveness. Those that are no longer effectively meeting our goals are reduced or eliminated in order to maximize the impact of available resources across our schools and district. In all that we do, we are dedicated to meeting and exceeding the high expectations and standards of the New Canaan community as we prepare our students for the complex, dynamic, and exciting future ahead.

The New Canaan Board of Education is a vital partner in this work, and as such it remains a model for the state and beyond. Our nine (9) member volunteer Board brings a wealth of knowledge and experience to the governance of the school district. As volunteer members of an elected Board, each member actively and thoughtfully serves the school system and community with the highest integrity. Their outstanding efforts contribute to the excellence of our school system, and their ongoing work has a direct impact on the quality of the educational experience for all of our students; as Superintendent, I remain humbled and honored to work alongside such dedicated, professional, compassionate, and insightful community members.

Our district is guided by our District Goals and related indicators, which the administrators, faculty, and staff translate into action at the building and classroom levels. In the Spring of each year, these goals and
indicators are reviewed, revised, discussed, and approved by the administration. Afterwards, they are presented to the Board of Education for discussion, and after two reading and careful consideration they are revised, approved and accepted by the Board. Once accepted, plans are established to actualize the high expectations articulated in the document, and to identify meaningful indicators of progress to be shared publicly. Throughout the course of the year, presentations at Board of Education meetings provide updates and feedback to the Board and the public regarding progress on these goals, and as the year concludes, a process of reflection, refinement, revision, and reaffirmation flows into the revision cycle for the following year. This structure has served the district extremely well through the years. It provides clear and actionable guide for the work of the district while empowering the professionals at the district, building and classroom level to determine best pathways to reach each expressed outcome on behalf of our students.

A school district's budget is much more than a spreadsheet; along with the representations of resource allocations, it also contains within it an expression of the mission, vision, values, and goals of a school system. In essence, it serves as a policy document representing the district's beliefs about students and learning. In recognition of the budget's significance, the administration and Board of Education take a systematic, purposeful approach to budget preparation. Early in the process, Budget Assumptions and Related Priorities are developed, refined, and shared as a guide to budget development. These Budget Assumptions flow directly from the District Goals, which helps ensure that all budget requests are directly tied to the district's strategic priorities in the year ahead. By using the Budget Assumptions as a guide, the community's values and beliefs about leaming remain forefront throughout the process. As the budget process has unfolded for the 2019 - 2020 school year, we have dedicated our efforts to maintaining the quality of each program, containing operational budget drivers wherever possible, continually adapting and adjusting to changing enrollment and demographic patterns, and identifying high-leverage program areas for enhancement and support.

The process for budget development, approval, and adoption purposefully provides multiple opportunities for stakeholders to provide input and feedback. This initial Superintendent's Proposed Budget will be shared with the Board of Education on Monday, January 7, 2019. Subsequently, there will be several opportunities for parents to learn about the budget, including joint meetings of the Elementary PTC's on January 8, 2019, at 9:30 at East School and January 16, 2019, for the Saxe PTC and NCHS PFA at 9:30 in the Wagner Room. These and other opportunities lead up to the second reading of the budget by the Board of Education on January 22, 2019.

Upon adoption by the Board of Education on January 22, 2019, the budget transitions from the Superintendent's budget to the Board of Education's budget. The Board of Education's budget will be shared with the Board of Selectmen at 8:30 A.M. on January 24, with an overview of the operating budget and a closer look at capital project requests.

On February 5, 2019, a joint meeting of the Board of Finance and Town Council provides the forum for us to share the Board of Education's budget with the town bodies, and to begin our discussions about the budget together. Throughout February, the Board of Finance will dialogue with the Board of Education about the budget proposal, and on March 5, 2019, the BOF will hold a public hearing for community members to share their feedback, and on March 7, 2019 the BOF will vote on a budget to move forward.

The Town Council will begin its discussion of the budget on March 20, and a public hearing is scheduled for April 2, 2019. Ultimately, after several months of vetting, dialogue, and consideration, the budget will be voted on by the Town Council at its meeting on April 4, 2019, which is its last stop in the process. While this process takes patience and perseverance, it successfully provides many informative opportunities for the Board of Education to share its strategic priorities and focus with all members of the community; which, in turn, informs all stakeholders so they can better understand and support our mission on behalf of the children in our care.

A Board of Education's budget is primarily comprised of two parts, operating and capital. The operating budget is the financing required to run the schools and district each year - in essence, what is required to "operate" the district. Board of Education operating budgets in Connecticut are structured into eight "objects," which are: salary, benefits, contracted services, property services, supplies, purchased services, equipment, and other. The state gives Boards of Education autonomy over the management of their operating budget, which empowers districts to be responsive to changing conditions in the course of a year on behalf of students and the schools. Unlike the operating budget, the capital budget is the financing required to maintain the town and district's investments in facilities, technology, and other areas. The capital budget funding is managed at the town level, and the Board of Education submits requisitions to the town to expend the money that has been put aside for these approved purchases and expenditures. Since both budgets are required to successfully operate and sustain a school system, they are both included in the superintendent's budget proposal, and both are part of our presentations to the boards and community.

The FY20 Superintendent's proposed operating budget is $\$ 92,049,007$, a difference of $\$ 2,285,519$ from the adopted FY19 budget, representing a 2.55\% increase over the current year.

The education of children is a "people business" - as such, the largest items in the operating budget are salary and benefits for the district's over $\mathbf{7 4 0}$ certified and non-certified employees.

Salary for the district's over 740 employees is the largest account in the budget, comprising $\mathbf{6 5 \%}$ of the overall budget. This account is increasing by $\$ 1,608,138$ in FY20, an increase of 2.76 year to year from the current projections. When compared to the approved budget for FY19, it represents a $\mathbf{2 . 3 1 \%}$ year over year increase.

We continue to actively pursue cost containment measures to best manage the employee benefits costs for the approximately 660 staff members in the plan. This Superintendent's Budget anticipates a $\mathbf{5 . 8 5 \%}$ increase for 2019-20, which equals $\mathbf{\$ 8 5 6 , 5 7 5}$.

If every other budget line were flat, these two accounts alone would equate to a $2.74 \%$ increase. The district has identified and realized savings and efficiencies elsewhere in the budget in order to bring in a budget increasing $\mathbf{2 . 5 5 \%}$ year over year.

In the Fall, the Board of Finance issued budgetary guidance to the Board of Education and other town bodies requesting especially tight fiscal prudence this year due to a confluence of unpredictable and uncontrollable factors anticipated in the next fiscal year. In particular, the Board of Finance is concerned with the recent revaluation of property, the subsequent recalculation of the town's Grand List, the town's accumulated debt, the possibility of increasing taxes in order to help Connecticut balance its budget, and changes in the real estate market driven by the revaluation. This environment has led the Board of Finance to issue budgetary guidance meant to help ensure sustainability of programming to all town operations, including the Board of Education. This year's target from the Board of Finance was developed with an assumption of a $5 \%$ increase in employee benefits and a $2.38 \%$ increase in the district's other budget objects, totaling $2.8 \%$ overall, or $\$ 2,626,294$.

As you will see in the pages that follow, this Superintendent's Budget allocates significantly more than the Board of Finance modeled for insurance; instead of a $5 \%$ increase, this budget uses experience to model a $5.85 \%$ budget increase. This is $\$ 119,505$ above the BOF's modeling. Given the reality of the high cost of employee benefits, especially health insurance, the district has reduced funding in other areas of the operating budget in order to deliver a budget aligned with the BOF's guidance. Ultimately, and in recognition of the significant stresses and concerns shared in the fall by the BOF, this budget is $0.08 \%$ below the BOF guidance.

As is common in school districts, employee costs (salary and benefits) are the largest budget items and most significant drivers of the budget. Education, after all, is people business, and human capital is our most important asset. Combined, employee costs represent $82 \%$ of the $\$ 92,049,007$ budget ( $\$ 75,419,409$ ). The salary budget consists of contracted wages for the NCPS's six (6) bargaining units, unaffiliated employees, and other positions based upon enrollment and demographic needs. Additionally, salary costs include substitute costs, overtime, and other salary related items. For example, "grid progression" is the change in salary earned by teachers who have received additional degrees related to their service in the NCPS and is included in the so-named budget line. As another example, costs associated with salaries for unaffiliated employees and any non-certified bargaining unit that may be in negotiations when the fiscal year begins are included in the "Salary Adjustments" budget line. The table below identifies notable changes in salary costs for current staff:

| Bargaining Group | Salary Increase |
| :--- | :---: |
| Teachers | $\$ 255,143$ (GWI) |
|  | $\$ 897,389$ (step movement) |
| Administrators | $\$ 77,456$ |
| Custodians | $\$ 57,088$ |
| Secretaries | $\$ 32,639$ |
| Paraprofessionals | $\$ 74,698$ |

Each year, teachers retire from the school district and new teachers are hired in their places. In the recent past, these numbers have fluctuated from a low of two (2) teachers to a high of fourteen (14). When the district hires new teachers, oftentimes the new teacher will be at a lower salary than the retiring teacher, and that savings is realized in the salary account of the budget. In reviewing this tumover differential through the years, the district has found that savings average approximately $\$ 34,000$ for each retired teacher in the salary account. However, there are some important caveats to this number. First of all, savings are not always available when a teacher retires. Indeed, in several disciplines, a teacher shortage has made it increasingly difficult to recruit and hire, and often the district is hiring experienced teachers away from other districts who are on the same salary level as the retiree. The pool for qualified teachers in World Languages, the Sciences, Speech Language, and Special Education has always been shallow; in the past few years, the district is also finding other subject areas are experiencing the similar shortages of qualified applicants.

A second caveat to this savings is the other related costs incurred outside of the salary account whenever we onboard a new employee. Just as private employers have onboarding costs associated with training and developing new employees, the New Canaan Public Schools invest in supporting the ongoing training and development of all staff members, and in particular, the newest faculty joining our district. Therefore, while there may be a savings in the salary account, other costs, such as tuition reimbursement and grid progression, can be substantial, and diminishes overall savings. In light of these factors, this budget includes a $\$ 150,000$ reduction for turnover savings, which is reduced from the overall budget request.

Enrollment in the elementary school program is projected to decrease by approximately 51 students in 2019-20. Staffing is directly driven by enrollment; with three elementary schools, however, it is important
for the district to continually monitor enrollments at each grade, as an unanticipated variation of only a few students at any grade level can result in a need to add staff in order to stay within Board of Education established class size guidelines. As a result, this budget anticipates flat staffing across the 3 elementary schools, and includes an enrollment variability adjustment reduction of 1.0 FTE somewhere across the elementary grades to be determined later. When the enrollment was increasing, the budget included a positive enrollment variability adjustment; given the projected decrease, we believe it is prudent to anticipate a reduction for next year.

At Saxe Middle School, enrollment projections indicate a modest decrease in the overall student body of 22 students. Looking at the distribution of students by grade, this budget anticipates flat staffing at Saxe for 2019-20. It is anticipated that this will occur through the redistribution of staff across grade levels based on enrollment. While reassigning staff is not ideal in the teaming model we are currently using at Saxe, given the Board of Finance guidance we believe it is a prudent decision that will not be detrimental to students. Essentially, no new classroom staffing is requested in this year's budget at Saxe.

New Canaan High School enrollment is anticipated to increase by 24 students next year, with the largest cohort of students in the district will be moving from $10^{\text {th }}$ grade to $11^{\text {th }}$ grade in the fall. As a result, a need has developed for additional staffing in the science and world languages programs for next year. As a discipline focused on speaking, listening, writing, reading, and viewing, class size is particularly important in this world languages. Similarly, laboratory and other hands-on experiences require close supervision and instruction in science classrooms. Therefore, this budget seeks 0.7 FTE additional staffing in science and world languages at NCHS.

In 2018-19, the district had the good fortune of identifying a location and onboarding staffing to restructure the Afternoon Instructional Program into a daytime alternative program for students, called the "Downtown Campus." This nascent program houses 3.0 FTE certified staffing and 1.0 non-certified, and currently serves 9 students with various needs. It is anticipated that this program will continue to serve many important purposes for the district, first and foremost meeting our responsibility to provide a high-quality educational experience for all New Canaan students. This program enables us to educate students with these needs in-district, where they benefit from our expert staff and supportive educational community.

Working together with the town, several years ago the Board's out-of-district-tuition account was fully funded at the level of anticipated need. Collaboratively, the town and the Board agreed that the same-year excess costs grant received by the town would be available to the Board of Education if needed, and every year the remainder would be recorded as a revenue by the town. This year, the Board anticipates accessing approximately $\$ 300,000$ of the excess costs grant to fund unanticipated costs that cause the district to go over budget in this account. In recent years, the excess cost grant has exceeded $\$ 1,000,000$. The Superintendent's budget proposal again fully-funds this account, which represents approximately a $0.3 \%$ overall increase overall in the budget year to year.

The Board of Education has managed a self-insured health insurance plan with great success for many years. After recent negotiations, every bargaining group has transitioned to a High Deductible Health Plan (HDHP) with a Health Savings Account (HSA). The district's HDHP is, in many regards, a mutually beneficial health insurance plan. Participants can invest tax-free into their HSA accounts, unused balances accrue and are portable, and our carrier, Cigna, has an expansive network of providers. The New Canaan plan is different from most in the state in an important way as well. In past negotiations with the teachers, an arbitrator awarded the district a design change that added a $90 \% / 10 \%$ coinsurance, up to an established maximum, for health-related services beyond the deductible. This design change is included in all HDHP plans in NCPS, and is a cost containment measure that has helped ensure the sustainability of the program by reducing overall plan costs. Furthermore, the partnership between the district and its employees is
demonstrated by the cooperative approach that's been taken towards premium contributions by the various groups. In 2019-20, premium contributions from employees will be:

|  | Plan Design | Premium <br> Contributions |
| :--- | :---: | :---: |
| Teachers | HDHP | $20 \%$ |
| $\Lambda$ dministrators | HDHP | $21 \%$ |
| Custodians | HDHP | $19 \%$ |
| Food Service | HDHP | $19 \%$ |
| Secretaries | HDHP | $19 \%$ |
| Paraprofessionals | HDHP | $19 \%$ |
| Non-represented | HDHP | $19 \%$ |

## The remaining $\$ 16,629,598(\mathbf{1 8 \%})$ of the operating budget provides for all other costs of operation.

Within this $18 \%$ are several substantive costs, which are the bulk of the total. For example, a few of the larger budget items classified in non-salary accounts include those listed below. These 9 line items account for approximately $70 \%$ of this remaining funding to operate the New Canaan Public Schools.

| Tuition out of district | $\$ 4,025,513$ |
| :--- | ---: |
| General Transportation | $\$ 3,293,198$ |
| Electricity | $\$ 1,178,271$ |
| Outsourced Services | $\$ 1,010,683$ |
| Maintenance / Service Contracts | $\$ 582,261$ |
| Software Licensing | $\$ 475,523$ |
| Rental Central Office, Launch \& Alternative School | $\$ 326,625$ |
| Heating Fuel | $\$ 300,000$ |
| Liability, Auto, Property Insurance | $\$ 264,512$ |
| Wide Area Network Fees | $\$ 172,356$ |

School districts are complex operations that require expertise in myriad areas. In New Canaan, we are extremely fortunate to have experts at both the building and the district level. Together, we work to contain cost drivers wherever possible; in so doing, we constantly focus on doing all that we can for the students and families of New Canaan while serving as successful stewards of the community's resources.

In our efforts to find efficiencies, there are several notable decreases in this year's budget request. With the insourcing of printing instead of contracting through a vendor, the district is saving over $\$ 150,000$ year over year. Additionally, the district has been insourcing expertise in facilities repair and maintenance, which has resulted in corresponding savings in service and maintenance contracts. Furthermore, with the installation of natural gas this year, the district is anticipating significant savings in the heating fuel budget line in 2019-20.

## Capital Budget

The capital budget request, comprised of ICT, facilities and transportation vehicles, totals $\$ 4,058,930$. Of this, $\$ 3,289,788$ for the maintenance, repair and upkeep of the district's five (5) school buildings, $\$ 150,000$ in special education vehicle replacement, and $\$ 619,142$ in technology capital purchases.

In putting this budget request together, great care was taken to identify facilities items that could be deferred to the future. At the same time, the single largest budget driver was deferred in the past and must be addressed in this upcoming year, replacement of the South Elementary School roof. This project is estimated to cost $\$ 2,183,500$, and must occur over the summer when school is not in session. Over the course of the next three years, roofs at South, East, and then West Elementary schools are scheduled for replacement. Since all three were deferred in the past due to cost concerns, these items cannot be deferred further and must be addressed.

Another item of importance in the facilities capital request relates to air quality at each of the three elementary schools, especially in warmer weather. Currently, the district's classrooms are air-conditioned; however, the systems typically use a unit-ventilator system, which is neither efficient nor sufficient during hot and humid weather. Compounding the issue, the gymnasiums and adjacent corridors at each of the elementary schools do not have conditioned air, which draws humidity into the buildings and can overload the unit ventilators. Therefore, this capital budget requests installing air conditioning at each of the three elementary school gymnasiums in order to maintain a balance of conditioned, low-humidity air buildingwide at each school.

The requests for replacement vans for the in-house transportation department are consistent with the longterm replacement schedule disseminated during past budget cycles. Due to their age and the significant daily use required, these vans accumulate significant miles, and repair costs on these vehicles continue to increase. Therefore, in this budget we are proposing funding to replace three of the oldest and least reliable vehicles in the fleet. This request keeps the district aligned with the previously disseminated and agreedupon replacement schedule with a 7 -year lifecycle for each vehicle, and continues to support the district's responsibilities to provide a consistent and safe transportation system for our special education students in need. One additional benefit of this replacement cycle is that it enables the district to repurpose a van into a maintenance vehicle, thereby eliminating the need for another capital expense.

The third element of the capital request is for technology purchases, which is done through a four-year lease arrangement with the town. This year's request totals $\$ 150,000$, which equates to approximately $\$ 600,000$ in spending power for the 2019-20 school year. In the proposed budget, we must account for the previous three years of lease spending as well, which brings the total cost to $\$ 619,142$ for next year.

The Superintendent's Proposed 2019-20 budget meets our contractual obligations, state and federal mandates, and our commitment to the community to continue providing a high-quality program on behalf of every child in our care. I encourage you to learn more about this budget proposal online at our website (http://ncps-k12.org), and to participate throughout the process by attending meetings and communicating with town representatives. As you leam about the Superintendent's 2019-20 budget, I hope that you will keep in mind that education, at its core, is not an expense but an investment. An investment in our children, in our community, and in the future of our world.


Bryan D. Luizı, Ed. D.
Superintendent of Schools



## Budget By Category

| Board of Education | ACTUAL | ACTUAL | ADOPTED | REVISED |
| :--- | ---: | ---: | ---: | ---: |
| Revenues |  |  |  |  |
| $\quad$ Intergovernmental Revenues | 996,700 | $1,080,156$ | $1,000,000$ | $1,000,000$ |
| $\quad$ Charges for Services | 7,120 | 2,952 | - | - |
| $\quad$ Intergovernmental Revenues | - | 4,316 | - | - |
| $\quad$ Total Revenues | $\mathbf{1 , 0 0 3 , 8 2 0}$ | $\mathbf{1 , 0 8 7 , 4 2 4}$ | $\mathbf{1 , 0 0 0 , 0 0 0}$ | $\mathbf{1 , 0 0 0 , 0 0 0}$ |
| Expenditures |  |  |  |  |
| $\quad$ Group Insurance-BOE | $12,090,482$ | $11,230,902$ | $11,991,285$ | $11,991,285$ |
| $\quad$ Expense Summary | $74,019,256$ | $75,625,992$ | $77,772,202$ | $77,772,202$ |
| $\quad$ Board Of Education Carryover | $(0)$ | 150,811 | - | - |
| Expenditures | $\mathbf{8 6 , 1 0 9 , 7 3 8}$ | $\mathbf{8 7 , 0 0 7 , 7 0 5}$ | $\mathbf{8 9 , 7 6 3 , 4 8 7}$ | $\mathbf{8 9 , 7 6 3 , 4 8 7}$ |


|  |  |  |
| :---: | :---: | :---: |
| 2019-20 | FY19-FY20 VARIANCE |  |
| ADOPTED | AMOUNT | $\%$ |
|  |  |  |
| $1,000,000$ | - | $0.00 \%$ |
| - | - | $0.00 \%$ |
| - | - | $0.00 \%$ |
| $1,000,000$ | - | $0.00 \%$ |
|  | - |  |
| $12,289,526$ | 298,241 | $2.49 \%$ |
| $79,145,162$ | $1,372,960$ | $1.77 \%$ |
| - | - |  |
| $91,434,688$ | $1,671,201$ | $1.86 \%$ |

For line item detail budget see the Revenue \& Expenditure Summary Section

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## Mission

To provide for general accounting, budget development and control, financial reporting, management of Town funds and debt management.


## Summary of Major Responsibilities

## Debt Management Committee

- Establish debt management guidelines to provide parameters and direction regarding decisions on capital expenditures and the means to fund them
- Maintain a comprehensive approach to capital project financing, which is based on economic considerations of affordability and the establishment of capital development needs and priorities
- Provide guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt financing, methods of sale that may be used, and structural features that may be incorporated
- Underscore the Town's commitment to the strategic management of its capital financing process
- Identify the acceptable parameters of debt issuance and management
- Provide a framework for monitoring capital financing practices and results
- Provide parameters for Town officials, department managers, and constituents regarding appropriateness of debt financing


## Bond Funding

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations of the Town and pledge the full faith and credit of the Town. The City also chooses to use bonds when projects are so large, it would never be feasible to save up enough money to pay in cash. The smaller annual debt payments are manageable. It's also about fairness. If the useful life of a $\$ 1$ million building improvement is 20 years, why should today's residents pay $100 \%$ of the cost of $1 / 20$ th of its use? By spreading out financing, the cost is distributed more fairly across time, and shared equally among the people who receive a benefit from the improvement. Of the $\$ 10.5$ million approved FY 1920 Capital Improvement Plan, $\$ 5.3$ million ( $50.0 \%$ ) is designated to be bonded. The Summary of the 5 Year Capital Program includes a breakdown of all FY 19-20 approved projects and their funding sources.

Each bond issue constitutes a general obligation of the Town, meaning the investors are protected from default risk by a pledge of the Town's full faith and taxing power. During the most bond rating in October 2018, Moody's Investors Service assigned an "Aaa" rating to the Town of New Canaan.

Moody's most recent rationale for the rating was: "the "Aaa" rating reflects the town's favorable location in Fairfield County, supported by a strong tax base and extraordinary resident wealth and income. The "Aaa" rating further takes into account the town's strong management team which has consistently maintained stable financial operations and healthy reserves. Further, the rating incorporates modest long-term liabilities for debt service, pension, and OPEB and the town's modest exposure to the fiscal uncertainties of the State of Connecticut (A1 stable)".

The actual timing of bond issuance to fund a portion of the CIP depends on the pace of project completion. Typically, the Town provides temporary financing of projects with available cash balances and issues the bonds at the conclusion of the project when longterm debt requirements can be precisely determined. In these instances, the bond proceeds are used to replenish the cash balances that provided temporary financing for the project.

|  |  Rating Categories  <br> Moody's S\&P Global  | Fitch |  |
| :---: | :--- | :--- | :--- |
| Best Quality | Aaa | AAA | AAA |
| High Quality | Aa1 | AA+ | AA+ |
|  | Aa2 | AA | AA |
|  | Aa3 | AA- | AA- |
| Upper Medium Grade | A1 | A+ | A+ |
|  | A3 | A | A |
|  | Baa1 | BBB+ | A- |
|  | Baa2 | BBB | BBB |
|  | Baa3 | BBB- | BBB- |

The following ratios and benchmarks outline the guidelines established by the Debt Guidelines which guide the Town in maintaining its debt to manageable levels.

## Debt Ratios

Recognizing that financial metrics are widely utilized in the evaluation of credit worthiness, the following ratios will be considered by the Town on a current basis and on a five-year look back when assessing the Town's debt capacity. These guidelines suggest that the Town reduce the amount of debt it assumes going forward and provided the metrics from which debt can be measured
i. Debt Burden

Net Direct Debt as a percentage of Equalized Net Grand List. The Town's Debt Burden ratio should not exceed $1.25 \%$, with a target ratio level approximating the rolling average of the prior 5 fiscal years.


## ii. Carrying Charge

Annual Debt Service as a percentage of General Fund operating budget expenditures. The Town's carrying charge for annual debt service should not exceed $15 \%$ with a target level not to exceed $11 \%$ within two to three years from the date of implementation of these Guidelines, and below $10 \%$ within five years from the date of implementation of these Guidelines.

iii. Debt Per Capita i

Net Direct Debt per resident. The Town's Debt Per Capita ratio should not exceed $125 \%$ of the rolling average of the prior five fiscal years, with a target level approximating the rolling average of the prior five years.

iv. Debt Per Capita/Per Capita Income Net Direct Debt Per Capita as a percentage of Per Capita Income. The Town's per capita debt as a percentage of its per capita income should not exceed $8.5 \%$ with a target level approximating the rolling average of the prior five fiscal years.


## Other Funding

The Town occasionally successfully applies for various Federal and State grants and also receives donations from a variety of sources to fund capital projects. These grants and donations are accounted for separately for appropriate audit tracking, but the projects are managed by the Town. The approved FY 19-20 Capital Budget allocates $\$ 3$ million from the Special Bond. These funds were earned over time from successful completion of bonded projects that came in under budget and credits due from interest rate savings from re-funding. These funds are allowed to be applied towards new and existing projects and provide an alternative source of project funding. Of the $\$ 10.5$ million approved FY 19-20 Capital Improvement Plan, $\$ 3.5$ million ( $33.5 \%$ ) will be funded from sources other than new bonding and exiting tax funding. The Summary of the 5 Year Capital Program includes a breakdown of all FY 19-20 approved projects and their funding sources.

|  | Gener |  | ation Bond | Payme | to Maturity |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Governmen <br> General Obli | al | Activities on Bonds |  | Governmen General Obliga | al Activities <br> tion Bonds |
| Year End | Principal |  | Interest | Year End | Principal | Interest |
| 2019 | \$ 13,615,043 | \$ | 4,169,303 | 2029 | 4,115,000 | 579,401 |
| 2020 | 11,851,000 |  | 3,610,188 | 2030 | 3,795,000 | 468,106 |
| 2021 | 12,099,000 |  | 3,095,113 | 2031 | 3,360,000 | 359,681 |
| 2022 | 12,202,000 |  | 2,649,738 | 2032 | 1,785,000 | 278,381 |
| 2023 | 11,530,000 |  | 2,204,463 | 2033 | 1,785,000 | 224,831 |
| 2024 | 11,690,000 |  | 1,787,143 | 2034 | 1,785,000 | 170,458 |
| 2025 | 10,500,000 |  | 1,388,137 | 2035 | 1,020,000 | 114,694 |
| 2026 | 6,875,000 |  | 1,070,097 | 2036 | 1,020,000 | 82,706 |
| 2027 | 6,850,000 |  | 904,885 | 2037 | 1,020,000 | 50,719 |
| 2028 | 4,980,000 |  | 719,731 | 2038 | 555,000 | 18,731 |
|  |  |  |  |  | \$122,432,043 | \$ 23,946,506 |


$\left.\begin{array}{|l|}\hline \text { Millions } \\ 20.00\end{array} \begin{array}{c}\text { Debt Service } \\ \text { Expenditure \& Revenue }\end{array}\right]$

| Budget By Category |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 |
| Debt Service | ACTUAL | ACTUAL | ADOPTED | REVISED |
| Expenditures |  |  |  |  |
| Debt Service | 17,513,406 | 18,018,570 | 18,570,030 | 18,570,030 |
| Total Expenditures | 17,513,406 | 18,018,570 | 18,570,030 | 18,570,030 |


| 2019-20 | FY19-FY20 VARIANCE |  |
| :---: | :--- | :--- |
| ADOPTED | AMOUNT | $\%$ |
|  |  |  |
| $16,844,756$ | $(1,725,274)$ | $-9.29 \%$ |
| $16,844,756$ | $(1,725,274)$ | $-9.29 \%$ |

For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| Moody's Bond Rating | Aaa | Aaa | Aaa |
| OS Debt to Fair Market Value (EQNGL) \% (Debt Burden | $1.0 \%$ | $0.9 \%$ | $1.0 \%$ |
| Debt Service \% of GF Expense Budget (Carrying Charge | $12.3 \%$ | $11.9 \%$ | $10.9 \%$ |
| OS Debt Per Capita | $\$ 6,090$ | $\$ 5,530$ | $\$ 5,381$ |
| OS Debt Per Capita/Per Income | $5.4 \%$ | $4.9 \%$ | $4.7 \%$ |

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The Town of New Canaan funds outside agencies.

- Transportation Private Schools - State law requires school districts to provide transportation for all school age children whenever it "reasonable and desirable" local NC students residents transportation going to local private schools within the school district. The state may reimburses a portion of these costs based on a State formula.
- Health \& Welfare- Under Connecticut General Statute Chapter 169-10-217a each town or regional school district which provides health services for children attending its public schools in any grade, from kindergarten to twelve, inclusive, shall provide the same health services for children in such grades attending private nonprofit schools therein, when a majority of the children attending such schools are residents of the state of Connecticut. The state may reimburses a portion of these costs based on a State formula.
- Day Care- State- The Town of New Canaan provides funding to the Day Care Center of New Canaan
- Channel 79- The Town of New Canaan provides funding to Channel 79 to support to the public access channel.
- Probabte Court - The Darien-New Canaan Probate District is one of 54 probate courts in Connecticut. The Darien-New Canaan Probate District is one of 54 probate courts in Connecticut. It has jurisdiction over the towns of Darien and New Canaan. It was created by the State Legislature's Public Act 09-01, effective January 5, 2011 by removing the New Canaan from Norwalk and merging it with the Darien Probate District. to create the Darien It has jurisdiction over the towns of Darien and New Canaan.It was created by the State Legislature's Public Act 09-01, effective January 5, 2011.



| Budget By Category |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 |
| Other Agencies | ACTUAL | ACTUAL | ADOPTED | REVISED |
| Expenditures |  |  |  |  |
| Trans Private Schools | 311,460 | 266,986 | 275,686 | 275,686 |
| Health/Welfare | 254,720 | 270,234 | 271,047 | 271,047 |
| Day Care Center | 31,947 | 31,947 | 31,947 | 31,947 |
| Channel 79 TV | 29,000 | 29,000 | 29,000 | 29,000 |
| Probate Court | 9,831 | 10,035 | 12,000 | 12,000 |
| Total Expenditures | 636,958 | 608,202 | 619,680 | 619,680 |


| 2019-20 FY19-FY20 VARIANCE <br> ADOPTED AMOUNT |  |  |  | $\%$ |
| ---: | :--- | :--- | :---: | :---: |
|  |  |  |  |  |
| 275,686 | - | $0.00 \%$ |  |  |
| 271,047 | - | $0.00 \%$ |  |  |
| 31,947 | - | $0.00 \%$ |  |  |
| 29,000 | - | $0.00 \%$ |  |  |
| 12,000 | - | $0.00 \%$ |  |  |
| 619,680 | - | $0.00 \%$ |  |  |

For line item detail budget see the Revenue \& Expenditure Summary Section

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The General Fund Contingency account is established for the purpose of holding moneys to be spent for unforeseen expenses and/or emergencies. These funds can only be spent with Board of Finance approval.


| Budget By Category |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 |
| Contingency | ACTUAL | ACTUAL | ADOPTED | REVISED |
| Expenditures |  |  |  |  |
| Contingency | - | - | 200,000 | 200,000 |
| Total Expenditures | - | - | 200,000 | 200,000 |


| 2019-20 | FY19-FY20 VARIANCE |  |
| ---: | ---: | ---: |
| ADOPTED | AMOUNT | $\%$ |
|  |  |  |
| 500,000 | 300,000 | $150.00 \%$ |
| 500,000 | 300,000 | $150.00 \%$ |

For line item detail budget see the Revenue \& Expenditure Summary Section

Interfund Transfers account for exoenses that are approved to be funded from the General Fund but the expenses are tracked seperatelty in other funds. The largest transfers is to the Tax Supportred Capital Projects to fund projects that are not being funded.



| Budget By Category |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 |
| Interfund Transfers | ACTUAL | ACTUAL | ADOPTED | REVISED |
| Expenditures |  |  |  |  |
| Town Utility Sewer Contribution | 76,125 | 76,125 | 76,125 | 76,125 |
| Transfer to Tax Funded Capital Fund | 1,055,889 | 2,465,901 | 2,252,125 | 2,898,365 |
| Transfer To Waveny Pool Fund | 57,752 | 50,318 | 37,996 | 37,996 |
| Total Expenditures | 1,189,766 | 2,592,344 | 2,366,246 | 3,012,486 |



For line item detail budget see the Revenue \& Expenditure Summary Section

The Sewer Fund is used to account for revenues specifically designated for the maintenance and operation of the distribution system and sewer plant. The Board of Finance of the Town of New Canaan, acting as the Town's Water Pollution Control Authority, on June 11, 2019 approved a change in the method of charging for sewer use from an ad valorem sewer tax to a tiered, flat-rate sewer fee system effective July 1, 2019. 20\% of the Tax Collector's Office personnel expenses are budgeted in the Sewer Fund.

## Sewer Fund Budget By Department

|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 | FY19-FY20 VA | RIANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sewer Operations | ACTUAL | ACTUAL | ADOPTED | REVISED | ADOPTED | AMOUNT | \% |
| Revenues |  |  |  |  |  |  |  |
| Tax Collector | 1,305,086 | 1,376,510 | 1,432,544 | 1,432,544 | 1,454,191 | 21,647 | 1.51\% |
| Sewer Operations | 309,935 | 299,302 | 158,100 | 562,015 | 159,655 | $(402,360)$ | -71.59\% |
| Total Revenues | 1,615,021 | 1,675,813 | 1,590,644 | 1,994,559 | 1,613,846 | $(380,713)$ | -19.09\% |
| Expenditures |  |  |  |  |  | - |  |
| Tax Collector | 53,630 | 55,199 | 60,632 | 60,577 | 62,430 | 1,853 | 3.06\% |
| Health \& Security Benefits |  |  | - | 55 | - | (55) | -100.00\% |
| Insurance Liability | 79,052 | 82,000 | 85,000 | 85,000 | 85,000 | - | 0.00\% |
| Debt Service | 64,715 | 62,215 | 59,715 | 59,715 | 62,100 | 2,385 | 3.99\% |
| Sewer Operations | 1,163,032 | 1,170,189 | 1,373,127 | 1,789,211 | 1,392,146 | $(397,065)$ | -22.19\% |
| Contingency |  |  | 12,170 | - | 12,170 | 12,170 |  |
| Total Expenditures | 1,360,429 | 1,369,603 | 1,590,644 | 1,994,558 | 1,613,846 | $(380,712)$ | -19.09\% |




## Budget By Category

| Tax Collector- Sewer Fund | 2016-17 <br> ACTUAL | 2017-18 ACTUAL | 2018-19 2018-19 <br> ADOPTED REVISED |  | $\begin{gathered} \text { 2019-20 } \\ \text { ADOPTED } \end{gathered}$ | FY19-FY20 VARIANCE |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | AMOUNT | \% |
| Revenues |  |  |  |  |  |  |  |
| Tax Collections | 1,224,044 | 1,299,516 | 1,355,419 | 1,355,419 |  | 1,377,066 | 21,647 | 1.60\% |
| Interest on Investments | 4,917 | 869 | 1,000 | 1,000 | 1,000 | - | 0.00\% |
| General Fund Contribution | 76,125 | 76,125 | 76,125 | 76,125 | 76,125 | - | 0.00\% |
| Total Revenues | 1,305,086 | 1,087,424 | 1,000,000 | 1,000,000 | 1,000,000 | $\bullet$ | 0.00\% |
| Expenditures |  |  |  |  |  | - |  |
| Wages | 44,534 | 46,053 | 46,272 | 46,272 | 47,970 | 1,698 | 3.67\% |
| Employee Benefits | 3,894 | 4,231 | 4,240 | 4,240 | 4,340 | 100 | 2.36\% |
| Purchased Professional Services | - | 1,725 | 2,740 | 2,740 | 2,740 | - | 0.00\% |
| Purchased Property Services | - | - | 750 | 750 | 750 | - | 0.00\% |
| Purchased Other Services | 5,202 | 3,084 | 5,000 | 5,000 | 5,000 | - | 0.00\% |
| Supplies | - | 106 | 1,630 | 1,630 | 1,630 | - | 0.00\% |
| Total Expenditures | 53,630 | 55,199 | 60,632 | 60,632 | 62,430 | 1,798 | 2.96\% |

For line item detail budget see the Revenue \& Expenditure Summary Section

## Mission

The Department's mission is to efficiently and effectively operate the wastewater treatment plant and wastewater collection system for the benefit of the citizens of the Town of New Canaan and in compliance with regulatory and standard practices set forth by the State of Connecticut Department of Energy and Environmental Protection and the Federal Environmental Protection Agency. We will continue to provide for the betterment of our wastewater system through better management, operation and maintenance programs.


## Department Goals

1. To operate the Wastewater Treatment Facility within discharge limits which are set by the State of Connecticut DEEP
2. To maintain the Water Pollution Control Facility, collection system sewers, and collection system pumping stations
3. To continue to operate the facility to effectively reduce Total Phosphorus without a major facilities upgrade.
4. To monitor and report to CT DEEP and EPA zinc data and to explore processes that may help to reduce zinc in the WPCF discharge

## Summary of Major Responsibilities

Responsible for operation and maintenance of the WPCF and sewer collection system

## Recent/New Programs and Initiatives

Approved a change in the method of charging for sewer use from the current ad valorem sewer tax to a tiered, flat-rate sewer fee system effective July 1 , 2019.

## Major Departmental Challenges

Major component (equipment) replacement

## FY 17-18 Accomplishments

> Operated facility within permit limits
$>$ Operated Sewer Department within budget
$>$ No residential complaints
$>$ Maintain WPCF and collection system without any major issues
> No work-related injuries due to Safety Training
$>$ Operator training
> Equipment replacement

## FY 18-19 Objectives

> Operate facility within permit limits
$>$ Operate Sewer Department within budget
$>$ No residential complaints
> Maintain WPCF and collection system without any major issues
> Operator training
$>$ No work-related injuries
> Safety training
> Equipment replacement



## Budget By Category

|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 | FY19-FY20 VA | RIANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sewer Operations | ACTUAL | ACTUAL | ADOPTED | REVISED | ADOPTED | AMOUNT | \% |
| Revenues |  |  |  |  |  |  |  |
| Charges for Services | 309,935 | 299,302 | 78,100 | 78,100 | 79,655 | 1,555 | 1.99\% |
| Transfer from Reserves | - | - | 80,000 | 483,915 | 80,000 | $(403,915)$ | -83.47\% |
| Total Revenues | 309,935 | 299,302 | 158,100 | 562,015 | 159,655 | $(402,360)$ | -71.59\% |
| Expenditures |  |  |  |  |  | - |  |
| Wages | 421,046 | 400,958 | 460,750 | 460,750 | 473,485 | 12,735 | 2.76\% |
| Employee Benefits | 36,348 | 74,314 | 54,048 | 54,048 | 54,968 | 920 | 1.70\% |
| Purchased Professional Services | 226,774 | 224,563 | 279,275 | 296,595 | 271,100 | $(25,495)$ | -8.60\% |
| Purchased Property Services | 53,890 | 92,447 | 63,250 | 63,250 | 63,250 | - | 0.00\% |
| Purchased Other Services | 278 | 2,191 | 1,255 | 1,255 | 2,255 | 1,000 | 79.68\% |
| Supplies | 345,170 | 342,384 | 405,199 | 448,980 | 416,738 | $(32,242)$ | -7.18\% |
| Capital Assets | 79,524 | 33,332 | 109,350 | 464,334 | 110,350 | $(353,984)$ | -76.23\% |
| Total Expenditures | 1,163,032 | 1,170,189 | 1,373,127 | 1,789,211 | 1,392,146 | $(397,065)$ | -22.19\% |

For line item detail budget see the Revenue \& Expenditure Summary Section.
Other Sewer revenues are account for in Tax Collector- Sewer Fund budget.

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| Phosphorus Removal 315 lbs/season (DEEP max) | $160 \mathrm{lbs} /$ season | $200 \mathrm{lbs} / \mathrm{season}$ | $200 \mathrm{lbs} / \mathrm{season}$ |
| Nitrogen Removal $64 \mathrm{lbs} /$ day (DEEP max allowed) | $16 \mathrm{lbs} /$ day | $32 \mathrm{lbs} /$ day | $32 / \mathrm{lbs} /$ day |
| Sewer Cleaning $\quad$ (Goal 8 mile per year) | 8 miles/year | 8 miles/year | 8 miles/year |

## FY 19-20 Objectives

> Operate facility within permit limits
$>$ Operate Sewer Department within budget
$>$ No residential complaints
> Maintain WPCF and collection system without any major issues
$>$ Operator training
> No work-related injuries
$>$ Safety training
> Equipment replacement

Alignments with New Canaan being a community of
choice for its residents
All goals set by the Public Works Sewer Department not only keeps us in compliance with our discharge permit but also keeps the discharge waterway (Five Mile River) free of pollutants.

The facility (upgraded in 1999) has been in compliance for the past 19 year.




Budget By Category

|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 | FY19-FY20 VARIANCE |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sewer Insurance | ACTUAL | ACTUAL | ADOPTED | REVISED | ADOPTED | AMOUNT | \% |
| Expenditures |  |  |  |  |  | - |  |
| Employee Benefits | 24,924 | 25,404 | 27,000 | 27,000 | 27,000 | - | 0.00\% |
| Purchased Other Services | 54,128 | 56,596 | 58,000 | 58,000 | 58,000 | - | 0.00\% |
| Total Expenditures | 79,052 | 82,000 | 85,000 | 85,000 | 85,000 | - | 0.00\% |

For line item detail budget see the Revenue \& Expenditure Summary Section



## Budget By Category

Sewer Debt Service
Expenditures
Debt Service
Total Expenditures


| 2019-20 | FY19-FY20 VARIANCE |  |
| ---: | ---: | ---: |
| ADOPTED | AMOUNT | $\%$ |
|  | - |  |
| 62,100 | 2,385 | $3.99 \%$ |
| 62,100 | 2,385 | $3.99 \%$ |

For line item detail budget see the Revenue \& Expenditure Summary Section

| Performance Indicators | FY 17-18 <br> Actual | FY 18-19 <br> Estimated | FY 19-20 <br> Estimated |
| :--- | :---: | :---: | :---: |
| Moody's Bond Rating | Aaa | Aaa | Aaa |
| OS Debt to Fair Market Value (EQNGL) \% (Debt Burden | $1.0 \%$ | $0.9 \%$ | $1.0 \%$ |
| Debt Service \% of GF Expense Budget (Carrying Charge | $12.3 \%$ | $11.9 \%$ | $10.9 \%$ |
| OS Debt Per Capita | $\$ 6,090$ | $\$ 5,530$ | $\$ 5,381$ |
| OS Debt Per Capita/Per Income | $5.4 \%$ | $4.9 \%$ | $4.7 \%$ |




## Budget By Category

|  | 2016-17 | 2017-18 | 2018-19 | 2018-19 | 2019-20 | FY19-FY20 VARIANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Sewer Contingency | ACTUAL | ACTUAL | ADOPTED | REVISED | ADOPTED | AMOUNT \% |
| Expenditures |  |  |  |  |  | - |
| Contingency | - | - | 12,170 | - | 12,170 | 12,170 |
| Total Expenditures | - | - | 12,170 | - | 12,170 | 12,170 |

For line item detail budget see the Revenue \& Expenditure Summary Section

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Artist Rendering- New Canaan Town Hall

## Capital Improvement Program Overview

The Capital Improvement Program (CIP) includes the acquisition, construction, remodeling, and major maintenance of public facilities, infrastructure systems and purchase of major equipment. Town department managers working in conjunction the Finance Department provide day-to-day oversight of the program and projects. The approved FY 19-20 Capital Budget is $\$ 10.5$ million funded through a variety of sources.

## The CIP Process

The process for requesting capital expenditures is defined in the Town Charter. In late fall department heads, Town officers, boards, commissions and committees begin preparing their five-year capital budget requests. These entities work closely with the First Selectman in preparing their capital budget requests. After review, these requests are submitted to the Board of Selectmen for consideration and review. The Board of Selectmen considers these requests and submits them to the Board of Finance, not later than two weeks after the first Tuesday of February. The CIP is approved together with the
operating budget by the Board of Finance, however bond authorization for projects to be bonded are approved separately by the Town Council prior to bonding.

## Debt Management Committee

The Debt Management Committee was created for the purpose of establishing debt management guidelines to provide parameters and direction regarding decisions on capital expenditures and the means to fund them. Sources to fund capital needs include debt, pay-as-you-go financing, grants and donations received and divestitures of existing assets. The intent of the Town is to maintain a comprehensive approach to capital project financing, which is based on economic considerations of affordability and the establishment of capital development needs and priorities.

The foundation of any well-managed debt program is the establishment of a comprehensive debt management guideline. In addition to the general parameters, the management guidelines provide guidance to decision makers regarding the timing and
purposes for which debt may be issued, types and amounts of permissible debt financing, methods of sale that may be used, and structural features that may be incorporated.

As such, the Debt Management Guideline is designed to:

- Underscore the Town's commitment to the strategic management of its capital financing process;
- Identify the acceptable parameters of debt issuance and management;
- Provide a framework for monitoring capital financing practices and results.
- Provide parameters for Town officials, department managers, and constituents regarding appropriateness of debt financing.

That guidelines suggest that the Town reduce the amount of debt it assumes going forward and has provided the metrics from which debt can be measured.


## Tax Supported (Cash Funding)

The Town of New Canaan funds capital projects through a variety of funding sources. Tax supported capital projects are projects that are funded from existing taxes levied in the operating budget. The funds are transferred from the General Fund and allocated to a tax supported capital projects fund. Typically approved capital projects that are maintenance activities are not eligible for bonding
and are typically tax supported. For FY 19-20 approved capital projects, the Board of Finance set a threshold of $\$ 40,000$ as a ceiling for bonding. Projects that were $\$ 40,000$ or less were designated to be funded through taxes. To further limit the amount of bonding, the Board of Finance allocated $\$ 350,000$ of tax support towards funding for various highway pavement improvements. Of the $\$ 10.5$ million approved FY 19-20 Capital Improvement Plan, \$1.7 million ( $16.5 \%$ ) is tax supported. The Summary of the 5 Year Capital Program includes a breakdown of all FY 19-20 approved projects and their funding sources.

## Statutory Debt Limits

State statute generally prohibits a municipality's bond debt from exceeding seven times its annual tax receipts. Further, the law generally limits the amount of bonded debt that a municipality may accrue in the following five funding categories: general purposes, school building projects, sewers, urban renewal, and pension deficit. The law specifies certain debt types (e.g., tax anticipation notes) that do not count toward these caps (CGS § 7-374).

However, if a municipality's debt limit is higher than these statutory limits on June 27, 1963, then the statutory bond limit does not reduce that cap (CGS § 7-374a). Special act provisions that conflict with the cap are deemed repealed (CGS § 7-375).

By law, a town or city and its political subdivisions (e.g., boroughs and special taxing districts) generally may not incur aggregate bond debt in any of the following classes in an amount that will cause the total debt for that class to exceed the following percent of annual tax receipts:

- $225 \%$ for all debt other than debt for urban renewal projects, water pollution control projects, school building projects, and unfunded pension obligations (i.e., general purposes);
- $325 \%$ for urban renewal projects (i.e., projects authorized under Title 8, unless the borrowing is exempt from the cap);
- $375 \%$ for water pollution control projects;
- $450 \%$ for school building projects (as defined in CGS § 10-289), including the municipality's proportional share of a regional school district's debt; and
- $300 \%$ for unfunded pension obligations (as defined in CGS § 7-374c).

The law limits the aggregate amount of bond debt (i.e., items above) to $700 \%$ of annual receipts (CGS § 7-374

## Bond Funding

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations of the Town and pledge the full faith and credit of the Town. The City also chooses to use bonds when projects are so large, it would never be feasible to save up enough money to pay in cash. The smaller annual debt payments are manageable. It's also about fairness. If the useful life of a $\$ 1$ million building improvement is 20 years, why should today's residents pay $100 \%$ of the cost of $1 / 20$ th of its use? By spreading out financing, the cost is distributed more fairly across time, and shared equally among the people who receive a benefit from the improvement. Of the $\$ 10.5$ million approved FY 19-20 Capital Improvement Plan, $\$ 5.3$ million ( $50.0 \%$ ) is designated to be bonded. The Summary of the 5 Year Capital Program includes a breakdown of all FY 19-20 approved projects and their funding sources.

Each bond issue constitutes a general obligation of the Town, meaning the investors are protected from default risk by a pledge of the Town's full faith and taxing power. During the most bond rating in October

2018, Moody's Investors Service assigned a "Aaa" rating to the Town of New Canaan. The Town also has a "AAA" from Standard \& Poor's and "AAA" from Fitch Rating Service, meaning the Town is very well positioned to meet its debt obligations, and the result is favorable interest rates.

Moody's most recent rationale for the rating was "the "Aaa" rating reflects the town's favorable location in Fairfield County, supported by a strong tax base and extraordinary resident wealth and income. The "Aaa" rating further takes into account the town's strong management team which has consistently maintained stable financial operations and healthy reserves. Further, the rating incorporates modest long-term liabilities for debt service, pension, and OPEB and the town's modest exposure to the fiscal uncertainties of the State of Connecticut (A1 stable)".

The actual timing of bond issuance to fund a portion of the CIP depends on the pace of project completion. Typically, the Town provides temporary financing of projects with available cash balances, and issues the bonds at the conclusion of the project when long term debt requirements can be precisely determined. In these instances, the bond proceeds are used to replenish the cash balances that provided temporary financing for the project.

|  | Rating Categories <br> Moody's <br>  | S\&P Global | Fitch |
| :---: | :--- | :--- | :--- |
| Best Quality | Aaa | AAA | AAA |
| High Quality | Aa1 | AA+ | AA+ |
|  | Aa2 | AA | AA |
|  | Aa3 | AA- | AA- |
| Upper Medium Grade | A1 | A+ | A+ |
|  | A3 | A | A- |
|  | Baa1 | BBB+ | A- |
|  | Baa2 | BBB | BBB |
|  | Baa3 | BBB- | BBB- |

The following charts outline the guidelines established by the Debt Guidelines which guide the Town in maintaining its debt to manageable levels.

## Debt Ratios

Recognizing that financial metrics are widely utilized in the evaluation of credit worthiness, the following ratios will be considered by the Town on a current basis and on a five-year look back when assessing the Town's debt capacity:
i. Debt Burden

Net Direct Debt as a percentage of Equalized Net Grand List. The Town's Debt Burden ratio should not exceed $1.25 \%$, with a target ratio level approximating the rolling average of the prior 5 fiscal years.


## ii. Carrying Charge

Annual Debt Service as a percentage of General Fund operating budget expenditures. The Town's carrying charge for annual debt service should not exceed $15 \%$ with a target level not to exceed $11 \%$ within 2-3 years from the date of implementation of these Guidelines, and below $10 \%$ within five (5) years from the date of implementation of these Guidelines.

iii. Debt Per Capita

Net Direct Debt per resident. The Town's Debt Per Capita ratio should not exceed $125 \%$ of the rolling average of the prior 5 fiscal years, with a target level approximating the rolling average of the prior 5 years.


## iv. Debt Per Capita/Per Capita Income

Net Direct Debt Per Capita as a percentage of Per Capita Income. The Town's per capita debt as a percentage of its per capita income should not exceed 8.5\% with a target level approximating the rolling average of the prior 5 fiscal years.


## Other Funding

The Town occasionally successfully applies for various federal and state grants and also receives donations from a variety of sources to fund capital projects. These grants and donations are accounted for separately for appropriate audit tracking but the projects are managed by the Town. The approved FY 19-20 Capital Budget allocates $\$ 3$ million from the Special Bond. These funds were earned over time from successful completion of bonded projects that came under budget and credits due from interest rate savings from refundings. These funds are allowed to be applied towards new and existing projects and provide an alternative source of project funding. Of the $\$ 10.5$ million approved FY 19-20 Capital Improvement Plan, $\$ 3.5$ million ( $33.5 \%$ ) will be funded from sources other than new bonding and exiting tax funding. The Summary of the 5 Year Capital Program includes a breakdown of all FY 19-20 approved projects and their funding sources.

## Plan of Conservation and Development (POCD)

The POCD is a ten-year, state-mandated, planning document, meant to guide growth and development in the Town of New Canaan. It also identifies strategies to protect important resources and attributes of New Canaan. The plan sets the table for many initiatives the town will undertake. This plan is in addition to recently completed over the last few years which examined the location and usage of
municipal facilities and infrastructure, the health of the downtown, how to address affordable housing and how to address senior housing. Those studies, as well as other initiatives, formed the backbone of the adopted Plan and lead it on a focused path.

The Plan is broken down into two documents; the Strategic Element and an accompanying Implementation Element. The Strategic Element provides an overall strategic direction on the important issues identified by the Town, while the Implementation Element is a more detailed compilation of tasks and programs to address the issues outlined in the Strategic Element. Ideally the Implementation Element will be reviewed and updated on an annual basis and be amended as tasks are completed and new tasks identified. The New Canaan Capital Improvement Plan is a tool that is achieved the goals set forth in the POCD. The strategic elements of the plan are:
i. Preserve and Enhance Community Character
ii. Nurture Downtown
iii. Enhance Livability
iv. Achieve Sustainability and Resilience

## FY 19-20 TOWN APPROVED CAPITAL PROJECTS

| DEPARTMENT | Information Technology |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | IT Hardware / Software |  |  |
| RATIONALE: | Server operating system upgrades, additional node for virtual infrastructure, various hardware \& software peripherals |  |  |
| PROJECT LIFE: | 5-7 Years |  |  |
| EXPTD. START: | July 12019 | EXPTD. COMPLETION: | June 302020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |
| \$90,000 | \$0 | \$0 | \$90,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Reduce cost, improved security, improved performance and reliability |  |  |  |


| DEPARTMENT | Information Technology |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | WAN Hardware / Software |  |  |
| RATIONALE: | Replace end of life equipment. Improve / increase security products and suites |  |  |
| PROJECT LIFE: |  |  |  |
| EXPTD. START: | July 12019 | EXPTD. COMPLETION: | June 302020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |
| \$60,000 | \$0 | \$0 | \$60,000 |

Reduce cost, improved security, improved performance and reliability

| DEPARTMENT | Fire |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Rescue Truck Replacement |  |  |
| RATIONALE: | Replace the 2001 International / EVI rescue truck with a higher capacity vehicle. The current vehicle is overloaded with equipment and does not have seats for volunteer firefighters to ride in. At the time of replacement this truck will be 21 years old. Design, construction and delivery will take approximately 18 months from of date funding approval. |  |  |
| PROJECT LIFE: |  |  |  |
| EXPTD. START: | July 12019 | EXPTD. COMPLETION: | November 302020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |
| \$500,000 | \$0 | \$0 | \$500,000 |

Reduced maintenance and other expenses associated with a new vehicle.

| DEPARTMENT | Fire |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Personal Protective Equipment |  |  |
| RATIONALE: | Replacing 10 year old protective clothing which is either out of compliance or worn out. Need to replace 24 sets of coats and pants. Rolled over capital funds will be used for a portion of this purchase. This request has been reduced from the forecast need of $\$ 72,000$. |  |  |
| PROJECT LIFE: | 10 years |  |  |
| EXPTD. START: | July 12019 | EXPTD. COMPLETION: | June 302020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$0 | \$54,000 | \$0 | \$54,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| No cost savings is anticipated, this is replacement of obsolete equipment. |  |  |  |


| DEPARTMENT | Fire |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | SCBA Air Bottles |  |  |
| RATIONALE: | Federal law requires that SCBA bottles be replaced and destroyed 15 years after the date of manufacture |  |  |
| PROJECT LIFE: | 15 Years |  |  |
| EXPTD. START: | July 12019 | EXPTD. COMPLETION: | June 302020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$0 | \$14,172 | \$0 | \$14,172 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| No cost savings is anticipated, this is replacement of obsolete equipment. |  |  |  |


| DEPARTMENT | Fire |  |  |  |  |
| :--- | :--- | :--- | :--- | :---: | :---: |
| PROJECT NAME: | Water Supply Improvement |  |  |  |  |
| RATIONALE: | Installation and repair of new and existing dry fire hydrants. These dry fire <br> hydrants supply water for firefighting from ponds, pools and streams in the area of <br> town without water mains. This is a recurring program. |  |  |  |  |
| PROJECT LIFE: | 20+ years |  |  |  |  |
| EXPTD. START: | July 12019 | EXPTD. COMPLETION: | June 30 2020 |  |  |
| FINANCIAL INFORMATION |  |  |  |  | PROJECT TOTAL |
| BONDING | TAXFUNDING | OTHER | \$10,000 |  |  |
| \$0 | \$10,000 | \$0 |  |  |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |  |
| No cost savings is anticipated. |  |  |  |  |  |


| DEPARTMENT | Fire |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Equipment \& Tools |  |  |
| RATIONALE: | Purchase new tools and equipment and /or replace broken tools and equipment. Typical equipment like this has a service life of 10-15 years. |  |  |
| PROJECT LIFE: | 10 years |  |  |
| EXPTD. START: | July 12019 | EXPTD. COMPLETION: | June 302020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$0 | \$10,000 | \$0 | \$10,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| No cost savings is anticipated. |  |  |  |


| DEPARTMENT | Fire |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Fire Hose Replacement |  |  |
| RATIONALE: | Replace fire hose that has failed during use or its annual pressure test, per National Fire Protection Association (NFPA) guidelines. |  |  |
| PROJECT LIFE: | 10-20 years |  |  |
| EXPTD. START: | July 12019 | EXPTD. COMPLETION: | June 302020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$0 | \$6,000 | \$0 | \$6,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| No cost savings is anticipated, this is replacement of obsolete equipment. |  |  |  |


| DEPARTMENT | Parking |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Vehicle Replacement |  |  |
| RATIONALE: | Current vehicle is 11 years old and is requiring more repairs to keep vehicle running. This takes the vehicle out of service for several days leaving the department with only two vehicles for patrol. In the past the department has had to try to borrow an available town vehicle which is usually impossible to do. |  |  |
| PROJECT LIFE: | 5-7 Years |  |  |
| EXPTD. START: | July 12019 | EXPTD. COMPLETION: | June 302020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$42,500 | \$0 | \$0 | \$42,500 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Reduce repair and maintenance expenses |  |  |  |


| DEPARTMENT | Recreation |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Water Tower Softball Field Lighting |  |  |
| RATIONALE: | In 2005 it was proposed to light both of the Girls Softball Fields at Waveny Park. New Canaan BBSB was able to raise enough money to only light the Orchard Softball Field. In September the Board of New Canaan Softball made a presentation to the Park and Rec Commission to see if the Town would be willing to contribute $\$ 50,000$ towards the project which would cost $\$ 125,000$. NCSB has raised approximately $\$ 70,000$ to date for the project. |  |  |
| PROJECT LIFE: | 30 years |  |  |
| EXPTD. START: | Summer 2019 | EXPTD. COMPLETION: | Summer 2019 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$50,000 | \$0 | \$75,000 | \$125,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| None |  |  |  |



| DEPARTMENT | Recreation |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Waveny Trail Upgrade |  |  |
| RATIONALE: | The proposed trail extension would improve approximately 1,250 feet of trail. The resurfaced trails would allow park users to walk/run the trails on the interior perimeter of the park. These trail surfaces are in need of drainage and new surfacing to replace rutted out galleys that are on the trails that present hazards to users. This is part of a five year program to improve the conditions of the park trail system. |  |  |
| PROJECT LIFE: |  |  |  |
| EXPTD. START: | Fall 2019 | EXPTD. COMPLETION: | Spring 2020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$30,000 | \$0 | \$0 | \$30,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Reduce repair and maintenance expenses |  |  |  |


| DEPARTMENT | Recreation |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Water Tower Softball Field Lighting |  |  |
| RATIONALE: | In 2005 it was proposed to light both of the Girls Softball Fields at Waveny Park. New Canaan BBSB was able to raise enough money to only light the Orchard Softball Field. In September the Board of New Canaan Softball made a presentation to the Park and Rec Commission to see if the Town would be willing to contribute $\$ 50,000$ towards the project which would cost $\$ 125,000$. NCSB has raised approximately $\$ 70,000$ to date for the project. |  |  |
| PROJECT LIFE: | 30 years |  |  |
| EXPTD. START: | Summer 2019 | EXPTD. COMPLETION: | Summer 2019 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$50,000 | \$0 | \$75,000 | \$125,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| None |  |  |  |



| DEPARTMENT | Recreation |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Waveny Trail Upgrade |  |  |
| RATIONALE: | The proposed trail extension would improve approximately 1,250 feet of trail. The resurfaced trails would allow park users to walk/run the trails on the interior perimeter of the park. These trail surfaces are in need of drainage and new surfacing to replace rutted out galleys that are on the trails that present hazards to users. This is part of a five year program to improve the conditions of the park trail system. |  |  |
| PROJECT LIFE: |  |  |  |
| EXPTD. START: | Fall 2019 | EXPTD. COMPLETION: | Spring 2020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$30,000 | \$0 | \$0 | \$30,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Reduce repair and maintenance expenses |  |  |  |



| DEPARTMENT | Recreation |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Kiwanis Park Shade Umbrellas |  |  |
| RATIONALE: | There is currently very little shade on the beach area at Kiwanis Park. The department is proposing to install four 20' diameter shade umbrellas similar to the one at the Waveny Pool. These would provide shade and protection from the sun for patrons of the park. |  |  |
| PROJECT LIFE: |  |  |  |
| EXPTD. START: | Summer 2019 | EXPTD. COMPLETION: | Summer 2019 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$0 | \$16,500 | \$0 | \$16,500 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Reduce repair and maintenance expenses |  |  |  |


| DEPARTMENT | Recreation |  |  |  |  |
| :--- | :--- | :--- | :--- | :---: | :---: |
| PROJECT NAME: | Waveny Athletic Field Fencing |  |  |  |  |
| RATIONALE: | There are a number of safety fences in front of the team bench areas on the <br> softball and baseball fields that need to have new fabric attached to the frame. <br> The existing fence fabric is bent and in poor condition. |  |  |  |  |
| PROJECT LIFE: | 7 Years |  |  |  |  |
| EXPTD. START: | Fall 2019 | EXPTD. COMPLETION: | Fall 2019 |  |  |
| FINANCIAL INFORMATION |  |  |  |  | PROJECT TOTAL |
| BONDING | TAXFUNDING | OTHER | $\$ 15,000$ |  |  |
| \$0 | \$15,000 | $\$ 0$ |  |  |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |  |
| Reduce repair and maintenance expenses |  |  |  |  |  |


| DEPARTMENT | Police |  |  |
| :--- | :--- | :--- | :--- |
| PROJECT NAME: | Vehicle Replacement (2 Vehicles) |  |  |
| RATIONALE: | To ensure the police fleet is safe, reliable and able to respond to emergencies. |  |  |
| PROJECT LIFE: | 4 Years |  |  |
| EXPTD. START: | July 1/2019 | EXPTD. COMPLETION: | 1-Nov-19 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |
| \$62,000 | \$0 | \$0 | \$62,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| New vehicles will reduce the costs of maintenance/repairs and enhance reliability. |  |  |  |


| DEPARTMENT | Police |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Portable Radio Replacement |  |  |
| RATIONALE: | To ensure the radio system is reliable. Older radios are no longer serviced by vendor. |  |  |
| PROJECT LIFE: | 10 Years |  |  |
| EXPTD. START: | 1-Jul-19 | EXPTD. COMPLETION: | 1-Oct-20 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$0 | \$12,000 | \$0 | \$12,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| New equipment should reduce repair costs. |  |  |  |


| DEPARTMENT | Police |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Vehicle Equipment (2 Vehicles) |  |  |
| RATIONALE: | To ensure the police fleet is safe, reliable and able to respond to emergencies. |  |  |
| PROJECT LIFE: | 6 Years |  |  |
| EXPTD. START: | July 1/2019 | EXPTD. COMPLETION: | 1-Nov-19 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$0 | \$12,000 | \$0 | \$12,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| New equipment should reduce repair costs. |  |  |  |


| DEPARTMENT | Police |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Bulletproof Vest Replacement |  |  |
| RATIONALE: | To ensure officers are safe, well protected and have current vests. |  |  |
| PROJECT LIFE: | 5 Years |  |  |
| EXPTD. START: | 1-Jul-19 | EXPTD. COMPLETION: | June 30,2020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$0 | \$5,000 | \$3,750 | \$8,750 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| New equipment should reduce repair costs. |  |  |  |


| DEPARTMENT | Police |  |  |  |  |  |  |  |
| :--- | :--- | :--- | :--- | :---: | :---: | :---: | :---: | :---: |
| PROJECT NAME: | Vehicle changeover costs (2 Vehicles) |  |  |  |  |  |  |  |
| RATIONALE: | To ensure the police fleet is safe, reliable and able to respond to emergencies. |  |  |  |  |  |  |  |
| PROJECT LIFE: | 4 Years | EXPTD. COMPLETION: | 1-Nov-19 |  |  |  |  |  |
| EXPTD. START: | July 1/2019 | FINANCIAL INFORMATION |  |  |  |  |  |  |
| BONDING |  |  |  |  | TAXFUNDING | OTHER | PROJECT TOTAL |  |
| \$0 |  |  |  |  |  | \$8,000 | $\$ 0$ | $\$ 8,000$ |
| IMPACT ON OPERATING BUDGET |  |  |  |  |  |  |  |  |
| New equipment should reduce repair costs. |  |  |  |  |  |  |  |  |


| DEPARTMENT | Police |  |  |
| :--- | :--- | :--- | :--- |
| PROJECT NAME: | Mobile Data Terminal (MDT) Replacement |  |  |
| RATIONALE: | Mobile data terminals (rugged laptops) are installed in each vehicle and are used <br> by officers to write reports and to access criminal justice databases. Current <br> MDTs are 6+ years old and are approaching their end of useful life. |  |  |
| PROJECT LIFE: | 5 Years |  |  |
| EXPTD. START: | 1-Jul-19 | EXPTD. COMPLETION: | 1-Oct-20 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |
| \$0 | \$7,000 | $\$ 0$ | $\$ 7,000$ |
| IMPACT ON OPERATING BUDGET |  |  |  |
| New equipment should reduce repair costs. |  |  |  |


| DEPARTMENT | Police |  |  |
| :--- | :--- | :--- | :--- |
| PROJECT NAME: | Taser Replacement |  |  |
| RATIONALE: | Tasers are a proven less lethal use of force tool that reduces injuries to both <br> officers and suspects. |  |  |
| PROJECT LIFE: | 5 Years |  |  |
| EXPTD. START: | 1-Jul-19 | EXPTD. COMPLETION: | 1-Oct-20 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |
| \$0 |  |  |  |
| \$5,000 | $\$ 0$ | $\$ 5,000$ |  |
| None |  |  |  |


| DEPARTMENT | Police |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Mobile Radio Replacement |  |  |
| RATIONALE: | To ensure radio system is reliable. Older radio models are not serviced by vendor. |  |  |
| PROJECT LIFE: | 10 Years |  |  |
| EXPTD. START: | 1-Jul-19 | EXPTD. COMPLETION: | November 1,2020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$0 | \$5,000 | \$0 | \$5,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| None |  |  |  |


| DEPARTMENT | Public Works- Town Buildings |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Highway Garage - Old Incinerator bldg. |  |  |
| RATIONALE: | In order to extend the useful life, a new garage door and interior finishing is required. |  |  |
| PROJECT LIFE: | 25+ Years |  |  |
| EXPTD. START: |  | EXPTD. COMPL |  |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$208,486 | \$0 | \$0 | \$208,486 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Reduction of recurring maintenance expenses |  |  |  |


| DEPARTMENT | Public Works- Town Buildings |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Engineering/Oil to Gas conversions Town Buildings |  |  |
| RATIONALE: | In order to extend the useful life and to take advantage of availability of natural gas, several town buildings will be converted in order to use to use natural gas energy. |  |  |
| PROJECT LIFE: | 100+Years |  |  |
| EXPTD. START: |  | EXPTD. COMPLETION: |  |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$130,000 | \$0 | \$0 | \$130,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Reduction of recurring maintenance expenses |  |  |  |


| DEPARTMENT | Public Works- Town Buildings |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Irwin Park Gores Pavilion |  |  |
| RATIONALE: | In order to extend the useful life, the roof is being replaced. |  |  |
| PROJECT LIFE: | 50+ Years |  |  |
| EXPTD. START: |  | EXPTD. COMPLETION: |  |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$111,395 | \$0 | \$0 | \$111,395 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Reduction of recurring maintenance expenses |  |  |  |


| DEPARTMENT | Public Works- Town Buildings |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Town Hall |  |  |
| PROJECT NAME: | 100+Years |  |  |
| RATIONALE: | In order to extend the useful life, building steps are being repaired. |  |  |
| PROJECT LIFE: |  |  |  |
| EXPTD. START: |  | EXPTD. COMPLETION: |  |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$90,000 | \$0 | \$0 | \$90,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Reduction of recurring maintenance expenses |  |  |  |


| DEPARTMENT | Public Works- Town Buildings |  |  |  |
| :--- | :--- | :--- | :--- | :---: |
| PROJECT NAME: | School House Apartments / Daycare |  |  |  |
| RATIONALE: | In order to extend the useful life, the roof is being replaced. |  |  |  |
| PROJECT LIFE: | $25+$ Years |  |  |  |
| EXPTD. START: | FINANCIAL INFORMATION |  |  |  |
| BONDING |  |  |  |  |
| \$76,050 | TAX FUNDING | OTHER | PROJECT TOTAL |  |
| \$0 | \$0 | $\$ 76,050$ |  |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |
| Reduction of recurring maintenance expenses |  |  |  |  |


| DEPARTMENT | Public Works- Town Buildings |  |  |  |
| :--- | :--- | :--- | :--- | :---: |
| PROJECT NAME: | Parks Garage Saxe |  |  |  |
| RATIONALE: | In order to extend the useful life, doors are being repaired together with interior <br> finishing. |  |  |  |
| PROJECT LIFE: | $25+$ Years |  |  |  |
| EXPTD. START: | FINANCIAL INFORMATION |  |  |  |
| BONDING |  |  |  |  |
| \$56,840 | TAXFUNDING | OTHER | PROJECT TOTAL |  |
| \$12,610 | $\$ 0$ | $\$ 69,450$ |  |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |
| Reduction of recurring maintenance expenses |  |  |  |  |


| DEPARTMENT | Public Works- Town Buildings |  |  |  |  |  |
| :--- | :--- | :--- | :---: | :---: | :---: | :---: |
| PROJECT NAME: | Transfer Station |  |  |  |  |  |
| RATIONALE: | In order to extend the useful life and to maximize the building usage, office <br> spaces are being renovated. |  |  |  |  |  |
| PROJECT LIFE: | $25+$ Years |  |  |  |  |  |
| EXPTD. START: | FINANCIAL INFORMATION |  |  |  |  |  |
| BONDING |  |  |  | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$50,000 | \$0 | $\$ 0$ |  |  |  |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |  |  |
| Reduction of recurring maintenance expenses |  |  |  |  |  |  |


| DEPARTMENT | Public Works- Town Buildings |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Nature Center Potting Shed/OId Greenhouse |  |  |
| RATIONALE: | Building demolition |  |  |
| PROJECT LIFE: | N/A |  |  |
| EXPTD. START: |  | EXPTD. COMPLETION: |  |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$0 | \$25,000 | \$0 | \$25,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Reduction of recurring maintenance expenses |  |  |  |


| DEPARTMENT | Public Works- Town Buildings |  |  |  |  |  |
| :--- | :--- | :--- | :---: | :---: | :---: | :---: |
| PROJECT NAME: | Kiwanis Park Pavilion |  |  |  |  |  |
| RATIONALE: | In order to extend the useful life, painting and interior finishing work is being done. |  |  |  |  |  |
| PROJECT LIFE: | $25+$ Years |  |  |  |  |  |
| EXPTD. START: | FINANCIAL INFORMATION |  |  |  |  |  |
| BONDING |  |  |  | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$0 | \$17,300 | $\$ 0$ |  |  |  |  |
| IMPACT ON OPERATING BUDGET | $\$ 17,300$ |  |  |  |  |  |
| Reduction of recurring maintenance expenses |  |  |  |  |  |  |


| DEPARTMENT | Public Works- Town Buildings |  |  |  |  |  |
| :--- | :--- | :--- | :---: | :---: | :---: | :---: |
| PROJECT NAME: | Animal Control Shelter |  |  |  |  |  |
| RATIONALE: | In order to extend the useful life, upgrading of the building HVAC system is being <br> done. |  |  |  |  |  |
| PROJECT LIFE: | $25+$ Years | FINANCIAL INFORMATION |  |  |  |  |
| EXPTD. START: |  |  |  |  |  |  |
| BONDING |  |  |  | TAX FUNDING | OTHER | PROJECT TOTAL |
| $\$ 15,000$ |  |  |  | $\$ 0$ | $\$ 15,000$ |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |  |  |
| Reduction of recurring maintenance expenses |  |  |  |  |  |  |


| DEPARTMENT | Public Works- Town Buildings |  |  |  |
| :--- | :--- | :--- | :--- | :---: |
| PROJECT NAME: | Mead Park Lodge |  |  |  |
| RATIONALE: | ln order to extend the useful life and enhance usability, bathrooms will be <br> upgraded. |  |  |  |
| PROJECT LIFE: | $25+$ Years | EXPTD. COMPLETION: |  |  |
| EXPTD. START: | FINANCIAL INFORMATION |  |  |  |
| BONDING |  |  |  |  |
| TAX FUNDING |  |  |  |  |
| \$11,350 | OTHER | PROJECT TOTAL |  |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |
| Reduction of recurring maintenance expenses |  |  |  |  |


| DEPARTMENT | Public Works- Town Buildings |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Waste Water Treatment-3 pumping stations* |  |  |
| RATIONALE: | In order to extend the useful life and enhance usability, the roofs are being repaired. |  |  |
| PROJECT LIFE: | 25+ Years |  |  |
| EXPTD. START: |  | EXPTD. COMPLETION: |  |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$0 | \$3,574 | \$0 | \$3,574 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Reduction of recurring maintenance expenses |  |  |  |


| DEPARTMENT | Public Works- Town Buildings |
| :--- | :--- | :--- | :--- |
| PROJECT NAME: | Waste Water Treatment Buildings- control* |


| DEPARTMENT | Public Works- Administration \& Engineering |  |  |  |
| :--- | :--- | :--- | :--- | :---: |
| PROJECT NAME: | Pavement Management and Improvement Program |  |  |  |
| RATIONALE: | Annual road reconstruction is required in order to properly maintain the Town's <br> roadway infrastructure. The pavement on the majority of the Town's roads is older <br> than 20 years and has exceeded the expected service life. |  |  |  |
| PROJECT LIFE: | 20 Years |  |  |  |
| EXPTD. START: | 1-Apr-20 | EXPTD. COMPLETION: | 15-Dec-21 |  |
| FINANCIAL INFORMATION |  |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |  |
| \$1,650,000 | \$350,000 | \$438,065 | \$2,438,065 |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |
| Reduced time and materials required for maintenance / repairs. |  |  |  |  |


| DEPARTMENT | Public Works- Administration \& Engineering |  |  |  |
| :--- | :--- | :--- | :--- | :---: |
| PROJECT NAME: | Parking Lots |  |  |  |
| RATIONALE: | Annual parking lot reconstruction is required to properly maintain the Town's <br> infrastructure. The majority of the Town parking lots are older than 20 years and <br> have exceeded their expected service life. |  |  |  |
| PROJECT LIFE: | 20 Years |  |  |  |
| EXPTD. START: | $7 / 1 / 2019$ | EXPTD. COMPLETION: | $6 / 30 / 2020$ |  |
| FINANCIAL INFORMATION |  |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |  |
| \$500,000 | \$0 | $\$ 500,000$ |  |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |
| Reduced time and materials required for maintenance / repairs. |  |  |  |  |


| DEPARTMENT | Public Works- Administration \& Engineering |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Sidewalk Improvements |  |  |
| RATIONALE: | Annual sidewalk repair and maintenance are required in order to properly maintain the Town's Infrastructure and to ensure that the sidewalks exceed the expected service life. Proper maintenance should reduce the Town's exposure to claims for tripping, falling, etc. The current POCD, 2014 details several locations where new sidewalks would be beneficial, namely connecting existing walks with Town facilities i.e., Buildings, Parks, Schools,etc. |  |  |
| PROJECT LIFE: | 20 Years |  |  |
| EXPTD. START: | 7/1/2019 | EXPTD. COMPLETION: | 6/30/2020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$300,000 | \$0 | \$0 | \$300,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Reduced time and materials required for maintenance / repairs and avoidance of potential litigation. |  |  |  |


| DEPARTMENT | Public Works- Administration \& Engineering |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Pavement Preservation Program |  |  |
| RATIONALE: | Annual road repair is required in order to properly maintain the Town's roadway infrastructure. Proper maintenance of new and existing roads (crack sealing, localized repairs, etc.) will ensure that they reach and exceed the expected service life. |  |  |
| PROJECT LIFE: | 7-10 Years |  |  |
| EXPTD. START: | 7/1/2019 | EXPTD. COMPLETION: | 6/30/2020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$0 | \$250,000 | \$0 | \$250,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Reduced time and materials required for routine maintenance |  |  |  |


| DEPARTMENT | Public Works- Administration \& Engineering |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Engineering Design of the bridge on West Road near Turtleback Road |  |  |
| RATIONALE: | This bridge is approximately 75 years old and has been damaged during a recent storm event. An investigation was performed in the summer of 2018. Reconstruction of the bridge is necessary. |  |  |
| PROJECT LIFE: | 50 Years |  |  |
| EXPTD. START: | 4/1/2019 | EXPTD. COMPLETION: | 4/1/2020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |
| \$100,000 | \$0 | \$0 | \$100,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Avoids unanticipated repairs and legal action against the Town. |  |  |  |


| DEPARTMENT | Public Works- Administration \& Engineering |  |  |
| :--- | :--- | :--- | :---: |
| PROJECT NAME: | ADA Self-Evaluation and Transition Plan |  |  |
| RATIONALE: | Per the DOJ and the ADA Laws enacted in 1991, all municipalities require a self- <br> evaluation and transition plan in order to reach compliance. The last self- <br> evaluation was performed in 2008/2009. The plan needs to be updated and <br> revised. |  |  |
| PROJECT LIFE: | FINANCIAL INFORMATION |  |  |
| EXPTD. START: | $7 / 1 / 2019$ | EXPTD. COMPLETION: |  |
| $6 / 30 / 2020$ |  |  |  |
| BONDING | TAXFUNDING | OTHER |  |
| \$0 $\$ 75,000$ | $\$ 0$ | PROJECT TOTAL |  |
| IMPACT ON OPERATING BUDGET | $\$ 75,000$ |  |  |
| Avoids unanticipated repairs and legal action against the Town. |  |  |  |



| DEPARTMENT | Public Works- Administration \& Engineering |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Drainage Improvements |  |  |
| RATIONALE: | Annual drainage installation, repair, and maintenance are required in order to properly maintain the Town's roadway Infrastructure and to ensure that the roads exceed the expected service life. |  |  |
| PROJECT LIFE: | 20 Years |  |  |
| EXPTD. START: | 7/1/2019 | EXPTD. COMPLETION: | 6/30/2020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$50,000 | \$0 | \$0 | \$50,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Reduced time and materials required for routine maintenance |  |  |  |


| DEPARTMENT | Public Works- Administration \& Engineering |  |  |  |
| :--- | :--- | :--- | :--- | :---: |
| PROJECT NAME: | Signage and Striping |  |  |  |
| RATIONALE: | The annual replacement of the Town's road and street signs and pavement <br> markings is a requirement of the Federal Highway Administration. The majority of <br> the Town's signs and markings have exceeded the expected service life. |  |  |  |
| PROJECT LIFE: | $5-7$ Years |  |  |  |
| EXPTD. START: | $7 / 1 / 2019$ | EXPTD. COMPLETION: | $6 / 30 / 2020$ |  |
| FINANCIAL INFORMATION |  |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |  |
| \$0 | \$25,000 | \$0 | \$25,000 |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |
| Reduced time and materials required for maintenance / repairs. |  |  |  |  |


| DEPARTMENT | Public Works- Highway |  |  |  |  |
| :--- | :--- | :--- | :--- | :---: | :---: |
| PROJECT NAME: | Vacall Purchase |  |  |  |  |
| RATIONALE: | This will replace a 2007 Vactor |  |  |  |  |
| PROJECT LIFE: |  |  |  |  |  |
| EXPTD. START: | $7 / 1 / 2019$ | EXPTD. COMPLETION: | $6 / 30 / 2020$ |  |  |
| FINANCIAL INFORMATION |  |  |  |  | PROJECT TOTAL |
| BONDING | TAX FUNDING | OTHER | \$280,000 |  |  |
| \$280,000 | \$0 | \$0 |  |  |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |  |
| Reduced time and materials required for maintenance / repairs. |  |  |  |  |  |


| DEPARTMENT | Public Works- Highway |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | 2WD Dump-Sander |  |  |
| RATIONALE: | This truck will replace an existing truck that is a 1998 Ford with 60,000 miles |  |  |
| PROJECT LIFE: |  |  |  |
| EXPTD. START: | 7/1/2019 | EXPTD. COMPLETION: | 6/30/2020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$190,000 | \$0 | \$0 | \$190,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Reduced time and materials required for maintenance / repairs. |  |  |  |


| DEPARTMENT | Public Works- Highway |  |  |  |
| :--- | :--- | :--- | :--- | :---: |
| PROJECT NAME: | Low-Boy Dump Truck |  |  |  |
| RATIONALE: | To meet operational needs |  |  |  |
| PROJECT LIFE: |  |  |  |  |
| EXPTD. START: | $7 / 1 / 2019$ | EXPTD. COMPLETION: | $6 / 30 / 2020$ |  |
| FINANCIAL INFORMATION |  |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |  |
| \$53,000 | \$0 | \$0 | \$53,000 |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |
| Ongoing maintenance / repairs. |  |  |  |  |


| DEPARTMENT | Public Works- Highway |  |  |  |  |  |  |
| :--- | :--- | :--- | :--- | :---: | :---: | :---: | :---: |
| PROJECT NAME: | Pick-up Truck |  |  |  |  |  |  |
| RATIONALE: | To meet operational needs |  |  |  |  |  |  |
| PROJECT LIFE: |  |  |  |  |  |  |  |
| EXPTD. START: | $7 / 1 / 2019$ | EXPTD. COMPLETION: | $6 / 30 / 2020$ |  |  |  |  |
| BONDING |  |  |  |  | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$45,000 | \$0 | \$0 | \$45,000 |  |  |  |  |
| Ongoing maintenance / repairs. |  |  |  |  |  |  |  |


| DEPARTMENT | Public Works- Highway |  |  |  |
| :--- | :--- | :--- | :--- | :---: |
| PROJECT NAME: | Equipment Refurbishing |  |  |  |
| RATIONALE: | Prolongs the life of heav equipment with limited cost |  |  |  |
| PROJECT LIFE: |  |  |  |  |
| EXPTD. START: | $7 / 1 / 2019$ | EXPTD. COMPLETION: | $6 / 30 / 2020$ |  |
| FINANCIAL INFORMATION |  |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |  |
| \$0 | \$25,000 | $\$ 0$ | $\$ 25,000$ |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |
| Reduced time and materials required for maintenance / repairs. |  |  |  |  |


| DEPARTMENT | Public Works- Transfer Station |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Hook Truck Replacement |  |  |
| RATIONALE: | The truck is 20 years old and is used 6 days a week. The truck is an important part of the daily operations at the Transfer Station and need to be replaced. |  |  |
| PROJECT LIFE: | 10-20 Years |  |  |
| EXPTD. START: | 019 | EXPTD. COMPLETION: | 8/1/2019 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$120,700 | \$0 | \$0 | \$120,700 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Ongoing maintenance / repairs. |  |  |  |


| DEPARTMENT | Public Works- Transfer Station |  |  |  |
| :--- | :--- | :--- | :--- | :---: |
| PROJECT NAME: | Install Security Gates |  |  |  |
| RATIONALE: | The existing gate(s) have keyed lock systems. Multiple keys have been issued <br> and unaccounted in the past. A new security gate system needs to be installed <br> with automatic keyed systems tied to each truck and vehicle. |  |  |  |
| PROJECT LIFE: | $10-20$ Years |  |  |  |
| EXPTD. START: | $7 / 1 / 2019$ | EXPTD. COMPLETION: | $8 / 1 / 2019$ |  |
| FINANCIAL INFORMATION |  |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |  |
| \$0 | \$20,000 | $\$ 0$ | $\$ 20,000$ |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |
| Avoids potential expenses due to loss and theft |  |  |  |  |


| DEPARTMENT | Public Works- Park Fields |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Mead Waterline Replacement |  |  |
| RATIONALE: | The existing line is nearing the end of its useful life. It requires yearly maintenance in order to function. |  |  |
| PROJECT LIFE: |  |  |  |
| EXPTD. START: | 7/1/2019 | EXPTD. COMPLETION: | 6/30/2020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$75,000 | \$0 | \$0 | \$75,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Reduced time and materials required for maintenance / repairs. |  |  |  |


| DEPARTMENT | Public Works- Park Fields |  |  |  |  |
| :--- | :--- | :--- | :--- | :---: | :---: |
| PROJECT NAME: | Field Improvements |  |  |  |  |
| RATIONALE: | The town needs to maintain the athletic facilities so that users will be safe. The <br> majority of this money is used to repair baseball and softball infields (skinned) <br> there will also be some sodding, mounds and batter box repair |  |  |  |  |
| PROJECT LIFE: | $1-3$ Years |  |  |  |  |
| EXPTD. START: | $7 / 1 / 2019$ | EXPTD. COMPLETION: | $6 / 30 / 2020$ |  |  |
| FINANCIAL INFORMATION |  |  |  |  | PROJECT TOTAL |
| BONDING | TAXFUNDING | OTHER | $\$ 60,000$ |  |  |
| \$0 | \$60,000 | $\$ 0$ |  |  |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |  |
| None but allows both safe playing surface and ability to open fields quicker after a rain event |  |  |  |  |  |


| DEPARTMENT | Public Works- Park Fields |  |  |
| :--- | :--- | :--- | :--- |
| PROJECT NAME: | Stone Wall Repairs |  |  |
| RATIONALE: | There are many walls around Waveny which are crumbling and need repair <br> estimated total cost is around $\$ 300,000$ |  |  |
| PROJECT LIFE: | 20 Years | EXPTD. COMPLETION: | $6 / 30 / 2020$ |
| EXPTD. START: | $7 / 1 / 2019$ | OINANCIAL INFORMATION |  |
| TAX FUNDING |  |  |  |
| BONDING | \$0 | OTHER | PROJECT TOTAL |
| \$50,000 | $\$ 50,000$ |  |  |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Ongoing maintenance / repairs. |  |  |  |


| DEPARTMENT | Public Works- Park Fields |  |  |
| :--- | :--- | :--- | :--- |
| PROJECT NAME: | Fence and Backstop Replacement |  |  |
| RATIONALE: | Replacement of existing fences and backstops in various Parks in Town |  |  |
| PROJECT LIFE: | 20 Years |  |  |
| EXPTD. START: | $7 / 1 / 2019$ | EXPTD. COMPLETION: | $6 / 30 / 2020$ |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$50,000 | \$0 | $\$ 0$ | $\$ 50,000$ |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Ongoing maintenance / repairs. |  |  |  |


| DEPARTMENT | Public Works- Park Fields |  |  |  |  |  |
| :--- | :--- | :--- | :---: | :---: | :---: | :---: |
| PROJECT NAME: | Irrigation Upgrades |  |  |  |  |  |
| RATIONALE: | The town has invested substantial money in irrigation systems. Some of these <br> systems need to be upgraded to allow continuous use without downtime |  |  |  |  |  |
| PROJECT LIFE: | 10 Years | EXPTD. COMPLETION: |  |  |  |  |
| EXPTD. START: | $7 / 1 / 2019$ | FINANCIAL INFORMATION |  |  |  |  |
| BONDING |  |  |  | TAXFUNDING | OTHER | PROJECT TOTAL |
| \$45,000 | $\$ 0$ |  |  |  | $\$ 45,000$ |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |  |  |
| Reduced time and materials required for maintenance / repairs. |  |  |  |  |  |  |


| PROJECT NAME: | Playground Safety Upgrades |  |  |
| :---: | :---: | :---: | :---: |
| RATIONALE: | Safety - both the schools and the parks have been replacing the equipment but there hasn't been any upgrades to the safety surface. Most areas have not had any rebuilding for approximately 20 Years |  |  |
| PROJECT LIFE: | 15 Years |  |  |
| EXPTD. START: | 7/1/2019 | EXPTD. COMPLETION: | 9/20/2019 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$0 | \$30,000 | \$0 | \$30,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Ongoing maintenance / repairs. |  |  |  |


| DEPARTMENT | Public Works- Park Fields |  |  |  |
| :--- | :--- | :---: | :---: | :---: |
| PROJECT NAME: | Scoreboard Replacement |  |  |  |
| RATIONALE: | Replacement of existing scoreboards at various playing fields in Town |  |  |  |
| PROJECT LIFE: | 20 Years | EXPTD. COMPLETION: | $6 / 30 / 2020$ |  |
| EXPTD. START: | $7 / 1 / 2019$ | OTHER | PROJECT TOTAL |  |
| FINANCIAL INFORMATION |  |  |  |  |
| BONDING | TAXFUNDING | \$15,000 | $\$ 15,000$ |  |
| \$0 |  |  |  |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |
| Ongoing maintenance / repairs. |  |  |  |  |


| DEPARTMENT | Public Works- Park Fields |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Water Fountains |  |  |
| RATIONALE: | Installation of new (ADA Accessible) water fountains in various Town Parks to enhance the park and the users experience |  |  |
| PROJECT LIFE: | 20 Tears |  |  |
| EXPTD. START: | 7/1/2019 | EXPTD. COMPLETION: | 6/30/2020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAX FUNDING | OTHER | PROJECT TOTAL |
| \$0 | \$10,000 | \$0 | \$10,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Ongoing maintenance / repairs. |  |  |  |


| DEPARTMENT | Public Works- Park Equipment |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Tractor |  |  |
| RATIONALE: | To replace a 20-25 year old tractor. Unit was deferred from last year's budget. |  |  |
| PROJECT LIFE: | 15 Years |  |  |
| EXPTD. START: | 7/1/2019 | EXPTD. COMPLETION: | 6/30/2020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |
| \$86,000 | \$0 | \$0 | \$86,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Reduced time and materials required for maintenance / repairs. |  |  |  |


| DEPARTMENT | Public Works- Park Equipment |  |  |  |  |  |
| :--- | :--- | :--- | :---: | :---: | :---: | :---: |
| PROJECT NAME: | Ventrac Type Vehicle |  |  |  |  |  |
| RATIONALE: | Purchase a very versatile articulating machine. Can handle snow removal in <br> winter to field deep grooming, seeding and even mowing. Unit also offers a boom <br> mount mower (\$15,000 attachment) not included. |  |  |  |  |  |
| PROJECT LIFE: | 15 Years |  |  |  |  |  |
| EXPTD. START: | $7 / 1 / 2019$ | EXPTD. COMPLETION: |  |  |  |  |
| $6 / 30 / 2020$ |  |  |  |  |  |  |
| BONDING | TAXFUNDING |  |  |  | OTHER | PROJECT TOTAL |
| \$60,000 | $\$ 0$ | $\$ 0$ |  |  |  |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |  |  |
| Reduced time and materials required for maintenance / repairs. |  |  |  |  |  |  |


| DEPARTMENT | Public Works- Park Equipment |  |  |
| :--- | :--- | :--- | :--- |
| PROJECT NAME: | Vehicle w/ accessories |  |  |
| RATIONALE: | Replacement of existing vehicle |  |  |
| PROJECT LIFE: | $10-15$ Years | EXPTD. COMPLETION: | $6 / 30 / 2020$ |
| EXPTD. START: | $7 / 1 / 2019$ | FINANCIAL INFORMATION |  |
| BONDING |  |  |  |
| TAX FUNDING |  |  |  |
| \$55,000 | OTHER | PROJECT TOTAL |  |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Reduced time and materials required for maintenance / repairs. |  |  |  |


| DEPARTMENT | Public Works- Park Equipment |  |  |  |
| :--- | :--- | :--- | :--- | :---: |
| PROJECT NAME: | Artificial Field Groomer |  |  |  |
| RATIONALE: | This mower would replace is used for high production mowing of properties. be the <br> next step in improving the quality of our athletic fields. The mower provides a <br> better cut than the high production mowers |  |  |  |
| PROJECT LIFE: | $10-15$ Years |  |  |  |
| EXPTD. START: | $7 / 1 / 2019$ | EXPTD. COMPLETION: | $6 / 30 / 2020$ |  |
| FINANCIAL INFORMATION |  |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |  |
| \$45,000 | \$0 | $\$ 0$ | $\$ 45,000$ |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |
| Reduced time and materials required for maintenance / repairs. |  |  |  |  |


| DEPARTMENT | Public Works- Park Equipment |  |  |
| :--- | :--- | :--- | :--- |
| PROJECT NAME: | Utility Cart |  |  |
| RATIONALE: | To replace an existing utility cart which is no longer reliable |  |  |
| PROJECT LIFE: | 10 Years |  |  |
| EXPTD. START: | $7 / 1 / 2019$ | EXPTD. COMPLETION: | $6 / 30 / 2020$ |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |
| \$0 | $\$ 34,000$ | $\$ 0$ | $\$ 34,000$ |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Reduced time and materials required for maintenance / repairs. |  |  |  |


| DEPARTMENT | Public Works- Park Equipment |  |  |  |
| :--- | :--- | :--- | :--- | :---: |
| PROJECT NAME: | Zero Turn Mower |  |  |  |
| RATIONALE: | This is to replace an old unreliable mower which has a life expectancy of 8 years. <br> These mowers mow all the school grounds and parks and are run on a daily basis <br> during the growing season. |  |  |  |
| PROJECT LIFE: | 8 Years |  |  |  |
| EXPTD. START: | $7 / 1 / 2019$ | EXPTD. COMPLETION: | $6 / 30 / 2020$ |  |
| FINANCIAL INFORMATION |  |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |  |
| \$0 | \$9,900 | $\$ 0$ | $\$ 9,900$ |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |
| Reduced time and materials required for maintenance / repairs. |  |  |  |  |


| DEPARTMENT | Public Works- Park Equipment |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Field Mower |  |  |
| RATIONALE: | To replace existing 3 point hitch mount used for fields at Waveny (July 4th), Irwin Park, Nature Center, etc. The existing unit is very old -approx. 18-20 years |  |  |
| PROJECT LIFE: |  |  |  |
| EXPTD. START: | 7/1/2019 | EXPTD. COMPLETION: | 6/30/2020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |
| \$0 | \$7,500 | \$0 | \$7,500 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Reduced time and materials required for maintenance / repairs. |  |  |  |


| DEPARTMENT | Registrar of Voters |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Event Data Recorder (EDR) Tabulator |  |  |
| RATIONALE: | Elimination of extraordinary delays necessitated by having to us Absentee Ballot machines for EDR vote counting and processing of voters using EDR in a quicker manner during the day, thus eliminating delays in TH Hallways. Also eliminates extra hours by some of the $A B$ team who have to stay after they are done to process EDR Ballots separately thru the same tabulator. |  |  |
| PROJECT LIFE: | 15 Years |  |  |
| EXPTD. START: | 7/1/2019 | EXPTD. COMPLETION: | 6/30/2020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |
| \$0 | \$6,450 | \$0 | \$6,450 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Potential overtime reduction due to automatic tabulation |  |  |  |


| DEPARTMENT | First Selectman |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Land Acquisition Funding |  |  |
| RATIONALE: | Create funding for Land Acquisition Fund |  |  |
| PROJECT LIFE: |  |  |  |
| EXPTD. START: | $7 / 1 / 2019$ | EXPTD. COMPLETION: | 6/30/2020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |
| \$0 | \$50,000 | \$0 | \$50,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| Funds set into the Land Acquisition Fund could potentially absorb future land acquisition opportunities as they arise. |  |  |  |


| DEPARTMENT | Public Works- Sewer Operations |  |  |
| :---: | :---: | :---: | :---: |
| PROJECT NAME: | Horizontal Grinder Pump 2 |  |  |
| RATIONALE: | Replace existing 18 year old pump (operates 24/7)-(2) Pumps \& (1) motor |  |  |
| PROJECT LIFE: |  |  |  |
| EXPTD. START: | 7/1/2019 | EXPTD. COMPLETION: | 6/30/2020 |
| FINANCIAL INFORMATION |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |
| \$0 | \$31,000 | \$0 | \$31,000 |
| IMPACT ON OPERATING BUDGET |  |  |  |
| None |  |  |  |


| DEPARTMENT | Public Works- Sewer Operations |  |  |  |
| :--- | :--- | :--- | :--- | :---: |
| PROJECT NAME: | UV Rehab |  |  |  |
| RATIONALE: | Replacement of Lamps and Ballasts |  |  |  |
| PROJECT LIFE: |  |  |  |  |
| EXPTD. START: | $7 / 1 / 2019$ | EXPTD. COMPLETION: | $6 / 30 / 2020$ |  |
| FINANCIAL INFORMATION |  |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |  |
| \$0 | $\$ 30,000$ | $\$ 0$ | $\$ 30,000$ |  |
| IMPACT ON OPERATING BUDGET |  |  |  |  |
| None |  |  |  |  |


| DEPARTMENT | Public Works- Sewer Operations |  |  |  |  |
| :--- | :--- | :--- | :--- | :---: | :---: |
| PROJECT NAME: | WPCF-Engineering Services |  |  |  |  |
| RATIONALE: | Consulting services in regard to WPCF operation |  |  |  |  |
| PROJECT LIFE: | FINANCIAL INFORMATION |  |  |  | $6 / 30 / 2020$ |
| EXPTD. START: | $7 / 1 / 2019$ | EXPTD. COMPLETION: |  |  |  |
| OTHER |  |  |  |  |  |
| BONDING | TAXFUNDING | PROJECT TOTAL |  |  |  |
| $\$ 0$ |  |  |  |  |  |


| DEPARTMENT | Public Works- Sewer Operations |  |  |  |  |  |  |
| :--- | :--- | :--- | :--- | :---: | :---: | :---: | :---: |
| PROJECT NAME: | Submersible Pump |  |  |  |  |  |  |
| RATIONALE: |  |  |  |  |  |  |  |
| PROJECT LIFE: | Fne of twelve submersible pumps operating in pumping stations |  |  |  |  |  |  |
| EXPTD. START: | $7 / 1 / 2019$ | EXPTD. COMPLETION: | $6 / 30 / 2020$ |  |  |  |  |
| FINANCIAL INFORMATION |  |  |  |  |  |  |  |
| BONDING | TAXFUNDING | OTHER | PROJECT TOTAL |  |  |  |  |
| $\$ 0$ |  |  |  |  | $\$ 13,400$ | $\$ 0$ | $\$ 13,400$ |
| IMPACT ON OPERATING BUDGET |  |  |  |  |  |  |  |
| None |  |  |  |  |  |  |  |


| DEPARTMENT | Public Works- Sewer Operations |  |  |  |
| :--- | :--- | :--- | :--- | :---: |
| PROJECT NAME: | Sewer Rehab |  |  |  |
| RATIONALE: | Repair and replace manhole covers, rings, point repairs and root control. |  |  |  |
| PROJECT LIFE: | FINANCIAL INFORMATION |  |  |  |
| EXPTD. START: | $7 / 1 / 2019$ | EXPTD. COMPLETION: | $6 / 30 / 2020$ |  |
| OTHER |  |  |  |  |
| BONDING | TAXFUNDING | PROJECT TOTAL |  |  |
| $\$ 0$ |  |  |  |  |

## FY 19-20 BOARD OF EDUCATION APPROVED CAPITAL PROJECTS

| Facility | Item Description | Bonding | Tax | Other | Total |
| :---: | :---: | :---: | :---: | :---: | :---: |
| District | Engineering Services - East Roof | 100,000 | - |  | 100,000 |
|  | Update Master Facilities Plan |  | 60,000 |  | 60,000 |
|  | Maintenance Equipment | 45,000 | - |  | 45,000 |
|  | Engineering Services - General | 30,000 | - |  | 30,000 |
|  | Total District: | 175,000 | 60,000 | - | 235,000 |
| Facility | Item Description | Bonding | Tax | Other | Total |
| East | Air Condition Gym/Adjacent Corridor Ventilation Evaluate Water Incursion | 85,000 | - |  | 85,000 |
|  |  | 48,000 | - |  | 48,000 |
|  | Exhaust Fans Survey/Replacement | - | 30,000 |  | 30,000 |
|  | PaintingParking Lot Light Pole Replacement - 17 |  | 25,000 |  | 25,000 |
|  |  | - | 22,000 |  | 22,000 |
|  | Total East: | 133,000 | 77,000 | - | 210,000 |


| Facility | Item Description | Bonding | Tax | Other | Total |
| :---: | :---: | :---: | :---: | :---: | :---: |
| South | Roof Replacement | 2,046,400 |  |  | 2,046,400 |
|  | Air Condition Gym/Adjacent Corridor Ventilation | 85,000 | - |  | 85,000 |
|  | Exhaust Fans Replacement | - | 30,000 |  | 30,000 |
|  | Parking Lot Light Pole Replacement - 18 | - | 27,000 |  | 27,000 |
|  | Painting |  | 25,000 |  | 25,000 |
|  | Total South: | 2,131,400 | 82,000 | - | 2,213,400 |


| Facility | Item Description | Bonding | Tax | Other | Total |
| :---: | :---: | :---: | :---: | :---: | :---: |
| West | Replace/Remediate Oil Tank |  | - |  | - |
|  | Air Condition Gym/Adjacent Corridor Ventilation | 85,000 | - |  | 85,000 |
|  | Sewer/Septic at West | - | 32,288 |  | 32,288 |
|  | Stage Floor Refurbishment | - | 30,000 |  | 30,000 |
|  | Exhaust Fans Survey/Replacement | - | 30,000 |  | 30,000 |
|  | Painting |  | 25,000 |  | 25,000 |
|  | Parking Lot Light Pole Replacement - 17 | - | 22,000 |  | 22,000 |
|  | Total West: | 85,000 | 139,288 | - | 224,288 |


| Facility | Item Description |  | Bonding | Tax | Other | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Saxe | Main Waste Line Replacement Painting |  | 100,000 | - |  | 100,000 |
|  |  |  |  | 35,000 |  | 35,000 |
|  |  | Total Saxe: | 100,000 | 35,000 | - | 135,000 |



| Facility | Item Description | Bonding | Tax | Other | Total |
| :--- | :--- | :--- | :--- | :--- | ---: |
| SPED | SPED Transportation Vehicle Replacement | 50,000 |  | - | 50,000 |
|  | SPED Transportation Vehicle Replacement | 50,000 | - | 50,000 |  |
|  | SPED Transportation Vehicle Replacement |  | 50,000 | - | 50,000 |
|  |  | Total SPED: | $\mathbf{1 5 0 , 0 0 0}$ | - | $\mathbf{1 5 0 , 0 0 0}$ |
|  |  |  | - | - |  |


| Facility Item Description | Bonding | Tax | Other | Total |
| :---: | :---: | :---: | :---: | :---: |
| Technology Services |  | - |  | - |
| 16-17 Lease |  |  | 154,555 | 154,555 |
| 17-18 Lease |  |  | 155,052 | 155,052 |
| 18-19 Lease |  |  | 159,535 | 159,535 |
| 19-20 Lease |  |  | 150,000 | 150,000 |
| 20-21 Lease |  |  |  | - |
| 21-22 Lease |  |  |  | - |
| Total Equipment Lease *Annual spend for the IT Lease is \$600,000 |  |  | 619,142 | 619,142 |


| Total Projected Capital and Lease Needs | $\mathbf{2 , 8 2 9 , 4 0 0}$ | $\mathbf{4 7 3 , 2 8 8}$ | $\mathbf{6 1 9 , 1 4 2}$ | $\mathbf{3 , 9 2 1 , 8 3 0}$ |
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The Informational Budgets section includes information on all other governmental funds other than the General Fund. Special Revenue account for proceeds of specific revenue sources that are legally restricted for specific purposes (e.g. Sewer Taxing District Fund, Special Projects Fund, Railroad Fund, Parking Fund, etc.). Capital Project Funds account for the financial resources used for the construction and/or acquisition of major capital facilities (e.g. Road Paving Fund, Small Bonded Capital Projects Fund, Tax Funded Capital Projects Fund, Special Bonding Fund, etc.). The information on these funds is based on audited FY 2017-18 financials and includes each fund's beginning balance as of July 1, of Fiscal Year 2018-19.

## Sewer Fund

Sewer Taxing District Fund- The Sewer Taxing District Fund is used to account for revenues generated from property taxes specifically designated for the maintenance and operation of the distribution system and sewer plant.

| Beginning Balance | $2,621,104$ |
| :--- | ---: |
| Plus FY 18 Revenues | $1,599,688$ |
| Less FY 18 Expenses | $1,363,456$ |
| Net Other Financing Sources | 76,125 |
| FY 19 Beginning Fund Balance | $2,933,461$ |

## School Lunch Fund

School Lunch Fund - The School Lunch Fund is used to account for the operations of the schools' cafeterias.

| Beginning Balance | 349,495 |
| :--- | ---: |
| Plus FY 18 Revenues | $2,236,879$ |
| Less FY 18 Expenses | $1,976,093$ |
| Net Other Financing Sources | - |
| FY 19 Beginning Fund Balance | 610,281 |

## Subrecipient Grants Fund

Subrecipient Grants Fund - The Sub recipient Grants Fund is used to account for revenues received and paid to a sub recipient.

| Beginning Balance | - |
| :--- | :---: |
| Plus FY 18 Revenues | 273,985 |

Less FY 18 Expenses
Net Other Financing Sources
FY 19 Beginning Fund Balance
273,985


## Summer Learning Fund

Summer Learning Fund - The Summer Leaming Fund is used to account for registration revenues related to summer school and related expenditures.

Beginning Balance
Plus FY 18 Revenues
Less FY 18 Expenses
Net Other Financing Sources
FY 19 Beginning Fund Balance

| 229,317 |
| ---: |
| 161,484 |

148,905
$\frac{-}{241,896}$

## Town Grants Fund

Town Grants Fund - The Town Grants Fund is used to account for revenues from federal and state grants.

| Beginning Balance | $(230,031)$ |
| :--- | :---: |
|  | 345,169 |

Less FY 18 Expenses 93,235
Net Other Financing Sources
FY 19 Beginning Fund Balance
$\frac{-}{21,903}$

## Facilities Rental Fund

Facilities Rental Fund - The Facilities Rental Fund is used to account for revenues and expenditures related to the rental of school properties to third parties.

Beginning Balance
Plus FY 18 Revenues
Less FY 18 Expenses
Net Other Financing Sources
FY 19 Beginning Fund Balance

| 95,926 |
| ---: |
| 185,288 |
| 128,143 |
| $(10,000)$ |
| 143,071 |

## Special Projects Fund

Special Projects Fund - The Special Projects Fund is used to account for donations from individuals and private organizations to be used for the stated purpose.

Beginning Balance
Plus FY 18 Revenues
Less FY 18 Expenses 529,574
Net Other Financing Sources
FY 19 Beginning Fund Balance


## Extra Duty Fund

Extra Duty Fund - The Extra Duty Fund is used to account for revenues related to extra duties performed by police officers and fire department employees to be used for the stated purpose.

Beginning Balance
Plus FY 18 Revenues
Less FY 18 Expenses
Net Other Financing Sources
FY 19 Beginning Fund Balance
$\begin{array}{r}90,158 \\ \hline 1,268,504\end{array}$
903,364
$\frac{-}{455,298}$

## Town Clerk Fund

Town Clerk Fund - The Town Clerk Fund is used to account for revenues related to historic document preservation and community investment to be used for the stated purpose.

| Beginning Balance | 100,332 |
| :--- | ---: |
| Plus FY 18 Revenues | 9,323 |
| Less FY 18 Expenses | 11,094 |
| Net Other Financing Sources | - |
| FY 19 Beginning Fund Balance | 98,561 |

## State and Federal Educational Grants Fund

State and Federal Educational Grants Fund - The State and Federal Educational Grants Fund is used to account for revenues from federal, state and local grants for educational purposes.

## Beginning Balance

Plus FY 18 Revenues
Less FY 18 Expenses
Net Other Financing Sources
FY 19 Beginning Fund Balance
$\begin{array}{r}235,753 \\ \hline 1,086,950\end{array}$
1,077,522
$\frac{-}{245,181}$

## School Donations Fund

School Donations Fund - The School Donations Fund is used to account for donations from PTOs and booster clubs for educational purposes.

Beginning Balance
Plus FY 18 Revenues
Less FY 18 Expenses
Net Other Financing Sources
FY 19 Beginning Fund Balance

## Railroad Fund

Railroad Fund - The Railroad Fund is used to account for revenues and expenditures related to the operation of the railway station.

Beginning Balance
Plus FY 18 Revenues
Less FY 18 Expenses
Net Other Financing Sources
FY 19 Beginning Fund Balance


## Property Rental Fund

Property Rental Fund - The Property Rental Fund is used to account for revenues and expenditures related to the Town's rental of property.

| Beginning Balance | 40,113 |
| :--- | ---: |
| Plus FY 18 Revenues | 9,760 |
| Less FY 18 Expenses | 2,186 |
| Net Other Financing Sources | - |
| FY 19 Beginning Fund Balance | 47,687 |

## Movie Theater Building Fund

Movie Theater Building Fund - The Movie Theater Building Fund is used to account for Movie Theater building revenues and expenditures.

| Beginning Balance | 591,400 |
| :--- | :---: |
| Plus FY 18 Revenues | 126,177 |
| Less FY 18 Expenses | 21,504 |
| Net Other Financing Sources | - |
| FY 19 Beginning Fund Balance | 696,073 |

## Parking Fund

Parking Fund - The Parking Fund is used to account for fees-in lieu-of the required parking spaces pursuant to section 8-2c of the Connecticut general statutes and a portion of the parking lot permit fees. These can be used for the repair and maintenance, expansion, and improvement of public parking facilities.

| Beginning Balance | 758,008 |
| :--- | :---: |
| Plus FY 18 Revenues | 167,583 |
| Less FY 18 Expenses | 103,620 |
| Net Other Financing Sources | - |
| FY 19 Beginning Fund Balance | 821,971 |

Beginning Balance
Plus FY 18 Revenues
Less FY 18 Expenses
Net Other Financing Sources
FY 19 Beginning Fund Balance

## Affordable Housing Fund

Affordable Housing Fund - The Affordable Housing Fund is used to account for building permit fees to be used for affordable housing projects.

## Beginning Balance

Plus FY 18 Revenues
Less FY 18 Expenses
Net Other Financing Sources
FY 19 Beginning Fund Balance
$\frac{-}{184,535}$

68,901
170,675
184,535

Visual and Performing Arts Fund
Visual and Performing Arts Fund - The Visual and Performing Arts Fund is used to account for revenues and expenditures related to school musicals and other arts.

Beginning Balance
Plus FY 18 Revenues
72,908
66,908
Less FY 18 Expenses
Net Other Financing Sources
FY 19 Beginning Fund Balance 65,962

## School Energy Efficiency Fund

School Energy Efficiency Fund - The School Energy Efficiency
Fund is used to account for energy efficiency programs.

Beginning Balance
$(252,094)$
Plus FY 18 Revenues
Less FY 18 Expenses
Net Other Financing Sources
FY 19 Beginning Fund Balance
$(252,094)$

## Road Paving Fund

Road Paving Fund - The Road Paving Fund is used to account for expenditures relating to various road paving projects throughout the Town

Beginning Balance
Plus FY 18 Revenues
Less FY 18 Expenses
Net Other Financing Sources
FY 19 Beginning Fund Balance $\quad 4,063,823$

## Small Bonded Capital Projects Fund

Small Bonded Capital Projects Fund - The Small Bonded Capital Projects Fund is used to account for expenditures related to small bonded capital projects that are not significant enough to be a standalone fund.

Beginning Balance
Plus FY 18 Revenues
Less FY 18 Expenses
Net Other Financing Sources
FY 19 Beginning Fund Balance
$(746,763)$
2,298,976
$3,566,372$
520,633

## South School Improvements Fund

South School Improvements Fund - The South School Improvements Fund is used to account for expenditures related to improvements at the South School.

Beginning Balance
Plus FY 18 Revenues
Less FY 18 Expenses
Net Other Financing Sources
FY 19 Beginning Fund Balance
$(867,653)$
-
$\begin{array}{r}759,331 \\ \hline(108,322)\end{array}$

## Town Hall Renovations Fund

Town Hall Renovations Fund - the Town Hall Renovations Fund is used to account for expenditures related to renovations at the town hall.

Beginning Balance
Plus FY 18 Revenues
Less FY 18 Expenses
Net Other Financing Sources
FY 19 Beginning Fund Balance
$\qquad$

## Saxe School Improvements Fund

Saxe School Improvements Fund - The Saxe School Improvements Fund is used to account for expenditures related to improvements at the Saxe School.

| Beginning Balance | $(885,245)$ |
| :--- | ---: |
| Plus FY 18 Revenues | $2,716,133$ |
| Less FY 18 Expenses | $4,776,528$ |
| Net Other Financing Sources | $2,980,000$ |
| FY 19 Beginning Fund Balance | 34,360 |

## Vine Cottage Fund

Vine Cottage Fund - The Vine Cottage Fund is used to account for expenditures related to a feasibility study of the Vine Cottage. If a renovations project is commissioned, it would also be reported here.

Beginning Balance
Plus FY 18 Revenues
Less FY 18 Expenses
Net Other Financing Sources
FY 19 Beginning Fund Balance

## Tax Funded Capital Fund

Tax Funded Capital Fund - The Tax Funded Capital Fund is used to account for capital acquisitions which, by nature, occur over the course of multiple years.

## Beginning Balance

Plus FY 18 Revenues
Less FY 18 Expenses 2,394,897
Net Other Financing Sources
FY 19 Beginning Fund Balance

## Special Bonding Fund

Special Bonding Fund - The Special Bonding Fund is used to provide working capital for projects that will be ultimate financed through general obligation bonds.

| Beginning Balance | $2,624,829$ |
| :--- | ---: |
| Plus FY 18 Revenues | 15,115 |
| Less FY 18 Expenses | 130,494 |
| Net Other Financing Sources | 737,063 |
| FY 19 Beginning Fund Balance | $3,246,513$ |

## Waveny Roof Fund

Waveny Roof Fund - The Waveny Roof Fund is used to account for expenditures related to a replacing the roof at Waveny.

Beginning Balance
Plus FY 18 Revenues
Less FY 18 Expenses
Net Other Financing Sources
FY 19 Beginning Fund Balance
$\square$
$(1,071,557)$

## Track Fund

Track Fund - The Track Fund is used to account for expenditures relating to the high school track replacement and the water tower turf.

1,191,962
$2,300,000$
36,481

Beginning Balance
Plus FY 18 Revenues
Less FY 18 Expenses $\quad 5,154,919$

| Net Other Financing Sources | $5,687,922$ |
| :--- | ---: |
| 19 | 578,073 |

$\qquad$

## Mead Baseball Fields Fund

Mead Baseball Fields Fund - The Mead Baseball Fields Fund is used to account for expenditures relating to Mead Park baseball fields.

Beginning Balance
Plus FY 18 Revenues
Less FY 18 Expenses
Net Other Financing Sources
FY 19 Beginning Fund Balance
$\begin{array}{r}500,000 \\ \hline 883,743\end{array}$
Public Safety Radio Fund

| Public Safety Radio Fund - The Public Safety Radio Fund is |
| :--- | :--- | :---: |
| used to account for expenditures relaing to the improvement of |
| the public safety radio system. |

Accrual Basis of Accounting - The method of accounting in which transactions are recorded at the time they are earned or incurred, as opposed to when cash is received or spent.

Appropriation - An authorization made by the appropriating authority of a government which permits officials to incur obligations against and to make expenditures of governmental resources.

Board of Finance - An eleven member board responsible for annual budget reviews and approvals, the setting of the annual mill rate, approving account transfers and special appropriations, administering the pension fund, and bond issues.

Town Council- New Canaan's legislative body. Twelve members are elected, six members in every odd-numbered year to serve four-year, staggered terms. The primary responsibilities of the Council encompass bylaws, ordinances and approval of appropriations.

Budget - A plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

CAFR - (Comprehensive Annual Financial Report) - A governmental unit's official annual report prepared and published as a matter of public record; contains general purpose financial statements, introductory material, schedules to demonstrate legal compliance and statistical information.

CALEA- Commission on Accreditation for Law Enforcement Agencies, Inc. is a credentialing authority, based in the United States, whose primary mission is to accredit public safety agencies, namely law enforcement agencies, training academies, communications centers, and campus public safety agencies.

Capital Budget - A plan of proposed capital projects and the means of financing them for the current fiscal period.
CIP- Capital Improvement Plan
CIRMA- Connecticut Interlocal Risk Management Agency was established in 1980 in response to the municipal insurance crisis of the time.

Collective Bargaining Agreement - A contract between the Town of New Canaan and the various employee bargaining groups which defines working conditions, salary and benefits, and job categories.

Contingency - Monies set-aside in the operating budget to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

Contractual Employee - An individual who is hired to work on a specific project and is employed for the duration of that project. Contractual employees are employed via a contractual services agreement.

Credit Rating - A rating set by an independent agency which reflects an entity's ability to repay debt resulting from the sale of bonds. Moody's Investor Service, Standard and Poor's Corp., and Fitch Investor Service are the three major rating agencies in the United States.

CT-DPH-Connecticut Department of Public Health

Debt Service - The amount of money needed to be placed in the annual operating budget to pay interest and principal on outstanding debt in full and on schedule.

DEEP- Connecticut Department of Energy and Environmental Protection
Encumbrance - Commitment of funds to be used for goods and services not yet delivered. Funds are usually reserved or set aside, and encumbered once a contractual obligation has been entered.

Enterprise Funds - These funds account for operations of the Town to provide goods or services to the general public on a continuing basis that will be financed or recovered primarily through user charges.

Expenditure - A payment, or an incurred liability to make a payment, for an asset or an expense.
First Selectman- The First Selectman, as the Chief Executive, is responsible for the procurement and administration of all functions and services required by the Town Charter. The Board of Selectmen, collectively, initiates all budget requests and appropriations, acts as purchasing agent for the Town, and approves all nonelected appointments to Boards, Commissions and Committees.

Fiscal Year - A twelve month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. New Canaan operates on a fiscal year of July 1 - June 30.

Full-Time Employee - An individual who works year round for more than 30 hours per week. These individuals are eligible for all Town benefits.

Fund Accounting - An accounting practice which segregates assets and related liabilities and residual equities for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations, and which operates as a separate fiscal entity with a self-balancing set of accounts.

Fund Balance - The difference between assets and fund liabilities of governmental and similar trust funds.
GAAP (Generally Accepted Accounting Principles) - Uniform minimum standards and guidelines for financial accounting and reporting.

General Fund - The general operating fund of the Town. All unrestricted resources except those required to be accounted for in another fund and are accounted for in this fund.

General Obligation Bonds - Bonds for whose payment the full faith and credit of the issuing body are pledged. Commonly considered to be those bonds payable from taxes and other general revenues.

Goal - A general statement of purpose. A goal provides a framework within which the department can operate.
Grand List - A listing of total assessed value of the real estate, personal property and automobiles within the Town boundaries.

GFOA- Government Finance Officers Association is a professional association of approximately 19,000 state, provincial, and local government finance officers in the United States and Canada

Grant Agency - Any private, non-profit agency which receives funding from the Town of New Canaan to provide services to residents of the Town.

Internal Service Fund - A type of proprietary fund where the financing of goods or services provided by one department or agency to other departments or agencies is accounted for on a cost-reimbursement bases. Internal Service Funds use a full accrual basis of accounting.

Line Item - Also called an account. A specific expenditure or revenue category within a departmental budget, e.g., postage, electric, travel, or printing and duplication.

Mill Rate - The rate used in calculating taxes based on the valuation of property, expressed in mills per dollar of property value. A mill is equivalent to one one-thousandth of a dollar of assessed value.

Modified Accrual Accounting - A basis of accounting in which revenues are recorded when collected and expenditures are recorded when encumbered.

Objective - A statement of anticipated level of achievements, usually quantifiable and with a specified period of time.

OPEB- Other Post-Employment Benefits refers to the benefits, other than pensions, that a state or local government employee receives as part of his or her package of retirement benefits.

Operating Budget - A plan of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The adoption of an annual operating budget is required by Town Charter.

Output - The amount of services provided such as the number of lane miles resurfaced or the tons of refuse collected.

Part-Time Employee - An individual who works year round for no more than 19 hours per week. These individuals are not eligible for Town benefits.

Pay-as-You-Go Basis - A term used to describe the financial policy of a governmental unit that finances all or a portion of its capital outlays from current revenues rather than by borrowing.

Performance Measurements - A set of quantitative data that gauges the overall effectiveness and efficiency of governmental programs.

Property Tax - An assessment against real property (i.e. buildings, equipment, and vehicles) based on the property's value multiplied by the mill rate.

Revenue - Income received from all sources appropriated for the payment of expenses.

Risk Management -. All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

Self-Insurance - The retention of a risk of loss arising out of the ownership of property or from some other case, instead of transferring that risk to an independent third party through the purchase of an insurance policy.

Tax Collection Rate - The amount of taxes collected compared to the total taxes levied in a given fiscal year.

Tax Levy - The total amount of taxes imposed by a governmental unit.

Temporary Employee - Any individual who works more than 19 hours per week for less than 120 days per year. These individuals are not eligible for any Town benefits.

User Fee - A charge levied against users of a service or purchasers of a product provided or sold by a governmental unit

WWTP- Wastewater Treatment Plant


[^0]:    Source: U.S. Bureau of Economic Analysis, November 2017

[^1]:    For line item detail budget see the Revenue \& Expenditure Summary Section

[^2]:    * several late winter storms

