TOWN OF NEW CANAAN ADOPTED OPERATING BUDGET July 1 2019 to June 30 2020

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CONTACT US: Finance Department New Canaan Town Hall 77 Main Street New Canaan CT, 06840 Tel: 203-594-3022 SOUTH SCHOOL

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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	\$148,439,179	\$147,940,415	-0.34%

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	\$28.80 million
Town Health & Other Employee Benefits	7.84 million
Board of Education Pension	0.38 million
Board of Education 401A	0.13 million
Board of Education Operations	79.15 million
Board of Education Health & Other Employee Benefits	12.29 million
Town Tax Supported Capital	1.26 million
BOE Tax Supported Capital	0.47 million
Town Debt Service	9.38 million
Board of Education Debt Service	6.84 million
Board of Education IT Leases	0.63 million
Contingency	0.50 million
Operating Transfers & Outside Agencies	3.27 million
Total Expenditures	\$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 NEW CANAAN, CT 06840 TELEPHONE: (203) 594-3000

## Board of Finance 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 \$3,000,000.

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 \$3,000,000.** 

## 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.

- 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 2018-2019 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.
- 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 <u>Comprehensive Building Review</u> 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.
- 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 2019-2020, 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:

- 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 1.25x 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:

- 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 "actualto-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.

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.....

# **Municipal Officials**

## 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.

	GE	NERAL FUND	REVENUES				
	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20	REVISED-AD	OPTED
Revenue Category	ACTUALS	ACTUALS	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

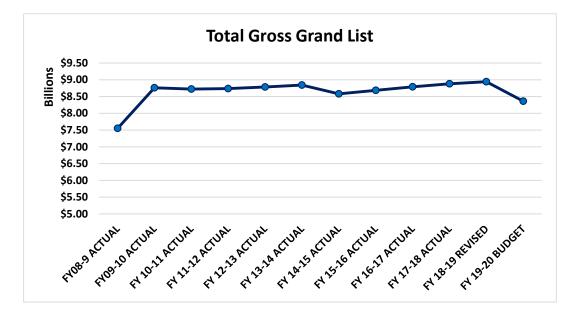


# II. BUDGETED REVENUES & SIGNIFICANT VARIANCES

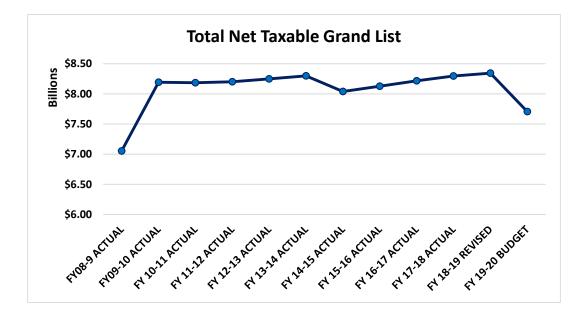
# **Grand List**

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%.

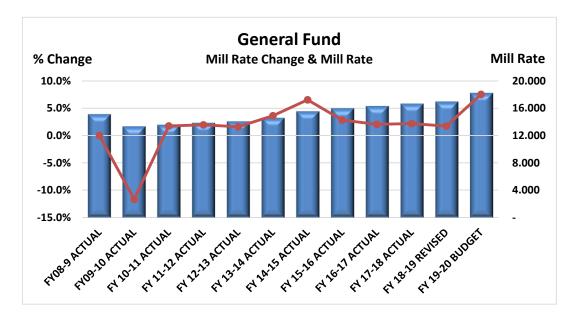






## Mill Rate

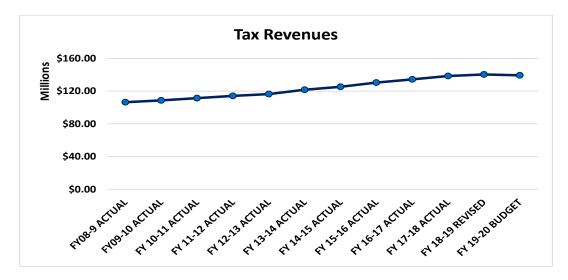
The Mill Rate combined with the Grand List determines how much tax revenue is collected by the Town. During the 2008 revaluation the Town experienced a 16.2% increase to the net taxable Grand List. As a result the Mill Rate in effect for FY 09-10 dropped 11.7% from 15.117 to 13.351. The FY 19-20 Mill 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.





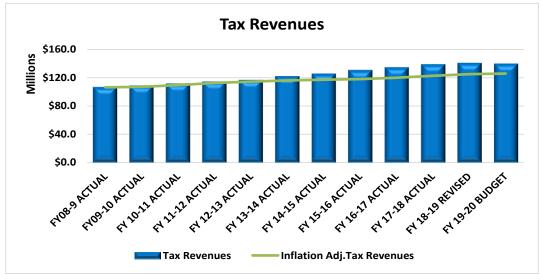
## **Total Revenues**

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**

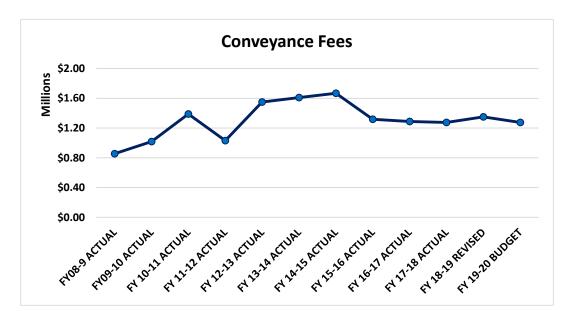
Tax revenues account for 94.2% of total revenues. Tax revenues are a function of the Grand List and the Mill Rate. The \$139.4 million budgeted tax revenues for FY 19-20 are 0.7% less than FY 18-19 revised revenues of \$140.4 million. As stated above, the reduced budgeted revenue is a result of the approved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





## **Conveyance Fees**

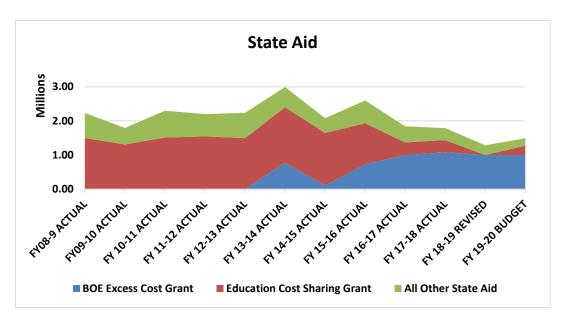
In Connecticut, sellers are responsible for paying a conveyance tax upon the transfer of title to real property. There are two conveyance taxes to be paid, one to the state and one to the municipality where the property is located. The Town of New Canaan collects 0.25% of the sale price on properties 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.

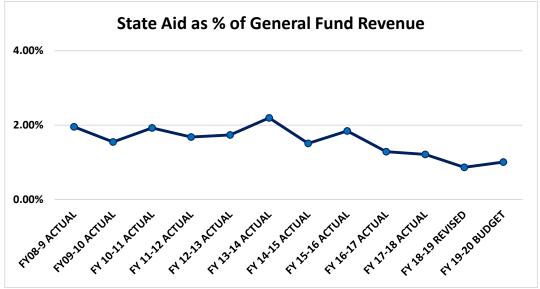


## State Aid

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.



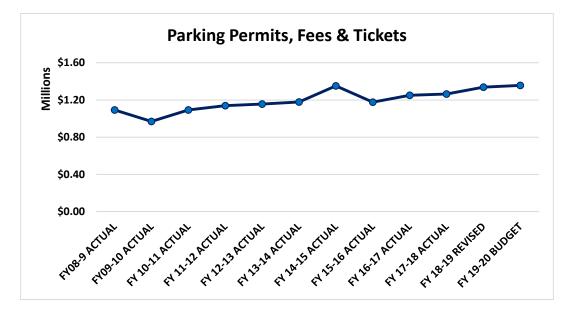




## **Parking Permits & Fees**

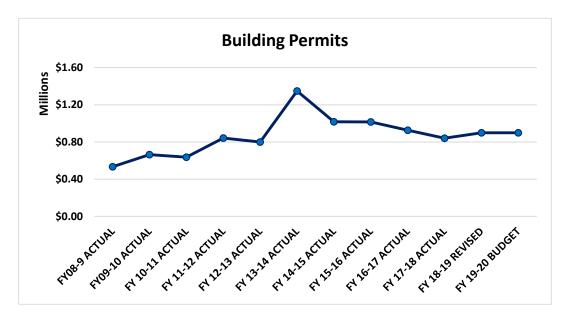
Parking Permits & Fees are associated with the following: permits, tickets, meters, day passes, and parking fees. This revenue does not include railroad station parking, which is accounted for in the Railroad Fund. The \$1.4 million budgeted Parking Fees for FY 19-20 are 1.4% higher than FY 18-19 revised 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.

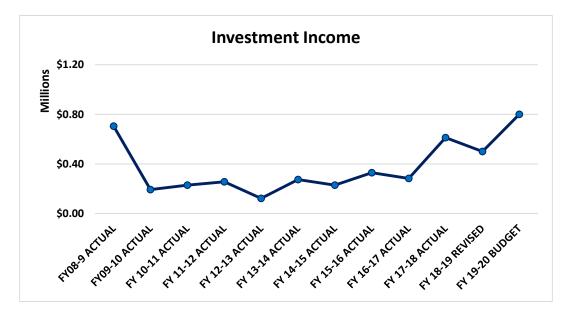


## **Investment Income**

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

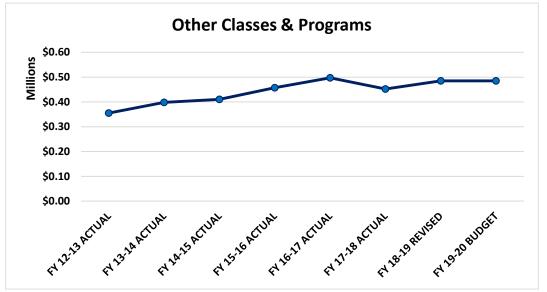


to reimburse the Town for projects that had been financed with cash reserves. The replenishment of cash to increase the amount of reserves to be invested and the improving rates in the investment market contributed to the higher investment income. The \$0.8 million budgeted Investment Income revenues for FY 19-20 are 60.0% higher than 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**

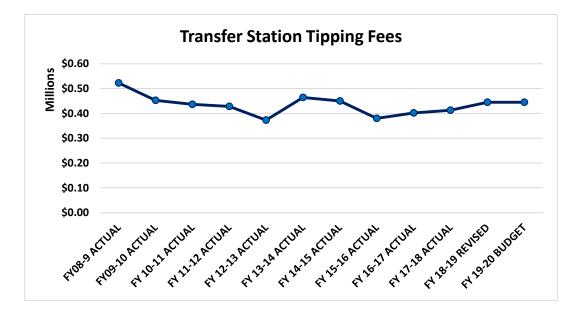
Other Classes & Programs are associated with fees paid by users of various programs and classes offered by the Town of New Canaan Recreation Department. The \$0.5 million budgeted Other Classes & Programs revenues for FY 19-20 are flat compared to the FY 18-19 revised revenues.





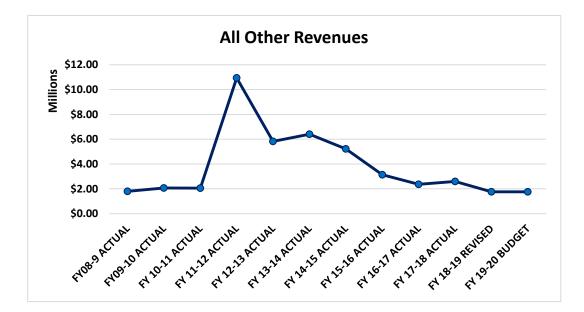
## **Transfer Station Tipping Fees**

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**

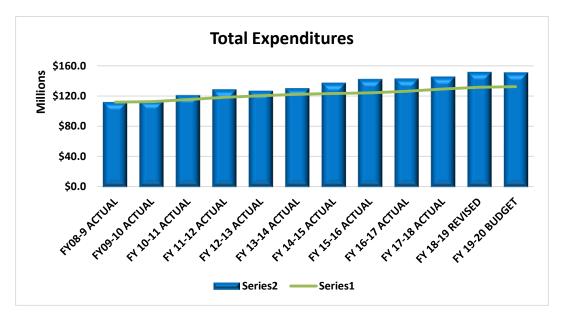
The majority of All Other Revenues are miscellaneous reimbursement and fees paid for a variety of Town services. The increase in FY 11-12 is the result of the State contributing \$7,364,217 into the Teacher's Pension Plan on behalf of the Town. That amount was a pass through and recorded as both revenue 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.





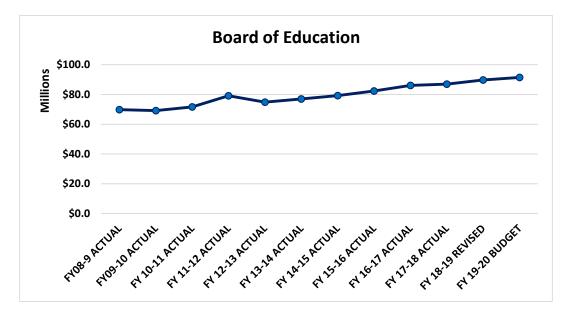
# III. BUDGETED EXPENDITURES & SIGIFICANT VARIANCES

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.

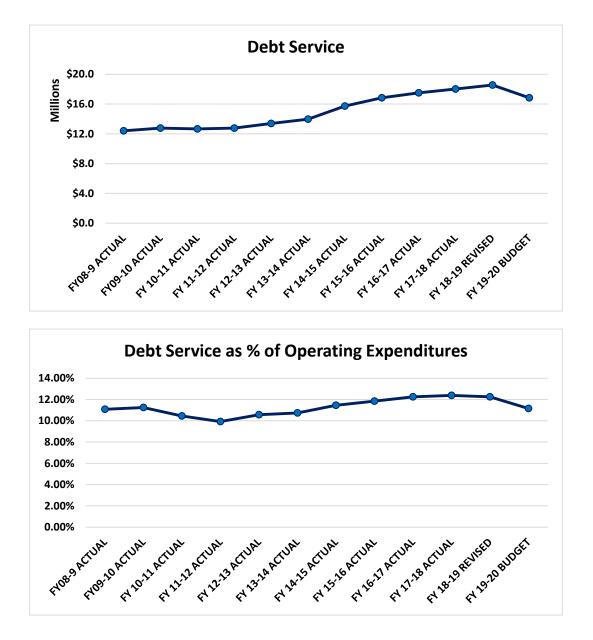




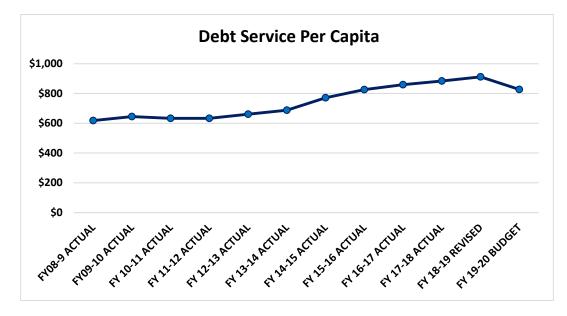
## **Debt Service**

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.

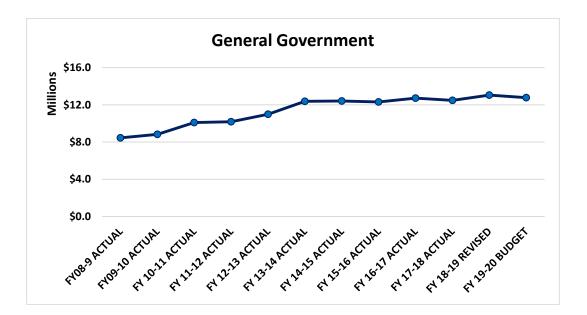






## **General Government**

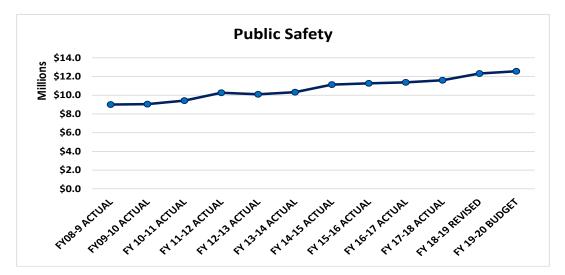
General Government comprises the general purpose functions of the Town and accounts for 8.5% of FY 19-20 General Fund expenses. The major drivers of General Government expenses are wages and employee benefits. The \$12.8 million budgeted expenses for the General Government represent a 2.0% decrease over 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.





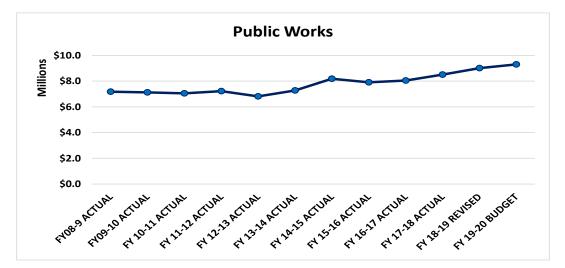
## **Public Safety**

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**

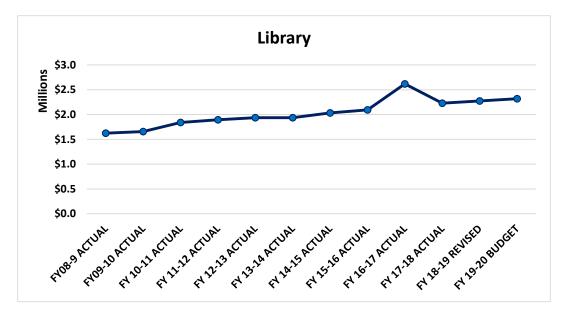
Public Works accounts for 6.2% of General Fund expenses, with wages and employee benefits accounting for a majority of these expenses. The Highway Division is the largest segment of the Public Works Department. The Highway Division is responsible for maintaining the Town's roadways, sidewalks, and drainage 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.





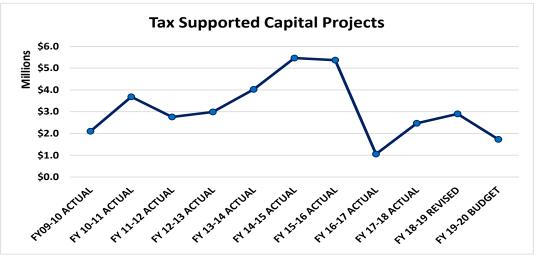
## Library

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.

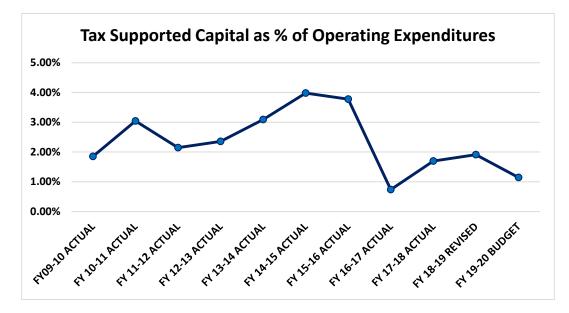


## **Tax Supported Capital Projects**

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.

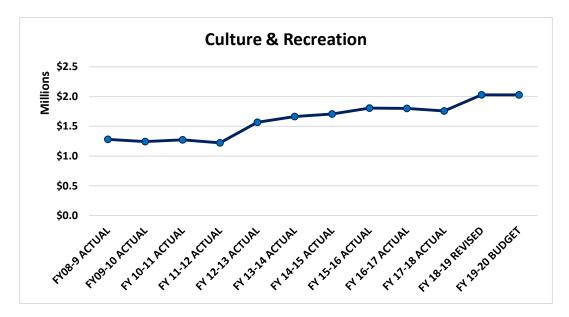






# **Culture & Recreation**

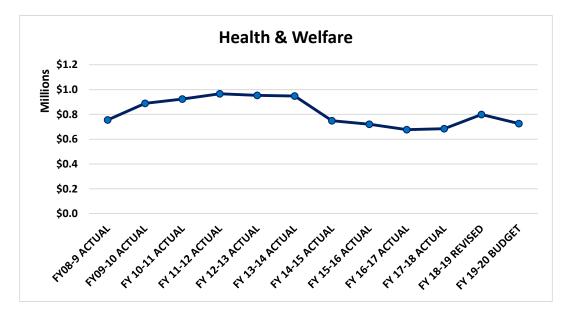
Culture and Recreation accounts for 1.3% of General Fund expenses, with wages and employee benefits accounting for a majority of these expenses. The \$2.0 million budgeted expenses for Culture & Recreation is comparable to the \$2.0 million in FY 18-19.



# Health & Welfare

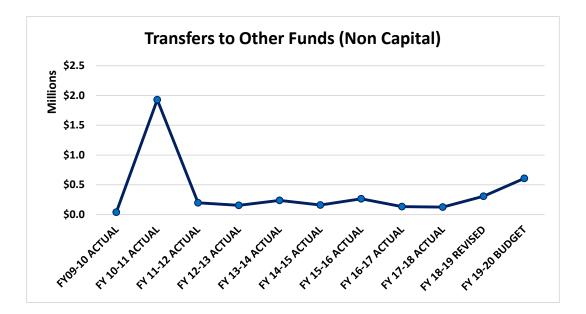
Health & Welfare accounts for 0.5% of General Fund expenses. Funding to outside agencies that provide services to residents of New Canaan accounts for 13% of the Health and Welfare. The \$0.7 million budgeted expenses for Health and Welfare represent a 9.1% decrease over the FY 18-19 revised budget of \$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)

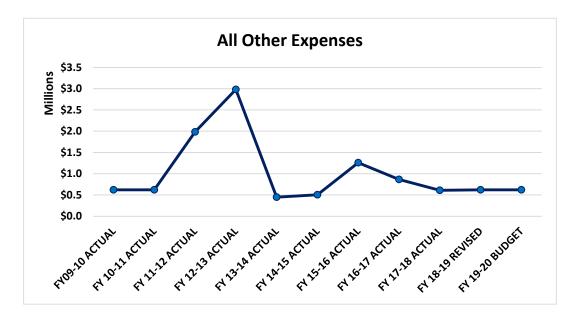
Transfer to Others Funds (Non Capital) are transfers from the General Fund to other funds including the Waveny Pool Fund for debt service, for the Sewer Utility Fund. These accounts also include the Contingency Reserve. The \$0.61 million budgeted expense is a 97.28% % increase over the FY 18-20 revised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





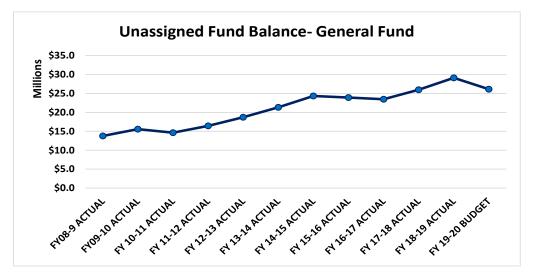
## **All Other Expenses**

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.

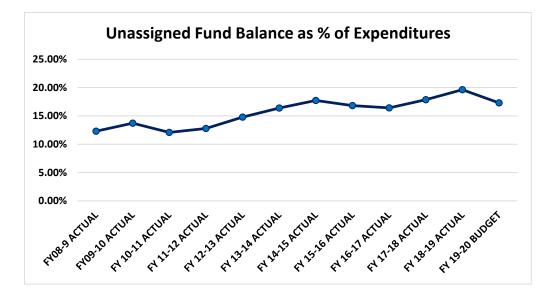


## **Fund Balance**

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 ACTUALS	FY 17-18 ACTUALS	FY 18-19 ADOPTED	FY 18-19 REVISED	FY 19-20 ADOPTED	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)	-19.1%
Beginning Fund Balance	2,372,659	2,621,104	2,933,461	2,933,461	2,933,461	-	0.0%
Ending Fund Balance	2,621,104	2,933,461	2,933,461	2,933,461	2,933,461	-	0.0%
Animal Control Fund Revenues	25,363	26,057	30,305	30,305	30,605	300	1.0%
Animal Control Fund Expenditures	38,129	22,168	30,305	30,305	30,605	300	1.0%
Beginning Fund Balance	61,379	48,613	52,502	52,502	52,502	-	0.0%
Ending Fund Balance	48,613	52,502	52,502	52,502	52,502	-	0.0%
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%
Vaveny 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%
<b>,</b>							

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.



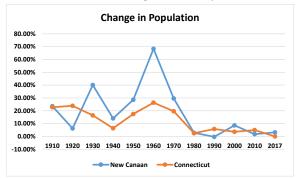
The Town, rich in its antiquity, developed from its early years as a New England village with a heritage primarily of agriculturalists and shoemakers into a cultured suburban community. Most residents are in the executive, professional, financial, technical, and managerial categories employed in New 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.



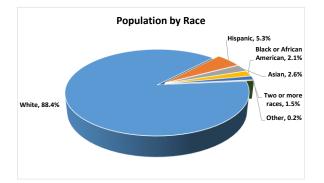


## Population

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.

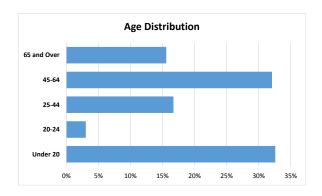


The racial makeup of the town was 88.4% White-non Hispanic, 5.3% Hispanic or Latino, 2.6% Asian, 2.1% Black or African American, 1.5% two or more races and 0.2% identified as Other.



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.



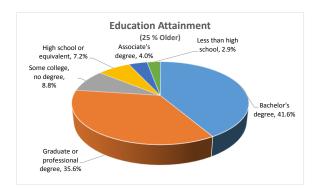
## Education & Education Attainment

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

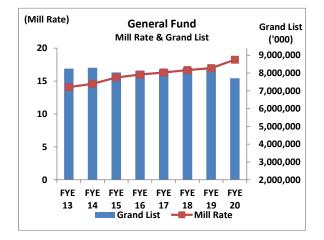
A positive sign of recovery is that both the state's and city's unemployment rates are down year over year. The Connecticut Department of Labor, in its December 2018 release of Labor Force Data, reported that year to date 4.2% of the labor force remain unemployed statewide compared to 4.7% for the same 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.

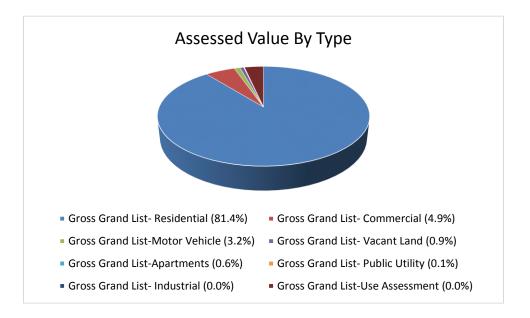
#### **Property Values**

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	Estimated	Percent of						
	Assessed	Taxes	Taxable						
	Valuation	Payable	Assessed						
			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					
			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 Far	nily Income	Per Capita In	come					
	2000	2017	200	<u>2017</u>					
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.

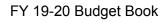


Employment Sector									
	Town of Ne	w Canaan	Fairfield	County	State of Connecticut				
	Number	Percent	Number	Percent	Number	Percent			
Agriculture, Forestry, Fishing, Hunting & Mining	11	0.1	1,340	0.3	7,166	0.4			
Construction	350	4.4	31,151	6.6	104,122	5.8			
Manufacturing	289	3.6	38,867	8.2	191,519	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

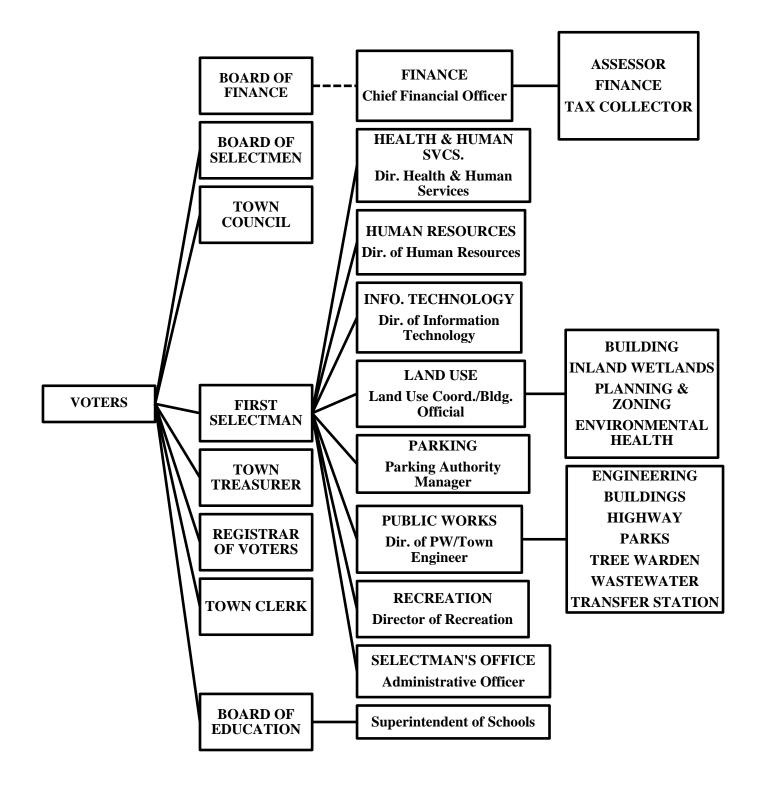
Per Capita Personal Income - by Metropolitan Area, 2015-2017						
Metropolitan Statistical Area	2015	2016	2017			
Bridgeport-Stamford-Norwalk, CT	\$ 104,893	\$ 106,464	\$ 110,104			
San Jose-Sunnyvale-Santa Clara, CA	84,960	90,863	96,623			
San Francisco-Oakland-Hayward, CA	82,523	86,434	91,459			
Naples-Immokalee-Marco Island, 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			

Source: U.S. Bureau of Economic Analysis, November 2017



Unemployment									
Yearly	Town of	Bridgeport	State of	United					
Average	New Canaan	Labor Market	Connecticut	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	<ul> <li>Protect Physical Character</li> <li>Preserve And Enhance Open Space</li> <li>Preserve Historic Resources</li> <li>Promote Community Involvement</li> </ul>
NURTURE DOWNTOWN	<ul> <li>Maintain And Enhance The Character Of Downtown</li> <li>Rationalize Parking</li> <li>Guide Development And Redevelopment</li> <li>Support Downtown</li> <li>Address Other Downtown Issues</li> </ul>
ENHANCE LIVABILITY	<ul> <li>Provide Appropriate Facilities and Services</li> <li>Protect Residential Neighborhoods</li> <li>Provide For A Diverse Housing Portfolio</li> <li>Enhance The Walking Environment</li> <li>Enhance Bicycle Circulation</li> <li>Enhance Wireless Communications</li> <li>Enhance Energy Services</li> <li>Support Transit</li> <li>Address Other Livability Issues</li> </ul>
ACHIEVE SUSTAINABILITY AND RESILIENCY	<ul> <li>Maintain Environmental Health</li> <li>Promote Sustainability</li> <li>Promote Resiliency</li> <li>Address Other Sustainability Issues</li> </ul>

#### 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, addition fiscal in to ensuring 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 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 (P-Cards) 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.

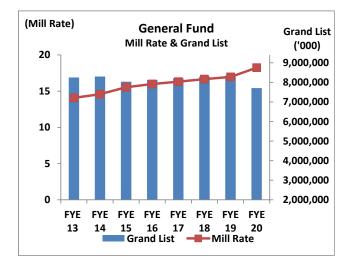
Fair Market Value	\$ 1,000,000
Assessment Factor	 70%
Assessed Value	\$ 700,000
Mill Rate	18.240
Annual Property Tax	\$ 12,768

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	Special Revenue Funds	Capital Projects Fund					
General Fund (A)	Sewer Fund <b>(A)</b>	School Energy Efficiency Fund					
Bridge Replacement Fund	School Lunch Fund	Road Paving Fund					
	Subrecipent Grants Fund	Small Bonded Capital Fund					
	Summer Learning Fund	South School Improvement Fund					
	Town Grants Fund	Town Hall Renovation Fund					
	Special Projects Fund	Saxe School Improvement Fund					
	Extra Duty Fund	Vine Cottage Fund					
	Town Clerk Fund <b>(A)</b>	Tax Supported Capital Fund					
	State & Federal Grants Fund	Special Bonding Fund					
	School Donations Fund	Waveny Roof Fund (A)					
	Railroad Fund <b>(A)</b>	Track Fund					
	Property Rental Fund (A)	Mead Baseball Fund					
	Movie Theater Building Fund (A)	Public Safety Radio Fund					
	Parking Fund <b>(A)</b>						
	Affordable Housing Fund						
	Visual Arts Fund						

### Proprietary Funds

Internal Service Funds Board of Education Health Benefits Fund Town Health Benefits Fund

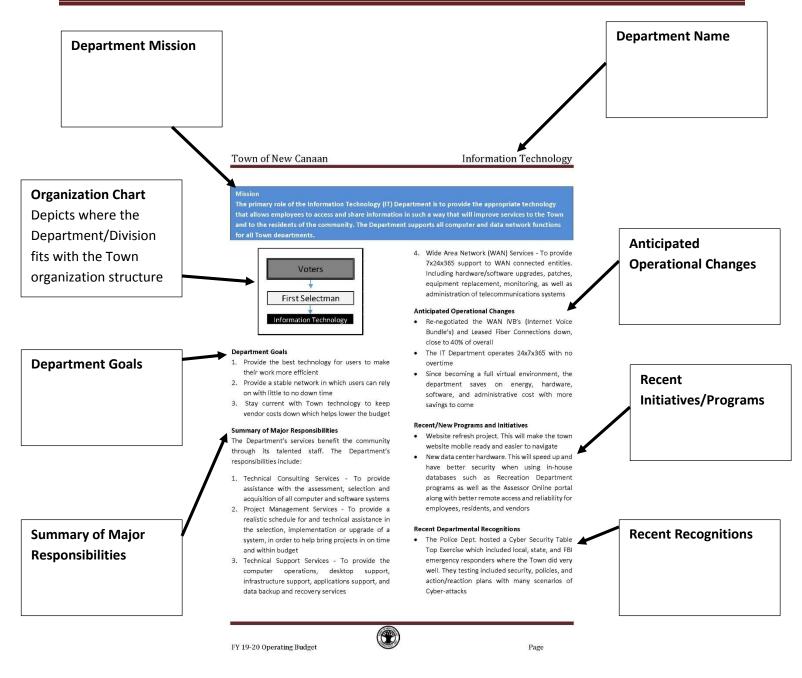
#### **Fiduciary Funds**

Pension Trust Funds Private-Purpose Trust Funds Custodial Funds

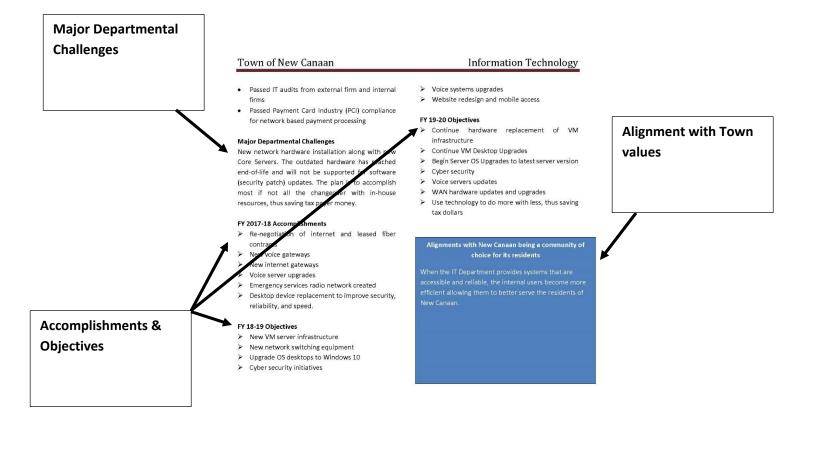
#### Notes

(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.







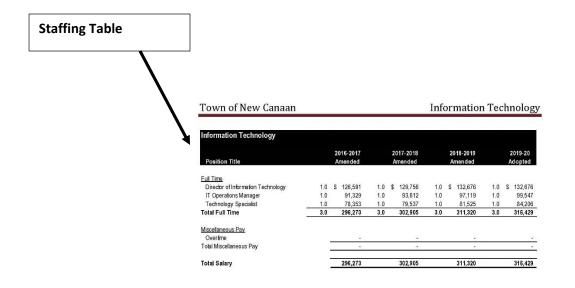


FY 19-20 Operating Budget



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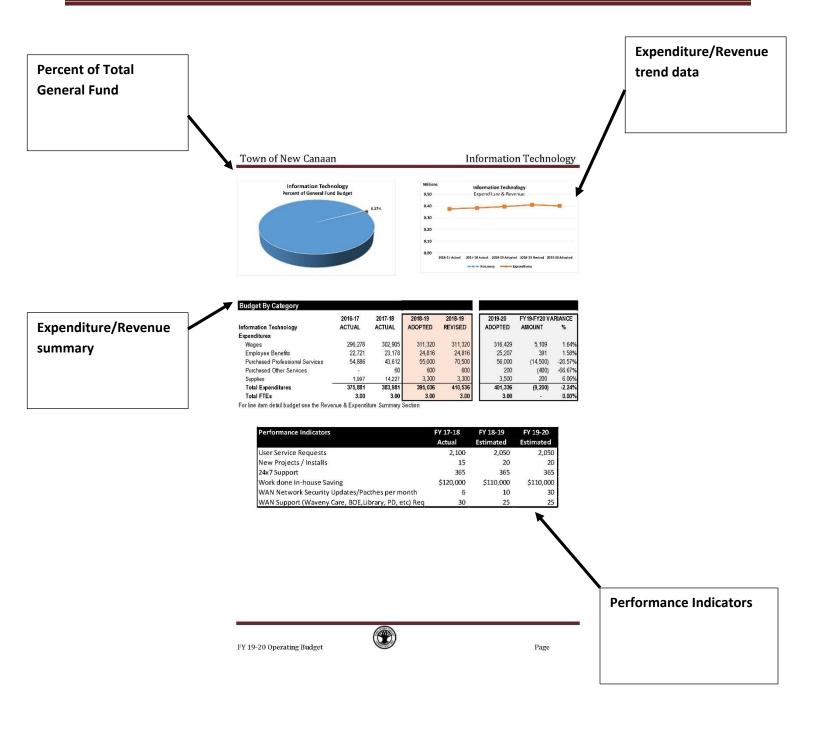


FY 19-20 Operating Budget

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## NOTICE AND WARNING TOWN OF NEW CANAAN Town Council Public Hearing on 2019-2020 Budget

(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:

	2018-2019		2019-2020			
	Amended		Approved		\$ Change From	% Change From
	Budget		Budget		FY19 Budget	FY19 Budget
General Government	Duuger		Duuger		<u>i i i i i budget</u>	<u>i i i i i i buuget</u>
Selectmen	\$ 506,233	\$	562,391	\$	56,158	11.09%
Town Clerk	434,329	Ψ	435,447	Ψ	1,118	0.26%
Finance	1,095,850		1,053,926		(41,924)	-3.83%
Human Resources	396,568		394,098		(2,470)	-0.62%
Information Technology	410,536		401,336		(9,200)	-2.24%
Legal	322,700		330,000		7,300	2.26%
Tax Collector	243,963		251,445		7,482	3.07%
Assessor	338,721		342,892		4,171	1.23%
Registrar of Voters	136,210		131,581		(4,629)	-3.40%
Parking Authority	464,153		504,444		40,291	8.68%
Conservation Commission	-		15,000		15,000	
Total General Government	4,349,263		4,422,560		73,297	1.69%
Benefits and Insurance						
Pension & OPEB	6,532,813		6,306,117		(226,696)	-3.47%
Insurance	1,625,000		1,538,732		(86,268)	-5.31%
Total Benefits and Insurance	8,157,813		7,844,849		(312,964)	-3.84%
Public Safety						
Police	6,466,313		6,589,757		123,444	1.91%
Animal Control / Park Ranger	113,426		114,630		1,204	1.06%
Fire & Fire Marshal	3,838,204		3,843,657		5,453	0.14%
Ambulance	553,798		550,934		(2,864)	-0.52%
Emergency Management	34,314		35,000		686	2.00%
Land-Use	1,343,243		1,423,561		80,318	5.98%
Total Public Safety	12,349,297		12,557,539		208,242	1.69%
Public Works						
Director's Office	358,290		431,145		72,855	20.33%
Engineering	239,635		228,801		(10,834)	-4.52%
Town Buildings	993,759		998,287		4,528	0.46%
Highway	3,219,812		3,241,708		21,896	0.68%
Transfer Station	1,463,685		1,612,680		148,996	10.18%
Parks	1,745,874		1,788,329		42,455	2.43%
Nature Center	58,375		58,332		(43)	-0.07%
Town Utilities	478,000		485,000		7,000	1.46%
Tree Service	404,086		404,086		-	0.00%
Town Hall Annex	44,204		45,850		1,646	3.72%
Total Public Works	9,005,719		9,294,219		288,500	3.20%
Descretion						
Recreation	4 400 050		1 100 000		(1.020)	0.000/
Rec - Administration / Programs	1,183,352		1,182,332		(1,020)	-0.09%
Rec - Waveny	156,583		158,981		2,398	1.53%
Rec - Paddle Tennis	34,998		36,254		1,256	3.59%
Rec - Park Buildings Rec - Civic Activities	201,772 25,350		206,193 25,750		4,421 400	2.19% 1.58%
Rec - Lapham Comm Center	25,350 337,890		331,374		(6,516)	-1.93%
	557,090		551,574		(0,510)	-1.93%



Total Recreation         2,029,056         2,029,775         718         0.04%           Health A Human Services         555,701         586,073         (72,228)         -11,03%           Total Human Services         655,701         586,073         (72,228)         -11,03%           Muman Services         655,701         586,073         (72,228)         -11,03%           Muman Services         40,000         40,000         -         0,00%           New Grann Cares         77,500         -         (77,00)         -0,00%           New Grann Cares         77,500         -         (77,00)         -0,00%           State Crais         5,000         5,000         -         0,00%           New Grann Memb Read         5,000         5,000         -         0,00%           Commung Prog Memil Weinks         5,000         23,000         -         0,00%           Commung Prog Memil Weinks         271,447         -         0,00%         -           Contends         271,447         21,400         -         0,00%           Contends         271,447         -         0,00%         0,00%           Contends         271,447         -         0,00%         0,00%	Rec - Pool Operations Kiwanis		 89,111	88,891	 (220)	-0.25%
Health A Human Services         055701         586.073         (72.628)         -11.03%           Muman Services Agencies         658.001         566.073         (72.628)         -11.03%           Muman Services Agencies         46.000         46.000         -         0.00%           New Canad Case         17.500         -         0.00%           New Canad Case         17.500         -         0.00%           New Canad Case         17.500         -         0.00%           New Canad Case         5.000         5.000         -         0.00%           Mark Galance Care         5.000         5.000         -         0.00%           Mark Services Agencies         5.000         2.000         18.000         360.00%           Mark Service Agencies         5.000         2.000         16.000         -         0.00%           Other Agencies         140.000         140.000         -         0.00%	Total Recreation		2,029,056	2,029,775	718	0.04%
Health A Human Services         055701         586.073         (72.628)         -11.03%           Muman Services Agencies         658.001         566.073         (72.628)         -11.03%           Muman Services Agencies         46.000         46.000         -         0.00%           New Canad Case         17.500         -         0.00%           New Canad Case         17.500         -         0.00%           New Canad Case         17.500         -         0.00%           New Canad Case         5.000         5.000         -         0.00%           Mark Galance Care         5.000         5.000         -         0.00%           Mark Services Agencies         5.000         2.000         18.000         360.00%           Mark Service Agencies         5.000         2.000         16.000         -         0.00%           Other Agencies         140.000         140.000         -         0.00%	Health & Human Services					
Total Human Services         658,701         586,703         (72,628)         -11.03%           Human Services Agencies         668,701         586,073         (72,628)         -11.03%           Kits In Creat         56,000         -         0.00%         0.00%           Kits In Creat         56,000         -         0.00%           New Classin Clear err         5,000         5,000         -         0.00%           Demate Valence Crists Clear         5,000         5,000         -         0.00%           Smart Propen         -         -         -         -         0.00%           Smart Propen         -         -         -         -         0.00%           Community Propen         271.047         -         0.00%         -         0.00%           Charlwing Stroke Agencies         140,000         -         0.00%         -         0.00%           Charlwing Stroke Agencies         619,680         619,680         -         0.00%         -         0.00%         -           Charlwing Stroke Agencies         619,680         619,680         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         - <td></td> <td></td> <td>658.701</td> <td>586.073</td> <td>(72.628)</td> <td>-11.03%</td>			658.701	586.073	(72.628)	-11.03%
detabort         46,000         -         0.00%           Mex Grans Cars         61,000         -         0.00%           New Grans Cars         17,500         -         017,500         -         0.00%           Mex Grans Cars         17,500         -         017,500         -         0.00%           Domest Colles Cars         5,000         5,000         -         0.00%         0.00%           Domest Colles Cars         5,000         5,000         -         0.00%         0.00%           State Colles Cars         5,000         22,000         18,000         360,00%         -         0.00%           Other Agencies         140,000         -         0.00%         -         0.00%         -         0.00%           Option Cars         71,047         271,047         -         0.00%         -         0.00%           Option Cars         71,047         271,047         -         0.00%         -         0.00%           Option Cars         71,047         271,047         -         0.00%         -         0.00%         0.00%         0.00%         0.00%         0.00%         0.00%         0.00%         0.00%         0.00%         0.00%         0.00%			 	 		
detabort         46,000         -         0.00%           Mex Grans Cars         61,000         -         0.00%           New Grans Cars         17,500         -         017,500         -         0.00%           Mex Grans Cars         17,500         -         017,500         -         0.00%           Domest Colles Cars         5,000         5,000         -         0.00%         0.00%           Domest Colles Cars         5,000         5,000         -         0.00%         0.00%           State Colles Cars         5,000         22,000         18,000         360,00%         -         0.00%           Other Agencies         140,000         -         0.00%         -         0.00%         -         0.00%           Option Cars         71,047         271,047         -         0.00%         -         0.00%           Option Cars         71,047         271,047         -         0.00%         -         0.00%           Option Cars         71,047         271,047         -         0.00%         -         0.00%         0.00%         0.00%         0.00%         0.00%         0.00%         0.00%         0.00%         0.00%         0.00%         0.00%						
Kds In Crists         56,000         56,000         -         0.00%           Kds In Crists         5,000         -         (17,500)         -         0.00%           Child Gudance Grieff         5,000         5,000         -         0.00%           Demote: Volters         5,000         5,000         -         0.00%           Meas Co-Wheels         5,000         5,000         -         0.00%           Meas Co-Wheels         5,000         23,000         18,000         360.00%           Communy Prog Montal Waters         5,000         140,000         -         0.00%           Communy Prog Montal Waters         5,000         23,000         -         0.00%           Communy Prog Montal Waters         271,047         -         0.00%         0.00%           Mark Charles         271,047         271,047         -         0.00%           Total Water         23,000         23,000         -         0.00%           Total Water         23,000         23,000         -         0.00%           Total Other Agencies         619,680         619,680         -         0.00%           Total Other Agencies         619,680         619,680         -         0.00%	-		10.000	40.000		0.000/
New Canada Cases         17,500         -         (10,700)         -100,00%           Domate Volence Critis Card         5,000         5,000         -         0,00%           Domate Volence Critis Card         5,000         5,000         -         0,00%           Smat Prepare         -         -         -         0,00%           Smat Prepare         -         -         -         0,00%           Community Program         5,000         -         0,00%         -         0,00%           SW Reg Mental Health Boad         5,000         -         0,00%         -         0,00%           Chard Mutants         5,000         -         0,00%         -         0,00%           Chard Mutants         2,271,477         -         0,00%         -         0,00%           Chard Mutants         2,271,477         -         0,00%         -         0,00%           Chard Mutants         2,276,866         2,756,86         -         0,00%         -         0,00%           Interfund Transfers         -         12,000         12,000         -         0,00%         -         0,00%         -         0,00%         -         0,00%         -         0,00%         - <td></td> <td></td> <td></td> <td>,</td> <td>-</td> <td></td>				,	-	
Chail Guidance Center         5,000         5,000         -         0.00%           Meast Or Wheels         5,000         5,000         5,000         -         0.00%           Meast Or Wheels         5,000         5,000         -         0.00%         0.00%           Meast Or Wheels         5,000         23,000         18,000         360,00%         -         0.00%           Community Prog Metric Wellines         500         -         -         -         -         0.00%           Mass Month Hardines         500         23,000         18,000         360,00%         -         0.00%           Other Agencies         140,000         -         -         0.00%         -         0.00%           Day Cars Center         31,1847         -         0.00%         2.000%         -         0.00%           Trans Privas Schools         2275,686         2.75,686         -         0.00%         0.0				-	(17,500)	
Mease Or Wroels         5.000         5.000         2.000%         -         0.00%           Community Prog Merial Vellenses         5.000         23,000         18,000         360.00%           Vite J. Mont Health Board         500         -         (50)         -         0.00%           Vite J. Mont Health Board         140,000         -         0.00%         -         0.00%           Vite J. Mont Health Board         271,047         271,047         -         0.00%           Boy Care Contre         31,947         -         0.00%         -         0.00%           Boy Care Contre         275,686         275,686         -         0.00%         -         0.00%           Probate Coard         12,000         12,000         -         0.00%         -         0.00%           Library Operating         2,274,886         2,320,250         45,364         1.99%         -         -         0.00%           Library Operating         2,274,886         2,320,250         45,364         1.99%         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -				5,000	-	
Sina Program         Community Program         Commit Program         Community Program         C	Domestic Violence Crisis Cntr			5,000	-	0.00%
Community Prog Menial Weilness         5.000         2.3000         18,000         380.00%           SW Ray, Month Handh Bhand         500         -         (500)         -         0.007%           Total Human Service Agencies         140,000         140,000         -         0.007%           Magn Month Handh Bhand         271,047         271,047         -         0.007%           Magn Month Handh Bhand         271,047         271,047         -         0.007%           Magn Month Month Service Agencies         275,686         275,686         -         0.007%           Day Care Carrier         31,947         31,947         -         0.007%           Trans Provals Schools         212,000         12,000         -         0.007%           Library         2,274,886         2,320,250         45,364         1.99%           Library         2,274,886         2,320,250         45,364         1.99%           Interfund Transfers         76,125         -         0.007%         -           Town Uis Sever Commodian         76,125         -         0.007%         -           Interfund Transfers         -         -         -         -         -           Town Only Operating Expense <t< td=""><td>Meals On Wheels</td><td></td><td>5,000</td><td>5,000</td><td>-</td><td>0.00%</td></t<>	Meals On Wheels		5,000	5,000	-	0.00%
Sev Reg. Metail Health Board         500         -         (500)         -         (500)         -         0.00%           Other Agencies         140,000         140,000         -         0.00%         0.00%           Other Agencies         31,947         31,947         -         0.00%           HealthWeilins         275,686         275,686         0.00%           Charan Private Shouls         225,066         275,686         0.00%           Charan Private Shouls         2274,886         2,320,250         45,364         1.99%           Total Ubmary Operating         2,274,886         2,320,250         45,364         1.99%           Library         2,274,886         2,320,250         45,364         1.99%           Total Library         2,274,886         2,320,250         45,364         1.99%           Ibrary         2,274,886         2,320,250         45,364         1.99%           Interfund Transfers         700         10,026%         1.99%         1.97%         1.644%           Toru Ut Sever Combration         76,125         .         0.00%         .         0.56%           Contingency         200,000         500,000         300,000         150,00%         .         15.			-	-	-	
Total Human Service Agencies         440,000         140,000         -         0.00%           Other Agencies         271,047         271,047         -         0.00%           Mealth/Willam         271,047         271,047         -         0.00%           By Care Cener         31,947         31,947         -         0.00%           Trans Provide Shools         275,686         275,686         -         0.00%           Probate Court         12,000         12,000         -         0.00%           Total Other Agencies         619,680         -         0.00%         0.00%           Library         2,274,886         2,320,250         45,364         1.99%         0.00%           Interfund Transfers         76,125         -         0.00%         0.00%         0.00%           Transfer Ton Mil Sever Contribution         76,125         76,125         -         0.00%         0.45,364         1.99%           Interfund Transfers         73,996         31,750         (6,246)         -5,47%         0.00%         0.62,440         -5,47%           Interfund Transfers         70,996         31,750         (6,246)         -5,47%         0.56%           Contil Sever Contribution         76,125			,	23,000	,	
Other Agencies         271,047         271,047         .         0.00%           Day Care Center         31,947         31,947         .         0.00%           Trans Philot Shools         275,686         .         0.00%           Charma Philot Shools         220,000         29,000         .         0.00%           Trans Philot Shools         619,680         619,680         .         0.00%           Total Other Agencies         619,680         619,680         .         0.00%           Library         2,274,886         2,320,250         45,364         1.99%           Total Library         2,274,886         2,320,250         45,364         1.99%           Interfund Transfers         76,125         .         0.00%         .           Tom Lif Save Combation         76,125         .         0.00%         .         .           Transfer To Wavery Pool Fund         71,141,121         107,875         (6,246)         .5.47%           Interfund Transfers less Capital         114,121         107,875         (6,246)         .5.47%           Contingency         200,000         500,000         300,000         150,00%         .           BOE Ponsion         360,000         378,437	÷			 140.000	 (500)	
Heathworking       271,047       271,047       -       0.00%         Day Can Carrer       31,947       31,947       -       0.00%         Trans Protein Schools       275,686       -       0.00%         Chonner 27 V       220,000       29,000       -       0.00%         Protein Court       12,000       -       0.00%       0.00%         Library       12,000       -       0.00%       0.00%         Library Operating       2,274,886       2,320,250       45,364       1.99%,         Interfund Transfers       -       0.00%       1.99%,       1.99%,       1.99%,         Interfund Transfers       -       0.00%       1.99%,       1.64,4%,       1.99%,         Interfund Transfers Less Capital       76,125       -       0.00%,       16,44%,       1.44,121       107,875       (6,246)       -5,47%,         Interfund Transfers Less Capital       114,121       107,875       (6,246)       -5,47%,       5,40,291,282       224,283       0.66%,         Contingency       200,000       500,000       300,000       150,00%,       36,000,35,000       36,84%,         Total Operating Expense       \$ 40,353,537       \$ 40,931,257       \$ 577,720       1.4	-		140,000	140,000		0.0070
Day Care Carrier         31,947         31,947          0.00%           Trans Fiviats Shools         275,686         275,686          0.00%           Channel 78 TV         22,000          0.00%          0.00%           Total Other Agencies         619,680         619,680          0.00%           Library         2,274,886         2,320,250         45,364         1.99%           Library         2,274,886         2,320,250         45,364         1.99%           Interfund Transfers         76,125          0.00%           Transfer To Wavery Pool Fund         76,125          0.00%           Operating Transfer               Transfer To Wavery Pool Fund         114,121         107,875         (6,246)         -5,47%           Interfund Transfers Less Capital         114,121         107,875         (6,246)         -5,47%           Town Only Operating Expense         \$ 39,698,537         \$ 39,922,820         \$ 224,283         0.56%           Contingency         200,000         \$ 500,000         300,000         150,00%           BOE Pension         360,000         378,437	•		271.047	271,047	-	0.00%
Trans Protes Educids         275,686         -         0.00%           Channer / ST V         29,000         29,000         -         0.00%           Proteste Court         12,000         12,000         -         0.00%           Library         619,680         619,680         -         0.00%           Library         2,274,886         2,320,250         45,364         1.99%           Interfund Transfers         -         -         0.00%           Total Library         2,274,886         2,320,250         45,364         1.99%           Interfund Transfers         -         -         0.00%         -           Transfer Tor Wavery Pool Fund         76,125         -         0.00%         -           Interfund Transfers         -         -         -         -         -           Transfer Tor Wavery Pool Fund         71,750         (6,246)         -5.47%         -         -           Town Only Operating Expense         \$ 39,696,537         \$ 39,9322,820         \$ 224,283         0.56%           Contingency         200,000         500,000         300,000         150,00%         -         1.43%           Proposed Bonded Capital         Twm         \$ 6,486,345         <					-	
Product Court         12,000         -         0.00%           Total Other Agencies         619,680         619,680         -         0.00%           Library Total Library Deprating Total Library         2,274,886         2,320,250         45,364         1,99%           Interfund Transfers Tom Util Swer Contribution Operating Transfer         76,125         -         0.00%           Transfer To Wavery Pool Fund         76,125         -         0.00%           Interfund Transfers         37,996         31,750         (6,246)         -16,44%           Transfer To Wavery Pool Fund         114,121         107,875         (6,246)         -5,47%           Interfund Transfers Iess Capital         114,121         107,875         (6,246)         -5,47%           Town Only Operating Expense         \$ 39,698,537         \$ 39,922,820         \$ 224,283         0,56%           Contingency         200,000         500,000         300,000         150,00%           BOE 401A Match         95,000         130,000         35,000         36,84%           Town Tax Funded Capital         Twm         \$ 6,486,345         \$ 5,407,971         \$ (1,078,374)         -16,63%           Town Tax Funded Capital         Twm         \$ 6,486,345         \$ 5,407,971         \$ (1,	Trans Private Schools		275,686	275,686	-	
Total Other Agencies         619,680         619,680         -         0.00%           Library Library Operating Total Library         2,274,886         2,320,250         45,364         1,99%           Interfund Transfers         2,274,886         2,320,250         45,364         1,99%           Interfund Transfers         76,125         -         0.00%           Interfund Transfers         76,125         -         0.00%           Transfer To Waveny Pool Fund         37,996         31,750         (6,246)         -5,47%           Interfund Transfers Iess Capital         114,121         107,875         (6,246)         -5,47%           Town Only Operating Expense         \$ 39,698,537         \$ 39,922,820         \$ 224,283         0.56%           Contingency         200,000         500,000         300,000         150.00%           BOE Pension         360,000         378,437         18,437         5,12%           Proposed Bonded Capital         Town         S         6,486,345         \$ 5,407,971         \$ (1,078,374)         -16.63%           Town Tax Funded Capital         Town         S         6,486,345         \$ 5,407,971         \$ (1,078,374)         -16.63%           Town Tax Funded Capital         Town         S					-	
Library Library Operating Total Library         2.274,886         2.320,250         45,364         1.99%           Interfund Transfers Tom Uil Sever Controlution Operating Transfer         76,125         76,125         0.00%           Tom Uil Sever Controlution Operating Transfer         76,125         76,125         0.00%           Interfund Transfers Less Capital         114,121         107,875         (6,246)         -16,44%           Interfund Transfers less Capital         114,121         107,875         (6,246)         -5,47%           Interfund Transfers less Capital         114,121         107,875         (6,246)         -5,47%           Town Olly Operating Expense         \$ 39,698,537         \$ 39,922,820         \$ 224,283         0.56%           Contingency         200,000         500,000         300,000         150.00%           BOE Pension         360,000         378,437         18,437         5.12%           BOE 401A Match         95,000         130,000         35,000         36,84%           Total Operating Expense         \$ 6,486,345         \$ 5,407,971         \$ (1,500,000)         16,53%           Town Tax Funded Capital Town         1,214,947         1,226,427         \$ 41,480         3.41%           Town Tax Funded Capital Town         \$ 6,486,345 </td <td></td> <td></td> <td></td> <td> /</td> <td> -</td> <td></td>				 /	 -	
Library Operating Total Library         2.274,886         2.320,250         45,364         1.99%           Interfund Transfers Tom Uil Swer Contribution Operating Transfer         76,125         0.00%         1.6,44%         1.99%           Interfund Transfers         76,125         0.00%         1.6,44%         1.6,44%         1.6,44%           Interfund Transfers         76,125         0.00%         1.6,44%         1.6,44%         1.6,44%           Interfund Transfers less Capital         114,121         107,875         (6,246)         -5,47%           Interfund Transfers less Capital         114,121         107,875         (6,246)         -5,47%           Town Only Operating Expense         \$ 39,698,537         \$ 39,922,820         \$ 224,283         0.56%           Contingency         200,000         500,000         300,000         150.00%           BOE Pension         360,000         378,437         18,437         5,12%           BOE 401A Match         95,000         130,000         35,000         36,40%           Transfer from Special Bond Fund Transfer from Special Bond Fund Town Tax Funded Capital Town         \$ 6,486,345         \$ 5,407,971         \$ (1,078,374)         -16,63%           Capital Expenditures - Board of Education Proposed Bonded Capital Town         \$ 40,353,537	Total Other Agencies		619,680	619,680	-	0.00%
Library Operating Total Library         2.274,886         2.320,250         45,364         1.99%           Interfund Transfers Tom Uil Swer Contribution Operating Transfer         76,125         0.00%         1.6,44%         1.99%           Interfund Transfers         76,125         0.00%         1.6,44%         1.6,44%         1.6,44%           Interfund Transfers         76,125         0.00%         1.6,44%         1.6,44%         1.6,44%           Interfund Transfers less Capital         114,121         107,875         (6,246)         -5,47%           Interfund Transfers less Capital         114,121         107,875         (6,246)         -5,47%           Town Only Operating Expense         \$ 39,698,537         \$ 39,922,820         \$ 224,283         0.56%           Contingency         200,000         500,000         300,000         150.00%           BOE Pension         360,000         378,437         18,437         5,12%           BOE 401A Match         95,000         130,000         35,000         36,40%           Transfer from Special Bond Fund Transfer from Special Bond Fund Town Tax Funded Capital Town         \$ 6,486,345         \$ 5,407,971         \$ (1,078,374)         -16,63%           Capital Expenditures - Board of Education Proposed Bonded Capital Town         \$ 40,353,537	Library					
Total Library         2,274,886         2,320,250         45,364         1.99%           Interfund Transfers         Town Uil Sever Contribution         0,00%         0,00%         0,00%         0,00%           Operating Transfer         76,125         -         0,00%         -	•		2 274 886	2 320 250	45 364	1 99%
Interfund Transfers         76,125         76,125         76,125         0.00%           Operating Transfer         37,996         31,750         (6,246)         -16,44%           Transfer To Waveny Pool Fund         37,996         31,750         (6,246)         -5,47%           Interfund Transfers Iess Capital         114,121         107,875         (6,246)         -5,47%           Town Only Operating Expense         \$ 39,698,537         \$ 39,922,820         \$ 224,283         0.56%           Contingency         200,000         500,000         300,000         150.09%           BOE Pension         360,000         378,437         18,437         5,12%           BOE 401A Match         95,000         130,000         35,000         36.84%           Total Operating Expense         \$ 40,353,537         \$ 40,931,257         \$ 577,720         1.43%           Capital Expenditures - Town         \$ 6,486,345         \$ 5,407,971         \$ (1,078,374)         -16,63%           Transfer Tom Special Bond Fund         Town         \$ 6,486,345         \$ 5,407,971         \$ (1,500,000)         \$ (1,500,000)         \$ 1,214,947         1,256,247         \$ 41,480         3.41%           Town Tax Funded Capital         Town         \$ 6,486,345         \$ 5,607,971			 	 	 	
Town Uil Sewer Contribution       76,125       76,125       0.00%         Operating Transfer       37.996       31.750       (6,246)       -16.44%         Interfund Transfers less Capital       114,121       107,875       (6,246)       -5.47%         Interfund Transfers less Capital       114,121       107,875       (6,246)       -5.47%         Town Only Operating Expense       \$ 39,698,537       \$ 39,922,820       \$ 224,283       0.56%         Contingency       200,000       500,000       300,000       150.00%         BOE Pension       360,000       378,437       18,437       5.12%         BOE 401A Match       95,000       130,000       35,000       36.84%         Total Operating Expense       \$ 40,353,537       \$ 40,931,257       \$ 577,720       1.43%         Capital Expenditures - Town Proposed Bonded Capital Town Tax Funded Capital Town       \$ 6,486,345       \$ 5,407,971       \$ (1,078,374)       -16.63%         Town Tax Funded Capital Town Tax Funded Capital Town       \$ 6,486,345       \$ 5,407,971       \$ (1,078,374)       -16.63%         Town Tax Funded Capital Town       \$ 6,486,345       \$ 5,407,971       \$ (1,078,374)       -16.63%         Town Tax Funded Capital Town       \$ 6,486,345       \$ 5,407,971       \$ (1,078,374)			, ,		,	
Operating Transfer Transfer To Waveny Pool Fund         37,996 31,750         31,750 (6,246)         -16,44% -5,47%           Interfund Transfers less Capital         114,121         107,875         (6,246)         -5,47%           Town Only Operating Expense         \$ 39,698,537         \$ 39,922,820         \$ 224,283         0.56%           Contingency         200,000         500,000         300,000         150.00%           BOE Pension         360,000         378,437         18,437         5.12%           BOE 401A Match         95,000         130,000         35,000         36.84%           Total Operating Expense         \$ 40,353,537         \$ 40,931,257         \$ 577,720         1.43%           Proposed Bonded Capital Transfer from Special Bond Fund Town Tax Funded Capital Town Tax Funded Capital Town Tax Funded Capital (Spec. Appr.)         Town         \$ 6,486,345         \$ 5,407,971         \$ (1,078,374)         -16.63%           Capital Expenditures - Board of Education Proposed Bonded Capital Town Tax Funded Capital (Spec. Appr.)         Town         \$ 5,48,345         \$ 5,407,971         \$ (1,500,000)         \$ (1,500,000)           Rotapital Expenditures - Board of Education Proposed Bonded Capital Town Tax Funded Capital Expenditures - Board of Education Proposed Bonded Capital Boe E         558,900         2,270,500         406,24%           Capital Expenditures - Boar	Interfund Transfers					
Transfer To Waveny Pool Fund       37,996       31,750       (6,246)       -16,44%         Interfund Transfers less Capital       114,121       107,875       (6,246)       -5,47%         Interfund Transfers less Capital       114,121       107,875       (6,246)       -5,47%         Town Only Operating Expense       \$ 39,698,537       \$ 39,922,820       \$ 224,283       0.56%         Contingency       200,000       500,000       300,000       150.00%         BOE Pension       360,000       378,437       18,437       5,12%         BOE 401A Match       95,000       130,000       35,000       36,84%         Total Operating Expense       \$ 40,353,537       \$ 40,931,257       \$ 577,720       1.43%         Capital Expenditures - Town       \$ 6,486,345       \$ 5,407,971       \$ (1,078,374)       -16.63%         Transfer from Special Bond Fund       Town       \$ 6,486,345       \$ 5,407,971       \$ (1,078,374)       -16.63%         Town Tax Funded Capital       Town       \$ 6,486,345       \$ 5,407,971       \$ (1,078,374)       -16.63%         Town Tax Funded Capital       Town       \$ 6,486,345       \$ 5,407,971       \$ (1,078,374)       -16.63%         Town Tax Funded Capital       Town       \$ 6,486,345       <			76,125	76,125	-	0.00%
Interfund Transfers less Capital         114,121         107,875         (6,246)         -5.47%           Interfund Transfers less Capital         114,121         107,875         (6,246)         -5.47%           Town Only Operating Expense         \$ 39,698,537         \$ 39,922,820         \$ 224,283         0.56%           Contingency         200,000         500,000         300,000         150.00%           BOE Pension         366,000         378,437         18,437         5.12%           BOE 401A Match         95,000         130,000         35,000         36.84%           Total Operating Expense         \$ 40,353,537         \$ 40,931,257         \$ 577,720         1.43%           Capital Expenditures - Town Proposed Bonded Capital Town Tax Funded Capital         Town         \$ 6,486,345         \$ 5,407,971         \$ (1,078,374)         -16.63%           Town Tax Funded Capital         Town         \$ 6,486,345         \$ 5,407,971         \$ (1,078,374)         -36.84%           Town Tax Funded Capital         Town         \$ 6,486,345         \$ 5,407,971         \$ (1,078,374)         -36.63%           Town Tax Funded Capital         Town         \$ 6,486,345         \$ 5,407,971         \$ (1,078,374)         -36.63%           Town Tax Funded Capital         Town         \$ 6			-	-	-	10.110
Interfund Transfers less Capital         114,121         107,875         (6,246)         -5.47%           Town Only Operating Expense         5         39,698,537         5         39,9922,820         5         224,283         0.56%           Contingency         200,000         500,000         300,000         150.00%           BOE Pension         360,000         378,437         18,437         5.12%           BOE 401A Match         95,000         130,000         35,000         366,84%           Total Operating Expense         \$         6,486,345         \$         5,407,971         \$         (1,078,374)         -16,63%           Transfer from Special Bond Fund         Town         \$         6,486,345         \$         5,407,971         \$         (1,078,374)         -16,63%           Town Tax Funded Capital         Town         \$         6,486,345         \$         5,407,971         \$         (1,500,000)           Town Tax Funded Capital         Town         \$         6,486,345         \$         5,407,971         \$         (1,500,000)           Town Tax Funded Capital         Town         \$         6,486,345         \$         5,407,971         \$         (1,500,000)           Rese         558,900	Transfer To Waveny Pool Fund		 ,	 ,	 <u> </u>	
Town Only Operating Expense         \$ 39,698,537         \$ 39,922,820         \$ 224,283         0.56%           Contingency         200,000         500,000         300,000         150.00%           BOE Pension BOE 401A Match         360,000         378,437         18,437         5.12%           Total Operating Expense         \$ 40,353,537         \$ 40,931,257         \$ 577,720         1.43%           Capital Expenditures - Town Proposed Bonded Capital Transfer from Special Bond Fund Town Tax Funded Capital Town Tax Funded Capital (Spec. Appr.)         Town Town         \$ 6,486,345         \$ 5,407,971         \$ (1,078,374) (1,500,000)         -16.63% (1,500,000)           Capital Expenditures - Town Proposed Bonded Capital Town Tax Funded Capital Town Tax Funded Capital Town Tax Funded Capital Town Tax Funded Capital Down Tax Funded Capital Town Tax Funded Capital Town Tax Funded Capital Proposed Bonded Capital Boe Expenditures - Board of Education Proposed Bondef Capital Boe Expenditures - Board of Educatio			114,121	107,875	(0,240)	-5.47 %
Contingency         200,000         500,000         300,000         150.00%           BOE Pension BOE Pension BOE 401A Match         360,000         378,437         18,437         5.12%           BOE 401A Match         95,000         130,000         35,000         36.84%           Total Operating Expense         \$ 40,353,537         \$ 40,931,257         \$ 577,720         1.43%           Capital Expenditures - Town Proposed Bonded Capital Transfer from Special Bond Fund Town Tax Funded Capital Town Tax Funded Capital Town Tax Funded Capital Town Tax Funded Capital Town Tax Funded Capital         Town 1,214,947         \$ 6,486,345         \$ 5,407,971         \$ (1,078,374) (1,500,000)         -16.63%           Capital Expenditures - Board of Education Proposed Bonded Capital Boe         Town 558,900         2,829,400         2,270,500         406.24%           Transfer from Special Bond Fund BOE Tax Funded Capital Boe         558,900         2,829,400         2,270,500         406.24%           Transfer from Special Bond Fund BOE Tax Funded Capital BOE         BOE         1,037,178         473,288         (563,891)         -54.37%           Total School Capital Expenditures         BOE         1,396,078         1,802,688         206,610         12.94%	Interfund Transfers less Capital		114,121	107,875	(6,246)	-5.47%
Contingency         200,000         500,000         300,000         150.00%           BOE Pension BOE Pension BOE 401A Match         360,000         378,437         18,437         5.12%           BOE 401A Match         95,000         130,000         35,000         36.84%           Total Operating Expense         \$ 40,353,537         \$ 40,931,257         \$ 577,720         1.43%           Capital Expenditures - Town Proposed Bonded Capital Transfer from Special Bond Fund Town Tax Funded Capital Town Tax Funded Capital Town Tax Funded Capital Town Tax Funded Capital Town Tax Funded Capital         Town 1,214,947         \$ 6,486,345         \$ 5,407,971         \$ (1,078,374) (1,500,000)         -16.63%           Capital Expenditures - Board of Education Proposed Bonded Capital Boe         Town 558,900         2,829,400         2,270,500         406.24%           Transfer from Special Bond Fund BOE Tax Funded Capital Boe         558,900         2,829,400         2,270,500         406.24%           Transfer from Special Bond Fund BOE Tax Funded Capital BOE         BOE         1,037,178         473,288         (563,891)         -54.37%           Total School Capital Expenditures         BOE         1,396,078         1,802,688         206,610         12.94%			 	 	 	
BOE Pension BOE 401A Match         360,000         378,437         18,437         5.12%           Total Operating Expense         \$ 40,353,537         \$ 40,931,257         \$ 577,720         1.43%           Capital Expenditures - Town Proposed Bonded Capital Transfer from Special Bond Fund Town Tax Funded Capital Town Tax Funded Capital (Spec. Appr.)         Town         \$ 6,486,345         \$ 5,407,971         \$ (1,078,374)         -16.63%           Capital Expenditures - Town Transfer from Special Bond Fund Town Tax Funded Capital         Town         \$ 6,486,345         \$ 5,407,971         \$ (1,078,374)         -16.63%           Capital Expenditures - Board of Education Proposed Bonded Capital         Town         \$ 6,486,345         \$ 5,407,971         \$ (1,500,000)         \$ (1,500,000)           Capital Expenditures - Board of Education Proposed Bonded Capital         Town         \$ 6,486,345         \$ 51,407,971         \$ (2,536,893)         -30.39%           Capital Expenditures - Board of Education Proposed Bonded Capital         Boe         558,900         2,829,400         2,270,500         406.24%           Transfer from Special Bond Fund BOE         Boe         558,900         2,829,400         2,270,500         406.24%           Transfer from Special Bond Fund BOE         1,037,178         473,288         (653,891)         -54.37%           Total School Capital Expenditures <td>Town Only Operating Expense</td> <td></td> <td>\$ 39,698,537</td> <td>\$ 39,922,820</td> <td>\$ 224,283</td> <td>0.56%</td>	Town Only Operating Expense		\$ 39,698,537	\$ 39,922,820	\$ 224,283	0.56%
BOE Pension BOE 401A Match         360,000         378,437         18,437         5.12%           Total Operating Expense         \$ 40,353,537         \$ 40,931,257         \$ 577,720         1.43%           Capital Expenditures - Town Proposed Bonded Capital Transfer from Special Bond Fund Town Tax Funded Capital Town Tax Funded Capital (Spec. Appr.)         Town         \$ 6,486,345         \$ 5,407,971         \$ (1,078,374)         -16.63%           Capital Expenditures - Town Transfer from Special Bond Fund Town Tax Funded Capital         Town         \$ 6,486,345         \$ 5,407,971         \$ (1,078,374)         -16.63%           Capital Expenditures - Board of Education Proposed Bonded Capital         Town         \$ 6,486,345         \$ 5,407,971         \$ (1,500,000)         \$ (1,500,000)           Capital Expenditures - Board of Education Proposed Bonded Capital         Town         \$ 6,486,345         \$ 51,407,971         \$ (2,536,893)         -30.39%           Capital Expenditures - Board of Education Proposed Bonded Capital         Boe         558,900         2,829,400         2,270,500         406.24%           Transfer from Special Bond Fund BOE         Boe         558,900         2,829,400         2,270,500         406.24%           Transfer from Special Bond Fund BOE         1,037,178         473,288         (653,891)         -54.37%           Total School Capital Expenditures <td>Contingency</td> <td></td> <td>200.000</td> <td>500.000</td> <td>300.000</td> <td>150.00%</td>	Contingency		200.000	500.000	300.000	150.00%
BOE 401A Match         95,000         130,000         35,000         36.84%           Total Operating Expense         \$ 40,353,537         \$ 40,931,257         \$ 577,720         1.43%           Capital Expenditures - Town Proposed Bonded Capital Transfer from Special Bond Fund Town Tax Funded Capital Town Tax Funded Capital Town         \$ 6,486,345         \$ 5,407,971         \$ (1,078,374)         -16.63%           Town Tax Funded Capital Town Tax Funded Capital (Spec. Appr.)         Town         \$ 6,486,345         \$ 5,407,971         \$ (1,078,374)         -16.63%           Capital Expenditures - Board of Education Proposed Bonded Capital Town Tax Funded Capital         Town         \$ 6,486,345         \$ 5,407,971         \$ (1,078,374)         -16.63%           Capital Expenditures - Board of Education Proposed Bonded Capital Boe         Town         \$ 1,214,947         1,256,427         \$ 41,480         3.41%           Capital Expenditures - Board of Education Proposed Bonded Capital Boe         Boe         558,900         2,829,400         2,270,500         406.24%           Transfer from Special Bond Fund BOE         Boe         558,900         2,829,400         2,270,500         406.24%           Total School Capital         Boe         1,037,178         473,288         (563,891)         -54.37%           Total School Capital Expenditures         Boe         1,037,1	5			,	,	
Total Operating Expense         \$ 40,353,537         \$ 40,931,257         \$ 577,720         1.43%           Capital Expenditures - Town Proposed Bonded Capital Transfer from Special Bond Fund Town Tax Funded Capital Town Tax Funded Capital Town Tax Funded Capital (Spec. Appr.)         Town Secial Bond Fund Town 1,214,947         \$ 6,486,345         \$ 5,407,971         \$ (1,078,374)         -16.63%           Capital Expenditures - Board of Education Proposed Bonded Capital Tansfer from Special Bond Fund BOE         Town 558,900         2,829,400         2,270,500         406.24%           Capital Expenditures - Board of Education Proposed Bonded Capital BOE         Boe         558,900         2,829,400         2,270,500         406.24%           Transfer from Special Bond Fund BOE         Boe         558,900         2,829,400         2,270,500         406.24%           Total School Capital         Boe         558,900         2,829,400         2,270,500         406.24%           Total School Capital         Boe         1,037,178         473,288         (563,891)         -54.37%	BOE Pension		360,000	378,437	18,437	5.12%
Capital Expenditures - Town         \$         6,486,345         \$         5,407,971         \$         (1,078,374)         -16.63%           Transfer from Special Bond Fund         Town         \$         6,486,345         \$         5,407,971         \$         (1,078,374)         -16.63%           Town Tax Funded Capital         Town         1,214,947         1,256,427         \$         41,480         3.41%           Town Tax Funded Capital (Spec. Appr.)         Town         646,240	BOE 401A Match		95,000	130,000	35,000	36.84%
Capital Expenditures - Town         \$         6,486,345         \$         5,407,971         \$         (1,078,374)         -16.63%           Transfer from Special Bond Fund         Town         \$         6,486,345         \$         5,407,971         \$         (1,078,374)         -16.63%           Town Tax Funded Capital         Town         1,214,947         1,256,427         \$         41,480         3.41%           Town Tax Funded Capital (Spec. Appr.)         Town         646,240						
Capital Expenditures - Town         \$         6,486,345         \$         5,407,971         \$         (1,078,374)         -16.63%           Transfer from Special Bond Fund         Town         \$         6,486,345         \$         5,407,971         \$         (1,078,374)         -16.63%           Town Tax Funded Capital         Town         1,214,947         1,256,427         \$         41,480         3.41%           Town Tax Funded Capital (Spec. Appr.)         Town         646,240						
Capital Expenditures - Town         \$         6,486,345         \$         5,407,971         \$         (1,078,374)         -16.63%           Transfer from Special Bond Fund         Town         \$         6,486,345         \$         5,407,971         \$         (1,078,374)         -16.63%           Town Tax Funded Capital         Town         1,214,947         1,256,427         \$         41,480         3.41%           Town Tax Funded Capital (Spec. Appr.)         Town         646,240				 	 	
Proposed Bonded Capital       Town       \$ 6,486,345       \$ 5,407,971       \$ (1,078,374)       -16.63%         Transfer from Special Bond Fund       Town       \$ 6,486,345       \$ 5,407,971       \$ (1,078,374)       -16.63%         Town Tax Funded Capital       Town       1,214,947       1,256,427       \$ 41,480       3.41%         Town Tax Funded Capital (Spec. Appr.)       Town       1,214,947       1,256,427       \$ 41,480       3.41%         Capital Expenditures - Board of Education       BoE       558,900       2,829,400       2,270,500       406.24%         Transfer from Special Bond Fund       BoE       558,900       2,829,400       2,270,500       406.24%         Transfer from Special Bond Fund       BoE       1,037,178       473,288       (563,891)       -54.37%         Total School Capital Expenditures       1,596,078       1,802,688       206,610       12.94%	Total Operating Expense		\$ 40,353,537	\$ 40,931,257	\$ 577,720	1.43%
Proposed Bonded Capital       Town       \$ 6,486,345       \$ 5,407,971       \$ (1,078,374)       -16.63%         Transfer from Special Bond Fund       Town       \$ 6,486,345       \$ 5,407,971       \$ (1,078,374)       -16.63%         Town Tax Funded Capital       Town       1,214,947       1,256,427       \$ 41,480       3.41%         Town Tax Funded Capital (Spec. Appr.)       Town       1,214,947       1,256,427       \$ 41,480       3.41%         Capital Expenditures - Board of Education       BoE       558,900       2,829,400       2,270,500       406.24%         Transfer from Special Bond Fund       BoE       558,900       2,829,400       2,270,500       406.24%         Transfer from Special Bond Fund       BoE       1,037,178       473,288       (563,891)       -54.37%         Total School Capital Expenditures       1,596,078       1,802,688       206,610       12.94%						
Proposed Bonded Capital       Town       \$ 6,486,345       \$ 5,407,971       \$ (1,078,374)       -16.63%         Transfer from Special Bond Fund       Town       \$ 6,486,345       \$ 5,407,971       \$ (1,078,374)       -16.63%         Town Tax Funded Capital       Town       1,214,947       1,256,427       \$ 41,480       3.41%         Town Tax Funded Capital (Spec. Appr.)       Town       1,214,947       1,256,427       \$ 41,480       3.41%         Capital Expenditures - Board of Education       BoE       558,900       2,829,400       2,270,500       406.24%         Transfer from Special Bond Fund       BoE       558,900       2,829,400       2,270,500       406.24%         Transfer from Special Bond Fund       BoE       1,037,178       473,288       (563,891)       -54.37%         Total School Capital Expenditures       1,596,078       1,802,688       206,610       12.94%						
Proposed Bonded Capital       Town       \$ 6,486,345       \$ 5,407,971       \$ (1,078,374)       -16.63%         Transfer from Special Bond Fund       Town       \$ 6,486,345       \$ 5,407,971       \$ (1,078,374)       -16.63%         Town Tax Funded Capital       Town       1,214,947       1,256,427       \$ 41,480       3.41%         Town Tax Funded Capital (Spec. Appr.)       Town       1,214,947       1,256,427       \$ 41,480       3.41%         Capital Expenditures - Board of Education       BoE       558,900       2,829,400       2,270,500       406.24%         Transfer from Special Bond Fund       BoE       558,900       2,829,400       2,270,500       406.24%         Transfer from Special Bond Fund       BoE       1,037,178       473,288       (563,891)       -54.37%         Total School Capital Expenditures       1,596,078       1,802,688       206,610       12.94%	Capital Expenditures - Town					
Town Tax Funded Capital Town Tax Funded Capital (Spec. Appr.)         Town         1,214,947 646,240         1,256,427         \$ 41,480         3.41%           Capital Expenditures - Board of Education Proposed Bonded Capital         BoE         558,900         2,829,400         2,270,500         406.24%           Transfer from Special Bond Fund BOE Tax Funded Capital         BoE         1,037,178         473,288         (563,891)         -54.37%           Total School Capital Expenditures         1,596,078         1,802,688         206,610         12.94%		Town	\$ 6,486,345	\$ 5,407,971	\$ (1,078,374)	-16.63%
Town Tax Funded Capital (Spec. Appr.)       646,240         8,347,531       5,164,398       (2,536,893)         Capital Expenditures - Board of Education       Proposed Bonded Capital       BoE         Proposed Bonded Capital       BoE       558,900       2,829,400       2,270,500       406.24%         Transfer from Special Bond Fund       (1,500,000)       (1,500,000)       1,500,000)       1,500,000)         BOE Tax Funded Capital       BOE       1,037,178       473,288       (563,891)       -54.37%         Total School Capital Expenditures       1,596,078       1,802,688       206,610       12.94%	Transfer from Special Bond Fund			(1,500,000)	\$ (1,500,000)	
Result         8,347,531         5,164,398         (2,536,893)         -30.39%           Capital Expenditures - Board of Education         Proposed Bonded Capital         BoE         558,900         2,829,400         2,270,500         406.24%           Transfer from Special Bond Fund         (1,500,000)         (1,500,000)         (1,500,000)         10,000)           BOE Tax Funded Capital         BOE         1,037,178         473,288         (563,891)         -54.37%           Total School Capital Expenditures         1,596,078         1,802,688         206,610         12.94%	•	Town	1,214,947	1,256,427	\$ 41,480	3.41%
Capital Expenditures - Board of Education         Proposed Bonded Capital       BoE       558,900       2,829,400       2,270,500       406.24%         Transfer from Special Bond Fund       (1,500,000)       (1,500,000)       1,500,000)         BOE Tax Funded Capital       BOE       1,037,178       473,288       (563,891)       -54.37%         Total School Capital Expenditures       1,596,078       1,802,688       206,610       12.94%	Town Tax Funded Capital (Spec. Appr.)			 	 	
Proposed Bonded Capital         BoE         558,900         2,829,400         2,270,500         406.24%           Transfer from Special Bond Fund         01,500,000)         (1,500,000)         (1,500,000)         1,500,000)           BOE Tax Funded Capital         BOE         1,037,178         473,288         (563,891)         -54.37%           Total School Capital Expenditures         1,596,078         1,802,688         206,610         12.94%			8,347,531	5,164,398	(2,536,893)	-30.39%
Proposed Bonded Capital         BoE         558,900         2,829,400         2,270,500         406.24%           Transfer from Special Bond Fund         01,500,000)         (1,500,000)         (1,500,000)         1,500,000)           BOE Tax Funded Capital         BOE         1,037,178         473,288         (563,891)         -54.37%           Total School Capital Expenditures         1,596,078         1,802,688         206,610         12.94%	Capital Expenditures - Board of Education					
Transfer from Special Bond Fund         (1,500,000)         (1,500,000)           BOE Tax Funded Capital         BOE         1,037,178         473,288         (563,891)         -54.37%           Total School Capital Expenditures         1,596,078         1,802,688         206,610         12.94%		BoE	558 900	2,829 400	2.270.500	406 24%
BOE Tax Funded Capital         BOE         1,037,178         473,288         (563,891)         -54.37%           Total School Capital Expenditures         1,596,078         1,802,688         206,610         12.94%			230,000			
Total School Capital Expenditures         1,596,078         1,802,688         206,610         12.94%	•	BOE	1,037,178			-54.37%
Total Town Wide Capital Expenditures         \$ 9,943,609         \$ 6,967,086         \$ (2,976,524)         -29.93%	•		 			
I otal I own Wide Capital Expenditures \$ 9,943,609 \$ 6,967,086 \$ (2,976,524) -29.93%			 	 	 (0.000 00 00 00 00 00 00 00 00 00 00 00 0	
	Iotal Town Wide Capital Expenditures		\$ 9,943,609	\$ 6,967,086	\$ (2,976,524)	-29.93%

Capital Project- Town	Department	2018-19 Approved	2019-20 Approved	2019-20 Recommended for Bonding	2019-20 Recommended to Tax Funding
Town Revaluation 2018	Tax Assessor	72,000	Approvou	ion Bonanig	runung
IT Hardware / Software Replacement	Information Technology	75,000			
IT-Hardware/Software	Information Technology	10,000	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	00,000	10,000		10.000
Fire Hose Replacement	Fire		6,000		6,000
Fire Hose Replacement	Fire	10.000	0,000		0,000
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	00.000	12,000		12,000
Equipment for new vehicles (3)	Police	20,000	7 000		-
Mobile Data Terminal Replacement	Police	1 000	7,000		7,000
Mobile Radio Replacement	Police	4,000	5,000	62.000	5,000
Police vehicles (2) Portable radio replacement	Police	93,000 12,000	62,000 12,000	62,000	12,000
Taser Replacement	Police Police	5,000	5,000		5,000
Vehicle changeover costs (2)	Police	10,000	8,000		8,000
Animal Control Shelter	DPW-Town Buildings	10,000	15,000		15,000
Eng./Oil to Gas conversions Town Blds	DPW-Town Buildings		130,000	130,000	10,000
Fire House	DPW-Town Buildings	15,000	100,000	100,000	
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	050.000	2,438,065	1,650,000	350,000
Pavement Preservation	DPW Admin	250,000	250,000		250,000
Scanner/Plotter	DPW Admin	10,000	200.000	200.000	
Sidewalks - Improvements & New	DPW Admin	25 000	300,000	300,000	25 000
Signage and Striping Supervisor Vehicle (Truck)	DPW Admin	25,000 35,000	25,000		25,000
2 WD Dump/Sander Truck	DPW Admin	35,000	190,000	190,000	
Equipment Refurbishing	DPW-Highway	25,000	25,000	190,000	25,000
Low-Boy Dump Truck	DPW-Highway	23,000	25,000 53,000	53,000	23,000
Pick-up Truck	DPW-Highway		45,000	45,000	-
VacAll	DPW-Highway		280,000	280,000	-
Hook Truck Replacement	DPW-Highway DPW-Transfer		120,700	120,700	
Install Automatic Gates	DPW-Transfer		20,000	120,700	20,000
Loader Tires	DPW-Transfer	22,000	20,000		20,000

Fence/ Backstops Replacement	DPW-Park Field			50,000		50,000		
Field Improvements	DPW-Park Fields			60,000				60,000
Irrigation Upgrades	DPW-Park Field			45,000		45,000		-
Mead Waterline Replacement	DPW-Park Field			75,000		75,000		
Playground Safety updates	DPW-Park Field		30,000	30,000		-		30,000
Scoreboard Replacement	DPW-Park Field			15,000				15,000
Water fountains	DPW-Park Field			10,000				10,000
Artificial field groomer	DPW-Parks Equip.			45,000		45,000		-
Field Mower	DPW-Parks Equip.			7,500				7,500
Ride on Mowers	DPW-Parks Equip.		9,900	9,900				9,900
Seeder / Aerator	DPW-Parks Equip.		31,000					
Tractor	DPW-Parks Equip.			86,000		86,000		
Utility Carts	DPW-Parks Equip.			34,000		-		34,000
Vehicle w/accessories	DPW-Parks Equip.		60,000	55,000		55,000		
Ventrac type vehicle	DPW-Parks Equip.			60,000		60,000		
Fire Marshal Vehicle Replacement	Fire		33,600					
Other Land Acquisition Fund	Selectman			50,000		-		50,000
EDS Tabulator	Registrar of Voters			 6,450		<u> </u>		6,450
Total Town Capital Expenditures			1,214,947	7,181,213		5,407,971		1,256,427
						2019-20		2019-20
			2018-19	2019-20	Rec	commended	Reco	mmended to Tax
Capital Expenditures - Board of Education			Approved	Approved		r Bonding	11000	Funding
DISTRICT- Capital	Board of Education		180,000	235,000		175,000		60,000
EAST School	Board of Education		15,000	210,000		133,000		77,000
NCHS	Board of Education		129,162	135,000		55,000		80,000
SAXE	Board of Education		59,000	135,000		100,000		35,000
SOUTH School	Board of Education		145,000	2,213,400		2,131,400		82,000
SPED	Board of Education		150,000	150,000		150,000		02,000
WEST School	Board of Education		359,016	224,288		85,000		139,288
Total School Capital Expenditures	board of Education		1,037,178	 3,302,688		2,829,400		473,288
		\$	2,252,125	\$ 10,483,901	\$	8,237,371	\$	1,729,715
Total Town Wide Capital Expenditures		-						
Total Town Wide Capital Expenditures		Ŧ						
Tax Supported Capital Projects		\$	2,252,125	 1,729,715		(522,410)		-23.20%
Tax Supported Capital Projects Transfer to Tax Funded Capital Projects			2,252,125 646,240	 1,729,715	·	(522,410)		-23.20%
Tax Supported Capital Projects Transfer to Tax Funded Capital Projects Town Tax Funded Capital (Spec. Appr.)			, ,	 1,729,715		(522,410) (1,168,650)		
Tax Supported Capital Projects Transfer to Tax Funded Capital Projects Town Tax Funded Capital (Spec. Appr.) Total Interfund Transfers Debt Service			646,240 <b>2,898,365</b>	 1,729,715		(1,168,650)		-40.32%
Tax Supported Capital Projects Transfer to Tax Funded Capital Projects Town Tax Funded Capital (Spec. Appr.) Total Interfund Transfers Debt Service Town			646,240	 		<b>(1,168,650)</b> 31,710		- <b>40.32%</b> 0.34%
Tax Supported Capital Projects Transfer to Tax Funded Capital Projects Town Tax Funded Capital (Spec. Appr.) Total Interfund Transfers Debt Service Town School			646,240 <b>2,898,365</b> 9,347,315 8,547,590	 <b>1,729,715</b> 9,379,025 6,835,174		(1,168,650) 31,710 (1,712,416)		- <b>40.32%</b> 0.34% -20.03%
Tax Supported Capital Projects Transfer to Tax Funded Capital Projects Town Tax Funded Capital (Spec. Appr.) Total Interfund Transfers Debt Service Town School School IT Lease			646,240 <b>2,898,365</b> 9,347,315 8,547,590 675,125	 <b>1,729,715</b> 9,379,025 6,835,174 630,557		(1,168,650) 31,710 (1,712,416) (44,568)		-40.32% 0.34% -20.03% -6.60%
Tax Supported Capital Projects Transfer to Tax Funded Capital Projects Town Tax Funded Capital (Spec. Appr.) Total Interfund Transfers Debt Service Town School School IT Lease			646,240 <b>2,898,365</b> 9,347,315 8,547,590	 <b>1,729,715</b> 9,379,025 6,835,174		(1,168,650) 31,710 (1,712,416)		- <b>40.32%</b> 0.34% -20.03%
Tax Supported Capital Projects Transfer to Tax Funded Capital Projects Town Tax Funded Capital (Spec. Appr.) Total Interfund Transfers Debt Service Town			646,240 <b>2,898,365</b> 9,347,315 8,547,590 675,125	 <b>1,729,715</b> 9,379,025 6,835,174 630,557		(1,168,650) 31,710 (1,712,416) (44,568)		-40.329 0.349 -20.039 -6.609
Tax Supported Capital Projects         Transfer to Tax Funded Capital Projects         Town Tax Funded Capital (Spec. Appr.)         Total Interfund Transfers         Debt Service         Town         School         School IT Lease         Total Debt Service         Board of Education			646,240 <b>2,898,365</b> 9,347,315 8,547,590 675,125	 <b>1,729,715</b> 9,379,025 6,835,174 630,557		(1,168,650) 31,710 (1,712,416) (44,568)		-40.32% 0.34% -20.03% -6.60% -9.29%
Tax Supported Capital Projects         Transfer to Tax Funded Capital Projects         Town Tax Funded Capital (Spec. Appr.)         Total Interfund Transfers         Debt Service         Town         School         School IT Lease         Total Debt Service			646,240 2,898,365 9,347,315 8,547,590 675,125 18,570,030	 1,729,715 9,379,025 6,835,174 630,557 16,844,756		(1,168,650) 31,710 (1,712,416) (44,568) (1,725,274)		-40.32% 0.34% -20.03% -6.60%

Total Town Operating, All Debt Service,
All Capital Expenditures and Board of
Education Operating Expenses

All Capital Experiatures and Doard Of					
Education Operating Expenses	\$	151,585,419	\$ 150,940,416	\$ (645,002)	-0.43%
			 59,505,728		
General Fund	d Estim	ated Revenues			
Licenses and Permits	\$	1,118,660	\$ 1,131,675	\$ 13,015	1.16%
Fines and Forfeits		411,000	415,000	4,000	0.97%
Use of Money and Property		1,780,320	2,157,950	377,630	21.21%
Charges for Current Services		3,182,703	3,035,158	(147,545)	-4.64%
Reimbursements, Refunds, Rebates		192,001	188,324	(3,677)	-1.92%
Tax Liens, Interest, Prior Taxes		650,000	650,000	-	0.00%
School Rental Fees		10,000	10,000	-	0.00%
BOE Grants		1,000,000	1,000,000	-	0.00%
Revenue from Other Agencies		73,766	271,622	197,856	268.22%
Total Estimated Revenue		8,418,450	 8,859,729	 441,279	5.24%
Contribution from Fund Balance		3,146,240	3,000,000	(146,240)	-4.65%
Amount to be Raised by Taxation for General Fund	\$	140,020,729	\$ 139,080,687	\$ (940,041)	-0.67%

(Budgeted Expenses Less Est. Revenue)



#### Sewer

Administration (Tax Collector sever expense)         \$         0.0032         \$         2.0332         \$         1.788         2.2903         \$         1.788         2.2905           Debt Service         2.807.746         1.8020         1.42%         0.00%         0.00%           Contingency         1.2170         1.2170         2.2072         0.00%           Capital Expense         1.487,744         1.509,746         2.000         -         0.00%           Capital Expense         1.487,744         1.509,746         2.000         -         0.00%           Capital Expense         1.400         1.000         1.000         1.000         1.000         0.000%           Subtranspic Fund         1.000         1.000         1.000         1.000         0.000%           Subtranspic Fund         1.000         1.000         1.000         1.0000         1.0000         1.0000           Subtranspic Fund         1.500,644         1.613,846         2.202         1.46%           Event Capital Expense         1.500,644         1.613,846         2.2000         1.0000%           Contraduction fund         Subtranspic Fund         5.000         1.000         1.200         1.0000%         1.0000%         1.0000%	Expenditures						
Operation of Plant         1.287,746         1.287,746         1.820,726         1.287,746         1.800,726         1.287,746         1.800,726         3.3996           Debt Service         58,715         62,100         2.385         3.3996           Contingency         1.2170         1.2170         2.202         1.497,           Total Sower Operating Exponse         1.467,244         1.569,440         2.2022         1.497,           Engineering Services         20,000         1.3,400         13,400         13,400         13,400         13,400         13,400         13,400         13,400         100,000		\$	60,632	\$	62,430	\$ 1,798	2.96%
Debt Service         60,715         62,000         2,285         3,39%           Total Sever Operating Expense         1,487,244         1,999,446         22,202         1,48%           Capital         20,000         -         0,00%         0,00%         0,00%           Capital         20,000         1,487,244         1,099,446         22,202         1,48%           Capital         196,440         13,400         13,400         10,000         10,000           Submetable Pump         13,400         10,000         100,000         100,000         100,000           Submetable Pump         13,400         1,600,00         100,000	· · · · · ·				1,287,746		1.42%
Contingency Total Sever Operating Expense         1/2/10 1/47,244         1/2/10 1/467,244         1/2/10 1/467,244         1/2/10 1/467,244           Cabinal Engineering Services         20,000         20,000         0.0001         0.0005 0.000           Cabinal Engineering Services         20,000         0.0001         0.0005 0.000         0.0005 0.0000           UPAmp         13,400         13,400         13,400         10,000         0.0005 0.0000           UPAmp         13,400         13,400         10,000         0.0005 0.0000         0.0005 0.0000           Sever Fachabilitation         10,000         10,000         10,000         10,000         10,000           Horizontal Pump Grindur         10,000         10,000         0.0075         0.0075           Total Sever Expenditures         1,590,444         1,613,846         23,202         1.46%           Baymands         76,125         76,125         0.0075         2.25,215         2.41,690           Sewere Domection Permit         600         600         0.0075         2.41,690         1.555         0.0075           Caractinterest         1.000         1.000         1.000         1.0005         1.0005           Kindeerie         1.000         1.000         1.0005						-	
Total Sewer Operating Expense         1,487,244         1,589,445         22,202         1,487,           Capital Tell-inpreving Services         20,000         20,000         .         0,00%         13,400         13,000         13,000         13,000         13,000         13,000         13,000         13,000         13,000         13,000         13,000         13,000         13,000         13,000         13,000         10,000         16,000,00         16,000,00         16,000,00         16,000,00         16,000,00         16,000,00         16,000,00         16,000,00         10,000,00						2,385	
Capital Engineering Services         20,000         20,000         0.00%           19Pump         13,400         13,400         13,400           13Perup         13,400         13,400         10,000           Submissible Pump         13,400         10,000         10,000           Horizontal Pump Grinder         30,000         -         (33,000)         -           Total Sever Capital Expense         103,400         1,600,44         1,613,846         2,3202         1,46%           Sever Cameditures         1,590,644         1,613,846         2,3202         1,46%           Sever Cameditures         1,500,644         1,613,846         2,3202         1,46%           Sever Cameditures         25,500         37,555         2,561%         5,567,525         2,51%           Camed Interest         1,000         1,000         0,00%         0,00%         0,00%           Nitrogen Chedit         5,567,746         5,500,267         2,521         3,57%           Cathortont box						 	
Englanding Services         20,000         -         0.00%           19R-mp         13,400         13,400         13,400           19R-hab         13,000         13,000         13,000           Submer Rehabilition         10,000         10,000         10,000           Submer Rehabilition         10,000         10,000         10,000           UV R-hab         30,000         (10,000)         10,000           Submer Rehabilition         10,000         10,000         10,000           Total Sever Capital Expense         1,590,644         1,613,846         23,202         1,46%           Revences         1,590,644         1,613,846         23,202         1,46%           Sever Connection Permit         600         600         -         0,00%           Ntrogen Creati         1,500         1,500         -         0,00%           Ntrogen Creati         43,000         42,000         (1,020)         1,25%	Total Sewer Operating Expense		1,487,244		1,509,446	22,202	1.49%
19Rundu         13,400         13,400           19Ruhud         13,400         13,400           19Ruhud         13,000         10,000           19K-Indu         13,000         10,000           Stutmersible Pump         13,000         113,400           Sever Rehabilitation         10,000         -0,000%           V Re-Hab         30,000         -0,000%           Fortal Sever Expenditures         1,590,644         1,613,846         23,202         1,46%           Revenues         1,590,644         1,613,846         23,202         1,46%           Revenues         76,125         76,125         -0,00%           Sever Connection Permit         600         600         -0,00%           Sever Connection Permit         600         600         -0,00%           Kitragen Crast         1,000         1,000         -0,00%           Using Parking         1,500         1,500         -0,00%           Kitragen Crast         1,500         -0,00%         -0,00%           Using Parking Parking         1,372,566         321,647         1,65%           Gate Revenues         233,725         241,280         1,555         0,65%           Anount to be Relised by Severe	<u>Capital</u>						
19Rehab         10,000         10,000           Submarbile Pump         13,400         11,000           Submarbile Pump         13,400         110,000           Submarbile Pump         13,400         110,000           UV Re-Hab         30,000         30,000         -0.000%           Horizontal Pump Grider         30,000         -0.000%         -0.000%           Total Sever Capital Exponse         103,000         -100,00%         -0.000%           Total Sever Capital Exponse         103,000         -100,00%         -0.00%           Sever Capital Exponse         1,500,644         1,613,846         23,202         1.46%           Revenues         1,500,644         1,613,846         23,202         1.46%           Sever Connection Promit         20         7.555         2.5 61%           Sever Connection Promit         20         7.555         2.5 61%           For Strone Strone Strone Strone Promit         1.500         -0.00%         -0.00%           Sever Revenues         2.000         2.000         -0.00%         -0.00%           Controticion from Major Maintenance Reserve         20,000         -0.00%         -0.00%           Total Sever Revenues         1,3550         \$ 21,647         1.60%<	Engineering Services		20,000		,	-	0.00%
19G/Pump         33,000         31,000           Sever Rehabilitation         10,000         (13,400)         -100,00%           V Re-Hab         30,000         -0         (13,400)         -100,00%           Horizontal Pump Grinder         -00,00%         -00,00%         -00,00%           Total Sever Caphtal Exponse         103,400         104,400         -00,00%           Total Sever Expenditures         1,590,644         1,613,846         23,202         1.46%           Exercise         -00,00%         -00,00%         -00,00%         -00,00%           Severage Disposed Frees         22,500         -00,00%         -00,00%         -00,00%           Severage Disposed Frees         22,500         -00,00%         -00,00%         -00,00%           Composition Frees         1,000         1,000         -00,00%         -00,00%           Combution from Major Maintenance Reserve         0,000         -00,000         -00,00%           Total Sever Revenues         23,725         241,280         1,555         0,65%           Other Fund Budgets         -         -         -         -         -           Other Fund Budgets         -         -         -         -         -           Didal	•					,	
Submersible Pump         13,400         113,400         110,000           UV Re-Hab         30,000         30,000         -0,00%           Horizantal Pump Grinder         30,000         -0,00%         -0,00%           Total Sever Capital Expense         103,400         -104,400         -0,00%           Total Sever Capital Expense         103,400         -104,400         -0,00%           Total Sever Capital Expense         103,400         -104,400         -0,00%           Total Sever Capital Expense         1,590,644         1,613,846         23,202         1,46%           Revenues         1,500,644         1,613,846         23,202         1,46%           Severa Connection Perint         600         600         -         0,00%           Severa Connection Perint         600         600         -         0,00%           Severa Connection Perint         1,000         1,000         -         0,00%           Len Flex St Interest         1,000         1,000         -         0,00%           Nitrogen Croati         440,000         42,000         6,000         -         0,00%           Total Sever Revenues         80,000         -         0,00%         0,12,2,6%         21,647         1,66%							
Sawar Rehabilitation         10,000	•		13 400		31,000		-100.00%
UV Re-Hab       30,000       30,000	•						
Horizontal Pump Grinder         30,000         -         (30,000)         100.000%           Total Sever Capital Expense         1,30,400         104.400         1,000         0.37%           Total Sever Capital Expense         1,500,644         1,613,846         23,202         1,46%           Revanues         76,125         76,125         -         0,00%           Sever Conscion Permit         600         600         -         0,00%           Sever Conscion Permit         500         600         -         0,00%           Sever Conscion Permit         500         600         -         0,00%           Severago Disposal Fees         29,500         37,055         7,555         25,511%           Severago Disposal Fees         20,000         40,000         -         0,00%           Nitrogen Credit         48,000         42,000         -         0,00%           Notagen Credit         48,000         42,000         -         0,00%           Constribution from Major Maintenance Reserve         20,000         41,300,00         -         0,00%           Other Exist Revenues         23,027         241,647         1,66%         22,521         3,97%           Constribution from Major Maintenance Reserve					30.000		
Total Sever Expenditures         1,590,644         1,613,846         23,202         1,46%           Revenues         76,125         76,125         .000%           Seware Connection Permit         600         600         .000%           Seware Connection Permit         600         0.000         .000%           Seware Connection Permit         .000         1.000         .000%           First Year Taxes         3.000         3.000         .000%           Interset         1.500         1.500         .000%           Narogen Credit         48,000         42,000         (6,000)         .12.50%           Contribution from Major Maintenance Reserve         80,000         20,00%         .000%           Contral Sever Revenues         \$1,350,919         \$1,372,666         \$21,647         .1.66%           Manount to be Raised by Sever Billing         \$1,350,919         \$1,372,666         \$21,647         .3.67%           Contrad Revenues         \$567,746         \$509,267         \$22,521	Horizontal Pump Grinder				-	(30,000)	
Evenues         76.125         76.125         .         0.00%           Seware Connection Permit         600         600         .         0.00%           Seware Disposal Fees         29.500         37.055         7.555         25.61%           Seware Connection Permit         600         1000         1         0.00%           Prior Year Taxes         3.000         3.000         .         0.00%           Prior Year Taxes         3.000         3.000         .         0.00%           Unitrogen Credit         48.000         42.000         (6.000)         -12.50%           Contribution from Major Maintenance Reserve         80.000         20.00%         .         0.00%           Control Server Revenues         239.725         241.280         1.555         0.65%           Amount to be Raised by Sever Billing         \$ 1,350.919         \$ 1,372.566         \$ 21,647         1.60%           Undgeter Exercence East. Kennow         \$ 567.746         \$ 590.267         22.521         3.97%           Other Fund Budgets         \$ 194.493         \$ 193.000         \$ (1.433)         -0.77%           Total Gerenting Expenses         \$ 194.493         \$ 193.000         \$ (1.433)         -0.77%           Revenues Ove	Total Sewer Capital Expense		103,400		104,400	1,000	0.97%
Town Grant for Use of Sewer System         76,125         76,125         76,125         0.00%           Sewer Connection Permit         600         600         -         0.00%           Sewer Connection Permit         1,000         1,000         -         0.00%           Earned Interest         1,000         1,000         -         0.00%           Earned Interest         1,000         1,000         -         0.00%           Lien Flees & Interest         1,500         1,500         -         0.00%           Nitrogen Credit         43,000         42,000         (6,000)         -         0.00%           Contribution from Major Maintenance Reserve         80,000         80,000         -         0.00%           Total Sewer Revenues         239,725         241,280         1,555         0.65%           Amount to be Raised by Sower Billing         \$ 1,350,919         \$ 1,372,566         \$ 21,647         1,60%           Other Fund Budgets         \$ 567,746         \$ 590,267         22,521         3,87%           Total Revenues         \$ 5,67,746         \$ 590,267         22,521         3,87%           Total Revenues         \$ 194,493         \$ 193,000         \$ (1,493)         -0.77%           Tota	Total Sewer Expenditures		1,590,644		1,613,846	23,202	1.46%
Sever Connection Permit         600         600         -         0.00%           Severy Disposal Fees         28,500         37,055         7,555         25,61%           Earned Interest         1,000         1,000         -         0.00%           Prior Year Taxes         3,000         3,000         -         0.00%           Nitrogen Credit         48,000         42,000         -         0.00%           Contribution from Major Maintenance Reserve         0,000         80,000         -         0.00%           Total Sever Revenues         239,725         241,280         1,555         0.65%           Amount to be Raised by Sower Billing         \$ 1,350,919         \$ 1,372,566         \$ 21,647         1.60%           (Budgeted Expenses Lest. Revenue)         \$ 567,746         \$ 590,267         22,521         3.97%           Other Fund Budgets         \$ 567,746         \$ 590,267         22,521         3.97%           Product Prund         \$ 567,746         \$ 590,267         22,521         3.97%           Total Revenues         \$ 567,746         \$ 590,267         22,521         3.97%           Total Revenues         \$ 57,746         \$ 590,267         22,521         3.97%           Total Revenues	Revenues						
Severage Disposal Fees         29,500         37,055         7,555         26,611           Earned Interest         1,000         1,000         -         0,00%           Prior Year Taxes         3,000         3,000         -         0,00%           Lien Fees & Interest         1,500         1,500         -         0,00%           Nitrogen Credit         48,000         42,000         -         0,00%           Contribution from Major Maintenance Reserve         80,000         -         0,00%         0,00%           Total Sever Revenues         239,725         241,280         1,555         0,65%           Amount to be Raised by Sever Billing         \$ 1,350,919         \$ 1,372,566         \$ 21,647         1,60%           Other Fund Budgets         -         -         -         -         -           Mayeny Pool Fund         \$ 567,746         \$ 590,267         22,621         3,97%           Total Revenues         \$ 567,746         \$ 590,267         \$ 2,221         3,97%           Total Revenues         \$ 567,746         \$ 9,000         \$ (1,433)         -0,77%           Total Revenues         \$ 50,7746         \$ 9,000         \$ (1,433)         -0,77%           Total Revenues         \$	•		,		,	-	
Earned Interest         1,000         1,000         -         0,000           Prior Year Taxes         3,000         3,000         -         0,00%           Nitrogen Credit         48,000         42,000         (6,000)         -12,50%           Contribution from Major Maintenance Reserve         0,000         -         0,00%           Total Sever Revenues         239,725         241,286         5         0,65%           Amount to be Raised by Sever Billing         \$ 1,350,919         \$ 1,372,566         \$ 21,647         1,66%           (Budgeted Expenses Lass Ext. Revenue)         \$ 567,746         \$ 590,267         22,521         3,97%           Other Fund Budgets         \$ 567,746         \$ 590,267         22,521         3,97%           Vald Operating Expenses         \$ 567,746         \$ 590,267         22,521         3,97%           Cold Operating Expenses         \$ 567,746         \$ 590,267         22,521         3,97%           Revenues Over (Under) Expenditures         \$ -         \$ -         -         -           Total Revenues         \$ 194,493         \$ 193,000         \$ (1,493)         -0,77%           Total Revenues Over (Under) Expenditures         \$ -         \$ -         -         -           T						-	
Prior Year Taxes         3,000         3,000         -         0,00%           Lien Feest & Interest         1,500         1,500         -         0,00%           Nitrogen Credit         48,000         42,000         (6,000)         -12.50%           Contribution from Major Maintenance Reserve         80,000         -         0.00%           Total Sewer Revenues         239,725         241,280         1,555         0.65%           Amount to be Raised by Sever Billing         \$ 1,350,919         \$ 1,372,566         \$ 21,647         1.60%           (Budged Expenses Less Est. Revenue)         -         -         -         0.00%           Other Fund Budgets         -         -         -         -         -           Varenty Pool Fund         -         -         -         -         -           Total Revenues         \$ 567,746         \$ 590,267         22,521         3.97%           Revenues Over (Under) Expenditures         \$ -         \$ -         \$ -         -           Total Revenues         \$ 194,493         \$ 193,000         \$ (1,493)         -0.77%           Total Revenues         \$ -         \$ -         \$ -         -           Total Revenues         \$ -         \$ -			,			7,555	
Lien Fees & Interest         1,500         -         0.00%           Nitrogen Credit         48,000         42,000         (6,000)         -12,50%           Contribution from Major Maintenance Reserve         239,725         241,280         -         0.00%           Total Sever Revenues         239,725         241,280         1,555         0.65%           Amount to be Raised by Sover Billing         \$ 1,350,919         \$ 1,372,566         \$ 21,647         1.60%           (budgeted Expenses Less Est. Revenue)         Contribution from Major Maintenance Reserve         -         -         -           Other Fund Budgets         -         -         -         -         -           Varenz Pool Fund         -         -         -         -         -           Total Revenues         \$ 567,746         \$ 590,267         22,521         3,97%           Revenues Over (Under) Expenditures         \$ -         -         -         -           Total Revenues         \$ -         \$ -         -         -         -           Total Revenues         \$ -         \$ -         -         -         -         -           Total Revenues         \$ -         \$ -         \$ -         -         -         - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td>						-	
Nitrogen Credit         48,000         42,000         (6,000)         -12.50%           Contribution from Major Maintenance Reserve Total Sewer Revenues         80,000         -         0.00%         -         0.00%           Contribution from Major Maintenance Reserve Total Sewer Revenues         80,000         -         0.00%         -         0.00%           Amount to be Raised by Sewer Billing (Budgeted Expenses Less Eat. Revenue)         \$         1,350,919         \$         1,372,566         \$         21,647         1.60%           Other Fund Budgets         -						-	
Contribution from Major Maintenance Reserve         80,000         80,000         -         0.00%           Contribution from Major Maintenance Reserve         239,725         241,280         1,555         0.65%           Amount to be Raised by Sewer Billing         \$1,350,319         \$1,372,566         \$21,647         1.60%           (Budgeted Expenses Less Est. Revenue)         \$1,350,319         \$1,372,566         \$21,647         1.60%           Other Fund Budgets         .         .         .         .         .           Valory Pool Fund Total Revenues Over (Under) Expenditures         \$567,746         \$590,267         22,521         3.97%           Revenues Over (Under) Expenditures         \$         .         \$         .         .         .           Total Revenues         \$         194,493         \$193,000         \$(1,493)         -0.77%           Revenues Over (Under) Expenditures         \$         .         \$         .         .         .           Total Revenues         \$         9,600         \$         9,600         .         0.00%           Total Revenues         \$         .         \$         .         .         .         .           Total Revenues         \$         .         \$						-	
Total Sever Revenues         239,725         241,280         1,555         0.65%           Amount to be Raised by Sever Billing (Budgeted Expenses Less Est. Revenue)         \$ 1,350,919         \$ 1,372,566         \$ 21,647         1.60%           Other Fund Budgets	Nitrogen Credit		48,000		42,000	(6,000)	-12.50%
Amount to be Raised by Sewer Billing (Budgeted Expenses Less Est. Revenue)         \$ 1,350,919         \$ 1,372,566         \$ 21,647         1.60%           Other Fund Budgets	Contribution from Major Maintenance Reserve		80,000		80,000	-	0.00%
Budgeted Expenses Less Est. Revenue)         S <ths< th="">         S         S</ths<>	Total Sewer Revenues		239,725		241,280	1,555	0.65%
Budgeted Expenses Less Est. Revenue)         Solution         Solution	Amount to be Raised by Sewer Billing	\$	1,350,919	\$	1,372,566	\$ 21,647	1.60%
Waveny Pool Fund Total Revenues         \$         567,746         \$         590,267         22,521         3.97%           Total Operating Expenses         \$ $567,746$ \$ $590,267$ $22,521$ $3.97\%$ Revenues Over (Under) Expenditures         \$ $-$ \$ $ -$ Revenues Over (Under) Expenditures         \$ $194,493$ \$ $193,000$ \$ $(1,493)$ $-0.77\%$ Total Revenues         \$ $194,493$ \$ $193,000$ \$ $(1,493)$ $-0.77\%$ Revenues Over (Under) Expenditures         \$ $-$ \$ $  -$ Property Rental Fund         Total Revenues         \$ $9,600$ $9,600$ $ 0.00\%$ Total Revenues         \$ $9,600$ \$ $9,600$ $ 0.00\%$ Total Revenues         \$ $9,600$ \$ $9,600$ $ 0.00\%$ Total Revenues         \$ $9,600$ \$ $0.00\%$ $0.00\%$ $0.00\%$ Revenues Over (Under) Expenditures <td></td> <td></td> <td></td> <td></td> <td>· · ·</td> <td> </td> <td></td>					· · ·	 	
Waveny Pool Fund Total Revenues         \$         567,746         \$         590,267         22,521         3.97%           Total Operating Expenses         \$ $567,746$ \$ $590,267$ $22,521$ $3.97\%$ Revenues Over (Under) Expenditures         \$ $-$ \$ $ -$ Revenues Over (Under) Expenditures         \$ $194,493$ \$ $193,000$ \$ $(1,493)$ $-0.77\%$ Total Revenues         \$ $194,493$ \$ $193,000$ \$ $(1,493)$ $-0.77\%$ Revenues Over (Under) Expenditures         \$ $-$ \$ $  -$ Property Rental Fund         Total Revenues         \$ $9,600$ $9,600$ $ 0.00\%$ Total Revenues         \$ $9,600$ \$ $9,600$ $ 0.00\%$ Total Revenues         \$ $9,600$ \$ $9,600$ $ 0.00\%$ Total Revenues         \$ $9,600$ \$ $0.00\%$ $0.00\%$ $0.00\%$ Revenues Over (Under) Expenditures <td>Other Fund Budgets</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Other Fund Budgets						
Total Revenues         \$         567,746         \$         590,267         22,521         3.97%           Revenues Over (Under) Expenditures         \$         -         \$         -         \$         - <td< td=""><td><u>Other Fund Budgets</u></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	<u>Other Fund Budgets</u>						
Total Operating Expenses         567,746         590,267         22,521         3.97%           Revenues Over (Under) Expenditures         \$         -         \$         -	Waveny Pool Fund						
Revenues Over (Under) Expenditures         \$         -         \$         -         \$         -           Railroad Property Fund Total Revenues         \$         194,493         \$         193,000         \$         (1,493)         -0.77%           Total Operating Expenses         \$         194,493         \$         193,000         \$         (1,493)         -0.77%           Revenues Over (Under) Expenditures         \$         -         \$         -         \$         -         -         -         -         -0.77%           Property Rental Fund Total Revenues         \$         9,600         \$         9,600         -         0.00%         0.0		\$		\$			
Railroad Property Fund         Total Revenues       \$ 194,493       \$ 193,000       \$ (1,493) $-0.77\%$ Total Operating Expenses $194,493$ \$ 193,000       \$ (1,493) $-0.77\%$ Revenues Over (Under) Expenditures       \$ $-$ \$ $-$ \$ $-$ \$ $-$ Property Rental Fund       Total Revenues       \$ $-$ \$ $-$ \$ $-$ Total Operating Expenses       \$ $9,600$ $ 0.00\%$ Total Operating Expenses       \$ $9,600$ $ 0.00\%$ Revenues Over (Under) Expenditures       \$ $-$ \$ $-$ \$ $-$ Movie Theater Fund       Total Revenues       \$ $110,400$ $ 0.00\%$ Total Revenues       \$ $110,400$ \$ $110,400$ $ 0.00\%$ Total Revenues       \$ $110,400$ $ 0.00\%$ $0.00\%$ Revenues Over (Under) Expenditures       \$ $-$ \$ $-$ \$ $ -$ Dog License Fund       \$ $30,305$ \$ $30,605$ \$ $300$ $0.99\%$ $0.99\%$ Total Revenues       \$ $-$ \$ $-$ \$ $-$ \$ $  -$ Packing Eund						 	3.97%
Total Revenues       \$ 194,493       \$ 193,000       \$ (1,493)       -0.77%         Total Operating Expenses       194,493       193,000       \$ (1,493)       -0.77%         Revenues Over (Under) Expenditures       \$ -       \$ -       \$ -       \$ -         Property Rental Fund       Total Revenues       \$ 9,600       \$ 9,600       -       0.00%         Total Operating Expenses       \$ 9,600       \$ 9,600       -       0.00%         Revenues Over (Under) Expenditures       \$ -       \$ -       \$ -       \$ -         Movie Theater Fund       \$ 110,400       \$ -       \$ -       \$ -         Total Revenues       \$ 110,400       \$ 110,400       -       0.00%         Revenues Over (Under) Expenditures       \$ -       \$ -       \$ -       \$ -         Movie Theater Fund       \$ 110,400       \$ 110,400       -       0.00%         Revenues Over (Under) Expenditures       \$ -       \$ -       \$ -       \$ -         Dog License Fund       \$ 30,305       \$ 30,605       \$ 300       0.99%         Total Revenues       \$ -       \$ -       \$ -       \$ -       -         Parking Fund       \$ -       \$ -       \$ -       \$ -       -       -	Revenues Over (Under) Expenditures	\$	-	\$	-	\$ -	
Total Operating Expenses       194,493       193,000       (1,493)       -0.77%         Property Rental Fund       \$       -       \$       -       \$       -         Property Rental Fund       \$       9,600       \$       9,600       -       0.00%         Total Operating Expenses       \$       9,600       \$       9,600       -       0.00%         Total Operating Expenses       \$       9,600       \$       9,600       -       0.00%         Revenues Over (Under) Expenditures       \$       -       \$       -       \$       -       0.00%         Movie Theater Fund       Total Revenues       \$       110,400       \$       110,400       -       0.00%         Total Operating Expenses       \$       110,400       \$       110,400       -       0.00%         Total Operating Expenses       \$       100,400       110,400       -       0.00%         Total Operating Expenses       \$       30,305       \$       30,605       \$       300       0.99%         Total Operating Expenses       \$       0.30,305       \$       30,605       \$       300       0.99%       0.99%       0.99%       0.99%       0.99%       0.99% <td>Railroad Property Fund</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Railroad Property Fund						
Revenues Over (Under) Expenditures       \$       -       \$       -       \$       -         Property Rental Fund Total Revenues       \$       9,600       \$       9,600       -       0.00%         Total Operating Expenses       \$       9,600       \$       9,600       -       0.00%         Revenues Over (Under) Expenditures       \$       -       \$       -       \$       -       0.00%         Movie Theater Fund Total Operating Expenses       \$       110,400       \$       110,400       -       0.00%         Revenues Over (Under) Expenditures       \$       110,400       \$       110,400       -       0.00%         Revenues Over (Under) Expenditures       \$       -       \$       -       \$       -       -         Dog License Fund Total Operating Expenses       \$       30,305       \$       30,605       \$       300       0.99%         Revenues Over (Under) Expenditures       \$       -       \$       -       \$       -       \$       -         Parking Fund       \$       30,305       \$       30,605       \$       300       0.99%       0.99%       0.99%       0.99%       0.99%       0.99%       0.99%       0.99% <t< td=""><td>Total Revenues</td><td>\$</td><td>194,493</td><td>\$</td><td>193,000</td><td>\$ (1,493)</td><td>-0.77%</td></t<>	Total Revenues	\$	194,493	\$	193,000	\$ (1,493)	-0.77%
Property Rental Fund           Total Revenues         \$ 9,600         \$ 9,600         -         0.00%           Total Operating Expenses         9,600         9,600         -         0.00%           Revenues Over (Under) Expenditures         \$ -         \$ -         \$ -         0.00%           Movie Theater Fund         \$ -         \$ -         \$ -         \$ -         0.00%           Total Revenues         \$ 110,400         \$ 110,400         -         0.00%           Total Operating Expenses         \$ 110,400         \$ 110,400         -         0.00%           Revenues Over (Under) Expenditures         \$ -         \$ -         \$ -         \$ -         0.00%           Total Revenues         \$ -         \$ -         \$ -         \$ -         \$ -         0.00%           Dog License Fund         \$ 30,305         \$ 30,605         \$ 300         0.99%         0.99%           Total Revenues         \$ -         \$ -         \$ -         \$ -         \$ -         -           Dog License Fund         \$ 30,305         \$ 30,605         \$ 300         0.99%         0.99%         0.99%         0.99%         0.99%         0.99%         0.99%         0.99%         0.99%         -         -	Total Operating Expenses		194,493		193,000	(1,493)	-0.77%
Total Revenues       \$ 9,600       \$ 9,600 $-$ 0.00%         Total Operating Expenses       \$ 9,600 $9,600$ $-$ 0.00%         Revenues Over (Under) Expenditures       \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ Movie Theater Fund       \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ Movie Theater Fund       \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ Movie Theater Fund       \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $  -$ <td>Revenues Over (Under) Expenditures</td> <td>\$</td> <td>-</td> <td>\$</td> <td>-</td> <td>\$ -</td> <td></td>	Revenues Over (Under) Expenditures	\$	-	\$	-	\$ -	
Total Revenues       \$ 9,600       \$ 9,600 $-$ 0.00%         Total Operating Expenses       \$ 9,600 $9,600$ $-$ 0.00%         Revenues Over (Under) Expenditures       \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ Movie Theater Fund       \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ Movie Theater Fund       \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ Movie Theater Fund       \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $-$ \$ $  -$ <td>Property Rental Fund</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Property Rental Fund						
Total Operating Expenses       9,600       -       0.00%         Revenues Over (Under) Expenditures       \$       -       \$       -       \$       -       0.00%         Movie Theater Fund       \$       -       \$       -       \$       -       \$       -       \$       -       0.00%         Total Revenues       \$       110,400       \$       110,400       -       0.00%       0.00%         Total Operating Expenses       \$       110,400       \$       110,400       -       0.00%         Revenues Over (Under) Expenditures       \$       -       \$       -       \$       -       \$       -       0.00%         Dog License Fund       \$       30,305       \$       30,605       \$       300       0.99%		\$	9.600	\$	9.600	-	0.00%
Revenues Over (Under) Expenditures       \$       -       \$       -       \$       -         Movie Theater Fund Total Revenues       \$       110,400       \$       110,400       -       0.00%         Total Qperating Expenses       \$       110,400       \$       110,400       -       0.00%         Revenues Over (Under) Expenditures       \$       -       \$       -       \$       -       0.00%         Dog License Fund Total Revenues       \$       30,305       \$       30,605       \$       300       0.99%         Dog License Fund Total Revenues       \$       30,305       \$       30,605       \$       300       0.99%         Parking Fund Total Revenues       \$       144,524       \$       185,000       \$       40,476       28.01%         Parking Fund Total Operating Expenses       \$       144,524       \$       185,000       \$       40,476       28.01%		•		•		-	
Total Revenues       \$ 110,400       \$ 110,400       -       0.00%         Total Operating Expenses       110,400       110,400       -       0.00%         Revenues Over (Under) Expenditures       \$ -       \$ -       \$ -       \$ -       \$ -       \$ -         Dog License Fund       \$ -       \$ -       \$ -       \$ -       \$ -       \$ -       \$ -       \$ -       \$ -         Total Revenues       \$ 30,305       \$ 30,605       \$ 300       0.99%       \$ 0.99%       \$ 0.99%       \$ 0.99%       \$ 0.00%       \$ 0.99%       \$ 0.99%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.99%       \$ 0.90%       \$ 0.90%	Revenues Over (Under) Expenditures	\$		\$		\$ -	
Total Revenues       \$ 110,400       \$ 110,400       -       0.00%         Total Operating Expenses       110,400       110,400       -       0.00%         Revenues Over (Under) Expenditures       \$ -       \$ -       \$ -       \$ -       \$ -       \$ -         Dog License Fund       \$ -       \$ -       \$ -       \$ -       \$ -       \$ -       \$ -       \$ -       \$ -         Total Revenues       \$ 30,305       \$ 30,605       \$ 300       0.99%       \$ 0.99%       \$ 0.99%       \$ 0.99%       \$ 0.00%       \$ 0.99%       \$ 0.99%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.00%       \$ 0.99%       \$ 0.90%       \$ 0.90%	Movie Theater Fund						
Total Operating Expenses       110,400       -       0.00%         Revenues Over (Under) Expenditures       \$       -       \$       -       \$       -         Dog License Fund       \$       -       \$       -       \$       -       \$       -         Total Revenues       \$       30,305       \$       30,605       \$       300       0.99%         Total Revenues       \$       30,305       \$       30,605       \$       300       0.99%         Total Operating Expenses       \$       30,305       \$       30,605       \$       300       0.99%         Revenues Over (Under) Expenditures       \$       -       \$		\$	110 400	\$	110 400	-	0 00%
Revenues Over (Under) Expenditures       \$       -       \$       -       \$       -         Dog License Fund Total Revenues       \$       30,305       \$       30,605       \$       300       0.99%         Total Operating Expenses       \$       30,305       \$       30,605       \$       300       0.99%         Revenues Over (Under) Expenditures       \$       -       \$       -       \$       -         Parking Fund Total Revenues       \$       144,524       \$       185,000       \$       40,476       28.01%         Total Operating Expenses       \$       144,524       \$       185,000       \$       40,476       28.01%		Ŷ	,	Ψ		-	
Total Revenues       \$ 30,305       \$ 30,605       \$ 300       0.99%         Total Operating Expenses       30,305       30,605       \$ 300       0.99%         Revenues Over (Under) Expenditures       \$ -	1 5 1	\$		\$		\$ -	
Total Revenues       \$ 30,305       \$ 30,605       \$ 300       0.99%         Total Operating Expenses       30,305       30,605       \$ 300       0.99%         Revenues Over (Under) Expenditures       \$ -						 	
Total Operating Expenses       30,305       30,605       300       0.99%         Revenues Over (Under) Expenditures       \$       -       \$       -       \$       -         Parking Fund Total Revenues       \$       144,524       \$       185,000       \$       40,476       28.01%         Total Operating Expenses       -       185,000       \$       40,476       28.01%							
Revenues Over (Under) Expenditures         \$ -         \$ -         \$ -           Parking Fund Total Revenues         \$ 144,524         \$ 185,000         \$ 40,476         28.01%           Total Operating Expenses         -         185,000         \$ 40,476         28.01%		\$		\$		\$	
Parking Fund           Total Revenues         \$ 144,524 \$ 185,000 \$ 40,476 28.01%           Total Operating Expenses         - 185,000 185,000	1 0 1				,		0.99%
Total Revenues         \$ 144,524         \$ 185,000         \$ 40,476         28.01%           Total Operating Expenses         -         185,000         185,000         28.01%	Revenues Over (Under) Expenditures	\$	-	\$	-	\$ 	
Total Operating Expenses - 185,000 185,000	Parking Fund						
		\$	144,524	\$		\$	28.01%
Revenues Over (Under) Expenditures         \$ 144,524         \$ -         \$ (144,524)		<u> </u>	-				
	Revenues Over (Under) Expenditures	\$	144,524	\$	-	\$ (144,524)	

## **GENERAL FUND MILL RATE CALCULATION**

	2018-2019	2019-2020		
	Budget	Budget	<u>Variance</u>	<u>% Change</u>
	Approved	Approved		
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	08 50%	08 50%		0.00%

0,344,320,440	7,700,300,081	(037,900,303)	-7.0376
98.50%	98.50%	-	0.00%
16.960	18.240	1.280	7.55%
141,518,507	140,564,149	(954,358.421)	-0.67%
139,395,729	138,455,686	(940,042.650)	-0.67%
625,000	625,000	-	0.00%
	98.50% 16.960 141,518,507 139,395,729	98.50%98.50%16.96018.240141,518,507140,564,149139,395,729138,455,686	98.50%         98.50%         -           16.960         18.240         1.280           141,518,507         140,564,149         (954,358.421)           139,395,729         138,455,686         (940,042.650)

## TOWN OF NEW CANAAN 2019-2020 General Fund Revenue Summary

	2015-2016 <u>ACTUAL</u>	2016-2017 <u>ACTUAL</u>	2017-2018 <u>ACTUAL</u>	2018-2019 <u>REVISED</u>	2019-2020 <u>ADOPTED</u>	\$ <u>VARIANCE</u>	% <u>VARIANCE</u>
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 Renters Rebate Grant Offset	-	168,106	-	-	-	-	
	1,711,665	1,049,332	935,865	73,766	271,622	197,856	268.22%
LICENSES AND PERMITS	1,7 11,000	1,043,002	500,000	10,100	211,022	137,000	200.2270
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	21.061	27 762	-	25.000	-	-	0.009/
CT Judicial Revenue Distributions	31,961 <b>334,066</b>	37,762 380,490	28,879 <b>405,399</b>	35,000 <b>411.000</b>	35,000 <b>415,000</b>	4,000	0.00% 0.97%
USE OF MONEY AND PROPERTY	554,000	300,490	400,000	411,000	415,000	4,000	0.97 %
Copier Revenue	14,324	16,114	10,746	8,000	8,000	-	0.00%
Parking - Box Car	17,027	10,114	10,140	0,000	25,000	25,000	0.0070
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 <u>ACTUAL</u>	2016-2017 <u>ACTUAL</u>	2017-2018 <u>ACTUAL</u>	2018-2019 <u>REVISED</u>	2019-2020 <u>ADOPTED</u>	\$ <u>VARIANCE</u>	% <u>VARIANCE</u>
	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	-	-	-	44 440/
Recording Fees	91,309	84,786	73,516	90,000	80,000	(10,000)	-11.11%
MERS-Town GF Fees	43,635 1,319,182	40,770	31,770	40,000	35,000 1,275,000	(5,000)	-12.50% -5.56%
Conveyance Fees State Telephone Line Grant	62,077	1,288,159 65,494	1,275,492 55,239	1,350,000 67,513	67,513	(75,000)	-5.56%
Renters Rebate Grant Offset	02,077	05,494	55,259	(13,000)	07,515	- 13,000	-100.00%
Miscellaneous Income	39,756	1,703	161,789	(13,000)		13,000	-100.0078
Notary Fees	- 33,730	1,705	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	(1,000)	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	140	141	100				
Elderly Tax Exemption State Grants	148 200	200	102 6,910	-	- 200	-	0.009/
Reimbursements	200	200	0,910	200	200	-	0.00%
Sale Of Assets	38,705	30,795	- 22,400	10,000	- 10,000	-	0.00%
NSF Fees	125	225	(94)	10,000	10,000		0.00%
Homeowner Tax Relief	25,538	21,760	(34)	-	-	-	0.0070
State Property Rebate	- 20,000	7,331	-	_	101,728	101,728	
DEEP Administrative Cost Reven	174	1,001		_		101,120	
Additional Veterans Exemption	1,279	1,149	1,134	_	-		
Insurance Recoveries	1,275	1,145	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	00,110	-	-		0.0070
LoCIP	-	-	-	106,401	-	(106,401)	
LoCIP	375,109	-	-	-	-	-	0.00%
Welfare Recoveries	-	-	725	-	-	-	0.0070
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	101,000	220,400	201,000	102,001	100,024	(0,017)	1.32/0
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 <u>ACTUAL</u>	2016-2017 <u>ACTUAL</u>	2017-2018 <u>ACTUAL</u>	2018-2019 <u>REVISED</u>	2019-2020 <u>ADOPTED</u>	\$ <u>VARIANCE</u>	% VARIANCE
<b>OTHERS &amp; ADJUSTMENTS</b>							
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%



#### TOWN OF NEW CANAAN 2019-2020 General Fund Expenditure Summary

	2015-2016 <u>ACTUAL</u>	2016-2017 <u>ACTUAL</u>	2017-2018 <u>ACTUAL</u>	2018-2019 <u>REVISED</u>	2019-2020 <u>ADOPTED</u>	\$ <u>VARIANCE</u>	% <u>VARIANCE</u>
Non Department							
Leased Equipment Purchased	800,000	-	-	-	-	-	
Prior Year Adjustment	(170,290)	228,276	446	-	-	-	
First Oals stream	629,710	228,276	446	-	-		
First Selectman Salaries F/T	347,450	250 900	368,482	388,503	418,684	30,181	7.77%
Salaries P/T	347,450 15,992	359,800 16,042	300,402 16,042	300,503 41,042	410,004 16,042	(25,000)	-60.91%
Salaries O/T	821	1,054	1,214	2,000	2,040	(23,000) 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 Meals & Entertainment	201 1,503	140 1,220	223 4,120	510 4,080	400 4,200	(110) 120	-21.57% 2.94%
Supplies Office	907	1,220	4,120	4,080	4,200	-	2.94%
Voice / Data	3,571	2,778	1,103	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% 3.41%
401A Employer Contributions Longevity	20,213 100	33,082	38,410 100	41,663	43,083	1,420	3.41%
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 Brog Mosting Expense	833	697	1,670 121	2,000 265	6,500 200	4,500	225.00% -24.53%
Prog Meeting Expense Supplies Office	- 2,369	- 4,387	4,393	6,100	5,610	(65) (490)	-24.53%
Voice / Data	1,530	1,339	270	2,070	2,000	(430)	-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%
T A							
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	4,821	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	396 182	102	450	200	(250)	-55.56%
Travel Supplies Office	110 2,667	182 1,922	148 1,930	1,000 2,800	600 2,700	(400) (100)	-40.00% -3.57%
Gasoline/Oil	2,007	1,922	215	2,800	506	(100)	-3.57%
Voice / Data	1,255	1,255	1,320	1,455	1,484	29	2.00%
Dues And Subscriptions			1.020	1.400			
Buee / and Bubbenpaene	1,025	600	600	800	750	(50)	-6.25%

Tax Collector		2015-2016 <u>ACTUAL</u>	2016-2017 <u>ACTUAL</u>	2017-2018 <u>ACTUAL</u>	2018-2019 <u>REVISED</u>	2019-2020 <u>ADOPTED</u>	\$ <u>VARIANCE</u>	% <u>VARIANCE</u>
Salarias PT         5.999         10.322         6.974         8.100         9.100         9.100         9.000           Secial Security         12.440         12.702         13.276         14.159         14.468         480         3.345           ADA Employer Contributions         1.777         2.168         2.214         2.206         9.2         3.275           Desproy         7775         13.120         7.700         10.300         10.300         2.0075           DVS services         7775         13.120         7.700         10.300         10.00         2.0075           DVS services         500         -         1.700         1.700         1.000         0.00%           Postage         2.9,966         2.08.99         16.619         2.0,800         1.600         -         0.00%           Postage         2.9,966         2.08.91         1.699         2.000         1.000         -         0.00%           Voice Postage         2.241         2.453         1.906         1.000         -         0.00%           Voice Postage         2.244         2.453         1.906         -         -         -         -         -         -         -         -	Tax Collector							
Salaria ColT         42         510         314         320         320         -         0.00%           Social Security         12,440         12,726         11,276         11,459         14,648         489         3,45%           Gold Recurst Contracts         7,975         13,120         7,700         10,800         100         0.300%           Services Contracts         7,975         13,120         7,700         10,800         100         0.300%           OMV Services         500         600         600         10,700         10         0.00%           OMV Services         20,866         20,809         16,609         2,2800         2,200         0.00%           Adversing         1,421         1,333         675         1,400         1,400         0.00%           Supplies Office         2,214         2,483         1,304         2,400         2,400         0.00%           Vocar Data         481         480         -	Salaries F/T	166,775	167,860	172,497	176,610	183,399	6,789	3.84%
Social Social y         12,440         12,702         12,765         14,169         14,648         480         3.40%           Ad NA Employne Contraction         17,47         2,168         2.722         2.814         2.906         92         3.27%           Longevity         450         500         500         600         600         600         612         12         2.00%           Divis Services         670         600         600         600         612         12         2.00%           Divis Services         200         1.06         2.000         1.000         1.000         0.00%           Postsper         2.0109         1.616         2.000         1.000         0.00%           Supplies Office         2.214         2.433         1.640         -         -         -         0.00%           Supplies Office         2.214         2.433         1.304         2.400         -         0.00%           Supplies Office         2.2160         2.2175         5.00         -         0.00%           Varier         2.24,600         2.24,600         2.2400         -         -         -           Legal-Tee Warden         6.617         7.720         <							-	
410.4 Employer Contributions         1,747         2,168         2.722         2,814         2,906         92         3.27%           Services         7.975         13,120         7.700         10,800         10,900         10,00         0.320%           DMV Services         670         6.00         6.00         6.00         6.00         1.700         1.700         0.00%           DMV Services         670         6.00         6.00         6.00         1.700         1.700         0.00%           DVas Services         2.00%         2.00%         1.700         1.700         0.00%           Adverting         1.421         1.533         675         1.400         1.400         0.00%           Sinples Office         2.214         2.483         1.304         2.400         2.400         0.00%           Vicus / Data         481         480         -         -         -         -         0.00%           Vicus / Data         481         480         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td></td<>							-	
Longery         450         450         500         500         600         10.000         (100)         2.20.0%           Prof Services         670         600         600         600         610         1.2         2         2.00%           DW Services         500         -         1.700         1.700         0.00%           Office ExpL LassRental         2.243         1.908         2.030         2.000         0.00%           Prostage         2.048         2.043         2.040         0.00%         0.00%           Prostage         2.244         2.443         1.906         1.000         1.000         0.00%           Supplies Office         2.2414         2.443         1.304         2.400         -         -         -           Dues And Subscriptions         224,600         235,161         225,300         221,445         7,462         3.07%           Legal         - <td></td> <td>,</td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td>		,	,					
Service Contracts         7,975         13,120         7,700         10,800         10,00         0.03%           Prof Services         500         -         -         1,700         1,700         2,200         -         0,00%           DNV Services         20,966         20,809         16,609         20,400         2,200         -         0,00%           Protege         20,966         20,809         16,609         20,400         2,200         -         0,00%           Transe         01160         2,214         1,233         675         1,400         1,400         -         0,00%           Vice / Dath         241         2,833         675         1,400         1,400         -         0,00%           Vice / Dath         241         2,833         161         243,963         251,445         7,462         3,07%           Legal Tere Varten         86         -								
Pert Services         670         600         600         600         600         610         1.700         1.700         1.700         1.700         0.00%           Office Expip LesseRental         2.243         1.906         2.080         2.200         2.200         1.000         0.00%           Advertising         1.421         1.333         675         1.400         1.400         0.00%           Supplies Office         2.214         2.483         1.304         2.400         2.400         0.00%           Vocar / Data         489         480         497         500         0         0.00%           Dues Avis Subscriptions         225,161         226,303         243,963         251,445         7.492         3.07%           Cegal         2.4600         235,161         226,303         232,700         330,000         7.300         2.26%           Legal-Parks Kerenation         2.00         - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>. ,</td> <td></td>							. ,	
DMV services         500         -         -         1,700         1,700         -         0.00%           Offlee Equip LeaseRrental         2,243         1,906         2,809         16,809         2,800         2,200         -         0,00%           Postage         4,247         1,333         675         1,400         1,400         -         0,00%           Travel         4,27         2,7         4,12         1,000         1,000         -         0,00%           Supplies Offlice         2,241         2,633         1,200         1,000         -         0,00%           Uses And Subscriptions         226,000         2281,161         228,308         2281,485         - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Office Equp Lease/Rontal         2.243         1.906         2.033         2.200         2.200         2.000         0.00%           Advertising         1.421         1.333         675         1.400         1.400         0.00%           Supplies Office         2.214         2.2483         1.304         2.400         2.400         0.00%           Supplies Office         2.214         2.2483         1.304         2.400         2.400         0.00%           Ovice / Data         481         480         480         5.0         -         -           Ovice / Data         481         480         480         5.0         -         -         -           Ovice / Data         481         480         480         5.0         -         -         -           Ovice / Data         2.60         235,016         128,518         167,335         140,440         322,700         330,000         7,300         2.28%           Logal-Parks Recreation         2.0         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -			-					
Adversing Travel         1,421         1,333         675         1,400         1,400         -         0.00%           Supplies Office         2,214         2,463         1,304         2,400         2,400         -         0.00%           Voice / Data         481         480         480         -         -         -         -         0.00%           Legal         Adv Kerployer Contributions         -         -         -         -         0.00%           Legal-Trew Vardan         66         -         -         -         -         -           Assesson         27,01         11,654         16,678         -         -         -           Pathering         2,249         13,259         34,116         -         -         -           Pathing         2,249         13,259         34,116         -			1,906	2,093			-	
Travel         427         27         412         1,000         1,000         -         0,00%           Supplies Office         2.214         2.483         1,304         2.400         2.000         .         0,00%           Vaice / Data         481         480         480         -         -         -         .							100	
Supplies Office         2.214         2.483         1.304         2.400         2.400         -         0.00%           Uses / Data And Subscriptions         2250         280         175         500         500         -         0.00%           Legal         Control Longen         2243.660         2251.161         226.330         231.440         307.540         3.07%           Legal-Tree Worken         66         -	Advertising	1,421	1,353	675	1,400	1,400	-	0.00%
Voice / Data         481         480         480         -         -         -           Dues And Subscriptions         220         275         500         500         -         0.00%           401A Employer Contributions         -	Travel	427	27	412	1,000	1,000	-	0.00%
Dues And Subscriptions         250         280         175         500         -         0.00%           Legal 401A Employer Contributions 401A Employer Contributions         -	Supplies Office				2,400	2,400	-	0.00%
Legal         224,600         225,161         226,300         243,963         251,445         7,482         3,07%           401A         Employer Contributions         -					-		-	
Legal AtOLA Employer Contributions         is         is         is         is           Prof Sarv Legal Legal-Tree Warden         66         -         -         -         -           Legal-Tree Warden         66         -         -         -         -           Assessor         27,611         111,654         16,078         -         -           Personnel         2,349         13,229         34,116         -         -           Paraning And Zoning         44,227         56,877         74,469         -         -         -           Public Works         -         200         -         -         -         -         -           Public Works         -         200         -	Dues And Subscriptions						-	
401A Employer Contributions         -<	Level	224,600	235,161	226,330	243,963	251,445	7,482	3.07%
Prof. Sarv. Legal T         155, 165         167, 335         140, 440         322, 700         330,000         7, 300         2, 26%           Legal/Terk Warden         20         -         -         -         -         -           Assessor         27,611         111, 654         16, 978         -         -         -           Personnel         2,349         13,229         34,116         -         -         -           Parsonnel         2,349         13,229         34,116         -         -         -           Planning And Zoning         44,227         55,877         74,469         -         -         -           Public Works         -         200         -         -         -         -         -           Police         1078         -         7,306         -								
Legal-Parks Recreation 200		155 165	167 335	140 440	- 322 700	330,000	- 7 300	2 26%
LegaParis & Recreation 20	0	,	107,335	140,440	322,700	-	7,300	2.2070
Assessor         27.611         11.654         16.978         -         -         -           Personnel         2.349         13.229         34.116         -         -         -           Building         -         599         -         -         -         -           Public Works         -         66.877         74.469         -         -         -           Public Works         26.484         28.227         18.296         -         -         -           Public Works         3.662         2.004         4.048         -         -         -           Inland Wellands         3.662         2.004         4.048         -         -         -           Fire         -         -         15.074         -         -         -         -           Salaries P/T         197.647         210.178         217.571         239.712         259.485         19.773         8.25%           Salaries P/T         297.60         34.753         47.942         55.00         4.00         30.000         37.50%           Salaries P/T         197.647         210.178         21.550         8.877         7.627         61.16%           Sal	-		-			-	-	
Personnel         2,349         13,229         34,116         -         -         -           Building         -         599         -         -         -         -           Planning And Zoning         44,227         56,877         74,469         -         -         -           Zoning Board Of Appeals         26,484         28,227         18,296         -         -         -           Police         1,078         -         7,308         -         -         -           Police         1,078         -         7,308         -         -         -           Fire         -         -         15,074         -         -         -         -           Salaries PT         29,760         347,53         47,494         235,000         4,000         (7,100)         48,57%           Salaries PT         29,760         347,53         47,942         35,000         500         10         0         20,500           Social Security         1995         18,502         19,460         21,056         20,128         (874)         4,415%           401A Employer Contributions         -         -         1,250         8,877         7,627	5		11.654	16 978	-	-	-	
Building         .					-	-	-	
Public Works         . <t< td=""><td>Building</td><td></td><td></td><td>- , -</td><td></td><td>-</td><td>-</td><td></td></t<>	Building			- , -		-	-	
Zoning Board Of Appeals         26,444         28,227         18,296         -         -         -           Police         1,078         -         7,306         -         <	Planning And Zoning	44,227	56,877	74,469	-	-	-	
Police         1.078         -         7.306         -         -         -           Inland Wetlands         3.662         2.904         4.048         -         -         -           Fire         260,661         281,024         310,726         322,700         330,000         7.300         2.26%           Human Resources         Statries FIT         197,647         210,178         217,571         239,712         259,485         19,773         8.25%           Salaries FIT         297,60         34,753         47,942         35,000         4,000         (31,000)         -88.57%           Salaries OT         499         229         350         500         510         10         2.0%           At Employer Contributions         -         -         1.250         8,877         7,627         610,19%           Training         700         700         750         800         5000         -         0.00%           Struce Contracts         2.933         -         -         -         -         -         -         -           O'S Payroll Processing         58,378         86,176         66,213         65,000         5.000         -         0.00%      <	Public Works	-	200			-	-	
Inland Wetlands         3,662         2,904         4,048         -         -         -           Fire         -         15,074         -         -         -         -         -           Salaries F/T         197,647         210,178         217,571         239,712         259,485         19,773         8.25%           Salaries F/T         197,647         210,178         217,571         239,712         259,485         19,773         8.25%           Social Security         199,951         18,502         19,460         21,056         20,182         (87,44)         4.15%           Social Security         19,951         18,502         19,460         21,056         20,182         (87,44)         4.15%           Longevity         700         700         750         800         500         (30,09)         -         0.00%           Service Contracts         2,993         -	Zoning Board Of Appeals	26,484	28,227	18,296	-	-	-	
Fire         15,074         -         -           Human Resources         Salaries F/T         197,647         210,726         322,700         330,000         7,300         2.26%           Salaries F/T         197,647         210,178         217,571         239,712         259,485         19,773         8.25%           Salaries O/T         299,760         34,753         47,942         35,000         4,000         (81,000)         -88,57%           Solaries O/T         499         229         350         500         510         10         2.0%           Solaria Security         19,951         18,502         19,460         21,056         20,182         (874)         -4,15%           401A Employer Contributions         -         -         1,250         8,77         7,627         610,16%           Training         700         700         750         800         500         -         0.00%           State Orug & Alcohol Testing         4,652         4,121         4,566         5,000         -         0.00%           Training         7,138         8,398         6,652         9,600         12,000         2,400         25,00%           Office Equip Lease/Rental <t< td=""><td>Police</td><td>1,078</td><td>-</td><td>7,306</td><td>-</td><td>-</td><td>-</td><td></td></t<>	Police	1,078	-	7,306	-	-	-	
Ze0,661         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)         -8.57%           Social Security         19,951         18,502         19,460         21,056         20,182         (874)         -4.15%           MOIA Employer Contributions         -         -         1,250         8,877         7,627         610,16%           Training - Tuttion Reimbursement         4,000         4,000         7,532         5,000         5,000         -         0,00%           Service Contracts         2,993         -         -         -         -         -         -         0,00%           State Drug & Alcohol Testing         4,652         4,121         4,566         5,000         5,000         -         0,00%           Physicals         1,385         1,493         1,327         1,900         1,500         (400)         -2,105%           Office Equip Lease/Rental         1,986         1,644         1,7	Inland Wetlands	3,662	2,904		-	-	-	
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         8,077         7,627         610,16%           Service Contracts         2,933         -         -         -         -         -         -         0.00%           Stervice Contracts         2,933         -         -         -         -         -         -         -         -         -         0.00%         State         0.00%         State         1.300         1.500         -         0.00%         State         1.300         1.500         -         0.00%         State         State         State         1.300         1.500         400         2.00%         State         State <t< td=""><td>Fire</td><td>-</td><td>-</td><td></td><td>-</td><td>-</td><td>-</td><td></td></t<>	Fire	-	-		-	-	-	
Salaries F/T         197,647         2210,178         217,571         239,712         259,485         19,773         8.25%           Salaries D/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)         4.415%           M1A Employer Contributions         -         1,250         8,877         7,627         610,16%           Service Contracts         2,993         -         -         -         -         -           O/S Payroll Processing         58,378         86,176         66,213         66,000         65,000         -         0.00%           State Drug & Alcohol Testing         7,138         8,398         6,632         9,600         12,000         2,400         22,00%           Physicals         1,335         1,493         1,327         1,900         1,500         (400)         -21,05%           Background/Security Checks         89         187         318         500         510         10		260,661	281,024	310,726	322,700	330,000	7,300	2.26%
Salaries F/T         197,647         2210,178         217,571         239,712         259,485         19,773         8.25%           Salaries D/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)         4.415%           M1A Employer Contributions         -         1,250         8,877         7,627         610,16%           Service Contracts         2,993         -         -         -         -         -           O/S Payroll Processing         58,378         86,176         66,213         66,000         65,000         -         0.00%           State Drug & Alcohol Testing         7,138         8,398         6,632         9,600         12,000         2,400         22,00%           Physicals         1,335         1,493         1,327         1,900         1,500         (400)         -21,05%           Background/Security Checks         89         187         318         500         510         10	Human Resources							
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%           Longevity         700         700         750         800         500         (300)         0.00%           Service Contracts         2,993         -         -         -         -         -         -         0.00%           State Drug & Alcohol Testing         4,652         4,121         4,566         5,000         5,000         -         0.00%           Off Payrol Processing         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%           Actyround/Security Checks         89         187         318         500		197.647	210.178	217.571	239.712	259.485	19.773	8.25%
Salaries O/T         499         229         350         500         510         10         2.0%           Social Security         19,951         18,502         19,460         21,056         20,182         (874)         4.15%           d11A Employer Contributions         -         -         1,250         8,877         7,627         610.16%           Conservice Contracts         2,993         -         -         -         0.0%         5,000         -         0.0%           State Drug & Alcohol Testing         4,652         4,121         4,566         5,000         5,000         -         0.0%           State Drug & Alcohol Testing         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         7,83         6,850         6,000         6,500         8,33%           Travel         -         147         92         200								
401A Employer Contributions         -         1,250         8,877         7,627         610.16%           Training - Tuition Reimbursement         4,000         7,000         750         800         5000         -         0.00%           Service Contracts         2,993         -         -         -         -         -         -         0.00%           State Drug & Alcohol Testing         568,378         86,176         66,213         65,000         65,000         -         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)         -2.105%           Background/Security Checks         89         187         318         500         510         10         2.00%           Background/Security Checks         89         187         318         500         65.00         500         8.33%           Travel         -         147         92         200         125         (75)         -37.50%           Prog Meeting Expense         1111         709         421         500         450         (50) <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td> ,</td> <td></td>							,	
Training - Tuition Reimbursement         4,000         4,000         7,632         5,000         5,000         -         0,00%           Corperity         700         700         700         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         12,000         2,400         221.05%           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%           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) <td< td=""><td>Social Security</td><td>19,951</td><td>18,502</td><td>19,460</td><td>21,056</td><td>20,182</td><td>(874)</td><td>-4.15%</td></td<>	Social Security	19,951	18,502	19,460	21,056	20,182	(874)	-4.15%
Longevity         700         700         700         750         800         500         (300)         -37.50%           Service Contracts         2,993         -         -         -         -         -         -         -         -         -         -         -         0.00%         State Drug & Alcohol Testing         4,652         4,121         4,566         5,000         5,000         -         0.00%         5,000         -         0.00%         5,000         -         0.00%         7         138         8,398         6,623         9,600         12,000         2,400         25,00%         -         0.00%         7         1,734         34         2,00%         64,641         1,728         1,700         1,734         34         2,00%         64,621         1,018         500         510         10         2,00%         64,650         500         8,00         8,00         -         0,00%         Advertising         -         147         92         200         125         (75)         -37,50%         500         8,33%         50,50         1,00%         8,33%         50,50         1,00%         8,33%         50,50         1,00%         2,00%         8,40%         3,30	401A Employer Contributions	-	-		1,250	8,877	7,627	610.16%
Service Contracts         2,993         -         -         -           O/S Payroll Processing         58,378         86,176         66,213         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%           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<	Training - Tuition Reimbursement	4,000	4,000	7,632	5,000	5,000	-	0.00%
O/S Payroll Processing         58,378         86,176         66,213         65,000         -         0.00%           State Drug & Alcohol Testing         4,652         4,121         4,566         5,000         5,000         -         0.00%           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%           Advertising         7,933         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         -         0.00%	Longevity	700	700	750	800	500	(300)	-37.50%
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)         -         0.00%           Supplies Office         846         612         759         800         800 <t< td=""><td></td><td></td><td>-</td><td></td><td></td><td></td><td>-</td><td></td></t<>			-				-	
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         0.200%           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%           Dues And Subscriptions         384         33         113         250         125         (125)         -50.00%<	, .		/ -			,	-	
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%           Salaries F/T         283,787         296,278         302,905         311,320         316,429         5,109         1.64							-	
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%           Salaries F/T         283,787         296,278         302,905         311,320         316,429         5,109         1.	5							
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%           Information Technology         340,267         381,409         384,584         396,568         394,098         (2,470)         - 0.62%           Salaries C/T         28,3787         296,278         302,905         311,320         316,429         5,109							. ,	
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%           Information Technology         384,267         381,409         384,584         396,568         394,098         (2,470)         -0.62%           Salaries F/T         283,787         296,278         302,905         311,320         316,429         5,109         1.64%           Longevity         20,834         21,721         22,128         23,816         24,207         391								
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         340,267         381,409         384,584         396,568         394,098         (2,470)         -0.62%           Information Technology         340,267         381,409         384,584         396,568         394,098         (2,470)         -0.62%           Salaries O/T         6         -         -         -         -         -         -           Social Security         20,834         21,721         22,128         23,816         24,207         391         1.64%           Longevity         950         1,000         1,000         -         0.00%							10	
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%           Information Technology         340,267         381,409         384,584         396,568         394,098         (2,470)         -0.62%           Information Technology         283,787         296,278         302,905         311,320         316,429         5,109         1.64%           Salaries O/T         6         - <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td>	0						-	
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%           More And Subscriptions         384         33         113         250         125         (125)         -50.00%           Mathing Expense         340,267         381,409         384,584         396,568         394,098         (2,470)         -0.62%           Information Technology         283,787         296,278         302,905         311,320         316,429         5,109         1.64%           Salaries O/T         6         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         0.00%         Satries O/T         391         1.64%         Longevity         950         1,000         1,000	5							
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%           Information Technology         340,267         381,409         384,584         396,568         394,098         (2,470)         -0.62%           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         1,000         1,000         -         0.00%           Service Contracts         58,671         54,886         43,612         65,500         51,000         (14,500)         -22.14%           Travel         -         -         5000         5000         -         0.00%		111					. ,	
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         283,787         296,278         302,905         311,320         316,429         5,109         1.64%           Salaries G/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%           Postage         28         -         60         100         100         -         0.00%           Supplies Office         687         199         125         500         500         200         7.14% </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td>							-	
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         1000         (400)         -80.00%           Supplies Office         687         199         125         500         500         -         0.00%           Voice / Data<	Voice / Data				1,000		-	
Information Technology         283,787         296,278         302,905         311,320         316,429         5,109         1.64%           Salaries O/T         6         -         0.00%         Service Contracts         58,671         54,886         43,612         65,500         51,000         (14,500)         -22.14%         -         -         5,000         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -	Dues And Subscriptions	384	33	113	250	125	(125)	-50.00%
Salaries F/T         283,787         296,278         302,905         311,320         316,429         5,109         1.64%           Salaries O/T         6         -         0.00%         Service Contracts         58,671         54,886         43,612         65,500         51,000         (14,500)         -22.14%         -         -         5,000         -         0.00%         0.00%         0.00%         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         - <t< td=""><td></td><td>340,267</td><td>381,409</td><td>384,584</td><td>396,568</td><td>394,098</td><td>(2,470)</td><td>-0.62%</td></t<>		340,267	381,409	384,584	396,568	394,098	(2,470)	-0.62%
Salaries O/T         6         -         0.00%         Service Contracts         58,671         54,886         43,612         65,500         51,000         (14,500)         -22.14%         7         7         0.00%         5000         -         0.00%         900         1,000         100         100         -         0.00%         900         17         900         125         500         100         (400)         -80.00%         900         900         125         500         500         -         0.00%         900         900         125         500         500         200         7.14%         900%         900%         900%         900%         900%         900%         90%         90%         90%         90%         90%								
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%			296,278	302,905	311,320	316,429	5,109	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%			-	00.400		-	-	4.0.404
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         -         -         -	-						391	
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         -         -         -							-	
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         -         -         -							(14,500)	
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         -         -         -	5		-				-	
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         -         -         -         -	-	- 20	-	-			- (400)	
Voice / Data         3,153         3,304         3,228         2,800         3,000         200         7.14%           Voice / Data Allocation         7,139         (1,506)         10,874         -         -         -         -		- 687	- 199	- 125			(400)	
Voice / Data Allocation 7,139 (1,506) 10,874	••						200	
					-,	-	-	
					410,536	401,336	(9,200)	-2.24%

Town Clock         244,708         240,708         240,708         240,708         240,708         250,511         5,003         2,27%           Subaries F/T         44,605         50,666         51,332         74,250         -         0,00%           Subaries F/T         2,648         4,174         4,400         4,000         4,068         80         2,00%           Subaries F/T         2,648         4,174         4,400         4,000         4,068         80         2,00%           Subaries F/T         2,648         1,172         2,648         1,000 <td< th=""><th></th><th>2015-2016 <u>ACTUAL</u></th><th>2016-2017 <u>ACTUAL</u></th><th>2017-2018 <u>ACTUAL</u></th><th>2018-2019 <u>REVISED</u></th><th>2019-2020 ADOPTED</th><th>\$ <u>VARIANCE</u></th><th>% <u>VARIANCE</u></th></td<>		2015-2016 <u>ACTUAL</u>	2016-2017 <u>ACTUAL</u>	2017-2018 <u>ACTUAL</u>	2018-2019 <u>REVISED</u>	2019-2020 ADOPTED	\$ <u>VARIANCE</u>	% <u>VARIANCE</u>
Statistis PT         44,805         50,806         51,332         74,250         74,250         74,250         0.00%           Sonal Security         2,548         4,174         4,174         4,000         4,680         80         20,005           Sonal Security         2,0583         22,006         22,013         24,705         25,158         4,600         1,025         1,030         1,030         1,000         1,005         0,00%           O/S Contrand Service         4,473         11,325         8,465         10,425         10,425         0,00%           O/S Contrand Service         14,723         12,325         1,8465         10,000         -         0,00%           O/S Contrand Service         14,723         12,487         2,899         2,500         2,500         -         0,00%           Repairs Record Books         1,000         -         1,000         -         0,00%           Chines ExplacemeRent         -         1,714         880         2,000         1,000         -         0,00%           Supplies Office         16,843         17,746         16,812         2,450         43,024         4,000         -         0,00%           Supplies Office         16,843	Town Clerk							
Salarie D/T         2,548         4,174         4,174         4,000         4,080         8.0         2,003           Solicil Scourty         1,000         1,000         1,200         1,300         1,200         1,200           Bervice Contracts         525	Salaries F/T	228,688	234,355	240,000	244,708	250,511	5,803	2.37%
Social Security         20,583         22,006         22,013         24,706         25,156         4.50         1.329           Service Contrarts         525         525         525         550         1.020         1.000         5.000         1.000         5.000         1.000         5.000         1.000         5.000         1.000         5.000         1.000         5.000         1.000         5.000         1.000         1.000         1.000         5.000         1.000 <td>Salaries P/T</td> <td>44,605</td> <td>50,666</td> <td>51,332</td> <td>74,250</td> <td></td> <td>-</td> <td>0.00%</td>	Salaries P/T	44,605	50,666	51,332	74,250		-	0.00%
Longeriy         1.000	Salaries O/T	2,548	4,174	4,174	4,000	4,080	80	2.00%
Service Contracts         525         525         526	-							
Prof. Service         9.473         11.325         8.465         10.425         10.405         .         0.00%           O'S Contrac Service         14.726         12.732         13.889         15.000         15.000         -         0.00%           O'S Micro Filming         3.243         2.487         2.899         2.500         2.500         -         0.00%           O'Repairs Record Book         1.000         -         1.714         580         2.000         1.000         -         0.00%           O'Icice Equip LeameRnettal         7.30         7.448         8.181         7.830         2.000         -         0.00%           O'Icice Equip LeameRnettal         7.30         7.446         16.812         2.400         2.000         -         0.00%           Supplies Office         16.843         17.946         16.812         2.400         4.000         -         0.00%           Supplies Office         2.602         2.276         2.915         4.000         4.000         -         0.00%           Supplies Office         2.602         2.276         2.915         4.002         1.000         1.000         -         0.00%           Supplis Supplies Office         5.5.400								
OB Contrant Service         14,726         12,732         13,880         16,000         1,000         -         0.00%           OS Mitor Shiming         3,243         2,487         2,889         2,500         -         0.00%           Repairs Office Equipment         -         1,743         5,811         7,890         8,2000         1,000         1,000         1,000         1,000         4,000         4,000         -         0,00%           Office Equipment         -         1,743         8,481         7,890         8,200         1,000         -         0,00%           Advertaining         3,488         5,978         4,688         10,000         1,000         -         0,00%           Advertaining         1150         969         4,27         1,900         -         0,00%         -         0,00%           Otes And Suborciptions         2,602         2,515         4,000         -         0,00%         -         0,00%         -         0,00%         -         0,00%         -         0,00%         -         0,00%         -         0,00%         -         0,00%         -         0,00%         -         0,00%         -         0,00%         -         0,00%								
Old More Filming         3,243         2,487         2,899         2,500         2,500         -         0.00%           Repairs Record Books         1,000         -         1,714         580         2,000         1,000         -         0,00%           Office Equipment         -         1,714         580         2,000         1,000         -         0,00%           Office Equipment         1,93         7,436         8,181         7,896         8,181         7,896         1,000         1,000         -         0,00%           Advertaing         3,088         5,078         4,853         1,000         1,000         -         0,00%           Voice // Data         2,420         4,27         1,000         1,000         -         0,00%           Statistics PT         3,243         3,85,470         435,329         455,447         1,000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td>							-	
Repairs Record Éoxies         1.000         -         1.000         1.000         1.000         -         0.00%           Office Equip Lease/Rental         7.331         7.436         8.181         7.890         8.200         3.10         3.33%           Postage         4.006         4.482         3.898         5.000         -         0.00%           Advertining         3.988         5.978         4.658         1.000         1.000         -         0.00%           Supplies Office         16.843         17.946         16.842         2.4500         2.0000         -         0.00%           Dues And Subscriptions         2.62.2         2.575         4.4000         -         0.00%           Stations PT         852.322         380.460         382.770         434.329         435.447         1.116         0.28%           Registrar of Voters         381ations PT         6.5.000         10.000         1.0							-	
Repairs Office Equipment         -         1.714         580         2.000         1.000         (1.000)         -         0.007           Office Equip Lease/Fartal         7.331         7.436         8,181         7.869         8.200         3.00         5.000         -         0.00%           Advertising         3.868         5.978         4.658         10.000         -         0.00%           Travel         1.59         9.99         4.27         1.000         1.000         -         0.00%           Voise / Data         4.22         420         420         500         500         -         0.00%           Subsolve / Data         2.622         380.490         382,770         434.322         435,447         1,118         0.20%           Subsolve / Data         .         76.256         55.000         44.000         -         0.00%           Salarias F/T         .         85.941         69.384         7.74         5.5.85         3.427         (2.158)           FP Elections         .         .         .         3.136         3.138           Social Security         3.244         4.749         5.774         5.5.85         3.427         (2.158)         5.2	8							
Office Equip Lesse/Rental         7.431         7.436         8.161         7.890         8.200         310         3.937           Advertising         3.968         5.978         4.658         10.000         1.000         -         0.00%           Advertising         3.968         5.978         4.658         10.000         1.000         -         0.00%           Supplies Office         16.843         17.946         18.812         24.500         20.00         (4.500)         1.8.37%           Voice / Data         2.202         2.276         2.515         4.000         4.000         -         0.00%           States FT         -         -         8.000         10.000         1.8.5%         1118         0.262         22.00%         22.00%         435.447         1.118         0.263         22.00%	-	-						
Peatage         4.006         4.482         3.899         5.000         5.000         -         0.00%           Advertising         3.686         5.978         4.656         10.000         -         0.00%           Travel         159         959         4.27         1.000         1.000         -         0.00%           Supplies Office         16.843         17.946         16.812         24.500         40.00         -         0.00%           Dues And Subcriptions         2.602         2.276         2.515         4.000         4.000         -         0.00%           Statises F/T         85.941         69.366         76.256         55.000         1.000		7.931					( ) )	
Adversing Travel         3,868         5,978         4,658         10,000         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         4500         5000         -         0,00%           Subaris PT         362,322         380,480         382,770         434,329         435,447         1,118         0,20%           Subaris PT         5,561         5,5,000         44,4,290         -         -         0,00%           Subaris PT         8,6941         69,356         76,256         55,000         44,4,000         -         -         0,000         10,000		,						
Trave         159         959         427         1,000         1,000         -         0.00%           Supplies Office         16,343         17,944         18,212         24,500         500         -         0.00%           Dues And Subscriptions         2,622         2,276         2,515         4,000         -         0.00%           Statires F/T         362,322         380,480         382,770         434,329         435,447         1,118         0.26%           Statires F/T         8,5941         69,956         76,256         65,000         44,000         (10.00)         10.000         10.000         10.000         10.000         10.000         10.000         10.000         10.000         10.000         10.000         10.000         10.000         10.000         10.000         10.008         40.0         10.000         10.000         10.000         10.000         10.000         10.000         10.008         40.0         10.000         10.000         10.008         40.0         10.000         10.008         40.0         2.00%         50.0         15.0         2.00%         50.0         10.038         40.0         1.000         1.000         1.000         1.000         1.000         1.000 <td< td=""><td>0</td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td></td<>	0						-	
Value / Data         422         420         420         500         -         0.00%           Dues And Subscriptions         2.602         2.276         2.615         4.000         4.000         -         0.00%           Salaries F/T         Selaries F/T         85.941         659.356         76.256         55.000         4.4800         (10.200)         -15.55%           PT Elections         -         -         8.000         11.000         2.000%         4.010         10.00%           401A Employer Contributions         -         -         10.000         10.000         10.000         10.000         10.000         10.000         10.00%         4.010         2.00%         5.01         Scalu Scalurity         3.924         4.749         5.774         5.585         3.427         2.168         3.000         11.000         11.000         10.00%         2.00%         Elections-Tomores Scalurity         3.024         4.749         5.774         5.585         3.427         2.462         7.000         2.7540         640         2.00%         2.00%         Elections Tomores Services         3.287         3.462         1.665         4.000         4.080         80         2.00%         2.00%         Comores Services         2.00%	Travel	159	959	427	1,000	1,000	-	0.00%
Dues And Subscriptions         2.602         2.276         2.515         4.000         -         0.00%           Registrar of Voters         362.322         380.480         382.770         434.329         435.447         1.118         0.26%           Salaries P/T         8.5.941         69.366         76.256         55.000         14.800         (10.200)         1-18.55%           PT Salary Office         -         -         8.000         10.000         11.000         10.000	Supplies Office	16,843	17,946	16,812	24,500	20,000	(4,500)	-18.37%
Selatistar of Voters         362,322         380,480         382,770         434,329         435,447         1,118         0.26%           Salaries F/T         55,314         69,356         76,255         55,000         44,800         (10,200)         126,55%           PT Elactions         -         -         8,000         110,000         1,000         120,000         25,00%           401A Employer Contributions         -         -         3,136         3,136         -         -         -         3,136         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         155         255         5         2.00%         Elections-resonnel         2.57         2.44,833         13,376         2.00%         Elections-suppont         -         1.412         1.513         1.000         1.000         2.00%	Voice / Data	422	420	420	500	500	-	0.00%
Registrar of Votars	Dues And Subscriptions					1		
Salaries F/T         56,941         69,356         76,256         55,000         44,800         (10,200)         21,000           PT Elections         -         -         8,000         110,000         12,000         12,000           401A Employer Contributions         -         -         10,000         110,000         100,000         12,000           401A Employer Contributions         -         -         3136         3136         -         -         -         3136         3136         -		362,322	380,480	382,770	434,329	435,447	1,118	0.26%
Salaries P/T         85,941         66,936         76,256         55,000         44,800         (10,200)         :16,85%           PT Salary Office         -         -         10,000         10,000         10,000         10,000           PT Elacions         -         -         10,000         10,000         10,000         10,000           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         7.144         140         2.00%           Elections-Tewn Services         3.287         3.482         3.98         2.000         4.060         80         2.00%           Elections-Town Services         3.287         3.482         3.98         2.000         2.00%         2.00%           Clinto Equipment-Repair and         6.314         6.018         6.815         0.000         16.020         2.00%           Clinto Equip LasarRental         -         1.412         1.513         1.000         1.020         2.00%           Clinto Equipment-Repair and         8.316         6.816         6.817         7.50         7.55         5         2.00%	0							
PT Elaciny Office       -       -       8.000       10,000       2.000       25.00%         4014 Employer Contributions       -       -       3.136       3.138         Social Security       3.924       4.749       5.774       5.585       3.427       (2.158)       3.86.3%         Training       2.395       3.447       2.426       7.000       7.140       40       2.00%         Elactions-Personnal       25       2.4.803       13.376       27.000       27.540       5.40       2.00%         Elactions-Personnal       25       2.4.803       1.6.18       6.100       4.080       80       2.00%         Elactions-Support       3.189       3.462       3.98       2.500       2.05%       50       2.00%         Elactions-Support       3.189       3.482       1.618       6.000       4.080       80       2.00%         Canvassing       134       594       2.544       3.000       3.000       500       16.67%         Advertising       -       -       -       2.00%       2.00%       2.00%         Advertising       -       -       -       2.00%       2.00%       2.00%         Advertising		05.044	00.050	70.050	55 000	44.000	-	
PT Elections       -       -       10,000       11,000       10,000         Social Security       3,924       4,749       5,774       5,865       3,427       (2,158)       36,837         Social Security       2,335       3,847       2,426       7,000       7,140       140       2,00%         Educations and Outreach       -       -       158       7,000       7,140       140       2,00%         Elections-Tomo Services       3,287       3,462       398       2,500       2,550       50       2,00%         Elections-Support       3,189       3,462       1,665       4,000       4,080       80       2,00%         Election Equip Lesse/Rental       -       1,1412       1,513       1,000       1,020       20       2,00%         Ortice Equip Lesse/Rental       -       1,1412       1,513       1,000       3,000       500       16,67%         Postage       2,573       3,789       2,618       2,000       3,600       16,67%         Supplies Office       565       776       804       850       867       17       2,00%         Voice / Data       181       181       180       12,979       136,210		85,941		76,256				
4014         Employer Contributions         -         3,136         3,136           Social Security         3,924         4,749         5,774         5,585         3,427         (2,158)         3,86,8%           Education and Outreach         -         -         158         250         25         5         2,00%           Elections-Personnel         25         2,4,83         13,376         27,000         27,540         5,40         2,00%           Elections-Support         3,189         3,482         1,665         4,000         4,080         80         2,00%           Elections-Eupopert         3,189         3,482         1,615         8,000         4,080         80         2,00%           Canvassing         134         594         2,548         3,000         1,002         20         2,00%           Canvassing         134         594         2,548         3,000         3,500         500         16,67%           Advertising         -         -         -         2,00%         2,040         4,040         2,00%           Varee         0,265         75         5         2,00%         5         2,00%           Supplies Office         665		-						
Social Security         3.924         4.749         5.774         5.585         3.427         (2.188)         -38.63%           Training         2.395         3.847         2.426         7.000         7.140         140         2.00%           Education and Outreach         -         -         158         2200         255         5         2.00%           Elections-Town Services         3.287         3.462         308         2.500         2.550         50         2.00%           Election Equipment-Repair and         6.381         6.018         6.200         4.080         80         2.00%           Office Equip Lesse/Rental         -         1.412         1.513         1.000         1.020         20         2.00%           Canvassing         134         594         2.648         2.000         2.040         40         2.00%           Canvassing         -         -         -         250         255         5         2.00%           Travel         384         886         547         750         766         15         2.00%           Supples Office         565         776         804         800         867         17         2.00%		-	_		10,000			10.0078
Training         2,395         3,847         2,426         7,000         7,140         14.0         2,00%           Education and Outreach         -         -         158         250         255         5         2,00%           Elections-Town Services         3,287         3,462         398         2,500         2,550         50         2,00%           Elections-Support         3,189         3,442         1,665         4,000         4,080         80         2,00%           Elections-Support         3,189         3,442         1,665         4,000         4,080         80         2,00%           Canvassing         134         594         2,543         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%           Supplies Office         565         776         804         850         867         17         2,00%           Vaice / Data         181         181         180         225         230         5         2,00% <t< td=""><td></td><td>3 924</td><td>4 749</td><td>5 774</td><td>5 585</td><td></td><td></td><td>-38 63%</td></t<>		3 924	4 749	5 774	5 585			-38 63%
Education and Outreach         ·<         ·<         ·<         ·<         ·<         ·<         ·<         ·<         ·<         ·<         ·<         ·<         ·<         ·<         ·<         ·<         ·<	-		,	,			,	
Elections-Personnel         25         24,893         13,376         27,000         27,540         540         2.00%           Elections-Support         3,189         3,462         1,989         2,500         2,550         50         2,00%           Elections-Support         3,189         3,462         1,665         4,000         4,060         80         2,00%           Elections-Repair and         8,381         6,018         6,815         8,000         8,160         160         2,00%           Carvassing         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%           Supplies Office         565         776         804         866         717         2,00%         2,00%           Voice / Data         181         181         180         225         230         5         2,00%           Salaries F/T         888,154         677.042         914,569         1,003,846         1,039,729         35,883	5	_,	-					
Elections-Town Services         3,287         3,462         388         2,000         2,550         50         2,00%           Elections Equipment-Repair and         3,189         3,482         1,665         4,000         4,080         80         2,00%           Office Equip Lease/Rental         -         1,412         1,513         1,000         1,020         20         2,00%           Carvassing         2,578         3,789         2,618         2,000         2,040         40         2,00%           Advertising         -         -         250         255         5         2,00%           Supplies Office         566         776         804         850         867         17         2,00%           Dues And Subscriptions         130         140         195         800         816         16         2,00%           Salaries P/T         888,134         877,042         914,569         1,003,846         1,039,729         35,883         3,57%           Salaries P/T         888,134         877,042         914,569         1,003,846         1,039,729         35,883         3,027         3,63%           Gelaries P/T         59,512         63,555         60,220         70,000 <td></td> <td>25</td> <td>24,893</td> <td></td> <td></td> <td></td> <td></td> <td></td>		25	24,893					
Election Equipment-Repair and Office Equip Lease/Rental         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%           Postage         2,578         3,789         2,618         2,000         2,040         40         2.00%           Advertising         -         -         250         255         5         2.00%           Supplies Office         665         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%           Salaries F/T         59,512         63,555         60,220         70,000         75,700         5,700         8.14%           Salaries O/T         16,955         10,613         12,943         15,000         10,03,02         2.00%           Clerical Assistance         270         -         363         -         -         -         -	Elections-Town Services	3,287					50	
Office Equip Lease/Rental         -         1.412         1.513         1.000         1.020         20         2.00%           Canvassing         134         594         2.618         2.000         3.500         500         16.67%           Postage         2.578         3.789         2.618         2.000         2.004         40         2.00%           Advertising         -         -         -         250         255         5         2.00%           Supplies Office         384         886         547         750         765         15         2.00%           Voice / Data         181         181         181         22.03         5         2.00%           Dues And Subscriptions         130         140         195         800         816         16         2.00%           Salaries F/T         59.512         63.555         60.220         70.000         75.700         5.700         8.14%           Salaries F/T         59.512         63.555         60.220         70.000         75.700         5.700         8.14%           Salaries F/T         59.512         63.555         60.220         70.000         75.700         5.700         8.14%      <	Elections-Support	3,189	3,482	1,665	4,000	4,080	80	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%           Tarel         384         886         547         750         765         15         2.00%           Voice / Data         181         181         181         180         225         230         5         2.00%           Dues And Subscriptions         130         140         195         800         816         16         2.00%           Salaries F/T         888,134         877.042         914,569         1.003,846         1.039,729         25,883         3.57%           Salaries P/T         59,512         63,555         60,220         70,000         75,700         5,700         8.14%           Salaries D/T         16,995         10,613         12,943         15,000         15,300         300         2.00%           Clerical Assistance         270         -         363         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Election Equipment-Repair and	8,381	6,018	6,815	8,000	8,160	160	2.00%
Postage         2,578         3,789         2,618         2,000         2,040         40         2,00%           Advertising         -         -         -         250         255         5         2,00%           Supplies Office         384         886         547         750         765         15         2,00%           Supplies Office         565         776         804         850         867         17         2,00%           Dues And Subscriptions         130         140         195         800         816         16         2,00%           Land Use         111,113         123,586         112,979         136,210         131,581         (4,629)         -3,40%           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 P/T         59,512         63,555         60,220         70,000         75,700         3,63%           Clerical Assistance         270         -         363         -         -         -         -	Office Equip Lease/Rental	-	1,412	1,513	1,000	1,020	20	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%           Dues And Subscriptions         130         140         195         800         816         16         2.00%           Land Use         111,113         123,566         112,979         136,210         15,300         35,883         3.57%           Salaries F/T         59,512         63,555         60,220         70,000         75,700         8,14%           Salaries S/T         16,995         10,613         12,943         15,000         15,300         300         2.00%           Clerical Assistance         270         -         363         - <td>5</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	5							
Travel         384         886         547         750         765         15         2.00%           Supplies Office         565         776         804         850         867         17         2.00%           Dues And Subscriptions         181         181         180         225         230         5         2.00%           Land Use         130         140         195         800         816         16         2.00%           Salaries F/T         888,134         877,042         914,569         1.003,846         1.039,729         35,883         3.57%           Salaries F/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         -         -         -         -         363%         3.653         112,33%         12,33%         12,33%         12,33%         12,33%         12,33%         12,33%         140         16,500         15,500         15,500         16,500         15,500         16,500         15,500         14,	0	2,578	3,789	2,618				
Supplies Office         565         776         804         850         867         17         2.00%           Dues And Subscriptions         181         181         180         225         230         5         2.00%           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         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         -<	5	-		-				
Voice / Data         181         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%           Salaries F/T         888,134         877,042         914,569         1,003,846         1,039,729         35,883         3.57%           Salaries F/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         -         -         -         -         -         -         -         -         -         -         5.035         112,33%         112,33%         112,33%         112,33%         130,00         15,00         1,500         1,500         1,500         1,500         1,500         1,503         112,33%         112,33%         112,33%         112,33%         15,55         1,500         1,500								
Dues And Subscriptions         130         140         195         800         816         16         2.00%           Land Use	••							
Land Use         111,113         123,586         112,979         136,210         131,581         (4,629)         -3.40%           Salaries F/T         S88,134         877,042         914,569         1,003,846         1,039,729         35,883         3.57%           Salaries D/T         59,512         63,555         60,220         70,000         75,700         5,700         8.14%           Clerical Assistance         270         -         363         -         -         -         -         363         -         -         -         -         363         -         -         -         -         363         -         -         -         -         -         363         -         -         -         -         363         -         -         -         -         363         -         -         -         -         363%         4014         16,500         35,035         18,535         112,33%         Longevity         2,100         1,600         1,500         1,500         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -								
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%           Longevity         2,100         1,600         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         -         -         -         -         - <td>Dues And Subscriptions</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Dues And Subscriptions							
Salaries F/T         888,134         877,042         914,669         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%           Longevity         2,100         1,600         1,500         1,500         1.600         4.60           Accrued Benefits Payout         -         10,691         3,515         -         -         -           Service Contracts         16,950         15,264         16,028         18,000         18,360         360         2.00%           O/S Contractors         241         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <t< td=""><td></td><td>, -</td><td>-,</td><td>,</td><td>, -</td><td>- ,</td><td>( ) /</td><td></td></t<>		, -	-,	,	, -	- ,	( ) /	
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         - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>								
Salaries O/T         16,995         10,613         12,943         15,000         15,300         300         2.00%           Clerical Assistance         270         -         363         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         -         -         -         -         -         -         -         -         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         0.00%         -         -         -         -         -         -								
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         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								
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         -         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         -			10,613		15,000	15,300	300	2.00%
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         -         -         -         -         0.00%           Service Contracts         16,950         15,264         16,028         18,000         18,360         28,345         53,23%           O/S Contractors         241         -			-		-	-	-	0.000/
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         28,00         28,00         28,345         53,23%           O/S Contractors         241         -         1000         1002         20         2.00%         0%         2.00%         2.00%         2.00%         2.00%         2.00%         2.00%         2.00%         2.00%         2.00%         2.00%         2.00%         2.00%         2	-							
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%         Office Equipment       -       -       -       100       102       2       2.00%         Office Equip Lease/Rental       8,512       8,710       8,752       10,000       10,200       200       2.00%         Repairs Mobile Equipment       189       -								
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%           Postage         3,240         3,062         1,951         3,500         3,570         70         2.00%           Repairs Mobile Equipment         189         -	0,	2,100						0.0078
Prof Service         69,293         35,040         70,415         53,255         81,600         28,345         53.23%           O/S Contractors         241         -         100         102         2         2.00%         0%	•	16.950			18.000	18.360		2.00%
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%           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)								
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%           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         <	O/S Contractors		-	-	,	-	-	
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%           Uniforms & Equipment         1,756         1,878         1,434         2,000         2,040         40 <td< td=""><td>Training-Commissioners</td><td>115</td><td>255</td><td>420</td><td>1,500</td><td>1,530</td><td>30</td><td>2.00%</td></td<>	Training-Commissioners	115	255	420	1,500	1,530	30	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%           Uniforms & Equipment         1,756         1,878         1,434         2,000         2,040         40         2.00%           Dues And Subscriptions         1,908         1,187         3,331         -         -         -	Professional Memberships	8,747	10,927	9,813	20,000	20,400	400	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%           Uniforms & Equipment         1,756         1,878         1,434         2,000         2,040         40         2.00%           Dues And Subscriptions         1,908         1,187         3,331         -         -         -	Repairs Office Equipment	-	-	-	100	102	2	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         -         -         -	Office Equip Lease/Rental	8,512	8,710	8,752	10,000		200	
Advertising4,7044,7274,1256,5006,6301302.00%Travel723672,9411,0001,020202.00%Supplies Office10,2717,4936,56720,7459,690(11,055)-53.29%Gasoline/Oil2,4782,1102,1163,5001,571(1,929)-55.11%Voice / Data5,2654,5774,46512,00012,2402402.00%Equip Hand/Shop Tools5994817491,0001,020202.00%Uniforms & Equipment1,7561,8781,4342,0002,040402.00%Dues And Subscriptions1,9081,1873,331	5		3,062	1,951	3,500	3,570	70	2.00%
Travel723672,9411,0001,020202.00%Supplies Office10,2717,4936,56720,7459,690(11,055)-53.29%Gasoline/Oil2,4782,1102,1163,5001,571(1,929)-55.11%Voice / Data5,2654,5774,46512,00012,2402402.00%Equip Hand/Shop Tools5994817491,0001,020202.00%Uniforms & Equipment1,7561,8781,4342,0002,040402.00%Dues And Subscriptions1,9081,1873,331			-			-	-	
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         -         -         -	5							
Gasoline/Oil2,4782,1102,1163,5001,571(1,929)-55.11%Voice / Data5,2654,5774,46512,00012,2402402.00%Equip Hand/Shop Tools5994817491,0001,020202.00%Uniforms & Equipment1,7561,8781,4342,0002,040402.00%Dues And Subscriptions1,9081,1873,331								
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         -         -         -	••							
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         -         -         -								
Uniforms & Equipment         1,756         1,878         1,434         2,000         2,040         40         2.00%           Dues And Subscriptions         1,908         1,187         3,331         -         -         -         -								
Dues And Subscriptions         1,908         1,187         3,331         -								
							-	2.0070
					1,343,243	1,423,561	80,318	5.98%

	2015-2016 <u>ACTUAL</u>	2016-2017 <u>ACTUAL</u>	2017-2018 <u>ACTUAL</u>	2018-2019 <u>REVISED</u>	2019-2020 ADOPTED	\$ <u>VARIANCE</u>	% <u>VARIANCE</u>
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	-	400.004	05 000	-	-	20.040/
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 Wellness	9,350	4,216	24,734	15,000	15,300	300	2.00%
OPEB Gasb 45	10,062 500,000	8,310 500,000	8,359 500.000	8,300 500,000	8,466 440,000	166 (60,000)	2.00% -12.00%
OFEB GasD 45	7,256,896	7,072,382	7,163,677	6,987,813	6,814,554	(173,259)	-12.00%
Insurance Liability	7,230,030	1,012,302	1,105,011	0,307,013	-	(175,255)	-2.40 /0
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	(01,100)	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% 0.00%
Banking and Transaction Fees	25,978 <b>392,493</b>	22,280 364,221	30,634 <b>392,617</b>	36,000 <b>464,153</b>	36,000 <b>504,444</b>	40,291	8.68%
Police	552,455	504,221	552,017	404,133	504,444	40,231	0.0078
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	- E 440	-	-	1,000	750 7 000	(250)	-25.00%
Repairs Emergency Equipment	5,448	5,682 25,171	7,268	6,000 26,000	7,000	1,000	16.67% 10.23%
Repairs Mobile Equipment Repairs Office Equipment	26,805	25,171 258	33,186	26,000 2,000	31,000 1,500	5,000 (500)	19.23% -25.00%
Ropano Onice Equipment	-	200	-	2,000	1,500	(000)	20.00 /0

	2015-2016 <u>ACTUAL</u>	2016-2017 <u>ACTUAL</u>	2017-2018 <u>ACTUAL</u>	2018-2019 <u>REVISED</u>	2019-2020 ADOPTED	\$ <u>VARIANCE</u>	% 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 Supplies Auto Truck	1,492 10,086	2,004 4,559	689 1,593	1,500 12,000	1,500 11,000	- (1.000)	0.00% -8.33%
Supplies Building / Grounds	4,368	6,003	7,513	10,000	10,000	(1,000)	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 SRT Personnel Equipment	46,008 5,694	43,801 5,359	40,427 5,494	48,000 3,137	50,000 7,000	2,000 3,863	4.17% 123.15%
Equip - Emergency	2,954	4,562	5,291	5,000	5,000	- 3,803	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 Salaries O/T Sick	217,047 187,855	230,414 152,748	224,732 163,627	210,000	230,000 176,000	20,000	9.52% -10.66%
Salaries O/T Callback	8,162	7,668	6,500	197,000 9,000	7,500	(21,000) (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 17,105	4,686 15,030	4,537 9,588	9,000 23,000	4,500 14,000	(4,500) (9,000)	-50.00% -39.13%
Physicals Education Incentive	35,050	33,750	9,588 35,100	23,000 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 Water	13,166 3,138	13,139 1,913	12,281 2,238	14,000 3,200	12,460 3,296	(1,540) 96	-11.00% 3.00%
Food	2,869	3,230	3,047	4,000	3,290	(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 <u>ACTUAL</u>	2016-2017 <u>ACTUAL</u>	2017-2018 <u>ACTUAL</u>	2018-2019 <u>REVISED</u>	2019-2020 ADOPTED	\$ <u>VARIANCE</u>	% 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 Water	11,998 1,961	8,895 2,086	7,526 2,143	7,400 2,300	8,444 2,369	1,044 69	14.11% 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 Social Security	1,358 7,066	981 7,231	1,619 7,262	1,600 7,562	1,632	32 23	2.00% 0.31%
401A Employer Contributions	2,383	4,647	5,152	5,020	7,585 5,857	837	16.67%
Accrued Benefits Payout	4,257	4,047	5,152	5,020	5,657	-	10.07 /6
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 Supplies - General	1,132 1,797	1,410 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	420 204	420 2,186	420 3,614	500 4,014	510 4,094	10 80	2.00% 2.00%
Equip - Emergency	204	2,180	26,352	34,314	35,000	686	2.00%
Public Works Admin	20,000	21,447	20,002	04,014	00,000	000	2.0070
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 Training	(200)		20	-	50,000	50,000	0.00%
Office Equip Lease/Rental	(200) 3,351	- 3,332	3,612	500	500 3,500	- 200	0.00% 6.06%
Postage	935	1,516	1,404	3,300 1,000	1,000	- 200	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 Salaries Shift Differential	12,528	12,230	17,732	16,800	16,800	- 50	0.00%
Social Security	- 147,638	58 155,430	- 159,385	2,500 166,979	2,550 164,224	(2,755)	2.00% -1.65%
_ colar coounty	111,000	100,400	100,000	100,070	101,227	(2,100)	1.0070

	2015-2016 <u>ACTUAL</u>	2016-2017 <u>ACTUAL</u>	2017-2018 <u>ACTUAL</u>	2018-2019 <u>REVISED</u>	2019-2020 <u>ADOPTED</u>	\$ <u>VARIANCE</u>	% <u>VARIANCE</u>
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 Pipe Cleaning	7,525 13,932	7,080 9,120	9,395 9,570	8,500 15,000	11,500 15,000	3,000	35.29% 0.00%
Property Cleaning	170	9,120 1,475	9,570	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 Radio	11,467 4,480	9,997 1,233	4,051 2,988	10,000 5,000	10,000 5,000	-	0.00% 0.00%
Paint	25,000	21,513	2,988	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	00,937	90,982 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	-			-	-	
	12	22	56	200	200	-	0.00%
Supplies Auto Truck	-	-	-	200	400	200	100.00%
Supplies - General Supplies Office	932 350	826 348	649 198	900 350	700 350	(200)	-22.22% 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 Longevity	3,290 500	3,450 500	3,499 500	3,622 500	5,697 500	2,075	57.29% 0.00%
Service Contracts	4,235	14,187	8,269	167,000	170,000	3,000	1.80%
Prof Service	-,200	-	1,988	-	-	-	1.0070
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 <u>ACTUAL</u>	2016-2017 <u>ACTUAL</u>	2017-2018 <u>ACTUAL</u>	2018-2019 <u>REVISED</u>	2019-2020 <u>ADOPTED</u>	\$ <u>VARIANCE</u>	% <u>VARIANCE</u>
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%
Transfer Ctation	433,653	426,416	438,998	478,000	485,000	7,000	1.46%
Transfer Station	296.054	202 706	265 254	201 100	276 572	(4 5 2 7)	1 1 0 9/
Salaries F/T	386,951	392,706	365,354	381,109	376,572	(4,537)	-1.19%
Salaries P/T	-	-	11,512	-		-	0.000/
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	(2,000)	0.00%
Banking and Transaction Fees	6,875	8,570	9,105	7,875	7,000	(875)	-11.11%
Durking and Hansaction Fees	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%
LODALD MACHINELY AND LUUPINCIN	4,060	41,440	3,512	7,500	10,000	- 2,500	33.33%
		400	180	1,600	1,600	2,500	0.00%
Repairs Parks And Trails		576		1,000	1,000	-	0.00%
Repairs Parks And Trails Travel	619	576 2.654		2 000	2 000		0 000/
Repairs Parks And Trails Travel Supplies Auto Truck	619 2,474	2,654	3,359	3,000	3,000	-	
Repairs Parks And Trails Travel Supplies Auto Truck Supplies Building / Grounds	619 2,474 51,535	2,654 54,569	3,359 54,417	68,200	68,200	-	0.00%
Repairs Parks And Trails Travel Supplies Auto Truck Supplies Building / Grounds Supplies - General	619 2,474 51,535 8,113	2,654 54,569 8,477	3,359 54,417 7,861	68,200 13,500	68,200 13,500		0.00% 0.00%
Repairs Parks And Trails Travel Supplies Auto Truck Supplies Building / Grounds	619 2,474 51,535	2,654 54,569	3,359 54,417	68,200	68,200	- - - 20,831 864	0.00% 0.00% 0.00% 75.20% 17.39%

	2015-2016 <u>ACTUAL</u>	2016-2017 <u>ACTUAL</u>	2017-2018 <u>ACTUAL</u>	2018-2019 <u>REVISED</u>	2019-2020 <u>ADOPTED</u>	\$ <u>VARIANCE</u>	% 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 1,497,532	- 1,561,397	500 1,745,874	- 1,788,329	(500)	-100.00%
Town Hall Annex	1,422,942	1,497,552	1,501,597	1,745,674	1,700,329	42,455	2.43%
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%
Nature Center	-	-	12,101	44,204	45,850	1,646	3.72%
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 Travel	15,937	52,177	65,761	97,250 1,000	97,250 1,000	-	0.00% 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 401A Employer Contributions	35,769 4,339	32,921 5,631	34,302 7,262	41,080 7,783	35,733 10,548	(5,347) 2,765	-13.02% 35.52%
Longevity	4,339	600	600	600	600	2,705	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 Voice / Data	2,232 2,611	2,443 2,254	2,055 1,942	2,800 2,600	2,800 2,600	-	0.00% 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	200,200		,			(,0)	
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 Smart Prepare	5,000	5,000 3,000	5,000	5,000	5,000	-	0.00%
Community Prog Mental Wellness	3,000	- 3,000	5,000	5,000	- 23,000	- 18,000	360.00%
SW Reg. Mental Health Board		-	3,000	500	-	(500)	-100.00%
Library	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	2,094,339	475,000 <b>2,619,500</b>	2,230,280	2,274,886	2,320,250	45,364	1.99%

	2015-2016 <u>ACTUAL</u>	2016-2017 <u>ACTUAL</u>	2017-2018 <u>ACTUAL</u>	2018-2019 <u>REVISED</u>	2019-2020 ADOPTED	\$ VARIANCE	% <u>VARIANCE</u>
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 <b>21,544</b>	986 <b>20,654</b>	735 <b>21,842</b>	1,500 <b>25,350</b>	1,500 <b>25,750</b>	- 400	0.00% 1.58%
Recreation Administration	21,544	20,054	21,042	25,550	25,750	400	1.50%
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 Dog Park Maintenance	3,133 13,431	2,840 5,562	3,327 8,971	3,500 17,000	3,750 17,000	250	7.14% 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 Prog Men's Softball	7,194 270	4,998 300	4,641 300	7,250 350	6,000 350	(1,250)	-17.24% 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 Dues And Subscriptions	6,528 615	6,448 640	6,870 600	7,000 800	8,500 750	1,500 (50)	21.43% -6.25%
Banking and Transaction Fees	34,264	23,630	36,005	35,000	36,500	1,500	4.29%
Danking and Transaction Tees	1,036,077	1,033,697	1,040,725	1,183,352	1,182,332	(1,020)	-0.09%
Recreation - Waveny	.,,	1,000,001	.,	.,,	.,,	(1,020)	010070
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	4 4 70/
O/S Contract Service Repairs Parks And Trails	14,000 1,280	18,251	17,143	18,000	18,750	750	4.17%
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	-	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	00.444	00.400	00.400	00 500	00.070	170	0.000/
Salaries P/T	22,441	20,436	22,423	23,500	23,970	470	2.00%
Social Security Repairs Courts	1,963 6,659	1,664 6,572	1,715 7,254	1,798 7,500	1,834 7,650	36 150	2.02% 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%
<b>Recreation - Waveny Park Bldgs</b>	•						
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 <u>ACTUAL</u>	2016-2017 <u>ACTUAL</u>	2017-2018 <u>ACTUAL</u>	2018-2019 <u>REVISED</u>	2019-2020 <u>ADOPTED</u>	\$ <u>VARIANCE</u>	% 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%
Recreation - Lapham Center	209,646	190,170	161,658	201,772	206,193	4,421	2.19%
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%
Description - Deal Operations	299,302	304,189	293,347	337,890	331,374	(6,516)	-1.93%
Recreation - Pool Operations	EE 000	54,728	40.472	57,000	F7 000		0.000/
Salaries P/T Social Security	55,000 4,067	4,132	40,473 3,104	4,361	57,000 4,361	- 1	0.00% 0.01%
Property Cleaning	4,007	4,152	3,104	4,301	4,301	- '	0.0178
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 17,513,406	679,013 18,018,570	675,125	630,557	(44,568) (1,725,274)	-6.60% - <b>9.29%</b>
Other Agencies	16,846,653	17,513,400	10,010,570	18,570,030	16,844,756	(1,725,274)	-9.29%
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							
Doord Of Education Com			450.044			-	
Board Of Education Carryover		(0) (0)	150,811 <b>150,811</b>	-	-	-	<u> </u>
	-	(0)	150,011	-	-	-	

	2015-2016 <u>ACTUAL</u>	2016-2017 <u>ACTUAL</u>	2017-2018 <u>ACTUAL</u>	2018-2019 <u>REVISED</u>	2019-2020 <u>ADOPTED</u>	\$ <u>VARIANCE</u>	% <u>VARIANCE</u>
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)	-0.43%



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

			Other	Tota
	General	Special	Governmental	Governm
	Fund	Bonding Fund	Funds	Fund
REVENUES		0		
Taxes and assessments	\$130,758,741	\$-	\$ 1,180,526	\$131,939,267
Intergovernmental	12,617,362	-	1,876,292	14,493,654
Licenses and permits	1,336,558	-	2,750	1,339,308
Fines and forfeitures	501,201	-	-	501,201
Use of money and property	1,241,484	-	-	1,241,484
Charges for services	3,214,750	-	3,630,091	6,844,841
Reimbursements of funds	17,324	-	311,623	328,947
Income from investments	285,531	1,707	3,270	290,508
Total Revenues	149,972,951	1,707	7,004,552	156,979,210
EXPENDITURES				
Current				
General government	12,150,328	-	595,837	12,746,165
Public safety and protection	11,275,794	-	964,547	12,240,341
Operation of plant	-	-	1,380,975	1,380,975
Public works	7,894,509	-	-	7,894,509
Social services	586,266	-	20,191	606,457
Parks and recreation	1,818,352	-	-	1,818,352
Education	92,082,006	-	3,966,153	96,048,159
Payment to other agencies	2,857,203	-	-	2,857,203
Debt service	16,956,213	-	58,693	17,014,906
Capital outlay	1,415,130	140,310	9,937,550	11,492,990
Total Expenditures	147,035,801	140,310	16,923,946	164,100,057
Excess (Deficiency) of Revenues				
Over Expenditures	2,937,150	(138,603)	(9,919,394)	(7,120,847)
OTHER FINANCING SOURCES (USES)				
Transfers in	10,000	-	4,828,172	4,838,172
Transfers out	(5,408,788)	-	(10,000)	(5,418,788)
Sale of capital assets	38,705	-	-	38,705
Lease financing	800,000	-	-	800,000
Premium on financing	575,280	339,159	-	914,439
Issuance of refunding bonds	9,390,000	-	8,905,000	18,295,000
Payment to refunded bond escrow agent	(9,855,719)		-	(9,855,719)
Total Other Financing Sources	(4,450,522)	339,159	<u>13,723,172</u>	9,611,809
Net Change in Fund Balances	(1,513,372)	200,556	3,803,778	2,490,962
Fund Balances - Beginning of Year	30,476,510	2,119,585	8,521,113	41,117,208
Fund Balances - End of Year	\$ 28,963,138	\$ 2,320,141	\$ 12,324,891	\$ 43,608,170

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

		ivities- ds		
	Waveny Pool Fund	Other Enterprise Funds	Totals Enterprise Funds	Internal Service Funds
Operating revenues				
Parking fees and rent	\$-	\$ 299,745	\$ 299,745	\$-
Charges for services	472,821	114,722	587,543	<u>21,077,157</u>
Total Operating Revenues	472,821	414,467	887,288	<u>21,077,157</u>
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
				<u>_</u>
Total Operating Expenses	308,679	202,987	511,666	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	<u>(67,399)</u>		(67,399)	0,017
interest expense	<u>(07,000)</u>		(07,000)	
Net Non-Operating Revenues (Expenses)	<u>(66,611)</u>	428	(66,183)	6,517
Income Before Transfers	97,531	211,908	309,439	996,930
Transfers in	63,873	516,743	580,616	<u> </u>
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	<u>\$ 218,135</u>	<u>\$1,415,779</u>	<u>\$1,633,914</u>	<u>\$2,481,931</u>

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

			Bridge	Other	Tota
	General	Special	0	Governmental	Governm
	Fund	Bonding Fund	Fund	Funds	Fund
REVENUES					
Taxes and assessments	\$134,630,783	\$-	\$-	\$ 1,224,044	\$135,854,827
Intergovernmental	17,407,495	-	73,717	1,415,865	18,897,077
Licenses and permits	1,186,411	-	-	2,600	1,189,011
Fines and forfeitures	342,729	-	-	-	342,729
Use of money and property	1,246,876	-	-	-	1,246,876
Charges for services	2,965,911	-	-	6,115,932	9,081,843
Contributions	920	-	-	279,164	280,084
Income from investments	283,036	7,986		6,918	297,940
Total Revenues	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)	<u>(17,537,734</u> )	<u>(17,396,491)</u>
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		2,320,143	<u>(95,665)</u>	12,420,556	43,608,172
Fund Balances - End of Year	\$ 29,286,241	\$ 2,624,829	<u>\$ (631,623)</u>	\$ 5,260,147	\$ 36,539,594

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

		ivities- ds		
	Waveny Pool Fund	Other Enterprise Funds	Totals Enterprise Funds	Internal Service 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	<u> </u>	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 Interest expense	1,669 (53,146)	906	2,575 (53,146)	25,211
Net Non-Operating Revenues (Expenses)	<u>(51,477)</u>	906	<u>(50,571)</u>	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	<u>\$436,173</u>	<u>\$1,688,333</u>	<u>\$2,124,506</u>	<u>\$ 3,944,353</u>

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

		Bridge	Other	Total
	General	Replacement	Governmental	Governmental
	Fund	Fund	Funds	Funds
REVENUES				
Taxes and assessments	\$ 138,764,292	\$-	\$ 1,299,516	\$ 140,063,808
Intergovernmental	18,968,080	2,028,101	4,476,148	25,472,329
Licenses and permits	1,116,281	-	286,318	1,402,599
Fines and forfeitures	376,520	-	-	376,520
Use of money and property	1,395,612	-	495,548	1,891,160
Charges for services	3,263,410	-	4,742,012	8,005,422
Contributions	4,973	-	703,560	708,533
Income from investments	612,668		20,758	633,426
Total Revenues	164,501,836	2,028,101	12,023,860	178,553,797
EXPENDITURES				
Current				
General government	12,499,952	-	800,364	13,300,316
Public safety and protection	11,604,353	-	903,364	12,507,717
Operation of plant	-	-	1,271,962	1,271,962
Public works	8,504,113	-	-	8,504,113
Social services	549,905	-	190,767	740,672
Parks and recreation	1,768,630	-	21,504	1,790,134
Education	103,797,257	-	3,702,114	107,499,371
Payment to other agencies	2,968,868	-	-	2,968,868
Debt service	18,018,566	-	192,709	18,211,275
Capital outlay	790,242	2,027,928	18,194,875	21,013,045
Total Expenditures	<u>160,501,886</u>	2,027,928	25,277,659	<u>187,807,473</u>
Excess (Deficiency) of Revenues				
Over Expenditures	3,999,950	173	(13,253,799)	(9,253,676)
OTHER FINANCING SOURCES (USES)				
Transfers in	10,000	-	4,369,448	4,379,448
Transfers out	(2,592,344)	-	(1,837,422)	(4,429,766)
Sale of capital assets	22,400	-	-	22,400
Lease financing	790,242	-	-	790,242
Premium on financing	-	-	776,563	776,563
Issuance of general obligation bonds		671,064	19,328,936	20,000,000
Total Other Financing Sources	(1,769,702)	671,064	22,637,525	21,538,887
Net Change in Fund Balances	2,230,248	671,237	9,383,726	12,285,211
Fund Balances - Beginning of Year	29,286,241	(631,623)	9,629,162	38,283,780
Fund Balances - End of Year	<u>\$ 31,516,489</u>	\$ 39,614	\$ 19,012,888	\$ 50,568,991



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

Tear Ended Julie 30, 2016	Business-Type Activities	Governmental Activities		
	Enterprise Funds Waveny Pool 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	<u> </u>		
Total Operating Expenses	317,304	19,864,167		
Income from Operations	220,874	593,119		
Non-operating revenues (expenses) Interest income Insurance recoveries	295	-		
Bond Principle Payment	(199,000)	-		
Interest expense	(47,945)			
Net Non-Operating Revenues (Expenses)	(246,650)	<u>-</u>		
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	<u>\$ 460,715</u>	<u>\$ 4,537,472</u>		



Selectmen	2016-2017 Amended	2017-2018 Amended	2018-2019 Amended	2019-20 Adopted
<u>Full Time</u>				
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	5.20	3.20	5.20	5.50
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				
<u>Full Time</u>				
Assessor	1.00	1.00	1.00	1.00
Deputy Assessor Assessment Technician	1.00 1.00	1.00 1.00	1.00 1.00	1.00 1.00
Total Full Time	3.00	3.00	3.00	3.00
Tax Collector		0.000		
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	1.00	1.00	1 00	1 00
Human Resource Director Payroll/Benefits Administrator	1.00 1.00	1.00	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

### Town Personnel By Department

	2016-2017 Amended	2017-2018 Amended	2018-2019 Amended	2019-20 Adopted
Legal				
Full Time	0.07	0.07	0.07	
HR Generalist Total Full Time	0.37 0.37	0.37 0.37	0.37 0.37	-
Town Clerk				
Full Time				
Town Clerk	1.00	1.00	1.00	1.00
Assistant Town Clerk II Assistant Town Clerk II	1.00 1.00	1.00 1.00	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 Parking Enforcement Officer	1.00 1.00	1.00 1.00	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				
<u>Full Time</u>				
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	1.00	1.00	1.00	1.00
Building Maintenance Police Police Chief Administrative Assistant	1.00 1.00	1.00 1.00	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	1.00	1.00	1.00	1.00
Total Non-Bargaining	8.00	8.00	8.00	8.00
Bargaining Unit	F 00	F 00	F 00	5.00
Lieutenant Sergeant	5.00 8.00	5.00 8.00	5.00 8.00	5.00 8.00
Patrolman	31.00	31.00	31.00	31.00
Total Bargaining Unit	44.00	44.00	44.00	44.00
Total Full Time	52.00	52.00	52.00	52.00
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				
<u>Full Time</u>				
Non-Bargaining				
Director of Fire Services	1.00	1.00	1.00	1.00

	2016-2017	2017-2018	2018-2019	2019-20
	Amended	Amended	Amended	Adopted
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)	14.00	14.00	14.00	14.00
Total Bargaining Unit	16.00 24.00	16.00 24.00	16.00 24.00	16.00 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 Assistant ZEO	1.00 1.00	1.00 1.00	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
Paraoining Unit				
Bargaining Unit Mechanics Foreman	1.00	1.00	1.00	1.00
Mechanics (4)	4.00	4.00	4.00	4.00
	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 Amended	2017-2018 Amended	2018-2019 Amended	2019-20 Adopted
Public Works - Engineering				
<u>Full Time</u> 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				
Full Time				
<i>Non-Bargaining</i> Superintendent Transfer Station & Waste				
Water (1)	0.20	0.20	-	-
Transfer Station Supervisor	1.00	1.00	1.00	1.00
Total Non-Bargaining	1.20	1.20	1.00	1.00
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 Laborer	1.00 1.00	1.00 1.00	1.00 1.00	1.00 1.00
Total Bargaining Unit	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
Bargaining Unit	1.00	1.00	1.00	1.00
Field Technician / Crew Leader Mechanic Technician	1.00 1.00	1.00 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	12.00	12.00	12.00
Total Full Time	13.00	13.00	13.00	13.00
Recreation - Administration and Pro	ogram			
Full Time				
Recreation Director	1.00	1.00	1.00	1.00
Asst. Recreation Director	1.00	1.00	1.00	1.00
Recreation Supervisor Office Manager	1.00 1.00	1.00 1.00	1.00 1.00	1.00 1.00
Administrative Asst. II	1.00	1.00	1.00	1.00
Total Full Time	5.00	5.00	5.00	5.00

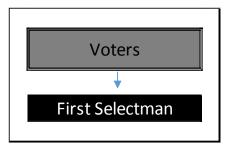


	2016-2017 Amended	2017-2018 Amended	2018-2019 Amended	2019-20 Adopted
Recreation - Waveny				
Full Time				
Maintenance-Waveny Total Full Time	1.00 1.00	1.00 1.00	1.00 1.00	1.00 1.00
Recreation - Lapham Community Co		1.00	1.00	1.00
Full Time Senior Service Director	1.00	1.00	1.00	1.00
Program Director	1.00	1.00	1.00	1.00
Total Full Time	2.00	2.00	2.00	2.00
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
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 special events coordination; management; 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

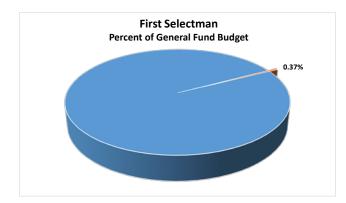
Striving to work collaboratively with the new representatives in the State Assembly to ensure that the new Administration in Hartford does not put an unfair burden on New Canaan in addressing the State's fiscal problems. The First Selectman also plans to work with the Board of Finance and Town Council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

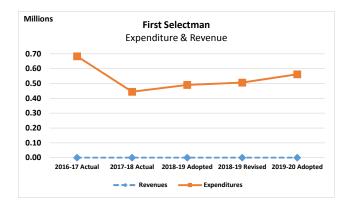
Alignments with New Canaan being a community of choice for its residents

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
Position Inte		Amended		Amended		Amended		Adopted
<u>Full Time</u>								
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)		16,042		16,042		16,042		16,042
Total Part Time	-	16,042		16,042		16,042		16,042
Miscellaneous Pay								
Overtime		2,000		2,000		2,000		2,040
Total Miscellaneous Pay	-	2,000		2,000		2,000		2,040
Total Salary	-	370,225		386,559		416,545		436,766



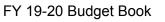




Budget By Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 V	ARIANCE
First Selectman	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Expenditures							
Wages	376,896	385,738	416,545	431,545	436,766	5,221	1.21%
Employee Benefits	26,329	34,098	43,318	44,468	48,575	4,107	9.24%
Purchased 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

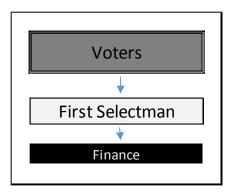
Performance Indicators	FY 17-18	FY 18-19	FY 19-20
	Actual	Estimated	Estimated
Freedom of Information Act (FOIA) Requests	136	81	90





#### Mission

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



#### **Department Goals**

- 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
- 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



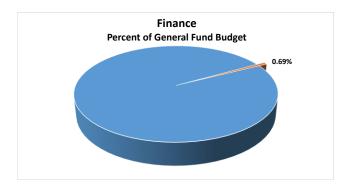
# Alignments with New Canaan being a community of choice for its residents

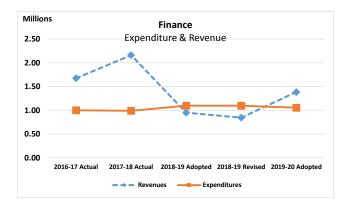
The goal of Finance is to allow operating departments to do their job in the provision of services to New Canaan residents. Municipal Departments are here to serve New Canaan residents.

#### Finance

		2016-2017		2017-2018		2018-2019		2019-20
Position Title		Amended		Amended		Amended		Adopted
<u>Full Time</u>								
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	589,613.1	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**

Budget by Calegory							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 V/	ARIANCE
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%

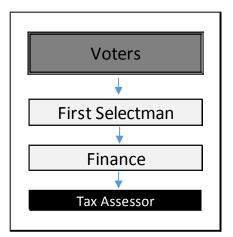
For line item detail budget see the Revenue & Expenditure Summary Section

Performance Indicators	FY 17-18	FY 18-19	FY 19-20
	Actual	Estimated	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

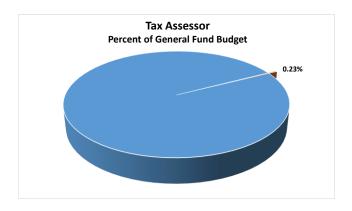
- Complete the CAMA vision conversion of all data
- Perform personal property audits
- Building permits inspections
- Convert sewer billing methodology from an *ad* valorem sewer tax to a tiered, flat-rate sewer fee system effective July 1, 2019.

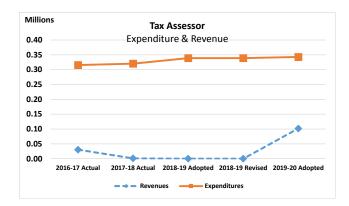
### Alignments with New Canaan being a community of choice for its residents

- > Educate tax payers of the value process
- > Provide online access to taxpayer database

Assessor Position Title		2016-2 Amend			2017-2018 Amended		2018-2019 Amended		2019-20 Adopted Proposed
<u>Full Time</u>									
Assessor	1.0	\$ 116,	513 1.	0\$	\$ 119,426	1.0	\$ 122,113	1.0	\$ 122,113
Deputy Assessor	1.0	78,	379 1.	0	79,537	1.0	81,525	1.0	84,206
Assessment Technician	1.0	62,	553 1.	0	63,477	1.0	65,064	1.0	67,204
Total Full Time	3.0	257,	445 3.	0	262,440	3.0	268,702	3.0	273,523
Part Time									
Part Time (Board of Assessment Appeals)		1,	200		1,200		1,200		1,224
Part Time (Independent Appraisers/office)		12,	750		12,750		12,750		13,005
Clerical Help		1,	500		1,500		1,500		1,530
Total Part Time		15,	450		15,450		15,450		15,759
Miscellaneous Pay									
Overtime			800		800		800		500
Total Miscellaneous Pay			800		800		800		500
Total Salary		273,	695		278,690		284,952		289,782







Buc	lget B	y Cat	egory	

	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 VA	RIANCE
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%

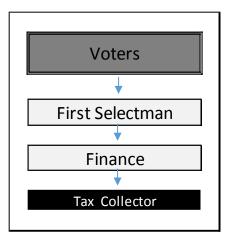
For line item detail budget see the Revenue & Expenditure Summary Section

Performance Indicators	FY 17-18	FY 18-19	FY 19-20
	Actual	Estimated	Estimated
	2017 Grandlist	2018 Grand List	2019 Grandlist
Real Estate # of properties	7,404	7,404	N/A
Motor Vehicle # of vehicles	16,912	16,611	N/A
Supplemental MV # of vehicles	3,074	2,995	N/A
Personal Properties # of accounts	787	761	N/A
Elderly Tax applicants processed	115	100	N/A
data collection/inspections (permits)	426	N/A	N/A
mv pricing/delete/adjustments	2,500	2,300	N/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

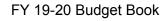


# Tax Collector alignments with New Canaan being a community of choice for its residents

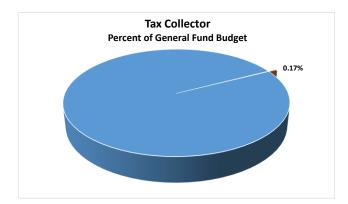
- Tax office provides online payment options, mail in options and walk in options for payment.
- Tax office provides email reminders when taxes are due.
- Tax office provides 24/7 website tax information access.

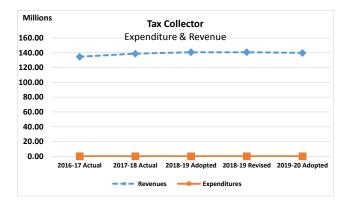
Tax Collector Position Title		2016-2017 Amended		2017-2018 Amended		2018-2019 Amended		2019-20 Adopted
Full Time								
Tax Collector	1.0	\$ 98,781	1.0	\$ 101,251	1.0	\$ 103,529	1.0	\$ 103,529
Assistant Tax Collector	-		-		-		1.0	65,180
Tax Clerk II	1.0	56,355	1.0	57,187	1.0	58,617	-	-
Tax Clerk II	1.0	56,355	1.0	57,187	1.0	58,617	1.0	60,540
Total Full Time	3.0	211,490	3.0	215,624	3.0	220,762	3.0	229,249
Part Time								
Clerical Coverage		8,000		8,140		10,200		10,200
Total Part Time	-	8,000		8,140		10,200		10,200
Miscellaneous Pay								
Overtime		200		200		400		400
Total Miscellaneous Pay	-	200		200		400		400
20% Allocation to Sewer Fund		(43,938)		(44,793)		(46,272)		(47,970)
Total Salary	-	175,752		179,172		185,090		191,879

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









#### **Budget By Category**

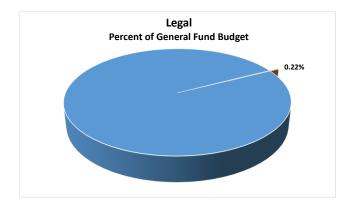
Duuget by Calegory			-				
	2016-17	2017-18	2018-19	2018-19	2019-2	2019-20 FY19-FY20 VA	
Tax Collector	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPT	ED AMOUNT	%
Revenues							
Tax Revenues	134,630,783	138,764,292	140,670,729	140,670,729	139,730,	686 (940,043)	-0.67%
Total Revenues	134,630,783	138,764,292	140,670,729	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	3.00 -	0.00%

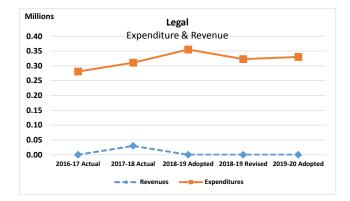
For line item detail budget see the Revenue & Expenditure Summary Section

Performance Indicators	FY 17-18 Actual	FY 18-19 Estimated	FY 19-20 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



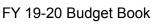
The Town of New Canaan has a professional contract for legal services. The Town's legal counsel is the legal advisor and counsel for the Town of New Canaan, its Departments, Boards, Commissions and employees. The primary purpose is to provide legal services, support and advice in a prompt and professional 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.





Budget By Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 V/	RIANCE
Legal	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Revenues							
Other Revenues	-	30,000	-	-	-	-	
Total Revenues	-	30,000	-	-	-	-	
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	-	-	•	

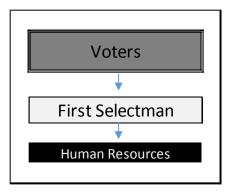
For line item detail budget see the Revenue & Expenditure Summary Section





#### 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**

- 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
- 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

 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**

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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 +/- 1099Rs 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 pre-65 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 residents

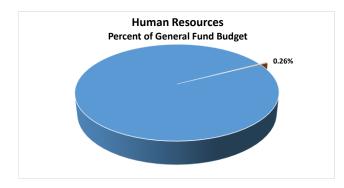
- 1. Support departments in increasing diversity to have a talented workforce that is more reflective of our community.
- 2. We involve departments in HR issues that affect their operations.
- 3. Develop systems to improve internal controls, standardize and improve processes and increase compliance
-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

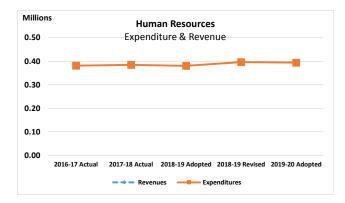


### Human Resources

Position Title		2016-2017 Amdended		2017-2018 Amdended		2018-2019 Amdended		2019-20 Adopted
<u>Full Time</u>								
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

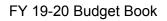






### **Budget By Category**

Budget by Category					_		
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 VA	RIANCE
Human Resources	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Expenditures							
Wages	245,160	265,863	260,212	275,212	263,995	(11,217)	-4.08%
Employee Benefits	23,202	27,842	26,956	28,106	34,559	6,453	22.96%
Purchased Professional Services	100,187	78,738	81,500	81,500	83,500	2,000	2.45%
Purchased Property Services	1,644	1,728	1,700	1,700	1,734	34	2.00%
Purchased Other Services	9,488	8,685	8,000	8,000	8,385	385	4.81%
Supplies	1,694	1,614	1,800	1,800	1,800	-	0.00%
Miscellaneous	33	113	250	250	125	(125)	-50.00%
Total Expenditures	381,409	384,584	380,418	396,568	394,098	(2,470)	-0.62%
Total FTEs	2.37	2.37	2.37	2.50	2.50	-	0.00%

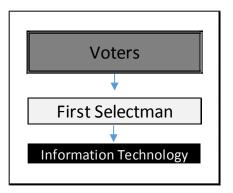




Performance Indicators	FY 17-18 Actual	FY 18-19 Estimated	FY 19-20 Estimated
Recruitment and Selection			
# of advertisements for employment	15	9	8
# of applications received and reviewed	251	219	221
# of interviews conducted	33	39	32
Grievances			
# of grievances filed	10	14	8
# of grievances filed for arbitration with state	3	2	1
# of grievances resolved	7	12	7
Employee Benefits			
# of Open Enrollments	185	183	182
# of new hires	19	15	19
# of seasonal hires	231	233	230
# of retirement's	12	13	15
# of Survivor benefits	7	10	11
Pension			
# of Retirement Calculations (BOE, Library and Town)	24	26	28
# of Benefit Statement's	342	357	319
Workman's Compensation			
# of claims	52	42	44



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**

- 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
- 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
- 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 24x7x365 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

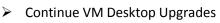
- New VM server infrastructure
- New network switching equipment
- Upgrade OS desktops to Windows 10
- Cyber security initiatives

### FY 19-20 Objectives

 Continue hardware replacement of VM infrastructure

### Information Technology

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

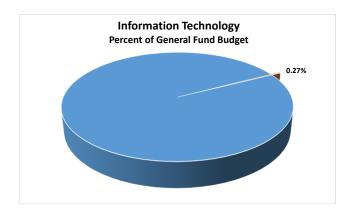


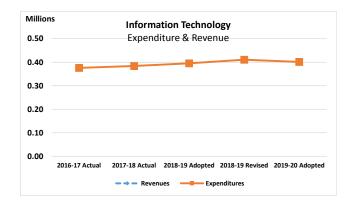
- Begin Server OS Upgrades to latest server version
- Cyber security
- Voice servers updates
- WAN hardware updates and upgrades
- Use technology to do more with less, thus saving tax dollars

# 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.





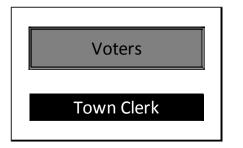


Budget By Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 VA	ARIANCE
Information Technology	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Expenditures							
Wages	296,278	302,905	311,320	311,320	316,429	5,109	1.64%
Employee Benefits	22,721	23,178	24,816	24,816	25,207	391	1.58%
Purchased Professional Services	54,886	43,612	55,000	70,500	56,000	(14,500)	-20.57%
Purchased Other Services	-	60	600	600	200	(400)	-66.67%
Supplies	1,997	14,227	3,300	3,300	3,500	200	6.06%
Total Expenditures	375,881	383,981	395,036	410,536	401,336	(9,200)	-2.24%
Total FTEs	3.00	3.00	3.00	3.00	3.00	-	0.00%

Performance Indicators	FY 17-18 Actual	FY 18-19 Estimated	FY 19-20 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



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

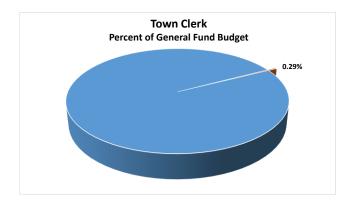
### FY 18-19 Objectives

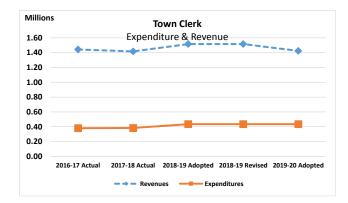
- To create a secure and organized staging area for records in transition or those awaiting destruction
- To implement standard procedures for Town employees for the local records management program
- To continue to seek best practices and keep up with State mandates

### 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







Budget By Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 VA	RIANCE
Town Clerk	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Revenues							
License and Permits	9,200	9,150	9,060	9,060	9,575	515	5.68%
Charges for Services	1,434,582	1,408,048	1,507,800	1,507,800	1,414,610	(93,190)	-6.18%
Total Revenues	1,443,781	1,417,198	1,516,860	1,516,860	1,424,185	(92,675)	-6.11%
Expenditures						-	
Wages	289,194	295,506	322,958	323,958	328,841	4,883	1.51%
Employee Benefits	23,006	23,213	26,006	26,006	26,456	450	1.73%
Purchased Professional Services	27,069	25,559	29,475	28,475	29,450	975	3.42%
Purchased Property Services	9,150	9,761	10,890	10,890	10,200	(690)	-6.34%
Purchased Other Services	11,419	8,984	16,000	16,000	16,000	-	0.00%
Supplies	18,366	17,232	25,000	25,000	20,500	(4,500)	-18.00%
Miscellaneous	2,276	2,515	4,000	4,000	4,000	-	0.00%
Total Expenditures	380,480	382,770	434,329	434,329	435,447	1,118	0.26%
Total FTEs	3.00	3.00	3.00	3.00	3.00	-	0.00%



Performance Indicators	FY 17-18 Actual	FY 18-19 Estimated	FY 19-20 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

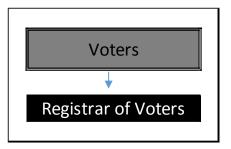


## Town of New Canaan

Performance Indicators	FY 17-18		FY 18-19	FY 19-20
	Actual	E	stimated	stimated
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



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

### FY 19-20 Objectives

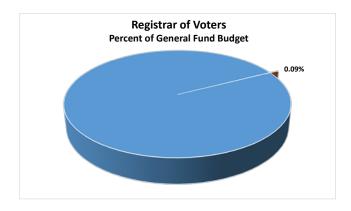
- Begin sinking fund for replacement of older equipment and/or additional equipment should the size of District One increase further, mandating a bifurcation of that district
- Administer Presidential Preference Primary

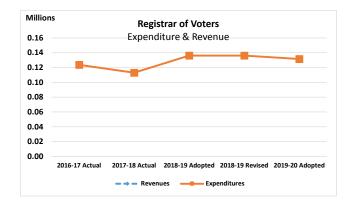
## Alignments with New Canaan being a community of choice for its residents

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		16-2017 dended		17-2018 ndended		18-2019 nden ded		019-20 dopted
<u>Part Time</u> Registrars of Voters	\$	39.000	\$	66.000	\$	55.000	\$	44,800
Deputy Registrar of Voters	ψ	13,000	Ψ	13,000	Ψ	55,000	ψ	44,000
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







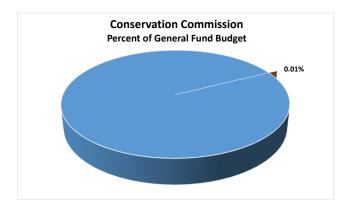
Budget By Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 V/	ARIANCE
Registrar of Voters	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Expenditures							
Wages	69,356	76,256	73,000	73,000	65,800	(7,200)	-9.86%
Employee Benefits	4,749	5,774	5,585	5,585	6,563	979	17.52%
Purchased Professional 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	-	-	-	-	-	-	

Performance Indicators	FY 17-18	FY 18-19	FY 19-20
	Actual	Estimated	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.

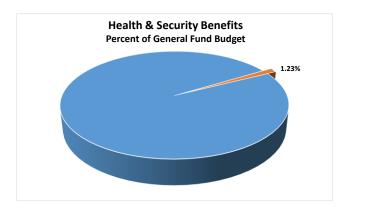


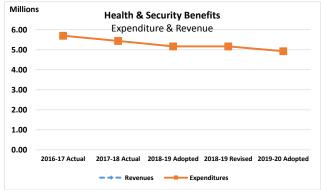


Budget By Category							
Conservation Commission Excenditures	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 REVISED	2019-20 ADOPTED	FY19-FY20 VA AMOUNT	RIANCE %
Purchased Professional Services	-	-	-	-	15,000	15,000	
Total Expenditures	-	-	-	-	15,000	15,000	
Total FTEs	-	-	-	-	-	-	



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.



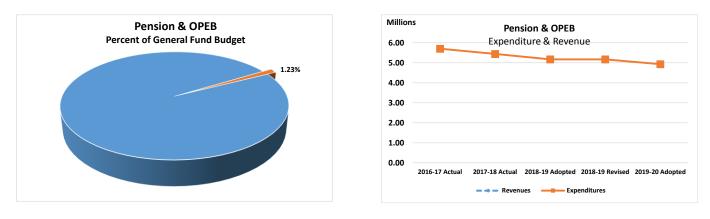


Budget By Category							
Health & Security Benefits	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 REVISED	2019-20 ADOPTED	FY19-FY20 VA AMOUNT	RIANCE %
Contribution to Town Bens Fund 401A Employer Contributions	5,600,000 91,994	5,299,742 109,991	5,049,742 95,000	5,047,742 95,000	4,774,741 130,000	(273,001) 35,000	-5.41% 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.

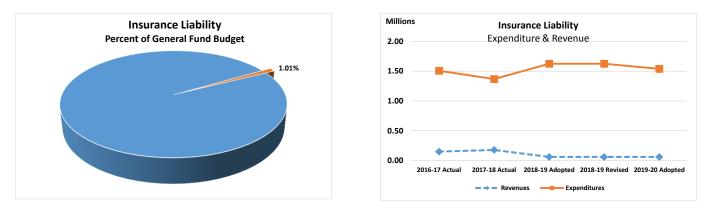
**OPEB:** The Town provides health insurance, life insurance, and lump sum benefits in accordance with union contracts for members and non-union employees. If comparable insurance is available to these retirees at no cost to them, then these benefits will not be available until this comparable insurance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



Budget By Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 V/	ARIANCE
Pensions & OPEB	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Town Pension Contribution	867,862	1,220,851	1,319,771	1,319,771	1,446,047	126,276	9.57%
OPEB GASB 45	500,000	500,000	500,000	500,000	440,000	(60,000)	-12.00%
Total Expenditures	1,367,862	1,720,851	1,819,771	1,819,771	1,886,047	66,276	3.64%
Total FTEs	-	-	-	-	-	-	
For line item detail budget as a the D			Cooffon				



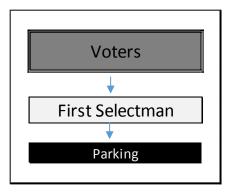
The Insurance Liability accounts include expenses related to the Town's Liability-Auto-Property (LAP) premiums and the Town's portion of Worker's Compensation insurance.



Budget By Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 VA	RIANCE
Insurance Liability	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Revenues							
Other Revenues	149,015	177,030	60,000	60,000	60,000	-	0.00%
Total Revenues	149,015	177,030	60,000	60,000	60,000	-	0.00%
Expenditures						-	
Employee Benefits	802,275	757,685	840,000	840,000	742,532	(97,468)	-11.60%
Purchased Other Services	704,552	610,719	785,000	785,000	796,200	11,200	1.43%
Total Expenditures	1,506,827	1,368,404	1,625,000	1,625,000	1,538,732	(86,268)	-5.31%
Total FTEs	-	-	-	-	-	-	



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

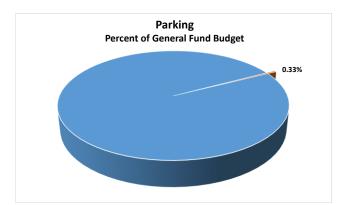
Since New Canaan is a small and tight knit community the Parking Department has worked and will continue to work very hard to provide the best parking services and options for the town's residents, commuters, business owners, their employees and the many, many visitors that come to this town. We will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



## Parking Department

		2016-2017		2017-2018		2018-2019		2019-20
Position Title		Amended		Amended		Amended		Adopted
<u>Full Time</u>								
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								
PartTime		22,713		22,713				
Total Part Time	_	22,713		22,713		-		-
Miscellaneous Pay								
Cleaning Allowance								800
Overtime		200		200		200		204
Total Miscellaneous Pay	_	200		200		200		1,004
Salary Allocation to Railroad		(9,060)		(9,060)		(9,060)		(9,060)
Total Salary	-	287,915		273,774		261,879		273,926



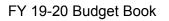




### **Budget By Category**

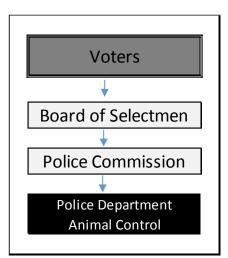
Budget by Gutegory							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 V/	ARIANCE
Parking	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
	-	-	-	-	-	-	0.00%
Charges for Services	944,460	923,290	992,000	992,000	1,007,000	15,000	-4.30%
Fines & Special Assessments	307,028	340,820	346,000	346,000	350,000	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%

Performance Indicators	FY 17-18 Actual	FY 18-19 Estimated	FY 19-20 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





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.



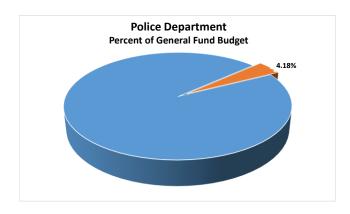
Police Department								
		2016-2017		2017-2018		2018-2019		2019-20
Position Title		Amended		Amended		Amended		Adopted
<u>Full Time</u>								
Sworn Non-Bargaining								
Chief of Police	1.0	\$ 142,364	1.0	\$ 142,364	1.0	\$ 149,207	1.0	149,207
Captain-Operations	1.0	120,491	1.0	123,509	1.0	133,422	1.0	133,422
Captain-Staff Services	1.0	127,305	1.0	127,305	1.0	133,422	1.0	133,422
Civilian Non-Bargaining								
Building Maintenance Police	1.0	61,700	1.0	61,464	1.0	64,418	1.0	66,536
Police Chief Administrative Assistant	1.0	64,878	1.0	64,878	1.0	67,998	1.0	67,998
Records Clerk	1.0	61,471	1.0	61,006	1.0	63,939	1.0	66,041
Property Mgt. Clerk	1.0	61,581	1.0	61,116	1.0	64,053	1.0	66,159
Systems Administrator/Adm. Assistant	1.0	60,664	1.0	60,206	1.0	63,099	1.0	65,174
Total Non-Bargaining	8.0	700,454	8.0	701,849	8.0	739,559	8.0	747,961
Bargaining Unit								
Lieutenant	5.0	530,184	5.0	534,834	5.0	560,539	5.0	575,953
Sergeant	8.0	775,303	8.0	781,339	8.0	818,884	8.0	841,403
Patrolman	31.0	2,478,126	31.0	2,534,510	31.0	2,643,696	31.0	2,729,308
Total Bargaining Unit	44.0	3,783,613	44.0	3,850,683	44.0	4,023,118	44.0	4,146,665
Total Full Time	52.0	4,484,068	52.0	4,552,532	52.0	4,762,677	52.0	4,894,626
Part Time								
Part Time and Clerical		16,800		16,800		16,800		17,136
School Guard (2)		24,000		24,000		24,000		24,480
Total Part Time		40,800		40,800		40,800		41,616
Miscellaneous Pay								
Overtime		91,025		250,000		250,000		225,000
Overtime-Traffic Enforcement		10,000		10,000		8,000		10,000
Overtime-Sick		90,000		70,000		75,000		70,000
Overtime-Injury		30,000		20,000		18,000		15,000
Overtime-Training		95,000		95,000		95,000		120,000
Salaries Overtime-Accumulated Time		115,000		100,000		95,000		95,000
Detective Standby		13,975		13,975		16,000		17,000
Shift Differential Pay		95,000		95,000		95,000		98,000
Actg. Lt. & Sgt. Pay		19,000		19,000		18,500		19,000
Cleaning Allowance		16,450		16,450		16,450		16,450
Educational Pay		50,450		50,450		55,000		55,000
12 Paid Holidays & in Lieu of Vacation		191,308		202,000		210,000		216,000
Total Miscellaneous Pay		817,208		941,875		951,950		956,450
Total Salary		5,342,076		5,535,207		5,755,427		5,892,692

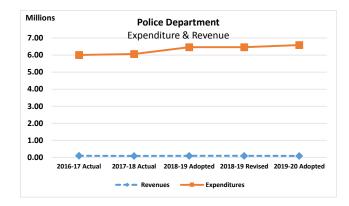


## Animal Control / Park Ranger

Annu Control / Furk Runger											
Position Title	2016-2017 Amended				2017-2018 Amended			18-2019 mended	2019-20 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											
Overtime			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







### **Budget By Category**

	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 VA	RIANCE
Police Department	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	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%

Performance Indicator	FY 17-18	FY 18-19	FY 19-20
	Actual	Estimated	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



FY19-FY20 VARIANCE

304

860

40

1,204

-

%

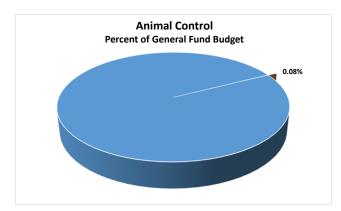
4.00% 16.98%

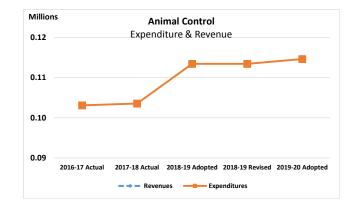
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22.98%

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AMOUNT





2019-20

ADOPTED

99,148

13,442

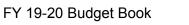
2,040

1.00

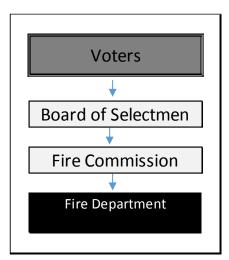
114,630

#### **Budget By Category** 2016-17 2017-18 2018-19 2018-19 **Animal Control** ACTUAL ACTUAL ADOPTED REVISED Expenditures Wages 90,026 91,113 98,844 98,844 **Employee Benefits** 11,878 12,414 12,582 12,582 Purchased Professional Services 1,203 13 2,000 2,000 103,107 103,539 113,426 113,426 **Total Expenditures Total FTEs** 1.00 1.00 1.00 1.00

Performance Indicators	FY 17-18 Actual	FY 18-19 Estimated	FY 19-20 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



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

Fire

- 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

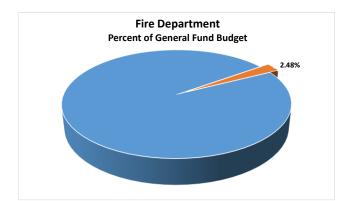
# Alignments with New Canaan being a community of choice for its residents

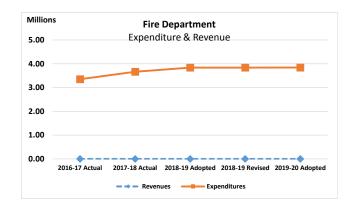
Home safety is a quality of life issue. People must feel safe in their homes, at work and in school.



Fire Department Position Title		2016-2017 Amended		2017-2018 Amended		2018-2019 Amended		2019-20 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
-								<u> </u>
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
<u>Miscellaneous Pay</u> Shift Differential								
Acting Captain/Lt.		10,000		9,000		9,000		6,000
Training		50,000		55,550		56,700		54,500
Overtime:								
Overtime		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		750.000		040 550		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





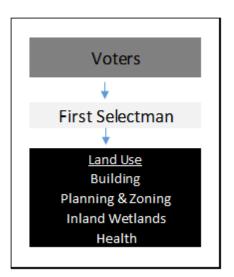


Budget By Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 V/	ARIANCE
Fire Department	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Revenues							
License and Permits	-	180	-	-	-	-	
Fines & Special Assessments	-	-	-	-	-	-	
Total Revenues	-	180	-	-	-	-	
Expenditures						-	
Wages	3,056,771	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%

Performance Indicators	FY 17-18 Actual	FY 18-19 Estimated	FY 19-20 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 min.	7:45 min.	7:30 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



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



### **Department Goals**

- 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

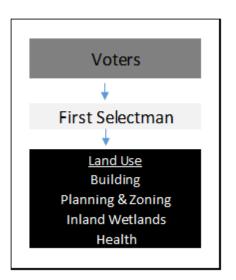
- To add an on-line permitting feature so as to reduce foot traffic and improve customer service
- To be more proactive in communicating codeand construction-related information to clients
- To implement and expand software program to include the Health, Inland Wetlands, and Planning & Zoning Departments

# 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.



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**

- 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
- Provide technical guidance and support for various land use boards and commissions, including the Planning & Zoning Commission and Zoning Board of Appeals
- 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.

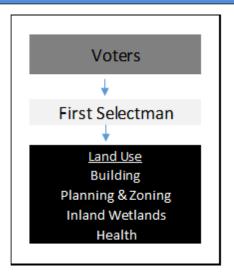


### Inland Wetlands Director:

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 Manager:

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



### **Department Goals**

- Provide excellent customer service by assisting customers with a variety of land use property inquiries for both wetland and floodplain scenarios
- 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

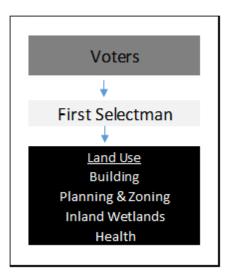
## Alignments with New Canaan being a community of choice for its residents

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.



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 upto-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.

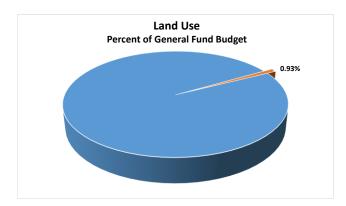
## Alignments with New Canaan being a community of choice for its residents

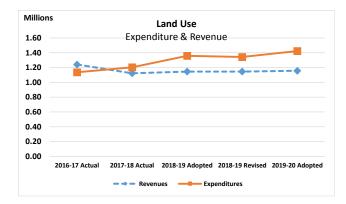
The goals of the health department correspond with protecting our communities' health and safety by licensing, inspecting, and educating our regulated facilities. The New Canaan health department responds to various complaints including tenant/land lord disputes, rodent infestations, garbage complaints,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



Land Use								
Position Title		2016-2017 Amended		2017-2018 Amended		2018-2019 Amended		2019-20 Adopted
		Amenueu		Amenueu		Amenueu		Auopteu
<u>Full Time</u>								
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	1,006,778	11.0	1,039,730
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								
Overtime		17,500		15,000		15,000		15,300
Total Miscellaneous Pay		17,500		15,000		15,000		15,300
Total Salary		1,016,502		1,066,639		1,091,778		1,130,730







Budget By Category			_				
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 VA	RIANCE
Land Use	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Revenues							
License and Permits	1,146,430	1,061,578	1,090,800	1,090,800	1,103,100	12,300	1.13%
Charges for Services	94,082	60,310	54,000	54,000	52,500	(1,500)	-2.78%
Other Revenues	920	868	800	800	800	-	0.00%
Total Revenues	1,241,432	1,122,756	1,145,600	1,145,600	1,156,400	10,800	0.94%
Expenditures							
Wages	951,209	988,095	1,088,846	1,088,846	1,130,729	41,883	3.85%
Employee Benefits	88,982	82,743	101,297	101,297	122,859	21,562	21.29%
Purchased Professional Services	61,487	96,676	119,500	92,755	121,890	29,135	31.41%
Purchased Property Services	8,710	8,752	10,100	10,100	10,302	202	2.00%
Purchased Other Services	7,856	9,017	11,000	11,000	11,220	220	2.00%
Supplies	16,539	15,332	28,000	39,245	26,561	(12,684)	-32.32%
Miscellaneous	1,187	3,331	-	-	-	-	
Total Expenditures	1,135,971	1,203,946	1,358,743	1,343,243	1,423,561	80,318	5.98%
Total FTEs	11.00	11.00	11.00	11.00	11.00	-	0.00%

Performance Indicators	FY 17-18 Actual	FY 18-19 Estimated	FY 19-20 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



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**

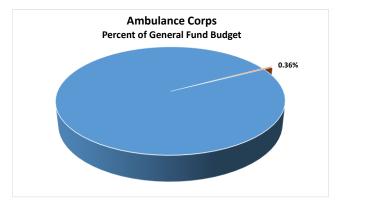
- Provider of emergency medical services to the town of New Canaan, CT
- Active members assigned a weekly shift and rides with a team
- Members attend monthly ongoing medical education seminars
- Operates 24 hours a day, 7 days a week providing the highest level of pre-hospital emergency medical care,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

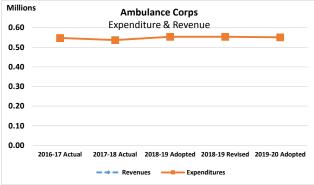
### Funding

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.







2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 REVISED	2019-20 ADOPTED	FY19-FY20 VA AMOUNT	RIANCE %
-	-	-	-	-	-	
390,276	390,276	399,842	399,842	399,842	-	0.00%
1,149	1,155	1,236	1,236	1,236	-	0.00%
60,519	60,900	60,900	60,900	54,900	(6,000)	-9.85%
95,977	84,567	91,820	91,820	94,956	3,136	3.42%
547,920	536,897	553,798	553,798	550,934	(2,864)	-0.52%
-	-	-	-	-	-	
	ACTUAL - 390,276 1,149 60,519 95,977	ACTUAL         ACTUAL           390,276         390,276           1,149         1,155           60,519         60,900           95,977         84,567           547,920         536,897	ACTUAL         ACTUAL         ADOPTED           390,276         390,276         399,842           1,149         1,155         1,236           60,519         60,900         60,900           95,977         84,567         91,820           547,920         536,897         553,798	ACTUAL         ACTUAL         ADOPTED         REVISED           390,276         390,276         399,842         399,842           1,149         1,155         1,236         1,236           60,519         60,900         60,900         60,900           95,977         84,567         91,820         91,820           547,920         536,897         553,798         553,798	ACTUAL         ACTUAL         ADOPTED         REVISED         ADOPTED           390,276         390,276         399,842         399,842         399,842         399,842           1,149         1,155         1,236         1,236         1,236           60,519         60,900         60,900         60,900         54,900           95,977         84,567         91,820         91,820         94,956           547,920         536,897         553,798         553,798         550,934	ACTUAL         ACTUAL         ADOPTED         REVISED         ADOPTED         AMOUNT           390,276         390,276         399,842         399,842         399,842         399,842         -         <



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
  - o Earthquakes
  - o Infrastructure failures
  - Power outages
  - $\circ$  Severe weather
  - o Terrorism
  - o Transportation accidents
  - o Water failures & flood conditions

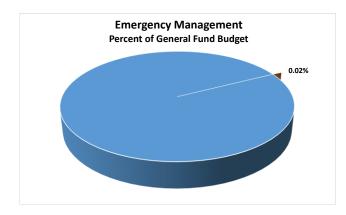
### **Prepare for Emergencies**

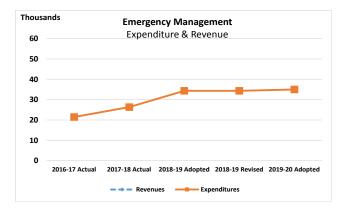
- Prepare and update the local Emergency Operations Plans annually
- Conduct preparedness exercises to test plans and response techniques

### **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



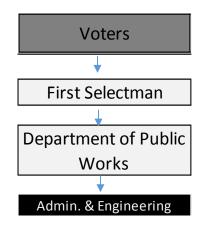




Budget By Category								-	
	2016-17	2017-18	2018-19	2018-19	[	2019-20	FY19-FY20 VARIANCE		
Emergency Management	ACTUAL	ACTUAL	ADOPTED	REVISED		ADOPTED	AMOUNT	%	
Expenditures									
Purchased Professional Services	18,341	21,532	27,800	27,800		28,356	556	2.00%	
Purchased Property Services	500	750	1,000	1,000		1,020	20	2.00%	
Supplies	2,606	4,070	5,514	5,514		5,624	110	2.00%	
Total Expenditures	21,447	26,352	34,314	34,314		35,000	686	2.00%	
Total FTEs	-	-	-	-		-	-		



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.

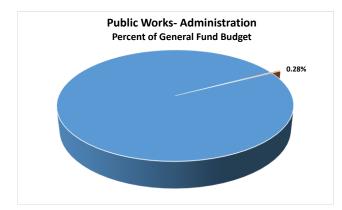


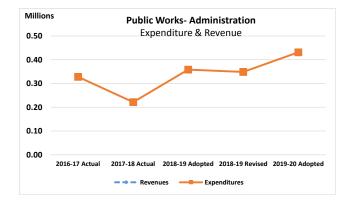
## Public Works - Director's Office

Position Title		2016-2017 Amended		2017-2018 Amended		2018-2019 Amended		2019-20 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						225		225
Total Overtime	-	-		-		225		225
Total Salary	-	314,472		295,496		321,184		334,855

Public Works - Engineering								
Position Title		2016-2017 Amended		17-2018 mended		)18-2019 mended		2019-20 Adopted
<u>Full Time</u> 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
<u>Part Time</u> Construction Insp. Engineer <b>Total Part Time</b>	_	38,453 38,453		38,453 38,453		38,453 38,453		<u>39,222</u> <u>39,222</u>
Total Salary	_	129,782		132,065		134,171		134,940





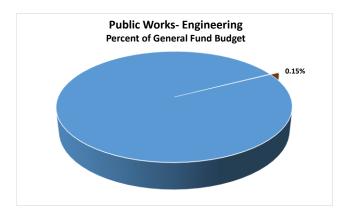


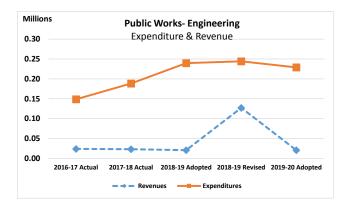
### **Budget By Category**

Duuget by Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 VA	RIANCE
Public Works Administration	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Expenditures							
Wages	252,415	196,002	321,184	304,361	334,855	30,494	-74.75%
Employee Benefits	66,197	18,058	28,957	28,957	37,940	8,983	215.75%
Purchased Professional Services	-	20	500	500	50,500	50,000	0.00%
Purchased Property Services	3,332	3,612	3,300	4,500	3,500	(1,000)	-22.22%
Purchased Other Services	3,021	1,712	1,950	2,200	1,950	(250)	-20.00%
Supplies	2,191	1,646	2,400	8,150	2,400	(5,750)	-87.79%
Miscellaneous	800	565	-	-	-	-	0.00%
Total Expenditures	327,955	221,615	358,290	348,667	431,145	82,478	11.00%
Total FTEs	3.00	3.00	3.00	3.00	3.00	-	0.00%

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







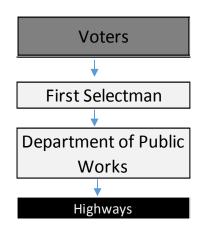
### **Budget By Category**

Budget by Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 V	ARIANCE
Public Works-Engineering	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Revenues							
License and Permits	23,785	21,531	20,600	20,600	20,600	-	0.00%
Other Revenues	-	1,500	-	106,401	-	(106,401)	-100.00%
Total Revenues	23,785	23,031	20,600	127,001	20,600	(106,401)	-100.00%
Expenditures							
Wages	105,873	122,634	134,171	134,171	134,940	769	2.00%
Employee Benefits	12,486	15,661	16,964	16,964	17,023	59	0.57%
Purchased Professional Services	26,794	47,571	83,000	86,023	69,500	(16,523)	-21.59%
Purchased Property Services	261	-	500	500	700	200	66.67%
Purchased Other Services	22	56	200	200	200	-	0.00%
Supplies	2,835	2,267	4,250	5,850	5,888	38	79.04%
Miscellaneous	385	288	550	550	550	-	0.00%
Total Expenditures	148,656	188,476	239,635	244,258	228,801	(15,457)	126.69%
Total FTEs	1.00	1.00	1.00	1.00	1.00	-	0.00%

FY 18-19	FY 17-18	Performance Indicators
Estimated	Actual	
226	N/A	Road Opening Permits
5	N/A	Driveway Permits
4	N/A	Sanitary Sewer Hook-Ups
6	N/A	Storm Sewer Hook-Ups
6	N/A	Storm Sewer Hook-Ups
	Estimated 226 5 4	ActualEstimatedN/A226N/A5N/A4



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
- 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

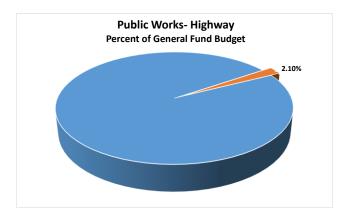
By preserving the Town's infrastructure in a timely and cost-effective manner as well as preserving and maintaining the character of the Town we make the Town a community of choice for its residents.

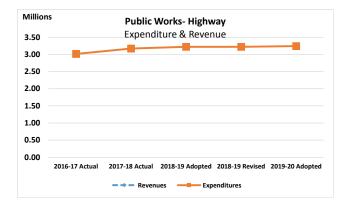


## Public Works - Highway

Decidion Title		2016-2017		2017-2018		2018-2019		2019-20
Position Title		Amended		Amended		Amended		Adopted
<u>Full Time</u>								
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 Shift Differential		3,000		3,000		2,500		2,550
Overtime		259,500		207,000		266,828		272,165
Total Miscellaneous Pay		262,500		210,000		269,328		274,715
		(52 500)		(52,500)		(52,500)		(52,500
Allocation of Overtime to Railroad		(52,500)		(52,500)		(52,500)		(32,300







Budget By Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 VA	RIANCE
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%

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

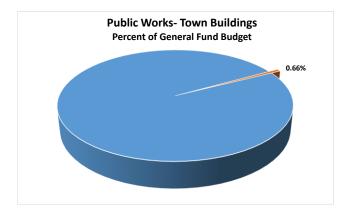


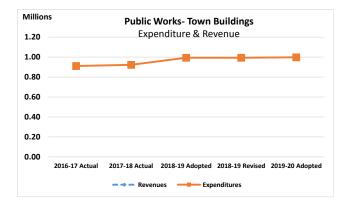
To Operate and Maintain Town Buildings in a Safe and Energy-Efficient Manner

### **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.





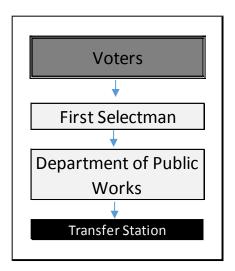


Budget By Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 V	ARIANCE
Public Works-Town Buildings	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
	-	-	-	-	-	-	0.00%
Wages	180,096	210,301	215,582	215,582	218,685	3,103	253.87%
Employee Benefits	17,254	19,402	20,614	20,614	22,926	2,312	58.73%
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%

Performance Indicators	FY 17-18	FY 18-19	FY 19-20
	Actual	Estimated	Estimated
Work Orders Received	1,284	1,457	1,833



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

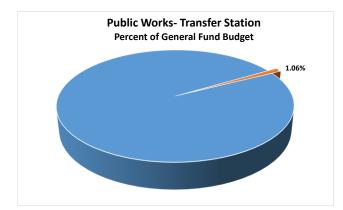
By assisting the Town with the basic need of waste removal, reuse and recycling in a timely and costeffective manner we make the Town a community of choice for its residents.

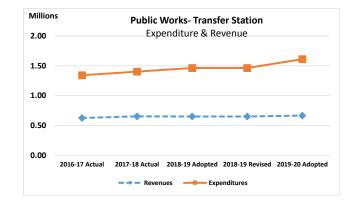


## Public Works - Transfer Station

		~~~	40 0047		0	17 0040		0040 0040		0040.00
Position Title			16-2017 nended			)17-2018 mended		2018-2019 Amended		2019-20 Adopted
<u>Full Time</u>										
Non-Bargaining										
Superintendent Transfer Station & Waste										
Water (1)	0.2	\$	27,842	0.2	\$	27,842	-		-	
Transfer Station Supervisor	1.0		104,791	1.0	,	107,411	1.0	109,828	1.0	109,828
Total Non-Bargaining	1.2		132,633	1.2		135,253	1.0	109,828	1.0	109,828
Bargaining Unit										
Trans Station Operator III	1.0		67,213	1.0		70,179	1.0	71,934	1.0	72,487
Trans Station Operator	1.0		63,997	1.0		66,810	1.0	68,494	1.0	69,021
Equipment Operator II	1.0		63,998	1.0		66,810	1.0	68,494	1.0	69,021
Laborer	1.0		60,260	1.0		62,920	1.0	62,358	1.0	56,215
Total Bargaining Unit	4.0		255,468	4.0		266,718	4.0	271,281	4.0	266,744
Total Full Time	5.20		388,101	5.20		401,971	5.00	381,109	5.00	376,572
Miscellaneous Pay										
Overtime			85,942			85,942		88,090		89,852
Total Miscellaneous Pay			85,942			85,942		88,090		89,852
Total Salary			474,043			487,913		469,199		466,424







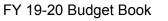
### **Budget By Category**

Budget by Category								
	2016-17	2017-18	2018-19	2018-19		2019-20	FY19-FY20 V/	ARIANCE
Public Works-Transfer Station	ACTUAL	ACTUAL	ADOPTED	REVISED	A	DOPTED	AMOUNT	%
Revenues								
Charges for Services	626,019	653,258	650,785	650,785		665,785	15,000	50.00%
Total Revenues	626,019	653,258	650,785	650,785		665,785	15,000	50.00%
Expenditures							-	
Wages	485,529	473,546	469,699	469,699		466,934	(2,765)	2.81%
Employee Benefits	40,479	45,939	48,494	48,494		50,318	1,824	-76.87%
Purchased Professional Services	613,298	596,180	713,600	707,600		863,600	156,000	46.66%
Purchased Property Services	152,719	239,302	178,000	178,000		178,000	-	0.00%
Purchased Other Services	-	-	250	250		250	-	0.00%
Supplies	42,185	38,788	43,267	43,267		43,079	(188)	-37.48%
Miscellaneous	8,940	10,365	10,375	16,375		10,500	(5,875)	-45.63%
Total Expenditures	1,343,149	1,404,120	1,463,685	1,463,685		1,612,680	148,996	-110.51%
Total FTEs	5.20	5.20	5.00	5.00		5.00	-	0.00%

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

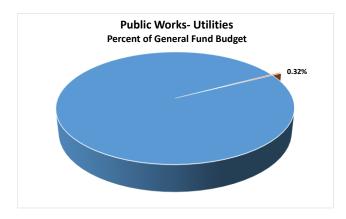
Performance Indicators	FY 17-18	FY 18-19	FY 19-20
	Actual	Estimated	Estimated
MSW(tons)	6,165	6,048	6,048
CD/Brush(tons)	3,146 *	2,331	2,500
Recycling(tons)	1,520	1,580	1,590
Recycling(tons)	1,520	1,580	

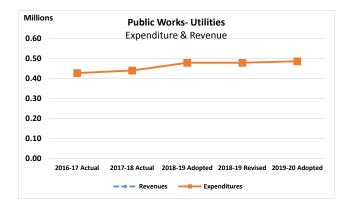
\* several late winter storms





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

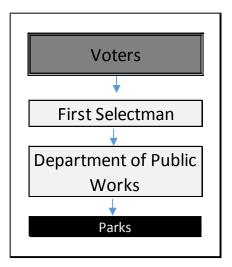




2016-17 2017-18 2018-19 2018-19 2019-20 FY19-FY20 VARIA Public Works-Utilities ACTUAL ACTUAL ADOPTED REVISED ADOPTED AMOUNT	ANCE %
Expenditures	
Supplies 426,416 438,998 478,000 478,000 485,000 7,000	2.00%
Total Expenditures 426,416 438,998 478,000 478,000 485,000 7,000	2.00%
Total FTEs	



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

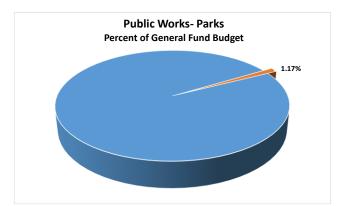
Keep maintaining the parks in exemplary condition.

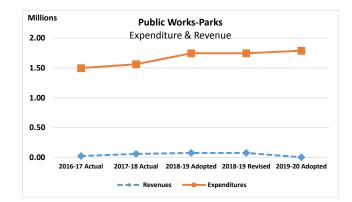


## Public Works - Parks

		2016-2017		2017-2018		2018-2019		2019-20
Position Title		Amended		Amended		Amended		Adopted
<u>Full Time</u>								
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
Bargaining 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
<u>Overtime</u>								
Overtime		91,605		83,205		102,863		104,752
Total Overtime		91,605		83,205		102,863		104,752
Allocation of Overtime to Railroad		(8,400)		(8,400)		(8,400)		(8,400
Total Salary		985,349		979,996		1,063,839		1,079,489



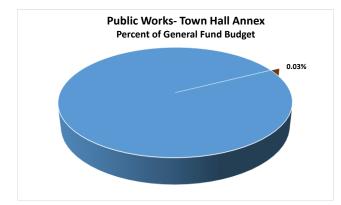


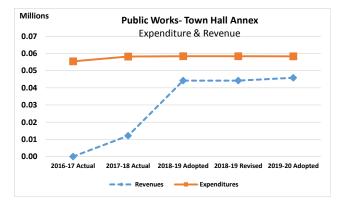


### Budget By Category

Duuget by Calegory							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 VA	RIANCE
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%

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





#### **Budget By Category** 2016-17 2017-18 2018-19 ADOPTED FY19-FY20 VARIANCE 2018-19 ACTUAL ACTUAL ADOPTED REVISED ADOPTED AMOUNT Public Works-Town Hall Annex Expenditures Purchased Professional Services 25,000 4,873 25,000 25,000 --**Purchased Property Services** 1,644 10,000 10,000 10,000 -\_ Supplies 5,585 9,204 9,204 10,850 1,646 **Total Expenditures** -12,101 44,204 44,204 45,850 1,646 **Total FTEs** ---

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



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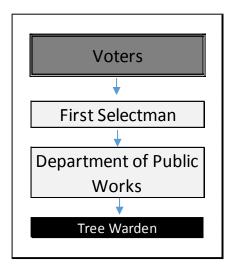
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17.88%

3.72%

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

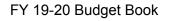


# Alignments with New Canaan being a community of choice for its residents

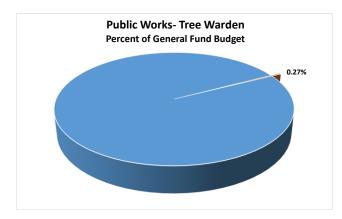
By preserving the Town's trees in a timely and costeffective manner we preserve and maintain the character of the Town and make it a community of choice for its residents.

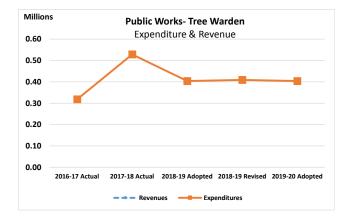
### **Tree Service**

Position Title	2016-2017 Amended	2017-2018 Amended	2018-19 Amended	2019-20 Adopted
<u>Part Time</u> 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









Budget By Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 VA	RIANCE
Public Works-Tree Warden	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Expenditures							
Wages	24,000	24,000	24,000	24,000	24,000	-	0.00%
Employee Benefits	1,836	1,836	1,836	1,836	1,836	-	0.00%
Purchased Professional Services	237,895	436,572	275,000	290,485	275,000	(15,485)	-10.75%
Purchased Property Services	52,177	65,761	97,250	91,765	97,250	5,485	5.98%
Purchased Other Services	-	-	1,000	-	1,000	1,000	0.00%
Supplies	2,259	554	5,000	1,000	5,000	4,000	0.00%
Total Expenditures	318,167	528,724	404,086	409,086	404,086	(5,000)	-4.77%
Total FTEs	-	-	-	-	-	-	



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

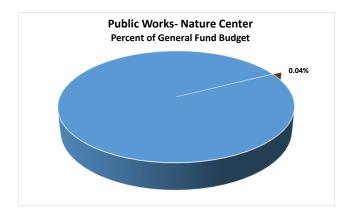
### **Revenue Sources**

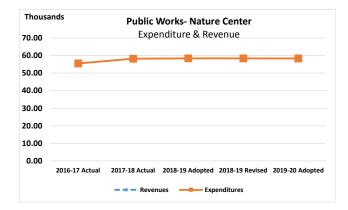
Membership fees, program revenue, special events, individual and corporate donations, and grants fund the annual \$1.6 million operating budget. Programming revenues contribute 60% to the annual budget. The Town of New Canaan provides in-kind maintenance of land and buildings.

### **Major Departmental Challenges**

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





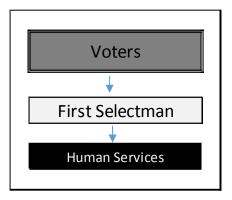


### **Budget By Category**

Public Works- Nature Center	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 REVISED	ADOPTED ADOPTED	FY19-FY20 VAI AMOUNT	RIANCE %
Expenditures 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	-	-	-	-	-	-	



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

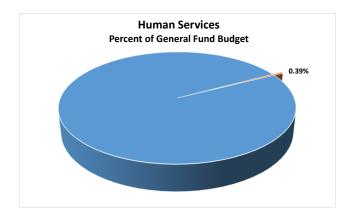
Health & Human Services offers a variety of services to all residents whether just informational or thru direct care services. Every situation is different and outcomes may differ depending on circumstances.

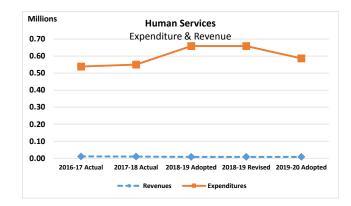


## Health & Human Services

		2016-2017		2017-2018		2018-2019		2019-20
Position Title		Amended		Amended		Amended		Adopted
<u>Full Time</u>								
Director Health & Human Services	1.0	\$ 119,426	1.0	\$ 119,426	1.0	\$ 125,166	1.0	\$ 125,166
Assistant Director Human Services	1.0	73,238	1.0	83,584	1.0	89,792	1.0	92,037
Youth Services Coordinator	1.0	85,674	1.0	87,816	1.0	92,036	1.0	92,036
Nurse Coordinator		-		-		70,748		74,428
HS Program Assistant	1.0	63,684	1.0	63,209	1.0	66,247	1.0	68,425
Youth & Family Specialist	1.0	71,459	1.0	70,925	1.0	,	1.0	, -
Total Full time	5.0	413,481	5.0	424,959	5.0	443,988	5.0	452,092
<u>Part Time</u>								
Community Liason						65,000		-
HS Program Assistant		-		-		-		-
Senior Caseworker (48 weeks)		-		-		-		-
Part-Time Nurse Coordinator		50,000		60,000		-		-
Public Health Nurse		30,000		10,000		-		-
Medical Director		25,000		25,000		25,000		12,000
Part Time Salaries		105,000		95,000		90,000		12,000
Miscellaneous Pay								
Overtime		3,000		3,000		3,000		3,000
Total Miscellaneous Pay	•	3,000		3,000		3,000		3,000
Total Salary		521,481		522,959		536,988		467,092





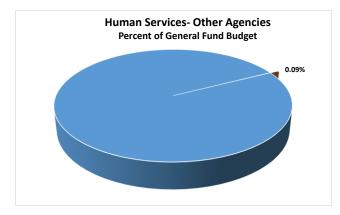


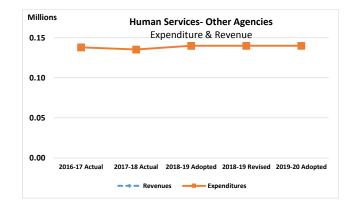
Budget By Category							
Human Services	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 REVISED	2019-20 ADOPTED	FY19-FY20 V AMOUNT	ARIANCE %
Revenues	ACTUAL	ACTURE	ADOFILD	IL VIOLD	ADOFILD	AMOONT	70
Charges for Services	10.703	9,155	8,000	8,000	8,000	-	0.00%
Other Revenues	150	725	-	-	-	-	
Total 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%

Performance Indicators	FY 17-18	FY 18-19	FY 19-20
	Actual	Estimated	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.





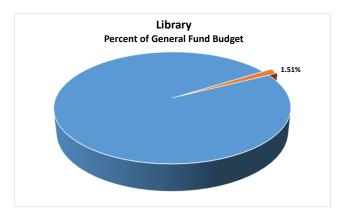
Budget By Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 V	ARIANCE
Human Services- Other Agencies	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Expenditures							
Getabout	46,000	46,000	46,000	46,000	46,000	-	0.00%
Kids In Crisis	56,000	51,384	56,000	56,000	56,000	-	0.00%
New Canaan 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	-	-	-	-	-	-	

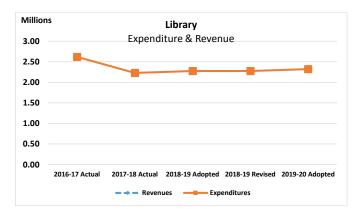


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The Town of New Canaan provides approximately 75% of the operating budget for the New Canaan Library. The remaining 25% and all building and grounds expenses are generated by development efforts and fundraising activities.





Budget By Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 VA	RIANCE
Library	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Expenditures							
Purchased Other Services	2,619,500	2,230,280	2,274,886	2,274,886	2,320,250	45,364	1.99%
Total Expenditures	2,619,500	2,230,280	2,274,886	2,274,886	2,320,250	45,364	1.99%
Total FTEs	-	-	-	-	-	-	

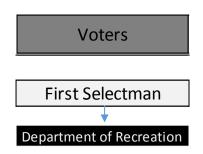


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#### Mission

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 Amended		2017-2018 Amended		2018-2019 Amended		2019-20 Adopted
Full Time								
Recreation Director	1.0	\$ 119,426	1.0	\$ 122,411	1.0 \$	5 125,166	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								
Overtime		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 - Administration and	l Program							
Position Title		2016-2017 Amended		2017-2018 Amended		2018-2019 Amended		2019-20 Adopted
<u>Full Time</u>								
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								
Overtime		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 Amended	2017-2018 Amended	2018-2019 Amended	2018-2019 Adopted
Part Time Court Attendants	\$ 22.750	\$ 23,500	\$ 23,500	\$ 23,970
Total Part Time	22,750	φ 23,500 23,500	φ 23,500 23,500	23,970
Total Salary	22,750	23,500	23,500	23,970

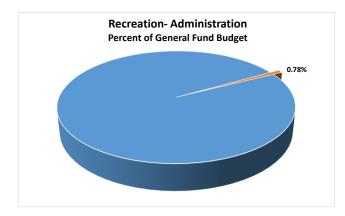


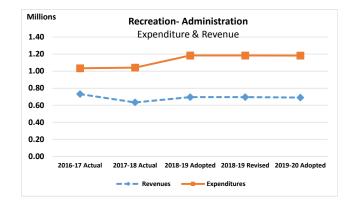
Recreation - Park Buildings								
Position Title		16-2017 hended		17-2018 nen ded		18-2019 nended		18-2019 lopted
Part Time	•	4 500	¢	4 500	¢	0.000	¢	0.000
Custodian Total Part Time	2	4,500 4,500	\$	4,500	\$	2,000 2,000	\$	2,000
TOTAL PARTILLE		4,000		4,300		2,000		2,000
Total Salary		4,500		4,500		2,000		2,000

Recreation - Lapham Community	Center				
		2016-2017	2017-2018	2018-2019	2018-2019
Position Title		Amended	Amended	Amended	Adopted
<u>Full Time</u>					
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					
Overtime		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

FY 19-20 Budget Book

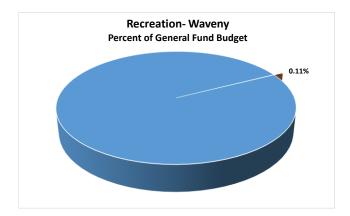


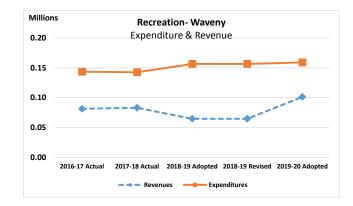




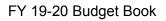
Budget By Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 V	ARIANCE
Recreation Administration	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Revenues							
Charges for Services	681,738	597,693	689,750	689,750	689,750	-	0.00%
Rents & Royalties	48,891	35,150	5,000	5,000	-	(5,000)	-100.00%
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%



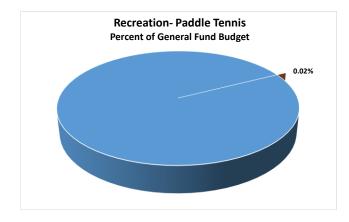


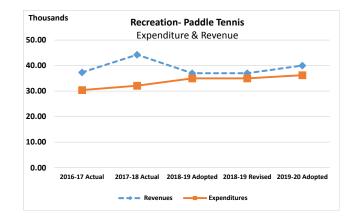


Budget By Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 V	ARIANCE
Recreation - Waveny	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Revenues							
Charges for Services	3,125	3,273	1,250	1,250	1,250	) -	0.00%
Rents & Royalties	78,185	79,755	63,400	63,400	100,000	36,600	57.73%
Total 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%



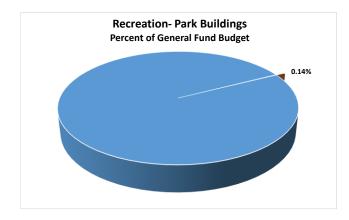






Budget By Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 VA	RIANCE
Recreation - Paddle Tennis	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Revenues							
Charges for Services	37,330	44,243	37,000	37,000	40,000	3,000	8.11%
Total Revenues	37,330	44,243	37,000	37,000	40,000	3,000	8.11%
Expenditures						-	
Wages	20,436	22,423	23,500	23,500	23,970	470	2.00%
Employee Benefits	1,664	1,715	1,798	1,798	1,834	36	2.02%
Purchased Property Services	6,572	7,254	7,500	7,800	7,650	(150)	-1.92%
Supplies	1,739	714	2,200	1,900	2,800	900	47.37%
Total Expenditures	30,411	32,106	34,998	34,998	36,254	1,256	3.59%
Total FTEs	-		-	-	-	-	



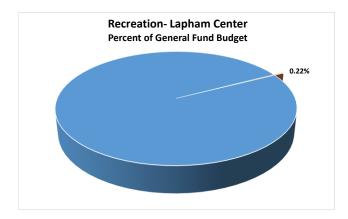


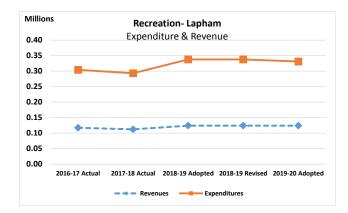


Budget By Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 VA	RIANCE
<b>Recreation - Park Buildings</b>	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Expenditures							
Wages	-	-	2,000	2,000	2,000	-	0.00%
Employee Benefits	-	-	153	153	153	-	0.00%
Purchased Professional Services	14,004	13,527	14,500	14,500	16,350	1,850	12.76%
Purchased Property Services	27,960	20,612	24,000	24,000	23,250	(750)	-3.13%
Supplies	148,206	127,519	161,119	161,119	164,440	3,321	2.06%
Total Expenditures	190,170	161,658	201,772	201,772	206,193	4,421	2.19%
Total FTEs	-	-	-	-	-	-	





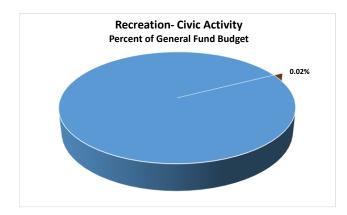


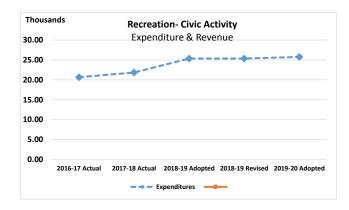


Budget By Category								
	2016-17	2017-18	2018-19	2018-19	Γ	2019-20	FY19-FY20 VA	RIANCE
Recreation - Lapham Center	ACTUAL	ACTUAL	ADOPTED	REVISED		ADOPTED	AMOUNT	%
Revenues								
Charges for Services	117,376	112,227	124,250	124,250		124,250	-	0.00%
Total Revenues	117,376	112,227	124,250	124,250		124,250	-	0.00%
Expenditures							-	
Wages	256,475	253,731	275,699	275,699		278,378	2,678	0.97%
Employee Benefits	19,408	19,144	21,891	21,891		22,096	205	0.94%
Purchased Property Services	1,168	1,293	1,500	1,500		1,400	(100)	-6.67%
Purchased Other Services	11,336	5,603	17,000	17,000		9,000	(8,000)	-47.06%
Supplies	13,704	13,001	19,600	19,600		18,300	(1,300)	-6.63%
Miscellaneous	2,100	574	2,200	2,200		2,200	-	0.00%
Total Expenditures	304,189	293,347	337,890	337,890		331,374	(6,516)	-1.93%
Total FTEs	2.00	2.00	2.00	2.00		2.00	-	0.00%



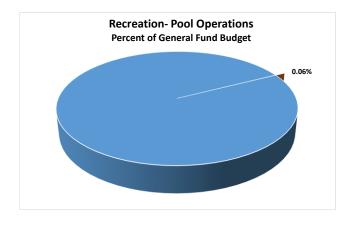


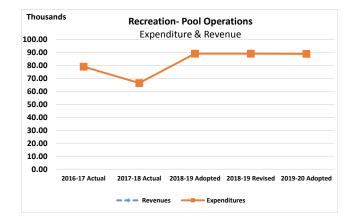




Budget By Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 VARIANCE	
Recreation-Civic Activity	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Expenditures							
Purchased Professional Services	10,195	11,739	11,750	11,750	12,250	500	4.26%
Purchased Other Services	9,473	9,369	12,100	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	-	-	-	-	-	-	







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	-	-	-	-	-	-	



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# 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 performance 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 learning 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.

#### <u>The FY20 Superintendent's proposed operating budget is \$92,049,007, a difference of \$2,285,519</u> 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 740 certified and non-certified employees.

Salary for the district's over 740 employees is the largest account in the budget, comprising 65% 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 2.31% 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 5.85% increase for 2019-20, which equals \$856,575.

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 2.55% 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 turnover 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<sup>th</sup> grade to 11<sup>th</sup> 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 Contributions
Teachers	HDHP	20%
Administrators	HDHP	21%
Custodians	HDHP	19%
Food Service	HDHP	19%
Secretaries	HDHP	19%
Paraprofessionals	HDHP	19%
Non-represented	HDHP	19%

#### The remaining \$16,629,598 (18%) 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 building-wide at each school.

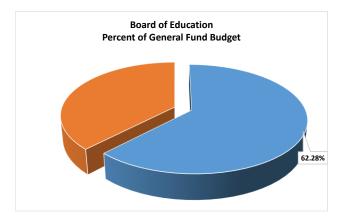
The requests for replacement vans for the in-house transportation department are consistent with the longterm replacement schedule disseminated during past budget cycles. Due to their age and the significant daily use required, these vans accumulate significant miles, and repair costs on these vehicles 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.

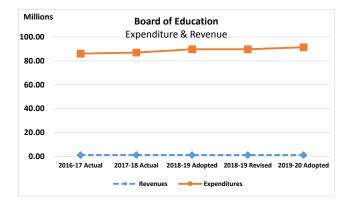
The third element of the capital request is for technology purchases, which is done through a four-year lease arrangement with the town. This year's request totals \$150,000, which equates to approximately \$600,000 in spending power for the 2019-20 school year. In the proposed budget, we must account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

Respectfull

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





# Budget By Category

Budget by category	-						
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 VARIA	
Board of Education	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Revenues							
Intergovernmental Revenues	996,700	1,080,156	1,000,000	1,000,000	1,000,000	-	0.00%
Charges for Services	7,120	2,952	-	-	-	-	0.00%
Intergovernmental Revenues	-	4,316	-	-	-	-	0.00%
Total Revenues	1,003,820	1,087,424	1,000,000	1,000,000	1,000,000	-	0.00%
Expenditures						-	
Group Insurance-BOE	12,090,482	11,230,902	11,991,285	11,991,285	12,289,526	298,241	2.49%
Expense Summary	74,019,256	75,625,992	77,772,202	77,772,202	79,145,162	1,372,960	1.77%
Board Of Education Carryover	(0)	150,811	-	-	-	-	
Total Expenditures	86,109,738	87,007,705	89,763,487	89,763,487	91,434,688	1,671,201	1.86%

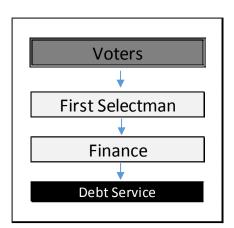


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#### Mission

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 1/20th 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 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.

Ra			
	Moody's	S&P Global	Fitch
Best Quality	Ааа	ΑΑΑ	ΑΑΑ
	Aa1	AA+	AA+
High Quality	Aa2	AA	AA
	Aa3	AA-	AA-
	A1	A+	A+
Upper Medium Grade	A2	А	Α
	A3	A-	A-
	Baa1	BBB+	BBB+
Medium Grade	Baa2	BBB	BBB
	Baa3	BBB-	BBB-

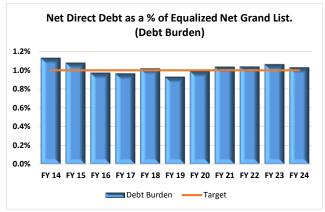
The following ratios and benchmarks outline the guidelines established by the Debt Guidelines which guide the Town in maintaining its debt to manageable levels.

# **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

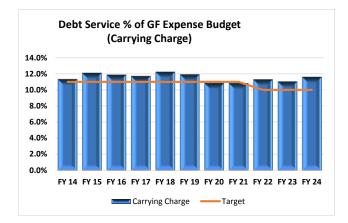
Net Direct Debt as a percentage of Equalized Net Grand List. The Town's Debt Burden ratio should not exceed 1.25%, with a target ratio level approximating the rolling average of the prior 5 fiscal years.



# ii. Carrying Charge

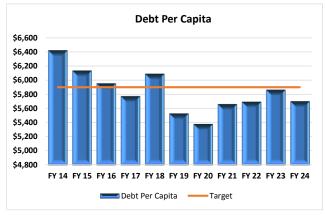
Annual Debt Service as a percentage of General Fund operating budget expenditures. The Town's carrying charge for annual debt service should not exceed 15% with a target level not to exceed 11% within two to three years from the date of implementation of these Guidelines, and below 10% within five years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



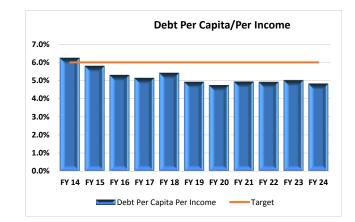


#### *iii. Debt Per Capita* i.

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.



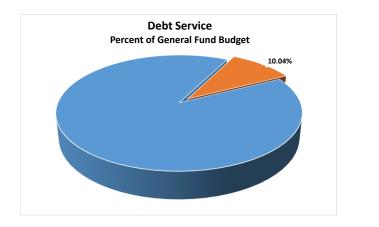
#### **Other Funding**

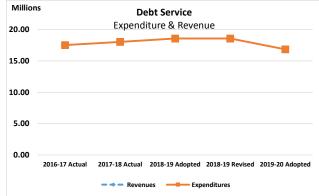
The Town occasionally successfully applies for various Federal and State grants and also receives donations from a variety of sources to fund capital projects. These grants and donations are accounted for separately for appropriate audit tracking, but the projects are managed by the Town. The approved 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.



General Obligation Bonds- Payments to Maturity								
	Governmen	tal /	Activities		Government	tal Activities		
	General Obli	gati	on Bonds		General Obligation 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		







Budget By Category							
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 VA	RIANCE
Debt Service	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Expenditures							
Debt Service	17,513,406	18,018,570	18,570,030	18,570,030	16,844,756	(1,725,274)	-9.29%
Total Expenditures	17,513,406	18,018,570	18,570,030	18,570,030	16,844,756	(1,725,274)	-9.29%

Performance Indicators	FY 17-18	FY 18-19	FY 19-20
	Actual	Estimated	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%
OS Debt rei Capita/rei income	5.470	4.9%	4.770

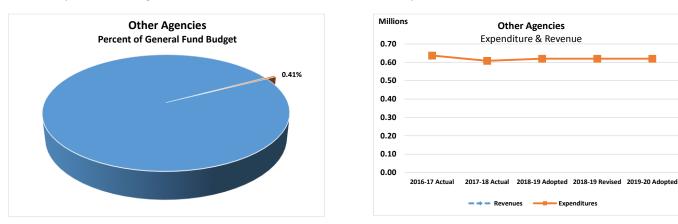


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The Town of New Canaan funds outside agencies.

- **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 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

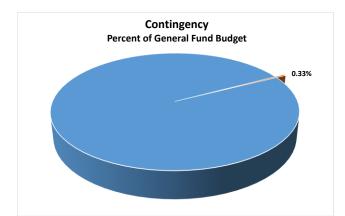
				1	· · · · · · · · · · · · · · · · · · ·		
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 V	ARIANCE
Other Agencies	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Expenditures							
Trans Private Schools	311,460	266,986	275,686	275,686	275,686	-	0.00%
Health/Welfare	254,720	270,234	271,047	271,047	271,047	-	0.00%
Day Care Center	31,947	31,947	31,947	31,947	31,947	-	0.00%
Channel 79 TV	29,000	29,000	29,000	29,000	29,000	-	0.00%
Probate Court	9,831	10,035	12,000	12,000	12,000	-	0.00%
Total Expenditures	636,958	608,202	619,680	619,680	619,680	-	0.00%

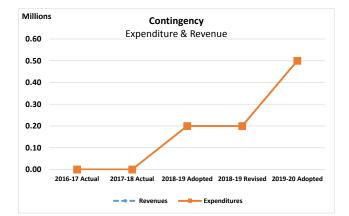


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The General Fund Contingency account is established for the purpose of holding moneys to be spent for unforeseen expenses and/or emergencies. These funds can only be spent with Board of Finance approval.

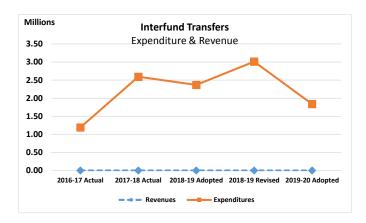


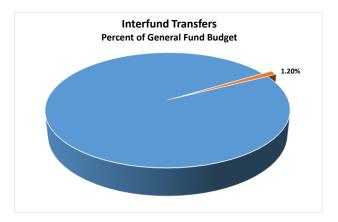


Budget By Category			-				
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 V/	ARIANCE
Contingency	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Expenditures							
Contingency	-	-	200,000	200,000	500,000	300,000	150.00%
Total Expenditures	-	-	200,000	200,000	500,000	300,000	150.00%



Interfund Transfers account for exoenses that are approved to be funded from the General Fund but the expenses are tracked seperately 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	2019-20	FY19-FY20 VARIANCE	
Interfund Transfers	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	AMOUNT	%
Expenditures							
Town Utility Sewer Contribution	76,125	76,125	76,125	76,125	76,125	-	0.00%
Transfer to Tax Funded Capital Fund	1,055,889	2,465,901	2,252,125	2,898,365	1,729,715	(1,168,650)	-40.32%
Transfer To Waveny Pool Fund	57,752	50,318	37,996	37,996	31,750	(6,246)	-16.44%
Total Expenditures	1,189,766	2,592,344	2,366,246	3,012,486	1,837,590	(1,174,896)	-39.00%

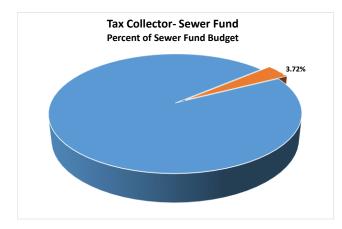


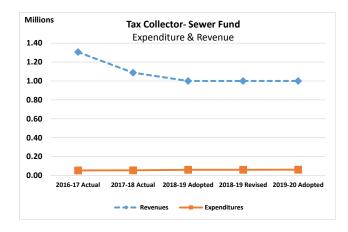
# Town of New Canaan

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 Depa	rtment						
	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 V/	ARIANCE
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%







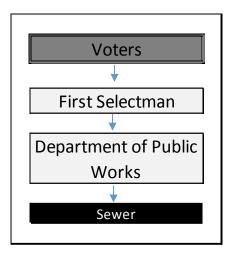
# **Budget By Category**

	2016-17	2017-18	2018-19	2018-19	2019-20	FY19-FY20 VA	RIANCE
Tax Collector- Sewer Fund	ACTUAL	ACTUAL	ADOPTED	REVISED	ADOPTED	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	-	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%



#### 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**

- To operate the Wastewater Treatment Facility within discharge limits which are set by the State of Connecticut DEEP
- 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.
- 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

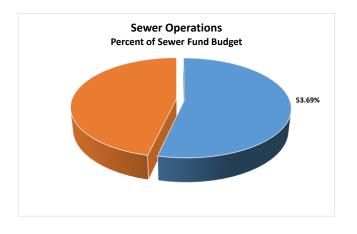
#### FY 17-18 Accomplishments

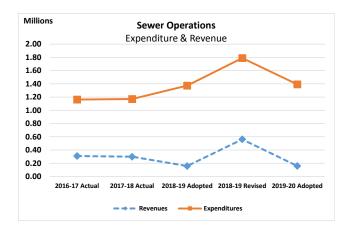
- > Operated facility within permit limits
- Operated Sewer Department within budget
- No residential complaints
- Maintain WPCF and collection system without any major issues
- No work-related injuries due to Safety Training
- Operator training
- Equipment replacement

#### 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	FY 18-19	FY 19-20
	Actual	Estimated	Estimated
Phosphorus Removal 315 lbs/season (DEEP max)	160lbs/season	200lbs/season	200lbs/season
Nitrogen Removal 64 lbs/day (DEEP max allowed)	16 lbs/day	32 lbs/day	32/lbs/day
Sewer Cleaning (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

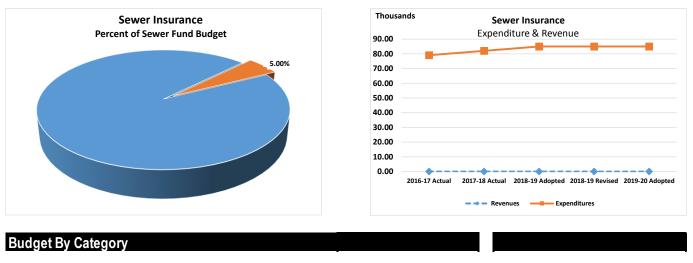
All goals set by the Public Works Sewer Department not only keeps us in compliance with our discharge permit but also keeps the discharge waterway (Five Mile River) free of pollutants.

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



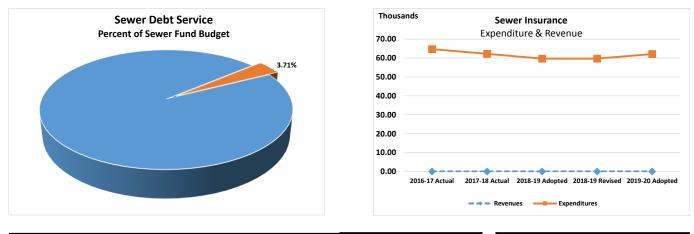
Sewer Operations								
		2016-2017		2017-2018		2018-2019		2019-20
Position Title		Amended		Amended		Amended		Adopted
<u>Full Time</u>								
Non-Bargaining								
Plant Superintendent	1.0	\$ 139,708	1.0	\$ 141,456	1.0	\$ 120,000	1.0	\$ 120,000
		(27,942)		(27,942)		-		
Total Non-Bargaining	1.0	111,766	1.0	113,514	1.0	120,000	1.0	120,000
Bargaining Unit								
(3) Sewer Plant Chief Operator	1.0	71,806	1.0	82,992	1.0	85,067	1.0	85,721
(2) Sewer Plant Operator	1.0	67,213	1.0	64,376	1.0	68,494	1.0	69,021
(4) Sewer Plant Operator	1.0	63,998	1.0	66,810	1.0	68,494	1.0	69,021
Sewer Plant Operator	1.0	63,998	1.0	64,376	1.0	68,494	1.0	69,021
Total Bargaining Unit	4.0	267,015	4.0	278,554	4.0	290,550	4.0	292,785
Total Full Time		378,781		392,068		410,550		412,785
Miscellaneous Pay								
Overtime		40,800		45,000		49,700		60,000
Total Miscellaneous Pay		40,800		45,000		49,700		60,000
Total Salary		419,581		437,068		460,250		472,785





Sewer Insurance Expenditures	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 REVISED	2019-20 ADOPTED	FY19-FY20 V/ AMOUNT	ARIANCE %
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%



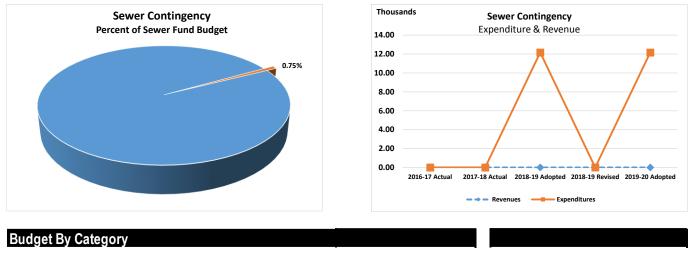


# **Budget By Category**

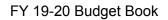
Sewer Debt Service Expenditures	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 REVISED	2019-20 ADOPTED	FY19-FY20 VA AMOUNT	RIANCE %
Debt Service	64,715	62,215	59,715	59,715	62,100	2,385	3.99%
Total Expenditures	64,715	62,215	59,715	59,715	62,100	2,385	3.99%

Performance Indicators	FY 17-18	FY 18-19	FY 19-20
	Actual	Estimated	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%





Sewer Contingency Expenditures	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 REVISED	2019-20 ADOPTED	FY19-FY20 VA AMOUNT -	RIANCE %
Contingency	-	-	12,170	-	12,170	12,170	
Total Expenditures	-	-	12,170	-	12,170	12,170	





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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

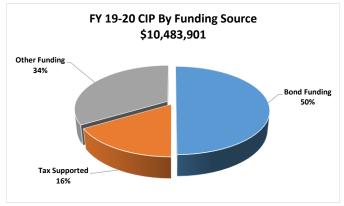


purposes for which debt may be issued, types and amounts of permissible debt financing, methods of sale that may be used, and structural features that may be incorporated.

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 1/20th 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.

Ra	ting Catego	ories	
	Moody's	S&P Global	Fitch
Best Quality	Aaa	AAA	AAA
-	Aa1	AA+	AA+
High Quality	Aa2	AA	AA
	Aa3	AA-	AA-
	A1	A+	A+
Upper Medium Grade	A2	А	Α
	A3	A-	A-
	Baa1	BBB+	BBB+
Medium Grade	Baa2	BBB	BBB
	Baa3	BBB-	BBB-



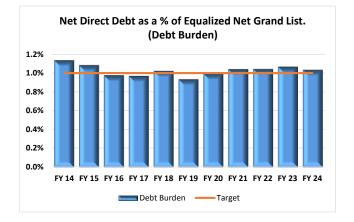
The following charts outline the guidelines established by the Debt Guidelines which guide the Town in maintaining its debt to manageable levels.

#### **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:

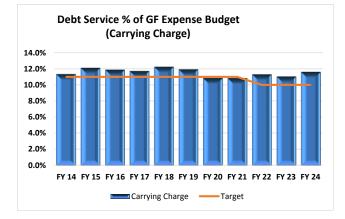
# i. Debt Burden

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.



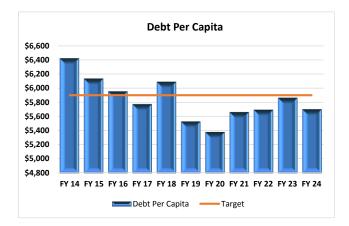
# ii. Carrying Charge

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

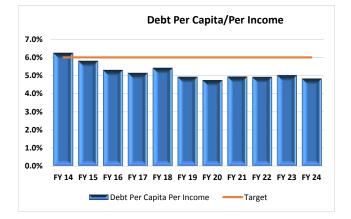
Net Direct Debt per resident. The Town's Debt Per Capita ratio should not exceed 125% of the rolling average of the prior 5 fiscal years, with a target level approximating the rolling average of the prior 5 years.



# 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	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 1 2019	EXPTD. COMPLETION:	June 30 2020			
	FINANCIAL II	NFORMATION				
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL			
\$90,000 \$0 \$0 <b>\$90,000</b>						
IMPACT ON OPERATING BUDGET						
Reduce cost, improved security, improved performance and reliability						

DEPARTMENT	Information Technology							
PROJECT NAME:	WAN Hardware / Softwa	WAN Hardware / Software						
RATIONALE:	Replace end of life equipm	Replace end of life equipment. Improve / increase security products and suites						
PROJECT LIFE:								
EXPTD. START:	July 1 2019	EXPTD. COMPLETION:	June 30 2020					
	FINANCIAL I	NFORMATION	•					
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL					
\$60,000	\$0	\$0	\$60,000					
IMPACT ON OPERAT	ING BUDGET							
Reduce cost, improved	security, improved performance	e and reliability						
DEPARTMENT	Fire							
PROJECT NAME:	Rescue Truck Replacem	ent						
RATIONALE:	The current vehicle is over volunteer firefighters to rid	erloaded with equipment a e in. At the time of replac uction and delivery will tak	th a higher capacity vehicle. nd does not have seats for cement this truck will be 21 ce approximately 18 months					
PROJECT LIFE:								
EXPTD. START:	July 1 2019	EXPTD. COMPLETION:	November 30 2020					
	FINANCIAL I	NFORMATION						
BONDING	TAX FUNDING	TAX FUNDING OTHER PROJECT TOTAL						
\$500,000	\$0	\$0	\$500,000					
IMPACT ON OPERAT	ING BUDGET							
Reduced maintenance	and other expenses associate	d 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 1 2019	EXPTD. COMPLETION:	June 30 2020
	FINANCIAL IN	FORMATION	
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	SCBA Air Bottles			
RATIONALE:	Federal law requires that the date of manufacture	Federal law requires that SCBA bottles be replaced and destroyed 15 years after the date of manufacture			
PROJECT LIFE:	15 Years	15 Years			
EXPTD. START:	July 1 2019	EXPTD. COMPLETION:	June 30 2020		
	FINANCIAL	INFORMATION			
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL		
\$0	\$14,172	\$14,172 \$0 <b>\$14,172</b>			
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 hydrants supply water for firefighting from ponds, pools and streams in the area of town without water mains. This is a recurring program.		
PROJECT LIFE:	20+ years		
EXPTD. START:	July 1 2019 EXPTD. COMPLETION: June 30 2020		
	FINANCIAL IN	NFORMATION	
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:	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 1 2019 EXPTD. COMPLETION: June 30 2020		
	FINANCIAL II	NFORMATION	
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL
\$0	\$10,000	\$0	\$10,000
IMPACT ON OPERATING BUDGET			
No cost savings is anticipated.			

DEPARTMENT	Fire	Fire			
PROJECT NAME:	Fire Hose Replacement	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	10-20 years			
EXPTD. START:	July 1 2019	EXPTD. COMPLETION:	June 30 2020		
	FINANCIAL	INFORMATION			
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL		
\$0	\$6,000	\$6,000 \$0 <b>\$6,000</b>			
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 1 2019 EXPTD. COMPLETION: June 30 2020		
	FINANCIAL II	FORMATION	
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL
\$42,500	\$0 \$0 <b>\$42,500</b>		
IMPACT ON OPERATING BUDGET			
Reduce repair and maintenance expenses			



DEPARTMENT	Recreation	Recreation		
PROJECT NAME:	Water Tower Softball Fig	Water Tower Softball Field Lighting		
RATIONALE:	New Canaan BBSB was Softball Field. In Septer presentation to the Park ar to contribute \$50,000 towa	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 I	NFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$50,000	\$0	\$75,000	\$125,000	
IMPACT ON OPERATING BUDGET				
None				

DEPARTMENT	Recreation			
PROJECT NAME:	Replacement for Pick-up	Replacement for Pick-up Truck Unit #66		
RATIONALE:	This is a replacement for a small 2010 Pickup Truck that is assigned to the Recreation Department. The current vehicle has approximately 45,000 miles on it.			
PROJECT LIFE:	7-9 Years			
EXPTD. START:	Fall 2019	EXPTD. COMPLETION:	Fall 2019	
	FINANCIAL IN	NFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$46,000	\$0	\$0	\$46,000	
IMPACT ON OPERATING BUDGET				
Reduce repair and maintenance expenses				

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 I	NFORMATION	
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 II	NFORMATION	
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL
\$50,000	\$0	\$75,000	\$125,000
IMPACT ON OPERATING BUDGET			
None			

DEPARTMENT	Recreation	Recreation		
PROJECT NAME:	Replacement for Pick-up	Replacement for Pick-up Truck Unit #66		
RATIONALE:		This is a replacement for a small 2010 Pickup Truck that is assigned to the Recreation Department. The current vehicle has approximately 45,000 miles on it.		
PROJECT LIFE:	7-9 Years			
EXPTD. START:	Fall 2019	Fall 2019 EXPTD. COMPLETION: Fall 2019		
	FINANCIAL II	NFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$46,000	\$0 \$0 <b>\$46,000</b>			
IMPACT ON OPERATING BUDGET				
Reduce repair and maintenance expenses				

DEPARTMENT	Recreation	Recreation		
PROJECT NAME:	Waveny Trail Upgrade	Waveny Trail Upgrade		
RATIONALE:	resurfaced trails would perimeter of the park. surfacing to replace rutte	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				

FY 19-20 Budget Book



DEPARTMENT	Recreation		
PROJECT NAME:	Mead Park Colonnade Improvements		
RATIONALE:	This area was originally constructed as a wading pool when the park opened in the early 1930's. During WWII the wading pool was removed and the area was converted to a space for victory gardens. In the early 1970's the two bathrooms on either side were removed due to vandalism. Last summer the wooden fascia and marbles columns were all refinished. The department is proposing to add a small flagstone patio area that could provide seating and a couple of additional tables for picnicking.		
PROJECT LIFE:			
EXPTD. START:	Summer 2019	EXPTD. COMPLETION:	Summer 2019
	FINANCIAL IN	FORMATION	
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL
\$0	\$22,000	\$0	\$22,000
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 IN	FORMATION	
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL
\$0	\$16,500 \$0 <b>\$16,500</b>		
IMPACT ON OPERATING BUDGET			
Reduce repair and maintenance expenses			

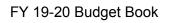
DEPARTMENT	Recreation	Recreation		
PROJECT NAME:	Waveny Athletic Field Fe	encing		
RATIONALE:	There are a number of safety fences in front of the team bench areas on the softball and baseball fields that need to have new fabric attached to the frame. The existing fence fabric is bent and in poor condition.			
PROJECT LIFE:	7 Years	7 Years		
EXPTD. START:	Fall 2019	Fall 2019 EXPTD. COMPLETION: Fall 2019		
	FINANCIAL II	NFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$0	\$15,000 \$0 <b>\$15,000</b>			
IMPACT ON OPERATING BUDGET				
Reduce repair and maintenance expenses				



DEPARTMENT	Police	Police				
PROJECT NAME:	Vehicle Replacement	Vehicle Replacement (2 Vehicles)				
RATIONALE:	To ensure the police fleet is safe, reliable and able to respond to emergencies.					
PROJECT LIFE:	4 Years	4 Years				
EXPTD. START:	July 1/2019	July 1/2019 EXPTD. COMPLETION: 1-Nov-19				
FINANCIAL INFORMATION						
BONDING	TAX FUNDING	TAX FUNDING OTHER PROJECT TOTAL				
\$62,000	\$0	\$0 \$0 <b>\$62,000</b>				
IMPACT ON OPERATING BUDGET						
New vehicles will reduce the costs of maintenance/repairs and enhance reliability.						

DEPARTMENT	Police	Police			
PROJECT NAME:	Portable Radio Replace	Portable Radio Replacement			
RATIONALE:	To ensure the radio syst vendor.	To ensure the radio system is reliable. Older radios are no longer serviced by vendor.			
PROJECT LIFE:	10 Years	10 Years			
EXPTD. START:	1-Jul-19	1-Jul-19 EXPTD. COMPLETION: 1-Oct-20			
	FINANCIAL	INFORMATION			
BONDING	TAX FUNDING	TAX FUNDING OTHER PROJECT TOTAL			
\$0	\$12,000 \$0 <b>\$12,000</b>				
IMPACT ON OPERATING BUDGET					
New equipment should reduce repair costs.					

DEPARTMENT	Police				
PROJECT NAME:	Vehicle Equipment (2 Ve	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 I	FORMATION	-		
BONDING	TAX FUNDING OTHER PROJECT TOTAL				
\$0	\$12,000 \$0 <b>\$12,000</b>				
IMPACT ON OPERATING BUDGET					
New equipment should reduce repair costs.					

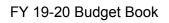




DEPARTMENT	Police	Police		
PROJECT NAME:	Bulletproof Vest Replace	Bulletproof Vest Replacement		
RATIONALE:	To ensure officers are safe	To ensure officers are safe, well protected and have current vests.		
PROJECT LIFE:	5 Years	5 Years		
EXPTD. START:	1-Jul-19	1-Jul-19 EXPTD. COMPLETION: June 30,2020		
	FINANCIAL I	NFORMATION		
BONDING	TAX FUNDING	TAX FUNDING OTHER PROJECT TOTAL		
\$0	\$5,000	\$5,000 \$3,750 <b>\$8,750</b>		
IMPACT ON OPERATING BUDGET				
New equipment should reduce repair costs.				

DEPARTMENT	Police	Police			
PROJECT NAME:	Vehicle changeover cos	Vehicle changeover costs (2 Vehicles)			
RATIONALE:	To ensure the police fleet is safe, reliable and able to respond to emergencies.				
PROJECT LIFE:	4 Years	4 Years			
EXPTD. START:	July 1/2019	July 1/2019 EXPTD. COMPLETION: 1-Nov-19			
	FINANCIAL	INFORMATION	·		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL		
\$0	\$8,000	\$8,000 \$0 <b>\$8,000</b>			
IMPACT ON OPERATING BUDGET					
New equipment should reduce repair costs.					

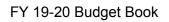
DEPARTMENT	Police	Police		
PROJECT NAME:	Mobile Data Terminal (M	IDT) Replacement		
RATIONALE:	Mobile data terminals (rugged laptops) are installed in each vehicle and are used by officers to write reports and to access criminal justice databases. Current MDTs are 6+ years old and are approaching their end of useful life.			
PROJECT LIFE:	5 Years	5 Years		
EXPTD. START:	1-Jul-19	1-Jul-19 EXPTD. COMPLETION: 1-Oct-20		
	FINANCIAL I	NFORMATION		
BONDING	TAX FUNDING	TAX FUNDING OTHER PROJECT TOTAL		
\$0	\$7,000 \$0 <b>\$7,000</b>			
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 officers and suspects.		
PROJECT LIFE:	5 Years		
EXPTD. START:	1-Jul-19	EXPTD. COMPLETION:	1-Oct-20
	FINANCIAL IN	FORMATION	
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL
\$0	\$5,000	\$0	\$5,000
IMPACT ON OPERATING BUDGET			
None			

DEPARTMENT	Police	Police		
PROJECT NAME:	Mobile Radio Replacem	Mobile Radio Replacement		
RATIONALE:	To ensure radio system is	To ensure radio system is reliable. Older radio models are not serviced by vendor.		
PROJECT LIFE:	10 Years	10 Years		
EXPTD. START:	1-Jul-19	1-Jul-19 EXPTD. COMPLETION: November 1,2020		
	FINANCIAL I	NFORMATION		
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. COMPLETION:			
	FINANCIAL IN	FORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$208,486	\$0 \$0 <b>\$208,486</b>			
IMPACT ON OPERATING BUDGET				
Reduction of recurring maintenance expenses				

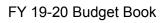




DEPARTMENT	Public Works- Town Bui	Public Works- Town Buildings		
PROJECT NAME:	Engineering/Oil to Gas of	Engineering/Oil to Gas conversions Town Buildings		
RATIONALE:	In order to extend the useful life and to take advantage of availability of natural gas, several town buildings will be converted in order to use to use natural gas energy.			
PROJECT LIFE:	100+Years	100+Years		
EXPTD. START:		EXPTD. COMPLETION:		
	FINANCIAL I	NFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$130,000	\$0 \$0 <b>\$130,000</b>			
IMPACT ON OPERATING BUDGET				
Reduction of recurring maintenance expenses				

DEPARTMENT	Public Works- Town Bu	Public Works- Town Buildings		
PROJECT NAME:	Irwin Park Gores Pavili	Irwin Park Gores Pavilion		
RATIONALE:	In order to extend the use	In order to extend the useful life, the roof is being replaced.		
PROJECT LIFE:	50+ Years	50+ Years		
EXPTD. START:		EXPTD. COMPLETION:		
	FINANCIAL	INFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$111,395	\$0	\$0 \$0 <b>\$111,395</b>		
IMPACT ON OPERATING BUDGET				
Reduction of recurring r	naintenance expenses			

DEPARTMENT	Public Works- Town Buil	dings	
PROJECT NAME:	Town Hall		
PROJECT NAME:	100+Years		
RATIONALE:	In order to extend the usefu	Il life, building steps are beir	ng repaired.
PROJECT LIFE:			
EXPTD. START:	EXPTD. COMPLETION:		
	FINANCIAL I	FORMATION	
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL
\$90,000	\$0 \$0 <b>\$90,000</b>		
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 usefu	In order to extend the useful life, the roof is being replaced.		
PROJECT LIFE:	25+ Years			
EXPTD. START:	EXPTD. COMPLETION:			
	FINANCIAL IN	NFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$76,050	\$0 \$0 <b>\$76,050</b>			
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 finishing.		
PROJECT LIFE:	25+ Years		
EXPTD. START:		EXPTD. COMPLETION:	
	FINANCIAL I	NFORMATION	
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL
\$56,840	\$12,610 \$0 <b>\$69,450</b>		
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 spaces are being renovated.		
PROJECT LIFE:	25+ Years		
EXPTD. START:		EXPTD. COMPLETION:	
	FINANCIAL IN	FORMATION	
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL
\$50,000	\$0 \$0 <b>\$50,000</b>		
IMPACT ON OPERATING BUDGET			
Reduction of recurring maintenance expenses			



DEPARTMENT	Public Works- Town Buildings			
PROJECT NAME:	Nature Center Potting Shed/Old Greenhouse			
RATIONALE:	Building demolition	Building demolition		
PROJECT LIFE:	N/A			
EXPTD. START:	EXPTD. COMPLETION:			
	FINANCIAL I	FORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$0	\$25,000 \$0 <b>\$25,000</b>			
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:		EXPTD. COMPLETION:	
	FINANCIAL IN	NFORMATION	
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL
\$0	\$17,300 \$0 <b>\$17,300</b>		
IMPACT ON OPERATING BUDGET			
Reduction of recurring maintenance expenses			

DEPARTMENT	Public Works- Town Buildings			
PROJECT NAME:	Animal Control Shelter	Animal Control Shelter		
RATIONALE:	In order to extend the useful life, upgrading of the building HVAC system is being done.			
PROJECT LIFE:	25+ Years	25+ Years		
EXPTD. START:		EXPTD. COMPLETION:		
	FINANCIAL I	NFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$0	\$15,000 \$0 <b>\$15,000</b>			
IMPACT ON OPERATING BUDGET				
Reduction of recurring maintenance expenses				



DEPARTMENT	Public Works- Town Buil	Public Works- Town Buildings		
PROJECT NAME:	Mead Park Lodge	Mead Park Lodge		
RATIONALE:	In order to extend the u upgraded.	In order to extend the useful life and enhance usability, bathrooms will be upgraded.		
PROJECT LIFE:	25+ Years	25+ Years		
EXPTD. START:		EXPTD. COMPLETION:		
	FINANCIAL I	NFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$0	\$11,350 \$0 <b>\$11,350</b>			
IMPACT ON OPERATING BUDGET				
Reduction of recurring maintenance expenses				

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 IN	FORMATION	
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL
\$0	\$3,574 \$0 <b>\$3,574</b>		
IMPACT ON OPERATING BUDGET			
Reduction of recurring maintenance expenses			

DEPARTMENT	Public Works- Town Buildings			
PROJECT NAME:	Waste Water Treatment	Waste Water Treatment Buildings- control*		
RATIONALE:		In order to extend the useful life and enhance usability, exterior finishing and repairs to the building will be done.		
PROJECT LIFE:	25+ Years	25+ Years		
EXPTD. START:		EXPTD. COMPLETION:		
	FINANCIAL I	NFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$0	\$2,071 \$0 <b>\$2,071</b>			
IMPACT ON OPERATING BUDGET				
Reduction of recurring maintenance expenses				



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 roadway infrastructure. The pavement on the majority of the Town's roads is older 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 I	NFORMATION	
BONDING	TAX FUNDING OTHER PROJECT TOTAL		
\$1,650,000	\$350,000 \$438,065 <b>\$2,438,065</b>		
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 infrastructure. The majority of the Town parking lots are older than 20 years and have exceeded their expected service life.		
PROJECT LIFE:	20 Years		
EXPTD. START:	7/1/2019	EXPTD. COMPLETION:	6/30/2020
	FINANCIAL I	FORMATION	
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL
\$500,000	\$0 \$0 <b>\$500,000</b>		
IMPACT ON OPERATING BUDGET			
Reduced time and materials required for maintenance / repairs.			

DEPARTMENT	Public Works- Administra	Public Works- Administration & Engineering		
PROJECT NAME:	Sidewalk Improvements	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 IN	NFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$300,000	\$0 \$0 <b>\$300,000</b>			
IMPACT ON OPERATING BUDGET				
Reduced time and material	Reduced time and materials required for maintenance / repairs and avoidance of potential litigation.			



DEPARTMENT	Public Works- Administr	Public Works- Administration & Engineering		
PROJECT NAME:	Pavement Preservation	Program		
RATIONALE:	infrastructure. Proper ma	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 I	NFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$0	\$250,000	\$250,000 \$0 <b>\$250,000</b>		
IMPACT ON OPERATING BUDGET				
Reduced time and meterials required for routing maintenance				

Reduced time and materials required for routine maintenance

DEPARTMENT	Public Works- Administration & Engineering			
PROJECT NAME:	Engineering Design of th	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	50 Years		
EXPTD. START:	4/1/2019	EXPTD. COMPLETION:	4/1/2020	
	FINANCIAL I	FORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$100,000	\$0 \$0 <b>\$100,000</b>			
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 Per the DOJ and the ADA Laws enacted in 1991, all municipalities require a selfevaluation and transition plan in order to reach compliance. The last self-RATIONALE: evaluation was performed in 2008/2009. The plan needs to be updated and revised. PROJECT LIFE: EXPTD. START: 7/1/2019 6/30/2020 EXPTD. COMPLETION: **FINANCIAL INFORMATION** BONDING TAX FUNDING OTHER **PROJECT TOTAL** \$0 \$75,000 \$0 \$75,000 IMPACT ON OPERATING BUDGET Avoids unanticipated repairs and legal action against the Town.



DEPARTMENT	Public Works- Administration & Engineering		
PROJECT NAME:	Guiderail Improvements		
RATIONALE:	Guiderail repair and maintenance are required in order to properly maintain the Town's Infrastructure and to ensure that the guiderails exceed the expected service life. Proper maintenance should reduce the Town's exposure to claims for accidents.		
PROJECT LIFE:	20 Years		
EXPTD. START:	7/1/2019	EXPTD. COMPLETION:	6/30/2020
	FINANCIAL II	FORMATION	
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL
\$50,000	\$0 \$0 <b>\$50,000</b>		
IMPACT ON OPERATING BUDGET			
Reduced time and materials required for maintenance / repairs and avoidance of potential litigation.			

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 II	NFORMATION	
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL
\$50,000	\$0 \$0 <b>\$50,000</b>		
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 markings is a requirement of the Federal Highway Administration. The majority of 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 II	NFORMATION	
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL
\$0	\$25,000 \$0 <b>\$25,000</b>		
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 Va	This will replace a 2007 Vactor		
PROJECT LIFE:				
EXPTD. START:	7/1/2019	7/1/2019 EXPTD. COMPLETION: 6/30/2020		
	FINANCIAL I	NFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$280,000	\$0 \$0 <b>\$280,000</b>			
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 II	NFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$190,000	\$0 \$0 <b>\$190,000</b>			
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 I	NFORMATION		
BONDING	TAX FUNDING	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			
	FINANCIAL II	NFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$45,000	\$0 \$0 <b>\$45,000</b>			
IMPACT ON OPERATING BUDGET				
Ongoing maintenance / repairs.				

DEPARTMENT	Public Works- Highway			
PROJECT NAME:	Equipment Refurbishing			
RATIONALE:	Prolongs the life of heavy equipment with limited cost			
PROJECT LIFE:				
EXPTD. START:	7/1/2019	EXPTD.	COMPLETION:	6/30/2020
	FINANCIAL II	NFORMA	TION	
BONDING	TAX FUNDING		OTHER	PROJECT TOTAL
\$0	\$25,000		\$0	\$25,000
IMPACT ON OPERATING BUDGET				
Reduced time and materials required for maintenance / repairs.				

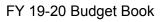
DEPARTMENT	Public Works- Transfer Station			
PROJECT NAME:	Hook Truck Replacemen	Hook Truck Replacement		
RATIONALE:	The truck is 20 years old and is used 6 days a week. The truck is an important part of the daily operations at the Transfer Station and need to be replaced.			
PROJECT LIFE:	10-20 Years	10-20 Years		
EXPTD. START:	7/1/2019	7/1/2019 EXPTD. COMPLETION: 8/1/2019		
	FINANCIAL II	NFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$120,700	\$0 \$0 <b>\$120,700</b>			
IMPACT ON OPERATING BUDGET				
Ongoing maintenance / repairs.				



DEPARTMENT	Public Works- Transfer S	tation	
PROJECT NAME:	Install Security Gates		
RATIONALE:	The existing gate(s) have keyed lock systems. Multiple keys have been issued and unaccounted in the past. A new security gate system needs to be installed 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 II	FORMATION	
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL
\$0	\$20,000 \$0 <b>\$20,000</b>		
IMPACT ON OPERATING BUDGET			
Avoids potential expenses due to loss and theft			

DEPARTMENT	Public Works- Park Field	ls	
PROJECT NAME:	Mead Waterline Replace	ement	
RATIONALE:	The existing line is nea maintenance in order to fur	-	ul life. It requires yearly
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 Field	S		
PROJECT NAME:	Field Improvements	Field Improvements		
RATIONALE:	The town needs to maintain the athletic facilities so that users will be safe. The majority of this money is used to repair baseball and softball infields (skinned) 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 IN	FORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$0	\$60,000 \$0 <b>\$60,000</b>			
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 Fie	Public Works- Park Fields		
PROJECT NAME:	Stone Wall Repairs	Stone Wall Repairs		
RATIONALE:	-	There are many walls around Waveny which are crumbling and need repair estimated total cost is around \$300,000		
PROJECT LIFE:	20 Years	20 Years		
EXPTD. START:	7/1/2019	7/1/2019 EXPTD. COMPLETION: 6/30/2020		
	FINANCIAL	INFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$50,000	\$0	\$0 \$0 <b>\$50,000</b>		
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	20 Years		
EXPTD. START:	7/1/2019 EXPTD. COMPLETION: 6/30/2020			
	FINANCIAL II	NFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$50,000	\$0 \$0 <b>\$50,000</b>			
IMPACT ON OPERATING BUDGET				
Ongoing maintenance / repairs.				

DEPARTMENT	Public Works- Park Fie	Public Works- Park Fields		
PROJECT NAME:	Irrigation Upgrades	Irrigation Upgrades		
RATIONALE:		The town has invested substantial money in irrigation systems. Some of these systems need to be upgraded to allow continuous use without downtime		
PROJECT LIFE:	10 Years	10 Years		
EXPTD. START:	7/1/2019	7/1/2019 EXPTD. COMPLETION: 6/30/2020		
	FINANCIAL	INFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$45,000	\$0	\$0 \$0 <b>\$45,000</b>		
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 IN	FORMATION	
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 so	Replacement of existing scoreboards at various playing fields in Town		
PROJECT LIFE:	20 Years	20 Years		
EXPTD. START:	7/1/2019 EXPTD. COMPLETION: 6/30/2020			
	FINANCIAL II	NFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$0	\$15,000 \$0 <b>\$15,000</b>			
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	20 Tears		
EXPTD. START:	7/1/2019 EXPTD. COMPLETION: 6/30/2020			
	FINANCIAL IN	FORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$0	\$10,000 \$0 <b>\$10,000</b>			
IMPACT ON OPERATING BUDGET				
Ongoing maintenance / repairs.				



DEPARTMENT	Public Works- Park Equ	Public Works- Park Equipment			
PROJECT NAME:	Tractor	Tractor			
RATIONALE:	To replace a 20-25 year o	To replace a 20-25 year old tractor. Unit was deferred from last year's budget.			
PROJECT LIFE:	15 Years	15 Years			
EXPTD. START:	7/1/2019	EXPTD. COMPLETION:	6/30/2020		
	FINANCIAL	INFORMATION			
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL		
\$86,000	\$0	\$0 \$0 <b>\$86,000</b>			
IMPACT ON OPERATING BUDGET					
Reduced time and mate	erials required for maintenance	e / repairs.			

DEPARTMENT	Public Works- Park Equipment			
PROJECT NAME:	Ventrac Type Vehicle			
RATIONALE:	Purchase a very versatile articulating machine. Can handle snow removal in winter to field deep grooming, seeding and even mowing. Unit also offers a boom mount mower (\$15,000 attachment) not included.			
PROJECT LIFE:	15 Years			
EXPTD. START:	7/1/2019	7/1/2019 EXPTD. COMPLETION: 6/30/2020		
	FINANCIAL II	NFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$60,000	\$0 \$0 <b>\$60,000</b>			
IMPACT ON OPERATING BUDGET				
Reduced time and materials required for maintenance / repairs.				

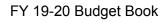
DEPARTMENT	Public Works- Park Equipment				
PROJECT NAME:	Vehicle w/accessories				
RATIONALE:	Replacement of existing ve	Replacement of existing vehicle			
PROJECT LIFE:	10-15 Years				
EXPTD. START:	7/1/2019 EXPTD. COMPLETION: 6/30/2020				
	FINANCIAL INFORMATION				
BONDING	BONDING TAX FUNDING OTHER PROJECT TOTAL				
\$55,000	55,000 \$0 \$0 <b>\$55,000</b>				
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 next step in improving the quality of our athletic fields. The mower provides a better cut than the high production mowers		
PROJECT LIFE:	10-15 Years		
EXPTD. START:	7/1/2019 EXPTD. COMPLETION: 6/30/2020		
	FINANCIAL II	FORMATION	
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL
\$45,000	\$0 \$0 <b>\$45,000</b>		
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 utilit	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 I	NFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$0	\$34,000 \$0 <b>\$34,000</b>			
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. These mowers mow all the school grounds and parks and are run on a daily basis during the growing season.			
PROJECT LIFE:	8 Years	8 Years		
EXPTD. START:	7/1/2019 EXPTD. COMPLETION: 6/30/2020			
	FINANCIAL II	FORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$0	\$9,900 \$0 <b>\$9,900</b>			
IMPACT ON OPERATING BUDGET				
Reduced time and materials required for maintenance / repairs.				





DEPARTMENT	Public Works- Park Equi	oment	
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 II	FORMATION	
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL
\$0	\$7,500 \$0 <b>\$7,500</b>		
IMPACT ON OPERATING BUDGET			
Reduced time and materials required for maintenance / repairs.			

DEPARTMENT	Registrar of Voters	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 AB 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 IN	FORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$0	\$6,450 \$0 <b>\$6,450</b>			
IMPACT ON OPERATING BUDGET				
Potential overtime reduction due to automatic tabulation				

DEPARTMENT	First Selectman			
PROJECT NAME:	Land Acquisition Fundi	Land Acquisition Funding		
RATIONALE:	Create funding for Land A	cquisition Fund		
PROJECT LIFE:				
EXPTD. START:	7/1/2019	EXPTD. COMPLETION:	6/30/2020	
	FINANCIAL	INFORMATION		
BONDING	TAX FUNDING	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 (	Public Works- Sewer Operations				
PROJECT NAME:	Horizontal Grinder Pu	Horizontal Grinder Pump 2				
RATIONALE:	Replace existing 18 yea	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	TAX FUNDING	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 II	NFORMATION		
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL	
\$0	\$30,000 \$0 <b>\$30,000</b>			
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:					
EXPTD. START:	7/1/2019 EXPTD. COMPLETION: 6/30/2020				
	FINANCIAL INFORMATION				
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL		
\$0	\$20,000 \$0 <b>\$20,000</b>				
IMPACT ON OPERATING BUDGET					
None					



DEPARTMENT	Public Works- Sewer Op	erations	
PROJECT NAME:	Submersible Pump		
RATIONALE:	One of twelve submersible	pumps operating in pumpin	g stations
PROJECT LIFE:			
EXPTD. START:	7/1/2019	EXPTD. COMPLETION:	6/30/2020
	FINANCIAL II	NFORMATION	
BONDING	TAX FUNDING	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 man	hole covers, rings, point repair	rs and root control.
PROJECT LIFE:			
EXPTD. START:	7/1/2019	EXPTD. COMPLETION:	6/30/2020
	FINANCIAI		·
BONDING	TAX FUNDING	OTHER	PROJECT TOTAL
\$0	\$10,300	\$0	\$10,300
IMPACT ON OPERATI	NG BUDGET		



### FY 19-20 BOARD OF EDUCATION APPROVED CAPITAL PROJECTS

<b>Facility</b>	Item Description	Bonding	Tax	<u>Other</u>	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 Dis	trict: 175,000	60,000	-	235,000
<u>Facility</u>	Item Description	Bonding	Tax	<u>Other</u>	<u>Total</u>
East	Air Condition Gym/Adjacent Corridor Ventilation	85,000	-		85,000
	Evaluate Water Incursion	48,000	-		48,000
	Exhaust Fans Survey/Replacement	-	30,000		30,000
	Painting Parking Lot Light Pole Replacement - 17		25,000		25,000
	Total	East: 133.000	22,000 77,000		22,000 <b>210,000</b>
		Last: 155,000	77,000	-	210,000
Facility	Item Description	Ronding	Toy	Other	Total
<u>Facility</u> South	Roof Replacement	<u>Bonding</u> 2,046,400	<u>Tax</u>	<u>Other</u>	<u>Total</u> 2,046,400
South	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 S	outh: 2,131,400	82,000	-	2,213,400
<u> </u>		, , ,	,		
Facility	Item Description	Bonding	- Tax	<u>Other</u>	- <u>Total</u>
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 V	Vest: 85,000	139,288	-	224,288
Facility	Itom Description	Donding	Tor	Othom	Total
<u>Facility</u> Savo	Item Description	<u>Bonding</u>	Tax	<u>Other</u>	<u>Total</u>
Saxe	Main Waste Line Replacement	100,000	- 35,000		100,000 35,000
	Painting Total S	Saxe: 100,000	35,000 <b>35,000</b>	-	135,000 135,000
L	Total	100,000	22,000		200,000
Facility	Item Description	Bonding	Tax	Other	Total
HS	Relocate Seats, Sound Booth Auditorium,	55,000			55,000
	Painting	,	35,000		35,000
	Marine Biology Casework	-	25,000		25,000
	I.D. Access reader Replacement Phase 2	-	20,000		20,000
	Tota	HS: 55,000	80,000	-	135,000
	Total Faci	ities: 2,679,400	473,288	-	- 3,152,688



Facility	Item Description		Bonding	Tax	Other	<u>Total</u>
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
		<b>Total SPED:</b>	150,000	-		150,000
				-		-
	Total Projected Capital Needs		2,829,400	473,288		3,302,688

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 Pro	jected Capital and Lease Needs	2,829,400	473,288	619,142	3,921,830



7,500		7,500			•				Lapham Center Furniture Replacement
25,000			25,000		•				Dixon Park Playground Upgrade
20,000	1		ı	20,000			,	ı	Mead Park Tennis Building
12,500	1	ı	12,500	ı			,	,	Mead Park Tennis Walkways
15,000	1	ı	,	15,000			,	,	Mead Park Colonnade Hardscape
45,000	·		ı	45,000			,	ı	Resurface All-Weather Tennis Court
15,000	15,000	ı	ı	ı				1	Waveny Athletic Field Bleachers
75,000	1	ı	,	75,000			,	,	Kiwanis Playground Upgrade
30,000	ı	ı	30,000	ı				1	Waveny Driveway Lighting
15,000	I	ī	15,000	I				ı	License Plate reader
45,000	ı	10,000	10,000	10,000	15,000	,	15,000	ı	Waveny Athletic Field Fencing
16,500	I	ī	ı	I	16,500		16,500	ı	Kiwanis Park Shade Umbrellas
22,000	ı		ı	ı	22,000		22,000	ı	Mead Park Colonnade Improvements
200,000	40,000	40,000	40,000	50,000	30,000			30,000	Waveny Trail Extension
46,000	1		ı	ı	46,000			46,000	Vehicle Replacement - Recreation
125,000					125,000	75,000		50,000	Water Tower Softball Field Lighting
									Recreation
42,500	•				42,500			42,500	Replacement vehicle
									Parking
20,000			20,000						Fire Station Alert System
21,750	6,000	5,250	5,250	5,250					Radio Replacement
40,000			40,000						Staff Vehicle Replacement
46,000	10,000	10,000		10,000	6,000		6,000		Fire Hose Replacement
30,000	10,000		10,000		10,000		10,000		Equipment / Tools
40,000	·	10,000	10,000	10,000	10,000		10,000	ı	Water Supply improvement
62,172	17,000	15,000	11,000	5,000	14,172		14,172		SCBA Air Bottles
133,300	18,500	18,500	17,000	25,300	54,000		54,000		Personal Protective Equipment
500,000					500,000			500,000	Rescue Truck Replacement
618,000		618,000						,	Pumper Replacement (Engine 2)
									Fire
									Wide Area Network End of Life Replacement
300,000	60,000	60,000	60,000	60,000	60,000			60,000	WAN Software / Hardware
370,000	65,000	65,000	75,000	75,000	90,000	ı	,	90,000	IT-Hardware/Software
									Information Technology
300,000	150,000	150,000				,		,	Town Revaluation 2018
ı	•				I	ı	,	1	Tax Assessor
									Capital Project- Town
	uai puqget	r unding source determined during annual budget	process	r unaing sou	Total	Other	Funding	Bonding	
(A thru E)	П		C	B		₽			
TOTAL	2023-24	2022-23	2021-22	2020-21		2019-2020	2019		

64,879			60,665	4,214					Irwin Park Barn
62,523			51,423	11,100					Waste Water Post-Treatment
61,805		6,983	9,318	45,504	,			,	Nature Center Education Annex
30,435	30,435	ı	ı	ı		,		,	Salt Shed Bld (Old Incinerator bldg.
28,294	ı	ı	14,703	13,591				,	Nature Center Animal Care
25,765		25,765							NCVAC (EMT Building) Porch and roof repairs
22,562			17,805	4,757					Waste Water Pre-Treatment
19,083	5,270		7,248	6,565					Waveny Park Lodge Paddle Tennis House
18,878	ı	2,016	ı	16,862				ı	Nature Center Director's House
2,748	ı	·	ı	2,748				ı	Waveny Park Pool
219,049	5,116	18,005	149,644	44,213	2,071		2,071	ı	Waste Water Treatment Buildings- control
9,996			4,995	1,427	3,574		3,574		Waste Water Treatment - 3 pumping stations
23,935	12,585				11,350		11,350		Mead Park Lodge
15,000					15,000		15,000		Animal Control Shelter
27,556			10,256		17,300		17,300		Kiwanis Park Pavilion
25,000					25,000		25,000		Nature Center Potting Shed/Old Greenhouse
94,021	7,243	32,623	4,155		50,000			50,000	Transfer Station
193,112	14,745	88,047	6,754	14,116	69,450		12,610	56,840	Parks Garage Saxe
76,050					76,050			76,050	School House Apartments / Daycare
90,000					90,000			90,000	Town Hall
137,800	4,895	12,432	2,563	6,515	111,395			111,395	Irwin Park Gores Pavilion
130,000					130,000			130,000	Engineering/Oil to Gas Conversions Town Blds
876,643	239,925	50,463	242,446	135,323	208,486			208,486	Highway Garage - Old Incinerator bldg.
									DPW-Town Buildings
60,000	20,000	20,000	20,000						License Plate Reader
10,000	·	5,000		5,000					Equipment for new vehicles
45,000	10,000	10,000	10,000	10,000	5,000		5,000		Mobile Radio Replacement
25,000	5,000	5,000	5,000	5,000	5,000		5,000		Taser Replacement
35,000	7,000	7,000	7,000	7,000	7,000		7,000	ı	Mobile Data Terminal Replacement
54,000	8,000	15,000	8,000	15,000	8,000		8,000	,	Vehicle changeover costs (2)
43,750	8,750	8,750	8,750	8,750	8,750	3,750	5,000	ı	Bullet Proof Vest Replacement
76,000	12,000	20,000	12,000	20,000	12,000		12,000	,	Equipment for new vehicles (2)
60,000	12,000	12,000	12,000	12,000	12,000	ŀ	12,000	ı	Portable radio replacement
372,000	62,000	93,000	62,000	93,000	62,000			62,000	Police vehicles (2)
									Police
420,000	210,000	I	·	210,000		·	·	ı	New Ambulance
									Ambulance
	ual budget	Funding source determined during annual budget process	rce aeterminea (	runaing sou	Total	Other	l ax Funding	Bonding	
(A thru E)		. 0	; ი	י : סס		A			
TOTAL	2023-24	2022-23	2021-22	2020-21		·2020	2019-2020		

140,000	140,000				ı	ı	,	,	Boom Mower
100,000	'			100,000					Processing Screener
60,000				60,000					Wood Chipper
35,000				35,000					Vacuum Leaf System
20,000	,		20,000	ı	·			ı	Loader Plow
20,000	,	20,000		ı	·			ı	Patching Hot Box
10,000	,		·	10,000	·			ı	Trailer
125,000	25,000	25,000	25,000	25,000	25,000		25,000		Equipment Refurbishing
45,000	,	ı	,	ı	45,000			45,000	Pick-up Truck
161,000	,	55,000	,	53,000	53,000			53,000	Low-Boy Dump Truck
1,010,000	200,000	200,000	220,000	200,000	190,000		,	190,000	2 WD Dump/Sander Truck
280,000	,			I	280,000			280,000	VacAll
									DPW-Highway
3,250,000	1,500,000	1,500,000	ı	250,000	ı		,	ı	Bridge at Nursery Road
3,200,000	,		2,000,000	1,200,000	·		,	ı	Parking Lot Land Acquisition
1,500,000	,	500,000	500,000	500,000	ı			ı	Parking Expansion Construction
250,000			250,000	I				ı	Bridge at Collins Pond
10,000	,	ı	10,000					ı	Electric Vehicle Charging Stations
125,000	25,000	25,000	25,000	25,000	25,000		25,000	ı	Signage and Striping
250,000	50,000	50,000	50,000	50,000	50,000			50,000	Drainage
150,000	,		50,000	50,000	50,000			50,000	Guide Rails
75,000				ı	75,000		75,000		ADA Evaluation and Transition Plan
2,100,000				2,000,000	100,000			100,000	Bridge at West Road
1,250,000	250,000	250,000	250,000	250,000	250,000		250,000		Pavement Preservation
1,500,000	300,000	300,000	300,000	300,000	300,000			300,000	Sidewalks - Improvements & New
2,500,000	500,000	500,000	500,000	500,000	500,000			500,000	Parking Lots
12,190,325	2,438,065	2,438,065	2,438,065	2,438,065	2,438,065	438,065	350,000	1,650,000	Pavement Management Program
									<b>DPW Administration &amp; Engineering</b>
6,000,000	1,500,000	1,500,000	1,500,000	1,500,000					Waveny House
251,597	5,116	87,930	115,059	43,492					Nature Center Visitor Center
200,000				200,000					Irwin Park Main House
156,056				156,056					Waveny Park Powerhouse Theatre
125,200	50,450			74,750					Waveny Park Potting Shed
109,953			109,953	•	•		•		Fire House
109,499	21,956			87,543	•				Waveny Park Carriage Barn Art Gallery
84,622	10,888	4,967	27,882	40,885			•		Nature Center Education Building
79,120	19,485	15,500	I	44,135	1			I	Waveny Park Lapham Community Center
	luai buuyet	r unung source acternmen annug annuar puoges	process	i dilalih j	Total	Other	Funding	Bonding	
(A thru E)	E	D D	C	B		-	1		
TOTAL	2023-24	2022-23	2021-22	2020-21		2020	2019-2020		

Auton         Auton <th< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></th<>										
	10,000	10,000							,	Snowplow tractor mount
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	10,000				10,000		,		'	Brush cutters
	9,000	'	9,000							Leaf Box and vacuum
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	8,000	1		8,000						Salt Spreader Body
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	7,000			7,000		,				Sidewalk sander
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	5,000			5,000		,				Blowers
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	7,500	ı	ı	,		7,500		7,500	,	Field Mower
Image: Constant of the	39,600	ı	9,900	9,900	9,900	0,900		9,900		Ride on Mowers
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	78,000	34,000	ı	10,000	ı	34,000		34,000	,	Utility Carts
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	45,000	ı	ı		,	45,000			45,000	Artificial field groomer
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	330,000	55,000	110,000	55,000	55,000	55,000	ı	,	55,000	Vehicle w/accessories
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	60,000	1				60,000			60,000	Ventrac type vehicle
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	172,000	'	86,000	ı		86,000		ı	86,000	Tractor
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$										DPW-Parks Equip.
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	210,000	ı	ı	100,000	110,000	1			ı	Waveny Phase II
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	150,000	ı	ı	,	150,000	,			,	Nature Center Pond Dredging
	65,000	'	,	65,000		,			,	Driving Range Improvement
	10,000	'			10,000	,			ı	Emergency Call Boxes
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	26,500	4,500	ı		12,000	10,000	ı	10,000		Water fountains
	48,000	ı	ı	20,000	13,000	15,000		15,000	ı	Scoreboard Replacement
	55,000	ı	ı	ı	25,000	30,000		30,000	ı	Playground Safety updates
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	445,000	100,000	100,000	100,000	100,000	45,000	ı		45,000	Irrigation Upgrades
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	250,000	50,000	50,000	50,000	50,000	50,000	ı		50,000	Fence/ Backstops Replacement
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	150,000			50,000	50,000	50,000			50,000	Exterior Wall Repairs
Iding         Image: Construction of Construct	300,000	60,000	60,000	60,000	60,000	60,000		60,000	,	Field Improvements
$ \begin{array}{ c c c c c c c } \hline & 12013-2020 & 1021-22 & 2022-23 & 2023-24 & Ta \\ \hline A & Tax & Other & Total & B & C & D & E \\ \hline B & C & D & E \\ \hline B & C & D & E \\ \hline Hunding & Funding & Other & Total & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 1 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & 150,000 & $	75,000	1				75,000			75,000	Mead Waterline Replacement
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $										DPW-Park Field
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	27,500	ı	ı	27,500	,					Rebuild Block Wall
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	•	1								Install Security Cameras
Z019-2020         Z020-21         Z021-22         Z022-23         Z023-24         T           A         Tax         Other         Total         B         C         D         E         (A)         (A)           I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I         I	35,000				35,000					Loader Tires
Image: Constraint of the	20,000					20,000		20,000		Install Automatic Gates
Z019-2020       A       Z020-21       Z021-22       Z022-23       Z023-24       T         A       Tax       Other       Total       B       C       D       E       (A       (A         I       Tax       Other       Total       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I <thi< th="">       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I       I<!--</th--><th>120,700</th><th>'</th><th></th><th></th><th></th><th>120,700</th><th>,</th><th></th><th>120,700</th><th>Hook Truck Replacement</th></thi<>	120,700	'				120,700	,		120,700	Hook Truck Replacement
2019-2020       2020-21       2021-22       2022-23       2023-24       T         A       Tax       Other       Total       B       C       D       E       (A         1       1       1       1       1       1       1       1       (A										DPW-Transfer Station
2019-2020       2020-21       2021-22       2022-23       2023-24       T         A       Tax       Other       Total       Ending source determined during annual budget       (A         -       -       -       -       -       -       150,000       -       -       -       500,000	500,000		•	500,000						Salt Barn
2019-20202020-212021-222022-232023-24TABCDE(ATax FundingOtherTotalFunding source determined during annual budget(AFunding150,000	500,000	500,000				•				Storage Building
2019-20202020-212021-222022-232023-24TAABCDE(ATax FundingOtherTotalFunding source determined during annual budget(AFunding150,000	190,000				190,000					Sweeper
2019-2020       2020-21       2021-22       2022-23       2023-24         A       B       C       D       E       0         Tax       Other       Total       Funding source determined during annual budget       process	150,000		150,000							Loader (a)
2019-2020     2020-21     2021-22     2022-23     2023-24       A     B     C     D     E     0       Tax     Funding source determined during annual budget     0			SS6	proce	(	Total	Other	Funding	Bonding	
		ual budget	d during ann	Irce determine	Funding sou			Тах		
		2023-24 E	2022-23	2021-22	2020-21		A 17020	20.7		
		000000	2022 22	0000	0000		2000	0100		

Parking Lot Renovation	Floor Tile Replacement	Masonry Restoration/Repair/Repoint Brick	Painting	Parking Lot Light Pole Replacement - 17	Air Condition Gym/Adjacent Corridor Ventilation	Energy Conservation	Evaluate Water Incursion	Carpet Media Center	Exhaust Fans Survey/Replacement	Engineering East Roof	Structural Repairs	Engineering Services - General	Flooring Replacement & Abatement	Update Master Facilities Plan	Curbing and Sidewalk Repairs	Energy Conservation	Maintenance Equipment	Board of Education	Total Town Capital		l ibranz Building	Selectman Other Land Acquisition Fund	Event Data Recorder (EDR) Tabulator	Registrar of Voters	Sidewalk Plow	Backhoe Loader	72" Mower	Athletic Field Mower (16')	10' Front Mower	Articulating Loader	Seeder/Aerator	Infield Machine	Paint Machines	Trailers			
,	,				85,000	ı	48,000	ı	ı	100,000		30,000			ı		45,000		5,407,971		I		ı					,	,						Bonding		
			25,000	22,000			·	·	30,000				•	60,000	•				1,256,427			50,000	6,450								•	•			Tax Funding	A	2019-2020
										ı									516,815		I														Other		2020
			25,000	22,000	85,000		48,000	,	30,000	100,000		30,000		60,000			45,000		7,181,213			50,000	6,450										•		Total		
		80,000	25,000	22,000	ı	52,000	,			100,000	100,000	30,000			50,000	50,000			12,493,061	1		50,000	,		150,000		62,000	,	,	35,000		25,000	•	1	Funding sou	σ	2020-21
250,000		,	25,000	22,000	,	,	,	,	,	100,000	100,000	30,000	60,000		,				10,839,834	1		50,000	,		,	135,000		,	64,000				15,000	·	urce determined of process	C	2021-22
	220,000		25,000	22,000	,		,	47,350		150,000	ı	30,000			,				14,646,696	-		50,000	,					97,000	,					12,000	nding source determined during annual budget process	D	2022-23
1	'	80,000	25,000	'	'	'	'	'	'	'	'	30,000	'		ı				9,055,924			50,000	'		'	'	62,000	'	'	'	28,000	'	'	'	nual budget	т	2023-24
250,000	220,000	160,000	125,000	88,000	85,000	52,000	48,000	47,350	30,000	450,000	200,000	150,000	60,000	60,000	50,000	50,000	45,000		54,216,728	J,000,000		250,000	6,450		150,000	135,000	124,000	97,000	64,000	35,000	28,000	25,000	15,000	12,000		(A thru E)	TOTAL

				300,000					
									Energy Conservation
	25,000	25,000	25,000	25,000	35,000	,	35,000		Painting
100,000		ı	,	ı	100,000			100,000	Main Waste Line Replacement
30,000				30,000					Floor Tile Repair
15,000		ı	·	15,000	ı			ı	Install Walkway Inner Circle
12,600		ı		12,600				,	Replace Parking Lot Poles
2,200,000		ı	2,200,000		ı			ı	Roof Replacement
300,000		ı		300,000				,	Boiler Replacement
300,000	,	ı	ı	300,000	ı	,		ı	Renovate Parking Lot
250,000		,	,	250,000					Chiller Replacement
0 <b>200,000</b>	200,000	,	,						Floor Tile Replacement
165,000		,	,	165,000					Replace/Remediate Oil Tank
160,000		ı	80,000	80,000				,	Repairs
125,000	25,000	25,000	25,000	25,000	25,000		25,000		Painting
88,000		22,000	22,000	22,000	22,000		22,000	,	Parking Lot Light Pole Replacement - 17
85,000		·	,		85,000			85,000	Air Condition Gym/Adjacent Corridor Ventilation
83,000	,	ı	83,000	,					Carpet Media Center
53,288		ı		21,000	32,288		32,288		Sewer/Septic at West
50,000			,	000,00					Conservation
									Classroom Plumbing Refurbishment & Water
50,000				50,000	1		'	'	Energy Conservation
30,000		,	,	ı	30,000		30,000		Stage Floor Refurbishment
30,000					30,000		30,000	ı	Exhaust Fans Survey/Replacement
15,000	,			15,000	ı			ı	Carpet Replacement School Psych Office
12,000	,			12,000	I		ı	ı	General Flooring Repairs
2,046,400					2,046,400			2,046,400	Roof Replacement
300,000	,		300,000			,			Boiler Replacement
200,000	,			200,000			,		Floor Tile Replacement
	25,000	25,000	25,000	25,000	25,000	,	25,000		Painting
108,000		27,000	27,000	27,000	27,000	,	27,000		Parking Lot Light Pole Replacement - 18
85,000		,			85,000	,		85,000	Air Condition Gym/Adjacent Corridor Ventilation
56,500			56,500			,		,	Carpet Media Center
50,000		,		50,000		,		ı	Energy Conservation
30,000					30,000	,	30,000		Exhaust Fans Replacement
18,000				18,000		,		,	Expansion Joint Repair
2,002,000	,			2,002,000			,	,	Roof Replacement
300,000		-	-	300,000	-			-	Boiler Replacement
	e e e e e e e e e e e e e e e e e e e	ess	process	Ű	Total	Other	Funding	Bonding	
	ual budge	ط ed during anr	E C C C C C C C C C C C C C C C C C C C	B Fundina sou		1	Тах		
	2023-24	2022-23	2021-22	2020-21		0202-8102	2019		

Anti-Report Brick river 202-205         Sound 1 Funding Funding value Replacement Phase 2         Sound 1 Funding value Replacement 1 Funding value Replacement 1 Funding value Replacement 1 Fund Capital Projects 1 Funding value Replacement 1 Funding value Re	600,000 600,000 450,000	- 150,000 150,000	150,000 150,000	150,000 150,000	150,000	150,000 - -	150,000 - -			19-20 Lease 20-21 Lease 21-22 Lease
Masony RepairsRepoint Brick remain Divider Wall 204-205         Banding Finding Finding Tax Provate Failed Luft Repairs install Divider Wall 204-205         Tax Finding Source determined during source determined source during source d	478,604			159,535	159,535	159,535	159,535			18-19 Lease
Masony Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/Repairs/	310,104	,	ı	ı	155,052	155,052	155,052		·	17-18 Lease
Attacny Repairs/Repoint Brick Renovale Parking Lot & Cut Repairs Induciver Wal 204-205         South Repairs Funding Source determined during source determined source determined during source determined sourc	154,555					154,555	154,555			16-17 Lease
2019-2020         2020-21         2021-22         2022-23         2023-24           Bonding         Tax         Other         Total         Funding source determined during annual budget           15         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1										Technology
$ \begin{array}{ c c c c c c c } \hline 2019-2020 & 2020-21 & 2021-22 & 2022-23 & 2023-24 \\ \hline A & D & E & D & E \\ \hline B & Chien & Total & D & E \\ \hline Funding & Other & Total & D & E \\ \hline Funding source determined during annual budget \\ \hline Funding during du$	11,009,100	13,130,924	18,900,040	10,100,334		10,403,901	3,310,613	1,129,110	3,237,371	
2019-2020         2020-21         2021-22         2022-23         2023-24           Bonding         Funding         Other         Total         Defining         Concess         Defining         Concess         Defining         Survess         Sur	77 600 466	10 160 001	10 050 046	10 100 001		10 100 001	3 E4C 04E	1 700 74 6	E 222 274	Total Converse Frind Constal Projecto
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$							3,000,000		(3,000,000)	Special Bond Fund Credit Adjustment
Z019-2020         Z020-21         2021-22         2022-23         Z023-24         T           A         E         Bonding         Tax Funding         Other         Total         E         Funding source determined during annual budget         A         E         A         C         E         Funding source determined during annual budget         A         A         C         E         Funding source determined during annual budget         A         A         A           204-205         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <t< th=""><th>77,689,156</th><th>13,150,924</th><th>18,950,046</th><th></th><th>18,938,951</th><th>10,483,901</th><th>516,815</th><th>1,729,715</th><th>8,237,371</th><th>Total General Fund Capital Projects</th></t<>	77,689,156	13,150,924	18,950,046		18,938,951	10,483,901	516,815	1,729,715	8,237,371	Total General Fund Capital Projects
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$				0,020,000						
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	- 23.472.428	4.095.000	- 4.303.350	- 5.325.500		- 3.302.688		- 473.288	- 2.829.400	Total Board of Education Capital
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	250,000	50,000	50,000	50,000	50,000	50,000			50,000	Transportation Vehicle Replacement
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	250,000	50,000	50,000	50,000	50,000	50,000	ı	ı	50,000	Transportation Vehicle Replacement
$ \begin{array}{ c c c c c c c c c c } \hline 2019-2020 & 2021-22 & 2022-23 & 2023-24 & 1 \\ \hline A & \hline $	250,000	50,000	50,000	50,000	50,000	50,000			50,000	Transportation Vehicle Replacement
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	7,000,000	3,500,000	3,500,000		ı	1			ı	Roof Replacement
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	750,000	,	ı		750,000	1		ı	,	Re-pave Parking Lot
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	550,000		1	550,000	ı			ı		Refurbish Planetarium
$ \begin{array}{ c c c c c c c } \hline $ 2019-2020 $ 101 \\ \hline A $ \hline A $ \\ \hline A $ \hline A $ \\ \hline A $ $	175,000	35,000	35,000	35,000	35,000	35,000		35,000		Painting
	150,000				150,000			ı		Masonry Restoration
$ \begin{array}{ c c c c c c c c } \hline 2019-2020 & \hline A $	150,000				150,000			ŀ		Energy Conservation
$ \begin{array}{ c c c c c c c c } \hline & 2019-2020 \\ \hline A & \hline $	100,000	'			100,000					Auditorium Lighting System - Cosler
$ \begin{array}{ c c c c c c c c } \hline & & & & & & & & & & & & & & & & & & $	55,000			ı	ı	55,000			55,000	Relocate Seats, Sound Booth Auditorium,
Z019-2020         A         Z020-21         Z021-22         Z021-22         Z022-23         Z023-24         To           A         Tax         Other         Total         B         C         D         E         (A 1           Inck         -         -         -         -         -         -         -         A         E         (A 1           Inck         -         -         -         -         -         -         -         -         -         A         E         (A 1         C         D         E         (A 1         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <th< th=""><th>45,000</th><th></th><th></th><th>45,000</th><th>ı</th><th></th><th></th><th></th><th></th><th>Replace Carpeting Auditorium, Main Office</th></th<>	45,000			45,000	ı					Replace Carpeting Auditorium, Main Office
Z019-2020         A         Z020-21         Z021-22         Z021-22         Z022-23         Z023-24         To           A         Tax         Other         Total         B         C         D         E         (A total process)           rick         -         -         -         -         -         -         Funding source determined during annual budget         (A total process)         Process         (A total process)         E	35,000			35,000	ı					New Carpet/ LVT Room 119/ 120
Z019-2020         Z020-21         Z021-22         Z021-22         Z022-23         Z023-24         Total           A         Tax Funding         Other         Total         B         C         D         E         (A ther         Total           rick         -         -         -         -         -         -         Funding source determined during annual budget         (A ther         Total         Funding source determined during annual budget         A ther         A ther         A ther         A ther         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <th>25,000</th> <th></th> <th></th> <th></th> <th>ı</th> <th>25,000</th> <th></th> <th>25,000</th> <th></th> <th>Marine Biology Casework</th>	25,000				ı	25,000		25,000		Marine Biology Casework
Z019-2020         Z020-21         Z021-22         Z022-23         Z023-24         Total         B         C         D         E         A1           Bonding         Tax Funding         Other         Total         Total         Funding source determined during annual budget         A1         Funding source determined during annual budget         A1         Funding source determined during annual budget         A1         A1<	25,000				25,000					Family Consumer Science Casework
z019-2020       2020-21       2021-22       2021-22       2022-23       2023-24       Total         Bonding       Tax Funding       Other       Total       Total       Funding source determined during annual budget       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       B       C       D       E       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A       A	20,290				20,290	1		ı	,	Library Pendent Lighting Upgrade
Z019-2020       Z020-21       Z021-22       Z021-22       Z022-23       Z023-24       To         A       Tax       Other       Total       B       C       D       E       (A the process)         rick       -       -       -       -       -       -       -       -       (A the process)       (A the process) <t< th=""><th>20,000</th><th></th><th></th><th></th><th></th><th>20,000</th><th></th><th>20,000</th><th>,</th><th>I.D. Access reader Replacement Phase 2</th></t<>	20,000					20,000		20,000	,	I.D. Access reader Replacement Phase 2
Z019-2020         Z020-21         Z021-22         Z022-23         Z023-24         T           Bonding         Tax Funding         Other         Total         B         C         D         E         (A           -         -         -         -         -         -         Funding source determined during annual budget         process         (A           -         -         -         -         -         780,000         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	12,000	1	ı		12,000	1		ı	,	Install Divider Wall 204-205
Z019-2020       Z020-21       Z021-22       Z022-23       Z023-24       T         A       B       C       D       E       (A         Bonding       Tax Funding       Other       Total       Funding source determined during annual budget       (A         B       C       D       E       (A         D       D       D       D       D       D         B       C       D       D       D       D       D         D       D	780,000	ı		780,000		,	ı	ı		Renovate Parking Lot & Curb Repairs
2019-20202020-212021-222022-232023-24ABCDETax FundingOtherTotalFunding source determined during annual budget process	550,000		-	300,000	250,000	-			ı	Masonry Repairs/Repoint Brick
2020-21 2021-22 2022-23 2023-24 B C D E		nual budget	ed during an ess	urce determin proc	Funding sou	Total	Other	Tax Funding	Bonding	
2020-21 2021-22 2022-23 2023-24	(A thru E)	т	D	C	B		-	A		
	TOTAL	2023-24	2022-23	2021-22	2020-21		2020	2019-		

				Town of New Canaan- Summary of 5 Year Capital Progra
	Ronding			New Ca
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process	Funding source determined	ი	2021-22	rogram
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	ual budg	т	2023-24	
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Summarv
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Capit
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Program

816,460	222,071	180,441	135,813	173,435	8	104,700		104,700	Total Sewer Fund
4,288		3,308	086				,		Mead Park Pump Station
6,008	1,837	490	3,681						Old Stamford Road Pump Station
64,398		52,966	11,432						Post-Treatment Building
23,237		18,338	4,899						Pre-Treatment Building
227,429	154,134	45,539	18,721	9,035					Control Building
14,000	,	14,000	ı						Sensor Replacements
120,000		,	ı	120,000					Collection System Inflow Evaluation
54,500	11,500	11,200	10,900	10,600	00	10,300		10,300	Sewer Rehab
70,600	14,600	14,600	14,200	13,800	00	13,400		13,400	Submersible Pump
100,000	20,000	20,000	20,000	20,000	00	20,000		20,000	upgrades
	2000	2000	2000	2000					Engineering Services (Zinc, Phosphorus, WPCF
70,000	20,000		20,000	•	00	30,000		30,000	UV Re-Hab
62,000			31,000		00	31,000	,	31,000	Horizontal Grinder Pump2
									Sewer Fund Projects

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### Town of New Canaan

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 Plus FY 18 Revenues Less FY 18 Expenses Net Other Financing Sources FY 19 Beginning Fund Balance	2,621,104 1,599,688 1,363,456 76,125 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 Plus FY 18 Revenues Less FY 18 Expenses Net Other Financing Sources FY 19 Beginning Fund Balance	349,495 2,236,879 1,976,093 - 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 Less FY 18 Expenses Net Other Financing Sources FY 19 Beginning Fund Balance	- 273,985 273,985 - -
Summer Learning Fund		
Summer Learning Fund – The Summer Learning 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 - 241,896



ning Balance (230,031) FY 18 Revenues 345,169 FY 18 Expenses 93,235 ther Financing Sources - 9 Beginning Fund Balance 21,903 ning Balance 95,926 FY 18 Revenues 185,288
FY 18 Revenues345,169FY 18 Expenses93,235ther Financing Sources-Beginning Fund Balance21,903Ining Balance95,926FY 18 Revenues185,288
FY 18 Expenses       93,235         ther Financing Sources       -         Beginning Fund Balance       21,903         ning Balance       95,926         FY 18 Revenues       185,288
ther Financing Sources
Beginning Fund Balance 21,903 ning Balance 95,926 FY 18 Revenues 185,288
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FY 18 Revenues         185,288
FY 18 Revenues         185,288
FY 18 Revenues         185,288
FY 18 Expenses 128,143
ther Financing Sources (10,000)
Beginning Fund Balance 143,071
ning Delense 0.040.405
ning Balance 2,318,435
FY 18 Revenues         622,951           FY 18 Evenues         520,574
FY 18 Expenses         529,574           ther Financing Sources         (1,787,922)
ther Financing Sources (1,787,922) Beginning Fund Balance 623,890
ning Balance 90,158
FY 18 Revenues 1,268,504
FY 18 Expenses 903,364
ther Financing Sources
Beginning Fund Balance 455,298
ning Balance 100,332
FY 18 Revenues 9,323
FY 18 Expenses 11,094
ther Financing Sources
Beginning Fund Balance 98,561



235,753
1,000,950
-
245,181
53,942
207,839
221,994
-
39,787
212,856
192,188
169,218
235,826
200,020
40 113
40,113 9,760
2,186
_,
47,687
591,400
126,177
21,504
-
696,073



### Town of New Canaan

Beginning Balance Plus FY 18 Revenues Less FY 18 Expenses Net Other Financing Sources	758,008 167,583 103,620
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	68,901 286,309 170,675 - 184,535
Beginning Balance Plus FY 18 Revenues Less FY 18 Expenses Net Other Financing Sources FY 19 Beginning Fund Balance	72,908 66,908 73,854 - 65,962
Beginning Balance Plus FY 18 Revenues Less FY 18 Expenses Net Other Financing Sources FY 19 Beginning Fund Balance	(252,094) - - - - (252,094)
Beginning Balance Plus FY 18 Revenues Less FY 18 Expenses Net Other Financing Sources FY 19 Beginning Fund Balance	736,774 - 1,996,184 5,323,233 4,063,823
	Plus FY 18 Revenues Less FY 18 Expenses Net Other Financing Sources FY 19 Beginning Fund BalanceBeginning Balance Plus FY 18 Revenues Less FY 18 Expenses Net Other Financing Sources FY 19 Beginning Fund BalanceBeginning Balance Plus FY 18 Revenues Less FY 18 Revenues Less FY 18 Expenses Net Other Financing Sources FY 19 Beginning Fund BalanceBeginning Balance Plus FY 18 Revenues Less FY 18 Expenses Net Other Financing Sources FY 19 Beginning Fund BalanceBeginning Balance Plus FY 18 Revenues Less FY 18 Expenses Net Other Financing Sources FY 19 Beginning Fund BalanceBeginning Balance Plus FY 18 Revenues Less FY 18 Expenses Net Other Financing Sources FY 19 Beginning Fund BalanceBeginning Balance Plus FY 18 Revenues Less FY 18 Revenues Less FY 18 Expenses Net Other Financing Sources FY 19 Beginning Fund BalanceBeginning Balance Plus FY 18 Revenues Less FY 18



Small Bonded Capital Projects Fund – The Small Bonded	Beginning Balance	(746,763)
Capital Projects Fund is used to account for expenditures	Plus FY 18 Revenues	-
elated to small bonded capital projects that are not significant	Less FY 18 Expenses	2,298,976
enough to be a standalone fund.	Net Other Financing Sources	3,566,372
	FY 19 Beginning Fund Balance	520,633
South School Improvements Fund		
South School Improvements Fund – The South School	Beginning Balance	(867,653)
mprovements Fund is used to account for expenditures related	Plus FY 18 Revenues	-
o improvements at the South School.	Less FY 18 Expenses	-
	Net Other Financing Sources	759,331
	FY 19 Beginning Fund Balance	(108,322)
Town Hall Renovations Fund		
Fown Hall Renovations Fund – the Town Hall Renovations Fund	Beginning Balance	58,987
s used to account for expenditures related to renovations at the	Plus FY 18 Revenues	-
own hall.	Less FY 18 Expenses	56,473
	Net Other Financing Sources	-
	FY 19 Beginning Fund Balance	2,514

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
	Plus FY 18 Revenues Less FY 18 Expenses Net Other Financing Sources

Vine Cottage Fund		
Vine Cottage Fund – The Vine Cottage Fund is used to account	Beginning Balance	(39,500)
for expenditures related to a feasibility study of the Vine	Plus FY 18 Revenues	-
Cottage. If a renovations project is commissioned, it would also	Less FY 18 Expenses	
be reported here.	Net Other Financing Sources	39,500
	FY 19 Beginning Fund Balance	-



Tax Funded Capital Fund		
Tax Funded Capital Fund – The Tax Funded Capital Fund is	Beginning Balance	2,405,685
used to account for capital acquisitions which, by nature, occur	Plus FY 18 Revenues	16,734
over the course of multiple years.	Less FY 18 Expenses	2,394,897
	Net Other Financing Sources	2,465,901
	FY 19 Beginning Fund Balance	2,493,423
Special Bonding Fund		
Special Bonding Fund - The Special Bonding Fund is used to	Beginning Balance	2,624,829
provide working capital for projects that will be ultimate financed	Plus FY 18 Revenues	15,115
through general obligation bonds.	Less FY 18 Expenses	130,494
	Net Other Financing Sources	737,063
	FY 19 Beginning Fund Balance	3,246,513
		0,240,010
Waveny Roof Fund		
Waveny Roof Fund – The Waveny Roof Fund is used to	Beginning Balance	(1,071,557)
account for expenditures related to a replacing the roof at	Plus FY 18 Revenues	-
Waveny.	Less FY 18 Expenses	1,191,962
	Net Other Financing Sources	2,300,000
	FY 19 Beginning Fund Balance	36,481
Track Fund		
Track Fund – The Track Fund is used to account for	Beginning Balance	-
expenditures relating to the high school track replacement and	Plus FY 18 Revenues	45,070
the water tower turf.	Less FY 18 Expenses	5,154,919
	Net Other Financing Sources	5,687,922
	FY 19 Beginning Fund Balance	578,073
		576,075
Mead Baseball Fields Fund		
Mead Baseball Fields Fund – The Mead Baseball Fields Fund	Beginning Balance	-
is used to account for expenditures relating to Mead Park	Plus FY 18 Revenues	383,743
baseball fields.	Less FY 18 Expenses	-
	Net Other Financing Sources	500,000
	FY 19 Beginning Fund Balance	883,743



### Public Safety Radio Fund

Public Safety Radio Fund – The Public Safety Radio Fund is used to account for expenditures relating to the improvement of the public safety radio system.

Beginning Balance	-
Plus FY 18 Revenues	-
Less FY 18 Expenses	8,504
Net Other Financing Sources	-
FY 19 Beginning Fund Balance	(8,504)



**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 non-elected 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

