

TOWN OF OLD SAYBROOK
BOARD OF SELECTMEN

CARL P. FORTUNA JR., FIRST SELECTMAN

SCOTT M. GIEGERICH, SELECTMAN

MATTHEW PUGLIESE, SELECTMAN

302 Main Street • Old Saybrook, Connecticut 06475-2384
Telephone (860) 395-3123 • Fax (860) 395-3125

MEETING AGENDA
Tuesday, February 13, 2024
8:30 a.m.

Old Saybrook Town Hall – First Floor Conference Room
Public Zoom Link:

<https://zoom.us/j/97813035481?pwd=QkE1OVFXZlhIRTVTaGhMdjZKMkNOQT09>

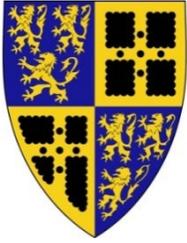
Dial In: 929-436-2866

Meeting ID: 978 1303 5481

Passcode: 302302

One Tap Mobile: <tel://9294362866,,97813035481#>

- I. CALL TO ORDER**
- II. PLEDGE OF ALLEGIANCE**
- III. COMMENTS FROM THE PUBLIC**
- IV. COMMENTS FROM THE SELECTMEN – Eversource Vegetation Management Program**
- V. APPROVAL OF MINUTES: Board of Selectmen Meeting January 23, 2024**
- VI. BUSINESS BEFORE THE BOARD**
 - A.** Discussion and action on Department of Public Works capital plan.
 - B.** Discussion and action on Board of Selectmen Budget FY25.
 - C.** Discussion and possible action on Tax Sale Policy.
 - D.** Discussion and possible action Call of Special Town Meeting.
 - E.** Building Permit fee refund requests from Trinity Solar:
 - 25 Fenwood Grove Road
 - 269 Springbrook Road
 - F.** Appointments
 - 1. Pension and Employee Benefits Board. Vacancy. This appointment is for the unexpired portion of a five-year term due to end 01/2029.
- VII. ADJOURNMENT**



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MEETING MINUTES
Tuesday, January 23, 2024
6:00 p.m.

Old Saybrook Town Hall – First Floor Conference Room

Direct link to the recording: <https://youtu.be/55s4LoUizmc>

It is also included in the following playlists:

Board of Selectmen Meetings: _

<https://www.youtube.com/playlist?list=PLKX0JMf1KPP9SQAHO0GUQCR3yLtNYxKOWK>

- I. **CALL TO ORDER** – All members present
- II. **PLEDGE OF ALLEGIANCE** – Recited.
- III. **COMMENTS FROM THE PUBLIC** – None.
- IV. **COMMENTS FROM THE SELECTMEN** – Mr. Giegerich opined that the referendum was relatively well attended and resounding in favor of a study. Mr. Pugliese asked about what's next: Mr. Fortuna stated that a contract has to be executed. After that, he guesses that some information, including current and former rosters of officers with contact information, will be requested. Other information may also be needed before any in person visits are scheduled. Mr. Fortuna also understood that all patrol positions have now been filled by the Police Commission suggesting that attraction of officers may be less an issue than retention. Mr. Pugliese attended the Save our Shade meeting. The Board discussed Ms. Connolly's letter also at this time (attached). Mr. Pugliese mentioned that the Save our Shade group mentioned becoming an Arbor Day Town. Mr. Fortuna also mentioned David Brown's passing, Mike Cronin's retirement and the very large proposed development in Westbrook, CT.
- V. **APPROVAL OF MINUTES:** Board of Selectmen Meeting January 9, 2024 – *A MOTION was made to approve January 9, 2024 meeting minutes.*
FORTUNA/PUGLIESE
MOTION CARRIED UNANIMOUSLY
- VI. **BUSINESS BEFORE THE BOARD**
 - A. Discussion and possible action Tax Refund- EAN Holdings (Enterprise) – *A MOTION was made to approve Tax Refund- EAN Holdings (Enterprise)*
FORTUNA/GIEGERICH
MOTION CARRIED UNANIMOUSLY
 - B. Discussion and possible action Encroachment permit bond release – 267 Schoolhouse Road – *A MOTION was made to approve release of the encroachment permit bond.*
FORTUNA/GIEGERICH
MOTION CARRIED UNANIMOUSLY

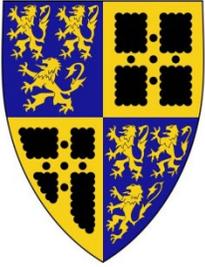
Board of Selectmen
Minutes
January 23, 2024

- VII. EXECUTIVE SESSION** – To discuss possible land acquisition. *The board went into Executive Session at 6:35 p.m. No motions were made and no votes taken. The board exited Executive Session at 6:52 p.m.*
- VIII. ADJOURMENT** – *A MOTION was made to adjourn at 6:53 p.m.*
FORTUNA/GIEGERICH
MOTION CARRIED UNANIMOUSLY

Respectfully submitted,

Carl P. Fortuna Jr., First Selectman

TOWN OF OLD SAYBROOK
SELECTMEN'S OFFICE



302 Main Street • Old Saybrook, Connecticut 06475-2384
Telephone (860) 395-3123 • Fax (860) 395-3125

To: Board of Selectmen
From: Carl P. Fortuna, Jr., First Selectman
Subject: Presentation of Fiscal Year 2025 Budget
Date: February 7, 2024

Recommendation

At the February 13, 2024 Special Board of Selectmen meeting, I will present for your consideration the compilation of the Department Heads budgets. I recommend making several changes to these budgets as outlined below.

Background

The proposed budget is the final product of several joint Boards of Selectmen and Finance budget workshops designed to review and assess budget presentations by Town department heads. As required by the Town Charter "The First Selectman shall compile all General Government (GG) budgets no later than February 15th of each year, and present to the Board of Selectmen a consolidated proposed budget consisting of the following:

- a) A budget message which states the present financial condition of the Town and any changes proposed for the ensuing fiscal year.
- b) A Statement of revenue estimates which shall include receipts collected during the then current fiscal year, last monthly financial report, estimated receipts for the remainder of the then current fiscal year, and estimates of revenue (excluding tax revenue) for the ensuing fiscal year.
- c) A statement of expenditure estimates which shall include itemized expenditures made by each board, commission, department, agency or official for the last completed fiscal year, expenditures made during the then – current fiscal year to date of the last monthly financial report, estimated expenditures for the remainder of the then current fiscal year, and estimates of expenditures for the next ensuing fiscal year.
- d) A recommendation as to any capital projects to be undertaken by the Town during the next ensuing fiscal year, together with a recommendation as to the method or methods of financing the same.

Present Financial Condition of the Town – Fiscal Year 2024

I am pleased to report that the financial outlook for FY24 remains solid.

Revenues

Through February 1, 2024, the last day for January tax payments to be collected, revenues of \$49,248,130 were collected FY24 to date. These revenues are projected to reach \$50,276,744 by the end of the fiscal year, which is the budget amount for FY24. The Town is likely to have a revenue surplus as it reaches the end of the fiscal year due to the collection of interest income associated with higher short-term rates.

Most of the total revenues collected to date, \$47,018,902, are from current year taxes, of which 97.6% of the budgeted amount has been collected. Other sources of town revenues have met their budgeted amount, which include past due taxes, State funding and other local revenues.

Due to conservative budgeting practices, the Town budgeted \$500,000 in State funding, of which \$528 thousand has been collected. Overall, the Town's reliance on State revenues is not material and accordingly does not have a major impact on the budget. Likewise, local revenues collected through January 31, 2024 were \$1,701,639 thousand which exceeds its budget of \$1,600,000.

Expenditures

To date through January 31, 2024, \$29,104,423 of expenses has been realized against a budget of \$50,276,744 or 59.7% of the total budget. At this time, projections through the end of the fiscal year are expected to be in line with the overall budget.

Budget for FY25

I am pleased to present the Town-wide budget for FY25 that projects an increase of \$1,196,307 or 2.4%. The revenues that will support this budget will be based primarily on property taxes. Property taxes for this budget will be based on the Grand List of October 2023. The Grand List of October 2023 recognized an increase in assessed value of approximately \$931 million due to the recent revaluation of town-wide properties, which occurs every five years. Given the significant changes in real estate values, this represents an increase of approximately 44 percent over last year's Grand List. When a revaluation occurs every five years, the assessed value of properties is updated to reflect 70% of the current market value. This significant increase in assessed value will lower the Town's mill rate to balance the new assessed property values with the budget requirements. Each homeowner's situation will differ based on the corresponding effect of the percent increase in value in their home (some homes increased 50% while others increased 30%, for example). The current mill rate is 20.46 and it is projected to be reduced to approximately 15.10, a decrease of 26%. Therefore, while the value of a house may have increased, the rate at which it is taxed is lower.

Over the past several years, I have been committed to creating a methodical and thoughtful budget process to ensure appropriate funding to meet the service needs of the Town while creatively redesigning operational processes, prudently renegotiating contractual terms, and addressing long term capital needs and liabilities. FY25 Budget highlights include stable finances, appropriate capital investment and healthy reserves. With this budget the Town will remain well positioned for the future. This budget also provides funding for projects that will make our community a better place to live, work and enjoy its recreation.

During Fiscal Year 2023, the Town began investing its allocation from the American Rescue Fund which totaled just under \$3 million. To date about half of these funds have been appropriated to projects that will

be invested in the Town's infrastructure, its businesses and other eligible programs or projects over the next two years. These monies are not meant to offset the Town's budget, but to improve our community by providing funding for projects or programs outside of our normal course of budgeting.

From an operational standpoint the work done in FY24 will continue to affect not only FY25 budgets, but the permanent changes keep expenses in check across multiple fiscal years:

- ✚ The Town continued to invest in projects that improved the quality of life for its residents, which included an ongoing program of laying and repairing new sidewalks, installed recreational playing field lights at the High School, a new Gazebo on our Town green, planned and executed the Town's first ever Celebrate Old Saybrook street party, and funding for the Parks & Recreation department's strategic plan.
- ✚ All contractual arrangements are carefully reviewed and renegotiated on an ongoing basis. This includes collective bargaining contracts, benefit plans, vendor relationships, and building maintenance.
- ✚ With regard to the Town's outstanding debt, over the course of the next five years, the Town's debt service is projected to decrease by approximately \$700 thousand. Of course, our WPCA program is still ongoing, and a significant amount of work remains, which will likely contribute to our future bonded indebtedness.
- ✚ Contributions to pensions remain steady and now the Town's plan stands strong at 85% funded as of the actuarial valuation dated July 1, 2023. In addition, the discount rate is 6.75% (lowered from 8.25% in 2011). All eligible new employees now participate in the Defined Contribution plan – further reducing long term commitments. The town fully funds its Town and Fire Department pension plan's actuarial determined contribution.
- ✚ Reserve funds have been created and funded annually to address purchases on large equipment, building maintenance and other high-cost purchases. This smooths out budget fluctuations over the long term.

By keeping our eye on the long term, our yearly budgets have met both short-term operating obligations and successfully planned for the future in a cost-effective manner to maintain financial health for the next generation of taxpayers. The budget for FY25 is no exception and the specifics of the proposed budget are outlined below.

FY25 Revenues

General Fund Revenues for FY25 are set to equal the Expenditure Budget. Local property taxes (commercial, residential and personal) are projected to make up the majority of the General Fund revenues. Local fees will contribute approximately 3.5% to total revenues.

The Town will budget \$525 thousand in State funds for this year's budget increasing slightly versus last fiscal year. Local revenues will decrease \$40 thousand to \$1.56 million. The decrease is associated with the Town's strategic plan to transfer a portion of the park and recreation revenues to an account that is used for execution of the long-term plan to invest in the infrastructure of our many park and recreation activities.

FY25 Expenditures

The combined General Government, debt service and Board of Education budget is up \$1,162,793 or 2.3%. With regard to the GG budget:

- ✚ Department heads continue to closely manage resources and are encouraged to focus on creating efficiencies to meet the bottom line. We continue to monitor staffing to make certain we are meeting the public demand, while operating efficiently in Town Hall.

- ✦ An appropriation in the amount of \$465,892 will be moved into the off-budget Youth and Family Services (“YFS”) Budget to augment other grant and fee revenues received and to provide funds for the management of the Town’s YFS department. This appropriation will be augmented by the use of \$17 thousand from the YFS Income Fund.
- ✦ Debt service is projected to decrease \$492,157 vs. last fiscal year and will contribute to keeping overall expenses low for FY25. During the refinancing of the Town’s debt all outstanding WPCA debt was included in the General Obligation refinancing. The Town’s General Obligation debt service totals \$2,659,687 this amount will be offset by \$80,000 in WPCA benefit assessment revenues. Therefore, the Town’s total net debt service budget will be \$2,579,687.
- ✦ The Town now fully funds its pension obligation by budgeting the full Actuarial Determined Employer Contribution (“ADEC”), which totals \$887 thousand and is funded \$707 thousand by the Town and \$180 thousand by the Board of Education. Prior to this, the budgeted retirement contributions were based on a percent of salary approach. Budgeting based on ADEC is considered the most prudent budget approach.
- ✦ The Board of Education has approved an increase in their overall budget of \$975,812 over FY24. This budget will now be subject to Board of Finance review and possible revision.

Budget Summary - Expense for FY25				
	FY 2024	FY 2025	\$ Increase	Percentage
General Government Operating Expense	18,375,394	19,054,537	697,138	3.70%
Debt Service	3,071,844	2,579,687	-492,157	-16.0%
Total General Government Expense	21,447,238	21,634,224	204,981	.96%
Board of Education Operating Expense	28,829,506	29,805,318	\$975,812	3.38%
Total Government	50,276,744	51,439,543	1,196,307	2.31%

Prior to Selectman budget modifications, General Government Department heads submitted budgets totaling \$21,711,738, an increase of \$264,495 over FY24, up 1.20%.

I have made a few adjustments to the already lean budget, resulting in a decline in the amount of \$77,514 to the Department Head Budgets as outlined below.

Amount	Department	Comment
15,000	Capital Outlay	Increased the amount to Public Works Equipment reserve fund by \$15,000 to \$100,000.
20,000	Legal Services	Increase legal services by \$20,000 to \$125,000 to cover for union contract negotiations.
-6,000	Acton Public Library	Reduced maintenance fees at the library due to cost savings recognized by that department during the budget process.
-63,514	Police Department	During the budget process, there was clarity on the hiring of new positions and the budget reflects the cost of actual salary and benefits.
-15,000	Streetlights	Reduced electricity by \$15k to align with actual experience
-10,000	Town Hall	Reduced maintenance expense by \$10k
-18,000	Water Hydrant	Reduced by \$18k to be in line with actual experience
-77,514	Total	

FY25 Capital Reserves

This budget reflects the continued practice of reserving today for future expenses. Funds in the amount of \$776,800 an increase of \$35,000 over last year's budget, will be added to reserve and capital project accounts through the capital outlay budget that accrue for fire department apparatus, public works equipment, capital non-recurring items, revaluation expenses, catastrophic illness, general contingency, and retirement payouts. Named projects in the amount of \$175,346 are also slated for fiscal year 2025 as follows:

- \$45,000 for a Youth and Family 14-seat van. An additional \$15 thousand will come from the YFS income fund for a total purchase amount of \$60 thousand.
- \$25,000 for cameras installed at park and recreation locations.
- \$9,500 for new windows and clapboard on the mini-golf booth
- \$13,786 to resurface pickleball courts.
- \$58,000 for a clivus bathroom at Maple Avenue
- \$9,210 for a shed on Maple Avenue
- \$9,040 for an awning on the Vicky Duffy Pavilion
- \$5,810 to place concrete at Saybrook Point

FY25 Capital Expenditures

An amount of \$693,304 thousand, which represents an increase of \$28,300 over last fiscal year has been identified for FY25 capital expenses associated with the Fire Department, Police vehicle lease, continued work on town roads, building maintenance, and investment in technology infrastructure. The majority of the increase is associated with a planned incremental increase to the paving budget in the amount of \$25 thousand.

All recommendations for capital expenditure and capital outlays will be funded through the general government budget. Capital Outlay funds will be transferred to off budget funds while capital expenditures, found in the designated line-item budget, will be expensed as used during the upcoming fiscal year.

In sum, it is important to view the budget as a planning document, one that provides our citizens with the best service at the best value, one that looks forward to the next fiscal year and beyond and one that pays close attention to State finances. I believe this General Government budget accomplishes these important goals. The Town's mill rate is currently 20.46. At present, the FY25 budget, as projected and inclusive of the Board of Education budget, will likely see a decrease in the mill rate to 15.10, due to the revaluation.

To give an idea as to the implications of the revaluation's effect on the mill rate. I offer the following example. Residential market values increased approximately 50% during the recent revaluation period. The first chart below gives an example of home prices prior to the revaluation and the taxes you would pay at the current 20.46 mill rate. The second chart assumes those house prices have increased 50% and are now taxed at the lower 15.10 mill rate. Therefore, as an example, a home previously valued at 325,000 and assessed at \$227,500 would have paid \$4,654 in taxes. If that house increased 50% in value, it would now have a market value of \$487,500 and an assessed value of \$341,250 and pay a tax of \$5,153 at the new mill rate of 15.10. Taxes would increase from \$4,654 to \$5,153, or \$499, an increase of 10%. Home prices increased more than commercial and industrial properties within town and therefore are paying a slightly larger share of the tax burden. If your property value increased more or less than 50%, your taxes will rise or fall accordingly.

Home Market Value*	Assessed Value*	Taxes at 20.46 mill rate
\$325,000	\$227,500	\$4,654
\$450,000	\$315,000	\$6,445
\$575,000	\$402,500	\$8,235

**The mill rate is calculated off the assessed value which is 70% of properties market value.*

Home Market Value*	Assessed Value*	Taxes at 15.1 mill rate
\$487,500	\$341,250	5,153
\$675,000	\$472,500	7,135
\$862,500	\$603,750	9,117

While every year is a difficult budget year, there have been several outside factors that have affected, and will continue to affect, Old Saybrook and other towns. Not only do additional state mandates drive our budget, but I can say with some certainty that geo-political factors have also driven increases in the budget. Inflation and supply chain issues have driven up the cost of labor and materials for everyone and, although supplies are more readily available, the base cost has risen. In other words, things cost more. I have examined both the expenditure and revenue side of the budget and I believe responsible and sustainable decisions have been made, and I believe we still are providing our citizens with all they have come to expect. Our budgets always look ahead, and I present this budget with FY26 and beyond in my sights. The goal is to place the town on a sustainable path financially, always seeking out efficiencies and ways to make Old Saybrook the best it can be.

Respectfully,

Carl P. Fortuna, First Selectman

Town of Old Saybrook Budget Fiscal Year 2025

Department	Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY22 ACT	FY23 BUD	FY23 ACT	FY24 BUD	FY25 Dept. Request	FY25 BoS Budget	\$ change	% change	Selectman Change	
ACCOUNTING 412300	51610	REGULAR EMPLOYEES	183,716	174,818	179,494	175,355	263,545	263,834	271,998	283,301	283,301	11,303	4.2%	-	
	51630	OVERTIME	-	203	-	878	2,000	354	2,000	2,000	2,000	-	0.0%	-	
	52100	GROUP INSURANCE	862	1,011	1,095	1,109	1,782	1,746	1,839	2,046	2,046	207	11.3%	-	
	52200	EMPLOYER SHARE SOCIAL SEC	14,430	12,475	13,788	12,740	20,467	19,219	21,114	21,979	21,979	865	4.1%	-	
	52300	RETIREMENT CONTRIBUTIONS	11,637	11,723	13,169	6,377	-	-	-	-	-	-	-	-	
	52302	DEFINED CONTRIBUTION ER	2,037	2,116	1,854	7,904	11,088	10,489	11,478	12,106	12,106	628	5.5%	-	
	52700	WORKERS' COMPENSATION	413	453	444	470	408	408	587	680	680	93	15.8%	-	
	52800	HEALTH INSURANCE	61,404	57,258	57,675	55,667	69,844	65,283	73,246	73,116	73,116	(130)	(0.2%)	-	
	52850	DENTAL INSURANCE	3,172	2,585	2,798	2,025	2,652	2,673	2,990	3,146	3,146	156	5.2%	-	
	53010	PURCHASED PROFESSIONAL SE	5,000	3,180	5,000	1,560	5,000	4,000	5,000	5,000	5,000	5,000	-	0.0%	-
	53200	PROFESSIONAL EDUCATIONAL	2,500	250	5,000	1,300	5,000	3,856	6,500	6,500	6,500	6,500	-	0.0%	-
	53520	OTHER TECHNICAL SERVICES	22,000	21,893	23,500	24,195	25,000	21,905	28,000	40,000	40,000	40,000	12,000	42.9%	-
	55301	POSTAGE	500	1,282	500	1,056	1,300	1,064	1,300	1,300	1,300	1,300	-	0.0%	-
	56100	GENERAL SUPPLIES	1,000	767	1,000	1,490	1,300	1,222	1,300	1,300	1,300	1,300	-	0.0%	-
	56500	SUPPLIES - TECHNOLOGY REL	3,000	2,710	3,000	1,856	3,000	3,186	3,000	3,000	3,000	3,000	-	0.0%	-
ACCOUNTING 412300			311,671	292,724	308,317	293,982	412,386	399,239	430,352	455,473	455,473	25,121	5.8%	-	
ANIMAL CONTROL 421500	56120	ADMIN SUPPLIES	25,000	25,000	25,000	25,000	20,000	20,000	20,000	20,000	20,000	-	0.0%	-	
ANIMAL CONTROL 421500			25,000	25,000	25,000	25,000	20,000	20,000	20,000	20,000	20,000	-	0.0%	-	
ARCH REVIEW BD 415102	51610	REGULAR EMPLOYEES	2,951	1,660	2,975	3,070	2,975	1,793	2,975	2,975	2,975	-	0.0%	-	
	52200	EMPLOYER SHARE SOCIAL SEC	226	127	228	235	228	137	228	228	228	(0)	(0.2%)	-	
	52700	WORKERS' COMPENSATION	1	4	8	8	8	4	8	8	8	-	0.0%	-	
	56100	GENERAL SUPPLIES	500	934	500	400	500	445	500	500	500	500	-	0.0%	-
ARCH REVIEW BD 415102			3,678	2,725	3,711	3,713	3,711	2,379	3,711	3,711	3,711	(0)	0.0%	-	
ASSESSMENT APPEALS 413300	51610	REGULAR EMPLOYEES	5,000	1,826	5,000	-	5,000	3,200	5,000	5,000	5,000	-	0.0%	-	
	52200	EMPLOYER SHARE SOCIAL SEC	383	140	383	-	383	245	383	383	383	(1)	(0.1%)	-	
	52700	WORKERS' COMPENSATION	14	5	14	-	14	8	14	14	14	-	0.0%	-	
	53020	LEGAL SERVICES	-	3,600	-	2,025	-	-	-	-	-	-	-	-	
	55301	POSTAGE	300	-	300	-	300	-	300	300	300	300	-	0.0%	-
	55400	ADVERTISING	300	31	300	37	300	-	300	300	300	300	-	0.0%	-
	55800	TRAVEL REIMBURSEMENT	100	204	100	-	100	-	100	100	100	100	-	0.0%	-
56010	SUPPLIES	600	-	600	-	600	-	600	600	600	600	-	0.0%	-	
ASSESSMENT APPEALS 413300			6,697	5,806	6,697	2,062	6,697	3,453	6,697	6,697	6,697	(1)	0.0%	-	
ASSESSOR 413100	51610	REGULAR EMPLOYEES	82,638	82,638	84,497	84,496	86,398	86,400	88,558	107,424	107,424	18,866	21.3%	-	
	51614	PROFESSIONAL DEVELOPMENT	-	-	-	-	-	125	-	-	-	-	-	-	
	51630	OVERTIME	-	133	-	486	-	31	-	-	-	-	-	-	
	52100	GROUP INSURANCE	645	620	689	608	625	622	640	654	654	14	2.2%	-	

	52200	EMPLOYER SHARE SOCIAL SEC	6,322	6,298	6,464	6,529	6,609	6,730	6,775	8,218	8,218	1,443	21.3%	-
	52300	RETIREMENT CONTRIBUTIONS	7,024	7,055	7,605	7,570	-	-	-	-	-	-	-	-
	52302	DEFINED CONTRIBUTION ER	-	-	-	-	-	-	-	-	-	-	-	-
	52700	WORKERS' COMPENSATION	223	216	228	226	168	207	189	217	217	28	14.8%	-
	52800	HEALTH INSURANCE	10,416	11,429	10,204	9,778	10,410	9,985	10,010	10,010	10,010	-	0.0%	-
	52850	DENTAL INSURANCE	468	384	416	339	364	380	390	416	416	26	6.7%	-
	53010	PURCHASED PROFESSIONAL SE	38,000	23,252	38,000	44,969	38,000	32,655	43,158	-	-	(43,158)	(100.0%)	-
	53200	PROFESSIONAL EDUCATIONAL	-	-	-	-	-	1,310	2,000	3,500	3,500	1,500	75.0%	-
	53300	OTHER PROFESSIONAL/TECH S	1,000	715	1,000	575	1,000	-	1,000	-	-	(1,000)	(100.0%)	-
	53520	OTHER TECHNICAL SERVICES	1,000	-	1,000	561	1,000	-	1,000	40,000	40,000	39,000	3,900.0%	-
	55301	POSTAGE	4,000	(300)	4,000	544	4,000	1,718	4,600	4,600	4,600	-	0.0%	-
	55500	PRINTING & BINDING	3,000	2,948	3,000	11,368	3,000	1,662	3,400	3,400	3,400	-	0.0%	-
	55800	TRAVEL REIMBURSEMENT	3,500	1,266	3,500	1,817	3,500	3,837	3,500	3,500	3,500	-	0.0%	-
	55990	OTHER - OTHER PURCHASED S	4,000	140	4,000	5,720	4,000	230	4,000	3,000	3,000	(1,000)	(25.0%)	-
	56010	SUPPLIES	1,500	-	1,500	-	1,500	-	1,500	-	-	(1,500)	(100.0%)	-
	56100	GENERAL SUPPLIES	2,500	788	2,500	368	2,500	1,122	2,500	4,000	4,000	1,500	60.0%	-
	57350	TECHNOLOGY SOFTWARE	-	-	-	-	-	22,128	-	-	-	-	-	-
	58100	DUES & FEES	3,500	5,230	3,500	3,080	3,500	1,647	-	1,500	1,500	1,500	-	-
	ASSESSOR 413100		169,736	142,812	172,103	179,034	166,574	170,789	173,220	190,439	190,439	17,219	9.9%	-
BOARD OF FINANCE 411700	51610	REGULAR EMPLOYEES	3,815	6,750	3,915	5,490	3,915	3,410	4,000	4,000	4,000	-	0.0%	-
	52200	EMPLOYER SHARE SOCIAL SEC	292	516	300	420	300	261	306	306	306	-	0.0%	-
	52700	WORKERS' COMPENSATION	10	18	11	15	11	8	10	10	10	(0)	(4.0%)	-
	53020	LEGAL SERVICES	5,000	-	5,000	-	5,000	-	5,000	5,000	5,000	-	0.0%	-
	53200	PROFESSIONAL EDUCATIONAL	100	-	100	-	100	-	100	100	100	-	0.0%	-
	53410	AUDIT/ACCOUNTING SERVICES	47,000	47,000	48,100	48,100	49,300	49,300	58,500	60,800	60,800	2,300	3.9%	-
	55301	POSTAGE	100	31	100	-	100	-	100	100	100	-	0.0%	-
	55400	ADVERTISING	1,000	1,177	1,000	82	1,000	1,391	1,000	1,000	1,000	-	0.0%	-
	55500	PRINTING & BINDING	5,000	4,152	5,000	3,417	5,000	5,028	5,000	5,000	5,000	-	0.0%	-
	56100	GENERAL SUPPLIES	100	-	100	43	100	-	100	100	100	-	0.0%	-
	BOARD OF FINANCE 411700		62,417	59,644	63,626	57,567	64,826	59,398	74,116	76,416	76,416	2,300	3.1%	-
BUILDING 421300	51610	REGULAR EMPLOYEES	90,185	90,627	92,214	95,042	96,214	96,572	98,619	100,697	100,697	2,078	2.1%	-
	51630	OVERTIME	1,500	551	1,500	794	1,500	207	1,500	1,500	1,500	-	0.0%	-
	51900	OTHER SALARIES	-	-	-	-	-	-	-	-	-	-	-	-
	52100	GROUP INSURANCE	678	671	752	676	696	692	713	728	728	15	2.1%	-
	52200	EMPLOYER SHARE SOCIAL SEC	6,899	6,614	7,054	6,971	7,475	7,148	7,659	7,818	7,818	159	2.1%	-
	52300	RETIREMENT CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
	52302	DEFINED CONTRIBUTION ER	7,215	7,173	7,377	7,487	7,697	7,661	7,890	8,056	8,056	166	2.1%	-
	52700	WORKERS' COMPENSATION	4,257	4,139	4,353	4,425	3,282	3,282	3,809	3,263	3,263	(546)	(14.3%)	-
	52800	HEALTH INSURANCE	22,938	19,973	21,318	20,450	21,781	12,017	10,885	10,781	10,781	(104)	(1.0%)	-
	52850	DENTAL INSURANCE	1,586	970	1,040	856	936	447	390	416	416	26	6.7%	-
	53200	PROFESSIONAL EDUCATIONAL	500	120	500	74	500	78	500	500	500	-	0.0%	-

	53510	DATA PROCESSING AND CODIN	600	-	600	-	600	-	600	600	600	-	0.0%	-
	54304	VEHICLE REPAIR	1,000	983	1,500	44	1,500	1,000	2,500	2,500	2,500	-	0.0%	-
	55300	COMMUNICATIONS	1,000	1,121	1,000	1,129	1,000	1,128	1,000	1,000	1,000	-	0.0%	-
	55301	POSTAGE	200	-	-	-	-	-	-	-	-	-	-	-
	56100	GENERAL SUPPLIES	2,700	1,641	2,700	5,957	2,700	2,209	2,700	2,700	2,700	-	0.0%	-
	56101	LIBRARY TECHNICAL SUPPLIE	-	-	-	-	-	-	-	-	-	-	-	-
	56260	FUEL	1,400	595	1,400	974	1,400	1,108	1,400	1,400	1,400	-	0.0%	-
	58100	DUES & FEES	200	145	200	-	200	-	200	200	200	-	0.0%	-
BUILDING 421300			142,858	135,323	143,508	144,879	147,481	133,549	140,365	142,158	142,158	1,793	1.3%	-
CAPITAL OUTLAY 490000	57300	EQUIPMENT	-	-	-	10,000	-	-	-	-	-	-	-	-
	57801	FIRE DEPT APPARATUS	170,000	170,000	170,000	170,000	170,000	170,000	176,800	176,800	176,800	-	0.0%	-
	57802	CAPITAL NON RECURRING	184,425	183,766	183,643	183,643	135,729	135,729	-	144,654	99,654	99,654		(45,000)
	57803	PW/TS EQUIPMENT	75,000	75,000	75,000	75,000	75,000	75,000	75,000	85,000	100,000	25,000	33.3%	15,000
	57804	REVALUATION	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	-	0.0%	-
	57805	CATASTROPHIC ILLNESS	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	-	0.0%	-
	57806	RETIREMENT PAYOUT	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	-	0.0%	-
	57807	STARLIGHT/CELEBRATE	39,246	39,246	-	-	-	-	-	10,000	10,000	10,000		-
	57808	NAMED PROJECTS	89,425	89,425	116,357	115,972	164,271	164,271	300,000	155,346	200,346	(99,654)	(33.2%)	45,000
	57809	CONTINGENCY	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	-	0.0%	-
	57810	P&R SINKING FUND	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-
	59101	TRANSFER OUT GG-NB	-	-	-	-	-	2,037,261	-	-	-	-	-	-
CAPITAL OUTLAY 490000			758,096	757,437	745,000	744,615	735,000	2,772,261	741,800	761,800	776,800	35,000	4.7%	15,000
CONSERVATION COMMISSION 417100	51610	REGULAR EMPLOYEES	923	675	940	460	1,000	945	1,000	1,000	1,000	-	0.0%	-
	52200	EMPLOYER SHARE SOCIAL SEC	71	52	72	35	77	72	77	77	77	(1)	(0.6%)	-
	52700	WORKERS' COMPENSATION	2	2	3	1	3	2	2	2	2	0	20.0%	-
	55300	COMMUNICATIONS	3,000	1,539	3,000	1,775	350	235	350	350	350	-	0.0%	-
	55500	PRINTING & BINDING	-	-	-	-	500	-	500	500	500	-	0.0%	-
	56100	GENERAL SUPPLIES	500	391	500	151	1,900	1,050	1,900	1,900	1,900	-	0.0%	-
	56120	ADMIN SUPPLIES	-	-	-	-	500	-	500	500	500	-	0.0%	-
	58100	DUES & FEES	-	-	-	-	175	-	175	175	175	-	0.0%	-
CONSERVATION COMMISSION 417100			4,496	2,659	4,515	2,422	4,505	2,304	4,504	4,504	4,504	(0)	0.0%	-
DB EMPLOYER CONT (ADC) 414000	52300	RETIREMENT CONTRIBUTIONS	-	-	-	-	664,000	664,000	673,000	707,000	707,000	34,000	5.1%	-
DB EMPLOYER CONT (ADC) 414000			-	-	-	-	664,000	664,000	673,000	707,000	707,000	34,000	5.1%	-
ECONOMIC DEVELOPMENT 417300	51610	REGULAR EMPLOYEES	37,608	37,406	38,419	33,620	39,347	53,097	54,209	62,786	62,786	8,577	15.8%	-
	51630	OVERTIME	-	-	-	-	-	731	-	-	-	-	-	-
	52200	EMPLOYER SHARE SOCIAL SEC	2,877	2,862	2,939	2,572	3,010	4,118	4,147	4,803	4,803	656	15.8%	-
	52300	RETIREMENT CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
	52302	DEFINED CONTRIBUTION ER	2,919	2,924	2,977	2,738	3,052	5,155	4,241	5,727	5,727	1,486	35.0%	-
	52700	WORKERS' COMPENSATION	1,722	1,681	1,760	1,322	1,304	1,304	2,048	1,998	1,998	(50)	(2.4%)	-
	53200	PROFESSIONAL EDUCATIONAL	500	60	500	-	500	175	500	500	500	-	0.0%	-
	53520	OTHER TECHNICAL SERVICES	150	-	150	-	150	-	150	650	650	500	333.3%	-

	55301	POSTAGE	100	66	100	-	100	-	100	100	100	-	0.0%	-
	55400	ADVERTISING	17,500	18,398	17,500	12,656	17,500	17,893	17,500	-	-	(17,500)	(100.0%)	-
	55410	MARKETING DEVELOPMENT	-	-	-	-	-	-	-	22,500	22,500	22,500		-
	55500	PRINTING & BINDING	400	-	400	-	400	-	400	400	400	-	0.0%	-
	55800	TRAVEL REIMBURSEMENT	600	-	600	50	600	174	600	600	600	-	0.0%	-
	56100	GENERAL SUPPLIES	150	120	150	26	150	214	150	150	150	-	0.0%	-
	56120	ADMIN SUPPLIES	150	16	150	60	150	254	150	150	150	-	0.0%	-
	56400	BOOKS AND PERIODICALS	165	-	165	990	165	-	165	-	-	(165)	(100.0%)	-
	58100	DUES & FEES	350	270	350	395	350	405	350	350	350	-	0.0%	-
ECONOMIC DEVELOPMENT 417300			65,191	63,803	66,160	54,429	66,778	83,520	84,710	100,714	100,714	16,004	18.9%	-
EMERGENCY MANGEMENT 422300	51610	REGULAR EMPLOYEES	12,300	12,301	12,548	12,547	12,800	12,862	13,117	13,511	13,511	394	3.0%	-
	52200	EMPLOYER SHARE SOCIAL SEC	941	732	960	747	979	853	1,003	1,034	1,034	31	3.0%	-
	52700	WORKERS' COMPENSATION	-	33	-	34	-	31	-	-	-	-		-
	53010	PURCHASED PROFESSIONAL SE	73,000	84,114	73,000	88,911	73,000	94,924	73,000	73,000	73,000	-	0.0%	-
	53100	OFFICIAL/ADMIN SERVICES	1,900	-	1,900	-	1,900	-	1,900	1,900	1,900	-	0.0%	-
	53200	PROFESSIONAL EDUCATIONAL	500	-	500	-	500	118	500	500	500	-	0.0%	-
	54320	TECHNOLOGY RELATED REPAIR	24,000	29,967	24,000	2,492	24,000	1,578	24,000	24,000	24,000	-	0.0%	-
	54430	RENTAL OF COMPUTER RELATE	-	-	-	-	-	-	-	-	-	-		-
	55300	COMMUNICATIONS	40,000	51,935	40,000	54,530	40,000	57,222	40,000	40,000	40,000	-	0.0%	-
	56010	SUPPLIES	1,850	-	1,850	401	1,850	457	1,850	1,850	1,850	-	0.0%	-
	56100	GENERAL SUPPLIES	50	-	50	-	50	-	50	50	50	-	0.0%	-
	56120	ADMIN SUPPLIES	33,381	11,376	33,381	23,153	33,381	14,247	33,381	33,381	33,381	-	0.0%	-
	56220	ELECTRICITY	8,225	9,171	8,225	8,509	8,225	11,174	8,225	8,225	8,225	-	0.0%	-
	56230	BOTTLED GAS	7,000	5,301	7,000	5,820	7,000	6,059	7,000	7,000	7,000	-	0.0%	-
	56400	BOOKS AND PERIODICALS	150	-	150	-	150	-	150	150	150	-	0.0%	-
	57340	TECHNOLOGY - RELATED HARD	-	-	-	-	-	-	-	-	-	-		-
	58100	DUES & FEES	465	210	465	19	465	175	465	465	465	-	0.0%	-
EMERGENCY MANGEMENT 422300			203,762	205,140	204,029	197,163	204,300	199,700	204,641	205,066	205,066	425	0.2%	-
ENGINEERING 430500	53010	PURCHASED PROFESSIONAL SE	80,000	101,133	-	-	-	-	-	-	-	-		-
	53016	ENGINEERING	-	-	135,000	158,041	80,000	101,973	80,000	100,000	100,000	20,000	25.0%	-
ENGINEERING 430500			80,000	101,133	135,000	158,041	80,000	101,973	80,000	100,000	100,000	20,000	25.0%	-
ENVIRONMENTAL HEALTH 440100	53010	PURCHASED PROFESSIONAL SE	162,000	143,620	162,000	144,980	162,000	146,340	162,000	162,000	162,000	-	0.0%	-
ENVIRONMENTAL HEALTH 440100			162,000	143,620	162,000	144,980	162,000	146,340	162,000	162,000	162,000	-	0.0%	-
ETHICS 412500	51620	PART TIME/SEASONAL EMPLOY	150	-	150	-	-	-	-	-	-	-		-
	53010	PURCHASED PROFESSIONAL SE	500	-	500	-	650	-	650	650	650	-	0.0%	-
	53200	PROFESSIONAL EDUCATIONAL	100	-	100	-	100	-	100	100	100	-	0.0%	-
	55301	POSTAGE	100	-	100	-	100	-	100	100	100	-	0.0%	-
	55500	PRINTING & BINDING	100	-	100	-	100	-	100	100	100	-	0.0%	-
ETHICS 412500			950	-	950	-	950	-	950	950	950	-	0.0%	-
FIRE DEPT. 420300	51610	REGULAR EMPLOYEES	47,800	35,943	48,803	31,892	42,586	15,600	6,300	6,300	6,300	-	0.0%	-
	52100	GROUP INSURANCE	204	185	217	116	197	-	-	-	-	-		-

52200	EMPLOYER SHARE SOCIAL SEC	3,657	2,517	3,733	1,437	3,258	-	482	482	482	(0)	(0.0%)	-	
52300	RETIREMENT CONTRIBUTIONS	183,957	185,203	3,194	3,194	-	-	-	-	-	-	-	-	
52305	FD PENSION ADC	-	-	180,000	180,000	180,000	180,000	180,000	214,000	214,000	34,000	18.9%	-	
52700	WORKERS' COMPENSATION	24,206	19,997	24,206	882	24,206	24,206	24,206	24,206	24,206	-	0.0%	-	
52800	HEALTH INSURANCE	11,494	9,279	10,519	6,233	-	-	-	-	-	-	-	-	
52850	DENTAL INSURANCE	598	451	520	244	-	-	-	-	-	-	-	-	
52900	OTHER EMPLOYEE BENEFITS	19,800	21,218	19,800	24,135	22,800	23,741	22,800	22,800	22,800	-	0.0%	-	
52950	DISABILITY INSURANCE	3,813	3,699	3,813	3,699	3,813	3,813	3,820	3,820	3,820	-	0.0%	-	
53010	PURCHASED PROFESSIONAL SE	22,680	22,683	22,680	25,047	22,680	23,587	22,680	22,680	22,680	-	0.0%	-	
53200	PROFESSIONAL EDUCATIONAL	19,000	17,796	19,000	19,667	22,000	20,589	22,000	22,000	22,000	-	0.0%	-	
54100	UTILITY SERVICES	7,000	7,365	7,000	8,530	7,000	8,629	7,850	7,850	7,850	-	0.0%	-	
54102	SEPTIC CLEANING/HAUL	295	700	295	644	295	715	295	295	295	-	0.0%	-	
54200	CLEANING SERVICES	-	-	-	-	-	-	20,000	20,000	20,000	-	0.0%	-	
54300	REPAIRS & MAINTENANCE	13,500	9,089	13,500	13,147	13,500	11,052	13,500	13,500	13,500	-	0.0%	-	
54301	BUILDING MAINTENANCE	9,500	12,003	9,500	12,840	9,500	7,247	9,500	9,500	9,500	-	0.0%	-	
54302	FIRE / SECURITY MAINTENAN	3,000	1,241	3,000	2,965	3,000	7,482	3,000	3,000	3,000	-	0.0%	-	
54304	VEHICLE REPAIR	49,800	79,207	49,800	53,941	49,800	79,115	59,800	59,800	59,800	-	0.0%	-	
54308	HVAC MAINTENANCE	1,205	-	1,205	155	1,205	-	1,205	1,205	1,205	-	0.0%	-	
54411	WATER/SEWER	1,100	1,408	1,100	1,360	1,100	1,655	1,400	1,400	1,400	-	0.0%	-	
55010	OTHER PURCHASED SERVICES	-	2,227	-	1,313	-	-	-	-	-	-	-	-	
56005	JPMORGAN PAYMENT	-	-	-	-	-	-	-	-	-	-	-	-	
56010	SUPPLIES	8,500	7,511	8,500	8,500	8,500	8,500	8,500	8,500	8,500	-	0.0%	-	
56100	GENERAL SUPPLIES	2,750	224	2,750	627	2,750	1,409	2,750	2,750	2,750	-	0.0%	-	
56120	ADMIN SUPPLIES	23,450	28,359	23,450	25,811	23,450	21,842	23,450	23,450	23,450	-	0.0%	-	
56121	FD - EQUIPMENT SUPPLIES	35,400	36,492	35,400	37,665	35,400	30,557	35,400	35,400	35,400	-	0.0%	-	
56210	NATURAL GAS	7,500	5,336	7,500	5,996	7,500	5,666	7,500	7,500	7,500	-	0.0%	-	
56220	ELECTRICITY	18,860	15,098	18,860	15,568	18,860	18,620	18,860	18,860	18,860	-	0.0%	-	
56260	FUEL	18,650	14,556	18,650	23,694	18,650	28,250	18,650	18,650	18,650	-	0.0%	-	
56500	SUPPLIES - TECHNOLOGY REL	3,000	6,536	3,000	1,338	3,000	3,840	3,000	3,000	3,000	-	0.0%	-	
57300	EQUIPMENT	60,000	59,962	60,000	86,272	60,000	59,623	60,000	60,000	60,000	-	0.0%	-	
57390	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	
58100	DUES & FEES	700	280	700	280	700	200	700	700	700	-	0.0%	-	
FIRE DEPT. 420300		601,419	606,565	600,695	597,192	585,750	585,938	577,648	611,648	611,648	34,000	5.9%	-	
FIRE MARSHAL 421900	51610	REGULAR EMPLOYEES	81,213	81,797	83,040	84,889	86,643	87,541	88,809	90,680	90,680	1,871	2.1%	-
	51630	OVERTIME	1,500	1,721	1,500	913	1,500	513	1,500	1,500	1,500	-	0.0%	-
	52100	GROUP INSURANCE	608	609	678	611	626	624	642	656	656	14	2.1%	-
	52200	EMPLOYER SHARE SOCIAL SEC	6,481	6,607	6,506	6,788	6,896	7,003	7,062	7,205	7,205	143	2.0%	-
	52300	RETIREMENT CONTRIBUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
	52302	DEFINED CONTRIBUTION ER	6,497	6,506	6,643	6,764	6,931	6,907	7,105	7,254	7,254	149	2.1%	-
	52700	WORKERS' COMPENSATION	3,833	3,790	3,920	3,997	3,283	3,283	3,427	2,938	2,938	(489)	(14.3%)	-
	52800	HEALTH INSURANCE	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-	0.0%	-

	52900	OTHER EMPLOYEE BENEFITS	2,000	-	2,000	-	2,000	-	2,000	2,000	2,000	-	0.0%	-
	53200	PROFESSIONAL EDUCATIONAL	1,000	74	1,000	365	1,000	600	1,500	1,500	1,500	-	0.0%	-
	53300	OTHER PROFESSIONAL/TECH S	2,300	5,320	2,300	1,521	2,300	1,250	2,300	2,300	2,300	-	0.0%	-
	53500	TECHNICAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
	53520	OTHER TECHNICAL SERVICES	6,600	5,600	6,600	8,330	6,600	5,900	6,600	6,600	6,600	-	0.0%	-
	54302	FIRE / SECURITY MAINTENAN	19,695	14,271	19,695	17,270	19,695	10,951	19,695	19,695	19,695	-	0.0%	-
	54304	VEHICLE REPAIR	1,000	3,643	1,000	2,950	1,000	4,997	4,000	4,000	4,000	-	0.0%	-
	55010	OTHER PURCHASED SERVICES	1,300	1,521	1,300	3,499	1,300	15	1,300	1,300	1,300	-	0.0%	-
	55300	COMMUNICATIONS	1,300	1,240	1,300	792	1,300	711	1,300	1,300	1,300	-	0.0%	-
	55301	POSTAGE	200	23	200	-	200	-	200	200	200	-	0.0%	-
	55500	PRINTING & BINDING	100	80	100	-	100	-	100	100	100	-	0.0%	-
	56005	JPMORGAN PAYMENT	-	-	-	-	-	-	-	-	-	-	-	-
	56100	GENERAL SUPPLIES	-	6,390	-	1,250	-	31	1,500	1,500	1,500	-	0.0%	-
	56120	ADMIN SUPPLIES	2,300	605	2,300	174	2,300	150	2,300	2,300	2,300	-	0.0%	-
	56260	FUEL	2,200	1,747	2,200	3,786	2,200	3,546	3,200	3,200	3,200	-	0.0%	-
	57320	VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-
	58100	DUES & FEES	1,000	25	1,000	25	1,000	1,753	1,000	1,000	1,000	-	0.0%	-
FIRE MARSHAL 421900			143,127	143,569	145,282	145,924	148,874	137,775	157,540	159,228	159,228	1,688	1.1%	-
HARBOR MGMT COMMISSION 416500	51610	REGULAR EMPLOYEES	18,856	18,731	19,609	19,758	20,000	20,385	20,000	20,000	20,000	0	0.0%	-
	52100	GROUP INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-
	52200	EMPLOYER SHARE SOCIAL SEC	1,484	1,433	1,500	1,512	1,530	1,560	1,530	1,530	1,530	0	0.0%	-
	52302	DEFINED CONTRIBUTION ER	-	-	788	-	788	-	800	800	800	-	0.0%	-
	52700	WORKERS' COMPENSATION	27	373	27	384	27	27	24	24	24	-	0.0%	-
	56220	ELECTRICITY	550	-	-	-	-	-	-	-	-	-	-	-
HARBOR MGMT COMMISSION 416500			20,917	20,537	21,924	21,654	22,345	21,972	22,354	22,354	22,354	0	0.0%	-
HISTORIC DISTRICT 415900	51610	REGULAR EMPLOYEES	902	405	900	445	1,000	1,334	1,000	1,000	1,000	-	0.0%	-
	52200	EMPLOYER SHARE SOCIAL SEC	69	31	69	34	77	101	77	77	77	(1)	(0.6%)	-
	52700	WORKERS' COMPENSATION	2	1	2	1	3	3	2	2	2	0	20.0%	-
	53010	PURCHASED PROFESSIONAL SE	1,500	-	1,500	-	1,500	900	1,500	1,500	1,500	-	0.0%	-
	53900	OTHER PURCHASED PROFESSIO	100	100	100	-	100	-	100	100	100	-	0.0%	-
	55400	ADVERTISING	600	579	600	243	600	1,117	600	600	600	-	0.0%	-
	55990	OTHER - OTHER PURCHASED S	2,000	2,000	2,000	1,760	2,000	1,743	2,000	2,000	2,000	-	0.0%	-
	58100	DUES & FEES	210	-	210	35	210	-	210	210	210	-	0.0%	-
HISTORIC DISTRICT 415900			5,383	3,116	5,381	2,518	5,490	5,198	5,489	5,489	5,489	(0)	0.0%	-
INFORMATION TECHNOLOGY 414300	51610	REGULAR EMPLOYEES	64,726	67,475	66,020	66,275	67,342	67,937	69,370	71,104	71,104	1,734	2.5%	-
	52100	GROUP INSURANCE	600	486	539	477	487	489	502	514	514	12	2.4%	-
	52200	EMPLOYER SHARE SOCIAL SEC	5,105	5,328	5,127	5,346	5,305	5,513	5,460	5,592	5,592	132	2.4%	-
	52300	RETIREMENT CONTRIBUTIONS	5,502	5,535	5,942	5,938	-	-	-	-	-	-	-	-
	52700	WORKERS' COMPENSATION	175	177	178	178	132	163	166	171	171	5	2.8%	-
	52800	HEALTH INSURANCE	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	-	0.0%	-
	53010	PURCHASED PROFESSIONAL SE	-	-	-	-	-	-	-	10,000	10,000	10,000	-	-

	53520	OTHER TECHNICAL SERVICES	21,500	29,235	33,000	35,515	33,000	43,197	53,000	57,000	57,000	4,000	7.5%	-
	54320	TECHNOLOGY RELATED REPAIR	10,500	8,340	10,500	13,303	15,000	15,347	15,000	15,000	15,000	-	0.0%	-
	54430	RENTAL OF COMPUTER RELATE	11,800	11,792	11,800	11,758	11,800	8,016	11,800	11,800	11,800	-	0.0%	-
	55300	COMMUNICATIONS	47,000	47,299	47,000	41,959	43,000	38,492	55,760	62,000	62,000	6,240	11.2%	-
	56500	SUPPLIES - TECHNOLOGY REL	5,000	5,694	5,000	10,278	5,000	7,677	5,000	5,000	5,000	-	0.0%	-
	57340	TECHNOLOGY - RELATED HARD	25,000	12,324	13,500	16,267	13,500	9,953	13,500	13,500	13,500	-	0.0%	-
INFORMATION TECHNOLOGY 414300			197,908	194,685	199,606	209,294	196,566	198,784	231,558	253,681	253,681	22,123	9.6%	-
INLAND/WETLANDS 416300	51610	REGULAR EMPLOYEES	2,069	1,635	2,088	2,450	2,100	1,779	2,100	2,100	2,100	-	0.0%	-
	52200	EMPLOYER SHARE SOCIAL SEC	158	125	160	187	161	136	161	161	161	(0)	(0.2%)	-
	52700	WORKERS' COMPENSATION	6	4	6	6	6	4	5	5	5	0	0.8%	-
	53010	PURCHASED PROFESSIONAL SE	5,000	12,611	5,000	2,225	5,000	4,714	5,000	5,000	5,000	-	0.0%	-
	53200	PROFESSIONAL EDUCATIONAL	350	20	350	5	350	325	350	350	350	-	0.0%	-
	55400	ADVERTISING	650	945	650	837	650	879	650	650	650	-	0.0%	-
	56100	GENERAL SUPPLIES	300	-	300	100	300	-	300	300	300	-	0.0%	-
	58100	DUES & FEES	150	150	150	-	150	-	150	150	150	-	0.0%	-
INLAND/WETLANDS 416300			8,683	15,490	8,704	5,810	8,717	7,837	8,716	8,716	8,716	(0)	0.0%	-
INSURANCE 415700	52700	WORKERS' COMPENSATION	-	-	-	-	-	-	-	-	-	-	-	-
	55200	INSURANCE OTHER THAN EMPL	366,000	366,043	377,000	392,174	391,000	398,458	420,000	433,000	433,000	13,000	3.1%	-
INSURANCE 415700			366,000	366,043	377,000	392,174	391,000	398,458	420,000	433,000	433,000	13,000	3.1%	-
LAND USE 415101	51610	REGULAR EMPLOYEES	289,980	233,341	228,996	203,278	237,045	210,391	245,212	237,815	237,815	(7,397)	(3.0%)	-
	51630	OVERTIME	2,339	2,958	2,339	3,169	-	1,948	7,500	7,500	7,500	-	0.0%	-
	51900	OTHER SALARIES	5,128	4,820	5,128	4,800	7,468	10,022	-	15,000	15,000	15,000	-	-
	52100	GROUP INSURANCE	1,755	1,275	1,207	1,062	1,095	1,091	1,124	1,152	1,152	28	2.5%	-
	52200	EMPLOYER SHARE SOCIAL SEC	22,442	17,324	17,518	15,161	18,705	16,163	19,332	19,914	19,914	582	3.0%	-
	52300	RETIREMENT CONTRIBUTIONS	20,356	17,665	14,630	14,496	-	-	-	-	-	-	-	-
	52302	DEFINED CONTRIBUTION ER	-	-	-	3,056	3,335	3,491	3,629	3,816	3,816	187	5.1%	-
	52700	WORKERS' COMPENSATION	4,201	5,069	5,153	5,257	3,828	3,828	4,436	3,922	3,922	(514)	(11.6%)	-
	52800	HEALTH INSURANCE	71,473	43,262	38,131	36,566	38,887	37,279	40,585	33,331	33,331	(7,254)	(17.9%)	-
	52850	DENTAL INSURANCE	3,666	1,962	1,794	1,358	1,508	1,340	1,430	1,430	1,430	-	0.0%	-
	53010	PURCHASED PROFESSIONAL SE	15,000	26,312	35,000	25,301	35,000	54,193	35,000	35,000	35,000	-	0.0%	-
	53200	PROFESSIONAL EDUCATIONAL	1,000	665	1,000	478	1,000	70	1,000	1,000	1,000	-	0.0%	-
	53520	OTHER TECHNICAL SERVICES	5,750	6,189	5,750	6,175	5,750	4,244	5,750	5,750	5,750	-	0.0%	-
	55301	POSTAGE	2,000	1,319	2,000	2,121	2,000	1,424	2,000	2,000	2,000	-	0.0%	-
	55800	TRAVEL REIMBURSEMENT	1,500	489	1,500	654	1,500	820	1,500	1,500	1,500	-	0.0%	-
	56100	GENERAL SUPPLIES	1,000	1,321	1,000	1,012	1,000	1,363	1,000	1,000	1,000	-	0.0%	-
	56400	BOOKS AND PERIODICALS	150	-	150	-	150	-	150	150	150	-	0.0%	-
	56500	SUPPLIES - TECHNOLOGY REL	500	481	500	-	500	210	500	500	500	-	0.0%	-
	57350	TECHNOLOGY SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-
	58100	DUES & FEES	1,300	723	1,300	285	1,300	255	1,300	1,300	1,300	-	0.0%	-
LAND USE 415101			449,540	365,175	363,096	324,229	360,071	348,132	371,448	372,080	372,080	632	0.2%	-
LEGAL SERVICES 413900	53010	PURCHASED PROFESSIONAL SE	-	-	-	-	-	653	-	-	-	-	-	-

	54010	PURCHASED PROPERTY SERVIC	3,450	3,450	3,450	-	3,450	3,450	3,450	3,450	3,450	-	0.0%	-
	54300	REPAIRS & MAINTENANCE	9,000	11,977	9,000	12,691	9,000	5,565	9,000	9,000	9,000	-	0.0%	-
	56260	FUEL	7,022	2,500	7,022	3,187	7,022	3,164	7,022	7,022	7,022	-	0.0%	-
MARINE PATROL 421700			59,890	40,610	61,015	46,930	61,676	35,922	62,727	65,529	65,529	2,802	4.5%	-
NURSING 441100	51617	CLERICAL SUPPORT	1,000	1,215	1,200	1,150	1,200	1,373	1,200	1,200	1,200	-	0.0%	-
	52200	EMPLOYER SHARE SOCIAL SEC	-	93	-	88	-	105	-	-	-	-	-	-
	52700	WORKERS' COMPENSATION	-	57	-	46	-	61	-	-	-	-	-	-
	53010	PURCHASED PROFESSIONAL SE	27,185	22,598	27,185	35,153	36,287	33,455	36,287	37,808	37,808	1,521	4.2%	-
	53040	NURSING SERVICES	14,836	7,800	14,636	14,100	14,636	17,206	14,636	14,636	14,636	-	0.0%	-
	56120	ADMIN SUPPLIES	1,000	1,826	1,000	1,069	1,000	982	1,000	1,000	1,000	-	0.0%	-
NURSING 441100			44,021	33,589	44,021	51,606	53,123	53,182	53,123	54,644	54,644	1,521	2.9%	-
PARKS - OTHER 450505	54300	REPAIRS & MAINTENANCE	3,000	6,620	3,000	6,731	4,000	3,196	5,000	5,000	5,000	-	0.0%	-
	54301	BUILDING MAINTENANCE	-	66	-	-	-	-	-	-	-	-	-	-
	54303	GROUNDS MAINTENANCE	5,600	7,772	5,600	6,518	5,600	5,089	6,000	6,000	6,000	-	0.0%	-
	54310	NON-TECHNOLOGY RELATED RE	-	-	-	-	-	-	-	-	-	-	-	-
	54411	WATER/SEWER	15,800	18,884	15,800	21,104	17,000	24,641	18,000	24,000	24,000	6,000	33.3%	-
	54423	CUSTODIAL SERVICES	-	-	-	300	-	37	-	-	-	-	-	-
	54424	LAWN CARE	23,000	26,740	25,000	26,711	25,000	28,391	26,000	28,000	28,000	2,000	7.7%	-
	55300	COMMUNICATIONS	800	1,498	800	2,172	1,800	1,861	-	-	-	-	-	-
	56010	SUPPLIES	11,000	13,361	11,000	10,653	11,000	8,633	11,000	11,000	11,000	-	0.0%	-
	56100	GENERAL SUPPLIES	-	-	-	114	-	358	-	-	-	-	-	-
	56220	ELECTRICITY	4,080	3,575	4,080	5,577	4,500	8,525	5,000	8,500	8,500	3,500	70.0%	-
PARKS - OTHER 450505			63,280	78,516	65,280	79,880	68,900	80,731	71,000	82,500	82,500	11,500	16.2%	-
PARKS VICKY DUFFY PAV 450503	51620	PART TIME/SEASONAL EMPLOY	-	-	-	5,345	-	4,140	-	2,500	2,500	2,500	-	-
	52200	EMPLOYER SHARE SOCIAL SEC	-	-	-	391	-	332	-	-	-	-	-	-
	52600	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-	-	-	-	-
	52700	WORKERS' COMPENSATION	-	-	-	189	-	-	-	-	-	-	-	-
	54302	FIRE / SECURITY MAINTENAN	500	408	500	468	500	468	500	500	500	-	0.0%	-
	54308	HVAC MAINTENANCE	1,200	2,174	1,200	1,246	1,200	900	1,200	1,200	1,200	-	0.0%	-
	54411	WATER/SEWER	1,200	2,215	1,200	2,397	2,200	1,171	2,400	2,800	2,800	400	16.7%	-
	54423	CUSTODIAL SERVICES	4,700	1,625	5,000	2,374	5,000	5,402	5,000	5,400	5,400	400	8.0%	-
	55300	COMMUNICATIONS	-	586	-	2,192	2,040	1,054	-	-	-	-	-	-
	56210	NATURAL GAS	1,700	1,444	1,700	1,691	1,700	1,793	1,700	1,700	1,700	-	0.0%	-
	56220	ELECTRICITY	2,700	3,037	2,700	3,246	2,800	3,378	3,200	3,400	3,400	200	6.3%	-
PARKS VICKY DUFFY PAV 450503			12,000	11,489	12,300	19,539	15,440	18,638	14,000	17,500	17,500	3,500	25.0%	-
PD - FIELD SERVICE 420101	51610	REGULAR EMPLOYEES	2,207,895	2,066,127	2,274,266	2,156,751	2,349,149	2,111,069	2,395,452	2,473,963	2,434,435	38,983	1.6%	(39,528)
	51611	VACATION DAY COVERAGE	92,913	75,260	150,743	79,775	111,547	102,931	129,121	144,201	139,823	10,702	8.3%	(4,378)
	51612	ADDITIONAL HOURS	31,933	37,931	32,978	52,418	34,103	61,101	35,130	35,733	35,420	290	0.8%	(313)
	51613	EXTRA PERSONNEL	60,718	54,521	62,705	76,853	64,843	161,162	66,798	67,973	67,349	551	0.8%	(624)
	51614	PROFESSIONAL DEVELOPMENT	64,372	38,915	66,479	99,044	68,746	65,966	70,818	72,032	71,402	584	0.8%	(630)
	51615	SICK/INJURED	54,316	34,577	58,792	29,908	58,076	16,811	63,357	69,879	66,348	2,991	4.7%	(3,531)

51616	SPECIAL ASSIGNMENT	21,139	6,976	21,831	6,041	22,575	6,472	23,256	23,654	23,447	191	0.8%	(207)	
51618	HOLIDAY REPLACEMENT	24,684	369	-	-	22,215	-	55,847	70,384	67,494	11,647	20.9%	(2,890)	
51630	OVERTIME	-	-	-	-	-	-	-	-	-	-	-	-	
51910	ADVANCE PAY	-	-	-	-	-	-	-	-	-	-	-	-	
52100	GROUP INSURANCE	16,346	14,717	17,353	14,418	15,704	14,079	16,510	16,795	16,526	16	0.1%	(269)	
52200	EMPLOYER SHARE SOCIAL SEC	203,650	174,321	212,234	189,429	219,473	194,701	226,162	233,558	230,242	4,080	1.8%	(3,316)	
52300	RETIREMENT CONTRIBUTIONS	174,642	163,394	192,570	183,591	-	-	-	-	-	-	-	-	
52302	DEFINED CONTRIBUTION ER	-	3,019	-	8,979	6,498	12,707	13,246	24,531	17,610	4,364	32.9%	(6,921)	
52600	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-	-	-	-	-	
52700	WORKERS' COMPENSATION	-	-	-	-	-	(2,810)	-	-	-	-	-	-	
52800	HEALTH INSURANCE	444,211	386,955	395,948	394,144	442,497	375,065	417,350	484,760	484,154	66,804	16.0%	(606)	
52850	DENTAL INSURANCE	24,071	16,666	18,335	14,211	16,775	14,186	16,432	19,344	19,318	2,886	17.6%	(26)	
52901	LONGEVITY	14,800	14,800	13,500	13,500	14,200	12,100	13,100	11,000	11,000	(2,100)	(16.0%)	-	
52902	HOLIDAY PAYOUT	71,650	63,558	78,260	74,860	86,274	46,135	64,534	56,935	57,160	(7,374)	(11.4%)	225	
52903	DEGREE STIPEND	9,250	8,250	10,000	9,500	10,250	9,500	10,500	14,000	13,500	3,000	28.6%	(500)	
52904	K-9	20,268	20,712	20,720	15,000	21,192	16,242	21,666	22,316	22,316	650	3.0%	-	
52905	UNIFORM CLEANIN	36,030	19,168	36,030	83,043	35,340	36,346	35,340	34,749	34,749	(591)	(1.7%)	-	
54301	BUILDING MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	
PD - FIELD SERVICE 420101		3,572,888	3,200,236	3,662,744	3,501,465	3,599,457	3,253,763	3,674,619	3,875,807	3,812,293	137,674	3.7%	(63,514)	
PD - SUPPORT SERVICE 420102	51610	REGULAR EMPLOYEES	531,470	503,846	532,288	490,558	583,208	565,537	610,231	624,290	624,290	14,059	2.3%	-
	51611	VACATION DAY COVERAGE	49,958	45,312	55,700	49,829	50,809	57,873	47,082	76,326	76,326	29,244	62.1%	-
	51612	ADDITIONAL HOURS	1,252	367	1,261	554	1,381	387	1,446	1,633	1,633	187	12.9%	-
	51613	EXTRA PERSONNEL	48,089	47,786	48,434	44,788	53,053	44,051	55,541	62,729	62,729	7,188	12.9%	-
	51614	PROFESSIONAL DEVELOPMENT	9,309	4,576	9,376	19,662	10,266	10,047	10,752	12,143	12,143	1,391	12.9%	-
	51615	SICK/INJURED	14,426	13,954	13,720	18,263	14,144	20,881	16,660	16,728	16,728	68	0.4%	-
	51616	SPECIAL ASSIGNMENT	1,620	3,313	1,632	6,106	1,786	3,386	1,871	2,113	2,113	242	12.9%	-
	51617	CLERICAL SUPPORT	74,590	71,899	75,858	70,141	65,155	67,559	67,373	69,057	69,057	1,684	2.5%	-
	51619	COMMUNITY SERVICE OFFICER	16,036	22,295	16,362	20,233	16,698	22,500	17,187	17,622	17,622	435	2.5%	-
	51630	OVERTIME	-	632	-	-	-	283	-	-	-	-	-	-
	51631	IT SUPPORT	52,148	51,575	53,191	59,214	54,255	54,526	55,889	57,286	57,286	1,397	2.5%	-
	51632	CUSTODIAL	48,749	51,843	50,752	53,763	52,508	28,256	53,919	55,499	55,499	1,580	2.9%	-
	51910	ADVANCE PAY	-	-	-	-	-	-	-	-	-	-	-	-
	52100	GROUP INSURANCE	4,258	4,027	4,607	3,719	4,221	4,182	4,680	4,731	4,731	51	1.1%	-
	52200	EMPLOYER SHARE SOCIAL SEC	65,635	64,077	67,001	64,715	69,834	68,442	73,413	77,179	77,179	3,766	5.1%	-
	52300	RETIREMENT CONTRIBUTIONS	33,981	32,742	31,245	31,331	-	-	-	-	-	-	-	-
	52302	DEFINED CONTRIBUTION ER	16,342	16,139	20,506	20,420	23,558	18,838	21,631	21,800	21,800	169	0.8%	-
	52600	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	-	-	-	-	-	-	-
	52700	WORKERS' COMPENSATION	-	-	-	3	-	-	-	-	-	-	-	-
	52800	HEALTH INSURANCE	88,477	72,072	82,518	55,462	84,125	68,661	94,811	84,053	84,053	(10,758)	(11.3%)	-
	52850	DENTAL INSURANCE	4,135	2,735	3,328	1,671	2,964	2,284	3,510	3,146	3,146	(364)	(10.4%)	-
	52902	HOLIDAY PAYOUT	7,070	7,076	8,622	8,839	9,597	9,082	10,197	10,425	10,425	228	2.2%	-

	52903	DEGREE STIPEND	3,250	3,250	3,250	2,750	3,000	2,500	2,500	3,000	3,000	500	20.0%	-	
	52905	UNIFORM CLEANIN	13,302	1,937	13,302	1,787	12,612	1,869	12,612	12,612	12,612	-	0.0%	-	
	53535	POLICE SERVICE INFO TECH	-	-	-	-	-	-	-	-	-	-	-	-	
	PD - SUPPORT SERVICE 420102		1,084,097	1,021,453	1,092,953	1,023,808	1,113,174	1,051,144	1,161,305	1,212,372	1,212,372	51,067	4.4%	-	
	PD GENERAL EXPENDITURES 420103	52700	WORKERS' COMPENSATION	102,115	110,404	106,000	117,673	80,960	80,960	101,000	110,000	110,000	9,000	8.9%	-
		52900	OTHER EMPLOYEE BENEFITS	1,500	1,250	1,500	1,280	1,500	1,280	1,500	1,500	1,500	-	0.0%	-
		52905	UNIFORM CLEANIN	-	510	-	480	-	-	-	-	-	-	-	-
		53020	LEGAL SERVICES	7,000	30,125	7,000	48,254	7,000	51,095	7,000	7,000	7,000	-	0.0%	-
		53070	SELECTION/RECRUITMENT	-	-	-	-	-	-	-	-	-	-	-	-
		53071	SELECTION RECRUITMENT	2,000	2,940	2,000	2,286	2,000	6,232	2,000	7,000	7,000	5,000	250.0%	-
		53072	MEDICAL PHYSICALS	1,000	-	1,000	1,050	1,000	2,927	1,000	1,000	1,000	-	0.0%	-
		53100	OFFICIAL/ADMIN SERVICES	8,940	4,556	8,940	7,954	8,940	6,936	8,940	8,940	8,940	-	0.0%	-
		53200	PROFESSIONAL EDUCATIONAL	19,520	16,852	19,520	27,606	19,520	28,381	19,520	19,520	19,520	-	0.0%	-
		53400	OTHER PROFESSIONAL SERVIC	-	-	-	-	-	-	-	-	-	-	-	-
		53531	CHIEF EXPENSES	1,700	1,407	1,700	679	1,700	1,401	1,700	1,700	1,700	-	0.0%	-
		53532	PRISONER CARE	1,000	197	1,000	162	1,000	193	1,000	1,000	1,000	-	0.0%	-
		53533	OSHA REQUIREMENTS	3,800	1,527	3,800	1,170	3,800	2,150	3,800	3,800	3,800	-	0.0%	-
		53534	FIRST RESPONDER MED EQUIP	9,800	7,056	9,800	6,847	9,800	9,013	9,800	9,800	9,800	-	0.0%	-
		53535	POLICE SERVICE INFO TECH	36,608	150,611	36,608	52,091	36,608	57,685	36,608	36,608	36,608	-	0.0%	-
		53536	POLICE SERVICE INVESTIGAT	7,500	5,057	7,500	3,740	7,500	2,776	7,500	7,500	7,500	-	0.0%	-
		53537	PD ACCOUNTABILITY MANDATE	-	-	2,491	2,800	2,491	920	2,491	2,491	2,491	-	0.0%	-
		54300	REPAIRS & MAINTENANCE	15,000	17,710	15,000	2,289	15,000	26,819	15,000	15,000	15,000	-	0.0%	-
		54301	BUILDING MAINTENANCE	30,500	55,240	30,500	45,814	30,500	59,822	30,500	30,500	30,500	-	0.0%	-
		54302	FIRE / SECURITY MAINTENAN	-	-	-	-	-	-	-	-	-	-	-	-
		54411	WATER/SEWER	2,800	3,387	2,800	4,245	2,800	4,299	2,800	2,800	2,800	-	0.0%	-
		54430	RENTAL OF COMPUTER RELATE	12,900	16,173	12,900	19,859	12,900	20,053	12,900	12,900	12,900	-	0.0%	-
		55300	COMMUNICATIONS	53,050	50,833	53,050	51,558	53,050	60,137	53,050	53,050	53,050	-	0.0%	-
		55301	POSTAGE	2,500	2,176	2,500	2,320	2,500	1,433	2,500	2,500	2,500	-	0.0%	-
		56005	JPMORGAN PAYMENT	-	-	-	-	-	-	-	-	-	-	-	-
		56120	ADMIN SUPPLIES	9,250	11,535	9,250	12,423	9,250	10,198	9,250	9,250	9,250	-	0.0%	-
		56210	NATURAL GAS	7,500	8,519	7,500	11,822	7,500	8,877	7,500	7,500	7,500	-	0.0%	-
		56220	ELECTRICITY	50,000	56,466	50,000	47,097	50,000	60,161	50,000	50,000	50,000	-	0.0%	-
		56260	FUEL	40,000	40,000	40,000	40,000	40,000	12,301	40,000	40,000	40,000	-	0.0%	-
		56900	OTHER SUPPLIES	15,500	166,894	15,500	52,550	15,500	91,268	15,500	15,500	15,500	-	0.0%	-
		57320	VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-
		57340	TECHNOLOGY - RELATED HARD	10,000	10,000	10,000	9,847	10,000	-	10,000	10,000	10,000	-	0.0%	-
		57390	OTHER EQUIPMENT	89,804	89,804	89,804	89,804	89,804	89,804	89,804	89,804	89,804	-	0.0%	-
	PD GENERAL EXPENDITURES 420103		541,287	861,229	547,663	663,700	522,623	697,121	542,663	556,663	556,663	14,000	2.6%	-	
	PLANNING COMMISSION 415300	51610	REGULAR EMPLOYEES	2,936	1,825	2,975	1,725	3,000	1,319	3,000	3,000	3,000	-	0.0%	-
		52200	EMPLOYER SHARE SOCIAL SEC	225	140	228	132	230	101	230	230	230	(1)	(0.2%)	-
		52700	WORKERS' COMPENSATION	8	5	8	4	8	3	7	7	7	0	2.9%	-

	52200	EMPLOYER SHARE SOCIAL SEC	-	31	1,530	1,049	1,530	652	-	-	-	-	-	-
	52700	WORKERS' COMPENSATION	-	25	1,450	881	1,048	273	-	-	-	-	-	-
	52800	HEALTH INSURANCE	-	-	-	2,162	-	-	-	-	-	-	-	-
	52850	DENTAL INSURANCE	-	-	-	92	-	-	-	-	-	-	-	-
	53010	PURCHASED PROFESSIONAL SE	1,000	3,079	1,000	2,300	1,000	1,161	1,000	1,000	1,000	-	0.0%	-
	53016	ENGINEERING	-	11,631	-	8,742	-	7,304	-	-	-	-	-	-
	53530	POLICE SERVICES	12,000	20,610	12,000	16,622	16,000	2,177	16,000	16,000	16,000	-	0.0%	-
	54011	TRIM & REMOVAL OF TREES	15,000	13,000	3,000	3,000	3,000	-	3,000	3,000	3,000	-	0.0%	-
	54012	CATCH BASIN CLEANING	10,000	2,396	10,000	12,749	10,000	6,297	10,000	10,000	10,000	-	0.0%	-
	54300	REPAIRS & MAINTENANCE	3,000	5,102	3,000	1,461	3,000	3,080	7,000	7,000	7,000	-	0.0%	-
	54303	GROUNDS MAINTENANCE	7,500	3,736	7,500	2,650	7,500	588	3,500	3,500	3,500	-	0.0%	-
	54311	ROAD MAINTENANCE	100,000	72,728	100,000	106,193	110,000	121,820	110,000	110,000	110,000	-	0.0%	-
	56011	STREET LINE STRIPES	10,000	2,199	10,000	8,470	10,000	10,000	10,000	12,000	12,000	2,000	20.0%	-
	56012	STREET SIGNS	6,000	7,293	7,000	6,607	7,000	3,210	7,000	7,000	7,000	-	0.0%	-
	56120	ADMIN SUPPLIES	1,800	1,426	1,800	1,498	1,800	2,003	1,800	2,200	2,200	400	22.2%	-
	56300	FOOD	-	585	-	-	-	-	-	-	-	-	-	-
	57010	PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-
	57400	INFRASTRUCTURE	390,000	282,793	400,000	402,588	450,000	400,314	475,000	500,000	500,000	25,000	5.3%	-
PW HIGHWAY AND STREET 430300			576,300	427,061	578,280	591,366	641,878	567,835	644,300	671,700	671,700	27,400	4.3%	-
PW SNOW AND ICE 430700	51630	OVERTIME	26,000	15,292	26,000	12,102	26,000	3,712	-	-	-	-	-	-
	52200	EMPLOYER SHARE SOCIAL SEC	-	867	1,989	880	1,989	269	-	-	-	-	-	-
	52700	WORKERS' COMPENSATION	-	527	1,885	615	1,362	155	-	-	-	-	-	-
	54103	SNOW PLOWING / SANDING	40,000	55,356	40,000	51,397	40,000	29,194	40,000	40,000	40,000	-	0.0%	-
	56300	FOOD	5,000	2,123	5,000	2,127	5,000	694	5,000	5,000	5,000	-	0.0%	-
PW SNOW AND ICE 430700			71,000	74,165	74,874	67,121	74,351	34,024	45,000	45,000	45,000	-	0.0%	-
PW VEHICLE/EQUIP MAINT 431300	54300	REPAIRS & MAINTENANCE	40,000	43,948	40,000	45,306	45,000	40,018	45,000	50,000	50,000	5,000	11.1%	-
	54320	TECHNOLOGY RELATED REPAIR	1,000	-	1,000	675	1,000	-	1,000	1,000	1,000	-	0.0%	-
	56260	FUEL	40,000	35,660	40,000	52,098	40,000	47,133	45,000	47,500	47,500	2,500	5.6%	-
PW VEHICLE/EQUIP MAINT 431300			81,000	79,608	81,000	98,079	86,000	87,151	91,000	98,500	98,500	7,500	8.2%	-
RECREATION 450301	51610	REGULAR EMPLOYEES	269,516	270,694	276,830	264,284	283,510	279,913	292,594	298,764	298,764	6,170	2.1%	-
	51612	ADDITIONAL HOURS	2,095	-	2,095	-	2,095	-	7,100	7,100	7,100	-	0.0%	-
	51620	PART TIME/SEASONAL EMPLOY	9,500	25,670	9,500	-	9,500	6,620	10,500	11,000	11,000	500	4.8%	-
	51621	LIFEGUARDS/INSTRUCTORS	33,000	26,536	40,000	38,319	49,000	42,509	49,000	51,500	51,500	2,500	5.1%	-
	51622	P&R ACTIVITY SUPERVISOR	-	-	-	-	-	-	-	-	-	-	-	-
	51623	FACILITY ATTENDENTS	26,000	27,961	34,000	39,270	38,000	51,632	42,000	44,100	44,100	2,100	5.0%	-
	51624	YOUTH CENTER SUPER	19,000	14,560	22,000	31,146	25,000	22,110	25,000	26,250	26,250	1,250	5.0%	-
	51625	P&R GYM SUPER	16,000	16,170	16,000	10,560	16,000	8,373	16,000	16,800	16,800	800	5.0%	-
	51626	P&R BUILDING SUPER	14,000	6,506	14,000	18,761	14,000	19,795	14,000	14,700	14,700	700	5.0%	-
	51627	P&R OFFICE COVERAGE	11,500	4,130	11,500	2,919	11,500	1,015	11,500	12,100	12,100	600	5.2%	-
	51630	OVERTIME	1,000	8,012	1,000	13,299	-	5,331	-	-	-	-	-	-
	51900	OTHER SALARIES	4,000	-	4,000	-	5,000	-	-	-	-	-	-	-

	54300	REPAIRS & MAINTENANCE	7,000	5,999	7,000	5,862	7,000	10,062	7,000	10,000	10,000	3,000	42.9%	-
	54301	BUILDING MAINTENANCE	1,500	929	2,000	1,840	2,500	2,338	3,000	3,000	3,000	-	0.0%	-
	54303	GROUNDS MAINTENANCE	300	433	500	2,020	700	1,942	1,000	1,000	1,000	-	0.0%	-
	54310	NON-TECHNOLOGY RELATED RE	6,650	4,661	6,650	4,684	7,200	9,898	7,200	8,000	8,000	800	11.1%	-
	54423	CUSTODIAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
	54424	LAWN CARE	500	588	500	840	500	372	500	500	500	-	0.0%	-
	55300	COMMUNICATIONS	400	1,214	400	1,965	1,920	1,657	-	-	-	-	-	-
	55500	PRINTING & BINDING	1,200	85	1,200	1,940	1,500	970	1,500	1,500	1,500	-	0.0%	-
	55800	TRAVEL REIMBURSEMENT	500	250	500	252	500	278	500	500	500	-	0.0%	-
	56100	GENERAL SUPPLIES	1,000	460	1,000	1,544	1,000	760	1,000	1,000	1,000	-	0.0%	-
	56220	ELECTRICITY	2,500	2,297	2,500	2,818	2,500	3,635	2,800	4,000	4,000	1,200	42.9%	-
	56900	OTHER SUPPLIES	-	268	-	-	-	-	-	-	-	-	-	-
	RECREATION MINI GOLF 450302		70,457	71,984	75,566	78,138	82,571	94,631	81,702	90,267	90,267	8,565	10.5%	-
REGISTRAR OF VOTERS 414900	51610	REGULAR EMPLOYEES	24,500	24,500	24,500	24,500	24,500	25,112	27,112	39,712	39,712	12,600	46.5%	-
	51613	EXTRA PERSONNEL	-	-	-	-	-	-	5,600	-	-	(5,600)	(100.0%)	-
	51620	PART TIME/SEASONAL EMPLOY	-	5,298	-	1,259	-	4,671	2,000	-	-	(2,000)	(100.0%)	-
	52100	GROUP INSURANCE	-	8	-	-	-	-	-	-	-	-	-	-
	52200	EMPLOYER SHARE SOCIAL SEC	1,874	2,278	1,874	1,971	1,874	2,191	1,921	3,038	3,038	1,117	58.1%	-
	52700	WORKERS' COMPENSATION	62	68	66	66	55	62	60	95	95	35	58.8%	-
	52800	HEALTH INSURANCE	-	72	-	-	-	-	-	-	-	-	-	-
	52801	RETIREE >65 HEALTH	-	-	-	-	-	-	-	-	-	-	-	-
	52802	RETIREE < 65 HEALTH	-	-	-	-	-	-	-	-	-	-	-	-
	52850	DENTAL INSURANCE	-	3	-	-	-	-	-	-	-	-	-	-
	53100	OFFICIAL/ADMIN SERVICES	20,000	19,758	10,000	10,172	10,000	18,136	10,000	10,000	10,000	-	0.0%	-
	53200	PROFESSIONAL EDUCATIONAL	1,200	3,190	1,200	120	1,200	380	1,200	1,200	1,200	-	0.0%	-
	53410	AUDIT/ACCOUNTING SERVICES	1,000	-	1,000	-	1,000	-	1,000	1,000	1,000	-	0.0%	-
	54300	REPAIRS & MAINTENANCE	2,000	1,380	2,000	1,350	2,000	1,500	1,500	1,500	1,500	-	0.0%	-
	54423	CUSTODIAL SERVICES	1,600	-	1,600	143	1,600	-	-	-	-	-	-	-
	55300	COMMUNICATIONS	1,500	1,489	1,500	1,643	1,500	1,850	1,500	1,500	1,500	-	0.0%	-
	55301	POSTAGE	950	1,667	950	1,220	950	1,565	1,300	1,300	1,300	-	0.0%	-
	55500	PRINTING & BINDING	250	260	250	405	250	260	350	350	350	-	0.0%	-
	55800	TRAVEL REIMBURSEMENT	450	-	450	-	450	-	-	-	-	-	-	-
	56100	GENERAL SUPPLIES	800	58	800	106	800	298	100	100	100	-	0.0%	-
	56120	ADMIN SUPPLIES	6,000	6,341	6,000	2,570	6,000	3,525	4,000	4,000	4,000	-	0.0%	-
	56430	PERIODICALS	7,000	8,980	7,000	3,564	7,000	5,529	7,000	7,000	7,000	-	0.0%	-
	56500	SUPPLIES - TECHNOLOGY REL	3,500	790	3,500	790	3,500	1,622	1,000	1,000	1,000	-	0.0%	-
	REGISTRAR OF VOTERS 414900		72,686	76,140	62,690	49,879	62,679	66,701	65,643	71,796	71,796	6,153	9.4%	-
RETIREE HEALTH INS 414200	52100	GROUP INSURANCE	38,000	37,058	38,000	40,105	38,590	42,548	42,600	45,000	45,000	2,400	5.6%	-
	52800	HEALTH INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-
	52801	RETIREE >65 HEALTH	147,000	135,607	147,000	139,328	154,676	143,099	146,000	160,000	160,000	14,000	9.6%	-
	52802	RETIREE < 65 HEALTH	60,000	57,537	63,000	64,420	75,432	80,083	83,000	110,000	110,000	27,000	32.5%	-

	52850	DENTAL INSURANCE	16,000	12,945	16,000	11,770	12,152	14,043	14,500	14,500	14,500	-	0.0%	-
RETIREE HEALTH INS 414200			261,000	243,147	264,000	255,623	280,850	279,773	286,100	329,500	329,500	43,400	15.2%	-
SELECTMEN 411100	51610	REGULAR EMPLOYEES	294,113	302,230	309,412	312,511	283,595	285,691	294,143	299,352	299,352	5,209	1.8%	-
	51611	VACATION DAY COVERAGE	2,100	-	2,100	-	2,100	-	2,100	-	-	(2,100)	(100.0%)	-
	51612	ADDITIONAL HOURS	-	-	-	-	-	-	-	-	-	-		-
	51630	OVERTIME	-	13	-	205	-	92	-	2,100	2,100	2,100		-
	52100	GROUP INSURANCE	1,996	2,040	2,264	2,042	1,872	1,832	1,869	1,916	1,916	47	2.5%	-
	52200	EMPLOYER SHARE SOCIAL SEC	22,879	22,638	23,919	23,465	22,009	21,353	22,655	23,214	23,214	559	2.5%	-
	52300	RETIREMENT CONTRIBUTIONS	20,982	21,736	23,497	23,665	-	-	-	-	-	-		-
	52302	DEFINED CONTRIBUTION ER	2,489	2,773	2,549	2,766	-	-	-	-	-	-		-
	52700	WORKERS' COMPENSATION	792	792	835	843	557	557	626	718	718	92	14.8%	-
	52800	HEALTH INSURANCE	37,079	32,787	34,899	33,171	33,675	32,988	35,668	35,746	35,746	78	0.2%	-
	52850	DENTAL INSURANCE	1,664	1,347	1,456	1,185	1,300	1,340	1,430	1,404	1,404	(26)	(1.8%)	-
	53200	PROFESSIONAL EDUCATIONAL	2,300	761	2,300	1,843	2,300	1,308	2,300	2,300	2,300	-	0.0%	-
	53900	OTHER PURCHASED PROFESSIO	8,500	5,627	8,500	2,862	8,500	4,651	8,500	8,500	8,500	-	0.0%	-
	55300	COMMUNICATIONS	800	320	800	322	800	340	800	800	800	-	0.0%	-
	55301	POSTAGE	1,200	1,388	1,200	1,294	1,200	901	1,200	1,200	1,200	-	0.0%	-
	55400	ADVERTISING	4,100	3,122	4,100	6,371	4,100	3,745	4,100	4,100	4,100	-	0.0%	-
	56005	JPMORGAN PAYMENT	-	-	-	-	-	-	-	-	-	-		-
	56100	GENERAL SUPPLIES	1,700	1,124	1,700	1,107	1,700	1,337	1,700	1,700	1,700	-	0.0%	-
	58100	DUES & FEES	325	650	325	260	325	70	325	325	325	-	0.0%	-
SELECTMEN 411100			403,019	399,348	419,856	413,912	364,033	356,205	377,416	383,375	383,375	5,959	1.6%	-
SOCIAL SRVS 442700	51610	REGULAR EMPLOYEES	78,051	69,459	79,362	81,805	80,991	85,078	87,035	89,197	89,197	2,162	2.5%	-
	51630	OVERTIME	700	937	700	324	700	984	700	700	700	-	0.0%	-
	51900	OTHER SALARIES	-	-	-	-	-	-	-	-	-	-		-
	52100	GROUP INSURANCE	359	376	407	354	370	376	381	391	391	10	2.6%	-
	52200	EMPLOYER SHARE SOCIAL SEC	5,971	4,987	6,071	6,399	6,272	6,723	6,429	6,900	6,900	471	7.3%	-
	52300	RETIREMENT CONTRIBUTIONS	5,544	5,595	5,988	5,876	-	-	-	-	-	-		-
	52700	WORKERS' COMPENSATION	3,079	3,065	214	3,813	158	158	199	214	214	15	7.6%	-
	52800	HEALTH INSURANCE	10,974	9,405	10,064	1,000	1,000	1,000	1,000	1,000	1,000	-	0.0%	-
	52850	DENTAL INSURANCE	468	379	416	-	-	-	-	-	-	-		-
	53500	TECHNICAL SERVICES	-	-	1,500	-	1,500	1,140	1,500	1,500	1,500	-	0.0%	-
	55300	COMMUNICATIONS	1,039	607	1,039	857	1,039	830	1,039	1,039	1,039	-	0.0%	-
	55301	POSTAGE	390	-	390	253	390	-	390	390	390	-	0.0%	-
	55510	PHOTOCOPY COSTS	235	-	235	-	235	133	235	235	235	-	0.0%	-
	55800	TRAVEL REIMBURSEMENT	878	-	878	354	878	384	878	878	878	-	0.0%	-
	56100	GENERAL SUPPLIES	1,100	175	1,100	643	1,100	1,131	1,100	1,100	1,100	-	0.0%	-
	56210	NATURAL GAS	486	441	486	555	486	519	486	486	486	-	0.0%	-
	56220	ELECTRICITY	725	961	725	565	725	798	725	725	725	-	0.0%	-
	56240	OIL	-	-	-	-	-	-	-	-	-	-		-
	56900	OTHER SUPPLIES	11,000	11,560	11,000	15,384	11,000	13,290	11,000	11,000	11,000	-	0.0%	-

	58100	DUES & FEES	800	470	800	275	800	395	800	800	800	-	0.0%	-
SOCIAL SRVS 442700			121,799	108,417	121,375	118,457	107,644	112,939	113,897	116,555	116,555	2,658	2.3%	-
STREET LIGHTING 431100	54300	REPAIRS & MAINTENANCE	20,000	23,246	20,000	18,388	20,000	10,781	25,000	25,000	25,000	-	0.0%	-
	56220	ELECTRICITY	78,000	50,608	60,000	33,905	60,000	42,158	55,000	55,000	40,000	(15,000)	(27.3%)	(15,000)
	58300	DEBT-RELATED EXPENDITURES	54,000	13,428	-	-	-	-	-	-	-	-	-	-
STREET LIGHTING 431100			152,000	87,282	80,000	52,293	80,000	52,939	80,000	80,000	65,000	(15,000)	-18.8%	(15,000)
TAX COLLECTOR 413500	51610	REGULAR EMPLOYEES	124,445	124,923	126,928	134,342	129,749	128,753	131,339	134,633	134,633	3,294	2.5%	-
	51630	OVERTIME	1,100	44	1,100	-	500	-	500	500	500	-	0.0%	-
	52100	GROUP INSURANCE	870	841	923	789	836	800	849	875	875	26	3.0%	-
	52200	EMPLOYER SHARE SOCIAL SEC	9,520	9,090	9,710	9,980	10,125	9,660	10,162	10,414	10,414	252	2.5%	-
	52300	RETIREMENT CONTRIBUTIONS	10,601	10,650	11,424	9,552	-	-	-	-	-	-	-	-
	52302	DEFINED CONTRIBUTION ER	-	-	-	1,437	-	10,303	10,507	10,839	10,839	332	3.2%	-
	52700	WORKERS' COMPENSATION	336	327	149	362	110	110	120	138	138	18	14.9%	-
	52800	HEALTH INSURANCE	33,819	29,733	31,847	30,561	31,957	28,294	30,700	30,960	30,960	260	0.8%	-
	52850	DENTAL INSURANCE	1,664	1,347	1,456	1,029	1,300	1,193	1,300	1,378	1,378	78	6.0%	-
	53010	PURCHASED PROFESSIONAL SE	17,611	18,394	18,775	18,292	19,328	36,278	19,328	22,500	22,500	3,172	16.4%	-
	53400	OTHER PROFESSIONAL SERVIC	250	250	250	500	250	250	250	1,250	1,250	1,000	400.0%	-
	55301	POSTAGE	14,500	13,739	14,500	7,178	14,500	12,739	14,500	15,000	15,000	500	3.4%	-
	55400	ADVERTISING	700	804	800	982	800	1,040	800	1,100	1,100	300	37.5%	-
	56100	GENERAL SUPPLIES	500	394	500	1,246	500	1,459	500	1,300	1,300	800	160.0%	-
	58100	DUES & FEES	500	175	500	210	500	80	500	500	500	-	0.0%	-
TAX COLLECTOR 413500			216,416	210,711	218,862	216,460	210,455	230,959	221,355	231,387	231,387	10,032	4.5%	-
THE KATE 451100	54010	PURCHASED PROPERTY SERVIC	-	-	-	-	-	-	-	-	-	-	-	-
	54102	SEPTIC CLEANING/HAUL	600	-	600	-	600	410	600	600	600	-	0.0%	-
	54300	REPAIRS & MAINTENANCE	15,000	14,964	17,000	8,486	17,000	18,322	17,000	17,000	17,000	-	0.0%	-
	54301	BUILDING MAINTENANCE	4,000	2,417	4,000	-	4,000	-	4,000	4,000	4,000	-	0.0%	-
	54302	FIRE / SECURITY MAINTENAN	-	252	-	288	-	288	-	-	-	-	-	-
	54308	HVAC MAINTENANCE	10,200	10,200	10,200	10,200	10,200	10,200	10,200	10,200	10,200	-	0.0%	-
	54411	WATER/SEWER	1,700	1,517	1,700	2,344	1,700	1,912	1,700	1,700	1,700	-	0.0%	-
	56210	NATURAL GAS	8,000	9,156	8,000	7,166	8,000	7,106	8,000	8,000	8,000	-	0.0%	-
	56220	ELECTRICITY	30,000	21,873	30,000	36,412	30,000	32,410	30,000	32,500	32,500	2,500	8.3%	-
THE KATE 451100			69,500	60,379	71,500	64,896	71,500	70,648	71,500	74,000	74,000	2,500	3.5%	-
TOWN CLERK 414701	51610	REGULAR EMPLOYEES	168,947	169,212	172,033	182,705	175,959	170,926	177,123	184,169	184,169	7,046	4.0%	-
	51630	OVERTIME	1,000	648	1,000	-	1,000	318	1,000	1,000	1,000	-	0.0%	-
	51900	OTHER SALARIES	-	915	-	-	-	-	-	-	-	-	-	-
	52100	GROUP INSURANCE	897	869	953	813	863	856	887	917	917	30	3.4%	-
	52200	EMPLOYER SHARE SOCIAL SEC	12,981	12,816	13,161	14,499	13,537	13,072	13,626	14,165	14,165	539	4.0%	-
	52300	RETIREMENT CONTRIBUTIONS	14,360	14,467	15,483	13,963	-	-	-	-	-	-	-	-
	52302	DEFINED CONTRIBUTION ER	-	-	-	541	-	7,477	7,839	8,244	8,244	405	5.2%	-
	52700	WORKERS' COMPENSATION	455	447	464	519	346	412	428	444	444	16	3.8%	-
	52800	HEALTH INSURANCE	22,066	19,387	20,874	19,825	20,754	20,021	20,869	21,077	21,077	208	1.0%	-

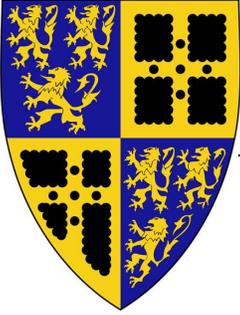
	52850	DENTAL INSURANCE	936	763	832	609	728	760	780	780	780	-	0.0%	-
	53010	PURCHASED PROFESSIONAL SE	34,000	30,018	34,000	30,850	34,000	28,491	34,000	34,000	34,000	-	0.0%	-
	54300	REPAIRS & MAINTENANCE	-	-	-	-	-	553	-	-	-	-	-	-
	55301	POSTAGE	2,300	2,681	2,300	1,048	2,300	1,447	2,300	2,300	2,300	-	0.0%	-
	56010	SUPPLIES	1,000	1,460	1,000	278	1,000	1,004	1,000	1,000	1,000	-	0.0%	-
	56100	GENERAL SUPPLIES	600	442	600	342	600	496	600	600	600	-	0.0%	-
	56900	OTHER SUPPLIES	500	-	500	-	500	-	500	500	500	-	0.0%	-
	58100	DUES & FEES	800	325	800	510	800	480	800	800	800	-	0.0%	-
TOWN CLERK 414701			260,842	254,450	264,000	266,502	252,387	246,313	261,752	269,997	269,997	8,245	3.1%	-
TOWN HALL 419900	51610	REGULAR EMPLOYEES	247,514	253,013	253,724	242,042	261,549	179,321	228,004	227,799	197,799	(30,205)	(13.2%)	(30,000)
	51612	ADDITIONAL HOURS	-	-	-	-	-	-	-	-	-	-	-	-
	51630	OVERTIME	10,000	-	10,000	723	10,000	1,890	-	-	-	-	-	-
	51900	OTHER SALARIES	-	-	-	-	-	-	-	-	-	-	-	-
	51910	ADVANCE PAY	-	-	-	1,031	-	-	-	-	-	-	-	-
	52100	GROUP INSURANCE	322	313	344	194	313	-	313	313	313	(0)	(0.0%)	-
	52200	EMPLOYER SHARE SOCIAL SEC	19,697	18,118	19,410	17,332	20,773	12,734	17,442	17,427	17,427	(15)	(0.1%)	-
	52300	RETIREMENT CONTRIBUTIONS	8,407	8,439	5,061	7,193	-	-	-	-	-	-	-	-
	52302	DEFINED CONTRIBUTION ER	9,967	10,839	14,247	11,244	11,451	10,090	8,550	13,235	13,235	4,685	54.8%	-
	52700	WORKERS' COMPENSATION	3,604	1,560	3,604	1,719	2,606	1,482	21	22	22	1	4.6%	-
	52800	HEALTH INSURANCE	38,067	32,559	34,947	25,259	35,962	8,386	8,736	8,327	8,327	(410)	(4.7%)	-
	52850	DENTAL INSURANCE	1,586	1,277	1,378	687	1,144	-	1,144	1,144	1,144	-	0.0%	-
	52900	OTHER EMPLOYEE BENEFITS	300	-	300	-	300	-	300	300	300	-	0.0%	-
	53010	PURCHASED PROFESSIONAL SE	-	2,000	-	1,400	-	13,438	-	-	30,000	30,000	-	30,000
	54100	UTILITY SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
	54102	SEPTIC CLEANING/HAUL	300	-	300	540	300	840	300	300	300	-	0.0%	-
	54300	REPAIRS & MAINTENANCE	-	2,668	-	32,294	-	66,166	-	-	-	-	-	-
	54301	BUILDING MAINTENANCE	25,000	30,054	35,000	49,155	35,000	66,798	40,000	50,000	40,000	-	0.0%	(10,000)
	54302	FIRE / SECURITY MAINTENAN	-	516	-	588	-	588	-	-	-	-	-	-
	54308	HVAC MAINTENANCE	20,500	22,743	20,500	21,244	20,500	30,393	20,500	20,500	20,500	-	0.0%	-
	54400	RENTALS	500	10,947	500	2,266	500	-	500	-	-	(500)	(100.0%)	-
	56010	SUPPLIES	16,420	12,057	16,420	29,126	16,420	20,287	20,000	20,000	20,000	-	0.0%	-
	56100	GENERAL SUPPLIES	4,000	1,675	4,000	2,710	4,000	1,634	4,000	4,000	4,000	-	0.0%	-
	56210	NATURAL GAS	19,000	13,784	19,000	17,480	19,000	22,137	19,000	22,000	22,000	3,000	15.8%	-
	56220	ELECTRICITY	68,000	54,000	58,000	51,040	58,000	64,259	63,000	65,000	65,000	2,000	3.2%	-
	57200	BUILDINGS	-	-	-	-	-	-	-	-	-	-	-	-
	57300	EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-
	58102	BANK FEES	-	-	-	-	-	679	-	700	700	700	-	-
TOWN HALL 419900			493,184	476,562	496,735	515,267	497,818	501,122	431,810	451,066	441,066	9,256	2.1%	(10,000)
TRANSFER STATION OPERATI 84010	51610	REGULAR EMPLOYEES	211,697	205,680	216,018	224,785	223,214	208,977	230,643	236,582	236,582	5,939	2.6%	-
	51620	PART TIME/SEASONAL EMPLOY	-	-	-	-	-	-	-	-	-	-	-	-
	51630	OVERTIME	-	781	-	1,381	-	1,339	-	-	-	-	-	-

	54425	DISPOSAL - TIRE	-	-	-	-	-	-	-	3,000	3,000	3,000	-
TS WASTE TRANSPORT/ DISPO 840300			340,900	295,918	340,900	298,949	340,900	339,254	340,900	343,900	343,900	3,000	0.9%
VITAL STATISTICS 414702	55301	POSTAGE	300	-	300	-	300	-	300	300	300	-	0.0%
	56010	SUPPLIES	300	-	300	299	300	755	300	300	300	-	0.0%
	56100	GENERAL SUPPLIES	250	62	250	218	250	-	250	250	250	-	0.0%
	56900	OTHER SUPPLIES	500	155	500	235	500	-	500	500	500	-	0.0%
VITAL STATISTICS 414702			1,350	217	1,350	752	1,350	755	1,350	1,350	1,350	-	0.0%
WASTE COLLECTION 431700	53010	PURCHASED PROFESSIONAL SE	24,990	31,935	32,500	34,123	34,000	35,708	36,000	38,000	38,000	2,000	5.6%
WASTE COLLECTION 431700			24,990	31,935	32,500	34,123	34,000	35,708	36,000	38,000	38,000	2,000	5.6%
WATER HYDRANT 432900	54411	WATER/SEWER	635,000	619,060	658,500	640,104	675,000	668,276	742,500	761,000	743,000	500	0.1%
WATER HYDRANT 432900			635,000	619,060	658,500	640,104	675,000	668,276	742,500	761,000	743,000	500	0.1%
WPCA ADMIN 821100	51610	REGULAR EMPLOYEES	149,328	154,399	152,671	157,615	110,239	111,047	113,569	51,799	51,799	(61,770)	(54.4%)
	52100	GROUP INSURANCE	419	710	755	706	353	354	364	375	375	11	2.9%
	52200	EMPLOYER SHARE SOCIAL SEC	11,423	11,742	11,679	11,997	8,433	8,590	8,688	3,963	3,963	(4,725)	(54.4%)
	52300	RETIREMENT CONTRIBUTIONS	7,677	7,854	8,324	8,791	-	-	-	-	-	-	-
	52302	DEFINED CONTRIBUTION ER	4,721	2,949	3,009	3,842	3,070	4,932	5,059	-	-	(5,059)	(100.0%)
	52700	WORKERS' COMPENSATION	403	505	403	439	291	297	291	291	291	-	0.0%
	52800	HEALTH INSURANCE	11,092	9,802	9,729	8,904	-	-	-	-	-	-	-
	52850	DENTAL INSURANCE	468	378	374	305	-	-	-	-	-	-	-
	53020	LEGAL SERVICES	30,000	20,000	10,000	2,025	10,000	-	10,000	10,000	10,000	-	0.0%
	53200	PROFESSIONAL EDUCATIONAL	1,000	85	1,000	-	1,000	180	1,000	750	750	(250)	(25.0%)
	53400	OTHER PROFESSIONAL SERVIC	35,000	32,187	60,000	60,474	90,000	91,502	90,000	155,000	155,000	65,000	72.2%
	53500	TECHNICAL SERVICES	2,200	2,150	2,250	2,300	2,500	2,415	2,650	3,300	3,300	650	24.5%
	54300	REPAIRS & MAINTENANCE	1,000	663	1,000	1,079	1,000	726	1,000	1,000	1,000	-	0.0%
	55301	POSTAGE	3,600	985	3,600	959	3,600	982	3,600	1,200	1,200	(2,400)	(66.7%)
	55400	ADVERTISING	2,000	811	2,000	300	2,000	840	2,000	2,000	2,000	-	0.0%
	55800	TRAVEL REIMBURSEMENT	1,000	-	1,000	-	1,000	-	1,000	1,000	1,000	-	0.0%
	55990	OTHER - OTHER PURCHASED S	2,500	1,156	2,500	1,045	2,500	1,000	2,500	1,500	1,500	(1,000)	(40.0%)
	56010	SUPPLIES	4,000	1,166	4,000	591	4,000	864	4,000	2,000	2,000	(2,000)	(50.0%)
	56100	GENERAL SUPPLIES	2,500	2,040	2,500	1,938	2,500	1,265	2,500	2,000	2,000	(500)	(20.0%)
	56260	FUEL	1,500	209	1,500	134	1,000	-	850	850	850	-	0.0%
	56900	OTHER SUPPLIES	4,000	2,013	6,000	75	6,000	-	6,000	6,000	6,000	-	0.0%
	57320	VEHICLES	-	-	-	-	-	-	-	-	-	-	-
WPCA ADMIN 821100			275,831	251,804	284,294	263,519	249,486	224,994	255,071	243,027	243,027	(12,044)	-4.7%
YFS 441900	56005	JPMORGAN PAYMENT	-	-	-	-	-	-	-	-	-	-	-
	56260	FUEL	-	-	-	-	-	-	-	-	-	-	-
	59101	TRANSFER OUT GG-NB	408,517	408,517	413,517	413,517	434,089	434,089	448,189	465,892	465,892	17,703	3.9%
YFS 441900			408,517	408,517	413,517	413,517	434,089	434,089	448,189	465,892	465,892	17,703	3.9%
ZBA 415502	51610	REGULAR EMPLOYEES	2,059	2,690	2,036	2,090	2,000	3,654	2,000	2,000	2,000	-	0.0%
	52200	EMPLOYER SHARE SOCIAL SEC	157	206	156	168	153	280	153	153	153	-	0.0%
	52700	WORKERS' COMPENSATION	6	7	6	6	5	9	5	5	5	(0)	(4.0%)

(18,000)
(18,000)

	53010	PURCHASED PROFESSIONAL SE	7,250	9,131	7,250	15,075	7,250	7,875	7,250	7,250	7,250	-	0.0%	-
	53200	PROFESSIONAL EDUCATIONAL	200	-	200	-	200	-	200	200	200	-	0.0%	-
	55400	ADVERTISING	3,600	3,645	3,600	2,972	3,600	3,103	3,600	3,600	3,600	-	0.0%	-
	56100	GENERAL SUPPLIES	200	-	200	200	200	-	200	200	200	-	0.0%	-
	58100	DUES & FEES	-	-	-	-	-	-	-	-	-	-	-	-
ZBA 415502			13,472	15,679	13,448	20,511	13,408	14,921	13,408	13,408	13,408	(0)	0.0%	-
ZONING COMMISSION 415501	51610	REGULAR EMPLOYEES	4,117	3,530	4,072	5,560	4,000	5,776	4,000	4,000	4,000	-	0.0%	-
	52200	EMPLOYER SHARE SOCIAL SEC	315	270	311	438	306	442	306	306	306	-	0.0%	-
	52700	WORKERS' COMPENSATION	11	9	11	14	11	15	10	10	10	(0)	(4.0%)	-
	53010	PURCHASED PROFESSIONAL SE	25,000	13,971	25,000	23,778	25,000	23,625	25,000	25,000	25,000	-	0.0%	-
	53200	PROFESSIONAL EDUCATIONAL	400	-	400	-	400	120	400	400	400	-	0.0%	-
	55400	ADVERTISING	3,000	2,669	3,000	3,578	3,000	4,087	3,000	3,000	3,000	-	0.0%	-
	55500	PRINTING & BINDING	1,500	666	1,500	1,043	1,500	417	1,500	1,500	1,500	-	0.0%	-
	55800	TRAVEL REIMBURSEMENT	-	-	-	-	-	-	-	-	-	-	-	-
	56100	GENERAL SUPPLIES	500	-	500	200	500	-	500	500	500	-	0.0%	-
ZONING COMMISSION 415501			34,843	21,115	34,794	34,611	34,717	34,482	34,716	34,716	34,716	(0)	0.0%	-
1			17,034,453	16,285,209	17,260,013	16,937,670	17,862,518	19,369,318	18,375,399	19,132,051	19,054,537	679,138	3.7%	(77,514)
DEBT SERVICE GG 480100	58010	DEBT SERVICE PRINCIPAL GG	3,212,695	1,251,882	3,209,844	1,231,882	3,071,844	1,032,882	3,071,844	2,579,687	2,579,687	(492,157)	(16.0%)	-
	58011	DEBT SERVICE PRINCIPA BOE	-	680,000	-	710,000	-	704,000	-	-	-	-	-	-
	58012	DEBT SVC PRIN SEWERS	-	295,000	-	385,000	-	560,000	-	-	-	-	-	-
	58013	DEBT SERVICE INT GG	-	388,475	-	332,220	-	278,590	-	-	-	-	-	-
	58014	DEBT SVC INT BOE	-	218,963	-	189,368	-	158,623	-	-	-	-	-	-
	58015	DEBT SVC INT SEWERS	-	378,375	-	361,375	-	337,750	-	-	-	-	-	-
DEBT SERVICE GG 480100			3,212,695	3,212,695	3,209,844	3,209,845	3,071,844	3,071,845	3,071,844	2,579,687	2,579,687	(492,157)	-16.0%	-
2			3,212,695	3,212,695	3,209,844	3,209,845	3,071,844	3,071,845	3,071,844	2,579,687	2,579,687	(492,157)	-16.0%	-
BOARD OF EDUCATION 470000	51610	REGULAR EMPLOYEES	26,706,023	17,708,707	26,771,365	18,062,651	18,140,622	17,751,633	18,892,403	19,200,065	19,200,065	307,662	1.6%	-
	52001	BOE BENEFITS	-	-	-	-	3,358,712	3,456,004	3,494,000	3,876,611	3,876,611	382,611	11.0%	-
	52800	HEALTH INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-
	53010	PURCHASED PROFESSIONAL SE	-	7,304,415	-	7,429,763	5,751,123	5,362,455	6,207,023	6,084,592	6,084,592	(122,431)	(2.0%)	-
	57050	BOE CAPITAL	-	1,554,720	-	1,257,129	222,884	675,331	236,080	644,050	644,050	407,970	172.8%	-
	58011	DEBT SERVICE PRINCIPA BOE	-	-	-	-	-	-	-	-	-	-	-	-
BOARD OF EDUCATION 470000			26,706,023	26,567,842	26,771,365	26,749,543	27,473,341	27,245,423	28,829,506	29,805,318	29,805,318	975,812	3.4%	-
3			26,706,023	26,567,842	26,771,365	26,749,543	27,473,341	27,245,423	28,829,506	29,805,318	29,805,318	975,812	3.4%	-
Overall			46,953,171	46,065,746	47,241,222	46,897,058	48,407,703	49,686,586	50,276,749	51,517,056	51,439,542	1,162,793	2.3%	(77,514)

Feb 7, 2024



TOWN OF OLD SAYBROOK

Office of the Board of Selectmen

302 Main Street • Old Saybrook, Connecticut 06475

Telephone (860) 395-3123 • FAX (860) 395-3125

TOWN OF OLD SAYBROOK TAX SALE POLICY

Adopted by the Board of Selectmen on February 13, 2024

I. Purpose

The purpose of this policy is to establish parameters for conducting tax sales for properties seriously delinquent in their property tax payments, sewer use fees or sewer assessments.

II. Background

Pursuant to CGS §12-155, the Collector of Revenue “may enforce by levy and sale any lien upon real estate for such taxes or he may levy upon and sell such interest of such person in any real estate as exists at the date of the levy,” the process for which is set forth in CGS §12-157, Method of selling real estate for taxes.

A tax sale is a public auction of property for which the owner has failed to pay property taxes, sewer use fees or sewer assessments owed to a municipality. The tax collector of the municipality arranges and conducts the tax sale personally or through an attorney.

III. Policy

Tax sales will only be conducted on seriously delinquent accounts. Accounts will be considered seriously delinquent if:

1. A real estate delinquency on a single parcel is at least 3 Grand Lists late or \$25,000, whichever is first; or
2. A real estate delinquency on a single parcel which is abandoned or any vacant land and one year delinquent regardless of tax amount due; or
3. A Water Pollution Control Authority fee or assessment that is 5 years delinquent regardless of the amount due.

IV. Process

In the ordinary course of business, the Collector of Revenue will do, or cause to be done the following:

1. Mail property tax bills to all owners of record, as set out in the Grand List and the subsequent Rate Book/Bill, at their last known address;
2. Mail delinquent bills/reminders in August and February, and when partial payments are made;
3. Use due diligence to research new addresses and/or new owners;
4. Mail Demand Notices in October and Demand Notices again in April;
and
5. Mail Intent to Lien Notices in April and file liens on the land records in May.

Each September and February, the Collector of Revenue will attend to seriously delinquent accounts, as defined in Section III of this policy, on a more intense basis.

The Collector of Revenue will take the following steps to encourage payment on seriously delinquent accounts:

1. Construct reports listing the parcels/owners which meet the above criteria;
2. Research contact information and contact the owners either in writing or by phone.
3. Issue a demand specifying the tax sale as a consequence.

If the record owner does not satisfy the debt, the Collector of Revenue shall meet and confer with the Finance Director and Chief Administrative Officer to review all seriously delinquent accounts and determine if enforced action is warranted. Should the Chief Administrative Officer determine that enforced action is warranted, he or she will advance the recommended properties to the Board of Selectmen for consideration of a tax sale.

CALL OF SPECIAL TOWN MEETING

Notice is hereby given that a Special Town Meeting of the electors and citizens qualified to vote in Town Meetings of the Town of Old Saybrook will be held at the Old Saybrook Town Hall, 302 Main Street, Old Saybrook, Connecticut, on Tuesday, February 27, 2024 at 6:00 p.m. for the following purposes:

Based on the recommendation of the Board of Finance and Board of Selectmen to approve an appropriation in the amount of \$660,000 from the Department of Public Works capital reserve account to purchase two large plow trucks in the amount of \$265 thousand each or \$530 thousand for both, and a John Deere 333G Compact Track Loader in the amount of \$130 thousand.

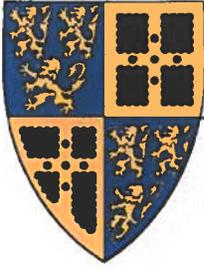
Signed by: _____
Carl P. Fortuna, Jr., First Selectman

Scott Giegerich, Selectman

Matthew Pugliese, Selectman

Dated at Old Saybrook, Connecticut, this 13th day of February, 2024.

ATTEST: _____
Sarah V. Becker, Town Clerk



TOWN OF OLD SAYBROOK

Building Department

302 Main Street
Old Saybrook, CT 06475
(860) 395-3130

Memorandum

To: Board of Selectmen

From: Thomas Makowicki, Building Official

Date: 02/07/2024

Re: Refund of Building Permit Fee – 25 Fenwood Grove Rd

Be advised that the Building Department has received a request from Ashley Hill, Trinity Solar: 7 McKee Pl, Cheshire CT 06410-1119, seeking a refund of their Building Permit Fee.

The work associated with permit number 24-0065 has been canceled.

The policy of the Town of Old Saybrook is to assess a 10% fee for administrative costs.

Trinity Solar is due a refund of **\$153**.

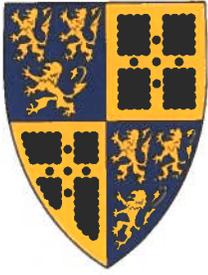
If you have any questions on this matter, please contact the Building Department.

Thank you,

A handwritten signature in blue ink, appearing to read "Thomas Makowicki".

Thomas Makowicki

Building Official



TOWN OF OLD SAYBROOK
Building Department

302 Main Street • Old Saybrook, Connecticut 06475
Telephone (860) 395-3130 • Fax (860) 395-1216

Memorandum

To: Board of Selectmen

From: Thomas Makowicki, Building Official

Date: 01/26/2024

Re: Refund of Building Permit Fee – **269 SPRINGBROOK RD**

Be advised that the Building Department has received a request from Ashley Hill of Trinity Solar, 7 Mckee Place, Cheshire, CT 06410 seeking a refund of their Building Permit Fee.

The work associated with **permit number #23-0625** has been canceled.

The policy of the Town of Old Saybrook is to assess a 10% fee for administrative costs.

Trinity Solar is due a refund of **\$261**.

If you have any questions on this matter, please contact the Building Department.

Thank you,

A handwritten signature in black ink, appearing to read "Thomas Makowicki".

Thomas Makowicki

Building Official