



TOWN OF OLD SAYBROOK
SELECTMEN'S OFFICE

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Budget for Fiscal Year 2020

Budget Fiscal Year 2020

The general government budget for Fiscal Year ("FY") 2020 presently stands at \$16,766,338, along with the Town's Debt Service budget of \$3,238,104, total General Government Expense equate to \$20,004,442, which includes an appropriation of \$5,000. The Board of Education budget of \$26,520,747 brings the Town-wide budget to \$46,525,189. The budget was approved at the May 2019 budget referendum.

Budget Appropriations - During FY20 the following budget appropriation have been made.

- An appropriation in the amount of \$5,000 for the purpose of reseeded the oyster beds in Oyster River was approved at the December 17, 2019 Board of Finance meeting. The Funds were transferred from the General Fund to the off budget Shellfish Fund

Municipal Reserve Fund Appropriations - During FY20 the following appropriations against the municipal reserve fund ("MRF") have been made.

- An appropriation for \$111,870 from the capital non-recurring account (CNR) was approved by the Board of Finance (BoF) on September 17, 2019 and moved to Town meeting to be held on October 1, 2019. The funds will be moved to an off budget account "Kavanagh Park Tennis Court Repair"
- An appropriation for \$30,025 from the CNR was approved by the BoF on September 17, 2019 and moved to Town meeting to be held on October 1, 2019. The funds will be moved to an off budget account entitled "Town Hall Roof Repairs".
- An appropriation of \$478,187 from the Fire Department Reserve account for the purchase of SCBA for the Fire Department was approved by the Board of Finance on November 19, 2019 with a caveat that not more than \$450 thousand would be financed.
- An appropriation in the amount of \$49,000 for the purpose of hiring a strategic planning consultant for the Park and Recreation committee was approved at the January 6, 2020 Special Board of Finance meeting and further moved to Town meeting. The funds have been moved to an off budget account entitled "P&R Strategic Plan".
- An appropriation in an amount \$380,000 for the purpose of purchasing a municipal dump truck, a mason dump truck with plow and a roll off truck was approved at the February 25, 2020 Special Board of Finance meeting and further moved to a Town meeting. The motion included the ability to borrow an amount not to exceed \$380,000 over a term not to exceed five years; said loan would be paid from the department of public works reserve fund 3353. Given the Governor's executive orders, this will go to vote on May 12, 2020 at the Board of Selectmen meeting.

Budgeted Capital Outlays FY20

The Municipal Reserve Fund, which includes capital non-recurring, fire apparatus, public work/transfer station, and Board of Education sinking funds, totals \$1,693,739 as of April 30, 2020.

Municipal Reserve Fund	FY 2020 Transfers	Balance 4/30/20
Capital Non- Recurring Budget 3350	\$192,533	\$520,645
Fire Apparatus -3351	169,591	528,583
Public Works – 3353	75,000	144,511
Board of Education – 3354		500,000

Municipal Reserve Fund	FY 2020 Transfers	Balance 4/30/20
Catastrophic Illness – 7219	70,000	164,515
Post-employment Payout – 7220	40,000	152,225
Revaluation – 7222	50,000	9,640
Contingency – 7224	30,000	51,906
Roof Repair - 3020	25,000	27,185
Old Post Road Culvert Replacement (3050)	49,100	\$1,010
Leap Year (490000)	24,667	\$0
Fire Panel (490000)	8,700	\$0
Total	734,591	\$2,100,220

Capital Expenditures FY 2020 budgeted amount as noted below. To date, 85% has been utilized.

Department	Amount Budgeted/Transferred	Amount Used
Fire Department (4203)	\$60,000	\$56,387
Police Department (4201)	\$99,804	\$89,804
IT – Town (4143)	\$25,000	\$9,395
Highway & Streets (4303)	\$375,000	\$318,222
Library Heat Pumps (4501)	\$15,000	\$13,476
Park & Recreation (450301)	\$10,000	\$9,835
Total	\$584,804	\$497,119

Authorized Transfers –

- A transfer in the amount of \$183,845 was approved by the BoF on November 19, 2019 to cover the increased debt service for FY20 as a result of the debt refunding of October 2019. Funds in the amount of \$115,955 will come from the WPCA debt service fund 3004 and funds in the amount of \$67,890 will come from the WPCA debt service fund 3005

Fiscal Year 20 Budget Performance

Through April 30, 2020, 10 months or 83% of the general government budget equates to \$13,966,359. Actual expenditures of \$12,711,465 are \$1.2 million below straight level budget expectations. Capital transfers, quarterly payment, and other one-time annual payments were made near the start of the fiscal year. The budget lines that are running ahead of budget are below, there are no unusual or unexpected expenses at this time.

April 30, 2020 - General Fund Budget Overview

SUB DEPT	Department	Budget	Year to Date expense	YTD/ Budget	Comments
450503	Saybrook point	11,000	12,475	113.4%	Purchased a humidifier
421500	Animal control	25,000	25,000	100.0%	Appropriation transferred during July 2020
441900	Youth services - YFS	406,728	406,728	100.0%	Appropriation transferred during July 2020
490000	Capital outlay	739,591	739,553	100.0%	Appropriation transferred during July 2020
413300	Assessment Appeals	11,553	59,177	99.8%	Appeals take place in March
450505	Other parks	59,280	11,314	97.9%	Seasonal
417700	Political sub divisions	181,103	170,573	94.2%	Most requests for funds are made in July 2020
451100	The KHCAC	64,500	60,677	94.1%	Repairs on emergency lights
415700	Property insurance	388,000	361,990	93.3%	Fourth quarter payment has been made

Fiscal Year 2020 vs. Fiscal Year 2019

The general government budget for FY19 was \$16,339,829 or \$412,509 less than FY20. The Town's General Government budget was 78.4 expended vs. 78.5% compared to the same this period last year.

April 30, 2020 - General Fund Budget Overview

SUB DEPART	----- TITLE -----	BUDGET	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	YTD/ Budget	YTD +ENC/ Budget
411100	SELECTMEN	393,632	2,101	370,713	94.2%	94.7%
411700	FINANCIAL ADMIN	61,839	15,900	38,403	62.1%	87.8%
412300	ACCOUNTING	299,631	-	227,728	76.0%	76.0%
412500	ETHICS	950	-	266	28.0%	28.0%
413100	TAX ASSESSOR	166,185	-	104,050	62.6%	62.6%
413300	ASSESSMENT APPEALS	11,553	-	11,314	97.9%	97.9%
413500	TAX COLLECTOR	213,885	-	160,991	75.3%	75.3%
413700	TREASURER	8,634	-	6,960	80.6%	80.6%
413900	LEGAL	105,000	12,912	82,283	78.4%	90.7%
414200	RETIREE HEALTH INSURANCE	277,000	-	216,540	78.2%	78.2%
414300	INFORMATION TECHNOLOGY	192,068	27,978	141,582	73.7%	88.3%
414701	TOWN CLERK	256,289	-	193,201	75.4%	75.4%
414702	VITAL STATISTICS	1,350	-	295	21.9%	21.9%
414900	REGISTRAR OF VOTERS	69,932	392	39,076	55.9%	56.4%
415101	LAND USE	443,683	-	337,565	76.1%	76.1%
415102	ARCH REVIEW BD	3,596	-	372	10.4%	10.4%
415300	PLANNING COMMISSION	15,257	750	400	2.6%	7.5%
415501	ZONING	34,768	777	15,897	45.7%	48.0%
415502	ZBA	13,434	1,269	6,000	44.7%	54.1%
415700	PROPERTY INSURANCE	388,000	325	361,990	93.3%	93.4%
415900	HISTORIC DISTRICT	5,356	-	1,325	24.7%	24.7%
416300	INLAND/WETLANDS	8,628	299	6,100	70.7%	74.2%
416500	HARBOR COMMISSION	20,591	-	13,727	66.7%	66.7%
417100	CONSERVATION COMMISSION	3,723	-	1,106	29.7%	29.7%
417300	ECONOMIC DEVELOPMENT	61,201	407	49,301	80.6%	81.2%
417700	POLITICAL SUB DIVISIONS	181,103	9,712	170,573	94.2%	99.5%
419900	TOWN HALL	468,019	53,340	361,561	77.3%	88.7%
420101	PD - FIELD SERVICES	3,488,406	-	2,459,805	70.5%	70.5%
420102	PD - SUPPORT SERVICES	1,019,921	-	757,280	74.2%	74.2%
420103	PD GENERAL EXPENDITURES	537,878	58,201	444,505	82.6%	93.5%
420300	FIRE	598,896	11,110	494,701	82.6%	84.5%
421100	TREE WARDEN	41,959	2,275	12,658	30.2%	35.6%
421300	BUILDING	136,081	455	110,000	80.8%	81.2%
421500	ANIMAL CONTROL	25,000	-	25,000	100.0%	100.0%
421700	MARINE PATROL	59,108	-	29,072	49.2%	49.2%
421900	FIRE MARSHAL	137,031	250	94,049	68.6%	68.8%
422300	EMERGENCY MANAGEMENT	203,503	47,628	95,869	47.1%	70.5%
430100	PW ADMINISTRATION	1,058,134	19,811	826,295	78.1%	80.0%
430300	HIGHWAY AND STREET	561,300	20,421	453,000	80.7%	84.3%
430500	ENGINEERING	80,000	-	66,552	83.2%	83.2%
430700	SNOW AND ICE	71,000	5,378	8,656	12.2%	19.8%
431100	STREET LIGHTING	154,000	17,460	128,250	83.3%	94.6%
431300	VEHICLE/EQUIP MAINTENANC	81,000	6,645	39,188	48.4%	56.6%
431700	WASTE COLLECTION	24,990	3,455	21,535	86.2%	100.0%
432900	WATER HYDRANT	599,000	271,608	327,392	54.7%	100.0%
440100	PUBLIC HEALTH ADMIN	162,000	21,429	130,831	80.8%	94.0%
441100	NURSING	42,653	-	19,371	45.4%	45.4%
441900	YOUTH SERVICES - YFS	406,728	-	406,728	100.0%	100.0%
442700	SOCIAL SERVICES	115,832	7,061	88,924	76.8%	82.9%
450100	LIBRARY-ACTON	1,006,836	25,267	752,982	74.8%	77.3%
450301	RECREATION	577,202	4,793	443,984	76.9%	77.8%

April 30, 2020 - General Fund Budget Overview

SUB DEPART	----- TITLE -----	BUDGET	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	YTD/ Budget	YTD +ENC/ Budget
450302	MINI GOLF	65,514	6,156	40,446	61.7%	71.1%
450503	SAYBROOK POINT	11,000	1,551	12,475	113.4%	127.5%
450505	OTHER PARKS	59,280	3,023	59,177	99.8%	104.9%
451100	THE KATE	64,500	15,780	60,677	94.1%	118.5%
490000	CAPITAL OUTLAY	739,591	-	739,553	100.0%	100.0%
821100	WPCA ADMIN & GENERAL EXP	276,779	3,189	181,194	65.5%	66.6%
840100	TRANSFER STATION OPERAT	320,010	10,559	262,219	81.9%	85.2%
840300	WASTE TRANSPORT AND DISP	335,900	65,934	199,778	59.5%	79.1%
Sub total General Government		16,766,338	755,602	12,711,465	75.8%	80.3%
480100	DEBT SERVICE PRINCIPAL	3,238,104	-	3,238,104	100.0%	100.0%
Total General Government		20,004,442	755,602	15,949,570	79.7%	83.5%
470000	BOARD OF EDUCATION	26,520,747	-	20,558,223	77.5%	77.5%
Total Town Wide Budget		46,525,189	755,602	36,507,793	78.5%	80.1%