

# BOARD OF FINANCE

Minutes of the Special Meeting held on May 7th, 2020

Held via ZOOM - meeting ID 983 1056 5451

## Regular Members

Y Joe Pryor (CHM)  
Y Lisa Lansing  
Y David Hubbard  
Y Zejke Hermann  
Y Janet Sanders  
Y John LaPorta

## Others

Y First Selectman Ridgway  
Y Barbara Herbst, BoF Clerk  
Y Treasurer Bramley  
Y Lila Hawkins, reporter  
Y Annie Kosciuszko  
Y Priscilla Pavel, Selectman  
Y Catherine Tatge, Board of Ed Chairman

## Alternate members

Y John Brown  
Y Simon Hewett

### Call to Order

7:00 p.m.

### # 1- Correspondence

Letter from Barton Jones, appended to these minutes

The letter from Barton Jones was rec'd by the Finance Office on 5/6/20 and subsequently emailed to the Board of Finance members on the same day. The letter was reviewed and the following points were discussed;

- Action requested would have to be undertaken as part of the next budget process.
- The "Big Picture"
- Statistics available through the annual OPM Compilation of Municipal Fiscal Indicators.
- Hiring a consultant
- Economic development and the Mill rate in Cornwall
- Long range planning
- Regional Towns by Comparison** document prepared by Chairman Pryor and appended to these minutes

### # 2- FY '21 Budget

The final proposal of the FY '21 Budget was posted on the Cornwall web site however no departments or any administration personnel received any input from the general public that required a response at this meeting. A copy of that proposal is appended to these minutes. As previously discussed in prior meetings, it was the general consensus of the Board to keep the Mill Rate flat and to appropriate funds from the Unassigned General Fund to balance the budget. It was determined that \$50,325 was the amount needed to be appropriated from the Unassigned General Fund.

#### Motion

Lisa Lansing

Made a motion to appropriate \$50,325 and to approve the FY '21 Budget Proposal of \$6,993,103

Janet Carlson

Seconded the motion.

#### Motion passed unanimously

#### Motion

David Hubbard

Made a motion to set the FY '21 Mil Rate at 16.70 Mills

John LaPorta

Seconded the motion.

#### Motion passed unanimously

### # 3 - Reports

#### Board of Selectmen

First Selectman Ridgway reported on the following items

- Road Resurfacing:** The DPW will complete the road resurfacing during May.
- The BoS is starting to pull together construction plans for Town Buildings.
- Food and Fuel Fund:** Donations continue to pour in and to date, there have been 156 individual donations. The Social Services director is working very hard and providing a lot of care to the Cornwall residents in need.
- Internet Connectivity:** There will be a ZOOM meeting on 5/18 with Ben Paletsky hosting a discussion and information session on Internet Connectivity.
- CT Reopening:** Governor Ned Lamont has set the date of May 20th for a partial reopening of CT. Things seem to change often so that may get modified.

# BOARD OF FINANCE

## *Finance Director*

Finance Director, Barbara Herbst did not have a report for this meeting.

### # 4- Public Comment

Annie Kosciusko thanked the BoF for passing the budget

First Selectman Ridgway shared a few things that came to mind while the discussion of the letter from Barton Jones was being held. Of the *Population Density per Square Mile*, Cornwall is ranked 167th out of 168 towns in Connecticut with 29.7 persons per square mile. Also, Cornwall has more bridges per capita than any other municipality and that going towards an *average* may or may not be useful. Some of the benchmarks to look at are the age of the Volunteer Fire Department and school enrollment.

### # 5 - Adjournment

**Lisa Lansing**

Made a motion to adjourn the meeting.

**Janet Carlson**

Seconded the motion

**Motion passed unanimously**

7:49 PM

*Barbara C. Herbst, Board Clerk*

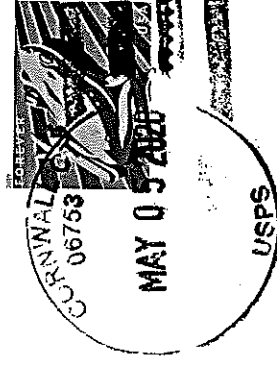
Note:

Minutes remain "Draft" until accepted at the next regular scheduled meeting, please see subsequent meeting minutes for any corrections to these minutes.

Bowers  
12 Popple Swamp Rd  
Cornwall Bridge, CT  
06754

Board of Finance  
Town of Cornwall  
PO Box 99  
Cornwall, CT 06753

Attn: Joe Fryer



MAY - 6 2020

TOWN OF CORNWALL

Barton T Jones  
12 Popple Swamp Road  
Cornwall Bridge, Connecticut 06754

May 5, 2020

Cornwall Board of Finance  
Town of Cornwall PO Box 97  
Cornwall, CT 06753  
Attention: Joe Pryor

Re: Benchmarking the Town Budget – Bending the Curve

Ladies and Gentlemen;

I ask that the Board of Finance conduct a review of the Cornwall town budget with a view to bringing it in line over time with that of comparable towns in Connecticut. I would also suggest hiring a professional to conduct that review as all members of your board are unpaid and have limited time to devote to the board. Cornwall has to bend the expense curve.

Cornwall is one of the most expensive towns per resident based on my own cursory review of Cornwall's finances compared to that of other nearby towns. Cornwall spends more per capita on town services than other area towns except Falls Village. Cornwall spends more per student than any other town in all of Connecticut. The median income for Cornwall is less than those nearby towns (except Sharon) and the added expense is therefore a greater financial burden on Cornwall residents. See attached financial comparisons.

Cornwall taxpayers deserve to know the details of why Cornwall spends more. They also deserve to know the reasoning behind the decision by the town to spend more in a particular category. In addition, we deserve to know are those added costs immutable or are there reasonable ways to bring costs down over time? For example, would a regional middle school result in savings and, incidentally, improve the educational experience for that age group. Goshen, Warren and Morris share a middle school at Wamogo. Why can't HVRHS host a middle school for Cornwall, Falls Village and Sharon?

I suggest that the Board of Finance establish comparative benchmarks for important expense categories. Then for those categories in excess of the benchmarks ask the town entity responsible for such expenses to suggest ways to bring it down to that benchmark over time.

It is not enough for the Board of Finance to simply rubber stamp expenditure proposals that perpetuate Cornwall's ranking as one of the area's most expensive towns per resident. Cornwall's excess expenditure causes taxes to remain relatively high and discourage young families from moving to Cornwall. Cornwall's strapped budget also causes under investment in needed town infrastructure such as fiber optic cable and waste water treatment.

Sincerely yours,



Barton T Jones

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TOWN OF CORNWALL

Attachment to Jones Letter of May 4, 2020

(Note the following financials were derived from internet searches and may need further refinement for accuracy.)

**Cornwall Per Capita Expenditure Stats vs Other Towns**

2020 Education Budget		Total budget	Cornwall per capita as a % of Other Towns		
			Ed Budg	Total Budg	Median Income (2018)
Cornwall	\$2908	\$5168			\$82,083
Falls Village	\$3255	\$5199	89%	99%	93%
Goshen:	\$2791	\$4166	104%	124%	83%
Salisbury	\$1578	\$3468	184%	149%	98%
Sharon	\$2476	\$3994	117%	129%	105%
Warren	\$2356	\$4062	123%	127%	76%

**Town Finances 2019 2020**

Budget	2019	2020	% Increase	%total 2020 budget
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**Cornwall**

Education total: \$3,987,919 (actual)      \$3,978,263      -.02%      56.4%

<http://www.cornwallct.org/data/uploads/bof/2020/4.13.20.proposed-budget.pdf>

Education per capita: \$2908    Total budget per capita: \$5168    Population: 1368

Median income: \$82,083    Ed cost per student: \$35,155 (121% of Region 1 average)

**Falls Village**

Education total: \$3,047,487 (actual)      \$3,433,665      62.6%

<https://www.canaanfallsvillage.org/town-meeting-minutes>

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## TOWN OF CORNWALL

Median income: \$ 98,967      Ed cost per student: \$24,685 \*Region six average

## Salisbury

Median income: \$83,698      Ed cost per student: \$29,074\*Region 1 average

**Sharon**

Median income: \$78,403 Ed cost per student: \$33,359

## Warren

Median income: \$ 107,813      Ed cost per student: \$24,685 \*Region six average



# Regional Towns By Comparison

CREATED BY J. PLYOR

2018	Cornwall	Canaan	Kent	N. Canaan	Salisbury	Sharon	Median
Size (Sq.Mi.)	46.06	32.91	48.55	19.47	57.24	58.77	47.305 Similar
Density/Sq.Mi.	29.7	32.1	57.4	167.2	62.9	46.0	51.7 Less
Bond Rating	Aa2	not rated	Aa2	not rated	not rated	not rated	Similar/Better
Defined Benefit	No	No	No	No	Yes	No	
Per Capita Income	\$55.60	\$57.30	\$43.00	\$35.00	\$59.90	\$70.20	\$56.45 Similar
Debt per Capita	\$2,232	\$2,909	\$824	\$758	\$2,199	\$2,508	\$2,215.50 Similar
Debt to Grand List	0.80%	1.70%	0.40%	0.80%	0.60%	0.90%	0.80% Similar
Tax Collect Rates	98.50%	98.90%	99.40%	97.30%	99.40%	98.90%	98.90% Similar
Median Home	\$425,400	\$319,800	\$367,600	\$188,900	\$472,800	\$389,600	\$378,600 10% greater
Grand List (MM)	\$393.0	\$181.6	\$591.8	\$320.5	\$1,269.0	\$729.1	\$492.4 20% less
EQUALIZED Mil Rate	11.3	17.35	12.94	20.91	7.98	11.32	12.13 6.8% less
% of Cornwall		154%	115%	185%	71%	100%	115%
Mil CT Ranking (169)	163	132	157	85	168	162	160 Better
Comm./Indust/Other	8.20%	11.90%	13.90%	0.307	9.20%	11.70%	11.90%
Population	1,368	1,055	2,785	3,254	3,598	2,703	2,744 50% Less
% of Cornwall		77%	204%	238%	263%	198%	204%
Grand List Per Capita	\$287,281	\$172,133	\$212,496	\$98,494	\$352,696	\$269,737	\$241,116
Students	119	104	275	382	353	197	
Cost per Pupil	\$35,155	\$29,035	\$26,121	\$22,889	\$23,989	\$33,359	\$27,578 27% Higher
AFFORDABILITY (GLPC/CostperPupil)	87.8%	83.1%	87.7%	76.8%	93.2%	87.6%	87.67% Similar
Accountability Grade '18/19*	91.2	73.1	79.9	78.1	78.7	84.3	79.30 Better
*State Performance Grade							

Sources: <http://edsight.ct.gov/SASPortal/main.do>

MUNICIPAL FISCAL INDICATORS pub 2020

Proposed Budget  
FY 2020-2021

## Cover Sheet

	CURRENT BUDGET	PROPOSED BUDGET	%	
	2019-2020	2020-2021	CHANGE	Difference between FY 2019-2020 FY 2020-2021
<b>EXPENSES</b>				
Board of Selectmen Operating Budget	\$2,041,500	\$2,071,529	1.47%	\$30,029
Transfer to Capital Fund (five year plan, see last page)	680,000	697,000	2.50%	\$17,000
Board of Selectmen Adjustment				\$0
Subtotal	2,721,500	2,768,529	1.73%	\$47,029
Debt Service	354,215	352,352	-0.53%	-\$1,863
Subtotal	354,215	352,352	-0.53%	-1,863
Board of Education Operating Budget	2,484,270	2,499,251	0.60%	\$14,981
Board of Finance Adjustment	0			\$0
Region 1 Budget	1,493,993	1,372,972	-8.10%	-\$121,021
Subtotal	3,978,263	3,872,223	-2.67%	-\$106,040
TOTAL EXPENSES	\$7,053,978	\$6,993,103	-0.86%	-\$60,875
<b>REVENUES</b>				
Federal, State, and Local	\$443,893	\$441,400	-0.56%	-\$2,493
Transfer from Unassigned General Fund	176,500	50,325	-71.49%	-\$126,175
Net Property Taxes	6,433,585	6,501,378	1.05%	\$67,793
TOTAL REVENUES	\$7,053,978	\$6,993,103	-0.86%	-\$60,875
Grand List	\$393,148,876	\$397,240,336	1.04%	\$4,091,460
Tax Collection Rate	98.0%	98.0%	0.00%	0.0%
CURRENT AND ANTICIPATED MILL RATE	16.70	16.70	0.00%	0.00
	JUNE 30, 2019 AUDITED	JUNE 30, 2020 ESTIMATED		
Committed Capital Fund	\$780,868	\$618,091	-20.85%	-\$162,777
Non Major Governmental Fund Balances	\$158,681	\$323,565		\$164,884
Assigned General Fund Balance (costs, bldg, equip, subsequent appn)	\$442,478	\$329,304	-25.58%	-\$113,174
Unassigned General Fund Balance	\$2,071,851	\$2,246,209	8.42%	\$174,358
	\$3,453,878	\$3,517,169	1.83%	\$63,291
GFOA recommends two months of operating expense in reserve		\$1,165,517		
Difference between GFOA recommendation and available unassigned FB		\$1,080,692		



**PROPOSED BUDGET  
FY 2020-2021**

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5/7/2020

# Proposed Budget Worksheet

## FY 2020-2021

		FY 2018-2019	FY 2019-2020		FY 2020-2021	Difference	% of change
		Actual	Anticipated	Approved Budget	Proposed	Budget '20 and Proposed Budget 21	
<b>Fees For Services</b>							
a	300462 · Town Clerk's Fees	35,423	47,000	40,000	40,000		
b	300463 · Hammond Beach Pass	3,969	2,000	2,000	2,000		
c	300464 · Brush Dump Fees	-	75	1	1		
d	300465 · Landfill Receipts	11,702	12,000	12,000	12,000		
e	300466 · P & Z Fees	925	600	600	600		
f	300467 · Park & Recreation	3,421	4,500	2,500	3,000		
g	300469 · Other fees, charges	28,908	28,068	4,500	4,500		
h	300470 · Tax Map Charges	312	175	500	500		
i	<b>Total Fees For Services</b>	<b>84,659</b>	<b>94,418</b>	<b>62,101</b>	<b>62,601</b>	<b>500.00</b>	<b>0.81%</b>
<b>Other Revenues</b>							
k	300471 Insurance Refunds	7,407	-				
l	300472 · Commercial Recycling	3,805	4,000	3,000	3,500		
m	300475 · PILOT (local)	24,759	20,000	20,000	20,000		
n	300485 · Miscellaneous (pistol)	9,466	200	1,000	1,000		
o	<b>Total Other Revenues</b>	<b>45,437</b>	<b>24,200</b>	<b>24,000</b>	<b>24,500</b>	<b>500.00</b>	<b>2.08%</b>
<b>Property Taxes</b>							
q	300402 · Current Levy	6,464,032	6,433,585	6,433,585	6,501,378		
r	300403 · Delinquent Taxes	142,480	55,000	20,000	20,000		
s	300410 · Interest and Fees	110,224	35,000	20,000	20,000		
t	300411 · Overpayments						
u	300412 · 10 Mil Tax Penalty						
v	300415 · Writeoffs						
w	<b>Total Property Taxes</b>	<b>6,716,736</b>	<b>6,523,585</b>	<b>6,473,585</b>	<b>6,541,378</b>	<b>67,793.47</b>	<b>1.05%</b>
<b>State Education Grants</b>							
y	300421 · For Education Purpos	7,337	8,344	8,344	9,351		
z	300422 · School Transportation	-	-	-			
aa	<b>Total State Education Grants</b>	<b>7,337</b>	<b>8,344</b>	<b>8,344</b>	<b>9,351</b>	<b>1,007.00</b>	<b>12.07%</b>
<b>State General Grants</b>							
ac	300431 · Transportation Grant	224,571	224,571	224,571	224,571		
ad	300432 · Indian Casino Funds	4,434	4,434	4,434	4,434		
ae	300434 · In Lieu Tax Grant	9,753	9,753	9,753	9,753		
af	300438 · Telephone Access	6,611	7,000	7,000	7,000		
ag	300442 · Elderly Tax Relief	147	547				
ah	300446 · Mfr's Equipment Tax Relief		-				
ai	300447 · Vet's Disabled Tax Rel	665	547	700	700		
aj	300448 · Town Clerk's Grant	4,500	5,500	5,500	5,500		
ak	300450 · Private Grant(s)	-					
al	300453 · LoCIP Bonded Funds	59,566	37,858	32,490	32,490		
am	300454 · Misc State Payments	7,336	400		500		
an	<b>Total State General Grants</b>	<b>317,583</b>	<b>290,610</b>	<b>284,448</b>	<b>284,948</b>	<b>500.00</b>	<b>0.18%</b>
<b>Transfers/Non-Revenue Receipts</b>							
ap	300486 · Undesignated Fund B	-		176,500	50,325		
aq	300490 · Budget Increase	-					
ar	300491 · Cash Flow Interest	41,441	28,641	25,000	20,000		
as	300492 · Interest / Refunds	5,024	7,953			0	-100.00%
at	<b>Total Transfers/Non-Revenue R</b>	<b>46,465</b>	<b>36,594</b>	<b>201,500</b>	<b>70,325</b>	<b>-131,175</b>	<b>-65.10%</b>
au		-					
av	<b>Total Income</b>	<b>7,218,217</b>	<b>6,977,751</b>	<b>7,053,978</b>	<b>6,993,103</b>	<b>-60,875</b>	<b>-0.86%</b>

# Proposed Budget Worksheet

## FY 2020-2021

 5/7/2020  
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				FY 2018-2019	FY 2019-2020		FY 2020-2021	Difference	% of change
				Actual	Anticipated	Approved Budget	Proposed	Budget '20 and Proposed Budget 21	
01 - Board of Selectmen Budget									
Assessor									
1	52002	Assessor's Salary		11,129	9,341	9,341	9,622		
2	52003	Assessor's Clerk Sala		23,051	18,000	23,392	24,094		
3	52205	Office / Computer		1,308	7,100	7,100	3,000		
4	52209	Mileage, Travel		232	600	1,000	1,000		
5	52210	Meetings / Membersh		15	15	15	15		
7	52216	Contracted Services		4,779	6,685	5,000	11,400		
8	Total Assessor			40,514	41,741	45,848	49,131	3,282.75	7.16%
9	Board of Assessment Appeals								
10	53002	BAA Salaries				498	498		
11	53004	BAA Clerk Wage				1	1		
12	53105	Expenditures				1	1		
13	Total Board of Assessment Ap			-	-	500	500	0.00	0.00%
14	Board of Selectmen								
15	50202	Selectmen's Salaries		63,535	65,441	65,441	67,404		
16	50203	Selectmen's Clerk		38,037	39,178	39,178	40,353		
17	50204	BOS Temporary Clerk		1,597	1,127	1,273	1,312		
18	50305	BOS Office Supplies		965	925	925	925		
19	50308	BOS Bids, Legal Etc		576	500	500	500		
20	50309	Mileage		213	150	150	150		
21	50310	Membership/Meeting		270	223	300	300		
22	50346	Postage		29	250	250	250		
23	Total Board of Selectmen			105,222	107,794	108,017	111,194	3,176.85	2.94%
24	Finance Department								
25	53402	Treasurer's Salary		3,368	3,469	3,469	3,573		
26	53403	Finance Director		38,517	39,673	39,673	40,863		
27	53404	Treasurer Clerk		168	-	300	300		
28	53505	Office Supplies		1,331	1,000	1,000	1,000		
29	53507	Printing		2,749	2,700	2,860	2,860		
30	53515	Computer		1,915	2,500	2,500	1,200		
31	53546	Postage		971	1,000	1,000	1,000		
32	53550	Town Audit		14,000	14,750	14,750	16,500		
33	Total Finance Department			63,020	65,092	65,552	67,296	1,744.22	2.66%
34	Hammond Beach								
35	69103	Salaries		30,527	34,868	34,868	35,914		
36	69207	Programs		892	1,200	1,200	1,000		
37	69213	Utilities		1,092	1,000	1,000	1,000		
38	69214	Supplies		2,026	400	400	400		
39	69215	Equipment		25	300	340	300		
40	69216	Contracted Services		3,158	1,200	1,200	1,200		
41	Total Hammond Beach			37,721	38,968	39,008	39,814	806.42	2.07%
42									
43									

# Proposed Budget Worksheet

## FY 2020-2021

5/7/2020

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		FY 2018-2019	FY 2019-2020		FY 2020-2021	Difference	% of change
		Actual	Anticipated	Approved Budget	Proposed	Budget '20 and Proposed Budget 21	
44	Highway Administration / Suppli						
45	60011 · Garage Heat	9,274	8,500	7,000	7,000		
46	60013 · Utilities	5,605	5,500	5,500	5,500		
47	60014 · Supplies	10,815	12,000	5,000	8,000		
48	60015 · Small Equipment	3,542	2,500	2,500	2,500		
49	60016 · Contracted Services	35,719	30,000	27,500	30,000		
50	60018 · Small Equipment Rep	477	500	500	500		
51	60035 · Garage Repairs (build	578	1,000	1,000	1,000		
52	61010 · Drug Testing	-	-	200	200		
53	OT Labor Expense	7,692	7,000	16,722	16,439		
54	Regular Labor Expense	228,731	216,449	248,591	248,224		
55	Total 61603 · Labor Expense	236,423	223,449	265,313	264,662	3% raise/Malahan & Vanicky Longevity	
56	Total 61604 · HWY Temporary La	6,432	6,500	6,000	6,000		
57	62012 Fuel, Gas, Oil, Grease	32,418	33,000	35,000	35,000		
58	62014 · Highway Signs	2,309	3,500	1,500	1,500		
59	62018 · Road Materials	38,725	40,000	25,000	20,000		
60	62050 · Snow Removal	52,379	45,000	68,000	68,000		
61	64016 · Tree Maintenance	26,729	27,000	23,000	23,000		
62	Total Highway Administration /	461,425	438,449	473,013	472,862	-150.53	-0.03%
63	Highway Vehicle Maintenance						
64	63016 · Vehicle / Equipment Maint			55,000	55,000		
65	63021 · #1	215	1,500				
66	63022 · All Vehicles	8,416	3,200				
67	63023 · #3 ~ F550 Dump	3,440	3,200				
68	63024 · #9 ~ 2003 Intl Dump	4,453	3,050				
69	63037 · Ford 6610 Mower	7,972	1,000				
70	63026 · #6 ~ 2004 Intl Dump	3,090	5,600				
71	63027 · Grader	1,590	500				
72	63041 · JD Loader ~ 2018	170	1,500				
73	63030 · Backhoe ~ #410	858	2,000				
74	63031 · Mower / Cutter / Ro	2,792	7,700				
75	63032 · #10 ~ 2007 Intl Dum	8,868	13,600				
76	63033 · #12 ~ 1998 Intl Dum	2,481	200				
77	63036 · Skid Steer	565	1,500				
78	63040 · 2015 Freightliner	4,581	5,500				
78	Total 63016 · Vehicle / Equipm	49,492	50,050	55,000	55,000		
79	Total Highway Vehicle Mainten	49,492	50,050	55,000	55,000	0.00	0.00%
80	Insurance and Benefits						
81	57540 · General Insurance	4,007	4,500	4,502	4,637		
82	57542 · Workers' Compensat	49,631	46,100	41,850	40,595	18.3% VFD - 4.8% Ambul	
83	57543 · Public Liability	49,306	47,000	61,352	61,352	17.38% VFD - 82.62% To	
84	57544 · Employees Health Ins	215,087	204,771	204,771	191,948	8% Increase proposed	
85	Total 57545 · Employee's Pen	36,348	42,000	43,095	43,735		
86	Total Insurance and Benefits	354,379	344,371	355,570	342,266	-13,304.10	-3.74%

# Proposed Budget Worksheet FY 2020-2021

 5/7/2020  
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				FY 2018-2019	FY 2019-2020		FY 2020-2021	Difference Budget '20 and Proposed Budget 21	% of change
				Actual	Anticipated	Approved Budget	Proposed		
87									
88	<b>Land Use</b>								
89	54202	· Zoning Enf Wage		6,541	7,129	7,129	7,343		
90	54203	· Land Use Administrat		10,478	9,000	11,080	11,412		
91	54204	· Land Use Clerk		6,657	7,200	6,392	6,583		
92	54305	· Office Supplies		146	500	500	500		
93	54307	· Printing		118	1,300	200	200		
94	54308	· Legal Notices		1,557	1,600	1,800	1,800		
95	54310	· Meetings / Mileage		472	300	500	500		
96	54315	· Computer		143	400	400	400		
97	54316	· Consulting Services		2,150	3,000	6,800	6,800		
98	54317	· Legal Fees		507		2,500	2,500		
99	<b>Total Land Use</b>			<b>28,768</b>	<b>30,429</b>	<b>37,301</b>	<b>38,038</b>	<b>736.52</b>	<b>1.97%</b>
100	<b>Organizational Support</b>								
101	70080	· Cornwall Child Center		40,000	45,000	45,000	45,000		
102	70180	· Cornwall Library		50,000	55,000	55,000	55,000		
103	70185	· Cornwall Historical Society		5,000	5,500	5,500	6,000		
104	70190	· Cornwall Housing Corp		4,000	4,000	4,000	4,000		
105	70195	· Cornwall Conservation Trust		2,000	2,000	2,000	2,000		
106	70270	· NW Council of Gov's ****		1,829	1,826	1,120	1,120		
107	70271	· COST and CCM		1,042	1,042	1,225	1,225		
109	70585	· Tax Refunds		675	478	500	500		
110	70685	· Damages to Property			-	-			
111	70780	· Cemetery Maintenance		2,600	2,800	2,800	2,800		
112	70870	· Regional Housing		100	100	100	100		
113	71070	· NW Conservation District		600	600	600	600		
114	71170	· Housatonic River Commissio		350	350	350	350		
115	71260	· Geer Adult Day Center		9,500	9,500	9,500	9,500		
116	71360	· Susan B. Anthony Project		1,500	1,500	1,500	1,500		
117	71480	· Town Celebrations		778	600	500	500		
118	71560	· NW Corner Chore Service		5,000	5,000	5,000	5,000		
119	71660	· Women's Support Service		1,500	1,500	1,500	1,500		
120	71760	· Regional Mental Health		152	152	152	152		
121	71860	· Housatonic Youth Service		4,838	4,838	4,838	4,838		
122	71980	· Agricultural Advisory		883	850	800	800		
123	72070	· Elderly Nutrition Project		501	501	501	487		
124	72071	· Greenwoods		2,000	5,000	5,000	5,000		
125	72072	· HVA - Housatonic Valley Ass		250	250	250	250		
126	72077	· FISH			250	250	250		
127	72074	· Conservation Commission		445	50	1,500	1,500		
128	72075	· Econ Devl Comm ***		1,216	2,500	5,195	5,195		
129	<b>Total Organizational Support</b>			<b>136,759</b>	<b>151,187</b>	<b>154,681</b>	<b>155,167</b>	<b>485.65</b>	<b>0.31%</b>
131	<b>Park &amp; Recreation</b>								
132	68503	· Salaries		22,860	23,546	23,546	24,252		
133	68506	· Supplies - Tech		1,171	1,300	1,300	1,300		
134	68507	· P/ R Program		7,915	10,000	10,000	11,000		
135	68512	· Basketball		940	1,000	1,000	1,000		
136	68513	· Soccer		1,991	2,000	2,100	2,100		

# Proposed Budget Worksheet

## FY 2020-2021

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		FY 2018-2019	FY 2019-2020		FY 2020-2021	Difference	% of change
		Actual	Anticipated	Approved Budget	Proposed	Budget '20 and Proposed Budget 21	
137	68514 · Skiing	2,800	2,800	2,800	2,800		
138	68515 · Baseball & gymnastic	764	2,000	2,000	2,000		
139	68516 · Fields / Services	8,397	9,000	9,000	9,000		
140	<b>Total Park &amp; Recreation</b>	<b>46,839</b>	<b>51,646</b>	<b>51,746</b>	<b>53,452</b>	<b>1,708.34</b>	<b>3.30%</b>
141							
142	<b>Payroll Expenses</b>						
143	58140 · Social Security / Medi	53,508	56,425	56,425	57,569		
144	<b>Total Payroll Expenses</b>	<b>53,508</b>	<b>56,425</b>	<b>56,425</b>	<b>57,569</b>	<b>1,144.27</b>	<b>2.03%</b>
145							
146	<b>Probate Court</b>						
147	53916 · Contracted Services	2,915	2,875	2,875	2,944		
148	<b>Total Probate Court</b>	<b>2,915</b>	<b>2,875</b>	<b>2,875</b>	<b>2,944</b>	<b>69.24</b>	<b>2.41%</b>
149	<b>Public Health &amp; Welfare</b>						
150	<b>Commission on Aging</b>						
151	68003 · Municipal Agent Sa	1,102	672	1,093	1,126		
152	68105 · Supplies	-	-				
153	68107 · Printing	-	-				
154	<b>Total Commission on Aging</b>	<b>1,102</b>	<b>672</b>	<b>1,093</b>	<b>1,126</b>	<b>32.65</b>	<b>2.99%</b>
155	<b>Social Service</b>						
156	67803 · Social Service Adm	29,877	29,634	29,634	30,523		
157	67905 · Office Supplies	436	1,000	1,200	1,200		
158	67909 · Mileage / Travel	-	500	500	500		
159	67910 · Meetings / Members	375	100	100	100		
160	67991 · General Assistance	50	500	500	500		
161	67992 · GA Medical	200	200	200	200		
162	67993 · GA Burial	-	-	1	1		
163							
164	<b>Total Social Service</b>	<b>30,938</b>	<b>31,934</b>	<b>32,135</b>	<b>33,024</b>	<b>888.53</b>	<b>2.76%</b>
165	67700 · Torrington Area Healt	8,580	8,558	8,558	7,497		
166	67702 · NW CT Transit	615	615	615	615		
167	67703 · Senior Van	6,000	7,000	6,000	6,000		
168	67716 · Visiting Nurse Homec	1,778	6,500	4,482	4,500		
169	67760 · Hepatitis B. Vaccine	-	-	300	300		
170	67770 · Food and Fuel Fund	-	-		10,000		
172	<b>Total Public Health &amp; Welfare</b>	<b>49,014</b>	<b>55,280</b>	<b>53,183</b>	<b>63,061</b>	<b>9,878.57</b>	<b>18.57%</b>
173	<b>Public Safety</b>						
174	65016 · CVFD Physical Exams	6,981	6,000	6,000	7,000		
175	65035 · Firehouse Maintenance	30,733	28,650	28,650	30,000		
176	65045 · CVFD Service Incentiv	30,820	32,000	32,000	31,000		
177	65050 · CVFD Op / Fire / Ress	56,064	61,320	61,320	69,410	13.19%	
178	65051 · CVFD Ambulance	15,944	23,665	23,665	27,270	15.23%	
180	66003 · Fire Marshal Salary	2,391	2,500	3,000	3,000	0	
181	66005 · Fire Marshal Expense	1,042	1,000	1,700	1,700		
182	66016 · 911 Contract	15,746	15,865	15,936	15,499	3% estimated	
183	66050 · Civil Preparedness	-	2,500	2,500	1,500		
184	<b>Total Public Safety</b>	<b>159,720</b>	<b>173,500</b>	<b>174,771</b>	<b>186,379</b>	<b>11,608.44</b>	<b>6.64%</b>
185	<b>Registrars of Voters</b>						
186	56602 · Registrars' Salaries	5,864	4,638	4,638	4,776		



# Proposed Budget Worksheet

## FY 2020-2021

		FY 2018-2019	FY 2019-2020		FY 2020-2021	Difference	% of change
		Actual	Anticipated	Approved Budget	Proposed	Budget '20 and Proposed Budget 21	
187	56603 • Election Workers' Wa	2,396	2,100	2,100	2,231		
188	56805 • Office Supplies	341	300	300	400		
189	56807 • Printing	-	-				
190	56808 • Legal Notices	-	-				
191	56809 • Mileage / Travel	48	150	150	150		
192	56810 • Meetings/Membership	770	650	650	650		
193	56816 • Contracted Services	2,623	3,400	3,400	2,300		
194	56846 • Postage	121	85	85	85		
195	<b>Total Registrars of Voters</b>	<b>12,162</b>	<b>11,323</b>	<b>11,323</b>	<b>10,592</b>	<b>-730.60</b>	<b>-6.45%</b>
196	<b>Sanitation &amp; Recycling</b>						
197	67002 • Salaries / Wages	70,020	68,968	68,968	71,037		
198	67114 • Landfill Supplies / Re	6,889	4,200	5,000	5,000		
199	67116 • MSW Hauling	18,895	18,000	18,000	20,000		
200	67119 • Site Testing	8,584	9,664	9,664	9,700		
201	67135 • Building Repairs	-	500	500	500		
202	67216 • MIRA Contract	20,838	24,000	24,000	26,500		
203	67287 • Bulky Waste	21,847	24,000	24,000	24,000		
204	67288 • Hazardous Waste	2,666	2,500	2,500	2,700		
205	67289 • Stump Grinding	-	-	1	1		
206	67305 • Recycling Expense	749	1,000	500	750		
207	67316 • Recycling Box Rent	756	1,000	1,000	1,000		
208	67388 • Recycling Hauling	9,293	9,000	9,000	9,500		
209	<b>Total Sanitation &amp; Recycling</b>	<b>160,539</b>	<b>162,832</b>	<b>163,133</b>	<b>170,688</b>	<b>7,555.10</b>	<b>4.63%</b>
210							
211	<b>Tax Collector</b>						
212	52502 • Salary	25,153	25,908	25,908	26,685		
213	52503 • Tax Collector's Clerk	2,215	2,900	2,921	3,008		
214	52705 • Office Supplies	54	600	850	850		
215	52707 • Printing	1,185	1,200	1,233	1,234		
216	52708 • Legal Notices	407	450	450	450		
217	52710 • Meetings / Membersh	416	560	560	500		
218	52715 • Computer	-	400	400	400		
219	52716 • Contracted Services	5,653	5,820	5,600	2,670		
220	52746 • Postage	1,683	1,358	1,478	1,478		
221	<b>Total Tax Collector</b>	<b>36,767</b>	<b>39,196</b>	<b>39,400</b>	<b>37,275</b>	<b>-2,125.02</b>	<b>-5.39%</b>
222							
223	<b>Town Clerk</b>						
224	50902 • Town Clerk Salary	43,402	44,704	44,704	46,045		
225	50903 • Assistant Town Clerk	3,950	4,500	5,100	5,254		
226	51105 • Office Supplies	1,221	800	850	800		
227	51108 • Legal Notices	201	350	650	600		
228	51110 • Meetings, Membershi	881	1,100	1,150	900		
229	51115 • Computer	1,180	1,200	1,500	1,000		
230	51116 • Contracted Services	12,458	15,000	15,000	15,000		
231	51117 • Elections	1,113	1,300	1,300	1,300		
232	51146 • Postage	339	400	400	400		
233	<b>Total Town Clerk</b>	<b>64,745</b>	<b>69,354</b>	<b>70,654</b>	<b>71,299</b>	<b>644.74</b>	<b>0.91%</b>
234							
235	<b>Town Office Administration</b>						
236	57103 • Town Office Custodia	4,054	3,500	3,500	3,500		

# Proposed Budget Worksheet FY 2020-2021

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			FY 2018-2019	FY 2019-2020		FY 2020-2021	Difference	% of change
			Actual	Anticipated	Approved Budget	Proposed	Budget '20 and Proposed Budget 21	
237	57105	Town Office Supplies	1,370	3,000	3,000	3,000		
238	57111	Town Office Heating	8,922	7,500	8,000	8,000		
239	57113	Town Office Utilities	18,632	17,000	17,000	17,000		
240	57116	Town Office Contract	9,384	13,295	9,500	9,500	includes 2,000 for IT	
241	57117	Town Counsel	8,546	10,000	12,000	12,000		
242	57135	Town Building Repair	133	5,633	500	500		
243	Total Town Office Administration		51,042	59,928	53,500	53,500	0.00	0.00%
244	Transfers							
245	10000	Contingency						
246	Appropriation							
247	Total 10000 - Contingency				30,000	30,000		
248	10001	To Animal Control	-	-		3,500		
249	10002	* TRB - state of CT		-		-		
250	Total Transfers		-	-	30,000	33,500	3,500.00	11.67%
251	Total 01 - Board of Selectmen Board		1,914,549	1,950,440	2,041,500	2,071,529	30,029	1.47%
252	02 - Board of Education							
253	80080	Board of Education Expense	3,987,919	3,944,913	3,978,263	3,872,223		
254	Total 02 - Board of Education		3,987,919	3,944,913	3,978,263	3,872,223	-108,040.00	-2.67%
255								
256	03 - Capital Expenditures							
257	80015	CCS Capital Projects	40,000	40,000	40,000	40,000		
258	90015	BOS Capital Projects	555,000	640,000	640,000	657,000		
259	Total 03 - Capital Expenditures		595,000	680,000	680,000	697,000	17,000	2.50%
260	04 - Debt Service							
263	73300	Bond / Bridge Loan (Principal)	310,000	310,000	310,000	315,000		
264	73310	Bond / Bridge Loan (Interest)	50,873	44,215	44,215	37,352		
265	Total 04 - Debt Service		360,873	354,215	354,215	352,352	-1,863.43	-0.53%
266	Total Expense		6,858,342	6,929,568	7,053,978	6,993,103	-60,875	-0.86%
267	Net		359,875	48,183	(0)			

## WORKSHEET

## Town of Cornwall

Capital Projects Fiscal Years 2018-2020  
with Proposed 2020-2021

		Budget FY 2018	Budget FY 2019	Budget FY 2020	Proposed FY 2021	Anticipated balance available 6.30.20
02-480-800-15	School Capital Projects	40,000	40,000	40,000	40,000	764
02-490-010-15	Highway Equipment	Payloader 75,000	Payloader 95,000	Trk #8 100,000	Trk #8 100,000	116,576
02-480-010-22	Highway Truck					468
02-480-920-01	Senior Van					324
02-490-919-15	Trnsf Sta Equipment		20,000			2,725
	Trnsf Sta Building					9,356
02-490-924-15	Town Building Upgrades	20,000	50,000	150,000	150,000	31,164
02-490-915-15	CVFD Equipment / Repairs				7,000	18,992
02-490-925-14	CVFD - Buildings					811
02-490-925-15	CVFD Pumper					
02-490-925-17	CVFD - **Truck Fund**	3-0 80,000	3-0 80,000	3-0 80,000	80,000	240,000
02-490-928-15	Road Improvement	300,000	300,000	300,000	300,000	150,472
	Bridges Culverts					-2,505
	Guide Rails					
02-490-930-15	Hydrants					17,953
	WC Wastewater Study					20,000
02-490-940-15	Town Plan Project		10,000	10,000	10,000	10,330
02-490-951-15	Revaluation				10,000	660

Total Capital Expenditures

515,000

595,000

680,000

697,000

618,091

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