

Budget Book

Town of Old Saybrook
Fiscal Year 2021-2022

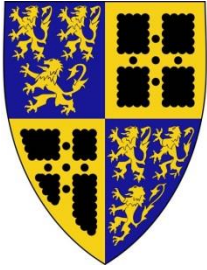
Prepared by the Office of the Board of Selectmen

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**TOWN OF OLD SAYBROOK
SELECTMEN'S OFFICE**

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To: Board of Selectmen
From: Carl P. Fortuna, Jr., First Selectman
Subject: Presentation of Fiscal Year 2022 Budget
Date: February 15, 2021

Recommendation

At the February 16, 2021 Board of Selectman 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 2021

For all of Fiscal Year 2021 the world has battled the COVID-19 pandemic. This pandemic has affected all aspects of doing business at the Town. At the start of the Fiscal Year, much uncertainty abounded as to how the pandemic would

ultimately play out and what impact it would have on the Town, and people, of Old Saybrook. The Town developed its strategy early on by carefully monitoring its financial condition and adhering to the Town's emergency management program. For those community members directly impacted by the pandemic – whether that be financially or emotionally – the Town provided ongoing resources through its various programs and services and created new ones through its Old Saybrook CARES initiative. I am pleased to report that the financial outlook for FY21 remains solid.

Revenues

Through February 3, 2021, the last day for January tax payments to be collected, tax revenues of \$43,201,033 were collected FY21 to date. These revenues are projected to reach \$45,486,426 by the end of the fiscal year, which is the budget amount for FY21.

Most of the total tax revenues collected to date, \$42,931,822 are from current year taxes, of which 94.9% of the budgeted amount has been collected. Other sources of town revenues are tracking to meet their budgeted amount, which include past due taxes, State funding and other local revenues.

Due to conservative budgeting practices, the Town budgeted \$375 thousand in State funding, of which \$364 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, 2021 were \$855 thousand and track to meet its budget of \$1,159,000.

Expenditures

To date through January 31, 2021, \$27,473,942 of expenses has been realized against a budget of \$47,020,426 or 57.3% 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 FY22

I am pleased to present a Town-wide budget for FY22 that projects an increase of \$167,292, or .36%. 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 2020. The Grand List of October 2020 recognized an increase in assessed value of approximately \$6 million, which at the current mill rate, would increase town-wide property tax revenues by approximately \$120 thousand, net of the elderly tax relief but still pending assessment appeals. This increase in tax revenues will offset, to some extent, a portion of any increase in the town-wide budget.

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.

FY22 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.

From an operational standpoint, the work done in FY21 will affect not only the FY22 budget but, the permanent changes that have been recognized, will keep expenses in check across multiple fiscal years over the next decade.

- ✚ 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 and repairing the Kavanagh Tennis courts.
- ✚ We continue to protect our Town's data and information systems through a well-designed information technology strategy that moves the Town's data from internal servers to the cloud which pro-actively manages risk and Town liabilities.
- ✚ 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, the Town was able to refinance a portion of its outstanding debt. This refinancing saved approximately \$400 thousand in debt service expense over the life of the bonds, restructured bond maturities to keep the Town's debt service level and reduced the outstanding life of the

Town's debt. 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 at strong 84.5% funded as of the actuarial valuation dated July 1, 2019. All eligible new employees now participate in the Defined Contribution plan – further reducing long-term commitments.
- ✚ 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 tax payers. The budget for FY22 is no exception and the specifics of the proposed budget are outlined below.

FY22 Revenues

General Fund Revenues for FY22 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 2.5% to total revenues.

The Town will budget \$463 thousand in State funds for this year's budget, an increase of \$88 thousand over last fiscal year and an amount that is reflective of amounts received from the State. Local revenues will decrease by \$88 thousand.

FY22 Expenditures

All told, the Town-wide budget is up \$167,292, or .36%. The major contributors to this amount include the GG budget, debt service and the Board of Education. With regard to the GG budget:

- ✚ Department heads continue to closely manage resources and focus on creating efficiency and the bottom line. Over the past several years, the Town has not added any new positions, and in fact through attrition several functions have been reorganized.
- ✚ An appropriation in the amount of \$408,517 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.
- ✚ Debt service is projected to decline \$2,851 versus last fiscal year. 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 \$3,457,962 this amount will be offset by \$228,118 in WPCA benefit assessment revenues. In addition, \$20,000 will be transferred from the debt service reserve to augment total debt service. Therefore, the Town's total net debt service budget will be \$3,209,844.
- ✚ The Board of Education has approved an increase in their overall budget of \$65,342 over FY21. This budget will now be subject to Board of Finance review and possible revision.

Budget Summary – Expenses for FY22				
	FY 2021	FY 2022	\$ Increase	Percentage
General Government Operating Expense	17,101,707	17,206,508	104,801	.61%
Debt Service	3,212,695	3,209,844	(2,851)	(.09%)
Total General Government Expense	20,314,402	20,416,352	101,950	.50%
Board of Education Operating Expense	26,706,023	26,771,365	65,342	.24%
Total Government	47,020,425	47,187,717	167,292	.36%

Prior to selectman budget modifications, General Government department heads submitted budgets totaling \$20,567,901, an increase of \$253,499 thousand over FY21, up 1.2%.

I have made a few adjustments to the already lean budget, resulting in a decline in the amount of \$151,549 to the Department Head Budgets as outlined below.

Amount	Department	Comment
(30,000)	Police Department	A general decrease to the PD budget
5,000	Youth & Family Services	Purchase of translation service for crisis intervention
(31,000)	Library	Will deny moving employee to full-time status with benefits
(42,667)	Political subdivisions	Reflects Estuary Senior reduction in dues (86,000 to 43,333)
(14,223)	Public Works	Will deny promotion to maintainer III
(10,000)	Registrar of Voters	Reduction reflects a move toward actual expense
(8,650)	Transfer Station	Modified request for increase in hours
(20,000)	Debt Service	Utilize \$20 thousand from debt service reserve
(151,549)		Total decrease

FY22 Capital Reserves

This budget reflects the continued practice of reserving today for future expenses. Funds in the amount of \$745,000, an increase of \$26,150 over last year's budget, will be added to reserve 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, P&R Sinking Fund and retirement payouts. Named projects in the amount of \$242,857 are also slated for fiscal year 2022 as follows:

- \$25,000 for a roof sinking fund
- \$135,000 for gutters at the Katherine Hepburn Cultural Arts Center
- \$23,000 for a new outside door at the Library
- \$18,000 for a boiler at the DPW garage
- \$7,415 for new signage for Parks & Recreation
- \$8,307 for carpet for mini golf
- \$6,462 for playground pieces
- \$15,473 for a commercial lawn mower
- \$4,200 for a fire panel at the YFS building

FY22 Capital Expenditures

An amount of \$588,304 thousand has been identified for FY22 capital expenses associated with the Fire Department, police vehicle lease, continued work on town roads, building maintenance, and investment in technology infrastructure.

All recommendations for capital expenditures 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 20.05. The FY22 budget, inclusive of the Board of Education budget, will likely see a flat or small decrease in the mill rate.

To give an idea as to the tax implications of these numbers, I offer the following examples:

Home Market Value*	Assessed Value*	Mill Rate Decrease/Increase		
		-.01 Mill	.05 Mill	.10 Mill
\$325,000	\$227,500	(\$2)	\$11	\$22
\$450,000	\$315,000	(\$3)	\$15	\$31
\$575,000	\$402,500	(\$4)	\$20	\$40

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

All in, these mill rate projections are historically low. The .01 number delineated above is a .1% decrease in the mill rate and would be one of the lowest mill rate adjustments going back over twenty-five years. The chart also shows what an increase in the mill rate in the amount of .05 (a .2% increase) and a .10 mill rate increase (.5% increase) would look like. Being very familiar with city and town budgets all over the State, I am quite confident in stating that few towns in the State of Connecticut, if any, have presented budgets as transparent and as tightly controlled as ours. In recent years, many towns, including several along the shoreline, have used reserve funds to artificially suppress their mill rate; Old Saybrook has added to its reserves. Government is a service industry and, proportionate to the services we offer, I believe there is good value in the budget I have submitted.

Respectfully,

Carl P. Fortuna, First Selectman

Summary Budget Overview

Budget Unit Title	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget	Dept Budget FY22	Proposed BoS Budget FY22	\$ change vs. FY21	% change vs. FY21
Accounting	282,603	267,898	295,793	311,671	308,316	308,316	-3,355	-1.08%
Animal Control	25,110	25,000	25,000	25,000	25,000	25,000	0	0.00%
Arch. Review Bd.	2,405	2,701	372	3,678	3,711	3,711	33	0.90%
Assessment Appeals	2,782	8,202	2,957	6,697	6,697	6,697	-1	-0.01%
Assessor	232,926	259,517	173,311	169,736	172,103	172,103	2,367	1.39%
Board of Finance	54,255	56,044	50,885	62,417	63,625	63,625	1,208	1.94%
Building	220,612	127,311	137,292	142,858	143,508	143,508	650	0.46%
Capital Outlay	933,529	739,108	739,553	718,850	745,000	745,000	26,150	3.64%
Conservation Commission	1,396	3,038	1,273	4,496	4,514	4,514	18	0.40%
Economic Development	40,729	58,229	59,316	65,191	66,161	66,161	970	1.49%
Emergency Management	196,091	192,692	162,827	203,762	204,029	204,029	267	0.13%
Engineering	80,333	67,648	80,704	80,000	80,000	80,000	0	0.00%
Environmental Health	153,786	140,922	152,451	162,000	162,000	162,000	0	0.00%
Ethics	0	0	266	950	950	950	0	0.00%
Fire Dept.	561,521	578,639	583,645	601,419	600,695	600,695	-724	-0.12%
Fire Marshal	159,488	136,568	129,561	143,128	145,281	145,281	2,153	1.50%
Harbor Mgmt. Commission	15,366	15,547	17,157	20,917	21,924	21,924	1,007	4.81%
Historic District	2,784	4,973	4,812	5,383	5,381	5,381	-2	-0.03%
Information Technology	194,211	193,249	194,491	197,908	199,606	199,606	1,698	0.86%
Inland/Wetlands	8,552	13,959	10,087	8,683	8,703	8,703	20	0.23%
Insurance	602,179	395,551	360,256	366,000	377,000	377,000	11,000	3.01%
Land Use	387,121	396,970	432,384	449,540	363,095	363,095	-86,445	-19.23%
Legal and Personnel	53,241	0	0	0	0	0	0	
Legal Services	42,516	85,781	109,359	105,000	105,000	105,000	0	0.00%
Library-Acton	886,475	990,366	964,094	1,013,985	1,070,083	1,039,083	25,098	2.48%
Main Street Maintenance	0	0	0	0	10,000	10,000	10,000	
Marine Patrol	44,674	48,459	38,587	59,890	61,015	61,015	1,125	1.88%
Nursing	46,512	41,884	40,401	44,021	44,021	44,021	0	0.00%
Open Space	15,435	0	0	0	0	0	0	
Parks - Other	35,621	56,147	67,189	63,280	65,280	65,280	2,000	3.16%
Parks Vicky Duffy Pav.	9,279	10,686	14,585	12,000	12,300	12,300	300	2.50%
Parks: Fort Saybrook	5,993	0	0	0	0	0	0	
PD - Field Service	3,172,940	3,055,765	3,111,335	3,572,888	3,692,744	3,662,744	89,856	2.51%
PD - Support Service	915,919	910,986	980,263	1,084,097	1,092,953	1,092,953	8,856	0.82%
PD General Expenditures	457,634	632,920	677,915	541,287	547,663	547,663	6,376	1.18%
Planning Commission	5,900	4,665	5,145	15,319	15,361	15,361	42	0.27%
Political Subdivisions	172,142	174,194	173,470	182,223	182,223	139,556	-42,667	-23.41%

Budget Unit Title	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget	Dept Budget FY22	Proposed BoS Budget FY22	\$ change vs. FY21	% change vs. FY21
PW Admin.	960,891	970,371	1,045,105	1,077,653	1,091,883	1,077,660	7	0.00%
PW Highway and Street	559,854	511,390	586,233	576,300	590,280	590,280	13,980	2.43%
PW Snow and Ice	65,754	47,041	13,209	71,000	74,874	74,874	3,874	5.46%
PW Vehicle/Equip Maint.	85,649	58,067	60,488	81,000	81,000	81,000	0	0.00%
Recreation	500,951	546,443	573,443	590,315	613,296	613,296	22,981	3.89%
Recreation Mini Golf	67,123	74,220	66,127	70,457	75,566	75,566	5,109	7.25%
Registrar of Voters	51,722	64,478	45,016	72,686	72,690	62,690	-9,996	-13.75%
Retiree Health Ins.	293,729	275,000	258,589	261,000	264,000	264,000	3,000	1.15%
Selectmen	384,506	386,374	386,849	403,019	419,857	419,857	16,838	4.18%
Social Svcs.	103,493	113,764	109,533	121,799	121,376	121,376	-423	-0.35%
Street Lighting	144,883	168,405	150,842	152,000	80,000	80,000	-72,000	-47.37%
Tax Collector	186,697	203,886	208,484	217,916	220,362	220,362	2,446	1.12%
The Kate	71,832	69,737	72,296	69,500	71,500	71,500	2,000	2.88%
Town Clerk	230,626	236,875	246,238	260,842	263,999	263,999	3,157	1.21%
Town Hall	261,885	342,998	465,671	493,184	496,735	496,735	3,551	0.72%
Transfer Station Operation	269,430	293,921	339,853	352,139	368,072	359,413	7,274	2.07%
Treasurer	8,379	8,646	8,892	8,647	8,634	8,634	-13	-0.15%
Tree Warden	26,459	39,330	39,512	43,074	43,689	43,689	615	1.43%
TS Waste Transport/ Dispo	282,669	294,650	269,755	340,900	340,900	340,900	0	0.00%
Vital Statistics	718	820	295	1,350	1,350	1,350	0	0.00%
Waste Collection	27,073	26,231	28,713	24,990	32,500	32,500	7,510	30.05%
Water Hydrant	558,565	596,047	585,912	635,000	658,500	658,500	23,500	3.70%
WPCA Admin.	261,133	289,967	242,598	275,831	284,294	284,294	8,463	3.07%
YFS	697	1,996	406,728	408,517	408,517	413,517	5,000	1.20%
ZBA	12,338	14,101	16,236	13,472	13,447	13,447	-25	-0.19%
Zoning Commission	47,465	21,377	16,901	34,843	34,794	34,794	-49	-0.14%
Subtotal General Government	15,486,580	15,351,754	16,040,255	17,101,708	17,338,057	17,206,508	104,801	0.60%
Debt Service GG	3,425,306	3,455,429	3,238,104	3,212,695	3,229,844	3,209,844	-2,851	-0.09%
Total General Government	18,911,885	18,807,182	19,278,359	20,314,403	20,567,901	20,416,352	101,950	0.50%
Board of Education	25,650,754	25,790,696	25,509,486	26,706,023	26,771,365	26,771,365	65,342	0.24%
Total Town-wide Budget	44,562,639	44,597,879	44,787,845	47,020,426	47,339,266	47,187,717	167,292	0.35%

GENERAL FUND REVENUES

General Fund Revenues

This section of the Budget Book outlines the Town-wide revenue projections for FY22. In general, Town-wide revenues for FY22 are set to equal the Town-wide expenditure budget. Local property taxes (commercial, residential and personal) will make up the majority of the projected revenues. Local fees will contribute approximately 2.5% to total revenues.

The property tax is estimated at this point in time, but will be based off the October 2020 net Grand List, which totaled \$2,307,709,895. This is an increase of \$6,019,832, over the October 2019 net Grand List, or an increase of approximately \$121 thousand in additional taxes, before any potential assessment adjustments.

To a smaller extent, State funding and local revenues will augment property taxes. With regard to State funding, the municipal grants that the Town of Old Saybrook typically receives continue to be in flux given the financial condition of the State. Therefore, the Town will project \$463 thousand in State funds for this year's budget. Should the Town receive funds in excess of the budget amount, they will help to generate a surplus for the Town.

Local revenues are projected to generate to \$1,071,000 versus last FY's revenues of \$1,159,000, a decrease of just under \$88 thousand or 7.6%. The reduction in local fees is driven primarily by interest income which will decrease \$75 thousand given the low rate environment. The table below shows the sources of funds that will support the expenditure budget.

Revenue Source	Amount
Property Taxes	\$45,653,717
State of Connecticut Grants	\$ 463,000
Local Revenues	\$ 1,071,000
Total	\$47,187,717

The following pages provide more information on the sources of revenue for the FY22 Budget.

FY21 Budget for Property Taxes: Projected \$45,653,717

Property Taxes Fiscal Year 22 include the following components:

- FY22 “current” year tax collections of \$45,877,492 assumes 99% collected = 45,418,717 (estimated);
- Collections of past fiscal years’ uncollected taxes of \$100,000;
- Telecommunication taxes of \$35,000; and
- Interest and lien fees on back taxes in the amount of \$100,000
- Total estimated tax = \$45,514,356.

Current Year Property Taxes: \$45,418,717

As noted above, the projected tax revenues for FY22 assume a 99% collection rate. A mill rate will be approved during the Town’s referendum in May. The property tax will then be levied on July 1, 2021. Real estate taxes are due on July 1 and January 1. Motor vehicle and personal property taxes are due on July 1.

Prior Fiscal Year Property Taxes: \$100,000

In accordance with State statutes, property taxes are subject to a 15-year statute of limitations. All taxes levied prior to October 2018 were budgeted in the fiscal year in which they fell. Collection of these taxes is enforced through liens, foreclosures, and other legal procedures established by statute. With regard to motor vehicle or property taxes, uncollected taxes are suspended as receivables after 15 years. While they are removed as an asset of the Town, they are not abated as a tax liability and therefore may be collected at any time in the future. During FY20, \$155 thousand in back taxes was collected.

Telecommunication taxes: \$35,000

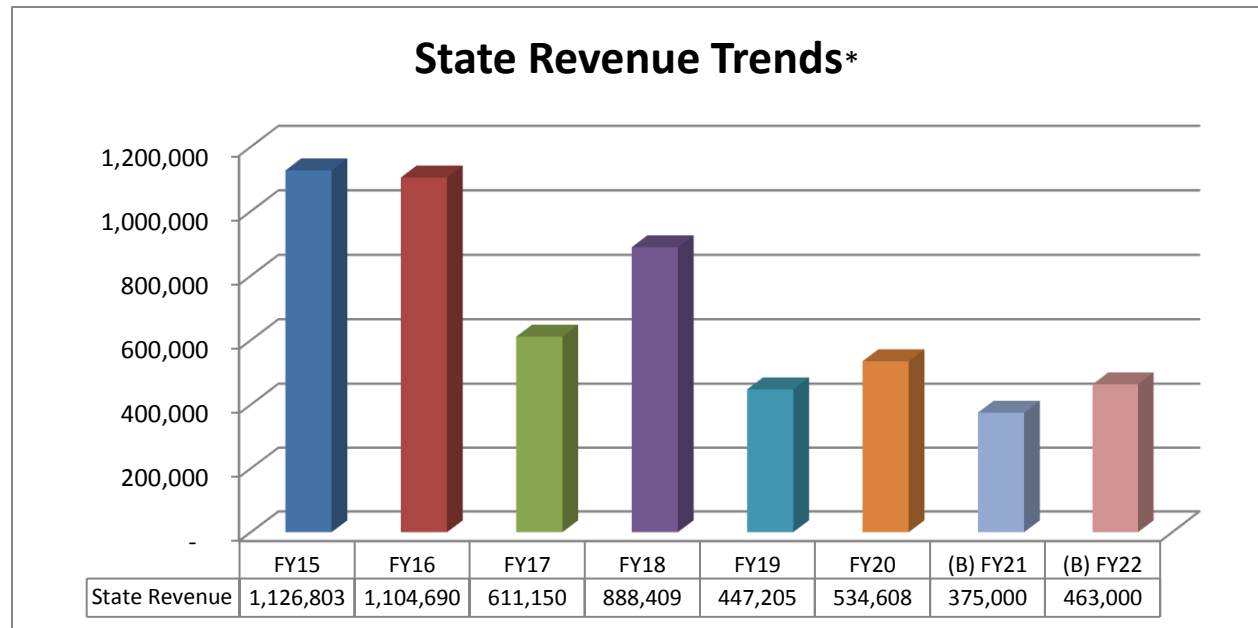
The Office of Policy and Management determines the annual personal property tax of six telecommunication services that are subject to taxation under the Connecticut General Statutes. The taxation assumes a 70% assessment of the value and a 47 mill rate. After the property is assessed by the State, the taxes are paid directly to the municipality by April 1. During FY20, \$34 thousand was collected.

Interest and Lien Fees: \$100,000

Interest and lien fees are collected on back taxes when paid. During FY20, \$133 thousand was collected.

FY 22 Budget for State of Connecticut Revenue: Projected \$463,000

The Town of Old Saybrook has traditionally received funding from the State of Connecticut. However, over the past several years, funding to municipalities has been cut due to the State's financial crisis. For the Town of Old Saybrook between FY15 and FY20, State funding has decreased 53% over that five-year period. Listed below are the grants the Town has typically received in the past; however, without firm guarantees that the Town will again receive these funds, the Town will assume a conservative budget of \$463 thousand.



**Does not include special education grants that go directly to the Board of Education*

Below is a description of the municipal state grants that the Town has received in the past. It is our expectation that we will continue to receive these types of grants; however, the type and amount are not certain given the financial situation at the State.

EDUCATION COST SHARING (ECS) - The Department of Education administers the Education Equalization Grants. Under this program, the State provides aid to municipalities based on a State formula which takes into consideration the Town wealth, State Guaranteed wealth level, and State minimum education requirement. ECS payments are made as follows: 25% in October, 25% in January, and the balance in April.

TOWN AID ROAD FUND GRANT - The Department of Transportation administers the Town Aid Road Fund grant program. These grants are used for various purposes, including the construction and maintenance of public highways, roads and bridges. Grant calculations depend upon factors including population data and the number of a municipality's improved and unimproved road miles. Additionally, there is a proportionate adjustment of grant totals, as calculated, to the amount of funding available. Municipalities receive 50% of this grant in July and the balance in January.

STATE-OWNED REAL PROPERTY PAYMENT-IN-LIEU OF TAXES (PILOT) - The Office of Policy and Management (OPM) administers the PILOT program. This program provides payments for real property tax losses due to exemptions applicable to State-owned real property, certain real property that is the subject of a State lease or long-term financing contract, municipally owned airports and certain land held in trust by the federal government.

MUNICIPAL REVENUE SHARING: REVENUE SHARING GRANT – Grants are based on returning a portion of the State sales tax proceeds to the municipality.

MASHANTUCKET PEQUOT AND MOHEGAN FUND GRANT - OPM administers this program under which payments from the proceeds associated with slot machines of the Mashantucket Pequot and Mohegan Fund are determined pursuant to Connecticut General Statutes. The Town receives a portion of this grant based on a formula.

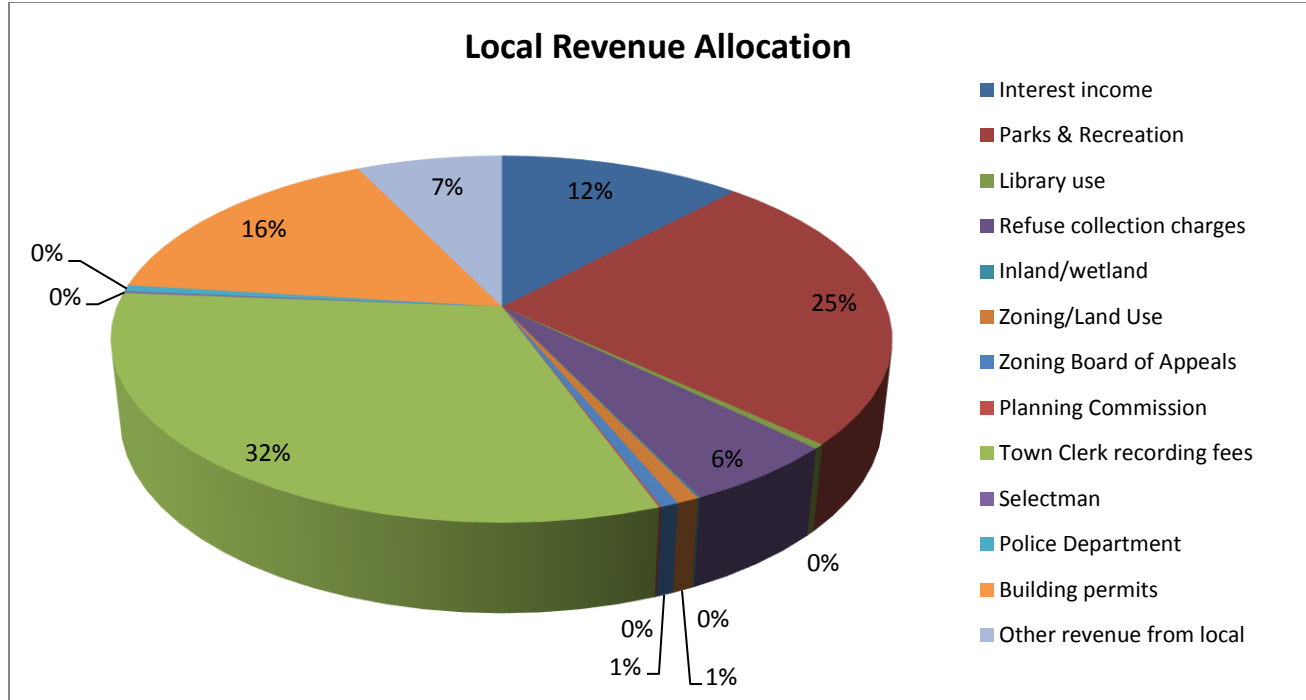
STATE TAX GRANTS – The Town receives reimbursement for various State-mandated property tax relief programs for individuals, such as the Elderly Circuit Breaker, Disabled Persons Exemption and the Veteran's Exemption.

LOCAL CAPITAL IMPROVEMENT PROGRAM (LoCIP) - LoCIP distributes formula-based entitlement funds to municipalities to reimburse the cost of eligible, OPM-approved, capital projects that occur within seven years of the OPM approval date. Payments are issued once the reimbursement request has been approved and after funds become available following the allotment of funds from State bond proceeds.

MISCELLANEOUS STATE GRANTS. From time to time the Town may qualify for small State grants.

FY22 Budget for Local Revenue: Projected \$1,071,000

Below is a description of the Town departments, amount of projected revenues, and the allocation among departments for FY22. The three largest contributors to local revenues are Town Clerk fees (32%), Parks and Recreation (25%) and building permits (16%), which together represent 73% of local revenues.



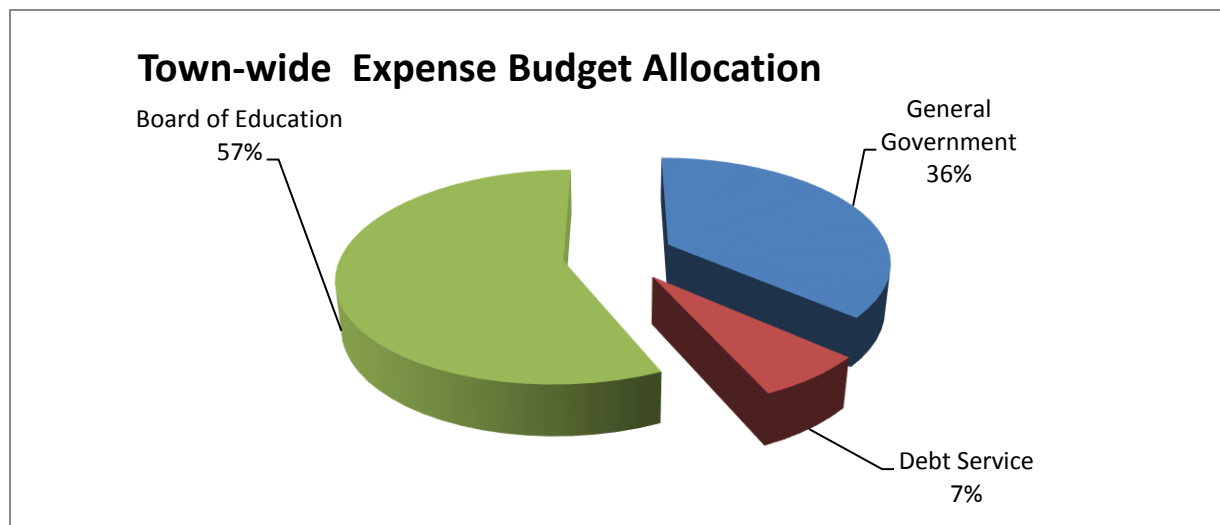
Local Fee	Amount	Description
Town Clerk Recording Fees	400,000	The Town retains a portion of the fees collected from a wide range of licenses and permits available in the Town Clerk's office
Building Permits	180,000	The Town charges a fee for building permits based on the value of the building project
Golf Fees	180,000	Fees associated with \$5 mini golf charge
Interest Income	75,000	Interest received on investment of Town's surplus funds
Refuse Collection Charges	55,000	Transfer station collection fees
Harvey's Beach	55,000	Revenues received from \$20 Harvey's Beach passes
Other Revenue from Local	45,000	
Beach Passes	45,000	Revenues received from \$20 Town Beach passes
Zoning/Land Use	20,000	Application and permit fees
Police Department	7,000	
Protective Inspection Fee	3000	Fire Marshal inspection fees
Vicky Duffy Rental	2,000	
Library Use	2,000	Library fees and copying charges
Selectman	2,000	Vendor and Lodging permits
Total Local Fees	1,071,000	

GENERAL FUND EXPENSES

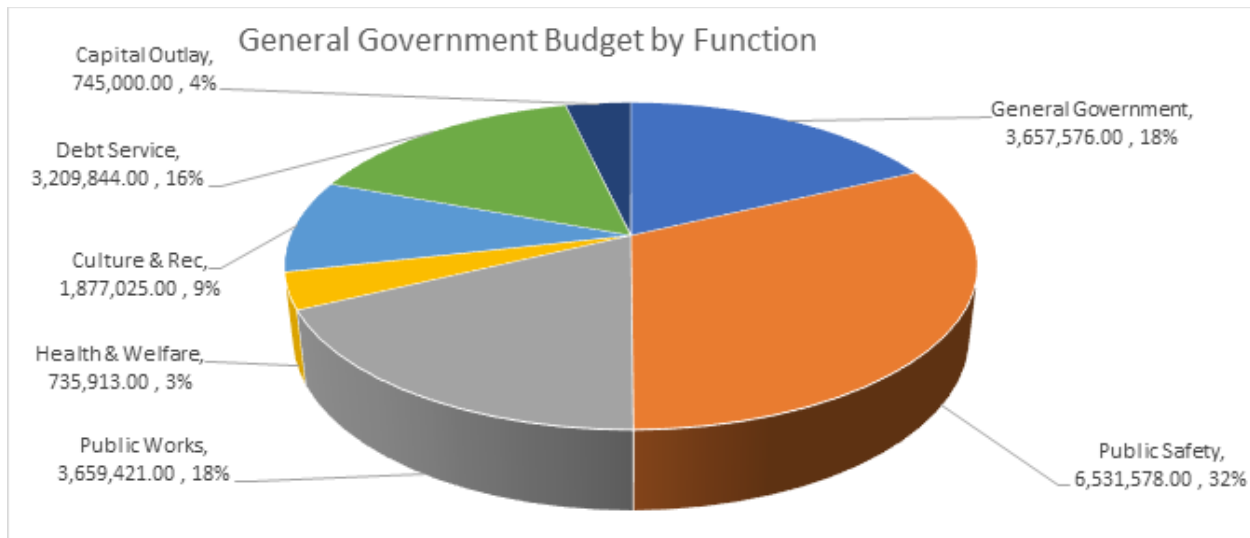
General Fund Expenses

This section of the Budget Book details each department's line items for the Proposed Department Budget. Overall, the Town-wide budget is up \$167,292 or .36% as outlined below.

FY 22 Budget: General Government, Board of Education and Debt Service				
	FY 2021	FY 2022	\$ Increase	Percentage
General Government Operating Expense	17,101,707	17,206,508	104,801	.61%
Debt Service	3,212,695	3,209,844	(2,851)	(.09%)
Total General Government Expense	20,314,402	20,416,352	101,950	.50%
Board of Education Operating Expense	26,706,023	26,771,365	65,342	.24%
Total Government	47,020,425	47,187,717	167,292	.36%

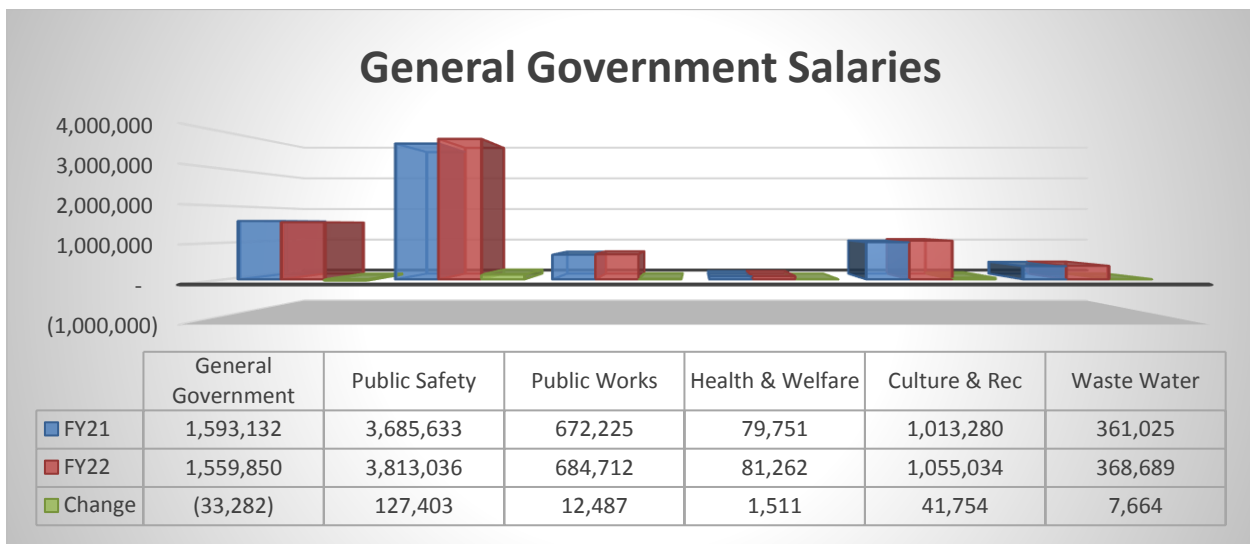


The proposed department GG budget, including debt service, totals \$20,416,352 and represents an increase of \$101,950 over FY21. Public Safety represents the largest allocation of general government expense at 32%, followed by general government at 18% and public works at 18%. The following page shows a breakdown of general government expense by function.

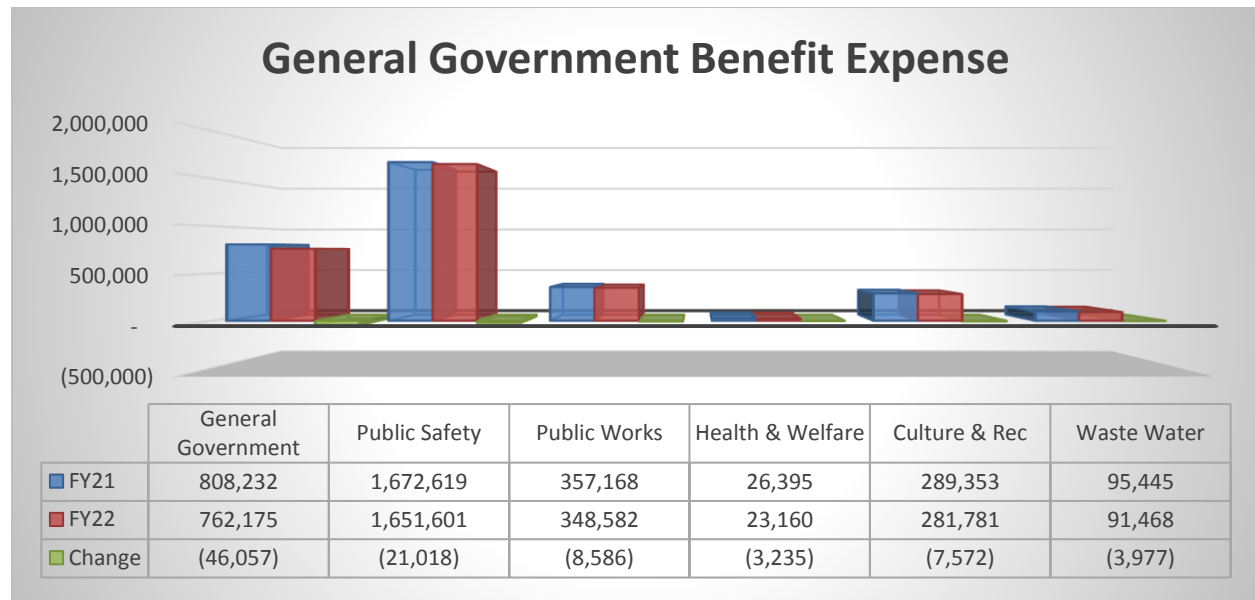


Excluding debt, the General Government year-over-year increase is \$104,801. More broadly, the overall GG increase is attributable to a salary increase of \$157 thousand, or 2.13%; a \$90 thousand decrease (down 2.78%) associated with benefits; and a \$11 thousand increase (up .20%) associated with operations. Finally, the capital outlay and reserve budget is proposed to be up \$26 thousand.

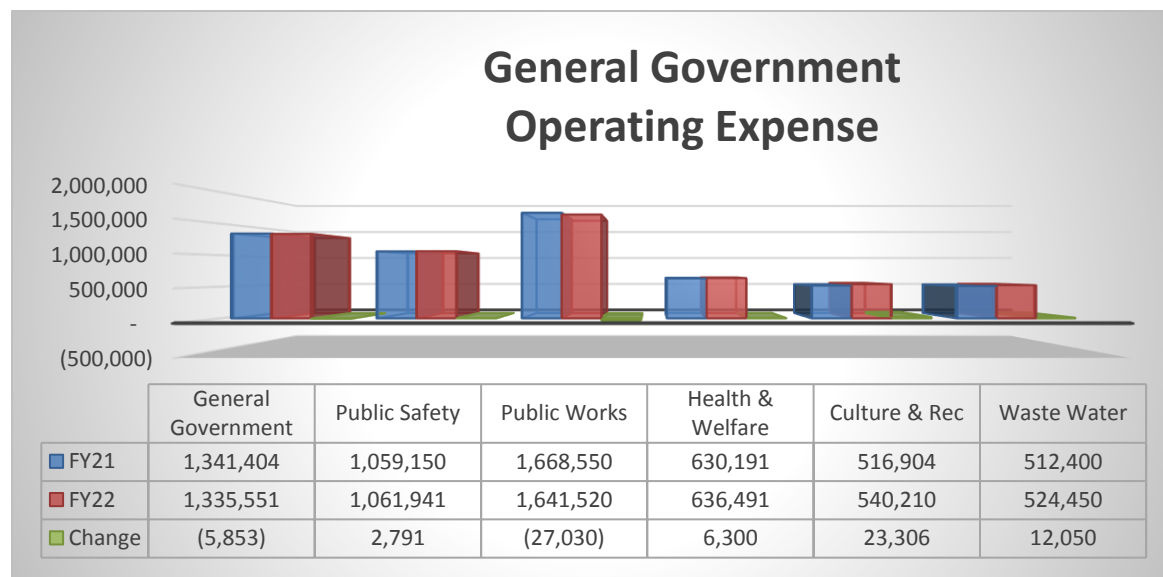
The salary comparison below shows an overall increase of \$157 thousand and assumes full employment. The major drivers of the salary increase include, the public safety salary budget, up \$127 thousand or 3.4%, which is offset by a decrease in the general government salaries of \$33 thousand due to a restructuring in the Land Use Department. Salary increases are associated with annual salary adjustments and step raises, most of which are dictated by collective bargain agreements, as well as budgeting for increases in the minimum wage.



General Government benefits include FICA, workers' comp, health, dental and life insurance benefits. The benefit expense is down \$90 thousand versus last year's expense. The benefit expense is not only associated with the year over year changes in medical premiums, but the number of people taking benefits, the type of plan (family, single) and the design of the benefit plan.



Overall, operational expense is up \$11 thousand or .20%. The Public Works Department is down \$27 thousand primarily due to the street light budget reduction of \$72 thousand due to the Town's decision to migration into LED lights from traditional street lighting. The reduction in the street light budget is a permanent savings. The public works reduction was offset by an increase in fire suppression expense and an increase in the paving budget.



Accounting Department

General Description of Department: Under the direction of the Finance Director, the Accounting Department is responsible for recording all revenues and expenses by maintaining and monitoring all funds for the Town, including the General Fund, Capital Project Funds, Reserve Funds and other non-major funds. The department is responsible for administering payroll, accounts payable (AP) and receivable, and pension and employee benefits. The Finance Director is responsible for financial forecasting, debt management, budget preparation, risk management, pension plan administration and financial reporting.

Accomplishments

- Upgraded accounting software to 19.4 version eliminating the need for annual customization maintenance expenses.
- Went live with new banking services at Webster Bank.
- Utilize NovaTime timekeeping software to automate the Paid Time Off accrual system.
- Utilize technology to implement efficiencies in check clearing process.
- Set up Agency Accounts at Webster Bank.
- Implemented the Families First Coronavirus Response Act leave procedures.
- Commenced the *Employee Quarterly* newsletter.
- Converted to new health and life insurance carriers.
- Created an online employee benefits portal (go-live date delayed by COVID-19).

Major Objectives 2021 – 2022

- Implement credit card services.
- Process accounts payable via ACH payments.
- Continue to review and upgrade best practices including continuing professional development of accounting staff.
- Cross-train on budget process for FY22.
- Review and revise financial policies as needed.
- Continue to work with departments to utilize accounting software to realize efficiencies and transparency.
- Address audit findings, if any.
- Roll out employee benefit module.

Performance indicators:

- Monthly reconciliation of 27 bank accounts
 - Ensure all account transactions meet GAAP standards
 - Total Debt Outstanding as of 6/30/20 = \$25,515,000
- Process active employee & retiree payrolls
Process AP & fixed asset transactions weekly
Town Credit Rating = Aa2

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	168,938	164,034	183,716	179,494	179,494	(4,222)	(2.3%)
51630	Overtime	2,000	4	-	-	-	-	
52100	Group Insurance	862	930	862	1,095	1,095	233	27.0%
52200	Employer Share Social Sec.	13,145	12,066	14,430	13,788	13,788	(642)	(4.4%)
52300	Retirement Contributions	12,324	10,252	11,637	13,169	13,169	1,532	13.2%
52302	Defined Contribution Er.	-	2,072	2,037	1,854	1,854	(183)	(9.0%)
52700	Workers' Compensation	458	373	413	444	444	31	7.6%
52800	Health Insurance	62,251	55,506	61,404	57,675	57,675	(3,729)	(6.1%)
52850	Dental Insurance	2,953	2,883	3,172	2,798	2,798	(374)	(11.8%)
53010	Purchased Professional Ser.	5,000	12,113	5,000	5,000	5,000	-	0.0%
53200	Professional Educational	5,000	5,000	2,500	5,000	5,000	2,500	100.0%
53520	Other Technical Services	22,000	25,575	22,000	23,500	23,500	1,500	6.8%
55301	Postage	700	1,053	500	500	500	-	0.0%
56100	General Supplies	1,000	1,293	1,000	1,000	1,000	-	0.0%
56500	Supplies - Technology Rel.	3,000	2,639	3,000	3,000	3,000	-	0.0%
57350	Technology Software	-	-	-	-	-	-	
ACCOUNTING 412300		299,631	295,793	311,671	308,316	308,316	(3,355)	-1.1%

Administrative Departments

Ethics Budget

The Ethics Commission adopts procedures and regulations for the initiation and handling of complaints, including those initiated by private citizens. The ethics budget provides for the meeting of the Ethics Commission.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51620	Part Time/Seasonal Employ	150	-	150	150	150	-	0.0%
53010	Purchased Professional Ser.	500	250	500	500	500	-	0.0%
53200	Professional Educational	100	-	100	100	100	-	0.0%
55301	Postage	100	-	100	100	100	-	0.0%
55500	Printing & Binding	100	16	100	100	100	-	0.0%
ETHICS 412500		950	266	950	950	950	-	0.0%

Legal Services Budget

The legal service budget provides funding for the engagement of legal and labor counsel to provide legal services on behalf of the Town of Old Saybrook.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
53010	Purchased Professional Ser.	105,000	109,359	105,000	-	-	(105,000)	(100.0%)
53020	Legal Services	-	-	-	105,000	105,000	105,000	
LEGAL SERVICES 413900		105,000	109,359	105,000	105,000	105,000	-	0.0%

Retiree Health Insurance Budget

Retirement benefits include health, dental and life insurance for eligible participants.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
52100	Group Insurance	36,000	33,572	38,000	38,000	38,000	-	0.0%
52800	Health Insurance	-	-	-	-	-	-	
52801	Retiree >65 Health	121,000	135,994	147,000	147,000	147,000	-	0.0%
52802	Retiree < 65 Health	100,000	73,644	60,000	63,000	63,000	3,000	5.0%
52850	Dental Insurance	20,000	15,379	16,000	16,000	16,000	-	0.0%
RETIREE HEALTH INS 414200		277,000	258,589	261,000	264,000	264,000	3,000	1.1%

Insurance Budget

The Town has liability and property and workers' compensation insurance through the Connecticut Interlocal Risk Management Agency (CIRMA), a not-for-profit association of Connecticut municipalities. The Town has locked in a 0% increase for FY21.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
52700	Workers' Compensation	25,000	13,009	-	-	-	-	
55200	Insurance Other than Empl.	363,000	347,247	366,000	377,000	377,000	11,000	3.0%
INSURANCE 415700		388,000	360,256	366,000	377,000	377,000	11,000	3.0%

Political Subdivisions Budget

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
53010	Purchased Professional Ser.	181,103	173,470	182,223	182,223	139,556	(42,667)	(23.4%)
56100	General Supplies	-	-	-	-	-	-	
POLITICAL SUB DIVISIONS 417700		181,103	173,470	182,223	182,223	139,556	(42,667)	-23.4%

Entity	Amount
CT River Coastal	1,922
Probate Court	5,888
CT Conference of Municipalities	7,000
Shoreline Soup Kitchen	7,500
Riverside Cemetery Association	2,000
RiverCOG	13,013
Estuary Transit District	32,155
Old Saybrook Historical Society	5,000
Middlesex County Substance Abuse	500
Healthy Communities/Healthy Youth	1,000
Memorial Day Parade	3,000
Torchlight Parade	3,000
Middlesex Paramedics	10,200
Estuary Council of Seniors	42,713
CT Council of Small Towns	925
Family Fun Day	500
Cypress Cemetery	2,000
Waste Recycling Task Force	750
Hope Partnership	500
	139,556

Assessor Department

General Description of Department: The Assessor's Office is responsible for maintaining and updating all real estate, personal and motor vehicle records for the Town to create the annual Grand List. The Grand list is filed with the Town Clerk by January 31, reflecting all the taxable property within the Town as of the preceding October 1. The department also administers the elderly, veterans, disabled, and renters' abatement programs.

Accomplishments

- Administration of:
 - 1155 exemptions including, veterans, disabled, blind
 - 44 economic development and fireman
 - 145 homeowner benefits
 - 145 local option benefits
 - 50 renter applications
 - 1,052 personal property declarations
 - Collection of data on 1,198 building permits

Major Objectives 2021-2023

- Through 2023, the Assessor's Office will continue to track residential and commercial property sales to produce more accurate values and assessments for the 2023 revaluation. Commercial property owners will continue to receive an income/expense form and a personal property declaration, which must be filed by November 1 in order to avoid assessment penalties.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	81,018	81,018	82,638	84,497	84,497	1,859	2.2%
51630	Overtime	-	-	-	-	-	-	
52100	Group Insurance	645	660	645	689	689	44	6.9%
52200	Employer Share Social Sec.	6,222	6,335	6,322	6,464	6,464	142	2.2%
52300	Retirement Contributions	6,913	6,913	7,024	7,605	7,605	581	8.3%
52302	Defined Contribution Er.	-	-	-	-	-	-	
52700	Workers' Compensation	220	184	223	228	228	5	2.3%
52800	Health Insurance	10,728	11,054	10,416	10,204	10,204	(212)	(2.0%)
52850	Dental Insurance	439	428	468	416	416	(52)	(11.1%)
53010	Purchased Professional Ser.	36,000	55,286	38,000	38,000	38,000	-	0.0%
53300	Other Professional/Tech	1,000	70	1,000	1,000	1,000	-	0.0%
53520	Other Technical Services	1,000	140	1,000	1,000	1,000	-	0.0%
55301	Postage	4,000	35	4,000	4,000	4,000	-	0.0%
55500	Printing & Binding	3,000	411	3,000	3,000	3,000	-	0.0%
55800	Travel Reimbursement	3,500	2,623	3,500	3,500	3,500	-	0.0%
55990	Other - Other Purchased Ser.	4,000	6,245	4,000	4,000	4,000	-	0.0%
56010	Supplies	1,500	65	1,500	1,500	1,500	-	0.0%
56100	General Supplies	2,500	339	2,500	2,500	2,500	-	0.0%
57350	Technology Software	-	250	-	-	-	-	
58100	Dues & Fees	3,500	1,255	3,500	3,500	3,500	-	0.0%
ASSESSOR 413100		166,185	173,311	169,736	172,103	172,103	2,367	1.4%

Board of Assessment Appeals

General Description: The Board of Assessment Appeals (BAA) consists of three members each of whom serve for a term of four years. Their responsibility is to hear appeals from any full or statistical Town-wide revaluation. The powers of the BAA are granted through the State of Connecticut General Statutes. The BAA meets each March and April to hear requests for assessment appeals. During a revaluation period upward of 200 assessments may be appealed with lower volumes during other years.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	9,500	2,617	5,000	5,000	5,000	-	0.0%
52200	Employer Share Social Sec.	727	196	383	383	383	(1)	(0.1%)
52700	Workers' Compensation	26	6	14	14	14	-	0.0%
55301	Postage	300	-	300	300	300	-	0.0%
55400	Advertising	300	60	300	300	300	-	0.0%
55800	Travel Reimbursement	100	29	100	100	100	-	0.0%
56010	Supplies	600	50	600	600	600	-	0.0%
ASSESSMENT APPEALS 413300		11,553	2,958	6,697	6,697	6,697	(1)	0.0%

Board of Education

General Description of Department: The Board of Education (BOE) budget is prepared by the Superintendent of Schools and presented to the Board of Education for approval. The bottom-line expenses are incorporated as part of the Town-wide budget. Year-over-year, the BOE is up \$65,342 or .2%.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	26,520,747	17,091,996	26,706,023	26,771,365	26,771,365	65,342	0.2%
53010	Purchased Professional Ser.	-	7,604,062	-	-	-	-	
57050	BOE Capital	-	813,428	-	-	-	-	
58011	Debt Service Principal BOE	-	-	-	-	-	-	
BOARD OF EDUCATION 470000		26,520,747	25,509,486	26,706,023	26,771,365	26,771,365	65,342	0.2%

Board of Finance

General Description: The Board of Finance consists of seven members, each of whom serves a term of four years. The board has the duties, responsibilities and powers granted to Boards of Finance by the State of Connecticut General Statutes. The Board of Finance shall designate an independent certified public accountant (CPA) to audit the books and accounts of the Town. The Board of Finance approves the budget that is brought forth to the Town for vote at referendum, makes appropriations as needed throughout the fiscal year and reviews the ongoing financial condition of the Town.

- **Performance Indicators for Fiscal Year 2021:**
 - Approved a budget for FY21, which was successfully approved at referendum
 - Over the course of FY20, made a \$5,000 budget appropriation for the Shellfish Fund.
 - Moved \$1,050,000 of surplus funds to: \$200 thousand for pension contributions; \$200 thousand to debt service stabilization reserve fund; \$150 thousand for sidewalk construction; and \$500 thousand to the Board of Education capital fund at the end of FY20
 - Approved and moved to Town meeting \$255,395 thousand in capital non-recurring appropriations. These appropriations included:
 - \$112 thousand for the repair of Kavanagh Tennis Courts
 - \$30 thousand for Town Hall roof repairs
 - \$49 thousand for hiring of a strategic consultant for Parks and Recreation
 - \$44 thousand for purchase and repair of the library doors and boiler
 - \$20 thousand for Katharine Hepburn Cultural Arts Center building repairs
- Monitor the approved FY21 budget and work on submission of the FY22 budget

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	3,740	3,690	3,815	3,915	3,915	100	2.6%
52200	Employer Share Social Sec.	289	282	292	300	300	8	2.6%
52700	Workers' Compensation	10	8	10	11	11	1	5.7%
53020	Legal Services	5,000	-	5,000	5,000	5,000	-	0.0%
53200	Professional Educational	100	-	100	100	100	-	0.0%
53410	Audit/Accounting Services	46,500	42,000	47,000	48,100	48,100	1,100	2.3%
55301	Postage	100	-	100	100	100	-	0.0%
55400	Advertising	1,000	355	1,000	1,000	1,000	-	0.0%
55500	Printing & Binding	5,000	4,510	5,000	5,000	5,000	-	0.0%
56100	General Supplies	100	39	100	100	100	-	0.0%
BOARD OF FINANCE 411700		61,839	50,884	62,417	63,625	63,625	1,208	1.9%

Building Department

General Description of Department: The Town of Old Saybrook Building Department reviews applications for new structures, additions and alterations proposed to be constructed within the Town. The State of Connecticut requires the Building Official to determine if construction meets the minimum standard of the State Building Code.

Accomplishments

- Continue to update property files into Municipity software.
- Active engagement and education with contractors and the public.
- Performed 1,452 inspections.
- Permit revenues totaled \$240,225.
- Changed the way the office operated due to the COVID-19 pandemic.

Major Objectives 2021 – 2022

- Continue to improve communication and coordination between the Fire Marshal, Zoning and Assessor's Offices in dealing with Building Department
- Continue to work toward online access for permits

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	86,647	86,839	90,185	92,214	92,214	2,029	2.3%
51630	Overtime	1,500	835	1,500	1,500	1,500	-	0.0%
51900	Other Salaries	-	3,875	-	-	-	-	
52100	Group Insurance	678	704	678	752	752	74	11.0%
52200	Employer Share Social Sec	6,654	6,909	6,899	7,054	7,054	155	2.3%
52300	Retirement Contributions	-	-	-	-	-	-	
52302	Defined Contribution Er.	6,958	6,893	7,215	7,377	7,377	162	2.2%
52700	Workers' Compensation	3,079	3,544	4,257	4,353	4,353	96	2.2%
52800	Health Insurance	23,356	22,470	22,938	21,318	21,318	(1,621)	(7.1%)
52850	Dental Insurance	1,109	1,220	1,586	1,040	1,040	(546)	(34.4%)
53200	Professional Educational	500	65	500	500	500	-	0.0%
53510	Data Processing and Coding	600	-	600	600	600	-	0.0%
54304	Vehicle Repair	500	566	1,000	1,500	1,500	500	50.0%
55300	Communications	1,000	1,099	1,000	1,000	1,000	-	0.0%
55301	Postage	200	-	200	-	-	(200)	(100.0%)
56100	General Supplies	1,700	945	2,700	2,700	2,700	-	0.0%
56101	Library Technical Supplies	-	772	-	-	-	-	
56260	Fuel	1,400	557	1,400	1,400	1,400	-	0.0%
58100	Dues & Fees	200	-	200	200	200	-	0.0%
BUILDING 421300		136,081	137,293	142,858	143,508	143,508	650	0.5%

Economic Development

General Description of Department: The Economic Development Office strives to improve the economic well-being and quality of life for the community by expanding the Town's commercial tax base by retaining or attracting businesses and facilitating the redevelopment of under-utilized properties; creating and/or retaining quality jobs and sustainable incomes for residents; and supporting the arts, culture, and natural resources that enhance the lives of residents and visitors.

Accomplishments

- Increased the number of local businesses reached through email communications from 125 to 573.
- 40 new businesses registered trade names in 2020.
- Invited to present Old Saybrook's Economic Development Response to the pandemic at webinars sponsored by CCM and CT Main Street.
- Invited by the MEWS+ Jumpstart Program for start-ups to discuss how a small-town economic development office can assist entrepreneurs.
- Successfully tested a pilot program extending geofencing marketing partnerships to local businesses.
- Assisted in the promotion of the Old Saybrook PPE program and business support efforts sponsored by the OS Chamber of Commerce.
- Wrote the 2020 STEAP Grant application and the Community Connectivity Grant application.
- Purchased 20 colorful Adirondack chairs for the Town Green to offer expanded outdoor, safe, socially distanced seating.
- Completed Strategic Plan for Old Saybrook's Thriving Local Economy which was adopted into the Town's PoCD in June 2020.

Major Objectives 2021 – 2022

- Focus on supporting the local business community through the end of the pandemic and into recovery, especially through partnerships.
- Begin implementing the Strategic Plan for Old Saybrook's Thriving Local Economy.
- Continue to market Mariner's Way as a redevelopment opportunity to attract developer interest and implement the Mariner's Way Plan.
- Continue Digital Marketing efforts to attract businesses in targeted industries, new residents, and visitors year-round using social media and Geo-Fencing.
- Support the Arts & Culture sector through rotating exhibits in the Community Art Hallway and participating in the planning and execution of activities that celebrate the arts and draw people to Town.

Performance Indicators

- Commercial Tax Revenues for the year and year-to-year trends
- Number of Business Contacts for the year and year-to-year trends
- Number of new businesses registering trade names/opening for the year and year-to-year trends
- Number of improved or redeveloped commercial properties for the year and year-to-year trends
- Digital Marketing/Social Media/Webpage conversions, followers & views for the year and year-to-year trends

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	36,707	36,518	37,608	38,419	38,419	811	2.2%
52200	Employer Share Social Sec.	2,818	2,875	2,877	2,939	2,939	62	2.2%
52300	Retirement Contributions	-	-	-	-	-	-	
52302	Defined Contribution Er.	2,860	2,821	2,919	2,977	2,977	58	2.0%
52700	Workers' Compensation	1,266	1,407	1,722	1,760	1,760	38	2.2%
53200	Professional Educational	500	167	500	500	500	-	0.0%
53520	Other Technical Services	150	-	150	150	150	-	0.0%
55301	Postage	100	-	100	100	100	-	0.0%
55400	Advertising	15,000	14,488	17,500	17,500	17,500	-	0.0%
55500	Printing & Binding	400	-	400	400	400	-	0.0%
55800	Travel Reimbursement	600	429	600	600	600	-	0.0%
56100	General Supplies	150	16	150	150	150	-	0.0%
56120	Admin. Supplies	150	115	150	150	150	-	0.0%
56400	Books and Periodicals	150	165	165	165	165	-	0.0%
58100	Dues & Fees	350	315	350	350	350	-	0.0%
ECONOMIC DEVELOPMENT 417300		61,201	59,316	65,191	66,161	66,161	970	1.5%

Fire Department

General Description of Department: The Fire Department in Old Saybrook is organized through volunteer members. The Town provides general funds for the equipment, building and other supplies needed to support the volunteer members' firefighting needs. The department has 88 active volunteer members and also provides mutual aid to surrounding towns, including East Lyme and Niantic, as part of the Rapid Intervention Team.

As noted in past years, firefighter cancer-causing carcinogens are being monitored through the National Fire Incident Reporting System for each and every member. Firefighters have a 9% higher risk of being diagnosed with cancer than the general U.S. population. Our interior structural firefighters' personal health and safety depends on providing them with Personal Protective Equipment (PPE). It is highly recommended that a second set of PPE gear be issued to every interior firefighter. This year, the capital budget of \$60,000 will all be spent toward Turn Out Gear for interior firefighters, including a second set of gloves, hood, coat and pants. Currently 56 members of the department are interior-certified with five more members waiting to complete their Firefighter 1 training, which is on hold due to COVID-19.

With the COVID-19 pandemic the Fire Department canceled MANY meetings, trainings, and events but were able to have a progressive and productive year. With hard work from many Town departments we were able to present the purchase of two new Pierce Fire Engines which may arrive early summer 2021.

Accomplishments

- Started purchase of second set of gear.
- Purchased two new engines.
- Began upgrade process to ESO Software for Incident Response Reporting.
- Moving to ESO Personnel & Asset Management Softwares.
- In final stages of upgrading computers at fire house.

Major Objectives 2021 – 2022

- Continue to encourage members to volunteer
- Interior firefighters to have second set of PPE
- 100% switch to ESO for items listed to the left.
- Accept delivery of new trucks.
- Possible fuel tank at fire house for ambulances and fire trucks.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	46,661	41,559	47,800	48,803	48,803	1,003	2.1%
52100	Group Insurance	204	185	204	217	217	13	6.5%
52200	Employer Share Social Sec.	3,578	3,012	3,657	3,733	3,733	76	2.1%
52300	Retirement Contributions	183,897	183,897	183,957	3,194	3,194	(180,763)	(98.3%)
52305	FD Pension ADC	-	-	-	180,000	180,000	180,000	
52700	Workers' Compensation	23,085	23,085	24,206	24,206	24,206	-	0.0%
52800	Health Insurance	11,528	9,305	11,494	10,519	10,519	(976)	(8.5%)
52850	Dental Insurance	554	482	598	520	520	(78)	(13.0%)
52900	Other Employee Benefits	19,800	20,881	19,800	19,800	19,800	-	0.0%
52950	Disability Insurance	3,699	3,699	3,813	3,813	3,813	-	0.0%
53010	Purchased Professional Ser.	22,680	21,308	22,680	22,680	22,680	-	0.0%
53200	Professional Educational	19,000	15,691	19,000	19,000	19,000	-	0.0%
54100	Utility Services	7,000	6,789	7,000	7,000	7,000	-	0.0%
54102	Septic Cleaning/Haul	295	300	295	295	295	-	0.0%
54300	Repairs & Maintenance	13,500	13,301	13,500	13,500	13,500	-	0.0%
54301	Building Maintenance	9,500	8,048	9,500	9,500	9,500	-	0.0%
54302	Fire/Security Maintenance	3,000	2,838	3,000	3,000	3,000	-	0.0%
54304	Vehicle Repair	49,800	62,762	49,800	49,800	49,800	-	0.0%
54308	HVAC Maintenance	1,205	1,575	1,205	1,205	1,205	-	0.0%
54411	Water/Sewer	1,100	1,124	1,100	1,100	1,100	-	0.0%
55010	Other Purchased Services	-	1,948	-	-	-	-	
56005	JPMorgan Payment	-	-	-	-	-	-	
56010	Supplies	8,500	8,500	8,500	8,500	8,500	-	0.0%
56100	General Supplies	2,750	2,041	2,750	2,750	2,750	-	0.0%
56120	Admin Supplies	23,450	21,399	23,450	23,450	23,450	-	0.0%
56121	FD - Equipment Supplies	35,400	35,505	35,400	35,400	35,400	-	0.0%
56210	Natural Gas	7,500	4,446	7,500	7,500	7,500	-	0.0%
56220	Electricity	18,860	13,969	18,860	18,860	18,860	-	0.0%
56260	Fuel	18,650	13,175	18,650	18,650	18,650	-	0.0%
56500	Supplies - Technology Rel.	3,000	2,508	3,000	3,000	3,000	-	0.0%
57300	Equipment	60,000	59,886	60,000	60,000	60,000	-	0.0%
57390	Other Equipment	-	-	-	-	-	-	
58100	Dues & Fees	700	426	700	700	700	-	0.0%
FIRE DEPT. 420300		598,896	583,644	601,419	600,695	600,695	(724)	-0.1%

Fire Marshal

General Description of Department: The Fire Marshal's Office investigates all fires within the Town of Old Saybrook and reports the results to the State Fire Marshal. The Fire Marshal inspects explosives, combustible liquid storage tanks, vehicles, gas stations, dry cleaners, hazardous chemicals, fireworks, and any other statutorily required or fire hazard-related inspections. The Fire Marshal also issues permits for the use of explosives. Finally, the Fire Marshal's Office provides proactive education for safety tips and fire prevention advice to the general public.

Accomplishments

- Continued working and responding to all fire calls and vehicle accidents through the pandemic 24/7.
- 95% completion of Ocean State Job Lot warehouse project and \$6 million renovation.
- Working with business for compliance with state mandates regarding tents and operations.
- Completed certification for Fire Instructor Course to develop and teach fire safety education to seniors, schools, and civic groups.
- Increased revenues from fee collections for services.

Major Objectives 2021 – 2022

- Continue to conduct life safety inspections on properties in town which are mandated by state regulations.
- Continue to scan all file folders on properties and complete the consolidation of all file folders creating digital access for all files.
- Streamline permitting process by changing application procedure for permits to make them more user friendly online.
- Continue to increase revenue stream through fee collections.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	78,029	86,904	81,213	83,040	83,040	1,827	2.2%
51630	Overtime	1,500	-	1,500	1,500	1,500	-	0.0%
52100	Group Insurance	608	640	608	678	678	70	11.4%
52200	Employer Share Social Sec.	6,260	7,149	6,481	6,506	6,506	25	0.4%
52300	Retirement Contributions	-	-	-	-	-	-	-
52302	Defined Contribution Er.	6,266	6,266	6,497	6,643	6,643	146	2.3%
52700	Workers' Compensation	2,773	3,441	3,833	3,920	3,920	87	2.3%
52800	Health Insurance	2,000	2,000	2,000	2,000	2,000	-	0.0%
52900	Other Employee Benefits	2,000	-	2,000	2,000	2,000	-	0.0%
53200	Professional Educational	600	300	1,000	1,000	1,000	-	0.0%
53300	Other Professional/Tech	2,300	380	2,300	2,300	2,300	-	0.0%
53500	Technical Services	-	-	-	-	-	-	-
53520	Other Technical Services	6,600	6,200	6,600	6,600	6,600	-	0.0%
54302	Fire/Security Maintenance	19,695	8,500	19,695	19,695	19,695	-	0.0%
54304	Vehicle Repair	-	1,471	1,000	1,000	1,000	-	0.0%
55010	Other Purchased Services	1,300	2,062	1,300	1,300	1,300	-	0.0%
55300	Communications	1,300	685	1,300	1,300	1,300	-	0.0%
55301	Postage	200	-	200	200	200	-	0.0%
55500	Printing & Binding	100	-	100	100	100	-	0.0%
56100	General Supplies	-	92	-	-	-	-	-
56120	Admin Supplies	2,300	1,722	2,300	2,300	2,300	-	0.0%
56260	Fuel	2,200	1,724	2,200	2,200	2,200	-	0.0%
57320	Vehicles	-	-	-	-	-	-	-
58100	Dues & Fees	1,000	25	1,000	1,000	1,000	-	0.0%
FIRE MARSHAL 421900		137,031	129,561	143,127	145,281	145,281	2,154	1.5%

Harbor Management Commission

General Description of Department: The Harbor Management Commission is an elected body with the responsibility of managing the navigable waters within the Town's harbor area, including responsibilities for preparing and implementing a municipal harbor management plan as set forth in the Connecticut Harbor Management Act and Ordinance 77 of the Town of Old Saybrook. In addition, the commission also manages certain Town-owned waterfront facilities. The General Fund budget provides for the salary and fringe of the Harbor Master and the Harbor Management Clerk. Other expenses associated with the management of the harbors are not part of the general fund and are managed using the proceeds of fees from moorings and wait lists.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	19,085	15,534	18,856	19,609	19,609	753	4.0%
52100	Group Insurance	-	-	-	-	-	-	
52200	Employer Share Social Sec.	1,479	1,178	1,484	1,500	1,500	16	1.1%
52302	Defined Contribution Er.	-	151	-	788	788	788	
52700	Workers' Compensation	27	295	27	27	27	(0)	(1.5%)
56220	Electricity	-	-	550	-	-	(550)	(100.0%)
HARBOR MGMT COMMISSION 416500		20,591	17,158	20,917	21,924	21,924	1,007	4.8%

Health Departments

Environmental Health

The environmental health budget provides funds for licenses and inspections in accordance with Connecticut General Statutes and local ordinances for businesses that require health inspections such as restaurants, beauty shops and childcare facilities. In addition, this budget provides funds for treating mosquito-breeding habitats and larvae.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
53010	Purchased Professional Ser.	162,000	152,451	162,000	162,000	162,000	-	0.0%
ENVIRONMENTAL HEALTH 440100		162,000	152,451	162,000	162,000	162,000	-	0.0%

Public Health Nursing Board

The Public Health Nursing Board monitors the established plan for nursing services, health education and community outreach. In addition, the board assesses the quality and cost effectiveness of services by the VNASC and other service providers as they provide health/nursing care in the Old Saybrook community.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51617	Clerical Support	-	1,545	1,000	1,200	1,200	200	20.0%
52200	Employer Share Social Sec.	-	118	-	-	-	-	
52700	Workers' Compensation	-	60	-	-	-	-	
53010	Purchased Professional Ser.	26,617	35,146	27,185	27,185	27,185	-	0.0%
53040	Nursing Services	14,836	3,000	14,836	14,636	14,636	(200)	(1.3%)
56120	Admin. Supplies	1,200	532	1,000	1,000	1,000	-	0.0%
NURSING 441100		42,653	40,401	44,021	44,021	44,021	-	0.0%

Information Technology Department

General Description of Department: The Town Hall Information Technology (IT) Department supports administrative departments located primarily within the Town Hall complex, including Parks and Recreation, Youth and Family Services, Public Works (Town Garage) and the Acton Library. Not within scope of the IT Department are the Police and Fire Departments, the Probate Court or the Board of Education and school system. The department is responsible for all computers and peripherals associated with the Town administrative network; this includes desktop and server replacements, software upgrades and maintenance, service contracts on printers and copiers, repairs to equipment and Internet connections. In addition, the Information Technology budget supports land line and cellular telephone services for the included departments.

Accomplishments (To Date)

- Multiple enhancements implemented to support remote productivity necessitated by COVID-19 emergency.
- Virtual Meetings: The IT Department implemented virtual meeting (Zoom) support for all boards and commissions. Additionally, gubernatorial mandates for virtual access and electronic archiving for all public meetings significantly expanded the scope of previous meeting recording activities.
- Remote Office: Secure capabilities for Town personnel to perform duties and conduct business remotely while at home were expanded, enabling the workforce to continue to support operations.
- Virtual Telephony: Capabilities within the phone system to enable incoming calls to be seamlessly redirected to remote workers were expanded. Remote workers are able to place outgoing calls from the Town Hall phone exchange.
- Network File Services server replaced.
- Improved network performance for Youth and Family Services. through the establishment of in-building remote server capability.

Major Objectives 2021 – 2022

- Continued wave of desktop 5-year hardware refresh.
- Execution of results from 5-year phone services RFP.

Performance Indicators

- Server Uptime – 100.0%
- Telephony Uptime – 99.95%
- Local Net Uptime – 100.0%
- Internet Uptime – 100.0%
- Email Connectivity – 100.0%
- Web Site Uptime – 97.69%
- Requests Processed – 541

Accomplishments (Projected Jan-Jun 2021)

- Roll out of credit card services to Town Hall departments – Jan 2021.
- Upgrade legacy personal productivity software (Office 2010) to Office365 subscription – Jan 2021.
- 5-year Phone Services RFP – Spring 2021.
- Municipality Public Works module to be launched - Spring 2021.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	54,601	62,516	64,726	66,020	66,020	1,294	2.0%
52100	Group Insurance	-	440	600	539	539	(61)	(10.2%)
52200	Employer Share Social Sec.	4,161	4,989	5,105	5,127	5,127	22	0.4%
52300	Retirement Contributions	4,659	4,659	5,502	5,942	5,942	440	8.0%
52700	Workers' Compensation	147	139	175	178	178	3	1.9%
52800	Health Insurance	-	1,500	1,000	1,000	1,000	-	0.0%
53520	Other Technical Services	19,000	24,168	21,500	33,000	33,000	11,500	53.5%
54320	Technology Related Repair	17,250	16,620	10,500	10,500	10,500	-	0.0%
54430	Rental of Computer Relate	15,250	12,567	11,800	11,800	11,800	-	0.0%
55300	Communications	47,000	46,312	47,000	47,000	47,000	-	0.0%
56500	Supplies - Technology Rel.	5,000	7,484	5,000	5,000	5,000	-	0.0%
57340	Technology - Related Hard	25,000	13,098	25,000	13,500	13,500	(11,500)	(46.0%)
INFORMATION TECHNOLOGY 414300		192,068	194,492	197,908	199,606	199,606	1,698	0.9%

Land Use Department

General Description of Department: Proactive to municipal needs, the department conducts long-range planning of the Town's land. Municipal initiatives—studies, programs, physical improvements—as recommended in the Town's plans, including the Plan of Conservation & Development, require public participation, design/permitting, and funding to implement. Reactive to market wants, the department conducts current planning of private land. Regulation of site-specific initiatives—permitting, enforcement, and inspection—require one-on-one consultation with land developers, property owners, and business tenants, town agency review and public record keeping for the regulatory agencies.

Accomplishments

- Maintained/adapted operations during the COVID-19 pandemic.
- Staffed the office during the Town Hall pandemic closure to insure no interruption to business.
- Implemented a process for electronic scanning of permit files.
- Transitioned to virtual meetings for 8 commissions.
- Created expedited application/inspection process per Gov. Lamont's COVID-19 EO 7MM to expand outdoor activities. Collaborated with departments to complete this process with little time for phased opening.
- Worked with EDC & UConn through the CT Brownfields Municipal Assistance Program to inventory, map and prioritize brownfield redevelopment.
- Drafted update to Chapter 128 Town Code for AO Flood Zone mandatory update and clarified problematic text.

Major Objectives 2021 – 2022

- Evaluate and improve efficiency in the department.
- Improve technology skills and outreach to the public.
- Continue in-department organization and scanning of paper files/permits to electronic files.
- Transition from Access Permit Tracking to Municipality.
- Cross-train staff for improved customer service/efficiency.
- Continue Sustainable CITM certification actions (2023).
- Construct enhancements for Stage Road and Route 1.
- Complete Town Affordable Housing Plan (CGS § 8-30j).
- Continue to evaluate regulations/plans in need of updates.
- Adopt Chapter 128 Flood Plain Ordinance Revisions.
- Collaborate with other departments to draft updated Stormwater Management Plan (2022).

Key Performance Indicators

- **179 administrative permit** approvals for Certificates of Zoning Compliance. (FY 2019-2020)
- **24 administrative permit approvals** for COVID-19 Outdoor Seating Expansion (Governor's Executive Order 7MM)
- **20 flood permits** processed (Chapter 128 Town Code)
- **132 regular meetings** in addition to information sessions or community workshops
- **200+ historic resources** inventoried
- **286 technical reviews** of permits for development
- **585 points** awarded for 22 Sustainable CITM actions
- **\$15K** secured from external funding for housing study
- **Countless responses** to information requests, complaints and permit process guidance

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	284,356	285,881	289,980	228,996	228,996	(60,984)	(21.0%)
51630	Overtime	2,339	2,363	2,339	2,339	2,339	-	0.0%
51900	Other Salaries	3,315	-	5,128	5,128	5,128	-	0.0%
52100	Group Insurance	1,755	1,796	1,755	1,207	1,207	(548)	(31.2%)
52200	Employer Share Social Sec.	22,386	20,956	22,442	17,518	17,518	(4,924)	(21.9%)
52300	Retirement Contributions	20,013	20,013	20,356	14,630	14,630	(5,726)	(28.1%)
52302	Defined Contribution Er.	3,344	29	-	-	-	-	-
52700	Workers' Compensation	3,264	3,586	4,201	5,153	5,153	952	22.7%
52800	Health Insurance	71,319	64,852	71,473	38,131	38,131	(33,342)	(46.7%)
52850	Dental Insurance	3,391	3,328	3,666	1,794	1,794	(1,872)	(51.1%)
53010	Purchased Professional Ser.	15,000	17,826	15,000	35,000	35,000	20,000	133.3%
53200	Professional Educational	1,000	810	1,000	1,000	1,000	-	0.0%
53520	Other Technical Services	5,750	5,450	5,750	5,750	5,750	-	0.0%
55301	Postage	2,000	1,648	2,000	2,000	2,000	-	0.0%
55800	Travel Reimbursement	1,500	1,033	1,500	1,500	1,500	-	0.0%
56100	General Supplies	1,000	1,416	1,000	1,000	1,000	-	0.0%
56400	Books and Periodicals	150	-	150	150	150	-	0.0%
56500	Supplies - Technology Rel.	500	-	500	500	500	-	0.0%
57350	Technology Software	-	-	-	-	-	-	-
58100	Dues & Fees	1,300	1,397	1,300	1,300	1,300	-	0.0%
LAND USE 415101		443,682	432,384	449,540	363,095	363,095	(86,445)	-19.2%

Land Use Commissions

Architectural Review Board

The Architectural Review Board's design review process strives to protect and enhance the Town's unique qualities and strong sense-of-place by carrying out economic development with aesthetic objectives.

Accomplishments

- Restructure Design Excellence Awards Program.
- Create and present 10 years of Design Excellence Awards (2010-2020).

Objectives FY22

- Work with Zoning Commission to improve design regulations.

Key Performance Indicators (FY 2019-2020)

- **9 reviews** of proposals for **new or re-development**
- **20 reviews** of proposals for **new tenant signs**

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	2,879	345	2,951	2,975	2,975	24	0.8%
52200	Employer Share Social Sec.	216	26	226	228	228	2	0.7%
52700	Workers' Compensation	1	1	1	8	8	7	703.0%
56100	General Supplies	500	-	500	500	500	-	0.0%
ARCH REVIEW BD 415102		3,596	372	3,678	3,711	3,711	33	0.9%

Conservation Commission

The Conservation Commission is concerned with development, conservation, supervision and regulation of natural resources.

Accomplishments

- Sponsored multi-entity coastal clean-up.
- Digitally inventoried 300+ open spaces.
- Co-hosted speaker about recycling.
- Presented habitat series with Youth & Family Services.
- Provided watershed education to the public.
- Collaborated with RiverCOG and CRCCD to promote various conservation efforts.
- Provided education and promotion of conservation issues through social media.

Objectives FY22

- Reduced need for transfer of household waste.
- Update Open Space Inventory.
- Work with Parks & Recreation to update Stewardship Plan for Great Cedars Conservation Area.
- Collaborate with high school staff/students for pollinator garden and other projects.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	900	700	923	940	940	17	1.8%
52200	Employer Share Social Sec.	71	54	71	72	72	1	1.2%
52700	Workers' Compensation	2	2	2	3	3	1	27.0%
55300	Communications	2,500	397	3,000	3,000	3,000	-	0.0%
56100	General Supplies	250	121	500	500	500	-	0.0%
CONSERVATION COMMISSION 417100		3,723	1,274	4,496	4,514	4,514	18	0.4%

Historic District Commission

The Historic District Commission promotes the educational, cultural, economic and general welfare of the Town through the preservation and protection of buildings, places and districts of historic interest.

Accomplishments

- Participated in Historical Society's Achievements in Preservation program.
- Published Guide for Historic Preservation Resilience with CT-SHPO.
- Raised \$20,000+ through a crowdfunding campaign for the historic ghost sign on the corner of Main & Sheffield Streets.

Objectives FY22

- Implement historic ghost sign preservation project.

Key Performance Indicators (FY 2019-2020)

- **6 certificates** of appropriateness approved
- **1 regulation amendment**

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	880	895	902	900	900	(2)	(0.2%)
52200	Employer Share Social Sec.	65	66	69	69	69	(0)	(0.2%)
52700	Workers' Compensation	1	2	2	2	2	0	21.5%
53010	Purchased Professional Ser.	1,500	-	1,500	1,500	1,500	-	0.0%
53900	Other Purchased Professional	100	-	100	100	100	-	0.0%
55400	Advertising	600	939	600	600	600	-	0.0%
55990	Other - Other Purchased Ser.	2,000	2,800	2,000	2,000	2,000	-	0.0%
58100	Dues & Fees	210	110	210	210	210	-	0.0%
HISTORIC DISTRICT 415900		5,356	4,812	5,383	5,381	5,381	(2)	0.0%

Inland Wetlands and Watercourses Commission and Aquifer Protection Agency

The Inland Wetlands and Watercourses Commission permits any work in an inland wetland, vernal pool, waterbody or watercourse, or within 100' of these resources. The commission also serves as the Town's Aquifer Protection Agency preventing adverse effects from development on the Town's drinking water sources.

Key Performance Indicators (FY 2019-2020)

- **2 permits** for commercial development
- **12 permits** for residential development

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	2,019	1,125	2,069	2,088	2,088	19	0.9%
52200	Employer Share Social Sec.	154	86	158	160	160	2	1.1%
52700	Workers' Compensation	5	3	6	6	6	(0)	(6.0%)
53010	Purchased Professional Ser.	5,000	8,241	5,000	5,000	5,000	-	0.0%
53200	Professional Educational	350	-	350	350	350	-	0.0%
55400	Advertising	650	632	650	650	650	-	0.0%
56100	General Supplies	300	-	300	300	300	-	0.0%
58100	Dues & Fees	150	-	150	150	150	-	0.0%
INLAND/WETLANDS 416300		8,628	10,087	8,683	8,703	8,703	20	0.2%

Planning Commission

The Planning Commission is responsible for keeping current the Town's Plan of Conservation & Development for land use. The commission approves private and municipal improvements of land consistent with the Town's plans.

Accomplishments

- Adopted Economic Development section of the Town Plan with OSEDC.

Objectives FY22

- Draft and adopt updates to the Residential Development section of the Plan of Conservation and Development (POCD).
- Reformat and refresh the POCD.
- Review POCD for other sections for consideration of content updates.

Key Performance Indicators (FY2019-2020)

- **1 subdivision** approval
- **2 lot-line change** approvals
- **10 approvals** of town initiatives consistent with the Town Plan

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	2,879	190	2,936	2,975	2,975	39	1.3%
52200	Employer Share Social Sec.	220	15	225	228	228	3	1.2%
52700	Workers' Compensation	8	-	8	8	8	0	0.4%
53010	Purchased Professional Ser.	7,000	1,940	7,000	7,000	7,000	-	0.0%
53200	Professional Educational	300	-	300	300	300	-	0.0%
55400	Advertising	750	-	750	750	750	-	0.0%
55500	Printing & Binding	3,000	3,000	3,000	3,000	3,000	-	0.0%
56100	General Supplies	1,000	-	1,000	1,000	1,000	-	0.0%
58100	Dues & Fees	100	-	100	100	100	-	0.0%
PLANNING COMMISSION 415300		15,257	5,145	15,319	15,361	15,361	42	0.3%

Library, Acton Public

General Description of Department: The Acton Public Library's mission is to serve the Old Saybrook community as an information resource center providing educational, cultural, and civic programs and materials through diverse media.

The Acton Public Library's 2020-2021 budget reflects 0.71% increase from last year. Increases came from higher electricity rates, a moderate rise in cost in some collection items and a small increase in supply costs. The library, even with its most recent renovation in 2002, will need general maintenance and upkeep. Keeping up with preventative maintenance will help keep costs in check. We eliminated fines and have seen greater circulation numbers in the past few months.

Accomplishments

- Began strategic planning process (paused for COVID-19)
- Replaced boiler and main door system; repaired sidewalks
- Helped promote census as part of Complete Count Committee
- Partnered with the Kate and other community organizations to apply for NEA Grant to promote arts in Old Saybrook
- Upgraded all 20 public computers and software
- Continued phone services throughout shutdown
- Helped the Estuary by making over 700 health and wellness calls to their patrons as well as calls to our own patrons
- Offered virtual programs for all ages; ran a modified Summer Reading Program
- Began curbside service for books & craft kits in late May
- Offered library cards online to allow more people to use digital offerings at home
- Increased digital collection of books, audio and movies
- Expanded WiFi reach; lent hotspots and laptops to residents
- Reopened library to public in July, following sector guidelines

Major Objectives 2021 – 2022

- Improve our technology educational offerings
- Improve technology for programs (making programs more accessible, closed caption and better filming, also the ability to have programs in-person while streaming)
- Begin inventorying, scanning, cataloging and preserving our local history collection
- Restart work on the Strategic Plan
- Equity, Diversity, Inclusion...these are goals we need to consider as we work on new services, when presenting programs and ordering materials for the collection
- Incorporate lessons learned through COVID-19 into future planning

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	495,590	499,651	499,894	519,792	518,334	18,440	3.7%
51612	Additional Hours	43,141	26,029	44,775	44,775	44,775	-	0.0%
51630	Overtime	-	1,169	-	-	-	-	-
51900	Other Salaries	20,000	3,355	20,000	14,000	14,000	(6,000)	(30.0%)
52100	Group Insurance	1,742	1,793	1,742	2,188	1,868	126	7.2%
52200	Employer Share Social Sec.	43,011	40,718	43,195	39,917	39,806	(3,389)	(7.8%)
52300	Retirement Contributions	17,148	17,148	13,602	14,707	14,707	1,105	8.1%
52302	Defined Contribution Er	17,578	16,884	21,465	21,950	21,833	368	1.7%
52600	Unemployment Compensation	-	1,390	-	-	-	-	-
52700	Workers' Compensation	2,822	2,284	3,999	5,095	5,095	1,096	27.4%
52800	Health Insurance	62,183	49,267	53,282	78,457	50,841	(2,441)	(4.6%)
52850	Dental Insurance	2,031	2,449	2,652	3,692	2,314	(338)	(12.7%)
53010	Purchased Professional Ser.	4,500	4,592	4,800	4,800	4,800	-	0.0%
53900	Other Purchased Professional	54,000	52,140	56,045	56,045	56,045	-	0.0%
54102	Septic Cleaning/Haul	670	410	720	720	720	-	0.0%
54200	Cleaning Services	-	-	-	17,660	17,660	17,660	-
54300	Repairs & Maintenance	31,500	39,749	31,000	31,000	31,000	-	0.0%
54302	Fire/Security Maintenance	252	552	252	252	252	-	0.0%
54308	HVAC Maintenance	10,240	10,240	10,240	10,240	10,240	-	0.0%
54411	Water/Sewer	3,508	3,837	3,508	3,508	3,508	-	0.0%
55300	Communications	720	713	720	720	720	-	0.0%
55301	Postage	1,000	709	1,000	1,000	1,000	-	0.0%
56005	JPMorgan Payment	-	-	-	-	-	-	-
56100	General Supplies	3,500	3,106	3,500	3,600	3,600	100	2.9%
56101	Library Technical Supplies	6,000	14,532	6,000	6,000	6,000	-	0.0%
56102	Library Cleaning Supplies	5,600	5,204	5,825	5,825	5,825	-	0.0%
56210	Natural Gas	5,600	5,054	5,600	5,600	5,600	-	0.0%
56220	Electricity	51,000	49,757	55,590	55,590	55,590	-	0.0%
56900	Other Supplies	105,000	96,687	106,079	105,450	105,450	(629)	(0.6%)
57200	Buildings	15,000	13,476	15,000	15,000	15,000	-	0.0%
58100	Dues & Fees	3,500	1,197	3,500	2,500	2,500	(1,000)	(28.6%)
LIBRARY-ACTON 450100		1,006,836	964,092	1,013,985	1,070,083	1,039,083	25,098	2.5%

Parks Department

General Description of Department: The Parks Department is responsible for the oversight of various facilities, maintenance, and activities which support the major parks including: two beaches, three conservation areas totaling over 1,200 acres, six active parks and five passive parks. Approximately 90% of the parks budget is associated with maintaining the Town's parks.

Accomplishments

- Progress on biodiversity study in the Preserve
- Progress on Preserve Forest Stewardship Plan
- Creation of Strategic Plan for Parks & Facilities
- Added exhaust fan to Town Beach concession
- Reduction of invasive mugwort at Founders Park
- Re-graded parking lots at Town Park, Harvey's Beach and Founders Park
- Removal of wooden walkway in Preserve
- Re-boarding of bridge on red trail in Preserve
- New park signs for all the parks
- Lifeguard chairs repaired at both beaches
- New beach swim lines
- New carpet at the Vicki Duffy Pavilion
- Added HVAC dehumidifier to Vicki Duffy Pavilion
- Bathroom for Main Street Park
- Trail updates to Preserve interim trails

Performance Indicators

- Harvey's Beach grossed \$50,170 in a shortened, limited season

Major Objectives 2021 – 2022

- New bathrooms at Saybrook Monument Park
- Upgrade bathhouse at Town Beach
- Irrigation of Maple Ave. Field
- Re-blazing all trails and trail clearing in all open space
- Repaint parking lot lines at Town & Harvey's Beaches
- Repaint parking lot lines at Saybrook Point
- Repair gazebo on Town Green
- Repair the seawall at Gardiner's Landing
- Add park amenities to Main Street Park, phase I
- New parking lot at end of Ingham Hill Road
- Repair earthen dam in Great Cedar East Conservation Area
- Installation of frisbee golf course at Town Park
- Replace/upgrade old informational signs at Saybrook Monument Park
- New picnic tables for Town Beach pavilion
- Upgrade existing playground at Trask Park
- Upgrade bathrooms at Town Park & Trask Park

Parks: Vicky Duffy Pavilion

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
54302	Fire/Security Maintenance	500	608	500	500	500	-	0.0%
54308	HVAC Maintenance	1,200	4,947	1,200	1,200	1,200	-	0.0%
54411	Water/Sewer	1,200	900	1,200	1,200	1,200	-	0.0%
54423	Custodial Services	3,700	4,102	4,700	5,000	5,000	300	6.4%
56210	Natural Gas	1,700	1,418	1,700	1,700	1,700	-	0.0%
56220	Electricity	2,700	2,610	2,700	2,700	2,700	-	0.0%
PARKS VICKY DUFFY PAV 450503		11,000	14,585	12,000	12,300	12,300	300	2.5%

Parks: Other

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
54300	Repairs & Maintenance	3,000	3,682	3,000	3,000	3,000	-	0.0%
54301	Building Maintenance	-	70	-	-	-	-	-
54303	Grounds Maintenance	4,600	6,220	5,600	5,600	5,600	-	0.0%
54310	Non-Technology Related Re	-	-	-	-	-	-	-
54411	Water/Sewer	15,800	19,647	15,800	15,800	15,800	-	0.0%
54424	Lawn Care	20,000	19,455	23,000	25,000	25,000	2,000	8.7%
55300	Communications	800	1,350	800	800	800	-	0.0%
56010	Supplies	11,000	12,569	11,000	11,000	11,000	-	0.0%
56220	Electricity	4,080	4,196	4,080	4,080	4,080	-	0.0%
PARKS - OTHER 450505		59,280	67,189	63,280	65,280	65,280	2,000	3.2%

Police Department

PD – Field Service Budget

General Description of Department: The field service budget represents all of the salary and benefit expense for all sworn officers of the Town of Old Saybrook Police Department.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	2,131,591	1,971,340	2,207,895	2,274,266	2,274,266	66,371	3.0%
51611	Vacation Day Coverage	105,550	89,619	92,913	117,833	117,833	24,920	26.8%
51612	Additional Hours	31,439	41,449	31,933	32,978	32,978	1,045	3.3%
51613	Extra Personnel	59,778	51,371	60,718	62,705	62,705	1,987	3.3%
51614	Professional Development	63,376	34,019	64,372	66,479	66,479	2,107	3.3%
51615	Sick/Injured	56,126	29,400	54,316	58,792	58,792	4,476	8.2%
51616	Special Assignment	20,812	14,679	21,139	21,831	21,831	692	3.3%
51618	Holiday Replacement	39,314	-	24,684	32,910	32,910	8,226	33.3%
51630	Overtime	-	-	-	-	-	-	
52100	Group Insurance	15,079	14,727	16,346	17,353	17,353	1,007	6.2%
52200	Employer Share Social Sec.	200,039	169,432	203,650	212,234	212,234	8,584	4.2%
52300	Retirement Contributions	171,939	171,939	174,642	192,570	192,570	17,928	10.3%
52600	Unemployment Compensation	-	649	-	-	-	-	
52700	Workers' Compensation	-	-	-	-	-	-	
52800	Health Insurance	440,014	370,133	444,211	425,948	395,948	(48,263)	(10.9%)
52850	Dental Insurance	18,986	17,677	24,071	18,335	18,335	(5,736)	(23.8%)
52901	Longevity	16,200	16,200	14,800	13,500	13,500	(1,300)	(8.8%)
52902	Holiday Payout	62,366	59,812	71,650	78,260	78,260	6,610	9.2%
52903	Degree Stipend	9,750	9,250	9,250	10,000	10,000	750	8.1%
52904	K-9	10,017	13,903	20,268	20,720	20,720	452	2.2%
52905	Uniform Cleaning	36,030	35,737	36,030	36,030	36,030	-	0.0%
54301	Building Maintenance	-	-	-	-	-	-	
PD - FIELD SERVICE 420101		3,488,406	3,111,336	3,572,888	3,692,744	3,662,744	89,856	2.5%

PD – Support Service Budget

General Description of Department: The support service budget represents all of the salary and benefit expense for all staff who support the operations of the Town of Old Saybrook Police Department. These functions include dispatchers, clerical staff, IT and custodians.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	438,302	449,765	531,470	532,288	532,288	818	0.2%
51611	Vacation Day Coverage	52,448	45,821	49,958	55,700	55,700	5,742	11.5%
51612	Additional Hours	1,217	929	1,252	1,261	1,261	9	0.7%
51613	Extra Personnel	29,859	56,315	48,089	48,434	48,434	345	0.7%
51614	Professional Development	9,047	13,515	9,309	9,376	9,376	67	0.7%
51615	Sick/Injured	13,242	9,954	14,426	13,720	13,720	(706)	(4.9%)
51616	Special Assignment	1,574	718	1,620	1,632	1,632	12	0.7%
51617	Clerical Support	113,085	80,060	74,590	75,858	75,858	1,268	1.7%
51619	Community Service Officer	15,719	13,260	16,036	16,362	16,362	326	2.0%
51630	Overtime	-	-	-	-	-	-	
51631	IT Support	51,125	51,125	52,148	53,191	53,191	1,043	2.0%
51632	Custodial	46,740	46,820	48,749	50,752	50,752	2,003	4.1%
52100	Group Insurance	3,732	3,937	4,258	4,607	4,607	349	8.2%
52200	Employer Share Social Sec.	59,545	59,098	65,635	67,001	67,001	1,366	2.1%
52300	Retirement Contributions	36,049	35,205	33,981	31,245	31,245	(2,736)	(8.1%)
52302	Defined Contribution Er.	9,772	10,616	16,342	20,506	20,506	4,164	25.5%
52600	Unemployment Compensation	-	1,144	-	-	-	-	
52700	Workers' Compensation	-	-	-	-	-	-	
52800	Health Insurance	113,962	84,893	88,477	82,518	82,518	(5,959)	(6.7%)
52850	Dental Insurance	4,653	3,295	4,135	3,328	3,328	(807)	(19.5%)
52902	Holiday Payout	4,730	5,383	7,070	8,622	8,622	1,552	22.0%
52903	Degree Stipend	3,000	1,750	3,250	3,250	3,250	-	0.0%
52905	Uniform Cleaning	12,120	6,660	13,302	13,302	13,302	-	0.0%
PD - SUPPORT SERVICE 420102		1,019,921	980,263	1,084,097	1,092,953	1,092,953	8,856	0.8%

PD – General Expenditure Budget

General Description of Department: The general expenditure budget represents all of the operational and capital expense to support the operations of the Town of Old Saybrook Police Department and to maintain the police building.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
52700	Workers' Compensation	98,706	87,244	102,115	106,000	106,000	3,885	3.8%
52900	Other Employee Benefits	1,500	1,250	1,500	1,500	1,500	-	0.0%
52905	Uniform Cleaning	-	2,513	-	-	-	-	
53020	Legal Services	7,000	23,700	7,000	7,000	7,000	-	0.0%
53070	Selection/Recruitment	-	-	-	-	-	-	
53071	Selection Recruitment	2,000	2,474	2,000	2,000	2,000	-	0.0%
53072	Medical Physicals	1,000	496	1,000	1,000	1,000	-	0.0%
53100	Official/Admin Services	8,940	4,258	8,940	8,940	8,940	-	0.0%
53200	Professional Educational	19,520	26,887	19,520	19,520	19,520	-	0.0%
53400	Other Professional Services	-	-	-	-	-	-	
53531	Chief Expenses	1,700	1,448	1,700	1,700	1,700	-	0.0%
53532	Prisoner Care	1,000	367	1,000	1,000	1,000	-	0.0%
53533	OSHA Requirements	3,800	555	3,800	3,800	3,800	-	0.0%
53534	First Responder Med Equip	9,800	10,836	9,800	9,800	9,800	-	0.0%
53535	Police Service Info Tech	36,608	62,447	36,608	36,608	36,608	-	0.0%
53536	Police Service Investigation	7,500	8,809	7,500	7,500	7,500	-	0.0%
53537	PD Accountability Mandate	-	-	-	2,491	2,491	2,491	
54300	Repairs & Maintenance	15,000	11,221	15,000	15,000	15,000	-	0.0%
54301	Building Maintenance	30,500	67,980	30,500	30,500	30,500	-	0.0%
54302	Fire/Security Maintenance	-	1,200	-	-	-	-	
54411	Water/Sewer	2,800	3,466	2,800	2,800	2,800	-	0.0%
54430	Rental of Computer Relate	12,900	15,808	12,900	12,900	12,900	-	0.0%
55300	Communications	53,050	54,724	53,050	53,050	53,050	-	0.0%
55301	Postage	2,500	2,610	2,500	2,500	2,500	-	0.0%
56005	JPMorgan Payment	-	-	-	-	-	-	
56120	Admin Supplies	9,250	19,650	9,250	9,250	9,250	-	0.0%
56210	Natural Gas	7,500	9,251	7,500	7,500	7,500	-	0.0%
56220	Electricity	50,000	53,748	50,000	50,000	50,000	-	0.0%
56260	Fuel	40,000	40,000	40,000	40,000	40,000	-	0.0%
56900	Other Supplies	15,500	49,289	15,500	15,500	15,500	-	0.0%
57320	Vehicles	-	-	-	-	-	-	
57340	Technology - Related Hard	10,000	25,881	10,000	10,000	10,000	-	0.0%
57390	Other Equipment	89,804	89,804	89,804	89,804	89,804	-	0.0%
PD GENERAL EXPENDITURES 420103		537,878	677,916	541,287	547,663	547,663	6,376	1.2%

PD – Animal Control

General Description of Department: There is an annual General Fund appropriation to the Dog Fund. Animal control is an animal rescue center that is also responsible for investigating nuisance caused by animals.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
56120	Admin Supplies	25,000	25,000	25,000	25,000	25,000	-	0.0%
ANIMAL CONTROL 421500		25,000	25,000	25,000	25,000	25,000	-	0.0%

PD – Marine Patrol

General Description of Department: The Marine Patrol Division conducts patrols during the boating season from May 1 to Columbus Day, approximately 25 weeks.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	36,292	10,345	37,018	38,063	38,063	1,045	2.8%
51630	Overtime	-	11,711	-	-	-	-	-
52200	Employer Share Social Sec.	2,776	1,656	2,832	2,912	2,912	80	2.8%
52700	Workers' Compensation	568	663	568	568	568	-	0.0%
54010	Purchased Property Services	3,450	3,450	3,450	3,450	3,450	-	0.0%
54300	Repairs & Maintenance	9,000	8,395	9,000	9,000	9,000	-	0.0%
56260	Fuel	7,022	2,367	7,022	7,022	7,022	-	0.0%
MARINE PATROL 421700		59,108	38,587	59,890	61,015	61,015	1,125	1.9%

PD – Emergency Management

General Description of Department: The emergency management director develops and organizes the Town's Emergency Management program. This budget supports those initiatives.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	12,060	12,060	12,300	12,548	12,548	248	2.0%
52200	Employer Share Social Sec.	923	759	941	960	960	19	2.0%
52700	Workers' Compensation	-	27	-	-	-	-	-
53010	Purchased Professional Ser.	73,000	75,336	73,000	73,000	73,000	-	0.0%
53100	Official/Admin Services	1,900	-	1,900	1,900	1,900	-	0.0%
53200	Professional Educational	500	-	500	500	500	-	0.0%
54320	Technology Related Repair	24,000	5,357	24,000	24,000	24,000	-	0.0%
55300	Communications	40,000	44,533	40,000	40,000	40,000	-	0.0%
56010	Supplies	1,850	1,725	1,850	1,850	1,850	-	0.0%
56100	General Supplies	50	-	50	50	50	-	0.0%
56120	Admin Supplies	33,381	9,714	33,381	33,381	33,381	-	0.0%
56220	Electricity	8,225	8,455	8,225	8,225	8,225	-	0.0%
56230	Bottled Gas	7,000	4,636	7,000	7,000	7,000	-	0.0%
56400	Books and Periodicals	150	-	150	150	150	-	0.0%
58100	Dues & Fees	465	226	465	465	465	-	0.0%
EMERGENCY MANGEMENT 422300		203,504	162,828	203,762	204,029	204,029	267	0.1%

Public Works Department

General Description of Department: The Public Works Department is responsible for the maintenance of 75 miles of roadways. Maintenance includes, among other duties: snowplowing, sidewalk repair, pruning and taking down of trees, road sweeping, guardrail repair and the cleaning of over 750 catch basins. The public works budget is broken down into four budgets: 1) public works administration where public works salaries, benefits and other operational expenses are housed; 2) highway and streets budget, which is the budget for repairing streets and sidewalks; 3) snow removal budget; and 4) vehicle maintenance, which provides for the care and upkeep of the public works vehicles.

Accomplishments

- **Elmwood Street, Oak Street, Pine Street, Maplewood Street, Ledge Road and Pepperidge Trail:** crack sealed
- **Wood Pond Road, Rock Ridge, Hillcrest Drive, Holly Drive and Hillcrest Court:** asphalt repairs in preparation for chip sealing
- **Wood Pond Rd., Hillcrest Drive, Hillcrest Court, Holly Drive, Rock Ridge Drive, Kitteridge Hill and Beaver Dam Trail:** Cape seal which is two courses of chip seal; first course 3/8 stone, second course 1/4-inch stone and finished with a fog seal
- **Schoolhouse Road from Pepperidge Trail to Wood Pond Lane:** asphalt repairs and drainage repairs. A 1/2-inch chip seal on Schoolhouse Road from Pepperidge Trail to Wood Pond Lane followed by a 1- 1 1/2-inch hot mix overlay over top of the chip seal
- **Main Street:** re-sealed the sidewalks
- Cleaned all the detention basins of brush and trees
- Approximately three weeks of cleanup after Storm Isaias
- Due to flooding in higher tides, **Bliss Street** raised up 18"-2' and paved.

Major Objectives 2021 – 2022

- Continuing to maintain the roads, streets, highways and other public work projects with an emphasis on cost effectiveness and timeliness.
- Keep pace with changing technologies related to road surfacing.
- Increase paving budget.
- Replace aging equipment with new capital purchases.

PW Administration

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	594,013	595,041	626,225	650,134	638,712	12,487	2.0%
51630	Overtime	-	4,355	-	-	-	-	-
51900	Other Salaries	-	4,245	-	-	-	-	-
52100	Group Insurance	3,655	3,789	3,655	4,081	4,010	355	9.7%
52200	Employer Share Social Sec.	46,755	44,759	49,136	49,735	48,861	(275)	(0.6%)
52300	Retirement Contributions	50,577	50,419	51,903	57,108	56,080	4,177	8.0%
52302	Defined Contribution Er.	-	158	-	1,248	1,248	1,248	-
52700	Workers' Compensation	44,388	37,842	44,265	40,122	39,294	(4,971)	(11.2%)
52800	Health Insurance	214,518	177,369	198,069	183,395	183,395	(14,674)	(7.4%)
52850	Dental Insurance	11,208	9,180	10,140	8,840	8,840	(1,300)	(12.8%)
53040	Nursing Services	500	1,197	500	500	500	-	0.0%
53070	Selection/Recruitment	1,000	390	1,000	1,000	1,000	-	0.0%
53200	Professional Educational	7,600	10,818	7,600	7,600	7,600	-	0.0%
54010	Purchased Property Service	35,000	35,692	35,000	35,000	35,000	-	0.0%
54300	Repairs & Maintenance	8,000	29,932	10,000	12,000	12,000	2,000	20.0%
54302	Fire / Security Maintenance	-	1,316	-	-	-	-	-
54308	HVAC Maintenance	1,960	-	1,000	1,960	1,960	960	96.0%
54400	Rentals	12,900	19,577	12,900	12,900	12,900	-	0.0%
55300	Communications	9,000	5,328	9,000	9,000	9,000	-	0.0%
55301	Postage	360	-	360	360	360	-	0.0%
55800	Travel Reimbursement	3,500	2,755	3,500	3,500	3,500	-	0.0%
56005	JPMorgan Payment	-	-	-	-	-	-	-
56100	General Supplies	400	577	400	400	400	-	0.0%
56120	Admin Supplies	-	32	-	-	-	-	-
56220	Electricity	6,800	5,261	7,000	7,000	7,000	-	0.0%
56240	Oil	6,000	5,075	6,000	6,000	6,000	-	0.0%
PW ADMIN 430100		1,058,134	1,045,107	1,077,653	1,091,883	1,077,660	7	0.0%

PW Highway and Streets

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51630	Overtime	20,000	3,379	20,000	20,000	20,000	-	0.0%
52100	Group Insurance	-	-	-	-	-	-	
52200	Employer Share Social Sec.	-	245	-	1,530	1,530	1,530	
52700	Workers' Compensation	-	133	-	1,450	1,450	1,450	
52800	Health Insurance	-	-	-	-	-	-	
52850	Dental Insurance	-	-	-	-	-	-	
53010	Purchased Professional Ser.	1,000	8,561	1,000	1,000	1,000	-	0.0%
53016	Engineering	-	-	-	-	-	-	
53530	Police Services	12,000	19,547	12,000	12,000	12,000	-	0.0%
54011	Trim & Removal of Trees	15,000	11,422	15,000	15,000	15,000	-	0.0%
54012	Catch Basin Cleaning	10,000	10,579	10,000	10,000	10,000	-	0.0%
54300	Repairs & Maintenance	3,000	5,994	3,000	3,000	3,000	-	0.0%
54303	Grounds Maintenance	7,500	7,500	7,500	7,500	7,500	-	0.0%
54311	Road Maintenance	100,000	100,689	100,000	100,000	100,000	-	0.0%
56011	Street Line Stripes	10,000	8,110	10,000	10,000	10,000	-	0.0%
56012	Street Signs	6,000	8,277	6,000	7,000	7,000	1,000	16.7%
56120	Admin. Supplies	1,800	971	1,800	1,800	1,800	-	0.0%
56300	Food	-	-	-	-	-	-	
57010	Property	-	12,254	-	-	-	-	
57400	Infrastructure	375,000	388,571	390,000	400,000	400,000	10,000	2.6%
PW HIGHWAY AND STREET 430300		561,300	586,232	576,300	590,280	590,280	13,980	2.4%

PW Snow and Ice

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51630	Overtime	26,000	3,176	26,000	26,000	26,000	-	0.0%
52200	Employer Share Social Sec.	-	-	-	1,989	1,989	1,989	
52700	Workers' Compensation	-	-	-	1,885	1,885	1,885	
54103	Snow Plowing / Sanding	40,000	9,733	40,000	40,000	40,000	-	0.0%
56300	Food	5,000	300	5,000	5,000	5,000	-	0.0%
PW SNOW AND ICE 430700		71,000	13,209	71,000	74,874	74,874	3,874	5.5%

PW Vehicle Equipment & Maintenance

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
54300	Repairs & Maintenance	40,000	31,070	40,000	40,000	40,000	-	0.0%
54320	Technology Related Repair	1,000	1,610	1,000	1,000	1,000	-	0.0%
56260	Fuel	40,000	27,809	40,000	40,000	40,000	-	0.0%
PW VEHICLE/EQUIP MAINT 431300		81,000	60,489	81,000	81,000	81,000	-	0.0%

Engineering Budget

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
53010	Purchased Professional Ser.	80,000	80,704	80,000	-	-	(80,000)	(100.0%)
53016	Engineering	-	-	-	80,000	80,000	80,000	
ENGINEERING 430500		80,000	80,704	80,000	80,000	80,000	-	0.0%

Street Lighting Budget

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
54300	Repairs & Maintenance	20,000	11,602	20,000	20,000	20,000	-	0.0%
56220	Electricity	78,000	83,621	78,000	60,000	60,000	(18,000)	(23.1%)
58300	Debt-Related Expenditures	56,000	55,619	54,000	-	-	(54,000)	(100.0%)
STREET LIGHTING 431100		154,000	150,842	152,000	80,000	80,000	(72,000)	-47.4%

Tree Warden

General Description of Department: Connecticut Tree Wardens are appointed public officials responsible for trees alongside public roads and in public spaces. Each municipality is required to have a Tree Warden. This budget is increased due to the need for an increased amount of tree work.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	7,500	7,500	8,500	9,000	9,000	500	5.9%
52200	Employer Share Social Sec.	459	574	574	689	689	115	19.9%
54424	Lawn Care	30,000	31,438	30,000	30,000	30,000	-	0.0%
56900	Other Supplies	4,000	-	4,000	4,000	4,000	-	0.0%
TREE WARDEN 421100		41,959	39,512	43,074	43,689	43,689	615	1.4%

Waste Collection Budget

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
53010	Purchased Professional Ser.	24,990	28,713	24,990	32,500	32,500	7,510	30.1%
WASTE COLLECTION 431700		24,990	28,713	24,990	32,500	32,500	7,510	30.1%

Water Hydrant Budget

General Description of Department: The Town is charged a fee by the Connecticut Water Company (CWC) for having water at the ready in fire hydrants to battle fires as well as a per fire hydrant fee. The fee is set by the CWC.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
54411	Water/Sewer	599,000	585,912	635,000	658,500	658,500	23,500	3.7%
WATER HYDRANT 432900		599,000	585,912	635,000	658,500	658,500	23,500	3.7%

Recreation Department

“Bringing our community together through excellence in our beaches, parks, fields, facilities, and programs.”

General Description of Department: The recreation portion of the Park and Recreation Department and budget is responsible for a Recreation Center and Saybrook Point Mini Golf course. The Recreation Center is open 78 hours a week, year round, and 83 hours a week from Oct – Apr. The center provides a variety of recreational activities for the residents of Old Saybrook. The Mini Golf course operates from May – Oct at 84 hours a week.

Accomplishments

- Re-carpeted 7 holes at mini golf
- Re-glued all pavers around mini golf holes
- New park signs for all the parks
- Continued general upkeep/safety of all sport fields

Major Objectives 2021 – 2022

- Re-carpet of 6 mini golf holes
- Re-seal mini golf sidewalks
- New P&R parking lot lighting
- Upkeep on all structures at mini golf
- Safety updates to Harvey’s Beach parking booth

Performance Indicators

- Mini golf: App. 33,000 rounds played
- Mini golf revenue: \$163,366 for the General Fund
- Offered over 200 recreation programs

Recreation: Mini Golf

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51620	Part Time/Seasonal Employ	40,000	39,367	43,000	47,000	47,000	4,000	9.3%
51630	Overtime	-	1,466	-	-	-	-	
52100	Group Insurance	-	-	-	-	-	-	
52200	Employer Share Social Sec.	3,100	3,124	3,333	3,596	3,596	263	7.9%
52700	Workers’ Compensation	1,464	1,206	1,574	1,720	1,720	146	9.3%
52800	Health Insurance	-	-	-	-	-	-	
52850	Dental Insurance	-	-	-	-	-	-	
54010	Purchased Property Services	1,000	1,436	1,000	1,000	1,000	-	0.0%
54200	Cleaning Services	-	-	-	-	-	-	
54300	Repairs & Maintenance	6,000	2,999	7,000	7,000	7,000	-	0.0%
54301	Building Maintenance	1,000	2,705	1,500	2,000	2,000	500	33.3%
54303	Grounds Maintenance	300	926	300	500	500	200	66.7%
54310	Non-Technology Related Re	6,650	5,893	6,650	6,650	6,650	-	0.0%
54423	Custodial Services	-	-	-	-	-	-	
54424	Lawn Care	500	972	500	500	500	-	0.0%
55300	Communications	400	857	400	400	400	-	0.0%
55500	Printing & Binding	1,200	1,840	1,200	1,200	1,200	-	0.0%
55800	Travel Reimbursement	500	250	500	500	500	-	0.0%
56100	General Supplies	500	489	1,000	1,000	1,000	-	0.0%
56220	Electricity	2,500	2,196	2,500	2,500	2,500	-	0.0%
56900	Other Supplies	400	400	-	-	-	-	
RECREATION MINI GOLF 450302		65,514	66,126	70,457	75,566	75,566	5,109	7.3%

Recreation Budget

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	260,118	260,780	269,516	276,830	276,830	7,314	2.7%
51612	Additional Hours	-	-	2,095	2,095	2,095	-	0.0%
51620	Part Time/Seasonal Employ	9,500	8,708	9,500	9,500	9,500	-	0.0%
51621	Lifeguards/Instructors	31,000	38,895	33,000	40,000	40,000	7,000	21.2%
51622	P&R Activity Supervisor	800	-	-	-	-	-	
51623	Facility Attendants	23,000	30,919	26,000	34,000	34,000	8,000	30.8%
51624	Youth Center Super	15,000	17,046	19,000	22,000	22,000	3,000	15.8%
51625	P&R Gym Super	16,000	5,837	16,000	16,000	16,000	-	0.0%
51626	P&R Building Super	14,000	4,696	14,000	14,000	14,000	-	0.0%
51627	P&R Office Coverage	11,500	11,126	11,500	11,500	11,500	-	0.0%
51630	Overtime	1,000	5,021	1,000	1,000	1,000	-	0.0%
51900	Other Salaries	4,000	638	4,000	4,000	4,000	-	0.0%
52100	Group Insurance	1,352	1,387	1,352	1,463	1,463	111	8.2%
52200	Employer Share Social Sec	29,717	28,655	31,024	32,966	32,966	1,942	6.3%
52300	Retirement Contributions	16,318	16,318	17,489	18,908	18,908	1,419	8.1%
52302	Defined Contribution Er	4,855	3,025	5,101	3,337	3,337	(1,764)	(34.6%)
52600	Unemployment Compensation	-	3,874	-	-	-	-	
52700	Workers' Compensation	14,217	11,601	14,623	15,772	15,772	1,149	7.9%
52800	Health Insurance	72,239	62,953	71,080	64,183	64,183	(6,897)	(9.7%)
52850	Dental Insurance	3,391	3,317	3,640	3,172	3,172	(468)	(12.9%)
52900	Other Employee Benefits	100	-	100	100	100	-	0.0%
52901	Longevity	-	-	-	-	-	-	
52906	Immunization Shots	100	-	100	100	100	-	0.0%
53200	Professional Educational	1,200	602	2,000	2,000	2,000	-	0.0%
53300	Other Professional/Tech Ser.	800	1,543	-	-	-	-	
53400	Other Professional Services	1,500	1,297	1,500	1,500	1,500	-	0.0%
53900	Other Purchased Professional	2,000	1,601	2,000	2,000	2,000	-	0.0%
54010	Purchased Property Services	2,600	4,115	2,600	3,000	3,000	400	15.4%
54102	Septic Cleaning/Haul	2,175	-	2,175	3,350	3,350	1,175	54.0%
54300	Repairs & Maintenance	3,000	3,773	3,000	3,000	3,000	-	0.0%
54301	Building Maintenance	5,000	13,085	5,000	5,000	5,000	-	0.0%
54302	Fire/Security Maintenance	-	-	-	-	-	-	
54303	Grounds Maintenance	-	-	-	-	-	-	
54308	HVAC Maintenance	-	-	-	-	-	-	
54310	Non-Technology Related Re	400	142	600	600	600	-	0.0%
54420	Rental of Equipment and V	4,500	5,999	5,500	6,100	6,100	600	10.9%
55300	Communications	720	720	720	720	720	-	0.0%
55301	Postage	500	66	500	500	500	-	0.0%
55500	Printing & Binding	1,500	2,303	1,500	1,500	1,500	-	0.0%
55800	Travel Reimbursement	1,500	1,395	1,500	1,500	1,500	-	0.0%
56005	JPMorgan Payment	-	-	-	-	-	-	
56010	Supplies	-	-	-	-	-	-	
56100	General Supplies	2,400	2,544	2,400	2,400	2,400	-	0.0%
56122	Ballfield Upgrade	8,000	8,833	8,000	8,000	8,000	-	0.0%
56123	Game Room Supplies	1,200	796	1,200	1,200	1,200	-	0.0%
57500	Improvements Other Than B	10,000	9,836	-	-	-	-	
RECREATION 450301		577,202	573,446	590,315	613,296	613,296	22,981	3.9%

Registrar of Voters

General Description of Department: The Registrar of Voters works under the direction of the Secretary of the State's Office. Registrars are elected for two-year terms. The office is responsible for the administration and operation of elections.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	22,500	23,006	24,500	24,500	24,500	-	0.0%
51620	Part Time/Seasonal Employ	-	1,935	-	-	-	-	
52100	Group Insurance	-	-	-	-	-	-	
52200	Employer Share Social Sec.	1,721	1,906	1,874	1,874	1,874	0	0.0%
52700	Workers' Compensation	61	52	62	66	66	4	6.7%
52800	Health Insurance	-	-	-	-	-	-	
52801	Retiree >65 Health	-	-	-	-	-	-	
52802	Retiree < 65 Health	-	-	-	-	-	-	
52850	Dental Insurance	-	-	-	-	-	-	
53100	Official/Admin Services	20,000	7,135	20,000	20,000	10,000	(10,000)	(50.0%)
53200	Professional Educational	1,200	195	1,200	1,200	1,200	-	0.0%
53410	Audit/Accounting Services	1,000	-	1,000	1,000	1,000	-	0.0%
54300	Repairs & Maintenance	2,000	1,200	2,000	2,000	2,000	-	0.0%
54423	Custodial Services	1,000	-	1,600	1,600	1,600	-	0.0%
55300	Communications	1,500	1,399	1,500	1,500	1,500	-	0.0%
55301	Postage	950	27	950	950	950	-	0.0%
55500	Printing & Binding	250	130	250	250	250	-	0.0%
55800	Travel Reimbursement	450	20	450	450	450	-	0.0%
56100	General Supplies	800	32	800	800	800	-	0.0%
56120	Admin Supplies	9,000	3,189	6,000	6,000	6,000	-	0.0%
56430	Periodicals	4,000	3,999	7,000	7,000	7,000	-	0.0%
56500	Supplies - Technology Rel	3,500	790	3,500	3,500	3,500	-	0.0%
REGISTRAR OF VOTERS 414900		69,932	45,015	72,686	72,690	62,690	(9,996)	-13.8%

Selectman Department

General Description of Department: The Board of Selectmen consists of three (3) members. The term of office for the members is two years. The First Selectman is the Chief Executive Officer and Chief Administrative Officer of the Town. He serves as a non-voting, ex-officio member of all boards, commissions, and committees of the Town. The First Selectman administers and executes Town ordinances, regulations, resolutions and policies adopted by the Board of Selectmen and at Town meetings. Finally, the First Selectman reviews current and future needs of the Town and prepares an annual budget.

Accomplishments

- Managed FY20 budget and generated a \$1.7 million surplus.
- Rainy day fund stands at 16.1%.
- Refunded and restructured debt saving \$400k in debt service.
- Renovated the Katharine Hepburn Cultural Arts Center columns.
- Poured sidewalks from Ponde to Lynde with awarded grant funds.
- Completed RFP of Banking Services and transitioned to Webster Bank, upgrading many fraud-protection services.
- Contour sidewalk improvements on Route 1 from the high school and west.
- Spearheaded Old Saybrook CARES, raising over \$125k for Saybrook residents who were financially impacted by the pandemic.

Major Objectives 2021 – 2022

- Participate on several statewide committees to make Old Saybrook's voice heard.
- Complete sidewalk plans on Route 1 and Stage Road with a LoCIP grant.
- Transform the Transfer Station into a more cost-efficient operation.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	286,144	289,879	294,113	309,412	309,412	15,299	5.2%
51611	Vacation Day Coverage	2,100	-	2,100	2,100	2,100	-	0.0%
51630	Overtime	-	5	-	-	-	-	
52100	Group Insurance	1,996	2,069	1,996	2,264	2,264	268	13.4%
52200	Employer Share Social Sec.	22,356	22,206	22,879	23,919	23,919	1,040	4.5%
52300	Retirement Contributions	23,065	20,718	20,982	23,497	23,497	2,515	12.0%
52302	Defined Contribution Er	-	2,347	2,489	2,549	2,549	60	2.4%
52700	Workers' Compensation	777	653	792	835	835	43	5.5%
52800	Health Insurance	37,022	33,798	37,079	34,899	34,899	(2,180)	(5.9%)
52850	Dental Insurance	1,547	1,515	1,664	1,456	1,456	(208)	(12.5%)
53200	Professional Educational	2,000	1,171	2,300	2,300	2,300	-	0.0%
53900	Other Purchased Professional	8,500	6,210	8,500	8,500	8,500	-	0.0%
55300	Communications	800	474	800	800	800	-	0.0%
55301	Postage	1,200	1,543	1,200	1,200	1,200	-	0.0%
55400	Advertising	4,100	3,044	4,100	4,100	4,100	-	0.0%
56005	JPMorgan Payment	-	-	-	-	-	-	
56100	General Supplies	1,700	867	1,700	1,700	1,700	-	0.0%
58100	Dues & Fees	325	350	325	325	325	-	0.0%
SELECTMEN 411100		393,632	386,849	403,019	419,857	419,857	16,838	4.2%

Social Services

General Description of Department: Social Services provides essential assistance to residents in need of shelter, food, clothing, medical health care, heating, emergency and state program assistance, counseling services for budgeting, employment and other preventative services to increase self-efficacy.

Accomplishments

- Sponsored Social Services Help Days; coordinated CT Food Bank drop boxes when unable to run SSHD.
- Sponsored medical, dental and hygiene programs.
- Provided Certified Assistants for Access Health and provided local access to HUSKY and other health insurance.
- Certified for the State Energy Assistance program and Eversource. Brought in more than \$100,000 of state fuel assistance to local residents in need. Coordinated local HEAT program.
- Administered Warm the Children, Holiday Giving, Back to School, and other seasonal local programs.
- Provided application help for SNAP food programs and 33 other state-assisted programs through DSS.
- Coordinated virtual job fair and training with Workforce Alliance and American Job Center.

Major Objectives 2021 – 2022

- Continue to increase multicultural competency.
- Continue Social Services Help Days and increase state and community action agency participation to defray town assistance.
- Continue to provide a local intake site for program accessibility.
- Continue to work with local community, church and civic groups to provide programs and increase grant funding for local initiatives.
- Outreach to seniors to support program accessibility.

Performance Indicators

- Multicultural competencies will continue to be increased; forms will be translated and available in Spanish, and basic Spanish speaking skills for services will continue to be enhanced.
- Social Services Help Days will continue to help more than 100 families each month, providing efficient services to more than 1,000 clients by bringing in state and community resources, keeping hours and general assistance needed from the Town at current levels.
- Seniors eligible for program assistance, SNAP and Farmer's Market food programs will access services.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	72,537	69,909	78,051	79,362	79,362	1,311	1.7%
51630	Overtime	700	1,537	700	700	700	-	0.0%
51900	Other Salaries	-	-	-	-	-	-	-
52100	Group Insurance	359	375	359	407	407	48	13.4%
52200	Employer Share Social Sec	5,570	5,238	5,971	6,071	6,071	100	1.7%
52300	Retirement Contributions	5,123	5,123	5,544	5,988	5,988	444	8.0%
52700	Workers' Compensation	3,437	2,806	3,079	214	214	(2,865)	(93.0%)
52800	Health Insurance	11,015	9,883	10,974	10,064	10,064	(911)	(8.3%)
52850	Dental Insurance	438	428	468	416	416	(52)	(11.1%)
53500	Technical Services	-	-	-	1,500	1,500	1,500	-
55300	Communications	1,039	685	1,039	1,039	1,039	-	0.0%
55301	Postage	390	167	390	390	390	-	0.0%
55510	Photocopy Costs	235	70	235	235	235	-	0.0%
55800	Travel Reimbursement	878	739	878	878	878	-	0.0%
56100	General Supplies	1,100	-	1,100	1,100	1,100	-	0.0%
56210	Natural Gas	486	465	486	486	486	-	0.0%
56220	Electricity	725	1,087	725	725	725	-	0.0%
56240	Oil	-	-	-	-	-	-	-
56900	Other Supplies	11,000	10,835	11,000	11,000	11,000	-	0.0%
58100	Dues & Fees	800	185	800	800	800	-	0.0%
SOCIAL SRVS 442700		115,832	109,532	121,799	121,376	121,376	(423)	-0.3%

Tax Collector Department

General Description of Department: The purpose of this department is to collect taxes due to the Town of Old Saybrook. Once the Grand List has been prepared by the Tax Assessor and the mill rate has been set, taxes due are calculated.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	122,034	123,974	124,445	126,928	126,928	2,483	2.0%
51630	Overtime	600	825	1,100	1,100	1,100	-	0.0%
51900	Other Salaries	2,000	289	1,500	1,500	1,500	-	0.0%
52100	Group Insurance	870	887	870	923	923	53	6.1%
52200	Employer Share Social Sec.	9,555	9,123	9,520	9,710	9,710	190	2.0%
52300	Retirement Contributions	10,413	10,413	10,601	11,424	11,424	823	7.8%
52700	Workers' Compensation	329	280	336	149	149	(187)	(55.6%)
52800	Health Insurance	33,862	30,514	33,819	31,847	31,847	(1,972)	(5.8%)
52850	Dental Insurance	1,547	1,515	1,664	1,456	1,456	(208)	(12.5%)
53010	Purchased Professional Ser.	16,300	16,583	17,611	18,775	18,775	1,164	6.6%
53400	Other Professional Services	250	250	250	250	250	-	0.0%
55301	Postage	14,500	12,272	14,500	14,500	14,500	-	0.0%
55400	Advertising	625	664	700	800	800	100	14.3%
56100	General Supplies	500	403	500	500	500	-	0.0%
58100	Dues & Fees	500	492	500	500	500	-	0.0%
TAX COLLECTOR 413500		213,885	208,484	217,916	220,362	220,362	2,446	1.1%

Katherine Hepburn Cultural Arts Center

General Description of Department: The Katherine Hepburn Cultural Arts Center (KHCAC) is a non-profit performing arts organization. The Town owns the historic KHCAC building, built in 1911 and the former location of the Town Hall. The Town and the KHCAC entered into a long-term lease for the use of the building which brings in \$6,000 annually and is used to offset the expense of maintaining the KHCAC. The Town's responsibility as part of that lease is to maintain the building and the budget below represents the annual cost.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
54010	Purchased Property Services	-	-	-	-	-	-	
54102	Septic Cleaning/Haul	600	410	600	600	600	-	0.0%
54300	Repairs & Maintenance	10,000	23,419	15,000	17,000	17,000	2,000	13.3%
54301	Building Maintenance	4,000	5,333	4,000	4,000	4,000	-	0.0%
54302	Fire/Security Maintenance	-	602	-	-	-	-	
54308	HVAC Maintenance	10,200	10,200	10,200	10,200	10,200	-	0.0%
54411	Water/Sewer	1,700	1,573	1,700	1,700	1,700	-	0.0%
56210	Natural Gas	8,000	6,236	8,000	8,000	8,000	-	0.0%
56220	Electricity	30,000	24,522	30,000	30,000	30,000	-	0.0%
THE KATE 451100		64,500	72,295	69,500	71,500	71,500	2,000	2.9%

Town Clerk

General Description of Department: The Town Clerk serves as the Registrar of Vital Statistics and is responsible for recording all births, marriages and deaths that occur in Town. Part of that care involves preservation and conservation of both historic and modern records including land records, genealogy, maps, minutes of boards and commissions, absentee ballots and other records. It is also the Town Clerk's goal to ensure the integrity of these records while continuing to adapt to changing technologies. All of the work done in the Clerk's Office is to safeguard the Town's archive for future generations of Old Saybrook residents.

- Town clerk fees and conveyance taxes FY20: \$424,000

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	165,226	167,071	168,947	172,033	172,033	3,086	1.8%
51630	Overtime	1,000	-	1,000	1,000	1,000	-	0.0%
51900	Other Salaries	-	-	-	-	-	-	
52100	Group Insurance	897	911	897	953	953	56	6.2%
52200	Employer Share Social Sec.	12,724	12,658	12,981	13,161	13,161	180	1.4%
52300	Retirement Contributions	14,098	14,098	14,360	15,483	15,483	1,123	7.8%
52700	Workers' Compensation	446	375	455	464	464	9	2.1%
52800	Health Insurance	21,821	19,827	22,066	20,874	20,874	(1,193)	(5.4%)
52850	Dental Insurance	877	855	936	832	832	(104)	(11.1%)
53010	Purchased Professional Ser.	34,000	25,606	34,000	34,000	34,000	-	0.0%
55301	Postage	2,300	3,456	2,300	2,300	2,300	-	0.0%
56010	Supplies	1,000	842	1,000	1,000	1,000	-	0.0%
56100	General Supplies	600	515	600	600	600	-	0.0%
56900	Other Supplies	500	-	500	500	500	-	0.0%
58100	Dues & Fees	800	25	800	800	800	-	0.0%
TOWN CLERK 414701		256,289	246,239	260,842	263,999	263,999	3,157	1.2%

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
55301	Postage	300	-	300	300	300	-	0.0%
56010	Supplies	300	235	300	300	300	-	0.0%
56100	General Supplies	250	-	250	250	250	-	0.0%
56900	Other Supplies	500	60	500	500	500	-	0.0%
VITAL STATISTICS 414702		1,350	295	1,350	1,350	1,350	-	0.0%

Town Hall

General Description of Department: The Town Hall building houses the major departments where the community does business with the Town. It contains two conference rooms that are utilized for carrying out Town board and commission meetings. The budget for Town Hall includes maintenance for this building. Personnel dedicated to this cost center include the building maintainer, facilities manager, and four Town Hall Administrative Assistants (TH AA). The TH AA's support the clerical and administrative requirements of various TH departments, thereby reducing dedicated clerical support per department. The TH AA's are cross-trained to interact with the community on all aspects of Town business.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	231,394	239,016	247,514	253,724	253,724	6,210	2.5%
51630	Overtime	10,000	78	10,000	10,000	10,000	-	0.0%
52100	Group Insurance	322	329	322	344	344	22	6.9%
52200	Employer Share Social Sec.	17,750	17,569	19,697	19,410	19,410	(287)	(1.5%)
52300	Retirement Contributions	8,150	6,627	8,407	5,061	5,061	(3,346)	(39.8%)
52302	Defined Contribution Er	8,211	9,734	9,967	14,247	14,247	4,280	42.9%
52700	Workers' Compensation	3,502	1,285	3,604	3,604	3,604	-	0.0%
52800	Health Insurance	34,194	34,385	38,067	34,947	34,947	(3,120)	(8.2%)
52850	Dental Insurance	1,477	1,441	1,586	1,378	1,378	(208)	(13.1%)
52900	Other Employee Benefits	300	-	300	300	300	-	0.0%
53010	Purchased Professional Ser.	-	-	-	-	-	-	
54100	Utility Services	-	-	-	-	-	-	
54102	Septic Cleaning/Haul	300	-	300	300	300	-	0.0%
54300	Repairs & Maintenance	4,000	17,431	-	-	-	-	
54301	Building Maintenance	21,000	27,628	25,000	35,000	35,000	10,000	40.0%
54302	Fire/Security Maintenance	-	527	-	-	-	-	
54308	HVAC Maintenance	20,500	19,333	20,500	20,500	20,500	-	0.0%
54400	Rentals	500	3,891	500	500	500	-	0.0%
56010	Supplies	16,420	18,887	16,420	16,420	16,420	-	0.0%
56100	General Supplies	4,000	3,541	4,000	4,000	4,000	-	0.0%
56210	Natural Gas	16,000	16,249	19,000	19,000	19,000	-	0.0%
56220	Electricity	70,000	47,719	68,000	58,000	58,000	(10,000)	(14.7%)
57300	Equipment	-	-	-	-	-	-	
TOWN HALL 419900		468,020	465,670	493,184	496,735	496,735	3,551	0.7%

Transfer Station

General Description of Department: The Transfer Station is located at 499 Middlesex Turnpike and is operated for 26 hours per week. While the Town does not provide municipal trash pick-up, residents may bring their trash and recyclables to the Transfer Station for disposal.

Accomplishments

- New drainage installation behind the transfer station building.
- Maintained brush chipping and leaf composting

Major Objectives 2021 – 2022

- To implement a plan to reduce waste and increase the efficiency of the Transfer Station.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	182,948	208,608	211,697	220,537	212,419	722	0.3%
51620	Part Time/Seasonal Employ	-	636	-	-	-	-	
51630	Overtime	6,000	2,246	-	-	-	-	
52100	Group Insurance	408	415	408	434	434	26	6.4%
52200	Employer Share Social Sec.	13,310	16,238	16,195	16,871	16,250	55	0.3%
52300	Retirement Contributions	12,991	9,619	14,769	15,952	15,952	1,183	8.0%
52302	Defined Contribution Er.	-	3,372	3,036	3,463	4,062	1,026	33.8%
52700	Workers' Compensation	11,154	11,234	13,392	14,136	13,616	224	1.7%
52800	Health Insurance	11,561	9,883	10,974	10,064	10,064	(910)	(8.3%)
52850	Dental Insurance	438	428	468	416	416	(52)	(11.1%)
53010	Purchased Professional Ser.	200	1,553	200	200	200	-	0.0%
54101	Refuse Removal	-	-	-	-	-	-	
54300	Repairs & Maintenance	20,000	33,174	20,000	20,000	20,000	-	0.0%
54301	Building Maintenance	5,000	146	5,000	5,000	5,000	-	0.0%
54302	Fire/Security Maintenance	-	583	-	-	-	-	
54308	HVAC Maintenance	-	-	-	-	-	-	
54310	Non-Technology Related Re.	30,000	22,438	30,000	30,000	30,000	-	0.0%
54400	Rentals	5,600	6,105	5,600	5,600	5,600	-	0.0%
55300	Communications	1,100	2,407	1,100	1,100	1,100	-	0.0%
56010	Supplies	1,800	610	1,800	1,800	1,800	-	0.0%
56220	Electricity	6,000	6,119	6,000	6,000	6,000	-	0.0%
56260	Fuel	-	3,923	-	5,000	5,000	5,000	
56290	Other	7,000	116	11,500	11,500	11,500	-	0.0%
57310	Machinery	4,500	-	-	-	-	-	
57320	Vehicles	-	-	-	-	-	-	
57390	Other Equipment	-	-	-	-	-	-	
TRANSFER STATION OPERATION 840100		320,010	339,853	352,139	368,072	359,413	7,274	2.1%

TS Waste Transport/ Disposal

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
54101	Refuse Removal	215,900	148,230	215,900	215,900	215,900	-	0.0%
54310	Non-Technology Related Re.	-	-	-	-	-	-	
54421	Disposal - Bulky Waste	115,000	120,894	120,000	120,000	120,000	-	0.0%
54422	Snow Plowing	5,000	146	5,000	5,000	5,000	-	0.0%
54423	Custodial Services	-	468	-	-	-	-	
54425	Disposal - Tire	-	17	-	-	-	-	
TS WASTE TRANSPORT/DISPO 840300		335,900	269,755	340,900	340,900	340,900	-	0.0%

Treasurer

General Description of Department: Connecticut General Statutes (CGS) Sec. 7-80: “The Town Treasurer shall receive all money belonging to the town, pay it out on the order of the proper authority and keep a record of all moneys received and when received and of all moneys paid out, when, for what and upon whose authority.”

The Town Treasurer is responsible to the citizens of the Town of Old Saybrook for safeguarding all cash and financial assets, authorization procedures for all expenditures, General Fund revenue projections, and short-term investments of cash on hand.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	8,000	8,243	8,000	8,000	8,000	-	0.0%
52200	Employer Share Social Sec.	612	631	625	612	612	(13)	(2.1%)
52700	Workers' Compensation	22	18	22	22	22	(0)	(1.8%)
53010	Purchased Professional Ser.	-	-	-	-	-	-	
56010	Supplies	-	-	-	-	-	-	
TREASURER 413700		8,634	8,892	8,647	8,634	8,634	(13)	-0.2%

Water Pollution Control Authority (WPCA)

General Description of Department: The WPCA develops and implements a wastewater management program to upgrade and construct wastewater treatment systems in accordance with the Connecticut Department of Energy and Environmental Protection requirements and regulations and the court-issued Stipulated Judgement. The WPCA will continue to monitor sewage disposal systems town-wide, maintain the pump-out program database, and protect the Town's interests through approval of permanent maintenance agreements associated with privately owned sewage systems serving multiple unit residences. The WPCA budget reflects continuing Phase 3 data gathering and planning including cost estimates for treatment. Expenses and supplies have been increased by \$2,050, and contractual line items have been increased by \$5,000. The legal services budget decrease reflects an anticipated reduction in required legal services for FY22. The other professional services increase is attributed to engineering expenses related to Fuss & O'Neill's analysis of community systems treatment options and cost, Phase 3 application and potential future amendments. In addition, allocation within other professional services is made for retention of public relations support of public information outreach.

Accomplishments

- Completed septic system upgrades in Phase 2.
- A total of 1,921 properties need to be addressed by the program. Of those, 1,126 properties have been rendered upgrade compliant with DEEP requirements (59%).
- Completed all benefit assessments for Phase 2.
- Managed the Town of Old Saybrook Pump-Out Program.
- Continued Phase 3 planning.
- Streamlined the benefit assessment auditing process.

Major Objectives 2021 – 2022

- Engineering for Phase 3 (Treatment Alternatives).
- Satisfying the DEEP water-quality mandates at the lowest possible cost to the taxpayers.
- Public information outreach.

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	165,440	154,875	149,328	152,671	152,671	3,343	2.2%
52100	Group Insurance	419	685	419	755	755	336	80.1%
52200	Employer Share Social Sec.	13,154	11,977	11,423	11,679	11,679	256	2.2%
52300	Retirement Contributions	17,168	14,872	7,677	8,324	8,324	647	8.4%
52302	Defined Contribution Er	-	2,296	4,721	3,009	3,009	(1,712)	(36.3%)
52700	Workers' Compensation	448	388	403	403	403	-	0.0%
52800	Health Insurance	6,867	9,423	11,092	9,729	9,729	(1,363)	(12.3%)
52850	Dental Insurance	283	416	468	374	374	(94)	(20.0%)
53020	Legal Services	14,000	13,388	30,000	10,000	10,000	(20,000)	(66.7%)
53200	Professional Educational	1,000	505	1,000	1,000	1,000	-	0.0%
53400	Other Professional Services	15,000	15,672	35,000	60,000	60,000	25,000	71.4%
53500	Technical Services	2,050	2,075	2,200	2,250	2,250	50	2.3%
54300	Repairs & Maintenance	17,100	783	1,000	1,000	1,000	-	0.0%
55301	Postage	2,500	1,452	3,600	3,600	3,600	-	0.0%
55400	Advertising	1,500	1,128	2,000	2,000	2,000	-	0.0%
55800	Travel Reimbursement	750	66	1,000	1,000	1,000	-	0.0%
55990	Other - Other Purchased Ser.	2,500	688	2,500	2,500	2,500	-	0.0%
56010	Supplies	4,600	1,235	4,000	4,000	4,000	-	0.0%
56100	General Supplies	2,500	1,851	2,500	2,500	2,500	-	0.0%
56260	Fuel	3,000	575	1,500	1,500	1,500	-	0.0%
56900	Other Supplies	6,500	8,248	4,000	6,000	6,000	2,000	50.0%
57320	Vehicles	-	-	-	-	-	-	-
WPCA ADMIN 821100		276,779	242,598	275,831	284,294	284,294	8,463	3.1%

Youth & Family Services

General Description of Department: YFS operates under a legislative mandate to provide prevention education, positive youth development programming, and community mobilization. YFS oversees the Early Childhood Council as well as the Local Prevention Council. As a planning and coordinating agency, Youth and Family Services works closely with the schools, police, agencies and organizations to assess community needs, develop strategies and implement effective programs. Clinical services offered include individual, couple, family and group counseling and education as well as in-school services throughout the community.

This year, YFS, along with other departments, faced many challenges due to the COVID-19 pandemic. We were able to provide training in telehealth to all mental health clinicians so that services would continue with very little disturbance. Although all of our client contact was taking place via computer screen or telephone, YFS staff was able to consistently provide services to community residents.

(In light of the COVID pandemic, most post-March programming was virtual.)

Accomplishments

- Increased in-school presence through health curriculum enhancements, switched to virtual programming for end of school year.
- Actively work to remove barriers to mental health treatment. Provided clinical services (over 1,000 clinical sessions). All clinical staff trained in telehealth best practices
- Engaged HS students in ongoing positive youth development programming (Youth Action Council)
- YAC fundraising events to benefit SSKP/HEAT
- E3, peer prevention HS group, was recognized for their prevention efforts and received a grant through America's Promise and were invited to present at Governor's Prevention Partnership conference
- Developed virtual youth mentoring activity (Crafty Connections)
- Engaged middle school students in quality, supervised, after-school programs Mar.-May, June/July/August
- Facilitated high school transition program for 14th year
- Maintained elementary student/parent emotion regulation 'ZEN-time' group
- Year-round group for parents/caregivers of high-functioning Autism Spectrum Disordered individuals.
- Increased shoreline YSB program collaboration and sharing of resources
- Launch of C.A.F.E series (Community and Family Engagement), interactive psycho-education and resource-oriented groups
- Launch of YouTube mindfulness resource for teachers and school staff 'FindCalmOS'
- Development of 'Above the Storm Clouds' newsletter to support community members during COVID-19 quarantine
- Engaged early childhood providers, parents and children in large 'One Book, One Town' literacy event
- Work as part of Emergency Mgt. Team to identify and respond to need within the community during times of crisis (COVID-19, storm shelter)

Major Objectives 2021-2022

- Increase multicultural competency
- Enhance clinical training for clients who identify as non-binary/LGBTQ
- Continue to improve access to treatment/identify barriers to services
- Continue to collaborate with OSPS to identify need for services
- Maintain training focus on quality telehealth practices
- Increase trainings in trauma-informed and evidence-based care
- Enhance life skills program for all school-aged youth and parents
- Maintain and enhance involvement in statewide prevention programs with OS Youth Action Council and E3
- Progress staff towards credentialing as Prevention Specialists
- Enhance informational and resource base for community members
- Enhance Early Childhood parent education resources
- Maintain and enhance collaborative community relationships
- Coordinate student (SEARCH) survey of 7-12th grade

Performance Indicators

- Increased ability for early identification and intervention of trauma-specific behavioral responses
- Multicultural competencies will be reflected in availability of literature and resources in Spanish and English
- Include students in (3) regional prevention education youth-led conferences, further develop local campaigns
- Will enhance/maintain current level of in-school services (2 groups elementary), (3 groups middle school) (ongoing groups, health classes, and drop-in center OSHS)
- Involve community providers as presenters in C.A.F.E series to broaden range of interest

The Town will make an appropriation of \$410,758 which will fund approximately 70% of the department's operations. The balance of the funding will continue to come from two sources: grants, which will fund approximately 10% of the YFS budget (\$55 thousand); and client fees (\$114 thousand), which will fund the remaining 20%.

Revenue Source	Amount
General Fund	\$413,517
Grants	
DCF	\$37,313
BH Cares/ PHN Grant	\$ 6,000
United Way Assets in Action	\$ 3,200
United Way Early Childhood	\$ 4,400
Total Grants:	\$50,913
Client Fees	\$120,570
Total Revenues for YFS Budget	\$585,000

Youth and Family Expense Budget FY22

Fund: 7555

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 BOS	\$ change	% change
53010	Purchased Professional	920	110	900	900	-	0.0%
55300	Communications	210	350	210	210	-	0.0%
55301	Postage	100	29	100	100	-	0.0%
56100	General Supplies	4,500	2,284	4,500	4,500	-	0.0%
56260	Fuel	290	-	290	290	-	0.0%
56900	Other Supplies	-	-	-	-	-	
BH CARES/PHN 441942		6,020	2,773	6,000	6,000	-	0.0%

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 BOS	\$ change	% change
51610	Regular Employees	5,123	-	2,150	2,150	-	0.0%
52200	Employer Share Social Sec	392	-	400	400	-	0.0%
52300	Retirement Contributions	435	-	400	400	-	0.0%
56100	General Supplies	250	252	250	250	-	0.0%
UW ASSETS IN ACTION 441943		6,200	252	3,200	3,200	-	0.0%

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 BOS	\$ change	% change
51610	Regular Employees	5,179	-	1,665	1,665	-	0.0%
52200	Employer Share Social Sec	396	-	400	400	-	0.0%
52300	Retirement Contributions	440	-	400	400	-	0.0%
53010	Purchased Professional Se	600	2,180	600	600	-	0.0%
55800	Travel Reimbursement	93	93	93	93	-	0.0%
56100	General Supplies	1,142	845	1,142	1,142	-	0.0%
58100	Dues & Fees	100	150	100	100	-	0.0%
UW OSECC 441944		7,950	3,268	4,400	4,400	-	0.0%

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 BOS	\$ change	% change
51610	Regular Employees	327,726	356,066	337,536	343,089	5,553	1.6%
51630	Overtime	1,000	3,738	5,000	5,000	-	0.0%
52100	Group Insurance	1,423	1,454	1,423	1,523	100	7.0%
52200	Employer Share Social Sec.	25,148	26,785	25,587	25,738	151	0.6%
52300	Retirement Contributions	21,982	23,847	19,179	21,112	1,933	10.1%
52302	Defined Contribution Er.	3,702	5,094	6,790	5,651	(1,139)	(16.8%)
52700	Workers' Compensation	16,399	14,116	17,644	17,644	-	0.0%
52800	Health Insurance	72,825	56,704	62,515	41,367	(21,148)	(33.8%)
52850	Dental Insurance	4,062	2,592	2,860	2,496	(364)	(12.7%)
53010	Purchased Professional	11,150	12,131	8,686	16,585	2,599	29.9%
54102	Septic Cleaning/Haul	-	-	350	350	-	0.0%
54200	Cleaning Services	3,900	3,525	3,900	5,000	1,100	28.2%
54300	Repairs & Maintenance	3,900	5,383	6,150	6,150	-	0.0%
54302	Fire/Security Maintenance	200	502	252	252	-	0.0%
54308	HVAC Maintenance	1,080	720	900	900	-	0.0%
54411	Water/Sewer	350	241	250	350	100	40.0%
55300	Communications	2,142	1,445	2,690	3,790	1,100	40.9%
55301	Postage	568	434	550	900	350	63.6%
55500	Printing & Binding	450	12	450	590	-	0.0%
55510	Photocopy Costs	500	211	500	800	300	60.0%
55800	Travel Reimbursement	722	700	722	722	-	0.0%
56100	General Supplies	14,460	9,306	12,367	14,368	1	0.0%
56120	Admin Supplies	500	540	500	6,800	6,300	1,260.0%
56210	Natural Gas	1,320	1,264	1,320	1,500	180	13.6%
56220	Electricity	1,980	1,980	1,980	2,200	220	11.1%
56260	Fuel	1,200	978	1,200	1,510	110	9.2%
56900	Other Supplies	600	600	600	2,500	400	66.7%
58100	Dues & Fees	3,200	4,026	3,200	5,200	2,000	62.5%
58250	Payments to Other	-	550	-	-	-	
58710	Restricted YFS Trust Exp	-	5,401	-	-	-	
59150	Transfer Out	-	28,195	-	-	-	
YFS BUDGET 441940		522,489	568,540	525,101	530,087	4,986	0.1%

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 BOS	\$ change	% change
51610	Regular Employees	28,019	-	27,453	23,313	-	0.0%
52200	Employer Share Social Sec.	2,143	-	2,100	2,000	-	0.0%
52300	Retirement Contributions	2,382	-	2,400	2,000	-	0.0%
53010	Purchased Professional Ser.	2,516	1,534	5,000	2,680	-	0.0%
56100	General Supplies	2,407	1,011	4,500	3,180	-	0.0%
56900	Other Supplies	-	27	-	-	-	
YFS DCF 441941		37,467	2,572	41,453	37,313	-	0.0%
Summary		580,126	577,405	580,154	585,000	4,846	0.1%

Zoning Department

Zoning Board of Appeals (ZBA)

The ZBA is a judicial board that acts upon requests for variances from the Zoning Regulations or the Flood Plain Management Ordinance as well as appeals of decisions of the Zoning Enforcement Officer.

Key Performance Indicators (FY 2019-2020)

- **28 petitions** to appeal zoning regulations or compliance
- **12 reviews** of Coastal Site Plans

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	2,018	2,740	2,059	2,036	2,036	(23)	(1.1%)
52200	Employer Share Social Sec.	160	194	157	156	156	(1)	(0.8%)
52700	Workers' Compensation	6	6	6	6	6	(1)	(8.3%)
53010	Purchased Professional Ser.	7,250	10,358	7,250	7,250	7,250	-	0.0%
53200	Professional Educational	200	-	200	200	200	-	0.0%
55400	Advertising	3,600	2,939	3,600	3,600	3,600	-	0.0%
56100	General Supplies	200	-	200	200	200	-	0.0%
58100	Dues & Fees	-	-	-	-	-	-	-
ZBA 415502		13,434	16,237	13,472	13,447	13,447	(25)	-0.2%

Zoning Commission

The Zoning Commission regulates land uses and enforces its regulations for the protection of the public health, safety and welfare. The commission works exclusively with the Architectural Review Board as to the aesthetics of any proposal for development according to Town-wide design standards.

Key Performance Indicators (FY 2019-2020)

- **5 petitions** to amend regulations
- **11 permits** for Special Exception
- **10 reviews** of Coastal Site Plans
- **3 renewals** for Gravel Pit Operations Permits
- **54 renewals** for Accessory Apartment Permits
- **55 renewals** for Restaurant Outdoor Seating Permits
- **16 pre-application reviews** with developers
- **172 administrative permits** and **38 signs**

Account	Account Title	FY20 BUD	FY20 ACT	FY21 BUD	FY22 Dept.	FY22 BoS	\$ change	% change
51610	Regular Employees	4,036	2,435	4,117	4,072	4,072	(45)	(1.1%)
52200	Employer Share Social Sec.	321	186	315	311	311	(4)	(1.1%)
52700	Workers' Compensation	11	5	11	11	11	(0)	(0.1%)
53010	Purchased Professional Ser.	25,000	9,298	25,000	25,000	25,000	-	0.0%
53200	Professional Educational	400	-	400	400	400	-	0.0%
55400	Advertising	3,000	2,626	3,000	3,000	3,000	-	0.0%
55500	Printing & Binding	1,500	2,350	1,500	1,500	1,500	-	0.0%
55800	Travel Reimbursement	-	-	-	-	-	-	-
56100	General Supplies	500	-	500	500	500	-	0.0%
ZONING COMMISSION 415501		34,768	16,900	34,843	34,794	34,794	(49)	-0.1%

GENERAL FUND CAPITAL BUDGET

General Fund Capital Budget

Capital Outlay	2018-2019		2019-2020		2020-2021	2021-2022 Proposed Budget	Change from FY 2021	% change from FY2021
	Budget	Actual	Budget	Actual	Budget			
Fire Dept. Apparatus	163,068	163,068	169,591	169,591	170,000	170,000	-	0.00%
Capital Non-Recurring	227,390	227,390	192,533	192,533	184,425	57,143	(127,282)	-69.02%
Public Works/Transfer Sta.	75,000	75,000	75,000	75,000	75,000	75,000	-	0.00%
Subtotal Municipal Reserve Fund	465,458	465,458	437,124	437,124	429,425	302,143	(127,282)	-29.64%
Named Projects against the MRF							-	
Named projects	72,610	72,610	107,467	107,429	89,425			
Sinking fund for roof repair or replace						25,000		
kate gutters						135,000		
Library back door						23,000		
Boiler for DPW garage						18,000		
Commercial Lawn Mower						15,473		
YFS Fire panel						4,200		
P&R signs						7,415		
Mini golf carpet						8,307		
Playground pieces						6,462	-	
Subtotal Named Projects against the MRF	72,610	72,610	107,467	107,429	89,425	242,857	153,432	171.58%
Reserve Accounts							-	
Revaluation (1)	50,000	50,000	50,000	50,000	50,000	50,000	-	0.00%
Catastrophic Illness	70,000	70,000	70,000	70,000	70,000	70,000	-	0.00%
General contingency	30,000	30,000	30,000	30,000	30,000	30,000	-	0.00%
Salary Contingency (CBA/Leap year)	11,040	11,040					-	
Retirement Payout	40,000	40,000	40,000	40,000	40,000	40,000	-	0.00%
Sinking fund for P&R capital					10,000	10,000		
							-	
Subtotal Other Reserve Accounts	201,040	201,040	190,000	190,000	200,000	200,000	-	0.00%
Total - Capital Outlay	739,108		734,591	734,553	718,850	745,000	26,150	3.64%
Capital Expenditures <i>(placed in individual dept budgets)</i>	2018-2019		2019-2020		2020-2021	2021-2022 Proposed Budget	Change from FY 2021	% change from FY2021
	Budget		Budget		Budget			
Capital Expenditures								
Fire Department	60,318		60,000		60,000	60,000	-	0.00%
PD - vehicles	89,804		89,804		89,804	89,804	-	0.00%
Library - Heat pumps			15,000		15,000	15,000	-	0.00%
Recreation - capital expense			10,000				-	
Public Works	375,000		375,000		390,000	400,000	10,000	2.56%
Information Tech - Town	25,000		25,000		25,000	13,500	(11,500)	-46.00%
Information Tech - Police	10,000		10,000		10,000	10,000	-	0.00%
							-	
							-	
Total - Capital Expenditures	560,122		584,804		589,804	588,304	(1,500)	-0.25%
Total Capital Outlay plus Expenditures	\$ 1,299,230		\$ 1,319,395		\$ 1,308,654	\$ 1,333,304	(10,741)	-0.82%

Note: \$145,000 debt service will be paid out of FD reserve per year. Final payment 11/24/21

Note: \$73,865 will be paid out of the DPW reserve annually on May 12th. Final payment 5/12/24

Named Projects (*see facing page*)

1. **Sinking Fund for Roof Repair or Replace**
Put aside \$25,000 annually to save for future large roof repair expenses.
2. **Katherine Hepburn Cultural Arts Center (KHCAC) Gutters**
To replace the existing gutters on the KHCAC building.
3. **Replace Acton Public Library Back Door**
To replace the sliding exterior doors of the library with new hollow metal side lite frames and swinging doors.
4. **Boiler of Department of Public Works (DPW) Garage**
To replace the boiler at the DPW with an oil burning boiler.
5. **Commercial Lawn Mower for DPW**
To purchase a zero-turn commercial lawn mower.
6. **Youth and Family Services Fire Panel**
To replace the fire panel at the YFS building.
7. **Park and Recreation Signs**
To replace outdated and damaged signs within the Town's parks.
8. **P&R Mini Golf Carpets**
Replace six carpets as part of annual maintenance rotational carpet replacement.
9. **Playground Repair**
To replace three damaged pieces at the Trask Park playground.

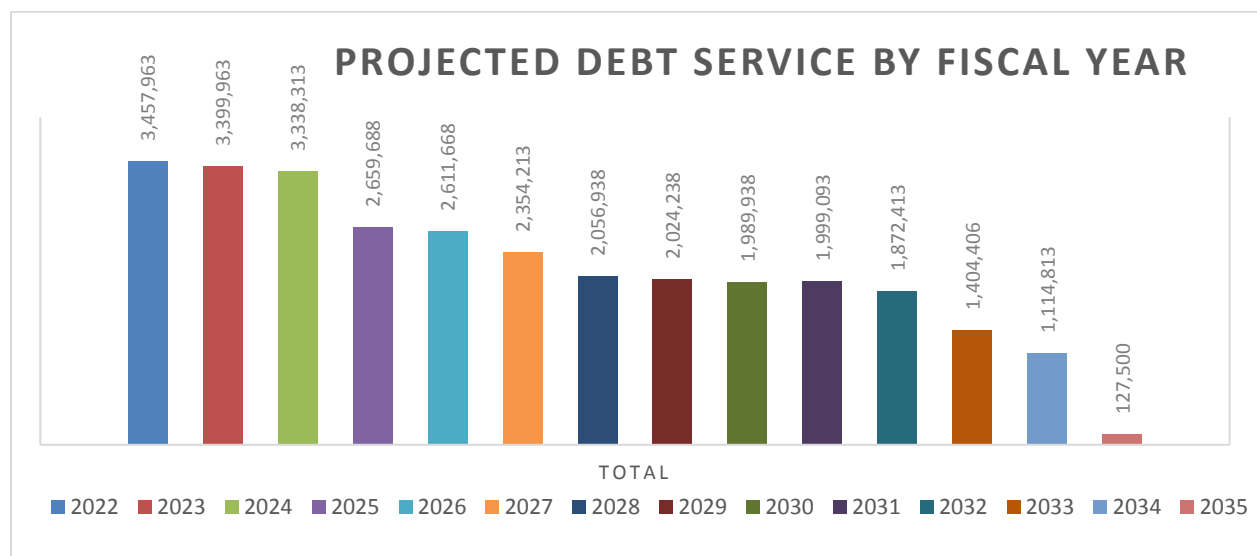
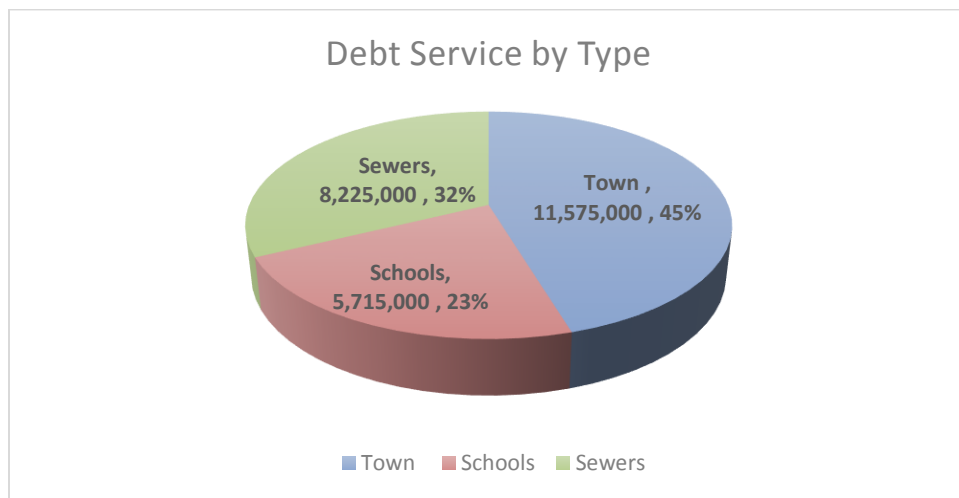
GENERAL FUND DEBT

General Fund Debt

For FY22, the Town's debt service will be \$3,209,845 or \$2,851 less than FY21. Without the addition of any new bonding, the Town's debt service will continue to fall annually. Over the course of 10 years the debt service will fall from its present level to \$1,872,413 or a decrease of \$1,357,432, or 42%.

During FY20, the Town assumed its WPCA sewer obligations to take advantage of the low-rate environment and to restructure its debt service. With the assumption of the WPCA benefit assessment bonds, the Town will transfer the benefit assessment payments received to the General Obligation ("GO") debt service to augment the debt service payment. On an annual basis, the amount to be transferred will be included in the annual budget and transferred at the beginning of Fiscal Year 2022 to augment the Town's debt service payments. The net debt service (total GO debt service less the WPCA transfer) will be budgeted. These amounts are outlined in the chart on the next page. In addition, the Town will transfer \$20 thousand from its debt service reserve to August FY22 debt service.v

As of June 30, 2022, the Town of Old Saybrook will have \$25,515,000 outstanding in debt, which is further broken down by General Town Obligations of \$11.575 million (45%); school-related debt of \$5.715 million (22%) and clean water fund debt associated with the Town's septic program of \$8.225 million (32%).



Debt Service Schedule

Issue	FY18 - Actual	FY19 - Actual	FY20 - Actual	FY21 - Budget	FY22 - Project	FY23 - Project	FY24 - Project	FY25 - Project	FY26 - Project
2008 Refunding	310,560								
2009 Bond Issue (KHCAC)	413,363	396,094	382,500						
2010 Refunding Bonds	849,525	786,788	461,594						
WPCA GO	121,985	221,985							
2013 Bond Issue (Police Station/Schools)	857,468	792,850							
2013 Refunding (KHCAC)	313,650	307,275	298,350	288,150	279,225	265,400	265,200	0	0
2016 Refunding GO (7,540,000)	239,538	239,538	183,690	594,435	577,000	568,580	551,175	720,050	702,110
2016 Refunding school (2,435,000)			55,848	68,653	68,263	68,858	68,438	291,388	284,128
2014 Bond Issue (Open Space)	224,250	220,312	153,000						
2017 Refunding GO 3,190,000	94,967	490,587	800,121	776,040	581,520	567,260	549,780	0	0
2017 Refunding school 3,010,000			679,347	630,060	495,480	481,140	469,620	235,400	
2019 Refunding GO (2,215,000)			39,808	229,850	374,475	238,350	235,225	231,850	228,305
2019 Refunding school (1,665,000)			32,144	200,250	335,625	312,625	299,875	287,125	274,375
2019 Refunding sewer (8,685,000)			335,547	673,375	746,375	897,750	899,000	893,875	897,250
Total Bond Debt Service	\$3,425,306	\$3,455,429	\$3,421,949	\$3,460,813	\$3,457,963	\$3,399,963	\$3,338,313	\$2,659,688	\$2,386,168
Transfer from WPCA			(183,845)	(228,118)	(228,118)	(228,119)	(228,119)	(228,119)	(228,119)
Net Debt Service			\$3,238,104	\$3,232,695	\$3,229,845	\$3,171,844	\$3,110,194	\$2,431,569	\$2,158,049
Annual Debt service dollar change					(\$2,850)	(\$58,001)	(\$61,650)	(\$678,625)	(\$273,520)
Annual Debt service percent change					-0.09%	-1.80%	-1.94%	-21.82%	-11.25%

During FY22, \$228,118 will be transferred from WPCA benefit assessment receipts to the Town's General Obligation debt service account. That amount was calculated by projecting the benefit assessment billings for hard cost and soft cost assessments for both Phase I and Phase II. In addition, any prepayments received are amortized over the life of bonds.

WPCA Benefit Assessment	FY22	FY23	FY24	FY25	FY26
Phase I Hard Cost	56,508	56,508	56,508	56,508	56,508
Phase I Soft Cost	7,794	7,794	7,794	7,794	7,794
Phase II Hard Cost	106,579	106,579	106,579	106,579	106,579
Phase II Soft Cost	25,328	25,328	25,328	25,328	25,328
Prepay Amortized	31,909	31,909	31,909	31,909	31,909
Total WPCA Transfer:	228,118	228,119	228,118	228,118	228,118

PERSONNEL SCHEDULE

Town of Old Saybrook Salary and Benefit Schedule

Budget Unit Title: Accounting

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
	Accting-PT/Seasonal/Clrk	19,315	10,000	(9,315)	765	-	-	-	-	-
Lewis, Melissa	WPCA - Non Union	4,858	4,955	97	379	1,081	42	-	446	40
Mardjekaj, Julie	Accounting - Non Union	75,000	78,221	3,221	5,984	27,927	1,378	211	7,040	479
Parashin, Lucia	Accounting - Support	61,909	63,141	1,232	4,830	27,927	1,378	170	5,683	386
Vinciguerra, Janet	Medical Waiver	-	-	-	57	740	-	-	-	-
Vinciguerra, Janet	Selectmen - Non Union	22,634	23,177	543	1,773	-	-	63	1,854	189
Accounting - Total		183,716	179,494	(4,222)	13,788	57,675	2,798	444	15,023	1,095

Budget Unit Title: Assessment Appeals

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Fitzgerald, Ruth	Tax Assessr - PT/Snsl/Clk	5,000	5,000	-	383	-	-	-	-	-
Assessment Appeals - Total		5,000	5,000	-	383	-	-	-	-	-

Budget Unit Title: Assessor

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Wood, Norman	Tax Assessor - Supervisor	82,638	84,497	1,859	6,464	10,204	416	228	7,605	689
Assessor - Total		82,638	84,497	1,859	6,464	10,204	416	228	7,605	689

Budget Unit Title: Board of Finance

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Lewis, Geraldine	Financi Admin - PT/Seasnl	3,815	3,915	100	300	-	-	11	-	-
Board Of Finance - Total		3,815	3,915	100	300	-	-	11	-	-

Budget Unit Title: Building

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Makowicki, Thomas	Building- Supervisor	90,185	92,214	2,029	7,054	21,318	1,040	4,353	7,377	752
Building - Total		90,185	92,214	2,029	7,054	21,318	1,040	4,353	7,377	752

Budget Unit Title: Conservation Commission

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Wacker, Lynette	Conservtn Comm - Clerks	923	940	17	72	-	-	3	-	-
Conservation Commission - Total		923	940	17	72	-	-	3	-	-

Budget Unit Title: Economic Development

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Beckman, Susan	Economic Dev - Support	36,488	37,219	731	2,847	-	-	1,757	2,977	-
Moskowitz, Meryl	Economic Dev - Clerk	1,120	1,201	81	92	-	-	3	-	-
Economic Development - Total		37,608	38,419	811	2,939	-	-	1,760	2,977	-

Budget Unit Title: Emergency Management

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Gardner, Michael	Emergency Mgmt - Stipend	4,225	4,310	85	330	-	-	-	-	-
Spera, Michael	Emergency Mgmt - Stipend	8,076	8,238	162	630	-	-	-	-	-
Emergency Management - Total		12,301	12,548	247	960	-	-	-	-	-

Budget Unit Title: Fire Dept.

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Devlin, Maura	Fire Dept - PT/Seasonal	13,014	13,318	304	1,019	-	-	-	-	-
Wysocki, Wayne	Fire Dept - Support	34,786	35,486	699	2,715	10,519	520	-	3,194	217
Fire Dept. - Total		47,800	48,803	1,003	3,733	10,519	520	-	3,194	217

Budget Unit Title: Fire Marshal

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Terenzi, Peter	Medical Waiver	-	-	-	153	2,000	-	-	-	-
Terenzi, Peter	Fire Marshall - Supervisor	81,213	83,040	1,827	6,353	-	-	3,920	6,643	678
Fire Marshal - Total		81,213	83,040	1,827	6,506	2,000	-	3,920	6,643	678

Budget Unit Title: Harbor Mgmt Commission

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Donahue, Jennifer	Harbor Comm - Clerk	9,800	9,851	51	754	-	-	27	788	-
Mitchell, Scott	Harbor Mgmt - Stipend	9,567	9,758	191	746	-	-	-	-	-
Harbor Mgmt Commission - Total		19,367	19,609	242	1,500	-	-	27	788	-

Budget Unit Title: Historic District

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Galli, Joanne	Historic District - Clerk	900	900	-	69	-	-	2	-	-
Historic District - Total		900	900	-	69	-	-	2	-	-

Budget Unit Title: Information Technology

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Hayden, Lawrence	Medical Waiver	-	-	-	77	1,000	-	-	-	-
Hayden, Lawrence	Info Tech - Non Union	64,726	66,020	1,294	5,051	-	-	178	5,942	539
Information Technology - Total		64,726	66,020	1,294	5,127	1,000	-	178	5,942	539

Budget Unit Title: Inland/Wetlands

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Wacker, Lynette	Inland/Wetland - Clerk	2,069	2,088	19	160	-	-	6	-	-
Inland/Wetlands - Total		2,069	2,088	19	160	-	-	6	-	-

Budget Unit Title: Land Use

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Costa, Christina	Land Use - Supervisor	104,000	104,000	-	7,956	10,204	416	4,909	9,360	849
Hegge, Patrick	Land Use - Support	30,923	31,821	898	2,434	-	-	86	-	-
Lyons, Sarah	Land Use - Support	57,404	58,555	1,151	4,479	27,927	1,378	158	5,270	358
Moskowitz, Meryl	Land Use - PT/Seasn/Clrk	5,128	5,220	92	399	-	-	-	-	-

Wacker, Lynette	Land Use - PT/Seasnl/Clrk	19,575	29,399	9,824	2,249	-	-	-	-	-
Land Use - Total		217,031	228,996	11,965	17,518	38,131	1,794	5,153	14,630	1,207

Budget Unit Title: Library-Acton

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Baklik, Cynthia	Library - Support	23,046	23,973	927	1,834	-	-	65	1,199	-
Bedell O'brien, Rogina	Library - Support	24,383	24,868	485	1,902	-	-	67	2,238	-
Brouwer-Juarbe, Amanda	Medical Waiver	-	-	-	153	2,000	-	-	-	-
Brouwer-Juarbe, Amanda	Library - Director	83,436	85,105	1,669	6,511	-	-	4,017	4,255	694
Bulgini, Rachel	Library - Support	15,326	15,952	626	1,220	-	-	43	-	-
Chasse, Joan	Library - Support	24,383	24,868	485	1,902	-	-	67	2,238	-
Freese, Kathleen	Library - Support	15,639	16,276	637	1,245	-	-	44	-	-
Giugno, Karen	Library - Supervisor	76,177	78,191	2,014	5,982	28,338	1,378	211	7,037	638
Knobelsdorff, Kara Joan	Library - Support	22,772	23,660	887	1,810	-	-	64	1,183	-
Mendes, Lisa	Library - Support	50,042	52,088	2,046	3,985	9,986	416	141	4,167	319
Saunders, Fiona	Library - Support	23,046	23,973	927	1,834	-	-	65	1,918	-
Sikora, Justyna	Library - Support	27,144	32,452	5,308	2,483	-	-	88	2,596	-
Story, Brian	Library - Support	35,039	49,588	14,549	3,794	-	-	138	3,967	-
Tappin, Donna	Library - Support	30,615	31,855	1,240	2,437	-	-	86	2,548	-
Wysocki, Wayne	Fire Dept - Support	34,786	35,486	699	2,715	10,519	520	-	3,194	217
Library-Acton - Total		485,834	518,334	32,500	39,806	50,842	2,314	5,095	36,540	1,868

Budget Unit Title: Marine Patrol

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Marine Patrol Officer	Marine Ctrl - PT/Sesnl	37,018	38,063	1,045	2,912	-	-	-	-	-
Marine Patrol - Total		37,018	38,063	1,045	2,912	-	-	-	-	-

Budget Unit Title: PD - Field Service

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Spera, Michael	PD Fld Svcs - Non Union	161,582	164,814	3,232	10,927	27,500	1,149	7,516	14,833	1,428
Baldino, John	Medical Waiver	-	-	-	77	1,000	-	-	-	-
Baldino, John	PD Fld Svcs	77,503	78,943	1,440	6,039	-	-	3,600	7,105	644
Ciccone, Philip	PD Fld Svcs	89,554	91,218	1,664	6,978	30,183	1,378	4,160	8,210	744
Cruz, Jamie	PD Fld Svcs	63,865	63,865	-	4,886	10,893	416	2,912	5,748	520
Defrance, August	PD Fld Svcs	70,414	70,414	-	5,387	2,000	1,378	3,211	6,337	574
Demarco, Christopher	PD Fld Svcs	89,554	91,218	1,664	6,978	30,183	1,378	4,160	8,210	744
Deperry, Jeffrey	PD Fld Svcs - Non Union	105,063	107,427	2,364	8,218	30,183	1,378	4,899	9,668	877
Gabianelli, Karen	PD Fld Svcs - PT/Seasnl	53,453	54,642	1,189	4,180	-	-	2,492	-	-

Hackett, Stephen	PD Fld Svcs	89,554	91,218	1,664	6,978	30,183	1,378	4,160	8,210	744
Hanna, Justin	PD Fld Svcs	77,503	78,943	1,440	6,039	10,893	416	3,600	7,105	644
Hardy, Solomon	PD Fld Svcs	77,503	87,505	10,002	6,694	10,893	416	3,990	7,875	714
Harris, Austin	Medical Waiver	-	-	-	77	1,000	-	-	-	-
Harris, Austin	PD Fld Svcs	62,700	70,412	7,712	5,387	-	-	3,211	6,337	575
Kostek, Charles	Medical Waiver	-	-	-	77	1,000	-	-	-	-
Kostek, Charles	PD Fld Svcs	77,503	78,943	1,440	6,039	-	-	3,600	7,105	644
McDonald, Timothy	PD Fld Svcs - PT/Seasnl	50,112	51,236	1,124	3,920	-	-	2,336	-	-
Micowski, Mark	PD Fld Svcs	77,503	78,943	1,440	6,039	30,183	1,378	3,600	7,105	644
Milardo, Stephanie	Medical Waiver	-	-	-	153	2,000	-	-	-	-
Milardo, Stephanie	PD Fld Svcs	77,503	78,943	1,440	6,039	-	-	3,600	7,105	644
Mora, Brayan	PD Fld Svcs	63,865	63,865	-	4,886	10,893	416	2,912	5,748	520
Palmieri, Christopher	PD Fld Svcs	77,503	78,943	1,440	6,039	30,183	1,378	3,600	7,105	644
Perrotti, David	PD Fld Svcs	80,028	51,233	(28,795)	3,919	-	-	2,336	-	-
Schulz, Tyler	PD Fld Svcs	77,503	78,943	1,440	6,039	10,893	416	3,600	7,105	644
Stratidis, Heather	PD Fld Svcs	77,503	78,943	1,440	6,039	10,893	416	3,600	7,105	644
Tabor, Albert	PD Fld Svcs	77,503	78,943	1,440	6,039	10,893	416	3,600	7,105	644
Tourjee, Amanda	Medical Waiver	-	-	-	77	1,000	-	-	-	-
Tourjee, Amanda	PD Fld Svcs	69,128	78,943	9,815	6,039	-	-	3,600	7,105	644
Van Der Horst, Robbert	PD Fld Svcs	93,052	95,147	2,095	7,279	22,773	1,040	4,339	8,563	776
Walsh, Ryan	PD Fld Svcs	89,554	91,218	1,664	6,978	30,183	1,378	4,160	8,210	744
White, Jared	PD Fld Svcs	77,503	78,943	1,440	6,039	10,893	416	3,600	7,105	644
Williams, Eric	PD Fld Svcs	80,028	81,515	1,487	6,236	30,183	1,378	3,717	7,336	665
Zarbo, Josh	PD Fld Svcs	77,503	78,943	1,440	6,039	10,893	416	3,600	7,105	644
Degree Stipend	PD Fld Svcs	10,000	10,000	-	765	-	-	456	900	-
Longevity	PD Fld Svcs	13,500	13,500	-	1,033	-	-	616	1,215	-
Additional Hours	PD Fld	31,933	32,978	1,045	2,523	-	-	89	-	-
Extra Personnel	PD Fld	60,718	62,705	1,987	4,797	-	-	169	-	-
Holiday Payout	PD Fld	71,650	78,260	6,610	5,987	-	-	211	-	-
Holiday Replacement	PD Fld	24,684	32,910	8,226	2,518	-	-	89	-	-
K-9	PD Fld	20,268	20,720	452	1,585	-	-	56	-	-
Professional Development	PD Fld	64,372	66,479	2,107	5,086	-	-	179	-	-
Sick/Injured	PD Fld	54,316	58,792	4,476	4,498	-	-	159	-	-
Special Assignment	PD Fld	21,139	21,831	692	1,670	-	-	59	-	-
Vacation Day Coverage	PD Fld	94,000	117,833	23,833	9,014	(1,822)	-	318	-	-

PD - Field Service - Total	2,708,122	2,790,271	82,149	212,234	395,948	18,335	106,108	192,570	17,353
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Budget Unit Title: PD - Support Service

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Adams, Daniel	Medical Waiver	-	-	-	153	2,000	-	-	-	-
Adams, Daniel	Dispatchers - Union	59,320	60,279	959	4,611	-	-	-	5,425	492
Coco, Phillip	Dispatchers - PT/Seasonal	30,000	31,212	1,212	2,388	-	-	-	-	-
D'Amato, Jennifer	Medical Waiver	-	-	-	153	2,000	-	-	-	-
D'Amato, Jennifer	PD Support - Non Union	62,849	63,877	1,028	4,887	-	-	-	5,749	521
Dispatcher, 9	Dispatchers	50,268	50,628	360	3,873	21,317	1,040	137	4,021	410
Franklin, Jennifer	Medical Waiver	-	-	-	153	2,000	-	-	-	-
Franklin, Jennifer	Dispatchers - Union	59,320	60,279	959	4,611	-	-	-	5,425	492
Gardner, Michael	PD Support - Non Union	52,148	53,191	1,043	4,069	-	-	-	-	-
Gosselin, Andrea	Dispatchers - Union	59,320	60,279	959	4,611	10,295	416	-	5,425	492
Hanley, Patrick	PD Support - Support	40,340	42,172	1,832	3,226	-	-	-	3,796	-
Moriarty, Charles	Medical Waiver	-	-	-	77	1,000	-	-	-	-
Moriarty, Charles	Dispatchers - Union	49,820	52,333	2,513	4,003	-	-	-	3,925	427
Murray, Caitlin	Medical Waiver	-	-	-	153	2,000	-	-	-	-
Murray, Caitlin	Dispatchers - Union	49,820	52,333	2,513	4,003	-	-	-	4,187	427
Offner, Lea	Dispatchers - Union	49,820	52,333	2,513	4,003	10,191	416	-	4,187	427
Sepulveda, Brianna	Dispatchers - Union	49,820	52,333	2,513	4,003	10,191	416	-	4,187	427
Shake, James	Dispatchers - Union	59,320	60,279	959	4,611	21,525	1,040	-	5,425	492
Sunday, Mary	PD Support- PT/Seasnl	11,742	11,981	239	917	-	-	32	-	-
Sirisoukh, Patrick	PD Support- PT/Seasnl	8,409	8,580	171	656	-	-	23	-	-
Vacation Day Coverage	Dispatchers	49,958	55,700	5,742	4,261	-	-	150	-	-
Additional Hours	Dispatchers	1,252	1,261	9	96	-	-	3	-	-
Extra Personnel	Dispatchers	48,089	48,434	345	3,705	-	-	131	-	-
Professional Development	Dispatchers	9,309	9,376	67	717	-	-	25	-	-
Sick/Injured	Dispatchers	14,426	13,720	(706)	1,050	-	-	37	-	-
Special Assignment	Dispatchers	1,620	1,632	12	125	-	-	4	-	-
Holiday Payout	Dispatchers	7,070	8,622	1,552	660	-	-	23	-	-
Community Service Officer	Dispatchers	16,036	16,362	326	1,252	-	-	44	-	-
PD - Support Service - Total		840,075	867,196	27,121	67,001	82,518	3,328	611	51,751	4,607

Budget Unit Title: Planning Commission

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Gilman, Christeen	Planning Comm - Clerk	2,936	2,975	39	228	-	-	8	-	-
Planning Commission - Total		2,936	2,975	39	228	-	-	8	-	-

Budget Unit Title: PW Admin

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Bonin, Larry	PW Admin - Supervisor	94,237	96,728	2,491	7,400	28,338	1,378	-	8,705	789
Claffey, William	PW Admin - Support	69,572	70,971	1,399	5,429	27,927	1,378	5,145	6,387	434
Evangelisti, Cameron	PW Admin - Support	69,572	70,971	1,399	5,429	10,064	416	5,145	6,387	434
Hoadley, Matthew	PW Admin - Support	58,380	59,550	1,169	4,556	27,615	1,378	4,317	5,359	364
Labriola, Peter	PW Admin - Support	73,790	75,272	1,482	5,758	9,986	416	5,457	6,775	461
Laverty, Adam	PW Admin - Support	58,380	59,550	1,169	4,556	21,037	1,040	4,317	5,359	364
Pace, Michael	PW Admin - Support	58,380	59,550	1,169	4,556	27,615	1,378	4,317	5,359	364
Regan, Patrick	PW Admin - Support	58,380	59,550	1,169	4,555	9,986	416	5,145	5,359	364
Root, Trevor	PW Admin - PT/Seasonal	15,600	15,600	-	1,193	-	-	1,131	1,248	-
Way, Todd	PW Admin - Support	69,572	70,971	1,399	5,429	20,829	1,040	5,145	6,387	434
Pw Admin - Total		625,865	638,713	12,847	48,861	183,395	8,840	40,122	57,328	4,010

Budget Unit Title: PW Highway and Street

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
PW Highway OT	PW Sppt-Hwy & Streets	20,000	20,000	-	1,530	-	-	1,450	-	-
Pw Highway And Street - Total		20,000	20,000	-	1,530	-	-	1,450	-	-

Budget Unit Title: PW Snow and Ice

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
PW Snow OT	PW Sppt-Snow & Ice	26,000	26,000	-	1,989	-	-	1,885	-	-
PW Snow and Ice - Total		26,000	26,000	-	1,989	-	-	1,885	-	-

Budget Unit Title: Recreation

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Allen, Raymond	Recreation - Supervisor	85,099	87,013	1,914	6,657	10,204	416	3,185	7,831	710
Bielawa, Anthony	Recreation - Support	30,837	32,286	1,449	2,470	-	-	1,182	1,614	-
Bohonowicz, Kyle	Recreation - Support	32,925	34,454	1,529	2,636	-	-	1,261	1,723	-
Paradis, Jonathan	Recreation - Support	69,572	70,971	1,399	5,429	27,927	1,378	2,598	6,387	434
Pine, Rick	Recreation - Support	51,083	52,106	1,023	3,986	26,052	1,378	1,907	4,690	319
Additional Hours	Recreation - PT/Seasnl/Clrk	2,095	2,095	-	160	-	-	77	-	-
PT/Seasonal Employees	Recreation - PT/Seasnl/Clrk	9,500	9,500	-	727	-	-	348	-	-
Life Guards	Life Guard	33,000	40,000	7,000	3,060	-	-	1,464	-	-
Facility Attendants	Parking Attendant	26,000	34,000	8,000	2,601	-	-	1,244	-	-
Youth Center Supervisor	Teen Center	19,000	22,000	3,000	1,683	-	-	805	-	-
Gym Supervisor	Recreation - PT/Seasnl/Clrk	16,000	16,000	-	1,224	-	-	586	-	-
Building Supervisor	Weekend Bldg Spv Rec	14,000	14,000	-	1,071	-	-	512	-	-
Office Coverage	Recreation - PT/Seasnl/Clrk	11,500	11,500	-	880	-	-	421	-	-
Overtime	Recreation - PT/Seasnl/Clrk	1,000	1,000	-	77	-	-	37	-	-
Other Salaries	Recreation - PT/Seasnl/Clrk	4,000	4,000	-	306	-	-	146	-	-

Recreation	- Total	405,611	430,925	25,314	32,966	64,183	3,172	15,772	22,245	1,463
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Budget Unit Title: Recreation Mini Golf

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
	Mini Golf - PT/Seasonal	43,000	47,000	4,000	3,596	-	-	1,720	-	-
Recreation Mini Golf	- Total	43,000	47,000	4,000	3,596	-	-	1,720	-	-

Budget Unit Title: Registrar Of Voters

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Broadhurst, Joan	Registrar- N Union/Elected	12,250	12,250	-	937	-	-	33	-	-
Strickland, Joan	Registrar- N Union/Elected	12,250	12,250	-	937	-	-	33	-	-
Registrar of Voters	- Total	24,500	24,500	-	1,874	-	-	66	-	-

Budget Unit Title: Selectmen

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Fortuna, Carl	Selectmen - Non Union	89,190	90,975	1,785	6,960	10,810	416	246	8,188	742
Giegerich, Scott	Selectmen - Non Union	8,073	8,234	161	630	-	-	22	-	-
Neri, Georgiann	Selectmen - Support	60,876	62,100	1,224	4,751	20,829	1,040	168	5,589	380
Palladino, Lee Ann	Medical Waiver	-	-	-	153	2,000	-	-	-	-
Palladino, Lee Ann	Selectmen - Non Union	96,071	108,000	11,929	8,262	-	-	292	9,720	881
Pugliese, Matthew	Selectmen - Non Union	8,073	8,235	162	630	-	-	22	-	-
Vinciguerra, Janet	Medical Waiver	-	-	-	96	1,260	-	-	-	-
Vinciguerra, Janet	Selectmen - Non Union	31,122	31,868	746	2,438	-	-	86	2,549	260
Selectmen	- Total	293,405	309,412	16,006	23,919	34,899	1,456	835	26,046	2,264

Budget Unit Title: Social Svcs.

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Consoli, Susan	Social Svc - Support	65,224	66,535	1,312	5,090	10,064	416	180	5,988	407
SS Clerk, SS Clerk	YFS - PT/Seasonal/Clerk	12,827	12,827	-	981	-	-	35	-	-
Social Svcs	- TotFS	78,051	79,362	1,312	6,071	10,064	416	214	5,988	407

Budget Unit Title: Tax Collector

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Maynard, Barry	Tax Collector - Elected	70,274	71,680	1,406	5,484	10,810	416	-	6,451	585
Morison, Wendy	Tax Collector - Support	54,171	55,248	1,078	4,227	21,037	1,040	149	4,972	338
Tax Collector	- Total	124,445	126,928	2,484	9,710	31,847	1,456	149	11,424	923

Budget Unit Title: Town Clerk

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Antolino, Christina	Town Clerk - Support	54,171	55,248	1,078	4,227	10,064	416	149	4,972	338
Becker, Sarah	Town Clerk - Non Union	73,839	75,315	1,476	5,762	10,810	416	203	6,778	615
Kane, Cynthia	Town Clerk - Support	40,653	41,470	816	3,172	-	-	112	3,732	-
Town Clerk	- Total	168,663	172,033	3,370	13,161	20,874	832	464	15,483	953

Budget Unit Title: Town Hall

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
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Baldi, Paul	Town Hall - Support	55,123	56,230	1,107	4,302	27,615	1,378	-	5,061	344
Donahue, Jennifer	Town Hall - Support	27,750	29,055	1,305	2,223	-	-	-	2,324	-
Moran, Daniel	Town Hall - PT/Seasonal	24,023	24,502	479	1,912	-	-	-	-	-
O'Herlihy, Ellen	Town Hall - Support	43,785	44,662	877	3,417	-	-	-	4,020	-
Riordan, Bridget	Town Hall - Support	48,417	49,393	976	3,779	3,666	-	-	3,951	-
Zychowski, Rebecca	Town Hall - Support	48,417	49,393	976	3,779	3,666	-	-	3,951	-
Town Hall - Total		247,515	253,234	5,719	19,410	34,947	1,378	-	19,307	344

Budget Unit Title: Transfer Station Operation

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Champlin, Richard	Transfer St. - Support	69,572	70,971	1,399	5,429	10,064	416	4,549	6,387	434
Hunter, Anthony	Transfer St. - Support	28,284	28,854	570	2,207	-	-	1,850	2,597	-
Rascoe, William	Transfer St. - Support	37,947	38,707	760	2,961	-	-	2,481	3,484	-
Root, Trevor	Transfer St. - Support	37,947	42,294	4,347	2,691	-	-	2,775	3,464	-
Therrien, James	Transfer St. - Support	37,947	38,707	760	2,961	-	-	2,481	3,484	-
Transfer Station Operation - Total		211,698	216,018	7,836	16,250	10,064	416	14,136	19,415	434

Budget Unit Title: Treasurer

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Palladino, Lee Ann	Treasurer - PT/Seasonal	8,000	8,000	-	612	-	-	22	720	65
Treasurer - Total		8,000	8,000	-	612	-	-	22	720	65

Budget Unit Title: Tree Warden

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Kiely, James	Tree Warden - Stipend	8,500	9,000	500	689	-	-	-	-	-
Tree Warden - Total		8,500	9,000	500	689	-	-	-	-	-

Budget Unit Title: WPCA Admin

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Lewis, Gratia	WPCA - Non Union	46,938	47,890	952	3,664	-	-	-	4,310	391
Lewis, Melissa	WPCA - Non Union	43,722	44,593	871	3,411	9,729	374	-	4,013	364
Vanoli, James	WPCA - Non Union	59,007	60,187	1,180	4,604	-	-	-	3,009	-
WPCA Admin - Total		149,667	152,671	3,004	11,679	9,729	374	-	11,333	755

Budget Unit Title: YFS Budget

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Bruzzese, Salvatore	YFS - PT/Seasonal/Clerk	14,438	14,438	-	1,105	-	-	39	-	-
Eckert, Brittany	YFS - Support	37,058	38,738	1,680	2,963	-	-	105	3,099	-
Gaidry, Angela	YFS - Support	48,772	51,043	2,272	3,905	-	-	138	2,552	-
Graham, Chelsea	YFS - Support	69,178	70,568	1,390	5,398	9,986	1,040	191	6,351	432
McNeil, Heather	YFS - Supervisor	91,964	94,164	2,200	7,204	21,318	1,040	254	8,475	768
Mill, Wendy	YFS - Support	51,678	52,715	1,037	4,033	10,064	416	142	4,744	323
Steinmacher, Samantha	YFS - Support	50,338	52,691	2,353	4,031	-	-	142	4,742	-

YFS Budget	- Total	363,425	374,357	10,932	28,638	41,367	2,496	1,011	29,964	1,523
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Budget Unit Title: ZBA

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Makowicki, Sarah	ZBA - Clerk	2,018	2,036	18	156	-	-	6	-	-
ZBA	- Total	2,018	2,036	18	156	-	-	6	-	-

Budget Unit Title: Zoning Commission

Employee Name	Job Class Title	current salary	New Budget Salary	Salary Change	FICA	Total Healthcare	dental	WC	Retirement	Life Insurance
Galli, Joanne	Zoning Comm - Clerk	4,036	4,072	36	311	-	-	11	-	-
Zoning Commission	- Total	4,036	4,072	36	311	-	-	11	-	-
Overall - Total		7,727,676	7,978,075	250,399	611,809	1,169,139	52,759	205,769	565,556	42,540

BOARD OF FINANCE POLICIES

Board of Finance Policies

Capital Asset Policy

ADOPTED BY BOARD OF FINANCE: November 15, 2016

PURPOSE:

The purpose of this Policy is to comply with the requirements of Governmental Accounting Standards Board (“GASB”) Statement No. 34, “Basic Financial Analysis and Management Discussion and Analysis for State and Local Governments” in order to ensure accurate capitalization of assets for inclusion in the Town’s financial statements. This policy establishes guidelines for the record keeping of capital assets, including acquisition, thresholds for capitalization, determination of useful life, inventory and disposition. The policy also seeks to define the responsibilities and obligations of Town officials and departments to protect the value of the assets, maintain custody and control, provide adequate levels of insurance and ensure detailed record keeping of capital assets.

DEFINITION OF CAPITAL ASSET:

Capital assets include: land, land improvements, easements, buildings, building improvements, vehicles, machinery and equipment, works of art, infrastructure such as roads and water lines, all other tangible and intangible assets.

To be considered a capital asset for financial reporting purposes, an item must be at or above the capitalization threshold (see below) and have a useful life greater than one year. Improvements must be an expansion of capacity rather than replacement or maintenance in order to be considered capital assets. An example would be the cost of repaving an existing parking lot would not be a capital asset (it would be expensed in the fiscal year the work is performed), but the cost of adding new spaces to that existing parking lot would be a capital asset. If an improvement increases capacity, or significantly increases the asset’s useful life, then it should be capitalized if the cost is over the threshold.

THRESHOLDS:

If the value of an asset at time of purchase or receipt by the Town is higher than the thresholds below, the asset is capitalized and depreciated over its useful life. A total purchase for an amount greater than the threshold which consists of multiple items below the threshold will not be capitalized. An example would be one chair purchased for \$5000 would be capitalized while five chairs purchased at \$1000 each would not be capitalized.

Description	Threshold
Vehicles, Machinery, Equipment	\$5,000
Improvements (Ex: land, building, etc.)	\$20,000
Infrastructure (Examples: New roads, bridges, water lines, etc.)	\$75,000
Land (not depreciated and has an infinite useful life)	Any value

ASSET VALUES:

Purchased capital assets are recorded at their historical cost including any capitalized interest and ancillary charges (e.g. freight and transportation charges and site preparation) necessary to place the asset into its intended location and condition for use. Donated assets are valued at fair market value on the date of the donation.

Assets created with grant or debt funds will utilize a separate fund during the construction or creation period of the asset. It will be categorized as a “work in progress” until such time as the project is complete. Upon completion its total cost will be considered the acquisition cost and it will be capitalized and added to the capital asset system.

Assets purchased with funds budgeted to the capital expenditure account must have a project identified for which funds are being requested. Once a project is completed, and its cost known, it will be recorded as a capital item.

Throughout the fiscal year, as funds are appropriated it will be assessed as to whether the funds are to be used to purchase an item that meets the criteria of capital assets and treated accordingly.

As part of the year-end closing, the Accounting Department will request from the Board of Education a list of capital assets. On an annual basis the BoE will supply the Town with a copy of any capital asset purchase orders over \$5,000. The Town will then put the asset into its capital asset system, which is used to prepare the financial statements. The purchase orders will be collected throughout the fiscal year by the BoE and given to the Town by the end of August.

DEPRECIABLE (USEFUL) LIVES:

Capital assets are depreciated (expensed) using the straight line method over the years they are actually expected to be used by the Town. In cases where vehicles are used by more than one Town department (e.g. used by Police for three years, then by another department), useful life is based on the usage of the Town as a whole, not just the originating Department. The Finance Director will determine the useful life of each new capital asset in consultation with the applicable department head, particularly in the case of specialized equipment. The following are ranges of useful lives by type of asset based on past experience and usage:

Capital Asset	Useful Life
Computer equipment	5
Equipment	5-20
Vehicles	5 - 8
Sidewalks	20
Minor Building Improvements (e.g. sculptures, signs)	20
Intangible assets (copyrights, patents, etc.)	30-50
Buildings/Maj. Building & Land Improvements:	50-100
Roads, Catch Basins	30

PURCHASE:

All purchases of capital assets shall comply with Chapter 5 (Bidding) of the Code of the Town of Old Saybrook and any other applicable provisions of Town Charter, Code or resolution of the Board of Selectman dealing with procurement and purchasing. Specifically, items to be purchased over \$10,000 require competitive bidding. Department heads should consult with the First Selectman and Finance Director prior to purchasing a capital asset to ensure that the purchase has the necessary funding and that proper procedure and policies are being followed. The department head will be responsible for providing detailed information for each capital asset to allow for it to be tracked, monitored and placed in the capital asset system. The type of information needed for each item will be dependent upon the asset but will include items such as identification number, make, model, location, acquisition cost, and a detailed description of the asset. The Accounting Department will then add the asset into the capital asset system.

Insurance

Insurance protection is a necessary aspect protecting the assets of the Town. Adequate insurance coverage can further reduce the risk of loss to capital assets. To determine the adequacy of insurance protection, complete and accurate asset records are essential. Good records will establish the ownership, value, condition, location and custodian of all Town property.

INVENTORY:

When capital assets are received, Department Heads shall ensure that any inventory control tags or identification as established by the Finance Director will be affixed as appropriate. There shall be a physical inventory of vehicles and equipment conducted by the Finance Director at a minimum of bi-annually in order to safeguard assets. The Finance Director shall be assisted during the inventory by Department Heads as necessary. A report on the results of said inventory will be made by the Finance Director to the Boards of Selectmen and Finance within thirty (30) days of the completion of the inventory. Any unresolved discrepancies in matching physical assets to the capital asset record maintained by the Accounting Department found during the inventory shall be immediately reported to the First Selectman for further action.

ASSET DISPOSAL/IMPAIRMENT:

Impairment of Capital Assets

Capital asset impairments are to be reported when they occur. A capital asset is considered impaired when its service has declined significantly and unexpectedly. A capital asset generally should be considered impaired if both (a) the decline in service of the capital asset is large in magnitude and (b) the event or change in circumstance is outside the normal life cycle of the capital asset. Impaired capital assets that will no longer be used should be reported at the lower of carrying value or fair value.

It is the responsibility of the Department head to report to the Finance Director/Accounting Department when any capital asset is significantly impaired by accident, other damage or level of use to the extent that it will no longer be used for as long as originally recorded. This report should include a revised estimate of the remaining useful life (if any) for that asset so that records and depreciation schedules can be adjusted accordingly. The Finance Director/Accounting Department shall also be notified if there is a transfer of responsibility for the asset from one Town Department to another.

Disposal of Capital Assets

When a new asset is purchased that replaces an existing asset, a determination must be made as to what will happen with the existing asset. When an asset is no longer of use to the town, a report shall be filed immediately with and to the First Selectman recommending the asset's disposal.

The disposal form shall include the method of disposal (e.g. sale by auction, including on nationally recognized websites or by listing on the Town's website or local paper, trade in, or scrap). Where feasible (and in all cases for assets over \$5000 in residual value), asset disposal should be done through a documented competitive process such as bidding or auction. If an asset has a remaining value of \$25 thousand or greater, the sale must be brought to the Board of Selectman for approval. The asset disposal form should be sent to the Finance Director/Accounting Department so that the asset can be removed from the capital asset system.

When an asset is disposed, a gain or loss must be recognized in the financial statements when:

- Cash is exchanged and the amount paid does not equal the net book value of the asset, or
- Cash is not exchanged and the asset is not fully depreciated or has a residual value.

A gain or loss is not reported when:

- Cash exchanged equals the net book value and the asset does not have a residual value, or
- Cash is not exchanged and the asset is fully depreciated/amortized and has no residual value.

Capital Planning Policy

Approved October 2018

The purpose of the Capital Planning Policy is to establish a framework for capital investment for the Town of Old Saybrook. Capital projects are generally long term investments in Town infrastructure, technology, major equipment and buildings. Capital planning is critical to providing essential services to Town residents as well as an integral part of economic development. As such, funds shall be allocated at least annually to provide capital to meet the Town's long term capital plans.

- I. **Amount of Capital Allocated through the Annual Budget Process.** The allocation of capital will be a function of the strength of the Town's fund balance, the amount of long term debt and capital requirements. As a general rule, the Town prefers to build capital reserves to pay for asset acquisition as opposed to borrowing in the capital markets. The allocation of capital budgeted annually shall be based on the following financial framework:
 - a. As outlined in the Town's fund balance policy, the town will strive to build and maintain the unassigned fund balanceⁱ. When the unassigned fund balance is within its targeted range, appropriations for unanticipated capital projects may be made against the unassigned fund balance.
 - b. Should the town's unassigned fund balance fall below the targeted threshold, surplus funds and other financial strategies may be considered to build the unassigned balance back up to the targeted level. Capital projects appropriated against the unassigned fund balance should be carefully assessed.
 - c. The Town will maintain a Municipal Reserve Fundⁱⁱ which includes a capital non-recurring fund, other capital reserve funds, and make yearly contributions to these reserve funds to pay for ongoing capital projects.
 - d. The amount allocated toward capital on an annual budget basis shall be considered in terms of total debt service and capital allocations. The annual debt service plus capital allocation is targeted to be 10% of the annual budget or less.
 - e. Debt-financed projects must have useful lifespans of seven or more years, borrowing terms of 20 years or less, and deemed a viable debt offering by the Town's independent bond and investment consultant.
 - f. The Town recognizes the importance of funding the annual capital plan. The Town is committed to funding a fiscally sustainable, multi-year capital plan to effectively manage capital investment. This plan will identify and prioritize capital expenses. The use of reserves and annual capital allocations will support the multi-year capital strategy.
 - g. The First Selectman, in coordination with the Town's department heads, will be responsible for bringing forth capital needs to be considered within the upcoming three to five year periods.
- II. **Identification of Capital needs.** In the development of the longer term capital plan, the Town will utilize the following to identify and prioritize capital needed:
 - a. Consideration of existing capital asset life cycles, which should include the cost to operate, maintain, administer or replace the assets.
 - i. As an example, a preferred model would be to purchase equipment on lease where the life cycle and term of lease are similar, use of maintenance warranties to lock in the cost of repairs, and replace the equipment at the end of the lease.
 - ii. Use of sinking funds to save for large dollar purchases and/or expensive maintenance
 - b. Use of strategic studies. For complex capital planning, the use of a reasonably priced consultant to create a plan of action is encouraged. Strategic capital plans should identify long term capital goals

(both existing and new assets), provide a positive non-financial impact on the community, and/or help with the Town's economic development.

- c. Projects with revenue generating potential

III. **Capital Planning.** A capital plan will be recommended to the Board of Finance for its consideration by utilizing the following framework and approach:

- a. A capital planning committee will be established for all projects that exceed ten thousand dollars (\$10,000). This committee will consist of the First Selectman, Finance Director and two Board of Finance members. The charge of this committee will be to coordinate department capital requests, assess the competitive process of the request, review specifications and determine capital priority. Any capital recommendations presented to the Board of Finance will be reviewed by this committee. Capital requests may bypass the committee and go directly to the Board of Finance if they are of an emergency nature or there is a crucial timing issue. At a minimum the committee will:
 - i. Require all requests for capital expenditures contain the specification for the capital expense. The cost of materials and labor must be included.
 - ii. Ensure that all capital requests meet the minimum requirements for procurement as described in the Town charter.
 - iii. The Town may use State of Connecticut preferred vendor pricing. For all other bids:
 - 1. Requests for Proposal ("RFP") may be used on any size project, but will be required on all projects greater than \$25 thousand
 - 2. Projects between \$10 and \$25 thousand: At a minimum specifications will be developed and the request for bids will be listed on the Town's website. The department head will assess the top three low cost/responsible bids. If there are less than three bids, up to and including one bid, the department head may submit that bid provided it is reasonably priced and a responsible vendor.
 - 3. Projects under \$10 thousand will typically be included in the department's annual capital expenditure budget.
 - iv. If these conditions aren't met, the Board of Finance may reject the request.

Fund Balance Policy

Adopted by the Board of Finance: August 20, 2019

Purpose

The purpose of the Fund Balance Policy is to recognize that the maintenance of a fund balance is essential to the preservation of the financial integrity of the Town of Old Saybrook (“Town”). This policy addresses the requirement of GASB 54 and specifically sets policy for:

- I. Setting guidelines on how the Town will approve, establish, modify and classify Fund Balances
- II. Determine the Order of Expenditure of Fund Balances
- III. Minimum unassigned General Fund Balance

Definitions

Fund Balance: The town maintains several distinct funds for the management of its government activities – the largest fund is the General Fund (“GF”) along with upwards of 100 additional funds – each of which has its own balance sheet. Each fund maintains a fund balances which is calculated as the difference between total assets and total liabilities in each fund.

General Fund: The GF is the Town’s primary operating fund. These governmental activities are financed through tax levy, state funding, and other revenues generated by charges for services.

Capital Projects Funds: Capital projects funds are used to account for and report financial resources for the purpose of expending funds for capital outlays, including the acquisition, improvement or construction of facilities and other infrastructure types of capital assets. The Town has several capital project funds that have been set up for the purpose of generating revenues and expenditures associated with the Town’s multi-year capital projects funded primarily by debt issuance, grants or GF appropriations that will result in a capital asset at completion.

Reserve Funds: The Town sets aside reserves for future use and/or purchases of capital assets. These funds include the municipal reserve fund (and its components) and other reserve funds, such as catastrophic illness and revaluation. The purpose of these funds is to build fund balances to mitigate the financial impact in any one fiscal year.

Non-major Government Funds: These Funds are mainly special revenue funds and other internal service funds that are used to account for expenditures that are clearly identifiable with a specific function. The revenues associated with these funds are received from grants, donations and fees for services provided. The expenditures associated with these funds are considered “committed” to the function provided.

Debt service funds: These funds are used to account for and report financial resources related to the expenditures for principal and interest.

Fiduciary Funds: Fiduciary Funds include trust funds (Pension Plan), Private Purpose Trust Funds (Scholarships), and Agency Funds, which are held on behalf of others (performance bonds).

Permanent Funds: At present, the Town has one permanent fund, the Cemetery Fund, which is restricted to the extent that only earnings, and not principal, may be used for purposes of supporting cemetery related expenditures. The principal of this fund is classified as non-spendable while the interest earned is classified as restricted.

Fund Classification

GASB Statement 54 requires that fund balances be distinguished, through the following classifications, based on the relative strength of the constraints that control the purposes for which specified amounts may be spent. Beginning with the most restrictive constraints, fund balance amounts will be accounted for and reported in audited annual statement in the following classifications:

- 1) **Nonspendable fund balance** – amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).
- 2) **Restricted fund balance** – amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or donations).
- 3) **Committed fund balance** – amounts that can be used only for the specific purposes. In the case where the use of funds is determined by a formal action of the Board of Selectmen. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the use of capital non-recurring funds). Commitments must then be considered by the Board of Finance for appropriation. Ultimately commitments greater than \$25,000 (or such limit as established by the Town charter) must be approved by Town meeting or referendum.
- 4) **Assigned fund balance** – amounts with a narrow focus that relate to the accounting or management of the funds after approval. Assigned fund balance represents an amount that is not restricted or committed. Typically amounts categorized as assigned fund balance consist of encumbrances as of yearend or appropriations from fund balance for the subsequent year's budget. Should the Town not have any encumbrances or appropriations made for subsequent year's budget, there will be no reporting of assigned fund balances.
- 5) **Unassigned fund balance** – includes all amounts not contained in other classifications and is the residual classification of the general fund only. The unassigned GF fund balance is typically positive. In the event that other funds carry an unassigned fund balance it is typically negative and means that the revenues have not yet been received or that expenditures have outpaced anticipated revenues. In the case of the latter, funds from the general fund should be used to clear these accounts, once all revenues have been received, on an annual basis.

Policy

- I. Guidelines on how the Town will approve, establish, modify and classify Fund Balances:

Non-Spendable Fund Balance, Restricted Fund Balance, Capital Project and Reserve Committed Fund Balance – The Board of Selectmen must take formal action to establish, modify, or rescind a fund balance commitment related to capital projects, reimbursable grants, and all capital non-recurring requests. These actions will be referred to the Board of Finance to consider the appropriation. Once formally approved via, Board of Finance, town meeting or the budget referendum, a new fund will be established. Once the purpose of the capital funds has been completed, the fund will be closed.

Committed Fund Balance associated with Special Revenue – The First Selectman must approve funds that are associated with ongoing grants, donations or fees from a specific service that offset specified expenditures. Once the purpose of a special revenue fund has been completed, the account will be closed.

Committed Fund Balance associated with an Internal Service Fund – The Finance Director must approve funds that are associated with internal service funds, which are funds that are set up to manage certain aspects of internal government business that are more effectively managed by setting up an off budget account. Once the purpose of an internal service fund has been completed, the account will be closed.

Assigned Fund Balance – After approval of the Board of Finance, Town Meeting or Referendum, the Finance Director will ensure that the accounting entries to assign fund balances that relate to year end encumbrances or appropriations from fund balance for the subsequent year's budget are properly made.

Appropriations of GF balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues shall be classified as an **Assigned Fund balance**. In this instance, the following procedure will be followed:

- a) The calculation for the assignment of fund balance shall be presented to the Board of Finance by the First Selectman

- b) The conditions under which the fund balance assigned to eliminate the projected deficit may be spent must be presented
- c) The approval of the Board of Finance and the Town's legislative body is required

II. *Order of Expenditure of Fund Balances*

When multiple categories of fund balance are available for expenditure (e.g., a project is being funded partly by a grant, through an appropriation, or through the use of the unassigned fund balance), the Town will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

III. *Minimum Unassigned Fund Balance*

It is the goal of the Town to build an unassigned fund balance in the GF at each fiscal year end of 15% of approved GF annual expenditures. Fund balances that fall within the range of 12% to 15% are deemed to be healthy and no action or reporting is required. Should the unassigned GF fund balance fall below 12% at fiscal year end, the Board of Finance shall be notified. Should the unassigned GF balance fall below 5% the First Selectman shall develop a restoration plan to rebuild the minimum fund balance and present it to the Board of Finance for their approval.

In the event that a fiscal year ends with surplus funds projected to be in excess of the 15% policy target, the Board of Selectmen shall make a recommendation to the Board of Finance which may include one or more of the following options:

- a) Transfer excess funds to a capital reserve account;
- b) Transfer excess funds to a specific capital project;
- c) Transfer excess funds to reduce a Town liability or debt;
- d) Transfer excess funds to a debt stabilization account; or
- e) Other recommendation as may be appropriate.

Investment Policy

Approved by the Board of Finance, July 16, 2013

Purpose

It is the policy of the Town of Old Saybrook to invest its funds in a manner which will provide the highest investment return within acceptable risk tolerances while meeting the daily cash flow needs of the Town and complying with all state statutes governing the investment of public funds.

Scope

This investment policy applies to all investable cash of the Town of Old Saybrook except for those funds being managed by the Pension Benefits Board, which shall have its own investment policies. The Pension Benefits Board manages the Town's pension funds (employee and volunteer fire department), its OPEB trust (Fund 750), and the special General Fund Reserve established from the Anthem demutualization.

Objectives

The primary objectives, in priority order, of investment activities of the Town of Old Saybrook shall be safety, liquidity and return on investment.

- Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital, mitigating credit risk and interest rate risk.
- Investments shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
- Investments shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account risk constraints and liquidity needs.

Delegation of Authority

Authority to manage the investment program is granted to the Treasurer of the Town of Old Saybrook by provision of CT General Statute 7-400. No other person may engage in an investment transaction except as provided under the terms of this policy and any procedures established by the Board of Finance. In the event of the Treasurer's absence, whether it be a serious health condition, prolonged absence, or inability to perform the duties of the office, the Treasurer's specific powers and responsibilities, as conferred by State Statute, will be automatically transferred to the Finance Director, who will be bound by all the procedures of this policy. The Board of Selectmen and Board of Finance shall be notified of such a transfer if and when it occurs.

Authorized Investments

The following investments will be permitted by this policy and are further limited by state and local law where applicable:

- U.S. Treasury obligations which carry the full faith and credit guarantee of the United States government;
- The State Treasurer's Short Term Investment Fund (STIF) established pursuant to CGS 3-27a.
- Certificates of Deposit at Qualified Public Depositories (as defined in CGS 36a-330) in an amount which may not exceed the maximum FDIC insurance limit, unless approved in writing by the Board of Finance;

- Sweep Accounts on checking accounts maintained at Qualified Public Depositories;
- Money market mutual funds that have been approved in writing by the Board of Finance and are regulated by the Securities and Exchange Commission, and whose shares are maintained at a constant value of one dollar, and whose portfolios consist of instruments that are direct obligations of, or guaranteed by, the U.S. government.
- The Treasurer shall not invest in any instrument with a maturity longer than one year, nor any security of less than investment grade, without written approval of the Board of Finance.

Deposit of Public Funds

In accordance with CT General Statute 7-402, the Treasurer may deposit public funds in any Qualified Public Depository. All such deposits shall be made in the name of the Town.

Prudence and Ethics

The standard of prudence to be used by the Treasurer shall be the “prudent person” standard. Old Saybrook town officials involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program or that could impair their ability to make impartial decisions. Officials shall disclose to the Board of Finance any material interests in financial institutions with which they and the Town conduct business. They shall further disclose any personal financial/investment positions that could be related to the Town’s investment portfolio.

Reporting

The Treasurer shall prepare an investment report at least quarterly that provides an analysis of the current investment portfolio. This report shall be presented to the Board of Finance.
