

Town of Old Saybrook Budget Book Fiscal Year 2023 - 2024



Board of Finance Approved Budget Version





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INTRODUCTION



Budget Message from the First Selectman



TOWN OF OLD SAYBROOK
Selectmen's Office

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

To: Board of Selectmen

From: Carl P. Fortuna, Jr., First Selectman

Subject: Presentation of Fiscal Year 2024 Budget

Date: April 5, 2023

At the April 4, 2023 Board of Finance meeting, The budget for Fiscal Year 2024 was approved and moved to referendum.

Background

The 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 2023

I am pleased to report that the financial outlook for FY23 remains solid.

Revenues

Through February 1, 2023, the last day for January tax payments to be collected, revenues of \$45,728,601 were collected FY23 to date. These revenues are projected to reach \$46,839,698 by the end of the fiscal year, which is the budget amount for FY23. The Town is likely to have a revenue surplus as it reaches the end of the fiscal year due to the collection of back taxes and interest income. The latter is associated with much higher short-term rates than we have experienced in many years.

Most of the total revenues collected to date, \$47,358,306 are from current year taxes, of which 97.6% of the budgeted amount has been collected. Other sources of town revenues have met their budgeted amount, which include past due taxes, State funding and other local revenues.



Due to conservative budgeting practices, the Town budgeted \$463,000 in State funding, of which \$484 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, 2023 were \$1.145 thousand, which exceeds its budget of \$1,075,000

Expenditures

To date through January 31, 2023, \$28,914,340 of expenses have been realized against a budget of \$48,377,703 or 59.8% 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 FY24

I am pleased to present the Town-wide budget for FY24 that projects an increase of \$1,899,041 or 3.90%. 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 2022. The Grand List of October 2022 recognized an increase in assessed value of approximately \$21 million, which at the current mill rate, would increase town wide property tax revenues by approximately \$400 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. FY24 Budget highlights include stable finances, appropriate capital investment and healthy reserves. With this budget, the Town will remain well positioned for the future. This budget also provides funding for projects that will make our community a better place to live, work and enjoy its recreation.

During Fiscal Year 2023, the Town began investing its allocation from the American Rescue Fund, which totaled just under \$3 million. To date, about half of these funds have been appropriated to projects that will be invested in the Town's infrastructure, its businesses and other eligible programs or projects over the next three years. These monies are not meant to offset the Town's budget, but to improve our community by providing funding for projects or programs outside of our normal course of budgeting.

From an operational standpoint, the work done in FY23 will continue to affect not only FY24 budgets, but the permanent changes keep expenses in check across multiple fiscal years:

- The Town has continued to invest in projects that improve the quality of life for its residents, which includes: an ongoing program of laying and repairing new sidewalks, public bathrooms in 3 locations, installing recreational playing field lights at the High School, a new Gazebo on our Town green, and funding for the Parks & Recreation Department's strategic plan.
- All contractual arrangements are carefully reviewed and renegotiated on an ongoing basis. This includes collective bargaining contracts, benefit plans, vendor relationships, and building maintenance.
- With regard to the Town's outstanding debt, over the course of the next five years, the Town's debt service is projected to decrease by approximately \$1.3 million. 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 a strong 85% funded as of the actuarial valuation dated July 1, 2022. In addition, the discount rate has been lowered to 6.75% (from 8.25% in 2011). All eligible new employees now participate in the Defined Contribution plan – further reducing long-term commitments. The town fully funds its Town and Fire Department pension plan's actuarial determined contribution.
- Reserve funds have been created and funded annually to address purchases of large equipment, building maintenance and other high-cost purchases. This smooths out budget fluctuations over the long term.

By keeping our eye on the long term, our yearly budgets have met both short-term operating obligations and successfully planned for the future in a cost-effective manner to maintain financial health for the next generation of taxpayers. The budget for FY24 is no exception and the specifics of the proposed budget are outlined below.

FY24 Revenues



General Fund Revenues for FY24 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 2.8% to total revenues.

The Town will budget \$500 thousand in State funds for this year's budget, increasing slightly versus last fiscal year. Local revenues will increase \$525 thousand to \$1.6 million. The increase is associated with the Town's ability to generate higher interest income in the current interest rate environment.

FY24 Expenditures

The combined General Government, debt service and Board of Education budget is up \$1,899,041, or 3.9%. With regard to the GG budget:

- Department heads continue to closely manage resources and are encouraged to focus on creating efficiencies to meet the bottom line. Over the past several years, the Town has not added any new positions, and in fact through attrition several functions have been reorganized. This will continue as opportunities present.
- An appropriation in the amount of \$448,189 will be moved into the off-budget Youth and Family Services ("YFS") Budget to augment other grant and fee revenues received and to provide funds for the management of the Town's YFS department. This appropriation will be augmented by the use of \$20 thousand from the YFS Income Fund.
- Debt service is projected to remain flat vs. last fiscal year and will contribute to keeping overall expenses low for FY24. 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 \$3,338,313 this amount will be offset by \$266,467 in WPCA benefit assessment revenues. Therefore, the Town's total net debt service budget will be \$3,071,844.
- The Town now fully funds its pension obligation by budgeting the full Actuarial Determined Contribution ("ADC"), which totals \$851 thousand and is funded \$673 thousand by the Town and \$178 thousand by the Board of Education. Prior to this, the budgeted retirement contributions were based on a percent of salary approach. Budgeting based on ADC is considered the more prudent budget approach.
- The Board of Education has approved an increase in their overall budget of \$1,356,165 over FY23. This budget will now be subject to Board of Finance review and possible revision.

Budget Summary - Expense for FY24				
	FY 2023	FY 2024	\$ Increase	Percentage
General Government Operating Expense	17,832,513	18,375,394	\$542,876	3.00%
Debt Service	3,071,844	3,071,844	0	0%
Total General Government Expense	20,904,357	21,447,238	\$542,876	2.60%
Board of Education Operating Expense	27,473,341	28,829,506	\$1,356,165	4.90%
Total Government	48,377,698	50,276,744	1,899,041	3.90%

Prior to Selectman budget modifications, General Government Department heads submitted budgets totaling \$21,487,659, an increase of \$583,297 thousand over FY23, up 2.79%.

I have made a few adjustments to the already lean budget, resulting in a decline in the amount of \$40,421 to the Department Head Budgets as outlined below.

Amount	Department	Comment
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Amount	Department	Comment
-17,700	Fire Marshal	Reduced request to add funds for deputies as funds exist in the Town Hall budget for such a purpose
2,300	Registrar of Voters	Increased salaries for registrars and added funds for deputy registrars in the amount of \$9,600 given potential changes in voting laws. Reduced various operating line items to reflect actuals in the amount of \$7,300 for a net increase of \$2,300
-5,472	Political subdivision	Estuary requested amount was less than last FY.
8,300	Recreation	Increased repair line item for ongoing maintenance of golf course
-20,000	Police Department	Reduction of salaries – new employees starting at a lower level.
50,500	Water Hydrant	Increased funds for water at the ready for fire hydrants based on proposed increases of 10% determined by the water company
-20,000	Youth & Family Services ("YFS")	Reduced the yearly allocation to the YFS department by utilizing available funds in an off-budget account called the "YFS Income Fund"
-38,349	Debt Service	Increased the transfer amount from the WPCA benefit assessment account from \$228,119 to \$266,468
-40,421	Total	

FY24 Capital Reserves

This budget reflects the continued practice of reserving today for future expenses. Funds in the amount of \$743,454 an increase of \$8,454 over last year's budget, will be added to reserve and capital project accounts through the capital outlay budget that accrues for fire department apparatus, public works equipment, capital non-recurring items, revaluation expenses, catastrophic illness, general contingency, P&R Sinking Fund and retirement payouts. A transfer from the capital non-recurring fund in the amount of \$1,654 will be used to reduce the overall capital budget to \$741,800, which represents an increase of \$6,800 over last year's capital budget of \$735,000. Named projects in the amount of \$301,554 are also slated for fiscal year 2024 as follows:

- \$25,000 for a roof sinking fund
- \$22,000 for two heavy duty dumpsters for the Transfer Station
- \$21,000 for a Hazard Mitigation Plan in the Land Use department
- \$3,404 for a wind screen at Trask Park
- \$14,445 to resurface the basketball courts at Trask Park
- \$5,880 to repair crack surfaces at the Trask Park tennis court
- \$4,975 for a new awning at Harvey's Beach
- \$4,850 to repair and paint the gym ceiling at Park and Rec
- \$25,000 toward the DPW paving budget
- \$175,000 for a new HVAC system at the Town Hall.

FY24 Capital Expenditures

An amount of \$665,004 thousand, which represents an increase of \$25,040 over last fiscal year, has been identified for FY24 capital expenses associated with the Fire Department, Police vehicle lease, continued work on town roads, building maintenance, and investment in technology infrastructure. The increase is associated with a planned incremental increase to the paving budget in the amount of \$25 thousand.

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 20.08. At present, the FY24 budget, as projected and inclusive of the Board of Education budget, will likely see a mill rate increase of approximately .38 mills.

To give an idea as to the implications of the proposed mill rate increase in general, I offer the following examples:

Home Market Value*	Assessed Value*	Mill Rate Increase		
		.30 Mill	.38 Mill	.40 Mill
\$325,000	\$227,500	\$68.25	\$86.45	\$91.00
\$450,000	\$315,000	\$94.50	\$119.70	\$126.00
\$575,000	\$402,500	\$120.75	\$152.95	\$161.00

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

While every year is a difficult budget year, there have been a number of outside factors that have affected, and will continue to affect, Old Saybrook and other towns. Not only do additional state mandates drive our budget, but I can say with some certainty that geo-political factors have also driven increases in the budget. Inflation and supply chain issues have driven up the cost of labor and materials for everyone and, although supplies are more readily available, the base cost has risen. In other words, things cost more. I have examined both the expenditure and revenue side of the budget and I believe responsible and sustainable decisions have been made. A mill rate increase for FY24 projected to be in the .38 range is one that is historically average to below average and we still are providing our citizens with all they have come to expect. Our budgets always look ahead, and I present this budget with FY25 and beyond in my sights. The goal is to place the town on a sustainable path financially, always seeking out efficiencies and ways to make Old Saybrook the best it can be.

Respectfully,

Carl P. Fortuna, First Selectman



History of Old Saybrook



Description of the Town The Town of Old Saybrook was incorporated in 1854, the one-hundred-fifth town in the State of Connecticut. The town covers 15.3 square miles located on the south central coast of Long Island Sound, in the southeastern part of the state. The Town is bordered to the east by the Connecticut River and the Town of Old Lyme, to the west by the Town of Westbrook and to the north by the Town of Essex. The town is approximately 101 miles east of New York City, 45 miles south of Hartford and approximately 105 miles southwest of Boston.

The town is intersected by numerous major highways; from the east and west by I-95, State Route 80 and U.S. Route 1 (Boston Post Road); north/south highways are Routes 9, 145, 153, 154 and 156. The Town is served by numerous interstate transportation carriers, including: truck services, bus services, Amtrak and Metro-North, which provide both freight and passenger rail services. Air transportation is available from Tweed New Haven Regional Airport, Bradley International Airport in Hartford, T.F. Green International Airport in Providence, Rhode Island, Kennedy or LaGuardia Airports in New York, or the Bridgeport air terminal. The town is a residential community of homes in the middle and upper price ranges.

The town has a significant summer vacation industry that has benefited the town for over one hundred years. The Town utilizes an adopted Plan of Conservation and Development to maintain the composition of the existing character of the Town. Zoning regulations have been in effect since the 1950's, with various modifications over the years. The town has approximately 20% of its land area set aside for parks and open space, consisting of 2,200 acres of dedicated open space and 10 acres dedicated to organized active recreation. The town operates a highly attended mini-golf course, two public beaches, one splash pad/water park, eight baseball and softball fields and three running tracks. Other programs the Town provides are: summer outdoor and year round indoor recreation activities, summer teen theater, teen centers, Fine Arts Academy, band concerts, youth and adult dances and social consciousness groups. The Town's active shopping and commercial areas are primarily located along the Boston Post Road (Route 1) and Main Street. In addition to many shops, the town is served by six banking institutions. The town provides all public utilities, including gas, electricity, water and telephone. The town's educational facilities consist of three schools: one elementary school, one middle school and one high school. In addition, there is a K-8 grade parochial school in town.

Form of Government: The Town of Old Saybrook was organized and has operated since 1854 under the Town Charter that utilizes the Board of Selectmen, Board of Finance, and Town Meeting form of government. The First Selectman is the elected full-time Chief Executive Officer of the Town who is responsible for supervising and coordinating all matters pertaining to the delivery of town programs and services. The Town Meeting is the town's legislative body. The Board of Finance has seven (7) members, which are elected for terms of four (4) years. The terms are staggered so that three (3) members are elected at the regular biennial municipal election and four (4) members are elected at the next regular biennial election. The Board of Selectmen has three (3) members, each of whom is elected biennially for two-year terms.



Population Overview



TOTAL POPULATION

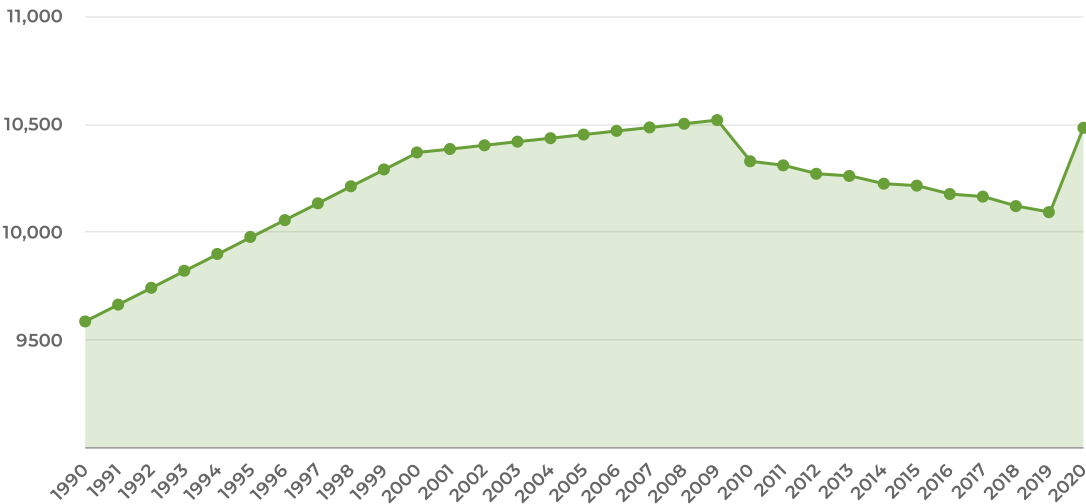
10,481

▲ **3.9%**
vs. 2019

GROWTH RANK

17 out of **170**

Municipalities in Connecticut



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



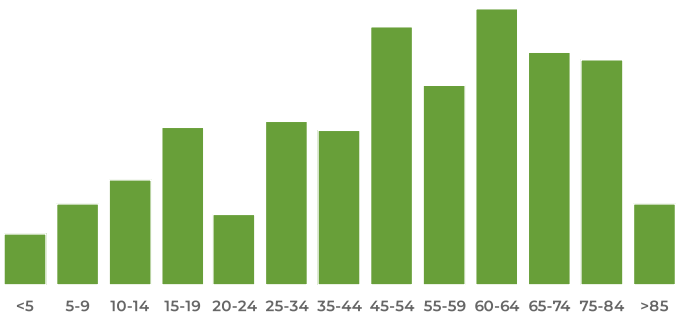
DAYTIME POPULATION

12,134

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

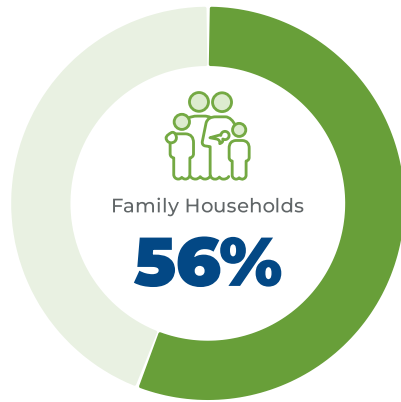


Household Analysis

TOTAL HOUSEHOLDS

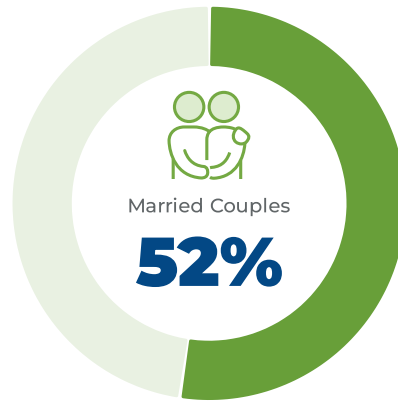
4,218

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



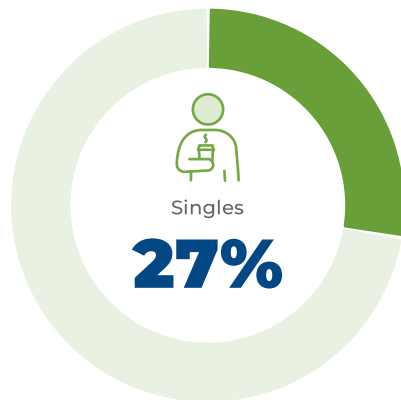
▲ 16%

higher than state average



▲ 8%

higher than state average



▼ 4%

lower than state average



▲ 30%

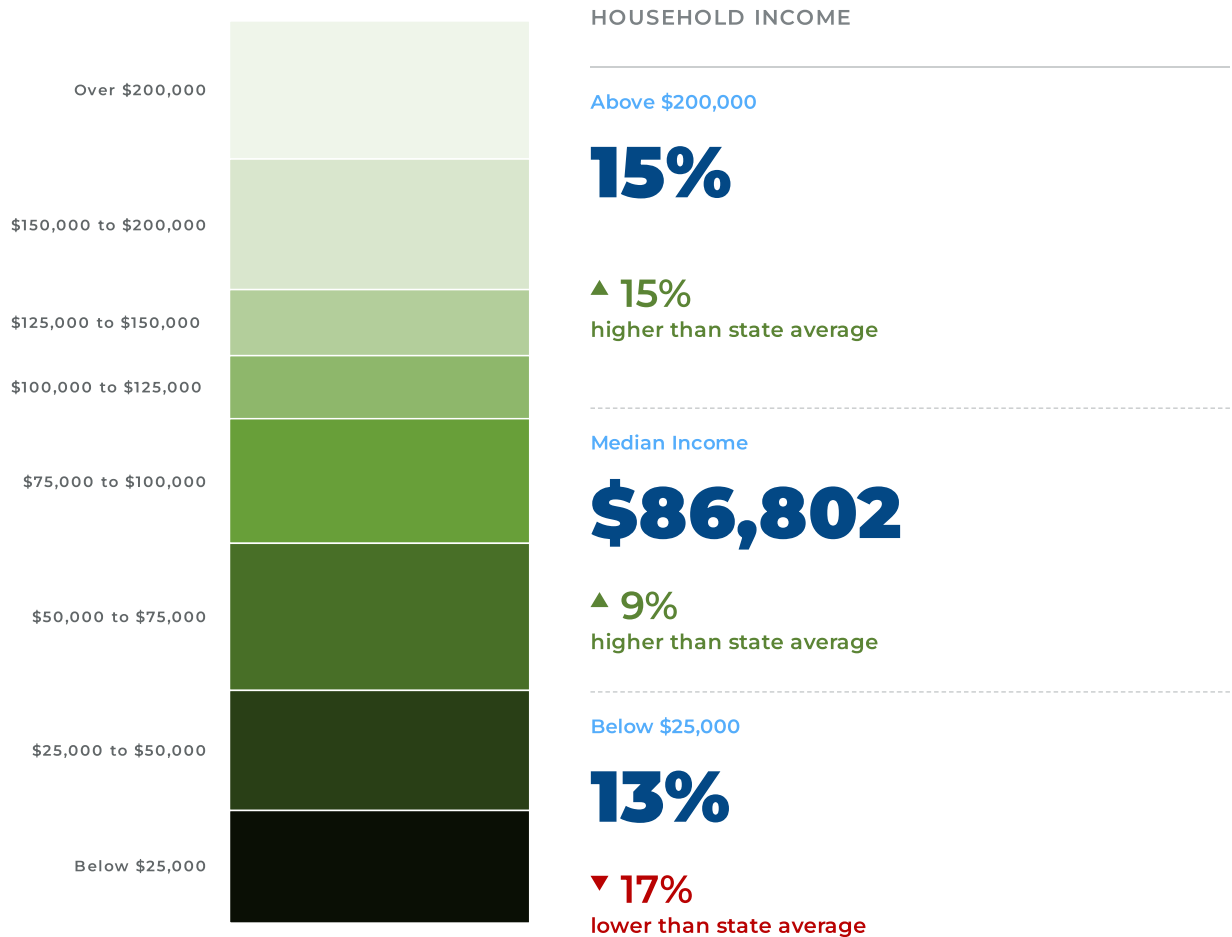
higher than state average

** Data Source: American Community Survey 5-year estimates*



Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



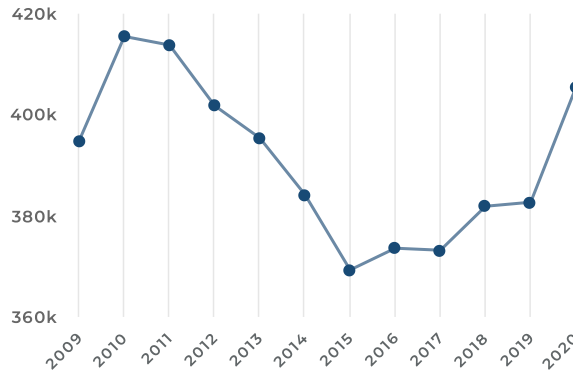
** Data Source: American Community Survey 5-year estimates*



Housing Overview



2020 MEDIAN HOME VALUE
\$405,400



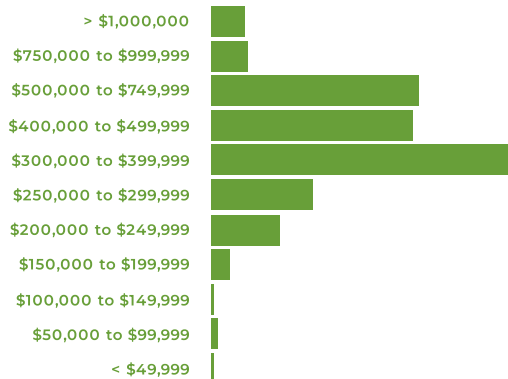
** Data Source: 2020 US Census Bureau
(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS

Old Saybrook State Avg.



HOME VALUE DISTRIBUTION



** Data Source: 2020 US Census Bureau
(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

** Data Source: 2020 US Census Bureau
(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*



Budget Process

The General Fund is the only fund for which an annual budget is legally adopted. The town adheres to the following procedures in accordance with the provisions of the Town Charter.

Each board, commission, department agency or officer of the Town shall, on or before January 15th of each year, submit to the First Selectman a detailed estimate of the expenditures to be made by said board, commission, department, agency or officer for the Town's fiscal year beginning July 1st of the year, together with a statement of revenues (other than tax revenues) which are estimated to be collected by such board, commission, department agency or officer for said ensuing fiscal year; provided; however, that said submission by the Board of Education shall be on or before March 1st of each year, rather than January 15th thereof. For those boards, commissions, departments, agencies and officials which provide programs and services, budgets shall be accompanied by a statement or statements, in narrative form, describing such programs or services which have been accomplished or expected to be accomplished during its present fiscal year, and those such programs and services which are expected to be accomplished in the ensuing fiscal year.

The First Selectman shall compile all general governmental budgets, excluding the Board of Education, no later than February 15th of each year, and present to the Board of Selectmen a consolidated proposed budget.

On or before March 1st of each year, the Board of Selectman and Board of Education shall present its completed budget to the Board of Finance. Following the receipt of said budget from the Board of Selectmen, the Board of Finance will present the proposed General Government budget. Also, prior to April 1st, the Board of Finance will hold a public hearing at which time the Board of Education will present the proposed Board of Education Budget. Following such public hearing, at which time it will present a proposed Town Budget, together with the statement of anticipated revenues and estimated mill rate based upon such proposed Town Budget. The Board of Finance may hold additional public hearings if it deems necessary. At any of the public hearings referred to in this section, any elector or taxpayer may be heard regarding the proposed budget for the next ensuing fiscal year.

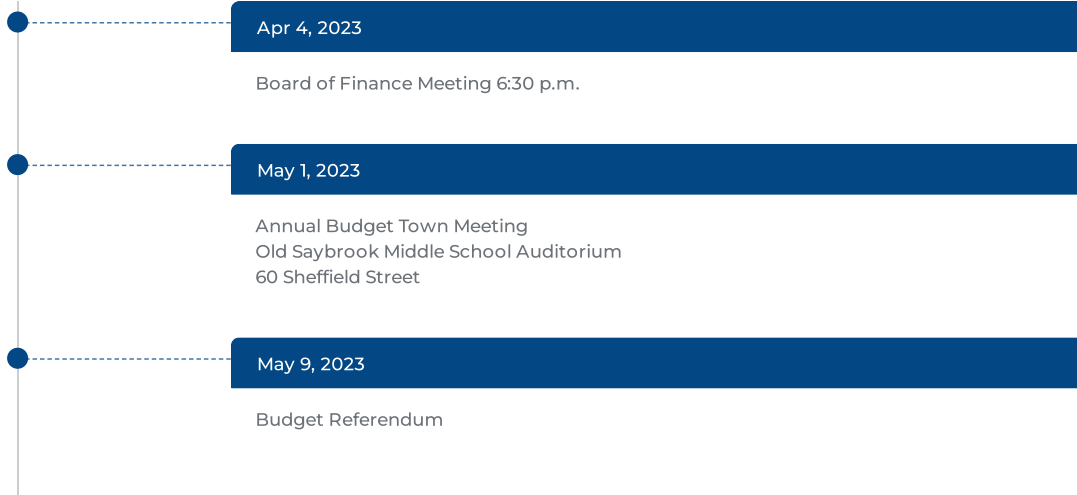
The Annual Budget meeting shall be held not less than one-month prior to the beginning of the next ensuing fiscal year for the purpose of action upon the budget, in accordance with the provisions of Section 7-388 of the General Statutes of the State of Connecticut, as amended.

The Board of Finance shall lay a tax on the grand list in accordance with the General Statutes 7-344 only after both the General Government and Board of Education budgets have been approved, provided that, in any fiscal year shall begin without a budget having been approved, the Board of Finance shall be authorized to lay such tax on the grand list as the Board deems advisable in accordance with General Statutes 7-344.



Budget Timeline





Personnel Expense

Town of Old Saybrook Salary and Benefit Schedule FY24

Budget Unit Title: ACCOUNTING

EMPLOYEE NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
LEWIS, MELISSA	ACCOUNTING - NON UNION	57,840	4,425	11,222	390	-	418
OVERTIME		2,000	153	-	-	-	-
VINCIGUERRA, JANET		62,797	4,804	-	-	5,024	454
PARASHIN, LUCIA	ACCOUNTING - SUPPORT	70,679	5,407	29,700	1,300	-	384
MALAVE, NGOC	ACCOUNTING-SUPERVISOR	80,682	6,172	30,324	1,300	6,455	583
VINCIGUERRA, JANET	MEDICAL WAIVER	-	153	2,000	-	-	-
ACCOUNTING TOTAL:		273,998	21,114	73,246	2,990	11,478	1,839

Budget Unit Title: ASSESSMENT APPEALS

EMPLOYEE NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
FITZGERALD, RUTH	TAX ASSESSR - PT/SNSL/CLK	5,000	383	-	-	-	-
ASSESSMENT APPEALS TOTAL:		5,000	383	-	-	-	-

Budget Unit Title: ASSESSOR

EMPLOYEE NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
WOOD, NORMAN	TAX ASSESSOR - SUPERVISOR	88,558	6,775	10,010	390	-	640
ASSESSOR TOTAL:		88,558	6,775	10,010	390	-	640

Budget Unit Title: BOARD OF FINANCE

EMPLOYEE NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
LEWIS, GERALDINE	FINANCL ADMIN - PT/SEASNL	4,000	306	-	-	-	-
BOARD OF FINANCE TOTAL:		4,000	306	-	-	-	-

Budget Unit Title: BUILDING

EMPLOYEE NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
OVERTIME	BUILDING - PT/SEASNL/CLRK	1,500	115	-	-	-	-
MAKOWICKI, THOMAS	BUILDING - SUPERVISOR	98,619	7,544	10,885	390	7,890	713
BUILDING TOTAL:		100,119	7,659	10,885	390	7,890	713

Budget Unit Title: CONSERVATION COMMISSION

EMPLOYEE NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
MAKOWICKI, SARAH	CONS. COMM - CLERK	1,000	77	-	-	-	-
CONSERVATION COMMISSION TOTAL:		1,000	77	-	-	-	-

Budget Unit Title: ECONOMIC DEVELOPMENT

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
MAKOWICKI, SARAH	ECONOMIC DEV. - CLERK	1,200	92	-	-	-	-
DONAHUE, JENNIFER	ECONOMIC DEV - SUPPORT	53,009	4,055	-	-	4,241	-
ECONOMIC DEVELOPMENT TOTAL:		54,209	4,147	-	-	4,241	-

Budget Unit Title: EMERGENCY MANAGEMENT

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
GARDNER, MICHAEL	EMERGENCY MGMT - STIPEND	4,505	345	-	-	-	-
SPERA, MICHAEL		8,612	659	-	-	-	-
EMERGENCY MANAGEMENT TOTAL:		13,117	1,003	-	-	-	-

Budget Unit Title: FIRE DEPARTMENT

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
ADMIN. CLERK	FIRE DEPT - PT/SEASONAL	6,300	482	-	-	-	-
FIRE DEPT. TOTAL:		6,300	482	-	-	-	-



Budget Unit Title: FIRE MARSHAL

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
OVERTIME	FIRE MARSHAL - PT/SEASNL	1,500	115	-	-	-	-
TERENZI, PETER	FIRE MARSHAL - SUPERVISR	88,809	6,794	-	-	7,105	642
TERENZI, PETER	MEDICAL WAIVER	-	153	2,000	-	-	-
FIRE MARSHAL TOTAL:		90,309	7,062	2,000	-	7,105	642

Budget Unit Title: HARBOR MGMT COMMISSION

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
DONAHUE, JENNIFER	HARBOR MGMT COMM - CLERK	10,000	765	-	-	800	-
MITCHELL, SCOTT	HARBOR MGMT COMM - STIPEND	10,000	765	-	-	-	-
HARBOR MGMT COMMISSION TOTAL:		20,000	1,530	-	-	800	-

Budget Unit Title: HISTORIC DISTRICT

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
MAKOWICKI, SARAH	HISTORIC DISTRICT - CLERK	1,000	77	-	-	-	-
HISTORIC DISTRICT TOTAL:		1,000	77	-	-	-	-

Budget Unit Title: INFORMATION TECHNOLOGY

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
HAYDEN, LAWRENCE	INFO TECH - NON UNION	69,370	5,307	-	-	-	502
HAYDEN, LAWRENCE	MEDICAL WAIVER	-	153	2,000	-	-	-
INFORMATION TECHNOLOGY TOTAL:		69,370	5,460	2,000	-	-	502

Budget Unit Title: INLAND/WETLANDS

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
MAKOWICKI, SARAH	INLAND/WETLAND - CLERK	2,100	161	-	-	-	-
INLAND/WETLANDS TOTAL:		2,100	161	-	-	-	-

Budget Unit Title: LAND USE

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
EXTRA COVERAGE	LAND USE - PT/SEASNL/CLRK	15,000	1,148	-	-	-	-
MAKOWICKI, SARAH		14,000	1,071	-	-	-	-
OVERTIME		7,500	574	-	-	-	-
COSTA, CHRISTINA	LAND USE - SUPERVISOR	108,999	8,338	10,885	390	-	788
LYONS, SARAH	LAND USE - SUPPORT	61,844	4,731	29,700	1,040	-	336
WACKER, LYNETTE		45,369	3,471	-	-	3,629	-
LAND USE TOTAL:		252,712	19,332	40,585	1,430	3,629	1,124

Budget Unit Title: LIBRARY-ACTON

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
BROUWER-JUARBE, AMANDA	LIBRARY - DIRECTOR	89,424	6,841	11,092	390	7,154	647
ADDITIONAL HOURS	LIBRARY - PT/SEASONAL	71,430	5,464	-	-	-	-
SHEEHAN, EMILY	LIBRARY - SUPERVISOR	75,624	5,785	10,885	390	6,050	547
BAKLIK, CYNTHIA	LIBRARY - SUPPORT	39,421	3,016	-	-	1,971	-
CHASSE, JOAN		28,298	2,165	-	-	-	-
EVERETT, REBECCA		19,366	1,482	-	-	-	-
FREESE, KATHLEEN		19,292	1,476	-	-	-	-
KNOBELSDORFF, KARA JOAN		26,387	2,019	-	-	1,847	-
KNOBELSDORFF, RIA		35,138	2,688	-	-	2,811	-
LIBRARY ASSISTANT		27,565	2,109	-	-	-	-
MENDES, LISA		58,336	4,463	10,677	390	4,667	317
SAUNDERS, FIONA		27,053	2,070	-	-	2,164	-
STORY, BRIAN		55,285	4,229	-	-	4,423	-
TAPPIN, DONNA		36,201	2,769	-	-	2,896	-
ARTHURS, EDWARD	SELECTMEN - NON UNION	8,931	683	-	-	-	-
LIBRARY-ACTION TOTAL:		617,751	47,258	32,654	1,170	33,983	1,510



Budget Unit Title: MARINE PATROL

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
MARINE, PATROL OFFICER	MARINE PTRL - PT/SESNL	39,800	3,045	-	-	-	-
MARINE PATROL TOTAL:		39,800	3,045	-	-	-	-

Budget Unit Title: PD FIELD SERVICE

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
DEPERRY, JEFFREY	1PD FLD SVCS - NON UNION	112,876	8,635	30,860	1,300	-	816
SPERA, MICHAEL		173,181	11,625	40,110	1,456	-	-
DEFRANCE, AUGUST	MEDICAL WAIVER	-	153	2,000	-	-	-
DWYER, CHRISTOPHER		-	153	2,000	-	-	-
EGAN, CONNOR		-	77	1,000	-	-	-
MILARDO, STEPHANIE		-	153	2,000	-	-	-
O'CONNELL, RACHEL		-	77	1,000	-	-	-
ARESCO, SCOTT	PD FLD SVCS	53,568	4,098	-	-	-	-
CICCONE, PHILIP		99,369	7,602	30,860	1,300	-	718
CRUZ, JAIME		82,535	6,314	11,124	416	-	597
DEFRANCE, AUGUST		82,535	6,314	-	-	6,603	597
DEMARCO, CHRISTOPHER		101,476	7,763	30,860	1,300	-	734
DWYER, CHRISTOPHER		82,535	6,314	-	-	6,603	597
EGAN, CONNOR		66,771	5,108	-	-	-	483
GABIANELLI, KAREN		57,139	4,371	-	-	-	-
HARDY, SOLOMON		97,369	7,449	11,124	416	-	704
INZITARI, ANTHONY		82,535	6,314	30,860	1,300	-	597
MICOWSKI, MARK		95,369	7,296	30,860	1,300	-	690
MILARDO, STEPHANIE		86,535	6,620	-	-	-	626
MORA, BRAYAN		82,535	6,314	11,124	416	-	597
MOREAU, TYLER		82,535	6,314	11,124	416	-	597
O'CONNELL, RACHEL		73,616	5,632	-	-	-	532
PALMIERI, CHRISTOPHER		95,369	7,296	30,860	1,300	-	690
PATROLMAN, 24		66,771	5,108	11,124	416	-	-
PATROLMAN, 25		73,616	5,632	11,124	416	-	-
ROONEY, LAWRENCE		53,568	4,098	-	-	-	-
SILANO, SARA		66,771	5,108	11,124	416	-	483
SIMPSON, JAMES		82,535	6,314	-	-	-	597
TABOR, ALBERT		89,535	6,849	11,124	416	-	647
TOURJEE, AMANDA		86,535	6,620	-	-	-	626
WALSH, RYAN		99,369	7,602	30,860	1,300	-	718
WILLIAMS, ERIC		91,535	7,002	30,860	1,300	-	662
ZARBO, JOSHUA		86,535	6,620	11,124	416	-	626
SERGEANT, PROMOTION		8,834	676	-	-	-	-
CICCONE, PHILIP	PD FLD SVCS - DEGREE	500	38	-	-	-	4
CRUZ, JAIME		500	38	-	-	-	4
DEFRANCE, AUGUST		500	38	-	-	40	4
DEMARCO, CHRISTOPHER		500	38	-	-	-	4
DEPERRY, JEFFREY		500	38	-	-	-	4
EGAN, CONNOR		500	38	-	-	-	4
HARDY, SOLOMON		500	38	-	-	-	4
MICOWSKI, MARK		500	38	-	-	-	4
MILARDO, STEPHANIE		500	38	-	-	-	4
MORA, BRAYAN		500	38	-	-	-	4
PATROLMAN, 24		500	38	11,124	416	-	-
PATROLMAN, 25		500	38	11,124	416	-	-
SILANO, SARA		500	38	-	-	-	4
SIMPSON, JAMES		500	38	-	-	-	4
SPERA, MICHAEL		1,000	77	-	-	-	-
TABOR, ALBERT		500	38	-	-	-	4



TOURJEE, AMANDA		500	38	-	-	-	4
WALSH, RYAN		500	38	-	-	-	4
WILLIAMS, ERIC		500	38	-	-	-	4
ZARBO, JOSHUA		500	38	-	-	-	4
CICCONE, PHILIP	PD FLD SVCS - LONGEVITY	1,100	84	-	-	-	8
DEMARCO, CHRISTOPHER		2,000	153	-	-	-	14
DEPERRY, JEFFREY		2,000	153	-	-	-	14
HARDY, SOLOMON		600	46	-	-	-	4
MICOWSKI, MARK		400	31	-	-	-	3
MILARDO, STEPHANIE		600	46	-	-	-	4
PALMIERI, CHRISTOPHER		400	31	-	-	-	3
SPERA, MICHAEL		2,000	153	-	-	-	-
TABOR, ALBERT		400	31	-	-	-	3
TOURJEE, AMANDA		300	23	-	-	-	2
WALSH, RYAN		2,000	153	-	-	-	14
WILLIAMS, ERIC		900	69	-	-	-	7
ZARBO, JOSHUA		400	31	-	-	-	3
ADDITIONAL HOURS	PD FLD SVCS - PT/SEASNL	35,130	2,687	-	-	-	-
EXTRA PERSONNEL		66,798	5,110	-	-	-	-
HOLIDAY, PAYOUT		64,534	4,937	-	-	-	-
HOLIDAY, REPLACEMENT		55,847	4,272	-	-	-	-
K -9		21,666	1,657	-	-	-	-
PROFESSIONAL DEVELOPMENT		70,818	5,418	-	-	-	-
SICK, INJURED		63,357	4,847	-	-	-	-
SPECIAL ASSIGNMENT		23,256	1,779	-	-	-	-
VACATION COVERAGE		129,121	9,878	-	-	-	-
PD FIELD SERVICE TOTAL:		2,967,579	226,009	417,350	16,432	13,246	14,072

Budget Unit Title: PD SUPPORT SERVICE

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
ADAMS, DANIEL	DISPATCHERS - DEGREE	500	38	-	-	-	4
FRANKLIN, JENNIFER		250	19	-	-	-	2
GOSSELIN, ANDREA		500	38	-	-	-	4
MORIARTY, CHARLES		500	38	-	-	40	4
MURRAY, CAITLIN		500	38	-	-	40	4
OFFNER, LEA		250	19	-	-	20	2
COCO, PHILLIP	DISPATCHERS - PT/SEASONAL	32,794	2,509	-	-	-	-
ADAMS, DANIEL	DISPATCHERS - UNION	66,917	5,119	-	-	-	484
FOX, DANIEL		54,101	4,139	-	-	2,705	391
FRANKLIN, JENNIFER		64,917	4,966	-	-	-	469
GOSSELIN, ANDREA		66,917	5,119	11,000	390	-	484
MORIARTY, CHARLES		64,917	4,966	10,896	390	5,193	469
MURRAY, CAITLIN		64,917	4,966	-	-	5,193	469
OFFNER, LEA		64,917	4,966	10,896	390	5,193	469
SHAKE, JAMES		64,917	4,966	22,779	1,040	-	469
STANKIEWICZ, JOSHUA		64,917	4,966	30,241	1,300	3,246	469
ADAMS, DANIEL	MEDICAL WAIVER	-	153	2,000	-	-	-
D'AMATO, JENNIFER		-	153	2,000	-	-	-
FOX, DANIEL		-	77	1,000	-	-	-
FRANKLIN, JENNIFER		-	153	2,000	-	-	-
MURRAY, CAITLIN		-	153	2,000	-	-	-
D'AMATO, JENNIFER	PD SUPPORT - NON UNION	67,373	5,154	-	-	-	487
GARDNER, MICHAEL		55,889	4,276	-	-	-	-
SIRISOUKH, PATRICK		9,568	732	-	-	-	-
HANLEY, PATRICK	PD SUPPORT - SUPPORT	44,351	3,393	-	-	-	-
ADDITIONAL HOURS	PD SUPPORT- PT/SEASNL	1,446	111	-	-	-	-
EXTRA, PERSONNEL		55,541	4,249	-	-	-	-
HOLIDAY, PAYOUT		10,197	780	-	-	-	-



PROFESSIONAL, DEVELOPMENT		10,752	823	-	-	-	-
SICK, INJURED		16,660	1,274	-	-	-	-
SPECIAL ASSIGNMENT		1,871	143	-	-	-	-
VACATION COVERAGE		47,082	3,602	-	-	-	-
OFFICERS, COMMUNITY SERVICE	PD SUPPORT-COMM SVC OFF	17,187	1,315	-	-	-	-
PD SUPPORT SERVICE TOTAL:		950,648	73,413	94,811	3,510	21,631	4,680

Budget Unit Title: PLANNING COMMISSION

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
MAKOWICKI, SARAH	PLANNING COMM - CLERK	3,000	230	-	-	-	-
PLANNING COMMISSION TOTAL:		3,000	230	-	-	-	-

Budget Unit Title: PW ADMIN

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
ROOT, TREVOR	MEDICAL WAIVER	-	77	1,000	-	-	-
DPW, SEASONAL	PW ADMIN - PT/SEASONAL	15,900	1,216	-	-	-	-
TIME, OVER		46,000	3,519	-	-	-	-
BONIN, LARRY	PW ADMIN - SUPERVISOR	101,376	7,755	30,324	1,040	-	733
CLAFFEY, WILLIAM	PW ADMIN - SUPPORT	79,165	6,056	30,012	1,300	-	430
HOADLEY, MATTHEW		62,870	4,810	29,700	1,300	-	341
MAINTAINER, II		56,576	4,328	29,700	1,300	4,526	307
NICKERSON, MATTHEW		59,759	4,572	29,700	1,300	4,781	324
PACE, MICHAEL JR.		62,870	4,810	29,700	1,300	-	341
REGAN, PATRICK		74,917	5,731	10,781	390	-	407
ROOT, TREVOR		62,870	4,810	-	-	5,030	341
WAY, TODD		74,917	5,731	22,342	1,040	-	407
PW ADMIN TOTAL:		697,220	53,414	213,259	8,970	14,336	3,632

Budget Unit Title: RECREATION

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
ADDITIONAL HOURS	RECREATN - PT/SEASNL/CLRK	7,100	543	-	-	-	-
BUILDING SUPERVISOR		14,000	1,071	-	-	-	-
FACILITY ATTENDANTS		42,000	3,213	-	-	-	-
GYM SUPERVISOR		16,000	1,224	-	-	-	-
LIFEGUARDS		49,000	3,749	-	-	-	-
OFFICE COVERAGE		11,500	880	-	-	-	-
PART TIME		10,500	803	-	-	-	-
YOUTH CENTER		25,000	1,913	-	-	-	-
ALLEN, RAYMOND	RECREATN - SUPERVISOR	91,195	6,976	10,885	390	-	659
BIELAWA, ANTHONY	RECREATN - SUPPORT	34,935	2,673	-	-	1,747	-
MORRELL, NICHOLAS		36,535	2,795	-	-	2,923	-
PARADIS, JONATHAN		74,917	5,731	30,012	1,300	-	407
PINE, RICK		55,011	4,208	29,700	1,300	-	299
RECREATION TOTAL:		467,694	35,779	70,597	2,990	4,670	1,365

Budget Unit Title: RECREATION - MINI GOLF

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
MINI, GOLF	RECREATN - PT/SEASNL/CLRK	51,000	3,902	-	-	-	-
RECREATION - MINI GOLF TOTAL:		51,000	3,902	-	-	-	-

Budget Unit Title: REGISTRAR OF VOTERS

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
BROADHURST, JOAN	REGSTRAR- N UNION/ELECTD	12,556	961	-	-	-	-
STRICKLAND, JOAN		12,556	961	-	-	-	-
REGISTRAR OF VOTORS TOTAL:		25,112	1,921	-	-	-	-



Budget Unit Title: SELECTMEN

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
PALLADINO, LEE ANN	MEDICAL WAIVER	-	153	2,000	-	-	-
FORTUNA, CARL	SELECTMEN - NON UNION	95,589	7,313	11,092	390	-	691
GIEGERICH, SCOTT		8,610	659	-	-	-	-
PALLADINO, LEE ANN		113,681	8,697	-	-	-	822
PUGLIESE, MATTHEW		8,610	659	-	-	-	-
COVERAGE	SELECTMEN - PT/SESNL/CLRK	2,100	161	-	-	-	-
NERI, GEORGIANN	SELECTMEN - SUPPORT	65,553	5,015	22,576	1,040	-	356
SELECTMEN TOTAL:		294,143	22,655	35,668	1,430	-	1,869

Budget Unit Title: SOCIAL SERVICES

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
CONSOLI, SUSAN	MEDICAL WAIVER	-	77	1,000	-	-	-
DEAN-FRAZIER, LAURA	SOCIAL SVC - PT/SEASONAL	16,800	1,285	-	-	-	-
CONSOLI, SUSAN	SOCIAL SVC - SUPPORT	70,235	5,373	-	-	-	381
SOCIAL SERVICES TOTAL:		87,035	6,735	1,000	-	-	381

Budget Unit Title: TAX COLLECTOR

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
RZASA, CAROL	MEDICAL WAIVER	-	77	1,000	-	-	-
RZASA, CAROL	TAX COLLECTOR - ELECTED	75,315	5,762	-	-	6,025	545
OVERTIME	TAX COLLECTOR - PT/SEASNL	500	38	-	-	-	-
BRUNDRETT, ANDREA	TAX COLLECTOR - SUPPORT	56,024	4,286	29,700	1,300	4,482	304
TAX COLLECTOR TOTAL:		131,839	10,162	30,700	1,300	10,507	849

Budget Unit Title: TOWN CLERK

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
BECKER, SARAH	TOWN CLERK - NON UNION	79,136	6,054	10,192	390	-	572
OVERTIME		1,000	77	-	-	-	-
HERMANN, MARY SUE	TOWN CLERK - SUPPORT	40,065	3,065	-	-	3,205	-
MOSKOWITZ, MERYL		57,922	4,431	10,677	390	4,634	315
TOWN CLERK TOTAL:		178,123	13,626	20,869	780	7,839	887

Budget Unit Title: TOWN HALL

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
ARTHURS, EDWARD	SELECTMEN - NON UNION	8,931	683	-	-	-	-
MORAN, DANIEL	TOWN HALL - PT/SEASONAL	30,200	2,310	-	-	-	-
OFFICE COVERAGE		10,000	765	-	-	-	-
BEAUDOIN, SOFIA	TOWN HALL - SUPPORT	43,707	3,344	-	-	-	-
RIORDAN, BRIDGET		53,439	4,088	4,368	-	4,275	-
TH ADMIN		28,288	2,164	-	-	-	-
ZYCHOWSKI, REBECCA		53,439	4,088	4,368	-	4,275	-
TOWN HALL TOTAL:		228,004	17,442	8,736	-	8,550	-

Budget Unit Title: TRANSFER STATION

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
MURPHY, SEAN	PW ADMIN - SUPPORT	43,540	3,331	-	-	2,177	-
CHAMPLIN, RICHARD	TRANSFER STA - SUPPORT	74,917	5,731	10,677	390	-	407
HUNTER, ANTHONY		30,456	2,330	-	-	-	-
RASCOE, WILLIAM		40,865	3,126	-	-	-	-
THERRIEN, JAMES		40,865	3,126	-	-	-	-
TRANSFER STATION - OPERATION TOTAL:		230,643	17,644	10,677	390	2,177	407

Budget Unit Title: TREASURER

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
LABRIOLA, BARBARA	TREASURER - PT/SEASONAL	8,000	612	-	-	-	-
TREASURER TOTAL:		8,000	612	-	-	-	-



Budget Unit Title: TREE WARDEN

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
KIELY, JAMES	TREE WARDEN - STIPEND	9,000	689	-	-	-	-
TREE WARDEN TOTAL:		9,000	689	-	-	-	-

Budget Unit Title: WPCA

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
LEWIS, GRATIA	WPCA - NON UNION	50,329	3,850	-	-	-	364
VANOLI, JAMES		63,240	4,838	-	-	5,059	-
WPCA TOTAL:		113,569	8,688	-	-	5,059	364

Budget Unit Title: YFS

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
EXTRA COVERAGE	YFS - PT/SEASONAL/CLRK	5,000	383	-	-	-	-
YFS, COUNSELOR		15,000	1,148	-	-	-	-
HAYDEN, HEATHER	YFS - SUPERVISOR	98,690	7,550	22,784	1,040	-	714
ECKERT, BRITTANY	YFS - SUPPORT	54,093	4,138	29,700	1,300	4,327	294
GAIDRY, ANGELA		56,669	4,335	-	-	2,833	-
O'HERLIHY, KIERNAN		39,904	3,053	-	-	1,995	-
STAHR, ADAM		69,061	5,283	29,700	1,300	5,525	375
STRECKER, TRISHA		51,368	3,930	-	-	4,109	-
YFS TOTAL:			389,785	29,819	82,184	3,640	18,790

Budget Unit Title: ZBA

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
MAKOWICKI, SARAH	ZBA - CLERK	2,000	153	-	-	-	-
ZBA TOTAL:		2,000	153	-	-	-	-

Budget Unit Title: ZONING COMMISSION

NAME	JOB CLASS	FY 24 SALARY	FICA	HEALTH INS.	DENTAL	RETIREMENT	LIFE INS.
MAKOWICKI, SARAH	ZONING COMM - CLERK	4,000	306	-	-	-	-
ZONING COMMISSION TOTAL:		4,000	306	-	-	-	-
		8,477,737	649,066	1,157,230	45,812	175,931	36,858



GENERAL FUND OVERVIEW





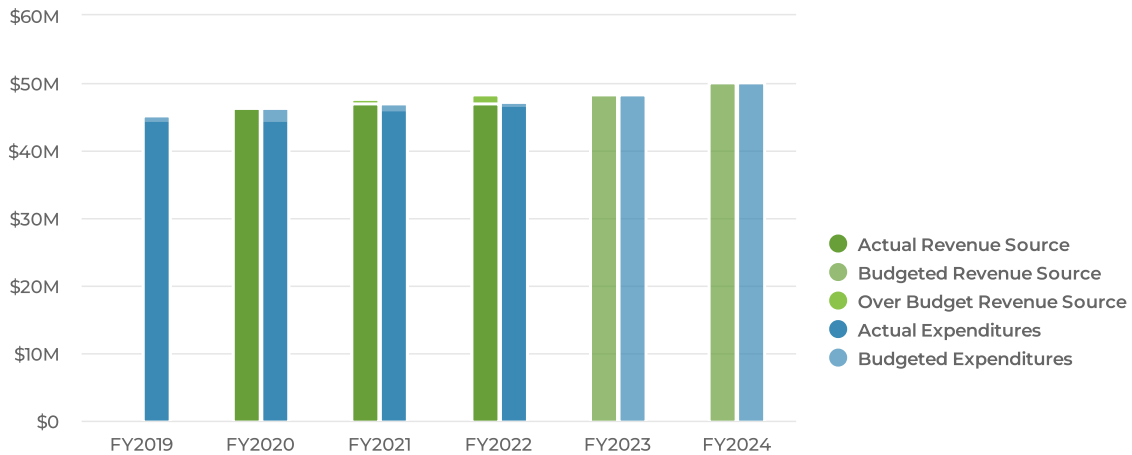
General Fund

The General Fund ("GF") is the chief operating fund of the Town. At the end of Fiscal year 22, the unassigned balance of the GF, also known as the rainy day fund, was \$8,215,542. As a measure of the GF's liquidity, it may be useful to compare unassigned fund balance to total budgetary expenditures. The unassigned fund balance represented 16.3% of the FY24 proposed budget.

The Board of Selectmen budget outlines the operational expenditures and revenues for the Fiscal Year 2023 - 2024

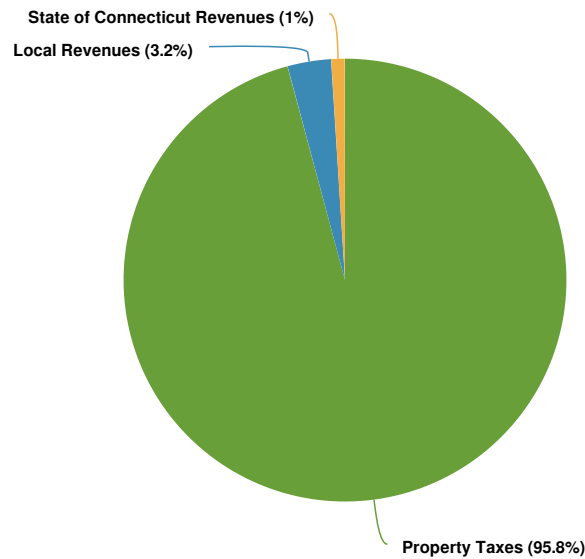
Summary

The Town of Old Saybrook is projecting \$50.28M of revenue in FY2024, which represents a 3.9% increase over the prior year. Budgeted expenditures are projected to increase by 3.9% or \$1.9M to \$50.28M in FY2024.



Revenues by Source

Projected 2024 Revenues by Source



General Fund Revenues

This section of the Budget Book outlines the town-wide revenue projections for FY24. In general, town-wide revenues for FY24 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 2.8% to total revenues.

The property tax is estimated at this point in time but will be based off the October 2022 net Grand List, which totaled \$2,383,823,797. This is an increase of \$22,701,530, over the October 2021 net Grand List, or an increase of approximately \$400 thousand in additional taxes, before any potential assessment adjustments.

To a smaller extent, state funding and local revenues will augment property taxes. The town will project \$500 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 \$1,600,000 versus last FY's revenues of \$1,075,000, a \$525 thousand increase over last fiscal year associated with generation of interest income given the material increase in short-term interest rates. The table below shows the sources of funds that will support the expenditure budget.

Revenue Source	Amount
Property Taxes	\$48,176,744
State of Connecticut Grants	\$ 500,000
Local Revenues	\$ 1,600,000
Total	\$50,276,744

FY24 Budget for Property Taxes: Projected \$48,176,744

Property Taxes for Fiscal Year 24 include the following components:

- FY24 "current" year tax collections of \$48,426,004 assumes 99% collected = 47,941,744 (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 = \$48,417,165.

Current Year Property Taxes: \$47,941,744

As noted above, the projected tax revenues for FY24 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, 2023. 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. 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 FY22, \$158 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 FY22, \$32 thousand was collected.

Interest and Lien Fees: \$100,000

Interest and lien fees are collected on back taxes when paid. During FY22, \$131 thousand was collected.



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Revenue Source						
Property Taxes						
Tax Revenue - cYear	\$45,418,717	\$45,855,631	\$46,604,698	\$47,941,744	\$1,337,046	2.9%
PP Tax Revenue	\$100,000	\$157,974	\$100,000	\$100,000	\$0	0%
Taxes Telecom	\$35,000	\$31,867	\$35,000	\$35,000	\$0	0%
Interest on Prior Years	\$100,000	\$131,229	\$100,000	\$100,000	\$0	0%
Total Property Taxes:	\$45,653,717	\$46,176,701	\$46,839,698	\$48,176,744	\$1,337,046	2.9%
State of Connecticut Revenues						
ECS ST/CT	\$130,000	\$197,798	\$130,000	\$130,000	\$0	0%
SPECIAL ED ST/CT		\$223,739			\$0	N/A
IN LIEU OF TAXES ST/CT	\$22,000	\$39,963	\$34,000	\$34,000	\$0	0%
TAX RELIEF OPM VET/DISABI		\$10,582			\$0	N/A
Town Aid Road ST/CT	\$246,000	\$246,582	\$246,000	\$246,000	\$0	0%
LOCIP ST/CT	\$65,000	\$65,578	\$53,000	\$53,000	\$0	0%
STATE SHARED REVENUES		\$60,918	\$0	\$37,000	\$37,000	N/A
Total State of Connecticut Revenues:	\$463,000	\$845,160	\$463,000	\$500,000	\$37,000	8%
Local Revenues						
Vendor Lics, Selectman	\$2,000	\$2,450	\$2,000	\$2,000	\$0	0%
Recording Fees	\$400,000	\$677,965	\$400,000	\$400,000	\$0	0%
Land Use Permit Fees	\$20,000	\$27,381	\$20,000	\$20,000	\$0	0%
Building Permits	\$180,000	\$297,999	\$180,000	\$180,000	\$0	0%
PROTECTIVE INSPECTION FEE	\$3,000	\$5,587	\$3,000	\$3,000	\$0	0%
Library Use	\$2,000	\$3,294	\$4,000	\$4,000	\$0	0%
Harvey's Beach	\$55,000	\$88,118	\$55,000	\$55,000	\$0	0%
Beach Passes	\$45,000	\$41,247	\$45,000	\$45,000	\$0	0%
Golf Fees	\$180,000	\$188,990	\$180,000	\$180,000	\$0	0%
PARKS VICKY DUFFY PAV	\$2,000	\$14,983	\$6,000	\$6,000	\$0	0%
Refuse Collection Charges	\$55,000	\$66,978	\$55,000	\$55,000	\$0	0%
Public Safety Fines	\$7,000	\$3,933	\$5,000	\$5,000	\$0	0%
Interest	\$75,000	\$8,460	\$75,000	\$600,000	\$525,000	700%
Misc Revenues	\$45,000	\$92,690	\$45,000	\$45,000	\$0	0%
Total Local Revenues:	\$1,071,000	\$1,520,075	\$1,075,000	\$1,600,000	\$525,000	48.8%
Total Revenue Source:	\$47,187,717	\$48,541,936	\$48,377,698	\$50,276,744	\$1,899,046	3.9%



FY24 Budget for Local Revenue: Projected \$1,600,000

The four largest contributors to local revenues are Interest Income (38%), Town Clerk fees (29%), Parks and Recreation (20%) and building permits (13%), which together represent 91% of local revenues.

FY24 Budget for State of Connecticut Revenue: Projected \$500,000.00

The Town of Old Saybrook has traditionally received funding from the State of Connecticut. For the Town of Old Saybrook between FY16 and FY22, state funding decreased 20%. 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 \$500 thousand. 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.

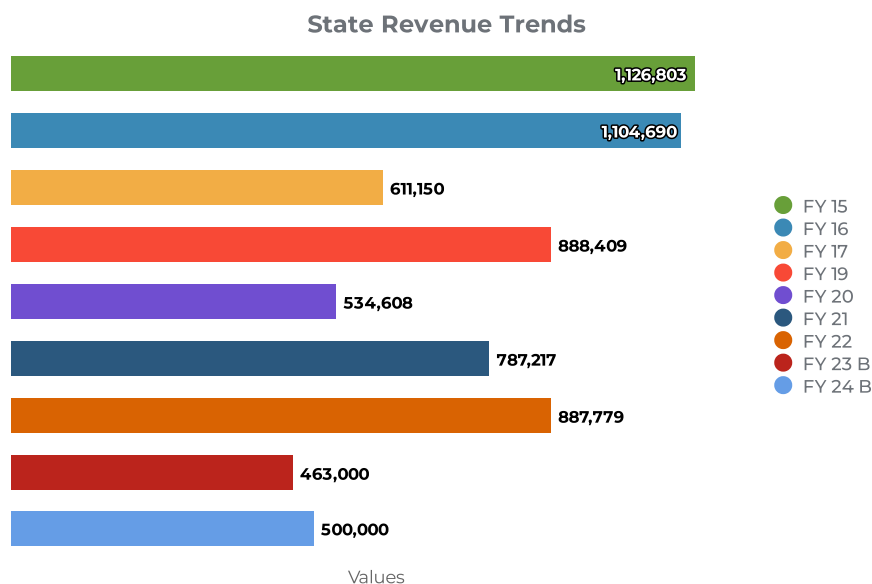
EDUCATION COST SHARING (ECS) – The Department of Education administers the Education Equalization Grants. Under this program, the state provides aid to municipalities based on a state formula which takes into consideration town wealth, state guaranteed wealth level, and state minimum education requirement. 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.

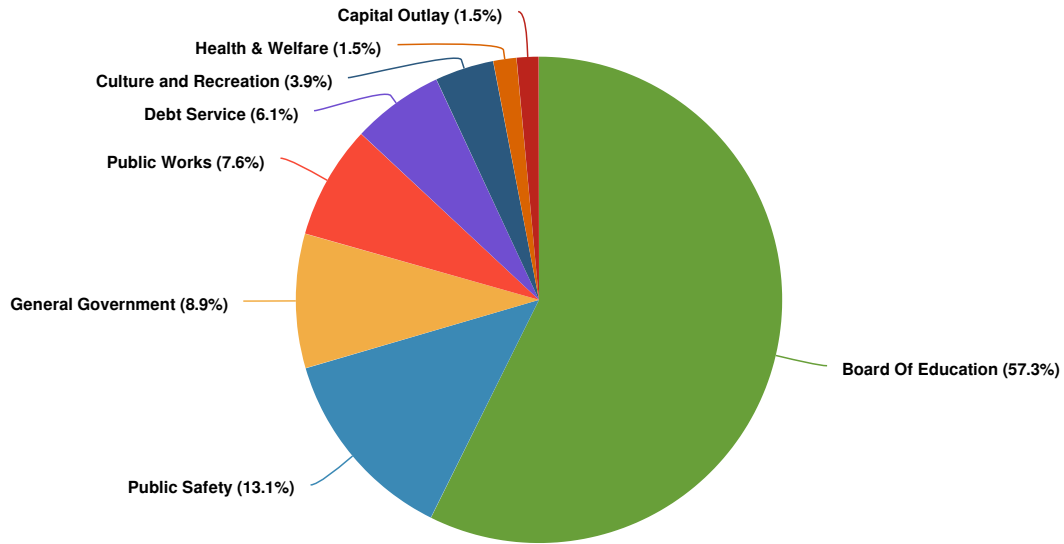
MUNICIPAL REVENUE SHARING: REVENUE SHARING GRANT – Grants are based on returning a portion of the state sales tax proceeds to the municipality.

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.



Expenditures by Function

Budgeted Expenditures by Function



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 Budgeted (% Change)	FY2023 Budget vs. FY2024 Budgeted (\$ Change)
Expenditures						
General Government						
Selectmen	\$419,856	\$413,912	\$364,033	\$377,416	3.7%	\$13,383
Main Street Maintenance	\$10,000	\$7,340	\$10,000	\$10,000	0%	\$0
Board Of Finance	\$63,626	\$57,567	\$64,826	\$74,116	14.3%	\$9,290
Accounting	\$308,317	\$293,982	\$412,386	\$430,352	4.4%	\$17,966
Ethics	\$950	\$0	\$950	\$950	0%	\$0
Assessor	\$172,103	\$179,034	\$166,574	\$173,220	4%	\$6,646
Assessment Appeals	\$6,697	\$2,062	\$6,697	\$6,697	0%	\$0
Tax Collector	\$220,362	\$216,460	\$210,455	\$221,355	5.2%	\$10,900
Treasurer	\$8,634	\$8,814	\$8,634	\$8,631	0%	-\$3
Legal Services	\$105,000	\$107,480	\$105,000	\$105,000	0%	\$0
DB Employer Cont (ADC)	\$0	\$0	\$664,000	\$673,000	1.4%	\$9,000
Retiree Health Insurance	\$264,000	\$255,623	\$250,850	\$286,100	14.1%	\$35,250
Information Technology	\$199,606	\$209,294	\$196,566	\$231,557	17.8%	\$34,991
Town Clerk	\$264,000	\$266,502	\$252,387	\$261,752	3.7%	\$9,365
Vital Statistics	\$1,350	\$752	\$1,350	\$1,350	0%	\$0
Registrar Of Voters	\$62,690	\$49,879	\$62,679	\$65,643	4.7%	\$2,964
Land Use	\$363,096	\$324,229	\$360,071	\$371,448	3.2%	\$11,377
Arch Review Board	\$3,711	\$3,713	\$3,711	\$3,711	0%	\$0
Planning Commission	\$15,361	\$15,139	\$15,388	\$15,387	0%	-\$1



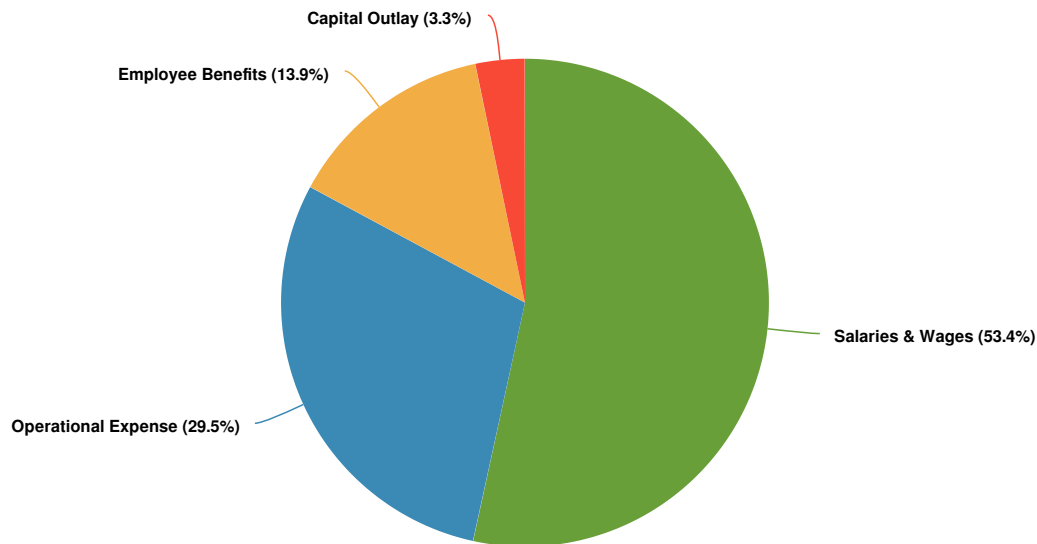
Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 Budgeted (% Change)	FY2023 Budget vs. FY2024 Budgeted (\$ Change)
Zoning Commission	\$34,794	\$34,611	\$34,717	\$34,716	0%	-\$1
Zoning Board of Appeals	\$13,448	\$20,511	\$13,408	\$13,408	0%	\$0
Insurance	\$377,000	\$392,174	\$391,000	\$420,000	7.4%	\$29,000
Historic District	\$5,381	\$2,518	\$5,490	\$5,489	0%	-\$1
Inland/Wetlands	\$8,704	\$5,810	\$8,717	\$8,716	0%	-\$1
Harbor Mgmt Commission	\$21,924	\$21,654	\$22,345	\$22,354	0%	\$9
Conservation Commission	\$4,515	\$2,422	\$4,505	\$4,504	0%	-\$1
Economic Development	\$66,160	\$54,429	\$66,778	\$84,710	26.9%	\$17,932
Political Sub Divisions	\$139,556	\$135,866	\$148,743	\$149,256	0.3%	\$513
Town Hall	\$496,735	\$515,267	\$497,818	\$431,811	-13.3%	-\$66,007
Total General Government:	\$3,657,576	\$3,597,044	\$4,350,078	\$4,492,647	3.3%	\$142,569
Public Safety						
Police Department	\$5,303,360	\$5,188,973	\$5,235,254	\$5,378,586	2.7%	\$143,332
Fire Dept.	\$600,695	\$597,192	\$585,750	\$577,648	-1.4%	-\$8,102
Tree Warden	\$55,689	\$63,613	\$55,689	\$55,689	0%	\$0
Building	\$143,508	\$144,879	\$147,481	\$140,364	-4.8%	-\$7,117
Animal Control	\$25,000	\$25,000	\$20,000	\$20,000	0%	\$0
Marine Patrol	\$61,015	\$46,930	\$61,676	\$62,727	1.7%	\$1,051
Fire Marshal	\$145,282	\$145,924	\$148,874	\$157,540	5.8%	\$8,666
Emergency Mangement	\$204,029	\$197,163	\$204,300	\$204,641	0.2%	\$341
Total Public Safety:	\$6,538,578	\$6,409,674	\$6,459,024	\$6,597,194	2.1%	\$138,170
Public Works						
Public Works Department	\$1,811,814	\$1,767,707	\$1,811,933	\$1,901,726	5%	\$89,793
Transfer Station Department	\$700,313	\$701,584	\$700,898	\$703,148	0.3%	\$2,250
Engineering	\$135,000	\$158,041	\$80,000	\$80,000	0%	\$0
Street Lighting	\$80,000	\$52,293	\$80,000	\$80,000	0%	\$0
Waste Collection	\$32,500	\$34,123	\$34,000	\$36,000	5.9%	\$2,000
Water Hydrant	\$658,500	\$640,104	\$675,000	\$742,500	10%	\$67,500
WPCA Admin	\$284,294	\$263,519	\$249,486	\$255,071	2.2%	\$5,585
Total Public Works:	\$3,702,421	\$3,617,371	\$3,631,317	\$3,798,446	4.6%	\$167,129
Health & Welfare						
Environmental Health	\$162,000	\$144,980	\$162,000	\$162,000	0%	\$0
Public Health Nursing Board	\$44,021	\$51,606	\$53,123	\$53,123	0%	\$0
Youth & Family Services	\$413,517	\$413,517	\$434,089	\$448,189	3.2%	\$14,100
Social Srvs	\$121,375	\$118,457	\$107,644	\$113,897	5.8%	\$6,253
Total Health & Welfare:	\$740,913	\$728,560	\$756,856	\$777,209	2.7%	\$20,353



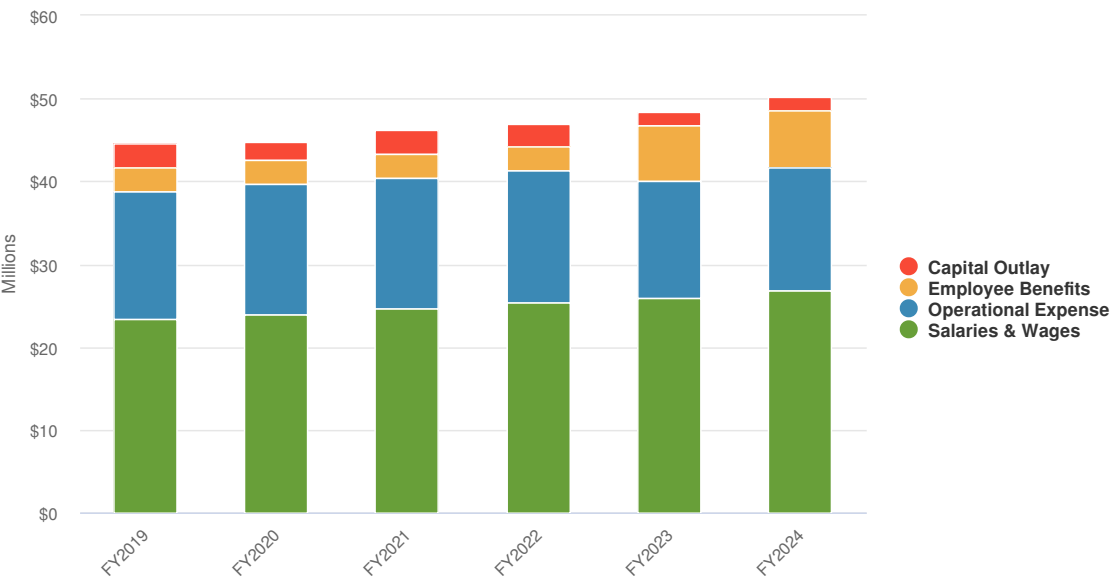
Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 Budgeted (% Change)	FY2023 Budget vs. FY2024 Budgeted (\$ Change)
Culture and Recreation						
Acton Public Library	\$1,039,083	\$974,810	\$1,032,997	\$1,070,025	3.6%	\$37,028
Parks and Recreation	\$766,442	\$812,652	\$795,746	\$826,573	3.9%	\$30,827
The Kate	\$71,500	\$64,896	\$71,500	\$71,500	0%	\$0
Total Culture and Recreation:	\$1,877,025	\$1,852,358	\$1,900,243	\$1,968,098	3.6%	\$67,855
Board Of Education	\$26,771,365	\$26,749,543	\$27,473,341	\$28,829,506	4.9%	\$1,356,165
Total Board Of Education:	\$26,771,365	\$26,749,543	\$27,473,341	\$28,829,506	4.9%	\$1,356,165
Debt Service	\$3,209,844	\$3,209,845	\$3,071,844	\$3,071,844	0%	\$0
Total Debt Service:	\$3,209,844	\$3,209,845	\$3,071,844	\$3,071,844	0%	\$0
Capital Outlay	\$745,000	\$744,615	\$735,000	\$741,800	0.9%	\$6,800
Total Capital Outlay:	\$745,000	\$744,615	\$735,000	\$741,800	0.9%	\$6,800
Total Expenditures:	\$47,242,722	\$46,909,010	\$48,377,703	\$50,276,744	3.9%	\$1,899,041

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



DEPARTMENTS



Total General Government Operating Budget

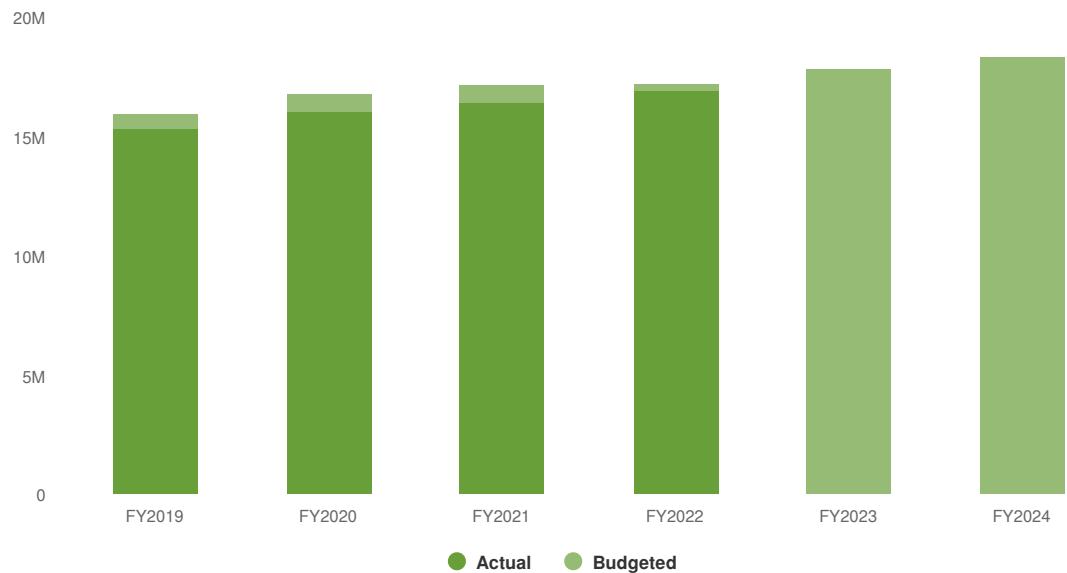
Expenditures Summary

\$18,375,394

\$542,876

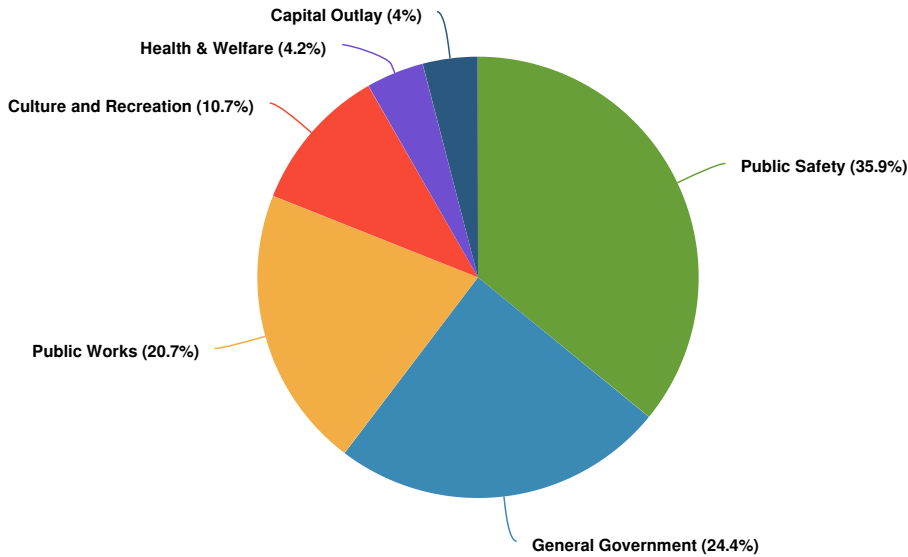
(3.04% vs. prior year)

Total General Government Operating Budget Proposed and Historical Budget vs. Actual

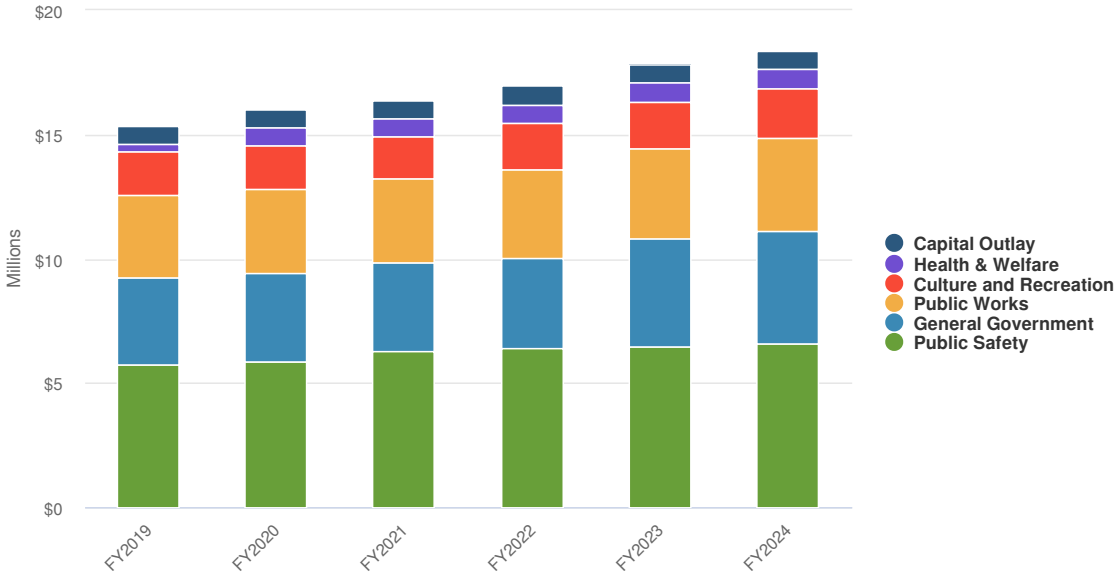


Expenditures by Function

Budgeted Expenditures by Function

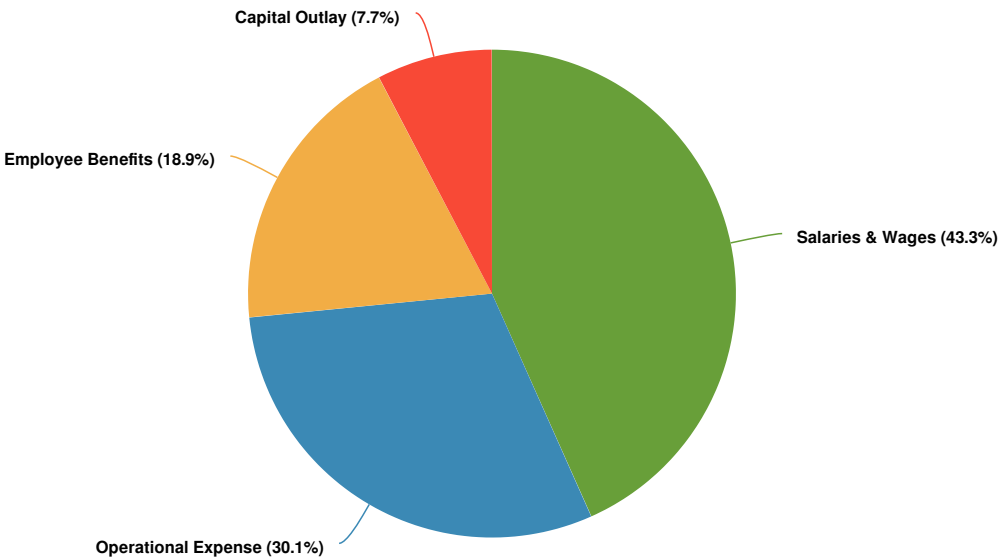


Budgeted and Historical Expenditures by Function

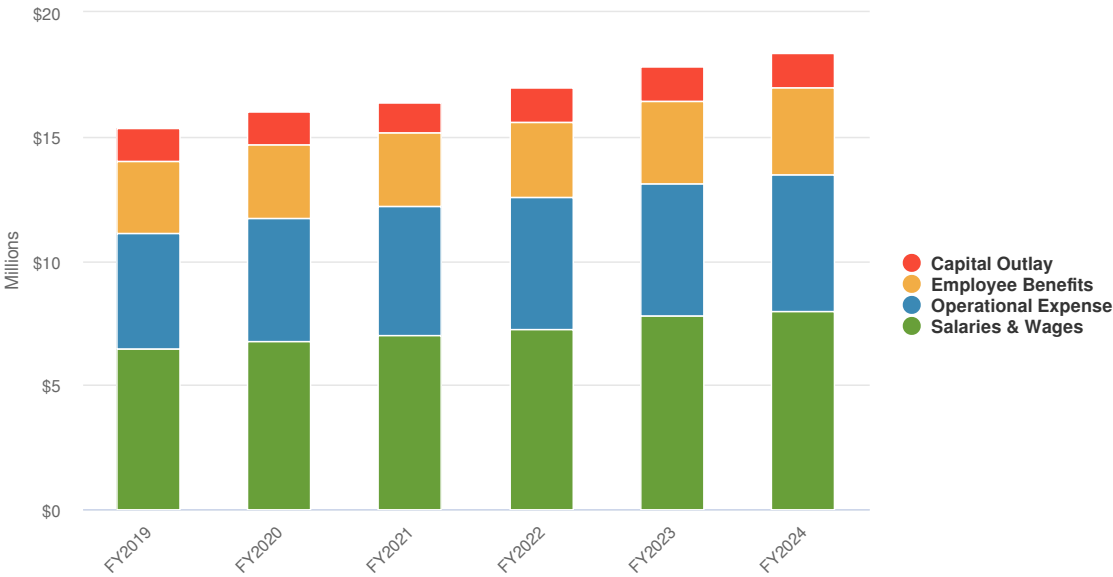


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

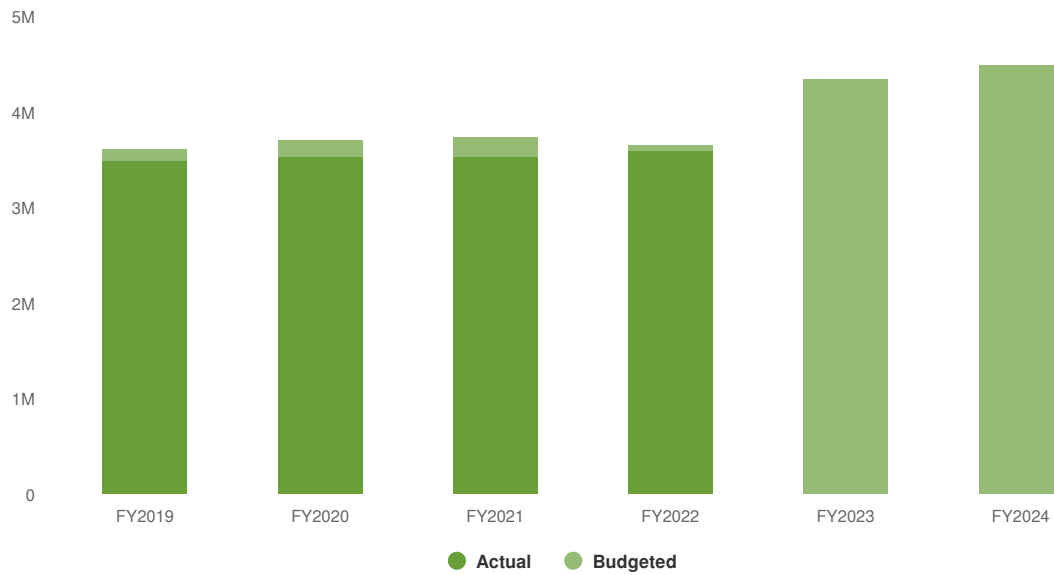


General Government

Expenditures Summary

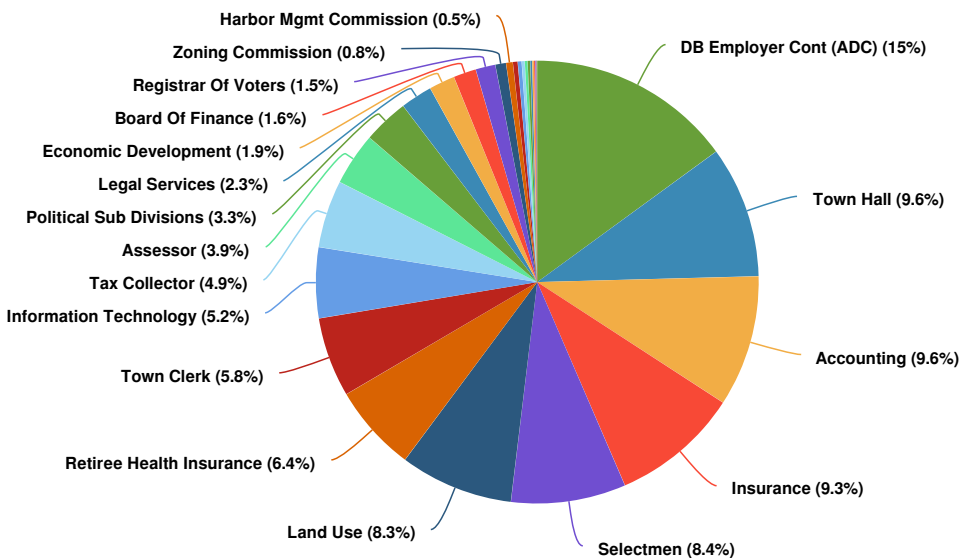
\$4,492,647 **\$142,569**
(3.28% vs. prior year)

General Government Proposed and Historical Budget vs. Actual



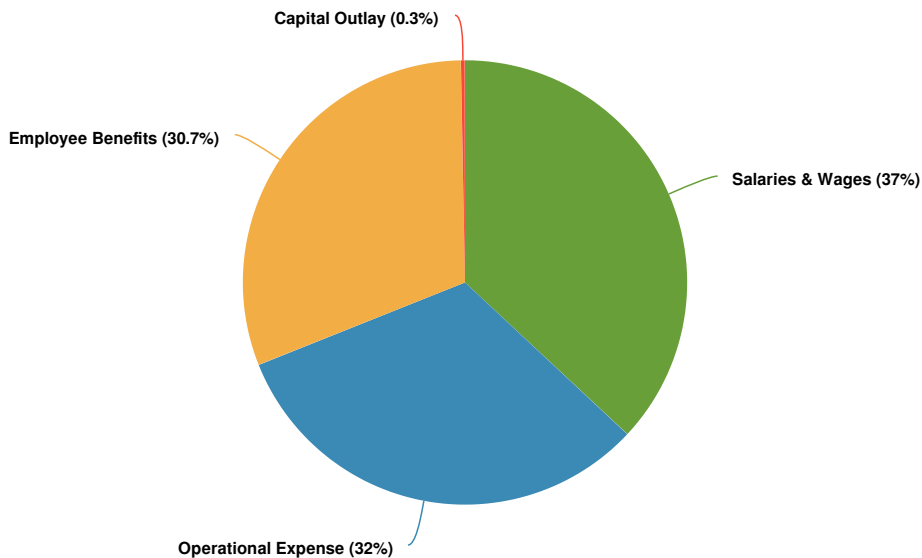
Expenditures by Function

Budgeted Expenditures by Function

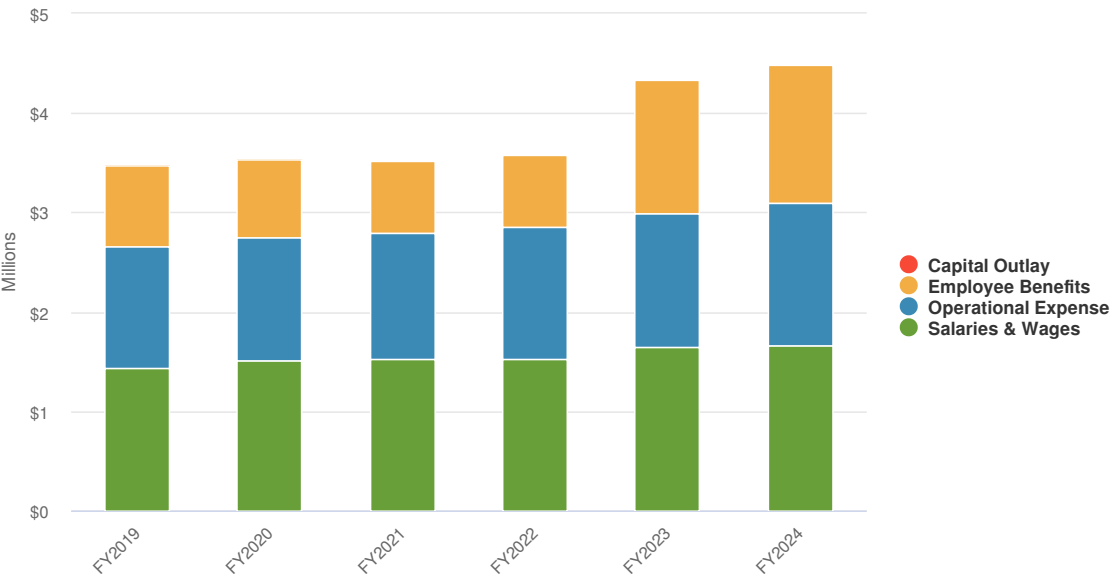


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Accounting - 412300



Kristy Malave, Asst. Financial 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 Fund, Reserve Funds and other non-major funds. The department is responsible for administering payroll, accounts payable and receivable, and pension and employee benefits.

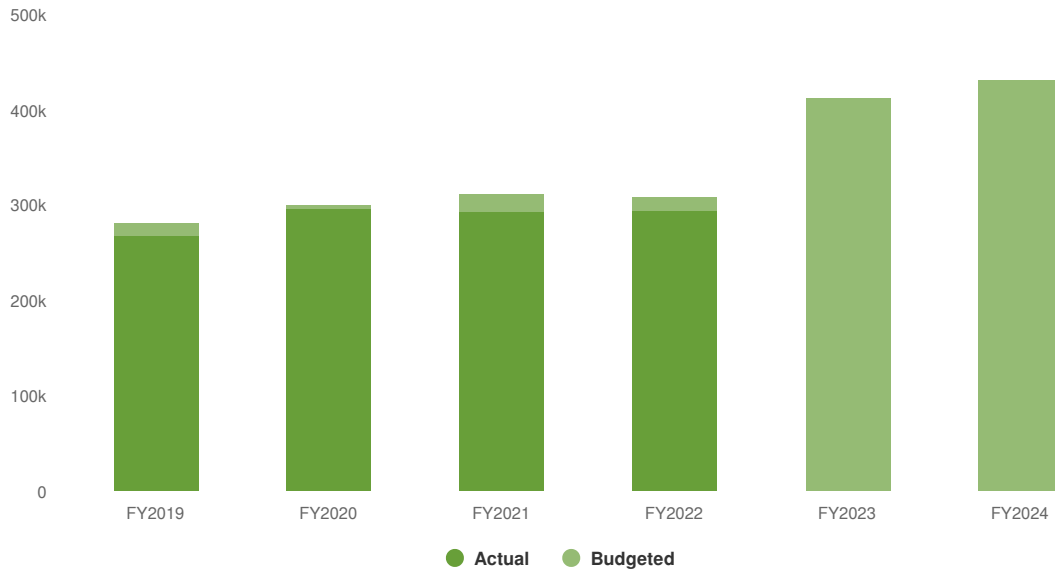
ACCOMPLISHMENTS
<ul style="list-style-type: none">• Utilize NovaTime timekeeping software to automate the Paid Time Off Accrual System.• Utilize technology to implement efficiencies in check clearing process.• Restructured PD Payroll so that all the Departments have the same pay date period.• Maintain proficiencies during staffing turnover.• Expanded ACH utilization in the payroll process.• Credit card services that have been partially completed.• Employee Supplemental Health Plan has been added.• The FY22 audit went smoothly.
MAJOR OBJECTIVES 2023-2024
<ul style="list-style-type: none">• Upgrading accounting software to 21 version, eliminating the need for annual customization and maintenance expenses.• Implement Assessor, Tax Collector, Town Clerk & WPCA credit card services.• Continue to review and upgrade best practices, including continuing professional development of accounting staff.• Process accounts payable via ACH payments.• Review and revise financial policies as needed.• Address audit findings, if any.• To restructure our filing systems.

Expenditures Summary

\$430,352 **\$17,966**
(4.36% vs. prior year)

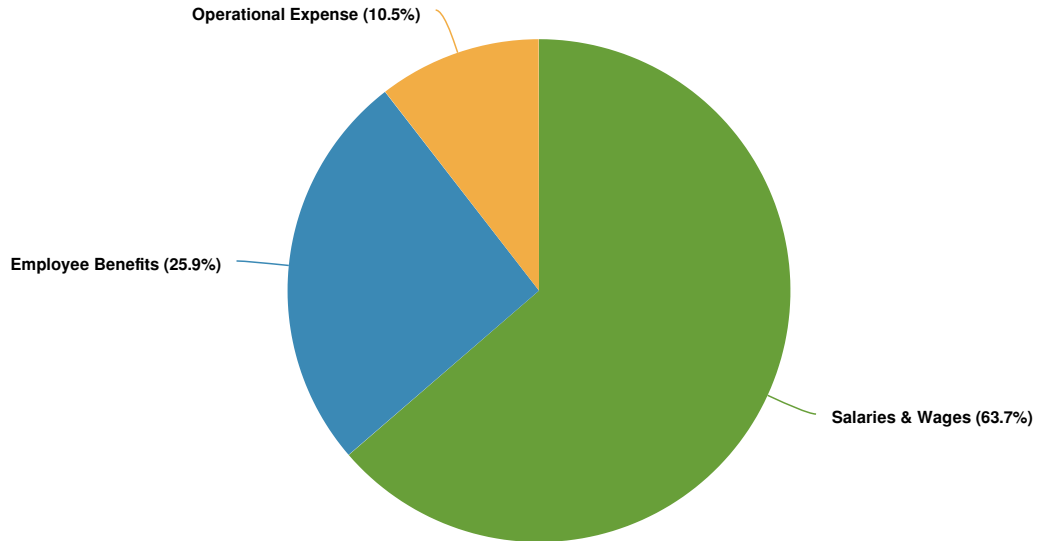


Accounting Proposed and Historical Budget vs. Actual

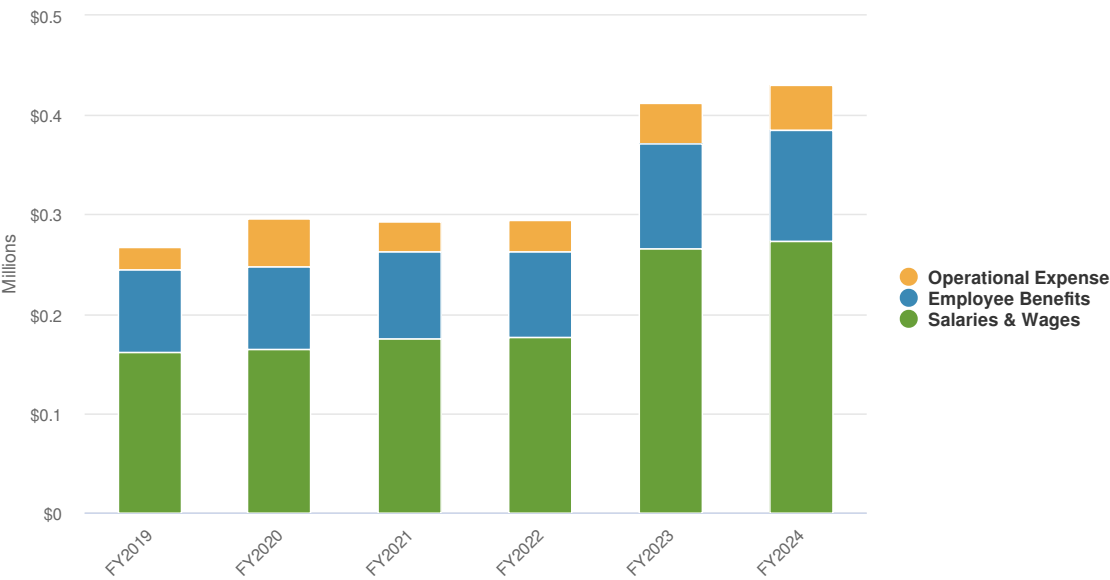


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$179,494	\$175,355	\$263,545	\$271,998	\$8,453	3.2%
OVERTIME	\$0	\$878	\$2,000	\$2,000	\$0	0%
Total Salaries & Wages:	\$179,494	\$176,233	\$265,545	\$273,998	\$8,453	3.2%
Employee Benefits						
GROUP INSURANCE	\$1,095	\$1,109	\$1,782	\$1,839	\$57	3.2%
EMPLOYER SHARE SOCIAL SEC	\$13,788	\$12,740	\$20,467	\$21,114	\$647	3.2%
RETIREMENT CONTRIBUTIONS	\$13,169	\$6,377	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$1,854	\$7,904	\$11,088	\$11,478	\$390	3.5%
WORKERS' COMPENSATION	\$444	\$470	\$408	\$587	\$179	43.9%
HEALTH INSURANCE	\$57,675	\$55,667	\$69,844	\$73,246	\$3,402	4.9%
DENTAL INSURANCE	\$2,798	\$2,025	\$2,652	\$2,990	\$338	12.7%
Total Employee Benefits:	\$90,823	\$86,292	\$106,241	\$111,255	\$5,014	4.7%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$5,000	\$1,560	\$5,000	\$5,000	\$0	0%
PROFESSIONAL EDUCATIONAL	\$5,000	\$1,300	\$5,000	\$6,500	\$1,500	30%
OTHER TECHNICAL SERVICES	\$23,500	\$24,195	\$25,000	\$28,000	\$3,000	12%
POSTAGE	\$500	\$1,056	\$1,300	\$1,300	\$0	0%
GENERAL SUPPLIES	\$1,000	\$1,490	\$1,300	\$1,300	\$0	0%
SUPPLIES - TECHNOLOGY REL	\$3,000	\$1,856	\$3,000	\$3,000	\$0	0%
Total Operational Expense:	\$38,000	\$31,457	\$40,600	\$45,100	\$4,500	11.1%
Total Expense Objects:	\$308,317	\$293,982	\$412,386	\$430,352	\$17,966	4.4%



Assessor 413100



Norman B. Wood, Assessor

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.

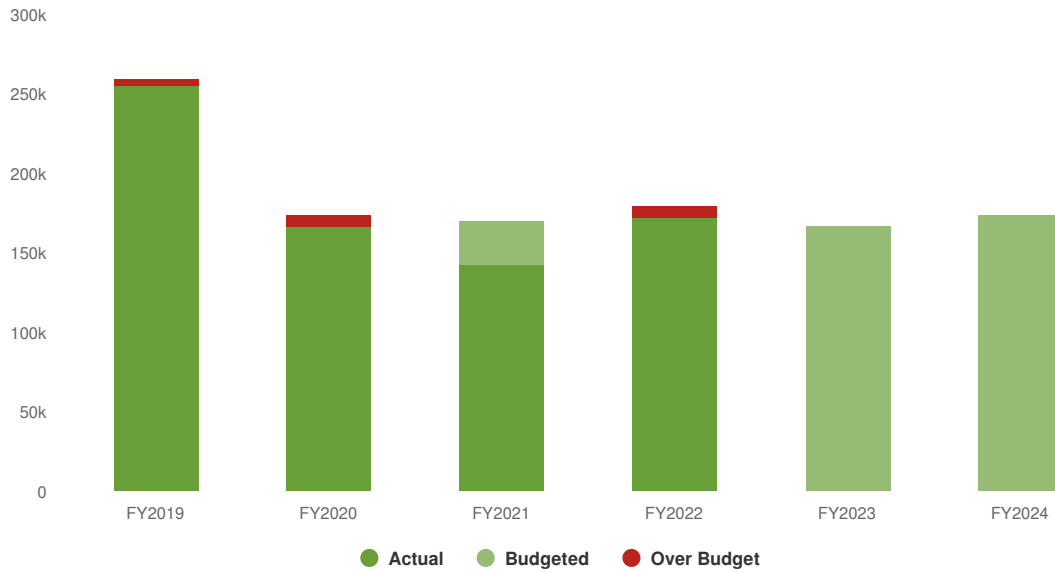
ACCOMPLISHMENTS
Administration of: <ul style="list-style-type: none">• 1087 exemptions including: veterans, disabled, blind• 66 economic development and firemen• 133 homeowner benefits• 133 local option benefits• 55 renter applications• 1,037 personal property declarations• Collection of data on 1,443 building permits
MAJOR OBJECTIVES 2023-2024
Through 2023, the Assessor's Office will continue to track residential and commercial property sales and permitted improvements to produce more accurate values and assessments for the 2023 revaluation. Commercial property owners will continue to receive income/expense forms and business owners will continue to receive personal property declarations, which must be filed by June 1 st and November 1 st respectively, in order to avoid assessment penalties.

Expenditures Summary

\$173,220 **\$6,646**
(3.99% vs. prior year)

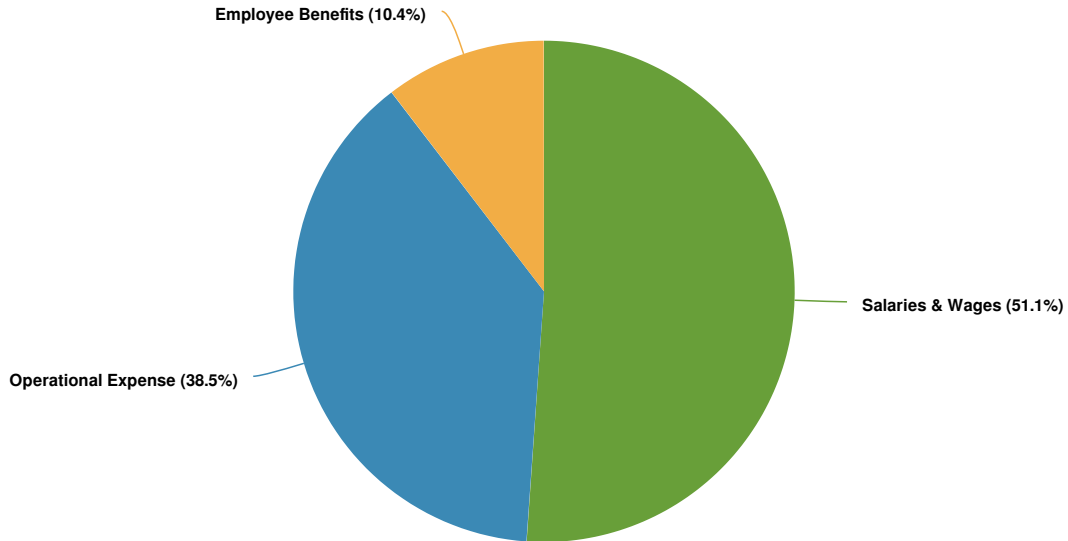


Assessor Proposed and Historical Budget vs. Actual

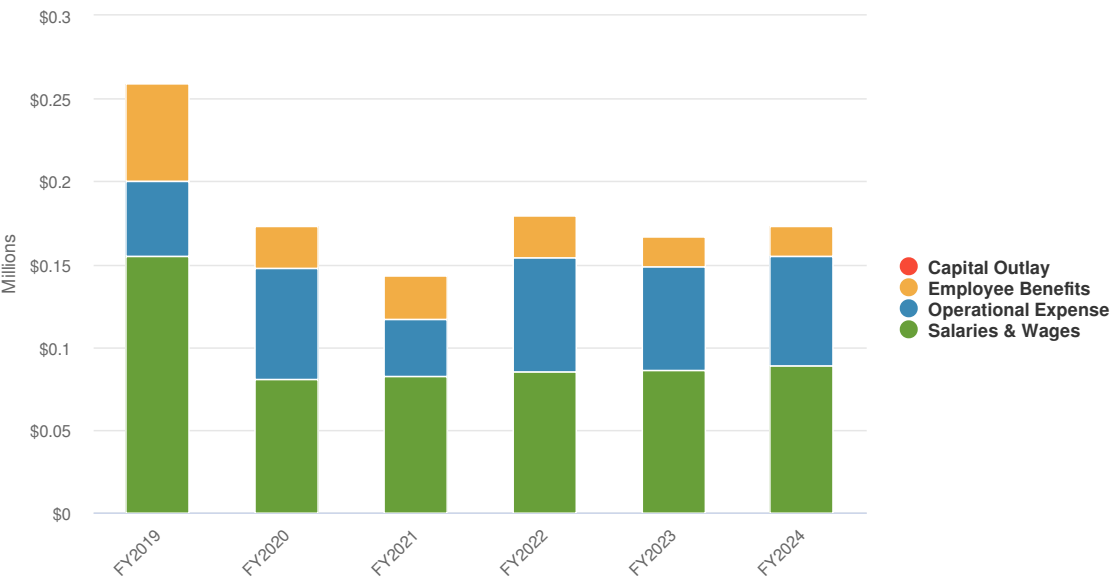


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$84,497	\$84,496	\$86,398	\$88,558	\$2,160	2.5%
OVERTIME	\$0	\$486	\$0	\$0	\$0	0%
Total Salaries & Wages:	\$84,497	\$84,982	\$86,398	\$88,558	\$2,160	2.5%
Employee Benefits						
GROUP INSURANCE	\$689	\$608	\$625	\$640	\$15	2.4%
EMPLOYER SHARE SOCIAL SEC	\$6,464	\$6,529	\$6,609	\$6,775	\$166	2.5%
RETIREMENT CONTRIBUTIONS	\$7,605	\$7,570	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$228	\$226	\$168	\$189	\$21	12.5%
HEALTH INSURANCE	\$10,204	\$9,778	\$10,410	\$10,010	-\$400	-3.8%
DENTAL INSURANCE	\$416	\$339	\$364	\$390	\$26	7.1%
Total Employee Benefits:	\$25,606	\$25,050	\$18,176	\$18,004	-\$172	-0.9%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$38,000	\$44,969	\$38,000	\$43,158	\$5,158	13.6%
PROFESSIONAL EDUCATIONAL	\$0	\$0	\$0	\$2,000	\$2,000	N/A
OTHER PROFESSIONAL/TECH S	\$1,000	\$575	\$1,000	\$1,000	\$0	0%
OTHER TECHNICAL SERVICES	\$1,000	\$561	\$1,000	\$1,000	\$0	0%
POSTAGE	\$4,000	\$544	\$4,000	\$4,600	\$600	15%
PRINTING & BINDING	\$3,000	\$11,368	\$3,000	\$3,400	\$400	13.3%
TRAVEL REIMBURSEMENT	\$3,500	\$1,817	\$3,500	\$3,500	\$0	0%
OTHER - OTHER PURCHASED S	\$4,000	\$5,720	\$4,000	\$4,000	\$0	0%
SUPPLIES	\$1,500	\$0	\$1,500	\$1,500	\$0	0%
GENERAL SUPPLIES	\$2,500	\$368	\$2,500	\$2,500	\$0	0%
DUES & FEES	\$3,500	\$3,080	\$3,500	\$0	-\$3,500	-100%
Total Operational Expense:	\$62,000	\$69,002	\$62,000	\$66,658	\$4,658	7.5%
Total Expense Objects:	\$172,103	\$179,034	\$166,574	\$173,220	\$6,646	4%



Assessment Appeals - 413300

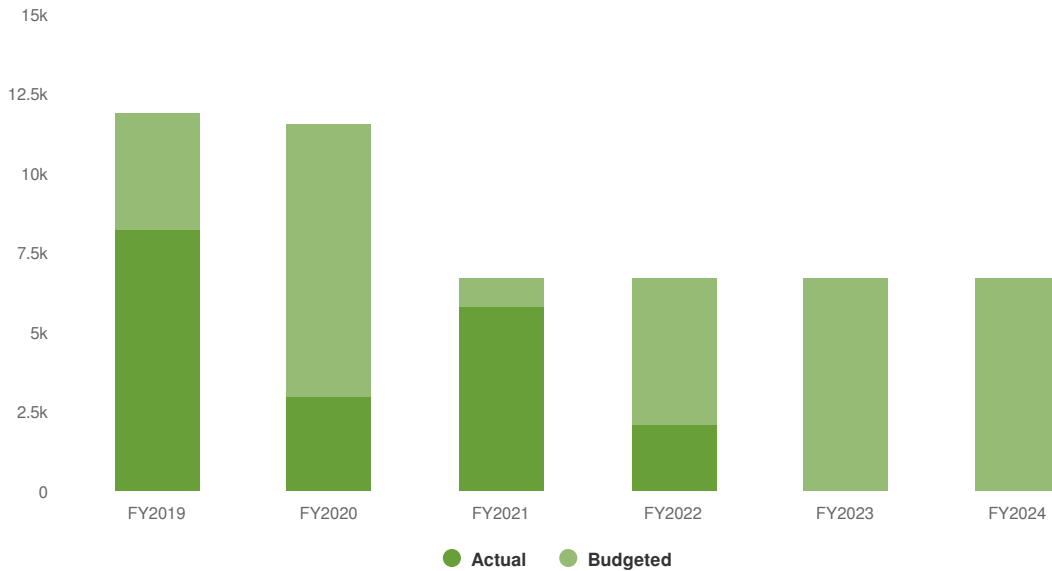
Peter T. Gallagher, Chairman

The Board of Assessment Appeals (BAA) consists of three members each, serving a term of four years. Their responsibilities are 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.

Expenditures Summary

\$6,697 **-\$1**
(-0.01% vs. prior year)

Assessment Appeals Proposed and Historical Budget vs. Actual



Board of Finance - 411700

Paul Carver, Chairman

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 a vote in a referendum, makes appropriations as needed throughout the fiscal year and reviews the ongoing financial condition of the town.

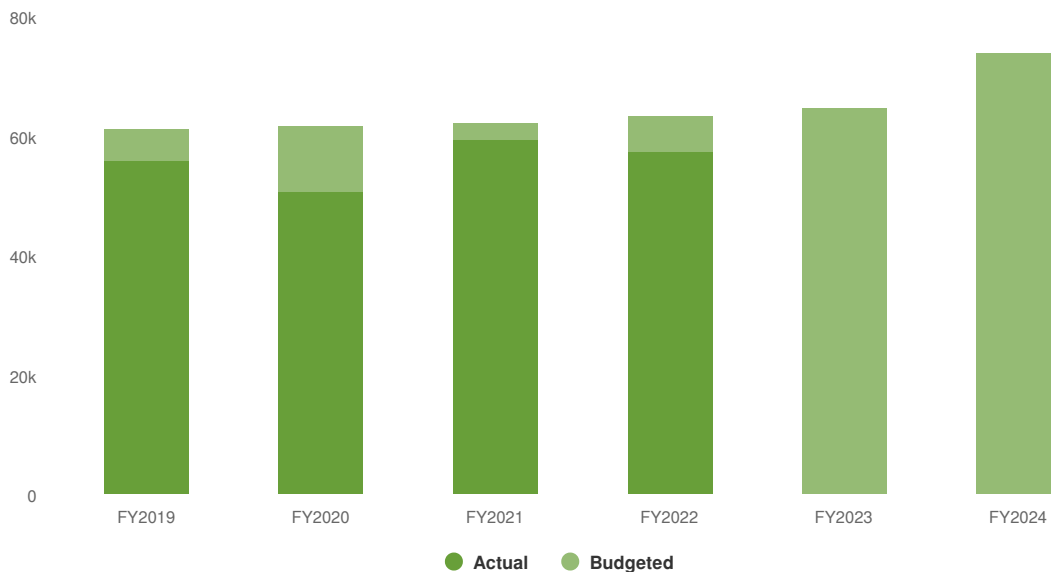
KEY PERFORMANCE INDICATORS

- Approved a budget for FY23, which was successfully approved at referendum.
- Monitor the approved FY23 budget and work on submission of the FY24 budget.

Expenditures Summary

\$74,116 **\$9,290**
(14.33% vs. prior year)

Board of Finance Proposed and Historical Budget vs. Actual



DB Employer Contribution ADC - 414000

The Town’s Actuarial Determined Contribution (ADC) is calculated by an actuary to determine the employer contribution necessary to fully fund the defined benefit pension plan. For Fiscal Year 24, that contribution of \$850,607 is further broken down by:

- Board of Education \$178,211
- Police Department \$301,318.
- Town Employees \$371,078.

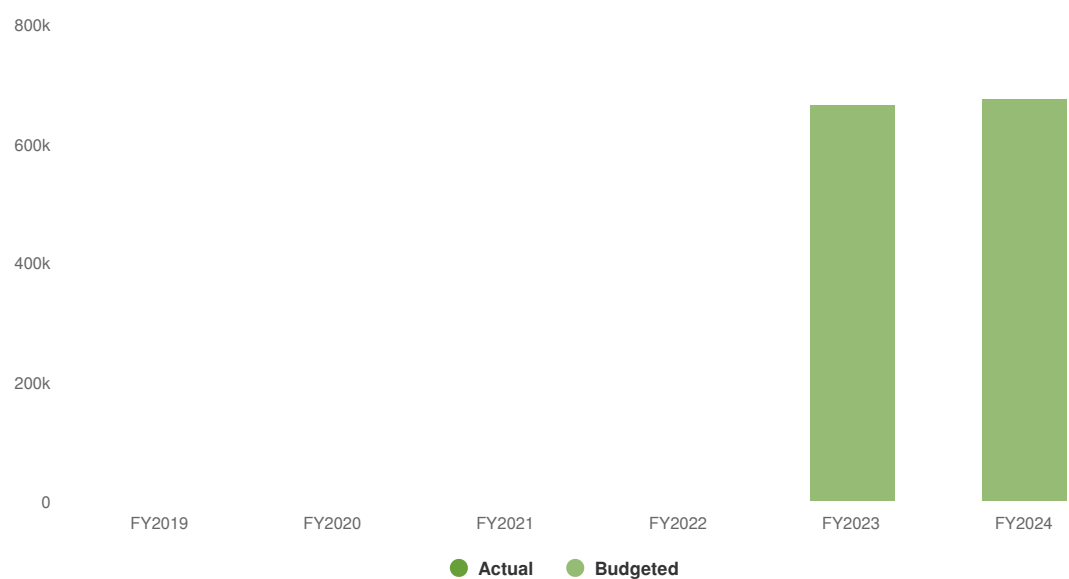
Expenditures Summary

\$673,000

\$9,000

(1.36% vs. prior year)

DB Employer Contribution ADC Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Employee Benefits						
RETIREMENT CONTRIBUTIONS	\$0	\$0	\$664,000	\$673,000	\$9,000	1.4%
Total Employee Benefits:	\$0	\$0	\$664,000	\$673,000	\$9,000	1.4%
Total Expense Objects:	\$0	\$0	\$664,000	\$673,000	\$9,000	1.4%



Economic Development - 417300



Jennifer Donahue, Director of EDC

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.

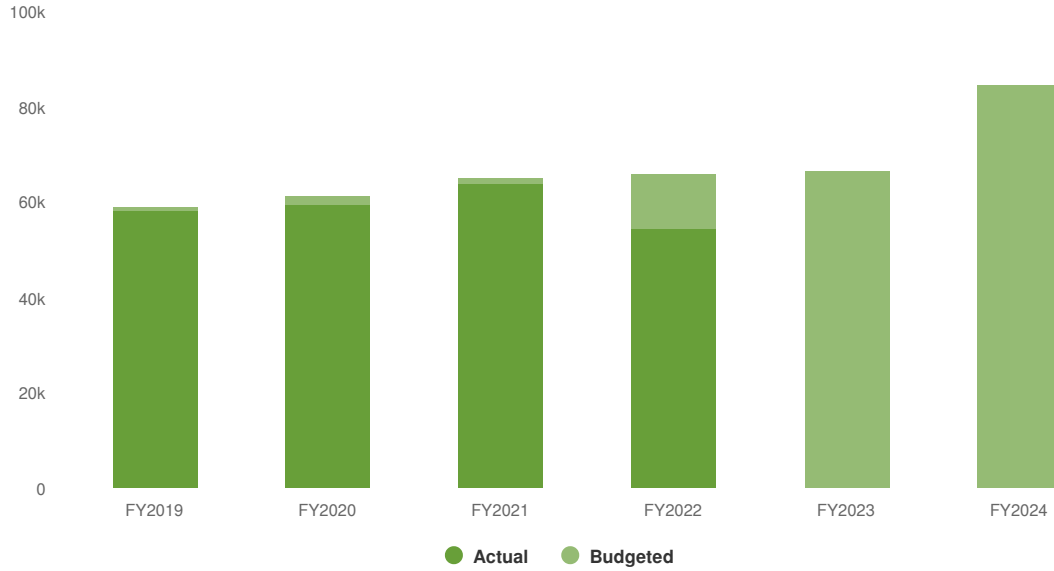
ACCOMPLISHMENTS
<ul style="list-style-type: none">Continued the Saybrook Starlight Festival, along with other town departments and organizations for a second successful year.83 new businesses registered trade names in FY22; a 73% increase.Prepared grant applications for 2022 STEAP Grant (awarded \$500,000) and the CT Communities Challenge Grant.Developed an RFP for marketing services to be executed in January 2023.Continue to implement Old Saybrook's Thriving Local Economy, which was adopted into the Town's PoCD in June 2020.Secured \$100,000 in ARPA funding to be used to promote the Town's downtown and Main Street and to facilitate a long-term plan to help provide economic stability through cross communication and event coordination amongst businesses.Sponsored an awards ceremony and reception to recognize five local businesses with the Excellence in Business Award.Participated in the CEDS Strategy Committee through the River COG helping to develop a plan that will lead to improved regional ability to obtain federal grants.
MAJOR OBJECTIVES 2023-2024
<ul style="list-style-type: none">Continue to implement the Strategic Plan for Old Saybrook's Thriving Local Economy.Begin implementation of multi-year plan for ARPA funding through partnership with CT Main Street Center and marketing partner.Use results of market study to revise Mariner's Way Plan, to work with current property owners and to attract developer interest.Develop marketing programs to attract businesses in targeted industries, new residents, and visitors year-round using social media and geofencing.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 the town.Make use of the state's new marketing programs and branding to promote Old Saybrook as a Connecticut destination to live, work and play.
KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none">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/web page conversions, followers & views for the year and year-to-year trends.



Expenditures Summary

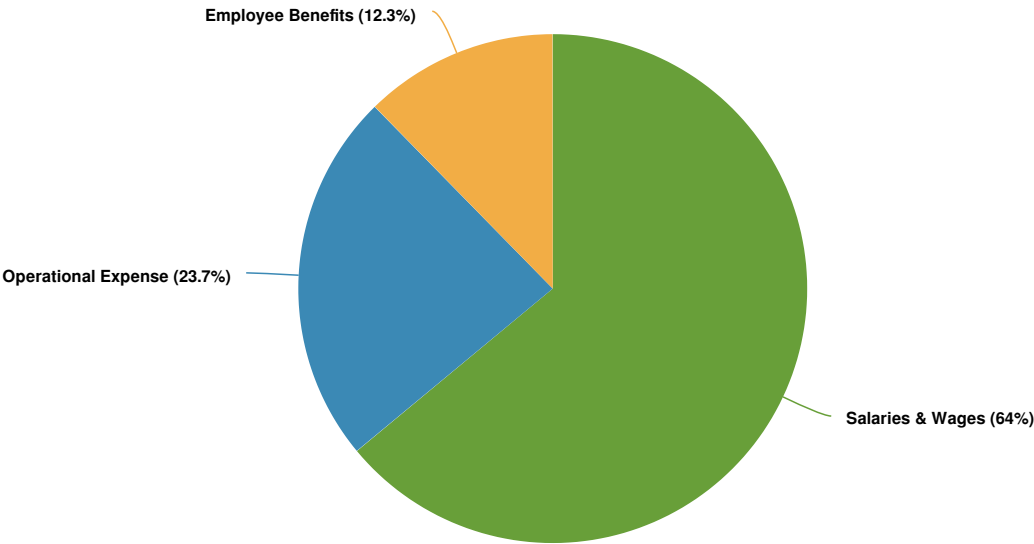
\$84,710 **\$17,932**
(26.85% vs. prior year)

Economic Development Proposed and Historical Budget vs. Actual

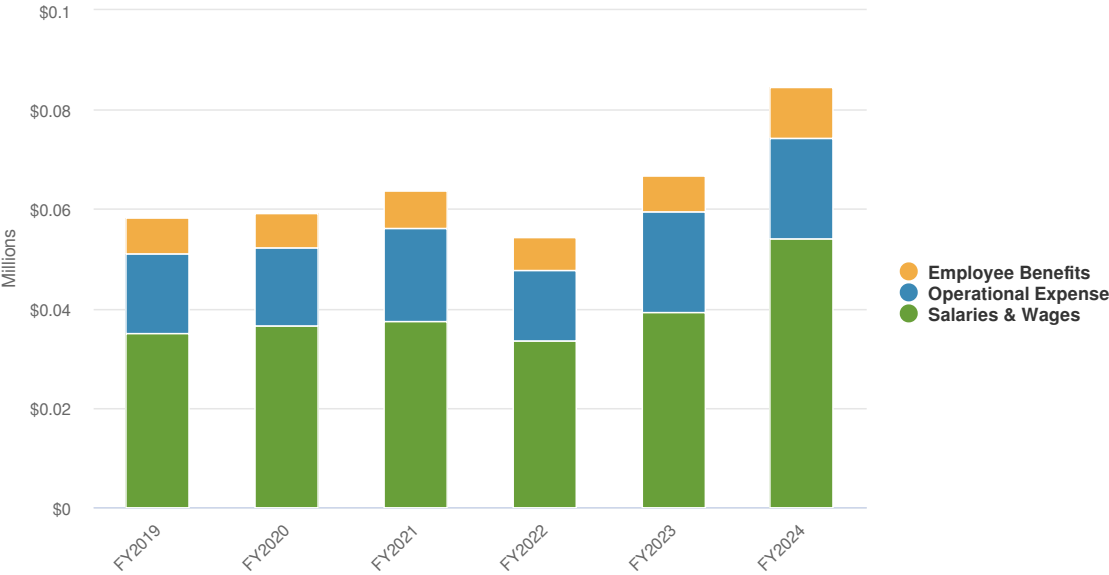


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$38,419	\$33,620	\$39,347	\$54,209	\$14,862	37.8%
Total Salaries & Wages:	\$38,419	\$33,620	\$39,347	\$54,209	\$14,862	37.8%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$2,939	\$2,572	\$3,010	\$4,147	\$1,137	37.8%
DEFINED CONTRIBUTION ER	\$2,977	\$2,738	\$3,052	\$4,241	\$1,189	39%
WORKERS' COMPENSATION	\$1,760	\$1,322	\$1,304	\$2,048	\$744	57.1%
Total Employee Benefits:	\$7,676	\$6,632	\$7,366	\$10,436	\$3,070	41.7%
Operational Expense						
PROFESSIONAL EDUCATIONAL	\$500	\$0	\$500	\$500	\$0	0%
OTHER TECHNICAL SERVICES	\$150	\$0	\$150	\$150	\$0	0%
POSTAGE	\$100	\$0	\$100	\$100	\$0	0%
ADVERTISING	\$17,500	\$12,656	\$17,500	\$17,500	\$0	0%
PRINTING & BINDING	\$400	\$0	\$400	\$400	\$0	0%
TRAVEL REIMBURSEMENT	\$600	\$50	\$600	\$600	\$0	0%
GENERAL SUPPLIES	\$150	\$26	\$150	\$150	\$0	0%
ADMIN SUPPLIES	\$150	\$60	\$150	\$150	\$0	0%
BOOKS AND PERIODICALS	\$165	\$990	\$165	\$165	\$0	0%
DUES & FEES	\$350	\$395	\$350	\$350	\$0	0%
Total Operational Expense:	\$20,065	\$14,177	\$20,065	\$20,065	\$0	0%
Total Expense Objects:	\$66,160	\$54,429	\$66,778	\$84,710	\$17,932	26.9%



Ethics - 412500



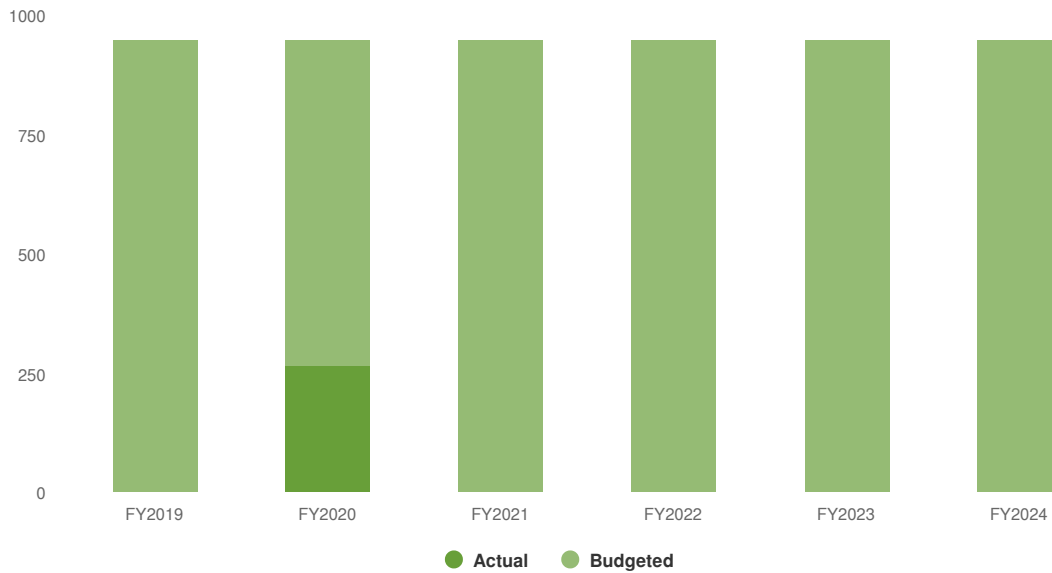
Edward Cassella, Chairman

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.

Expenditures Summary

\$950 **\$0**
(0.00% vs. prior year)

Ethics Proposed and Historical Budget vs. Actual



Harbor Management Commission - 416500



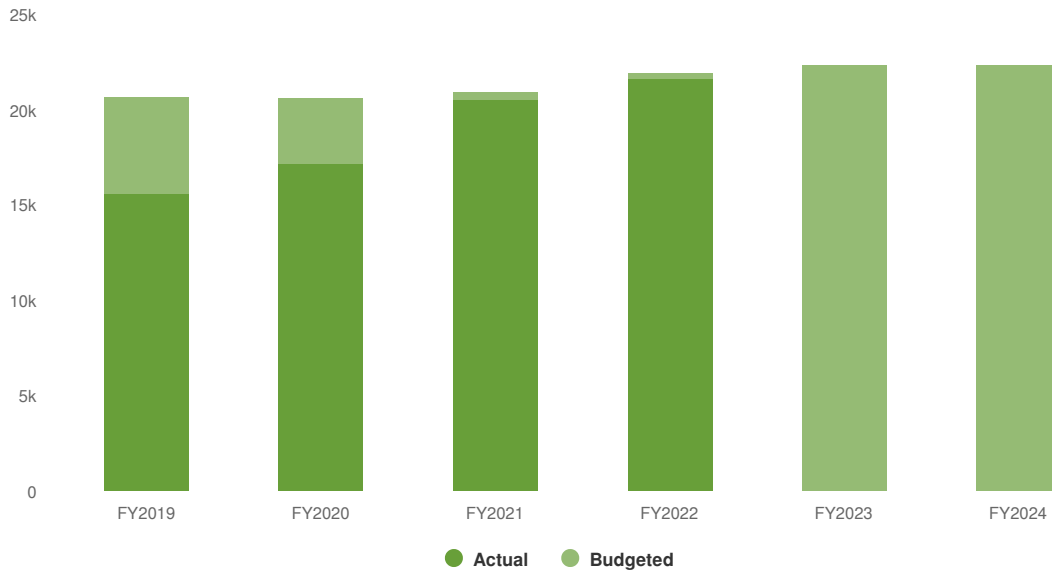
Robert Murphy, Chairman

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 (GF) budget provides for the salary and fringe benefits of the harbor master and the harbor management clerk. Other expenses associated with the management of the harbors are not part of the GF and are managed using the proceeds of fees from moorings and wait lists.

Expenditures Summary

\$22,354 **\$9**
(0.04% vs. prior year)

Harbor Management Commission Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$19,609	\$19,758	\$20,000	\$20,000	\$0	0%
Total Salaries & Wages:	\$19,609	\$19,758	\$20,000	\$20,000	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$1,500	\$1,512	\$1,530	\$1,530	\$0	0%
DEFINED CONTRIBUTION ER	\$788	\$0	\$788	\$800	\$12	1.5%
WORKERS' COMPENSATION	\$27	\$384	\$27	\$24	-\$3	-11.1%
Total Employee Benefits:	\$2,315	\$1,896	\$2,345	\$2,354	\$9	0.4%
Total Expense Objects:	\$21,924	\$21,654	\$22,345	\$22,354	\$9	0%



Information Technology - 414300



Larry Hayden, Manager

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 the 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's 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.

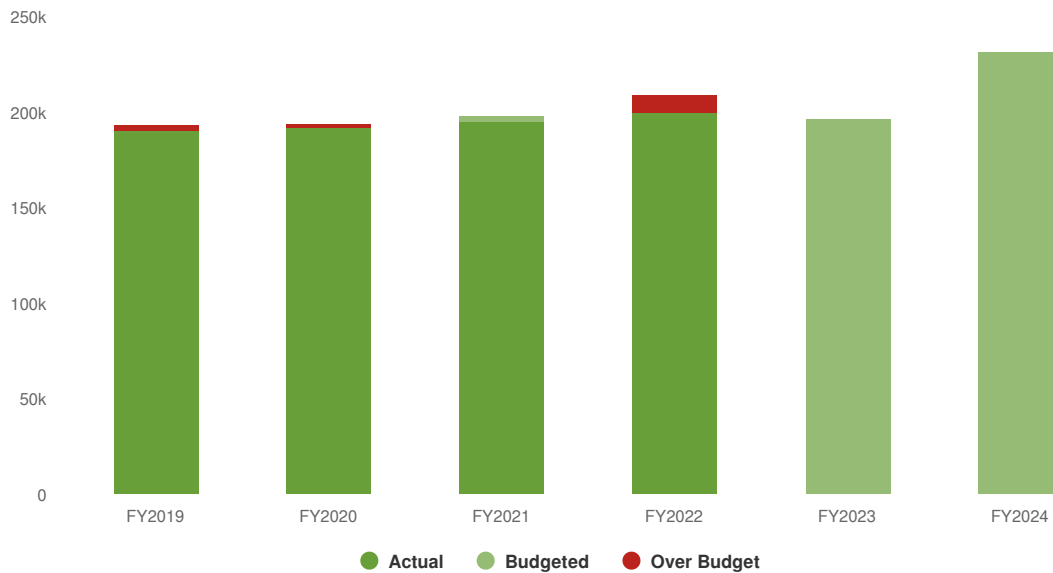
ACCOMPLISHMENTS
To Date: <ul style="list-style-type: none">• Application Integration. Bi-directional data transfer prototyped between Real Property Assessment system (Vision) and Building Permit system (Municipity). Further development during Spring• Virtual Meetings: Procedures formalized for digital recording retention on local and cloud archives.• Security Enhancements. Ongoing Security Awareness Training launched for employees and guest users of Town Hall information technology services.• Network Enhancements. Improvement of site network communications via an ARPA funded wireless link between 302 and 322 Main Street (Town Hall, YFS).• Credit Card Services: Hardware rollout to Phase 1 departments.• Telephone Services. RFP issued for review of existing and candidate replacement phone services. The current vendor was retained.• Mobile Phone Services. Key Town Hall mobile phone services (Fire Marshal, DPW Supervisor, Building Official, Park & Recreation) were migrated from standard business to priority emergency mobile services while reducing annual costs.
Projected Jan-Jun 2023: <ul style="list-style-type: none">• Implementation of public wi-fi services at Town Green, Duffey Pavilion, Mini-Golf, Town Beach, Harvey's Beach and Kavanaugh Park.• Development of Municipity Public Access for Contractors and Vendors.• Personal Productivity. Migration of existing facsimile services from traditional phone lines to cloud based will increase availability of services while reducing costs.
MAJOR OBJECTIVES 2023-2024
<ul style="list-style-type: none">• Continued wave of desktop 5-year hardware refresh.• Execution of results from 5-year phone services RFP.• Wi-Fi for public spaces.
KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none">• Server Uptime – 100.0%• Telephony Uptime – 99.99%• Local Net Uptime – 100.0%• Internet Uptime – 100.0%• E-Mail Connectivity – 100.0%• Web Site Uptime – 100.0%• Requests Processed – 721



Expenditures Summary

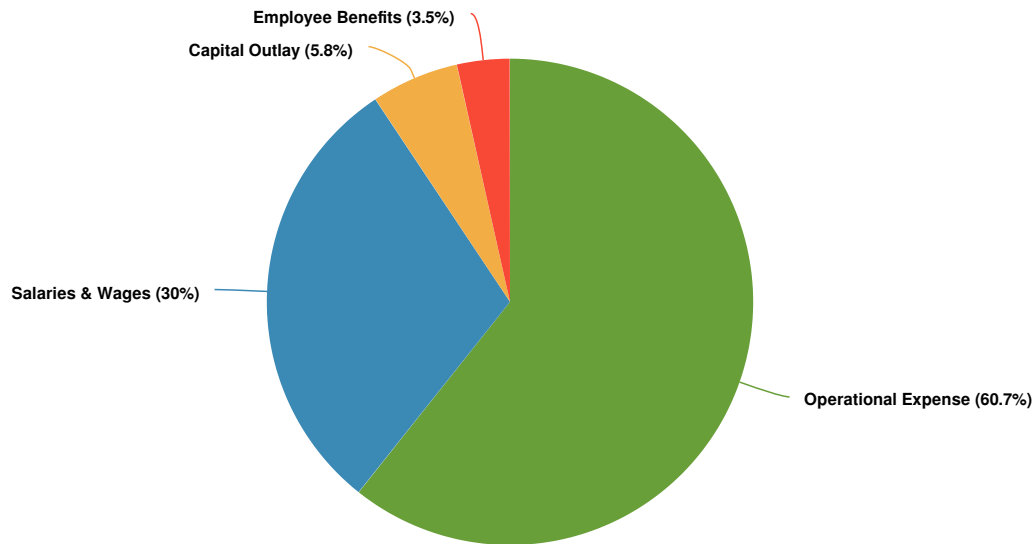
\$231,557 **\$34,991**
(17.80% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$66,020	\$66,275	\$67,342	\$69,370	\$2,028	3%
Total Salaries & Wages:	\$66,020	\$66,275	\$67,342	\$69,370	\$2,028	3%
Employee Benefits						
GROUP INSURANCE	\$539	\$477	\$487	\$502	\$15	3%
EMPLOYER SHARE SOCIAL SEC	\$5,127	\$5,346	\$5,305	\$5,460	\$155	2.9%
RETIREMENT CONTRIBUTIONS	\$5,942	\$5,938	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$178	\$178	\$132	\$166	\$34	25.8%
HEALTH INSURANCE	\$1,000	\$2,000	\$2,000	\$2,000	\$0	0%
Total Employee Benefits:	\$12,786	\$13,939	\$7,924	\$8,127	\$203	2.6%
Operational Expense						
OTHER TECHNICAL SERVICES	\$33,000	\$35,515	\$33,000	\$53,000	\$20,000	60.6%
TECHNOLOGY RELATED REPAIR	\$10,500	\$13,303	\$15,000	\$15,000	\$0	0%
RENTAL OF COMPUTER RELATE	\$11,800	\$11,758	\$11,800	\$11,800	\$0	0%
COMMUNICATIONS	\$47,000	\$41,959	\$43,000	\$55,760	\$12,760	29.7%



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
SUPPLIES - TECHNOLOGY REL	\$5,000	\$10,278	\$5,000	\$5,000	\$0	0%
Total Operational Expense:	\$107,300	\$112,813	\$107,800	\$140,560	\$32,760	30.4%
Capital Outlay						
TECHNOLOGY - RELATED HARD	\$13,500	\$16,267	\$13,500	\$13,500	\$0	0%
Total Capital Outlay:	\$13,500	\$16,267	\$13,500	\$13,500	\$0	0%
Total Expense Objects:	\$199,606	\$209,294	\$196,566	\$231,557	\$34,991	17.8%



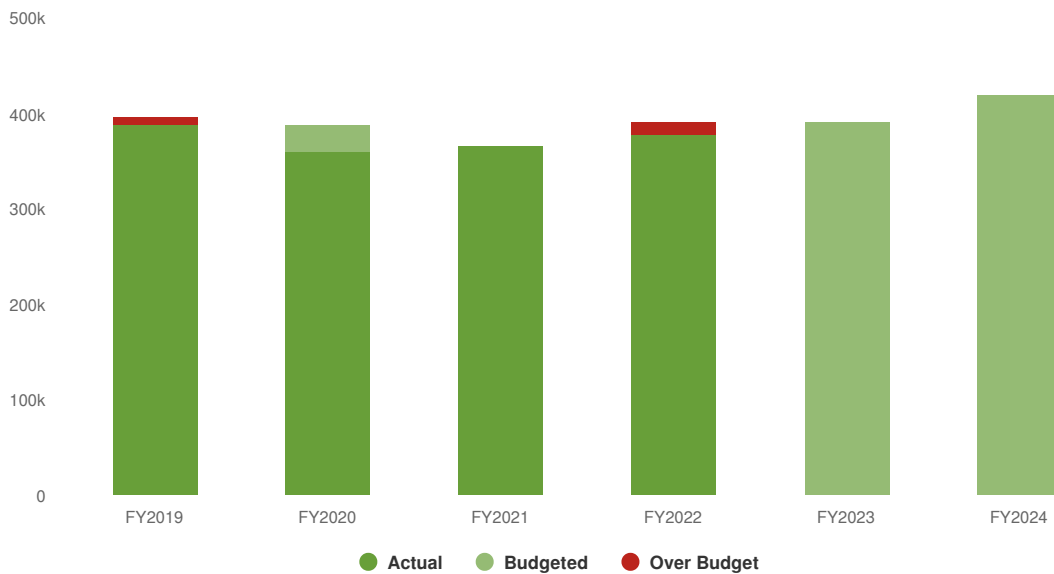
Insurance - 415700

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 FY23.

Expenditures Summary

\$420,000 **\$29,000**
(7.42% vs. prior year)

Insurance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Operational Expense						
INSURANCE OTHER THAN EMPL	\$377,000	\$392,174	\$391,000	\$420,000	\$29,000	7.4%
Total Operational Expense:	\$377,000	\$392,174	\$391,000	\$420,000	\$29,000	7.4%
Total Expense Objects:	\$377,000	\$392,174	\$391,000	\$420,000	\$29,000	7.4%



Land Use - 415101



Chris Costa, Town Planner

Proactive to municipal needs, the department conducts long-range planning of town 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) requires one-on-one consultation with land developers, property owners, and business tenants, town agency review and public record keeping by the regulatory agencies.

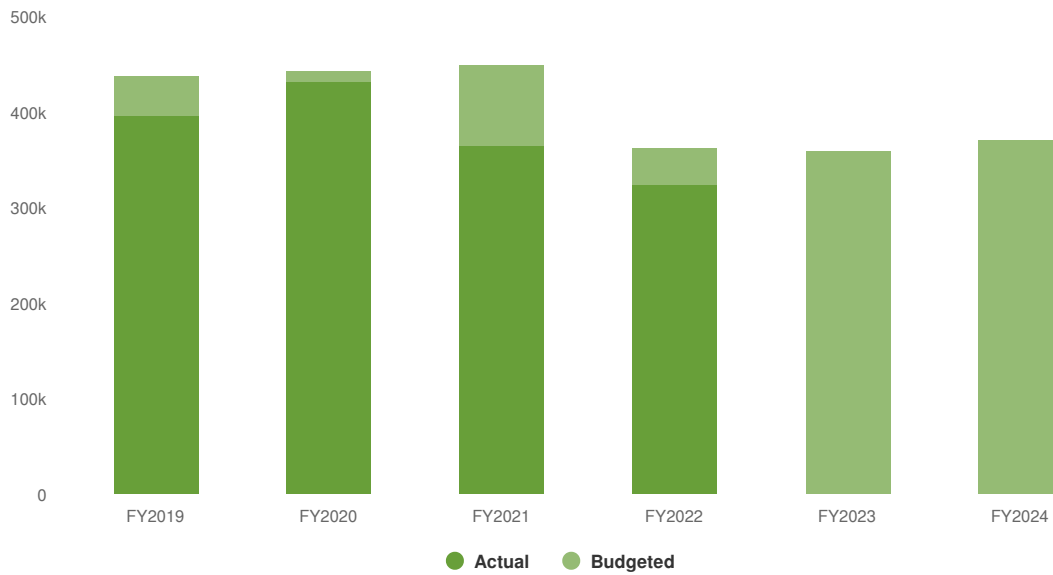
ACCOMPLISHMENTS
<ul style="list-style-type: none">• Continued Sustainable CT™ certification actions.• Continued to work on updates to the Plan of Conservation and Development for a comprehensive plan update in 2023.• Compiled data and began the process of updating GIS map layers.• Continued electronic scanning of permit files and uploading of pending applications to website to improve accessibility of files to the public.• Began updating/reorganizing land use pages on Town website.• Collaborated with other departments to draft updated Stormwater Management Plan (2022).• Sponsored educational opportunities for Land Use Boards & Commissions on Coastal Management, CT River Gateway Conservation Zone, Freedom of Information and Signs. Created educational link to these recorded meetings on the Land Use Department website.• Continued to respond to increased permit demands.• Successfully collaborated with other departments and adjacent municipalities to prepare applications and obtain grant funding for sidewalks and coastal resiliency projects.
MAJOR OBJECTIVES 2023-2024
<ul style="list-style-type: none">• Apply for Sustainable CT™ certification renewal (2023).• Construct enhancements for Stage Road and Route 1.• Continue updating GIS map layers.• Continue scanning and transition to electronic file management.• Continue to sponsor educational opportunities for Boards and Commissions and post on website.• Assist Commissions in updating outdated plans and regulations.• Continue to staff and support Commission initiatives and projects.• Continue to improve land use pages on Town website.
KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none">• 235 administrative permit approvals for Certificates of Zoning Compliance. (FY 2021-2022)• 18 flood permits processed (Chapter 128 Town Code)• 104 regular meetings in addition to information sessions or community workshops• 362 technical reviews of permits for development• Countless responses to information requests, complaints and permit process guidance• Administer 35 different permit applications



Expenditures Summary

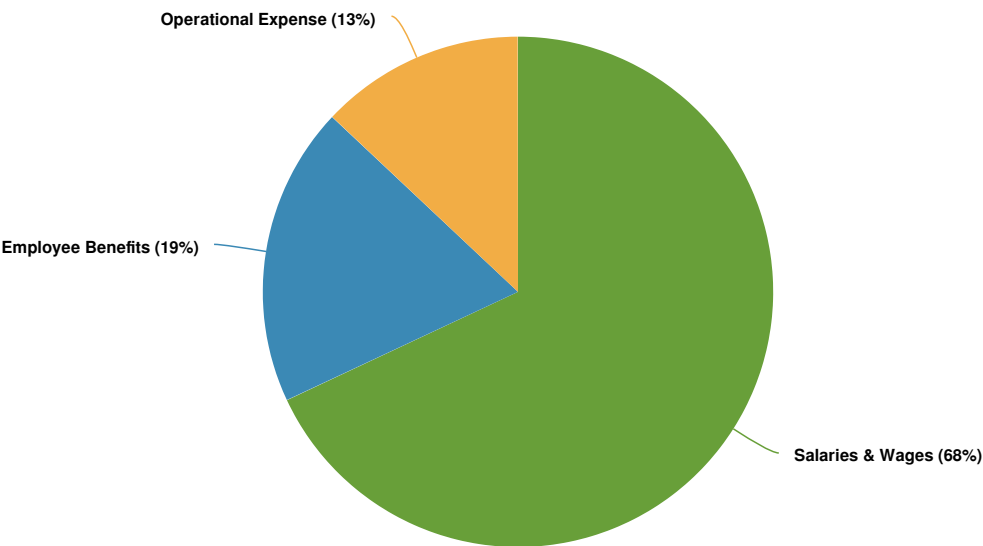
\$371,448 **\$11,377**
(3.16% vs. prior year)

Land Use Proposed and Historical Budget vs. Actual

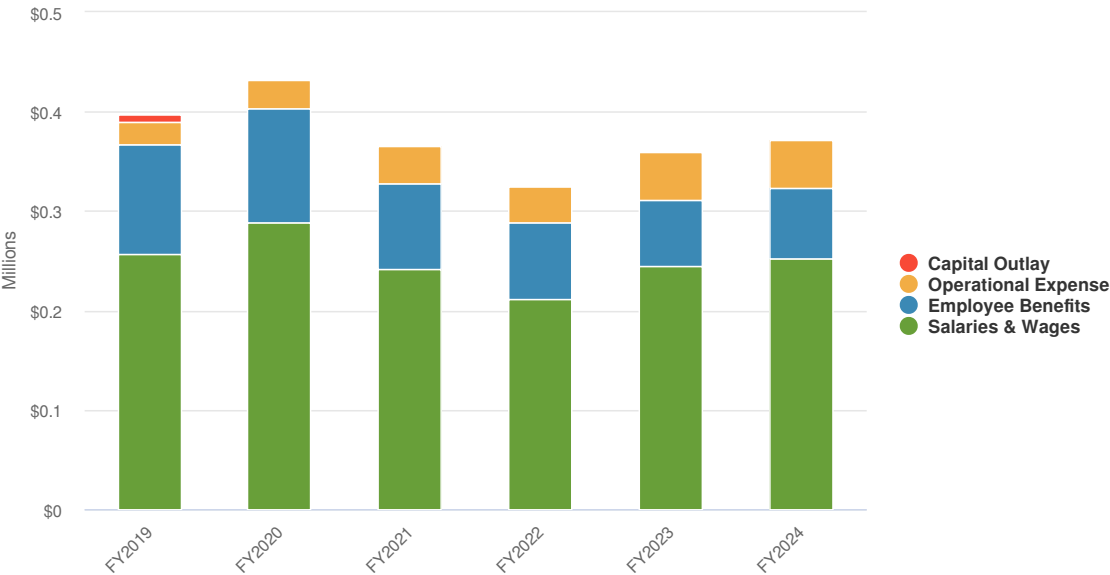


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
REGULAR EMPLOYEES	\$228,996	\$203,278	\$237,045	\$245,212	\$8,167	3.4%
OVERTIME	\$2,339	\$3,169	\$0	\$7,500	\$7,500	N/A
OTHER SALARIES	\$5,128	\$4,800	\$7,468	\$0	-\$7,468	-100%
Total Salaries & Wages:	\$236,463	\$211,247	\$244,513	\$252,712	\$8,199	3.4%
Employee Benefits						
GROUP INSURANCE	\$1,207	\$1,062	\$1,095	\$1,124	\$29	2.6%
EMPLOYER SHARE SOCIAL SEC	\$17,518	\$15,161	\$18,705	\$19,332	\$627	3.4%
RETIREMENT CONTRIBUTIONS	\$14,630	\$14,496	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$0	\$3,056	\$3,335	\$3,629	\$294	8.8%
WORKERS' COMPENSATION	\$5,153	\$5,257	\$3,828	\$4,436	\$608	15.9%
HEALTH INSURANCE	\$38,131	\$36,566	\$38,887	\$40,585	\$1,698	4.4%
DENTAL INSURANCE	\$1,794	\$1,358	\$1,508	\$1,430	-\$78	-5.2%
Total Employee Benefits:	\$78,433	\$76,956	\$67,358	\$70,537	\$3,179	4.7%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$35,000	\$25,301	\$35,000	\$35,000	\$0	0%
PROFESSIONAL EDUCATIONAL	\$1,000	\$478	\$1,000	\$1,000	\$0	0%
OTHER TECHNICAL SERVICES	\$5,750	\$6,175	\$5,750	\$5,750	\$0	0%
POSTAGE	\$2,000	\$2,121	\$2,000	\$2,000	\$0	0%
TRAVEL REIMBURSEMENT	\$1,500	\$654	\$1,500	\$1,500	\$0	0%
GENERAL SUPPLIES	\$1,000	\$1,012	\$1,000	\$1,000	\$0	0%
BOOKS AND PERIODICALS	\$150	\$0	\$150	\$150	\$0	0%
SUPPLIES - TECHNOLOGY REL	\$500	\$0	\$500	\$500	\$0	0%
DUES & FEES	\$1,300	\$285	\$1,300	\$1,300	\$0	0%
Total Operational Expense:	\$48,200	\$36,026	\$48,200	\$48,200	\$0	0%
Total Expense Objects:	\$363,096	\$324,229	\$360,071	\$371,448	\$11,377	3.2%



Architectural Review Board - 415102



Emily Grochowski, Chairman

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
<ul style="list-style-type: none">• Maintained design standards for development and redevelopment projects.• Petitioned to amend the Zoning Regulations for Signs.
MAJOR OBJECTIVES 2023-2024
<ul style="list-style-type: none">• Continue with Zoning Commission to improve design regulations.
KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none">• 20 meetings• 19 reviews of proposals for new or re-development.• 45 reviews of proposals for new tenant signs.• 1 petition to the Zoning Commission for sign regulation updates.

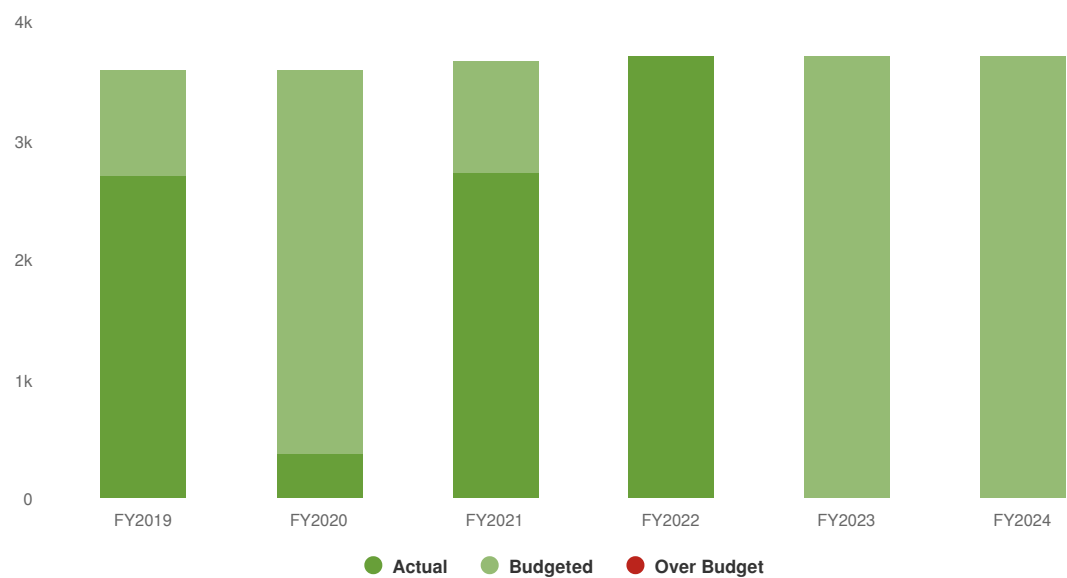
Expenditures Summary

\$3,711

\$0

(-0.01% vs. prior year)

Architectural Review Board Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$2,975	\$3,070	\$2,975	\$2,975	\$0	0%
Total Salaries & Wages:	\$2,975	\$3,070	\$2,975	\$2,975	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$228	\$235	\$228	\$228	\$0	-0.2%
WORKERS' COMPENSATION	\$8	\$8	\$8	\$8	\$0	0%
Total Employee Benefits:	\$236	\$243	\$236	\$236	\$0	-0.2%
Operational Expense						
GENERAL SUPPLIES	\$500	\$400	\$500	\$500	\$0	0%
Total Operational Expense:	\$500	\$400	\$500	\$500	\$0	0%
Total Expense Objects:	\$3,711	\$3,713	\$3,711	\$3,711	\$0	0%



Conservation Commission - 417100



Christine Picklo, Chairman

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

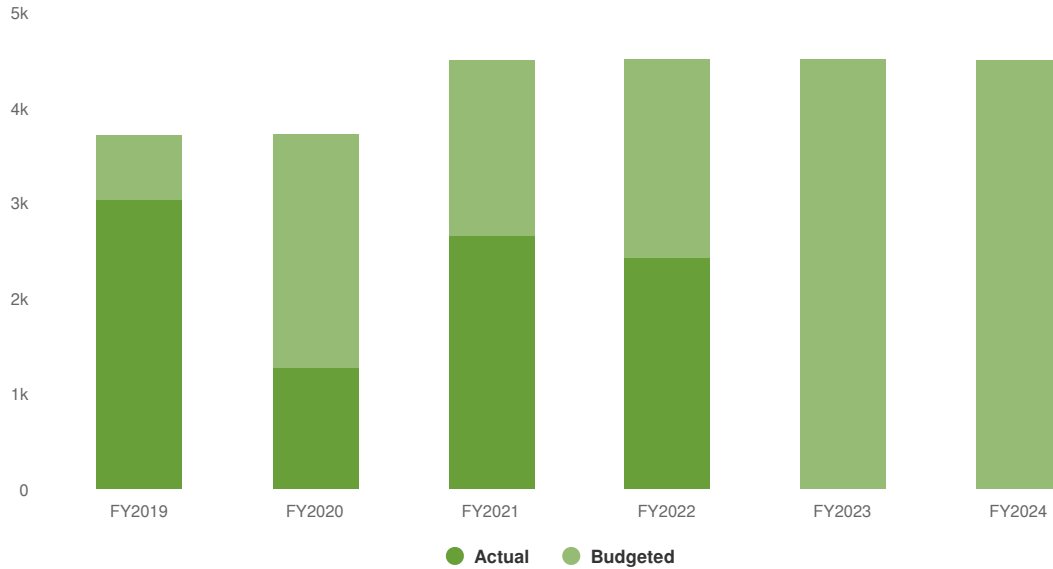
ACCOMPLISHMENTS
<ul style="list-style-type: none">• Sponsored multi-entity coastal clean-up.• Provided watershed education to the public.• Collaborated with River COG and CRCCD to promote various conservation efforts.• Provided education and promotion of conservation issues through social media, newsletters and Acton Public Library.• Collaborated with high school staff/students to establish a pollinator garden at Saybrook Point Park.• Promoted Pollinator pathway efforts through education and sale of signs.• Stewardship – Marked trails and identified maintenance issue at Great Cedars Conservation Area.• Worked with Parks & Recreation to update Stewardship Plan for Great Cedars Conservation Area.
MAJOR OBJECTIVES 2023-2024
<ul style="list-style-type: none">• Reduced need for transfer of household waste.• Assist in completion of Open Space Inventory.• Work with Parks & Recreation to finalize update to Stewardship Plan for Great Cedars Conservation Area, Memorandum of Understanding.• Ongoing stewardship of town-owned conservation areas.• Sponsor annual coastal and Earth Day cleanups.• Establish additional pollinator gardens on town property and continue promotion of the Pollinator Pathway project.• Continue to maintain inventory of town-owned open spaces.• Identify properties meeting criteria to be prioritized for preservation.
KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none">• 10 meetings

Expenditures Summary

\$4,504 **-\$2**
(-0.03% vs. prior year)



Conservation Commission Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$940	\$460	\$1,000	\$1,000	\$0	0%
Total Salaries & Wages:	\$940	\$460	\$1,000	\$1,000	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$72	\$35	\$77	\$77	\$0	-0.6%
WORKERS' COMPENSATION	\$3	\$1	\$3	\$2	-\$1	-33.3%
Total Employee Benefits:	\$75	\$36	\$80	\$79	-\$1	-1.9%
Operational Expense						
COMMUNICATIONS	\$3,000	\$1,775	\$350	\$350	\$0	0%
PRINTING & BINDING	\$0	\$0	\$500	\$500	\$0	0%
GENERAL SUPPLIES	\$500	\$151	\$1,900	\$1,900	\$0	0%
ADMIN SUPPLIES	\$0	\$0	\$500	\$500	\$0	0%
DUES & FEES	\$0	\$0	\$175	\$175	\$0	0%
Total Operational Expense:	\$3,500	\$1,926	\$3,425	\$3,425	\$0	0%
Total Expense Objects:	\$4,515	\$2,422	\$4,505	\$4,504	-\$1	0%



Inland Wetlands - 416300

Colin Heffernan, Chairman

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.

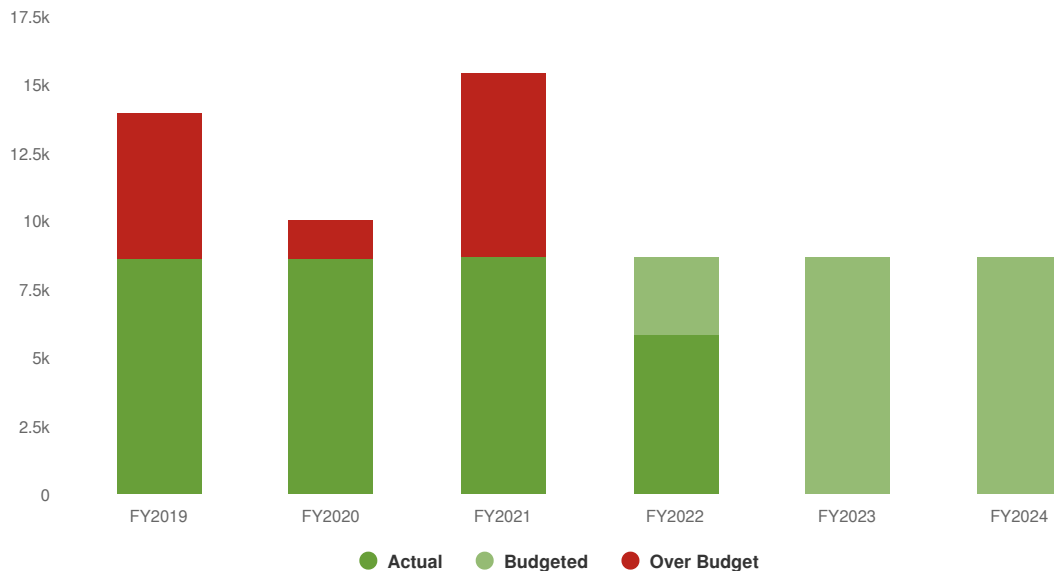
KEY PERFORMANCE INDICATORS

- **12 IWWC** meetings
- **4 APA** meetings
- **4 inland wetlands** permits issued for commercial development
- **8 inland wetlands** permits issued for residential development
- **1 petition** to amend the Aquifer Protection Area Regulations

Expenditures Summary

\$8,716 **-\$1**
(-0.02% vs. prior year)

Inland Wetlands Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$2,088	\$2,450	\$2,100	\$2,100	\$0	0%
Total Salaries & Wages:	\$2,088	\$2,450	\$2,100	\$2,100	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$160	\$187	\$161	\$161	\$0	-0.2%
WORKERS' COMPENSATION	\$6	\$6	\$6	\$5	-\$1	-16.7%
Total Employee Benefits:	\$166	\$193	\$167	\$166	-\$1	-0.8%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$5,000	\$2,225	\$5,000	\$5,000	\$0	0%
PROFESSIONAL EDUCATIONAL	\$350	\$5	\$350	\$350	\$0	0%
ADVERTISING	\$650	\$837	\$650	\$650	\$0	0%
GENERAL SUPPLIES	\$300	\$100	\$300	\$300	\$0	0%
DUES & FEES	\$150	\$0	\$150	\$150	\$0	0%
Total Operational Expense:	\$6,450	\$3,167	\$6,450	\$6,450	\$0	0%
Total Expense Objects:	\$8,704	\$5,810	\$8,717	\$8,716	-\$1	0%



Historic District - 415900

William Childress, Chairman

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
<ul style="list-style-type: none">• Participated in the Historical Society's Achievements in Preservation program.• Launched a successful fundraising campaign and completed Phase II Restoration of the historic ghost sign on the corner of Main and Sheffield Streets.• Initiated inventory of State and National Register of historic properties for the new MapGeo data layer.
MAJOR OBJECTIVES 2023-2024
<ul style="list-style-type: none">• Promote understanding, appreciation and preservation of local historical resources.• Identify National Register-eligible properties and consider nominations.• Identify projects eligible for grants through the Certified Local Government Program.• Increase communications with other agencies to collaborate with historic preservation efforts.
KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none">• 7 meetings.• 5 certificates of appropriateness approved.

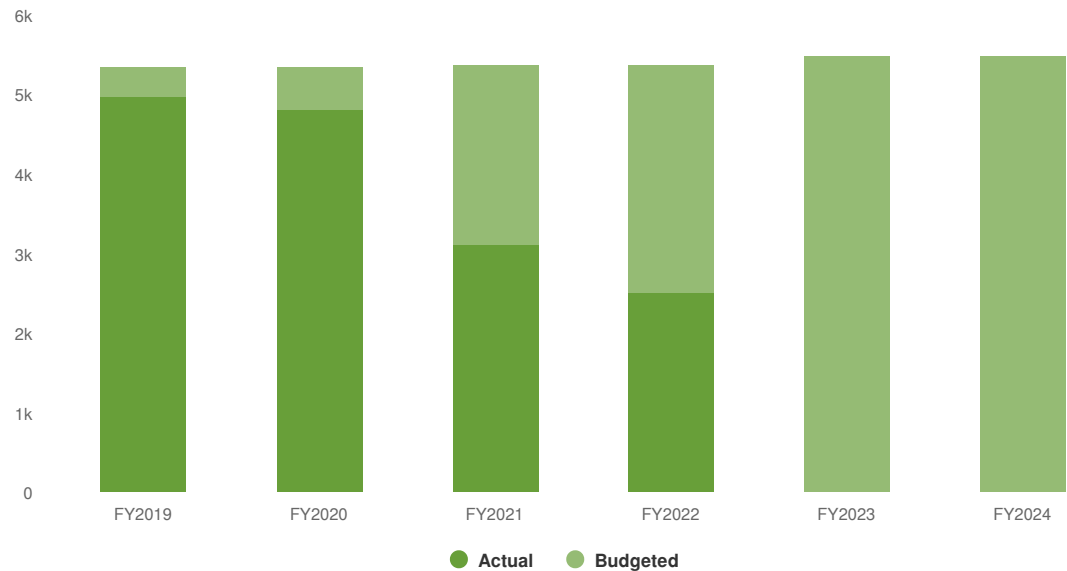
Expenditures Summary

\$5,489

-\$2

(-0.03% vs. prior year)

Historic District Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$900	\$445	\$1,000	\$1,000	\$0	0%
Total Salaries & Wages:	\$900	\$445	\$1,000	\$1,000	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$69	\$34	\$77	\$77	\$0	-0.6%
WORKERS' COMPENSATION	\$2	\$1	\$3	\$2	-\$1	-33.3%
Total Employee Benefits:	\$71	\$35	\$80	\$79	-\$1	-1.9%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$1,500	\$0	\$1,500	\$1,500	\$0	0%
OTHER PURCHASED PROFESSIO	\$100	\$0	\$100	\$100	\$0	0%
ADVERTISING	\$600	\$243	\$600	\$600	\$0	0%
OTHER - OTHER PURCHASED S	\$2,000	\$1,760	\$2,000	\$2,000	\$0	0%
DUES & FEES	\$210	\$35	\$210	\$210	\$0	0%
Total Operational Expense:	\$4,410	\$2,038	\$4,410	\$4,410	\$0	0%
Total Expense Objects:	\$5,381	\$2,518	\$5,490	\$5,489	-\$1	0%



Planning Commission - 415300



Nick Prevost, Chairman

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

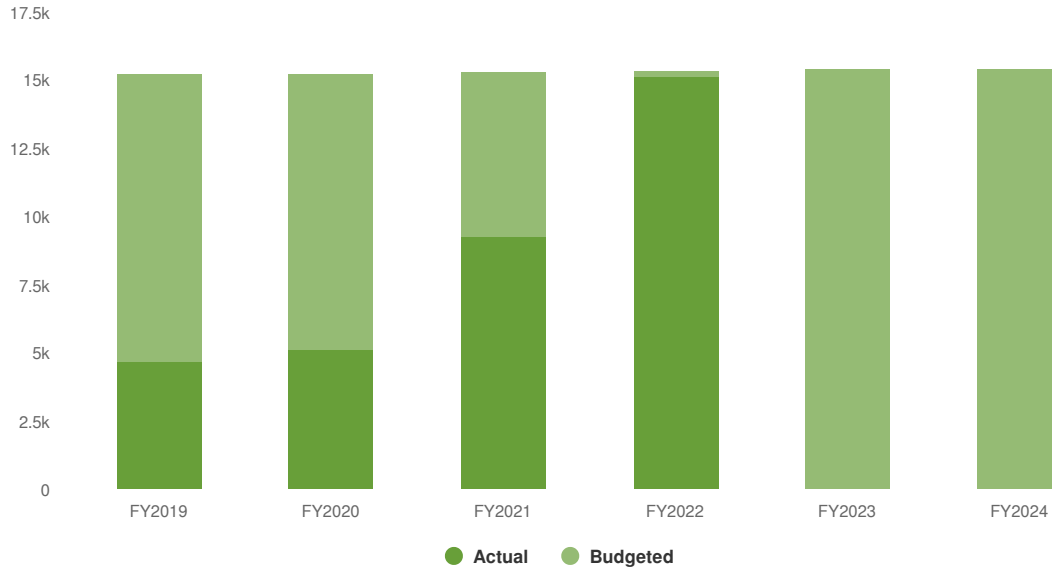
ACCOMPLISHMENTS
<ul style="list-style-type: none">• Combined, updated and drafted the new Natural Resources Section of the POCD (formerly the Water Resources and Conservation & Open Space chapter of the POCD).• Drafted updates to the Cultural & Historic Resources Section of the POCD.• Continued to reformat POCD.• Compiled information to update the 2006 Sidewalk Map GIS layer.
MAJOR OBJECTIVES 2023-2024
<ul style="list-style-type: none">• Draft new Infrastructure Section of the POCD.• Updates to the remaining sections of the POCD into one reformatted document; begin public comment and adopt updated PODC in its entirety in 2023.• Begin workshops to draft updates to the Natural Hazard Mitigation Plan for adoption by 2025.• Complete 2023 sidewalk map GIS layer update and post to website.
KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none">• 18 meetings.• 1 subdivision approval.• 1 lot-line change approvals.• 17 approvals of town initiatives consistent with the Town Plan.• 9 workshop meeting to draft updates to the POCD.

Expenditures Summary

\$15,387 **-\$2**
(-0.01% vs. prior year)



Planning Commission Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$2,975	\$1,725	\$3,000	\$3,000	\$0	0%
Total Salaries & Wages:	\$2,975	\$1,725	\$3,000	\$3,000	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$228	\$132	\$230	\$230	\$0	-0.2%
WORKERS' COMPENSATION	\$8	\$4	\$8	\$7	-\$1	-12.5%
Total Employee Benefits:	\$236	\$136	\$238	\$237	-\$1	-0.6%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$7,000	\$12,948	\$7,000	\$7,000	\$0	0%
PROFESSIONAL EDUCATIONAL	\$300	\$0	\$300	\$300	\$0	0%
ADVERTISING	\$750	\$195	\$750	\$750	\$0	0%
PRINTING & BINDING	\$3,000	\$0	\$3,000	\$3,000	\$0	0%
GENERAL SUPPLIES	\$1,000	\$135	\$1,000	\$1,000	\$0	0%
DUES & FEES	\$100	\$0	\$100	\$100	\$0	0%
Total Operational Expense:	\$12,150	\$13,278	\$12,150	\$12,150	\$0	0%
Total Expense Objects:	\$15,361	\$15,139	\$15,388	\$15,387	-\$1	0%



Zoning Board of Appeals - 415502



Chuck Gadon, Chairman

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.

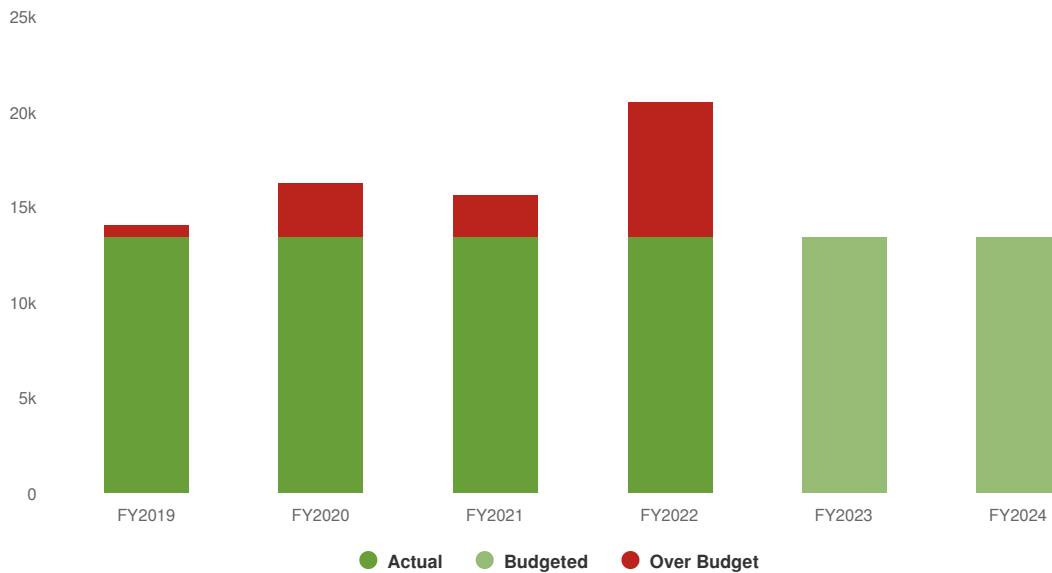
KEY PERFORMANCE INDICATORS

- **12 meetings**
- **29 petitions** to appeal zoning regulations or compliance.
- **14 reviews** of Coastal Site Plans.
- **2 educational workshops.**

Expenditures Summary

\$13,408 **\$0**
(0.00% vs. prior year)

Zoning Board of Appeals Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$2,036	\$2,090	\$2,000	\$2,000	\$0	0%
Total Salaries & Wages:	\$2,036	\$2,090	\$2,000	\$2,000	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$156	\$168	\$153	\$153	\$0	0%
WORKERS' COMPENSATION	\$6	\$6	\$5	\$5	\$0	0%
Total Employee Benefits:	\$162	\$174	\$158	\$158	\$0	0%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$7,250	\$15,075	\$7,250	\$7,250	\$0	0%
PROFESSIONAL EDUCATIONAL	\$200	\$0	\$200	\$200	\$0	0%
ADVERTISING	\$3,600	\$2,972	\$3,600	\$3,600	\$0	0%
GENERAL SUPPLIES	\$200	\$200	\$200	\$200	\$0	0%
Total Operational Expense:	\$11,250	\$18,247	\$11,250	\$11,250	\$0	0%
Total Expense Objects:	\$13,448	\$20,511	\$13,408	\$13,408	\$0	0%



Zoning Commission - 415501



Robert Friedmann, Chairman

The Zoning Commission regulates land use and enforces its regulations for the protection of 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.

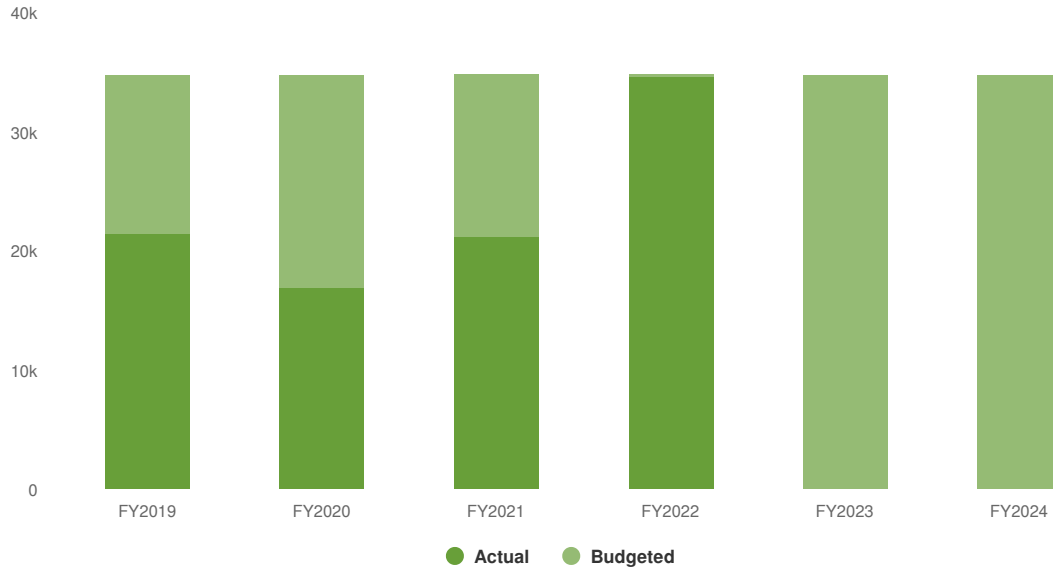
ACCOMPLISHMENTS
<ul style="list-style-type: none">• Updated regulations to address problematic and outdated regulations.• Lifted cannabis moratorium and adopted regulations for retail cannabis sales.• Moratorium on drive-through businesses.• Continued to approve alternatives to the single-family dwelling unit. A total of 13 affordable housing units, new accessory dwelling units and mixed-use apartments were approved in FY 2021-2022.
MAJOR OBJECTIVES 2023-2024
<ul style="list-style-type: none">• Revisit problematic/outdated regulations and update.
KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none">• 21 meetings• 11 petitions to amend regulations.• 14 permits for Special Exception including 2 new mixed-use apartments.• 4 permits for Site Plan including 6 new affordable housing units.• 4 reviews of Coastal Site Plans.• 3 renewals for Gravel Pit Operations Permits.• 62 renewals for Accessory Apartment Permits.• 5 permits for Accessory Apartment Units (3 detached and 2 attached).• 53 renewals for Restaurant Outdoor Seating Permits.• 16 pre-application reviews with developers.• 190 administrative permits• 45 signs

Expenditures Summary

\$34,716 **-\$1**
(0.00% vs. prior year)



Zoning Commission Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$4,072	\$5,560	\$4,000	\$4,000	\$0	0%
Total Salaries & Wages:	\$4,072	\$5,560	\$4,000	\$4,000	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$311	\$438	\$306	\$306	\$0	0%
WORKERS' COMPENSATION	\$11	\$14	\$11	\$10	-\$1	-9.1%
Total Employee Benefits:	\$322	\$452	\$317	\$316	-\$1	-0.3%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$25,000	\$23,778	\$25,000	\$25,000	\$0	0%
PROFESSIONAL EDUCATIONAL	\$400	\$0	\$400	\$400	\$0	0%
ADVERTISING	\$3,000	\$3,578	\$3,000	\$3,000	\$0	0%
PRINTING & BINDING	\$1,500	\$1,043	\$1,500	\$1,500	\$0	0%
GENERAL SUPPLIES	\$500	\$200	\$500	\$500	\$0	0%
Total Operational Expense:	\$30,400	\$28,599	\$30,400	\$30,400	\$0	0%
Total Expense Objects:	\$34,794	\$34,611	\$34,717	\$34,716	-\$1	0%



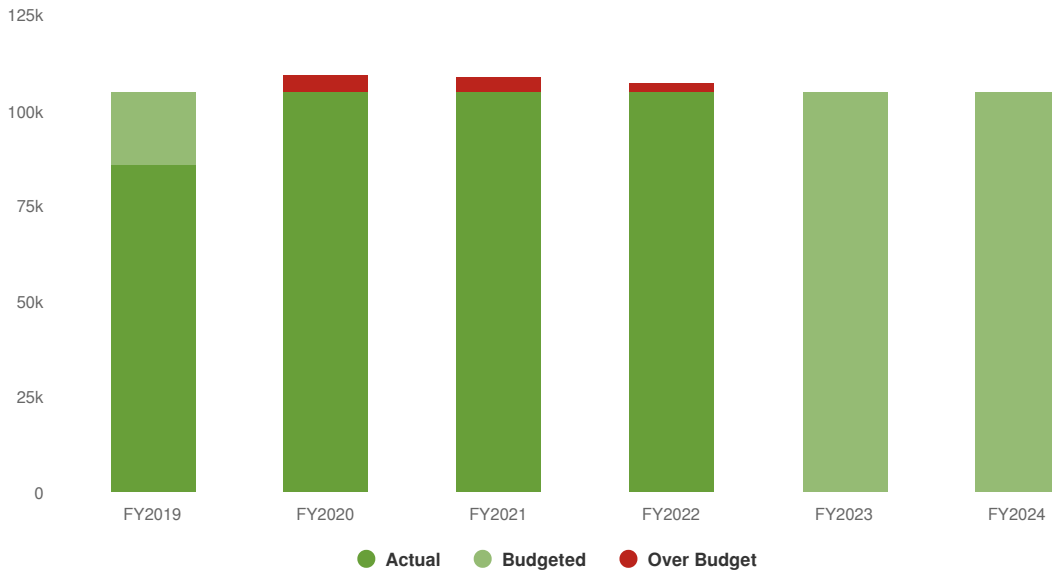
Legal Services - 413900

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.

Expenditures Summary

\$105,000 **\$0**
(0.00% vs. prior year)

Legal Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Operational Expense						
PURCHASED PROFESSIONAL SE	\$0	\$11,952	\$0	\$0	\$0	0%
LEGAL SERVICES	\$105,000	\$95,528	\$105,000	\$105,000	\$0	0%
Total Operational Expense:	\$105,000	\$107,480	\$105,000	\$105,000	\$0	0%
Total Expense Objects:	\$105,000	\$107,480	\$105,000	\$105,000	\$0	0%



Political Sub Divisions - 417700

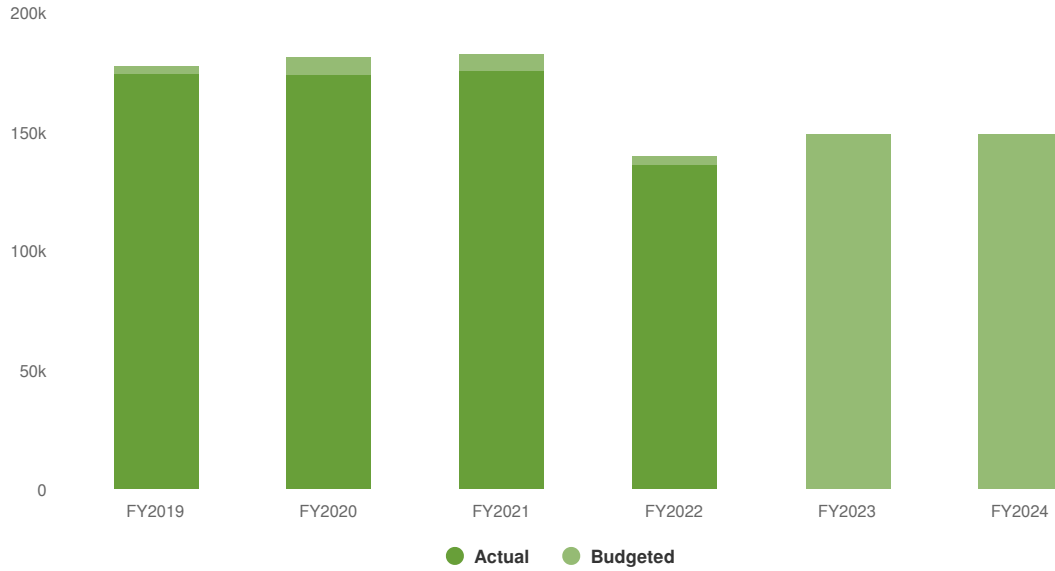
Entity	Vendor #	Amount
CT River Coastal	11224	1,922
Probate Court	50006	5,888
Regional Mental Health		0.00
CT Conference of Municipalities	10362	7,000
Shoreline Soup Kitchen	11568	7,500
Riverside Cemetery Association	10740	2,000
RiverCOG	11112	13,036
Estuary Transit District	11163	33,785
Old Saybrook Historical Society	10017	5,000
Middlesex County Substance Abuse	50028	500
Healthy Communities/Healthy Youth		1,000
Memorial Day Parade		3,000
Torchlight Parade		3,000
Middlesex Paramedics	10405	10,200
The Estuary	11161	45,000
CT Council of Small Towns	50010	1,175
Family Fun Day		500
Cypress Cemetery	10018	2,000
Waste Recycling Task Force		750
Hope Partnership	50679	1,000
		149,256

Expenditures Summary

\$149,256 **\$513**
 (0.34% vs. prior year)



Political Sub Divisions Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Operational Expense						
PURCHASED PROFESSIONAL SE	\$139,556	\$135,866	\$148,743	\$149,256	\$513	0.3%
Total Operational Expense:	\$139,556	\$135,866	\$148,743	\$149,256	\$513	0.3%
Total Expense Objects:	\$139,556	\$135,866	\$148,743	\$149,256	\$513	0.3%



Registrar of Voters - 414900

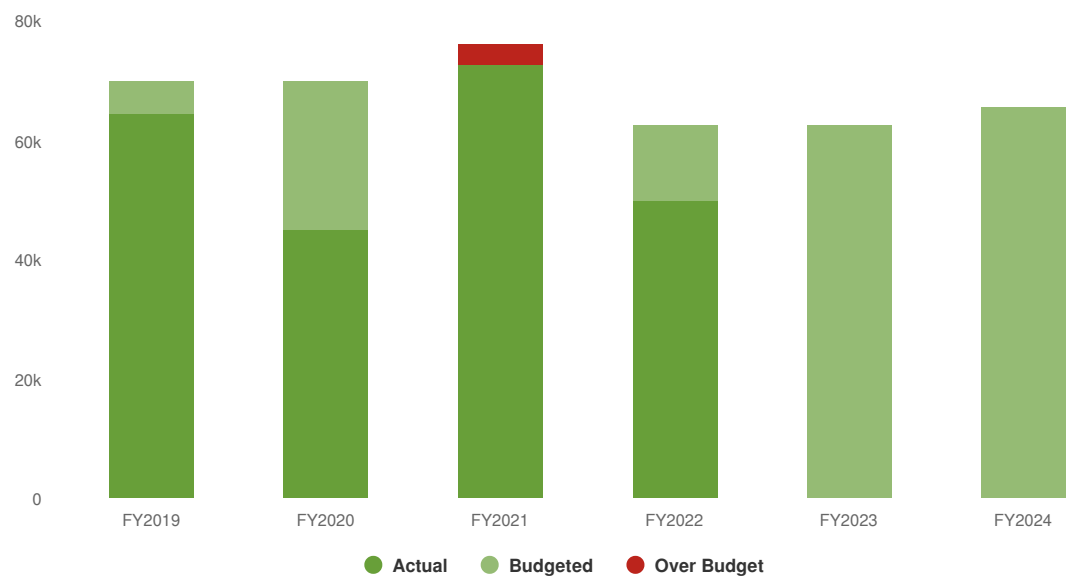
Joan Broadhurst (R) and Joan Strickland (D)
Registrars

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.

Expenditures Summary

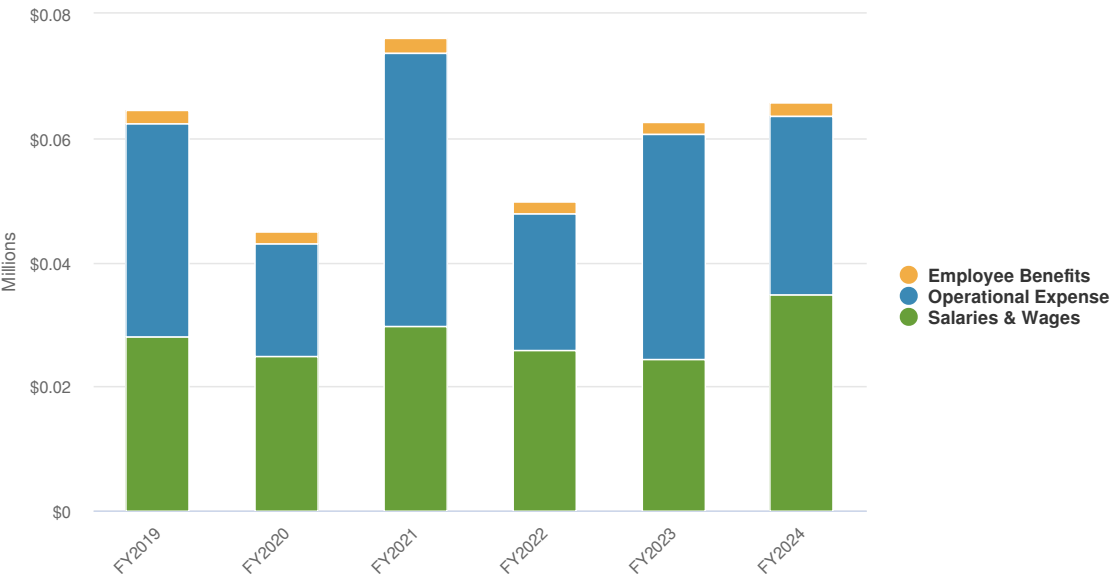
\$65,643 **\$2,964**
(4.73% vs. prior year)

Registrar of Voters Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$24,500	\$24,500	\$24,500	\$27,112	\$2,612	10.7%
EXTRA PERSONNEL				\$5,600	\$5,600	N/A
PART TIME/SEASONAL EMPLOY	\$0	\$1,259	\$0	\$2,000	\$2,000	N/A
Total Salaries & Wages:	\$24,500	\$25,759	\$24,500	\$34,712	\$10,212	41.7%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$1,874	\$1,971	\$1,874	\$1,921	\$47	2.5%
WORKERS' COMPENSATION	\$66	\$66	\$55	\$60	\$5	9.1%
Total Employee Benefits:	\$1,940	\$2,037	\$1,929	\$1,981	\$52	2.7%
Operational Expense						
OFFICIAL/ADMIN SERVICES	\$10,000	\$10,172	\$10,000	\$10,000	\$0	0%
PROFESSIONAL EDUCATIONAL	\$1,200	\$120	\$1,200	\$1,200	\$0	0%
AUDIT/ACCOUNTING SERVICES	\$1,000	\$0	\$1,000	\$1,000	\$0	0%
REPAIRS & MAINTENANCE	\$2,000	\$1,350	\$2,000	\$1,500	-\$500	-25%
CUSTODIAL SERVICES	\$1,600	\$143	\$1,600	\$0	-\$1,600	-100%
COMMUNICATIONS	\$1,500	\$1,643	\$1,500	\$1,500	\$0	0%
POSTAGE	\$950	\$1,220	\$950	\$1,300	\$350	36.8%
PRINTING & BINDING	\$250	\$405	\$250	\$350	\$100	40%
TRAVEL REIMBURSEMENT	\$450	\$0	\$450	\$0	-\$450	-100%
GENERAL SUPPLIES	\$800	\$106	\$800	\$100	-\$700	-87.5%
ADMIN SUPPLIES	\$6,000	\$2,570	\$6,000	\$4,000	-\$2,000	-33.3%
PERIODICALS	\$7,000	\$3,564	\$7,000	\$7,000	\$0	0%
SUPPLIES - TECHNOLOGY REL	\$3,500	\$790	\$3,500	\$1,000	-\$2,500	-71.4%
Total Operational Expense:	\$36,250	\$22,083	\$36,250	\$28,950	-\$7,300	-20.1%
Total Expense Objects:	\$62,690	\$49,879	\$62,679	\$65,643	\$2,964	4.7%



Retiree Health Insurance - 414200

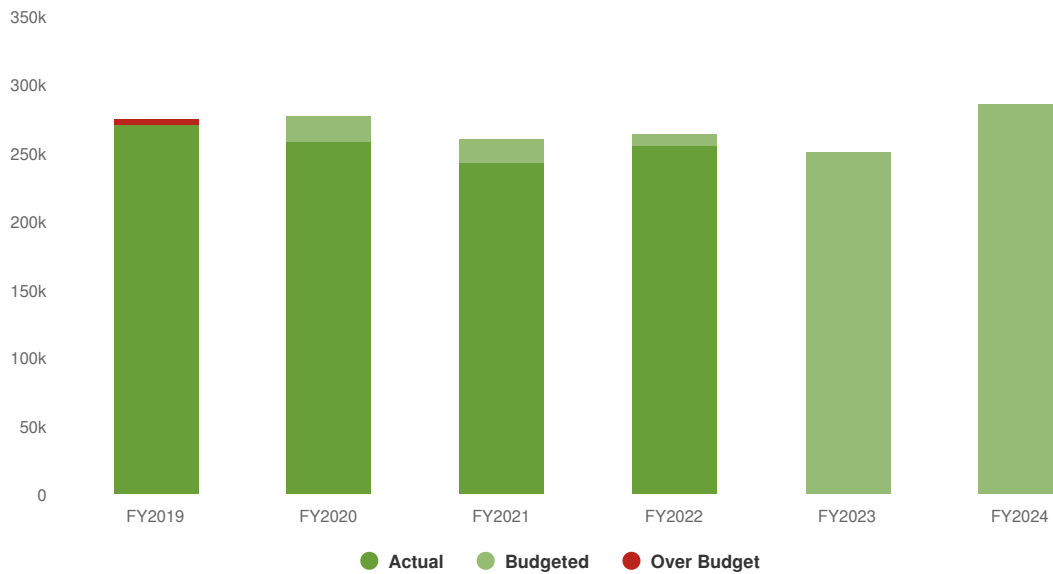
Retirement benefits include health, dental and life insurance for eligible participants.

Expenditures Summary

\$286,100 **\$35,250**

(14.05% vs. prior year)

Retiree Health Insurance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Employee Benefits						
GROUP INSURANCE	\$38,000	\$40,105	\$38,590	\$42,600	\$4,010	10.4%
RETIREE >65 HEALTH	\$147,000	\$139,328	\$154,676	\$146,000	-\$8,676	-5.6%
RETIREE < 65 HEALTH	\$63,000	\$64,420	\$45,432	\$83,000	\$37,568	82.7%
DENTAL INSURANCE	\$16,000	\$11,770	\$12,152	\$14,500	\$2,348	19.3%
Total Employee Benefits:	\$264,000	\$255,623	\$250,850	\$286,100	\$35,250	14.1%
Total Expense Objects:	\$264,000	\$255,623	\$250,850	\$286,100	\$35,250	14.1%



Selectmen - 411100



Carl P. Fortuna, Jr., First Selectman

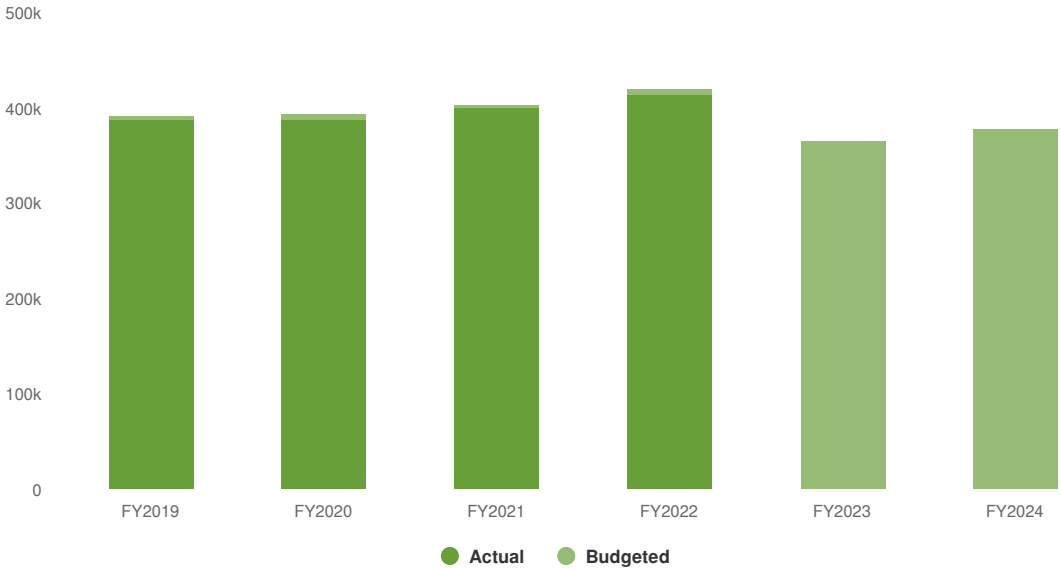
The Board of Selectmen consists of three members. The term of office for the members is two years. Carl P. Fortuna, Jr. is the current first selectman and is the chief executive officer and chief administrative officer of the town. He serves as a non-voting, ex-officio member of all boards, commissions, 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
<ul style="list-style-type: none">• Managed FY22 budget and generated a \$1.5 million surplus.• Rainy day fund stands at 17% (up from 5% in 2011).• Managed the Town through the COVID-19 pandemic.• Continued sidewalk work in town; Received \$2m in grants for future sidewalk work.• Completed lights project at high school.• Installed public toilets at Saybrook Point and on Main Street.• Continued upgrading town building infrastructure.• Successfully onboarded multiple new employees
MAJOR OBJECTIVES 2023-2024
<ul style="list-style-type: none">• The first selectman currently sits on the board of directors for multiple statewide organizations and will help steer state policy initiatives.• Will work towards final resolution of Old Saybrook's decades-long wastewater management issues.• Will actively seek Old Saybrook's share of new federal grant funds through the Infrastructure, Investment and Jobs ACT (IIJA).• Will seek to modernize the town transfer station and encourage the reduction of waste town wide.• Will continue with town wide infrastructure upgrades.

Expenditures Summary - Department 411100

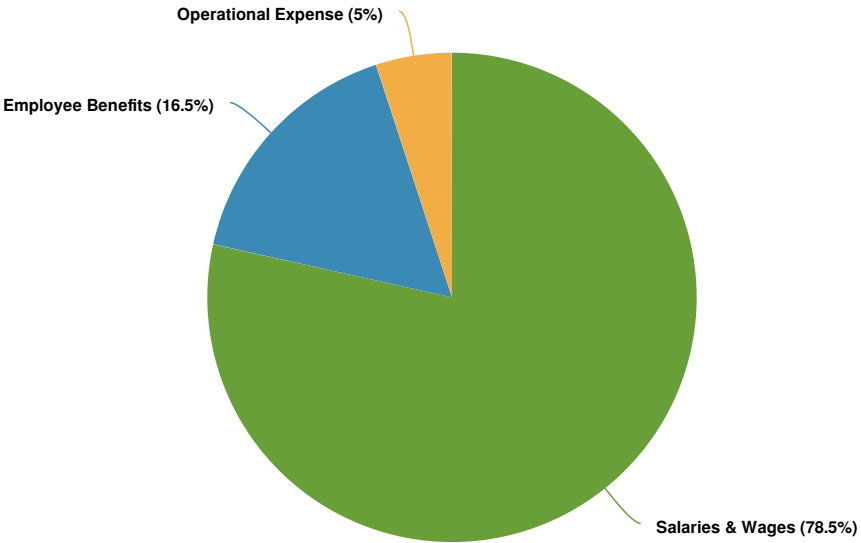
\$377,416 **\$13,383**
(3.68% vs. prior year)

Selectmen Proposed and Historical Budget vs. Actual

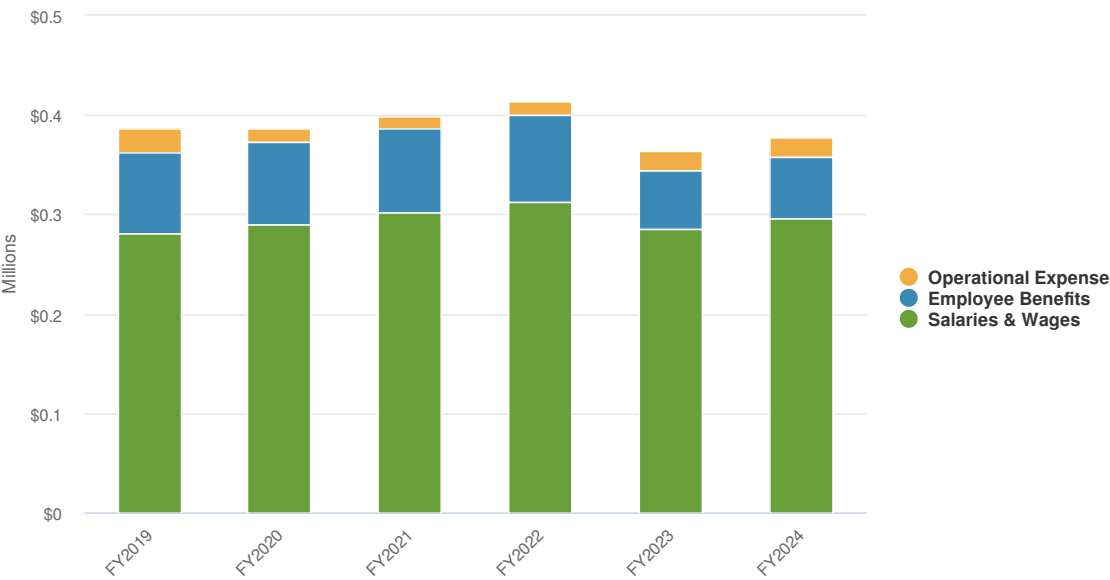


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$309,412	\$312,511	\$283,595	\$294,143	\$10,548	3.7%
VACATION DAY COVERAGE	\$2,100	\$0	\$2,100	\$2,100	\$0	0%
OVERTIME	\$0	\$205	\$0	\$0	\$0	0%
Total Salaries & Wages:	\$311,512	\$312,716	\$285,695	\$296,243	\$10,548	3.7%
Employee Benefits						
GROUP INSURANCE	\$2,264	\$2,042	\$1,872	\$1,869	-\$3	-0.2%
EMPLOYER SHARE SOCIAL SEC	\$23,919	\$23,465	\$22,009	\$22,655	\$646	2.9%
RETIREMENT CONTRIBUTIONS	\$23,497	\$23,665	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$2,549	\$2,766	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$835	\$843	\$557	\$626	\$69	12.4%
HEALTH INSURANCE	\$34,899	\$33,171	\$33,675	\$35,668	\$1,993	5.9%
DENTAL INSURANCE	\$1,456	\$1,185	\$1,300	\$1,430	\$130	10%
Total Employee Benefits:	\$89,419	\$87,137	\$59,413	\$62,248	\$2,835	4.8%
Operational Expense						
PROFESSIONAL EDUCATIONAL	\$2,300	\$1,843	\$2,300	\$2,300	\$0	0%
OTHER PURCHASED PROFESSIO	\$8,500	\$2,862	\$8,500	\$8,500	\$0	0%
COMMUNICATIONS	\$800	\$322	\$800	\$800	\$0	0%
POSTAGE	\$1,200	\$1,294	\$1,200	\$1,200	\$0	0%
ADVERTISING	\$4,100	\$6,371	\$4,100	\$4,100	\$0	0%
GENERAL SUPPLIES	\$1,700	\$1,107	\$1,700	\$1,700	\$0	0%
DUES & FEES	\$325	\$260	\$325	\$325	\$0	0%
Total Operational Expense:	\$18,925	\$14,059	\$18,925	\$18,925	\$0	0%
Total Expense Objects:	\$419,856	\$413,912	\$364,033	\$377,416	\$13,383	3.7%



Tax Collector - 413500

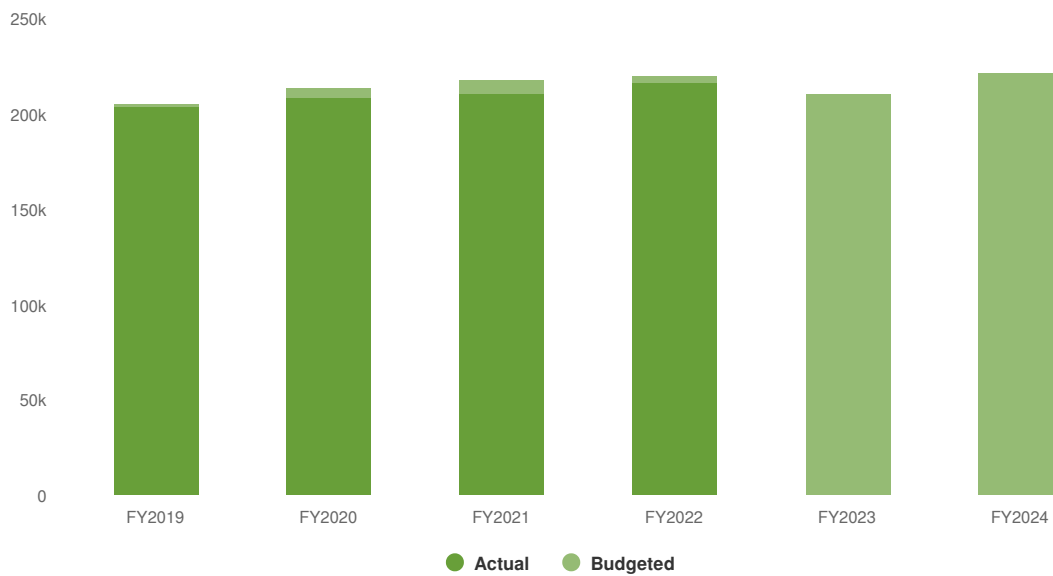
Carol Rzasa, Tax Collector

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.

Expenditures Summary

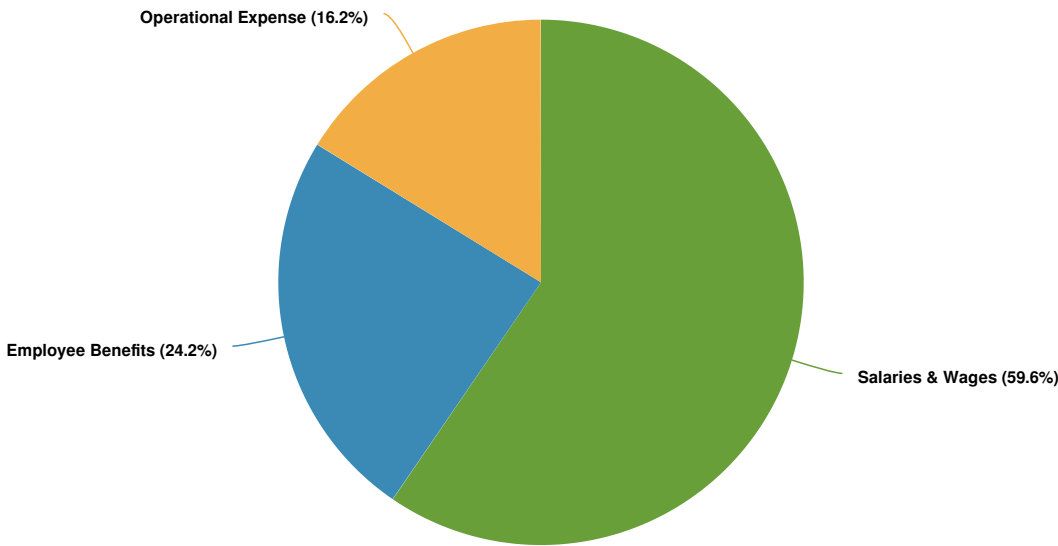
\$221,355 **\$10,900**
(5.18% vs. prior year)

Tax Collector Proposed and Historical Budget vs. Actual

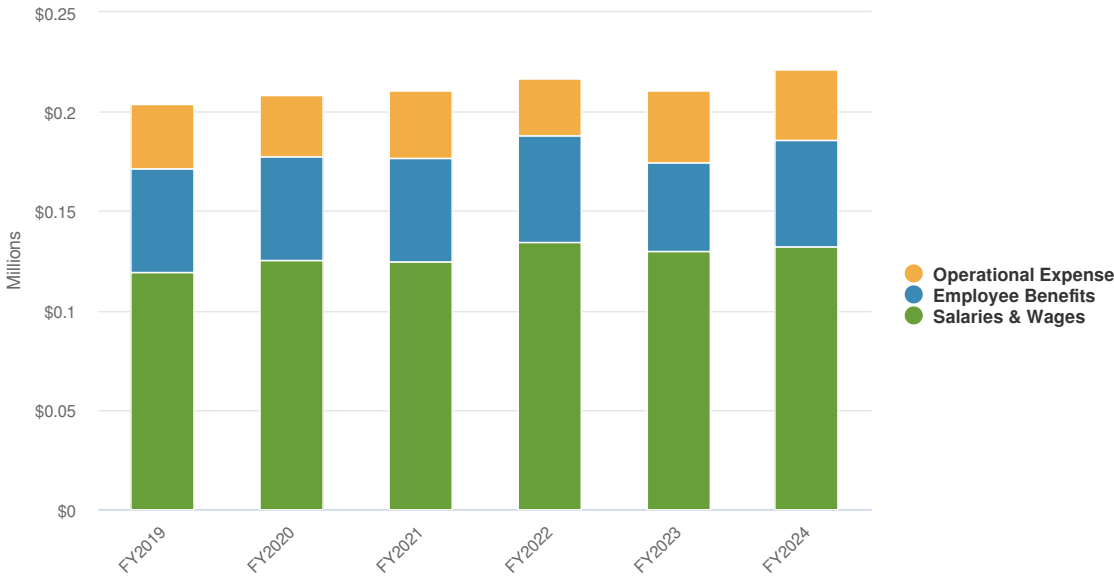


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$126,928	\$134,342	\$129,749	\$131,339	\$1,590	1.2%
OVERTIME	\$1,100	\$0	\$500	\$500	\$0	0%
OTHER SALARIES	\$1,500	\$0	\$0	\$0	\$0	0%
Total Salaries & Wages:	\$129,528	\$134,342	\$130,249	\$131,839	\$1,590	1.2%
Employee Benefits						
GROUP INSURANCE	\$923	\$789	\$836	\$849	\$13	1.5%
EMPLOYER SHARE SOCIAL SEC	\$9,710	\$9,980	\$10,125	\$10,162	\$37	0.4%
RETIREMENT CONTRIBUTIONS	\$11,424	\$9,552	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$0	\$1,437	\$0	\$10,507	\$10,507	N/A
WORKERS' COMPENSATION	\$149	\$362	\$110	\$120	\$10	9.1%
HEALTH INSURANCE	\$31,847	\$30,561	\$31,957	\$30,700	-\$1,257	-3.9%
DENTAL INSURANCE	\$1,456	\$1,029	\$1,300	\$1,300	\$0	0%
Total Employee Benefits:	\$55,509	\$53,710	\$44,328	\$53,638	\$9,310	21%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$18,775	\$18,292	\$19,328	\$19,328	\$0	0%
OTHER PROFESSIONAL SERVIC	\$250	\$500	\$250	\$250	\$0	0%
POSTAGE	\$14,500	\$7,178	\$14,500	\$14,500	\$0	0%
ADVERTISING	\$800	\$982	\$800	\$800	\$0	0%
GENERAL SUPPLIES	\$500	\$1,246	\$500	\$500	\$0	0%
DUES & FEES	\$500	\$210	\$500	\$500	\$0	0%
Total Operational Expense:	\$35,325	\$28,408	\$35,878	\$35,878	\$0	0%
Total Expense Objects:	\$220,362	\$216,460	\$210,455	\$221,355	\$10,900	5.2%



Town Clerk - 414701



Sarah V. Becker, Town Clerk

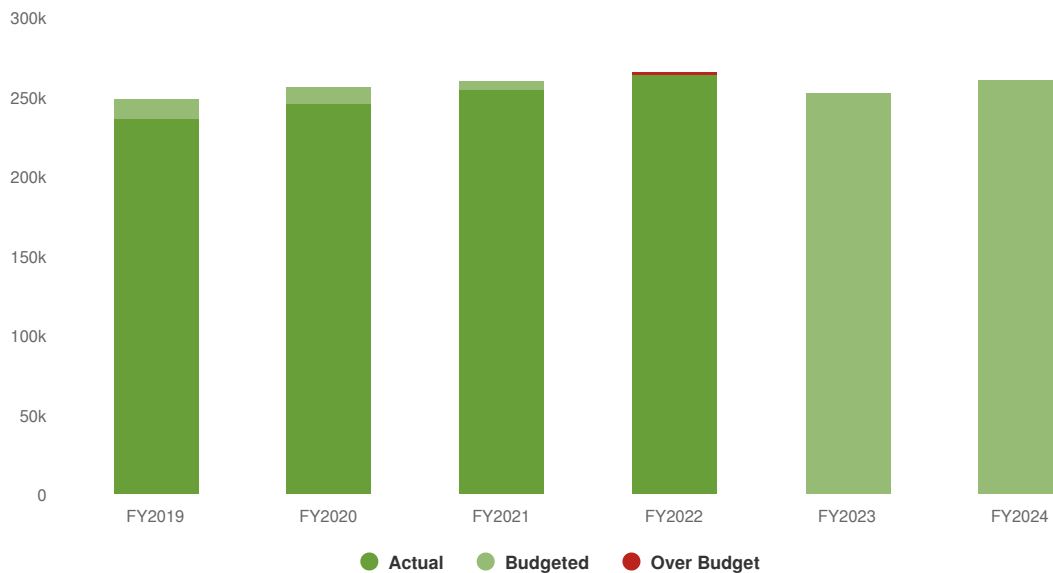
The Town Clerk serves as the Registrar of Vital Statistics and is responsible for recording all births, marriages and deaths that occur in the town. Part of that care involves preservation and conservation of both historical and modern records, including: land records, genealogy, maps, minutes of boards 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 town clerk's office is to safeguard the Town's archive for future generations of Old Saybrook residents.

- Town clerk fees and conveyance taxes FY22: \$677,966.00

Expenditures Summary

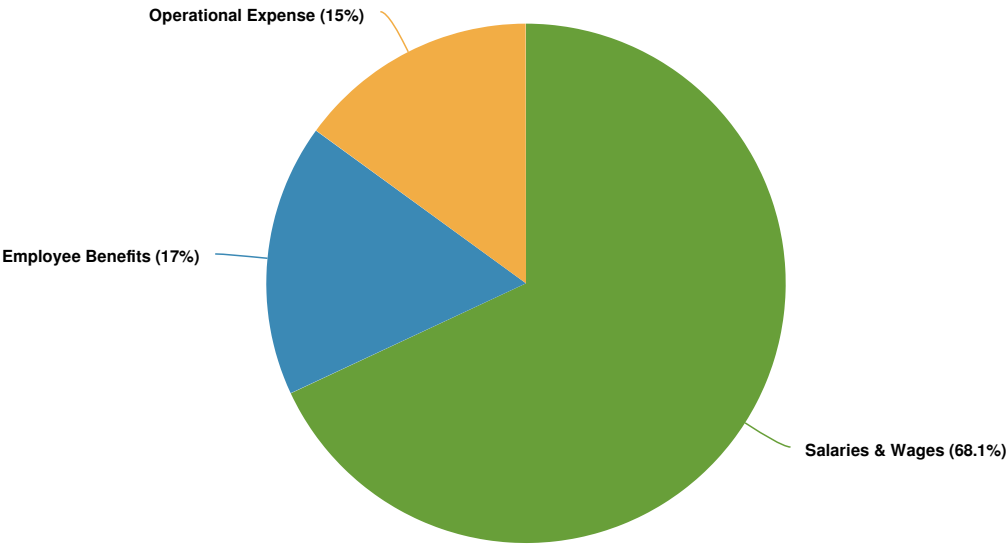
\$261,752 **\$9,365**
(3.71% vs. prior year)

Town Clerk Proposed and Historical Budget vs. Actual

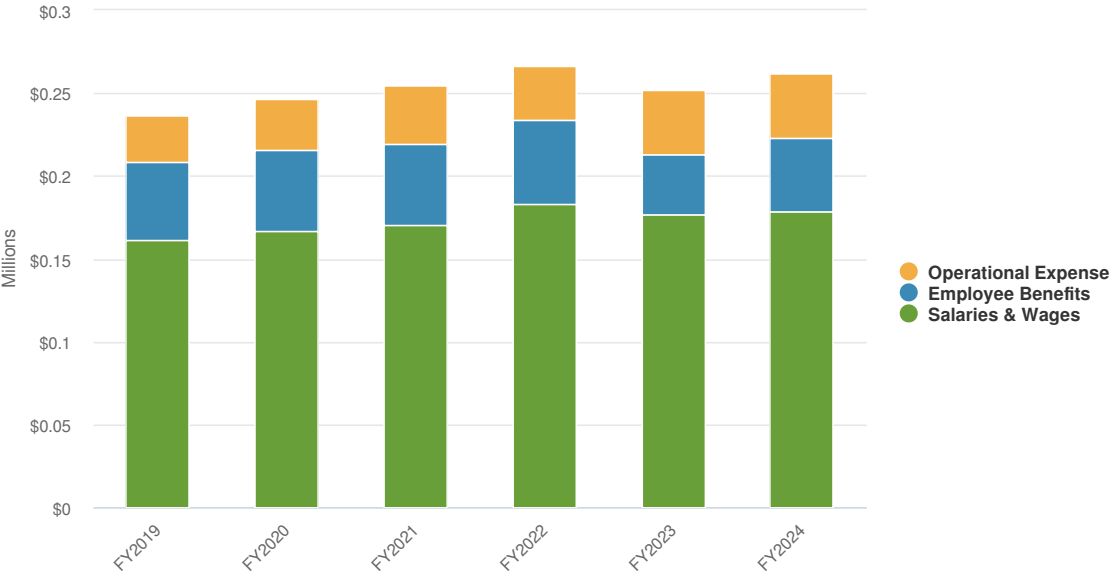


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$172,033	\$182,705	\$175,959	\$177,123	\$1,164	0.7%
OVERTIME	\$1,000	\$0	\$1,000	\$1,000	\$0	0%
Total Salaries & Wages:	\$173,033	\$182,705	\$176,959	\$178,123	\$1,164	0.7%
Employee Benefits						
GROUP INSURANCE	\$953	\$813	\$863	\$887	\$24	2.7%
EMPLOYER SHARE SOCIAL SEC	\$13,161	\$14,499	\$13,537	\$13,626	\$89	0.7%
RETIREMENT CONTRIBUTIONS	\$15,483	\$13,963	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$0	\$541	\$0	\$7,839	\$7,839	N/A
WORKERS' COMPENSATION	\$464	\$519	\$346	\$428	\$82	23.7%
HEALTH INSURANCE	\$20,874	\$19,825	\$20,754	\$20,869	\$115	0.6%
DENTAL INSURANCE	\$832	\$609	\$728	\$780	\$52	7.1%
Total Employee Benefits:	\$51,767	\$50,769	\$36,228	\$44,429	\$8,201	22.6%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$34,000	\$30,850	\$34,000	\$34,000	\$0	0%
POSTAGE	\$2,300	\$1,048	\$2,300	\$2,300	\$0	0%
SUPPLIES	\$1,000	\$278	\$1,000	\$1,000	\$0	0%
GENERAL SUPPLIES	\$600	\$342	\$600	\$600	\$0	0%
OTHER SUPPLIES	\$500	\$0	\$500	\$500	\$0	0%
DUES & FEES	\$800	\$510	\$800	\$800	\$0	0%
Total Operational Expense:	\$39,200	\$33,028	\$39,200	\$39,200	\$0	0%
Total Expense Objects:	\$264,000	\$266,502	\$252,387	\$261,752	\$9,365	3.7%

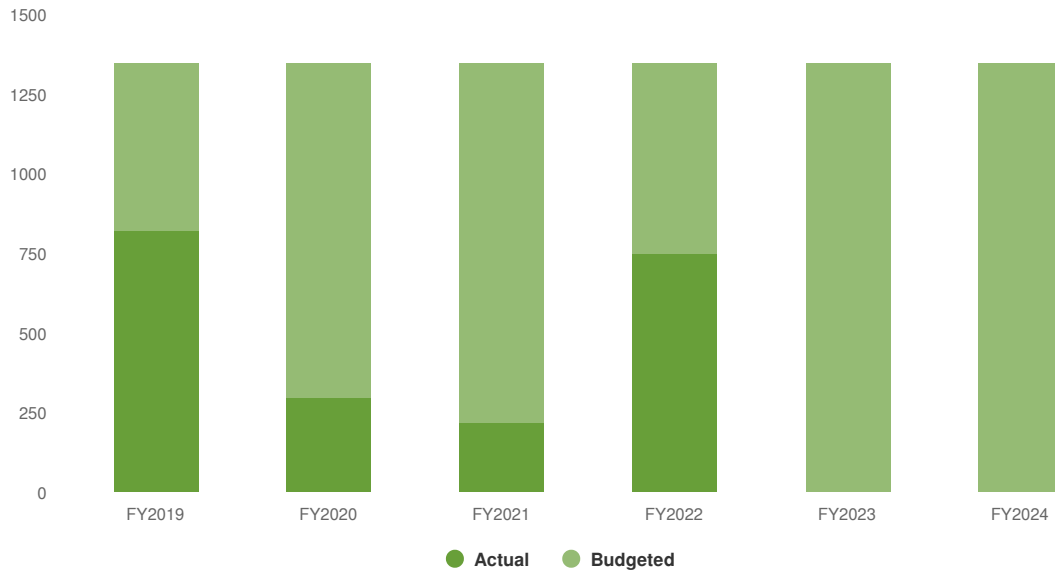


Vital Statistics - 414702

Expenditures Summary

\$1,350 **\$0**
(0.00% vs. prior year)

Vital Statistics Proposed and Historical Budget vs. Actual



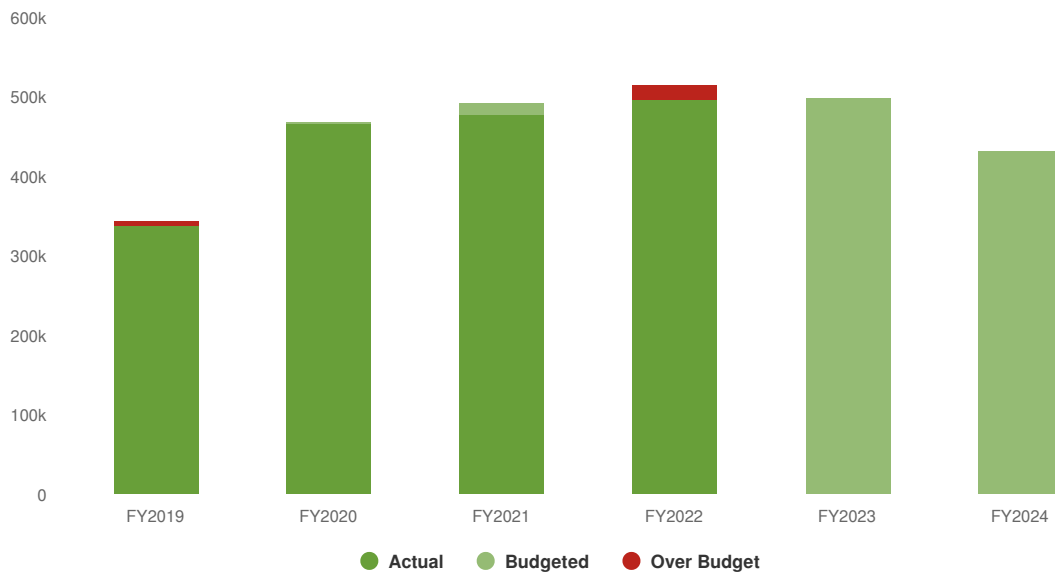
Town Hall - 419900

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 Town Hall budget includes maintenance of the Town Hall building. Personnel dedicated to this cost center include the facilities manager, and four Town Hall Administrative Assistants ("THAA"). The THAA supports the clerical and administrative requirements of various town hall departments, thereby reducing dedicated clerical support per department. The THAA are cross-trained to interact with the community on all aspects of town business.

Expenditures Summary

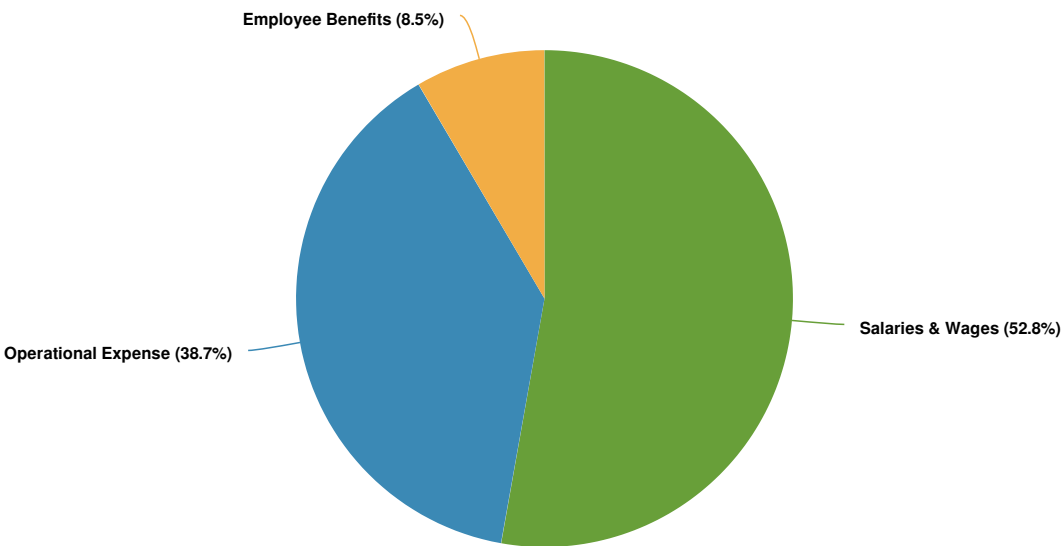
\$431,811 **-\$66,007**
(-13.26% vs. prior year)

Town Hall Proposed and Historical Budget vs. Actual

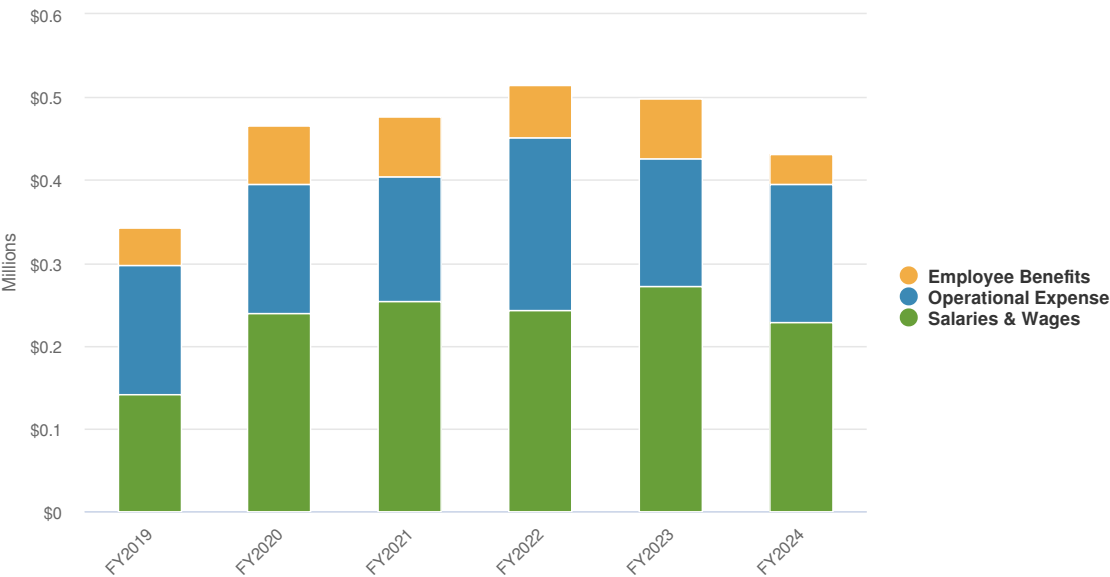


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 BoF Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$253,724	\$242,042	\$261,549	\$228,004	-\$33,545	-12.8%
OVERTIME	\$10,000	\$723	\$10,000	\$0	-\$10,000	-100%
ADVANCE PAY	\$0	\$1,031	\$0	\$0	\$0	0%
Total Salaries & Wages:	\$263,724	\$243,796	\$271,549	\$228,004	-\$43,545	-16%
Employee Benefits						
GROUP INSURANCE	\$344	\$194	\$313	\$313	\$0	0%
EMPLOYER SHARE SOCIAL SEC	\$19,410	\$17,332	\$20,773	\$17,442	-\$3,331	-16%
RETIREMENT CONTRIBUTIONS	\$5,061	\$7,193	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$14,247	\$11,244	\$11,451	\$8,550	-\$2,901	-25.3%
WORKERS' COMPENSATION	\$3,604	\$1,719	\$2,606	\$21	-\$2,585	-99.2%
HEALTH INSURANCE	\$34,947	\$25,259	\$35,962	\$8,736	-\$27,226	-75.7%
DENTAL INSURANCE	\$1,378	\$687	\$1,144	\$1,144	\$0	0%
OTHER EMPLOYEE BENEFITS	\$300	\$0	\$300	\$300	\$0	0%
Total Employee Benefits:	\$79,291	\$63,628	\$72,549	\$36,507	-\$36,042	-49.7%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$0	\$1,400	\$0	\$0	\$0	0%
SEPTIC CLEANING/HAUL	\$300	\$540	\$300	\$300	\$0	0%
REPAIRS & MAINTENANCE	\$0	\$32,294	\$0	\$0	\$0	0%
BUILDING MAINTENANCE	\$35,000	\$49,155	\$35,000	\$40,000	\$5,000	14.3%
FIRE / SECURITY MAINTENAN	\$0	\$588	\$0	\$0	\$0	0%
HVAC MAINTENANCE	\$20,500	\$21,244	\$20,500	\$20,500	\$0	0%
RENTALS	\$500	\$2,266	\$500	\$500	\$0	0%
SUPPLIES	\$16,420	\$29,126	\$16,420	\$20,000	\$3,580	21.8%
GENERAL SUPPLIES	\$4,000	\$2,710	\$4,000	\$4,000	\$0	0%
NATURAL GAS	\$19,000	\$17,480	\$19,000	\$19,000	\$0	0%
ELECTRICITY	\$58,000	\$51,040	\$58,000	\$63,000	\$5,000	8.6%
Total Operational Expense:	\$153,720	\$207,843	\$153,720	\$167,300	\$13,580	8.8%
Total Expense Objects:	\$496,735	\$515,267	\$497,818	\$431,811	-\$66,007	-13.3%



Treasurer - 413700



Barbara Labriola, Treasurer

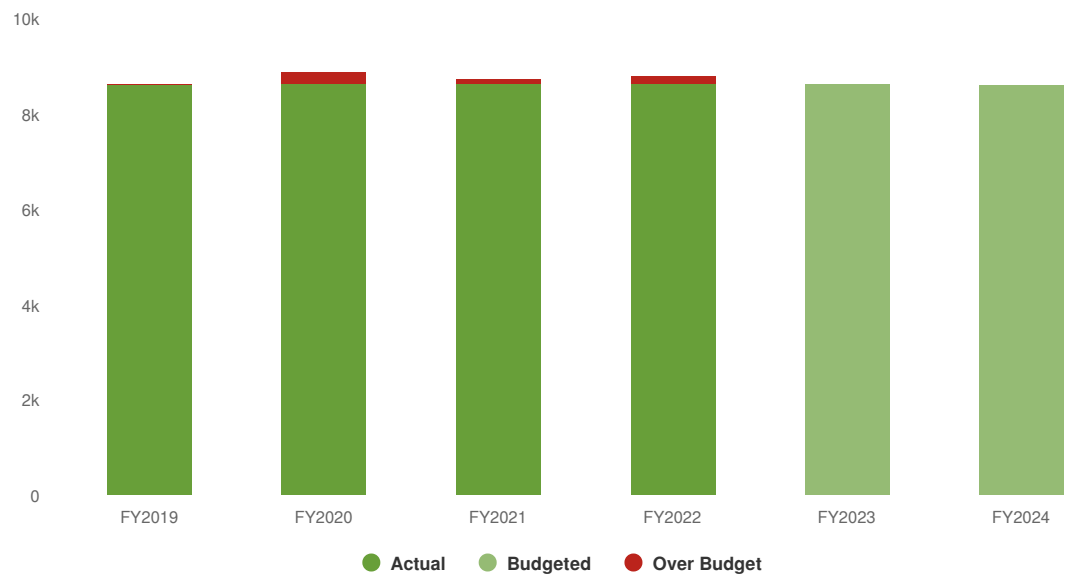
Connecticut General Statutes (CGS) Sec. 7-80: "The Town Treasurer shall receive all money belonging to the town, pay it out on the order of the proper authority and keep a record of all moneys received and when received and of all moneys paid out, when, for what and upon whose authority."

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.

Expenditures Summary

\$8,631 ^{-\$3}
(-0.03% vs. prior year)

Treasurer Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$8,000	\$8,164	\$8,000	\$8,000	\$0	0%
Total Salaries & Wages:	\$8,000	\$8,164	\$8,000	\$8,000	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$612	\$627	\$612	\$612	\$0	0%
WORKERS' COMPENSATION	\$22	\$23	\$22	\$19	-\$3	-13.6%
Total Employee Benefits:	\$634	\$650	\$634	\$631	-\$3	-0.5%
Total Expense Objects:	\$8,634	\$8,814	\$8,634	\$8,631	-\$3	0%

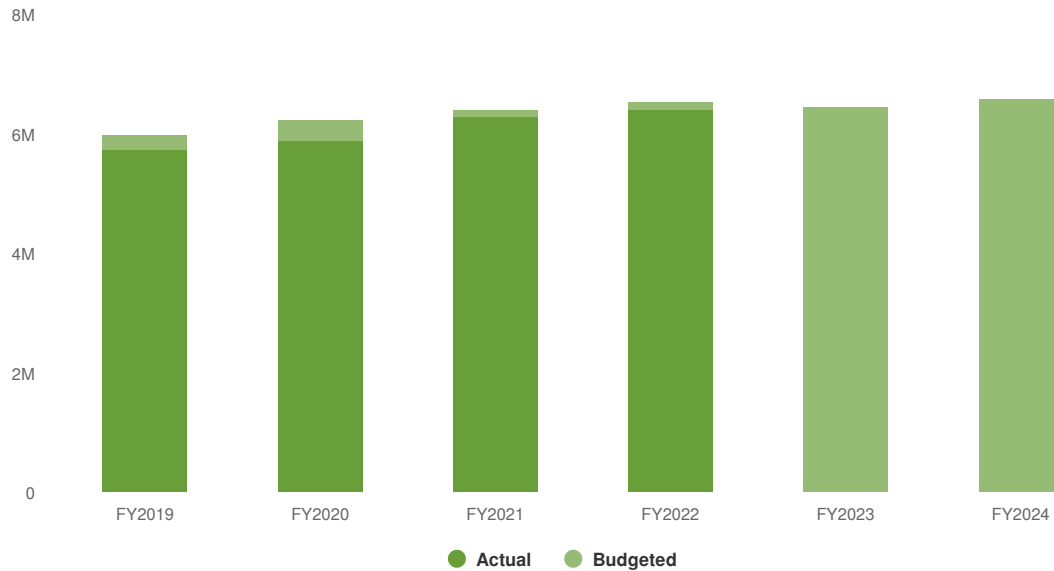


Public Safety

Expenditures Summary

\$6,597,194 **\$138,170**
(2.14% vs. prior year)

Public Safety Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expenditures						
Public Safety						
Police Department						
PD - Field Service						
REGULAR EMPLOYEES	\$2,274,266	\$2,156,751	\$2,349,149	\$2,395,452	\$46,303	2%
VACATION DAY COVERAGE	\$150,743	\$79,775	\$111,547	\$129,121	\$17,574	15.8%
ADDITIONAL HOURS	\$32,978	\$52,418	\$34,103	\$35,130	\$1,027	3%
EXTRA PERSONNEL	\$62,705	\$76,853	\$64,843	\$66,798	\$1,955	3%
PROFESSIONAL DEVELOPMENT	\$66,479	\$99,044	\$68,746	\$70,818	\$2,072	3%
SICK/INJURED	\$58,792	\$29,908	\$58,076	\$63,357	\$5,281	9.1%
SPECIAL ASSIGNMENT	\$21,831	\$6,041	\$22,575	\$23,256	\$681	3%



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
HOLIDAY REPLACEMENT	\$0	\$0	\$22,215	\$55,847	\$33,632	151.4%
GROUP INSURANCE	\$17,353	\$14,418	\$15,704	\$16,510	\$806	5.1%
EMPLOYER SHARE SOCIAL SEC	\$212,234	\$189,429	\$219,473	\$226,162	\$6,689	3%
RETIREMENT CONTRIBUTIONS	\$192,570	\$183,591	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$0	\$8,979	\$6,498	\$13,246	\$6,748	103.8%
HEALTH INSURANCE	\$395,948	\$394,144	\$442,497	\$417,350	-\$25,147	-5.7%
DENTAL INSURANCE	\$18,335	\$14,211	\$16,775	\$16,432	-\$343	-2%
LONGEVITY	\$13,500	\$13,500	\$14,200	\$13,100	-\$1,100	-7.7%
HOLIDAY PAYOUT	\$78,260	\$74,860	\$86,274	\$64,534	-\$21,740	-25.2%
DEGREE STIPEND	\$10,000	\$9,500	\$10,250	\$10,500	\$250	2.4%
K-9	\$20,720	\$15,000	\$21,192	\$21,666	\$474	2.2%
UNIFORM CLEANIN	\$36,030	\$83,043	\$35,340	\$35,340	\$0	0%
Total PD - Field Service:	\$3,662,744	\$3,501,465	\$3,599,457	\$3,674,618	\$75,161	2.1%
PD - Support Service						
REGULAR EMPLOYEES	\$532,288	\$490,558	\$583,208	\$610,231	\$27,023	4.6%
VACATION DAY COVERAGE	\$55,700	\$49,829	\$50,809	\$47,082	-\$3,727	-7.3%
ADDITIONAL HOURS	\$1,261	\$554	\$1,381	\$1,446	\$65	4.7%
EXTRA PERSONNEL	\$48,434	\$44,788	\$53,053	\$55,541	\$2,488	4.7%
PROFESSIONAL DEVELOPMENT	\$9,376	\$19,662	\$10,266	\$10,752	\$486	4.7%
SICK/INJURED	\$13,720	\$18,263	\$14,144	\$16,660	\$2,516	17.8%
SPECIAL ASSIGNMENT	\$1,632	\$6,106	\$1,786	\$1,871	\$85	4.8%
CLERICAL SUPPORT	\$75,858	\$70,141	\$65,155	\$67,373	\$2,218	3.4%
COMMUNITY SERVICE OFFICER	\$16,362	\$20,233	\$16,698	\$17,187	\$489	2.9%
IT SUPPORT	\$53,191	\$59,214	\$54,255	\$55,889	\$1,634	3%
CUSTODIAL	\$50,752	\$53,763	\$52,508	\$53,919	\$1,411	2.7%
GROUP INSURANCE	\$4,607	\$3,719	\$4,221	\$4,680	\$459	10.9%
EMPLOYER SHARE SOCIAL SEC	\$67,001	\$64,715	\$69,834	\$73,413	\$3,579	5.1%
RETIREMENT CONTRIBUTIONS	\$31,245	\$31,331	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$20,506	\$20,420	\$23,558	\$21,631	-\$1,927	-8.2%
WORKERS' COMPENSATION	\$0	\$3	\$0	\$0	\$0	0%
HEALTH INSURANCE	\$82,518	\$55,462	\$84,125	\$94,811	\$10,686	12.7%
DENTAL INSURANCE	\$3,328	\$1,671	\$2,964	\$3,510	\$546	18.4%
HOLIDAY PAYOUT	\$8,622	\$8,839	\$9,597	\$10,197	\$600	6.3%
DEGREE STIPEND	\$3,250	\$2,750	\$3,000	\$2,500	-\$500	-16.7%
UNIFORM CLEANIN	\$13,302	\$1,787	\$12,612	\$12,612	\$0	0%



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Total PD - Support Service:	\$1,092,953	\$1,023,808	\$1,113,174	\$1,161,305	\$48,131	4.3%
PD General Expenditures						
WORKERS' COMPENSATION	\$106,000	\$117,673	\$80,960	\$101,000	\$20,040	24.8%
OTHER EMPLOYEE BENEFITS	\$1,500	\$1,280	\$1,500	\$1,500	\$0	0%
UNIFORM CLEANIN	\$0	\$480	\$0	\$0	\$0	0%
LEGAL SERVICES	\$7,000	\$48,254	\$7,000	\$7,000	\$0	0%
SELECTION RECRUITMENT	\$2,000	\$2,286	\$2,000	\$2,000	\$0	0%
MEDICAL PHYSICALS	\$1,000	\$1,050	\$1,000	\$1,000	\$0	0%
OFFICIAL/ADMIN SERVICES	\$8,940	\$7,954	\$8,940	\$8,940	\$0	0%
PROFESSIONAL EDUCATIONAL	\$19,520	\$27,606	\$19,520	\$19,520	\$0	0%
CHIEF EXPENSES	\$1,700	\$679	\$1,700	\$1,700	\$0	0%
PRISONER CARE	\$1,000	\$162	\$1,000	\$1,000	\$0	0%
OSHA REQUIREMENTS	\$3,800	\$1,170	\$3,800	\$3,800	\$0	0%
FIRST RESPONDER MED EQUIP	\$9,800	\$6,847	\$9,800	\$9,800	\$0	0%
POLICE SERVICE INFO TECH	\$36,608	\$52,091	\$36,608	\$36,608	\$0	0%
POLICE SERVICE INVESTIGAT	\$7,500	\$3,740	\$7,500	\$7,500	\$0	0%
PD ACCOUNTABILITY MANDATE	\$2,491	\$2,800	\$2,491	\$2,491	\$0	0%
REPAIRS & MAINTENANCE	\$15,000	\$2,289	\$15,000	\$15,000	\$0	0%
BUILDING MAINTENANCE	\$30,500	\$45,814	\$30,500	\$30,500	\$0	0%
WATER/SEWER	\$2,800	\$4,245	\$2,800	\$2,800	\$0	0%
RENTAL OF COMPUTER RELATE	\$12,900	\$19,859	\$12,900	\$12,900	\$0	0%
COMMUNICATIONS	\$53,050	\$51,558	\$53,050	\$53,050	\$0	0%
POSTAGE	\$2,500	\$2,320	\$2,500	\$2,500	\$0	0%
ADMIN SUPPLIES	\$9,250	\$12,423	\$9,250	\$9,250	\$0	0%
NATURAL GAS	\$7,500	\$11,822	\$7,500	\$7,500	\$0	0%
ELECTRICITY	\$50,000	\$47,097	\$50,000	\$50,000	\$0	0%
FUEL	\$40,000	\$40,000	\$40,000	\$40,000	\$0	0%
OTHER SUPPLIES	\$15,500	\$52,550	\$15,500	\$15,500	\$0	0%
TECHNOLOGY - RELATED HARD	\$10,000	\$9,847	\$10,000	\$10,000	\$0	0%
OTHER EQUIPMENT	\$89,804	\$89,804	\$89,804	\$89,804	\$0	0%
Total PD General Expenditures:	\$547,663	\$663,700	\$522,623	\$542,663	\$20,040	3.8%
Total Police Department:	\$5,303,360	\$5,188,973	\$5,235,254	\$5,378,586	\$143,332	2.7%



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Fire Dept.						
REGULAR EMPLOYEES	\$48,803	\$31,892	\$42,586	\$6,300	-\$36,286	-85.2%
GROUP INSURANCE	\$217	\$116	\$197	\$0	-\$197	-100%
EMPLOYER SHARE SOCIAL SEC	\$3,733	\$1,437	\$3,258	\$482	-\$2,776	-85.2%
RETIREMENT CONTRIBUTIONS	\$3,194	\$3,194	\$0	\$0	\$0	0%
FD PENSION ADC	\$180,000	\$180,000	\$180,000	\$180,000	\$0	0%
WORKERS' COMPENSATION	\$24,206	\$882	\$24,206	\$24,206	\$0	0%
HEALTH INSURANCE	\$10,519	\$6,233	\$0	\$0	\$0	0%
DENTAL INSURANCE	\$520	\$244	\$0	\$0	\$0	0%
OTHER EMPLOYEE BENEFITS	\$19,800	\$24,135	\$22,800	\$22,800	\$0	0%
DISABILITY INSURANCE	\$3,813	\$3,699	\$3,813	\$3,820	\$7	0.2%
PURCHASED PROFESSIONAL SE	\$22,680	\$25,047	\$22,680	\$22,680	\$0	0%
PROFESSIONAL EDUCATIONAL	\$19,000	\$19,667	\$22,000	\$22,000	\$0	0%
UTILITY SERVICES	\$7,000	\$8,530	\$7,000	\$7,850	\$850	12.1%
SEPTIC CLEANING/HAUL	\$295	\$644	\$295	\$295	\$0	0%
CLEANING SERVICES	\$0	\$0	\$0	\$20,000	\$20,000	N/A
REPAIRS & MAINTENANCE	\$13,500	\$13,147	\$13,500	\$13,500	\$0	0%
BUILDING MAINTENANCE	\$9,500	\$12,840	\$9,500	\$9,500	\$0	0%
FIRE / SECURITY MAINTENAN	\$3,000	\$2,965	\$3,000	\$3,000	\$0	0%
VEHICLE REPAIR	\$49,800	\$53,941	\$49,800	\$59,800	\$10,000	20.1%
HVAC MAINTENANCE	\$1,205	\$155	\$1,205	\$1,205	\$0	0%
WATER/SEWER	\$1,100	\$1,360	\$1,100	\$1,400	\$300	27.3%
OTHER PURCHASED SERVICES	\$0	\$1,313	\$0	\$0	\$0	0%
SUPPLIES	\$8,500	\$8,500	\$8,500	\$8,500	\$0	0%
GENERAL SUPPLIES	\$2,750	\$627	\$2,750	\$2,750	\$0	0%
ADMIN SUPPLIES	\$23,450	\$25,811	\$23,450	\$23,450	\$0	0%
FD - EQUIPMENT SUPPLIES	\$35,400	\$37,665	\$35,400	\$35,400	\$0	0%
NATURAL GAS	\$7,500	\$5,996	\$7,500	\$7,500	\$0	0%
ELECTRICITY	\$18,860	\$15,568	\$18,860	\$18,860	\$0	0%
FUEL	\$18,650	\$23,694	\$18,650	\$18,650	\$0	0%
SUPPLIES - TECHNOLOGY REL	\$3,000	\$1,338	\$3,000	\$3,000	\$0	0%
DUES & FEES	\$700	\$280	\$700	\$700	\$0	0%
EQUIPMENT	\$60,000	\$86,272	\$60,000	\$60,000	\$0	0%
Total Fire Dept.:	\$600,695	\$597,192	\$585,750	\$577,648	-\$8,102	-1.4%



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Tree Warden						
REGULAR EMPLOYEES	\$9,000	\$9,000	\$9,000	\$9,000	\$0	0%
EMPLOYER SHARE SOCIAL SEC	\$689	\$689	\$689	\$689	\$0	-0.1%
WORKERS' COMPENSATION	\$0	\$425	\$0	\$0	\$0	0%
LAWN CARE	\$42,000	\$53,379	\$42,000	\$42,000	\$0	0%
OTHER SUPPLIES	\$4,000	\$120	\$4,000	\$4,000	\$0	0%
Total Tree Warden:	\$55,689	\$63,613	\$55,689	\$55,689	\$0	0%
Building						
REGULAR EMPLOYEES	\$92,214	\$95,042	\$96,214	\$98,619	\$2,405	2.5%
OVERTIME	\$1,500	\$794	\$1,500	\$1,500	\$0	0%
GROUP INSURANCE	\$752	\$676	\$696	\$713	\$17	2.4%
EMPLOYER SHARE SOCIAL SEC	\$7,054	\$6,971	\$7,475	\$7,659	\$184	2.5%
DEFINED CONTRIBUTION ER	\$7,377	\$7,487	\$7,697	\$7,890	\$193	2.5%
WORKERS' COMPENSATION	\$4,353	\$4,425	\$3,282	\$3,809	\$527	16.1%
HEALTH INSURANCE	\$21,318	\$20,450	\$21,781	\$10,885	-\$10,896	-50%
DENTAL INSURANCE	\$1,040	\$856	\$936	\$390	-\$546	-58.3%
PROFESSIONAL EDUCATIONAL	\$500	\$74	\$500	\$500	\$0	0%
DATA PROCESSING AND CODIN	\$600	\$0	\$600	\$600	\$0	0%
VEHICLE REPAIR	\$1,500	\$44	\$1,500	\$2,500	\$1,000	66.7%
COMMUNICATIONS	\$1,000	\$1,129	\$1,000	\$1,000	\$0	0%
GENERAL SUPPLIES	\$2,700	\$5,957	\$2,700	\$2,700	\$0	0%
FUEL	\$1,400	\$974	\$1,400	\$1,400	\$0	0%
DUES & FEES	\$200	\$0	\$200	\$200	\$0	0%
Total Building:	\$143,508	\$144,879	\$147,481	\$140,364	-\$7,117	-4.8%
Animal Control						
ADMIN SUPPLIES	\$25,000	\$25,000	\$20,000	\$20,000	\$0	0%
Total Animal Control:	\$25,000	\$25,000	\$20,000	\$20,000	\$0	0%
Marine Patrol						
REGULAR EMPLOYEES	\$38,063	\$10,819	\$38,824	\$39,800	\$976	2.5%
OVERTIME	\$0	\$14,011	\$0	\$0	\$0	0%
EMPLOYER SHARE SOCIAL SEC	\$2,912	\$1,877	\$2,970	\$3,045	\$75	2.5%
WORKERS' COMPENSATION	\$568	\$895	\$410	\$410	\$0	0%
PURCHASED PROFESSIONAL SE	\$0	\$3,450	\$0	\$0	\$0	0%



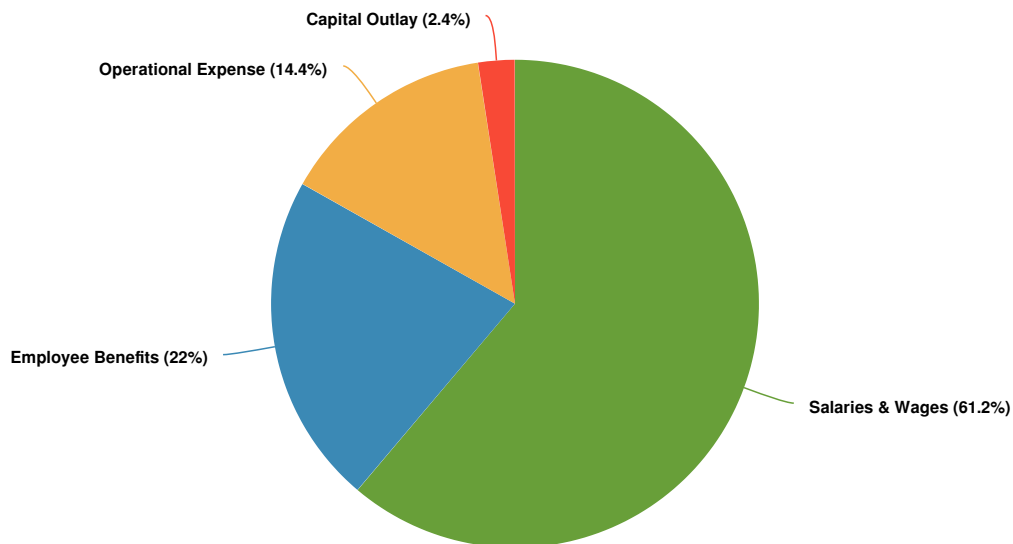
Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
PURCHASED PROPERTY SERVIC	\$3,450	\$0	\$3,450	\$3,450	\$0	0%
REPAIRS & MAINTENANCE	\$9,000	\$12,691	\$9,000	\$9,000	\$0	0%
FUEL	\$7,022	\$3,187	\$7,022	\$7,022	\$0	0%
Total Marine Patrol:	\$61,015	\$46,930	\$61,676	\$62,727	\$1,051	1.7%
Fire Marshal						
REGULAR EMPLOYEES	\$83,040	\$84,889	\$86,643	\$88,809	\$2,166	2.5%
OVERTIME	\$1,500	\$913	\$1,500	\$1,500	\$0	0%
GROUP INSURANCE	\$678	\$611	\$626	\$642	\$16	2.6%
EMPLOYER SHARE SOCIAL SEC	\$6,506	\$6,788	\$6,896	\$7,062	\$166	2.4%
DEFINED CONTRIBUTION ER	\$6,643	\$6,764	\$6,931	\$7,105	\$174	2.5%
WORKERS' COMPENSATION	\$3,920	\$3,997	\$3,283	\$3,427	\$144	4.4%
HEALTH INSURANCE	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0%
OTHER EMPLOYEE BENEFITS	\$2,000	\$0	\$2,000	\$2,000	\$0	0%
PROFESSIONAL EDUCATIONAL	\$1,000	\$365	\$1,000	\$1,500	\$500	50%
OTHER PROFESSIONAL/TECH S	\$2,300	\$1,521	\$2,300	\$2,300	\$0	0%
OTHER TECHNICAL SERVICES	\$6,600	\$8,330	\$6,600	\$6,600	\$0	0%
FIRE / SECURITY MAINTENAN	\$19,695	\$17,270	\$19,695	\$19,695	\$0	0%
VEHICLE REPAIR	\$1,000	\$2,950	\$1,000	\$4,000	\$3,000	300%
OTHER PURCHASED SERVICES	\$1,300	\$3,499	\$1,300	\$1,300	\$0	0%
COMMUNICATIONS	\$1,300	\$792	\$1,300	\$1,300	\$0	0%
POSTAGE	\$200	\$0	\$200	\$200	\$0	0%
PRINTING & BINDING	\$100	\$0	\$100	\$100	\$0	0%
GENERAL SUPPLIES	\$0	\$1,250	\$0	\$1,500	\$1,500	N/A
ADMIN SUPPLIES	\$2,300	\$174	\$2,300	\$2,300	\$0	0%
FUEL	\$2,200	\$3,786	\$2,200	\$3,200	\$1,000	45.5%
DUES & FEES	\$1,000	\$25	\$1,000	\$1,000	\$0	0%
Total Fire Marshal:	\$145,282	\$145,924	\$148,874	\$157,540	\$8,666	5.8%
Emergency Mangement						
REGULAR EMPLOYEES	\$12,548	\$12,547	\$12,800	\$13,117	\$317	2.5%
EMPLOYER SHARE SOCIAL SEC	\$960	\$747	\$979	\$1,003	\$24	2.5%
WORKERS' COMPENSATION	\$0	\$34	\$0	\$0	\$0	0%
PURCHASED PROFESSIONAL SE	\$73,000	\$88,911	\$73,000	\$73,000	\$0	0%



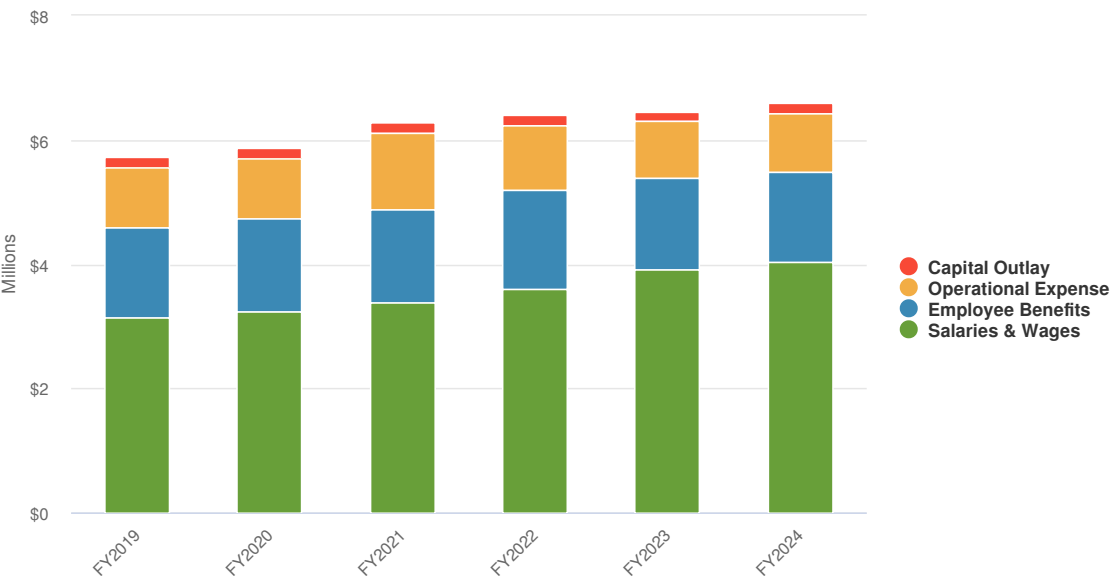
Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
OFFICIAL/ADMIN SERVICES	\$1,900	\$0	\$1,900	\$1,900	\$0	0%
PROFESSIONAL EDUCATIONAL	\$500	\$0	\$500	\$500	\$0	0%
TECHNOLOGY RELATED REPAIR	\$24,000	\$2,492	\$24,000	\$24,000	\$0	0%
COMMUNICATIONS	\$40,000	\$54,530	\$40,000	\$40,000	\$0	0%
SUPPLIES	\$1,850	\$401	\$1,850	\$1,850	\$0	0%
GENERAL SUPPLIES	\$50	\$0	\$50	\$50	\$0	0%
ADMIN SUPPLIES	\$33,381	\$23,153	\$33,381	\$33,381	\$0	0%
ELECTRICITY	\$8,225	\$8,509	\$8,225	\$8,225	\$0	0%
BOTTLED GAS	\$7,000	\$5,820	\$7,000	\$7,000	\$0	0%
BOOKS AND PERIODICALS	\$150	\$0	\$150	\$150	\$0	0%
DUES & FEES	\$465	\$19	\$465	\$465	\$0	0%
Total Emergency Mangement:	\$204,029	\$197,163	\$204,300	\$204,641	\$341	0.2%
Total Public Safety:	\$6,538,578	\$6,409,674	\$6,459,024	\$6,597,194	\$138,170	2.1%
Total Expenditures:	\$6,538,578	\$6,409,674	\$6,459,024	\$6,597,194	\$138,170	2.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Building - 421300



Thomas Makowicki, Building Official

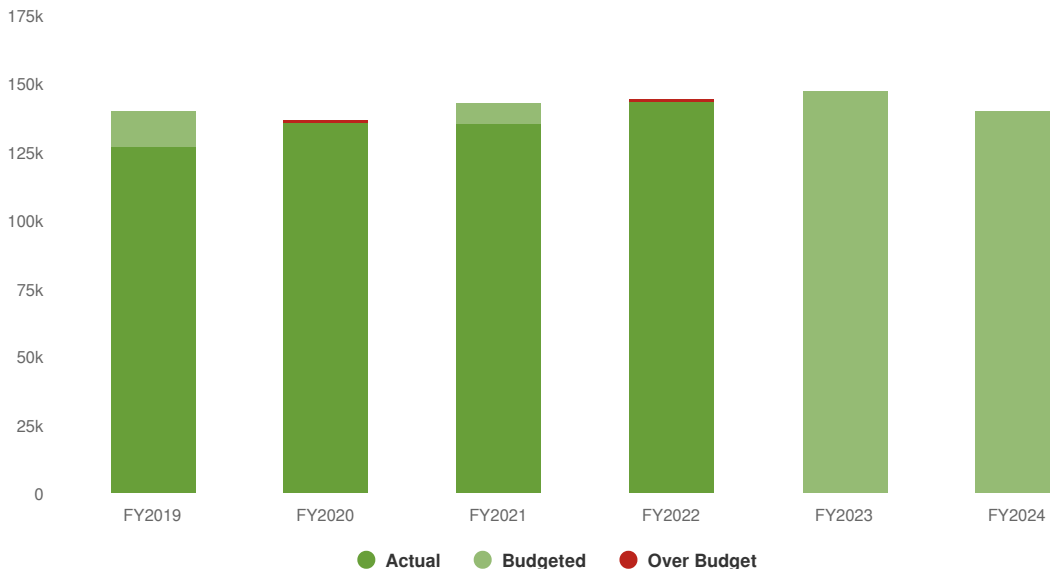
The Town of Old Saybrook Building Department reviews applications for new structures, additions, and alternations proposed to be constructed within the Town. The State of Connecticut requires the building official to determine if construction meets the minimum standard of the State Building Code.

ACCOMPLISHMENTS
<ul style="list-style-type: none">Continued to update property files into <i>Municipity</i> software.Active engagement and education with contractors and the public.Established the ability to pay for permits with credit cards.1,978 inspections performed.Permit Revenues totaled \$305,574.00
MAJOR OBJECTIVES 2023-2024
<ul style="list-style-type: none">Continue to improve communication and coordination between the Fire Marshal, Zoning, and Assessor's Offices in dealing with Building Department.Continue fine-tuning workplace efficiency within <i>Municipity</i> software, e.g., permit grouping and contact syncing from <i>Vision</i> software.Incorporating 2022 code changes into the town's building practices.Continue to work toward online access for permit applications.

Expenditures Summary

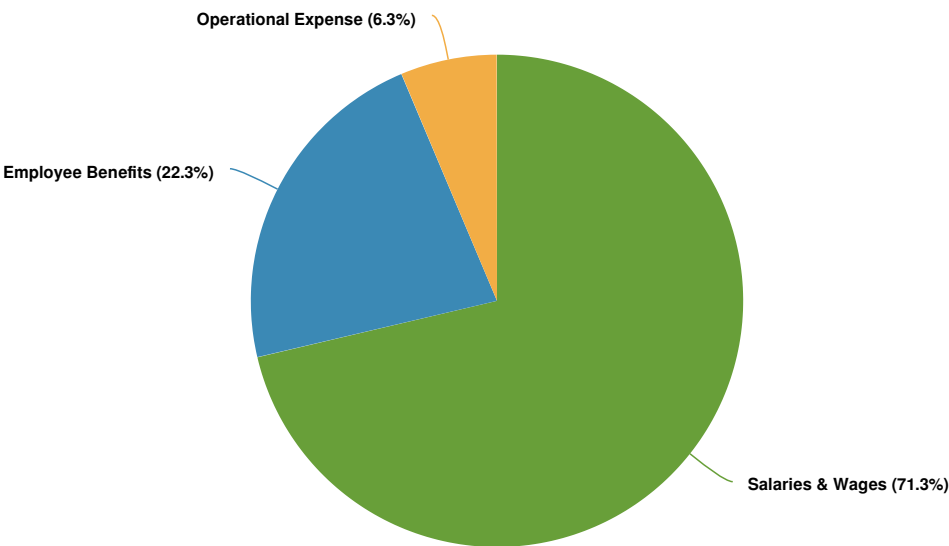
\$140,364 **-\$7,117**
(-4.83% vs. prior year)

Building Proposed and Historical Budget vs. Actual

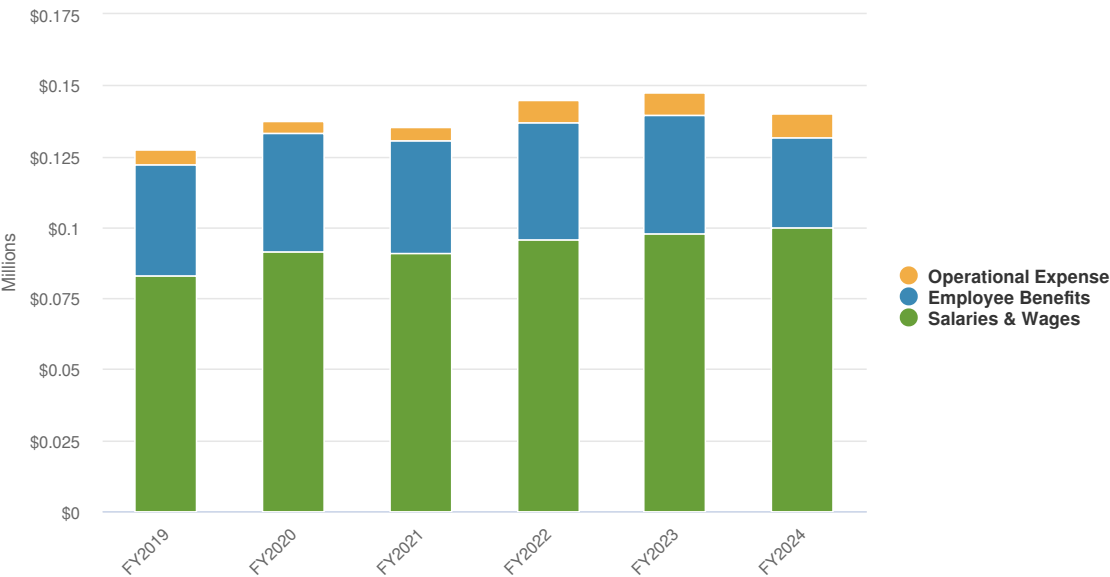


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$92,214	\$95,042	\$96,214	\$98,619	\$2,405	2.5%
OVERTIME	\$1,500	\$794	\$1,500	\$1,500	\$0	0%
Total Salaries & Wages:	\$93,714	\$95,836	\$97,714	\$100,119	\$2,405	2.5%
Employee Benefits						
GROUP INSURANCE	\$752	\$676	\$696	\$713	\$17	2.4%
EMPLOYER SHARE SOCIAL SEC	\$7,054	\$6,971	\$7,475	\$7,659	\$184	2.5%
DEFINED CONTRIBUTION ER	\$7,377	\$7,487	\$7,697	\$7,890	\$193	2.5%
WORKERS' COMPENSATION	\$4,353	\$4,425	\$3,282	\$3,809	\$527	16.1%
HEALTH INSURANCE	\$21,318	\$20,450	\$21,781	\$10,885	-\$10,896	-50%
DENTAL INSURANCE	\$1,040	\$856	\$936	\$390	-\$546	-58.3%
Total Employee Benefits:	\$41,894	\$40,865	\$41,867	\$31,346	-\$10,521	-25.1%
Operational Expense						
PROFESSIONAL EDUCATIONAL	\$500	\$74	\$500	\$500	\$0	0%
DATA PROCESSING AND CODIN	\$600	\$0	\$600	\$600	\$0	0%
VEHICLE REPAIR	\$1,500	\$44	\$1,500	\$2,500	\$1,000	66.7%
COMMUNICATIONS	\$1,000	\$1,129	\$1,000	\$1,000	\$0	0%
GENERAL SUPPLIES	\$2,700	\$5,957	\$2,700	\$2,700	\$0	0%
FUEL	\$1,400	\$974	\$1,400	\$1,400	\$0	0%
DUES & FEES	\$200	\$0	\$200	\$200	\$0	0%
Total Operational Expense:	\$7,900	\$8,178	\$7,900	\$8,900	\$1,000	12.7%
Total Expense Objects:	\$143,508	\$144,879	\$147,481	\$140,364	-\$7,117	-4.8%



Fire Department - 420300



Joseph Johnson, Fire Chief

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 84 active volunteer members and also provides mutual aid to surrounding towns, including East Lyme and Niantic, as part of the Rapid Intervention Team ("RIT"). In 2021 the Westbrook Fire Department requested that the Old Saybrook Fire Department cover RIT services on the west end of Westbrook.

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 depend 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 will all be spent on 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.

As part of PPE, an equipment washer was installed, which cleans firefighting equipment (helmets, boots, SCBA) in a quicker, safer, cleaner mode than what is currently being done.

ACCOMPLISHMENTS
<ul style="list-style-type: none">• Equipment washer for SCBA, Helmet, Gloves was installed.• Maintenance of apparatus has been a top priority.• Added hydrants, properties, permits to the ESO System.• Currently under review for ISO Rating.
MAJOR OBJECTIVES 2023-2024
<ul style="list-style-type: none">• Continue to encourage members to volunteer.• Interior firefighters to have second set of PPE.• 100th Year of Volunteer Service to the Town in 2024.

Expenditures Summary

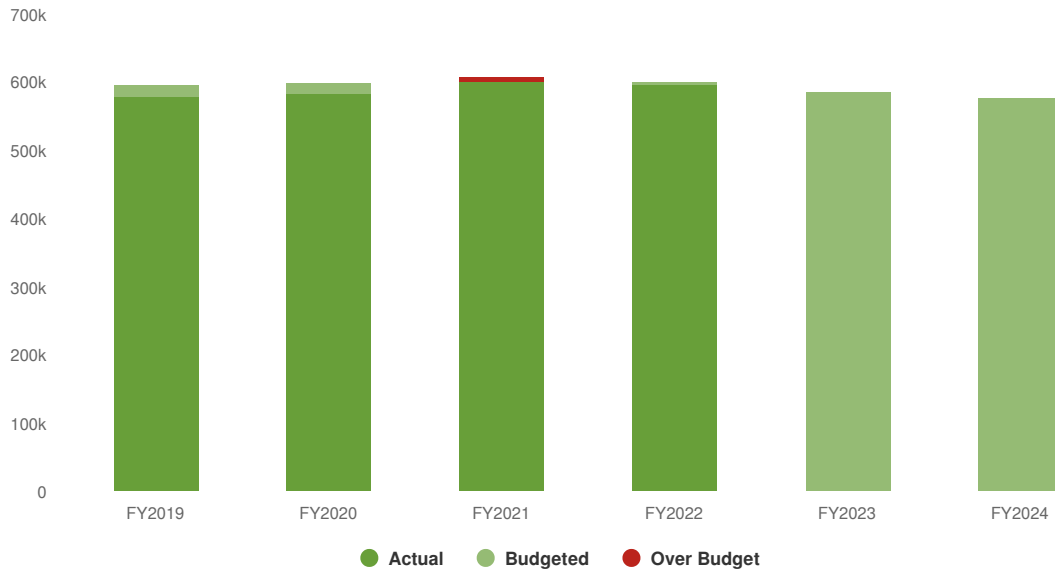
\$577,648

-\$8,102

(-1.38% vs. prior year)

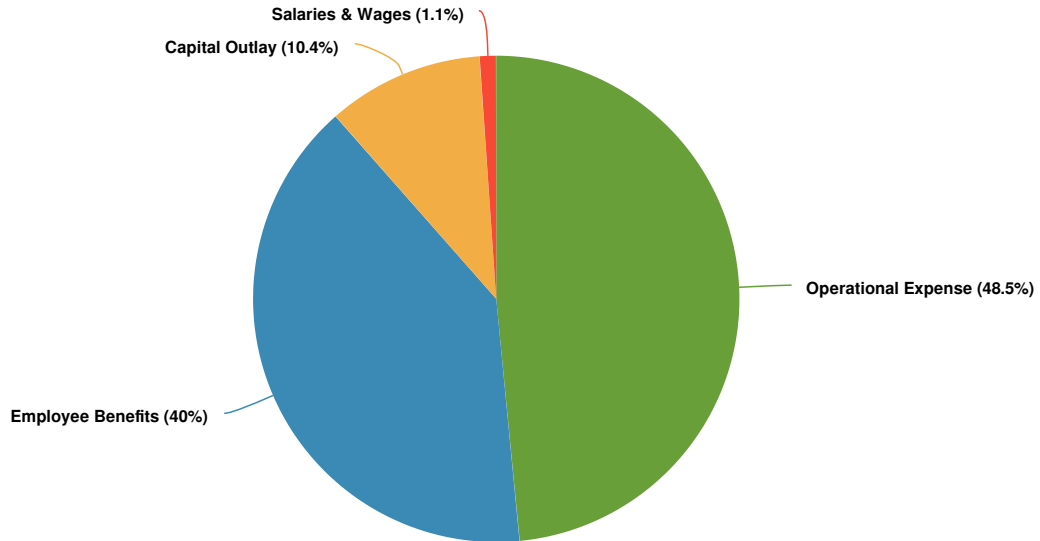


Fire Department Proposed and Historical Budget vs. Actual

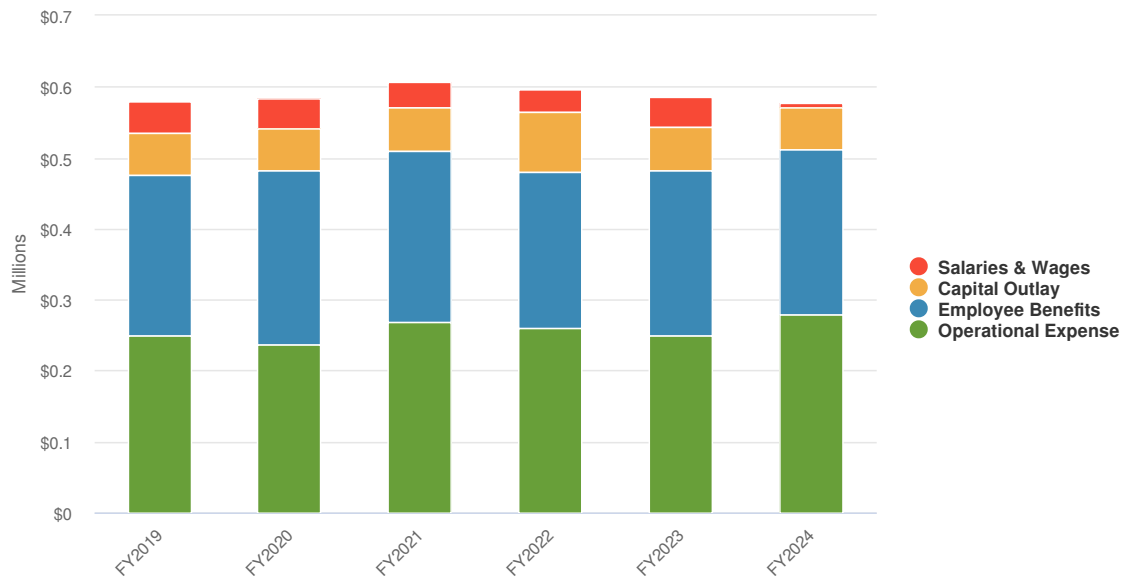


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$48,803	\$31,892	\$42,586	\$6,300	-\$36,286	-85.2%
Total Salaries & Wages:	\$48,803	\$31,892	\$42,586	\$6,300	-\$36,286	-85.2%
Employee Benefits						
GROUP INSURANCE	\$217	\$116	\$197	\$0	-\$197	-100%
EMPLOYER SHARE SOCIAL SEC	\$3,733	\$1,437	\$3,258	\$482	-\$2,776	-85.2%
RETIREMENT CONTRIBUTIONS	\$3,194	\$3,194	\$0	\$0	\$0	0%
FD PENSION ADC	\$180,000	\$180,000	\$180,000	\$180,000	\$0	0%
WORKERS' COMPENSATION	\$24,206	\$882	\$24,206	\$24,206	\$0	0%
HEALTH INSURANCE	\$10,519	\$6,233	\$0	\$0	\$0	0%
DENTAL INSURANCE	\$520	\$244	\$0	\$0	\$0	0%
OTHER EMPLOYEE BENEFITS	\$19,800	\$24,135	\$22,800	\$22,800	\$0	0%
DISABILITY INSURANCE	\$3,813	\$3,699	\$3,813	\$3,820	\$7	0.2%
Total Employee Benefits:	\$246,002	\$219,940	\$234,274	\$231,308	-\$2,966	-1.3%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$22,680	\$25,047	\$22,680	\$22,680	\$0	0%
PROFESSIONAL EDUCATIONAL	\$19,000	\$19,667	\$22,000	\$22,000	\$0	0%



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
UTILITY SERVICES	\$7,000	\$8,530	\$7,000	\$7,850	\$850	12.1%
SEPTIC CLEANING/HAUL	\$295	\$644	\$295	\$295	\$0	0%
CLEANING SERVICES	\$0	\$0	\$0	\$20,000	\$20,000	N/A
REPAIRS & MAINTENANCE	\$13,500	\$13,147	\$13,500	\$13,500	\$0	0%
BUILDING MAINTENANCE	\$9,500	\$12,840	\$9,500	\$9,500	\$0	0%
FIRE / SECURITY MAINTENAN	\$3,000	\$2,965	\$3,000	\$3,000	\$0	0%
VEHICLE REPAIR	\$49,800	\$53,941	\$49,800	\$59,800	\$10,000	20.1%
HVAC MAINTENANCE	\$1,205	\$155	\$1,205	\$1,205	\$0	0%
WATER/SEWER	\$1,100	\$1,360	\$1,100	\$1,400	\$300	27.3%
OTHER PURCHASED SERVICES	\$0	\$1,313	\$0	\$0	\$0	0%
SUPPLIES	\$8,500	\$8,500	\$8,500	\$8,500	\$0	0%
GENERAL SUPPLIES	\$2,750	\$627	\$2,750	\$2,750	\$0	0%
ADMIN SUPPLIES	\$23,450	\$25,811	\$23,450	\$23,450	\$0	0%
FD - EQUIPMENT SUPPLIES	\$35,400	\$37,665	\$35,400	\$35,400	\$0	0%
NATURAL GAS	\$7,500	\$5,996	\$7,500	\$7,500	\$0	0%
ELECTRICITY	\$18,860	\$15,568	\$18,860	\$18,860	\$0	0%
FUEL	\$18,650	\$23,694	\$18,650	\$18,650	\$0	0%
SUPPLIES - TECHNOLOGY REL	\$3,000	\$1,338	\$3,000	\$3,000	\$0	0%
DUES & FEES	\$700	\$280	\$700	\$700	\$0	0%
Total Operational Expense:	\$245,890	\$259,088	\$248,890	\$280,040	\$31,150	12.5%
Capital Outlay						
EQUIPMENT	\$60,000	\$86,272	\$60,000	\$60,000	\$0	0%
Total Capital Outlay:	\$60,000	\$86,272	\$60,000	\$60,000	\$0	0%
Total Expense Objects:	\$600,695	\$597,192	\$585,750	\$577,648	-\$8,102	-1.4%



Fire Marshal - 421900



Peter Terenzi, Fire Marshal

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.

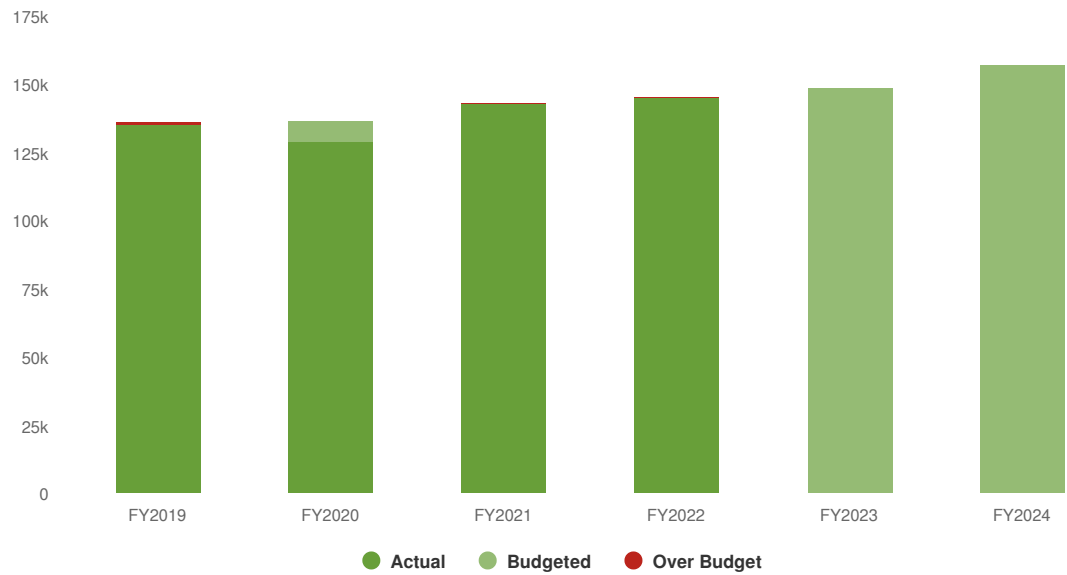
Expenditures Summary

\$157,540

\$8,666

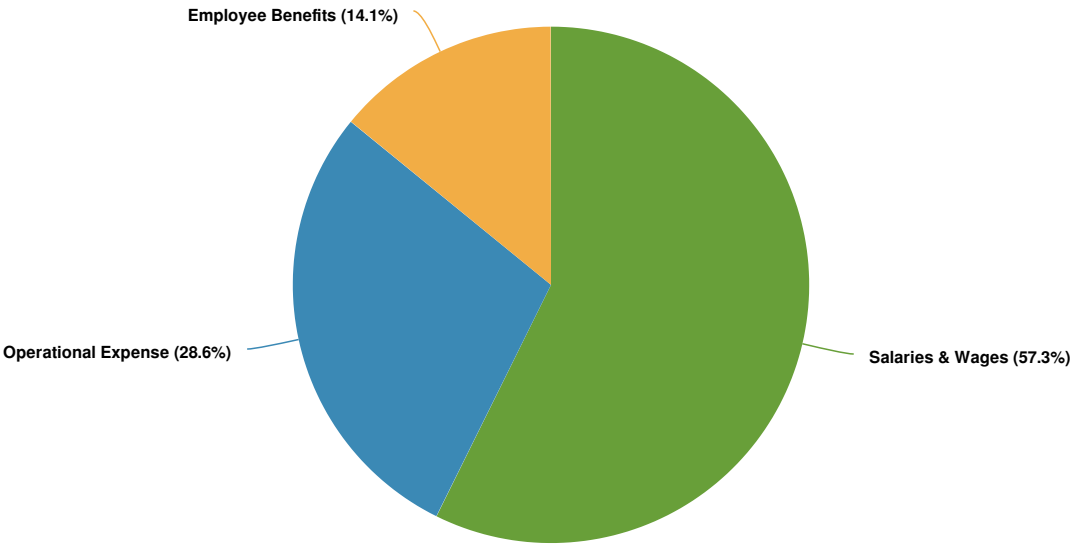
(5.82% vs. prior year)

Fire Marshal Proposed and Historical Budget vs. Actual

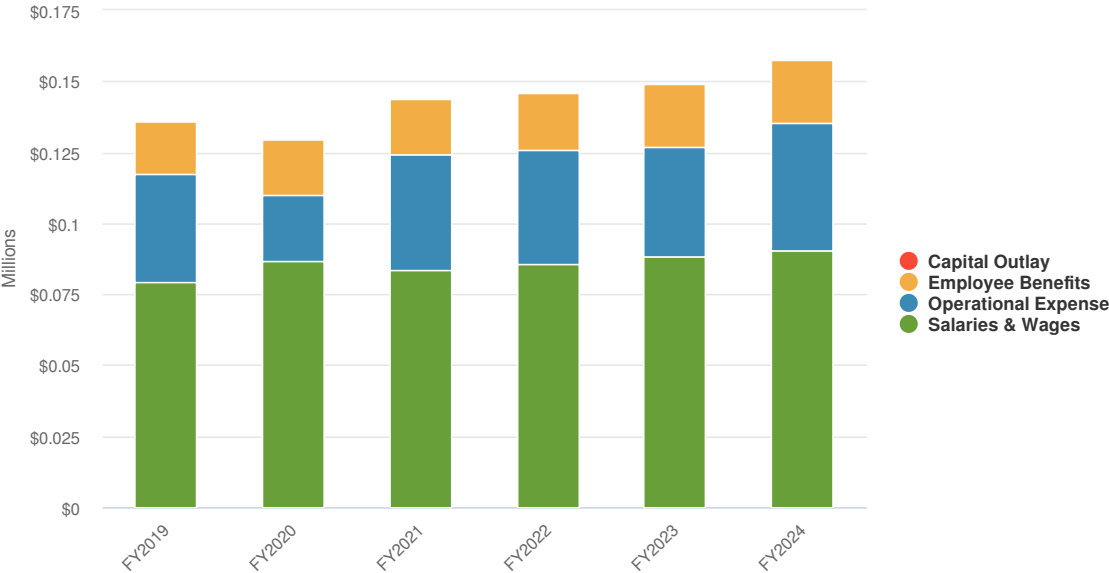


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$83,040	\$84,889	\$86,643	\$88,809	\$2,166	2.5%
OVERTIME	\$1,500	\$913	\$1,500	\$1,500	\$0	0%
Total Salaries & Wages:	\$84,540	\$85,802	\$88,143	\$90,309	\$2,166	2.5%
Employee Benefits						
GROUP INSURANCE	\$678	\$611	\$626	\$642	\$16	2.6%
EMPLOYER SHARE SOCIAL SEC	\$6,506	\$6,788	\$6,896	\$7,062	\$166	2.4%
DEFINED CONTRIBUTION ER	\$6,643	\$6,764	\$6,931	\$7,105	\$174	2.5%
WORKERS' COMPENSATION	\$3,920	\$3,997	\$3,283	\$3,427	\$144	4.4%
HEALTH INSURANCE	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0%
OTHER EMPLOYEE BENEFITS	\$2,000	\$0	\$2,000	\$2,000	\$0	0%
Total Employee Benefits:	\$21,747	\$20,160	\$21,736	\$22,235	\$499	2.3%
Operational Expense						
PROFESSIONAL EDUCATIONAL	\$1,000	\$365	\$1,000	\$1,500	\$500	50%
OTHER PROFESSIONAL/TECH S	\$2,300	\$1,521	\$2,300	\$2,300	\$0	0%
OTHER TECHNICAL SERVICES	\$6,600	\$8,330	\$6,600	\$6,600	\$0	0%
FIRE / SECURITY MAINTENAN	\$19,695	\$17,270	\$19,695	\$19,695	\$0	0%
VEHICLE REPAIR	\$1,000	\$2,950	\$1,000	\$4,000	\$3,000	300%
OTHER PURCHASED SERVICES	\$1,300	\$3,499	\$1,300	\$1,300	\$0	0%
COMMUNICATIONS	\$1,300	\$792	\$1,300	\$1,300	\$0	0%
POSTAGE	\$200	\$0	\$200	\$200	\$0	0%
PRINTING & BINDING	\$100	\$0	\$100	\$100	\$0	0%
GENERAL SUPPLIES	\$0	\$1,250	\$0	\$1,500	\$1,500	N/A
ADMIN SUPPLIES	\$2,300	\$174	\$2,300	\$2,300	\$0	0%
FUEL	\$2,200	\$3,786	\$2,200	\$3,200	\$1,000	45.5%
DUES & FEES	\$1,000	\$25	\$1,000	\$1,000	\$0	0%
Total Operational Expense:	\$38,995	\$39,962	\$38,995	\$44,995	\$6,000	15.4%
Total Expense Objects:	\$145,282	\$145,924	\$148,874	\$157,540	\$8,666	5.8%



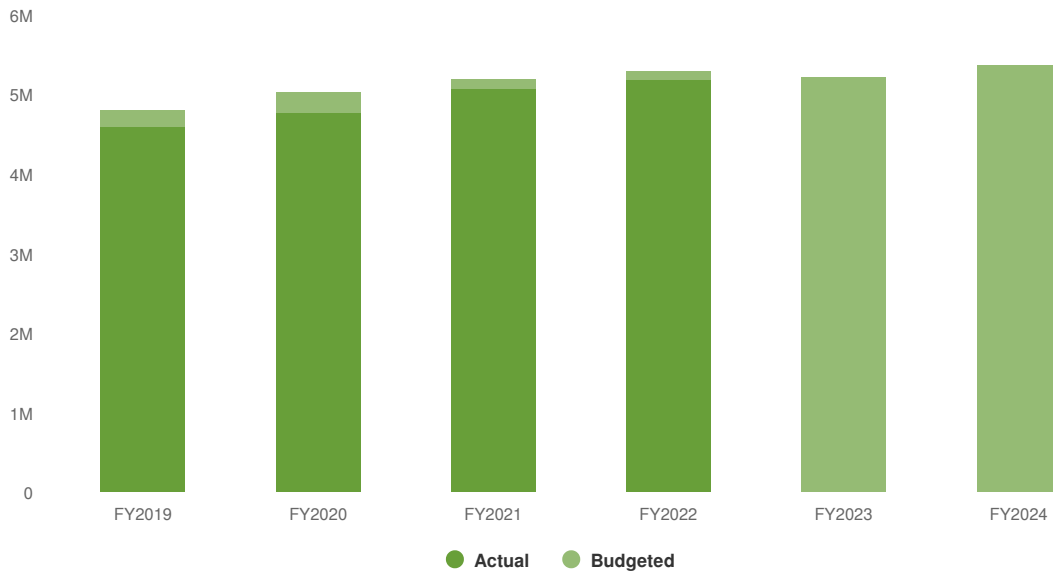
Police Services

Michael A. Spera, Chief of Police

Expenditures Summary

\$5,378,586 **\$143,332**
(2.74% vs. prior year)

Police Services Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expenditures						
Public Safety						
Police Department						
PD - Field Service						
REGULAR EMPLOYEES	\$2,274,266	\$2,156,751	\$2,349,149	\$2,395,452	\$46,303	2%
VACATION DAY COVERAGE	\$150,743	\$79,775	\$111,547	\$129,121	\$17,574	15.8%
ADDITIONAL HOURS	\$32,978	\$52,418	\$34,103	\$35,130	\$1,027	3%
EXTRA PERSONNEL	\$62,705	\$76,853	\$64,843	\$66,798	\$1,955	3%
PROFESSIONAL DEVELOPMENT	\$66,479	\$99,044	\$68,746	\$70,818	\$2,072	3%
SICK/INJURED	\$58,792	\$29,908	\$58,076	\$63,357	\$5,281	9.1%



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
SPECIAL ASSIGNMENT	\$21,831	\$6,041	\$22,575	\$23,256	\$681	3%
HOLIDAY REPLACEMENT	\$0	\$0	\$22,215	\$55,847	\$33,632	151.4%
GROUP INSURANCE	\$17,353	\$14,418	\$15,704	\$16,510	\$806	5.1%
EMPLOYER SHARE SOCIAL SEC	\$212,234	\$189,429	\$219,473	\$226,162	\$6,689	3%
RETIREMENT CONTRIBUTIONS	\$192,570	\$183,591	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$0	\$8,979	\$6,498	\$13,246	\$6,748	103.8%
HEALTH INSURANCE	\$395,948	\$394,144	\$442,497	\$417,350	-\$25,147	-5.7%
DENTAL INSURANCE	\$18,335	\$14,211	\$16,775	\$16,432	-\$343	-2%
LONGEVITY	\$13,500	\$13,500	\$14,200	\$13,100	-\$1,100	-7.7%
HOLIDAY PAYOUT	\$78,260	\$74,860	\$86,274	\$64,534	-\$21,740	-25.2%
DEGREE STIPEND	\$10,000	\$9,500	\$10,250	\$10,500	\$250	2.4%
K-9	\$20,720	\$15,000	\$21,192	\$21,666	\$474	2.2%
UNIFORM CLEANIN	\$36,030	\$83,043	\$35,340	\$35,340	\$0	0%
Total PD - Field Service:	\$3,662,744	\$3,501,465	\$3,599,457	\$3,674,618	\$75,161	2.1%
PD - Support Service						
REGULAR EMPLOYEES	\$532,288	\$490,558	\$583,208	\$610,231	\$27,023	4.6%
VACATION DAY COVERAGE	\$55,700	\$49,829	\$50,809	\$47,082	-\$3,727	-7.3%
ADDITIONAL HOURS	\$1,261	\$554	\$1,381	\$1,446	\$65	4.7%
EXTRA PERSONNEL	\$48,434	\$44,788	\$53,053	\$55,541	\$2,488	4.7%
PROFESSIONAL DEVELOPMENT	\$9,376	\$19,662	\$10,266	\$10,752	\$486	4.7%
SICK/INJURED	\$13,720	\$18,263	\$14,144	\$16,660	\$2,516	17.8%
SPECIAL ASSIGNMENT	\$1,632	\$6,106	\$1,786	\$1,871	\$85	4.8%
CLERICAL SUPPORT	\$75,858	\$70,141	\$65,155	\$67,373	\$2,218	3.4%
COMMUNITY SERVICE OFFICER	\$16,362	\$20,233	\$16,698	\$17,187	\$489	2.9%
IT SUPPORT	\$53,191	\$59,214	\$54,255	\$55,889	\$1,634	3%
CUSTODIAL	\$50,752	\$53,763	\$52,508	\$53,919	\$1,411	2.7%
GROUP INSURANCE	\$4,607	\$3,719	\$4,221	\$4,680	\$459	10.9%
EMPLOYER SHARE SOCIAL SEC	\$67,001	\$64,715	\$69,834	\$73,413	\$3,579	5.1%
RETIREMENT CONTRIBUTIONS	\$31,245	\$31,331	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$20,506	\$20,420	\$23,558	\$21,631	-\$1,927	-8.2%
WORKERS' COMPENSATION	\$0	\$3	\$0	\$0	\$0	0%
HEALTH INSURANCE	\$82,518	\$55,462	\$84,125	\$94,811	\$10,686	12.7%
DENTAL INSURANCE	\$3,328	\$1,671	\$2,964	\$3,510	\$546	18.4%
HOLIDAY PAYOUT	\$8,622	\$8,839	\$9,597	\$10,197	\$600	6.3%
DEGREE STIPEND	\$3,250	\$2,750	\$3,000	\$2,500	-\$500	-16.7%



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
UNIFORM CLEANIN	\$13,302	\$1,787	\$12,612	\$12,612	\$0	0%
Total PD - Support Service:	\$1,092,953	\$1,023,808	\$1,113,174	\$1,161,305	\$48,131	4.3%
PD General Expenditures						
WORKERS' COMPENSATION	\$106,000	\$117,673	\$80,960	\$101,000	\$20,040	24.8%
OTHER EMPLOYEE BENEFITS	\$1,500	\$1,280	\$1,500	\$1,500	\$0	0%
UNIFORM CLEANIN	\$0	\$480	\$0	\$0	\$0	0%
LEGAL SERVICES	\$7,000	\$48,254	\$7,000	\$7,000	\$0	0%
SELECTION RECRUITMENT	\$2,000	\$2,286	\$2,000	\$2,000	\$0	0%
MEDICAL PHYSICALS	\$1,000	\$1,050	\$1,000	\$1,000	\$0	0%
OFFICIAL/ADMIN SERVICES	\$8,940	\$7,954	\$8,940	\$8,940	\$0	0%
PROFESSIONAL EDUCATIONAL	\$19,520	\$27,606	\$19,520	\$19,520	\$0	0%
CHIEF EXPENSES	\$1,700	\$679	\$1,700	\$1,700	\$0	0%
PRISONER CARE	\$1,000	\$162	\$1,000	\$1,000	\$0	0%
OSHA REQUIREMENTS	\$3,800	\$1,170	\$3,800	\$3,800	\$0	0%
FIRST RESPONDER MED EQUIP	\$9,800	\$6,847	\$9,800	\$9,800	\$0	0%
POLICE SERVICE INFO TECH	\$36,608	\$52,091	\$36,608	\$36,608	\$0	0%
POLICE SERVICE INVESTIGAT	\$7,500	\$3,740	\$7,500	\$7,500	\$0	0%
PD ACCOUNTABILITY MANDATE	\$2,491	\$2,800	\$2,491	\$2,491	\$0	0%
REPAIRS & MAINTENANCE	\$15,000	\$2,289	\$15,000	\$15,000	\$0	0%
BUILDING MAINTENANCE	\$30,500	\$45,814	\$30,500	\$30,500	\$0	0%
WATER/SEWER	\$2,800	\$4,245	\$2,800	\$2,800	\$0	0%
RENTAL OF COMPUTER RELATE	\$12,900	\$19,859	\$12,900	\$12,900	\$0	0%
COMMUNICATIONS	\$53,050	\$51,558	\$53,050	\$53,050	\$0	0%
POSTAGE	\$2,500	\$2,320	\$2,500	\$2,500	\$0	0%
ADMIN SUPPLIES	\$9,250	\$12,423	\$9,250	\$9,250	\$0	0%
NATURAL GAS	\$7,500	\$11,822	\$7,500	\$7,500	\$0	0%
ELECTRICITY	\$50,000	\$47,097	\$50,000	\$50,000	\$0	0%
FUEL	\$40,000	\$40,000	\$40,000	\$40,000	\$0	0%
OTHER SUPPLIES	\$15,500	\$52,550	\$15,500	\$15,500	\$0	0%
TECHNOLOGY - RELATED HARD	\$10,000	\$9,847	\$10,000	\$10,000	\$0	0%
OTHER EQUIPMENT	\$89,804	\$89,804	\$89,804	\$89,804	\$0	0%
Total PD General Expenditures:	\$547,663	\$663,700	\$522,623	\$542,663	\$20,040	3.8%
Total Police Department:	\$5,303,360	\$5,188,973	\$5,235,254	\$5,378,586	\$143,332	2.7%

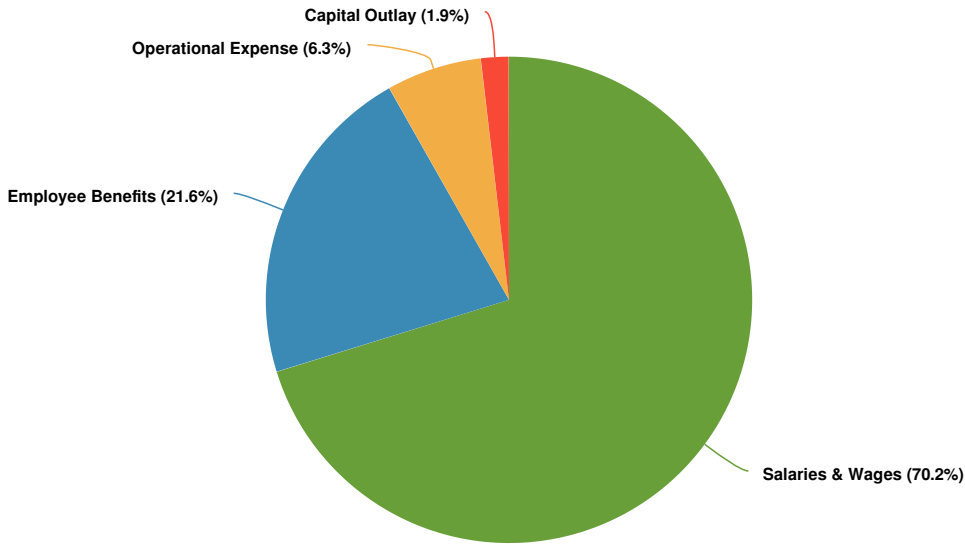


Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Total Public Safety:	\$5,303,360	\$5,188,973	\$5,235,254	\$5,378,586	\$143,332	2.7%
Total Expenditures:	\$5,303,360	\$5,188,973	\$5,235,254	\$5,378,586	\$143,332	2.7%

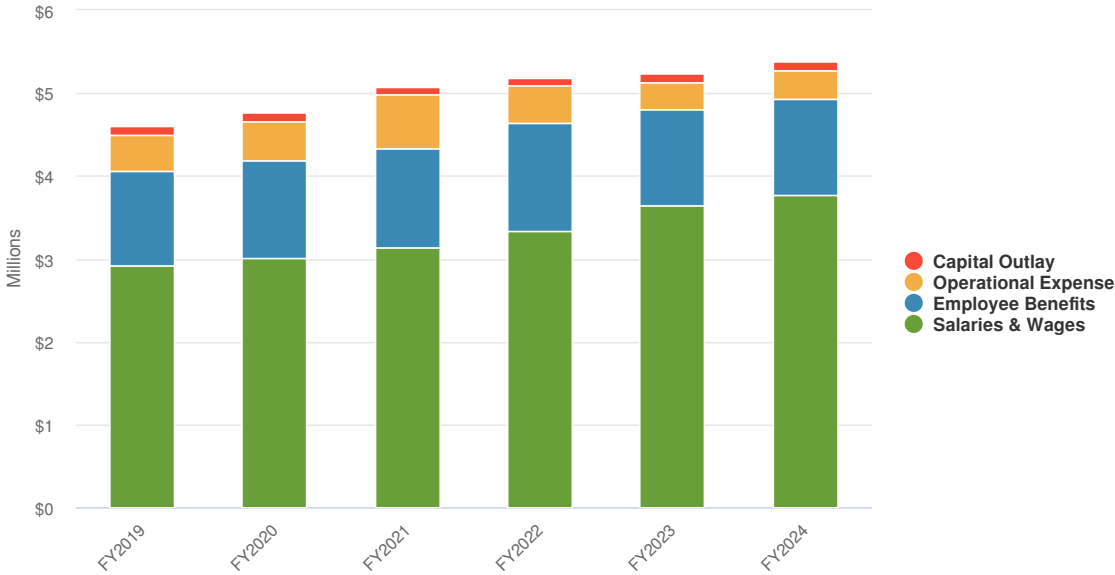


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 Budgeted (% Change)	FY2023 Budget vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$2,274,266	\$2,156,751	\$2,349,149	\$2,395,452	2%	\$46,303
VACATION DAY COVERAGE	\$150,743	\$79,775	\$111,547	\$129,121	15.8%	\$17,574
ADDITIONAL HOURS	\$32,978	\$52,418	\$34,103	\$35,130	3%	\$1,027
EXTRA PERSONNEL	\$62,705	\$76,853	\$64,843	\$66,798	3%	\$1,955
PROFESSIONAL DEVELOPMENT	\$66,479	\$99,044	\$68,746	\$70,818	3%	\$2,072
SICK/INJURED	\$58,792	\$29,908	\$58,076	\$63,357	9.1%	\$5,281
SPECIAL ASSIGNMENT	\$21,831	\$6,041	\$22,575	\$23,256	3%	\$681
HOLIDAY REPLACEMENT	\$0	\$0	\$22,215	\$55,847	151.4%	\$33,632
REGULAR EMPLOYEES	\$532,288	\$490,558	\$583,208	\$610,231	4.6%	\$27,023
VACATION DAY COVERAGE	\$55,700	\$49,829	\$50,809	\$47,082	-7.3%	-\$3,727
ADDITIONAL HOURS	\$1,261	\$554	\$1,381	\$1,446	4.7%	\$65
EXTRA PERSONNEL	\$48,434	\$44,788	\$53,053	\$55,541	4.7%	\$2,488
PROFESSIONAL DEVELOPMENT	\$9,376	\$19,662	\$10,266	\$10,752	4.7%	\$486
SICK/INJURED	\$13,720	\$18,263	\$14,144	\$16,660	17.8%	\$2,516
SPECIAL ASSIGNMENT	\$1,632	\$6,106	\$1,786	\$1,871	4.8%	\$85
CLERICAL SUPPORT	\$75,858	\$70,141	\$65,155	\$67,373	3.4%	\$2,218
COMMUNITY SERVICE OFFICER	\$16,362	\$20,233	\$16,698	\$17,187	2.9%	\$489
IT SUPPORT	\$53,191	\$59,214	\$54,255	\$55,889	3%	\$1,634
CUSTODIAL	\$50,752	\$53,763	\$52,508	\$53,919	2.7%	\$1,411
Total Salaries & Wages:	\$3,526,368	\$3,333,901	\$3,634,517	\$3,777,730	3.9%	\$143,213
Employee Benefits						
GROUP INSURANCE	\$17,353	\$14,418	\$15,704	\$16,510	5.1%	\$806
EMPLOYER SHARE SOCIAL SEC	\$212,234	\$189,429	\$219,473	\$226,162	3%	\$6,689
RETIREMENT CONTRIBUTIONS	\$192,570	\$183,591	\$0	\$0	0%	\$0
DEFINED CONTRIBUTION ER	\$0	\$8,979	\$6,498	\$13,246	103.8%	\$6,748
HEALTH INSURANCE	\$395,948	\$394,144	\$442,497	\$417,350	-5.7%	-\$25,147
DENTAL INSURANCE	\$18,335	\$14,211	\$16,775	\$16,432	-2%	-\$343
LONGEVITY	\$13,500	\$13,500	\$14,200	\$13,100	-7.7%	-\$1,100
HOLIDAY PAYOUT	\$78,260	\$74,860	\$86,274	\$64,534	-25.2%	-\$21,740
DEGREE STIPEND	\$10,000	\$9,500	\$10,250	\$10,500	2.4%	\$250
K-9	\$20,720	\$15,000	\$21,192	\$21,666	2.2%	\$474
UNIFORM CLEANIN	\$36,030	\$83,043	\$35,340	\$35,340	0%	\$0
GROUP INSURANCE	\$4,607	\$3,719	\$4,221	\$4,680	10.9%	\$459
EMPLOYER SHARE SOCIAL SEC	\$67,001	\$64,715	\$69,834	\$73,413	5.1%	\$3,579
RETIREMENT CONTRIBUTIONS	\$31,245	\$31,331	\$0	\$0	0%	\$0



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 Budgeted (% Change)	FY2023 Budget vs. FY2024 Budgeted (\$ Change)
DEFINED CONTRIBUTION ER	\$20,506	\$20,420	\$23,558	\$21,631	-8.2%	-\$1,927
WORKERS' COMPENSATION	\$0	\$3	\$0	\$0	0%	\$0
HEALTH INSURANCE	\$82,518	\$55,462	\$84,125	\$94,811	12.7%	\$10,686
DENTAL INSURANCE	\$3,328	\$1,671	\$2,964	\$3,510	18.4%	\$546
HOLIDAY PAYOUT	\$8,622	\$8,839	\$9,597	\$10,197	6.3%	\$600
DEGREE STIPEND	\$3,250	\$2,750	\$3,000	\$2,500	-16.7%	-\$500
UNIFORM CLEANIN	\$13,302	\$1,787	\$12,612	\$12,612	0%	\$0
WORKERS' COMPENSATION	\$106,000	\$117,673	\$80,960	\$101,000	24.8%	\$20,040
OTHER EMPLOYEE BENEFITS	\$1,500	\$1,280	\$1,500	\$1,500	0%	\$0
UNIFORM CLEANIN	\$0	\$480	\$0	\$0	0%	\$0
Total Employee Benefits:	\$1,336,829	\$1,310,805	\$1,160,574	\$1,160,693	0%	\$119
Operational Expense						
LEGAL SERVICES	\$7,000	\$48,254	\$7,000	\$7,000	0%	\$0
SELECTION RECRUITMENT	\$2,000	\$2,286	\$2,000	\$2,000	0%	\$0
MEDICAL PHYSICALS	\$1,000	\$1,050	\$1,000	\$1,000	0%	\$0
OFFICIAL/ADMIN SERVICES	\$8,940	\$7,954	\$8,940	\$8,940	0%	\$0
PROFESSIONAL EDUCATIONAL	\$19,520	\$27,606	\$19,520	\$19,520	0%	\$0
CHIEF EXPENSES	\$1,700	\$679	\$1,700	\$1,700	0%	\$0
PRISONER CARE	\$1,000	\$162	\$1,000	\$1,000	0%	\$0
OSHA REQUIREMENTS	\$3,800	\$1,170	\$3,800	\$3,800	0%	\$0
FIRST RESPONDER MED EQUIP	\$9,800	\$6,847	\$9,800	\$9,800	0%	\$0
POLICE SERVICE INFO TECH	\$36,608	\$52,091	\$36,608	\$36,608	0%	\$0
POLICE SERVICE INVESTIGAT	\$7,500	\$3,740	\$7,500	\$7,500	0%	\$0
PD ACCOUNTABILITY MANDATE	\$2,491	\$2,800	\$2,491	\$2,491	0%	\$0
REPAIRS & MAINTENANCE	\$15,000	\$2,289	\$15,000	\$15,000	0%	\$0
BUILDING MAINTENANCE	\$30,500	\$45,814	\$30,500	\$30,500	0%	\$0
WATER/SEWER	\$2,800	\$4,245	\$2,800	\$2,800	0%	\$0
RENTAL OF COMPUTER RELATE	\$12,900	\$19,859	\$12,900	\$12,900	0%	\$0
COMMUNICATIONS	\$53,050	\$51,558	\$53,050	\$53,050	0%	\$0
POSTAGE	\$2,500	\$2,320	\$2,500	\$2,500	0%	\$0
ADMIN SUPPLIES	\$9,250	\$12,423	\$9,250	\$9,250	0%	\$0
NATURAL GAS	\$7,500	\$11,822	\$7,500	\$7,500	0%	\$0
ELECTRICITY	\$50,000	\$47,097	\$50,000	\$50,000	0%	\$0
FUEL	\$40,000	\$40,000	\$40,000	\$40,000	0%	\$0
OTHER SUPPLIES	\$15,500	\$52,550	\$15,500	\$15,500	0%	\$0



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 Budgeted (% Change)	FY2023 Budget vs. FY2024 Budgeted (\$ Change)
Total Operational Expense:	\$340,359	\$444,616	\$340,359	\$340,359	0%	\$0
Capital Outlay						
TECHNOLOGY - RELATED HARD	\$10,000	\$9,847	\$10,000	\$10,000	0%	\$0
OTHER EQUIPMENT	\$89,804	\$89,804	\$89,804	\$89,804	0%	\$0
Total Capital Outlay:	\$99,804	\$99,651	\$99,804	\$99,804	0%	\$0
Total Expense Objects:	\$5,303,360	\$5,188,973	\$5,235,254	\$5,378,586	2.7%	\$143,332



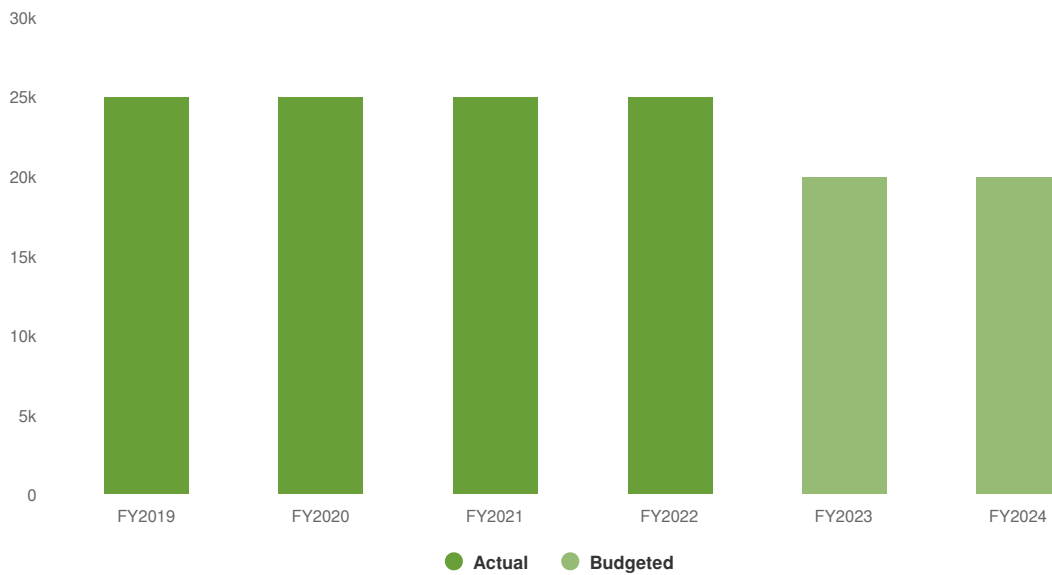
Animal Control - 421500

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.

Expenditures Summary

\$20,000 **\$0**
(0.00% vs. prior year)

Animal Control Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Operational Expense						
ADMIN SUPPLIES	\$25,000	\$25,000	\$20,000	\$20,000	\$0	0%
Total Operational Expense:	\$25,000	\$25,000	\$20,000	\$20,000	\$0	0%
Total Expense Objects:	\$25,000	\$25,000	\$20,000	\$20,000	\$0	0%



Emergency Management - 422300

The emergency management director develops and organizes the town's Emergency Management program. This budget supports those initiatives.

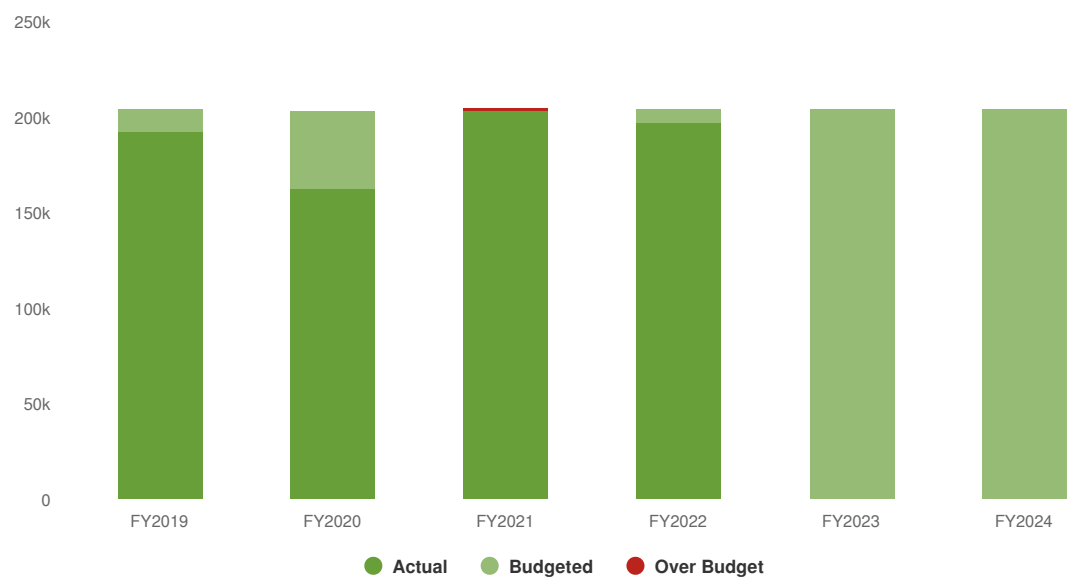
Expenditures Summary

\$204,641

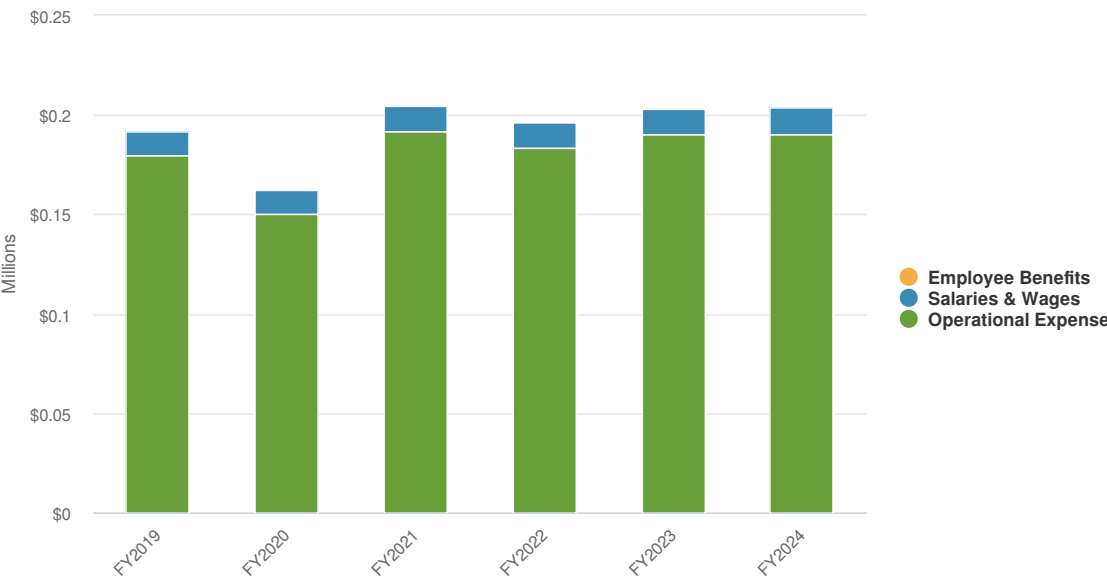
\$341

(0.17% vs. prior year)

Emergency Management Proposed and Historical Budget vs. Actual



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$12,548	\$12,547	\$12,800	\$13,117	\$317	2.5%
Total Salaries & Wages:	\$12,548	\$12,547	\$12,800	\$13,117	\$317	2.5%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$960	\$747	\$979	\$1,003	\$24	2.5%
WORKERS' COMPENSATION	\$0	\$34	\$0	\$0	\$0	0%
Total Employee Benefits:	\$960	\$781	\$979	\$1,003	\$24	2.5%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$73,000	\$88,911	\$73,000	\$73,000	\$0	0%
OFFICIAL/ADMIN SERVICES	\$1,900	\$0	\$1,900	\$1,900	\$0	0%
PROFESSIONAL EDUCATIONAL	\$500	\$0	\$500	\$500	\$0	0%
TECHNOLOGY RELATED REPAIR	\$24,000	\$2,492	\$24,000	\$24,000	\$0	0%
COMMUNICATIONS	\$40,000	\$54,530	\$40,000	\$40,000	\$0	0%
SUPPLIES	\$1,850	\$401	\$1,850	\$1,850	\$0	0%
GENERAL SUPPLIES	\$50	\$0	\$50	\$50	\$0	0%
ADMIN SUPPLIES	\$33,381	\$23,153	\$33,381	\$33,381	\$0	0%
ELECTRICITY	\$8,225	\$8,509	\$8,225	\$8,225	\$0	0%
BOTTLED GAS	\$7,000	\$5,820	\$7,000	\$7,000	\$0	0%
BOOKS AND PERIODICALS	\$150	\$0	\$150	\$150	\$0	0%
DUES & FEES	\$465	\$19	\$465	\$465	\$0	0%
Total Operational Expense:	\$190,521	\$183,835	\$190,521	\$190,521	\$0	0%
Total Expense Objects:	\$204,029	\$197,163	\$204,300	\$204,641	\$341	0.2%



Marine Patrol - 421700

Michael A. Spera, Chief of Police

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

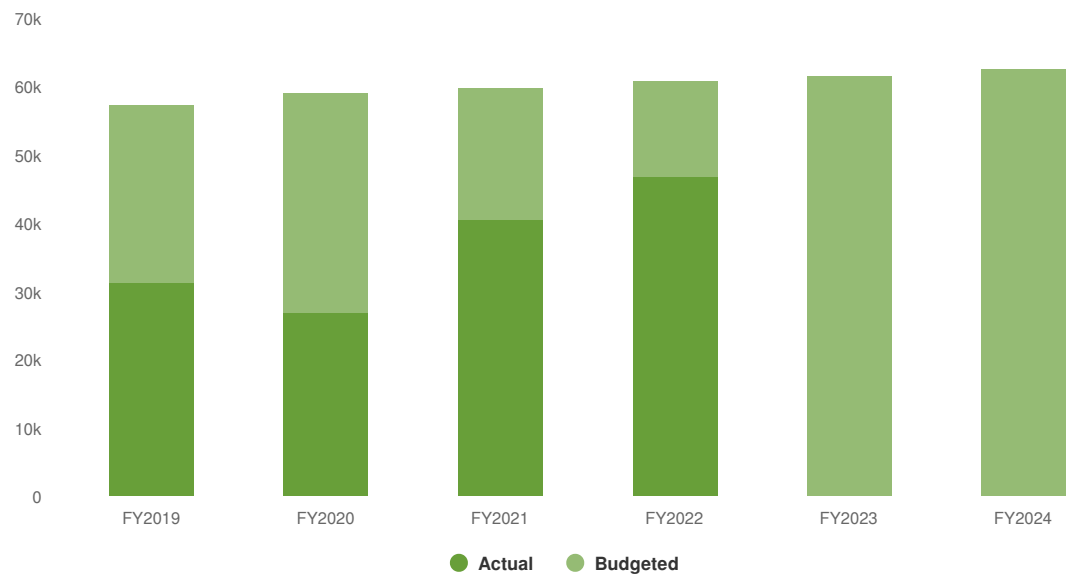
Expenditures Summary

\$62,727

\$1,051

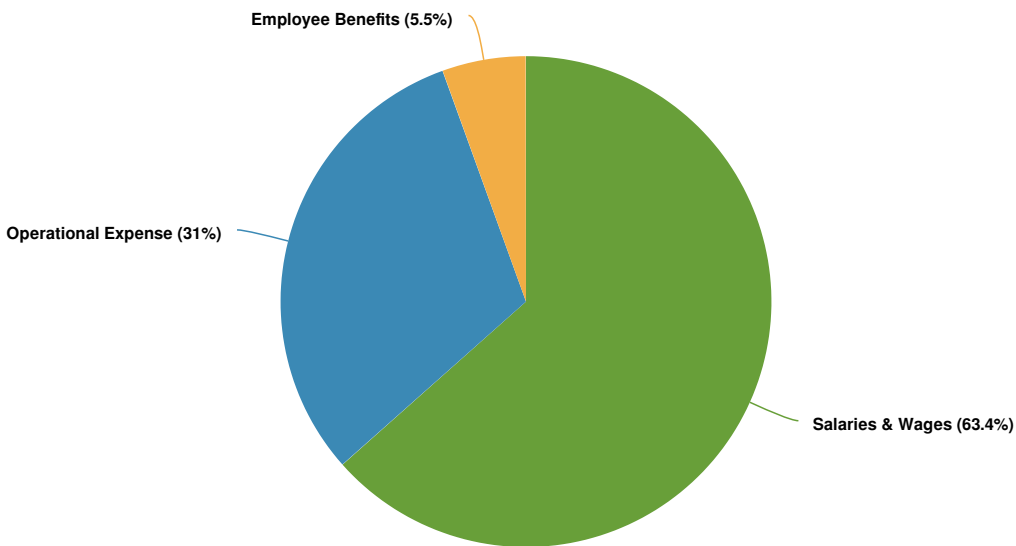
(1.70% vs. prior year)

Marine Patrol Proposed and Historical Budget vs. Actual

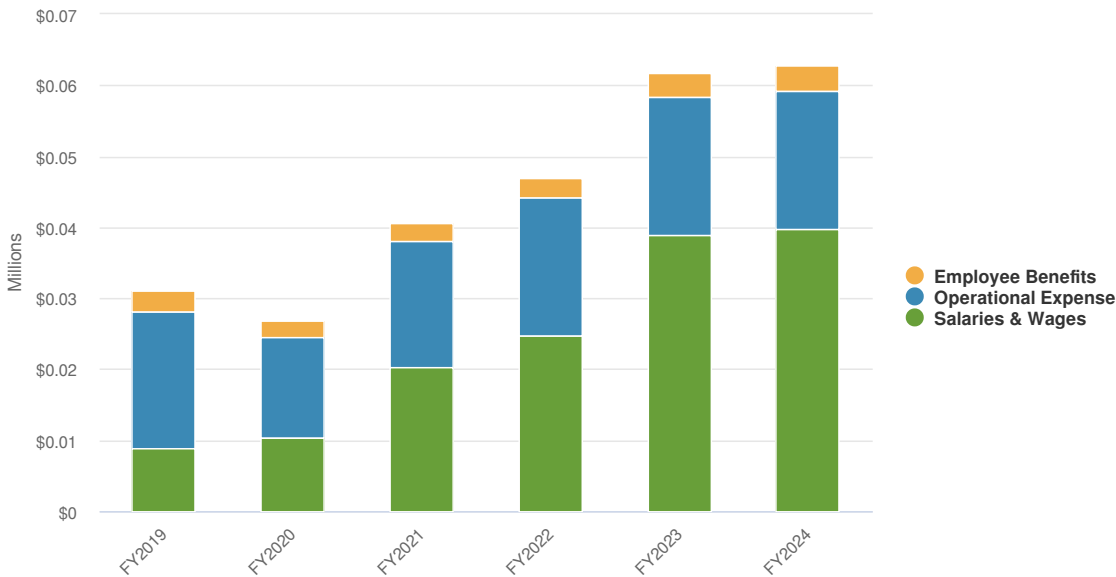


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$38,063	\$10,819	\$38,824	\$39,800	\$976	2.5%
OVERTIME	\$0	\$14,011	\$0	\$0	\$0	0%
Total Salaries & Wages:	\$38,063	\$24,830	\$38,824	\$39,800	\$976	2.5%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$2,912	\$1,877	\$2,970	\$3,045	\$75	2.5%
WORKERS' COMPENSATION	\$568	\$895	\$410	\$410	\$0	0%
Total Employee Benefits:	\$3,480	\$2,772	\$3,380	\$3,455	\$75	2.2%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$0	\$3,450	\$0	\$0	\$0	0%
PURCHASED PROPERTY SERVIC	\$3,450	\$0	\$3,450	\$3,450	\$0	0%
REPAIRS & MAINTENANCE	\$9,000	\$12,691	\$9,000	\$9,000	\$0	0%
FUEL	\$7,022	\$3,187	\$7,022	\$7,022	\$0	0%
Total Operational Expense:	\$19,472	\$19,328	\$19,472	\$19,472	\$0	0%
Total Expense Objects:	\$61,015	\$46,930	\$61,676	\$62,727	\$1,051	1.7%



Tree Warden - 421100

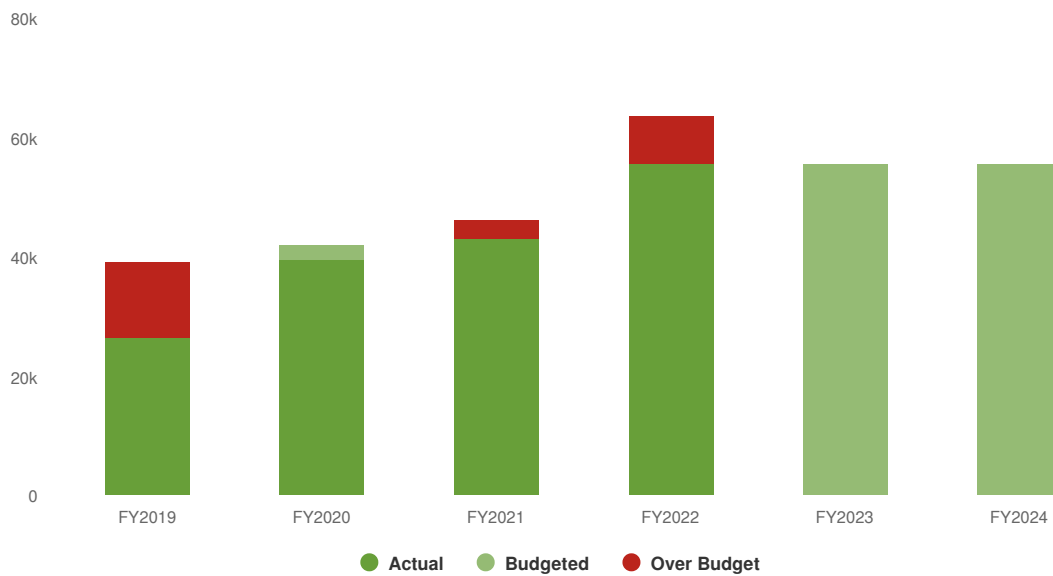
Jim Kiely, Tree Warden

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.

Expenditures Summary

\$55,689 **-\$1**
(0.00% vs. prior year)

Tree Warden Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$9,000	\$9,000	\$9,000	\$9,000	\$0	0%
Total Salaries & Wages:	\$9,000	\$9,000	\$9,000	\$9,000	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$689	\$689	\$689	\$689	\$0	-0.1%
WORKERS' COMPENSATION	\$0	\$425	\$0	\$0	\$0	0%
Total Employee Benefits:	\$689	\$1,114	\$689	\$689	\$0	-0.1%
Operational Expense						
LAWN CARE	\$42,000	\$53,379	\$42,000	\$42,000	\$0	0%
OTHER SUPPLIES	\$4,000	\$120	\$4,000	\$4,000	\$0	0%
Total Operational Expense:	\$46,000	\$53,499	\$46,000	\$46,000	\$0	0%
Total Expense Objects:	\$55,689	\$63,613	\$55,689	\$55,689	\$0	0%

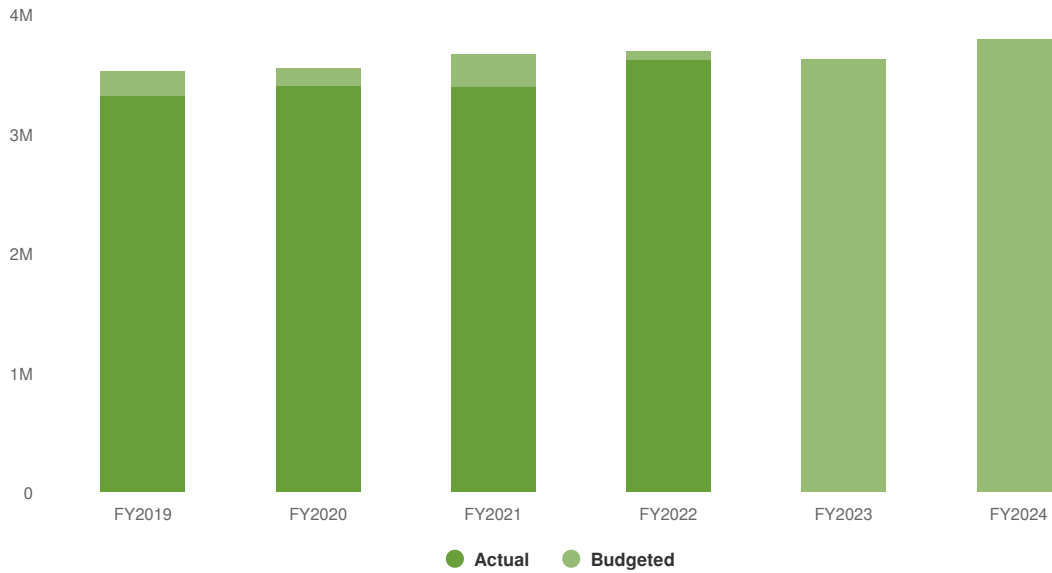


Public Works

Expenditures Summary

\$3,798,446 **\$167,129**
(4.60% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures					
Public Works					
Public Works Department					
PW Admin					
REGULAR EMPLOYEES	\$638,712	\$588,654	\$651,470	\$651,220	0%
OVERTIME	\$0	\$0	\$0	\$46,000	N/A
OTHER SALARIES	\$0	\$10,518	\$0	\$0	0%
GROUP INSURANCE	\$4,010	\$3,370	\$3,693	\$3,632	-1.6%
EMPLOYER SHARE SOCIAL SEC	\$48,861	\$43,638	\$49,914	\$53,414	7%
RETIREMENT CONTRIBUTIONS	\$56,080	\$51,793	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$1,248	\$5,708	\$4,642	\$14,336	208.8%
WORKERS' COMPENSATION	\$39,294	\$43,234	\$29,579	\$33,375	12.8%
HEALTH INSURANCE	\$183,395	\$154,237	\$166,582	\$213,259	28%



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 Budgeted (% Change)
DENTAL INSURANCE	\$8,840	\$5,932	\$6,604	\$8,970	35.8%
NURSING SERVICES	\$500	\$692	\$500	\$500	0%
SELECTION/RECRUITMENT	\$1,000	\$390	\$1,000	\$1,000	0%
PROFESSIONAL EDUCATIONAL	\$7,600	\$8,260	\$7,600	\$7,600	0%
PURCHASED PROPERTY SERVIC	\$35,000	\$39,695	\$35,000	\$35,000	0%
REPAIRS & MAINTENANCE	\$12,000	\$11,535	\$12,000	\$12,000	0%
BUILDING MAINTENANCE	\$0	\$90	\$0	\$0	0%
FIRE / SECURITY MAINTENAN	\$0	\$936	\$0	\$0	0%
HVAC MAINTENANCE	\$1,960	\$796	\$1,960	\$1,960	0%
RENTALS	\$12,900	\$17,254	\$12,900	\$12,900	0%
WATER/SEWER	\$0	\$500	\$0	\$0	0%
COMMUNICATIONS	\$9,000	\$5,219	\$9,000	\$9,000	0%
POSTAGE	\$360	\$54	\$360	\$360	0%
TRAVEL REIMBURSEMENT	\$3,500	\$3,075	\$3,500	\$3,500	0%
GENERAL SUPPLIES	\$400	\$371	\$400	\$400	0%
ELECTRICITY	\$7,000	\$5,717	\$7,000	\$7,000	0%
OIL	\$6,000	\$9,473	\$6,000	\$6,000	0%
Total PW Admin:	\$1,077,660	\$1,011,141	\$1,009,704	\$1,121,426	11.1%
PW Highway And Street					
OVERTIME	\$20,000	\$14,302	\$20,000	\$0	-100%
EMPLOYER SHARE SOCIAL SEC	\$1,530	\$1,049	\$1,530	\$0	-100%
WORKERS' COMPENSATION	\$1,450	\$881	\$1,048	\$0	-100%
HEALTH INSURANCE	\$0	\$2,162	\$0	\$0	0%
DENTAL INSURANCE	\$0	\$92	\$0	\$0	0%
PURCHASED PROFESSIONAL SE	\$1,000	\$2,300	\$1,000	\$1,000	0%
ENGINEERING	\$0	\$8,742	\$0	\$0	0%
POLICE SERVICES	\$12,000	\$16,622	\$16,000	\$16,000	0%
TRIM & REMOVAL OF TREES	\$3,000	\$3,000	\$3,000	\$3,000	0%
CATCH BASIN CLEANING	\$10,000	\$12,749	\$10,000	\$10,000	0%
REPAIRS & MAINTENANCE	\$3,000	\$1,461	\$3,000	\$7,000	133.3%
GROUNDS MAINTENANCE	\$7,500	\$2,650	\$7,500	\$3,500	-53.3%
ROAD MAINTENANCE	\$100,000	\$106,193	\$110,000	\$110,000	0%
STREET LINE STRIPES	\$10,000	\$8,470	\$10,000	\$10,000	0%
STREET SIGNS	\$7,000	\$6,607	\$7,000	\$7,000	0%
ADMIN SUPPLIES	\$1,800	\$1,498	\$1,800	\$1,800	0%
INFRASTRUCTURE	\$400,000	\$402,588	\$450,000	\$475,000	5.6%
Total PW Highway And Street:	\$578,280	\$591,366	\$641,878	\$644,300	0.4%
PW Snow And Ice					
OVERTIME	\$26,000	\$12,102	\$26,000	\$0	-100%
EMPLOYER SHARE SOCIAL SEC	\$1,989	\$880	\$1,989	\$0	-100%
WORKERS' COMPENSATION	\$1,885	\$615	\$1,362	\$0	-100%
SNOW PLOWING / SANDING	\$40,000	\$51,397	\$40,000	\$40,000	0%



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 Budgeted (% Change)
FOOD	\$5,000	\$2,127	\$5,000	\$5,000	0%
Total PW Snow And Ice:	\$74,874	\$67,121	\$74,351	\$45,000	-39.5%
PW Vehicle/Equip Maint					
REPAIRS & MAINTENANCE	\$40,000	\$45,306	\$45,000	\$45,000	0%
TECHNOLOGY RELATED REPAIR	\$1,000	\$675	\$1,000	\$1,000	0%
FUEL	\$40,000	\$52,098	\$40,000	\$45,000	12.5%
Total PW Vehicle/Equip Maint:	\$81,000	\$98,079	\$86,000	\$91,000	5.8%
Total Public Works Department:	\$1,811,814	\$1,767,707	\$1,811,933	\$1,901,726	5%
Transfer Station Department					
Transfer Station Operation					
REGULAR EMPLOYEES	\$216,018	\$224,785	\$223,214	\$230,643	3.3%
OVERTIME	\$0	\$1,381	\$0	\$0	0%
GROUP INSURANCE	\$434	\$376	\$395	\$407	3%
EMPLOYER SHARE SOCIAL SEC	\$16,250	\$16,876	\$17,076	\$17,644	3.3%
RETIREMENT CONTRIBUTIONS	\$15,952	\$15,898	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$3,463	\$2,141	\$3,325	\$2,177	-34.5%
WORKERS' COMPENSATION	\$10,616	\$14,161	\$10,344	\$9,110	-11.9%
HEALTH INSURANCE	\$10,064	\$12,392	\$14,080	\$10,677	-24.2%
DENTAL INSURANCE	\$416	\$335	\$364	\$390	7.1%
PURCHASED PROFESSIONAL SE	\$200	\$0	\$200	\$200	0%
REFUSE REMOVAL	\$0	\$1,897	\$0	\$0	0%
REPAIRS & MAINTENANCE	\$20,000	\$38,345	\$25,000	\$30,000	20%
BUILDING MAINTENANCE	\$5,000	\$31,776	\$5,000	\$5,000	0%
FIRE / SECURITY MAINTENAN	\$0	\$468	\$0	\$0	0%
NON-TECHNOLOGY RELATED RE	\$30,000	\$19,684	\$30,000	\$25,000	-16.7%
RENTALS	\$5,600	\$4,950	\$5,600	\$5,600	0%
COMMUNICATIONS	\$1,100	\$2,655	\$1,100	\$1,100	0%
SUPPLIES	\$1,800	\$806	\$1,800	\$1,800	0%
ELECTRICITY	\$6,000	\$5,506	\$6,000	\$6,000	0%
FUEL	\$5,000	\$7,025	\$5,000	\$5,000	0%
OTHER	\$11,500	\$953	\$11,500	\$11,500	0%
MACHINERY	\$0	\$225	\$0	\$0	0%
Total Transfer Station Operation:	\$359,413	\$402,635	\$359,998	\$362,248	0.6%
TS Waste Transport/Disposal					
REFUSE REMOVAL	\$215,900	\$199,454	\$215,900	\$215,900	0%
NON-TECHNOLOGY RELATED RE	\$0	\$9,721	\$0	\$0	0%
DISPOSAL - BULKY WASTE	\$120,000	\$89,774	\$120,000	\$120,000	0%
SNOW PLOWING	\$5,000	\$0	\$5,000	\$5,000	0%
Total TS Waste Transport/Disposal:	\$340,900	\$298,949	\$340,900	\$340,900	0%
Total Transfer Station Department:	\$700,313	\$701,584	\$700,898	\$703,148	0.3%

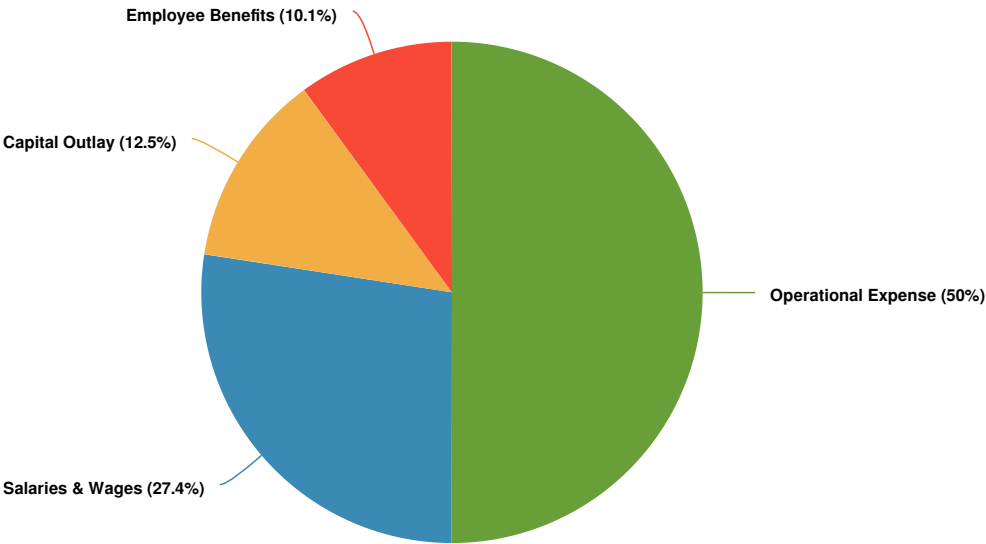


Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 Budgeted (% Change)
Engineering					
ENGINEERING	\$135,000	\$158,041	\$80,000	\$80,000	0%
Total Engineering:	\$135,000	\$158,041	\$80,000	\$80,000	0%
Street Lighting					
REPAIRS & MAINTENANCE	\$20,000	\$18,388	\$20,000	\$25,000	25%
ELECTRICITY	\$60,000	\$33,905	\$60,000	\$55,000	-8.3%
Total Street Lighting:	\$80,000	\$52,293	\$80,000	\$80,000	0%
Waste Collection					
PURCHASED PROFESSIONAL SE	\$32,500	\$34,123	\$34,000	\$36,000	5.9%
Total Waste Collection:	\$32,500	\$34,123	\$34,000	\$36,000	5.9%
Water Hydrant					
WATER/SEWER	\$658,500	\$640,104	\$675,000	\$742,500	10%
Total Water Hydrant:	\$658,500	\$640,104	\$675,000	\$742,500	10%
WPCA Admin					
REGULAR EMPLOYEES	\$152,671	\$157,615	\$110,239	\$113,569	3%
GROUP INSURANCE	\$755	\$706	\$353	\$364	3.1%
EMPLOYER SHARE SOCIAL SEC	\$11,679	\$11,997	\$8,433	\$8,688	3%
RETIREMENT CONTRIBUTIONS	\$8,324	\$8,791	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$3,009	\$3,842	\$3,070	\$5,059	64.8%
WORKERS' COMPENSATION	\$403	\$439	\$291	\$291	0%
HEALTH INSURANCE	\$9,729	\$8,904	\$0	\$0	0%
DENTAL INSURANCE	\$374	\$305	\$0	\$0	0%
LEGAL SERVICES	\$10,000	\$2,025	\$10,000	\$10,000	0%
PROFESSIONAL EDUCATIONAL	\$1,000	\$0	\$1,000	\$1,000	0%
OTHER PROFESSIONAL SERVIC	\$60,000	\$60,474	\$90,000	\$90,000	0%
TECHNICAL SERVICES	\$2,250	\$2,300	\$2,500	\$2,650	6%
REPAIRS & MAINTENANCE	\$1,000	\$1,079	\$1,000	\$1,000	0%
POSTAGE	\$3,600	\$959	\$3,600	\$3,600	0%
ADVERTISING	\$2,000	\$300	\$2,000	\$2,000	0%
TRAVEL REIMBURSEMENT	\$1,000	\$0	\$1,000	\$1,000	0%
OTHER - OTHER PURCHASED S	\$2,500	\$1,045	\$2,500	\$2,500	0%
SUPPLIES	\$4,000	\$591	\$4,000	\$4,000	0%
GENERAL SUPPLIES	\$2,500	\$1,938	\$2,500	\$2,500	0%
FUEL	\$1,500	\$134	\$1,000	\$850	-15%
OTHER SUPPLIES	\$6,000	\$75	\$6,000	\$6,000	0%
Total WPCA Admin:	\$284,294	\$263,519	\$249,486	\$255,071	2.2%
Total Public Works:	\$3,702,421	\$3,617,371	\$3,631,317	\$3,798,446	4.6%
Total Expenditures:	\$3,702,421	\$3,617,371	\$3,631,317	\$3,798,446	4.6%

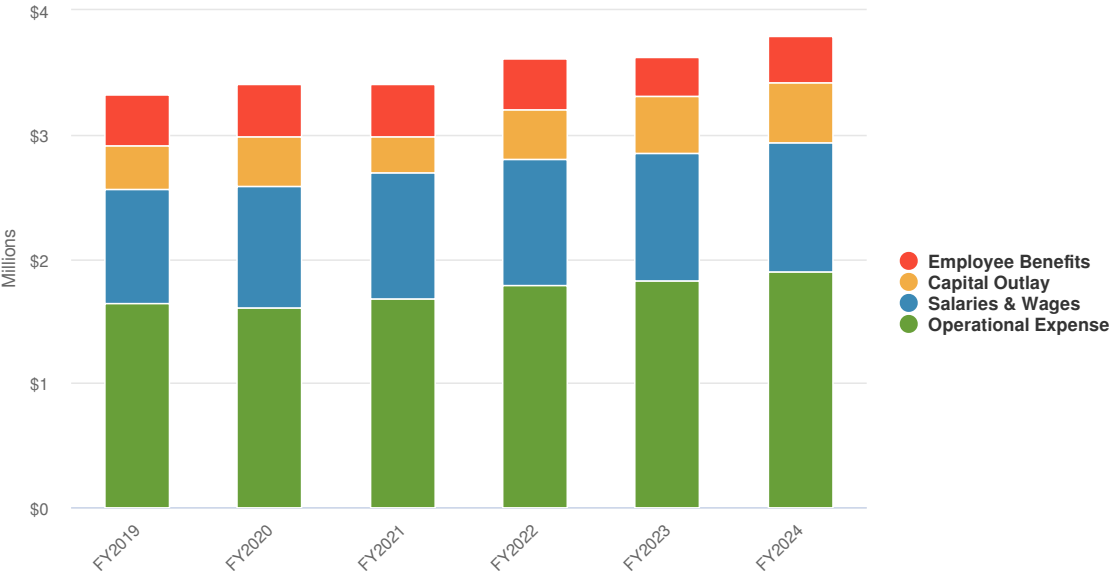


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

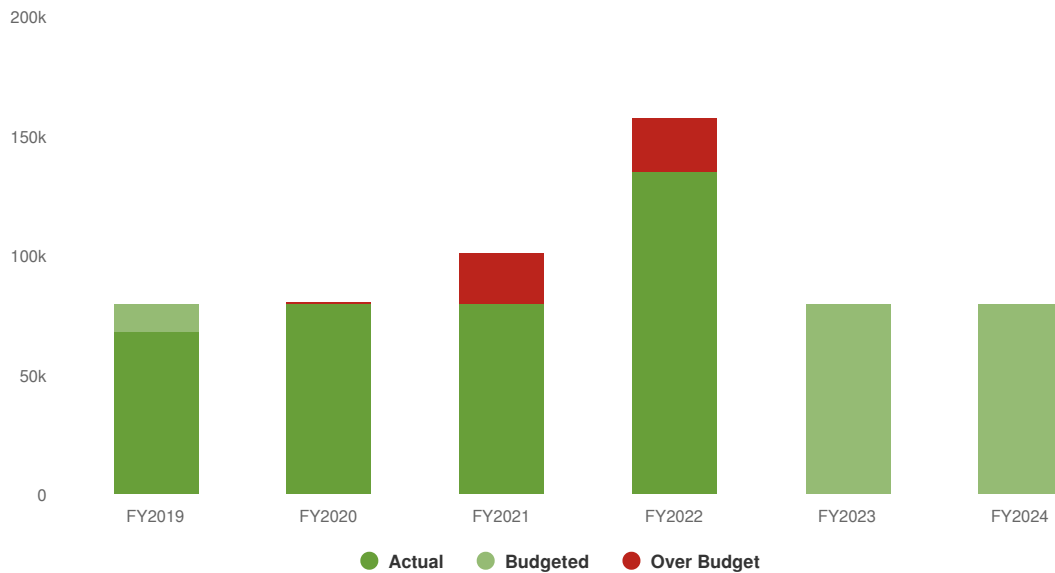


Engineering - 430500

Expenditures Summary

\$80,000 **\$0**
(0.00% vs. prior year)

Engineering Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Operational Expense						
ENGINEERING	\$135,000	\$158,041	\$80,000	\$80,000	\$0	0%
Total Operational Expense:	\$135,000	\$158,041	\$80,000	\$80,000	\$0	0%
Total Expense Objects:	\$135,000	\$158,041	\$80,000	\$80,000	\$0	0%



Main Street Maintenance - 411200

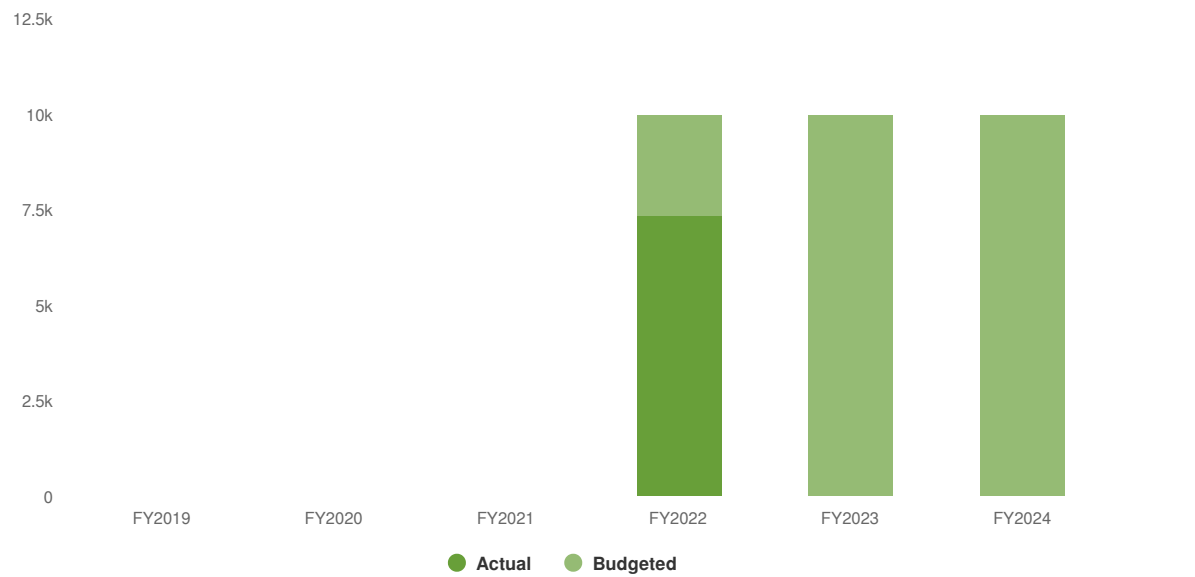
Expenditures Summary

\$10,000

\$0

(0.00% vs. prior year)

Main Street Maintenance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Operational Expense						
REPAIRS & MAINTENANCE	\$10,000	\$7,340	\$10,000	\$10,000	\$0	0%
Total Operational Expense:	\$10,000	\$7,340	\$10,000	\$10,000	\$0	0%
Total Expense Objects:	\$10,000	\$7,340	\$10,000	\$10,000	\$0	0%

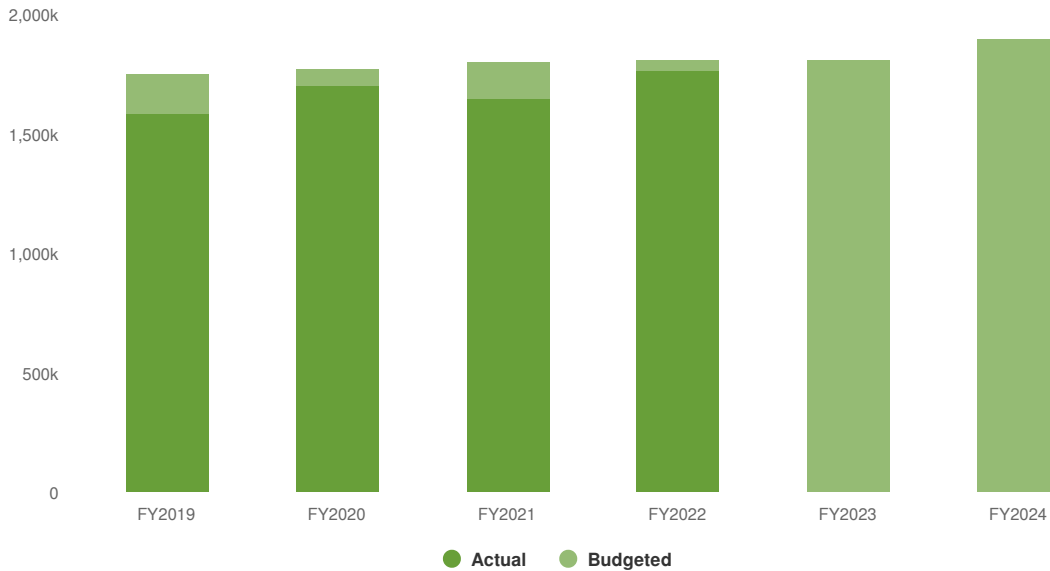


Public Works Department

Expenditures Summary

\$1,901,726 **\$89,793**
(4.96% vs. prior year)

Public Works Department Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expenditures						
Public Works						
Public Works Department						
PW Admin						
REGULAR EMPLOYEES	\$638,712	\$588,654	\$651,470	\$651,220	-\$250	0%
OVERTIME	\$0	\$0	\$0	\$46,000	\$46,000	N/A
OTHER SALARIES	\$0	\$10,518	\$0	\$0	\$0	0%
GROUP INSURANCE	\$4,010	\$3,370	\$3,693	\$3,632	-\$61	-1.6%
EMPLOYER SHARE SOCIAL SEC	\$48,861	\$43,638	\$49,914	\$53,414	\$3,500	7%
RETIREMENT CONTRIBUTIONS	\$56,080	\$51,793	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$1,248	\$5,708	\$4,642	\$14,336	\$9,694	208.8%



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
WORKERS' COMPENSATION	\$39,294	\$43,234	\$29,579	\$33,375	\$3,796	12.8%
HEALTH INSURANCE	\$183,395	\$154,237	\$166,582	\$213,259	\$46,677	28%
DENTAL INSURANCE	\$8,840	\$5,932	\$6,604	\$8,970	\$2,366	35.8%
NURSING SERVICES	\$500	\$692	\$500	\$500	\$0	0%
SELECTION/RECRUITMENT	\$1,000	\$390	\$1,000	\$1,000	\$0	0%
PROFESSIONAL EDUCATIONAL	\$7,600	\$8,260	\$7,600	\$7,600	\$0	0%
PURCHASED PROPERTY SERVIC	\$35,000	\$39,695	\$35,000	\$35,000	\$0	0%
REPAIRS & MAINTENANCE	\$12,000	\$11,535	\$12,000	\$12,000	\$0	0%
BUILDING MAINTENANCE	\$0	\$90	\$0	\$0	\$0	0%
FIRE / SECURITY MAINTENAN	\$0	\$936	\$0	\$0	\$0	0%
HVAC MAINTENANCE	\$1,960	\$796	\$1,960	\$1,960	\$0	0%
RENTALS	\$12,900	\$17,254	\$12,900	\$12,900	\$0	0%
WATER/SEWER	\$0	\$500	\$0	\$0	\$0	0%
COMMUNICATIONS	\$9,000	\$5,219	\$9,000	\$9,000	\$0	0%
POSTAGE	\$360	\$54	\$360	\$360	\$0	0%
TRAVEL REIMBURSEMENT	\$3,500	\$3,075	\$3,500	\$3,500	\$0	0%
GENERAL SUPPLIES	\$400	\$371	\$400	\$400	\$0	0%
ELECTRICITY	\$7,000	\$5,717	\$7,000	\$7,000	\$0	0%
OIL	\$6,000	\$9,473	\$6,000	\$6,000	\$0	0%
Total PW Admin:	\$1,077,660	\$1,011,141	\$1,009,704	\$1,121,426	\$111,722	11.1%
PW Highway And Street						
OVERTIME	\$20,000	\$14,302	\$20,000	\$0	-\$20,000	-100%
EMPLOYER SHARE SOCIAL SEC	\$1,530	\$1,049	\$1,530	\$0	-\$1,530	-100%
WORKERS' COMPENSATION	\$1,450	\$881	\$1,048	\$0	-\$1,048	-100%
HEALTH INSURANCE	\$0	\$2,162	\$0	\$0	\$0	0%
DENTAL INSURANCE	\$0	\$92	\$0	\$0	\$0	0%
PURCHASED PROFESSIONAL SE	\$1,000	\$2,300	\$1,000	\$1,000	\$0	0%
ENGINEERING	\$0	\$8,742	\$0	\$0	\$0	0%
POLICE SERVICES	\$12,000	\$16,622	\$16,000	\$16,000	\$0	0%
TRIM & REMOVAL OF TREES	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0%
CATCH BASIN CLEANING	\$10,000	\$12,749	\$10,000	\$10,000	\$0	0%
REPAIRS & MAINTENANCE	\$3,000	\$1,461	\$3,000	\$7,000	\$4,000	133.3%
GROUNDS MAINTENANCE	\$7,500	\$2,650	\$7,500	\$3,500	-\$4,000	-53.3%
ROAD MAINTENANCE	\$100,000	\$106,193	\$110,000	\$110,000	\$0	0%
STREET LINE STRIPES	\$10,000	\$8,470	\$10,000	\$10,000	\$0	0%
STREET SIGNS	\$7,000	\$6,607	\$7,000	\$7,000	\$0	0%
ADMIN SUPPLIES	\$1,800	\$1,498	\$1,800	\$1,800	\$0	0%

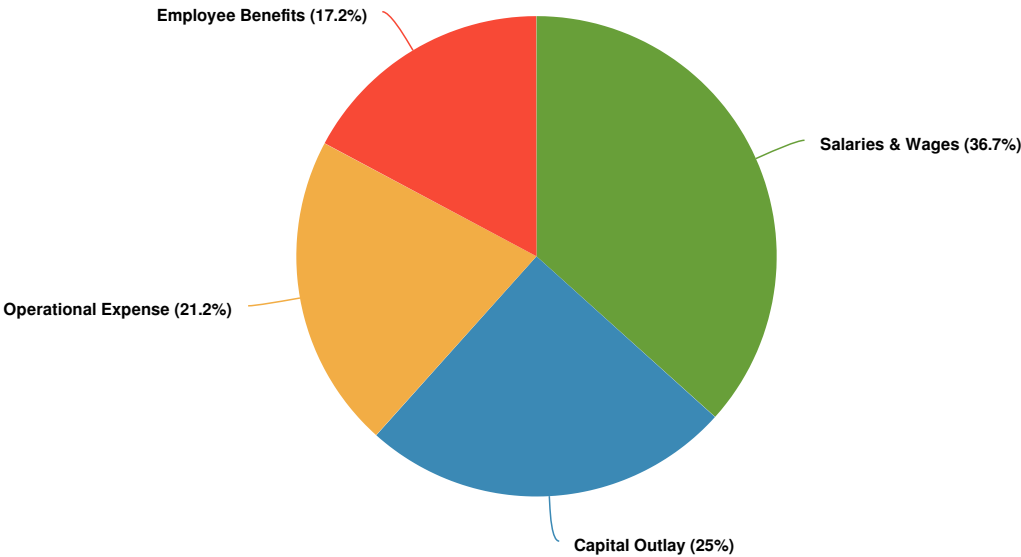


Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
INFRASTRUCTURE	\$400,000	\$402,588	\$450,000	\$475,000	\$25,000	5.6%
Total PW Highway And Street:	\$578,280	\$591,366	\$641,878	\$644,300	\$2,422	0.4%
PW Snow And Ice						
OVERTIME	\$26,000	\$12,102	\$26,000	\$0	-\$26,000	-100%
EMPLOYER SHARE SOCIAL SEC	\$1,989	\$880	\$1,989	\$0	-\$1,989	-100%
WORKERS' COMPENSATION	\$1,885	\$615	\$1,362	\$0	-\$1,362	-100%
SNOW PLOWING / SANDING	\$40,000	\$51,397	\$40,000	\$40,000	\$0	0%
FOOD	\$5,000	\$2,127	\$5,000	\$5,000	\$0	0%
Total PW Snow And Ice:	\$74,874	\$67,121	\$74,351	\$45,000	-\$29,351	-39.5%
PW Vehicle/Equip Maint						
REPAIRS & MAINTENANCE	\$40,000	\$45,306	\$45,000	\$45,000	\$0	0%
TECHNOLOGY RELATED REPAIR	\$1,000	\$675	\$1,000	\$1,000	\$0	0%
FUEL	\$40,000	\$52,098	\$40,000	\$45,000	\$5,000	12.5%
Total PW Vehicle/Equip Maint:	\$81,000	\$98,079	\$86,000	\$91,000	\$5,000	5.8%
Total Public Works Department:	\$1,811,814	\$1,767,707	\$1,811,933	\$1,901,726	\$89,793	5%
Total Public Works:	\$1,811,814	\$1,767,707	\$1,811,933	\$1,901,726	\$89,793	5%
Total Expenditures:	\$1,811,814	\$1,767,707	\$1,811,933	\$1,901,726	\$89,793	5%

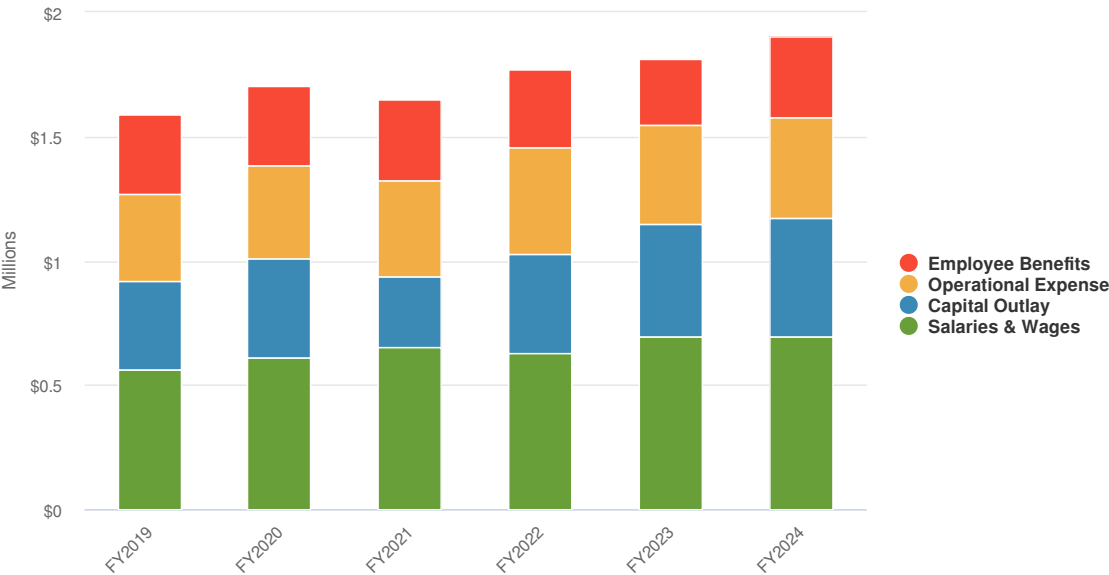


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

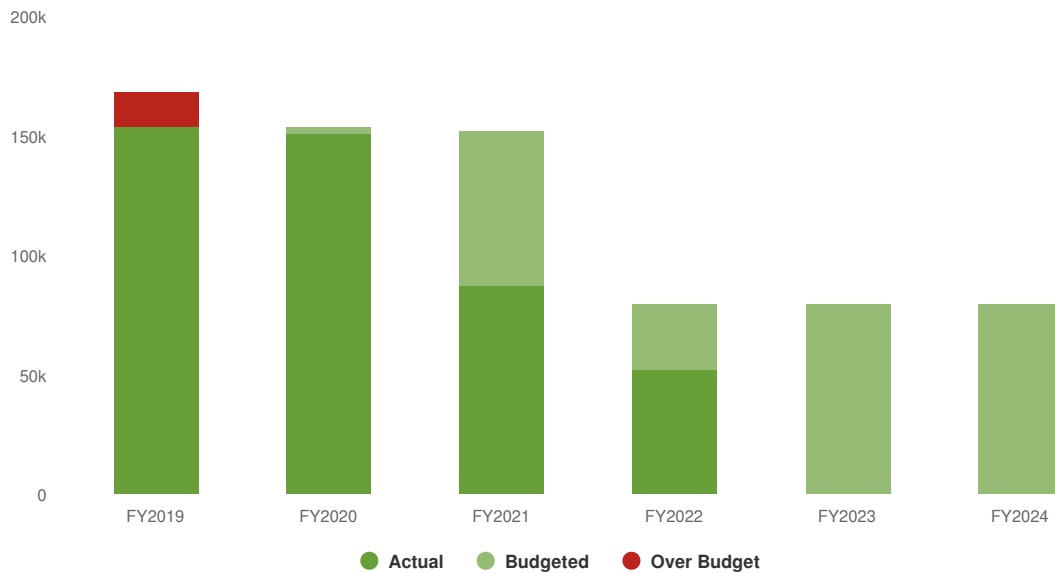


Street Lighting - 431100

Expenditures Summary

\$80,000 **\$0**
(0.00% vs. prior year)

Street Lighting Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Operational Expense						
REPAIRS & MAINTENANCE	\$20,000	\$18,388	\$20,000	\$25,000	\$5,000	25%
ELECTRICITY	\$60,000	\$33,905	\$60,000	\$55,000	-\$5,000	-8.3%
Total Operational Expense:	\$80,000	\$52,293	\$80,000	\$80,000	\$0	0%
Total Expense Objects:	\$80,000	\$52,293	\$80,000	\$80,000	\$0	0%

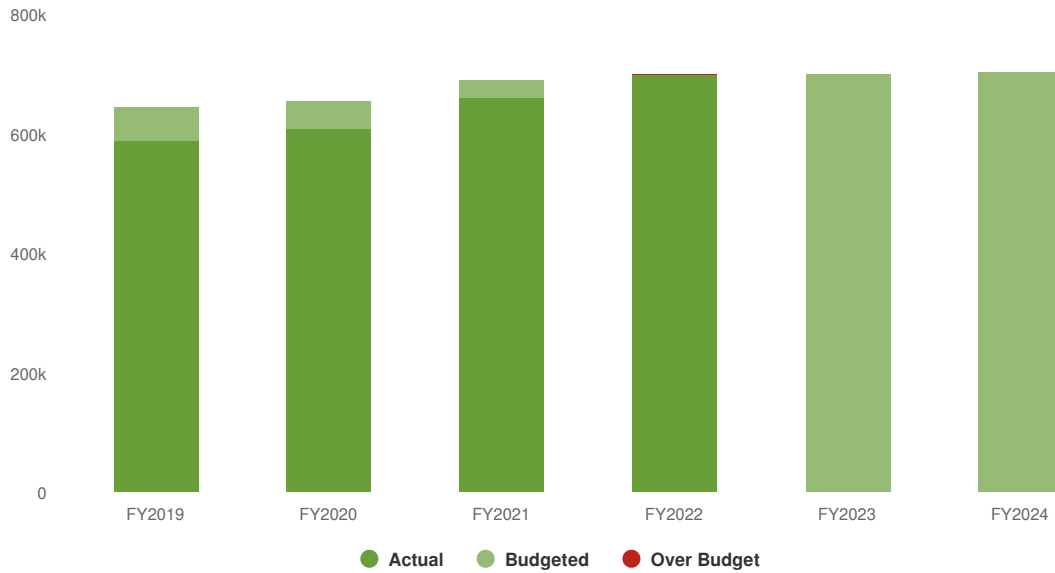


Transfer Station

Expenditures Summary

\$703,148 **\$2,250**
(0.32% vs. prior year)

Transfer Station Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expenditures						
Public Works						
Transfer Station Department						
Transfer Station Operation						
REGULAR EMPLOYEES	\$216,018	\$224,785	\$223,214	\$230,643	\$7,429	3.3%
OVERTIME	\$0	\$1,381	\$0	\$0	\$0	0%
GROUP INSURANCE	\$434	\$376	\$395	\$407	\$12	3%
EMPLOYER SHARE SOCIAL SEC	\$16,250	\$16,876	\$17,076	\$17,644	\$568	3.3%
RETIREMENT CONTRIBUTIONS	\$15,952	\$15,898	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$3,463	\$2,141	\$3,325	\$2,177	-\$1,148	-34.5%

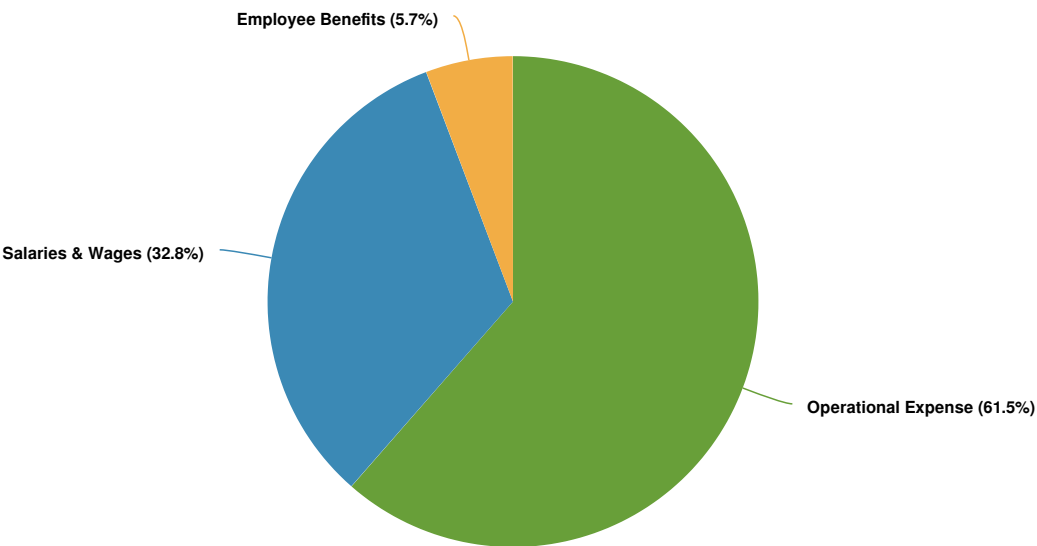


Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
WORKERS' COMPENSATION	\$10,616	\$14,161	\$10,344	\$9,110	-\$1,234	-11.9%
HEALTH INSURANCE	\$10,064	\$12,392	\$14,080	\$10,677	-\$3,403	-24.2%
DENTAL INSURANCE	\$416	\$335	\$364	\$390	\$26	7.1%
PURCHASED PROFESSIONAL SE	\$200	\$0	\$200	\$200	\$0	0%
REFUSE REMOVAL	\$0	\$1,897	\$0	\$0	\$0	0%
REPAIRS & MAINTENANCE	\$20,000	\$38,345	\$25,000	\$30,000	\$5,000	20%
BUILDING MAINTENANCE	\$5,000	\$31,776	\$5,000	\$5,000	\$0	0%
FIRE / SECURITY MAINTENAN	\$0	\$468	\$0	\$0	\$0	0%
NON-TECHNOLOGY RELATED RE	\$30,000	\$19,684	\$30,000	\$25,000	-\$5,000	-16.7%
RENTALS	\$5,600	\$4,950	\$5,600	\$5,600	\$0	0%
COMMUNICATIONS	\$1,100	\$2,655	\$1,100	\$1,100	\$0	0%
SUPPLIES	\$1,800	\$806	\$1,800	\$1,800	\$0	0%
ELECTRICITY	\$6,000	\$5,506	\$6,000	\$6,000	\$0	0%
FUEL	\$5,000	\$7,025	\$5,000	\$5,000	\$0	0%
OTHER	\$11,500	\$953	\$11,500	\$11,500	\$0	0%
MACHINERY	\$0	\$225	\$0	\$0	\$0	0%
Total Transfer Station Operation:	\$359,413	\$402,635	\$359,998	\$362,248	\$2,250	0.6%
TS Waste Transport/Disposal						
REFUSE REMOVAL	\$215,900	\$199,454	\$215,900	\$215,900	\$0	0%
NON-TECHNOLOGY RELATED RE	\$0	\$9,721	\$0	\$0	\$0	0%
DISPOSAL - BULKY WASTE	\$120,000	\$89,774	\$120,000	\$120,000	\$0	0%
SNOW PLOWING	\$5,000	\$0	\$5,000	\$5,000	\$0	0%
Total TS Waste Transport/Disposal:	\$340,900	\$298,949	\$340,900	\$340,900	\$0	0%
Total Transfer Station Department:	\$700,313	\$701,584	\$700,898	\$703,148	\$2,250	0.3%
Total Public Works:	\$700,313	\$701,584	\$700,898	\$703,148	\$2,250	0.3%
Total Expenditures:	\$700,313	\$701,584	\$700,898	\$703,148	\$2,250	0.3%

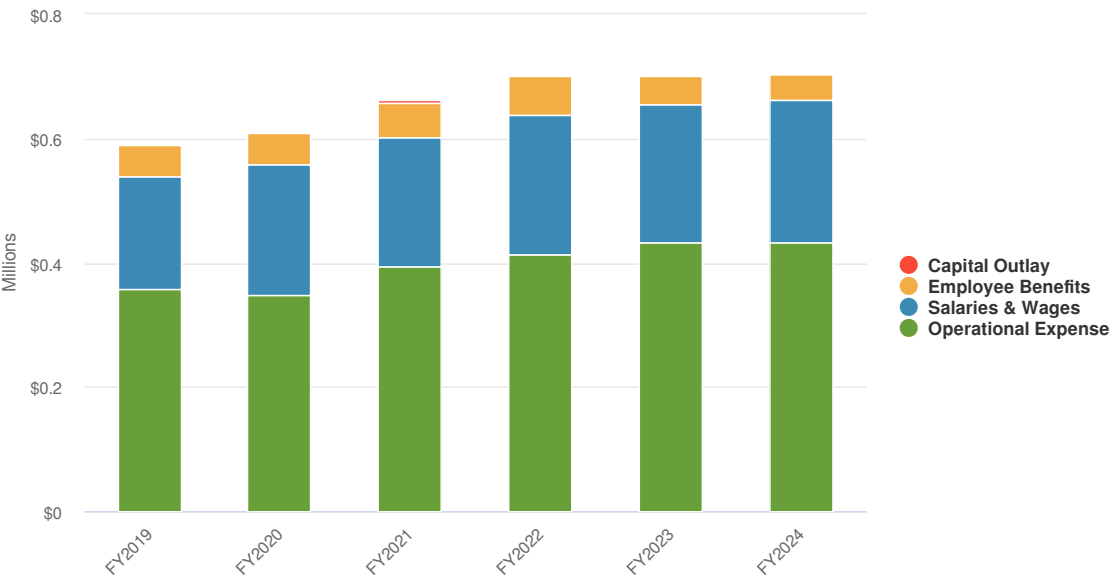


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



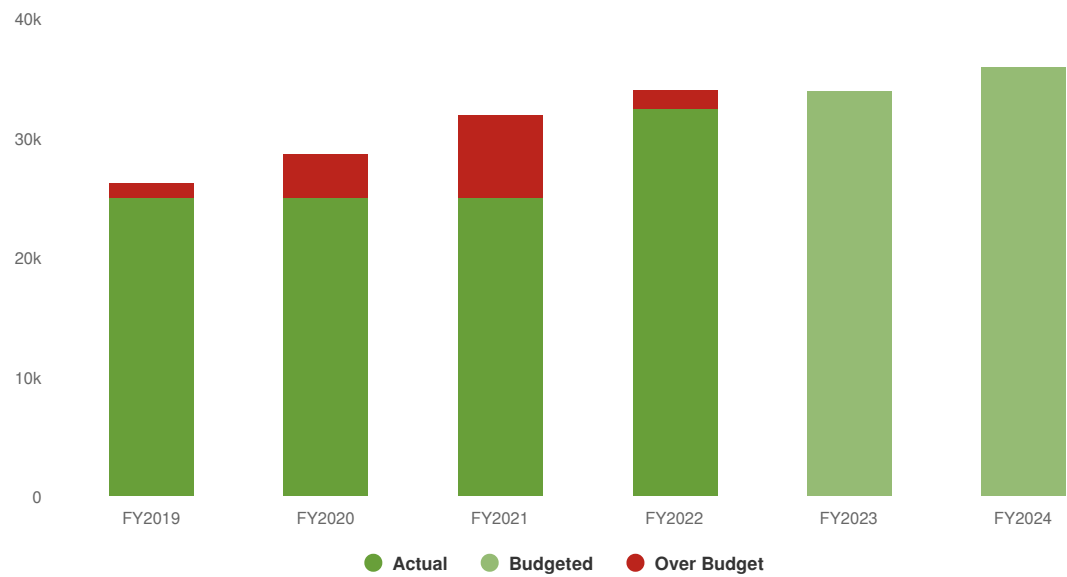
Waste Collection - 431700

Expenditures Summary

\$36,000

\$2,000
(5.88% vs. prior year)

Waste Collection Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Operational Expense						
PURCHASED PROFESSIONAL SE	\$32,500	\$34,123	\$34,000	\$36,000	\$2,000	5.9%
Total Operational Expense:	\$32,500	\$34,123	\$34,000	\$36,000	\$2,000	5.9%
Total Expense Objects:	\$32,500	\$34,123	\$34,000	\$36,000	\$2,000	5.9%

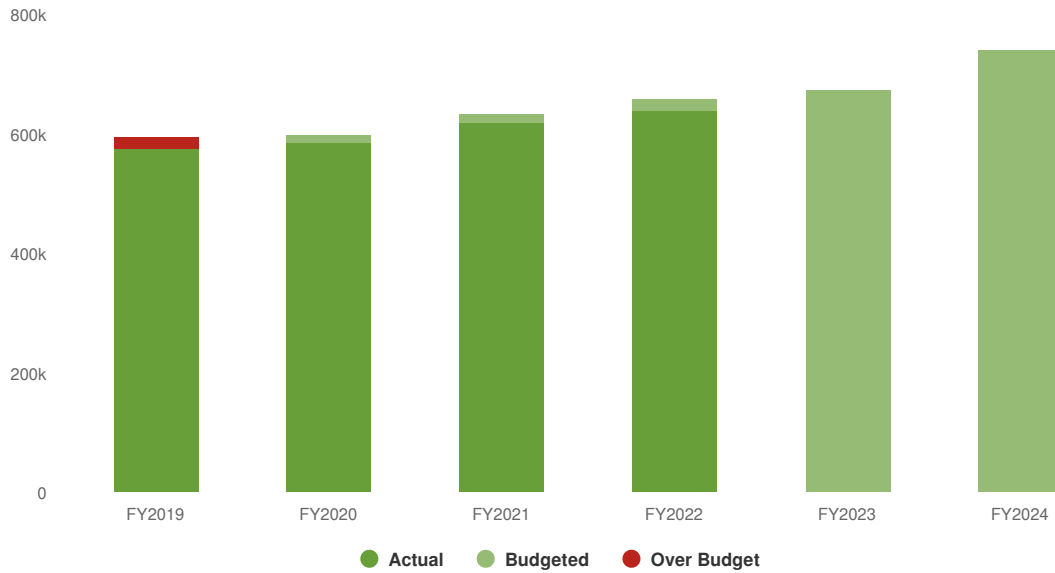


Water Hydrant - 432900

Expenditures Summary

\$742,500 **\$67,500**
(10.00% vs. prior year)

Water Hydrant Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Operational Expense						
WATER/SEWER	\$658,500	\$640,104	\$675,000	\$742,500	\$67,500	10%
Total Operational Expense:	\$658,500	\$640,104	\$675,000	\$742,500	\$67,500	10%
Total Expense Objects:	\$658,500	\$640,104	\$675,000	\$742,500	\$67,500	10%



WPCA Administration - 821100



Jim Vanoli, Director

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 pump outs of sewage disposal systems town-wide and maintenance of privately owned sewage systems serving multiple unit residences. The WPCA budget reflects continuing Phase 3 data gathering and planning, including cost estimates for collection, treatment and dispersal. 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. Additionally, allocation within other professional services is made for retention of public relations support for public information outreach.

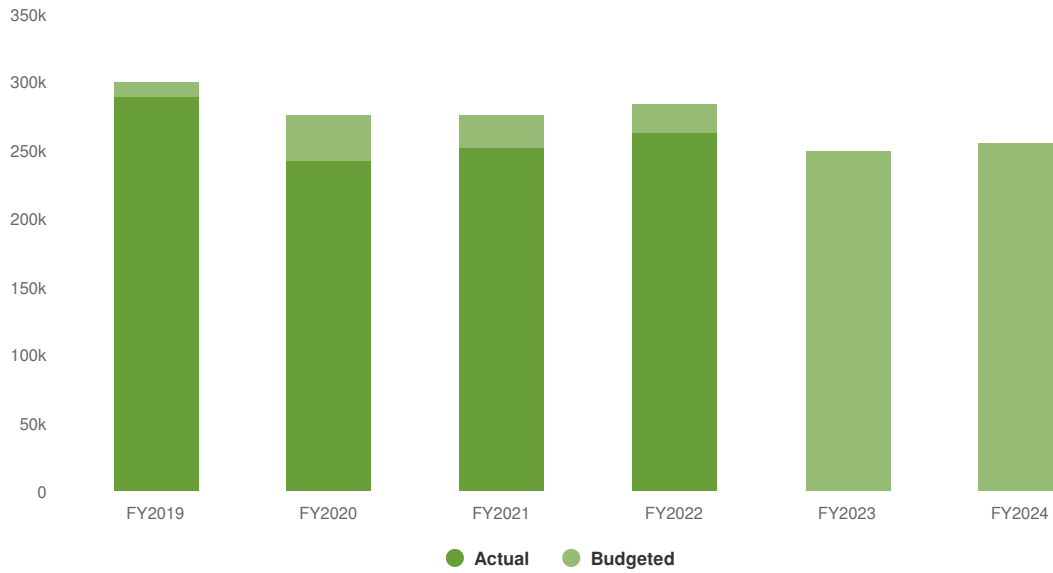
ACCOMPLISHMENTS
<ul style="list-style-type: none">• Completed septic system upgrades in Phase 2.• A total of 1,921 properties needed to be addressed by the program. Of those, 1,126 properties have been rendered upgrade compliant with DEEP requirements (59%).• Completed all benefit assessments for Phase 2.• Opened lockbox payment process in advance of tax collector's office taking responsibility for collecting payments in 2024.• Managed the Town of Old Saybrook Pump-Out Program.• Prepared and submitted to DEEP the hydro-geologic report to establish dispersal parameters for the five remaining focus areas.
MAJOR OBJECTIVES 2023-2024
<ul style="list-style-type: none">• Engineering and installation of materials for pilot test of proposed treatment and dispersal facilities which was mandated by the DEEP.• Engineering for Phase 3 treatment and dispersal alternatives.• Satisfying the DEEP water-quality mandates at the lowest possible cost to the taxpayers.• Public information outreach.

Expenditures Summary

\$255,071 **\$5,585**
(2.24% vs. prior year)

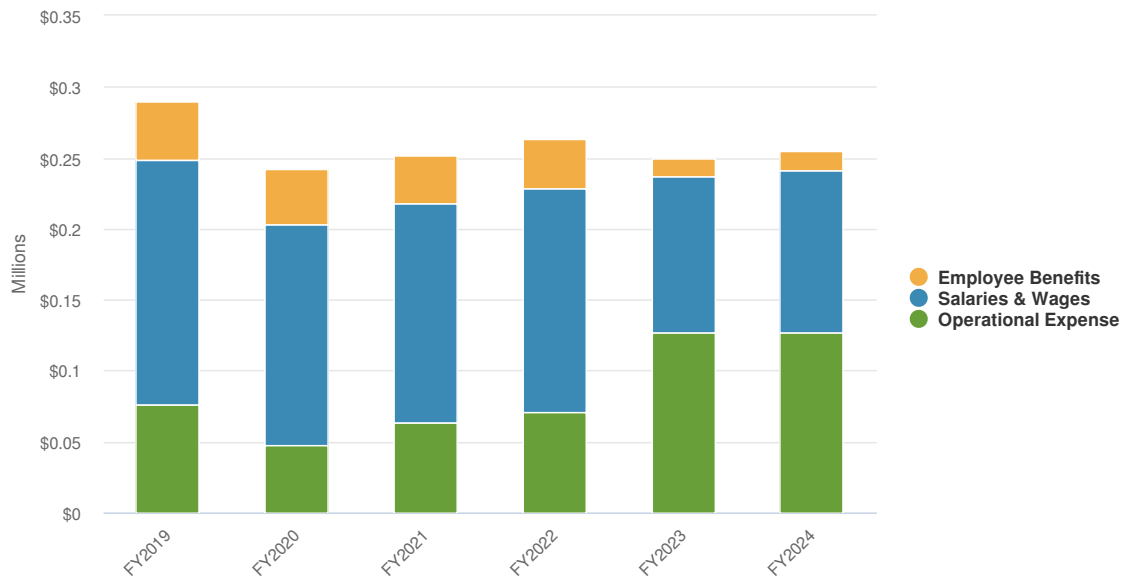


WPCA Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$152,671	\$157,615	\$110,239	\$113,569	\$3,330	3%
Total Salaries & Wages:	\$152,671	\$157,615	\$110,239	\$113,569	\$3,330	3%
Employee Benefits						
GROUP INSURANCE	\$755	\$706	\$353	\$364	\$11	3.1%
EMPLOYER SHARE SOCIAL SEC	\$11,679	\$11,997	\$8,433	\$8,688	\$255	3%
RETIREMENT CONTRIBUTIONS	\$8,324	\$8,791	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$3,009	\$3,842	\$3,070	\$5,059	\$1,989	64.8%
WORKERS' COMPENSATION	\$403	\$439	\$291	\$291	\$0	0%
HEALTH INSURANCE	\$9,729	\$8,904	\$0	\$0	\$0	0%
DENTAL INSURANCE	\$374	\$305	\$0	\$0	\$0	0%
Total Employee Benefits:	\$34,273	\$34,984	\$12,147	\$14,402	\$2,255	18.6%
Operational Expense						
LEGAL SERVICES	\$10,000	\$2,025	\$10,000	\$10,000	\$0	0%
PROFESSIONAL EDUCATIONAL	\$1,000	\$0	\$1,000	\$1,000	\$0	0%
OTHER PROFESSIONAL SERVIC	\$60,000	\$60,474	\$90,000	\$90,000	\$0	0%
TECHNICAL SERVICES	\$2,250	\$2,300	\$2,500	\$2,650	\$150	6%
REPAIRS & MAINTENANCE	\$1,000	\$1,079	\$1,000	\$1,000	\$0	0%
POSTAGE	\$3,600	\$959	\$3,600	\$3,600	\$0	0%
ADVERTISING	\$2,000	\$300	\$2,000	\$2,000	\$0	0%
TRAVEL REIMBURSEMENT	\$1,000	\$0	\$1,000	\$1,000	\$0	0%
OTHER - OTHER PURCHASED S	\$2,500	\$1,045	\$2,500	\$2,500	\$0	0%
SUPPLIES	\$4,000	\$591	\$4,000	\$4,000	\$0	0%
GENERAL SUPPLIES	\$2,500	\$1,938	\$2,500	\$2,500	\$0	0%
FUEL	\$1,500	\$134	\$1,000	\$850	-\$150	-15%
OTHER SUPPLIES	\$6,000	\$75	\$6,000	\$6,000	\$0	0%
Total Operational Expense:	\$97,350	\$70,920	\$127,100	\$127,100	\$0	0%
Total Expense Objects:	\$284,294	\$263,519	\$249,486	\$255,071	\$5,585	2.2%

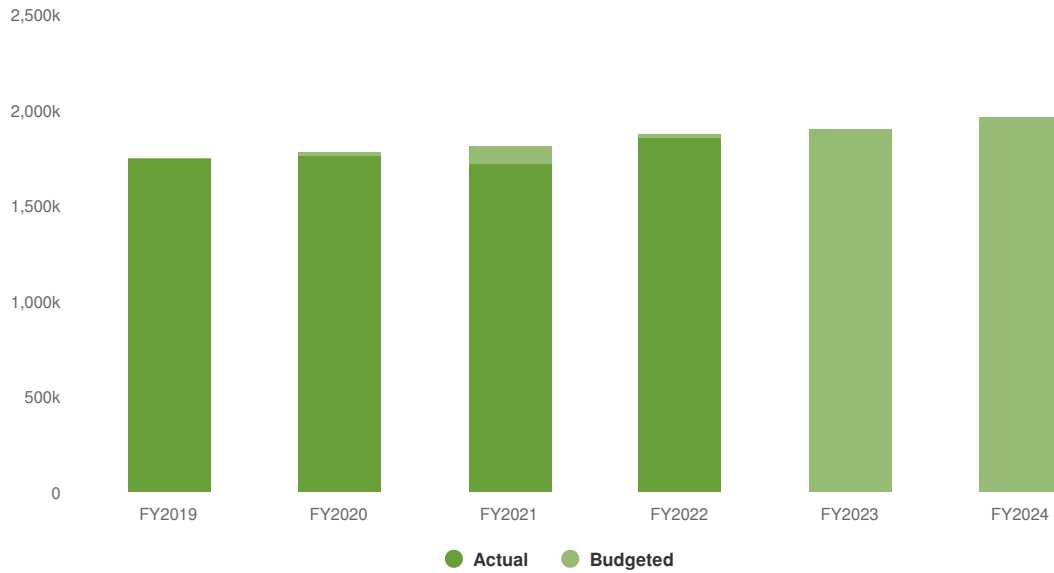


Culture and Recreation

Expenditures Summary

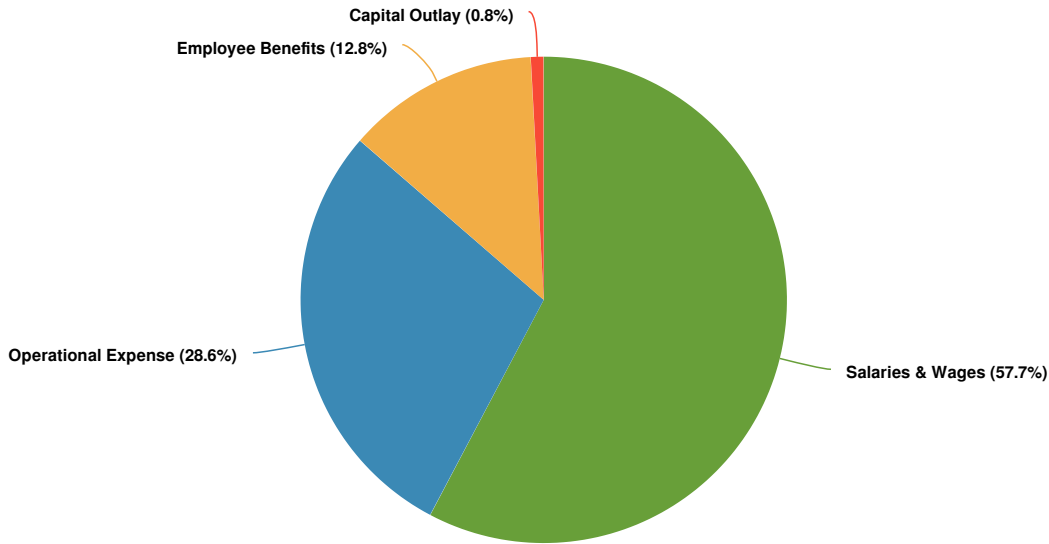
\$1,968,098 **\$67,855**
(3.57% vs. prior year)

Culture and Recreation Proposed and Historical Budget vs. Actual

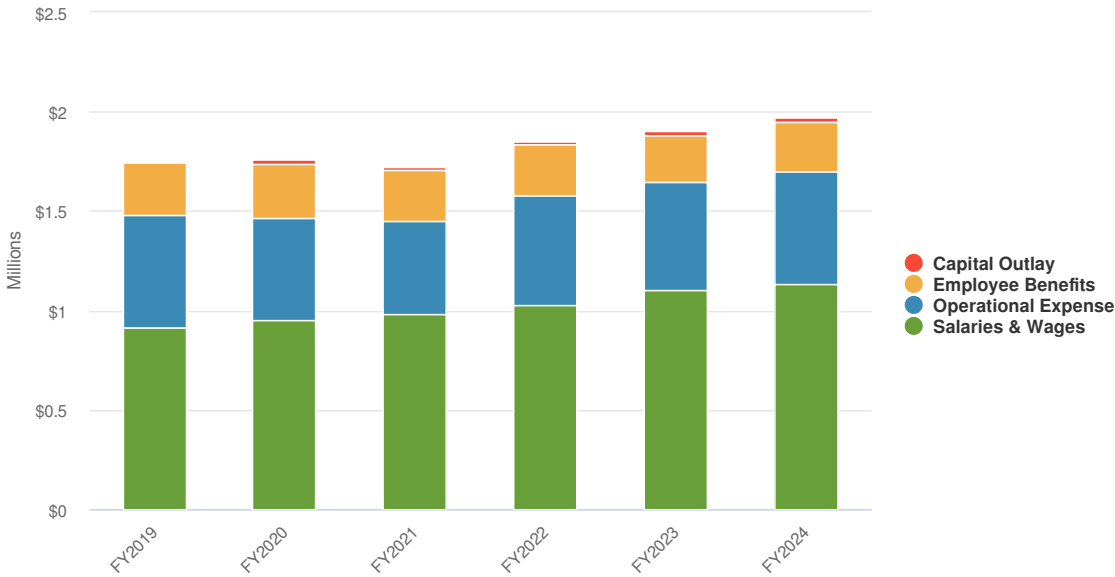


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Acton Public Library - 450100



Amanda Brouwer, Director

The mission of the Acton Public Library is to build a welcoming community with free and open access to information and experiences that engage the imagination, inspire learning, and foster the exchange of ideas.

ACCOMPLISHMENTS

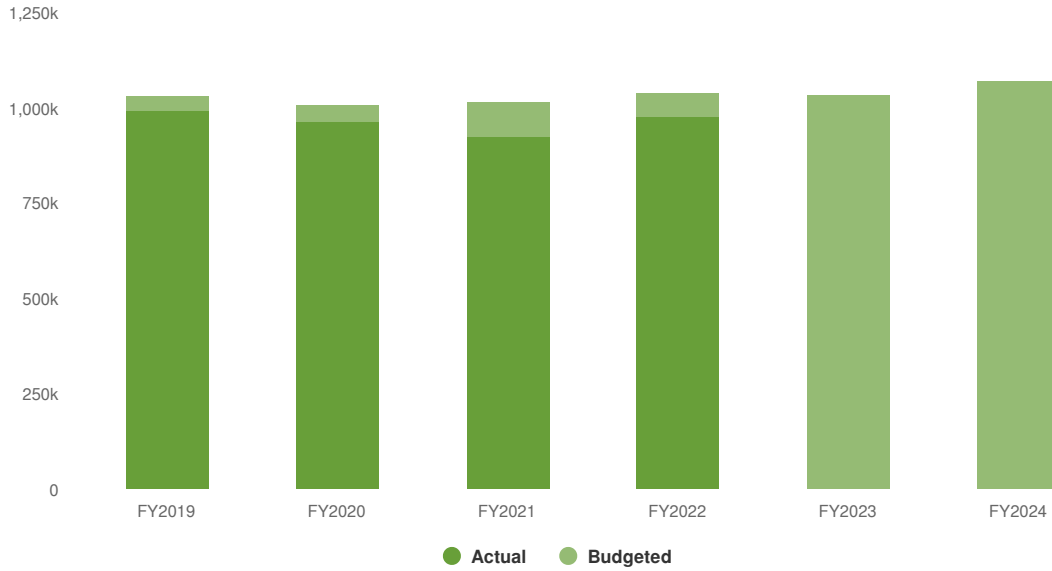
- **Goal 1.** Foster community, peer, and intergenerational engagement
 - Table at Farmers Market, floats in two town parades, Make Music Day, community puzzle, community sticker art, Starlight Festival committee
- **Goal 2.** Satisfy Curiosity & Stimulate Imagination
 - 3D Printer, 3D Printer classes, STEM Day, one-on-one technology sessions, bilingual storytimes, Pre-kindergarten prep storytimes,
- **Goal 3.** Promote Civic Engagement
 - Adjusted meeting room policies to allow more civic-minded groups
- **Goal 4.** Support Local Economic Development
 - Evergreen Storywalk© included O.S. businesses and civic organizations, joined O.S. Chamber's non-profit council
- **Goal 5.** Provide Exemplary Service
 - Total circulation of physical and digital items: 111, 648.
 - We held 747 programs with 5670 attendees.
 - We welcomed 57,902 people into the building--which doesn't account for the people who used our outdoor spaces
 - We answered over 6200 reference questions.
 - Remained open with minimal disruption and offered a full variety of services even while we were understaffed over 2 months
 - Completed the USDA Architectural Feasibility Study
 - Upgraded a staff member's position to be more in line with our future goals, the Programming and Communications Coordinator
 - New logo and branding

Expenditures Summary

\$1,070,025 **\$37,028**
(3.58% vs. prior year)

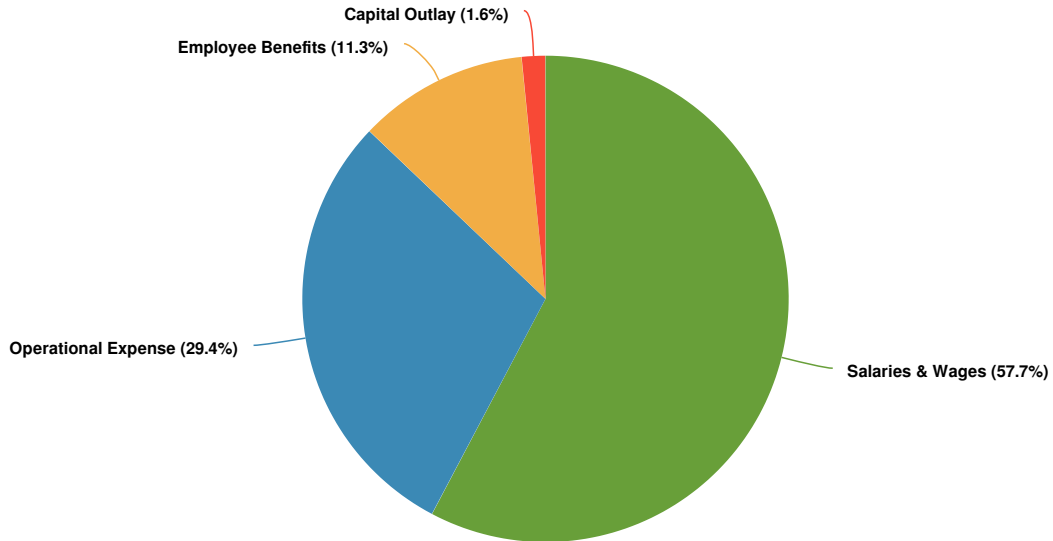


Acton Public Library Proposed and Historical Budget vs. Actual

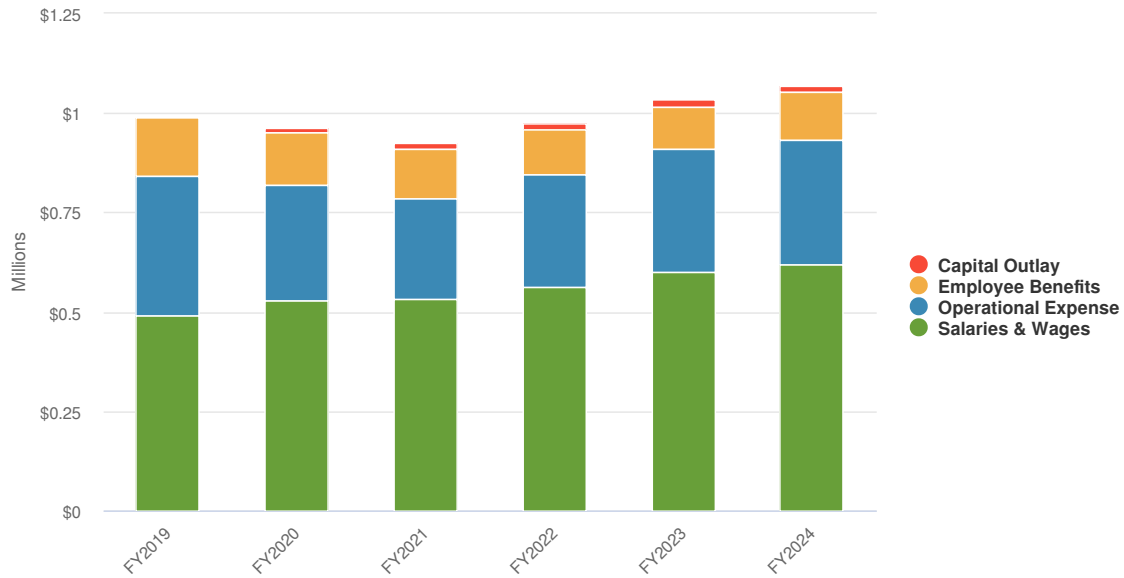


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$518,334	\$521,968	\$536,417	\$617,751	\$81,334	15.2%
ADDITIONAL HOURS	\$44,775	\$34,902	\$47,385	\$0	-\$47,385	-100%
OVERTIME	\$0	\$357	\$0	\$0	\$0	0%
OTHER SALARIES	\$14,000	\$6,095	\$15,300	\$0	-\$15,300	-100%
Total Salaries & Wages:	\$577,109	\$563,322	\$599,102	\$617,751	\$18,649	3.1%
Employee Benefits						
GROUP INSURANCE	\$1,868	\$1,500	\$1,635	\$1,510	-\$125	-7.6%
EMPLOYER SHARE SOCIAL SEC	\$39,806	\$42,812	\$45,984	\$47,258	\$1,274	2.8%
RETIREMENT CONTRIBUTIONS	\$14,707	\$6,338	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$21,833	\$30,967	\$31,998	\$33,983	\$1,985	6.2%
WORKERS' COMPENSATION	\$5,095	\$2,335	\$3,891	\$4,583	\$692	17.8%
HEALTH INSURANCE	\$50,841	\$27,588	\$22,522	\$32,654	\$10,132	45%
DENTAL INSURANCE	\$2,314	\$918	\$728	\$1,170	\$442	60.7%
Total Employee Benefits:	\$136,464	\$112,458	\$106,758	\$121,158	\$14,400	13.5%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$4,800	\$4,785	\$7,300	\$7,300	\$0	0%



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
OTHER PURCHASED PROFESSION	\$56,045	\$50,608	\$58,331	\$58,331	\$0	0%
SEPTIC CLEANING/HAUL	\$720	\$1,045	\$720	\$720	\$0	0%
CLEANING SERVICES	\$17,660	\$28,121	\$20,256	\$22,524	\$2,268	11.2%
REPAIRS & MAINTENANCE	\$31,000	\$23,299	\$31,000	\$31,000	\$0	0%
FIRE / SECURITY MAINTENANCE	\$252	\$288	\$288	\$470	\$182	63.2%
HVAC MAINTENANCE	\$10,240	\$10,240	\$10,240	\$10,240	\$0	0%
WATER/SEWER	\$3,508	\$3,879	\$4,601	\$4,601	\$0	0%
COMMUNICATIONS	\$720	\$714	\$770	\$770	\$0	0%
POSTAGE	\$1,000	\$697	\$1,000	\$1,000	\$0	0%
GENERAL SUPPLIES	\$3,600	\$2,961	\$3,600	\$3,600	\$0	0%
LIBRARY TECHNICAL SUPPLIES	\$6,000	\$4,021	\$6,000	\$6,000	\$0	0%
LIBRARY CLEANING SUPPLIES	\$5,825	\$2,227	\$6,100	\$6,100	\$0	0%
NATURAL GAS	\$5,600	\$5,670	\$6,192	\$6,810	\$618	10%
ELECTRICITY	\$55,590	\$39,436	\$46,129	\$47,000	\$871	1.9%
OTHER SUPPLIES	\$105,450	\$102,469	\$105,450	\$105,450	\$0	0%
DUES & FEES	\$2,500	\$1,910	\$2,500	\$2,500	\$0	0%
Total Operational Expense:	\$310,510	\$282,370	\$310,477	\$314,416	\$3,939	1.3%
Capital Outlay						
BUILDINGS	\$15,000	\$16,660	\$16,660	\$16,700	\$40	0.2%
Total Capital Outlay:	\$15,000	\$16,660	\$16,660	\$16,700	\$40	0.2%
Total Expense Objects:	\$1,039,083	\$974,810	\$1,032,997	\$1,070,025	\$37,028	3.6%



Katherine Hepburn Cultural Arts Center - 451100

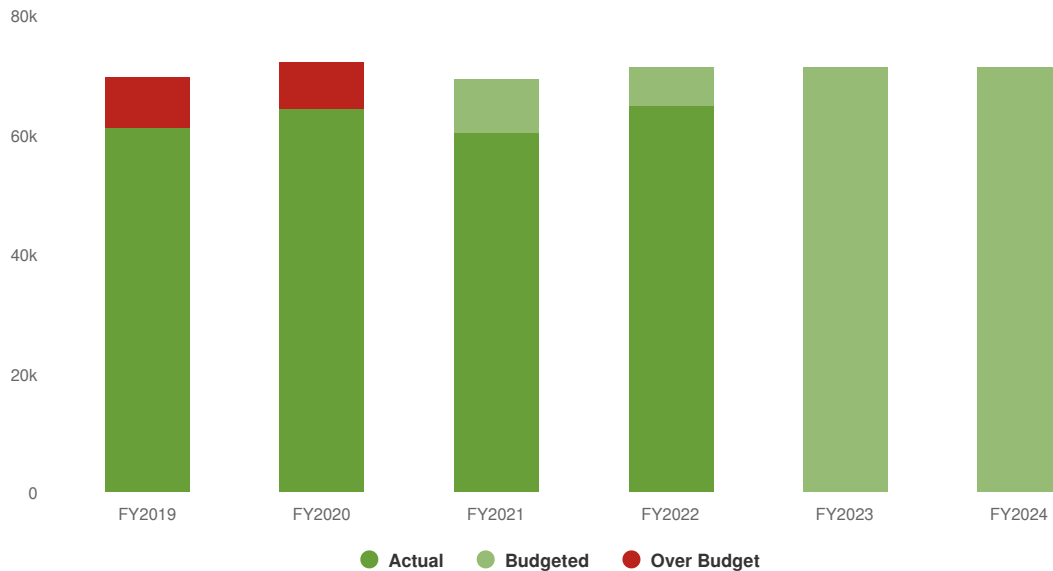
Brett Elliott, Executive Director

The Katherine Hepburn Cultural Arts Center ("KHCAC") is a non-profit performing arts organization. The town owns the historic KHCAC building, which is the former location of the Town Hall and was built in 1911. 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.

Expenditures Summary

\$71,500 **\$0**
(0.00% vs. prior year)

Katherine Hepburn Cultural Arts Center Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Operational Expense						
SEPTIC CLEANING/HAUL	\$600	\$0	\$600	\$600	\$0	0%
REPAIRS & MAINTENANCE	\$17,000	\$8,486	\$17,000	\$17,000	\$0	0%
BUILDING MAINTENANCE	\$4,000	\$0	\$4,000	\$4,000	\$0	0%
FIRE / SECURITY MAINTENAN	\$0	\$288	\$0	\$0	\$0	0%
HVAC MAINTENANCE	\$10,200	\$10,200	\$10,200	\$10,200	\$0	0%
WATER/SEWER	\$1,700	\$2,344	\$1,700	\$1,700	\$0	0%
NATURAL GAS	\$8,000	\$7,166	\$8,000	\$8,000	\$0	0%
ELECTRICITY	\$30,000	\$36,412	\$30,000	\$30,000	\$0	0%
Total Operational Expense:	\$71,500	\$64,896	\$71,500	\$71,500	\$0	0%
Total Expense Objects:	\$71,500	\$64,896	\$71,500	\$71,500	\$0	0%



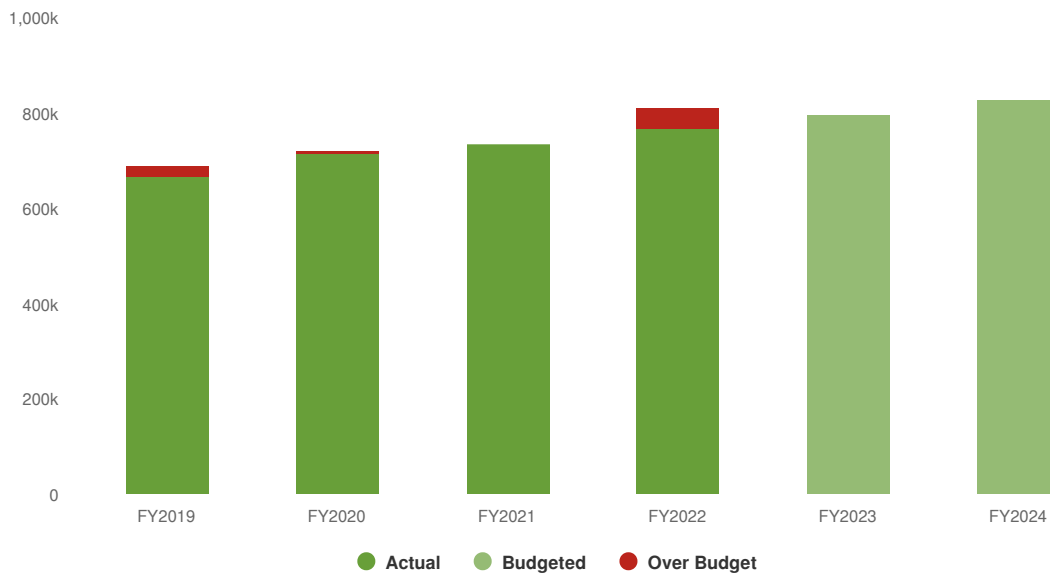
Park and Recreation

Ray Allen, Director

Expenditures Summary

\$826,573 **\$30,827**
(3.87% vs. prior year)

Park and Recreation Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expenditures						
Culture and Recreation						
Parks and Recreation						
Recreation						
REGULAR EMPLOYEES	\$276,830	\$264,284	\$283,510	\$292,594	\$9,084	3.2%
ADDITIONAL HOURS	\$2,095	\$0	\$2,095	\$7,100	\$5,005	238.9%
PART TIME/SEASONAL EMPLOY	\$9,500	\$0	\$9,500	\$10,500	\$1,000	10.5%
LIFEGUARDS/INSTRUCTORS	\$40,000	\$38,319	\$49,000	\$49,000	\$0	0%
FACILITY ATTENDENTS	\$34,000	\$39,270	\$38,000	\$42,000	\$4,000	10.5%
YOUTH CENTER SUPER	\$22,000	\$31,146	\$25,000	\$25,000	\$0	0%
P&R GYM SUPER	\$16,000	\$10,560	\$16,000	\$16,000	\$0	0%



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
P&R BUILDING SUPER	\$14,000	\$18,761	\$14,000	\$14,000	\$0	0%
P&R OFFICE COVERAGE	\$11,500	\$2,919	\$11,500	\$11,500	\$0	0%
OVERTIME	\$1,000	\$13,299	\$0	\$0	\$0	0%
OTHER SALARIES	\$4,000	\$0	\$5,000	\$0	-\$5,000	-100%
GROUP INSURANCE	\$1,463	\$1,262	\$1,328	\$1,365	\$37	2.8%
EMPLOYER SHARE SOCIAL SEC	\$32,966	\$31,321	\$34,701	\$34,899	\$198	0.6%
RETIREMENT CONTRIBUTIONS	\$18,908	\$18,345	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$3,337	\$2,961	\$3,420	\$4,670	\$1,250	36.5%
UNEMPLOYMENT COMPENSATION	\$0	\$1,454	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$15,772	\$15,033	\$12,000	\$10,392	-\$1,608	-13.4%
HEALTH INSURANCE	\$64,183	\$63,353	\$67,364	\$70,597	\$3,233	4.8%
DENTAL INSURANCE	\$3,172	\$2,441	\$2,652	\$2,990	\$338	12.7%
OTHER EMPLOYEE BENEFITS	\$100	\$782	\$100	\$100	\$0	0%
IMMUNIZATION SHOTS	\$100	\$0	\$100	\$100	\$0	0%
PROFESSIONAL EDUCATIONAL	\$2,000	\$1,491	\$2,000	\$2,000	\$0	0%
OTHER PROFESSIONAL SERVIC	\$1,500	\$9,187	\$2,500	\$2,500	\$0	0%
OTHER PURCHASED PROFESSIO	\$2,000	\$16,077	\$3,895	\$3,895	\$0	0%
PURCHASED PROPERTY SERVIC	\$3,000	\$3,777	\$3,000	\$4,000	\$1,000	33.3%
SEPTIC CLEANING/HAUL	\$3,350	\$346	\$3,350	\$3,350	\$0	0%
REPAIRS & MAINTENANCE	\$3,000	\$8,761	\$8,000	\$16,300	\$8,300	103.8%
BUILDING MAINTENANCE	\$5,000	\$6,932	\$5,000	\$6,000	\$1,000	20%
NON-TECHNOLOGY RELATED RE	\$600	\$372	\$600	\$600	\$0	0%
RENTAL OF EQUIPMENT AND V	\$6,100	\$6,974	\$6,100	\$6,100	\$0	0%
COMMUNICATIONS	\$720	\$2,358	\$2,320	\$2,320	\$0	0%
POSTAGE	\$500	\$116	\$500	\$500	\$0	0%
PRINTING & BINDING	\$1,500	\$2,200	\$1,700	\$2,000	\$300	17.6%
TRAVEL REIMBURSEMENT	\$1,500	\$1,036	\$1,500	\$1,500	\$0	0%
SUPPLIES	\$0	\$122	\$0	\$0	\$0	0%
GENERAL SUPPLIES	\$2,400	\$4,613	\$2,400	\$3,000	\$600	25%
BALLFIED UPGRADE	\$8,000	\$13,469	\$9,500	\$11,500	\$2,000	21.1%
GAME ROOM SUPPLIES	\$1,200	\$1,754	\$1,200	\$1,500	\$300	25%
Total Recreation:	\$613,296	\$635,095	\$628,835	\$659,871	\$31,036	4.9%
Recreation Mini Golf						
PART TIME/SEASONAL EMPLOY	\$47,000	\$40,903	\$51,000	\$51,000	\$0	0%
OVERTIME	\$0	\$2,829	\$0	\$0	\$0	0%



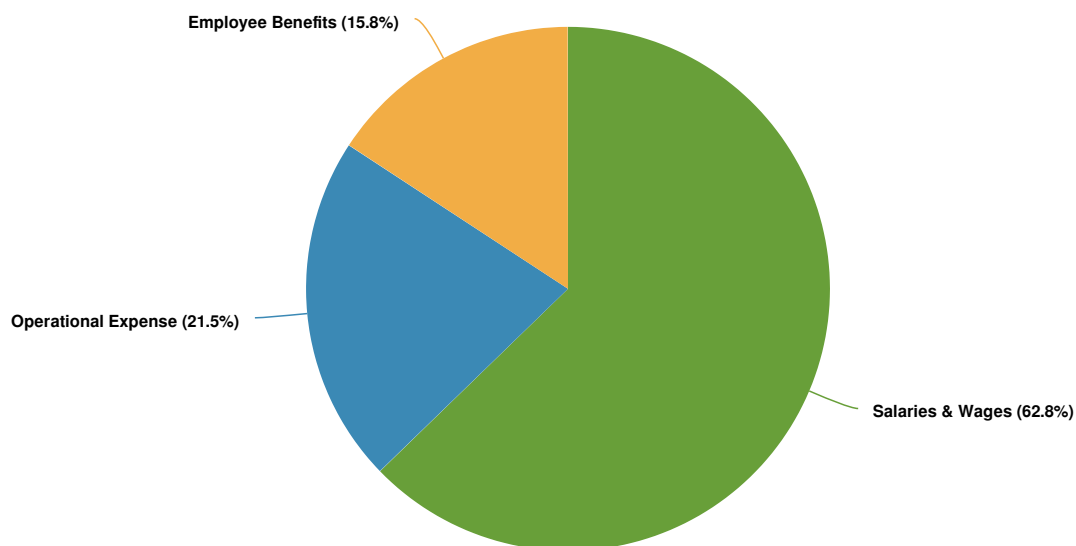
Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
EMPLOYER SHARE SOCIAL SEC	\$3,596	\$3,353	\$3,902	\$3,902	\$0	0%
WORKERS' COMPENSATION	\$1,720	\$1,527	\$1,349	\$1,300	-\$49	-3.6%
PURCHASED PROPERTY SERVIC	\$1,000	\$5,761	\$1,000	\$1,000	\$0	0%
REPAIRS & MAINTENANCE	\$7,000	\$5,862	\$7,000	\$7,000	\$0	0%
BUILDING MAINTENANCE	\$2,000	\$1,840	\$2,500	\$3,000	\$500	20%
GROUNDS MAINTENANCE	\$500	\$2,020	\$700	\$1,000	\$300	42.9%
NON-TECHNOLOGY RELATED RE	\$6,650	\$4,684	\$7,200	\$7,200	\$0	0%
LAWN CARE	\$500	\$840	\$500	\$500	\$0	0%
COMMUNICATIONS	\$400	\$1,965	\$1,920	\$0	-\$1,920	-100%
PRINTING & BINDING	\$1,200	\$1,940	\$1,500	\$1,500	\$0	0%
TRAVEL REIMBURSEMENT	\$500	\$252	\$500	\$500	\$0	0%
GENERAL SUPPLIES	\$1,000	\$1,544	\$1,000	\$1,000	\$0	0%
ELECTRICITY	\$2,500	\$2,818	\$2,500	\$2,800	\$300	12%
Total Recreation Mini Golf:	\$75,566	\$78,138	\$82,571	\$81,702	-\$869	-1.1%
Parks Vicky Duffy Pav						
PART TIME/SEASONAL EMPLOY	\$0	\$5,345	\$0	\$0	\$0	0%
EMPLOYER SHARE SOCIAL SEC	\$0	\$391	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$0	\$189	\$0	\$0	\$0	0%
FIRE / SECURITY MAINTENAN	\$500	\$468	\$500	\$500	\$0	0%
HVAC MAINTENANCE	\$1,200	\$1,246	\$1,200	\$1,200	\$0	0%
WATER/SEWER	\$1,200	\$2,397	\$2,200	\$2,400	\$200	9.1%
CUSTODIAL SERVICES	\$5,000	\$2,374	\$5,000	\$5,000	\$0	0%
COMMUNICATIONS	\$0	\$2,192	\$2,040	\$0	-\$2,040	-100%
NATURAL GAS	\$1,700	\$1,691	\$1,700	\$1,700	\$0	0%
ELECTRICITY	\$2,700	\$3,246	\$2,800	\$3,200	\$400	14.3%
Total Parks Vicky Duffy Pav:	\$12,300	\$19,539	\$15,440	\$14,000	-\$1,440	-9.3%
Parks - Other						
REPAIRS & MAINTENANCE	\$3,000	\$6,731	\$4,000	\$5,000	\$1,000	25%
GROUNDS MAINTENANCE	\$5,600	\$6,518	\$5,600	\$6,000	\$400	7.1%
WATER/SEWER	\$15,800	\$21,104	\$17,000	\$18,000	\$1,000	5.9%
CUSTODIAL SERVICES	\$0	\$300	\$0	\$0	\$0	0%
LAWN CARE	\$25,000	\$26,711	\$25,000	\$26,000	\$1,000	4%
COMMUNICATIONS	\$800	\$2,172	\$1,800	\$0	-\$1,800	-100%
SUPPLIES	\$11,000	\$10,653	\$11,000	\$11,000	\$0	0%
GENERAL SUPPLIES	\$0	\$114	\$0	\$0	\$0	0%
ELECTRICITY	\$4,080	\$5,577	\$4,500	\$5,000	\$500	11.1%
Total Parks - Other:	\$65,280	\$79,880	\$68,900	\$71,000	\$2,100	3%



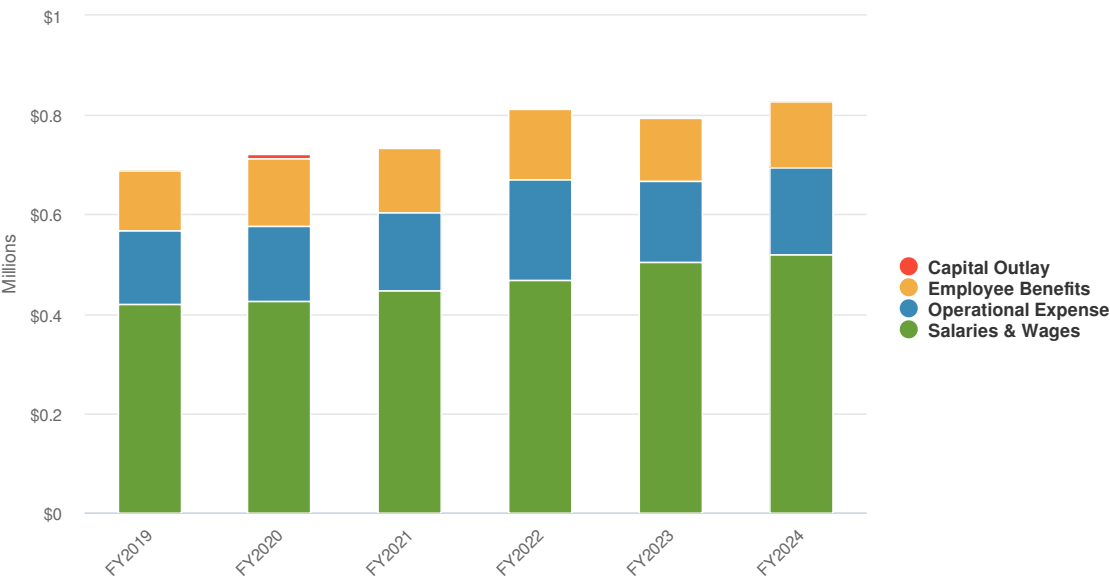
Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Total Parks and Recreation:	\$766,442	\$812,652	\$795,746	\$826,573	\$30,827	3.9%
Total Culture and Recreation:	\$766,442	\$812,652	\$795,746	\$826,573	\$30,827	3.9%
Total Expenditures:	\$766,442	\$812,652	\$795,746	\$826,573	\$30,827	3.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

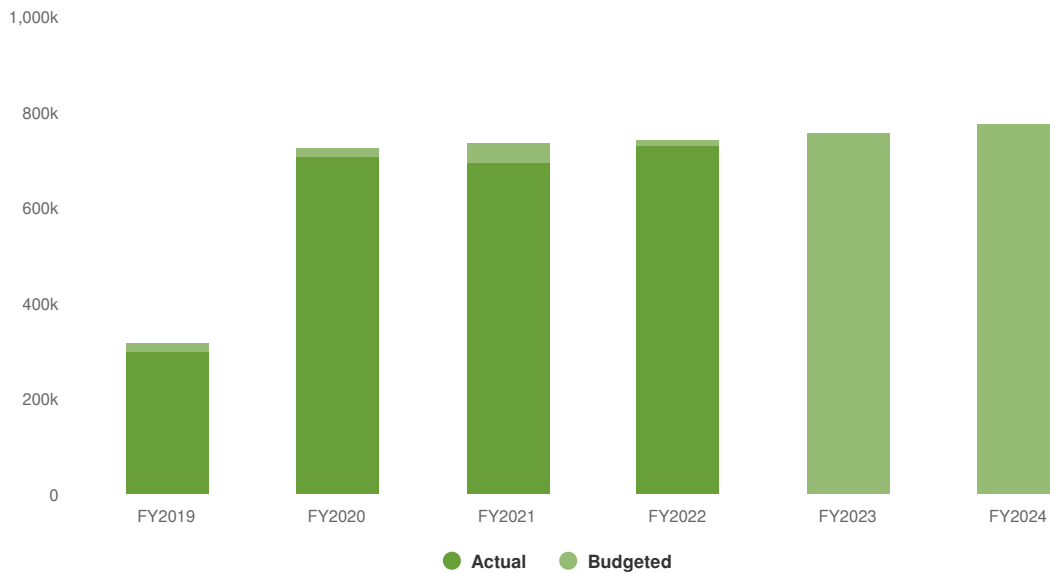


Health & Welfare

Expenditures Summary

\$777,209 **\$20,353**
(2.69% vs. prior year)

Health & Welfare Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expenditures						
Health & Welfare						
Environmental Health						
PURCHASED PROFESSIONAL SE	\$162,000	\$144,980	\$162,000	\$162,000	\$0	0%
Total Environmental Health:	\$162,000	\$144,980	\$162,000	\$162,000	\$0	0%
Public Health Nursing Board						
CLERICAL SUPPORT	\$1,200	\$1,150	\$1,200	\$1,200	\$0	0%
EMPLOYER SHARE SOCIAL SEC	\$0	\$88	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$0	\$46	\$0	\$0	\$0	0%

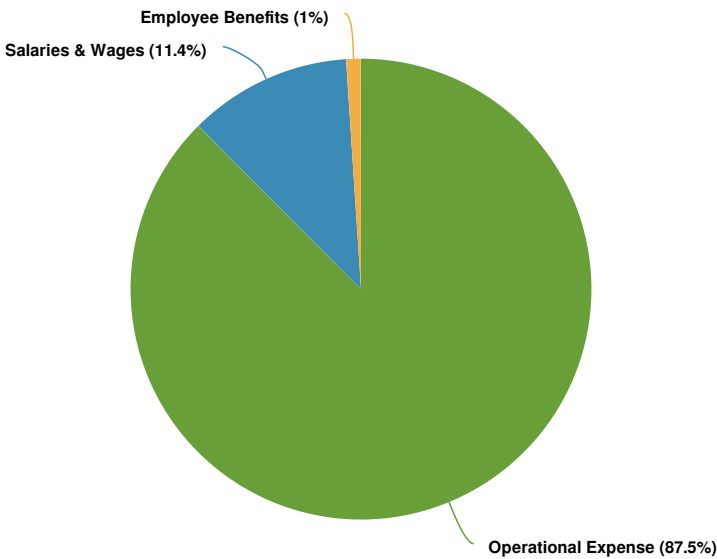


Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
PURCHASED PROFESSIONAL SE	\$27,185	\$35,153	\$36,287	\$36,287	\$0	0%
NURSING SERVICES	\$14,636	\$14,100	\$14,636	\$14,636	\$0	0%
ADMIN SUPPLIES	\$1,000	\$1,069	\$1,000	\$1,000	\$0	0%
Total Public Health Nursing Board:	\$44,021	\$51,606	\$53,123	\$53,123	\$0	0%
Youth & Family Services						
TRANSFER OUT GG-NB	\$413,517	\$413,517	\$434,089	\$448,189	\$14,100	3.2%
Total Youth & Family Services:	\$413,517	\$413,517	\$434,089	\$448,189	\$14,100	3.2%
Social Srvs						
REGULAR EMPLOYEES	\$79,362	\$81,805	\$80,991	\$87,035	\$6,044	7.5%
OVERTIME	\$700	\$324	\$700	\$700	\$0	0%
GROUP INSURANCE	\$407	\$354	\$370	\$381	\$11	3.1%
EMPLOYER SHARE SOCIAL SEC	\$6,071	\$6,399	\$6,272	\$6,429	\$157	2.5%
RETIREMENT CONTRIBUTIONS	\$5,988	\$5,876	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$214	\$3,813	\$158	\$199	\$41	25.9%
HEALTH INSURANCE	\$10,064	\$1,000	\$1,000	\$1,000	\$0	0%
DENTAL INSURANCE	\$416	\$0	\$0	\$0	\$0	0%
TECHNICAL SERVICES	\$1,500	\$0	\$1,500	\$1,500	\$0	0%
COMMUNICATIONS	\$1,039	\$857	\$1,039	\$1,039	\$0	0%
POSTAGE	\$390	\$253	\$390	\$390	\$0	0%
PHOTOCOPY COSTS	\$235	\$0	\$235	\$235	\$0	0%
TRAVEL REIMBURSEMENT	\$878	\$354	\$878	\$878	\$0	0%
GENERAL SUPPLIES	\$1,100	\$643	\$1,100	\$1,100	\$0	0%
NATURAL GAS	\$486	\$555	\$486	\$486	\$0	0%
ELECTRICITY	\$725	\$565	\$725	\$725	\$0	0%
OTHER SUPPLIES	\$11,000	\$15,384	\$11,000	\$11,000	\$0	0%
DUES & FEES	\$800	\$275	\$800	\$800	\$0	0%
Total Social Srvs:	\$121,375	\$118,457	\$107,644	\$113,897	\$6,253	5.8%
Total Health & Welfare:	\$740,913	\$728,560	\$756,856	\$777,209	\$20,353	2.7%
Total Expenditures:	\$740,913	\$728,560	\$756,856	\$777,209	\$20,353	2.7%

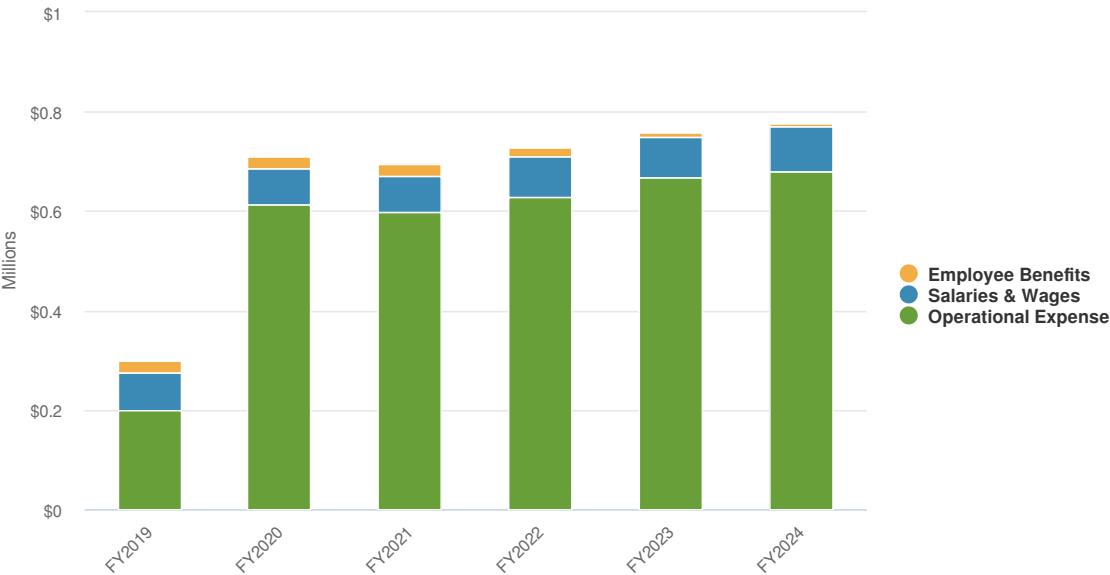


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Environmental Health - 440100

Expenditures Summary

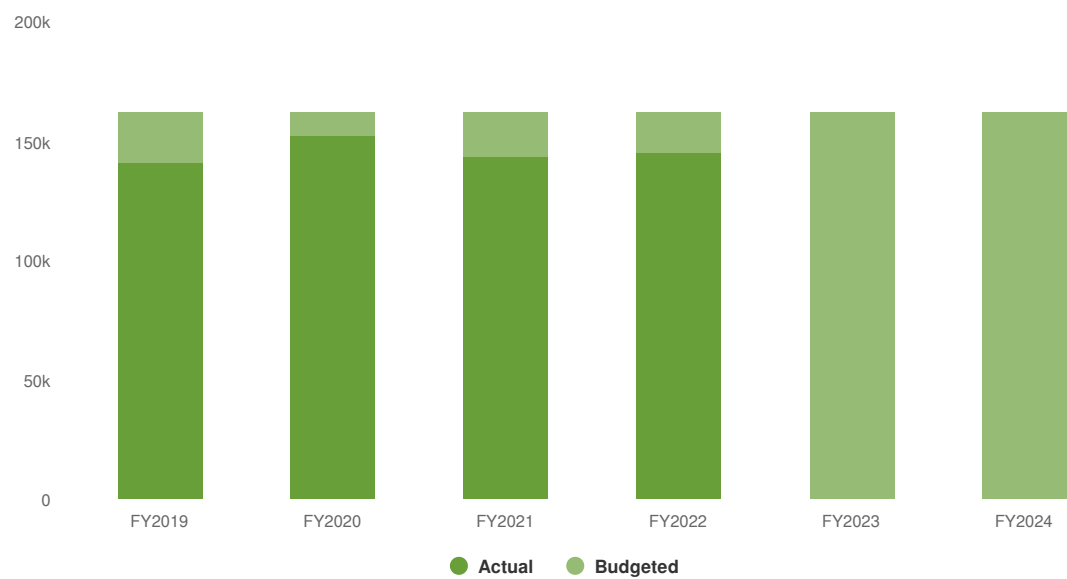
The environmental health budget provides funds for licenses and inspections in accordance with Connecticut General Statutes and local ordinances for businesses that require health inspections such as restaurants, beauty shops and childcare facilities. In addition, this budget provides funds for treating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

\$162,000

\$0

(0.00% vs. prior year)

Environmental Health Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Operational Expense						
PURCHASED PROFESSIONAL SE	\$162,000	\$144,980	\$162,000	\$162,000	\$0	0%
Total Operational Expense:	\$162,000	\$144,980	\$162,000	\$162,000	\$0	0%
Total Expense Objects:	\$162,000	\$144,980	\$162,000	\$162,000	\$0	0%



Public Health Nursing Board - 441100



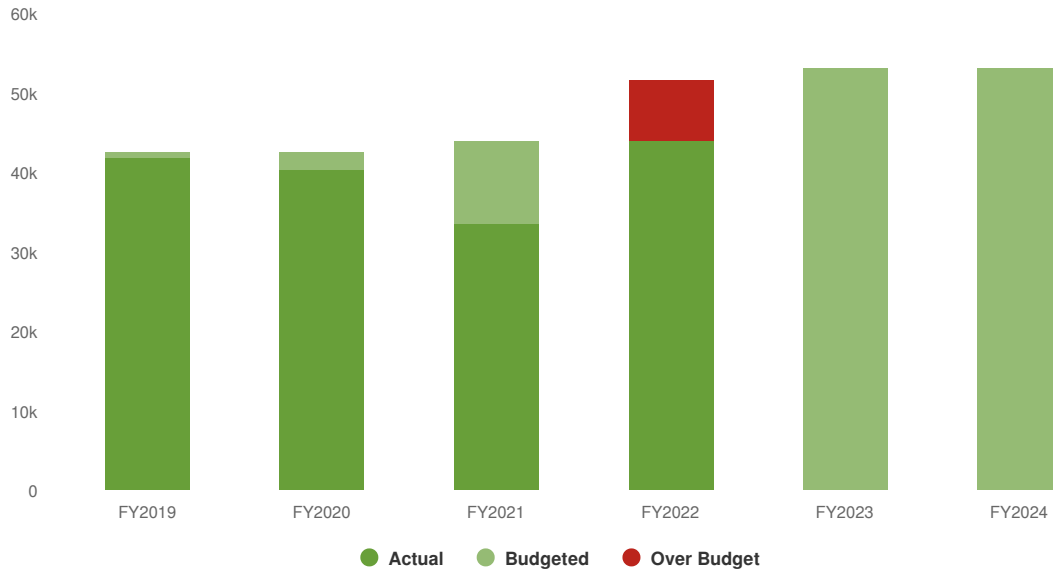
Diane Aldi DePaola, Chairman

Expenditures Summary

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.

\$53,123 **\$0**
(0.00% vs. prior year)

Public Health Nursing Board Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
CLERICAL SUPPORT	\$1,200	\$1,150	\$1,200	\$1,200	\$0	0%
Total Salaries & Wages:	\$1,200	\$1,150	\$1,200	\$1,200	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$0	\$88	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$0	\$46	\$0	\$0	\$0	0%
Total Employee Benefits:	\$0	\$134	\$0	\$0	\$0	0%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$27,185	\$35,153	\$36,287	\$36,287	\$0	0%
NURSING SERVICES	\$14,636	\$14,100	\$14,636	\$14,636	\$0	0%
ADMIN SUPPLIES	\$1,000	\$1,069	\$1,000	\$1,000	\$0	0%
Total Operational Expense:	\$42,821	\$50,322	\$51,923	\$51,923	\$0	0%
Total Expense Objects:	\$44,021	\$51,606	\$53,123	\$53,123	\$0	0%



Social Services - 442700



Sue Consoli, LPC, Coordinator

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.

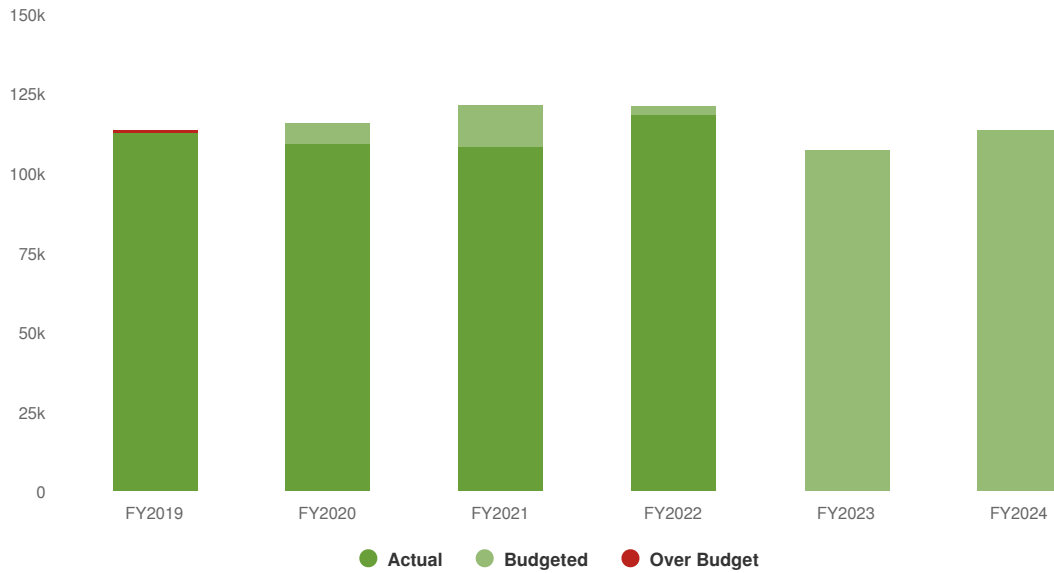
ACCOMPLISHMENTS
<ul style="list-style-type: none">• Sponsored Social Services Help Days.• Coordinated CT Foodshare monthly food distributions.• Coordinated application approvals for OS CARES.• Sponsored medical, dental and hygiene programs.• Certified Assister for Access Health and provided local access to HUSKY and other health insurance.• Certified for State Energy Assistance program. 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 for children.• DOH point of contact for weekly senior homebound reports coordination with CRAHD for vaccine and other needs.• Provided application help for SNAP food programs and 33 other state-assisted programs through DSS.• Sponsored UNITE CT bus for local access to rent help.• Provided virtual job fair and training with Workforce Alliance.
MAJOR OBJECTIVES 2023-2024
<ul style="list-style-type: none">• Increase multicultural competency and translation services.• Continue Social Services Help Days with state and community agency participation to defray town assistance.• Continue to provide a local intake site for program accessibility.• Work with local community, churches and civic groups to provide programs and increase grant funding for local initiatives.• Start hearing aid program funded by donations for seniors in need.• Continue DOH coordination of services to homebound seniors.• Provide budget counseling and American Rescue Plan help.• Coordinate local job fair with local employers and Workforce Alliance.
PERFORMANCE INDICATORS
<ul style="list-style-type: none">• 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 and translation services will be offered.• Social Services Help Days with CT Foodshare food distributions monthly will continue to help more than 150 families each month with food needs and providing efficient services to more than 1,000 clients annually by bringing in state and community resources for food, rent, utilities, heating, healthcare, dental, and other basic needs, keeping hours and general assistance needed from the Town at current levels.• Seniors needing help with homebound vaccine, state program assistance, Farmers Market, SNAP food help, and hearing aid help will be assisted.• American Rescue Plan help will decrease number of residents in need of state assistance programs and increase self-efficacy and Job Fair will be coordinated with Workforce Alliance; job seekers and employers will be connected.



Expenditures Summary

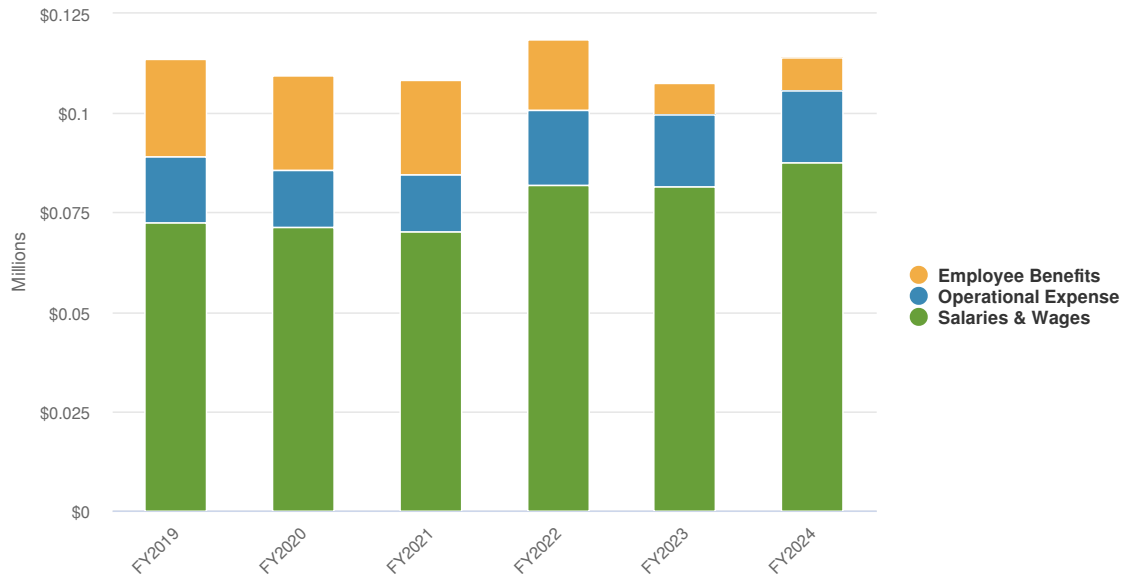
\$113,897 **\$6,253**
(5.81% vs. prior year)

Social Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$79,362	\$81,805	\$80,991	\$87,035	\$6,044	7.5%
OVERTIME	\$700	\$324	\$700	\$700	\$0	0%
Total Salaries & Wages:	\$80,062	\$82,129	\$81,691	\$87,735	\$6,044	7.4%
Employee Benefits						
GROUP INSURANCE	\$407	\$354	\$370	\$381	\$11	3.1%
EMPLOYER SHARE SOCIAL SEC	\$6,071	\$6,399	\$6,272	\$6,429	\$157	2.5%
RETIREMENT CONTRIBUTIONS	\$5,988	\$5,876	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$214	\$3,813	\$158	\$199	\$41	25.9%
HEALTH INSURANCE	\$10,064	\$1,000	\$1,000	\$1,000	\$0	0%
DENTAL INSURANCE	\$416	\$0	\$0	\$0	\$0	0%
Total Employee Benefits:	\$23,160	\$17,442	\$7,800	\$8,009	\$209	2.7%
Operational Expense						
TECHNICAL SERVICES	\$1,500	\$0	\$1,500	\$1,500	\$0	0%
COMMUNICATIONS	\$1,039	\$857	\$1,039	\$1,039	\$0	0%
POSTAGE	\$390	\$253	\$390	\$390	\$0	0%
PHOTOCOPY COSTS	\$235	\$0	\$235	\$235	\$0	0%



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
TRAVEL REIMBURSEMENT	\$878	\$354	\$878	\$878	\$0	0%
GENERAL SUPPLIES	\$1,100	\$643	\$1,100	\$1,100	\$0	0%
NATURAL GAS	\$486	\$555	\$486	\$486	\$0	0%
ELECTRICITY	\$725	\$565	\$725	\$725	\$0	0%
OTHER SUPPLIES	\$11,000	\$15,384	\$11,000	\$11,000	\$0	0%
DUES & FEES	\$800	\$275	\$800	\$800	\$0	0%
Total Operational Expense:	\$18,153	\$18,886	\$18,153	\$18,153	\$0	0%
Total Expense Objects:	\$121,375	\$118,457	\$107,644	\$113,897	\$6,253	5.8%



Youth and Family Services - 441940



Heather McNeill, Director

Youth and Family Services ("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, YFS works closely with 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.

The YFS budget is funded by an appropriation from the town, grants and client fees. The Town will make an appropriation of \$468,189.00, which will fund approximately 75% of the department's operations. The balance of the funding will continue to come from two sources: grants, which will fund approximately 8% of the YFS budget (\$43,500.00); and client fees (\$105,000.00), which will fund the remaining 17%.

There are no new added expenses, just annual increases associated with salaries and inflation. The expectation for revenues also remains the same. The ARPA-approved funds include coverage of social security and benefits for the 2 staff employees impacted. The third position (Bi-Lingual Social Worker) will be a sub-contractor, not receiving benefits from this budget.

ACCOMPLISHMENTS

- Increased in-school presence through health curriculum enhancements
- Provide SEL groups in all 3 schools
- Post-pandemic evaluation of Mental Health needs for youth and community residents
- Agency staff involved in 24-month DEI (Diversity, Equity & Inclusion) training with SERC (State Education and Resource Center)
- Facilitate High School Peer Prevention program (E3) meetings twice monthly
- Present at the State YSB Organization Annual Conference with E3 students
- Attend CADCA conference in D.C. with 7 E3 students, receive training for peer prevention
- Facilitated high school transition program for 15th year at Camp Hazen, as well as Freshman Orientation
- Year-round group for parents/caregivers of high-functioning Autism Spectrum Disordered individuals.
- Increased shoreline YSB program collaboration and sharing of resources
- Local Prevention Council actively engaged parents and the community sector in opposition to marijuana legislation.
- Engaged early childhood providers, parents and children in a large 'One Book, One Town' literacy event.
- Organize community and fundraising events to support Social Service programs.
- Provide over 1000 clinical sessions (individual, couples, family).



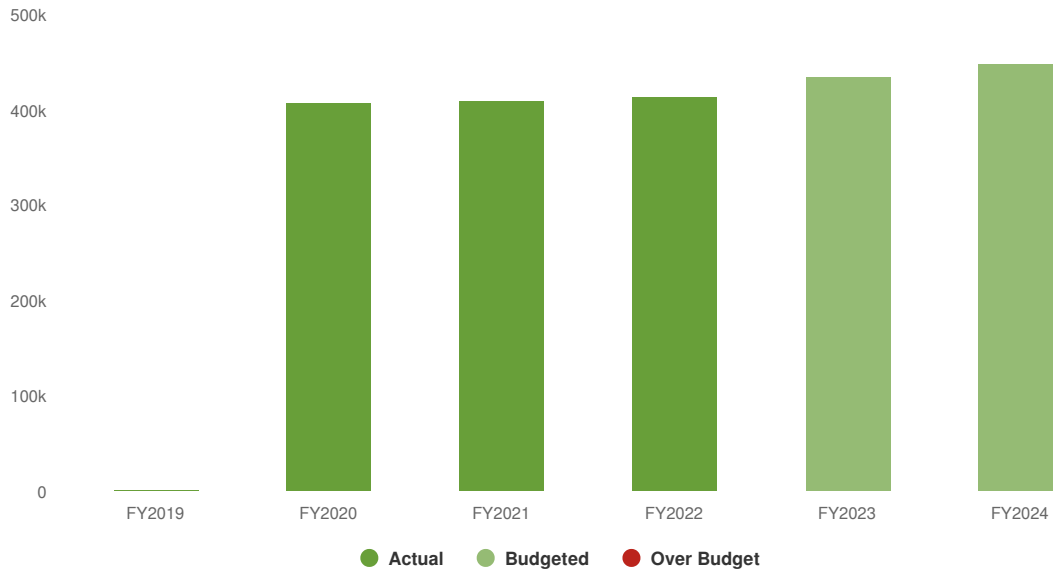
MAJOR OBJECTIVES 2023-2024
<ul style="list-style-type: none"> • Increase multicultural competency • Engage ESL parents in school and community activities • Engage bi-lingual social worker • Engage shoreline youth in DEI project “Conversation Circles” in partnership with Clinton and Westbrook YFS • Continue to improve access to treatment/identify barriers to services • Continue to collaborate with OSPS to identify the need for services • Increase training in trauma-informed and evidence-based care • Maintain and enhance involvement in statewide prevention programs with OS Youth Action Council and E3 • Progress staff toward credentialing as Prevention Specialists • Enhance informational and resource base for community members • Enhance Early Childhood parent education resources • Maintain and enhance collaborative community relationships • Utilize survey data from 12/2022 to plan future programming based on reported needs • Participate in Regional Prevention project
KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none"> • Increase ability for early identification and intervention of trauma-specific behavioral responses • Multicultural competencies will be reflected in the availability of literature and resources in Spanish and English. • Increase integration of ESL residents in local programming by 10% • Continue to include students in regional prevention education youth-led conferences, further develop local campaigns, film prevention PSA • Continue to maintain the current level of in-school services, and be prepared to adapt to requests for additional options • Increase parent engagement and special topic offerings, offer hybrid option

Expenditures Summary

\$448,189
\$14,100
 (3.25% vs. prior year)



Youth and Family Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Operational Expense						
TRANSFER OUT GG-NB	\$413,517	\$413,517	\$434,089	\$448,189	\$14,100	3.2%
Total Operational Expense:	\$413,517	\$413,517	\$434,089	\$448,189	\$14,100	3.2%
Total Expense Objects:	\$413,517	\$413,517	\$434,089	\$448,189	\$14,100	3.2%



YFS Revenues Fiscal Year 2024

Revenue Source	Amount
General Fund	\$448,189
Income Fund	\$ 20,000
Grants	
DCF	\$37,313
BH Cares/	\$ 5,170
PHN Grant	\$ 1,000
Total Grants:	\$43,483
Client Fees	\$105,000
Total Revenues for YFS Budget	\$616,672

YFS Expenditures Fiscal Year 2024

Department	Account	Account Title	FY22 BUD	FY22 ACT	FY23 BUD	FY24 Dept. Request	\$ change	% change
BH CARES 441942	53010	Purchased professional	900	483	900	900	-	0.0%
	55300	Communications	210	192	210	210	-	0.0%
	55301	Postage	100	-	100	100	-	0.0%
	56100	General supplies	4,500	4,581	3,670	3,670	-	0.0%
	56260	Fuel	290	-	290	290	-	0.0%
BH CARES 441942			6,000	5,256	5,170	5,170	-	-0.0%
UW ASSETS IN ACTION 441943	51610	Regular employees	2,150	200	-	-	-	-
	52200	FICA	400	-	-	-	-	-
	52300	Retirement contributions	400	-	-	-	-	-
	56100	General supplies	250	753	-	-	-	-
UW ASSETS IN ACTION 441943			3,200	953	-	-	-	-
UW OSECC 441944	51610	Regular employees	1,665	-	-	-	-	-
	52200	FICA	400	-	-	-	-	-
	52300	Retirement contributions	400	-	-	-	-	-
	53010	Purchased professional	600	100	-	-	-	-
	55800	Travel reimbursement	93	-	-	-	-	-
	56100	General supplies	1,142	1,194	-	-	-	-
	58100	Dues & fees	100	75	-	-	-	-
UW OSECC 441944			4,400	1,369	-	-	-	-
YFS BUDGET 441940	51610	Regular employees	343,089	347,304	379,355	389,785	10,430	2.7%
	51630	Overtime	5,000	3,921	5,000	5,000	-	0.0%
	51910	Advance pay	-	1,293	-	-	-	-
	52100	Group insurance	1,523	1,268	1,240	1,382	142	11.5%
	52200	FICA	25,738	25,587	29,403	29,819	416	1.4%
	52300	DB contributions	21,112	17,738	-	-	-	-
	52302	DC contribution	5,651	9,514	15,459	18,790	3,331	21.5%
	52700	Workers' compensation	17,644	16,305	1,241	935	(306)	(24.6%)
	52800	Health insurance	41,367	57,247	79,514	82,184	2,670	3.4%
	52850	Dental insurance	2,496	2,049	3,224	3,640	416	12.9%
	53010	Purchased professional	11,585	12,908	16,585	16,585	-	0.0%
	54102	Septic cleaning/haul	350	300	350	350	-	0.0%
	54200	Cleaning services	5,000	5,000	5,000	5,000	-	0.0%
	54300	Repairs & maintenance	6,150	5,438	6,150	6,150	-	0.0%
	54302	Fire / security maint	252	468	252	252	-	0.0%



Department	Account	Account Title	FY22 BUD	FY22 ACT	FY23 BUD	FY24 Dept. Request	\$ change	% change
	54308	HVAC maintenance	900	610	900	900		0.0%
	54411	Water/sewer	350	284	350	350	-	0.0%
	55300	Communications	3,790	2,859	3,790	3,790	-	0.0%
	55301	Postage	900	334	900	900	-	0.0%
	55500	Printing & binding	590	221	590	590	-	0.0%
	55510	Photocopy costs	800	-	800	800	-	0.0%
	55800	Travel reimbursement	722	38	722	722	-	0.0%
	56100	General supplies	14,368	15,214	14,368	14,368	-	0.0%
	56120	Admin supplies	6,800	7,994	6,800	6,800	-	0.0%
	56210	Natural gas	1,500	1,506	1,500	1,500	-	0.0%
	56220	Electricity	2,200	2,982	2,200	2,200	-	0.0%
	56260	Fuel	1,510	1,818	1,510	1,510	-	0.0%
	56900	Other supplies	2,500	4,891	2,500	2,500	-	0.0%
	58100	Dues & fees	5,200	3,720	5,200	5,200	-	0.0%
	58250	Payments to other org	-	2,350	-	-	-	
YFS BUDGET 441940			529,087	568,306	584,903	602,002	17,099	2.9%
YFS DCF 441941	51610	Regular employees	23,313	1,192	-	-	-	
	52200	FICA	2,100	-	-	-	-	
	52300	DB contributions	2,400	-	-	-	-	
	53010	Purchased professional	5,000	4,849	5,000	5,000	-	0.0%
	55300	Communications	-	85	-	-	-	
	56100	General supplies	4,500	5,831	4,500	4,500	-	0.0%
YFS DCF 441941			37,313	11,957	9,500	9,500		-0.0%
Total YFS Budget			580,000	587,841	599,573	616,672	17,099	2.9%



Board of Education -470000



Jan Perruccio, Superintendent

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.

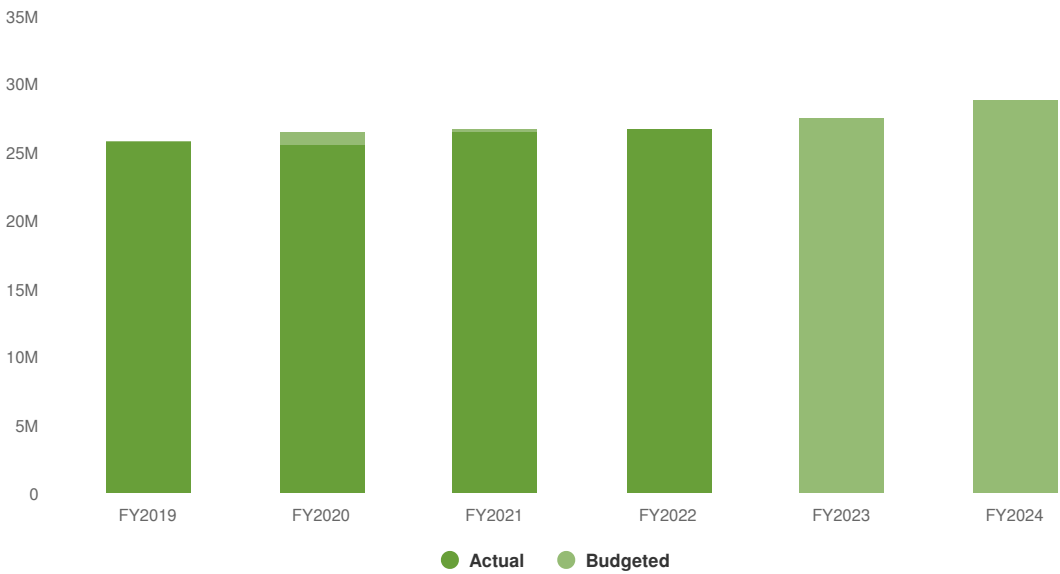
Expenditures Summary

\$28,829,506

\$1,356,165

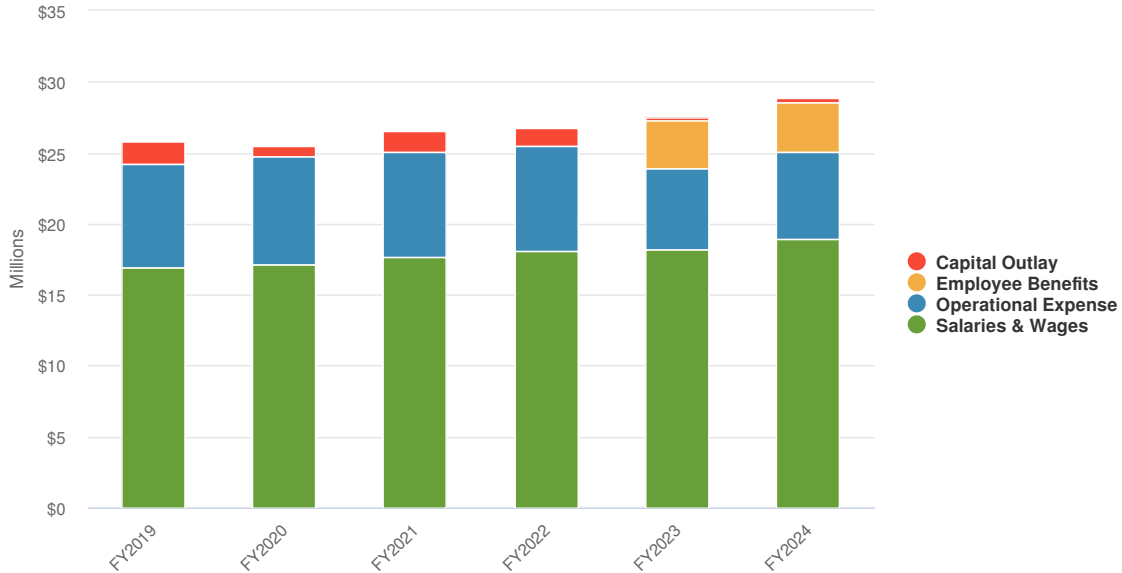
(4.94% vs. prior year)

Board of Education Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Budget	FY2022 Audited	FY2023 Budget	FY2024 BoS Budget	FY2023 Budget vs. FY2024 BoS Budget (\$ Change)	FY2023 Budget vs. FY2024 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$26,771,365	\$18,062,651	\$18,140,622	\$18,892,403	\$751,781	4.1%
Total Salaries & Wages:	\$26,771,365	\$18,062,651	\$18,140,622	\$18,892,403	\$751,781	4.1%
Employee Benefits						
BOE BENEFITS	\$0	\$0	\$3,358,712	\$3,494,000	\$135,288	4%
Total Employee Benefits:	\$0	\$0	\$3,358,712	\$3,494,000	\$135,288	4%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$0	\$7,429,763	\$5,751,123	\$6,207,023	\$455,900	7.9%
Total Operational Expense:	\$0	\$7,429,763	\$5,751,123	\$6,207,023	\$455,900	7.9%
Capital Outlay						
BOE CAPITAL	\$0	\$1,257,129	\$222,884	\$236,080	\$13,196	5.9%
Total Capital Outlay:	\$0	\$1,257,129	\$222,884	\$236,080	\$13,196	5.9%
Total Expense Objects:	\$26,771,365	\$26,749,543	\$27,473,341	\$28,829,506	\$1,356,165	4.9%



Debt Service

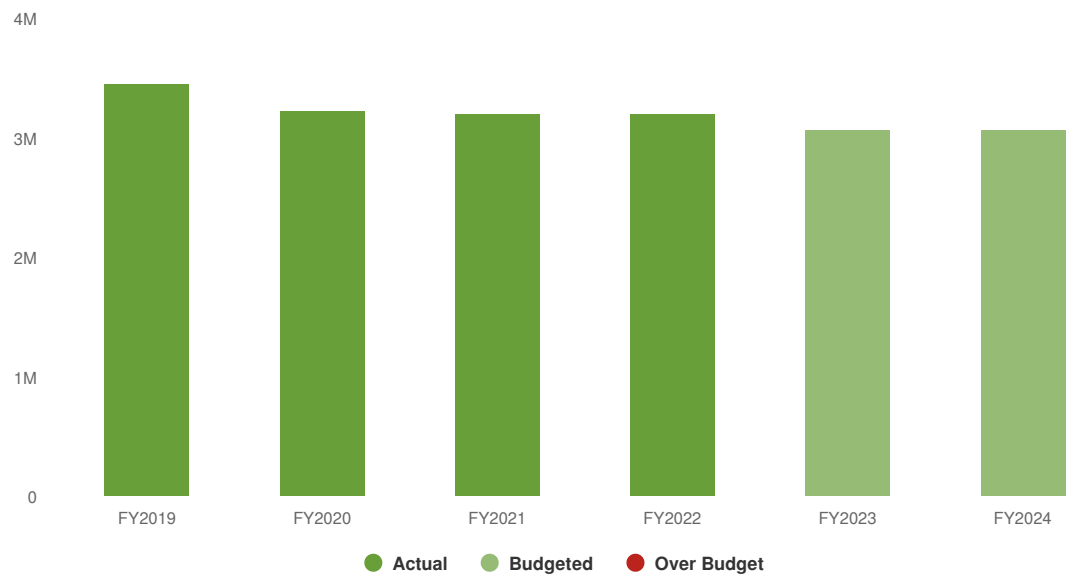
Expenditures Summary

\$3,071,844

\$0

(0.00% vs. prior year)

Debt Service Proposed and Historical Budget vs. Actual



CAPITAL IMPROVEMENTS



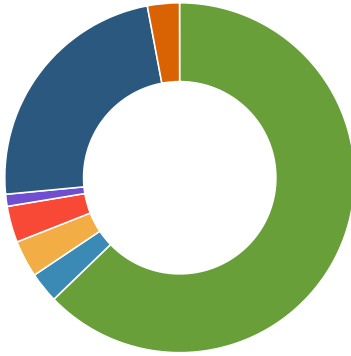
Capital Improvements: One-year Plan

Total Capital Requested

\$743,454

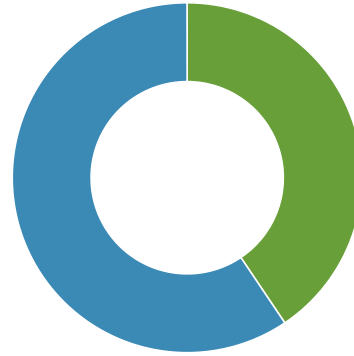
16 Capital Improvement Projects

Total Funding Requested by Department



Capital Outlay (63%)	\$466,800.00
Land Use (3%)	\$21,000.00
Parks - Other (3%)	\$25,300.00
PW Highway And Street (3%)	\$25,000.00
Recreation (1%)	\$8,254.00
Town Hall (24%)	\$175,000.00
Transfer Station Operation (3%)	\$22,100.00
TOTAL	\$743,454.00

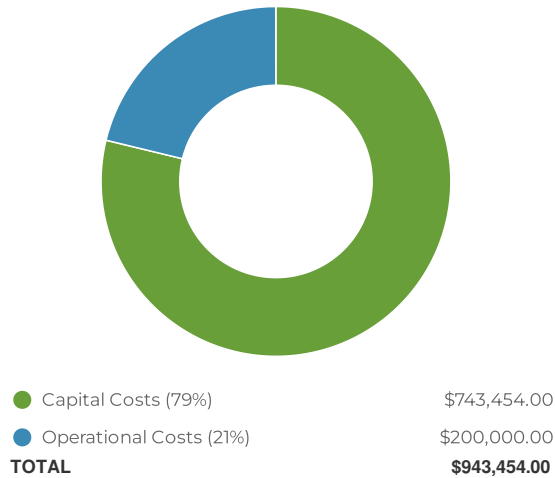
Total Funding Requested by Source



Named Project (41%)	\$301,654.00
Reserve (59%)	\$441,800.00
TOTAL	\$743,454.00



Capital Costs Breakdown



Capital Outlay Requests

Itemized Requests for 2024

Catastrophic Illness	\$70,000
To set aside funds for the long term liability associated with the heart and hypertension liability.	
Fire Department Apparatus	\$176,800
A reserve fund for the purpose of purchasing fire department equipment.	
General Contingency	\$30,000
The general contingency account is for funds needed for emergency purposes that were not budgeted.	
Public Works/ Transfer Station Reserve Fund	\$75,000
A reserve fund for the purpose of purchasing public works and transfer station equipment.	
Retirement Payout	\$40,000
The retirement fund was created to provide funding for post employment expenses such as paying for accrued vacation and sick time due at retirement.	
Revaluation	\$50,000
The revaluation account has been set up to provide funding for the 5 and 10 year mandatory revaluation of assessments.	
Sinking fund for roof repair or replacement	\$25,000
This sinking fund was created to provide funds to repair or replace any of the town's many roofs on its nine buildings.	
Total: \$466,800	



Land Use Requests

Itemized Requests for 2024

Hazard Mitigation Plan	\$21,000
-------------------------------	-----------------

Update of the Town's Natural Hazard Mitigation Plan which will expire on October 1, 2024

Total: \$21,000

Recreation Requests

Itemized Requests for 2024

Cleaning and Painting of Gymnasium ceiling	\$4,850
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Cleaning and painting of Gymnasium ceiling

P&R Wind Screen	\$3,404
----------------------------	----------------

Wind screens for Trask Tennis courts on pickleball side

Total: \$8,254

Parks - Other Requests

Itemized Requests for 2024

Awning at Harvey's Beach	\$4,975
---------------------------------	----------------

Purchase a new awning at Harvey Beach

Resurface basketball court at Trask	\$14,445
--	-----------------

Resurface of the the basketball court at Trask Park.

Tennis court repair	\$5,880
----------------------------	----------------

Repair cracks on tennis courts

Total: \$25,300

Transfer Station Operation Requests

Itemized Requests for 2024

Two Scrap heavy duty dumpsters	\$22,100
---------------------------------------	-----------------

Replace the scrap duty dumpsters at the Transfer Station

Total: \$22,100



PW Highway And Street Requests

Itemized Requests for 2024

Paving budget

\$25,000

Increase the paving budget by \$25 thousand

Total: \$25,000

Town Hall Requests

Itemized Requests for 2024

HVAC system for Town Hall

\$175,000

Replacement of the HVAC system at Town Hall

Total: \$175,000



DEBT



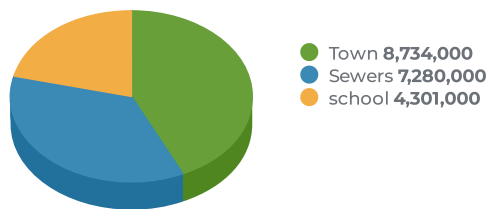
General Fund Debt

For FY24, the Town's debt service budget will be \$3,071,844, or the same as FY23.

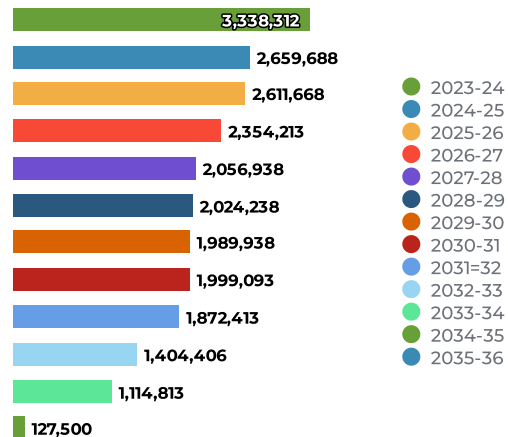
During FY20, the Town assumed its WPCA sewer obligations to take advantage of the low-rate environment and to restructure its debt service. With the assumption of the WPCA benefit assessment bonds, the Town will transfer the benefit assessment payments received to the General Obligation ("GO") debt service to augment the debt service payment. On an annual basis, the amount to be transferred will be transferred at the beginning of the fiscal year to augment the Town's debt service payments. For FY24 that amount will be \$266,467. The net debt service (total GO debt service less the WPCA transfer), or \$3,071,844 will be budgeted.

As of June 30, 2023, the Town of Old Saybrook will have \$20,315,000 outstanding in debt, which is further broken down by General Town Obligations, of \$8,734,000 million (43%); school-related obligations of \$4,301,000 (21%) and sewer related debt associated with the Town's septic system program of \$7,280,000 million or (36%). 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 of \$3,338,312 to \$1,114,813 or a decrease of \$2,223,499 or 67%

Debt Service by Type



Projected Deb Service by Fiscal Year



Values



BOARD OF FINANCE POLICIES



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 the 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 in 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 is 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 the 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 Selectmen 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 of protecting the assets of the town. Adequate insurance coverage can further reduce the risk of loss of 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 Selectmen 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 of, 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.





TOWN OF OLD SAYBROOK
Selectmen's Office

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

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 balance 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 an 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 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 a 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 the assigned fund balance consist of encumbrances as of year-end or appropriations from the 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 the 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 to 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 the 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's liability or debt;
- d. Transfer excess funds to a debt stabilization account; or
- e. Other recommendations, as may be appropriate.



**Town of Old Saybrook
Capital Planning Policy
Approved**

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 balance[i]. 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 Fund[ii] 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.

[i] **Excerpt from Town's Fund Balance Policy:** "It is the goal of the Town to build an unassigned fund balance in the GF at each fiscal year end of 12% or more 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."

[ii] **Excerpt from CGS regarding the Municipal Reserve Fund:** "Upon the recommendation of the budget-making authority and approval by the legislative body, there shall be paid into such reserve fund (a) amounts authorized to be transferred thereto from the general fund cash surplus available at the end of any fiscal year, (b) amounts raised by the annual levy of a tax not exceeding four mills for the benefit of such fund, and for no other purpose, such tax to be levied and collected in the same manner and at the same time as the regular annual taxes of the municipality or (c) surplus cash funds already held in reserve and available for such capital or nonrecurring expenditures as are contemplated by the terms of section 7-364."



Investment Policy

Approved by the Board of Finance February 1, 2022

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).

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 insure 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 or Deputy 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 three years, and the weighted average life of the invested funds should not exceed 18 months, 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 and Deputy 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 or Deputy 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.



APPENDIX



CAPITAL OUTLAY REQUESTS



Capital Non Recurring

Overview

Request Owner	Lee Ann Palladino
Department	Capital Outlay
Type	Other

Description

The capital non-recurring account is part of the municipal reserve fund. This account is undesignated use of funds. All funds withdrawn from this account must go to the Board of Finance and Town meeting for approval.



Catastrophic Illness

Overview

Request Owner	Lee Ann Palladino, Finance Director
Department	Capital Outlay
Type	Other

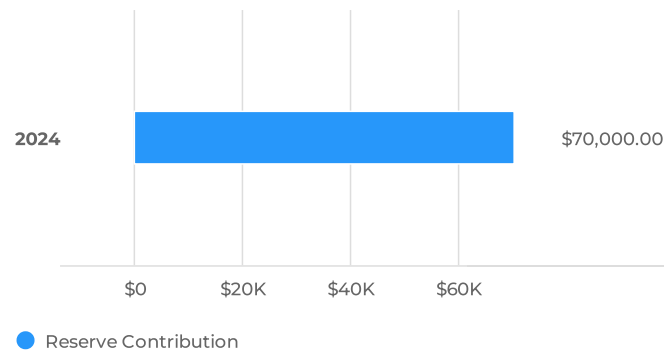
Description

To set aside funds for the long term liability associated with the heart and hypertension liability.

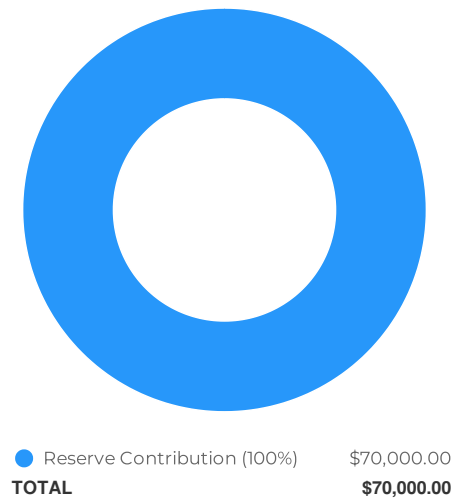
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$70,000	\$70K	\$70K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	Total
Reserve Contribution	\$70,000	\$70,000
Total	\$70,000	\$70,000



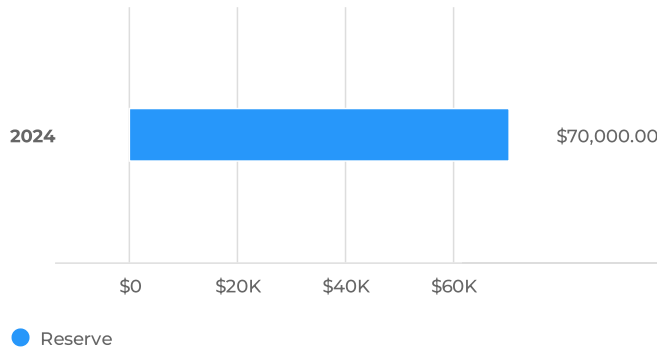
Funding Sources

FY2024 Budget
\$70,000

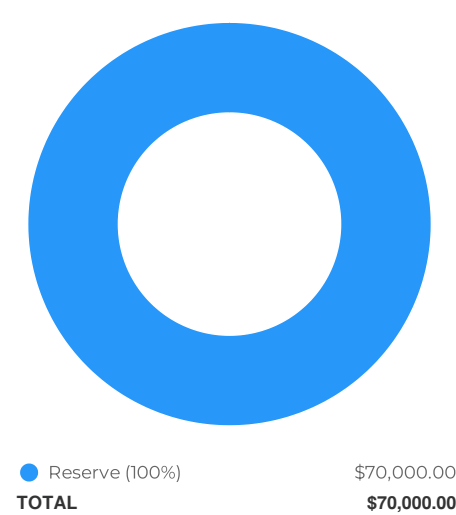
Total Budget (all years)
\$70K

Project Total
\$70K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Reserve	\$70,000	\$70,000
Total	\$70,000	\$70,000



Fire Department Apparatus

Overview

Request Owner	Lee Ann Palladino
Department	Capital Outlay
Type	Other

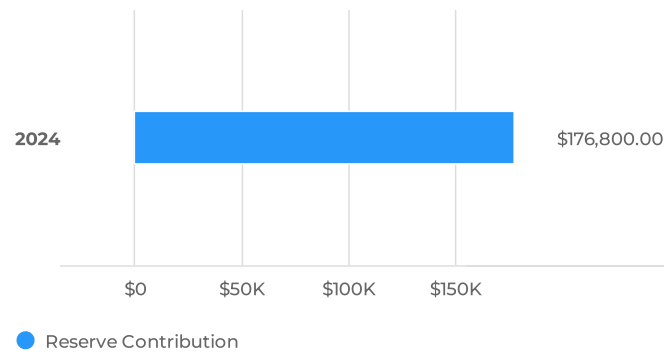
Description

A reserve fund for the purpose of purchasing fire department equipment.

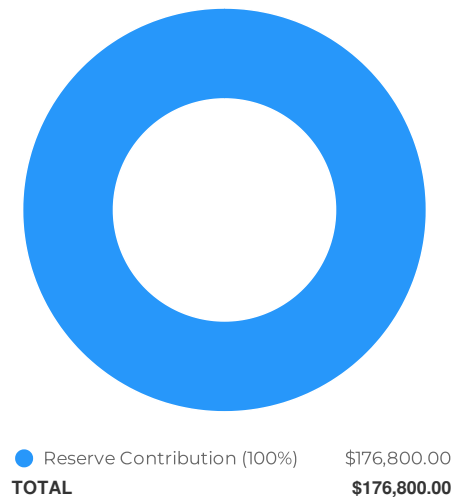
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$176,800	\$176.8K	\$176.8K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	Total
Reserve Contribution	\$176,800	\$176,800
Total	\$176,800	\$176,800



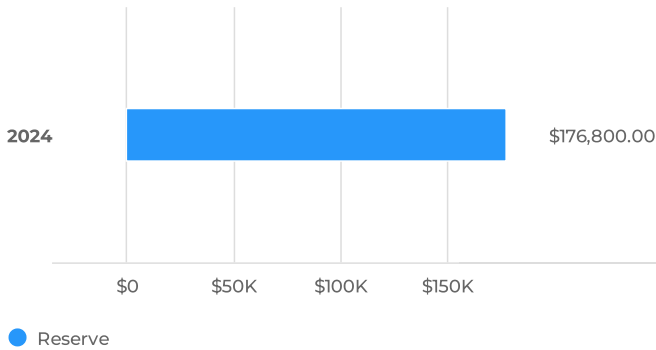
Funding Sources

FY2024 Budget
\$176,800

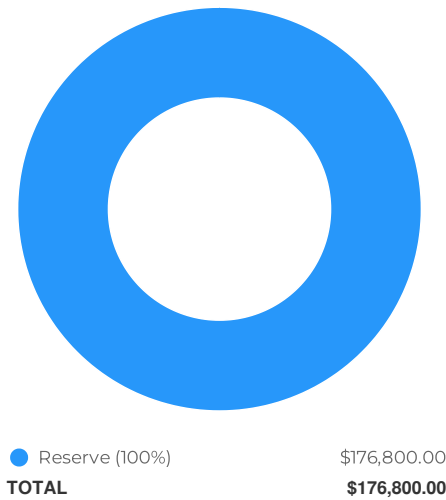
Total Budget (all years)
\$176.8K

Project Total
\$176.8K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Reserve	\$176,800	\$176,800
Total	\$176,800	\$176,800



General Contingency

Overview

Request Owner	Lee Ann Palladino
Department	Capital Outlay
Type	Other

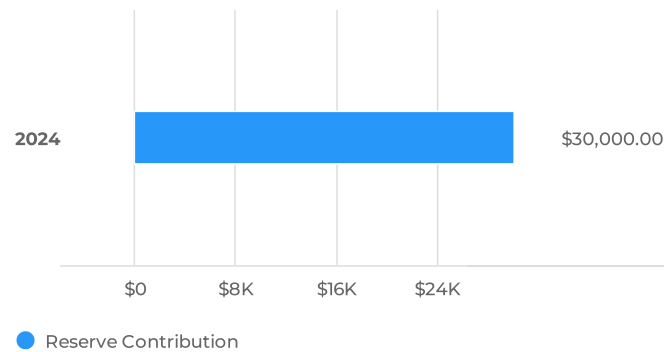
Description

The general contingency account is for funds needed for emergency purposes that were not budgeted.

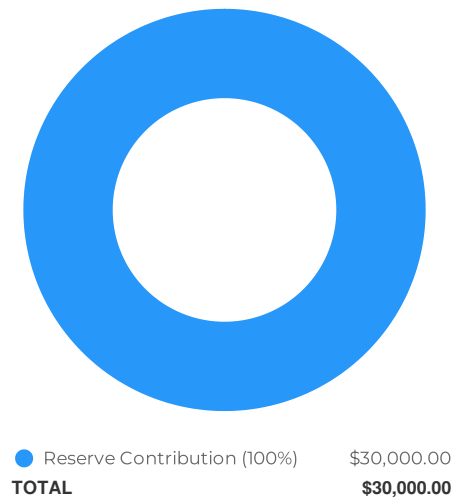
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$30,000	\$30K	\$30K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	Total
Reserve Contribution	\$30,000	\$30,000
Total	\$30,000	\$30,000



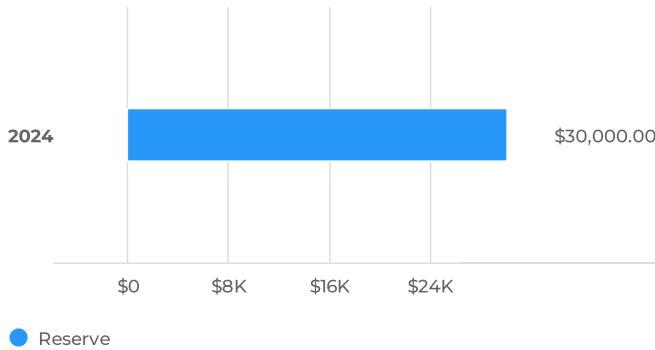
Funding Sources

FY2024 Budget
\$30,000

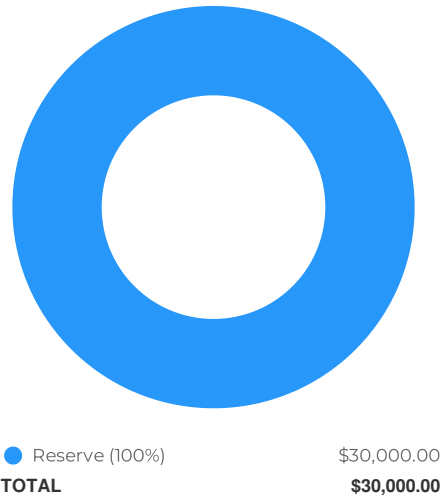
Total Budget (all years)
\$30K

Project Total
\$30K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Reserve	\$30,000	\$30,000
Total	\$30,000	\$30,000



Public Works/ Transfer Station Reserve Fund

Overview

Request Owner	Lee Ann Palladino
Department	Capital Outlay
Type	Other

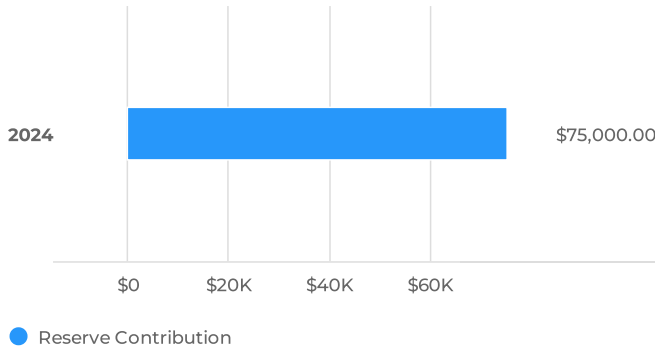
Description

A reserve fund for the purpose of purchasing public works and transfer station equipment.

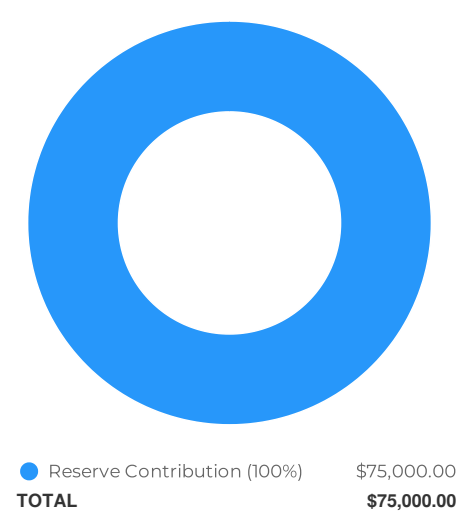
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$75,000	\$75K	\$75K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2024	Total
Reserve Contribution	\$75,000	\$75,000
Total	\$75,000	\$75,000



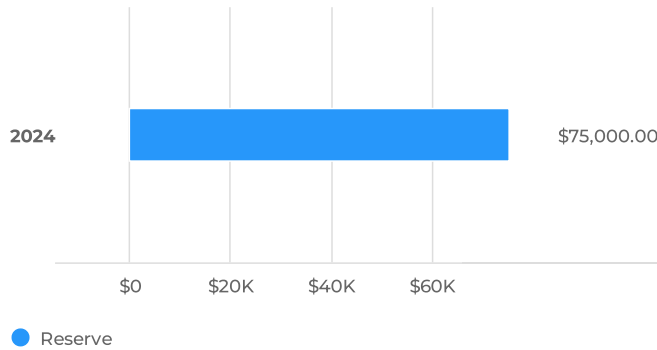
Funding Sources

FY2024 Budget
\$75,000

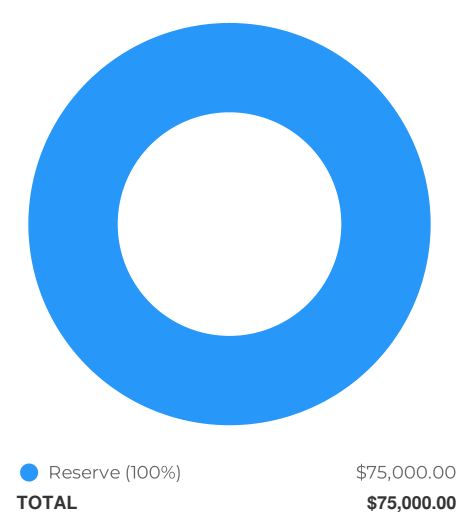
Total Budget (all years)
\$75K

Project Total
\$75K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Reserve	\$75,000	\$75,000
Total	\$75,000	\$75,000



Retirement Payout

Overview

Request Owner	Lee Ann Palladino
Department	Capital Outlay
Type	Other

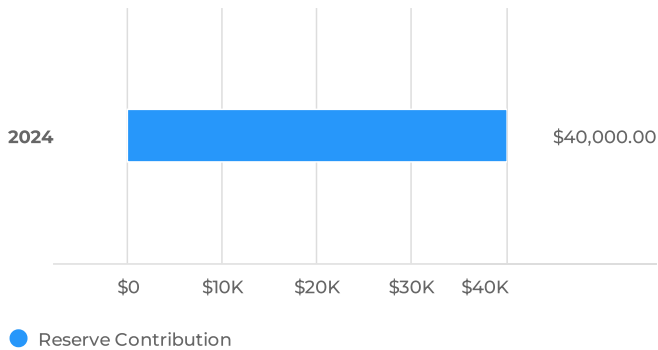
Description

The retirement fund was created to provide funding for post employment expenses such as paying for accrued vacation and sick time due at retirement.

Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$40,000	\$40K	\$40K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2024	Total
Reserve Contribution	\$40,000	\$40,000
Total	\$40,000	\$40,000



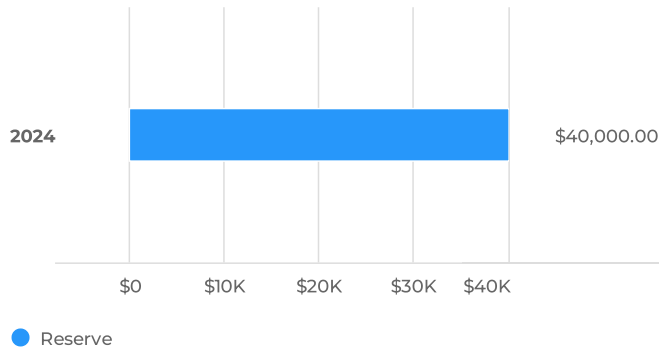
Funding Sources

FY2024 Budget
\$40,000

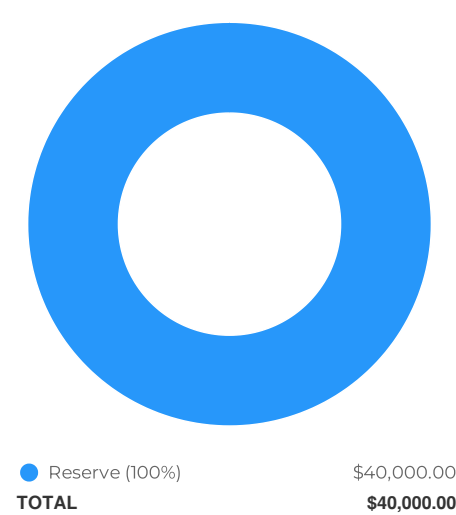
Total Budget (all years)
\$40K

Project Total
\$40K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Reserve	\$40,000	\$40,000
Total	\$40,000	\$40,000



Revaluation

Overview

Request Owner	Lee Ann Palladino
Department	Capital Outlay
Type	Other

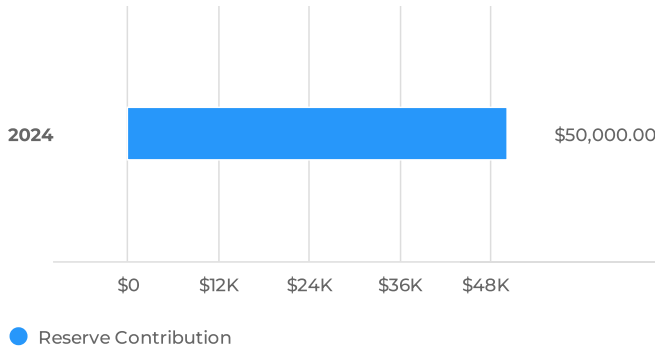
Description

The revaluation account has been set up to provide funding for the 5 and 10 year mandatory revaluation of assessments.

Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$50,000	\$50K	\$50K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2024	Total
Reserve Contribution	\$50,000	\$50,000
Total	\$50,000	\$50,000



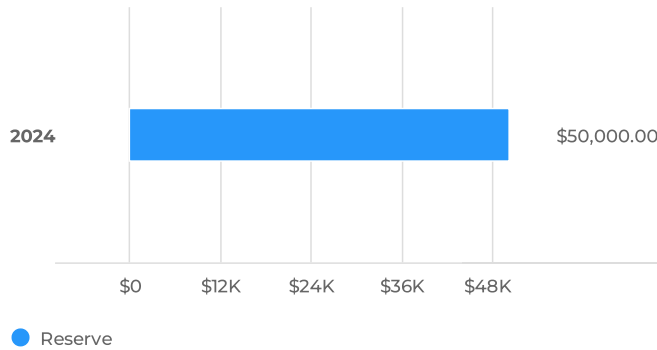
Funding Sources

FY2024 Budget
\$50,000

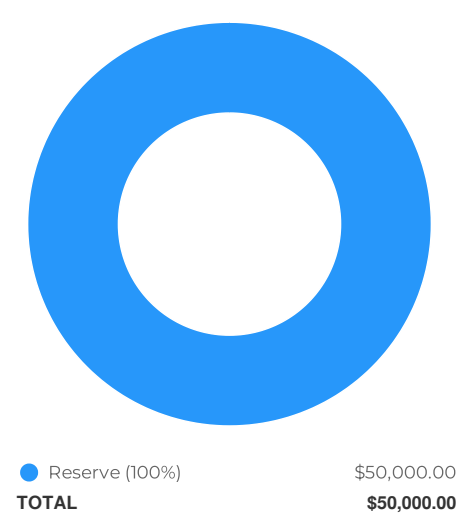
Total Budget (all years)
\$50K

Project Total
\$50K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Reserve	\$50,000	\$50,000
Total	\$50,000	\$50,000



Sinking fund for roof repair or replacement

Overview

Request Owner	Lee Ann Palladino
Department	Capital Outlay
Type	Capital Improvement

Description

This sinking fund was created to provide funds to repair or replace any of the town's many roofs on its nine buildings.

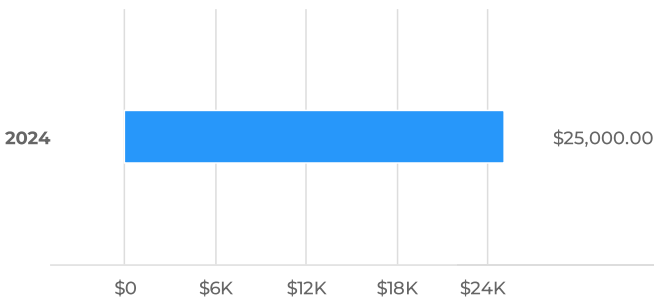
Details

Type of Project	Replacement
-----------------	-------------

Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$25,000	\$25K	\$25K

Capital Cost by Year



● Other

Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	Total
Other	\$25,000	\$25,000
Total	\$25,000	\$25,000



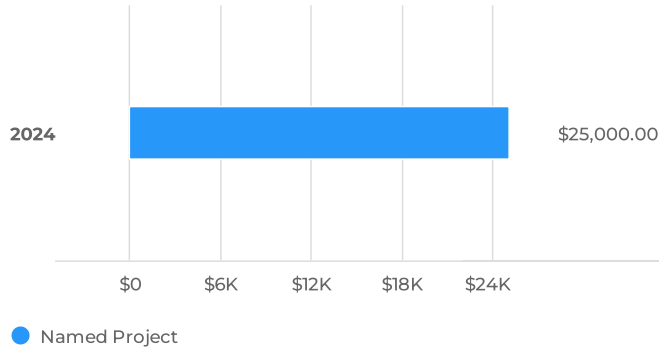
Funding Sources

FY2024 Budget
\$25,000

Total Budget (all years)
\$25K

Project Total
\$25K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Named Project	\$25,000	\$25,000
Total	\$25,000	\$25,000



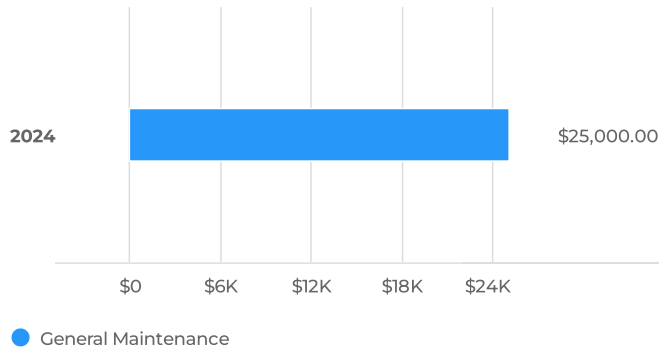
Operational Costs

FY2024 Budget
\$25,000

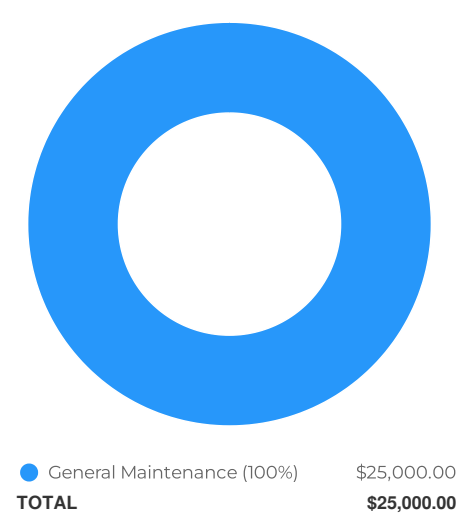
Total Budget (all years)
\$25K

Project Total
\$25K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown		
Operational Costs	FY2024	Total
General Maintenance	\$25,000	\$25,000
Total	\$25,000	\$25,000



LAND USE REQUESTS



Hazard Mitigation Plan

Overview

Request Owner	Lee Ann Palladino
Department	Land Use
Type	Capital Equipment

Description

Update of the Town's Natural Hazard Mitigation Plan which will expire on October 1, 2024

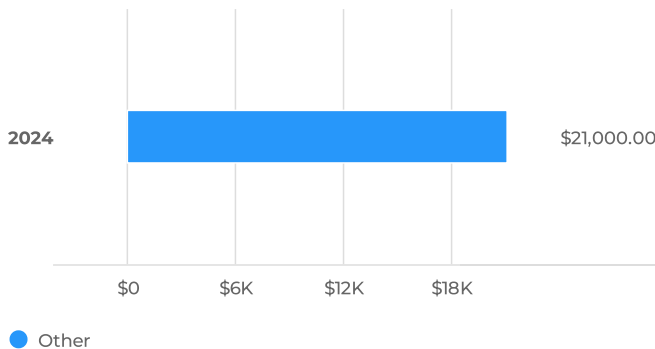
Details

New Purchase or Replacement	Replacement
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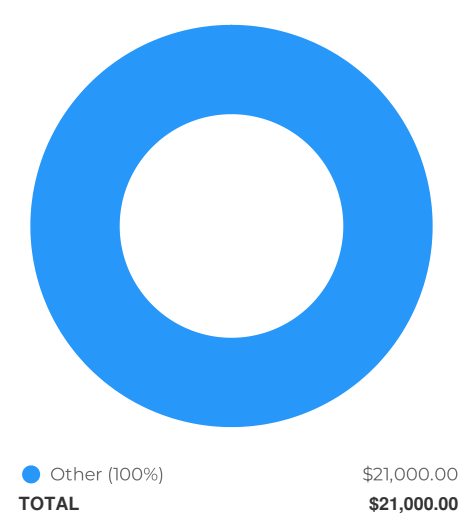
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$21,000	\$21K	\$21K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown		
Capital Cost	FY2024	Total
Other	\$21,000	\$21,000
Total	\$21,000	\$21,000



Funding Sources

FY2024 Budget

\$21,000

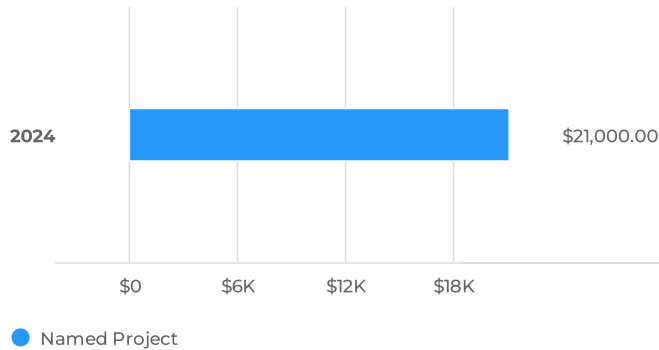
Total Budget (all years)

\$21K

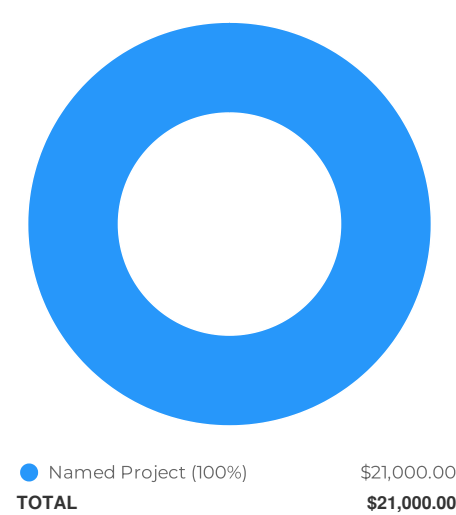
Project Total

\$21K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Named Project	\$21,000	\$21,000
Total	\$21,000	\$21,000



PARKS - OTHER REQUESTS



Awning at Harvey's Beach

Overview

Request Owner	Lee Ann Palladino, Finance Director
Department	Parks - Other
Type	Capital Improvement

Description

Purchase a new awning at Harvey Beach

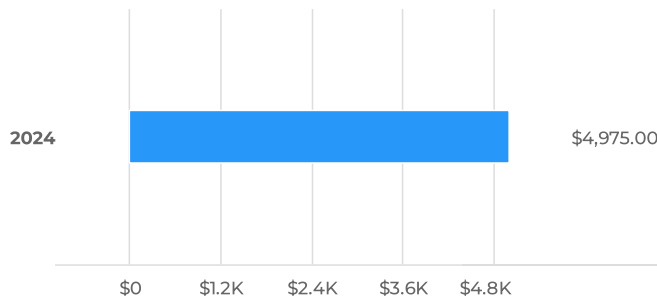
Details

Type of Project	Refurbishment
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Capital Cost

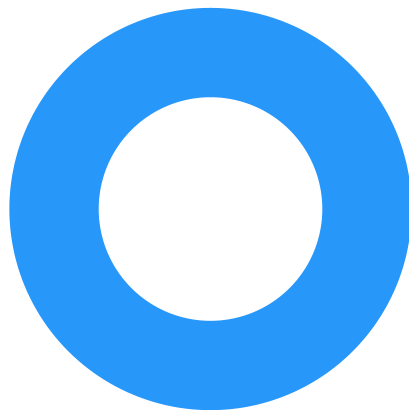
FY2024 Budget	Total Budget (all years)	Project Total
\$4,975	\$4.975K	\$4.975K

Capital Cost by Year



● Equipment/Vehicle/Furnishings

Capital Cost for Budgeted Years



● Equipment/Vehicle/Furnishings (100%) \$4,975.
TOTAL **\$4,975.00**

Capital Cost Breakdown

Capital Cost	FY2024	Total
Equipment/Vehicle/Furnishings	\$4,975	\$4,975
Total	\$4,975	\$4,975



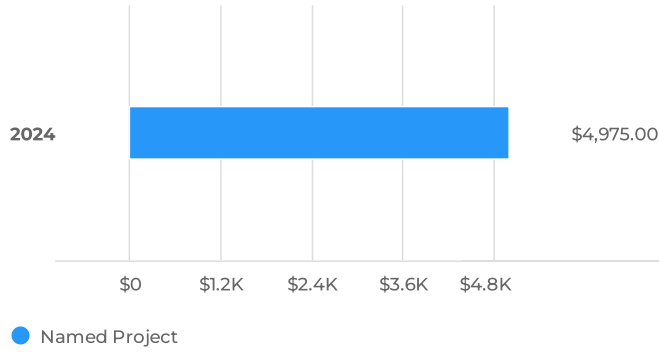
Funding Sources

FY2024 Budget
\$4,975

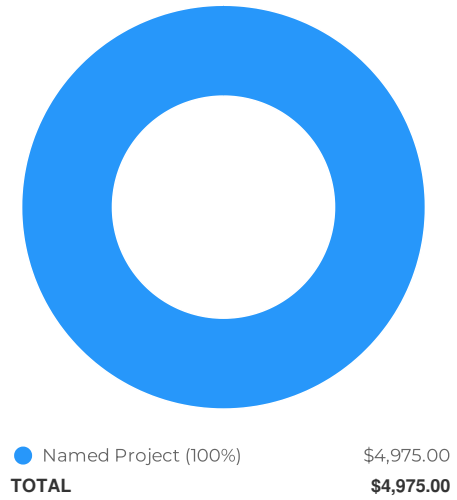
Total Budget (all years)
\$4.975K

Project Total
\$4.975K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Named Project	\$4,975	\$4,975
Total	\$4,975	\$4,975



Resurface basketball court at Trask

Overview

Request Owner	Lee Ann Palladino
Department	Parks - Other
Type	Capital Improvement

Description

Resurface of the the basketball court at Trask Park.

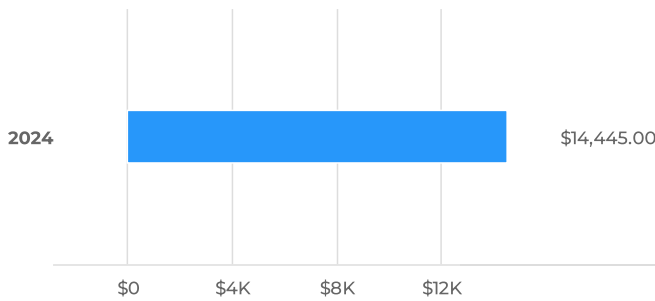
Details

Type of Project	Refurbishment
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Capital Cost

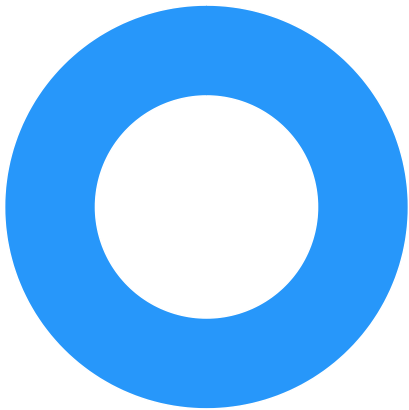
FY2024 Budget	Total Budget (all years)	Project Total
\$14,445	\$14.445K	\$14.445K

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$14,445.00
TOTAL \$14,445.00

Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction/Maintenance	\$14,445	\$14,445
Total	\$14,445	\$14,445



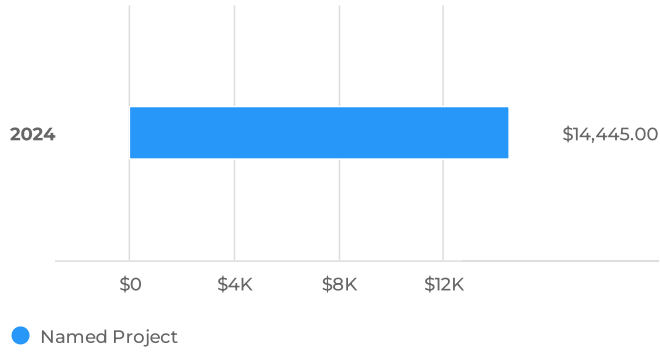
Funding Sources

FY2024 Budget
\$14,445

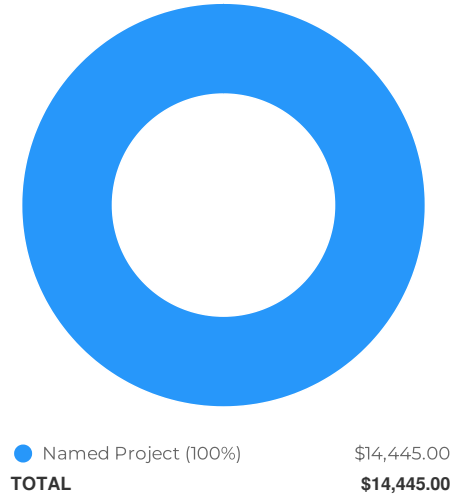
Total Budget (all years)
\$14.445K

Project Total
\$14.445K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Named Project	\$14,445	\$14,445
Total	\$14,445	\$14,445



Tennis court repair

Overview

Request Owner	Lee Ann Palladino
Department	Parks - Other
Type	Capital Improvement

Description

Repair cracks on tennis courts

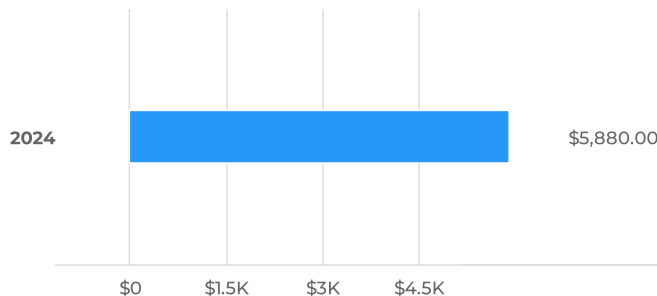
Details

Type of Project	Refurbishment
-----------------	---------------

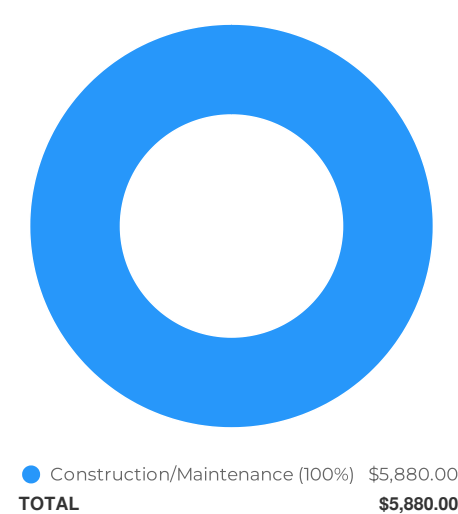
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$5,880	\$5.88K	\$5.88K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction/Maintenance	\$5,880	\$5,880
Total	\$5,880	\$5,880



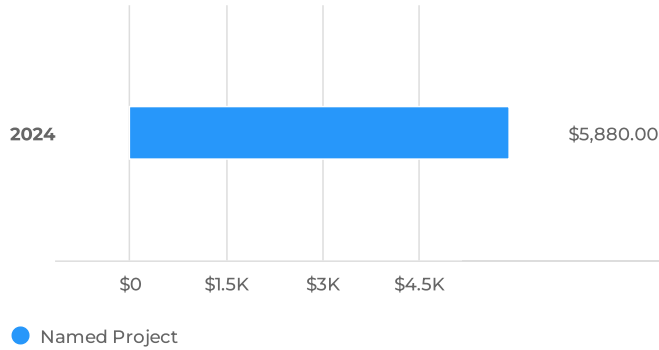
Funding Sources

FY2024 Budget
\$5,880

Total Budget (all years)
\$5.88K

Project Total
\$5.88K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Named Project	\$5,880	\$5,880
Total	\$5,880	\$5,880



RECREATION REQUESTS



Cleaning and Painting of Gymnasium ceiling

Overview

Request Owner	Lee Ann Palladino
Department	Recreation
Type	Capital Improvement

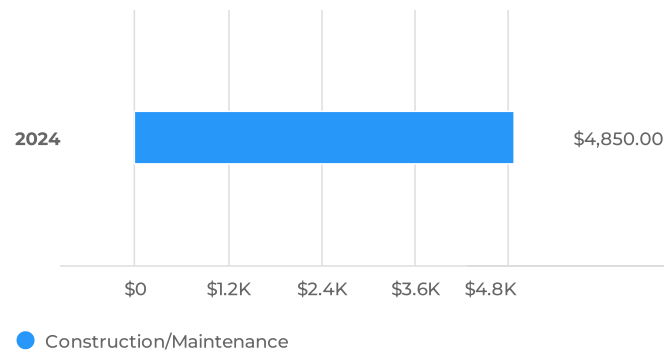
Description

Cleaning and painting of Gymnasium ceiling

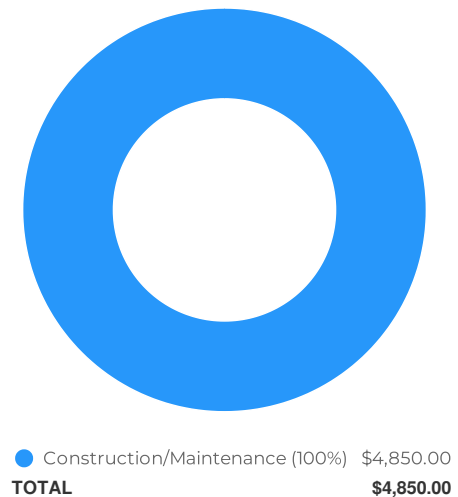
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$4,850	\$4.85K	\$4.85K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction/Maintenance	\$4,850	\$4,850
Total	\$4,850	\$4,850



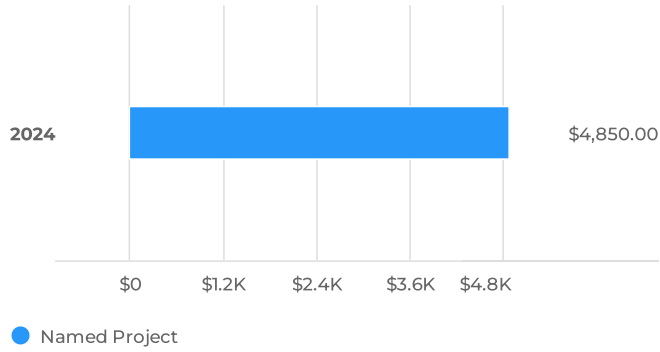
Funding Sources

FY2024 Budget
\$4,850

Total Budget (all years)
\$4.85K

Project Total
\$4.85K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Named Project	\$4,850	\$4,850
Total	\$4,850	\$4,850



P&R Wind Screen

Overview

Request Owner	Lee Ann Palladino
Department	Recreation
Type	Capital Improvement

Description

Wind screens for Trask Tennis courts on pickleball side

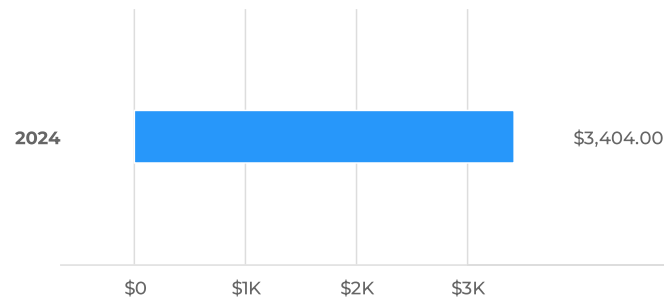
Details

Type of Project	Refurbishment
-----------------	---------------

Capital Cost

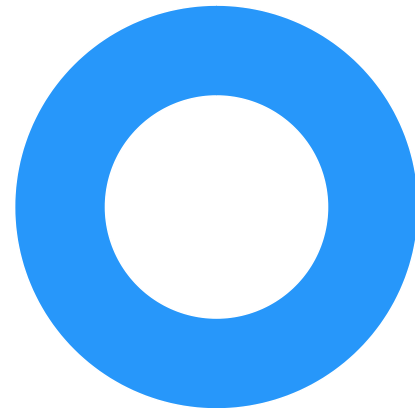
FY2024 Budget	Total Budget (all years)	Project Total
\$3,404	\$3.404K	\$3.404K

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$3,404.00
TOTAL \$3,404.00

Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction/Maintenance	\$3,404	\$3,404
Total	\$3,404	\$3,404



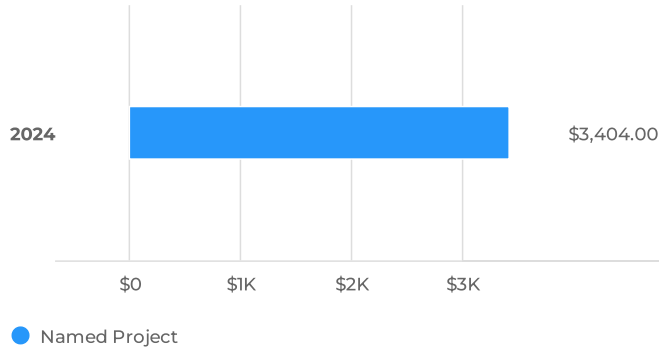
Funding Sources

FY2024 Budget
\$3,404

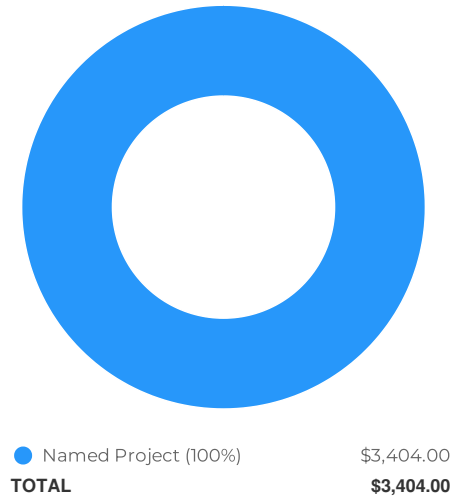
Total Budget (all years)
\$3.404K

Project Total
\$3.404K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Named Project	\$3,404	\$3,404
Total	\$3,404	\$3,404



TRANSFER STATION OPERATION REQUESTS



Two Scrap heavy duty dumpsters

Overview

Request Owner	Lee Ann Palladino, Finance Director
Department	Transfer Station Operation
Type	Capital Equipment

Description

Replace the scrap duty dumpsters at the Transfer Station

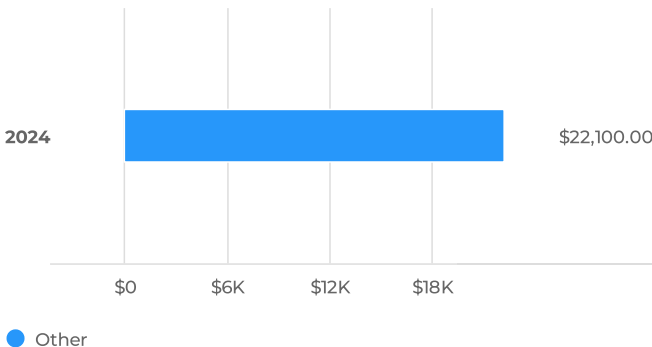
Details

New Purchase or Replacement	Replacement
Useful Life	10 or more years

Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
\$22,100	\$22.1K	\$22.1K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

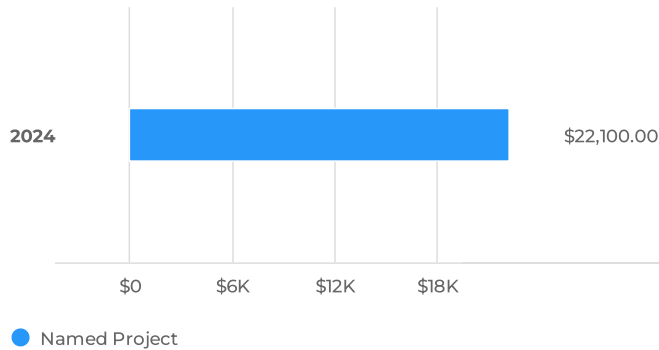
Capital Cost	FY2024	Total
Other	\$22,100	\$22,100
Total	\$22,100	\$22,100



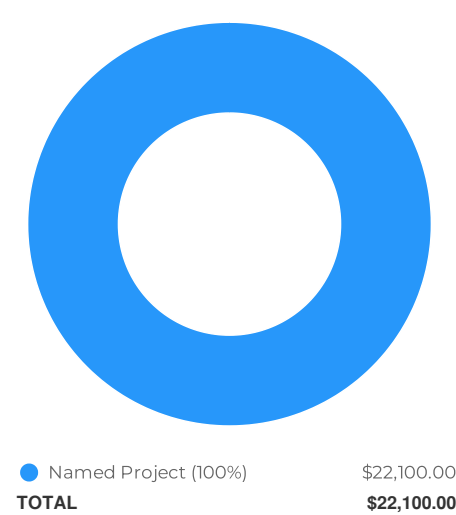
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
\$22,100	\$22.1K	\$22.1K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Named Project	\$22,100	\$22,100
Total	\$22,100	\$22,100



PW HIGHWAY AND STREET REQUESTS



Paving budget

Overview

Request Owner	Lee Ann Palladino
Department	PW Highway And Street
Type	Capital Improvement

Description

Increase the paving budget by \$25 thousand

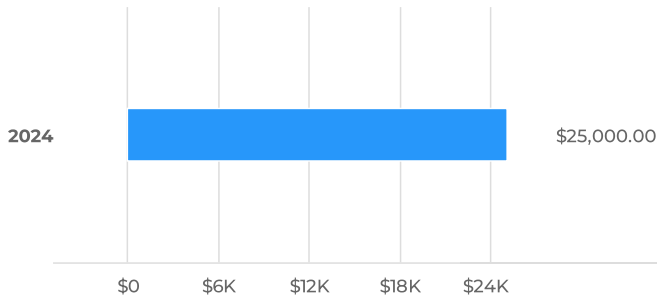
Details

Type of Project	Resurface Current Road
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Capital Cost

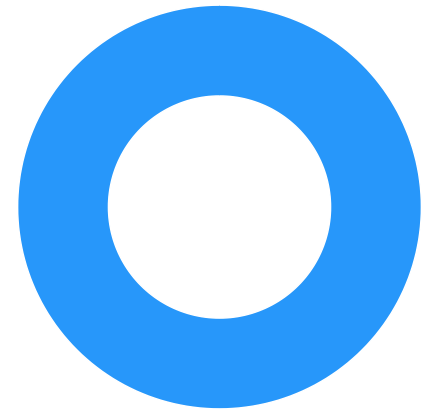
FY2024 Budget	Total Budget (all years)	Project Total
\$25,000	\$25K	\$25K

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$25,000.00
TOTAL \$25,000.00

Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction/Maintenance	\$25,000	\$25,000
Total	\$25,000	\$25,000



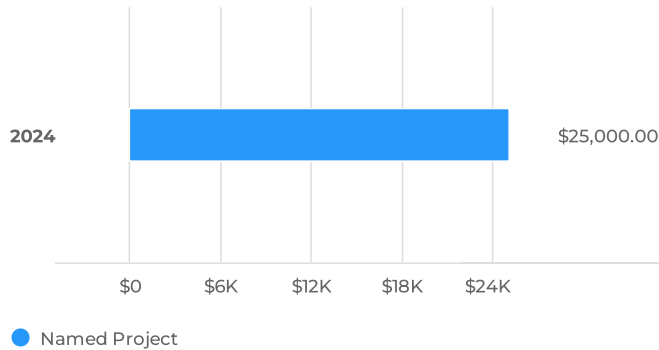
Funding Sources

FY2024 Budget
\$25,000

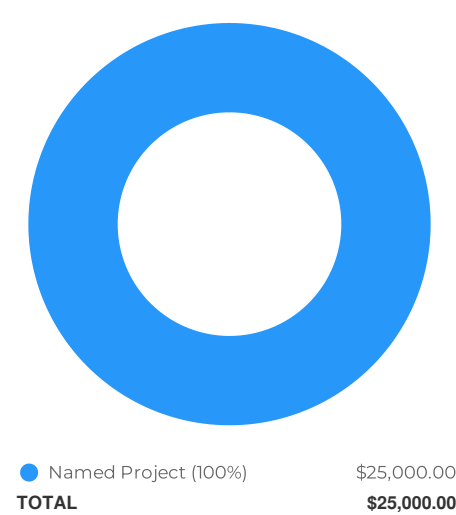
Total Budget (all years)
\$25K

Project Total
\$25K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2024	Total
Named Project	\$25,000	\$25,000
Total	\$25,000	\$25,000



TOWN HALL REQUESTS



HVAC system for Town Hall

Overview

Request Owner	Lee Ann Palladino
Department	Town Hall
Type	Capital Improvement

Description

Replacement of the HVAC system at Town Hall

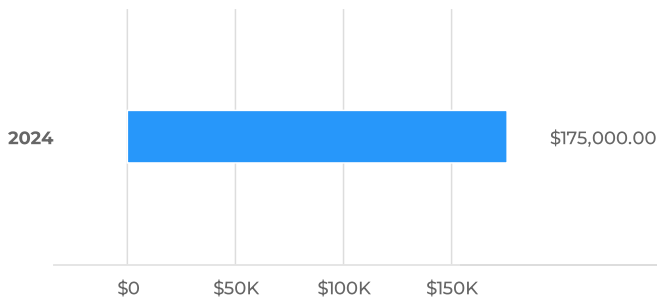
Details

Type of Project	Replacement
-----------------	-------------

Capital Cost

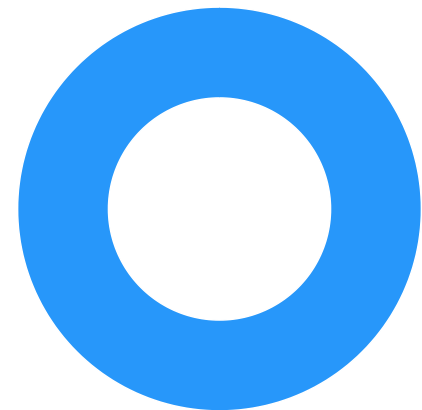
FY2024 Budget	Total Budget (all years)	Project Total
\$175,000	\$175K	\$175K

Capital Cost by Year



● Repairs/Improvements

Capital Cost for Budgeted Years



● Repairs/Improvements (100%) \$175,000.00
TOTAL \$175,000.00

Capital Cost Breakdown

Capital Cost	FY2024	Total
Repairs/Improvements	\$175,000	\$175,000
Total	\$175,000	\$175,000



Funding Sources

FY2024 Budget

\$175,000

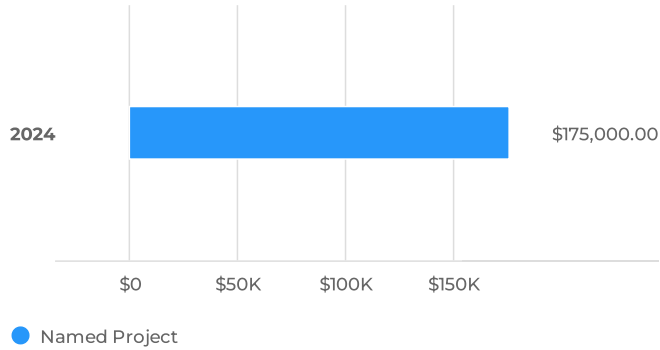
Total Budget (all years)

\$175K

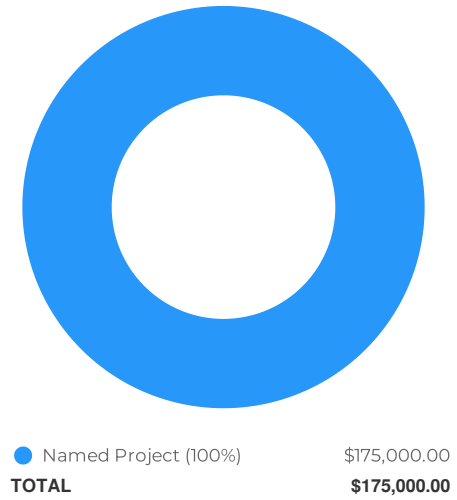
Project Total

\$175K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

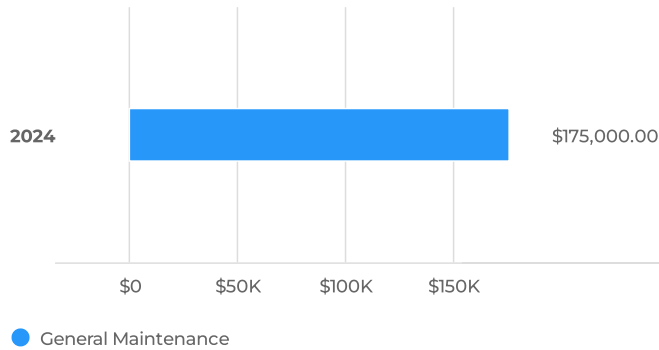
Funding Sources	FY2024	Total
Named Project	\$175,000	\$175,000
Total	\$175,000	\$175,000



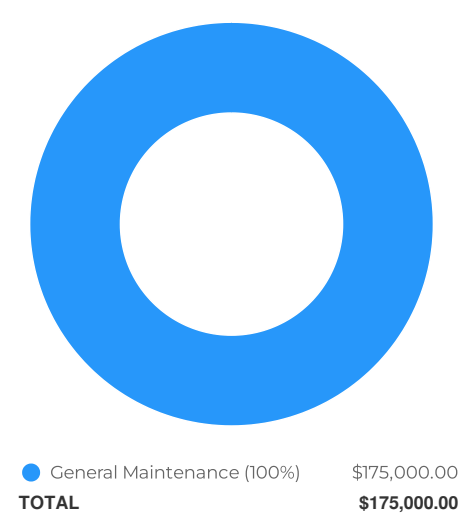
Operational Costs

FY2024 Budget	Total Budget (all years)	Project Total
\$175,000	\$175K	\$175K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown		
Operational Costs	FY2024	Total
General Maintenance	\$175,000	\$175,000
Total	\$175,000	\$175,000

