

Town of Old Saybrook Budget Book Fiscal Year 2024-2025



Board of Finance Approved Budget Version - 3/19/2024





TABLE OF CONTENTS

Introduction	4
Transmittal Letter	5
Budget Message from the First Selectman	5
History of Town	9
Demographics	10
Basis of Budgeting	14
Budget Process	15
General Fund Overview	16
General Fund	17
Departments	26
Total General Government Operating Budget	27
General Government	30
Accounting	33
Assessor	38
Assessment Appeals	41
Board of Finance	42
DB Employer Contribution ADC	43
Economic Development	45
Ethics	49
Harbor Management Commission	50
Information Technology	52
Insurance	56
Land Use	57
Architectural Review Board	61
Conservation Commission	63
Historic District	66
Inland Wetlands	68
Planning Commission	70
Zoning Board of Appeals	72
Zoning Commission	74
Legal Services	76
Political Sub Divisions	77
Registrar of Voters	79
Retiree Health Insurance	82
Selectmen	84
Tax Collector	88
Town Clerk	91
Vital Statistics	94
Town Hall	95
Treasurer	98
Public Safety	100
Building	108
Fire Department	111



Fire Marshal	115
Police Services	118
Animal Control	126
Emergency Management	127
Marine Patrol	130
Tree Warden	133
Public Works	135
Engineering	141
Main Street Maintenance	142
Public Works Department	143
Street Lighting	148
Transfer Station	149
Waste Collection	153
Water Hydrant	154
WPCA Administration	155
Culture and Recreation	158
Acton Public Library	160
Katherine Hepburn Cultural Arts Center	164
Park and Recreation	166
Health & Welfare	171
Environmental Health	174
Public Health Nursing Board	175
Social Services	177
Youth and Family Services	181
Board of Education	185
Debt Service	187
Capital Improvements	188
One year plan	189
Debt	194
Government-wide Debt	195
Overview of Grant and Funding Opportunities	196
Grant Overview	197
Personnel Schedule	198
Personnel Schedule	199
Board of Finance Policies	199
Capital Asset Policy	200
Fund Balance Policy	203
Capital Planning Policy	206
Investment Policy	208
Appendix	210
Recreation Mini Golf Requests	211
Youth & Family Services Requests	214
Glossary	



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 2025 Budget

Date: February 7, 2024

Recommendation

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

Background

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

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

Present Financial Condition of the Town – Fiscal Year 2024

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

Revenues

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

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

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



Expenditures

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

Budget for FY25

I am pleased to present the Town-wide budget for FY25 that projects an increase of \$1,196,307 or 2.3%. The revenues that will support this budget will be based primarily on property taxes. Property taxes for this budget will be based on the Grand List of October 2023. The Grand List of October 2023 recognized an increase in assessed value of approximately \$931 million due to the recent revaluation of town-wide properties, which occurs every five years. Given the significant changes in real estate values, this represents an increase of approximately 44 percent over last year's Grand List. When a revaluation occurs every five years, the assessed value of properties is updated to reflect 70% of the current market value. This significant increase in assessed value will lower the Town's mill rate to balance the new assessed property values with the budget requirements. Each homeowner's situation will differ based on the corresponding effect of the percent increase in value in their home (some homes increased 50% while others increased 30%, for example). The current mill rate is 20.46 and it is projected to be reduced to approximately 15.10, a decrease of 26%. Therefore, while the value of a house may have increased, the rate at which it is taxed is lower.

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

During Fiscal Year 2023, the Town began investing its allocation from the American Rescue Fund which totaled just under \$3 million. To date about half of these funds have been appropriated to projects that will be invested in the Town's infrastructure, its businesses and other eligible programs or projects over the next two years. These monies are not meant to offset the Town's budget, but to improve our community by providing funding for projects or programs outside of our normal course of budgeting. From an operational standpoint the work done in FY24 will continue to affect not only FY25 budgets, but the permanent changes keep expenses in check across multiple fiscal years:

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

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

FY25 Revenues

General Fund Revenues for FY25 are set to equal the Expenditure Budget. Local property taxes (commercial, residential and personal) are projected to make up the majority of the General Fund revenues. Local fees will contribute approximately 3.5% to total revenues. The Town will budget \$525 thousand in State funds for this year's budget increasing slightly versus last fiscal year. Local revenues will decrease \$40 thousand to \$1.56 million. The decrease is associated with the Town's strategic plan to transfer a portion of the park and recreation revenues to an account that is used for execution of the long-term plan to invest in the infrastructure of our many park and recreation activities.

FY25 Expenditures

The combined General Government, debt service and Board of Education budget is up \$1,163,293 or 2.3%. With regard to the GG budget:



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

Budget Summary - Expense for FY25				
	FY 2024	FY 2025	\$ Increase	Percentage
General Government Operating Expense	18,375,394	19,055,037	679,643	3.70%
Debt Service	3,071,844	2,579,687	-492,157	-16.0%
Total General Government Expense	21,447,238	21,634,724	187,486	.87%
Board of Education Operating Expense	28,829,506	29,805,318	\$975,812	3.38%
Total Government	50,276,744	51,440,042	1,163,298	2.31%

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

I have made a few adjustments to the already lean budget, resulting in a decline in the amount of \$77,014 to the Department Head Budgets as outlined below.

Amount	Department	Comment
15,000	Capital Outlay	Increased the amount to Public Works Equipment reserve fund by \$15,000 to \$100,000.
20,000	Legal Services	Increase legal services by \$20,000 to \$125,000 to cover for union contract negotiations.
-6,000	Acton Public Library	Reduced maintenance fees due to cost savings recognized by APL during the budget process.
-63,514	Police Department	During budget process, there was clarity on hiring of new positions & budget reflects cost of actual salary & benefits.
-15,000	Streetlights	Reduced electricity by \$15k to align with actual experience
-10,000	Town Hall	Reduced maintenance expense by \$10k
-18,000	Water Hydrant	Reduced by \$18k to be in line with actual experience
500.00	Political Subdivision	To establish an affordable housing task force
-77,014	Total	

FY25 Capital Reserves

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

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



FY25 Capital Expenditures

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

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

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

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

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

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

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

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

Respectfully,

Carl P. Fortuna, First Selectman



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

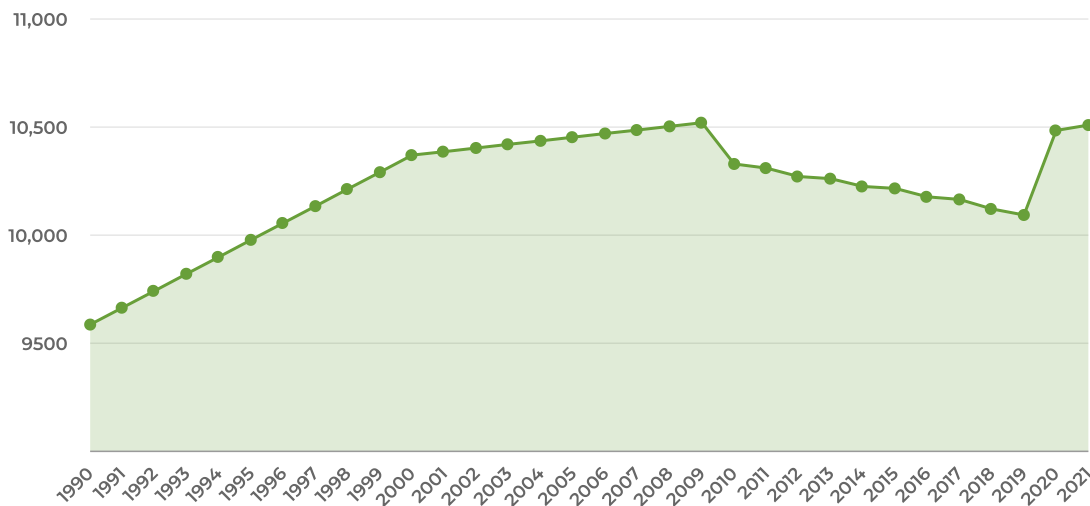
10,506

▲ .2%
vs. 2020

GROWTH RANK

62 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



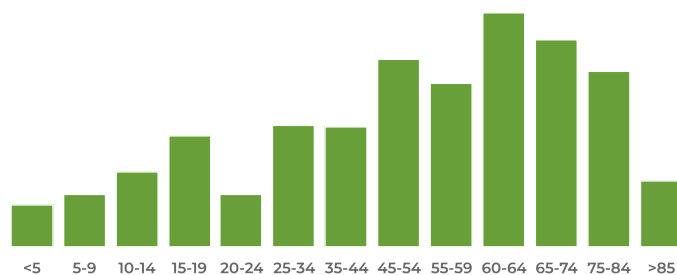
DAYTIME POPULATION

12,339

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

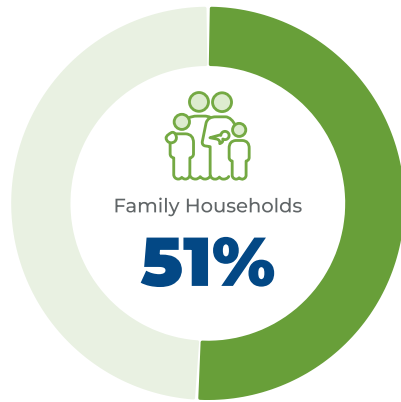


Household Analysis

TOTAL HOUSEHOLDS

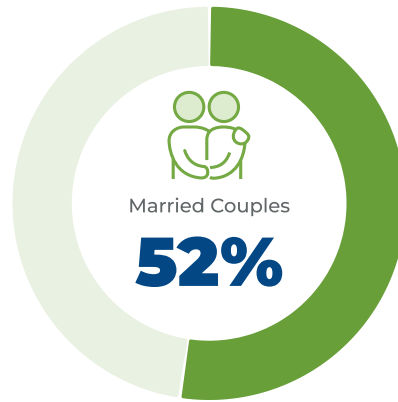
4,584

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.



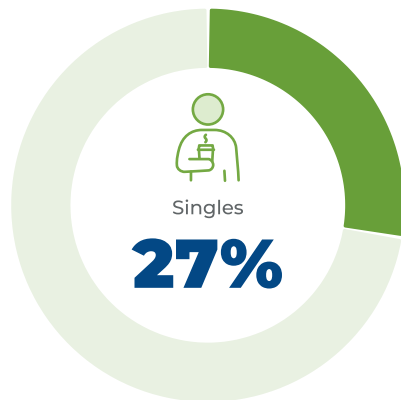
▲ 7%

higher than state average



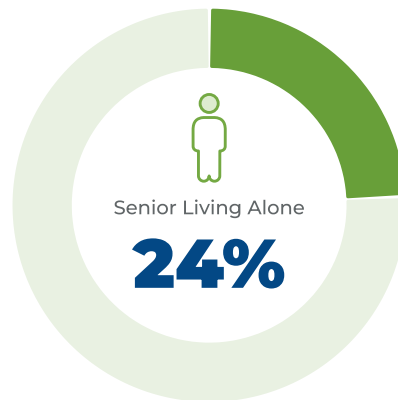
▲ 8%

higher than state average



▼ 4%

lower than state average



▲ 47%

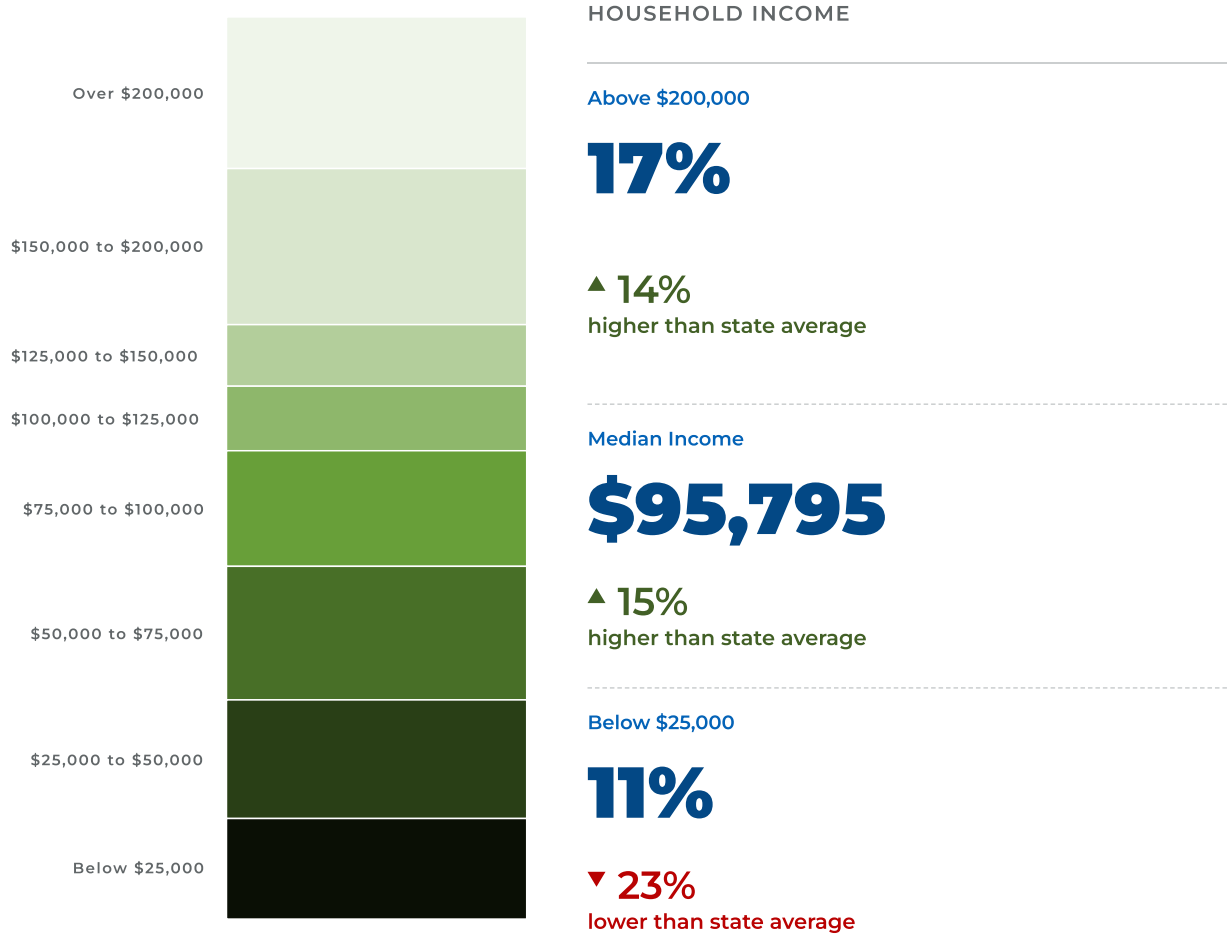
higher than state average

** 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.



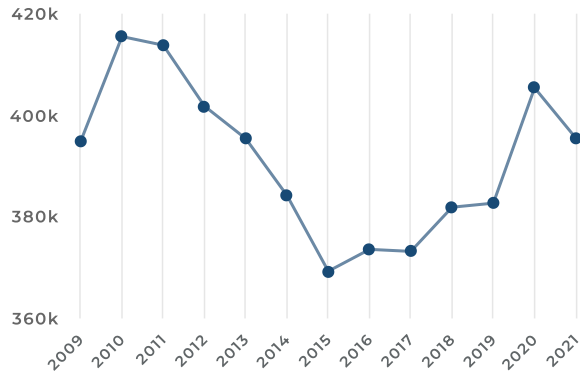
** Data Source: American Community Survey 5-year estimates*



Housing Overview

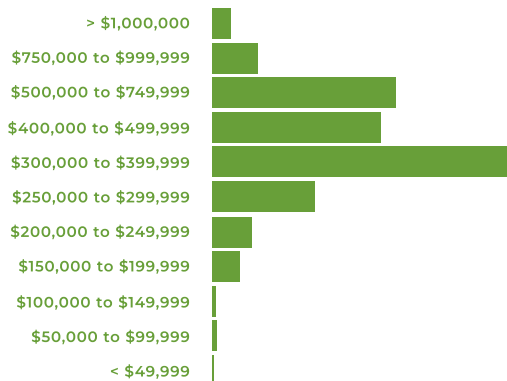


2021 MEDIAN HOME VALUE
\$395,500



* Data Source: 2021 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 VALUE DISTRIBUTION



* Data Source: 2021 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.



* Data Source: 2021 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



GENERAL FUND OVERVIEW





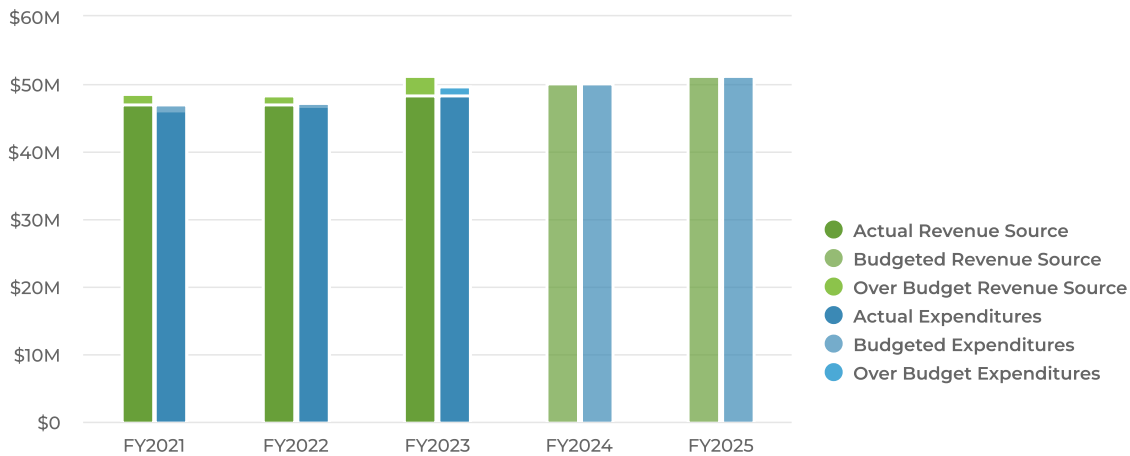
General Fund

The General Fund ("GF") is the chief operating fund of the Town. At the end of Fiscal year 23, the unassigned balance of the GF, also known as the rainy day fund, was \$8,532,943. 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 16.6% of the FY25 proposed budget.

The Board of Selectmen budget outlines the operational expenditures and revenues for the Fiscal Year 2024 - 2025

Summary

The Town of Old Saybrook is projecting \$51.44M of revenue in FY2025, which represents a 2.3% increase over the prior year. Budgeted expenditures are projected to increase by 2.3% or \$1.16M to \$51.44M in FY2025.



General Fund Comprehensive Summary

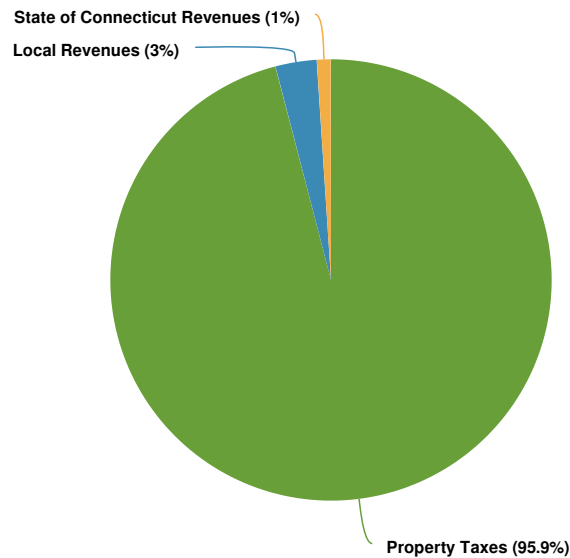
Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget
Beginning Fund Balance:	N/A	N/A	N/A	N/A
Revenues				
Property Taxes	\$46,176,701	\$48,125,053	\$48,176,744	\$49,355,042
State of Connecticut Revenues	\$845,160	\$820,014	\$500,000	\$525,000
Local Revenues	\$1,520,075	\$2,313,385	\$1,600,000	\$1,560,000
Total Revenues:	\$48,541,936	\$51,258,452	\$50,276,744	\$51,440,042
Expenditures				
Salaries & Wages	\$25,300,939	\$25,046,556	\$26,856,433	\$27,337,444
Employee Benefits	\$3,005,660	\$6,622,013	\$6,967,230	\$7,528,034
Operational Expense	\$15,979,004	\$16,009,204	\$14,810,197	\$14,460,410
Capital Outlay	\$2,623,407	\$2,008,813	\$1,642,884	\$2,114,154
Total Expenditures:	\$46,909,010	\$49,686,586	\$50,276,744	\$51,440,042



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget
Total Revenues Less Expenditures:	\$1,632,926	\$1,571,866	\$0	\$0
Ending Fund Balance:	N/A	N/A	N/A	N/A

Revenues by Source

Projected 2025 Revenues by Source



General Fund Revenues

This section of the Budget Book outlines the town-wide revenue projections for FY25. In general, town-wide revenues for FY25 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 3.1% to total revenues.

The property tax is estimated at this point in time but will be based off the October 2023 net Grand List, which totaled \$3,315,738,229. This is an increase of \$930,943,961, over the October 2022 net Grand list. This large increase was the result of the 10-year revaluation that took place on property values.

To a smaller extent, state funding and local revenues will augment property taxes. The town will project \$525 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 \$1,560,000, \$40 thousand less than FY24. The table below shows the sources of funds that will support the expenditure budget.

Revenue Source	Amount
Property Taxes	\$49,355,042
State of Connecticut Grants	\$ 525,000
Local Revenues	\$ 1,560,000
Total	\$51,440,042

FY25 Budget for Property Taxes: Projected \$49,355,042

Property Taxes for Fiscal Year 25 include the following components:



- FY25 “current” year tax collections of \$49,615,699 assumes 99% collected = 49,120,042 (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 = \$49,354,542.

Current Year Property Taxes: \$49,120,042

As noted above, the projected tax revenues for FY25 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, 2024. 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 FY23, \$586 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 FY23, \$39 thousand was collected.

Interest and Lien Fees: \$100,000

Interest and lien fees are collected on back taxes when paid. During FY23, \$363 thousand was collected.



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Revenue Source						
Property Taxes						
Tax Revenue - cYear	\$45,855,631	\$47,136,604	\$47,941,744	\$49,120,042	\$1,178,298	2.5%
PP TAX REVENUE	\$157,974	\$585,946	\$100,000	\$100,000	\$0	0%
TAXES TELECOMM	\$31,867	\$39,196	\$35,000	\$35,000	\$0	0%
INTEREST ON PRIOR YEARS'	\$131,229	\$363,307	\$100,000	\$100,000	\$0	0%
Total Property Taxes:	\$46,176,701	\$48,125,053	\$48,176,744	\$49,355,042	\$1,178,298	2.4%
State of Connecticut Revenues						
ECS ST/CT	\$197,798	\$131,639	\$130,000	\$130,000	\$0	0%
SPECIAL ED ST/CT	\$223,739	\$112,869		\$0	\$0	N/A
IN LIEU OF TAXES ST/CT	\$39,963	\$42,641	\$34,000	\$34,000	\$0	0%
TAX RELIEF OPM VET/DISABI	\$10,582	\$9,919		\$0	\$0	N/A
misc grant		\$42,642		\$0	\$0	N/A
Town Aid Road ST/CT	\$246,582	\$248,896	\$246,000	\$246,000	\$0	0%
LOCIP ST/CT	\$65,578	\$67,070	\$53,000	\$53,000	\$0	0%
STATE SHARED REVENUES	\$60,918	\$164,338	\$37,000	\$62,000	\$25,000	67.6%
Total State of Connecticut Revenues:	\$845,160	\$820,014	\$500,000	\$525,000	\$25,000	5%
Local Revenues						
Vendor Lics, Selectman	\$2,450	\$3,700	\$2,000	\$0	-\$2,000	-100%
VENDOR LICS, SELECTMEN		\$0		\$2,000	\$2,000	N/A
INTEREST	\$8,460	\$895,561	\$600,000	\$600,000	\$0	0%
MISC REVENUES	\$92,690	\$72,186	\$45,000	\$45,000	\$0	0%
RECORDING FEES	\$677,965	\$459,999	\$400,000	\$400,000	\$0	0%
LAND USE PERMIT FEES	\$27,381	\$27,704	\$20,000	\$20,000	\$0	0%
Public Safety Fines	\$3,933	\$6,039	\$5,000	\$5,000	\$0	0%
BUILDING PERMITS				\$200,000	\$200,000	N/A
Building Permits	\$297,999	\$387,856	\$180,000	\$0	-\$180,000	-100%
PROTECTIVE INSPECTION FEE	\$5,587	\$7,204	\$3,000	\$3,000	\$0	0%
LIBRARY USE	\$3,294	\$3,288	\$4,000	\$4,000	\$0	0%
Harvey's Beach	\$88,118	\$101,260	\$55,000	\$75,000	\$20,000	36.4%
Beach Passes	\$41,247	\$52,596	\$45,000	\$45,000	\$0	0%
Golf Fees	\$188,990	\$194,400	\$180,000	\$90,000	-\$90,000	-50%
FEES FOR SERVICES	\$14,983	\$21,415	\$6,000	\$6,000	\$0	0%
REFUSE COLLECTION CHARGES	\$66,978	\$80,177	\$55,000	\$65,000	\$10,000	18.2%
Total Local Revenues:	\$1,520,075	\$2,313,385	\$1,600,000	\$1,560,000	-\$40,000	-2.5%
Total Revenue Source:	\$48,541,936	\$51,258,452	\$50,276,744	\$51,440,042	\$1,163,298	2.3%



FY25 Budget for Local Revenue: Projected \$1,560,000

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.

FY25 Budget for State of Connecticut Revenue: Projected \$525,000.00

The Town of Old Saybrook has traditionally received funding from the State of Connecticut. The town will assume a conservative budget of \$525 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.

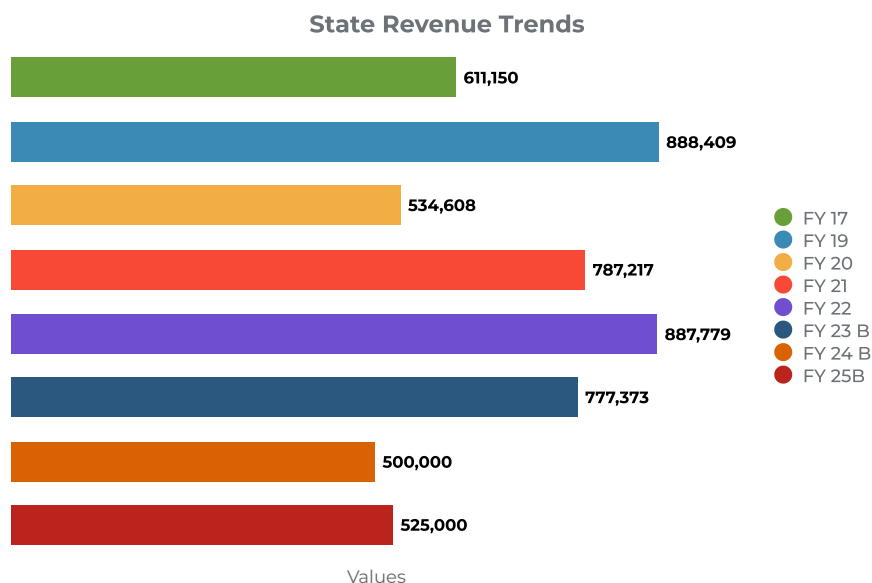
EDUCATION COST SHARING (ECS) – The Department of Education administers the Education Equalization Grants. Under this program, the state provides aid to municipalities based on a state formula which takes into consideration town wealth, state guaranteed wealth level, and state minimum education requirement.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

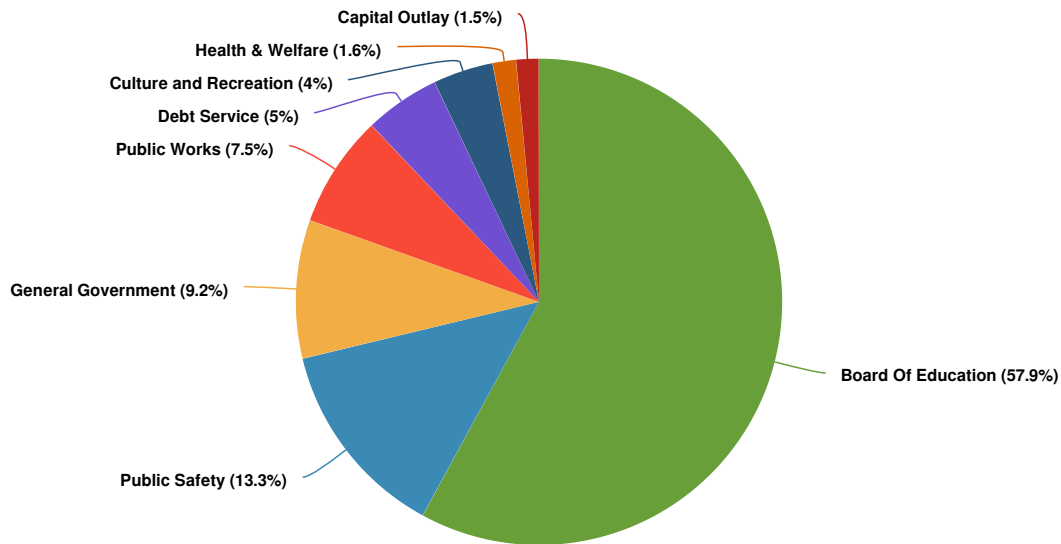
MUNICIPAL REVENUE SHARING: REVENUE SHARING GRANT – Grants are based on returning a portion of the state sales tax proceeds to the municipality.

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 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget
Expenditures				
General Government				
Selectmen	\$413,912	\$356,205	\$377,416	\$383,375
Main Street Maintenance	\$7,340	\$7,365	\$10,000	\$10,000
Board Of Finance	\$57,567	\$59,398	\$74,116	\$76,416
Accounting	\$293,982	\$399,239	\$430,352	\$455,473
Ethics	\$0	\$0	\$950	\$950
Assessor	\$179,034	\$170,789	\$173,220	\$190,439
Assessment Appeals	\$2,062	\$3,453	\$6,697	\$6,697
Tax Collector	\$216,460	\$230,959	\$221,355	\$231,387
Treasurer	\$8,814	\$8,631	\$8,631	\$8,631
Legal Services	\$107,480	\$88,391	\$105,000	\$125,000
DB Employer Cont (ADC)	\$0	\$664,000	\$673,000	\$707,000
Retiree Health Insurance	\$255,623	\$279,773	\$286,100	\$329,500
Information Technology	\$209,294	\$198,784	\$231,557	\$253,681
Town Clerk	\$266,502	\$246,313	\$261,752	\$269,997
Vital Statistics	\$752	\$755	\$1,350	\$1,350
Registrar Of Voters	\$49,879	\$66,701	\$65,643	\$71,796
Land Use	\$324,229	\$348,132	\$371,448	\$372,080
Arch Review Board	\$3,713	\$2,379	\$3,711	\$3,711
Planning Commission	\$15,139	\$14,389	\$15,387	\$15,387
Zoning Commission	\$34,611	\$34,482	\$34,716	\$34,716
Zoning Board of Appeals	\$20,511	\$14,921	\$13,408	\$13,408



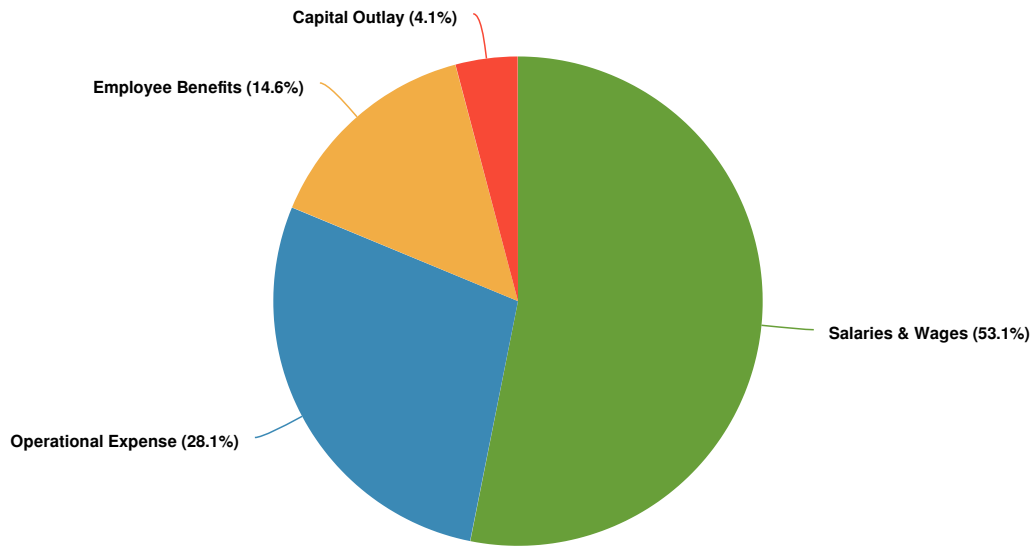
Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget
Insurance	\$392,174	\$398,458	\$420,000	\$433,000
Historic District	\$2,518	\$5,198	\$5,489	\$5,489
Inland/Wetlands	\$5,810	\$7,837	\$8,716	\$8,716
Harbor Mgmt Commission	\$21,654	\$21,972	\$22,354	\$22,354
Conservation Commission	\$2,422	\$2,304	\$4,504	\$4,504
Economic Development	\$54,429	\$83,520	\$84,710	\$100,714
Political Sub Divisions	\$135,866	\$145,747	\$149,256	\$155,771
Town Hall	\$515,267	\$501,122	\$431,811	\$441,066
Total General Government:	\$3,597,044	\$4,361,217	\$4,492,647	\$4,732,606
Public Safety				
Police Department	\$5,188,973	\$5,002,028	\$5,378,586	\$5,581,328
Fire Dept.	\$597,192	\$585,938	\$577,648	\$611,648
Tree Warden	\$63,613	\$55,356	\$55,689	\$57,189
Building	\$144,879	\$133,549	\$140,364	\$142,158
Animal Control	\$25,000	\$20,000	\$20,000	\$20,000
Marine Patrol	\$46,930	\$35,922	\$62,727	\$65,529
Fire Marshal	\$145,924	\$137,775	\$157,540	\$159,228
Emergency Mangement	\$197,163	\$199,700	\$204,641	\$205,066
Total Public Safety:	\$6,409,674	\$6,170,268	\$6,597,195	\$6,842,145
Public Works				
Public Works Department	\$1,767,707	\$1,637,871	\$1,901,726	\$1,932,709
Transfer Station Department	\$701,584	\$679,075	\$703,148	\$726,785
Engineering	\$158,041	\$101,973	\$80,000	\$100,000
Street Lighting	\$52,293	\$52,939	\$80,000	\$65,000
Waste Collection	\$34,123	\$35,708	\$36,000	\$38,000
Water Hydrant	\$640,104	\$668,276	\$742,500	\$743,000
WPCA Admin	\$263,519	\$224,994	\$255,071	\$243,027
Total Public Works:	\$3,617,371	\$3,400,836	\$3,798,446	\$3,848,522
Health & Welfare				
Environmental Health	\$144,980	\$146,340	\$162,000	\$162,000
Public Health Nursing Board	\$51,606	\$53,182	\$53,123	\$54,644
Youth & Family Services	\$413,517	\$434,089	\$448,189	\$465,892
Social Srvs	\$118,457	\$112,939	\$113,897	\$116,555
Total Health & Welfare:	\$728,560	\$746,550	\$777,209	\$799,091
Culture and Recreation				
Acton Public Library	\$974,810	\$1,012,929	\$1,070,025	\$1,106,992
Parks and Recreation	\$812,652	\$834,609	\$826,573	\$874,881
The Kate	\$64,896	\$70,648	\$71,500	\$74,000
Total Culture and Recreation:	\$1,852,358	\$1,918,186	\$1,968,098	\$2,055,873
Board Of Education	\$26,749,543	\$27,245,423	\$28,829,506	\$29,805,318



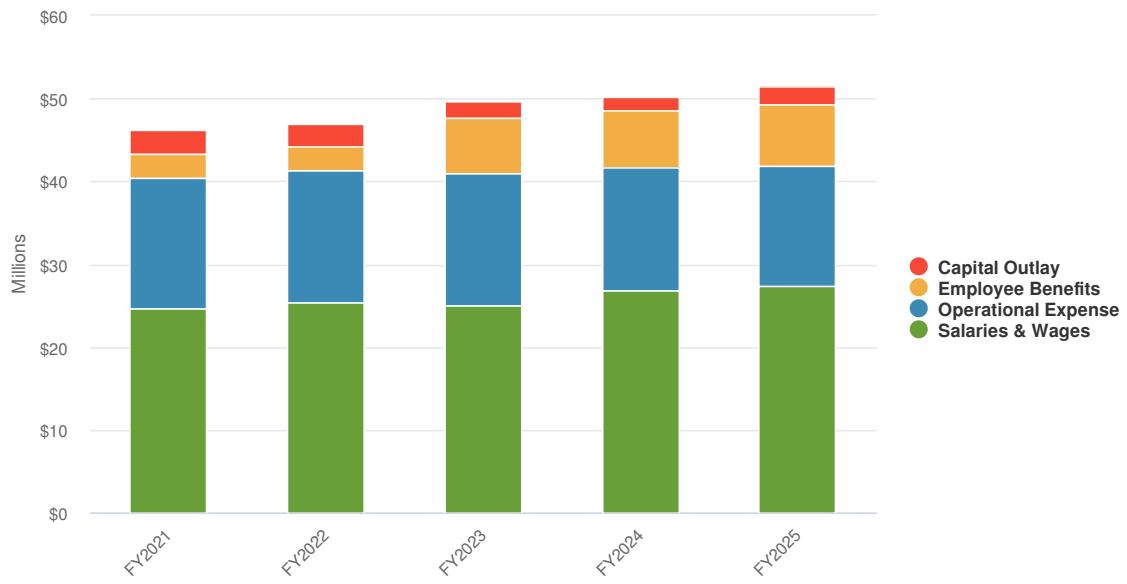
Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget
Total Board Of Education:	\$26,749,543	\$27,245,423	\$28,829,506	\$29,805,318
Debt Service	\$3,209,845	\$3,071,845	\$3,071,844	\$2,579,687
Total Debt Service:	\$3,209,845	\$3,071,845	\$3,071,844	\$2,579,687
Capital Outlay	\$744,615	\$2,772,261	\$741,800	\$776,800
Total Capital Outlay:	\$744,615	\$2,772,261	\$741,800	\$776,800
Total Expenditures:	\$46,909,010	\$49,686,586	\$50,276,744	\$51,440,042

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



DEPARTMENTS

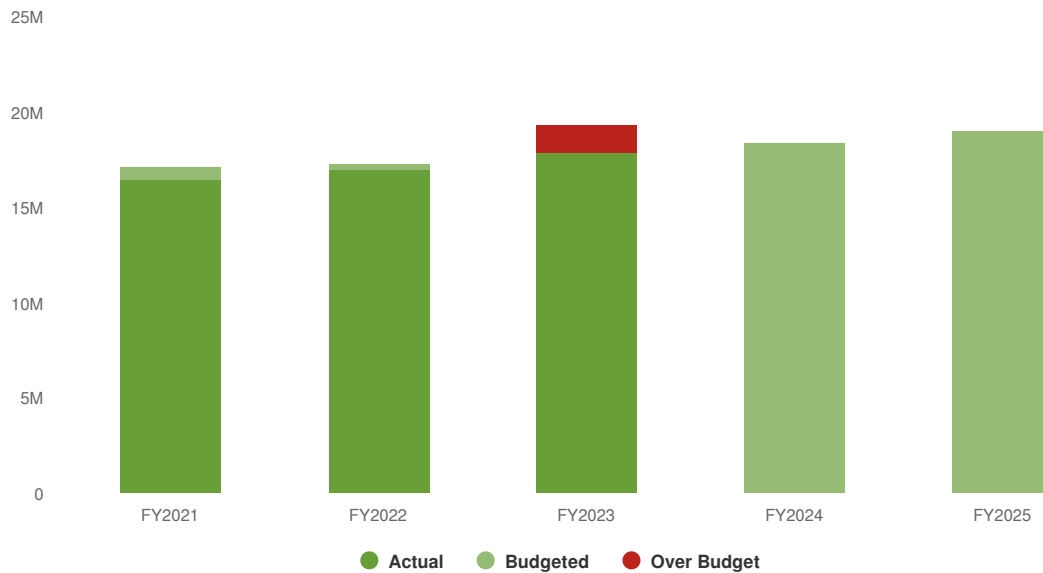


Total General Government Operating Budget

Expenditures Summary

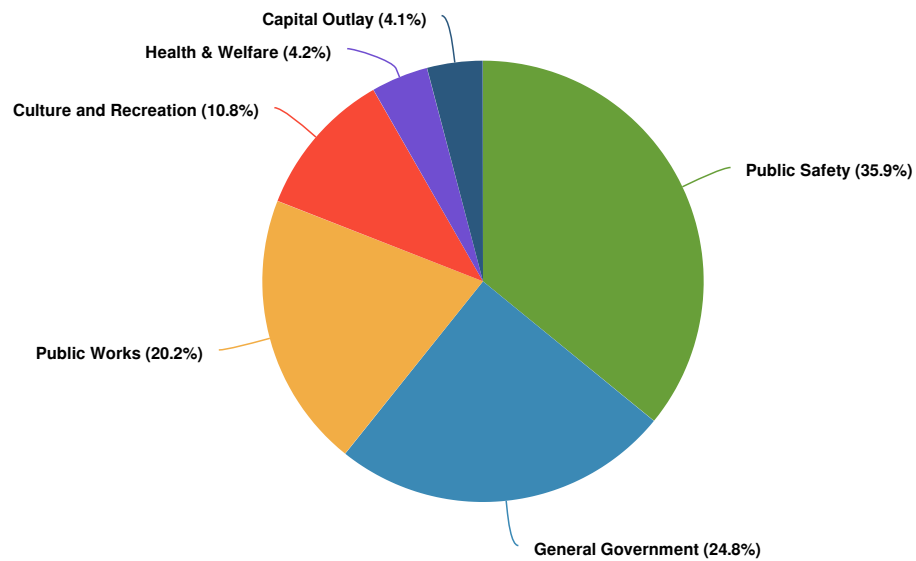
\$19,055,037 **\$679,642**
(3.70% vs. prior year)

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

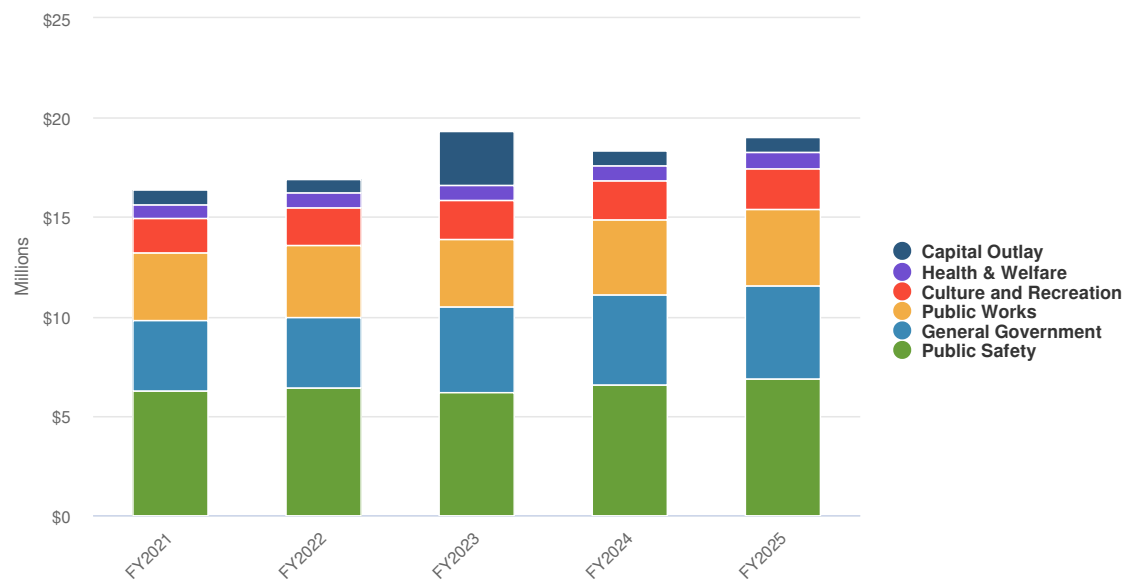


Expenditures by Function

Budgeted Expenditures by Function

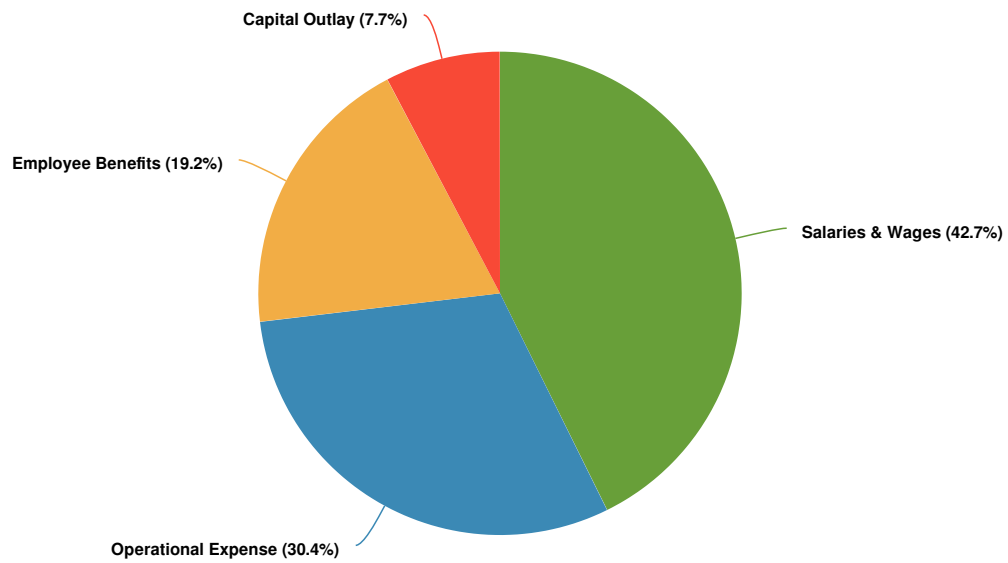


Budgeted and Historical Expenditures by Function

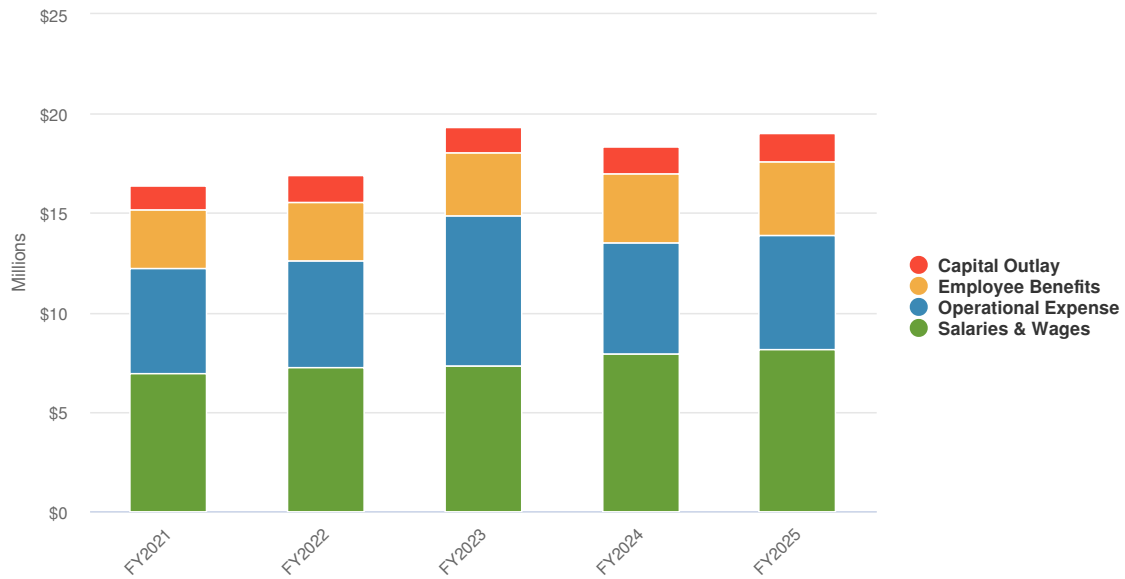


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



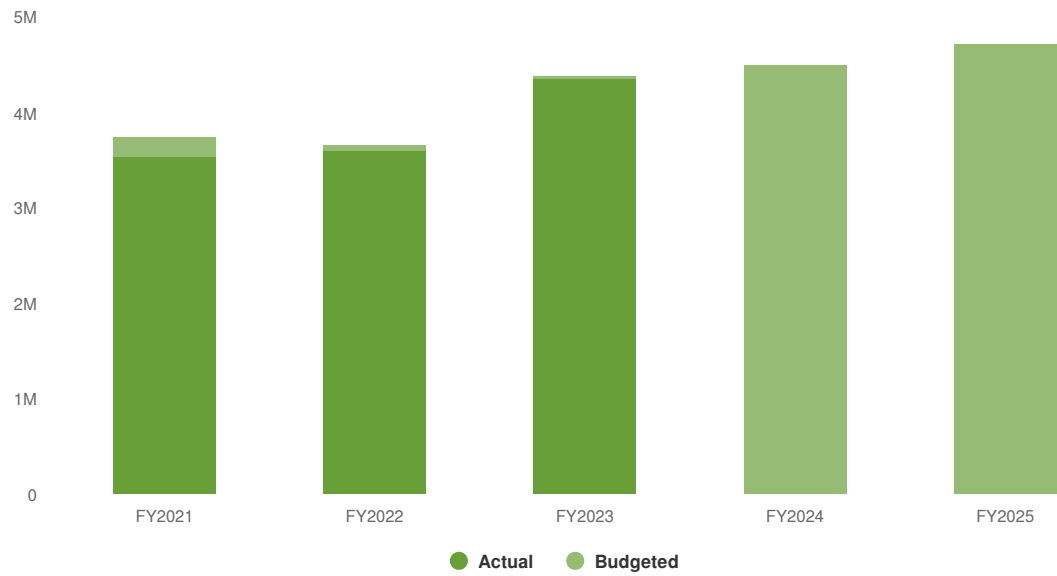
General Government

Expenditures Summary

\$4,722,106

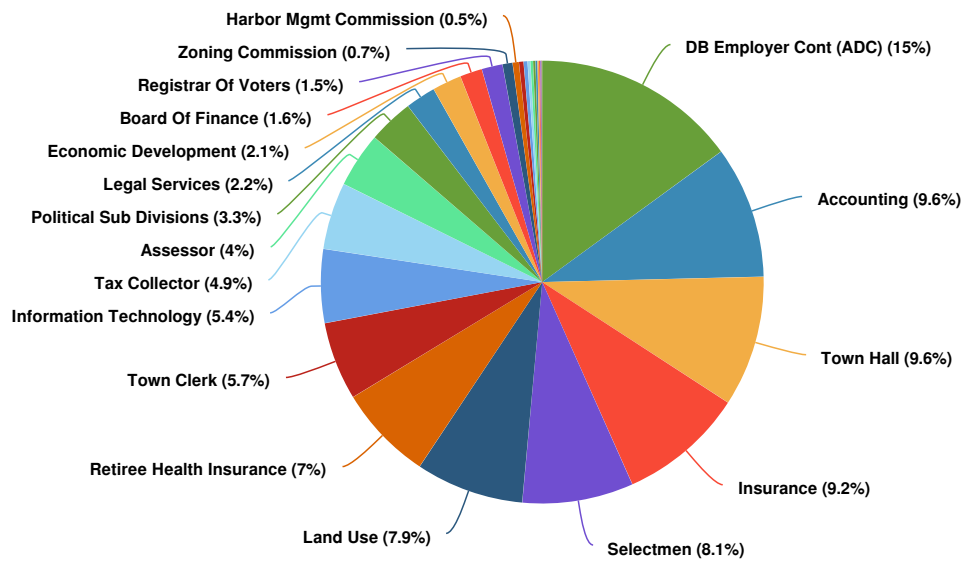
\$229,459
(5.11% vs. prior year)

General Government Proposed and Historical Budget vs. Actual



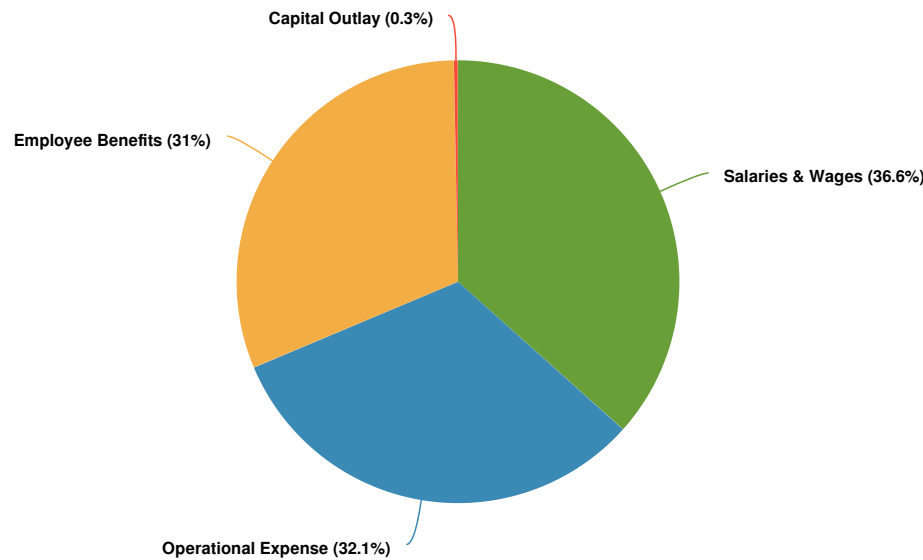
Expenditures by Function

Budgeted Expenditures by Function

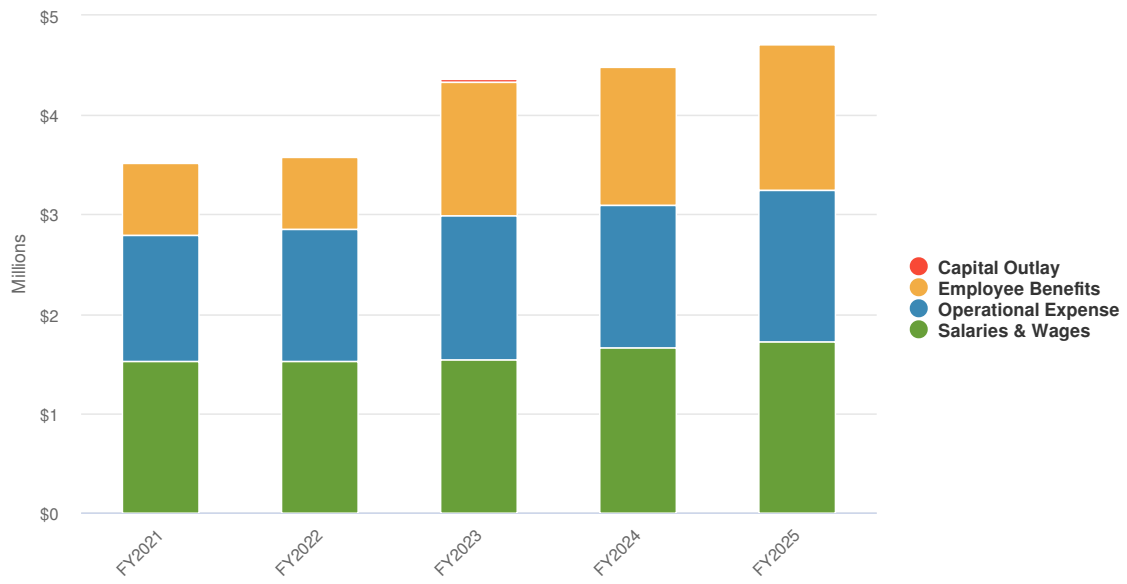


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Accounting - 412300



Amy Jensen, Asst. Finance Director

The Accounting Department is responsible for recording all revenues and expenses by maintaining and monitoring all funds for the Town, including the General Fund, Capital Project Fund, Reserve Funds and other non-major funds. The department is responsible for administering payroll, accounts payable and receivable, and pension and employee benefits.

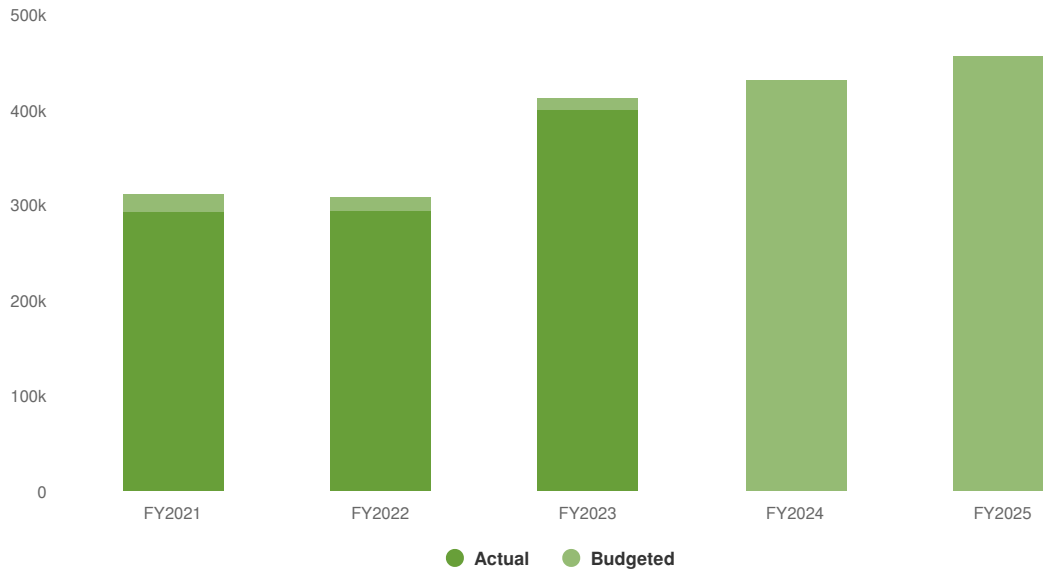
ACCOMPLISHMENTS	OBJECTIVES
<ul style="list-style-type: none">Upgraded accounting and payroll software; utilize purchase card module for Town credit account expenditure allocation process.Transitioned to new Webster banking platform and Webster Smart Pay system for check clearing process.Established use of ACH payments for AP.Established bank deposit cash handling procedure utilizing Brinks armored currier service.Utilized NovaTime timekeeping and leave accrual tracking system.Implement Tax Collector, Assessor, Town Clerk, and WPCA credit card services.There were no findings as a result of the FY22-23 audit.	<ul style="list-style-type: none">Upgrade timekeeping and leave accrual tracking system and equipment.Continue expanding credit card services including online payment option.Transition to secure digital reporting of calendar year-end tax documents to IRS and State of Connecticut.Expand use of accounting project codes for tracking capital projects.Ongoing review and improvement of procedural efficiencies.Continue to pursue opportunities for professional development of accounting staff.

Expenditures Summary

\$455,473 **\$25,121**
(5.84% vs. prior year)

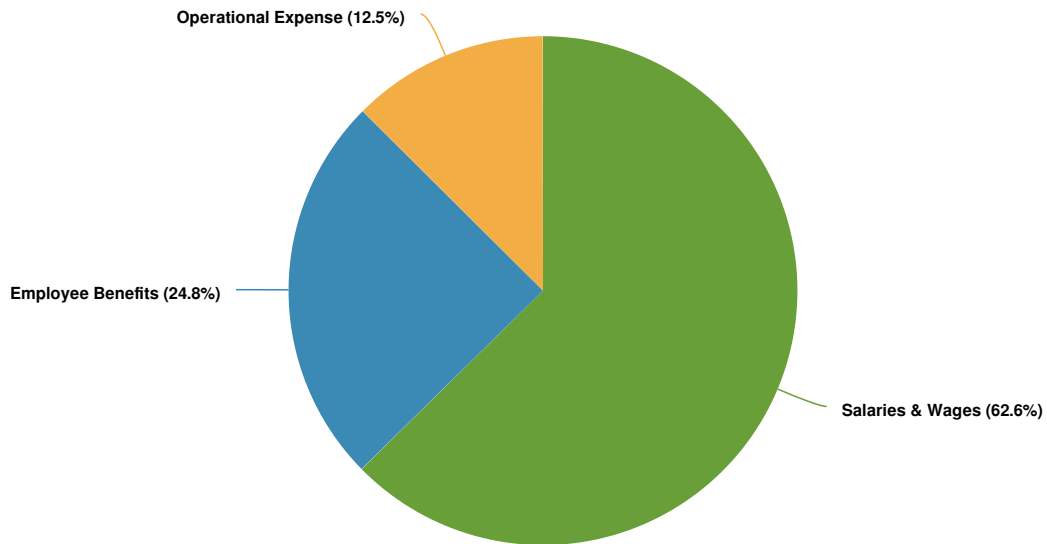


Accounting Proposed and Historical Budget vs. Actual

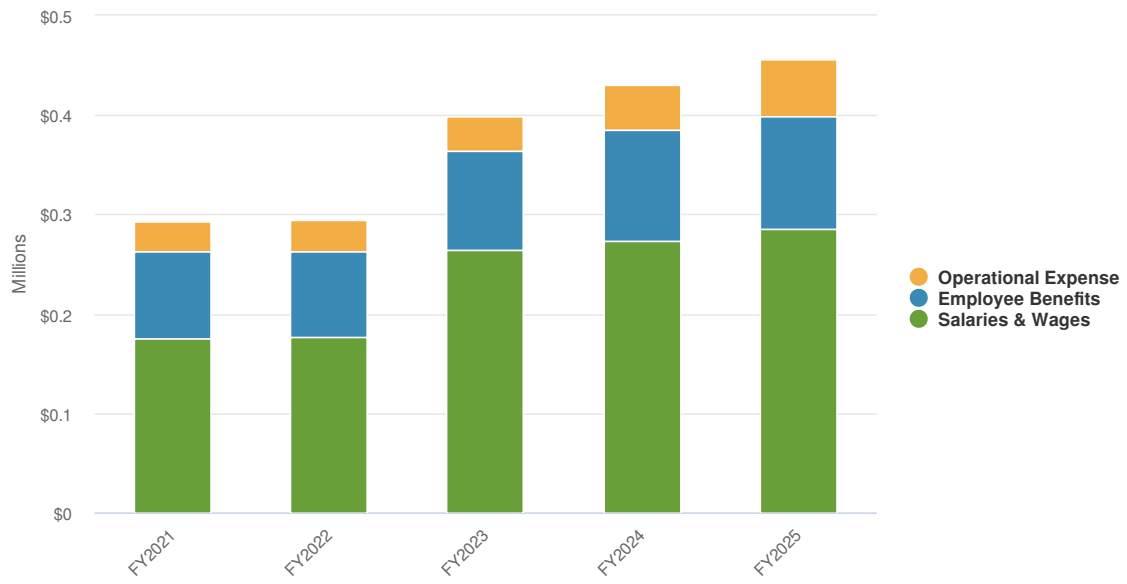


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Audited	FY2025 Budgeted	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects								
Salaries & Wages								
REGULAR EMPLOYEES	1005-412300-51610	\$175,355		\$263,834	\$271,998	\$283,301	\$11,303	4.2%
OVERTIME	1005-412300-51630	\$878		\$354	\$2,000	\$2,000	\$0	0%
Total Salaries & Wages:		\$176,233	\$179,494	\$264,188	\$273,998	\$285,301	\$11,303	4.1%
Employee Benefits								
GROUP INSURANCE	1005-412300-52100	\$1,109		\$1,746	\$1,839	\$2,046	\$207	11.2%
EMPLOYER SHARE SOCIAL SEC	1005-412300-52200	\$12,740		\$19,219	\$21,114	\$21,979	\$865	4.1%
RETIREMENT CONTRIBUTIONS	1005-412300-52300	\$6,377		\$0	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	1005-412300-52302	\$7,904		\$10,489	\$11,478	\$12,106	\$628	5.5%
WORKERS' COMPENSATION	1005-412300-52700	\$470		\$408	\$587	\$680	\$93	15.8%
HEALTH INSURANCE	1005-412300-52800	\$55,667		\$65,283	\$73,246	\$73,116	-\$130	-0.2%
DENTAL INSURANCE	1005-412300-52850	\$2,025		\$2,673	\$2,990	\$3,146	\$156	5.2%
Total Employee Benefits:		\$86,292	\$90,823	\$99,818	\$111,255	\$113,072	\$1,818	1.6%
Operational Expense								
PURCHASED PROFESSIONAL SE	1005-412300-53010	\$1,560		\$4,000	\$5,000	\$5,000	\$0	0%
PROFESSIONAL EDUCATIONAL	1005-412300-53200	\$1,300		\$3,856	\$6,500	\$6,500	\$0	0%
OTHER TECHNICAL SERVICES	1005-412300-53520	\$24,195		\$21,905	\$28,000	\$40,000	\$12,000	42.9%
POSTAGE	1005-412300-55301	\$1,056		\$1,064	\$1,300	\$1,300	\$0	0%
GENERAL SUPPLIES	1005-412300-56100	\$1,490		\$1,222	\$1,300	\$1,300	\$0	0%



Name	Account ID	FY2022 Audited	FY2025 Budgeted	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
SUPPLIES - TECHNOLOGY REL	1005-412300-56500	\$1,856		\$3,186	\$3,000	\$3,000	\$0	0%
Total Operational Expense:		\$31,457	\$38,000	\$35,233	\$45,100	\$57,100	\$12,000	26.6%
Total Expense Objects:		\$293,982	\$308,317	\$399,239	\$430,352	\$455,473	\$25,121	5.8%



Assessor 413100



Norman B. Wood, Assessor

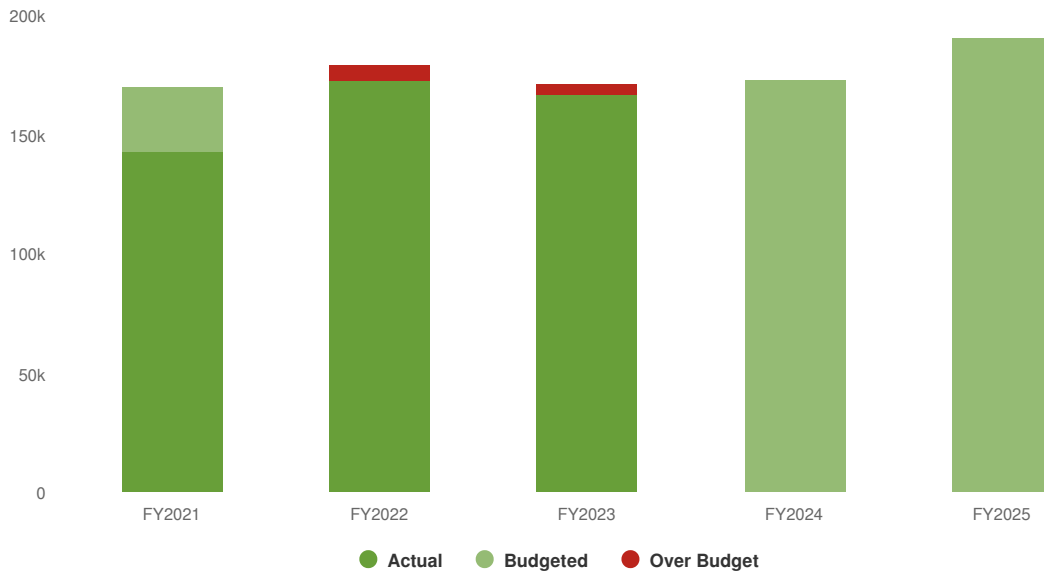
The Assessor's Office is responsible for maintaining and updating all real estate, personal and motor vehicle records for the Town to create the annual Grand List. The Grand list is filed with the Town Clerk by January 31, reflecting all the taxable property within the Town as of the preceding October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

ACCOMPLISHMENTS	OBJECTIVES
<ul style="list-style-type: none"> • 1256 exemptions including: veterans, disabled, blind • 977 economic development • 69 firemen • 125 homeowner benefits • 125 local option benefits • 56 renter applications • 1031 personal property accounts • 1391 building permits data collected • 2023 Revaluation 	<ul style="list-style-type: none"> • Continue to track residential and commercial property sales and permitted improvements to produce more accurate values and assessments in preparation for the 2028 Revaluation, while also conducting a town-wide audit of personal property. • 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 1st and November 1st respectively, in order to avoid penalties.

Expenditures Summary

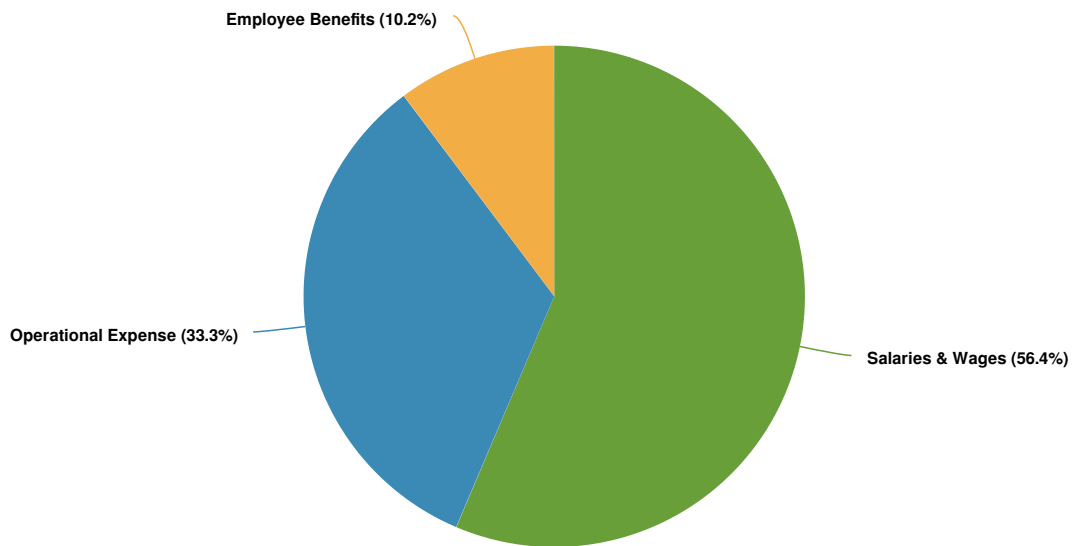
\$190,439 **\$17,218**
(9.94% vs. prior year)

Assessor Proposed and Historical Budget vs. Actual

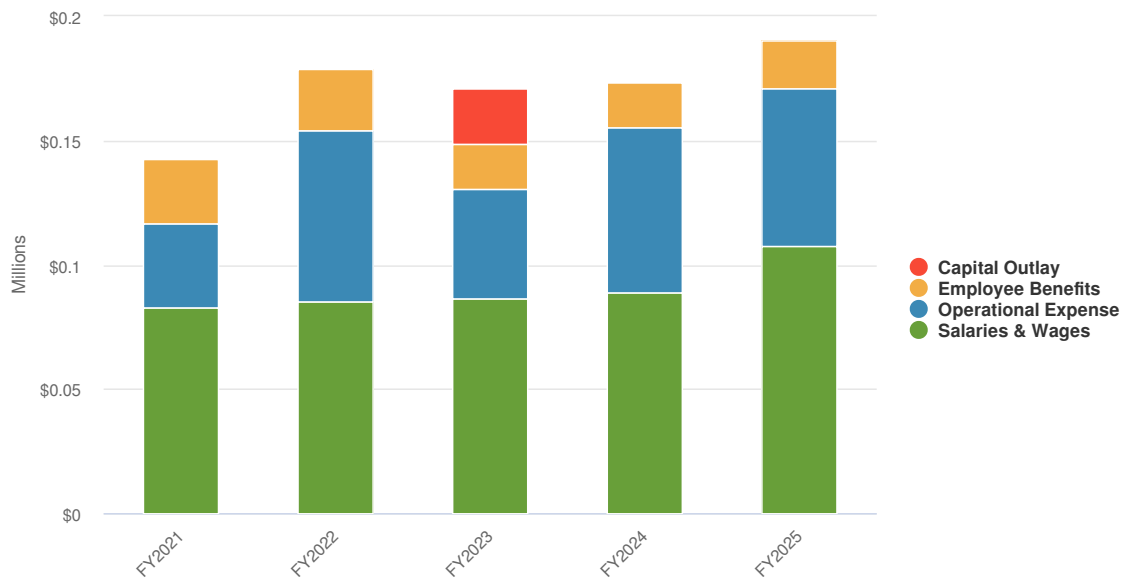


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$84,496	\$86,400	\$88,558	\$107,424	\$18,866	21.3%
PROFESSIONAL DEVELOPMENT	\$0	\$125	\$0	\$0	\$0	0%
OVERTIME	\$486	\$31	\$0	\$0	\$0	0%
Total Salaries & Wages:	\$84,982	\$86,556	\$88,558	\$107,424	\$18,866	21.3%
Employee Benefits						
GROUP INSURANCE	\$608	\$622	\$640	\$654	\$13	2.1%
EMPLOYER SHARE SOCIAL SEC	\$6,529	\$6,730	\$6,775	\$8,218	\$1,443	21.3%
RETIREMENT CONTRIBUTIONS	\$7,570	\$0	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$226	\$207	\$189	\$217	\$28	14.8%
HEALTH INSURANCE	\$9,778	\$9,985	\$10,010	\$10,010	\$0	0%
DENTAL INSURANCE	\$339	\$380	\$390	\$416	\$26	6.7%
Total Employee Benefits:	\$25,050	\$17,924	\$18,004	\$19,515	\$1,511	8.4%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$44,969	\$32,655	\$43,158	\$0	-\$43,158	-100%
PROFESSIONAL EDUCATIONAL	\$0	\$1,310	\$2,000	\$3,500	\$1,500	75%
OTHER PROFESSIONAL/TECH S	\$575	\$0	\$1,000	\$0	-\$1,000	-100%
OTHER TECHNICAL SERVICES	\$561	\$0	\$1,000	\$40,000	\$39,000	3,900%
POSTAGE	\$544	\$1,718	\$4,600	\$4,600	\$0	0%
PRINTING & BINDING	\$11,368	\$1,662	\$3,400	\$3,400	\$0	0%
TRAVEL REIMBURSEMENT	\$1,817	\$3,837	\$3,500	\$3,500	\$0	0%
OTHER - OTHER PURCHASED S	\$5,720	\$230	\$4,000	\$3,000	-\$1,000	-25%
SUPPLIES	\$0	\$0	\$1,500	\$0	-\$1,500	-100%
GENERAL SUPPLIES	\$368	\$1,122	\$2,500	\$4,000	\$1,500	60%
DUES & FEES	\$3,080	\$1,647	\$0	\$1,500	\$1,500	N/A
Total Operational Expense:	\$69,002	\$44,181	\$66,658	\$63,500	-\$3,158	-4.7%
Capital Outlay						
TECHNOLOGY SOFTWARE	\$0	\$22,128	\$0	\$0	\$0	0%
Total Capital Outlay:	\$0	\$22,128	\$0	\$0	\$0	0%
Total Expense Objects:	\$179,034	\$170,789	\$173,220	\$190,439	\$17,218	9.9%



Assessment Appeals - 413300

Peter T. Gallagher, Chair

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.

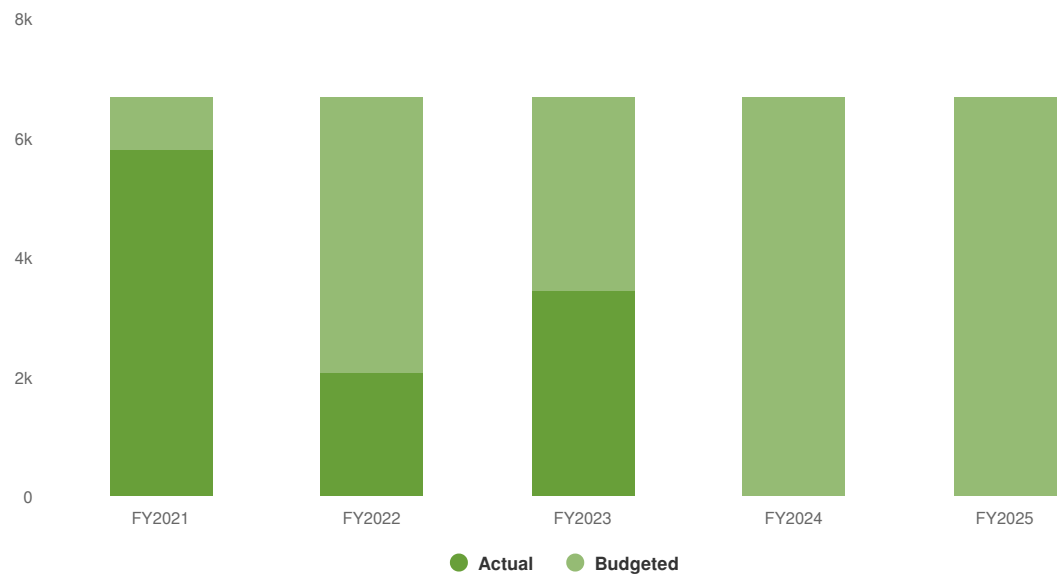
Expenditures Summary

\$6,697

\$0

(0.00% vs. prior year)

Assessment Appeals Proposed and Historical Budget vs. Actual



Board of Finance - 411700



Bruce Carlson, Chair

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
<ul style="list-style-type: none">• Approved a budget for FY24, which was successfully approved at referendum• Monitored the approved FY24 budget and worked on submission of the FY25 budget

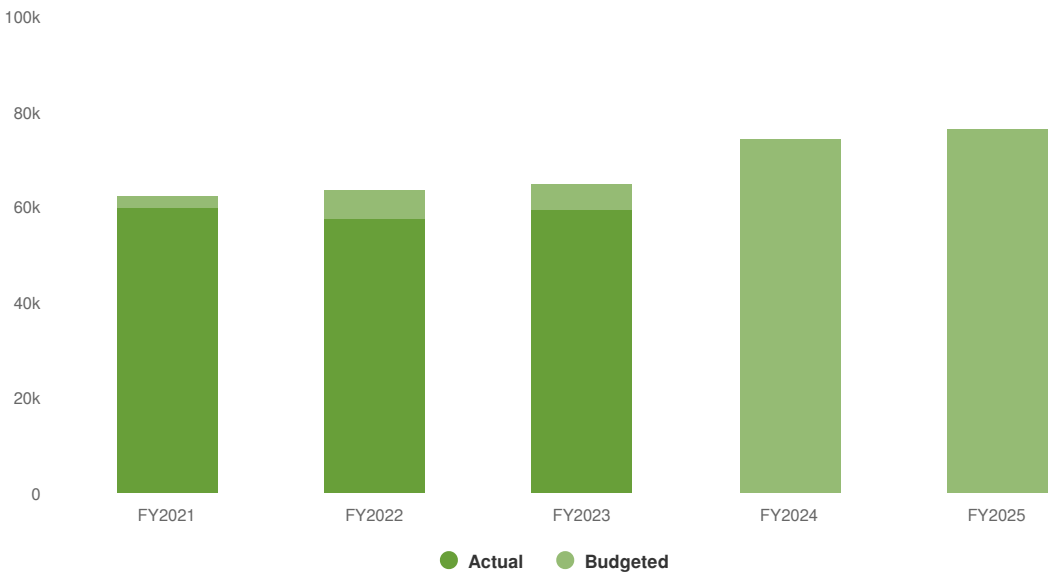
Expenditures Summary

\$76,416

\$2,300

(3.10% 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 \$753,118 is further broken down by:

- Board of Education \$178,226
- Police Department \$246,603
- Town Employees \$328,289

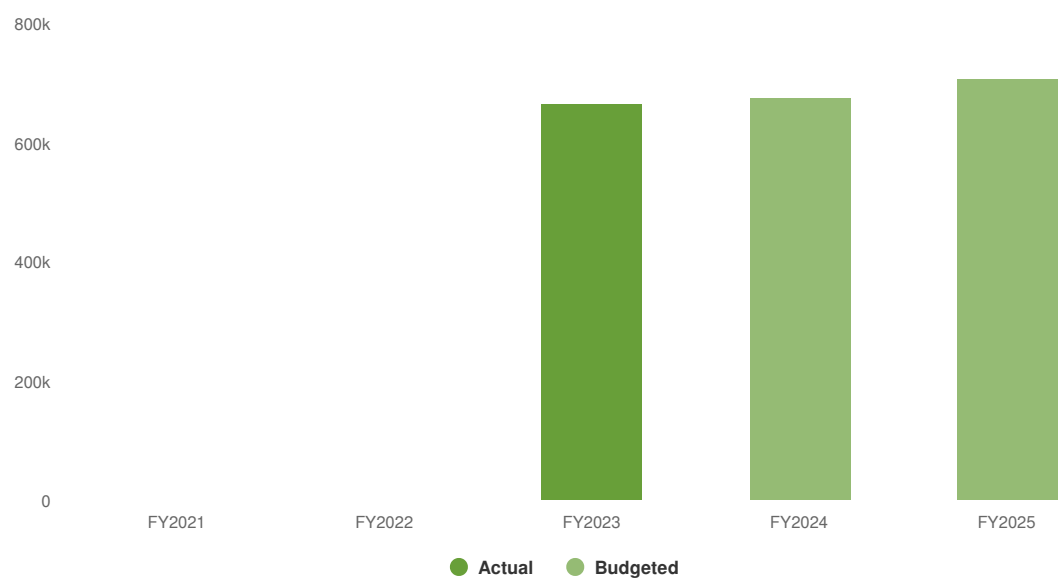
Expenditures Summary

\$707,000

\$34,000

(5.05% vs. prior year)

DB Employer Contribution ADC Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 Dept Request (\$ Change)	FY2024 BoF Budget vs. FY2025 Dept Request (% Change)
Expense Objects						
Employee Benefits						
RETIREMENT CONTRIBUTIONS	\$0	\$664,000	\$673,000	\$707,000	\$34,000	5.1%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 Dept Request (\$ Change)	FY2024 BoF Budget vs. FY2025 Dept Request (% Change)
Total Employee Benefits:	\$0	\$664,000	\$673,000	\$707,000	\$34,000	5.1%
Total Expense Objects:	\$0	\$664,000	\$673,000	\$707,000	\$34,000	5.1%



Economic Development - 417300



Jennifer Donahue, Director

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.

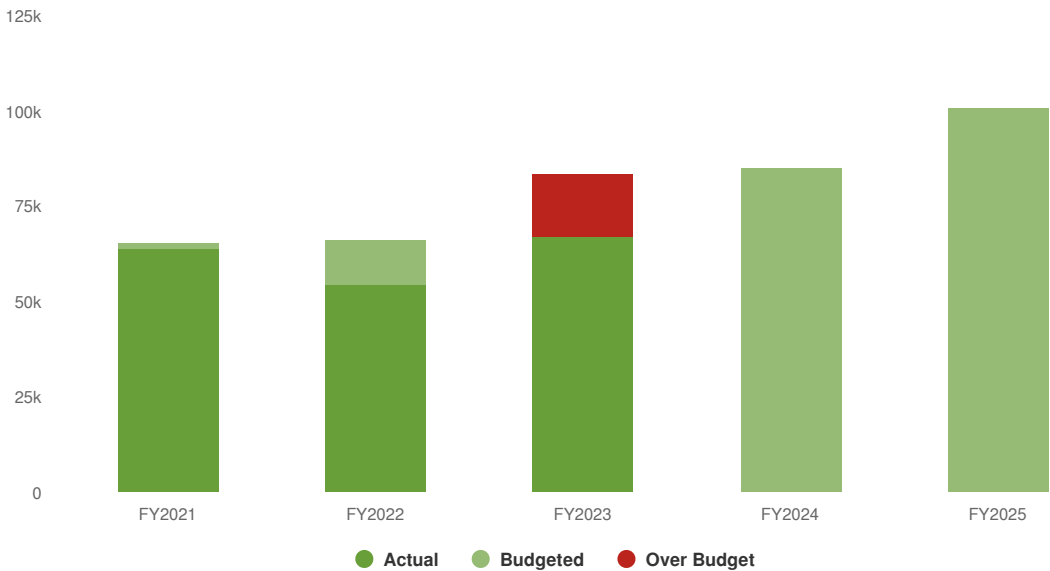
ACCOMPLISHMENTS	OBJECTIVES	KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none"> Reviewed & evaluated 19 responses to RFP for marketing services (selected Miranda Creative). Marketing projects included: building more extensive professional photo/video library; creation of promotional videos, YouTube Channel; strategic planning, event promotion, social media improvements, website plan & domain name selection; support ARPA funding goals. Prepared grant applications for 2023 STEAP Grant (awarded \$500K) & CT Trails Grant. Continued work with consultants to support study of Boston Post Rd E / Mariner's Way; conducted area tours, facilitated connections with businesses & public feedback. Played integral role in promoting/planning <i>Celebrate Saybrook</i> Street Party with estimated 20K in attendance and >100 vendors. Spearheaded plan/promotion of <i>Starlight Festival</i> with committee; increased business & restaurant participation; launched event web page & logo; implemented additional holiday lighting & formed committee to guide future efforts in this area. Hosted Business Networking Reception with The Kate for community business members, featuring screening of <i>Road Trip Masters</i> showcasing Old Saybrook. Continued focus on Main St. with walking tour; utilized Main St. Assessment Tool; conducted parking & business inventories. 	<ul style="list-style-type: none"> Continue implementation of a multi-year plan for utilization of ARPA funding to promote resiliency in the business community. Use results of Boston Post Road East/Mariner's Way study to implement positive changes in the area and to attract desired developer interest. Create and implement marketing communications plan for the calendar year; support efforts to show Old Saybrook is a year-round destination and a desirable place to live, work, play and own a business. Create and begin implementation of a visitor website in support of businesses as well as arts and cultural activities. Launch new campaign connected to site. Focus on communicating desired messages about Old Saybrook to target audiences. Continue to work with other departments and organizations to identify and find funding to revitalize areas and properties in town in support of greater economic needs 	<ul style="list-style-type: none"> Metrics from digital marketing, social media, and webpages. Improvement or redevelopment of commercial properties. Grant funding acquired. Increase in earned media. Event attendance, business participation in town-sponsored activities, business contacts made, trade name registrations, commercial tax revenues.

Expenditures Summary

\$100,714 **\$16,004**
(18.89% vs. prior year)

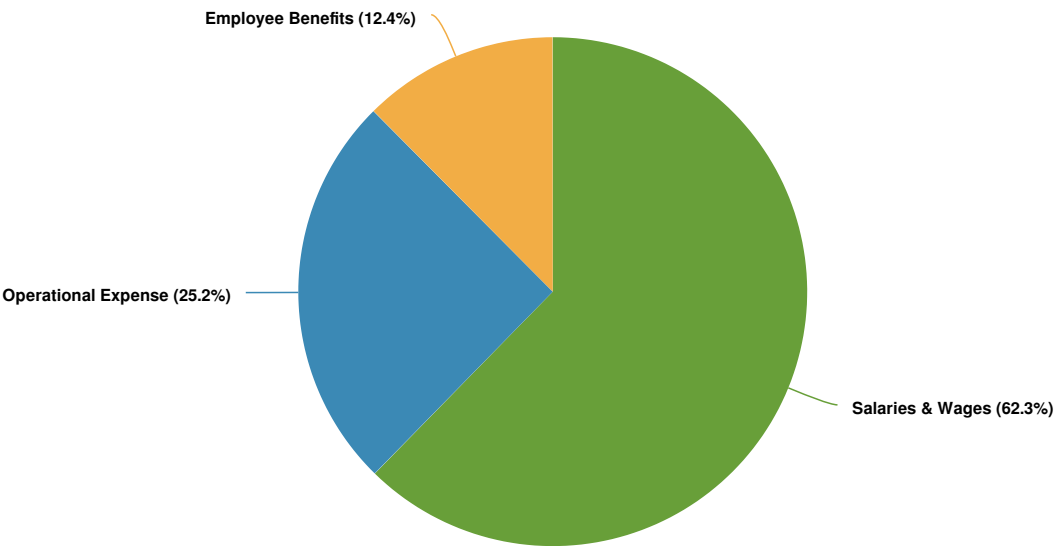


Economic Development Proposed and Historical Budget vs. Actual

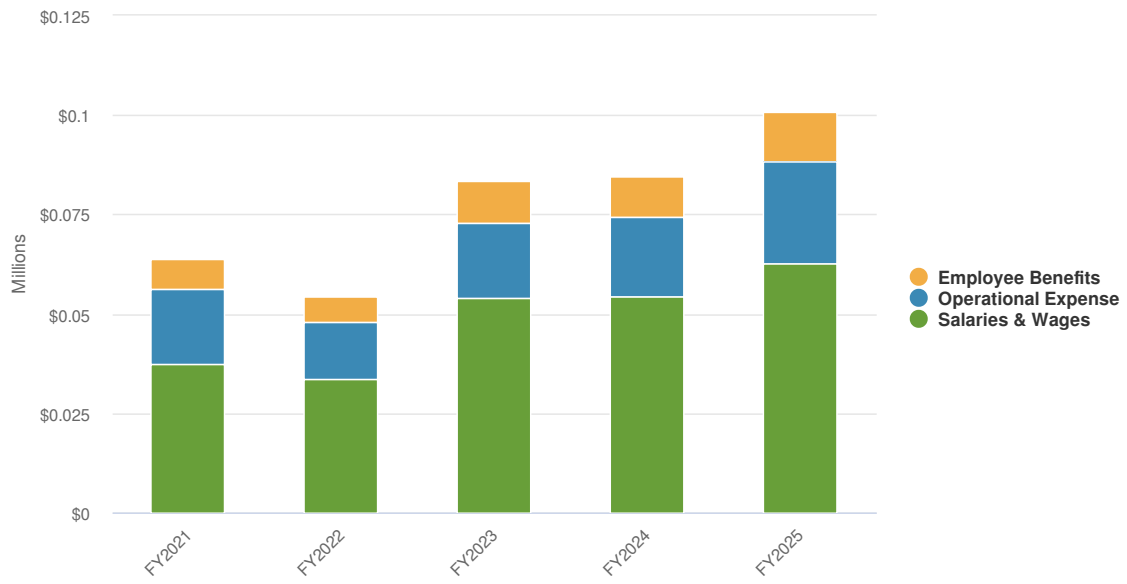


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$33,620	\$53,097	\$54,209	\$62,786	\$8,576	15.8%
OVERTIME		\$731		\$0	\$0	N/A
Total Salaries & Wages:	\$33,620	\$53,828	\$54,209	\$62,786	\$8,576	15.8%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$2,572	\$4,118	\$4,147	\$4,803	\$656	15.8%
DEFINED CONTRIBUTION ER	\$2,738	\$5,155	\$4,241	\$5,727	\$1,486	35%
WORKERS' COMPENSATION	\$1,322	\$1,304	\$2,048	\$1,998	-\$50	-2.4%
Total Employee Benefits:	\$6,632	\$10,577	\$10,436	\$12,528	\$2,092	20%
Operational Expense						
PROFESSIONAL EDUCATIONAL	\$0	\$175	\$500	\$500	\$0	0%
OTHER TECHNICAL SERVICES	\$0	\$0	\$150	\$650	\$500	333.3%
POSTAGE	\$0	\$0	\$100	\$100	\$0	0%
ADVERTISING	\$12,656	\$17,893	\$17,500	\$0	-\$17,500	-100%
MARKETING DEVELOPMENT		\$0		\$22,500	\$22,500	N/A
PRINTING & BINDING	\$0	\$0	\$400	\$400	\$0	0%
TRAVEL REIMBURSEMENT	\$50	\$174	\$600	\$600	\$0	0%
GENERAL SUPPLIES	\$26	\$214	\$150	\$150	\$0	0%
ADMIN SUPPLIES	\$60	\$254	\$150	\$150	\$0	0%
BOOKS AND PERIODICALS	\$990	\$0	\$165	\$0	-\$165	-100%
DUES & FEES	\$395	\$405	\$350	\$350	\$0	0%
Total Operational Expense:	\$14,177	\$19,115	\$20,065	\$25,400	\$5,335	26.6%
Total Expense Objects:	\$54,429	\$83,520	\$84,710	\$100,714	\$16,004	18.9%



Ethics - 412500



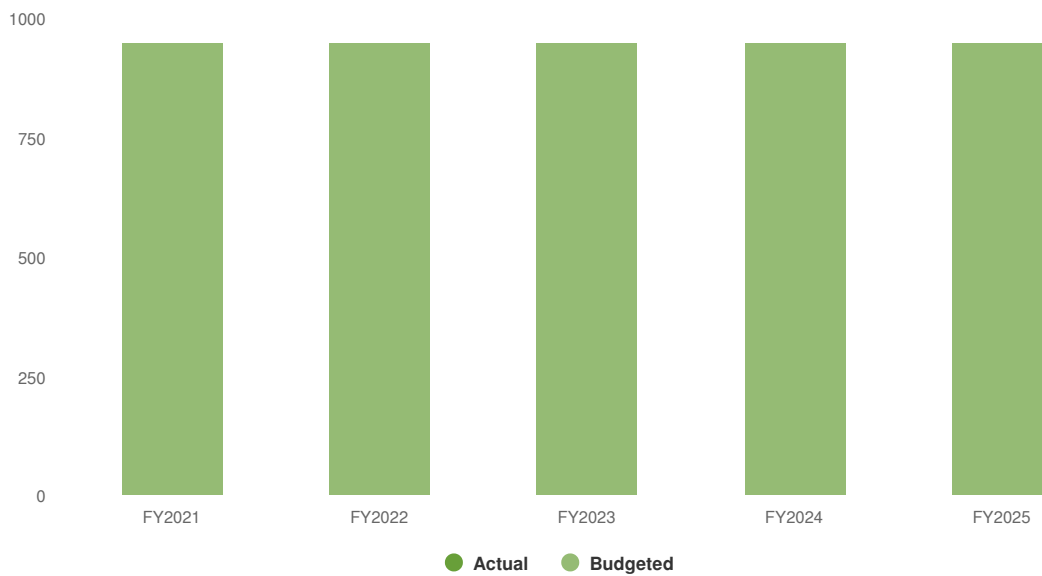
Edward Cassella, Chair

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



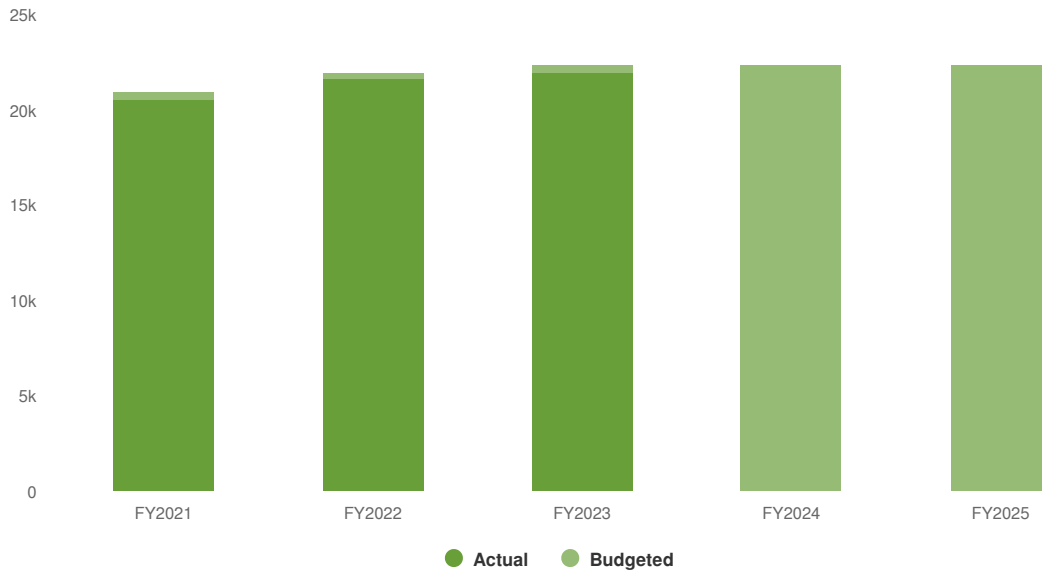
Robert Murphy, Chair

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

Harbor Management Commission Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$19,758	\$20,385	\$20,000	\$20,000	\$0	0%
Total Salaries & Wages:	\$19,758	\$20,385	\$20,000	\$20,000	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$1,512	\$1,560	\$1,530	\$1,530	\$0	0%
DEFINED CONTRIBUTION ER	\$0	\$0	\$800	\$800	\$0	0%
WORKERS' COMPENSATION	\$384	\$27	\$24	\$24	\$0	0%
Total Employee Benefits:	\$1,896	\$1,587	\$2,354	\$2,354	\$0	0%
Total Expense Objects:	\$21,654	\$21,972	\$22,354	\$22,354	\$0	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 landline and cellular telephone services for the included departments.

ACCOMPLISHMENTS	OBJECTIVES	KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none"> • Network Infrastructure: Implemented public wi-fi services at Town Green, Duffey Pavilion, Mini-Golf, Town Beach, Harvey's Beach and Trask Park. • Town Garage Operations: Replaced fleet fuel system. Replaced fuel pumps. Migrated management and reporting functions to cloud services. • Telephone Services: Masergy/Webex selected as the next generation Town Hall VOIP phone system. • Cyber Security Awareness: Continued ongoing Security Awareness Training for employees and guest users of Town Hall IT services. • Credit Card Services: Hardware rollout to Phase 2 departments. • Digital Signage: Upgraded controllers on Route 1 East and Town Green digital signs. Migrated message authoring platform from local workstation to cloud services allowing for distributed management of messaging. • User Productivity. Migrated existing fax services from traditional phone lines to cloud-based service increases availability of service while reducing costs. 	<ul style="list-style-type: none"> • Telephone Services: Upgrade existing services from Comcast Voice Edge (VOIP) to Masergy/Webex VOIP, including implementation of site-wide facility emergency paging capability. • Building Permit Services: Implementation of online public access to the building permit system (Municipity) for external contractors and vendors. • Hardware Lifecycle: Completion of hardware refresh required to accomplish total Windows 11 compatibility. • Copy/Print Services: Issuance of RFP and selection of vendor for 5-year printer/copier service maintenance/supplies contract. • Continued wave of desktop 5-year hardware refresh. • Execution of results from 5-year printer/copier services RFP. • Complete Windows 11 migration 	<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 – 904

Expenditures Summary

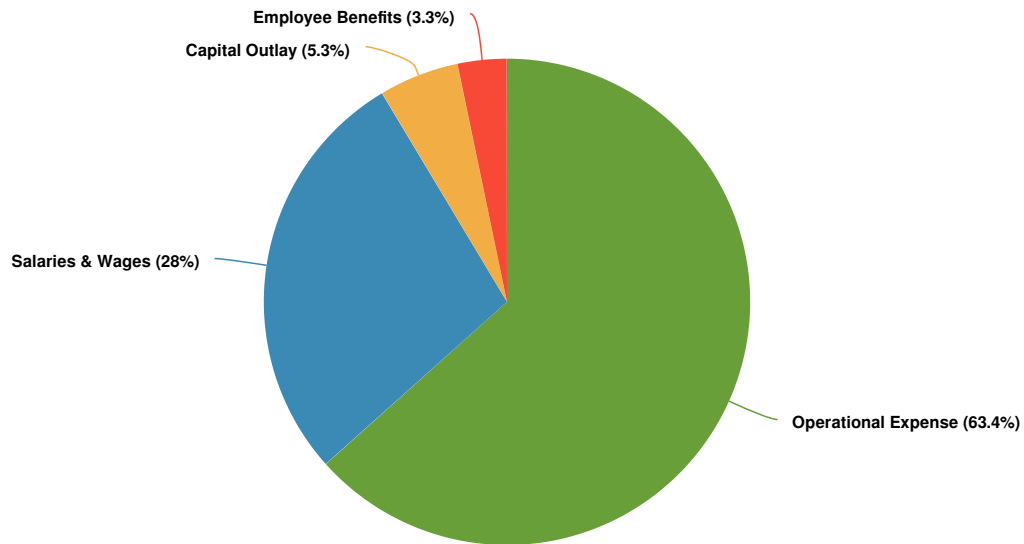
\$253,681 **\$22,124**
(9.55% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$66,275	\$67,937	\$69,370	\$71,104	\$1,734	2.5%
Total Salaries & Wages:	\$66,275	\$67,937	\$69,370	\$71,104	\$1,734	2.5%
Employee Benefits						
GROUP INSURANCE	\$477	\$489	\$502	\$514	\$13	2.5%
EMPLOYER SHARE SOCIAL SEC	\$5,346	\$5,513	\$5,460	\$5,592	\$133	2.4%
RETIREMENT CONTRIBUTIONS	\$5,938	\$0	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$178	\$163	\$166	\$171	\$5	2.8%
HEALTH INSURANCE	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0%
Total Employee Benefits:	\$13,939	\$8,165	\$8,127	\$8,277	\$150	1.8%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Operational Expense						
PURCHASED PROFESSIONAL SE		\$0		\$10,000	\$10,000	N/A
OTHER TECHNICAL SERVICES	\$35,515	\$43,197	\$53,000	\$57,000	\$4,000	7.5%
TECHNOLOGY RELATED REPAIR	\$13,303	\$15,347	\$15,000	\$15,000	\$0	0%
RENTAL OF COMPUTER RELATE	\$11,758	\$8,016	\$11,800	\$11,800	\$0	0%
COMMUNICATIONS	\$41,959	\$38,492	\$55,760	\$62,000	\$6,240	11.2%
SUPPLIES - TECHNOLOGY REL	\$10,278	\$7,677	\$5,000	\$5,000	\$0	0%
Total Operational Expense:	\$112,813	\$112,729	\$140,560	\$160,800	\$20,240	14.4%
Capital Outlay						
TECHNOLOGY - RELATED HARD	\$16,267	\$9,953	\$13,500	\$13,500	\$0	0%
Total Capital Outlay:	\$16,267	\$9,953	\$13,500	\$13,500	\$0	0%
Total Expense Objects:	\$209,294	\$198,784	\$231,557	\$253,681	\$22,124	9.6%



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.

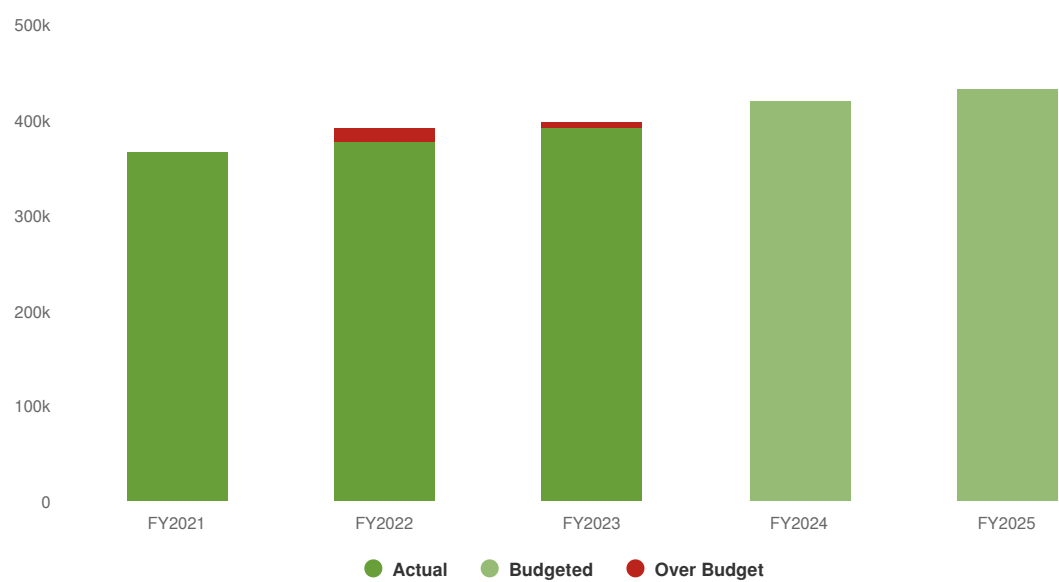
Expenditures Summary

\$433,000

\$13,000

(3.10% vs. prior year)

Insurance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Operational Expense						
INSURANCE OTHER THAN EMPL	\$392,174	\$398,458	\$420,000	\$433,000	\$13,000	3.1%
Total Operational Expense:	\$392,174	\$398,458	\$420,000	\$433,000	\$13,000	3.1%
Total Expense Objects:	\$392,174	\$398,458	\$420,000	\$433,000	\$13,000	3.1%



Land Use - 415101



Chris Costa, Town Planner

Proactive to municipal needs, the department conducts long-range planning of the Town's land. Municipal initiatives (studies, programs, physical improvements) as recommended in the Town's plans, including the Plan of Conservation & Development, require public participation, design/permitting, and funding to implement. 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.

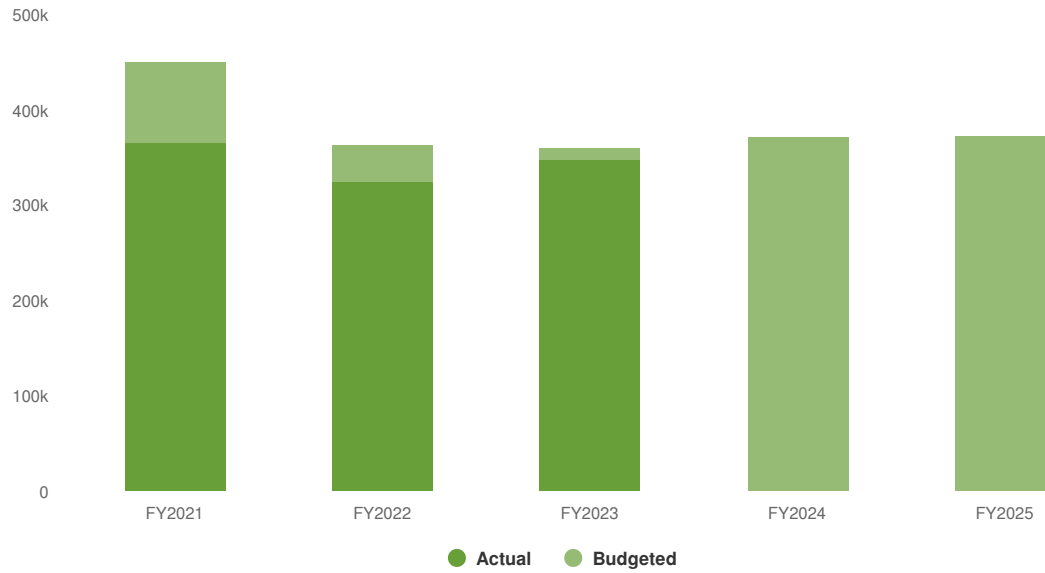
ACCOMPLISHMENTS	OBJECTIVES	KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none"> • Renewed Sustainable CT™ cert Silver stat • Continued updating GIS map layers to update MapGeo • Continued scanning permit files, uploaded applications to website; updated & reorganized land use pages on website • Promoted educational opportunities for LU Boards/Comms; tracked compliance with State-mandated continuing ed. requirement • Continued response to increased permit demands • Collaborated with other departments & adjacent municipalities to implement sidewalk & coastal resiliency projects. 	<ul style="list-style-type: none"> • Plan, carry out actions to achieve Sustainable CT™ cert renewal 2026. • Continue maintenance to GIS map. • Continue scanning, transition to electronic file management. • Continue to sponsor educational opportunities for Boards/ Comms, 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. 	<ul style="list-style-type: none"> • 194 administrative permit approvals for Certificates of Zoning Compliance (FY 22-23) • 18 flood permits processed (Ch 128 Town Code) • 99 regular meetings in addition to info sessions, community workshops • 317 technical reviews of permits for development • Countless responses to information requests, complaints and permit process guidance • 35 different permit apps

Expenditures Summary

\$372,080 **\$632**
(0.17% vs. prior year)

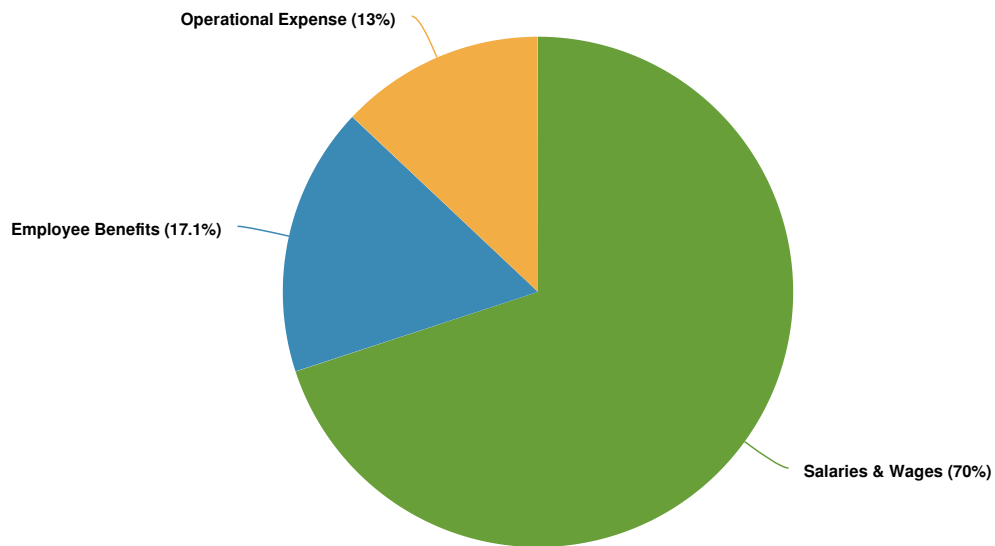


Land Use Proposed and Historical Budget vs. Actual

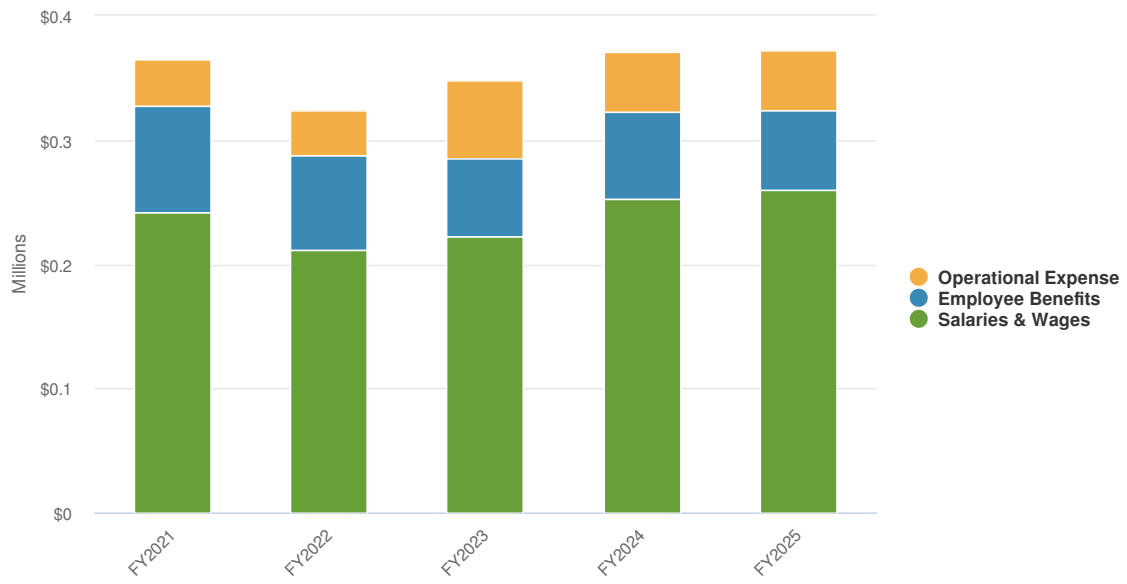


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$203,278	\$210,391	\$245,212	\$237,815	-\$7,397	-3%
OVERTIME	\$3,169	\$1,948	\$7,500	\$7,500	\$0	0%
OTHER SALARIES	\$4,800	\$10,022	\$0	\$15,000	\$15,000	N/A
Total Salaries & Wages:	\$211,247	\$222,361	\$252,712	\$260,315	\$7,603	3%
Employee Benefits						
GROUP INSURANCE	\$1,062	\$1,091	\$1,124	\$1,152	\$28	2.5%
EMPLOYER SHARE SOCIAL SEC	\$15,161	\$16,163	\$19,332	\$19,914	\$582	3%
RETIREMENT CONTRIBUTIONS	\$14,496	\$0	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$3,056	\$3,491	\$3,629	\$3,816	\$186	5.1%
WORKERS' COMPENSATION	\$5,257	\$3,828	\$4,436	\$3,922	-\$514	-11.6%
HEALTH INSURANCE	\$36,566	\$37,279	\$40,585	\$33,331	-\$7,254	-17.9%
DENTAL INSURANCE	\$1,358	\$1,340	\$1,430	\$1,430	\$0	0%
Total Employee Benefits:	\$76,956	\$63,192	\$70,537	\$63,565	-\$6,972	-9.9%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$25,301	\$54,193	\$35,000	\$35,000	\$0	0%
PROFESSIONAL EDUCATIONAL	\$478	\$70	\$1,000	\$1,000	\$0	0%
OTHER TECHNICAL SERVICES	\$6,175	\$4,244	\$5,750	\$5,750	\$0	0%
POSTAGE	\$2,121	\$1,424	\$2,000	\$2,000	\$0	0%
TRAVEL REIMBURSEMENT	\$654	\$820	\$1,500	\$1,500	\$0	0%
GENERAL SUPPLIES	\$1,012	\$1,363	\$1,000	\$1,000	\$0	0%
BOOKS AND PERIODICALS	\$0	\$0	\$150	\$150	\$0	0%
SUPPLIES - TECHNOLOGY REL	\$0	\$210	\$500	\$500	\$0	0%
DUES & FEES	\$285	\$255	\$1,300	\$1,300	\$0	0%
Total Operational Expense:	\$36,026	\$62,579	\$48,200	\$48,200	\$0	0%
Total Expense Objects:	\$324,229	\$348,132	\$371,448	\$372,080	\$632	0.2%



Architectural Review Board - 415102



Emily Grochowski, Chair

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	OBJECTIVES	KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none">• Maintained design standards for development and redevelopment projects• Successfully petitioned to amend the Zoning Regulations for signs	<ul style="list-style-type: none">• Continue with Zoning Commission to improve design regulations.• Begin selection process for 2025 Design Excellence Awards.	<ul style="list-style-type: none">• 17 meetings• 23 reviews of proposals for new or re-development• 21 reviews of proposals for new tenant signs• 1 petition to the Zoning Commission for sign regulation updates

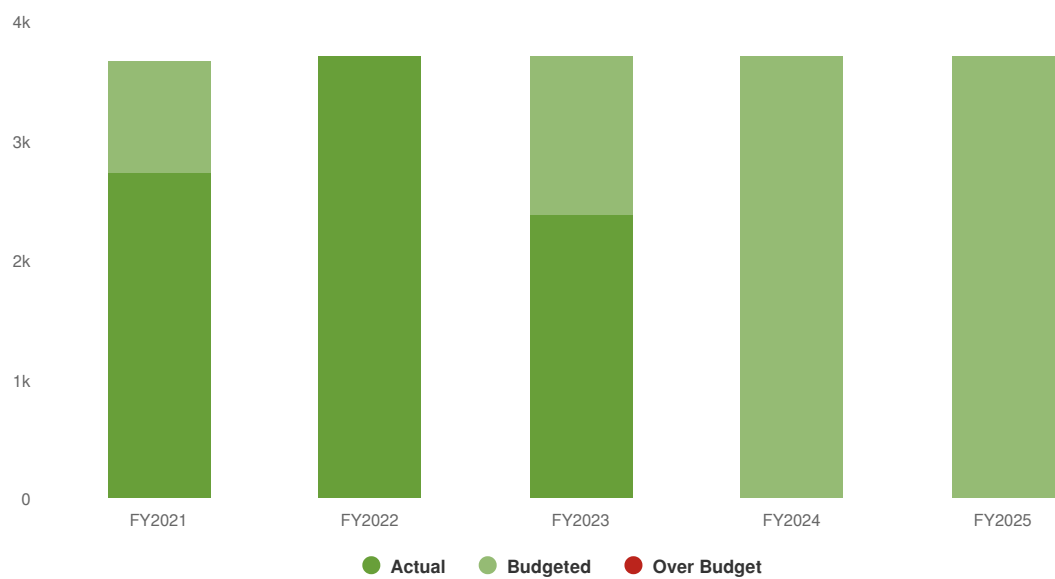
Expenditures Summary

\$3,711

\$0

(0.00% vs. prior year)

Architectural Review Board Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$3,070	\$1,793	\$2,975	\$2,975	\$0	0%
Total Salaries & Wages:	\$3,070	\$1,793	\$2,975	\$2,975	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$235	\$137	\$228	\$228	\$0	0%
WORKERS' COMPENSATION	\$8	\$4	\$8	\$8	\$0	0%
Total Employee Benefits:	\$243	\$141	\$236	\$236	\$0	0%
Operational Expense						
GENERAL SUPPLIES	\$400	\$445	\$500	\$500	\$0	0%
Total Operational Expense:	\$400	\$445	\$500	\$500	\$0	0%
Total Expense Objects:	\$3,713	\$2,379	\$3,711	\$3,711	\$0	0%



Conservation Commission - 417100



Christine Picklo, Chair

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

ACCOMPLISHMENTS	OBJECTIVES	KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none"> Hosted public workshop on home composting at Acton Public Library. Provided educational signs for town sponsored invasive plant removal demonstration projects at Founder's Memorial Park and Ft. Saybrook Monument Park Developed and purchased permanent educational signs for several rain and pollinator gardens on town properties Participated in updating the Natural Resources section of the 2023-2033 Plan of Conservation & Development Provided watershed education to the public Collaborated with RiverCOG & CRCCD to promote various conservation efforts Provided education & promotion of conservation issues through social media, newsletters and Saybrook Events articles Promoted Pollinator Pathway efforts through education and sale of signs Maintained and enhanced the native pollinator garden at Saybrook Point park Stewardship: Marked trails and identified maintenance issues at Great Cedars Conservation Area Public access: investigated potential locations for public kayak launch Tree preservation letter to boards and commissions promoting strategies for the preservation of trees. Met with SOS Trees group to discuss ways to preserve and enhance the town's tree canopy 	<ul style="list-style-type: none"> Continue promoting strategies to reduce household waste Consider best uses for public open spaces Work with Parks & Rec to implement objectives identified in the updated Stewardship Plan for Great Cedars Conservation Area, Memorandum of Understanding Ongoing stewardship of town-owned conservation areas Continue to provide public education on conservation issues including Lights Out, climate change, reduced pesticide use, No Mow May, Plastic Free July and others as they are identified Maintain, enhance and create pollinator gardens on town property and continue promotion of the Pollinator Pathway project Continue to maintain inventor of Town-owned open spaces Identify properties meeting criteria to be prioritized for preservation Continue to investigate potential locations to provide kayak access on public properties Continue to promote awareness of the many benefits of trees and support strategies for tree preservation 	<ul style="list-style-type: none"> 10 meetings

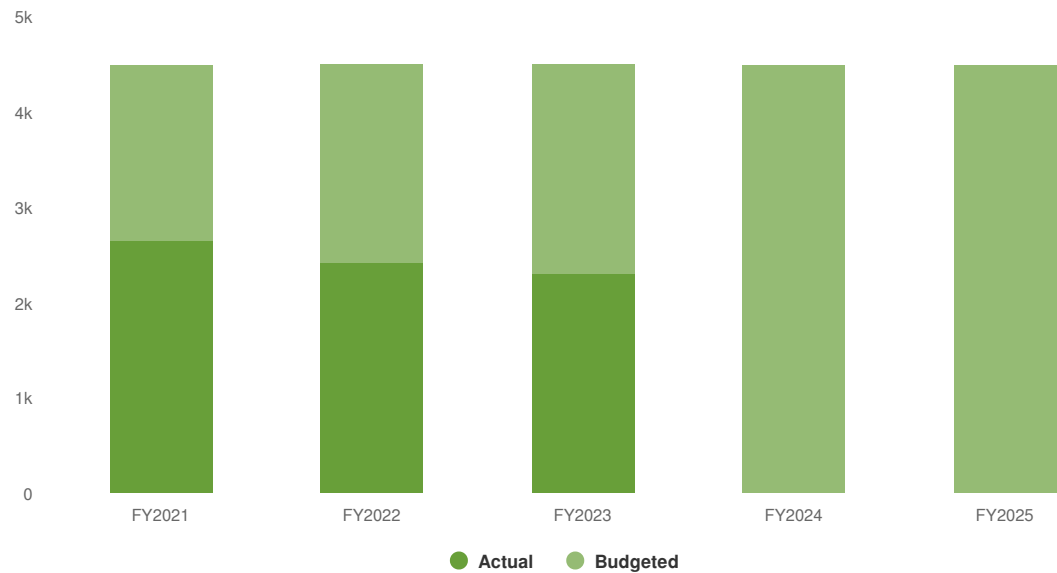
Expenditures Summary

\$4,504

\$0

(0.01% vs. prior year)

Conservation Commission Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
REGULAR EMPLOYEES	\$460	\$945	\$1,000	\$1,000	\$0	0%
Total Salaries & Wages:	\$460	\$945	\$1,000	\$1,000	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$35	\$72	\$77	\$77	\$0	0%
WORKERS' COMPENSATION	\$1	\$2	\$2	\$2	\$0	20%
Total Employee Benefits:	\$36	\$74	\$79	\$79	\$0	0.5%
Operational Expense						
COMMUNICATIONS	\$1,775	\$235	\$350	\$350	\$0	0%
PRINTING & BINDING	\$0	\$0	\$500	\$500	\$0	0%
GENERAL SUPPLIES	\$151	\$1,050	\$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:	\$1,926	\$1,285	\$3,425	\$3,425	\$0	0%
Total Expense Objects:	\$2,422	\$2,304	\$4,504	\$4,504	\$0	0%



Historic District - 415900

William Childress, Chair

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.

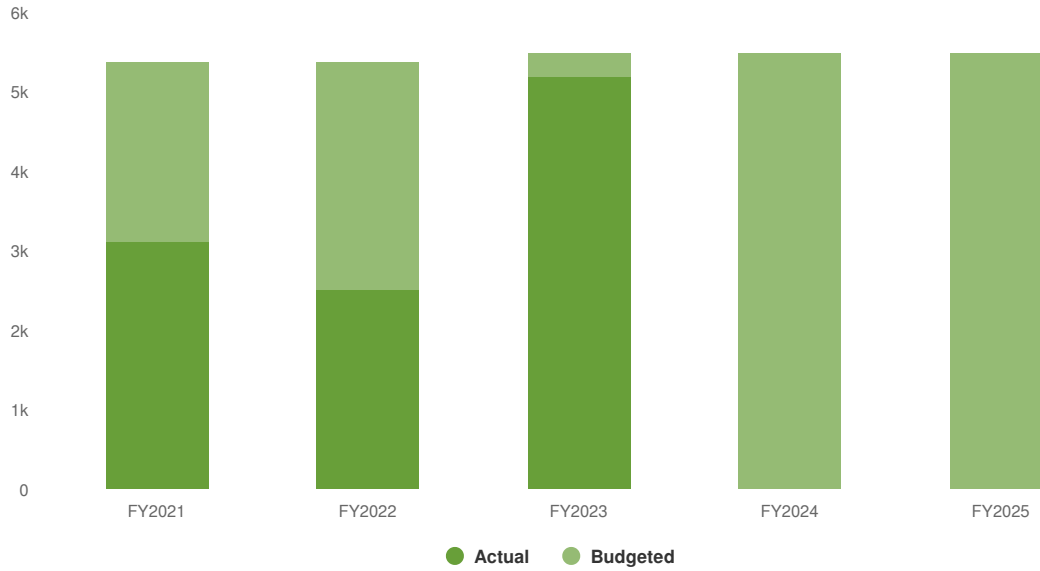
ACCOMPLISHMENTS	OBJECTIVES	KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none"> Participated in updating the Historic and Cultural Resources section of the 2023-2033 Plan of Conservation and Development. Initiated an effort to install an educational sign at the site of the newly restored historic ghost sign on the corner of Main and Sheffield Streets. Completed an inventory of State and National Register historic properties for new MapGeo data layer. Met with the Old Saybrook Historical Society to identify ways to promote the shared mission of preserving and promoting historic resources. Invited a representative from the State Historic Preservation Office to present opportunities afforded by the town's Certified Local Government status. Reorganized the Criterial and Guidelines to make them easier to reference for North Cove Historic District residents. 	<ul style="list-style-type: none"> Promote understanding, appreciation and preservation of local historic resources. Identify National Register eligible properties and consider nominations. Identify projects eligible for grants through Certified Local Government Program. Increase communications with other agencies to collaborate on historic preservation efforts. Promote historic preservation and education to the North Cove Historic District residents and other property owners. Investigate appropriate materials for use on historic structures. 	<ul style="list-style-type: none"> 9 meetings 11 certificates of appropriateness approved

Expenditures Summary

\$5,489 **\$0**
(0.01% vs. prior year)



Historic District Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$445	\$1,334	\$1,000	\$1,000	\$0	0%
Total Salaries & Wages:	\$445	\$1,334	\$1,000	\$1,000	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$34	\$101	\$77	\$77	\$0	0%
WORKERS' COMPENSATION	\$1	\$3	\$2	\$2	\$0	20%
Total Employee Benefits:	\$35	\$104	\$79	\$79	\$0	0.5%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$0	\$900	\$1,500	\$1,500	\$0	0%
OTHER PURCHASED PROFESSIO	\$0	\$0	\$100	\$100	\$0	0%
ADVERTISING	\$243	\$1,117	\$600	\$600	\$0	0%
OTHER - OTHER PURCHASED S	\$1,760	\$1,743	\$2,000	\$2,000	\$0	0%
DUES & FEES	\$35	\$0	\$210	\$210	\$0	0%
Total Operational Expense:	\$2,038	\$3,760	\$4,410	\$4,410	\$0	0%
Total Expense Objects:	\$2,518	\$5,198	\$5,489	\$5,489	\$0	0%



Inland Wetlands - 416300

Colin Heffernan, Chair

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.

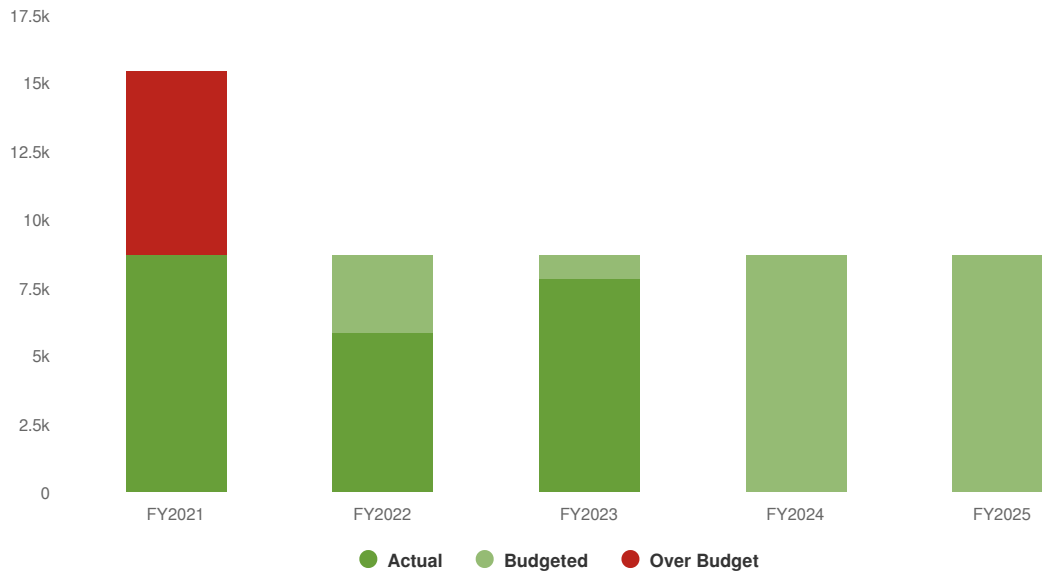
KEY PERFORMANCE INDICATORS

- **10** IWWC meetings
- **2** APA meetings
- **5** inland wetlands permits for commercial development
- **7** inland wetlands permits for residential development

Expenditures Summary

\$8,716 **\$0**
(0.00% vs. prior year)

Inland Wetlands Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$2,450	\$1,779	\$2,100	\$2,100	\$0	0%
Total Salaries & Wages:	\$2,450	\$1,779	\$2,100	\$2,100	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$187	\$136	\$161	\$161	\$0	0%
WORKERS' COMPENSATION	\$6	\$4	\$5	\$5	\$0	0.8%
Total Employee Benefits:	\$193	\$140	\$166	\$166	\$0	0%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$2,225	\$4,714	\$5,000	\$5,000	\$0	0%
PROFESSIONAL EDUCATIONAL	\$5	\$325	\$350	\$350	\$0	0%
ADVERTISING	\$837	\$879	\$650	\$650	\$0	0%
GENERAL SUPPLIES	\$100	\$0	\$300	\$300	\$0	0%
DUES & FEES	\$0	\$0	\$150	\$150	\$0	0%
Total Operational Expense:	\$3,167	\$5,918	\$6,450	\$6,450	\$0	0%
Total Expense Objects:	\$5,810	\$7,837	\$8,716	\$8,716	\$0	0%



Planning Commission - 415300



Nick Prevost, Chair

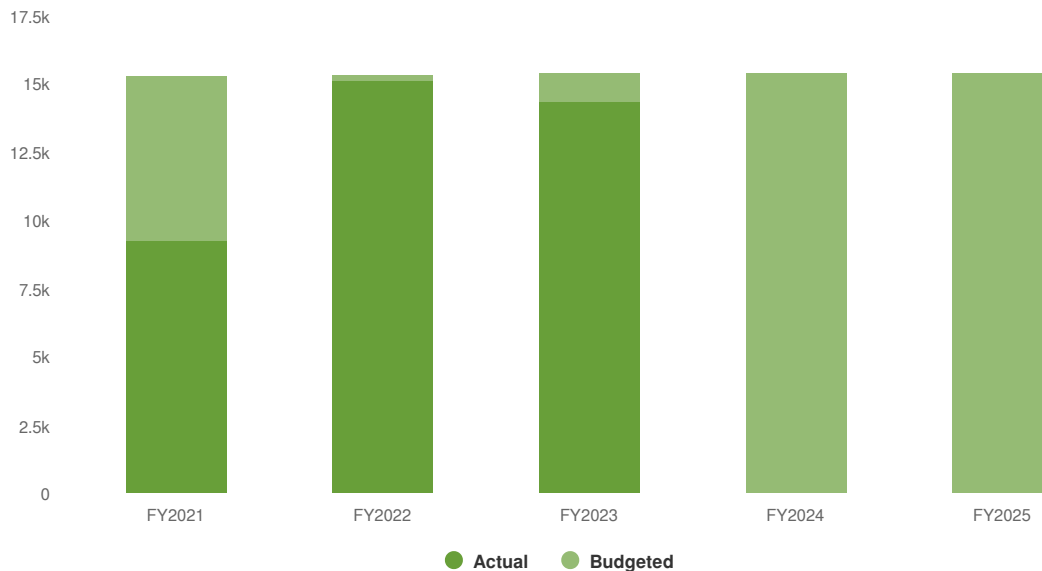
The Planning Commission is responsible for keeping the Town's Plan of Conservation & Development (POCD) for land use. The Commission approves private and municipal improvements of land consistent with the Town's plans.

ACCOMPLISHMENTS	OBJECTIVES	KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none"> Completed and adopted the 2023-2033 Plan of Conservation and Development. Complete GIS updated sidewalk map layer. Hazard Mitigation Plan Kick-off meeting and begin workshops. 	<ul style="list-style-type: none"> Complete updates to the Natural Hazard Mitigation Plan for adoption by October 2025. 	<ul style="list-style-type: none"> 16 meetings 13 approvals of town initiatives consistent with the Town Plan 9 workshop meeting to draft updates to the POCD.

Expenditures Summary

\$15,387 **\$0**
(0.00% vs. prior year)

Planning Commission Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$1,725	\$1,319	\$3,000	\$3,000	\$0	0%
Total Salaries & Wages:	\$1,725	\$1,319	\$3,000	\$3,000	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$132	\$101	\$230	\$230	\$0	0%
WORKERS' COMPENSATION	\$4	\$3	\$7	\$7	\$0	2.9%
Total Employee Benefits:	\$136	\$104	\$237	\$237	\$0	0.1%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$12,948	\$12,718	\$7,000	\$7,000	\$0	0%
PROFESSIONAL EDUCATIONAL	\$0	\$0	\$300	\$300	\$0	0%
ADVERTISING	\$195	\$248	\$750	\$750	\$0	0%
PRINTING & BINDING	\$0	\$0	\$3,000	\$3,000	\$0	0%
GENERAL SUPPLIES	\$135	\$0	\$1,000	\$1,000	\$0	0%
DUES & FEES	\$0	\$0	\$100	\$100	\$0	0%
Total Operational Expense:	\$13,278	\$12,966	\$12,150	\$12,150	\$0	0%
Total Expense Objects:	\$15,139	\$14,389	\$15,387	\$15,387	\$0	0%



Zoning Board of Appeals - 415502



Chuck Gadon, Chair

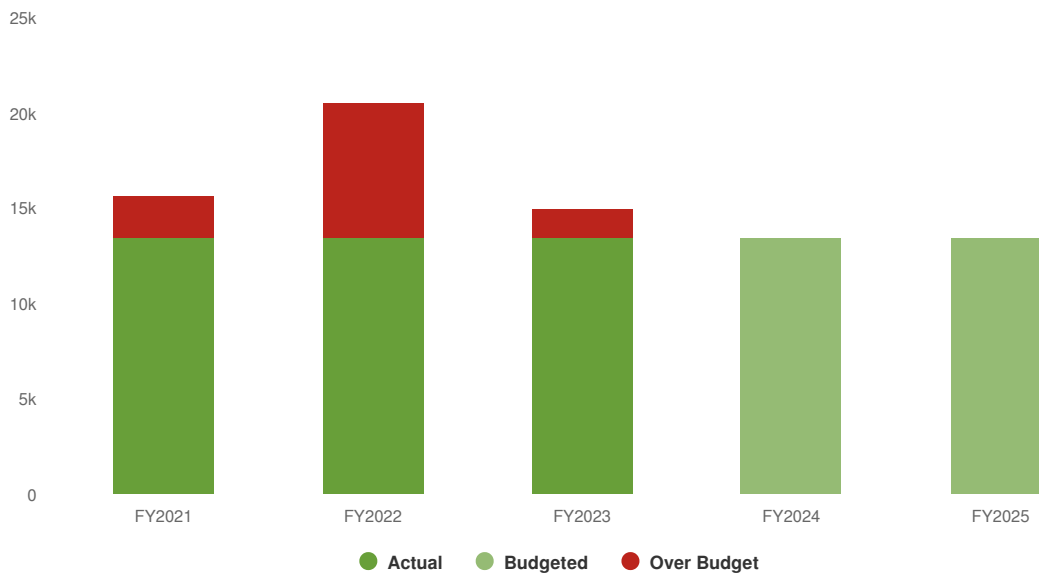
The ZBA is a judicial board that acts upon requests for variances from the Zoning Regulations or the Flood Plain Management Ordinance, as well as appeals of decisions of the Zoning Enforcement Officer.

KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none">• 11 meetings• 26 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 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$2,090	\$3,654	\$2,000	\$2,000	\$0	0%
Total Salaries & Wages:	\$2,090	\$3,654	\$2,000	\$2,000	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$168	\$280	\$153	\$153	\$0	0%
WORKERS' COMPENSATION	\$6	\$9	\$5	\$5	\$0	-4%
Total Employee Benefits:	\$174	\$289	\$158	\$158	\$0	-0.1%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$15,075	\$7,875	\$7,250	\$7,250	\$0	0%
PROFESSIONAL EDUCATIONAL	\$0	\$0	\$200	\$200	\$0	0%
ADVERTISING	\$2,972	\$3,103	\$3,600	\$3,600	\$0	0%
GENERAL SUPPLIES	\$200	\$0	\$200	\$200	\$0	0%
Total Operational Expense:	\$18,247	\$10,978	\$11,250	\$11,250	\$0	0%
Total Expense Objects:	\$20,511	\$14,921	\$13,408	\$13,408	\$0	0%



Zoning Commission - 415501



Robert Friedmann, Chair

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	OBJECTIVES	KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none">Updated regulations to address problematic and outdated regulations.Lifted moratorium on Drive-through business and adopted regulations	<ul style="list-style-type: none">Revisit problematic/outdated regulations and update.	<ul style="list-style-type: none">24 meetings11 petitions to amend regulations13 permits for Special Exception5 permits for Site Plan including 5 new affordable housing units.4 reviews of Coastal Site Plans3 renewals for Gravel Pit Operations Permits74 renewals for Accessory Apt Permits5 permits for Accessory Apt Units (3 detached, 2 attached)56 renewals for Restaurant Outdoor Seating Permits16 pre-app reviews with developers173 administrative permits, 21 signs

Expenditures Summary

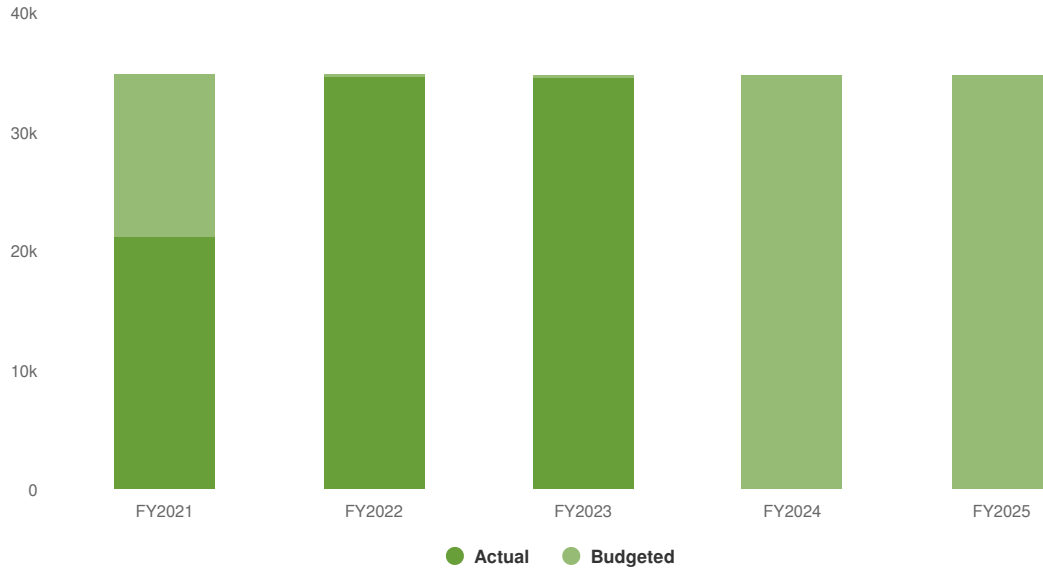
\$34,716

\$0

(0.00% vs. prior year)



Zoning Commission Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$5,560	\$5,776	\$4,000	\$4,000	\$0	0%
Total Salaries & Wages:	\$5,560	\$5,776	\$4,000	\$4,000	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$438	\$442	\$306	\$306	\$0	0%
WORKERS' COMPENSATION	\$14	\$15	\$10	\$10	\$0	-4%
Total Employee Benefits:	\$452	\$457	\$316	\$316	\$0	-0.1%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$23,778	\$23,625	\$25,000	\$25,000	\$0	0%
PROFESSIONAL EDUCATIONAL	\$0	\$120	\$400	\$400	\$0	0%
ADVERTISING	\$3,578	\$4,087	\$3,000	\$3,000	\$0	0%
PRINTING & BINDING	\$1,043	\$417	\$1,500	\$1,500	\$0	0%
GENERAL SUPPLIES	\$200	\$0	\$500	\$500	\$0	0%
Total Operational Expense:	\$28,599	\$28,249	\$30,400	\$30,400	\$0	0%
Total Expense Objects:	\$34,611	\$34,482	\$34,716	\$34,716	\$0	0%



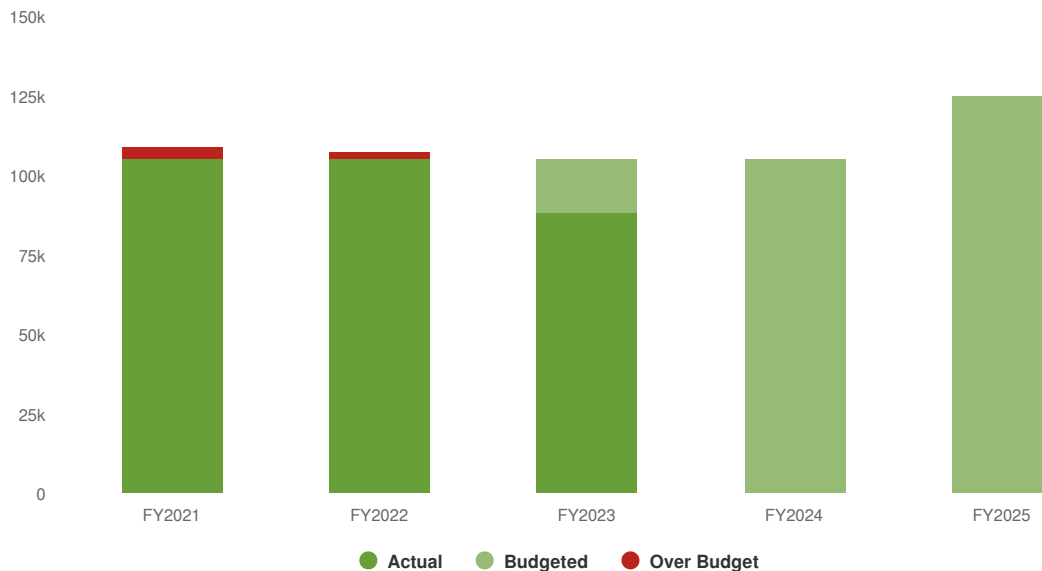
Legal Services - 413900

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

\$125,000 **\$20,000**
(19.05% vs. prior year)

Legal Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Operational Expense						
PURCHASED PROFESSIONAL SE	\$11,952	\$653	\$0	\$0	\$0	0%
LEGAL SERVICES	\$95,528	\$87,738	\$105,000	\$125,000	\$20,000	19%
Total Operational Expense:	\$107,480	\$88,391	\$105,000	\$125,000	\$20,000	19%
Total Expense Objects:	\$107,480	\$88,391	\$105,000	\$125,000	\$20,000	19%



Political Sub Divisions - 417700

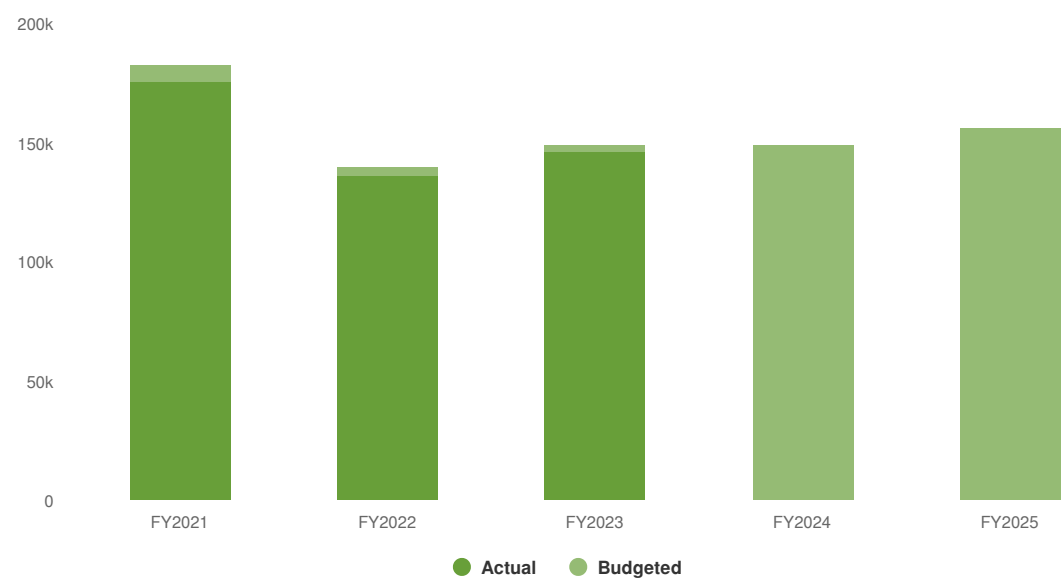
ENTITY	VENDOR NO	FY24	FY25
Affordable Housing Task Force		-	500
Capital Region Council of Gov't	53736	-	500
Clean Vessel Act		5,000	5,500
CT Conf. of Municipalities	10362	7,000	7,000
CT Council of Small Towns	50010	1,175	1,175
CT River Coastal	11224	1,922	1,922
Cypress Cemetery	10018	2,000	2,000
Estuary Council of Seniors	11161	45,000	45,000
Estuary / River Valley Transit	11163	33,785	34,800
Family Fun Day		500	500
Healthy Communities / Youth		1,000	1,000
Hope Partnership	50679	1,000	1,000
Lower River Council of Gov.		13,036	13,036
Memorial Day Parade		3,000	3,000
Middlesex County Substance Abuse	50028	500	500
Middlesex Paramedics	10405	10,200	10,200
Old Saybrook Historical Society	10017	5,000	5,000
Probate Court	50006	5,888	5,618
Riverside Cemetery Assoc.	10740	2,000	2,000
Shoreline Soup Kitchen	11568	7,500	7,500
Starlight Festival		-	5,000
Torchlight Parade		3,000	3,000
Waste Recycling Taskforce		750	750
TOTAL		149,256	156,501

Expenditures Summary

\$155,771 **\$6,515**
(4.36% vs. prior year)



Political Sub Divisions Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Operational Expense						
PURCHASED PROFESSIONAL SE	\$135,866	\$145,747	\$149,256	\$155,771	\$6,515	4.4%
Total Operational Expense:	\$135,866	\$145,747	\$149,256	\$155,771	\$6,515	4.4%
Total Expense Objects:	\$135,866	\$145,747	\$149,256	\$155,771	\$6,515	4.4%



Registrar of Voters - 414900

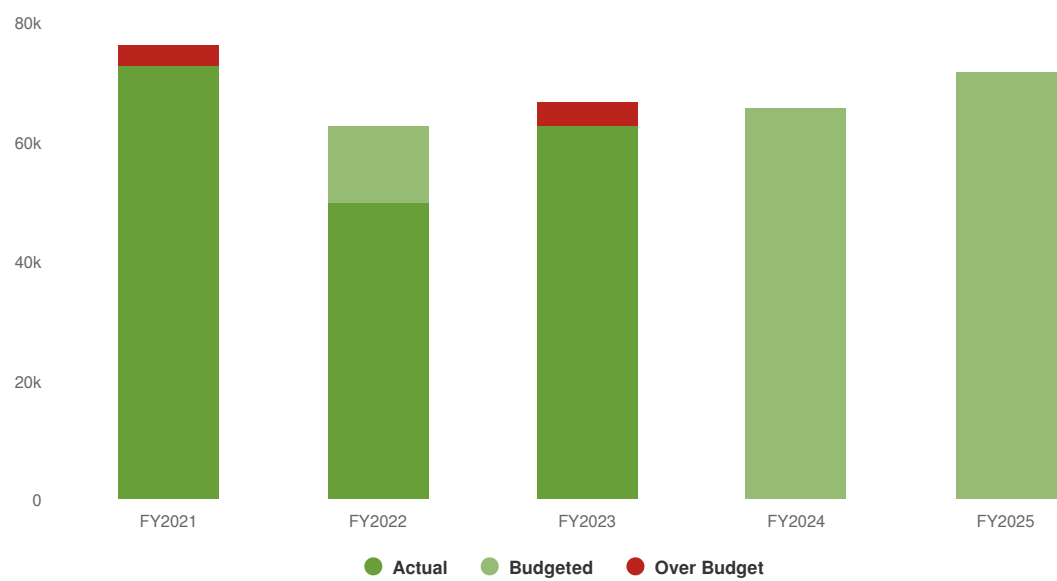
Joan Broadhurst (R) and Joan Strickland (D)

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

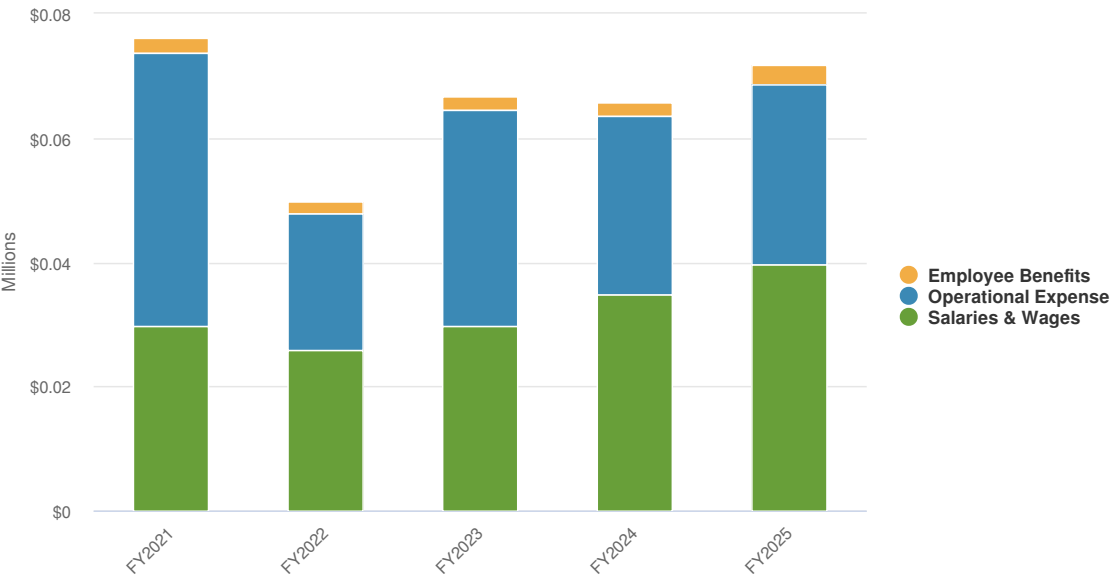
\$71,796 **\$6,153**
(9.37% vs. prior year)

Registrar of Voters Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$24,500	\$25,112	\$27,112	\$39,712	\$12,600	46.5%
EXTRA PERSONNEL		\$0	\$5,600	\$0	-\$5,600	-100%
PART TIME/SEASONAL EMPLOY	\$1,259	\$4,671	\$2,000	\$0	-\$2,000	-100%
Total Salaries & Wages:	\$25,759	\$29,783	\$34,712	\$39,712	\$5,000	14.4%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$1,971	\$2,191	\$1,921	\$3,038	\$1,117	58.1%
WORKERS' COMPENSATION	\$66	\$62	\$60	\$95	\$35	58.8%
Total Employee Benefits:	\$2,037	\$2,253	\$1,981	\$3,133	\$1,152	58.2%
Operational Expense						
OFFICIAL/ADMIN SERVICES	\$10,172	\$18,136	\$10,000	\$10,000	\$0	0%
PROFESSIONAL EDUCATIONAL	\$120	\$380	\$1,200	\$1,200	\$0	0%
AUDIT/ACCOUNTING SERVICES	\$0	\$0	\$1,000	\$1,000	\$0	0%
REPAIRS & MAINTENANCE	\$1,350	\$1,500	\$1,500	\$1,500	\$0	0%
CUSTODIAL SERVICES	\$143	\$0	\$0	\$0	\$0	0%
COMMUNICATIONS	\$1,643	\$1,850	\$1,500	\$1,500	\$0	0%
POSTAGE	\$1,220	\$1,565	\$1,300	\$1,300	\$0	0%
PRINTING & BINDING	\$405	\$260	\$350	\$350	\$0	0%
GENERAL SUPPLIES	\$106	\$298	\$100	\$100	\$0	0%
ADMIN SUPPLIES	\$2,570	\$3,525	\$4,000	\$4,000	\$0	0%
PERIODICALS	\$3,564	\$5,529	\$7,000	\$7,000	\$0	0%
SUPPLIES - TECHNOLOGY REL	\$790	\$1,622	\$1,000	\$1,000	\$0	0%
Total Operational Expense:	\$22,083	\$34,665	\$28,950	\$28,950	\$0	0%
Total Expense Objects:	\$49,879	\$66,701	\$65,643	\$71,796	\$6,153	9.4%



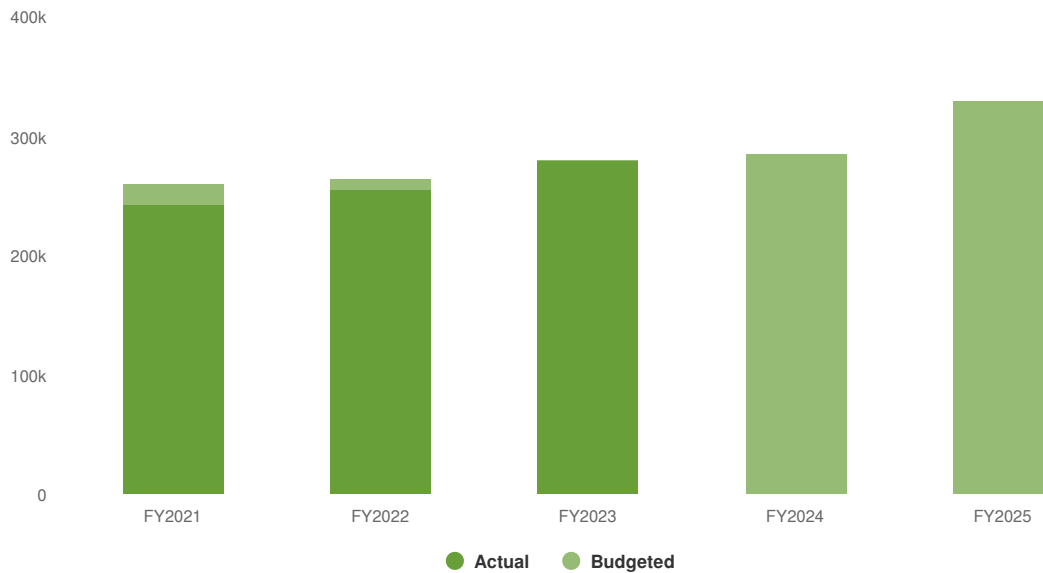
Retiree Health Insurance - 414200

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

Expenditures Summary

\$329,500 **\$43,400**
(15.17% vs. prior year)

Retiree Health Insurance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Employee Benefits						
GROUP INSURANCE	\$40,105	\$42,548	\$42,600	\$45,000	\$2,400	5.6%
RETIREE >65 HEALTH	\$139,328	\$143,099	\$146,000	\$160,000	\$14,000	9.6%
RETIREE < 65 HEALTH	\$64,420	\$80,083	\$83,000	\$110,000	\$27,000	32.5%
DENTAL INSURANCE	\$11,770	\$14,043	\$14,500	\$14,500	\$0	0%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Total Employee Benefits:	\$255,623	\$279,773	\$286,100	\$329,500	\$43,400	15.2%
Total Expense Objects:	\$255,623	\$279,773	\$286,100	\$329,500	\$43,400	15.2%



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 the current and future needs of the town and prepares an annual budget.

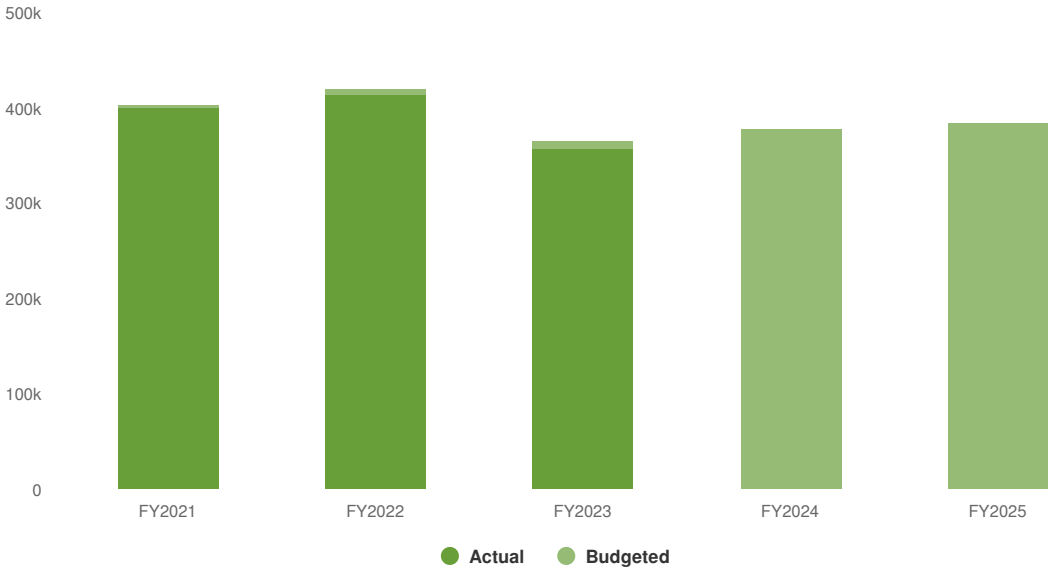
ACCOMPLISHMENTS	OBJECTIVES
<ul style="list-style-type: none"> Budget expenditures managed to within 2% of original budget Revenue surplus used to pre-fund several large projects, including a \$2 Million culvert repair Continued Quality of Life Improvements, including additional sidewalk repairs and a multitude of Parks & Rec. improvements Planned and executed, to rave reviews, the Town's first ever Celebrate Old Saybrook Street Party Installed recreation playing lights at the OSHS Returned surplus funds to the Education Department to assist with their ongoing HVAC upgrades Secured Millions in grant funds for infrastructure upgrades (\$1.2 Million for Rte. 1 sidewalks to Westbrook; \$500K to complete Main St. Ext. Park; \$500K STEP Grant for OSFD radio upgrade; \$600K + for sidewalks from Ocean State Job Lot to Elm St) 	<ul style="list-style-type: none"> Long term Department of Public Works capital strategy Multiple town-wide capital projects to move to final design and construction, including: Main St. Walk Safety Project; Sidewalks to Westbrook; Complete Main St. Connection from Park; Improve sidewalks in Knollwood/Fenwood areas Further upgrades to Transfer Station Secure funding for Acton Public Library renovation Continue to work towards Mariner's Way development Move WPCA project closer to completion of final phase

Expenditures Summary - Department 411100

\$383,375 **\$5,960**
(1.58% vs. prior year)

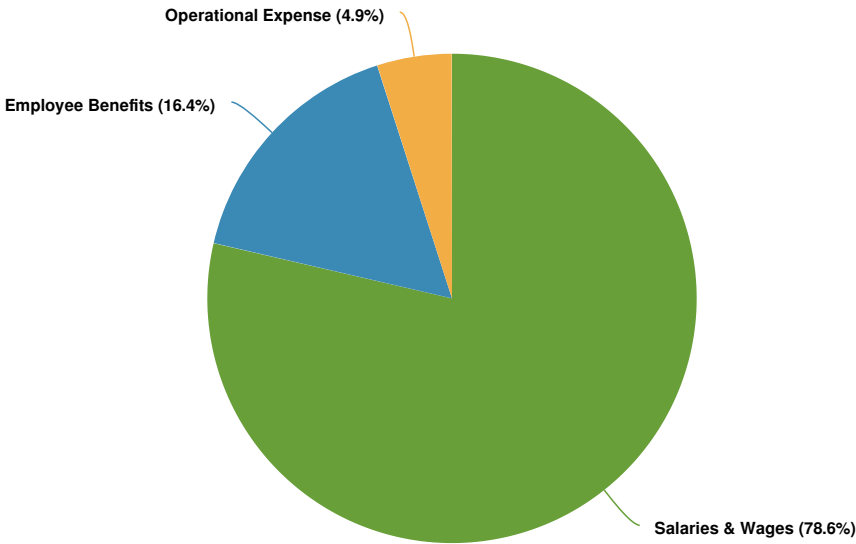


Selectmen Proposed and Historical Budget vs. Actual

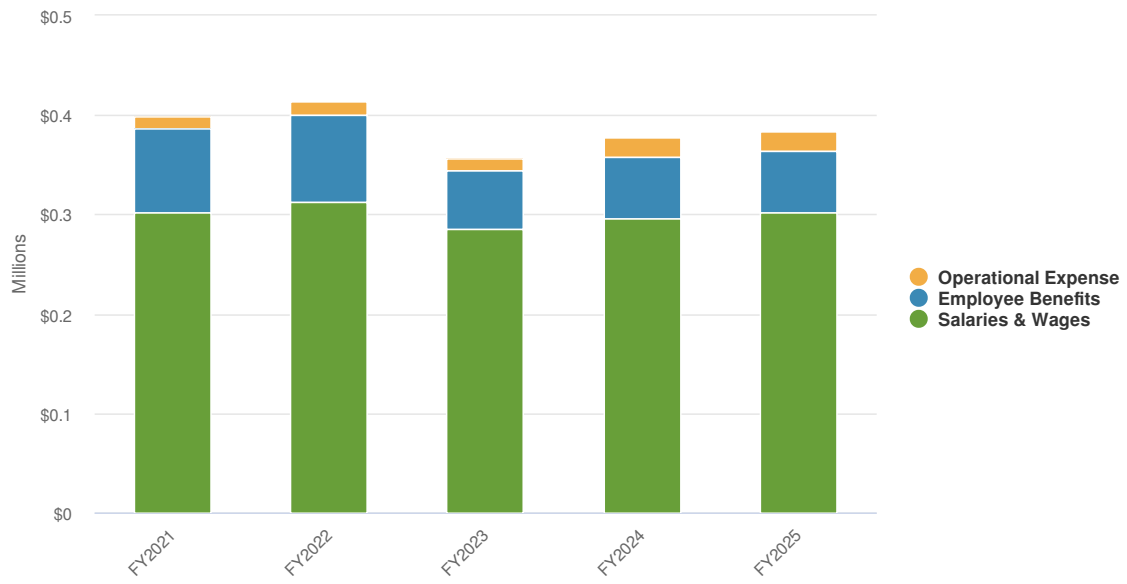


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$312,511	\$285,691	\$294,143	\$299,352	\$5,209	1.8%
VACATION DAY COVERAGE	\$0	\$0	\$2,100	\$0	-\$2,100	-100%
OVERTIME	\$205	\$92	\$0	\$2,100	\$2,100	N/A
Total Salaries & Wages:	\$312,716	\$285,783	\$296,243	\$301,452	\$5,209	1.8%
Employee Benefits						
GROUP INSURANCE	\$2,042	\$1,832	\$1,869	\$1,916	\$47	2.5%
EMPLOYER SHARE SOCIAL SEC	\$23,465	\$21,353	\$22,655	\$23,214	\$559	2.5%
RETIREMENT CONTRIBUTIONS	\$23,665	\$0	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$2,766	\$0	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$843	\$557	\$626	\$718	\$92	14.8%
HEALTH INSURANCE	\$33,171	\$32,988	\$35,668	\$35,746	\$78	0.2%
DENTAL INSURANCE	\$1,185	\$1,340	\$1,430	\$1,404	-\$26	-1.8%
Total Employee Benefits:	\$87,137	\$58,070	\$62,248	\$62,998	\$750	1.2%
Operational Expense						
PROFESSIONAL EDUCATIONAL	\$1,843	\$1,308	\$2,300	\$2,300	\$0	0%
OTHER PURCHASED PROFESSIO	\$2,862	\$4,651	\$8,500	\$8,500	\$0	0%
COMMUNICATIONS	\$322	\$340	\$800	\$800	\$0	0%
POSTAGE	\$1,294	\$901	\$1,200	\$1,200	\$0	0%
ADVERTISING	\$6,371	\$3,745	\$4,100	\$4,100	\$0	0%
GENERAL SUPPLIES	\$1,107	\$1,337	\$1,700	\$1,700	\$0	0%
DUES & FEES	\$260	\$70	\$325	\$325	\$0	0%
Total Operational Expense:	\$14,059	\$12,352	\$18,925	\$18,925	\$0	0%
Total Expense Objects:	\$413,912	\$356,205	\$377,416	\$383,375	\$5,960	1.6%



Tax Collector - 413500

Marc Delmonico, Tax Collector

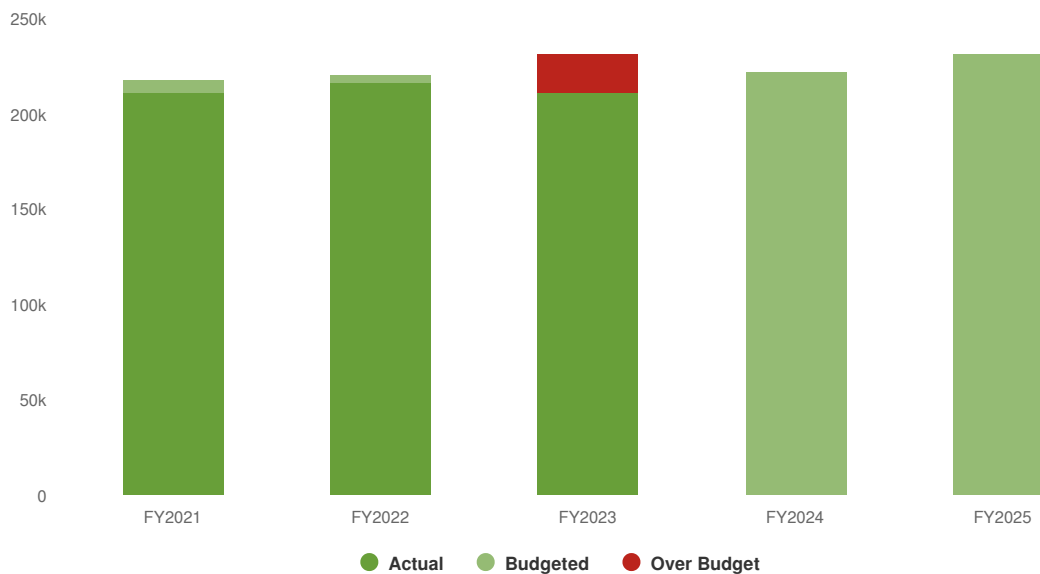
The purpose of this department is to collect taxes due the Town of Old Saybrook. Once the Grand List has been prepared by the tax assessor and the mill rate has been set, taxes due are calculated.

ACCOMPLISHMENTS
<ul style="list-style-type: none">• Expanded to collect WPCA benefit assessment payments• Online service was expanded to view WPCA benefit assessment bills online• Fees for debit card usage were reduced from 2.50% of amount due to a flat fee of \$3.95, and e-check fees were reduced from \$2.50 to \$0.95• Added Lexus/Nexus service to find addresses of past-due tax• Ability to pay with credit cards at tax office window

Expenditures Summary

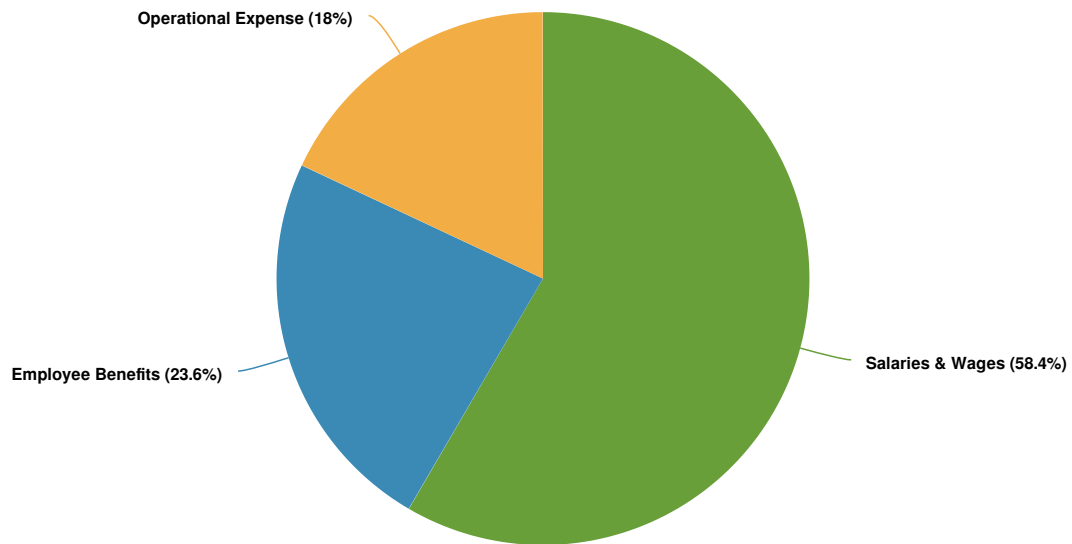
\$231,387 **\$10,032**
(4.53% vs. prior year)

Tax Collector Proposed and Historical Budget vs. Actual

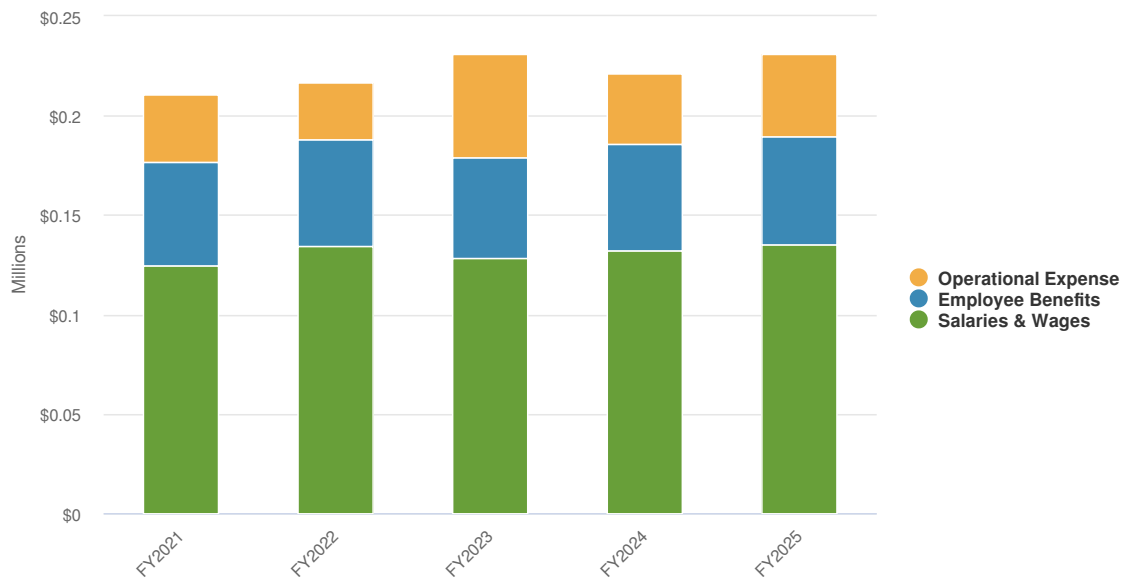


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 Dept Request (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$134,342	\$128,753	\$131,339	\$134,633	\$3,294	2.5%
OVERTIME	\$0	\$0	\$500	\$500	\$0	0%
Total Salaries & Wages:	\$134,342	\$128,753	\$131,839	\$135,133	\$3,294	2.5%
Employee Benefits						
GROUP INSURANCE	\$789	\$800	\$849	\$875	\$26	3.1%
EMPLOYER SHARE SOCIAL SEC	\$9,980	\$9,660	\$10,162	\$10,414	\$252	2.5%
RETIREMENT CONTRIBUTIONS	\$9,552	\$0	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$1,437	\$10,303	\$10,507	\$10,839	\$332	3.2%
WORKERS' COMPENSATION	\$362	\$110	\$120	\$138	\$18	14.9%
HEALTH INSURANCE	\$30,561	\$28,294	\$30,700	\$30,960	\$260	0.8%
DENTAL INSURANCE	\$1,029	\$1,193	\$1,300	\$1,378	\$78	6%
Total Employee Benefits:	\$53,710	\$50,360	\$53,638	\$54,604	\$966	1.8%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$18,292	\$36,278	\$19,328	\$22,500	\$3,172	16.4%
OTHER PROFESSIONAL SERVIC	\$500	\$250	\$250	\$1,250	\$1,000	400%
POSTAGE	\$7,178	\$12,739	\$14,500	\$15,000	\$500	3.4%
ADVERTISING	\$982	\$1,040	\$800	\$1,100	\$300	37.5%
GENERAL SUPPLIES	\$1,246	\$1,459	\$500	\$1,300	\$800	160%
DUES & FEES	\$210	\$80	\$500	\$500	\$0	0%
Total Operational Expense:	\$28,408	\$51,846	\$35,878	\$41,650	\$5,772	16.1%
Total Expense Objects:	\$216,460	\$230,959	\$221,355	\$231,387	\$10,032	4.5%



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.

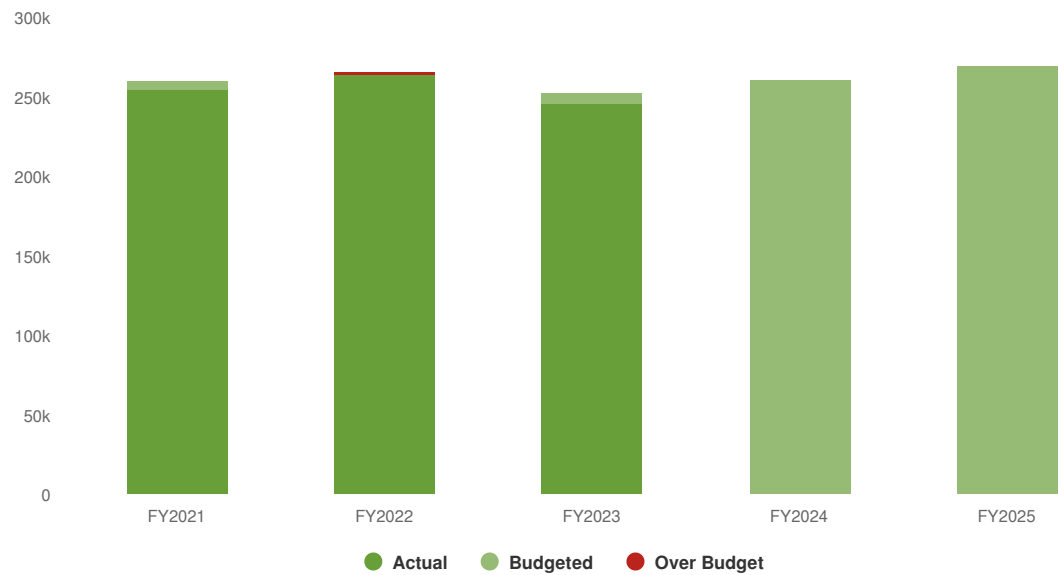
- *Town clerk fees and conveyance taxes FY23: \$460,000*

Expenditures Summary

\$269,997

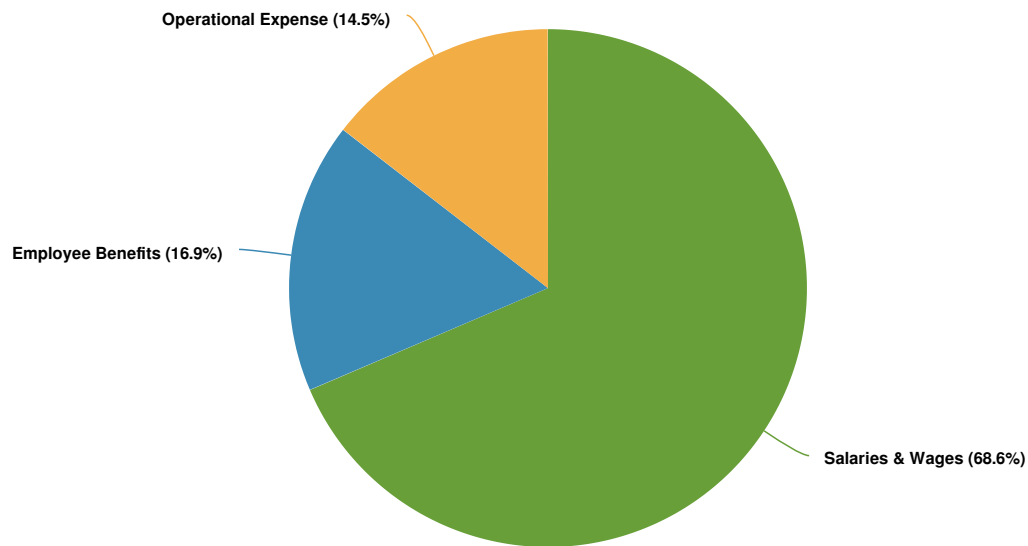
\$8,245
(3.15% vs. prior year)

Town Clerk Proposed and Historical Budget vs. Actual

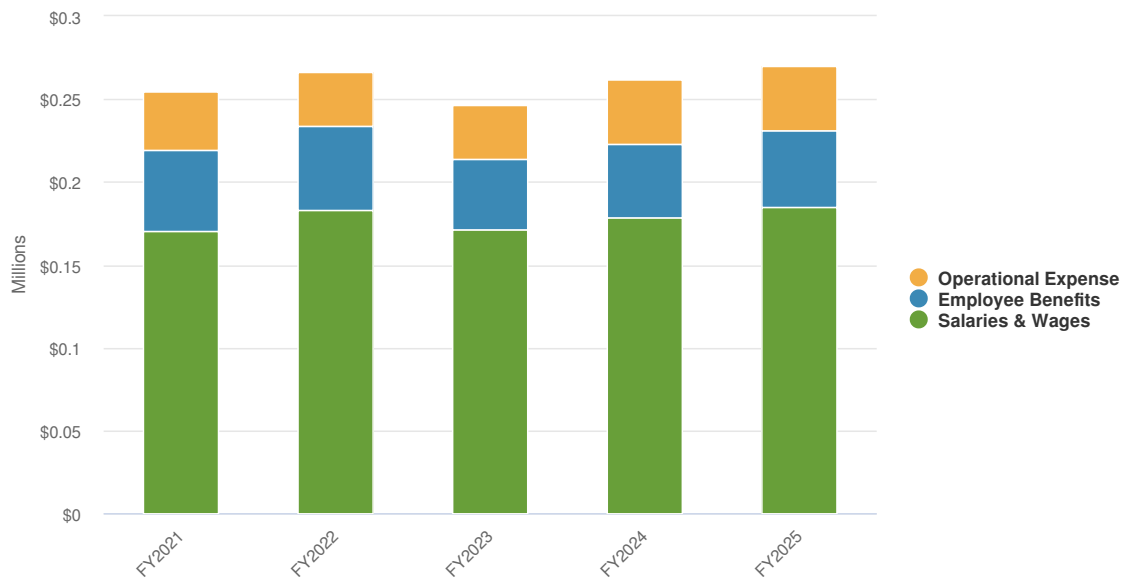


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$182,705	\$170,926	\$177,123	\$184,169	\$7,045	4%
OVERTIME	\$0	\$318	\$1,000	\$1,000	\$0	0%
Total Salaries & Wages:	\$182,705	\$171,244	\$178,123	\$185,169	\$7,045	4%
Employee Benefits						
GROUP INSURANCE	\$813	\$856	\$887	\$917	\$31	3.5%
EMPLOYER SHARE SOCIAL SEC	\$14,499	\$13,072	\$13,626	\$14,165	\$539	4%
RETIREMENT CONTRIBUTIONS	\$13,963	\$0	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$541	\$7,477	\$7,839	\$8,244	\$405	5.2%
WORKERS' COMPENSATION	\$519	\$412	\$428	\$444	\$16	3.8%
HEALTH INSURANCE	\$19,825	\$20,021	\$20,869	\$21,077	\$208	1%
DENTAL INSURANCE	\$609	\$760	\$780	\$780	\$0	0%
Total Employee Benefits:	\$50,769	\$42,598	\$44,429	\$45,629	\$1,199	2.7%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$30,850	\$28,491	\$34,000	\$34,000	\$0	0%
REPAIRS & MAINTENANCE		\$553		\$0	\$0	N/A
POSTAGE	\$1,048	\$1,447	\$2,300	\$2,300	\$0	0%
SUPPLIES	\$278	\$1,004	\$1,000	\$1,000	\$0	0%
GENERAL SUPPLIES	\$342	\$496	\$600	\$600	\$0	0%
OTHER SUPPLIES	\$0	\$0	\$500	\$500	\$0	0%
DUES & FEES	\$510	\$480	\$800	\$800	\$0	0%
Total Operational Expense:	\$33,028	\$32,471	\$39,200	\$39,200	\$0	0%
Total Expense Objects:	\$266,502	\$246,313	\$261,752	\$269,997	\$8,245	3.1%

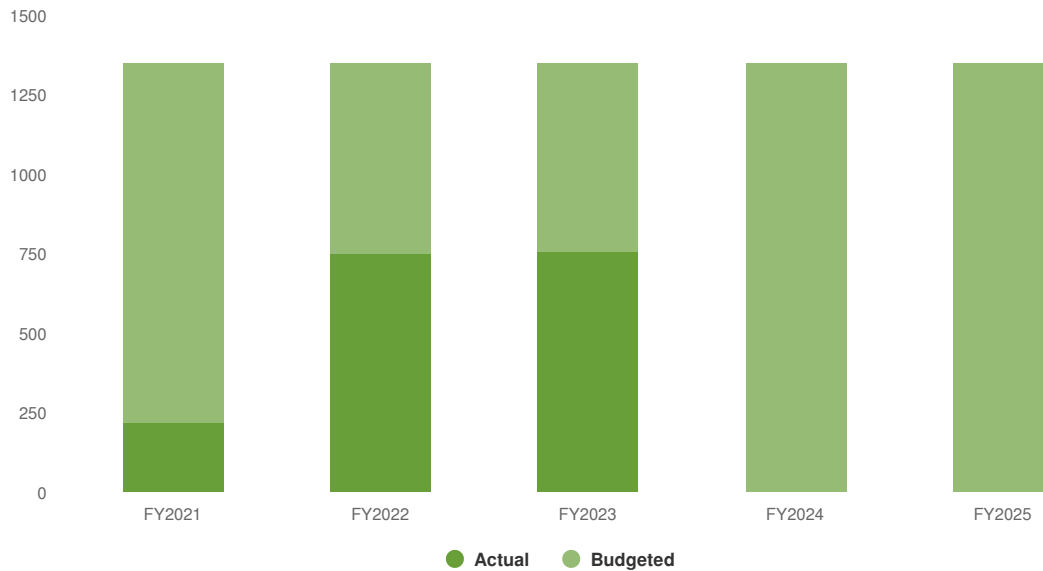


Vital Statistics - 414702

Expenditures Summary

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

Vital Statistics Proposed and Historical Budget vs. Actual



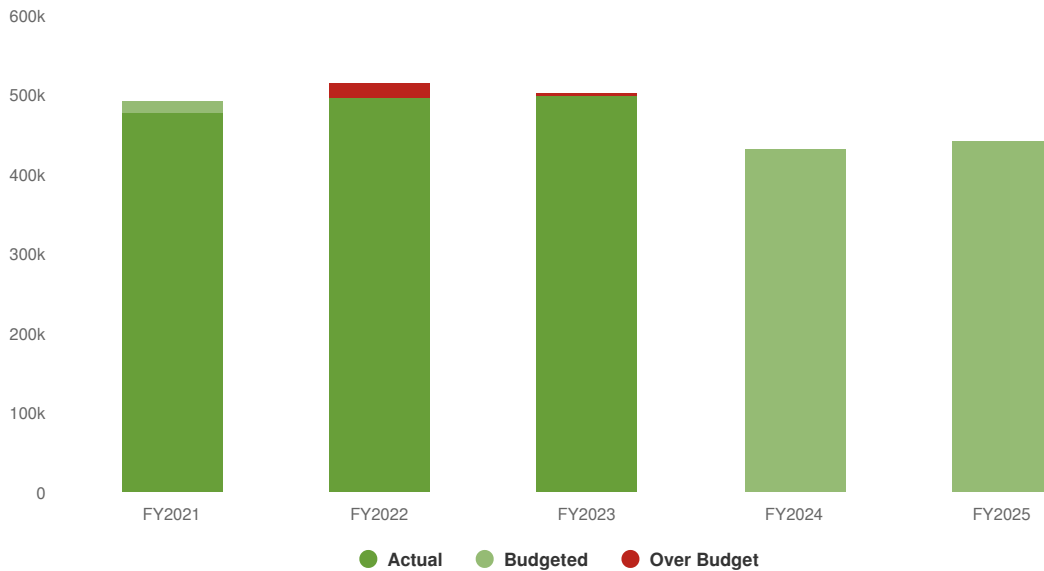
Town Hall - 419900

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

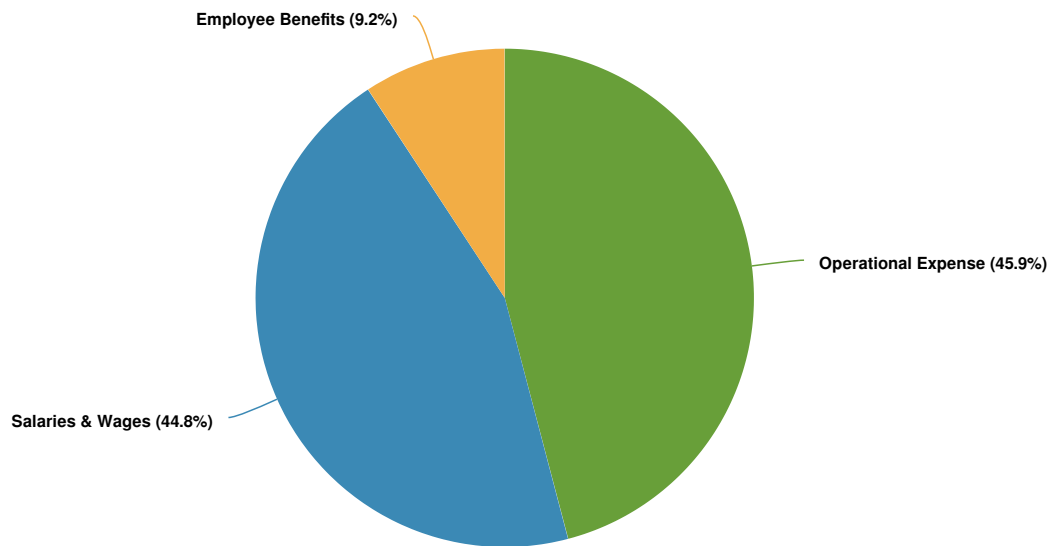
\$441,066 **\$9,256**
(2.14% vs. prior year)

Town Hall Proposed and Historical Budget vs. Actual

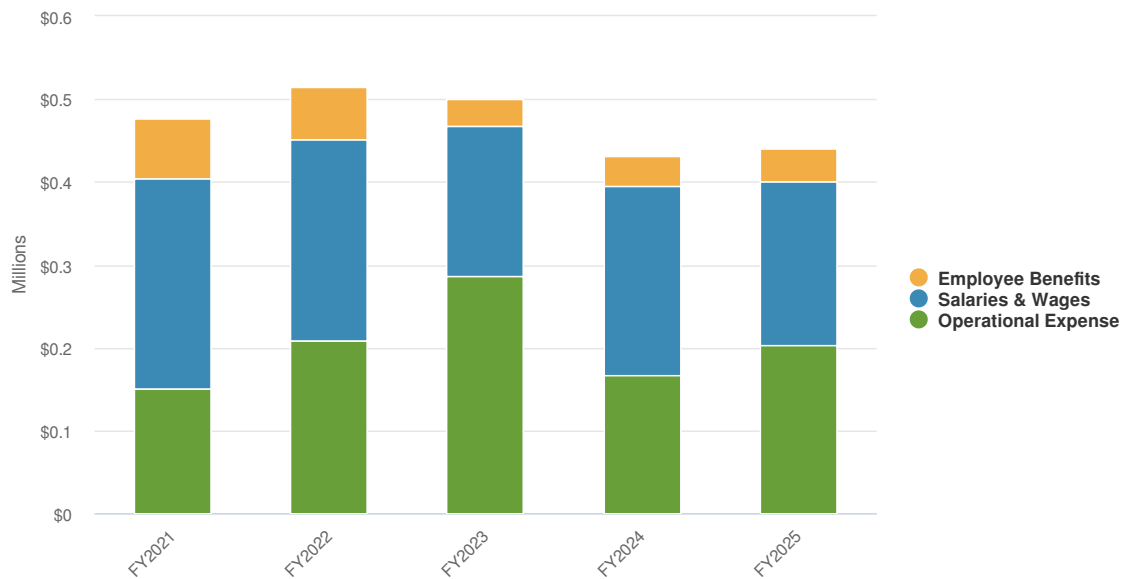


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$242,042	\$179,321	\$228,004	\$197,799	-\$30,205	-13.2%
OVERTIME	\$723	\$1,890	\$0	\$0	\$0	0%
ADVANCE PAY	\$1,031	\$0	\$0	\$0	\$0	0%
Total Salaries & Wages:	\$243,796	\$181,211	\$228,004	\$197,799	-\$30,205	-13.2%
Employee Benefits						
GROUP INSURANCE	\$194	\$0	\$313	\$313	\$0	0%
EMPLOYER SHARE SOCIAL SEC	\$17,332	\$12,734	\$17,442	\$17,427	-\$16	-0.1%
RETIREMENT CONTRIBUTIONS	\$7,193	\$0	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$11,244	\$10,090	\$8,550	\$13,235	\$4,685	54.8%
WORKERS' COMPENSATION	\$1,719	\$1,482	\$21	\$22	\$1	4.6%
HEALTH INSURANCE	\$25,259	\$8,386	\$8,736	\$8,327	-\$409	-4.7%
DENTAL INSURANCE	\$687	\$0	\$1,144	\$1,144	\$0	0%
OTHER EMPLOYEE BENEFITS	\$0	\$0	\$300	\$300	\$0	0%
Total Employee Benefits:	\$63,628	\$32,692	\$36,507	\$40,767	\$4,261	11.7%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$1,400	\$13,438	\$0	\$30,000	\$30,000	N/A
SEPTIC CLEANING/HAUL	\$540	\$840	\$300	\$300	\$0	0%
REPAIRS & MAINTENANCE	\$32,294	\$66,166	\$0	\$0	\$0	0%
BUILDING MAINTENANCE	\$49,155	\$66,798	\$40,000	\$40,000	\$0	0%
FIRE / SECURITY MAINTENAN	\$588	\$588	\$0	\$0	\$0	0%
HVAC MAINTENANCE	\$21,244	\$30,393	\$20,500	\$20,500	\$0	0%
RENTALS	\$2,266	\$0	\$500	\$0	-\$500	-100%
SUPPLIES	\$29,126	\$20,287	\$20,000	\$20,000	\$0	0%
GENERAL SUPPLIES	\$2,710	\$1,634	\$4,000	\$4,000	\$0	0%
NATURAL GAS	\$17,480	\$22,137	\$19,000	\$22,000	\$3,000	15.8%
ELECTRICITY	\$51,040	\$64,259	\$63,000	\$65,000	\$2,000	3.2%
BANK FEES		\$679		\$700	\$700	N/A
Total Operational Expense:	\$207,843	\$287,219	\$167,300	\$202,500	\$35,200	21%
Total Expense Objects:	\$515,267	\$501,122	\$431,811	\$441,066	\$9,256	2.1%



Treasurer - 413700



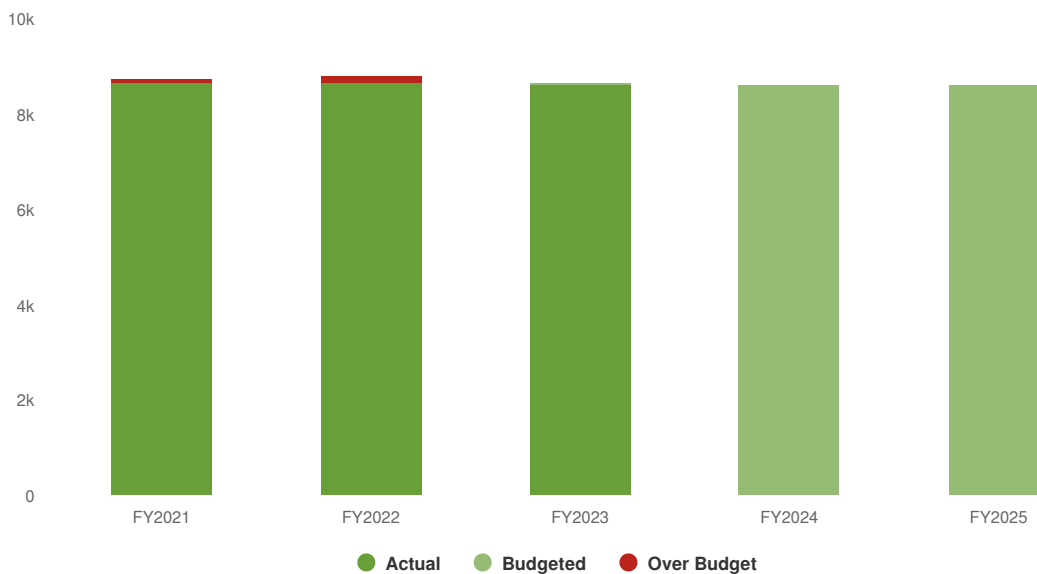
Barbara Labriola, Treasurer

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

Treasurer Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$8,164	\$8,000	\$8,000	\$8,000	\$0	0%
Total Salaries & Wages:	\$8,164	\$8,000	\$8,000	\$8,000	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$627	\$612	\$612	\$612	\$0	0%
WORKERS' COMPENSATION	\$23	\$19	\$19	\$19	\$0	1.1%
Total Employee Benefits:	\$650	\$631	\$631	\$631	\$0	0%
Total Expense Objects:	\$8,814	\$8,631	\$8,631	\$8,631	\$0	0%

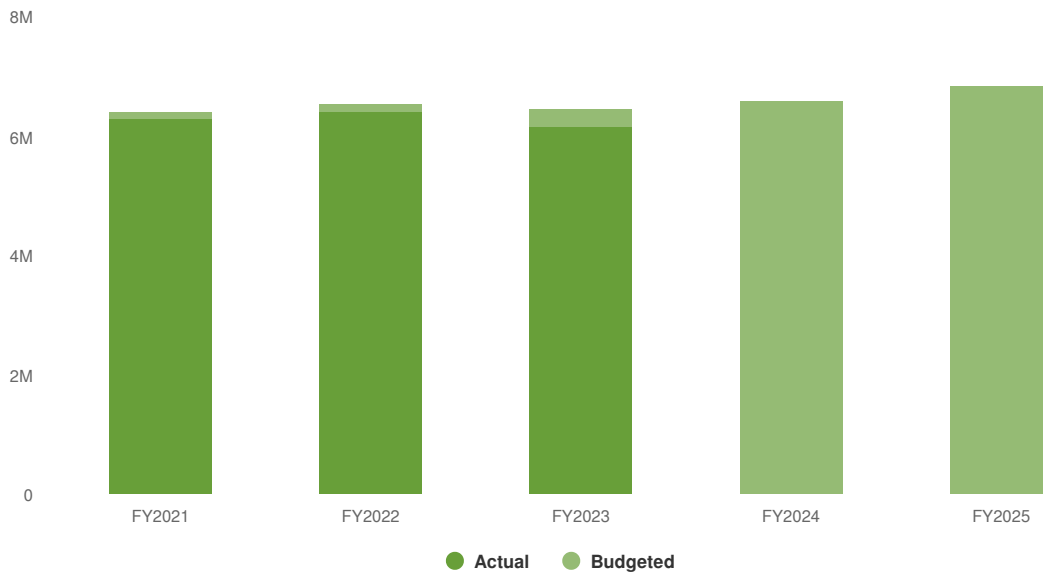


Public Safety

Expenditures Summary

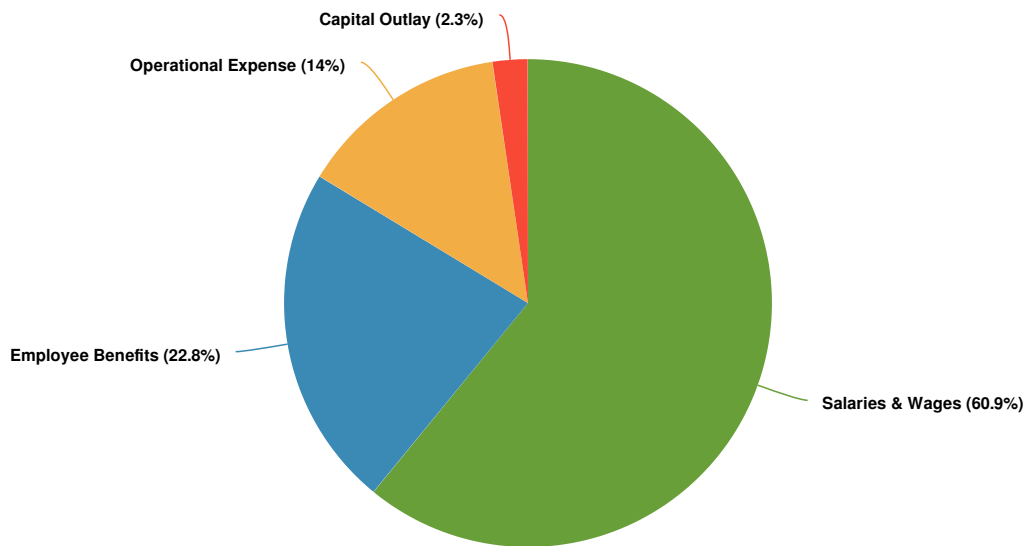
\$6,842,145 **\$244,950**
(3.71% vs. prior year)

Public Safety Proposed and Historical Budget vs. Actual

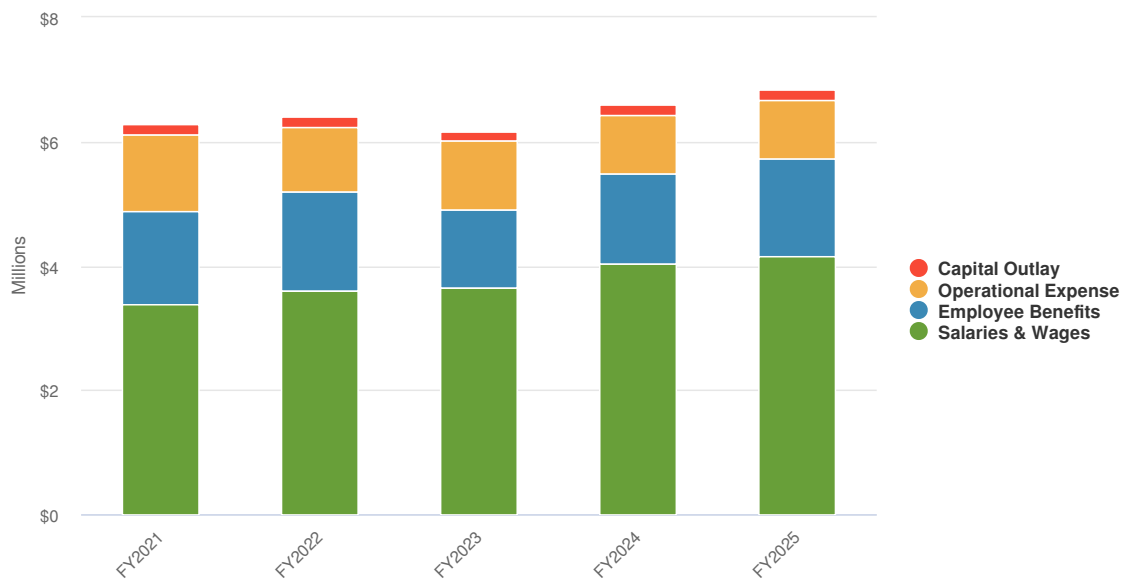


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures by Function

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expenditures						
Public Safety						
Police Department						
PD - Field Service						
REGULAR EMPLOYEES	\$2,156,751	\$2,111,069	\$2,395,452	\$2,434,435	\$38,983	1.6%
VACATION DAY COVERAGE	\$79,775	\$102,931	\$129,121	\$139,823	\$10,702	8.3%
ADDITIONAL HOURS	\$52,418	\$61,101	\$35,130	\$35,420	\$290	0.8%
EXTRA PERSONNEL	\$76,853	\$161,162	\$66,798	\$67,349	\$551	0.8%
PROFESSIONAL DEVELOPMENT	\$99,044	\$65,966	\$70,818	\$71,402	\$584	0.8%
SICK/INJURED	\$29,908	\$16,811	\$63,357	\$66,348	\$2,991	4.7%
SPECIAL ASSIGNMENT	\$6,041	\$6,472	\$23,256	\$23,447	\$191	0.8%
HOLIDAY REPLACEMENT	\$0	\$0	\$55,847	\$67,494	\$11,647	20.9%
GROUP INSURANCE	\$14,418	\$14,079	\$16,510	\$16,526	\$16	0.1%
EMPLOYER SHARE SOCIAL SEC	\$189,429	\$194,701	\$226,162	\$230,242	\$4,080	1.8%
RETIREMENT CONTRIBUTIONS	\$183,591	\$0	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$8,979	\$12,707	\$13,246	\$17,610	\$4,364	32.9%
WORKERS' COMPENSATION	\$0	-\$2,810	\$0	\$0	\$0	0%
HEALTH INSURANCE	\$394,144	\$375,065	\$417,350	\$484,154	\$66,804	16%
DENTAL INSURANCE	\$14,211	\$14,186	\$16,432	\$19,318	\$2,886	17.6%
LONGEVITY	\$13,500	\$12,100	\$13,100	\$11,000	-\$2,100	-16%
HOLIDAY PAYOUT	\$74,860	\$46,135	\$64,534	\$57,160	-\$7,374	-11.4%
DEGREE STIPEND	\$9,500	\$9,500	\$10,500	\$13,500	\$3,000	28.6%
K-9	\$15,000	\$16,242	\$21,666	\$22,316	\$650	3%
UNIFORM CLEANIN	\$83,043	\$36,346	\$35,340	\$34,749	-\$591	-1.7%
Total PD - Field Service:	\$3,501,465	\$3,253,763	\$3,674,618	\$3,812,293	\$137,675	3.7%
PD - Support Service						
REGULAR EMPLOYEES	\$490,558	\$565,537	\$610,231	\$624,290	\$14,059	2.3%
VACATION DAY COVERAGE	\$49,829	\$57,873	\$47,082	\$76,326	\$29,244	62.1%
ADDITIONAL HOURS	\$554	\$387	\$1,446	\$1,633	\$187	12.9%
EXTRA PERSONNEL	\$44,788	\$44,051	\$55,541	\$62,729	\$7,188	12.9%
PROFESSIONAL DEVELOPMENT	\$19,662	\$10,047	\$10,752	\$12,143	\$1,391	12.9%
SICK/INJURED	\$18,263	\$20,881	\$16,660	\$16,728	\$68	0.4%
SPECIAL ASSIGNMENT	\$6,106	\$3,386	\$1,871	\$2,113	\$242	12.9%
CLERICAL SUPPORT	\$70,141	\$67,559	\$67,373	\$69,057	\$1,684	2.5%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
COMMUNITY SERVICE OFFICER	\$20,233	\$22,500	\$17,187	\$17,622	\$435	2.5%
OVERTIME	\$0	\$283	\$0	\$0	\$0	0%
IT SUPPORT	\$59,214	\$54,526	\$55,889	\$57,286	\$1,397	2.5%
CUSTODIAL	\$53,763	\$28,256	\$53,919	\$55,499	\$1,580	2.9%
GROUP INSURANCE	\$3,719	\$4,182	\$4,680	\$4,731	\$51	1.1%
EMPLOYER SHARE SOCIAL SEC	\$64,715	\$68,442	\$73,413	\$77,179	\$3,766	5.1%
RETIREMENT CONTRIBUTIONS	\$31,331	\$0	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$20,420	\$18,838	\$21,631	\$21,800	\$169	0.8%
WORKERS' COMPENSATION	\$3	\$0	\$0	\$0	\$0	0%
HEALTH INSURANCE	\$55,462	\$68,661	\$94,811	\$84,053	-\$10,757	-11.3%
DENTAL INSURANCE	\$1,671	\$2,284	\$3,510	\$3,146	-\$364	-10.4%
HOLIDAY PAYOUT	\$8,839	\$9,082	\$10,197	\$10,425	\$228	2.2%
DEGREE STIPEND	\$2,750	\$2,500	\$2,500	\$3,000	\$500	20%
UNIFORM CLEANIN	\$1,787	\$1,869	\$12,612	\$12,612	\$0	0%
Total PD - Support Service:	\$1,023,808	\$1,051,144	\$1,161,305	\$1,212,372	\$51,067	4.4%
PD General Expenditures						
WORKERS' COMPENSATION	\$117,673	\$80,960	\$101,000	\$110,000	\$9,000	8.9%
OTHER EMPLOYEE BENEFITS	\$1,280	\$1,280	\$1,500	\$1,500	\$0	0%
UNIFORM CLEANIN	\$480	\$0	\$0	\$0	\$0	0%
LEGAL SERVICES	\$48,254	\$51,095	\$7,000	\$7,000	\$0	0%
SELECTION RECRUITMENT	\$2,286	\$6,232	\$2,000	\$7,000	\$5,000	250%
MEDICAL PHYSICALS	\$1,050	\$2,927	\$1,000	\$1,000	\$0	0%
OFFICIAL/ADMIN SERVICES	\$7,954	\$6,936	\$8,940	\$8,940	\$0	0%
PROFESSIONAL EDUCATIONAL	\$27,606	\$28,381	\$19,520	\$19,520	\$0	0%
CHIEF EXPENSES	\$679	\$1,401	\$1,700	\$1,700	\$0	0%
PRISONER CARE	\$162	\$193	\$1,000	\$1,000	\$0	0%
OSHA REQUIREMENTS	\$1,170	\$2,150	\$3,800	\$3,800	\$0	0%
FIRST RESPONDER MED EQUIP	\$6,847	\$9,013	\$9,800	\$9,800	\$0	0%
POLICE SERVICE INFO TECH	\$52,091	\$57,685	\$36,608	\$36,608	\$0	0%
POLICE SERVICE INVESTIGAT	\$3,740	\$2,776	\$7,500	\$7,500	\$0	0%
PD ACCOUNTABILITY MANDATE	\$2,800	\$920	\$2,491	\$2,491	\$0	0%
REPAIRS & MAINTENANCE	\$2,289	\$26,819	\$15,000	\$15,000	\$0	0%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
BUILDING MAINTENANCE	\$45,814	\$59,822	\$30,500	\$30,500	\$0	0%
WATER/SEWER	\$4,245	\$4,299	\$2,800	\$2,800	\$0	0%
RENTAL OF COMPUTER RELATE	\$19,859	\$20,053	\$12,900	\$12,900	\$0	0%
COMMUNICATIONS	\$51,558	\$60,137	\$53,050	\$53,050	\$0	0%
POSTAGE	\$2,320	\$1,433	\$2,500	\$2,500	\$0	0%
ADMIN SUPPLIES	\$12,423	\$10,198	\$9,250	\$9,250	\$0	0%
NATURAL GAS	\$11,822	\$8,877	\$7,500	\$7,500	\$0	0%
ELECTRICITY	\$47,097	\$60,161	\$50,000	\$50,000	\$0	0%
FUEL	\$40,000	\$12,301	\$40,000	\$40,000	\$0	0%
OTHER SUPPLIES	\$52,550	\$91,268	\$15,500	\$15,500	\$0	0%
TECHNOLOGY - RELATED HARD	\$9,847	\$0	\$10,000	\$10,000	\$0	0%
OTHER EQUIPMENT	\$89,804	\$89,804	\$89,804	\$89,804	\$0	0%
Total PD General Expenditures:	\$663,700	\$697,121	\$542,663	\$556,663	\$14,000	2.6%
Total Police Department:	\$5,188,973	\$5,002,028	\$5,378,586	\$5,581,328	\$202,742	3.8%
Fire Dept.						
REGULAR EMPLOYEES	\$31,892	\$15,600	\$6,300	\$6,300	\$0	0%
GROUP INSURANCE	\$116	\$0	\$0	\$0	\$0	0%
EMPLOYER SHARE SOCIAL SEC	\$1,437	\$0	\$482	\$482	\$0	0%
RETIREMENT CONTRIBUTIONS	\$3,194	\$0	\$0	\$0	\$0	0%
FD PENSION ADC	\$180,000	\$180,000	\$180,000	\$214,000	\$34,000	18.9%
WORKERS' COMPENSATION	\$882	\$24,206	\$24,206	\$24,206	\$0	0%
HEALTH INSURANCE	\$6,233	\$0	\$0	\$0	\$0	0%
DENTAL INSURANCE	\$244	\$0	\$0	\$0	\$0	0%
OTHER EMPLOYEE BENEFITS	\$24,135	\$23,741	\$22,800	\$22,800	\$0	0%
DISABILITY INSURANCE	\$3,699	\$3,813	\$3,820	\$3,820	\$0	0%
PURCHASED PROFESSIONAL SE	\$25,047	\$23,587	\$22,680	\$22,680	\$0	0%
PROFESSIONAL EDUCATIONAL	\$19,667	\$20,589	\$22,000	\$22,000	\$0	0%
UTILITY SERVICES	\$8,530	\$8,629	\$7,850	\$7,850	\$0	0%
SEPTIC CLEANING/HAUL	\$644	\$715	\$295	\$295	\$0	0%
CLEANING SERVICES	\$0	\$0	\$20,000	\$20,000	\$0	0%
REPAIRS & MAINTENANCE	\$13,147	\$11,052	\$13,500	\$13,500	\$0	0%
BUILDING MAINTENANCE	\$12,840	\$7,247	\$9,500	\$9,500	\$0	0%
FIRE / SECURITY MAINTENAN	\$2,965	\$7,482	\$3,000	\$3,000	\$0	0%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
VEHICLE REPAIR	\$53,941	\$79,115	\$59,800	\$59,800	\$0	0%
HVAC MAINTENANCE	\$155	\$0	\$1,205	\$1,205	\$0	0%
WATER/SEWER	\$1,360	\$1,655	\$1,400	\$1,400	\$0	0%
OTHER PURCHASED SERVICES	\$1,313	\$0	\$0	\$0	\$0	0%
SUPPLIES	\$8,500	\$8,500	\$8,500	\$8,500	\$0	0%
GENERAL SUPPLIES	\$627	\$1,409	\$2,750	\$2,750	\$0	0%
ADMIN SUPPLIES	\$25,811	\$21,842	\$23,450	\$23,450	\$0	0%
FD - EQUIPMENT SUPPLIES	\$37,665	\$30,557	\$35,400	\$35,400	\$0	0%
NATURAL GAS	\$5,996	\$5,666	\$7,500	\$7,500	\$0	0%
ELECTRICITY	\$15,568	\$18,620	\$18,860	\$18,860	\$0	0%
FUEL	\$23,694	\$28,250	\$18,650	\$18,650	\$0	0%
SUPPLIES - TECHNOLOGY REL	\$1,338	\$3,840	\$3,000	\$3,000	\$0	0%
EQUIPMENT	\$86,272	\$59,623	\$60,000	\$60,000	\$0	0%
DUES & FEES	\$280	\$200	\$700	\$700	\$0	0%
Total Fire Dept.:	\$597,192	\$585,938	\$577,648	\$611,648	\$34,000	5.9%
Tree Warden						
REGULAR EMPLOYEES	\$9,000	\$9,000	\$9,000	\$10,500	\$1,500	16.7%
EMPLOYER SHARE SOCIAL SEC	\$689	\$689	\$689	\$689	\$0	0%
WORKERS' COMPENSATION	\$425	\$0	\$0	\$0	\$0	0%
LAWN CARE	\$53,379	\$41,978	\$42,000	\$42,000	\$0	0%
OTHER SUPPLIES	\$120	\$3,689	\$4,000	\$4,000	\$0	0%
Total Tree Warden:	\$63,613	\$55,356	\$55,689	\$57,189	\$1,500	2.7%
Building						
REGULAR EMPLOYEES	\$95,042	\$96,572	\$98,619	\$100,697	\$2,078	2.1%
OVERTIME	\$794	\$207	\$1,500	\$1,500	\$0	0%
GROUP INSURANCE	\$676	\$692	\$713	\$728	\$15	2.1%
EMPLOYER SHARE SOCIAL SEC	\$6,971	\$7,148	\$7,659	\$7,818	\$159	2.1%
DEFINED CONTRIBUTION ER	\$7,487	\$7,661	\$7,890	\$8,056	\$166	2.1%
WORKERS' COMPENSATION	\$4,425	\$3,282	\$3,809	\$3,263	-\$546	-14.3%
HEALTH INSURANCE	\$20,450	\$12,017	\$10,885	\$10,781	-\$104	-1%
DENTAL INSURANCE	\$856	\$447	\$390	\$416	\$26	6.7%
PROFESSIONAL EDUCATIONAL	\$74	\$78	\$500	\$500	\$0	0%
DATA PROCESSING AND CODIN	\$0	\$0	\$600	\$600	\$0	0%
VEHICLE REPAIR	\$44	\$1,000	\$2,500	\$2,500	\$0	0%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
COMMUNICATIONS	\$1,129	\$1,128	\$1,000	\$1,000	\$0	0%
GENERAL SUPPLIES	\$5,957	\$2,209	\$2,700	\$2,700	\$0	0%
FUEL	\$974	\$1,108	\$1,400	\$1,400	\$0	0%
DUES & FEES	\$0	\$0	\$200	\$200	\$0	0%
Total Building:	\$144,879	\$133,549	\$140,364	\$142,158	\$1,794	1.3%
Animal Control						
ADMIN SUPPLIES	\$25,000	\$20,000	\$20,000	\$20,000	\$0	0%
Total Animal Control:	\$25,000	\$20,000	\$20,000	\$20,000	\$0	0%
Marine Patrol						
REGULAR EMPLOYEES	\$10,819	\$9,831	\$39,800	\$42,403	\$2,603	6.5%
OVERTIME	\$14,011	\$11,866	\$0	\$0	\$0	0%
EMPLOYER SHARE SOCIAL SEC	\$1,877	\$1,636	\$3,045	\$3,244	\$199	6.5%
WORKERS' COMPENSATION	\$895	\$410	\$410	\$410	\$0	0%
PURCHASED PROFESSIONAL SE	\$3,450	\$0	\$0	\$0	\$0	0%
PURCHASED PROPERTY SERVIC	\$0	\$3,450	\$3,450	\$3,450	\$0	0%
REPAIRS & MAINTENANCE	\$12,691	\$5,565	\$9,000	\$9,000	\$0	0%
FUEL	\$3,187	\$3,164	\$7,022	\$7,022	\$0	0%
Total Marine Patrol:	\$46,930	\$35,922	\$62,727	\$65,529	\$2,802	4.5%
Fire Marshal						
REGULAR EMPLOYEES	\$84,889	\$87,541	\$88,809	\$90,680	\$1,871	2.1%
OVERTIME	\$913	\$513	\$1,500	\$1,500	\$0	0%
GROUP INSURANCE	\$611	\$624	\$642	\$656	\$14	2.1%
EMPLOYER SHARE SOCIAL SEC	\$6,788	\$7,003	\$7,062	\$7,205	\$143	2%
DEFINED CONTRIBUTION ER	\$6,764	\$6,907	\$7,105	\$7,254	\$149	2.1%
WORKERS' COMPENSATION	\$3,997	\$3,283	\$3,427	\$2,938	-\$489	-14.3%
HEALTH INSURANCE	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0%
OTHER EMPLOYEE BENEFITS	\$0	\$0	\$2,000	\$2,000	\$0	0%
PROFESSIONAL EDUCATIONAL	\$365	\$600	\$1,500	\$1,500	\$0	0%
OTHER PROFESSIONAL/TECH S	\$1,521	\$1,250	\$2,300	\$2,300	\$0	0%
OTHER TECHNICAL SERVICES	\$8,330	\$5,900	\$6,600	\$6,600	\$0	0%
FIRE / SECURITY MAINTENAN	\$17,270	\$10,951	\$19,695	\$19,695	\$0	0%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
VEHICLE REPAIR	\$2,950	\$4,997	\$4,000	\$4,000	\$0	0%
OTHER PURCHASED SERVICES	\$3,499	\$15	\$1,300	\$1,300	\$0	0%
COMMUNICATIONS	\$792	\$711	\$1,300	\$1,300	\$0	0%
POSTAGE	\$0	\$0	\$200	\$200	\$0	0%
PRINTING & BINDING	\$0	\$0	\$100	\$100	\$0	0%
GENERAL SUPPLIES	\$1,250	\$31	\$1,500	\$1,500	\$0	0%
ADMIN SUPPLIES	\$174	\$150	\$2,300	\$2,300	\$0	0%
FUEL	\$3,786	\$3,546	\$3,200	\$3,200	\$0	0%
DUES & FEES	\$25	\$1,753	\$1,000	\$1,000	\$0	0%
Total Fire Marshal:	\$145,924	\$137,775	\$157,540	\$159,228	\$1,688	1.1%
Emergency Mangement						
REGULAR EMPLOYEES	\$12,547	\$12,862	\$13,117	\$13,511	\$394	3%
EMPLOYER SHARE SOCIAL SEC	\$747	\$853	\$1,003	\$1,034	\$30	3%
WORKERS' COMPENSATION	\$34	\$31	\$0	\$0	\$0	0%
PURCHASED PROFESSIONAL SE	\$88,911	\$94,924	\$73,000	\$73,000	\$0	0%
OFFICIAL/ADMIN SERVICES	\$0	\$0	\$1,900	\$1,900	\$0	0%
PROFESSIONAL EDUCATIONAL	\$0	\$118	\$500	\$500	\$0	0%
TECHNOLOGY RELATED REPAIR	\$2,492	\$1,578	\$24,000	\$24,000	\$0	0%
COMMUNICATIONS	\$54,530	\$57,222	\$40,000	\$40,000	\$0	0%
SUPPLIES	\$401	\$457	\$1,850	\$1,850	\$0	0%
GENERAL SUPPLIES	\$0	\$0	\$50	\$50	\$0	0%
ADMIN SUPPLIES	\$23,153	\$14,247	\$33,381	\$33,381	\$0	0%
ELECTRICITY	\$8,509	\$11,174	\$8,225	\$8,225	\$0	0%
BOTTLED GAS	\$5,820	\$6,059	\$7,000	\$7,000	\$0	0%
BOOKS AND PERIODICALS	\$0	\$0	\$150	\$150	\$0	0%
DUES & FEES	\$19	\$175	\$465	\$465	\$0	0%
Total Emergency Mangement:	\$197,163	\$199,700	\$204,641	\$205,066	\$424	0.2%
Total Public Safety:	\$6,409,674	\$6,170,268	\$6,597,195	\$6,842,145	\$244,950	3.7%
Total Expenditures:	\$6,409,674	\$6,170,268	\$6,597,195	\$6,842,145	\$244,950	3.7%



Building - 421300



Thomas Makowicki, Building Official

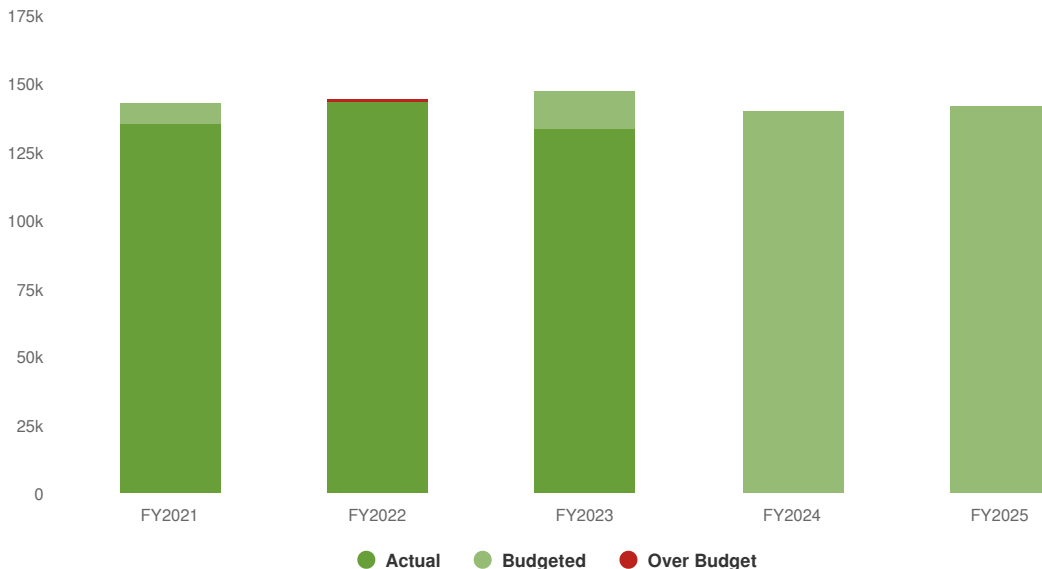
The Town of Old Saybrook Building Department reviews applications for new structures, additions, and alternations proposed to be constructed within the Town. The State of Connecticut requires the building official to determine if construction meets the minimum standard of the State Building Code.

ACCOMPLISHMENTS	OBJECTIVES
<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. 1859 Inspections performed Permit Revenues totaled \$387,856. 	<ul style="list-style-type: none"> Continue to improve communication and coordination between Fire Marshal, Zoning and Assessor's Offices in dealing with the Building Department. Continue fine-tuning workplace efficiency within <i>Municipity</i> software, e.g., permit grouping and contact syncing with <i>Vision</i> software Incorporating code changes into the Town's building practices Continue to work toward online access for permit applications.

Expenditures Summary

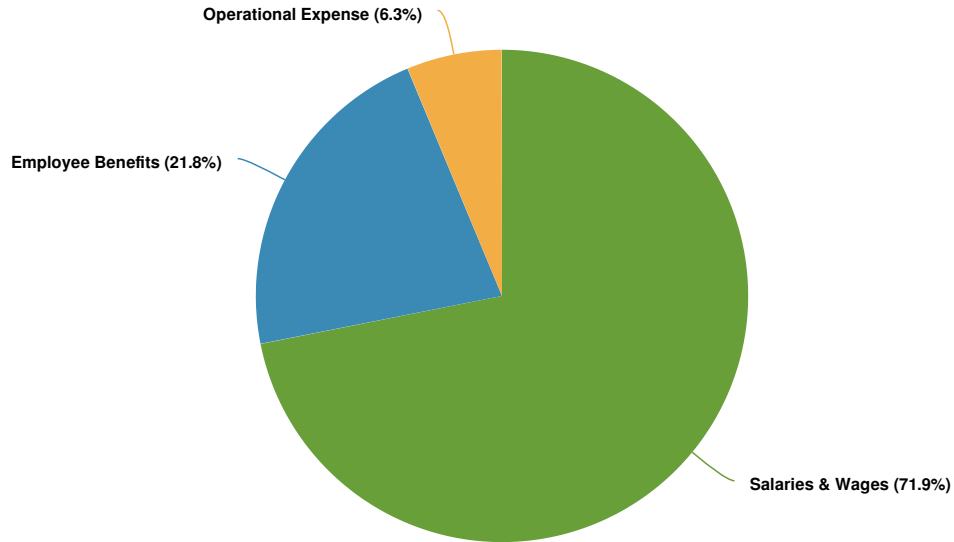
\$142,158 **\$1,794**
(1.28% vs. prior year)

Building Proposed and Historical Budget vs. Actual

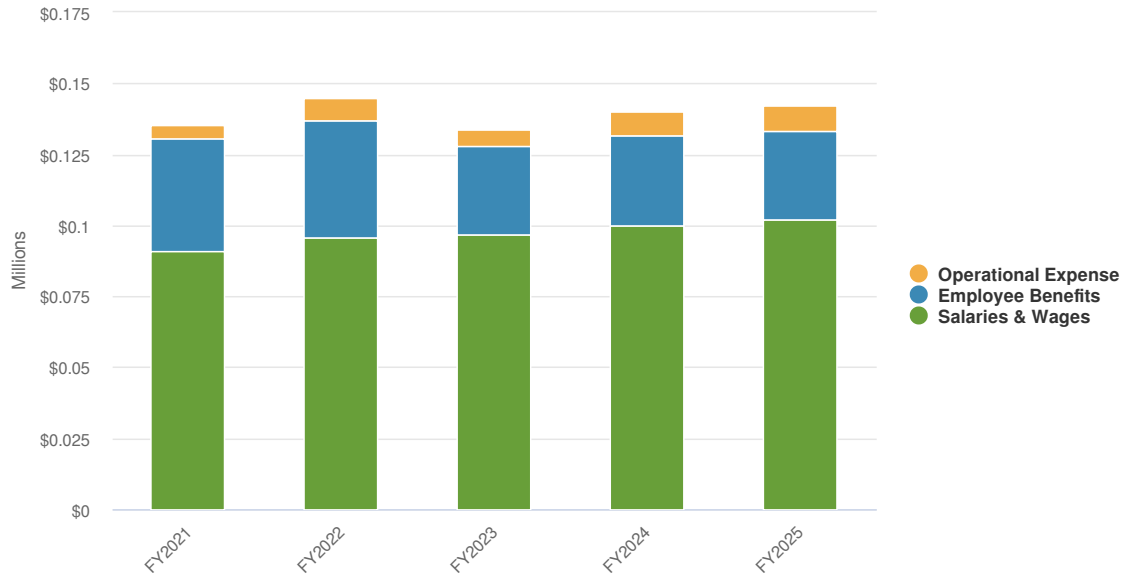


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 Dept Request (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$95,042	\$96,572	\$98,619	\$100,697	\$2,078	2.1%
OVERTIME	\$794	\$207	\$1,500	\$1,500	\$0	0%
Total Salaries & Wages:	\$95,836	\$96,779	\$100,119	\$102,197	\$2,078	2.1%
Employee Benefits						
GROUP INSURANCE	\$676	\$692	\$713	\$728	\$15	2.1%
EMPLOYER SHARE SOCIAL SEC	\$6,971	\$7,148	\$7,659	\$7,818	\$159	2.1%
DEFINED CONTRIBUTION ER	\$7,487	\$7,661	\$7,890	\$8,056	\$166	2.1%
WORKERS' COMPENSATION	\$4,425	\$3,282	\$3,809	\$3,263	-\$546	-14.3%
HEALTH INSURANCE	\$20,450	\$12,017	\$10,885	\$10,781	-\$104	-1%
DENTAL INSURANCE	\$856	\$447	\$390	\$416	\$26	6.7%
Total Employee Benefits:	\$40,865	\$31,247	\$31,346	\$31,061	-\$284	-0.9%
Operational Expense						
PROFESSIONAL EDUCATIONAL	\$74	\$78	\$500	\$500	\$0	0%
DATA PROCESSING AND CODIN	\$0	\$0	\$600	\$600	\$0	0%
VEHICLE REPAIR	\$44	\$1,000	\$2,500	\$2,500	\$0	0%
COMMUNICATIONS	\$1,129	\$1,128	\$1,000	\$1,000	\$0	0%
GENERAL SUPPLIES	\$5,957	\$2,209	\$2,700	\$2,700	\$0	0%
FUEL	\$974	\$1,108	\$1,400	\$1,400	\$0	0%
DUES & FEES	\$0	\$0	\$200	\$200	\$0	0%
Total Operational Expense:	\$8,178	\$5,523	\$8,900	\$8,900	\$0	0%
Total Expense Objects:	\$144,879	\$133,549	\$140,364	\$142,158	\$1,794	1.3%



Fire Department - 420300



Joseph Johnson, Fire Chief

The OSFD is organized through volunteer members. The Town provides general funds for equipment, building and other supplies needed to support firefighting needs. The department has 86 active volunteer members and provides mutual aid to surrounding towns, including East Lyme and Niantic, as part of the Rapid Intervention Team. OSFD was requested twice for responses out of the New Haven Region to assist the State DEEP. As noted in past years, firefighter cancer-causing carcinogens are being monitored through the National Fire Incident Reporting System for 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 fund 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. There is an equipment washer that cleans firefighting equipment (helmets, boots, SCBA) quicker, safer, and cleaner than the current system. The washer is installed and operational. With assistance from Town Hall, OSFD has been able to secure funds to purchase new Dual Band portable radios. Many towns around us have started the process of moving to the Statewide P25 Radio System. These portable radios will let us communicate with our mutual aid partners on the new system, while enhancing our own system with capabilities that will be with us for many years to come.

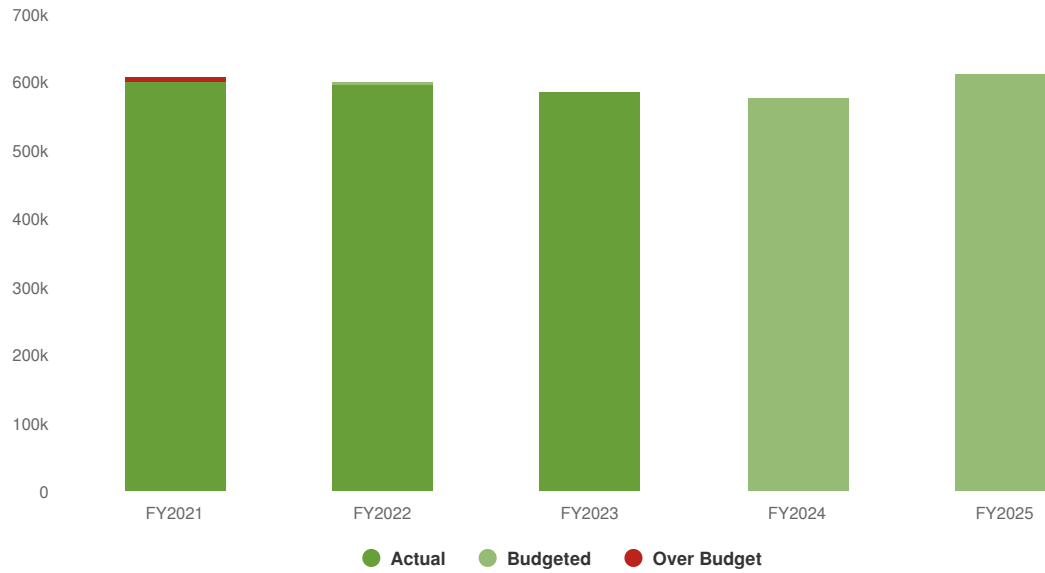
ACCOMPLISHMENTS	OBJECTIVES
<ul style="list-style-type: none">• Equipment washer for SCBA, Helmets, and Gloves was installed.• Maintenance of apparatus has been a top priority.• Added hydrants, properties, permits to the ESO System.• 100th Year of Volunteer Service to the Town in 2024.	<ul style="list-style-type: 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.• Put in service new P25 Portable Radios.

Expenditures Summary

\$611,648 **\$34,000**
(5.89% vs. prior year)

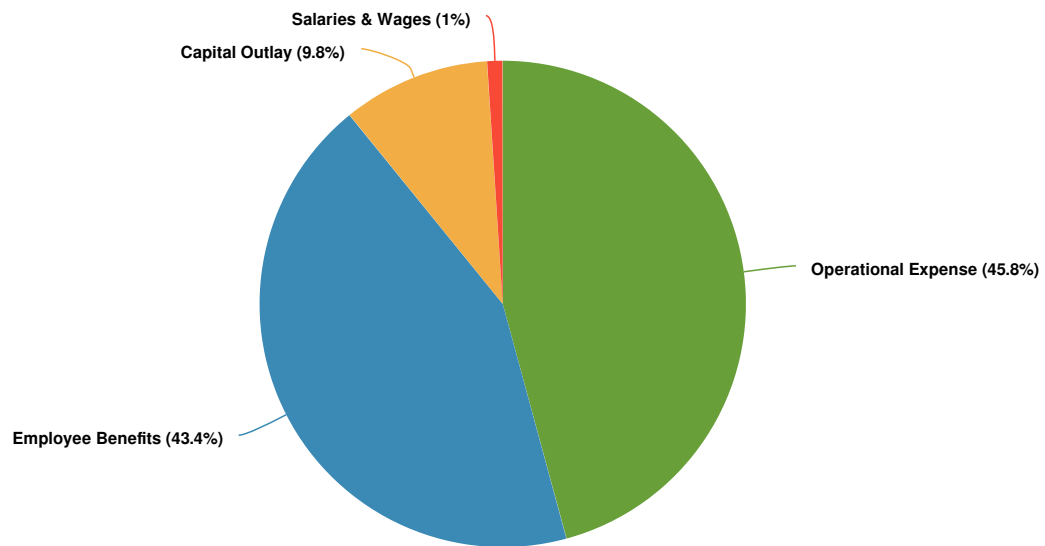


Fire Department Proposed and Historical Budget vs. Actual

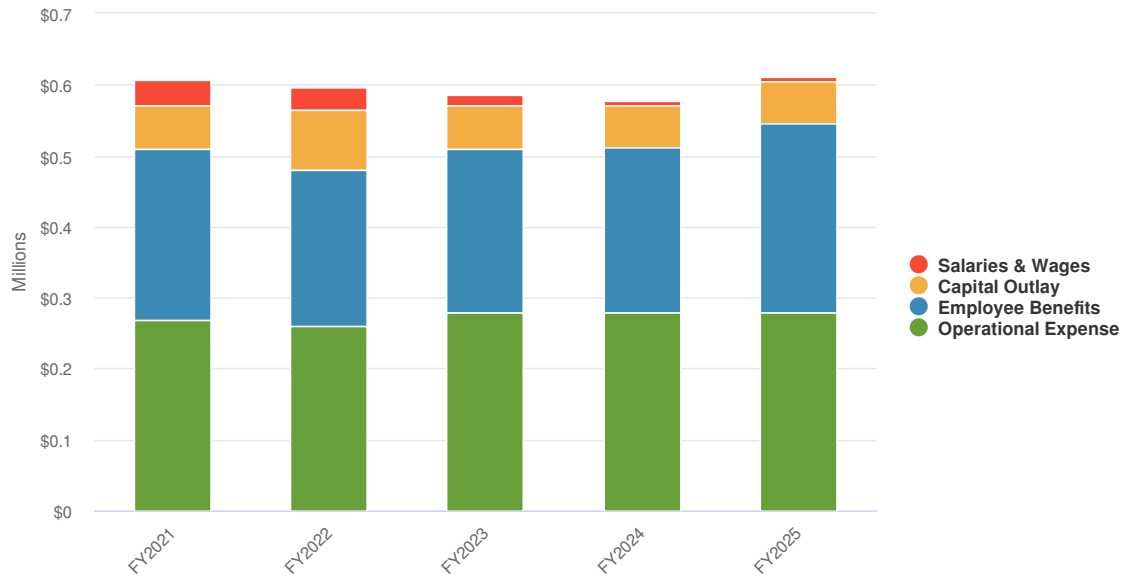


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$31,892	\$15,600	\$6,300	\$6,300	\$0	0%
Total Salaries & Wages:	\$31,892	\$15,600	\$6,300	\$6,300	\$0	0%
Employee Benefits						
GROUP INSURANCE	\$116	\$0	\$0	\$0	\$0	0%
EMPLOYER SHARE SOCIAL SEC	\$1,437	\$0	\$482	\$482	\$0	0%
RETIREMENT CONTRIBUTIONS	\$3,194	\$0	\$0	\$0	\$0	0%
FD PENSION ADC	\$180,000	\$180,000	\$180,000	\$214,000	\$34,000	18.9%
WORKERS' COMPENSATION	\$882	\$24,206	\$24,206	\$24,206	\$0	0%
HEALTH INSURANCE	\$6,233	\$0	\$0	\$0	\$0	0%
DENTAL INSURANCE	\$244	\$0	\$0	\$0	\$0	0%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
OTHER EMPLOYEE BENEFITS	\$24,135	\$23,741	\$22,800	\$22,800	\$0	0%
DISABILITY INSURANCE	\$3,699	\$3,813	\$3,820	\$3,820	\$0	0%
Total Employee Benefits:	\$219,940	\$231,760	\$231,308	\$265,308	\$34,000	14.7%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$25,047	\$23,587	\$22,680	\$22,680	\$0	0%
PROFESSIONAL EDUCATIONAL	\$19,667	\$20,589	\$22,000	\$22,000	\$0	0%
UTILITY SERVICES	\$8,530	\$8,629	\$7,850	\$7,850	\$0	0%
SEPTIC CLEANING/HAUL	\$644	\$715	\$295	\$295	\$0	0%
CLEANING SERVICES	\$0	\$0	\$20,000	\$20,000	\$0	0%
REPAIRS & MAINTENANCE	\$13,147	\$11,052	\$13,500	\$13,500	\$0	0%
BUILDING MAINTENANCE	\$12,840	\$7,247	\$9,500	\$9,500	\$0	0%
FIRE / SECURITY MAINTENAN	\$2,965	\$7,482	\$3,000	\$3,000	\$0	0%
VEHICLE REPAIR	\$53,941	\$79,115	\$59,800	\$59,800	\$0	0%
HVAC MAINTENANCE	\$155	\$0	\$1,205	\$1,205	\$0	0%
WATER/SEWER	\$1,360	\$1,655	\$1,400	\$1,400	\$0	0%
OTHER PURCHASED SERVICES	\$1,313	\$0	\$0	\$0	\$0	0%
SUPPLIES	\$8,500	\$8,500	\$8,500	\$8,500	\$0	0%
GENERAL SUPPLIES	\$627	\$1,409	\$2,750	\$2,750	\$0	0%
ADMIN SUPPLIES	\$25,811	\$21,842	\$23,450	\$23,450	\$0	0%
FD - EQUIPMENT SUPPLIES	\$37,665	\$30,557	\$35,400	\$35,400	\$0	0%
NATURAL GAS	\$5,996	\$5,666	\$7,500	\$7,500	\$0	0%
ELECTRICITY	\$15,568	\$18,620	\$18,860	\$18,860	\$0	0%
FUEL	\$23,694	\$28,250	\$18,650	\$18,650	\$0	0%
SUPPLIES - TECHNOLOGY REL	\$1,338	\$3,840	\$3,000	\$3,000	\$0	0%
DUES & FEES	\$280	\$200	\$700	\$700	\$0	0%
Total Operational Expense:	\$259,088	\$278,955	\$280,040	\$280,040	\$0	0%
Capital Outlay						
EQUIPMENT	\$86,272	\$59,623	\$60,000	\$60,000	\$0	0%
Total Capital Outlay:	\$86,272	\$59,623	\$60,000	\$60,000	\$0	0%
Total Expense Objects:	\$597,192	\$585,938	\$577,648	\$611,648	\$34,000	5.9%



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.

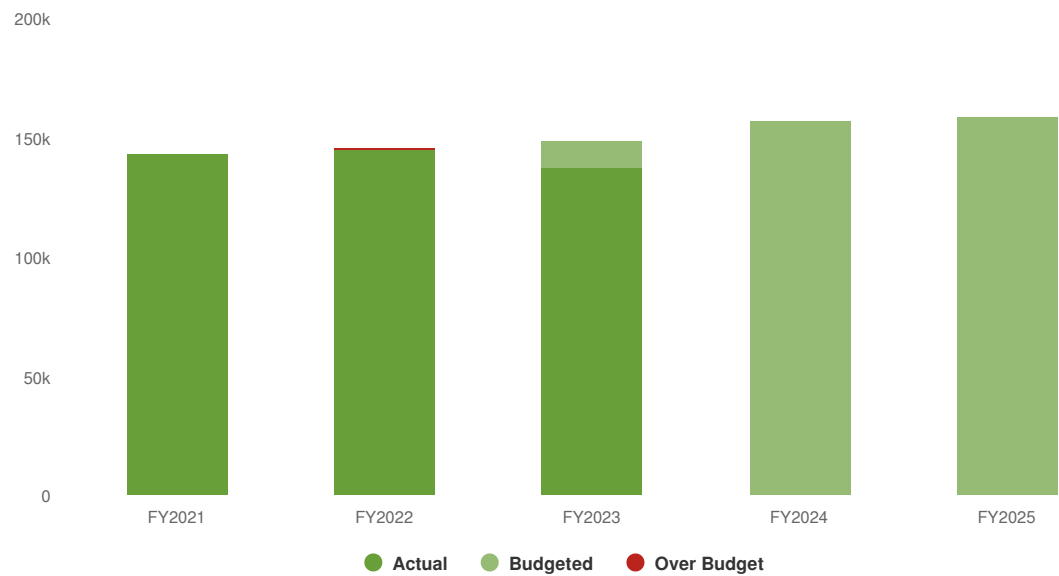
Expenditures Summary

\$159,228

\$1,688

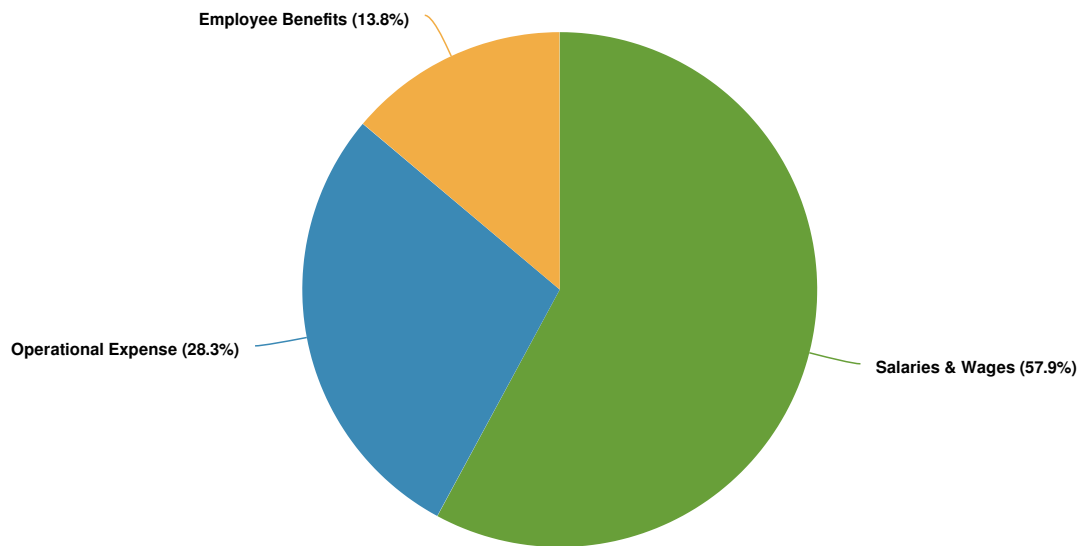
(1.07% vs. prior year)

Fire Marshal Proposed and Historical Budget vs. Actual

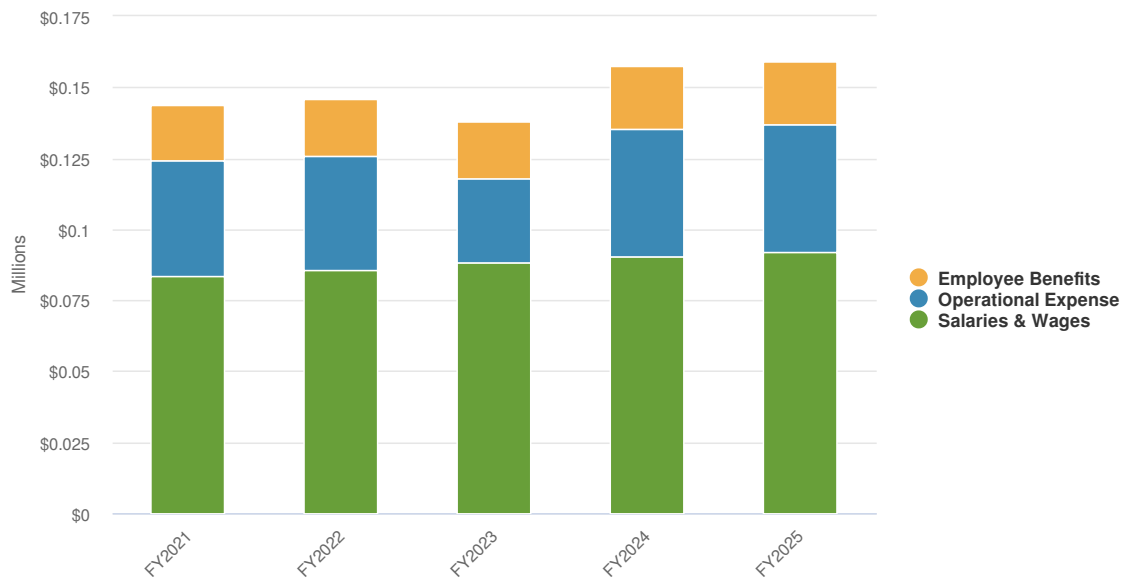


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$84,889	\$87,541	\$88,809	\$90,680	\$1,871	2.1%
OVERTIME	\$913	\$513	\$1,500	\$1,500	\$0	0%
Total Salaries & Wages:	\$85,802	\$88,054	\$90,309	\$92,180	\$1,871	2.1%
Employee Benefits						
GROUP INSURANCE	\$611	\$624	\$642	\$656	\$14	2.1%
EMPLOYER SHARE SOCIAL SEC	\$6,788	\$7,003	\$7,062	\$7,205	\$143	2%
DEFINED CONTRIBUTION ER	\$6,764	\$6,907	\$7,105	\$7,254	\$149	2.1%
WORKERS' COMPENSATION	\$3,997	\$3,283	\$3,427	\$2,938	-\$489	-14.3%
HEALTH INSURANCE	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0%
OTHER EMPLOYEE BENEFITS	\$0	\$0	\$2,000	\$2,000	\$0	0%
Total Employee Benefits:	\$20,160	\$19,817	\$22,236	\$22,053	-\$183	-0.8%
Operational Expense						
PROFESSIONAL EDUCATIONAL	\$365	\$600	\$1,500	\$1,500	\$0	0%
OTHER PROFESSIONAL/TECH S	\$1,521	\$1,250	\$2,300	\$2,300	\$0	0%
OTHER TECHNICAL SERVICES	\$8,330	\$5,900	\$6,600	\$6,600	\$0	0%
FIRE / SECURITY MAINTENAN	\$17,270	\$10,951	\$19,695	\$19,695	\$0	0%
VEHICLE REPAIR	\$2,950	\$4,997	\$4,000	\$4,000	\$0	0%
OTHER PURCHASED SERVICES	\$3,499	\$15	\$1,300	\$1,300	\$0	0%
COMMUNICATIONS	\$792	\$711	\$1,300	\$1,300	\$0	0%
POSTAGE	\$0	\$0	\$200	\$200	\$0	0%
PRINTING & BINDING	\$0	\$0	\$100	\$100	\$0	0%
GENERAL SUPPLIES	\$1,250	\$31	\$1,500	\$1,500	\$0	0%
ADMIN SUPPLIES	\$174	\$150	\$2,300	\$2,300	\$0	0%
FUEL	\$3,786	\$3,546	\$3,200	\$3,200	\$0	0%
DUES & FEES	\$25	\$1,753	\$1,000	\$1,000	\$0	0%
Total Operational Expense:	\$39,962	\$29,904	\$44,995	\$44,995	\$0	0%
Total Expense Objects:	\$145,924	\$137,775	\$157,540	\$159,228	\$1,688	1.1%



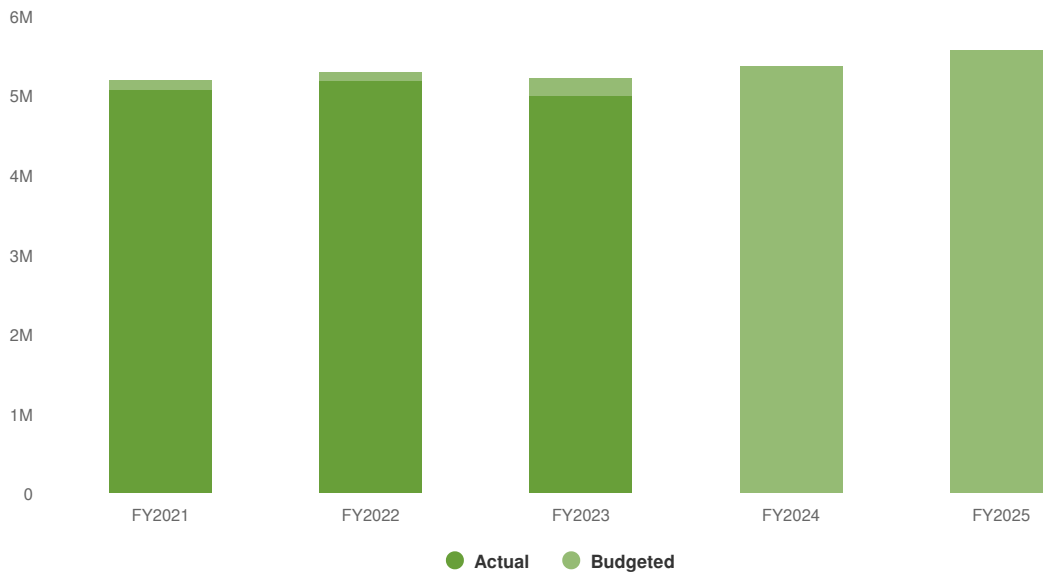
Police Services

Michael A. Spera, Chief of Police

Expenditures Summary

\$5,581,328 **\$202,742**
(3.77% vs. prior year)

Police Services Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expenditures						
Public Safety						
Police Department						
PD - Field Service						
REGULAR EMPLOYEES	\$2,156,751	\$2,111,069	\$2,395,452	\$2,434,435	\$38,983	1.6%
VACATION DAY COVERAGE	\$79,775	\$102,931	\$129,121	\$139,823	\$10,702	8.3%
ADDITIONAL HOURS	\$52,418	\$61,101	\$35,130	\$35,420	\$290	0.8%
EXTRA PERSONNEL	\$76,853	\$161,162	\$66,798	\$67,349	\$551	0.8%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
PROFESSIONAL DEVELOPMENT	\$99,044	\$65,966	\$70,818	\$71,402	\$584	0.8%
SICK/INJURED	\$29,908	\$16,811	\$63,357	\$66,348	\$2,991	4.7%
SPECIAL ASSIGNMENT	\$6,041	\$6,472	\$23,256	\$23,447	\$191	0.8%
HOLIDAY REPLACEMENT	\$0	\$0	\$55,847	\$67,494	\$11,647	20.9%
GROUP INSURANCE	\$14,418	\$14,079	\$16,510	\$16,526	\$16	0.1%
EMPLOYER SHARE SOCIAL SEC	\$189,429	\$194,701	\$226,162	\$230,242	\$4,080	1.8%
RETIREMENT CONTRIBUTIONS	\$183,591	\$0	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$8,979	\$12,707	\$13,246	\$17,610	\$4,364	32.9%
WORKERS' COMPENSATION	\$0	-\$2,810	\$0	\$0	\$0	0%
HEALTH INSURANCE	\$394,144	\$375,065	\$417,350	\$484,154	\$66,804	16%
DENTAL INSURANCE	\$14,211	\$14,186	\$16,432	\$19,318	\$2,886	17.6%
LONGEVITY	\$13,500	\$12,100	\$13,100	\$11,000	-\$2,100	-16%
HOLIDAY PAYOUT	\$74,860	\$46,135	\$64,534	\$57,160	-\$7,374	-11.4%
DEGREE STIPEND	\$9,500	\$9,500	\$10,500	\$13,500	\$3,000	28.6%
K-9	\$15,000	\$16,242	\$21,666	\$22,316	\$650	3%
UNIFORM CLEANIN	\$83,043	\$36,346	\$35,340	\$34,749	-\$591	-1.7%
Total PD - Field Service:	\$3,501,465	\$3,253,763	\$3,674,618	\$3,812,293	\$137,675	3.7%
PD - Support Service						
REGULAR EMPLOYEES	\$490,558	\$565,537	\$610,231	\$624,290	\$14,059	2.3%
VACATION DAY COVERAGE	\$49,829	\$57,873	\$47,082	\$76,326	\$29,244	62.1%
ADDITIONAL HOURS	\$554	\$387	\$1,446	\$1,633	\$187	12.9%
EXTRA PERSONNEL	\$44,788	\$44,051	\$55,541	\$62,729	\$7,188	12.9%
PROFESSIONAL DEVELOPMENT	\$19,662	\$10,047	\$10,752	\$12,143	\$1,391	12.9%
SICK/INJURED	\$18,263	\$20,881	\$16,660	\$16,728	\$68	0.4%
SPECIAL ASSIGNMENT	\$6,106	\$3,386	\$1,871	\$2,113	\$242	12.9%
CLERICAL SUPPORT	\$70,141	\$67,559	\$67,373	\$69,057	\$1,684	2.5%
COMMUNITY SERVICE OFFICER	\$20,233	\$22,500	\$17,187	\$17,622	\$435	2.5%
OVERTIME	\$0	\$283	\$0	\$0	\$0	0%
IT SUPPORT	\$59,214	\$54,526	\$55,889	\$57,286	\$1,397	2.5%
CUSTODIAL	\$53,763	\$28,256	\$53,919	\$55,499	\$1,580	2.9%
GROUP INSURANCE	\$3,719	\$4,182	\$4,680	\$4,731	\$51	1.1%
EMPLOYER SHARE SOCIAL SEC	\$64,715	\$68,442	\$73,413	\$77,179	\$3,766	5.1%
RETIREMENT CONTRIBUTIONS	\$31,331	\$0	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$20,420	\$18,838	\$21,631	\$21,800	\$169	0.8%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
WORKERS' COMPENSATION	\$3	\$0	\$0	\$0	\$0	0%
HEALTH INSURANCE	\$55,462	\$68,661	\$94,811	\$84,053	-\$10,757	-11.3%
DENTAL INSURANCE	\$1,671	\$2,284	\$3,510	\$3,146	-\$364	-10.4%
HOLIDAY PAYOUT	\$8,839	\$9,082	\$10,197	\$10,425	\$228	2.2%
DEGREE STIPEND	\$2,750	\$2,500	\$2,500	\$3,000	\$500	20%
UNIFORM CLEANIN	\$1,787	\$1,869	\$12,612	\$12,612	\$0	0%
Total PD - Support Service:	\$1,023,808	\$1,051,144	\$1,161,305	\$1,212,372	\$51,067	4.4%
PD General Expenditures						
WORKERS' COMPENSATION	\$117,673	\$80,960	\$101,000	\$110,000	\$9,000	8.9%
OTHER EMPLOYEE BENEFITS	\$1,280	\$1,280	\$1,500	\$1,500	\$0	0%
UNIFORM CLEANIN	\$480	\$0	\$0	\$0	\$0	0%
LEGAL SERVICES	\$48,254	\$51,095	\$7,000	\$7,000	\$0	0%
SELECTION RECRUITMENT	\$2,286	\$6,232	\$2,000	\$7,000	\$5,000	250%
MEDICAL PHYSICALS	\$1,050	\$2,927	\$1,000	\$1,000	\$0	0%
OFFICIAL/ADMIN SERVICES	\$7,954	\$6,936	\$8,940	\$8,940	\$0	0%
PROFESSIONAL EDUCATIONAL	\$27,606	\$28,381	\$19,520	\$19,520	\$0	0%
CHIEF EXPENSES	\$679	\$1,401	\$1,700	\$1,700	\$0	0%
PRISONER CARE	\$162	\$193	\$1,000	\$1,000	\$0	0%
OSHA REQUIREMENTS	\$1,170	\$2,150	\$3,800	\$3,800	\$0	0%
FIRST RESPONDER MED EQUIP	\$6,847	\$9,013	\$9,800	\$9,800	\$0	0%
POLICE SERVICE INFO TECH	\$52,091	\$57,685	\$36,608	\$36,608	\$0	0%
POLICE SERVICE INVESTIGAT	\$3,740	\$2,776	\$7,500	\$7,500	\$0	0%
PD ACCOUNTABILITY MANDATE	\$2,800	\$920	\$2,491	\$2,491	\$0	0%
REPAIRS & MAINTENANCE	\$2,289	\$26,819	\$15,000	\$15,000	\$0	0%
BUILDING MAINTENANCE	\$45,814	\$59,822	\$30,500	\$30,500	\$0	0%
WATER/SEWER	\$4,245	\$4,299	\$2,800	\$2,800	\$0	0%
RENTAL OF COMPUTER RELATE	\$19,859	\$20,053	\$12,900	\$12,900	\$0	0%
COMMUNICATIONS	\$51,558	\$60,137	\$53,050	\$53,050	\$0	0%
POSTAGE	\$2,320	\$1,433	\$2,500	\$2,500	\$0	0%
ADMIN SUPPLIES	\$12,423	\$10,198	\$9,250	\$9,250	\$0	0%
NATURAL GAS	\$11,822	\$8,877	\$7,500	\$7,500	\$0	0%
ELECTRICITY	\$47,097	\$60,161	\$50,000	\$50,000	\$0	0%
FUEL	\$40,000	\$12,301	\$40,000	\$40,000	\$0	0%

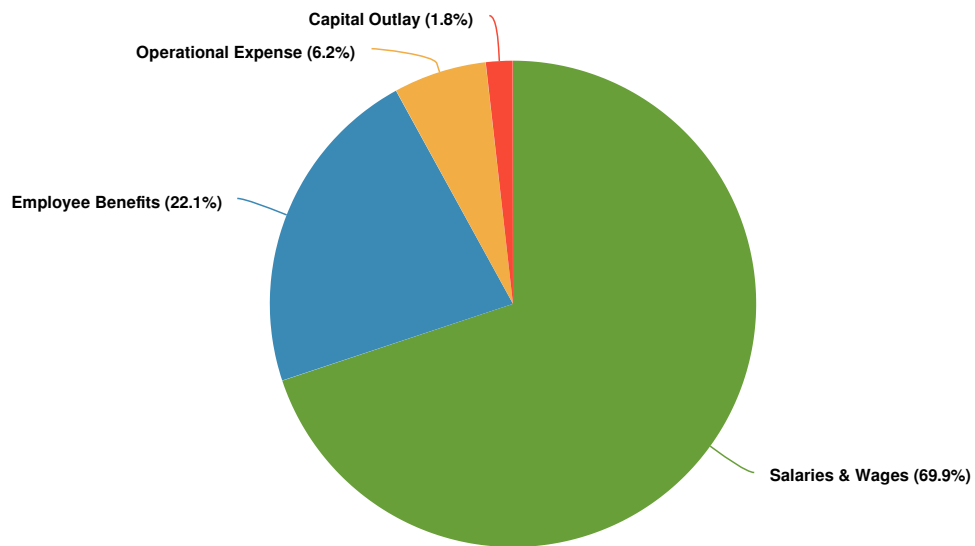


Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
OTHER SUPPLIES	\$52,550	\$91,268	\$15,500	\$15,500	\$0	0%
TECHNOLOGY - RELATED HARD	\$9,847	\$0	\$10,000	\$10,000	\$0	0%
OTHER EQUIPMENT	\$89,804	\$89,804	\$89,804	\$89,804	\$0	0%
Total PD General Expenditures:	\$663,700	\$697,121	\$542,663	\$556,663	\$14,000	2.6%
Total Police Department:	\$5,188,973	\$5,002,028	\$5,378,586	\$5,581,328	\$202,742	3.8%
Total Public Safety:	\$5,188,973	\$5,002,028	\$5,378,586	\$5,581,328	\$202,742	3.8%
Total Expenditures:	\$5,188,973	\$5,002,028	\$5,378,586	\$5,581,328	\$202,742	3.8%

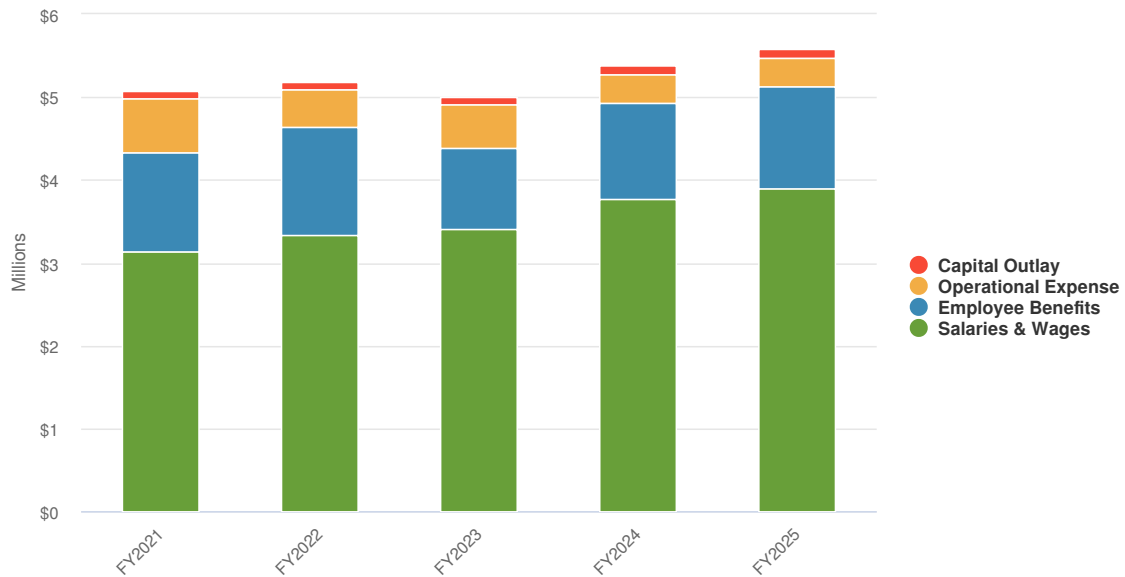


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$2,156,751	\$2,111,069	\$2,395,452	\$2,434,435	\$38,983	1.6%
VACATION DAY COVERAGE	\$79,775	\$102,931	\$129,121	\$139,823	\$10,702	8.3%
ADDITIONAL HOURS	\$52,418	\$61,101	\$35,130	\$35,420	\$290	0.8%
EXTRA PERSONNEL	\$76,853	\$161,162	\$66,798	\$67,349	\$551	0.8%
PROFESSIONAL DEVELOPMENT	\$99,044	\$65,966	\$70,818	\$71,402	\$584	0.8%
SICK/INJURED	\$29,908	\$16,811	\$63,357	\$66,348	\$2,991	4.7%
SPECIAL ASSIGNMENT	\$6,041	\$6,472	\$23,256	\$23,447	\$191	0.8%
HOLIDAY REPLACEMENT	\$0	\$0	\$55,847	\$67,494	\$11,647	20.9%
REGULAR EMPLOYEES	\$490,558	\$565,537	\$610,231	\$624,290	\$14,059	2.3%
VACATION DAY COVERAGE	\$49,829	\$57,873	\$47,082	\$76,326	\$29,244	62.1%
ADDITIONAL HOURS	\$554	\$387	\$1,446	\$1,633	\$187	12.9%
EXTRA PERSONNEL	\$44,788	\$44,051	\$55,541	\$62,729	\$7,188	12.9%
PROFESSIONAL DEVELOPMENT	\$19,662	\$10,047	\$10,752	\$12,143	\$1,391	12.9%
SICK/INJURED	\$18,263	\$20,881	\$16,660	\$16,728	\$68	0.4%
SPECIAL ASSIGNMENT	\$6,106	\$3,386	\$1,871	\$2,113	\$242	12.9%
CLERICAL SUPPORT	\$70,141	\$67,559	\$67,373	\$69,057	\$1,684	2.5%
COMMUNITY SERVICE OFFICER	\$20,233	\$22,500	\$17,187	\$17,622	\$435	2.5%
OVERTIME	\$0	\$283	\$0	\$0	\$0	0%
IT SUPPORT	\$59,214	\$54,526	\$55,889	\$57,286	\$1,397	2.5%
CUSTODIAL	\$53,763	\$28,256	\$53,919	\$55,499	\$1,580	2.9%
Total Salaries & Wages:	\$3,333,901	\$3,400,798	\$3,777,730	\$3,901,144	\$123,414	3.3%
Employee Benefits						
GROUP INSURANCE	\$14,418	\$14,079	\$16,510	\$16,526	\$16	0.1%
EMPLOYER SHARE SOCIAL SEC	\$189,429	\$194,701	\$226,162	\$230,242	\$4,080	1.8%
RETIREMENT CONTRIBUTIONS	\$183,591	\$0	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$8,979	\$12,707	\$13,246	\$17,610	\$4,364	32.9%
WORKERS' COMPENSATION	\$0	-\$2,810	\$0	\$0	\$0	0%
HEALTH INSURANCE	\$394,144	\$375,065	\$417,350	\$484,154	\$66,804	16%
DENTAL INSURANCE	\$14,211	\$14,186	\$16,432	\$19,318	\$2,886	17.6%
LONGEVITY	\$13,500	\$12,100	\$13,100	\$11,000	-\$2,100	-16%
HOLIDAY PAYOUT	\$74,860	\$46,135	\$64,534	\$57,160	-\$7,374	-11.4%
DEGREE STIPEND	\$9,500	\$9,500	\$10,500	\$13,500	\$3,000	28.6%
K-9	\$15,000	\$16,242	\$21,666	\$22,316	\$650	3%
UNIFORM CLEANIN	\$83,043	\$36,346	\$35,340	\$34,749	-\$591	-1.7%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
GROUP INSURANCE	\$3,719	\$4,182	\$4,680	\$4,731	\$51	1.1%
EMPLOYER SHARE SOCIAL SEC	\$64,715	\$68,442	\$73,413	\$77,179	\$3,766	5.1%
RETIREMENT CONTRIBUTIONS	\$31,331	\$0	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$20,420	\$18,838	\$21,631	\$21,800	\$169	0.8%
WORKERS' COMPENSATION	\$3	\$0	\$0	\$0	\$0	0%
HEALTH INSURANCE	\$55,462	\$68,661	\$94,811	\$84,053	-\$10,757	-11.3%
DENTAL INSURANCE	\$1,671	\$2,284	\$3,510	\$3,146	-\$364	-10.4%
HOLIDAY PAYOUT	\$8,839	\$9,082	\$10,197	\$10,425	\$228	2.2%
DEGREE STIPEND	\$2,750	\$2,500	\$2,500	\$3,000	\$500	20%
UNIFORM CLEANIN	\$1,787	\$1,869	\$12,612	\$12,612	\$0	0%
WORKERS' COMPENSATION	\$117,673	\$80,960	\$101,000	\$110,000	\$9,000	8.9%
OTHER EMPLOYEE BENEFITS	\$1,280	\$1,280	\$1,500	\$1,500	\$0	0%
UNIFORM CLEANIN	\$480	\$0	\$0	\$0	\$0	0%
Total Employee Benefits:	\$1,310,805	\$986,349	\$1,160,693	\$1,235,021	\$74,328	6.4%
Operational Expense						
LEGAL SERVICES	\$48,254	\$51,095	\$7,000	\$7,000	\$0	0%
SELECTION RECRUITMENT	\$2,286	\$6,232	\$2,000	\$7,000	\$5,000	250%
MEDICAL PHYSICALS	\$1,050	\$2,927	\$1,000	\$1,000	\$0	0%
OFFICIAL/ADMIN SERVICES	\$7,954	\$6,936	\$8,940	\$8,940	\$0	0%
PROFESSIONAL EDUCATIONAL	\$27,606	\$28,381	\$19,520	\$19,520	\$0	0%
CHIEF EXPENSES	\$679	\$1,401	\$1,700	\$1,700	\$0	0%
PRISONER CARE	\$162	\$193	\$1,000	\$1,000	\$0	0%
OSHA REQUIREMENTS	\$1,170	\$2,150	\$3,800	\$3,800	\$0	0%
FIRST RESPONDER MED EQUIP	\$6,847	\$9,013	\$9,800	\$9,800	\$0	0%
POLICE SERVICE INFO TECH	\$52,091	\$57,685	\$36,608	\$36,608	\$0	0%
POLICE SERVICE INVESTIGAT	\$3,740	\$2,776	\$7,500	\$7,500	\$0	0%
PD ACCOUNTABILITY MANDATE	\$2,800	\$920	\$2,491	\$2,491	\$0	0%
REPAIRS & MAINTENANCE	\$2,289	\$26,819	\$15,000	\$15,000	\$0	0%
BUILDING MAINTENANCE	\$45,814	\$59,822	\$30,500	\$30,500	\$0	0%
WATER/SEWER	\$4,245	\$4,299	\$2,800	\$2,800	\$0	0%
RENTAL OF COMPUTER RELATE	\$19,859	\$20,053	\$12,900	\$12,900	\$0	0%
COMMUNICATIONS	\$51,558	\$60,137	\$53,050	\$53,050	\$0	0%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
POSTAGE	\$2,320	\$1,433	\$2,500	\$2,500	\$0	0%
ADMIN SUPPLIES	\$12,423	\$10,198	\$9,250	\$9,250	\$0	0%
NATURAL GAS	\$11,822	\$8,877	\$7,500	\$7,500	\$0	0%
ELECTRICITY	\$47,097	\$60,161	\$50,000	\$50,000	\$0	0%
FUEL	\$40,000	\$12,301	\$40,000	\$40,000	\$0	0%
OTHER SUPPLIES	\$52,550	\$91,268	\$15,500	\$15,500	\$0	0%
Total Operational Expense:	\$444,616	\$525,077	\$340,359	\$345,359	\$5,000	1.5%
Capital Outlay						
TECHNOLOGY - RELATED HARD	\$9,847	\$0	\$10,000	\$10,000	\$0	0%
OTHER EQUIPMENT	\$89,804	\$89,804	\$89,804	\$89,804	\$0	0%
Total Capital Outlay:	\$99,651	\$89,804	\$99,804	\$99,804	\$0	0%
Total Expense Objects:	\$5,188,973	\$5,002,028	\$5,378,586	\$5,581,328	\$202,742	3.8%



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.

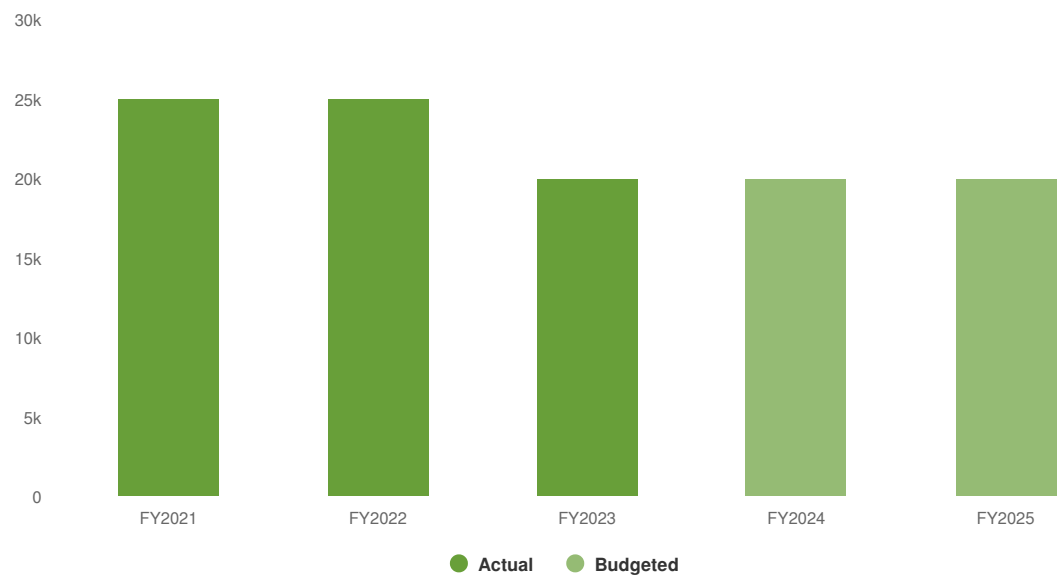
Expenditures Summary

\$20,000

\$0

(0.00% vs. prior year)

Animal Control Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Operational Expense						
ADMIN SUPPLIES	\$25,000	\$20,000	\$20,000	\$20,000	\$0	0%
Total Operational Expense:	\$25,000	\$20,000	\$20,000	\$20,000	\$0	0%
Total Expense Objects:	\$25,000	\$20,000	\$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.

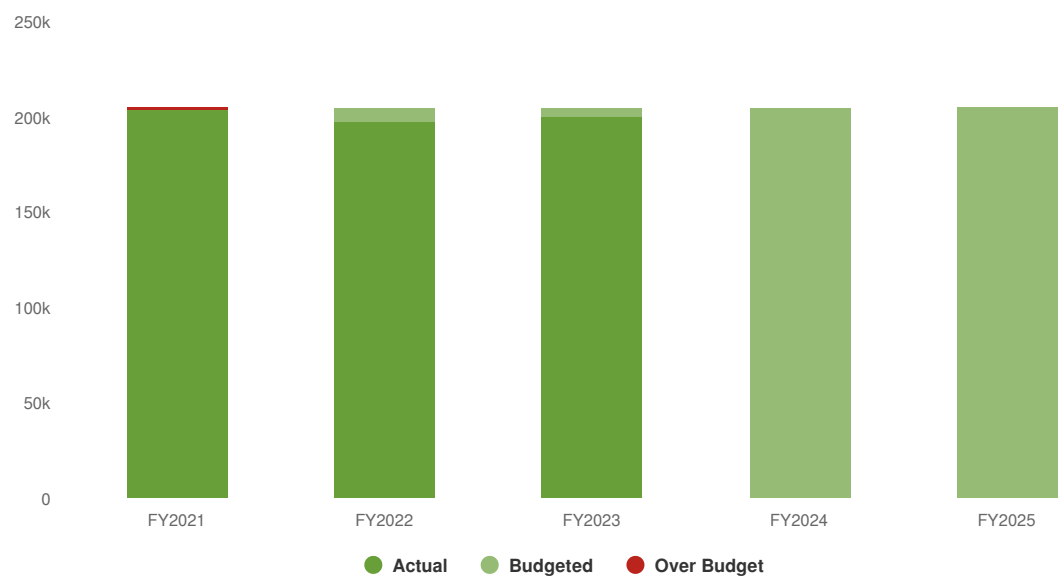
Expenditures Summary

\$205,066

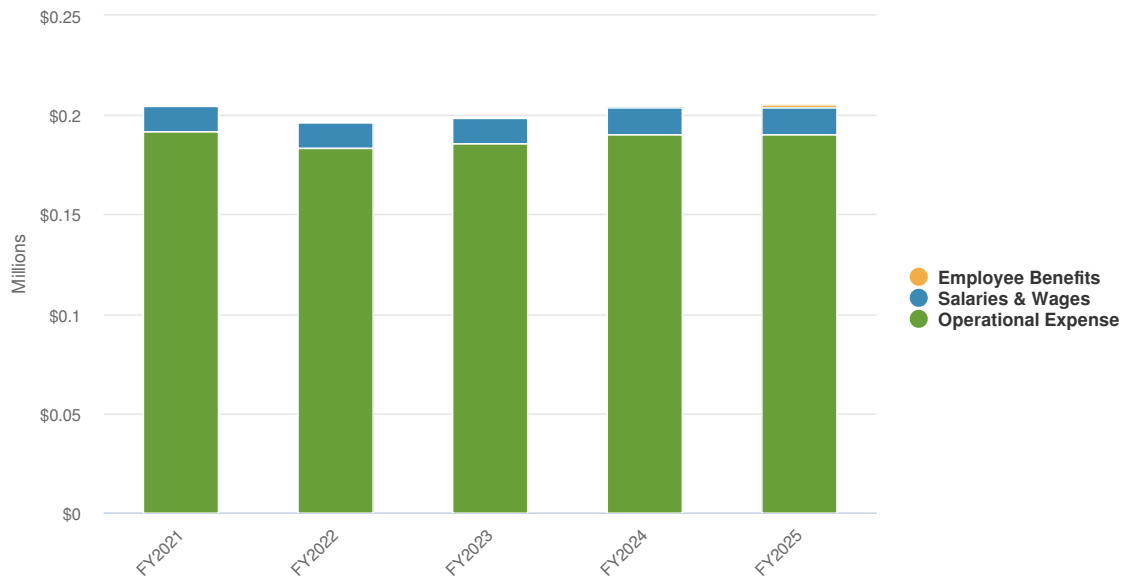
\$424

(0.21% vs. prior year)

Emergency Management Proposed and Historical Budget vs. Actual



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$12,547	\$12,862	\$13,117	\$13,511	\$394	3%
Total Salaries & Wages:	\$12,547	\$12,862	\$13,117	\$13,511	\$394	3%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$747	\$853	\$1,003	\$1,034	\$30	3%
WORKERS' COMPENSATION	\$34	\$31	\$0	\$0	\$0	0%
Total Employee Benefits:	\$781	\$884	\$1,003	\$1,034	\$30	3%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$88,911	\$94,924	\$73,000	\$73,000	\$0	0%
OFFICIAL/ADMIN SERVICES	\$0	\$0	\$1,900	\$1,900	\$0	0%
PROFESSIONAL EDUCATIONAL	\$0	\$118	\$500	\$500	\$0	0%
TECHNOLOGY RELATED REPAIR	\$2,492	\$1,578	\$24,000	\$24,000	\$0	0%
COMMUNICATIONS	\$54,530	\$57,222	\$40,000	\$40,000	\$0	0%
SUPPLIES	\$401	\$457	\$1,850	\$1,850	\$0	0%
GENERAL SUPPLIES	\$0	\$0	\$50	\$50	\$0	0%
ADMIN SUPPLIES	\$23,153	\$14,247	\$33,381	\$33,381	\$0	0%
ELECTRICITY	\$8,509	\$11,174	\$8,225	\$8,225	\$0	0%
BOTTLED GAS	\$5,820	\$6,059	\$7,000	\$7,000	\$0	0%
BOOKS AND PERIODICALS	\$0	\$0	\$150	\$150	\$0	0%
DUES & FEES	\$19	\$175	\$465	\$465	\$0	0%
Total Operational Expense:	\$183,835	\$185,954	\$190,521	\$190,521	\$0	0%
Total Expense Objects:	\$197,163	\$199,700	\$204,641	\$205,066	\$424	0.2%



Marine Patrol - 421700

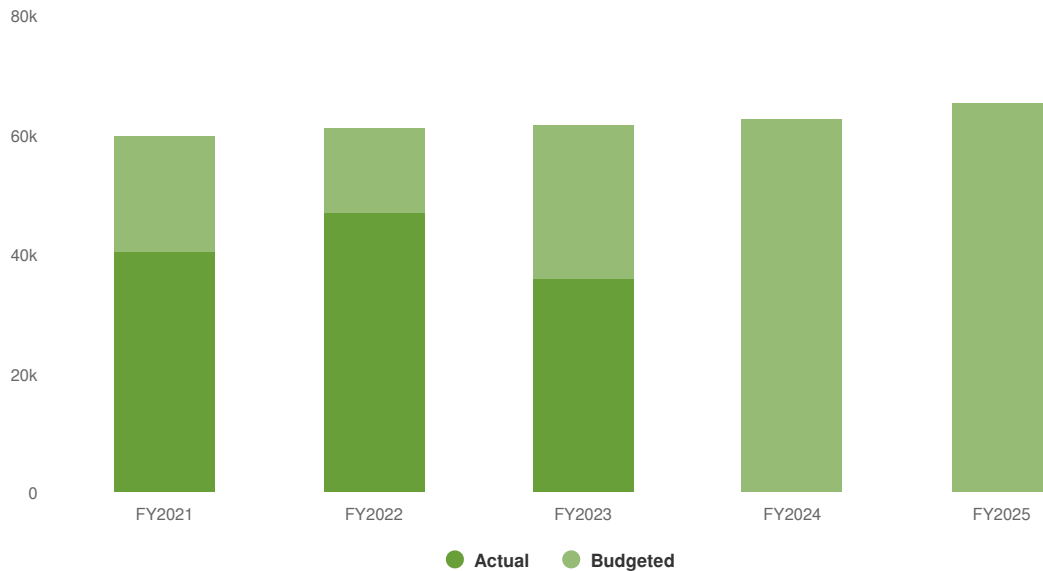
Michael A. Spera, Chief of Police

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

Expenditures Summary

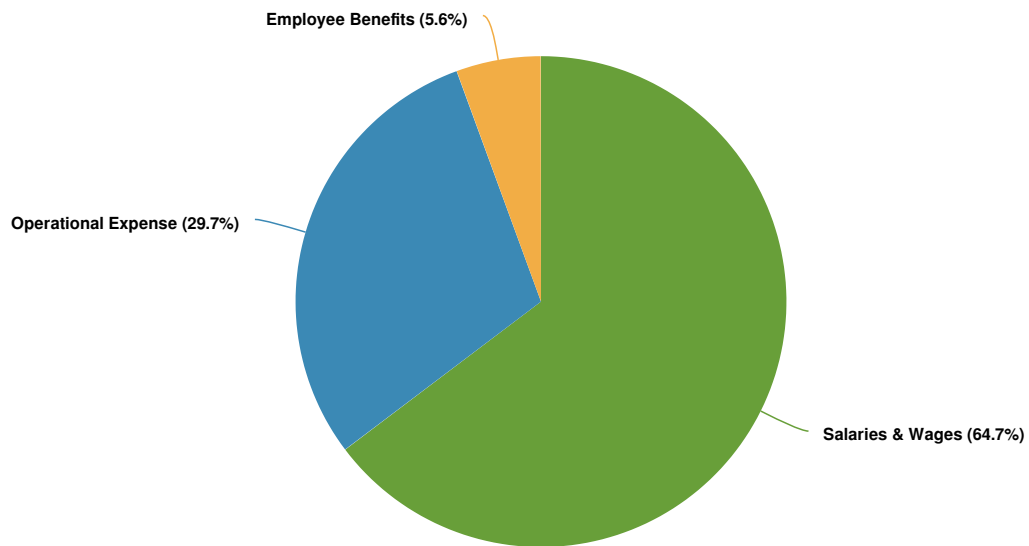
\$65,529 **\$2,802**
(4.47% vs. prior year)

Marine Patrol Proposed and Historical Budget vs. Actual

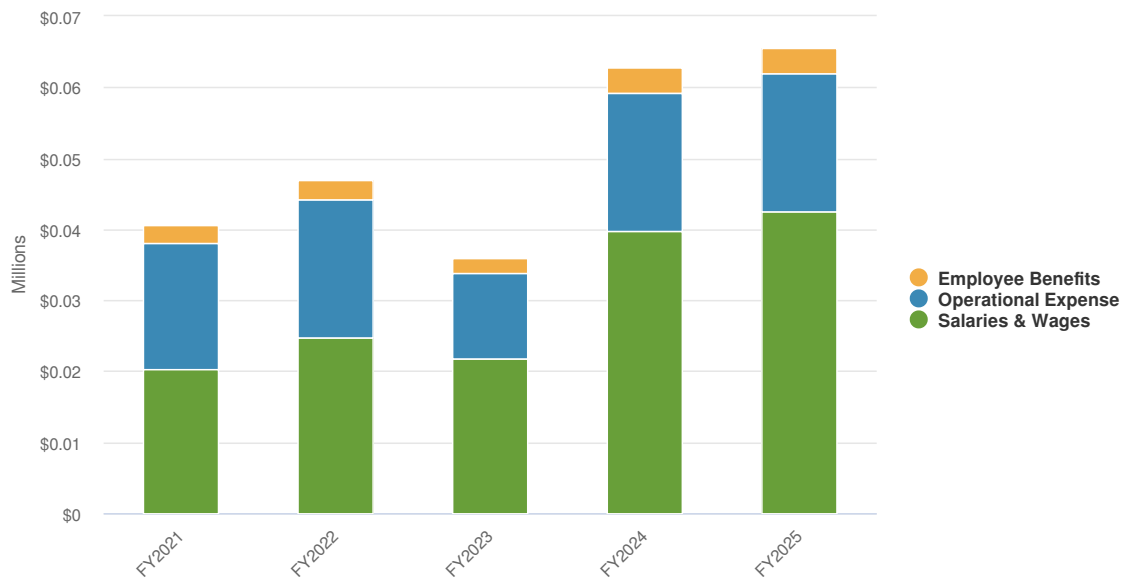


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$10,819	\$9,831	\$39,800	\$42,403	\$2,603	6.5%
OVERTIME	\$14,011	\$11,866	\$0	\$0	\$0	0%
Total Salaries & Wages:	\$24,830	\$21,697	\$39,800	\$42,403	\$2,603	6.5%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$1,877	\$1,636	\$3,045	\$3,244	\$199	6.5%
WORKERS' COMPENSATION	\$895	\$410	\$410	\$410	\$0	0%
Total Employee Benefits:	\$2,772	\$2,046	\$3,455	\$3,654	\$199	5.8%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$3,450	\$0	\$0	\$0	\$0	0%
PURCHASED PROPERTY SERVIC	\$0	\$3,450	\$3,450	\$3,450	\$0	0%
REPAIRS & MAINTENANCE	\$12,691	\$5,565	\$9,000	\$9,000	\$0	0%
FUEL	\$3,187	\$3,164	\$7,022	\$7,022	\$0	0%
Total Operational Expense:	\$19,328	\$12,179	\$19,472	\$19,472	\$0	0%
Total Expense Objects:	\$46,930	\$35,922	\$62,727	\$65,529	\$2,802	4.5%



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.

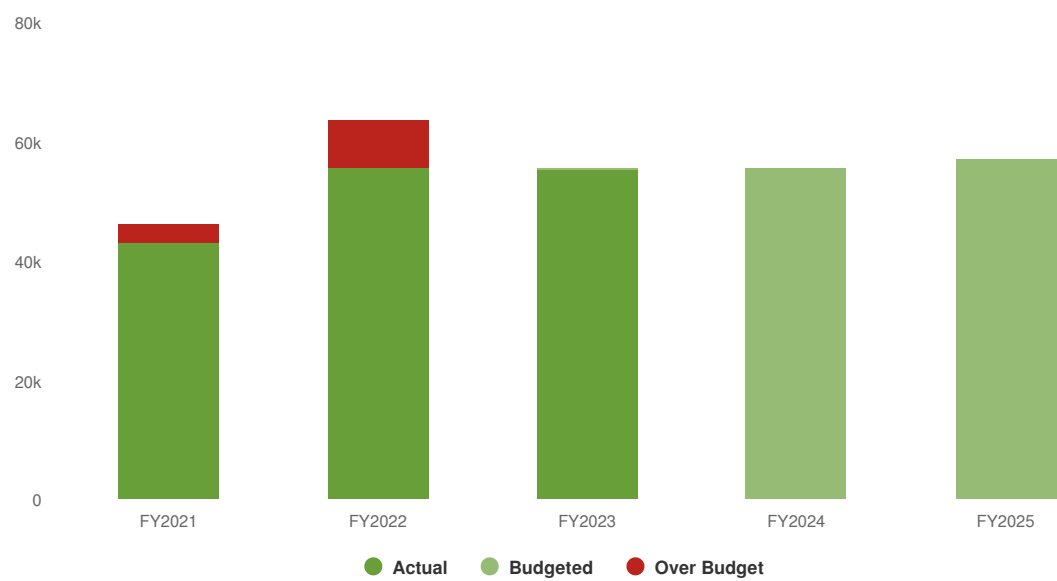
Expenditures Summary

\$57,189

\$1,500

(2.69% vs. prior year)

Tree Warden Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$9,000	\$9,000	\$9,000	\$10,500	\$1,500	16.7%
Total Salaries & Wages:	\$9,000	\$9,000	\$9,000	\$10,500	\$1,500	16.7%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$689	\$689	\$689	\$689	\$0	0%
WORKERS' COMPENSATION	\$425	\$0	\$0	\$0	\$0	0%
Total Employee Benefits:	\$1,114	\$689	\$689	\$689	\$0	0%
Operational Expense						
LAWN CARE	\$53,379	\$41,978	\$42,000	\$42,000	\$0	0%
OTHER SUPPLIES	\$120	\$3,689	\$4,000	\$4,000	\$0	0%
Total Operational Expense:	\$53,499	\$45,667	\$46,000	\$46,000	\$0	0%
Total Expense Objects:	\$63,613	\$55,356	\$55,689	\$57,189	\$1,500	2.7%

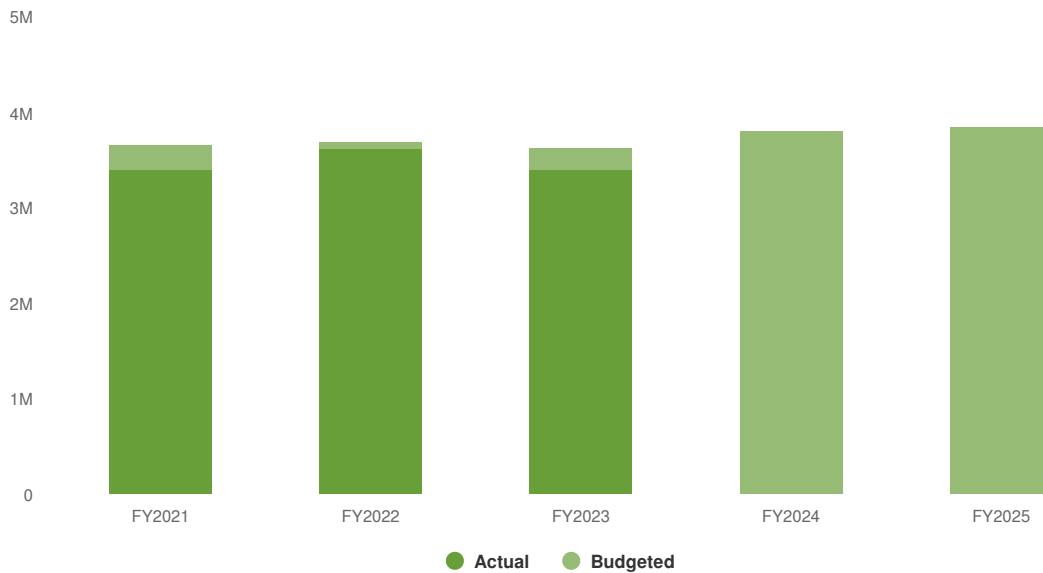


Public Works

Expenditures Summary

\$3,848,522 **\$50,076**
(1.32% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expenditures						
Public Works						
Public Works Department						
PW Admin						
REGULAR EMPLOYEES	\$588,654	\$597,807	\$651,220	\$670,474	\$19,254	3%
OVERTIME	\$0	\$0	\$46,000	\$46,000	\$0	0%
OTHER SALARIES	\$10,518	\$640	\$0	\$0	\$0	0%
GROUP INSURANCE	\$3,370	\$3,397	\$3,632	\$3,674	\$41	1.1%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
EMPLOYER SHARE SOCIAL SEC	\$43,638	\$43,622	\$53,414	\$55,040	\$1,626	3%
RETIREMENT CONTRIBUTIONS	\$51,793	\$0	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$5,708	\$11,104	\$14,336	\$13,171	-\$1,165	-8.1%
WORKERS' COMPENSATION	\$43,234	\$29,579	\$33,375	\$34,000	\$625	1.9%
HEALTH INSURANCE	\$154,237	\$172,758	\$213,259	\$179,501	-\$33,758	-15.8%
DENTAL INSURANCE	\$5,932	\$7,112	\$8,970	\$7,930	-\$1,040	-11.6%
NURSING SERVICES	\$692	\$35	\$500	\$500	\$0	0%
SELECTION/RECRUITMENT	\$390	\$498	\$1,000	\$1,000	\$0	0%
PROFESSIONAL EDUCATIONAL	\$8,260	\$8,909	\$7,600	\$9,000	\$1,400	18.4%
PURCHASED PROPERTY SERVIC	\$39,695	\$25,419	\$35,000	\$35,000	\$0	0%
REPAIRS & MAINTENANCE	\$11,535	\$8,520	\$12,000	\$12,000	\$0	0%
BUILDING MAINTENANCE	\$90	\$0	\$0	\$0	\$0	0%
FIRE / SECURITY MAINTENAN	\$936	\$936	\$0	\$0	\$0	0%
HVAC MAINTENANCE	\$796	\$1,227	\$1,960	\$1,960	\$0	0%
RENTALS	\$17,254	\$18,876	\$12,900	\$18,000	\$5,100	39.5%
WATER/SEWER	\$500	\$0	\$0	\$0	\$0	0%
COMMUNICATIONS	\$5,219	\$5,659	\$9,000	\$9,000	\$0	0%
POSTAGE	\$54	\$0	\$360	\$360	\$0	0%
TRAVEL REIMBURSEMENT	\$3,075	\$3,179	\$3,500	\$3,500	\$0	0%
GENERAL SUPPLIES	\$371	\$150	\$400	\$400	\$0	0%
ADMIN SUPPLIES	\$0	\$0	\$0	\$4,000	\$4,000	N/A
ELECTRICITY	\$5,717	\$6,689	\$7,000	\$7,000	\$0	0%
OIL	\$9,473	\$2,745	\$6,000	\$6,000	\$0	0%
Total PW Admin:	\$1,011,141	\$948,861	\$1,121,426	\$1,117,509	-\$3,917	-0.3%
PW Highway And Street						
OVERTIME	\$14,302	\$8,956	\$0	\$0	\$0	0%
EMPLOYER SHARE SOCIAL SEC	\$1,049	\$652	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$881	\$273	\$0	\$0	\$0	0%
HEALTH INSURANCE	\$2,162	\$0	\$0	\$0	\$0	0%
DENTAL INSURANCE	\$92	\$0	\$0	\$0	\$0	0%
PURCHASED PROFESSIONAL SE	\$2,300	\$1,161	\$1,000	\$1,000	\$0	0%
ENGINEERING	\$8,742	\$7,304	\$0	\$0	\$0	0%
POLICE SERVICES	\$16,622	\$2,177	\$16,000	\$16,000	\$0	0%
TRIM & REMOVAL OF TREES	\$3,000	\$0	\$3,000	\$3,000	\$0	0%
CATCH BASIN CLEANING	\$12,749	\$6,297	\$10,000	\$10,000	\$0	0%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
REPAIRS & MAINTENANCE	\$1,461	\$3,080	\$7,000	\$7,000	\$0	0%
GROUNDS MAINTENANCE	\$2,650	\$588	\$3,500	\$3,500	\$0	0%
ROAD MAINTENANCE	\$106,193	\$121,820	\$110,000	\$110,000	\$0	0%
STREET LINE STRIPES	\$8,470	\$10,000	\$10,000	\$12,000	\$2,000	20%
STREET SIGNS	\$6,607	\$3,210	\$7,000	\$7,000	\$0	0%
ADMIN SUPPLIES	\$1,498	\$2,003	\$1,800	\$2,200	\$400	22.2%
INFRASTRUCTURE	\$402,588	\$400,314	\$475,000	\$500,000	\$25,000	5.3%
Total PW Highway And Street:	\$591,366	\$567,835	\$644,300	\$671,700	\$27,400	4.3%
PW Snow And Ice						
OVERTIME	\$12,102	\$3,712	\$0	\$0	\$0	0%
EMPLOYER SHARE SOCIAL SEC	\$880	\$269	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$615	\$155	\$0	\$0	\$0	0%
SNOW PLOWING / SANDING	\$51,397	\$29,194	\$40,000	\$40,000	\$0	0%
FOOD	\$2,127	\$694	\$5,000	\$5,000	\$0	0%
Total PW Snow And Ice:	\$67,121	\$34,024	\$45,000	\$45,000	\$0	0%
PW Vehicle/Equip Maint						
REPAIRS & MAINTENANCE	\$45,306	\$40,018	\$45,000	\$50,000	\$5,000	11.1%
TECHNOLOGY RELATED REPAIR	\$675	\$0	\$1,000	\$1,000	\$0	0%
FUEL	\$52,098	\$47,133	\$45,000	\$47,500	\$2,500	5.6%
Total PW Vehicle/Equip Maint:	\$98,079	\$87,151	\$91,000	\$98,500	\$7,500	8.2%
Total Public Works Department:	\$1,767,707	\$1,637,871	\$1,901,726	\$1,932,709	\$30,983	1.6%
Transfer Station Department						
Transfer Station Operation						
REGULAR EMPLOYEES	\$224,785	\$208,977	\$230,643	\$236,582	\$5,939	2.6%
OVERTIME	\$1,381	\$1,339	\$0	\$0	\$0	0%
GROUP INSURANCE	\$376	\$395	\$407	\$417	\$10	2.5%
EMPLOYER SHARE SOCIAL SEC	\$16,876	\$15,883	\$17,644	\$18,099	\$454	2.6%
RETIREMENT CONTRIBUTIONS	\$15,898	\$0	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$2,141	\$944	\$2,177	\$3,584	\$1,407	64.6%
WORKERS' COMPENSATION	\$14,161	\$8,584	\$9,110	\$9,440	\$330	3.6%
HEALTH INSURANCE	\$12,392	\$9,856	\$10,677	\$22,550	\$11,873	111.2%
DENTAL INSURANCE	\$335	\$380	\$390	\$1,014	\$624	160%
PURCHASED PROFESSIONAL SE	\$0	\$0	\$200	\$200	\$0	0%
REFUSE REMOVAL	\$1,897	\$0	\$0	\$0	\$0	0%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
REPAIRS & MAINTENANCE	\$38,345	\$19,041	\$30,000	\$30,000	\$0	0%
BUILDING MAINTENANCE	\$31,776	\$7,737	\$5,000	\$5,000	\$0	0%
FIRE / SECURITY MAINTENAN	\$468	\$468	\$0	\$0	\$0	0%
NON-TECHNOLOGY RELATED RE	\$19,684	\$27,239	\$25,000	\$25,000	\$0	0%
RENTALS	\$4,950	\$6,953	\$5,600	\$5,600	\$0	0%
COMMUNICATIONS	\$2,655	\$2,559	\$1,100	\$1,100	\$0	0%
SUPPLIES	\$806	\$1,059	\$1,800	\$1,800	\$0	0%
ELECTRICITY	\$5,506	\$6,816	\$6,000	\$6,000	\$0	0%
FUEL	\$7,025	\$7,838	\$5,000	\$5,000	\$0	0%
OTHER	\$953	\$13,753	\$11,500	\$11,500	\$0	0%
MACHINERY	\$225	\$0	\$0	\$0	\$0	0%
Total Transfer Station Operation:	\$402,635	\$339,821	\$362,248	\$382,885	\$20,637	5.7%
TS Waste Transport/Disposal						
REFUSE REMOVAL	\$199,454	\$218,345	\$215,900	\$215,900	\$0	0%
NON-TECHNOLOGY RELATED RE	\$9,721	\$397	\$0	\$0	\$0	0%
DISPOSAL - BULKY WASTE	\$89,774	\$120,512	\$120,000	\$120,000	\$0	0%
SNOW PLOWING	\$0	\$0	\$5,000	\$5,000	\$0	0%
DISPOSAL - TIRE	\$0	\$0	\$0	\$3,000	\$3,000	N/A
Total TS Waste Transport/Disposal:	\$298,949	\$339,254	\$340,900	\$343,900	\$3,000	0.9%
Total Transfer Station Department:	\$701,584	\$679,075	\$703,148	\$726,785	\$23,637	3.4%
Engineering						
ENGINEERING	\$158,041	\$101,973	\$80,000	\$100,000	\$20,000	25%
Total Engineering:	\$158,041	\$101,973	\$80,000	\$100,000	\$20,000	25%
Street Lighting						
REPAIRS & MAINTENANCE	\$18,388	\$10,781	\$25,000	\$25,000	\$0	0%
ELECTRICITY	\$33,905	\$42,158	\$55,000	\$40,000	-\$15,000	-27.3%
Total Street Lighting:	\$52,293	\$52,939	\$80,000	\$65,000	-\$15,000	-18.7%
Waste Collection						
PURCHASED PROFESSIONAL SE	\$34,123	\$35,708	\$36,000	\$38,000	\$2,000	5.6%
Total Waste Collection:	\$34,123	\$35,708	\$36,000	\$38,000	\$2,000	5.6%
Water Hydrant						
WATER/SEWER	\$640,104	\$668,276	\$742,500	\$743,000	\$500	0.1%
Total Water Hydrant:	\$640,104	\$668,276	\$742,500	\$743,000	\$500	0.1%

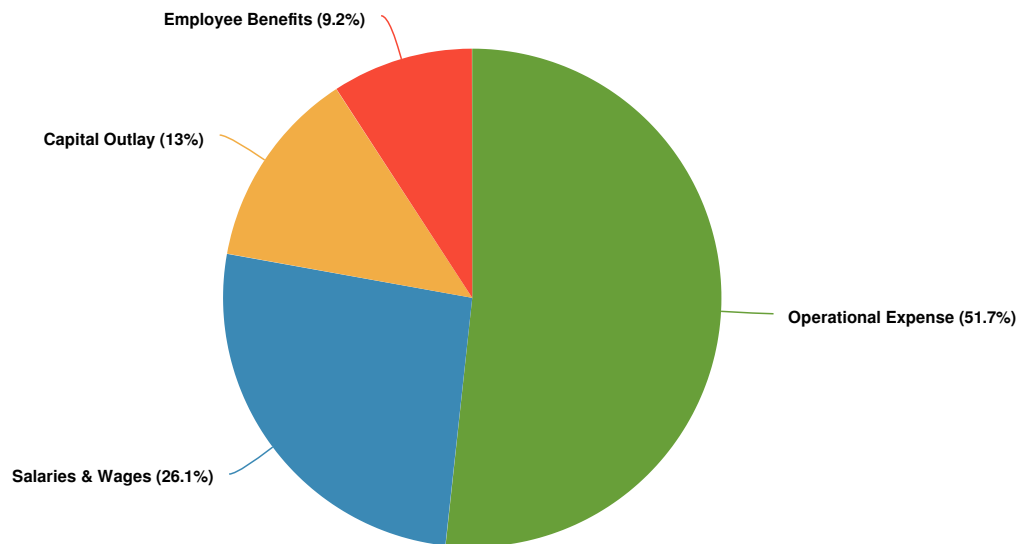


Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
WPCA Admin						
REGULAR EMPLOYEES	\$157,615	\$111,047	\$113,569	\$51,799	-\$61,770	-54.4%
GROUP INSURANCE	\$706	\$354	\$364	\$375	\$11	2.9%
EMPLOYER SHARE SOCIAL SEC	\$11,997	\$8,590	\$8,688	\$3,963	-\$4,725	-54.4%
RETIREMENT CONTRIBUTIONS	\$8,791	\$0	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$3,842	\$4,932	\$5,059	\$0	-\$5,059	-100%
WORKERS' COMPENSATION	\$439	\$297	\$291	\$291	\$0	0%
HEALTH INSURANCE	\$8,904	\$0	\$0	\$0	\$0	0%
DENTAL INSURANCE	\$305	\$0	\$0	\$0	\$0	0%
LEGAL SERVICES	\$2,025	\$0	\$10,000	\$10,000	\$0	0%
PROFESSIONAL EDUCATIONAL	\$0	\$180	\$1,000	\$750	-\$250	-25%
OTHER PROFESSIONAL SERVIC	\$60,474	\$91,502	\$90,000	\$155,000	\$65,000	72.2%
TECHNICAL SERVICES	\$2,300	\$2,415	\$2,650	\$3,300	\$650	24.5%
REPAIRS & MAINTENANCE	\$1,079	\$726	\$1,000	\$1,000	\$0	0%
POSTAGE	\$959	\$982	\$3,600	\$1,200	-\$2,400	-66.7%
ADVERTISING	\$300	\$840	\$2,000	\$2,000	\$0	0%
TRAVEL REIMBURSEMENT	\$0	\$0	\$1,000	\$1,000	\$0	0%
OTHER - OTHER PURCHASED S	\$1,045	\$1,000	\$2,500	\$1,500	-\$1,000	-40%
SUPPLIES	\$591	\$864	\$4,000	\$2,000	-\$2,000	-50%
GENERAL SUPPLIES	\$1,938	\$1,265	\$2,500	\$2,000	-\$500	-20%
FUEL	\$134	\$0	\$850	\$850	\$0	0%
OTHER SUPPLIES	\$75	\$0	\$6,000	\$6,000	\$0	0%
Total WPCA Admin:	\$263,519	\$224,994	\$255,071	\$243,027	-\$12,044	-4.7%
Total Public Works:	\$3,617,371	\$3,400,836	\$3,798,446	\$3,848,522	\$50,076	1.3%
Total Expenditures:	\$3,617,371	\$3,400,836	\$3,798,446	\$3,848,522	\$50,076	1.3%

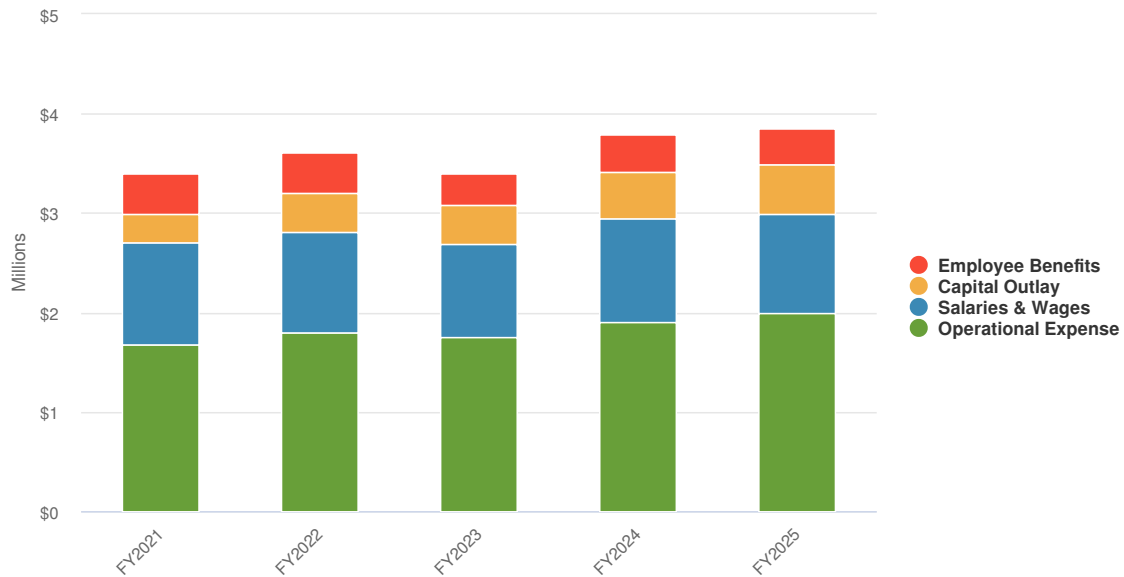


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Engineering - 430500

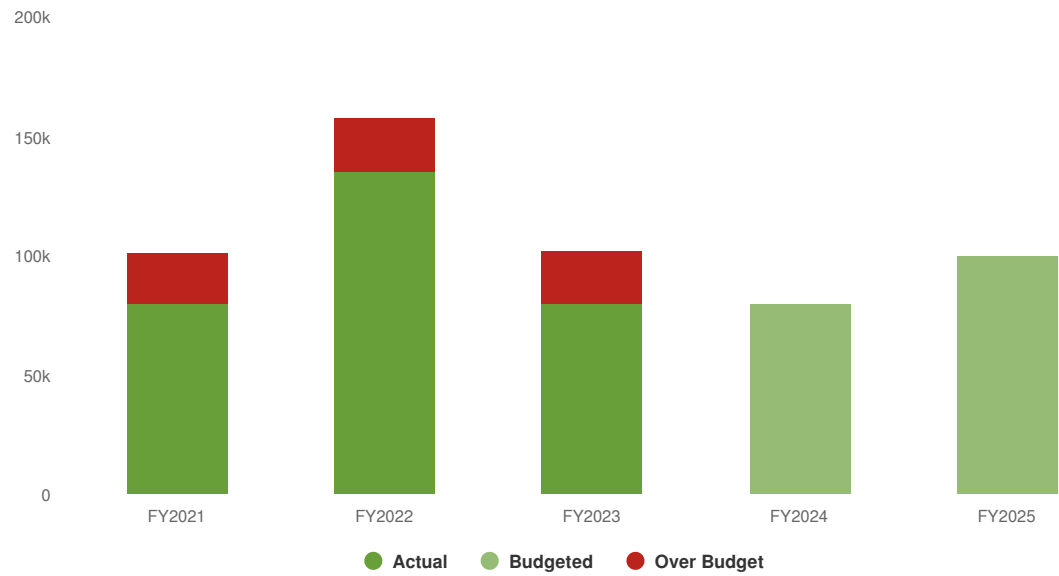
Expenditures Summary

\$100,000

\$20,000

(25.00% vs. prior year)

Engineering Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Operational Expense						
ENGINEERING	\$158,041	\$101,973	\$80,000	\$100,000	\$20,000	25%
Total Operational Expense:	\$158,041	\$101,973	\$80,000	\$100,000	\$20,000	25%
Total Expense Objects:	\$158,041	\$101,973	\$80,000	\$100,000	\$20,000	25%

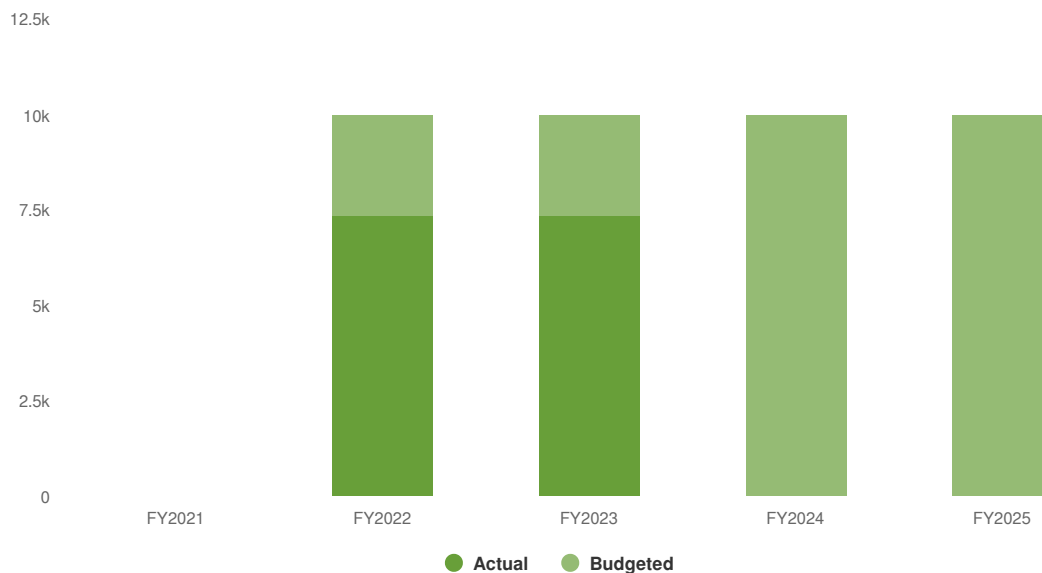


Main Street Maintenance - 411200

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 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Operational Expense						
REPAIRS & MAINTENANCE	\$7,340	\$7,365	\$10,000	\$10,000	\$0	0%
Total Operational Expense:	\$7,340	\$7,365	\$10,000	\$10,000	\$0	0%
Total Expense Objects:	\$7,340	\$7,365	\$10,000	\$10,000	\$0	0%



Public Works Department



William Claffey, Director

The Public Works Department is responsible for the maintenance of 75 miles of roadways, including: grass cutting, snowplowing, sidewalk repair, pruning and/or taking trees down, road sweeping, guardrail repair, and cleaning over 750 catch basins. The maintenance of town parks and beaches is under the direction of the DPW through the Parks and Recreation Department. DPW is staffed with a 9-member team, consisting of well-trained, professional, and hard-working individuals motivated to help in the success of Old Saybrook. We are proud to work closely with all town organizations and emergency services to enhance the quality of life for all Old Saybrook residents and visitors.

ACCOMPLISHMENTS	OBJECTIVES
<ul style="list-style-type: none">Hauling of materials and assisting in the construction of Frisbee Golf at Town Park (Clark Community Park)Assisted Goodwin School by installing 300+ feet of electrical conduit and poured concrete slab and sidewalks for the chiller pads for the new air conditioningPrepped and prepared for renovations on Town Green with gazebo, concrete slab, and installed conduit for future electrical upgradesOrganized uniform holiday lights and decorations throughout Main Street (Town Green, Pickle Ball Courts, Chamber of Commerce, and the Main Street center median)Restoration (including new wiring and lights, placement of compactor and water tank, sandblasted and repainted) of the Hotbox and Kubota trailers.	<ul style="list-style-type: none">Create a five-year paving planCreate a fleet repair management planCreate and maintain capital asset planHelp to implement and enforce a town-wide recycling program that is effortless for the public to follow

Expenditures Summary

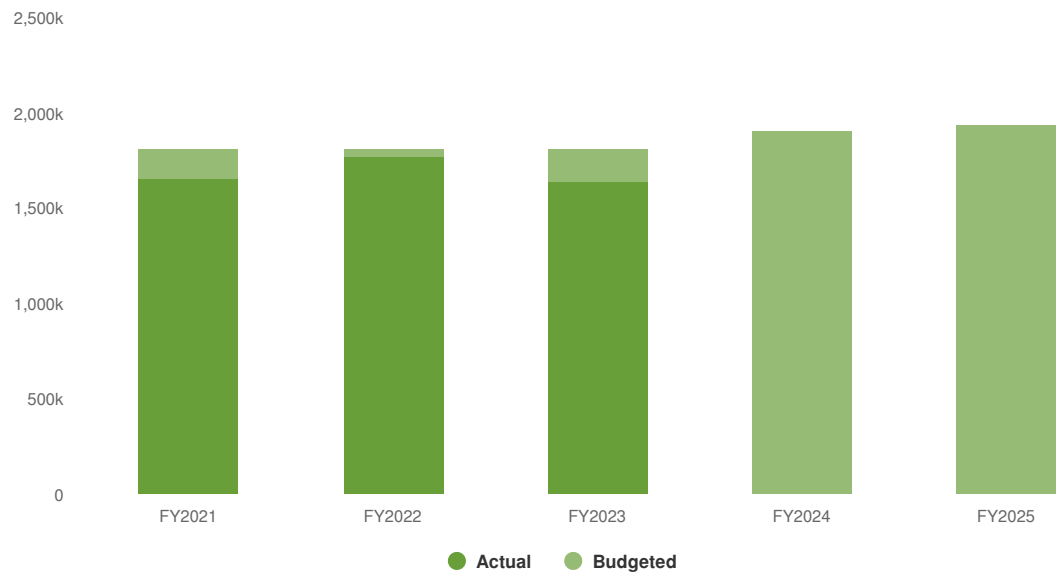
\$1,932,709

\$30,983

(1.63% vs. prior year)

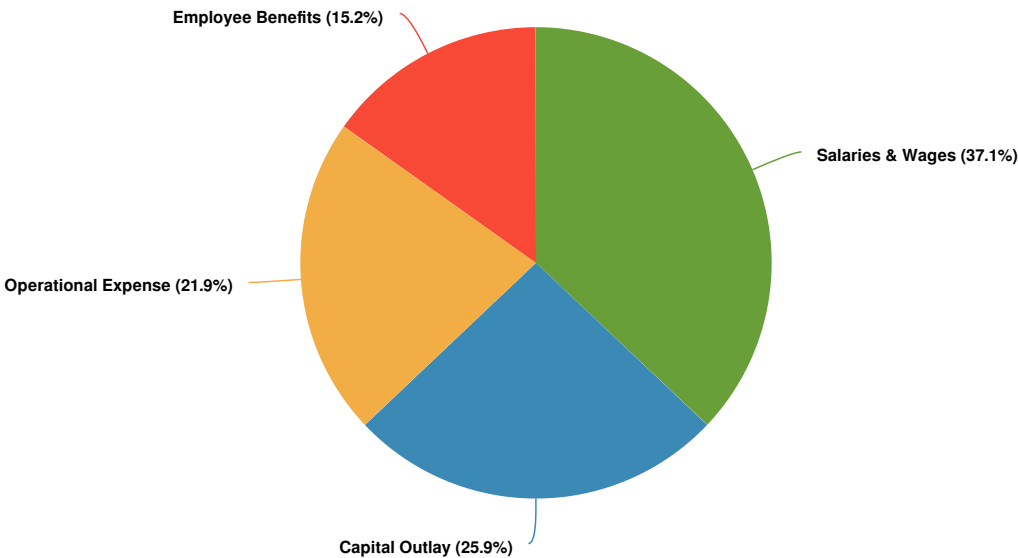


Public Works Department Proposed and Historical Budget vs. Actual

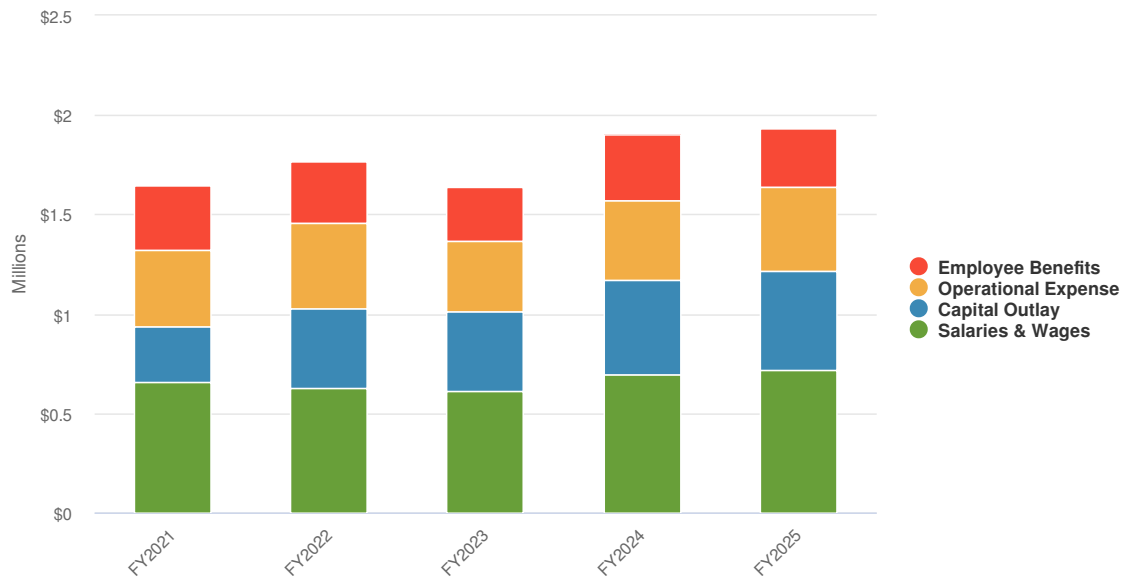


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures by Function

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 Dept Request (\$ Change)	FY2024 BoF Budget vs. FY2025 Dept Request (% Change)
Expenditures						
Public Works						
Public Works Department						
PW Admin						
REGULAR EMPLOYEES	\$588,654	\$597,807	\$651,220	\$670,474	\$19,254	3%
OVERTIME	\$0	\$0	\$46,000	\$46,000	\$0	0%
OTHER SALARIES	\$10,518	\$640	\$0	\$0	\$0	0%
GROUP INSURANCE	\$3,370	\$3,397	\$3,632	\$3,674	\$41	1.1%
EMPLOYER SHARE SOCIAL SEC	\$43,638	\$43,622	\$53,414	\$55,040	\$1,626	3%
RETIREMENT CONTRIBUTIONS	\$51,793	\$0	\$0	\$0	\$0	0%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 Dept Request (\$ Change)	FY2024 BoF Budget vs. FY2025 Dept Request (% Change)
DEFINED CONTRIBUTION ER	\$5,708	\$11,104	\$14,336	\$13,171	-\$1,165	-8.1%
WORKERS' COMPENSATION	\$43,234	\$29,579	\$33,375	\$34,000	\$625	1.9%
HEALTH INSURANCE	\$154,237	\$172,758	\$213,259	\$179,501	-\$33,758	-15.8%
DENTAL INSURANCE	\$5,932	\$7,112	\$8,970	\$7,930	-\$1,040	-11.6%
NURSING SERVICES	\$692	\$35	\$500	\$500	\$0	0%
SELECTION/RECRUITMENT	\$390	\$498	\$1,000	\$1,000	\$0	0%
PROFESSIONAL EDUCATIONAL	\$8,260	\$8,909	\$7,600	\$9,000	\$1,400	18.4%
PURCHASED PROPERTY SERVIC	\$39,695	\$25,419	\$35,000	\$35,000	\$0	0%
REPAIRS & MAINTENANCE	\$11,535	\$8,520	\$12,000	\$12,000	\$0	0%
BUILDING MAINTENANCE	\$90	\$0	\$0	\$0	\$0	0%
FIRE / SECURITY MAINTENAN	\$936	\$936	\$0	\$0	\$0	0%
HVAC MAINTENANCE	\$796	\$1,227	\$1,960	\$1,960	\$0	0%
RENTALS	\$17,254	\$18,876	\$12,900	\$18,000	\$5,100	39.5%
WATER/SEWER	\$500	\$0	\$0	\$0	\$0	0%
COMMUNICATIONS	\$5,219	\$5,659	\$9,000	\$9,000	\$0	0%
POSTAGE	\$54	\$0	\$360	\$360	\$0	0%
TRAVEL REIMBURSEMENT	\$3,075	\$3,179	\$3,500	\$3,500	\$0	0%
GENERAL SUPPLIES	\$371	\$150	\$400	\$400	\$0	0%
ADMIN SUPPLIES	\$0	\$0	\$0	\$4,000	\$4,000	N/A
ELECTRICITY	\$5,717	\$6,689	\$7,000	\$7,000	\$0	0%
OIL	\$9,473	\$2,745	\$6,000	\$6,000	\$0	0%
Total PW Admin:	\$1,011,141	\$948,861	\$1,121,426	\$1,117,509	-\$3,917	-0.3%
PW Highway And Street						
OVERTIME	\$14,302	\$8,956	\$0	\$0	\$0	0%
EMPLOYER SHARE SOCIAL SEC	\$1,049	\$652	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$881	\$273	\$0	\$0	\$0	0%
HEALTH INSURANCE	\$2,162	\$0	\$0	\$0	\$0	0%
DENTAL INSURANCE	\$92	\$0	\$0	\$0	\$0	0%
PURCHASED PROFESSIONAL SE	\$2,300	\$1,161	\$1,000	\$1,000	\$0	0%
ENGINEERING	\$8,742	\$7,304	\$0	\$0	\$0	0%
POLICE SERVICES	\$16,622	\$2,177	\$16,000	\$16,000	\$0	0%
TRIM & REMOVAL OF TREES	\$3,000	\$0	\$3,000	\$3,000	\$0	0%
CATCH BASIN CLEANING	\$12,749	\$6,297	\$10,000	\$10,000	\$0	0%
REPAIRS & MAINTENANCE	\$1,461	\$3,080	\$7,000	\$7,000	\$0	0%
GROUNDS MAINTENANCE	\$2,650	\$588	\$3,500	\$3,500	\$0	0%
ROAD MAINTENANCE	\$106,193	\$121,820	\$110,000	\$110,000	\$0	0%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 Dept Request (\$ Change)	FY2024 BoF Budget vs. FY2025 Dept Request (% Change)
STREET LINE STRIPES	\$8,470	\$10,000	\$10,000	\$12,000	\$2,000	20%
STREET SIGNS	\$6,607	\$3,210	\$7,000	\$7,000	\$0	0%
ADMIN SUPPLIES	\$1,498	\$2,003	\$1,800	\$2,200	\$400	22.2%
INFRASTRUCTURE	\$402,588	\$400,314	\$475,000	\$500,000	\$25,000	5.3%
Total PW Highway And Street:	\$591,366	\$567,835	\$644,300	\$671,700	\$27,400	4.3%
PW Snow And Ice						
OVERTIME	\$12,102	\$3,712	\$0	\$0	\$0	0%
EMPLOYER SHARE SOCIAL SEC	\$880	\$269	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$615	\$155	\$0	\$0	\$0	0%
SNOW PLOWING / SANDING	\$51,397	\$29,194	\$40,000	\$40,000	\$0	0%
FOOD	\$2,127	\$694	\$5,000	\$5,000	\$0	0%
Total PW Snow And Ice:	\$67,121	\$34,024	\$45,000	\$45,000	\$0	0%
PW Vehicle/Equip Maint						
REPAIRS & MAINTENANCE	\$45,306	\$40,018	\$45,000	\$50,000	\$5,000	11.1%
TECHNOLOGY RELATED REPAIR	\$675	\$0	\$1,000	\$1,000	\$0	0%
FUEL	\$52,098	\$47,133	\$45,000	\$47,500	\$2,500	5.6%
Total PW Vehicle/Equip Maint:	\$98,079	\$87,151	\$91,000	\$98,500	\$7,500	8.2%
Total Public Works Department:	\$1,767,707	\$1,637,871	\$1,901,726	\$1,932,709	\$30,983	1.6%
Total Public Works:	\$1,767,707	\$1,637,871	\$1,901,726	\$1,932,709	\$30,983	1.6%
Total Expenditures:	\$1,767,707	\$1,637,871	\$1,901,726	\$1,932,709	\$30,983	1.6%

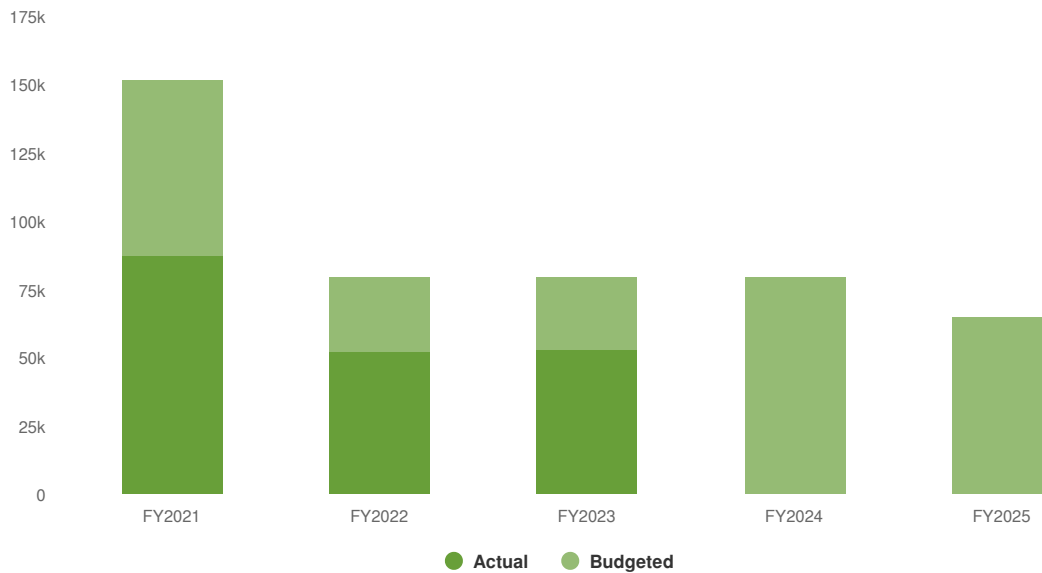


Street Lighting - 431100

Expenditures Summary

\$65,000 **-\$15,000**
(-18.75% vs. prior year)

Street Lighting Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Operational Expense						
REPAIRS & MAINTENANCE	\$18,388	\$10,781	\$25,000	\$25,000	\$0	0%
ELECTRICITY	\$33,905	\$42,158	\$55,000	\$40,000	-\$15,000	-27.3%
Total Operational Expense:	\$52,293	\$52,939	\$80,000	\$65,000	-\$15,000	-18.7%
Total Expense Objects:	\$52,293	\$52,939	\$80,000	\$65,000	-\$15,000	-18.7%



Transfer Station



William Claffey, Director

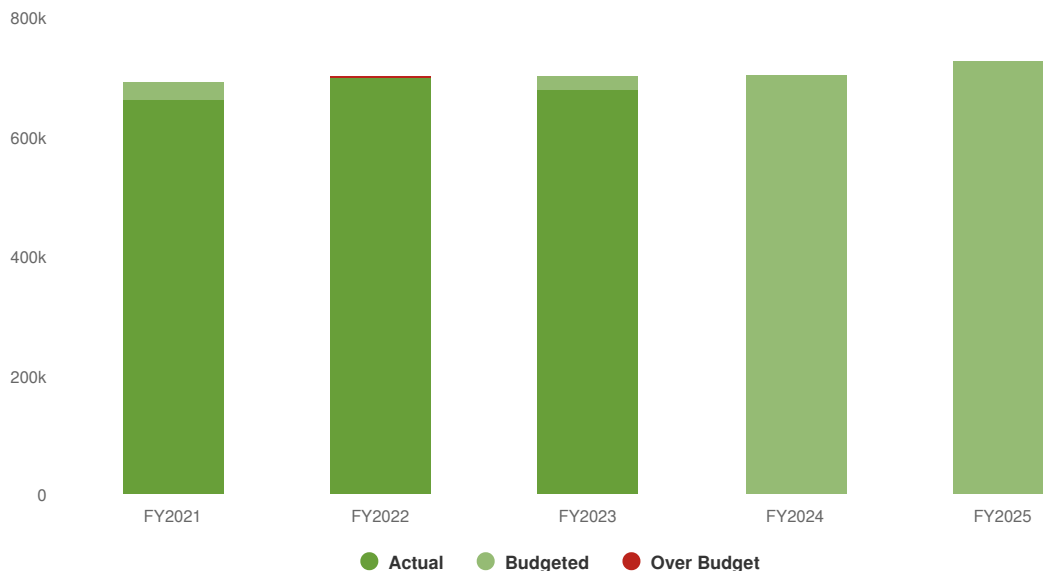
The Transfer Station is staffed with a five member team. The Board of Selectmen issue Transfer Station passes to residents and property owners for use of the Transfer Station. The Transfer Station can be especially active with vehicle and pedestrian traffic.

ACCOMPLISHMENTS	OBJECTIVES
<ul style="list-style-type: none"> • Prepped, prepared and installed the Commodities Exchange (building and parking area including handicapped- accessible) in conjunction with the Rotary Club • Transfer Station passes were issued to the public • Reorganized flow of traffic to be two lanes to accommodate the new Commodities Exchange area as well as the day-to-day flow of the public • Major revamping of the grounds: removal of unused equipment, etc • Installation of new signage • Organization and implementation of now- annual Saybrook Street Party 	<ul style="list-style-type: none"> • Promote recycling • Set and organize an area to process materials • Organize and restructure how our metal is processed

Expenditures Summary

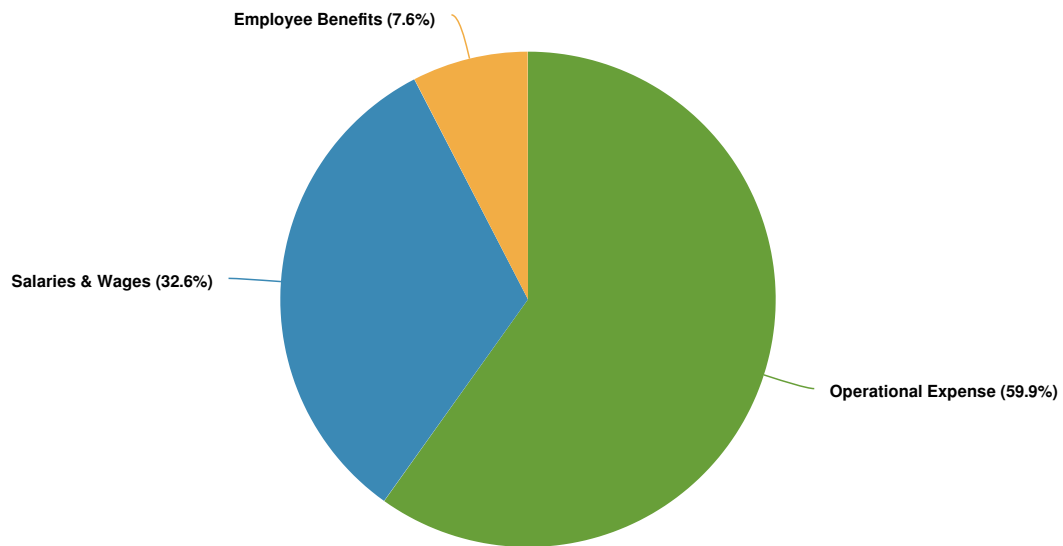
\$726,785 **\$23,637**
(3.36% vs. prior year)

Transfer Station Proposed and Historical Budget vs. Actual

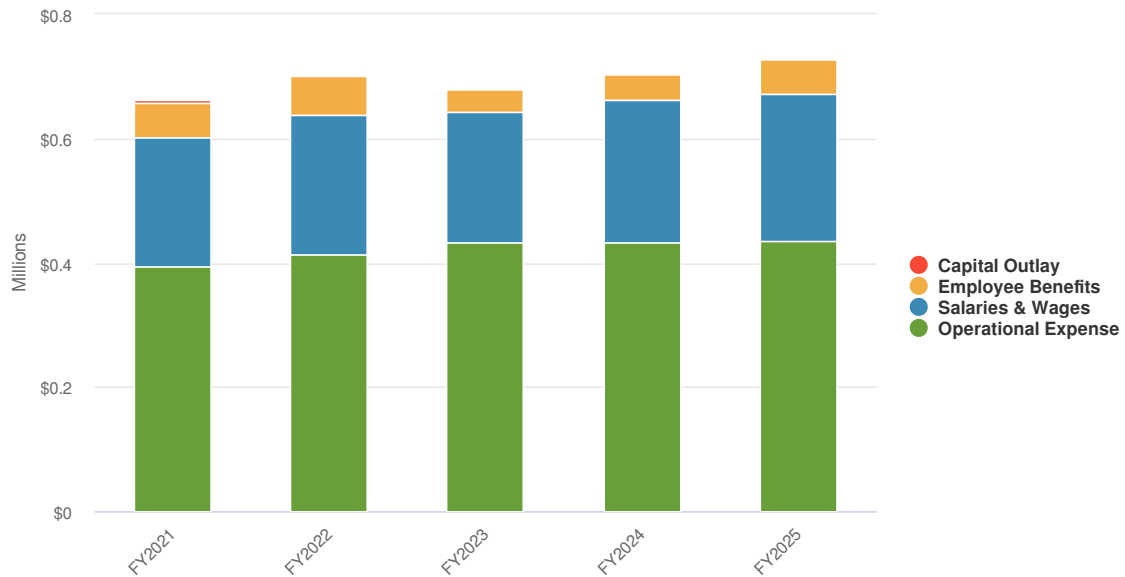


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures by Function

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expenditures						
Public Works						
Transfer Station Department						
Transfer Station Operation						
REGULAR EMPLOYEES	\$224,785	\$208,977	\$230,643	\$236,582	\$5,939	2.6%
OVERTIME	\$1,381	\$1,339	\$0	\$0	\$0	0%
GROUP INSURANCE	\$376	\$395	\$407	\$417	\$10	2.5%
EMPLOYER SHARE SOCIAL SEC	\$16,876	\$15,883	\$17,644	\$18,099	\$454	2.6%
RETIREMENT CONTRIBUTIONS	\$15,898	\$0	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$2,141	\$944	\$2,177	\$3,584	\$1,407	64.6%
WORKERS' COMPENSATION	\$14,161	\$8,584	\$9,110	\$9,440	\$330	3.6%
HEALTH INSURANCE	\$12,392	\$9,856	\$10,677	\$22,550	\$11,873	111.2%
DENTAL INSURANCE	\$335	\$380	\$390	\$1,014	\$624	160%
PURCHASED PROFESSIONAL SE	\$0	\$0	\$200	\$200	\$0	0%
REFUSE REMOVAL	\$1,897	\$0	\$0	\$0	\$0	0%
REPAIRS & MAINTENANCE	\$38,345	\$19,041	\$30,000	\$30,000	\$0	0%
BUILDING MAINTENANCE	\$31,776	\$7,737	\$5,000	\$5,000	\$0	0%
FIRE / SECURITY MAINTENAN	\$468	\$468	\$0	\$0	\$0	0%
NON-TECHNOLOGY RELATED RE	\$19,684	\$27,239	\$25,000	\$25,000	\$0	0%
RENTALS	\$4,950	\$6,953	\$5,600	\$5,600	\$0	0%
COMMUNICATIONS	\$2,655	\$2,559	\$1,100	\$1,100	\$0	0%
SUPPLIES	\$806	\$1,059	\$1,800	\$1,800	\$0	0%
ELECTRICITY	\$5,506	\$6,816	\$6,000	\$6,000	\$0	0%
FUEL	\$7,025	\$7,838	\$5,000	\$5,000	\$0	0%
OTHER	\$953	\$13,753	\$11,500	\$11,500	\$0	0%
MACHINERY	\$225	\$0	\$0	\$0	\$0	0%
Total Transfer Station Operation:	\$402,635	\$339,821	\$362,248	\$382,885	\$20,637	5.7%
TS Waste Transport/Disposal						
REFUSE REMOVAL	\$199,454	\$218,345	\$215,900	\$215,900	\$0	0%
NON-TECHNOLOGY RELATED RE	\$9,721	\$397	\$0	\$0	\$0	0%
DISPOSAL - BULKY WASTE	\$89,774	\$120,512	\$120,000	\$120,000	\$0	0%
SNOW PLOWING	\$0	\$0	\$5,000	\$5,000	\$0	0%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
DISPOSAL - TIRE	\$0	\$0	\$0	\$3,000	\$3,000	N/A
Total TS Waste Transport/Disposal:	\$298,949	\$339,254	\$340,900	\$343,900	\$3,000	0.9%
Total Transfer Station Department:	\$701,584	\$679,075	\$703,148	\$726,785	\$23,637	3.4%
Total Public Works:	\$701,584	\$679,075	\$703,148	\$726,785	\$23,637	3.4%
Total Expenditures:	\$701,584	\$679,075	\$703,148	\$726,785	\$23,637	3.4%



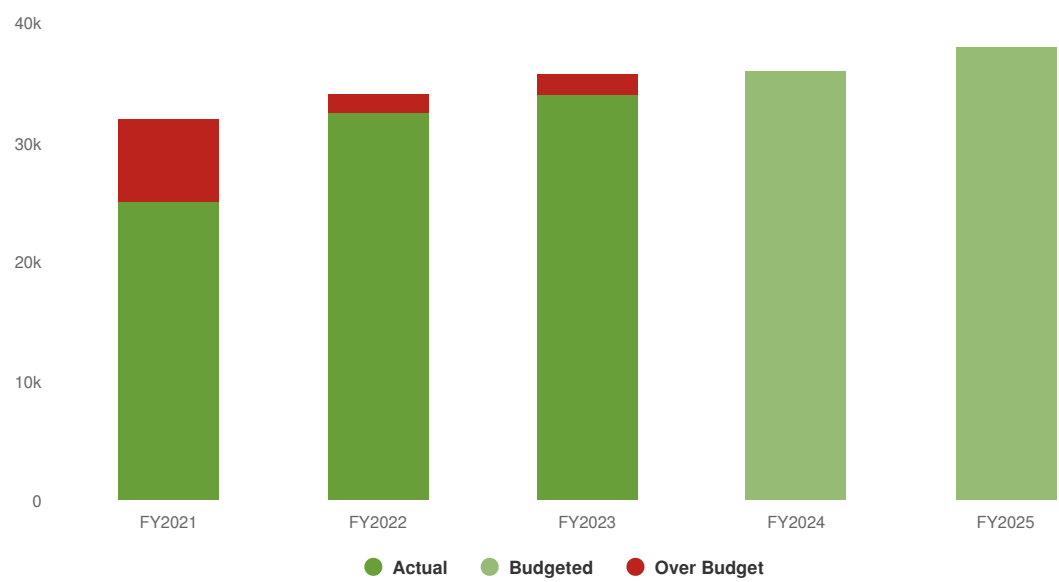
Waste Collection - 431700

Expenditures Summary

\$38,000

\$2,000
(5.56% vs. prior year)

Waste Collection Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Operational Expense						
PURCHASED PROFESSIONAL SE	\$34,123	\$35,708	\$36,000	\$38,000	\$2,000	5.6%
Total Operational Expense:	\$34,123	\$35,708	\$36,000	\$38,000	\$2,000	5.6%
Total Expense Objects:	\$34,123	\$35,708	\$36,000	\$38,000	\$2,000	5.6%

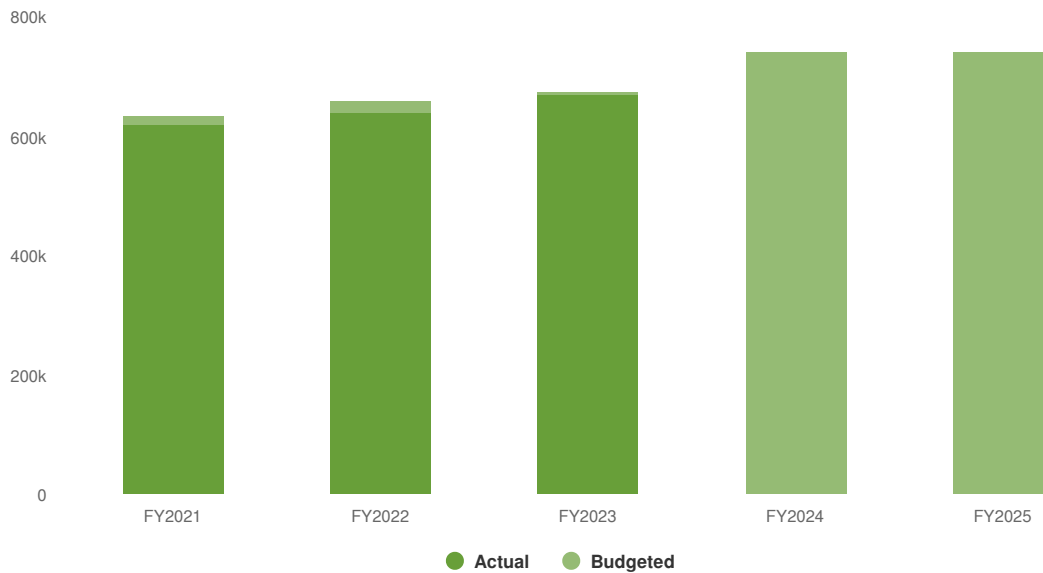


Water Hydrant - 432900

Expenditures Summary

\$743,000 **\$500**
(0.07% vs. prior year)

Water Hydrant Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Operational Expense						
WATER/SEWER	\$640,104	\$668,276	\$742,500	\$743,000	\$500	0.1%
Total Operational Expense:	\$640,104	\$668,276	\$742,500	\$743,000	\$500	0.1%
Total Expense Objects:	\$640,104	\$668,276	\$742,500	\$743,000	\$500	0.1%



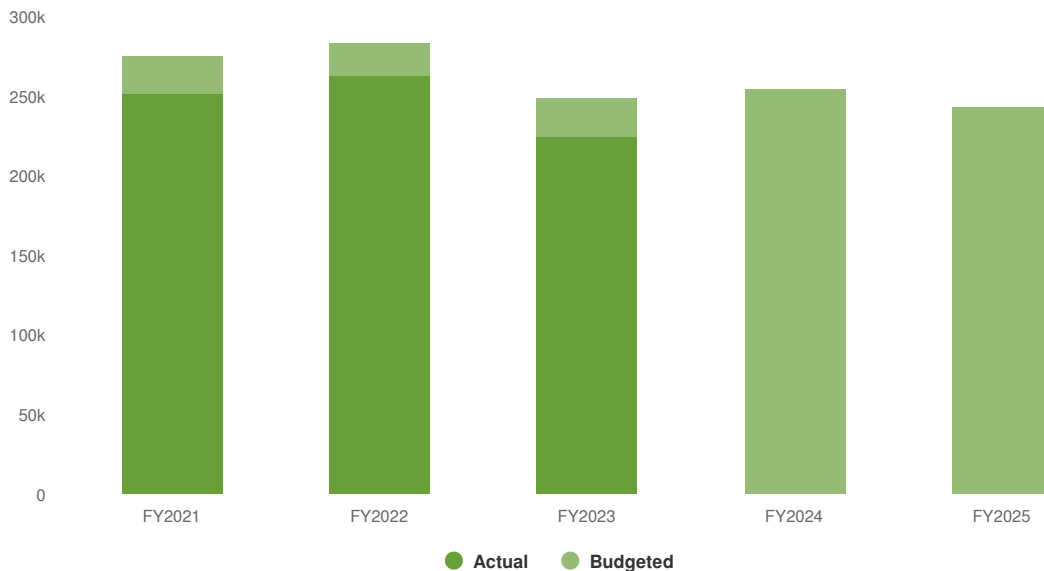
WPCA Administration - 821100

WPCA develops and implements a wastewater management program to upgrade and construct wastewater treatment systems in accordance with CT DEEP requirements and regulations and the court-issued Stipulated Judgment. WPCA will continue to monitor pump-outs of sewage disposal systems town-wide and maintenance of privately owned systems serving multiple unit residences. The WPCA budget reflects continuing Phase 3 data gathering and planning, including cost estimates for collection, treatment and dispersal. Professional services increase is attributed to engineering expenses related to the analysis of community systems treatment options, costs, Phase 3 application, potential future amendments, and retention of public relations support for public information outreach.

Expenditures Summary

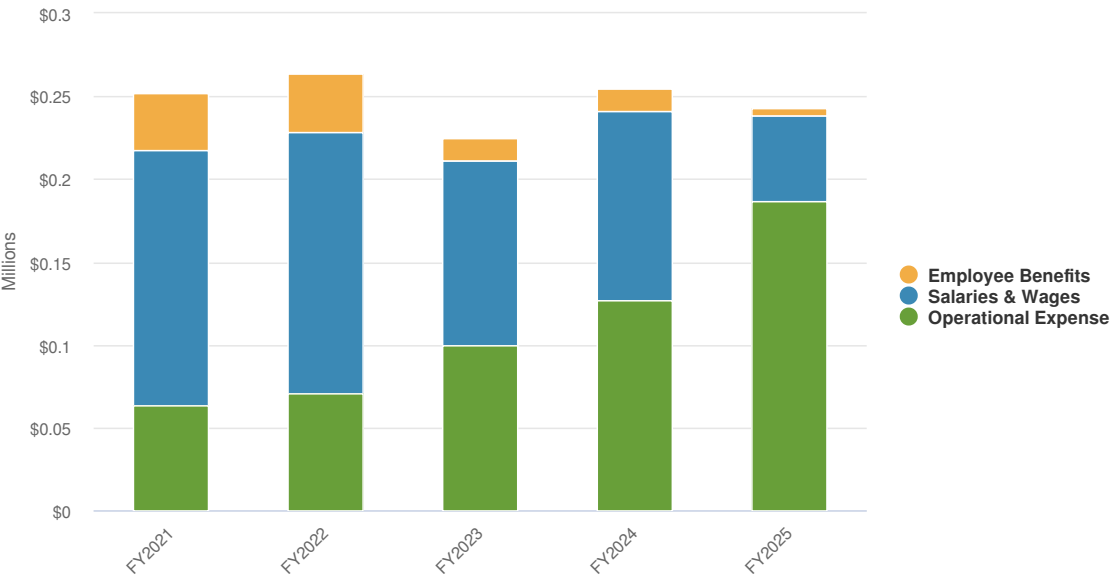
\$243,027 **-\$12,044**
(-4.72% vs. prior year)

WPCA Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$157,615	\$111,047	\$113,569	\$51,799	-\$61,770	-54.4%
Total Salaries & Wages:	\$157,615	\$111,047	\$113,569	\$51,799	-\$61,770	-54.4%
Employee Benefits						
GROUP INSURANCE	\$706	\$354	\$364	\$375	\$11	2.9%
EMPLOYER SHARE SOCIAL SEC	\$11,997	\$8,590	\$8,688	\$3,963	-\$4,725	-54.4%
RETIREMENT CONTRIBUTIONS	\$8,791	\$0	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$3,842	\$4,932	\$5,059	\$0	-\$5,059	-100%
WORKERS' COMPENSATION	\$439	\$297	\$291	\$291	\$0	0%
HEALTH INSURANCE	\$8,904	\$0	\$0	\$0	\$0	0%
DENTAL INSURANCE	\$305	\$0	\$0	\$0	\$0	0%
Total Employee Benefits:	\$34,984	\$14,173	\$14,402	\$4,628	-\$9,774	-67.9%
Operational Expense						
LEGAL SERVICES	\$2,025	\$0	\$10,000	\$10,000	\$0	0%
PROFESSIONAL EDUCATIONAL	\$0	\$180	\$1,000	\$750	-\$250	-25%
OTHER PROFESSIONAL SERVIC	\$60,474	\$91,502	\$90,000	\$155,000	\$65,000	72.2%
TECHNICAL SERVICES	\$2,300	\$2,415	\$2,650	\$3,300	\$650	24.5%
REPAIRS & MAINTENANCE	\$1,079	\$726	\$1,000	\$1,000	\$0	0%
POSTAGE	\$959	\$982	\$3,600	\$1,200	-\$2,400	-66.7%
ADVERTISING	\$300	\$840	\$2,000	\$2,000	\$0	0%
TRAVEL REIMBURSEMENT	\$0	\$0	\$1,000	\$1,000	\$0	0%
OTHER - OTHER PURCHASED S	\$1,045	\$1,000	\$2,500	\$1,500	-\$1,000	-40%
SUPPLIES	\$591	\$864	\$4,000	\$2,000	-\$2,000	-50%
GENERAL SUPPLIES	\$1,938	\$1,265	\$2,500	\$2,000	-\$500	-20%
FUEL	\$134	\$0	\$850	\$850	\$0	0%
OTHER SUPPLIES	\$75	\$0	\$6,000	\$6,000	\$0	0%
Total Operational Expense:	\$70,920	\$99,774	\$127,100	\$186,600	\$59,500	46.8%
Total Expense Objects:	\$263,519	\$224,994	\$255,071	\$243,027	-\$12,044	-4.7%

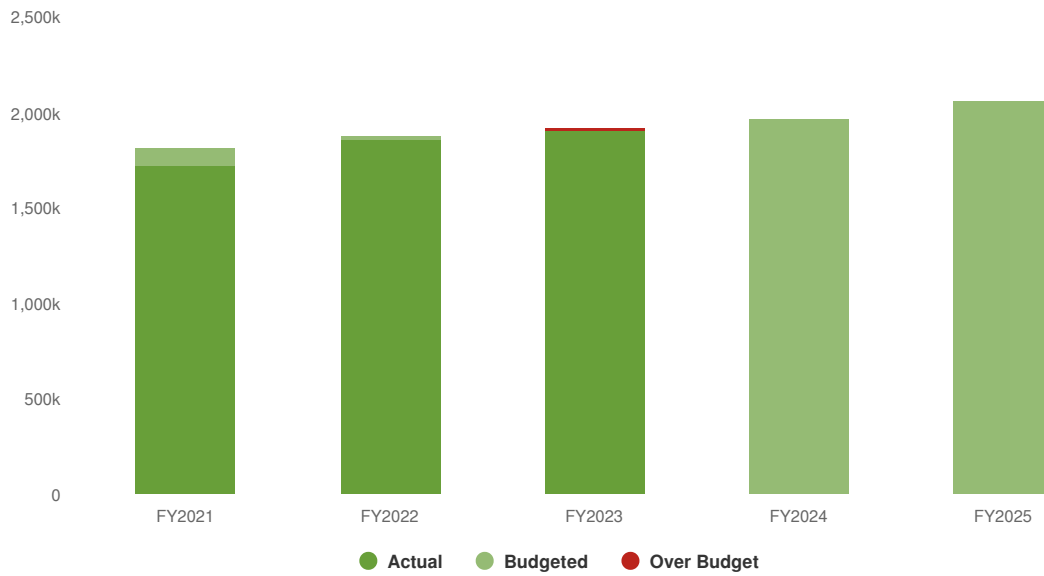


Culture and Recreation

Expenditures Summary

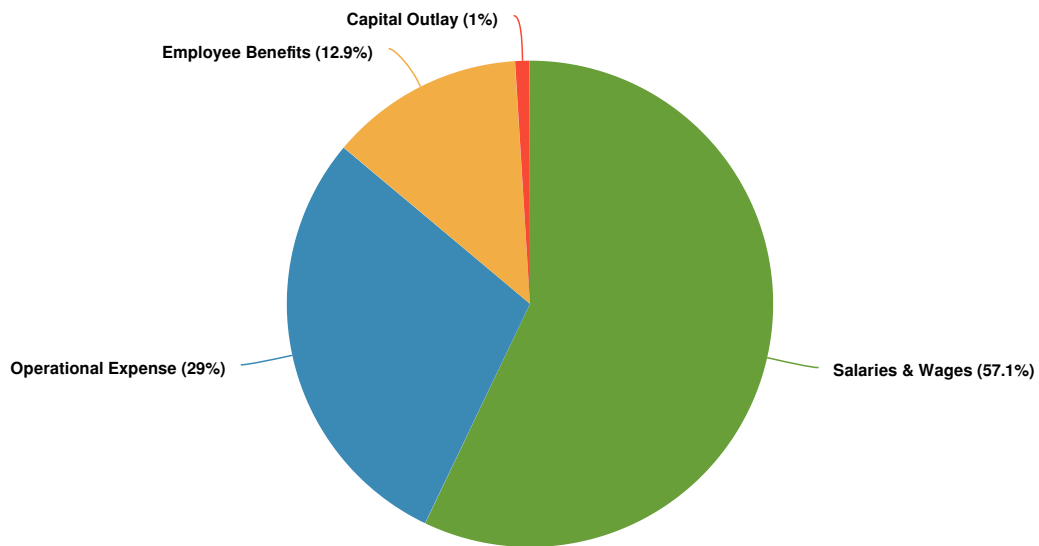
\$2,055,873 **\$87,775**
(4.46% vs. prior year)

Culture and Recreation Proposed and Historical Budget vs. Actual

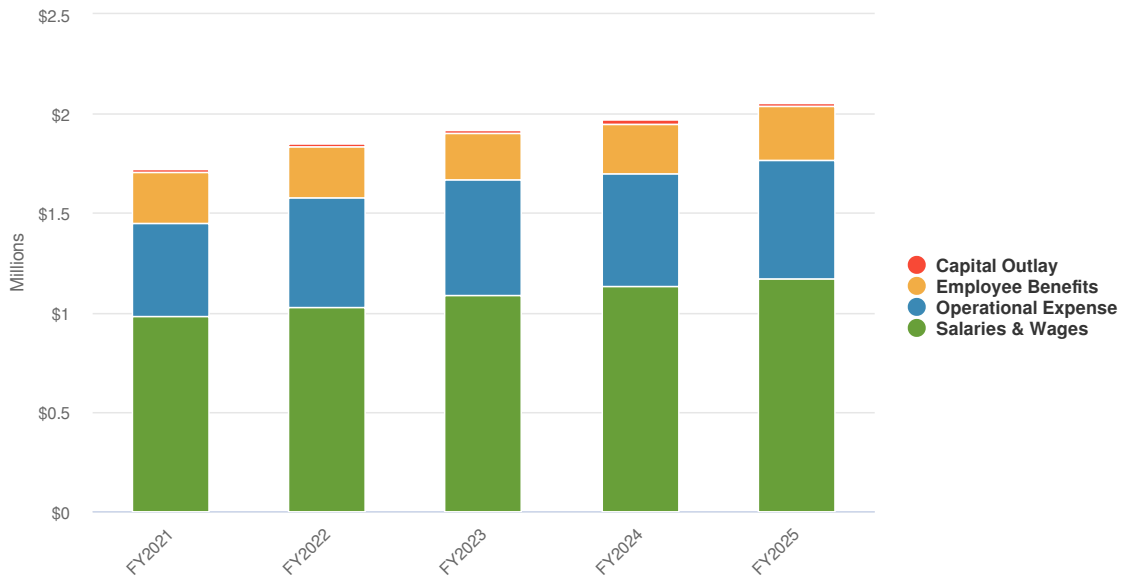


Expenditures by Expense Type

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. The goals of the Acton Public Library are: (1) Foster community, peer, and intergenerational engagement. (2) Satisfy Curiosity & Stimulate Imagination. (3) Promote Civic Engagement. (4) Support Local Economic Development. (5) Provide Exemplary Service.

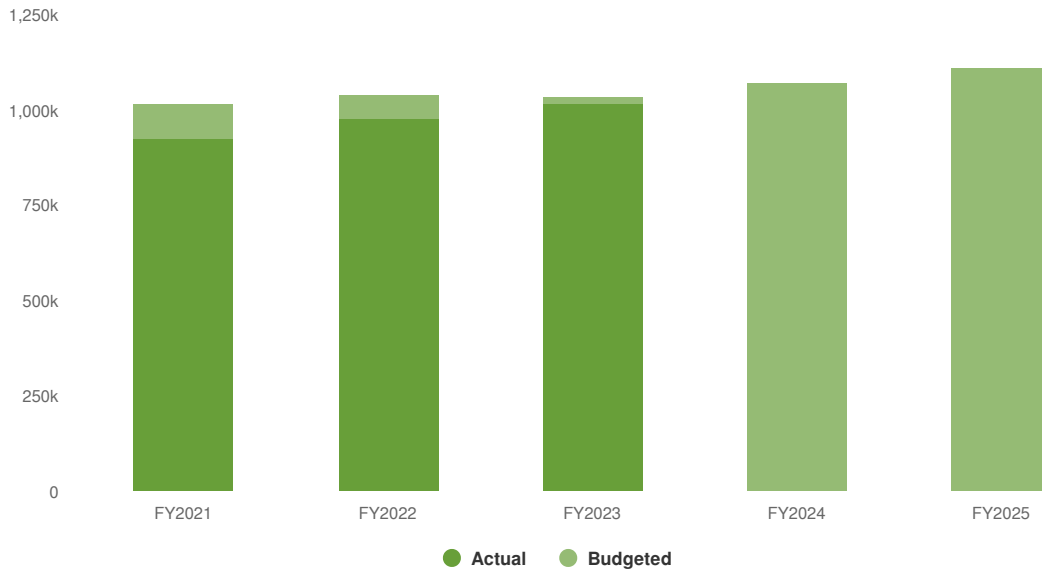
ACCOMPLISHMENTS	OBJECTIVES	KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none"> Added a third Notary Public to accommodate more evening and weekend hours Held legislative event in February to educate legislators on what CT libraries are currently doing in their communities, their funding struggles and the eBook issues Worked with Florence Griswold Museum to present free art programming for our patrons Won \$2 Million State of CT Construction Grant Hired architect to provide renderings based on strategic plan and architectural feasibility study findings. Fully staffed on Sundays, with a supervising staff member Offered bilingual and sign language storytimes; expanded our foreign language offering (digital and print). Sent 6 staff members to CT Library Assoc. Annual Conf. 	<ul style="list-style-type: none"> Continue to provide opportunities for staff to pursue continuing education Offer programs for those with varying abilities and learning styles Continue to diversify our collections offerings Work on fundraising the remaining portion that is required by the State of CT Construction Grant Pursue more outreach opportunities to reach outside the library walls 	<ul style="list-style-type: none"> 67,584 visitors into the library 127,273 total items circulated (physical and digital) 5937 public computer sessions 855 patrons helped with in-depth computer questions, an addition 1173 helped with >5 minute questions 10 computer education classes held, helping 122 patrons 9123 patrons attended programs (in-person and virtual)

Expenditures Summary

\$1,106,992 **\$36,967**
(3.45% vs. prior year)

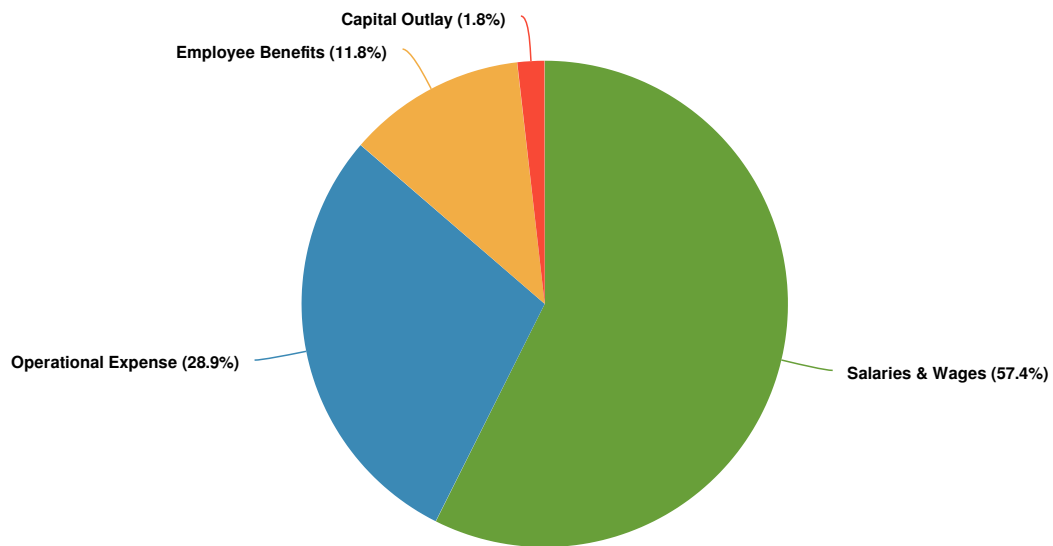


Acton Public Library Proposed and Historical Budget vs. Actual

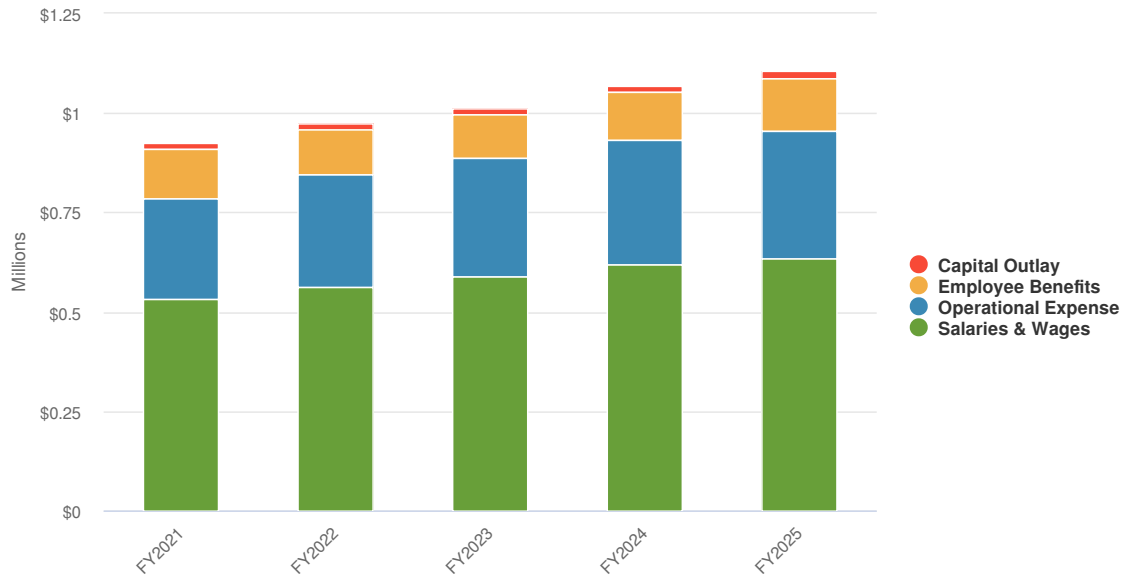


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$521,968	\$539,139	\$617,751	\$635,509	\$17,757	2.9%
ADDITIONAL HOURS	\$34,902	\$20,112	\$0	\$0	\$0	0%
OVERTIME	\$357	\$0	\$0	\$0	\$0	0%
OTHER SALARIES	\$6,095	\$30,793	\$0	\$0	\$0	0%
Total Salaries & Wages:	\$563,322	\$590,044	\$617,751	\$635,509	\$17,757	2.9%
Employee Benefits						
GROUP INSURANCE	\$1,500	\$1,447	\$1,510	\$1,586	\$76	5.1%
EMPLOYER SHARE SOCIAL SEC	\$42,812	\$44,705	\$47,258	\$48,616	\$1,358	2.9%
RETIREMENT CONTRIBUTIONS	\$6,338	\$0	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$30,967	\$35,603	\$33,983	\$42,617	\$8,634	25.4%
WORKERS' COMPENSATION	\$2,335	\$1,416	\$4,583	\$4,385	-\$198	-4.3%
HEALTH INSURANCE	\$27,588	\$26,087	\$32,654	\$32,758	\$104	0.3%
DENTAL INSURANCE	\$918	\$979	\$1,170	\$1,196	\$26	2.2%
Total Employee Benefits:	\$112,458	\$110,237	\$121,158	\$131,159	\$10,001	8.3%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$4,785	\$7,934	\$7,300	\$8,000	\$700	9.6%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
OTHER PURCHASED PROFESSIO	\$50,608	\$54,035	\$58,331	\$59,700	\$1,369	2.3%
SEPTIC CLEANING/HAUL	\$1,045	\$800	\$720	\$800	\$80	11.1%
CLEANING SERVICES	\$28,121	\$20,995	\$22,524	\$22,524	\$0	0%
REPAIRS & MAINTENANCE	\$23,299	\$25,042	\$31,000	\$33,000	\$2,000	6.5%
FIRE / SECURITY MAINTENAN	\$288	\$468	\$470	\$470	\$0	0%
HVAC MAINTENANCE	\$10,240	\$10,240	\$10,240	\$10,240	\$0	0%
WATER/SEWER	\$3,879	\$4,108	\$4,601	\$4,600	-\$1	0%
COMMUNICATIONS	\$714	\$729	\$770	\$770	\$0	0%
POSTAGE	\$697	\$513	\$1,000	\$1,000	\$0	0%
GENERAL SUPPLIES	\$2,961	\$3,128	\$3,600	\$3,600	\$0	0%
LIBRARY TECHNICAL SUPPLIE	\$4,021	\$3,086	\$6,000	\$6,000	\$0	0%
LIBRARY CLEANING SUPPLIES	\$2,227	\$2,750	\$6,100	\$3,600	-\$2,500	-41%
NATURAL GAS	\$5,670	\$6,058	\$6,810	\$6,920	\$110	1.6%
ELECTRICITY	\$39,436	\$50,810	\$47,000	\$51,000	\$4,000	8.5%
OTHER SUPPLIES	\$102,469	\$103,432	\$105,450	\$105,600	\$150	0.1%
DUES & FEES	\$1,910	\$1,860	\$2,500	\$2,500	\$0	0%
Total Operational Expense:	\$282,370	\$295,988	\$314,416	\$320,324	\$5,908	1.9%
Capital Outlay						
BUILDINGS	\$16,660	\$16,660	\$16,700	\$20,000	\$3,300	19.8%
Total Capital Outlay:	\$16,660	\$16,660	\$16,700	\$20,000	\$3,300	19.8%
Total Expense Objects:	\$974,810	\$1,012,929	\$1,070,025	\$1,106,992	\$36,967	3.5%



Katherine Hepburn Cultural Arts Center - 451100

Brett Elliott, Executive Director

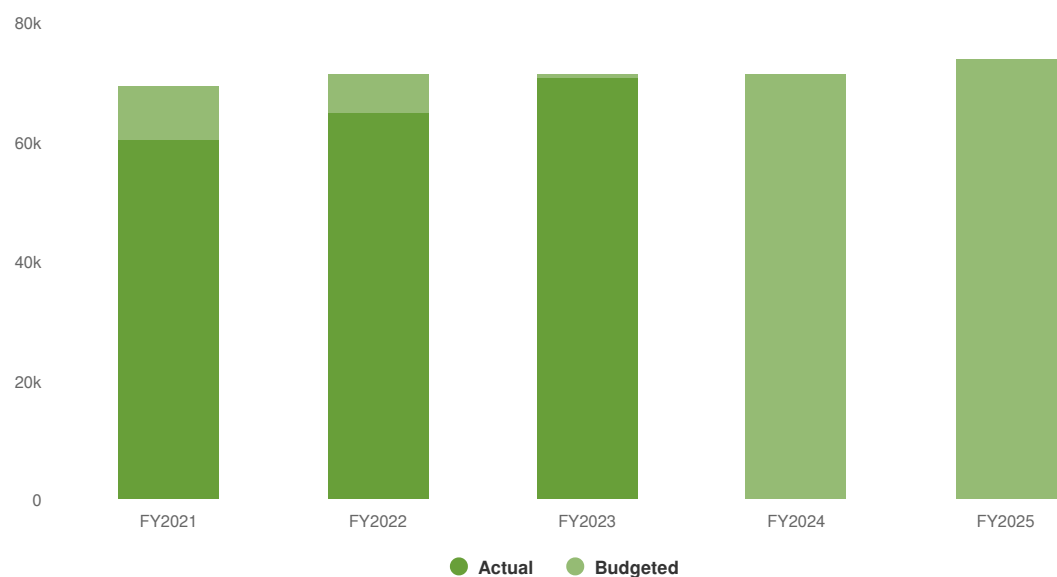
The Katherine Hepburn Cultural Arts Center ("KHCAC") is a non-profit performing arts organization. The town owns the historic KHCAC building, which is the former location of the Town Hall and was built in 1911. The town and the KHCAC entered into a long-term lease for the use of the building which brings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

\$74,000

\$2,500
(3.50% vs. prior year)

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



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Operational Expense						
SEPTIC CLEANING/HAUL	\$0	\$410	\$600	\$600	\$0	0%
REPAIRS & MAINTENANCE	\$8,486	\$18,322	\$17,000	\$17,000	\$0	0%
BUILDING MAINTENANCE	\$0	\$0	\$4,000	\$4,000	\$0	0%
FIRE / SECURITY MAINTENAN	\$288	\$288	\$0	\$0	\$0	0%
HVAC MAINTENANCE	\$10,200	\$10,200	\$10,200	\$10,200	\$0	0%
WATER/SEWER	\$2,344	\$1,912	\$1,700	\$1,700	\$0	0%
NATURAL GAS	\$7,166	\$7,106	\$8,000	\$8,000	\$0	0%
ELECTRICITY	\$36,412	\$32,410	\$30,000	\$32,500	\$2,500	8.3%
Total Operational Expense:	\$64,896	\$70,648	\$71,500	\$74,000	\$2,500	3.5%
Total Expense Objects:	\$64,896	\$70,648	\$71,500	\$74,000	\$2,500	3.5%



Park and Recreation

Ray Allen, Director

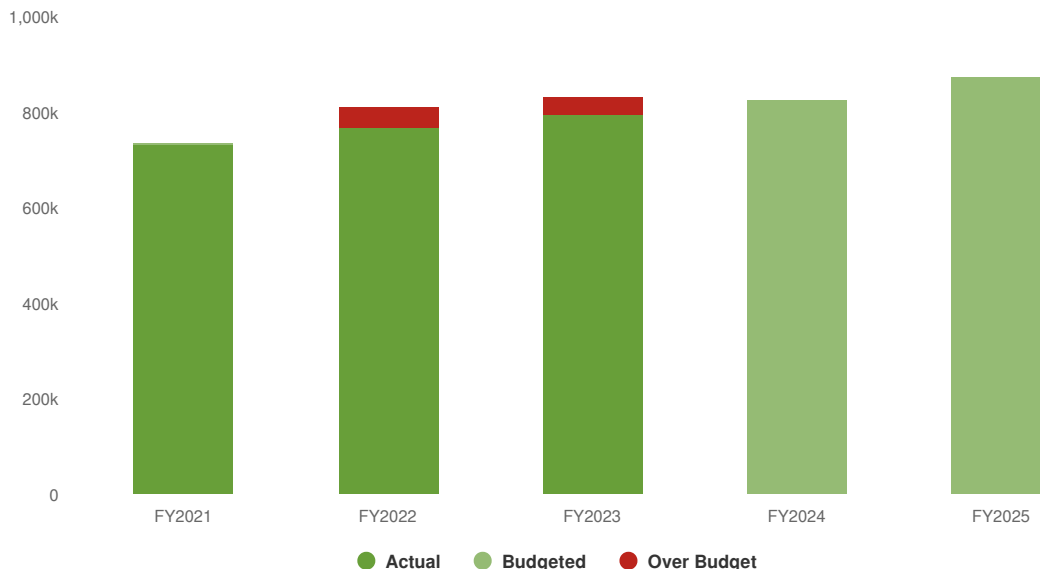
"Bringing our community together through excellence in our beaches, parks, fields, facilities and programs."

ACCOMPLISHMENTS	OBJECTIVES
<ul style="list-style-type: none"> • New bleachers (Trask Baseball Field) • Bathroom Upgrades (Town Beach & Harvey's Beach) • Resurfacing of Courts (Vin Baker, Trask Basketball) • Fixing cracks at Trask Tennis Court • Windscreens for Pickleball side of Trask Tennis Courts • New flagpole at Ft. Saybrook Park • New netting around Mini Golf Course • New awning at Harvey's Beach • Resurface of Trask Park Splash Pad • Completed Disc Golf Course • Painted gym ceiling • Installation of Maple Ave Field irrigation • New scoreboard at MacMurray Field • New mulch for Trask Park playground • Wi-fi upgrades to several parks 	<ul style="list-style-type: none"> • New windows and outside clapboard at Mini Golf booth • New surface for pickleball courts • Clivus bathroom for Maple Ave Field • New shed for Maple Ave Field • New awning at Vicky Duffy Pavillion • Replace rocks with concrete at Saybrook Point

Expenditures Summary

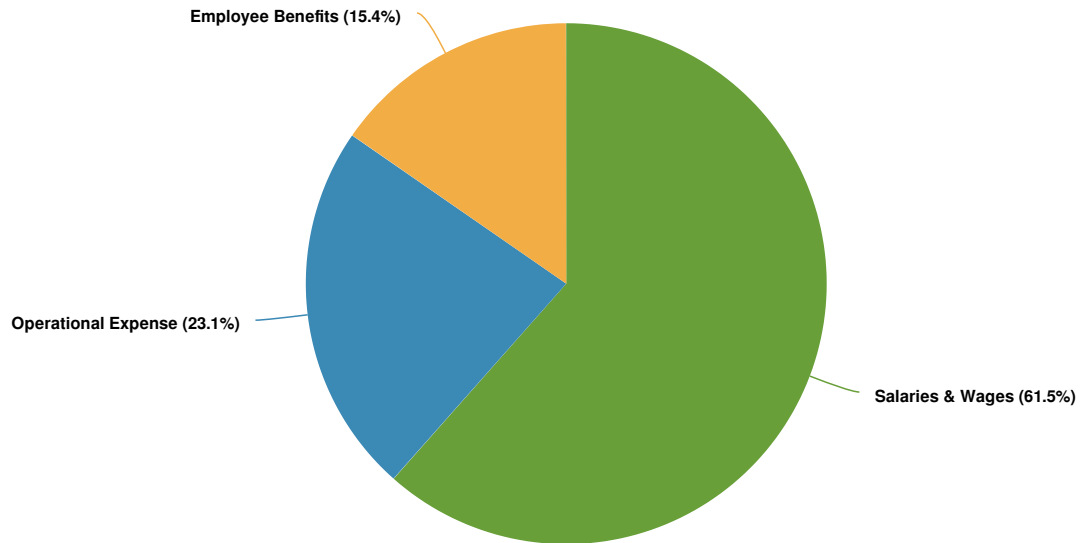
\$874,881 **\$48,308**
(5.84% vs. prior year)

Park and Recreation Proposed and Historical Budget vs. Actual

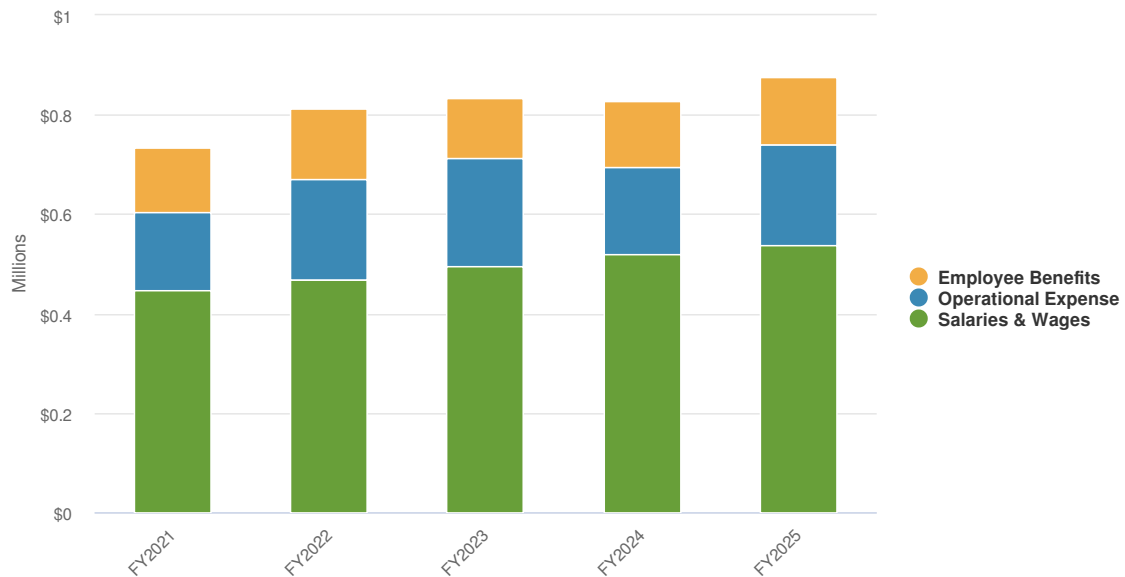


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Expenditures by Function

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expenditures						
Culture and Recreation						
Parks and Recreation						
Recreation						
REGULAR EMPLOYEES	\$264,284	\$279,913	\$292,594	\$298,764	\$6,170	2.1%
ADDITIONAL HOURS	\$0	\$0	\$7,100	\$7,100	\$0	0%
PART TIME/SEASONAL EMPLOY	\$0	\$6,620	\$10,500	\$11,000	\$500	4.8%
LIFEGUARDS/INSTRUCTORS	\$38,319	\$42,509	\$49,000	\$51,500	\$2,500	5.1%
FACILITY ATTENDENTS	\$39,270	\$51,632	\$42,000	\$44,100	\$2,100	5%
YOUTH CENTER SUPER	\$31,146	\$22,110	\$25,000	\$26,250	\$1,250	5%
P&R GYM SUPER	\$10,560	\$8,373	\$16,000	\$16,800	\$800	5%
P&R BUILDING SUPER	\$18,761	\$19,795	\$14,000	\$14,700	\$700	5%
P&R OFFICE COVERAGE	\$2,919	\$1,015	\$11,500	\$12,100	\$600	5.2%
OVERTIME	\$13,299	\$5,331	\$0	\$0	\$0	0%
GROUP INSURANCE	\$1,262	\$1,318	\$1,365	\$1,396	\$32	2.3%
EMPLOYER SHARE SOCIAL SEC	\$31,321	\$32,114	\$34,899	\$36,897	\$1,998	5.7%
RETIREMENT CONTRIBUTIONS	\$18,345	\$0	\$0	\$0	\$0	0%
DEFINED CONTRIBUTION ER	\$2,961	\$3,909	\$4,670	\$4,723	\$54	1.2%
UNEMPLOYMENT COMPENSATION	\$1,454	\$0	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$15,033	\$11,038	\$10,392	\$11,000	\$608	5.9%
HEALTH INSURANCE	\$63,353	\$64,868	\$70,597	\$71,481	\$884	1.3%
DENTAL INSURANCE	\$2,441	\$2,765	\$2,990	\$3,172	\$182	6.1%
OTHER EMPLOYEE BENEFITS	\$782	\$0	\$100	\$100	\$0	0%
IMMUNIZATION SHOTS	\$0	\$0	\$100	\$100	\$0	0%
PROFESSIONAL EDUCATIONAL	\$1,491	\$1,954	\$2,000	\$2,000	\$0	0%
OTHER PROFESSIONAL SERVIC	\$9,187	\$8,091	\$2,500	\$3,000	\$500	20%
OTHER PURCHASED PROFESSIO	\$16,077	\$5,756	\$3,895	\$4,780	\$885	22.7%
PURCHASED PROPERTY SERVIC	\$3,777	\$11,094	\$4,000	\$5,000	\$1,000	25%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
SEPTIC CLEANING/HAUL	\$346	\$3,050	\$3,350	\$3,350	\$0	0%
REPAIRS & MAINTENANCE	\$8,761	\$12,516	\$16,300	\$16,300	\$0	0%
BUILDING MAINTENANCE	\$6,932	\$6,313	\$6,000	\$6,000	\$0	0%
NON-TECHNOLOGY RELATED RE	\$372	\$1,395	\$600	\$600	\$0	0%
RENTAL OF EQUIPMENT AND V	\$6,974	\$6,815	\$6,100	\$6,100	\$0	0%
COMMUNICATIONS	\$2,358	\$2,559	\$2,320	\$2,800	\$480	20.7%
POSTAGE	\$116	\$74	\$500	\$500	\$0	0%
PRINTING & BINDING	\$2,200	\$1,495	\$2,000	\$2,700	\$700	35%
TRAVEL REIMBURSEMENT	\$1,036	\$1,304	\$1,500	\$1,500	\$0	0%
SUPPLIES	\$122	\$0	\$0	\$0	\$0	0%
GENERAL SUPPLIES	\$4,613	\$4,461	\$3,000	\$3,000	\$0	0%
BALLFIELD UPGRADE	\$13,469	\$18,870	\$11,500	\$14,000	\$2,500	21.7%
GAME ROOM SUPPLIES	\$1,754	\$1,552	\$1,500	\$1,800	\$300	20%
Total Recreation:	\$635,095	\$640,609	\$659,871	\$684,614	\$24,743	3.7%
Recreation Mini Golf						
PART TIME/SEASONAL EMPLOY	\$40,903	\$55,499	\$51,000	\$53,600	\$2,600	5.1%
OVERTIME	\$2,829	\$0	\$0	\$0	\$0	0%
EMPLOYER SHARE SOCIAL SEC	\$3,353	\$4,231	\$3,902	\$4,100	\$199	5.1%
WORKERS' COMPENSATION	\$1,527	\$1,375	\$1,300	\$1,367	\$67	5.1%
PURCHASED PROPERTY SERVIC	\$5,761	\$1,614	\$1,000	\$1,700	\$700	70%
REPAIRS & MAINTENANCE	\$5,862	\$10,062	\$7,000	\$10,000	\$3,000	42.9%
BUILDING MAINTENANCE	\$1,840	\$2,338	\$3,000	\$3,000	\$0	0%
GROUNDS MAINTENANCE	\$2,020	\$1,942	\$1,000	\$1,000	\$0	0%
NON-TECHNOLOGY RELATED RE	\$4,684	\$9,898	\$7,200	\$8,000	\$800	11.1%
LAWN CARE	\$840	\$372	\$500	\$500	\$0	0%
COMMUNICATIONS	\$1,965	\$1,657	\$0	\$0	\$0	0%
PRINTING & BINDING	\$1,940	\$970	\$1,500	\$1,500	\$0	0%
TRAVEL REIMBURSEMENT	\$252	\$278	\$500	\$500	\$0	0%
GENERAL SUPPLIES	\$1,544	\$760	\$1,000	\$1,000	\$0	0%
ELECTRICITY	\$2,818	\$3,635	\$2,800	\$4,000	\$1,200	42.9%
Total Recreation Mini Golf:	\$78,138	\$94,631	\$81,702	\$90,267	\$8,566	10.5%
Parks Vicky Duffy Pav						
PART TIME/SEASONAL EMPLOY	\$5,345	\$4,140	\$0	\$2,500	\$2,500	N/A
EMPLOYER SHARE SOCIAL SEC	\$391	\$332	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$189	\$0	\$0	\$0	\$0	0%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
FIRE / SECURITY MAINTENAN	\$468	\$468	\$500	\$500	\$0	0%
HVAC MAINTENANCE	\$1,246	\$900	\$1,200	\$1,200	\$0	0%
WATER/SEWER	\$2,397	\$1,171	\$2,400	\$2,800	\$400	16.7%
CUSTODIAL SERVICES	\$2,374	\$5,402	\$5,000	\$5,400	\$400	8%
COMMUNICATIONS	\$2,192	\$1,054	\$0	\$0	\$0	0%
NATURAL GAS	\$1,691	\$1,793	\$1,700	\$1,700	\$0	0%
ELECTRICITY	\$3,246	\$3,378	\$3,200	\$3,400	\$200	6.3%
Total Parks Vicky Duffy Pav:	\$19,539	\$18,638	\$14,000	\$17,500	\$3,500	25%
Parks - Other						
REPAIRS & MAINTENANCE	\$6,731	\$3,196	\$5,000	\$5,000	\$0	0%
GROUNDS MAINTENANCE	\$6,518	\$5,089	\$6,000	\$6,000	\$0	0%
WATER/SEWER	\$21,104	\$24,641	\$18,000	\$24,000	\$6,000	33.3%
CUSTODIAL SERVICES	\$300	\$37	\$0	\$0	\$0	0%
LAWN CARE	\$26,711	\$28,391	\$26,000	\$28,000	\$2,000	7.7%
COMMUNICATIONS	\$2,172	\$1,861	\$0	\$0	\$0	0%
SUPPLIES	\$10,653	\$8,633	\$11,000	\$11,000	\$0	0%
GENERAL SUPPLIES	\$114	\$358	\$0	\$0	\$0	0%
ELECTRICITY	\$5,577	\$8,525	\$5,000	\$8,500	\$3,500	70%
Total Parks - Other:	\$79,880	\$80,731	\$71,000	\$82,500	\$11,500	16.2%
Total Parks and Recreation:	\$812,652	\$834,609	\$826,573	\$874,881	\$48,308	5.8%
Total Culture and Recreation:	\$812,652	\$834,609	\$826,573	\$874,881	\$48,308	5.8%
Total Expenditures:	\$812,652	\$834,609	\$826,573	\$874,881	\$48,308	5.8%

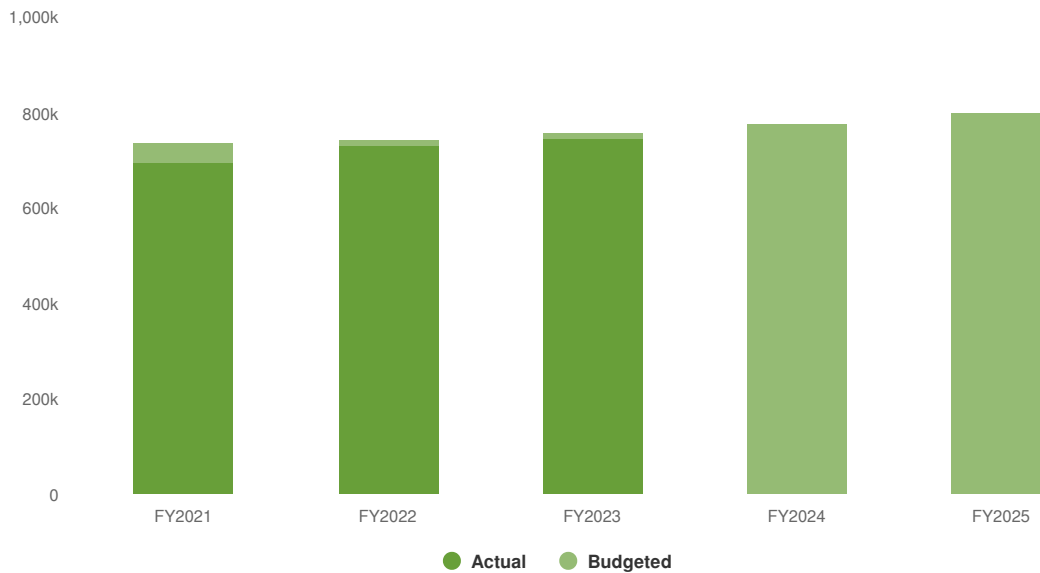


Health & Welfare

Expenditures Summary

\$799,091 **\$21,882**
(2.82% vs. prior year)

Health & Welfare Proposed and Historical Budget vs. Actual



Expenditures by Function

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expenditures						
Health & Welfare						
Environmental Health						
PURCHASED PROFESSIONAL SE	\$144,980	\$146,340	\$162,000	\$162,000	\$0	0%
Total Environmental Health:	\$144,980	\$146,340	\$162,000	\$162,000	\$0	0%
Public Health Nursing Board						
CLERICAL SUPPORT	\$1,150	\$1,373	\$1,200	\$1,200	\$0	0%

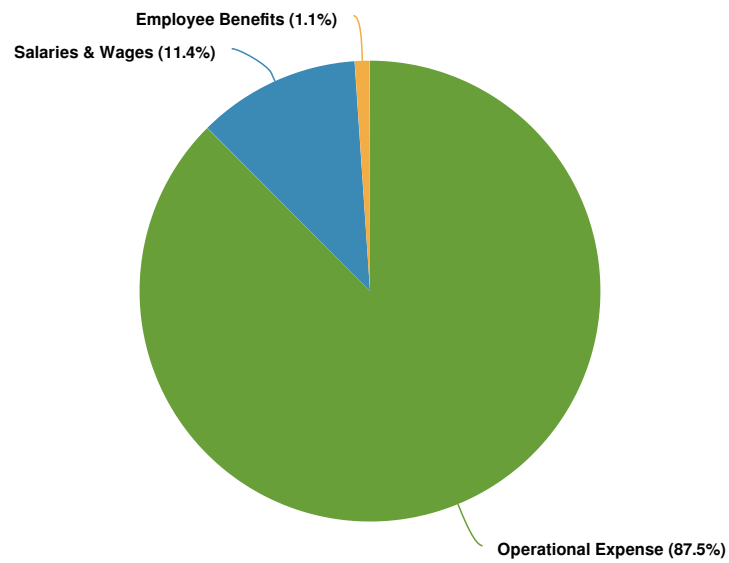


Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
EMPLOYER SHARE SOCIAL SEC	\$88	\$105	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$46	\$61	\$0	\$0	\$0	0%
PURCHASED PROFESSIONAL SE	\$35,153	\$33,455	\$36,287	\$37,808	\$1,521	4.2%
NURSING SERVICES	\$14,100	\$17,206	\$14,636	\$14,636	\$0	0%
ADMIN SUPPLIES	\$1,069	\$982	\$1,000	\$1,000	\$0	0%
Total Public Health Nursing Board:	\$51,606	\$53,182	\$53,123	\$54,644	\$1,521	2.9%
Youth & Family Services						
TRANSFER OUT GG-NB	\$413,517	\$434,089	\$448,189	\$465,892	\$17,703	3.9%
Total Youth & Family Services:	\$413,517	\$434,089	\$448,189	\$465,892	\$17,703	3.9%
Social Srvs						
REGULAR EMPLOYEES	\$81,805	\$85,078	\$87,035	\$89,197	\$2,162	2.5%
OVERTIME	\$324	\$984	\$700	\$700	\$0	0%
GROUP INSURANCE	\$354	\$376	\$381	\$391	\$10	2.5%
EMPLOYER SHARE SOCIAL SEC	\$6,399	\$6,723	\$6,429	\$6,900	\$471	7.3%
RETIREMENT CONTRIBUTIONS	\$5,876	\$0	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$3,813	\$158	\$199	\$214	\$15	7.6%
HEALTH INSURANCE	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0%
TECHNICAL SERVICES	\$0	\$1,140	\$1,500	\$1,500	\$0	0%
COMMUNICATIONS	\$857	\$830	\$1,039	\$1,039	\$0	0%
POSTAGE	\$253	\$0	\$390	\$390	\$0	0%
PHOTOCOPY COSTS	\$0	\$133	\$235	\$235	\$0	0%
TRAVEL REIMBURSEMENT	\$354	\$384	\$878	\$878	\$0	0%
GENERAL SUPPLIES	\$643	\$1,131	\$1,100	\$1,100	\$0	0%
NATURAL GAS	\$555	\$519	\$486	\$486	\$0	0%
ELECTRICITY	\$565	\$798	\$725	\$725	\$0	0%
OTHER SUPPLIES	\$15,384	\$13,290	\$11,000	\$11,000	\$0	0%
DUES & FEES	\$275	\$395	\$800	\$800	\$0	0%
Total Social Srvs:	\$118,457	\$112,939	\$113,897	\$116,555	\$2,658	2.3%
Total Health & Welfare:	\$728,560	\$746,550	\$777,209	\$799,091	\$21,882	2.8%
Total Expenditures:	\$728,560	\$746,550	\$777,209	\$799,091	\$21,882	2.8%

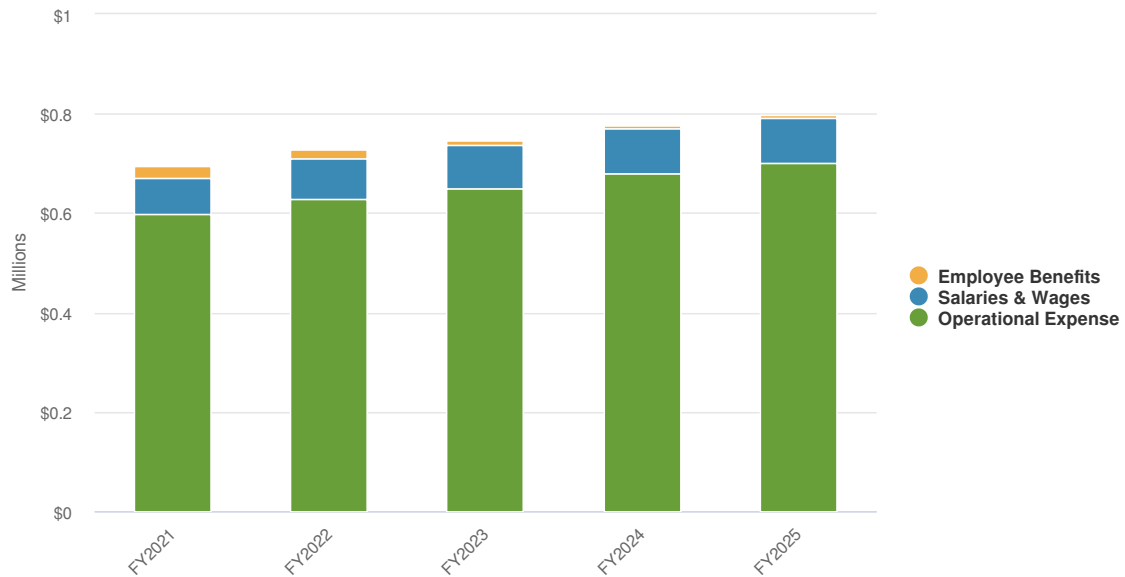


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Environmental Health - 440100

Expenditures Summary

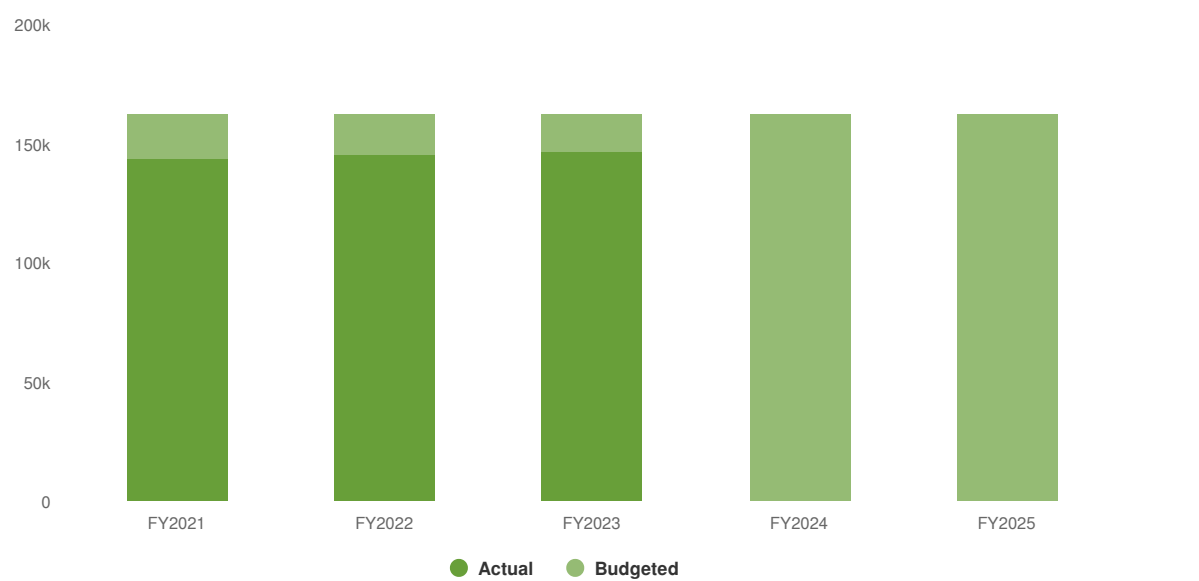
The environmental health budget provides funds for licenses and inspections in accordance with Connecticut General Statutes and local ordinances for businesses that require health inspections such as restaurants, beauty shops and childcare facilities. In addition, this budget provides funds for treating 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 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Operational Expense						
PURCHASED PROFESSIONAL SE	\$144,980	\$146,340	\$162,000	\$162,000	\$0	0%
Total Operational Expense:	\$144,980	\$146,340	\$162,000	\$162,000	\$0	0%
Total Expense Objects:	\$144,980	\$146,340	\$162,000	\$162,000	\$0	0%



Public Health Nursing Board - 441100



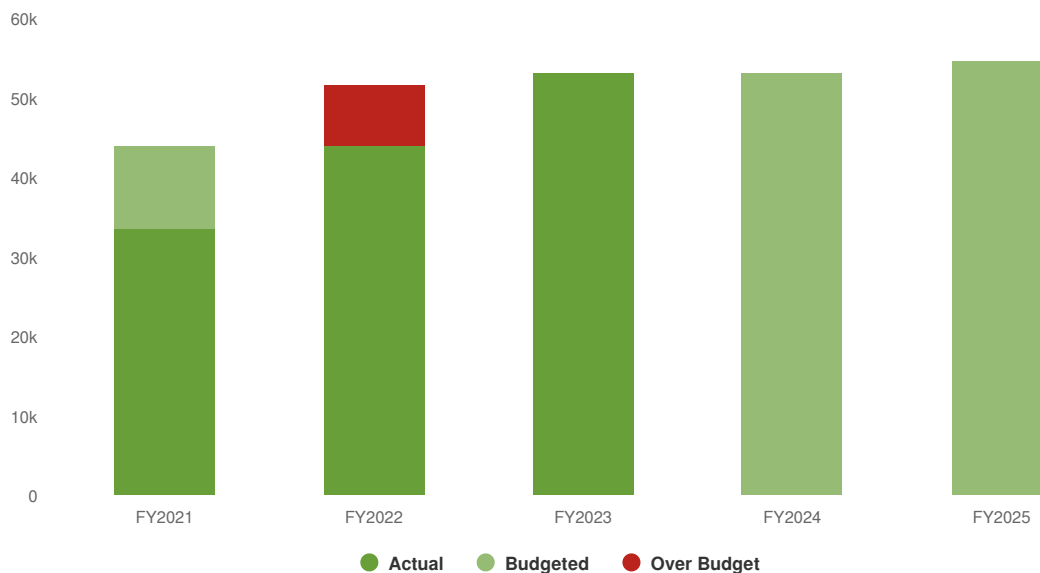
Diane Aldi DePaola, Chairman

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.

\$54,644 **\$1,521**
(2.86% vs. prior year)

Public Health Nursing Board Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
CLERICAL SUPPORT	\$1,150	\$1,373	\$1,200	\$1,200	\$0	0%
Total Salaries & Wages:	\$1,150	\$1,373	\$1,200	\$1,200	\$0	0%
Employee Benefits						
EMPLOYER SHARE SOCIAL SEC	\$88	\$105	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$46	\$61	\$0	\$0	\$0	0%
Total Employee Benefits:	\$134	\$166	\$0	\$0	\$0	0%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$35,153	\$33,455	\$36,287	\$37,808	\$1,521	4.2%
NURSING SERVICES	\$14,100	\$17,206	\$14,636	\$14,636	\$0	0%
ADMIN SUPPLIES	\$1,069	\$982	\$1,000	\$1,000	\$0	0%
Total Operational Expense:	\$50,322	\$51,643	\$51,923	\$53,444	\$1,521	2.9%
Total Expense Objects:	\$51,606	\$53,182	\$53,123	\$54,644	\$1,521	2.9%



Social Services - 442700



Sue Consoli, LPC, Coordinator

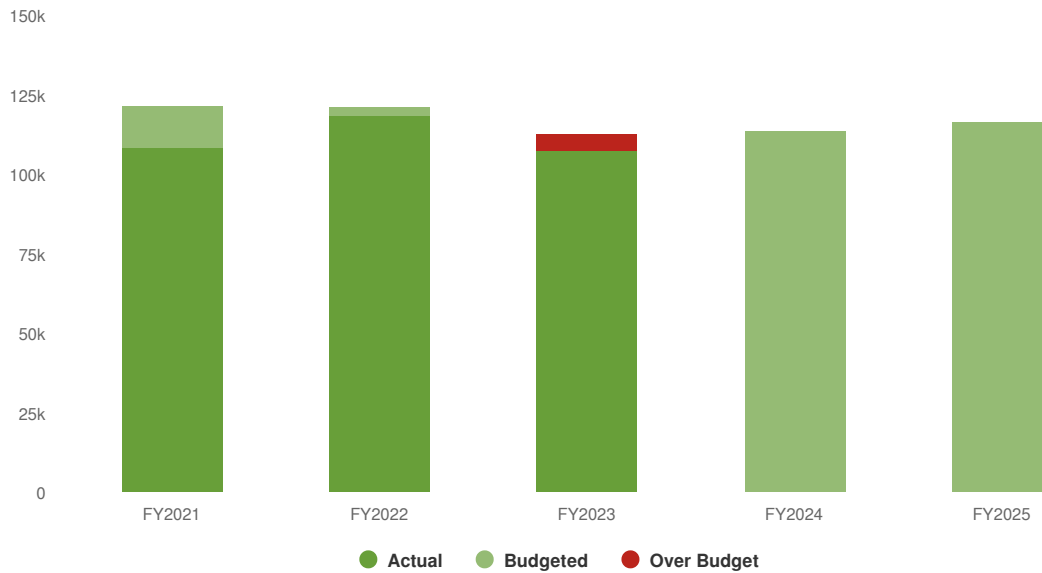
Social Services provides essential assistance to residents in need of shelter, food, clothing, medical health care, heating, emergency and state program assistance, counseling services for budgeting, employment and other preventative services to increase self-efficacy.

ACCOMPLISHMENTS	OBJECTIVES	KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none"> Sponsored Help Days; coordinated CT Foodshare monthly food distributions. Coordinated application approvals for ARPA funding. Sponsored medical, dental, hearing & hygiene programs. Certified Assister for Access Health, provided local access to HUSKY, Medicaid, Medicare, MSP & other health insurance. Certified for State Energy Assistance program; brought in >\$130K state fuel assistance to local residents in need; coordinated local HEAT program & Operation Fuel referrals. Administered Warm the Children, Holiday Giving, Back to School, Summer food bags & other seasonal local programs. DOH point of contact for weekly senior home-bound reports coordination with CRAHD for vaccine & other needs. Provided application help for SNAP food programs & 33 other state-assisted programs through DSS. Coordinated UNITE CT & legal aid for eviction prevention Provided Job Fair with >30 employers & job training with Workforce Alliance, >180 attended 	<ul style="list-style-type: none"> Continue multicultural competency & translation of materials & services. Continue Help Days with state & community agency participation to defray town assistance. Continue providing local intake site for program accessibility. Work with local community, church & civic groups to provide programs & increase grant funding for local initiatives. Expand hearing aid program funded by donations for seniors in need. Administer ARPA funding to restore families in need to promote self-efficacy & reduce or eliminate program reliance Provide budget counseling & ARPA help to promote self-efficacy. Coordinate local job fair with local employers & Workforce Alliance. 	<ul style="list-style-type: none"> Multicultural competencies will continue to be increased; forms will be translated & available in Spanish, & basic Spanish-speaking skills for services will continue to be enhanced & translation services will be offered. Social Services Help Days with CT Foodshare food distributions monthly will continue to help >100 families each month with food needs & providing efficient services to >1,000 clients annually by bringing in state & community resources for food, rent, utilities, heating, healthcare, dental, & other basic needs, keeping hours & general assistance needed from the Town at current levels. Seniors needing help with state program assistance, Farmers Market, SNAP food help, & hearing aid help will be assisted. ARPA help will decrease numbers of residents in need of state assistance programs & increase self-efficacy & Job Fair will be coordinated with Workforce Alliance; jobseekers and employers will be connected.

Expenditures Summary

\$116,555 **\$2,658**
(2.33% vs. prior year)

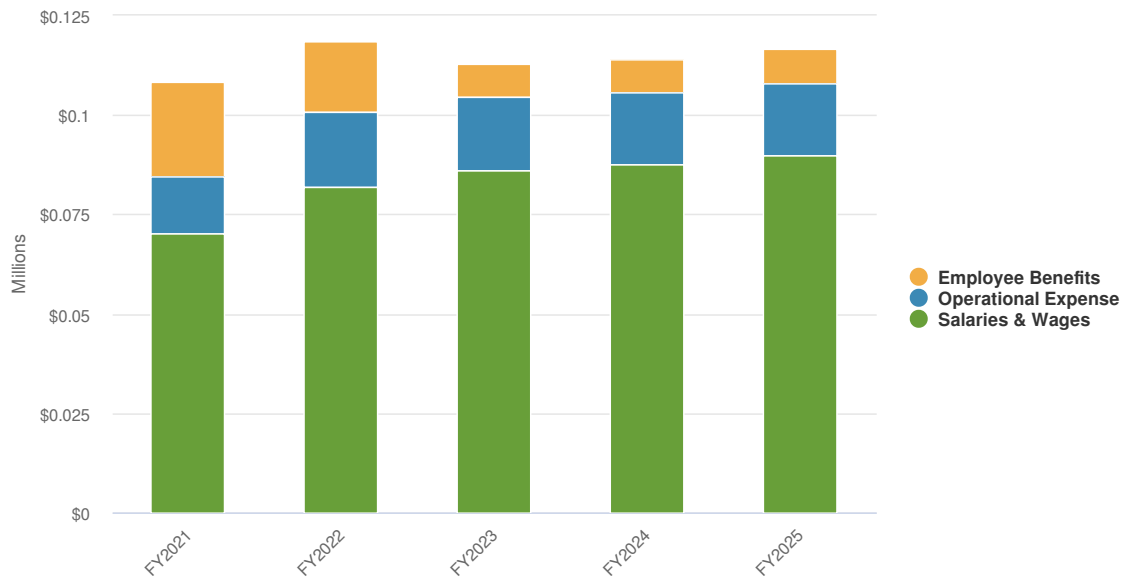
Social Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$81,805	\$85,078	\$87,035	\$89,197	\$2,162	2.5%
OVERTIME	\$324	\$984	\$700	\$700	\$0	0%
Total Salaries & Wages:	\$82,129	\$86,062	\$87,735	\$89,897	\$2,162	2.5%
Employee Benefits						
GROUP INSURANCE	\$354	\$376	\$381	\$391	\$10	2.5%
EMPLOYER SHARE SOCIAL SEC	\$6,399	\$6,723	\$6,429	\$6,900	\$471	7.3%
RETIREMENT CONTRIBUTIONS	\$5,876	\$0	\$0	\$0	\$0	0%
WORKERS' COMPENSATION	\$3,813	\$158	\$199	\$214	\$15	7.6%
HEALTH INSURANCE	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0%



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Total Employee Benefits:	\$17,442	\$8,257	\$8,009	\$8,505	\$496	6.2%
Operational Expense						
TECHNICAL SERVICES	\$0	\$1,140	\$1,500	\$1,500	\$0	0%
COMMUNICATIONS	\$857	\$830	\$1,039	\$1,039	\$0	0%
POSTAGE	\$253	\$0	\$390	\$390	\$0	0%
PHOTOCOPY COSTS	\$0	\$133	\$235	\$235	\$0	0%
TRAVEL REIMBURSEMENT	\$354	\$384	\$878	\$878	\$0	0%
GENERAL SUPPLIES	\$643	\$1,131	\$1,100	\$1,100	\$0	0%
NATURAL GAS	\$555	\$519	\$486	\$486	\$0	0%
ELECTRICITY	\$565	\$798	\$725	\$725	\$0	0%
OTHER SUPPLIES	\$15,384	\$13,290	\$11,000	\$11,000	\$0	0%
DUES & FEES	\$275	\$395	\$800	\$800	\$0	0%
Total Operational Expense:	\$18,886	\$18,620	\$18,153	\$18,153	\$0	0%
Total Expense Objects:	\$118,457	\$112,939	\$113,897	\$116,555	\$2,658	2.3%



Youth and Family Services - 441940



Heather McNeill, Director

YFS operates under legislative mandate to provide prevention education, positive youth development programming, parenting education/support, and community mobilization. YFS oversees Early Childhood Council and 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/group counseling, psycho-education, and in-school services. The YFS budget is funded by an appropriation from the town, grants and client fees. The Town will make an appropriation of \$465,892 which will fund approximately 75% of YFS operations and utilize YFS income fund in the amount of \$17K (3%) of the funding requirement. The balance of funding will continue to come from 2 sources: grants, which will fund approximately 6% (\$42,483.) of the YFS budget; and client fees (\$100K), funding the remaining 16%. There are no new added expenses, just annual increases associated with salaries and inflation. Expectation for revenues also remains the same. The ARPA-approved funds include coverage of social security and benefits for the two staff employees impacted. The third position (Bi-Lingual Social Worker), a subcontractor, does not receive benefits from this budget. A capital request is being submitted to replace our older van with a more recent model utilizing monies from a surplus in the income fund and the auction of 2 older town vehicles.

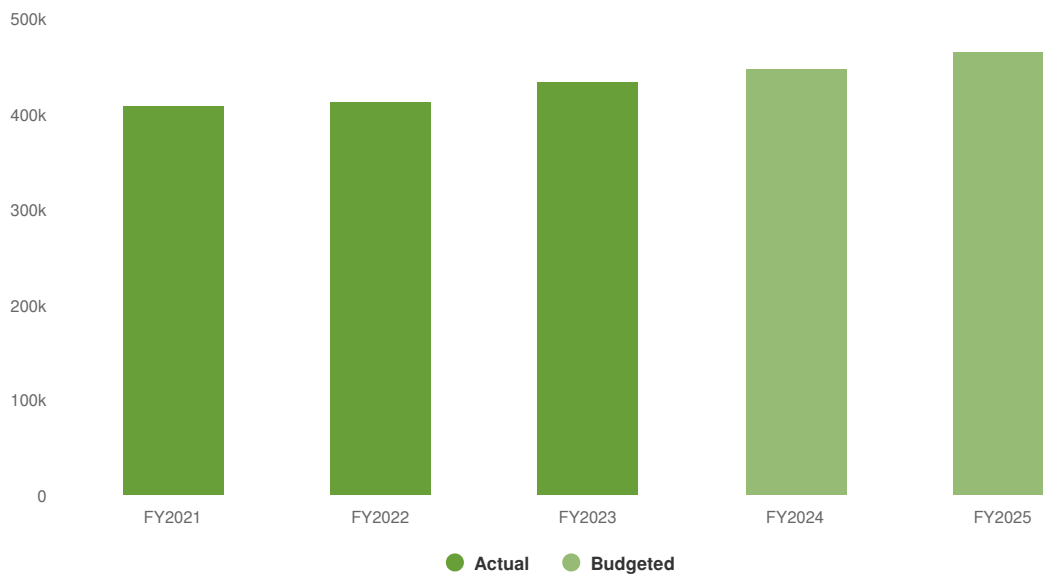
ACCOMPLISHMENTS	OBJECTIVES	KEY PERFORMANCE INDICATORS
<ul style="list-style-type: none"> • Collaborated with school guidance team to assess & offer supports for mental health needs of youth • Completed 24-month DEI (Diversity, Equity & Inclusion) training with SERC (State Ed. & Resource Center) • Facilitated High School Peer Prevention program YPAC meetings twice monthly • Facilitated (16th!) high school transition program at Camp Hazen; collaborated facilitating Freshman Orientation & ongoing advisory groups • Year-round group for parents / caregivers of high-functioning Autism Spectrum Disordered individuals. • Certified QPR (suicide prevention program) instructor • Certified Youth Mental Health First Aid (YMHFA) instructor • Increased shoreline YSB program collaboration & sharing of resources • Provided oversight to Local Prevention Council, facilitated signage supporting local ordinance re: no substance use in parks, beaches, ball fields • Organized community & fundraising events to support Social Service programs. • Provided >1000 clinical sessions (individual, couples, family). 	<ul style="list-style-type: none"> • Continue increasing multicultural competency; Engage ESL parents in school & community activities; Engage bi-lingual social worker • Collaborate with OSPD, oversee specific bilingual caseworker referrals • Continue improving access to treatment/identify barriers to services • Continue collaborating with OSPD to identify need for services • Facilitate grades 7-12 survey, assess current needs, supports, vulnerability. • Utilize data to initiate interventions & programming; Increase training in trauma-informed & evidence-based care • Maintain/enhance involvement in statewide prevention programs with OS Youth Prevention Coalition • Progress staff toward credentialing as Prevention Specialists • Enhance info & resource base for community members and enhance Early Childhood parent education resources • Maintain/enhance collaborative community relationships • Participate in Regional Prevention project & shoreline survey • Staff training for growth, adherence to YSB Best Practices & Code of Ethics 	<ul style="list-style-type: none"> • Increase ability for early identification & intervention of trauma-specific behavioral responses • Multicultural competencies will be reflected in the availability of literature & resources in Spanish & English. • Increase integration of ESL residents in local programming by 15% • 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, & be prepared to adapt to requests for additional options • Increase parent engagement & special topic offerings, offer hybrid option



Expenditures Summary

\$465,892 **\$17,703**
(3.95% vs. prior year)

Youth and Family Services Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

YFS Revenues Fiscal Year 2025

Revenue Source	Amount
General Fund appropriation	465,892
Income Fund	17,000
Grants:	
DCF	37,313
BH Cares	5,170
Total Grants	42,483



Client Fees	100,000
Total	625,375

Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Operational Expense						
TRANSFER OUT GG-NB	\$413,517	\$434,089	\$448,189	\$465,892	\$17,703	3.9%
Total Operational Expense:	\$413,517	\$434,089	\$448,189	\$465,892	\$17,703	3.9%
Total Expense Objects:	\$413,517	\$434,089	\$448,189	\$465,892	\$17,703	3.9%



YFS Expenditures Fiscal Year 2025

Department	Account	Account Title	FY23 BUD	FY23 ACT	FY24 BUD	FY25 Dept. Request	\$ change	% change
BH CARES 441942	53010	PURCHASED PROFESSIONAL SE	900	1,019	900	900	-	0.0%
	55300	COMMUNICATIONS	210	210	210	210	-	0.0%
	55301	POSTAGE	100	109	100	100	-	0.0%
	56100	GENERAL SUPPLIES	3,670	4,100	3,670	3,670	-	0.0%
	56120	ADMIN SUPPLIES	-	21	-	-	-	-
	56260	FUEL	290	38	290	290	-	0.0%
BH CARES 441942			5,170	5,497	5,170	5,170	-	0.0%
Department	Account	Account Title	FY23 BUD	FY23 ACT	FY24 BUD	FY25 Dept. Request	\$ change	% change
YFS BUDGET 441940	51610	REGULAR EMPLOYEES	379,355	331,933	389,785	397,661	7,876	2.0%
	51612	ADDITIONAL HOURS	-	-	-	2,500	2,500	(50.0%)
	51630	OVERTIME	5,000	1,303	5,000	2,500	(2,500)	(50.0%)
	52100	GROUP INSURANCE	1,240	1,329	1,382	1,432	50	3.6%
	52200	EMPLOYER SHARE SOCIAL SEC	29,403	23,688	29,819	30,612	793	2.7%
	52300	RETIREMENT CONTRIBUTIONS	-	-	-	-	-	-
	52302	DEFINED CONTRIBUTION ER	15,459	16,198	18,790	18,593	(197)	(1.0%)
	52700	WORKERS' COMPENSATION	1,241	1,241	935	960	25	2.7%
	52800	HEALTH INSURANCE	79,514	75,470	82,184	80,572	(1,612)	(2.0%)
	52850	DENTAL INSURANCE	3,224	3,346	3,640	3,770	130	3.6%
	53010	PURCHASED PROFESSIONAL SE	16,585	12,094	16,585	16,585	-	0.0%
	54102	SEPTIC CLEANING/HAUL	350	350	350	350	-	0.0%
	54200	CLEANING SERVICES	5,000	4,850	5,000	5,000	-	0.0%
	54300	REPAIRS & MAINTENANCE	6,150	6,273	6,150	6,150	-	0.0%
	54302	FIRE / SECURITY MAINTENAN	252	468	252	252	-	0.0%
	54308	HVAC MAINTENANCE	900	450	900	900	-	0.0%
	54411	WATER/SEWER	350	358	350	350	-	0.0%
	55300	COMMUNICATIONS	3,790	3,552	3,790	3,790	-	0.0%
	55301	POSTAGE	900	404	900	900	-	0.0%
	55500	PRINTING & BINDING	590	696	590	590	-	0.0%
	55510	PHOTOCOPY COSTS	800	496	800	800	-	0.0%
	55800	TRAVEL REIMBURSEMENT	722	287	722	722	-	0.0%
	56100	GENERAL SUPPLIES	14,368	15,117	14,368	15,000	632	4.4%
	56120	ADMIN SUPPLIES	6,800	7,007	6,800	6,800	-	0.0%
	56210	NATURAL GAS	1,500	1,604	1,500	1,500	-	0.0%
	56220	ELECTRICITY	2,200	2,869	2,200	2,200	-	0.0%
	56260	FUEL	1,510	1,826	1,510	1,510	-	0.0%
	56900	OTHER SUPPLIES	2,500	4,696	2,500	2,500	-	0.0%
	58100	DUES & FEES	5,200	6,859	5,200	6,200	1,000	19.2%
	58250	PAYMENTS TO OTHER ORGANIZ	-	235	-	-	-	-
	59150	TRANSFER OUT NB-NB	-	63,182	-	-	-	-
YFS BUDGET 441940			584,903	588,181	602,002	610,705	8,703	1.4%
Department	Account	Account Title	FY23 BUD	FY23 ACT	FY24 BUD	FY25 Dept. Request	\$ change	% change
YFS DCF 441941	51610	REGULAR EMPLOYEES	-	-	-	-	-	-
	53010	PURCHASED PROFESSIONAL SE	5,000	5,829	5,000	5,000	-	0.0%
	56100	GENERAL SUPPLIES	4,500	4,486	4,500	4,500	-	0.0%
YFS DCF 441941			9,500	10,315	9,500	9,500	-	0.0%
Overall			599,573	603,993	616,672	625,375	8,703	1.4%



Board of Education -470000

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.

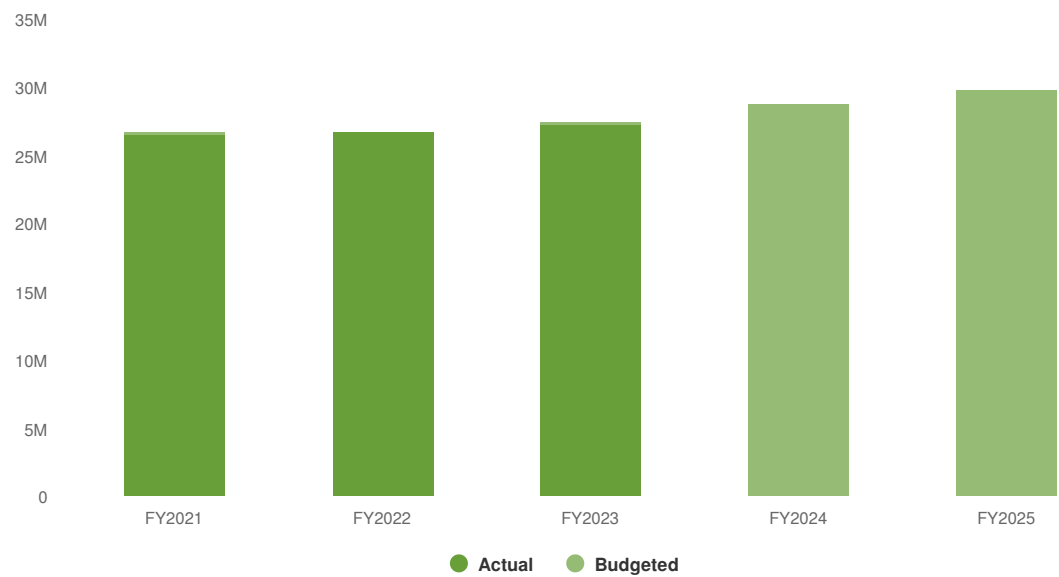
Expenditures Summary

\$29,805,318

\$975,812

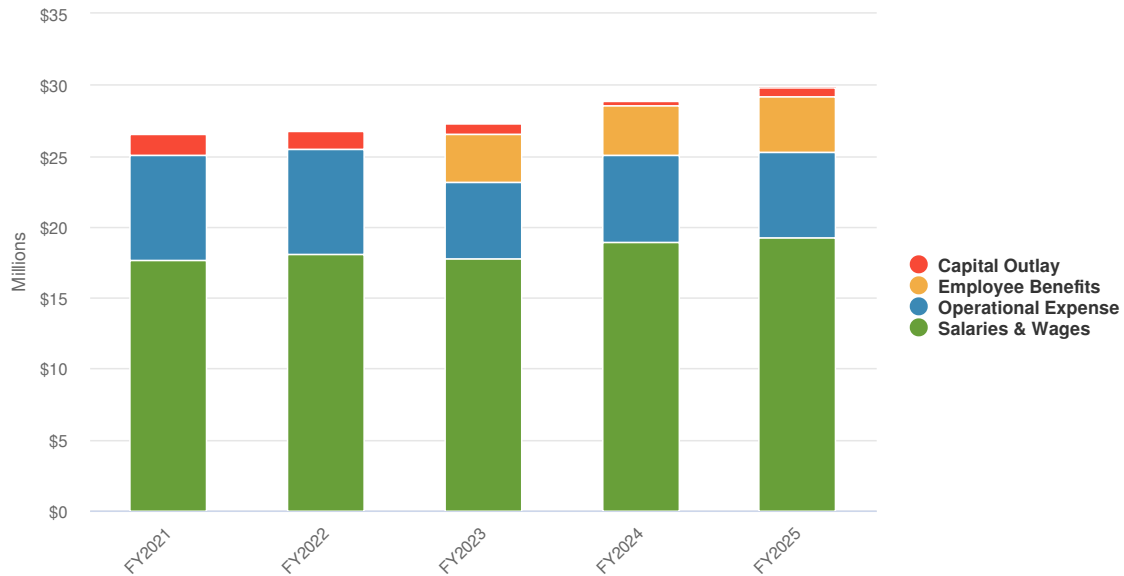
(3.38% vs. prior year)

Board of Education Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Audited	FY2023 Audited	FY2024 BoF Budget	FY2025 BoS Budget	FY2024 BoF Budget vs. FY2025 BoS Budget (\$ Change)	FY2024 BoF Budget vs. FY2025 BoS Budget (% Change)
Expense Objects						
Salaries & Wages						
REGULAR EMPLOYEES	\$18,062,651	\$17,751,633	\$18,892,403	\$19,200,065	\$307,662	1.6%
Total Salaries & Wages:	\$18,062,651	\$17,751,633	\$18,892,403	\$19,200,065	\$307,662	1.6%
Employee Benefits						
BOE BENEFITS	\$0	\$3,456,004	\$3,494,000	\$3,876,611	\$382,611	11%
Total Employee Benefits:	\$0	\$3,456,004	\$3,494,000	\$3,876,611	\$382,611	11%
Operational Expense						
PURCHASED PROFESSIONAL SE	\$7,429,763	\$5,362,455	\$6,207,023	\$6,084,592	-\$122,431	-2%
Total Operational Expense:	\$7,429,763	\$5,362,455	\$6,207,023	\$6,084,592	-\$122,431	-2%
Capital Outlay						
BOE CAPITAL	\$1,257,129	\$675,331	\$236,080	\$644,050	\$407,970	172.8%
Total Capital Outlay:	\$1,257,129	\$675,331	\$236,080	\$644,050	\$407,970	172.8%
Total Expense Objects:	\$26,749,543	\$27,245,423	\$28,829,506	\$29,805,318	\$975,812	3.4%



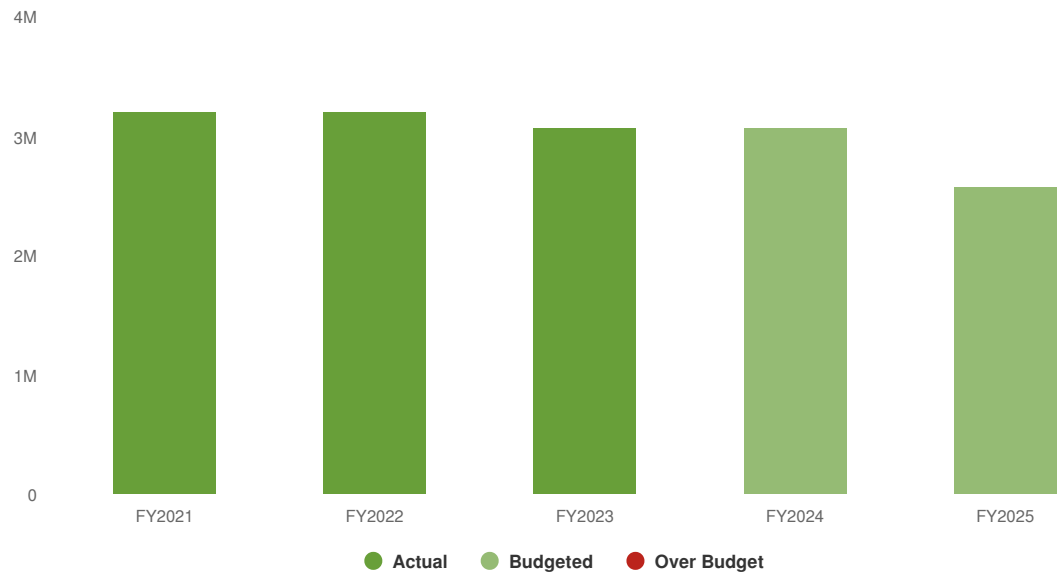
Debt Service

Expenditures Summary

\$2,579,687

-\$492,157
(-16.02% vs. prior year)

Debt Service Proposed and Historical Budget vs. Actual



CAPITAL IMPROVEMENTS

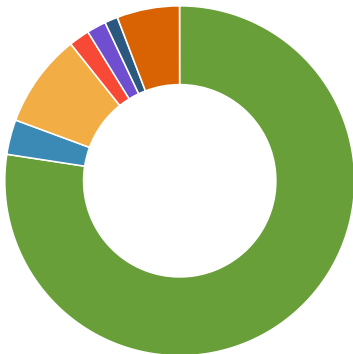


Capital Improvements: One-year Plan

Total Capital Requested
\$776,800

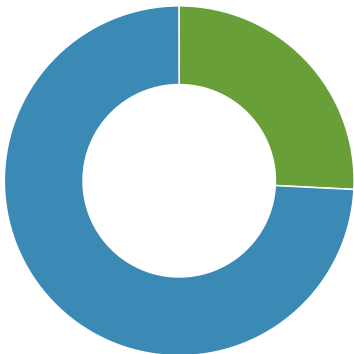
17 Capital Improvement Projects

Total Funding Requested by Department



Capital Outlay (77%)	\$601,454.00
Information Technology (3%)	\$25,000.00
Parks - Other (9%)	\$67,210.00
Parks Vicky Duffy Pav (2%)	\$14,850.00
Recreation (2%)	\$13,786.00
Recreation Mini Golf (1%)	\$9,500.00
Youth & Family Services (6%)	\$45,000.00
TOTAL	\$776,800.00

Total Funding Requested by Source



Named Project (26%)	\$200,346.00
Reserve (74%)	\$576,454.00
TOTAL	\$776,800.00



Capital Costs Breakdown



● Capital Costs (100%)

\$776,800.00

TOTAL

\$776,800.00



Capital Outlay Requests

Itemized Requests for 2025

Capital Non-Recurring	\$99,654
To provide annual funding to the capital non-recurring reserve account.	
Catastrophic Illness	\$70,000
To set aside funds for the long-term liability associated with heart and hypertension liability.	
Celebrate Saybrook Festival	\$10,000
To create a reserve to providing funding for the annual celebration.	
Fire Department Apparatus	\$176,800
A reserve 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.	
Other Post Employment Benefits	\$40,000
The reserve was created to provide funding for post-employment expenses such as paying for accrued vacation and sick time due at retirement or resignation.	
Public Work/Transfer Station Reserve	\$100,000
A reserve fund for the purpose of purchasing public works and transfer station equipment.	
Revaluation	\$50,000
The revaluation account has been set up to provide funding for the 5 and 10 year mandatory revaluation of property assessments.	
Roof Repair	\$25,000
The reserve was created to provide funds to repair or replace roofs on the town's nine buildings.	
Total: \$601,454	

Recreation Requests

Itemized Requests for 2025

New Surface at pickleball courts	\$13,786
To resurface the pickle ball courts at three Main street pickleball courts.	
Total: \$13,786	



Recreation Mini Golf Requests

Itemized Requests for 2025

New windows in the mini golf booth	\$9,500
---	----------------

To replace windows that are old and damaged at the mini golf booth.

Total: \$9,500

Parks - Other Requests

Itemized Requests for 2025

P&R Clivus bathroom Maple Avenue	\$58,000
---	-----------------

Installation of a waterless bathroom at Maple Avenue Playfield.

Purchase a shed for Maple Avenue	\$9,210
---	----------------

To purchase a shed for the Maple Avenue playfield.

Total: \$67,210

Information Technology Requests

Itemized Requests for 2025

Cameras for Park and Recreation locations	\$25,000
--	-----------------

Installation of cameras at the Park and Recreation locations (mini golf, town beach and Harvey's beach) for the purpose of providing security to these locations.

Total: \$25,000

Parks Vicky Duffy Pav Requests

Itemized Requests for 2025

New awning at Vicki Duffy pavilion	\$9,040
---	----------------

Purchase of a new awning to replace the worn one at the Vicki Duffy pavilion.

New concrete at Saybrook Point	\$5,810
---------------------------------------	----------------

To replace designer rocks with concrete at Saybrook Point.

Total: \$14,850



Youth & Family Services Requests

Itemized Requests for 2025

Youth and Family Services Vehicle

\$45,000

To purchase a 14 passenger vehicle to replace the existing older model.

Total: \$45,000



DEBT



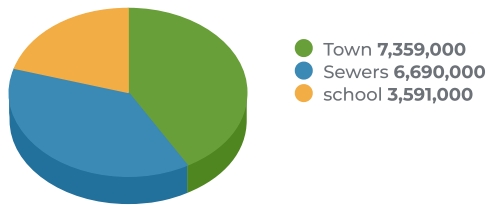
General Fund Debt

For FY25, the Town's contractual debt service will be \$2,659,687, or \$678,625 less than FY24.

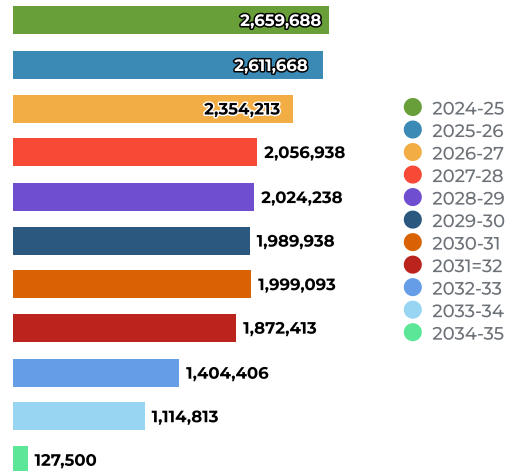
During FY20, the Town assumed its WPCA sewer obligations to take advantage of the low-rate environment and to restructure its debt service. With the assumption of the WPCA benefit assessment bonds, the Town will transfer the benefit assessment payments received to the General Obligation ("GO") debt service 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 FY25, that amount will be \$80,000. The net debt service (total GO debt service less the WPCA transfer), or \$2,579,687 will be budgeted.

As of June 30, 2024, the Town of Old Saybrook will have \$17,640,000 outstanding in debt, which is further broken down by General Town Obligations, of \$7,359,000 million (41%); school-related obligations of \$3,591,000 (21%) and sewer related debt associated with the Town's septic system program of \$6,690,000 million or (38%). 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 \$2,659,687 to \$127,500 or a decrease of \$2,532,187 or 95.2%.

Debt Service by Type



Projected Debt Service by Fiscal Year



Values



OVERVIEW OF GRANT AND FUNDING OPPORTUNITIES



Overview of Grants and Funding Opportunities for the Town of Old Saybrook

This report provides an overview of grants and funding opportunities for the Town of Old Saybrook. Securing grants is an integral part of the Town's financial picture as grants aid in the implementation of various projects, programs and initiatives that benefit the Town. The Town seeks out various types of grant opportunities including Federal, State and other municipal-related opportunities.

The Director of Economic Development, Jennifer Donahue, is responsible for researching most of the Town's one-time grant opportunities. This is a time-consuming effort that requires identification of funding sources that align with the town's strategic and capital plans. A grant application is a complex process that includes outlining the Town's goals, objectives and expected outcomes for the project, and preparing a budget. A compelling narrative is written to make the case for why Old Saybrook should receive the grant as these are very competitive funding opportunities with more requests than funds available in most cases.

Below is a report on grants that have been received, rejected or are in the process of being awarded. Whether the town receives a grant or not, much time and effort is dedicated to securing these important municipal financing.

Grant awards – current projects:

Project	Type of Grant	Award Amount	Description of Program
Main Street Connection	Urban Action Dept of Transportation	\$500,000	Construction of sidewalks Lynde street
Sidewalk to Westbrook	Small Town Economic Assistance Program	\$500,000	Sidewalk construction from Dairy Queen to Westbrook
Sidewalk to Westbrook	State of CT Grant	\$769,500	Sidewalk construction from Dairy Queen to Westbrook
Community Connect Elm Street		\$596,413	Sidewalk construction from Ocean State Job lot to Elm Street
Fire Department Radio Communication System	Small Town Economic Assistance Program	\$500,000	To purchase P25-compatible radios used as part of our communications system in Old Saybrook and the Statewide Radio System.
Library Renovation		\$2,000,000	Renovation of the Library
Beaver Dam Culvert	Local Bridge Program	\$1,000,000	Funds for repair of the Beaver Dam Culvert

Grant Applications Pending

Project	Type of Grant	Award Amount	Description of Program
Crosswalk on Main Street	Local Transportation Capital Improvement Program	\$2,100,000	Crosswalk Saybrook Home to Starbucks; Sidewalk North Main Street to CVS

Grants applied for that were not awarded:

Grant Program	Type of Grant	Award Amount	Description of Program
Saybrook Point Revitalization	Community Challenge Match	\$3,700,000	Public-private partnership that would have rebuilt Dock n Dine, constructed continuous walkway along water, repaired sea wall and made park improvements
Saybrook Point Improvement	CT Recreational Trails	\$490,000	To create a trail linking Gardiner's Landing to Monument Park, repair seawall & extend sidewalk, create scenic overlook and add educational signage.

Conclusion

The Town of Old Saybrook has significantly augmented its budget by applying for and receiving multiple infrastructure grants. The main thrust has been toward sidewalk improvements that improve safety, accessibility, community connectivity and overall well-being within our Town.

Going forward the Town is pursuing a large Library renovation for the purpose of revitalizing a key asset in our community. Our strategic goal for this large renovation is to create dynamic and accessible resources for our community to enjoy enhanced services and educational support by modernizing and incorporating new technologies into the Town's Acton Public Library.

The other large pending project is for the repair of Beaver Dam culvert which was washed away during a storm. Maintaining the town's road infrastructure is a core requirement for utilizing taxpayer monies. This grant will supplement the town's funding of this important project.



PERSONNEL SCHEDULE



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



RECREATION MINI GOLF REQUESTS



New windows in the mini golf booth

Overview

Request Owner	Lee Ann Palladino, Finance Director
Department	Recreation Mini Golf
Type	Capital Improvement

Description

To replace windows that are old and damaged at the mini golf booth.

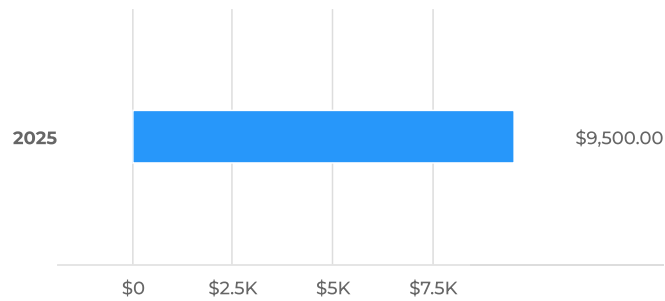
Details

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

Capital Cost

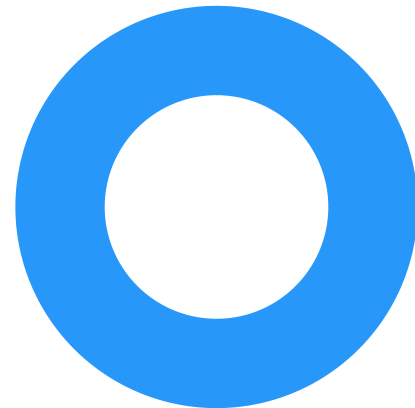
FY2025 Budget	Total Budget (all years)	Project Total
\$9,500	\$9.5K	\$9.5K

Capital Cost by Year



● Construction/Maintenance

Capital Cost for Budgeted Years



● Construction/Maintenance (100%) \$9,500.00
TOTAL \$9,500.00

Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$9,500	\$9,500
Total	\$9,500	\$9,500



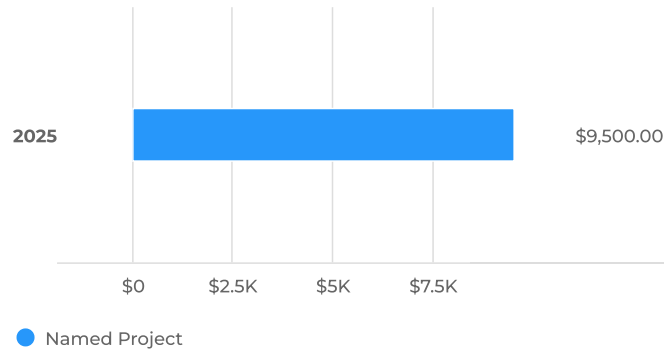
Funding Sources

FY2025 Budget
\$9,500

Total Budget (all years)
\$9.5K

Project Total
\$9.5K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Named Project	\$9,500	\$9,500
Total	\$9,500	\$9,500



YOUTH & FAMILY SERVICES REQUESTS



Youth and Family Services Vehicle

Overview

Request Owner	Lee Ann Palladino
Department	Youth & Family Services
Type	Capital Equipment

Description

To purchase a 14 passenger vehicle to replace the existing older model.

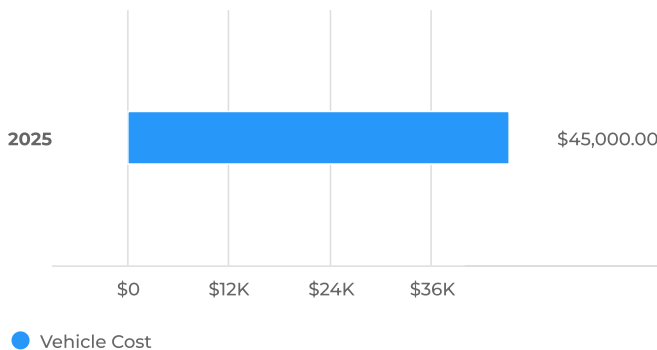
Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	8

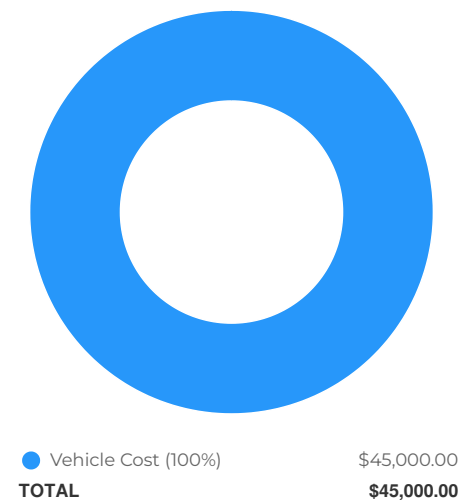
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$45,000	\$45K	\$45K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2025	Total
Vehicle Cost	\$45,000	\$45,000
Total	\$45,000	\$45,000



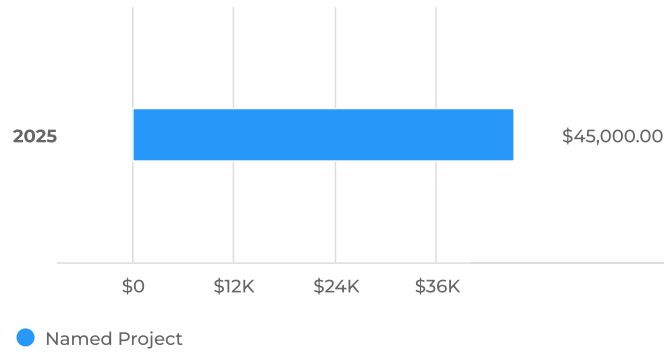
Funding Sources

FY2025 Budget
\$45,000

Total Budget (all years)
\$45K

Project Total
\$45K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Named Project	\$45,000	\$45,000
Total	\$45,000	\$45,000

