



BUDGET BOOK FY 2022-2023



Town of Old Saybrook

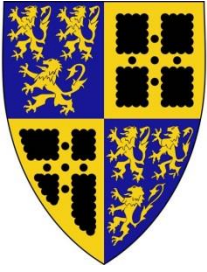
Prepared by the Office of the Board of Selectmen

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**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 2023 Budget

Date: February 15, 2022

Recommendation

At the February 15, 2022 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 2022

I am pleased to report that the financial outlook for FY22 remains solid.

Revenues

Through February 1, 2022, the last day for January tax payments to be collected, revenues of \$45,019,928 were collected FY22 to date. These revenues are projected to reach \$47,187,717 by the end of the fiscal year, which is the budget amount for FY22.

Most of the total revenues collected to date, \$43,497,204 are from current year taxes, of which 95% of the budgeted amount has been collected. Other sources of town revenues are tracking to meet their budgeted amount, which include past due taxes, state funding and other local revenues.

Due to conservative budgeting practices, the Town budgeted \$463,000 in state funding, of which \$376 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, 2022 were \$966 thousand and track to meet its budget of \$1,071,000.

Expenditures

To date through January 31, 2022, \$27,046,477 of expenses has been realized against a budget of \$47,187,722 or 57.3% of the total budget. At this time, projections through the end of the fiscal year are expected to be in line with the overall budget.

Budget for FY23


I am pleased to present the town-wide budget for FY23 that projects an increase of \$1,189,976, or 2.52%. 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 2021. The Grand List of October 2021 recognized an increase in assessed value of approximately \$66 million, which at the current mill rate, would increase town-wide property tax revenues by approximately \$1.3 million, net of the elderly tax relief but still pending assessment appeals. The large increase in market values is mainly attributable to motor vehicles, which is two-fold. First, the motor vehicle department underreported the number of cars located in Old Saybrook as of the prior Grand List and, secondly, the market values for used cars have increased significantly given supply chain disruptions. This increase in tax revenues will offset, to some extent, a portion of any increase in the town-wide budget.

Over the past several years, I have been committed to creating a methodical and thoughtful budget process to ensure appropriate funding to meet the service needs of the Town while creatively redesigning operational processes, prudently renegotiating contractual terms, and addressing long-term capital needs and liabilities.

FY23 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 recreation.

During Fiscal Year 2022, the Town received an allocation from the American Rescue Fund which totaled just under \$3 million. These funds will be invested in the Town's infrastructure and other eligible programs or projects over the next three years. These monies are not meant to offset the Town's budget, but to improve our community by providing funding for projects or programs outside of our normal course of budgeting.

From an operational standpoint, the work done in FY22 will continue to affect not only FY23 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, public bathrooms in three locations, the

commencement of a “Friday Night Lights” project, repair of the Fire Department roof and funding for the Parks & Recreation Department’s strategic plan.

- ✚ All contractual arrangements are carefully reviewed and renegotiated on an ongoing basis. This includes collective bargaining contracts, benefit plans, vendor relationships, and building maintenance.
- ✚ With regard to the Town’s outstanding debt, over the course of the next five years, the Town’s debt service is projected to decrease by approximately \$1 million. Of course, our WPCA program is ongoing and a significant amount of work remains, which will likely contribute to our future bonded indebtedness.
- ✚ Contributions to pensions remain steady and now the Town’s plan stands at a strong 85% funded as of the actuarial valuation dated July 1, 2021. In addition, the discount rate has been lowered to 6.75% (from 8.25% in 2011). All eligible new employees now participate in the Defined Contribution plan – further reducing long-term commitments.
- ✚ 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 have successfully planned for the future in a cost-effective manner to maintain financial health for the next generation of taxpayers. The budget for FY23 is no exception and the specifics of the proposed budget are outlined below.

FY23 Revenues

General Fund revenues for FY23 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 3.2% to total revenues.

The Town will budget \$463 thousand in state funds for this year’s budget, which will remain flat versus last fiscal year. Local revenues will increase slightly.

FY23 Expenditures

The combined General Government, debt service and Board of Education budget is up \$1,189,977, or 2.52%. With regard to the GG budget:

- ✚ Department heads continue to closely manage resources and are encouraged to focus on creating efficiencies to meet the bottom line. Over the past several years, the Town has not added any new positions and, through attrition, several functions have been reorganized. This will continue as opportunities present.
- ✚ An appropriation in the amount of \$434,089 will be moved into the off-budget Youth and Family Services (YFS) Budget to augment other grant and fee revenues received and to provide funds for the management of the Town’s YFS Department.
- ✚ Debt service is projected to decline \$138,000 versus last fiscal year and will contribute to keeping overall expenses low for FY23. During the refinancing of the Town’s debt, all outstanding WPCA debt was included in the General Obligation refinancing. The Town’s General Obligation debt service totals \$3,399,963; this amount will be offset by \$228,118 in WPCA benefit assessment revenues. In addition, \$100,000 will be transferred from the debt service reserve to augment total debt service. Therefore, the Town’s total net debt service budget will be \$3,071,844.
- ✚ During this budget season, the Town changed its philosophy for meeting its long-term obligations for the defined benefit plan. With this budget a new budget line item was added called “DB Employer Contribution (ADC).” The Town will now fully fund its pension obligation by budgeting the full Actuarial Determined Contribution (ADC), which totals \$789 thousand and is funded \$664 thousand by the Town and \$125 thousand by the Board of Education. Prior to this, the budgeted retirement contributions were based on a percent of salary approach. Budgeting based on ADC is considered the more prudent budget approach.
- ✚ The Board of Education has approved an increase in its overall budget of \$701,976 over FY22. This budget will now be subject to Board of Finance review and possible revision.

Budget Summary - Expense for FY23				
	FY 2022	FY 2023	\$ Increase	Percentage
General Government Operating Expense	17,206,508	17,832,513	\$626,000	3.64%
Debt Service	3,209,844	3,071,844	-138,000	-4.30%
Total General Government Expense	20,416,352	20,904,357	488,000	2.39%
Board of Education Operating Expense	26,771,365	27,473,341	\$701,976	2.62%
Total Government	47,187,717	48,377,698	1,189,977	2.52%

Prior to selectman budget modifications, General Government department heads submitted budgets totaling \$21,091,809, an increase of \$675,451 thousand over FY22, up 3.31%.

I have made a few adjustments to the already lean budget, resulting in a decline in the amount of \$187,451 to the department head budgets as outlined below.

Amount	Department	Comment
-\$10,000	Capital	Reduced Park and Rec annual sinking fund request to \$0.
\$5,000	Park & Recreation	Increased maintenance budget by \$5,000
\$500	Political Sub Dept.	Increased the contribution to HOPE partnership by \$500 to \$1,000
-\$13,969	Public Works	Denied promotion request
-\$50,000	Public Works	Reduced request to increase paving budget by \$100k to an increase of \$50k
-\$30,000	WPCA	Reduced professional services from \$120k to \$90k – original request was for a \$60k increase. Approved a \$30k increase.
-100,000	Debt Service	Transfer from Debt Service reserve in the amount of \$100,000
-15,000	Family Services	Youth and Family Service (YFS) appropriation was decreased by utilizing the excess funds in the YFS Income Fund
-52,874	Heath Care	Reduced health care budget as a result of favorable renewal terms, and staff restructuring.
78,892	Retirement	Increased retirement contribution to equal the actuarial determined contribution
-187,451		

FY23 Capital Reserves

This budget reflects the continued practice of reserving today for future expenses. Funds in the amount of \$735,000, a decrease of \$10,000 over last year's budget, will be added to reserve accounts through the capital outlay budget that accrue for fire department apparatus, public works equipment, capital non-recurring items, revaluation expenses, catastrophic illness, general contingency, P&R Sinking Fund and retirement payouts. Named projects in the amount of \$164,271 are also slated for fiscal year 2023 as follows:

- \$25,000 for a roof sinking fund
- \$12,400 for a dumpster for the Transfer Station
- \$6,050 for a roof for the DPW sand shed
- \$18,000 for an asphalt roller for DPW
- \$3,299 for a new flagpole for P&R
- \$3,364 for a Main Street Park water fountain
- \$3,630 for mulch for the Trask Park playground
- \$7,528 for netting for mini golf course
- \$25,000 toward the DPW paving budget
- \$60,000 for a new gazebo on the Town Hall lawn

FY23 Capital Expenditures

An amount of \$639,964 thousand has been identified for FY23 capital expenses associated with the Fire Department, police vehicle lease, continued work on town roads, building maintenance, and investment in technology infrastructure.

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

In sum, it is important to view the budget as a planning document, one that provides our citizens with the best service at the best value, one that looks forward to the next fiscal year and beyond and one that pays close attention to State finances. I believe this General Government budget accomplishes these important goals. The Town's mill rate is currently 20.05. At present, the FY23 budget, as projected and inclusive of the Board of Education budget, will likely see a stable mill rate.

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

		Mill Rate Increase		
Home Market Value*	Assessed Value*	.02 Mill	.04 Mill	.10 Mill
\$325,000	\$227,500	\$4.55	\$9.10	\$22.75
\$450,000	\$315,000	\$6.30	\$12.60	\$31.50
\$575,000	\$402,500	\$8.05	\$16.10	\$40.25

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

Being very familiar with city and town budgets all over the State, I am quite confident in stating that few towns in the State of Connecticut, if any, have presented budgets as transparent and as tightly controlled as ours. Government is a service industry and, proportionate to the services we offer, I believe there is good value in the budget I have submitted.

Respectfully,

Carl P. Fortuna, First Selectman

Summary Budget Overview

Budget Unit Title	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget	Dept Budget FY23	Proposed BoS Budget FY23	\$ change vs. FY22	% change vs. FY22
Accounting	267,898	295,793	292,723	308,316	429,034	412,386	104,070	33.75%
Animal Control	25,000	25,000	25,000	25,000	20,000	20,000	-5,000	-20.00%
Arch. Review Board	2,701	372	2,725	3,711	3,711	3,711	0	-0.01%
Assessment Appeals	8,202	2,957	2,206	6,697	6,697	6,697	0	0.00%
Assessor	259,517	173,311	142,813	172,103	177,019	166,574	-5,529	-3.21%
Board of Finance	56,044	50,885	59,645	63,625	64,825	64,825	1,200	1.89%
Building	127,311	137,292	135,322	143,508	148,093	147,480	3,972	2.77%
Capital Outlay	739,108	739,553	757,437	745,000	745,000	735,000	-10,000	-1.34%
Conservation Commission	3,038	1,273	2,658	4,514	4,504	4,504	-10	-0.22%
DB Employer Cont. (ADC)	0	0	0	0	0	664,000	664,000	
Economic Development	58,229	59,316	63,804	66,161	66,778	66,778	617	0.93%
Emergency Management	192,692	162,827	205,140	204,029	204,300	204,300	271	0.13%
Engineering	67,648	80,704	101,133	80,000	80,000	80,000	0	0.00%
Environmental Health	140,922	152,451	143,620	162,000	162,000	162,000	0	0.00%
Ethics	0	266	0	950	950	950	0	0.00%
Fire Department	578,639	583,645	606,563	600,695	601,531	585,750	-14,945	-2.49%
Fire Marshal	136,568	129,561	143,568	145,281	148,875	148,875	3,594	2.47%
Harbor Mgmt. Commission	15,547	17,157	20,537	21,924	22,345	22,345	421	1.92%
Historic District	4,973	4,812	3,117	5,381	5,489	5,489	108	2.01%
Information Technology	193,249	194,491	194,685	199,606	204,478	196,566	-3,040	-1.52%
Inland/Wetlands	13,959	10,087	15,490	8,703	8,716	8,716	13	0.15%
Insurance	395,551	360,256	366,043	377,000	391,000	391,000	14,000	3.71%
Land Use	396,970	432,384	365,176	363,095	380,713	360,071	-3,024	-0.83%
Legal Services	85,781	109,359	108,730	105,000	105,000	105,000	0	0.00%
Library-Acton	990,366	964,094	925,243	1,039,083	1,052,732	1,032,998	-6,085	-0.59%
Main Street Maintenance	0	0	0	10,000	10,000	10,000	0	0.00%
Marine Patrol	31,158	26,876	30,864	61,015	61,676	61,676	661	1.08%
Nursing	41,884	40,401	33,590	44,021	53,123	53,123	9,102	20.68%
Parks Other	56,147	67,189	78,516	65,280	68,900	68,900	3,620	5.55%
Parks Vicky Duffy Pavilion	10,686	14,585	11,489	12,300	15,440	15,440	3,140	25.53%
PD Field Service	3,055,765	3,111,335	3,200,235	3,662,744	3,862,393	3,599,457	-63,287	-1.73%
PD Support Service	910,986	980,263	1,021,452	1,092,953	1,158,808	1,113,174	20,221	1.85%
PD General Expenditures	632,920	677,915	861,229	547,663	522,623	522,623	-25,040	-4.57%
Planning Commission	4,665	5,145	9,261	15,361	15,388	15,388	27	0.17%
Political Subdivisions	174,194	173,470	175,488	139,556	148,243	148,743	9,187	6.58%
PW Administration	970,371	1,045,105	1,067,370	1,077,660	1,096,225	1,009,704	-67,956	-6.31%
PW Highway and Street	511,390	586,233	427,060	578,280	691,878	641,878	63,598	11.00%
PW Snow and Ice	47,041	13,209	74,165	74,874	74,351	74,351	-523	-0.70%
PW Vehicle/Equip Maint.	58,067	60,488	79,608	81,000	86,000	86,000	5,000	6.17%
Recreation	544,832	573,443	572,251	613,296	651,008	628,835	15,539	2.53%

Budget Unit Title	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget	Dept Budget FY23	Proposed BoS Budget FY23	\$ change vs. FY22	% change vs. FY22
Recreation Mini Golf	74,220	64,661	69,490	75,566	82,571	82,571	7,005	9.27%
Registrar of Voters	64,478	45,016	76,140	62,690	62,679	62,679	-11	-0.02%
Retiree Health Insurance	275,000	258,589	243,147	264,000	250,851	250,851	-13,149	-4.98%
Selectmen	386,374	386,849	399,347	419,857	397,269	364,033	-55,824	-13.30%
Social Services	113,764	109,533	108,417	121,376	115,657	107,645	-13,731	-11.31%
Street Lighting	168,405	150,842	87,282	80,000	80,000	80,000	0	0.00%
Tax Collector	203,886	208,484	210,712	220,362	226,600	210,455	-9,907	-4.50%
The Kate	69,737	72,296	60,379	71,500	71,500	71,500	0	0.00%
Town Clerk	236,875	246,238	254,451	263,999	273,646	252,387	-11,612	-4.40%
Town Hall	342,998	465,671	476,563	496,735	510,982	497,819	1,084	0.22%
Transfer Station Oper.	293,921	339,853	366,116	359,413	381,738	359,997	584	0.16%
Treasurer	8,646	8,892	8,732	8,634	8,634	8,634	0	0.00%
Tree Warden	39,330	39,512	45,952	55,689	55,689	55,689	0	0.00%
TS Waste Transport/Dispo.	294,650	269,755	295,919	340,900	340,900	340,900	0	0.00%
Vital Statistics	820	295	217	1,350	1,350	1,350	0	0.00%
Waste Collection	26,231	28,713	31,935	32,500	34,000	34,000	1,500	4.62%
Water Hydrant	596,047	585,912	619,060	658,500	675,000	675,000	16,500	2.51%
WPCA Administration	289,967	242,598	251,803	284,294	285,226	249,486	-34,808	-12.24%
YFS	0	406,728	408,517	413,517	467,704	434,089	20,572	4.97%
ZBA	14,101	16,236	15,679	13,447	13,408	13,408	-39	-0.29%
Zoning Commission	21,377	16,901	21,115	34,794	34,717	34,717	-77	-0.22%
Subtotal General Government	15,330,846	16,027,077	16,376,926	17,206,508	17,919,965	17,832,513	626,000	3.64%

Debt Service GG	3,455,429	3,238,104	3,212,695	3,209,844	3,171,844	3,071,844	-138,000	-4.30%
Total General Government	18,786,275	19,265,181	19,589,621	20,416,352	21,091,809	20,904,357	488,000	2.39%
Board of Education	25,790,696	25,509,486	26,567,842	26,771,365	27,473,341	27,473,341	701,976	2.62%
Total Town-Wide Budget	44,576,971	44,774,668	46,157,463	47,187,717	48,565,150	48,377,698	1,189,977	2.52%

GENERAL FUND REVENUES

General Fund Revenues

This section of the Budget Book outlines the town-wide revenue projections for FY23. In general, town-wide revenues for FY23 are set to equal the town-wide expenditure budget. Local property taxes (commercial, residential and personal) will make up the majority of the projected revenues. Local fees will contribute approximately 2.5% to total revenues.

The property tax is estimated at this point in time, but will be based off the October 2021 net Grand List, which totaled \$2,373,969,914. This is an increase of \$66,260,019, over the October 2020 net Grand List, or an increase of approximately \$1.3 million in additional taxes, before any potential assessment adjustments.

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

Local revenues are projected to generate to \$1,075,000 versus last FY's revenues of \$1,071,000, a small increase over last fiscal year. The table below shows the sources of funds that will support the expenditure budget.

Revenue Source	Amount
Property Taxes	\$46,839,698
State of Connecticut Grants	\$ 463,000
Local Revenues	\$ 1,075,000
Total	\$48,377,698

The following pages provide more information on the sources of revenue for the FY23 Budget.

FY23 Budget for Property Taxes: Projected \$46,839,698

Property Taxes Fiscal Year 23 include the following components:

- FY23 “current” year tax collections of \$47,075,452 assumes 99% collected = 46,604,698 (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 = \$46,839,698.

Current Year Property Taxes: \$46,604,698

As noted above, the projected tax revenues for FY23 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, 2022. Real estate taxes are due on July 1 and January 1. Motor vehicle and personal property taxes are due on July 1.

Prior Fiscal Year Property Taxes: \$100,000

In accordance with state statutes, property taxes are subject to a 15-year statute of limitations. All taxes levied prior to October 2018 were budgeted in the fiscal year in which they fell. Collection of these taxes is enforced through liens, foreclosures, and other legal procedures established by statute. With regard to motor vehicle or property taxes, uncollected taxes are suspended as receivables after 15 years. While they are removed as an asset of the Town, they are not abated as a tax liability and therefore may be collected at any time in the future. During FY21, \$231 thousand in back taxes was collected.

Telecommunication taxes: \$35,000

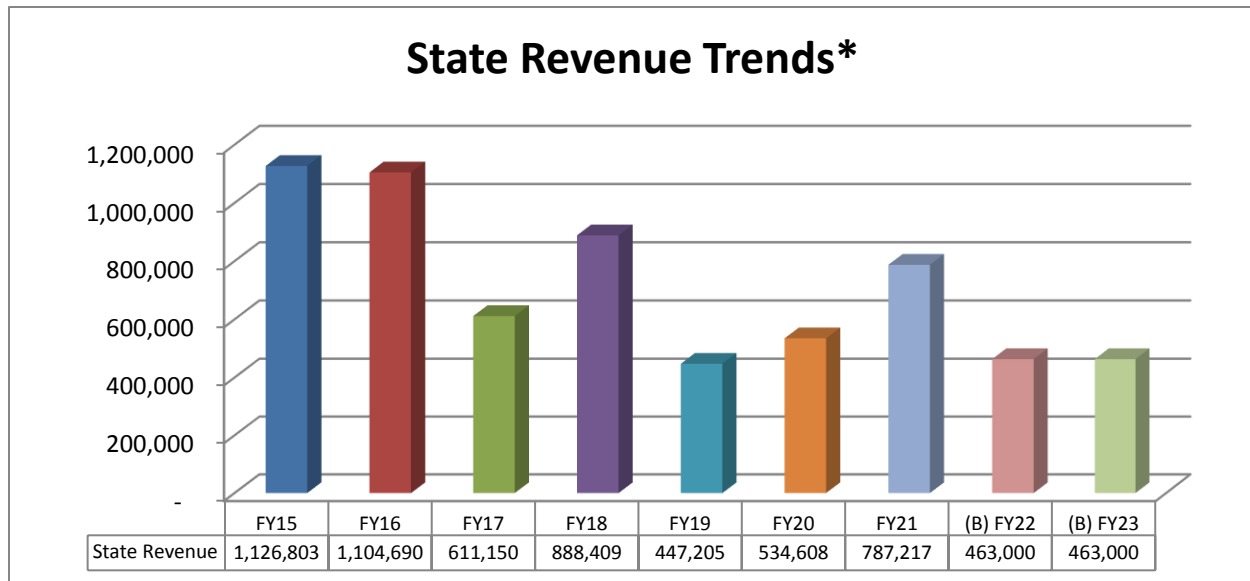
The Office of Policy and Management determines the annual personal property tax of six telecommunication services that are subject to taxation under the Connecticut General Statutes. The taxation assumes a 70% assessment of the value and a 47 mill rate. After the property is assessed by the State, the taxes are paid directly to the municipality by April 1. During FY21, \$35 thousand was collected.

Interest and Lien Fees: \$100,000

Interest and lien fees are collected on back taxes when paid. During FY21, \$103 thousand was collected.

FY 23 Budget for State of Connecticut Revenue: Projected \$463,000

The Town of Old Saybrook has traditionally received funding from the State of Connecticut. However, over the past several years, funding to municipalities has been cut due to the State's financial crisis. For the Town of Old Saybrook between FY15 and FY21, state funding has decreased 30%. Listed below are the grants the Town has typically received in the past; however, without firm guarantees that the Town will again receive these funds, the Town will assume a conservative budget of \$463 thousand.



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

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

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

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

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

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

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

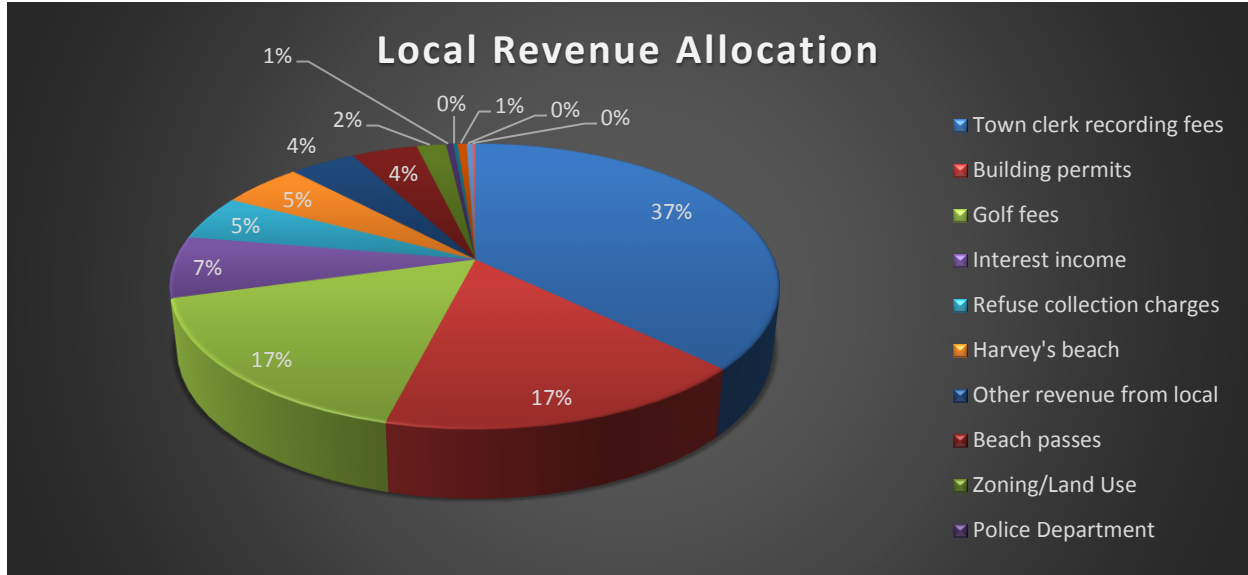
STATE TAX GRANTS – The Town receives reimbursement for various state-mandated property tax relief programs for individuals, such as the Elderly Circuit Breaker, Disabled Persons Exemption and the Veteran's Exemption.

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

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

FY23 Budget for Local Revenue: Projected \$1,075,000

Below is a description of the town departments, amount of projected revenues, and the allocation among departments for FY23. The three largest contributors to local revenues are Town Clerk fees (37%), Parks and Recreation (17%) and building permits (17%), which together represent 66% of local revenues.



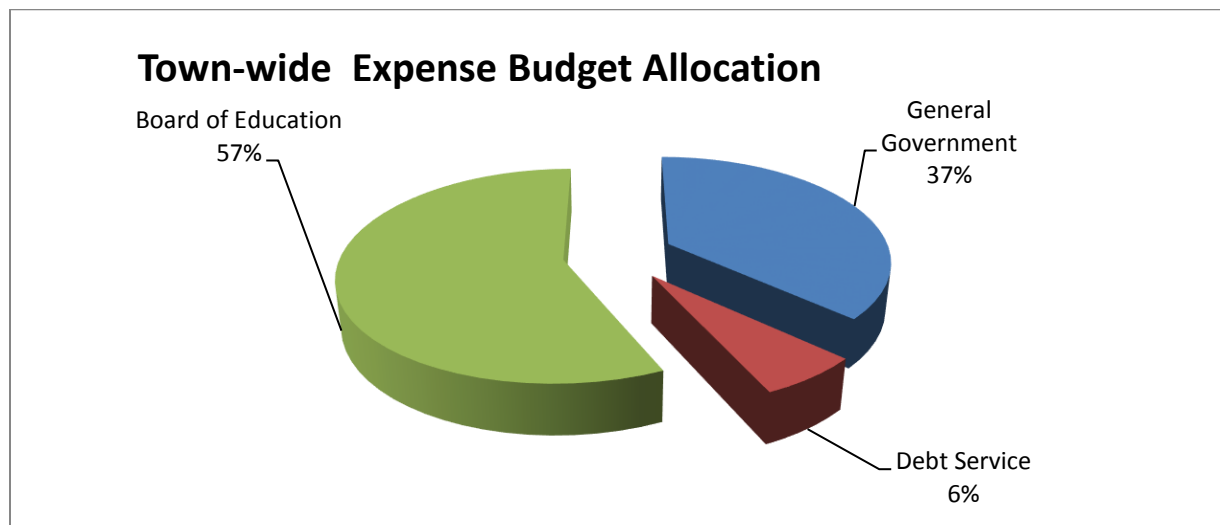
Local Fee	Amount	Description
Town Clerk Recording Fees	400,000	The Town retains a portion of the fees collected from a wide range of licenses and permits available in the Town Clerk's office
Building Permits	180,000	The Town charges a fee for building permits based on the value of the building project
Golf Fees	180,000	Fees associated with \$5 mini golf charge
Interest Income	75,000	Interest received on investment of Town's surplus funds
Refuse Collection Charges	55,000	Transfer Station collection fees
Harvey's Beach	55,000	Revenues received from \$20 Harvey's Beach passes
Other Revenue from Local	45,000	
Beach Passes	45,000	Revenues received from \$20 Town Beach passes
Zoning/Land Use	20,000	Application and permit fees
Police Department	5,000	
Protective Inspection Fee	3,000	Fire Marshal inspection fees
Vicky Duffy Rental	6,000	
Library Use	4,000	Library fees and copying charges
Selectman	2,000	Vendor and Lodging permits
Total Local Fees	1,075,000	

GENERAL FUND EXPENSES

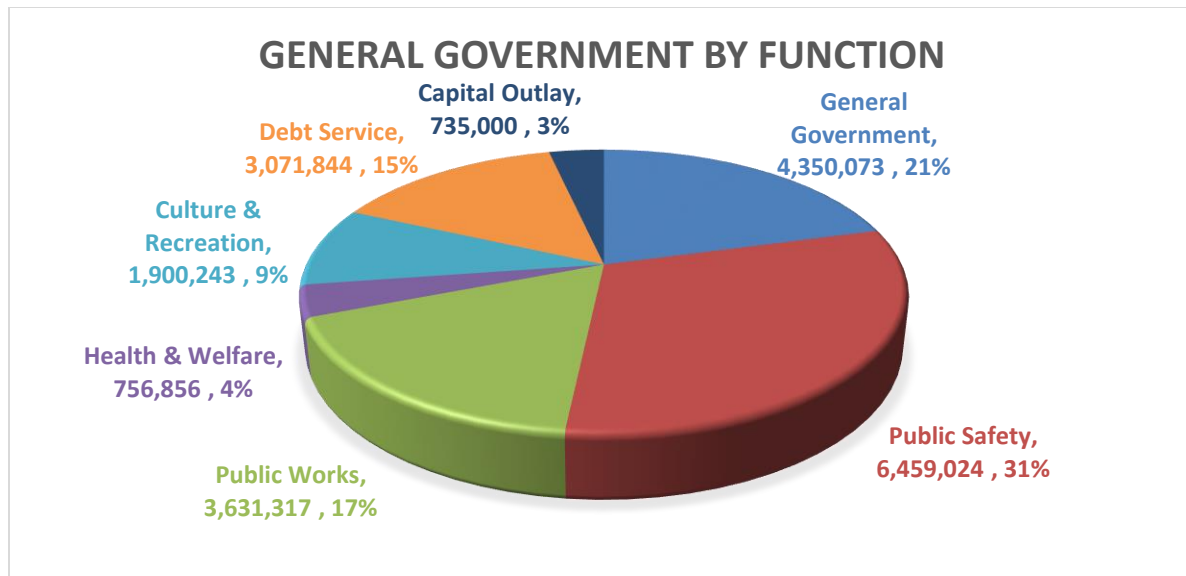
General Fund Expenses

This section of the Budget Book details each department's line items for the Proposed Department Budget. Overall, the town-wide budget is up \$1,189,977 or 2.52% as outlined below.

FY 22 Budget: General Government, Board of Education and Debt Service				
	FY 2022	FY 2023	\$ Increase	Percentage
General Government Operating Expense	17,206,508	17,832,513	626,000	3.64%
Debt Service	3,209,844	3,071,844	(138,000)	(4.30%)
Total General Government Expense	20,416,352	20,904,357	488,000	2.39%
Board of Education Operating Expense	26,771,365	27,473,341	701,676	2.62%
Total Government	47,187,717	48,377,698	1,189,977	2.52%

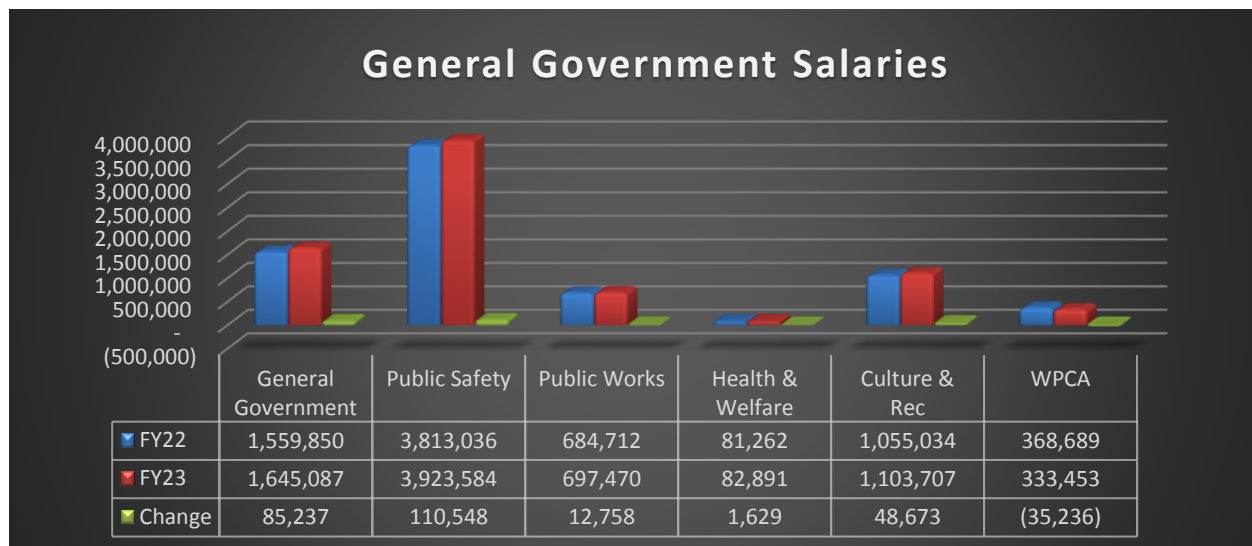


The proposed General Government (GG) budget, including debt service, totals \$20,904,357 and represents an increase of \$488,000 over FY22. Public safety represents the largest allocation of GG expense at 31%, followed by GG at 21% and public works at 17%. The following page shows a breakdown of GG expense by function.

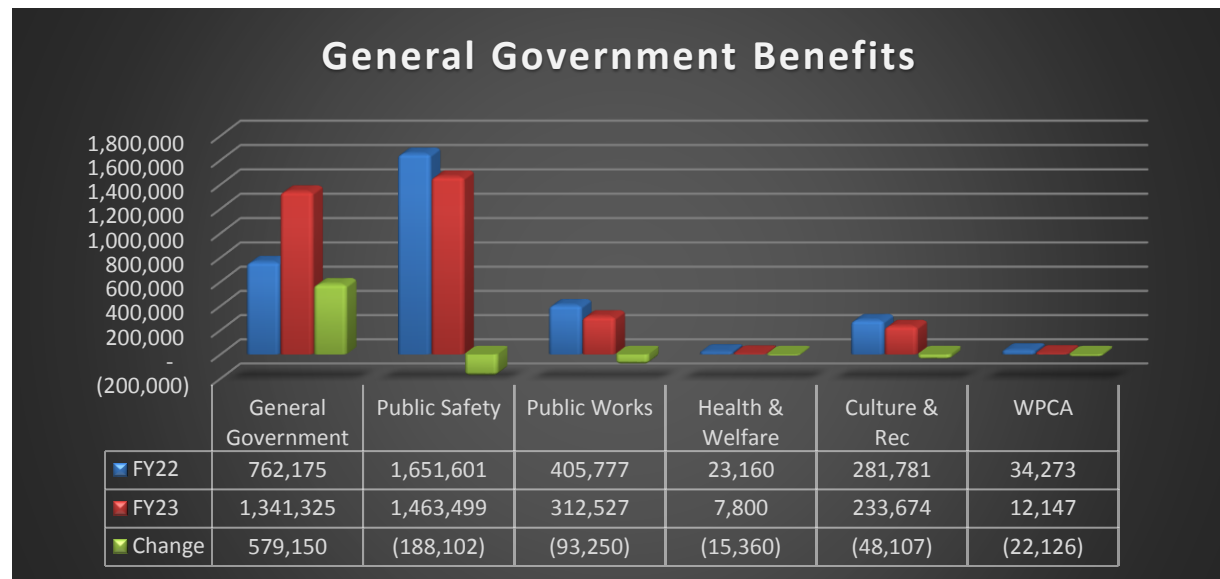


Excluding debt, the General Government year-over-year increase is \$626,000. More broadly, the overall GG increase is attributable to a salary increase of \$224 thousand, or 2.90%; a \$212 thousand increase (up 6.72%) associated with benefits; and a \$200 thousand increase (up 3.5%) associated with operations. Finally, the capital outlay and reserve budget is proposed to be down \$10 thousand.

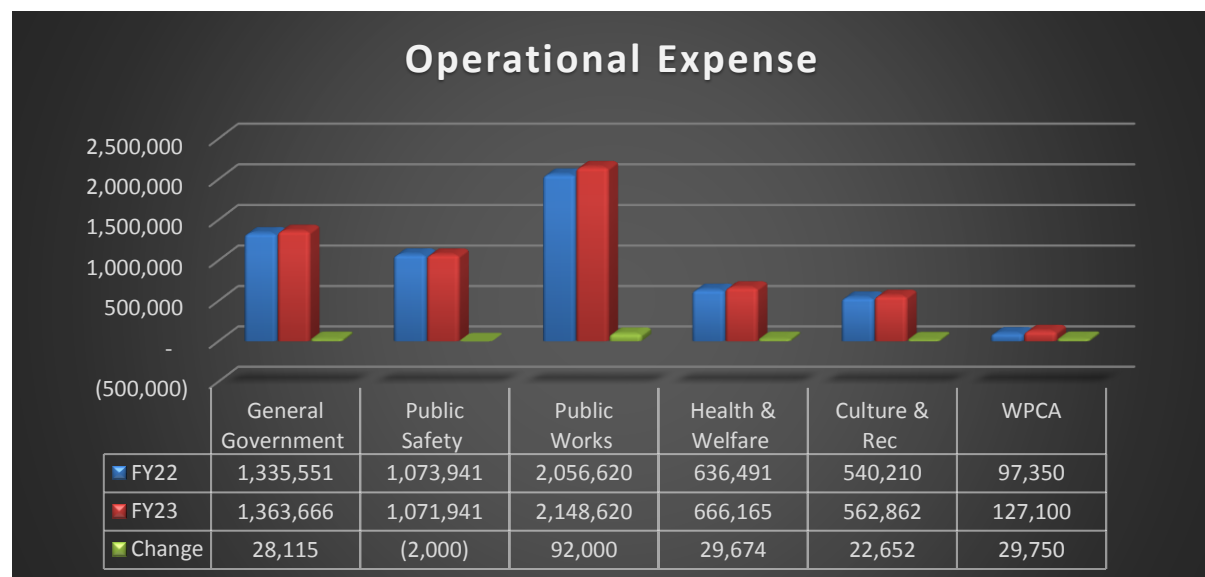
Total salary expense is \$7,786,187. The salary comparison below shows an overall increase of \$224 thousand over last fiscal year, or 2.9%, and assumes full employment. Salary increases are associated with annual salary adjustments and step raises, most of which are dictated by collective bargain agreements, as well as budgeting for increases in the minimum wage.



General Government benefits include FICA, workers' comp, health, dental and life insurance benefits. Total benefit expense is \$3,370,972 up \$212 thousand versus last fiscal year, or 6.72% versus last year's expense. The benefit expense is not only associated with the year over year changes in medical premiums, but the number of people taking benefits, the type of plan (family, single) and the design of the benefit plan. Of the \$212 thousand increase, \$196 thousand is associated with the Town's change of strategic philosophy to fully fund the defined benefit plan's Actuarial Determined Contribution (ADC). Previously the employer contributions were "pay as you go" and based on a percent of salary. Budgeting based on ADC is considered the more prudent budget approach.



Overall, total operating expense is \$5,940,354, up \$200 thousand versus last fiscal year or 3.5%%. About a quarter of this increase is associated with the Department of Public Works paving budget, which is up \$50 thousand over last year. However, given the higher level of inflation, supply chain disruptions and increased costs of services, operational expenses across the board have increased.



Accounting Department

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

Accomplishments

- Utilize NovaTime timekeeping software to automate the Paid Time Off accrual system.
- Utilize technology to implement efficiencies in check clearing process.
- Converted to new 401(a) and 457(b) carrier (from ICMA to Empower).
- Maintained proficiencies during staffing turnover.
- Expanded ACH utilization in the payroll process.

Major Objectives 2022 – 2023

- Upgrade accounting software to 21 version, eliminating the need for annual customization maintenance expenses.
- Implement credit card services.
- Process accounts payable via ACH payments.
- Continue to review and upgrade best practices including continuing professional development of accounting staff.
- Review and revise financial policies as needed.
- Address audit findings, if any.

Performance Indicators

- Monthly reconciliation of 27 bank accounts.
- Process active employee & retiree payrolls.
- Ensure all account transactions meet GAAP standards.
- Process AP & fixed asset transactions weekly.
- Total Debt Outstanding as of 6/30/22 = \$22,940,000
- Town Credit Rating = Aa2

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	183,716	174,818	179,494	263,545	263,545	84,051	46.8%
51630	Overtime	-	203	-	2,000	2,000	2,000	
52100	Group Insurance	862	1,011	1,095	1,782	1,782	687	62.7%
52200	Employer Share Social Sec.	14,430	12,475	13,788	20,467	20,467	6,679	48.4%
52300	Retirement Contributions	11,637	11,723	13,169	14,681	-	(13,169)	(100.0%)
52302	Defined Contribution Er.	2,037	2,116	1,854	11,088	11,088	9,234	498.1%
52700	Workers' Compensation	413	453	444	408	408	(36)	(8.1%)
52800	Health Insurance	61,404	57,258	57,675	71,811	69,844	12,169	21.1%
52850	Dental Insurance	3,172	2,585	2,798	2,652	2,652	(146)	(5.2%)
53010	Purchased Professional Ser.	5,000	3,180	5,000	5,000	5,000	-	0.0%
53200	Professional Educational	2,500	250	5,000	5,000	5,000	-	0.0%
53520	Other Technical Services	22,000	21,893	23,500	25,000	25,000	1,500	6.4%
55301	Postage	500	1,282	500	1,300	1,300	800	160.0%
56100	General Supplies	1,000	767	1,000	1,300	1,300	300	30.0%
56500	Supplies - Technology Rel.	3,000	2,710	3,000	3,000	3,000	-	0.0%
ACCOUNTING 412300		311,671	292,724	308,317	429,034	412,386	104,069	33.8%

Administrative Departments

Ethics Budget

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51620	Part Time/Seasonal Employ	150	-	150	-	-	(150)	(100.0%)
53010	Purchased Professional Ser.	500	-	500	650	650	150	30.0%
53200	Professional Educational	100	-	100	100	100	-	0.0%
55301	Postage	100	-	100	100	100	-	0.0%
55500	Printing & Binding	100	-	100	100	100	-	0.0%
ETHICS 412500		950	-	950	950	950	-	0.0%

Legal Services Budget

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
53010	Purchased Professional Ser.	105,000	108,730	-	-	-	-	
53020	Legal Services	-	-	105,000	105,000	105,000	-	0.0%
LEGAL SERVICES 413900		105,000	108,730	105,000	105,000	105,000	-	0.0%

Retiree Health Insurance Budget

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
52100	Group Insurance	38,000	37,058	38,000	38,590	38,590	590	1.6%
52800	Health Insurance	-	-	-	-	-	-	
52801	Retiree >65 Health	147,000	135,607	147,000	154,676	154,676	7,676	5.2%
52802	Retiree < 65 Health	60,000	57,537	63,000	45,432	45,432	(17,568)	(27.9%)
52850	Dental Insurance	16,000	12,945	16,000	12,152	12,152	(3,848)	(24.0%)
RETIREE HEALTH INS 414200		261,000	243,147	264,000	250,851	250,851	(13,149)	-5.0%

Insurance Budget

The Town has liability and property and workers' compensation insurance through the Connecticut Interlocal Risk Management Agency (CIRMA), a not-for-profit association of Connecticut municipalities. The Town has locked in a 0% increase for FY23.

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
52700	Worker' Compensation	-	-	-	-	-	-	
55200	Insurance Other than Empl.	366,000	366,043	377,000	391,000	391,000	14,000	3.7%
INSURANCE 415700		366,000	366,043	377,000	391,000	391,000	14,000	3.7%

Defined Benefit ADC

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
52300	Retirement Contributions	-	-	-	-	664,000	664,000	
DB EMPLOYER CONT (ADC) 414000		-	-	-	-	664,000	664,000	

Political Subdivisions Budget

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
53010	Purchased Professional Ser.	182,223	175,488	139,556	148,243	148,743	9,187	6.6%
POLITICAL SUBDIVISIONS 417700		182,223	175,488	139,556	148,243	148,743	9,187	6.6%

Entity	Vendor #	Amount
CT River Coastal	11224	1,922
Probate Court	50006	5,888
Regional Mental Health		0.00
CT Conference of Municipalities	10362	7,000
Shoreline Soup Kitchen	11568	7,500
Riverside Cemetery Association	10740	2,000
RiverCOG	11112	13,013
Estuary Transit District	11163	32,800
Old Saybrook Historical Society	10017	5,000
Middlesex County Substance Abuse	50028	500
Healthy Communities/Healthy Youth		1,000
Memorial Day Parade		3,000
Torchlight Parade		3,000
Middlesex Paramedics	10405	10,200
The Estuary	11161	50,495
CT Council of Small Towns	50010	1,175
Family Fun Day		500
Cypress Cemetery	10018	2,000
Waste Recycling Task Force		750
Hope Partnership	50679	1,000
		148,743

Assessor Department

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

Accomplishments

- Administration of:
 - 1066 exemptions including, veterans, disabled, blind
 - 45 economic development and fireman
 - 133 homeowner benefits
 - 133 local option benefits
 - 50 renter applications
 - 1,035 personal property declarations
 - Collection of data on 1,507 building permits

Major Objectives 2022-2023

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	82,638	82,638	84,497	86,398	86,398	1,901	2.2%
51630	Overtime	-	133	-	-	-	-	
52100	Group Insurance	645	620	689	625	625	(64)	(9.3%)
52200	Employer Share Social Sec.	6,322	6,298	6,464	6,609	6,609	145	2.3%
52300	Retirement Contributions	7,024	7,055	7,605	10,152	-	(7,605)	(100.0%)
52302	Defined Contribution Er.	-	-	-	-	-	-	
52700	Workers' Compensation	223	216	228	168	168	(60)	(26.3%)
52800	Health Insurance	10,416	11,429	10,204	10,703	10,410	206	2.0%
52850	Dental Insurance	468	384	416	364	364	(52)	(12.5%)
53010	Purchased Professional Ser.	38,000	23,252	38,000	38,000	38,000	-	0.0%
53300	Other Professional/Tech Ser.	1,000	715	1,000	1,000	1,000	-	0.0%
53520	Other Technical Services	1,000	-	1,000	1,000	1,000	-	0.0%
55301	Postage	4,000	(300)	4,000	4,000	4,000	-	0.0%
55500	Printing & Binding	3,000	2,948	3,000	3,000	3,000	-	0.0%
55800	Travel Reimbursement	3,500	1,266	3,500	3,500	3,500	-	0.0%
55990	Other - Other Purchased Ser.	4,000	140	4,000	4,000	4,000	-	0.0%
56010	Supplies	1,500	-	1,500	1,500	1,500	-	0.0%
56100	General Supplies	2,500	788	2,500	2,500	2,500	-	0.0%
57350	Technology Software	-	-	-	-	-	-	
58100	Dues & Fees	3,500	5,230	3,500	3,500	3,500	-	0.0%
ASSESSOR 413100		169,736	142,812	172,103	177,019	166,574	(5,529)	-3.2%

Board of Assessment Appeals

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	5,000	1,826	5,000	5,000	5,000	-	0.0%
52200	Employer Share Social Sec.	383	140	383	383	383	(1)	(0.1%)
52700	Workers' Compensation	14	5	14	14	14	-	0.0%
55301	Postage	300	-	300	300	300	-	0.0%
55400	Advertising	300	31	300	300	300	-	0.0%
55800	Travel Reimbursement	100	204	100	100	100	-	0.0%
56010	Supplies	600	-	600	600	600	-	0.0%
ASSESSMENT APPEALS 413300		6,697	2,206	6,697	6,697	6,697	(1)	0.0%

Board of Education

General Description of Department: The Board of Education (BOE) budget is prepared by the superintendent of schools and presented to the Board of Education for approval. The bottom-line expenses are incorporated as part of the town-wide budget.

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
BOARD OF EDUCATION 470000		26,706,023	26,567,842	26,771,365	27,473,341	27,473,341	701,976	2.6%

Board of Finance

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

- **Performance Indicators for Fiscal Year 2022:**
 - Approved a budget for FY22, which was successfully approved at referendum.
- Monitor the approved FY22 budget and work on submission of the FY23 budget.

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	3,815	6,750	3,915	3,915	3,915	-	0.0%
52200	Employer Share Social Sec.	292	516	300	300	300	(1)	(0.2%)
52700	Workers' Compensation	10	18	11	11	11	(0)	(3.9%)
53020	Legal Services	5,000	-	5,000	5,000	5,000	-	0.0%
53200	Professional Educational	100	-	100	100	100	-	0.0%
53410	Audit/Accounting Services	47,000	47,000	48,100	49,300	49,300	1,200	2.5%
55301	Postage	100	31	100	100	100	-	0.0%
55400	Advertising	1,000	1,177	1,000	1,000	1,000	-	0.0%
55500	Printing & Binding	5,000	4,152	5,000	5,000	5,000	-	0.0%
56100	General Supplies	100	-	100	100	100	-	0.0%
BOARD OF FINANCE 411700		62,417	59,644	63,626	64,825	64,825	1,199	1.9%

Building Department

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

Accomplishments

- Continue to update property files into Municipity software.
- Active engagement and education with contractors and the public.
- Performed 2,010 inspections.
- Permit revenues totaled \$284,530.
- Changed the permit fee schedule.

Major Objectives 2022 – 2023

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	90,185	90,627	92,214	96,214	96,214	4,000	4.3%
51630	Overtime	1,500	551	1,500	1,500	1,500	-	0.0%
51900	Other Salaries	-	-	-	-	-	-	
52100	Group Insurance	678	671	752	696	696	(56)	(7.5%)
52200	Employer Share Social Sec.	6,899	6,614	7,054	7,475	7,475	421	6.0%
52302	Defined Contribution Er.	7,215	7,173	7,377	7,697	7,697	320	4.3%
52700	Workers' Compensation	4,257	4,139	4,353	3,282	3,282	(1,071)	(24.6%)
52800	Health Insurance	22,938	19,973	21,318	22,394	21,781	463	2.2%
52850	Dental Insurance	1,586	970	1,040	936	936	(104)	(10.0%)
53200	Professional Educational	500	120	500	500	500	-	0.0%
53510	Data Processing and Coding	600	-	600	600	600	-	0.0%
54304	Vehicle Repair	1,000	983	1,500	1,500	1,500	-	0.0%
55300	Communications	1,000	1,121	1,000	1,000	1,000	-	0.0%
55301	Postage	200	-	-	-	-	-	
56100	General Supplies	2,700	1,641	2,700	2,700	2,700	-	0.0%
56101	Library Technical Supplies	-	-	-	-	-	-	
56260	Fuel	1,400	595	1,400	1,400	1,400	-	0.0%
58100	Dues & Fees	200	145	200	200	200	-	0.0%
BUILDING 421300		142,858	135,323	143,508	148,093	147,480	3,972	2.8%

Economic Development

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

Accomplishments

- Established the Saybrook Starlight Festival that will continue as an annual event.
- 48 new businesses registered trade names in FY2021.
- Prepared grant applications for T-Mobile Communities Grant and the CT Communities Challenge Grant.
- Developed an RFP, selected an architectural firm and conducted the Architectural Feasibility Study funded by the RBDG Grant.
- Began implementing Old Saybrook's Thriving Local Economy, which was adopted into the Town's PoCD in June 2020.
- Continued as a presenter for the MEWS+ Jumpstart Program for business start-ups discussing how a small-town economic development office can assist entrepreneurs.
- Improved digital outreach and response by creating two email newsletters: one for businesses and one for residents/visitors.
- Ran the 2nd Annual Gingerbread Decorating Contest.

Major Objectives 2022 – 2023

- Focus on pandemic recovery support for the local business community, especially tourism, travel and recreation sectors.
- Implement the Strategic Plan for Old Saybrook's Thriving Local Economy.
- Work with property owners along Mariner's Way to attract developer interest and implement the Mariner's Way Plan.
- Develop marketing programs to attract businesses in targeted industries, new residents, and visitors year-round using social media and geofencing.
- Support the Arts & Culture sector through rotating exhibits in the Community Art Hallway and participating in the planning and execution of activities that celebrate the arts and draw people to Town.

Performance Indicators

- Commercial tax revenues for the year and year-to-year trends.
- Number of business contacts for the year and year-to-year trends.
- Number of new businesses registering trade names/opening for the year and year-to-year trends.
- Number of improved or redeveloped commercial properties for the year and year-to-year trends.
- Digital marketing/social media/web page conversions, followers & views for the year and year-to-year trends.

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	37,608	37,406	38,419	39,347	39,347	928	2.4%
52200	Employer Share Social Sec.	2,877	2,862	2,939	3,010	3,010	71	2.4%
52300	Retirement Contributions	-	-	-	-	-	-	
52302	Defined Contribution Er.	2,919	2,924	2,977	3,052	3,052	75	2.5%
52700	Workers' Compensation	1,722	1,681	1,760	1,304	1,304	(456)	(25.9%)
53200	Professional Educational	500	60	500	500	500	-	0.0%
53520	Other Technical Services	150	-	150	150	150	-	0.0%
55301	Postage	100	66	100	100	100	-	0.0%
55400	Advertising	17,500	18,398	17,500	17,500	17,500	-	0.0%
55500	Printing & Binding	400	-	400	400	400	-	0.0%
55800	Travel Reimbursement	600	-	600	600	600	-	0.0%
56100	General Supplies	150	120	150	150	150	-	0.0%
56120	Admin. Supplies	150	16	150	150	150	-	0.0%
56400	Books and Periodicals	165	-	165	165	165	-	0.0%
58100	Dues & Fees	350	270	350	350	350	-	0.0%
ECONOMIC DEVELOPMENT 417300		65,191	63,803	66,160	66,778	66,778	618	0.9%

Fire Department

General Description of Department: The Fire Department in Old Saybrook is organized through volunteer members. The Town provides general funds for the equipment, building and other supplies needed to support the volunteer members' firefighting needs. The department has 82 active volunteer members and also provides mutual aid to surrounding towns, including East Lyme and Niantic, as part of the Rapid Intervention Team (RIT). In 2021 the Westbrook Fire Department requested that Old Saybrook cover RIT services on the west end of Westbrook.

As noted in past years, firefighter cancer-causing carcinogens are being monitored through the National Fire Incident Reporting System for each and every member. Firefighters have a 9% higher risk of being diagnosed with cancer than the general U.S. population. Our interior structural firefighters' personal health and safety depends on providing them with Personal Protective Equipment (PPE). Currently 56 members of the department are interior-certified, while one member is attending Firefighter 1 and six members just passed and completed their Firefighter 2 certification.

Accomplishments

- Started phase-two purchase of second set of gear.
- New engines and equipment were put into service.
- Went 100% live on ESO for Incidents, Training, Tracking.
- Station Check for equipment checks is complete.
- Fuel tanks at fire house installed.

Major Objectives 2022 – 2023

- Continue to encourage members to volunteer.
- Interior firefighters to have second set of PPE.

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	47,800	35,943	48,803	42,586	42,586	(6,217)	(12.7%)
52100	Group Insurance	204	185	217	197	197	(20)	(9.0%)
52200	Employer Share Social Sec.	3,657	2,517	3,733	3,258	3,258	(475)	(12.7%)
52300	Retirement Contributions	183,957	185,203	3,194	4,273	-	(3,194)	(100.0%)
52305	FD Pension ADC	-	-	180,000	180,000	180,000	-	0.0%
52700	Workers' Compensation	24,206	19,997	24,206	24,206	24,206	-	0.0%
52800	Health Insurance	11,494	9,279	10,519	11,039	-	(10,519)	(100.0%)
52850	Dental Insurance	598	451	520	468	-	(520)	(100.0%)
52900	Other Employee Benefits	19,800	21,218	19,800	22,800	22,800	3,000	15.2%
52950	Disability Insurance	3,813	3,699	3,813	3,813	3,813	-	0.0%
53010	Purchased Professional Ser.	22,680	22,683	22,680	22,680	22,680	-	0.0%
53200	Professional Educational	19,000	17,796	19,000	22,000	22,000	3,000	15.8%
54100	Utility Services	7,000	7,365	7,000	7,000	7,000	-	0.0%
54102	Septic Cleaning/Haul	295	700	295	295	295	-	0.0%
54300	Repairs & Maintenance	13,500	9,089	13,500	13,500	13,500	-	0.0%
54301	Building Maintenance	9,500	12,003	9,500	9,500	9,500	-	0.0%
54302	Fire/Security Maintenance	3,000	1,241	3,000	3,000	3,000	-	0.0%
54304	Vehicle Repair	49,800	79,207	49,800	49,800	49,800	-	0.0%
54308	HVAC Maintenance	1,205	-	1,205	1,205	1,205	-	0.0%
54411	Water/Sewer	1,100	1,408	1,100	1,100	1,100	-	0.0%
55010	Other Purchased Services	-	2,227	-	-	-	-	-
56010	Supplies	8,500	7,511	8,500	8,500	8,500	-	0.0%
56100	General Supplies	2,750	224	2,750	2,750	2,750	-	0.0%
56120	Admin Supplies	23,450	28,359	23,450	23,450	23,450	-	0.0%
56121	FD - Equipment Supplies	35,400	36,492	35,400	35,400	35,400	-	0.0%
56210	Natural Gas	7,500	5,336	7,500	7,500	7,500	-	0.0%
56220	Electricity	18,860	15,098	18,860	18,860	18,860	-	0.0%
56260	Fuel	18,650	14,556	18,650	18,650	18,650	-	0.0%
56500	Supplies - Technology Rel.	3,000	6,536	3,000	3,000	3,000	-	0.0%
57300	Equipment	60,000	59,962	60,000	60,000	60,000	-	0.0%
57390	Other Equipment	-	-	-	-	-	-	-
58100	Dues & Fees	700	280	700	700	700	-	0.0%
FIRE DEPARTMENT 420300		601,419	606,565	600,695	601,531	585,750	(14,945)	-2.5%

Fire Marshal

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

Accomplishments

- Continued working and responding to all fire calls and vehicle accidents through the pandemic 24/7.
- 100% completion of Ocean State Job Lot warehouse project and \$6 million renovation.
- Working with business for compliance with state mandates regarding tents and operations.
- Completed in-service certifications for 90 hours of continuing education.
- Increased revenues from fee collections for services.
- Continue to work with area fire marshals on safety compliance with the Life Safety Code.
- Continued working with the Old Saybrook Fire Department and Building Department for acquired buildings for training.

Major Objectives 2022 – 2023

- Continue to conduct life safety inspections on properties in town which are mandated by state regulations.
- Continue to scan all file folders on properties and complete the consolidation of all file folders creating digital access for all files.
- Streamline permitting process by changing application procedure for permits to make them more user friendly online.
- Continue to increase revenue stream through fee collections.
- Continue to review plans for 15 commercial construction projects from shopping center to filling stations and bring in assistance when required.

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	81,213	81,797	83,040	86,643	86,643	3,603	4.3%
51630	Overtime	1,500	1,721	1,500	1,500	1,500	-	0.0%
52100	Group Insurance	608	609	678	626	626	(52)	(7.6%)
52200	Employer Share Social Sec.	6,481	6,607	6,506	6,896	6,896	390	6.0%
52302	Defined Contribution Er.	6,497	6,506	6,643	6,931	6,931	288	4.3%
52700	Workers' Compensation	3,833	3,790	3,920	3,283	3,283	(637)	(16.3%)
52800	Health Insurance	2,000	2,000	2,000	2,000	2,000	-	0.0%
52900	Other Employee Benefits	2,000	-	2,000	2,000	2,000	-	0.0%
53200	Professional Educational	1,000	74	1,000	1,000	1,000	-	0.0%
53300	Other Professional/Tech Ser.	2,300	5,320	2,300	2,300	2,300	-	0.0%
53520	Other Technical Services	6,600	5,600	6,600	6,600	6,600	-	0.0%
54302	Fire/Security Maintenance	19,695	14,271	19,695	19,695	19,695	-	0.0%
54304	Vehicle Repair	1,000	3,643	1,000	1,000	1,000	-	0.0%
55010	Other Purchased Services	1,300	1,521	1,300	1,300	1,300	-	0.0%
55300	Communications	1,300	1,240	1,300	1,300	1,300	-	0.0%
55301	Postage	200	23	200	200	200	-	0.0%
55500	Printing & Binding	100	80	100	100	100	-	0.0%
56100	General Supplies	-	6,390	-	-	-	-	-
56120	Admin Supplies	2,300	605	2,300	2,300	2,300	-	0.0%
56260	Fuel	2,200	1,747	2,200	2,200	2,200	-	0.0%
57320	Vehicles	-	-	-	-	-	-	-
58100	Dues & Fees	1,000	25	1,000	1,000	1,000	-	0.0%
FIRE MARSHAL 421900		143,127	143,569	145,282	148,875	148,875	3,593	2.5%

Harbor Management Commission

General Description of Department: The Harbor Management Commission is an elected body with the responsibility of managing the navigable waters within the Town's harbor area, including responsibilities for preparing and implementing a municipal harbor management plan as set forth in the Connecticut Harbor Management Act and Ordinance 77 of the Town of Old Saybrook. In addition, the commission also manages certain Town-owned waterfront facilities. The General Fund (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.

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	18,856	18,731	19,609	20,000	20,000	391	2.0%
52200	Employer Share Social Sec.	1,484	1,433	1,500	1,530	1,530	30	2.0%
52302	Defined Contribution Er.	-	-	788	788	788	-	0.0%
52700	Workers' Compensation	27	373	27	27	27	-	0.0%
56220	Electricity	550	-	-	-	-	-	-
HARBOR MGMT COMMISSION 416500		20,917	20,537	21,924	22,345	22,345	421	1.9%

Health Departments

Environmental Health

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
53010	Purchased Professional Ser.	162,000	143,620	162,000	162,000	162,000	-	0.0%
ENVIRONMENTAL HEALTH 440100		162,000	143,620	162,000	162,000	162,000	-	0.0%

Public Health Nursing Board

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51617	Clerical Support	1,000	1,215	1,200	1,200	1,200	-	0.0%
52200	Employer Share Social Sec.	-	93	-	-	-	-	
52700	Workers' Compensation	-	57	-	-	-	-	
53010	Purchased Professional Ser.	27,185	22,598	27,185	36,287	36,287	9,102	33.5%
53040	Nursing Services	14,836	7,800	14,636	14,636	14,636	-	0.0%
56120	Admin Supplies	1,000	1,826	1,000	1,000	1,000	-	0.0%
NURSING 441100		44,021	33,589	44,021	53,123	53,123	9,102	20.7%

Information Technology Department

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

Accomplishments (To Date)

- Cloud Migration/Tax Collector. Tax Collector Department database system (QDS) migrated from the local datacenter to cloud.
- Virtual Meetings. Conference rooms upgraded with improved meeting video and audio capabilities to support hybrid meetings on a long-term basis.
- Security Enhancements. Multifactor authentication implemented for remote electronic mail access, VPN services and administrative account logins.
- Personal Productivity Software. Town Hall user personal productivity software (Microsoft Office) upgraded to Office365 subscription licensing.
- Cloud Migration/Town Clerk. The town clerk agenda/minutes search repository (Laserfiche) migrated from local datacenter to the Laserfiche cloud services.

Major Objectives 2022 – 2023

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

Performance Indicators

- Server Uptime – 100%
- Telephony Uptime – 99.99%
- Local Net Uptime – 100%
- Internet Uptime – 100%
- Email Connectivity – 100%
- Website Uptime – 100%
- Requests Processed – 758

Accomplishments (Projected Jan-Jun 2022)

- Rollout of credit card services to departments – Spring 2022.
- Improvement of site network communications via an ARPA-funded wireless link between 302 and 322 Main Street (Town Hall, YFS).
- Issue Phone Services RFP.
- Municipality Public Works module to be launched.
- Network Enhancements: Upgrade Park & Rec network switch to current technology.

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	64,726	67,475	66,020	67,342	67,342	1,322	2.0%
52100	Group Insurance	600	486	539	487	487	(52)	(9.7%)
52200	Employer Share Social Sec.	5,105	5,328	5,127	5,305	5,305	178	3.5%
52300	Retirement Contributions	5,502	5,535	5,942	7,913	-	(5,942)	(100.0%)
52700	Workers' Compensation	175	177	178	132	132	(46)	(25.8%)
52800	Health Insurance	1,000	1,000	1,000	2,000	2,000	1,000	100.0%
53520	Other Technical Services	21,500	29,235	33,000	33,000	33,000	-	0.0%
54320	Technology Related Repair	10,500	8,340	10,500	15,000	15,000	4,500	42.9%
54430	Rental of Computer Related	11,800	11,792	11,800	11,800	11,800	-	0.0%
55300	Communications	47,000	47,299	47,000	43,000	43,000	(4,000)	(8.5%)
56500	Supplies - Technology Rel.	5,000	5,694	5,000	5,000	5,000	-	0.0%
57340	Technology - Related Hard	25,000	12,324	13,500	13,500	13,500	-	0.0%
INFORMATION TECHNOLOGY 414300		197,908	194,685	199,606	204,478	196,566	(3,040)	-1.5%

Land Use Department

General Description of Department: The Land Use Department administers the business of the following agencies: Aquifer Protection Agency, Architectural Review Board, Conservation Commission, Planning Commission, Historic District Commission and Inland Wetlands & Watercourses Commission. The department takes a proactive approach to municipal needs by implementing studies, programs and physical improvement as recommended in the Town's long-range plans, including the Plan of Conservation & Development.

Accomplishments

- Worked with Affordable Housing Committee to complete Town Affordable Housing Plan (CGS § 8-30j) adopted by the Board of Selectmen.
- Revised land use fee structure adopted at Town Meeting.
- Chapter 128 of the Town Code, Flood Plain Management, adopted at Town meeting.
- Updated application forms and transitioned to electronic referrals.
- Continued electronic scanning of permit files and uploading of pending applications to website to improve accessibility of files to the public.
- Transitioned eight commissions from virtual to hybrid public meetings.
- Staff reorganization and cross-training to improve efficiency and service.
- Evaluated plans, regulations and maps to prioritize updates.
- Coordinated with IT staff to prioritize MapGeo and GIS layer priorities for updates.
- Staffed and supported commission initiatives and projects.

Major Objectives 2022 – 2023

- Continue Sustainable CT™ certification actions (2023).
- Construct enhancements for Stage Road and Route 1.
- Continue to evaluate regulations/plans in need of updates.
- Collaborate with other departments to draft updated Stormwater Management Plan (2022).
- Begin process of updating GIS map layers.
- Continue scanning and transition to electronic file management.
- Assist commissions in updating outdated plans and regulations.
- Continue to respond to increased permit demands.
- Continue to staff and support commission initiatives and projects.
- Update and organize land use pages on Town website.

Key Performance Indicators

- **253 administrative permit** approvals for Certificates of Zoning Compliance. (FY 2020-2021)
- **10 flood permits** processed (Chapter 128 Town Code).
- **135 regular meetings** in addition to information sessions or community workshops.
- **362 technical reviews** of permits for development.
- **Countless responses** to information requests, complaints and permit process guidance.
- **Administer 35 different permits.**

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	289,980	233,341	228,996	237,045	237,045	8,049	3.5%
51630	Overtime	2,339	2,958	2,339	-	-	(2,339)	(100.0%)
51900	Other Salaries	5,128	4,820	5,128	7,468	7,468	2,340	45.6%
52100	Group Insurance	1,755	1,275	1,207	1,095	1,095	(112)	(9.3%)
52200	Employer Share Social Sec.	22,442	17,324	17,518	18,705	18,705	1,187	6.8%
52300	Retirement Contributions	20,356	17,665	14,630	19,547	-	(14,630)	(100.0%)
52302	Defined Contribution Er.	-	-	-	3,335	3,335	3,335	
52700	Workers' Compensation	4,201	5,069	5,153	3,828	3,828	(1,325)	(25.7%)
52800	Health Insurance	71,473	43,262	38,131	39,982	38,887	756	2.0%
52850	Dental Insurance	3,666	1,962	1,794	1,508	1,508	(286)	(15.9%)
53010	Purchased Professional Ser.	15,000	26,312	35,000	35,000	35,000	-	0.0%
53200	Professional Educational	1,000	665	1,000	1,000	1,000	-	0.0%
53520	Other Technical Services	5,750	6,189	5,750	5,750	5,750	-	0.0%
55301	Postage	2,000	1,319	2,000	2,000	2,000	-	0.0%
55800	Travel Reimbursement	1,500	489	1,500	1,500	1,500	-	0.0%
56100	General Supplies	1,000	1,321	1,000	1,000	1,000	-	0.0%
56400	Books and Periodicals	150	-	150	150	150	-	0.0%
56500	Supplies - Technology Rel.	500	481	500	500	500	-	0.0%
57350	Technology Software	-	-	-	-	-	-	
58100	Dues & Fees	1,300	723	1,300	1,300	1,300	-	0.0%
LAND USE 415101		449,540	365,175	363,096	380,713	360,071	(3,025)	-0.8%

Land Use Commissions

Architectural Review Board

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

Accomplishments

- Maintained design standards for development and redevelopment projects.

Objectives 2022-2023

- Work with Zoning Commission to improve design regulations.

Key Performance Indicators (FY 2020-2021) – 22 meetings

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	2,951	1,660	2,975	2,975	2,975	-	0.0%
52200	Employer Share Social Sec.	226	127	228	228	228	(0)	(0.2%)
52700	Workers' Compensation	1	4	8	8	8	-	0.0%
56100	General Supplies	500	934	500	500	500	-	0.0%
ARCH REVIEW BD 415102		3,678	2,725	3,711	3,711	3,711	(0)	0.0%

Conservation Commission

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

Accomplishments

- Sponsored multi-entity coastal clean-up.
- Provided watershed education to the public.
- Collaborated with RiverCOG and CRCCD to promote various conservation efforts.
- Provided education and promotion of conservation issues through social media, newsletters and Acton Library.
- Collaborated with high school staff/students to establish a pollinator garden at Saybrook Point Park.
- Promoted Pollinator Pathway efforts through education and sale of signs.
- Stewardship – Marked trails and identified maintenance issue at Great Cedars Conservation Area.
- Worked with Parks & Recreation to update Stewardship Plan for Great Cedars Conservation Area.

Objectives 2022-2023

- Reduce need for transfer of household waste.
- Assist in completion of Open Space Inventory.
- Work with Parks & Recreation to finalize update to Stewardship Plan for Great Cedars Conservation Area, Memorandum of Understanding.
- Ongoing stewardship of town-owned conservation areas.
- Sponsor annual coastal cleanup.
- Sponsor Earth Day cleanup.
- Establish additional pollinator gardens on town property and continue promotion of the Pollinator Pathway project.

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	923	675	940	1,000	1,000	60	6.4%
52200	Employer Share Social Sec.	71	52	72	77	77	5	6.3%
52700	Workers' Compensation	2	2	3	3	3	(0)	(10.0%)
55300	Communications	3,000	1,539	3,000	350	350	(2,650)	(88.3%)
55500	Printing & Binding	-	-	-	500	500	500	
56100	General Supplies	500	391	500	1,900	1,900	1,400	280.0%
56120	Admin Supplies	-	-	-	500	500	500	
58100	Dues & Fees	-	-	-	175	175	175	
CONSERVATION COMMISSION 417100		4,496	2,659	4,515	4,504	4,504	(11)	-0.2%

Historic District Commission

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

Accomplishments

- Participated in Historical Society's Achievements in Preservation program.
- Completed phase I restoration of the historic ghost sign on the corner of Main and Sheffield Streets.
- Completed phase 2 crowdfunding campaign to complete the restoration of the historic ghost sign.

Objectives 2022-2023

- Implement phase 2 of the historic ghost sign preservation project.

Key Performance Indicators (FY 2020-2021) – 7 meetings

- **5 certificates** of appropriateness approved.

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	902	405	900	1,000	1,000	100	11.1%
52200	Employer Share Social Sec.	69	31	69	77	77	8	10.9%
52700	Workers' Compensation	2	1	2	3	3	1	35.0%
53010	Purchased Professional Ser.	1,500	-	1,500	1,500	1,500	-	0.0%
53900	Other Purchased Professional	100	100	100	100	100	-	0.0%
55400	Advertising	600	579	600	600	600	-	0.0%
55990	Other - Other Purchased Ser.	2,000	2,000	2,000	2,000	2,000	-	0.0%
58100	Dues & Fees	210	-	210	210	210	-	0.0%
HISTORIC DISTRICT 415900		5,383	3,116	5,381	5,489	5,489	108	2.0%

Inland Wetlands and Watercourses Commission and Aquifer Protection Agency

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

Key Performance Indicators (FY 2020-2021) – 14 IWWC meetings and 7 APA meetings

- **2 inland wetlands permits** for commercial development.
- **10 inland wetlands permits** for residential development.
- **4 aquifer protection registration renewals.**
- **1 aquifer protection registration transfer.**

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	2,069	1,635	2,088	2,100	2,100	12	0.6%
52200	Employer Share Social Sec.	158	125	160	161	161	1	0.4%
52700	Workers' Compensation	6	4	6	6	6	(0)	(5.5%)
53010	Purchased Professional Ser.	5,000	12,611	5,000	5,000	5,000	-	0.0%
53200	Professional Educational	350	20	350	350	350	-	0.0%
55400	Advertising	650	945	650	650	650	-	0.0%
56100	General Supplies	300	-	300	300	300	-	0.0%
58100	Dues & Fees	150	150	150	150	150	-	0.0%
INLAND/WETLANDS 416300		8,683	15,490	8,704	8,716	8,716	12	0.1%

Planning Commission

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

Accomplishments

- Drafted Residential Development Section of the POCD for adoption.
- Drafted framework for update to the POCD in its entirety.

Objectives 2022-2023

- Draft and adopt updates to the Water Resources and Open Space sections of the Plan of Conservation and Development (POCD).
- Reformat POCD into one document.

Key Performance Indicators (FY 2020-2021) – 16 meetings

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	2,936	1,825	2,975	3,000	3,000	25	0.8%
52200	Employer Share Social Sec.	225	140	228	230	230	2	0.7%
52700	Workers' Compensation	8	5	8	8	8	0	1.3%
53010	Purchased Professional Ser.	7,000	7,032	7,000	7,000	7,000	-	0.0%
53200	Professional Educational	300	-	300	300	300	-	0.0%
55400	Advertising	750	259	750	750	750	-	0.0%
55500	Printing & Binding	3,000	-	3,000	3,000	3,000	-	0.0%
56100	General Supplies	1,000	-	1,000	1,000	1,000	-	0.0%
58100	Dues & Fees	100	-	100	100	100	-	0.0%
PLANNING COMMISSION 415300		15,319	9,261	15,361	15,388	15,388	27	0.2%

Library, Acton Public

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

Accomplishments

- Kept the library running throughout the year and carefully expanded service until almost all limitations were removed and full services restored.
- Removed *all fines* for late items to reduce financial barriers from borrowing.
- Added a 'library of things' so people could stay occupied. Items included puzzles, learning kits, binoculars, lawn games, a metal detector, and a telescope.
- Expanding our foreign language offerings.
- Expanding our collection with a focus on equity, diversity and inclusion to make sure all community members feel represented.
- Started a Social Justice Book Discussion to support the Town's 'Race as a Public Health Crisis' in collaboration with other town entities.
- Continued to help people who were not comfortable being inside through 'Grab n Go' kits for children, teens and adults; outdoor story times and programs; homebound services and curbside pick-up.
- Installed a new water fountain, touchless flushers and an outdoor locker system with ARPA funds.
- Finished our 3-5-year strategic plan and updated our mission statement.

Major Objectives 2022 – 2023

- Begin working on our goals and objectives as set forth in our strategic plan.
- Improve technology in our programming spaces to allow for more dynamic and inclusive programs and social media presence.
- Continue adding our historic documents to the CTDA.
- Work on USDA Feasibility Study with stakeholders; look into various funding sources.
- Continue to work on Equity, Diversity, Inclusion...these are goals we need to consider as we work on new services, when presenting programs and ordering materials for the collection.
- Examine staffing structure to make sure it is fitting our current needs and the needs of the community in the future.
- Make sure staff is equipped with proper training for future needs.

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	499,894	490,138	518,334	536,417	536,417	18,083	3.5%
51612	Additional Hours	44,775	41,546	44,775	47,385	47,385	2,610	5.8%
51630	Overtime	-	54	-	-	-	-	-
51900	Other Salaries	20,000	172	14,000	15,300	15,300	1,300	9.3%
52100	Group Insurance	1,742	1,625	1,868	1,635	1,635	(233)	(12.5%)
52200	Employer Share Social Sec.	43,195	39,869	39,806	45,984	45,984	6,178	15.5%
52300	Retirement Contributions	13,602	11,920	14,707	7,593	-	(14,707)	(100.0%)
52302	Defined Contribution Er.	21,465	19,273	21,833	31,998	31,998	10,165	46.6%
52600	Unemployment Compensation	-	611	-	-	-	-	-
52700	Workers' Compensation	3,999	2,688	5,095	3,891	3,891	(1,204)	(23.6%)
52800	Health Insurance	53,282	46,868	50,841	34,195	22,522	(28,319)	(55.7%)
52850	Dental Insurance	2,652	2,029	2,314	1,196	728	(1,586)	(68.5%)
53010	Purchased Professional Ser.	4,800	6,348	4,800	7,300	7,300	2,500	52.1%
53900	Other Purchased Professional	56,045	47,481	56,045	58,331	58,331	2,286	4.1%
54102	Septic Cleaning/Haul	720	-	720	720	720	-	0.0%
54200	Cleaning Services	-	-	17,660	20,256	20,256	2,596	14.7%
54300	Repairs & Maintenance	31,000	33,933	31,000	31,000	31,000	-	0.0%
54302	Fire/Security Maintenance	252	252	252	288	288	36	14.3%
54308	HVAC Maintenance	10,240	12,926	10,240	10,240	10,240	-	0.0%
54411	Water/Sewer	3,508	3,895	3,508	4,601	4,601	1,093	31.2%
55300	Communications	720	753	720	770	770	50	6.9%
55301	Postage	1,000	412	1,000	1,000	1,000	-	0.0%
56100	General Supplies	3,500	3,306	3,600	3,600	3,600	-	0.0%
56101	Library Technical Supplies	6,000	5,374	6,000	6,000	6,000	-	0.0%
56102	Library Cleaning Supplies	5,825	2,787	5,825	6,100	6,100	275	4.7%
56210	Natural Gas	5,600	4,720	5,600	6,192	6,192	592	10.6%
56220	Electricity	55,590	38,441	55,590	46,129	46,129	(9,461)	(17.0%)
56900	Other Supplies	106,079	91,112	105,450	105,450	105,450	-	0.0%
57200	Buildings	15,000	14,071	15,000	16,660	16,660	1,660	11.1%
58100	Dues & Fees	3,500	2,639	2,500	2,500	2,500	-	0.0%
LIBRARY-ACTON 450100		1,013,985	925,243	1,039,083	1,052,732	1,032,998	(6,085)	-0.6%

Parks Department

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

Accomplishments

- Progress on biodiversity study in the Preserve.
- Progress on Preserve Forest Stewardship Plan.
- New booth at Harvey's Beach.
- Re-blazing of many trails and trail clearing in all open space.
- Repainted parking lot lines at Town & Harvey's Beaches.
- New parking lot at end of Ingham Hill Road.
- Replaced/upgraded old informational signs at Saybrook Monument Park.
- New picnic tables for Town Beach pavilion.
- Upgraded existing playground at Trask Park.
- 9-acre removal of invasives in Preserve.
- Re-boarded of bridge on red trail in Preserve.
- Addition of pollinator garden at Saybrook Point.
- Improvement to bathroom at Fort Saybrook Park.
- Successful over seeding and weed reductions to all ball fields.

Performance Indicators

- Harvey's Beach grossed \$92,099.
- Beach passes grossed \$48,290.

Major Objectives 2022 – 2023

- New bathrooms at Saybrook Monument Park.
- Upgrade bathhouse at Town Beach.
- Addition of Wi-Fi to many parks and beaches.
- Add security cameras to Harvey's Beach.
- Irrigation of Maple Ave. field.
- Repaint parking lot lines at Saybrook Point.
- Repair gazebo on Town Green.
- Repair the seawall at Gardiner's Landing.
- Add park amenities to Main Street Park, phase I.
- Repair earthen dam in Great Cedar East Conservation Area.
- Installation of frisbee golf course at Town Park.
- Upgrade bathrooms at Town Park & Trask Park.
- Add drinking fountain to Main St. Park.
- New wind screens for pickleball courts.
- Complete STEAP bathrooms.
- New mulch for playground at Trask Park.
- Resurface splash pad concrete to make it safer.
- New flag pole for Fort Saybrook.
- Connection trail from Fort Saybrook Park to Gardiner's Landing Park.
- Public connection point from Maple Ave. playfield.
- Connection trail from Preserve parking lot to trails.
- Removal of metal test pipes in Preserve.
- Addition of Preserve park sign and kiosks.

Parks: Vicky Duffy Pavilion

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
54302	Fire/Security Maintenance	500	408	500	500	500	-	0.0%
54308	HVAC Maintenance	1,200	2,174	1,200	1,200	1,200	-	0.0%
54411	Water/Sewer	1,200	2,215	1,200	2,200	2,200	1,000	83.3%
54423	Custodial Services	4,700	1,625	5,000	5,000	5,000	-	0.0%
55300	Communications	-	586	-	2,040	2,040	2,040	
56210	Natural Gas	1,700	1,444	1,700	1,700	1,700	-	0.0%
56220	Electricity	2,700	3,037	2,700	2,800	2,800	100	3.7%
PARKS VICKY DUFFY PAV 450503		12,000	11,489	12,300	15,440	15,440	3,140	25.5%

Parks: Other

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
54300	Repairs & Maintenance	3,000	6,620	3,000	4,000	4,000	1,000	33.3%
54301	Building Maintenance	-	66	-	-	-	-	
54303	Grounds Maintenance	5,600	7,772	5,600	5,600	5,600	-	0.0%
54411	Water/Sewer	15,800	18,884	15,800	17,000	17,000	1,200	7.6%
54424	Lawn Care	23,000	26,740	25,000	25,000	25,000	-	0.0%
55300	Communications	800	1,498	800	1,800	1,800	1,000	125.0%
56010	Supplies	11,000	13,361	11,000	11,000	11,000	-	0.0%
56220	Electricity	4,080	3,575	4,080	4,500	4,500	420	10.3%
PARKS – OTHER 450505		63,280	78,516	65,280	68,900	68,900	3,620	5.5%

Police Department

PD – Field Service Budget

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	2,207,895	2,066,127	2,274,266	2,349,149	2,349,149	74,883	3.3%
51611	Vacation Day Coverage	92,913	75,260	117,833	111,547	111,547	(6,286)	(5.3%)
51612	Additional Hours	31,933	37,931	32,978	34,103	34,103	1,125	3.4%
51613	Extra Personnel	60,718	54,521	62,705	64,843	64,843	2,138	3.4%
51614	Professional Development	64,372	38,915	66,479	68,746	68,746	2,267	3.4%
51615	Sick/Injured	54,316	34,577	58,792	58,076	58,076	(716)	(1.2%)
51616	Special Assignment	21,139	6,976	21,831	22,575	22,575	744	3.4%
51618	Holiday Replacement	24,684	369	32,910	22,215	22,215	(10,695)	(32.5%)
51630	Overtime	-	-	-	-	-	-	
52100	Group Insurance	16,346	14,717	17,353	15,704	15,704	(1,649)	(9.5%)
52200	Employer Share Social Sec.	203,650	174,321	212,234	219,473	219,473	7,239	3.4%
52300	Retirement Contributions	174,642	163,394	192,570	250,475	-	(192,570)	(100.0%)
52302	Defined Contribution Er.	-	3,019	-	6,498	6,498	6,498	
52600	Unemployment Compensation	-	-	-	-	-	-	
52700	Workers' Compensation	-	-	-	-	-	-	
52800	Health Insurance	444,211	386,955	395,948	454,958	442,497	46,549	11.8%
52850	Dental Insurance	24,071	16,666	18,335	16,775	16,775	(1,560)	(8.5%)
52901	Longevity	14,800	14,800	13,500	14,200	14,200	700	5.2%
52902	Holiday Payout	71,650	63,558	78,260	86,274	86,274	8,014	10.2%
52903	Degree Stipend	9,250	8,250	10,000	10,250	10,250	250	2.5%
52904	K-9	20,268	20,712	20,720	21,192	21,192	472	2.3%
52905	Uniform Cleaning	36,030	19,168	36,030	35,340	35,340	(690)	(1.9%)
54301	Building Maintenance	-	-	-	-	-	-	
PD – FIELD SERVICE 420101		3,572,888	3,200,236	3,662,744	3,862,393	3,599,457	(63,287)	-1.7%

PD – Support Service Budget

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	531,470	503,846	532,288	583,208	583,208	50,920	9.6%
51611	Vacation Day Coverage	49,958	45,312	55,700	50,809	50,809	(4,891)	(8.8%)
51612	Additional Hours	1,252	367	1,261	1,381	1,381	120	9.5%
51613	Extra Personnel	48,089	47,786	48,434	53,053	53,053	4,619	9.5%
51614	Professional Development	9,309	4,576	9,376	10,266	10,266	890	9.5%
51615	Sick/Injured	14,426	13,954	13,720	14,144	14,144	424	3.1%
51616	Special Assignment	1,620	3,313	1,632	1,786	1,786	154	9.4%
51617	Clerical Support	74,590	71,899	75,858	65,155	65,155	(10,703)	(14.1%)
51619	Community Service Officer	16,036	22,295	16,362	16,698	16,698	336	2.1%
51630	Overtime	-	632	-	-	-	-	
51631	IT Support	52,148	51,575	53,191	54,255	54,255	1,064	2.0%
51632	Custodial	48,749	51,843	50,752	52,508	52,508	1,756	3.5%
52100	Group Insurance	4,258	4,027	4,607	4,221	4,221	(386)	(8.4%)
52200	Employer Share Social Sec.	65,635	64,077	67,001	69,834	69,834	2,833	4.2%
52300	Retirement Contributions	33,981	32,742	31,245	43,266	-	(31,245)	(100.0%)
52302	Defined Contribution Er.	16,342	16,139	20,506	23,558	23,558	3,052	14.9%
52600	Unemployment Compensation	-	-	-	-	-	-	
52700	Workers' Compensation	-	-	-	-	-	-	
52800	Health Insurance	88,477	72,072	82,518	86,494	84,125	1,607	1.9%
52850	Dental Insurance	4,135	2,735	3,328	2,964	2,964	(364)	(10.9%)
52902	Holiday Payout	7,070	7,076	8,622	9,597	9,597	975	11.3%
52903	Degree Stipend	3,250	3,250	3,250	3,000	3,000	(250)	(7.7%)
52905	Uniform Cleaning	13,302	1,937	13,302	12,612	12,612	(690)	(5.2%)
PD – SUPPORT SERVICE 420102		1,084,097	1,021,453	1,092,953	1,158,808	1,113,174	20,221	1.9%

PD – General Expenditure Budget

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
52700	Workers' Compensation	102,115	110,404	106,000	80,960	80,960	(25,040)	(23.6%)
52900	Other Employee Benefits	1,500	1,250	1,500	1,500	1,500	-	0.0%
52905	Uniform Cleaning	-	510	-	-	-	-	
53020	Legal Services	7,000	30,125	7,000	7,000	7,000	-	0.0%
53070	Selection/Recruitment	-	-	-	-	-	-	
53071	Selection Recruitment	2,000	2,940	2,000	2,000	2,000	-	0.0%
53072	Medical Physicals	1,000	-	1,000	1,000	1,000	-	0.0%
53100	Official/ Admin. Services	8,940	4,556	8,940	8,940	8,940	-	0.0%
53200	Professional Educational	19,520	16,852	19,520	19,520	19,520	-	0.0%
53531	Chief Expenses	1,700	1,407	1,700	1,700	1,700	-	0.0%
53532	Prisoner Care	1,000	197	1,000	1,000	1,000	-	0.0%
53533	OSHA Requirements	3,800	1,527	3,800	3,800	3,800	-	0.0%
53534	First Responder Med. Equip.	9,800	7,056	9,800	9,800	9,800	-	0.0%
53535	Police Service Info. Tech.	36,608	150,611	36,608	36,608	36,608	-	0.0%
53536	Police Service Investigation	7,500	5,057	7,500	7,500	7,500	-	0.0%
53537	PD Accountability Mandate	-	-	2,491	2,491	2,491	-	0.0%
54300	Repairs & Maintenance	15,000	17,710	15,000	15,000	15,000	-	0.0%
54301	Building Maintenance	30,500	55,240	30,500	30,500	30,500	-	0.0%
54302	Fire/Security Maintenance	-	-	-	-	-	-	
54411	Water/Sewer	2,800	3,387	2,800	2,800	2,800	-	0.0%
54430	Rental of Computer Related	12,900	16,173	12,900	12,900	12,900	-	0.0%
55300	Communications	53,050	50,833	53,050	53,050	53,050	-	0.0%
55301	Postage	2,500	2,176	2,500	2,500	2,500	-	0.0%
56120	Admin. Supplies	9,250	11,535	9,250	9,250	9,250	-	0.0%
56210	Natural Gas	7,500	8,519	7,500	7,500	7,500	-	0.0%
56220	Electricity	50,000	56,466	50,000	50,000	50,000	-	0.0%
56260	Fuel	40,000	40,000	40,000	40,000	40,000	-	0.0%
56900	Other Supplies	15,500	166,894	15,500	15,500	15,500	-	0.0%
57340	Technology - Related Hard	10,000	10,000	10,000	10,000	10,000	-	0.0%
57390	Other Equipment	89,804	89,804	89,804	89,804	89,804	-	0.0%
PD GENERAL EXPENDITURES 420103		541,287	861,229	547,663	522,623	522,623	(25,040)	-4.6%

PD – Animal Control

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
56120	Admin Supplies	25,000	25,000	25,000	20,000	20,000	(5,000)	(20.0%)
ANIMAL CONTROL 421500		25,000	25,000	25,000	20,000	20,000	(5,000)	-20.0%

PD – Marine Patrol

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	37,018	10,498	38,063	38,824	38,824	761	2.0%
51630	Overtime	-	-	-	-	-	-	-
52200	Employer Share Social Sec.	2,832	1,597	2,912	2,970	2,970	58	2.0%
52700	Workers' Compensation	568	841	568	410	410	(158)	(27.8%)
54010	Purchased Property Service	3,450	3,450	3,450	3,450	3,450	-	0.0%
54300	Repairs & Maintenance	9,000	11,977	9,000	9,000	9,000	-	0.0%
56260	Fuel	7,022	2,500	7,022	7,022	7,022	-	0.0%
MARINE PATROL 421700		59,890	30,863	61,015	61,676	61,676	661	1.1%

PD – Emergency Management

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	12,300	12,301	12,548	12,800	12,800	252	2.0%
52200	Employer Share Social Sec.	941	732	960	979	979	19	2.0%
52700	Workers' Compensation	-	33	-	-	-	-	-
53010	Purchased Professional Ser.	73,000	84,114	73,000	73,000	73,000	-	0.0%
53100	Official/Admin. Services	1,900	-	1,900	1,900	1,900	-	0.0%
53200	Professional Educational	500	-	500	500	500	-	0.0%
54320	Technology Related Repair	24,000	29,967	24,000	24,000	24,000	-	0.0%
54430	Rental of Computer Relate	-	-	-	-	-	-	-
55300	Communications	40,000	51,935	40,000	40,000	40,000	-	0.0%
56010	Supplies	1,850	-	1,850	1,850	1,850	-	0.0%
56100	General Supplies	50	-	50	50	50	-	0.0%
56120	Admin. Supplies	33,381	11,376	33,381	33,381	33,381	-	0.0%
56220	Electricity	8,225	9,171	8,225	8,225	8,225	-	0.0%
56230	Bottled Gas	7,000	5,301	7,000	7,000	7,000	-	0.0%
56400	Books and Periodicals	150	-	150	150	150	-	0.0%
58100	Dues & Fees	465	210	465	465	465	-	0.0%
EMERGENCY MANAGEMENT 422300		203,762	205,140	204,029	204,300	204,300	271	0.1%

Public Works Department

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

Accomplishments

- Road resurfacing on **Schoolhouse Road from Wood Pond Road to Route 1 and Ingham Hill from Route 1 to Elm Street**. A half-inch chip seal was put down with 1 ½"-overlay of hot asphalt. A new catch basin was installed just down from Wood Pond Road and drainage fields were added to catch basins in front of the MJ bus barn. All new aprons were installed.
- New drainage systems were installed on **Saltaire Drive, Elm Street and Maplewood Road**.
- Demoed roof of Saybrook Point bathroom and installed septic system.
- Moved and relocated gazebo that was donated from Main Street to Founders Park.
- Installed new guardrail on Ferry Road.
- Removed existing sidewalks from the Kate to the Fire Department and replaced with brick-stenciled concrete.

Major Objectives 2022 – 2023

- Look into the feasibility of raising roads in the shoreline beach areas.
- Keep pace with changing technologies related to road surfacing.
- Replace aging equipment.

PW Administration

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	626,225	632,409	638,712	663,170	651,470	12,758	2.0%
51630	Overtime	-	5,160	-	-	-	-	
51900	Other Salaries	-	1,036	-	-	-	-	
52100	Group Insurance	3,655	3,554	4,010	3,693	3,693	(317)	(7.9%)
52200	Employer Share Social Sec.	49,136	47,381	48,861	50,809	49,914	1,053	2.2%
52300	Retirement Contributions	51,903	52,177	56,080	69,236	-	(56,080)	(100.0%)
52302	Defined Contribution Er.	-	630	1,248	4,642	4,642	3,394	272.0%
52700	Workers' Compensation	44,265	45,542	39,294	29,579	29,579	(9,715)	(24.7%)
52800	Health Insurance	198,069	166,763	183,395	171,273	166,582	(16,813)	(9.2%)
52850	Dental Insurance	10,140	7,925	8,840	6,604	6,604	(2,236)	(25.3%)
53040	Nursing Services	500	229	500	500	500	-	0.0%
53070	Selection/Recruitment	1,000	315	1,000	1,000	1,000	-	0.0%
53200	Professional Educational	7,600	5,927	7,600	7,600	7,600	-	0.0%
54010	Purchased Property Service	35,000	32,639	35,000	35,000	35,000	-	0.0%
54300	Repairs & Maintenance	10,000	25,106	12,000	12,000	12,000	-	0.0%
54302	Fire/Security Maintenance	-	816	-	-	-	-	
54308	HVAC Maintenance	1,000	1,723	1,960	1,960	1,960	-	0.0%
54400	Rentals	12,900	19,531	12,900	12,900	12,900	-	0.0%
55300	Communications	9,000	5,352	9,000	9,000	9,000	-	0.0%
55301	Postage	360	-	360	360	360	-	0.0%
55800	Travel Reimbursement	3,500	2,547	3,500	3,500	3,500	-	0.0%
56100	General Supplies	400	344	400	400	400	-	0.0%
56120	Admin. Supplies	-	-	-	-	-	-	
56220	Electricity	7,000	5,489	7,000	7,000	7,000	-	0.0%
56240	Oil	6,000	4,775	6,000	6,000	6,000	-	0.0%
PW ADMIN 430100		1,077,653	1,067,370	1,077,660	1,096,225	1,009,704	(67,956)	-6.3%

PW Highway and Streets

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51630	Overtime	20,000	427	20,000	20,000	20,000	-	0.0%
52200	Employer Share Social Sec.	-	31	1,530	1,530	1,530	-	0.0%
52700	Workers' Compensation	-	25	1,450	1,048	1,048	(402)	(27.7%)
53010	Purchased Professional Ser.	1,000	3,079	1,000	1,000	1,000	-	0.0%
53016	Engineering	-	11,631	-	-	-	-	
53530	Police Services	12,000	20,610	12,000	16,000	16,000	4,000	33.3%
54011	Trim & Removal of Trees	15,000	13,000	3,000	3,000	3,000	-	0.0%
54012	Catch Basin Cleaning	10,000	2,396	10,000	10,000	10,000	-	0.0%
54300	Repairs & Maintenance	3,000	5,102	3,000	3,000	3,000	-	0.0%
54303	Grounds Maintenance	7,500	3,736	7,500	7,500	7,500	-	0.0%
54311	Road Maintenance	100,000	72,728	100,000	110,000	110,000	10,000	10.0%
56011	Street Line Stripes	10,000	2,199	10,000	10,000	10,000	-	0.0%
56012	Street Signs	6,000	7,293	7,000	7,000	7,000	-	0.0%
56120	Admin. Supplies	1,800	1,426	1,800	1,800	1,800	-	0.0%
56300	Food	-	585	-	-	-	-	
57010	Property	-	-	-	-	-	-	
57400	Infrastructure	390,000	282,793	400,000	500,000	450,000	50,000	12.5%
PW HIGHWAY AND STREET 430300		576,300	427,061	578,280	691,878	641,878	63,598	11.0%

PW Snow and Ice

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51630	Overtime	26,000	15,292	26,000	26,000	26,000	-	0.0%
52200	Employer Share Social Sec.	-	867	1,989	1,989	1,989	-	0.0%
52700	Workers' Compensation	-	527	1,885	1,362	1,362	(523)	(27.7%)
54103	Snow Plowing/Sanding	40,000	55,356	40,000	40,000	40,000	-	0.0%
56300	Food	5,000	2,123	5,000	5,000	5,000	-	0.0%
PW SNOW AND ICE 430700		71,000	74,165	74,874	74,351	74,351	(523)	-0.7%

PW Vehicle Equipment & Maintenance

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
54300	Repairs & Maintenance	40,000	43,948	40,000	45,000	45,000	5,000	12.5%
54320	Technology Related Repair	1,000	-	1,000	1,000	1,000	-	0.0%
56260	Fuel	40,000	35,660	40,000	40,000	40,000	-	0.0%
PW VEHICLE/EQUIP MAINT 431300		81,000	79,608	81,000	86,000	86,000	5,000	6.2%

Engineering Budget

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
53010	Purchased Professional Ser.	80,000	101,133	-	-	-	-	
53016	Engineering	-	-	80,000	80,000	80,000	-	0.0%
ENGINEERING 430500		80,000	101,133	80,000	80,000	80,000	-	0.0%

Main Street Maintenance

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
54300	Repairs & Maintenance	-	-	10,000	10,000	10,000	-	0.0%
MAIN STREET MAINTENANCE 411200		-	-	10,000	10,000	10,000	-	0.0%

Street Lighting Budget

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
54300	Repairs & Maintenance	20,000	23,246	20,000	20,000	20,000	-	0.0%
56220	Electricity	78,000	50,608	60,000	60,000	60,000	-	0.0%
58300	Debt-Related Expenditures	54,000	13,428	-	-	-	-	
STREET LIGHTING 431100		152,000	87,282	80,000	80,000	80,000	-	0.0%

Tree Warden

General Description of Department: Connecticut Tree Wardens are appointed public officials responsible for trees alongside public roads and in public spaces. Each municipality is required to have a Tree Warden.

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	8,500	8,500	9,000	9,000	9,000	-	0.0%
52200	Employer Share Social Sec.	574	650	689	689	689	(1)	(0.1%)
54424	Lawn Care	30,000	36,725	42,000	42,000	42,000	-	0.0%
56900	Other Supplies	4,000	77	4,000	4,000	4,000	-	0.0%
TREE WARDEN 421100		43,074	45,952	55,689	55,689	55,689	(1)	0.0%

Waste Collection Budget

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
53010	Purchased Professional Ser.	24,990	31,935	32,500	34,000	34,000	1,500	4.6%
WASTE COLLECTION 431700		24,990	31,935	32,500	34,000	34,000	1,500	4.6%

Water Hydrant Budget

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
54411	WATER/SEWER	635,000	619,060	658,500	675,000	675,000	16,500	2.5%
WATER HYDRANT 432900		635,000	619,060	658,500	675,000	675,000	16,500	2.5%

Recreation Department

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

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

Accomplishments

- Re-carpeted 7 holes at mini golf.
- Re-glued all pavers around mini golf holes.
- General mini golf continued maintenance.
- New air hockey table in teen center.
- Paperless sign in/out system in Rec Center.
- New water fountain/bottle filler in gym.

Performance Indicators

- Mini golf: over 38,000 rounds played.
- Mini golf revenue: \$269,152 for the General Fund.
- Over 3,000 recreation program participants.

Major Objectives 2022 – 2023

- Re-carpet of 6 mini golf holes.
- Re-seal mini golf sidewalks.
- New Recreation Center parking lot lighting.
- Upkeep on all structures at mini golf.
- Renovate entrance to P & R.
- Painting of gym ceiling.
- New arcade game for teen center.
- New decorative roping around the mini golf course.
- Repairing perimeter fencing for mini golf.
- Adding ceiling fans to gym.
- Safety upgrades to front desk in Rec Center.

Recreation: Mini Golf

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51620	Part Time/Seasonal Employ.	43,000	45,817	47,000	51,000	51,000	4,000	8.5%
52200	Employer Share Social Sec.	3,333	3,696	3,596	3,902	3,902	306	8.5%
52700	Workers' Compensation	1,574	1,549	1,720	1,349	1,349	(371)	(21.6%)
54010	Purchased Property Services	1,000	1,244	1,000	1,000	1,000	-	0.0%
54300	Repairs & Maintenance	7,000	5,999	7,000	7,000	7,000	-	0.0%
54301	Building Maintenance	1,500	929	2,000	2,500	2,500	500	25.0%
54303	Grounds Maintenance	300	433	500	700	700	200	40.0%
54310	Non-Technology Related Re.	6,650	4,661	6,650	7,200	7,200	550	8.3%
54424	Lawn Care	500	588	500	500	500	-	0.0%
55300	Communications	400	1,214	400	1,920	1,920	1,520	380.0%
55500	Printing & Binding	1,200	85	1,200	1,500	1,500	300	25.0%
55800	Travel Reimbursement	500	250	500	500	500	-	0.0%
56100	General Supplies	1,000	460	1,000	1,000	1,000	-	0.0%
56220	Electricity	2,500	2,297	2,500	2,500	2,500	-	0.0%
56900	Other Supplies	-	268	-	-	-	-	
RECREATION MINI GOLF 450302		70,457	69,490	75,566	82,571	82,571	7,005	9.3%

Recreation Budget

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	269,516	270,694	276,830	283,510	283,510	6,680	2.4%
51612	Additional Hours	2,095	-	2,095	2,095	2,095	-	0.0%
51620	Part Time/Seasonal Employ	9,500	25,670	9,500	9,500	9,500	-	0.0%
51621	Lifeguards/Instructors	33,000	26,536	40,000	49,000	49,000	9,000	22.5%
51623	Facility Attendants	26,000	27,961	34,000	38,000	38,000	4,000	11.8%
51624	Youth Center Super	19,000	14,560	22,000	25,000	25,000	3,000	13.6%
51625	P&R Gym Super	16,000	16,170	16,000	16,000	16,000	-	0.0%
51626	P&R Building Super	14,000	6,506	14,000	14,000	14,000	-	0.0%
51627	P&R Office Coverage	11,500	4,130	11,500	11,500	11,500	-	0.0%
51630	Overtime	1,000	8,012	1,000	-	-	(1,000)	(100.0%)
51900	Other Salaries	4,000	-	4,000	5,000	5,000	1,000	25.0%
52100	Group Insurance	1,352	1,319	1,463	1,328	1,328	(135)	(9.2%)
52200	Employer Share Social Sec.	31,024	24,887	32,966	34,701	34,701	1,735	5.3%
52300	Retirement Contributions	17,489	17,537	18,908	25,276	-	(18,908)	(100.0%)
52302	Defined Contribution Er.	5,101	3,217	3,337	3,420	3,420	83	2.5%
52600	Unemployment Compensation	-	4,575	-	-	-	-	
52700	Workers' Compensation	14,623	11,613	15,772	12,000	12,000	(3,772)	(23.9%)
52800	Health Insurance	71,080	59,787	64,183	69,261	67,364	3,181	5.0%
52850	Dental Insurance	3,640	2,941	3,172	2,652	2,652	(520)	(16.4%)
52900	Other Employee Benefits	100	-	100	100	100	-	0.0%
52906	Immunization Shots	100	-	100	100	100	-	0.0%
53200	Professional Educational	2,000	1,855	2,000	2,000	2,000	-	0.0%
53300	Other Professional/Tech Ser.	-	345	-	-	-	-	
53400	Other Professional Services	1,500	2,154	1,500	2,500	2,500	1,000	66.7%
53900	Other Purchased Professional	2,000	4,352	2,000	3,895	3,895	1,895	94.8%
54010	Purchased Property Services	2,600	4,162	3,000	3,000	3,000	-	0.0%
54102	Septic Cleaning/Haul	2,175	-	3,350	3,350	3,350	-	0.0%
54300	Repairs & Maintenance	3,000	4,056	3,000	3,000	8,000	5,000	166.7%
54301	Building Maintenance	5,000	5,206	5,000	5,000	5,000	-	0.0%
54303	Grounds Maintenance	-	1,600	-	-	-	-	
54310	Non-Technology Related Re.	600	1,129	600	600	600	-	0.0%
54420	Rental of Equipment and V	5,500	3,575	6,100	6,100	6,100	-	0.0%
55300	Communications	720	360	720	2,320	2,320	1,600	222.2%
55301	Postage	500	154	500	500	500	-	0.0%
55500	Printing & Binding	1,500	1,934	1,500	1,700	1,700	200	13.3%
55800	Travel Reimbursement	1,500	1,231	1,500	1,500	1,500	-	0.0%
56010	Supplies	-	14	-	-	-	-	
56100	General Supplies	2,400	3,171	2,400	2,400	2,400	-	0.0%
56122	Ballfield Upgrade	8,000	9,237	8,000	9,500	9,500	1,500	18.8%
56123	Game Room Supplies	1,200	1,601	1,200	1,200	1,200	-	0.0%
RECREATION 450301		590,315	572,251	613,296	651,008	628,835	15,539	2.5%

Registrar of Voters

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	24,500	24,500	24,500	24,500	24,500	-	0.0%
51620	Part Time/Seasonal Employ	-	5,298	-	-	-	-	
52100	Group Insurance	-	8	-	-	-	-	
52200	Employer Share Social Sec.	1,874	2,278	1,874	1,874	1,874	0	0.0%
52700	Workers' Compensation	62	68	66	55	55	(11)	(16.7%)
52800	Health Insurance	-	72	-	-	-	-	
52850	Dental Insurance	-	3	-	-	-	-	
53100	Official/Admin Services	20,000	19,758	10,000	10,000	10,000	-	0.0%
53200	Professional Educational	1,200	3,190	1,200	1,200	1,200	-	0.0%
53410	Audit/Accounting Services	1,000	-	1,000	1,000	1,000	-	0.0%
54300	Repairs & Maintenance	2,000	1,380	2,000	2,000	2,000	-	0.0%
54423	Custodial Services	1,600	-	1,600	1,600	1,600	-	0.0%
55300	Communications	1,500	1,489	1,500	1,500	1,500	-	0.0%
55301	Postage	950	1,667	950	950	950	-	0.0%
55500	Printing & Binding	250	260	250	250	250	-	0.0%
55800	Travel Reimbursement	450	-	450	450	450	-	0.0%
56100	General Supplies	800	58	800	800	800	-	0.0%
56120	Admin Supplies	6,000	6,341	6,000	6,000	6,000	-	0.0%
56430	Periodicals	7,000	8,980	7,000	7,000	7,000	-	0.0%
56500	Supplies - Technology Rel.	3,500	790	3,500	3,500	3,500	-	0.0%
REGISTRAR OF VOTERS 414900		72,686	76,140	62,690	62,679	62,679	(11)	0.0%

Selectman Department

General Description of Department: The Board of Selectmen consists of three members. The term of office for the members is two years. The first selectman is the chief executive officer and chief administrative officer of the Town. He serves as a non-voting, ex-officio member of all boards, commissions, and committees of the Town. The first selectman administers and executes town ordinances, regulations, resolutions and policies adopted by the Board of Selectmen and at town meetings. Finally, the first selectman reviews current and future needs of the Town and prepares an annual budget.

Accomplishments

- Managed FY21 budget and generated a \$1.5 million surplus.
- Rainy day fund stands at 17% (up from 5% in 2011).
- Managed the Town through the COVID-19 pandemic.
- Connected sidewalks from Pond Road to Lynde.
- Transitioned the Town's banking to Webster Bank, including lock box services for tax collection.

Major Objectives 2022 – 2023

- The first selectman currently sits on the board of directors for multiple statewide organizations and will help steer state policy initiatives.
- Will work towards final resolution of Old Saybrook's decades-long wastewater management issues.
- Will actively seek Old Saybrook's share of new federal grant funds.
- Will seek to modernize the town transfer station and encourage the reduction of waste town-wide.

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	294,113	302,230	309,412	283,595	283,595	(25,817)	(8.3%)
51611	Vacation Day Coverage	2,100	-	2,100	2,100	2,100	-	0.0%
51630	Overtime	-	13	-	-	-	-	
52100	Group Insurance	1,996	2,040	2,264	1,872	1,872	(392)	(17.3%)
52200	Employer Share Social Sec.	22,879	22,638	23,919	22,009	22,009	(1,910)	(8.0%)
52300	Retirement Contributions	20,982	21,736	23,497	32,288	-	(23,497)	(100.0%)
52302	Defined Contribution Er.	2,489	2,773	2,549	-	-	(2,549)	(100.0%)
52700	Workers' Compensation	792	792	835	557	557	(278)	(33.3%)
52800	Health Insurance	37,079	32,787	34,899	34,623	33,675	(1,224)	(3.5%)
52850	Dental Insurance	1,664	1,347	1,456	1,300	1,300	(156)	(10.7%)
53200	Professional Educational	2,300	761	2,300	2,300	2,300	-	0.0%
53900	Other Purchased Professional	8,500	5,627	8,500	8,500	8,500	-	0.0%
55300	Communications	800	320	800	800	800	-	0.0%
55301	Postage	1,200	1,388	1,200	1,200	1,200	-	0.0%
55400	Advertising	4,100	3,122	4,100	4,100	4,100	-	0.0%
56005	JP Morgan Payment	-	-	-	-	-	-	
56100	General Supplies	1,700	1,124	1,700	1,700	1,700	-	0.0%
58100	Dues & Fees	325	650	325	325	325	-	0.0%
SELECTMEN 411100		403,019	399,348	419,856	397,269	364,033	(55,823)	-13.3%

Social Services

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

Accomplishments

- Sponsored Social Services Help Days; coordinated CT Foodshare monthly food distributions.
- Coordinated application approvals for OS CARES.
- Sponsored medical, dental and hygiene programs.
- Certified Assister for Access Health and provided local access to HUSKY and other health insurance.
- Certified for State Energy Assistance program. Brought in more than \$100,000 of state fuel assistance to local residents in need. Coordinated local HEAT program.
- Administered Warm the Children, Holiday Giving, Back to School, and other seasonal local programs for children.
- Computer station installed at senior housing with coordinated help for senior access to medical and family during COVID.
- DOH point of contact for weekly senior homebound reports coordination with CRAHD for vaccine and other needs.
- Provided application help for SNAP food programs and 33 other state-assisted programs through DSS.
- Sponsored UNITE CT bus for local access to rent help.
- Provided virtual job fair and training with Workforce Alliance.

Major Objectives 2022 – 2023

- Increase multicultural competency and translation services.
- Continue Social Services Help Days with state and community agency participation to defray town assistance.
- Continue to provide a local intake site for program accessibility.
- Work with local community, church and civic groups to provide programs and increase grant funding for local initiatives.
- Start hearing aid program funded by donations for seniors in need.
- Continue DOH coordination of services to homebound seniors.
- Sponsor UNITE CT bus for local access to state assistance programs for rent and electric help.
- Coordinate local job fair with local employers and Workforce Alliance.

Performance Indicators

- Multicultural competencies will continue to be increased; forms will be translated and available in Spanish, and basic Spanish speaking skills for services will continue to be enhanced and translation services will be offered.
- Social Services Help Days with CT Foodshare food distributions monthly will continue to help more than 150 families each month with food needs, and providing efficient services to more than 1,000 clients annually by bringing in state and community resources for food, rent, utilities, heating, healthcare, dental, and other basic needs, keeping hours and general assistance needed from the Town at current levels.
- Seniors needing help with homebound vaccine, state program assistance, Farmers Market, SNAP food help, and hearing aid help will be assisted.
- Job Fair will be coordinated with Workforce Alliance; job seekers and employers will be connected.

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	78,051	69,459	79,362	80,991	80,991	1,629	2.1%
51630	Overtime	700	937	700	700	700	-	0.0%
52100	Group Insurance	359	376	407	370	370	(37)	(9.0%)
52200	Employer Share Social Sec.	5,971	4,987	6,071	6,272	6,272	201	3.3%
52300	Retirement Contributions	5,544	5,595	5,988	8,012	-	(5,988)	(100.0%)
52700	Workers' Compensation	3,079	3,065	214	158	158	(56)	(26.2%)
52800	Health Insurance	10,974	9,405	10,064	1,000	1,000	(9,064)	(90.1%)
52850	Dental Insurance	468	379	416	-	-	(416)	(100.0%)
53500	Technical Services	-	-	1,500	1,500	1,500	-	0.0%
55300	Communications	1,039	607	1,039	1,039	1,039	-	0.0%
55301	Postage	390	-	390	390	390	-	0.0%
55510	Photocopy Costs	235	-	235	235	235	-	0.0%
55800	Travel Reimbursement	878	-	878	878	878	-	0.0%
56100	General Supplies	1,100	175	1,100	1,100	1,100	-	0.0%
56210	Natural Gas	486	441	486	486	486	-	0.0%
56220	Electricity	725	961	725	725	725	-	0.0%
56900	Other Supplies	11,000	11,560	11,000	11,000	11,000	-	0.0%
58100	Dues & Fees	800	470	800	800	800	-	0.0%
SOCIAL SERVICES 442700		121,799	108,417	121,375	115,657	107,645	(13,730)	-11.3%

Tax Collector Department

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	124,445	124,923	126,928	129,749	129,749	2,821	2.2%
51630	Overtime	1,100	44	1,100	500	500	(600)	(54.5%)
51900	Other Salaries	1,500	-	1,500	-	-	(1,500)	(100.0%)
52100	Group Insurance	870	841	923	836	836	(87)	(9.4%)
52200	Employer Share Social Sec.	9,520	9,090	9,710	10,125	10,125	415	4.3%
52300	Retirement Contributions	10,601	10,650	11,424	15,246	-	(11,424)	(100.0%)
52700	Workers' Compensation	336	327	149	110	110	(39)	(26.2%)
52800	Health Insurance	33,819	29,733	31,847	32,857	31,957	110	0.3%
52850	Dental Insurance	1,664	1,347	1,456	1,300	1,300	(156)	(10.7%)
53010	Purchased Professional Ser.	17,611	18,394	18,775	19,328	19,328	553	2.9%
53400	Other Professional Services	250	250	250	250	250	-	0.0%
55301	Postage	14,500	13,739	14,500	14,500	14,500	-	0.0%
55400	Advertising	700	804	800	800	800	-	0.0%
56100	General Supplies	500	394	500	500	500	-	0.0%
58100	Dues & Fees	500	175	500	500	500	-	0.0%
TAX COLLECTOR 413500		217,916	210,711	220,362	226,600	210,455	(9,907)	-4.5%

The Katherine Hepburn Cultural Arts Center

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
54010	Purchased Property Services	-	-	-	-	-	-	
54102	Septic Cleaning/Haul	600	-	600	600	600	-	0.0%
54300	Repairs & Maintenance	15,000	14,964	17,000	17,000	17,000	-	0.0%
54301	Building Maintenance	4,000	2,417	4,000	4,000	4,000	-	0.0%
54302	Fire/Security Maintenance	-	252	-	-	-	-	
54308	HVAC Maintenance	10,200	10,200	10,200	10,200	10,200	-	0.0%
54411	Water/Sewer	1,700	1,517	1,700	1,700	1,700	-	0.0%
56210	Natural Gas	8,000	9,156	8,000	8,000	8,000	-	0.0%
56220	Electricity	30,000	21,873	30,000	30,000	30,000	-	0.0%
THE KATE 451100		69,500	60,379	71,500	71,500	71,500	-	0.0%

Town Clerk

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

- Town clerk fees and conveyance taxes FY21: \$407,333

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	168,947	169,212	172,033	175,959	175,959	3,926	2.3%
51630	Overtime	1,000	648	1,000	1,000	1,000	-	0.0%
51900	Other Salaries	-	915	-	-	-	-	
52100	Group Insurance	897	869	953	863	863	(90)	(9.4%)
52200	Employer Share Social Sec.	12,981	12,816	13,161	13,537	13,537	376	2.9%
52300	Retirement Contributions	14,360	14,467	15,483	20,675	-	(15,483)	(100.0%)
52700	Workers' Compensation	455	447	464	346	346	(118)	(25.4%)
52800	Health Insurance	22,066	19,387	20,874	21,338	20,754	(120)	(0.6%)
52850	Dental Insurance	936	763	832	728	728	(104)	(12.5%)
53010	Purchased Professional Ser.	34,000	30,018	34,000	34,000	34,000	-	0.0%
55301	Postage	2,300	2,681	2,300	2,300	2,300	-	0.0%
56010	Supplies	1,000	1,460	1,000	1,000	1,000	-	0.0%
56100	General Supplies	600	442	600	600	600	-	0.0%
56900	Other Supplies	500	-	500	500	500	-	0.0%
58100	Dues & Fees	800	325	800	800	800	-	0.0%
TOWN CLERK 414701		260,842	254,450	264,000	273,646	252,387	(11,613)	-4.4%

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
55301	Postage	300	-	300	300	300	-	0.0%
56010	Supplies	300	-	300	300	300	-	0.0%
56100	General Supplies	250	62	250	250	250	-	0.0%
56900	Other Supplies	500	155	500	500	500	-	0.0%
VITAL STATISTICS 414702		1,350	217	1,350	1,350	1,350	-	0.0%

Town Hall

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	247,514	253,013	253,724	261,549	261,549	7,825	3.1%
51630	Overtime	10,000	-	10,000	10,000	10,000	-	0.0%
52100	Group Insurance	322	313	344	313	313	(31)	(9.0%)
52200	Employer Share Social Sec.	19,697	18,118	19,410	20,773	20,773	1,363	7.0%
52300	Retirement Contributions	8,407	8,439	5,061	12,150	-	(5,061)	(100.0%)
52302	Defined Contribution Er.	9,967	10,839	14,247	11,451	11,451	(2,796)	(19.6%)
52700	Workers' Compensation	3,604	1,560	3,604	2,606	2,606	(998)	(27.7%)
52800	Health Insurance	38,067	32,559	34,947	36,975	35,962	1,015	2.9%
52850	Dental Insurance	1,586	1,277	1,378	1,144	1,144	(234)	(17.0%)
52900	Other Employee Benefits	300	-	300	300	300	-	0.0%
53010	Purchased Professional Ser.	-	2,000	-	-	-	-	
54102	Septic Cleaning/Haul	300	-	300	300	300	-	0.0%
54300	Repairs & Maintenance	-	2,668	-	-	-	-	
54301	Building Maintenance	25,000	30,054	35,000	35,000	35,000	-	0.0%
54302	Fire/Security Maintenance	-	516	-	-	-	-	
54308	HVAC Maintenance	20,500	22,743	20,500	20,500	20,500	-	0.0%
54400	Rentals	500	10,947	500	500	500	-	0.0%
56010	Supplies	16,420	12,057	16,420	16,420	16,420	-	0.0%
56100	General Supplies	4,000	1,675	4,000	4,000	4,000	-	0.0%
56210	Natural Gas	19,000	13,784	19,000	19,000	19,000	-	0.0%
56220	Electricity	68,000	54,000	58,000	58,000	58,000	-	0.0%
TOWN HALL 419900		493,184	476,562	496,735	510,982	497,819	1,084	0.2%

Transfer Station

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

Accomplishments

- Implemented food scrap recycling removing 800 to 1,000 pounds of food scraps a week.
- Installed textile recycling box.
- Began paint recycling program.

Major Objectives 2022 – 2023

- Find more ways to promote recycling.
- Make the Transfer Station safer for pedestrians.
- Increase efficiency.

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	211,697	205,680	216,018	223,214	223,214	7,196	3.3%
51630	Overtime	-	781	-	-	-	-	
52100	Group Insurance	408	394	434	395	395	(39)	(9.0%)
52200	Employer Share Social Sec.	16,195	15,600	16,250	17,076	17,076	826	5.1%
52300	Retirement Contributions	14,769	14,970	15,952	21,345	-	(15,952)	(100.0%)
52302	Defined Contribution Er.	3,036	3,308	3,463	3,325	3,325	(138)	(4.0%)
52700	Workers' Compensation	13,392	12,886	10,616	10,344	10,344	(272)	(2.6%)
52800	Health Insurance	10,974	9,405	10,064	14,476	14,080	4,016	39.9%
52850	Dental Insurance	468	379	416	364	364	(52)	(12.5%)
53010	Purchased Professional Ser.	200	-	200	200	200	-	0.0%
54101	Refuse Removal	-	5,286	-	-	-	-	
54300	Repairs & Maintenance	20,000	35,790	20,000	25,000	25,000	5,000	25.0%
54301	Building Maintenance	5,000	6,398	5,000	5,000	5,000	-	0.0%
54302	Fire/Security Maintenance	-	408	-	-	-	-	
54310	Non-Technology Related Rel.	30,000	32,269	30,000	30,000	30,000	-	0.0%
54400	Rentals	5,600	4,655	5,600	5,600	5,600	-	0.0%
55300	Communications	1,100	2,009	1,100	1,100	1,100	-	0.0%
56010	Supplies	1,800	644	1,800	1,800	1,800	-	0.0%
56220	Electricity	6,000	5,421	6,000	6,000	6,000	-	0.0%
56260	Fuel	-	3,615	5,000	5,000	5,000	-	0.0%
56290	Other	11,500	2,268	11,500	11,500	11,500	-	0.0%
57310	Machinery	-	3,950	-	-	-	-	
TS OPERATION 840100		352,139	366,116	359,413	381,738	359,997	584	0.2%

TS Waste Transport/ Disposal

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
54101	Refuse Removal	215,900	175,876	215,900	215,900	215,900	-	0.0%
54300	Repairs & Maintenance	-	13	-	-	-	-	
54421	Disposal - Bulky Waste	120,000	120,029	120,000	120,000	120,000	-	0.0%
54422	Snow Plowing	5,000	-	5,000	5,000	5,000	-	0.0%
TS WASTE TRANSPORT/DISPO 840300		340,900	295,918	340,900	340,900	340,900	-	0.0%

Treasurer

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

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	8,000	8,088	8,000	8,000	8,000	-	0.0%
52200	Employer Share Social Sec.	625	623	612	612	612	-	0.0%
52700	Workers' Compensation	22	21	22	22	22	(0)	(1.8%)
TREASURER 413700		8,647	8,732	8,634	8,634	8,634	(0)	0.0%

Water Pollution Control Authority (WPCA)

General Description of Department: The WPCA develops and implements a wastewater management program to upgrade and construct wastewater treatment systems in accordance with the Connecticut Department of Energy and Environmental Protection requirements and regulations and the court-issued Stipulated Judgement. The WPCA will continue to monitor sewage disposal systems town-wide, maintain the pump-out program database, and protect the Town's interests through approval of permanent maintenance agreements associated with privately owned sewage systems serving multiple unit residences. The WPCA budget reflects continuing Phase 3 data gathering and planning including cost estimates for treatment.

Accomplishments

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

Major Objectives 2022 – 2023

- Engineering for Phase 3 treatment and dispersal alternatives.
- Satisfying the DEEP water-quality mandates at the lowest possible cost to the taxpayers.
- Public information outreach.

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	149,328	154,399	152,671	110,239	110,239	(42,432)	(27.8%)
52100	Group Insurance	419	710	755	353	353	(402)	(53.2%)
52200	Employer Share Social Sec.	11,423	11,742	11,679	8,433	8,433	(3,246)	(27.8%)
52300	Retirement Contributions	7,677	7,854	8,324	5,740	-	(8,324)	(100.0%)
52302	Defined Contribution Er.	4,721	2,949	3,009	3,070	3,070	61	2.0%
52700	Workers' Compensation	403	505	403	291	291	(112)	(27.8%)
52800	Health Insurance	11,092	9,802	9,729	-	-	(9,729)	(100.0%)
52850	Dental Insurance	468	378	374	-	-	(374)	(100.0%)
53020	Legal Services	30,000	20,000	10,000	10,000	10,000	-	0.0%
53200	Professional Educational	1,000	85	1,000	1,000	1,000	-	0.0%
53400	Other Professional Services	35,000	32,187	60,000	120,000	90,000	30,000	50.0%
53500	Technical Services	2,200	2,150	2,250	2,500	2,500	250	11.1%
54300	Repairs & Maintenance	1,000	663	1,000	1,000	1,000	-	0.0%
55301	Postage	3,600	985	3,600	3,600	3,600	-	0.0%
55400	Advertising	2,000	811	2,000	2,000	2,000	-	0.0%
55800	Travel Reimbursement	1,000	-	1,000	1,000	1,000	-	0.0%
55990	Other - Other Purchased Ser.	2,500	1,156	2,500	2,500	2,500	-	0.0%
56010	Supplies	4,000	1,166	4,000	4,000	4,000	-	0.0%
56100	General Supplies	2,500	2,040	2,500	2,500	2,500	-	0.0%
56260	Fuel	1,500	209	1,500	1,000	1,000	(500)	(33.3%)
56900	Other Supplies	4,000	2,013	6,000	6,000	6,000	-	0.0%
WPCA ADMIN 821100		275,831	251,804	284,294	285,226	249,486	(34,808)	-12.2%

Youth & Family Services

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

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

Accomplishments

- Increased in-school presence through health curriculum enhancements; switched to virtual programming for end of school year.
- Community advocacy for Local Prevention Council in regard to Zoning Local Controls re: recreational/legalized marijuana.
- Actively work to remove barriers to mental health treatment. Provided clinical services (over 800 clinical sessions). All clinical staff trained in telehealth best practices.
- YAC fundraising events to benefit SSKP/HEAT.
- E3, peer prevention HS group, met virtually until May when they resumed in-person.
- Engaged middle school students in quality, supervised, after-school programs Mar.-May, June/July/August.
- Facilitated high school transition program for 15th year and added one day for sophomore class.
- Maintained elementary student/parent emotion regulation 'ZEN-time' group.
- Year-round group for parents/caregivers of high-functioning Autism Spectrum Disordered individuals.
- Increased shoreline YSB program collaboration and sharing of resources.
- Maintenance of C.A.F.E series (Community and Family Engagement), interactive psycho-education and resource-oriented groups.
- Enhancement/maintenance of YouTube mindfulness resource for teachers and school staff 'FindCalmOS.'
- Development of Mental Health newsletter to support community members during COVID-19 and transitions.
- Engaged early childhood providers, parents and children in large 'One Book, One Town' literacy event
- Work as part of Emergency Management Team to identify and respond to need within the community during times of crisis (COVID-19, storm shelter).

Major Objectives 2022-23

- Increase multicultural competency.
- Participate in regional Diversity, Equity and Inclusion training (United Way/SERC).
- Design community-wide initiatives for post-pandemic recovery.
- Continue advocacy/education efforts around prevention of underage substance use/marijuana.
- Enhance clinical training for clients who identify as non-binary/LGBTQ.
- Continue to improve access to treatment/identify barriers to services.
- Continue to collaborate with OSPS to identify need for services.
- Maintain training focus on quality telehealth practices.
- Increase trainings in trauma-informed and evidence-based care.
- Enhance life skills program for all school-aged youth and parents.
- Maintain and enhance involvement in statewide prevention programs with OS Youth Action Council and E3.
- Progress staff towards credentialing as Prevention Specialists.
- Enhance informational and resource base for community members.
- Enhance early childhood parent education resources.
- Maintain and enhance collaborative community relationships.
- Coordinate student (SEARCH) survey of 7-12th grade.

Performance Indicators

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

The Town will make an appropriation of \$434,089 which will fund approximately 72% of the department's operations. The Town will also utilize \$15,000 from the YFS Income Fund (a fund that holds excess YFS surplus balances) which will fund 4% of the department's operations. The balance of the funding will continue to come from two sources: grants, which will fund approximately 7% of the YFS budget (\$45 thousand); and client fees (\$105 thousand), which will fund the remaining 18%.

Revenue Source	Amount
General Fund	\$434,089
YFS Income Fund	\$ 15,000
Grants	
DCF	\$37,313
BH Cares/ PHN Grant	\$ 5,170
PHNB	\$ 3,000
Total Grants:	\$45,483
Client Fees	\$105,000
Total Revenues for YFS Budget	\$599,572

Youth and Family Expense Budget FY23

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ Change	% Change
51610	Regular Employees	337,536	361,537	343,089	379,355	379,355	36,266	10.6%
51630	Overtime	5,000	1,316	5,000	5,000	5,000	-	0.0%
52100	Group Insurance	1,423	1,375	1,523	1,240	1,240	(283)	(18.6%)
52200	Employer Share Social Sec	25,587	26,726	25,738	29,403	29,403	3,665	14.2%
52300	Retirement Contributions	19,179	22,490	21,112	17,801	0	(17,801)	(100.0%)
52302	Defined Contribution Er	6,790	5,380	5,651	15,459	15,459	9,808	173.6%
52700	Workers' Compensation	17,644	16,548	17,644	1,241	1,241	(16,403)	(93.0%)
52800	Health Insurance	62,515	39,041	41,367	80,328	79,514	38,147	94.2%
52850	Dental Insurance	2,860	2,234	2,496	3,224	3,224	728	29.2%
53010	Purchased Professional	8,686	8,048	11,585	16,585	16,585	5,000	43.2%
54102	Septic Cleaning/Haul	350	300	350	350	350	-	0.0%
54200	Cleaning Services	3,900	4,650	5,000	5,000	5,000	-	0.0%
54300	Repairs & Maintenance	6,150	7,515	6,150	6,150	6,150	-	0.0%
54302	Fire / Security	252	504	252	252	252	-	0.0%
54308	HVAC Maintenance	900	450	900	900	900	-	0.0%
54411	Water/Sewer	250	269	350	350	350	-	0.0%
55300	Communications	2,690	1,646	3,790	3,790	3,790	-	0.0%
55301	Postage	550	373	900	900	900	-	0.0%
55500	Printing & Binding	450	105	590	590	590	-	0.0%
55510	Photocopy Costs	500	-	800	800	800	-	0.0%
55800	Travel Reimbursement	722	-	722	722	722	-	0.0%
56100	General Supplies	12,367	11,937	14,368	14,368	14,368	-	0.0%
56120	Admin Supplies	500	393	6,800	6,800	6,800	-	0.0%
56210	Natural Gas	1,320	1,197	1,500	1,500	1,500	-	0.0%
56220	Electricity	1,980	1,981	2,200	2,200	2,200	-	0.0%
56260	Fuel	1,200	760	1,510	1,510	1,510	-	0.0%
56900	Other Supplies	600	490	2,500	2,500	2,500	-	0.0%
58100	Dues & Fees	3,200	3,566	5,200	5,200	5,200	-	0.0%
58250	Other Payments	-	2,300	-	-	-	-	-
58710	YFS trust exp	-	-	-	-	-	-	-
59150	Transfer Out	-	38,262	-	-	-	-	-
YFS BUDGET 441940		525,101	561,393	529,087	603,517	584,902	55,815	10.5%

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
53010	Purchased Professional	900	432	900	900	900	-	0.0%
55300	Communications	210	-	210	210	210	-	0.0%
55301	Postage	100	103	100	100	100	-	0.0%
56100	General Supplies	4,500	3,579	4,500	3,670	3,670	(830)	(18.4%)
56260	Fuel	290	-	290	290	290	-	0.0%
BH CARES/PHN 441942		6,000	4,114	6,000	5,170	5,170	(830)	-13.8%

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	2,150	-	2,150	-	-	(2,150)	(100.0%)
52200	Employer Share Social Sec.	400	-	400	-	-	(400)	(100.0%)
52300	Retirement Contributions	400	-	400	-	-	(400)	(100.0%)
56100	General Supplies	250	256	250	-	-	(250)	(100.0%)
UW ASSETS IN ACTION 441943		3,200	256	3,200	-	-	(3,200)	-100.0%

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% Change
51610	Regular Employees	1,665	-	1,665	-	-	(1,665)	(100.0%)
52200	Employer Share Social Sec.	400	-	400	-	-	(400)	(100.0%)
52300	Retirement Contributions	400	-	400	-	-	(400)	(100.0%)
53010	Purchased Professional	600	250	600	-	-	(600)	(100.0%)
54200	Cleaning Services	-	-	-	-	-	-	
55800	Travel Reimbursement	93	-	93	-	-	(93)	(100.0%)
56100	General Supplies	1,142	55	1,142	-	-	(1,142)	(100.0%)
58100	Dues & Fees	100	-	100	-	-	(100)	(100.0%)
UW OSECC 441944		4,400	305	4,400	-	-	(4,400)	-100.0%

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	27,453	-	23,313	-	-	(23,313)	(100.0%)
52200	Employer Share Social Sec.	2,100	-	2,100	-	-	(2,100)	(100.0%)
52300	Retirement Contributions	2,400	-	2,400	-	-	(2,400)	(100.0%)
53010	Purchased Professional	5,000	2,265	5,000	5,000	5,000	-	0.0%
56100	General Supplies	4,500	1,814	4,500	4,500	4,500	-	0.0%
56900	Other Supplies	-	-	-	-	-	-	
YFS DCF 441941		41,453	4,079	37,313	9,500	9,500	(27,813)	-74.5%

Total YFS Budget		580,154	570,147	580,000	618,187	599,572	19,572	3.4%
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Zoning Department

Zoning Board of Appeals (ZBA)

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

Key Performance Indicators (FY 2020-2021) – 15 meetings

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

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	2,059	2,690	2,036	2,000	2,000	(36)	(1.8%)
52200	Employer Share Social Sec.	157	206	156	153	153	(3)	(1.9%)
52700	Workers' Compensation	6	7	6	5	5	(1)	(10.0%)
53010	Purchased Professional Ser.	7,250	9,131	7,250	7,250	7,250	-	0.0%
53200	Professional Educational	200	-	200	200	200	-	0.0%
55400	Advertising	3,600	3,645	3,600	3,600	3,600	-	0.0%
56100	General Supplies	200	-	200	200	200	-	0.0%
ZBA 415502		13,472	15,679	13,448	13,408	13,408	(40)	-0.3%

Zoning Commission

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

Key Performance Indicators (FY 2020-2021) – 25 meetings

- **2 petitions** to amend regulations.
- **11 permits** for Special Exception.
- **10 reviews** of Coastal Site Plans.
- **3 renewals** for Gravel Pit Operations Permits.
- **2 renewals** for Accessory Apartment Permits.
- **55 renewals** for Restaurant Outdoor Seating Permits.
- **16 pre-application reviews** with developers.
- **208 administrative permits** and **37 signs**.

Account	Account Title	FY21 BUD	FY21 ACT	FY22 BUD	FY23 DEPT	FY23 BoS	\$ change	% change
51610	Regular Employees	4,117	3,530	4,072	4,000	4,000	(72)	(1.8%)
52200	Employer Share Social Sec.	315	270	311	306	306	(5)	(1.6%)
52700	Workers' Compensation	11	9	11	11	11	(0)	(1.8%)
53010	Purchased Professional Ser.	25,000	13,971	25,000	25,000	25,000	-	0.0%
53200	Professional Educational	400	-	400	400	400	-	0.0%
55400	Advertising	3,000	2,669	3,000	3,000	3,000	-	0.0%
55500	Printing & Binding	1,500	666	1,500	1,500	1,500	-	0.0%
56100	General Supplies	500	-	500	500	500	-	0.0%
ZONING COMMISSION 415501		34,843	21,115	34,794	34,717	34,717	(77)	-0.2%

GENERAL FUND CAPITAL BUDGET

General Fund Capital Budget

	2019-2020		2020-2021		2021-2022	2022-2023 Proposed	Change from FY 2022	% change from FY2022
Capital Outlay	Budget	Actual	Budget	Actual	Budget	Budget		
Fire Dept. Apparatus	169,591	169,591	170,000	170,000	170,000	170,000	-	0.00%
Capital Non-Recurring	192,533	192,533	184,425	184,425	183,643	135,729	(47,914)	-26.09%
Public Works/Transfer Station	75,000	75,000	75,000	75,000	75,000	75,000	-	0.00%
Subtotal Municipal Reserve Fund	437,124	437,124	429,425	429,425	428,643	380,729	(47,914)	-11.18%
Named Projects against the MRF								
<i>Named Projects</i>	107,467	107,429	89,425	89,425	116,357	-		
Sinking Fund for Roof Repair or Replace						25,000		
DPW Dumpster for Metal						12,400		
DPW Sand Shed Roof						6,050		
DPW Asphalt Roller						18,000		
P&R Flagpole						3,299		
P&R Main Street Park Water Fountain						3,364		
P&R Mulch Trask Playground						3,630		
P&R Netting for Mini Golf						7,528		
New Gazebo Town Hall Green						60,000		
Paving Budget						25,000	-	
Subtotal Named Projects against the MRF	107,467	107,429	89,425	89,425	116,357	164,271	47,914	41.18%
Reserve Accounts								
Revaluation (1)	50,000	50,000	50,000	50,000	50,000	50,000	-	0.00%
Catastrophic Illness	70,000	70,000	70,000	70,000	70,000	70,000	-	0.00%
General Contingency	30,000	30,000	30,000	30,000	30,000	30,000	-	0.00%
Salary Contingency (CBA/Leap Year)							-	
Retirement Payout	40,000	40,000	40,000	40,000	40,000	40,000	-	0.00%
Sinking Fund for P&R Capital			10,000	10,000	10,000	-		
							-	
Subtotal Other Reserve Accounts	190,000	190,000	200,000	200,000	200,000	190,000	(10,000)	-5.00%
Total - Capital Outlay	734,591	734,553	718,850	718,850	745,000	735,000	(10,000)	-1.34%
Capital Expenditures <i>(placed in individual dept budgets)</i>	2019-2020 Budget		2020-2021 Budget		2021-2022 Budget	2022-2023 Proposed Budget	Change from FY 2022	% change from FY2022
Capital Expenditures								
Fire Department	60,000		60,000		60,000	60,000	-	0.00%
PD - Vehicles	89,804		89,804		89,804	89,804	-	0.00%
Library - Heat Pumps	15,000		15,000		15,000	16,660	1,660	11.07%
Recreation - Capital Expense	10,000						-	
Public Works	375,000		390,000		400,000	450,000	50,000	12.50%
Information Tech - Town	25,000		25,000		13,500	13,500	-	-100.00%
Information Tech - Police	10,000		10,000		10,000	10,000	-	0.00%
							-	
Total - Capital Expenditures	584,804		589,804		588,304	639,964	38,160	6.49%
Total Capital Outlay plus Expenditures	\$1,319,395		\$1,308,654		\$1,333,304	\$1,374,964	24,650	1.85%

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

Note: \$107,894.9 will be paid out of the FD reserve annually on September 10th. Final payment 9/10/2030

Named Projects (*see facing page*)

1. **Sinking Fund for Roof Repair or Replace**
Put aside \$25,000 annually to save for future large roof repair expenses.
2. **Department of Public Works (DPW) Dumpster for Metal**
To purchase a new dumpster at the transfer station for metal.
3. **DPW Sand Shed Roof**
To replace the roof on the DPW sand shed.
4. **DPW Asphalt Roller**
To purchase a piece of equipment that compresses the asphalt.
5. **Parks & Recreation Flagpole**
To replace the flagpole at Fort Saybrook Monument Park.
6. **Parks & Recreation Water Fountain**
To install a new water fountain at Main Street Park near the pickleball courts.
7. **Parks & Recreation Mulch**
To purchase playground-grade mulch for Trask Park.
8. **Parks & Recreation Netting for Mini Golf**
To replace frayed netting at the mini golf course.
9. **Paving Budget**
To add additional funds to the Town's paving budget.
10. **New Gazebo**
A new gazebo will be constructed on the Town Hall green to replace the existing one that is old and in need of replacement.

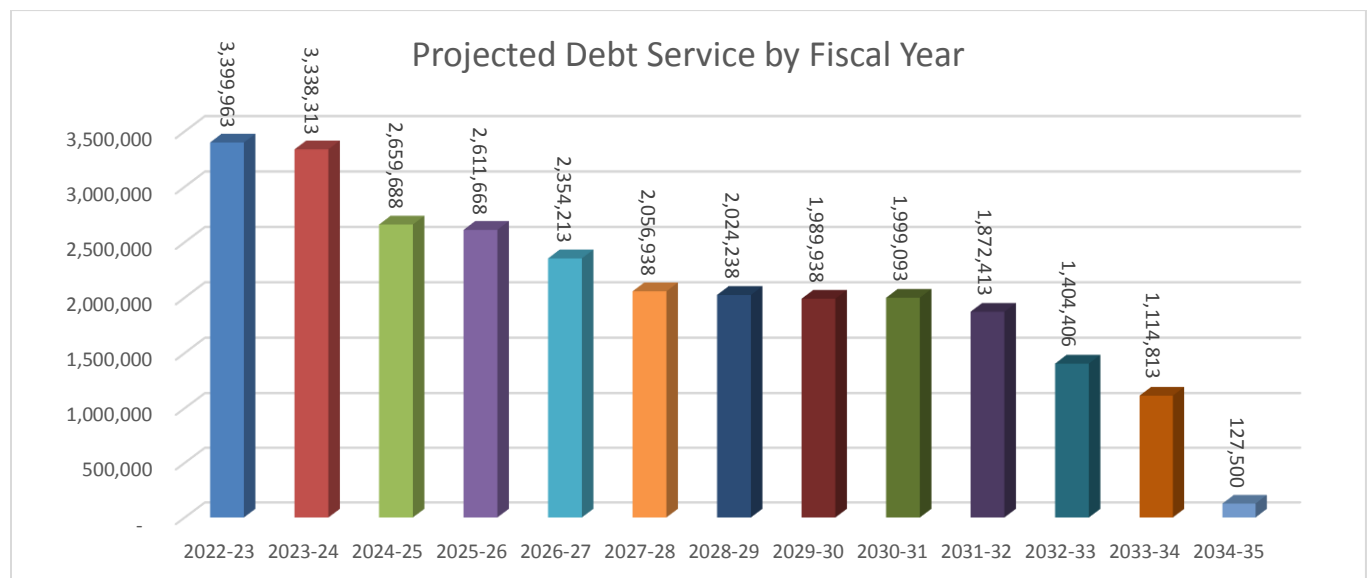
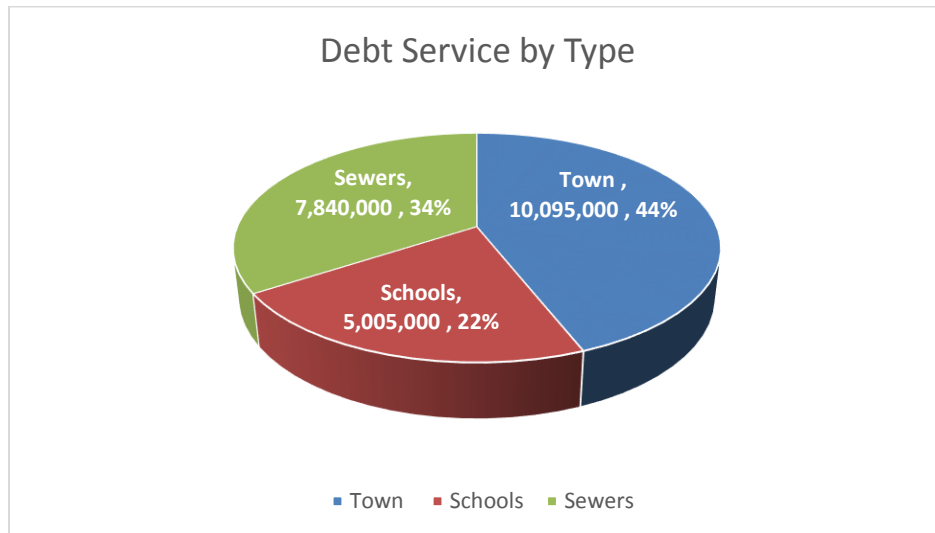
GENERAL FUND DEBT

General Fund Debt

For FY23, the Town's debt service will be \$3,399,963, or \$58,001 less than FY22. Without the addition of any new bonding, the Town's debt service will continue to fall annually. In addition, \$100 thousand will be transferred from the debt service reserve to further lower the debt service budgeted amount to \$3,071,844. Over the course of 10 years the debt service will fall from its present level of \$3,399,963 to \$1,404,406 or a decrease of \$1,995,557, or 59%.

During FY20, the Town assumed its WPCA sewer obligations to take advantage of the low-rate environment and to restructure its debt service. With the assumption of the WPCA benefit assessment bonds, the Town will transfer the benefit assessment payments received to the General Obligation ("GO") debt service to augment the debt service payment. On an annual basis, the amount to be transferred will be included in the annual budget and transferred at the beginning of Fiscal Year 2023 to augment the Town's debt service payments. The net debt service (total GO debt service less the WPCA transfer) will be budgeted.

As of June 30, 2022, the Town of Old Saybrook will have \$22,940,000 outstanding in debt, which is further broken down by General Town Obligations of \$10.095 million (44%); school-related debt of \$5.005 million (22%) and clean water fund debt associated with the Town's septic program of \$7.840 million (34%).



Debt Service Schedule

Issue	FY19 - Actual	FY20 - Actual	FY21 - Actual	FY22 - Actual	FY23 - Project	FY24 - Project	FY25 - Project	FY26 - Project	FY27 - Project
2013 Refunding (KHCAC)	307,275	298,350	288,150	279,225	265,400	265,200	0	-	
2016 Refunding GO (7,540,000)	239,538	183,690	594,435	577,000	568,580	551,175	720,050	702,110	686,190
2016 Refunding school (2,435,000)		55,848	68,653	68,263	68,858	68,437	291,388	284,127	278,297
2017 Refunding GO 3,190,000	490,587	800,121	776,040	581,520	567,260	549,780	0	-	
2017 Refunding school 3,010,000		679,347	630,060	495,480	481,140	469,620	235,400	225,500	
2019 Refunding GO (2,215,000)		39,808	229,850	374,475	238,350	235,225	231,850	228,305	224,350
2019 Refunding school (1,665,000)		32,144	200,250	335,625	312,625	299,875	287,125	274,375	266,500
2019 Refunding sewer (8,685,000)		335,547	673,375	746,375	897,750	899,000	893,875	897,250	898,875
Total Bond Debt Service	\$3,455,429	\$3,421,949	\$3,460,813	\$3,457,963	\$3,399,963	\$3,338,312	\$2,659,688	2,611,667	2,354,212
Transfer from WPCA		-183,845	-228,118	-228,118	-228,119	-228,119	-228,119	-228,119	-228,119
Net Debt Service		\$3,238,104	\$3,232,695	\$3,229,845	\$3,171,844	\$3,110,193	\$2,431,569	\$2,383,548	\$2,126,093
Annual Debt service dollar change					(\$58,001)	(\$61,651)	(\$678,624)	(\$48,021)	(\$257,455)
Annual Debt service percent change					-1.80%	-2.01%	-22.54%	-2.06%	-11.27%

During FY23, \$228,119 will be transferred from WPCA benefit assessment receipts to the Town's General Obligation debt service account. An additional \$100 thousand will be transferred from the debt service reserve to further reduce debt service to \$3,071,844.

PERSONNEL SCHEDULE

Town of Old Saybrook Salary and Benefit Schedule

Budget Unit Title: ACCOUNTING

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Vinciguerra, Janet	Accounting - Non-Union	59,984	61,432	1,448	4,700	-	-	120	444	66,696
	Parashin, Lucia	Accounting - Support	67,081	68,590	1,509	5,247	28,477	1,144	134	372	103,964
	Malave, Ngoc	Accounting-Supervisor	73,710	77,171	3,461	5,904	28,937	1,144	150	558	113,864
	Vinciguerra, Janet	Medical Waiver	-	-	-	153	2,000	-	-	-	2,153
	Coverage	Selectmen – Non-Union	2,000	2,000	-	153	-	-	4	-	2,157
	Lewis, Melissa	WPCA – Non-Union	55,248	56,352	1,104	4,311	10,485	364	-	407	71,919
Accounting - Total			258,024	265,545	7,521	20,467	69,899	2,652	408	1,782	360,753

Budget Unit Title: Assessment Appeals

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Fitzgerald, Ruth	Tax Assessor - PT/Snsl/Clk	5,000	5,000	-	383	-	-	-	-	5,383
Assessment Appeals - Total			5,000	5,000	-	383	-	-	-	-	5,383

Budget Unit Title: Assessor

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Wood, Norman	Tax Assessor - Supervisor	84,173	86,398	2,225	6,609	10,410	364	168	625	104,574
Assessor - Total			84,173	86,398	2,225	6,609	10,410	364	168	625	104,574

Budget Unit Title: Board of Finance

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Lewis, Geraldine	Financl Admin - Pt/Seasnl	3,915	3,915	-	300	-	-	11	-	4,225
Board of Finance - Total			3,915	3,915	-	300	-	-	11	-	4,225

Budget Unit Title: Building

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Overtime	Building - PT/Seasnl/Clrk	1,500	1,500	-	115	-	-	-	-	1,615
	Makowicki, Thomas	Building- Supervisor	93,736	96,214	2,478	7,360	21,781	936	3,279	696	130,266
Building - Total			95,236	97,714	2,478	7,475	21,781	936	3,279	696	131,880

Budget Unit Title: Conservation Commission

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Makowicki, Sarah	Conservtn Comm - Clerks	1,000	1,000	-	77	-	-	3	-	1,079
Conservation Commission - Total			1,000	1,000	-	77	-	-	3	-	1,079

Budget Unit Title: Economic Development

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Moskowitz, Meryl	Econ Developmnt - Clerk	1,200	1,200	-	92	-	-	-	-	1,295
	Beckman, Susan	Economic Dev - Support	37,308	38,147	839	2,918	-	-	1,304	-	45,918
Economic Development - Total			38,508	39,347	839	3,010	-	-	1,304	-	47,213

Budget Unit Title: Emergency Management

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Gardner, Michael	Emergency Mgmt. - Stipend	4,309	4,395	86	336	-	-	-	-	4,731
	Spera, Michael		8,238	8,405	167	643	-	-	-	-	9,048
Emergency Management	- Total		12,547	12,800	253	979	-	-	-	-	13,779

Budget Unit Title: Fire Dept.

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Clerk, Admin	Fire Dept - PT/Seasonal	6,217	6,217	-	476	-	-	-	-	6,693
	Wysocki, Wayne	Fire Dept - Support	35,569	36,369	801	2,782	-	-	-	197	39,349
Fire Dept. - Total			41,786	42,586	801	3,258	-	-	3,283	197	46,041

Budget Unit Title: Fire Marshal

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Terenzi, Peter	Fire Marshall - Supervisor	84,412	86,643	2,231	6,628	-	-	4,090	626	104,919
	Terenzi, Peter	Medical Waiver	-	-	-	153	2,000	-	-	-	2,153
	Overtime	Town Hall - PT/Seasonal	1,500	1,500	-	115	-	-	-	-	1,615
Fire Marshal - Total			85,912	88,143	2,231	6,896	2,000	-	4,090	626	108,686

Budget Unit Title: Harbor Mgmt. Commission

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Donahue, Jennifer	Harbor Comm - Clerk	10,000	10,000	-	765	-	-	27	-	11,592
	Mitchell, Scott	Harbor Mgmt. - Stipend	9,758	10,000	242	765	-	-	-	-	10,765
Harbor Mgmt. Commission - Total			19,758	20,000	242	1,530	-	-	27	-	22,357

Budget Unit Title: Historic District

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Makowicki, Sarah	Historic District - Clerk	1,000	1,000	-	77	-	-	3	-	1,079
Historic District - Total			1,000	1,000	-	77	-	-	3	-	1,079

Budget Unit Title: Information Technology

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Hayden, Lawrence	Info Tech – Non-Union	66,021	67,342	1,321	5,152	-	-	132	487	73,113
	Hayden, Lawrence	Medical Waiver	-	-	-	153	2,000	-	-	-	2,153
Information Technology - Total			66,021	67,342	1,321	5,305	2,000	-	132	487	75,266

Budget Unit Title: Inland/Wetlands

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Makowicki, Sarah	Inland/Wetland - Clerk	2,100	2,100	-	161	-	-	6	-	2,266
Inland/Wetlands - Total			2,100	2,100	-	161	-	-	6	-	2,266

Budget Unit Title: Land Use

Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
Makowicki, Sarah	Land Use – PT/Seasnl/Clrk	14,000	14,000	-	1,071	-	-	-	-	15,071
Moskowitz, Meryl		15,000	15,000	-	1,148	-	-	-	-	16,148
Over, Time		7,468	7,468	-	571	-	-	-	-	8,039
Costa, Christina	Land Use - Supervisor	104,000	106,340	2,340	8,135	10,410	364	3,625	769	129,642
Lyons, Sarah	Land Use - Support	58,696	60,016	1,320	4,591	28,477	1,144	117	326	94,671
Wacker, Lynette		40,771	41,689	918	3,189	-	-	81	-	44,959
Land Use - Total		239,935	244,513	4,578	18,705	38,887	1,508	3,823	1,095	308,531

Budget Unit Title: Library-Acton

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Wysocki, Wayne	Fire Dept - Support	35,569	36,369	801	2,782	-	-	-	197	39,349
	Brouwer-Juarbe, Amanda	Library - Director	85,105	86,807	1,702	6,641	-	-	2,959	628	97,034
	Additional Hours	Library - Pt/Seasonal	44,775	47,385	2,610	3,625	-	-	92	-	51,102
	Other Salaries		15,300	15,300	-	1,170	-	-	30	-	16,500
	Sheehan, Emily	Library - Supervisor	68,332	70,138	1,806	5,366	10,410	364	137	507	86,921

	Baklik, Cynthia	Library - Support	24,032	25,025	993	1,914	-	-	49	-	26,988
	Chasse, Joan		24,932	28,251	3,319	2,161	-	-	55	-	30,467
	Freese, Kathleen		16,311	18,834	2,523	1,441	-	-	37	-	20,311
	Knobelsdorff, Kara Joan		23,711	25,291	1,580	1,935	-	-	49	-	27,275
	Library Assistant		15,371	17,497	2,126	1,339	-	-	34	-	18,870
	Mendes, Lisa		52,213	55,742	3,529	4,264	10,167	364	109	303	70,949
	Parrington, Chloe		23,506	26,857	3,351	2,055	-	-	52	-	28,964
	Saunders, Fiona		24,035	25,291	1,256	1,935	-	-	49	-	27,275
	Knobelsdorff, Ria		32,532	34,325	1,793	2,626	-	-	67	-	37,018
	Story, Brian		49,706	52,818	3,112	4,041	-	-	103	-	56,962
	Tappin, Donna		31,932	33,173	1,241	2,538	-	-	65	-	35,776
	Brouwer-Juarbe, Amanda	Medical Waiver	-	-	-	153	2,000	-	-	-	2,153
Library-Acton - Total			567,361	599,102	31,741	45,984	22,577	1,196	3,887	1,635	673,913

Budget Unit Title: Marine Patrol

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Marine, Patrol Officer	Marine Ctrl - PT/Sesnl	38,063	38,824	761	2,970	-	-	-	-	41,794
Marine Patrol - Total			38,063	38,824	761	2,970	-	-	-	-	41,794

Budget Unit Title: Pd - Field Service

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	DePerry, Jeffrey	1PD Fld Svcs - Non Union	107,427	109,576	2,149	8,383	28,682	1,144	3,608	792	152,185
	Spera, Michael		164,814	168,111	3,297	11,291	37,519	1,300	5,536	1,260	225,017
	DeFrance, August	Medical Waiver	-	-	-	153	2,000	-	-	-	2,153
	Harris, Austin		-	-	-	77	1,000	-	-	-	1,077
	Milardo, Stephanie		-	-	-	153	2,000	-	-	-	2,153
	Nyenhuis, Sabine		-	-	-	77	1,000	-	-	-	1,077
	Simpson, James		-	-	-	77	1,000	-	-	-	1,077
	Ciccone, Philip	PD Fld Svcs	91,218	93,270	2,052	7,135	28,682	1,144	3,071	674	133,977
	Cruz, Jaime		57,554	71,996	14,442	5,508	10,333	364	2,371	521	91,092
	DeFrance, August		78,943	80,719	1,776	6,175	-	-	2,658	584	90,136
	DeMarco, Christopher		91,218	97,287	6,069	7,442	28,682	1,144	3,204	703	138,463
	Hackett, Stephen		91,218	93,270	2,052	7,135	28,682	1,144	3,071	674	133,977
	Hardy, Solomon		87,505	93,270	5,765	7,135	10,333	364	3,071	674	114,848
	Harris, Austin		70,412	80,719	10,307	6,175	-	-	2,658	584	90,136
	Micowski, Mark		84,081	93,270	9,189	7,135	28,682	1,144	3,071	674	133,977
	Milardo, Stephanie		78,943	80,719	1,776	6,175	-	-	2,658	584	90,136
	Mora, Brayan		57,554	71,996	14,442	5,508	10,333	364	2,371	521	91,092
	Moreau, Tyler		78,943	80,719	1,776	6,175	10,333	364	2,658	584	100,833
	Nyenhuis, Sabine		57,554	80,719	23,165	6,175	-	-	2,658	475	90,027
	Palmieri, Christopher		78,943	89,473	10,530	6,845	28,682	1,144	2,946	647	129,737
	Patrolman, 25		57,554	65,302	7,748	4,996	28,682	1,144	2,150	574	102,848
	Schulz, Tyler		78,943	81,219	2,276	6,213	10,333	364	2,674	587	101,391
	Simpson, James		71,996	71,996	-	5,508	-	-	2,371	-	79,874
	Tabor, Albert		78,943	83,349	4,406	6,376	10,333	364	2,745	603	103,769
	Tourjee, Amanda		70,412	80,719	10,307	6,175	10,333	364	2,658	584	100,833
	Walsh, Ryan		91,218	93,270	2,052	7,135	28,682	1,144	3,071	674	133,977

	White, Benjamin		78,943	80,719	1,776	6,175	28,682	1,144	2,658	584	119,962
	Williams, Eric		81,515	85,349	3,834	6,529	28,682	1,144	2,810	617	125,132
	Wright, Heather		78,943	80,719	1,776	6,175	10,333	364	2,658	584	100,833
	Zarbo, Josh		78,943	80,719	1,776	6,175	28,682	1,144	2,658	584	119,962
	Vacation Coverage		117,833	111,547	(6,286)	8,533	-	-	3,673	-	123,753
	Additional Hours		32,978	34,103	1,125	2,609	-	-	1,123	-	37,835
	Extra Personnel		62,705	64,843	2,138	4,960	-	-	2,135	-	71,939
	Professional Development		66,479	68,746	2,267	5,259	-	-	2,264	-	76,269
	Sick/ Injured		58,792	58,076	(716)	4,443	-	-	1,912	-	64,431
	Special Assignment		21,831	22,575	744	1,727	-	-	743	-	25,045
	Holiday Replacement		32,910	22,215	(10,695)	1,699	-	-	732	-	24,646
	Holiday Payout		78,260	86,274	8,014	6,600	-	-	2,841	-	95,715
	K-9		20,720	21,192	472	1,621	-	-	698	-	23,511
	Ciccone, Philip	PD Fld Svcs - Degree	-	500	500	38	-	-	-	-	538
	Cruz, Jaime		-	500	500	38	-	-	-	-	538
	DeFrance, August		-	500	500	38	-	-	-	-	538
	DeMarco, Christopher		-	500	500	38	-	-	-	-	538
	DePerry, Jeffrey		-	500	500	38	-	-	-	-	538
	Hackett, Stephen		-	500	500	38	-	-	-	-	538
	Hardy, Solomon		-	500	500	38	-	-	-	-	538
	Micowski, Mark		-	500	500	38	-	-	-	-	538
	Milardo, Stephanie		-	500	500	38	-	-	-	-	538
	Mora, Brayan		-	500	500	38	-	-	-	-	538
	Nyenhuis, Sabine		-	250	250	19	-	-	-	-	269
	Patrolman, 25		-	500	500	38	-	-	-	-	538
	Simpson, James		-	500	500	38	-	-	-	-	538
	Spera, Michael		-	1,000	1,000	77	-	-	-	-	1,077
	Tabor, Albert		-	500	500	38	-	-	-	-	538
	Tourjee, Amanda		-	500	500	38	-	-	-	-	538
	Walsh, Ryan		-	500	500	38	-	-	-	-	538
	White, Benjamin		-	500	500	38	-	-	-	-	538
	Williams, Eric		-	500	500	38	-	-	-	-	538
	Zarbo, Josh		-	500	500	38	-	-	-	-	538
	Ciccone, Philip	PD Fld Svcs - Longevity	-	1,000	1,000	77	-	-	-	-	1,077
	DeMarco, Christopher		-	2,000	2,000	153	-	-	-	-	2,153
	DePerry, Jeffrey		-	2,000	2,000	153	-	-	-	-	2,153
	Hackett, Stephen		-	1,000	1,000	77	-	-	-	-	1,077
	Hardy, Solomon		-	500	500	38	-	-	-	-	538
	Micowski, Mark		-	400	400	31	-	-	-	-	431
	Milardo, Stephanie		-	500	500	38	-	-	-	-	538
	Palmieri, Christopher		-	400	400	31	-	-	-	-	431
	Schulz, Tyler		-	500	500	38	-	-	-	-	538
	Spera, Michael		-	2,000	2,000	153	-	-	-	-	2,153
	Tabor, Albert		-	400	400	31	-	-	-	-	431

	Walsh, Ryan	PD Fld Svcs - PT/Seasnl	-	1,900	1,900	145	-	-	-	-	2,045
	Williams, Eric		-	800	800	61	-	-	-	-	861
	Wright, Heather		-	400	400	31	-	-	-	-	431
	Zarbo, Josh		-	400	400	31	-	-	-	-	431
	Aresco, Scott		51,236	52,394	1,158	4,008	-	-	1,725	-	58,127
	Gabianelli, Karen		54,642	55,886	1,244	4,275	-	-	1,840	-	62,002
	Perrotti, David		51,236	52,394	1,158	4,008	-	-	1,725	-	58,127
PD - Field Service - Total			2,693,359	2,863,170	169,811	217,999	442,688	16,796	80,960	15,340	3,649,468

Budget Unit Title: Pd - Support Service

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Additional, Hours	Dispatchers	1,261	1,381	120	106	-	-	3	-	1,489
	Extra, Personnel		48,434	53,053	4,619	4,059	-	-	103	-	57,215
	Holiday, Payout		8,622	9,597	975	734	-	-	19	-	10,350
	Professional, Dev.		9,376	10,266	890	785	-	-	20	-	11,071
	Sick, Injured		13,720	14,144	424	1,082	-	-	28	-	15,254
	Special, Assignment		1,632	1,786	154	137	-	-	3	-	1,926
	Vacation, Coverage		55,700	50,809	(4,891)	3,887	-	-	99	-	54,795
	Adams, Daniel	Dispatchers - Degree	-	500	500	38	-	-	-	-	538
	Dispatcher, 9		-	500	500	38	-	-	-	-	538
	Franklin, Jennifer		-	250	250	19	-	-	-	-	269
	Gosselin, Andrea		-	500	500	38	-	-	-	-	538
	Moriarty, Charles		-	500	500	38	-	-	-	-	538
	Murray, Caitlin		-	500	500	38	-	-	-	-	538
	Offner, Lea		-	250	250	19	-	-	-	-	269
	Coco, Phillip	Dispatchers - Pt/Seasonal	31,210	31,836	626	2,435	-	-	-	-	34,271
	Comm, Serv Officers		16,362	16,698	336	1,277	-	-	-	-	17,975
	Adams, Daniel	Dispatchers - Union	61,485	65,648	4,163	5,022	-	-	-	475	71,145
	Dispatcher, 9		50,628	50,918	290	3,895	21,719	936	-	380	77,849
	Fox, Daniel		50,918	50,918	-	3,895	-	-	-	-	54,813
	Franklin, Jennifer		61,485	63,648	2,163	4,869	-	-	-	460	68,977
	Gosselin, Andrea		61,485	65,648	4,163	5,022	10,493	364	-	475	82,002
	Moriarty, Charles		53,510	63,648	10,138	4,869	10,493	-	-	460	79,470
	Murray, Caitlin		53,510	63,648	10,138	4,869	-	-	-	460	68,977
	Offner, Lea		53,509	63,648	10,139	4,869	10,392	364	-	460	79,733
	Shake, James		60,421	63,648	3,227	4,869	21,947	936	-	460	91,860
	Adams, Daniel	Medical Waiver	-	-	-	153	2,000	-	-	-	2,153
	D'Amato, Jennifer		-	-	-	153	2,000	-	-	-	2,153
	Fox, Daniel		-	-	-	77	1,000	-	-	-	1,077
	Franklin, Jennifer		-	-	-	153	2,000	-	-	-	2,153
	Murray, Caitlin		-	-	-	153	2,000	-	-	-	2,153
	D'Amato, Jennifer	PD Support - Non Union	63,877	65,155	1,278	4,984	-	-	-	471	70,610
	Gardner, Michael		53,191	54,255	1,064	4,151	-	-	-	-	58,406
	Hanley, Patrick	PD Support - Support	42,272	43,223	951	3,307	-	-	-	-	46,530
	Sirisoukh, Patrick	PD Support- PT/Seasnl	9,105	9,285	180	710	-	-	18	-	10,013
PD - Support Service - Total			861,713	915,860	54,147	70,752	84,044	2,600	293	4,101	1,077,650

Budget Unit Title: Planning Commission

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Makowicki, Sarah	Planning Comm - Clerk	3,000	3,000	-	230	-	-	8	-	3,238
Planning Commission - Total			3,000	3,000	-	230	-	-	8	-	3,238

Budget Unit Title: Pw Admin

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Root, Trevor	Medical Waiver	-	-	-	77	1,000	-	-	-	1,077
	PW, Seasonal	PW Admin - PT/Seasonal	15,900	15,900	-	1,216	-	-	832	-	17,949
	Bonin, Larry	PW Admin - Supervisor	96,357	98,904	2,547	7,566	28,937	1,144	-	715	137,266
	Maintainer	PW Admin - Support	71,137	72,737	1,600	5,564	28,477	1,144	3,808	395	112,125
	Evangelisti, Cameron		71,137	72,737	1,600	5,564	10,268	364	3,808	395	93,137
	Hoadley, Matthew		59,694	61,037	1,343	4,669	28,174	1,144	3,196	331	98,551
	Claffey, William		75,449	77,319	1,870	5,915	10,167	364	4,048	420	98,232
	Pace, Michael		59,694	61,037	1,343	4,669	28,174	1,144	3,196	331	98,551
	Regan, Patrick		59,694	72,737	13,043	5,564	10,167	364	3,808	395	93,036
	Root, Trevor		56,747	58,025	1,278	4,439	-	-	3,038	315	65,817
	Way, Todd		71,137	72,737	1,600	5,564	21,245	936	3,808	395	104,685
PW Admin - Total			636,946	663,170	26,224	50,809	166,609	6,604	29,542	3,693	920,425

Budget Unit Title: PW Highway and Street

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	PW Highway, OT	PW Sppt-Hwy&Streets	20,000	20,000	-	1,530	-	-	1,048	-	22,980
PW Highway and Street - Total			20,000	20,000	-	1,530	-	-	1,048	-	22,980

Budget Unit Title: PW Snow and Ice

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Snow & Ice, OT	PW Spv-Snow&Ice	26,000	26,000	-	1,989	-	-	1,362	-	29,874
PW Snow and Ice - Total			26,000	26,000	-	1,989	-	-	1,362	-	29,874

Budget Unit Title: Recreation

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Building, Supervisor	- PT/Seasnl/Clrk	14,000	14,000	-	1,071	-	-	370	-	15,441
	Facility, Attendants		34,000	38,000	4,000	2,907	-	-	1,004	-	41,911
	Gym, Supervisor		16,000	16,000	-	1,224	-	-	423	-	17,647
	Hours, Additional		2,095	2,095	-	160	-	-	55	-	2,311
	Life, Guards		40,000	49,000	9,000	3,749	-	-	1,295	-	54,044
	Office, Coverage		11,500	11,500	-	880	-	-	304	-	12,684
	Other, Salaries		5,000	5,000	-	383	-	-	132	-	5,515
	Part, Time		9,500	9,500	-	727	-	-	251	-	10,478
	Youth, Center		22,000	25,000	3,000	1,913	-	-	661	-	27,573
	Allen, Raymond	Supervisor	86,680	88,971	2,291	6,806	10,410	364	2,351	643	109,546
	Bielawa, Anthony	Support	32,358	33,086	728	2,531	-	-	874	-	36,492
	Program Manager		34,533	35,310	777	2,701	-	-	933	-	38,944
	Paradis, Jonathan		71,137	72,737	1,600	5,564	28,477	1,144	1,922	395	110,240
	Pine, Rick		52,231	53,406	1,175	4,086	28,477	1,144	1,412	290	88,814
Recreation - Total			431,034	453,605	22,571	34,701	67,364	2,652	11,989	1,328	571,638

Budget Unit Title: Recreation Mini Golf

	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
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	Mini, Golf	Mini Golf - PT/Seasonal	47,000	51,000	4,000	3,902	-	-	1,867	-	56,768
Recreation Mini Golf - Total			47,000	51,000	4,000	3,902	-	-	1,867	-	56,768
Budget Unit Title: Registrar of Voters											
	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Broadhurst, Joan	Registrar- N Union/Electd	12,250	12,250	-	937	-	-	33	-	13,220
	Strickland, Joan		12,250	12,250	-	937	-	-	33	-	13,220
Registrar of Voters - Total			24,500	24,500	-	1,874	-	-	66	-	26,440
Budget Unit Title: Selectmen											
	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Vinciguerra, Janet	Accounting - Non Union	-	-	-	-	-	-	-	-	-
	Palladino, Lee Ann	Medical Waiver	-	-	-	153	2,000	-	-	-	2,153
	Vinciguerra, Janet		-	-	-	-	-	-	-	-	-
	Coverage	Selectmen - Non Union	2,100	2,100	-	161	-	-	4	-	2,265
	Fortuna, Carl		90,974	92,794	1,820	7,099	10,485	364	181	671	111,593
	Giegerich, Scott		8,235	8,400	165	643	-	-	16	-	9,059
	Palladino, Lee Ann		108,193	110,356	2,163	8,442	-	-	215	798	119,811
	Pugliese, Matthew		8,235	8,400	165	643	-	-	16	-	9,059
	Neri, Georgiann	Selectmen - Support	62,245	63,645	1,400	4,869	21,245	936	124	346	91,164
Selectmen - Total			279,981	285,695	5,714	22,009	33,675	1,300	557	1,814	345,104
Budget Unit Title: Social Svcs											
	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Consoli, Susan	Medical Waiver	-	-	-	77	1,000	-	-	-	1,077
	Social Service, Clerk	Social Svc - PT/Seasonal	12,800	12,800	-	979	-	-	25	-	13,804
	Consoli, Susan	Social Svc - Support	66,690	68,191	1,501	5,217	-	-	133	370	73,911
Social Svcs - Total			79,490	80,991	1,501	6,272	1,000	-	158	370	88,792
Budget Unit Title: Tax Collector											
	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Maynard, Barry	Tax Collector - Elected	71,680	73,114	1,434	5,593	10,485	364	-	529	90,085
	Overtime	Tax Collector - PT/Seasnl	2,600	2,600	-	199	-	-	-	-	2,799
	Morison, Wendy	Tax Collector - Support	55,388	56,635	1,247	4,333	21,472	936	110	308	83,794
Tax Collector - Total			129,668	132,349	2,681	10,125	31,957	1,300	110	836	176,677
Budget Unit Title: Town Clerk											
	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Overtime	Town Clerk - Non Union	1,000	1,000	-	77	-	-	2	-	1,078
	Becker, Sarah		75,316	76,821	1,505	5,877	10,485	364	150	555	94,252
	Antolino, Christina	Town Clerk - Support	55,388	56,635	1,247	4,333	10,268	364	110	308	72,018
	Kane, Cynthia		41,567	42,503	936	3,251	-	-	83	-	45,837
Town Clerk - Total			173,271	176,959	3,688	13,537	20,753	728	345	863	213,185
Budget Unit Title: Town Hall											
	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Town Hall Coverage	Town Hall - PT/Seasonal	10,000	10,000	-	765	-	-	-	-	10,765
	Moran, Daniel		24,503	25,000	497	1,913	-	-	-	-	26,913
	Baldi, Paul	Town Hall - Support	56,363	57,631	1,268	4,409	28,174	1,144	2,606	313	94,276
	Donahue, Jennifer		29,121	29,776	655	2,278	-	-	-	-	32,054
	O'Herlihy, Ellen		44,770	45,777	1,007	3,502	-	-	-	-	49,279

	Riordan, Bridget		50,545	51,682	1,137	3,954	3,894	-	-	-	59,530
	Zychowski, Rebecca		50,545	51,683	1,138	3,954	3,894	-	-	-	59,531
Town Hall - Total			265,847	271,549	5,702	20,773	35,962	1,144	2,606	313	332,348
Budget Unit Title: Transfer Station Operation											
	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Champlin, Richard	Transfer Sta - Support	71,137	72,737	1,600	5,564	10,268	364	3,367	395	92,696
	Hunter, Anthony		28,920	29,571	651	2,262	-	-	1,369	-	33,202
	Nickerson, Matthew		40,643	41,558	915	3,179	3,811	-	1,924	-	50,472
	Rascoe, William		38,800	39,674	874	3,035	-	-	1,836	-	44,545
	Therrien, James		38,800	39,674	874	3,035	-	-	1,836	-	44,545
			218,300	223,214	4,914	17,076	14,079	364	10,332	395	265,460
Budget Unit Title: Treasurer											
	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Barbara Labriola	Treasurer - PT/Seasonal	8,000	8,000	-	612	-	-	22		9,631
Treasurer - Total			8,000	8,000	-	612	-	-	22		9,631
Budget Unit Title: Tree Warden											
	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Kiely, James	Tree Warden - Stipend	9,000	9,000	-	689	-	-	-	-	9,689
Tree Warden - Total			9,000	9,000	-	689	-	-	-	-	9,689
Budget Unit Title: WPCA Admin											
	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Lewis, Gratia	WPCA - Non Union	47,890	48,848	958	3,737	-	-	291	353	58,678
	Lewis, Melissa		-	-	-	-	-	-	-	-	-
	Vanoli, James		60,187	61,391	1,204	4,696	-	-	-	-	69,157
WPCA Admin - Total			108,078	110,239	2,161	8,433	-	-	291	353	127,835
Budget Unit Title: YFS Budget											
	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Coverage	PT/Seasnl (No Benefits)	5,000	5,000	-	383	-	-	132	-	5,515
	Counselor, YFS		15,000	15,000	-	1,148	-	-	396	-	16,544
	McNeil, Heather	YFS - Supervisor	93,803	96,283	2,480	7,366	21,781	936	188	696	127,249
	YFS Program Coord.	YFS - Support	38,835	39,709	874	3,038	-	-	77	-	42,824
	Gaidry, Angela		51,175	52,327	1,152	4,003	-	-	102	-	56,432
	Eckert, Brittany		52,841	54,030	1,189	4,133	28,174	1,144	105	293	87,880
	Stahl, Adam		66,789	66,789	-	5,109	28,174	1,144	130	250	101,596
	Steinmacher, Samantha		54,002	55,217	1,215	4,224	-	-	108	-	59,549
YFS Budget - Total			377,445	384,355	6,910	29,403	78,128	3,224	1,239	1,240	497,588
Budget Unit Title: ZBA											
	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Makowicki, Sarah	ZBA - Clerk	2,000	2,000	-	153	-	-	5	-	2,158
ZBA - Total			2,000	2,000	-	153	-	-	5	-	2,158
Budget Unit Title: Zoning Commission											
	Employee Name	Job Class Title	Current Salary	New Budget Salary	Salary Change	FICA	Total Health	dental	WC	Life Ins	Total Expense
	Makowicki, Sarah	Zoning Comm - Clerk	4,000	4,000	-	306	-	-	11	-	4,317
Zoning Commission - Total			4,000	4,000	-	306	-	-	11	-	4,317
Overall - Total			7,958,969	8,323,984	365,015	637,358	1,144,954	43,836	183,043	37,847	10,371,022

BOARD OF FINANCE POLICIES

Board of Finance Policies

Capital Asset Policy

ADOPTED BY BOARD OF FINANCE: November 15, 2016

PURPOSE:

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

DEFINITION OF CAPITAL ASSET:

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

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

THRESHOLDS:

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

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

ASSET VALUES:

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

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

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

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

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

DEPRECIABLE (USEFUL) LIVES:

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

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

PURCHASE:

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

Insurance

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

INVENTORY:

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

ASSET DISPOSAL/IMPAIRMENT:

Impairment of Capital Assets

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

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

Disposal of Capital Assets

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

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

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

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

A gain or loss is not reported when:

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

Capital Planning Policy

Approved October 2018

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

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

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

- c. Projects with revenue generating potential

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

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

Fund Balance Policy

Adopted by the Board of Finance: August 20, 2019

Purpose

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

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

Definitions

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

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

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

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

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

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

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

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

Fund Classification

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

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

Policy

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

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

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

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

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

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

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

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

II. Order of Expenditure of Fund Balances

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

III. Minimum Unassigned Fund Balance

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

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

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

Investment Policy

Approved by the Board of Finance 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.
