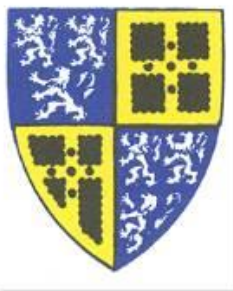


TOWN OF OLD SAYBROOK

Fiscal Year 2019-2020



Budget Book

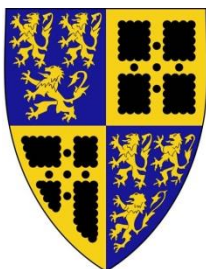
PREPARED BY:
OFFICE OF THE BOARD OF SELECTMEN

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TOWN OF OLD SAYBROOK
SELECTMEN'S OFFICE

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April 11, 2019

Proposed Fiscal Year 2020 Budget as Presented by the Board of Finance

Present Financial Condition of the Town – Fiscal Year 2019

Revenues

Through March 31, 2019, revenues of \$45,475,997 have been collected FY19 to date, which are projected to reach \$46,374,988 by the end of the fiscal year. This projection will exceed budgeted revenues of \$45,605,080 by just under \$770 thousand.

The vast majority of total revenues collected to date, \$43,873,369, are from current year taxes, of which 99.8% of the budgeted amount has been collected. Other sources of town revenues are tracking to meet their budgeted amount, which include telecommunication taxes and other local revenues.

Due to conservative budgeting practices, the Town budgeted \$375,000 in State funding, and \$231,000 has been collected so far in FY19. Overall, the Town's reliance on State revenues is not material and accordingly does not have a major impact on the budget.

Expenditures

To date through March 31, 2019, \$32,927,946 of expenses has been realized against a budget of \$45,605,080 or 72.2% 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 FY20

The General Government budget for FY20 that projects an increase of \$204,184, or up 1%. The Grand List of October 2018, which the property taxes for this budget will be based upon, reflects the most recent state mandated revaluation. During the revaluation, the Town recognized an increase in market value of approximately \$28 million, which at the current mill rate, would increase

town wide property tax revenues by approximately \$540 thousand, net of the elderly tax relief but still pending assessment appeals. This increase in tax revenues will offset, to some extent, a portion of any increase in the town wide budget.

Over the past five years, a methodical and thoughtful budget process has been updated 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. From an operational standpoint the work done in FY19 will continue to affect not only FY20 budgets, but the permanent changes keep expenses in check across multiple fiscal years:

- ✚ Reorganization of Town Hall departments, which for the last fiscal year included the Assessor's department, Public Works and the Transfer Station, in some instances reallocating or eliminating salary and fringe benefit expense.
- ✚ The human resource function is strengthened by revamping the employee handbook, employment offer letters and providing staff training to keep pace with the ever-changing laws and regulations that surround employment practices. By focusing on hiring strong team members, and encouraging solid human resource management, not only do long term liabilities decrease for our Town, but operational efficiencies flourish via new ideas, automation and streamlining of manual processes.
- ✚ Protection of the Town's data and information systems through a well-designed information technology strategy that moves the Town's data from internal servers to the cloud – again pro-actively managing risk and Town liabilities.
- ✚ All contractual arrangements are carefully reviewed and renegotiated on an ongoing basis. This includes collective bargaining contracts, benefit plans, and building maintenance.
- ✚ With regard to the Town's outstanding debt, it is poised to rapidly decline over the course of the next decade. Of course, our WPCA program is still ongoing and a significant amount of work remains, which will likely contribute to our bonded indebtedness.
- ✚ Contributions to pensions remain steady and now the Town's plan stands at strong 92% funded. All eligible new employees now participate in the Defined Contribution plan – further reducing long term commitments.
- ✚ Reserve funds have been created and funded at an increasing pace annually to address purchases on large equipment, building maintenance and other high cost purchases. This smooths out budget fluctuations over the long term.

By keeping our eye on the long term, our yearly budgets have met both short-term operating obligations and successfully planned for the future in a cost effective manner to maintain financial health for the next generation of tax payers. The budget for FY20 is no exception and the specifics of the proposed budget are outlined below.

FY20 Revenues

General Fund Revenues for FY20 are set to equal the Expenditure Budget. Local property taxes (commercial, residential and personal) are projected to make up the majority of the General Fund revenues. Local fees will contribute approximately 2.5% to total revenues.

The Town will again project \$375 thousand in State funds for this year's budget. Should the Town receive funds in excess of the budget amount it is recommended that the excess be placed in a reserve fund to assist with future fluctuations in State funding. Local revenues remain flat.

FY20 Expenditures

All told, the Town-wide budget is up \$915,089 or 2%. The major contributors to this amount include the GG budget, debt service and the Board of Education. With regard to the GG budget:

- ✚ Department heads continue to closely manage resources and focus on creating efficiency and the bottom line. Over the past several years, the Town has not added any new positions, and in fact through attrition several functions have been reorganized. This budget does contemplate adding one half of a third shift dispatcher position.
- ✚ During this budget season, the Youth and Family Services (“YFS”) Budget will be moved into an off budget account and the Town will make a \$406,728 appropriation to augment grants and clients fees which will support the budget. The decision to change the practice of funding the YFS was made to streamline the accounting of on and off budget revenues and expenditures, to make the management of the department more efficient and to allow YFS staff members to focus on the mission of their department.
- ✚ Debt service is projected to decline \$217 thousand over last fiscal year and will contribute to keeping overall expenses low for FY20.
- ✚ The Board of Education has approved an increase in their overall budget of \$710,925 or 2.75% over FY19. This budget will now be subject to Board of Finance review and possible revision.
- ✚ The Board of Finance approved both the General Government and Board of Education budgets as presented by the First Selectman and the Board of Education.

Budget Summary – Expenses for FY20				
	FY 2019	FY 2020	\$ Increase	Percentage
General Government Operating Expense	16,339,829	16,761,338	421,509	2.58%
Debt Service	3,455,429	3,238,104	-217,325	-6.29%
Total General Government Expense	19,795,258	19,999,442	204,184	1.03%
Board of Education Operating Expense	25,809,822	26,520,747	710,925	2.75%
Total Government	45,605,080	46,520,189	915,109	2.01%

FY20 Capital Reserves

This budget reflects the continued practice of reserving today for future expenses. Funds in the amount of \$734,591 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 and retirement payouts. Named projects are also slated for fiscal year 2020, which include a one-time reserve for leap year payroll.

FY20 Capital Expenditures

An amount of \$574,804 thousand has been identified for FY20 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.

Annual Budget Meeting: The Annual Budget Meeting and a Special Town Meeting of the electors and citizens qualified to vote in Town Meetings of the Town of Old Saybrook will be held at the Old Saybrook Middle School Auditorium, Sheffield Street, Old Saybrook, Connecticut, on Monday, May 6, 2019, 60 Sheffield Street, at 7:00 p.m. to adopt the annual Budget for the Town of Old Saybrook for the fiscal year July 1, 2019 through June 30, 2020 as recommended by the Board of Finance in the amount of \$46,520, 169 and to make appropriations for the schools, highways, bridges, sidewalks, library, cemeteries, fire protection, police department and all other necessary objects and purposes.

Referendum: The Referendum will be held Tuesday, May 14, 2019 from noon to 8 p.m. at the Old Saybrook High School Gymnasium, 111 Boston Post Road.

Summary Budget Overview

Town of Old Saybrook Budget Summary - Fiscal Year 2019-2020

Budget Unit Title	FY 16 Actual	FY 17 Actual	FY 18 Actual	FY 19 Budget	Dept. Budget FY20	Proposed BoF Budget FY20	BoF \$ change vs. FY19	% change vs. FY19
Accounting	177,287	177,901	282,603	281,885	300,279	299,631	17,746	6.3%
Animal Control	25,000	25,000	25,110	25,000	25,000	25,000	-	0.0%
Arch. Review BD	1,267	3,440	2,405	3,600	3,596	3,596	(4)	-0.1%
Assessment Appeals	4,000	2,500	2,782	11,907	11,553	11,553	(354)	-3.0%
Assessor	180,873	173,537	232,926	254,833	166,495	166,185	(88,648)	-34.8%
Board of Finance	51,681	53,750	54,255	61,327	61,839	61,839	512	0.8%
Building	156,629	160,989	220,612	140,541	136,413	136,081	(4,460)	-3.2%
Capital Expenditures	458,288	435,173	-	-	-	-	-	0.0%
Capital Outlay	732,579	700,957	933,529	739,108	734,591	734,591	(4,517)	-0.6%
Carry Over	107,943	-	-	-	-	-	-	0.0%
Conservation Comm.	4,972	1,658	1,396	3,717	3,723	3,723	6	0.2%
Economic Development	34,287	35,679	40,729	59,009	61,337	61,201	2,192	3.7%
Emergency Management	187,421	186,984	196,091	204,205	203,503	203,503	(702)	-0.3%
Employee Benefits	2,372,051	2,398,304	-	-	-	-	-	0.0%
Engineering	73,092	91,891	80,333	80,000	80,000	80,000	-	0.0%
Environmental Health	160,835	142,198	153,786	162,000	162,000	162,000	-	0.0%
Ethics	270	391	-	950	950	950	-	0.0%
Fire Dept.	276,933	282,479	561,521	597,045	599,075	598,896	1,852	0.3%
Fire Marshal	115,571	123,590	159,488	135,255	137,330	137,031	1,776	1.3%
Harbor Mgmt. Comm.	24,065	18,731	15,366	20,693	20,591	20,591	(102)	-0.5%
Historic District	3,047	1,441	2,784	5,358	5,356	5,356	(2)	0.0%
Information Technology	75,597	76,062	194,211	190,054	192,277	192,068	2,014	1.1%
Inland/Wetlands	8,849	1,597	8,552	8,624	8,628	8,628	4	0.0%
Insurance	651,410	623,133	602,179	388,000	388,000	388,000	-	0.0%
Land Use	286,273	288,470	387,121	438,056	444,742	443,683	5,627	1.3%
Legal And Personnel	52,410	72,731	53,241	-	-	-	-	0.0%
Legal Services	30,523	30,317	42,516	105,000	105,000	105,000	-	0.0%
Library-Acton	731,293	728,913	886,475	1,029,064	1,008,976	1,006,836	(22,228)	-2.2%
Marine Patrol	53,602	43,363	44,674	57,358	59,108	59,108	1,750	3.1%
Nursing	42,507	43,178	46,512	42,653	42,653	42,653	-	0.0%
Open Space	11,372	10,936	15,435	-	-	-	-	0.0%
Parks - Other	30,274	28,429	35,621	48,080	59,280	59,280	11,200	23.3%
Parks Vicky Duffy	6,833	9,112	9,279	9,100	11,000	11,000	1,900	20.9%
Parks: Fort Saybrook	5,251	6,641	5,993	-	-	-	-	0.0%
PD - Field Service	2,409,203	2,233,024	3,172,940	3,317,297	3,528,154	3,488,406	171,109	5.2%
PD - Support Service	536,241	637,376	915,919	947,703	1,110,801	1,019,921	72,218	7.6%
PD General Expenditure	317,576	330,474	457,634	546,899	547,878	537,878	(9,021)	-1.6%
Planning Commission	6,861	9,055	5,900	15,250	15,257	15,257	7	0.0%
Political Sub Divisions	146,594	165,446	172,142	177,376	177,981	181,103	3,727	2.1%
PW Admin	664,996	682,006	960,891	1,061,990	1,060,410	1,058,134	(3,856)	-0.4%
PW Highway and Street	159,534	153,610	559,854	556,800	561,300	561,300	4,500	0.8%
PW Snow And Ice	30,166	31,811	65,754	56,000	71,000	71,000	15,000	26.8%
PW Vehicle/Equip	86,842	79,268	85,649	81,000	81,000	81,000	-	0.0%
Recreation	370,304	363,407	500,951	545,324	577,953	577,202	31,878	5.8%
Recreation Mini Golf	58,773	60,657	67,123	63,523	65,514	65,514	1,991	3.1%
Registrar of Voters	62,564	48,024	51,722	69,879	69,932	69,932	53	0.1%
Retiree Health Ins	214,986	236,438	293,729	271,000	277,000	277,000	6,000	2.2%
Selectmen	276,728	294,402	384,506	391,683	394,668	393,632	1,949	0.5%
Social Services	84,259	85,827	103,493	112,816	116,109	115,832	3,017	2.7%

Town of Old Saybrook Budget Summary - Fiscal Year 2019-2020

Budget Unit Title	FY 16 Actual	FY 17 Actual	FY 18 Actual	FY 19 Budget	Dept. Budget FY20	Proposed BoF Budget FY20	BoF \$ change vs. FY19	% change vs. FY19
Street Lighting	151,962	154,066	144,883	154,000	154,000	154,000	-	0.0%
Tax Collector	145,081	146,660	186,697	205,560	214,353	213,885	8,325	4.1%
The Kate	73,649	61,854	71,832	61,120	64,500	64,500	3,380	5.5%
Town Clerk	181,169	185,227	230,626	249,527	256,922	256,289	6,762	2.7%
Town Hall	407,440	439,722	261,885	337,092	458,867	468,019	130,927	38.8%
Transfer Station	254,229	249,142	269,430	310,814	320,010	320,010	9,196	3.0%
Treasurer	60,170	57,818	8,379	8,613	8,634	8,634	21	0.2%
Tree Warden	46,851	21,615	26,459	26,459	41,959	41,959	15,500	58.6%
TS Waste Transport	292,233	294,296	282,669	335,900	335,900	335,900	-	0.0%
Vital Statistics	918	961	718	1,350	1,350	1,350	-	0.0%
Waste Collection	20,710	17,258	27,073	24,990	24,990	24,990	-	0.0%
Water Hydrant	502,401	533,369	558,565	577,000	592,000	599,000	22,000	3.8%
WPCA Admin	211,424	246,308	261,133	300,594	277,413	276,779	(23,815)	-7.9%
YFS	222,956	238,631	346,244	381,680	408,050	406,728	25,048	6.6%
ZBA	15,610	12,407	12,338	13,423	13,434	13,434	11	0.1%
Zoning Commission	36,914	10,310	47,465	34,746	34,768	34,768	21	0.1%
General Government	15,183,628	15,059,944	15,832,127	16,339,829	16,895,401	16,761,338	421,509	2.6%
Debt Service GG	3,519,545	3,272,649	3,425,306	3,455,429	3,238,104	3,238,104	(217,325)	-6.3%
Total GG	18,703,173	18,332,593	19,257,433	19,795,258	20,133,505	19,999,442	204,184	1.0%
Board Of Education	24,852,250	24,916,361	25,650,754	25,809,822	26,520,000	26,520,747	710,925	2.8%
Town-wide Budget	43,555,423	43,248,954	44,908,187	45,605,080	46,653,505	46,520,189	915,109	2.0%

GENERAL FUND REVENUES

General Fund Revenues

This section of the Budget Book outlines the Town-wide revenue projections for FY20. In general, Town-wide revenues for FY20 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 2018 net Grand List, which totaled \$2,282,405,433, net of the elderly tax relief. This is an increase of \$27,664,435 or 1.2% over the October 2017 net Grand List. Based on the current mill rate, estimated new revenues are approximately \$540 thousand. This amount is likely to be reduced during assessment appeals. Specifically:

- Real Estate increased \$19,544,548 or .0093%
- Motor Vehicles increased \$6,013,276 or .38%
- Personal Property increased \$2,339,137 or .32%

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 \$375 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 remain flat versus last fiscal year at \$1,254,400. The table below shows the sources of funds that will support the expenditure budget.

Revenue Source	Amount
Property Taxes	\$44,890,789
State of Connecticut Grants	\$ 375,000
Local Revenues	\$ 1,254,400
Total	\$46,520,189

The following pages provide more information on the sources of revenue for the FY20 Budget.

FY20 Budget for Property Taxes: Projected \$44,890,789

Property Taxes Fiscal Year 20 include the following components:

- Current year tax collections of \$45,081,605 assumes 99% collected = 44,630,789 (estimated);
- Collections of past fiscal years' uncollected taxes of \$100,000;
- Telecommunication taxes of \$60,000; and
- Interest and lien fees on back taxes in the amount of \$100,000
- Total estimated tax = \$44,890,789.

Current Year Property Taxes: \$44,630,789

As noted above, the projected tax revenues for FY20 assume a 99% collection rate. Should this budget pass, a mill rate would be calculated to meet the projected budget. The actual mill rate is determined after the results of the May 14, 2019 referendum and is then presented to the Board of Finance in the form of a recommendation for final approval. The property tax will then be levied on July 1, 2019. 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 FY18, \$411 thousand in back taxes was collected.

Telecommunication taxes: \$60,000

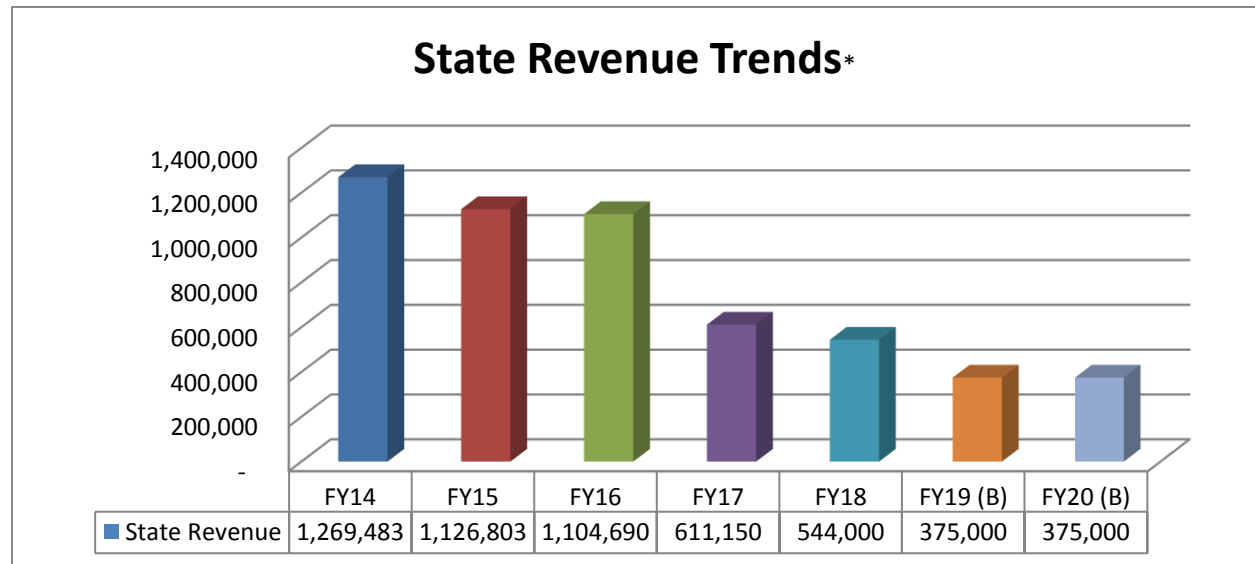
The Office of Policy and Management determines the annual personal property tax of six telecommunication services that are subject to taxation under the Connecticut General Statutes. The taxation assumes a 70% assessment of the value and a 47 mill rate. After the property is assessed by the State, the taxes are paid directly to the municipality by April 1. During FY18, \$60 thousand was collected.

Interest and Lien Fees: \$100,000

Interest and lien fees are collected on back taxes when paid. During FY18, \$210 thousand was collected.

FY 20 Budget for State of Connecticut Revenue: Projected \$375,000

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, State funding has decreased 58% over the last five years. 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 and with a new gubernatorial administration, the Town will assume a conservative budget of \$375 thousand.



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

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

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

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

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

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

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

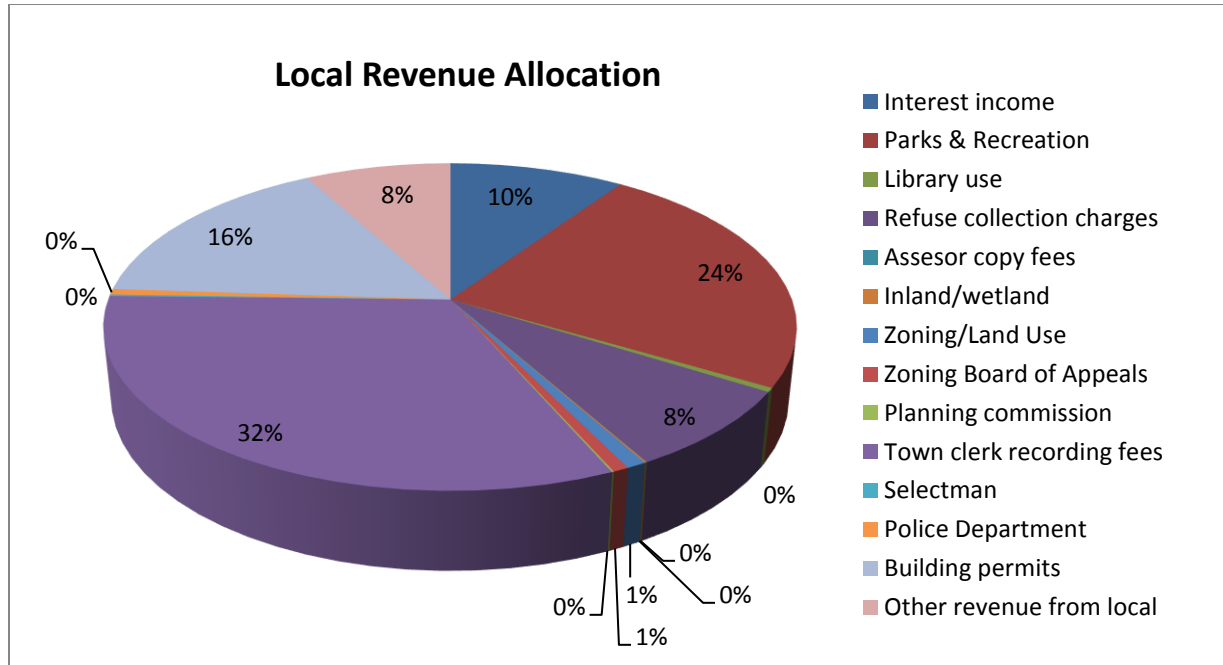
STATE TAX GRANTS – The Town receives reimbursement for various State-mandated property tax relief programs for individuals, such as the Elderly Circuit Breaker, Disabled Persons Exemption and the Veteran's Exemption.

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

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

FY20 Budget for Local Revenue: Projected \$1,254,400

Below is a description of the Town departments, amount of projected revenues, and the allocation among departments for FY20. The three largest contributors to local revenues are Town Clerk fees (32%), Parks and Recreation (24%) and building permits (16%), which together represent 72% of local revenues.



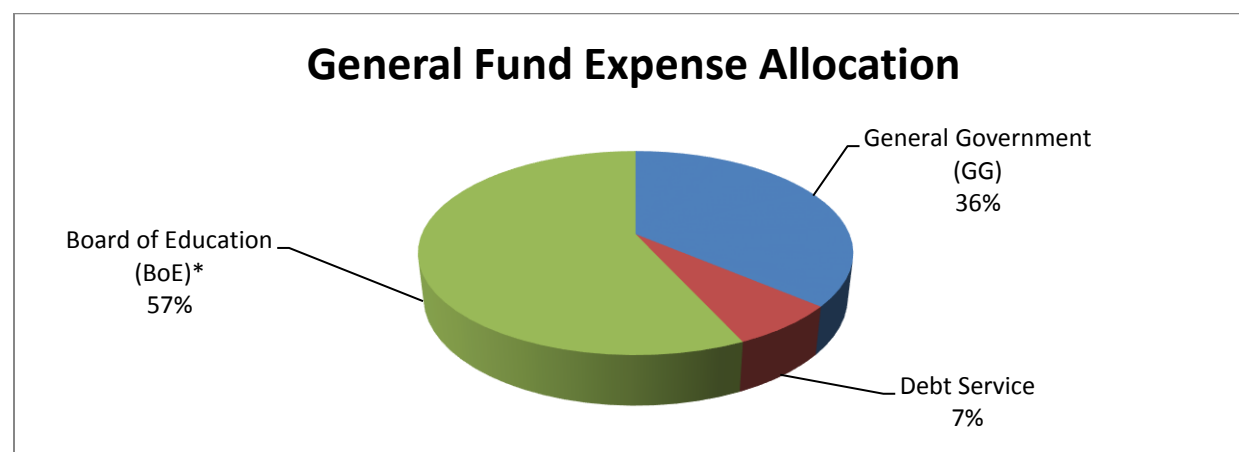
Local Fee	Amount	Description
Interest income	120,000	Interest received on investment of Town's surplus funds
Parks & Recreation	300,000	Fees associated with mini golf and Town beach passes
Library use	5,000	Library fees and copying charges
Refuse collection charges	100,000	Transfer station collection fees
Assessor copy fees	200	Printing and copying fees
Inland/wetland	1,000	Application fees
Zoning/Land Use	10,000	Application fees and other land use revenues
Zoning Board of Appeals	8,000	Application fees
Planning Commission	1,000	Application fees
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
Selectman	2,000	Vendor and Lodging permits
Police Department	7,000	Fees and fines collected by the PD
Building permits	200,000	The Town charges a fee for building permits based on the value of the building project
Other revenue from local	100,200	Miscellaneous department and other revenues
Total Local Fees	1,254,400	

GENERAL FUND EXPENSES

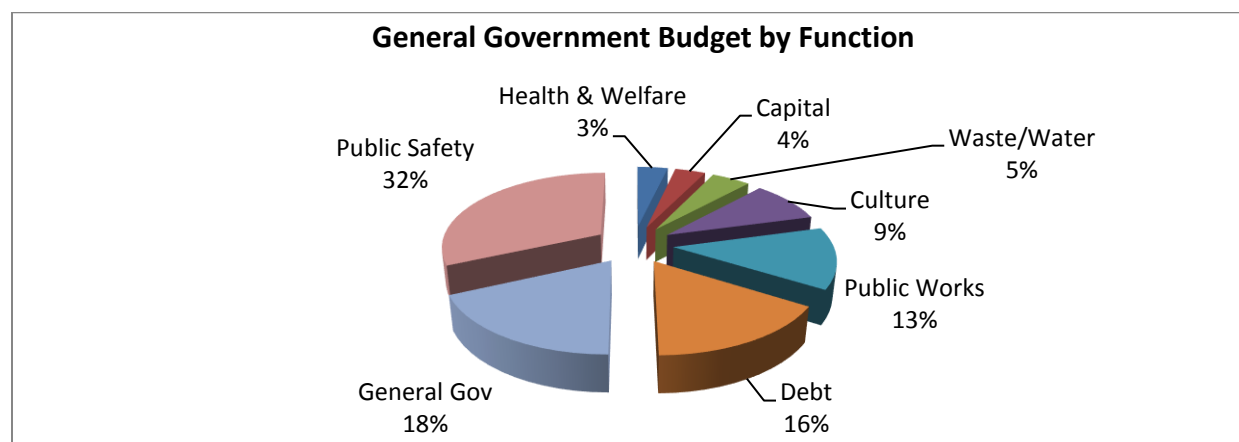
General Fund Expenses

This section of the Budget Book details each department's line items for the Proposed Department Budget. Overall, the Town-wide budget is up \$915,109 or 2% as outlined below.

FY 20 Budget: General Government, Board of Education and Debt Service				
	FY 2019	FY 2020	\$ Change	% Change
General Government (GG)	16,339,829	16,761,338	421,509	2.58%
GG Debt Service	3,455,429	3,238,104	-217,325	-6.29%
Total General Government	19,795,258	19,999,442	204,184	1.03%
Total Board of Education (BoE)*	25,809,822	26,520,747	710,925	2.75%
Total Government	\$45,605,080	46,520,189	915,109	2.01%

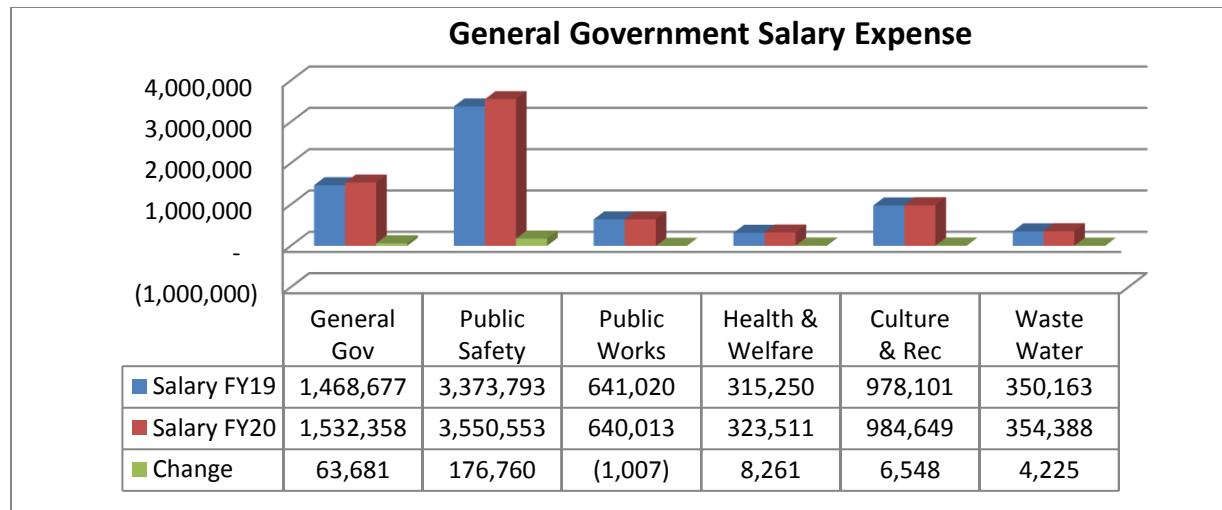


The proposed department GG budget, including debt service, totals \$19,999,442 and represents an increase of \$204,184 over FY19. Public Safety represents the largest allocation of general government expense at 32%, followed by general government at 18% and debt at 16%. Below is a breakdown of general government expense by function.

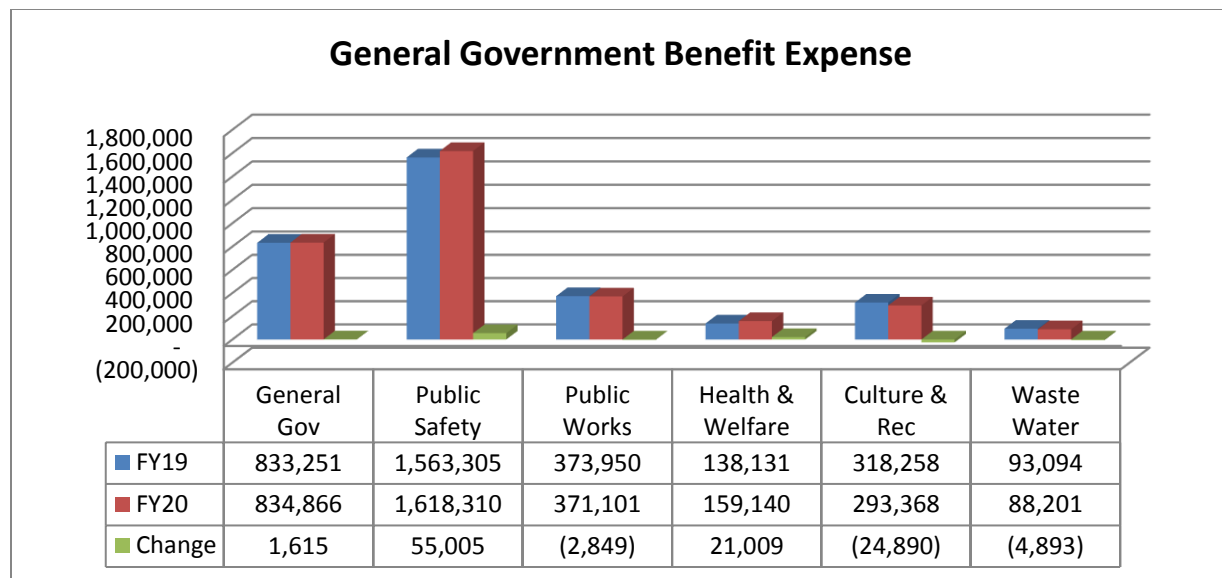


Excluding debt, the General Government year-over-year increase is \$421,509, of which \$234,306 or 56% is related to the Police Department. More broadly, the overall GG increase is attributable to an increase of \$258 thousand, or 3.6%, associated with salaries; a \$45 thousand increase (up 1.4%) associated with benefits; and a \$101 thousand increase (up 2%) associated with operations, and.

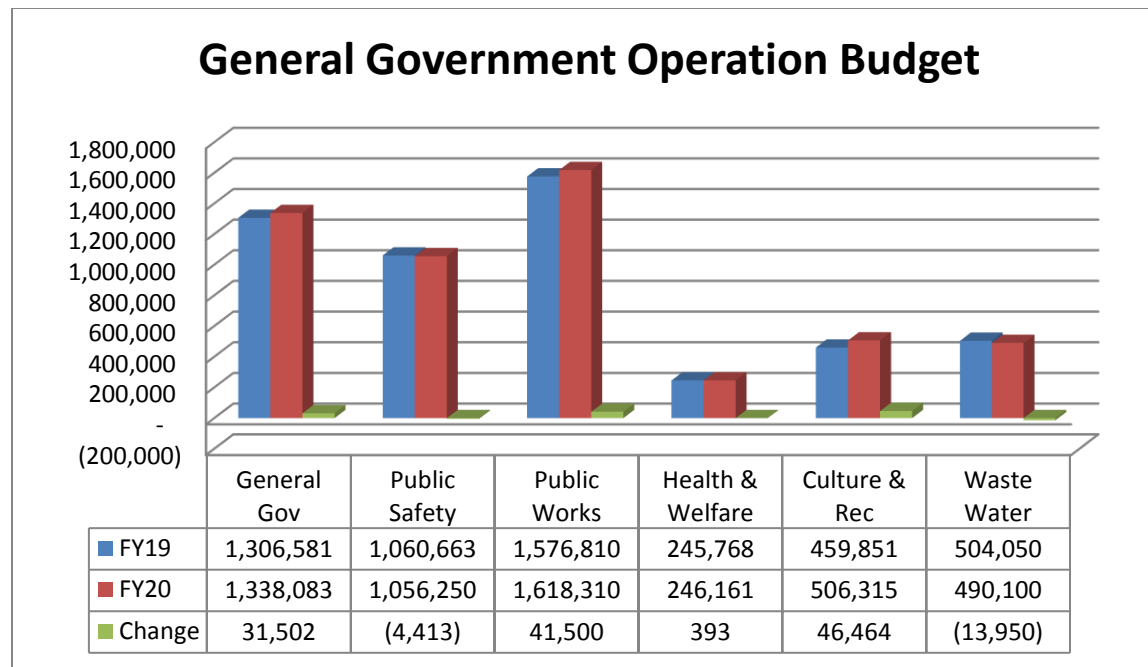
The salary comparison below shows an overall increase of \$258 thousand and assumes full employment. The public safety salary budget is up \$177 thousand or 5.2%. One new full-time dispatcher position, starting at mid-year, and the coverage for that position explain a portion of the increase; the balance is associated with salary and step increases.



General Government benefits include FICA, workers' comp, health, dental and life insurance benefits. The benefit expense is up \$45 thousand versus last year's expense. The benefit expense is not only associated with the year over year increase in medical expenses, but the number of people taking benefits, the type of plan (family, single) and the design of the benefit plan. Included in the benefit expense is the addition of one new dispatcher health care plan.



Overall, operational expense is up \$101 thousand or 2%. The increase is closely related to the price of inflation.



Finally, it is contemplated that the retiree health care fund, which remains virtually flat, may receive a budget transfer of up to \$43 thousand from Fund 7218, the Dental Insurance Fund, to address any budget shortfall that may occur. This is a similar approach to how the retiree budget was handled for FY19.

The Board of Education approved the budget found within and the debt service budget is based on actuals.

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 administering payroll, accounts payable (“AP”) and receivable, and pension and employee benefits. The Finance Director is responsible for financial forecasting, debt management, budget preparation, risk management, pension plan administration and financial reporting.

Accomplishments

- Prepared, forecasted and administered Town budget
- Refunded \$6 million in debt, saving \$200 thousand over life of bond
- Town’s credit rating of Aa2 was reaffirmed
- Went live with new accounting system
- Placed all employees on direct deposit
- Employee Access Center went live - employees have online access to their personnel information
- Defined Contribution program was launched
- Prepared RFPs for Actuary, Benefit Broker and Time and Attendance provider

Major Objectives 2019 – 2020

- Convert and go live with time and attendance software
- Continue to review and upgrade best practices
- Manage budget process for FY20
- Review and revise financial policies as needed
- Prepare financial report and address audit findings, if any

Performance indicators:

- Monthly reconciliation of 30 bank accounts
- Ensure all account transactions meet GAAP standards
- Total Debt Outstanding as of 6/30/19 = \$26,748,585

Process active employee & retiree payrolls
Process AP & fixed asset transactions weekly
Town Credit Rating = Aa2

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	154,850	156,192	162,949	169,586	168,938	168,938	5,989	3.68%
51630	Overtime	4,000	2,123	2,000	2,000	2,000	2,000	0	0.00%
52100	Group Insurance	1,332	697	1,075	862	862	862	-213	(19.81%)
52200	Employer Share Social Sec.	10,116	12,092	12,683	13,145	13,145	13,145	462	3.64%
52300	Retirement Contributions	10,909	10,909	11,876	12,324	12,324	12,324	448	3.77%
52700	Workers’ Compensation	-	-	54	458	458	458	404	748.15%
52800	Health Insurance	57,490	55,380	58,610	62,251	62,251	62,251	3,641	6.21%
52850	Dental Insurance	-	2,938	2,938	2,953	2,953	2,953	15	0.51%
53010	Purchased Professional Ser.	15,000	15,738	5,000	5,000	5,000	5,000	0	0.00%
53200	Professional Educational	1,600	1,801	5,000	5,000	5,000	5,000	0	0.00%
53520	Other Technical Services	23,000	21,515	15,000	22,000	22,000	22,000	7,000	46.67%
55301	Postage	700	727	700	700	700	700	0	0.00%
56100	General Supplies	1,000	1,320	1,000	1,000	1,000	1,000	0	0.00%
56500	Supplies-Technology Rel.	3,000	1,169	3,000	3,000	3,000	3,000	0	0.00%
57350	Technology Software	-	-	-	0	0	0	0	
412300 ACCOUNTING		282,997	282,601	281,885	300,279	299,631	299,631	17,746	6.30%

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	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51620	Part Time/Seasonal Employ.	150	-	150	150	150	150	0	0.00%
53010	Purchased Professional Ser.	500	-	500	500	500	500	0	0.00%
53200	Professional Educational	100	-	100	100	100	100	0	0.00%
55301	Postage	100	-	100	100	100	100	0	0.00%
55500	Printing & Binding	100	-	100	100	100	100	0	0.00%
412500 ETHICS		950	0	950	950	950	950	0	0.00%

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	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
53010	Purchased Professional Ser.	40,000	42,516	105,000	105,000	105,000	105,000	0	0.00%
413900 LEGAL SERVICES		40,000	42,516	105,000	105,000	105,000	105,000	0	0.00%

Retiree Health Insurance Budget

Retirement benefits include health, dental and life insurance for eligible participants. The retiree health care budget remains virtually flat. Similar to FY19's budget, an allocation of up to \$43 thousand may be transferred at the end of FY20 to address shortfalls in the budget. The funds will be sourced from Fund 7218, the Dental Insurance Fund.

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
52100	Group Insurance	16,200	34,275	36,000	36,000	36,000	36,000	0	0.00%
52800	Health Insurance	251,753	241,757	-	0	0	0	0	
52801	Retiree >65 Health	-	-	121,000	121,000	121,000	121,000	0	0.00%
52802	Retiree < 65 Health	-	-	92,000	100,000	100,000	100,000	8,000	8.70%
52850	Dental Insurance	22,210	17,697	22,000	20,000	20,000	20,000	-2,000	(9.09%)
414200 RETIREE HEALTH INS		290,163	293,729	271,000	277,000	277,000	277,000	6,000	2.21%

Insurance Budget

The Town is insured by the Connecticut Interlocal Risk Management Agency (CIRMA) and is a not-for-profit association of Connecticut municipalities. The Town has locked in a 0% increase for FY20.

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
52700	Workers' Compensation	291,000	240,801	25,000	25,000	25,000	25,000	0	0.00%
55200	Insurance Other than Empl.	362,000	361,378	363,000	363,000	363,000	363,000	0	0.00%
415700 INSURANCE		653,000	602,179	388,000	388,000	388,000	388,000	0	0.00%

Political Subdivisions Budget

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
53010	Purchased Professional Ser.	172,395	172,062	177,376	177,981	181,103	181,103	3,727	2.10%
56100	General Supplies	-	80	-	0	0	0	0	
417700	POLITICAL SUB DIVISIONS	172,395	172,142	177,376	177,981	181,103	181,103	3,727	2.10%

Entity	Amount
CT River Coastal	1,922
Probate Court	5,888
Regional Mental Health	-
CT Conference of Municipalities	7,000
Shoreline Soup Kitchen	6,000
Riverside Cemetery Assoc.	2,000
LCRVCOG	12,513
Estuary Transit District	30,905
Old Saybrook Historical Society	5,000
Middlesex County Substance Abuse	500
Healthy Communities/Healthy Youth	1,000
Memorial Day Parade	3,000
Torchlight Parade	3,000
Middlesex Paramedics	10,200
Estuary Council of Seniors	87,500
CT Council of Small Towns	925
Family Fun Day	500
Cypress Cemetery	2,000
CT Main Street Center	750
Hope Partnership	500
	181,103

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 of Old Saybrook 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. The \$88 thousand decrease in the budget is associated with the reduction of one full-time employee. Two part-time Town Hall (TH) administrative assistants replaced this position and now reside in the TH budget. The 35-hour position was replaced with a total of 46 hours at a lower cost due to a lack of benefits.

Accomplishments

- Administration of:
 - 1,198 exemptions including, veterans, disabled, blind, economic development and fireman
 - 139 homeowner benefits
 - 139 local option benefits
 - 50 renter applications
 - 1,100 personal property declarations
 - 500 commercial/industrial income and expense form
 - Collection of data on 1,000 building permits

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	131,529	132,933	137,600	81,328	81,018	81,018	-56,582	(41.12%)
51630	Overtime	-	-	-	0	0	0	0	
51900	Other Salaries	-	-	-	0	0	0	0	
52100	Group Insurance	1,785	841	1,072	645	645	645	-427	(39.83%)
52200	Employer Share Social Sec.	10,062	10,672	10,723	6,222	6,222	6,222	-4,501	(41.98%)
52300	Retirement Contributions	10,260	10,257	5,071	6,913	6,913	6,913	1,842	36.32%
52302	Defined Contribution Er.	-	-	6,000	0	0	0	-6,000	(100.00%)
52700	Workers' Compensation	-	-	2,556	220	220	220	-2,336	(91.39%)
52800	Health Insurance	37,738	33,470	37,155	10,728	10,728	10,728	-26,427	(71.13%)
52850	Dental Insurance	-	1,651	1,905	439	439	439	-1,466	(76.96%)
53010	Purchased Professional Ser.	27,818	35,993	30,000	36,000	36,000	36,000	6,000	20.00%
53300	Other Professional/Tech S.	500	751	500	1,000	1,000	1,000	500	100.00%
53520	Other Technical Services	1,000	1,576	1,000	1,000	1,000	1,000	0	0.00%
55301	Postage	4,000	20	4,000	4,000	4,000	4,000	0	0.00%
55500	Printing & Binding	2,500	722	3,000	3,000	3,000	3,000	0	0.00%
55800	Travel Reimbursement	2,000	2,044	3,000	3,500	3,500	3,500	500	16.67%
55990	Other - Other Purchased S.	4,000	700	4,000	4,000	4,000	4,000	0	0.00%
56010	Supplies	1,500	17	1,500	1,500	1,500	1,500	0	0.00%
56100	General Supplies	2,500	553	2,500	2,500	2,500	2,500	0	0.00%
58100	Dues & Fees	3,250	725	3,250	3,500	3,500	3,500	250	7.69%
413100 ASSESSOR		240,442	232,925	254,832	166,495	166,185	166,185	-88,648	-34.79%

Board of Assessment Appeals

General Description: The Board of Assessment Appeals consists of three members each of whom serve for a term of four years. The Board of Assessment Appeals' responsibility is to hear appeals from any full or statistical Town-wide revaluation. The powers of the Board of Assessment Appeals are granted through the State of Connecticut General Statutes. The board 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	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	6,630	1,660	9,500	9,500	9,500	9,500	0	0.00%
52200	Employer Share Social Sec.	507	127	1,102	727	727	727	-375	(34.03%)
52700	Workers' Compensation	-	-	5	26	26	26	21	420.00%
55301	Postage	-	-	300	300	300	300	0	0.00%
55400	Advertising	200	-	300	300	300	300	0	0.00%
55800	Travel Reimbursement	100	580	100	100	100	100	0	0.00%
56010	Supplies	500	415	600	600	600	600	0	0.00%
413300 ASSESSMENT APPEALS		7,937	2,782	11,907	11,553	11,553	11,553	-354	-2.97%

Board of Education

General Description of Department: The Board of Education (BOE) budget is prepared by the Superintendent of Schools and presented to the Board of Education for approval. The bottom line expenses are incorporated as part of the Town-wide budget. Year-over-year, the BOE is up \$710,178 or 2.75%.

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	25,636,755	16,651,197	25,809,822	26,520,000	26,520,747	26,520,747	710,925	2.75%
53010	Purchased Prof. Ser.	-	7,863,936	0.00	0	0	0	0	
57050	Capital	-	1,126,668	0.00	0	0	0	0	
58011	Debt Service	130,906	8,953	0.00	0	0	0	0	
470000 BOARD OF EDUCATION		25,767,661	25,650,754	25,809,822	26,520,000	26,520,747	26,520,747	710,925	2.75%

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 2018:**
 - Approved a budget for FY19, which was successfully approved at referendum
 - Over the course of FY18, made \$164,330 in additional budget appropriations, most of which, \$150 thousand, was for sidewalk construction
 - Moved \$600 thousand of surplus funds to the municipal reserve fund at the end of FY18; \$500 thousand of which is dedicated toward a Board of Education fund for capital projects and \$100 thousand was added to the sidewalk project
 - Approved and moved to Town meeting \$208 thousand in capital non-recurring appropriations. These appropriations included
 - \$123 thousand for restoration of the youth and family exterior repair, lead abatement and reconstruction
 - \$25 thousand for a Hazard Mitigation plan for Land Use
 - \$60 thousand for repair of the Chamber of Commerce roof
- Monitor the approved FY19 budget and work on submission of the FY20 budget

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	3,570	3,575	3,740	3,740	3,740	3,740	0	0.00%
52200	Employer Share Soc. Sec.	273	-	286	289	289	289	3	0.92%
52700	Workers' Compensation	-	-	1	10	10	10	9	919.00%
53020	Legal Services	5,000	994	5,000	5,000	5,000	5,000	0	0.00%
53200	Professional Educational	100	-	100	100	100	100	0	0.00%
53410	Audit/ Accounting Services	45,500	45,000	46,000	46,500	46,500	46,500	500	1.09%
55301	Postage	100	-	100	100	100	100	0	0.00%
55400	Advertising	1,000	26	1,000	1,000	1,000	1,000	0	0.00%
55500	Printing & Binding	5,000	4,544	5,000	5,000	5,000	5,000	0	0.00%
56100	General Supplies	100	116	100	100	100	100	0	0.00%
411700 BOARD OF FINANCE		60,643	54,255	61,327	61,839	61,839	61,839	512	0.83%

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.

The Building Department budget decreased the overtime and other salary line by \$10 thousand. These funds were moved to the TH budget and now provide professional coverage for *both* the Building Official and Fire Marshal when they are on vacation.

Accomplishments

- Implementation of Muncity software
- Cross-training of multiple administrative assistants
- Reorganization of the Building Department office

Major Objectives 2019 – 2020

- Improve communication and coordination between the Fire Marshal, Zoning and the Assessor's Office in dealing with Building Department

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	147,038	146,570	82,567	86,979	86,647	86,647	4,080	4.94%
51630	Overtime	5,000	86	3,500	1,500	1,500	1,500	-2,000	(57.14%)
51900	Other Salaries	8,000	-	8,000	0	0	0	-8,000	(100.00%)
52100	Group Insurance	1,936	815	649	678	678	678	29	4.47%
52200	Employer Share Social Sec.	11,248	14,100	7,196	6,654	6,654	6,654	-542	(7.53%)
52300	Retirement Contributions	11,255	11,131	-	0	0	0	0	
52302	Defined Contribution Er.	-	-	6,605	6,958	6,958	6,958	353	5.34%
52700	Workers' Compensation	-	-	2,659	3,079	3,079	3,079	420	15.80%
52800	Health Insurance	41,982	34,192	21,812	23,356	23,356	23,356	1,544	7.08%
52850	Dental Insurance	-	1,506	1,103	1,109	1,109	1,109	6	0.54%
53200	Professional Educational	150	366	300	500	500	500	200	66.67%
53510	Data Processing & Coding	600	-	600	600	600	600	0	0.00%
54304	Vehicle Repair	-	40	350	500	500	500	150	42.86%
55300	Communications	1,000	1,133	1,000	1,000	1,000	1,000	0	0.00%
55301	Postage	900	-	900	200	200	200	-700	(77.78%)
56100	General Supplies	700	9,954	1,700	1,700	1,700	1,700	0	0.00%
56260	Fuel	2,400	674	1,400	1,400	1,400	1,400	0	0.00%
58100	Dues & Fees	200	45	200	200	200	200	0	0.00%
421300 BUILDING		232,409	220,612	140,541	136,413	136,081	136,081	-4,460	-3.17%

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: creating and/or retaining quality jobs and incomes for residents; supporting the arts, culture, and natural resources that enhance the lives of residents and visitors; and expanding the Town's commercial tax base by retaining or attracting businesses and facilitating the redevelopment of under-utilized properties.

Accomplishments

- STEAP Connections Park & Parking Lot Completed
- BAR Study, Mariner's Way Marketing and TIF Proposed
- 2 Better CT Videos to increase awareness of Old Saybrook and create interest in visiting/moving to Town
- Route 154 Wayfinding Signs
- Town-wide marketing video and collaborative promotion with the Old Saybrook Schools video

Major Objectives 2019 – 2020

- Attract Developer interest in Mariner's Way
- Continue marketing efforts to attract businesses and visitors year-round
- Complete the Art Hallway to display for the general public the work of local artists

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
- Social Media/Webpage followers & views for the year and year-to-year trends

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	33,361	33,142	35,764	36,843	36,707	36,707	943	2.64%
52200	Employer Share Social Sec.	2,552	2,555	2,736	2,818	2,818	2,818	82	3.00%
52300	Retirement Contributions	2,666	2,666	2,947	0	0	0	-2,947	(100.00%)
52302	Defined Contribution Er.	-	-	-	2,860	2,860	2,860	2,860	
52700	Workers' Compensation	-	-	12	1,266	1,266	1,266	1,254	10,446.25%
53200	Professional Educational	800	608	500	500	500	500	0	0.00%
53520	Other Technical Services	150	-	150	150	150	150	0	0.00%
53900	Other Purchased Professional	-	-	-	0	0	0	0	
55301	Postage	100	-	100	100	100	100	0	0.00%
55400	Advertising	1,200	842	15,000	15,000	15,000	15,000	0	0.00%
55500	Printing & Binding	400	-	400	400	400	400	0	0.00%
55800	Travel Reimbursement	450	493	600	600	600	600	0	0.00%
56100	General Supplies	150	-	150	150	150	150	0	0.00%
56120	Admin. Supplies	150	38	150	150	150	150	0	0.00%
56400	Books & Periodicals	150	135	150	150	150	150	0	0.00%
58100	Dues & Fees	350	250	350	350	350	350	0	0.00%
417300 ECONOMIC DEVELOPMENT		42,479	40,729	59,009	61,337	61,201	61,201	2,192	3.71%

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. At present the department has 83 active volunteer members. The department also provides mutual aid to surrounding towns, including East Lyme and Niantic, as part of the Rapid Intervention Team.

The firefighter cancer-causing carcinogen program is being monitored through our 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 firefighters' personal health and safety depends on providing them with Personal Protective Equipment (PPE) for their health and safety. Accordingly, the health and safety committees have all highly recommended a second set of PPE gear be issued to every interior firefighter.

Accomplishments

- Installation of Station Exhaust system
- Applied for FEMA grant for Self-Contained Breathing Apparatus (SCBA) which is mandated by OSHA and NFPA Regulations for firefighting operations
- Conducted a recruitment drive in November 2018 to increase the number of Town volunteers
- Through the first six months of FY19, responded to 264 calls for service; for the entire calendar year responded to 540 calls, or an increase of 5% over last year. These calls ranged from automatic alarms to house fires.

Major Objectives 2019 – 2020

- Paving the Fire Department parking lot
- Recruit volunteer members
- Interior Firefighters to have a second set of PPE

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 – Dept.	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular employees	43,394	38,003	45,423	46,840	46,661	46,661	1,238	2.73%
52100	Group insurance	222	159	222	204	204	204	-18	(8.11%)
52200	Employer share social sec	3,320	2,914	3,453	3,578	3,578	3,578	125	3.62%
52300	Retirement contributions	176,192	176,192	183,747	183,897	183,897	183,897	150	0.08%
52700	Workers' compensation	-	-	23,085	23,085	23,085	23,085	0	0.00%
52800	Health insurance	10,496	10,263	10,856	11,528	11,528	11,528	672	6.19%
52850	Dental insurance	-	552	551	554	554	554	3	0.54%
52900	Other employee benefits	19,800	21,108	19,800	19,800	19,800	19,800	0	0.00%
52950	Disability insurance	3,699	-	3,699	3,699	3,699	3,699	0	0.00%
53010	Purchased professional se	19,080	20,850	22,680	22,680	22,680	22,680	0	0.00%
53200	Professional educational	19,000	18,503	19,000	19,000	19,000	19,000	0	0.00%
54100	Utility services	7,000	6,656	7,000	7,000	7,000	7,000	0	0.00%
54102	Septic cleaning/haul	-	-	-	295	295	295	295	
54300	Repairs & maintenance	13,500	13,898	13,500	13,500	13,500	13,500	0	0.00%
54301	Building maintenance	11,000	14,925	11,000	9,500	9,500	9,500	-1,500	(13.64%)
54302	Fire / security maint.	3,000	2,951	3,000	3,000	3,000	3,000	0	0.00%
54304	Vehicle repair	49,800	59,091	49,800	49,800	49,800	49,800	0	0.00%
54308	HVAC maintenance	-	-	-	1,205	1,205	1,205	1,205	
54411	Water/sewer	1,100	1,054	1,100	1,100	1,100	1,100	0	0.00%
55010	Other purchased services	-	1,975	-	-	-	-	0	
56010	Supplies	8,500	8,500	8,500	8,500	8,500	8,500	0	0.00%
56100	General supplies	2,750	2,740	2,750	2,750	2,750	2,750	0	0.00%
56120	Admin supplies	23,450	23,403	23,450	23,450	23,450	23,450	0	0.00%
56121	FD - equipment supplies	35,400	41,337	35,400	35,400	35,400	35,400	0	0.00%
56210	Natural gas	7,500	4,822	7,500	7,500	7,500	7,500	0	0.00%
56220	Electricity	18,860	15,421	18,860	18,860	18,860	18,860	0	0.00%
56260	Fuel	20,650	12,421	18,650	18,650	18,650	18,650	0	0.00%
56500	Supplies - technology	3,000	3,618	3,000	3,000	3,000	3,000	0	0.00%
57300	Equipment	60,000	59,723	60,318	60,000	60,000	60,000	-318	(0.53%)
57390	Other equipment	-	429	-	-	-	-	0	
58100	Dues & fees	700	-	700	700	700	700	0	0.00%
420300 FIRE DEPT.		561,413	561,524	597,044	599,075	598,896	598,896	1,852	0.31%

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

- 203 Life Safety Inspections
- 79 investigation cases
- 40 plan reviews
- 313 assigned tasks
- Educated 400 plus children on fire safety
- Issued 84 fire pit permits
- 90 alarms covered
- Issued 5 open land burning permits
- Issued 3 blasting permits
- OSHA compliance education for Town employees

Major Objectives 2019 – 2020

- Increase life safety inspections
- Set up fee collections schedule
- Continue outreach education presentations

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	93,687	70,889	79,352	78,328	78,029	78,029	-1,323	(1.67%)
51630	Overtime	1,500	70	1,500	1,500	1,500	1,500	0	0.00%
52100	Group Insurance	1,341	292	650	608	608	608	-42	(6.46%)
52200	Employer Share Social Sec.	7,167	5,430	6,070	6,260	6,260	6,260	190	3.13%
52300	Retirement Contributions	6,222	6,344	-	0	0	0	0	
52302	Defined Contribution Er.	-	-	5,948	6,266	6,266	6,266	318	5.35%
52700	Workers' Compensation	-	-	2,395	2,773	2,773	2,773	378	15.77%
52800	Health Insurance	27,745	1,000	2,000	2,000	2,000	2,000	0	0.00%
52900	Other Employee Benefits	500	-	2,000	2,000	2,000	2,000	0	0.00%
53200	Professional Educational	600	498	600	600	600	600	0	0.00%
53300	Other Profess./Tech Ser.	1,500	3,965	2,300	2,300	2,300	2,300	0	0.00%
53500	Technical Services	800	3,306	-	0	0	0	0	
53520	Other Technical Services	400	-	6,600	6,600	6,600	6,600	0	0.00%
54302	Fire / Security Maint.	11,000	7,668	17,440	19,695	19,695	19,695	2,255	12.93%
55010	Other Purchased Services	1,300	5,069	1,300	1,300	1,300	1,300	0	0.00%
55300	Communications	1,300	1,847	1,300	1,300	1,300	1,300	0	0.00%
55301	Postage	200	56	200	200	200	200	0	0.00%
55500	Printing & Binding	100	-	100	100	100	100	0	0.00%
56100	General Supplies	700	5,773	-	0	0	0	0	
56120	Admin. Supplies	300	555	2,300	2,300	2,300	2,300	0	0.00%
56260	Fuel	2,200	1,237	2,200	2,200	2,200	2,200	0	0.00%
57320	Vehicles	-	45,279	-	0	0	0	0	
58100	Dues & Fees	1,000	210	1,000	1,000	1,000	1,000	0	0.00%
421900 FIRE MARSHAL		159,562	159,488	135,255	137,330	137,031	137,031	1,776	1.31%

Harbor Management Commission

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

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	18,414	14,270	18,880	19,085	19,085	19,085	205	1.09%
52100	Group Insurance	-	-	-	0	0	0	0	
52200	Employer Share Social Sec.	1,409	1,096	1,444	1,479	1,479	1,479	35	2.43%
52700	Workers' Compensation	-	-	368	27	27	27	-341	(92.70%)
54300	Repairs & Maintenance	-	-	-	0	0	0	0	
54411	Water/Sewer	-	-	-	0	0	0	0	
54420	Rental of Equipment	-	-	-	0	0	0	0	
55301	Postage	-	-	-	0	0	0	0	
56100	General Supplies	-	-	-	0	0	0	0	
56220	Electricity	-	-	-	0	0	0	0	
416500	HARBOR MGMT COMMISSION	19,823	15,366	20,692	20,591	20,591	20,591	-102	-0.49%

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	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
53010	Purchased Professional Ser.	162,000	153,786	162,000	162,000	162,000	162,000	0	0.00%
440100 ENVIRONMENTAL HEALTH		162,000	153,786	162,000	162,000	162,000	162,000	0	0.00%

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. Of the total budget request of \$42,653, \$30,044 is earmarked for the VNA of Southeastern CT for the nursing contract, which is approximately 2% over last year; \$11,409 is for the un-contracted budget to provide nursing/public health services through other providers, which is approximately 5% under last year; and \$1,200 is for administrative expenses.

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51617	Clerical Support	-	819	-	0	0	0	0	
53010	Purchased Professional Ser.	12,044	29,316	26,617	26,617	26,617	26,617	0	0.00%
53040	Nursing Services	29,409	16,104	14,836	14,836	14,836	14,836	0	0.00%
56120	Admin. Supplies	1,200	273	1,200	1,200	1,200	1,200	0	0.00%
441100 NURSING		42,653	46,512	42,653	42,653	42,653	42,653	0	0.00%

Information Technology Department

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

Accomplishments (To Date)

- Finance and accounting system updated and migrated to a cloud service
- Building permit cloud database system (Municipality) implemented
- Fire safety management system (CodePal) cloud database system implemented
- Web site updated from legacy static design to modern responsive design
- Antivirus infrastructure upgraded, providing improved desktop protection without increased cost

Accomplishments (Projected Jan-Jun 2019)

- Network security enhancements. Network firewall upgrades to provide improved protection, detection and management (Winter 2019)
- Migration of Town email from local server to Microsoft government cloud (Winter/Spring 2019)
- Server hardware refresh, Town Hall applications migrate to new virtual server platform (Spring 2019)
- Municipality Public Works module to be launched (Spring 2019)
- Time account/timcard system implementation (Spring 2019)
- Web site GIS document management system launch, enabling zoning documentation search (Spring 2019)

Major Objectives 2019 – 2020

- First major wave of desktop 5-year hardware refresh (Winter 2019)
- Local area storage refresh/upgrade
- Nutmeg Network (CEN 1GB fiber optic) for Acton Library
- Upgrade bandwidth for 322 Main St. (YFS)

Performance Indicators

- Server Uptime – 100%
- Telephony Uptime – 99.95%
- eMail Connectivity – 100%
- Requests Processed – 396

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	51,792	53,979	53,195	54,810	54,601	54,601	1,406	2.64%
52200	Employer Share Social Sec.	3,962	4,193	4,069	4,161	4,161	4,161	92	2.26%
52300	Retirement Contributions	4,273	4,273	4,522	4,659	4,659	4,659	137	3.03%
52700	Workers' Compensation	-	-	18	147	147	147	129	715.89%
53010	Purchased Professional Ser.	-	-	-	0	0	0	0	
53500	Technical Services	-	-	-	0	0	0	0	
53520	Other Technical Services	18,000	21,766	19,000	19,000	19,000	19,000	0	0.00%
54320	Technology Rel. Repair	16,500	16,355	17,250	17,250	17,250	17,250	0	0.00%
54430	Rental of Computer	13,750	15,267	15,000	15,250	15,250	15,250	250	1.67%
55300	Communications	51,250	41,667	45,000	47,000	47,000	47,000	2,000	4.44%
56120	Admin. Supplies	-	-	-	0	0	0	0	
56500	Supplies - Technology Rel.	7,000	8,626	7,000	5,000	5,000	5,000	-2,000	(28.57%)
57340	Technology – Rel. Hard	25,000	28,084	25,000	25,000	25,000	25,000	0	0.00%
414300	INFORMATION TECHNOLOGY	191,527	194,210	190,054	192,277	192,068	192,068	2,014	1.06%

Land Use Department

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

Accomplishments

- Researched “factors affecting economic development”
- Participated in Historical Society's Achievements in Preservation program
- Participated in CT-DEEP marine spatial planning for Long Island Sound
- Completed a Coastal Resilience Study & Infrastructure Evaluation
- Hosted presentations of recent studies of the condition of housing in Town
- Completed place-making study for Mariner's Way (Boston Post Road East)
- Undertook a sustainability audit of the Town's current practices
- Coordinated interdepartmental planning for storm water quality concerns
- Engineered streetscape enhancements for Stage Road and Route 1, roadway improvements and a trailhead at open space on Ingham Hill Road
- Installed interpretive signage about 2 historic sites
- Organized Conservation Commission's film series about water

Major Objectives 2019 – 2020

- Update the Economic Development section of the Town Plan
- Long Island Sound “Blue Plan” for adoption by C.G.A.
- Implement updated municipal Natural Hazard Mitigation Plan
- Update Town Plan per new statutory mandates for housing
- Design boulevard improvements for Mariner's Way
- Maintain progress in certification as a “Sustainable Community”
- Disconnect impervious areas draining to impaired waters
- Construct enhancements for Stage Road and Route 1, improvements and a trailhead at open space on Ingham Hill Road
- Electronically preserve archived permit records
- Reduce need for transfer of household waste

Key Performance Indicators

- **2 regional trainings** for municipal officials
- **5 joint sessions** of the Town's land use agencies
- **7 opportunities for student involvement** in sustainable land use
- **7 orientation sessions** for new land use agency members
- **10 articles** in 4 issues of *Saybrook Events* magazine
- **112 meetings**, information sessions or community workshops
- **200+ historic resources** inventoried
- **283 technical reviews** of permits for development
- **440 points** awarded as SustainableCT™ certified community
- **\$70,000 awarded** from external funding sources

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	271,010	256,751	279,066	285,415	284,356	284,356	5,290	1.90%
51630	Overtime	2,339	1,546	2,339	2,339	2,339	2,339	0	0.00%
51900	Other Salaries	3,315	490	3,315	3,315	3,315	3,315	0	0.00%
52100	Group Insurance	3,402	1,668	1,836	1,755	1,755	1,755	-81	(4.41%)
52200	Employer Share Soc. Sec.	20,732	18,833	21,810	22,386	22,386	22,386	576	2.64%
52300	Retirement Contributions	21,702	21,700	17,794	20,013	20,013	20,013	2,219	12.47%
52302	Defined Contribution Er.	-	-	3,300	3,344	3,344	3,344	44	1.33%
52700	Workers' Compensation	-	-	5,630	3,264	3,264	3,264	-2,366	(42.02%)
52800	Health Insurance	65,483	62,779	66,908	71,319	71,319	71,319	4,411	6.59%
52850	Dental Insurance	-	3,358	3,358	3,391	3,391	3,391	33	1.00%
53010	Purchased Prof. Ser.	12,500	10,622	12,500	15,000	15,000	15,000	2,500	20.00%
53200	Professional Educational	1,000	1,200	1,000	1,000	1,000	1,000	0	0.00%
53520	Other Technical Services	2,250	1,950	5,750	5,750	5,750	5,750	0	0.00%
55301	Postage	2,000	1,596	2,000	2,000	2,000	2,000	0	0.00%
55800	Travel Reimbursement	1,500	1,851	1,500	1,500	1,500	1,500	0	0.00%
56100	General Supplies	1,000	1,476	1,000	1,000	1,000	1,000	0	0.00%
56400	Books & Periodicals	150	-	150	150	150	150	0	0.00%
56500	Supplies – Tech. Rel.	500	-	500	500	500	500	0	0.00%
57350	Technology Software	-	-	7,000	0	0	0	-7,000	(100.00%)
58100	Dues & Fees	1,300	1,301	1,300	1,300	1,300	1,300	0	0.00%
415101 LAND USE		410,183	387,121	438,056	444,741	443,683	443,683	5,627	1.28%

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.

Key Performance Indicators

- **1 joint session** with another Town land use agency
- **1 member** of other Town agency (CC)
- **16 meetings**, information sessions or community workshops
- **22 reviews** of proposals for **new or re-development**
- **29 reviews** of proposals for **new tenant signs**

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	2,748	2,194	2,879	2,879	2,879	2,879	0	0.00%
52200	Employer Share Social Sec.	210	210	220	216	216	216	-4	(1.82%)
52700	Workers' Compensation	-	-	1	1	1	1	0	0.00%
56100	General Supplies	500	-	500	500	500	500	0	0.00%
415102 ARCH REVIEW BD		3,458	2,404	3,600	3,596	3,596	3,596	-4	-0.11%

Conservation Commission

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

Accomplishments

- Film series about water
- Habitat series with Youth & Family Services

Objectives FY20

- Reduced need for transfer of household waste

Key Performance Indicators

- One joint project with another Town agency
- 11 meetings, information sessions or community workshops

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	857	604	898	900	900	900	2	0.22%
52200	Employer Share Social Sec.	66	-	69	71	71	71	2	3.29%
52700	Workers' Compensation	-	-	-	2	2	2	2	
55300	Communications	2,000	287	2,500	2,500	2,500	2,500	0	0.00%
56100	General Supplies	250	505	250	250	250	250	0	0.00%
417100 CONSERVATION COMMISSION		3,173	1,396	3,717	3,723	3,723	3,723	6	0.17%

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
- Installed interpretive signage about 2 historic sites

Objectives FY20

- Nominate candidate for Achievements in Preservation award
- Electronically preserve archived permit records

Key Performance Indicators

- Six meetings, information sessions or community workshops
- Six certificates of appropriateness approved

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	857	421	880	880	880	880	0	0.00%
52200	Employer Share Social Sec.	66	-	67	65	65	65	-2	(2.49%)
52700	Workers' Compensation	-	-	1	1	1	1	0	0.00%
53010	Purchased Professional Ser.	1,500	-	1,500	1,500	1,500	1,500	0	0.00%
53900	Other Purchased Prof. Ser.	100	-	100	100	100	100	0	0.00%
55400	Advertising	600	530	600	600	600	600	0	0.00%
55990	Other - Other Purchased Ser.	2,000	1,773	2,000	2,000	2,000	2,000	0	0.00%
58100	Dues & Fees	210	60	210	210	210	210	0	0.00%
415900 HISTORIC DISTRICT		5,333	2,784	5,358	5,356	5,356	5,356	-2	-0.03%

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

- Three permits for commercial development
- Three administrative permits for minor activities
- Ten permits for residential development
- Eleven meetings, information sessions or community workshops

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	1,927	1,051	2,019	2,019	2,019	2,019	0	(0.02%)
52200	Employer Share Social Sec.	147	155	154	154	154	154	0	0.28%
52700	Workers' Compensation	-	-	1	5	5	5	4	400.00%
53010	Purchased Prof. Ser.	5,000	5,843	5,000	5,000	5,000	5,000	0	0.00%
53200	Professional Educational	350	97	350	350	350	350	0	0.00%
55400	Advertising	650	956	650	650	650	650	0	0.00%
56100	General Supplies	300	300	300	300	300	300	0	0.00%
58100	Dues & Fees	150	150	150	150	150	150	0	0.00%
416300 INLAND/WETLANDS		8,524	8,552	8,624	8,628	8,628	8,628	4	0.05%

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

- Researched factors affecting economic development
- Completed a Coastal Resilience Study & Infrastructure Evaluation
- Hosted 4 presentations on the condition of housing
- Completed place-making study for Mariner's Way

Objectives FY20

- Update the Econ Dev section of the Town Plan
- Implement Natural Hazard Mitigation Plan
- Update Town Plan per new statutory mandates
- Design boulevard improvements for Mariner's Way

Key Performance Indicators

- Four subdivisions/lot-line changes
- Ten approvals of Town initiatives consistent with the Town Plan
- Eighteen meetings, information sessions or community workshops

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	2,748	1,490	2,879	2,879	2,879	2,879	0	0.00%
52200	Employer Share Social Sec.	210	-	220	220	220	220	0	(0.10%)
52600	Unemployment Compensation	-	-	-	0	0	0	0	
52700	Workers' Compensation	-	-	1	8	8	8	7	700.00%
53010	Purchased Professional Ser.	9,000	691	7,000	7,000	7,000	7,000	0	0.00%
53200	Professional Educational	300	-	300	300	300	300	0	0.00%
55400	Advertising	750	128	750	750	750	750	0	0.00%
55500	Printing & Binding	3,000	3,126	3,000	3,000	3,000	3,000	0	0.00%
56100	General Supplies	1,000	465	1,000	1,000	1,000	1,000	0	0.00%
58100	Dues & Fees	100	-	100	100	100	100	0	0.00%
415300	PLANNING COMMISSION	17,108	5,900	15,250	15,257	15,257	15,257	7	0.04%

Library, Acton Public

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

The \$20 thousand reduction in the library budget is due to a reorganization of staff and coverage that reduced the overall salary and benefits budget.

Accomplishments

- Removed mandatory fines on a majority of the collection to create a more welcoming experience
- Installed two new in-counter book drops
- Offered a wider range of programming for patrons, including teens and tweens. Last year there were zero teen programs, this fiscal year there have already been 10
- Had 109,517 people come into the library*
- Circulated 115, 546 items of which 8,934 were E-Media
- Held 356 programs, for 8,432 patrons*
- Answered 8,130 reference questions, helped 4,987 patrons with computer issues and had 16,816 patron logins on our computers*
(*Statistics taken from CT State Library)

Major Objectives 2019 – 2020

- Develop a Homebound Delivery with the Estuary and Meals on Wheels
- Redesign the Acton Library Website
- Install a Security System to protect our staff/patrons, collection and facility
- Complete the Policy Manual to bring all policies up to date
- Complete a 3-5 year Strategic Plan

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	535,510	422,669	532,118	497,730	495,590	495,590	-36,528	(6.86%)
51612	Additional Hours	-	58	-	43,141	43,141	43,141	43,141	
51900	Other Salaries	27,000	5,136	27,000	20,000	20,000	20,000	-7,000	(25.93%)
52100	Group Insurance	3,349	1,215	2,754	1,742	1,742	1,742	-1,012	(36.75%)
52200	Employer Share Social Sec.	39,689	33,794	42,341	43,011	43,011	43,011	670	1.58%
52300	Retirement Contributions	31,709	31,637	23,394	17,148	17,148	17,148	-6,246	(26.70%)
52302	Defined Contribution Er.	-	-	9,950	17,578	17,578	17,578	7,628	76.66%
52700	Workers' Compensation	-	-	2,653	2,822	2,822	2,822	169	6.37%
52800	Health Insurance	102,577	63,921	102,180	62,183	62,183	62,183	-39,997	(39.14%)
52850	Dental Insurance	-	2,679	4,592	2,031	2,031	2,031	-2,561	(55.77%)
53010	Purchased Profess. Ser.	3,500	3,700	4,500	4,500	4,500	4,500	0	0.00%
53900	Other Purchased Profess.	47,247	53,558	53,339	54,000	54,000	54,000	661	1.24%
54102	Septic Cleaning/Haul	-	-	670	670	670	670	0	0.00%
54300	Repairs & Maintenance	25,000	58,490	24,750	31,500	31,500	31,500	6,750	27.27%
54302	Fire / Security Mainten.	-	-	-	252	252	252	252	
54308	HVAC Maintenance	-	-	6,144	10,240	10,240	10,240	4,096	66.67%
54411	Water/Sewer	3,508	3,109	3,508	3,508	3,508	3,508	0	0.00%
55300	Communications	2,500	714	720	720	720	720	0	0.00%
55301	Postage	2,000	563	1,000	1,000	1,000	1,000	0	0.00%
56100	General Supplies	4,500	2,865	3,000	3,500	3,500	3,500	500	16.67%
56101	Library Technical Supplies	5,250	2,899	5,250	6,000	6,000	6,000	750	14.29%
56102	Library Cleaning Supplies	5,600	5,046	5,600	5,600	5,600	5,600	0	0.00%
56210	Natural Gas	5,600	4,990	5,600	5,600	5,600	5,600	0	0.00%
56220	Electricity	58,270	56,162	60,000	51,000	51,000	51,000	-9,000	(15.00%)
56900	Other Supplies	105,000	114,713	105,000	105,000	105,000	105,000	0	0.00%
57200	Buildings	-	14,454	-	15,000	15,000	15,000	15,000	
58100	Dues & Fees	3,000	4,105	3,000	3,500	3,500	3,500	500	16.67%
450100 LIBRARY-ACTON		1,010,809	886,477	1,029,063	1,008,976	1,006,836	1,006,836	-22,228	-2.16%

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

- Irrigation of Trask Park
- Painting of Harvey's bathhouse
- Construction of pickle ball courts, Main Street Park
- Lighting in bathhouses at Harvey's & Town Beach
- New Chairs at Vicky Duffy Pavilion
- Sidewalk repair at Saybrook Point
- Completed parking lot at Rt. 153 Preserve
- Repaired 92 wooded posts at Fort Saybrook
- Reduction of invasive plants on 2 acres of Preserve
- Progress of biodiversity study in the preserve
- Progress on Preserve Forest Stewardship plan
- New soccer nets for Town Park and Ferry Road

Performance Indicators

- The Pavilion had 262 rentals from Jan 2018-Dec 2018 generating \$23,200. It also houses weekly yoga, sewing, and bridge programs.

Major Objectives 2019 – 2020

- Creation of Strategic Plan for Parks & Facilities
- New Bathrooms at Saybrook Monument Park
- New slide at Harvey's Beach
- New control panel for the splash pad
- Irrigation of Maple Ave Field
- Re-blazing and trail clearing in Great Cedar
- Reduction of invasive "Mug wart," Founders park
- Re-grade parking lots at all parks
- Repaint parking lot lines at Town & Harvey's Beach
- Repair gazebo on Town Green
- Repair the seawall at Gardiner's Landing
- Repair broken structures at Trask Playground
- Add park amenities to Main Street Park
- New parking lot at end of Ingham Hill Road
- Removal of wood walkway in Preserve
- Re-boarding of bridge on red trail
- Repair earthen dam in Great Cedar
- New way finding signs at Saybrook Point
- New picnic tables at Town Park
- Rock work at Pavilion
- Painting of Town Beach Pavilion
- Park sign for Main Street Park

Parks: Vicky Duffy Pavilion

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 – Dept.	FY20 – BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
54302	Fire / security	0.00	0.00	0.00	500	500	500	500	0.00%
54308	HVAC main.	0.00	0.00	0.00	1,200	1,200	1,200	1,200	0.00%
54411	Water/sewer	1,200.00	795.00	1,200.00	1,200	1,200	1,200	0	0.00%
54423	Custodial serv.	3,100.00	4,136.00	3,500.00	3,700	3,700	3,700	200	5.71%
56210	Natural gas	1,700.00	1,539.00	1,700.00	1,700	1,700	1,700	0	0.00%
56220	Electricity	2,700.00	2,809.00	2,700.00	2,700	2,700	2,700	0	0.00%
450503 PARKS: VICKY DUFFY		8,700	9,279	9,100	11,000	11,000	11,000	1,900	20.9%

Parks: Other

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 – Dept.	FY20 – BoS	FY20 – BoF	\$ change vs FY19	% change vs FY19
54300	Repairs & maint.	0.00	0.00	4,000.00	3,000	3,000	3,000	-1,000	(25.00%)
54303	Grounds maint.	1,500.00	2,026.00	9,900.00	4,600	4,600	4,600	-5,300	(53.54%)
54411	Water/sewer	14,900.00	15,380.00	15,800.00	15,800	15,800	15,800	0	0.00%
54424	Lawn care	0.00	0.00	3,000.00	20,000	20,000	20,000	17,000	566.67%
55300	Communications	800.00	1,089.00	800.00	800	800	800	0	0.00%
56010	Supplies	10,400.00	13,694.00	10,500.00	11,000	11,000	11,000	500	4.76%
56220	Electricity	3,090.00	3,432.00	4,080.00	4,080	4,080	4,080	0	0.00%
450505 PARKS - OTHER		30,690	35,621	48,080	59,280	59,280	59,280	11,200	23.3%

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	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	2,079,774	1,886,959	2,038,885	2,173,474	2,131,591	2,131,591	92,706	4.55%
51611	Vacation Day Coverage	104,279	92,736	100,638	105,550	105,550	105,550	4,912	4.88%
51612	Additional Hours	31,166	37,924	30,093	31,439	31,439	31,439	1,346	4.47%
51613	Extra Personnel	59,260	117,340	57,218	59,778	59,778	59,778	2,560	4.47%
51614	Professional Dev.	67,525	50,007	60,641	63,376	63,376	63,376	2,735	4.51%
51615	Sick/Injured	46,146	19,164	48,930	56,126	56,126	56,126	7,196	14.71%
51616	Special Assignment	20,631	30,622	19,920	20,812	20,812	20,812	892	4.48%
51618	Holiday Replacement	29,224	17,380	42,099	39,314	39,314	39,314	-2,785	(6.62%)
52100	Group Insurance	32,699	14,382	14,810	15,079	15,079	15,079	269	1.82%
52200	FICA	194,282	198,046	190,273	202,587	200,039	200,039	9,766	5.13%
52300	Retirement Cont.	161,702	161,702	162,875	167,256	171,939	171,939	9,064	5.57%
52600	Unemployment Comp.	-	9,175	-	0	0	0	0	
52700	Workers' Comp.	-	-	-	0	0	0	0	
52800	Health Insurance	450,878	387,290	407,951	440,014	440,014	440,014	32,063	7.86%
52850	Dental Insurance	-	18,190	18,818	18,986	18,986	18,986	168	0.89%
52901	Longevity	23,200	16,900	15,800	16,200	16,200	16,200	400	2.53%
52902	Holiday Payout	35,846	21,431	55,218	62,366	62,366	62,366	7,148	12.95%
52903	Degree Stipend	9,500	7,750	9,500	9,750	9,750	9,750	250	2.63%
52904	K-9	8,089	3,140	8,288	10,017	10,017	10,017	1,729	20.86%
52905	Uniform & Cleaning	33,456	82,772	35,340	36,030	36,030	36,030	690	1.95%
54301	Building Maintenance	-	30	-	0	0	0	0	
420101 PD - FIELD SERVICE		3,387,657	3,172,940	3,317,297	3,528,154	3,488,406	3,488,406	171,109	5.16%

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.

The increase in the PD support budget is mainly attributable to the addition of one new dispatcher position (for a half year), and additional extra hours to cover a second third-shift dispatcher. Presently there is only one dispatcher on the third shift.

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 – BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	394,520	375,160	400,760	464,202	438,302	438,302	37,542	9.37%
51611	Vacation Day Coverage	47,568	41,200	47,941	55,044	52,448	52,448	4,507	9.40%
51612	Additional Hours	1,174	592	1,195	1,217	1,217	1,217	22	1.84%
51613	Extra Personnel	12,518	38,841	12,732	46,735	29,859	29,859	17,127	134.52%
51614	Professional Dev.	8,724	14,742	8,873	9,047	9,047	9,047	174	1.96%
51615	Sick/Injured	12,768	18,516	12,223	14,021	13,242	13,242	1,019	8.34%
51616	Special Assignment	1,518	4,510	1,544	1,574	1,574	1,574	30	1.94%
51617	Clerical Support	103,538	100,931	106,341	113,085	113,085	113,085	6,744	6.34%
51619	Community Service Officer	14,976	18,942	15,366	15,719	15,719	15,719	353	2.30%
51630	Overtime	-	710	-	0	0	0	0	
51631	IT Support	45,000	45,000	50,000	51,125	51,125	51,125	1,125	2.25%
51632	Custodial	39,297	40,892	45,230	46,740	46,740	46,740	1,510	3.34%
52100	Group Insurance	8,011	3,426	3,656	3,885	3,732	3,732	76	2.08%
52200	FICA	52,324	53,443	53,921	63,028	59,545	59,545	5,624	10.43%
52300	Retirement Cont.	40,153	40,153	42,693	36,049	36,049	36,049	-6,644	(15.56%)
52302	Defined Contribution	-	-	-	11,726	9,772	9,772	9,772	
52600	Unemployment Comp.	-	23	-	0	0	0	0	
52700	Workers' Comp.	-	-	-	0	0	0	0	
52800	Health Insurance	114,850	109,407	126,191	150,067	113,962	113,962	-12,229	(9.69%)
52850	Dental Insurance	-	5,145	5,585	6,410	4,653	4,653	-932	(16.69%)
52902	Holiday Payout	3,505	1,939	2,646	5,383	4,730	4,730	2,084	78.76%
52903	Degree Stipend	-	-	-	3,000	3,000	3,000	3,000	
52905	Uniform & Cleaning	8,736	2,347	10,806	12,744	12,120	12,120	1,314	12.16%
420102 PD - SUPPORT SERVICE		909,180	915,919	947,703	1,110,801	1,019,921	1,019,921	72,218	7.62%

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	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
52700	Workers' Compensation	-	-	87,727	98,706	98,706	98,706	10,979	12.51%
52900	Other Employee Benefits	1,500	1,250	1,500	1,500	1,500	1,500	0	0.00%
53020	Legal Services	7,000	12,725	7,000	7,000	7,000	7,000	0	0.00%
53070	Police Admin.	3,000	3,306	-	0	0	0	0	
53071	Selection Recruitment	-	-	2,000	2,000	2,000	2,000	0	0.00%
53072	Medical Physicals	-	-	1,000	1,000	1,000	1,000	0	0.00%
53100	Official/Admin Serv.	8,940	7,659	8,940	8,940	8,940	8,940	0	0.00%
53200	Professional Ed.	19,520	23,563	19,520	19,520	19,520	19,520	0	0.00%
53400	Other Professional	-	-	-	0	0	0	0	
53531	Chief Expenses	1,700	1,666	1,700	1,700	1,700	1,700	0	0.00%
53532	Prisoner Care	1,000	685	1,000	1,000	1,000	1,000	0	0.00%
53533	OSHA Requirements	3,800	5,578	3,800	3,800	3,800	3,800	0	0.00%
53534	First Responder Med. Equip.	8,500	15,072	9,800	9,800	9,800	9,800	0	0.00%
53535	Police Info. Tech.	36,608	54,675	36,608	36,608	36,608	36,608	0	0.00%
53536	Police Investigation	7,500	3,522	7,500	7,500	7,500	7,500	0	0.00%
54300	Repairs & Main.	15,000	(11,489)	15,000	15,000	15,000	15,000	0	0.00%
54301	Building Maintenance	29,500	58,302	30,500	30,500	30,500	30,500	0	0.00%
54302	Fire / Security	-	-	-	0	0	0	0	
54411	Water/Sewer	2,800	1,353	2,800	2,800	2,800	2,800	0	0.00%
54430	Rental of Computer	12,900	15,896	12,900	12,900	12,900	12,900	0	0.00%
55300	Communications	53,050	51,204	53,050	53,050	53,050	53,050	0	0.00%
55301	Postage	2,500	2,571	2,500	2,500	2,500	2,500	0	0.00%
56120	Admin. Supplies	9,250	13,289	9,250	9,250	9,250	9,250	0	0.00%
56210	Natural Gas	7,500	8,999	7,500	7,500	7,500	7,500	0	0.00%
56220	Electricity	50,000	52,839	50,000	50,000	50,000	50,000	0	0.00%
56260	Fuel	60,000	-	60,000	50,000	40,000	40,000	-20,000	(33.33%)
56900	Other Supplies	15,500	30,133	15,500	15,500	15,500	15,500	0	0.00%
57320	Vehicles	-	-	-	0	0	0	0	
57340	Technology - Related	10,000	15,033	10,000	10,000	10,000	10,000	0	0.00%
57390	Other Equipment	89,804	89,804	89,804	89,804	89,804	89,804	0	0.00%
420103 PD GENERAL EXPENSE		456,872	457,635	546,899	547,878	537,878	537,878	-9,021	-1.65%

PD – Animal Control

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

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
56120	Admin. Supplies	25,000	25,110	25,000	25,000	25,000	25,000	0	0.00%
421500 ANIMAL CONTROL		25,000	25,110	25,000	25,000	25,000	25,000	0	0.00%

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	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	34,666	8,451	34,666	36,292	36,292	36,292	1,626	4.69%
51630	Overtime	-	17,228	-	0	0	0	0	
52200	Employer Share Social Sec.	2,712	394	2,652	2,776	2,776	2,776	124	4.68%
52700	Workers' Compensation	-	-	568	568	568	568	0	0.00%
52800	Health Insurance	-	-	-	0	0	0	0	
52850	Dental Insurance	-	-	-	0	0	0	0	
54010	Purchased Property Ser.	3,450	3,200	3,450	3,450	3,450	3,450	0	0.00%
54300	Repairs & Maintenance	9,000	13,508	9,000	9,000	9,000	9,000	0	0.00%
56260	Fuel	7,022	1,893	7,022	7,022	7,022	7,022	0	0.00%
57320	Vehicles	-	-	-	0	0	0	0	
421700 MARINE PATROL		56,850	44,674	57,358	59,108	59,108	59,108	1,750	3.05%

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	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	11,604	11,523	12,156	12,060	12,060	12,060	-96	(0.79%)
52200	Employer Share Social Sec.	888	-	930	923	923	923	-7	(0.80%)
52700	Workers' Compensation	-	-	598	0	0	0	-598	(100.00%)
53010	Purchased Professional Ser.	73,000	63,511	73,000	73,000	73,000	73,000	0	0.00%
53100	Official/Admin. Services	1,900	-	1,900	1,900	1,900	1,900	0	0.00%
53200	Professional Educational	500	-	500	500	500	500	0	0.00%
53900	Other Purchased Profess.	-	-	-	0	0	0	0	
54320	Technology Related Repair	24,000	28,144	24,000	24,000	24,000	24,000	0	0.00%
55300	Communications	40,000	37,773	40,000	40,000	40,000	40,000	0	0.00%
55301	Postage	-	-	-	0	0	0	0	
56010	Supplies	1,850	3,488	1,850	1,850	1,850	1,850	0	0.00%
56100	General Supplies	50	-	50	50	50	50	0	0.00%
56120	Admin. Supplies	33,381	34,361	33,381	33,381	33,381	33,381	0	0.00%
56220	Electricity	8,225	8,741	8,225	8,225	8,225	8,225	0	0.00%
56230	Bottled Gas	7,000	8,310	7,000	7,000	7,000	7,000	0	0.00%
56400	Books & Periodicals	150	-	150	150	150	150	0	0.00%
58100	Dues & Fees	465	240	465	465	465	465	0	0.00%
422300 EMERGENCY MANGEMENT		203,013	196,091	204,205	203,504	203,503	203,503	-702	-0.34%

Public Works Department

General Description of Department: The public works department is responsible for the maintenance of 72 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

- Drainage on Fox Hill Road
- Rebuilding of the baseball field at Trask Park
- Hot-in-place recycling (paving) on Essex Road
- Cold-in-place recycling (paving) on River Street and Cricket Court
- Chip Seal (paving) YFS parking lot, Pheasant Hill, Wild Apple Lane
- Work on Mill Pond Road dam
- Tree work at various locations

Major Objectives 2019 – 2020

Continuing to maintain the roads, streets, highways and other public work projects.

PW Administration

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	576,126	568,780	595,020	596,289	594,013	594,013	-1,007	(0.17%)
51630	Overtime	-	-	-	0	0	0	0	
51900	Other Salaries	-	-	-	0	0	0	0	
52100	Group Insurance	5,089	2,997	4,275	3,655	3,655	3,655	-620	(14.50%)
52200	FICA	44,074	44,679	45,568	46,755	46,755	46,755	1,187	2.60%
52300	Retirement Cont.	45,486	45,486	49,302	50,577	50,577	50,577	1,275	2.59%
52700	Workers' Comp	-	(10)	53,014	44,388	44,388	44,388	-8,626	(16.27%)
52800	Health Insurance	193,939	189,694	211,734	214,518	214,518	214,518	2,784	1.31%
52850	Dental Insurance	-	10,003	10,057	11,208	11,208	11,208	1,151	11.44%
53040	Nursing Services	500	1,452	500	500	500	500	0	0.00%
53070	Other Benefits	1,000	1,110	1,000	1,000	1,000	1,000	0	0.00%
53200	Professional Ed.	7,600	6,250	7,600	7,600	7,600	7,600	0	0.00%
54010	Property Service	35,000	33,509	35,000	35,000	35,000	35,000	0	0.00%
54300	Repairs & Maint.	8,000	17,523	8,000	8,000	8,000	8,000	0	0.00%
54302	Fire / Security	-	-	-	0	0	0	0	
54308	HVAC Maint.	-	-	1,960	1,960	1,960	1,960	0	0.00%
54400	Rentals	12,900	17,505	12,900	12,900	12,900	12,900	0	0.00%
55300	Communication	9,000	8,487	9,000	9,000	9,000	9,000	0	0.00%
55301	Postage	360	-	360	360	360	360	0	0.00%
55800	Travel	3,500	2,645	3,500	3,500	3,500	3,500	0	0.00%
56100	General Supplies	400	353	400	400	400	400	0	0.00%
56120	Admin. Supplies	-	289	-	0	0	0	0	
56220	Electricity	6,800	6,945	6,800	6,800	6,800	6,800	0	0.00%
56240	Oil	6,000	3,195	6,000	6,000	6,000	6,000	0	0.00%
430100 PW ADMIN		955,774	960,892	1,061,990	1,060,410	1,058,134	1,058,134	-3,856	-0.36%

PW Highway and Streets

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51630	Overtime	30,000	19,344	30,000	20,000	20,000	20,000	-10,000	(33.33%)
52100	Group Insurance	-	125	-	0	0	0	0	
52200	FICA	-	319	-	0	0	0	0	
52700	Workers' Comp.	-	10	-	0	0	0	0	
52800	Health Insurance	-	1,066	-	0	0	0	0	
52850	Dental Insurance	-	58	-	0	0	0	0	
53010	Purchased Service	1,000	10,837	1,000	1,000	1,000	1,000	0	0.00%
53530	Police Services	3,500	6,092	7,500	12,000	12,000	12,000	4,500	60.00%
54011	Tree Trim & Removal	15,000	15,000	15,000	15,000	15,000	15,000	0	0.00%
54012	Catch Basin Cleaning	10,000	10,676	10,000	10,000	10,000	10,000	0	0.00%
54300	Repairs & Maintenance	3,000	3,050	3,000	3,000	3,000	3,000	0	0.00%
54303	Grounds Maintenance	7,500	-	7,500	7,500	7,500	7,500	0	0.00%
54311	Road Maintenance	90,000	100,651	90,000	100,000	100,000	100,000	10,000	11.11%
56011	Street Line Stripes	10,000	-	10,000	10,000	10,000	10,000	0	0.00%
56012	Street Signs	5,000	18,579	6,000	6,000	6,000	6,000	0	0.00%
56120	Admin. Supplies	1,800	1,318	1,800	1,800	1,800	1,800	0	0.00%
57010	Property	-	-	-	0	0	0	0	
57400	Infrastructure	375,000	372,729	375,000	375,000	375,000	375,000	0	0.00%
430300 PW HIGHWAY AND STREET		551,800	559,854	556,800	561,300	561,300	561,300	4,500	0.81%

PW Snow and Ice

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51630	Overtime	16,000	31,770	16,000	26,000	26,000	26,000	10,000	62.50%
54103	Snow Plowing / Sanding	35,000	30,960	35,000	40,000	40,000	40,000	5,000	14.29%
56300	Food	5,000	3,024	5,000	5,000	5,000	5,000	0	0.00%
430700 PW SNOW AND ICE		56,000	65,754	56,000	71,000	71,000	71,000	15,000	26.79%

PW Vehicle Equipment & Maintenance

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
54300	Repairs & Maint.	37,500	53,510	40,000	40,000	40,000	40,000	0	0.00%
54320	Technology Repair	1,000	182	1,000	1,000	1,000	1,000	0	0.00%
56260	Fuel	45,000	31,958	40,000	40,000	40,000	40,000	0	0.00%
431300 PW VEHICLE/EQUIP		83,500	85,650	81,000	81,000	81,000	81,000	0	0%

Engineering Budget

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
53010	Purchased Professional Ser.	80,000	80,333	80,000	80,000	80,000	80,000	0	0.00%
430500 ENGINEERING		80,000	80,333	80,000	80,000	80,000	80,000	0	0.00%

Street Lighting Budget

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
54300	Repairs & Maintenance	-	-	20,000	20,000	20,000	20,000	0	0.00%
56220	Electricity	152,000	89,264	78,000	78,000	78,000	78,000	0	0.00%
58300	Debt-Related Expenditures	-	55,619	56,000	56,000	56,000	56,000	0	0.00%
431100 STREET LIGHTING		152,000	144,883	154,000	154,000	154,000	154,000	0	0.00%

Tree Warden

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

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	6,000	6,000	6,000	7,500	7,500	7,500	1,500	25.00%
52200	Employer Share Social Sec.	459	459	459	459	459	459	0	0.00%
54424	Lawn Care	16,000	13,750	16,000	30,000	30,000	30,000	14,000	87.50%
56900	Other Supplies	4,000	6,250	4,000	4,000	4,000	4,000	0	0.00%
421100 TREE WARDEN		26,459	26,459	26,459	41,959	41,959	41,959	15,500	58.58%

Waste Collection Budget

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
53010	Purchased Professional Ser.	24,990	27,073	24,990	24,990	24,990	24,990	0	0.00%
431700 WASTE COLLECTION		24,990	27,073	24,990	24,990	24,990	24,990	0	0.00%

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	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
54411	Water/Sewer	540,000	558,565	577,000	592,000	599,000	599,000	22,000	3.81%
432900 WATER HYDRANT		540,000	558,565	577,000	592,000	599,000	599,000	22,000	3.81%

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

- New flooring/carpet in the recreation center
- New lights in the gymnasium
- Painted mini golf structures
- Re-carpeted 3 holes at mini golf
- New sidewalk in front of Park and Recreation
- Resurface Vin Baker courts
- New lights, Vin Baker courts
- Total building usage up 24% year over year (y/o/y)

Major Objectives 2019 – 2020

- Re-carpet 6 mini golf holes
- New fencing around tennis courts
- New surface on tennis courts
- Repair entryways of gymnasium
- Reseal mini golf sidewalks
- New P&R parking lot lighting

Performance Indicators

- Annual Track usage: 7,000
- Annual gym usage: 2,800, up 2,000 uses y/o/y
- Mini golf: 32,000 rounds played
- Teen Center: more than 8,800 visits
- Offered 303 recreation programs
- Mini gold revenue: \$163,351 for the General Fund

Recreation: Mini Golf

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51620	Part Time/Seasonal	40,000	42,971	40,000	40,000	40,000	40,000	0	0.00%
52100	Group Insurance	-	-	-	0	0	0	0	
52200	FICA	3,060	2,728	3,060	3,100	3,100	3,100	40	1.31%
52700	Workers' Compensation	-	-	13	1,464	1,464	1,464	1,451	11,161.54%
52800	Health Insurance	-	-	-	0	0	0	0	
52850	Dental Insurance	-	-	-	0	0	0	0	
54010	Purchased Property Serv.	900	2,003	900	1,000	1,000	1,000	100	11.11%
54200	Cleaning Services	200	112	-	0	0	0	0	
54300	Repairs & Maintenance	5,575	5,632	5,800	6,000	6,000	6,000	200	3.45%
54301	Building Maintenance	1,000	1,188	1,000	1,000	1,000	1,000	0	0.00%
54303	Grounds Maintenance	300	504	300	300	300	300	0	0.00%
54310	Non-Technology Related	6,650	6,511	6,650	6,650	6,650	6,650	0	0.00%
54423	Custodial Services	-	-	-	0	0	0	0	
54424	Lawn Care	500	365	500	500	500	500	0	0.00%
55300	Communications	400	461	400	400	400	400	0	0.00%
55500	Printing & Binding	1,000	1,065	1,000	1,200	1,200	1,200	200	20.00%
55800	Travel Reimbursement	500	481	500	500	500	500	0	0.00%
56100	General Supplies	500	500	500	500	500	500	0	0.00%
56220	Electricity	2,500	2,204	2,500	2,500	2,500	2,500	0	0.00%
56900	Other Supplies	400	396	400	400	400	400	0	0.00%
450302 RECREATION MINI GOLF		63,485	67,121	63,523	65,514	65,514	65,514	1,991	3.13%

Recreation Budget

The recreation budget increase of \$32 thousand is a result of normal salary increases plus an additional \$10 thousand to provide for the upkeep of various recreational venues.

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	241,375	234,701	253,183	260,869	260,118	260,118	6,935	2.74%
51612	Additional Hours	-	210	-	0	0	0	0	
51620	Part Time/Seasonal	9,500	13,439	9,500	9,500	9,500	9,500	0	0.00%
51621	Lifeguards/Instructors	31,000	32,071	31,000	31,000	31,000	31,000	0	0.00%
51622	P&R Supervisor	800	767	800	800	800	800	0	0.00%
51623	Facility Attendants	22,000	25,025	23,000	23,000	23,000	23,000	0	0.00%
51624	Youth Center Super	15,000	15,233	15,000	15,000	15,000	15,000	0	0.00%
51625	P&R Gym Super	16,000	12,928	16,000	16,000	16,000	16,000	0	0.00%
51626	P&R Building Super	14,000	12,074	14,000	14,000	14,000	14,000	0	0.00%
51627	P&R Office Coverage	11,500	16,548	11,500	11,500	11,500	11,500	0	0.00%
51630	Overtime	1,000	1,279	1,000	1,000	1,000	1,000	0	0.00%
51900	Other Salaries	4,000	1,561	4,000	4,000	4,000	4,000	0	0.00%
52100	Group Insurance	2,212	1,173	1,524	1,352	1,352	1,352	-172	(11.29%)
52200	FICA	28,012	28,145	28,993	29,717	29,717	29,717	724	2.50%
52300	Retirement Cont.	19,745	19,746	19,003	16,318	16,318	16,318	-2,685	(14.13%)
52302	Defined Contribution	-	-	2,200	4,855	4,855	4,855	2,655	120.68%
52700	Workers' Comp	-	-	11,317	14,217	14,217	14,217	2,900	25.63%
52800	Health Insurance	39,738	42,656	61,076	72,239	72,239	72,239	11,163	18.28%
52850	Dental Insurance	-	2,987	3,008	3,391	3,391	3,391	383	12.73%
52900	Other Employee Ben.	500	-	100	100	100	100	0	0.00%
52901	Longevity	-	-	-	0	0	0	0	
52906	Immunization Shots	100	-	100	100	100	100	0	0.00%
53200	Professional Ed.	800	1,034	1,000	1,200	1,200	1,200	200	20.00%
53300	Professional/Tech	800	1,020	800	800	800	800	0	0.00%
53400	Other Professional	1,500	1,910	1,500	1,500	1,500	1,500	0	0.00%
53900	Other Purchased	2,000	1,994	2,000	2,000	2,000	2,000	0	0.00%
54010	Property Service	6,000	4,607	6,000	2,600	2,600	2,600	-3,400	(56.67%)
54102	Septic Cleaning/Haul	325	245	500	2,175	2,175	2,175	1,675	335.00%
54300	Repairs & Main.	3,000	2,038	3,000	3,000	3,000	3,000	0	0.00%
54301	Building Maintenance	4,300	3,854	4,300	5,000	5,000	5,000	700	16.28%
54302	Fire / Security	-	-	-	0	0	0	0	
54303	Grounds Maintenance	-	409	-	0	0	0	0	
54308	HVAC Maintenance	-	-	1,200	0	0	0	-1,200	(100.00%)
54310	Non-Technology	400	836	400	400	400	400	0	0.00%
54420	Rental of Equipment	2,000	3,216	2,500	4,500	4,500	4,500	2,000	80.00%
55300	Communications	720	720	720	720	720	720	0	0.00%
55301	Postage	500	98	500	500	500	500	0	0.00%
55500	Printing & Binding	1,200	1,575	1,500	1,500	1,500	1,500	0	0.00%
55800	Travel	1,500	1,078	1,500	1,500	1,500	1,500	0	0.00%
56010	Supplies	-	-	-	0	0	0	0	
56100	General Supplies	2,400	3,203	2,400	2,400	2,400	2,400	0	0.00%
56122	Ballfield Upgrade	9,200	12,573	8,000	8,000	8,000	8,000	0	0.00%
56123	Game Supplies	-	-	1,200	1,200	1,200	1,200	0	0.00%
57500	Capital Expenditure	-	-	-	10,000	10,000	10,000	10,000	
450301	RECREATION	493,127	500,953	545,324	577,953	577,202	577,202	31,878	5.85%

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	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ Change vs FY19	% Change vs FY19
51610	Regular Employees	22,500	21,930	22,500	22,500	22,500	22,500	0	0.00%
51620	Part Time/Seasonal Employ.	-	-	-	0	0	0	0	
52200	Employer Share Social Sec.	1,721	1,500	1,721	1,721	1,721	1,721	0	0.02%
52700	Workers' Compensation	-	-	8	61	61	61	53	659.50%
53100	Official/Admin. Services	19,400	13,391	20,000	20,000	20,000	20,000	0	0.00%
53200	Professional Educational	2,500	2,325	1,200	1,200	1,200	1,200	0	0.00%
53410	Audit/Accounting Services	1,000	-	1,000	1,000	1,000	1,000	0	0.00%
54300	Repairs & Maintenance	2,000	1,200	2,000	2,000	2,000	2,000	0	0.00%
54423	Custodial Services	1,000	-	1,000	1,000	1,000	1,000	0	0.00%
55300	Communications	1,800	1,310	1,500	1,500	1,500	1,500	0	0.00%
55301	Postage	950	603	950	950	950	950	0	0.00%
55500	Printing & Binding	250	353	250	250	250	250	0	0.00%
55800	Travel Reimbursement	450	193	450	450	450	450	0	0.00%
56100	General Supplies	800	16	800	800	800	800	0	0.00%
56120	Admin. Supplies	9,000	2,060	9,000	9,000	9,000	9,000	0	0.00%
56430	Periodicals	4,000	3,446	4,000	4,000	4,000	4,000	0	0.00%
56500	Supplies - Technology Rel.	3,500	3,395	3,500	3,500	3,500	3,500	0	0.00%
414900	REGISTRAR OF VOTERS	70,871	51,722	69,879	69,932	69,932	69,932	53	0.08%

Selectman Department

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

Accomplishments

- Managed FY18 budget and generated a surplus of close to a million
- Poured sidewalks on Old Boston Post Road and College Street
- Built Main Street Park and developed three pickle ball courts utilizing a \$500 thousand grant
- Completed No. Main Street road by utilizing grant funds of \$1.3 million
- Renovated the Chamber building roof

Major Objectives 2019 – 2020

- Build sidewalk on Route 1 with grant funds
- Renovate the columns of the Kate
- Implement recommendations from Police study and Park & Rec strategic plan
- Work on upgrading the Transfer Station
- Review human resource structure and modify employee handbook and other policies
- Participated on several statewide committees to make Old Saybrook's voice heard

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	283,682	279,588	280,650	287,180	286,144	286,144	5,494	1.96%
51611	Vacation Day Coverage	-	-	2,100	2,100	2,100	2,100	0	0.00%
51630	Overtime	-	-	-	0	0	0	0	
52100	Group Insurance	3,411	1,863	2,121	1,996	1,996	1,996	-125	(5.91%)
52200	Employer Share Social Sec.	21,702	21,764	21,969	22,356	22,356	22,356	387	1.76%
52300	Retirement Contributions	21,239	21,175	22,539	23,065	23,065	23,065	526	2.33%
52302	Defined Contribution Er.	-	-	-	0	0	0	0	
52700	Workers' Compensation	-	-	93	777	777	777	684	735.32%
52800	Health Insurance	39,738	39,786	42,052	37,022	37,022	37,022	-5,030	(11.96%)
52850	Dental Insurance	-	1,534	1,534	1,547	1,547	1,547	13	0.85%
53200	Professional Educational	2,000	2,246	2,000	2,000	2,000	2,000	0	0.00%
53900	Other Purchased Profess.	8,500	7,110	8,500	8,500	8,500	8,500	0	0.00%
55300	Communications	800	755	800	800	800	800	0	0.00%
55301	Postage	1,200	1,072	1,200	1,200	1,200	1,200	0	0.00%
55400	Advertising	3,800	1,562	4,100	4,100	4,100	4,100	0	0.00%
56100	General Supplies	3,200	5,972	1,700	1,700	1,700	1,700	0	0.00%
58100	Dues & Fees	325	79	325	325	325	325	0	0.00%
411100 SELECTMEN		389,597	384,506	391,683	394,668	393,632	393,632	1,949	0.50%

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 combining Social Services programs and providers here locally to assist clients and decrease demand on dept. individual hours
- Sponsored medical, dental and hygiene programs to increase prevention of more costly and deleterious health problems, including dental clinics and flu clinics
- Provided Certified Assistants for Access Health and provided local access to HUSKY and other health insurance
- Certified for the State Energy Assistance program, Operation Fuel, and Eversource, offered intake site; administered local HEAT program
- Administered Warm the Children, Holiday Giving, Back to School, and other seasonal local programs
- Provided application help for SNAP food programs, TANF Temporary Assistance to Needy Families, MSP Medicare Savings Program and 33 other State-assisted programs through DSS and ConneCT

Major Objectives 2019 – 2020

- Increase multicultural competency
- Continue Social Services Help Days and increase state and community action agency participation to defray Town assistance
- Continue to provide a local intake site by maintaining state certifications and trainings to administer CRT heat, AHCT medical, HUSKY, SNAP, MSP, TANF, and other 33 programs available to town residents.
- Continue to work with local community, church and civic groups to provide programs and increase grant funding for local initiatives

Performance Indicators

- Multicultural competencies will be increased; forms will be translated and available in Spanish, and basic Spanish speaking skills for services will be achieved.
- Social Services Help Days will continue to help more than 100 families each month, keeping local individual hours down while still providing efficient services to more than 1,000 clients without the need to increase hours or general assistance from the Town.

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	69,333	66,964	70,676	72,814	72,537	72,537	1,861	2.63%
51630	Overtime	700	334	700	700	700	700	0	0.00%
51900	Other Salaries	-	-	-	0	0	0	0	
52100	Group Insurance	444	291	444	359	359	359	-85	(19.14%)
52200	Employer Share Social Sec	5,304	5,184	5,407	5,570	5,570	5,570	163	3.01%
52300	Retirement Contributions	4,606	4,606	4,966	5,123	5,123	5,123	157	3.16%
52700	Workers' Compensation	-	-	3,159	3,437	3,437	3,437	278	8.80%
52800	Health Insurance	9,993	9,810	10,375	11,015	11,015	11,015	640	6.17%
52850	Dental Insurance	-	436	436	438	438	438	2	0.54%
55300	Communications	960	960	1,039	1,039	1,039	1,039	0	0.00%
55301	Postage	490	354	490	390	390	390	-100	(20.41%)
55510	Photocopy Costs	84	217	135	235	235	235	100	74.07%
55800	Travel Reimbursement	862	849	878	878	878	878	0	0.00%
56100	General Supplies	1,100	1,048	1,100	1,100	1,100	1,100	0	0.00%
56210	Natural Gas	485	425	486	486	486	486	0	0.00%
56220	Electricity	725	561	725	725	725	725	0	0.00%
56240	Oil	-	-	-	0	0	0	0	
56900	Other Supplies	11,000	11,000	11,000	11,000	11,000	11,000	0	0.00%
58100	Dues & Fees	800	455	800	800	800	800	0	0.00%
442700 SOCIAL SRVS		106,886	103,494	112,816	116,109	115,832	115,832	3,017	2.67%

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	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	114,780	115,572	118,849	122,502	122,034	122,034	3,185	2.68%
51630	Overtime	400	(81)	400	600	600	600	200	50.00%
51900	Other Salaries	2,500	668	2,500	2,000	2,000	2,000	-500	(20.00%)
52100	Group Insurance	1,590	805	841	870	870	870	29	3.45%
52200	Employer Share Social Sec.	8,781	8,748	9,409	9,555	9,555	9,555	146	1.55%
52300	Retirement Contributions	9,469	9,469	10,102	10,413	10,413	10,413	311	3.08%
52700	Workers' Compensation	-	-	39	329	329	329	290	743.59%
52800	Health Insurance	11,993	20,512	29,985	33,862	33,862	33,862	3,877	12.93%
52850	Dental Insurance	-	1,004	1,534	1,547	1,547	1,547	13	0.85%
53010	Purchased Professional Ser.	16,088	14,733	15,600	16,300	16,300	16,300	700	4.49%
53400	Other Professional Ser.	250	250	250	250	250	250	0	0.00%
55301	Postage	14,500	13,590	14,500	14,500	14,500	14,500	0	0.00%
55400	Advertising	550	667	550	625	625	625	75	13.64%
56100	General Supplies	500	166	500	500	500	500	0	0.00%
58100	Dues & Fees	500	595	500	500	500	500	0	0.00%
413500	TAX COLLECTOR	181,901	186,698	205,559	214,353	213,885	213,885	8,325	4.05%

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. 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	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
54010	Purchased Property Ser.	7,000	-	-	0	0	0	0	
54102	Septic Cleaning/Haul	600	700	600	600	600	600	0	0.00%
54300	Repairs & Maintenance	13,000	28,446	8,000	10,000	10,000	10,000	2,000	25.00%
54301	Building Maintenance	4,000	5,976	4,000	4,000	4,000	4,000	0	0.00%
54302	Fire / Security Maint.	-	-	-	0	0	0	0	
54308	HVAC Maintenance	-	-	6,520	10,200	10,200	10,200	3,680	56.44%
54411	Water/Sewer	1,000	1,675	1,000	1,700	1,700	1,700	700	70.00%
56210	Natural Gas	7,000	6,379	8,000	8,000	8,000	8,000	0	0.00%
56220	Electricity	33,000	28,657	33,000	30,000	30,000	30,000	-3,000	(9.09%)
451100 THE KATE		65,600	71,833	61,120	64,500	64,500	64,500	3,380	5.53%

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 FY18: \$476,897

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	155,016	155,354	160,894	165,859	165,226	165,226	4,332	2.69%
51630	Overtime	1,000	-	1,000	1,000	1,000	1,000	0	0.00%
52100	Group Insurance	1,652	834	1,011	897	897	897	-114	(11.28%)
52200	Employer Share Social Sec.	11,859	12,003	12,551	12,724	12,724	12,724	173	1.38%
52300	Retirement Contributions	12,789	12,789	13,676	14,098	14,098	14,098	422	3.09%
52700	Workers' Compensation	-	-	53	446	446	446	393	742.13%
52800	Health Insurance	19,986	19,016	20,275	21,821	21,821	21,821	1,546	7.63%
52850	Dental Insurance	-	867	867	877	877	877	10	1.12%
53010	Purchased Professional Ser.	36,500	27,760	34,000	34,000	34,000	34,000	0	0.00%
55301	Postage	2,300	490	2,300	2,300	2,300	2,300	0	0.00%
56010	Supplies	1,000	439	1,000	1,000	1,000	1,000	0	0.00%
56100	General Supplies	600	-	600	600	600	600	0	0.00%
56900	Other Supplies	500	485	500	500	500	500	0	0.00%
58100	Dues & Fees	800	590	800	800	800	800	0	0.00%
414701 TOWN CLERK		244,002	230,627	249,527	256,922	256,289	256,289	6,762	2.71%

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
55301	Postage	300	-	300	300	300	300	0	0.00%
56010	Supplies	300	668	300	300	300	300	0	0.00%
56100	General Supplies	250	-	250	250	250	250	0	0.00%
56900	Other Supplies	500	50	500	500	500	500	0	0.00%
414702 VITAL STATISTICS		1,350	718	1,350	1,350	1,350	1,350	0	0.00%

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.

The increase in the TH budget is a transfer of expenses from the Assessor and Building department budget. Two new part-time TH AA's (46 hours) replaced one 35 hour full-time Assessor position, and their salaries are included in the TH budget. Also \$10 thousand was moved from the Building budget to the TH budget to allow for professional coverage of TH employees.

Overall, there are now four part-time TH AA's that provide 106 hours via the elimination of two full-time 35-hour positions with benefits. TH AA's work for various departments. Their work totals 36 more hours per week under this reorganization, and they do not receive health benefits, thereby decreasing the overall expense to the Town while increasing productivity.

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 – BoS	FY20 – BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	72,545	72,557	147,677	222,242	231,394	231,394	83,717	56.69%
51630	Overtime	-	-	-	10,000	10,000	10,000	10,000	
52100	Group Insurance	444	269	444	322	322	322	-122	(27.48%)
52200	Employer Share Social Sec.	5,550	5,261	11,297	17,750	17,750	17,750	6,453	57.12%
52300	Retirement Contributions	4,129	4,129	1,637	8,150	8,150	8,150	6,513	397.86%
52302	Defined Contribution	-	-	5,000	8,211	8,211	8,211	3,211	64.21%
52700	Workers' Compensation	-	-	4,108	3,502	3,502	3,502	-606	(14.75%)
52800	Health Insurance	27,745	27,320	28,940	34,194	34,194	34,194	5,254	18.15%
52850	Dental Insurance	-	1,469	1,469	1,477	1,477	1,477	8	0.51%
52900	Other Employee Benefits	800	-	300	300	300	300	0	0.00%
53010	Purchased Professional Ser.	-	24	-	0	0	0	0	
54100	Utility Services	-	-	-	0	0	0	0	
54102	Septic Cleaning/Haul	300	-	300	300	300	300	0	0.00%
54300	Repairs & Maintenance	21,000	18,982	4,000	4,000	4,000	4,000	0	0.00%
54301	Building Maintenance	18,000	9,916	21,000	21,000	21,000	21,000	0	0.00%
54302	Fire / Security Mainten.	-	-	-	0	0	0	0	
54308	HVAC Maintenance	-	20,504	10,000	20,500	20,500	20,500	10,500	105.00%
54400	Rentals	-	1,190	500	500	500	500	0	0.00%
56010	Supplies	17,000	15,759	16,420	16,420	16,420	16,420	0	0.00%
56100	General Supplies	4,000	3,543	4,000	4,000	4,000	4,000	0	0.00%
56210	Natural Gas	20,000	19,190	15,000	16,000	16,000	16,000	1,000	6.67%
56220	Electricity	60,000	61,773	65,000	70,000	70,000	70,000	5,000	7.69%
57300	Equipment	-	-	-	0	0	0	0	
419900 TOWN HALL		251,513	261,886	337,092	458,868	468,019	468,019	130,927	38.84%

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.

Major Objective 2019-2020

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

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	158,623	161,380	167,198	182,948	182,948	182,948	15,750	9.42%
51630	Overtime	11,000	1,020	11,000	6,000	6,000	6,000	-5,000	(45.45%)
52100	Group Insurance	444	316	444	408	408	408	-36	(8.11%)
52200	FICA	12,135	12,770	12,791	13,310	13,310	13,310	519	4.06%
52300	Retirement Cont.	11,933	11,933	12,991	12,991	12,991	12,991	0	0.00%
52700	Workers' Compensation	-	-	14,379	11,154	11,154	11,154	-3,225	(22.43%)
52800	Health Insurance	9,993	9,810	10,375	11,561	11,561	11,561	1,186	11.43%
52850	Dental Insurance	-	436	436	438	438	438	2	0.54%
53010	Purchased Prof. Ser.	200	-	200	200	200	200	0	0.00%
54101	Refuse Removal	-	-	-	0	0	0	0	
54300	Repairs & Maintenance	20,000	36,472	20,000	20,000	20,000	20,000	0	0.00%
54301	Building Maintenance	5,000	7,217	5,000	5,000	5,000	5,000	0	0.00%
54302	Fire / Security Maint.	-	-	-	0	0	0	0	
54308	HVAC Maintenance	-	-	-	0	0	0	0	
54310	Non-Technology Related	30,000	9,880	30,000	30,000	30,000	30,000	0	0.00%
54400	Rentals	5,600	5,273	5,600	5,600	5,600	5,600	0	0.00%
55300	Communications	1,100	2,201	1,100	1,100	1,100	1,100	0	0.00%
56010	Supplies	1,800	460	1,800	1,800	1,800	1,800	0	0.00%
56220	Electricity	6,000	6,443	6,000	6,000	6,000	6,000	0	0.00%
56260	Fuel	-	2,777	-	0	0	0	0	
56290	Other	7,000	772	7,000	7,000	7,000	7,000	0	0.00%
57310	Machinery	4,500	269	4,500	4,500	4,500	4,500	0	0.00%
57320	Vehicles	-	-	-	0	0	0	0	
57390	Other Equipment	-	-	-	0	0	0	0	
840100 TRANSFER STATION OPERATION		285,328	269,429	310,814	320,010	320,010	320,010	9,196	2.96%

TS Waste Transport/ Disposal

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
54101	Refuse Removal	215,900	193,136	215,900	215,900	215,900	215,900	0	0.00%
54310	Non-Technology Related	-	-	-	0	0	0	0	
54421	Disposal - Bulky Waste	115,000	87,496	115,000	115,000	115,000	115,000	0	0.00%
54422	Snow Plowing	5,000	-	5,000	5,000	5,000	5,000	0	0.00%
54423	Custodial Services	-	-	-	0	0	0	0	
54425	Disposal - Tire	-	2,037	-	0	0	0	0	
840300 TS WASTE TRANSPORT/ DISPO		335,900	282,669	335,900	335,900	335,900	335,900	0	0.00%

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.

Accomplishments

- The Town of Old Saybrook remains in excellent financial condition.
- The new mill rate for the 2018/2019 fiscal year was established at 19.60, a reduction in taxes from the previous fiscal year and still one of the lowest mill rates in the State of Connecticut.
- The Town’s long-term bonded debt remains low and will be continuing to go down for the foreseeable future.

Major Objectives 2019 – 2020

- To meet the service and infrastructure needs of the Town’s citizens while increasing town equity, limiting debt, and keeping tax rates as low as possible.

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	8,000	8,154	8,000	8,000	8,000	8,000	0	0.00%
52200	Employer Share Social Sec.	612	225	612	612	612	612	0	0.00%
52700	Workers’ Compensation	-	-	1	22	22	22	21	2,060.00%
53010	Purchased Professional Ser.	-	-	-	0	0	0	0	
56010	Supplies	-	-	-	0	0	0	0	
413700	TREASURER	8,612	8,379	8,613	8,634	8,634	8,634	21	0.24%

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. The WPCA will continue to monitor and manage sewage disposal systems Town-wide, maintain the pump-out program database, and protect the Town's interests through the approval of permanent maintenance agreements associated with individual and community sewage systems.

The WPCA budget is down \$23 thousand due to the reduction in hours of certain employees and an overall reduction in expenses. This is a reflection of the winding down of phase two of the septic project.

Accomplishments

- Coordinated and completed Waste Water Management Program construction obligations.
- Completed septic system upgrades in the Cornfield Point area bringing the Phase II total to 417 residences.
- Participated in and completed a major engineering study to develop information for Phase III Planning.
- Benefit Assessed properties were completed.
- Managed the Town of Old Saybrook Pump-Out Program.
- Responded to resident inquiries and issues.
- Updated the WPCA website and generated documents for public communications.
- Managed several Town WPCA Community Sewerage System Maintenance Agreements.

Major Objectives 2019 – 2020

- Program planning and development for Phase III (Community System/Other Program Obligations).
- Finish lawn and other property restorations for properties upgraded in Phase II.
- Resident support of septic program
- Manage the Old Saybrook Pump-Out Program.
- Continue with all benefit assessment functions.

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	167,570	153,520	171,965	166,074	165,440	165,440	-6,525	(3.79%)
52100	Group Insurance	1,794	391	527	419	419	419	-108	(20.52%)
52200	Employer Share Social Sec.	18,250	11,726	13,257	13,154	13,154	13,154	-103	(0.78%)
52300	Retirement Contributions	19,187	19,187	17,866	17,168	17,168	17,168	-698	(3.91%)
52700	Workers' Compensation	-	-	2,371	448	448	448	-1,923	(81.11%)
52800	Health Insurance	21,986	6,963	7,379	6,867	6,867	6,867	-512	(6.94%)
52850	Dental Insurance	-	279	278	283	283	283	5	1.86%
53020	Legal Services	14,000	8,578	14,000	14,000	14,000	14,000	0	0.00%
53200	Professional Educational	2,500	305	1,500	1,000	1,000	1,000	-500	(33.33%)
53400	Other Professional Service	20,000	13,132	15,000	15,000	15,000	15,000	0	0.00%
53500	Technical Services	2,000	2,050	2,000	2,050	2,050	2,050	50	2.50%
54300	Repairs & Maintenance	23,500	14,910	17,100	17,100	17,100	17,100	0	0.00%
55301	Postage	4,000	1,111	7,500	2,500	2,500	2,500	-5,000	(66.67%)
55400	Advertising	3,500	458	3,500	1,500	1,500	1,500	-2,000	(57.14%)
55800	Travel Reimbursement	2,000	486	2,000	750	750	750	-1,250	(62.50%)
55990	Other - Other Purchased Ser.	1,500	643	5,000	2,500	2,500	2,500	-2,500	(50.00%)
56010	Supplies	10,000	6,992	4,600	4,600	4,600	4,600	0	0.00%
56100	General Supplies	4,500	6,216	4,500	2,500	2,500	2,500	-2,000	(44.44%)
56260	Fuel	9,500	4,534	4,750	3,000	3,000	3,000	-1,750	(36.84%)
56900	Other Supplies	12,000	9,653	5,500	6,500	6,500	6,500	1,000	18.18%
57320	Vehicles	-	-	-	0	0	0	0	
821100 WPCA ADMIN		337,787	261,134	300,593	277,413	276,779	276,779	-23,815	-7.9%

Youth & Family Services

General Description of Department: YFS operates under a legislative mandate to provide prevention education and positive youth development programming and opportunities to youth. 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.

Accomplishments

- Received statewide award/recognition for the development of adolescent life skills program
- Received State Prevention Award for development of HS youth prevention campaign
- Provided clinical services (1,485 sessions/132 clients)
- Involved over 35% of HS population in positive youth development programming (YAC)
- Engaged over 40% of middle school population in quality after-school programming
- Received Opioid Prevention grant from Regional Action Council
- Partnered with another YSB to have a Prevention Corps service member dedicated to Opioid Prevention services/resources/trainings
- Engaged over 400 community members in Unity Pole project—an interactive art installation by youth

Major Objectives 2019 – 2020

- Increase multicultural competency
- Continue to improve access to treatment/identify barriers to care
- Increase trainings in trauma-informed care
- Develop life skills program for all school-aged youth and parents
- Maintain and enhance involvement in statewide prevention programs with OS Youth Action Council
- Enhance informational and resource base for community members
- Maintain and enhance collaborative community relationships

Performance Indicators

- Increased ability for early identification and intervention of trauma-specific behavioral responses
- Multicultural competencies will be reflected in availability of literature and resources in Spanish and English
- Include students in (3) regional prevention education youth-led conferences, further develop local campaigns
- Will maintain current level of in-school services (2 groups elementary), (3 groups middle school) (ongoing groups, health classes, and drop-in center OSHS)
- Increase parent engagement

The Youth and Family Budget (YFS) will now be a GG appropriation in the amount of \$408,050 (increase of \$26.3 thousand over FY19 budget, which is associated with salary and health care expense) to an off-budget fund for the purpose of managing the YFS department. For many years the YFS department has been funded in part with General Funds and in part with other sources of revenues (grants and client fees). Traditionally YFS managed the two parts of its budget separately (General Fund and off-budget accounts). In order to streamline this operation, the YFS budget will now be placed entirely in an off-budget account. The Town will make an appropriation of \$408,050 which will fund approximately 70% of the department's operations. The balance of the funding will continue to come from two sources: grants, which will fund approximately 10% of the YFS budget (\$57 thousand); and client fees (\$114 thousand), which will fund the remaining 20%.

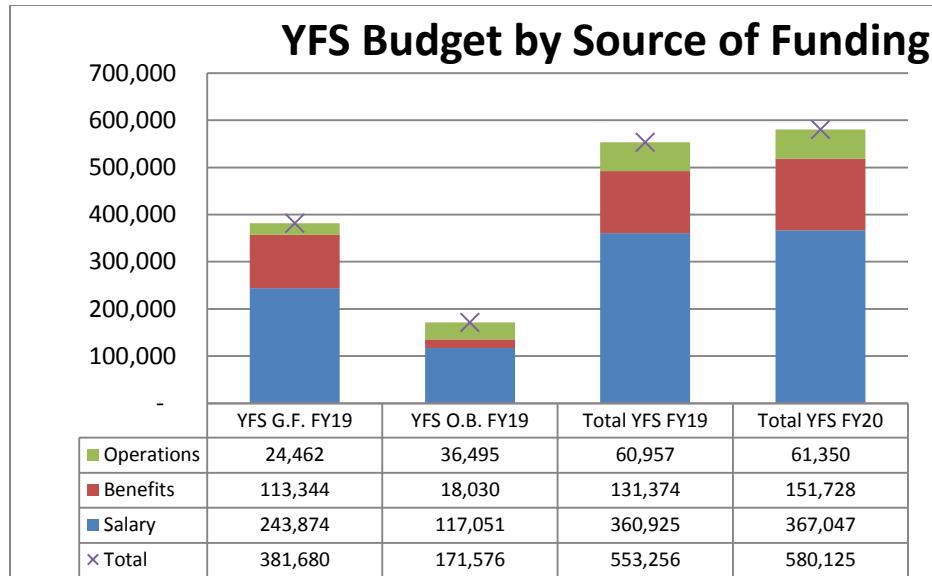
The bottom line of this transition is that the YFS budget is not changing materially. There are no new added expenses, just annual increases associated with salaries and inflation. The expectation for revenues also remains the same.

The charts on the following pages show a graphical representation of this change in structure. The first chart shows the YFS budget in its entirety (\$580,126). The second chart shows the historical change in the proposed structure. Finally, the third chart shows the migration of the YFS general fund budget from line item expenses to a one-time appropriation of \$408,050 which will be moved at the start of the fiscal year in July of 2019.

The chart below shows the YFS budget in its entirety (\$580,126) for FY20.

Account	Account Title	Requested Base
51610	Regular employees	366,047
51630	Overtime	1,000
52100	Group insurance	1,423
52200	Employer FICA	28,079
52300	Retirement cont.	25,239
52302	Defined contribution	3,702
52700	Workers' compensation	16,399
52800	Health insurance	72,825
52850	Dental insurance	4,062
53010	Purchased professional	15,186
54200	Cleaning services	3,900
54300	Repairs & maintenance	3,900
54302	Fire/security maintenance	200
54308	HVAC maintenance	1,080
54411	Water/sewer	350
55300	Communications	2,352
55301	Postage	668
55500	Printing & binding	450
55510	Photocopy costs	500
55800	Travel reimbursement	815
56100	General supplies	22,759
56120	Admin supplies	500
56210	Natural gas	1,320
56220	Electricity	1,980
56260	Fuel	1,490
56900	Other supplies	600
58100	Dues & fees	3,300
		580,126

As noted previously, the chart on the next page shows the breakdown of expense associated with the General Fund and off-budget accounts. For FY19, the general fund and off-budget expenses are then added together to demonstrate that the budget for FY20 is not materially increasing. The overall increase year-over-year is \$26.3 thousand.



Below is a reflection of the YFS GF budget vs past fiscal years. For FY20, all expense lines are reduced and the appropriation line is increased to the amount of the proposed transfer, \$408,050.

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	217,880	227,258	242,874	0	0	0	-242,874	(100.00%)
51630	Overtime	1,000	309	1,000	0	0	0	-1,000	(100.00%)
52100	Group Insurance	2,380	1,299	1,373	0	0	0	-1,373	(100.00%)
52200	Employer Share Social Sec.	16,668	17,170	17,695	0	0	0	-17,695	(100.00%)
52300	Retirement Contributions	17,641	17,641	19,255	0	0	0	-19,255	(100.00%)
52302	Defined Contribution Er.	-	-	-	0	0	0	0	
52700	Workers' Compensation	-	-	9,637	0	0	0	-9,637	(100.00%)
52800	Health Insurance	65,029	57,870	62,250	0	0	0	-62,250	(100.00%)
52850	Dental Insurance	-	3,636	3,134	0	0	0	-3,134	(100.00%)
53010	Purchased Professional Ser.	530	1,800	-	0	0	0	0	
54200	Cleaning Services	3,900	3,350	3,900	0	0	0	-3,900	(100.00%)
54300	Repairs & Maintenance	4,856	3,806	3,856	0	0	0	-3,856	(100.00%)
54302	Fire / Security Mainten.	-	-	-	0	0	0	0	
54308	HVAC Maintenance	-	-	1,080	0	0	0	-1,080	(100.00%)
54411	Water/Sewer	400	234	350	0	0	0	-350	(100.00%)
55300	Communications	1,440	1,440	2,142	0	0	0	-2,142	(100.00%)
55301	Postage	490	384	568	0	0	0	-568	(100.00%)
55500	Printing & Binding	450	331	450	0	0	0	-450	(100.00%)
55510	Photocopy Costs	210	450	351	0	0	0	-351	(100.00%)
55800	Travel Reimbursement	750	978	765	0	0	0	-765	(100.00%)
56100	General Supplies	1,200	1,723	2,400	0	0	0	-2,400	(100.00%)
56120	Admin Supplies	600	321	500	0	0	0	-500	(100.00%)
56210	Natural Gas	1,320	1,168	1,320	0	0	0	-1,320	(100.00%)
56220	Electricity	1,980	1,607	1,980	0	0	0	-1,980	(100.00%)
56240	Oil	-	-	-	0	0	0	0	
56260	Fuel	1,200	697	1,200	0	0	0	-1,200	(100.00%)
56900	Other Supplies	200	701	400	0	0	0	-400	(100.00%)
57320	Vehicles	-	-	-	0	0	0	0	
58100	Dues & Fees	3,850	2,071	3,200	0	0	0	-3,200	(100.00%)
59101	Transfer Out GG NB	-	-	-	408,050	406,728	406,728	406,728	
441900 YFS		343,974	346,244	381,680	408,050	406,728	406,728	25,048	6.56%

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

- 14 meetings, information sessions or community workshops
- 33 petitions to appeal zoning regulations or compliance

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	1,927	2,045	2,018	2,018	2,018	2,018	0	0.00%
52200	Employer Share Social Sec.	147	127	154	160	160	160	6	4.12%
52700	Workers' Compensation	-	-	1	6	6	6	5	466.00%
53010	Purchased Professional Ser.	6,000	7,350	7,250	7,250	7,250	7,250	0	0.00%
53200	Professional Educational	200	-	200	200	200	200	0	0.00%
55400	Advertising	3,600	2,816	3,600	3,600	3,600	3,600	0	0.00%
56100	General Supplies	200	-	200	200	200	200	0	0.00%
58100	Dues & Fees	-	-	-	0	0	0	0	
415502 ZBA		12,074	12,338	13,423	13,434	13,434	13,434	11	0.08%

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

- Three permits for commercial development
- Three administrative permits for minor activities
- Ten permits for residential development
- Eleven meetings, information sessions or community workshops

Account	Account Title	FY18 BUD	FY18 ACT	FY19 BUD	FY20 - Dept	FY20 - BoS	FY20 - BoF	\$ change vs FY19	% change vs FY19
51610	Regular Employees	3,853	2,036	4,036	4,036	4,036	4,036	0	0.00%
52200	Employer Share Social Sec.	295	19	309	321	321	321	12	3.78%
52700	Workers' Compensation	-	-	1	11	11	11	10	1,000.00%
53010	Purchased Professional Ser.	25,000	42,031	25,000	25,000	25,000	25,000	0	0.00%
53200	Professional Educational	400	125	400	400	400	400	0	0.00%
55400	Advertising	3,000	2,419	3,000	3,000	3,000	3,000	0	0.00%
55500	Printing & Binding	1,500	490	1,500	1,500	1,500	1,500	0	0.00%
55800	Travel Reimbursement	-	194	-	0	0	0	0	
56100	General Supplies	500	151	500	500	500	500	0	0.00%
415501 ZONING COMMISSION		34,548	47,465	34,746	34,768	34,768	34,768	21	0.06%

GENERAL FUND CAPITAL BUDGET

General Fund Capital Budget

Capital Outlay	2016-2017		2017-2018		2018-2019	2019-2020	Change	% change
	Budget	Actual	Budget	Actual	Budget	Proposed Budget	from FY 2019	from FY2019
Fire Dept. Apparatus	155,000	155,000	159,200	159,200	163,068	169,591	6,523	3.85%
Capital Non-Recurring	230,000	230,000	154,800	154,800	227,390	192,533	(34,857)	-18.10%
Public Works/Transfer Sta.	60,000	60,000	75,000	75,000	75,000	75,000	-	0.00%
Downtown Revitalization					-		-	
Subtotal Municipal Reserve Fund	445,000	445,000	389,000	389,000	465,458	437,124	(28,334)	-6.48%
Named Projects against the MRF								
<i>Named projects</i>	70,000	66,341	145,200	118,575	72,610		(72,610)	
Sinking fund for roof repair or replace						25,000	25,000	100.00%
Old Post Road Culvert Replacement (PW)						49,100	49,100	
Leap Year						24,667	24,667	
Fire Panel						8,700	8,700	
Subtotal Named Projects against the MRF	70,000	66,341	145,200	118,575	72,610	107,467	34,857	32.44%
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	10,000	10,000	30,000	30,000	30,000	30,000	-	0.00%
Contingency collective bargain			59,329	59,329	11,040	-	(11,040)	
Retirement Payout	40,000	40,000	40,000	40,000	40,000	40,000	-	0.00%
Subtotal Other Reserve Accounts	170,000	170,000	249,329	249,329	201,040	190,000	(11,040)	-5.81%
Total - Capital Outlay	\$825,000	681,341	\$783,529	\$756,904	739,108	734,591	(4,517)	-0.61%
Capital Expenditures (placed in individual dept budgets)	2016-2017		2017-2018		2018-2019	2019-2020	Change	%change
	Budget	Actual	Budget	Actual	Budget	Proposed Budget	from FY2019	from FY2019
Capital Expenditures								
Fire Department	35,000	35,000	60,000	59,723	60,318	60,000	(318)	-0.53%
PD - vehicles	94,000	93,810	89,804	89,804	89,804	89,804	-	0.00%
Library - Heat pumps						15,000	15,000	100.00%
Recreation - capital expense						10,000	10,000	
Public Works	315,000	280,605	375,000	372,729	375,000	375,000	-	0.00%
Information Tech - Town	25,000	25,757	25,000	28,084	25,000	25,000	-	0.00%
Information Tech - Police	-		10,000	15,033	10,000	10,000	-	0.00%
Land Use - Online document system					7,000		(7,000)	
Total - Capital Expenditures	\$469,000	\$435,172	559,804	565,373	567,122	584,804	17,682	3.02%
Total Capital Outlay plus Expenditures	\$ 1,294,000	\$ 1,116,513	\$ 1,343,333	\$ 1,322,277	\$ 1,306,230	\$ 1,319,395	13,165	1.00%

Named Projects (see above)

1. Old Post Road Culvert

The chart on the facing page details the Old Post Road Culvert Replacement, which includes an estimate of \$42,663 plus a 15% contingency fee for a total of \$49,100. The work will be performed by the Old Saybrook Public Works Department, therefore competitive bids were not needed.

2. Replacement of Fire Panel

The estimate from ASI Alarm Systems, LLC (see page 68) details the replacement costs for the addressable fire panel and related fire system equipment including remote access control features, smoke detectors, ionization detectors, and control modules.

3. Sinking Fund for Roof Repair

This item includes \$25 thousand to be set aside annually toward the repair and replacement of roofs on Town Hall buildings.

4. Leap Year Salary Reserves

One day of pay has been budgeted to offset this additional day in the year in order to maintain level funding in the salary budgets.

NATHAN L. JACOBSON & ASSOCIATES, INC.
Consulting Civil and Environmental Engineers Since 1972
 Chester, Connecticut

2019 CONCEPTUAL OPINION OF PROBABLE CONSTRUCTION COSTS

PROJECT: Old Post Road Culvert Replacement
 TOWN: Old Saybrook, CT

DONE BY: GLJ

DATE: 1/8/2019

CHECKED BY:

DATE:

JOB NO.: 0746-0037

ITEM NO.	ITEM	QUANT.	UNIT	UNIT COST	TOTAL COST
1	Detour/Road Closure Signs	45	S.F.	\$26.00	\$1,170.00
2	Barricades	12	EA.	\$150.00	\$1,800.00
3	Warning Lights	240	DAYS	\$1.00	\$240.00
4	Construction Layout	1	L.S.	\$1,850.00	\$1,850.00
5	Sand Bag Cofferdam (1 C.Y. Bags)	66	EA.	\$75.00	\$4,950.00
6	By-Pass Pump	15	DAYS	\$275.00	\$4,125.00
7	Dirt Bag	1	EA.	\$475.00	\$475.00
8	Silt Fence	200	L.F.	\$4.00	\$800.00
9	Saw Cut Bituminous Concrete Pavement	44	L.F.	\$1.85	\$81.40
10	Remove Bituminous Concrete Pavement	245	S.Y.	\$6.00	\$1,470.00
11	Excavation and Removal	245	C.Y.	\$20.00	\$4,900.00
12	Remove Solid Concrete Block Headwall	5	C.Y.	\$83.30	\$416.50
13	Remove 36" Ø CMP	30	L.F.	\$37.40	\$1,122.00
14	Stabilization Fabric	85	S.Y.	\$3.00	\$255.00
15	Crushed Stone Bedding	10	C.Y.	\$41.00	\$410.00
16	36" Ø HDPE	30	L.F.	\$120.00	\$3,600.00
17	Precast Concrete Headwall	2	EA.	\$5,000.00	\$10,000.00
18	Pervious Structure Backfill	170	C.Y.	\$33.50	\$5,695.00
19	Rough Grade Subgrade	70	S.Y.	\$3.00	\$210.00
20	Processed Aggregate Base	30	C.Y.	\$48.85	\$1,465.50
21	Fine Grade and Roll Base	245	S.Y.	\$4.80	\$1,176.00
22	Bituminous Concrete Pavement	60	TONS	\$250.00	\$15,000.00
23	Concrete End Anchors	4	EA.	\$1,450.00	\$5,800.00
24	Type RB-350 Guide Rail	140	L.F.	\$24.00	\$3,360.00
25	Furnish and Place Topsoil	90	S.Y.	\$6.65	\$598.50
26	Fine Grade, Seed, Fert., Lime, and Mulch	90	S.Y.	\$4.10	\$369.00
27	Intermediate Riprap	5	C.Y.	\$71.45	\$357.25
28	Mobilization / Demobilization	1	L.S.	\$5,000.00	\$5,000.00

Construction Total: \$76,696.15

SAY: \$77,000.00

\$42,663



Alarm Systems, LLC

Old Saybrook Town Hall
302 Main Street
Old Saybrook, CT 06475

(860) 395-3133

ESTIMATE	#1362
ESTIMATE DATE	Oct 29, 2018
TOTAL	\$8,618.00

CONTACT US

57 Ozick Drive, H
Durham, CT 06422

(860) 669-2321

brad@alarmsystemsct.com

ESTIMATE

Installation of replacement addressable fire panel	1.0	\$3,040.00	\$3,040.00
2 Men - 2 days of installation time			
Complete Fire System	1.0	\$5,578.00	\$5,578.00
198 Point Addressable Fire Panel			
Remote Annunciator			
17 - Addressable Manual Pull Stations			
12 - Addressable Smoke Detectors			
9 - Addressable Ionization Detectors			
4 - Addressable Monitor Controls			
2 - Addressable Control Modules			
2 - 12v 18ah Batteries			
Subtotal			\$8,618.00
Tax (CT State Sales Tax 6.35%)			\$0.00
Total			\$8,618.00

Thank you for the opportunity to provide this proposal. All material is guaranteed to be as specified and will be completed in a professional manner according to standard practices. All of our technicians are licensed and insured.

GENERAL FUND DEBT

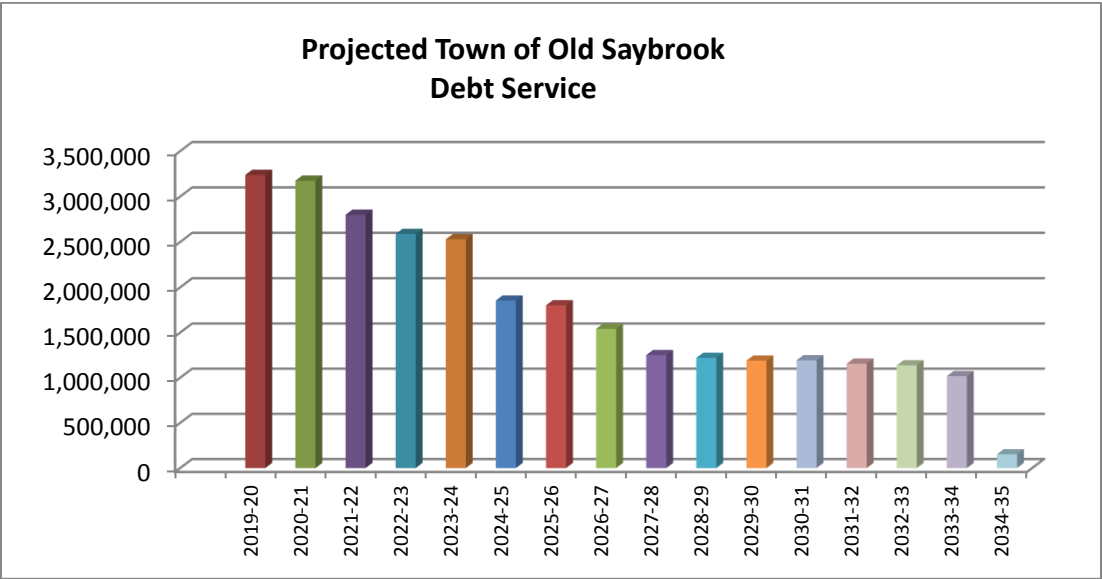
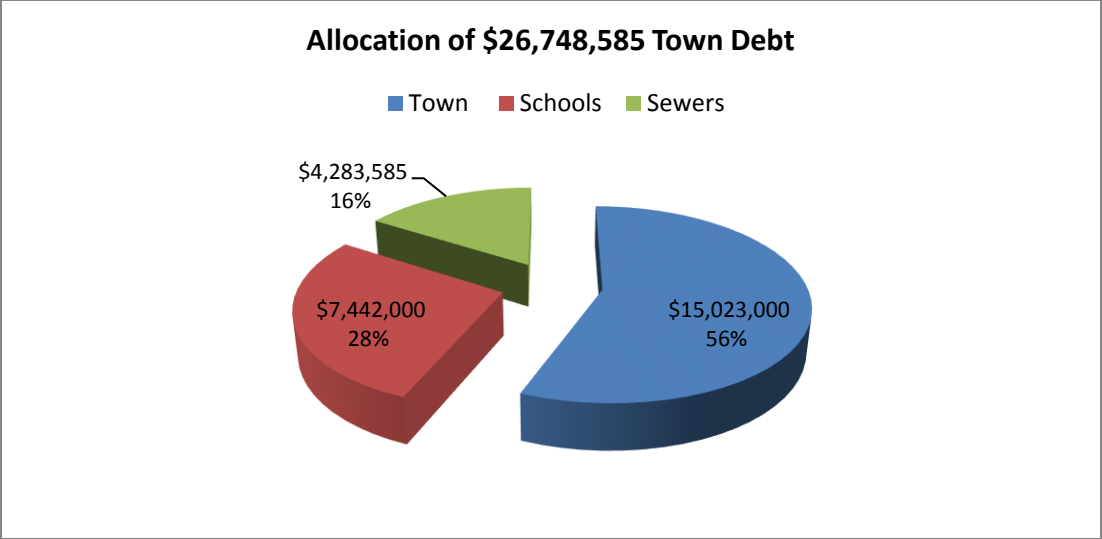
General Fund Debt

For FY20, the Town's debt service will be \$3,238,105 or \$217 thousand less than FY19. Without the addition of any new bonding, the Town's debt service will continue to fall annually. Over the course of 10 years the debt service will fall from its present level to \$1,189,023 or a decrease of \$2,049,081, or 63%. At this point in time, the Town is committed to its general obligation portion of the clean water fund phase two bonding which will likely come on line within FY20 or FY21.

One of the reasons for the continued decrease in debt service is the fact that the Town has taken advantage of the low interest rate environment over the past several years and has refinanced almost all of its outstanding debt. Over the past 10 years the Town has refunded 5 bond issues for a total savings of \$2,423,510 over the life of the outstanding bond.

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	FY20 Budget	FY21 Projected	FY22 Projected	FY23 Projected	FY24 Projected	FY25 Projected
2008 Refunding	\$224,205	\$218,010	\$208,594	310,560							
2009 Bond Issue (Cultural Arts Ctr.)	516,050	504,056	486,175	413,363	396,094	382,500					
2010 Refunding Bonds	934,388	935,050	914,750	849,525	786,788	499,888	483,288	466,688	309,000	300,225	286,531
WPCA GO Interim Financing Obligation	78,112	121,985	121,985	121,985	221,985	121,985	121,985	121,985	121,985	121,985	121,985
2013 Bond Issue (Police Station/Schools)	1,262,962	1,226,194	1,206,694	857,468	792,850						
2013 Refunding (KHCAC)	186,823	278,000	298,550	313,650	307,275	298,350	288,150	279,225	265,400	265,200	
2016 Refunding (9,975,000)				239,538	239,538	239,538	663,088	645,263	637,438	619,613	1,011,438
2014 Bond Issue (Open Space)	42,146	236,250	230,250	224,250	220,312	216,375	211,875	208,875	205,781	202,500	199,031
2017 General Refunding				94,967	490,587	1,479,469	1,406,100	1,077,000	1,048,400	1,019,400	235,400
Total Bond Debt Service	\$3,244,686	\$3,519,545	\$3,466,998	\$3,425,306	\$3,455,429	\$3,238,105	\$3,174,485	\$2,799,035	\$2,588,004	\$2,528,923	\$1,854,385
Annual Debt service dollar change							(\$63,619)	(\$375,450)	(\$211,031)	(\$59,082)	(674,538)
Annual Debt service percent change							-2.1%	-11.8%	-7.5%	-2.3%	-26.7%

As of June 30, 2019, the Town of Old Saybrook will have \$26,748,585 outstanding in debt, which is further broken down by General Town Obligations of \$15.023 million (56%); school-related debt of \$7.442 million (28%) and clean water fund debt associated with the Town's septic program of \$4.284 million (16%) of which \$1.9 million is a general obligation of the Town and the balance of \$3.506 million is a benefit assessment bond back by the special assessment associated with the installation of septic systems.



PERSONNEL SCHEDULE

Town of Old Saybrook Salary and Benefit Schedule for Fiscal Year 2019-2020

Dept #	Dept.	Title	Last Name	First Name	Wages FY19	Wages FY20	FICA	Health Ins.	Dental	Workers Comp	Life Ins.	DC Plan	DB Pension	Total Benefits
4123	Accounting	Accountant	Mardjekaj	Julie	59,280	62,712	4,797	30,755	1,476	169	\$364		\$5,331	\$42,892
4123	Accounting	Revenue Accountant	Fish	Robert	23,231	23,942	1,792	-		65				\$1,857
4123	Accounting	Bookkeeper II	Parashin	Lucia	58,822	60,658	4,641	30,755	1,476	164	364		\$5,156	\$42,556
4123	Accounting	Bookkeeper	Vinciguerra	Janet	21,615	22,274	1,760	740		60	134	1,782		\$4,476
	Accounting	Overtime	Over Time		2,000	2,000	155	-						\$155
		Total - Accounting			164,948	171,586	13,145	62,250	2,952	458	862	1,782	10,486	\$91,935
								-						
4151	Arch Review Board	Board Clerical Service	Beaudoin	Stella	2,879	2,879	216	-		-	\$-		\$-	\$216
								-						
4131	Assessor	Assessor	Wood	Norman	78,777	81,328	6,222	10,728	438	220	\$645		\$6,913	\$25,166
4131	Assessor	Asst. to the Assessor	Pine	Rick	51,469			-						\$-
4131	Assessor	Part time clerk			7,354			-						\$-
		Total - Assessor			137,600	81,328	6,222	10,728	438	220	645	-	6,913	\$25,166
								-						
4133	Assessment Appeals	Clerical	Fitzgerald	Ruth	9,500	9,500	727	-		26	\$-		\$-	\$752
								-						
4117	Board of Finance	Administrative Clerk	Lewis	Gerri	3,740	3,740	286	-		10	\$-		\$-	\$296
								-						
4213	Building	Building Official	Makowicki	Thomas	82,567	86,979	6,654	23,356	1,108	3,079	\$678	\$6,958		\$41,833
			Other Salaries		8,000	-		-						\$-
			Over time		3,500	1,500		-1						\$-
4213		Total - Building			94,067	88,479	6,654	23,356	1,108	3,079	678	6,958	-	\$41,833
								-						
4171	Conservation Comm	Clerical	Moskowitz	Meryl	900	900	71	-		2	\$-		\$-	\$73
								-						
4173	Economic Develop	Executive Director	Beckman	Susan	34,671	35,750	2,734	-		1,265	\$-	\$2,860		\$6,859
4173	Economic Develop	Board Clerk	Moskowitz	Meryl	1,093	1,093	83	-						\$83
4173		Total - Economic Development			35,764	36,843	2,817	-	-	1,265	-	2,860	-	\$6,942
								-						
4248	Emergency Mngmnt				11,795	12,060	923	-			\$-		\$-	\$923
								-						
4203	Fire Department	Building Maintainer II	Wysocki	Wayne	33,041	34,081	2,607	11,528	554	1,401	204		\$2,897	\$19,191
4203	Fire Department	Administrative Clerk	Devlin	Maura	12,382	12,759	972	-		21,684	\$-		\$181,000	\$203,656
4203		Total Fire Dept			45,423	46,840	3,579	11,528	554	23,085	204	-	183,897	\$222,847
								-						
4219	Fire Marshal	Fire Marshal	Terenzi	Peter	79,352	78,328	6,145	2,000		2,773	\$608	\$6,266		\$17,792
4219	Fire Marshal	Dep. Fire Marshals			1,500	1,500	115	-						\$115
4219		Total - Fire Marshal			80,852	79,828	6,260	2,000	-	2,773	608	6,266	-	\$17,907

Town of Old Saybrook Salary and Benefit Schedule for Fiscal Year 2019-2020

Dept #	Dept.	Title	Last Name	First Name	Wages FY19	Wages FY20	FICA	Health Ins.	Dental	Workers Comp	Life Ins.	DC Plan	DB Pension	Total Benefits
4165	Harbor Management	Dockmaster	Mitchell	Scott	9,173	9,379	717	-						\$717
4165	Harbor Management	Administrative Clerk	Donahue	Jennifer	9,706	9,706	761	-		26				\$787
4165	Harbor Management	Total - HMC			18,879	19,085	1,478	-	-	26	-	-	-	\$1,504
4159	Historic District	Administrative Clerk	Beaudoin	Stella	880	880	67	-		2	\$-		\$-	\$70
4143	Info Technology	IT Manager	Hayden	Larry	53,195	54,810	4,161	-		147			\$4,659	\$8,967
4163	Inland Wetlands	Administrative Clerk	Migliaccio	Sharon	2,019	2,019	154	-		5	\$-		\$-	\$159
4151	Land Use	Town Planner	Nelson	Christine	99,382	102,400	7,773	29,836	1,476	274	\$812		\$8,704	\$48,875
4151	Land Use	Enforcement Officer	Costa	Christine	74,386	76,794	5,874	10,728	439	2,719	608		\$6,527	\$26,895
4151	Land Use	Administrative Secretary	Lyons	Sarah	54,527	56,249	4,303	30,755	1,476	151	335		\$4,781	\$41,801
4151	Land Use	Environmental Planner	vacant	Vacant	42,601	41,802	3,391	-		120		\$3,344		\$6,855
4151	Land Use	Coverage	Coverage		5,654	5,654	433	-						\$433
4151	Land Use	Land Use Clerk	Moskowitz	Meryl	8,170	8,170	613	-						\$613
4151	Land Use	Total- Land Use			284,720	291,069	22,386	71,319	3,391	3,264	1,755	3,344	20,013	\$125,472
4501	Library	Director	Brouwer	Amanda	80,000	82,431	6,410	2,000		220	\$636	\$6,594		\$15,860
4501	Library	Assistant Director	Guigno	Karen	72,897	75,257	5,610	31,055	1,477	203	596		\$6,196	\$45,137
4501	Library	Head of Circulation	Wright	Norma	49,467	51,022	4,055	2,000		138	306		\$4,205	\$10,704
4501	Library	Technical Associate	Tappin	Donna	35,334	29,999	2,294	-		81		\$2,400		\$4,775
4501	Library	Reference/YA	Mendes	Lisa	39,172	41,202	3,152	-		111		\$3,296		\$6,559
4501	Library	Building Maintainer II	Wysocki	Wayne	33,041	34,080	2,607	11,528	554	1,401	204		\$2,808	\$19,102
4501	Library	Administrative Asst	Sikora	Justyna	25,782	26,588	2,034	-		72				\$2,106
4501	Library	Library Assistant	Bedell-O'Brien	Rogina	23,166	23,894	1,827	7,800		65			\$1,969	\$11,661
4501	Library	Library Assistant	Chasse	Joan	23,166	23,894	1,827	7,800		65			\$1,969	\$11,661
4501	Library	Tech Services	Girnius	Mirabel	20,749	21,838	1,670	-		59		\$1,747		\$3,476
4501	Library	Library Assistant II	Saunders	Fiona	21,450	22,126	1,693	-		60		\$1,770		\$3,523
4501	Library	Library Assistant	Freese	Kathleen	14,560	15,018	1,149	-		40				\$1,189
4501	Library	Library Assistant	Baklik	Cynthia	14,560	22,126	1,692	-		60		\$1,770		\$3,522
4501	Library	Library Assistant	Knobelsdorff	Kara	14,560	15,018	1,149	-		41				\$1,190
4501	Library	Custodian	Kelly	Kathleen	12,853	13,237	1,012	-		36				\$1,048
4501	Library	Library Substitute	Library	substitute	45,469	43,141	3,300	-		116				\$3,417
4501	Library	Coverage			27,000	20,000	1,530	-		54				\$1,584
		Budget Addition			5,893			-						\$-
4501	Library	Total- Library			559,118	560,871	43,011	62,183	2,031	2,821	1,742	17,578	17,148	\$146,514

Town of Old Saybrook Salary and Benefit Schedule for Fiscal Year 2019-2020

Dept #	Dept.	Title	Last Name	First Name	Wages FY19	Wages FY20	FICA	Health Ins.	Dental	Workers Comp	Life Ins.	DC Plan	DB Pension	Total Benefits
4201	Marine Patrol	Patrol Officer			34,666	36,292	2,772	-		568	\$-		\$-	\$3,340
4201	PD - field service	Patrolman	Baldino	John	73,667	68,032	5,204	1,000		2,814	441		\$5,783	\$15,242
4201	PD - field service	Sergeant	Bergantino	William	85,122	88,135	6,742	30,944	1,460	4,019	698		\$7,491	\$51,355
4201	PD - field service	Sergeant	Ciccone	Philip	85,122	88,134	6,742	30,944	1,460	4,019	670		\$7,491	\$51,327
4201	PD - field service	Sergeant	DeMarco	Christopher	85,122	88,134	6,742	30,944	1,460	4,019	698		\$7,491	\$51,355
4201	PD - field service	Sergeant	DePerry	Jeffrey	92,026	97,868	7,487	30,944	1,460	4,407	775		\$8,319	\$53,392
4201	PD - field service	School Resource Officer	Gabianelli	Karen	40,901	52,401	4,009	-		1,908				\$5,917
4201	PD - field service	Sergeant	Hackett	Stephen	85,122	88,134	6,742	30,944	1,460	4,019	698		\$7,491	\$51,355
4201	PD - field service	Patrolman	Hanna	Justin	73,667	68,032	5,204	11,160	433	2,813	441		\$5,783	\$25,834
4201	PD - field service	Patrolman	Hardy	Salomon	73,667	76,274	5,835	11,160	433	3,478	619		\$6,483	\$28,008
4201	PD - field service	Patrolman	Kostek	Charles	73,667	61,706	4,721	1,000	-	2,792	441		\$5,245	\$14,199
4201	PD - field service	School Resource Officer	McDonald	Timothy	40,901	49,126	3,758	-		1,909	-		-	\$5,667
4201	PD - field service	Patrolman	Micowski	Mark	65,706	76,274	5,835	30,944	1,460	3,102	489		\$6,483	\$48,313
4201	PD - field service	Patrolman	Milardo	Stephanie	73,667	76,274	5,835	11,160	433	3,478	604		\$6,483	\$27,993
4201	PD - field service	Patrolman	Palmieri	Christopher	59,596	76,274	5,835	11,160	433	3,102	489		\$6,483	\$27,502
4201	PD - field service	Patrolman	Patrolman	25	53,707	61,706	4,721	11,160	433	2,792	441		\$5,245	\$24,792
4201	PD - field service	Detective	Perrotti	David	76,066	80,759	6,178	23,334	1,095	3,591	624		\$6,865	\$41,687
4201	PD - field service	School Resource Officer	Rooney	Lawrence	40,901	49,162	3,761	-		1,905				\$5,666
4201	PD - field service	Patrolman	Schulz	Tyler	73,667	76,274	5,835	23,334	1,095	3,478	539		\$6,483	\$40,764
4201	PD - field service	Chief	Spera	Michael	154,928	159,632	12,212	24,631	484	7,064	1,428		\$13,569	\$59,388
4201	PD - field service	Patrolman	Stratidis	Heather	65,706	76,274	5,835	23,334	1,095	3,102	489		\$6,483	\$40,338
4201	PD - field service	Patrolman	Tabor	albert	65,706	76,274	5,835	11,160	433	3,102	489		\$6,483	\$27,502
4201	PD - field service	Patrolman	Tourjee	Amanda	65,706	61,706	4,721	1,000	-	2,792	441		\$5,245	\$14,199
4201	PD - field service	Master Sergeant	van der Horst	Robert	88,786	91,929	7,033	23,334	1,095	4,192	726		\$7,814	\$44,194
4201	PD - field service	Sergeant	Walsh	Ryan	85,122	88,134	6,742	30,944	1,460	4,019	698		\$7,491	\$51,355
4201	PD - field service	Patrolman	Warren	Shannon	73,667	76,274	5,835	2,000		3,478	608		\$6,483	\$18,404
4201	PD - field service	Patrolman	White	jared	59,596	76,274	5,835	11,160	433	3,102	489		\$6,483	\$27,502
4201	PD - field service	Patrolman	Williams	Eric	73,667	76,274	5,835	11,160	433	3,478	603		\$6,483	\$27,992
4201	PD - field service	Patrolman	Zarbo	Joshua	53,707	68,032	5,204	11,160	433	3,102	441		\$5,783	\$26,123
4201	PD - field service	Vacation Day Coverage			100,638	105,550	8,075	-						\$8,075
4201	PD - field service	Additional Hours			30,093	31,439	2,405	-						\$2,405
4201	PD - field service	Extra Personnel			57,218	59,778	4,573	-						\$4,573
4201	PD - field service	professional dev coverage			60,641	63,376	4,848	-						\$4,848
4201	PD - field service	police sick /injured			48,930	56,126	4,294	-						\$4,294
4201	PD - field service	special assignment			19,920	20,812	1,592	-						\$1,592
4201	PD - field service	Holiday replacement			42,099	39,314	3,008	-						\$3,008
4201	PD - field service	longevity			15,800	16,200	1,239	-						\$1,239
4201	PD - field service	holiday payout			55,218	62,366	4,771	-						\$4,771
4201	PD - field service	K-p feeding/grooming			8,288	10,017	746	-						\$746
4201	PD - field service	education degree stipend			9,500	9,750	766	-						\$766
		Subtotal PD Field Service			2,487,230	2,648,230	202,590	440,015	18,981	95,076	15,079	-	171,939	\$943,680

Town of Old Saybrook Salary and Benefit Schedule for Fiscal Year 2019-2020

Dept #	Dept.	Title	Last Name	First Name	Wages FY19	Wages FY20	FICA	Health Ins.	Dental	Workers Comp	Life Ins.	DC Plan	DB Pension	Total Benefits
4201	PD - support service	Communications	Adams	Daniel	56,410	58,184	4,603	2,000		157	461		\$4,946	\$12,167
4201	PD - support service	Communications	Franklin	Jennifer	56,410	58,184	4,603	2,000		157	461		\$4,946	\$12,167
4201	PD - support service	Communications	Gosselin	Andrea	51,625	54,894	3,949	11,265	433	148	425		\$4,666	\$20,887
4201	PD - support service	Communications	Alvarado	Nicholas	48,964	48,857	3,746	11,265	433	132	306	3,909		\$19,790
4201	PD - support service	Communications	Paradise	Michael	56,410	58,184	4,450	23,556	1,095	157	457		\$4,946	\$34,661
4201	PD - support service	Communications	Shake	James	56,410	58,184	4,450	23,556	1,095	157	461		\$4,946	\$34,665
4201	PD - support service	Communications	vacant	vacant	52,000	48,857	4,450	11,265	433	132	306	3,909		\$20,494
4201	PD - support service	Communications	vacant	vacant		48,857	4,450	15,790	730	132	306	1,954		\$23,362
4201	PD - support service	Communications	Coco	Philip	30,000	30,000	2,295	-		81				\$2,376
4201	PD - support service	Information Technology	Gardner	Michael	50,000	51,125	3,825	-		138				\$3,963
4201	PD - support service	PD Bldg maintainer	Hanley	Patrick	36,426	38,498	2,945	-		1,582			\$3,272	\$7,800
4201	PD - support service	Custodian	Sirisoukh	Patrick	8,804	8,242	674	-		339			-	\$1,012
4201	PD - support service	Clerical	Damato	Jennifer	55,703	59,072	4,357	2,000		159	457		\$5,021	\$11,995
4201	PD - support service	Clerical	Berner	Michelle	39,385	41,751	3,081	11,265	433	113	245		\$3,549	\$18,686
4201	PD - support service	Clerical	Sunday	Mary Lou	11,253	11,594	887	-		31	-		-	\$918
4201	PD - support service	vacation/personal coverage			47,941	55,044	4,211	-						\$4,211
4201	PD - support service	additional hours			1,195	1,217	93	-						\$93
4201	PD - support service	extra personnel			12,732	46,735	3,575	-						\$3,575
4201	PD - support service	professional development			8,873	9,047	692	-						\$692
4201	PD - support service	sick/injured replacement			12,223	14,021	1,073	-						\$1,073
4201	PD - support service	special assignment			1,544	1,574	120	-						\$120
4201	PD - support service	holiday payout			2,708	5,383	412	-						\$412
4201	PD - support service	community service officers			15,366	15,719	1,203	-						\$1,203
4201	PD - support service	Degree stipend			3,571	3,000	230	-						\$230
		Subtotal - PD Support			715,953	826,223	63,028	113,962	4,652	3,616	3,885	9,771	36,291	\$235,205
		Total PD			3,203,183	3,474,453	265,618	590,082	23,633	98,692	18,964	9,771	208,230	\$1,214,990
4153	Planning Commission	Administrative Clerk	Moskowitz	Meryl	2,879	2,879	220	-		8	\$-		\$-	\$228
														\$-
4301	Public Works	Director	Bonin	Larry	90,180	93,100	7,122	31,055	1,476	6,750	\$738		\$7,665	\$54,806
4301	Public Works	Maintainer II	vacant	vacant	70,096	51,687	3,877	23,056	1,476	3,747	326		\$5,958	\$38,440
4301	Public Works	Maintainer III	Claffey	William	66,082	68,162	5,214	30,755	1,476	4,942	408		\$5,617	\$48,412
4301	Public Works	Crew Leader	Labriola	Peter	70,096	72,291	5,530	11,015	438	5,241	432		\$5,958	\$28,614
4301	Public Works	Maintainer II	Hoadley	Matt	52,728	55,816	4,269	30,755	1,476	4,046	326		\$4,482	\$45,354
4301	Public Works	Maintainer II	Pace	Michael	55,474	57,200	4,375	30,755	1,476	4,147	343		\$4,715	\$45,811
4301	Public Works	Maintainer II	Laverty	Adam	55,474	57,200	4,375	23,056	1,476	4,147	343		\$4,715	\$38,112
4301	Public Works	Maintainer III	Way	Todd	64,418	68,162	5,214	23,056	1,476	4,942	396		\$5,475	\$40,559
4301	Public Works	Maintainer II	Reagan	Patrick	55,474	57,200	4,375	11,015	438	4,147	343		\$4,715	\$25,033
		seasonal	Root	Trevor	15,000	15,471	2,404	-		2,279			\$1,275	\$5,958
		Total- Public Works			595,020	596,289	46,755	214,518	11,208	44,388	3,655	-	50,577	\$371,100
	Highway & Streets	Highway & Street	Over time		30,000	20,000		-						
	Snow & Ice	Snow & Ice	Over time		16,000	26,000		-						

Town of Old Saybrook Salary and Benefit Schedule for Fiscal Year 2019-2020

Dept #	Dept.	Title	Last Name	First Name	Wages FY19	Wages FY20	FICA	Health Ins.	Dental	Workers Comp	Life Ins.	DC Plan	DB Pension	Total Benefits
4503	Recreation	Director	Allen	Ray	81,123	83,750	6,406	10,728	438	3,065	\$670		\$6,895	\$28,202
4503	Recreation	Asst Director	Paradise	Jonathan	62,317	64,284	4,917	30,755	1,476	2,352	383		\$5,297	\$45,180
4503	Recreation	Administrative Clerk	Pine	Rick	48,539	50,049	3,829	30,755	1,476	1,832	298		\$4,126	\$42,316
4503	Recreation	Program/Facility Asst.	vacant	vacant	31,276	31,454	2,531	-		1,211	-	2,516		\$6,258
4503	Recreation	Custodian	Bielawa	Anthony	27,833	29,475	2,254	-		1,078		2,358		\$5,690
4503	Recreation	Commission Clerk			2,095	2,095	156	-		75	-		-	\$231
		Sub Total- Parks & Rec			253,183	261,107	20,093	72,238	3,390	9,613	1,351	4,874	16,318	\$127,878
4503	Recreation	Seasonal Grounds/ Maint			9,500	9,500	727	-		\$348				\$1,074
4503	Recreation	Lifeguard/ Instructors			31,000	31,000	2,372	-		\$1,135				\$3,506
4503	Recreation	Activity Supervisors			800	800	61	-		\$29				\$90
4503	Recreation	Facility Attendants			23,000	23,000	1,760	-		\$842				\$2,601
4503	Recreation	Youth Center Supervisor			15,000	15,000	1,148	-		\$549				\$1,697
4503	Recreation	Gym Super (AM, PM, Wkend)			16,000	16,000	1,224	-		\$586				\$1,810
4503	Recreation	Building Super			14,000	14,000	1,071	-		\$512				\$1,583
4503	Recreation	Office Coverage			11,500	11,500	880	-		\$421				\$1,301
4503	Recreation	Overtime			1,000	1,000	77	-		\$37				\$113
4503	Recreation	Vac/ Sick/ Extra Coverage			4,000	4,000	306	-		\$146				\$452
4276	Recreation	P&R Seasonal Staff			125,800	125,800	9,624	-	-	4,604	-	-	-	\$14,228
	Total Recreation				378,983	386,907	29,717	72,238	3,390	14,217	1,351	4,874	16,318	\$142,106
4503	Recreation - mini golf	Grounds staff			40,000	40,000	3,100	-		\$1,464	\$-		\$-	\$4,564
								-						\$-
4149	Registrar	Republican Registrar	Broadhurst	Joan	11,250	11,250	861	-		30				\$891
4149	Registrar	Democratic Registrar	Strickland	Joan	11,250	11,250	861	-		30				\$891
	Total - Registrar				22,500	22,500	1,721	-	-	60	-	-	-	1,781
								-						
4111	Selectman	First Selectman	Fortuna	Carl	85,517	86,175	6,628	10,706	438	236	\$702		\$7,325	\$26,034
4111	Selectman	Selectman	Giegerich	Scott	7,741	7,915	606	-		21	-			\$627
4111	Selectman	Selectman	Conklin	Carol	7,741	7,915	606	-		21	-			\$627
4111	Selectman	Finance Director	Palladino	Lee Ann	92,115	94,913	7,358	2,000		254	754		\$8,068	\$18,434
4111	Selectman	Benefits Coordinator	Vinciguerra	Janet	29,715	30,621	2,438	1,260		83	184	2,450		\$6,415
4111	Selectman	Administrative Secretary	Neri	Georgiann	57,821	59,642	4,563	23,056	1,109	161	355		\$5,070	\$34,313
4111	Selectman	Professional	Coverage		2,100	2,100	158	-						\$158
	Total - Selectman				282,750	289,280	22,356	37,022	1,547	776	1,995	2,450	20,462	\$86,607
								-						
4427	Social Services	SS Coordinator	Consoli	Susan	58,422	60,267	4,610	11,015	438	2,845	\$359		\$5,123	\$24,389
4427	Social Services	PT Clerk	Christinsen	Kelsey	12,254	12,548	959	-		592				\$1,551
					700	700		-						\$-
	Total Social Services				71,376	73,515	5,569	11,015	438	3,437	359	-	5,123	\$25,941
								-						
4135	Tax Collector	Tax Collector	Maynard	Barry	67,380	69,426	5,293	10,706	438	187	\$551		\$5,901	\$23,077
4135	Tax Collector	Asst. Tax Collector	Morison	Wendy	51,470	53,076	4,060	23,056	1,109	143	319		\$4,511	\$33,198
		Coverage			2,900	2,600	202	-						\$202
	Total - Tax Collector				121,749	125,102	9,555	33,762	1,547	330	870	-	10,413	\$56,477
								-						
4147	Town Clerk	Town Clerk	Becker	Sarah	70,798	72,948	5,538	10,706	438	195	\$579		\$6,201	\$23,657
4147	Town Clerk	Asst. Town Clerk	Antolino	Christina	51,470	53,076	4,061	11,015	438	143	318		\$4,511	\$20,486
4147	Town Clerk	Asst. Town Clerk	Kane	Cynthia	38,626	39,835	3,047	-		108			\$3,386	\$6,541
		Overtime			1,000	1,000	78	-						\$78
	Total - Town Clerk				161,894	166,859	12,724	21,721	876	446	897	-	14,098	\$50,762

Town of Old Saybrook Salary and Benefit Schedule for Fiscal Year 2019-2020

Dept #	Dept.	Title	Last Name	First Name	Wages FY19	Wages FY20	FICA	Health Ins.	Dental	Workers Comp	Life Ins.	DC Plan	DB Pension	Total Benefits
4199	Town Hall	Building Maintainer II	Baldi	Paul	52,374	54,014	4,132	30,755	1,476	2,220	322		\$4,591	\$43,496
4199	Town Hall	Facilities Manager	Moran	Dan	23,032	23,733	1,815	-		975				\$2,790
	Town Hall	Administrative Clerk	O'Herlihy	Ellen		41,862	3,202	-		113			\$3,558	\$6,873
	Town Hall	Administrative Clerk	Donahue	Jennifer		26,514	2,029	-		72		2,121		\$4,222
4199	Town Hall	Administrative Clerk	Riordan	Bridget	38,562	40,778	2,703	-		95		2,827		\$5,625
4199	Town Hall	Administrative Clerk	Zychowski	Rebecca	25,709	35,341	3,119	3,438		27		3,262		\$9,846
		Coverage	coverage	FM & BO	8,000	10,000	750	-						\$750
		Total - Town Hall			\$147,677	\$232,242	\$17,750	34,193	\$1,476	\$3,502	\$322	\$8,210	\$8,149	\$73,603
								-						\$-
8401	Transfer Station	Maintainer III	Champlin	Richard	66,082	68,162	5,214	11,561	438	4,370	408		\$5,617	\$27,608
8401	Transfer Station	Transfer Station Attendant	Rascoe	William	25,620	36,003	2,069	-		1,734			\$2,178	\$5,981
8401	Transfer Station	Transfer Station Operator	Therrien	James	34,273	36,280	2,775	-		2,325			\$2,913	\$8,013
8401	Transfer Station	Transfer Station Attendant	Hunter	Anthony	26,864	27,711	2,120	-		1,776			\$2,283	\$6,179
8401	Transfer Station	Part-time	Slattery	Peter	14,359	14,792	1,132	-		948				\$2,080
		Over time			11,000	6,000		-						\$-
		Total- Transfer Station			178,198	188,948	13,310	11,561	438	11,153	408	-	12,991	\$49,861
								-						
4137	Treasurer	Treasurer	Fish	Robert	8,000	8,000	612	-		22				\$634
								-						
4211	Tree Warden	Tree Warden			6,000	7,500	574	-		-	\$-		\$-	\$574
								-						
4330	WPCA	WPCA Coordinator (76%)	Marshall	Robbie	35,465	36,541	2,794	-		99	\$-		\$3,876	\$6,768
4330	WPCA	Program Administrator	Mongillo	Stephen	72,620	74,822	5,723	-		202			\$6,031	\$11,956
4330	WPCA	Financial Manager (57%)	Lewis	Gratia	30,341	26,335	2,467	-		71	250		\$3,721	\$6,509
4330	WPCA	Administrative Asst (64.6%)	Lewis	Melissa	27,540	28,376	2,170	6,867	283	77	168		\$3,540	\$13,105
4330	WPCA	Inspector (0%)	Evangelisti	Cameron			-	-			-			\$-
			Pytlík	Steven			-	-						\$-
			Pytlík	Matthew			-	-						\$-
4330	WPCA	Board Clerk			6,000		-	-			-			\$-
		Total - WPCA			171,965	166,074	13,154	6,867	283	448	418	-	17,168	\$38,339
								-						
4419	Youth & Fam Service	Director	McNeil	Heather	87,789	90,632	6,933	31,055	1,476	4,278	\$718		\$7,704	\$52,164
4419	Youth & Fam Service	Administrative Asst	Gaidry	Angela	55,146	46,269	3,655	-		2,184		3,702		\$9,540
4419	Youth & Fam Service	Counselor	Graham	Chelsea	33,318	67,773	5,185	11,015	1,109	3,199	403		\$5,761	\$26,672
4419	Youth & Fam Service	Counselor	Steinmacher	Samantha	26,745	48,050	3,676	-		2,268			\$4,084	\$10,028
4419	Youth & Fam Service	Prog. Coordinator	Mill	Wendy	12,678	50,638	3,874	30,755	1,476	2,390	302		\$4,304	\$43,101
4419	Youth & Fam Service	Prog. Coordinator	Kelly	Jodi	14,678	39,835	3,048	-		1,880		3,187		\$8,115
4419	Youth & Fam Service	Counselor	Bruzzese	Sal	3,174	3,270	246	-		154				\$400
4419	Youth & Fam Service	Commission Clerk			731	731	55	-		35				\$89
4419	Youth & Fam Service	Reception Vacation Coverage			235	235	18	-		11				\$29
		Additional budget funds			9,380		-	-						\$-
		Total - Y&FS			243,874	347,433	26,689	72,825	4,061	16,399	1,423	6,888	21,853	\$150,139
								-						
4155	Zoning Commission	Administrative Clerk	Beaudoin	Stella	4,036	4,036	321	-		11	\$-		\$-	\$332
								-						
4155	ZBA	Administrative Clerk	Barrows	Kim	2,018	2,018	160	-		6	\$-		\$-	\$166
								-						
		Totals			7,229,048	7,679,044	584,833	1,349,168	59,371	233,112	37,156	70,982	628,498	2,963,119

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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.

Fund Balance Policy

Adopted by the Board of Finance: September 19, 2017

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) **Non-spendable 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 12% or more of approved GF annual expenditures. Fund balances that fall within the range of 10% to 12% are deemed to be healthy and no action or reporting is required. Should the unassigned GF fund balance fall below 10% 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.

Investment Policy

Approved by the Board of Finance, July 16, 2013

Purpose

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

Scope

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

Objectives

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

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

Authorized Investments

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

- U.S. Treasury obligations which carry the full faith and credit guarantee of the United States government;
- The State Treasurer's Short Term Investment Fund (STIF) established pursuant to CGS 3-27a.

- Certificates of Deposit at Qualified Public Depositories (as defined in CGS 36a-330) in an amount which may not exceed the maximum FDIC insurance limit, unless approved in writing by the Board of Finance;
- Sweep Accounts on checking accounts maintained at Qualified Public Depositories;
- Money market mutual funds that have been approved in writing by the Board of Finance and are regulated by the Securities and Exchange Commission, and whose shares are maintained at a constant value of one dollar, and whose portfolios consist of instruments that are direct obligations of, or guaranteed by, the U.S. government.
- The Treasurer shall not invest in any instrument with a maturity longer than one year, nor any security of less than investment grade, without written approval of the Board of Finance.

Deposit of Public Funds

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

Prudence and Ethics

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

Reporting

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