

# Budget Book



**Fiscal Year 2020-2021**

**TOWN OF OLD  
SAYBROOK**

**PREPARED BY:  
OFFICE OF THE BOARD OF SELECTMEN**



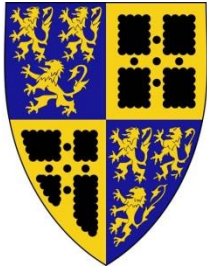
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**TOWN OF OLD SAYBROOK  
SELECTMEN'S OFFICE**

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## **Board of Finance Approved Budget for Fiscal Year 2020 – 2021**

### **Background**

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

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

This part of the process was completed and the budget recommendations were provided to the Board of Finance by March 1, 2020. A public hearing as required by Town Charter was held on March 3, 2020. With that said, the Town's budget calendar for fiscal year 2021 was modified by the events associated with the Coronavirus. Specifically as it relates to the budget process and the mandate to avoid congregations, Governor Lamont's Executive Order 7c states as follows: "The legislative body of the municipality, or in a municipality where the legislative body is a town meeting, the board of selectmen, may alter or modify the schedules and deadlines pertaining to the preparation and submission of a proposed budget and the deliberation or actions on said budget by the legislative body or other fiscal authority, including any required public hearing(s), publication, referendum or final budget adoption." Subsequently, the governor issued Executive Order 7i, which states: "Notwithstanding any contrary provision of the Connecticut General Statutes, including Title 7, or any special act, municipal charter or ordinance that conflicts with this order, the legislative body of a municipality or, in a municipality where the legislative body is a town meeting, the board of selectmen, shall authorize the budget-making authority within said municipality to adopt a budget for the July 1, 2020 - June 30, 2021 fiscal year and to set a mill rate sufficient, in addition to the other estimated yearly income of such town and in addition to such revenue surplus, if any, as may be appropriated, not only to pay the expenses of the municipality for said fiscal year, but also to absorb the revenue deficit of such town, if any, at the beginning of said fiscal year without holding votes required by charter or without complying with any in-person budget adoption requirements, including but not limited to, annual town meetings requiring votes, referendum, and special town meetings." The gist of these two orders is that, for this

year in these times, the Board of Finance has voted on the budget and set the mill rate without the need for the annual town meeting or the referendum to which the annual town meeting adjourns.

At a meeting held on March 31, 2020 the Board of Finance voted unanimously to approve the Town's Fiscal Year 2020 - 2021 budget, which is contained herein.

### **Present Financial Condition of the Town – Fiscal Year 2020**

#### *Revenues*

Through February 3, 2020, the last day for January tax payments to be collected, revenues of \$42,242,609 were collected FY20 to date.

The vast majority of total revenues collected to date, \$41,122,628 are from current year taxes, of which 92.1% of the budgeted amount has been collected. Other sources of town revenues are tracking to meet their budgeted amount, which include past due taxes, State funding and other local revenues.

Due to conservative budgeting practices, the Town budgeted \$375,000 in State funding, of which \$108 thousand has been collected. Overall, the Town's reliance on State revenues is not material and accordingly does not have a major impact on the budget.

#### *Expenditures*

To date through January 31, 2020, \$27,501,255 of expenses has been realized against a budget of \$46,520,189 or 59.1% of the total budget.

### **Budget for FY21**

The Town-wide budget for FY21 projects an increase of \$500,237 or up 1.08%. The revenues that will support this budget will be based primarily on property taxes. Property taxes for this budget will be based on the Grand List of October 2019.

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

FY21 Budget highlights include stable finances, appropriate capital investment and healthy reserves. With this budget the Town will remain well positioned for the future. This budget also provides funding for projects that will make our community a better place to live, work and enjoy its recreation.

From an operational standpoint, the work done in prior fiscal years will continue to affect not only FY21 budgets, but the permanent changes keep expenses in check across multiple fiscal years:

- ✚ The Town continued to invest in projects that improved the quality of life for its residents, which included an ongoing program of laying and repairing new sidewalks and installing a new pickle ball court.
- ✚ The Town performed a legal review of its Human Resource (HR) practices during FY20 to ensure consistent application of HR policies and fair treatment of all employees. As part of this process, the employee handbook was updated to reflect current laws and best practices. A supervisor handbook (and training) was developed to assist Supervisors in implementing the handbook. Finally, an audit of the HR and payroll department was conducted to assess/update the HR practices and to reduce legal risk.
- ✚ We continue to protect our Town's data and information systems through a well-designed information technology strategy that moves the Town's data from internal servers to the cloud – again proactively managing risk and Town liabilities.
- ✚ All contractual arrangements are carefully reviewed and renegotiated on an ongoing basis. This includes collective bargaining contracts, benefit plans, vendor relationships, and building maintenance.



- ✚ With regard to the Town's outstanding debt, the Town was able to refinance a portion of its outstanding debt. This refinancing saved approximately \$400 thousand in debt service expense over the life of the bonds, restructured bond maturities to keep the Town's debt service level and reduced the outstanding life of the Town's debt. Of course, our WPCA program is still ongoing and a significant amount of work remains, which will likely contribute to our future bonded indebtedness.
- ✚ A new debt service stabilization fund was created as part of the Town's strategy to manage its long-term liabilities. Stabilization funds are used to set aside surplus revenue for times of unexpected revenue or expense deficits or to mitigate yearly budget spikes. Stabilization funds will mitigate risk during fiscal stress or fiscal years with large budget swings. This occurs most often when new debt is issued and debt service increases significantly.
- ✚ Contributions to pensions remain steady and now the Town's plan stands at a strong 91% funded as of the actuarial valuation dated July 1, 2018. All eligible new employees now participate in the Defined Contribution plan – further reducing long-term commitments.
- ✚ Reserve funds have been created and funded annually to address purchases on large equipment, building maintenance and other high-cost purchases. This smooths out budget fluctuations over the long term.

By keeping our eye on the long term, our yearly budgets have met both short-term operating obligations and successfully planned for the future in a cost-effective manner to maintain financial health for the next generation of taxpayers. The budget for FY21 is no exception and the specifics of the proposed budget are outlined below.

#### *FY21 Revenues*

General Fund Revenues for FY21 are set to equal the Expenditure Budget. Local property taxes (commercial, residential and personal) are projected to make up the majority of the General Fund revenues. Local fees will contribute approximately 2.5% to total revenues.

The Town will budget \$375 thousand in State funds for this year's budget, the same conservative amount as FY20. Initially this amount was increased to \$400 thousand but reduced back given the uncertainty at the State. Local revenues have been revised downward by \$100 thousand to reflect slower economic activity.

#### *FY21 Expenditures*

All told, the Town-wide budget is up \$500,237 or up 1.08%. 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 through attrition, several functions have been reorganized. This budget does contemplate adding one half of a third shift dispatcher position. This position was budgeted for a half year (and hired in) FY20; therefore, the FY21 budget will reflect the full yearly salary of this new hire.
- ✚ An appropriation in the amount of \$408,517 will be moved into the off budget Youth and Family Services ("YFS") Budget to augment other grant and fee revenues received and to provide funds for the management of the Town's YFS department.
- ✚ Debt service is projected to decline \$25,409 vs. last fiscal year and will contribute to keeping overall expenses low for FY21. During the refinancing of the Town's debt all outstanding WPCA debt was included in the General Obligation refinancing. The Town's General Obligation debt service totals \$3,460,813, this amount will be offset by \$228,118 in WPCA benefit assessment revenues. Therefore the Town's total net debt service budget will be \$3,232,695. An amount of \$20,000 will be transferred from the debt service reserve to offset a portion of FY21 debt service.
- ✚ The Board of Education has approved an increase in their overall budget of \$185,276 over FY20.

Budget Summary – Expenses for FY21				
	FY 2020	FY 2021	\$ Increase	Percentage
General Government Operating Expense	16,761,338	17,101,708	340,370	2.03%
Debt Service	3,238,104	3,212,695	-25,409	-.78%
Total General Government Expense	19,999,442	20,314,403	314,961	1.57%
Board of Education Operating Expense	26,520,727	26,706,023	185,276	.75%
<b>Total Government</b>	<b>46,520,169</b>	<b>47,020,426</b>	<b>500,237</b>	<b>1.08%</b>

#### *FY21 Capital Reserves*

This budget reflects the continued practice of reserving today for future expenses. Funds in the amount of \$718,850, a decrease of \$15,741 over last year's budget will be added to reserve accounts through the capital outlay budget that accrue for fire department apparatus, public works equipment, capital non-recurring items, revaluation expenses, catastrophic illness, general contingency, P&R Sinking Fund (a new sinking fund in the amount of \$10 thousand to set aside funds to maintain Parks) and retirement payouts. Named projects in the amount of \$89,425 are also slated for fiscal year 2021 as follows:

- \$25,000 for a roof sinking fund
- \$4,000 for stone work around Town sign entrance ways
- \$29,000 for new signage for Park & Recreation and Public Works
- \$6,800 for carpet for mini golf
- \$9,025 for carpet for the pavilion
- \$5,600 for gutter guards for the Library
- \$10,000 for NEA Grant (Live in Old Saybrook)

#### *FY21 Capital Expenditures*

An amount of \$589,804 thousand has been identified for FY21 capital expenses associated with the Fire Department, Police vehicle lease, continued work on town roads, building maintenance, and investment in technology infrastructure.

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

In sum, it is important to view the budget as a planning document, one that provides our citizens with the best service at the best value, one that looks forward to the next fiscal year and beyond and one that pays close attention to State finances. I believe this General Government budget accomplishes these important goals. The Town's mill rate is currently 19.75. The Board of Finance approved the mill rate for FY21 at 20.05.

This is a stressful time for all residents and is a challenge given the unknown circumstances of when this will end and what repercussions we will face at the Federal, State and Local level. The plan of action is to be flexible to manage the financial situation of the Town for the benefit of all of our residents. We must also remember that the town will emerge from this health care crisis in months, not years, and we should not be short-sighted about making appropriate investments in the Town's future. Investing in our community will benefit both our current and future residents, and those that visit our town.

Old Saybrook is a financially strong Town and all of the financial planning done over the past several years has built our reserves to the point where we have the financial might to work through this very scenario.



## Summary Budget Overview

### Town of Old Saybrook Budget Summary - Fiscal Year 2020-2021

Budget Unit Title	FY 17 Actual	FY 18 Actual	FY 19 Actual	FY 20 Budget	Proposed BoS Budget FY21	BoF Approved	\$ Change vs FY20	% Change vs FY20
Accounting	177,901	282,603	267,898	299,631	311,671	311,671	12,040	4.02%
Animal Control	25,000	25,110	25,000	25,000	25,000	25,000	-	0.00%
Architectural Review Board	3,440	2,405	2,701	3,596	3,678	3,678	82	2.28%
Assessment Appeals	2,500	2,782	8,202	11,553	6,697	6,697	(4,856)	(42.03%)
Assessor	173,537	232,926	259,517	166,185	169,736	169,736	3,551	2.14%
Board of Finance	53,750	54,255	56,044	61,839	62,417	62,417	578	0.93%
Building	160,989	220,612	127,311	136,081	142,858	142,858	6,777	4.98%
Capital Expenditures	435,173	-	-	-	-	-	-	-
Capital Outlay	700,957	933,529	739,108	734,591	760,000	718,850	(15,741)	(0.02%)
Conservation Commission	1,658	1,396	3,038	3,723	4,496	4,496	773	20.75%
Economic Development	35,679	40,729	58,229	61,201	65,191	65,191	3,991	6.52%
Emergency Management	186,984	196,091	192,692	203,503	203,762	203,762	259	0.13%
Employee Benefits	2,398,304	-	-	-	-	-	-	-
Engineering	91,891	80,333	67,648	80,000	80,000	80,000	-	0.00%
Environmental Health	142,198	153,786	140,922	162,000	162,000	162,000	-	0.00%
Ethics	391	-	-	950	950	950	-	0.00%
Fire Department	282,479	561,521	578,639	598,896	601,419	601,419	2,523	0.42%
Fire Marshal	123,590	159,488	136,568	137,031	143,128	143,128	6,097	4.45%
Harbor Mgmt. Commission	18,731	15,366	15,547	20,591	20,917	20,917	326	1.58%
Historic District	1,441	2,784	4,973	5,356	5,383	5,383	27	0.50%
Information Technology	76,062	194,211	193,249	192,068	197,908	197,908	5,840	3.04%
Inland/Wetlands	1,597	8,552	13,959	8,628	8,683	8,683	55	0.64%
Insurance	623,133	602,179	395,551	388,000	366,000	366,000	(22,000)	(5.67%)
Land Use	288,470	387,121	396,970	443,683	449,540	449,540	5,857	1.32%
Legal and Personnel	72,731	53,241	-	-	-	-	-	-
Legal Services	30,317	42,516	85,781	105,000	105,000	105,000	-	0.00%
Library-Acton	728,913	886,475	990,366	1,006,836	1,013,985	1,013,985	7,149	0.71%
Marine Patrol	43,363	44,674	48,459	59,108	59,890	59,890	782	1.32%
Nursing	43,178	46,512	41,884	42,653	44,021	44,021	1,368	3.21%
Open Space	10,936	15,435	-	-	-	-	-	-
Parks - Other	28,429	35,621	56,147	59,280	63,280	63,280	4,000	6.75%
Parks Vicky Duffy Pavilion	9,112	9,279	10,686	11,000	12,000	12,000	1,000	9.09%
Parks: Fort Saybrook	6,641	5,993	-	-	-	-	-	-
PD - Field Service	2,233,024	3,172,940	3,055,765	3,488,406	3,572,888	3,572,888	84,482	2.42%
PD - Support Service	637,376	915,919	910,986	1,019,921	1,084,097	1,084,097	64,176	6.29%
PD General Expenditures	330,474	457,634	632,920	537,878	541,287	541,287	3,409	0.63%
Planning Commission	9,055	5,900	4,665	15,257	15,319	15,319	62	0.41%
Political Sub Divisions	165,446	172,142	174,194	181,103	182,223	182,223	1,120	0.62%
PW Administration	682,006	960,891	970,371	1,058,134	1,077,653	1,077,653	19,519	1.84%

PW Highway and Street	153,610	559,854	511,390	561,300	593,100	576,300	15,000	0.03%
PW Snow and Ice	31,811	65,754	47,041	71,000	71,000	71,000	-	0.00%
PW Vehicle/Equip. Maint.	79,268	85,649	58,067	81,000	81,000	81,000	-	0.00%
Recreation	363,407	500,951	546,443	577,202	590,315	590,315	13,113	2.27%
Recreation Mini Golf	60,657	67,123	74,220	65,514	70,457	70,457	4,943	7.54%
Registrar of Voters	48,024	51,722	64,478	69,932	72,686	72,686	2,754	3.94%
Retiree Health Insurance	236,438	293,729	275,000	277,000	261,000	261,000	(16,000)	(5.78%)
Selectmen	294,402	384,506	386,374	393,632	403,019	403,019	9,387	2.38%
Social Services	85,827	103,493	113,764	115,832	121,799	121,799	5,967	5.15%
Street Lighting	154,066	144,883	168,405	154,000	152,000	152,000	(2,000)	(1.30%)
Tax Collector	146,660	186,697	203,886	213,885	217,916	217,916	4,031	1.88%
The Kate	61,854	71,832	69,737	64,500	69,500	69,500	5,000	7.75%
Town Clerk	185,227	230,626	236,875	256,289	260,842	260,842	4,553	1.78%
Town Hall	439,722	261,885	342,998	468,019	493,184	493,184	25,165	5.38%
Transfer Station Operations	249,142	269,430	293,921	320,010	352,139	352,139	32,129	10.04%
Treasurer	57,818	8,379	8,646	8,634	8,647	8,647	13	0.16%
Tree Warden	21,615	26,459	39,330	41,959	43,074	43,074	1,115	2.66%
TS Waste Transport/Dispo.	294,296	282,669	294,650	335,900	340,900	340,900	5,000	1.49%
Vital Statistics	961	718	820	1,350	1,350	1,350	-	0.00%
Waste Collection	17,258	27,073	26,231	24,990	24,990	24,990	-	0.00%
Water Hydrant	533,369	558,565	596,047	599,000	635,000	635,000	36,000	6.01%
WPCA Admin	246,308	261,133	289,967	276,779	275,831	275,831	(948)	(0.34%)
YFS	476	697	1,996	406,728	408,517	408,517	1,789	0.44%
ZBA	12,407	12,338	14,101	13,434	13,472	13,472	38	0.28%
Zoning Commission	10,310	47,465	21,377	34,768	34,843	34,843	75	0.22%
<b>Subtotal GG</b>	<b>14,821,789</b>	<b>15,486,580</b>	<b>15,351,754</b>	<b>16,761,338</b>	<b>17,159,658</b>	<b>17,10,1708</b>	<b>340,370</b>	<b>2.03%</b>
<b>Debt Service GG</b>	<b>3,272,649</b>	<b>3,425,306</b>	<b>3,455,429</b>	<b>3,238,104</b>	<b>3,232,695</b>	<b>3,212,695</b>	<b>(25,409)</b>	<b>(0.78%)</b>
<b>Total GG</b>	<b>18,094,438</b>	<b>18,911,886</b>	<b>18,807,182</b>	<b>19,999,442</b>	<b>20,392,353</b>	<b>20,314,403</b>	<b>314,961</b>	<b>1.57%</b>
<b>Board of Education</b>	<b>24,916,361</b>	<b>25,650,754</b>	<b>25,790,696</b>	<b>26,520,747</b>	<b>26,781,023</b>	<b>26,706,023</b>	<b>185,276</b>	<b>0.70%</b>
<b>Total Town Wide Budget</b>	<b>43,010,799</b>	<b>44,562,640</b>	<b>44,597,879</b>	<b>46,520,189</b>	<b>47,173,356</b>	<b>47,020,426</b>	<b>500,237</b>	<b>1.08%</b>



## GENERAL FUND REVENUES

## General Fund Revenues

This section of the Budget Book outlines the Town-wide revenue projections for FY21. In general, Town-wide revenues for FY21 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 2019 net Grand List, which totaled \$2,289,090,066. This is an increase of \$2,092,796, which is virtually flat over the October 2018 net Grand List.

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 are projected to increase to \$1,159,000 vs. last FY's of \$1,254,400, a decrease of just under \$95 thousand or 7.5%. Interest income will be increased \$30 thousand as we are investing more of our fund balance in STIF and mini golf/beach passes and certain permit fees will decrease \$85 thousand to reflect lower economic activity. Finally, transfer station income will drop \$30 thousand and miscellaneous income will drop \$10 thousand to more closely match actual. The table below shows the sources of funds that will support the expenditure budget.

Revenue Source	Amount
Property Taxes	\$45,486,426
State of Connecticut Grants	\$ 375,000
Local Revenues	\$ 1,159,000
<b>Total</b>	<b>\$47,020,426</b>

The following pages provide more information on the sources of revenue for the FY21 Budget.



***FY21 Budget for Property Taxes: Projected \$45,486,426***

Property Taxes Fiscal Year 21 include the following components:

- FY21 “current” year tax collections of \$45,708,426 assumes 99% collected = 45,251,426 (estimated);
- Collections of past fiscal years’ uncollected taxes of \$100,000;
- Telecommunication taxes of \$35,000; and
- Interest and lien fees on back taxes in the amount of \$100,000
- Total estimated tax = \$45,514,356.

Current Year Property Taxes: \$45,251,426

As noted above, the projected tax revenues for FY21 assume a 99% collection rate. The Board of Finance has approved a mill rate of 20.05.. The property tax will then be levied on July 1, 2020. 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 FY19, \$265 thousand in back taxes was collected.

Telecommunication taxes: \$35,000

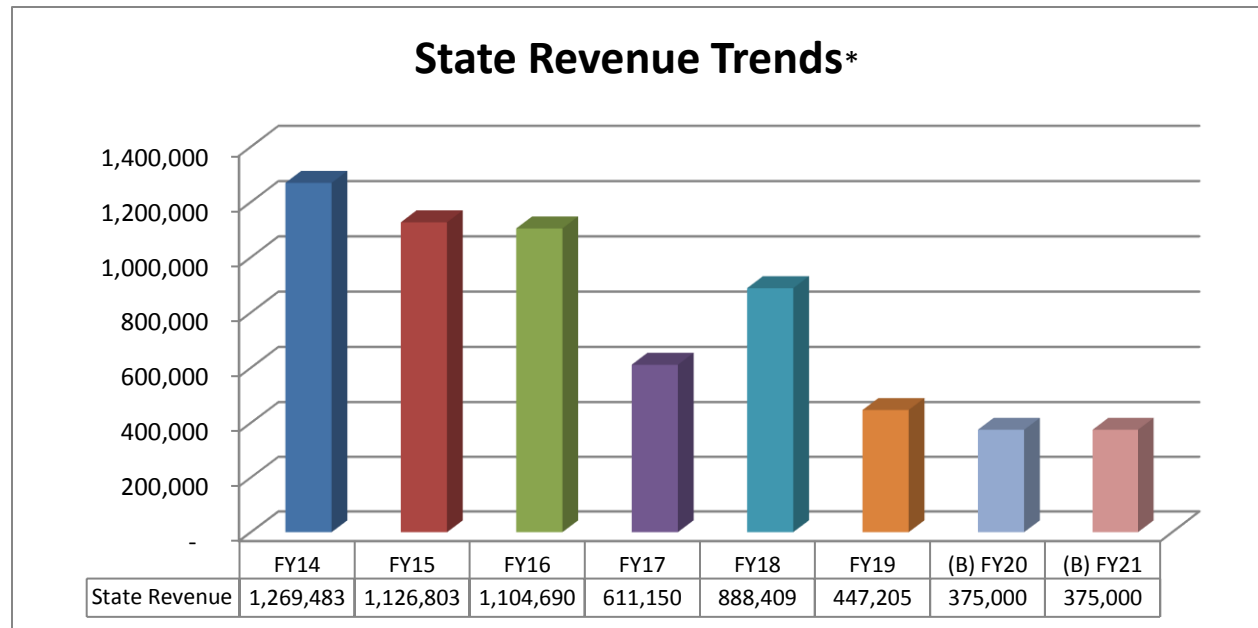
The Office of Policy and Management determines the annual personal property tax of six telecommunication services that are subject to taxation under the Connecticut General Statutes. The taxation assumes a 70% assessment of the value and a 47 mill rate. After the property is assessed by the State, the taxes are paid directly to the municipality by April 1. During FY19, \$35 thousand was collected.

Interest and Lien Fees: \$100,000

Interest and lien fees are collected on back taxes when paid. During FY19, \$171 thousand was collected.

### ***FY 21 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 between FY15 and FY19, State funding has decreased 60% over that five-year period. Listed below are the grants the Town has typically received in the past; however, without firm guarantees that the Town will again receive these funds, the Town will assume a conservative budget of \$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.

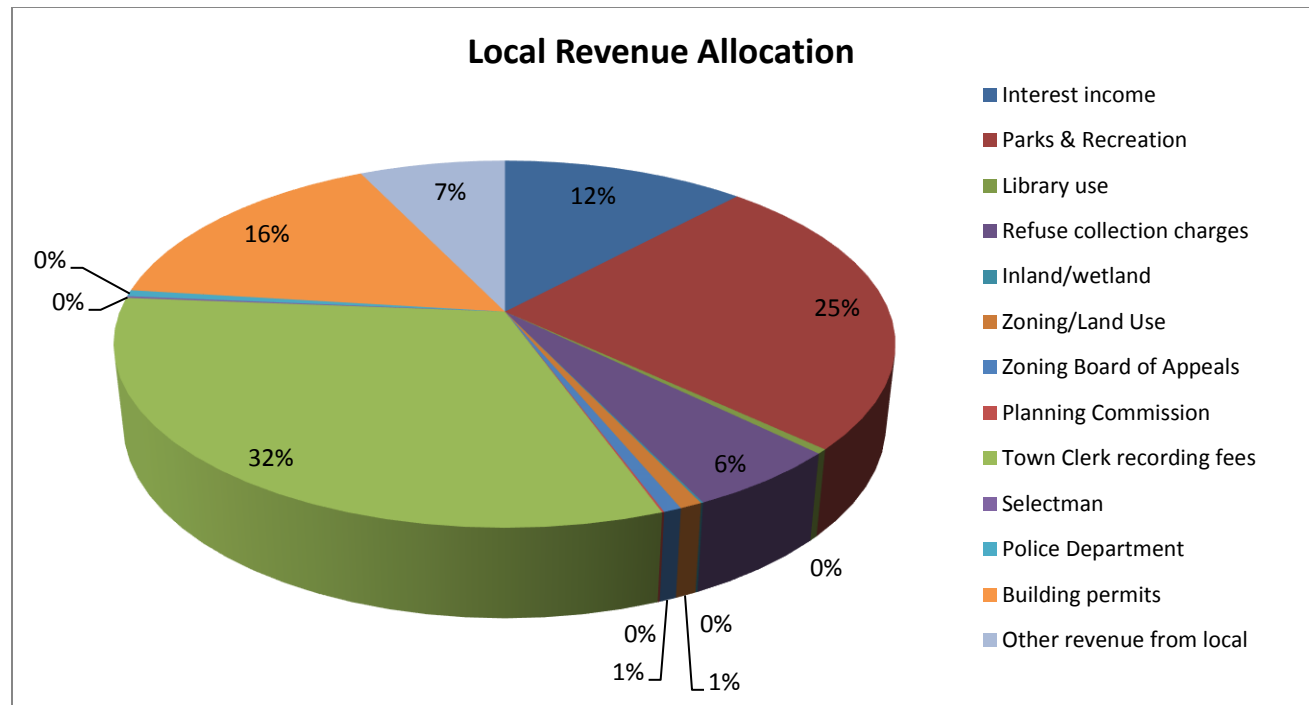
STATE TAX GRANTS – The Town receives reimbursement for various State-mandated property tax relief programs for individuals, such as the Elderly Circuit Breaker, Disabled Persons Exemption and the Veteran's Exemption.

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.

### ***FY21 Budget for Local Revenue: Projected \$1,159,000***

Below is a description of the Town departments, amount of projected revenues, and the allocation among departments for FY21. The three largest contributors to local revenues are Town Clerk fees (32%), Parks and Recreation (25%) and building permits (16%), which together represent 73% of local revenues.



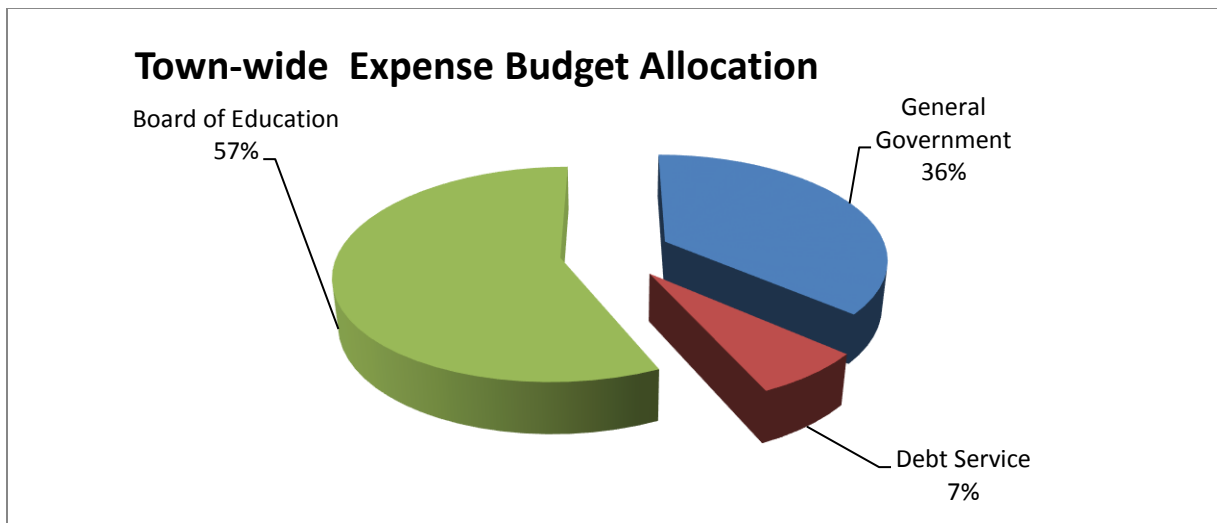
Local Fee	Amount	Description
Town Clerk Recording Fees	375,000	The Town retains a portion of the fees collected from a wide range of licenses and permits available in the Town Clerk's office
Parks & Recreation	280,000	Fees associated with mini golf and Town beach passes
Building Permits	160,000	The Town charges a fee for building permits based on the value of the building project
Interest Income	150,000	Interest received on investment of Town's surplus funds
Other Revenue from Local	90,000	Miscellaneous department and other revenues
Refuse Collection Charges	70,000	Transfer station collection fees
Zoning/Land Use	10,000	Application fees and other land use revenues
Zoning Board of Appeals	8,000	Application fees
Police Department	7,000	Fees and fines collected by the PD
Library Use	5,000	Library fees and copying charges
Selectman	2,000	Vendor and Lodging permits
Inland/Wetland	1,000	Application fees
Planning Commission	1,000	Application fees
<b>Total Local Fees</b>	<b>1,159,000</b>	

## GENERAL FUND EXPENSES

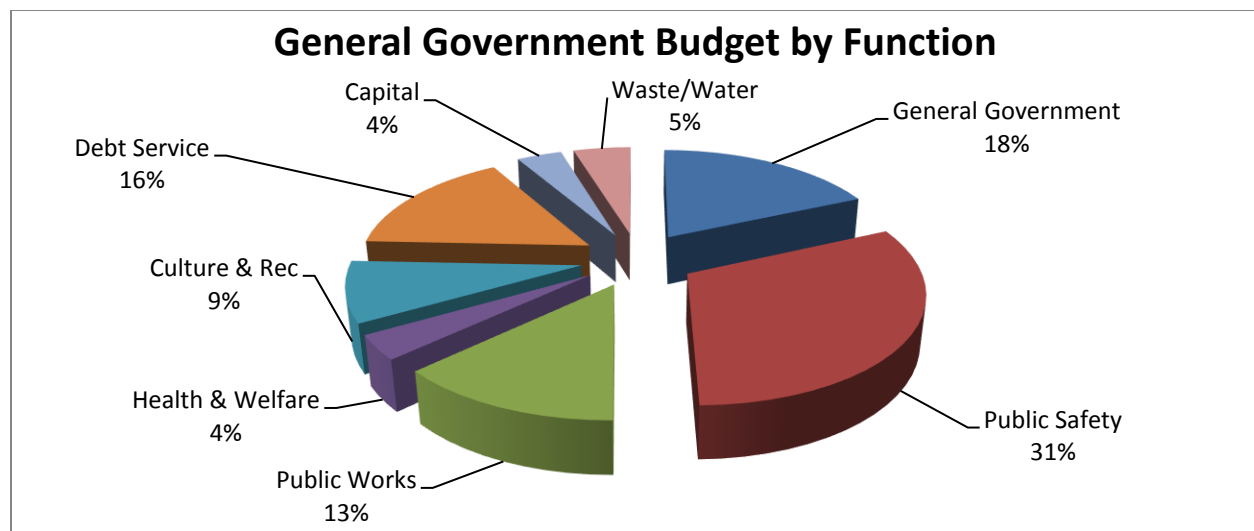
## General Fund Expenses

This section of the Budget Book details each department's line items for the Proposed Department Budget. Overall, the Town-wide budget is up \$500,237 or 1.08% as outlined below.

FY 21 Budget: General Government, Board of Education and Debt Service				
	FY 2020	FY 2021	\$ Change	% Change
General Government (GG)	16,761,338	17,101,708	340,370	2.03
GG Debt Service	3,238,104	3,212,695	(25,409)	-.78%
<b>Total General Government</b>	19,999,442	20,314,403	314,961	1.57%
<b>Total Board of Education (BoE)*</b>	26,520,747	26,706,023	185,296	.70%
<b>Total Government</b>	<b>46,520,189</b>	<b>47,020,426</b>	<b>500,237</b>	<b>1.08%</b>

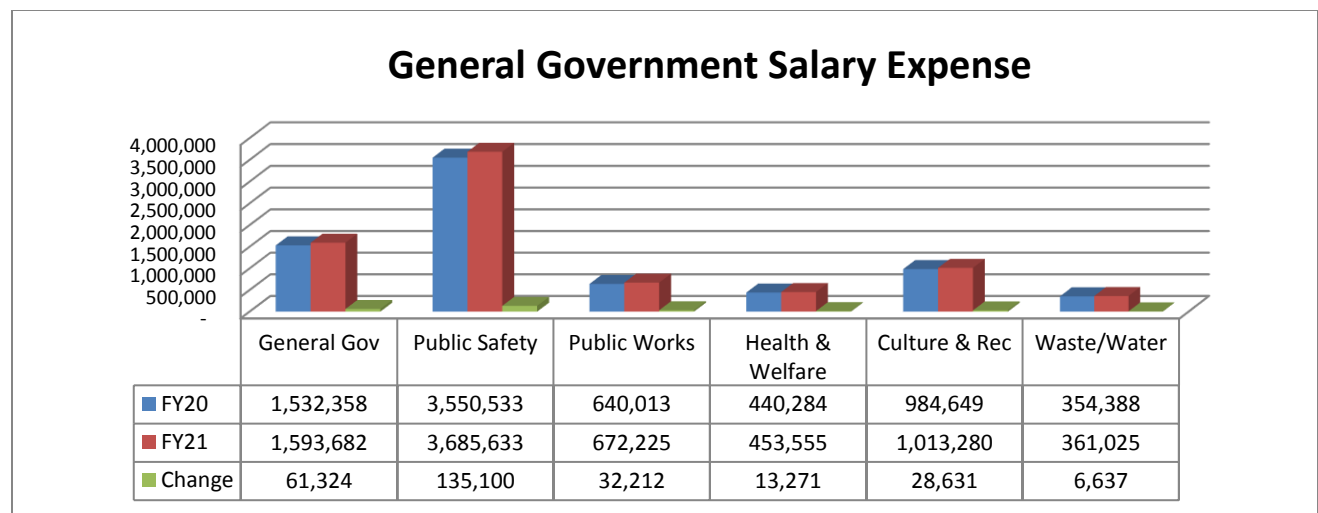


The proposed department GG budget, including debt service, totals \$20,392,353 and represents an increase of \$392,911 over FY20. Public Safety represents the largest allocation of general government expense at 31%, followed by general government at 18% and debt service at 16%. Below is a breakdown of general government expense by function.

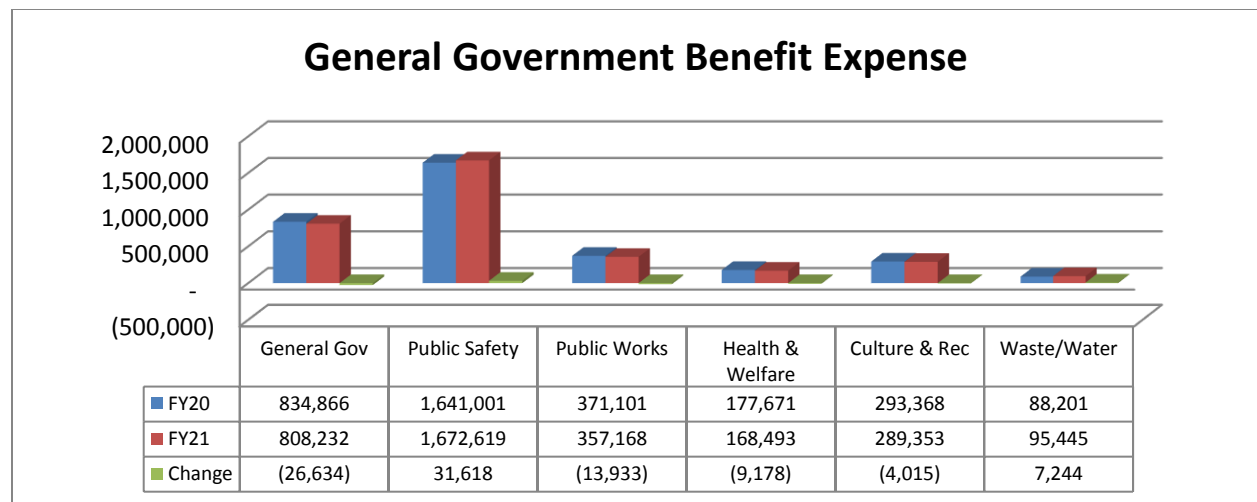


Excluding debt, the General Government year-over-year increase is \$340,370 of which \$192,067 or 56% is related to the Police Department. More broadly, the overall GG increase is attributable to a salary increase of \$277 thousand, or 3.69%; a \$15 thousand decrease (down .44%) associated with benefits; and a \$92 thousand increase (up 2%) associated with operations. Finally, the capital outlay and reserve budget is proposed to be down \$15 thousand.

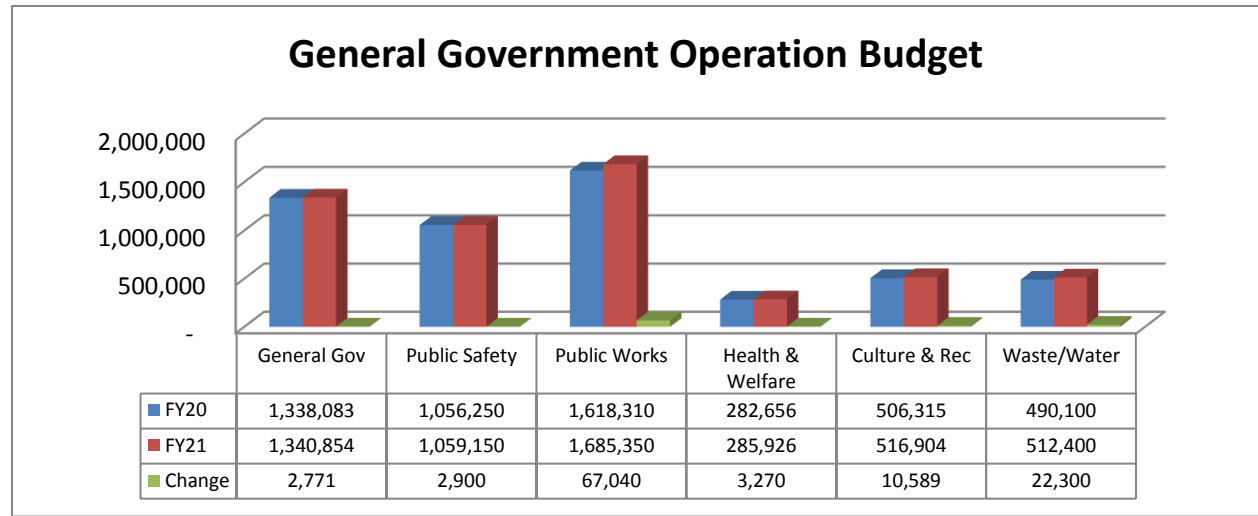
The salary comparison below shows an overall increase of \$277 thousand and assumes full employment. The public safety salary budget is up \$135 thousand or 3.8%. A full-time dispatcher position salary was included as a half year in FY20 and now represents a full year in FY21. This half position explains a portion of the salary increase along with regular salary increases, step raises as well as budgeting for increases in the minimum wage.



General Government benefits include FICA, workers' comp, health, dental and life insurance benefits. The benefit expense is down \$15 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. The overall decrease is mainly attributable to health care plan design changes.



Overall, operational expense is up \$92 thousand or 2%. The increase is closely related to the price of inflation as well as a \$15 thousand increase in the public works paving budget.





## Accounting Department

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

### Accomplishments

- Prepared, forecasted and administered Town budget
- Went live with new time and attendance system
- Prepared RFP for banking services
- Refunded \$12 million in bonds

### Major Objectives 2020 – 2021

- Implement banking services
- Continue to review and upgrade best practices
- Manage budget process for FY21
- Review and revise financial policies as needed
- Prepare financial report and address audit findings, if any
- Complete benefit module

### Performance indicators:

- Monthly reconciliation of 27 bank accounts
- Ensure all account transactions meet GAAP standards
- Total Debt Outstanding as of 6/30/20 = \$27,990,000

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

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21 – Dept.	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	162,949	161,039	168,938	183,716	183,716	183,716	14,778	8.75%
51630	Overtime	2,000	-	2,000	-	-	-	(2,000)	(100.00%)
52100	Group Insurance	1,075	864	862	862	862	862	-	0.00%
52200	Employer Share Social Sec.	12,683	11,550	13,145	14,430	14,430	14,430	1,285	9.78%
52300	Retirement Contributions	11,876	10,922	12,324	11,637	11,637	11,637	(687)	(5.57%)
52302	Defined Contribution Er.	-	954	-	2,037	2,037	2,037	2,037	
52700	Workers' Compensation	54	328	458	413	413	413	(45)	(9.83%)
52800	Health Insurance	58,610	56,932	62,251	61,404	61,404	61,404	(847)	(1.36%)
52850	Dental Insurance	2,938	2,685	2,953	3,172	3,172	3,172	219	7.42%
53010	Purchased Professional Ser.	5,000	3,955	5,000	5,000	5,000	5,000	-	0.00%
53200	Professional Educational	5,000	2,428	5,000	2,500	2,500	2,500	(2,500)	(50.00%)
53520	Other Technical Services	15,000	13,262	22,000	22,000	22,000	22,000	-	0.00%
55301	Postage	700	502	700	500	500	500	(200)	(28.57%)
56100	General Supplies	1,000	1,247	1,000	1,000	1,000	1,000	-	0.00%
56500	Supplies - Technology Rel.	3,000	1,230	3,000	3,000	3,000	3,000	-	0.00%
<b>ACCOUNTING 412300</b>		<b>281,885</b>	<b>267,898</b>	<b>299,631</b>	<b>311,671</b>	<b>311,671</b>	<b>311,671</b>	<b>12,040</b>	<b>4.02%</b>

## 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	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51620	Part Time/Seasonal Employ.	150	-	150	150	150	150	-	0.00%
53010	Purchased Professional Ser.	500	-	500	500	500	500	-	0.00%
53200	Professional Educational	100	-	100	100	100	100	-	0.00%
55301	Postage	100	-	100	100	100	100	-	0.00%
55500	Printing & Binding	100	-	100	100	100	100	-	0.00%
<b>ETHICS 412500</b>		<b>950</b>	<b>-</b>	<b>950</b>	<b>950</b>	<b>950</b>	<b>950</b>	<b>950</b>	<b>0.00%</b>

### 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	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
53010	Purchased Professional Ser.	105,000	85,781	105,000	105,000	105,000	105,000	-	0.00%
<b>LEGAL SERVICES 413900</b>		<b>105,000</b>	<b>85,781</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>	<b>-</b>	<b>0.00%</b>

### Retiree Health Insurance Budget

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

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
52100	Group Insurance	36,000	35,490	36,000	38,000	38,000	38,000	2,000	5.56%
52800	Health Insurance	-	(32,382)	-	-	-	-	-	-
52801	Retiree >65 Health	121,000	150,154	121,000	147,000	147,000	147,000	26,000	21.49%
52802	Retiree < 65 Health	92,000	104,930	100,000	60,000	60,000	60,000	(40,000)	(40.00%)
52850	Dental Insurance	22,000	16,809	20,000	16,000	16,000	16,000	(4,000)	(20.00%)
<b>RETIREE HEALTH INS 414200</b>		<b>271,000</b>	<b>275,001</b>	<b>277,000</b>	<b>261,000</b>	<b>261,000</b>	<b>261,000</b>	<b>(16,000)</b>	<b>(5.78%)</b>

### Insurance Budget

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

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
52700	Workers' Compensation	25,000	29,680	25,000	-	-	-	(25,000)	(100.00%)
55200	Insurance Other than Empl.	363,000	365,871	363,000	366,000	366,000	366,000	3,000	0.83%
<b>INSURANCE 415700</b>		<b>388,000</b>	<b>395,551</b>	<b>388,000</b>	<b>366,000</b>	<b>366,000</b>	<b>366,000</b>	<b>(22,000)</b>	<b>(5.67%)</b>

### Political Subdivisions Budget

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
53010	Purchased Professional Ser.	177,376	174,194	181,103	184,723	182,223	182,223	1,120	0.62%
<b>POLITICAL SUB DIVISIONS 417700</b>		<b>177,376</b>	<b>174,194</b>	<b>181,103</b>	<b>184,723</b>	<b>182,223</b>	<b>182,223</b>	<b>1,120</b>	<b>0.62%</b>

Entity	Amount
CT River Coastal	1,922
Probate Court	5,888
CT Conference of Municipalities	7,000
Shoreline Soup Kitchen	7,500
Riverside Cemetery Association	2,000
RiverCOG	13,013
Estuary Transit District	31,525
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	86,000
CT Council of Small Towns	925
Family Fun Day	500
Cypress Cemetery	2,000
Waste Recycling Task Force	750
Hope Partnership	500
	<b>182,223</b>

## 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.

### Accomplishments

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

### Major Objectives 2020-2021

- For the 2019 Grand List we will do a full audit of those personal property accounts that have neglected to file their Personal Property Declaration or have filed incorrectly with the Assessor's Office.

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept.	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	137,600	151,441	81,018	82,638	82,638	82,638	1,620	2.00%
51630	Overtime	-	3,636	-	-	-	-	-	-
52100	Group Insurance	1,072	877	645	645	645	645	-	0.00%
52200	Employer Share Social Sec.	10,723	11,304	6,222	6,322	6,322	6,322	100	1.61%
52300	Retirement Contributions	5,071	5,071	6,913	7,024	7,024	7,024	111	1.61%
52302	Defined Contribution Er.	6,000	5,875	-	-	-	-	-	-
52700	Workers' Compensation	2,556	355	220	223	223	223	3	1.36%
52800	Health Insurance	37,155	34,002	10,728	10,416	10,416	10,416	(312)	(2.91%)
52850	Dental Insurance	1,905	1,437	439	468	468	468	29	6.61%
53010	Purchased Professional Ser.	30,000	35,081	36,000	38,000	38,000	38,000	2,000	5.56%
53300	Other Professional/Tech	500	86	1,000	1,000	1,000	1,000	-	0.00%
53520	Other Technical Services	1,000	-	1,000	1,000	1,000	1,000	-	0.00%
55301	Postage	4,000	908	4,000	4,000	4,000	4,000	-	0.00%
55500	Printing & Binding	3,000	72	3,000	3,000	3,000	3,000	-	0.00%
55800	Travel Reimbursement	3,000	4,044	3,500	3,500	3,500	3,500	-	0.00%
55990	Other - Other Purchased Ser.	4,000	560	4,000	4,000	4,000	4,000	-	0.00%
56010	Supplies	1,500	703	1,500	1,500	1,500	1,500	-	0.00%
56100	General Supplies	2,500	1,282	2,500	2,500	2,500	2,500	-	0.00%
58100	Dues & Fees	3,250	2,783	3,500	3,500	3,500	3,500	-	0.00%
<b>ASSESSOR 413100</b>		<b>254,832</b>	<b>259,517</b>	<b>166,185</b>	<b>169,736</b>	<b>169,736</b>	<b>169,736</b>	<b>3,551</b>	<b>2.14%</b>

## 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	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	9,500	7,600	9,500	5,000	5,000	5,000	(4,500)	(47.37%)
52200	Employer Share Social Sec.	1,102	581	727	383	383	383	(344)	(47.32%)
52700	Workers' Compensation	5	21	26	14	14	14	(12)	(46.15%)
55301	Postage	300	-	300	300	300	300	-	0.00%
55400	Advertising	300	-	300	300	300	300	-	0.00%
55800	Travel Reimbursement	100	-	100	100	100	100	-	0.00%
56010	Supplies	600	-	600	600	600	600	-	0.00%
<b>ASSESSMENT APPEALS 413300</b>		<b>11,907</b>	<b>8,202</b>	<b>11,553</b>	<b>6,697</b>	<b>6,697</b>	<b>6,697</b>	<b>(4,856)</b>	<b>(42.03%)</b>

## 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 \$185,276 or .7%.

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	25,809,822	16,920,272	26,520,747	26,781,023	26,781,023	26,706,023	185,276	0.7%
53010	Purchased Professional Ser.	-	7,337,788	-	-	-	-	-	
57050	BOE Capital	-	1,532,636	-	-	-	-	-	
<b>BOARD OF EDUCATION 470000</b>		<b>25,809,822</b>	<b>25,790,696</b>	<b>26,520,747</b>	<b>26,781,023</b>	<b>26,781,023</b>	<b>26,706,023</b>	<b>185,276</b>	<b>0.7%</b>

## 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 2020:**
  - Approved a budget for FY20, which was successfully approved at referendum
  - Over the course of FY19, made \$238,996 in additional budget appropriations, most of which, \$200 thousand, was for sidewalk construction
  - Moved \$249 thousand of surplus funds to the newly created debt service stabilization reserve fund at the end of FY19
  - Approved and moved to Town meeting \$208 thousand in capital non-recurring appropriations. These appropriations included:
    - \$33 thousand for purchase and installation of an HVAC system for the youth and family building
    - \$4 thousand for building pickle ball courts
    - \$186 thousand for purchase of a Department of Public Works backhoe
    - \$20 thousand for purchase of time and attendance system
    - \$126 thousand for Katharine Hepburn Cultural Arts Center columns
- Monitor the approved FY20 budget and work on submission of the FY21 budget

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	3,740	4,790	3,740	3,815	3,815	3,815	75	2.01%
52200	Employer Share Social Sec.	286	366	289	292	292	292	3	1.04%
52700	Workers' Compensation	1	13	10	10	10	10	-	0.00%
53020	Legal Services	5,000	-	5,000	5,000	5,000	5,000	-	0.00%
53200	Professional Educational	100	-	100	100	100	100	-	0.00%
53410	Audit/Accounting Services	46,000	45,500	46,500	47,000	47,000	47,000	500	1.08%
55301	Postage	100	-	100	100	100	100	-	0.00%
55400	Advertising	1,000	1,119	1,000	1,000	1,000	1,000	-	0.00%
55500	Printing & Binding	5,000	4,255	5,000	5,000	5,000	5,000	-	0.00%
56100	General Supplies	100	-	100	100	100	100	-	0.00%
<b>BOARD OF FINANCE 411700</b>		<b>61,327</b>	<b>56,043</b>	<b>61,839</b>	<b>62,417</b>	<b>62,417</b>	<b>62,417</b>	<b>578</b>	<b>0.93%</b>

## Building Department

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

### Accomplishments

- Update property files into Muncity software
- Active engagement and education with contractors and the public
- Performed 1,717 inspections, a 16.01% increase over last fiscal year.
- Permit revenues totaled \$254,816, an 18.65% increase over last fiscal year.

### Major Objectives 2020 – 2021

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

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	82,567	82,989	86,647	90,185	90,185	90,185	3,538	4.08%
51630	Overtime	3,500	-	1,500	1,500	1,500	1,500	-	0.00%
51900	Other Salaries	8,000	-	-	-	-	-	-	
52100	Group Insurance	649	678	678	678	678	678	-	0.00%
52200	Employer Share Social Sec.	7,196	5,960	6,654	6,899	6,899	6,899	245	3.68%
52302	Defined Contribution Er.	6,605	6,605	6,958	7,215	7,215	7,215	257	3.69%
52700	Workers' Compensation	2,659	3,621	3,079	4,257	4,257	4,257	1,178	38.25%
52800	Health Insurance	21,812	21,197	23,356	28,918	22,938	22,938	(418)	(1.79%)
52850	Dental Insurance	1,103	1,008	1,109	1,586	1,586	1,586	477	43.01%
53200	Professional Educational	300	168	500	500	500	500	-	0.00%
53510	Data Processing and Coding	600	-	600	600	600	600	-	0.00%
54304	Vehicle Repair	350	84	500	1,000	1,000	1,000	500	100.00%
55300	Communications	1,000	967	1,000	1,000	1,000	1,000	-	0.00%
55301	Postage	900	-	200	200	200	200	-	0.00%
56100	General Supplies	1,700	3,053	1,700	2,700	2,700	2,700	1,000	58.82%
56260	Fuel	1,400	710	1,400	1,400	1,400	1,400	-	0.00%
58100	Dues & Fees	200	270	200	200	200	200	-	0.00%
<b>BUILDING 421300</b>		<b>140,541</b>	<b>127,310</b>	<b>136,081</b>	<b>148,838</b>	<b>142,858</b>	<b>142,858</b>	<b>6,777</b>	<b>4.98%</b>

## Economic Development

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

### Accomplishments

- Attracted some developer interest in Mariner's Way
- Established the Mariner's Way TIF District
- Increased Social Media impact
- Implemented sign coordination plan to give all Town signs a consistent design and look
- Tested and successfully used Geo-Fencing as a new marketing tool
- Developed an Economic Development Strategic Plan to update the Economic Development section of the Town's PoCD
- Completed installation and opening of the Town Hall Community Art Hallway

### Major Objectives 2020 – 2021

- Attract developer interest in Mariner's Way
- Increase impact of Digital Marketing and Social Media to attract businesses in targeted industries, new residents, and visitors year-round
- Promote the Community Art Hallway with a rotating gallery of artwork from local artists
- Work with CT Humanities to create tourism apps for Old Saybrook
- Implement Economic Development Strategic Plan

Performance indicators:

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

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	35,764	35,146	36,707	37,608	37,608	37,608	901	2.45%
52200	Employer Share Social Sec.	2,736	2,686	2,818	2,877	2,877	2,877	59	2.09%
52300	Retirement Contributions	2,947	1,570	-	-	-	-	-	-
52302	Defined Contribution Er.	-	1,440	2,860	2,919	2,919	2,919	59	2.06%
52700	Workers' Compensation	12	1,519	1,266	1,722	1,722	1,722	456	36.04%
53200	Professional Educational	500	269	500	500	500	500	-	0.00%
53520	Other Technical Services	150	-	150	150	150	150	-	0.00%
55301	Postage	100	-	100	100	100	100	-	0.00%
55400	Advertising	15,000	14,433	15,000	17,500	17,500	17,500	2,500	16.67%
55500	Printing & Binding	400	-	400	400	400	400	-	0.00%
55800	Travel Reimbursement	600	399	600	600	600	600	-	0.00%
56100	General Supplies	150	215	150	150	150	150	-	0.00%
56120	Admin. Supplies	150	150	150	150	150	150	-	0.00%
56400	Books and Periodicals	150	156	150	165	165	165	15	10.00%
58100	Dues & Fees	350	245	350	350	350	350	-	0.00%
<b>ECONOMIC DEVELOPMENT 417300</b>		<b>59,009</b>	<b>58,228</b>	<b>61,201</b>	<b>65,191</b>	<b>65,191</b>	<b>65,191</b>	<b>3,990</b>	<b>6.52%</b>



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

As stated last year, firefighter cancer causing carcinogen program is being monitored through the National Fire Incident Reporting System for each and every member. Firefighters have a 9% higher risk of being diagnosed with cancer than the general U.S. population. Our interior structural firefighters' personal health and safety depends on providing them with Personal Protective Equipment (PPE) for their health and safety. All recommendations from the health and safety committees have highly recommended a second set of PPE gear to be issued to every interior firefighter. This year, the capital budget of \$60,000 will all be spent towards Turn Out Gear for interior firefighters. This will include a second set of gloves, hood, coat, and pants. This is the second and one of the most important steps that Town officials and the fire department leadership need to complete. Currently 52 members of the department are interior certified with four more that will soon have completed their training.

### Accomplishments

- Completed the paving at the Fire Department HQ
- Completed the full upgrade of the SCBA and Bottles in late December 2019
- Continued to grow membership
- Through the first six months of FY20, responded to 260 calls for service; for the entire calendar year responded to 455 calls. These calls ranged from automatic alarms to house fires.
- Responded Mutual Aid 32 times in the past 12 months.

### Major Objectives 2020 – 2021

- Continue to encourage members to volunteer
- Interior Firefighters to have a second set of PPE
- Upgrade computers at Fire Department

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21 Dept	FY21 BoS	FY21 BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	45,423	43,086	46,661	47,800	47,800	47,800	1,139	2.44%
52100	Group Insurance	222	201	204	204	204	204	-	0.00%
52200	Employer Share Social Sec.	3,453	3,065	3,578	3,657	3,657	3,657	79	2.21%
52300	Retirement Contributions	183,747	183,747	183,897	183,957	183,957	183,957	60	0.03%
52700	Workers' Compensation	23,085	4,494	23,085	24,206	24,206	24,206	1,121	4.86%
52800	Health Insurance	10,856	10,414	11,528	11,494	11,494	11,494	(34)	(0.29%)
52850	Dental Insurance	551	497	554	598	598	598	44	7.94%
52900	Other Employee Benefits	19,800	20,002	19,800	19,800	19,800	19,800	-	0.00%
52950	Disability Insurance	3,699	3,699	3,699	3,813	3,813	3,813	114	3.08%
53010	Purchased Professional Ser.	22,680	22,618	22,680	22,680	22,680	22,680	-	0.00%
53200	Professional Educational	19,000	18,974	19,000	19,000	19,000	19,000	-	0.00%
54100	Utility Services	7,000	7,554	7,000	7,000	7,000	7,000	-	0.00%
54102	Septic Cleaning/Haul	-	300	295	295	295	295	-	0.00%
54300	Repairs & Maintenance	13,500	12,134	13,500	13,500	13,500	13,500	-	0.00%
54301	Building Maintenance	11,000	17,820	9,500	9,500	9,500	9,500	-	0.00%
54302	Fire/Security Maintenance	3,000	3,508	3,000	3,000	3,000	3,000	-	0.00%
54304	Vehicle Repair	49,800	49,555	49,800	49,800	49,800	49,800	-	0.00%
54308	HVAC Maintenance	-	-	1,205	1,205	1,205	1,205	-	0.00%
54411	Water/Sewer	1,100	1,184	1,100	1,100	1,100	1,100	-	0.00%
55010	Other Purchased Services	-	1,948	-	-	-	-	-	-
56010	Supplies	8,500	8,500	8,500	8,500	8,500	8,500	-	0.00%
56100	General Supplies	2,750	2,297	2,750	2,750	2,750	2,750	-	0.00%
56120	Admin Supplies	23,450	23,341	23,450	23,450	23,450	23,450	-	0.00%
56121	FD - Equipment Supplies	35,400	37,938	35,400	35,400	35,400	35,400	-	0.00%
56210	Natural Gas	7,500	5,643	7,500	7,500	7,500	7,500	-	0.00%
56220	Electricity	18,860	18,807	18,860	18,860	18,860	18,860	-	0.00%
56260	Fuel	18,650	14,281	18,650	18,650	18,650	18,650	-	0.00%
56500	Supplies - Technology Rel.	3,000	2,433	3,000	3,000	3,000	3,000	-	0.00%
57300	Equipment	60,318	60,318	60,000	60,000	60,000	60,000	-	0.00%
58100	Dues & Fees	700	280	700	700	700	700	-	0.00%

<b>FIRE DEPT. 420300</b>	<b>597,044</b>	<b>578,638</b>	<b>598,896</b>	<b>601,305</b>	<b>601,305</b>	<b>601,305</b>	<b>601,305</b>	<b>0.42%</b>
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## 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

- Set up and implemented a fee collections schedule.
- The following inspections were performed:

	FY19	FY20	% FY19 vs FY20
-Life Safety Inspections	203	390	<b>92%</b>
-Investigation Cases	79	170	<b>115%</b>
-Plan Reviews	40	77	<b>93%</b>
-Assigned Tasks	313	532	<b>70%</b>
-Fire Safety for Children	400	480	<b>20%</b>
-Fire Pit Permits	84	59	<b>29% ↓</b>
-Alarms Covered	90	181	<b>101%</b>
-Blasting Permits	3	10	<b>233%</b>

### Major Objectives 2020 – 2021

- Continue to increase life safety inspections
- Continue outreach education presentations

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	79,352	79,446	78,029	81,213	81,213	81,213	3,184	4.1%
51630	Overtime	1,500	-	1,500	1,500	1,500	1,500	-	0.00%
52100	Group Insurance	650	608	608	608	608	608	-	0.00%
52200	Employer Share Social Sec.	6,070	6,291	6,260	6,481	6,481	6,481	221	3.5%
52300	Retirement Contributions	-	-	-	-	-	-	-	-
52302	Defined Contribution Er.	5,948	6,356	6,266	6,497	6,497	6,497	231	3.7%
52700	Workers' Compensation	2,395	3,480	2,773	3,833	3,833	3,833	1,060	38.2%
52800	Health Insurance	2,000	2,000	2,000	2,000	2,000	2,000	-	0.00%
52900	Other Employee Benefits	2,000	-	2,000	2,000	2,000	2,000	-	0.00%
53200	Professional Educational	600	460	600	1,000	1,000	1,000	400	66.7%
53300	Other Professional/Tech Ser.	2,300	6,832	2,300	2,300	2,300	2,300	-	0.00%
53500	Technical Services	-	-	-	-	-	-	-	-
53520	Other Technical Services	6,600	6,200	6,600	6,600	6,600	6,600	-	0.00%
54302	Fire/Security Maintenance	17,440	16,531	19,695	19,695	19,695	19,695	-	0.00%
54304	Vehicle Repair	-	-	-	1,000	1,000	1,000	1,000	-
55010	Other Purchased Services	1,300	1,700	1,300	1,300	1,300	1,300	-	0.00%
55300	Communications	1,300	516	1,300	1,300	1,300	1,300	-	0.00%
55301	Postage	200	-	200	200	200	200	-	0.00%
55500	Printing & Binding	100	-	100	100	100	100	-	0.00%
56100	General Supplies	-	242	-	-	-	-	-	-
56120	Admin Supplies	2,300	2,265	2,300	2,300	2,300	2,300	-	0.00%
56260	Fuel	2,200	1,993	2,200	2,200	2,200	2,200	-	0.00%
57320	Vehicles	-	625	-	-	-	-	-	-
58100	Dues & Fees	1,000	1,025	1,000	1,000	1,000	1,000	-	0.00%
<b>FIRE MARSHAL 421900</b>		<b>135,255</b>	<b>136,570</b>	<b>137,031</b>	<b>143,128</b>	<b>143,128</b>	<b>143,128</b>	<b>6,097</b>	<b>4.45%</b>

## 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	FY19 BUD	FY19 ACT	FY20 BUD	FY21 Dept	FY21 BoS	FY21 BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	18,880	14,182	19,085	19,406	19,406	19,406	321	1.68%
52200	Employer Share Social Sec.	1,444	1,085	1,479	1,484	1,484	1,484	5	0.34%
52302	Defined Contribution	-	73	-	-	-	-	-	
52700	Workers' Compensation	368	207	27	27	27	27	-	0.00%
<b>HARBOR MGMT COMMISSION 416500</b>		<b>20,692</b>	<b>15,547</b>	<b>20,591</b>	<b>20,917</b>	<b>20,917</b>	<b>20,917</b>	<b>326</b>	<b>1.58%</b>

## 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	FY19 BUD	FY19 ACT	FY20 BUD	FY21 Dept	FY21 BoS	FY21 BoF	\$ change vs FY20	% change vs FY20
53010	Purchased Professional Ser.	162,000	140,922	162,000	162,000	162,000	162,000	-	0.00%
<b>ENVIRONMENTAL HEALTH 440100</b>		<b>162,000</b>	<b>140,922</b>	<b>162,000</b>	<b>162,000</b>	<b>162,000</b>	<b>162,000</b>	<b>-</b>	<b>0.00%</b>

### *Public Health Nursing Board*

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

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51617	Clerical Support	-	820	-	1,000	1,000	1,000	1,000	
52200	Employer Share Social Sec.	-	63	-	-	-	-	-	
52700	Workers' Compensation	-	39	-	-	-	-	-	
53010	Purchased Professional Ser.	26,617	40,618	26,617	27,185	27,185	27,185	568	2.13%
53040	Nursing Services	14,836	-	14,836	14,836	14,836	14,836	-	0.00%
56120	Admin. Supplies	1,200	344	1,200	1,000	1,000	1,000	(200)	(16.67%)
<b>NURSING 441100</b>		<b>42,653</b>	<b>41,884</b>	<b>42,653</b>	<b>44,021</b>	<b>44,021</b>	<b>44,021</b>	<b>1,368</b>	<b>3.21%</b>

## 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)

- Results of copier and printer services RFP drop lease costs 31% and projected maintenance/supplies costs 36% (~\$11,000 total savings).
- Electronic mail moved from an on-premises server to the Microsoft Government Cloud; increases availability, improved BC/DR, and contributes to the consolidation of network servers.
- Assessor VISION system (real property assessment and tracking) moved from an on-premises database to Vision Cloud Services; increases availability, improved BC/DR, and contributes to the consolidation of network servers.
- Network security enhancements. Network firewall upgrades in Town Hall and Youth and Family Services to provide improved protection, detection and management. Updated workstation virus protection integrates with network firewall capability.
- Time account/timcard system implementation.

### Accomplishments (Projected Jan-Jun 2020)

- Network File Services server replacement - Jan 2020.
- Municipality Public Works module to be launched - Spring 2020.
- Improved network performance for Youth and Family Services. through the establishment of in-building remote server capability (Windows Server Essentials) – Spring 2020.
- Nutmeg Network (1GB fiber optic) for Acton Library – Spring 2020.

### Major Objectives 2020 – 2021

- Continued wave of desktop 5-year hardware refresh (Winter 2019)
- 5-year Phone Services RFP
- Upgrade bandwidth for 322 Main St. (YFS)

### Performance Indicators

- Server Uptime – 99.96%
- Telephony Uptime – 99.95%
- Local Net Uptime - 99.96%
- Internet Uptime – 99.96%
- eMail Connectivity – 99.98%
- Requests Processed – 402

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	53,195	53,195	54,601	64,726	64,726	64,726	10,125	18.54%
52100	Group Insurance	-	-	-	600	600	600	600	
52200	Employer Share Social Sec.	4,069	4,070	4,161	5,105	5,105	5,105	944	22.69%
52300	Retirement Contributions	4,522	4,522	4,659	5,502	5,502	5,502	843	18.09%
52700	Workers' Compensation	18	105	147	175	175	175	28	19.05%
52800	Health Insurance	-	-	-	1,000	1,000	1,000	1,000	
53520	Other Technical Services	19,000	30,827	19,000	21,500	21,500	21,500	2,500	13.16%
54320	Technology Related Repair	17,250	13,245	17,250	10,500	10,500	10,500	(6,750)	(39.13%)
54430	Rental of Computer Relate	15,000	15,249	15,250	11,800	11,800	11,800	(3,450)	(22.62%)
55300	Communications	45,000	46,043	47,000	47,000	47,000	47,000	-	0.00%
56500	Supplies - Technology Rel.	7,000	7,059	5,000	5,000	5,000	5,000	-	0.00%
57340	Technology - Related Hardware	25,000	18,935	25,000	25,000	25,000	25,000	-	0.00%
<b>INFORMATION TECHNOLOGY 414300</b>		<b>190,054</b>	<b>193,250</b>	<b>192,068</b>	<b>197,908</b>	<b>197,908</b>	<b>197,908</b>	<b>5,840</b>	<b>3.04%</b>

## 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

- Adopted Economic Development section of the Town Plan with OSDEC
- Adopted the Long Island Sound "Blue Plan" with CT-DEEP
- Adopted update to municipal Natural Hazard Mitigation Plan with Fenwick
- Published Guide for Historic Preservation Resilience with CT-SHPO
- Pursued funding for design/construction Mariner's Way boulevard (\$889K)
- Extended bronze certification as a Sustainable CT community to 2022
- Calculated Directly Connected Impervious Area draining to impaired water
- Secured funding for streetscape enhancements at Stage Road/Rte. 1 (\$1.4M)
- Pursued funding for a trailhead at The Preserve on Ingham Hill Rd. (\$96K)
- Installed interpretive signage about 6 historic battlefield sites at Saybrook Pt.
- Electronically archived 200+ historic property study records

### Major Objectives 2020 – 2021

- Implement Economic Development section of Town Plan
- Implement the Long Island Sound "Blue Plan" by C.G.A.
- Implement strategies of Natural Hazard Mitigation Plan
- Draft the Residential Development section of the Town Plan
- Design boulevard improvements for Mariner's Way
- Collaborate with regional entities to extend certification
- Disconnect 2% DCIA draining to impaired water
- Construct enhancements for Stage Road and Route 1
- Construct a trailhead at open space on Ingham Hill Road
- Participate in Historical Society's Achievements in Preservation
- Electronically preserve archived permit records

### Key Performance Indicators

- **3 opportunities for student involvement** in sustainable land use
- **2 regional trainings** for municipal officials
- **2 joint sessions** of the Town's land use agencies
- **7 orientation sessions** for new land use agency members
- **10 articles** in 4 issues of *Saybrook Events* magazine
- **95 meetings**, information sessions or community workshops
- **200+ historic resources** inventoried
- **286 technical reviews** of permits for development
- **475 points** awarded for 22 SustainableCT™ actions completed
- **\$1.4M** secured from external funding sources

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	279,066	253,590	284,356	289,980	289,980	289,980	5,624	1.98%
51630	Overtime	2,339	2,360	2,339	2,339	2,339	2,339	-	0.00%
51900	Other Salaries	3,315	395	3,315	5,128	5,128	5,128	1,813	54.69%
52100	Group Insurance	1,836	1,755	1,755	1,755	1,755	1,755	-	0.00%
52200	Employer Share Social Sec.	21,810	18,113	22,386	22,442	22,442	22,442	56	0.25%
52300	Retirement Contributions	17,794	17,794	20,013	20,356	20,356	20,356	343	1.71%
52302	Defined Contribution Er.	3,300	664	3,344	-	-	-	(3,344)	(100.00%)
52700	Workers' Compensation	5,630	3,647	3,264	4,201	4,201	4,201	937	28.71%
52800	Health Insurance	66,908	65,094	71,319	71,473	71,473	71,473	154	0.22%
52850	Dental Insurance	3,358	3,083	3,391	3,666	3,666	3,666	275	8.11%
53010	Purchased Professional Ser.	12,500	10,314	15,000	15,000	15,000	15,000	-	0.00%
53200	Professional Educational	1,000	754	1,000	1,000	1,000	1,000	-	0.00%
53520	Other Technical Services	5,750	6,117	5,750	5,750	5,750	5,750	-	0.00%
55301	Postage	2,000	2,007	2,000	2,000	2,000	2,000	-	0.00%
55800	Travel Reimbursement	1,500	1,651	1,500	1,500	1,500	1,500	-	0.00%
56100	General Supplies	1,000	1,226	1,000	1,000	1,000	1,000	-	0.00%
56400	Books and Periodicals	150	-	150	150	150	150	-	0.00%
56500	Supplies - Technology Rel.	500	-	500	500	500	500	-	0.00%
57350	Technology Software	7,000	7,000	-	-	-	-	-	-
58100	Dues & Fees	1,300	1,406	1,300	1,300	1,300	1,300	-	0.00%
<b>LAND USE 415101</b>		<b>438,056</b>	<b>396,970</b>	<b>443,682</b>	<b>449,540</b>	<b>449,540</b>	<b>449,540</b>	<b>5,858</b>	<b>1.32%</b>

## 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)
- **9 reviews** of proposals for **new or re-development**
- **20 meetings**, information sessions or community workshops
- **38 reviews** of proposals for **new tenant signs**

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	2,879	2,095	2,879	2,951	2,951	2,951	72	2.50%
52200	Employer Share Social Sec.	220	159	216	226	226	226	10	4.63%
52700	Workers' Compensation	1	4	1	1	1	1	-	0.00%
56100	General Supplies	500	443	500	500	500	500	-	0.00%
<b>ARCH REVIEW BD 415102</b>		<b>3,600</b>	<b>2,701</b>	<b>3,596</b>	<b>3,678</b>	<b>3,678</b>	<b>3,678</b>	<b>82</b>	<b>2.28%</b>

### Conservation Commission

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

#### Accomplishments

- Sponsored multi-entity coastal clean-up
- Co-hosted speaker about recycling
- Habitat series with Youth & Family Services

#### Objectives FY21

- Reduced need for transfer of household waste

#### Key Performance Indicators

- **1 joint project** with another Town agency
- **3 members** of other Town agency (APA, ARB, IWWC & Gateway Commission)
- **11 meetings**, information sessions or community workshops

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	898	920	900	923	923	923	23	2.56%
52200	Employer Share Social Sec.	69	70	71	71	71	71	-	0.00%
52700	Workers' Compensation	-	1	2	2	2	2	-	0.00%
55300	Communications	2,500	1,478	2,500	3,000	3,000	3,000	500	20.00%
56100	General Supplies	250	568	250	500	500	500	250	100.00%
<b>CONSERVATION COMMISSION 417100</b>		<b>3,717</b>	<b>3,037</b>	<b>3,723</b>	<b>4,496</b>	<b>4,496</b>	<b>4,496</b>	<b>773</b>	<b>20.76%</b>

## Historic District Commission

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

### Accomplishments

- Participated in Historical Society's Achievements in Preservation program
- Published Guide for Historic Preservation Resilience with CT-SHPO
- Installed interpretive signage about 6 historic battlefield sites

### Objectives FY21

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

### Key Performance Indicators

- **4 meetings**, information sessions or community workshops
- **5 certificates** of appropriateness approved

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	880	425	880	902	902	902	22	2.50%
52200	Employer Share Social Sec.	67	27	65	69	69	69	4	6.15%
52700	Workers' Compensation	1	1	1	2	2	2	1	100.00%
53010	Purchased Professional Ser.	1,500	-	1,500	1,500	1,500	1,500	-	0.00%
53900	Other Purchased Professional Ser.	100	-	100	100	100	100	-	0.00%
55400	Advertising	600	310	600	600	600	600	-	0.00%
55990	Other - Other Purchased Ser.	2,000	4,000	2,000	2,000	2,000	2,000	-	0.00%
58100	Dues & Fees	210	210	210	210	210	210	-	0.00%
<b>HISTORIC DISTRICT 415900</b>		<b>5,358</b>	<b>4,973</b>	<b>5,356</b>	<b>5,383</b>	<b>5,383</b>	<b>5,383</b>	<b>27</b>	<b>0.50%</b>

## 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

- **1 permit** for commercial development / **1 permit** for municipal development
- **5 registration renewals** for non-residential facilities
- **6 permits** for residential development
- **10 meetings**, information sessions or community workshops

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	2,019	1,025	2,019	2,069	2,069	2,069	50	2.48%
52200	Employer Share Social Sec.	154	78	154	158	158	158	4	2.60%
52700	Workers' Compensation	1	2	5	6	6	6	1	20.00%
53010	Purchased Professional Ser.	5,000	11,526	5,000	5,000	5,000	5,000	-	0.00%
53200	Professional Educational	350	120	350	350	350	350	-	0.00%
55400	Advertising	650	864	650	650	650	650	-	0.00%
56100	General Supplies	300	224	300	300	300	300	-	0.00%
58100	Dues & Fees	150	120	150	150	150	150	-	0.00%
<b>INLAND/WETLANDS 416300</b>		<b>8,624</b>	<b>13,959</b>	<b>8,628</b>	<b>8,683</b>	<b>8,683</b>	<b>8,683</b>	<b>55</b>	<b>0.64%</b>



## Planning Commission

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

### Accomplishments

- Adopted Economic Development section of the Town Plan with OSEDC
- Adopted update to municipal Natural Hazard Mitigation Plan with Fenwick

### Objectives FY21

- Implement Economic Development section of Town Plan
- Implement strategies of Natural Hazard Mitigation Plan
- Draft the Residential Development section of Town Plan
- Design boulevard improvements for Mariner's Way

### Key Performance Indicators

- **1 subdivision**/lot-line change
- **10 approvals** of Town initiatives consistent with the Town Plan
- **19 meetings**, information sessions or community workshops

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	2,879	1,310	2,879	2,936	2,936	2,936	57	1.98%
52200	Employer Share Social Sec.	220	100	220	225	225	225	5	2.27%
52600	Unemployment Compensation	-	-	-	-	-	-	-	-
52700	Workers' Compensation	1	3	8	8	8	8	-	0.00%
53010	Purchased Professional Ser.	7,000	1,213	7,000	7,000	7,000	7,000	-	0.00%
53200	Professional Educational	300	-	300	300	300	300	-	0.00%
55400	Advertising	750	175	750	750	750	750	-	0.00%
55500	Printing & Binding	3,000	1,645	3,000	3,000	3,000	3,000	-	0.00%
56100	General Supplies	1,000	219	1,000	1,000	1,000	1,000	-	0.00%
58100	Dues & Fees	100	-	100	100	100	100	-	0.00%
<b>PLANNING COMMISSION 415300</b>		<b>15,250</b>	<b>4,665</b>	<b>15,257</b>	<b>15,319</b>	<b>15,319</b>	<b>15,319</b>	<b>62</b>	<b>0.41%</b>

## Library, Acton Public

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

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

### Accomplishments

- Painted and carpeted the second level
- Introduced Notary Service
- Introduced Proctoring Service
- Developed a Homebound Delivery Service
- Redesigned the website and now do in-house updates
- Built a new study room on the main floor
- Installed a CCTV security system
- Upgraded our emergency lighting/exit lighting
- Fixed sprinkler system in attic
- Answered 9956 reference questions, circulated 11,371 items, had 11,192 patrons attend our programs\*

(\*Statistics taken from CT State Library)

### Major Objectives 2020 – 2021

- Complete Strategic Plan and begin on goals
- Provide better coverage on the Reference Desk to help people with Census 2020
- Complete the Policy Manual update and by-law update
- Space Planning to follow strategic plan

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	532,118	483,353	495,590	499,894	499,894	499,894	4,304	0.87%
51612	Additional Hours	-	-	43,141	44,775	44,775	44,775	1,634	3.79%
51630	Overtime	-	-	-	-	-	-	-	-
51900	Other Salaries	27,000	9,006	20,000	20,000	20,000	20,000	-	0.00%
52100	Group Insurance	2,754	1,666	1,742	1,742	1,742	1,742	-	0.00%
52200	Employer Share Social Sec.	42,341	37,226	43,011	43,195	43,195	43,195	184	0.43%
52300	Retirement Contributions	23,394	20,544	17,148	13,602	13,602	13,602	(3,546)	(20.68%)
52302	Defined Contribution Er.	9,950	12,800	17,578	21,465	21,465	21,465	3,887	22.11%
52700	Workers' Compensation	2,653	2,313	2,822	3,999	3,999	3,999	1,177	41.71%
52800	Health Insurance	102,180	70,994	62,183	53,282	53,282	53,282	(8,901)	(14.31%)
52850	Dental Insurance	4,592	1,901	2,031	2,652	2,652	2,652	621	30.58%
53010	Purchased Professional Ser.	4,500	4,725	4,500	4,800	4,800	4,800	300	6.67%
53900	Other Purchased Professional Ser.	53,339	54,376	54,000	56,045	56,045	56,045	2,045	3.79%
54102	Septic Cleaning/Haul	670	820	670	720	720	720	50	7.46%
54300	Repairs & Maintenance	24,750	82,530	31,500	31,000	31,000	31,000	(500)	(1.59%)
54302	Fire/Security Maintenance	-	-	252	252	252	252	-	0.00%
54308	HVAC Maintenance	6,144	14,192	10,240	10,240	10,240	10,240	-	0.00%
54411	Water/Sewer	3,508	3,111	3,508	3,508	3,508	3,508	-	0.00%
55300	Communications	720	752	720	720	720	720	-	0.00%
55301	Postage	1,000	621	1,000	1,000	1,000	1,000	-	0.00%
56100	General Supplies	3,000	7,551	3,500	3,500	3,500	3,500	-	0.00%
56101	Library Technical Supplies	5,250	4,849	6,000	6,000	6,000	6,000	-	0.00%
56102	Library Cleaning Supplies	5,600	4,974	5,600	5,825	5,825	5,825	225	4.0%
56210	Natural Gas	5,600	5,214	5,600	5,600	5,600	5,600	-	0.00%
56220	Electricity	60,000	61,271	51,000	55,590	55,590	55,590	4,590	9.0%
56900	Other Supplies	105,000	101,835	105,000	106,079	106,079	106,079	1,079	1.0%
57200	Buildings	-	-	15,000	15,000	15,000	15,000	-	0.00%
58100	Dues & Fees	3,000	3,744	3,500	3,500	3,500	3,500	-	0.00%
<b>LIBRARY-ACTON 450100</b>		<b>1,029,063</b>	<b>990,368</b>	<b>1,006,836</b>	<b>1,013,985</b>	<b>1,013,985</b>	<b>1,013,985</b>	<b>7,149</b>	<b>0.71%</b>

## 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

- New control panel for the splash pad
- Re-blazing of Blue Trail and trail clearing in Great Cedar East
- Repaired bridge on Yellow trail in Town Park
- Progress of biodiversity study in the Preserve
- Progress on Preserve Forest Stewardship plan
- New way finding signs at Saybrook Point
- New Sign for Harvey's Beach
- New picnic tables at Town Park
- Painting of Town Beach Pavilion
- Rock work at Pavilion

### Performance Indicators

- The Pavilion had 276 rentals generating \$21,800.
- Harvey's Beach grossed \$79,275, up 27.5%.

### Major Objectives 2020 – 2021

- Creation of Strategic Plan for Parks & Facilities
- New Bathrooms at Saybrook Monument Park
- Remodel Bathhouse at Harvey's Beach
- Upgrade Bathhouse at Town Beach
- Add exhaust fan to Town Beach Concession
- Irrigation of Maple Ave Field
- Re-blazing all trails and trail clearing in all open space
- Reduction of invasive "mugwort," Founders park
- Re-grade parking lots at all parks with process lots
- Repaint parking lot lines at Town & Harvey's Beach
- Repaint parking lot lines at Saybrook Point
- Repair gazebo on Town Green
- Repair the seawall at Gardiner's Landing
- Add park amenities to Main Street Park
- New Preserve parking lot at end of Ingham Hill Road
- Removal of wooden walkway in Preserve
- Re-boarding of bridge on red trail in Preserve
- Repair earthen dam in Great Cedar
- Re-design new park signs for all the parks
- Replace old informational signs at Saybrook Monument Park

## Parks: Vicky Duffy Pavilion

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
54302	Fire/Security Maintenance	-	-	500	500	500	500	-	0.00%
54308	HVAC Maintenance	-	-	1,200	1,200	1,200	1,200	-	0.00%
54411	Water/Sewer	1,200	1,270	1,200	1,200	1,200	1,200	-	0.00%
54423	Custodial Services	3,500	4,682	3,700	4,700	4,700	4,700	1,000	27.03%
56210	Natural Gas	1,700	1,636	1,700	1,700	1,700	1,700	-	0.00%
56220	Electricity	2,700	3,098	2,700	2,700	2,700	2,700	-	0.00%
<b>PARKS VICKY DUFFY PAV 450503</b>		<b>9,100</b>	<b>10,686</b>	<b>11,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>1,000</b>	<b>9.09%</b>

## Parks: Other

Account	Account Title	FY19 BUD	FY19 A CT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
54300	Repairs & Maintenance	4,000	7,519	3,000	3,000	3,000	3,000	-	0.00%
54303	Grounds Maintenance	9,900	16,268	4,600	5,600	5,600	5,600	1,000	21.74%
54411	Water/Sewer	15,800	11,315	15,800	15,800	15,800	15,800	-	0.00%
54424	Lawn Care	3,000	4,092	20,000	23,000	23,000	23,000	3,000	15.00%
55300	Communications	800	1,435	800	800	800	800	-	0.00%
56010	Supplies	10,500	11,552	11,000	11,000	11,000	11,000	-	0.00%
56220	Electricity	4,080	3,966	4,080	4,080	4,080	4,080	-	0.00%
<b>PARKS - OTHER 450505</b>		<b>48,080</b>	<b>56,147</b>	<b>59,280</b>	<b>63,280</b>	<b>63,280</b>	<b>63,280</b>	<b>4,000</b>	<b>6.75%</b>

## 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	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	2,038,885	1,907,455	2,131,591	2,207,895	2,207,895	2,207,895	76,304	3.58%
51611	Vacation Day Coverage	100,638	48,187	105,550	92,913	92,913	92,913	(12,637)	(11.97%)
51612	Additional Hours	30,093	50,701	31,439	31,933	31,933	31,933	494	1.57%
51613	Extra Personnel	57,218	49,044	59,778	60,718	60,718	60,718	940	1.57%
51614	Professional Development	60,641	60,860	63,376	64,372	64,372	64,372	996	1.57%
51615	Sick/Injured	48,930	19,870	56,126	54,316	54,316	54,316	(1,810)	(3.22%)
51616	Special Assignment	19,920	15,238	20,812	21,139	21,139	21,139	327	1.57%
51618	Holiday Replacement	42,099	42,099	39,314	24,684	24,684	24,684	(14,630)	(37.21%)
52100	Group Insurance	14,810	13,266	15,079	16,346	16,346	16,346	1,267	8.40%
52200	Employer Share Social Sec.	190,273	164,664	200,039	203,650	203,650	203,650	3,611	1.81%
52300	Retirement Contributions	162,875	162,875	171,939	174,642	174,642	174,642	2,703	1.57%
52600	Unemployment Compensation	-	-	-	-	-	-	-	-
52700	Workers' Compensation	-	-	-	-	-	-	-	-
52800	Health Insurance	407,951	383,138	440,014	484,211	444,211	444,211	4,197	0.95%
52850	Dental Insurance	18,818	15,294	18,986	24,071	24,071	24,071	5,085	26.78%
52901	Longevity	15,800	15,500	16,200	14,800	14,800	14,800	(1,400)	(8.64%)
52902	Holiday Payout	55,218	44,839	62,366	71,650	71,650	71,650	9,284	14.89%
52903	Degree Stipend	9,500	9,500	9,750	9,250	9,250	9,250	(500)	(5.13%)
52904	K-9	8,288	8,126	10,017	20,268	20,268	20,268	10,251	102.34%
52905	Uniform Cleaning	35,340	45,110	36,030	36,030	36,030	36,030	-	0.00%
54301	Building Maintenance	-	-	-	-	-	-	-	-
<b>PD - FIELD SERVICE 420101</b>		<b>3,317,297</b>	<b>3,055,766</b>	<b>3,488,406</b>	<b>3,612,888</b>	<b>3,572,888</b>	<b>3,572,888</b>	<b>84,482</b>	<b>2.42%</b>

## 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 a dispatcher position (for a half year). This position was hired in FY20 and the FY21 budget reflects the full year's salary of the dispatcher.

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	400,760	341,658	438,302	531,470	531,470	531,470	93,168	21.26%
51611	Vacation Day Coverage	47,941	48,926	52,448	49,958	49,958	49,958	(2,490)	(4.75%)
51612	Additional Hours	1,195	687	1,217	1,252	1,252	1,252	35	2.88%
51613	Extra Personnel	12,732	84,690	29,859	48,089	48,089	48,089	18,230	61.05%
51614	Professional Development	8,873	18,129	9,047	9,309	9,309	9,309	262	2.90%
51615	Sick/Injured	12,223	12,960	13,242	14,426	14,426	14,426	1,184	8.94%
51616	Special Assignment	1,544	2,128	1,574	1,620	1,620	1,620	46	2.92%
51617	Clerical Support	106,341	105,799	113,085	74,590	74,590	74,590	(38,495)	(34.04%)
51619	Community Service Officer	15,366	13,950	15,719	16,036	16,036	16,036	317	2.02%
51630	Overtime	-	666	-	-	-	-	-	-
51631	IT Support	50,000	50,000	51,125	52,148	52,148	52,148	1,023	2.00%
51632	Custodial	45,230	43,576	46,740	48,749	48,749	48,749	2,009	4.30%
52100	Group Insurance	3,656	3,319	3,732	4,258	4,258	4,258	526	14.09%
52200	Employer Share Social Sec.	53,921	54,631	59,545	65,635	65,635	65,635	6,090	10.23%
52300	Retirement Contributions	42,693	41,305	36,049	33,981	33,981	33,981	(2,068)	(5.74%)
52302	Defined Contribution Er.	-	1,388	9,772	16,342	16,342	16,342	6,570	67.23%
52700	Workers' Compensation	-	565	-	-	-	-	-	-
52800	Health Insurance	126,191	79,486	113,962	88,477	88,477	88,477	(25,485)	(22.36%)
52850	Dental Insurance	5,585	3,086	4,653	4,135	4,135	4,135	(518)	(11.13%)
52902	Holiday Payout	2,646	1,390	4,730	7,070	7,070	7,070	2,340	49.47%
52903	Degree Stipend	-	-	3,000	3,250	3,250	3,250	250	8.33%
52905	Uniform Cleaning	10,806	2,646	12,120	13,302	13,302	13,302	1,182	9.75%
<b>PD - SUPPORT SERVICE 420102</b>		<b>947,703</b>	<b>910,985</b>	<b>1,019,921</b>	<b>1,084,097</b>	<b>1,084,097</b>	<b>1,084,097</b>	<b>64,176</b>	<b>6.29%</b>

## 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	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
52700	Workers' Compensation	87,727	100,012	98,706	102,115	102,115	102,115	3,409	3.45%
52900	Other Employee Benefits	1,500	1,250	1,500	1,500	1,500	1,500	-	0.00%
53020	Legal Services	7,000	6,385	7,000	7,000	7,000	7,000	-	0.00%
53070	Selection/Recruitment	-	725	-	-	-	-	-	-
53071	Selection Recruitment	2,000	2,627	2,000	2,000	2,000	2,000	-	0.00%
53072	Medical Physicals	1,000	-	1,000	1,000	1,000	1,000	-	0.00%
53100	Official/Admin. Services	8,940	7,919	8,940	8,940	8,940	8,940	-	0.00%
53200	Professional Educational	19,520	26,537	19,520	19,520	19,520	19,520	-	0.00%
53531	Chief Expenses	1,700	1,871	1,700	1,700	1,700	1,700	-	0.00%
53532	Prisoner Care	1,000	1,011	1,000	1,000	1,000	1,000	-	0.00%
53533	OSHA Requirements	3,800	10,939	3,800	3,800	3,800	3,800	-	0.00%
53534	First Responder Med. Equip.	9,800	32,196	9,800	9,800	9,800	9,800	-	0.00%
53535	Police Service Info. Tech.	36,608	40,999	36,608	36,608	36,608	36,608	-	0.00%
53536	Police Service Investigation	7,500	18,854	7,500	7,500	7,500	7,500	-	0.00%
54300	Repairs & Maintenance	15,000	13,644	15,000	15,000	15,000	15,000	-	0.00%
54301	Building Maintenance	30,500	71,166	30,500	30,500	30,500	30,500	-	0.00%
54411	Water/Sewer	2,800	2,006	2,800	2,800	2,800	2,800	-	0.00%
54430	Rental ff Computer Related	12,900	15,498	12,900	12,900	12,900	12,900	-	0.00%
55300	Communications	53,050	55,788	53,050	53,050	53,050	53,050	-	0.00%
55301	Postage	2,500	2,636	2,500	2,500	2,500	2,500	-	0.00%
56120	Admin. Supplies	9,250	14,085	9,250	9,250	9,250	9,250	-	0.00%
56210	Natural Gas	7,500	10,417	7,500	7,500	7,500	7,500	-	0.00%
56220	Electricity	50,000	57,421	50,000	50,000	50,000	50,000	-	0.00%
56260	Fuel	60,000	-	40,000	40,000	40,000	40,000	-	0.00%
56900	Other Supplies	15,500	36,512	15,500	15,500	15,500	15,500	-	0.00%
57340	Technology - Related Hard	10,000	12,616	10,000	10,000	10,000	10,000	-	0.00%
57390	Other Equipment	89,804	89,804	89,804	89,804	89,804	89,804	-	0.00%
<b>PD GENERAL EXPENDITURES 420103</b>		<b>546,899</b>	<b>632,918</b>	<b>537,878</b>	<b>541,287</b>	<b>541,287</b>	<b>541,287</b>	<b>3,409</b>	<b>0.63%</b>

## 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	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
56120	Admin. Supplies	25,000	25,000	25,000	25,000	25,000	25,000	-	0.00%
<b>ANIMAL CONTROL 421500</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>0.00%</b>

## 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	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	34,666	8,946	36,292	37,018	37,018	37,018	726	2.00%
51630	Overtime	-	17,301	-	-	-	-	-	-
52200	Employer Share Social Sec.	2,652	1,977	2,776	2,832	2,832	2,832	56	2.02%
52700	Workers' Compensation	568	1,020	568	568	568	568	-	0.00%
54010	Purchased Property Service	3,450	3,450	3,450	3,450	3,450	3,450	-	0.00%
54300	Repairs & Maintenance	9,000	12,628	9,000	9,000	9,000	9,000	-	0.00%
56260	Fuel	7,022	3,138	7,022	7,022	7,022	7,022	-	0.00%
<b>MARINE PATROL 421700</b>		<b>57,358</b>	<b>48,460</b>	<b>59,108</b>	<b>59,890</b>	<b>59,890</b>	<b>59,890</b>	<b>782</b>	<b>1.32%</b>

## 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	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoS	\$ change vs FY20	% change vs FY20
51610	Regular Employees	12,156	11,794	12,060	12,300	12,300	12,300	240	1.99%
52200	Employer Share Social Sec.	930	758	923	941	941	941	18	1.95%
52700	Workers' Compensation	598	84	-	-	-	-	-	-
53010	Purchased Professional Ser.	73,000	68,374	73,000	73,000	73,000	73,000	-	0.00%
53100	Official/Admin. Services	1,900	-	1,900	1,900	1,900	1,900	-	0.00%
53200	Professional Educational	500	-	500	500	500	500	-	0.00%
54320	Technology Related Repair	24,000	13,935	24,000	24,000	24,000	24,000	-	0.00%
55300	Communications	40,000	45,239	40,000	40,000	40,000	40,000	-	0.00%
56010	Supplies	1,850	1,668	1,850	1,850	1,850	1,850	-	0.00%
56100	General Supplies	50	-	50	50	50	50	-	0.00%
56120	Admin. Supplies	33,381	37,818	33,381	33,381	33,381	33,381	-	0.00%
56220	Electricity	8,225	8,945	8,225	8,225	8,225	8,225	-	0.00%
56230	Bottled Gas	7,000	3,736	7,000	7,000	7,000	7,000	-	0.00%
56400	Books and Periodicals	150	-	150	150	150	150	-	0.00%
58100	Dues & Fees	465	340	465	465	465	465	-	0.00%
<b>EMERGENCY MANGEMENT 422300</b>		<b>204,205</b>	<b>192,691</b>	<b>203,504</b>	<b>203,762</b>	<b>203,762</b>	<b>203,762</b>	<b>258</b>	<b>0.13%</b>

## Public Works Department

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

### Accomplishments

- **Old Post Road:** Replaced culvert and concrete head walls, pulverized and paved 2,444 square yards of pavement and installed new Core 10 guardrails.
- **North Cove Road:** Pulverized, paved and updated drainage.
- **Church Street:** Pulverized, paved and updated drainage.
- **Vista Terrace:** Repaired road and drainage damage and chip-sealed the road.
- New Core 10 guardrails installed on: Millrock Road, West/Ingham Hill Road, Ingham Hill Road/Elm Street, Ingham Hill Road at Fishway
- Drainage upgrades were performed on: Oakwood Street, Atlantic Drive, Nehantic Trail, Beach Road

### Major Objectives 2020 – 2021

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

## PW Administration

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	595,020	540,574	594,013	626,225	626,225	626,225	32,212	5.42%
51900	Other Salaries	-	620	-	-	-	-	-	-
52100	Group Insurance	4,275	3,310	3,655	3,655	3,655	3,655	-	0.00%
52200	Employer Share Social Sec.	45,568	39,079	46,755	49,136	49,136	49,136	2,381	5.09%
52300	Retirement Contributions	49,302	49,090	50,577	51,903	51,903	51,903	1,326	2.62%
52302	Defined Contribution	-	212	-	-	-	-	-	-
52700	Workers' Compensation	53,014	39,292	44,388	44,265	44,265	44,265	(123)	(0.28%)
52800	Health Insurance	211,734	175,413	214,518	198,069	198,069	198,069	(16,449)	(7.67%)
52850	Dental Insurance	10,057	8,137	11,208	10,140	10,140	10,140	(1,068)	(9.53%)
53040	Nursing Services	500	1,040	500	500	500	500	-	0.00%
53070	Selection/Recruitment	1,000	814	1,000	1,000	1,000	1,000	-	0.00%
53200	Professional Educational	7,600	9,420	7,600	7,600	7,600	7,600	-	0.00%
54010	Purchased Property Service	35,000	47,697	35,000	35,000	35,000	35,000	-	0.00%
54300	Repairs & Maintenance	8,000	12,979	8,000	10,000	10,000	10,000	2,000	25.00%
54308	HVAC Maintenance	1,960	-	1,960	1,000	1,000	1,000	(960)	(48.98%)
54400	Rentals	12,900	17,776	12,900	12,900	12,900	12,900	-	0.00%
55300	Communications	9,000	7,847	9,000	9,000	9,000	9,000	-	0.00%
55301	Postage	360	-	360	360	360	360	-	0.00%
55800	Travel Reimbursement	3,500	2,554	3,500	3,500	3,500	3,500	-	0.00%
56100	General Supplies	400	186	400	400	400	400	-	0.00%
56120	Admin. Supplies	-	214	-	-	-	-	-	-
56220	Electricity	6,800	5,147	6,800	7,000	7,000	7,000	200	2.94%
56240	Oil	6,000	8,969	6,000	6,000	6,000	6,000	-	0.00%
<b>PW ADMIN 430100</b>		<b>1,061,990</b>	<b>970,370</b>	<b>1,058,134</b>	<b>1,077,653</b>	<b>1,077,653</b>	<b>1,077,653</b>	<b>19,519</b>	<b>1.84%</b>



### *PW Highway and Streets*

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51630	Overtime	30,000	8,411	20,000	20,000	20,000	20,000	-	0.00%
52100	Group Insurance	-	-	-	-	-	-	-	-
52200	Employer Share Social Sec.	-	618	-	-	-	-	-	-
52700	Workers' Compensation	-	481	-	-	-	-	-	-
52800	Health Insurance	-	-	-	-	-	-	-	-
52850	Dental Insurance	-	-	-	-	-	-	-	-
53010	Purchased Professional Ser.	1,000	2,587	1,000	1,000	7,800	1,000	-	0.00%
53530	Police Services	7,500	7,864	12,000	12,000	12,000	12,000	-	0.00%
54011	Trim & Removal of Trees	15,000	13,760	15,000	15,000	15,000	15,000	-	0.00%
54012	Catch Basin Cleaning	10,000	7,232	10,000	10,000	10,000	10,000	-	0.00%
54300	Repairs & Maintenance	3,000	2,711	3,000	3,000	3,000	3,000	-	0.00%
54303	Grounds Maintenance	7,500	3,092	7,500	7,500	7,500	7,500	-	0.00%
54311	Road Maintenance	90,000	85,423	100,000	100,000	100,000	100,000	-	0.00%
56011	Street Line Stripes	10,000	10,850	10,000	10,000	10,000	10,000	-	0.00%
56012	Street Signs	6,000	8,379	6,000	6,000	6,000	6,000	-	0.00%
56120	Admin. Supplies	1,800	504	1,800	1,800	1,800	1,800	-	0.00%
57010	Property	-	(12,328)	-	-	-	-	-	-
57400	Infrastructure	375,000	371,807	375,000	400,000	400,000	390,000	15,000	4.00%
<b>PW HIGHWAY AND STREET 430300</b>		<b>556,800</b>	<b>511,391</b>	<b>561,300</b>	<b>586,300</b>	<b>593,100</b>	<b>576,300</b>	<b>15,000</b>	<b>2.67%</b>

### *PW Snow and Ice*

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51630	Overtime	16,000	10,980	26,000	26,000	26,000	26,000	-	0.00%
54103	Snow Plowing/Sanding	35,000	35,147	40,000	40,000	40,000	40,000	-	0.00%
56300	Food	5,000	914	5,000	5,000	5,000	5,000	-	0.00%
<b>PW SNOW AND ICE 430700</b>		<b>56,000</b>	<b>47,041</b>	<b>71,000</b>	<b>71,000</b>	<b>71,000</b>	<b>71,000</b>	<b>-</b>	<b>0.00%</b>

### *PW Vehicle Equipment & Maintenance*

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
54300	Repairs & Maintenance	40,000	24,016	40,000	40,000	40,000	40,000	-	0.00%
54320	Technology Related Repair	1,000	2,850	1,000	1,000	1,000	1,000	-	0.00%
56260	Fuel	40,000	31,201	40,000	40,000	40,000	40,000	-	0.00%
<b>PW VEHICLE/EQUIP MAINT 431300</b>		<b>81,000</b>	<b>58,067</b>	<b>81,000</b>	<b>81,000</b>	<b>81,000</b>	<b>81,000</b>	<b>-</b>	<b>0.00%</b>

## Engineering Budget

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
53010	Purchased Professional Ser.	80,000	67,648	80,000	80,000	80,000	80,000	-	0.00%
<b>ENGINEERING 430500</b>		<b>80,000</b>	<b>67,648</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>-</b>	<b>0.00%</b>

## Street Lighting Budget

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
54300	Repairs & Maintenance	20,000	25,082	20,000	20,000	20,000	20,000	-	0.00%
56220	Electricity	78,000	87,703	78,000	78,000	78,000	78,000	-	0.00%
58300	Debt-Related Expenditures	56,000	55,619	56,000	54,000	54,000	54,000	(2,000)	(3.57%)
<b>STREET LIGHTING 431100</b>		<b>154,000</b>	<b>168,404</b>	<b>154,000</b>	<b>152,000</b>	<b>152,000</b>	<b>152,000</b>	<b>(2,000)</b>	<b>-1.30%</b>

## 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	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	6,000	6,000	7,500	8,500	8,500	8,500	1,000	13.33%
52200	Employer Share Social Sec.	459	459	459	574	574	574	115	25.00%
54424	Lawn Care	16,000	17,544	30,000	30,000	30,000	30,000	-	0.00%
56900	Other Supplies	4,000	15,327	4,000	4,000	4,000	4,000	-	0.00%
<b>TREE WARDEN 421100</b>		<b>26,459</b>	<b>39,330</b>	<b>41,959</b>	<b>43,074</b>	<b>43,074</b>	<b>43,074</b>	<b>1,115</b>	<b>2.66%</b>

## Waste Collection Budget

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
53010	Purchased Professional Ser.	24,990	26,231	24,990	24,990	24,990	24,990	-	0.00%
<b>WASTE COLLECTION 431700</b>		<b>24,990</b>	<b>26,231</b>	<b>24,990</b>	<b>24,990</b>	<b>24,990</b>	<b>24,990</b>	<b>-</b>	<b>0.00%</b>

## 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	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
54411	Water/Sewer	577,000	596,047	599,000	599,000	635,000	635,000	36,000	6.01%
<b>WATER HYDRANT 432900</b>		<b>577,000</b>	<b>596,047</b>	<b>599,000</b>	<b>599,000</b>	<b>635,000</b>	<b>635,000</b>	<b>36,000</b>	<b>6.01%</b>

## Recreation Department

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

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

### Accomplishments

- Re-carpeted 6 holes at mini golf
- New surface on tennis courts
- New fencing around tennis courts
- Repair entryways of gymnasium
- Total building usage 11,162 visits, up 12.7%

### Major Objectives 2020 – 2021

- Re-carpet of 6 mini golf holes
- Re-seal mini golf sidewalks
- New P&R parking lot lighting
- Re-glue all pavers around mini golf holes
- Fixing/upkeep of all structures at Mini Golf
- Re-designed new park signs for all the parks

### Performance Indicators

- Track usage: 8,142 walkers, up 1,142 y/o/y
- Annual gym usage: 3,020 patrons, up 250 y/o/y
- Mini golf: App. 37,000 rounds played
- Teen Center: more than 7,000 visits
- Offered 304 recreation programs
- Mini golf revenue: \$182,191 for the General Fund

## Recreation: Mini Golf

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51620	Part Time/Seasonal Employ.	40,000	38,153	40,000	43,000	43,000	43,000	3,000	7.50%
52200	Employer Share Social Sec.	3,060	2,891	3,100	3,333	3,333	3,333	233	7.52%
52700	Workers' Compensation	13	1,393	1,464	1,574	1,574	1,574	110	7.51%
54010	Purchased Property Service	900	1,245	1,000	1,000	1,000	1,000	-	0.00%
54300	Repairs & Maintenance	5,800	13,726	6,000	7,000	7,000	7,000	1,000	16.67%
54301	Building Maintenance	1,000	1,726	1,000	1,500	1,500	1,500	500	50.00%
54303	Grounds Maintenance	300	657	300	300	300	300	-	0.00%
54310	Non-Technology Related Re.	6,650	7,757	6,650	6,650	6,650	6,650	-	0.00%
54424	Lawn Care	500	1,087	500	500	500	500	-	0.00%
55300	Communications	400	592	400	400	400	400	-	0.00%
55500	Printing & Binding	1,000	969	1,200	1,200	1,200	1,200	-	0.00%
55800	Travel Reimbursement	500	363	500	500	500	500	-	0.00%
56100	General Supplies	500	725	500	1,000	1,000	1,000	500	100.00%
56220	Electricity	2,500	2,439	2,500	2,500	2,500	2,500	-	0.00%
56900	Other Supplies	400	498	400	-	-	-	(400)	(100.00%)
<b>RECREATION MINI GOLF 450302</b>		<b>63,523</b>	<b>74,221</b>	<b>65,514</b>	<b>70,457</b>	<b>70,457</b>	<b>70,457</b>	<b>4,943</b>	<b>7.54%</b>

## Recreation Budget

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	253,183	248,987	260,118	269,516	269,516	269,516	9,398	3.61%
51612	Additional Hours	-	-	-	2,095	2,095	2,095	2,095	
51620	Part Time/Seasonal Employ.	9,500	10,999	9,500	9,500	9,500	9,500	-	0.00%
51621	Lifeguards/Instructors	31,000	29,666	31,000	33,000	33,000	33,000	2,000	6.45%
51622	P&R Activity Supervisor	800	-	800	-	-	-	(800)	(100.00%)
51623	Facility Attendants	23,000	25,349	23,000	26,000	26,000	26,000	3,000	13.04%
51624	Youth Center Super.	15,000	19,581	15,000	19,000	19,000	19,000	4,000	26.67%
51625	P&R Gym Super.	16,000	11,170	16,000	16,000	16,000	16,000	-	0.00%
51626	P&R Building Super.	14,000	8,408	14,000	14,000	14,000	14,000	-	0.00%
51627	P&R Office Coverage	11,500	14,330	11,500	11,500	11,500	11,500	-	0.00%
51630	Overtime	1,000	7,090	1,000	1,000	1,000	1,000	-	0.00%
51900	Other Salaries	4,000	5,572	4,000	4,000	4,000	4,000	-	0.00%
52100	Group Insurance	1,524	1,126	1,352	1,352	1,352	1,352	-	0.00%
52200	Employer Share Social Sec.	28,993	28,131	29,717	31,024	31,024	31,024	1,307	4.40%
52300	Retirement Contributions	19,003	19,003	16,318	17,489	17,489	17,489	1,171	7.18%
52302	Defined Contribution Er.	2,200	2,188	4,855	5,101	5,101	5,101	246	5.07%
52700	Workers' Compensation	11,317	13,733	14,217	14,623	14,623	14,623	406	2.86%
52800	Health Insurance	61,076	46,017	72,239	71,080	71,080	71,080	(1,159)	(1.60%)
52850	Dental Insurance	3,008	2,056	3,391	3,640	3,640	3,640	249	7.34%
52900	Other Employee Benefits	100	1,608	100	100	100	100	-	0.00%
52906	Immunization Shots	100	-	100	100	100	100	-	0.00%
53200	Professional Educational	1,000	959	1,200	2,000	2,000	2,000	800	66.67%
53300	Other Professional/Tech.	800	550	800	-	-	-	(800)	(100.00%)
53400	Other Professional Service	1,500	1,494	1,500	1,500	1,500	1,500	-	0.00%
53900	Other Purchased Professional	2,000	2,049	2,000	2,000	2,000	2,000	-	0.00%
54010	Purchased Property Service	6,000	6,709	2,600	2,600	2,600	2,600	-	0.00%
54102	Septic Cleaning/Haul	500	1,600	2,175	2,175	2,175	2,175	-	0.00%
54300	Repairs & Maintenance	3,000	3,946	3,000	3,000	3,000	3,000	-	0.00%
54301	Building Maintenance	4,300	5,560	5,000	5,000	5,000	5,000	-	0.00%
54308	HVAC Maintenance	1,200	1,611	-	-	-	-	-	
54310	Non-Technology Related Re.	400	292	400	600	600	600	200	50.00%
54420	Rental of Equipment and V.	2,500	4,594	4,500	5,500	5,500	5,500	1,000	22.22%
55300	Communications	720	720	720	720	720	720	-	0.00%
55301	Postage	500	80	500	500	500	500	-	0.00%
55500	Printing & Binding	1,500	3,376	1,500	1,500	1,500	1,500	-	0.00%
55800	Travel Reimbursement	1,500	1,268	1,500	1,500	1,500	1,500	-	0.00%
56100	General Supplies	2,400	2,933	2,400	2,400	2,400	2,400	-	0.00%
56122	Ballfield Upgrade	8,000	12,434	8,000	8,000	8,000	8,000	-	0.00%
56123	Game Room Supplies	1,200	1,251	1,200	1,200	1,200	1,200	-	0.00%
57500	Improvements Other Than B.	-	-	10,000	10,000	-	-	(10,000)	(100.00%)
<b>RECREATION 450301</b>		<b>545,324</b>	<b>546,440</b>	<b>577,202</b>	<b>600,315</b>	<b>590,315</b>	<b>590,315</b>	<b>13,113</b>	<b>2.27%</b>

## 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	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	22,500	22,623	22,500	24,500	24,500	24,500	2,000	8.89%
51620	Part Time/Seasonal Employ.	-	5,408	-	-	-	-	-	
52200	Employer Share Social Sec.	1,721	2,126	1,721	1,874	1,874	1,874	153	8.89%
52700	Workers' Compensation	8	45	61	62	62	62	1	1.64%
53100	Official/Admin. Services	20,000	16,893	20,000	30,000	20,000	20,000	-	0.00%
53200	Professional Educational	1,200	1,190	1,200	1,200	1,200	1,200	-	0.00%
53410	Audit/Accounting Services	1,000	-	1,000	1,000	1,000	1,000	-	0.00%
54300	Repairs & Maintenance	2,000	1,200	2,000	2,000	2,000	2,000	-	0.00%
54423	Custodial Services	1,000	-	1,000	1,600	1,600	1,600	600	60.00%
55300	Communications	1,500	1,352	1,500	1,500	1,500	1,500	-	0.00%
55301	Postage	950	1,953	950	950	950	950	-	0.00%
55500	Printing & Binding	250	1,212	250	250	250	250	-	0.00%
55800	Travel Reimbursement	450	282	450	450	450	450	-	0.00%
56100	General Supplies	800	48	800	800	800	800	-	0.00%
56120	Admin. Supplies	9,000	3,000	9,000	6,000	6,000	6,000	(3,000)	(33.33%)
56430	Periodicals	4,000	5,524	4,000	7,000	7,000	7,000	3,000	75.00%
56500	Supplies - Technology Rel.	3,500	1,622	3,500	3,500	3,500	3,500	-	0.00%
<b>REGISTRAR OF VOTERS 414900</b>		<b>69,879</b>	<b>64,478</b>	<b>69,932</b>	<b>82,686</b>	<b>72,686</b>	<b>72,686</b>	<b>2,754</b>	<b>3.94%</b>

## 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 FY19 budget and generated a surplus of close to a million
- Rainy day fund hit 15% target
- Developed a debt service stabilization fund
- Poured sidewalks on College Street
- Renovated the Katharine Hepburn Cultural Arts Center columns
- Performed human resource audit; updated employee handbook and other HR policies
- Performed an asset allocation pension study
- Updated the pension investment policy

### Major Objectives 2020 – 2021

- Build sidewalk on Route 1 with grant funds
- Work on upgrading the Transfer Station
- Participate on several statewide committees to make Old Saybrook's voice heard
- Major review of employee benefits

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	280,650	280,702	286,144	294,113	294,113	294,113	7,969	2.78%
51611	Vacation Day Coverage	2,100	-	2,100	2,100	2,100	2,100	-	0.00%
52100	Group Insurance	2,121	1,992	1,996	1,996	1,996	1,996	(0)	(0.01%)
52200	Employer Share Social Sec.	21,969	21,063	22,356	22,879	22,879	22,879	523	2.34%
52300	Retirement Contributions	22,539	21,350	23,065	20,982	20,982	20,982	(2,083)	(9.03%)
52302	Defined Contribution Er.	-	1,189	-	2,489	2,489	2,489	2,489	
52700	Workers' Compensation	93	541	777	792	792	792	15	1.95%
52800	Health Insurance	42,052	34,003	37,022	37,079	37,079	37,079	57	0.15%
52850	Dental Insurance	1,534	1,406	1,547	1,664	1,664	1,664	117	7.56%
53200	Professional Educational	2,000	1,471	2,000	2,300	2,300	2,300	300	15.00%
53900	Other Purchased Professional	8,500	13,237	8,500	8,500	8,500	8,500	-	0.00%
55300	Communications	800	645	800	800	800	800	-	0.00%
55301	Postage	1,200	1,773	1,200	1,200	1,200	1,200	-	0.00%
55400	Advertising	4,100	4,590	4,100	4,100	4,100	4,100	-	0.00%
56100	General Supplies	1,700	2,062	1,700	1,700	1,700	1,700	-	0.00%
58100	Dues & Fees	325	350	325	325	325	325	-	0.00%
<b>SELECTMEN 411100</b>		<b>391,683</b>	<b>386,374</b>	<b>393,632</b>	<b>403,019</b>	<b>403,019</b>	<b>403,019</b>	<b>9,387</b>	<b>2.38%</b>

## 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
- Sponsored medical, dental and hygiene programs
- Provided Certified Assistants for Access Health and provided local access to HUSKY and other health insurance
- Certified for the State Energy Assistance program, Operation Fuel, and Eversource. Brought in more than \$100,000 of state fuel assistance to local residents in need.
- Administered Warm the Children, Holiday Giving, Back to School, and other seasonal local programs
- Provided application help for SNAP food programs and 33 other State-assisted programs through DSS and ConneCT
- Coordinated local Job Fair and training with Workforce Alliance and American Job Center

### Major Objectives 2020 – 2021

- Continue to increase multicultural competency
- Continue Social Services Help Days and increase state and community action agency participation to defray Town assistance
- Continue to provide a local intake site
- 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 continue to be increased; forms will be translated and available in Spanish, and basic Spanish speaking skills for services will continue to be enhanced.
- Social Services Help Days will continue to help more than 100 families each month, providing efficient services to more than 1,000 clients by bringing in state and community resources, keeping hours and general assistance needed from the Town at current levels.

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	70,676	72,043	72,537	78,051	78,051	78,051	5,514	7.60%
51630	Overtime	700	348	700	700	700	700	-	0.00%
52100	Group Insurance	444	359	359	359	359	359	-	0.00%
52200	Employer Share Social Sec.	5,407	5,186	5,570	5,971	5,971	5,971	401	7.20%
52300	Retirement Contributions	4,966	4,966	5,123	5,544	5,544	5,544	421	8.22%
52700	Workers' Compensation	3,159	3,477	3,437	3,079	3,079	3,079	(358)	(10.42%)
52800	Health Insurance	10,375	10,082	11,015	10,974	10,974	10,974	(41)	(0.37%)
52850	Dental Insurance	436	399	438	468	468	468	30	6.85%
55300	Communications	1,039	700	1,039	1,039	1,039	1,039	-	0.00%
55301	Postage	490	374	390	390	390	390	-	0.00%
55510	Photocopy Costs	135	259	235	235	235	235	-	0.00%
55800	Travel Reimbursement	878	951	878	878	878	878	-	0.00%
56100	General Supplies	1,100	1,100	1,100	1,100	1,100	1,100	-	0.00%
56210	Natural Gas	486	415	486	486	486	486	-	0.00%
56220	Electricity	725	805	725	725	725	725	-	0.00%
56900	Other Supplies	11,000	11,500	11,000	11,000	11,000	11,000	-	0.00%
58100	Dues & Fees	800	800	800	800	800	800	-	0.00%
<b>SOCIAL SRVS 442700</b>		<b>112,816</b>	<b>113,764</b>	<b>115,832</b>	<b>121,799</b>	<b>121,799</b>	<b>121,799</b>	<b>5,967</b>	<b>5.15%</b>

## 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 Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	118,849	119,203	122,034	124,445	124,445	124,445	2,411	1.98%
51630	Overtime	400	42	600	1,100	1,100	1,100	500	83.33%
51900	Other Salaries	2,500	244	2,000	1,500	1,500	1,500	(500)	(25.00%)
52100	Group Insurance	841	869	870	870	870	870	-	0.00%
52200	Employer Share Social Sec.	9,409	8,745	9,555	9,520	9,520	9,520	(35)	(0.37%)
52300	Retirement Contributions	10,102	10,102	10,413	10,601	10,601	10,601	188	1.81%
52700	Workers' Compensation	39	285	329	336	336	336	7	2.13%
52800	Health Insurance	29,985	30,743	33,862	33,819	33,819	33,819	(43)	(0.13%)
52850	Dental Insurance	1,534	1,406	1,547	1,664	1,664	1,664	117	7.56%
53010	Purchased Professional Ser.	15,600	15,562	16,300	17,611	17,611	17,611	1,311	8.04%
53400	Other Professional Ser.	250	250	250	250	250	250	-	0.00%
55301	Postage	14,500	14,501	14,500	14,500	14,500	14,500	-	0.00%
55400	Advertising	550	617	625	700	700	700	75	12.00%
56100	General Supplies	500	790	500	500	500	500	-	0.00%
58100	Dues & Fees	500	526	500	500	500	500	-	0.00%
<b>TAX COLLECTOR 413500</b>		<b>205,559</b>	<b>203,885</b>	<b>213,885</b>	<b>217,916</b>	<b>217,916</b>	<b>217,916</b>	<b>4031</b>	<b>1.88%</b>



## Katherine Hepburn Cultural Arts Center

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

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
54010	Purchased Property Service	-	-	-	-	-	-	-	
54102	Septic Cleaning/Haul	600	820	600	600	600	600	-	0.00%
54300	Repairs & Maintenance	8,000	16,440	10,000	15,000	15,000	15,000	5,000	50.00%
54301	Building Maintenance	4,000	5,156	4,000	4,000	4,000	4,000	-	0.00%
54302	Fire/Security Maintenance	-	-	-	-	-	-	-	
54308	HVAC Maintenance	6,520	11,854	10,200	10,200	10,200	10,200	-	0.00%
54411	Water/Sewer	1,000	1,781	1,700	1,700	1,700	1,700	-	0.00%
56210	Natural Gas	8,000	7,381	8,000	8,000	8,000	8,000	-	0.00%
56220	Electricity	33,000	26,306	30,000	30,000	30,000	30,000	-	0.00%
<b>THE KATE 451100</b>		<b>61,120</b>	<b>69,738</b>	<b>64,500</b>	<b>69,500</b>	<b>69,500</b>	<b>69,500</b>	<b>5,000</b>	<b>7.75%</b>

## 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 FY19: \$505,551

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	160,894	161,020	165,226	168,947	168,947	168,947	3,721	2.25%
51630	Overtime	1,000	-	1,000	1,000	1,000	1,000	-	0.00%
52100	Group Insurance	1,011	889	897	897	897	897	-	0.00%
52200	Employer Share Social Sec.	12,551	12,066	12,724	12,981	12,981	12,981	257	2.02%
52300	Retirement Contributions	13,676	13,676	14,098	14,360	14,360	14,360	262	1.86%
52700	Workers' Compensation	53	313	446	455	455	455	9	2.10%
52800	Health Insurance	20,275	19,469	21,821	22,066	22,066	22,066	245	1.12%
52850	Dental Insurance	867	786	877	936	936	936	59	6.73%
53010	Purchased Professional Ser.	34,000	24,856	34,000	34,000	34,000	34,000	-	0.00%
55301	Postage	2,300	2,444	2,300	2,300	2,300	2,300	-	0.00%
56010	Supplies	1,000	596	1,000	1,000	1,000	1,000	-	0.00%
56100	General Supplies	600	195	600	600	600	600	-	0.00%
56900	Other Supplies	500	-	500	500	500	500	-	0.00%
58100	Dues & Fees	800	565	800	800	800	800	-	0.00%
<b>TOWN CLERK 414701</b>		<b>249,527</b>	<b>236,875</b>	<b>256,289</b>	<b>260,842</b>	<b>260,842</b>	<b>260,842</b>	<b>4,553</b>	<b>1.78%</b>

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
55301	Postage	300	-	300	300	300	300	-	0.00%
56010	Supplies	300	324	300	300	300	300	-	0.00%
56100	General Supplies	250	180	250	250	250	250	-	0.00%
56900	Other Supplies	500	316	500	500	500	500	-	0.00%
<b>VITAL STATISTICS 414702</b>		<b>1,350</b>	<b>820</b>	<b>1,350</b>	<b>1,350</b>	<b>1,350</b>	<b>1,350</b>	<b>-</b>	<b>0.00%</b>

## Town Hall

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

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	147,677	141,218	231,394	247,514	247,514	247,514	16,120	6.97%
51630	Overtime	-	-	10,000	10,000	10,000	10,000	-	0.00%
52100	Group Insurance	444	322	322	322	322	322	-	0.00%
52200	Employer Share Social Sec.	11,297	10,497	17,750	19,697	19,697	19,697	1,947	10.97%
52300	Retirement Contributions	1,637	1,637	8,150	8,407	8,407	8,407	257	3.15%
52302	Defined Contribution Er.	5,000	2,122	8,211	9,967	9,967	9,967	1,756	21.39%
52700	Workers' Compensation	4,108	2,098	3,502	3,604	3,604	3,604	102	2.91%
52800	Health Insurance	28,940	28,107	34,194	38,067	38,067	38,067	3,873	11.33%
52850	Dental Insurance	1,469	1,342	1,477	1,586	1,586	1,586	109	7.38%
52900	Other Employee Benefits	300	-	300	300	300	300	-	0.00%
53010	Purchased Professional Ser.	-	-	-	-	-	-	-	
54100	Utility Services	-	-	-	-	-	-	-	
54102	Septic Cleaning/Haul	300	-	300	300	300	300	-	0.00%
54300	Repairs & Maintenance	4,000	22,409	4,000	-	-	-	(4,000)	(100.00%)
54301	Building Maintenance	21,000	14,077	21,000	25,000	25,000	25,000	4,000	19.05%
54302	Fire/Security Maintenance	-	-	-	-	-	-	-	
54308	HVAC Maintenance	10,000	22,215	20,500	20,500	20,500	20,500	-	0.00%
54400	Rentals	500	1,350	500	500	500	500	-	0.00%
56010	Supplies	16,420	17,870	16,420	16,420	16,420	16,420	-	0.00%
56100	General Supplies	4,000	1,485	4,000	4,000	4,000	4,000	-	0.00%
56210	Natural Gas	15,000	18,788	16,000	19,000	19,000	19,000	3,000	18.75%
56220	Electricity	65,000	57,460	70,000	68,000	68,000	68,000	(2,000)	(2.86%)
57300	Equipment	-	-	-	-	-	-	-	
<b>TOWN HALL 419900</b>		<b>337,092</b>	<b>342,997</b>	<b>468,020</b>	<b>493,184</b>	<b>493,184</b>	<b>493,184</b>	<b>25,164</b>	<b>5.38%</b>

## Transfer Station

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

### Accomplishments

- Installed generator for back-up power.
- Installed underground power.
- Installed new electric panel and transformer.

### Major Objectives 2020 – 2021

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

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	167,198	174,307	182,948	211,697	211,697	211,697	28,749	15.71%
51630	Overtime	11,000	8,002	6,000	-	-	-	(6,000)	(100.00%)
52100	Group Insurance	444	409	408	408	408	408	-	0.00%
52200	Employer Share Social Sec.	12,791	13,845	13,310	16,195	16,195	16,195	2,885	21.68%
52300	Retirement Contributions	12,991	12,108	12,991	14,769	14,769	14,769	1,778	13.69%
52302	Defined Contribution Er.	-	883	-	3,036	3,036	3,036	3,036	
52700	Workers' Compensation	14,379	11,701	11,154	13,392	13,392	13,392	2,238	20.07%
52800	Health Insurance	10,375	10,108	11,561	10,974	10,974	10,974	(587)	(5.08%)
52850	Dental Insurance	436	400	438	468	468	468	30	6.85%
53010	Purchased Professional Ser.	200	428	200	200	200	200	-	0.00%
54101	Refuse Removal	-	927	-	-	-	-	-	
54300	Repairs & Maintenance	20,000	17,752	20,000	20,000	20,000	20,000	-	0.00%
54301	Building Maintenance	5,000	1,980	5,000	5,000	5,000	5,000	-	0.00%
54310	Non-Technology Related Re.	30,000	25,866	30,000	30,000	30,000	30,000	-	0.00%
54400	Rentals	5,600	3,602	5,600	5,600	5,600	5,600	-	0.00%
55300	Communications	1,100	2,376	1,100	1,100	1,100	1,100	-	0.00%
56010	Supplies	1,800	427	1,800	1,800	1,800	1,800	-	0.00%
56220	Electricity	6,000	6,234	6,000	6,000	6,000	6,000	-	0.00%
56260	Fuel	-	2,567	-	-	-	-	-	
56290	Other	7,000	-	7,000	11,500	7,000	7,000	4,500	0.00%
57310	Machinery	4,500	-	4,500	4,500	0	0	(4,500)	0.00%
<b>TRANSFER STATION OPERATION 840100</b>		<b>310,814</b>	<b>293,922</b>	<b>320,010</b>	<b>352,139</b>	<b>352,139</b>	<b>352,139</b>	<b>32,129</b>	<b>10.04%</b>

## TS Waste Transport/ Disposal

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
54101	Refuse Removal	215,900	254,650	215,900	215,900	215,900	215,900	-	0.00%
54421	Disposal - Bulky Waste	115,000	40,000	115,000	120,000	120,000	120,000	5,000	4.35%
54422	Snow Plowing	5,000	-	5,000	5,000	5,000	5,000	-	0.00%
<b>TS WASTE TRANSPORT/ DISPO 840300</b>		<b>335,900</b>	<b>294,650</b>	<b>335,900</b>	<b>340,900</b>	<b>340,900</b>	<b>340,900</b>	<b>5,000</b>	<b>1.49%</b>

## 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 2019/2020 fiscal year was established at 19.75, 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 2020 – 2021

- 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	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	8,000	8,000	8,000	8,000	8,000	8,000	-	0.00%
52200	Employer Share Social Sec.	612	624	612	625	625	625	13	2.12%
52700	Workers’ Compensation	1	22	22	22	22	22	-	0.00%
<b>TREASURER 413700</b>		<b>8,613</b>	<b>8,646</b>	<b>8,634</b>	<b>8,647</b>	<b>8,647</b>	<b>8,647</b>	<b>13</b>	<b>0.15%</b>

## Water Pollution Control Authority (WPCA)

**General Description of Department:** The WPCA develops and implements a wastewater management program to upgrade and construct wastewater treatment systems in accordance with the Connecticut Department of Energy and Environmental Protection requirements and regulations and the Court-issued Stipulated Judgement. The WPCA will continue to monitor sewage disposal systems Town-wide, maintain the pump-out program database, and protect the Town's interests through approval of permanent maintenance agreements associated with privately owned sewage systems serving multiple unit residences. The WPCA budget reflects a change in activity focus from construction to planning for Phase 3. Expenses and supplies have been reduced by \$18,700, and contractual line items have been increased by \$36,000. The increase in contractual line items is attributed to expected legal expenses related to Phase 3 application and financing, stipulated judgement, WWMD ordinance and upgrade standards modifications. Other professional services increase is attributed to engineering expenses related to Fuss & O'Neill's analysis of community systems treatment options and cost, Phase 3 application and potential future amendments. In addition, allocation within other professional services is made for retention of public relations support of public information outreach.

### Accomplishments

- Completed septic system upgrades in Phase 2 preliminary for a total of 420 properties.
- Completed all benefit assessments for Phase 2.
- Managed the Town of Old Saybrook Pump-Out Program.
- Continued Phase 3 planning.
- Streamlined the benefit assessment auditing process.

### Major Objectives 2020 – 2021

- Engineering for Phase 3 (Treatment Alternatives).
- Public information outreach.

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	171,965	171,437	165,440	149,328	149,328	149,328	(16,112)	(9.74%)
52100	Group Insurance	527	419	419	419	419	419	(0)	(0.00%)
52200	Employer Share Social Sec.	13,257	11,817	13,154	11,423	11,423	11,423	(1,731)	(13.16%)
52300	Retirement Contributions	17,866	17,433	17,168	7,677	7,677	7,677	(9,491)	(55.28%)
52302	Defined Contribution Er.	-	-	-	4,721	4,721	4,721	4,721	
52700	Workers' Compensation	2,371	4,771	448	403	403	403	(45)	(10.04%)
52800	Health Insurance	7,379	7,276	6,867	11,092	11,092	11,092	4,225	61.53%
52850	Dental Insurance	278	259	283	468	468	468	185	65.37%
53020	Legal Services	14,000	17,668	14,000	30,000	30,000	30,000	16,000	114.29%
53200	Professional Educational	1,500	1,254	1,000	1,000	1,000	1,000	-	0.00%
53400	Other Professional Ser.	15,000	21,156	15,000	35,000	35,000	35,000	20,000	133.33%
53500	Technical Services	2,000	2,000	2,050	2,200	2,200	2,200	150	7.32%
54300	Repairs & Maintenance	17,100	16,008	17,100	1,000	1,000	1,000	(16,100)	(94.15%)
55301	Postage	7,500	1,081	2,500	3,600	3,600	3,600	1,100	44.0%
55400	Advertising	3,500	551	1,500	2,000	2,000	2,000	500	33.33%
55800	Travel Reimbursement	2,000	356	750	1,000	1,000	1,000	250	33.33%
55990	Other - Other Purchased Ser.	5,000	689	2,500	2,500	2,500	2,500	-	0.00%
56010	Supplies	4,600	7,475	4,600	4,000	4,000	4,000	(600)	(13.04%)
56100	General Supplies	4,500	1,484	2,500	2,500	2,500	2,500	-	0.00%
56260	Fuel	4,750	4,158	3,000	1,500	1,500	1,500	(1,500)	(50.00%)
56900	Other Supplies	5,500	2,677	6,500	4,000	4,000	4,000	(2,500)	(38.86%)
<b>WPCA ADMIN 821100</b>		<b>300,593</b>	<b>289,969</b>	<b>276,779</b>	<b>275,831</b>	<b>275,831</b>	<b>275,831</b>	<b>(948)</b>	<b>(0.34%)</b>

## 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

- Increased in- school presence through health curriculum enhancements
- Provided OSMS substance-use prevention assembly and processing sessions
- Provided OSHS school-wide substance use prevention assembly. Collaborated with OSPD around innovative 'Vape Buy-Back' program.
- Provided clinical services (1,311 sessions/157 clients)
- Involved over 25% of HS population in positive youth development programming (YAC)
- Engaged over 35% of middle school population in quality after-school programming
- Facilitated high school transition program for 13<sup>th</sup> year
- Year-round group for parents/caregivers of high-functioning Autism Spectrum Disordered individuals.
- Increased shoreline YSB program collaboration and sharing of resources
- Increased # of community prevention education events
- Engaged early childhood providers, parents and children in large 'One Book, One Town' literacy event

### Major Objectives 2020-2021

- Increase multicultural competency
- Continue to improve access to treatment/identify barriers to services
- Continue to collaborate with OSPS to identify need for services
- Increase trainings in trauma-informed and evidence-based 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 and E3
- Encourage staff credentialing as Prevention Specialists
- Enhance informational and resource base for community members
- Enhance Early Childhood parent education resources
- Maintain and enhance collaborative community relationships
- Coordinate student (SEARCH) survey of 7-12<sup>th</sup> grade Fall 2020

### 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 and special topic offerings

The Youth and Family Budget (YFS) will now be a GG appropriation in the amount of \$408,517 (increase of \$1,789 thousand over FY20 budget) 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 has now been placed entirely in an off-budget account. The Town will make an appropriation of \$408,517 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 charts on the following pages show a graphical representation of this change in structure. The first chart shows the YFS budget in its entirety (\$580,154). The second chart shows the historical change in the proposed structure.

Revenue Source	Amount
<b>General Fund</b>	<b>\$408,517</b>
Grants	
DCF	\$37,467
BH Cares/ PHN Grant	\$ 6,020
United Way Assets in Action	\$ 6,200
United Way Early Childhood	\$ 7,950
<b>Total Grants:</b>	<b>\$57,637</b>
<b>Client Fees</b>	<b>\$114,000</b>
<b>Total Revenues for YFS Budget</b>	<b>\$580,154</b>

#### Youth and Family Expense Budget FY21

ACCOUNT	Account Title	Fiscal Year 20	Fiscal Year 21
51610	YFS Budget Regular Employees	366,047	368,804
51630	YFS Budget Overtime	1,000	5,000
52100	YFS Budget Group Insurance	1,423	1,423
52200	YFS Budget Employer Share Soc. Sec.	28,079	28,487
52300	YFS Budget DB Contribution	25,239	22,379
52302	YFS Budget DC Contribution	3,702	6,790
52700	YFS Budget Workers' Comp	16,399	17,644
52800	YFS Budget Health Insurance	72,825	62,515
52850	YFS Budget Dental Insurance	4,062	2,860
53010	YFS Budget Purchased Profess.	15,186	15,186
54102	YFS Budget Septic Cleaning/H	-	350
54200	YFS Budget Cleaning Services	3,900	3,900
54300	YFS Budget Repairs & Maintenance	3,900	6,150
54302	YFS Budget Fire /Security M	200	252
54308	YFS Budget HVAC Maintenance	1,080	900
54411	YFS Budget Water/Sewer	350	250
55300	YFS Budget Communications	2,352	2,900
55301	YFS Budget Postage	668	650
55500	YFS Budget Printing & Binding	450	450
55510	YFS Budget Photocopy Costs	500	500
55800	YFS Budget Travel Reimburse	815	815
56100	YFS Budget General Supplies	22,759	22,759
56120	YFS Budget Admin. Supplies	500	500
56210	YFS Budget Natural Gas	1,320	1,320
56220	YFS Budget Electricity	1,980	1,980
56260	YFS Budget Fuel	1,490	1,490
56900	YFS Budget Other Supplies	600	600
58100	YFS Budget Dues & Fees	3,300	3,300
	<b>Total YFS Budget</b>	<b>580,126</b>	<b>580,154</b>



## 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

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

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	2,018	2,005	2,018	2,059	2,059	2,059	41	2.03%
52200	Employer Share Social Sec.	154	139	160	157	157	157	(3)	(1.88%)
52700	Workers' Compensation	1	4	6	6	6	6	-	0.00%
53010	Purchased Professional Ser.	7,250	9,518	7,250	7,250	7,250	7,250	-	0.00%
53200	Professional Educational	200	100	200	200	200	200	-	0.00%
55400	Advertising	3,600	2,335	3,600	3,600	3,600	3,600	-	0.00%
56100	General Supplies	200	-	200	200	200	200	-	0.00%
<b>ZBA 415502</b>		<b>13,423</b>	<b>14,101</b>	<b>13,434</b>	<b>13,472</b>	<b>13,472</b>	<b>13,472</b>	<b>38</b>	<b>0.28%</b>

### 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

- **1 petition** to amend regulations
- **11 permits** for Special Exception and **2 site plan** approval
- **19 meetings**, information sessions or community workshops
- **172 administrative permits** and **38 signs**

Account	Account Title	FY19 BUD	FY19 ACT	FY20 BUD	FY21- Dept	FY21- BoS	FY21- BoF	\$ change vs FY20	% change vs FY20
51610	Regular Employees	4,036	3,295	4,036	4,117	4,117	4,117	81	2.01%
52200	Employer Share Social Sec.	309	252	321	315	315	315	(6)	(1.87%)
52700	Workers' Compensation	1	4	11	11	11	11	-	0.00%
53010	Purchased Professional Ser.	25,000	15,529	25,000	25,000	25,000	25,000	-	0.00%
53200	Professional Educational	400	195	400	400	400	400	-	0.00%
55400	Advertising	3,000	1,660	3,000	3,000	3,000	3,000	-	0.00%
55500	Printing & Binding	1,500	220	1,500	1,500	1,500	1,500	-	0.00%
56100	General Supplies	500	222	500	500	500	500	-	0.00%
<b>ZONING COMMISSION 415501</b>		<b>34,746</b>	<b>21,377</b>	<b>34,768</b>	<b>34,843</b>	<b>34,843</b>	<b>34,843</b>	<b>75</b>	<b>0.02%</b>



## GENERAL FUND CAPITAL BUDGET

## General Fund Capital Budget

Capital Outlay	2017-2018		2018-2019		2019-2020	2020-2021 Proposed Budget	Change from FY 2020	% change from FY 2020
	Budget	Actual	Budget	Actual	Budget			
Fire Dept. Apparatus	159,200	159,200	163,068	163,068	169,591	170,000	409	0.24%
Capital Non-Recurring	154,800	154,800	227,390	227,390	217,200	184,425	(32,775)	(15.09%)
Public Works/Transfer Sta.	75,000	75,000	75,000	75,000	75,000	75,000		6.67%
<b>Subtotal Municipal Reserve Fund</b>	<b>389,000</b>	<b>389,000</b>	<b>465,458</b>	<b>465,458</b>	<b>461,791</b>	<b>429,425</b>	<b>(32,366)</b>	<b>(7.0%)</b>
<b>Named Projects against the MRF</b>							-	
Named projects	145,200	118,575	72,610	72,610	82,800			
Sinking fund for roof repair or replace						25,000		
Stone work EDC						4,000		
Signage P&R & DPW						29,000		
P&R Mini Golf carpets						6,800		
P&R Pavilion carpet						9,025		
Gutter Guards						5,600		
NEA Grant (Live in Old Saybrook)						10,000		
<b>Subtotal Named Projects against the MRF</b>	<b>145,200</b>	<b>118,575</b>	<b>72,610</b>	<b>72,610</b>	<b>82,800</b>	<b>89,425</b>	<b>6,625</b>	<b>8.0%</b>
<b>Reserve Accounts</b>							-	
Revaluation (1)	50,000	50,000	50,000	50,000	50,000	50,000	-	0.00%
Catastrophic Illness	70,000	70,000	70,000	70,000	70,000	70,000	-	0.00%
General contingency	30,000	30,000	30,000	30,000	30,000	30,000	-	0.00%
Salary Contingency (CBA/Leap year)	59,329	59,329	11,040	11,040			-	
Retirement Payout	40,000	40,000	40,000	40,000	40,000	40,000	-	0.00%
Sinking fund for P&R capital						10,000		
<b>Subtotal Other Reserve Accounts</b>	<b>249,329</b>	<b>249,329</b>	<b>201,040</b>	<b>201,040</b>	<b>190,000</b>	<b>200,000</b>	<b>10,000</b>	<b>5.26%</b>
<b>Total - Capital Outlay</b>	<b>\$783,529</b>	<b>\$756,904</b>	<b>739,108</b>		<b>734,591</b>	<b>718,850</b>	<b>(15,741)</b>	<b>-2.14%</b>
<b>Capital Expenditures</b> <i>(placed in individual dept budgets)</i>	2017-2018		2018-2019		2019-2020 Proposed Budget	2020-2021 Proposed Budget	Change from FY20	% Change from FY20
<b>Capital Expenditures</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>					
Fire Department	60,000	59,723	60,318		60,000	60,000	-	0.00%
PD – vehicles	89,804	89,804	89,804		89,804	89,804	-	0.00%
Library - Heat pumps					15,000	15,000	-	0.00%
Recreation - capital expense					10,000		(10,000)	
Public Works	375,000	372,729	375,000		375,000	390,000	15,000	6.67%
Information Tech - Town	25,000	28,084	25,000		25,000	25,000	-	0.00%
Information Tech - Police	10,000	15,033	10,000		10,000	10,000	-	0.00%
<b>Total - Capital Expenditures</b>	<b>559,804</b>	<b>565,373</b>	<b>560,122</b>		<b>584,804</b>	<b>589,804</b>	<b>5,000</b>	<b>.85%</b>
<b>Total Capital Outlay plus Expenditures</b>	<b>\$1,343,333</b>	<b>\$1,322,277</b>	<b>\$1,299,230</b>		<b>\$1,319,395</b>	<b>\$1,308,654</b>	<b>(10,741)</b>	<b>.81%</b>

Note: \$145,000 debt service will be paid out of FD reserve for the next two FYs.

**Named Projects** (*see facing page*)

1. **Sinking Fund for Roof Repair or Replace**  
Put aside \$25,000 annually to save for future large roof repair expenses.
2. **Stone Work EDC**  
Put stone around entry signs to the Town of Old Saybrook for uniform, welcoming look.
3. **Signage P&R and DPW**  
Make signage around town consistent by replacing old signage, putting signs where they are currently missing, and making all signs in the same format and colors to provide better branding.
4. **P&R Mini Golf Carpets**  
Replace seven carpets as part of annual maintenance rotational carpet replacement.
5. **P&R Pavilion Carpet**  
Replace stained and worn eight-year-old carpeting.
6. **Gutter Guards**  
Clean and repair gutters and install gutter covers at Acton Public Library.
7. **NEA Grant (Live in Old Saybrook)**  
The Town will augment in the amount of \$10,000 the cost of the planning efforts for the economic event “Live in Old Saybrook” in May of 2021.



## GENERAL FUND DEBT

## General Fund Debt

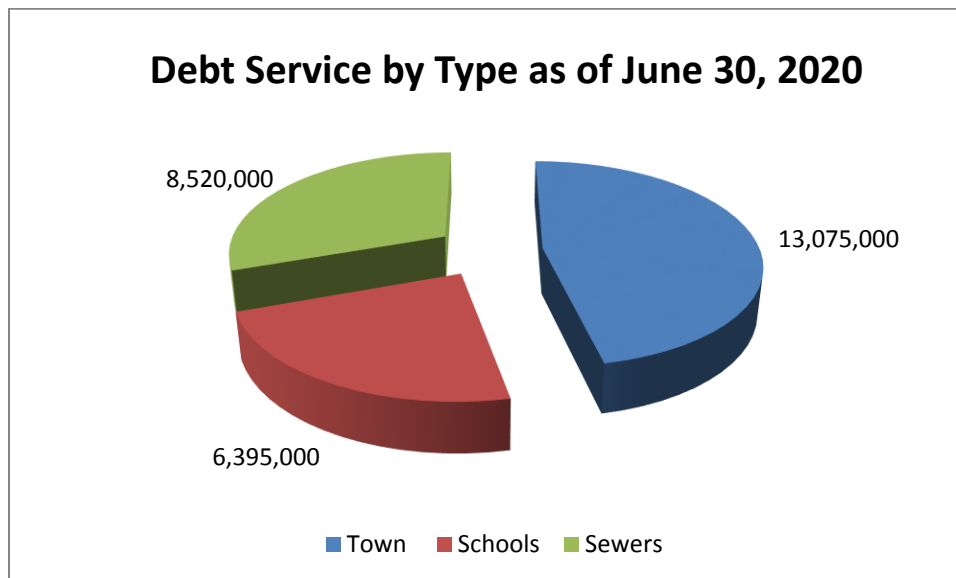
For FY21, the Town's debt service will be \$3,212,695 or \$25 thousand less than FY20. Without the addition of any new bonding, the Town's debt service will continue to fall annually. Over the course of 10 years the debt service will fall from its present level to \$2,024,237 or a decrease of \$1,208,458, or 52%.

During FY20, the Town refunded a portion of its General Obligation debt and its WPCA sewer obligations. During the refunding the Town took advantage of the low rate environment, restructured its debt service from a budget perspective, and lowered the average life on the refunded bonds. With the assumption of the WPCA benefit assessment bonds the Town will transfer the benefit assessment payments received to the General Obligation debt service to cover that portion of the debt service. On an annual basis the amount to be transferred will be included in the annual budget and transferred at the beginning of Fiscal Year 2021 to augment the Town's Debt service payments. As outlined in the debt schedule below, the Town's total General Obligation is totaled; the WPCA benefit assessment is subtracted from that amount which leaves the net debt service that will be budgeted for 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, refinanced almost all of its outstanding debt, and managed the debt service schedule to avoid budgetary spikes. Over the past 10 years the Town has done 6 bond refundings for a total savings of \$2,823,510 in debt service over the lives of the outstanding bonds.

As of June 30, 2020, the Town of Old Saybrook will have \$27,990,000 outstanding in debt, which is further broken down by General Town Obligations of \$13.075 million (47%); school-related debt of \$6.395 million (23%) and clean water fund debt associated with the Town's septic program of \$8.52 million (30%).

A transfer of \$20,000 from the debt service reserve to the Town's debt service general fund account will take place in FY21 to offset a portion of the Town's debt service.





## Debt Service Schedule

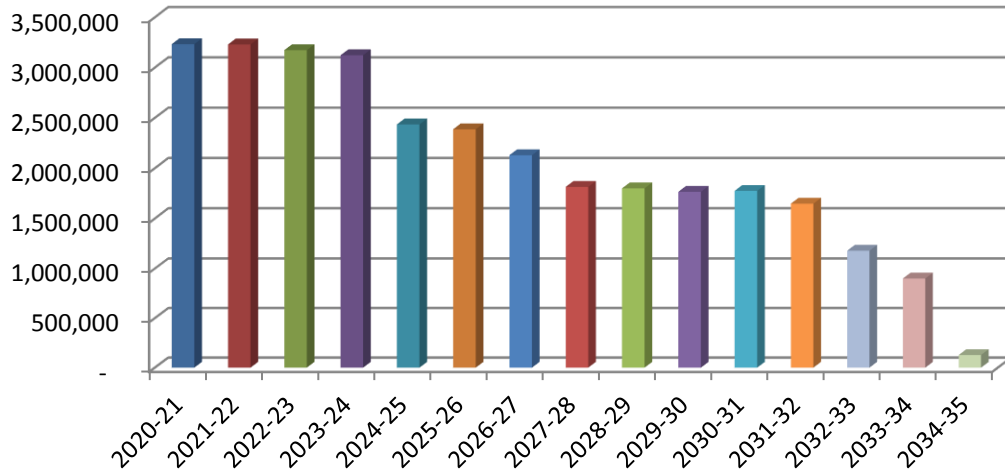
Issue	FY17 - Actual	FY18 - Actual	FY19 - Actual	FY20 - Budget	FY21 - Project	FY22 - Project	FY23 - Project	FY24 - Project	FY25 - Project
2008 Refunding	\$208,594	310,560							
2009 Bond Issue (KHCAC)	486,175	413,363	396,094	382,500					
2010 Refunding Bonds	914,750	849,525	786,788	461,594					
WPCA GO	121,985	121,985	221,985	20,331					
2013 Bond Issue (Police Station/Schools)	1,206,694	857,468	792,850						
2013 Refunding (KHCAC)	298,550	313,650	307,275	298,350	288,150	279,225	265,400	265,200	0
2016 Refunding GO (7,540,000)		239,538	239,538	183,690	594,435	577,000	568,580	551,175	720,050
2016 Refunding school (2,435,000)				55,848	68,653	68,263	68,858	68,438	291,388
2014 Bond Issue (Open Space)	230,250	224,250	220,312	153,000					
2017 Refunding GO 3,190,000		94,967	490,587	800,121	776,040	581,520	567,260	549,780	0
2017 Refunding school 3,010,000				679,348	630,060	495,480	481,140	469,620	235,400
2019 Refunding GO (2,215,000)				39,808	229,850	374,475	238,350	235,225	231,850
2019 Refunding school (1,665,000)				32,144	200,250	335,625	312,625	299,875	287,125
2019 Refunding sewer (8,685,000)				315,217	673,375	746,375	897,750	899,000	893,875
<b>Total Bond Debt Service</b>	<b>\$3,466,998</b>	<b>\$3,425,306</b>	<b>\$3,455,429</b>	<b>\$3,421,951</b>	<b>\$3,460,813</b>	<b>\$3,457,963</b>	<b>\$3,399,963</b>	<b>\$3,338,313</b>	<b>\$2,659,688</b>
<b>Transfer from WPCA</b>				<b>(\$183,845)</b>	<b>(228,118)</b>	<b>(228,119)</b>	<b>(227,013)</b>	<b>(225,995)</b>	<b>(225,053)</b>

Net Debt Service				\$3,238,106	\$3,232,695	\$3,229,844	\$3,172,950	\$3,112,318	\$2,434,635
Annual Debt service dollar change					(\$5,411)	(\$2,851)	(\$56,894)	(\$60,632)	(\$677,683)
Annual Debt service percent change					-0.17%	-0.09%	-1.76%	-1.91%	-21.77%

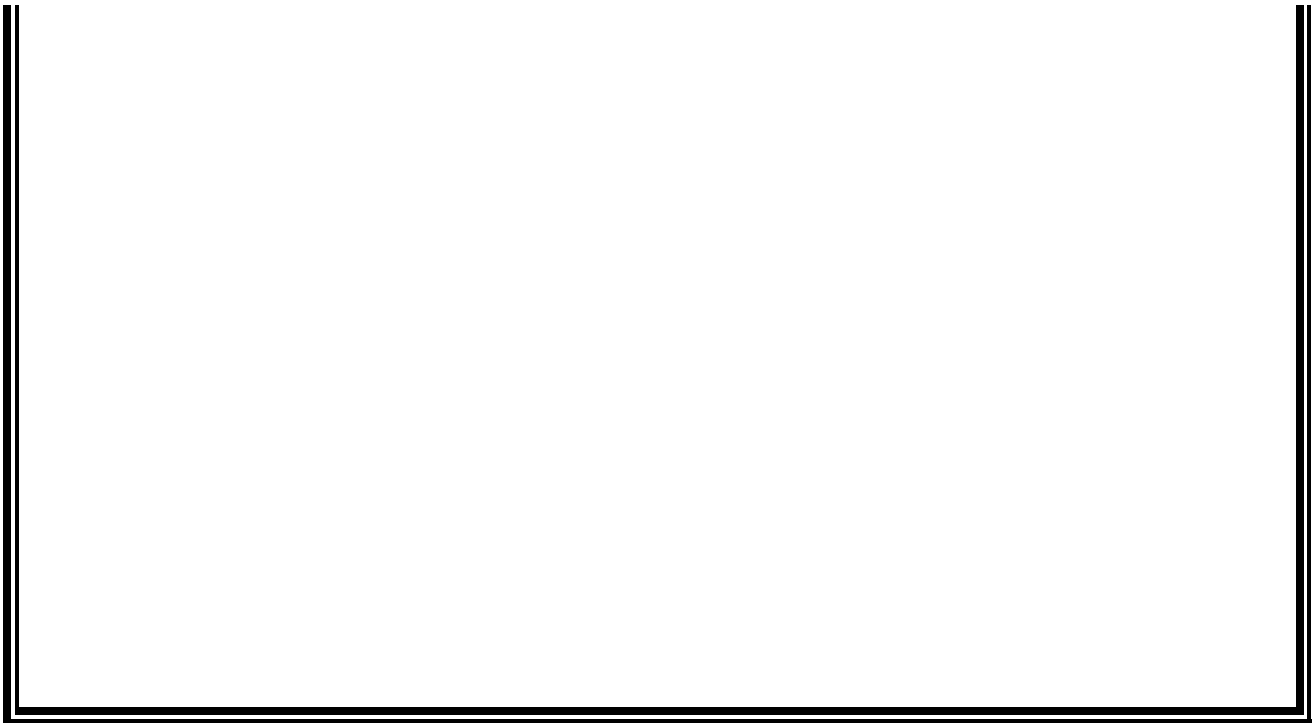
During FY21, \$228,118 will be transferred from the WPCA to the Town's General Obligation debt service account. That amount was calculated by projecting the benefit assessment billings for hard cost and soft cost assessments for both Phase I and Phase II. In addition, any prepayments received will be amortized over the remaining life of the sewer bonds, which is 14 years. These amounts are projected in the chart below and will be reassessed on an annual basis.

WPCA Benefit Assessment	FY21	FY22	FY23	FY24	FY25
Phase I Hard Cost	62,549	62,550	62,549	62,549	62,550
Phase I Soft Cost	8,329	8,329	8,329	8,329	8,329
Phase II Hard Cost	115,340	115,340	115,340	115,340	115,340
Phase II Soft Cost	27,545	27,545	27,545	27,545	27,545
Prepay Amortized	14,355	14,355	13,251	12,232	11,291
Total WPCA Transfer:	228,118	228,119	227,013	225,994	225,054

## Projected Town of Old Saybrook Net Annual Debt Service



## PERSONNEL SCHEDULE



Town of Old Saybrook Salary and Benefit Schedule for Fiscal Year 2020-2021												
Dept.	Title	Last Name	First Name	Wages FY20	Wages FY21	FICA	Health Insurance	Dental	Workers' Comp	Life Ins.	DC Plan	DB Pension
Accounting	Accountant	Mardjekaj	Julie	62,712	75,000	5,835	30,501	1,586	177	\$364		\$6,375
Accounting	Revenue Accountant	Fish	Robert	23,942	24,234	1,853	-					
Accounting	Bookkeeper II	Parashin	Lucia	60,658	61,909	4,737	30,163	1,586	167	364		\$5,262
Accounting	Bookkeeper	Vinciguerra	Janet	22,274	22,573	2,005	740		68	134	2,037	
Accounting	Overtime			2,000								
	Total - Accounting			171,586	183,716	14,430	61,404	3,172	412	862	2,037	11,637
							-					
Arch Review Board	Board Clerical Service	Beaudoin	Stella	2,879	2,951	226	-		1	\$-		\$-
							-					
Assessor	Assessor	Wood	Norman	81,328	82,637	6,321	10,416	468	223	\$645		\$7,024
Assessor	Part time clerk						-					
	Total - Assessor			81,328	82,637	6,321	10,416	468	223	645	-	7,024
							-					
Assessment Appeals	Clerical	Fitzgerald	Ruth	9,500	5,000	383	-		14	\$-		\$-
							-					
Board of Finance	Administrative Clerk	Lewis	Gerri	3,740	3,815	292	-		10	\$-		\$-
							-					
Building	Building Official	Makowicki	Thomas	86,979	90,185	6,899	22,938	1,586	4,256	\$678	\$7,215	
		Over time		1,500	1,500		-					
	Total - Building			88,479	91,685	6,899	22,938	1,586	4,256	678	7,215	-
							-					
Conservation Comm	Clerical	Moskowitz	Meryl	900	923	71	-		2	\$-		\$-
							-					
Economic Develop	Executive Director	Beckman	Susan	35,614	36,488	2,791	-		1,722	\$-	\$2,919	
Economic Develop	Board Clerk	Moskowitz	Meryl	1,093	1,120	86	-					
	Total - Economic Development				36,707	37,608	2,877	-	-	1,722	-	2,919
							-					
Emergency Mngmnt				12,060	12,300	941	-			\$-		\$-
							-					
Fire Department	Building Maintainer II	Wysocki	Wayne	34,081	34,786	2,661	11,494	598	2,522	204		\$2,957
Fire Department	Administrative Clerk	Devlin	Maura	12,759	13,014	996	-		21,684	\$-		\$181,000
	Total Fire Dept			46,840	47,800	3,657	11,494	598	24,206	204	-	183,957
							-					
Fire Marshal	Fire Marshal	Terenzi	Peter	78,328	81,213	6,366	2,000		3,833	\$608	\$6,497	
Fire Marshal	Dep. Fire Marshals			1,500	1,500	115	-					
	Total - Fire Marshal			79,828	82,713	6,481	2,000	-	3,833	608	6,497	-
							-					
Harbor Management	Dockmaster	Mitchell	Scott	9,379	9,567	731	-					
Harbor Management	Administrative Clerk	Donahue	Jennifer	9,706	9,839	753	-		27			
Harbor Management	Total - HMC			19,085	19,406	1,484	-	-	27	-	-	-
							-					
Historic District	Administrative Clerk	Beaudoin	Stella	880	902	69	-		2	\$-		\$-
							-					
Info Technology	IT Manager	Hayden	Larry	54,601	64,726	5,105	1,000		175	\$600		\$5,502
							-					
Inland Wetlands	Administrative Clerk	Migliaccio	Sharon	2,019	2,069	158	-		6	\$-		\$-
							-					

Town of Old Saybrook Salary and Benefit Schedule for Fiscal Year 2020-2021												
Dept.	Title	Last Name	First Name	Wages FY20	Wages FY21	FICA	Health Insurance	Dental	Workers' Comp	Life Ins.	DC Plan	DB Pension
Land Use	Enforcement Officer	Costa	Christine	76,794	78,031	5,874	10,416	468	3,683	608		\$6,633
Land Use	Administrative Secretary	Lyons	Sarah	56,249	57,404	4,391	30,163	1,586	155	335		\$4,879
Land Use	Environmental Planner	Hegge	Patrick	41,802	30,923	2,365	-		83			
Land Use	Environmental Planner	Wacker	Lynette		19,575	1,498						
Land Use	Coverage	Coverage		5,654	2,339		-					
Land Use	Land Use Clerk	Moskowitz	Meryl	8,170	5,128	385	-					
Land Use	Total- Land Use			291,069	297,447	22,442	71,473	3,666	4,201	1,755	-	20,356
Library	Director	Brouwer	Amanda	82,431	83,757	6,383	2,000		220	\$636	\$6,701	
Library	Assistant Director	Guigno	Karen	75,257	76,470	5,850	28,918	1,586	203	596		\$6,500
Library	Head of Circulation	Mendes	Lisa	51,022	50,041	3,828	10,870	468	138	306	\$4,003	
Library	Technical Associate	Tappin	Donna	29,999	30,615	2,342	-		81		\$2,449	
Library	YA Librarian	Story	Brian	41,202	35,039	2,680	-		111		\$2,803	
Library	Building Maintainer II	Wysocki	Wayne	34,080	34,786	2,661	11,494	598	2,552	204		\$2,957
Library	Administrative Asst	Sikora	Justyna	26,588	27,144	2,077	-		72			
Library	Library Assistant II	Bedell-O'Brien	Rogina	23,894	24,383	1,865	-		65			\$2,073
Library	Library Assistant I	Chasse	Joan	23,894	24,383	1,865	-		65			\$2,073
Library	Library Tech Asst I	Knobelsdorff	Kara	21,838	22,772	1,742	-		59		\$1,822	
Library	Library Assistant II	Saunders	fiona	22,126	23,046	1,763	-		60		\$1,844	
Library	Library Assistant I	Freeze	Kathleen	15,018	15,638	1,196	-		40			
Library	Library Assistant II	Baklik	Cynthia	22,126	23,046	1,763	-		60		\$1,844	
Library	Library Assistant I	Bulgini	Rachel	15,018	15,325	1,196	-		61			
Library	Custodian	Kelly	Kathleen	13,237	13,449	1,029	-		36			
Library	Library Substitute	Library	substitute	43,141	44,775	3,425	-		121			
Library	Coverage			20,000	20,000	1,530	-		54			
Library	Total- Library			560,871	564,669	43,195	53,282	2,652	3,999	1,742	21,465	13,602
Marine Patrol	Patrol Officer			36,292	37,018	2,832	-		568	\$-		\$-
PD - field service	Patrolman	Baldino	John	68,032	77,503	5,929	1,000		3,534	620		\$6,588
PD - field service	Sergeant	Ciccone	Philip	88,134	89,554	6,851	30,702	1,586	4,084	714		\$7,612
PD - field service	Sergeant	DeMarco	Christopher	88,134	89,554	6,851	30,702	1,586	4,084	714		\$7,612
PD - field service	Lieutenant	DePerry	Jeffrey	97,868	99,444	7,607	30,702	1,586	4,535	795		\$8,453
PD - field service	School Resource Officer	Gabianelli	Karen	52,401	53,453	4,089	-		2,437			
PD - field service	Sergeant	Hackett	Stephen	88,134	89,554	6,851	30,702	1,586	4,084	714		\$7,612
PD - field service	Patrolman	Hanna	Justin	68,032	77,503	5,929	11,075	468	3,534	620		\$6,588
PD - field service	Patrolman	Hardy	Salomon	76,274	77,503	5,929	11,075	468	3,534	620		\$6,588
PD - field service	Sergeant	Harris	Austin	88,135	62,700	4,797	11,075	468	2,859	453		\$5,330
PD - field service	Patrolman	Kostek	Charles	61,706	69,128	5,288	1,000	-	3,152	502		\$5,876
PD - field service	School Resource Officer	McDonald	Timothy	49,126	50,112	3,834	-		2,285	-		-
PD - field service	Patrolman	Micowski	Mark	76,274	77,503	5,929	30,702	1,586	3,534	620		\$6,588
PD - field service	Patrolman	Milardo	Stepanie	76,274	77,503	5,929	23,163	1,196	3,534	620		\$6,588
PD - field service	Patrolman	Palmieri	Christopher	76,274	77,503	5,929	23,163	1,196	3,534	620		\$6,588
PD - field service	Patrolman	Patrolman	24	61,706	62,700	4,797	23,163	1,196	2,859	453		\$5,331
PD - field service	Patrolman	Patrolman	25	76,274	62,700	4,797	30,702	1,586	2,859	453		\$5,331
PD - field service	Detective	Perrotti	David	80,759	82,028	6,275	23,163	1,196	3,740	656		\$6,972
PD - field service	School Resource Officer	Rooney	Lawrence		50,112	3,834	-		2,285			
PD - field service	Patrolman	Schulz	Tyler	76,274	77,503	5,929	23,163	1,196	3,534	620		\$6,588
PD - field service	Chief	Spera	Michael	159,632	162,203	11,503	26,631	1,321	7,396	1,428		\$13,787
PD - field service	Patrolman	Stratidis	Heather	76,274	77,503	5,929	23,163	1,196	3,534	620		\$6,588
PD - field service	Patrolman	Tabor	albert	76,274	77,503	5,929	11,075	468	3,534	620		\$6,588
PD - field service	Patrolman	Tourjee	Amanda	61,706	69,128	5,288	1,000	-	3,152	502		\$5,876

Town of Old Saybrook Salary and Benefit Schedule for Fiscal Year 2020-2021												
Dept.	Title	Last Name	First Name	Wages FY20	Wages FY21	FICA	Health Insurance	Dental	Workers' Comp	Life Ins.	DC Plan	DB Pension
PD - field service	Sergeant	Walsh	Ryan	88,134	89,554	6,851	30,702	1,586	4,084	746		\$7,612
PD - field service	Patrolman	White	Jared	76,274	77,503	5,929	11,075	468	3,534	620		\$6,588
PD - field service	Patrolman	Williams	Eric	76,274	80,028	6,122	11,075	468	3,649	650		\$6,802
PD - field service	Patrolman	Zarbo	Joshua	68,032	77,503	5,928	11,075	468	3,534	620		\$6,588
					2,207,895	167,997						
PD - field service	Vacation Day Coverage			105,550	92,913	7,108	-					
PD - field service	Additional Hours			31,439	31,933	2,443	-					
PD - field service	Extra Personnel			59,778	60,718	4,645	-					
PD - field service	professional dev coverage			63,376	64,372	4,924	-					
PD - field service	police sick /injured			56,126	54,316	4,155	-					
PD - field service	special assignment			20,812	21,139	1,617	-					
PD - field service	Holiday replacement			39,314	24,684	1,888	-					
PD - field service	longevity			16,200	14,800	1,132	-					
PD - field service	holiday payout			62,366	71,650	5,481	-					
PD - field service	K-p feeding/grooming			10,017	20,268	1,551	-					
PD - field service	education degree stipend			9,750	9,250	708	-					
	Subtotal PD Field Service			2,599,068	2,673,938	203,670	444,211	24,071	100,680	16,346	-	174,642
PD - support service	Communications	Adams	Daniel	58,184	59,318	4,538	2,000		160	473		\$5,042
PD - support service	Communications	Franklin	Jennifer	58,184	59,318	4,538	2,000		160	473		\$5,042
PD - support service	Communications	Gosselin	Andrea	54,894	59,318	4,538	10,121	462	160	445		\$5,042
PD - support service	Communications	Moriarty	Charles	48,857	51,488	3,939	1,000		139	315	4,119	
PD - support service	Communications	Murray	Caitlin	48,857	51,488	3,939	2,000		139	395	4,119	
PD - support service	Communications	Offner	Lea	48,857	51,488	3,939	10,121	462	139	395	4,119	
PD - support service	Communications	Paradise	Michael	58,184	59,318	4,538	27,974	1,567	160	473		\$5,042
PD - support service	Communications	Sepulveda	Brianna	48,857	49,816	3,811	10,121	462	135	315	3,985	
PD - support service	Communications	Shake	James	58,184	59,318	4,538	21,140	1,182	160	473		\$5,042
PD - support service	Communications	Coco	Philip	30,000	30,600	2,341	-		83			
					531,470							
PD - support service	vacation/personal coverage			55,044	49,958	3,822	-					
PD - support service	additional hours			1,217	1,252	96	-					
PD - support service	extra personnel			46,735	48,089	3,679	-					
PD - support service	professional development			9,047	9,309	712	-					
PD - support service	sick/injured replacement			14,021	14,426	1,104	-					
PD - support service	special assignment			1,574	1,620	124	-					
PD - support service	holiday payout			5,383	7,070	541	-					
PD - support service	community service officers			15,719	16,036	1,227	-					
PD - support service	Degree stipend			3,000	3,250	249	-					
PD - support service	Information Technology	Gardner	Michael	51,125	52,148	3,989	-		141			
PD - support service	PD Bldg maintainer	Hanley	Patrick	38,498	40,340	3,086	-		1,658			\$3,429
PD - support service	Custodian	Sirisoukh	Patrick	8,242	8,409	643	-		346			-
PD - support service	Clerical	Damato	Jennifer	59,072	62,848	4,808	2,000		170	501		\$5,342
PD - support service	Clerical	eliminated		41,751		-	-		-			\$-
PD - support service	Clerical	Sunday	Mary Lou	11,594	11,742	898	-		32	-		-
	Subtotal - PD Support			875,080	857,967	65,635	88,477	4,135	1,435	4,258	16,342	33,981
							-					
							-					
Total PD				3,474,148	3,531,905	269,284	530,688	28,206	102,115	20,604	16,342	208,623
							-					
Planning Commission		Administrative Clerk	Moskowitz	Meryl	2,879	2,936	225	-		8	\$-	

Town of Old Saybrook Salary and Benefit Schedule for Fiscal Year 2020-2021												
Dept.	Title	Last Name	First Name	Wages FY20	Wages FY21	FICA	Health Insurance	Dental	Workers' Comp	Life Ins.	DC Plan	DB Pension
Public Works	Maintainer III	Evangelisti	Cameron	51,687	69,572	5,342	10,870	468	5,044	326		\$5,914
Public Works	Maintainer III	Claffey	William	68,162	69,572	5,322	30,501	1,586	5,043	408		\$5,914
Public Works	Crew Leader	Labriola	Peter	72,291	73,789	5,645	10,870	468	5,349	432		\$6,272
Public Works	Maintainer II	Hoadley	Matt	55,816	58,380	4,466	30,163	1,586	4,232	326		\$4,962
Public Works	Maintainer II	Pace	Michael	57,200	58,380	4,466	30,163	1,586	4,232	343		\$4,962
Public Works	Maintainer II	Laverty	Adam	57,200	58,380	4,466	22,987	1,196	4,232	343		\$4,962
Public Works	Maintainer III	Way	Todd	68,162	69,572	5,322	22,727	1,196	5,043	396		\$5,914
Public Works	Maintainer II seasonal	Reagan	Patrick	57,200	58,380	4,466	10,870	468	4,232	343		\$4,962
	Total- Public Works			596,418	626,225	49,136	198,069	10,140	44,265	3,655	-	51,903
Highway & Streets	Highway & Street	Over time		20,000	20,000		-					
Snow & Ice	Snow & Ice	Over time		26,000	26,000		-					
Recreation	Director	Allen	Ray	83,750	85,099	6,510	10,416	468	3,116	\$670		\$7,233
Recreation	Asst Director	Paradise	Jonathan	64,284	69,572	5,322	30,501	1,586	2,401	383		\$5,914
Recreation	Administrative Clerk	Pine	Rick	50,049	51,083	3,908	30,163	1,586	1,869	298		\$4,342
Recreation	Program/Facility Asst.	Bohonowicz	Kyle	31,454	32,925	2,518	-		1,205	-	2,634	
Recreation	Custodian	Bielawa	Anthony	29,475	30,837	2,359	-		1,128		2,467	
Recreation	Commission Clerk			2,095	2,095	156	-			-		-
	Sub Total- Parks & Rec			261,107	271,611	20,773	71,080	3,640	9,719	1,351	5,101	17,489
Recreation	Seasonal Grounds/Maint			9,500	9,500	727	-		\$348			
Recreation	Lifeguard/Instructors			31,000	33,000	2,525	-		\$1,208			
Recreation	Activity Supervisors			800	-	-	-		\$-			
Recreation	Facility Attendants			23,000	26,000	1,989	-		\$952			
Recreation	Youth Center Supervisor			15,000	19,000	1,454	-		\$695			
Recreation	Gym Super (AM, PM, Wkend)				16,000	16,000	1,224	-		\$586		
Recreation	Building Super			14,000	14,000	1,071	-		\$512			
Recreation	Office Coverage			11,500	11,500	880	-		\$421			
Recreation	Overtime			1,000	1,000	77	-		\$37			
Recreation	Vac/Sick/Extra Coverage			4,000	4,000	306	-		\$146			
Recreation	P&R Seasonal Staff			125,800	134,000	10,251	-	-	4,904	-	-	-
	<b>Total Recreation</b>			<b>386,907</b>	<b>405,611</b>	<b>31,024</b>	<b>71,080</b>	<b>3,640</b>	<b>14,623</b>	<b>1,351</b>	<b>5,101</b>	<b>17,489</b>
Recreation - mini golf	Grounds staff			40,000	43,000	3,333	-		\$1,574	\$-		\$-
Registrar	Republican Registrar	Broadhurst	Joan	11,250	12,250	861	-		31			
Registrar	Democratic Registrar	Strickland	Joan	11,250	12,250	861	-		31			
	Total - Registrar			22,500	24,500	1,721	-	-	62	-	-	-
Selectman	First Selectman	Fortuna	Carl	87,441	89,533	6,823	11,092	468	241	\$702		\$7,610
Selectman	Selectman	Giegerich	Scott	7,915	8,073	617	-		22	-		
Selectman	Selectman	Puglisi	Matthew	7,915	8,073	617	-		22	-		
Selectman	Finance Director	Palladino	Lee Ann	94,913	96,441	7,531	2,000		259	754		\$8,197
Selectman	Benefits Coordinator	Vinciguerra	Janet	30,621	31,117	2,477	1,260		84	184	2,489	
Selectman	Administrative Secretary	Neri	Georgiann	59,642	60,876	4,656	22,727	1,196	164	355		\$5,174
Selectman		Professional	Coverage	2,100	2,100	158	-					
	Total - Selectman			290,546	296,213	22,879	37,079	1,664	792	1,995	2,489	20,982



Town of Old Saybrook Salary and Benefit Schedule for Fiscal Year 2020-2021												
Dept.	Title	Last Name	First Name	Wages FY20	Wages FY21	FICA	Health Insurance	Dental	Workers' Comp	Life Ins.	DC Plan	DB Pension
Social Services	PT Clerk	Christinsen	Kelsey	12,548	12,827	981	-					
		Overtime		700	700		-					
	Total Social Services			73,515	78,751	5,971	10,974	468	3,079	359	-	5,544
							-					
Tax Collector	Tax Collector	Maynard	Barry	69,426	70,544	5,376	11,092	468	190	\$551		\$5,996
Tax Collector	Asst. Tax Collector	Morison	Wendy	53,076	54,171	4,144	22,727	1,196	146	319		\$4,605
	Coverage			2,600	2,600		-					
	Total - Tax Collector			125,102	127,315	9,520	33,819	1,664	336	870	-	10,601
							-					
Town Clerk	Town Clerk	Becker	Sarah	72,391	74,123	5,649	11,092	468	204	\$579		\$6,300
Town Clerk	Asst. Town Clerk	Antolino	Christina	53,076	54,171	4,144	10,974	468	143	318		\$4,605
Town Clerk	Asst. Town Clerk	Kane	Cynthia	39,835	40,653	3,110	-		108			\$3,456
	Overtime			1,000	1,000	78	-					
	Total - Town Clerk			166,302	169,947	12,981	22,066	936	455	897	-	14,360
							-					
Town Hall	Building Maintainer II	Baldi	Paul	54,014	55,122	4,217	30,163	1,586	2,266	322		\$4,685
Town Hall	Facilities Manager	Moran	Dan	23,733	24,023	1,837	-		987			
Town Hall	Administrative Clerk	O'Herlihy	Ellen	41,862	43,785	3,350	-		118			\$3,722
Town Hall	Administrative Clerk	Donahue	Jennifer	26,514	27,750	2,122	-		75		2,220	
Town Hall	Administrative Clerk	Riordan	Bridget	45,861	48,417	3,703	3,952		131		3,873	
Town Hall	Administrative Clerk	Zychowski	Rebecca	45,861	48,417	3,703	3,952		27		3,873	
	Coverage	coverage	FM & BO	10,000	10,000	765	-					
	Total - Town Hall			\$247,845	\$257,514	\$19,697	38,067	\$1,586	\$3,604	\$322	\$9,967	\$8,407
							-					
Transfer Station	Maintainer III	Champlin	Richard	68,162	69,572	5,322	10,974	468	4,460	408		\$5,914
Transfer Station	Transfer Station Attendant	Rascoe	William	36,003	37,947	2,903	-		1,813			\$3,225
Transfer Station	Transfer Station Operator	Therrien	James	36,280	37,947	2,903	-		2,432			\$3,225
Transfer Station	Transfer Station Attendant	Hunter	Anthony	27,711	28,284	2,164	-		2,432			\$2,404
Transfer Station	Part-time	Root	Trevor	14,792	37,947	2,903	-		2,255		\$3,036	
	Overtime	Over time		6,000			-					
	Total- Transfer Station			188,948	211,697	16,195	10,974	468	13,392	408	3,036	14,769
							-					
Treasurer	Treasurer	Fish	Robert	8,000	8,000	612	-		22			
							-					
Tree Warden	Tree Warden			7,500	8,500	574	-		-	\$-		\$-
							-					
WPCA	WPCA Coordinator	Eliminated		36,541			-		-	\$-		
WPCA	Program Administrator	Vanoli	Jim	74,822	59,007	4,514	-		159		\$4,721	
WPCA	Financial Manager	Lewis	Gratia	26,335	46,930	3,590	-		127	250		\$3,989
WPCA	Administrative Asst	Lewis	Melissa	28,376	43,391	3,319	11,092	468	117	168		\$3,688
WPCA		Board Clerk					-			-		
	Total - WPCA			166,074	149,328	11,423	11,092	468	403	418	4,721	7,677
							-					
Youth & Fam Service	Director	McNeil	Heather	90,632	92,092	7,045	28,918	1,196	4,347	\$718		\$7,828
Youth & Fam Service	Administrative Asst	Gaidry	Angela	46,269	48,772	3,731	-		2,302		3,902	
Youth & Fam Service	Counselor	Graham	Chelsea	67,773	69,178	5,292	10,870	1,196	3,265	403		\$5,880
Youth & Fam Service	Counselor	Steinmacher	Samantha	48,050	50,338	3,851	-		2,376			\$4,279
Youth & Fam Service	Prog. Coordinator	Mill	Wendy	50,638	51,678	3,953	22,727	468	2,439	302		\$4,393
Youth & Fam Service	Prog. Coordinator	Eckert	Brittany	39,835	36,104	2,761	-		1,704		2,888	

Town of Old Saybrook Salary and Benefit Schedule for Fiscal Year 2020-2021												
Dept.	Title	Last Name	First Name	Wages FY20	Wages FY21	FICA	Health Insurance	Dental	Workers' Comp	Life Ins.	DC Plan	DB Pension
Youth & Fam Service	Counselor per diem				14,438	1,083	-		681			
Youth & Fam Service	Coverage			966	2,000	150	-		94			
	Overtime				5,000	375	-		236			
	Total - Y&FS			347,433	373,804	28,487	62,515	2,860	17,644	1,423	6,790	22,379
							-					
Zoning Commission	Administrative Clerk	Beaudoin	Stella	4,036	4,036	321	-		11	\$-		\$-
							-					
ZBA	Administrative Clerk	Barrows	Kim	2,018	2,018	160	-		6	\$-		\$-
							-					
							-					
	Totals			7,694,835	7,904,685	601,402	1,260,430	64,242	246,047	39,396	88,579	624,813



## 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:

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

#### PURCHASE:

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

#### **Insurance**

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

## INVENTORY:

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

## ASSET DISPOSAL/IMPAIRMENT:

### **Impairment of Capital Assets**

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

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

### **Disposal of Capital Assets**

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

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

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

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

A gain or loss is not reported when:

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

## Capital Planning Policy

Approved October 2018

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

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



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

- c. Projects with revenue generating potential

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

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

## Fund Balance Policy

Adopted by the Board of Finance: August 20, 2019

### *Purpose*

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

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

### *Definitions*

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

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

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

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

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

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

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

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

### *Fund Classification*

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

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

## *Policy*

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

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

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

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

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

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

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

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

## ***II. Order of Expenditure of Fund Balances***

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

## ***III. Minimum Unassigned Fund Balance***

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

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

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

## Investment Policy

**Approved by the Board of Finance, July 16, 2013**

### Purpose

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

### Scope

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

### Objectives

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

- Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to 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.

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