

Town of West Hartford - Fiscal Year 2021-2022

Budget In Brief

Overview of the Town Manager's Proposed Budget

This past year has been one like no other in recent history. As the COVID pandemic raged, the Town continued to provide the highest level of services possible. Hard fiscal decisions were made but the primary focus was on the well-being of Town residents and Town staff. The fiscal year 2022 budget that is presented, continues to maintain that high level of services while limiting the property tax increase only to a level necessary to properly and adequately continue to provide those services.

While it was necessary to utilize \$1.5M of unreserved fund balance to maintain a zero tax increase for fiscal year 2021, this budget does not include any unreserved fund balance contribution for fiscal year 2022. In addition, the budget allocates funding to maintain the discount rate in the Town's pension plan at 6.99%. On January 26, 2021, the Town Council adopted two ordinances related to the issuance of Pension Obligation Bonds (POB's). The first ordinance authorized the issuance of not to exceed \$365M of POB's. It is the Town's intent to sell these POB's in the spring of 2021 and deposit the bond proceeds in the Pension Trust on July 1st, increasing the funding ratio of the Pension Plan to 100% (as of July 1st 2021). The second ordinance establishes the creation of a Pension Bond Reserve Fund. The intent of this fund is to mitigate any year over year spikes in the annual ADEC payments. If the Town is successful in executing a POB sale, the \$26,919,077, which is currently identified as the FY 2022 ADEC payment, will instead be used to fund the Pension Bond Reserve Fund.

This proposed budget also includes a \$400K increase towards the current level of underfunded Other Post-Employment Benefits (OPEB) liabilities in an effort to gradually improve the OPEB projected unfunded liability. Lastly, the budget addresses operational needs in public safety, public works, and general government. The following policies are reflected in this budget:

- Continue to assume a property tax collection rate of 99.1%.
- Continue to use conservative revenue estimates in all non-tax and non-municipal aid categories.
- Utilize the Governor's proposed budget for State aid estimates.
- Continue to fully fund the Actuarially Determined Employer Contribution (ADEC) related to Pension liabilities and execute a POB sale in the spring of 2021 to effectuate a 100% fully funded pension plan on July 1, 2021.

- Adhere to planned phase in of ADEC related to Other Post-Employment Benefits (OPEB) liabilities.
- Explore options for service sharing with other municipalities.
- Continue to utilize bond premiums to reduce the impact of debt service payments.
- Regular rebidding of contracts for goods and services.
- Continued efforts to modify employee benefit programs to reduce costs.
- Evaluation of best practices for government operations.

The fiscal year Proposed 2022 General Fund budget totals \$308,620,511 and represents an increase of \$8,373,753 or 2.79% from fiscal year 2021. The municipal services portion of the budget totals \$116,188,026; an increase of \$3,333,748 or 2.95%. The education budget totals \$176,303,925, an increase of \$6,230,397 or 3.66%. The capital financing budget for both municipal and education services is \$16,128,560 a decrease of (\$1,190,392) or (6.9%). In order to finance the budget, an increase in current year property tax revenue of \$10,004,300 or 3.8% is required. Property taxes are the primary source of revenue for municipalities in Connecticut and increases in property tax revenue are generated from growth in the value of taxable property and increases in the tax rate. As a fully developed community, growth in the Town's taxable property is through re-use of existing property. The October 1, 2020 net taxable Grand List totals \$6,396,112,211, an increase of \$27,783,867 or 0.44%. This growth equates to approximately \$1,199,152 in property tax revenue. In order to generate the remaining property tax revenue required, a mill rate of 43.16 is required.

PROPERTY TAXES

Approximately 88% of the annual General Fund budget is financed through current year property tax revenue. Increases in property tax revenue are generated from growth in the value of taxable property and increases to the mill rate. As a fully developed community, growth in the Town's taxable property is through re-use of existing property. The October 1, 2020 net taxable Grand List totals \$6,396,112,211; an increase of \$27,783,867 or 0.44%. The real estate portion of the Grand List increased by \$11,507,391 or 0.20%. This growth is attributed to the completion of the Ringgold Estates Condos, three parish homes moving from exempt to taxable property and a variety of residential renovations projects. Motor vehicles

PUBLIC HEARINGS

**March 30, 2021
2:00 PM
Will Be Held Virtually**



**April 8, 2021
6:00 PM
Will Be Held Virtually
(for more information visit-
www.westhartfordct.gov)**

increased by \$17,440,747 or 4%. The motor vehicle count declined by 1,937 vehicles from the previous year due to the temporary closing of the DMV as well as auto dealerships, during the pandemic. However, with a drop in the supply of new vehicles, the values of used vehicles increased significantly. Business personal property decreased \$(1,164,271) or (.57%). Decline in this category results from 28 fewer businesses in Town partially offset by a healthy level of investment in newer capital equipment. Grand List growth is expected to generate an additional \$1,199,152 in tax revenue. The successful collection of current year property taxes is a critical element in determining property tax revenues and effectively managing the budget during the fiscal year. The collection of the second installment of real estate property taxes in January 2021 was consistent with experience in prior years and it is anticipated that the Town will achieve a 99.2% collection rate in the current fiscal year. The Proposed 2022 budget maintains the 99.1% collection rate assumption.

INTERGOVERNMENTAL REVENUE

Estimated Intergovernmental Revenue for the proposed fiscal year 2021-2022 budget is detailed below. The Town's fiscal year 2022 adopted budget included State Aid revenue assumptions based on the information available at the time of adoption. The State budget that was subsequently adopted provided more favorable funding than the Town had estimated. The fiscal year 2022 Proposed Budget assumes the Governor's Proposed Biennial Budget.

CHARGES FOR SERVICES

Building Permits - Estimated building permit revenue is expected to total \$1,600,000 for the proposed fiscal year 2022 budget, consistent with fiscal year 2021 adopted budget. The building permit fee is calculated on the value of new construction or building improvements. The fiscal year 2022 estimate is based

on anticipated residential housing and commercial construction projects.

Real Estate Transactions - The Town receives fees established by the State of Connecticut for real estate transactions. Land records fee revenue is received for the actual recording of legal documents and conveyance taxes are charged on the transfer of all real estate. The fiscal year 2022 proposed budget reflects conveyance tax revenue of \$1,030,000 based upon the level of activity in the current fiscal year. The fiscal year 2022 proposed budget increases land records fee revenue from \$200,000 to \$250,000 which is consistent with current year projections. Land records fee revenue had achieved higher levels in prior years due to the volume of mortgage refinancings.

MISCELLANEOUS REVENUES

Investment Income - The Town invests available cash to generate interest income, a source of non-property tax revenue in the annual budget. The proposed fiscal year 2022 budget interest income is lower than the 2021 adopted budget due to lower interest rates. The Town invests available cash in the State Treasurer's Short-Term Investment Fund (STIF) and money market accounts at several financial institutions, at rates between 6 and 35 basis points, to maximize investment income within investment vehicles allowed by State statute.

The Town has also employed a strategy whereby a balance is maintained with its primary bank. While a lower interest rate is earned on these funds, the bank offers a 35 basis point earnings credit applied directly to banking fees charged to the Town. Investing funds in this manner results in significant cost avoidance. On a quarterly basis, the Town reviews independent bank ratings on all financial institutions with which relationships are maintained, investing only with those that maintain at least a three (out of five) star rating. Based on the current year projection and anticipated interest rates, the estimated interest and investment income for fiscal year 2022 is budgeted at \$430,000; a decrease of \$420,000 over the fiscal year 2021 adopted budget.

Use of Fund Balance - Fund balance is the amount the Town has accumulated from prior years when revenues exceeded actual expenditures. As of June 30, 2020, the Town's fund balance was \$26,838,000, of which \$1,500,000 was assigned for possible use in FY 2021. A determination will be made at the end of FY 2021 if use of a portion or all of the \$1,500,000 will be required to balance the FY 2021 budget. For FY 2022, there is no plan to use any additional undesignated fund balance. As the Town is continuing to make every effort to keep taxes as low as possible during this pandemic, the replenishment of that \$1,500,000 back to fund balance will be done on a gradual responsible basis.

TOWN SERVICES

Wages & Salaries - Wages and salaries reflect an overall increase of \$212,910 or 0.5%. Regular payroll totals \$35,509,552, an

increase of \$33,357 from the prior year adopted budget. This appropriation represents the wages and salaries associated with all full-time employees, inclusive of paramedic stipends and hazardous material certification stipends. The budget includes applicable merit increases for eligible employees. A contingency has been established for potential wage settlements for all unsettled collective bargaining units. The Fire contract is in place for fiscal year 2022, therefore, the contractual wage increases are reflected in their department budget. This budget reflects funding for two Police Officer positions and benefits being transferred from the General Fund to the Parking Lot Fund. A hiring lag for vacant positions can be seen in the Police Department. The Economic Development Coordinator has been transferred to the Town Manager's office from the Community Development Department and an unfunded Property Appraiser II position is offset by the addition of a new Assessment Analyst position. Also, a new Information Technology Manager is added to the Information Technology Department. This position will be split funded between the Town and the BOE.

The appropriation for temporary/part-time personnel increases \$269,131. In fiscal year 2021, reductions to part time labor in Leisure and Social Services, Library and Public Works are the result of the COVID-19 pandemic which caused a number of programs to be reduced or eliminated. In fiscal year 2022, the temporary payroll has been increased in anticipation of programs being restored. Increases to part time labor can also be found in the Town Managers Office (\$20,000) for staff to assist with economic development, Community Development (\$50,000) to staff a part-time Civil Engineer II position. Decreases can be seen in the Registrar of Voters Office (\$18,000) as well. Financial Services office shows a decrease (\$31,500) for a former part-time Senior Staff Assistant which became a full time position. The Assessor's office temporary payroll decreases (\$25,000) as part-time employee who performed personal property audits has been eliminated in fiscal year 2022. Those responsibilities will now be assigned to the new Assessment Analyst position. The temporary/part time payroll decrease is offset by the minimum wage hourly increase scheduled to take effect on August 1, 2021.

The overtime appropriation decreases \$19,000 due to limited use for the first six months of the fiscal year in the Fire Prevention division. Variances in other departments are based upon anticipated workflow needs and the refill of new employees lower in the pay range than incumbents.

Operating Expense - Operating expense reflects a net increase of \$576,614 or 2.1% from the 2021 adopted budget. Payment to the MDC, the quasi-governmental agency responsible for sewage treatment and disposal, is based upon the agency's adopted budget and apportioned to the member communities based upon the local property tax levy. The appropriation for fiscal year 2022 decreases

\$388,700 or 3.2% from fiscal year 2021. Public Works operating expenses increased \$572,314 or 8.1% primarily due to the increased cost for the disposal of recyclable materials (\$417,200), contractual increases for disposal of municipal solid waste (\$117,579) and yard waste. Also, this budget provides a full year funding for a Fleet Parts Management Service program (\$106,000) in which a vendor will provide a full time Parts Clerk, maintain a parts inventory on site and process all of the documentation associated with purchase and return of parts as well as credits and rebates. As part of this agreement, parts purchased will be deeply discounted from retail rates. This program will allow mechanics more time to work on vehicles, thus increasing productivity. Software maintenance costs increase \$50,980 based on contractual requirements. Professional Services has increased \$20,742 as a result of the occasional need for outside counsel and consulting services for the Town Manager's office. General contributions increase \$53,362 related primarily to the Health District. Supply costs for reopening the Town pools is anticipated to be \$29,500, an increase over fiscal year 2021 due to the pandemic closing all the Town pools. The Public Works budget for vehicle maintenance increases \$47,000 due to the age of the fleet and the anticipated costs for fuel, parts, supplies and tires. Town-wide Utility costs, which are increasing \$178,612, represent the General Fund transfer to the Utility Services Fund (USF) to cover the costs of electricity, street lighting, natural gas, hydrants and water for Town buildings. The increased contribution for fiscal year 2022 results from amortization of less surplus available from the prior year resulting in an increase in street lighting, natural gas, and hydrants. Overall cost of electricity continues to trend down due to continued conservation projects.

Employee Benefits & Insurance - Risk management expense represents the cost of employee health benefits, insurance, self-insurance and workers' compensation programs and is allocated amongst the budgets of the BOE, Town and other funds. The Town's General Fund risk management expense increases \$465,493, or 2.3% in fiscal year 2022. Town Health Program expense increases \$500,025, reflecting the General Fund's portion of the increase in the contribution for retiree health and an increase in active employee health care costs based upon current year trends. The other risk programs are experiencing variances due to claim trends and amortization of accumulated surplus/deficit in each program: heart and hypertension (\$33,588), self-insured (-\$195,530), workers' compensation (-\$52,772), and insured (\$180,182).

Pension Benefits - The Actuarially Determined Employer Contribution (ADEC) for fiscal year 2022 is \$26,919,077, a year over year increase of \$1,479,596. As indicated in the July 1, 2021 valuation, the unfunded accrued liability increased by \$13.4 million from July 1, 2019 to July 1, 2020. The Plan's market value increased \$2.6 million from July 1, 2019 to July 1, 2020, while the actuarial value

Town & School Budget Summary

		FY 2021 Adopted	FY 2022 Proposed	Percent Change
REVENUES				
Current Year Property Taxes	\$	261,486,135	\$ 271,490,435	3.83%
Other Property Taxes		4,440,000	4,440,000	
Intergovernmental		24,716,822	25,385,132	2.70%
Charges for Services		5,942,333	5,837,898	-1.76%
Miscellaneous		1,602,000	904,300	-43.55%
Transfers In		559,468	562,746	0.59%
Use of Fund Balance		1,500,000		-100.00%
TOTAL REVENUE	\$	300,246,758	\$ 308,620,511	2.79%
EXPENDITURES				
Town	\$	112,854,278	\$ 116,188,026	2.95%
Schools		170,073,528	176,303,925	3.66%
Capital Financing		17,318,952	16,128,560	-6.90%
TOTAL EXPENDITURES	\$	300,246,758	\$ 308,620,511	2.79%

of assets increased by \$6.7 million. The actuarial value is a smoothed asset value that recognizes gains and losses in value over a five year period, reducing the impact of volatile fluctuations in the market in a given year. The discount rate for the July 1, 2020 valuation is maintained at a 6.99% discount rate and a new blended mortality table based on public sector employees is smoothed in as well. Partly due to these recommended changes, the funded status of the plan decreased from 40.9% to 40.6%.

On January 26, 2021, the Town Council adopted two ordinances related to the issuance of Pension Obligation Bonds (POB's). The first ordinance authorized the issuance of not to exceed \$365M of POB's. It is the Town's intent to sell these POB's in the spring of 2021 and deposit the bond proceeds in the Pension Trust on July 1st; increasing the funding ratio of the Pension Plan to 100% (as of July 1st 2021). The second ordinance established the creation of a Pension Bond Reserve Fund. The intent of this fund is to mitigate any year over year spikes in the annual ADEC payments. If the Town is successful in executing a POB sale, the \$26,919,077, which is currently identified as the FY 2022 ADEC payment, will instead be used to fund the Pension Bond Reserve Fund.

Retiree Medical - In addition to pension benefits, the Town provides medical benefits to retired employees. The total liability for retiree medical benefits, last measured on July 1, 2019, is \$215,240,118. These benefits are paid from a retiree health care reserve fund established in 1984. The General Fund makes a contribution to the reserve fund each year and these funds are invested in fixed income and equity securities. A long range funding plan for the retiree health care reserve fund was implemented in fiscal year 2005 to restore the General Fund contribution to the reserve fund to a level sufficient to preserve the financial viability of the fund. The General Fund contribution to the retiree health care reserve fund increases \$400,000 in fiscal year 2022 resulting in a Town contribution of \$10,072,000.

The Town extended the retirement eligibility for new employees hired after 2003 which significantly lowered the liability associated with retiree health care. An OPEB (Other Post-Employment Benefits) trust fund was established for these employees and the Actuarially Determined Employer Contribution (ADEC) to the trust for the cost of retirement health care benefits earned has been deposited in the fund each year. The Town has also begun phasing in contributions to reach the ADEC for employees hired prior to 2003 over a multi-year period.

EDUCATION

The fiscal year 2022 education budget totals \$176,303,925; an increase of \$6,230,397 or 3.66%.

- Salaries, which comprise 65% of the education budget, increase \$2.25 million. This increase reflects rate adjustments required by collective bargaining agreements, 2.0 additional special instruction staff to meet student needs, and 1.5 new positions to address equity advancement. Offsetting these increases is a net reduction of 13.8 regular education positions in response to declining enrollment at the middle school and high school levels. In addition, this budget eliminates a vacant Graphic Artist position and assumes vacancies for two maintenance worker positions.
- Employee benefit expense, which represents 19% of the budget, increases \$1.24 million. Pension costs for non-certified staff increase \$320,000 based on the Board's share of the actuarially determined employer contribution for the Town Pension plan. A modest increase in medical premiums for the State Partnership Plan is included in the proposed budget, as are increases for long-term disability and life insurance. In addition, the budget includes a planned reduction in the use of reserves for retiree health.
- Purchased services, which total 14% of the education budget, reflect an increase in tuition for outplaced students, contrac-

tual rate increases for transportation, and additional funding for special education professional services. Offsetting these increases is a reduction in utility expense due to improved energy efficiency resulting from the assessment, cleaning, balancing, and programming of the HVAC system in each school.

- The remainder of the education budget (2%) consists of instructional supplies, textbooks, library books, computer equipment and software, custodial and maintenance supplies, and office supplies.

CAPITAL FINANCING

The 2022-2033 Capital Improvement Program (CIP) invests \$331,255,000 in the West Hartford community over the next twelve years. These funds will be invested in Town and School buildings, transportation and infrastructure, parks and recreational projects and capital equipment.

While the CIP is comprised primarily of recurring projects whose purpose is to maintain the infrastructure of the Town and prevent expensive repairs, there are also a few non-recurring projects as noted below.

- Transportation and Circulation:** Sedgwick Road Pavement Rehabilitation Project improves beyond the roadway repaving include catch basin replacements, the installation of buffered bike lanes, enhanced crosswalks, and traffic signal improvements. This project is funded by a \$1,000,000 Grant from the State of Connecticut's Local Transportation Capital Improvement Program. The Flood Mitigation Infrastructure Improvement project is set to enhance the town's drainage system reducing repetitive street and property flooding. The project is intended to start in Year 2. This project is funded through the issuance of bonds, although the Engineering Division is seeking grants to fund the construction of these improvements.
- Education:** The CIP includes \$1,350,000 in Year 1 to address school security improvements. Grants of \$270,000 will offset these expenses. These projects are related to enhancing the security features of main offices by creating controlled entrances for visitors. Year 2 is the first year of a 15-year Elementary School Air Quality Project. Costs are partially offset with grant money. The pandemic has highlighted the need for improvements to our elementary schools that lack modern systems to bring in fresh air and filter out contaminants.
- Town Building Improvements:** In Year 1, \$700,000 is available for the construction of the Animal Shelter. Town building improvements also increased \$360,000 for Years 1, 2, and 3 for Fire and Police departments building renovations. A new project is the acquisition of property in the Elmwood section of Town to be used for the consolidation of all Town services in that neighborhood. This project is funded over two years; \$3M per year for a total project cost of \$6M.

- Government Operations:** The completion in Year 1 of a time and attendance system to operate in conjunction with the MUNIS Payroll module (\$315,000).
- Rolling Stock/Miscellaneous Equipment:** Included in this category are replacement vehicles for Town operations (Assessors, Engineering, Building, and Planning), and Public Safety (Police, Fire). Additionally, Miscellaneous Equipment is also added. Year 1 includes funding for a washer for Fire protective gear, a replacement ECG machine, smokeless exhaust system, and radio upgrade for the Fire Department. New items include the purchase of fire turnout gear (\$208,000 Year 1), and Police body cameras (\$400,000 per year for three years).

The Town utilizes four main financing sources for projects in the CIP: long-term debt (General Obligation Bonds), the Capital and Non-Recurring Expenditure (CNRE) Fund, State and Federal grants, and "other" funds. Projects being financed via other funds include projects at Rockledge program.

**FY 2021 and FY 2022 Town & Schools
Capital Improvements
(In Thousands)**

	Adopted FY 2021	Proposed FY 2022
TRANSPORTATION & CIRCULATION		
Arterial Street Reconstruction	\$ 1,576	\$ 1,623
Fern Street Bridge Replacement	-	4,200
Neighborhood Street Reconstruction	1,724	1,776
North Main Street Road Diet Trial	190	-
Pedestrian and Bicycle Management	424	437
Sedgwick Road Pavement Rehabilitation	-	1,000
Storm Water Management	1,376	2,132
Street Resurfacing	1,502	1,523
Traffic System Management	291	200
Sub-Total	7,083	12,891
EDUCATION		
Asbestos Removal	250	250
Computer Infrastructure	350	-
Exterior School Building Improvements	1,575	1,575
Furniture and Equipment Replacement	175	-
Heating and Ventilation Systems	800	800
Interior School Building Improvements	1,440	1,584
Modular Classroom Removal	50	-
School Security Improvements	2,350	1,350
Site and Athletic Field Improvements	450	450
Stage and Auditorium Renovations	200	200
Sub-Total	7,640	6,209
PARKS & RECREATION		
Kennedy Basketball CDBG	-	250
Kennedy Park Bath House	-	290
Outdoor Pool Improvements	60	-
Park and Playfield Improvements	150	375
Park and Playscape Management	60	-
Rockledge Improvements	-	50
Westmoor Park Improvements	100	50
Sub-Total	370	1,015
TOWN BUILDING IMPROVEMENTS		
Animal Shelter	50	700
Energy Conservation	100	-
Police Shooting Range	50	-
Property Acquisition	-	3,000
Recycling Center Modernization	1,370	-
Town Building Improvements	1,654	1,814
Town Facilities Paving	200	150
Sub-Total	3,424	5,664
GOVERNMENTAL OPERATIONS		
Communications Infrastructure	637	300
Financial Management System	550	315
Revaluation	300	-
Sub-Total	1,487	615
ROLLING STOCK/MISCELLANEOUS EQUIPMENT		
Firefighting Gear/Suit	-	208
Police Body Cameras	-	400
Public Works Rolling Stock	374	376
Miscellaneous Equipment	100	260
Town Vehicles	440	-
Sub-Total	914	1,244
TOTAL	\$ 20,918	\$ 27,638

**SUMMARY BY DEPARTMENT
GENERAL FUND**

EXPENDITURES	ADOPTED FY 2021	PROPOSED FY 2022	PERCENT CHANGE
Town Council	\$ 396,659	\$ 401,281	1.2%
Town Clerk	286,492	279,627	-2.4%
Town Manager	399,050	535,201	34.1%
Corporation Counsel	441,423	442,494	0.2%
Registrar of Voters	274,702	255,123	-7.1%
Assessor's Office	761,255	724,569	-4.8%
Information Technology	1,047,295	1,117,799	6.7%
Financial Services	2,413,207	2,358,303	-2.3%
Human Resources	482,936	486,454	0.7%
Fire	12,654,077	12,754,052	0.8%
Police	16,737,520	16,867,587	0.8%
Community Development	2,575,014	2,265,230	-12.0%
Public Works	11,515,259	12,250,930	6.4%
Plant and Facilities Services	2,063,389	2,249,306	9.0%
Leisure Services & Social Services	2,810,768	3,127,469	11.3%
Library	3,330,015	3,211,110	-3.6%
Education	170,073,528	176,303,925	3.7%
Capital Financing	17,318,952	16,128,560	-6.9%
Non-Departmental	54,665,217	56,861,491	4.0%
Total Expenditures	\$300,246,758	\$308,620,511	2.8%

**GENERAL FUND - TOWN SERVICES
CATEGORIES OF EXPENSE SUMMARY**

	FY 2021 Adopted	FY 2022 Proposed	Percent Change
Wages & Salaries			
Regular Payroll	\$35,542,909	\$35,509,552	-0.1%
Temporary Payroll	2,216,026	2,485,157	12.1%
Overtime	3,688,576	3,669,576	-0.5%
Holiday	954,561	959,233	0.5%
Education Premium Pay	130,610	122,074	-6.5%
Total Wages & Salaries	\$42,532,682	\$42,745,592	0.5%
Operating Expenses			
Office Expense	\$644,535	\$654,285	1.5%
Dues and Travel	292,415	292,807	0.1%
Training	102,240	101,765	-0.5%
Advertising	62,633	61,933	-1.1%
Professional Services	631,537	652,279	3.3%
Contractual Services	3,469,896	3,590,775	3.5%
Solid Waste Disposal	2,317,300	2,734,500	18.0%
Office & Minor Equipment	154,310	162,410	5.2%
Meals	18,500	18,500	0.0%
Uniforms & Laundry	335,473	336,518	0.3%
Education Tuition Reimbursement	37,500	37,500	0.0%
General Contributions	1,047,871	1,101,233	5.1%
Information Technology	1,145,101	1,196,081	4.5%
Utilities	1,033,013	1,211,625	17.3%
MDC	12,260,900	11,872,200	-3.2%
Telecommunications	236,694	238,359	0.7%
Vehicles & Equipment Expense	962,133	1,004,533	4.4%
Operating Expense—Miscellaneous	20,610	39,385	91.1%
Maintenance & Repairs	713,190	717,028	0.5%
Supplies	721,427	748,612	3.8%
Special Events	3,280	1,875	-42.8%
Town Assistance/ADA Expense	317,250	329,685	3.9%
Rentals/Leases	124,647	125,181	0.4%
Library/Electronic Materials	439,115	439,115	0.0%
Total Operating Expenses	\$27,091,570	\$27,668,184	2.1%
Fringe Benefits, Insurance & Miscellaneous			
Social Security	\$1,689,428	\$1,675,079	-0.8%
Pension	18,447,538	19,660,059	6.6%
Risk Management Expense	20,404,596	20,870,089	2.3%
Contingency	769,020	1,598,281	107.8%
Transfers Out	1,919,444	1,970,742	2.7%
Total Miscellaneous	\$43,230,026	\$45,774,250	5.9%
TOTAL TOWN BUDGET	\$112,854,278	\$116,188,026	3.0%
Capital Financing			
Debt Administration	\$90,000	\$90,000	0.0%
Transfer for Debt Service	17,228,952	15,553,560	-9.7%
Transfer To CNRE	-	485,000	100.0%
TOTAL CAPITAL FINANCING	\$17,318,952	\$16,128,560	-6.9%
TOTAL BOARD OF EDUCATION	\$170,073,528	\$176,303,925	3.7%
TOTAL GENERAL FUND	\$300,246,758	\$308,620,511	2.8%

To view the complete Fiscal Year
2022 Proposed Budget, visit
www.westhartfordct.gov.