

Town of West Hartford - Fiscal Year 2022-2023

Budget In Brief

Overview of the Town Manager's Proposed Budget

As we start our recovery from the COVID-19 pandemic, we strive to continue to provide quality services to Town residents, business owners and guests. The proposed budget presented stays on that path as service levels remain unchanged and the property tax increase reflects a level necessary to achieve a balanced budget.

In fiscal year 2022, the Town closed on a Pension Obligation Bond (POB) sale of \$324M that resulted in a fully funded pension liability and also generated future pension savings for the Town. This budget reflects those savings as well as recognizes the creation of a \$26.9M reserve fund to be used exclusively to safeguard against possible future spikes in pension liabilities. The Town also moved most of its workforce to the State of CT Partnership Plan for health benefits.

The current fiscal year budget was adopted at the height of the pandemic, resulting in negative impacts on certain non-tax revenues due to the closure of facilities. As an offset to those lost revenues and in an effort to keep taxes as manageable as possible, \$4.135M of American Rescue Plan Act (ARPA) funds were appropriated as General Fund revenue. This proposed budget does not utilize any ARPA funds as revenue offsets.

This proposed budget also includes a \$400K increase towards Other Post-Employment Benefits (OPEB) liabilities in an effort to gradually improve the OPEB 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 with the exception of the motor vehicle mill rate cap and revenue offset grant. We believe this program may be modified or not be adopted. If it does appear to move forward in the State budget process, amendments to this budget will be proposed during the Town Council budget adoption process.
- Continue to fully fund the Town's total pension liability which consists of the debt service payments on the POB's and the Actuarially Determined Employer Contribution (ADEC).
- Adhere to planned phase in of 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 2023 General Fund budget totals \$317,894,171 and represents an increase of \$9,452,143 or 3.06% from fiscal year 2022. The municipal services portion of the budget totals \$119,409,300; an increase of \$2,166,887 or 1.85%. The education budget totals \$181,328,975, an increase of \$5,772,920 or 3.29%. The capital financing budget for both municipal and education services is \$17,155,896, an increase of \$1,512,336 or 9.67%. In order to finance the budget, an increase in current year property tax revenue of \$12,397,890 or 4.65% 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. However, fiscal year 2023 is a revaluation year which requires the value of all taxable property to be re-assessed.

The 2021 Grand List of taxable and exempt property is finalized effective October 1, 2021 in accordance with Title 12, chapter 203 of the Connecticut General Statutes. The 2021 Grand List reflects updated values based upon the recent Town-wide revaluation and all changes in ownership and valuation for each property class. The total net assessed value of all taxable property prior to Board of Assessment Appeal actions is \$7,177,283,988; representing an increase in the net taxable list of \$781,171,777 or 12.2% above last year's list, a marked increase.

- The Real Property list increased by \$644,835,827 or 11.3%.
- The Personal Property list increased by \$20,401,924 or 10% to \$224,438,924.
- The Motor Vehicle list increased by \$115,934,026 or 24.9%.

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

PUBLIC HEARINGS

March 16, 2022
2:00 PM
Legislative Chambers, Town Hall

◆

April 6, 2022
6:00 PM
Legislative Chambers, Town Hall
(for more information visit-
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of taxable property and increases to the mill rate. As a fully developed community, growth in the Town's taxable property is normally through re-use of existing property. However, as stated earlier, the October 1, 2021 net taxable Grand List reflects significant total growth due to the Town's revaluation of all taxable property. The Grand List totals \$7,177,283,988; an increase of \$781,171,777 or 12.2%. This growth is primarily due to the increase in values of existing properties. This is evident in the Town's housing market which continues to reflect substantial increases in home sales.

With the increase in the Grand List, the value of a mill has increased. A mill is used to determine local property taxes. One mill equals one-thousandth of a dollar. For each mill levied on your property, your taxes will be \$1 per every \$1,000 of assessed value. With the increase in the value of a mill, the amount of mills required to apply to all taxable property decreases which is evident in the reduction of the mill rate from the current adopted 42.42 mills to a proposed 39.83 mills or (6.1%). 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 2022 was consistent with experience in prior years and it is anticipated that the Town will achieve a 99.3% collection rate in the current fiscal year. Over the last ten years, the average collection rate for the Town has been 99.2%. The Proposed 2023 budget maintains the 99.1% collection rate assumption.

INTERGOVERNMENTAL REVENUE

Estimated Intergovernmental Revenue for the proposed fiscal year 2022-2023 budget is detailed below. The Town Manager's proposed budget does not assume a motor vehicle mill rate cap and therefore, no associated offset grant is included in this proposed budget. All other State Aid revenue assumptions are based on the Governor's proposed budget. One significant change regarding Federal Aid, in fiscal year 2022, the Town adopted a budget utilizing

\$4,135,000 in American Rescue Plan Act funds (ARPA). No ARPA funds are included in the Town Manager's Proposed Budget for fiscal year 2023.

CHARGES FOR SERVICES

Building Permits - Estimated building permit revenue is expected to total \$1,900,000 for the proposed fiscal year 2023 budget, exceeding the current year adopted amount by \$300,000. The increase is based on a new project at 920-924 Farmington Avenue, and a number of other significant proposed projects that have not been approved as of this budget submission but are assumed will be at some point this or early next fiscal year. 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 recording of legal documents and conveyance taxes are charged on the transfer of all real estate. The proposed budget reflects conveyance tax revenue of \$1,400,000 based upon the level of activity in the current fiscal year. The fiscal year 2023 proposed budget increases land records fee revenue from \$250,000 to \$275,000 which is consistent with current year projections

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 2023 budget interest income is lower than the 2022 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 15 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 15 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 2023 is budgeted at \$275,000; a decrease of \$155,000 over the fiscal year 2022 adopted budget.

Fund Balance - Fund balance is the amount the Town has accumulated from prior years when revenues exceeded actual expenditures. As of June 30, 2021, the Town's fund balance was \$27.4M.

TOWN SERVICES

Wages & Salaries - Wages and Salaries

total \$46,724,917, an increase of \$3,123,757 or 7.16% from the prior adopted budget. This appropriation represents the wages and salaries associated with all full-time employees, inclusive of paramedic stipends and hazardous material certification stipends. It is important to note that all non-public safety contracts remained unsettled when the FY 2022 budget was adopted. Therefore the settlement wages were budgeted in the Contingency Account; not the Regular Payroll account. The wage settlements reflected four years of retroactive wage settlements which is one of the reasons the year to year comparison is significant. A significant decrease in the Contingency Account will be evident. The budget also includes applicable merit increases for eligible employees and a contract settlement. In addition, regular payroll funds two part-time positions moving to full time, four new positions (Payroll Coordinator, Financial Analyst I, Fleet Mechanic and an Assistant Director Social Services), three positions reinstated (Director of Community Development, Librarian II and a Crew Leader) and three positions are reclassified. A contingency has been established for potential wage settlements for all collective bargaining unit contracts that are currently unsettled. As in fiscal year 2022, two Police Officer positions and associated benefits are funded in the Parking Fund.

The appropriation for temporary/part-time personnel increases \$372,555. The increase is largely due to the new CT minimum wage increases on July 1, 2022 and June 1, 2023, contractual wages and step increases to eligible employees. Temporary payroll increases are also seen in Registrar of Voters for a primary and an election scheduled in 2022 with a possible State-wide redistricting resulting in two additional polling locations (\$25,312), in addition to State law changes in absentee ballots (\$1,285). The Emergency Management Division of the Fire Department includes an increase in part-time staff (\$73,034) resulting from demands of COVID-19 and the new Citizen's Emergency Response Team. Also affecting temporary payroll is in the Community Development department for additional staff during construction season along with an additional part-time Engineering Technician and a part-time Engineering Intern (\$77,791). Facilities Services has a temporary payroll increase (\$65,889) to recognize the new minimum wage amount, contractual wage and step increases and an additional three part-time positions for the Town Hall security check point. Lastly, the Leisure and Social Services department is restoring part-time staff (\$38,203) to the Elmwood Community Center for programs being reinstated where they have been reduced during COVID-19.

The overtime appropriation slightly decreases by \$14,984 keeping overtime at current level.

Operating Expense - Operating expense totals \$28,899,620, an increase of \$1,056,436 or 3.79% from the 2022 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 com-

munities based upon the local property tax levy. The appropriation for fiscal year 2023 increases \$74,000 or .6% from fiscal year 2022. Public Works operating expense increases \$268,446 or 3.5% primarily due to the increased cost for the disposal of recyclable materials (\$58,250) with an added component of direct haul (\$40,000), contractual increases for disposal of municipal solid waste (\$20,100), snow and ice contractual services (\$40,000), vehicle & equipment maintenance (\$35,000). Also included is an estimated CPI for parts and services. Software maintenance costs increase \$161,358 based on contractual requirements and for Microsoft licenses based upon volume of users, the Building department software packages (BlueBeam, VEEAM, AppGEO) and minor increases are seen in various other software maintenance agreements. In fiscal year 2023, the primary increase is attributed to adding Microsoft 365 throughout the Town. Professional Services has increased \$142,420 for services provided by outside consultants and contractual costs such as internal mail, switchboard and copying services. Paramedic communication network operations, provided by North Central Connecticut Emergency Medical Services Council, Inc. remains at the current level. Increases can be seen in the Fire department for the Battalion Chief Assessment Center Test (\$10,000), the Town Clerk's office for transcription services increased due to virtual meetings (\$2,000) and in the Registrar of Voters office for State certification of moderators for the additional polling locations (\$1,200). In addition an additional \$125,000 has been added for Legal/Professional services associated with potential tax appeals. General contributions increase \$67,290 related primarily to the costs associated with public health services provided by the West Hartford-Bloomfield Regional Health District and contributions to non-profit agencies serving West Hartford residents. The Public Works budget for vehicle maintenance increases \$62,300 due to the age of the fleet and the anticipated costs for fuel, parts, supplies and tires. Town-wide utility costs, which are increasing \$117,489, 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 2023 relates to the market price, increased use of HVAC for improved ventilation due to COVID-19, partially offset by savings for natural gas, electricity, and hydrants and a lower amount of accrued Utility Services Fund surplus amortized to offset the cost. 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 decreases \$202,086, or -1.0% in fiscal year 2023. This decrease is due to a combination of adjustments and the addition of a significant number of Town employees to the

Town & School Budget Summary

		FY 2022 Adopted	FY 2023 Proposed	Percent Change
REVENUES				
Current Year Property Taxes	\$	266,811,380	\$ 279,209,270	4.65%
Other Property Taxes		4,440,000	4,665,000	5.07%
Intergovernmental		29,885,704	25,783,244	-13.73%
Charges for Services		5,837,898	6,786,357	16.25%
Miscellaneous		904,300	849,300	-6.08%
Transfers In		562,746	601,000	6.80%
TOTAL REVENUE	\$	308,442,028	\$ 317,894,171	3.06%
EXPENDITURES				
Town	\$	117,242,413	\$ 119,409,300	1.85%
Schools		175,556,055	181,328,975	3.29%
Capital Financing		15,643,560	17,155,896	9.67%
TOTAL EXPENDITURES	\$	308,442,028	\$ 317,894,171	3.06%

State Partnership Plan health insurance. Overall, the Town Health Program expense decreases \$235,432, reflecting the General Fund's portion of the decrease in the contribution for retiree health and a decrease 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 (-\$29,603), self-insured (\$327,026), workers' compensation (\$103,590), and insured (-\$173,899).

Pension Benefits - On June 24, 2021, the Town issued \$324.3M of Pension Obligation Bonds (POB's). The Town's total pension liability for fiscal year 2023 consists of a debt service payment of \$17,661,915 for the POB's and an estimated Actuarially Determined Employer Contribution (ADEC) of \$7,248,000 for a total pension liability of \$24,909,162. This reflects a year over year decrease of \$2,009,162. This total pension liability is apportioned to Town, BOE and Grant program employees who contribute and are members of the pension plan. The Town portion of the total pension liability of approximately 73%.

As of the date of this proposed budget, the final pension valuation as prepared by the Town's Actuaries, was not completed. However, preliminary estimates indicate that the total actuarial liability projected is \$584.1 million and the total actuarial value of assets projected is \$592.6 million for a positive unfunded actuarial liability of \$8.5 million resulting in a funded status of 101.5%. The discount rate assumed is 6.25% with an amortization period of 25 years which is consistent with the bond repayment period.

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 2023 resulting in a Town contribution of \$10,472,000.

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

West Hartford Public Schools – The FY 2023 education budget totals \$181,328,975, an increase of \$5,772,920 or 3.29%.

Salaries, which comprise 66% of the education budget, increase by \$4.28 million. This increase reflects rate adjustments required by collective bargaining agreements, as well as additional regular and special education staff in the current year to meet student needs as the district returned to a fully in-person school model. The budget includes an additional post-secondary teacher, offset by the reduction of eight full-time equivalent positions, primarily due to anticipated enrollment at the high school level.

Employee benefit expense, which represents 18% of the budget, decreases \$0.42 million. Pension costs for non-certified staff decrease \$440,526 based on the Board's share of the actuarially determined employer contribution for the Town Pension plan and a prorated share of the debt service on pension obligation bonds issued by the Town. An estimated 8% increase in medical premiums for the State Partnership Plan is included in the budget, offset by use of a health reserve as a means to contain costs.

Purchased services, which total 14% of the education budget, reflect an increase in tuition for outplaced students, contractual rate increases for transportation, and additional fund-

ing for special education professional services.

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 2023-2034 Capital Improvement Program (CIP) invests \$349,735,000 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: The New Park Avenue Complete Streets Improvement Project utilizes \$3,706,000 of grant funds with \$100,000 of bond funds to rehabilitate and improve New Park Avenue from Oakwood Avenue to New Britain Avenue. This project will improve the attractiveness, safety and mobility for all users by incorporating traffic calming and complete streets elements such as a travel lane reduction from four lanes (two lanes in each direction) to three lanes (one lane in each direction with a center left turn lane). There will be a bike lane in each direction to connect New Britain Avenue, Elmwood, CT Fastrak bus station, the Trout Brook Trail and many destinations along this corridor. In addition, sidewalk areas will be improved with decorative street lighting, sidewalk material enhancements, wayfinding signage and landscaping. Enhanced crosswalks will be incorporated and traffic signals at the Talcott Road and Oakwood Avenue intersection will be replaced and include accessible pedestrian signal equipment with exclusive pedestrian phasing. This project is planned for Year 1 and has a cost of \$3,806,000.

Education: West Hartford High Schools each have 12 tennis courts that accommodate their girls and boys tennis teams for the spring season. Each site is also used annually as part of the State high school championships. In addition, there is extensive use by the community. The new courts would be constructed using tension concrete and include new exterior fencing and nets. The courts would have a 20-year warranty from structural cracking, heaving, and settling and 10 year warranty on the prime coating sports surface from bubbling and peeling. The project is planned for Year 1, and has a cost of \$3,000,000

Town Building Improvements: Over the years there have been concerns about maintaining operations at key facilities during power outages. Funding is provided in Year 1 (\$2,000,000) and Year 2 (\$1,000,000) for the purchase of permanent generators at key Town and School facilities. This is part of an overall emergency preparedness plan. The locations are: Town Hall, Conard and Hall High Schools, Fire Station #1, Bishops Corner

Senior Center & Library and Cornerstone Aquatics Center.

Miscellaneous Equipment: Year 1 of the plan includes \$214,000 for a simulator system that will be used to train Police Officers in the use of force/de-escalation tactics as well as other high liability incident areas. The system also has scenarios specifically meant to train people working with the special needs community as well as school security guards and educators who would benefit from this type of scenario based training. The simulator can also be used for weapons training (taser, shotgun, handgun and rifle) thereby reducing the need for live fire training. In addition, budget savings will also be realized from the reduction in the purchase of ammunition.

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 Golf Course, which are financed through capital projects user fees for golfers, projects at Westmoor Park, which are financed through use of the Westmoor Park fund balance, and projects eligible for funding under the Community Development Block Grant program.

**FY 2022 and FY 2023 Town & Schools
Capital Improvements
(In Thousands)**

	Adopted FY 2022	Proposed FY 2023
TRANSPORTATION & CIRCULATION		
Arterial Street Reconstruction	\$ 1,623	\$ -
Fern Street Bridge Replacement	4,200	-
Neighborhood Street Reconstruction	1,776	-
New Park Ave Complete Streets Improvement	-	3,806
Pedestrian and Bicycle Management	437	833
Sedgwick Road Pavement Rehabilitation	1,000	-
Storm Water Management	2,132	1,000
Street Reconstruction	-	1,667
Street Resurfacing	1,523	2,741
Traffic System Management	200	295
Sub-Total	12,891	10,342
EDUCATION		
Asbestos Removal	250	250
Computer Infrastructure	-	350
Elementary School Air Quality	-	3,093
Exterior School Building Improvements	1,575	1,575
Furniture and Equipment Replacement	-	175
Heating and Ventilation Systems	800	800
High School Tennis Court Replacement	-	3,000
Interior School Building Improvements	1,584	1,928
School Security Improvements	1,350	-
Site and Athletic Field Improvements	450	450
Stage and Auditorium Renovations	200	200
Sub-Total	6,209	11,821
PARKS & RECREATION		
Kennedy Basketball CDBG	250	-
Kennedy Park Bath House	290	-
Kennedy Park Improvements	-	300
Outdoor Pool Improvements	-	50
Park and Playfield Improvements	375	325
Park and Playscape Management	-	75
Rockledge Improvements	50	-
Westmoor Park Improvements	50	100
Sub-Total	1,015	850
TOWN BUILDING IMPROVEMENTS		
Animal Shelter	700	-
Police Shooting Range	-	700
Property Acquisition	3,000	3,000
Town Building Improvements	1,814	2,115
Town Facilities Paving	150	-
Townwide Generators	-	2,000
Sub-Total	5,664	7,815
GOVERNMENTAL OPERATIONS		
Communications Infrastructure	300	600
Financial Management System	315	-
Sub-Total	615	600
ROLLING STOCK/MISCELLANEOUS EQUIPMENT		
EV Charging Station	-	300
Firefighting Gear/Suit	208	-
Grounds Skid Steer Excavators	-	110
Large Area Mowers	-	130
Miscellaneous Equipment	175	-
Police Body Cameras	350	-
Police Scenario Equipment	-	214
Public Works Equipment	-	165
Public Works Rolling Stock	376	600
Town Vehicles	-	35
Sub-Total	1,109	1,554
TOTAL	\$ 27,503	\$ 32,982

**SUMMARY BY DEPARTMENT
GENERAL FUND**

EXPENDITURES	ADOPTED FY 2022	PROPOSED FY 2023	PERCENT CHANGE
Town Council	\$ 401,281	\$ 424,433	5.8%
Town Clerk	279,627	361,398	29.2%
Town Manager	610,390	725,982	18.9%
Corporation Counsel	466,369	495,867	6.3%
Registrar of Voters	255,123	299,350	17.3%
Assessor's Office	766,726	847,338	10.5%
Information Technology	1,117,799	1,259,865	12.7%
Financial Services	2,358,303	2,714,136	15.1%
Human Resources	486,454	531,920	9.3%
Fire	13,254,052	13,599,688	2.6%
Police	16,970,863	17,736,960	4.5%
Community Development	2,285,120	3,034,406	32.8%
Public Works	12,365,930	12,923,927	4.5%
Plant and Facilities Services	2,249,306	2,536,291	12.8%
Leisure Services & Social Services	3,302,469	3,456,258	4.7%
Library	3,211,110	3,584,025	11.6%
Education	175,556,055	181,328,975	3.3%
Capital Financing	15,643,560	17,155,896	9.7%
Non-Departmental	56,861,491	54,877,456	-3.5%
Total Expenditures	\$308,442,028	\$317,894,171	3.1%

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

	FY 2022 Adopted	FY 2023 Proposed	Percent Change
Wages & Salaries			
Regular Payroll	\$35,800,402	\$38,489,542	7.5%
Temporary Payroll	2,548,070	2,920,625	14.6%
Overtime	4,169,576	4,154,592	-0.4%
Holiday	961,038	1,034,524	7.6%
Education Premium Pay	122,074	125,634	2.9%
Total Wages & Salaries	\$43,601,160	\$46,724,917	7.2%
Operating Expenses			
Office Expense	\$654,285	\$680,196	4.0%
Dues and Travel	292,807	316,339	8.0%
Training	101,765	138,815	36.4%
Advertising	61,933	63,702	2.9%
Professional Services	652,279	794,699	21.8%
Contractual Services	3,765,775	4,008,752	6.5%
Solid Waste Disposal	2,734,500	2,700,500	-1.2%
Office & Minor Equipment	162,410	187,920	15.7%
Meals	18,500	18,000	-2.7%
Uniforms & Laundry	336,518	342,448	1.8%
Education Tuition Reimbursement	37,500	37,500	-
General Contributions	1,101,233	1,168,523	6.1%
Information Technology	1,196,081	1,357,439	13.5%
Utilities	1,211,625	1,329,114	9.7%
MDC	11,872,200	11,946,200	0.6%
Telecommunications	238,359	254,659	6.8%
Vehicles & Equipment Expense	1,004,533	1,066,833	6.2%
Operating Expense—Miscellaneous	39,385	45,885	16.5%
Maintenance & Repairs	717,028	756,373	5.5%
Supplies	748,612	773,582	3.3%
Special Events	1,875	4,960	164.5%
Town Assistance/ADA Expense	329,685	337,250	2.3%
Rentals/Leases	125,181	130,816	4.5%
Library/Electronic Materials	439,115	439,115	-
Total Operating Expenses	\$27,843,184	\$28,899,620	3.8%
Fringe Benefits, Insurance & Miscellaneous			
Social Security	\$1,698,898	\$1,916,494	12.8%
Pension	19,660,059	18,220,880	-7.3%
Risk Management Expense	20,870,089	20,668,003	-1.0%
Contingency	1,598,281	960,000	-39.9%
Transfers Out	1,970,742	2,019,386	2.5%
Total Miscellaneous	\$45,798,069	\$43,784,763	-4.4%
TOTAL TOWN BUDGET	\$117,242,413	\$119,409,300	1.8%
Capital Financing			
Debt Administration	\$90,000	\$90,000	-
Transfer for Debt Service	15,553,560	16,040,896	3.1%
Transfer to CNRE	1,025,000	1,025,000	100.0%
TOTAL CAPITAL FINANCING	\$15,643,560	\$17,155,896	9.7%
TOTAL BOARD OF EDUCATION	\$175,556,055	\$181,328,975	3.3%
TOTAL GENERAL FUND	\$308,442,028	\$317,894,171	3.1%

To view the complete Fiscal Year
2023 Proposed Budget, visit
www.westhartfordct.gov.