

Town of West Hartford - Fiscal Year 2023-2024

Budget In Brief

Overview of the Town Manager's Proposed Budget

The Town's annual budget reflects priorities of the Town Council with respect to maintaining a high level of service to the community, mitigating, to the extent possible, tax increases and looking prospectively to the future in hopes that any and all potential contingencies have been properly addressed.

This Proposed budget is designed to maintain the undesignated fund balance level at 9.2% of General Fund expenditures, with an eye towards incrementally increasing that level based on the approval of a revised fund balance policy which will earmark one third of prior year budgetary surplus to the fund. In addition, this Proposed budget recommends to fully fund the pension Actuarially Determined Employer Contribution (ADEC) through a combination of direct funding by all covered funds along with a contribution from the Pension Bond Reserve (POB) Fund. This fund was created in 2021 to absorb any increases in excess of 5% over the prior year ADEC. Due to the unstable economy in 2022, Pension Investment earnings were negatively impacted, therefore this budget includes a contribution from the POB Fund to mitigate the actuarial losses in investment values.

In addition, the Governor and State Legislature continue to focus on local tax reform as part of their biennial budget. As a result, a state-wide uniform mill rate of 32.46 which was established for motor vehicles last year is not changed. Any City/Town who had adopted a mill rate greater than 32.46 for motor vehicles will receive a grant which will offset that loss in revenue. The Town received a grant in the amount of \$5,186,024 in FY 2023 and the Governor proposed a grant of \$5,590,704 which is included in this Proposed budget.

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, this Proposed budget also 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.
- Adhere to planned phase in of ADEC related

to Other Post-Employment Benefits (OPEB) liabilities.

- Explore options for service sharing with other municipalities.
- 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 2024 General Fund budget totals \$330,500,635 and represents an increase of \$13,418,484 or 4.23% from fiscal year 2023. The municipal services portion of the budget totals \$124,323,191; an increase of \$5,207,519 or 4.37%. The education budget totals \$189,941,121, an increase of \$8,754,103 or 4.83%. The capital financing budget for both municipal and education services is \$16,236,323 a reduction of (\$543,138) or -3.24%. In order to finance the budget, an increase in current year property tax revenue of \$5,197,621 or 1.87% 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. Fiscal Year 2024 completes the second year of a two year phase in of the 2021 revaluation.

The 2022 Grand List of taxable and exempt property is finalized effective October 1, 2022 in accordance with Title 12, Chapter 203 of the Connecticut General Statutes. The 2022 Grand List reflects the full implementation of property assessments stemming from the October 1, 2021 town-wide revaluation, 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 \$7,222,946,622 representing an increase in the net taxable list of \$45,662,634 or .6% above last year's list. However, in fiscal year 2022-2023, 75% of the real property value was phased in with the balance of 25% to be phased in in fiscal year 2023-2024. Of the \$241,408,093 increase in the Grand List; \$45,662,634 represents overall grand list growth while the balance of \$195,745,459 represents the remainder of the 25% phase in.

- The Real Property list increased by \$11,518,537 or .2%.
- The Motor Vehicle list increased by \$34,765,182 or 6%.
- The Personal Property list decreased by (\$621,085) or -.3%.

PUBLIC HEARINGS

March 27, 2023

6:00 PM

Legislative Chambers, Town Hall

April 3, 2023

2:00 PM

Legislative Chambers, Town Hall

(for more information visit-

www.westhartfordct.gov)

PROPERTY TAXES

Approximately 86% 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 normally through re-use of existing property. However, as stated earlier, the October 1, 2022 net taxable Grand List reflects significant total growth due to the Town's revaluation of all taxable property. The Grand List totals \$7,222,946,622; an increase of \$241,408,093 or 3.3% over the FY 2023 final 75% phase in Grand List. This growth is primarily due to the completing of the two year revaluation phase in which started in FY 2023 by phasing in 75% and completing in 2024 by phasing in the remaining 25% as well as new growth in developments and investments in residential and commercial properties.

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. This budget will have one mill rate for real and personal property of 40.96 mills; an increase of .28 mills or .69% and 32.46 mills for motor vehicles which was established by the State last year and remains in effect. Based on the mill rate cap for motor vehicles, the Town is expecting to receive an offset grant by the State of \$5,590,704. 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 2023 was consistent with experience in prior years. Over the last ten years, the average collection rate for the Town has been 99.2%. The Proposed 2024 Budget maintains a conservative 99.1% collection rate assumption.

INTERGOVERNMENTAL REVENUE

Estimated Intergovernmental Revenue for the Proposed fiscal year 2023-2024 budget is detailed below. State Aid revenue assumptions are based on the Governor's proposed budget. One significant change regarding State Aid, in fiscal year 2023, the Town adopted a budget utilizing a uniform mill rate for all taxable property. Subsequent to the Town adopting a budget, the State adopted a budget which included a mill rate cap for motor vehicles. Since this was not included in our adopted revenue but in our revised revenue, the amount received (\$5,186,025) does not appear in the FY 2023 Adopted budget. The same grant will appear in the Proposed fiscal year 2024 budget.

CHARGES FOR SERVICES

Building Permits - Estimated building permit revenue is budgeted at \$2,300,000 for the Proposed fiscal year 2024 budget, exceeding the current year adopted amount by \$400,000. The increase is based on a significant number of existing projects or 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 2023 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 fiscal year 2024 Proposed budget reflects conveyance tax revenue of \$1,400,000 based upon the level of activity in the current fiscal year. The fiscal year 2024 Proposed budget decreases land records fee revenue from \$275,000 to \$175,000.

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 2024 interest income budget is much higher than the 2023 adopted budget due to higher interest rates. The Town invests available cash in the State Treasurer's Short-Term Investment Fund (STIF) at current rates between 4.5% and 4.65%. During the Adoption of the fiscal year 2023 budget, STIF rates were ranging from 10 to 15 basis points, which is why there is such a significant increase in the Proposed budget revenue estimate for fiscal year 2024.

Fund Balance - Fund balance is the amount the Town has accumulated from prior years when revenues exceeded actual expenditures. As of June 30, 2022, the Town's fund balance increased from the prior year ratio of 9.1% to 9.2% for a total of \$28.7M.

TOWN SERVICES

Wages & Salaries - Wages and Salaries total \$48,907,749, an increase of \$2,346,424 or 5.0% from the prior adopted budget. This appropriation represents the wages and sala-

ries associated with all full-time employees, inclusive of paramedic stipends and hazardous material certification stipends. It is important to note that most non-public safety contracts remain unsettled (except Streets), however applicable merit increases for eligible employees are included. A contingency has been established for potential wage settlements for all the unsettled collective bargaining unit contracts and are not recorded in the regular payroll account. The budget also includes wage settlements for the Police, Fire and the Street contracts. In addition, the settled Fire contract also included a wage equalization. During fiscal year 2023, two new positions (Senior Building Inspector and Senior Planner) were approved in the Community Development department. The Assistant Director of Social Services, funded for half of fiscal year 2023, is funded for a full year in 2024. These positions and three (3) new full-time positions (Human Resources Specialist, Street Maintainer I and a Grounds Maintainer) are included in regular payroll. The Street Maintainer I and the Grounds Maintainer wages and benefits costs are offset by reductions in contractual services and part time payroll. With anticipated significant increases in contractual services, a determination was made that it is more economical and efficient to have full time employees rather than contract out certain segments of their responsibilities. In fiscal year 2024, there are three (3) new public safety positions and associated benefits authorized and funded by the American Rescue Plan Act (ARPA) funds. These positions are two (2) Police Officers and one (1) Fire Inspector. In addition, ARPA funding is provided for one existing previously unfunded Librarian II position along with associated benefits.

The appropriation for part-time personnel increases \$112,142 or 3.9%. The increase is largely due to the increase in CT minimum wage amount on June 1, 2023, contractual wages and step increases for eligible employees. In addition, an increase can be found in the Leisure and Social Services department due to restoring part-time staff and programming to pre-COVID levels along with adding staff for the summer and school programs.

The overtime appropriation slightly increases by \$92,142 with increases in Police, Fire, and Leisure & Social Services.

Operating Expense - Operating expense totals \$29,975,814, an increase of \$1,218,444 or 4.2% from the 2023 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 2024 increases \$159,865 or 1.3% from fiscal year 2023. Operating expenses encompasses a variety of items from office expenses to professional services, utilities and information technology for all Town departments. Office expenses increased by \$53,665 primarily due to supply increases, voter canvassing (\$9,150), employee recognition expenses (\$6,500), and additional supplies required for the 80 additional Citizens Emergency Re-

sponse Team (CERT) members in the Emergency Management division of the Fire Department. Increases are included in the Police department training division (\$7,500), K-9 expenses (\$6,800), and a rental car program for the Detective Bureau (\$15,240) along with community outreach supplies (\$4,000). Dues and travel increase by \$6,299 in the Revenue Collection office and the Fire Department for additional registrations for new employees. In addition, Public Works contractual services increased for curbside services related to trash pick-up (\$125,600) and the continuance of a bi-weekly recycling collection program (\$102,800). The Town's refuse disposal contract is calculated based upon the contractual rate increase (\$97.60 per ton @ 19,000 tons) along with a contract for collection and transportation of residential and municipal/Board of Education waste carts and large containers, schools food waste diversion. The increase directly relates to the recycle processing fee (\$30,000) and the increase to yard waste (\$29,000). Further increases include strategic planning for the Social Services division of the Leisure Services & Social Services department (\$15,000).

Office and minor equipment are also included in the operating expense category which is allocated primarily for the Fire, Police, and Public Works Departments. An increase in this account is related to the radio maintenance contract and repairs (\$51,043), less lethal equipment (\$7,440) along with X-Xs lasers and portion of aviation unit for the Police department (\$5,052), and replacement of recycle barrels (\$25,000) and tree crew communications (\$3,935) for the Public Works department. Additional increases are identified in the Fire department with a weather alert subscription (\$10,000), drone sense subscription (\$12,300), and software and iPad replacement (\$14,000). An increase of \$121,885 is primarily related to winter storm equipment, pool maintenance repair and supplies, engineering survey equipment, along with license plate reader and training software in the Police department. In addition \$100,000 is proposed for Legal/Professional services associated with potential tax appeals. General contributions increase \$89,371 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. Town-wide utility costs, which are increasing \$136,505, 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. An increase in the appropriation relates to the market price increase, partially offset by savings for natural gas, electricity, and hydrants and a use of \$398,044 in fund balance. Finally, due to the mild winter and the abundance of material to treat streets, snow removal supplies were reduced by \$78,650.

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

Town & School Budget Summary

		FY 2023 Adopted		FY 2024 Proposed	Percent Change
REVENUES					
Current Year Property Taxes	\$	278,397,250	\$	283,594,871	1.87%
Other Property Taxes		4,665,000		4,535,350	-2.78%
Intergovernmental		25,783,244		32,326,061	25.38%
Charges for Services		6,786,357		7,111,153	4.79%
Miscellaneous		849,300		2,332,200	174.60%
Transfers In		601,000		601,000	-
TOTAL REVENUE	\$	317,082,151	\$	330,500,635	4.23%
EXPENDITURES					
Town	\$	119,115,672	\$	124,323,191	4.37%
Schools		181,187,018		189,941,121	4.83%
Capital Financing		16,779,461		16,236,323	-3.24%
TOTAL EXPENDITURES	\$	317,082,151	\$	330,500,635	4.23%

the BOE, Town and other funds.

The Town's General Fund risk management expense increases \$1,730,595 or 8.4% in fiscal year 2024. Town Health Program expense increases \$924,099 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. In addition, there has been a substantial increase in insurance premiums on renewals on a number of policies (i.e., property, excess auto, general liability, cyber liability, public official, special events). The other risk programs are experiencing variances due to claim trends and amortization of accumulated surplus/deficit in each program, as detailed in the Human Resources departmental section.

Pension Benefits - On June 24, 2021, the Town issued \$324.3M of Pension Obligation Bonds (POB's). The fiscal year 2024 contribution to the Pension Fund reflects the Town's total Pension Liability which consists of the Debt Service on the Pension Obligation Bonds of \$17,657,415, the actuarially determined employer contribution (ADEC) of \$9,524,865 and the Pension Reserve Fund Contribution of \$2,134,953 which, when combined, equal the total Town Pension liability of \$27,182,280. This reflects an increase of \$2,492,365 over the fiscal year 2023 adopted budget, as discussed more fully in the Human Resources departmental section. This contribution is split amongst the budgets of the Town, Board of Education, and other funds. The impact on the General Fund is an increase of \$303,258.

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, 2021, is \$242,528,208. 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 2024

resulting in a Town contribution of \$10,872,000.

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 2024 education budget totals \$189,941,121, an increase of \$8,754,103 or 4.83%.

Salaries, which comprise 64% of the budget, increase \$2,974,106, or 2.5%. This increase reflects rate adjustments required by collective bargaining agreements, as well as current staffing for regular and special education needs. However, this budget proposes a net reduction of 33.25 positions from current level staffing. While new certified special education positions are included to meet student needs, they are offset by reductions achieved through lower anticipated enrollment, scheduling and program efficiencies, administrative and support staff adjustments, and additional use of grant funds.

Employee benefit expense, which represents 18% of the budget, are increasing by 8.0%. Pension costs for non-certified staff reflect a slight increase of \$71,099 based upon 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. In addition, social security costs increase consistent with wages and changes to the social security base wage rate.

Transportation, Tuition, and Utilities reflect an increase of 12.2%. Pupil transportation increases \$621,800 due to contractual bus rate

increases and additional need for transportation services. Tuition reflects a net increase of \$991,149 based upon the number of students placed outside of district to meet their educational needs and an increase in tuition rates, offset by an increase in the State reimbursement rate for excess costs. Also included in the budget are significant increases in utilities, driven by higher anticipated rates and consistent usage.

The remainder of the district's costs consist of items such as instructional supplies, professional services, copiers, textbooks, technology, maintenance and custodial supplies, rent, and general insurance. The increase for 2023-24 relates primarily to increased professional and contractual services as well as higher general liability insurance costs.

CAPITAL FINANCING

The 2024-2035 Capital Improvement Program (CIP) invests \$405,198,000 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: LaSalle Road Reconstruction Project applies \$2,200,000 of grant funds to improvements from Farmington Avenue to Ellsworth Road including the intersections at Arapahoe Road and Ellsworth Road. Program elements include sidewalk expansions, replacement of sidewalk surfaces, replacement of street trees and tree wells, sidewalk furniture, low impact development drainage improvements, traffic calming improvements, roadway repaving, and new pavement markings.

Education: Wolcott Elementary School's main office is located internally in the building, limiting the ability of staff to safely allow visitors into the school. This project would create a small addition at the front of the building for the main office. This configuration would address the safety concern that currently exists, in addition it would allow for renovation of the existing main office into several small group learning rooms to address the need for additional services. The project has a duration of two years, planned to start in Year 1, and has a total cost of \$3,000,000.

Town Building Improvements: installation of a fuel facility will benefit the Town by saving on the retail and operational costs associated with the day to day operations of the Public Works fleet and by providing an emergency fuel source during natural disasters or catastrophic events. The funding (Year 1 \$1,000,000) for this project will be used to install two 10,000 gallon concrete above-ground fuel storage tanks with secondary containment and vehicle impact and projectile resistance at the Public Works facility. The tanks would have self-mounted fuel dispensers and have an autonomous fuel control and

accounting system with a canopy.

Miscellaneous Equipment: Year 1 of the plan includes \$180,000 for a Work Order Management System. This system is critical for the ability to capture and track the progress of all issues assigned to Public Works, record actions taken, provide operational metrics, and report to management by area of responsibility. In addition, it provides proactive information for the servicing of fleet vehicles, helping to minimize reactive maintenance, and capturing parts used and their associated costs for all equipment repaired.

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.

**SUMMARY BY DEPARTMENT
GENERAL FUND**

EXPENDITURES	ADOPTED FY 2023	PROPOSED FY 2024	PERCENT CHANGE
Town Council	\$ 424,433	\$ 413,362	-2.6%
Town Clerk	361,398	368,612	2.0%
Town Manager	725,982	785,338	8.2%
Corporation Counsel	495,867	514,261	3.7%
Registrar of Voters	299,350	313,791	4.8%
Assessor's Office	871,753	889,105	2.0%
Information Technology	1,259,865	1,342,287	6.5%
Financial Services	2,672,526	2,727,317	2.1%
Human Resources	529,920	566,160	6.8%
Fire	13,647,079	14,544,151	6.6%
Police	17,736,960	18,396,960	3.7%
Community Development	2,877,957	3,172,936	10.2%
Public Works	12,883,927	13,523,585	5.0%
Plant and Facilities Services	2,536,291	2,654,040	4.6%
Leisure Services & Social Services	3,395,877	3,829,514	12.8%
Library	3,491,934	3,521,475	0.8%
Education	181,187,018	189,941,121	4.8%
Capital Financing	16,779,461	16,236,323	-3.2%
Non-Departmental	54,904,553	56,760,297	3.4%
Total Expenditures	\$317,082,151	\$330,500,635	4.2%

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

**FY 2023 and FY 2024 Town & Schools
Capital Improvements
(In Thousands)**

	Adopted FY 2023	Proposed FY 2024
TRANSPORTATION & CIRCULATION		
New Park Ave Complete Streets Improvement	\$ 3,806	\$ -
Park, LaSalle, Sedgwick Road Rehab/Reconst	-	4,950
Pedestrian and Bicycle Management	833	1,108
Storm Water Management/Flood Mitigation	1,000	2,812
Street Reconstruction/Resurfacing	4,408	4,525
Traffic System Management	295	848
Sub-Total	10,342	14,243
EDUCATION		
Computer Infrastructure	350	100
Elementary School Air Quality/Heating Ventilating	3,893	5,522
Exterior/Interior School Building Improvements	3,753	4,175
Furniture and Equipment Replacement	175	50
High School Tennis Courts Replacement	3,000	-
Site and Athletic Field Improvements	450	500
Stage and Auditorium Renovations	200	200
Wolcott Security Improvements	-	500
Sub-Total	11,821	11,047
PARKS & RECREATION		
Kennedy Park and Playscape Improvements	300	600
Outdoor Pool Improvements	50	50
Park Playfield Playscape Improvements	400	450
Rockledge Golf Club—Driving Range Renovation/ Improvements	-	750
Westmoor Park Improvements	100	150
Sub-Total	850	2,000
TOWN BUILDING IMPROVEMENTS		
Fire Training Tower	-	750
Fueling Facility	-	1,000
Police Shooting Range	700	-
Property Acquisition	3,000	-
Town Building Improvements	2,115	2,118
Town Facilities Paving	-	150
Townwide Generators	2,000	1,000
Sub-Total	7,815	5,018
GOVERNMENTAL OPERATIONS		
Communications Infrastructure	600	611
Document Digitization Project	-	250
Sub-Total	600	861
ROLLING STOCK/MISCELLANEOUS EQUIPMENT		
EV Charging Station	300	-
Fire Apparatus/Equipment/Fleet	-	2,180
Heavy Equipment	240	220
Police Vehicles/Scenario Equip/Misc. Equip.	214	257
Public Works Rolling Stock/Town Vehicles	800	746
Public Works Work Order Mgt System	-	180
Sub-Total	1,554	3,583
TOTAL	\$ 32,982	\$ 36,752

	FY 2023 Adopted	FY 2024 Proposed	Percent Change
Wages & Salaries			
Regular Payroll	\$38,317,129	\$40,286,916	5.1%
Temporary Payroll	2,882,732	2,994,874	3.9%
Overtime	4,159,592	4,251,734	2.2%
Holiday	1,076,238	1,254,131	16.5%
Education Premium Pay	125,634	120,094	-4.4%
Total Wages & Salaries	\$46,561,325	\$48,907,749	5.0%
Operating Expenses			
Office Expense	\$680,196	\$733,861	7.9%
Dues and Travel	314,339	320,638	2.0%
Training	138,815	139,615	0.6%
Advertising	63,702	55,350	-13.1%
Professional Services	794,699	770,222	-3.1%
Contractual Services	3,868,752	4,115,556	6.4%
Solid Waste Disposal	2,700,500	2,759,500	2.2%
Office & Minor Equipment	187,920	286,502	52.5%
Meals	18,000	19,000	5.6%
Uniforms & Laundry	342,448	363,723	6.2%
Education Tuition Reimbursement	37,500	55,000	46.7%
General Contributions	1,168,523	1,264,246	8.2%
Information Technology	1,357,439	1,424,788	5.0%
Utilities	1,329,114	1,465,619	10.3%
MDC	11,946,200	12,106,065	1.3%
Telecommunications	254,659	298,665	17.3%
Vehicles & Equipment Expense	1,066,583	1,172,733	10.0%
Operating Expense—Miscellaneous	45,885	51,385	12.0%
Maintenance & Repairs	756,373	878,258	16.1%
Supplies	773,582	741,357	-4.2%
Special Events	4,960	5,110	3.0%
Town Assistance/ADA Expense	337,250	360,000	6.7%
Rentals/Leases	130,816	149,506	14.3%
Library/Electronic Materials	439,115	439,115	0.0%
Total Operating Expenses	\$28,757,370	\$29,975,814	4.2%
Fringe Benefits, Insurance & Miscellaneous			
Social Security	\$1,901,611	\$1,961,658	3.2%
Pension	18,187,977	18,491,235	1.7%
Risk Management Expense	20,628,003	22,358,598	8.4%
Contingency	960,000	500,000	-47.9%
Transfers Out	2,119,386	2,128,137	0.4%
Total Miscellaneous	\$43,796,977	\$45,439,628	3.8%
TOTAL TOWN BUDGET	\$119,115,672	\$124,323,191	4.4%
Capital Financing			
Debt Administration	\$90,000	\$90,000	0.0%
Transfer for Debt Service	16,040,896	16,146,323	0.7%
Transfer to CNRE	648,565	-	-100.0%
TOTAL CAPITAL FINANCING	\$16,779,461	\$16,236,323	-3.2%
TOTAL BOARD OF EDUCATION	\$181,187,018	\$189,941,121	4.8%
TOTAL GENERAL FUND	\$317,082,151	\$330,500,635	4.2%

To view the complete Fiscal Year
2024 Proposed Budget, visit
www.westhartfordct.gov.