

Town of West Hartford - Fiscal Year 2024-2025

Budget In Brief

Overview of the Town Council's Adopted 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 adopted budget is designed to maintain the undesignated fund balance level at 9.9% of General Fund expenditures, with an eye towards incrementally increasing that level based on the recently amended fund balance policy which will earmark one third of prior year budgetary surplus to the fund. In addition, this adopted budget fully funds 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 8% over the prior year ADEC.

The state-wide uniform mill rate of 32.46 which was established for motor vehicles is not changed. Any City/Town who had proposed 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 \$5,590,704 in FY 2024 and the Governor proposed a grant of \$5,874,518 which is included in this adopted budget.

This adopted 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 adopted 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 adopted 2025 General Fund budget totals \$347,539,081 and represents an increase of \$16,348,417 or 4.94% from fiscal year 2024. The municipal services portion of the budget totals \$130,490,315; an increase of \$5,727,095 or 4.59%. The education budget totals \$200,803,856, an increase of \$10,612,735 or 5.58%. The capital financing budget for both municipal and education services is \$16,244,910 an increase of \$8,587 or .05%. In order to finance the budget, an increase in current year property tax revenue of \$10,939,783 or 3.86% 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, 2023 Grand List totals \$7,228,588,979, an increase of \$5,642,357 or .08%. This growth equates to approximately \$239,913 in property tax revenue. In order to generate the remaining property tax required, a mill rate of 42.35 is required.

PROPERTY TAXES

Approximately 85% 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.

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 42.35 mills; an increase of 1.43 mills or 3.49% 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 \$5,874,518. 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 2024 was consistent with experience in prior years. Over the last ten years, the average collection rate for the Town has been 99.3%. The adopted 2025 budget maintains a conservative 99.1% collection rate assumption.

INTERGOVERNMENTAL REVENUE

Estimated Intergovernmental Revenue for the adopted 2024-2025 fiscal year is budgeted at \$36,454,432, an increase of \$4,123,006 or 12.75%. State Aid revenue assumptions are based on the governor's proposed budget. One significant change regarding State Aid in fiscal year 2025 is the significant increase in the proposed Education Cost Sharing Grant of \$2,060,273.

CHARGES FOR SERVICES

Building Permits - Estimated building permit revenue is budgeted at \$2,350,000 for the adopted fiscal year 2025 budget. The building permit fee is calculated on the value of new construction or building improvements. The fiscal year 2024 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 2025 adopted budget reflects conveyance tax revenue of \$1,400,000 based upon the level of activity in the current fiscal year. The fiscal year 2025 adopted budget increases

land records fee revenue from \$175,000 to \$185,000.

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 adopted fiscal year 2025 interest income increases \$750,000 as interest rates remain favorable due to the Federal Government raising the prime interest rate a number of times during the fiscal year. The Town invests available cash in the State Treasurer's Short-Term Investment Fund (STIF) at current rates between 5.11% and 5.45%.

Fund Balance - Fund balance is the amount the Town has accumulated from prior years when revenues exceeded actual expenditures. As of June 30, 2023, the Town's fund balance increased from the prior year ratio of 9.2% to 9.9% for a total of \$32,195,879.

TOWN SERVICES

Wages & Salaries - Wages and Salaries total \$50,987,992, an increase of \$1,743,501 or 3.54% 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. All Town union contracts expired June 30, 2021 with the exception of Police and Streets bargaining units (expiring June 30, 2024) and Fire and Grounds bargaining units (expiring June 30, 2025), however applicable merit increases for eligible employees are included. A contingency has been established for potential wage settlements for all unsettled collective bargaining unit contracts and are not included in the regular payroll account. During fiscal year 2024, two new General Fund positions were approved: Building Inspector and a Civil Engineer II, both in the Department of Community Development.

The appropriation for part-time personnel increases \$264,656 or 8.8%. The increase is largely due to the increase in CT minimum wage amount on January 1, 2024, contractual wages and step increases for eligible employees. Increases can be found in the Leisure and Social Services department due to part-time staff for programming and staff for the summer and school programs. In addition, increases can be found in the Registrar of Voters and the Town Clerk budgets due to additional part-time staff necessary due to the early voting statutory requirement as well as the Federal election in fiscal year 2025.

The overtime appropriation slightly increases by \$59,177 with increases in Police and Fire departments.

Operating Expense - Operating expense totals \$31,054,505, an increase of \$1,071,541 or 3.57% from the 2024 adopted budget. Operating expense encompasses a variety of items from administrative expenses, office expense (including postage), printing expense, dues, memberships, registrations and subscriptions, mileage, training, consulting and legal

services, other professional services, minor equipment, uniforms and safety shoes, contractual services, software expenses and outside agencies. In addition, utilities and supplies for all Town departments are included.

Administrative expenses increase by \$31,621 primarily due to tasers and batteries (\$20,000) for the Police department along with an increase to the library operating expenses which represent a copy charge that was originally recorded in the Library Fund transferring to the General Fund with offsetting revenue.

Office expense, postage, printing expense, dues, memberships, registrations, subscriptions, mileage and training increase \$41,119. The primary increases are related to early voting statutory requirements (\$9,600), contracted classes for loss of training tower in the Fire Department (\$15,337). In addition, in the Police Department an increase for Direct Action Resource Training (DARC) (\$15,000).

Consulting and legal services along with other professional services increase \$146,520. Primarily the increases are for services provided by labor attorneys (\$15,000), consultants (\$64,245), recruitment costs (\$10,000) and our public accounting firm (\$16,000) and annual physicals for firefighters which follow a national standard promulgated by National Fire Protection Association (NFPA 1582) for approximately 92 employees (\$41,275).

Minor equipment, uniforms and safety shoes have increased \$128,452 primarily due to an upgrade to the radio maintenance contract (\$87,695), striping and painting markings on town roads (\$8,700), shoes and safety equipment (\$16,450) along with various minor equipment throughout all town departments (\$15,607).

Contractual services reflect a net increase of \$227,593 primarily due to increased costs for the Town's curbside services related to trash pick-up and the continuance of a bi-weekly recycling collection program (\$134,313). Other contractual services that increase include miscellaneous contractual services in Public Works for streets, fleet and grounds (\$71,392) in addition to contractual services in Corporation Counsel, Revenue Collection, Facilities and Leisure Services (\$21,888).

Software expenses and outside agencies increase \$129,366 primarily related to the West Hartford/Bloomfield Regional Health District (WHBHD) (\$71,649) and software increases and decreases in various Town departments (\$57,717).

Utility costs show a slight increase of \$7,063. Variances are included in all Town departments offset by a payment to the MDC, the quasi-governmental agency responsible for sewage treatment and disposal, is based upon the agency's adopted budget and appropriated to the member communities based upon the local property tax levy. The appropriation for fiscal year 2025 decreases (\$38,523) or -0.3% from fiscal year 2024.

Supplies for all Town departments increase \$359,807 primarily due to vehicle and equip-

ment supplies (\$146,347), a radio system update for Public Safety (\$90,000), and license plate recognition camera system (Flock Safety) for the Police Department (\$65,050). In addition, there are increases for EMS supplies (\$10,000), staff events (\$7,000), Library electronic media books (\$14,600) and Leisure program supplies (\$10,850). Also included in this category are sidewalk maintenance, street-light maintenance, signal and traffic light maintenance and hardware/equipment maintenance (\$15,460).

Fringe Benefits, Insurance & Miscellaneous - Fringe Benefits, Insurance & Miscellaneous total \$48,447,818, an increase of \$2,912,053 or 6.4% from the adopted 2024 budget. This appropriation represents risk management expenses such as the cost of employee health benefits, insurance, self-insurance and workers' compensation programs. This also includes pension benefits, transfers to other funds, social security and contingencies for tentative wage settlements on open union contracts.

The Town's General Fund risk management expense increases \$302,297 or 1.3% in fiscal year 2025. To mitigate the impact of rising retiree health and active employee health care costs in the Town Health program, the use of \$1,540,000 in reserved retained earnings is necessary to minimize contributions to the Risk Fund. This results in a minimal increase of \$226,049 or 1.1% in fiscal year 2025. In addition, there have been increases 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.

On June 24, 2021, the Town issued \$324.3M of Pension Obligation Bonds (POB's). The fiscal year 2025 contribution to the Pension Fund reflects the Town's total Pension Liability which consists of the Debt Service on the Pension Obligation Bonds of \$17,658,777 and the actuarially determined employer contribution (ADEC) of \$9,171,477 which when combined equal the total Town Pension liability of \$26,830,254. This reflects a decrease of \$352,026 over the fiscal year 2024 adopted budget, as discussed more fully in the Human Resources departmental section. Although there is an overall decrease in the Town's pension liability, the impact to the Town's portion of the General Fund contribution represents an increase of \$927,310, as there is an actuarial percentage shift in the cost between the Town and Board of Education.

The ADEC represents contributions from the Town, Board of Education and covered non-general fund programs that have employees that fall under the Town's Pension umbrella. The \$9,171,477 is comprised of Town, BOE and other covered programs contributions of \$7,981,105 and a contribution from the Pension Bond Reserve Fund of \$1,190,372.

In addition to pension benefits, the Town pro-

Town & School Budget Summary

		FY 2024 Adopted		FY 2025 Adopted	Percent Change
REVENUES					
Current Year Property Taxes	\$	283,585,319	\$	294,525,102	3.86%
Other Property Taxes		4,535,350		4,435,350	-2.20%
Intergovernmental		32,331,426		36,454,432	12.75%
Charges for Services		7,194,185		7,441,948	3.44%
Miscellaneous		2,832,200		3,966,850	40.06%
Transfers In		712,184		715,399	0.45%
TOTAL REVENUE	\$	331,190,664	\$	347,539,081	4.94%
EXPENDITURES					
Town	\$	124,763,220	\$	130,490,315	4.59%
Schools		190,191,121		200,803,856	5.58%
Capital Financing		16,236,323		16,244,910	0.05%
TOTAL EXPENDITURES	\$	331,190,664	\$	347,539,081	4.94%

vides 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 2025 resulting in a Town contribution of \$11,272,000.

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.

A contingency of \$2,012,227 is appropriated, one for unsettled labor agreements that have already expired and two for contracts (Police and Streets) that will expire at the end of fiscal year 2024.

EDUCATION

West Hartford Public Schools – The FY 2024-2025 education budget totals \$200,803,856, an increase of \$10,612,735 or 5.58%.

Salaries, which comprise 64% of the budget, increase \$6,986,946, or 5.7%. This increase reflects rate adjustments required by collective bargaining agreements, as well as current staffing for regular and special education services. Staffing of pupil services support specialists and paraprofessionals exceeds budget in the current year to meet increased student needs. The 2024-25 budget reflects a net reduction of 6.6 positions from current staffing. While new certified special education posi-

tions are proposed to meet student needs, they are offset by reductions achieved through enrollment changes, scheduling and program efficiencies, and administrative and support staff adjustments.

Employee benefit expense, which represents 18% of the budget, increases 4.2%. Pension costs for non-certified staff reflect a reduction of \$520,259 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. The appropriation for health insurance increases based upon an estimated increase in medical premiums for the State Partnership Plan and current staffing, offset by use of the retiree health reserve. In addition, social security costs increase consistent with staffing and wages.

Transportation, Tuition, and Utilities reflect an increase of 7.9%. Pupil transportation increases \$227,424 due to contractual rate increases. Tuition reflects an increase of \$1,655,622 based upon the number of students placed out of district to meet their educational needs, an increase in tuition rates, and the continued underfunding of the State reimbursement for excess costs. Overall, the appropriation for utilities reflects a reduction of \$188,357 due to moderated rate adjustments 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 of \$464,025 relates primarily to an increase in workers' compensation and general liability insurance.

The Education budget maintains class size guidelines, instructional coaches at the middle schools, and a broad array of courses to challenge students and prepare them for college and career. In addition, it preserves counseling and student supports, programs and services to meet the distinctive needs of all learners, and a strong commitment to the arts.

CAPITAL FINANCING

The 2025-2036 Capital Improvement Program (CIP) invests \$526,027,000 in the West Hart-

ford 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: Farmington Ave Reconstruction Project applies \$5,500,000 of ARPA funds to provide Complete Streets improvements on Farmington Avenue from Walden Street to Main Street including the intersections at Walden Road, LaSalle Road, and the Municipal Parking Lot Driveway. 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.

Parks and Recreation: Rockledge Irrigation, originally installed in 1981, is set to be replaced. The irrigation system is important to maintain quality golf; all greens, tees and most fairways are irrigated. Components include the irrigation ponds (fed by wells); a pump station, water distribution pipes, control valves, control lines (with controllers) and sprinkler heads. Irrigation complements fertilizer and Integrated Pest Management, allowing for judicious use and increased use of organic treatments. It also helps control algae and heat stress. The project has a duration of one year, planned to start in Year 1, and has a total cost of \$2,400,000.

Town Building Improvements: Included in this capital plan is the construction of a new Elmwood Community Center to be located at 100 Mayflower Street. In FY 2024, after this budget is adopted, the Town Council will consider an appropriation of \$3,000,000 in ARPA funds to develop plans and specifications for the new building. In Year 2 of this plan \$5,000,000 in bond funds is proposed to hire a construction management firm who will oversee the construction, owner's representative, commissioning agent and other professional/consulting services related to construction of the building. Year 3 of this plan includes \$55,000,000 in bond funds for the actual construction of the building.

Miscellaneous Equipment: Year 1 of the plan includes \$115,000 for a Street Brine System. Public Works during winter months is responsible for the clearing and safe utilization of all parks and BOE parking as well as over 220 miles of roads within the town of West Hartford. The application of ClearLane, a road treatment material, is needed to assure there is no icing, preventing the potential for student or resident harm. The use of a brine system for the application of deicing materials to town roads, center sidewalks and school areas allow more precise application of materials, reducing waste and being environmentally friendly.

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 (excluding the irrigation and retaining wall projects), 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 2024 and FY 2025 Town & Schools
Capital Improvements
(In Thousands)**

	Adopted FY 2024	Adopted FY 2025
TRANSPORTATION & CIRCULATION		
Farmington Avenue Reconstruction	\$ -	\$ 5,500
Fern Street Bridge Replacement/Trout Brook Trail/ Infrastructure Improvements	-	9,034
LaSalle Road Reconstruction	2,200	1,900
Park, Sedgwick Road Rehabilitation/Reconstruction	2,750	-
Pedestrian and Bicycle Management	1,108	684
Storm Water Management/Flood Mitigation	2,812	5,733
Street Reconstruction/Resurfacing	4,525	5,396
Traffic System Management	848	250
Vision Zero	-	500
Sub-Total	14,243	28,997
EDUCATION		
Computer Infrastructure	100	200
Elementary School Air Quality/Heating Ventilating	5,522	6,440
Exterior/Interior School Building Improvements	4,175	4,325
Furniture and Equipment Replacement	50	100
Site and Athletic Field Improvements	500	550
Stage and Auditorium Renovations	200	200
Wolcott Security Improvements	500	2,500
Sub-Total	11,047	14,315
PARKS & RECREATION		
Eisenhower Pool and Bathhouse Replacement	-	2,000
Kennedy Park and Playscape Improvements	600	-
Outdoor Pool Improvements	50	25
Park Playfield Playscape Improvements	450	480
Rockledge Golf Club—Driving Range Renovation/ Improvements	750	-
Rockledge Irrigation, Water Pipe Replacement/ Retaining Wall Maintenance	-	2,825
Westmoor Park Improvements	150	-
Sub-Total	2,000	5,330
TOWN BUILDING IMPROVEMENTS		
Energy Conservation	-	100
Fire Training Tower	750	250
Fueling Facility	1,000	-
Isham and Memorial Garage Restoration	-	750
Materials Solution Center Modernization	-	1,750
Town Building Improvements	2,118	1,612
Town Facilities Paving	150	-
Townwide Generators	1,000	-
Various Police Department Improvements	-	1,200
Sub-Total	5,018	5,662
GOVERNMENTAL OPERATIONS		
Communications Infrastructure	611	495
Document Digitization Project	250	250
Time & Attendance System	-	250
Sub-Total	861	995
ROLLING STOCK/MISCELLANEOUS EQUIPMENT		
Fire Apparatus/Equipment/Fleet	2,180	700
Heavy Equipment	220	-
Police Vehicles/PC & Related Equip./Misc. Equip.	257	551
Public Works Rolling Stock/Town Vehicles	746	1,212
Public Works Work Order Mgt System	180	-
Street Brine System	-	115
Sub-Total	3,583	2,578
TOTAL	\$ 36,752	\$ 57,877

**SUMMARY BY DEPARTMENT
GENERAL FUND**

EXPENDITURES	ADOPTED FY 2024	ADOPTED FY 2025	PERCENT CHANGE
Town Council	\$ 420,512	\$ 450,839	7.2%
Town Clerk	368,612	414,544	12.5%
Town Manager	785,338	911,047	16.0%
Corporation Counsel	514,261	545,567	6.1%
Registrar of Voters	313,791	365,506	16.5%
Assessor's Office	889,105	931,361	4.8%
Information Technology	1,342,287	1,365,439	1.7%
Financial Services	2,727,317	2,786,331	2.2%
Human Resources	566,160	600,302	6.0%
Fire	14,645,302	15,388,812	5.1%
Police	18,552,154	18,710,866	0.9%
Community Development	3,172,936	3,404,502	7.3%
Public Works	13,523,585	14,172,068	4.8%
Plant and Facilities Services	2,654,040	2,742,722	3.3%
Leisure Services & Social Services	3,829,514	4,099,195	7.0%
Library	3,611,759	3,705,249	2.6%
Education	190,191,121	200,803,856	5.6%
Capital Financing	16,236,323	16,244,910	0.1%
Non-Departmental	56,846,547	59,895,965	5.4%
Total Expenditures	\$331,190,664	\$347,539,081	4.9%

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

	FY 2024 Adopted	FY 2025 Adopted	Percent Change
Wages & Salaries			
Regular Payroll	\$40,616,295	\$41,974,334	3.3%
Temporary Payroll	2,994,874	3,259,530	8.8%
Overtime	4,251,734	4,310,911	1.4%
Holiday	1,261,494	1,295,883	2.7%
Education Premium Pay	120,094	147,334	22.7%
Total Wages & Salaries	\$49,244,491	\$50,987,992	3.5%
Operating Expenses			
Office Expense	\$733,861	\$772,943	5.3%
Dues and Travel	320,638	350,033	9.2%
Training	139,615	159,278	14.1%
Advertising	55,350	55,150	-0.4%
Professional Services	770,222	938,442	21.8%
Contractual Services	4,115,556	4,364,649	6.1%
Solid Waste Disposal	2,759,500	2,704,000	-2.0%
Office & Minor Equipment	286,502	395,104	37.9%
Meals	19,000	22,000	15.8%
Uniforms & Laundry	363,723	380,173	4.5%
Education Tuition Reimbursement	55,000	55,000	
General Contributions	1,271,396	1,349,588	6.2%
Information Technology	1,424,788	1,476,610	3.6%
Utilities	1,465,619	1,518,061	3.6%
MDC	12,106,065	12,067,542	-0.3%
Telecommunications	298,665	291,161	-2.5%
Vehicles & Equipment Expense	1,172,733	1,250,585	6.6%
Operating Expense—Miscellaneous	51,385	54,385	5.8%
Maintenance & Repairs	878,258	1,085,073	23.5%
Supplies	741,357	777,667	4.9%
Special Events	5,110	10,610	107.6%
Town Assistance/ADA Expense	360,000	371,250	3.1%
Rentals/Leases	149,506	156,086	4.4%
Library/Electronic Materials	439,115	449,115	2.3%
Total Operating Expenses	\$29,982,964	\$31,054,505	3.6%
Fringe Benefits, Insurance & Miscellaneous			
Social Security	\$1,971,545	\$2,083,468	5.7%
Pension	18,491,235	19,418,545	5.0%
Risk Management Expense	22,444,848	22,747,145	1.3%
Contingency	500,000	2,012,227	302.4%
Transfers Out	2,128,137	2,186,433	2.7%
Total Miscellaneous	\$45,535,765	\$48,447,818	6.4%
TOTAL TOWN BUDGET	\$124,763,220	\$130,490,315	4.6%
Capital Financing			
Debt Administration	\$90,000	\$115,000	27.8%
Transfer for Debt Service	16,146,323	16,129,910	-0.1%
Transfer to CNRE	-	-	
TOTAL CAPITAL FINANCING	\$16,236,323	\$16,244,910	0.1%
TOTAL BOARD OF EDUCATION	\$190,191,121	\$200,803,856	5.6%
TOTAL GENERAL FUND	\$331,190,664	\$347,539,081	4.9%

To view the complete Fiscal Year
2025 Adopted Budget, visit
www.westhartfordct.gov.