

Town of West Hartford - Fiscal Year 2025-2026

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.

The proposed budget is designed to maintain the undesignated fund balance level at 10.1% 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 \$5,874,518 in FY 2025 and the Governor proposed a grant of \$6,691,291 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.
- 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 2026 General Fund budget totals \$370,290,339 and represents an increase of \$22,751,258 or 6.5% from fiscal year 2025. The municipal services portion of the budget totals \$137,963,224; an increase of \$7,472,909 or 5.7%. The education budget totals \$215,226,800, an increase of \$14,422,944 or 7.2%. The capital financing budget for both municipal and education services is \$17,100,315 an increase of \$855,405 or 5.3%. In order to finance the budget, an increase in current year property tax revenue of \$21,653,413 or 7.4% 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. In fiscal year 2027, the Town anticipates an increase in the grand list due to the number of residential developments, commercial investment sales and affordable housing projects. The October 1, 2024 Grand List totals \$7,282,140,151, an increase of \$53,551,172 or .74%. This growth equates to approximately \$2,267,892 in property tax revenue. In order to generate the remaining property tax required, a mill rate of 45.21 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

PUBLIC HEARINGS

April 1, 2025

2:00 PM

Legislative Chambers, Town Hall

April 8, 2025

6:00 PM

Legislative Chambers, Town Hall

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\$1,000 of assessed value. This budget will have one mill rate for real and personal property of 45.21 mills; an increase of 2.86 mills or 6.75% and 32.46 mills for motor vehicles which was established by the State of Connecticut 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 \$6,691,291. 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 2025 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 2026 budget maintains a conservative 99.1% collection rate assumption.

INTERGOVERNMENTAL REVENUE

Estimated Intergovernmental Revenue for the proposed 2025-2026 fiscal year is budgeted at \$36,002,783, a decrease of \$451,649 or -1.2%. Federal revenue decreases by \$1,500,000. This is due to the use of the Federal ARPA funds in fiscal year 2025. State Aid revenue assumptions are based on the governor's proposed budget, which increases the Motor Vehicle Property Grant by \$816,773 and the Education Cost Sharing Grant by \$637,932. This is offset by a decrease in the Payment in Lieu of Taxes (PILOT) Grant of \$390,724.

CHARGES FOR SERVICES

Building Permits - Estimated building permit revenue is budgeted at \$3,000,000 for the proposed fiscal year 2026 budget. The building permit fee is calculated on the value of new construction or building improvements. The fiscal year 2025 estimate is based on anticipated residential housing and commercial con-

struction 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 2026 proposed budget reflects conveyance tax revenue of \$1,400,000 based upon the level of activity in the current fiscal year. The fiscal year 2026 proposed budget land records fee revenue remains flat at \$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 proposed fiscal year 2026 interest income increases \$418,000 as interest rates remain favorable. The Town invests available cash in the State Treasurer's Short-Term Investment Fund (STIF) at current rates between 5.56% and 4.45%.

Fund Balance - Fund balance is the amount the Town has accumulated from prior years when revenues exceeded actual expenditures. As of June 30, 2024, the Town's fund balance increased from the prior year ratio of 9.9% to 10.1% for a total of \$34,417,701.

TOWN SERVICES

Wages & Salaries - Wages and Salaries total \$54,547,435, an increase of \$3,559,443 or 7.0% 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. During fiscal year 2025 all Town union contracts were ratified and are set to expire in June, 2025 with the exception of the Streets bargaining union (expired June 30, 2024), Public Safety Dispatchers and Supervisors bargaining units (expiring June 30, 2027) and the Police Officers Association (expiring June 30, 2028). In addition, all applicable merit increases for eligible employees are also included. A contingency has been established for potential wage settlements for all unsettled collective bargaining unit contracts and are not recorded in the regular payroll account. In fiscal year 2026 there are no new positions added.

The appropriation for part-time personnel increases \$325,970 or 10.0%. The increase is primarily due to the new CT minimum wage amount on January 1, 2025, contractual wages as well as step increases for eligible employees. Increases can also be found in the Public Works Department for a part-time staff to enforce refuse and recycling regulations which will be reimbursed by NIP funds, the Financial Services Department for additional assistance due to retirements, the Emergency Management Division of the Fire Department whose employees received a retroactive cost of living increase in fiscal year 2025 and it is reflected in fiscal year 2026. In addition, the Leisure and Social Services department increases due to part

time staff for programming and staff for the summer and school programs. Also, there are two part time staff members who are reimbursed by the Opioid Settlement funds.

The overtime appropriation slightly decreases by (\$6,200) from fiscal year 2025.

Operating Expense - Operating expense totals \$31,320,627, an increase of \$266,122 or 0.9% from the 2025 adopted budget. Operating expense encompasses a variety of items from administrative expenses, office expense (including postage), printing expense, dues, memberships, registrations, 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.

Professional Services increases by \$26,382 or 2.8% which provides services for outside counsel, consultants and contractual costs such as internal mail, copying services, transcriptions to address additional needs, wetlands consultant to assist with application review along with labor attorneys and outside counsel as needed. Also included in this appropriation is the cost related to annual physicals which follow a national standard promulgated by National Fire Protection Association (NFPA 1582) for approximately 92 employees. In fiscal year 2026 the increase primarily from increased costs to the Town's annual audit and the internal mailroom service.

Office & Minor Equipment increases by \$12,499 or 3.2% for the purchase of minor equipment, primarily for the Fire, Police and Public Works Departments. The increase in fiscal year 2026 is primarily due to the increase in the radio maintenance contract.

General Contributions increase by \$4,531 or 0.3% primarily for the costs associated with public health services provided by: The West Hartford-Bloomfield Regional Health District.

Information Technology and Maintenance increase by \$24,390 or 1.7%, which is for a variety of software and hardware related maintenance costs are included in this category. Annual software support contracts provide for technical assistance, new software updates and new releases of the software. In fiscal year 2026 the increase is primarily for the financial software.

Maintenance and Repairs includes all Town wide equipment repair and maintenance. Included in this category are sidewalk maintenance, street light maintenance, signal and traffic light maintenance along with hardware/equipment maintenance. The increase of \$123,660 in fiscal year 2026 is related to a town wide initiative to maintain all AED's and the Police department software for the police body cameras and flock software. Increases are also found in the Public Works department for athletic field maintenance and street repair maintenance supplies.

The appropriation for fiscal year 2026 to the

MDC increases \$161,321 or 1.3% from fiscal year 2025. The MDC, a quasi-governmental agency responsible for sewage treatment and disposal. The Tax Warrant is based upon the agency's adopted budget and appropriated to the member communities based upon the local property tax levy.

Currently, the Town's refuse disposal contract is with Covanta. The fiscal year 2026 appropriation is calculated based upon the contractual rate of \$95.00 per ton @ 18,500 tons to contract for collection and transportation of residential and municipal waste.

Fringe Benefits, Insurance & Miscellaneous Fringe Benefits, Insurance & Miscellaneous total \$52,095,162, an increase of \$3,647,344 or 7.5% from the adopted 2025 budget. This appropriation represents risk management expenses such as the cost of employee health benefits, insurance, self-insurance, heart and hypertension 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.

Risk management expense represents the cost of employee health benefits, insurance, self-insurance, heart and hypertension 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 \$3,327,420 or 14.6% in fiscal year 2026. This is partly due to the use of fund balance (\$2,080,000) in fiscal year 2025 to help mitigate the impact on the General Fund for rising health care costs. 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 and 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 Financial Services departmental section of this budget.

On June 24, 2021, the Town issued \$324.3M of Pension Obligation Bonds (POB's). The fiscal year 2026 contribution to the Pension Fund reflects the Town's total Pension Liability which consists of the Debt Service on the Pension Obligation Bonds of \$17,660,322 and the actuarially determined employer contribution (ADEC) of \$10,042,824 which when combined equal the total Town Pension liability of \$27,703,146. This reflects an increase of \$872,892 over the fiscal year 2025 adopted budget. This increase is in part from the Police Officers' Association union contract for fiscal years 2024-2028, which changed eligibility for benefits from 25 years of service to 20 years. This is also offset by increases in employee contribution rates for several settled union contracts. 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 in \$646,676.

The ADEC represents contributions from the Town, Board of Education and covered non-general fund programs that have employees

Town & School Budget Summary

		FY 2025 Adopted	FY 2026 Proposed	Percent Change
REVENUES				
Current Year Property Taxes	\$	294,525,102	\$ 316,178,515	7.4%
Other Property Taxes		4,435,350	4,635,350	4.5%
Intergovernmental		36,454,432	36,002,783	-1.2%
Charges for Services		7,441,948	8,528,233	14.6%
Miscellaneous		3,966,850	4,313,390	8.7%
Transfers In		715,399	632,068	-11.6%
TOTAL REVENUE	\$	347,539,081	\$ 370,290,339	6.5%
EXPENDITURES				
Town	\$	130,490,315	\$ 137,963,224	5.7%
Schools		200,803,856	215,226,800	7.2%
Capital Financing		16,244,910	17,100,315	5.3%
TOTAL EXPENDITURES	\$	347,539,081	\$ 370,290,339	6.5%

that fall under the Town's Pension umbrella. The \$10,042,824 is comprised of Town, BOE and other covered programs contributions of \$8,619,593 and a contribution from the Pension Bond Reserve Fund of \$1,423,231.

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, 2023, is \$249,610,267. 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 2026 resulting in a Town contribution of \$11,672,000.

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 \$1,279,323 is appropriated unsettled labor agreements that will expire at the end of fiscal year 2025.

EDUCATION

West Hartford Public Schools - The fiscal year 2025-26 proposed budget totals \$215,226,800, an increase of \$14,422,944, or 7.18%.

Salaries increase \$6,046,948, or 4.7% in the recommended budget. This increase reflects rate adjustments required by collective bargaining agreements, as well as current staffing for regular and special education services. The

2025-26 proposed budget reflects a net reduction of 8.2 positions from current staffing. While new certified special education positions 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.

Total benefit costs are increasing by 9.1%. The appropriation for health insurance increases based upon an estimated 10% increase in medical premiums for the State Partnership Plan, current staffing, and a reduced use of the health reserve. In addition, social security costs increase consistent with staffing and wages.

Transportation, Tuition, and Utilities reflect an increase of 21.3%. Pupil transportation increases \$1,327,716 due to contractual rate increases and a significant increase in out-of-district special education busing. Tuition reflects an increase of \$3,693,916 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 \$84,525 due to moderated rate adjustments, consistent usage, and cost savings in the current year.

The remainder of the district's costs are included under Other Expenses. They consist of items such as instructional supplies, professional services, copiers, textbooks, technology, maintenance and custodial supplies, rent, and general insurance. The increase of \$128,803 for 2025-26 relates to an increase in contracted services and supplies.

The Superintendent's budget maintains class size guidelines, the team structure at the middle school level, 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 distinct needs of all learners, and a strong commitment to the arts.

CAPITAL FINANCING

The 2025-2036 Capital Improvement Program (CIP) invests \$547,259,000 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: Safe Streets and Roads For All (SS4A) – Vulnerable User Safety Program - As part of the Town's Vision Zero initiative, a federal grant (\$3,178,000) through the US DOT was awarded to complete a phased project which will include supplemental planning and implementation of improvements to advance vulnerable user (pedestrians, bicyclists, etc.) safety on nine critical corridors and 16 school zones. The project will also include two demonstration activities including quick-build corridor improvements and an automated Traffic Enforcement Safety Devices (red-light cameras), and establishment of school safety zones. The program requires a minimum of 20% match, or \$794,525 (bonds) which is transferred from the existing Vision Zero project (FY2027).

Parks and Recreation: Included in year 1 (2026) of the CIP is \$875,000 for various Park and Playfield Improvements. This year, attention will be focused on the installation of post-tensioned concrete tennis courts at the Fernridge Park to replace 2 asphalt courts and 4 clay (Har-Tru) courts.

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 FY2024, after this budget was adopted, the Town Council appropriated \$3,000,000 in ARPA funds to develop plans and specifications for the new building. In Year 1 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 \$65,000,000 in bond funds for the actual construction of the building. In addition, due to the age of the Town owned parking structures (Isham and Memorial Garage) a study was conducted by an outside consultant to assess the condition of the 20-year-old garages. Based on this study \$9,910,000 is included in years 1 and 2 of the CIP for maintenance and repairs for both structures.

Miscellaneous Equipment: Miscellaneous Equipment: Year 1 of the CIP includes funds for Public Works rolling stock (\$750,000), Town vehicle replacement (\$247,000) Police vehicle replacement (\$724,000), and equipment replacement (\$490,000). Of this amount, Also included in the twelve year is planned replacement of fire vehicles totaling \$5,200,000.

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 project), 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 2025 and FY 2026 Town & Schools
Capital Improvements
(In Thousands)**

	Adopted FY 2025	Proposed FY 2026
TRANSPORTATION & CIRCULATION		
Farmington Avenue Reconstruction	\$ 5,500	\$ -
Fern Street Bridge Replacement/Trout Brook Trail	8,834	-
Infrastructure Improvement Project	200	550
LaSalle Road Reconstruction	1,900	-
New Park Avenue Complete Streets Improvements	-	2,019
Pedestrian and Bicycle Management	684	711
Storm Water Management/Flood Mitigation	5,733	5,755
Street Reconstruction/Resurfacing	5,396	4,501
Traffic System Management	250	503
Vision Zero	500	1,250
Vulnerable User Safety Program	-	3,973
Sub-Total	28,997	19,262
EDUCATION		
Computer Infrastructure	200	200
Elementary School Air Quality/Heating Ventilating	6,440	6,540
Exterior/Interior School Building Improvements/Asbestos	4,325	4,450
Furniture and Equipment Replacement	100	91
Site and Athletic Field Improvements	550	550
Stage and Auditorium Renovations	200	-
Wolcott Security Improvements	2,500	-
Sub-Total	14,315	11,831
PARKS & RECREATION		
Eisenhower Pool/Bathhouse Replacement	2,000	250
Outdoor Pool Improvements	25	70
Park Playfield/Playscape Improvements	480	970
Rockledge Irrigation, Water Pipe Replacement/ Retaining Wall Maintenance	2,825	-
Rockledge Improvements	-	100
Wolcott Park Eastern Parking Lot	-	700
Sub-Total	5,330	2,090
TOWN BUILDING IMPROVEMENTS		
Elmwood Community Center	-	5,000
Energy Conservation	100	-
Fire Training Tower	250	750
Heavy Equipment/Truck Storage Facility	-	500
Isham and Memorial Garage Restoration	750	4,743
Materials Solution Center Modernization	1,750	500
Town Building Improvements	1,612	1,943
Town Facilities Paving	-	150
Various Police Department Improvements	1,200	-
Sub-Total	5,662	13,586
GOVERNMENTAL OPERATIONS		
Communications Infrastructure	495	737
Document Digitization Project	250	250
Time & Attendance System	250	-
Sub-Total	995	987
ROLLING STOCK/MISCELLANEOUS EQUIPMENT		
Fire Apparatus/Equipment/Fleet	700	461
Heavy Equipment	-	309
Police Vehicles/PC & Related Equip./Misc. Equip.	551	935
Public Works Rolling Stock/Equipment	1,134	750
Street Brine System	115	-
Town Vehicles	78	247
Sub-Total	2,578	2,702
TOTAL	\$ 57,877	\$ 50,458

**SUMMARY BY DEPARTMENT
GENERAL FUND**

EXPENDITURES	ADOPTED FY 2025	PROPOSED FY 2026	PERCENT CHANGE
Town Council	\$ 450,839	\$ 492,491	9.2%
Town Clerk	414,544	432,582	4.4%
Town Manager	911,047	1,011,011	11.0%
Corporation Counsel	545,567	576,905	5.7%
Registrar of Voters	365,506	380,081	4.0%
Assessor's Office	931,361	1,018,607	9.4%
Information Technology	1,365,439	1,453,028	6.4%
Financial Services	2,786,331	3,026,319	8.6%
Human Resources	600,302	657,538	9.5%
Fire	15,388,812	15,748,487	2.3%
Police	18,710,866	19,913,429	6.4%
Community Development	3,404,502	3,806,338	11.8%
Public Works	14,172,068	14,479,259	2.2%
Plant and Facilities Services	2,742,722	2,930,922	6.9%
Leisure Services & Social Services	4,099,195	4,408,480	7.5%
Library	3,705,249	4,090,275	10.4%
Education	200,803,856	215,226,800	7.2%
Capital Financing	16,244,910	17,100,315	5.3%
Non-Departmental	59,895,965	63,537,472	6.1%
Total Expenditures	\$347,539,081	\$370,290,339	6.5%

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

	FY 2025 Adopted	FY 2026 Proposed	Percent Change
Wages & Salaries			
Regular Payroll	\$41,974,334	\$45,144,099	7.6%
Temporary Payroll	3,259,530	3,585,500	10.0%
Overtime	4,310,911	4,304,711	-0.1%
Holiday	1,295,883	1,346,283	3.9%
Education Premium Pay	147,334	166,842	13.2%
Total Wages & Salaries	\$50,987,992	\$54,547,435	7.0%
Operating Expenses			
Office Expense	\$772,943	\$769,968	-0.4%
Dues and Travel	350,033	349,463	-0.2%
Training	159,278	159,678	0.3%
Advertising	55,150	54,400	-1.4%
Professional Services	938,442	964,824	2.8%
Contractual Services	4,364,649	4,356,928	-0.2%
Solid Waste Disposal	2,704,000	2,704,000	0.0%
Office & Minor Equipment	395,104	407,603	3.2%
Meals	22,000	22,000	0.0%
Uniforms & Laundry	380,173	379,423	-0.2%
Education Tuition Reimbursement	55,000	55,000	0.0%
General Contributions	1,349,588	1,354,119	0.3%
Information Technology	1,476,610	1,501,000	1.7%
Utilities	1,518,061	1,482,838	-2.3%
MDC	12,067,542	12,228,863	1.3%
Telecommunications	291,161	280,115	-3.8%
Vehicles & Equipment Expense	1,250,585	1,238,484	-1.0%
Operating Expense—Miscellaneous	54,385	53,885	-0.9%
Maintenance & Repairs	1,085,073	1,208,733	11.4%
Supplies	777,667	774,367	-0.4%
Special Events	10,610	15,110	42.4%
Town Assistance/ADA Expense	371,250	358,750	-3.4%
Rentals/Leases	156,086	153,486	-1.7%
Library/Electronic Materials	449,115	447,590	-0.3%
Total Operating Expenses	\$31,054,505	\$31,320,627	0.9%
Fringe Benefits, Insurance & Miscellaneous			
Social Security	\$2,083,468	\$2,257,686	8.4%
Pension	19,418,545	20,065,221	3.3%
Risk Management Expense	22,747,145	26,074,565	14.6%
Contingency	2,012,227	1,279,323	-36.4%
Transfers Out	2,186,433	2,418,367	10.6%
Total Miscellaneous	\$48,447,818	\$52,095,162	7.5%
TOTAL TOWN BUDGET	\$130,490,315	\$137,963,224	5.7%
Capital Financing			
Debt Administration	\$115,000	\$115,000	0.0%
Transfer for Debt Service	16,129,910	16,985,315	5.3%
Transfer to CNRE	-	-	0.0%
TOTAL CAPITAL FINANCING	\$16,244,910	\$17,100,315	5.3%
TOTAL BOARD OF EDUCATION	\$200,803,856	\$215,226,800	7.2%
TOTAL GENERAL FUND	\$347,539,081	\$370,290,339	6.5%

To view the complete Fiscal Year
2026 Proposed Budget, visit
www.westhartfordct.gov.