

# Town of West Hartford - Fiscal Year 2025-2026

# 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.

The adopted 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 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 \$5,874,518 in FY 2025 and the Governor proposed a grant of \$6,691,291 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.
- 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 2026 General Fund budget totals \$367,732,066 and represents an increase of \$20,192,985 or 5.8% from fiscal year 2025. The municipal services portion of the budget totals \$137,479,951; an increase of \$6,989,636 or 5.4%. The education budget totals \$213,351,800, an increase of \$12,547,944 or 6.2%. The capital financing budget for both municipal and education services is \$16,900,315 an increase of \$655,405 or 4.0%. In order to finance the budget, an increase in current year property tax revenue of \$19,030,346 or 6.5% 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 \$7,290,504,962, an increase of \$61,915,983 or .86%. This growth equates to approximately \$2,622,142 in property tax revenue. In order to generate the remaining property tax required, a mill rate of 44.78 is required.

### PROPERTY TAXES

Approximately 87% 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 44.78 mills; an increase of 2.43 mills or 5.74% 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 adopted 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 adopted 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 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 2026 adopted budget reflects conveyance tax revenue of \$1,400,000 based upon the level of activity in the current fiscal year.

The fiscal year 2026 adopted 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 adopted 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 \$34,417,704.

### TOWN SERVICES

**Wages & Salaries** - Wages and Salaries total \$54,526,233, an increase of \$3,538,241 or 6.9% 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 \$310,243 or 9.5%. 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 the implementation of an automated retirement calculation system, 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, two part time staff members are reimbursed by the Opioid Settlement funds.

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

**Operating Expense** - Operating expense totals \$31,242,062, an increase of \$187,557 or 0.6% from the 2025 adopted budget. Operat-

ing 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 \$18,232 or 1.9% 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 is primarily from increased costs to the Town's annual audit and the internal mailroom service.

Office & Minor Equipment increases by \$11,899 or 3.0% for the purchase of minor equipment, primarily for the Fire, Police and Public Works Departments. The increase in fiscal year 2026 directly corresponds to the radio maintenance contract.

General Contributions increase by \$7,547 or 0.6%. There is a CPI increase in fiscal year 2026.

Information Technology and Maintenance increase by \$17,788 or 1.2%, which is for a variety of software and hardware related maintenance costs 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 \$115,060 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 is 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 \$51,711,656, an increase of \$3,263,838 or 6.7% 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 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

## Town & School Budget Summary

|                             |           | FY 2025<br>Adopted |           | FY 2026<br>Adopted | Percent<br>Change |
|-----------------------------|-----------|--------------------|-----------|--------------------|-------------------|
| <b>REVENUES</b>             |           |                    |           |                    |                   |
| Current Year Property Taxes | \$        | 294,525,102        | \$        | 313,555,448        | 6.5%              |
| 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          |           | 8,538,233          | 14.7%             |
| Miscellaneous               |           | 3,966,850          |           | 4,138,390          | 4.3%              |
| Transfers In                |           | 715,399            |           | 861,862            | 20.5%             |
| <b>TOTAL REVENUE</b>        | <b>\$</b> | <b>347,539,081</b> | <b>\$</b> | <b>367,732,066</b> | <b>5.8%</b>       |
| <b>EXPENDITURES</b>         |           |                    |           |                    |                   |
| Town                        | \$        | 130,490,315        | \$        | 137,479,951        | 6.4%              |
| Schools                     |           | 200,803,856        |           | 213,351,800        | 6.2%              |
| Capital Financing           |           | 16,244,910         |           | 16,900,315         | 4.0%              |
| <b>TOTAL EXPENDITURES</b>   | <b>\$</b> | <b>347,539,081</b> | <b>\$</b> | <b>367,732,066</b> | <b>5.8%</b>       |

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 \$879,323 is appropriated for unsettled labor agreements that will expire at the end of fiscal year 2025.

### EDUCATION

West Hartford Public Schools - The fiscal year 2025-26 adopted budget totals \$213,351,800, an increase of \$12,547,944, or 6.25%.

Salaries increase \$6,046,948, or 4.7% in the adopted 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 adopted 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 8.25%. The appropriation for health insurance increases based upon a 9.4% 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 14.6%. 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 \$2,293,916 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 adopted 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) – Vulnera-

ble 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 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 the budget was adopted, the Town Council appropriated \$3,000,000 in ARPA funds to develop plans and specifications for the new building. Year 1 of this plan includes \$5,000,000 in bond funds 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:** Year 1 of the CIP includes funding for Public Works rolling stock (\$750,000), Town vehicle replacement (\$247,000), Police vehicle replacement (\$724,000), and equipment replacement (\$490,000). Also included in the twelve year plan 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)

SUMMARY BY DEPARTMENT  
GENERAL FUND

|   | Adopted<br>FY 2025 | Adopted<br>FY 2026 |
|---|--------------------|--------------------|
| <b>TRANSPORTATION &amp; CIRCULATION</b>                                     |                    |                    |
| 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              |
| <b>Sub-Total</b>  | <b>28,997</b>      | <b>19,262</b>      |
| <b>EDUCATION</b>  |                    |                    |
| 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              | -                  |
| <b>Sub-Total</b>  | <b>14,315</b>      | <b>11,831</b>      |
| <b>PARKS &amp; RECREATION</b>   |                    |                    |
| Eisenhower Pool/Bathroom Replacement  | 2,000              | 250                |
| Outdoor Pool Improvements   | 25                 | 70                 |
| Park Playfield/Playscape Improvements                                       | 480                | 970                |
| Rockledge Irrigation, Water Pipe Replacement/<br>Retaining Wall Maintenance | 2,825              | -                  |
| Rockledge Improvements  | -                  | 100                |
| Wolcott Park Eastern Parking Lot  | -                  | 700                |
| <b>Sub-Total</b>  | <b>5,330</b>       | <b>2,090</b>       |
| <b>TOWN BUILDING IMPROVEMENTS</b>   |                    |                    |
| 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              | -                  |
| <b>Sub-Total</b>  | <b>5,662</b>       | <b>13,586</b>      |
| <b>GOVERNMENTAL OPERATIONS</b>  |                    |                    |
| Communications Infrastructure   | 495                | 737                |
| Document Digitization Project   | 250                | 250                |
| Time & Attendance System  | 250                | -                  |
| <b>Sub-Total</b>  | <b>995</b>         | <b>987</b>         |
| <b>ROLLING STOCK/MISCELLANEOUS EQUIPMENT</b>                                |                    |                    |
| 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                |
| <b>Sub-Total</b>  | <b>2,578</b>       | <b>2,702</b>       |
| <b>TOTAL</b>  | <b>\$ 57,877</b>   | <b>\$ 50,458</b>   |

| EXPENDITURES                       | ADOPTED<br>FY 2025   | ADOPTED<br>FY 2026   | PERCENT<br>CHANGE |
|------------------------------------|----------------------|----------------------|-------------------|
| Town Council                       | \$ 450,839           | \$ 492,491           | 9.2%              |
| Town Clerk                         | 414,544              | 432,582              | 4.4%              |
| Town Manager                       | 911,047              | 1,010,911            | 11.0%             |
| Corporation Counsel                | 545,567              | 576,305              | 5.6%              |
| Registrar of Voters                | 365,506              | 381,655              | 4.4%              |
| Assessor's Office                  | 931,361              | 1,018,407            | 9.3%              |
| Information Technology             | 1,365,439            | 1,453,028            | 6.4%              |
| Financial Services                 | 2,786,331            | 2,985,937            | 7.2%              |
| Human Resources                    | 600,302              | 657,538              | 9.5%              |
| Fire                               | 15,388,812           | 15,750,294           | 2.3%              |
| Police                             | 18,710,866           | 19,902,565           | 6.4%              |
| Community Development              | 3,404,502            | 3,803,488            | 11.7%             |
| Public Works                       | 14,172,068           | 14,476,259           | 2.1%              |
| Plant and Facilities Services      | 2,742,722            | 2,921,972            | 6.5%              |
| Leisure Services & Social Services | 4,099,195            | 4,400,511            | 7.4%              |
| Library                            | 3,705,249            | 4,090,275            | 10.4%             |
| Education                          | 200,803,856          | 213,351,800          | 6.2%              |
| Capital Financing                  | 16,244,910           | 16,900,315           | 4.0%              |
| Non-Departmental                   | 59,895,965           | 63,125,733           | 5.4%              |
| <b>Total Expenditures</b>          | <b>\$347,539,081</b> | <b>\$367,732,066</b> | <b>5.8%</b>       |

GENERAL FUND - TOWN SERVICES  
CATEGORIES OF EXPENSE SUMMARY

|   | FY 2025<br>Adopted   | FY 2026<br>Adopted   | Percent<br>Change |
|---|----------------------|----------------------|-------------------|
| <b>Wages &amp; Salaries</b>                           |                      |                      |                   |
| Regular Payroll                                       | \$41,974,334         | \$45,138,624         | 7.5%              |
| Temporary Payroll                                     | 3,259,530            | 3,569,773            | 9.5%              |
| 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%             |
| <b>Total Wages &amp; Salaries</b>                     | <b>\$50,987,992</b>  | <b>\$54,526,233</b>  | <b>6.9%</b>       |
| <b>Operating Expenses</b>                             |                      |                      |                   |
| Office Expense  | \$772,943            | \$758,693            | -1.8%             |
| Dues and Travel                                       | 350,033              | 343,203              | -2.0%             |
| Training  | 159,278              | 157,403              | -1.2%             |
| Advertising   | 55,150               | 49,350               | -10.5%            |
| Professional Services                                 | 938,442              | 956,674              | 1.9%              |
| Contractual Services                                  | 4,364,649            | 4,349,928            | -0.3%             |
| Solid Waste Disposal                                  | 2,704,000            | 2,704,000            | 0.0%              |
| Office & Minor Equipment                              | 395,104              | 407,003              | 3.0%              |
| Meals   | 22,000               | 22,000               | 0.0%              |
| Uniforms & Laundry                                    | 380,173              | 378,923              | -0.3%             |
| Education Tuition Reimbursement                       | 55,000               | 45,000               | -18.2%            |
| General Contributions                                 | 1,349,588            | 1,357,135            | 0.6%              |
| Information Technology                                | 1,476,610            | 1,494,398            | 1.2%              |
| Utilities   | 1,518,061            | 1,482,838            | -2.3%             |
| MDC   | 12,067,542           | 12,228,863           | 1.3%              |
| Telecommunications                                    | 291,161              | 277,815              | -4.6%             |
| Vehicles & Equipment Expense                          | 1,250,585            | 1,238,284            | -1.0%             |
| Operating Expense—Miscellaneous                       | 54,385               | 53,610               | -1.4%             |
| Maintenance & Repairs                                 | 1,085,073            | 1,200,133            | 10.6%             |
| Supplies  | 777,667              | 774,367              | -0.4%             |
| Special Events  | 10,610               | 15,110               | 42.4%             |
| Town Assistance/ADA Expense                           | 371,250              | 363,042              | -2.2%             |
| Rentals/Leases  | 156,086              | 136,700              | -12.4%            |
| Library/Electronic Materials                          | 449,115              | 447,590              | -0.3%             |
| <b>Total Operating Expenses</b>                       | <b>\$31,054,505</b>  | <b>\$31,242,062</b>  | <b>0.6%</b>       |
| <b>Fringe Benefits, Insurance &amp; Miscellaneous</b> |                      |                      |                   |
| Social Security                                       | \$2,083,468          | \$2,265,275          | 8.7%              |
| Pension   | 19,418,545           | 20,065,221           | 3.3%              |
| Risk Management Expense                               | 22,747,145           | 26,074,565           | 14.6%             |
| Contingency   | 2,012,227            | 879,323              | -56.3%            |
| Transfers Out   | 2,186,433            | 2,427,272            | 11.0%             |
| <b>Total Miscellaneous</b>                            | <b>\$48,447,818</b>  | <b>\$51,711,656</b>  | <b>6.7%</b>       |
| <b>TOTAL TOWN BUDGET</b>                              | <b>\$130,490,315</b> | <b>\$137,479,951</b> | <b>5.4%</b>       |
| <b>Capital Financing</b>                              |                      |                      |                   |
| Debt Administration                                   | \$115,000            | \$115,000            | 0.0%              |
| Transfer for Debt Service                             | 16,129,910           | 16,785,315           | 4.1%              |
| Transfer to CNRE                                      | -                    | -                    | 0.0%              |
| <b>TOTAL CAPITAL FINANCING</b>                        | <b>\$16,244,910</b>  | <b>\$16,900,315</b>  | <b>4.0%</b>       |
| <b>TOTAL BOARD OF EDUCATION</b>                       | <b>\$200,803,856</b> | <b>\$213,351,800</b> | <b>6.2%</b>       |
| <b>TOTAL GENERAL FUND</b>                             | <b>\$347,539,081</b> | <b>\$367,732,066</b> | <b>5.8%</b>       |

To view the complete Fiscal Year  
2026 Adopted Budget, visit  
[www.westhartfordct.gov](http://www.westhartfordct.gov).