

Budget In Brief

Overview of the Town Manager's Adopted Budget

The Town's annual budget reflects the Town Council's priorities 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 at 10.4% of General Fund expenditures, with an eye toward incrementally increasing that level based on the recently amended fund balance policy, which will earmark one-third of the 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 Obligation Bond Reserve (POB) Fund. This fund was created in 2021 to absorb any increases in excess of 8% over the prior year's ADEC.

The statewide uniform mill rate of 32.46, which was established for motor vehicles, has not changed. Any City/town that has adopted a mill rate greater than 32.46 for motor vehicles will receive a grant that will offset that loss in revenue. The Town received a grant in the amount of \$6,691,291 in FY 2025, and the Governor's budget includes a grant of \$8,381,717, 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 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 2027 General Fund

budget totals \$387,312,715 and represents an increase of \$19,580,649 or 5.3% from fiscal year 2026. The municipal services portion of the budget totals \$143,835,219, an increase of \$6,355,268 or 4.6%. The education budget totals \$226,156,566, an increase of \$12,804,766 or 6.0%. The capital financing budget for both municipal and education services is \$17,320,930, an increase of \$420,615 or 2.5%. In order to finance the budget, an increase in current-year property tax revenue of \$16,470,896. 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 the 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, 2025, Grand List totals \$7,370,255,222, an increase of \$81,598,135 or 1.12%. This growth equates to approximately \$3,455,681 in property tax revenue. In order to generate the remaining property tax required, a mill rate of 46.77 is required.

PROPERTY TAXES

Approximately 86% of the annual General Fund budget is financed through current year property tax revenue. Increases in property tax revenue are generated from growth in the value of taxable property and increases to the mill rate. As a fully developed community, growth in the Town's taxable property is normally through re-use of existing property.

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 46.77 mills; an increase of 1.99 mills or 4.4%, 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 \$8,381,717. 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 2026 was consistent with prior years' experience. Over the last ten years, the average collection rate for the Town has been 99.3%. The adopted 2027 budget maintains a conservative 99.1% collection rate assumption.

INTERGOVERNMENTAL REVENUE

Estimated Intergovernmental Revenue for the adopted 2026-2027 fiscal year is budgeted at \$39,080,955, an increase of \$3,078,172 or 8.5%. Federal revenue remains the same as the fiscal year 2026 adopted budget. State Aid revenue assumptions are based on the Governor's budget, which increases the Motor Vehicle Property Grant by \$1,690,426, the Payment in Lieu of Taxes (PILOT) Grant by \$89,388, the Emergency E911 Grant by \$30,000 and the Town Aid Road by \$228,118. In addition, the Education Cost Sharing Grant increases by \$1,040,240.

CHARGES FOR SERVICES

Building Permits - Estimated building permit revenue is budgeted at \$2,800,000 for the adopted fiscal year 2027 budget. The building permit fee is calculated on the value of new construction or building improvements. The fiscal year 2026 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 2027 adopted budget reflects conveyance tax revenue of \$1,400,000 based upon the level of activity in the current fiscal year. The fiscal year 2027 budget for land record fees revenue increases slightly to \$193,000.

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 fiscal year 2027 interest income decreases by \$429,862 as interest rates are projected to decline during the fiscal year. The Town invests available cash in the State Treasurer's Short-Term Investment Fund (STIF) at current rates between 4.45% and 3.72%.

Fund Balance - Fund balance is the amount the Town has accumulated from prior years when revenues exceeded actual expenditures. As of June 30, 2025, the Town's fund balance increased from the prior year ratio of 10.1% to 10.4% for a total of \$36,703,638.

TOWN SERVICES

Wages & Salaries - Wages and Salaries total \$56,067,984, an increase of \$1,541,751 or 2.8% 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 bargaining unit contracts expired on June 30, 2025, with the exception of the Police Officers' Association (expiring June 30, 2028), Public Safety Dispatchers and Supervisors (expiring June 30, 2027), and Streets, Parking Monitors, and part-time Custodians (expiring June 30, 2029). 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 that are not recorded in the regular payroll account. During fiscal year 2026, there were two positions added: Building Inspector and Program Specialist (the Program Specialist is grant-funded by Community Development Block Grant), and both are included in fiscal year 2027.

The appropriation for part-time personnel increases \$417,075 or 11.7%. The increase is primarily due to the new CT minimum wage amount on January 1, 2026; contractual wages and step increases for eligible employees are also included. Additional increases can also be found in the Corporation Counsel office for assistance to the legal staff, Registrar of Voters due to a primary in August, 2026, the Financial Services Department for staff assistance resulting from retirements and the implementation of an automated retirement calculation system, the Police Department for assistance in the records division specifically for the FOI requests, the Public Works Department for enforcement of refuse and recycling regulations (reimbursed by NIP funds) along with additional hours for assisting the Operations Specialist with daily functions. Lastly, the Leisure and Social Services department increases due to part-time staff for programming (two staff members are funded by Opioid Settlement funds) and additional staff for the summer and school programs.

Operating Expense - Operating expense totals \$32,458,662, an increase of \$1,216,600 or 3.9% from the 2026 adopted budget. Operating expense encompasses a variety of items from administrative expenses, office expenses (including postage), printing expenses, 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 also included.

The largest contributing factors to the increase in operating expenses are found in contractual services, solid waste disposal, information technology, vehicle & equipment maintenance and repairs.

Contractual services total \$5,157,141, an increase of \$807,213 or 18.6% over fiscal year 2026. This category funds the cost of services provided by contracts with outside vendors throughout all Town's departments. This appropriation reflects a significant increase in

fiscal year 2027, primarily due to budgeting the proposed cost of the expiring waste and recycling contract, collection services for yard waste, the State of Connecticut's new Small Municipal Separate Storm Sewer System (MS4) permit, and increased costs in Facilities contractual services. In addition, the Leisure and Social Services contractual and programming costs, along with outsourcing the outdoor pool locker rooms, also show an increase.

Solid waste disposal totals \$2,880,000, an increase of \$176,000 or 6.5% over fiscal year 2026. This category reflects the Town's refuse disposal contract with Covanta. The fiscal year 2027 appropriation is calculated based upon the contractual rate from \$95.00 to \$101.00 per ton, @ 19,000 tons to contract for the collection and transportation of residential and municipal waste. The current contract with Covanta expires on September 30, 2026.

Information technology totals \$1,733,483, an increase of \$239,085 or 16% over fiscal year 2026. 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 2027, the increase includes new legislation for the redaction of land records and increased security enhancements. In addition, increases can be seen in the Public Works Department for the software (Assetworks), Community Development licenses, software support, along with software for the Fire Department (First Due). Additionally, a transfer of cost savings within Information Technology Department was transferred from the Rental/Leases category to the Information Technology Rental and Maintenance category.

Vehicle and equipment maintenance totals \$1,324,653, an increase of \$86,369 or 7.0% over fiscal year 2026. Includes vehicle maintenance and fuel costs for all Town departments. Fuel costs fluctuate based on the market and usage. The increase in fiscal year 2027 is directly related to fuel and vehicle maintenance cost increases.

Maintenance and repairs total \$1,389,328, an increase of \$189,195 or 15.8% over fiscal year 2026. This appropriation 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 in fiscal year 2027 is directly related to the Public Works department for athletic field maintenance and Town AED maintenance.

The appropriation for fiscal year 2027 to the MDC decreases \$396,034, or -3.2%, from fiscal year 2026. 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.

Fringe Benefits, Insurance & Miscellaneous Fringe Benefits, Insurance & Miscellaneous total \$55,308,573, an increase of \$3,596,917 or 7.0% from the adopted 2026 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 \$1,793,345 or 6.9% in fiscal year 2027. This is primarily due to rising health care costs as well as an increase to the Actuarially Determined Employee Contribution (ADEC) to the OPEB Trust Fund in fiscal year 2027. 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 2027 contribution to the Pension Fund reflects the Town's total Pension Liability, which consists of the Debt Service on the Pension Obligation Bonds of \$17,659,938 and the Actuarially Determined Employer Contribution (ADEC) of \$10,539,835 (of which \$1,230,675 will be paid from the Pension Reserve Fund and \$9,309,160 from the General Fund, which, when combined, equal the total Town Pension liability of \$28,199,773. This reflects an increase of \$497,011 over the fiscal year 2026 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 of \$726,754.

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 \$10,539,835 is comprised of Town, BOE, and other covered programs contributions of \$9,309,160 and a contribution from the Pension Bond Reserve Fund of \$1,230,675.

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, 2025, is \$280,609,021. These benefits are paid from a

Town & School Budget Summary

REVENUES	FY 2026 Adopted	FY 2027 Adopted	Percent Change
Current Year Property Taxes	\$ 313,555,448	\$ 330,026,344	5.3%
Other Property Taxes	4,635,350	4,635,350	
Intergovernmental	36,002,783	39,080,955	8.5%
Charges for Services	8,538,233	8,635,908	1.1%
Miscellaneous	4,138,390	3,594,688	-13.1%
Transfers In	861,862	1,339,470	55.4%
TOTAL REVENUE	\$ 367,732,066	\$ 387,312,715	5.3%
EXPENDITURES	FY 2026 Adopted	FY 2027 Adopted	Percent Change
Town	\$ 137,479,951	\$ 143,835,219	4.6%
Schools	213,351,800	226,156,566	6.0%
Capital Financing	16,900,315	17,320,930	2.5%
TOTAL EXPENDITURES	\$ 367,732,066	\$ 387,312,715	5.3%

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 2027, resulting in a Town contribution of \$12,072,000.

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) A 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 \$1,833,068 is appropriated for all collective bargaining units that have expired as of September 30, 2026.

EDUCATION

The fiscal year 2026-27 West Hartford Public Schools adopted budget totals \$226,156,566, which is an increase of \$12,804,766 or 6.0% over the fiscal year 2026 adopted budget. In fiscal year 2025, the Board of Education transferred \$700,000 (of its surplus) into a Non-Lapsing Fund to be utilized to offset educational costs in fiscal year 2026.

Salaries increase \$7,186,595, or 4.8% 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 2026-27 budget reflects a net reduction of 4.6 positions from current staffing. While new certified special education positions are adopted 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 11.3%. The appropriation for health insurance increases based upon an estimated 10.5% increase in medical premiums for the State Partnership Plan, and current employee participation. In addition, social security costs increase consistent with staffing and wages.

Transportation, Tuition, and Utilities reflect an increase of 3.6%. The pupil transportation increase of \$966,098 reflects contractual rate increases for in-district and out-of-district contracts, as well as contractual wage increases for van drivers and bus monitors, who ensure student safety on bus runs. Overall, the appropriation for utilities reflects an increase of \$71,615 based upon greater usage due to cold weather and anticipated rates. In addition, an increase in electricity rates is expected due to anticipated legislative action. These increases are offset by expectation of virtual net metering credits on solar agreements. The level funded appropriation for tuition reflects the anticipated number of students outplaced, increasing tuition rates, and the continuation of reduced funding from the State for reimbursement of excess special education costs.

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 decrease of \$54,690 for 2026-27 relates to an increase in testing software and contracted services costs offset, by savings in workers' compensation and general liability insurance costs and reductions to school building costs.

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 2027-2038 Capital Improvement Program (CIP) invests \$578,688,000 in the West

Hartford community over the next twelve years. These funds will be invested in Town and School buildings, transportation, 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: Beginning in FY 2027, as part of the Town's Vision Zero initiative, the Town will deploy its Speed Camera Management Program and Red-Light Enforcement Program. The Town proposes to allocate a portion of revenue generated by these programs to complete traffic safety improvements, which will protect vulnerable users (i.e., pedestrians, bicyclists, etc.) and improve safety on critical corridors and school zones. This will decrease the Town's bonding commitment by \$2.25M in Years 1 & 2. Another notable project includes the New Park Avenue bridge replacement in Years 1-3 (\$10M). The Town has applied for funding through the State's Local Bridge Program for the last four years and will continue pursuing state assistance for this critical infrastructure investment to ensure public safety and system reliability.

Education - In addition to its recurring capital improvement projects, Year 1 of the Board of Education's CIP includes the renovation of the Hall High School Track and Field (\$2M). The new running track and field events area will be constructed of post-tension concrete with an applied rubber surfacing.

Parks and Recreation: In addition to its recurring CIP, Years 1-5 include a CIP for \$3.55M for the Cornerstone Aquatics Facility Renovation, with Year 1 engaging a consultant assessing efficiencies and performance functionality. Subsequent years will focus on upgrades to the building's mechanical systems.

Town Building Improvements: Included in this capital plan is the construction of a new Elmwood Community Center to be located at 100 Mayflower Street. Prior CIP's utilized funds to hire architects and construction managers for the project. Year 2 (FY28) includes \$5M in bond funds to begin some of the enabling construction activities, including utilities and geothermal wells. Year 3 (FY29) includes \$65M in bond funds for the actual construction of the building. Also included in Town Building Improvements is the maintenance and repair work, which began in FY 26 on the 20-year-old Town-owned parking structures (Isham and Memorial Garage), and continues (\$6.6M) Years 1 & 2.

Miscellaneous Equipment: Year 1 of the program includes funds for Fire Apparatus and outfitting (\$1.55M), PW Rolling Stock (\$800k), and miscellaneous equipment for Town Hall, Police, Fire, and Public Works (\$958k). In addition, Town and Police vehicle replacement totaled \$130K and \$493K, respectively.

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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 from golfers, projects at Westmoor Park, which are financed through use of the Westmoor Park fund balance, as well as the use of revenue derived from the Speed

Camera Management and Red-Light Enforcement, as well as projects eligible under the Community Development Block Grant program funding.

FY 2026 AND FY 2027 TOWN & SCHOOLS CAPITAL IMPROVEMENTS (In Thousands)

	Adopted FY 2026	Adopted FY 2027
TRANSPORTATION & CIRCULATION		
Pedestrian and Bicycle Management	\$ 711	\$ 768
Storm Water Management/Flood Mitigation	5,755	5,778
Street Reconstruction/Resurfacing	4,501	5,998
Traffic System Management	503	306
New Park Avenue Complete Streets Improvements	2,019	-
Braeburn Culvert Rehabilitation	-	400
Infrastructure Improvement Project	550	1,000
Street Light Relamping	-	300
New Park Bridge Replacement	-	1,000
Vision Zero	1,250	1,205
Vulnerable User Safety Program	<u>3,973</u>	<u>-</u>
Sub-Total	19,262	16,755
EDUCATION		
Asbestos Removal	-	300
Exterior/Interior School Building Improvements/Asbestos	4,450	4,600
Heating & Ventilation Systems	-	1,100
Site and Athletic Field Improvements	550	550
Elementary School Air Quality/Heating Ventilating	6,540	5,540
Computer Infrastructure	200	500
Furniture and Equipment Replacement	91	100
Hall Track & Athletic Field	-	<u>2,000</u>
Sub-Total	11,831	14,690
PARKS & RECREATION		
Outdoor Pool Improvements	70	50
Eisenhower Pool/Bathhouse Replacement	250	-
Park Playfield/Playscape Improvements	970	410
Spraypad Replacement	-	350
Cornerstone Aquatics Facility Renovation	-	50
Rockledge Improvements	100	100
Playscape Replacement	-	350
Wolcott Park Eastern Parking Lot	<u>700</u>	<u>-</u>
Sub-Total	2,090	1,310
TOWN BUILDING IMPROVEMENTS		
Elmwood Community Center	5,000	-
Veteran's Rink Improvements	-	4,000
Energy Conservation	-	100
Fire Training Tower	750	-
Heavy Equipment/Truck Storage Facility	500	-
Isham and Memorial Garage Restoration	4,743	5,167
Materials Solution Center Modernization	500	700
Town Building Improvements	1,943	2,105
Town Facilities Paving	150	-
Hoop Building Industrial Storage System	-	750
Relocation of Police Department Impound Yard	-	<u>250</u>
Sub-Total	13,586	13,072
GOVERNMENTAL OPERATIONS		
Communications Infrastructure	737	535
Document Digitization Project	250	250
Sub-Total	987	785
ROLLING STOCK/MISCELLANEOUS EQUIPMENT		
Fire Apparatus/Equipment/Apparatus Outfitting	461	1,750
Town Hall External Public Address Speaker System	-	50
Police Vehicles/Misc. Equipment/Cameras	935	688
Public Works Rolling Stock/Heavy Equipment	1,059	1,313
Town Vehicles	<u>247</u>	<u>130</u>
Sub-Total	2,702	3,931
TOTAL	\$ 50,458	\$ 50,543

SUMMARY BY DEPARTMENT GENERAL FUND

EXPENDITURES	ADOPTED FY 2026	ADOPTED FY 2027	PERCENT CHANGE
Town Council	\$ 492,491	\$ 499,223	1.4%
Town Clerk	432,582	458,265	5.9%
Town Manager	1,010,911	1,032,243	2.1%
Corporation Counsel	576,305	642,703	11.5%
Registrar of Voters	381,655	439,798	15.2%
Assessor's Office	1,018,407	1,021,579	0.3%
Information Technology	1,453,028	1,373,367	-5.5%
Financial Services	2,985,937	3,022,052	1.2%
Human Resources	657,538	688,382	4.7%
Fire	15,750,294	15,964,005	1.4%
Police	19,902,565	20,872,665	4.9%
Community Development	3,803,488	3,984,422	4.8%
Public Works	14,476,259	16,013,604	10.6%
Plant and Facilities Services	2,921,972	2,732,208	-6.5%
Leisure Services & Social Services	4,400,511	4,671,043	6.1%
Library	4,090,275	4,176,802	2.1%
Education	213,351,800	226,156,566	6.0%
Capital Financing	16,900,315	17,320,930	2.5%
Non-Departmental	<u>63,125,733</u>	<u>66,242,858</u>	4.9%
Total Expenditures	\$367,732,066	\$387,312,715	5.3%

GENERAL FUND TOWN SERVICES CATEGORIES OF EXPENSE SUMMARY

	FY 2026 Adopted	FY 2027 Adopted	Percent Change
Wages & Salaries			
Regular Payroll	\$ 45,138,624	\$ 46,194,283	2.3%
Temporary Payroll	3,569,773	3,986,848	11.7%
Overtime	4,304,711	4,326,386	0.5%
Holiday	1,346,283	1,370,325	1.8%
Education Premium Pay	<u>166,842</u>	<u>190,142</u>	14.0%
Total Wages & Salaries	\$ 54,526,233	\$ 56,067,984	2.8%
Operating Expenses			
Office Expense	\$758,693	\$837,624	10.4%
Dues and Travel	343,203	351,656	2.5%
Training	157,403	164,403	4.4%
Advertising	49,350	52,600	6.6%
Professional Services	956,674	1,027,008	7.4%
Contractual Services	4,349,928	5,157,141	18.6%
Solid Waste Disposal	2,704,000	2,880,000	6.5%
Office & Minor Equipment	407,003	443,903	9.1%
Meals	22,000	19,740	-10.3%
Uniforms & Laundry	378,923	421,473	11.2%
Education Tuition Reimbursement	45,000	45,000	-
General Contributions	1,357,135	1,402,698	3.4%
Information Technology	1,494,398	1,733,483	16.0%
Utilities	1,482,838	1,154,257	-22.2%
MDC	12,228,863	11,832,829	-3.2%
Telecommunications	277,815	319,706	15.1%
Vehicles & Equipment Expense	1,238,284	1,324,653	7.0%
Operating Expense—Miscellaneous	53,610	69,110	28.9%
Maintenance & Repairs	1,200,133	1,389,328	15.8%
Supplies	774,367	861,607	11.3%
Special Events	15,110	55,750	269.0%
Town Assistance/ADA Expense	363,042	380,963	4.9%
Rentals/Leases	136,700	86,140	-37.0%
Library/Electronic Materials	<u>447,590</u>	<u>447,590</u>	-
Total Operating Expenses	\$ 31,242,062	\$ 32,458,662	3.9%
Fringe Benefits, Insurance & Miscellaneous			
Social Security	\$2,265,275	\$2,308,421	1.9%
Pension	20,065,221	20,791,975	3.6%
Risk Management Expense	26,074,565	27,867,910	6.9%
Contingency	879,323	1,833,068	108.5%
Transfers Out	<u>2,427,272</u>	<u>2,507,199</u>	3.3%
Total Miscellaneous	\$ 51,711,656	\$ 55,308,573	7.0%
TOTAL TOWN BUDGET	\$137,479,951	\$144,129,044	4.8%
Capital Financing			
Debt Administration	\$ 115,000	\$ 115,000	-
Transfer for Debt Service	16,785,315	17,205,930	2.5%
Transfer to CNRE	-	-	-
TOTAL CAPITAL FINANCING	\$ 16,900,315	\$ 17,320,930	2.5%
TOTAL BOARD OF EDUCATION	\$213,351,800	\$226,156,566	6.0%
TOTAL GENERAL FUND	\$367,732,066	\$387,312,715	5.3%

To view the complete Fiscal Year 2027
Adopted Budget, visit

www.westhartfordct.gov