

# TOWN OF TOLLAND



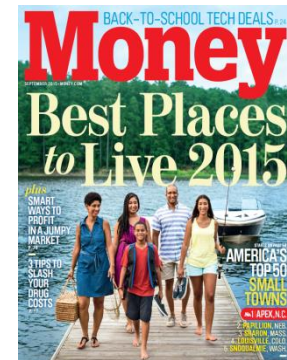
## BUDGET OVERVIEW

*March 15, 2023*



# **TOLLAND IS NATIONALLY RECOGNIZED AS AN OUTSTANDING TOWN TO LIVE, WORK AND PLAY!**

**Ranked 34<sup>th</sup> by Money Magazine in 2015  
as a “Best Place to Live”**



**AAA Bond Rating from both Standard and Poor's  
and Fitch Rating Agencies**



## **Budget Summary**

- **The proposed budget for FY2023/24 is balanced per state law. The Town's projected revenue for the year is expected to be \$61,741,357.**
- **The General Fund expenditure budget of \$56,671,906 includes operating expenses for the Board of Education (\$42,989,855) and Town Government (\$13,682,051).**
- **Additionally, the budget includes \$4,750,000 for Debt Service and the General Fund share of the Capital Improvement plan of \$319,451.**
- **Incorporated into the revenue total is the use of \$200,000 from unassigned fund balance and \$68,000 from Committed Fund Balance for Debt.**
- **The Town's grand list grew 1.83%.**
- **Other revenues also increased.**
- **The proposed mill rate of 37.43 reflects an increase of 2.32% or .85 mills.**

# Board of Education Request

- The Board of Education's (BOE) adopted budget for FY 2023-2024 of \$44,223,691 represents a \$2,485,968 increase (5.96%) over the FY 2022-2023 budget of \$41,737,723.
- The BOE requested budget was reduced \$1,233,836, by the Town Manager to \$42,989,855. This represents an increase of \$1,252,132 and 3%.

THREE YEAR REVENUE AND EXPENDITURE COMPARISON						
		2021-2022 Actual	2022-2023 Adopted Budget	2023-2024 Proposed Budget	\$ Change 2022/2023 to 2023/2024	% Change 2022/2023 to 2023/2024
PROPERTY TAXES		48,357,368	48,355,321	50,275,076	1,919,755	3.97%
STATE & FEDERAL GRANTS		535,534	1,233,028	1,338,748	105,720	8.57%
LICENSES, PERMITS & FEES		412,577	300,400	357,200	56,800	18.91%
CHARGES FOR CURRENT SERVICES		545,678	401,440	363,640	(37,800)	-9.42%
INVESTMENT INCOME/OTHER REVENUE		146,220	40,000	201,000	161,000	402.50%
EDUCATION GRANTS		8,976,199	9,112,810	8,937,693	(175,117)	-1.92%
CONTRIBUTION FROM FUND BALANCE		0	268,000	268,000	-	0.00%
CONTRIBUTION FROM MUNICIPAL STABILIZATION		110,000			-	0.00%
<b>REVENUE TOTALS</b>		<u>59,083,576</u>	<u>59,710,999</u>	<u>61,741,357</u>	<u>2,030,358</u>	<u>3.40%</u>
TOTAL TOWN OPERATING		13,504,150	13,017,396	13,682,051	664,655	5.11%
BOARD OF EDUCATION OPERATING		40,809,870	41,737,723	42,989,855	1,252,132	3.00%
CAPITAL IMPROVEMENTS		137,946	255,880	319,451	63,571	24.84%
TEACHERS RETIREMENT		0	0	0	-	0.00%
DEBT SERVICE		4,662,677	4,700,000	4,750,000	50,000	1.06%
<b>EXPENDITURES TOTALS</b>		<u>59,114,643</u>	<u>59,710,999</u>	<u>61,741,357</u>	<u>2,030,358</u>	<u>3.40%</u>

### Historical and Proposed Budgeted Revenues

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24*
State/Federal Grants	\$507,547	\$204,435	\$517,805	\$517,405	\$518,763	\$1,233,028	1,338,748
Investment Income/Other	70,000	70,000	190,000	265,000	65,000	40,000	201,000
Licenses, Permits & Fees	249,800	238,500	258,500	273,500	274,000	300,400	357,200
Charges for Current Services	337,840	356,940	323,940	332,940	344,009	401,440	363,640
Education Grants	10,172,654	9,745,098	8,875,986	9,114,072	8,781,991	9,112,810	8,937,693
<b>Total</b>	<b>\$11,337,841</b>	<b>\$10,644,973</b>	<b>\$10,166,231</b>	<b>\$10,502,917</b>	<b>\$9,983,763</b>	<b>\$11,087,678</b>	<b>\$11,198,281</b>

\*Estimated revenues at this time subject to change as the budget process proceeds.

### Historical and Proposed Budgeted Expenditure Percentages

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Town	-.73%	1.14%	1.76%	2.03%	2.28%	3.98%	5.11
BOE	0.00%	.78%	.84%	.10%	2.46%	2.99%	3.00
Overall	-.15%	.81%	1.07%	.72%	2.26%	3.25%	3.40

### Grand List Growth

	2017/18	2018/19	2019/20	2020/21**	2021/22	2022/23	2023/24
Net Increase	.81%	.23%	2.96%	-.41%	.85%	3.80%	1.83%
Grand list change	\$10,255,060	\$2,902,091	\$3,787,800	\$(5,258,726)	\$10,841,850	\$48,813,432	\$24,462,377

### Mill Rate Increase

2015/16**	2016/17	2017/18	2018/19	2019/20	2020/21**	2021/22	2022/23	2023/24
2.31	No change	.83	.81	1.05	No change	1.26	-.53	.85

\*\*Revaluation year.

# **Impact of Governor's Budget on Tolland**

- Most State Revenues remain status quo with the exception of the reduction of \$175,378 in Education Cost Sharing funds (ECS) and an increase for the Motor Vehicle Tax Stabilization funding of \$106,226.
- Uncertainty over State Revenues that could be subject to interim reductions.
- In the earlier years, the formula for the ECS provided Tolland with a significant amount of revenue to fund education. Legislation was passed to calculate the allocation based on a new formula. This impacted Tolland by several million dollars. The impact is to be phased in over 10 years, which will result in a reduction of approximately \$330,000 each year. During the COVID period, the ECS funding was held stable. The current Governor's budget proposal does not include any changes to the ECS formula and also has reinstated the phased-in reduction. There has also been an increase in funding to the ECS funds and our reduction for the FY23/24 is estimated to only be \$175,378. We will continue to use the \$330,000 for our long-term financial analysis until we have confirmed information for future estimates for this reduction.
- I have chosen to reflect full amount of the ECS funds in this year's budget as reflected in the Governor's proposal.

## Governor's Proposed FY 24 State Budget Adjustments: Impact on Tolland

On February 15, 2023, the governor released his proposed adjustments to the FY 24 state budget. Below are preliminary grant estimates for Tolland for certain key programs. Please note that the governor's proposal is the first step in the development of the state budget. Additional changes will likely be proposed by the General Assembly. For this reason, the grant amounts reflected below are subject to change and should not be used definitively in development of municipal budgets.

	Est. FY 23	Gov. Prop. FY 24	\$ Change	% Change
Adult Education	7,798	7,543	(255)	-3.3%
ECS	9,105,528	8,930,150	(175,378)	-1.9%
LoCIP	114,713	114,713	0	0.0%
Pequot-Mohegan	0	0	0	
PILOT	48,667	47,972	(695)	-1.4%
Town Aid Road	337,459	337,459	0	0.0%
Municipal Grants-in-Aid	85,064	85,064	0	0.0%
Motor Vehicle Reimbursement	697,853	804,079	106,226	15.2%
Municipal Revenue Sharing	0	0	0	
Municipal Stabiization	322,977	0	(322,977)	-100.0%
Supplemental Revenue Sharing	0	322,977		
<b>TOTAL</b>	<b>10,720,059</b>	<b>10,649,958</b>	<b>(70,102)</b>	<b>-0.7%</b>

# **Town Revenues 2023 - 2024**

**PROJECTED DECREASES/INCREASES FOR 2023/2024  
FROM NON-TAX REVENUE SOURCES**

**(DECREASES)/INCREASES:**

<b>State Aid for Education</b>		<b>(\$175,117)</b>
ECS	(\$175,378)	
Adult Education	\$261	
<b>Non-Education State and Federal Grants</b>		<b>\$105,720</b>
PILOT	\$695	
Disability Grant	\$200	
Veterans	(\$1,400)	
State Municipal M/V Grant	\$106,225	
<b>Licenses, Permits &amp; Fees</b>		<b>\$56,800</b>
Building Permit Fees	\$50,000	
Fines, Fees & Licenses	(\$200)	
Town Clerk Fees	\$5,000	
Library Fees	\$2,000	
<b>Charges for Current Services</b>		<b>(\$37,800)</b>
Document Recording Fees	(\$35,000)	
Map & Copy Sales	(\$2,000)	
Zoning Board of Appeals	(\$800)	
<b>Interest Income</b>		<b>\$161,000</b>
<b>NET REVENUE INCREASE FROM NON-TAX SOURCES</b>		<b><u>\$110,603</u></b>

## **Fund Balance**

An amount of \$200,000 from Fund Balance is recommended to be used as a revenue. Also, \$68,000 from the Committed Fund Balance for Debt will be used.

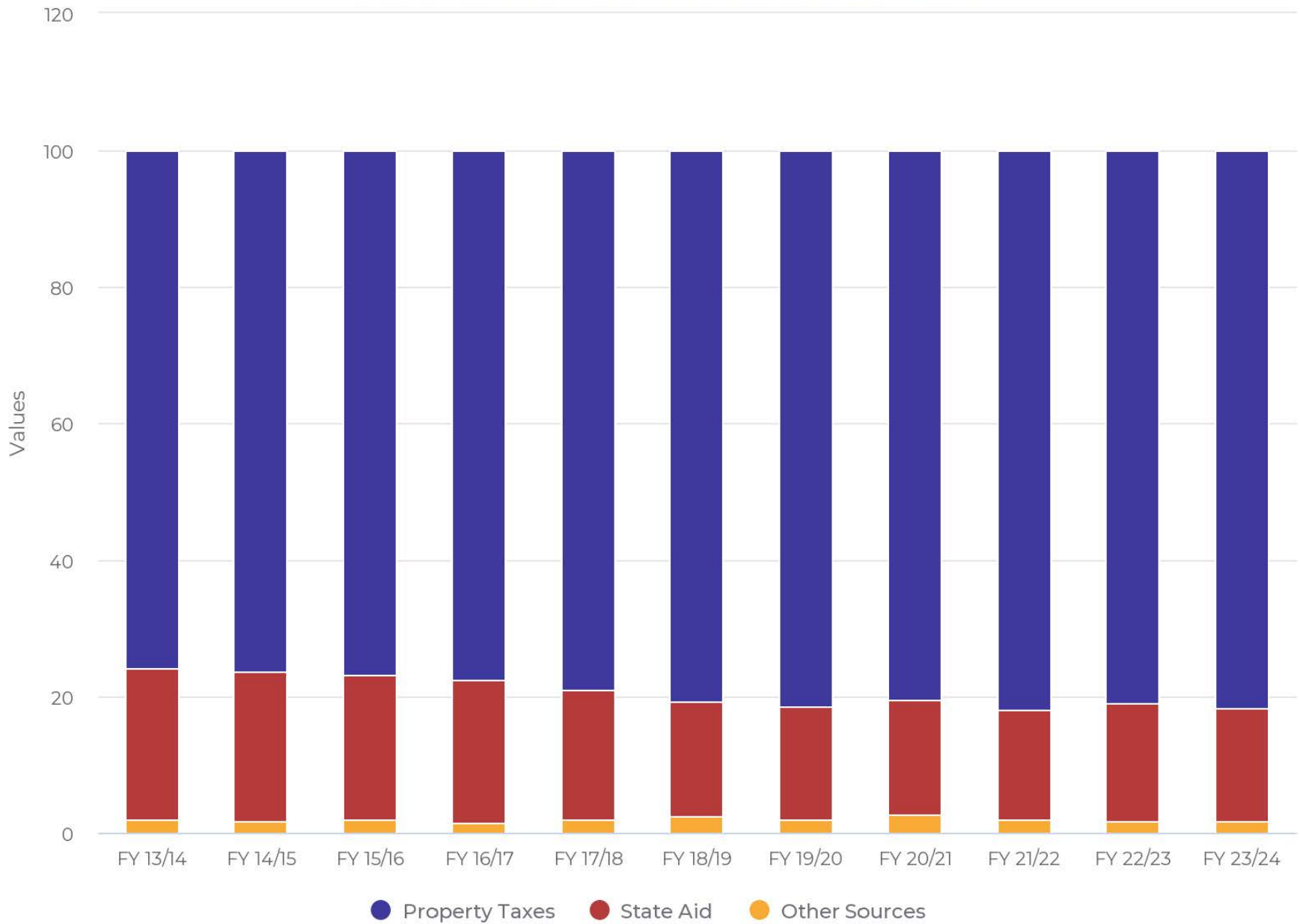
Rating agencies recommend that Fund Balance percentage for towns with a AAA credit rating be in a range of 10%-15% of operating expenditures. At June 30, 2022 Unassigned Fund Balance was 15.12% and estimate year end Unassigned Fund Balance for FY22-23 to be at 14.46%.

This is not a “revenue source” that should be relied upon in the future. This is a one time use of funds that may not be able to be duplicated in future years.

## **UNASSIGNED FUND BALANCE**

<b>2024 EST*</b>	<b>\$9,573,466</b>	<b>14.12%</b>
<b>2023 EST</b>	<b>\$9,714,918</b>	<b>14.46%</b>
<b>2022</b>	<b>\$9,955,012</b>	<b>15.12%</b>
<b>2021</b>	<b>\$9,947,007</b>	<b>15.64%</b>
<b>2020</b>	<b>\$9,219,295</b>	<b>14.88%</b>
<b>2019</b>	<b>\$8,150,176</b>	<b>13.53%</b>
<b>2018</b>	<b>\$8,320,481</b>	<b>13.17%</b>
<b>2017</b>	<b>\$7,763,976</b>	<b>12.27%</b>
<b>2016</b>	<b>\$7,113,653</b>	<b>11.98%</b>
<b>2015</b>	<b>\$6,853,234</b>	<b>11.90%</b>
<b>2014</b>	<b>\$7,053,690</b>	<b>12.40%</b>
<b>2013</b>	<b>\$6,649,387</b>	<b>11.77%</b>
<b>2012</b>	<b>\$6,588,695</b>	<b>11.82%</b>
<b>2011</b>	<b>\$6,209,332</b>	<b>12.09%</b>

## Trends in General Fund Revenue Sources - 2024

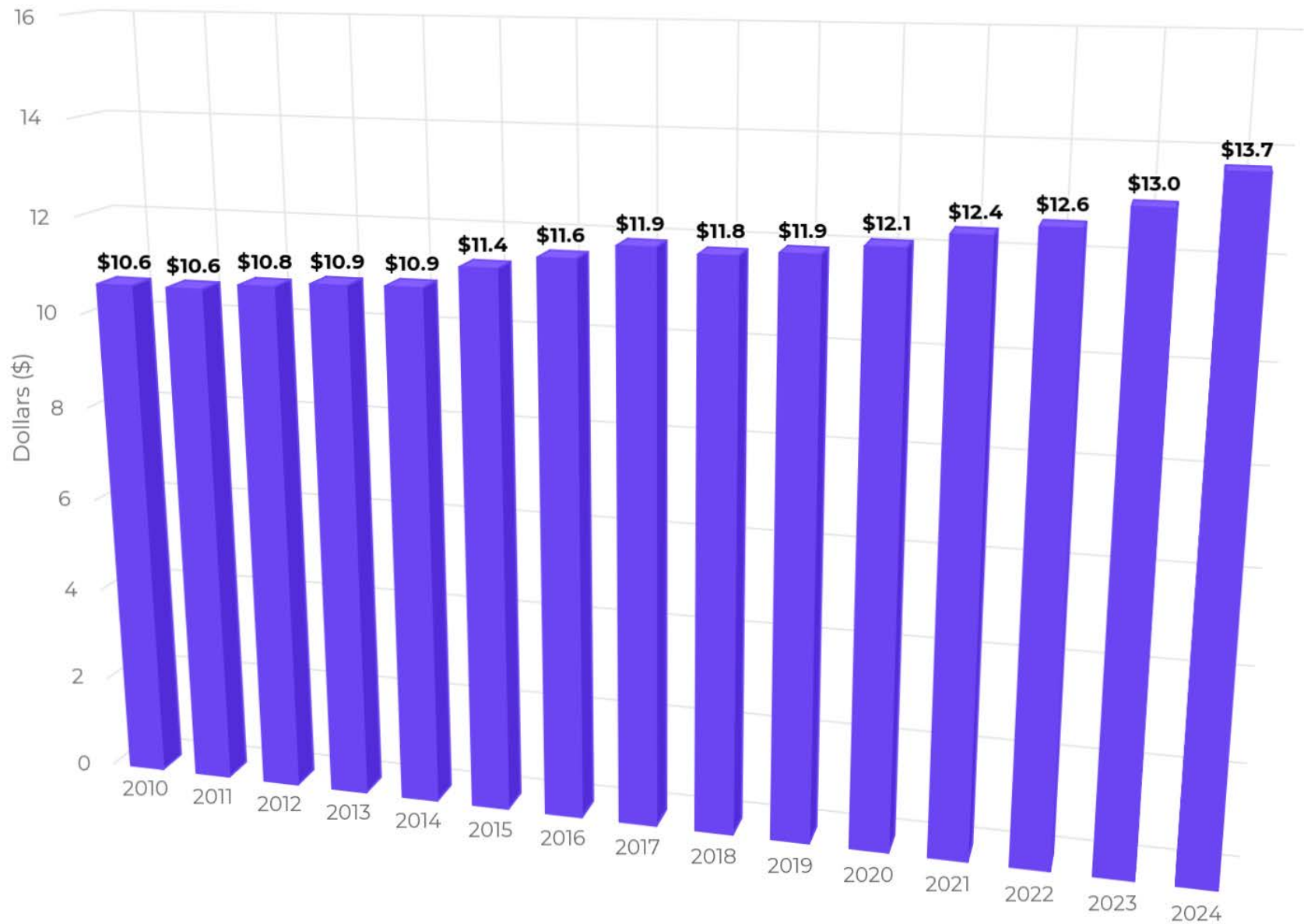


# Expenditures

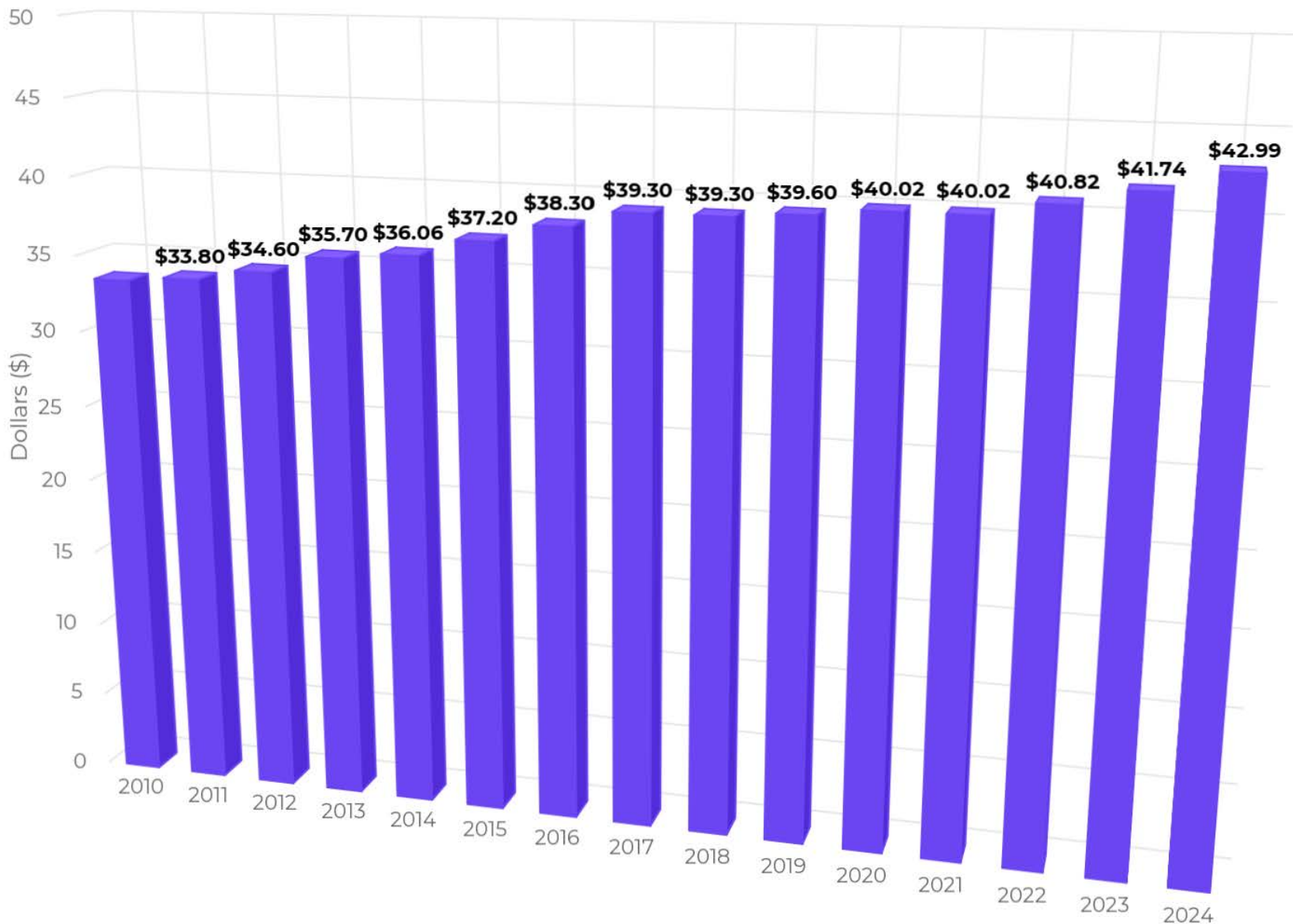
## **EXPENDITURE SUMMARY**

<b>Category</b>	<b>Adopted 22/23</b>	<b>Recommended 23/24</b>	<b>Dollar Change</b>	<b>Percentage Change</b>
Town Depts.	13,017,396	13,682,051	664,655	5.11%
Capital Expenditures	255,880	319,451	63,571	24.84%
Debt Service	4,700,000	4,750,000	50,000	1.06%
Board of Education	41,737,723	42,989,855	1,252,132	3.00%
<b>Grand Total</b>	<b>\$59,710,999</b>	<b>\$61,741,357</b>	<b>\$2,030,358</b>	<b>3.40%</b>

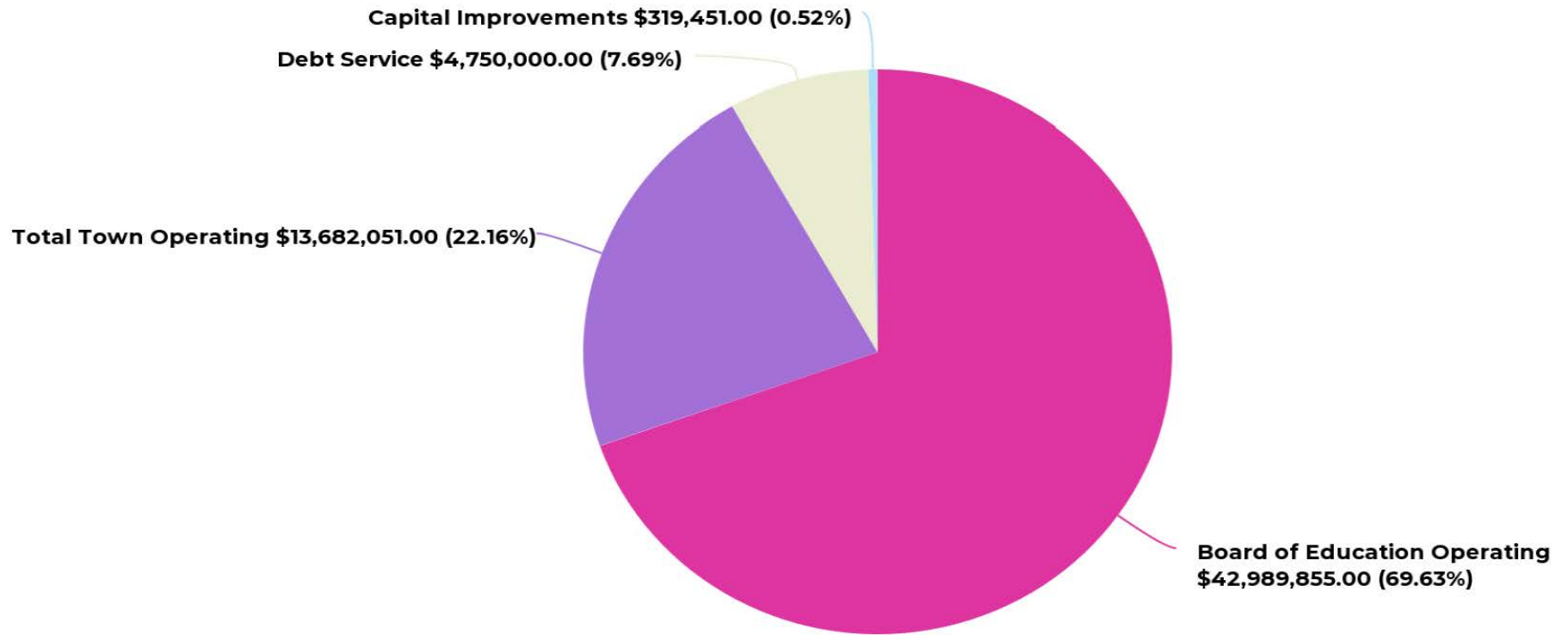
Town Operational \$ Cost in Millions 2010 - 2024



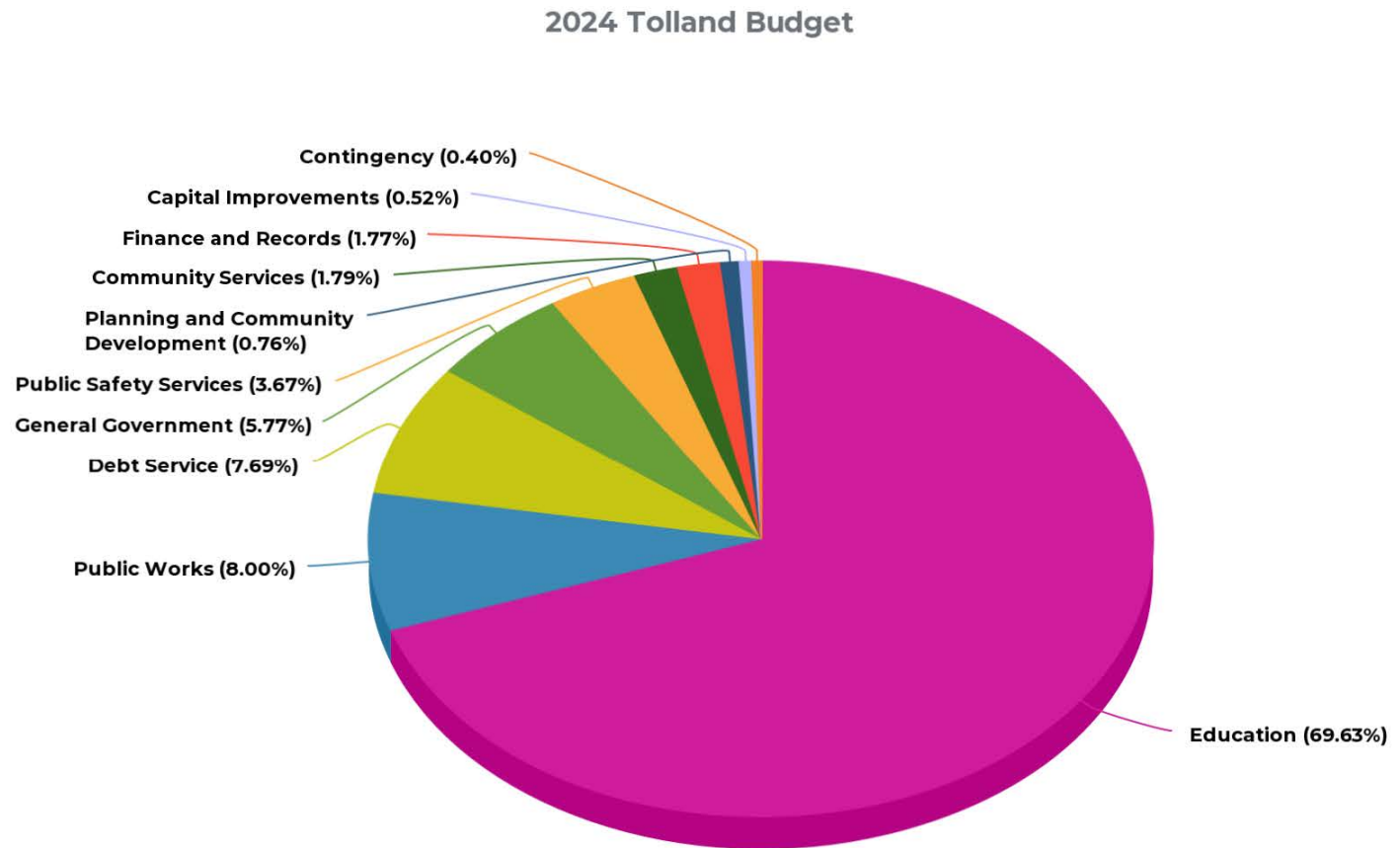
## BOE Operational \$ Cost in Millions 2010 - 2024



## 2023/2024 Expenditures Budget

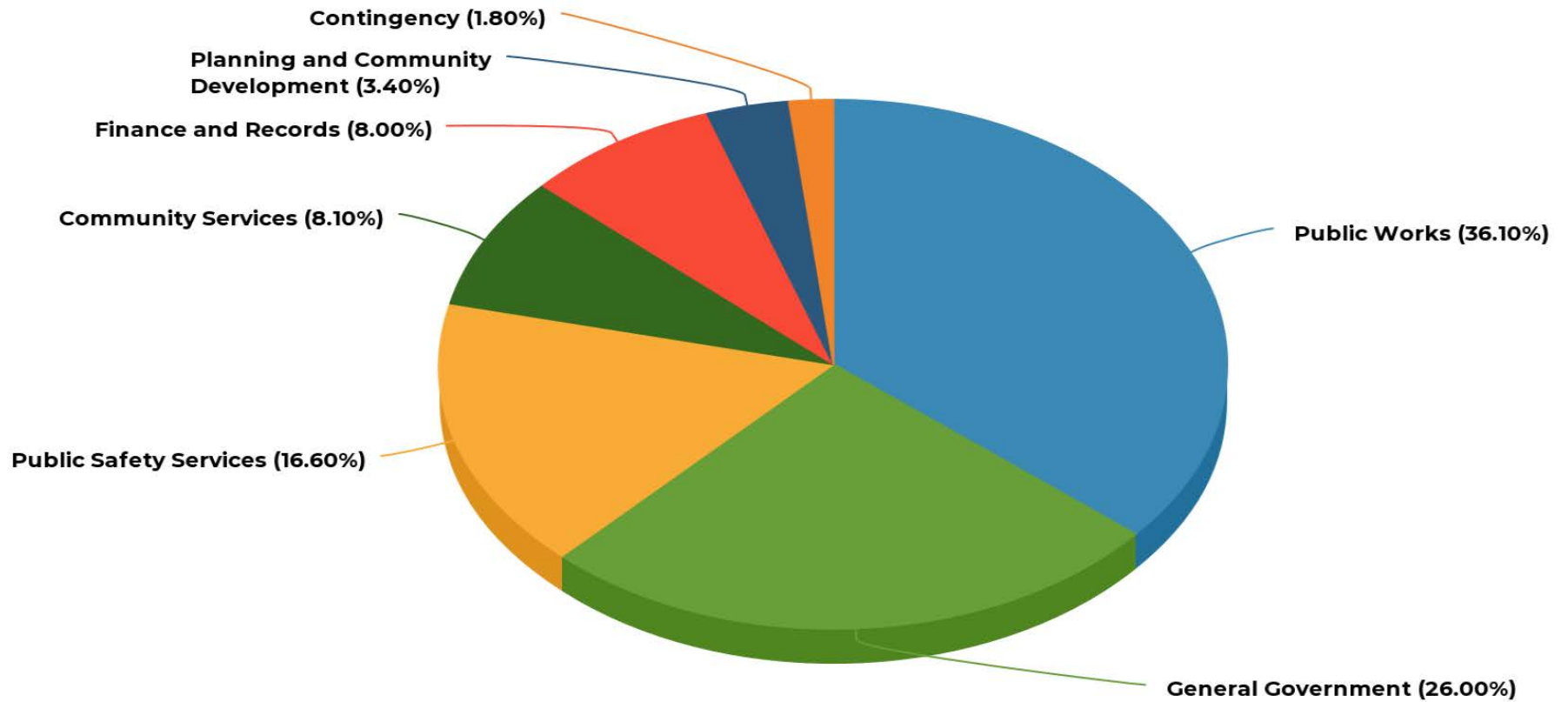


The following chart depicts spending distribution of the budget



**Note: Financial & Records Includes Debt & Contingency**

## Town Operating Expenditures Allocation 2024



# Town Expenditure Drivers

- Debt service increased by 1.06% or \$50,000, mainly due to the impact of the Birch Grove Primary School project. However, there will be no impact on the mill rate due to the use of a committed fund balance that had been set aside for this in past years.
- Capital improvements supported by the General Fund increased by \$63,571.

# Expenditure Drivers

The budget continues to include one free bulky waste pickup, which was used by approximately 1,800 residents last October. Our vendor, Casella Waste Systems Inc., has offered to continue another one-year contract addendum due to the poor recycling market conditions with the only change being a monthly floating market rate calculation budgeted at \$50.00 per ton for recycling. Recycling tipping fees are an estimated total of \$80,000.

Also, Casella would waive the fee (\$15,548) for the one Bulky Waste pick-up. The Town would only be responsible for the bulky waste disposal tonnage for the one Bulky Waste pick-up estimated at \$19,854. These two costs total approximately \$99,854 and are now included in the operating budget since the Solid Waste Program Capital Account has been depleted of funds. With more individuals working from home, our refuse tonnage has increased slightly and this budget reflects an estimated cost increase of \$126,179.

# Expenditure Drivers

Item	Cost Increase
Salary increases include a remaining phased-in balance for the part time recreation coordinator and a public safety officer that was partially added in FY 22-23 for regular wage costs.	\$244,473
FICA, Medicare, Employee Deferred Contribution Plan, Health Insurance-(\$144,849)	\$167,219
Personnel Contingency - union negotiations and other wage-related decrease	(\$60,355)
Fuel & Oil Costs	\$39,257
Professional Services - majority is State Trooper costs decrease	(\$45,642)
Increases in Road Materials for snow removal costs	\$129,263
Increases in Refuse and Recycling	\$126,179
Decrease in Other Services & Fees (Fire Dept. Physical reductions & Public Works)	(\$16,381)
Increase in Property & Liability Insurance	\$14,142

# MILL RATE IMPACT OF THE FINANCIAL PLAN

**Mill Rate = 37.43**

An ***increase*** of .85 mills compared to the  
current mill rate of 36.58

# TAX IMPACT / REVALUATION IMPACT

Each year as part of this budget message we show the tax impact to the average low-middle-higher assessed homes.

## Change in the Grand List:

Net Grand List 2021 (After Board of Assessment Appeals Adjustments)	\$1,334,502,907
Net Grand List 2022 (used to set FY 23/24 mill rate)	1,358,965,284
Overall average percentage increase	1.83%

Property Tax Impact of the Town Managers Proposed Budget for Three Average Assessments							
	2020 Assessment	Market Value	Taxes at 36.58 FY 22-23	2022 Assessment	Market Value	Taxes at 37.43 FY 23-24	Difference
<b>Residential:</b>							
<b>Low</b>	\$129,570	\$185,100	\$4,740	\$129,570	\$185,100	\$4,850	\$ 110
<b>Medium</b>	\$178,870	\$255,530	\$6,543	\$178,870	\$255,530	\$6,695	\$ 152
<b>High</b>	\$314,125	\$448,750	\$11,491	\$314,125	\$448,750	\$11,758	\$ 267
<b>Commercial:</b>							
<b>Low</b>	\$ 191,275	\$ 273,250	\$6,997	\$ 191,275	\$ 273,250	\$7,159	\$ 163
<b>Medium</b>	\$ 347,760	\$ 496,800	\$12,721	\$ 347,760	\$ 496,800	\$13,017	\$ 296
<b>High</b>	\$ 785,190	\$ 1,121,700	\$28,722	\$ 785,190	\$ 1,121,700	\$29,390	\$ 667

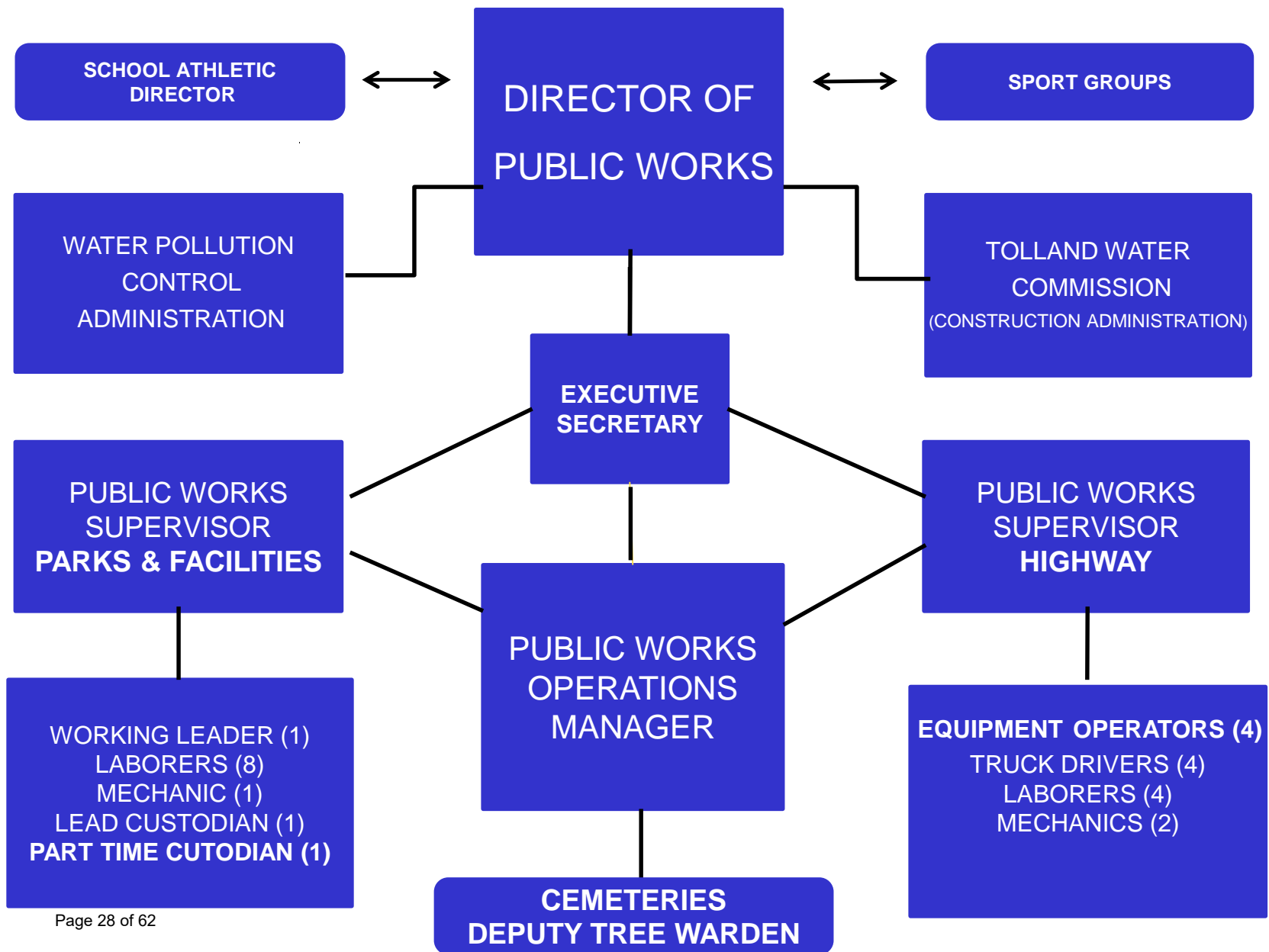
**APPROVED TAX/REVALUATION  
INCREASE/DECREASE OVER THE PAST 6  
YEARS FOR THE AVERAGE RESIDENTIAL  
HOME**

FISCAL YEAR	MILL RATE	MILL RATE INCREASE	AVG ASSESS OF HOME	TAX BASED ASSESSMENT	TAX \$ INC/DEC
2018/2019	35.00	0.52	\$188,285	\$6,589.98	\$97.90
2019/2020	36.05	1.05	\$188,285	\$6,787.67	\$197.70
*2020/2021	36.05	0	\$178,870	\$6,448.26	(\$339.41)
2021/2022	37.11	1.06	\$178,870	\$6,637.87	\$189.60
2022/2023	36.58	-0.53	\$178,870	\$6,543.06	(\$94.80)
2023/2024	37.43	0.85	\$178,870	\$6,695.10	\$152.04
	* REVALUATION YEAR				
	6 year average household increase in taxes	-		\$282.04	

Page 26 of 62

# DEPARTMENT OF PUBLIC WORKS





# REQUEST FOR INFORMATION

## COMPARISON OF INFRASTRUCTURE/STAFFING

	Ellington	Willington	Tolland
What is the area of your Town?	34.8 Square Miles	30.5 Square Miles	40.4 Square Miles
How many miles of paved roads do you have?	100	70	124.61
How many miles of unimproved (gravel) roads do you have?	8	10	8.82
How many full-time employees are in the DPW?	25	6	30 & 1 P/T Custodian
How many of those employees are Supervisors or Administration?	5	1	5
Do you employ seasonal help?	Yes	No	Yes
What types of tasks are they assigned?	Mowing, weeding, etc.	N/A	Mowing, weeding, etc.
What is the range of miles for each of your plowing routes?	10 miles	10-15 miles	7.12-12.22 – Avg. 10.13 miles
Do you supplement your staff with rental drivers or trucks?	No	Yes, 1 Contractor	No
Does the DPW clear municipal sidewalks?	Yes	No	Yes
Approximately how many miles?	2	0	7.15
Does the DPW plow/treat the Board of Education buildings?	Yes	Yes	Yes
How many schools do you have?	5	2	4

	Ellington	Willington	Tolland
Do you also clear their sidewalks?	No	No	Yes
Approximately how long after it stops snowing does it take for cleanup?	4-6 hours	6 hours	6-8 hours
How many Fire Stations do you maintain?	3	2, plow only	4 & Training Center
How many catch basins does your Town have?	1,800 +/-	840	3,000+/-
Do you clean them in-house or contract it out?	Contractor	No response	Both
Are they cleaned/inspected on an annual basis?	1/3 cleaned, 2/3 inspected	No response	Roads being paved are first
Do you have municipal Cemeteries?	Yes, 1	No	Yes, 4
Are they maintained in-house or contracted out?	Contractor	N/A	In-house
How often are they mowed or weed whacked?	Weekly	N/A	Every other week
Does your municipality perform the excavations for burials?	No	N/A	Yes
Do your crews do your tree trimming or is it contracted out?	Contractor & In-house	Contracted out	Contractor & In-house
Do you assist with the clean up or traffic if it is contracted out?	At times	No	At times
Who handles the grinding of the resulting debris for the tree removals?	Contractor if needed	Contractor	Contractor & In-house
Does your Town have crews assigned specifically to Building Maintenance?	Yes	No	Yes

	Ellington	Willington	Tolland
How many municipal buildings do you maintain?	8	5	16
How many athletic fields do you maintain?	19	6	24
Town fields?	13	3	15
Board of Education?	6	3	9
Do you have your own street sweeper?	Yes	Yes	Yes, our new one just arrived
If no, do you contract it out?	No	N/A	We have in the past
Do you do roadside mowing?	Yes	Yes	Yes
In-house?	Yes	Yes	Yes

# INFRASTRUCTURE

- ❖ 125.21 MILES OF IMPROVED ROADS
- ❖ 8.41 MILES OF UNPAVED ROADS
- ❖ 55 LARGE & 66 SMALL PIECES OF EQUIPMENT
- ❖ 24 MUNICIPAL BUILDINGS, 4 CEMETERIES
- ❖ 135 ACRES GROUNDS / PARKS / FIELDS

# BUILDINGS & GROUNDS MAINTAINED

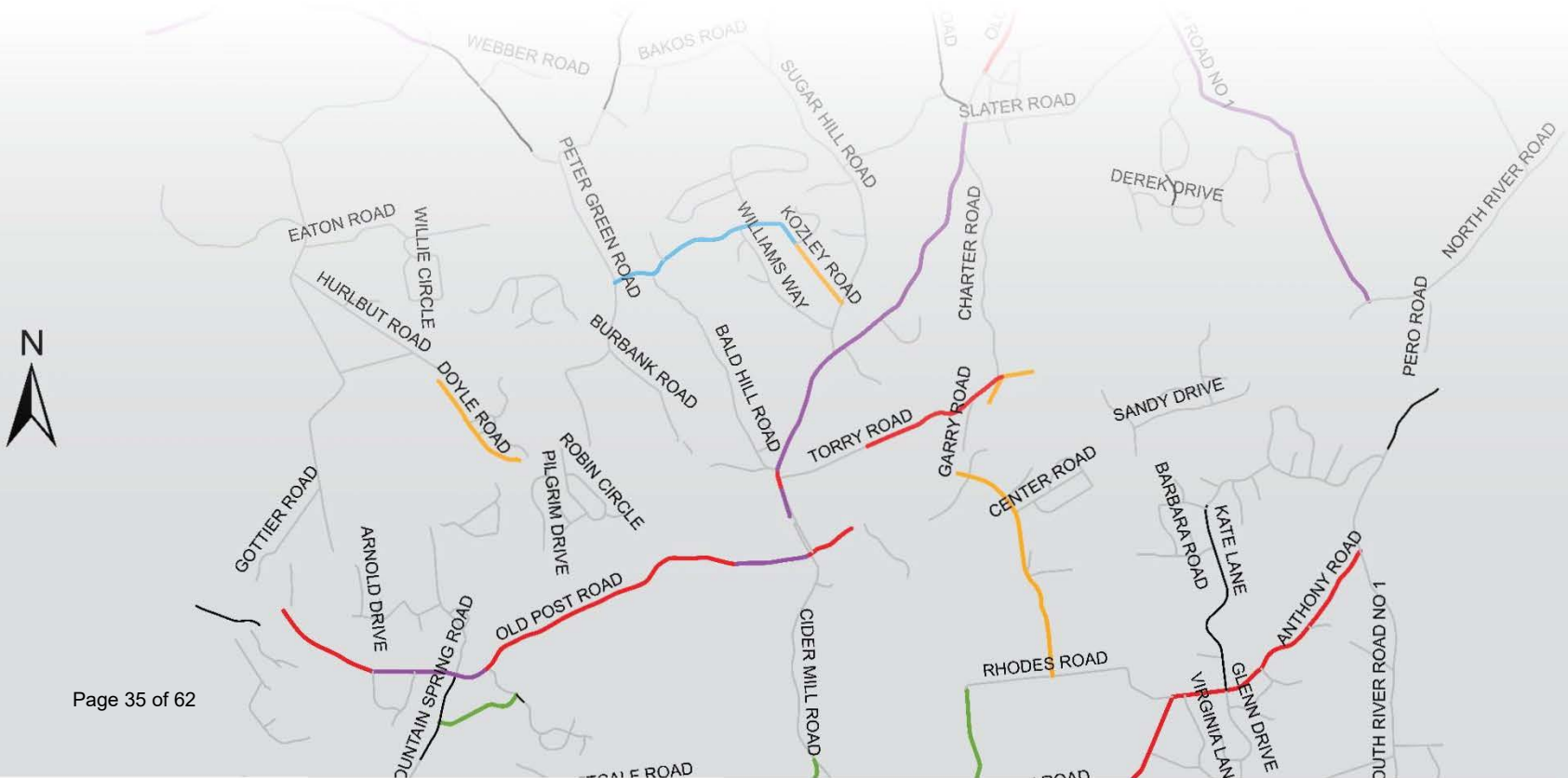


# FIELDS & GROUNDS MAINTENANCE





# Pavement Management Update



# The Process

The Town has enlisted the services of VHB, an Engineering firm that specializes in pavement condition assessments for many years. The process used is that a crew of employees of VHB analyze every road in Town and collect data through pictures, the date of the last surface treatment of the pavement, the ADT, which is the average daily traffic count and other contributing factors. All of this is inputted into a program that will assign a PCI, pavement condition index, which then helps to generate a list showing what we then use as a guide for our five-year plan. Using their proposed five-year plan as a guide, we sometimes have to add a road due to issues that have happened over the winter, which could result in pushing a road that had been planned for that year, off for another year. Our goal is to reach a Town-wide PCI rating of 75 or higher, and to be able to continue maintaining it as our roads and infrastructure are some of our biggest assets, which will require another five year Bond package.

# Pavement Management Concepts

***Do Nothing Condition (PCI 91-100)***

**PCI=99**



***Routine Maintenance Condition (PCI 83-90)***

**PCI=86**



**PCI=73**



***Preventive Maintenance Condition (PCI 71-82)***

# Pavement Management Concepts

**Structural Improvement Condition (PCI 56-70)**

**PCI=65**

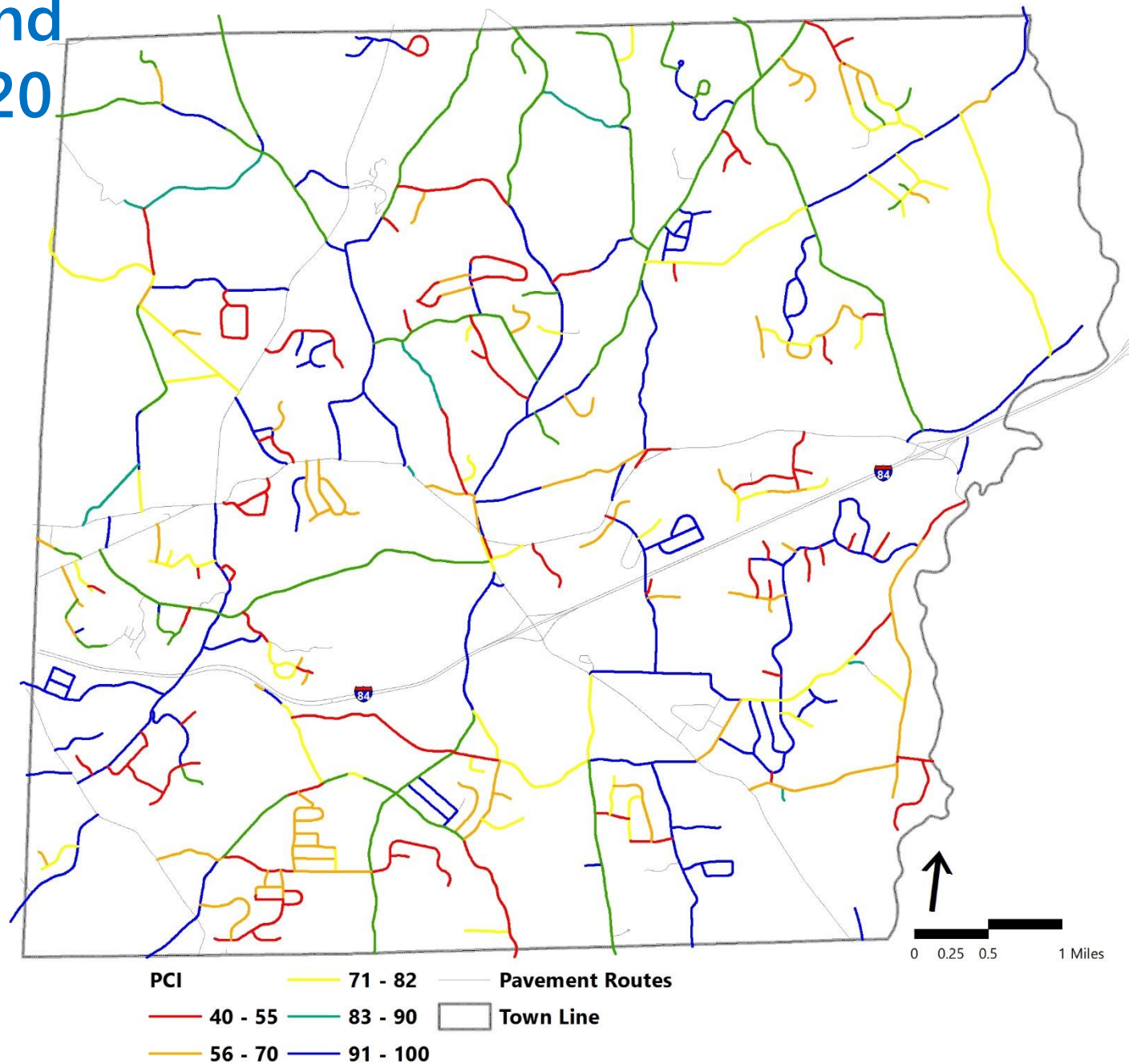


**Base Rehabilitation Condition (PCI 0-55)**

**PCI=43**



# Town of Tolland Estimated 2020 Pavement Condition



# BUDGET DETAILS

2023-2024

# Parks & Facilities

**Total Budget \$1,582,811**

**Increase \$39,992** (2.6% vs. prior year)

This year we had an increase in the Fuel & Oil Accounts of \$2,645 due to higher per gallon pricing for diesel and gasoline. The Utility Accounts increased by \$493. The Regular Payroll Account was originally increased at the department's request by \$76,520 due to union contract negotiations and expected pay increases in the coming year. That increase also included the addition of a full-time laborer position which would have brought the Department up to full staff. However, the Town Manager's budget eliminated the additional position request due to budget constraints, resulting in an increase to the account by \$24,606. The Temporary Help Account was decreased by \$2,478.

# Parks & Facilities

The Equipment Rental Account has been increased by \$7,500 for contracted services for snow removal at the Birch Grove School. The Machinery & Equipment Accounts were increased by \$4,506 due to the increased cost of parts. The Drug & Alcohol Account increased by \$470 in order to maintain regulatory compliance with required programs. The Building Materials Account increased by \$2,590 due to increased cost of materials and the Building Improvement Materials Account for the firehouses was reduced by \$500 as Station 340 will be out of service. The Agriculture & Custodial Accounts decreased by \$170. The Service Contracts Accounts increased by \$2,110 primarily due to the increase in the HVAC contract and for the fire extinguisher inspections and maintenance. The Other Services and Fees Accounts decreased by \$1,683. The Furniture and Fixture Account was reduced by \$500.

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Revised Budget	FY2023 Adopted Budget	FY2024 Department Proposed Budget	FY2024 Manager Proposed Budget	FY2023 Adopted Budget vs. FY2024 Manager Proposed Budget (\$ Change)	FY2023 Adopted Budget vs. FY2024 Manager Proposed Budget (% Change)
Expense Objects									
Regular Payroll	\$740,285	\$744,402	\$769,967	\$813,680	\$803,104	\$879,624	\$827,710	\$24,606	3.1%
Overtime	\$17,335	\$24,456	\$34,033	\$45,742	\$45,742	\$49,847	\$45,800	\$58	0.1%
Temporary Help	\$14,167	\$13,509	\$20,062	\$24,999	\$24,999	\$26,520	\$22,521	-\$2,478	-9.9%
Communications	\$5,598	\$5,913	\$8,568	\$8,400	\$8,400	\$8,400	\$8,400	\$0	0%
Service Contracts	\$43,094	\$58,206	\$39,427	\$39,052	\$39,052	\$41,462	\$41,162	\$2,110	5.4%
Utilities	\$217,901	\$208,578	\$205,012	\$197,708	\$197,708	\$198,201	\$198,201	\$493	0.2%
Reimbursables	\$0	-\$8						\$0	N/A
Equipment Rental	\$682	\$1,063	\$767	\$1,300	\$1,300	\$8,800	\$8,800	\$7,500	576.9%
Drug & Alcohol Program	\$963	\$1,052	\$1,881	\$2,994	\$2,994	\$3,464	\$3,464	\$470	15.7%
Other Services & Fees	\$21,917	\$20,457	\$42,918	\$44,608	\$44,608	\$45,925	\$42,925	-\$1,683	-3.8%
Training & Development	\$2,030	\$0	\$900	\$2,500	\$2,500	\$2,500	\$2,500	\$0	0%
Office Supplies	\$926	\$1,516	\$1,263	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0%
Minor Tools	\$5,862	\$4,396	\$3,032	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0%
Machinery & Equipment Parts	\$68,208	\$98,712	\$74,280	\$73,244	\$73,244	\$81,750	\$77,750	\$4,506	6.2%
Repairs	\$39,465	\$17,595	\$16,953	\$22,785	\$22,785	\$23,430	\$22,630	-\$155	-0.7%
Building Improvement Materials	\$12,523	\$16,118	\$27,188	\$22,600	\$22,600	\$25,690	\$25,190	\$2,590	11.5%
Food / Clothing	\$7,620	\$8,376	\$7,978	\$8,300	\$8,300	\$8,300	\$8,300	\$0	0%
Agricultural & Custodial	\$80,928	\$75,527	\$75,604	\$71,350	\$71,350	\$72,180	\$71,180	-\$170	-0.2%
Fuel & Oil	\$102,617	\$107,007	\$105,114	\$138,133	\$138,133	\$157,237	\$140,778	\$2,645	1.9%
Furniture & Fixture	\$1,144	\$2,718	\$1,324	\$2,500	\$2,500	\$2,500	\$2,000	-\$500	-20%
Contingency	\$11,378	\$19,807	\$19,672	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0%
<b>Total Expense Objects:</b>	<b>\$1,394,643</b>	<b>\$1,429,401</b>	<b>\$1,455,945</b>	<b>\$1,553,395</b>	<b>\$1,542,819</b>	<b>\$1,669,330</b>	<b>\$1,582,811</b>	<b>\$39,992</b>	<b>2.6%</b>

# Streets & Roads

**Total Budget \$2,107,223 Increase \$178,991** (9.28 %vs. prior year)

This budget increased by \$178,991. The most significant increase was in the Road Materials Account for snow removal, which increased by \$129,263 to cover the increased cost of treated road salt. The amount of salt has been decreased in accordance with town policy. The Machinery and Equipment Parts Accounts have been increased by \$4,500 as a result of the higher cost of machinery parts. The Other Equipment Account has been decreased by \$600. The Regular Payroll Account has been increased by \$30,035. The Overtime Accounts have been increased by \$2,468 due to the anticipated increase in wages. The Communications Account was reduced by \$1,830 as a result of new vendor pricing. The Other Services Account was reduced by \$10,000 as the street sweeping and catch basin cleaning will now be performed by DPW crews; however, the Town will still incur costs for environmental testing and disposal of collected debris.

# Streets & Roads

The Fuel & Oil Account has been increased by \$22,477 due to higher per gallon pricing for diesel and gasoline. The Professional Services Account was decreased by \$3,900 and the Food/Clothing Accounts were decreased by \$2,500. The Drug & Alcohol Account increased by \$378 in order to maintain regulatory compliance with required programs.

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Revised Budget	FY2023 Adopted Budget	FY2024 Department Proposed Budget	FY2024 Manager Proposed Budget	FY2023 Adopted Budget vs. FY2024 Manager Proposed Budget (\$ Change)	FY2023 Adopted Budget vs. FY2024 Manager Proposed Budget (% Change)
Expense Objects									
Regular Payroll	\$938,503	\$927,235	\$1,030,186	\$1,023,870	\$1,022,674	\$1,052,709	\$1,052,709	\$30,035	2.9%
Overtime	\$82,134	\$107,312	\$152,007	\$117,100	\$117,100	\$125,068	\$119,568	\$2,468	2.1%
Professional Services	\$30,022	\$18,848	\$21,182	\$34,687	\$34,687	\$34,787	\$30,787	-\$3,900	-11.2%
Communications	\$14,699	\$1,669	\$27,214	\$15,126	\$15,126	\$13,296	\$13,296	-\$1,830	-12.1%
Communications -Radios	\$1,094	\$40	\$1,049	\$1,200	\$1,200	\$1,200	\$1,200	\$0	0%
Service Contracts	\$3,819	\$4,052	\$3,810	\$4,300	\$4,300	\$4,300	\$4,300	\$0	0%
Utilities	\$31,000	\$20,300	\$21,800	\$17,900	\$17,900	\$19,600	\$19,600	\$1,700	9.5%
Equipment Rental	\$17,589	\$36,812	\$28,189	\$35,794	\$32,500	\$40,300	\$38,300	\$5,800	17.8%
Drug & Alcohol Program	\$2,873	\$2,640	\$3,801	\$4,006	\$4,006	\$4,384	\$4,384	\$378	9.4%
Dues & Memberships	\$448	\$455	\$464	\$500	\$500	\$500	\$500	\$0	0%
Other Services & Fees	\$72,693	\$75,738	\$72,531	\$83,500	\$75,000	\$65,000	\$65,000	-\$10,000	-13.3%
Training & Development	\$2,438	\$174	\$1,100	\$2,750	\$2,750	\$2,750	\$2,750	\$0	0%
Office Supplies	\$733	\$801	\$362	\$750	\$750	\$750	\$750	\$0	0%
Minor Tools	\$4,035	\$3,088	\$3,632	\$3,500	\$3,500	\$3,500	\$3,500	\$0	0%
Machinery & Equipment Parts	\$186,839	\$202,356	\$166,619	\$163,980	\$163,980	\$173,980	\$168,480	\$4,500	2.7%
Food / Clothing	\$10,088	\$8,856	\$8,676	\$14,020	\$14,020	\$14,020	\$11,520	-\$2,500	-17.8%
Agricultural & Custodial	\$7,054	\$2,217	\$6,806	\$6,800	\$6,800	\$6,800	\$6,800	\$0	0%
Fuel & Oil	\$71,002	\$60,413	\$107,800	\$83,420	\$83,420	\$160,983	\$105,897	\$22,477	26.9%
Road Materials And Markers	\$461,773	\$375,717	\$341,831	\$321,575	\$324,869	\$495,300	\$454,132	\$129,263	39.8%
Books & Subscription	\$0	\$0	\$0	\$250	\$250	\$250	\$250	\$0	0%
Other Equipment	\$995	\$1,966	\$3,528	\$2,900	\$2,900	\$6,500	\$3,500	\$600	20.7%
Capital Outlay	\$18,500	\$0						\$0	N/A
<b>Total Expense Objects:</b>	<b>\$1,958,331</b>	<b>\$1,850,691</b>	<b>\$2,002,585</b>	<b>\$1,937,928</b>	<b>\$1,928,232</b>	<b>\$2,225,977</b>	<b>\$2,107,223</b>	<b>\$178,991</b>	<b>9.3%</b>

# Street Lights & Traffic Control

**Total Budget \$60,000      Increase \$5,100      (9.3% vs. prior year)**

Overall the budget increased by \$5,100. The Utilities account increased \$1,700, the Equipment Rental account increased \$5,400 due to the increase in the cost of painting traffic guidelines, and the Road Materials & Markers account was reduced by \$2,000.

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Revised Budget	FY2023 Adopted Budget	FY2024 Department Proposed Budget	FY2024 Manager Proposed Budget	FY2023 Adopted Budget vs. FY2024 Manager Proposed Budget (\$ Change)	FY2023 Adopted Budget vs. FY2024 Manager Proposed Budget (% Change)
Expense Objects									
Utilities	\$31,000	\$20,300	\$21,800	\$17,900	\$17,900	\$19,600	\$19,600	\$1,700	9.5%
Equipment Rental	\$10,471	\$28,100	\$19,960	\$27,294	\$24,000	\$31,400	\$29,400	\$5,400	22.5%
Road Materials And Markers	\$4,191	\$18,147	\$570	\$13,000	\$13,000	\$13,000	\$11,000	-\$2,000	-15.4%
<b>Total Expense Objects:</b>	<b>\$45,662</b>	<b>\$66,547</b>	<b>\$42,329</b>	<b>\$58,194</b>	<b>\$54,900</b>	<b>\$64,000</b>	<b>\$60,000</b>	<b>\$5,100</b>	<b>9.3%</b>



# **LAW ENFORCEMENT**

*March 15, 2023*

# Law Enforcement

**Total Budget \$717,958.00**

**Decrease \$41,547.00**

The overall budget reflects an decrease of \$41,547.00 which is a 5.5% decrease. This decrease is primarily due to Fringe Rate decrease for all Resident Trooper towns. It was also due to replacing a higher step Trooper with a lower step Trooper.

The benefits of the Resident State Trooper Program include: Fully Trained/Fully Equipped State Troopers, no vehicle cost, no uniform cost, no training cost, fully insured, no pension contributions and no workers' compensation. The Resident Trooper contract includes **(at no additional cost)**: 24/7/365 Supervision by CSP Sergeant, Connecticut State Police radio system, Major Crime Squad, Statewide Narcotics Task Force/BCI components, Bureau of Fire, Building and Emergency Safety, Reports and Records (CSP Reporting System) and the Connecticut State Police Emergency Services Unit. All other lines of the budget remain very close to last year's.

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Revised Budget	FY2023 Adopted Budget	FY2024 Department Proposed Budget	FY2024 Manager Proposed Budget	FY2023 Adopted Budget vs. FY2024 Manager Proposed Budget (\$ Change)	FY2023 Adopted Budget vs. FY2024 Manager Proposed Budget (% Change)
Expense Objects									
Regular Payroll	\$37,393	\$38,000	\$38,768	\$39,935	\$38,622	\$40,980	\$40,980	\$2,358	6.1%
Overtime	\$10,000	\$12,008	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0%
Professional Services	\$678,091	\$644,651	\$655,190	\$661,948	\$682,448	\$633,162	\$633,162	-\$49,286	-7.2%
Communications	\$17,998	\$18,056	\$18,079	\$20,485	\$19,485	\$24,666	\$24,666	\$5,181	26.6%
Service Contracts	\$3,235	\$3,360	\$3,675	\$3,200	\$4,200	\$4,200	\$4,200	\$0	0%
Training & Development	\$0	\$0	\$0	\$0	\$500	\$500	\$500	\$0	0%
Office Supplies	\$844	\$693	\$632	\$19,900	\$400	\$500	\$500	\$100	25%
Minor Tools	\$625	\$974	\$923	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0%
Repairs	\$0	\$0	\$0	\$200	\$200	\$200	\$200	\$0	0%
Food / Clothing	\$1,267	\$1,450	\$2,596	\$1,200	\$1,200	\$1,200	\$1,200	\$0	0%
Program Materials	\$2,814	\$527	\$890	\$1,200	\$700	\$800	\$800	\$100	14.3%
Books & Subscription	\$105	\$113	\$121	\$150	\$150	\$150	\$150	\$0	0%
Furniture & Fixture	\$0	\$356			\$0			\$0	N/A
Other Equipment	\$0	\$0	\$0	\$100	\$100	\$100	\$100	\$0	0%
<b>Total Expense Objects:</b> <small>Page 50 of 62</small>	<b>\$752,372</b>	<b>\$720,187</b>	<b>\$730,873</b>	<b>\$759,818</b>	<b>\$759,505</b>	<b>\$717,958</b>	<b>\$717,958</b>	<b>-\$41,547</b>	<b>-5.5%</b>



# **HUMAN SERVICES**

*March 15, 2023*

# HUMAN SERVICES BUDGET

**Total Budget \$382,922      Total increase \$15,043 (4.09% vs. prior year)**

The payroll budget increased by \$13,984 due to FY22/23 negotiated raises and 23/24 raises for union staff. The program budget increased by \$1,059. The Dial-A-Ride DOT Grant expenditure account increased by \$1,203 and is also offset by the same amount in additional grant proceeds. The Visiting Nurses and Health Services was decreased by \$1,000 and the Dues and Membership were increased by \$856 because we added new funding for the Interval House services for victims of domestic violence.

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Revised Budget	FY2023 Adopted Budget	FY2024 Department Proposed Budget	FY2024 Manager Proposed Budget	FY2023 Adopted Budget vs. FY2024 Manager Proposed Budget (\$ Change)	FY2023 Adopted Budget vs. FY2024 Manager Proposed Budget (% Change)
Expense Objects									
Regular Payroll	\$280,697	\$293,325	\$298,776	\$306,130	\$304,141	\$318,125	\$318,125	\$13,984	4.6%
Communicat ions	\$640	\$538	\$722	\$0	\$0	\$0	\$0	\$0	0%
Dues & Membership s	\$894	\$904	\$1,947	\$1,903	\$1,903	\$2,759	\$2,759	\$856	45%
Other Services & Fees	\$2,803	\$0						\$0	N/A
Training & Developmen t	\$100	\$20	\$115	\$300	\$300	\$300	\$300	\$0	0%
Travel Reimbursem ent	\$358	\$0	\$73	\$175	\$175	\$175	\$175	\$0	0%
Office Supplies	\$995	\$3,281	\$663	\$600	\$600	\$600	\$600	\$0	0%
Program Materials	\$800	\$3,907	\$3,907	\$3,907	\$3,907	\$3,907	\$3,907	\$0	0%
H.V.C.C.	\$55,853	\$55,853	\$55,853	\$57,056	\$55,853	\$57,056	\$57,056	\$1,203	2.2%
Visiting Nurse & Health Services	\$1,968	\$0	\$0	\$1,000	\$1,000	\$0	\$0	-\$1,000	-100%
<b>Total Expense Objects:</b>	<b>\$345,106</b>	<b>\$357,829</b>	<b>\$362,056</b>	<b>\$371,071</b>	<b>\$367,879</b>	<b>\$382,922</b>	<b>\$382,922</b>	<b>\$15,043</b>	<b>4.1%</b>

# SENIOR CENTER SERVICES

**Total Budget \$101,506 Increase \$5,581 (5.82% vs. prior year)**

The payroll budget increased by \$5,463 due to 22/23 negotiated raises and 23/24 raises for union staff. The program budget increased by \$118 due to minor increases in various line items for normal operating costs.

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Revised Budget	FY2023 Adopted Budget	FY2024 Department Proposed Budget	FY2024 Manager Proposed Budget	FY2023 Adopted Budget vs. FY2024 Manager Proposed Budget (\$ Change)	FY2023 Adopted Budget vs. FY2024 Manager Proposed Budget (% Change)
Expense Objects									
Regular Payroll	\$54,892	\$43,222	\$59,686	\$86,675	\$89,633	\$95,096	\$95,096	\$5,463	6.1%
Communications	\$482	\$303	\$150	\$690	\$690	\$690	\$690	\$0	0%
Dues & Memberships	\$110	\$28	\$133	\$80	\$80	\$140	\$140	\$60	75%
Other Services & Fees	\$365	\$0	\$727	\$872	\$872	\$930	\$930	\$58	6.7%
Training & Development	\$243	\$150	\$179	\$400	\$400	\$400	\$400	\$0	0%
Office Supplies	\$85	\$436	\$242	\$250	\$250	\$250	\$250	\$0	0%
Agricultural & Custodial	\$13	\$235			\$0			\$0	N/A
Senior Citizens Programs	\$3,934	\$1,723	\$5,772	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0%
<b>Total Expense Objects:</b>	<b>\$60,123</b>	<b>\$46,096</b>	<b>\$66,888</b>	<b>\$92,967</b>	<b>\$95,925</b>	<b>\$101,506</b>	<b>\$101,506</b>	<b>\$5,581</b>	<b>5.8%</b>



# **LIBRARY**

*March 15, 2023*

# Library

**Total Budget \$450,569    Budget Increase \$14,926** ( 3.4 % vs. prior year)

The overall budget increased by \$14,926 predominantly due to contractual and non-contractual staff salary increases. Reductions in supplies and training were made to help offset the wage increase.

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Revised Budget	FY2023 Adopted Budget	FY2024 Department Proposed Budget	FY2024 Manager Proposed Budget	FY2023 Adopted Budget vs. FY2024 Manager Proposed Budget (\$ Change)	FY2023 Adopted Budget vs. FY2024 Manager Proposed Budget (% Change)
Expense Objects									
Regular Payroll	\$291,572	\$268,796	\$335,584	\$376,387	\$366,108	\$384,740	\$384,740	\$18,632	5.1%
Professional Services	\$350	\$5,350	\$350	\$350	\$350	\$350	\$350	\$0	0%
Dues & Memberships	\$795	\$830	\$730	\$795	\$730	\$730	\$730	\$0	0%
Other Services & Fees	\$28,748	\$28,501	\$28,629	\$28,525	\$28,505	\$28,499	\$28,499	-\$6	0%
Training & Development	\$65	\$25	\$350	\$715	\$800	\$0	\$0	-\$800	-100%
Travel Reimburseme nt	\$17	\$0						\$0	N/A
Office Supplies	\$2,947	\$2,795	\$3,994	\$3,000	\$3,000	\$2,800	\$2,800	-\$200	-6.7%
Program Materials	\$857	\$1,270	\$2,468	\$2,500	\$2,500	\$1,000	\$1,000	-\$1,500	-60%
Books & Subscription	\$14,772	\$33,276	\$33,380	\$33,650	\$33,650	\$32,450	\$32,450	-\$1,200	-3.6%
<b>Total Expense Objects:</b>	<b>\$340,123</b>	<b>\$340,843</b>	<b>\$405,485</b>	<b>\$445,922</b>	<b>\$435,643</b>	<b>\$450,569</b>	<b>\$450,569</b>	<b>\$14,926</b>	<b>3.4%</b>



# **RECREATION DEPARTMENT**

*March 15, 2023*

# Recreation

**Total Budget \$171,236   Increase \$26,766 (18.53% vs. prior year)**

The payroll budget increased by \$26,766 for the 22/23 negotiated raises and 23/24 raises for union staff. Also, the part-time Recreation Coordinator is now being paid for a full-year.

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Revised Budget	FY2023 Adopted Budget	FY2024 Department Proposed Budget	FY2024 Manager Proposed Budget	FY2023 Adopted Budget vs. FY2024 Manager Proposed Budget (\$ Change)	FY2023 Adopted Budget vs. FY2024 Manager Proposed Budget (% Change)
Expense Objects									
Regular Payroll	\$86,508	\$87,901	\$90,093	\$100,509	\$97,470	\$124,236	\$124,236	\$26,766	27.5%
Professional Services	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0%
Utilities	\$26,999	\$36,000	\$44,000	\$44,000	\$44,000	\$44,000	\$44,000	\$0	0%
<b>Total Expense Objects:</b>	<b>\$116,507</b>	<b>\$126,901</b>	<b>\$137,093</b>	<b>\$147,509</b>	<b>\$144,470</b>	<b>\$171,236</b>	<b>\$171,236</b>	<b>\$26,766</b>	<b>18.5%</b>

