

Expenditures

EXPENDITURES

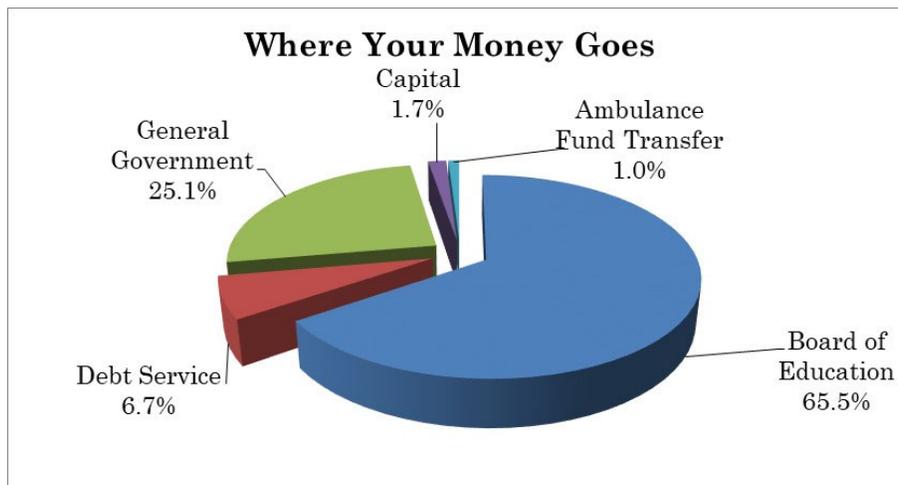
The expenditure part of the budget is broken down into the categories of General Government, Board of Education, Debt Service, Capital Expenditures and Ambulance Fund Transfer. The requested expenditures for the FY year 22/23 total \$44,041,690, an increase of \$1,618,560, or 3.82% over the adopted FY 21/22 budget.

Budget Area	Adopted Budget FY21/22	Proposed Budget FY22/23	\$ Inc/Dec	% Change
General Government	\$ 10,615,700	\$ 11,052,892	\$ 437,192	4.12%
Board of Education	28,305,819	28,852,461	546,642	1.93%
Debt Service	2,781,581	2,972,337	190,756	6.86%
Capital	720,030	726,500	6,470	0.90%
Ambulance Fund Transfer	-	437,500	437,500	100.00%
TOTAL EXPENDITURES	\$ 42,423,130	\$ 44,041,690	\$ 1,618,560	3.82%

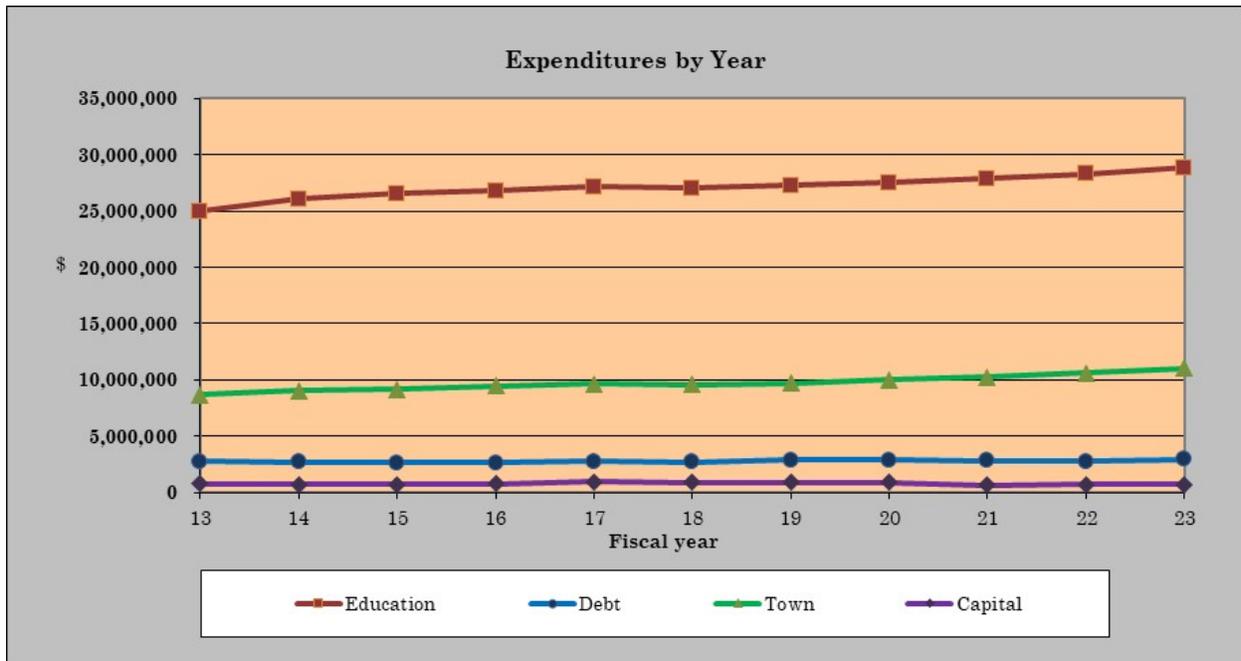
This represents a decrease from the Town Council's first budget proposal of \$197,750. Reductions include the removal of a new Assistant Town Manager, delaying the hire of a new Public Works Maintainer, reduction in tree removal and salt budgets, delay in purchasing a Public Works pick-up truck, and reductions in education operating and capital expenditures. The Town Council additional reductions are outlined below:

Budget Area	Council Initial Budget FY22/23	Council Proposed Budget FY22/23	\$ Inc/Dec	% Change
General Government	\$ 11,134,642	\$ 11,052,892	\$ (81,750)	-0.73%
Board of Education	28,927,461	28,852,461	(75,000)	-0.26%
Debt Service	2,983,337	2,972,337	(11,000)	-0.37%
Capital	756,500	726,500	(30,000)	-3.97%
Ambulance Fund Transfer	437,500	437,500	-	0.00%
TOTAL EXPENDITURES	\$ 44,239,440	\$ 44,041,690	\$ (197,750)	-0.45%

The following chart shows a breakout of the various budget areas by percentage which, when combined, create the annual budget.

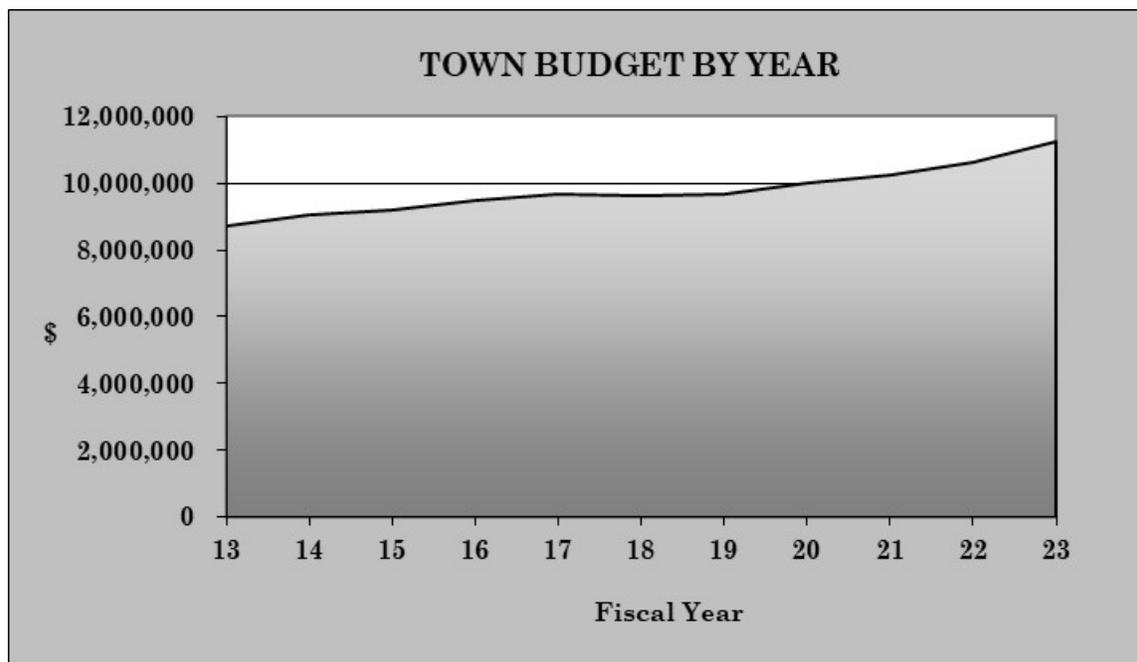


The below chart outlines historical expenditure by year:



General Government

The Town operating budget recommended for FY 22/23 is \$11,052,892, which represents an increase of \$437,192 or 4.12% when compared to the current adopted budget. This is a reduction from the initial Town Council budget which included an increase of \$518,942 or a 4.89. The Town budget makes up 25.1% of the total operating budget.

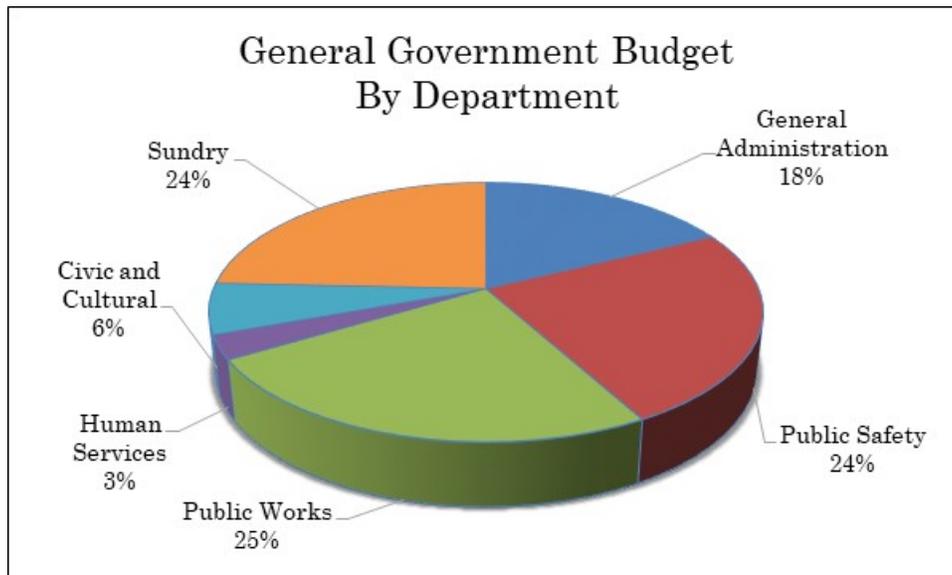


The following table presents a summary of the operating budget by function.

	FY21/22	FY22/23	Inc/(Dec)	%
General Administration	\$ 1,833,840	\$ 1,947,563	\$ 113,723	6.20%
Public Safety	2,747,791	2,693,070	(54,721)	-1.99%
Public Works	2,598,123	2,696,473	98,350	3.79%
Human Services	323,041	332,186	9,145	2.83%
Civic and Cultural	627,375	698,000	70,625	11.26%
Sundry	2,485,530	2,685,600	200,070	8.05%
Total	\$ 10,615,700	\$ 11,052,892	\$ 437,192	4.12%

As mentioned, the Town Council has made several reduction from their first budget proposal. All departments were reviewed for potential reductions. Additional reductions have been made in the following areas:

	Town Council	REVISED	Inc/(Dec)	%
	FY22/23	Town Council		
		FY22/23		
General Administration	\$ 1,981,313	\$ 1,947,563	\$ (33,750)	-1.70%
Public Safety	2,693,070	2,693,070	-	0.00%
Public Works	2,723,973	2,696,473	(27,500)	-1.01%
Human Services	342,186	332,186	(10,000)	-2.92%
Civic and Cultural	700,500	698,000	(2,500)	-0.36%
Sundry	2,693,600	2,685,600	(8,000)	-0.30%
Total	\$ 11,134,642	\$ 11,052,892	\$ (81,750)	-0.73%

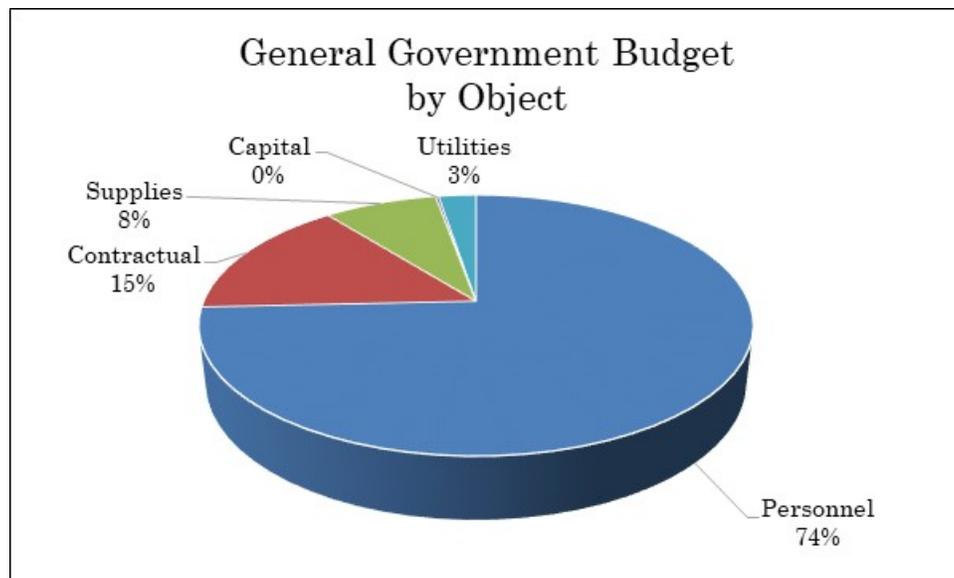


Within each function the Town operating budget is composed of five major expenditure objects: Personnel Services, Contractual Services, Supplies, Capital Expenditures and Utilities. A table comparing FY 21/22 and FY 22/23 is provided below. A detailed analysis of the five expenditure objects follows.

	FY21/22	FY22/23	% Total	\$ Change	% Change
Personnel	\$ 7,745,836	\$ 8,209,773	74.3%	463,937	5.99%
Contractual	1,598,800	1,660,545	15.0%	61,745	3.86%
Supplies	968,252	871,422	7.9%	(96,830)	-10.00%
Capital	23,900	23,400	0.2%	(500)	-2.09%
Utilities	278,912	287,752	2.6%	8,840	3.17%
Total	\$ 10,615,700	\$ 11,052,892	100%	\$ 437,192	4.12%

As mentioned, the Town Council has made several reduction from their first budget proposal. The majority of the reductions pertain to staff with minor reductions in supplies and contractual services. Additional reductions have been made in the following areas:

	REVISED		% Total	\$ Change	% Change
	Town Council FY22/23	Town Council FY22/23			
Personnel	\$ 8,277,523	\$ 8,209,773	74.3%	(67,750)	-0.82%
Contractual	1,667,545	1,660,545	15.0%	(7,000)	-0.42%
Supplies	878,422	871,422	7.9%	(7,000)	-0.80%
Capital	23,400	23,400	0.2%	-	0.00%
Utilities	287,752	287,752	2.6%	-	0.00%
Total	\$ 11,134,642	\$ 11,052,892	100%	\$ (81,750)	-0.73%



Personnel Services

The recommended expenditures for personnel services have increased by \$463,937 or 5.99% from the previous year. Personnel services include wages, overtime, pension, health insurance, and Social Security. Two of the four labor unions have approved contracts. A rate increase has been assumed for the two unions without approved contracts. Nonunion employees are receiving comparable wage increases (2.25%).

This budget includes a significant and much needed increase to staff levels. This budget proposes increasing our Wetlands agent from a part-time (30 hour a week) to a full-time (37 hours a week) position. This budget maintains our current police staff level while also reducing our dependency on American Rescue Plan funding. The FY 22/23 budget proposes an increase to Public Work staff levels, which have remained unchanged since FY01/02. This includes adding an additional Maintainer I, an additional summer help temporary position, and a part-time Engineering technician.

The Town Council has proposed reductions to their initial personnel services budget which had been a 7.65% increase. The Public Works Maintainer 1 who was originally planned to start on October 1 will be delayed until January 1. In addition, the proposed **Assistant Town Manager has been removed.**

Due to Medical inflation and claims our health insurance rates are projected to have a 9.0% increase (\$116,100) due to increased claim trends.

Pension expenses have increased by 4.5% to \$465,833 as recommended by the actuary. We continue to contribute the amount based on the annual actuarial review. Our unfunded pension liability is solid and was 75.6% funded as of July 1, 2020.

Contractual Services

Contractual services increased by \$61,745, or 3.86%. A large portion of this directly relates to increased IT needs within the Town. The decrease in service contracts related to no longer contracting for custodial services, offset by increased contract costs for other services. A list of major changes in this category includes:

IT contracted services	\$36,900
Software Licenses	\$18,110
Tree removal (reduced \$5,000 from Council's initial budget	\$5,000
Legal	\$5,000
Service Contracts	(\$9,704)
Workers' compensation & LAP insurance	\$9,690
Negotiated Union Contracts (Tuition reimbursement)	(\$7,000)

Supplies

The supply area of the budget decreased by \$96,830 or 10.00%. Transfers to other operations is included in this section of the budget. The transfer to the Ambulance Fund has been moved to its own section for the FY23 budget. See “Ambulance Fund Transfer” further down in this narrative. In addition, the Town Council has reduced the sand/salt budget based on historical trends. Major changes include:

Transfers to other funds	(\$103,700)
Subscription books	\$4,545
Sand/Salt	(\$7,000)

Capital Expenditures

Capital Expenditures within the General Government budget have decreased \$500 from the prior year budget due to minor equipment purchases.

Utilities

It is difficult to predict utility expenses due to the change of four buildings to natural gas and the impact of solar on electricity. Utilities have increased \$8,840 or 3.17%. We re-bidding electric rates and obtained a rate of 0.09926 for 59 months (compared to 0.0754 previously). We have changed all street lights to LED with significant savings and hope to change floodlights and decorative street lights which have just been authorized by PURA. Pricing for fuel and gasoline are still being evaluated but were competitively bid through CRCOG.

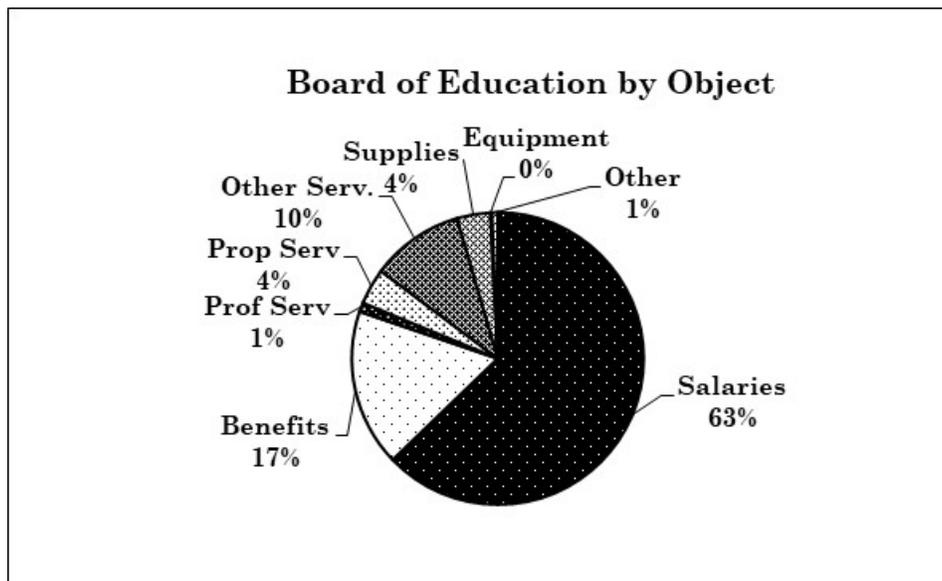
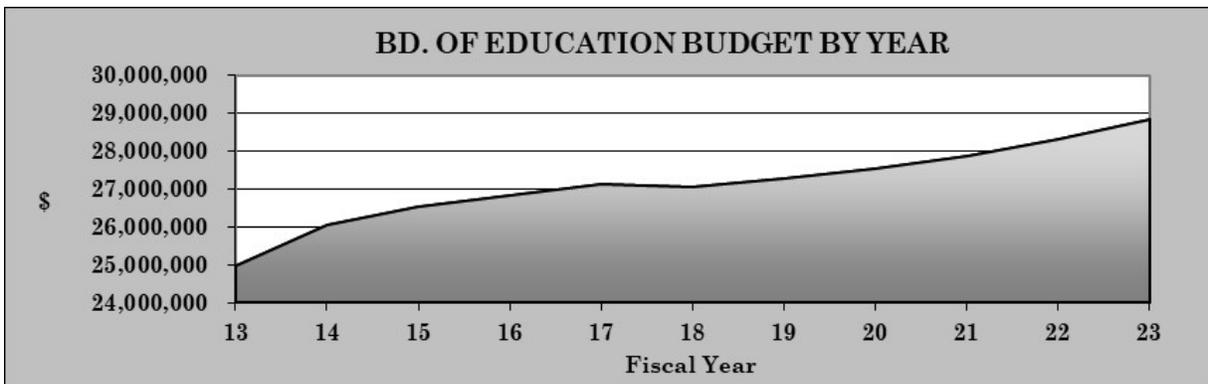
Town of Coventry
Town Council Proposed Budget - Revised
Summary by Department

	Budget Fiscal Year: 2023 to 2023									
	2021	2022	2022	2022				Cou/Bud		
	Actual	Base Budget	Actual YTD	Est. Actual	Dept Head	own Manage	Council	Inc/Dec	%	
1101 TOWN COUNCIL	\$ 35,847	\$ 38,620	\$ 39,682	\$ 39,932	\$ 39,067	\$ 39,217	\$ 39,217	\$ 597	1.55%	
1201 TOWN MANAGER	230,681	236,784	197,777	235,720	302,134	274,009	245,884	9,100	3.84%	
1300 FINANCE ADMINISTRATION	131,662	139,220	121,850	139,965	143,620	143,620	143,620	4,400	3.16%	
1301 ACCOUNTING	133,993	139,350	114,559	139,050	142,400	142,400	142,400	3,050	2.19%	
1302 COLLECTOR OF REVENUE	123,000	123,985	127,326	123,985	121,600	121,500	121,500	(2,485)	-2.00%	
1303 ASSESSOR	151,292	158,121	137,969	157,721	162,579	162,126	160,726	2,605	1.65%	
1304 ASSESSMENT APPEALS	429	850	361	850	850	800	800	(50)	-5.88%	
1305 TREASURER	26,415	27,350	22,536	27,350	27,950	27,950	27,950	600	2.19%	
1306 INFORMATION TECHNOLOGY	204,049	201,500	205,746	208,080	248,710	248,710	248,710	47,210	23.43%	
1401 PLANNING	157,222	159,650	133,682	159,650	164,950	164,950	164,950	5,300	3.32%	
1402 ZONING BOARD/APPEALS	21,094	23,230	18,591	23,230	24,630	24,630	24,630	1,400	6.03%	
1403 CONSERVATION	298	1,835	1,653	1,835	1,835	1,835	1,835	-	0.00%	
1404 ECONOMIC DEVELOPMENT	13,284	18,860	12,990	18,860	20,046	20,046	20,046	1,186	6.29%	
1406 INLAND WETLANDS	59,553	96,290	80,664	96,290	115,340	112,530	112,530	16,240	16.87%	
1407 P&Z COMMISSION	646	1,075	834	1,075	1,075	1,075	1,075	-	0.00%	
1501 LEGAL COUNSEL	99,154	85,000	97,175	90,000	90,000	90,000	90,000	5,000	5.88%	
1502 PROBATE COURT	8,613	9,035	9,034	9,035	9,035	8,810	8,810	(225)	-2.49%	
1601 RECORDING/LICENSING	146,644	166,855	135,715	166,855	176,560	178,660	178,660	11,805	7.08%	
1701 ELECTIONS	71,010	72,900	47,696	72,930	77,820	74,270	74,270	1,340	1.84%	
1801 TOWN OFFICE BLDG.	99,258	94,550	80,514	93,150	94,900	94,900	94,900	350	0.37%	
1802 CENTRAL SERS./SUPPLY	45,394	38,750	39,005	43,800	45,050	45,050	45,050	6,300	16.26%	
2101 POLICE ADMINISTRATION	256,832	307,660	211,615	252,285	322,360	321,760	321,760	14,100	4.58%	
2102 POLICE OPERATIONS	1,304,333	1,294,228	1,043,514	1,271,665	1,371,300	1,371,300	1,342,200	47,972	3.71%	
2103 POLICE SUPPORTIVE SERVICES	365,109	358,240	283,874	356,360	368,180	368,180	368,180	9,940	2.77%	
2104 POLICE MARINE PATROL	9,544	5,500	2,626	5,500	5,500	5,500	5,500	-	0.00%	
2105 POLICE STATION	68,150	66,580	60,588	66,900	72,420	73,220	73,220	6,640	9.97%	
2201 FIRE MARSHAL	9,676	14,500	9,101	14,500	30,500	20,500	20,500	6,000	41.38%	
2202 STATION 118	30,021	37,865	35,783	37,865	38,335	38,335	38,335	470	1.24%	
2203 STATION 218	38,877	35,670	43,930	35,670	37,020	37,020	37,020	1,350	3.78%	
2206 STATION 418	4,097	6,350	8,027	6,350	6,540	6,540	6,540	190	2.99%	
2207 JOINT FIRE BUDGET	395,354	499,388	482,032	499,388	538,100	388,100	354,760	(144,628)	-28.96%	
2208 STATION 318	10,462	14,835	12,417	14,835	15,280	15,280	15,280	445	3.00%	
2301 EMERGENCY MANAGEMENT	28,394	29,975	25,650	29,975	30,810	31,200	31,200	1,225	4.09%	
2401 ANIMAL CONTROL	71,834	77,000	56,886	76,600	79,000	78,575	78,575	1,575	2.05%	
3100 ROADS & DRAINAGE	648,768	652,305	570,325	652,305	685,415	660,915	660,915	8,610	1.32%	
3101 PUBLIC WORKS BUILDING	88,061	66,555	73,164	66,555	80,760	80,760	80,760	14,205	21.34%	
3102 SNOW REMOVAL	255,514	305,350	286,883	305,350	305,850	305,350	298,350	(7,000)	-2.29%	
3103 FACILITY MAINTENANCE	307,159	353,165	272,144	353,165	434,655	431,155	411,855	45,190	16.62%	
3104 PUBLIC WORKS ADMINISTRATION	244,459	249,635	216,604	249,635	254,685	254,685	254,685	5,050	2.02%	
3105 FLEET MAINTENANCE	455,314	484,096	421,366	484,096	529,441	501,946	501,946	17,850	3.69%	
3107 MATCHING FUNDS	2,296	2,500	2,500	2,500	2,500	2,500	2,500	-	0.00%	
3108 STREET LIGHTS	43,345	47,000	49,407	47,000	47,000	47,000	47,000	-	0.00%	
3109 CEMETERY COMM.	31,738	31,042	18,583	21,570	28,632	27,082	25,082	(5,960)	-19.20%	
3110 TREE WARDEN	112,367	74,750	73,099	74,750	108,250	88,250	83,250	8,900	11.37%	
3111 FACILITIES - OTHER	2,475	9,170	3,363	9,170	6,300	6,300	4,300	(4,870)	-53.11%	
3201 ENGINEERING	91,426	91,265	83,836	90,402	94,780	89,265	94,665	3,400	3.73%	
3301 BLDG. INSPECTION	149,442	158,165	170,808	201,665	156,575	158,775	159,525	1,360	0.86%	
3302 BUILDING CODE BD. OF APPEALS	45	45	45	45	45	45	45	-	0.00%	
3501 HEALTH DEPT.	70,574	73,080	73,077	73,080	71,595	71,595	71,595	(1,485)	-2.03%	
4102 VISITING NURSE & COMM. CARE	-	500	-	500	500	500	500	-	0.00%	
4200 HUMAN SERVICES/GA	172,013	192,236	159,035	192,236	203,236	205,386	195,386	3,150	1.64%	
4205 ELDERLY SERVICES	105,228	130,305	100,029	130,305	136,300	136,300	136,300	5,995	4.60%	
5101 BOOTH DIMOCK/PORTER LIBRARIES	500,552	518,000	518,001	518,000	561,500	553,625	549,125	33,625	6.01%	
5201 PARKS & REC SUPV/OPERATIONS	102,801	105,700	90,375	105,700	78,900	78,900	78,900	(26,800)	-25.35%	
5202 LISICKE	-	-	-	-	2,700	2,700	2,700	2,700	100.00%	
5203 PATRIOTS PARK	-	-	-	-	30,000	30,000	30,000	30,000	100.00%	
5204 CAMP CREASER	-	-	-	-	2,300	2,300	2,300	2,300	100.00%	
5205 MILLBROOK PLACE	-	-	-	-	2,800	2,800	2,800	2,800	100.00%	
5206 LAIDLAW PARK	-	-	-	-	600	600	600	600	100.00%	
5207 MILLER RICHARDSON	-	-	-	-	2,700	2,700	2,700	2,700	100.00%	
5210 PARKS & REC OPERATIONS	-	-	-	-	23,300	23,300	23,300	23,300	100.00%	
5215 COMMUNITY EVENTS	-	-	-	-	1,900	1,900	1,900	1,900	100.00%	
5301 MEMORIAL DAY	2,759	3,675	2,080	3,675	3,675	3,675	3,675	-	0.00%	
8101 MUNICIPAL INSURANCE	344,387	359,530	341,808	359,530	373,820	373,820	369,220	9,690	2.70%	
8102 PENSION/SOCIAL SECURITY	959,690	1,020,900	914,475	1,020,900	993,000	1,098,180	1,098,180	77,280	7.57%	
8103 HEALTH INSURANCE	980,216	1,065,100	877,601	1,065,100	1,181,200	1,181,200	1,173,200	100,100	10.15%	
8301 CONTINGENCY	28,173	15,000	4,531	15,000	30,000	25,000	20,000	5,000	33.33%	
8303 CLAIMS AND LOSSES	38,898	25,000	24,865	25,000	65,000	50,000	25,000	-	0.00%	
	\$ 10,089,921	\$ 10,615,700	\$ 9,249,406	\$ 10,584,490	\$ 11,425,410	\$ 11,231,107	\$ 11,052,892	\$ 418,192	4.12%	

Board of Education

The Coventry Public Schools prepares an independent budget utilizing the same process the Town agencies go through. The Superintendent of Schools gathers and prepares a budget, which is reviewed and modified as necessary by the Board of Education and then forwarded to the Town Council for review and modification. The Town Council, under Connecticut law, has the authority only to reduce the bottom line of the Board's budget, not specific programs. The Board of Education submitted a budget request of \$29,027,461, an increase of \$721,642 or 2.55%, above their adopted FY 21/22 budget. The Town Council originally reduced this by \$100,000 or 0.34% of the Board's original request. For their revised budget, the Council has reduced the Board of Education request by an additional \$75,000. This represents a decrease of 0.60% from the Board's original request. The total Board of Education increase represents 33.8% of the total proposed spending increase. Please see the separate Board of Education budget for details.

Three capital projects totaling \$5,965,000 for Education are also included in the Capital Budget of which \$109,000 is proposed from General fund taxation. \$810,000 are projects proposed to be funded through American Rescue Act funding. \$5,000,000 in bonding is being proposed for school building energy efficiency upgrades. Please see the separate Capital budget for details.



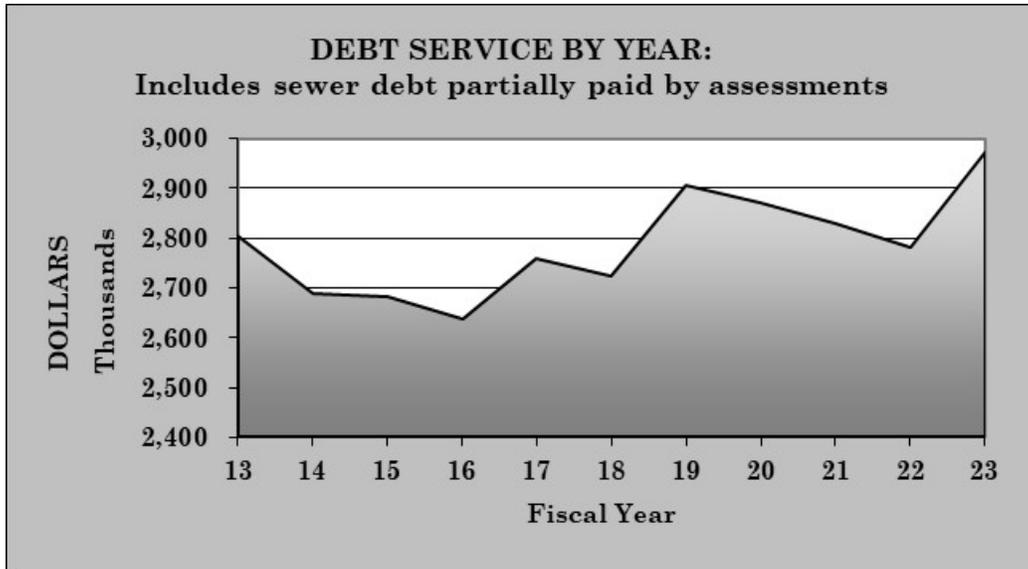
2022 - 2023 OBJECT COMPARISON BUDGET - CHARTER FORMAT

DESCRIPTION	2020-2021	2021-2022	Dec. 31, 2021	2021-2022	2022-2023	From FY22 Budget		
	ACTUAL	BUDGET	ACTUAL	ESTIMATED	PROPOSED	\$ CHANGE	% CHANGE	
SALARIES								
111	CERTIFIED SALARIES	\$ 13,405,446	\$ 13,753,913	\$ 5,612,393	\$ 13,715,075	\$ 13,982,656	\$ 228,743	1.66%
112	NON-CERTIFIED SALARIES	3,338,335	3,451,568	1,496,956	3,433,461	3,622,217	170,649	4.94%
113	EXTRA CURRICULAR SALARIES	28,862	53,101	18,580	53,101	53,966	865	1.63%
114	ATHLETIC SALARIES	200,996	235,350	110,169	235,350	239,071	3,721	1.58%
120	CERTIFIED TEMPORARY SALARIES	269,069	301,750	85,448	301,750	269,250	(32,500)	-10.77%
121	NON-CERTIFIED TEMP. SALARIES	10,479	63,650	7,146	63,650	63,100	(550)	-0.86%
TOTAL FOR SALARIES		\$ 17,253,187	\$ 17,859,332	\$ 7,330,692	\$ 17,802,387	\$ 18,230,260	\$ 370,928	2.08%
BENEFITS								
210	HEALTH INSURANCE	\$ 3,524,391	\$ 3,687,626	\$ 1,955,618	\$ 3,720,419	\$ 3,782,160	\$ 94,534	2.56%
220	SOCIAL SECURITY	249,863	283,120	117,014	272,899	287,417	4,297	1.52%
221	MEDICARE	243,012	256,529	105,443	250,492	254,650	(1,879)	-0.73%
230	PENSION	382,467	538,731	494,759	535,569	566,330	27,599	5.12%
250	UNEMPLOYMENT COMPENSATION	12,395	30,000	7,150	30,000	25,000	(5,000)	-16.67%
251	TUITION REIMBURSEMENT	17,926	17,500	-	17,500	17,500	-	0.00%
260	WORKERS COMPENSATION	123,396	127,101	89,767	119,691	123,281	(3,820)	-3.01%
TOTAL FOR BENEFITS		\$ 4,553,450	\$ 4,940,607	\$ 2,769,751	\$ 4,946,570	\$ 5,056,338	\$ 115,731	2.34%
PROFESSIONAL SERVICES								
330	LEGAL & AUDIT	\$ 93,909	\$ 105,640	\$ 42,138	\$ 105,640	\$ 98,603	\$ (7,037)	-6.66%
332	PUPIL SERVICES	149,060	153,636	62,213	145,000	158,232	4,596	2.99%
333	INSTRUCTIONAL IMPROVEMENT	29,261	39,200	4,985	39,200	34,200	(5,000)	-12.76%
TOTAL FOR PROFESSIONAL SERVICES		\$ 272,230	\$ 298,476	\$ 109,336	\$ 289,840	\$ 291,035	\$ (7,441)	-2.49%
PROPERTY SERVICES								
410	UTILITIES	\$ 309,551	\$ 296,529	\$ 152,450	\$ 342,553	\$ 370,082	\$ 73,553	24.80%
411	SEWER SERVICES	41,250	43,391	41,250	41,250	42,281	(1,110)	-2.56%
420	DISPOSAL SERVICES	28,538	37,000	22,470	34,937	36,000	(1,000)	-2.70%
430	CONTRACTED SERVICES	778,949	584,018	445,874	584,018	713,437	129,419	22.16%
TOTAL FOR PROPERTY SERVICES		\$ 1,158,288	\$ 960,938	\$ 662,044	\$ 1,002,758	\$ 1,161,800	\$ 200,862	20.90%
OTHER SERVICES								
510	STUDENT TRANSPORTATION	\$ 1,448,424	\$ 1,775,964	\$ 478,121	\$ 1,501,906	\$ 1,664,131	\$ (111,833)	-6.30%
513	ATHLETIC TRIPS	39,095	64,400	17,839	64,400	64,400	-	0.00%
520	PROPERTY & LIABILITY INSURANCE	200,465	209,012	173,723	235,347	230,748	21,736	10.40%
530	TELEPHONE	78,680	83,154	35,585	79,380	81,232	(1,922)	-2.31%
531	POSTAGE	5,010	21,000	10,000	21,000	18,000	(3,000)	-14.29%
540	ADVERTISING	-	2,500	-	2,500	2,500	-	0.00%
550	PRINTING	9,076	9,110	2,335	9,110	8,430	(680)	-7.46%
560	TUITION	859,448	888,942	492,486	1,083,626	974,166	85,224	9.59%
560	EXCESS COST REIMBURSEMENT	(238,225)	(280,782)	-	(229,168)	(325,769)	(44,987)	16.02%
561	TUITION, NON-PUBLIC	497,152	455,349	170,382	370,741	507,032	51,683	11.35%
561	EXCESS COST REIMBURSEMENT	(184,835)	(213,579)	-	(131,133)	(270,750)	(57,171)	26.77%
580	TRAVEL	9,175	29,434	4,431	29,434	26,744	(2,690)	-9.14%
TOTAL FOR OTHER SERVICES		\$ 2,723,465	\$ 3,044,504	\$ 1,384,902	\$ 3,037,143	\$ 2,980,864	\$ (63,640)	-2.09%
SUPPLIES								
611	INSTRUCTIONAL SUPPLIES	\$ 460,152	\$ 373,883	\$ 179,633	\$ 373,883	\$ 457,823	\$ 83,940	22.45%
612	CUSTODIAL SUPPLIES	73,367	65,000	37,954	64,776	67,000	2,000	3.08%
613	MAINTENANCE SUPPLIES	197,401	82,500	55,637	82,500	85,000	2,500	3.03%
620	HEAT ENERGY	201,138	169,122	53,088	166,494	214,993	45,871	27.12%
626	GASOLINE & DIESEL	70,020	78,700	21,301	76,235	91,650	12,950	16.45%
640	TEXTBOOKS	49,002	59,750	40,084	59,750	28,420	(31,330)	-52.44%
641	WORKBOOKS	36,971	46,447	40,513	46,447	36,715	(9,732)	-20.95%
642	LIBRARY BOOKS & PERIODICALS	24,179	19,631	7,430	19,631	23,492	3,861	19.67%
690	OTHER SUPPLIES	68,907	72,565	31,523	72,565	71,040	(1,525)	-2.10%
TOTAL FOR SUPPLIES		\$ 1,181,137	\$ 967,598	\$ 467,163	\$ 962,281	\$ 1,076,133	\$ 108,535	11.22%
EQUIPMENT								
739	OTHER EQUIPMENT	\$ 164,369	\$ 53,449	\$ 13,469	\$ 53,449	\$ 47,426	\$ (6,023)	-11.27%
TOTAL FOR EQUIPMENT		\$ 164,369	\$ 53,449	\$ 13,469	\$ 53,449	\$ 47,426	\$ (6,023)	-11.27%
OTHER								
	COUNCIL REDUCTIONS TO BE ALLOCATED		\$ -	\$ -	\$ -	\$ (175,000)	\$ (175,000)	100.00%
810	DUES AND FEES	115,644	109,840	64,295	109,840	112,530	2,690	2.45%
891	ATHLETIC SUBSIDY	45,956	52,400	43,200	52,400	52,400	-	0.00%
892	ASSEMBLIES & GRADUATION	10,674	18,675	1,168	18,675	18,675	-	0.00%
TOTAL FOR OTHER		\$ 172,274	\$ 180,915	\$ 108,663	\$ 180,915	\$ 8,605	\$ (172,310)	-95.24%
TOTAL FOR BUDGET		\$ 27,478,400	\$ 28,305,819	\$ 12,846,020	\$ 28,275,343	\$ 28,852,461	\$ 546,642	1.93%

Debt Service

Debt Service as a percentage of the budget is 6.7% of the total budget which is well below the 10% threshold of concern. It is proposed to increase by \$190,756 or 6.86%. The good news is that the Town's long term bonded debt service peaked a couple of years ago and will now continue to decline or allow other needed projects to proceed without a major tax impact. A slight increase is expected in FY23 as the Town issues new debt for library renovation, school roof repair and the creation of a softball field. Sewer debt continues to be mostly paid by sewer assessments, but the assessment fund is running out of money and is no longer able to fully pay annual debt service. This is reflected as a declining revenue to the general fund, not an increase in Debt service. The WPCA is not raising sewer use bills but is partially compensating for this shortfall caused in part by lower investments earnings.

Lease purchases are detailed in the Capital section of the budget document. Even with these proposals the debt budget will decline. The entire debt schedule is included in the Debt portion of the budget.

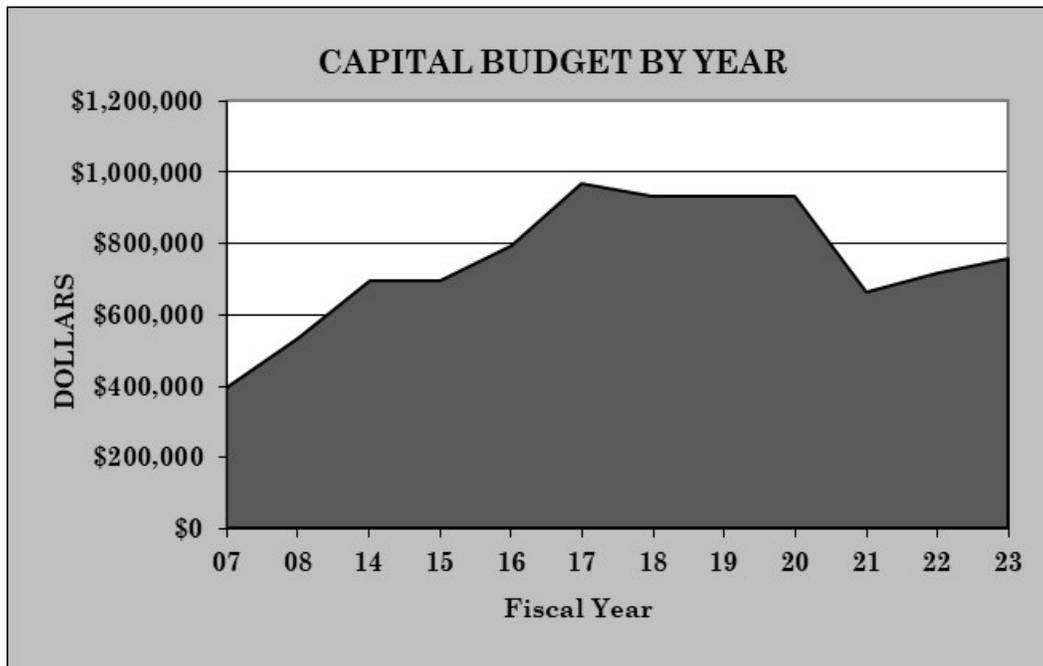


Capital Expenditures

The Capital Expenditures Budget request for the general operating budget is \$726,500, an increase of \$6,470 or 0.9% from the prior year budget. This is a decrease of \$72,000 from the Town Manager's proposed budget. These three reductions made by the Town Council will be funded through alternative means. In their revised budget proposal, the Town Council reduced the capital budget by an additional \$30,000. This cut reduced the capital item for the Board of Education technology and computers.

The largest items are recurring expenses for summer roads, lake management, Town and School computer resources, replacement Police, Fire and Public works equipment, and a contribution into the Open Space fund. Over the years many projects were deleted or delayed in an effort to hold down the impact of the overall tax increase, creating a backlog of projects. Please refer to the Capital section of the budget for further details and information on other funding sources.

Under the Local Capital Improvement Program (LoCIP), the State of Connecticut will reimburse the Town 100% of approved infrastructure improvements. Details of planned projects are contained in the Capital budget. Based upon auditor's advice, LoCIP has been established as a Special Revenue Fund. We receive approximately \$100,000 per year. These items are not part of the referendum and are voted on at the Town Meeting. \$100,000 is proposed for several projects this year.



Ambulance Fund Transfer

The Ambulance Fund Transfer category is new for the FY23 budget proposal. In March of 2020 at the start of the COVID 19 pandemic, it was determined that there was an immediate need to switch to 24 hours a day, 7 days a week ambulance services (previously we had contracted for 12 hours a day, 7 days a week). Preliminary revenue projections showed the services to almost fully cover themselves.

As time went on, it has become very clear that the Ambulance Fund is not able to sustain the 24/7 ambulance service without additional funding from the tax payers. One main reason for this is Medicare and Medicaid cost rates. When we bill for ambulance services, Medicare's allowable reimbursement is approximately 50% of our total charges. Medicaid's allowable reimbursement is approximately 30%. Medicare and Medicaid calls represent approximately 76.12% of all calls made by our ambulance. This severely limits the amount of revenue that can be generated from these calls.

Ambulance services are an important service that the Town provides to its residents. Without 24/7 ambulance coverage, residents will rely on mutual aid from other Towns and/or volunteer EMS crews. This will cause a significant increase in response times, which are very important in emergency situations.

Based on review of current operations at the continued 24 hour a day, 7 day a week coverage, the FY23 budget proposes a transfer of \$437,500 to the Ambulance Fund. This represents 27% of the proposed spending increase for FY 2023.

The Town Council's first budget proposal included \$50,000 of American Rescue Act funding to help offset the increase in ambulance cost. In the revised budget proposal, the Town Council has authorized using an additional \$200,000 of American Rescue Act funding to further reduce the effect of this expenditure increase on taxpayers.