

# **Expenditures**

## EXPENDITURES

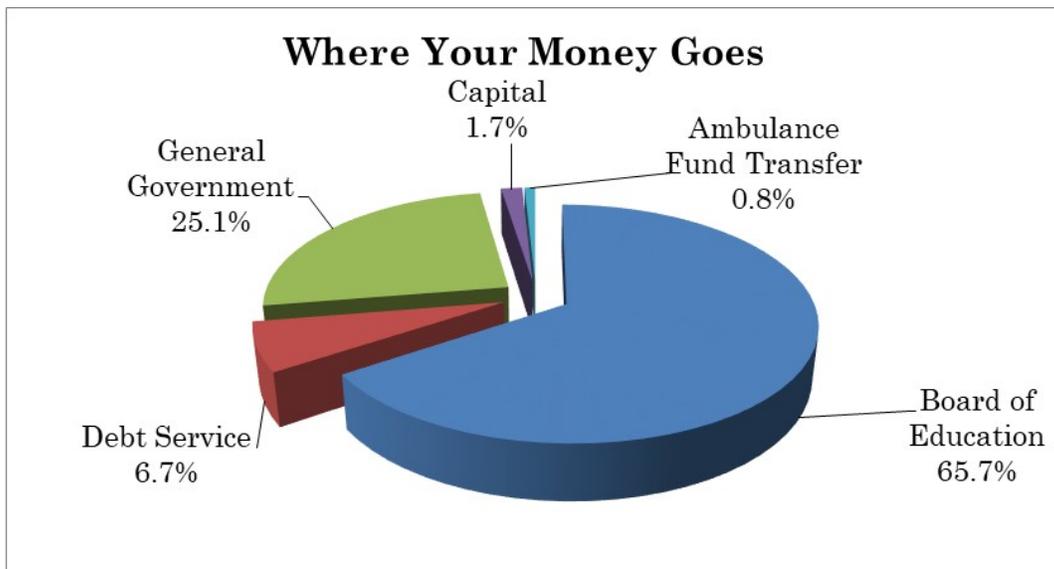
The expenditure part of the budget is broken down into the categories of General Government, Board of Education, Debt Service, Capital Expenditures and Ambulance Fund Transfer. The requested expenditures for the FY year 22/23 total \$44,041,690, an increase of \$1,618,560, or 3.82% over the adopted FY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

<b>Budget Area</b>	<b>Adopted Budget FY21/22</b>	<b>Proposed Budget FY22/23</b>	<b>\$ Inc/Dec</b>	<b>% Change</b>
General Government	\$ 10,615,700	\$ 10,973,292	\$ 357,592	3.37%
Board of Education	28,305,819	28,712,461	406,642	1.44%
Debt Service	2,781,581	2,932,192	150,611	5.41%
Capital	720,030	723,500	3,470	0.48%
Ambulance Fund Transfer	-	362,500	362,500	100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 42,423,130</b>	<b>\$ 43,703,945</b>	<b>\$ 1,280,815</b>	<b>3.02%</b>

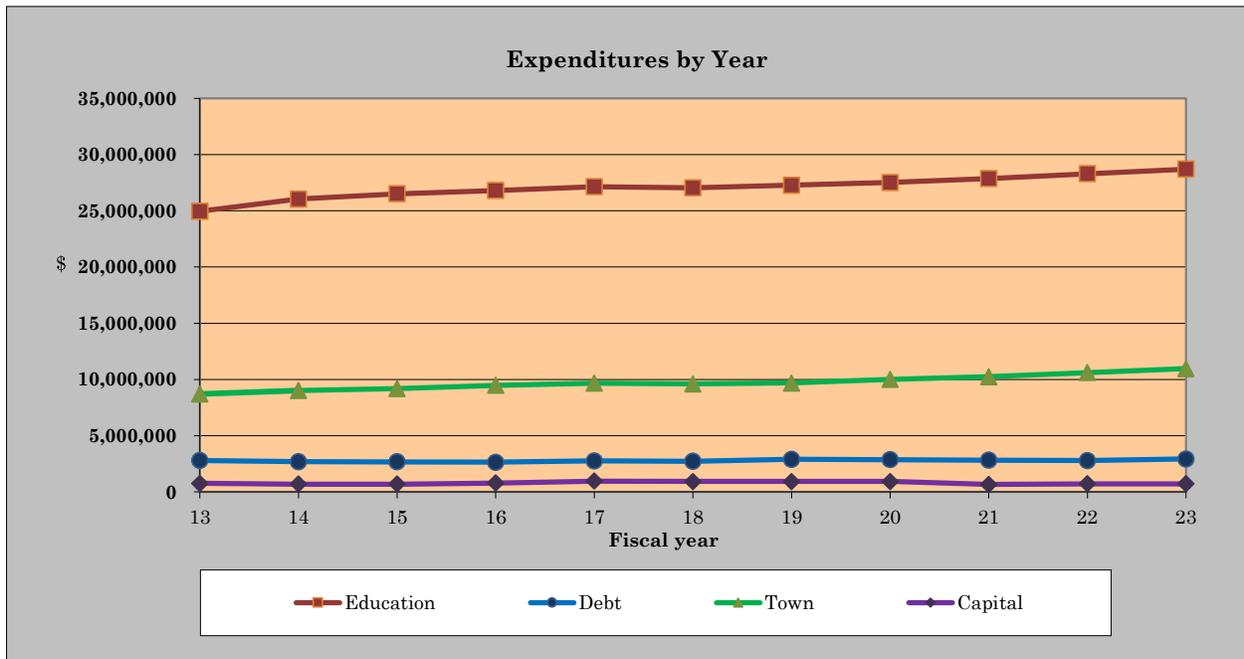
This represents a decrease from the Town Manager's budget proposal of \$855,460. A summary of the Town Council reductions are outlined below:

<b>Budget Area</b>	<b>Manager Requested Budget FY22/23</b>	<b>Council Proposed Budget FY22/23</b>	<b>\$ Inc/Dec</b>	<b>% Change</b>
General Government	\$ 11,231,107	\$ 10,973,292	\$ (257,815)	-2.30%
Board of Education	29,027,461	28,712,461	(315,000)	-1.09%
Debt Service	2,972,337	2,932,192	(40,145)	-1.35%
Capital	828,500	723,500	(105,000)	-12.67%
Ambulance Fund Transfer	500,000	362,500	(137,500)	-27.50%
<b>TOTAL EXPENDITURES</b>	<b>\$ 44,559,405</b>	<b>\$ 43,703,945</b>	<b>\$ (855,460)</b>	<b>-1.92%</b>

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

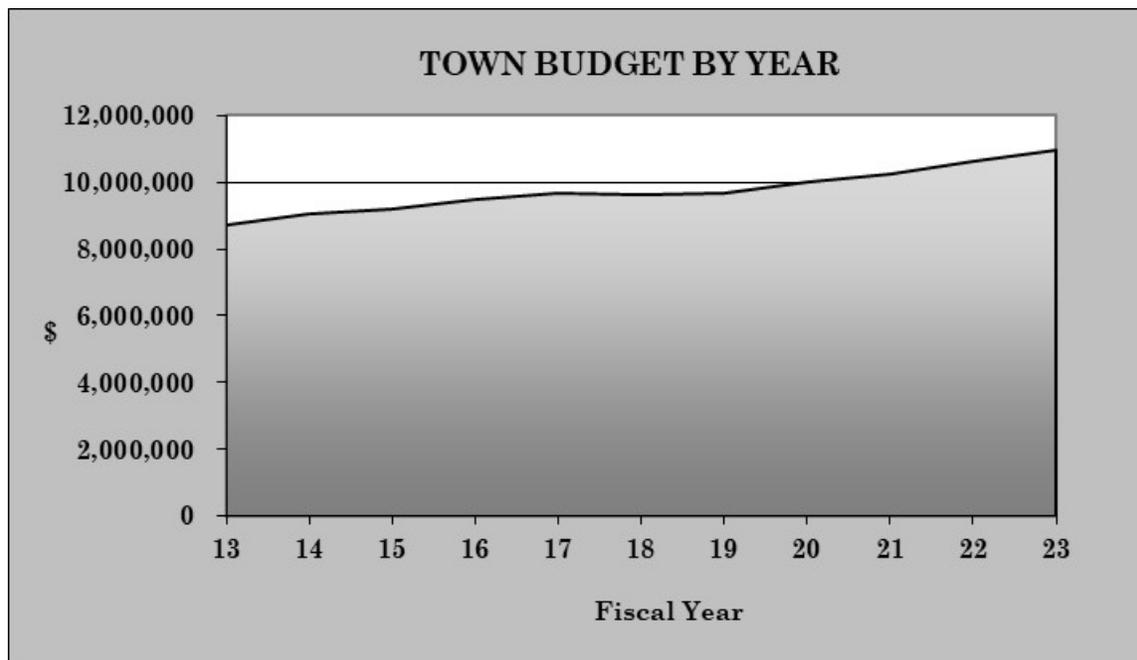


The below chart outlines historical expenditure by year:



## General Government

The Town operating budget recommended for FY 22/23 is \$10,973,292, which represents an increase of \$357,592 or 3.37% when compared to the current adopted budget. This is a reduction from the Town Manager budget which included an increase of \$615,407 or a 5.80%. The Town budget makes up 25.1% of the total operating budget.

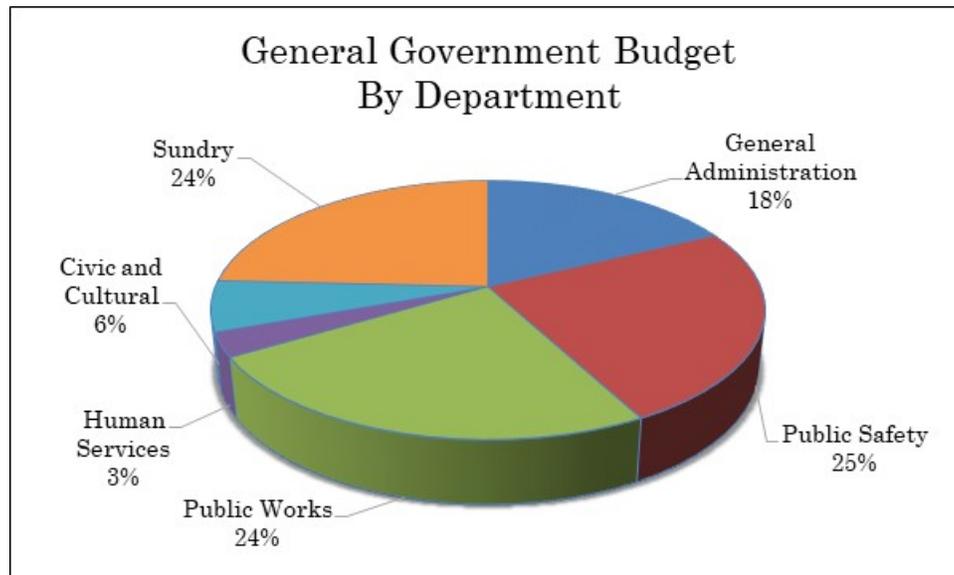


The following table presents a summary of the operating budget by function.

	<b>FY21/22</b>	<b>FY22/23</b>	<b>Inc/(Dec)</b>	<b>%</b>
General Administration	\$ 1,833,840	\$ 1,943,963	\$ 110,123	6.01%
Public Safety	2,747,791	2,684,070	(63,721)	-2.32%
Public Works	2,598,123	2,660,473	62,350	2.40%
Human Services	323,041	332,186	9,145	2.83%
Civic and Cultural	627,375	693,000	65,625	10.46%
Sundry	2,485,530	2,659,600	174,070	7.00%
<b>Total</b>	<b>\$ 10,615,700</b>	<b>\$ 10,973,292</b>	<b>\$ 357,592</b>	<b>3.37%</b>

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

	<b>REVISED</b>			
	<b>Town Manager</b>	<b>Town Council</b>		
	<b>FY22/23</b>	<b>FY22/23</b>	<b>Inc/(Dec)</b>	<b>%</b>
General Administration	\$ 1,977,088	\$ 1,943,963	\$ (33,125)	-1.68%
Public Safety	2,755,510	2,684,070	(71,440)	-2.59%
Public Works	2,725,623	2,660,473	(65,150)	-2.39%
Human Services	342,186	332,186	(10,000)	-2.92%
Civic and Cultural	702,500	693,000	(9,500)	-1.35%
Sundry	2,827,200	2,659,600	(167,600)	-5.93%
<b>Total</b>	<b>\$ 11,330,107</b>	<b>\$ 10,973,292</b>	<b>\$ (356,815)</b>	<b>-3.15%</b>

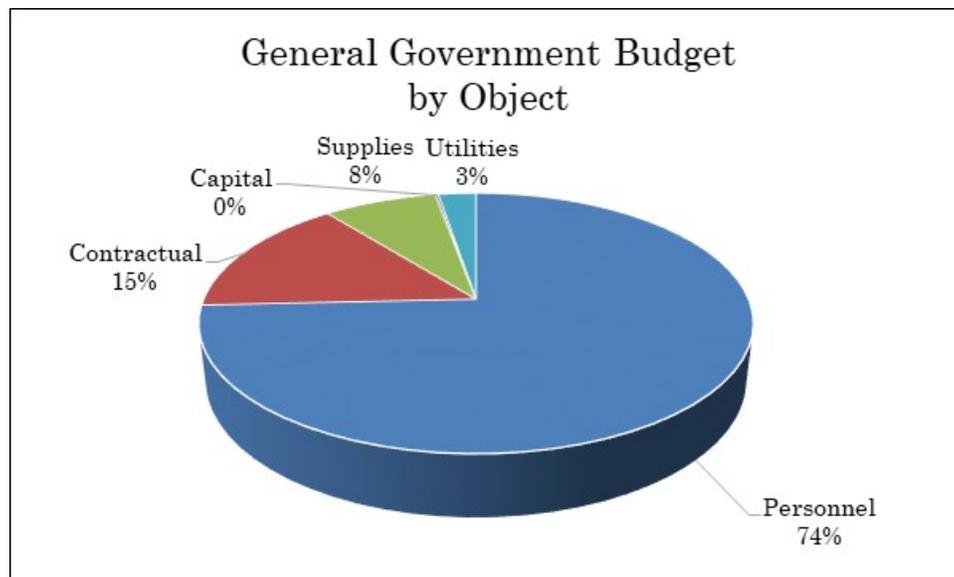


Within each function the Town operating budget is composed of five major expenditure objects: Personnel Services, Contractual Services, Supplies, Capital Expenditures and Utilities. A table comparing FY 21/22 and FY 22/23 is provided below. A detailed analysis of the five expenditure objects follows.

	<b>FY21/22</b>	<b>FY22/23</b>	<b>% Total</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel	\$ 7,745,836	\$ 8,148,973	74.3%	403,137	5.20%
Contractual	1,598,800	1,646,745	15.0%	47,945	3.00%
Supplies	968,252	866,422	7.9%	(101,830)	-10.52%
Capital	23,900	23,400	0.2%	(500)	-2.09%
Utilities	278,912	287,752	2.6%	8,840	3.17%
<b>Total</b>	<b>\$ 10,615,700</b>	<b>\$ 10,973,292</b>	<b>100%</b>	<b>\$ 357,592</b>	<b>3.37%</b>

As mentioned, the Town Council has made several reduction in their revised 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:

	<b>Town Manager FY22/23</b>	<b>Town Council FY22/23</b>	<b>% Total</b>	<b>\$ Change</b>	<b>% Change</b>
Personnel	\$ 8,338,138	\$ 8,209,773	74.8%	(128,365)	-1.54%
Contractual	1,672,145	1,660,545	15.1%	(11,600)	-0.69%
Supplies	907,672	871,422	7.9%	(36,250)	-3.99%
Capital	23,400	23,400	0.2%	-	0.00%
Utilities	289,752	287,752	2.6%	(2,000)	-0.69%
<b>Total</b>	<b>\$ 11,231,107</b>	<b>\$ 11,052,892</b>	<b>101%</b>	<b>\$ (178,215)</b>	<b>-1.59%</b>



## Personnel Services

The recommended expenditures for personnel services have increased by \$403,137 or 5.20% 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%).

The Town Manager proposed budget included 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 maintained our current police staff level while also reducing our dependency on American Rescue Plan funding. The Town Manager budget proposed an increase to Public Work staff levels, which have remained unchanged since FY01/02, including adding an additional Maintainer I, an additional summer help temporary position, and a part-time Engineering technician.

The Town Council has proposed reductions to the personnel services budget which would have been a 7.65% increase. The Public Works Maintainer 1 has been eliminated from the budget. The additional summer help position has been postponed until the spring. The vacant police officer position has been frozen until January 2023. In addition, the proposed Assistant Town Manager has been removed. In addition, the Library was reduced by \$7,500.

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. This represents 30% of the proposed increase.

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 \$47,945, or 3.00%. 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
Legal	\$5,000
Service Contracts	(\$9,704)
Negotiated Union Contracts (Tuition reimbursement)	(\$7,000)

Town Council reductions in this area include a decrease to the tree removal budget as well as a reduction in the Town's Workers' compensation and LAP insurance.

## Supplies

The supply area of the budget decreased by \$101,830 or 10.52%. 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. Major changes include:

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

The Town Council has reduced the sand/salt budget based on historical trends.

## 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.

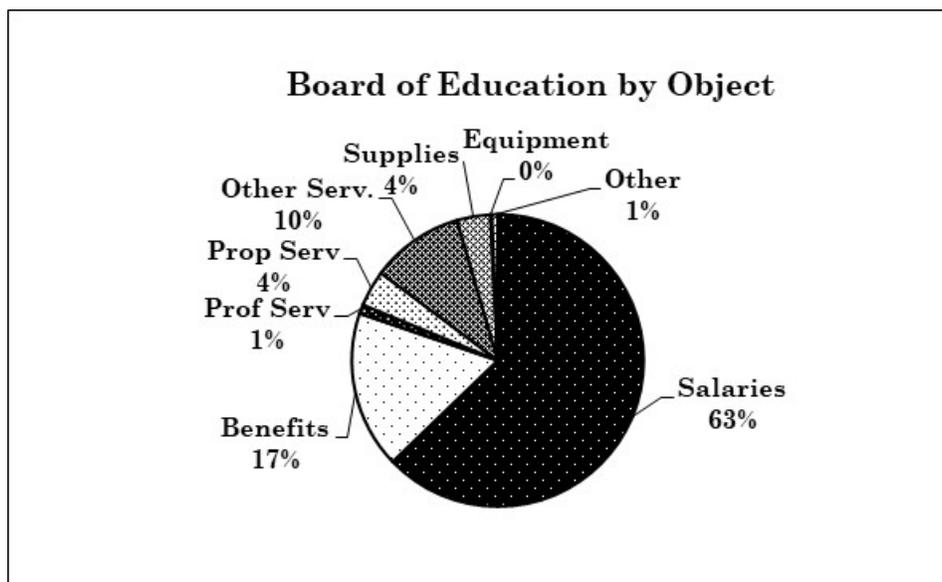
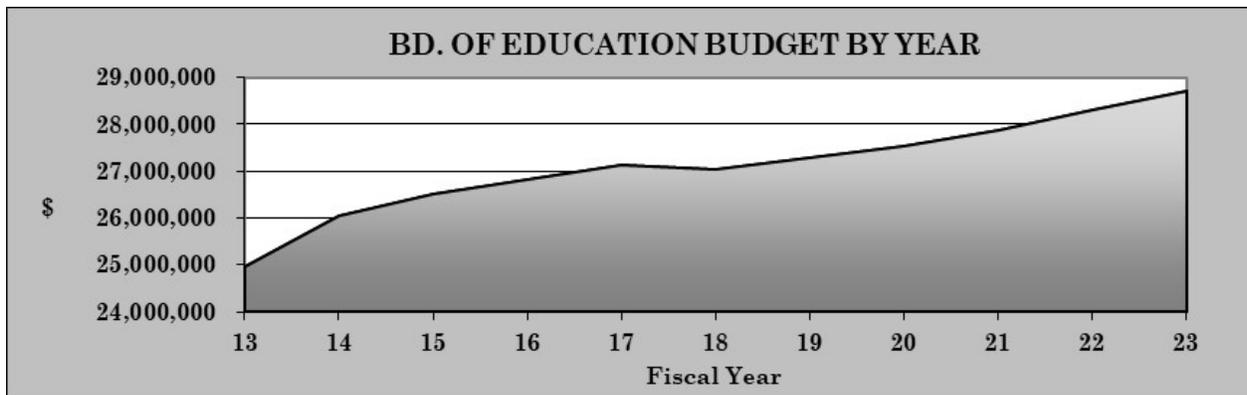
**Town of Coventry**  
**Town Council Recommended Budget - V3**  
**Summary by Department**

	<u>Budget Fiscal Year: 2023 to 2023</u>									
	2021		2022		2022		Town		Cou/Bud	
	Actual	Base Budget	Actual YTD	Est. Actual	Dept Head	Manager	Council	Inc/Dec	%	
1101 TOWN COUNCIL	\$ 35,847	\$ 38,620	\$ 40,754	\$ 39,932	\$ 39,067	\$ 39,217	\$ 39,217	\$ 597	1.55%	
1201 TOWN MANAGER	230,681	236,784	225,184	235,720	302,134	274,009	245,884	9,100	3.84%	
1300 FINANCE ADMINISTRATION	131,662	139,220	134,234	139,965	143,620	143,620	143,620	4,400	3.16%	
1301 ACCOUNTING	133,993	139,350	130,365	139,050	142,400	142,400	142,400	3,050	2.19%	
1302 COLLECTOR OF REVENUE	123,000	123,985	138,523	123,985	121,600	121,500	121,500	(2,485)	-2.00%	
1303 ASSESSOR	151,292	158,121	149,436	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	25,632	27,350	27,950	27,950	27,950	600	2.19%	
1306 INFORMATION TECHNOLOGY	204,049	201,500	206,099	208,080	248,710	248,710	248,710	47,210	23.43%	
1401 PLANNING	157,222	159,650	151,666	159,650	164,950	164,950	162,850	3,200	2.00%	
1402 ZONING BOARD/APPEALS	21,094	23,230	21,223	23,230	24,630	24,630	23,030	(200)	-0.86%	
1403 CONSERVATION	298	1,835	1,653	1,835	1,835	1,835	1,835	-	0.00%	
1404 ECONOMIC DEVELOPMENT	13,284	18,860	14,312	18,860	20,046	20,046	20,046	1,186	6.29%	
1406 INLAND WETLANDS	59,553	96,290	91,551	96,290	115,340	112,530	112,630	16,340	16.97%	
1407 P&Z COMMISSION	646	1,075	920	1,075	1,075	1,075	1,075	-	0.00%	
1501 LEGAL COUNSEL	99,154	85,000	100,175	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	152,682	166,855	176,560	178,660	178,660	11,805	7.08%	
1701 ELECTIONS	71,010	72,930	57,937	72,930	77,820	74,270	74,270	1,340	1.84%	
1801 TOWN OFFICE BLDG.	99,258	94,550	83,429	93,150	94,900	94,900	94,900	350	0.37%	
1802 CENTRAL SERS./SUPPLY	45,394	38,750	44,804	43,800	45,050	45,050	45,050	6,300	16.26%	
2101 POLICE ADMINISTRATION	256,832	307,660	233,888	252,285	322,360	321,760	321,760	14,100	4.58%	
2102 POLICE OPERATIONS	1,304,333	1,294,228	1,179,336	1,271,665	1,371,300	1,371,300	1,333,200	38,972	3.01%	
2103 POLICE SUPPORTIVE SERVICES	365,109	358,240	324,713	356,360	368,180	368,180	368,180	9,940	2.77%	
2104 POLICE MARINE PATROL	9,544	5,500	2,692	5,500	5,500	5,500	5,500	-	0.00%	
2105 POLICE STATION	68,150	66,580	61,936	66,900	72,420	73,220	73,220	6,640	9.97%	
2201 FIRE MARSHAL	9,676	14,500	10,064	14,500	30,500	20,500	20,500	6,000	41.38%	
2202 STATION 118	30,021	37,865	34,101	37,865	38,335	38,335	38,335	470	1.24%	
2203 STATION 218	38,877	35,670	44,642	35,670	37,020	37,020	37,020	1,350	3.78%	
2206 STATION 418	4,097	6,350	8,078	6,350	6,540	6,540	6,540	190	2.99%	
2207 JOINT FIRE BUDGET	395,354	499,388	478,056	499,388	538,100	388,100	354,760	(144,628)	-28.96%	
2208 STATION 318	10,462	14,835	11,841	14,835	15,280	15,280	15,280	445	3.00%	
2301 EMERGENCY MANAGEMENT	28,394	29,975	28,170	29,975	30,810	31,200	31,200	1,225	4.09%	
2401 ANIMAL CONTROL	71,834	77,000	67,686	76,600	79,000	78,575	78,575	1,575	2.05%	
3100 ROADS & DRAINAGE	648,768	652,305	633,658	652,305	685,415	660,915	660,915	8,610	1.32%	
3101 PUBLIC WORKS BUILDING	88,061	66,555	71,695	66,555	80,760	80,760	80,760	14,205	21.34%	
3102 SNOW REMOVAL	255,514	305,350	267,399	305,350	305,850	305,350	298,350	(7,000)	-2.29%	
3103 FACILITY MAINTENANCE	307,159	353,165	302,534	353,165	434,655	431,155	380,855	27,690	7.84%	
3104 PUBLIC WORKS ADMINISTRATION	244,459	249,635	242,043	249,635	254,685	254,685	254,685	5,050	2.02%	
3105 FLEET MAINTENANCE	455,314	484,096	466,841	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	50,077	47,000	47,000	47,000	47,000	-	0.00%	
3109 CEMETERY COMM.	31,738	31,042	20,623	21,570	28,632	27,082	25,082	(5,960)	-19.20%	
3110 TREE WARDEN	112,367	74,750	85,704	74,750	108,250	88,250	78,250	3,500	4.68%	
3111 FACILITIES - OTHER	2,475	9,170	3,366	9,170	6,300	6,300	4,300	(4,870)	-53.11%	
3201 ENGINEERING	91,426	91,265	91,580	90,402	94,780	89,265	94,665	3,400	3.73%	
3301 BLDG. INSPECTION	149,442	158,165	187,902	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	177,066	192,236	203,236	205,386	195,386	3,150	1.64%	
4205 ELDERLY SERVICES	105,228	130,305	108,263	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	544,125	26,125	5.04%	
5201 PARKS & REC SUPV/OPERATIONS	102,801	105,700	99,029	105,700	78,900	78,900	78,900	(26,800)	-25.35%	
5202 LISICKE	-	-	-	-	2,700	2,700	2,700	2,700	#DIV/0!	
5203 PATRIOTS PARK	-	-	-	-	30,000	30,000	30,000	30,000	#DIV/0!	
5204 CAMP CREASER	-	-	-	-	2,300	2,300	2,300	2,300	#DIV/0!	
5205 MILLBROOK PLACE	-	-	-	-	2,800	2,800	2,800	2,800	#DIV/0!	
5206 LAIDLAW PARK	-	-	-	-	600	600	600	600	#DIV/0!	
5207 MILLER RICHARDSON	-	-	-	-	2,700	2,700	2,700	2,700	#DIV/0!	
5210 PARKS & REC OPERATIONS	-	-	-	-	23,300	23,300	23,300	23,300	#DIV/0!	
5215 COMMUNITY EVENTS	-	-	-	-	1,900	1,900	1,900	1,900	#DIV/0!	
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	359,220	(310)	-0.09%	
8102 PENSION/SOCIAL SECURITY	959,690	1,020,900	974,316	1,020,900	993,000	1,098,180	1,095,180	74,280	7.28%	
8103 HEALTH INSURANCE	980,216	1,065,100	960,552	1,065,100	1,181,200	1,181,200	1,165,200	100,100	9.40%	
8301 CONTINGENCY	28,173	15,000	4,651	15,000	30,000	25,000	15,000	-	0.00%	
8303 CLAIMS AND LOSSES	38,898	25,000	26,033	25,000	65,000	50,000	25,000	-	0.00%	
<b>\$ 10,089,921</b>	<b>\$ 10,615,700</b>	<b>\$ 9,976,020</b>	<b>\$ 10,584,490</b>	<b>\$ 11,425,410</b>	<b>\$ 11,231,107</b>	<b>\$ 10,973,292</b>	<b>\$ 357,592</b>	<b>3.37%</b>		

## 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 this revised budget, the Council has reduced the Board of Education request by an additional \$215,000. This represents a decrease of 1.09% from the Board's original request. The total Board of Education increase represents 31.7% 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.



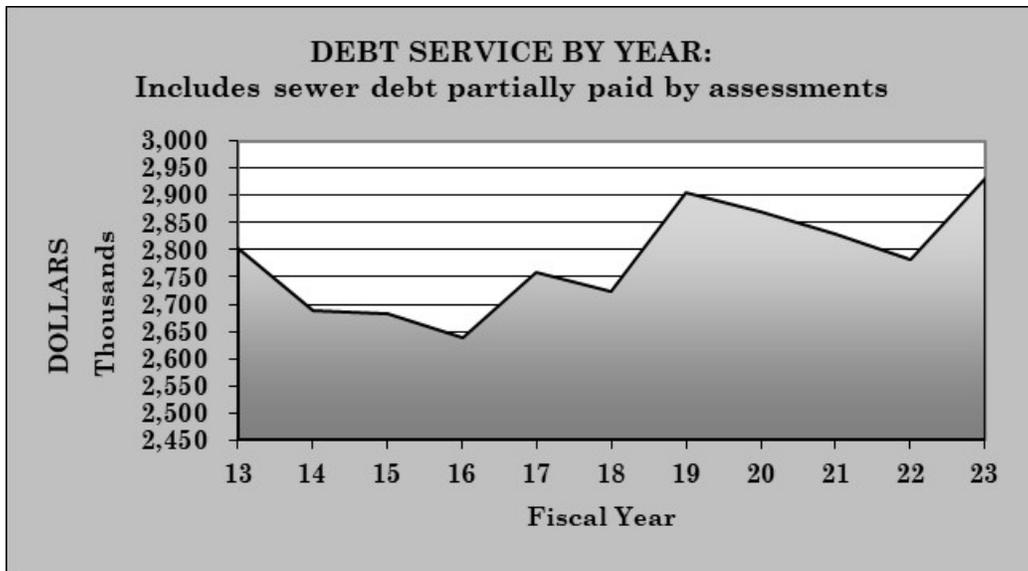
**2022 - 2023 OBJECT COMPARISON BUDGET - CHARTER FORMAT**

DESCRIPTION	2020-2021	2021-2022	Dec. 31, 2021	2021-2022	2022-2023	From FY22 Budget		
	ACTUAL	BUDGET	ACTUAL	ESTIMATED	PROPOSED	\$ CHANGE	% CHANGE	
<b>SALARIES</b>								
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%
<b>TOTAL FOR SALARIES</b>		<b>\$ 17,253,187</b>	<b>\$ 17,859,332</b>	<b>\$ 7,330,692</b>	<b>\$ 17,802,387</b>	<b>\$ 18,230,260</b>	<b>\$ 370,928</b>	<b>2.08%</b>
<b>BENEFITS</b>								
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%
<b>TOTAL FOR BENEFITS</b>		<b>\$ 4,553,450</b>	<b>\$ 4,940,607</b>	<b>\$ 2,769,751</b>	<b>\$ 4,946,570</b>	<b>\$ 5,056,338</b>	<b>\$ 115,731</b>	<b>2.34%</b>
<b>PROFESSIONAL SERVICES</b>								
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%
<b>TOTAL FOR PROFESSIONAL SERVICES</b>		<b>\$ 272,230</b>	<b>\$ 298,476</b>	<b>\$ 109,336</b>	<b>\$ 289,840</b>	<b>\$ 291,035</b>	<b>\$ (7,441)</b>	<b>-2.49%</b>
<b>PROPERTY SERVICES</b>								
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%
<b>TOTAL FOR PROPERTY SERVICES</b>		<b>\$ 1,158,288</b>	<b>\$ 960,938</b>	<b>\$ 662,044</b>	<b>\$ 1,002,758</b>	<b>\$ 1,161,800</b>	<b>\$ 200,862</b>	<b>20.90%</b>
<b>OTHER SERVICES</b>								
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%
<b>TOTAL FOR OTHER SERVICES</b>		<b>\$ 2,723,465</b>	<b>\$ 3,044,504</b>	<b>\$ 1,384,902</b>	<b>\$ 3,037,143</b>	<b>\$ 2,980,864</b>	<b>\$ (63,640)</b>	<b>-2.09%</b>
<b>SUPPLIES</b>								
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%
<b>TOTAL FOR SUPPLIES</b>		<b>\$ 1,181,137</b>	<b>\$ 967,598</b>	<b>\$ 467,163</b>	<b>\$ 962,281</b>	<b>\$ 1,076,133</b>	<b>\$ 108,535</b>	<b>11.22%</b>
<b>EQUIPMENT</b>								
739	OTHER EQUIPMENT	\$ 164,369	\$ 53,449	\$ 13,469	\$ 53,449	\$ 47,426	\$ (6,023)	-11.27%
<b>TOTAL FOR EQUIPMENT</b>		<b>\$ 164,369</b>	<b>\$ 53,449</b>	<b>\$ 13,469</b>	<b>\$ 53,449</b>	<b>\$ 47,426</b>	<b>\$ (6,023)</b>	<b>-11.27%</b>
<b>OTHER</b>								
	COUNCIL REDUCTIONS TO BE ALLOCATED		\$ -	\$ -	\$ -	\$ (315,000)	\$ (315,000)	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%
<b>TOTAL FOR OTHER</b>		<b>\$ 172,274</b>	<b>\$ 180,915</b>	<b>\$ 108,663</b>	<b>\$ 180,915</b>	<b>\$ (131,395)</b>	<b>\$ (312,310)</b>	<b>-172.63%</b>
<b>TOTAL FOR BUDGET</b>		<b>\$ 27,478,400</b>	<b>\$ 28,305,819</b>	<b>\$ 12,846,020</b>	<b>\$ 28,275,343</b>	<b>\$ 28,712,461</b>	<b>\$ 406,642</b>	<b>1.44%</b>

## 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 \$150,611 or 5.41%. 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 raising sewer use bills by \$25.00 and is partially compensating for this shortfall.

Even with these proposals the debt budget will decline in future years. The entire debt schedule is included in the Debt portion of the budget.

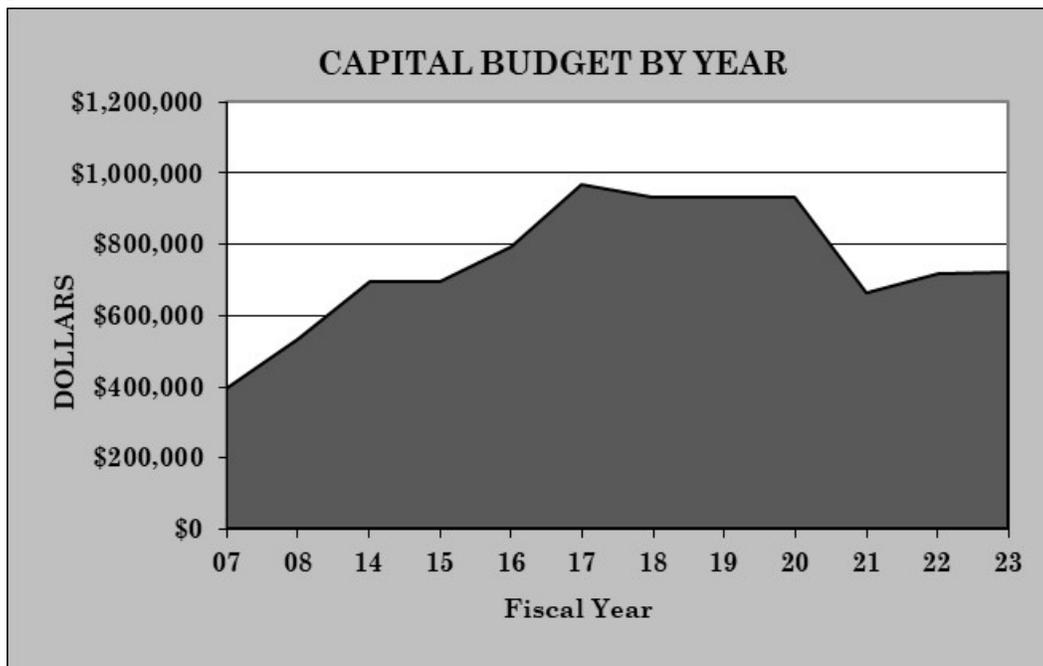


## Capital Expenditures

The Capital Expenditures Budget request for the general operating budget is \$723,500, an increase of \$3,470 or 0.48% from the prior year budget. This is a decrease of \$105,000 from the Town Manager's proposed budget. The reductions made by the Town Council include \$30,000 for the Board of Education technology and computers, and \$43,000 for the delay of one of the police vehicles. In addition, the Town Council added \$40,000 for additional tree removal after cutting the police vehicle.

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 are low Medicare and Medicaid reimbursement 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 \$362,500 to the Ambulance Fund. This represents 28.3% 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.

In addition to the American Rescue Act funding, the Town Council has reduced the Ambulance Transfer by \$75,000. There will be a rate increase on 1/1/2023 which will result in additional revenue. In addition, the EMS department is working diligently to identify shifts that can be covered by volunteers rather than paid staff which will help in cost reductions of overall operations.