

Town of Willington

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BOARD OF FINANCE

**Budget Meeting Minutes
Via Public Online Video Conference**

**March 4, 2021
7:00 PM**

**Minutes are not official until approved at the next regular meeting*

Members Present (a quorum of 4 members is required to conduct business):

Mike Makuch – Chairman
Geoff Prusak – Vice Chairman
Pete Tanaka – Secretary
Matt Clark
Stef Summers
Christina Mailhos
Lisa Woolf – Alternate
Brenda Abrams – Alternate

Members Absent:

Also Present:

First Selectwoman Erika Wiecewski
Donna Latincsics – Business Manager
Laurie Semprebbon – Treasurer
Troy Sposato – Director of Public Works
Stuart Cobb – CIP Committee Chair
Members of the Public

Chairman Mike Makuch called the meeting to order at 7:05pm.

SEATING OF ALTERNATES

Stef Summers made a motion to seat Lisa Woolf for Christina Mailhos.

Mike Makuch seconded the motion.

Vote: 5 Yes (S. Summers, P. Tanaka, M. Clark, G. Prusak, M. Makuch), 0 No

APPROVAL OF MINUTES

Mike Makuch made a motion to approve the budget meeting minutes of February 25, 2021.

Pete Tanaka seconded the motion.

Vote: 4 Yes (P. Tanaka, G. Prusak, L. Woolf, M. Makuch), 0 No, 2 Abstain (S. Summers, M. Clark)

PRESENT TO SPEAK

Peter Latincsics of 97 Trask Rd. stated: From what I understand, we're nearing the end of the Executive Order. I want to understand if, at the point in the budget process where we have the public hearing and the first exposure to the town of the budget, that will work with the calendar to be in-person. I think that's important and any feedback we can have now so the townspeople can come again and see where we are and what we're doing.

OLD BUSINESS

1. Questions from February 25, 2021 meeting:

Chairman Makuch stated that there were a few questions that arose in this meeting regarding how the Board of Finance is handling alternates. Information was sent to board members with more information. It is good that some questions were asked so the Board could ascertain whether it is following the right process.

a. Should seating of alternates be "rotated" or based on request of absent member

Chairman Makuch summarized that Connecticut general statute Section 7-340a says an absent member "shall" request the alternate to be seated in their place, so the result is that the process that the board has been using is correct. To the question of whether alternates should be rotated, the board can use this practice any time there is no request.

b. Should the seated alternate remain or be removed once the regular member arrives

Chairman Makuch stated that Connecticut general statutes does not speak to this, nor does Robert's Rules of Order. Materials were sent to board members from the Town Clerk which indicate that there is a lot of information consistent with seating the regular member when they arrive as the traditional process. The alternate's job is to be in place of the regular member when they are not available. The caveat says that boards shouldn't remove an alternate if you're in the middle of a detailed discussion or complex issue that the alternate has been participating in, allowing them to close out their participation by voting on the issue. The Board will continue to make sure it is handling this situation appropriately.

Chairman Makuch continued that case law in CT seems to be fairly clear on the point that an alternate member who is not seated should not participate in a manner that is drastically affecting the direction the discussion is going. The alternate should be able to participate but not in a manner that is strongly promoting a particular thought, because then they are essentially acting as another member of the board and could create an issue of minority representation.

Lisa clarified that alternates are still allowed to ask questions for educational purposes because they're truly not clear on something. Chairman Makuch confirmed.

2. Clarification of "Point of Order" question from February 25, 2021 meeting

Chairman Makuch stated that at the end of the last meeting, Matt asked Point of Order question. The definition of "point of order" is an announcement that procedure is not being followed or

there has been a rules violation. In the case of the meeting last week, the term was being used in a general way, not to point out a rule violation, because it was a question about how to communicate about things that were not on the agenda. Due to the fact that budget meetings are not regular meetings, items can't be added to the agenda. The issue has been resolved and there was no breach in the rules or the order.

NEW BUSINESS

1. Budget Discussion:

Chairman Makuch stated that this meeting concludes budget presentations and encouraged board members to gather their questions to him via email as soon as possible to allow time for organizations to gather information and attend the next meeting. The process of asking questions can sometimes gather very valuable information to make budget decisions.

a. Capital Improvement Plan

Attachment #1

Capital Improvement Committee Chair Stuart Cobb presented the Capital Improvement Plan (CIP). He explained that CIP projects are greater than \$10,000. The spreadsheet represents 5 years of planning based on requests from department heads. Lines 3-15 are already committed bonds or leases from previous years. In recent history, vehicles are leased between 5-7 years. Lines 16-26 are estimates of items that would be leased or bonded in the plan. Lines 36 and below are items that were presented to the committee this year. Those items may be funded in years 1-5. The CIP committee prioritizes projects as best they can. There has been a historical dollar amount set aside for CIP projects over last 20 years, so the committee tries to stick to that figure as best they can; fund what they can in Year 1 and distribute the rest in Years 2-5.

Stuart explained that the spreadsheet includes not only the dollar amount for the project, but where the money is coming from (Fund Source column). The different revenue sources vary in size. Local funds is taxpayer money. Capital Reserve comes from savings Willington sets aside from capital projects from previous years, which can help to even out some of the ups and downs. LoCIP is a state fund which has rules for its use and the amount can fluctuate; we are expecting \$57,859 for now. It is a fund, so it can be carried over if need be, but we try not to leave money there because the state could figure you don't need it. Fund 17 is from ambulance revenue, which is typically used for emergency services equipment; trucks, breathing apparatus, etc. The highest gross revenue is about \$225,000 per year which is used to pay paramedic services, the billing company, and sometimes payroll, so there is an estimated \$145,000 in the fund for the year that can be used for emergency services items.

Stuart noted that the "out" years (Years 2-5) have some bond anticipation notes and bonds. Borrowing money on a bond, while the interest rate is generally good, includes significant fees. The only bond Willington carries right now is for the library; you save those for big things because the fees to get them started are close to \$40,000.

Stuart continued that Year 5 of the CIP plan includes a Plan A and a Plan B, depending on what the taxpayers decide about the future of the schools. The first plan doesn't include any renovations, but details catching up with \$1.2 million in deferred maintenance if the town decides not to build a new school. Right now, they are trying not to put a lot of money into these

buildings since we don't know if we're going to be using them in 5 years. The second plan includes none of that maintenance and buying a new school. The actual year that the school decision is made depends on how fast things go with school building committee and the impact to the taxpayer for any of the options.

Chairman Makuch noted that it is critical for board members to understand that the CIP committee approves this as two main thrusts. One is the 5-year plan which is a well-thought-out, well-considered plan for 5 years. However, funding is only being committed during this public budget approval process for the Year 1 columns, so that's the really critical piece. Years 2-5 will get debated again next year as the new 1-4.

Stuart briefly provided details of each Year 1 project:

- Line 36 CES Fire Panel – approximately 22 years old, no spare parts available; if something breaks and the fire alarm is inoperable, it would impact the ability to hold school in the building and cause a scramble to find that money mid-year.
- Line 66 HMS Fire Panel – same age and issues as CES Fire Panel. Superintendent Stevens indicated to the CIP Committee that this is the highest priority project for the schools. These cannot be leased or paid for through LoCIP.
- Line 45 Chip Seal Lower CES Parking Lot – thought is to chip seal and preserve it rather than letting it break up and have to be stripped and re-paved in the future.
- Line 70 HMS Paint Library – water damage from the roof leak. Now that the roofs are being replaced, the ceiling needs to be repaired and painted.
- Line 74 HMS Gym Floor Resurfacing – needs to be done periodically.
- Line 77 HMS Heat on Stage – this heating unit is currently completely out of service and serves both the stage and the music room next door. The stage doubles as a classroom.
- Line 78 & 79 DISTRICT Consultants – funding for the school building committee to hire consultants to lead them through the process of what to do with the schools; new building, a major renovation for one or both buildings, etc. If the project comes to fruition, there is reimbursement from the state at 55.36%. The amount set aside doesn't mean they're going to spend it all in the first year, as no-one has been hired and a price has not yet been negotiated. These funds are off-budget funds so will not affect taxpayer expenditures for this current fiscal year.
- Line 88 DISTRICT Radios – to fix a long-term problem the schools have had where the hills in Willington sometimes prevent HMS from communicating with buses. The proposal is to buy radios that are compatible with the State of Connecticut system. Public Works has this radio system; the Superintendent tested them with buses and reported very good coverage.
- Line 90 TOB Basement Concrete Floor – take care of the dirt floor which has been causing moisture issues and damage to items in storage.
- Line 91 TOB Audio Visual Equipment – to accompany equipment already purchased with COVID-19 funds and continue to make meetings more publicly accessible for those who can't attend in-person by recording or live streaming. Funding is coming from LoCIP funds.
- Line 92 TOB Security & Fire System Monitoring – not just the TOB, but many municipal building security systems. The current vendor monitoring alarms is discontinuing that service, forcing us to go to a different vendor. There are equipment upgrades necessary.

- Line 94 TOB Flooring Replacement – tiles in the Land Use department are falling off and causing an unsafe situation.
- Lines 98-100 PW Replace – vehicles for Public Works. LE stands for lease, so there is some cash outlay each year for 7 years. Some of this is pent-up demand from last year when projects were cut from the budget. Includes a large dump truck, new vehicle for the Public Works director, and a small dump truck which is used throughout the year.
- Line 105 Salt Shed – there was some leftover funding from the Turnpike Rd. project funded by STEAP grants. Through persistence from Selectwoman Wiecenski, we are being allowed to use those extra funds to replace what is there to increase the size of the salt shed so they can go more than 1-2 storms without having to replenish. Depending on frequency of storms, deliveries can sometimes be a problem.
- Line 106 Schofield Rd. Drainage – water coming down the bottom of Schofield Rd. and it needs a more appropriate method to get rid of it. The \$15,000 out of LoCIP will go toward the engineering to decide locations and size of catch basins and pipe.
- Line 108 Village Hill Drainage Phase 1 – project has been around since the bridge was built. Water is a problem sheeting across the road coming down the hill and requires continuous sanding. Provisions were built into the bridge during construction, so now the catch basins just need to be continued up the hill. \$35,000 is not the entire cost of the project but covers some piping, catch basins, and rental of appropriate equipment to have the town crew do it. The project continues in years 2-5.
- Line 120-122 Regarding the Conservation Commission Talmadge Property purchase. There is an open space fund that has money in it already. This year they're spending some of that money for appraisal and survey. The price for the property is currently estimated as negotiations are forthcoming. There is a potential opportunity for a substantial reimbursement from the State of Connecticut Open Space Fund.
- Line 124 WFD#1 Replace 10 SCBA cylinders – Self-Contained Breathing Apparatus have a shelf life of 15 years and then must be thrown out, and there are multiple units expiring.
- Line 126 WFD#1 Replace Fit test Machine – joint project between WHFD and WFD#1. One of the test devices they've had for 10-12 years is a machine that measures how well masks fit, per OSHA requirements. Previously used only for firefighting type masks, the new machine will test N-95 masks as well. They make sure masks are sealing appropriately for any hazardous situations staff are put into. The old machine runs on DOS, is completely unsupported, and can't be calibrated anymore.
- Line 144 RRAC Pickleball Court – will be installed in the location of the volleyball court at River Road Athletic Complex, as that is rarely used and there is a higher demand for Pickleball.

Chairman Makuch pointed out that the box highlighted in yellow is the amount going toward CIP from taxation: \$645,035. It's an increase over recent years. This was originally what CIP was shooting for last year until everything was pulled back to bare minimums when the pandemic hit.

Stuart summarized that the smaller projects in the CIP plan are typical year-to-year items. The larger projects are the school building committee consultant money and the fire panels which have no other way to pay for them, so those projects account for the increase in the bottom line.

The board discussed the timeline and specifics of moving back to hybrid or in-person meetings, and how the requested audio/visual equipment would be used once that happens. Selectwoman Wiecenski spoke to the benefits and responsibility of continuing to make meetings open, transparent, and accessible to the public by recording and streaming.

Brenda Abrams asked for more details on the Schofield Road project. Stuart replied that the issue was identified many years ago by Public Works and the Town Engineer. They continuously have to sand that area and deal with a discharge of water through peoples' properties, flooding their yards. There are limited catch basins there, but a lot of the water comes across the road instead of staying on the sides. Selectwoman Wiecenski added that the project has existed for 25 years.

Brenda asked if many Willington residents have shown interest in Pickleball. Selectwoman Wiecenski replied that there are currently Pickleball lines on the basketball court, but the basketball court is heavily used. Before the pandemic, they held Pickleball inside at Hall School and the Parks & Recreation Director offered Pickleball outside on the basketball court, and the program was full almost every time it was offered. It has become very popular.

b. Board of Selectmen

Attachment #2

Selectwoman Wiecenski stated that the Board of Selectmen recognize that the Board of Finance asked for a 0% increase; including the CIP items which was net increase of \$100,235, the BOS are presenting a FY21-22 budget of \$3,791,949, which is a \$264,189 increase over the current fiscal year. She presented the letter from the Board of Selectmen (Attachment) detailing budget assumptions and highlighting specific increases and decreases throughout the budget. She reminded the BOF that while Animal Control and Human Services present their budgets separately, those funds are reflected within the Selectman's budget.

Selectwoman Wiecenski continued that they are currently working with IT to make a potential adjustment to the phone system which may significantly decrease the cost for phones. As soon as they know, if it's before budget decisions are made, they will alert the BOF to the adjusted cost.

Stef Summers asked about the extra cost in benefits for the extra full-time Public Works employee, aside from the \$48,000 salary. Selectwoman Wiecenski replied that they budgeted the maximum amount of \$28,473 for an employee with family insurance, as they don't know the situation of the person they'll hire.

Stef asked about the savings from not having to hire one contractor with the addition of another employee. Selectwoman Wiecenski replied that the budgeted savings is \$10,745, but all the town gets from the contractors is response during a snow or ice event.

Stef clarified that the Selectman's letter has the decrease at \$23,265. Selectwoman Wiecenski replied that the cost of the one contractor we have during the current year is \$23,265. They would have budgeted a different assumption because of the difficulty in getting vendors, knowing that they're being paid more elsewhere. If the town were to continue hiring two contractors instead of hiring a full-time employee, that line item would increase to \$66,150. The current budget proposal does not include contracted work, which is why a decrease of \$23,265 is

shown. She stressed how difficult it has been to find people willing to contract for snow removal, even with personal phone calls.

Stef commented that in the context of all the union contracts being in negotiation this summer, it puts a particularly sharp lens on any additional staff, as that has a large payroll impact. She recognized the need for work to be done in town though. Selectwoman Wiecenski shared that the BOS cut other positions that were asked for but felt that the needs are significant enough to warrant an additional staff member. Stef commented that it would be good to see a corollary of savings in the budget that supports the idea of an extra staff person.

Lisa commented that hiring a contractor hires their expert knowledge of our roads and they're only used when there's an emergent situation. She compared this to hiring a full time employee, requiring tasks for them to do year-round. The town benefits when hiring contractors because they don't have to pay for insurance, benefits, etc. She gave her opinion that it is better for the taxpayer for the town to continue to employ contractors for snow removal instead of hiring another employee. Selectwoman Wiecenski replied that while her statement about cost is accurate, but they believe there is a significant enough amount of work that needs to be done by Public Works that it warrants another full time employee.

Lisa commented that Willington's size hasn't grown in the number of buildings, roads, or houses, and asked why a new Public Works employee is needed. Selectwoman Wiecenski replied that the town previously had more Public Works staff. As people moved on, they were replaced with contractors. The roads in town need significant work and they act as facilities employees in terms of taking care of our buildings. She repeated how difficult it is to find contractors just to plow snow, as they have to have their own vehicle and insurance and they can make more guaranteed money elsewhere and with the state than they were making from Willington. If we had no other choice and had to go that direction, the BOS budgeted for more money in that line, hoping to make it more enticing and find willing contractors.

Lisa commented that contractors are expensive because they take on the liability if someone is injured. If we hire a new full-time employee, Willington becomes liable if something happens.

Lisa asked how many full time employees are in Public Works. Selectwoman Wiecenski replied that there are four full-time Public Works employees, one Public Works director, and one full-time employee who splits time between Public Works and the Transfer Station.

Lisa commented that she has heard that the union gives Public Works employees the ability to accrue significant vacation time, and it's not a good value if they aren't getting work done and we have to hire another employee to cover that work. She speculated that it seems like a time management and scheduling issue to her. Selectwoman Wiecenski replied that the small size of the crew is a factor in the ability to get projects done, but that that reason is not why they're looking to hire a new employee. Their time is also limited in the winter because the crew needs to be available to plow snow.

Chairman Makuch asked about the timeline of the forthcoming negotiations. Selectwoman Wiecenski shared that they just sent a demand to the union and looks for that process to begin

soon. There is no desire to do an extended Memorandum of Understanding (MOU), so negotiations should go forward.

Chairman Makuch asked if a BOF representative would be present for negotiations. Selectwoman Wiczenski replied that she believes that that is the standard and will be kept. As the negotiations move forward, a BOF representative will be sought.

Clarifying discussion was held about the reason for columns showing #DIV/0!

Pete Tanaka asked if page 4, Department 0241, Line 500 is Building Department software support, and if the amount increases every year. Selectwoman Wiczenski confirmed both.

Pete asked if there is a figure for how much is being paid for that software per building permit. He recalled it was around \$10 per permit to run the program a few years back. Selectwoman Wiczenski replied that she didn't have that figure in front of her but will look into it. She shared that the software is used for more than building permits; it handles dog licensing as well and was integral to managing during the pandemic.

c. Revenue Presentation

Attachment #3, 4, 5

Treasurer Laurie Semprebon presented her letter and two documents. She explained that Attachment 4 shows that the projected total revenue for the current fiscal year is \$20,000 more than planned, even though some revenue amounts have changed. She explained that Attachments 4 and 5 show slightly different numbers because the former deals with the projected end of the FY20-21 and the latter compares the FY20-21 approved budget to FY21-22 proposed budget.

Laurie continued that Attachment 5 includes the numbers as they've been presented to the BOF. She explained that the Town of Willington has three sources of revenue: the State of Connecticut, local revenues, and educational revenues. She highlighted that the percent change between the current budget and proposed budgets show that educational revenues are going up a little. According to the Governor's budget, which has yet to pass, educational cost-sharing will be going up.

Laurie explained the impact of the pandemic on revenues. Local revenues look like they're way down, but that is only a small part of the budget. The biggest hit was in interest income. Last year we budgeted \$75,000 in interest income and took in over \$80,000. This year, we are running at 6% of that because the bottom dropped out of interest rates and that's not something we can control. The amount anticipated at the end of this year is \$4,500 instead of \$75,000. She highlighted that judicial fines are down because people aren't out and about getting speeding tickets as much. Building fees are up, but other fees are down. While it is anticipated that life is going to start to get back to normal, she budgeted conservatively in some areas due to large decreases.

Laurie highlighted that the Board of Assessment Appeals (BAA) had a huge decrease of \$2.36 million from an appeal. Normally that number is closer to \$100,000 and has been returned to that level in next year's budget after discussing it with the assessors.

Christina assumed her position at 8:50pm.

Pete clarified the 20% figure regarding reduction in revenues. Laurie replied that local revenues have reduced 20% primarily due to interest rates, but that is not a huge part of the budget. The proposed budget is around \$18 million and the local revenues total in the \$200,000 range.

Pete asked for clarification on the number \$581,870 toward the bottom right of Attachment 4. Laurie replied that that's the revenue Wellington would need to have if the budgets are approved as proposed.

Laurie explained that the current year's budget includes \$673,000 from of the fund balance. She recalled last year's BOF discussion regarding not keeping the fund balance above the recommended 8-12%, so she applied \$400,230 from the fund balance to the proposed budget, which would put it at 12% of the total.

Laurie directed the Board's attention to page 1 of Attachment 5, showing the proposed increase to be raised by taxes and the mill rate increase of 6.4% or 1.92 mills based on the proposed budget.

Christina asked why Laurie chose \$400,000 as the number applied from the fund balance. Laurie replied that she remembered the BOF's discussion to not maintain more than 12% in the fund balance because that means we're taking too much taxpayer money, so using that amount will leave it at 12%.

Lisa commented that the fund balance doesn't have to be at exactly 12%; the BOF could choose to apply more from fund balance. Chairman Makuch replied that 8-12% is the policy and this gives the board a starting point. It also moves the amount back toward an amount that was used in the past.

Chairman Makuch repeated his encouragement to board members to consider questions about presentations and send them to him.

Stef inquired if there is already have a vehicle planned for the added full-time Public Works employee or if another vehicle would be needed. Selectwoman Wiecenski replied that the proposed vehicles would be enough. The replacement schedule won't change.

CORRESPONDENCE

All correspondence was sent to board members.

PRESENT TO SPEAK

Building Official James Rupert stated: I'd like to go back to the software we're using in the Land Use Department. It's not just used for building permits. It's used for zoning applications, dog licensing, and it has been used for signing up for basketball and other recreation programs. We didn't ask for this purely from a perspective of trying to make sure it's covered with building

permits. Over the course of the last several years, we've replaced dozens of foundations in town and this is also a records management system. If we didn't have this system, I'd be asking for more hours because we'd need it to manage all of those records. We can divide the cost by the number of permits, but that's work that we're not seeing revenue from. I would guess, if we were collecting revenue, our revenue for the year would be almost doubled. There are a lot of reasons we ask for that software. Yes, there are increases on an annual basis, but every year we have found ways to utilize that system which not only benefit the Land Use Department, but benefit the town as a whole.

Peter Latincics of 97 Trask Rd. stated: I asked if we can anticipate returning to in-person meetings for the public hearing on the budget, the Town Meeting, and referendum. Given tonight's presentations and the sobering reality of our decline in revenue, flat mill rate, and the potential 2 mill increase, I think the townspeople would very much like to do that. Can you comment on making that happen in the budget schedule?

Chairman Makuch replied that this is Present to Speak, which limits the amount of business which can be done, but it's clear from what Selectwoman Wiecenski said that everyone is looking at the available guidance, so this will stay a conversation as we move closer to that meeting.

Peter Latincics replied: I certainly hope so. I hope you would also consider guidance from our townspeople. Our Town Meeting form of government pre-dates the state of Connecticut and the governor and there is ample precedent that we should return as quickly as possible to our traditional form of government.

GOOD & WELFARE

No comments.

Pete Tanaka made a motion to adjourn the meeting at 9:06pm.

Matt Clark seconded the motion.

Vote: 6 Yes (M. Clark, C. Mailhos, P. Tanaka, G. Prusak, S. Summers, M. Makuch), 0 No

Respectfully submitted,
Marysa Semprebon
Recording Secretary

		5 year Budget Projections					
		Fund 02	Fund 04	Fund 17	Fund 06		
		LOCIP	G. Reserve	Emer Equip	Parks & Rec		Total
Actual	July 1, 2020	77,821	466,663	224,067	10,486		\$ 779,036
est.	Expenditures	50,000 <i>g</i>	372,482 <i>gg</i>	135,848 <i>ggg</i>	-		\$ 558,330
est.	Additions	57,859	180,356	145,000	-		\$ 383,215
est.	Interest		311	100	-		\$ 411
est.	July 1, 2021	85,680	274,848	233,319	10,486		\$ 604,332
est.	Expenditures	78,639 <i>h</i>	122,486 <i>hh</i>	117,900 <i>hhh</i>	-		\$ 319,025
est.	Additions	57,859	91,700	145,000	-		\$ 294,559
est.	Interest		100	100	-		\$ 200
est.	July 1, 2022	64,900	244,162	260,519	10,486		\$ 580,066
est.	Expenditures	70,000 <i>i</i>	341,771 <i>ii</i>	270,624 <i>iii</i>			\$ 682,395
est.	Additions	57,859	290,889	145,000			\$ 493,748
est.	Interest		100	100			\$ 200
est.	July 1, 2023	52,759	193,380	134,995	10,486		\$ 391,619
est.	Expenditures	40,000 <i>j</i>	27,000 <i>jj</i>	121,200 <i>jjj</i>			\$ 188,200
est.	Additions	57,859	292,269	145,000			\$ 495,128
est.	Interest		100	100			\$ 200
est.	July 1, 2024	70,618	458,749	158,895	10,486		\$ 698,747
est.	Expenditures	65,000 <i>k</i>	180,000 <i>kk</i>	76,200 <i>kkk</i>			\$ 321,200
est.	Additions	57,859	96,618	145,000			\$ 299,477
est.	Interest		100	100			\$ 200
est.	July 1, 2025	63,477	375,467	227,795	10,486		\$ 677,224
est.	Expenditures	- <i>l</i>	100,000 <i>ll</i>	76,200 <i>lll</i>			\$ 176,200
est.	Additions	57,859	272,597	145,000			\$ 475,456
est.	Interest			100			\$ 100
est.	July 1, 2026	121,336	548,064	296,695	10,486		\$ 976,580
	50,000	WFD1 Oil Tank Stat 13	1,053,400	Replace Sch Roofs TM 3.11.20	19,924	AMB 2014 Lease + pickup FINAL	
	50,000	FY 2020-21 (g)	(680,918)	SC Grant reim 64.64%	84,424	WFD1 2015 Spartan	
			372,482	FY 2020-21 (gg)	19,000	WFD1 Replace Bunker Gear	
					12,500	CPR DEVICE FOR AMBULANCE	
	15,000	Drainage Schfield	100,000	Building Consultants	135,848	FY 20-21 (ggg)	
	30,639	TOB Basement Concrete Floor	(55,360)	Sch Const grant reim			
	33,000	TOB Audio Visual Equipment	101,000	Talmadge Property	84,424	WFD1 2015 Spartan (lease)	
	78,639	FY 2021-22 (h)	(62,500)	Grant Reimbursement	18,476	WFD1 SCBA 10 cylinders	
			39,346	Pickleball Court	15,000	WFD1 and WHFD Fit Test	
	35,000	Storm Water Treatment	122,486	FY 2021-22 (hh)	117,900	FY 21-22 (hhh)	
	35,000	Village Hill Drainage					
	70,000	FY 2022-23 (i)	87,150	Window Replacement	84,424	WFD1 2015 Spartan FINAL	
			(14,379)	Sch Const grant reim	48,638	AMB 2023 (lease)	
	40,000	Bus lot paving	30,000	Assessor Reval	11,350	WHFD 1st RESPONSE (lease)	
	40,000	FY 2023-24 (j)	35,000	CES Clock PA	16,212	WHFD Airpacks (lease)	
			44,000	HMS Clock PA	80,000	WFD1 Engineering	
	65,000	RRAC Walking track lighting	100,000	HMS Pave Parking Lots	30,000	WFD1 Driveway Apron	
	65,000	FY 2024-25 (k)	60,000	HMS Boiler #2 Replacement	270,624	FY 22-23 (iii)	
			341,771	FY 2022-23 (ii)			
	Fund 06				48,638	AMB 2023 (lease)	
	2,570	Fenton Ruby Park	27,000	Assessor Reval	11,350	WHFD 1st RESPONSE (lease)	
	7,916	Undesignated	27,000	FY 2023-24 (jj)	16,212	WHFD Airpacks (lease)	
	10,486				35,000	WHFD Bay floor replacement	
			100,000	WHFD D&E New Firehouse	10,000	WHFD Survey 25 Old Farms	
			80,000	WHFD parking lot repair	121,200	FY 23-24 (jjj)	
			180,000	FY 2024-25 (kk)			
					48,638	AMB 2023 (lease)	
			100,000	Refurbish ET WHFD	11,350	WHFD 1st RESPONSE (lease)	
			100,000	FY 2025-26 (ll)	16,212	WHFD Airpacks (lease)	
					76,200	FY 24-25 (kkk) and (lll)	



Town of Willington

Board of Selectmen

To: Board of Finance
From: Erika Wiczenski, First Selectman 
Date: March 2, 2021
Re: Board of Selectmen Budget

Attached is the Willington Board of Selectmen budget request for the 2021-2022 fiscal year. The Selectmen approached the budget process by first asking Department heads to provide to us a comprehensive budget that meets the needs of their individual departments. Once complete the Selectmen reviewed each request and made additional cuts weighing the needs of town functions versus financial uncertainty of our current economic outlook.

While we are aware the Board of finance requested a budget with a 0% increase, the Board of Selectmen have found several areas where an increase is necessary and we believe essential to the ongoing function of Town government. This budget does not include contingencies for large unexpected expenditures. We continue to look for savings through review of all of our contractual obligations. These increases combined with components of the CIP plan have led us to a total budget request for **FY 2021-2022 of \$3,791,949.**

I have outlined assumptions made in this budget as well as highlighting several significant departmental changes.

Budget Assumptions:

- Salaries : Negotiations are forthcoming
- Heating Fuel will be 1.6342 (\$2.1460 in 20/21)
- Diesel Fuel will be 1.6422 (\$2.1489 in 20/21)
- 1 Employee Insurance placeholder
- Workers' Compensation Increase capped at 3%
- Medical Insurance premiums will increase no more that 2%: dental no more than 6%
- New Cyber Insurance Coverage
- Shared IT services will include a 2% increase



Town of Willington

Board of Selectmen

Selectmen

- \$400 Increase for Historic District for Signage and Certificates of Appropriateness.
- \$140 increase for Cell phone. I have negotiated new plans of the current Town owned cell phones that will now include a Sectmans phone in place of a stipend. The new plan model will result in savings to the Town of \$510 annually. The additional saving will be found in Animal control and Public Works Cell phones.

Accounting Services

A \$2357 increase in this department reflects

- additional dollars for training with our new finance software
- Increase in the annual software support.

Town Hall operations

An increase of \$39,824 reflects

- The contract for IT services includes a 2% increase as well as a project to separate the Town's Microsoft licensing and include cloud hosting.
- Our current security and fire monitoring company is no longer offering the service requiring the need for a new vendor with increased costs.
- Postage increased to \$.51 as of January 2021
- Decrease of \$9,000 in Maintenance and Misc from a one time 20/21 project.

Consulting Engineers

We are requesting a return to the previous funding level to allow for projects from CIP as well as bridge, road and sidewalk reviews as needed. Additionally, as the Town identifies more grant opportunities concept level plans would be needed in order to submit an application.

Public Works

An overall increase of 89,029 is requested. This reflects in part:

- \$48,422 The addition of a FTE We believe the needs of the town warrant an additional full time crew member. Our current Public works crew is made up of a Director, 4 full time employees and a part time 2 day a week laborer that also works at the Transfer Station. The needs of our town infrastructure would be better served with the addition of another staff member.
- \$10,000 increase in PW vehicle Maintenance. Our aging fleet has led to more frequent and non routine repairs.
- \$25,000 increase in tree removal. With the increased identification of trees affected by Emerald Ash Borer the need for removal has substantially increased.



Town of Willington

Board of Selectmen

- Decrease of \$23,265 for Contractor services with the addition of a FTE.
- \$31,587 increase for Lease principal payments is the result of leases outlined in the CIP Plan.

Transfer Station

An overall increase of \$28,000 reflects:

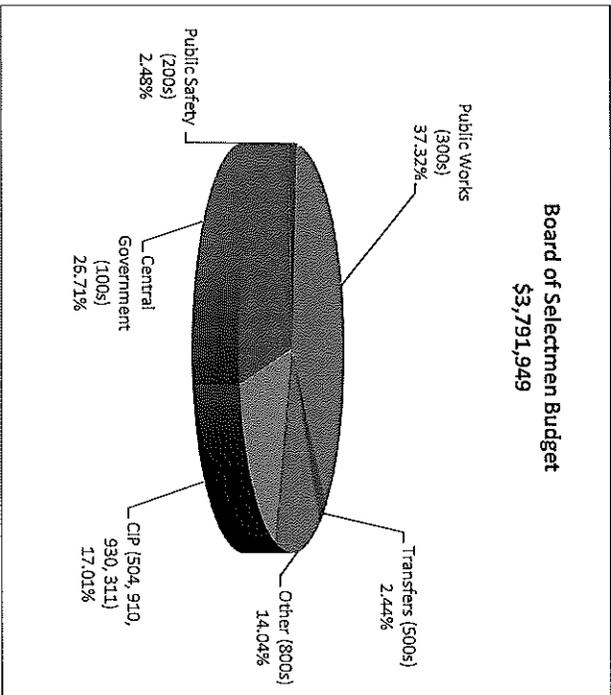
- \$26,000 Contractual increase from our Bulky & Household waste vendor. We are currently working to negotiate a lower rate.
- Increase in well monitoring by \$2,000

We look forward to your comments or questions at our presentation to the board on thursday
March 4, 2021

2021-2022 Board of Selectmen Budget 2.26.2021

Description	FY 2020-21	FY 2021-22	FY 20/21 to FY 21/22	
	Approved	Proposed	\$ change	% change
111 Selectmen	154,365	154,905	540	0.35%
130 Accounting Services	211,309	213,666	2,357	1.12%
134 Assessor	92,854	93,613	759	0.82%
137 Revenue Collector	82,836	83,306	470	0.57%
141 Town Counsel	32,000	32,000	0	0.00%
151 Town Clerk	105,648	105,903	255	0.24%
181 Town Office Operations	229,258	269,082	39,824	17.37%
182 Town Hall Operations	7,467	6,775	(692)	-9.27%
183 Consulting Engineers	15,000	20,000	5,000	33.33%
185 Senior Center Operations	34,899	33,563	(1,336)	-3.83%
233 Health District	33,468	34,540	1,072	3.20%
235 Fire Main and Hydrants	8,626	8,626	0	0.00%
241 Building Official	49,392	50,724	1,332	2.70%
311 Public Works	1,184,165	1,273,194	89,029	7.52%
342 Cemetery	2,000	2,000	0	0.00%
351 Transfer Station	231,916	259,916	28,000	12.07%
503 Capital Projects	0	1,000	1,000	#DIV/0!
504 Capital Reserve	180,356	91,700	(88,656)	-49.16%
507 Housing Authority	2,182	2,182	0	0.00%
510 Compensated Absences	15,000	10,000	(5,000)	-33.33%
511 Dog Fund	25,881	25,963	82	0.32%
513 Human Services Grant	49,579	53,488	3,909	7.88%
515 Open Space Fund	0	0	0	#DIV/0!
518 Emergency Preparedness	0	0	0	#DIV/0!
811 Social Security	86,955	86,955	0	0.00%
821 Unemployment	1,000	1,000	0	0.00%
831 Employee Insurances	268,834	293,633	24,799	9.22%
841 Pension	55,418	55,478	60	0.11%
851 Insurances	91,629	93,715	2,086	2.28%
871 Miscellaneous	1,750	1,750	0	0.00%
910 Debt Services	210,408	204,408	(6,000)	-2.85%
930 Capital Expenditures	63,565	228,864	165,299	260.05%
BOS Budget Total	3,527,760	3,791,949	264,189	7.5%
504 Capital Reserve	180,356	91,700	(88,656)	-49.16%
910 Debt Repayment	210,408	204,408	(6,000)	-2.85%
311 Debt Repayment PW Leases	90,471	120,063	29,592	32.71%
930 Capital Expenditures	63,565	228,864	165,299	260.05%
CIP Local Funds	544,800	645,035	100,235	18.4%

Central Government (100s)	1,012,813
Public Safety (200s)	93,890
Public Works (300s)	1,415,047
Transfers (500s)	92,633
Other (800s)	532,531
CIP (504, 910, 930, 311)	645,035
Total Board of Selectmen	3,791,949



TOWN OF WILLINGTON
2021-2022 PRELIMINARY GENERAL GOVERNMENT BUDGET
2.26.2021

Dept	Obj	Description	FY 2019-2020			FY 2020-2021			FY 2021-2022		
			Approved REF 5/7/19	Adjusted	Final Unaudited	Approved BOF 5/28/20	Adjusted	Expended 2/18/2021	Budget Request	\$ Change over 20-21	% Change over 20-21
0111	125	OFFICE MANAGER SALARY	51,737	51,737	52,131	52,761	52,761	23,639	52,761	0	0.0%
0111	126	OFFICE MANAGER FILL IN	2,500	2,500	1,182	2,500	2,500	816	2,500	0	0.0%
0111	127	CIP SECRETARY SALARY	1,235	1,235	1,015	1,235	1,235	0	1,235	0	0.0%
0111	128	WEBMASTER STIPEND	1,718	1,718	1,731	1,752	1,752	1,065	1,752	0	0.0%
0111	150	1ST SELECTMAN SALARY	67,042	67,042	67,558	67,042	67,042	40,741	67,042	0	0.0%
0111	151	SELECTMEN SALARIES	11,815	11,815	11,906	12,052	12,052	7,324	12,052	0	0.0%
0111	300	COMMISSIONS	100	100	120	100	100	0	500	400	400.0%
0111	301	MEMORIAL DAY AND CARSHOW	1,000	1,000	875	1,000	1,000	0	1,000	0	0.0%
0111	530	CELL PHONE	360	360	360	360	180	180	500	140	38.9%
0111	540	ADVERTISING	1,900	1,900	2,755	1,900	1,900	753	1,900	0	0.0%
0111	645	TRAINING AND EDUCATION	1,352	1,352	967	1,352	1,352	25	1,352	0	0.0%
0111	690	OFFICE SUPPLIES	1,000	1,000	666	1,000	521	521	1,000	0	0.0%
0111	810	DUES CCM and CRCOG	11,311	11,311	11,311	11,311	9,198	9,198	11,311	0	0.0%
0111	TOTAL	SELECTMEN	153,070	153,070	152,577	154,365	154,365	84,260	154,905	540	0.3%
0130	115	BUSINESS MANAGER	76,173	76,173	76,754	77,683	77,683	47,482	77,683	0	0.0%
0130	121	P/R COORDINATOR	52,333	70,333	66,572	54,912	54,912	33,377	54,912	0	0.0%
0130	122	ACCOUNTING STAFF SUPPORT	48,922	66,922	64,654	51,838	51,838	31,732	51,838	0	0.0%
0130	590	ACCTG SOFT. SUPP.	51,250	51,250	56,528	24,476	24,476	23,236	25,993	1,517	6.2%
0130	645	TRAINING & EDUC.	400	400	80	400	400	0	1,240	840	210.0%
0130	690	OFFICE SUPPLIES	2,000	2,000	1,880	2,000	2,000	589	2,000	0	0.0%
0130	TOTAL	ACCOUNTING SERVICES	231,078	267,078	266,468	211,309	211,309	136,417	213,666	2,357	1.1%
0134	115	ASSESSOR SALARY	22,277	22,277	19,856	22,724	22,724	12,192	22,724	0	0.0%
0134	121	ASSISTANT ASSESSOR	35,849	35,849	36,734	36,566	36,566	17,805	36,566	0	0.0%
0134	335	PERS PROP AUDIT	5,000	5,000	0	5,000	5,000	0	5,000	0	0.0%
0134	500	COMPUTER SUPPORT	14,465	14,465	14,532	19,794	19,794	17,352	19,303	(491)	-2.5%
0134	590	TAX MAPING	5,400	5,400	5,376	5,400	5,200	5,200	5,200	(200)	-3.7%
0134	610	ASSESSOR SUPPLIES	850	850	520	850	850	444	2,050	1,200	141.2%
0134	645	TRAINING AND EDUCATION	2,520	2,520	1,559	2,520	130	130	2,770	250	9.9%
0134	TOTAL	ASSESSOR	86,361	86,361	78,578	92,854	92,854	53,123	93,613	759	0.8%

TOWN OF WILLINGTON
2021-2022 PRELIMINARY GENERAL GOVERNMENT BUDGET
2.26.2021

Dept	Obj	Description	FY 2019-2020			FY 2020-2021			FY 2021-2022		
			Approved REF 5/7/19	Adjusted	Unaudited Final	Approved BOF 5/28/20	Adjusted	Expended 2/18/2021	Budget Request	\$ Change over 20-21	% Change over 20-21
0137	115	REV. COLLECT. SALARY	43,860	40,891	42,355	41,722	41,722	25,146	41,722	0	0.0%
0137	121	REV. COLLECT. ASST.	15,706	19,506	19,054	23,139	23,139	12,804	23,139	0	0.0%
0137	558	DMV FEES	950	950	1,718	1,500	1,500	982	1,500	100	6.7%
0137	590	COMPUTER SUPPORT	8,700	8,700	7,570	8,810	8,810	9,196	9,180	370	4.2%
0137	645	TRAINING & EDUCATION	1,915	1,915	1,237	2,665	2,665	466	2,665	0	0.0%
0137	690	OFFICE SUPPLIES	5,000	5,000	5,027	5,000	5,000	1,771	5,000	0	0.0%
0137	820	TAX REFUNDS	0	0	0	0	0	0	0	0	#DIV/0!
0137	TOTAL	REVENUE COLLECTOR	76,131	76,962	76,961	82,836	82,836	50,365	83,306	470	0.6%
0141	331	TOWN COUNSEL	18,500	38,500	27,850	18,500	18,500	2,543	18,500	0	0.0%
0141	332	LABOR ATTORNEY	3,000	3,000	509	3,000	3,000	3,492	3,000	0	0.0%
0141	333	LAND USE ATTORNEY	10,000	10,000	10,730	10,000	10,000	5,117	10,000	0	0.0%
0141	334	MISC LEGAL SERVICES	500	500	0	500	500	0	500	0	0.0%
0141	TOTAL	TOWN COUNSEL	32,000	52,000	39,088	32,000	32,000	11,151	32,000	0	0.0%
0151	115	TOWN CLK., SALARY	43,860	43,860	44,197	44,737	44,737	31,945	44,737	0	0.0%
0151	121	TOWN CLK., ASST.	36,374	36,374	36,782	37,091	37,091	18,927	37,491	400	1.1%
0151	127	TOWN CLK., FILL IN							500		
0151	555	VITAL STAT. EXPENSE	200	200	0	200	200	105	200	0	0.0%
0151	556	ELECTION EXPENSES	1,000	1,000	1,848	2,500	2,500	108	2,755	255	10.2%
0151	557	RESTOR. PROGRAM	200	200	0	200	200	0	200	0	0.0%
0151	590	PURCHASED SERVICES	17,020	17,020	15,504	17,020	17,020	10,770	17,020	0	0.0%
0151	645	TRAINING & EDUCATION							1,000		
0151	690	OFFICE SUPPLIES	1,000	1,000	730	1,000	1,000	493	1,000	0	0.0%
0151	810	DUES/CONFERENCES							1,000		
0151	890	MISC EXPENSE	2,900	2,900	431	2,900	2,900	272	0	(2,900)	-100.0%
0151	TOTAL	TOWN CLERK	102,554	102,554	99,493	105,648	105,648	62,619	105,903	255	0.2%

TOWN OF WILLINGTON
2021-2022 PRELIMINARY GENERAL GOVERNMENT BUDGET
2.26.2021

Dept	Obj	Description	FY 2019-2020			FY 2020-2021			FY 2021-2022		
			Approved REF 5/7/19	Adjusted	Final Unaudited	Approved BOF 5/28/20	Adjusted	Expended 2/18/2021	Budget Request	\$ Change over 20-21 Approved	% Change over 20-21 Approved
0181	411	WATER SERVICE	334	334	83	120	120	45	100	(20)	-16.7%
0181	421	TOB DUMPSTER	1,202	1,202	965	1,202	1,202	666	1,049	(153)	-12.7%
0181	430	MAINT & MISC	10,339	10,339	11,990	21,000	21,000	8,346	12,000	(9,000)	-42.9%
0181	434	COMPUTER EXPENSE	106,034	128,061	119,299	120,186	120,186	71,702	166,988	46,802	38.9%
0181	440	TOB COPIER LEASE	13,433	13,433	9,984	12,317	12,317	6,769	12,317	0	0.0%
0181	530	TOB TELEPHONES	8,256	8,256	10,486	10,695	10,695	6,692	10,695	0	0.0%
0181	531	TOB POSTAGE EXP.	11,523	11,523	10,849	11,998	11,998	11,142	15,000	3,002	25.0%
0181	534	INTERNET	1,500	1,500	1,500	1,500	1,500	750	1,500	0	0.0%
0181	590	CUSTODIAL SERVICES	19,200	19,200	17,465	19,200	19,200	9,800	19,200	0	0.0%
0181	591	FIRE ALARM MONIT.	250	250	250	250	250	250	720	470	188.0%
0181	593	TOB PEST CONTROL	420	420	385	420	420	280	420	0	0.0%
0181	595	SECURITY SYSTEM MONITORING	250	250	125	250	250	0	0	(250)	-100.0%
0181	612	TOB CSTD. SUPPLIES	1,500	1,500	1,986	1,700	1,700	630	1,700	0	0.0%
0181	614	TOB COPIER SUPPLY	1,200	1,200	765	1,200	1,200	518	1,200	0	0.0%
0181	622	TOB ELECTRICITY	13,920	13,920	12,693	13,920	13,920	7,698	13,920	0	0.0%
0181	622	TOB ELECTRICITY LEASE 8/17	4,348	4,348	4,348	4,526	4,526	3,395	4,712	186	4.1%
0181	624	TOB HEATING OIL	5,814	5,814	5,553	5,451	5,451	3,472	4,153	(1,298)	-23.8%
0181	624	TOB HEATING OIL LEASE 8/17	1,986	1,986	1,986	2,067	2,067	1,551	2,152	85	4.1%
0181	631	TOB DRINK WATER	936	936	821	936	936	401	936	0	0.0%
0181	690	TOB OFFICE SUPPLIES	320	320	0	320	320	0	320	0	0.0%
0181	TOTAL	TOWN OFFICE OPERATIONS	202,765	224,792	211,534	229,258	229,258	134,106	269,082	39,824	17.4%
0182	430	OTH MAINT.	1,000	4,400	4,006	2,000	2,000	641	2,000	0	0.0%
0182	622	OTH/SCOUT HALL/GREEN ELECTRIC	2,557	2,557	2,259	2,557	2,557	1,222	2,557	0	0.0%
0182	624	OTH HEAT OIL	3,104	3,104	2,377	2,910	2,910	1,381	2,218	(692)	-23.8%
0182	TOTAL	TOWN HALL OPERATIONS	6,661	10,061	8,642	7,467	7,467	3,244	6,775	(692)	-9.3%
0183	500	CONSULTING-LAND USE	10,000	10,000	9,427	7,500	7,500	437	10,000	2,500	33.3%
0183	590	CONSULT. ENGINEER-PUBLIC WORK	10,000	10,000	8,400	7,500	7,500	3,283	10,000	2,500	33.3%
0183	TOTAL	CONSULTING ENGINEERS	20,000	20,000	17,827	15,000	15,000	3,719	20,000	5,000	33.3%

TOWN OF WILLINGTON
2021-2022 PRELIMINARY GENERAL GOVERNMENT BUDGET
2.26.2021

Dept	Obj	Description	FY 2019-2020			FY 2020-2021			FY 2021-2022	
			Approved REF 5/7/19	Adjusted	Final Unaudited	Approved BOF 5/28/20	Adjusted	Expended 2/18/2021	Budget Request	\$ Change over 20-21
0185	253	SENIOR CENTER INSURANCE	1,863	1,863	1,744	1,863	1,863	1,744	(119)	-6.4%
0185	411	SENIOR CENTER WATER SERVICE	651	651	188	300	300	200	(100)	-33.3%
0185	421	SENIOR CENTER DUMPSTER	991	991	966	991	991	1,024	33	3.3%
0185	430	SENIOR CENTER MAINT & MISC	4,516	4,516	4,163	4,516	4,516	4,516	0	0.0%
0185	435	SENIOR CENTER VAN MAINT & GAS	1,191	1,191	1,888	1,900	1,900	1,900	0	0.0%
0185	530	SENIOR CENTER PHONE	2,640	2,640	2,713	2,662	2,662	2,662	0	0.0%
0185	534	SENIOR CENTER CABLE	726	726	836	738	738	1,104	366	49.6%
0185	590	SENIOR CENTER CUSTODIAL SERVIC	4,955	4,955	4,685	4,955	4,955	4,955	0	0.0%
0185	591	SENIOR CENTER FIRE ALARM	250	250	250	250	250	540	290	116.0%
0185	622	SENIOR CENTER ELECTRIC	6,975	6,975	5,220	6,975	6,975	6,975	0	0.0%
0185	622	SENIOR CENTER ELECTRIC LEASE	1,894	1,894	1,894	1,972	1,972	2,053	81	4.1%
0185	624	SENIOR CENTER HEATING OIL	4,300	4,300	4,487	4,031	4,031	3,072	(959)	-23.8%
0185	624	SENIOR CENTER HEATING OIL LEAS	1,677	1,677	1,677	1,746	1,746	1,818	72	4.1%
0185	822	SENIOR CENTER PROGRAM	2,000	2,000	2,000	2,000	2,000	1,000	(1,000)	-50.0%
0185	TOTAL	SENIOR CENTER OPERATIONS	34,629	34,629	32,712	34,899	34,899	33,563	(1,336)	-3.8%
0233	300	EASTERN HIGHLANDS HEALTH DIST	32,090	32,092	32,092	33,468	33,468	34,540	1,072	3.2%
0233	TOTAL	HEALTH DISTRICT	32,090	32,092	32,092	33,468	33,468	34,540	1,072	3.2%
0235	300	FIRE MAIN AND HYDRANTS	7,842	7,842	7,429	8,626	8,626	8,626	0	0.0%
0235	TOTAL	FIRE MAIN AND HYDRANT	7,842	7,842	7,429	8,626	8,626	8,626	0	0.0%
0241	500	BLDG PERMIT SYSTEM SUPPORT	9,948	9,948	9,348	10,850	10,850	11,168	318	2.9%
0241	580	BLDG OFFICIAL TRAVEL EXPENSE	1,400	1,400	936	1,400	1,400	1,400	0	0.0%
0241	590	BLDG OFFICIAL PURCHASED SERV	32,808	32,808	32,808	33,792	33,792	34,806	1,014	3.0%
0241	610	BLDG OFFICIAL GEN.SUP	2,050	2,050	89	2,050	2,050	2,050	0	0.0%
0241	645	BLDG OFFICIAL TRAINING & EDUC.	1,000	1,000	0	1,000	1,000	1,000	0	0.0%
0241	810	BLDG OFFICIAL DUES, FEES, MEM	300	300	135	300	300	300	0	0.0%
0241	TOTAL	BUILDING OFFICIAL	47,506	47,506	43,316	49,392	49,392	50,724	1,332	2.7%
0311	115	PW DIRECTOR	73,000	73,000	73,562	74,460	74,460	74,460	0	0.0%
0311	124	PW ADMIN ASSISTANT (15 hrs)	14,379	14,379	14,906	15,285	15,285	15,285	0	0.0%
0311	131	CREW LEADER	63,516	63,516	65,030	64,765	64,765	64,765	0	0.0%
0311	132	EQUIP. OPERATOR	61,062	61,062	64,752	62,268	62,268	62,268	0	0.0%
0311	133	DRIVER	55,620	55,620	65,328	56,722	56,722	56,722	0	0.0%
0311	134	LABORER/TECHNICIAN FULL TIME	54,135	54,135	46,361	55,196	55,196	55,196	0	0.0%
0311	135	LABORER PART TIME	20,500	20,500	16,979	20,908	20,908	20,908	0	0.0%
0311	135	LABORER FT (1 new position)						48,422	48,422	#DIV/0!
0311	420	MOWING	7,000	7,000	7,288	7,000	7,000	7,000	0	0.0%
0311	430	ROAD MAINTENANCE	14,000	14,000	15,905	14,000	14,000	14,000	0	0.0%

TOWN OF WILLINGTON
2021-2022 PRELIMINARY GENERAL GOVERNMENT BUDGET
2.26.2021

Dept	Obj	Description	FY 2019-2020			FY 2020-2021			FY 2021-2022		
			Approved REF 5/7/19	Adjusted	Final Unaudited	Approved BOF 5/28/20	Adjusted	Expended 2/18/2021	Budget Request	\$ Change over 20-21	% Change over 20-21
0311	435	PW VEHICLE MAINT	50,000	50,000	67,258	60,000	60,000	55,561	70,000	10,000	16.7%
0311	440	EQUIPMENT RENTALS	0	1,500	0	0	0	0	0	0	#DIV/0!
0311	530	TELEPHONE/COMM.	950	950	816	950	950	432	500	(450)	-47.4%
0311	570	PUMP CATCH BASINS	17,200	17,200	26,366	22,000	22,000	9,600	22,000	0	0.0%
0311	573	TREE REMOVAL SERVICE	25,000	25,000	20,255	25,000	25,000	30,815	50,000	25,000	100.0%
0311	577	DRUG TESTING & CDL PHYSICALS	600	600	1,387	1,000	1,000	867	1,000	0	0.0%
0311	578	DRY FIRE HYDRANTS	1,000	1,000	613	1,000	1,000	0	1,000	0	0.0%
0311	594	WASTE WATER SOIL TESTING	3,500	3,500	238	3,500	3,500	0	3,500	0	0.0%
0311	595	SECURITY SYSTEM SERV	250	250	250	250	125	0	720	470	188.0%
0311	610	MISC. SUPPLIES	2,000	2,000	4,891	3,000	3,000	1,680	3,000	0	0.0%
0311	612	BUILDING MAINT SUPPLIES	8,330	8,330	8,432	8,330	8,330	4,523	8,330	0	0.0%
0311	622	PW ELECTRICITY	8,641	8,641	10,781	10,000	10,000	5,832	10,000	0	0.0%
0311	622	PW ELECTRICITY LEASE PAYMENT	2,306	2,306	2,306	2,401	2,401	1,800	2,499	98	4.1%
0311	624	PW PROPANE HEATING	1,000	1,000	1,168	2,000	2,000	271	2,000	0	0.0%
0311	625	DIESEL W/FD#1	7,673	7,673	7,915	7,192	7,192	0	5,498	(1,694)	-23.6%
0311	625	DIESEL WHFD	2,034	2,034	1,776	1,906	1,906	0	1,457	(449)	-23.6%
0311	625	DIESEL PW	29,777	29,777	31,221	27,912	27,912	21,090	21,337	(6,575)	-23.6%
0311	626	GASOLINE W/FD#1	3,000	3,000	2,349	3,000	3,000	2,103	2,700	(300)	-10.0%
0311	626	GASOLINE WHFD	1,800	1,800	1,239	1,800	1,800	979	1,500	(300)	-16.7%
0311	626	GASOLINE PW	600	600	490	600	600	166	600	0	0.0%
0311	631	PW DRINKING WATER	250	250	469	250	250	313	250	0	0.0%
0311	645	TRAINING & EDUC.	450	450	335	450	450	2,583	450	0	0.0%
0311	650	PARTS & SUPPLIES	2,000	2,000	13,773	8,000	8,000	5,119	9,000	1,000	12.5%
0311	655	PROT. CLOTHING	6,500	6,500	6,143	6,500	6,500	1,251	6,500	0	0.0%
0311	681	ASPHALT	5,000	5,000	19,707	15,000	15,000	5,518	15,000	0	0.0%
0311	683	CRACK SEAL	7,000	7,000	9,095	7,000	7,000	2,228	7,000	0	0.0%
0311	684	AGGREGATE	8,000	8,000	11,326	8,000	8,000	0	8,000	0	0.0%
0311	689	STREET SIGNS	5,500	5,500	2,303	5,500	4,954	0	5,500	0	0.0%
0311	690	OFFICE SUPPLIES	2,000	2,000	1,967	2,000	242	0	2,000	0	0.0%
0311	700	EQUIPMENT for TRAFFIC CONTROL	10,000	10,000	7,000	0	0	0	0	0	#DIV/0!
0311	730	EQUIPMENT PURCHASE	5,000	14,079	15,342	15,000	15,000	20,619	15,000	0	0.0%
0311	810	OSHA REQUIREMENTS	200	200	0	200	0	0	200	0	0.0%
0311	940	LEASE PAYMENT PRINCIPAL	79,936	78,439	75,140	84,398	84,398	76,972	115,985	31,587	37.4%
0311	941	LEASE PAYMENT INTEREST	5,057	6,554	6,158	6,073	6,073	5,330	4,078	(1,995)	-32.9%
	SUBTOTAL	PW	665,766	676,345	728,616	710,816	710,816	491,617	815,630	104,814	14.7%

TOWN OF WILLINGTON
2021-2022 PRELIMINARY GENERAL GOVERNMENT BUDGET
2.26.2021

Dept	Obj	Description	FY 2019-2020			FY 2020-2021			FY 2021-2022		
			Approved REF 5/7/19	Adjusted	Final Unaudited	Approved BOF 5/28/20	Adjusted	Expended 2/18/2021	Budget Request	\$ Change over 20-21	% Change over 20-21
0311	142	SNOW - PW O/T	31,678	31,678	30,683	31,678	31,678	25,106	31,678	0	0.0%
0311	422	SNOW - RENVL CONT.	46,530	46,530	16,438	23,265	23,265	7,875	0	(23,265)	-100.0%
0311	431	SNOW - EQUIP. MAINT	7,667	7,667	2,080	7,667	7,667	2,504	7,667	0	0.0%
0311	682	SNOW - SAND	28,244	28,244	25,273	14,000	14,000	0	14,000	0	0.0%
0311	687	SNOW - SALT	56,148	56,148	63,717	87,520	87,520	67,984	95,000	7,480	8.5%
0311	688	SNOW - CALCIUM CHLORIDE	4,385	4,385	2,290	4,000	4,000	1,080	4,000	0	0.0%
0311	737	SNOW- PLOW EQUIP	9,219	9,219	9,555	9,219	9,219	2,528	9,219	0	0.0%
		SUBTOTAL SNOW	183,871	183,871	150,035	177,349	177,349	107,077	161,564	(15,785)	-8.9%
0311	440	CHIP SEAL - TRUCK RENTAL	20,000	9,421	5,520	20,000	20,000	0	20,000	0	0.0%
0311	575	CHIP SEAL - OIL ROLLER & CHIPPER	115,000	115,000	151,502	115,000	115,000	117,666	115,000	0	0.0%
0311	680	CHIP SEAL - STONE	10,000	359	0	10,000	10,000	0	10,000	0	0.0%
0311	681	CHIP SEAL - ASPHALT	145,000	145,000	74,845	145,000	145,000	70,273	145,000	0	0.0%
0311	683	CHIP SEAL - CRACK SEAL	6,000	6,000	13,888	6,000	6,000	21,274	6,000	0	0.0%
		SUBTOTAL CHIP SEAL	296,000	275,780	245,754	296,000	296,000	209,214	296,000	0	0.0%
0311	TOTAL	PUBLIC WORKS	1,145,637	1,135,996	1,124,405	1,184,165	1,184,165	807,907	1,273,194	89,029	7.5%
0342	300	CEMETERY	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	0.0%
0342	TOTAL	CEMETERY	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	0.0%
0351	115	TR. STATION OPERATOR	30,751	30,751	32,654	31,362	31,362	19,061	31,362	0	0.0%
0351	121	TR. STATION ASSIST.	24,066	24,066	21,545	24,628	24,628	14,479	24,628	0	0.0%
0351	127	TEMPORARY HELP	2,700	2,700	3,687	2,700	2,700	2,787	2,700	0	0.0%
0351	430	MAINTENANCE	2,000	2,000	1,446	2,000	2,000	0	2,000	0	0.0%
0351	523	BULK WASTE DSPSL	52,000	69,278	69,306	60,000	60,000	40,992	75,000	15,000	25.0%
0351	525	MID-NEROC SERVICE	1,400	1,400	1,336	1,400	1,400	404	1,400	0	0.0%
0351	526	TIRE REMOVAL	1,500	1,500	1,043	1,500	1,500	601	1,500	0	0.0%
0351	527	TRASH REMOVAL	85,000	101,363	98,246	94,000	94,000	63,785	105,000	11,000	11.7%
0351	528	WASTE OIL/ANTI.	500	500	562	500	500	0	500	0	0.0%
0351	593	RODENT CONTROL	200	200	0	0	0	0	0	0	#DIV/0!
0351	594	WELL MONITORING	7,000	7,000	5,100	7,000	7,000	6,050	9,000	2,000	28.6%
0351	596	TOILET FACILITIES	650	650	828	650	650	366	650	0	0.0%
0351	610	GENERAL SUPPLIES	2,000	2,000	6,060	2,000	2,000	984	2,000	0	0.0%
0351	622	ELECTRICITY	2,976	2,976	2,694	2,976	2,976	1,518	2,976	0	0.0%
0351	631	TRANS DRINKING WATER	200	200	178	200	200	90	200	0	0.0%
0351	810	FEES & PERMITS	1,000	1,000	0	1,000	1,000	800	1,000	0	0.0%
0351	TOTAL	TRANSFER STATION	213,943	247,584	244,684	231,916	231,916	151,918	259,916	28,000	12.1%

TOWN OF WILLINGTON
2021-2022 PRELIMINARY GENERAL GOVERNMENT BUDGET
2.26.2021

Dept	Obj	Description	FY 2019-2020			FY 2020-2021			FY 2021-2022		
			Approved REF 5/7/19	Adjusted	Unaudited Final	Approved BOF 5/28/20	Adjusted	Expended 2/18/2021	Budget Request	\$ Change over 20-21 Approved	% Change over 20-21 Approved
0503	300	CAPITAL PROJECTS (Handicap van)	0	252,916	252,916	0	0	0	1,000	1,000	#DIV/0!
0503	TOTAL	CAPITAL PROJECTS	0	252,916	252,916	0	0	0	1,000	1,000	#DIV/0!
0504	300	CAPITAL RESERVE	145,000	145,000	145,000	180,356	180,356	180,356	91,700	(88,656)	-49.2%
0504	TOTAL	CAPITAL RESERVE	145,000	145,000	145,000	180,356	180,356	180,356	91,700	(88,656)	-49.2%
0505	300	EMS RESERVE GRANT	0	0	0	0	0	0	0	0	#DIV/0!
0505	TOTAL	EMS RESERVE GRANT	0	0	0	0	0	0	0	0	#DIV/0!
0506	300	PARK&REC CAP FUND	0	0	0	0	0	0	0	0	#DIV/0!
0506	TOTAL	PARK&REC CAP FUND	0	0	0	0	0	0	0	0	#DIV/0!
0507	300	HOUSING AUTHORITY	2,182	2,182	2,182	2,182	2,182	2,182	2,182	0	0.0%
0507	TOTAL	HOUSING AUTHORITY	2,182	2,182	2,182	2,182	2,182	2,182	2,182	0	0.0%
0510	200	ACCRUED SICK DAYS	20,000	20,000	20,000	15,000	15,000	15,000	10,000	(5,000)	-33.3%
0510	TOTAL	ACCRUED SICK DAYS	20,000	20,000	20,000	15,000	15,000	15,000	10,000	(5,000)	-33.3%
0511	300	DOG FUND GRANT	22,401	22,401	22,401	25,881	25,881	25,881	25,963	82	0.3%
0511	TOTAL	DOG FUND GRANT	22,401	22,401	22,401	25,881	25,881	25,881	25,963	82	0.3%
0513	300	HUMAN SERVICES GRANT	48,579	48,579	48,579	49,579	49,579	49,579	53,488	3,909	7.9%
0513	TOTAL	HUMAN SERVICES GRANT	48,579	48,579	48,579	49,579	49,579	49,579	53,488	3,909	7.9%
0515	300	OPEN SPACE	30,000	30,000	30,000	0	0	0	0	0	#DIV/0!
0515	TOTAL	OPEN SPACE GRANT	30,000	30,000	30,000	0	0	0	0	0	#DIV/0!
0518	300	EMERGENCY PREPAREDNESS	0	0	0	0	0	0	0	0	#DIV/0!
0518	TOTAL	EMERGENCY PREPAREDNESS	0	0	0	0	0	0	0	0	#DIV/0!
0811	200	SOCIAL SECURITY	84,864	84,864	81,608	86,955	86,955	50,434	86,955	0	0.0%
0811	TOTAL	SOCIAL SECURITY	84,864	84,864	81,608	86,955	86,955	50,434	86,955	0	0.0%
0821	200	UNEMPLOYMENT	8,000	8,000	2,780	1,000	1,000	574	1,000	0	0.0%
0821	TOTAL	UNEMPLOYMENT	8,000	8,000	2,780	1,000	1,000	574	1,000	0	0.0%

TOWN OF WILLINGTON
2021-2022 PRELIMINARY GENERAL GOVERNMENT BUDGET
2.26.2021

Dept	Obj	Description	FY 2019-2020			FY 2020-2021			FY 2021-2022		
			Approved REF 5/7/19	Adjusted	Final Unaudited	Approved BOF 5/28/20	Adjusted	Expended 2/18/2021	Budget Request	\$ Change over 20-21	% Change over 20-21
0831	200	EMPLOY. HLTH INS. WAIVERS	3,000	3,000	0	3,450	3,450	0	4,050	600	17.4%
0831	231	EMPLOY HEALTH INS	282,824	180,779	186,420	251,915	251,915	142,213	276,508	24,593	9.8%
0831	232	EMPLOY DENTAL INS	12,323	12,323	7,720	12,178	12,178	5,776	11,913	(265)	-2.2%
0831	233	EMPLOY LIFE INS	1,344	1,344	920	1,291	1,291	642	1,162	(129)	-10.0%
0831	TOTAL	EMPLOYEE INSURANCES	299,491	197,446	195,060	268,834	268,834	148,631	293,633	24,799	9.2%
0841	200	RETIREMENT BENEFIT SBO	2,264	2,264	2,282	2,309	2,309	1,403	2,309	0	0.0%
0841	241	PENSION INSURANCE	1,630	1,630	1,630	1,630	1,630	0	1,630	0	0.0%
0841	242	SIMPLE IRA MATCH	28,070	28,070	20,345	28,103	28,103	15,232	28,103	0	0.0%
0841	243	ADMIN FEES	4,605	4,605	5,305	4,605	4,605	6,705	4,605	0	0.0%
0841	244	PENSION FUNDING	17,011	17,011	17,011	18,771	18,771	0	18,831	60	0.3%
0841	TOTAL	PENSION FUND	53,580	53,580	46,573	55,418	55,418	23,341	55,478	60	0.1%
0851	251	WORKERS COMP	33,063	33,063	32,099	34,055	34,055	31,136	31,136	(2,919)	-8.6%
0851	252	LAP INSURANCE	53,697	54,065	55,046	56,685	56,685	55,050	61,690	5,005	8.8%
0851	253	OTHER INSURANCE	400	400	400	400	400	400	400	0	0.0%
0851	254	VOLUNTEER LIABILITY INSURANCE	489	489	472	489	489	0	489	0	0.0%
0851	TOTAL	INSURANCE	87,649	88,017	88,017	91,629	91,629	86,586	93,715	2,086	2.3%
0871	300	MISCELLANEOUS	2,500	4,059	4,059	1,750	1,750	4,016	1,750	0	0.0%
0871	TOTAL	MISCELLANEOUS	2,500	4,059	4,059	1,750	1,750	4,016	1,750	0	0.0%
0910	912	2006 GEN BOND PRINCIPAL	150,000	150,000	150,000	150,000	150,000	150,000	150,000	0	0.0%
0910	940	LEASE PRINCIPAL (ACO & SCBA)	18,880	18,880	18,880	19,411	19,411	11,680	19,958	547	2.8%
0910	941	LEASE INTEREST (ACO & SCBA)	2,528	2,528	2,528	1,997	1,997	1,224	1,450	(547)	-27.4%
0910	952	2006 GEN BOND INTEREST	45,000	45,000	45,000	39,000	39,000	21,000	33,000	(6,000)	-15.4%
0910	TOTAL	DEBT SERVICES	216,408	216,408	216,408	210,408	210,408	183,904	204,408	(6,000)	-2.9%
0930	930	CAPITAL EXPEND.	74,100	29,116	21,616	63,565	63,565	18,563	228,864	165,299	260.0%
0930	TOTAL	CAPITAL EXPENDITURES	74,100	29,116	21,616	63,565	63,565	18,563	228,864	165,299	260.0%
	TOTAL	SELECTMEN BUDGET	3,489,021	3,703,095	3,615,003	3,527,760	3,527,760	2,349,931	3,791,949	264,189	7.5%

To the Board of Finance:

Attached you will find drafts of the Revenue Budget BOF and the Revenue Budget Estimate for Fiscal Year 2021-2022. Although both documents contain similar information, the comparisons are slightly different (one to the original FY20-21 budget and one to the projected FY 20-21 budget). Following are some notes to help you understand these reports:

Revenue Budget BOF

The numbers currently in this report are based on proposed budgets and revenues (proposed town, education, and Region 19 budgets and the governor's proposed state budget). The bottom line will, of course, change if any of those numbers change.

Additional changes might be in areas such as the BAA reductions, as we don't currently have that information (until after the BAA meets in March). The place holder for the BAA is \$100,000 in reductions, which is down considerably from this year, as there are very few applications for appeals at this time (and is in line with previous years).

The applied fund balance is the amount of the fund balance that would bring our fund balance down to 12% of the proposed budget; the recommendation is to have between 8-12% of the current budget in the fund balance. Numbers: the current fund balance is \$2.6 million, and 12% of \$18.7 million is approximately \$2.2 million, which applies just over \$400,000 to the budget.

Notable large changes in budget items:

- Interest on investments has been budgeted at \$75,000 for the past two years. We actually earned over \$80,000 in FY 19-20. With the pandemic and the economy struggling, interest rates have dropped off significantly. At this point in FY 20-21, we are earning 6% of what we earned last year. I project that our interest income for the current year will be @ \$4500, significantly less than the budgeted \$75,000; however, recently the interest rates appear to be rising, so I have budgeted \$20,000 for FY 21-22.
- Judicial fines are budgeted at \$15,000 for the current fiscal year, in line with the previous two years. Again because of the pandemic, fines are way down; we anticipate collecting only \$3,000. I have budgeted \$10,000 for FY 21-22 in anticipation of the economy opening back up.

Revenue Budget Estimate

This budget sheet allows you to see the revenue budget comparison between the proposed, current, and previous two years AND the approved versus projected for the current year, in addition to the change in numbers from the proposed 21-22 budget to the projected 20-21 budget.

Some state funding has increased slightly with most staying the same (I put the disability and veterans' exemptions back to the previous year as I don't know why those were higher and don't want to make assumptions).

Our tax collection rate is on track to be at our rate of last year (99%). Although some tax payers are taking advantage of the no-penalty later payment date, we have received no indication that there are issues with anyone paying their taxes.

Permits and building fees have been higher during the pandemic, but planning and zoning, ZBA, and town clerk fees have been down, so I used the previous two years' numbers for the proposed budget, as I think things will start to return to normal.

I will answer any questions during the meeting.

Laurie Mazich Semprebon

Town Treasurer, Town of Willington

40 Old Farms Road

Willington, CT 06279

(860)487-3133

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Town of Willington
DRAFT Revenue Budget Estimate
2020-2021 Proposed

	Approved	Approved	Approved	Projected	Net	Proposed	Change
	2018-2019	2019-2020	2020-2021	Ending Budget	Change	2021-2022	(20/21 Proj vs 22 prop budget)
PROPERTY TAXES							
Taxes	13,161,188	13,349,138	13,696,508	13,796,508	100,000	14,296,031	499,523
Interest and lien fees	30,000	30,000	30,000	30,000	-	30,000	0
Total	13,191,188	13,379,138	13,726,508	13,826,508	100,000	14,326,031	499,523
INTERGOVERNMENTAL REVENUES							
Education							
Education cost sharing	3,335,459	3,361,676	3,394,666	3,394,666	-	3,456,594	61,928
Noneducation							
State property reimbursement	24,965	24,965	24,965	24,965	-	24,965	0
Disability reimbursement	500	700	700	763	63	700	(63)
Pequot funds	17,399	17,399	17,399	17,399	-	17,399	0
Additional veteran's exemption	400	500	500	660	160	600	(60)
Fed Emer Mgmt Planning Grant	3,000	3,000	3,000	3,000	-	3,000	0
Judicial fines	15,000	15,000	15,000	3,000	(12,000)	10,000	7,000
Town aid roads	258,469	258,347	258,347	258,347	-	258,989	642
MRSA Municipal Grant	20,018	20,018	20,018	20,018	-	20,018	0
Total	3,675,210	3,701,605	3,734,595	3,722,818	(11,777)	3,792,265	69,447
INVESTMENT INCOME	35,000	75,000	75,000	4,500	(70,500)	20,000	15,500
LICENSES, FEES AND PERMITS							
Building fees and permits	50,000	50,000	50,000	55,000	5,000	50,000	(5,000)
Planning and Zoning fees	10,000	10,000	10,000	3,000	(7,000)	10,000	7,000
Zoning Board of Appeals	500	500	500	100	(400)	500	400
Inland/wetland fees	3,500	3,500	3,500	2,000	(1,500)	3,500	1,500
Conveyance tax	29,000	29,000	29,000	29,000	-	29,000	0
Permits - bingo, pistol, etc.	2,500	2,000	2,000	5,500	3,500	2,000	(3,500)
Town clerk fees	22,000	22,000	22,000	20,000	(2,000)	22,000	2,000
Transfer station fees	11,000	8,000	8,000	8,000	-	8,000	0
Reimbursement - recycling	3,500	3,500	3,500	3,500	-	3,500	0
Total	132,000	128,500	128,500	126,100	(2,400)	128,500	2,400
MISCELLANEOUS							
Telecommunications grant	8,500	8,500	8,500	8,500	-	8,500	0
Other	30,000	30,000	30,000	35,000	5,000	30,000	(5,000)
Total	38,500	38,500	38,500	43,500	5,000	38,500	(5,000)
Total revenues	17,071,898	17,322,743	17,703,103	17,723,426	20,323	18,305,296	581,870
OTHER FINANCING SOURCES							
Designation of fund balance	0	410,000	673,000	673,000	-	400,230	(272,770)
Total other financing sources	0	410,000	673,000	673,000	-	400,230	(272,770)
Total General Fund Budget	17,071,898	17,732,743	18,376,103	18,396,426	20,323	18,705,526	309,100

TOWN OF WILLINGTON
Revenue Budget BOF
DRAFT
ADOPTED 00/00//2021
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	2019-2020		2020-2021		2021-2022		FY 20/21 to FY 21/22	
	ORIGINAL BUDGET		ORIGINAL BUDGET		PROPOSED BUDGET		\$ CHANGE	% CHANGE
EXPENDITURES								
GENERAL GOVERNMENT	4,818,522		4,890,724		5,321,039		430,315	8.8%
K thru 8 EDUCATION	8,689,095		8,860,828		8,962,009		101,181	1.1%
REGION DISTRICT #19	4,196,986		4,020,967		4,422,478		401,511	10.0%
TOTAL EXPENDITURES	\$17,704,603		\$17,772,519		\$18,705,526		933,007	5.2%
REVENUES								
STATE OF CONNECTICUT	339,929		339,929		335,671		(4,258)	-1.3%
LOCAL REVENUES	272,000		273,500		217,000		(56,500)	-20.7%
EDUCATIONAL REVENUES	3,394,666		3,273,419		3,456,594		183,175	5.6%
TOTAL REVENUES	\$4,006,595		\$3,886,848		\$4,009,265		122,417	3.1%
REVENUE ADJUSTMENTS								
FORESTRY	112		112		112		0	0.0%
WILLINGTON WOODS	20,000		20,000		20,000		0	0.0%
SUPPLEMENTAL MV	100,000		100,000		100,000		0	0.0%
TAXES RECEIVABLE (taxes from prior yrs)	25,000		25,000		25,000		0	0.0%
Fire Department Abatement	(11,000)		(11,000)		(11,000)		0	0.0%
APPLIED FUND BALANCE	410,000		673,000		400,230		(272,770)	-40.5%
TOTAL REVENUE ADJUSTMENTS	\$544,112		\$807,112		\$534,342		(272,770)	-33.8%
AMOUNT NEEDED TO BE RAISED BY TAXATION	13,153,896		13,078,559		14,161,919		1,083,360	8.3%
NET TO BE RAISED	\$13,153,896		\$13,078,559		\$14,161,919		1,083,360	8.3%
GRAND LIST - RE & PP	396,452,850		401,717,728		401,304,270		(413,458)	-0.1%
GRAND LIST - MV	45,198,370		47,298,550		48,722,120		1,423,570	3.0%
Less Willington Woods	0		1,650,300		1,650,300		0	0.0%
Less BAA Reductions	100,000		2,365,615		100,000		(2,265,615)	-95.8%
less 10 Mil Forestry	11,200		11,200		11,200		0	0.0%
ADJUSTED GRAND LIST	441,540,020		444,989,163		448,264,890		3,275,727	0.7%
TAX COLLECTION PERCENTAGE	99.0%		98.0%		99.0%		0	1.0%
AMOUNT RAISE PER MILL	437,125		436,089		443,782		7,693	1.8%
EST. MILL RATE NEEDED TO FUND BUDGET					31.91		1.92	6.4%
Actual determined by BOF (CAFR table 5)								
APPROVED MILL RATE TO FUND BUDGET	30.09		29.99					

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	2019-2020 ORIGINAL BUDGET	2020-2021 ORIGINAL BUDGET	2021-2022 PROPOSED BUDGET	FY 20/21 to FY 21/22 \$ CHANGE	% CHANGE
STATE OF CONNECTICUT REVENUE					
PILOT: State Property	24,965	24,965	24,965	0	0.0%
Pequot Funds	17,399	17,399	17,399	0	0.0%
Town Aid Roads - Improved and Unimproved	258,347	258,347	258,989	642	0.2%
Disability Exemption	700	700	700	0	0.0%
Additional Veteran's Exemption	500	500	600	100	20.0%
MRSA Municipal Projects	20,018	20,018	20,018	0	0.0%
Judicial Fines	15,000	15,000	10,000	(5,000)	-33.3%
Federal Emergency Mgmt Grant	3,000	3,000	3,000	0	0.0%
TOTAL STATE OF CT REVENUE	\$339,929	\$339,929	\$335,671	(4,258)	-1.3%
EDUCATION REIMBURSEMENT					
ECS	3,394,666	3,394,666	3,456,594	61,928	1.8%
TOTAL EDUCATION REIMBURSEMENT	\$3,394,666	\$3,394,666	\$3,456,594	61,928	1.8%
LOCAL REVENUE					
INTEREST ON INVESTMENTS	75,000	75,000	20,000	(55,000)	-73.3%
BUILDING FEES & PERMITS	50,000	50,000	50,000	0	0.0%
ZONING FEES & PERMITS	10,000	10,000	10,000	0	0.0%
ZONING BOARD OF APPEALS	500	500	500	0	0.0%
INLAND WETLAND FEES	3,500	3,500	3,500	0	0.0%
CONVEYANCE TAX	29,000	29,000	29,000	0	0.0%
TOWN CLERK FEES	22,000	23,500	22,000	(1,500)	-6.4%
PERMITS - BINGO, WEAPONS, ETC.	8,000	2,000	2,000	0	0.0%
LANDFILL/TRANSFER STATION FEES	30,000	8,000	8,000	0	0.0%
INTEREST AND FEES ON TAXES	8,500	30,000	30,000	0	0.0%
TELECOMMUNICATIONS GRANT	3,500	8,500	8,500	0	0.0%
RECYCLING GRANTS/REVENUE	30,000	3,500	3,500	0	0.0%
OTHER MISCELLANEOUS		30,000	30,000	0	0.0%
TOTAL LOCAL REVENUE	\$272,000	\$273,500	\$217,000	(56,500)	-20.7%