

**TOWN OF WILLINGTON, CT**  
**BOARD OF FINANCE**

TO: Taxpayers of the Town of Willington

DATE: June 1, 2020

SUBJECT: Approved Town Budget for Fiscal Year 2021

The Willington Board of Finance is proud to present the budget for the upcoming (July 1, 2020-June 30, 2021) Fiscal Year (FY21). Please see the attached documents.

The annual town budget process was upended this year when the Coronavirus public health emergency caused a pause in meetings and then moved our meetings from in-person to an on-line format. Changes in the approval process were directed by Governor Lamont's orders (7B, 7I, and others). In short, the Governor directed that the Board of Selectmen was to direct the Board of Finance to complete the budget process, approve a budget, and do so with great consideration for public comment. On-line meetings throughout May, ending with a public hearing and an approval meeting, both on May 28<sup>th</sup>, achieved this.

Public Comment was received at all of meetings and the hearing. Concerns were raised over expenses, education costs, town employee raises, budget surpluses, mill rate (how much you are taxed per the value of your property), preservation of employees, preservation of town assets, and preservation of services. All of these areas of concern were complicated by the unknowns of the impact of the epidemic on employment, business viability, Covid-related spending, and revenue. Also, at the hearing, there was discussion of the potential future impact of changes that could be made in the wake of the terrible criminal occurrences May 22-24. The board worked very hard to consider all of these concerns and find the right balance between costs, services, and reserves (or "rainy day funds"). Public comments were predominantly in favor of maintaining the current educational programming, not adding to the unemployment numbers, and maintaining valued town services.

The end result is that expenses have been reduced from requested, to an increase of less than half of a percent over the previous (2019-2020) year, reserves have been kept at approximately 13.5% (above the policy driven-target of 8-12%), and most notably, taxation has been slightly decreased, from a mill rate of 30.09 to 29.99. For the average home in Willington, this might mean an annual reduction of about \$20 in real property tax. While this reduction is very small, it was approved as an effort to go "in the right direction" in tough times. Perhaps this added \$20 dollars can be returned to the local economy through patronage of a local business, all of which can use the support.

In conclusion, the Board of Finance thanks each member of the public who contributed letters, emails, calls, comments, and meeting attendance. We also thank the budget-writing organizations throughout Willington, who had to justify their budget requests in many versions, over many months as the process was revised. This was all critical in our efforts to make prudent decisions about how to manage your money, services, and assets. Last, a thank you is in order to the town administration and finance office, which supported this effort in great detail, and into the late hours.

Respectfully,

Michael Makuch-chairman, Geoffrey Prusak-vice chairman, Stephanie Summers, Peter Tanaka, Matthew Clark, Christina Mailhos, Mike Perry, Lisa Woolf

**TOWN OF WILLINGTON  
BUDGET SUMMARY BOF ADOPTED 5/28/2020  
FISCAL YEAR 2020-2021**

DESCRIPTION	2018-2019 ORIGINAL BUDGET	2019-2020 ORIGINAL BUDGET	2020-2021 PROPOSED BUDGET	FY 19/20 to FY 20/21 \$ CHANGE	% CHANGE
<b>EXPENDITURES</b>					
CENTRAL GOVERNMENT	1,127,444	1,218,695	1,240,173	21,478	1.76%
PUBLIC SAFETY	825,143	854,298	920,464	66,166	7.75%
PUBLIC WORKS	1,320,438	1,361,580	1,418,081	56,501	4.15%
TRANSFERS TO OTHER FUNDS	399,849	524,367	532,447	8,080	1.54%
OTHER	572,710	569,074	505,586	(63,488)	-11.16%
CAPITAL EXPENDITURES	408,235	290,508	273,973	(16,535)	-5.69%
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$4,653,819</b>	<b>\$4,818,522</b>	<b>\$4,890,724</b>	<b>\$72,202</b>	<b>1.50%</b>
<b>K thru 8 EDUCATION</b>	<b>8,301,814</b>	<b>8,689,095</b>	<b>8,860,828</b>	<b>171,733</b>	<b>1.98%</b>
<b>REGION DISTRICT #19</b>	<b>4,117,765</b>	<b>4,196,986</b>	<b>4,020,967</b>	<b>(176,019)</b>	<b>-4.19%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,073,398</b>	<b>\$17,704,603</b>	<b>\$17,772,519</b>	<b>\$67,916</b>	<b>0.38%</b>
<b>REVENUES</b>					
STATE & FEDERAL GRANTS	3,675,210	3,734,595	3,613,348	(121,247)	-3.25%
INVESTMENT EARNINGS	35,000	75,000	75,000	0	0.00%
INTEREST & LIEN FEES	30,000	30,000	30,000	0	0.00%
FEES & PERMITS	133,500	130,000	131,000	1,000	0.77%
OTHER	38,500	38,500	38,000	(500)	-1.30%
<b>TOTAL REVENUES</b>	<b>\$3,912,210</b>	<b>\$4,008,095</b>	<b>\$3,887,348</b>	<b>(\$120,747)</b>	<b>-3.01%</b>
<b>TO BE RAISED BY TAXATION</b>	<b>13,161,188</b>	<b>13,696,508</b>	<b>13,885,171</b>	<b>188,663</b>	<b>1.38%</b>
<b>LESS APPLIED FUND BALANCE</b>	<b>0</b>	<b>410,000</b>	<b>673,000</b>	<b>263,000</b>	<b>64.15%</b>
<b>NET TO BE RAISED BY TAXATION</b>	<b>\$13,161,188</b>	<b>\$13,286,508</b>	<b>\$13,212,171</b>	<b>(74,337)</b>	<b>-0.56%</b>
<b>EST. MILL RATE TO FUND BUDGET</b>	<b>30.09</b>	<b>30.09</b>	<b>29.99</b>	<b>(0.10)</b>	<b>-0.33%</b>

**TOWN OF WILLINGTON**  
**Revenue Budget BOF ADOPTED 5/28/2020**  
**Page 1**

	2018-2019	2019-2020	2020-2021	FY 19/20 to FY 20/21	
	ORIGINAL	ORIGINAL	PROPOSED	\$ CHANGE	% CHANGE
	BUDGET	BUDGET	BUDGET		
<b>EXPENDITURES</b>					
GENERAL GOVERNMENT	4,653,819	4,818,522	4,890,724	72,202	1.5%
K thru 8 EDUCATION	8,301,814	8,689,095	8,860,828	171,733	2.0%
REGION DISTRICT #19	4,117,765	4,196,986	4,020,967	(176,019)	-4.2%
<b>TOTAL EXPENDITURES</b>	<b>\$17,073,398</b>	<b>\$17,704,603</b>	<b>\$17,772,519</b>	<b>67,916</b>	<b>0.4%</b>
<b>REVENUES</b>					
STATE OF CONNECTICUT	339,751	339,929	339,929	0	0.0%
LOCAL REVENUES	237,000	273,500	274,000	500	0.2%
EDUCATIONAL REVENUES	3,335,459	3,394,666	3,273,419	(121,247)	-3.6%
<b>TOTAL REVENUES</b>	<b>\$3,912,210</b>	<b>\$4,008,095</b>	<b>\$3,887,348</b>	<b>(120,747)</b>	<b>-3.0%</b>
<b>REVENUE ADJUSTMENTS</b>					
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	0	410,000	673,000	263,000	64.1%
<b>TOTAL REVENUE ADJUSTMENTS</b>	<b>\$134,112</b>	<b>\$544,112</b>	<b>\$807,112</b>	<b>263,000</b>	<b>48.3%</b>
<b>AMOUNT NEEDED TO BE RAISED BY TAXATION</b>	<b>13,027,076</b>	<b>13,152,396</b>	<b>13,078,059</b>	<b>(74,337)</b>	<b>-0.6%</b>
<b>GRAND LIST - RE &amp; PP</b>	<b>395,410,746</b>	<b>396,452,850</b>	<b>401,717,728</b>	<b>5,264,878</b>	<b>1.3%</b>
<b>GRAND LIST - MV</b>	<b>45,004,015</b>	<b>45,198,370</b>	<b>47,298,550</b>	<b>2,100,180</b>	<b>4.6%</b>
Less Willington Woods	1,538,490	0	1,650,300	1,650,300	#DIV/0!
Less BAA Reductions	1,563,530	100,000	2,365,615	2,265,615	2265.6%
less 10 Mil Forestry	11,200	11,200	11,200	0	0.0%
<b>ADJUSTED GRAND LIST</b>	<b>437,301,541</b>	<b>441,540,020</b>	<b>444,989,163</b>	<b>3,449,143</b>	<b>0.8%</b>
<b>TAX COLLECTION PERCENTAGE</b>	<b>99.0%</b>	<b>99.0%</b>	<b>98.0%</b>	<b>(0)</b>	<b>-1.0%</b>
<b>AMOUNT RAISE PER MILL</b>	<b>432,929</b>	<b>437,125</b>	<b>436,089</b>	<b>(1,035)</b>	<b>-0.2%</b>
<b>EST.MILL RATE NEEDED TO FUND BUDGET</b>			<b>29.99</b>	<b>(0.10)</b>	<b>-0.3%</b>
<b>APPROVED MILL RATE TO FUND BUDGET</b>	<b>30.09</b>	<b>30.09</b>			

**TOWN OF WILLINGTON**  
**Revenue Budget BOF ADOPTED 5/28/2020**  
**Page 2**

	2018-2019	2019-2020	2020-2021	FY 19/20 to FY 20/21	
	ORIGINAL	ORIGINAL	PROPOSED	\$ CHANGE	% CHANGE
	BUDGET	BUDGET	BUDGET		
<b>STATE OF CONNECTICUT REVENUE</b>					
PILOT: State Property	24,965	24,965	24,965	0	0.0%
Pegot Funds	17,399	17,399	17,399	0	0.0%
Town Aid Roads - Improved and Unimproved	258,469	258,347	258,347	0	0.0%
Elderly Homeowners	0	0	0	0	#DIV/0!
Disability Exemption	500	700	700	0	0.0%
Additional Veteran's Exemption	400	500	500	0	0.0%
MRSA Municipal Projects	20,018	20,018	20,018	0	0.0%
Judicial Fines	15,000	15,000	15,000	0	0.0%
Federal Emergency Mgmt Grant	3,000	3,000	3,000	0	0.0%
FEMA Storm Reimbursement	0	0	0	0	#DIV/0!
<b>TOTAL STATE OF CT REVENUE</b>	<b>\$339,751</b>	<b>\$339,929</b>	<b>\$339,929</b>	<b>0</b>	<b>0.0%</b>
<b>EDUCATION REIMBURSEMENT</b>					
ECS	3,335,459	3,394,666	3,273,419	(121,247)	-3.6%
<b>TOTAL EDUCATION REIMBURSEMENT</b>	<b>\$3,335,459</b>	<b>\$3,394,666</b>	<b>\$3,273,419</b>	<b>(121,247)</b>	<b>-3.6%</b>
<b>LOCAL REVENUE</b>					
INTEREST ON INVESTMENTS	35,000	75,000	75,000	0	0.0%
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	23,500	23,500	23,500	0	0.0%
PERMITS - BINGO, WEAPONS, ETC.	2,500	2,000	2,000	0	0.0%
LANDFILL/TRANSFER STATION FEES	11,000	8,000	9,000	1,000	12.5%
INTEREST AND FEES ON TAXES	30,000	30,000	30,000	0	0.0%
TELECOMMUNICATIONS GRANT	8,500	8,500	8,000	(500)	-5.9%
RECYCLING GRANTS/REVENUE	3,500	3,500	3,500	0	0.0%
OTHER MISCELLANEOUS	30,000	30,000	30,000	0	0.0%
<b>TOTAL LOCAL REVENUE</b>	<b>\$237,000</b>	<b>\$273,500</b>	<b>\$274,000</b>	<b>500</b>	<b>0.2%</b>

**TOWN OF WILLINGTON**  
**Expenditure Budget BOF ADOPTED 5/28/2020**

Page 1

	2018-2019	2019-2020	2020-2021	FY 19-20 to FY 20-21	
	ORIGINAL	ORIGINAL	PROPOSED	\$ CHANGE	% CHANGE
	BUDGET	BUDGET	BUDGET		
<b>CENTRAL GOVERNMENT</b>					
0111 SELECTMEN	154,415	153,070	154,365	1,295	0.8%
0121 PROBATE COURT	3,525	4,067	3,786	(281)	-6.9%
0126 ELECTION OFFICIALS	33,402	38,714	41,594	2,880	7.4%
0130 ACCOUNTING SERVICES	186,998	231,078	211,309	(19,769)	-8.6%
0131 BOARD OF FINANCE	4,118	4,118	4,018	(100)	-2.4%
0132 TREASURER	32,539	33,180	33,180	0	0.0%
0133 AUDITOR	34,000	35,250	34,000	(1,250)	-3.5%
0134 ASSESSOR	94,150	86,361	92,854	6,493	7.5%
0135 BOARD OF ASSESSMENT APPEALS	1,326	1,346	1,346	0	0.0%
0137 REVENUE COLLECTOR	86,715	76,131	82,836	6,705	8.8%
0141 TOWN COUNSEL	32,000	32,000	32,000	0	0.0%
0151 TOWN CLERK	100,752	102,554	105,648	3,094	3.0%
0161 CONSERVATION COMMISSION	1,500	1,500	1,500	0	0.0%
0171 PLANNING & ZONING	129,262	129,256	129,226	(30)	0.0%
0172 ZONING BOARD OF APPEALS	4,715	4,735	4,607	(128)	-2.7%
0175 ECONOMIC DEVELOPMENT	5,500	19,280	19,280	0	0.0%
0176 INLAND/WETLANDS COMMISSION	2,000	2,000	2,000	0	0.0%
0181 TOWN OFFICE OPERATIONS	161,558	202,765	229,258	26,493	13.1%
0182 TOWN HALL OPERATIONS	6,356	6,661	7,467	806	12.1%
0183 CONSULTING ENGINEERS	20,000	20,000	15,000	(5,000)	-25.0%
0185 SENIOR CENTER OPERATIONS	32,613	34,629	34,899	270	0.8%
<b>TOTAL CENTRAL GOVERNMENT</b>	<b>\$1,127,444</b>	<b>\$1,218,695</b>	<b>\$1,240,173</b>	<b>21,478</b>	<b>1.8%</b>
<b>PUBLIC SAFETY</b>					
0221 AMBULANCE GRANT	470,742	470,742	522,984	52,242	11.1%
0231 FIRE MARSHALL	24,658	25,066	25,382	316	1.3%
0232 FIRE PROTECTION	248,719	264,005	273,565	9,560	3.6%
0233 PUBLIC SAFETY & WELFARE	31,180	32,090	33,468	1,378	4.3%
0234 EMERGENCY MANAGEMENT DIRECTOR	6,000	7,047	7,047	0	0.0%
0235 FIRE MAIN & HYDRANT	7,234	7,842	8,626	784	10.0%
0241 BUILDING OFFICIAL	36,610	47,506	49,392	1,886	4.0%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$825,143</b>	<b>\$854,298</b>	<b>\$920,464</b>	<b>66,166</b>	<b>7.7%</b>
<b>PUBLIC WORKS</b>					
0311 PUBLIC WORKS DEPARTMENT	1,112,096	1,145,637	1,184,165	38,528	3.4%
0342 CEMETERY	2,000	2,000	2,000	0	0.0%
0351 TRANSFER STATION	206,342	213,943	231,916	17,973	8.4%
<b>TOTAL PUBLIC WORKS</b>	<b>\$1,320,438</b>	<b>\$1,361,580</b>	<b>\$1,418,081</b>	<b>56,501</b>	<b>4.1%</b>

Expenditures

O:\Accounting\Common\Budget Town 20-21\REVENUE BUDGET\2020-2021 FINAL

5/29/2020

Latincsics

**TOWN OF WILLINGTON**  
**Expenditure Budget BOF ADOPTED 5/28/2020**

Page 2

	2018-2019	2019-2020	2020-2021	FY 19-20 to FY 20-21	
	ORIGINAL	ORIGINAL	PROPOSED	\$ CHANGE	% CHANGE
	BUDGET	BUDGET	BUDGET		
<b>TRANSFERS TO OTHER FUNDS</b>					
0504 CAPITAL RESERVE-GENERAL	63,802	145,000	180,356	35,356	24.4%
0507 HOUSING AUTHORITY	2,114	2,182	2,182	0	0.0%
0510 ACCRUED SICK TIME	25,000	20,000	15,000	(5,000)	-25.0%
0511 DOG FUND	22,040	22,401	25,881	3,480	15.5%
0512 RECREATION COMMISSION	58,245	69,169	69,013	(156)	-0.2%
0513 HUMAN SERVICES	48,579	48,579	49,579	1,000	2.1%
0515 OPEN SPACE	0	30,000	0	(30,000)	-100.0%
0517 LIBRARY GRANT	180,069	187,036	190,436	3,400	1.8%
0518 EMERGENCY PREPAREDNESS	0	0	0	0	#DIV/0!
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>\$399,849</b>	<b>\$524,367</b>	<b>\$532,447</b>	<b>8,080</b>	<b>1.5%</b>
<b>OTHER</b>					
0811 SOCIAL SECURITY	88,508	84,864	86,955	2,091	2.5%
0821 UNEMPLOYMENT	9,195	8,000	1,000	(7,000)	-87.5%
0831 EMPLOYEE INSURANCE	321,799	299,491	268,834	(30,657)	-10.2%
0841 PENSION FUND	56,596	53,580	55,418	1,838	3.4%
0851 INSURANCE	84,112	87,649	91,629	3,980	4.5%
0861 BOF CONTINGENCY FUND	10,000	32,990	0	(32,990)	-100.0%
0871 MISCELLANEOUS	2,500	2,500	1,750	(750)	-30.0%
<b>TOTAL OTHER</b>	<b>\$572,710</b>	<b>\$569,074</b>	<b>\$505,586</b>	<b>(63,488)</b>	<b>-11.2%</b>
<b>TOTAL CAPITAL EXPENDITURES</b>					
0910 DEBT SERVICE	222,220	216,408	210,408	(6,000)	-2.8%
0930 CAPITAL OUTLAY	186,015	74,100	63,565	(10,535)	-14.2%
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$408,235</b>	<b>\$290,508</b>	<b>\$273,973</b>	<b>(16,535)</b>	<b>-5.7%</b>
<b>GENERAL GOVERNMENT</b>	<b>\$4,653,819</b>	<b>\$4,818,522</b>	<b>\$4,890,724</b>	<b>72,202</b>	<b>1.5%</b>
<b>TOTAL BUDGET</b>					
GENERAL GOVERNMENT	\$4,653,819	\$4,818,522	\$4,890,724	72,202	1.5%
K thru 8 EDUCATION	\$8,301,814	\$8,689,095	\$8,860,828	171,733	2.0%
REGION DISTRICT #19	\$4,117,765	\$4,196,986	\$4,020,967	(176,019)	-4.2%
<b>TOTAL BUDGET</b>	<b>\$17,073,398</b>	<b>\$17,704,603</b>	<b>\$17,772,519</b>	<b>67,916</b>	<b>0.4%</b>