



2024-2025 TOWN MANAGER PROPOSED BUDGET

Public Hearing — Thursday, April 11, 2024
Public Comment can be made in person or received via email at
budgetcomment@killinglyct.gov

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2024 – 2025

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TOWN MANAGER’S BUDGET MESSAGE

March 28, 2024

Killingly Town Council
Town Hall
Killingly, Connecticut

Ladies and Gentlemen:

The proposed General Government and Education Budgets for the July 1, 2024 to June 30, 2025 fiscal year are herein submitted in accordance with Chapter X of the Killingly Town Charter.

The proposed Education Budget was submitted by the Board of Education to the Town Manager on March 15, 2024, in accordance with Section 1003 of the Town Charter. The Superintendent of Schools proposed the Education Budget, which was reviewed and approved by the Board of Education and submitted to the Town Manager as a lump-sum appropriation request. The General Government Budget was prepared by the Town Manager from appropriation requests by the Town’s operational managers and from agencies providing services to Killingly residents. The lump-sum Education Budget and the detailed General Government Budget is combined by the Town Manager for presentation to the Town Council. The Board of Education will present the Education Budget on April 2, 2024. The Town Manager will present the Town Operating Budget and subsidiary budgets to the Town Council on Saturday April 6, 2024.

This document also contains a five-year Capital Improvement Plan. The Planning and Zoning Commission reviewed and approved the Capital Improvement Plan on March 18, 2024, as required by State law and the Town Charter.

CONTENTS OF THE 2024-2025 TOWN MANAGER’S PROPOSED BUDGET

A *Mill Rate Statement* (page B-1) follows this message. This *Statement* shows the projected property tax mill rate that would result from adoption of the total budget as presented. This mill rate is calculated by dividing the required property taxes needed to support the total proposed General Government and Education Budget by the Town’s net assessed value amount.

An *Expenditure Summary* (page B-2), which shows the current year budgets and next year’s appropriation requests, including the lump-sum Education Budget, follows the Mill Rate Statement. This *Summary* shows current budget amounts, departmental expenditure activity and the requests for the Town Operations Budget, the Solid Waste Disposal Fund Budget, the Debt Service Budget, Capital Project Fund and the Due to Student Transportation Capital Non-Recurring (CNR) Fund Budget, on separate lines. The bottom line of the *Summary* is the total of all General Fund budgets for the Town of Killingly.

A *Personnel Summary* of municipal positions and a *Summary of Town Expenditure by Object* (pages B-3, B-4 and B-5) detail the Town Operating Budget activity by major accounting categories.

The next section is the *Summary of General Operating Revenues*. This *Summary* has the detailed, estimated revenues, including property and non-property taxes which fund the proposed General Government and Education Budgets. The Town's Finance Director prepares the estimates of general operating revenues from the Governor's proposed state budget, estimates of operational revenues submitted by Town and School staff and other miscellaneous revenue sources.

The *Town Operations* and *Debt Service Budgets* are next and offer details on the appropriation requests for Town departmental services, retirement of debt and support for other activities. Each of the departmental appropriations is presented in the following line-items: Personnel, Contractual Services, Materials and Supplies, and Capital Outlay. These line-items become the legal appropriations to guide and regulate expenditures when adopted by the voters. The functional appropriations are presented with further details on operational expenditures, which are used for planning purposes only. Both the Town Manager's line-item appropriation requests and the initial departmental expenditure requests are shown.

The proposed *Capital Improvements Program* (CIP) follows the *Town Operations Budget*, with the CIP's first year included as the Capital Budget. The CIP is followed by the Town's CNR Fund Budget, the Student Transportation CNR Fund Budget, the Solid Waste Operating Budget, other special purpose fund budgets and an informational copy of the proposed Sewer Fund Budget.

Summary Chart Comparisor
Town Manager Proposed Budget
FY 2024-2025

General Government - Operations	2023-24	2024-25	Change	% Change
Town Operations**	\$ 12,430,003	\$ 12,564,051	\$ 134,048	1.08%
Human Services Subsidy**	\$ 727,120	\$ 910,674	\$ 183,554	25.24%
Solid Waste Subsid	\$ 234,801	\$ 130,200	\$ (104,601)	-44.55%
Debt Services	\$ 4,950,499	\$ 5,753,086	\$ 802,587	16.21%
Due to Student Transportation CN	\$ 354,782	\$ 308,794	\$ (45,988)	-12.96%
TOTAL: General Government Appropriatio	\$ 18,697,205	\$ 19,666,805	\$ 969,600	5.19%
Less: General Town Revenue	\$ 7,013,761	\$ 7,335,265	\$ 321,504	4.58%
Less: Allocated Revenue (Lake Rd Gen Base	\$ 983,243	\$ 983,243	\$ 0	0.00%
TOTAL: General Government Revenue	\$ 7,997,004	\$ 8,318,508	\$ 321,504	4.02%
"Net" General Government Operations Budget	\$ 10,700,201	\$ 11,348,297	\$ 648,096	6.06%
Proportional Shares of Total Required Tax	28.7%	28.0%		
Net Mill Rate for General Government Operations	\$ 7.71	\$ 6.25	\$ (1.46)	

Capital Projects	2023-24	2024-25	Change	% Change
Capital Projects - Road Renewal/Library Ro	\$ 1,800,000	\$ 2,000,000	\$ 200,000	11.11%
Capital Projects - Road Renewal Highway Maintenance Budget	\$ 950,000	\$ 1,250,000	\$ 300,000	31.58%
Capital Projects - Allocatio	\$ 3,996,373	\$ 3,194,398	\$ (801,975)	-20.07%
TOTAL: Capital Project Appropriatio	\$ 6,746,373	\$ 6,444,398	\$ (301,975)	-4.48%
Less: Revenue allocated to Capital Projects	\$ 3,996,373	\$ 3,194,398	\$ (801,975)	-20.07%
Less: General Fund Contribution - Road Hgway	\$ 950,000	\$ -	\$ (950,000)	-100.00%
Less: General Fund Contribution	\$ 1,800,000	\$ 2,000,000	\$ 200,000	11.11%
TOTAL: Capital Projects - General Government - Revenue	\$ 6,746,373	\$ 5,194,398	\$ (1,551,975)	-23.00%
"Net" Capital Project - General Government Budget	\$ -	\$ 1,250,000	\$ 1,250,000	100.00%
Proportional Shares of Total Required Tax	0.0%	3.1%		
Net Mill Rate for Capital Projects - General Government	\$ -	\$ 0.69	\$ 0.69	

EDUCATION	2023-24	2024-25	Change	% Change
Education Appropriation	\$ 46,805,118	\$ 48,212,561	\$ 1,407,443	3.01%
TOTAL: Education Appropriatio	\$ 46,805,118	\$ 48,212,561	\$ 1,407,443	3.01%
Less: Education Revenues	\$ 18,095,541	\$ 18,099,923	\$ 4,382	0.02%
Less: Allocated General Fund Contribution	\$ -	\$ -	\$ -	0.00%
Less: Allocated Revenue (Lake Rd Gen Base	\$ 2,116,759	\$ 2,116,759	\$ (0)	0.00%
TOTAL: Education Revenue	\$ 20,212,300	\$ 20,216,682	\$ 4,382	0.02%
"Net" Education Budget	\$ 26,592,818	\$ 27,995,879	\$ 1,403,061	5.28%
Proportional Shares of Total Required Tax	71.3%	70.0%		
Net Mill Rate for Education	\$ 19.17	\$ 15.43	\$ (3.74)	

COMBINED	2023-24	2023-24	Change	% Change
Required Taxes	\$ 37,293,019	\$ 40,594,176	\$ 3,301,157	8.85%
Mill Rate	\$ 26.88	\$ 22.37	\$ (4.51)	-16.77%
Net Assessed Value	\$ 1,387,152,347	\$ 1,814,289,253	\$ 427,136,906	30.79%

** These accounts equal the Total Town Operations amount on Page I

BUDGET OVERVIEW

The Town Council is responsible for reviewing the proposed budgets submitted by the Board of Education and Town Manager and for approving the General Government and Education Budgets that are submitted to the Annual Town Meeting. The General Government Budget is a combination of the Town Operations Budget, Solid Waste Subsidy, Debt Service Budget, Capital Project Fund Contributions and the Due to Student Transportation CNR Budget.

The Town Manager’s budget message has historically included an analysis of the required property taxes and the mill rates to support General Government and Education activities. This analysis is shown in the Exhibits on the previous page. The respective property taxes needed for the General Government and Education activities are calculated by reducing the respective appropriation requests by:

- (1) The estimated non-property tax revenues historically deemed to support General Government and Education activities, and
- (2) A proportional amount of the Lake Road Generating Company’s PILOT (payment in lieu of taxes)

These “net” appropriations are divided by the net assessed value to calculate separate mill rates for General Government and Education activities. The two mill rates are then totaled to show a mill rate for all activities.

The Town completed the required revaluation of all properties as of October 1, 2023. The proposed budget reflects the changes to the Grand List from the revaluation process. It is typical in a revaluation year to have more assessment appeals than in a regular year. Since the Board of Assessment Appeals is still hearing appeals, the proposed budget assumes a lower collection rate on the net taxable grand list of 96% instead of 96.5%. While our final collection rate on the final taxable grand list is typically higher than 96%, that collection rate is based on the final adjusted taxable grand list.

EDUCATION BUDGET

The Board of Education (BoE) approved its proposed budget on March 13, 2024. The budget approved by the BoE for FY 2024-25 totals \$48,212,561, an increase of \$1,407,443 or 3.01%, as compared to the current year Education Budget. A more detailed Education Budget is available; it includes a message from the Superintendent and shows a building-by-building breakdown of the education budget.

The required property taxes to support the proposed Education Budget will be \$27,995,879, an increase of \$1,403,061 or 5.28%, as compared to the FY 2023-24 budget. That figure represents 70.0% of all taxes required to support the proposed total FY 2024-25 budget(s). The estimated mill rate for this proposed budget would be 15.43 mills, which is a decrease of 3.74 mills, as compared to FY 2023-24.

GENERAL GOVERNMENT BUDGETS

General Government Operations Budgets

The General Government budgets are comprised of several categories. These categories are Town Operations, Solid Waste Fund Subsidy, Debt Service appropriations, Capital Project Fund contributions and Due to Student Transportation CNR Fund. These budgets collectively form the General Government Budget. The individual category changes are as follows:

- The proposed Town Operations Budget, less Human Services Subsidy, represents an increase of \$134,048 or 1.08% as compared to the current fiscal year.
- The Human Services Subsidy and Civic and Cultural Event Subsidies budgets represent an increase of \$183,554 or 25.24% as compared to the current fiscal year.
- The proposed Solid Waste Subsidy is reduced by \$104,601 or 44.55% as compared to the current fiscal year.
- Proposed Debt Service appropriation has increased by \$802,587 and represents an increase of 16.21% due to the issuance of debt for the Killingly Memorial Renovation Project and the Westfield Avenue Renovation project. This

is the second year of new debt issuance for these two projects.

- The proposed Due to Student Transportation CNR Budget for next year totals \$308,794, a 12.96% decrease in expenditure, as compared to the current year. There are no additional funding requests to supplement vehicle replacements. The amount in the proposed budget is the annual set-aside that is related to vehicle depreciation, which will fund future vehicle replacement. The Education CNR Fund was created in 2002 to promote safe and efficient bus operations through the timely replacement of buses. In 2015, it was renamed the Student Transportation CNR Fund.

The required property taxes to support the proposed combined General Government Budget will be \$11,509,381, an increase of \$648,096 or 6.06%, as compared to the 2023-24 budget. That figure represents 28.0% of all taxes required to support the proposed total FY 2024-25 budget(s). The estimated mill rate for this proposed budget is 6.25 mills, which is a 1.46 mill decrease, as compared to FY 2024-25.

Capital Projects – General Government

The current year budget appropriated funding for several capital project initiatives. These initiatives included the replacement of the Library Roof (\$500,000), the storm drainage study project (\$50,000) and the Road Pavement Management Plan (\$2,500,000). These expenditures were offset by the utilization of Fund Balance in the amount of \$500,000 for the Library Roof project, \$50,000 for the storm drainage study and \$2,200,000 for the Road Pavement Management Plan.

The proposed budget continues funding for the Road Pavement Management Plan utilizing the accelerated plan presented to the Town Council. This plan increases funding for this project from \$2,500,000 to \$3,250,000. This accelerated funding would allow for the Town to address a road reconstruction project and continue to provide pavement management applications to other areas of the road network.

The proposed FY 24/25 budget offsets this capital investment with the utilization of Fund Balance in the amount of \$2,000,000. This is a reduction in total utilization of Fund Balance in the amount of \$750,000 and more specifically a reduction of \$250,000 for the Pavement Management Plan project. The Town attempts to reduce the reliance on Fund Balance over time. The Council may consider increasing the Fund Balance utilization based on Fund Balance performance, capital project initiatives and goals. I have included a chart (see page A-8) outlining the Town's Unrestricted Fund Balance and Fund Balance utilization for the last 10 years. The Town's estimated Unrestricted Fund Balance at the end of Fiscal Year 2023-24 is \$17,451,857 or 25.6%.

When preparing the proposed FY 2024-25 General Government Budget, we take many factors into account including analysis of current and historic spending trends, alternative staffing strategies, the evaluation of funding long term liabilities, Town Council primary goals and community needs. This budget was developed with the goal of minimizing any tax impact while still addressing the Town Council's goals and urgent community needs. Management continues to evaluate all aspects of Town government to provide efficiency and improved service to the community.

The following is an outline of some of the more significant changes in the proposed FY 2024-25 budget:

Revenue:

The payment in lieu of taxes agreement with Lake Road Generating expired in the prior year. The Town has been in negotiations to renew a long-term agreement which would set the assessed value in the same way residents and businesses have their property value assessed on a five-year basis. In the absence of an agreement, the Town added to the grand list the value derived from an independent appraisal. This report appraises the property at \$400 million which translates to a taxable assessment of \$280 million. The proposed budget appropriates \$3,194,398 of this revenue to capital projects.

This proposal is based on the Council’s goal to improve buildings, schools, bridges, and road infrastructure. The remaining tax revenue in the amount of \$3,100,002 is used as a General Fund revenue and reduces the mill rate. This is the same process that was used in the current budget year. Of note, the taxpayer has appealed this value.

Expenditures:

Below are the major highlights of budgetary proposals incorporated in the proposed budget. Further details are included on the individual department budget page.

The Recreation Administration & Programs proposed budget reflects an increase in the Seasonal Staff budget in the amount of \$21,873 for additional programming for athletic camps, summer camp, senior recreation trips. This budget also includes a stipend for the Municipal Agent for the Elderly in the amount of \$10,000. This position is required by the State and performs a variety of duties for our senior/elderly population including providing resources for health, food, housing and following up on those connections to be sure the person was able to access the necessary programs. This stipend and the Recreation programming budget is offset by additional revenue from a local sales tax from cannabis retailers located in Killingly.

The Parks and Grounds proposed budget reflects an increase of \$66,028 which incorporates the transition of a seasonal parks staff position to a year-round full-time position. This results in an increase of \$28,915 to the Parks and Grounds proposed budget. The total budget increase is \$46,880 including fringe benefits. The remaining increases to this budget are due to market increases in supplies, contractual services and equipment rental fees.

The Library is also impacted by the increases in minimum wage more significantly as more of the employees are at that wage range. This has resulted in an increase of \$25,068 in the Regular Part-time category of employees. The current year

budget was derived using the minimum wage rate of \$15.00 per hour. That was increased on January 1, 2024 to \$15.69 based on employment cost index as calculated by the U.S. Department of Labor. This rate will increase again on January 1, 2025. That rate has not been published at this time. We are anticipating another increase of approximately the same percentage as the increase this past January.

The Law Enforcement proposed budget reflects an overall increase of \$122,826. A portion of this increase (\$40,540) is attributable to the Armed Security Officer program with the Board of Education. There is an offsetting revenue in the Town’s revenues for this program as the expenditure is included in the Board of Education proposed budget request. Secondly, the increase in the Constabulary wages is reflecting full year funding of the 8th and 9th Constable. In the current year’s budget, the Town funded partial years for both positions as recruitment was expected to happen throughout the year. The Town is currently onboarding the eighth Constable. Unfortunately, the Town was unsuccessful in having an eligible candidate for the Academy position this current year. The LEC will be offering another Academy in October 2024. We have begun the recruitment process to have an eligible candidate for the upcoming Academy.

What does this Mill Rate Mean?

I have included highlights of mill rate impact (see page A-9) This page reflects the impact of Revaluation on the mill rate and the impacts of operational and capital investments. Each property tax valuation is unique. I encourage all taxpayers to use the website links to determine what the impact might be to them.

Municipal Spending Cap

The Connecticut State Legislature enacted a municipal spending cap plan in 2015 (CGS Section 4-66(d), (f) and (h)). This spending cap plan penalizes municipalities that increase their budget expenditures by more than 2.5%, or the rate of inflation whichever is greater, from the previous year. The

State is using the rate of 6.27% as the rate of inflation for the calculation of Spending Cap. There are some costs that are excluded from the calculation of the Spending Cap such as debt service, capital projects, special education funding and arbitration awards. The consequence of exceeding this cap is a reduction in the municipal sharing grants funded by the State. The reduction is equal to 50 cents for every dollar over the cap. This consequence has been in place since FY 2018. However, as a distressed municipality, Killingly was exempt from the spending cap. Now that Killingly is no longer designated as a distressed municipality, we are subject to any consequence from exceeding the spending cap. The proposed budgets result in a net increase, based on the spending cap formula, from the FY 2023-24 adopted budget of 2.46% which is less than the required spending cap.

The Municipal Spending Cap calculation is based only on expenditures. Therefore, if a municipality has a significant increase in revenue which is used for general operations expenditures, it will cause the municipality to exceed the spending cap and therefore lose portions or all the municipal revenue sharing grants. By designating all or a large portion of any additional revenues to capital projects, the expenditure is excluded from the spending cap calculation and maintains the Town's eligibility for the municipal revenue sharing grants. This also provides a revenue stream for capital projects that otherwise would require local borrowing.

CONCLUSION

The proposed budgets recognize the Town Council's primary goals and the carefully considered plans of Town staff to implement the long and short-term goals of the Town. I believe that each department head worked diligently to look for proficiencies within their areas. The Town continually strides to look for the best way to provide services at the best cost.

The Town's elected officials are charged with setting the course of the Town. Those officials must consider and adjust the plan(s) set forth herein, to ensure that the proposals help

to achieve and maintain the positive direction of the Town and that they meet the public's interest, in the most effective and affordable way.

A Public Hearing on the Board of Education and Town Manager's Budgets has been scheduled for April 11, 2024, at the Killingly High School Auditorium, 226 Putnam Pike, Killingly, CT. Public comments can also be submitted via email at budgetcomment@killinglyct.gov. Comments need to include the individual's name and home address for the record. The Town Council, in accordance with the Town Charter, must approve General Government and Education Budgets within ten (10) days after said hearing and forward them to the Annual Town Meeting. The Annual Town Meeting is scheduled to begin on May 6, 2024 and must be adjourned to an all-day machine vote that has been scheduled for May 14, 2024. Town Meetings and machine votes continue every two weeks, except for holidays, until both the General Government and Education Budgets are adopted by the electors.

The budget process offers us the opportunity to maximize the use of taxpayer dollars, plan for the future, implement the priorities of the Town Council and the services desired by the public. I sincerely appreciate the dedication of all my colleagues who participated in preparing, reviewing, and planning these budgets and the colleagues who help us implement the plans, always with an eye towards additional savings and outstanding service to the taxpayers of Killingly. All these individuals combine to form a great team of public servants, who take their responsibility very seriously. I look forward to working this year and years to come by continuing the plans that will ensure Killingly is positioned to grow and improve. Our outlook is always forward-leaning and collaborative, as we strive to provide the best service in the most efficient and affordable way.

Respectfully submitted,
Mary T. Calorio
Town Manager

**Town of Killingly
General Fund
Unrestricted Fund Balance Comparison**

	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	Estimated FY 22/23	Estimated FY 23/24	Proposed FY 24/25
Unrestricted Fund Balance	8,548,781	8,171,390	8,784,905	8,986,061	10,365,580	10,591,291	13,056,792	15,551,857	16,951,857	17,451,857	15,451,857
Fund Balance as % of Expenditures	16.40%	15.20%	15.81%	15.8%	17.6%	17.1%	21.5%	24.6%	26.1%	25.6%	20.8%
Fund Balance - Budgeted for Operations	-	-	-	800,000	630,000	300,000	600,000	910,000	745,000	-	-
Fund Balance - Budgeted for Capital Projects								640,000	1,300,000	2,750,000	2,000,000
<u>Supplemental Appropriations</u>											
Transfer to OPEB Trust	-	554,000									
Fund Balance - BOE Special Ed	-	-	-	-	-	-	-	-		-	-
Fund Balance - Capital Projects	-	-	-								
Total Supplemental Appropriations	-	554,000	-	-	-	-	-	-	-	-	-

Town of Killingly
Mill Rate Calculation Example
What does this mean?

Current Mil Rate: **26.88**

Proposed Mil Rate: **22.37**

Decrease: **4.51**

Why? – Here are the Highlights

<u>Operational Cost Impacts:</u>	<u>Change</u>	<u>Mil Rate Impact</u>
BOE Operational Costs	\$ 1,407,443	+0.78 Mils
General Gov’t Operational Cost	\$ 134,048	+0.07 Mils
General Gov’t – Outside Agency Requests	\$ 183,554	+0.10 Mils
Debt Service	\$ 802,587	+0.44 Mils
Solid Waste Subsidy	\$ (104,601)	-0.06 Mils
Net Impact of Operational Costs		<u>+1.33 Mils</u>
<u>Fund Balance Utilization for Capital Projects Impact</u>		
Capital Project Appropriation	\$ (750,000)	<u>+0.41 Mils</u>
Net Impact of Fund Balance Utilization for Capital Projects		<u>+0.41 Mils</u>
<u>Grand List Impact</u>		
Revaluation Adjustment		<u>-5.68 Mils</u>
Net Impact of Revaluation on Grand List		<u>-5.68 Mils</u>

Unsure of what your property value is? You can look it up here:
<https://www.axisgis.com/killinglyct/>

You can use the tax calculator at the link below.
<https://www.killingly.org/assessor/pages/tax-calculator>

TOWN OF KILLINGLY
MILL RATE STATEMENT
2024-2025 BUDGET

Approved Budget - 2023-24			Budget 2024-25		
Dollars	Mills		Dollars	Mills	
72,248,696	52.08	Proposed Expenditures	74,292,964	40.95	
25,109,302	18.10	Less: Non-Property Tax Revenues	25,436,288	14.02	
2,750,000	1.98	Less: Fund Balance	2,000,000	1.10	
7,096,375	5.12	Less: Lake Road Tax Agreement*	6,263,600	3.45	
\$ 37,293,019	26.88	Balance to be Raised by Taxes	\$ 40,593,076	22.37	
To be Raised by Taxes		TAXABLE GRAND LIST W/ COLLECTION RATE 96%			
\$40,593,076		1,814,289,253		=	22.37
			Assessment		
NET TAXABLE GRAND LIST			1,889,884,639		
TAXABLE GRAND LIST WITH COLLECTION RATE OF 96%			1,814,289,253		

*Lake Road Tax Agreement excluded from Net Grand List

TOWN OF KILLINGLY
EXPENDITURE SUMMARY
FY 2024-25 BUDGET

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24	2023-24	Dept #	Department	2024-25	2024-25	2024-25	2024-25
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Estimate			Department	Manager	% Change	\$ Change
46,200	34,631	35,300	22,837	46,300	42,927	44,800	37,303	41,825	38,900	01	Town Council	42,000	42,000	0.4%	175
293,100	266,552	263,810	224,315	238,990	234,665	294,655	245,427	260,312	259,412	02	Town Manager	262,790	262,790	1.0%	2,478
105,115	99,200	99,200	87,677	99,200	89,200	99,200	92,717	99,200	89,101	03	Legal Services	100,821	100,821	1.6%	1,621
190,440	186,394	194,905	194,819	196,150	201,350	203,745	194,923	207,590	205,215	04	Town Clerk	207,990	205,615	-1.0%	(1,975)
293,180	291,917	296,050	293,613	306,790	305,390	326,020	324,520	344,016	343,516	05	Finance	347,465	347,465	1.0%	3,449
183,615	175,060	183,040	156,548	191,905	192,047	199,715	199,714	234,877	235,956	06	Assessor	239,360	238,780	1.7%	3,903
227,590	224,330	232,510	227,157	234,140	232,905	236,835	234,911	239,686	217,396	07	Revenue Collection	237,885	227,762	-5.0%	(11,924)
73,015	38,612	74,326	60,350	75,300	62,763	73,250	69,399	72,695	74,210	08	Registration/Elections	122,082	85,110	17.1%	12,415
72,214	66,986	80,793	69,576	84,598	76,368	79,282	68,532	75,131	75,266	09	Town Commissions & Service Agencies	79,296	76,296	1.6%	1,165
250,345	246,290	260,270	250,562	264,445	263,155	266,890	256,072	280,166	280,361	10	Planning & Development	282,893	281,188	0.4%	1,022
193,000	192,637	213,000	212,999	209,450	209,750	229,294	229,293	238,600	245,286	11	Information Tech. & Communication	247,000	247,000	3.5%	8,400
100,586	93,680	104,891	104,889	98,586	101,316	114,155	114,154	99,028	98,263	12	Town Hall Building	102,135	101,135	2.1%	2,107
139,100	126,428	136,230	132,376	139,615	134,176	102,100	101,014	104,200	103,565	13	Economic Development	104,035	104,035	-0.2%	(165)
241,973	241,971	204,541	203,740	224,129	221,439	207,869	207,867	219,263	219,009	21	Highway Division Supervision	228,392	228,292	4.1%	9,029
371,719	334,714	383,649	363,871	383,484	379,234	460,767	398,110	469,059	469,499	22	Engineering	481,778	480,828	2.5%	11,769
644,237	644,236	640,772	640,646	647,137	643,317	647,454	647,144	693,967	645,757	24	Central Garage	704,217	693,317	-0.1%	(650)
1,522,988	1,522,986	1,644,289	1,639,418	1,701,510	1,656,310	2,738,603	2,738,601	2,703,863	2,680,063	28	Highway Maintenance	2,742,673	2,739,153	1.3%	35,290
418,500	418,500	242,201	242,199	374,000	379,000	293,800	293,800	309,000	309,000	29	Highway Storm Maintenance	384,000	309,000	0.0%	-
468,713	430,279	470,745	348,367	463,005	421,548	472,624	470,767	506,518	507,218	32	Recreation Programming	559,129	558,429	10.2%	51,911
276,333	253,094	276,368	274,128	285,288	291,322	318,077	318,075	304,943	306,277	33	Parks and Grounds	371,171	348,971	14.4%	44,028
567,799	551,817	576,808	554,167	604,352	568,020	619,546	619,544	626,165	620,440	34	Public Library	664,861	657,561	5.0%	31,396
3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	35	Civic and Cultural Event Subsidies	3,500	3,500	0.0%	-
104,500	89,616	155,800	110,026	104,850	99,700	113,067	113,066	103,810	90,264	36	Community Center	96,385	95,785	-7.7%	(8,025)
15,830	14,480	14,535	13,510	14,535	14,234	15,335	15,110	15,335	17,009	39	Other Town Buildings	16,035	16,035	4.6%	700
283,384	283,382	336,335	319,447	337,091	337,091	368,606	366,999	382,369	380,031	41	Building Safety/Inspections	379,383	378,959	-0.9%	(3,410)
54,152	54,149	54,514	54,511	54,669	54,669	58,595	58,592	66,593	66,593	42	Animal Control	71,408	71,408	7.2%	4,815
1,084,610	1,084,609	1,110,487	1,096,485	1,111,884	1,084,484	1,161,914	1,161,912	1,503,295	1,354,663	43	Law Enforcement	1,642,906	1,626,121	8.2%	122,826
-	-	-	-	-	-	-	-	24,700	5,400	44	Law Enforcement Administrative Building	27,135	27,135	9.9%	2,435
189,305	166,853	155,440	148,002	152,805	114,281	131,860	94,624	131,320	131,735	51	Community Development	124,710	124,710	-5.0%	(6,610)
474,173	460,298	553,369	532,237	565,954	566,600	644,531	644,531	727,120	764,197	52	Human Service Subsidies	910,774	910,674	25.2%	183,554
1,592,850	1,486,132	1,577,745	1,536,785	1,590,811	1,590,492	1,696,590	1,688,509	1,933,807	1,929,007	61	Employee Benefits	1,982,100	1,982,100	2.5%	48,293
725,000	664,419	675,000	659,222	686,000	682,792	712,000	702,399	712,000	711,210	62	Insurance	735,750	735,750	3.3%	23,750
275,765	247,812	443,680	411,529	306,700	306,700	442,143	439,096	373,170	373,170	63	Special Reserves & Programs	417,000	417,000	11.7%	43,830
11,482,831	11,001,479	11,694,103	11,189,508	11,797,173	11,560,745	13,376,822	13,150,225	14,107,123	13,850,489		TOTAL TOWN OPERATIONS	14,919,059	14,724,725	4.4%	617,602
321,191	321,191	234,801	234,801	234,801	234,801	234,801	234,801	234,801	234,801		SOLID WASTE DISPOSAL FUND SUBSIDY	130,200	130,200	-44.5%	(104,601)
3,508,900	3,243,295	3,739,682	3,565,087	5,195,193	5,193,358	4,552,762	4,552,478	4,950,499	4,950,499		DEBT SERVICE	5,753,086	5,753,086	16.2%	802,587
-	-	-	-	640,000	640,000	1,300,000	1,300,000	1,800,000	1,800,000		ROAD RENEWAL/BUILDING IMPROVEMENTS	2,000,000	2,000,000	11.1%	200,000
291,978	291,978	329,217	329,217	348,017	348,014	344,680	344,860	354,782	354,782		DUE TO STUDENT TRANSPORTATION CNR	308,794	308,794	-13.0%	(45,988)
-	-	-	-	-	-	-	-	3,996,373	3,996,373		CAPITAL IMPROVEMENTS	3,163,598	3,163,598	-20.8%	(832,775)
4,220,402	3,856,464	4,303,700	4,129,105	6,418,011	6,416,173	6,432,243	6,432,139	11,336,455	11,336,455		TOTAL TOWN OTHER GENERAL	11,355,678	11,355,678	0.2%	19,223
\$ 15,703,233	\$ 14,857,943	\$ 15,997,803	\$ 15,318,613	\$18,215,184	\$17,976,918	\$19,809,065	\$19,582,364	\$25,443,578	25,186,944		TOTAL GENERAL GOVERNMENT APPROPRIATION	\$26,274,737	\$26,080,403	2.5%	636,825
44,047,273	42,814,657	44,147,274	41,557,937	45,029,798	42,978,702	45,029,799	42,904,045	46,805,118	46,805,118		Board of Education Budget	48,212,561	48,212,561	3.0%	1,407,443
\$ 44,047,273	\$ 42,814,657	\$ 44,147,274	\$ 41,557,937	\$45,029,798	\$42,978,702	\$45,029,799	\$42,904,045	\$46,805,118	46,805,118		TOTAL BOARD OF EDUCATION APPROPRIATION	\$48,212,561	\$48,212,561	3.0%	1,407,443
\$ 59,750,506	\$ 57,672,600	\$ 60,145,077	\$ 56,876,550	\$63,244,982	\$60,955,620	\$64,838,864	\$62,486,409	\$72,248,696	71,992,062		TOTAL TOWN APPROPRIATION	\$74,487,298	\$74,292,964	2.8%	2,044,268

TOWN OF KILLINGLY
PERSONNEL SUMMARY

	Positions 2024-2025	Positions 2023-2024	Positions 2022-2023	Positions 2021-2022	Positions 2020-2021	Positions 2019-2020
GENERAL GOVERNMENT						
Town Manager	3	3	3	2	3	4
Town Clerk	3	3	3	3	3	3
Finance	4	4	4	4	4	3
Assessor	3	3	3	3	4	4
Revenue Collector	4	4	4	4	4	4
Planning & Development	4	4	4	4	4	4
Town Hall Building	1	1	1	1	1	0
Economic Development	1	1	1	2	2	2
TOTAL GENERAL GOVERNMENT EMPLOYEE!	23	23	23	23	25	24
Full-Time Employees	18	19	20	20	22	23
Part-Time Employees	5	4	3	3	3	1
PUBLIC WORKS DEPARTMENT						
Engineering	6	6	6	5	5	5
Highway Division	22	22	22	22	22	22
TOTAL PUBLIC WORKS EMPLOYEES	28	28	28	27	27	27
Full-Time Employees	27	27	27	26	26	27
Part-Time Employees	1	1	1	1	1	0
RECREATION AND CULTURAL						
Recreation Programming	55	50	50	52	# 54	54
Parks and Grounds	4	4	4	4	4	4
Public Library	15	15	17	18	18	17
Community Center	1	1	1	1	1	1
TOTAL RECREATION AND CULTURAL EMPLOYEES	75	70	72	75	77	76
Full-Time Employees	17	16	16	13	14	14
Part-Time Employees	13	13	14	18	17	16
Seasonal Employees	45	41	42	44	46	46
PUBLIC HEALTH, SAFETY, & COMMUNITY DEVELOPMENT						
Building Safety/Inspections	6	6	6	6	6	6
Community Development	2	2	2	2	2	2
Law Enforcement	16	16	9	7	7	6
Law Enforcement Administrative Building	1	1	0	0	0	0
TOTAL PUBLIC HEATH, SAFETY, & COMMUNITY DEVELOPMENT EMPLOYEE!	25	25	17	15	15	14
Full-Time Employees	16	16	14	12	12	10
Part-Time Employees	9	9	3	3	3	4
TOTAL TOWN OF KILLINGLY EMPLOYEES						
Full-Time Employees	78	78	77	71	74	74
Part-Time Employees	28	27	21	25	24	21
Seasonal Employees	45	41	42	44	46	46

TOWN OF KILLINGLY
SUMMARY OF GENERAL GOVERNMENT EXPENDITURES BY OBJECT

GENERAL GOVERNMENT	Personnel	Contractual Services	Materials & Supplies	Capital Outlay	Total
Town Hall Departments					
Town Council	13,500	27,700	800	-	\$ 42,000
Town Manager	239,090	22,000	1,700	-	\$ 262,790
Legal Services	-	100,821	-	-	\$ 100,821
Town Clerk	176,190	27,725	1,700	-	\$ 205,615
Finance	288,465	57,450	1,550	-	\$ 347,465
Assessor	226,670	10,710	1,400	-	\$ 238,780
Revenue Collection	190,505	35,407	1,850	-	\$ 227,762
Registration/Election	68,060	16,550	500	-	\$ 85,110
Town Commissions & Service Agencies	-	76,296	-	-	\$ 76,296
Planning & Development	273,970	6,218	1,000	-	\$ 281,188
Information Tech. and Communication	-	247,000	-	-	\$ 247,000
Town Hall	18,500	62,935	4,000	15,700	\$ 101,135
Economic Development	94,935	8,600	500	-	\$ 104,035
Total Proposed General Government FY24-25	\$ 1,589,885	\$ 699,412	\$ 15,000	\$ 15,700	\$ 2,319,997
Total General Government FY23-24	\$ 1,563,893	\$ 686,985	\$ 14,600	\$ 14,848	\$ 2,280,326
PUBLIC WORKS					
Highway Division Supervision	204,340	5,095	600	18,257	\$ 228,292
Engineering and Facilities Administration	441,310	14,200	8,800	16,518	\$ 480,828
Central Garage	257,350	114,800	315,100	6,067	\$ 693,317
Highway Maintenance	940,285	54,100	78,050	1,666,718	\$ 2,739,153
Highway Winter Maintenance	115,000	9,000	185,000	-	\$ 309,000
Total Proposed Public Works FY24-25	\$ 1,958,285	\$ 197,195	\$ 587,550	\$ 1,707,560	\$ 4,450,590
Total Public Works FY23-24	\$ 1,913,314	\$ 215,020	\$ 579,850	\$ 1,682,268	\$ 4,390,452
RECREATION/CULTURAL					
Recreation Programming	462,179	74,500	18,000	3,750	\$ 558,429
Parks and Grounds	217,548	51,510	40,700	39,213	\$ 348,971
Public Library	489,075	151,485	13,100	3,901	\$ 657,561
Civic & Cultural Event Subsidies	-	3,500	-	-	\$ 3,500
Community Center	15,800	72,535	7,450	-	\$ 95,785
Other Town Buildings	-	15,335	700	-	\$ 16,035
Total Proposed Recreation & Cultural FY24-25	\$ 1,184,602	\$ 368,865	\$ 79,950	\$ 46,864	\$ 1,680,281
Total Recreation and Cultural FY23-24	\$ 1,060,574	\$ 361,560	\$ 77,550	\$ 41,267	\$ 1,540,951

TOWN OF KILLINGLY
SUMMARY OF GENERAL GOVERNMENT EXPENDITURES BY OBJECT

GENERAL GOVERNMENT	Personnel	Contractual Services	Materials & Supplies	Capital Outlay	Total
PUBLIC HEALTH, SAFETY & COMM DEV					
Building Safety/inspections	358,435	6,575	1,350	12,599	\$ 378,959
Animal Control	-	71,348	60	-	\$ 71,408
Law Enforcement	1,215,300	270,477	43,400	96,944	\$ 1,626,121
Law Enforcement Administrative Building	9,100	15,785	2,250	-	\$ 27,135
Community Development	103,860	20,200	650	-	\$ 124,710
Human Services Subsidies	-	910,674	-	-	\$ 910,674
Total Proposed Public Health, Safety & Comm Dev FY24-25	\$ 1,686,695	\$ 1,295,059	\$ 47,710	\$ 109,543	\$ 3,139,007
Total Public Health, Safety & Comm Dev FY23-24	\$ 1,568,893	\$ 1,091,469	\$ 54,210	\$ 118,015	\$ 2,832,587
MISCELLANEOUS					
Employee Benefits	-	1,982,100	-	-	\$ 1,982,100
Insurance & Benefits	-	735,750	-	-	\$ 735,750
Special Reserves & Programs	-	417,000	-	-	\$ 417,000
Total Proposed Miscellaneous FY24-25	\$ -	\$ 3,134,850	\$ -	\$ -	\$ 3,134,850
Total Miscellaneous FY23-24	\$ -	\$ 3,062,807	\$ -	\$ -	\$ 3,062,807
OTHER					
Debt Service	-	-	-	5,753,086	\$ 5,753,086
Solid Waste Disposal Study	-	-	-	130,200	\$ 130,200
Capital Improvements	-	-	-	5,163,598	\$ 5,163,598
Due to Student Transportation CNR	-	-	-	308,794	\$ 308,794
Total Proposed Other FY24-25	\$ -	\$ -	\$ -	\$ 11,355,678	\$ 11,355,678
Total Other FY23-24	\$ -	\$ -	\$ -	\$ 11,336,455	\$ 11,336,455
Total General Government FY24-25	\$ 6,419,467	\$ 5,695,381	\$ 730,210	\$ 13,235,345	\$ 26,080,403
Total General Government FY 23-24	\$ 6,106,674	\$ 5,417,841	\$ 726,210	\$ 13,192,853	\$ 25,443,578
Difference	\$ 312,793	\$ 277,540	\$ 4,000	\$ 42,492	\$ 636,825

	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
PERSONNEL	\$5,128,430	\$5,205,738	\$5,548,799	\$6,106,674	\$6,419,467
	5.8%	1.5%	6.6%	10.1%	5.1%
CONTRACTUAL SERVICE!	\$5,048,584	\$4,983,582	\$5,193,562	\$5,417,841	\$5,695,381
	7.8%	-1.3%	4.2%	4.3%	5.1%
MATERIALS AND SUPPLIE!	\$1,006,943	\$1,006,543	\$789,410	\$726,210	\$730,210
	13.5%	0.0%	-21.6%	-8.0%	0.6%
CAPITAL OUTLAY AND MISCELLANEOU!	\$4,813,846	\$7,019,321	\$8,277,294	\$13,192,853	\$13,235,345
	-3.9%	45.8%	17.9%	59.4%	0.3%
TOTAL GENERAL GOVERNMENT EXPENDITURES	\$15,997,803	\$18,215,184	\$19,809,064	\$25,443,578	\$26,080,403
	4.9%	13.9%	8.8%	28.4%	2.5%

TOWN OF KILLINGLY
SUMMARY OF GENERAL OPERATING REVENUES

2019-2020	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	2022-23	2022-23	2023-24	2023-24		2024-25	2024-25	
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate	REVENUE ITEM	Dept	Manager	
										TAXES			
32,264,173	32,685,503	32,510,116	32,418,368	33,270,879	33,295,479	34,515,790	34,633,343	37,293,019	36,920,089	Current Property Taxes	40101	41,018,410	40,593,076
350,000	407,818	375,000	342,989	375,000	450,500	375,000	459,562	400,000	400,000	Supplemental Motor Vehicle	40105	400,000	400,000
3,071,685	3,071,685	3,035,592	3,035,592	2,994,002	2,994,002	2,994,002	2,994,002	7,096,375	7,096,375	Lake Road Generating Agreement	40101	6,263,600	6,263,600
750,000	467,938	600,000	592,903	500,000	519,722	520,000	456,834	575,000	500,000	Back Taxes	40102	400,000	550,000
11,260	5,847	8,000	7,267	4,500	7,931	6,500	6,891	7,000	7,000	Lien Taxes	40103	7,000	7,000
360,668	265,440	290,000	303,664	200,000	345,281	275,000	288,399	300,000	300,000	Tax Interest	40104	300,000	400,000
(150,595)	(150,595)	(150,595)	(150,595)	(150,595)	(150,595)	(150,595)	(150,595)	(150,595)	(150,595)	Remediation Financing	40107	-	-
\$ 36,657,191	\$ 36,753,636	\$ 36,668,113	\$ 36,550,188	\$ 37,193,786	\$ 37,462,320	\$ 38,535,697	\$ 38,688,436	\$ 45,520,799	\$ 45,072,869	TOTAL	\$ 48,389,010	\$ 48,213,676	
										LICENSES & PERMITS			
215,000	166,969	200,000	391,983	240,000	230,904	235,000	636,474	245,000	247,000	Building Permits	40301	246,000	247,000
14,000	12,164	12,000	16,767	13,000	19,037	17,000	13,089	13,500	16,000	P&Z Permits	40302	16,500	16,500
8,000	7,275	7,000	19,030	8,000	17,930	12,000	11,550	12,000	12,000	Other Permits	40303	12,000	12,000
1,800	2,050	2,050	1,670	2,050	1,275	1,500	1,850	1,850	1,150	Airplane Tax	40209	1,150	1,150
\$ 238,800	\$ 188,458	\$ 221,050	\$ 429,450	\$ 263,050	\$ 269,146	\$ 265,500	\$ 662,963	\$ 272,350	\$ 276,150	TOTAL	\$ 275,650	\$ 276,650	
										FINES & FEES			
14,500	11,542	14,500	6,848	10,000	10,344	10,000	8,677	9,000	8,000	Library Fines & Fees	40401	8,000	8,000
1,500	6,050	4,000	6,300	5,000	6,600	6,000	4,300	6,000	6,000	Alarm Fees	40402	6,000	6,000
500	500	500	589	500	399	500	529	500	500	Dog Licensing Fines & Fees	40403	500	500
\$ 16,500	\$ 18,092	\$ 19,000	\$ 13,737	\$ 15,500	\$ 17,343	\$ 16,500	\$ 13,506	\$ 15,500	\$ 14,500	TOTAL	\$ 14,500	\$ 14,500	
										USE OF MONEY & PROPERTY			
80,000	345,659	150,000	44,067	100,000	92,190	85,000	516,467	95,000	150,000	Interest Income	40501	100,000	100,000
60	153	60	139	60	70	60	122	60	60	Louisa E. Day Trust	40701	60	60
30	54	30	49	30	24	30	43	30	30	Thomas J. Evans Trust	40702	30	30
-	-	-	20,700	42,000	42,000	-	8,000	-	-	Sewer Plant Site Lease	40602	-	-
110,000	102,631	101,000	109,194	101,000	112,267	116,000	94,609	85,655	119,174	Communication Tower Lease	40603	121,000	121,000
\$ 190,090	\$ 448,496	\$ 251,090	\$ 174,149	\$ 243,090	\$ 246,551	\$ 201,090	\$ 619,241	\$ 180,745	\$ 269,264	TOTAL	\$ 221,090	\$ 221,090	

TOWN OF KILLINGLY
SUMMARY OF GENERAL OPERATING REVENUES

2019-2020	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	2022-23	2022-23	2023-24	2023-24			2024-25	2024-25
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate	REVENUE ITEM		Dept	Manager
										STATE GRANTS IN LIEU OF TAXES			
149,332	149,332	149,332	149,332	149,332	230,398	237,555	237,555	237,555	251,808	State Owned Property	40201	269,236	269,236
4,162	4,060	4,000	4,583	4,583	5,096	5,096	5,415	5,415	6,153	Disability Exemption	40204	6,153	6,153
11,665	9,569	9,500	9,695	9,694	9,916	9,916	11,000	11,000	10,876	Veteran's Exemption	40207	10,876	10,876
268,063	268,063	268,063	268,063	268,063	268,063	268,063	528,621	268,063	268,063	Municipal Stabilization Grant	40226	268,063	268,063
\$ 433,222	\$ 431,024	\$ 430,895	\$ 431,673	\$ 431,672	\$ 513,473	\$ 520,630	\$ 782,591	\$ 522,033	\$ 536,900	TOTAL		\$ 554,328	\$ 554,328
										OTHER STATE GRANTS			
-	5,547	-	6,427	-	5,951	-	5,812	-	-	Connecticard/BorrowIT	40212	-	-
104,002	109,445	102,239	106,613	106,734	112,090	109,923	109,923	114,045	124,835	Adult Education	40214	124,835	124,835
706,717	976,064	976,064	976,064	976,064	1,228,578	1,228,578	1,228,578	1,228,578	1,228,578	Municipal Grants-in-aid	40227	1,228,578	1,228,578
94,184	94,184	94,181	94,184	94,184	94,184	-	-	-	-	Pequot/Mohegan Fund Grant	40215	-	-
\$ 904,903	\$ 1,185,240	\$ 1,172,484	\$ 1,183,288	\$ 1,176,982	\$ 1,440,803	\$ 1,338,501	\$ 1,344,313	\$ 1,342,623	\$ 1,353,413	TOTAL		\$ 1,353,413	\$ 1,353,413
										CHARGES FOR SERVICE			
100,000	82,630	70,000	29,118	55,000	35,844	65,000	-	35,000	60,165	Community Development Fees	40418	20,000	20,000
166,000	160,189	160,000	209,820	165,000	201,057	200,000	146,727	200,000	160,000	Town Clerk	40404	200,000	180,000
200,000	246,194	200,000	243,318	240,000	335,245	260,000	379,424	275,000	300,000	Conveyance Tax	40407	300,000	300,000
20,939	19,035	27,626	27,626	31,360	31,360	29,498	29,498	29,500	29,500	Elderly Housing Sewer Reimbursement	40405	29,250	29,250
124,500	62,872	130,000	65,503	130,000	126,479	136,000	146,766	145,500	146,600	Recreation	40406	165,100	165,100
15,275	12,671	12,775	12,109	12,310	13,244	15,286	12,583	19,482	12,751	District Collections	40416	12,397	12,397
\$ 626,714	\$ 583,591	\$ 600,401	\$ 587,494	\$ 633,670	\$ 743,229	\$ 705,784	\$ 714,998	\$ 704,482	\$ 709,016	TOTAL		\$ 726,747	\$ 706,747

TOWN OF KILLINGLY
SUMMARY OF GENERAL OPERATING REVENUES

2019-2020	2019-2020	2020-2021	2020-2021	2021-2022	2021-2022	2022-23	2022-23	2023-24	2023-24			2024-25	2024-25
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate	REVENUE ITEM		Dept	Manager
										OTHER REVENUES			
50,000	290,434	85,000	159,188	85,000	191,378	85,000	333,494	85,000	85,000	Miscellaneous	40605	86,100	86,100
-	-	-	-	-	-	-	-	-	40,000	Cannabis- Local Revenue Share	40304	60,000	60,000
15,000	20,151	15,000	21,439	15,000	50,703	15,000	8,137	15,000	15,000	Sewer Assessment Fund	40703	15,000	15,000
1,231,695	1,068,695	1,222,082	1,187,241	2,901,066	2,901,329	2,280,023	2,280,023	2,020,411	2,020,411	Sewer Operating Fund	40706	2,029,309	2,029,309
50,000	45,079	50,000	49,877	50,000	43,444	43,000	50,873	50,873	74,347	PILOT - Telecommunications	40409	50,000	50,000
-	-	97,458	45,070	82,942	87,288	84,000	118,775	531,232	296,444	Law Enforcement - SRO/ASO Reimb.	40419	487,980	487,980
267,579	274,440	250,668	264,594	234,828	253,804	213,750	207,000	142,107	161,196	School Capital Contribution	40410	124,248	124,248
\$ 1,614,274	\$ 1,698,799	\$ 1,720,208	\$ 1,727,409	\$ 3,368,836	\$ 3,527,946	\$ 2,720,773	\$ 2,998,302	\$ 2,844,623	\$ 2,692,398	TOTAL		\$ 2,852,637	\$ 2,852,637
										SCHOOL			
12,245,633	15,290,829	15,245,633	15,205,728	15,245,633	15,233,226	15,245,633	15,146,683	15,245,633	15,245,633	Educational Cost Sharing	40216	15,245,633	15,245,633
645,347	645,347	669,443	655,860	645,860	655,860	645,860	733,786	733,786	733,786	Vocational Agriculture/Tech Ed	40219	784,756	784,756
-	22,871	22,871	24,033	24,033	24,357	24,357	24,795	24,795	23,878	Non-Public School-Health	40220	23,878	23,878
										Tuition:			
1,548,612	1,588,320	1,516,536	1,600,788	1,439,163	1,555,459	1,381,965	1,338,324	947,514	1,082,924	Regular	40411	922,312	922,312
200,000	318,603	250,000	325,339	250,000	501,554	250,000	348,597	250,000	250,000	Special Ed-Voluntary	40412	250,000	250,000
818,760	777,822	757,353	784,645	743,707	750,530	941,574	886,990	893,813	873,344	Vocational Agriculture	40413	873,344	873,344
\$ 15,768,812	\$ 18,721,792	\$ 18,461,836	\$ 18,596,393	\$ 18,348,396	\$ 18,720,986	\$ 18,489,389	\$ 18,479,175	\$ 18,095,541	\$ 18,209,565	TOTAL		\$ 18,099,923	\$ 18,099,923
-	-	-	-	20,000	20,000	-	-	-	-	Rate Stabilization Reserve Fund	49607	-	-
-	-	-	-	640,000	-	2,045,000	-	2,750,000	2,750,000	Fund Balance - Capital Projects	49707	2,000,000	2,000,000
300,000	-	600,000	-	910,000	-	-	-	-	-	Fund Balance - Operations	49707	-	-
\$ 300,000	\$ -	\$ 600,000	\$ -	\$ 1,570,000	\$ 20,000	\$ 2,045,000	\$ -	\$ 2,750,000	\$ 2,750,000	TOTAL		\$ 2,000,000	\$ 2,000,000
\$ 56,750,506	\$ 60,029,128	\$ 60,145,077	\$ 59,693,781	\$ 63,244,982	\$ 62,961,797	\$ 64,838,864	\$ 64,303,525	\$ 72,248,696	\$ 71,884,075	TOTAL REVENUES		\$ 74,487,298	\$ 74,292,964

GENERAL GOVERNMENT

TOWN COUNCIL

DEPT # 01

DESCRIPTION

The Town Council, Killingly’s primary legislative body, is composed of nine representatives elected by voters every two years for District Council Members and every four years for At-Large Council Members. The Council acts as the chief legislative and policy-making body in the Town. In this capacity, the Council enacts policy based upon the needs and demands of the community.

BUDGET VARIANCE DETAIL

Changes in costs for contractual support services are based on historical trends.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		OBJECT OF EXPENDITURE		2024-25		% Change	\$ Change
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate			Dept.	Manager		
11,100	10,188	-	-	13,500	11,750	13,500	10,500	13,500	10,500	Town Council	50110	13,500	13,500	0.0%	-
\$ 11,100	\$ 10,188	\$ -	\$ -	\$ 13,500	\$ 11,750	\$ 13,500	\$ 10,500	\$ 13,500	\$ 10,500	TOTAL		\$ 13,500	\$ 13,500	100.0%	\$ -
600	1,313	800	949	800	2,697	1,000	2,502	1,500	1,800	Printing	50201	1,800	1,800	20.0%	300
12,500	6,048	12,500	10,352	10,000	3,989	10,500	6,584	7,000	7,000	Advertising	50202	7,000	7,000	0.0%	-
11,000	10,882	11,000	5,459	11,000	10,933	11,000	11,017	11,025	10,800	Professional Development & Affiliation	50204	10,900	10,900	-1.1%	(125)
10,000	5,586	10,000	5,528	10,000	10,224	8,000	6,177	8,000	8,000	Contractual Services - Support	50208	8,000	8,000	0.0%	-
\$ 34,100	\$ 23,829	\$ 34,300	\$ 22,287	\$ 31,800	\$ 27,843	\$ 30,500	\$ 26,280	\$ 27,525	\$ 27,600	TOTAL		\$ 27,700	\$ 27,700	0.6%	\$ 175
1,000	615	1,000	550	1,000	978	800	523	800	800	Office Supplies	50401	800	800	0.0%	-
\$ 1,000	\$ 615	\$ 1,000	\$ 550	\$ 1,000	\$ 978	\$ 800	\$ 523	\$ 800	\$ 800	TOTAL		\$ 800	\$ 800	0.0%	\$ -
\$ 46,200	\$ 34,631	\$ 35,300	\$ 22,837	\$ 46,300	\$ 40,571	\$ 44,800	\$ 37,303	\$ 41,825	\$ 38,900	TOTAL TOWN COUNCIL		\$ 42,000	\$ 42,000	0.4%	\$ 175

GENERAL GOVERNMENT

DEPT # 02

TOWN MANAGER

DESCRIPTION

The Town Manager, a professional municipal manager appointed by the Town Council, serves as the Town’s Chief Executive Officer. The Town Manager is responsible for the general operation of Town departments, programs and services.

This budget reflects two (2) full time positions and one part time position shared with Finance and the Highway Supervision Departments.

BUDGET VARIANCE DETAIL

Increases in personnel costs are based on contractual wage obligations. Increase in overtime relates to actual need and usage. Decreases in contractual services and materials and supplies are related to historical trends.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24				2024-25			
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE		Dept.	Manager	% Change	\$ Change
										PERSONNEL - 001					
194,000	192,611	180,000	148,889	153,100	153,348	153,100	153,034	156,600	156,600	Salary Administrative	50120	157,400	157,400	0.5%	800
69,300	45,406	54,460	54,559	55,690	55,655	55,690	70,678	78,662	78,662	Clerical	50130	81,290	81,290	3.3%	2,628
-	-	-	-	-	-	59,515	-	-	-	Technical	50170	-	-	0.0%	-
-	-	500	-	500	-	200	663	200	375	Overtime	50190	400	400	100.0%	200
\$ 263,300	\$ 238,017	\$ 234,960	\$ 203,448	\$ 209,290	\$ 209,003	\$ 268,505	\$ 224,375	\$ 235,462	\$ 235,637	TOTAL		\$ 239,090	\$ 239,090	1.5%	3,628
										CONTRACTUAL SERVICES - 002					
3,000	2,363	2,700	1,392	2,700	1,266	1,800	1,590	1,500	1,800	Printing	50201	1,800	1,800	20.0%	300
1,500	3,201	1,000	989	1,500	-	1,500	1,127	1,500	1,200	Advertising	50202	1,000	1,000	-33.3%	(500)
1,000	372	600	643	600	435	650	387	650	500	Postage & Delivery	50203	500	500	-23.1%	(150)
9,000	7,351	8,000	6,719	8,000	2,466	6,500	3,632	5,500	5,500	Professional Development & Affiliation	50204	5,500	5,500	0.0%	-
4,800	4,818	4,800	4,800	4,800	4,800	4,800	5,000	4,800	4,800	Transportation	50205	4,800	4,800	0.0%	-
-	-	250	568	600	293	400	660	400	375	Knowledge & Reference Materials	50206	400	400	0.0%	-
7,000	8,186	7,000	3,819	7,000	4,345	7,000	6,080	7,000	7,000	Personnel Recruitment & Relations	50207	7,000	7,000	0.0%	-
1,000	149	1,000	760	1,000	-	1,000	1,000	1,000	1,000	General Assistance	50289	1,000	1,000	0.0%	-
\$ 27,300	\$ 26,440	\$ 25,350	\$ 19,691	\$ 26,200	\$ 13,605	\$ 23,650	\$ 19,476	\$ 22,350	\$ 22,175	TOTAL		\$ 22,000	\$ 22,000	-1.6%	(350)
										MATERIALS & SUPPLIES - 003					
2,500	2,095	3,500	1,176	3,500	3,173	2,500	1,576	2,500	1,600	Office Supplies	50401	1,700	1,700	-32.0%	(800)
\$ 2,500	\$ 2,095	\$ 3,500	\$ 1,176	\$ 3,500	\$ 3,173	\$ 2,500	\$ 1,576	\$ 2,500	\$ 1,600	TOTAL		\$ 1,700	\$ 1,700	-32.0%	(800)
\$ 293,100	\$ 266,552	\$ 263,810	\$ 224,315	\$ 238,990	\$ 225,781	\$ 294,655	\$ 245,427	\$ 260,312	\$ 259,412	TOTAL TOWN MANAGER		\$ 262,790	\$ 262,790	1.0%	2,478

GENERAL GOVERNMENT

DEPT # 03

LEGAL SERVICES

DESCRIPTION

The Town Attorney, appointed by the Town Council, serves as the Town’s chief legal officer. The Attorney represents the Town in general municipal law, labor, litigation, and advises the Town Council, Town Manager, boards, commissions and municipal departments on related legal matters. This account provides the funds to pay the Town Attorney’s fees and the fees for special counsel for revenue and bond/borrowing matters. Statutorily required contributions to the regional probate court are also part of this account.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		OBJECT OF EXPENDITURE		2024-25		% Change	\$ Change
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate			Dept.	Manager		
										CONTRACTUAL SERVICES - 002					
95,915	96,014	90,000	78,576	90,000	69,842	90,000	92,717	90,000	80,000	Professional Services	50215	90,000	90,000	0.00%	-
9,200	9,101 *	9,200	9,101	9,200	8,022	9,200	-	9,200	9,101	Probate Expense	50216	10,821	10,821	17.62%	1,621
\$ 105,115	\$ 105,115	\$ 99,200	\$ 87,677	\$ 99,200	\$ 77,864	\$ 99,200	\$ 92,717	\$ 99,200	\$ 89,101	TOTAL		\$ 100,821	\$ 100,821	1.63%	\$ 1,621
\$ 105,115	\$ 105,115	\$ 99,200	\$ 87,677	\$ 99,200	\$ 77,864	\$ 99,200	\$ 92,717	\$ 99,200	\$ 89,101	TOTAL LEGAL SERVICES		\$ 100,821	\$ 100,821	1.63%	\$ 1,621

* - Fiscal year 2018-19 actual cost for probate expense reflects a return of prior year surplus distributed to member towns

GENERAL GOVERNMENT

DEPT # 04

TOWN CLERK

DESCRIPTION

The Town Clerk’s office serves the taxpayers and the citizens of the community, as well as those local professionals who utilize Town records. The office’s central purpose is to record, index and preserve Killingly’s valuable permanent records. Another important role of the Town Clerk’s office is to educate the public regarding statutory requirements and procedures. Additionally, the office issues many licenses and permits, including marriage, birth and death certificates; as well as dog and sporting licenses. The Town Clerk’s office coordinates with the Registrars for all elections and referendums. The office handles all absentee balloting.

The Town Clerk budget includes three (3) full time positions.

BUDGET VARIANCE DETAIL

Personnel increases are reflective of current union contractual wage agreements. Changes in contractual services are reflective of historical trends relating to transactions that effect land records.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		2024-25					
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE		Dept.	Manager	% Change	\$ Change
										PERSONNEL - 001					
71,565	71,388	72,685	72,645	74,355	74,321	76,040	76,011	77,790	77,790	Salary Administrative	50120	78,040	78,040	0.3%	250
87,740	87,917	89,820	89,852	91,820	91,790	93,655	93,072	98,000	98,000	Clerical	50130	98,150	98,150	0.2%	150
-	-	-	8	-	-	-	-	-	-	Overtime	50190	-	-	0.0%	-
\$ 159,305	\$ 159,305	\$ 162,505	\$ 162,505	\$ 166,175	\$ 166,111	\$ 169,695	\$ 169,083	\$ 175,790	\$ 175,790	TOTAL		\$ 176,190	\$ 176,190	0.2%	\$ 400
										CONTRACTUAL SERVICES - 002					
500	297	500	221	500	282	400	58	100	75	Printing	50201	100	75	-25.0%	(25)
225	201	250	86	250	201	250	164	250	250	Advertising	50202	250	250	0.0%	-
1,500	1,317	1,500	1,602	1,500	1,409	1,600	1,301	1,700	1,600	Postage & Delivery	50203	1,700	1,600	-5.9%	(100)
1,700	1,658	2,200	953	1,800	1,320	1,700	1,446	1,700	1,600	Professional Development & Affiliation	50204	1,700	1,600	-5.9%	(100)
-	-	-	-	-	-	200	251	200	200	Contractual Services - Office	50209	200	200	0.0%	-
175	102	150	102	125	52	100	-	50	-	Births, Marriages, Deaths	50217	50	-	-100.0%	(50)
25,235	21,956	26,000	27,599	24,000	24,620	28,000	21,139	26,000	24,000	Data Processing	50218	26,000	24,000	-7.7%	(2,000)
\$ 29,335	\$ 25,531	\$ 30,600	\$ 30,563	\$ 28,175	\$ 27,884	\$ 32,250	\$ 24,359	\$ 30,000	\$ 27,725	TOTAL		\$ 30,000	\$ 27,725	-7.6%	\$ (2,275)
										MATERIALS & SUPPLIES - 003					
1,800	1,558	1,800	1,751	1,800	1,800	1,800	1,481	1,800	1,700	Office Supplies	50401	1,800	1,700	-5.6%	(100)
\$ 1,800	\$ 1,558	\$ 1,800	\$ 1,751	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,481	\$ 1,800	\$ 1,700	TOTAL		\$ 1,800	\$ 1,700	-5.6%	\$ (100)
\$ 190,440	\$ 186,394	\$ 194,905	\$ 194,819	\$ 196,150	\$ 195,795	\$ 203,745	\$ 194,923	\$ 207,590	\$ 205,215	TOTAL TOWN CLERK		\$ 207,990	\$ 205,615	-1.0%	\$ (1,975)

GENERAL GOVERNMENT

DEPT # 05

FINANCE

DESCRIPTION

Responsibilities for the Finance Department include management and preparation of the bi-weekly payroll, accounts payable, debt service, cash management, financial reporting, budget preparation and the annual audit. In addition, accounting records for Town grants, special school grants, special revenue and trust funds, capital projects, Water Pollution Control, and the Solid Waste Fund are maintained. The Town’s risk management, insurance control, health benefits, workers' compensation and pension plan programs are all managed by this office.

The Finance budget includes three (3) full-time positions and (1) part-time position shared with the Town Manager and Highway Supervision Department.

BUDGET VARIANCE DETAIL

Personnel increases are reflective of current union contractual wages. Decreases in materials and supplies are reflective of historical trends.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		OBJECT OF EXPENDITURE	2024-25		% Change	\$ Change	
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate		Dept.	Manager			
										PERSONNEL - 001					
113,460	111,868	113,000	112,955	115,550	115,496	118,160	118,140	121,160	121,160	Salary Administrative	50120	121,575	121,575	0.3%	415
5,459	7,113	6,500	7,045	6,600	6,254	16,400	15,719	16,883	16,883	Clerical	50130	17,540	17,540	3.9%	657
116,370	116,429	117,400	117,435	119,880	119,862	130,300	130,230	143,423	143,423	Technical	50170	145,850	145,850	1.7%	2,427
3,000	2,879	4,000	3,465	3,000	3,417	3,850	4,240	3,500	3,500	Overtime	50190	3,500	3,500	0.0%	-
\$ 238,289	\$ 238,289	\$ 240,900	\$ 240,900	\$ 245,030	\$ 245,029	\$ 268,710	\$ 268,329	\$ 284,966	\$ 284,966	TOTAL	\$ 288,465	\$ 288,465	1.2%	\$ 3,499	
										CONTRACTUAL SERVICES - 002					
1,000	850	1,000	1,025	1,000	760	1,000	605	850	850	Printing	50201	850	850	0.0%	-
1,500	1,466	1,500	1,334	1,500	1,319	1,500	1,627	1,600	1,650	Postage & Delivery	50203	1,600	1,600	0.0%	-
2,041	1,578	2,500	343	2,500	812	2,500	1,860	3,000	2,500	Professional Development & Affiliation	50204	3,000	3,000	0.0%	-
100	-	50	-	50	-	-	-	-	-	Transportation	50205	-	-	0.0%	-
350	-	200	-	200	-	-	-	-	-	Knowledge & Reference Materials	50206	-	-	0.0%	-
48,200	48,385	48,200	48,703	50,710	49,159	50,710	50,710	52,000	52,000	Professional Services	50215	52,000	52,000	0.0%	-
\$ 53,191	\$ 52,279	\$ 53,450	\$ 51,405	\$ 55,960	\$ 52,050	\$ 55,710	\$ 54,802	\$ 57,450	\$ 57,000	TOTAL	\$ 57,450	\$ 57,450	0.0%	\$ -	
										MATERIALS & SUPPLIES - 003					
1,715	1,715	1,700	1,349	1,700	1,698	1,600	1,389	1,600	1,550	Office Supplies	50401	1,550	1,550	-3.1%	(50)
\$ 1,715	\$ 1,715	\$ 1,700	\$ 1,349	\$ 1,700	\$ 1,698	\$ 1,600	\$ 1,389	\$ 1,600	\$ 1,550	TOTAL	\$ 1,550	\$ 1,550	-3.1%	\$ (50)	
\$ 293,195	\$ 292,282	\$ 296,050	\$ 293,654	\$ 302,690	\$ 298,777	\$ 326,020	\$ 324,520	\$ 344,016	\$ 343,516	TOTAL FINANCE	\$ 347,465	\$ 347,465	1.0%	\$ 3,449	

GENERAL GOVERNMENT

DEPT # 06

ASSESSOR

DESCRIPTION

The Assessor's Office is responsible for the fair application of state statutes and equitable assessments of all real and personal property and the processing of the various allowed exemptions, abatements and use assessments per state statute. Accurate and well-maintained property records serve as a critical information source for other Town departments, individual property owners and their agents. This office continues to joint venture with other assessment offices to get group pricing when possible.

The Assessor's budget includes three (3) full time positions.

BUDGET VARIANCE DETAIL

Personnel increases are reflective of current union contractual wage agreements. The increases in overall costs in contractual services include increases for market costs for printing of the grand list files, required annual training classes and pricing guides.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		2024-25					
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE	Dept.	Manager	% Change	\$ Change	
										PERSONNEL - 001					
47,830	44,438	47,830	56,831	92,440	92,411	94,540	94,538	96,740	96,740	Salary Administrative	50120	97,070	97,070	0.3%	330
74,885	73,850	74,885	38,854	39,700	39,023	40,535	1,976	-	-	Clerical	50130	-	-	0.0%	
51,340	51,323	52,265	51,102	50,630	50,615	55,100	94,149	127,112	127,112	Technical	50170	129,350	129,350	1.8%	2,238
500	-	-	2,063	500	-	488	-	500	250	Overtime	50190	500	250	-50.0%	(250)
\$ 174,555	\$ 169,611	\$ 174,980	\$ 148,850	\$ 183,270	\$ 182,049	\$ 190,663	\$ 190,663	\$ 224,352	\$ 224,102	TOTAL	\$ 226,920	\$ 226,670	1.0%	\$ 2,318	
										CONTRACTUAL SERVICES - 002					
800	199	500	1,399	1,355	2,074	1,614	1,970	1,700	2,100	Printing	50201	2,300	2,100	23.5%	400
60	42	60	42	60	44	60	31	80	33	Advertising	50202	80	50	-37.5%	(30)
3,000	2,015	2,500	2,155	2,500	2,782	2,500	2,494	2,500	2,950	Postage & Delivery	50203	2,700	2,700	8.0%	200
2,400	1,005	2,400	1,270	2,400	929	2,435	1,825	2,850	2,850	Professional Development & Affiliation	50204	2,850	2,850	0.0%	-
800	320	600	635	800	1,286	975	975	1,945	2,271	Knowledge & Reference Materials	50206	2,760	2,760	41.9%	815
-	-	-	-	250	250	250	250	250	250	Contractual Services - Support	50208	250	250	0.0%	-
500	827	500	978	-	-	-	289	-	-	Bindery	50221	-	-	0.0%	-
\$ 7,560	\$ 4,408	\$ 6,560	\$ 6,479	\$ 7,365	\$ 7,365	\$ 7,834	\$ 7,834	\$ 9,325	\$ 10,454	TOTAL	\$ 10,940	\$ 10,710	14.9%	\$ 1,385	
										MATERIALS & SUPPLIES - 003					
1,500	1,041	1,500	1,219	1,270	1,247	1,218	1,217	1,200	1,400	Office Supplies	50401	1,500	1,400	16.7%	200
\$ 1,500	\$ 1,041	\$ 1,500	\$ 1,219	\$ 1,270	\$ 1,247	\$ 1,218	\$ 1,217	\$ 1,200	\$ 1,400	TOTAL	\$ 1,500	\$ 1,400	16.7%	\$ 200	
\$ 183,615	\$ 175,061	\$ 183,040	\$ 156,548	\$ 191,905	\$ 190,661	\$ 199,715	\$ 199,714	\$ 234,877	\$ 235,956	TOTAL ASSESSOR	\$ 239,360	\$ 238,780	1.7%	\$ 3,903	

GENERAL GOVERNMENT

DEPT # 07

REVENUE COLLECTION

DESCRIPTION
The principal function funded under this account is the billing and collection of all property tax revenues which include current and back taxes; lien and interest fees; and, pro-rated elderly, construction and supplemental motor vehicle taxes. Secondary functions include the collection of sewer use and assessment charges levied by the Water Pollution Control Authority, residential bulky waste, and commercial landfill fees. The Connecticut statutes and Town of Killingly ordinances govern the work performed in this office.

The Water Pollution Control Authority reimburses the Town for expenses associated with the billing and collection of the sewer use and assessment accounts and is recorded under the Revenue Budget.

The Revenue Collection budget includes two (2) full time positions and two (2) part time positions.

BUDGET VARIANCE DETAIL
Decreases in personnel are reflective of staffing changes made within the department during the last year. The Town hired a new Revenue and Assistant Revenue Collector following the retirement of staff whom previously held those positions. A full time position within clerical was also decreased to a part-time position. Changes in contractual services are based on historical

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		2024-25				
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE	Dept	Manager	% Change	\$ Change
										PERSONNEL - 001				
83,925	83,891	85,445	85,410	87,340	87,329	87,340	89,541	89,340	85,000	Salary Administrative	50120	85,325	-4.5%	(4,015)
38,625	38,619	39,355	39,339	40,545	40,518	41,330	39,519	41,535	33,010	Clerical	50130	30,265	-27.1%	(11,270)
47,660	47,647	48,530	48,538	49,600	49,587	47,340	60,335	50,840	52,580	Technical	50170	52,785	3.8%	1,945
19,833	20,085	20,410	20,480	21,005	21,303	21,475	8,290	21,475	15,520	Part-Time	50140	21,930	2.1%	455
200	-	200	79	200	10	200	-	200	200	Overtime	50190	200	0.0%	-
\$ 190,243	\$ 190,242	\$ 193,940	\$ 193,845	\$ 198,690	\$ 198,747	\$ 197,685	\$ 197,685	\$ 203,390	\$ 186,310	TOTAL	\$ 190,505	\$ 190,505	-6.3%	\$ (12,885)
										CONTRACTUAL SERVICES - 002				
11,700	13,912	13,550	14,945	13,700	13,162	17,784	14,941	15,552	14,354	Printing	50201	20,500	0.0%	-
3,000	3,826	3,920	1,117	1,500	1,632	1,650	1,499	1,750	1,500	Advertising	50202	1,900	-8.6%	(150)
17,547	12,698	16,800	14,526	16,300	14,715	16,000	17,799	15,519	10,887	Postage & Delivery	50203	18,000	-5.0%	(769)
1,400	765	1,400	245	1,400	155	1,200	505	1,325	1,325	Professional Development & Affiliatic	50204	2,330	75.8%	1,005
100	-	100	-	50	-	50	16	50	670	Transportation	50205	1,800	1100.0%	550
1,300	1,213	500	500	500	500	500	500	250	500	Contractual Services - Support	50208	650	130.0%	325
\$ 35,047	\$ 32,415	\$ 36,270	\$ 31,333	\$ 33,450	\$ 30,164	\$ 37,184	\$ 35,260	\$ 34,446	\$ 29,236	TOTAL	\$ 45,180	\$ 35,407	2.8%	\$ 961
										MATERIALS & SUPPLIES - 003				
2,300	1,673	2,300	1,980	2,000	1,685	1,966	1,966	1,850	1,850	Office Supplies	50401	2,200	0.0%	-
2,300	1,673	\$ 2,300	\$ 1,980	\$ 2,000	\$ 1,685	\$ 1,966	\$ 1,966	\$ 1,850	\$ 1,850	TOTAL	\$ 2,200	\$ 1,850	0.0%	\$ -
227,590	224,330	\$ 232,510	\$ 227,157	\$ 234,140	\$ 230,596	\$ 236,835	\$ 234,911	\$ 239,686	\$ 217,396	TOTAL REVENUE COLLECTION	\$ 237,885	\$ 227,762	-5.0%	\$ (11,924)

GENERAL GOVERNMENT

DEPT # 08

REGISTRATIONS/ELECTIONS

DESCRIPTION

There are two Registrars of Voters, one Democrat and one Republican, who are elected every two years, and are responsible for the maintenance of the Town's voting lists and for the conduct of elections. In conjunction with the Town Clerk, the Registrars also serve as the Board of Admissions during voter-making sessions conducted during the year. Major expenses for this office are payments to election workers, printing of election notices, materials and ballots, and all costs related to maintaining voting machines.

BUDGET VARIANCE DETAIL

The Registrars presented a request for a market rate adjustment in line with an average annual increase for all other staff. The Registrars also presented a request to increase costs for the Election/Pollworkers in anticipation of the new early voting requirements. Much of the needs and requirements of the early voting programs are still being determined by the State and it is anticipated that Towns will receive grants to offset a portion of these costs in the first year of implementation. Due to these unknowns the budget will be funded to similar levels in the prior year. Any increases not offset by grants will be funded from contingency. Changes included within the contractual services section of this budget are based on market trends and anticipated usage.

2019-20		2019-20		2020-21		2020-21		2021-22		2021-22		2022-23		2022-23		2023-24		2023-24		2024-25		2024-25		2024-25		2024-25					
Budget		Actual		Budget		Actual		Budget		Actual		Budget		Actual		Approved		Estimate		OBJECT OF EXPENDITURE		Dept.		Manager		% Change		\$ Change			
																				PERSONNEL - 001											
16,065		16,065		16,426		16,426		16,800		16,800		22,000		22,000		22,495		22,495		Salary Administration		50120		23,060		23,060		2.5%		565	
40,000		9,324		40,000		28,416		40,000		21,591		33,256		29,406		35,000		35,000		Election/Pollworkers		50162		81,872		45,000		28.6%		10,000	
\$	56,065	\$	25,389	\$	56,426	\$	44,842	\$	56,800	\$	38,391	\$	55,256	\$	51,406	\$	57,495	\$	57,495	TOTAL		\$	104,932	\$	68,060	18.4%		10,565			
																				CONTRACTUAL SERVICES - 002											
5,000		5,318		5,000		6,266		6,000		4,045		6,000		7,239		6,000		5,600		Printing		50201		6,000		6,000		0.0%		-	
400		1,499		1,500		-		1,000		1,506		1,000		-		500		1,300		Advertising		50202		1,300		1,300		160.0%		800	
1,750		961		1,750		2,966		1,750		1,265		2,200		1,812		2,200		1,900		Postage & Delivery		50203		2,200		2,200		0.0%		-	
1,400		60		1,400		177		1,400		1,020		1,400		139		800		800		Professional Development & Affiliation		50204		500		500		-37.5%		(300)	
200		-		200		51		50		14		50		71		50		50		Transportation		50205		100		50		0.0%		-	
3,000		480		3,000		130		3,000		1,411		1,000		833		1,000		1,015		Contractual Services - Support		50208		-		-		-100.0%		(1,000)	
3,700		3,600		3,700		4,669		4,000		4,050		5,537		6,690		4,100		5,500		Contractual Services - M&E		50210		6,500		6,500		58.5%		2,400	
1,000		814		850		842		800		837		-		402		-		-		Telephone		50228		-		-		0.0%		-	
\$	16,450	\$	12,732	\$	17,400	\$	15,103	\$	18,000	\$	14,148	\$	17,187	\$	17,186	\$	14,650	\$	16,165	TOTAL		\$	16,600	\$	16,550	13.0%		1,900			
																				MATERIALS & SUPPLIES - 003											
500		491		500		406		500		453		807		807		550		550		Office Supplies		50401		550		500		-9.1%		(50)	
\$	500	\$	491	\$	500	\$	406	\$	500	\$	453	\$	807	\$	807	\$	550	\$	550	TOTAL		\$	550	\$	500	-9.1%		(50)			
\$	73,015	\$	38,612	\$	74,326	\$	60,350	\$	75,300	\$	52,992	\$	73,250	\$	69,399	\$	72,695	\$	74,210	TOTAL REGISTRATION/ELECTIONS		\$	122,082	\$	85,110	17.1%		12,415			

GENERAL GOVERNMENT

DEPT # 09

TOWN COMMISSIONS & SERVICE AGENCIES

DESCRIPTION
Funds in this account provide appropriations for the services provided by a variety of Town agencies, and the Regional Council of Governments. The expenses of these Town Boards and Commissions include such items as legal notice advertising, mandated payments to board members and other costs and charges. The Housing Authority appropriation includes sewer use charges for the Maple Court and Birchwood Terrace housing projects.

BUDGET VARIANCE DETAIL
The proposed budget reflects increased operating costs for the Housing Authority. This is based on the Housing Authority's sewer billing for the previous year. Decreases in certain commissions as noted below are based on actual historical trends. The increase in Temporary Commissions is for funding related to the establishment of a Visioning Committee as established by the Town Council 2024 Goal Session.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		2024-25					
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE	Dept.	Manager	% Change	\$ Change	
										CONTRACTUAL SERVICES - 002					
600	-	500	208	500	44	250	59	250	250	Board of Assessment Appeals	50256	250	250	0.0%	
25,400	27,626	31,770	31,360	32,928	29,498	29,500	27,265	27,265	29,250	Housing Authority	50257	32,175	32,175	18.0%	4,910
4,000	4,000	4,500	4,500	4,500	3,670	4,000	3,999	4,000	4,000	Inland Wetlands / Aquifer Commission	50258	4,000	3,500	-12.5%	(500)
4,000	1,370	3,500	407	3,000	2,753	2,500	1,848	2,500	2,500	Zoning Board of Appeals	50259	2,500	2,000	-20.0%	(500)
50	-	50	46	50	18	50	58	50	50	Historic District Commission	50260	50	50	0.0%	-
16,314	16,313	16,423	16,423	19,070	19,070	19,512	19,512	19,516	19,516	NECCOG	50261	19,621	19,621	0.5%	105
2,500	2,500	2,500	2,500	2,500	2,115	2,500	2,499	3,000	3,000	Conservation Commission	50264	3,000	2,000	-33.3%	(1,000)
2,000	1,418	1,500	804	1,500	3,000	2,920	252	1,500	1,000	Permanent Building Commission	50267	1,500	1,500	0.0%	-
250	-	250	-	250	-	250	-	250	-	Public Safety Commission	50269	-	-	-100.0%	(250)
14,000	11,163	14,000	8,142	14,000	16,004	14,000	10,396	14,000	14,000	Planning & Zoning Commission	50270	14,000	13,000	-7.1%	(1,000)
500	-	500	-	500	-	1,000	-	-	-	Temporary Commission	50297	-	1,000	0.0%	1,000
2,500	2,500	2,500	2,500	2,500	2,034	2,500	2,499	2,500	1,500	Agriculture Commission	50298	2,000	1,000	-60.0%	(1,500)
100	95	300	186	300	163	300	145	300	200	Historian	50263	200	200	-33.3%	(100)
\$ 72,214	\$66,986	\$ 78,293	\$ 67,076	\$81,598	\$78,369	\$ 79,282	\$ 68,532	\$ 75,131	\$ 75,266	TOTAL	\$ 79,296	\$ 76,296	1.6%	\$ 1,165	
\$72,214	\$66,986	\$ 78,293	\$ 67,076	\$81,598	\$78,369	\$ 79,282	\$ 68,532	\$ 75,131	\$ 75,266	TOTAL TOWN COMMISSIONS & SERVICE AGENTS	\$ 79,296	\$ 76,296	1.55%	\$ 1,165	

GENERAL GOVERNMENT
PLANNING & DEVELOPMENT

DEPT # 10

DESCRIPTION
The Department of Planning and Development oversees land use policy and implementation in Killingly in accordance with Connecticut General Statute requirements and local zoning regulations. Staffing and technical support are provided to the Town’s land use commissions including the Planning & Zoning Commission, Inland Wetlands & Watercourses Commission, Zoning Board of Appeals, Conservation Commission, Aquifer Protection Agency, Open Space Land Acquisition Committee, Agriculture Commission, and temporary special committees and sub-committees as assigned.

This budget includes four (4) full time positions.

BUDGET VARIANCE DETAIL
The proposed increase in personnel costs are based on contractual wage requirements. Changes in contractual services are reflective of price and historical usage trends.

2019-20		2019-20		2020-21		2020-21		2021-22		2021-22		2022-23		2022-23		2023-2024				2024-25											
Budget		Actual		Budget		Actual		Budget		Actual		Budget		Actual		Approved		Estimate		OBJECT OF EXPENDITURE		Dept.		Manager		% Change		\$ Change			
																				PERSONNEL - 001											
84,650		84,447		86,570		86,539		88,500		88,428		90,500		90,453		92,550		92,550		Salary Administrative		50120		92,920		92,920		0.4%		370	
44,535		44,527		45,345		45,355		46,345		46,333		47,260		35,663		43,745		43,740		Clerical		50130		43,905		43,905		0.4%		160	
108,850		107,401		113,485		111,556		116,330		106,023		116,330		116,753		131,543		131,543		Technical		50170		132,145		132,145		0.5%		602	
5,000		4,745		6,000		1,840		5,000		5,032		5,000		5,811		5,000		5,000		Overtime		50190		5,000		5,000		0.0%		-	
\$ 243,035		\$ 241,120		\$ 251,400		\$ 245,290		\$ 256,175		\$ 245,816		\$ 259,090		\$ 248,680		\$ 272,838		\$ 272,833		TOTAL		\$ 273,970		\$ 273,970		0.4%		\$ 1,132			
																				CONTRACTUAL SERVICES - 002											
2,000		1,901		2,300		861		2,000		2,141		2,000		2,059		2,000		2,200		Printing		50201		2,500		2,000		0.0%		-	
700		426		600		282		500		400		500		348		450		450		Postage & Delivery		50203		450		450		0.0%		-	
2,510		795		3,700		2,345		3,700		1,217		3,500		2,871		3,078		3,078		Professional Development & Affiliation		50204		4,105		2,900		-5.8%		(178)	
700		559		750		621		750		498		500		885		500		500		Knowledge & Reference Materials		50206		568		568		13.6%		68	
300		488		320		-		320		272		300		344		300		300		Clothing		50223		300		300		0.0%		-	
\$ 6,210		\$ 4,169		\$ 7,670		\$ 4,109		\$ 7,270		\$ 4,528		\$ 6,800		\$ 6,507		\$ 6,328		\$ 6,528		TOTAL		\$ 7,923		\$ 6,218		-1.7%		\$ (110)			
																				MATERIALS & SUPPLIES - 003											
1,100		1,001		1,200		1,163		1,000		745		1,000		885		1,000		1,000		Office Supplies		50401		1,000		1,000		0.0%		-	
\$ 1,100		\$ 1,001		\$ 1,200		\$ 1,163		\$ 1,000		\$ 745		\$ 1,000		\$ 885		\$ 1,000		\$ 1,000		TOTAL		\$ 1,000		\$ 1,000		0.0%		\$ -			
\$ 250,345		\$ 246,290		\$ 260,270		\$ 250,562		\$ 264,445		\$ 251,089		\$ 266,890		\$ 256,072		\$ 280,166		\$ 280,361		TOTAL PLANNING & DEVELOPMENT		\$ 282,893		\$ 281,188		0.4%		\$ 1,022			

GENERAL GOVERNMENT
INFORMATION TECHNOLOGY & COMMUNICATION

DEPT # 11

DESCRIPTION
This account covers the Town's data processing, networking, and telecommunication expenditures. The Town currently utilizes a server and PC network computer system, which links all Town Hall departments. The account covers general expenses, service contracts on hardware, temporary assistance in records conversion and software maintenance contracts, as well as, planning for technological upgrades for the Town's future IT needs.

BUDGET VARIANCE DETAIL
The Contractual Services - Support increase is based on market increases for software support renewals and management support services. The most significant increase was in the annual renewal fees for the Microsoft office suite.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		OBJECT OF EXPENDITURE	2024-25		% Change	\$ Change	
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate		Dept.	Manager			
											CONTRACTUAL SERVICES - 002				
165,000	164,999	144,498	144,498	188,000	185,066	207,294	208,776	216,600	223,286	Contractual Services - Support	50208	225,000	225,000	3.9%	8,400
28,000	27,637	19,944	19,943	21,450	22,467	22,000	20,517	22,000	22,000	Telephone	50228	22,000	22,000	0.0%	-
\$ 193,000	\$ 192,637	\$ 164,442	\$ 164,441	\$ 209,450	\$ 207,533	\$ 229,294	\$ 229,293	\$ 238,600	245,286	TOTAL		\$ 247,000	\$ 247,000	3.5%	\$ 8,400
\$ 193,000	\$ 192,637	\$ 164,442	\$ 164,441	\$ 209,450	\$ 207,533	\$ 229,294	\$ 229,293	\$ 238,600	\$ 245,286	TOTAL INFORMATION TECH. & COMM.		\$ 247,000	\$ 247,000	3.5%	\$ 8,400

GENERAL GOVERNMENT

DEPT # 12

TOWN HALL BUILDING

DESCRIPTION

This account provides funds for the general operation and physical maintenance of the Town Hall. This building - the municipal office center - operates from 8:00 a.m. to 5:00 p.m., Monday, Wednesday and Thursday, 8:00 a.m. to 6:00 p.m. on Tuesday and 8:00 a.m. to 12:00 p.m. on Friday. The facility is heavily utilized during evening hours for meetings of the Town Council and various boards, commissions and committees.

This budget includes one (1) part-time position for the Custodian.

BUDGET VARIANCE DETAIL

Changes in contractual services, materials and supplies and due to CNR are reflective of price and historical usage trends.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24				2024-25			
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE		Dept.	Manager	% Change	\$ Change
										PERSONNEL - 001					
6,765	6,765	18,457	18,456	18,588	18,587	15,934	15,933	18,500	15,250	Labor	50150	18,500	18,500	0.0%	-
-	-	-	-	-	-	-	-	-	506	Overtime	50190	500	-	0.0%	-
\$ 6,765	\$ 6,765	\$ 18,457	\$ 18,456	\$ 18,588	\$ 18,587	\$ 15,934	\$ 15,933	\$ 18,500	\$ 15,756	TOTAL		\$ 19,000	\$ 18,500	0.0%	\$ -
										CONTRACTUAL SERVICES - 002					
14,600	15,263	7,000	7,033	7,000	6,218	7,000	6,449	7,000	6,800	Contractual Services - Support	50208	7,000	7,000	0.0%	-
23,502	17,998	17,000	16,038	17,000	17,516	17,000	16,945	17,500	17,500	Contractual Services - M&E	50210	17,500	17,500	0.0%	-
28,500	29,379	28,500	35,570	33,014	33,136	37,522	37,522	28,000	28,000	Electricity	50224	28,000	28,000	0.0%	-
9,000	7,372	9,000	8,221	8,500	8,717	9,573	10,416	8,000	7,300	Heating Fuel - Natural Gas	50225	8,000	8,000	0.0%	-
580	463	580	509	580	509	580	509	580	509	Sewer Charges	50226	535	535	-7.8%	(45)
1,800	1,897	1,800	1,922	1,900	1,898	1,900	1,734	1,800	1,850	Water Charges	50227	1,900	1,900	5.6%	100
\$ 77,982	\$ 72,373	\$ 63,880	\$ 69,292	\$ 67,994	\$ 67,994	\$ 73,575	\$ 73,575	\$ 62,880	\$ 61,959	TOTAL		\$ 62,935	\$ 62,935	0.1%	\$ 55
										MATERIALS & SUPPLIES - 003					
3,105	2,291	1,235	1,923	1,700	2,006	2,077	2,698	1,300	2,200	Cleaning Supplies	50402	2,500	2,000	53.8%	700
1,728	1,247	1,700	1,012	1,201	894	2,000	1,379	1,500	3,500	Operating Supplies	50403	2,000	2,000	33.3%	500
\$ 4,833	\$ 3,538	\$ 2,935	\$ 2,935	\$ 2,901	\$ 2,900	\$ 4,077	\$ 4,077	\$ 2,800	\$ 5,700	TOTAL		\$ 4,500	\$ 4,000	42.9%	\$ 1,200
										CAPITAL OUTLAY - 004					
11,006	11,006	14,206	14,206	12,706	12,706	20,569	20,569	14,848	14,848	Due to CNR	50507	15,700	15,700	5.7%	852
\$ 11,006	\$ 11,006	\$ 14,206	\$ 14,206	\$ 12,706	\$ 12,706	\$ 20,569	\$ 20,569	\$ 14,848	\$ 14,848	TOTAL		\$ 15,700	\$ 15,700	5.7%	\$ 852
\$ 100,586	\$ 93,682	\$ 99,478	\$ 104,889	\$ 102,189	\$ 102,187	\$ 114,155	\$ 114,154	\$ 99,028	\$ 98,263	TOTAL TOWN HALL BUILDING		\$ 102,135	\$ 101,135	2.9%	\$ 2,107

GENERAL GOVERNMENT

DEPT # 13

ECONOMIC DEVELOPMENT

DESCRIPTION

The Economic Development Office promotes the growth and development of the Town’s economic base by assisting with the retention and expansion of existing businesses, encouraging new businesses to locate in Killingly and coordinating development programs and resources. Information, advocacy and referrals are offered to industrial, commercial and home-based businesses for various aspects of their operations. This office also provides outreach with media and civic groups. Staff support is provided for the Economic Development Commission and the Killingly Business Association. The Director participates in the Eastern Connecticut Enterprise Corridor, the Northeast Connecticut Chamber of Commerce, the Eastern CT Tourism District, the Last Green Valley, and other related networking groups.

The Economic Development budget includes one (1) full-time position.

BUDGET VARIANCE DETAIL

No significant changes in cost are anticipated for this department, based on current historical trends.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		OBJECT OF EXPENDITURE		2024-25		% Change	\$ Change
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Estimate			Dept.	Manager		
										PERSONNEL - 001					
85,400	74,592	81,400	80,347	82,180	85,289	92,500	92,459	94,600	94,600	Salary Administrative	50120	94,935	94,935	0.4%	335
45,500	45,481	46,330	43,548	47,335	26,214	-	-	-	-	Clerical	50130	-	-	0.0%	-
\$ 130,900	\$ 120,073	\$ 127,730	\$ 123,895	\$ 129,515	\$ 111,503	\$ 92,500	\$ 92,459	\$ 94,600	\$ 94,600	TOTAL		\$ 94,935	\$ 94,935	0.4%	\$ 335
										CONTRACTUAL SERVICES - 002					
400	289	400	935	400	455	400	178	400	400	Printing	50201	400	400	0.0%	-
1,800	945	1,800	1,662	1,500	167	1,500	1,792	1,500	1,665	Advertising	50202	1,500	1,500	0.0%	-
300	31	100	54	100	76	100	30	100	100	Postage & Delivery	50203	100	100	0.0%	-
3,000	2,544	3,000	2,998	5,000	5,780	4,410	3,476	4,500	4,500	Professional Development & Affiliation	50204	4,000	4,000	-11.1%	(500)
100	-	100	-	100	-	100	-	100	100	Transportation	50205	100	100	0.0%	-
100	-	100	44	-	-	-	-	-	-	Knowledge & Reference Materials	50206	-	-	0.0%	-
2,000	2,100	2,500	2,307	2,500	535	2,500	2,490	2,500	1,700	Contractual Services - Support	50208	2,500	2,500	0.0%	-
\$ 7,700	\$ 5,909	\$ 8,000	\$ 8,000	\$ 9,600	\$ 7,013	\$ 9,010	\$ 7,966	\$ 9,100	\$ 8,465	TOTAL		\$ 8,600	\$ 8,600	-5.5%	\$ (500)
										MATERIALS & SUPPLIES - 003					
500	446	500	481	500	466	590	589	500	500	Office Supplies	50401	500	500	0.0%	-
\$ 500	\$ 446	\$ 500	\$ 481	\$ 500	\$ 466	\$ 590	\$ 589	\$ 500	\$ 500	TOTAL		\$ 500	\$ 500	0.0%	\$ -
\$ 139,100	\$ 126,428	\$ 136,230	\$ 132,376	\$ 139,615	\$ 118,982	\$ 102,100	\$ 101,014	\$ 104,200	\$ 103,565	TOTAL ECONOMIC DEVELOPMENT		\$ 104,035	\$ 104,035	-0.2%	\$ (165)

PUBLIC WORKS

DEPT # 21

HIGHWAY DIVISION SUPERVISION

DESCRIPTION

The Town of Killingly Highway Division Supervision account is for the wages of the Director, Assistant Director, Administrative Aide, and related overtime costs.

The Highway Division Supervision budget includes two (2) full time positions and one (1) part time.

BUDGET VARIANCE DETAIL

The increase in personnel represents the required contractual wage obligations. Changes within in contractual services are based on price, usage and historical trends. The increase in Due to CNR was due to the increase of depreciation related to the purchase of new equipment in the prior year and the reallocation of vehicles among departments. There is an offsetting reduction in the Building Department CNR budget.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		OBJECT OF EXPENDITURE	2024-25		% Change	\$ Change
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate		Dept.	Manager		
										PERSONNEL - 001				
97,500	91,206	92,740	92,698	94,748	94,735	97,160	97,145	99,210	99,210	Salary Administrative	50120	99,580	99,580	0.4% 370
67,110	73,357	74,900	74,951	76,565	76,578	76,565	78,854	80,915	80,915	Technical	50170	82,825	82,825	2.4% 1,910
48,300	48,300	16,034	16,033	8,500	8,499	10,070	10,069	11,254	11,254	Clerical	50130	11,935	11,935	6.1% 681
10,000	9,867	7,374	7,365	9,478	9,478	7,804	5,530	10,000	10,000	Overtime	50190	10,000	10,000	0.0% -
\$ 222,910	\$ 222,730	\$ 191,048	\$ 191,047	\$ 189,291	\$ 189,290	\$ 191,599	\$ 191,598	\$ 201,379	201,379	TOTAL	\$ 204,340	\$ 204,340	1.5%	\$ 2,961
										CONTRACTUAL SERVICES - 002				
-	-	-	-	156	-	200	624	500	656	Advertising	50202	675	675	35.0% 175
-	1	20	18	20	34	20	2	20	5	Postage & Delivery	50203	20	20	0.0% -
6,000	4,277	2,000	1,311	110	110	235	235	1,400	1,305	Professional Development & Affiliation	50204	1,000	1,000	-28.6% (400)
1,000	820	487	487	216	315	241	177	550	250	Contractual Services - Support	50208	400	300	-45.5% (250)
1,000	941	697	588	713	667	800	788	900	900	Clothing	50223	900	900	0.0% -
3,000	4,961	2,019	2,019	2,020	2,108	2,500	2,170	2,200	2,200	Telephone	50228	2,200	2,200	0.0% -
\$ 11,000	\$ 11,000	\$ 5,223	\$ 4,423	\$ 3,235	\$ 3,234	\$ 3,996	\$ 3,996	\$ 5,570	5,316	TOTAL	\$ 5,195	\$ 5,095	-8.5%	\$ (475)
										MATERIALS & SUPPLIES - 003				
750	749	604	603	794	794	560	559	600	600	Office Supplies	50401	600	600	0.0% -
\$ 750	\$ 749	\$ 604	\$ 603	\$ 794	\$ 794	\$ 560	\$ 559	\$ 600	600	TOTAL	\$ 600	\$ 600	0.0%	\$ -
										CAPITAL OUTLAY - 004				
7,313	7,313	7,666	7,666	11,714	11,714	11,714	11,714	11,714	11,714	Due to CNR	50507	18,257	18,257	55.9% 6,543
\$ 7,313	\$ 7,313	\$ 7,666	\$ 7,666	\$ 11,714	\$ 11,714	\$ 11,714	\$ 11,714	\$ 11,714	\$ 11,714	TOTAL	\$ 18,257	\$ 18,257	55.9%	\$ 6,543
\$ 241,973	\$ 241,791	\$ 204,541	\$ 203,740	\$ 205,034	\$ 205,032	\$ 207,869	\$ 207,867	\$ 219,263	\$ 219,009	TOTAL HIGHWAY DIVISION SUPERVISION	\$ 228,392	\$ 228,292	4.1%	\$ 9,029

PUBLIC WORKS

DEPT # 22

ENGINEERING AND FACILITIES ADMINISTRATION

DESCRIPTION

The Engineering Department is responsible for the coordination, inspection and acceptance of all public infrastructure improvements including excavation within the Town's streets. The Department performs technical review of plans submitted to the Planning & Zoning and the Inland Wetlands & Watercourses Commissions. The Engineering Department staffs and provides engineering assistance to the Water Pollution Control Authority. Additionally, the department prepares plans and specifications for numerous capital improvement projects, manages larger capital projects which may be designed by outside consultants for the Town and works closely with the Highway Division. The Director of Engineering and Facilities, is the Town Engineer and oversees municipal buildings, Solid Waste Management, and provides Waste Water consultation.

The Department continues to work on numerous improvement projects throughout the Town including, but not limited to, road construction, bridge renovation, and improvements to municipal facilities, the sewer collection system and the Waste Water Treatment Plant.

The Engineering and Facilities Administration budget includes six (6) full time positions.

BUDGET VARIANCE DETAIL

The increase in personnel represents the required contractual wage obligations. Changes within contractual services are based on price, usage and historical trends. The increase to Due to CNR was due to the increase of depreciation related to the purchase of new equipment for the Assistant Building Maintainer.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		OBJECT OF EXPENDITURE	2024-25		% Change	\$ Change	
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate		Dept.	Manager			
										PERSONNEL - 001					
110,675	110,663	112,705	112,667	115,240	115,190	117,900	117,868	120,550	120,550	Salary Administrative	50120	121,005	121,005	0.4%	455
36,620	36,616	37,290	37,290	38,100	38,090	39,055	39,053	39,850	39,850	Clerical	50130	39,995	39,995	0.4%	145
64,830	64,823	66,050	66,056	67,520	67,500	138,008	87,220	135,035	134,800	Labor	50150	138,360	138,360	2.5%	3,325
113,820	98,433	124,580	116,396	121,550	124,031	127,480	129,014	136,800	136,800	Technical	50170	138,950	138,950	1.6%	2,150
10,000	779	9,000	1,466	5,000	820	2,500	1,598	2,500	3,000	Overtime	50190	3,000	3,000	20.0%	500
\$335,945	\$311,314	\$349,625	\$333,874	\$347,410	\$345,631	\$424,943	\$374,753	\$434,735	\$435,000	TOTAL	\$441,310	\$441,310	1.5%	\$6,575	
										CONTRACTUAL SERVICES - 002					
1,000	261	600	273	600	450	400	1,529	400	700	Printing	50201	700	700	75.0%	300
400	111	400	155	250	283	250	138	250	175	Postage & Delivery	50203	250	200	-20.0%	(50)
3,000	787	2,000	2,290	2,000	604	3,000	643	3,000	3,000	Professional Development & Affiliation	50204	3,000	2,500	-16.7%	(500)
200	-	200	-	-	-	-	-	-	-	Transportation	50205	-	-	0.0%	-
500	-	250	35	150	-	300	-	300	150	Knowledge & Reference Materials	50206	300	200	-33.3%	(100)
10,000	2,537	10,000	8,883	10,000	5,581	10,000	2,301	10,000	10,000	Professional Services	50215	10,000	10,000	0.0%	-
900	400	900	455	600	662	600	800	600	600	Clothing	50223	600	600	0.0%	-
\$16,000	\$4,095	\$14,350	\$12,091	\$13,600	\$7,580	\$14,550	\$5,411	\$14,550	\$14,625	TOTAL	\$14,850	\$14,200	-2.4%	\$(350)	
										MATERIALS & SUPPLIES - 003					
800	638	800	382	800	740	700	723	700	800	Office Supplies	50401	800	800	14.3%	100
400	-	300	302	2,900	532	1,800	832	1,800	1,800	Operating Supplies	50403	1,800	1,500	-16.7%	(300)
7,500	7,593	7,500	6,148	7,500	5,536	7,500	5,117	6,000	6,000	Repair & Maintenance Supplies	50404	6,500	6,500	8.3%	500
\$8,700	\$8,231	\$8,600	\$6,831	\$11,200	\$6,808	\$10,000	\$6,672	\$8,500	\$8,600	TOTAL	\$9,100	\$8,800	3.5%	\$300	
										CAPITAL OUTLAY - 004					
10,321	10,321	11,074	11,074	11,274	11,274	11,274	11,274	11,274	11,274	Due to CNR	50507	16,518	16,518	46.5%	5,244
\$10,321	\$10,321	\$11,074	\$11,074	\$11,274	\$11,274	\$11,274	\$11,274	\$11,274	\$11,274	TOTAL	\$16,518	\$16,518	46.5%	\$5,244	
										TOTAL ENG. & FACILITIES ADMIN.	\$481,778	\$480,828	2.5%	\$11,769	

PUBLIC WORKS

DEPT # 24

CENTRAL GARAGE

DESCRIPTION

The Town of Killingly Highway Division Central Garage account covers Mechanics' and the Laborer/Driver/Inventory Control Aide's wages. This account also covers the expense of repairing and maintaining over seventy town-owned vehicles, ranging from cars and trucks to heavy construction equipment. The Central Garage account includes all the electricity, motor fuel, heating oil, and a shared janitorial service with the Board of Education.

The Central Garage budget includes four (4) positions.

BUDGET VARIANCE DETAIL

The increase in Labor represents the required contractual wage increases. Changes among the contractual services accounts are reflective of actual usage and historical trends. Increases to materials and supplies are reflective of ongoing price increases.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		2024-25					
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE		Dept.	Manager	% Change	\$ Change
										PERSONNEL - 001					
225,470	225,469	220,944	220,944	237,570	225,560	215,336	215,335	251,100	206,960	Labor	50150	257,350	257,350	2.5%	6,250
\$ 225,470	\$ 225,469	\$ 220,944	\$ 220,944	\$ 237,570	\$ 225,560	\$ 215,336	\$ 215,335	\$ 251,100	\$ 206,960	TOTAL		\$ 257,350	\$ 257,350	2.5%	\$ 6,250
										CONTRACTUAL SERVICES - 002					
12,000	19,382	15,000	29,443	15,000	19,463	15,000	13,512	20,000	20,000	Contractual Services- Support	50208	20,000	20,000	0.0%	-
65,000	63,228	61,807	52,133	53,000	48,458	53,000	53,407	53,000	53,000	Contractual Services- M&E	50210	50,000	50,000	-5.7%	(3,000)
3,000	1,731	3,500	1,383	2,500	591	1,700	1,350	1,700	1,700	Rental Equipment & Facilities	50219	1,700	1,700	0.0%	-
6,800	6,890	7,300	6,853	7,300	8,045	5,398	4,984	4,000	4,000	Clothing	50223	4,000	4,000	0.0%	-
20,700	17,265	20,700	20,720	20,700	15,186	14,653	14,653	18,500	15,000	Electricity	50224	18,500	15,000	-18.9%	(3,500)
16,200	15,386	16,200	14,048	16,200	14,634	11,932	15,247	23,000	23,000	Heating Fuel	50225	23,000	21,000	-8.7%	(2,000)
3,000	2,817	3,100	2,902	3,100	2,866	3,100	1,322	3,100	2,830	Sewer Charge	50226	3,100	3,100	0.0%	-
\$ 126,700	\$ 126,700	\$ 127,607	\$ 127,482	\$ 117,800	\$ 109,243	\$ 104,783	\$ 104,475	\$ 123,300	\$ 119,530	TOTAL		\$ 120,300	\$ 114,800	-6.9%	\$ (8,500)
										MATERIALS & SUPPLIES - 003					
3,000	2,893	3,500	1,659	3,500	1,403	2,500	2,394	2,500	2,200	Cleaning Supplies	50402	2,500	2,100	-16.0%	(400)
7,000	6,999	6,000	4,023	6,000	6,373	5,000	3,483	6,000	6,000	Operating Supplies	50403	6,000	6,000	0.0%	-
6,000	7,358	6,200	4,529	6,200	7,133	6,000	3,843	6,000	6,000	Repair & Maintenance Supplies	50404	6,000	6,000	0.0%	-
125,000	125,000	130,000	146,741	125,000	135,740	146,068	147,674	138,000	138,000	Repair Parts	50410	141,000	141,000	2.2%	3,000
8,000	7,103	8,000	6,024	8,000	10,250	7,000	6,415	7,000	7,000	Small Tools & Equipment	50415	7,000	7,000	0.0%	-
107,000	106,999	107,000	107,000	107,000	86,256	127,000	129,036	127,000	127,000	Motor Fuel	50420	127,000	122,000	-3.9%	(5,000)
10,000	9,929	7,454	4,431	10,000	10,825	10,000	10,260	10,000	10,000	Lubricants	50421	11,000	11,000	10.0%	1,000
20,000	19,718	18,000	11,745	20,000	13,471	17,700	18,162	17,000	17,000	Tires	50425	20,000	20,000	17.6%	3,000
\$ 286,000	\$ 285,999	\$ 286,154	\$ 286,153	\$ 285,700	\$ 271,451	\$ 321,268	\$ 321,267	\$ 313,500	\$ 313,200	TOTAL		\$ 320,500	\$ 315,100	0.5%	\$ 1,600
										CAPITAL OUTLAY - 004					
5,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	Due to CNR	50507	6,067	6,067	0.0%	-
\$ 5,067	\$ 6,067	\$ 6,067	\$ 6,067	\$ 6,067	\$ 6,067	\$ 6,067	\$ 6,067	\$ 6,067	\$ 6,067	TOTAL		\$ 6,067	\$ 6,067	0.0%	\$ -
\$ 643,237	\$ 644,235	\$ 640,772	\$ 640,646	\$ 647,137	\$ 612,321	\$ 647,454	\$ 647,144	\$ 693,967	\$ 645,757	TOTAL CENTRAL GARAGE		\$ 704,217	\$ 693,317	-0.1%	\$ (650)

HIGHWAY MAINTENANCE

DESCRIPTION
The Town of Killingly Highway Maintenance account funds the wages for the biggest portion of the Highway Division's employees and provides for the maintenance of approximately 124 miles of improved roads and 8 miles of unimproved roads, with new roads being added every year. Major expenditures include the line striping of 35 miles of town roads, removal of hazardous trees, roadside mowing and brush control, road sweeping, road pavement patching and repair, drainage maintenance and repair, litter pick up, curb repair, dirt road maintenance and dust control.

The Highway Maintenance budget includes fifteen (15) positions.

BUDGET VARIANCE DETAIL
The increase in Labor represents contractual wage increases as outlined in the current union agreement. Decreases in contractual services support is related to the reclassification of calcium costs which had been outsourced. Increases in remaining accounts for contractual services and materials and supplies are based on actual usage and trends. The proposed budget for Pavement management for bituminous and related paving costs are consistent with the amounts needed to adequately maintain the Town's roads and related infrastructure. The costs requested for the equipment-non vehicular is for the retrofiting of the boom from a utility truck previously used by the WPCA. This will repurpose the vehicle for use within the highway department for various road related projects. The decrease in the Due to CNR was the reduction in depreciation due to the establishment of the Nips Surcharge fund which will offset these costs on certain pieces of allowable equipment. See further discussion on page F-4.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		2024-25					
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE	Dept.	Manager	% Change	\$ Change	
PERSONNEL - 001															
811,000	809,489	731,124	724,170	838,572	835,658	848,025	843,132	902,800	881,800	Labor	50150	927,285	927,285	2.7%	24,485
10,000	11,510	10,000	12,413	10,000	12,913	10,000	14,892	13,000	15,000	Overtime	50190	13,000	13,000	0.0%	-
\$ 821,000	\$ 820,999	\$ 741,124	\$ 736,583	\$ 848,572	\$ 848,571	\$ 858,025	\$ 858,024	\$ 915,800	\$ 896,800	TOTAL	\$ 940,285	\$ 940,285	2.7%	\$ 24,485	
CONTRACTUAL SERVICES - 002															
5,000	4,999	4,117	3,717	5,500	2,100	1,620	1,620	5,000	2,000	Professional Development & Affiliation	50204	4,000	4,000	-20.0%	(1,000)
24,000	23,524	26,000	26,720	25,000	24,211	25,000	25,326	32,000	32,000	Contractual Services - Support	50208	26,500	26,500	-17.2%	(5,500)
5,000	5,000	3,500	3,500	-	3,500	4,500	4,500	4,500	5,300	Rental Equipment & Facilities	50219	4,500	4,500	0.0%	-
250	380	300	320	300	70	350	375	350	400	Meals	50222	400	350	0.0%	-
10,000	9,999	9,183	8,443	9,765	10,037	8,801	8,450	9,750	9,100	Clothing	50223	9,750	9,750	0.0%	-
10,000	10,347	8,442	8,442	7,515	8,162	9,299	9,299	11,000	9,000	Electricity for Street Lights	50224	11,000	9,000	-18.2%	(2,000)
\$ 54,250	\$ 54,249	\$ 51,542	\$ 51,141	\$ 48,080	\$ 48,080	\$ 49,570	\$ 49,570	\$ 62,600	\$ 57,800	TOTAL	\$ 56,150	\$ 54,100	-13.6%	\$ (8,500)	
MATERIALS & SUPPLIES - 003															
10,500	10,470	10,750	11,348	10,750	11,151	10,750	11,817	11,500	11,800	Operating Supplies	50403	12,500	11,500	0.0%	-
2,000	2,032	2,000	1,313	500	733	500	680	750	750	Repair & Maintenance Supplies	50404	720	250	-66.7%	(500)
1,500	1,254	1,000	562	1,000	991	1,000	1,353	1,000	1,000	Landscaping Supplies	50405	1,000	1,000	0.0%	-
7,500	7,481	7,500	7,467	6,000	5,754	6,500	5,738	7,000	6,700	Small Tools & Equipment	50415	7,000	7,000	0.0%	-
15,000	14,999	15,500	16,893	20,500	20,882	21,000	21,000	21,000	21,000	Drainage Products	50433	21,000	21,000	0.0%	-
6,000	6,000	7,000	5,046	10,000	6,431	10,000	9,939	10,000	10,000	Sand & Gravel	50434	10,000	10,000	0.0%	-
3,500	3,322	4,000	4,343	4,000	-	4,500	4,388	-	-	Calcium	50435	4,800	4,800	0.0%	4,800
20,000	19,999	20,000	21,925	22,000	20,866	20,500	19,834	21,000	21,000	Traffic Control Supplies	50440	22,500	22,500	7.1%	1,500
\$ 66,000	\$ 65,557	\$ 67,750	\$ 68,896	\$ 74,750	\$ 66,808	\$ 74,750	\$ 74,749	\$ 72,250	\$ 72,250	TOTAL	\$ 79,520	\$ 78,050	8.0%	\$ 5,800	
CAPITAL OUTLAY - 004															
250,000	250,442	258,083	257,008	250,248	258,189	1,250,000	1,250,000	1,250,000	1,250,000	Road Renewal	50501	1,250,000	1,250,000	0.0%	-
-	-	-	-	-	-	12,849	12,849	-	-	Equipment non-vehicular	50505	60,000	60,000	100.0%	60,000
331,738	331,738	525,790	525,790	525,561	525,561	493,409	493,409	403,213	403,213	Due to CNR	50507	356,718	356,718	-11.5%	(46,495)
\$ 581,738	\$ 582,180	\$ 783,873	\$ 782,798	\$ 775,809	\$ 783,750	\$ 1,756,258	\$ 1,756,258	\$ 1,653,213	\$ 1,653,213	TOTAL	\$ 1,666,718	\$ 1,666,718	0.8%	\$ 13,505	
\$1,522,988	\$1,522,985	\$ 1,644,289	\$ 1,639,418	\$1,747,211	\$1,747,209	\$2,738,603	\$2,738,601	\$ 2,703,863	\$ 2,680,063	TOTAL HIGHWAY MAINTENANCE	\$ 2,742,673	\$ 2,739,153	1.3%	\$ 35,290	

PUBLIC WORKS

DEPT # 29

HIGHWAY STORM MAINTENANCE

DESCRIPTION

The Town of Killingly Highway Division Storm Maintenance Account funds the cost of storm response and winter snow removal and ice control during overtime operations. This account covers the cost of salt and sand used for snow and ice control, and the cost of plow blade replacement. This budget line is directly related to the amount of storm events, winter precipitation, temperatures, and the length of storms.

BUDGET VARIANCE DETAIL

The proposed budget remains consistent with prior year funding levels due to actual usage, trends and current winter season storm activity.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		OBJECT OF EXPENDITURE	2024-25		% Change	\$ Change	
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate		Dept.	Manager			
										PERSONNEL - 001					
115,000	115,000	78,315	78,314	108,985	108,984	59,901	59,901	115,000	115,000	Overtime	50190	115,000	115,000	0.0%	
\$ 115,000	\$ 115,000	\$ 78,315	\$ 78,314	\$ 108,985	\$ 108,984	\$ 59,901	\$ 59,901	\$ 115,000	\$ 115,000	TOTAL		\$ 115,000	\$ 115,000	0.0%	\$ -
										CONTRACTUAL SERVICES - 002					
5,000	5,000	612	611	3,958	3,568	6,910	7,700	5,000	5,000	Contractual Services M&E	50210	5,000	5,000	0.0%	-
4,000	4,000	3,210	3,210	4,000	4,390	4,000	3,210	4,000	4,000	Meals	50222	4,000	4,000	0.0%	-
\$ 9,000	\$ 9,000	\$ 3,822	\$ 3,821	\$ 7,958	\$ 7,958	\$ 10,910	\$ 10,910	\$ 9,000	\$ 9,000	TOTAL		\$ 9,000	\$ 9,000	0.0%	\$ -
										MATERIALS & SUPPLIES - 003					
17,000	17,000	18,172	18,172	20,000	20,415	20,000	24,758	20,000	20,000	Operating Supplies	50403	20,000	20,000	0.0%	-
2,500	2,500	3,692	3,692	5,000	10,094	8,000	7,784	8,000	8,000	Sand & Gravel	50434	8,000	8,000	0.0%	-
275,000	275,000	138,200	138,200	217,461	211,952	194,989	190,447	157,000	157,000	Salt & Calcium	50435	232,000	157,000	0.0%	-
\$ 294,500	\$ 294,500	\$ 160,064	\$ 160,064	\$ 242,461	\$ 242,461	\$ 222,989	\$ 222,989	\$ 185,000	\$ 185,000	TOTAL		\$ 260,000	\$ 185,000	0.0%	\$ -
\$ 418,500	\$ 418,500	\$ 242,201	\$ 242,199	\$ 359,404	\$ 359,403	\$ 293,800	\$ 293,800	\$ 309,000	\$ 309,000	TOTAL HIGHWAY STORM MAINTENANCE		\$ 384,000	\$ 309,000	0.0%	\$ -

RECREATION / CULTURAL
RECREATION ADMINISTRATION & PROGRAMS

DEPT # 32

DESCRIPTION

This budget account covers the Department's administrative overhead and office operation as well as the recreation opportunities offered by the Parks & Recreation Department. Our mission is to provide fun, safe, physically rewarding and emotionally satisfying family and individual recreation opportunities and facilities to every member of the Killingly Community at a nominal cost "Just for the FUN of it". We will continue to look and think outside the box to maintain this level of recreation and commitment. We look forward to meeting more members of the community through our various programs and events in the upcoming year.

The Recreation Administration and Programs budget includes four (4) full-time positions. The remaining positions are all part-time or seasonal staff for the various programs.

BUDGET VARIANCE DETAIL

This budget anticipates increases for new programs reflected as costs in seasonal staff and contractual services but are partially offset by increases in program revenues. This budget includes the addition of a position for a Municipal Agent for the Elderly which is a service that is required by State statute. More specifically, this budget includes increases in slots for summer camp, additional programming for summer camp, the senior recreation trips, and programmatic increases for Theater. Overall recreational programs are further offset by additional revenues provided by the collection of a local sales tax from cannabis retailers located within Town. Per State Statutes these revenues are designated to fund cultural and recreational programs.

								2023-24				2023-24				2023-24					
2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24	2023-24			2023-24	2023-24	Dept.	Manager						
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Projected			Budget	Projected	Projected							
468,713	430,279	470,745	348,367	410,905	410,903	472,624	470,767	506,518	507,218	Expenditures/Appropriations		506,518	507,218	559,129	\$ 558,429						
-	-	-	-	-	-	-	-	(145,500)	(146,600)	Revenues- Program		(145,500)	(146,600)	(165,100)	(165,100)						
(124,500)	(62,872)	(130,000)	(65,503)	(130,000)	(126,479)	(136,000)	(146,766)	-	(40,000)	Revenues- Cannabis Local Share		-	(40,000)	(60,000)	(60,000)						
\$344,213	\$367,407	\$340,745	\$282,864	\$280,905	\$284,424	336,624	\$324,001	361,018	- 320,618	Net Tax Impact		361,018	- 320,618	334,029	333,329	-7.7%	(27,689)				
2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24				2023-24		2024-25							
Budget	Actual	Budget	Actual	Approved	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE		Approved	Estimate	Dept.	Manager	% Change	\$ Change				
PERSONNEL - 001																					
81,450	81,395	82,870	82,769	84,710	94,009	84,710	82,306	84,070	84,070	Salary Administrative		84,070	84,070	50120	84,375	84,375	0.4%	305			
70,410	70,471	71,740	71,686	62,810	82,749	84,850	86,694	88,454	88,454	Clerical		88,454	88,454	50130	89,340	89,340	1.0%	886			
-	9,177	11,232	11,161	16,932	-	-	-	-	-	Permanent PT		-	-	50140	-	-	0.0%	-			
142,000	109,112	121,000	48,199	81,800	76,888	118,000	101,721	122,841	122,841	Seasonal Staff		122,841	122,841	50161	155,114	155,114	26.3%	32,273			
91,050	90,928	96,650	72,461	98,800	91,451	101,739	116,123	116,760	114,200	Technical		116,760	114,200	50170	124,350	124,350	6.5%	7,590			
7,500	6,079	8,250	1,800	7,000	6,955	7,000	7,599	8,000	8,000	Overtime		8,000	8,000	50190	9,000	9,000	12.5%	1,000			
\$ 392,410	\$ 367,162	\$ 391,742	\$ 288,075	\$ 352,052	\$ 352,052	\$ 396,299	\$ 394,443	\$ 420,125	\$ 417,565	TOTAL		\$ 420,125	\$ 417,565	\$ 462,179	\$ 462,179	10.0%	\$ 42,054				
CONTRACTUAL SERVICES - 002																					
1,200	13	1,000	837	500	224	400	509	800	800	Printing		800	800	50201	1,500	800	0.0%	-			
8,000	6,221	8,000	3,873	7,750	7,462	7,750	7,611	8,000	9,000	Advertising		8,000	9,000	50202	9,000	9,000	12.5%	1,000			
4,600	3,158	4,600	189	4,600	3,861	5,000	5,343	5,500	5,500	Postage & Delivery		5,500	5,500	50203	5,500	5,500	0.0%	-			
4,500	2,673	4,500	3,799	4,250	3,483	4,250	4,329	4,250	4,250	Professional Development & Affiliation		4,250	4,250	50204	4,250	4,250	0.0%	-			
150	140	150	29	100	54	50	32	50	50	Transportation		50	50	50205	50	50	0.0%	-			
350	248	350	234	200	104	250	133	250	250	Knowledge & Reference Materials		250	250	50206	250	250	0.0%	-			
29,000	30,332	33,000	35,238	18,255	19,820	32,879	32,389	42,740	44,000	Contractual Services - Support		42,740	44,000	50208	49,400	49,400	15.6%	6,660			
2,200	898	1,850	835	1,100	2,054	1,800	2,746	2,000	2,700	Contractual Services - Office		2,000	2,700	50209	2,500	2,500	25.0%	500			
2,500	2,682	3,500	2,293	2,750	2,442	2,750	2,036	2,750	2,750	Telephone		2,750	2,750	50228	2,750	2,750	0.0%	-			
\$ 52,500	\$ 46,364	\$ 56,950	\$ 47,327	\$ 39,505	\$ 39,504	\$ 55,129	\$ 55,128	\$ 66,340	\$ 69,300	TOTAL		\$ 66,340	\$ 69,300	\$ 75,200	\$ 74,500	12.3%	\$ 8,160				
MATERIALS & SUPPLIES - 003																					
3,250	2,358	2,500	1,440	2,295	2,228	2,400	2,904	2,500	2,800	Office Supplies		2,500	2,800	50401	3,000	3,000	20.0%	500			
11,500	8,438	11,000	7,239	10,000	10,686	12,243	11,953	9,500	9,500	Operating Supplies		9,500	9,500	50403	10,000	10,000	5.3%	500			
6,000	2,904	5,500	1,233	4,000	3,380	3,500	3,286	5,000	5,000	Athletic Supplies/Games		5,000	5,000	50409	5,000	5,000	0.0%	-			
\$ 20,750	\$ 13,700	\$ 19,000	\$ 9,912	\$ 16,295	\$ 16,294	\$ 18,143	\$ 18,143	\$ 17,000	\$ 17,300	TOTAL		\$ 17,000	\$ 17,300	\$ 18,000	\$ 18,000	-0.8%	\$ 1,000				
CAPITAL OUTLAY - 004																					
3,053	3,053	3,053	3,053	3,053	3,053	3,053	3,053	3,053	3,053	Due to CNR		3,053	3,053	50507	3,750	3,750	22.8%	697			
\$ 3,053	\$ 3,053	\$ 3,053	\$ 3,053	\$ 3,053	\$ 3,053	\$ 3,053	\$ 3,053	\$ 3,053	\$ 3,053	TOTAL		\$ 3,053	\$ 3,053	\$ 3,750	\$ 3,750	22.8%	\$ 697				
\$ 468,713	\$ 430,279	\$ 470,745	\$ 348,367	\$ 410,905	\$ 410,903	\$ 472,624	\$ 470,767	\$ 506,518	\$ 507,218	TOTAL RECREATION ADMIN & PROGRAMS		\$ 506,518	\$ 507,218	\$ 559,129	\$ 558,429	10.2%	\$ 51,911				

RECREATION/CULTURAL

DEPT # 33

PARKS AND GROUNDS

DESCRIPTION

This account covers the cost of maintaining the grounds of Town parks, the grounds around public buildings, downtown parking lot areas and the River Trail. Primary responsibilities are turf and athletic field maintenance, game preparation, care of trails, etc.

The Parks and Grounds budget includes three (3) full-time positions. The remaining position is a seasonal part time staff.

BUDGET VARIANCE DETAIL

The proposed budget includes contractual wage increases in personnel and the change of one seasonal position to a full time position. Overtime is also increased based on actual needs and historical trends. The increase in rental equipment and facilities is due to a rise in costs for portalets at Owen Bell Park, and Westfield Ave. Increases in landscaping supplies is based on increases in price and overall historical trends in use. The increase to Due to CNR was due to the increase of depreciation related to the purchase of new equipment in the prior year and the reallocation of vehicles among departments.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		OBJECT OF EXPENDITURE		2024-25		% Change	\$ Change
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate			Dept.	Manager		
										PERSONNEL - 001					
115,500	115,337	117,530	117,556	120,150	120,118	123,520	123,524	126,155	126,155	Full Time Labor	50150	180,348	180,348	43.0%	54,193
28,600	25,543	14,497	14,497	35,528	35,528	53,001	52,727	44,000	44,000	Seasonal Labor	50161	44,000	22,000	-50.0%	(22,000)
17,000	10,999	11,292	11,266	16,126	16,158	16,400	16,669	14,000	14,000	Overtime	50190	15,200	15,200	8.6%	1,200
\$ 161,100	\$ 151,879	\$ 143,319	\$ 143,319	\$ 171,804	\$ 171,804	\$ 192,921	\$ 192,920	\$ 184,155	\$ 184,155	TOTAL		\$ 239,548	\$ 217,548	18.1%	\$ 33,393
										CONTRACTUAL SERVICES - 002					
11,250	9,788	10,750	13,242	11,000	10,596	11,000	10,854	11,000	11,000	Contractual Services - Support	50208	13,000	13,000	18.2%	2,000
8,000	8,152	8,250	7,880	8,250	10,042	8,000	8,425	8,000	8,750	Contractual Services - M&E	50210	8,750	8,750	9.4%	750
6,200	6,170	7,000	5,138	6,360	6,223	8,550	8,551	7,500	8,500	Rental Equipment & Facilities	50219	8,500	8,500	13.3%	1,000
200	-	200	-	100	-	50	-	50	50	Meals	50222	50	50	0.0%	-
1,800	944	1,800	1,113	1,800	1,089	1,350	1,300	1,350	1,350	Clothing	50223	2,025	2,025	50.0%	675
22,000	18,503	12,417	11,903	14,778	14,777	17,869	17,870	15,000	15,000	Electricity	50224	15,000	15,000	0.0%	-
1,000	470	1,000	1,227	1,000	961	1,000	665	1,000	850	Heating Fuel - Propane	50225	850	850	-15.0%	(150)
470	463	525	509	575	509	575	509	575	509	Sewer Charges	50226	535	535	-7.0%	(40)
3,700	2,426	3,700	2,391	3,000	2,665	3,563	3,782	2,800	2,800	Water Charges	50227	3,000	2,800	0.0%	-
\$ 54,620	\$ 46,916	\$ 45,642	\$ 43,402	\$ 46,863	\$ 46,862	\$ 51,957	\$ 51,956	\$ 47,275	\$ 48,809	TOTAL		\$ 51,710	\$ 51,510	9.0%	\$ 4,235
										MATERIALS & SUPPLIES - 003					
5,000	4,774	5,000	2,667	4,500	5,167	4,000	3,110	5,000	5,000	Operating Supplies	50403	5,000	5,000	0.0%	-
7,500	6,377	7,500	15,434	7,000	8,648	7,000	7,317	7,000	6,000	Repair & Maintenance Supplies	50404	7,000	7,000	0.0%	-
14,000	14,537	16,500	13,965	15,000	15,415	14,500	14,526	13,500	14,500	Landscaping Supplies	50405	15,000	15,000	11.1%	1,500
5,500	4,095	4,097	1,399	4,923	2,052	3,700	1,933	3,700	3,500	Repair Parts	50410	3,700	3,700	0.0%	-
3,000	927	3,000	2,700	2,500	2,632	2,186	1,747	2,500	2,500	Small Tools & Equipment	50415	2,500	2,500	0.0%	-
7,200	5,637	7,200	7,200	6,700	7,109	7,500	10,253	7,500	7,500	Motor Fuel	50420	7,500	7,500	0.0%	-
700	238	500	431	400	-	-	-	-	-	Tires	50425	-	-	0.0%	-
\$ 42,900	\$ 36,586	\$ 43,797	\$ 43,796	\$ 41,023	\$ 41,023	\$ 38,886	\$ 38,886	\$ 39,200	\$ 39,000	TOTAL		\$ 40,700	\$ 40,700	3.8%	\$ 1,500
										CAPITAL OUTLAY - 004					
17,713	17,713	43,610	43,610	31,813	31,813	34,313	34,313	34,313	34,313	Due to CNR	50507	39,213	39,213	14.3%	4,900
\$ 17,713	\$ 17,713	\$ 43,610	\$ 43,610	\$ 31,813	\$ 31,813	\$ 34,313	\$ 34,313	\$ 34,313	\$ 34,313	TOTAL		\$ 39,213	\$ 39,213	14.3%	\$ 4,900
\$276,333	\$253,095	\$276,368	\$274,128	\$291,503	\$291,502	\$ 318,077	\$318,075	\$ 304,943	\$ 306,277	TOTAL PARKS & GROUNDS		\$ 371,171	\$ 348,971	14.4%	\$ 44,028

RECREATION/CULTURAL

DEPT # 34

PUBLIC LIBRARY

DESCRIPTION

The Town of Killingly supports a full-service public library that is currently open to the public 49.5 hours per week, six days a week, including three evenings and Saturday. In addition to traditional library services and programs, there are sixteen (16) computers available to the public for Internet access and word processing. There are two (2) AWE Computers that feature Early Literacy, After School Edge and Robogarden Coding. Patrons may use home computers to access library holdings, place requests for materials, download audio books and eBooks, access their own library accounts and renew materials. Also available from home is the Connecticut State Library data base “iCONN” which provides 24 databases accessible with a Connecticut library card.

The proposed Public Library budget includes six (6) full-time and nine (9) part-time positions.

BUDGET VARIANCE DETAIL

Personnel costs for regular part-time staff include contractual wage requirements based on market adjustments and the effect of minimum wage increases that went into effect in January 2024.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		OBJECT OF EXPENDITURE	2024-25		% Change	\$ Change
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate		Dept.	Manager		
75,030	75,005	76,370	76,276	78,075	78,037	78,075	80,023	81,723	81,723	PERSONNEL - 001				
195,307	197,884	252,957	232,323	278,144	251,125	195,541	219,163	178,070	177,541	Salary Administrative	50120	82,020	82,020	0.4%
16,961	15,449	11,611	12,844	11,603	11,691	12,055	11,992	12,330	12,045	Regular Part-Time	50140	207,590	207,590	16.6%
125,600	119,856	81,609	83,065	83,469	83,889	149,341	123,834	185,291	186,075	Seasonal	50161	12,665	12,665	2.7%
										Technical Full-Time	50170	186,800	186,800	0.8%
\$ 412,898	\$ 408,195	\$ 422,547	\$ 404,509	\$ 451,291	\$ 424,742	\$ 435,012	\$ 435,012	\$ 457,414	\$ 457,384	TOTAL	\$ 489,075	\$ 489,075	6.9%	\$ 31,661
										CONTRACTUAL SERVICES - 002				
400	329	400	55	350	256	250	12	200	150	Printing	50201	150	150	-25.0%
400	165	400	152	250	215	200	316	300	325	Postage & Delivery	50203	350	350	16.7%
1,800	1,774	3,000	2,090	3,000	2,416	2,750	3,164	2,700	2,000	Professional Development & Affiliation	50204	2,500	2,500	-7.4%
200	-	200	-	100	-	50	-	50	0	Transportation	50205	50	50	0.0%
10,000	9,986	10,000	9,991	10,000	10,011	10,000	9,045	10,000	10,000	Knowledge & Reference Materials	50206	13,000	10,000	0.0%
22,000	17,723	14,000	19,597	10,000	6,525	33,181	33,181	34,000	31,500	Contractual Services - Support	50208	34,000	34,000	0.0%
2,500	1,806	2,700	1,156	2,500	1,389	2,000	1,958	2,000	2,000	Contractual Services - Office	50209	2,100	2,000	0.0%
7,000	4,384	7,000	8,066	11,000	12,344	17,449	17,450	10,000	7,500	Contractual Services - M&E	50210	10,000	10,000	0.0%
45,000	45,323	47,000	46,143	46,000	46,101	46,345	46,998	46,000	48,000	Data Processing	50218	48,000	48,000	4.3%
5,000	4,591	4,500	4,502	5,000	5,000	5,000	5,041	5,000	5,000	Audio Visual	50220	9,000	5,000	0.0%
31,000	26,335	30,000	22,396	30,000	23,850	28,219	28,219	24,000	24,000	Electricity	50224	24,000	24,000	0.0%
9,500	9,761	9,500	10,301	9,500	12,823	14,701	14,701	9,500	10,000	Heating Fuel-Natural Gas	50225	9,500	9,500	0.0%
650	583	660	572	660	509	600	510	600	510	Sewer Charge	50226	535	535	-10.8%
3,700	3,807	3,700	3,646	4,000	3,920	3,900	4,135	4,100	4,120	Water Charges	50227	4,200	4,200	2.4%
2,700	2,730	2,800	2,795	2,800	2,987	3,200	3,114	3,200	1,050	Telephone	50228	1,200	1,200	-62.5%
\$ 141,850	\$ 129,298	\$ 135,860	\$ 131,462	\$ 135,160	\$ 128,346	\$ 167,845	\$ 167,844	\$ 151,650	\$ 146,155	TOTAL	\$ 158,585	\$ 151,485	-0.1%	\$ (165)
										MATERIALS & SUPPLIES - 003				
5,000	3,642	5,000	4,682	5,000	5,229	4,800	4,769	5,000	4,800	Office Supplies	50402	5,000	4,800	-4.0%
750	2,910	4,000	4,761	3,000	2,497	2,500	2,377	2,400	2,400	Cleaning Supplies	50403	2,500	2,500	4.2%
-	144	500	204	500	537	300	339	300	300	Operating Supplies	50404	300	300	0.0%
3,000	3,847	3,500	3,213	3,500	3,673	3,688	3,933	3,500	3,500	Repair & Maintenance Supplies	50410	3,500	3,500	0.0%
2,000	1,481	1,500	1,435	2,000	2,005	1,500	1,369	2,000	2,000	Arts & Crafts	50420	2,000	2,000	0.0%
\$ 10,750	\$ 12,023	\$ 14,500	\$ 14,295	\$ 14,000	\$ 13,941	\$ 12,788	\$ 12,787	\$ 13,200	\$ 13,000	TOTAL	\$ 13,300	\$ 13,100	-0.8%	\$ (100)
										CAPITAL OUTLAY - 004				
2,301	2,301	3,901	3,901	3,901	3,901	3,901	3,901	3,901	3,901	Due to CNR	50507	3,901	3,901	0.0%
\$ 2,301	\$ 2,301	\$ 3,901	\$ 3,901	\$ 3,901	\$ 3,901	\$ 3,901	\$ 3,901	\$ 3,901	\$ 3,901	TOTAL	\$ 3,901	\$ 3,901	0.0%	\$ -
\$ 567,799	\$ 551,817	\$ 576,808	\$ 554,167	\$ 604,352	\$ 570,930	\$ 619,546	\$ 619,544	\$ 626,165	\$ 620,440	TOTAL PUBLIC LIBRARY	\$ 664,861	\$ 657,561	5.0%	\$ 31,396

RECREATION/CULTURAL
CIVIC AND CULTURAL EVENT SUBSIDIES

DEPT # 35

DESCRIPTION
This account provides Town subsidies for organizations providing community service, special functions and cemetery decorations.

BUDGET VARIANCE DETAIL
As consistent with prior year funding, this budget reflects the continued expected use of the Cemetery Trust to fund Care of Graves.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		OBJECT OF EXPENDITURE	2024-25				
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate		Dept.	Manager	% Change	\$ Change	
										CONTRACTUAL SERVICES - 002					
700	700	700	700	700	700	700	700	700	700	Veterans Day	50268	700	700	0.0%	-
2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2800	2800	Memorial Day	50269	2,800	2,800	0.0%	-
-	-	-	-	-	-	-	-			Care of Graves	50270	-	-	0.0%	-
\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	TOTAL		\$ 3,500	\$ 3,500	0.0%	\$ -
\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	TOTAL CIVIC AND CULTURAL EVENT SUBSIDIES		\$ 3,500	\$ 3,500	0.0%	\$ -

RECREATION/CULTURAL

DEPT #36

COMMUNITY CENTER

DESCRIPTION

This budget accounts for the custodial coverage of the Community Center and the facility operating costs for such things as heating fuel and service contracts for elevators, etc.

The proposed budget includes one (1) part-time staff.

BUDGET VARIANCE DETAIL

Decreases in Labor are refelective of shared custodial duties between the Library and the Community Center which has provided for a slight reduction in hours at this facility due to efficiencies gained among shared duties. Reductions in utilities are based on overall usage and trends.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		OBJECT OF EXPENDITURE	2024-25				
Budget	Actual	Budget	Actual	Approved	Actual	Budget	Actual	Approved	Estimate		Dept.	Manager	% Change	\$ Change	
										PERSONNEL - 001					
17,500	16,373	17,500	16,681	17,567	17,567	18,800	18,800	18,200	15,605	Labor	50150	15,800	15,800	-13.2%	(2,400)
\$ 17,500	\$ 16,373	\$ 17,500	\$ 16,681	\$ 17,567	\$ 17,567	\$ 18,800	\$ 18,800	\$ 18,200	\$ 15,605	TOTAL		\$ 15,800	\$ 15,800	-13.2%	\$ (2,400)
										CONTRACTUAL SERVICES - 002					
-	765	50,000	18,183	-	887	-	932	-	-	Contractual Services Support	50208	-	-	0.0%	-
18,000	14,435	18,000	15,613	16,750	17,078	17,154	18,856	18,000	14,000	Contractual Services M&E	50210	18,000	18,000	0.0%	-
25,000	15,394	25,000	16,963	25,000	19,894	23,619	23,619	19,000	19,000	Electricity	50224	19,000	19,000	0.0%	-
30,000	29,264	30,000	29,268	30,000	33,588	38,937	38,937	35,000	30,000	Heating Fuel - Natural Gas	50225	30,000	30,000	-14.3%	(5,000)
1,000	696	800	1,066	1,200	1,947	2,000	509	560	509	Sewer Charges	50226	535	535	-4.5%	(25)
4,000	4,639	6,000	5,315	6,000	5,082	5,600	4,456	5,600	5,000	Water Charges	50227	5,600	5,000	-10.7%	(600)
\$ 78,000	\$ 65,194	\$ 129,800	\$ 86,409	\$ 78,950	\$ 78,476	\$ 87,310	\$ 87,309	\$ 78,160	\$ 68,509	TOTAL		\$ 73,135	\$ 72,535	-7.2%	\$ (5,625)
										MATERIALS & SUPPLIES - 003					
2,250	2,184	2,250	2,398	2,183	1,791	1,850	2,200	2,000	2,000	Cleaning Supplies	50402	2,000	2,000	0.0%	-
2,750	2,339	2,500	1,776	2,500	911	2,800	2,850	2,800	2,000	Operating Supplies	50403	2,800	2,800	0.0%	-
4,000	3,526	3,500	2,762	3,500	2,562	2,157	1,759	2,500	2,000	Repair & Maintenance Supplies	40404	2,500	2,500	0.0%	-
-	-	250	-	150	145	150	148	150	150	Small Tools & Equipment	50415	150	150	0.0%	-
\$ 9,000	\$ 8,049	\$ 8,500	\$ 6,936	\$ 8,333	\$ 5,409	\$ 6,957	\$ 6,957	\$ 7,450	\$ 6,150	TOTAL		\$ 7,450	\$ 7,450	0.0%	\$ -
\$ 104,500	\$ 89,616	\$ 155,800	\$ 110,026	\$ 104,850	\$ 101,452	\$ 113,067	\$ 113,066	\$ 103,810	\$ 90,264	TOTAL COMMUNITY CENTER		\$ 96,385	\$ 95,785	-7.7%	\$ (8,025)

RECREATION/CULTURAL

DEPT # 39

OTHER TOWN BUILDINGS

DESCRIPTION

This account provides the funds to maintain the Bugbee Building, which the Killingly Historical Society operates as its Killingly Heritage Center.

BUDGET VARIANCE DETAIL

The proposed budget is consistent with prior year funding levels.

2019-20		2019-20		2020-21		2020-21		2021-22		2021-22		2022-23		2022-23		2023-24		2023-24		2024-25		2024-25		2024-25							
Budget		Actual		Budget		Actual		Budget		Actual		Budget		Actual		Approved		Estimate		OBJECT OF EXPENDITURE		Dept.		Manager		% Change		\$ Change			
																				CONTRACTUAL SERVICES - 002											
500		1,928		1,000		2,684		1,000		2,147		2,100		2,373		2,100		2,400		Contractual Services Support		50208		2,500		2,500		19.0%		400	
5,000		2,618		2,500		2,142		2,500		3,508		2,500		1,381		2,500		2,500		Contractual Services M&E		50210		2,500		2,500		0.0%		-	
5,200		5,639		5,800		4,217		5,800		5,139		5,800		5,992		5,800		6,300		Electricity		20224		5,800		5,800		0.0%		-	
3,700		2,994		3,500		3,244		3,500		3,593		3,500		4,177		3,500		3,000		Heating Fuel - Natural Gas		50225		3,500		3,500		0.0%		-	
480		463		535		509		535		509		535		509		535		509		Sewer Charges		50226		535		535		0.0%		-	
200		167		200		173		200		183		200		483		200		800		Water Charges		50227		500		500		150.0%		300	
\$ 15,080		\$ 13,810		\$ 13,535		\$ 12,970		\$ 13,535		\$ 15,079		\$ 14,635		\$ 14,915		\$ 14,635		\$ 15,509		TOTAL		\$ 15,335		\$ 15,335		4.8%		\$ 700			
																				MATERIALS & SUPPLIES - 003											
750		670		1,000		540		1,000		554		700		195		700		1,500		Repair & Maintenance Supplies		50404		700		700		0.0%		-	
\$ 750		\$ 670		\$ 1,000		\$ 540		\$ 1,000		\$ 554		\$ 700		\$ 195		\$ 700		\$ 1,500		TOTAL		\$ 700		\$ 700		0.0%		\$ -			
\$ 15,830		\$ 14,480		\$ 14,535		\$ 13,510		\$ 14,535		\$ 15,633		\$ 15,335		\$ 15,110		\$ 15,335		\$ 17,009		TOTAL OTHER TOWN BUILDINGS		\$ 16,035		\$ 16,035		4.6%		\$ 700			

PUBLIC HEALTH, SAFETY, & COMMUNITY DEVELOPMENT
BUILDING SAFETY AND INSPECTIONS

DEPT # 41

DESCRIPTION

This budgetary account supports the Building Safety and Inspections Office which has the responsibility of ensuring the safety of persons and property through the establishment and maintenance of effective building and fire code enforcement programs. The Building Official and Fire Marshal have the responsibility and are an essential element of the overall Building Safety and Housing Code programs. Associated benefits that result from the duties performed by this office include: the reduction in the occurrence of fires, loss of life and injury, and the reduction of insurance rates.

The Building Safety and Inspections budget includes four (4) full time positions and two (2) part-time positions.

BUDGET VARIANCE DETAIL

Personnel costs have increased due to contractual obligations. Slight increase in printing based on increases in costs and usage, however, these costs have been offset by decreases in knowledge and reference materials and professional development. Knowledge and reference materials have decreased as the new code changes adopted by the State are not anticipated until 2025 and specific training classes budgeted for in the prior year in professional development have been completed. CNR has decreased due to a shift in the vehicle allocation ampng the fleet. There is an offsetting increase in the Highway Supervision

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-2024		OBJECT OF EXPENDITURE	2024-25		% Change	\$ Change
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate		Dept.	Manager		
										PERSONNEL - 001				
42,775	42,775	43,575	40,529	43,000	42,989	44,090	44,086	44,980	44,980	Clerical	50130	45,475	45,475	1.1% 495
217,385	217,385	252,600	242,995	261,870	260,261	290,720	290,457	303,293	302,443	Technical	50170	310,460	310,460	2.4% 7,167
1,000	1,000	1,000	616	1,000	2,150	1,300	1,244	2,500	2,500	Overtime	50190	2,500	2,500	0.0% -
\$ 261,160	\$ 261,160	\$ 297,175	\$ 284,139	\$ 305,870	\$ 305,400	\$ 336,110	\$ 335,787	\$ 350,773	\$ 349,923	TOTAL	\$ 358,435	\$ 358,435	2.2%	\$ 8,512
										CONTRACTUAL SERVICES - 002				
800	800	1,000	862	1,000	920	800	1,500	800	1,267	Printing	50201	1,524	1,100	37.5% 300
550	550	550	590	550	325	550	453	550	420	Postage & Delivery	50203	450	450	-18.2% (100)
2,500	2,500	3,000	666	2,500	1971	2,000	1,484	2,400	1,900	Professional Development & Affiliation	50204	2,000	2,000	-16.7% (400)
1,200	1,200	1,200	1,428	1,350	1838	3,000	2,877	1,800	900	Knowledge & Reference Materials	50206	1,200	1,200	-33.3% (600)
500	500	500	978	500	0	1,200	405	1,200	700	Professional Services	50215	1,200	1,200	0.0% -
800	800	800	693	800	675	625	159	625	700	Clothing	50223	625	625	0.0% -
\$ 6,350	\$ 6,350	\$ 7,050	\$ 5,217	\$ 6,700	\$ 5,729	\$ 8,175	\$ 6,878	\$ 7,375	\$ 5,887	TOTAL	\$ 6,999	\$ 6,575	-10.8%	\$ (800)
										MATERIALS & SUPPLIES - 003				
1,300	1,300	1,300	1,322	1,000	371	800	808	700	720	Office Supplies	50401	700	700	0.0% -
650	650	650	322	650	1,112	650	655	650	630	Operating Supplies	50403	650	650	0.0% -
\$ 1,950	\$ 1,950	\$ 1,950	\$ 1,644	\$ 1,650	\$ 1,483	\$ 1,450	\$ 1,463	\$ 1,350	\$ 1,350	TOTAL	\$ 1,350	\$ 1,350	0.0%	\$ -
										CAPITAL OUTLAY - 004				
3,200	3,200	7,289	5,576	-	-	-	-	-	-	Equipment non-vehicular	50505	-	-	0.0% -
10,724	10,724	22,871	22,871	22,871	22,871	22,871	22,871	22,871	22,871	Due to CNR	50507	12,599	12,599	-44.9% (10,272)
\$ 13,924	\$ 13,924	\$ 30,160	\$ 28,447	\$ 22,871	\$ 22,871	\$ 22,871	\$ 22,871	\$ 22,871	\$ 22,871	TOTAL	\$ 12,599	\$ 12,599	-44.9%	\$ (10,272)
										TOTAL BUILDING SAFETY AND INSPECTIONS				
\$ 283,384	\$ 283,384	\$ 336,335	\$ 319,447	\$ 337,091	\$ 335,483	\$ 368,606	\$ 366,999	\$ 382,369	\$ 380,031		\$ 379,383	\$ 378,959	-0.9%	\$ (3,410)

PUBLIC HEALTH, SAFETY, & COMMUNITY DEVELOPMENT
ANIMAL CONTROL

DEPT # 42

DESCRIPTION

This account provides funding for the operation of the Animal Control Program which deals with enforcement of State laws regarding animals, especially dogs, and efforts to protect animals from abuse and neglect.

The Northeast Connecticut Council of Governments (NECCOG) provides animal control services on a regional basis. The regional approach provides budgetary savings with more coverage.

BUDGET VARIANCE DETAIL

The is increase in this budget is based on NECCOG's proposed per capita fee and is due to the increased cost of veterinary care and feed.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		OBJECT OF EXPENDITURE		2024-25		% Change	\$ Change
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate			Dept.	Manager		
										CONTRACTUAL SERVICES - 002					
54,092	54,092	54,454	54,454	54,609	54,609	58,535	58,535	66,533	66,533	Professional Services	50215	71,348	71,348	7.2%	4,815
\$ 54,092	\$ 54,092	\$ 54,454	\$ 54,454	\$ 54,609	\$ 54,609	\$ 58,535	\$ 58,535	\$ 66,533	\$ 66,533	TOTAL		\$ 71,348	\$ 71,348	7.2%	\$ 4,815
										MATERIALS & SUPPLIES - 003					
60	57	60	57	60	57	60	57	60	60	Operating Supplies	50403	60	60	0.0%	-
\$ 60	\$ 57	\$ 60	\$ 57	\$ 60	\$ 57	\$ 60	\$ 57	\$ 60	\$ 60	TOTAL		\$ 60	\$ 60	0.0%	\$ -
\$ 54,152	\$ 54,149	\$ 54,514	\$ 54,511	\$ 54,669	\$ 54,666	\$ 58,595	\$ 58,592	\$ 66,593	\$ 66,593	TOTAL ANIMAL CONTROL		\$ 71,408	\$ 71,408	7.2%	\$ 4,815

PUBLIC HEALTH, SAFETY, & COMMUNITY DEVELOPMENT
LAW ENFORCEMENT

DEPT # 43

DESCRIPTION

This budget account covers Town police officers and the Town's contracts with the Connecticut State Police for Resident State Troopers. The Resident Troopers' Office is responsible for enforcing State laws and Town ordinances, supervising the Town Constabulary and advising the Town Manager on an as-needed basis. The Office coordinates all law enforcement efforts in Town and consolidates law enforcement information. The hybrid officer/ Trooper staff provides all law enforcement related services, such as motor vehicle enforcement, criminal investigations, as well as specialized patrols in problem areas and community policing involving bike and foot patrols where needed.

The proposed law enforcement budget includes nine (9) full time Constables which includes a School Resource Officer (SRO), one (1) full time position for a Police Administrator one (1) Resident State Troopers and a part time clerical position. Also included in this budget are five (5) Armed Security Officers (ASO) who provide security at each of the districts schools. The costs of the SRO and ASO positions are reimbursed by the Board of Education.

BUDGET VARIANCE DETAIL

The proposed budget includes the addition of one Constable and a full staffing level of five ASO's.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24				2024-25			
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE		Dept.	Manager	% Change	\$ Change
-	-	-	-	-	-	-	48,969	61,010	61,010	PERSONNEL - 001					
288,000	288,000	430,875	340,948	428,210	428,210	580,000	535,283	718,000	637,800	Salary Administrative	50120	62,780	62,870	3.0%	1,860
-	-	-	-	-	-	-	27,840	236,250	168,000	Constabulary	50180	772,365	772,365	7.6%	54,365
30,000	29,999	82,500	28,000	45,140	45,140	70,000	74,157	72,500	72,500	Armed Security Officers	50185	276,790	276,790	17.2%	40,540
16,500	16,500	16,500	-	13,635	13,635	36,250	-	20,500	17,168	Overtime	50190	80,000	80,000	10.3%	7,500
										Clerical	50130	23,275	23,275	13.5%	2,775
\$ 334,500	\$ 334,499	\$ 529,875	\$ 368,948	\$ 486,985	\$ 486,985	\$ 686,250	\$ 686,249	\$ 1,108,260	\$ 956,478	TOTAL		\$ 1,215,210	\$ 1,215,300	9.7%	\$ 107,040
										CONTRACTUAL SERVICES - 002					
-	-	100	-	300	-	150	40	650	500	Printing	50201	650	650	0.0%	-
-	91	150	149	150	125	200	111	200	200	Postage & Delivery	50203	300	300	50.0%	100
15,000	11,955	15,000	4,878	5,348	5,348	5,522	5,698	18,275	18,275	Professional Development/Training	50204	19,000	18,275	0.0%	-
-	-	3,400	1,803	7,000	384,933	6,000	7,936	8,700	25,000	Contractual Services - Constabulary	50212	27,500	27,500	216.1%	18,800
686,610	686,610	469,818	383,024	383,704	4,380	317,514	317,513	191,216	191,216	Contractual Services - Resident Troopers	50208	196,952	196,252	2.6%	5,036
4,500	8,669	14,000	9,513	5,565	5,393	5,328	3,527	14,000	12,000	Clothing	50223	14,000	14,000	0.0%	-
5,500	4,285	5,500	6,772	6,500	8,388	10,000	9,889	16,950	16,950	Telephone	50228	16,950	13,500	-20.4%	(3,450)
\$ 711,610	\$ 711,610	\$ 507,968	\$ 406,140	\$ 408,567	\$ 408,567	\$ 344,714	\$ 344,714	\$ 249,991	\$ 264,141	TOTAL		\$ 275,352	\$ 270,477	8.2%	\$ 20,486
										MATERIALS & SUPPLIES - 003					
3,000	3,178	17,400	12,555	17,400	12,771	34,806	38,125	19,900	19,900	Operating Supplies	50403	20,400	20,400	2.5%	500
5,000	2,007	5,000	2,082	1,900	-	-	-	-	-	Vehicle Maintenance/Constabulary	50407	-	-	0.0%	-
5,000	7,814	5,500	8,701	8,000	14,528	24,000	20,680	30,000	19,000	Motor Fuel	50420	35,000	23,000	-23.3%	(7,000)
\$ 13,000	\$ 12,999	\$ 27,900	\$ 23,338	\$ 27,300	\$ 27,299	\$ 58,806	\$ 58,805	\$ 49,900	\$ 38,900	TOTAL		\$ 55,400	\$ 43,400	-13.0%	\$ (6,500)
										CAPITAL OUTLAY - 004					
14,500	14,500	14,000	-	-	-	-	-	-	-	Equipment - Vehicular (includes veh equip)	50504	-	-	0.0%	-
11,000	11,000	30,744	30,744	46,544	46,544	72,144	72,144	95,144	95,144	Due to CNR	50507	96,944	96,944	1.9%	1,800
\$ 25,500	\$ 25,500	\$ 44,744	\$ 30,744	\$ 46,544	\$ 46,544	\$ 72,144	\$ 72,144	\$ 95,144	\$ 95,144	TOTAL		\$ 96,944	\$ 96,944	1.9%	\$ 1,800
\$ 1,084,610	\$ 1,084,609	\$ 1,110,487	\$ 829,170	\$ 969,396	\$ 969,395	\$ 1,161,914	\$ 1,161,912	\$ 1,503,295	\$ 1,354,663	TOTAL LAW ENFORCEMENT		\$ 1,642,906	\$ 1,626,121	8.2%	\$ 122,826
						84,000	118,775	531,232	296,444	Funding provided by Board of Education budget for SRO and ASO Program		487,980	487,980	-8.1%	\$ (43,252)
						\$ 1,077,914	\$ 1,043,137	\$972,063	\$1,058,219	Net Budget Impact		\$1,154,926	\$1,138,141	17.1%	\$166,078

PUBLIC SAFETY

LAW ENFORCEMENT ADMINISTRATION BUILDING

DEPT #44

DESCRIPTION

This budget accounts for the custodial coverage of the Law Enforcement Adminstration Building and the facility operating costs for such things as heating fuel and service contracts, etc.

The proposed budget includes one (1) part-time staff.

BUDGET VARIANCE DETAIL

This is the first full year of operations for this facility for which the building will be occupied. The increase in contractual services- machinery and equipment (M&E) is related to costs for waste disposal and management of the building's HVAC system.

2021-22	2021-22	2022-23	2022-23	2023-24		OBJECT OF EXPENDITURE		2024-25		% Change	\$ Change
Budget	Actual	Approved	Actual	Approved	Estimate			Dept.	Manager		
						PERSONNEL - 001					
-	-	-	-	9,100	500	Labor	50150	9,100	9,100	100.0%	-
\$ -	\$ -	\$ -	\$ -	\$ 9,100	\$ 500	TOTAL		\$ 9,100	\$ 9,100	100.0%	\$ -
						CONTRACTUAL SERVICES - 002					
-	-	-	-	1,500	-	Contractual Services Support	50208	1,500	1,500	100.0%	-
-	-	-	-	-	-	Contractual Services M&E	50210	2,250	2,250	100.0%	2,250
-	-	-	-	7,500	2,500	Electricity	50224	7,500	7,500	100.0%	-
-	-	-	-	4,000	1,700	Heating Fuel - Natural Gas	50225	4,000	4,000	100.0%	-
-	-	-	-	350	-	Sewer Charges	50226	535	535	100.0%	185
\$ -	\$ -	\$ -	\$ -	\$ 13,350	\$ 4,200	TOTAL		\$ 15,785	\$ 15,785	100.0%	\$ 2,435
						MATERIALS & SUPPLIES - 003					
-	-	-	-	1,000	200	Cleaning Supplies	50402	1,000	1,000	100.0%	-
-	-	-	-	-	-	Operating Supplies	50403	-	-	100.0%	-
-	-	-	-	1,250	500	Repair & Maintenance Supplies	40404	1,250	1,250	100.0%	-
\$ -	\$ -	\$ -	\$ -	\$ 2,250	\$ 700	TOTAL		\$ 2,250	\$ 2,250	100.0%	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 24,700	\$ 5,400	TOTAL LAW ENFORCEMENT ADMIN BLDG		\$ 27,135	\$ 27,135	100.0%	\$ 2,435

PUBLIC HEALTH, SAFETY, & COMMUNITY DEVELOPMENT
COMMUNITY DEVELOPMENT

DEPT # 51

DESCRIPTION

The Community Development Office is responsible for the development and administration of grant-funded projects, primarily serving the low and moderate income residents in Town. The Office coordinates its activities with other town departments, the Permanent Building Commission and the residents of Killingly. The Director continues to staff the Permanent Building Commission. It is anticipated that, in time, grant proceeds could fund the majority of the cost of the Community Development Director’s position.

The Community Development budget includes one (1) full time position and one part time position.

BUDGET VARIANCE DETAIL

Overall decreases in contractual services are based on actual usage and trends. A potion of contractual costs, as well as a portion of personnel costs, are partially offset by Community Development Fee revenues which are paid by the area Towns whom have engaged with the Community Development office for the grant administration services.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		OBJECT OF EXPENDITURE	2024-25				
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate		Dept.	Manager	% Change	\$ Change	
										PERSONNEL - 001					
73,730	73,720	75,130	75,103	76,155	75,103	78,360	78,524	80,320	80,320	Salary Administrative	50120	80,610	80,610	0.4%	290
90,975	73,684	68,110	68,084	66,700	68,084	46,700	-	23,250	23,250	Project Coordinator	50170	23,250	23,250	0.0%	-
-	-	-	-	-	-	-	-	-	-	Technical	50170	-	-	0.0%	-
\$ 164,705	\$ 147,404	\$ 143,240	\$ 143,186	\$ 142,855	\$ 143,186	\$ 125,060	\$ 78,524	\$ 103,570	\$ 103,570	TOTAL		\$ 103,860	\$ 103,860	0.3%	\$ 290
										CONTRACTUAL SERVICES - 002					
750	811	850	545	850	545	750	544	700	700	Printing	50201	550	550	-21.4%	(150)
1,500	837	1,500	198	1,500	198	900	184	750	1,500	Advertising	50202	750	750	0.0%	(150)
700	621	700	351	700	351	600	316	600	500	Postage & Delivery	50203	400	400	-33.3%	(200)
5,000	1,163	5,000	605	3,000	605	1,300	611	1,200	985	Professional Development & Affiliation	50204	1,000	1,000	-16.7%	(300)
1,000	806	1,000	1,284	1,250	1,284	750	-	500	500	Transportation	50205	400	400	-20.0%	(350)
14,500	14,772	2,500	1,249	2,000	1,249	2,000	14,250	23,350	23,350	Contractual Services - Support	50208	17,100	17,100	-26.8%	(6,250)
\$ 23,450	\$ 19,011	\$ 11,550	\$ 4,231	\$ 9,300	\$ 4,231	\$ 6,300	\$ 15,905	\$ 27,100	\$ 27,535	TOTAL		\$ 20,200	\$ 20,200	-25.5%	\$ (6,900)
										MATERIALS & SUPPLIES - 003					
1,150	438	650	585	650	585	500	195	650	630	Office Supplies	50401	650	650	0.0%	-
\$ 1,150	\$ 438	\$ 650	\$ 585	\$ 650	\$ 585	\$ 500	\$ 195	\$ 650	\$ 630	TOTAL		\$ 650	\$ 650	0.0%	\$ -
\$ 189,305	\$ 166,853	\$ 155,440	\$ 148,002	\$ 152,805	\$ 148,002	\$ 131,860	\$ 94,624	\$ 131,320	\$ 131,735	TOTAL COMMUNITY DEVELOPMENT		\$ 124,710	\$ 124,710	-5.0%	\$ (6,610)

PUBLIC HEALTH, SAFETY, & COMMUNITY DEVELOPMENT
HUMAN SERVICE SUBSIDIES

DEPT # 52

DESCRIPTION

This account provides the Town’s contribution toward a portion of the operating costs of various social, health, safety and other agencies offering services to Town residents. To address needs which transcend municipal boundaries, most of these services are provided on a regional basis in the interest of economy and efficiency. Contributions to these agencies are based on a variety of formulae such as per capita or statistical measurement of the service received by an individual Town. For the Adult Education Program, the Town serves as the recipient of State grant money, which is passed through to the Regional Community and Adult Education Program. There is a corresponding recognition of the grant in the Revenue section of the budget.

BUDGET VARIANCE DETAIL

Most human service subsidy requests are the result of a population-based formula employed by the respective agencies. KB Ambulance has submitted an increased cost to provide services. NDDH's budget reflects a per capita increase of \$0.80. QVEC's increase is based on a formula which includes call volume, population and equalized grant list. Adult Education is the amount received by State grant. The services for the Paramedic intercept as provided by NECCOG are budgeted based on an estimated usage by the Town but included an average increase of \$50 per transport. UCFS Healthcare was a new request for funding to support subsidized Health services provided to Killingly residents.

2019-20	2019-20	2020-21	2020-21	2021-2022	2021-22	2022-23	2022-23	2023-24		OBJECT OF EXPENDITURE	2024-25				
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate		Dept.	Manager	% Change	\$ Change	
										CONTRACTUAL SERVICES - 002					
-	-	-	-	2,000	2,000	2,000	2,000	2,000	2,000	Eastern CT Conservation District	50262	2,000	2,000	0.0%	-
-	-	2,500	2,500	3,000	1,425	3,000	3,000	5,000	5,000	Killingly Business Association	50266	5,000	5,000	0.0%	-
12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	Day Kimball Homecare	50273	12,000	12,000	0.0%	-
12,159	12,159	12,159	12,159	12,159	12,159	12,781	12,781	12,781	12,781	United Services	50274	12,781	12,781	0.0%	-
20,000	20,000	69,000	69,000	69,000	69,000	110,000	110,000	150,000	150,000	Ambulance Service	50275	210,000	210,000	40.0%	60,000
23,000	23,000	29,500	29,500	29,500	29,500	29,500	29,500	35,000	35,000	Senior Citizens Center	50276	35,000	35,000	0.0%	-
10,962	10,962	13,871	13,871	13,871	13,871	14,797	14,797	14,797	14,797	Quinebaug Youth Services	50277	15,780	15,780	6.6%	983
90,153	90,153	99,401	99,401	121,352	121,352	133,035	133,035	150,808	150,808	District Department of Health (NDDH)	50278	165,000	165,000	9.4%	14,192
5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	Women's Center of Northeastern Connecticut	50279	5,700	5,700	0.0%	-
44,646	44,646	43,872	43,871	45,800	45,799	53,462	53,462	59,842	59,842	911 Emergency Dispatch	50280	61,941	61,841	3.3%	1,999
30,051	30,051	30,252	30,252	30,338	30,338	31,042	31,042	31,049	31,049	Transit District	50281	31,215	31,215	0.5%	166
104,002	109,445	102,239	106,613	106,734	112,090	109,923	109,923	117,982	124,835	Adult Education	50282	124,835	124,835	5.8%	6,853
34,100	34,100	34,100	34,100	34,100	34,100	37,510	37,510	41,261	41,261	Elderly Nutrition Program- Thames Council	50283	45,387	45,387	10.0%	4,126
1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	Northeast Placement Services	50285	1,500	1,500	0.0%	-
76,000	56,682	87,875	62,370	70,000	72,039	75,881	75,881	75,000	105,224	Paramedic Intercept Service	50292	126,350	126,350	68.5%	51,350
6,000	6,000	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	ACCESS Agency	50296	6,500	6,500	0.0%	-
1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	Veteran's Service	50299	2,500	2,500	66.7%	1,000
2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	Senior Resources/Agency on Aging	50302	2,400	2,400	0.0%	-
-	-	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	The Arc	50315	1,500	1,500	0.0%	-
-	-	-	-	-	-	500	500	500	500	The Last Green Valley	50316	500	500	0.0%	-
-	-	-	-	-	-	-	-	-	-	UCFS Healthcare	50317	42,885	42,885	100.0%	42,885
\$ 474,173	\$ 460,298	\$ 555,869	\$ 534,737	\$ 568,954	\$ 574,773	\$ 644,531	\$ 644,531	\$ 727,120	\$ 764,197	TOTAL	\$ 910,774	\$ 910,674	41.3%	\$ 183,554	
\$ 474,173	\$ 460,298	\$ 555,869	\$ 534,737	\$ 568,954	\$ 574,773	\$ 644,531	\$ 644,531	\$ 727,120	\$ 764,197	TOTAL HUMAN SERVICE SUBSIDIES	\$ 910,774	\$ 910,674	41.3%	\$ 183,554	

MISCELLANEOUS

DEPT # 61

EMPLOYEE BENEFITS

DESCRIPTION
This account funds fringe benefits provided to town employees. A comprehensive and competitive benefit package is maintained in order to attract and retain qualified workers. Included in the benefit package are health and life insurance and a partial tuition reimbursement program for work-related courses. The pension program appropriation is a combination of the actuarially-determined contribution toward the Town's defined-benefit retirement program and payments on behalf of employees to a defined contribution retirement program offered through Mission Square Retirement (formerly ICMA).

BUDGET VARIANCE DETAIL
Proposed increase in health insurance is based on an increase in expected enrollment due to the proposed full time parks and position included in this budget cycle. Increases in employer taxes is consistent with overall contractual wage increases as well as the addition of the new position. The Pension program represents those costs required based on the actuarily required contribution for the Town Pension Plan as well as the employer portion of the matching contributions made to the defined contribution program.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24			2024-25								
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE		Dept.	Manager	% Change	\$ Change				
										CONTRACTUAL SERVICES - 002									
1,029,000	929,508	967,106	975,989	975,000	962,199	1,017,185	1,015,753	1,187,997	*	1,187,997	*	Health Insurance	50230	1,200,000	*	1,200,000	*	1.0%	12,003
344,500	321,554	345,175	316,449	351,642	367,190	389,645	384,390	419,270	*	419,270	*	Employer Payroll Taxes	50231	425,000	*	425,000	*	1.4%	5,730
13,000	12,093	12,600	12,133	12,500	12,404	12,500	13,857	15,600	*	15,600	*	Life Insurance	50232	15,600	*	15,600	*	0.0%	-
18,000	11,256	18,000	564	15,000	-	15,000	-	15,000		2,500		Unemployment Compensation	50233	15,000		15,000		0.0%	-
171,850	197,369	218,864	214,940	225,941	238,525	246,260	257,565	279,940	*	287,440	*	Pension Program	50234	310,000	*	310,000	*	10.7%	30,060
6,500	4,352	6,000	6,711	6,000	5,726	6,000	6,944	6,000		6,200		Employment Programs	50235	6,500		6,500		8.3%	500
10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000		10,000		Other Post Employment Benefits	50240	10,000		10,000		0.0%	-
\$ 1,592,850	\$ 1,486,132	\$ 1,577,745	\$ 1,536,785	\$ 1,596,083	\$ 1,596,044	\$ 1,696,590	\$ 1,688,509	\$ 1,933,807	\$ 1,929,007	TOTAL		\$ 1,982,100	\$ 1,982,100	2.5%	\$ 48,293				
\$ 1,592,850	\$ 1,486,132	\$ 1,577,745	\$ 1,536,785	\$ 1,596,083	\$ 1,596,044	\$ 1,696,590	\$ 1,688,509	\$ 1,933,807	\$ 1,929,007	TOTAL EMPLOYEE BENEFITS		\$ 1,982,100	\$ 1,982,100	2.5%	\$ 48,293				

* Amounts offset by BOE revenue reflected in Law Enforcement budget

MISCELLANEOUS

INSURANCE

DEPT # 62

DESCRIPTION

This account funds property and liability insurance coverage for both the Town and Board of Education. Coverage is provided for building, property, liability, automotive, boiler, machinery, public official's liability, employee blanket bonds and bonding for certain employees. The Workers' Compensation appropriation covers only the Town's portion of the premium. To counter the increase in premiums, the Town utilizes higher deductibles on all of its insurance lines. A Self-Insured Fund has been established (see Page F-6) to cover losses below the deductibles.

BUDGET VARIANCE DETAIL

Costs for property/liability insurance includes a 3% plus exposure increase in Property/Liability insurance with our main carrier (CIRMA). Based on exposure, the Town's workers' compensation insurance decreased approximately 2.5%.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		OBJECT OF EXPENDITURE	2024-25		% Change	\$ Change	
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate		Dept.	Manager			
										CONTRACTUAL SERVICES - 002					
510,000	471,331	510,000	471,723	491,000	488,514	512,000	511,303	512,000	524,940	Property/Liability	50236	540,750	540,750	5.6%	28,750
205,000	183,088	205,000	177,499	185,000	182,791	190,000	181,096	190,000	176,270	Workers' Compensation	50237	185,000	185,000	-2.6%	(5,000)
10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	Self-Insured Losses	50239	10,000	10,000	0.0%	-
\$ 725,000	\$ 664,419	\$ 725,000	\$ 659,222	\$ 686,000	\$ 681,305	\$ 712,000	\$ 702,399	\$ 712,000	\$ 711,210	TOTAL		\$ 735,750	\$ 735,750	3.3%	\$ 23,750
\$ 725,000	\$ 664,419	\$ 725,000	\$ 659,222	\$ 686,000	\$ 681,305	\$ 712,000	\$ 702,399	\$ 712,000	\$ 711,210	TOTAL INSURANCE		\$ 735,750	\$ 735,750	3.3%	\$ 23,750

MISCELLANEOUS

DEPT # 63

SPECIAL RESERVES & PROGRAMS

DESCRIPTION

Funds in this account provide for the reservation of funds for several purposes. General Contingency exists to provide funds for unanticipated levels of expense. In addition, the "Contingent" line has traditionally contained funding for yet-to-be determined wage adjustments. The Council approves all transfers from the Contingent Account.

BUDGET VARIANCE DETAIL

The Proposed budget for Contingency and Reserve programs remain consistent with the prior year.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24		OBJECT OF EXPENDITURE	2024-25				
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate		Dept.	Manager	% Change	\$ Change	
											CONTRACTUAL SERVICES - 002				
198,765	170,812	216,270	91,445	175,571	127,152	127,213	124,166	206,170	206,170	Contingent	50241	250,000	250,000	21.3%	43,830
20,000	20,000	20,000	20,000	20,000	20,000	40,000	40,000	40,000	40,000	Reserve for Revaluation	50286	40,000	40,000	0.0%	-
25,000	25,000	98,558	98,558	50,000	50,000	50,000	50,000	50,000	50,000	Reserve for Information Technology	50293	50,000	50,000	0.0%	-
5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	Reserve for Maintenance of Dams	50304	5,000	5,000	0.0%	-
-	-	265,981	265,981	142,488	142,488	87,730	87,730	-	-	Reserve for Constabulary	50306	-	-	0.0%	-
5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	Reserve for Bridge Maintenance	50308	5,000	5,000	0.0%	-
-	-	129,199	129,199	-	-	90,200	90,200	-	-	Reserve for Winter Maintenance	50309	-	-	0.0%	-
-	-	-	-	-	-	-	-	10,000	10,000	Reserve for Forest Management	50310	10,000	10,000	0.0%	-
5,000	5,000	5,000	5,000	20,000	20,000	20,000	20,000	40,000	40,000	Reserve for Negotiation of PILOT	50305	40,000	40,000	0.0%	-
17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	Reserve for Demo & Relocation	50295	17,000	17,000	0.0%	-
\$ 275,765	\$ 247,812	\$ 762,008	\$ 637,183	\$ 435,059	\$ 386,640	\$ 442,143	\$ 439,096	373,170	373,170	TOTAL	\$ 417,000	\$ 417,000	11.7%	\$ 43,830	
\$ 275,765	\$ 247,812	\$ 762,008	\$ 637,183	\$ 435,059	\$ 386,640	\$ 442,143	\$ 439,096	\$ 373,170	\$ 373,170	TOTAL SPECIAL RESERVES & PROGRAMS	\$ 417,000	\$ 417,000	11.7%	\$ 43,830	

MISCELLANEOUS

DEPT # 64

DEBT SERVICE

DESCRIPTION

This account provides for the payment and interest on the town's long and short-term debt obligations. These debt obligations are used in the development and maintenance of the Town's facilities and capital infrastructure.

BUDGET VARIANCE DETAIL

Increases in debt service are due to the issuance of bonds in the Spring of 2024 for the current KMS School and Westfield Avenue renovation projects.

2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2023-24	2023-24			2024-25			
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE		Dept.	Manager	% Change	\$ Change
										CAPITAL OUTLAY - 004					
65,000	62,398	35,000	(11,413)	35,000	3,160	70,000	70,000	85,000	85,000	Debt Issuance Costs	50601	85,000	85,000	0.0%	-
34,575	34,575	34,575	-	-	-	-	-	-	-	Principal - Sewer Extension 2001	50628	-	-	0.0%	-
34,230	34,229	32,674	-	-	-	-	-	-	-	Interest - Sewer Extension 2001	50629	-	-	0.0%	-
-	-	-	-	-	-	-	-	270,000	270,000	Principal-GO Bonds 06/07	50634	270,000	270,000	0.0%	-
48,600	48,600	48,600	48,600	48,600	48,600	48,600	48,600	48,600	48,600	Interest - GO Bonds 06/07	50636	36,450	36,450	-25.0%	(12,150)
240,000	240,000	240,000	220,000	195,000	195,000	220,000	220,000	10,000	10,000	Principal - '07 Refunding Bond	50637	-	-	-100.0%	(10,000)
45,460	45,460	33,460	33,460	33,460	22,460	11,460	11,460	460	460	Interest - '07 Refunding Bond	50638	-	-	-100.0%	(460)
325,000	325,000	-	-	-	-	-	-	-	-	Principal - 2010 Bonds	50644			#DIV/0!	-
11,375	11,375	-	-	-	-	-	-	-	-	Interest - 2010 Bonds	50645			#DIV/0!	-
175,000	175,000	175,000	175,000	-	-	-	-	-	-	Principal - 2011 Bonds	50646	-	-	0.0%	-
12,688	12,688	5,688	5,688	-	-	-	-	-	-	Interest - 2011 Bonds	50647	-	-	0.0%	-
120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	Principal - 2012 Bonds	50649	120,000	120,000	0.0%	-
43,350	43,350	40,950	40,950	38,550	38,550	35,850	35,850	32,850	32,850	Interest - 2012 Bonds	50650	29,549	29,549	-10.0%	(3,301)
105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	Principal - 2013 Bonds	50651	105,000	105,000	0.0%	-
37,800	37,800	35,700	35,700	33,600	33,600	31,500	31,500	29,400	29,400	Interest - 2013 Bonds	50652	27,038	27,038	-8.0%	(2,362)
143,590	143,590	143,590	-	-	-	-	-	-	-	Principal - Sewer Replacement USDA	50654	-	-	0.0%	-
164,365	164,364	159,339	-	-	-	-	-	-	-	Interest - Sewer Replacement USDA	50655	-	-	0.0%	-
52,898	52,898	52,898	52,898	52,898	52,898	52,898	52,898	52,898	52,898	Principal - Sewer Replacement USDA	50657	52,898	52,898	0.0%	-
50,914	50,914	48,005	49,459	46,550	48,004	46,550	46,550	45,095	45,095	Interest - Sewer Replacement USDA	50658	43,641	43,641	-3.2%	(1,454)
540,000	540,000	530,000	530,000	525,000	525,000	520,000	520,000	255,000	255,000	Principal - 07 & 08 Refunded Portion	50662	255,000	255,000	0.0%	-
114,100	114,100	97,900	97,900	82,000	82,000	61,000	61,000	40,200	40,200	Interest - 07 & 08 Refunded Portion	50659	30,000	30,000	-25.4%	(10,200)
120,000	120,000	120,000	120,000	115,000	115,000	115,000	115,000	115,000	115,000	Principal - Taxable 2016 Bonds	50660	115,000	115,000	0.0%	-
60,035	60,035	57,995	57,995	55,775	55,775	53,303	53,303	50,428	50,428	Interest - Taxable 2016 Bonds	50661	47,553	47,553	-5.7%	(2,875)
100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	Principal - Non Taxable 2016 Bonds	50663	100,000	100,000	0.0%	-
51,000	51,000	49,000	49,000	46,000	46,000	42,000	42,000	38,000	38,000	Interest - Non Taxable 2016 Bonds	50664	35,000	35,000	-7.9%	(3,000)
-	-	30,000	30,000	25,000	25,000	25,000	25,000	25,000	25,000	Principal - Refunded 09,10,11 Bonds GP	50670	25,000	25,000	0.0%	-
7,963	7,963	7,963	7,963	7,063	7,063	6,063	6,063	5,063	5,063	Interest - Refunded 09,10,11 Bonds GP	50665	4,313	4,313	-14.8%	(750)
165,000	165,000	470,000	470,000	620,000	620,000	645,000	645,000	645,000	645,000	Principal - Refunded 09,10,11 Bonds School	50666	640,000	640,000	-0.8%	(5,000)
197,263	197,262	193,963	193,963	179,863	179,863	155,063	155,063	129,263	129,263	Interest - Refunded 09,10,11 Bonds School	50667	114,225	114,225	-11.6%	(15,038)
180,694	180,694	178,032	178,032	175,369	175,369	172,808	172,707	170,045	170,045	CWF - 2.567M Rogers	50668	167,384	167,384	-1.6%	(2,661)
-	-	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	Principal - 2020 Bonds	50670	240,000	240,000	0.0%	-
100,000	-	181,350	181,350	169,350	169,350	157,350	157,350	145,350	145,350	Interest - 2020 Bonds	50671	133,350	133,350	-8.3%	(12,000)
163,000	-	173,000	105,577	113,577	113,577	111,910	111,910	110,242	110,242	CWF - Sewer Facility Design Upgrade	50672	108,576	108,576	-1.5%	(1,666)
-	-	-	-	1,707,188	2,004,052	1,087,857	1,087,676	1,071,827	1,071,827	CWF - Sewer Facility Upgrade	50673	1,055,978	1,055,978	-1.5%	(15,849)
-	-	-	295,000	170,000	170,000	170,000	170,000	170,000	170,000	Principal - Refunded 2001, 2013 USDA Bonds	50674	170,000	170,000	0.0%	-
-	-	-	32,966	155,350	155,350	148,550	148,550	141,750	141,750	Interest - Refunded 2001, 2013 USDA Bonds	50675	134,950	134,950	-4.8%	(6,800)
-	-	-	-	-	-	-	-	350,000	350,000	Principal - 2023 Bonds	50676	350,000	350,000	0.0%	-
-	-	-	-	-	-	-	-	349,028	349,028	Interest - 2023 Bonds	50677	283,500	283,500	-18.8%	(65,528)
-	-	-	-	-	-	-	-	-	-	Principal - 2024 Bonds	50678	500,000	500,000	100.0%	500,000
-	-	-	-	-	-	-	-	-	-	Interest - 2024 Bonds	50679	473,681	473,681	100.0%	473,681
\$ 3,508,900	\$ 3,243,295	\$ 3,739,682	\$ 3,565,087	\$ 5,195,193	\$ 5,450,671	\$ 4,552,762	\$ 4,552,478	4,950,499	\$ 4,950,499	TOTAL		\$ 5,753,086	\$ 5,753,086	16.2%	\$ 802,587
\$ 3,508,900	\$ 3,243,295	\$ 3,739,682	\$ 3,565,087	\$ 5,195,193	\$ 5,450,671	\$ 4,552,762	\$ 4,552,478	\$ 4,950,499	\$ 4,950,499	TOTAL DEBT SERVICE		\$ 5,753,086	\$ 5,753,086	16.2%	\$ 802,587

MISCELLANEOUS

CIP PROGRAM

CAPITAL BUDGET

DESCRIPTION

The Capital Budget is a listing of all recommended Capital Projects proposed for the next fiscal year. By definition, a Capital Project is a project that helps maintain or improve a Town asset, often called infrastructure. To be included in the Capital Budget, a project must meet ONE of the following requirements (criteria):

- It is a new construction, expansion, renovation, or replacement project for an existing facility or facilities. The project must have a total cost of at least \$10,000 over the life of the project. Project costs can include the cost of land, engineering, architectural planning, and contract services needed to complete the project.
- It is a purchase of major equipment (assets) costing \$50,000 or more with a useful life of at least 10 years.
- It is a major maintenance or rehabilitation project for existing facilities with a cost of \$10,000 or more and an economic life of at least 10 years.

The Capital Outlay amount listed in the Town's expenditures and in the Capital Budget is the Town's General Fund Contribution for that fiscal year. The itemized list of funding sources, when approved on adoption of the General Government Budget, authorizes the acceptance of the non-general government contribution funds. The list of projects is matched to funding sources in the Capital Improvement Program. When any non-general fund contribution funding is approved, the project funds as contained in the Capital Budget are appropriated.

APPROVED BUDGET DETAIL

Below is a summary of financing for FY24-25.

EXPENDITURE CATEGORY	FY 24-25	FUNDING LEGEND	FY 24-25
Road Construction	\$3,527,625	Unimproved Town Aid6	\$50,000
Highway	\$380,000	Improved Town Aid6	\$307,625
Bridges	\$0	LOCIP3	\$185,000
Public Buildings	\$185,000	Bond Funds2	\$621,300
Parks & Recreation	\$155,000	Grants Funds4	\$155,000
Economic & Community Development	\$0	General Fund1	\$3,550,000
Planning & Development	\$0	Sewer Fund210	\$970,000
Schools	\$2,071,000	State Education Grants5	\$1,449,700
Water Pollution Control Authority	\$970,000	Reallocation of Capital Funds7	\$0
	\$7,288,625		\$7,288,625

TOWN OF KILLINGLY CAPITAL IMPROVEMENT PROGRAM 2025

				FUNDING SOURCE								FUNDING SOURCE			
GENERAL GOVERNMENT PROJECTS								BOARD OF EDUCATION PROJECTS							
<u>ROAD CONSTRUCTION</u>															
Road Renewal - Unimproved Roads		50,000	100%	(6)					Killingly Westfield Ave Facility		-	30%	(2)	70%	(5)
Road Renewal		3,477,625	93%	(1)	7%	(6)			Killingly Memorial School		-	30%	(2)	70%	(5)
									Killingly Central School		175,000	30%	(2)	70%	(5)
									Killingly Intermediate School		1,500,000	30%	(2)	70%	(5)
									Killingly High School		346,000	30%	(2)	70%	(5)
									Goodyear Early Childhood Learning Center		50,000	30%	(2)	70%	(5)
									Board of Education Projects		2,071,000				
<u>HIGHWAYS</u>								<u>FUNDING SOURCE</u>							
Storm Drainage Improvements		20,000	100%	(6)					Bond Funds		2	621,300			
Guide Rail Replacement		50,000	100%	(6)					State Education Grants		5	1,449,700			
Sidewalks		10,000	100%	(6)					Board of Education Revenue		2,071,000				
Downtown Area - Drainage Improvements		300,000	100%	(1)											
<u>PUBLIC BUILDINGS</u>															
Town Hall Building Improvements		150,000	100%	(3)											
Salt Storage Facility		35,000	100%	(3)											
<u>PARKS AND RECREATION</u>															
Westfield Ave Athletic Courts		155,000	100%	(4)					WATER POLLUTION CONTROL AUTHORITY PROJECTS						
									Plant Capital Projects/Equipment		210	870,000	100%	(210)	
									Sewer Line Replacement		210	100,000	100%	(210)	
									Water Pollution Control Authority Projects		970,000				
<u>FUNDING SOURCE</u>								<u>FUNDING SOURCE</u>							
General Fund Contribution		1	3,550,000							Sewer Fund		210	970,000		
Bond Funds		2	-							Water Pollution Control Authority Revenue		970,000			
LOCIP		3	185,000												
Grants Funds		4	155,000												
State Aid - Unimproved Road (TAR)		6	50,000												
State Aid - Improved Road (TAR)		6	307,625												
Reallocated Capital Funds		7	-												
Capital Reserve		8	-												
General Government Revenue		4,247,625													

TOWN OF KILLINGLY CAPITAL BUDGET

ROAD CONSTRUCTION

Funding Summary							
	Funding Source	FY 2024 - 2025					Total
		FY25	FY26	FY27	FY28	FY29	
Road Renewal - Unimproved Roads	(6)	50,000	50,000	50,000	50,000	50,000	250,000
Road Renewal	(1) & (6)	3,477,625	227,625	227,625	227,625	227,625	4,388,125
Maple Street and Upper Maple Street Phase III-IX	(4)	-	-	2,100,000	1,300,000	2,100,000	5,500,000
Dyer Street	(4)	-	1,100,000	-	-	-	1,100,000
Louisa Viens Drive	(4)	-	-	-	1,000,000	1,000,000	2,000,000
Total		3,527,625	1,377,625	2,377,625	2,577,625	3,377,625	13,238,125

Project Comments

- * Road Renewal Unimproved Roads - The purpose of the Unimproved Roads program is to pave unimproved (dirt) roads, which either cause severe maintenance problems or are experiencing increased traffic due to development.
- Road Renewal - The Road Renewal Program provides for an on-going pavement resurfacing schedule for the Town's 128 miles of paved roads. This program helps the Town avoid costly reconstruction due to deferred maintenance. In recent years, the Town has been very committed to this program, which is funded through a variety of sources.
- * Town aid funds will be used for resurfacing various streets that are in need. The Engineering Department and the Highway Department have implemented a road evaluation project that established a road resurfacing/rebuilding program.
- Maple Street & Upper Maple Street Phase III - IX - The section of Maple and Upper Maple Street that connects Rt 6 and Rt 101 is heavily traveled and in need of upgrades.
- * This project is intended to be implemented over a period of several years and would include pavement restoration and pedestrian improvements. Sources of funding are anticipated to be LOTCIP (Local Transportation Capital Improvement Program) or BUILD (Better Utilizing Investments to Leverage Developments).
- * Dyer Street - This project would include payment restoration and pedestrian improvements that would include ADA improvements and sidewalk connections to Water and Franklin Streets. The anticipated source of funding is the Community Connectivity Grant Program.
- Louisa Viens Drive - This road is in the industrial park and connects to Lake Road with Alexander Parkway. As a result of the heavier traffic for this roadway the road is in
- * need of complete rebuilding. The catch basins have been replaced in this section. However, the roadway has not been addressed. Further evaluation of road base needed.

Funding Schedule

Funding Sources	FY25	FY26	FY27	FY28	FY29	TOTAL
General Fund Contribution (1)	3,250,000	-	-	-	-	3,250,000
State Aid - Unimproved Roads (TAR) (6)	50,000	50,000	50,000	50,000	50,000	250,000
State Aid - Improved Roads (TAR) (6)	227,625	227,625	227,625	227,625	227,625	1,138,125
Grant Funds (4)	-	1,100,000	2,100,000	2,300,000	3,100,000	8,600,000
TOTAL	3,527,625	1,377,625	2,377,625	2,577,625	3,377,625	13,238,125

TOWN OF KILLINGLY CAPITAL BUDGET

HIGHWAYS

Funding Summary

	Funding Source	FY 2024 - 2025					Total
		FY25	FY26	FY27	FY28	FY29	
Storm Drainage Improvements	(6)	20,000	20,000	20,000	20,000	20,000	100,000
Guide Rail Replacement	(6)	50,000	50,000	50,000	50,000	50,000	250,000
Sidewalks	(6)	10,000	10,000	10,000	10,000	10,000	50,000
Downtown Area - Drainage Improvements	(1)	300,000	100,000	150,000	-	-	550,000
Route 12 Sidewalk Connection	(4)	-	-	750,000	-	-	750,000
Industrial Park Sidewalks	(4)	-	-	1,400,000	-	-	1,400,000
Total		380,000	180,000	2,380,000	80,000	80,000	3,100,000

Project Comments

- * Storm Drainage Improvements - The Storm Drainage Improvement Program was started in 1991. It is designed to address miscellaneous spot drainage problems throughout the Town. Funding is applied on an as-needed basis.
- * Guide Rail Replacement - The Guide Rail Replacement program allows for the replacement of seriously deteriorated guide rail with metal beam type guide rail and at selected locations where conditions dictate, new guide rail.
- * Sidewalks - The purpose of the Sidewalk program is to provide an ongoing improvement and maintenance schedule for sidewalks in the Town.
- * Downtown Area - Drainage Study Improvements -The downtown area drains through a series of very old stone box culverts. The Town performed a Phase I and Phase II study to evaluate the condition and capacity of the existing drainage system and provide recommendations for improvements. The study began at its outlet to the Five Mile River on Water Street to the municipal parking on School Street and continued to Reynolds Street. This funding will begin to address necessary improvements identified in the drainage study. In 2025 the culvert that bisects the Brickyard would be replaced.
- * Route 12 Sidewalk Connection - Lower Route 12 near the Big Y Plaza and the WPCA facility is being evaluated by the State of Connecticut Department of Transportation for a signaled crosswalk. Sidewalks would be constructed to connect the existing sidewalks near Big Y to the River Trail walk.
- * Industrial Park Sidewalks - This project will improve sidewalk access at the Industrial Park to implement recommendations outlined in a feasibility study performed under a Connectivity Grant. The project would install sidewalks through the Industrial Park and focus on connection to Route 12. Connections to Upper Maple Street need additional evaluation.

Funding Schedule

<u>Funding Sources</u>	FY25	FY26	FY27	FY28	FY29	TOTAL
General Fund Contribution (1)	300,000	100,000	150,000	-	-	550,000
State Aid - Improved Roads (TAR) (6)	80,000	80,000	80,000	80,000	80,000	400,000
Grant Funds (4)	-	-	2,150,000	-	-	2,150,000
TOTAL	380,000	180,000	2,380,000	80,000	80,000	3,100,000

TOWN OF KILLINGLY CAPITAL BUDGET

BRIDGES

Funding Summary

	Funding Source	FY 2024 - 2025					Total
		FY25	FY26	FY27	FY28	FY29	
Cotton Bridge Road Bridge	(2) & (4)	-	-	-	-	12,500,000	12,500,000
Peeptoad Stone Arch Bridge	(2) & (4)	-	-	-	-	1,600,000	1,600,000
Wright Road Bridge	(2) & (4)	-	2,000,000	-	-	-	2,000,000
North Road	(2) & (4)	-	2,350,000	-	-	-	2,350,000
North Street Bridge	(2) & (4)	-	-	5,000,000	-	-	5,000,000
Total		-	4,350,000	5,000,000	-	14,100,000	23,450,000

Project Comments

- Cotton Bridge Road Bridge - This bridge crosses the Quinebaug River connecting the Towns of Killingly and Pomfret. The Connecticut Department of Transportation (CDOT) has identified areas of concern with the bridge. The replacement of this bridge will require an inter-municipal agreement. Therefore, planning work should begin early. Addressing some of the areas identified in the CDOT inspection report may prolong the life of the bridge and reduce overall costs. Funding is expected to be awarded from the Federal Infrastructure Investment and Jobs Act (IIJA) Grants.
- * Peeptoad Road Stone Arch Bridge - This is a historical Stone Double Arch Bridge on Peeptoad Road in Dayville. The Bridge was built in or about 1850. This bridge was rated as poor in the inspection performed by CDOT in 2012. Funding is expected to be awarded from the Federal IIJA Grants.
- * Wright Road Bridge - This project will address the areas CDOT has identified as areas of concern with the bridge. Funding is expected to include design and rebuild of the bridge through an award from the Federal IIJA Grants.
- * North Road Bridge - This project will address the areas CDOT has identified as areas of concern with the bridge. Funding is expected to include design and rebuild of the bridge through an award from the Federal IIJA Grants.
- * North Street Bridge - The decking structure dates to the 1970's while the stone abutments are much older. CDOT has documented several deficiencies mostly relating to the stone abutments. Repairs have been made in advance of a larger grant funded project in future years.

Funding Schedule

<u>Funding Sources</u>	FY25	FY26	FY27	FY28	FY29	TOTAL
Bond Funds (2)	-	870,000	2,500,000	-	7,050,000	10,420,000
Grant Funds (4)	-	3,480,000	2,500,000	-	7,050,000	13,030,000
TOTAL	-	4,350,000	5,000,000	-	14,100,000	23,450,000

TOWN OF KILLINGLY CAPITAL BUDGET

PUBLIC BUILDINGS

Funding Summary		FY 2024 - 2025					
	Funding Source	FY25	FY26	FY27	FY28	FY29	Total
Town Hall 3rd & 4th Floor Renovation/Expansion	(2)	-	-	-	1,000,000	3,000,000	4,000,000
Police Training Facility	(1)	-	25,000	-	-	-	25,000
Town Hall Building Improvements	(3)	150,000	150,000	-	-	-	300,000
Vehicle Wash Bay at Highway Garage	(1)	-	-	2,000,000	-	-	2,000,000
Salt Storage Facility	(3)	35,000	-	-	-	-	35,000
Parks and Recreation Storage Facility - Westfield Avenue	(4)	-	1,000,000	-	-	-	1,000,000
Library Parking Lot	(1)	-	-	-	-	150,000	150,000
Totals		185,000	1,175,000	2,000,000	1,000,000	3,150,000	7,510,000

- Project Comments
- Town 3rd & 4th Floor Renovation/Expansion - The space on the 3rd and 4th floors of the Town Hall would provide much needed office space for several departments. This project would include the design, renovation and reconfiguration of office space to allow for a more functional layout among Town Hall departments as well as improvements to the elevator. The elevator portion of the project would replace the existing elevator and extend service to the 3rd and 4th floors of the Town Hall. The existing elevator was installed in the mid-1980's and requires modifications to meet current code and ADA compliance.
 - Police Training Facility - An area is needed for the Constables to conduct required training exercises. Space at Brickhouse Road is being explored as a potential location for this facility. The project would include the cost of materials to install the required safety barriers.
 - Town Hall Building Improvements - This project would include brick repointing to the exterior of the building as well as make improvements to various second floor office spaces in need of renovations.
 - Vehicle Wash Bay at Highway Garage - The installation of a vehicle wash bay at the Public Works garage would serve the Town and Board of Education vehicle fleet. The project would include a water reclamation system to conserve and reuse water services.
 - Salt Storage Facility - The roof at the Salt Storage Facility is nearing the end of its useful life. This project would include the installation of a new roof.
 - Parks and Recreation Storage Facility - Westfield Avenue- This project includes the construction of a storage building to provide a place to store related equipment to maintain the facility.
 - Library Parking Lot- The parking lot at the Library is nearing the end of its useful life. This project would include renovation and improvements to the existing parking lot.

Funding Schedule						
Funding Sources	FY25	FY26	FY27	FY28	FY29	TOTAL
General Fund Contribution (1)	-	25,000	2,000,000	-	150,000	2,175,000
Bonds (2)	-	-	-	1,000,000	3,000,000	4,000,000
LOCIP (3)	185,000	150,000	-	-	-	335,000
Grants Funds (4)	-	1,000,000	-	-	-	1,000,000
TOTAL	185,000	1,175,000	2,000,000	1,000,000	3,150,000	7,510,000

TOWN OF KILLINGLY CAPITAL BUDGET

PARKS AND RECREATION

Funding Summary

	Funding Source	FY 2024 - 2025					Total
		FY25	FY26	FY27	FY28	FY29	
Westfield Ave Athletic Courts	(4)	155,000	-	-	-	-	155,000
Owen Bell Access Stairs to KCS	(1)	-	200,000	-	-	-	200,000
Owen Bell Tennis Courts Repainting	(1)	-	-	30,000	-	-	30,000
Owen Bell - Resurfacing of Skate Park	(1)	-	-	-	51,000	-	51,000
Owen Bell - Softball field lights	(1)	-	-	-	-	200,000	200,000
Lions Park Renovation	(4)	-	200,000	40,000	-	-	240,000
Davis Park Gazebo	(1)	-	-	-	-	30,000	30,000
River Trail Phase - V & VI	(4)	-	3,450,000	3,450,000	-	-	6,900,000
Parks at Davis Property	(8)	-	-	-	250,000	-	250,000
Totals		155,000	3,850,000	3,520,000	301,000	230,000	8,056,000

Project Comments

- * Westfield Ave Athletic Courts -This project would improve the condition of the existing tennis and basketball courts to repair and resurface the back courts and make additional modifications to the front court to allow for use as a pickleball court.
- * Owen Bell Access Stairs to KCS -This project would update and make necessary repairs to the pavilion space at the park.
- * Owen Bell Sidewalks- This project would repair existing sidewalks and add sidewalks to connect concession stand to the splash pad.
- * Owen Bell Tennis Courts Repainting- This project would include minor repairs to the existing courts, including repainting.
- * Owen Bell - Resurfacing of Skate Park- The Skate Park is in need of resurfacing due to its continued use. This project would include resurfacing of the existing structures including any minor repairs that may be needed.
- * Owen Bell - Softball Field Lights- The softball field lights are nearing the end of their useful live. This project would include the replacement of existing lighting.
- * Lions Park Renovation- This project would make necessary repairs to the park including the upgrade of playground equipment and installation of new fencing.
- * Davis Park Gazebo -The Gazebo is in need of various repairs. This project would include a new roof, lighting and any necessary repairs and repainting.
- * River Trail - Phase V & VI - Design and construction to continue the expansion of River Trail walk to include a pedestrian bridge to cross the existing stream and would extend to the Killingly/Plainfield town line.
- * Parks at Davis Property- Currently, the property is being utilized as a gravel yard. Once the gravel operation has completed the property would be reconstructed to allow for recreational use. The Town would propose to install several playing fields in this location.

Funding Schedule

Funding Sources	FY25	FY26	FY27	FY28	FY29	TOTAL
General Fund Contribution (1)	-	200,000	30,000	51,000	230,000	511,000
Grant Funds (4)	155,000	3,650,000	3,490,000	-	-	7,295,000
Reserve Funds (8)	-	-	-	250,000	-	250,000
TOTAL	155,000	3,850,000	3,520,000	301,000	230,000	8,056,000

KILLINGLY SCHOOLS

Funding Summary

	Funding Source	FY 2024 - 2025					Total
		FY25	FY26	FY27	FY28	FY29	
Killingly Westfield Ave Facility	(2) & (5)	-	250,000	560,000	-	-	810,000
Killingly Memorial School	(2) & (5)	-	-	-	-	-	-
Killingly Central School	(2) & (5)	175,000	50,000	2,000,000	-	-	2,225,000
Killingly Intermediate School	(2) & (5)	1,500,000	4,000,000	-	-	-	5,500,000
Killingly High School	(2) & (5)	346,000	-	600,000	-	-	946,000
Goodyear Early Childhood Learning Center	(2) & (5)	50,000	146,315	-	-	-	196,315
Total		2,071,000	4,446,315	3,160,000	-	-	9,677,315

Project Comments

See Capital Improvement Plan as outlined in the Board of Education Budget.

Funding Schedule

<u>Funding Sources</u>	FY25	FY26	FY27	FY28	FY29	TOTAL
Bond Funds (2)	621,300	1,333,894	948,000	-	-	2,903,194
State Education Grants (5)	1,449,700	3,112,421	2,212,000	-	-	6,774,121
TOTAL	2,071,000	4,446,315	3,160,000	-	-	9,677,315

WATER POLLUTION CONTROL AUTHORITY PROJECTS

Funding Summary

		FY 2024 - 2025					Total
		FY25	FY26	FY27	FY28	FY29	
Sewer Line Replacement	Fund 210	100,000	300,000	300,000	300,000	300,000	1,300,000
Plant Capital Projects/Equipment	Fund 210	870,000	1,000,000	1,000,000	1,000,000	1,000,000	4,870,000
Total		970,000	1,300,000	1,300,000	1,300,000	1,300,000	6,170,000

Project Comments

Sewer Line Replacement - This is to fund deficient sewer lines and to correct inflow and infiltration problems. It will also identify the problem areas and begin a
* systematic program that will correct identified deficiencies.

Plant Capital Projects/Equipment - This is to fund building improvements, continued work on pump stations and various equipment not covered by the recent
* Facility Upgrade.

Funding Schedule

Funding Sources

	FY25	FY26	FY27	FY28	FY29	TOTAL
Sewer Fund (Fund 210)	970,000	1,300,000	1,300,000	1,300,000	1,300,000	6,170,000
TOTAL	970,000	1,300,000	1,300,000	1,300,000	1,300,000	6,170,000

TOWN OF KILLINGLY
CAPITAL NON-RECURRING FUND - TOWN - 212

FUND SUMMARY	2022-23	2023-24	2023-24	2024-25
	Actual	Budget	Estimate	Budget
Beginning Balance	2,533,955	2,813,340	2,813,340	3,013,837
Contribution from General Fund	586,922	610,156	610,156	569,667
Expenditures	(307,537)	(409,660)	(409,659)	(591,864)
Ending Balance	\$ 2,813,340	\$ 3,013,836	\$ 3,013,837	\$ 2,991,640

REVENUE SOURCE	2022-23	2023-24	2023-24	2024-25
	Actual	Budget	Estimate	Budget
General Government	26,289	14,849	14,849	15,700
Public Works	424,351	435,125	435,125	397,560
Recreation & Leisure	41,267	42,167	42,167	46,864
Public Health, Safety, & Comm Dev	95,015	118,015	118,015	109,543
Total	\$ 586,922	\$ 610,156	\$ 610,156	\$ 569,667

EXPENDITURES	Items Replaced in Previous Fiscal Year	2023-24	2023-24	Scheduled Replacements	2024-25
		Budget	Estimate		Budget
	6 Wheel Dump Truck	242,081	242,080	6 Wheel Dump Truck	250,164
	Recreation Vehicle	27,477	27,477	Grader	175,000
	Library Copier - Public	9,366	9,366	Fire Marshal/EMD Vehicle	77,000
	Pooled Vehicle (2)	52,842	52,842	Highway Vehicle	60,000
	Parks Vehicle	49,000	49,000	Engineering Vehicle	29,700
	Voting Machines	28,894	28,894		
		\$ 409,660	\$ 409,659		\$ 591,864

TOWN OF KILLINGLY
CAPITAL NON-RECURRING FUND - STUDENT TRANSPORTATION - 212

<u>FUND SUMMARY</u>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimate	Budget
Beginning Balance		1,999,480	2,213,637	2,213,637	2,408,919
Revenues (General Fund)		344,680	354,782	354,782	308,794
Expenditures		(130,523)	(312,000)	(159,500)	(272,400)
Ending Balance		<u>\$ 2,213,637</u>	<u>\$ 2,256,419</u>	<u>\$ 2,408,919</u>	<u>\$ 2,445,313</u>

<u>REVENUE SOURCE</u>		2022-23	2023-24	2023-24	2024-25
		Actual	Budget	Estimate	Budget
Transfer from General Fund		344,680	354,782	354,782	308,794
Total		<u>\$ 344,680</u>	<u>\$ 354,782</u>	<u>\$ 354,782</u>	<u>\$ 308,794</u>

<u>EXPENDITURES</u>		2023-24	2023-24	Scheduled Replacements	2024-25
		Budget	Estimate		Budget
Items Replaced in Previous Fiscal Year					
(2) 90 Passenger		312,000	220,813	89 Passenger	156,000
				22 Passenger	116,400
		<u>\$ 312,000</u>	<u>\$ 220,813</u>		<u>\$ 272,400</u>

TOWN OF KILLINGLY
CAPITAL NON-RECURRING FUND - SEWER - 212

<u>FUND SUMMARY</u>	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Budget</u>	<u>2023-24</u> <u>Estimate</u>	<u>2024-25</u> <u>Budget</u>
Beginning Balance	1,131,940	1,443,940	1,131,940	1,443,940
Revenues (Sewer Fund)	<u>400,000</u>	<u>1,442,472</u>	<u>400,000</u>	<u>1,442,472</u>
Expenditures	<u>(88,000)</u>	<u>(1,471,000)</u>	<u>(88,000)</u>	<u>(370,000)</u>
Ending Balance	<u><u>\$ 1,443,940</u></u>	<u><u>\$ 1,415,412</u></u>	<u><u>\$ 1,443,940</u></u>	<u><u>\$ 2,516,412</u></u>

<u>REVENUE SOURCE</u>	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Budget</u>	<u>2023-24</u> <u>Estimate</u>	<u>2024-25</u> <u>Budget</u>
Transfer from Sewer Fund	<u>400,000</u>	<u>1,442,472</u>	<u>400,000</u>	<u>1,442,472</u>
Total	<u><u>\$ 400,000</u></u>	<u><u>\$ 1,442,472</u></u>	<u><u>\$ 400,000</u></u>	<u><u>\$ 1,442,472</u></u>

<u>EXPENDITURES</u>		<u>2023-24</u> <u>Budget</u>	<u>2023-24</u> <u>Estimate</u>		<u>2024-25</u> <u>Budget</u>
	<u>Items Replaced in Previous Fiscal Year</u>			<u>Scheduled Replacements</u>	
	Aeration Blower	750,000	750,000	Primary Pump Valving	55,000
	Aeration Gallery Pumps	100,000	100,000	Grit Pump Valving	65,000
	Hydrogriter	25,000	25,000	South Shore Pump Station Controls (4)	250,000
	Flight Drives Clarifiers	26,000	26,000		<u><u>\$ 370,000</u></u>
	Mission System	35,000	35,000		
	Centrifuge Maintenance	100,000	100,000		
	Waste Pump	25,000	25,000		
	Influent Pump (4)	10,000	10,000		
	Primary Tank Valves	20,000	20,000		
	Gravity Thickener Belts	250,000	250,000		
	Recycle Pump - Back up	30,000	30,000		
	Aeration Mixer - Back up	55,000	55,000		
	Mower	15,000	15,000		
	Grit Valves and Check Valves	30,000	30,000		
		<u><u>\$ 1,471,000</u></u>	<u><u>\$ 1,471,000</u></u>		

TOWN OF KILLINGLY

NIPS SURCHARGE PROGRAM

	2023-24 Estimate	2024-25 Budget
Beginning Balance	-	120,294
Revenue	120,294	96,000
Available	120,294	216,294
Expenditures:		
Due to CNR - Street Sweepers	-	(55,166)
Ending Balance	\$ 120,294	\$ 161,128

Connecticut General Statutes 22a-244b implemented a surcharge on the sale of nip sized beverage containers. The surcharge is payable to the municipality in which the sale occurred and is received every six months.

Revenue for this fund is derived from a five cents surcharge per nip container sold. Effective January 1, 2024 the surcharge was increased to ten cents.

Expenditures represent the amount contributed to the CNR fund for the annual depreciation of the Town's street sweepers and vacuum truck to reduce the impact of the litter created caused by the nip container solid waste.

TOWN OF KILLINGLY
CAPITAL RESERVE FUND - 225

	2022-23 Actual	2023-24 Estimate	2024-25 Budget
<hr/>			
SALE OF SAND AND GRAVEL			
<hr/>			
Beginning Balance	819,820	886,094	941,094
Revenue	66,274	55,000	60,000
Available	886,094	941,094	1,001,094
Allocation:	-	-	-
Ending Balance	\$ 886,094	\$ 941,094	\$ 1,001,094
<hr/>			
INFORMATION TECHNOLOGY			
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Beginning Balance	252,457	281,041	278,696
Revenue:			
Transfer from General Fund	50,000	50,000	50,000
Other	1,135	1,800	1,800
Available	303,592	332,841	330,496
Allocation:			
Equipment & Software Replacement/Upgrade - Townwide	(22,551)	(54,145)	(50,000)
Ending Balance	\$ 281,041	\$ 278,696	\$ 280,496

TOWN OF KILLINGLY
NON-LAPSING BOARD OF EDUCATION FUND

	2022-23 Actual	2023-24 Estimate	2024-25 Budget
Beginning Balance	1,253,258	1,588,538	1,776,927
Revenue	746,742	411,462 *	223,073 **
Available	2,000,000	2,000,000	2,000,000
Allocation:			
Capital Projects	(411,462)	(223,073)	-
Ending Balance	<u>\$ 1,588,538</u>	<u>\$ 1,776,927</u>	<u>\$ 2,000,000</u>

* As requested by the Board of Education, if approved by Town Council

** Estimated Balance Available, if approved by Town Council

TOWN OF KILLINGLY
LOCAL CAPITAL IMPROVEMENT PROGRAM

	2022-23	2023-24	2024-25
	Actual	Estimate	Budget
Beginning Balance	338,069	476,823	296,444
Revenue	138,754	213,621	213,621
Available	476,823	690,444	510,065
Allocation:			
Capital Projects	-	(394,000)	(185,000)
Ending Balance	\$ 476,823	\$ 296,444	\$ 325,065

TOWN OF KILLINGLY

SELF INSURED FUND - 218

	2022-23 Actual	2023-24 Estimate	2024-25 Budget
Beginning Balance	324,789	268,927	389,297
Revenues			
General Fund Contribution	10,000	10,000	10,000
Sewer Fund Contribution	10,000	10,000	10,000
Insurance Reimbursement	67,991	143,476	-
Expenditures	(143,853)	(43,106)	-
Ending Balance	<u>\$ 268,927</u>	<u>\$ 389,297</u>	<u>\$ 409,297</u>

This fund covers losses for both municipal and school activities which fall below the deductible levels of the Town's insurance coverage. The general liability deductible is \$2,500, property coverage deductible is \$10,000 and auto liability deductible is \$1,000.

Revenue for this fund derives from annual contributions made by the General Fund (See "Insurance" account in the "D" section of the budget) and from any insurance reimbursements received for losses in excess of deductible limits.

Expenditures represent the repair or replacement costs incurred for the losses experienced.

TOWN OF KILLINGLY
NATHAN PRINCE TRUST FUND

	2022-23 Actual	2023-24 Estimate	2024-25 Budget
Beginning Balance - Trust	352,273	414,870	405,116
Revenues:			
Interest	22,194	25,246	26,000
Expenditures - Books	40,403	(35,000)	(35,000)
Ending Balance - Trust	\$ 414,870	\$ 405,116	\$ 396,116

The Nathan Prince Trust Fund is a trust administered by Bank of America whereby one-eighth of net income is used for the purpose of purchasing and binding books belonging to the Library.

The Town receives mandatory distributions from the Trust each year. Expenses are for purchasing of new books for the Library.

TOWN OF KILLINGLY
FUEL SYSTEM TRUST FUND

	2022-23 Actual	2023-24 Estimate	2024-25 Budget
Beginning Balance	28,573	22,268	15,968
Revenues			
3 cents a gallon Fuel Surcharge	4,149	4,500	4,500
Expenditures - New Fuel System (Computer, Pumps)	(10,454)	(10,800)	(2,500)
Ending Balance - Trust	\$ 22,268	\$ 15,968	\$ 17,968

This fund is designated to maintain our motor fuel system including tanks, pumps, computer and software programs to keep track of department usage.

Revenue for this fund is derived from a three cents a gallon fuel charge added on to the cost of the product that is charged to each department and other Town Service Agencies every month.

Expenditures represent the repair or replacement costs incurred.

**TOWN OF KILLINGLY
SOLID WASTE DISPOSAL FUND - 227**

DESCRIPTION

The Town operates a recycling center and waste transfer station using the services of a sub-contractor. The facility is open to permit holders Thursday and Saturday from 8:00 a.m. to 3:15 p.m. The Recycling Center accepts several recyclables including: newsprint and other paper products, glass, plastics, cardboard, scrap metal, batteries, anti-freeze, waste oil and numerous other items.

BUDGET VARIANCE DETAIL

Increases in revenues are reflected in the proposed budget to reduce the General Fund Subsidy. Contractual Services Support are based on projected disposal fees as per the current disposal contract.

2022-23	2023-24				2024-25		\$ Change	% Change
Actual	Approved	Estimate	REVENUE ITEM		Dept	Manager	Approved	Approved
14,809	16,000	16,000	Commercial Waste	40801	16,000	16,000	-	0.0%
25,651	40,000	43,000	Residential Permit Fees	40802	88,500	88,500	48,500	121.3%
56,148	40,000	40,000	Bags/Stickers	40803	64,991	64,991	24,991	62.5%
40,677	35,000	35,000	Residential Bulky Waste	40804	93,000	93,000	58,000	165.7%
1,130	1,000	2,600	Recycling	40806	1,000	1,000	-	0.0%
1,749	1,000	600	Tires	40807	1,200	1,200	200	20.0%
49,093	39,090	-	Fund Balance Contribution		12,000	12,000	(27,090)	-69.3%
\$ 189,257	\$ 172,090	\$ 137,200	TOTAL REVENUES		\$ 276,691	\$ 276,691	\$ 104,601	60.8%
2022-23	2023-24				2024-25		% Change	% Change
Actual	Approved	Estimate	EXPENDITURES		Dept	Manager	Approved	Approved
CONTRACTURAL SERVICES - 002								
430	2,500	500	Printing	50201	2,500	2,500	-	0.0%
-	500	250	Advertising	50202	500	500	-	0.0%
293,894	360,000	330,000	Contractural Services - Support	50208	360,000	360,000	-	0.0%
3,817	10,000	10,000	Contractural Services - M&E	50210	10,000	10,000	-	0.0%
22,090	28,000	24,000	Professional Services	50215	28,000	28,000	-	0.0%
\$ 320,231	\$ 401,000	\$ 364,750	TOTAL		\$ 401,000	\$ 401,000	\$ -	0.0%
MATERIALS & SUPPLIES - 003								
-	250	250	Operating Supplies	50403	250	250	-	0.0%
\$ -	\$ 250	\$ 250	TOTAL		\$ 250	\$ 250	\$ -	0.0%
CAPITAL OUTLAY - 004								
5,641	5,641	5,641	Due to CNR	50507	5,641	5,641	-	0.0%
\$ 5,641	\$ 5,641	\$ 5,641	TOTAL		\$ 5,641	\$ 5,641	\$ -	0.0%
\$ 325,872	\$ 406,891	\$ 370,641	TOTAL EXPENDITURES		\$ 406,891	\$ 406,891	\$ -	0.0%
\$ (136,615)	\$ (234,801)	\$ (233,441)	EXCESS OF REVENUES OVER EXPENDITURES		\$ (130,200)	\$ (130,200)	\$ (104,601)	-44.5%

**Killingly Water Pollution Control Authority
Sewer Fund Budget FY 2024-25**

EXPENDITURES					
2022-23	2023-24				2024-25
Actual	Approved	Estimate	Object of Expenditure	Acct. #	Proposed
			Personnel - 001		
111,155	255,000	242,000	Salary Administrative	50120	255,000
48,515	48,000	48,000	Clerical	50130	-
65,521	100,000	81,900	Labor	50150	100,000
191,889	188,000	161,250	Technical	50170	188,000
31,360	35,000	35,000	Overtime	50190	35,000
448,440	626,000	568,150	Total		578,000
			Contractual Services - 002		
6	150	150	Printing	50201	150
3,982	700	400	Advertising	50202	400
225	400	200	Postage & Delivery	50203	200
1,500	200	8,000	Professional Development	50204	9,000
373	500	-	Knowledge and Reference Materials	50206	-
615,100	600,000	730,000	Contractual Svc. - Support	50208	950,000
196,140	203,213	203,213	Contractual Svc. - Office	50209	238,882
228,449	30,000	-	Contractual Svc. - M&E	50210	-
33,031	40,000	15,000	Contractual Svc - Sewer Line Maintenance	50211	30,000
66,171	300,000	78,000	Professional Services	50215	85,000
54,670	55,341	55,341	Data Processing	50218	57,001
492,930	500,000	476,852	Electricity	50224	475,000
3,080	5,000	28,500	Heating Fuel - Natural Gas	50225	43,000
1,711	1,500	1,700	Water	50227	1,800
3,533	4,000	11,500	Telephone/Communications	50228	11,500
106,349	127,920	111,667	Health Insurance	50230	118,640
36,132	41,195	36,132	Employer Payroll Taxes	50231	41,194
1,205	1,579	1,579	Life Insurance	50232	1,579
-	1,500	1,500	Unemployment Compensation	50233	1,500
15,371	37,560	34,030	Pension Program	50234	37,560
239,539	-	-	Debt Service Transfer	50233	-
417,998	409,743	409,743	Debt Service - Sewer Rplmt	50244	401,488
172,707	170,045	170,045	Debt Service CWF Rogers	50247	167,384
111,910	110,242	110,242	Debt Service Facility Upgrade-Design	50248	108,576
1,087,676	1,071,827	1,071,827	Debt Service Facility Upgrade- Construct	50248	1,055,978
-	15,000	-	Debt Issuance Costs	50246	-
82,400	84,900	84,900	Property Insurance	50236	84,900
11,763	16,584	16,584	Workers Compensation	50237	16,584
10,000	10,000	10,000	Self-Insured Contribution	50239	10,000
9,170	40,000	40,000	Contingency	50241	40,000
4,003,121	3,879,099	3,707,105	Total		3,987,316

**Killingly Water Pollution Control Authority
Sewer Fund Budget FY 2024-25**

EXPENDITURES

2022-23	2023-24			2024-25
Actual	Approved	Estimate	Object of Expenditure	Acct. # Proposed
			Materials & Supplies - 003	
6,611	12,000	7,000	Office Supplies	50401 7,000
8,733	7,200	7,200	Clothing	50223 7,200
7,794	5,000	17,500	Operating Supplies	50403 20,000
86,767	275,000	223,000	Chemicals	50406 260,000
12,733	5,000	25,500	Repair Parts	50410 25,500
6,346	10,000	11,000	Motor Fuel	50420 10,250
128,984	314,200	291,200	Total	329,950
			Capital Outlay - 004	
595,000	500,000	500,000	Capital Projects PS/Equipment / I&I /Bldg	50503 500,000
-	530,000	530,000	Sewer Line Replacement	50506 100,000
400,000	1,040,472	1,040,472	Equipment Replacement - CNR	50505 370,000
400,000	400,000	400,000	Due to CNR Fund	50507 400,000
1,395,000	2,470,472	2,470,472	Total	1,370,000
\$ 5,975,545	\$ 7,289,771	\$ 7,036,927	Total Budget	\$ 6,265,266

REVENUES

2022-23	2023-24			2024-25
Actual	Approved	Estimate	Revenue	Proposed
6,249,885	6,305,504	6,132,272	Sewer Use Charges	40480 6,234,468
19,438	5,000	10,400	Special Work-Septic pumpers	40680 5,000
77,894	40,000	52,000	Use Charge Interest	40580 40,000
22,654	34,000	21,000	Interest Income/Misc.	40501 34,000
9,830	7,000	7,000	Liens	40103 7,000
7,932	1,000	10,500	Misc	40605 1,000
-	897,267	803,755	Fund Balance Appropriation	-
\$ 6,387,633	\$ 7,289,771	\$ 7,036,927	Total Revenues	6,321,468
\$ 5,975,545	\$ 7,289,771	\$ 7,036,927	Expenditures	6,265,266
\$ 412,088	\$ -	\$ -	Excess Revenues over Expenditures	\$ 56,202

KILLINGLY WATER POLLUTION CONTROL AUTHORITY
CAPITAL EXPENDITURE REQUEST

Capital Projects / Equipment	FY25	FY26	FY27	FY28	FY29
Plant Capital Projects/Equipment	870,000	1,000,000	1,000,000	1,000,000	1,000,000
Amount to be Added Each Year	870,000	1,000,000	1,000,000	1,000,000	1,000,000

Sewer Line Replacement	FY25	FY26	FY27	FY28	FY29
Sewer Line Replacement	100,000	300,000	300,000	300,000	300,000
Amount to be Added Each Year	100,000	300,000	300,000	300,000	300,000