



2023-2024 APPROVED BUDGET

General Government Budget
Approved: May 23, 2023

Board of Education Budget
Approved: May 9, 2023

Effective: June 13, 2023

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2023 -2024

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Summary Chart Comparison
Town Manager Proposed Budget
FY 2023-2024

General Government		2022-23	2023-24	Change	% Change		
Town Operations	\$	12,649,172	\$	12,848,771	\$	199,599	1.58%
Student Resource Officer/Armed Security Officer Program	\$	84,000	\$	531,232	\$	447,232	532.42%
Human Services Subsidy	\$	643,650	\$	727,120	\$	83,470	12.97%
Solid Waste Subsidy	\$	234,801	\$	234,801	\$	-	0.00%
Debt Services	\$	4,552,762	\$	4,950,499	\$	397,737	8.74%
Capital Projects - Road Renewal/Library Roof	\$	1,300,000	\$	1,800,000	\$	500,000	38.46%
Capital Projects	\$	-	\$	3,996,373	\$	3,996,373	100.00%
Due to Student Transportation CNR	\$	344,680	\$	354,782	\$	10,102	2.93%
TOTAL: General Government Appropriation	\$	19,809,065	\$	25,443,578	\$	5,634,513	28.44%
Less: General Town Revenues	\$	6,710,683	\$	6,482,529	\$	(228,154)	-3.40%
Less: BOE Reimburse for SRO/ASO	\$	84,000	\$	531,232	\$	447,232	532.42%
Less: General Fund Contribution	\$	2,045,000	\$	2,750,000	\$	705,000	34.47%
Less: Allocated Other Revenue	\$	859,279	\$	4,979,616	\$	4,120,337	479.51%
TOTAL: General Government Revenue	\$	9,698,962	\$	14,743,377	\$	5,044,415	52.01%
 "Net" General Government Budget	\$	10,110,103	\$	10,700,201	\$	590,098	5.84%
 Proportional Shares of Total Required Taxes		29.3%		28.7%			
Net Mill Rate for General Government	\$	7.36	\$	7.71	\$	0.35	

EDUCATION		2022-23	2023-24	Change	% Change		
Education Appropriations	\$	45,029,799	\$	46,805,118	\$	1,775,319	3.94%
TOTAL: Education Appropriation	\$	45,029,799	\$	46,805,118	\$	1,775,319	3.94%
Less: Education Revenues	\$	18,489,389	\$	18,095,541	\$	(393,848)	-2.13%
Less: Allocated General Fund Contribution	\$	-	\$	-	\$	-	0.00%
Less: Allocated Other Revenue	\$	2,134,723	\$	2,116,759	\$	(17,964)	-0.84%
TOTAL: Education Revenue	\$	20,624,112	\$	20,212,300	\$	(411,812)	-2.00%
 "Net" Education Budget	\$	24,405,687	\$	26,592,818	\$	2,187,131	8.96%
 Proportional Shares of Total Required Taxes		70.7%		72.3%			
Net Mill Rate for Education	\$	17.78	\$	19.17	\$	1.39	

COMBINED		2022-23	2023-24	Change	% Change		
Required Taxes	\$	34,515,790	\$	37,293,019	\$	2,777,229	8.05%
Mill Rate	\$	25.14	\$	26.88	\$	1.74	6.94%
Net Assessed Value	\$	1,373,015,415	\$	1,387,152,347	\$	14,136,932	1.03%

**TOWN OF KILLINGLY
MILL RATE STATEMENT
2023-2024 BUDGET**

Approved Budget - 2022-23			Budget 2023-24		
Dollars	Mills		Dollars	Mills	
64,838,864	47.22	Proposed Expenditures	72,248,696	52.08	
25,284,072	18.41	Less: Non-Property Tax Revenues	25,109,302	18.10	
2,045,000	1.49	Less: Fund Balance	2,750,000	1.98	
2,994,002	2.18	Less: Lake Road Tax Agreement *	7,096,375	5.12	
\$ 34,515,790	25.14	Balance to be Raised by Taxes	\$ 37,293,019	26.88	

To be Raised by Taxes	TAXABLE GRAND LIST W/ COLLECTION RATE 96.5%	
\$37,293,019	1,387,152,347	= 26.88

NET TAXABLE GRAND LIST

Assessment
1,437,463,572

TAXABLE GRAND LIST WITH COLLECTION RATE OF 96.5%

1,387,152,347

*Lake Road Tax Agreement excluded from Net Grand List

TOWN OF KILLINGLY
EXPENDITURE SUMMARY
FY 2023-24 BUDGET

2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2022-23 Estimate	Dept #	Department	2023-24 Manager	2023-24 Council	2023-24 % Change	2023-24 \$ Change
35,300	22,837	46,300	42,927	44,800	33,617	01	Town Council	41,825	41,825	-6.6%	(2,975)
263,810	224,315	238,990	234,665	295,895	252,903	02	Town Manager	256,012	256,012	-13.5%	(39,883)
99,200	87,677	99,200	89,200	99,200	99,200	03	Legal Services	99,200	99,200	0.0%	-
194,905	194,819	196,150	201,350	203,745	198,416	04	Town Clerk	205,840	205,840	1.0%	2,095
296,050	293,613	306,790	305,390	325,204	324,754	05	Finance	341,016	341,016	4.9%	15,812
183,040	156,548	191,905	192,047	199,734	199,847	06	Assessor	231,077	231,077	15.7%	31,343
232,510	227,157	234,140	232,905	239,050	236,995	07	Revenue Collection	239,686	239,686	0.3%	636
74,326	60,350	75,300	62,763	73,250	72,036	08	Registration/Elections	72,695	72,695	-0.8%	(555)
80,793	69,576	84,598	76,368	79,282	70,219	09	Town Commissions & Service Agencies	76,131	75,131	-5.2%	(4,151)
260,270	250,562	264,445	263,155	271,040	258,508	10	Planning & Development	278,116	278,116	2.6%	7,076
213,000	212,999	209,450	209,750	227,340	226,840	11	Information Tech. & Communication	238,600	238,600	5.0%	11,260
104,891	104,889	98,586	101,316	109,949	114,278	12	Town Hall Building	99,028	99,028	-9.9%	(10,921)
136,230	132,376	139,615	134,176	102,100	100,623	13	Economic Development	102,100	102,100	0.0%	-
204,541	203,740	224,129	221,439	225,889	210,365	21	Highway Division Supervision	217,213	217,213	-3.8%	(8,676)
383,649	363,871	383,484	379,234	460,797	459,087	22	Engineering	466,409	466,409	1.2%	5,612
640,772	640,646	647,137	643,317	686,042	661,367	24	Central Garage	693,967	693,967	1.2%	7,925
1,644,289	1,639,418	1,701,510	1,656,310	2,681,995	2,686,045	28	Highway Maintenance	2,703,863	2,703,863	0.8%	21,868
242,201	242,199	374,000	379,000	384,000	368,785	29	Highway Winter Maintenance	384,000	309,000	-19.5%	(75,000)
470,745	348,367	463,005	421,548	470,423	470,123	32	Recreation Programming	504,448	504,448	7.2%	34,025
276,368	274,128	285,288	291,322	300,308	\$302,076	33	Parks and Grounds	304,943	304,943	1.5%	4,635
576,808	554,167	604,352	568,020	600,315	590,281	34	Public Library	608,915	608,915	1.4%	8,600
3,500	3,500	3,500	3,500	3,500	3,500	35	Civic and Cultural Event Subsidies	3,500	3,500	0.0%	-
155,800	110,026	104,850	99,700	103,400	102,759	36	Community Center	103,810	103,810	0.4%	410
14,535	13,510	14,535	14,234	15,335	15,151	39	Other Town Buildings	15,335	15,335	0.0%	-
336,335	319,447	337,091	337,091	369,848	369,403	41	Building Safety/Inspections	381,519	381,519	3.2%	11,671
54,514	54,511	54,669	54,669	58,595	58,595	42	Animal Control	66,593	66,593	13.6%	7,998
1,110,487	1,096,485	1,111,884	1,084,484	1,249,644	1,368,674	43	Law Enforcement	1,553,295	1,503,295	20.3%	253,651
-	-	-	-	-	-	44	Law Enforcement Administrative Building	24,700	24,700	100.0%	24,700
155,440	148,002	152,805	114,281	131,860	109,660	51	Community Development	129,360	129,360	-1.9%	(2,500)
553,369	532,237	565,954	566,600	643,650	643,650	52	Human Service Subsidies	845,426	727,120	13.0%	83,470
1,577,745	1,536,785	1,590,811	1,590,492	1,691,130	1,584,504	61	Employee Benefits	1,951,037	1,933,807	14.3%	242,677
675,000	659,222	686,000	682,792	712,000	703,096	62	Insurance	712,000	712,000	0.0%	-
443,680	411,529	306,700	306,700	317,502	317,502	63	Special Reserves & Programs	442,000	417,000	31.3%	99,498
11,694,103	11,189,508	11,797,173	11,560,745	13,376,822	13,212,859		TOTAL TOWN OPERATIONS	14,393,659	14,107,123	5.5%	730,301
234,801	234,801	234,801	234,801	234,801	234,801		SOLID WASTE DISPOSAL FUND SUBSIDY	234,801	234,801	0.0%	-
3,739,682	3,565,087	5,195,193	5,193,358	4,552,762	4,552,762		DEBT SERVICE	4,950,499	4,950,499	8.7%	397,737
-	-	640,000	640,000	1,300,000	1,300,000		ROAD RENEWAL/BUILDING IMPROVEMENTS	1,800,000	1,800,000	38.5%	500,000
329,217	329,217	348,017	348,014	344,680	344,860		DUE TO STUDENT TRANSPORTATION CNR	354,782	354,782	2.9%	10,102
-	-	-	-	-	-		CAPITAL IMPROVEMENTS	3,996,373	3,996,373	0.0%	3,996,373
4,303,700	4,129,105	6,418,011	6,416,173	6,432,243	6,432,423		TOTAL TOWN OTHER GENERAL	11,336,455	11,336,455	76.2%	4,904,212
\$15,997,803	\$15,318,613	\$18,215,184	\$17,976,918	\$19,809,065	19,645,282		TOTAL GENERAL GOVERNMENT APPROPRIATION	\$25,730,114	\$25,443,578	28.4%	5,634,513
44,147,274	41,557,937	45,029,798	42,978,702	45,029,799	45,029,799		Board of Education Budget	46,805,118	46,805,118	3.9%	1,775,319
\$44,147,274	\$41,557,937	\$45,029,798	\$42,978,702	\$45,029,799	45,029,799		TOTAL BOARD OF EDUCATION APPROPRIATION	\$46,805,118	\$46,805,118	3.9%	1,775,319
\$60,145,077	\$56,876,550	\$63,244,982	\$60,955,620	\$64,838,864	64,675,081		TOTAL TOWN APPROPRIATION	\$72,535,232	\$72,248,696	11.4%	7,409,832

**TOWN OF KILLINGLY
PERSONNEL SUMMARY**

	Positions 2023-2024	Positions 2022-2023	Positions 2021-2022	Positions 2020-2021	Positions 2019-2020	Positions 2018-2019
GENERAL GOVERNMENT						
Town Manager	3	3	2	3	4	4
Town Clerk	3	3	3	3	3	3
Finance	4	4	4	4	3	3
Assessor	3	3	3	4	4	3
Revenue Collector	4	4	4	4	4	4
Planning & Development	4	4	4	4	4	4
Town Hall Building	1	1	1	1	0	0
Economic Development	1	1	2	2	2	2
TOTAL GENERAL GOVERNMENT EMPLOYEES	23	23	23	25	24	23
Full-Time Employees	19	20	20	22	23	22
Part-Time Employees	4	3	3	3	1	1
PUBLIC WORKS DEPARTMENT						
Engineering	6	6	5	5	5	5
Highway Division	22	22	22	22	22	22
TOTAL PUBLIC WORKS EMPLOYEES	28	28	27	27	27	27
Full-Time Employees	27	27	26	26	27	27
Part-Time Employees	1	1	1	1	0	0
RECREATION AND CULTURAL						
Recreation Programming	84	84	84	84	84	84
Parks and Grounds	4	4	4	4	4	4
Public Library	15	17	18	18	17	15
Community Center	1	1	1	1	1	0
TOTAL RECREATION AND CULTURAL EMPLOYEES	104	106	107	107	106	103
Full-Time Employees	16	16	13	14	14	10
Part-Time Employees	12	14	18	17	16	17
Seasonal Employees	76	76	76	76	76	76
PUBLIC HEALTH, SAFETY, & COMMUNITY DEVELOPMENT						
Building Safety/Inspections	6	6	6	6	6	4
Community Development	2	2	2	2	2	1
Law Enforcement	16					
Law Enforcement Administrative Building	1	9	7	7	6	4
TOTAL PUBLIC HEALTH, SAFETY, & COMMUNITY DEVELOPMENT EMPLOYEES	25	17	15	15	14	9
Full-Time Employees	14	14	12	12	10	9
Part-Time Employees	4	3	3	3	4	0
TOTAL TOWN OF KILLINGLY EMPLOYEES						
Full-Time Employees	76	77	71	74	74	68
Part-Time Employees	21	21	25	24	21	18
Seasonal Employees	76	76	76	76	76	76

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	27,525	800	-	\$ 41,825
Town Manager	231,162	22,350	2,500	-	\$ 256,012
Legal Services	-	99,200	-	-	\$ 99,200
Town Clerk	174,040	30,000	1,800	-	\$ 205,840
Finance	281,966	57,450	1,600	-	\$ 341,016
Assessor	220,552	9,325	1,200	-	\$ 231,077
Revenue Collection	203,390	34,446	1,850	-	\$ 239,686
Registration/Election	57,495	14,650	550	-	\$ 72,695
Town Commissions & Service Agencies	-	75,131	-	-	\$ 75,131
Planning & Development	270,788	6,328	1,000	-	\$ 278,116
Information Tech. and Communication	-	238,600	-	-	\$ 238,600
Town Hall	18,500	62,880	2,800	14,848	\$ 99,028
Economic Development	92,500	9,100	500	-	\$ 102,100
Total Proposed General Government FY23-24	\$ 1,563,893	\$ 686,985	\$ 14,600	\$ 14,848	\$ 2,280,326
Total General Government FY22-23	\$ 1,507,705	\$ 691,042	\$ 15,700	\$ 20,597	\$ 2,235,044
PUBLIC WORKS					
Highway Division Supervision	199,329	5,570	600	11,714	\$ 217,213
Engineering and Facilities Administration	432,085	14,550	8,500	11,274	\$ 466,409
Central Garage	251,100	123,300	313,500	6,067	\$ 693,967
Highway Maintenance	915,800	62,600	72,250	1,653,213	\$ 2,703,863
Highway Winter Maintenance	115,000	9,000	185,000	-	\$ 309,000
Total Proposed Public Works FY23-24	\$ 1,913,314	\$ 215,020	\$ 579,850	\$ 1,682,268	\$ 4,390,452
Total Public Works FY22-23	\$ 1,875,123	\$ 208,670	\$ 655,550	\$ 1,688,200	\$ 4,427,543
RECREATION/CULTURAL					
Recreation Programming	418,055	66,340	17,000	3,053	\$ 504,448
Parks and Grounds	184,155	47,275	39,200	34,313	\$ 304,943
Public Library	440,164	151,650	13,200	3,901	\$ 608,915
Civic & Cultural Event Subsidies	-	3,500	-	-	\$ 3,500
Community Center	18,200	78,160	7,450	-	\$ 103,810
Other Town Buildings	-	14,635	700	-	\$ 15,335
Total Proposed Recreation & Cultural FY23-24	\$ 1,060,574	\$ 361,560	\$ 77,550	\$ 41,267	\$ 1,540,951
Total Recreation and Cultural FY22-23	\$ 1,046,076	\$ 324,460	\$ 74,750	\$ 41,267	\$ 1,486,553

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	349,923	7,375	1,350	22,871	\$ 381,519
Animal Control	-	66,533	60	-	\$ 66,593
Law Enforcement	1,158,260	249,991	49,900	95,144	\$ 1,553,295
Law Enforcement Administrative Building	9,100	13,350	2,250	-	\$ 24,700
Community Development	101,610	27,100	650	-	\$ 129,360
Human Services Subsidies	-	727,120	-	-	\$ 727,120
Total Proposed Public Health, Safety & Comm Dev FY23-24	\$ 1,618,893	\$ 1,091,469	\$ 54,210	\$ 118,015	\$ 2,882,587
Total Public Health, Safety & Comm Dev FY22-23	\$ 1,119,895	\$ 1,179,260	\$ 43,410	\$ 95,015	\$ 2,437,580
MISCELLANEOUS					
Employee Benefits	-	1,951,037	-	-	\$ 1,951,037
Insurance & Benefits	-	712,000	-	-	\$ 712,000
Special Reserves & Programs	-	417,000	-	-	\$ 417,000
Total Proposed Miscellaneous FY23-24	\$ -	\$ 3,080,037	\$ -	\$ -	\$ 3,080,037
Total Miscellaneous FY22-23	\$ -	\$ 2,790,130	\$ -	\$ -	\$ 2,790,130
OTHER					
Debt Service	-	-	-	4,950,499	\$ 4,950,499
Solid Waste Disposal Study	-	-	-	234,801	\$ 234,801
Capital Improvements	-	-	-	5,796,373	\$ 5,796,373
Due to Student Transportation CNR	-	-	-	354,782	\$ 354,782
Total Proposed Other FY23-24	\$ -	\$ -	\$ -	\$ 11,336,455	\$ 11,336,455
Total Other FY22-23	\$ -	\$ -	\$ -	\$ 6,432,243	\$ 6,432,243
Total General Government FY23-24	\$ 6,156,674	\$ 5,435,071	\$ 726,210	\$ 13,192,853	\$ 25,510,808
Total General Government FY 22-23	\$ 5,548,799	\$ 5,193,562	\$ 789,410	\$ 8,277,322	\$ 19,809,093
Difference	\$ 607,875	\$ 241,509	\$ (63,200)	\$ 4,915,531	\$ 5,701,715
	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
PERSONNEL	\$4,895,393	\$5,128,430	\$5,205,738	\$5,548,799	\$6,156,674
	5.8%	4.8%	1.5%	6.6%	11.0%
CONTRACTUAL SERVICES	\$5,135,889	\$5,048,584	\$4,983,582	\$5,193,562	\$5,435,071
	7.8%	-1.7%	-1.3%	4.2%	4.7%
MATERIALS AND SUPPLIES	\$1,021,860	\$1,006,943	\$1,006,543	\$789,410	\$726,210
	13.5%	-1.5%	0.0%	-21.6%	-8.0%
CAPITAL OUTLAY AND MISCELLANEOUS	\$4,650,091	\$4,813,846	\$7,019,321	\$8,277,294	\$13,192,853
	-3.9%	3.5%	45.8%	17.9%	59.4%
TOTAL GENERAL GOVERNMENT EXPENDITURES	\$15,703,233	\$15,997,803	\$18,215,184	\$19,809,064	\$25,510,808
	4.9%	1.9%	13.9%	8.8%	28.8%

TOWN OF KILLINGLY
SUMMARY OF GENERAL OPERATING REVENUES

2020-2021	2020-2021	2021-2022	2021-2022	2022-23	2022-23			2023-24	2023-24
Budget	Actual	Approved	Actual	Approved	Estimate	REVENUE ITEM		Manager	Council
TAXES									
32,510,116	32,418,368	33,270,879	33,295,479	34,515,790	34,838,405	Current Property Taxes	40101	37,579,555	37,293,019
375,000	342,989	375,000	450,500	375,000	438,938	Supplemental Motor Vehicle	40105	400,000	400,000
3,035,592	3,035,592	2,994,002	2,994,002	2,994,002	2,994,002	Lake Road Generating Agreement	40101	7,096,375	7,096,375
600,000	592,903	500,000	519,722	520,000	550,000	Back Taxes	40102	575,000	575,000
8,000	7,267	4,500	7,931	6,500	7,000	Lien Taxes	40103	7,000	7,000
290,000	303,664	200,000	345,281	275,000	290,000	Tax Interest	40104	300,000	300,000
(150,595)	(150,595)	(150,595)	(150,595)	(150,595)	(150,595)	Remediation Financing	40107	(150,595)	(150,595)
\$ 36,668,113	\$ 36,550,188	\$ 37,193,786	\$ 37,462,320	\$ 38,535,697	\$ 38,967,750	TOTAL		\$ 45,807,335	\$ 45,520,799
LICENSES & PERMITS									
200,000	391,983	240,000	230,904	235,000	650,000	Building Permits	40301	245,000	245,000
12,000	16,767	13,000	19,037	17,000	12,000	P&Z Permits	40302	13,500	13,500
7,000	19,030	8,000	17,930	12,000	12,000	Other Permits	40303	12,000	12,000
2,050	1,670	2,050	1,275	1,500	1,850	Airplane Tax	40209	1,850	1,850
\$ 221,050	\$ 429,450	\$ 263,050	\$ 269,146	\$ 265,500	\$ 675,850	TOTAL		\$ 272,350	\$ 272,350
FINES & FEES									
14,500	6,848	10,000	10,344	10,000	8,200	Library Fines & Fees	40401	9,000	9,000
4,000	6,300	5,000	6,600	6,000	6,000	Alarm Fees	40402	6,000	6,000
500	589	500	399	500	500	Dog Licensing Fines & Fees	40403	500	500
\$ 19,000	\$ 13,737	\$ 15,500	\$ 17,343	\$ 16,500	\$ 14,700	TOTAL		\$ 15,500	\$ 15,500
USE OF MONEY & PROPERTY									
150,000	44,067	100,000	92,190	85,000	160,000	Interest Income	40501	95,000	95,000
60	139	60	70	60	60	Louisa E. Day Trust	40701	60	60
30	49	30	24	30	30	Thomas J. Evans Trust	40702	30	30
-	20,700	42,000	42,000	-	8,000	Sewer Plant Site Lease	40602	-	-
101,000	109,194	101,000	112,267	116,000	114,800	Communication Tower Lease	40603	85,655	85,655
\$ 251,090	\$ 174,149	\$ 243,090	\$ 246,551	\$ 201,090	\$ 282,890	TOTAL		\$ 180,745	\$ 180,745

TOWN OF KILLINGLY

SUMMARY OF GENERAL OPERATING REVENUES

2020-2021	2020-2021	2021-2022	2021-2022	2022-23	2022-23		2023-24	2023-24
Budget	Actual	Approved	Actual	Approved	Estimate	REVENUE ITEM	Manager	Council
STATE GRANTS IN LIEU OF TAXES								
149,332	149,332	149,332	230,398	237,555	237,555	State Owned Property 40201	237,555	237,555
4,000	4,583	4,583	5,096	5,096	5,415	Disability Exemption 40204	5,415	5,415
9,500	9,695	9,694	9,916	9,916	11,000	Veteran's Exemption 40207	11,000	11,000
268,063	268,063	268,063	268,063	268,063	528,621	Municipal Stabilization Grant 40226	268,063	268,063
\$ 430,895	\$ 431,673	\$ 431,672	\$ 513,473	\$ 520,630	\$ 782,591	TOTAL	\$ 522,033	\$ 522,033
OTHER STATE GRANTS								
-	6,427	-	5,951	-	-	Connecticard 40212	-	-
102,239	106,613	106,734	112,090	109,923	117,982	Adult Education 40214	114,045	114,045
976,064	976,064	976,064	1,228,578	1,228,578	1,228,578	Municipal Grants-in-aid 40227	1,228,578	1,228,578
94,181	94,184	94,184	94,184	-	-	Pequot/Mohegan Fund Grant 40215	-	-
\$ 1,172,484	\$ 1,183,288	\$ 1,176,982	\$ 1,440,803	\$ 1,338,501	\$ 1,346,560	TOTAL	\$ 1,342,623	\$ 1,342,623
CHARGES FOR SERVICE								
70,000	29,118	55,000	35,844	65,000	35,000	Community Development Fees 40418	35,000	35,000
160,000	209,820	165,000	201,057	200,000	140,000	Town Clerk 40404	200,000	200,000
200,000	243,318	240,000	335,245	260,000	300,000	Conveyance Tax 40407	275,000	275,000
27,626	27,626	31,360	31,360	29,498	29,498	Elderly Housing Sewer Reimbursement 40405	29,500	29,500
130,000	65,503	130,000	126,479	136,000	129,000	Recreation 40406	145,500	145,500
12,775	12,109	12,310	13,244	15,286	15,286	District Collections 40416	19,482	19,482
\$ 600,401	\$ 587,494	\$ 633,670	\$ 743,229	\$ 705,784	\$ 648,784	TOTAL	\$ 704,482	\$ 704,482

TOWN OF KILLINGLY
SUMMARY OF GENERAL OPERATING REVENUES

2020-2021	2020-2021	2021-2022	2021-2022	2022-23	2022-23			2023-24	2023-24
Budget	Actual	Approved	Actual	Approved	Estimate	REVENUE ITEM		Manager	Council
						OTHER REVENUES			
85,000	159,188	85,000	191,378	85,000	85,000	Miscellaneous	40605	85,000	85,000
15,000	21,439	15,000	50,703	15,000	15,000	Sewer Assessment Fund	40703	15,000	15,000
1,222,082	1,187,241	2,901,066	2,901,329	2,280,023	2,280,023	Sewer Operating Fund	40706	2,020,411	2,020,411
50,000	49,877	50,000	43,444	43,000	50,873	PILOT - Telecommunications	40409	50,873	50,873
97,458	45,070	82,942	87,288	84,000	84,000	Law Enforcement - SRO/ASO Reimb.	40419	531,232	531,232
250,668	264,594	234,828	253,804	213,750	207,000	School Capital Contribution	40410	142,107	142,107
\$ 1,720,208	\$ 1,727,409	\$ 3,368,836	\$ 3,527,946	\$ 2,720,773	\$ 2,721,896	TOTAL		\$ 2,844,623	\$ 2,844,623
						SCHOOL			
15,245,633	15,205,728	15,245,633	15,233,226	15,245,633	15,146,172	Educational Cost Sharing	40216	15,245,633	15,245,633
669,443	655,860	645,860	655,860	645,860	733,786	Vocational Agriculture/Tech Ed	40219	733,786	733,786
22,871	24,033	24,033	24,357	24,357	24,357	Non-Public School-Health	40220	24,795	24,795
						Tuition:			
1,516,536	1,600,788	1,439,163	1,555,459	1,381,965	1,338,324	Regular	40411	947,514	947,514
250,000	325,339	250,000	501,554	250,000	250,000	Special Ed-Voluntary	40412	250,000	250,000
757,353	784,645	743,707	750,530	941,574	886,990	Vocational Agriculture	40413	893,813	893,813
\$ 18,461,836	\$ 18,596,393	\$ 18,348,396	\$ 18,720,986	\$ 18,489,389	\$ 18,379,629	TOTAL		\$ 18,095,541	\$ 18,095,541
-	-	20,000	20,000	-	-	Rate Stabilization Reserve Fund	49607	-	-
-	-	640,000	-	2,045,000	882,036	Fund Balance - Capital Projects	49707	2,750,000	2,750,000
600,000	-	910,000	-	-	-	Fund Balance - Operations	49707	-	-
\$ 600,000	\$ -	\$ 1,570,000	\$ 20,000	\$ 2,045,000	\$ 882,036	TOTAL		\$ 2,750,000	\$ 2,750,000
\$ 60,145,077	\$ 59,693,781	\$ 63,244,982	\$ 62,961,797	\$ 64,838,864	\$ 64,702,686	TOTAL REVENUES		\$ 72,535,232	\$ 72,248,696

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

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

2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23		OBJECT OF EXPENDITURE	2023-24		% Change	\$ Change
				Approved	Estimate		Manager	Council		
-	-	13,500	11,750	13,500	10,500	Town Council	13,500	13,500	0.0%	-
\$ -	\$ -	\$ 13,500	\$ 11,750	\$ 13,500	\$ 10,500	TOTAL	\$ 13,500	\$ 13,500	100.0%	\$ -
						CONTRACTUAL SERVICES - 002				
800	949	800	2,697	1,000	1,500	Printing	50201	1,500	50.0%	500
12,500	10,352	10,000	3,989	10,500	4,000	Advertising	50202	7,000	-33.3%	(3,500)
11,000	5,459	11,000	10,933	11,000	11,017	Professional Development & Affiliation	50204	11,025	0.2%	25
10,000	5,528	10,000	10,224	8,000	6,000	Contractual Services - Support	50208	8,000	0.0%	-
\$ 34,300	\$ 22,287	\$ 31,800	\$ 27,843	\$ 30,500	\$ 22,517	TOTAL	\$ 27,525	\$ 27,525	-9.8%	\$ (2,975)
						MATERIALS & SUPPLIES - 003				
1,000	550	1,000	978	800	600	Office Supplies	50401	800	0.0%	-
\$ 1,000	\$ 550	\$ 1,000	\$ 978	\$ 800	\$ 600	TOTAL	\$ 800	\$ 800	0.0%	\$ -
\$ 35,300	\$ 22,837	\$ 46,300	\$ 40,571	\$ 44,800	\$ 33,617	TOTAL TOWN COUNCIL	\$ 41,825	\$ 41,825	-6.6%	\$ (2,975)

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

The current year budget included the addition of a full time technical position for a grant writer which was restructured to allow for administrative support on a part time basis.

2020-21	2020-21	2021-22	2021-22	2022-23		OBJECT OF EXPENDITURE	2023-24		% Change	\$ Change	
Budget	Actual	Budget	Actual	Approved	Estimate		Manager	Council			
PERSONNEL - 001											
180,000	148,889	153,100	153,348	153,100	153,100	Salary Administrative	50120	153,100	153,100	0.0%	-
54,460	54,559	55,690	55,655	76,207	75,903	Clerical	50130	77,862	77,862	2.2%	1,655
-	-	-	-	40,238	-	Technical	50170	-	-	100.0%	(40,238)
500	-	500	-	200	200	Overtime	50190	200	200	0.0%	-
\$ 234,960	\$ 203,448	\$ 209,290	\$ 209,003	\$ 269,745	\$ 229,203	TOTAL	\$ 231,162	\$ 231,162	-14.3%	\$ (38,583)	
CONTRACTUAL SERVICES - 002											
2,700	1,392	2,700	1,266	1,800	1,200	Printing	50201	1,500	1,500	-16.7%	(300)
1,000	989	1,500	-	1,500	750	Advertising	50202	1,500	1,500	0.0%	-
600	643	600	435	650	650	Postage & Delivery	50203	650	650	0.0%	-
8,000	6,719	8,000	2,466	6,500	5,400	Professional Development & Affiliation	50204	5,500	5,500	-15.4%	(1,000)
4,800	4,800	4,800	4,800	4,800	4,800	Transportation	50205	4,800	4,800	0.0%	-
250	568	600	293	400	400	Knowledge & Reference Materials	50206	400	400	0.0%	-
7,000	3,819	7,000	4,345	7,000	7,000	Personnel Recruitment & Relations	50207	7,000	7,000	0.0%	-
1,000	760	1,000	-	1,000	1,000	General Assistance	50289	1,000	1,000	0.0%	-
\$ 25,350	\$ 19,691	\$ 26,200	\$ 13,605	\$ 23,650	\$ 21,200	TOTAL	\$ 22,350	\$ 22,350	-5.5%	\$ (1,300)	
MATERIALS & SUPPLIES - 003											
3,500	1,176	3,500	3,173	2,500	2,500	Office Supplies	50401	2,500	2,500	0.0%	-
\$ 3,500	\$ 1,176	\$ 3,500	\$ 3,173	\$ 2,500	\$ 2,500	TOTAL	\$ 2,500	\$ 2,500	0.0%	\$ -	
\$ 263,810	\$ 224,315	\$ 238,990	\$ 225,781	\$ 295,895	\$ 252,903	TOTAL TOWN MANAGER	\$ 256,012	\$ 256,012	-13.5%	\$ (39,883)	

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.

2020-21	2020-21	2021-22	2021-22	2022-23		OBJECT OF EXPENDITURE	2023-24		% Change	\$ Change
Budget	Actual	Budget	Actual	Approved	Estimate		Manager	Council		
90,000	78,576	90,000	69,842	90,000	90,000	CONTRACTUAL SERVICES - 002				
9,200	9,101	9,200	8,022	9,200	9,200	Professional Services	50215	90,000	90,000	0.00%
						Probate Expense	50216	9,200	9,200	0.00%
\$ 99,200	\$ 87,677	\$ 99,200	\$ 77,864	\$ 99,200	\$ 99,200	TOTAL	\$ 99,200	\$ 99,200	0.00%	\$ -
<u>\$ 99,200</u>	<u>\$ 87,677</u>	<u>\$ 99,200</u>	<u>\$ 77,864</u>	<u>\$ 99,200</u>	<u>\$ 99,200</u>	TOTAL LEGAL SERVICES	<u>\$ 99,200</u>	<u>\$ 99,200</u>	<u>0.00%</u>	<u>\$ -</u>

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; 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.

2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23		OBJECT OF EXPENDITURE	2023-24		% Change	\$ Change
				Approved	Estimate		Manager	Council		
						PERSONNEL - 001				
72,685	72,645	74,355	74,321	76,040	76,040	Salary Administrative	50120	76,040	76,040	0.0%
89,820	89,852	91,820	91,790	93,655	93,076	Clerical	50130	98,000	98,000	4.6%
-	8	-	-	-	-	Overtime	50190	-	-	0.0%
\$ 162,505	\$ 162,505	\$ 166,175	\$ 166,111	\$ 169,695	\$ 169,116	TOTAL	\$ 174,040	\$ 174,040	2.6%	\$ 4,345
						CONTRACTUAL SERVICES - 002				
500	221	500	282	400	100	Printing	50201	100	100	-75.0%
250	86	250	201	250	250	Advertising	50202	250	250	0.0%
1,500	1,602	1,500	1,409	1,600	1,600	Postage & Delivery	50203	1,700	1,700	6.3%
2,200	953	1,800	1,320	1,700	1,600	Professional Development & Affiliation	50204	1,700	1,700	0.0%
-	-	-	-	200	-	Contractual Services - Office	50209	200	200	100.0%
150	102	125	52	100	50	Births, Marriages, Deaths	50217	50	50	-50.0%
26,000	27,599	24,000	24,620	28,000	24,000	Data Processing	50218	26,000	26,000	-7.1%
\$ 30,600	\$ 30,563	\$ 28,175	\$ 27,884	\$ 32,250	\$ 27,600	TOTAL	\$ 30,000	\$ 30,000	-7.0%	\$ (2,250)
						MATERIALS & SUPPLIES - 003				
1,800	1,751	1,800	1,800	1,800	1,700	Office Supplies	50401	1,800	1,800	0.0%
\$ 1,800	\$ 1,751	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,700	TOTAL	\$ 1,800	\$ 1,800	0.0%	\$ -
\$ 194,905	\$ 194,819	\$ 196,150	\$ 195,795	\$ 203,745	\$ 198,416	TOTAL TOWN CLERK	\$ 205,840	\$ 205,840	1.0%	\$ 2,095

GENERAL GOVERNMENT

FINANCE

DEPT # 05

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 wage agreements and adjustments based on a review of median salary levels for the positions within this department. In addition there was a restructuring of clerical wages based on the cost sharing between the Town Manager and Highway Supervision Department. The increases in overall costs in contractual services include increases for market costs for postage, required annual training classes and financial records management.

2020-21	2020-21	2021-22	2021-22	2022-23			2023-24				
Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE	Manager	Council	% Change	\$ Change	
						PERSONNEL - 001					
113,000	112,955	115,550	115,496	118,160	118,160	Salary Administrative	50120	118,160	118,160	0.0%	-
6,500	7,045	6,600	6,254	15,179	15,179	Clerical	50130	16,883	16,883	11.2%	1,704
117,400	117,435	119,880	119,862	131,055	131,055	Technical	50170	143,423	143,423	9.4%	12,368
4,000	3,465	3,000	3,417	3,500	3,500	Overtime	50190	3,500	3,500	0.0%	-
\$ 240,900	\$ 240,900	\$ 245,030	\$ 245,029	\$ 267,894	\$ 267,894	TOTAL	\$ 281,966	\$ 281,966	5.3%	\$ 14,072	
						CONTRACTUAL SERVICES - 002					
1,000	1,025	1,000	760	1,000	850	Printing	50201	850	850	-15.0%	(150)
1,500	1,334	1,500	1,319	1,500	1,500	Postage & Delivery	50203	1,600	1,600	6.7%	100
2,500	343	2,500	812	2,500	2,200	Professional Development & Affiliation	50204	3,000	3,000	20.0%	500
50	-	50	-	-	-	Transportation	50205	-	-	0.0%	-
200	-	200	-	-	-	Knowledge & Reference Materials	50206	-	-	0.0%	-
48,200	48,703	50,710	49,159	50,710	50,710	Professional Services	50215	52,000	52,000	2.5%	1,290
\$ 53,450	\$ 51,405	\$ 55,960	\$ 52,050	\$ 55,710	\$ 55,260	TOTAL	\$ 57,450	\$ 57,450	3.1%	\$ 1,740	
						MATERIALS & SUPPLIES - 003					
1,700	1,349	1,700	1,698	1,600	1,600	Office Supplies	50401	1,600	1,600	0.0%	-
\$ 1,700	\$ 1,349	\$ 1,700	\$ 1,698	\$ 1,600	\$ 1,600	TOTAL	\$ 1,600	\$ 1,600	0.0%	\$ -	
\$ 296,050	\$ 293,654	\$ 302,690	\$ 298,777	\$ 325,204	\$ 324,754	TOTAL FINANCE	\$ 341,016	\$ 341,016	4.9%	\$ 15,812	

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 and market impact from staff turnover. During the current year the Department staffing was reevaluated following a vacancy to provide the department an additional Assistant Assessor position. 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.

2020-21 Budget	2020-21 Actual	2021-22 Approved	2021-22 Actual	2022-23 Approved	2022-23 Estimate	OBJECT OF EXPENDITURE	2023-24 Manager	2023-24 Council	% Change	\$ Change
PERSONNEL - 001										
47,830	56,831	92,440	92,411	94,560	94,540	Salary Administrative	50120	94,540	94,540	0.0%
74,885	38,854	39,700	39,023	1,976	1,976	Clerical	50130	-	-	-100.0%
52,265	51,102	50,630	50,615	93,778	94,298	Technical	50170	125,512	125,512	33.8%
-	2,063	500	-	500	-	Overtime	50190	500	500	0.0%
\$ 174,980	\$ 148,850	\$ 183,270	\$ 182,049	\$ 190,814	\$ 190,814	TOTAL	\$ 220,552	\$ 220,552	15.6%	\$ 29,738
CONTRACTUAL SERVICES - 002										
500	1,399	1,355	2,074	1,400	1,513	Printing	50201	1,700	1,700	21.4%
60	42	60	44	60	60	Advertising	50202	80	80	33.3%
2,500	2,155	2,500	2,782	2,500	2,500	Postage & Delivery	50203	2,500	2,500	0.0%
2,400	1,270	2,400	929	2,435	2,435	Professional Development & Affiliation	50204	2,850	2,850	17.0%
600	635	800	1,286	975	975	Knowledge & Reference Materials	50206	1,945	1,945	99.5%
-	-	250	250	250	250	Contractual Services - Support	50208	250	250	0.0%
500	978	-	-	-	-	Bindery	50221	-	-	0.0%
\$ 6,560	\$ 6,479	\$ 7,365	\$ 7,365	\$ 7,620	\$ 7,733	TOTAL	\$ 9,325	\$ 9,325	22.4%	\$ 1,705
MATERIALS & SUPPLIES - 003										
1,500	1,219	1,270	1,247	1,300	1,300	Office Supplies	50401	1,200	1,200	-7.7%
\$ 1,500	\$ 1,219	\$ 1,270	\$ 1,247	\$ 1,300	\$ 1,300	TOTAL	\$ 1,200	\$ 1,200	-7.7%	\$ (100)
\$ 183,040	\$ 156,548	\$ 191,905	\$ 190,661	\$ 199,734	\$ 199,847	TOTAL ASSESSOR	\$ 231,077	\$ 231,077	15.7%	\$ 31,343

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 three (3) full time positions and one (1) part time position.

BUDGET VARIANCE DETAIL

Changes in contractual services are based on historical and market trends. Estimated printing costs for the annual tax bills have increased.

2020-21	2020-21	2021-22	2021-22	2022-23			2023-24				
Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE	Manager	Council	% Change	\$ Change	
						PERSONNEL - 001					
85,445	85,410	87,340	87,329	89,340	89,340	Salary Administrative	50120	89,340	89,340	0.0%	-
39,355	39,339	40,545	40,518	41,535	41,535	Clerical	50130	41,535	41,535	0.0%	-
48,530	48,538	49,600	49,587	50,840	63,980	Technical	50170	50,840	50,840	0.0%	-
20,410	20,480	21,005	21,303	21,475	8,290	Part-Time	50140	21,475	21,475	0.0%	-
200	79	200	10	200	100	Overtime	50190	200	200	0.0%	-
\$ 193,940	\$ 193,845	\$ 198,690	\$ 198,747	\$ 203,390	\$ 203,245	TOTAL	\$ 203,390	\$ 203,390	0.0%	\$ -	
						CONTRACTUAL SERVICES - 002					
13,550	14,945	13,700	13,162	14,260	14,596	Printing	50201	15,552	15,552	9.1%	1,292
3,920	1,117	1,500	1,632	1,650	1,625	Advertising	50202	1,750	1,750	6.1%	100
16,800	14,526	16,300	14,715	16,000	14,869	Postage & Delivery	50203	15,519	15,519	-3.0%	(481)
1,400	245	1,400	155	1,200	510	Professional Development & Affiliation	50204	1,325	1,325	10.4%	125
100	-	50	-	50	50	Transportation	50205	50	50	0.0%	-
500	500	500	500	500	250	Contractual Services - Support	50208	250	250	-50.0%	(250)
\$ 36,270	\$ 31,333	\$ 33,450	\$ 30,164	\$ 33,660	\$ 31,900	TOTAL	\$ 34,446	\$ 34,446	2.3%	\$ 786	
						MATERIALS & SUPPLIES - 003					
2,300	1,980	2,000	1,685	2,000	1,850	Office Supplies	50401	1,850	1,850	-7.5%	(150)
\$ 2,300	\$ 1,980	\$ 2,000	\$ 1,685	\$ 2,000	\$ 1,850	TOTAL	\$ 1,850	\$ 1,850	-7.5%	\$ (150)	
\$ 232,510	\$ 227,157	\$ 234,140	\$ 230,596	\$ 239,050	\$ 236,995	TOTAL REVENUE COLLECTION	\$ 239,686	\$ 239,686	0.3%	\$ 636	

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 wages. Since a market rate adjustment was granted in the current year, I reduced the request to average annual increase for all other staff. The increase request for Election/Pollworker salary will be funded by from the remaining elections grant received in the prior year. Changes included within the contractual services section of this budget are based on market trends and anticipated usage.

2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Approved	2022-23 Estimate	OBJECT OF EXPENDITURE	2023-2024		% Change	\$ Change
							Manager	Council		
PERSONNEL - 001										
16,426	16,426	16,800	16,800	22,000	22,000	Salary Administration	50120	22,495	22,495	2.3%
40,000	28,416	40,000	21,591	35,000	35,000	Election/Pollworkers	50162	35,000	35,000	0.0%
\$ 56,426	\$ 44,842	\$ 56,800	\$ 38,391	\$ 57,000	\$ 57,000	TOTAL	\$ 57,495	\$ 57,495	0.9%	\$ 495
CONTRACTUAL SERVICES - 002										
5,000	6,266	6,000	4,045	6,000	5,488	Printing	50201	6,000	6,000	0.0%
1,500	-	1,000	1,506	1,000	-	Advertising	50202	500	500	-50.0%
1,750	2,966	1,750	1,265	2,200	2,200	Postage & Delivery	50203	2,200	2,200	0.0%
1,400	177	1,400	1,020	1,400	1,139	Professional Development & Affiliation	50204	800	800	-42.9%
200	51	50	14	50	50	Transportation	50205	50	50	0.0%
3,000	130	3,000	1,411	1,000	834	Contractual Services - Support	50208	1,000	1,000	0.0%
3,700	4,669	4,000	4,050	4,100	4,500	Contractual Services - M&E	50210	4,100	4,100	0.0%
850	842	800	837	-	-	Telephone	50228	-	-	0.0%
\$ 17,400	\$ 15,103	\$ 18,000	\$ 14,148	\$ 15,750	\$ 14,211	TOTAL	\$ 14,650	\$ 14,650	-7.0%	\$ (1,100)
MATERIALS & SUPPLIES - 003										
500	406	500	453	500	825	Office Supplies	50401	550	550	10.0%
\$ 500	\$ 406	\$ 500	\$ 453	\$ 500	\$ 825	TOTAL	\$ 550	\$ 550	10.0%	\$ 50
\$ 74,326	\$ 60,350	\$ 75,300	\$ 52,992	\$ 73,250	\$ 72,036	TOTAL REGISTRATION/ELECTIONS	\$ 72,695	\$ 72,695	-0.8%	\$ (555)

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, 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 decreased 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 the Conservation Commission is transportation for added bus tours that are hosted throughout the year by the Commission which are well attended by the community.

2020-21	2020-21	2021-22	2021-22	2022-23			2023-24				
Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE	Manager	Council	% Change	\$ Change	
						CONTRACTUAL SERVICES - 002					
500	208	500	44	250	-	Board of Assessment Appeals	50256	250	250	0.0%	-
31,770	31,360	32,928	29,498	29,500	27,264	Housing Authority	50257	27,265	27,265	-7.6%	(2,235)
4,500	4,500	4,500	3,670	4,000	2,500	Inland Wetlands / Aquifer Commission	50258	4,000	4,000	0.0%	-
3,500	407	3,000	2,753	2,500	1,873	Zoning Board of Appeals	50259	2,500	2,500	0.0%	-
50	46	50	18	50	50	Historic District Commission	50260	50	50	0.0%	-
16,423	16,423	19,070	19,070	19,512	19,512	NECCOG	50261	19,516	19,516	0.0%	4
2,500	2,500	2,500	2,115	2,500	2,500	Conservation Commission	50264	3,000	3,000	20.0%	500
1,500	804	1,500	3,000	2,920	920	Permanent Building Commission	50267	1,500	1,500	-48.6%	(1,420)
250	-	250	-	250	-	Public Safety Commission	50269	250	250	0.0%	-
14,000	8,142	14,000	16,004	14,000	13,800	Planning & Zoning Commission	50270	14,000	14,000	0.0%	-
500	-	500	-	1,000	-	Temporary Commissions	50297	1,000	-	-100.0%	(1,000)
2,500	2,500	2,500	2,034	2,500	1,500	Agriculture Commission	50298	2,500	2,500	0.0%	-
300	186	300	163	300	300	Historian	50263	300	300	0.0%	-
\$ 78,293	\$ 67,076	\$ 81,598	\$ 78,369	\$ 79,282	\$ 70,219	TOTAL	\$ 76,131	\$ 75,131	-5.2%	\$ (4,151)	
\$ 78,293	\$ 67,076	\$ 81,598	\$ 78,369	\$ 79,282	\$ 70,219	TOTAL TOWN COMMISSIONS & SERVICE AGENTS	\$ 76,131	\$ 75,131	-5.24%	\$ (4,151)	

GENERAL GOVERNMENT

DEPT # 10

PLANNING & DEVELOPMENT

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 which include an additional market adjustment based on a review of median salary levels for the positions within this department. This increase is offset by a decrease in clerical costs due to changes in staffing.

2020-21 Budget	2020-21 Actual	2021-22		2022-23		OBJECT OF EXPENDITURE	2023-24		% Change	\$ Change
		Approved	Actual	Approved	Estimate		Manager	Council		
PERSONNEL - 001										
86,570	86,539	88,500	88,428	90,500	90,500	Salary Administrative	50120	90,500	90,500	0.0%
45,345	45,355	46,345	46,333	47,260	35,670	Clerical	50130	43,745	43,745	-7.4%
113,485	111,556	116,330	106,023	120,480	120,480	Technical	50170	131,543	131,543	9.2%
6,000	1,840	5,000	5,032	5,000	5,000	Overtime	50190	5,000	5,000	0.0%
\$ 251,400	\$ 245,290	\$ 256,175	\$ 245,816	\$ 263,240	\$ 251,650	TOTAL	\$ 270,788	\$ 270,788	2.9%	\$ 7,548
CONTRACTUAL SERVICES - 002										
2,300	861	2,000	2,141	2,000	1,800	Printing	50201	2,000	2,000	0.0%
600	282	500	400	500	350	Postage & Delivery	50203	450	450	-10.0%
3,700	2,345	3,700	1,217	3,500	3,000	Professional Development & Affiliation	50204	3,078	3,078	-12.1%
-	-	-	-	-	-	Transportation	50205	-	-	0.0%
750	621	750	498	500	400	Knowledge & Reference Materials	50206	500	500	0.0%
320	-	320	272	300	308	Clothing	50223	300	300	0.0%
\$ 7,670	\$ 4,109	\$ 7,270	\$ 4,528	\$ 6,800	\$ 5,858	TOTAL	\$ 6,328	\$ 6,328	-6.9%	\$ (472)
MATERIALS & SUPPLIES - 003										
-	-	-	-	-	-	Office Equipment	50506	-	-	100.0%
1,200	1,163	1,000	745	1,000	1,000	Office Supplies	50401	1,000	1,000	0.0%
\$ 1,200	\$ 1,163	\$ 1,000	\$ 745	\$ 1,000	\$ 1,000	TOTAL	\$ 1,000	\$ 1,000	0.0%	\$ -
\$ 260,270	\$ 250,562	\$ 264,445	\$ 251,089	\$ 271,040	\$ 258,508	TOTAL PLANNING & DEVELOPMENT	\$ 278,116	\$ 278,116	2.6%	\$ 7,076

**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.

2020-21	2020-21	2021-22	2021-22	2022-23	2022-23		2022-23				
Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE	Manager	Council	% Change	\$ Change	
						CONTRACTUAL SERVICES - 002					
144,498	144,498	188,000	185,066	205,340	205,340	Contractual Services - Support	50208	216,600	216,600	5.5%	11,260
19,944	19,943	21,450	22,467	22,000	21,500	Telephone	50228	22,000	22,000	0.0%	-
\$ 164,442	\$ 164,441	\$ 209,450	\$ 207,533	\$ 227,340	\$ 226,840	TOTAL	\$ 238,600	\$ 238,600	5.0%	\$ 11,260	
\$ 164,442	\$ 164,441	\$ 209,450	\$ 207,533	\$ 227,340	\$ 226,840	TOTAL INFORMATION TECH. & COMM.	\$ 238,600	\$ 238,600	5.0%	\$ 11,260	

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. - 6:00 p.m. on Tuesday and 8:00 a.m. - 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

The proposed decreases in contractual services support for utility costs and material and supplies are based upon anticipated decreases with the move of Law Enforcement to the Police Administrative Building.

2020-21	2020-21	2021-22	2021-22	2022-23			2023-24				
Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE	Manager	Council	% Change	\$ Change	
						PERSONNEL - 001					
18,457	18,456	18,588	18,587	18,500	18,500	Labor	50150	18,500	18,500	0.0%	-
\$ 18,457	\$ 18,456	\$ 18,588	\$ 18,587	\$ 18,500	\$ 18,500	TOTAL	\$ 18,500	\$ 18,500	0.0%	\$ -	
						CONTRACTUAL SERVICES - 002					
7,000	7,033	7,000	6,218	7,000	7,000	Contractual Services - Support	50208	7,000	7,000	0.0%	-
17,000	16,038	17,000	17,516	17,000	17,500	Contractual Services - M&E	50210	17,500	17,500	2.9%	500
28,500	35,570	33,014	33,136	32,100	36,000	Electricity	50224	28,000	28,000	-12.8%	(4,100)
9,000	8,221	8,500	8,717	8,600	8,600	Heating Fuel - Natural Gas	50225	8,000	8,000	-7.0%	(600)
580	509	580	509	580	509	Sewer Charges	50226	580	580	0.0%	-
1,800	1,922	1,900	1,898	1,900	1,900	Water Charges	50227	1,800	1,800	-5.3%	(100)
\$ 63,880	\$ 69,292	\$ 67,994	\$ 67,994	\$ 67,180	\$ 71,509	TOTAL	\$ 62,880	\$ 62,880	-6.4%	\$ (4,300)	
						MATERIALS & SUPPLIES - 003					
1,235	1,923	1,700	2,006	1,700	1,700	Cleaning Supplies	50402	1,300	1,300	-23.5%	(400)
1,700	1,012	867	866	2,000	2,000	Operating Supplies	50403	1,500	1,500	-25.0%	(500)
-	-	334	28	-	-	Repair & Maintenance Supplies	50404	-	-	100.0%	-
\$ 2,935	\$ 2,935	\$ 2,901	\$ 2,900	\$ 3,700	\$ 3,700	TOTAL	\$ 2,800	\$ 2,800	-24.3%	\$ (900)	
						CAPITAL OUTLAY - 004					
14,206	14,206	12,706	12,706	20,569	20,569	Due to CNR	50507	14,848	14,848	-27.8%	(5,721)
\$ 14,206	\$ 14,206	\$ 12,706	\$ 12,706	\$ 20,569	\$ 20,569	TOTAL	\$ 14,848	\$ 14,848	-27.8%	\$ (5,721)	
\$ 99,478	\$ 104,889	\$ 102,189	\$ 102,187	\$ 109,949	\$ 114,278	TOTAL TOWN HALL BUILDING	\$ 99,028	\$ 99,028	-9.9%	\$ (10,921)	

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, the CT Main Street 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.

2020-21	2020-21	2021-22	2021-22	2022-23			2023-24				
Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE	Manager	Council	% Change	\$ Change	
						PERSONNEL - 001					
81,400	80,347	82,180	85,289	92,500	92,500	Salary Administrative	50120	92,500	92,500	0.0%	-
46,330	43,548	47,335	26,214	-	-	Clerical	50130	-	-	0.0%	-
\$ 127,730	\$ 123,895	\$ 129,515	\$ 111,503	\$ 92,500	\$ 92,500	TOTAL	\$ 92,500	\$ 92,500	0.0%	\$ -	
						CONTRACTUAL SERVICES - 002					
400	935	400	455	400	400	Printing	50201	400	400	0.0%	-
1,800	1,662	1,500	167	1,500	798	Advertising	50202	1,500	1,500	0.0%	-
100	54	100	76	100	75	Postage & Delivery	50203	100	100	0.0%	-
3,000	2,998	5,000	5,780	4,500	1,400	Professional Development & Affiliation	50204	4,500	4,500	0.0%	-
100	-	100	-	100	50	Transportation	50205	100	100	0.0%	-
100	44	-	-	-	-	Knowledge & Reference Materials	50206	-	-	0.0%	-
2,500	2,307	2,500	535	2,500	4,900	Contractual Services - Support	50208	2,500	2,500	0.0%	-
\$ 8,000	\$ 8,000	\$ 9,600	\$ 7,013	\$ 9,100	\$ 7,623	TOTAL	\$ 9,100	\$ 9,100	0.0%	\$ -	
						MATERIALS & SUPPLIES - 003					
500	481	500	466	500	500	Office Supplies	50401	500	500	0.0%	-
\$ 500	\$ 481	\$ 500	\$ 466	\$ 500	\$ 500	TOTAL	\$ 500	\$ 500	0.0%	\$ -	
\$ 136,230	\$ 132,376	\$ 139,615	\$ 118,982	\$ 102,100	\$ 100,623	TOTAL ECONOMIC DEVELOPMENT	\$ 102,100	\$ 102,100	0.0%	\$ -	

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

Decreases in clerical salaries are based on the change in the allocation of staff hours as this position is shared with the Town Manager and Finance Department. Slight decreases in contractual services are based on usage and historical trends.

2020-21	2020-21	2021-22	2021-22	2022-23		OBJECT OF EXPENDITURE	2023-24		% Change	\$ Change	
Budget	Actual	Budget	Actual	Approved	Estimate		Manager	Council			
							PERSONNEL - 001				
92,740	92,698	94,748	94,735	97,160	97,160	Salary Administrative	50120	97,160	97,160	0.0%	-
74,900	74,951	76,565	76,578	76,565	78,885	Technical	50170	80,915	80,915	5.7%	4,350
16,034	16,033	8,500	8,499	23,780	9,586	Clerical	50130	11,254	11,254	-52.7%	(12,526)
7,374	7,365	9,478	9,478	10,000	7,500	Overtime	50190	10,000	10,000	0.0%	-
\$ 191,048	\$ 191,047	\$ 189,291	\$ 189,290	\$ 207,505	\$ 193,131	TOTAL		\$ 199,329	\$ 199,329	-3.9%	\$ (8,176)
						CONTRACTUAL SERVICES - 002					
-	-	156	-	200	700	Advertising	50202	500	500	150.0%	300
20	18	20	34	20	20	Postage & Delivery	50203	20	20	0.0%	-
2,000	1,311	110	110	1,800	800	Professional Development & Affiliation	50204	1,400	1,400	-22.2%	(400)
487	487	216	315	750	500	Contractual Services - Support	50208	550	550	-26.7%	(200)
697	588	713	667	800	800	Clothing	50223	900	900	12.5%	100
2,019	2,019	2,020	2,108	2,500	2,100	Telephone	50228	2,200	2,200	-12.0%	(300)
\$ 5,223	\$ 4,423	\$ 3,235	\$ 3,234	\$ 6,070	\$ 4,920	TOTAL		\$ 5,570	\$ 5,570	-8.2%	\$ (500)
						MATERIALS & SUPPLIES - 003					
604	603	794	794	600	600	Office Supplies	50401	600	600	0.0%	-
\$ 604	\$ 603	\$ 794	\$ 794	\$ 600	\$ 600	TOTAL		\$ 600	\$ 600	0.0%	\$ -
						CAPITAL OUTLAY - 004					
7,666	7,666	11,714	11,714	11,714	11,714	Due to CNR	50507	11,714	11,714	0.0%	-
\$ 7,666	\$ 7,666	\$ 11,714	\$ 11,714	\$ 11,714	\$ 11,714	TOTAL		\$ 11,714	\$ 11,714	0.0%	\$ -
\$ 204,541	\$ 203,740	\$ 205,034	\$ 205,032	\$ 225,889	\$ 210,365	TOTAL HIGHWAY DIVISION SUPERVISION		\$ 217,213	\$ 217,213	-3.8%	\$ (8,676)

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

Changes in Clerical and Labor are related to contractual obligations based on current union wage agreements. Changes in repair and maintenance supplies are based on overall trends in usage.

2020-21	2020-21	2021-22	2021-22	2022-23	2022-23		2023-24			
Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE	Manager	Council	% Change	\$ Change
PERSONNEL - 001										
112,705	112,667	115,240	115,190	117,900	117,900	Salary Administrative	50120	117,900	117,900	0.0%
37,290	37,290	38,100	38,090	39,065	39,065	Clerical	50130	39,850	39,850	2.0%
66,050	66,056	67,520	67,500	138,008	138,008	Labor	50150	141,115	141,115	2.3%
124,580	116,396	121,550	124,031	127,500	127,500	Technical	50170	130,720	130,720	2.5%
9,000	1,466	5,000	820	2,500	2,500	Overtime	50190	2,500	2,500	0.0%
\$ 349,625	\$ 333,874	\$ 347,410	\$ 345,631	\$ 424,973	\$ 424,973	TOTAL	\$ 432,085	\$ 432,085	1.7%	\$ 7,112
CONTRACTUAL SERVICES - 002										
600	273	600	450	400	300	Printing	50201	400	400	0.0%
400	155	250	283	250	140	Postage & Delivery	50203	250	250	0.0%
2,000	2,290	2,000	604	3,000	3,000	Professional Development & Affiliation	50204	3,000	3,000	0.0%
200	-	-	-	-	-	Transportation	50205	-	-	0.0%
250	35	150	-	300	300	Knowledge & Reference Materials	50206	300	300	0.0%
10,000	8,883	10,000	5,581	10,000	10,000	Professional Services	50215	10,000	10,000	0.0%
900	455	600	662	600	600	Clothing	50223	600	600	0.0%
-	-	-	-	-	-	Telephone	50228	-	-	0.0%
\$ 14,350	\$ 12,091	\$ 13,600	\$ 7,580	\$ 14,550	\$ 14,340	TOTAL	\$ 14,550	\$ 14,550	0.0%	\$ -
MATERIALS & SUPPLIES - 003										
800	382	800	740	700	700	Office Supplies	50401	700	700	0.0%
300	302	2,900	532	1,800	1,800	Operating Supplies	50403	1,800	1,800	0.0%
7,500	6,148	7,500	5,536	7,500	6,000	Repair & Maintenance Supplies	50404	6,000	6,000	-20.0%
-	-	-	-	-	-	Motor Fuel	50420	-	-	0.0%
\$ 8,600	\$ 6,831	\$ 11,200	\$ 6,808	\$ 10,000	\$ 8,500	TOTAL	\$ 8,500	\$ 8,500	-15.0%	\$ (1,500)
CAPITAL OUTLAY - 004										
11,074	11,074	11,274	11,274	11,274	11,274	Due to CNR	50507	11,274	11,274	0.0%
\$ 11,074	\$ 11,074	\$ 11,274	\$ 11,274	\$ 11,274	\$ 11,274	TOTAL	\$ 11,274	\$ 11,274	0.0%	\$ -
\$ 383,649	\$ 363,871	\$ 383,484	\$ 371,293	\$ 460,797	\$ 459,087	TOTAL ENG. & FACILITIES ADMIN.	\$ 466,409	\$ 466,409	1.2%	\$ 5,612

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. Increases in repair parts related to combining the repair costs from the Parks and Recreation budget as part of the overall fleet management. Changes among the contractual services accounts are reflective of actual usage and historical trends.

2020-21	2020-21	2021-22	2021-22	2022-23			2023-24				
Budget	Actual	Budget	Actual	Budget	Estimate	OBJECT OF EXPENDITURE		Manager	Council	% Change	\$ Change
						PERSONNEL - 001					
220,944	220,944	237,570	225,560	245,975	215,000	Labor	50150	251,100	251,100	2.1%	5,125
\$ 220,944	\$ 220,944	\$ 237,570	\$ 225,560	\$ 245,975	\$ 215,000	TOTAL		\$ 251,100	\$ 251,100	2.1%	\$ 5,125
						CONTRACTUAL SERVICES - 002					
15,000	29,443	15,000	19,463	15,000	19,000	Contractual Services - Support	50208	20,000	20,000	33.3%	5,000
61,807	52,133	53,000	48,458	53,000	53,000	Contractual Services - M&E	50210	53,000	53,000	0.0%	-
3,500	1,383	2,500	591	1,700	1,500	Rental Equipment & Facilities	50219	1,700	1,700	0.0%	-
7,300	6,853	7,300	8,045	7,300	7,300	Clothing	50223	4,000	4,000	-45.2%	(3,300)
20,700	20,720	20,700	15,186	20,700	18,500	Electricity	50224	18,500	18,500	-10.6%	(2,200)
16,200	14,048	16,200	14,634	23,000	23,000	Heating Fuel	50225	23,000	23,000	0.0%	-
3,100	2,902	3,100	2,866	3,100	3,100	Sewer Charge	50226	3,100	3,100	0.0%	-
\$ 127,607	\$ 127,482	\$ 117,800	\$ 109,243	\$ 123,800	\$ 125,400	TOTAL		\$ 123,300	\$ 123,300	-0.4%	\$ (500)
						MATERIALS & SUPPLIES - 003					
3,500	1,659	3,500	1,403	2,500	3,200	Cleaning Supplies	50402	2,500	2,500	0.0%	-
6,000	4,023	6,000	6,373	5,000	6,000	Operating Supplies	50403	6,000	6,000	20.0%	1,000
6,200	4,529	6,200	7,133	6,000	6,000	Repair & Maintenance Supplies	50404	6,000	6,000	0.0%	-
130,000	146,741	125,000	135,740	135,000	138,000	Repair Parts	50410	138,000	138,000	2.2%	3,000
8,000	6,024	8,000	10,250	7,000	7,000	Small Tools & Equipment	50415	7,000	7,000	0.0%	-
107,000	107,000	107,000	86,256	127,000	127,000	Motor Fuel	50420	127,000	127,000	0.0%	-
7,454	4,431	10,000	10,825	10,000	10,000	Lubricants	50421	10,000	10,000	0.0%	-
18,000	11,745	20,000	13,471	17,700	17,700	Tires	50425	17,000	17,000	-4.0%	(700)
\$ 286,154	\$ 286,153	\$ 285,700	\$ 271,451	\$ 310,200	\$ 314,900	TOTAL		\$ 313,500	\$ 313,500	1.1%	\$ 3,300
						CAPITAL OUTLAY - 004					
6,067	6,067	6,067	6,067	6,067	6,067	Due to CNR	50507	6,067	6,067	0.0%	-
\$ 6,067	\$ 6,067	\$ 6,067	\$ 6,067	\$ 6,067	\$ 6,067	TOTAL		\$ 6,067	\$ 6,067	0.0%	\$ -
\$ 640,772	\$ 640,646	\$ 647,137	\$ 612,321	\$ 686,042	\$ 661,367	TOTAL CENTRAL GARAGE		\$ 693,967	\$ 693,967	1.2%	\$ 7,925

PUBLIC WORKS

DEPT # 28

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. Increases for overtime is due to the increase in non winter storm calls, specifically as they relate to wind related incidents and downed trees. Increases in contractual services support related to the reclassification of calcium costs as this road treatment is now an outsourced service. Remaining 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.

2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Approved	2022-23 Estimate	OBJECT OF EXPENDITURE	2023-24		% Change	\$ Change
							Manager	Council		
						PERSONNEL - 001				
731,124	724,170	838,572	835,658	882,850	882,850	Labor	50150	902,800	2.3%	19,950
10,000	12,413	10,000	12,913	10,000	13,000	Overtime	50190	13,000	30.0%	3,000
\$ 741,124	\$ 736,583	\$ 848,572	\$ 848,571	\$ 892,850	\$ 895,850	TOTAL	\$ 915,800	\$ 915,800	2.6%	\$ 22,950
						CONTRACTUAL SERVICES - 002				
4,117	3,717	5,500	2,100	5,000	5,000	Professional Development & Affiliation	50204	5,000	0.0%	-
26,000	26,720	25,000	24,211	25,000	25,000	Contractual Services - Support	50208	32,000	28.0%	7,000
3,500	3,500	-	3,500	4,500	4,500	Rental Equipment & Facilities	50219	4,500	0.0%	-
300	320	300	70	350	350	Meals	50222	350	0.0%	-
9,183	8,443	9,765	10,037	9,400	9,750	Clothing	50223	9,750	3.7%	350
8,442	8,442	7,515	8,162	11,000	11,000	Electricity for Street Lights	50224	11,000	0.0%	-
\$ 51,542	\$ 51,141	\$ 48,080	\$ 48,080	\$ 55,250	\$ 55,600	TOTAL	\$ 62,600	\$ 62,600	13.3%	\$ 7,350
						MATERIALS & SUPPLIES - 003				
10,750	11,348	10,750	11,151	10,750	11,250	Operating Supplies	50403	11,500	7.0%	750
2,000	1,313	500	733	500	500	Repair & Maintenance Supplies	50404	750	50.0%	250
1,000	562	1,000	991	1,000	1,200	Landscaping Supplies	50405	1,000	0.0%	-
7,500	7,467	6,000	5,754	6,500	6,500	Small Tools & Equipment	50415	7,000	7.7%	500
15,500	16,893	20,500	20,882	21,000	21,000	Drainage Products	50433	21,000	0.0%	-
7,000	5,046	10,000	6,431	10,000	10,000	Sand & Gravel	50434	10,000	0.0%	-
4,000	4,343	4,000	-	4,500	4,500	Calcium	50435	-	-100.0%	(4,500)
20,000	21,925	22,000	20,866	20,500	20,500	Traffic Control Supplies	50440	21,000	2.4%	500
\$ 67,750	\$ 68,896	\$ 74,750	\$ 66,808	\$ 74,750	\$ 75,450	TOTAL	\$ 72,250	\$ 72,250	-3.3%	\$ (2,500)
						CAPITAL OUTLAY - 004				
250,248	257,008	250,248	258,189	1,250,000	1,250,000	Road Renewal	50501	1,250,000	0.0%	-
-	-	-	-	12,849	12,849	Equipment non-vehicular	50505	-	100.0%	(12,849)
525,790	525,790	525,561	525,561	396,296	396,296	Due to CNR	50507	403,213	1.7%	6,917
\$ 776,038	\$ 782,798	\$ 775,809	\$ 783,750	\$ 1,659,145	\$ 1,659,145	TOTAL	\$ 1,653,213	\$ 1,653,213	-0.4%	\$ (5,932)
\$ 1,636,454	\$ 1,639,418	\$ 1,747,211	\$ 1,747,209	\$ 2,681,995	\$ 2,686,045	TOTAL HIGHWAY MAINTENANCE	\$ 2,703,863	\$ 2,703,863	0.8%	\$ 21,868

PUBLIC WORKS**DEPT # 29****HIGHWAY WINTER MAINTENANCE****DESCRIPTION**

The Town of Killingly Highway Division Winter Maintenance Account funds the cost of winter snow removal and ice control during regular and overtime winter 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 winter precipitation, temperatures, and the length of the winter season; therefore, expenses fluctuate annually.

BUDGET VARIANCE DETAIL

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

2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Approved	2022-23 Estimate	OBJECT OF EXPENDITURE	2023-24		% Change	\$ Change
							Manager	Council		
						PERSONNEL - 001				
78,315	78,314	108,985	108,984	115,000	100,000	Overtime	50190	115,000	115,000	0.0%
\$ 78,315	\$ 78,314	\$ 108,985	\$ 108,984	\$ 115,000	\$ 100,000	TOTAL	\$ 115,000	\$ 115,000	0.0%	\$ -
						CONTRACTUAL SERVICES - 002				
612	611	3,958	3,568	5,000	5,000	Contractual Services M&E	50210	5,000	5,000	0.0%
3,210	3,210	4,000	4,390	4,000	4,000	Meals	50222	4,000	4,000	0.0%
\$ 3,822	\$ 3,821	\$ 7,958	\$ 7,958	\$ 9,000	\$ 9,000	TOTAL	\$ 9,000	\$ 9,000	0.0%	\$ -
						MATERIALS & SUPPLIES - 003				
18,172	18,172	20,000	20,415	20,000	20,000	Operating Supplies	50403	20,000	20,000	0.0%
3,692	3,692	5,000	10,094	8,000	7,785	Sand & Gravel	50434	8,000	8,000	0.0%
138,200	138,200	217,461	211,952	232,000	232,000	Salt & Calcium	50435	232,000	157,000	-32.3%
\$ 160,064	\$ 160,064	\$ 242,461	\$ 242,461	\$ 260,000	\$ 259,785	TOTAL	\$ 260,000	\$ 185,000	-28.8%	\$ (75,000)
\$ 242,201	\$ 242,199	\$ 359,404	\$ 359,403	\$ 384,000	\$ 368,785	TOTAL HIGHWAY WINTER MAINTENANCE	\$ 384,000	\$ 309,000	-19.5%	\$ (75,000)

**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 revenues. More specifically, this budget includes increases in slots for summer camp, additional programming for summer camp, the addition of a theater camp, and programmatic increases for Youth Hoop.

2018-19		2018-19		2019-20		2019-20		2020-21		2020-21		2021-22		2021-22		2022-23		2022-23		2023-24			
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Approved	Actual	Approved	Estimate	Approved	Estimate	Manager	Projected	Council	Projected	Projected	Projected
457,203	443,277	468,713	430,279	470,745	348,367	410,905	410,903	470,423	470,123	Expenditures/Appropriations		470,423	470,123	Revenues		504,448	504,448	504,448	504,448				
(121,500)	(123,434)	(124,500)	(62,872)	(130,000)	(65,503)	(130,000)	(126,479)	(136,000)	(129,000)			(136,000)	(129,000)			(145,500)	(145,500)	(145,500)	(145,500)				
\$335,703	\$319,843	\$344,213	\$367,407	\$340,745	\$282,864	\$280,905	\$284,424	334,423	\$341,123	Net Tax Impact		334,423	\$341,123			\$358,948	358,948	\$358,948	358,948				
2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2021-22		2022-23				2023-24											
Budget	Actual	Budget	Actual	Budget	Actual	Approved	Actual	Approved	Estimate	OBJECT OF EXPENDITURE		Approved	Estimate	Manager	Council	% Change	\$ Change						
PERSONNEL - 001																							
79,150	79,087	81,450	81,395	82,870	82,769	84,710	94,009	84,710	82,310	Salary Administrative	50120	82,000	82,000	-3.2%	(2,710)								
68,550	68,158	70,410	70,471	71,740	71,686	62,810	82,749	84,755	85,675	Clerical	50130	88,454	88,454	4.4%	3,699								
-	-	-	9,177	11,232	11,161	16,932	-	-	-	Permanent PT	50140	-	-	0.0%	-								
142,000	127,397	142,000	109,112	121,000	48,199	81,800	76,888	118,000	105,587	Seasonal Staff	50161	122,841	122,841	4.1%	4,841								
87,350	87,298	91,050	90,928	96,650	72,461	98,800	91,451	103,255	116,648	Technical	50170	116,760	116,760	13.1%	13,505								
7,500	7,900	7,500	6,079	8,250	1,800	7,000	6,955	7,000	7,500	Overtime	50190	8,000	8,000	14.3%	1,000								
\$ 384,550	\$ 369,840	\$ 392,410	\$ 367,162	\$ 391,742	\$ 288,075	\$ 352,052	\$ 352,052	\$ 397,720	\$ 397,720	TOTAL		\$ 418,055	\$ 418,055	5.1%	\$ 20,335								
CONTRACTUAL SERVICES - 002																							
1,600	487	1,200	13	1,000	837	500	224	400	800	Printing	50201	800	800	100.0%	400								
8,500	7,454	8,000	6,221	8,000	3,873	7,750	7,462	7,750	8,000	Advertising	50202	8,000	8,000	3.2%	250								
4,800	4,603	4,600	3,158	4,600	189	4,600	3,861	5,000	5,500	Postage & Delivery	50203	5,500	5,500	10.0%	500								
3,500	3,903	4,500	2,673	4,500	3,799	4,250	3,483	4,250	4,500	Professional Development & Affiliation	50204	4,250	4,250	0.0%	-								
100	148	150	140	150	29	100	54	50	50	Transportation	50205	50	50	0.0%	-								
350	345	350	248	350	234	200	104	250	250	Knowledge & Reference Materials	50206	250	250	0.0%	-								
30,448	32,876	29,000	30,332	33,000	35,238	18,255	19,820	32,000	30,000	Contractual Services - Support	50208	42,740	42,740	33.6%	10,740								
2,500	2,037	2,200	898	1,850	835	1,100	2,054	1,800	2,000	Contractual Services - Office	50209	2,000	2,000	11.1%	200								
3,360	3,404	2,500	2,682	3,500	2,293	2,750	2,442	2,750	2,750	Telephone	50228	2,750	2,750	0.0%	-								
\$ 55,158	\$ 55,257	\$ 52,500	\$ 46,364	\$ 56,950	\$ 47,327	\$ 39,505	\$ 39,504	\$ 54,250	\$ 53,850	TOTAL		\$ 66,340	\$ 66,340	22.3%	\$ 12,090								
MATERIALS & SUPPLIES - 003																							
3,820	2,475	3,250	2,358	2,500	1,440	2,295	2,228	2,400	2,500	Office Supplies	50401	2,500	2,500	4.2%	100								
9,666	10,669	11,500	8,438	11,000	7,239	10,000	10,686	9,500	9,500	Operating Supplies	50403	9,500	9,500	0.0%	-								
3,066	3,250	6,000	2,904	5,500	1,233	4,000	3,380	3,500	3,500	Athletic Supplies/Games	50409	5,000	5,000	42.9%	1,500								
\$ 16,552	\$ 16,394	\$ 20,750	\$ 13,700	\$ 19,000	\$ 9,912	\$ 16,295	\$ 16,294	\$ 15,400	\$ 15,500	TOTAL		\$ 17,000	\$ 17,000	10.4%	\$ 1,600								
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	50507	3,053	3,053	0.0%	-								
\$ 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	0.0%	\$ -								
\$ 459,313	\$ 444,544	\$ 468,713	\$ 430,279	\$ 470,745	\$ 348,367	\$ 410,905	\$ 410,903	\$ 470,423	\$ 470,123	TOTAL RECREATION ADMIN & PROGRAMS		\$ 504,448	\$ 504,448	7.2%	\$ 34,025								

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 two (2) full-time positions. The remaining positions are seasonal part time staff.

BUDGET VARIANCE DETAIL

The proposed budget includes contractual wage increases in personnel. Overtime is also increased based on actual needs and historical trends. Increases in rental equipment and facilities is an increase in the services for portalets at Owen Bell Park, and Westfield Ave.

2020-21	2020-21	2021-22	2021-22	2022-23			2023-24				
Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE	Manager	Council	% Change	\$ Change	
						PERSONNEL - 001					
117,530	117,556	120,150	120,118	123,520	123,520	Full Time Labor	50150	126,155	126,155	2.1%	2,635
14,497	14,497	35,528	35,528	44,000	44,289	Seasonal Labor	50161	44,000	44,000	0.0%	-
11,292	11,266	16,126	16,158	13,000	16,000	Overtime	50190	14,000	14,000	7.7%	1,000
\$ 143,319	\$ 143,319	\$ 171,804	\$ 171,804	\$ 180,520	\$ 183,809	TOTAL	\$ 184,155	\$ 184,155	2.0%	\$3,635	
						CONTRACTUAL SERVICES - 002					
10,750	13,242	11,000	10,596	11,000	10,095	Contractual Services - Support	50208	11,000	11,000	0.0%	-
8,250	7,880	8,250	10,042	8,000	8,000	Contractual Services - M&E	50210	8,000	8,000	0.0%	-
7,000	5,138	6,360	6,223	6,500	6,500	Rental Equipment & Facilities	50219	7,500	7,500	15.4%	1,000
200	-	100	-	50	-	Meals	50222	50	50	0.0%	-
1,800	1,113	1,800	1,089	1,350	1,350	Clothing	50223	1,350	1,350	0.0%	-
12,417	11,903	14,778	14,777	15,000	15,000	Electricity	50224	15,000	15,000	0.0%	-
1,000	1,227	1,000	961	1,000	1,000	Heating Fuel - Propane	50225	1,000	1,000	0.0%	-
525	509	575	509	575	509	Sewer Charges	50226	575	575	0.0%	-
3,700	2,391	3,000	2,665	2,800	2,800	Water Charges	50227	2,800	2,800	0.0%	-
\$ 45,642	\$ 43,402	\$ 46,863	\$ 46,862	\$ 46,275	\$ 45,254	TOTAL	\$ 47,275	\$ 47,275	2.2%	\$ 1,000	
						MATERIALS & SUPPLIES - 003					
5,000	2,667	4,500	5,167	4,000	3,500	Operating Supplies	50403	5,000	5,000	25.0%	1,000
7,500	15,434	7,000	8,648	7,000	7,000	Repair & Maintenance Supplies	50404	7,000	7,000	0.0%	-
16,500	13,965	15,000	15,415	14,500	14,500	Landscaping Supplies	50405	13,500	13,500	-6.9%	(1,000)
4,097	1,399	4,923	2,052	3,700	3,700	Repair Parts	50410	3,700	3,700	0.0%	-
3,000	2,700	2,500	2,632	2,500	2,500	Small Tools & Equipment	50415	2,500	2,500	0.0%	-
7,200	7,200	6,700	7,109	7,500	7,500	Motor Fuel	50420	7,500	7,500	0.0%	-
500	431	400	-	-	-	Tires	50425	-	-	0.0%	-
\$ 43,797	\$ 43,796	\$ 41,023	\$ 41,023	\$ 39,200	\$ 38,700	TOTAL	\$ 39,200	\$ 39,200	0.0%	\$ -	
						CAPITAL OUTLAY - 004					
-	-	-	-	-	-	Equipment - Non-vehicular	50505	-	-	100.0%	-
43,610	43,610	31,813	31,813	34,313	34,313	Due to CNR	50507	34,313	34,313	0.0%	-
\$ 43,610	\$ 43,610	\$ 31,813	\$ 31,813	\$ 34,313	\$ 34,313	TOTAL	\$ 34,313	\$ 34,313	0.0%	\$ -	
\$276,368	\$274,128	\$ 291,503	\$291,502	\$ 300,308	\$302,076	TOTAL PARKS & GROUNDS	\$ 304,943	\$ 304,943	1.5%	\$ 4,635	

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 include further restructuring among full and part time staff made among circulation staff and the IT specialist positions in order to adequately serve the needs of the Library patrons. Part of the restructuring of the IT specialist also included the outsourcing of IT services to make necessary network security enhancements. Regular part time includes additional circulation staff with a proposed 20 hour position. Changes in remaining line items among both Contractual Services and Materials & Supplies accounts have been made based on market price and actual usage trends.

2020-21	2020-21	2021-22	2021-22	2022-23			2023-24				
Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE	Manager	Council	% Change	\$ Change	
PERSONNEL - 001											
76,370	76,276	78,075	78,037	80,023	80,023	Salary Administrative	50120	80,023	80,023	0.0%	-
252,957	232,323	278,144	251,125	195,541	157,676	Regular Part-Time	50140	178,070	178,070	-8.9%	(17,471)
11,611	12,844	11,603	11,691	12,055	11,682	Seasonal	50161	12,330	12,330	2.3%	275
81,609	83,065	83,469	83,889	168,945	165,606	Technical Full-Time	50170	169,741	169,741	0.5%	796
\$ 422,547	\$ 404,509	\$ 451,291	\$ 424,742	\$ 456,564	\$ 414,987	TOTAL	\$ 440,164	\$ 440,164	-3.6%	\$ (16,400)	
CONTRACTUAL SERVICES - 002											
400	55	350	256	250	180	Printing	50201	200	200	-20.0%	(50)
400	152	250	215	200	350	Postage & Delivery	50203	300	300	50.0%	100
3,000	2,090	3,000	2,416	2,750	3,064	Professional Development & Affiliation	50204	2,700	2,700	-1.8%	(50)
200	-	100	-	50	-	Transportation	50205	50	50	0.0%	-
10,000	9,991	10,000	10,011	10,000	10,000	Knowledge & Reference Materials	50206	10,000	10,000	0.0%	-
14,000	19,597	10,000	6,525	10,000	35,410	Contractual Services - Support	50208	34,000	34,000	240.0%	24,000
2,700	1,156	2,500	1,389	2,000	1,970	Contractual Services - Office	50209	2,000	2,000	0.0%	-
7,000	8,066	11,000	12,344	10,000	15,000	Contractual Services - M&E	50210	10,000	10,000	0.0%	-
47,000	46,143	46,000	46,101	46,000	46,890	Data Processing	50218	46,000	46,000	0.0%	-
4,500	4,502	5,000	5,000	5,000	5,000	Audio Visual	50220	5,000	5,000	0.0%	-
30,000	22,396	30,000	23,850	24,000	24,000	Electricity	50224	24,000	24,000	0.0%	-
9,500	10,301	9,500	12,823	9,500	9,500	Heating Fuel-Natural Gas	50225	9,500	9,500	0.0%	-
660	572	660	509	600	509	Sewer Charge	50226	600	600	0.0%	-
3,700	3,646	4,000	3,920	3,900	4,120	Water Charges	50227	4,100	4,100	5.1%	200
2,800	2,795	2,800	2,987	3,200	3,300	Telephone	50228	3,200	3,200	0.0%	-
\$ 135,860	\$ 131,462	\$ 135,160	\$ 128,346	\$ 127,450	\$ 159,293	TOTAL	\$ 151,650	\$ 151,650	19.0%	\$ 24,200	
MATERIALS & SUPPLIES - 003											
5,000	4,682	5,000	5,229	4,800	4,800	Office Supplies	50402	5,000	5,000	4.2%	200
4,000	4,761	3,000	2,497	2,500	2,200	Cleaning Supplies	50403	2,400	2,400	-4.0%	(100)
500	204	500	537	300	300	Operating Supplies	50404	300	300	0.0%	-
3,500	3,213	3,500	3,673	3,300	3,300	Repair & Maintenance Supplies	50410	3,500	3,500	6.1%	200
1,500	1,435	2,000	2,005	1,500	1,500	Arts & Crafts	50420	2,000	2,000	33.3%	500
\$ 14,500	\$ 14,295	\$ 14,000	\$ 13,941	\$ 12,400	\$ 12,100	TOTAL	\$ 13,200	\$ 13,200	6.5%	\$ 800	
CAPITAL OUTLAY - 004											
3,901	3,901	3,901	3,901	3,901	3,901	Due to CNR	50507	3,901	3,901	0.0%	-
\$ 3,901	\$ 3,901	\$ 3,901	\$ 3,901	\$ 3,901	\$ 3,901	TOTAL	\$ 3,901	\$ 3,901	0.0%	\$ -	
\$ 576,808	\$ 554,167	\$ 604,352	\$ 570,930	\$ 600,315	\$ 590,281	TOTAL PUBLIC LIBRARY	\$ 608,915	\$ 608,915	1.4%	\$ 8,600	

RECREATION/CULTURAL

DEPT # 35

CIVIC AND CULTURAL EVENT SUBSIDIES

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.

2020-21	2020-21	2021-22	2021-22	2022-23		OBJECT OF EXPENDITURE	2023-24		% Change	\$ Change
Budget	Actual	Budget	Actual	Approved	Estimate		Manager	Council		
						CONTRACTUAL SERVICES - 002				
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	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	TOTAL	\$ 3,500	\$ 3,500	0.0%	\$ -
						TOTAL CIVIC AND				
\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	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

This budget includes increases in costs based on market prices for the maintenance of the elevator systems and trash removal in Contractual M&E , offset by historical usage trends in sewer.

2020-21	2020-21	2021-22	2021-22	2022-23		2023-24					
Budget	Actual	Approved	Actual	Approved	Estimate	OBJECT OF EXPENDITURE		Manager	Council	% Change	\$ Change
						PERSONNEL - 001					
17,500	16,681	17,567	17,567	18,000	18,000	Labor	50150	18,200	18,200	1.1%	200
\$ 17,500	\$ 16,681	\$ 17,567	\$ 17,567	\$ 18,000	\$ 18,000	TOTAL		\$ 18,200	\$ 18,200	1.1%	\$ 200
						CONTRACTUAL SERVICES - 002					
50,000	18,183	-	887	-	-	Contractual Services Support	50208	-	-	0.0%	-
18,000	15,613	16,750	17,078	16,750	17,500	Contractual Services M&E	50210	18,000	18,000	7.5%	1,250
25,000	16,963	25,000	19,894	19,000	19,000	Electricity	50224	19,000	19,000	0.0%	-
30,000	29,268	30,000	33,588	35,000	35,000	Heating Fuel - Natural Gas	50225	35,000	35,000	0.0%	-
800	1,066	1,200	1,947	2,000	509	Sewer Charges	50226	560	560	-72.0%	(1,440)
6,000	5,315	6,000	5,082	5,600	5,600	Water Charges	50227	5,600	5,600	0.0%	-
\$ 129,800	\$ 86,409	\$ 78,950	\$ 78,476	\$ 78,350	\$ 77,609	TOTAL		\$ 78,160	\$ 78,160	-0.2%	\$ (190)
						MATERIALS & SUPPLIES - 003					
2,250	2,398	2,183	1,791	1,850	1,850	Cleaning Supplies	50402	2,000	2,000	8.1%	150
2,500	1,776	2,500	911	2,800	2,900	Operating Supplies	50403	2,800	2,800	0.0%	-
3,500	2,762	3,500	2,562	2,250	2,250	Repair & Maintenance Supplies	40404	2,500	2,500	11.1%	250
250	-	150	145	150	150	Small Tools & Equipment	50415	150	150	0.0%	-
\$ 8,500	\$ 6,936	\$ 8,333	\$ 5,409	\$ 7,050	\$ 7,150	TOTAL		\$ 7,450	\$ 7,450	5.7%	\$ 400
\$ 155,800	\$ 110,026	\$ 104,850	\$ 101,452	\$ 103,400	\$ 102,759	TOTAL COMMUNITY CENTER		\$ 103,810	\$ 103,810	0.4%	\$ 410

RECREATION/CULTURAL

DEPT # 39

OTHER TOWN BUILDINGS

DESCRIPTION

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

BUDGET VARIANCE DETAIL

The proposed budget is consistent with prior year funding levels.

2020-21	2020-21	2021-22	2021-22	2022-23		OBJECT OF EXPENDITURE	2023-24		% Change	\$ Change
Budget	Actual	Budget	Actual	Approved	Estimate		Manager	Council		
						CONTRACTUAL SERVICES - 002				
1,000	2,684	1,000	2,147	2,100	2,100	Contractual Services Support	50208	2,100	2,100	0.0%
2,500	2,142	2,500	3,508	2,500	2,500	Contractual Services M&E	50210	2,500	2,500	0.0%
5,800	4,217	5,800	5,139	5,800	5,800	Electricity	20224	5,800	5,800	0.0%
3,500	3,244	3,500	3,593	3,500	3,500	Heating Fuel - Natural Gas	50225	3,500	3,500	0.0%
535	509	535	509	535	509	Sewer Charges	50226	535	535	0.0%
200	173	200	183	200	142	Water Charges	50227	200	200	0.0%
\$ 13,535	\$ 12,970	\$ 13,535	\$ 15,079	\$ 14,635	\$ 14,551	TOTAL	\$ 14,635	\$ 14,635	0.0%	\$ -
						MATERIALS & SUPPLIES - 003				
1,000	540	1,000	554	700	600	Repair & Maintenance Supplies	50404	700	700	0.0%
\$ 1,000	\$ 540	\$ 1,000	\$ 554	\$ 700	\$ 600	TOTAL	\$ 700	\$ 700	0.0%	\$ -
\$ 14,535	\$ 13,510	\$ 14,535	\$ 15,633	\$ 15,335	\$ 15,151	TOTAL OTHER TOWN BUILDINGS	\$ 15,335	\$ 15,335	0.0%	\$ -

**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 an 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 increases in wages. Overtime has increased due to actual after hour calls for building related calls. These costs have been offset by decreases in knowledge and reference materials and office supplies. Knowledge and reference materials have decreased as the need for new materials based new code changes adopted by the State are not anticipated until 2025. Professional developments costs have increased slightly due to price increases for required annual training courses.

2020-21	2020-21	2021-22	2021-22	2022-23		OBJECT OF EXPENDITURE	2023-2024		% Change	\$ Change	
Budget	Actual	Budget	Actual	Approved	Estimate		Manager	Council			
						PERSONNEL - 001					
43,575	40,529	43,000	42,989	44,100	44,100	Clerical	50130	44,980	44,980	2.0%	880
252,600	242,995	261,870	260,261	292,252	292,252	Technical	50170	302,443	302,443	3.5%	10,191
1,000	616	1,000	2,150	1,000	1,800	Overtime	50190	2,500	2,500	150.0%	1,500
\$ 297,175	\$ 284,139	\$ 305,870	\$ 305,400	\$ 337,352	\$ 338,152	TOTAL	\$ 349,923	\$ 349,923	3.7%	\$ 12,571	
						CONTRACTUAL SERVICES - 002					
1,000	862	1,000	920	800	700	Printing	50201	800	800	0.0%	-
550	590	550	325	550	500	Postage & Delivery	50203	550	550	0.0%	-
3,000	666	2,500	1971	2,000	2,000	Professional Development & Affiliation	50204	2,400	2,400	20.0%	400
1,200	1,428	1,350	1838	3,000	2,800	Knowledge & Reference Materials	50206	1,800	1,800	-40.0%	(1,200)
500	978	500	0	1,200	800	Professional Services	50215	1,200	1,200	0.0%	-
800	693	800	675	625	580	Clothing	50223	625	625	0.0%	-
\$ 7,050	\$ 5,217	\$ 6,700	\$ 5,729	\$ 8,175	\$ 7,380	TOTAL	\$ 7,375	\$ 7,375	-9.8%	\$ (800)	
						MATERIALS & SUPPLIES - 003					
1,300	1,322	1,000	371	800	400	Office Supplies	50401	700	700	-12.5%	(100)
650	322	650	1,112	650	600	Operating Supplies	50403	650	650	0.0%	-
\$ 1,950	\$ 1,644	\$ 1,650	\$ 1,483	\$ 1,450	\$ 1,000	TOTAL	\$ 1,350	\$ 1,350	-6.9%	\$ (100)	
						CAPITAL OUTLAY - 004					
7,289	5,576	-	-	-	-	Equipment non-vehicular	50505	-	-	0.0%	-
22,871	22,871	22,871	22,871	22,871	22,871	Due to CNR	50507	22,871	22,871	0.0%	-
\$ 30,160	\$ 28,447	\$ 22,871	\$ 22,871	\$ 22,871	\$ 22,871	TOTAL	\$ 22,871	\$ 22,871	0.0%	\$ -	
						TOTAL BUILDING					
\$ 336,335	\$ 319,447	\$ 337,091	\$ 335,483	\$ 369,848	\$ 369,403	SAFETY AND INSPECTIONS	\$ 381,519	\$ 381,519	3.2%	\$ 11,671	

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.

<u>2020-21</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>		<u>2023-24</u>			
<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Approved</u>	<u>Estimate</u>	<u>OBJECT OF EXPENDITURE</u>	<u>Manager</u>	<u>Council</u>	<u>% Change</u>	<u>\$ Change</u>
						<u>CONTRACTUAL SERVICES - 002</u>				
54,454	54,454	54,609	54,609	58,535	58,535	Professional Services	50215	66,533	66,533	13.7%
\$ 54,454	\$ 54,454	\$ 54,609	\$ 54,609	\$ 58,535	\$ 58,535	TOTAL	\$ 66,533	\$ 66,533	13.7%	\$ 7,998
						<u>MATERIALS & SUPPLIES - 003</u>				
60	57	60	57	60	60	Operating Supplies	50403	60	60	0.0%
\$ 60	\$ 57	\$ 60	\$ 57	\$ 60	\$ 60	TOTAL	\$ 60	\$ 60	0.0%	\$ -
<u>\$ 54,514</u>	<u>\$ 54,511</u>	<u>\$ 54,669</u>	<u>\$ 54,666</u>	<u>\$ 58,595</u>	<u>\$ 58,595</u>	TOTAL ANIMAL CONTROL	<u>\$ 66,593</u>	<u>\$ 66,593</u>	<u>13.6%</u>	<u>\$ 7,998</u>

**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 ten (10) full time Constables which includes a School Resource Officer (SRO), one (1) full time position for a Police Administrator and one (1) Resident State Troopers. 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 two Constables and five ASO positions and necessary equipment. The decrease to Contractual Services - Resident State Trooper is based on the State's contract for services with the reduction of a Resident State Trooper from two to one.

2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Approved	2022-23 Estimate	OBJECT OF EXPENDITURE	2023-24 Manager	2023-24 Council	% Change	\$ Change
PERSONNEL - 001										
				-	38,129	Salary Administrative	50120	61,010	61,010	100.0%
430,875	340,948	428,210	428,210	580,000	557,000	Constabulary	50180	768,000	718,000	23.8%
-	-	-	-	-	120,750	Armed Security Officers	50185	236,250	236,250	0.0%
82,500	28,000	45,140	45,140	70,000	72,500	Overtime	50190	72,500	72,500	3.6%
16,500	-	13,635	13,635	20,500	14,781	Clerical	50130	20,500	20,500	0.0%
\$ 529,875	\$ 368,948	\$ 486,985	\$ 486,985	\$ 670,500	\$ 803,160	TOTAL	\$ 1,158,260	\$ 1,108,260	65.3%	\$ 437,760
CONTRACTUAL SERVICES - 002										
100	-	300	-	150	150	Printing	50201	650	650	333.3%
150	149	150	125	200	100	Postage & Delivery	50203	200	200	0.0%
15,000	4,878	5,348	5,348	17,500	8,100	Professional Development/Training	50204	18,275	18,275	4.4%
3,400	1,803	7,000	384,933	6,000	7,620	Contractual Services - Constabulary	50212	8,700	8,700	45.0%
469,818	383,024	383,704	4,380	425,000	425,000	Contractual Services - Resident Troopers	50208	191,216	191,216	-55.0%
14,000	9,513	5,565	5,393	6,750	6,750	Clothing	50223	14,000	14,000	107.4%
5,500	6,772	6,500	8,388	10,000	9,500	Telephone	50228	16,950	16,950	69.5%
\$ 507,968	\$ 406,140	\$ 408,567	\$ 408,567	\$ 465,600	\$ 457,220	TOTAL	\$ 249,991	\$ 249,991	-46.3%	\$ (215,609)
MATERIALS & SUPPLIES - 003										
17,400	12,555	17,400	12,771	17,400	17,400	Operating Supplies	50403	19,900	19,900	14.4%
5,000	2,082	1,900	-	-	-	Vehicle Maintenance/Constabulary	50407	-	-	0.0%
5,500	8,701	8,000	14,528	24,000	18,750	Motor Fuel	50420	30,000	30,000	25.0%
\$ 27,900	\$ 23,338	\$ 27,300	\$ 27,299	\$ 41,400	\$ 36,150	TOTAL	\$ 49,900	\$ 49,900	20.5%	\$ 8,500
CAPITAL OUTLAY - 004										
-	-	-	-	-	-	Equipment - Non -Vehicular	50503	-	-	0.0%
14,000	-	-	-	-	-	Equipment - Vehicular (includes veh equip)	50504	-	-	0.0%
30,744	30,744	46,544	46,544	72,144	72,144	Due to CNR	50507	95,144	95,144	31.9%
\$ 44,744	\$ 30,744	\$ 46,544	\$ 46,544	\$ 72,144	\$ 72,144	TOTAL	\$ 95,144	\$ 95,144	31.9%	\$ 23,000
\$ 1,110,487	\$ 829,170	\$ 969,396	\$ 969,395	\$ 1,249,644	\$ 1,368,674	TOTAL LAW ENFORCEMENT	\$ 1,553,295	\$ 1,503,295	20.3%	\$ 253,651
				84,000	309,376	Funding provided by Board of Education budget for SRO and ASO Program	531,232	531,232	532.4%	\$ 447,232
				<u>\$ 1,165,644</u>	<u>\$ 1,059,298</u>	Net Budget Impact	<u>\$1,022,063</u>	<u>\$972,063</u>	<u>-16.6%</u>	<u>\$ (193,581)</u>

PUBLIC SAFETY**DEPT #44****LAW ENFORCEMENT ADMINISTRATION BUILDING****DESCRIPTION**

This budget accounts for the custodial coverage of the Law Enforcement Administration 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 year of operations for this facility.

2020-21 Budget	2020-21 Actual	2021-22 Approved	2021-22 Actual	2022-23		OBJECT OF EXPENDITURE		2023-24		% Change	\$ Change
				Approved	Estimate			Manager	Council		
-	-	-	-	-	-	PERSONNEL - 001					
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Labor	50150	9,100	9,100	100.0%	9,100
						TOTAL		\$ 9,100	\$ 9,100	100.0%	\$ 9,100
						CONTRACTUAL SERVICES - 002					
-	-	-	-	-	-	Contractual Services Support	50208	1,500	1,500	100.0%	1,500
-	-	-	-	-	-	Contractual Services M&E	50210	-	-	100.0%	-
-	-	-	-	-	-	Electricity	50224	7,500	7,500	100.0%	7,500
-	-	-	-	-	-	Heating Fuel - Natural Gas	50225	4,000	4,000	100.0%	4,000
-	-	-	-	-	-	Sewer Charges	50226	350	350	100.0%	350
-	-	-	-	-	-	Water Charges	50227	-	-	100.0%	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	TOTAL		\$ 13,350	\$ 13,350	100.0%	\$ 13,350
						MATERIALS & SUPPLIES - 003					
-	-	-	-	-	-	Cleaning Supplies	50402	1,000	1,000	100.0%	1,000
-	-	-	-	-	-	Operating Supplies	50403	-	-	100.0%	-
-	-	-	-	-	-	Repair & Maintenance Supplies	40404	1,250	1,250	100.0%	1,250
-	-	-	-	-	-	Small Tools & Equipment	50415	-	-	100.0%	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	TOTAL		\$ 2,250	\$ 2,250	100.0%	\$ 2,250
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	TOTAL LAW ENFORCEMENT ADMIN BLDG		\$ 24,700	\$ 24,700	100.0%	\$ 24,700

**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. Reduction in the project coordinator was reduced to a part time position in the proposed budget. This reduction offsets the increase in contractual services for project administration services that are outsourced to a third party contractor in connection with the grant administration for area Towns. This is merely a change in how the services are performed. These 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.

2020-21	2020-21	2021-22	2021-22	2022-23		OBJECT OF EXPENDITURE	2023-24		% Change	\$ Change	
Budget	Actual	Budget	Actual	Approved	Estimate		Manager	Council			
						PERSONNEL - 001					
75,130	75,103	76,155	75,103	78,360	78,360	Salary Administrative	50120	78,360	78,360	0.0%	-
68,110	68,084	66,700	68,084	46,700	-	Project Coordinator	50170	23,250	23,250	-50.2%	(23,450)
-	-	-	-	-	-	Technical	50170	-	-	0.0%	-
\$ 143,240	\$ 143,186	\$ 142,855	\$ 143,186	\$ 125,060	\$ 78,360	TOTAL		\$ 101,610	\$ 101,610	-18.8%	\$ (23,450)
						CONTRACTUAL SERVICES - 002					
850	545	850	545	750	400	Printing	50201	700	700	-6.7%	(50)
1,500	198	1,500	198	900	400	Advertising	50202	750	750	-16.7%	(150)
700	351	700	351	600	600	Postage & Delivery	50203	600	600	0.0%	-
5,000	605	3,000	605	1,300	750	Professional Development & Affiliation	50204	1,200	1,200	-7.7%	(100)
1,000	1,284	1,250	1,284	750	-	Transportation	50205	500	500	-33.3%	(250)
2,500	1,249	2,000	1,249	2,000	28,500	Contractual Services - Support	50208	23,350	23,350	1067.5%	21,350
\$ 11,550	\$ 4,231	\$ 9,300	\$ 4,231	\$ 6,300	\$ 30,650	TOTAL		\$ 27,100	\$ 27,100	330.2%	\$ 20,800
						MATERIALS & SUPPLIES - 003					
650	585	650	585	500	650	Office Supplies	50401	650	650	30.0%	150
\$ 650	\$ 585	\$ 650	\$ 585	\$ 500	\$ 650	TOTAL		\$ 650	\$ 650	30.0%	\$ 150
\$ 155,440	\$ 148,002	\$ 152,805	\$ 148,002	\$ 131,860	\$ 109,660	TOTAL COMMUNITY DEVELOPMENT		\$ 129,360	\$ 129,360	-1.9%	\$ (2,500)

**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. Killingly Business Association has requested additional funding due to increased marketing costs. KB Ambulance has submitted a proposed revision to services. The Senior Center has requested additional funds due to rising utility and maintenance costs. NDDH's budget reflects a per capita increase of \$1.75. QVEC 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 increase for TVCCA Elderly Nutrition program is due to the increase in food costs. The services for the Paramedic intercept are budgeted based on an estimated usage by the Town.

BUDGET VARIANCE DETAIL-COUNCIL

NDDH's final approved budget reflected a per capita increase of \$1.00. KB Ambulance funding request was reduced to \$150,000.

2020-21	2020-21	2021-2022	2021-22	2022-23	2022-23		2023-24				
Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE	Manager	Council	% Change	\$ Change	
-	-	2,000	2,000	2,000	2,000	CONTRACTUAL SERVICES - 002					
2,500	2,500	3,000	1,425	3,000	3,000	Eastern CT Conservation District	50262	2,000	2,000	0.0%	-
12,000	12,000	12,000	12,000	12,000	12,000	Killingly Business Association	50266	5,000	5,000	66.7%	2,000
12,159	12,159	12,159	12,159	12,781	12,781	Day Kimball Homecare	50273	12,000	12,000	0.0%	-
69,000	69,000	69,000	69,000	110,000	110,000	United Services	50274	12,781	12,781	0.0%	-
29,500	29,500	29,500	29,500	29,500	29,500	Ambulance Service	50275	255,000	150,000	36.4%	40,000
13,871	13,871	13,871	13,871	14,797	14,797	Senior Citizens Center	50276	35,000	35,000	18.6%	5,500
99,401	99,401	121,352	121,352	133,035	133,035	Quinebaug Youth Services	50277	14,797	14,797	0.0%	-
5,700	5,700	5,700	5,700	5,700	5,700	District Department of Health (NDDH)	50278	164,114	150,808	13.4%	17,773
43,872	43,871	45,800	45,799	53,462	53,462	Women's Center of Northeastern Connecticut	50279	5,700	5,700	0.0%	-
30,252	30,252	30,338	30,338	31,042	31,042	911 Emergency Dispatch	50280	59,842	59,842	11.9%	6,380
102,239	106,613	106,734	112,090	109,923	109,923	Transit District	50281	31,049	31,049	0.0%	7
34,100	34,100	34,100	34,100	37,510	37,510	Adult Education	50282	117,982	117,982	7.3%	8,059
1,500	1,500	1,500	1,500	1,500	1,500	Elderly Nutrition Program- Thames Council	50283	41,261	41,261	10.0%	3,751
87,875	62,370	70,000	72,039	75,000	75,000	Northeast Placement Services	50285	1,500	1,500	0.0%	-
6,500	6,500	6,500	6,500	6,500	6,500	Paramedic Intercept Service	50292	75,000	75,000	0.0%	-
1,500	1,500	1,500	1,500	1,500	1,500	ACCESS Agency	50296	6,500	6,500	0.0%	-
2,400	2,400	2,400	2,400	2,400	2,400	Veteran's Service	50299	1,500	1,500	0.0%	-
1,500	1,500	1,500	1,500	1,500	1,500	Senior Resources/Agency on Aging	50302	2,400	2,400	0.0%	-
-	-	-	-	500	500	The Arc	50315	1,500	1,500	0.0%	-
						The Last Green Valley	50316	500	500	100.0%	-
\$ 555,869	\$534,737	\$ 568,954	\$ 574,773	\$ 643,650	\$ 643,650	TOTAL	\$ 845,426	\$ 727,120	13.0%	\$ 83,470	
\$ 555,869	\$534,737	\$ 568,954	\$ 574,773	\$ 643,650	\$ 643,650	TOTAL HUMAN SERVICE SUBSIDIES	\$ 845,426	\$ 727,120	13.0%	\$ 83,470	

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 new ASO positions included in this budget cycle as well as an increase in insurance rates. The related fringe benefits for the ASO positions are offset by a revenue from the BOE. Health insurance rates for FY23 - 24 are expected to increase by approximately 6%. Increases in employer taxes is consistent with overall contractual wage increases as well as the addition of new positions. 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.

2020-21	2020-21	2021-22		2022-23			2023-24				
Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE	Manager	Council	% Change	\$ Change	
						CONTRACTUAL SERVICES - 002					
967,106	975,989	975,000	962,199	1,017,185	923,743	Health Insurance	50230	1,198,402 *	1,187,997	16.8%	170,812
345,175	316,449	351,642	367,190	389,645	377,768	Employer Payroll Taxes	50231	423,095 *	419,270	7.6%	29,625
12,600	12,133	12,500	12,404	12,500	13,911	Life Insurance	50232	15,600 *	15,600	24.8%	3,100
18,000	564	15,000	-	15,000	-	Unemployment Compensation	50233	15,000	15,000	0.0%	-
218,864	214,940	225,941	238,525	240,800	253,082	Pension Program	50234	282,940 *	279,940	16.3%	39,140
6,000	6,711	6,000	5,726	6,000	6,000	Employment Programs	50235	6,000	6,000	0.0%	-
10,000	10,000	10,000	10,000	10,000	10,000	Other Post Employment Benefits	50240	10,000	10,000	0.0%	-
\$ 1,577,745	\$ 1,536,785	\$ 1,596,083	\$ 1,596,044	\$ 1,691,130	\$ 1,584,504	TOTAL	\$ 1,951,037	\$ 1,933,807	14.3%	\$ 242,677	
\$ 1,577,745	\$ 1,536,785	\$ 1,596,083	\$ 1,596,044	\$ 1,691,130	\$ 1,584,504	TOTAL EMPLOYEE BENEFITS	\$ 1,951,037	\$ 1,933,807	14.3%	\$ 242,677	

* 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 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 0% increase in Property/Liability insurance with our main carrier (CIRMA). Based on exposure, the Town's workers' compensation insurance increased approximately 3% however this is based on our actual loss experience in the current year which is expected to be under budget, providing for costs in the proposed budget to remain flat.

2020-21	2020-21	2021-22	2021-22	2022-23			2023-24				
Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE	Manager	Council	% Change	\$ Change	
						CONTRACTUAL SERVICES - 002					
510,000	471,723	491,000	488,514	512,000	512,000	Property/Liability	50236	512,000	512,000	0.0%	-
205,000	177,499	185,000	182,791	190,000	181,096	Workers' Compensation	50237	190,000	190,000	0.0%	-
10,000	10,000	10,000	10,000	10,000	10,000	Self-Insured Losses	50239	10,000	10,000	0.0%	-
\$ 725,000	\$ 659,222	\$ 686,000	\$ 681,305	\$ 712,000	\$ 703,096	TOTAL		\$ 712,000	\$ 712,000	0.0%	\$ -
\$ 725,000	\$ 659,222	\$ 686,000	\$ 681,305	\$ 712,000	\$ 703,096	TOTAL INSURANCE		\$ 712,000	\$ 712,000	0.0%	\$ -

MISCELLANEOUS

DEPT # 63

SPECIAL RESERVES & PROGRAMS

DESCRIPTION

Funds in this account provides 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

Costs for the Negotiation of PILOT remain ongoing, the increase in funding for this account is to replenish the fund based on actual current usage. The proposed budget also includes the establishment of a Forest Management Plan to address the maintenance of dead and diseased trees located within Town properties held in conservation or open space.

2020-21	2020-21	2021-22	2021-22	2022-23			2023-24				
Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE	Manager	Council	% Change	\$ Change	
						CONTRACTUAL SERVICES - 002					
216,270	91,445	175,571	127,152	180,502	180,502	Contingent	50241	275,000	250,000	38.5%	69,498
20,000	20,000	20,000	20,000	40,000	40,000	Reserve for Revaluation	50286	40,000	40,000	0.0%	-
98,558	98,558	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	Reserve for Maintenance of Dams	50304	5,000	5,000	0.0%	-
265,981	265,981	142,488	142,488	-	-	Reserve for Constabulary	50306	-	-	0.0%	-
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	-	-	-	-	Reserve for Winter Maintenance	50309	-	-	0.0%	-
-	-	-	-	-	-	Reserve for Forest Management	50310	10,000	10,000	100.0%	10,000
5,000	5,000	20,000	20,000	20,000	20,000	Reserve for Negotiation of PILOT	50305	40,000	40,000	100.0%	20,000
17,000	17,000	17,000	17,000	17,000	17,000	Reserve for Demo & Relocation	50295	17,000	17,000	0.0%	-
\$ 762,008	\$ 637,183	\$ 435,059	\$ 386,640	\$ 317,502	\$ 317,502	TOTAL	\$ 442,000	\$ 417,000	31.3%	\$ 99,498	
\$ 762,008	\$ 637,183	\$ 435,059	\$ 386,640	\$ 317,502	\$ 317,502	TOTAL SPECIAL RESERVES & PROGRAMS	\$ 442,000	\$ 417,000	31.3%	\$ 99,498	

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

The increases for debt issuance costs are for anticipated bond issuances for the Spring of 2024. Increases in debt service are due to the issuance of bonds in the Spring of 2023 for the current KMS School and Westfield Avenue renovation projects.

2020-21	2020-21	2021-22	2021-22	2022-23			2023-24				
Budget	Actual	Budget	Actual	Approved	Estimate	OBJECT OF EXPENDITURE	Manager	Council	% Change	\$ Change	
						CAPITAL OUTLAY - 004					
35,000	(11,413)	35,000	3,160	70,000	70,000	Debt Issuance Costs	50601	85,000	85,000	21.4%	15,000
34,575	-	-	-	-	-	Principal - Sewer Extension 2001	50628	-	-	0.0%	-
32,674	-	-	-	-	-	Interest - Sewer Extension 2001	50629	-	-	0.0%	-
-	-	-	-	-	-	Principal-GO Bonds 06/07	50634	270,000	270,000	100.0%	270,000
48,600	48,600	48,600	48,600	48,600	48,600	Interest - GO Bonds 06/07	50636	48,600	48,600	0.0%	-
240,000	220,000	195,000	195,000	220,000	220,000	Principal - '07 Refunding Bond	50637	10,000	10,000	-95.5%	(210,000)
33,460	33,460	33,460	22,460	11,460	11,460	Interest - '07 Refunding Bond	50638	460	460	-96.0%	(11,000)
175,000	175,000	-	-	-	-	Principal - 2011 Bonds	50646	-	-	0.0%	-
5,688	5,688	-	-	-	-	Interest - 2011 Bonds	50647	-	-	0.0%	-
120,000	120,000	120,000	120,000	120,000	120,000	Principal - 2012 Bonds	50649	120,000	120,000	0.0%	-
40,950	40,950	38,550	38,550	35,850	35,850	Interest - 2012 Bonds	50650	32,850	32,850	-8.4%	(3,000)
105,000	105,000	105,000	105,000	105,000	105,000	Principal - 2013 Bonds	50651	105,000	105,000	0.0%	-
35,700	35,700	33,600	33,600	31,500	31,500	Interest - 2013 Bonds	50652	29,400	29,400	-6.7%	(2,100)
143,590	-	-	-	-	-	Principal - Sewer Replacement USDA	50654	-	-	0.0%	-
159,339	-	-	-	-	-	Interest - Sewer Replacement USDA	50655	-	-	0.0%	-
52,898	52,898	52,898	52,898	52,898	52,898	Principal - Sewer Replacement USDA	50657	52,898	52,898	0.0%	-
48,005	49,459	46,550	48,004	46,550	46,550	Interest - Sewer Replacement USDA	50658	45,095	45,095	-3.1%	(1,455)
530,000	530,000	525,000	525,000	520,000	520,000	Principal - 07 & 08 Refunded Portion	50662	255,000	255,000	-51.0%	(265,000)
97,900	97,900	82,000	82,000	61,000	61,000	Interest - 07 & 08 Refunded Portion	50659	40,200	40,200	-34.1%	(20,800)
120,000	120,000	115,000	115,000	115,000	115,000	Principal - Taxable 2016 Bonds	50660	115,000	115,000	0.0%	-
57,995	57,995	55,775	55,775	53,303	53,303	Interest - Taxable 2016 Bonds	50661	50,428	50,428	-5.4%	(2,875)
100,000	100,000	100,000	100,000	100,000	100,000	Principal - Non Taxable 2016 Bonds	50663	100,000	100,000	0.0%	-
49,000	49,000	46,000	46,000	42,000	42,000	Interest - Non Taxable 2016 Bonds	50664	38,000	38,000	-9.5%	(4,000)
30,000	30,000	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	7,063	7,063	6,063	6,063	Interest - Refunded 09,10,11 Bonds GP	50665	5,063	5,063	-16.5%	(1,000)
470,000	470,000	620,000	620,000	645,000	645,000	Principal - Refunded 09,10,11 Bonds School	50666	645,000	645,000	0.0%	-
193,963	193,963	179,863	179,863	155,063	155,063	Interest - Refunded 09,10,11 Bonds School	50667	129,263	129,263	-16.6%	(25,800)
178,032	178,032	175,369	175,369	172,808	172,808	CWF - 2.567M Rogers	50668	170,045	170,045	-1.6%	(2,763)
240,000	240,000	240,000	240,000	240,000	240,000	Principal - 2020 Bonds	50670	240,000	240,000	0.0%	-
181,350	181,350	169,350	169,350	157,350	157,350	Interest - 2020 Bonds	50671	145,350	145,350	-7.6%	(12,000)
173,000	105,577	113,577	113,577	111,910	111,910	CWF - Sewer Facility Design Upgrade	50672	110,242	110,242	-1.5%	(1,668)
-	-	1,707,188	2,004,052	1,087,857	1,087,857	CWF - Sewer Facility Upgrade	50673	1,071,827	1,071,827	100.0%	(16,030)
-	295,000	170,000	170,000	170,000	170,000	Principal - Refunded 2001, 2013 USDA Bonds	50674	170,000	170,000	100.0%	-
-	32,966	155,350	155,350	148,550	148,550	Interest - Refunded 2001, 2013 USDA Bonds	50675	141,750	141,750	100.0%	(6,800)
-	-	-	-	-	-	Principal - 2023 Bonds	50676	350,000	350,000	100.0%	350,000
-	-	-	-	-	-	Interest - 2023 Bonds	50677	349,028	349,028	100.0%	349,028
\$ 3,739,682	\$ 3,565,087	\$ 5,195,193	\$ 5,450,671	\$ 4,552,762	\$ 4,552,762	TOTAL	\$ 4,950,499	\$ 4,950,499	8.7%	\$ 397,737	
\$ 3,739,682	\$ 3,565,087	\$ 5,195,193	\$ 5,450,671	\$ 4,552,762	\$ 4,552,762	TOTAL DEBT SERVICE	\$ 4,950,499	\$ 4,950,499	8.7%	\$ 397,737	

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 FY23-24.

EXPENDITURE CATEGORY	FY 23-24	FUNDING LEGEND	FY 23-24
Road Construction	\$2,782,744	Unimproved Town Aid	6 \$50,000
Highway	\$380,000	Improved Town Aid	6 \$312,744
Bridges	\$0	LO CIP	3 \$100,000
Public Buildings	\$2,210,000	Bond Funds	2 \$43,823
Parks & Recreation	\$386,336	Grants Funds	4 \$1,336,336
Economic & Community Development	\$0	General Fund	1 \$3,960,000
Planning & Development	\$0	Sewer Fund	210 \$2,072,472
Schools	\$146,076	State Education Grants	5 \$102,253
Water Pollution Control Authority	\$2,072,472	Reallocation of Capital Funds	7 \$0
	\$7,977,628		\$7,977,628

TOWN OF KILLINGLY CAPITAL IMPROVEMENT PROGRAM 2024

		FUNDING SOURCE						FUNDING SOURCE			
GENERAL GOVERNMENT PROJECTS											
ROAD CONSTRUCTION											
Road Renewal - Unimproved Roads	50,000	100%	(6)								
Road Renewal	2,732,744	91%	(1)	9%	(6)						
HIGHWAYS											
Storm Drainage Improvements	20,000	100%	(6)								
Guide Rail Replacement	50,000	100%	(6)								
Sidewalks	10,000	100%	(6)								
Downtown Area - Drainage Study Improvements	300,000	100%	(1)								
PUBLIC BUILDINGS											
Public Works Mechanics Pit	100,000	100%	(3)								
Brickhouse Road Building Improvements	360,000	100%	(1)								
Parks and Recreation Storage Facility - Westfield Avenue	1,200,000	100%	(4)								
Library Roof	500,000	100%	(1)								
Library Boiler	50,000	100%	(1)								
PARKS AND RECREATION											
Westfield Ave Athletic Courts	125,000	100%	(1)								
Owen Bell Soccer Field Restoration	100,000	100%	(4)								
Owen Bell Park Pavillion	25,000	100%	(1)								
Owen Bell Toddler Splash Pad	136,336	100%	(1)								
General Government Projects	5,759,080										
FUNDING SOURCE											
General Fund Contribution	1	3,960,000									
Bond Funds	2	-									
LOCIP	3	100,000									
Grants Funds	4	1,336,336									
State Aid - Unimproved Road (TAR)	6	50,000									
State Aid - Improved Road (TAR)	6	312,744									
Reallocated Capital Funds	7	-									
Capital Reserve	8	-									
General Government Revenue		5,759,080									
BOARD OF EDUCATION PROJECTS											
Killingly Westfield Ave Facility	-	30%	(2)	70%	(5)						
Killingly Memorial School	-	30%	(2)	70%	(5)						
Killingly Central School	-	30%	(2)	70%	(5)						
Killingly Intermediate School	-	30%	(2)	70%	(5)						
Killingly High School	51,076	30%	(2)	70%	(5)						
Goodyear Early Childhood Learning Center	95,000	30%	(2)	70%	(5)						
Board of Education Projects		146,076									
FUNDING SOURCE											
Bond Funds	2	43,823									
State Education Grants	5	102,253									
Board of Education Revenue		146,076									
WATER POLLUTION CONTROL AUTHORITY PROJECTS											
Plant Capital Projects/Equipment	210	1,542,472	100%	(210)							
Sewer Line Replacement	210	530,000	100%	(210)							
Water Pollution Control Authority Projects		2,072,472									
FUNDING SOURCE											
Sewer Fund	210	2,072,472									
Water Pollution Control Authority Revenue		2,072,472									
CAPITAL IMPROVEMENT PROGRAM SUMMARY											
General Government Projects		5,759,080									
Board of Education Projects		146,076									
Water Pollution Control Authority Projects		2,072,472									
TOTAL PROJECTS		7,977,628									

ROAD CONSTRUCTION

Funding Summary

	Funding Source	FY 2024 - 2028					Total
		FY24	FY25	FY26	FY27	FY28	
Road Renewal - Unimproved Roads	(6)	50,000	50,000	50,000	50,000	50,000	250,000
Road Renewal	(1) & (6)	2,732,744	230,000	230,000	230,000	230,000	3,652,744
Maple Street and Upper Maple Street Phase III-IX	(4)	-	2,100,000	1,300,000	2,100,000	2,100,000	7,600,000
Bailey Hill Road	(4)	-	500,000	-	-	-	500,000
Louisa Viens Road	(4)	-	-	1,000,000	1,000,000	-	2,000,000
Total		2,782,744	2,880,000	2,580,000	3,380,000	2,380,000	14,002,744

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 124 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 are commencing a road evaluation project which will establish 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).

Bailey Hill Road - Bailey Hill Road runs north and south as a local connector road between Route 101 and Route 6. There are numerous drainage and road improvement issues that need to be addressed in order to provide an adequate level of service for the community. The project is anticipated to take several years to complete.

Louisa Viens Road - 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.

Funding Schedule

Funding Sources	FY24	FY25	FY26	FY27	FY28	TOTAL
General Fund Contribution (1)	2,500,000	-	-	-	-	2,500,000
State Aid - Unimproved Roads (TAR) (6)	50,000	50,000	50,000	50,000	50,000	250,000
State Aid - Improved Roads (TAR) (6)	232,744	230,000	230,000	230,000	230,000	1,152,744
Grant Funds (4)	-	2,600,000	2,300,000	3,100,000	2,100,000	10,100,000
TOTAL	2,782,744	2,880,000	2,580,000	3,380,000	2,380,000	14,002,744

TOWN OF KILLINGLY CAPITAL BUDGET

HIGHWAYS

Funding Summary

	Funding Source	FY 2024 - 2028					Total
		FY24	FY25	FY26	FY27	FY28	
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 Study Improvements	(1)	300,000	-	-	-	-	300,000
Route 12 Sidewalk Connection	(4)	-	-	-	750,000	-	750,000
Industrial Park Sidewalks	(4)	-	-	-	1,400,000	-	1,400,000
Total		380,000	80,000	80,000	2,230,000	80,000	2,850,000

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. This 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.
- * 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>	FY24	FY25	FY26	FY27	FY28	TOTAL
General Fund Contribution (1)	300,000	-	-	-	-	300,000
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	80,000	80,000	2,230,000	80,000	2,850,000

TOWN OF KILLINGLY CAPITAL BUDGET

BRIDGES

Funding Summary

	Funding Source	FY 2024 - 2028					Total
		FY24	FY25	FY26	FY27	FY28	
Cotton Bridge Road Bridge	(2) & (4)	-	-	-	-	12,500,000	12,500,000
Peepthead Stone Arch Bridge	(2) & (4)	-	-	-	-	1,600,000	1,600,000
North Street Bridge	(2) & (4)	-	-	-	5,000,000	-	5,000,000
Total		-	-	-	5,000,000	14,100,000	19,100,000

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.

Peepthead Road Stone Arch Bridge - This is a historical Stone Double Arch Bridge on Peepthead 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. Partial funding to design and rebuild the bridge is currently available through either the Local State or Federal Bridge Programs.

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. Certain repairs would be made in the current year in advance of a larger grant funded project in future years.

Funding Schedule

<u>Funding Sources</u>	FY24	FY25	FY26	FY27	FY28	TOTAL
Bond Funds (2)	-	-	-	2,500,000	7,050,000	9,550,000
Grant Funds (4)	-	-	-	2,500,000	7,050,000	9,550,000
State Aid - Improved Roads (TAR) (6)	-	-	-	-	-	-
TOTAL	-	-	-	5,000,000	14,100,000	19,100,000

TOWN OF KILLINGLY CAPITAL BUDGET

PUBLIC BUILDINGS

Funding Summary

	Funding Source	FY 2024 - 2028					Total
		FY24	FY25	FY26	FY27	FY28	
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)	-	100,000	100,000	-	-	200,000
Public Works Mechanics Pit	(3)	100,000	-	-	-	-	100,000
Vehicle Wash Bay at Highway Garage	(1)	-	-	2,000,000	-	-	2,000,000
Salt Storage Facility	(3)	-	35,000	-	-	-	35,000
Brickhouse Road Building Improvements	(1)	360,000	-	-	-	-	360,000
Parks and Recreation Storage Facility - Westfield Avenue	(4)	1,200,000	-	-	-	-	1,200,000
Library Roof	(1)	500,000	-	-	-	-	500,000
Library Boiler	(1)	50,000	-	-	-	-	50,000
Totals		2,210,000	160,000	3,100,000	3,000,000	-	8,470,000

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 replace the floor in the first floor main hallway. There are numerous cracks and broken tiles in the hallway areas.
- * Public Works Garage Floor and Mechanics Pit - The project would update the pit by repairing the walls, add LED lighting, improve drainage, improve ventilation and a install a new covering system.
- * 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.

TOWN OF KILLINGLY CAPITAL BUDGET

- * 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.
- * Brickhouse Road Building Improvements- The storage building at Brickhouse Road is in need of repair. The project will include the installation of a new roof and make interior improvements to enhance the existing storage capacity.
- * Library Roof- The roof at the Library is nearing the end of its useful life. This project would include the installation of a new roof.
- * Library Boiler- The boiler at the Library will be due for replacement. This project would include the installation of a new boiler.

Funding Schedule

<i>Funding Sources</i>	FY24	FY25	FY26	FY27	FY28	TOTAL
General Fund Contribution (1)	910,000	25,000	2,000,000	-	-	2,935,000
Bonds (2)	-	-	1,000,000	3,000,000	-	4,000,000
LOCIP (3)	100,000	135,000	100,000	-	-	335,000
Grants Funds (4)	1,200,000	-	-	-	-	1,200,000
TOTAL	2,210,000	160,000	3,100,000	3,000,000	-	8,470,000

PARKS AND RECREATION

Funding Summary

	Funding Source	FY 2024 - 2028					Total
		FY24	FY25	FY26	FY27	FY28	
Westfield Ave Athletic Courts	(1)	125,000	-	-	-	-	125,000
Owen Bell Soccer Field Restoration	(1)	100,000	-	-	-	-	100,000
Owen Bell Park Pavillion	(1)	25,000	-	-	-	-	25,000
Owen Bell Toddler Splash Pad	(4)	136,336	-	-	-	-	136,336
Owen Bell Access Stairs to KCS	(1)	-	200,000	-	-	-	200,000
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		386,336	200,000	3,450,000	3,450,000	250,000	7,736,336

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.
- * Owen Bell Soccer Field Restoration -This project would provide irrigation to Owen Bell park through the use of the existing pond.
- * Owen Bell Park Pavillion -This project would update and make necessary repairs to the pavillion space at the park.
- * Owen Bell Toddler Splash Pad -This project would expand the existing splash pad at Owen Bell park with an age appropriate play space for toddler children.
- * Owen Bell Access Stairs to KCS -This project would update and make necessary repairs to the pavillion space at the park.
- * 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	FY24	FY25	FY26	FY27	FY28	TOTAL
General Fund Contribution (1)	250,000	200,000	-	-	-	450,000
Grant Funds (4)	136,336	-	3,450,000	3,450,000	-	7,036,336
Reserve Funds (8)	-	-	-	-	250,000	250,000
TOTAL	386,336	200,000	3,450,000	3,450,000	250,000	7,736,336

KILLINGLY SCHOOLS

Funding Summary

	Funding Source	FY 2024 - 2028					Total
		FY24	FY25	FY26	FY27	FY28	
Killingly Westfield Ave Facility	(2) & (5)	-	-	250,000	560,000	-	810,000
Killingly Memorial School	(2) & (5)	-	-	-	-	-	-
Killingly Central School	(2) & (5)	-	225,000	-	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)	51,076	600,000	346,000	160,000	160,000	1,317,076
Goodyear Early Childhood Learning Center	(2) & (5)	95,000	50,000	146,315	-	-	291,315
Total		146,076	2,375,000	4,742,315	2,720,000	160,000	10,143,391

Project Comments

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

Funding Schedule

<u>Funding Sources</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>TOTAL</u>
Bond Funds (2)	43,823	712,500	1,422,695	816,000	48,000	3,043,017
State Education Grants (5)	102,253	1,662,500	3,319,621	1,904,000	112,000	7,100,374
TOTAL	146,076	2,375,000	4,742,315	2,720,000	160,000	10,143,391

TOWN OF KILLINGLY CAPITAL BUDGET

WATER POLLUTION CONTROL AUTHORITY PROJECT

Funding Summary

		FY 2024 - 2028					Total
		FY24	FY25	FY26	FY27	FY28	
Sewer Line Replacement	Fund 210	530,000	300,000	300,000	300,000	300,000	1,730,000
Plant Capital Projects/Equipment	Fund 210	1,542,472	1,500,000	1,000,000	1,000,000	#####	6,042,472
Total		2,072,472	1,800,000	1,300,000	1,300,000	1,300,000	7,772,472

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 current Facility Upgrade.

Funding Schedule

<u>Funding Sources</u>	FY24	FY25	FY26	FY27	FY28	TOTAL
Sewer Fund (Fund 210)	2,072,472	1,800,000	1,300,000	1,300,000	1,300,000	7,772,472
TOTAL	2,072,472	1,800,000	1,300,000	1,300,000	1,300,000	7,772,472

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

<u>FUND SUMMARY</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>2022-23 Estimate</u>	<u>2023-24 Budget</u>
Beginning Balance	2,171,837	2,533,955	2,533,955	2,897,198
Contribution from General Fund	584,310	586,922	586,922	610,156
Expenditures	(222,192)	(254,500)	(223,679)	(409,660)
Ending Balance	<u>\$ 2,533,955</u>	<u>\$ 2,866,377</u>	<u>\$ 2,897,198</u>	<u>\$ 3,097,695</u>

<u>REVENUE SOURCE</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>2022-23 Estimate</u>	<u>2023-24 Budget</u>
General Government	12,706	26,289	26,289	14,849
Public Works	463,422	424,351	424,351	435,125
Recreation & Leisure	38,767	41,267	41,267	42,167
Public Health, Safety, & Comm Dev	69,415	95,015	95,015	118,015
Total	<u>\$ 584,310</u>	<u>\$ 586,922</u>	<u>\$ 586,922</u>	<u>\$ 610,156</u>

<u>EXPENDITURES</u>		<u>2022-23 Budget</u>	<u>2022-23 Estimate</u>	<u>Scheduled Replacements</u>	<u>2023-24 Budget</u>
	<u>Items Replaced in Previous Fiscal Year</u>				
	6 Wheel Dump Truck	230,000	223,679	6 Wheel Dump Truck	242,081
	Town Hall Pool Vehicle	24,500	-	Recreation Vehicle	27,477
	Road Side Mower	95,329	83,858	Library Copier - Public	9,366
				Pooled Vehicle (2)	52,842
				Parks Vehicle	49,000
				Voting Machines	28,894
		<u>\$ 254,500</u>	<u>\$ 223,679</u>		<u>\$ 409,660</u>

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

<u>FUND SUMMARY</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>2022-23 Estimate</u>	<u>2023-24 Budget</u>
Beginning Balance	1,863,963	1,999,480	1,999,480	2,184,660
Revenues (General Fund)	348,017	344,680	344,680	354,782
Expenditures	(212,500)	(159,500)	(159,500)	(312,000)
Ending Balance	<u>\$ 1,999,480</u>	<u>\$ 2,184,660</u>	<u>\$ 2,184,660</u>	<u>\$ 2,227,442</u>

<u>REVENUE SOURCE</u>	<u>2021-22 Actual</u>	<u>2022-23 Budget</u>	<u>2022-23 Estimate</u>	<u>2023-24 Budget</u>
Transfer from General Fund	348,017	344,680	344,680	354,782
Total	<u>\$ 348,017</u>	<u>\$ 344,680</u>	<u>\$ 344,680</u>	<u>\$ 354,782</u>

<u>EXPENDITURES</u>	<u>Items Replaced in Previous Fiscal Year</u>	<u>2022-23 Budget</u>	<u>2022-23 Estimate</u>	<u>Scheduled Replacements</u>	<u>2023-24 Budget</u>
	(1) 90 Passenger Mini Van	130,000 29,500	101,023 29,500	(2) 90 Passenger	312,000
		<u>\$ 159,500</u>	<u>\$ 130,523</u>		<u>\$ 312,000</u>

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

<u>FUND SUMMARY</u>	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
Beginning Balance	1,031,940	1,231,940	1,131,940	1,443,940
Revenues (Sewer Fund)	100,000	400,000	400,000	1,442,472
Expenditures	-	(88,000)	(88,000)	(1,471,000)
Ending Balance	<u>\$ 1,131,940</u>	<u>\$ 1,543,940</u>	<u>\$ 1,443,940</u>	<u>\$ 1,415,412</u>

<u>REVENUE SOURCE</u>	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Budget
Transfer from Sewer Fund	100,000	400,000	400,000	1,442,472
Total	<u>\$ 100,000</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 1,442,472</u>

<u>EXPENDITURES</u>		2022-23 Budget	2022-23 Estimate		2023-24 Budget
	<u>Items Replaced in Previous Fiscal Year</u>			<u>Scheduled Replacements</u>	
	Utility Truck	88,000	88,000	Aeration Blower	750,000
		<u>\$ 88,000</u>	<u>88,000</u>	Aeration Gallery Pumps	100,000
				Hydrogriter	25,000
				Flight Drives Clarifiers	26,000
				Mission System	35,000
				Centrifuge Maintenance	100,000
				Waste Pump	25,000
				Influent Pump (4)	10,000
				Primary Tank Valves	20,000
				Gravity Thickener Belts	250,000
				Recycle Pump - Back up	30,000
				Aeration Mixer - Back up	55,000
				Mower	15,000
				Grit Valves and Check Valves	30,000
					<u>\$ 1,471,000</u>

TOWN OF KILLINGLY

CAPITAL RESERVE FUND - 225

	2021-22 Actual	2022-23 Estimate	2023-24 Budget
<hr/>			
SALE OF SAND AND GRAVEL			
<hr/>			
Beginning Balance	759,079	819,820	884,820
Revenue	60,741	65,000	65,000
Available	819,820	884,820	949,820
Allocation:	-	-	-
Ending Balance	<u>\$ 819,820</u>	<u>\$ 884,820</u>	<u>\$ 949,820</u>
<hr/>			
INFORMATION TECHNOLOGY			
<hr/>			
Beginning Balance	230,598	252,457	269,257
Revenue:			
Transfer from General Fund	50,000	50,000	50,000
Other	1,675	1,800	1,800
Available	282,273	304,257	321,057
Allocation:			
Equipment & Software Replacement/Upgrade - Townwide	(29,816)	(35,000)	(50,000)
Ending Balance	<u>\$ 252,457</u>	<u>\$ 269,257</u>	<u>\$ 271,057</u>

TOWN OF KILLINGLY

NON-LAPSING BOARD OF EDUCATION FUND

	2021-22 Actual	2022-23 Estimate	2023-24 Budget
Beginning Balance	2,000,000	1,253,258	1,743,538
Revenue	-	746,742 *	256,462 **
Available	2,000,000	2,000,000	2,000,000
Allocation:			
Capital Projects	(746,742)	(256,462)	-
Ending Balance	<u>\$ 1,253,258</u>	<u>\$ 1,743,538</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

	2021-22 <u>Actual</u>	2022-23 <u>Estimate</u>	2023-24 <u>Budget</u>
Beginning Balance	252,944	338,069	87,499
Revenue	<u>134,049</u>	<u>138,754</u>	<u>138,754</u>
Available	386,993	476,823	226,253
Allocation:			
Capital Projects	<u>(48,924)</u>	<u>(389,324)</u>	<u>(100,000)</u>
Ending Balance	<u><u>\$ 338,069</u></u>	<u><u>\$ 87,499</u></u>	<u><u>\$ 126,253</u></u>

TOWN OF KILLINGLY

SELF INSURED FUND - 218

	2021-22 Actual	2022-23 Estimate	2023-24 Budget
Beginning Balance	330,766	324,789	323,789
Revenues			
General Fund Contribution	10,000	10,000	10,000
Sewer Fund Contribution	10,000	10,000	10,000
Insurance Reimbursement	34,333	30,000	-
Expenditures	(60,310)	(51,000)	-
Ending Balance	<u>\$ 324,789</u>	<u>\$ 323,789</u>	<u>\$ 343,789</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

	2021-22 <u>Actual</u>	2022-23 <u>Estimate</u>	2023-24 <u>Budget</u>
Beginning Balance - Trust	366,556	352,273	340,273
Revenues:			
Interest	21,053	23,000	23,000
Expenditures - Books	<u>(35,336)</u>	<u>(35,000)</u>	<u>(35,000)</u>
Ending Balance - Trust	<u><u>\$ 352,273</u></u>	<u><u>\$ 340,273</u></u>	<u><u>\$ 328,273</u></u>

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

	2021-22 Actual	2022-23 Estimate	2023-24 Budget
Beginning Balance	24,295	28,573	22,573
Revenues			
3 cents a gallon Fuel Surcharge	4,520	4,500	4,500
Expenditures - New Fuel System (Computer, Pumps)	(242)	(10,500)	(2,500)
Ending Balance - Trust	<u>\$ 28,573</u>	<u>\$ 22,573</u>	<u>\$ 24,573</u>

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, 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 Contractual Services Support are based on projected disposal fees as per the current disposal contract.

2021-22	2022-23		REVENUE ITEM		2023-24		\$ Change	% Change
Actual	Approved	Estimate			Dept	Manager	Approved	Approved
67,313	16,000	16,000	Commercial Waste	40801	16,000	16,000	-	0.0%
51,380	26,000	41,000	Residential Permit Fees	40802	40,000	40,000	14,000	53.8%
50,265	40,000	43,000	Bags/Stickers	40803	40,000	40,000	-	0.0%
43,655	35,000	35,000	Residential Bulky Waste	40804	35,000	35,000	-	0.0%
1,091	300	800	Recycling	40806	1,000	1,000	700	233.3%
760	700	800	Tires	40807	1,000	1,000	300	42.9%
-	29,090	-	Fund Balance Contribution		39,090	39,090	10,000	100.0%
\$ 214,464	\$ 147,090	\$ 136,600	TOTAL REVENUES		\$ 172,090	\$ 172,090	\$ 25,000	17.0%
2021-22	2022-23		EXPENDITURES		2023-24		% Change	% Change
Actual	Approved	Estimate			Manager	Council	Approved	Approved
CONTRACTURAL SERVICES - 002								
1,265	2,500	2,000	Printing	50201	2,500	2,500	-	0.0%
-	500	500	Advertising	50202	500	500	-	0.0%
268,703	346,000	316,000	Contractural Services - Support	50208	360,000	360,000	14,000	4.0%
2,558	5,000	5,000	Contractural Services - M&E	50210	10,000	10,000	5,000	100.0%
28,958	22,000	22,000	Professional Services	50215	28,000	28,000	6,000	27.3%
\$ 301,484	\$ 376,000	\$ 345,500	TOTAL		\$ 401,000	\$ 401,000	\$ 25,000	6.6%
MATERIALS & SUPPLIES - 003								
260	250	250	Operating Supplies	50403	250	250	-	0.0%
\$ 260	\$ 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%
\$ 307,385	\$ 381,891	\$ 351,391	TOTAL EXPENDITURES		\$ 406,891	\$ 406,891	\$ 25,000	6.5%
\$ (92,921)	\$ (234,801)	\$ (214,791)	EXCESS OF REVENUES OVER EXPENDITURES		\$ (234,801)	\$ (234,801)	\$ -	0.0%

**Killingly Water Pollution Control Authority
Sewer Fund Budget FY 2023-24**

EXPENDITURES

2021-22	2022-23			2023-24	
Actual	Approved	Estimate	Object of Expenditure	Acct. #	Proposed
Personnel - 001					
-	-	110,000	Salary Administrative	50120	255,000
-	-	48,000	Clerical	50130	48,000
-	-	123,000	Labor	50150	100,000
-	-	151,292	Technical	50170	188,000
-	-	34,000	Overtime	50190	35,000
-	-	466,292	Total		626,000
Contractual Services - 002					
15	150	150	Printing	50201	150
684	700	700	Advertising	50202	700
194	400	400	Postage & Delivery	50203	400
300	200	200	Professional Development	50204	200
-	-	500	Knowledge and Reference Materials	50206	500
39,019	170,000	579,625	Contractual Svc. - Support	50208	600,000
188,668	195,523	196,139	Contractual Svc. - Office	50209	203,213
11,069	15,000	20,000	Contractual Svc. - M&E	50210	30,000
11,793	40,000	40,000	Contractual Svc - Sewer Line Maintenance	50211	40,000
2,621,916	2,956,999	260,000	Professional Services	50215	300,000
50,000	54,670	54,670	Data Processing	50218	55,341
-	-	476,852	Electricity	50224	500,000
-	-	3,696	Heating Fuel - Natural Gas	50225	5,000
-	-	1,200	Water	50227	1,500
-	-	4,000	Telephone	50228	4,000
-	-	106,349	Health Insurance	50230	127,920
-	-	36,132	Employer Payroll Taxes	50231	41,194
-	-	1,205	Life Insurance	50232	1,579
-	-	1,500	Unemployment Compensation	50233	1,500
-	-	13,999	Pension Program	50234	37,560
240,275	239,539	239,539	Debt Service Transfer	50233	-
426,252	417,998	417,998	Debt Service - Sewer Rplmt	50244	409,743
175,369	172,707	172,707	Debt Service CWF Rogers	50247	170,045
104,577	111,910	111,940	Debt Service Facility Upgrade-Design	50248	110,242
1,716,188	1,087,676	1,087,686	Debt Service Facility Upgrade- Construct	50248	1,071,827
-	15,000	15,000	Debt Issuance Costs	50246	15,000
82,400	82,400	82,400	Property Insurance	50236	84,900
-	-	11,765	Workers Compensation	50237	16,584
10,000	10,000	10,000	Self-Insured Contribution	50239	10,000
8,830	20,000	40,000	Contingency	50241	40,000
5,687,549	5,590,872	3,986,352	Total		3,879,099

**Killingly Water Pollution Control Authority
Sewer Fund Budget FY 2023-24**

EXPENDITURES

2021-22	2022-23			2023-24
Actual	Approved	Estimate	Object of Expenditure	Acct. # Proposed
			Materials & Supplies - 003	
58	150	12,000	Office Supplies	50401 12,000
-	-	7,200	Clothing	50223 7,200
-	-	5,000	Operating Supplies	50403 5,000
-	-	252,000	Chemicals	50406 275,000
-	-	4,700	Repair Parts	50410 5,000
-	-	7,000	Motor Fuel	50420 10,000
58	150	287,900	Total	314,200
			Capital Outlay - 004	
250,000	595,000	595,000	Capital Projects	50503 500,000
100,000	400,000	400,000	Sewer Line Replacement	50506 530,000
-	-	850,478	Equipment Replacement - CNR	50505 1,040,472
100,000	400,000	400,000	Due to CNR Fund	50507 400,000
450,000	1,395,000	2,245,478	Total	2,470,472
\$ 6,137,607	\$ 6,986,022	\$ 6,986,022	Total Budget	\$ 7,289,771

REVENUES

2021-22	2022-23			2023-24
Actual	Approved	Estimate	Revenue	Proposed
6,059,237	6,899,022	6,899,022	Sewer Use Charges	40480 6,305,504
10,427	5,000	5,000	Special Work-Septic pumps	40680 5,000
79,468	40,000	40,000	Use Charge Interest	40580 40,000
21,665	34,000	34,000	Interest Income/Misc.	40501 34,000
9,705	7,000	7,000	Liens	40103 7,000
8,130	1,000	1,000	Misc	40605 1,000
-	-	-	Fund Balance Appropriation	897,267
\$ 6,188,632	\$ 6,986,022	\$ 6,986,022	Total Revenues	7,289,771
\$ 6,137,607	\$ 6,986,022	\$ 6,986,022	Expenditures	\$ 7,289,771
\$ 51,025	\$ -	\$ -	Excess Revenues over Expenditures	\$ -

KILLINGLY WATER POLLUTION CONTROL AUTHORITY
CAPITAL EXPENDITURE REQUEST

Capital Projects / Equipment	FY24	FY25	FY26	FY27	FY28
Plant Capital Projects/Equipment	1,542,472	1,500,000	1,000,000	1,000,000	1,000,000
Amount to be Added Each Year	1,542,472	1,500,000	1,000,000	1,000,000	1,000,000

Sewer Line Replacement	FY24	FY25	FY26	FY27	FY28
Sewer Line Replacement and Infiltration Study	530,000	300,000	300,000	300,000	300,000
Amount to be Added Each Year	530,000	300,000	300,000	300,000	300,000