

Town of Killington
General Fund Budget Summary
 July 2022 through June 2023

as of 3/13/2023

	Actual 2021/2022	Approved Budget 2022/2023	Preliminary Budget 2023/2024
GENERAL TAX RECEIPTS (based on current mill rate)	19,086,430	19,040,184	19,236,023
OTHER TAX COLLECTIONS (Back taxes, Interest, liens)	69,494	30,000	30,000
Total Tax Revenue	<u>19,155,924</u>	<u>19,070,184</u>	<u>19,266,023</u>
INTERGOVERNMENTAL REVENUES			
Education Equalization Grant	1,677,827	1,743,835	1,811,469
Town Aid Road	249,802	250,139	247,425
PILOT - In Lieu of Tax	50,606	65,652	42,406
LoCIP - Local Capital Improvement Plan	-	53,710	53,380
Veterans Tax Relief	3,313	4,175	4,175
Disabled Grant	434	304	304
Municipal Revenue Sharing/Grants for Municipal Projects	161,102	5,148	5,148
Other Federal, State and Local Grants	190,813	155,954	155,954
Total Intergovernmental Revenue	<u>2,333,897</u>	<u>2,278,917</u>	<u>2,320,261</u>
OTHER REVENUES			
Licenses, Fees and Permits	227,167	125,000	125,000
Charges for Goods & Services	285,344	115,000	115,000
Interest Income	12,267	15,000	50,000
Other Revenues	141,339	100,000	100,000
Total Other Revenue	<u>666,117</u>	<u>355,000</u>	<u>390,000</u>
TOTAL REVENUES	22,155,938	21,704,101	21,976,284
Transfer from Fund Balance	1,131,199	83,972	
TOTAL REVENUES plus Transferred Funds	<u>23,287,137</u>	<u>21,788,073</u>	<u>21,976,284</u>
EXPENDITURES			
Town - Ordinary	5,545,595	5,678,862	5,930,799
Reg School District #17	15,985,520	16,109,211	17,986,344
TOTAL EXPENDITURES	<u>21,531,115</u>	<u>21,788,073</u>	<u>23,917,142</u>
Net Taxable Grand List	700,716,370	827,044,450	835,520,880
Reduced by 1st Responders Abatement	<u>1,466,590</u>	<u>2,933,180</u>	<u>2,933,180</u>
	699,249,780	824,111,270	832,587,700
One Mill =		824,111	832,588
Mill Rate		0.02322	0.02322
Gross Tax Levy		19,135,864	19,332,686
Less uncollected taxes (0.5%)		95,679	96,663
Net Raised From Taxes		19,040,184	19,236,023
			-1,940,858
			-2.33

Projected Shortfall/Surplus at current mill rate

-1,940,858
-2.33

**Town of Killingworth
Municipal Budget
2023 / 2024**

	<u>Actuals</u> <u>2021/2022</u>	<u>Budget</u> <u>2022/2023</u>	<u>Agency</u> <u>Request</u> <u>2023/2024</u>	<u>Selectmen</u> <u>Adj</u> <u>2023/2024</u>	<u>Preliminary</u> <u>Budget</u> <u>2023/2024</u>	<u>\$ diff</u>	<u>% diff</u>
GENERAL GOVERNMENT							
First Selectman- Salary	79,010	79,671	<u>81,902</u>		<u>81,902</u>	2,231	2.8%
First Selectman - Meeting Expense	0	500	<u>500</u>		<u>500</u>	0	0.0%
Mileage Expense	96	1,200	<u>600</u>		<u>600</u>	-600	-50.0%
Finance Director - Salary	82,566	84,424	<u>86,788</u>		<u>86,788</u>	2,364	2.80%
Administrative Assistant	54,925	56,161	<u>57,734</u>		<u>57,734</u>	1,573	2.80%
TOB Reception	14,442	15,120	<u>15,456</u>		<u>15,456</u>	336	2.22%
Office Expense	15,445	15,360	<u>15,360</u>		<u>15,360</u>	0	0.0%
Legal Notices	3,540	5,500	<u>5,500</u>		<u>5,500</u>	0	0.0%
Professional Development	115	450	<u>450</u>		<u>450</u>	0	0.0%
Capital Regional Purchasing Council			<u>750</u>		<u>750</u>	750	
Selectmen's stipend	<u>9,310</u>	<u>10,000</u>	<u>10,280</u>		<u>10,280</u>	280	2.8%
BOS Subtotal	259,448	268,366	275,320	0	275,320	8,934	2.6%
Probate Court Support	1,948	1,948	<u>1,948</u>		<u>1,948</u>	0	0.0%
Board of Elections - Salaries	7,040	11,000	<u>11,000</u>		<u>11,000</u>	0	0.0%
Board of Elections - Expense	<u>10,152</u>	<u>19,775</u>	<u>29,323</u>	-9,548	<u>19,775</u>	0	0.0%
BOE Subtotal	17,191	30,775	40,323	-9,548	30,775	0	0.0%
Board of Finance - Expense	3,036	3,700	<u>3,700</u>		<u>3,700</u>	0	0.0%
Board of Finance - Audit	<u>26,800</u>	<u>26,800</u>	<u>27,000</u>		<u>27,000</u>	200	0.7%
BOF Subtotal	29,836	30,500	30,700	0	30,700	200	0.7%
Annual Capital Transfers							
Transfer to Capital Reserve	1,060,000	1,060,000	<u>1,060,000</u>		<u>1,060,000</u>	0	0.0%
Subtotal	1,060,000	1,060,000	1,060,000	0	1,060,000	0	0.0%
Contingency	0	1	<u>1</u>		<u>1</u>	0	0.0%
Grant Writer	1	1	<u>1</u>		<u>1</u>	0	0.0%
Assessor - Salary	36,450	23,400	<u>69,929</u>		<u>69,929</u>	46,529	198.8%
Assessor Clerk - Salary	3,081	500	<u>12,000</u>		<u>12,000</u>	11,500	2300.0%
Assistant Assessor Consultant			<u>12,000</u>		<u>12,000</u>	12,000	
Assistant Assessor - Salary	43,137	46,157			0	-46,157	-100.0%
Assessor - Expense	<u>5,420</u>	<u>6,210</u>	<u>6,740</u>		<u>6,740</u>	530	8.5%
Assessor Subtotal	88,068	76,267	100,669	0	100,669	24,402	32.0%
Board of Assessment Appeal - Expense	150	500	<u>500</u>		<u>500</u>	0	0.0%
BAA Subtotal	150	500	500	0	500	0	0.0%
Tax Collector - Salary	53,993	55,208	<u>56,754</u>		<u>56,754</u>	1,546	2.80%
Tax Collector Clerk - Salary	21,663	22,679	<u>23,185</u>		<u>23,185</u>	506	2.23%
Tax Collector - Expense	<u>2,260</u>	<u>2,760</u>	<u>3,405</u>		<u>3,405</u>	645	23.4%
Tax Collector Subtotal	77,916	80,647	83,344	0	83,344	2,697	3.3%
Treasurer - Stipend	4,700	5,000	<u>5,140</u>		<u>5,140</u>	140	2.8%
Treasurer - Deputy Stipend	800	800	<u>822</u>		<u>822</u>	22	2.8%

**Town of Killingworth
Municipal Budget
2023 / 2024**

	Actuals <u>2021/2022</u>	Budget <u>2022/2023</u>	Agency Request <u>2023/2024</u>	Selectmen Adj <u>2023/2024</u>	Preliminary Budget <u>2023/2024</u>	\$ diff	% diff
Treasurer Subtotal	5,500	5,800	5,962	0	5,962	162	2.8%
Town Counsel - Fees	65,777	30,000	30,000		30,000	0	0.0%
Town Engineer - Fees	15,703	32,500	32,500		32,500	0	0.0%
Town Clerk - Salary	68,652	68,826	70,753		70,753	1,927	2.8%
Town Clerk Assistant A - Salary	55,749	56,311	57,585		57,585	1,274	2.28%
Town Clerk Assistant B - Salary	12,753	17,030	17,507		17,507	477	2.8%
Town Clerk - Expense	<u>28,951</u>	<u>31,200</u>	<u>35,200</u>		<u>35,200</u>	4,000	12.6%
Town Clerk Subtotal	164,105	173,367	181,045	0	181,045	7,678	4.4%
Building Official - Salary	25,702	36,556	36,556		36,556	0	0.0%
Building Official - Expense	6,337	7,100	7,100		7,100	0	0.0%
Land Use Secretary - Salary	<u>43,727</u>	<u>44,099</u>	45,118		45,118	1,019	2.31%
Building Subtotal	75,766	87,755	88,774	0	88,774	1,019	1.2%
Water Testing Fees	6,728	10,000	10,000		10,000	0	0.0%
Building & Grounds	45,340	46,000	61,500		61,500	15,500	33.7%
Electricity	27,846	30,330	32,030		32,030	1,700	5.6%
Duplicating Expense	3,620	3,000	4,000		4,000	1,000	33.3%
Postage/Meter Rental	11,743	13,000	13,000		13,000	0	0.0%
Telephone	10,843	11,500	15,000		15,000	3,500	30.4%
Town Office Building - Custodian	<u>5,168</u>	<u>6,500</u>	20,000		20,000	13,500	207.7%
Operation & Maintenance Subtotal	111,267	120,330	155,530	0	155,530	35,200	29.3%
Fire/Liab/Casualty Ins	<u>71,265</u>	<u>76,024</u>	78,648		78,648	2,624	3.5%
Property Casualty Subtotal	71,265	76,024	78,648	0	78,648	2,624	3.5%
Workers Comp Insurance	45,840	48,136	50,543		50,543	2,407	5.0%
Unemployment Insurance	0	1	1		1	0	0.0%
Social Security/Medicare	79,578	86,000	86,000		86,000	0	0.0%
Medical/Dental Coverage	230,626	262,000	288,200		288,200	26,200	10.0%
Life/Disability Insurance	6,413	8,250	8,250		8,250	0	0.0%
Pension Plans	113,029	68,947	69,292		69,292	345	0.5%
Actuarial Expense	3,800	6,500	6,500		6,500	0	0.0%
Fringe Benefit Subtotal	479,286	479,834	508,786	0	508,786	28,952	6.0%
Computer Supplies	7,750	6,000	7,000		7,000	1,000	16.7%
Computer Maintenance & Licenses	38,622	33,290	42,236		42,236	8,946	26.9%
GIS Applications	3,500	3,500	3,500		3,500	0	0.0%
Town Website	4,584	13,000	6,000		6,000	-7,000	-53.8%
Internet Access	2,197	1,700	1,700		1,700	0	0.0%
IT Network Support	<u>51,940</u>	<u>55,128</u>	<u>60,024</u>		<u>60,024</u>	4,896	8.9%
IT Subtotal	108,594	112,618	120,460	0	120,460	7,842	7.0%
TOTAL GENERAL GOVERNMENT	<u>2,631,862</u>	<u>2,667,253</u>	<u>2,794,511</u>	<u>-9,548</u>	<u>2,784,963</u> 117,710	117,710	4.4%

**Town of Killington
Municipal Budget
2023 / 2024**

	<u>Actuals</u> 2021/2022	<u>Budget</u> 2022/2023	<u>Agency</u> <u>Request</u> 2023/2024	<u>Selectmen</u> <u>Adj</u> 2023/2024	<u>Preliminary</u> <u>Budget</u> 2023/2024	<u>\$ diff</u>	<u>% diff</u>
PUBLIC SAFETY							
Fire Company	149,074	177,362	191,402	0	191,402	14,040	7.9%
Ambulance/Fire Service Recognition Plan	89,178	129,400	130,000	0	130,000	600	0.5%
Stipend in lieu of tax abatement	0	12,000	12,905	0	12,905	905	7.5%
KVFC/KAA Life Insurance	24,843	26,000	28,000	0	28,000	0	0.0%
Actuarial Expense	17,824	10,000	10,000	0	10,000	0	0.0%
Fire Company Subtotal	280,920	354,762	370,307	0	370,307	15,545	4.4%
Fire Marshal - Stipend	20,400	20,859	21,443	0	21,443	584	2.8%
Fire Marshal - Expense	3,499	6,792	5,778	0	5,778	-1,014	-14.9%
Fire Marshal Subtotal	23,899	27,651	27,221	0	27,221	-430	-1.6%
Open Burning Official - Stipend	1,000	1,000	1,000	0	1,000	0	0.0%
Office of Emergency Management	3,285	10,000	5,000	0	5,000	-5,000	-50.0%
Emergency Planning Committee	0	1	1	0	1	0	0.0%
Resident State Trooper - Assessment	174,231	186,609	189,604	0	189,604	2,995	1.6%
Resident State Trooper - Expenses	20,499	38,100	43,100	0	43,100	5,000	13.1%
Resident State Trooper Subtotal	194,730	224,709	232,704	0	232,704	7,995	3.6%
Paramedic obligation	6,364	6,370	6,268	0	6,268	-102	-1.6%
Valley Shore Communication	88,348	89,345	91,579	0	91,579	2,234	2.5%
TOTAL PUBLIC SAFETY	596,546	713,838	734,080	0	734,080 20,242	20,242	2.8%
HIGHWAY							
Foreman - Salary	88,620	90,614	93,151	0	93,151	2,537	2.8%
Mechanic - Salary	63,918	65,370	65,370	0	65,370	0	0.00%
Driver/Operator - Salary	139,152	142,267	142,267	0	142,267	0	0.00%
OT/Special	7,341	8,500	8,500	0	8,500	0	0.0%
Highway Other	389,956	382,903	390,403	0	390,403	7,500	2.0%
Snow Removal	221,177	190,000	200,000	0	200,000	10,000	5.3%
Groundskeepers/Contractors	6,238	5,500	5,500	0	5,500	0	0.0%
Cemetery Care	9,714	11,000	11,000	0	11,000	0	0.0%
TOTAL HIGHWAY	926,116	896,154	916,191	0	916,191 20,037	20,037	2.2%
SANITATION & HEALTH							
Compactor - Supervisor's Salary	14,602	20,733	21,314	0	21,314	581	2.80%
Compactor - Attendant Salaries	35,104	35,108	36,088	0	36,088	980	2.79%
Compactor - Mnt & Operation	33,647	32,000	27,800	0	27,800	-4,200	-13.1%

**Town of Killingworth
Municipal Budget
2023 / 2024**

	<u>Actuals</u> 2021/2022	<u>Budget</u> 2022/2023	<u>Agency</u> <u>Request</u> 2023/2024	<u>Selectmen</u> <u>Adj</u> 2023/2024	<u>Preliminary</u> <u>Budget</u> 2023/2024	<u>\$ diff</u>	<u>% diff</u>
Carting & Disposal Expense	111,913	133,200	140,000		140,000	6,800	5.1%
Bulky Waste Disposal	66,791	90,500	90,500		90,500	0	0.0%
Mosquito Control	0	1	1		1	0	0.0%
Hazardous Waste Collection	14,056	12,400	12,400		12,400	0	0.0%
Health Director	16,830	0	0		0	0	
Health District Assessment	42,315	72,550	72,550		72,550	0	0.0%
Sanitarian - Expenses	253	0	0		0	0	
Public Health Agency	0	360	360		360	0	0.0%
Vital Statistics	28	200	200		200	0	0.0%
TOTAL SANITATION & HEALTH	<u>335,540</u>	<u>397,052</u>	<u>401,213</u>	<u>0</u>	<u>401,213</u>	<u>4,161</u>	<u>1.0%</u>
					4,161	4,161	
CONSERVATION & LAND USE							
Planning & Zoning	840	4,000	3,975		3,975	-25	-0.6%
Land Use Reporting Requirement	4,640	6,000	6,000		6,000	0	0.0%
Zoning Enforce. Officer - Salary	22,838	24,000	24,000		24,000	0	0.0%
Zoning Enforce. Officer - Expense	337	1,000	1,000		1,000	0	0.0%
Zoning Board of Appeals	0	500	500		500	0	0.0%
Conservation Commission	65	500	500		500	0	0.0%
IWWC	480	700	700		700	0	0.0%
IWWC Enforc. Officer - Salary	15,226	16,000	16,000		16,000	0	0.0%
IWWC Enforc. Officer - Expense	0	500	500		500	0	0.0%
Water Pollution Control	0	1	1		1	0	0.0%
Ct River Conservation District	1,661	1,661	1,661		1,661	0	0.0%
Tree Warden	2,033	2,500	2,500		2,500	0	0.0%
TOTAL CONSERVATION & LAND USE	<u>48,120</u>	<u>57,362</u>	<u>57,337</u>	<u>0</u>	<u>57,337</u>	<u>-25</u>	<u>0.0%</u>
					-25		
RECREATION							
K'Worth Park & Rec Commission	65,373	72,000	91,550		91,550	19,550	27.2%
H-K Regional Recreation	72,816	71,817	71,410		71,410	-407	-0.6%
TOTAL RECREATION	<u>138,189</u>	<u>143,817</u>	<u>162,960</u>	<u>0</u>	<u>162,960</u>	<u>19,143</u>	<u>13.3%</u>
					19,143		
MISC / COMMUNITY SERVICES							
<u>Town Organizations</u>							
Killingworth Library Association	269,500	200,000	276,000		276,000	76,000	38.0%
Animal Control (Dog Fund) Support	10,000	25,000	26,000		26,000	1,000	4.0%
Parmelee Farm Committee	10,528	12,000	12,650		12,650	650	5.4%
Committee on Aging			3,500		3,500	3,500	#DIV/0!
Open Space Committee	0	1	1		1	0	0.0%
Open Space Acquisition Expense	0	1	1		1	0	0.0%
Community Services Support	0	1	1		1	0	0.0%

**Town of Killingworth
Municipal Budget
2023 / 2024**

	<u>Actuals</u> 2021/2022	<u>Budget</u> 2022/2023	<u>Agency</u> <u>Request</u> 2023/2024	<u>Selectmen</u> <u>Adj</u> 2023/2024	<u>Preliminary</u> <u>Budget</u> 2023/2024	<u>\$ diff</u>	<u>% diff</u>
<u>Community Organizations</u>							
RiverCOG	10,171	10,253	10,313		10,313	60	0.6%
Comm Renewal Team	3,000	3,000	3,000		3,000	0	0.0%
The Estuary	8,788	10,238	11,989		11,989	1,751	17.1%
Estuary Transit District	9,860	10,080	10,365		10,365	305	3.0%
Literacy Volunteers	500	500	500		500	0	0.0%
H-K Youth & Family Services	87,500	90,400	93,500		93,500	3,100	3.4%
Substance Abuse/Addiction Services	0	0	1		1	1	
The Connection - Eddy Shelter	1,000	1,000	1,000		1,000	0	0.0%
<u>Miscellaneous</u>							
Council of Small Towns (COST)	1,075	1,075	1,075		1,075	0	0.0%
CT Conference of Municipalities (CCM)	3,643	3,643	3,643		3,643	0	0.0%
Tax Abatement & Refunds	16,849	20,000	20,000		20,000	0	0.0%
Misc Grants	8,788	1	1		1	0	0.0%
Misc Gov't Refunds	1,174	1	1		1	0	0.0%
TOTAL MISC / COMMUNITY SERVICES	442,373	387,174	473,541	0	473,541	86,367	22.3%
					86,367		
<u>WELFARE</u>							
Social Services/Municipal Agent	11,414	12,000	12,336		12,336	336	2.8%
Administrative Expense	18	100	100		100	0	0.0%
TOTAL WELFARE	11,432	12,100	12,436	0	12,436	336	2.8%
					336		
<u>DEBT & LEASE OBLIGATIONS</u>							
Bonding	415,419	404,120	388,078		388,078	-16,042	-4.0%
TOTAL DEBT & LEASE OBLIGATION	415,419	404,120	388,078	0	388,078	-16,042	-4.0%
					-16,042		
TOTAL OPERATING BUDGET	5,545,596	5,678,870	5,940,347	-9,548	5,930,799	251,929	4.4%
% CHANGE FROM 2022/2023					4.4%		
\$ CHANGE FROM 2022/2023					251,929		

**Town of Killingsworth
Capital Budget Summary
2023 / 2024**

<u>CAPITAL Projects</u>		Agency Request 2023/2024	BOS Adjustment 2023/2024	BOF Adjustment 2023/2024	Preliminary 2023/2024
ARPA	KVFC - Station 2 Flat Membrane Roof	20,000	-	-	20,000
	KVFC - Turnout Gear	34,500	-	-	34,500
	KVFC - Cold Water Rescue Suit/Equipment	16,000	-	-	16,000
ARPA	KVFC - LUCAS CPR Devices	48,000	-	-	48,000
	KVFC - Life Safety Ropes/Equipment	28,000	-	-	28,000
	KVFC - Water Supply Equipment	25,000	-	-	25,000
	<u>KVFC - Medical Response Bags</u>	20,000	-	-	20,000
	Killingsworth Volunteer Fire Company	191,500	-	-	191,500
	HW Dept - Small Mason Dump w/plow & sander	115,000	-	-	115,000
	<u>HW Dept - Mulch Head Attachment</u>	36,000	(36,000)	-	-
	Highway Department	151,000	(36,000)	-	115,000
	Road Project - Chip Seal	721,800	-	-	721,800
	Road Project - Mill & Fill - Emanuel Church Rd	100,000	-	-	100,000
	<u>Road Project - Cow Hill Rd - Drainage Swale</u>	100,000	-	-	100,000
	Road Projects	921,800	-	-	921,800
	P&R - Pavillion at Eric Auer Park	100,000	(100,000)	-	-
	P&R - Ice Skating Rink	7,500	(7,500)	-	-
	<u>P&R - Sheldon Pavillion Repair</u>	7,500	(7,500)	-	-
	Park & Recreation	115,000	(115,000)	-	-
ARPA	KAA - Automatic Chest Compression CPR Device (LUCAS)	16,750	-	-	16,750
ARPA	KAA - Update Automated External Defibrillator (AED) on Ambulance	2,337	-	-	2,337
ARPA	<u>KAA - Replace AEDs around town (7 at \$2,500)</u>	17,500	-	-	17,500
	Killingsworth Ambulance Association	36,587	-	-	36,587
ARPA	Hybrid Meeting Technology- Equipment & Software	21,000	-	-	21,000
ARPA	Budget Book Software	10,000	-	-	10,000
ARPA	On-Line Permitting Software	10,000	-	-	10,000
	IT Upgrades	26,759	-	-	26,759
	Town Office Building - Modular roof & HVAC system	200,000	-	-	200,000
	Town Office Building - Assesment to determine repair or replace	25,000	-	-	25,000
	Public Works Garage - Reclaim & Drainage Improvement	180,000	(180,000)	-	-
ARPA	Barn - Repair, paint, restore and add meeting space	350,000	-	-	350,000
	<u>Transfer Station - Reclaim & Pave</u>	150,000	-	-	150,000
	Municipal Facilities	972,759	(180,000)	-	792,759
		2,388,648	(331,000)	-	2,057,648

<u>SUMMARY</u>		
<u>EXPENDITURES</u>		2023/2024
Capital Committed Funds		2,057,646
<u>FUNDING SOURCES</u>		
Estimated Capital Funding in place as of 8/30/23		<i>not assigned fund balances in capital reserves as of 8/30/2023</i>
Estimated Grants		
ARPA	ARPA Funding	495,587
	Annual Transfer from Operating Budget	1,060,000
	LoClp Funding (23/24 entitlement)	53,380
		1,608,967
NET - Funding Sources less Expenditures		(448,679)
<i>Estimated amount to bond or</i>		<i>448,679</i>
<i>Estimated Transfer from General Fund Balance</i>		<i>448,679</i>