



Town of Somers



Proposed Budget



BOARD OF FINANCE

Michael Parker, Chairman
Ralph Williams
Joseph Tolisano

Kathleen Devlin, Vice Chairman
William Salka
Bruce Devlin

BOARD OF SELECTMEN

Tim Keeney
William Meier, III
Robert Schmidt

First Selectman
Selectman
Selectman

DEPARTMENT DIRECTORS

Michael Marinaccio
Brian Wissinger
Kim LaFleur
Dave Marti
Daniel Parisi
Todd Rolland
John Roache
Kim Littig
Matthew Cox
Maureen Parsell
Joanne Nichting

Treasurer
Assistant Finance Director
Operations Director
Town Clerk
Land Use Director
Director of Public Works
Fire Chief
Police Administrator
Human Services Director
Director of Rec & Leisure Services
Library Director

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Important Dates

April 18, 2023

Public Hearing

Somers Town Hall

May 2, 2023

Annual Town Meeting

Somers Town Hall

May 16, 2023

Referendum

Somers Town Hall

All meetings recorded and livestreamed on the Town's YouTube channel. Please go to www.somersct.gov and follow the link to access.



BUDGET DETAILS

GENERAL FUND

The General Fund is the chief operating fund of the Town. Local tax dollars, State Aid, and fees charged are revenues in the General Fund. The annual budget voted upon by the residents and adopted by the Town is for the expenses and associated revenues for the General Fund.

Board of Selectmen's 2023-24 Budgetary Changes

The Board of Selectmen worked diligently to maintain the services provided to Town residents, while staying fiscally responsible. The Board was faced with many challenges along the way. Some major changes to the budget this year are:

- ✓ Addition of a Part-Time HR Assistant
- ✓ 3.5% Salary pool for all eligible employees
- ✓ Full-Time Recreation Coordinator added into the budget that was previously funded with ARPA monies
- ✓ Increased the employee cost share for health insurance from 10% to 11%, creating a savings of \$9,500
- ✓ Town's IT Firm was added into the budget that was previously funded with ARPA monies
- ✓ A reorganization of the Finance Department to create efficiencies and a budgetary savings of \$27,000
- ✓ Separated EMS expenses and relocated them to the Ambulance Fund for transparency on expenses and associated costs

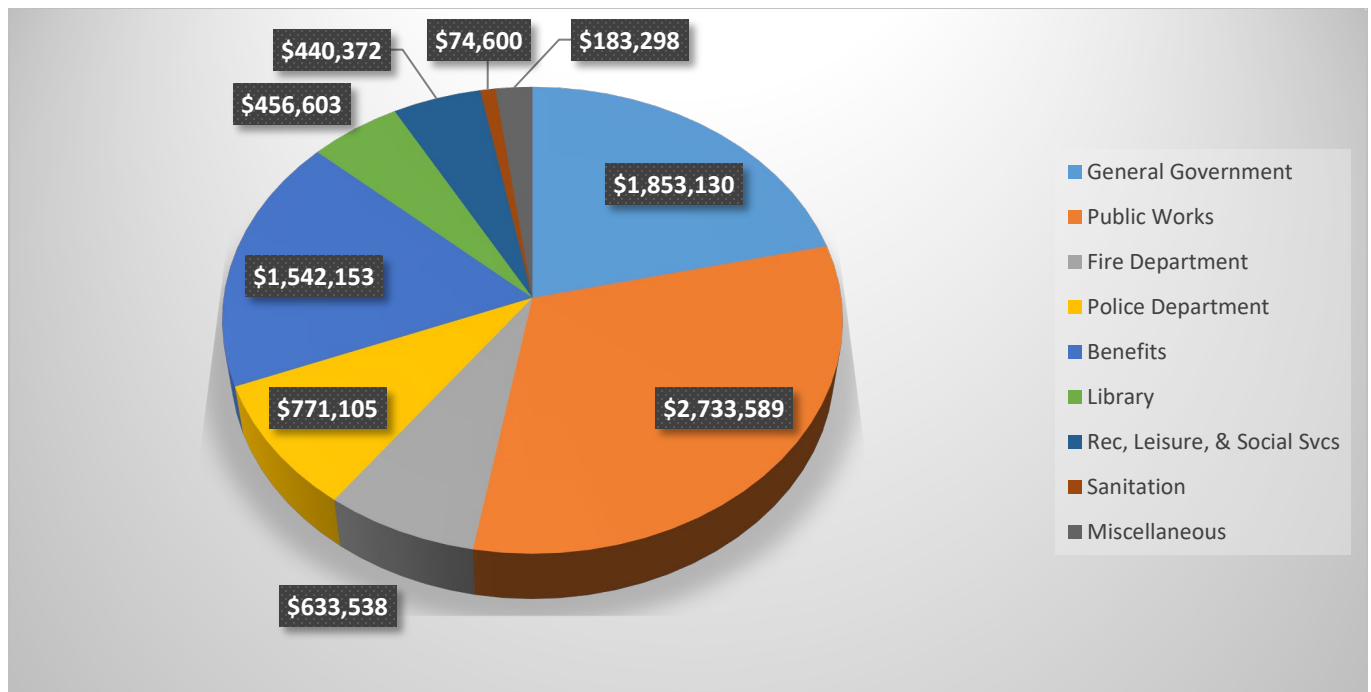
Board of Selectmen's 2023-24
Proposed Town Government Budget

Town Government Budget Amended Prior Year (2022-23)	\$8,592,511
Town Government Budget Proposed Fiscal Year (2023-24)	\$8,688,388
Increase	\$95,877
% Change	1.12%

Budget Summary By Department

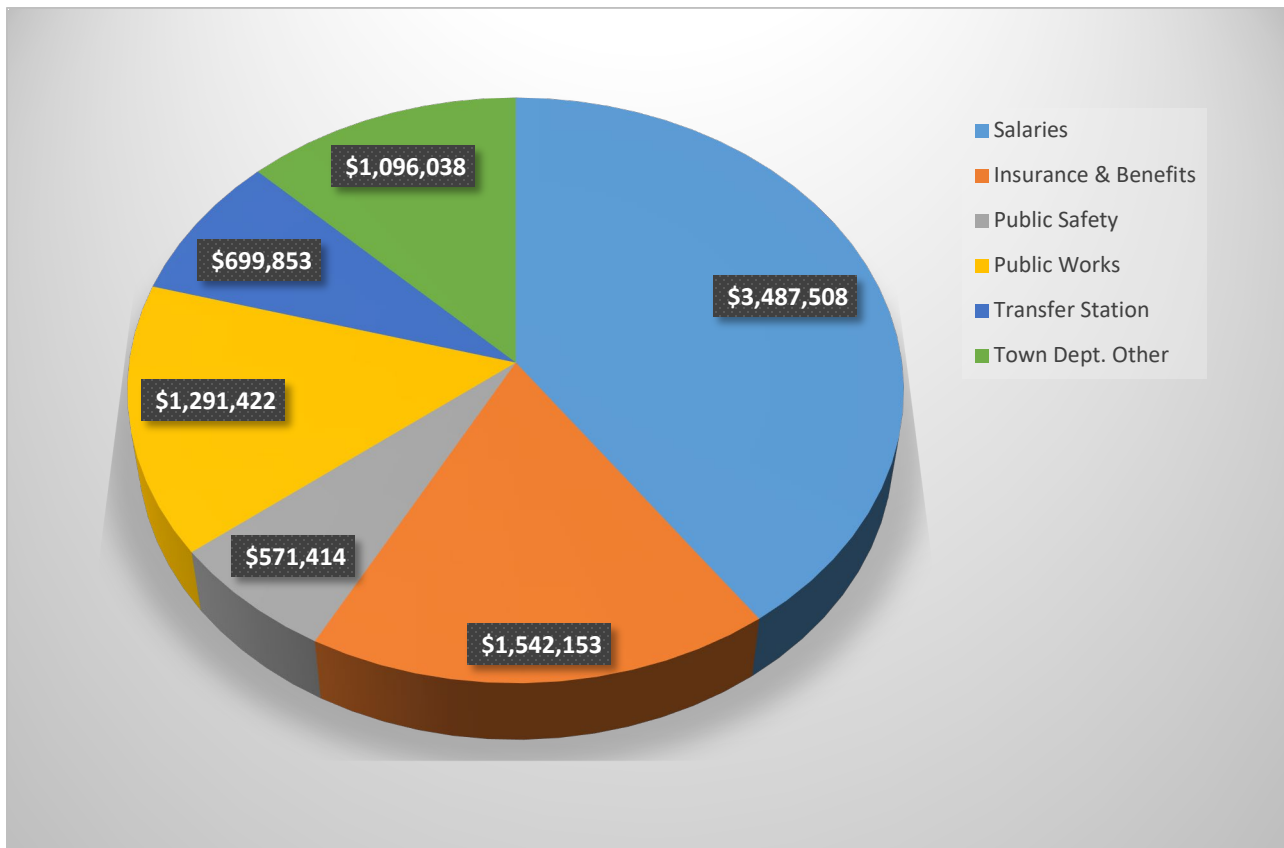
Town Government

Department	22-23 Budget	23-24 Budget	Change	Percentage
General Government	\$1,738,332	\$1,853,130	\$114,798	6.60%
Public Works	\$2,374,692	\$2,733,589	\$358,897	15.11%
Fire Department	\$1,165,004	\$633,538	(\$531,466)	-45.62%
Police Department	\$795,833	\$771,105	(\$24,728)	-3.11%
SSI, Benefits & Insurance	\$1,436,079	\$1,542,153	\$106,074	7.39%
Library	\$539,385	\$456,603	(\$82,782)	-15.35%
Rec, Leisure, & Social Services	\$406,272	\$440,371	\$34,100	8.39%
Sanitation	\$81,350	\$74,600	(\$6,750)	-8.30%
Miscellaneous	\$55,564	\$183,298	\$127,734	229.89%
TOTAL	\$8,592,511	\$8,688,388	\$95,877	1.12%



Budget Summary by Category

<u>Category</u>	<u>22-23 Budget</u>	<u>23-24 Budget</u>	<u>Change</u>	<u>Percentage</u>
Salaries	\$4,025,024	\$3,572,406	(\$425,618)	-11.25%
Insurance & Benefits	\$1,436,079	\$1,542,153	\$106,074	7.39%
Public Safety	\$667,382	\$571,414	(\$95,968)	-14.38%
Public Works	\$959,507	\$1,291,422	\$331,915	34.59%
Transfer Station	\$671,440	\$699,853	\$28,413	4.23%
Town Dept. Other	\$833,079	\$1,011,140	\$178,061	21.37%
TOTAL	\$8,592,511	\$8,688,388	\$95,877	1.12%



Budget Detail by Category

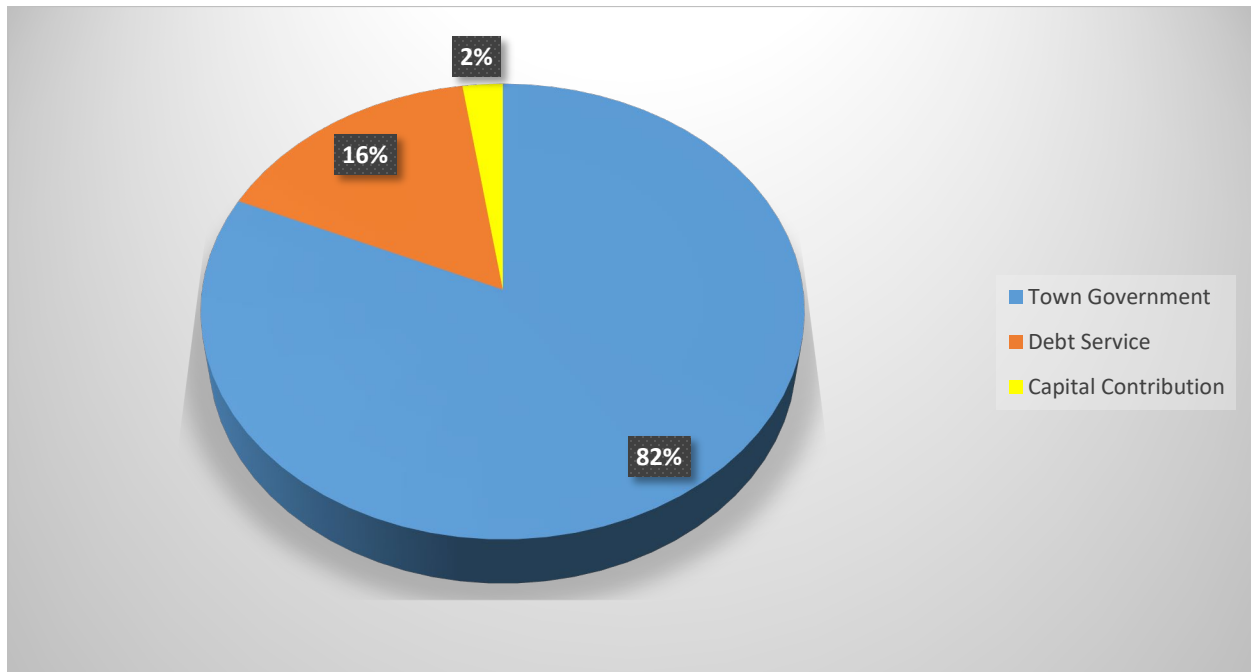
CATEGORY	ITEM	2022-23	2023-24	INC/(DEC)	%
Salaries	Town Hall	\$1,110,435	\$1,117,955	\$7,520	0.68%
	Public Safety	\$1,306,655	\$846,629	(\$460,026)	-35.21%
	Public Works	\$743,745	\$742,314	(\$1,431)	-0.19%
	Library	\$351,460	\$357,353	\$5,893	1.68%
	Senior & Rec	\$390,957	\$423,257	\$32,300	8.26%
	Salary Pool	\$121,772	\$84,898	(\$36,874)	-30.28%
	Subtotal	\$4,025,024	\$3,572,406	(\$425,618)	-11.25%
Insurance & Benefits	Health Insurance	\$849,241	\$929,153	\$79,912	9.41%
	Social Security	\$276,940	\$300,000	\$23,060	8.33%
	Pension	\$183,898	\$195,000	\$11,102	6.04%
	Unemp. WC & Life	\$126,000	\$118,000	(\$8,000)	-6.35%
	Subtotal	\$1,436,079	\$1,542,153	\$106,074	7.39%
Public Safety	Fire Dept. Stipends	\$75,100	\$46,100	(\$29,000)	-38.62%
	Overtime & Premiums	\$52,379	\$56,894	\$4,515	8.62%
	State Police	\$190,000	\$200,000	\$10,000	5.26%
	Maintenance & Training	\$122,648	\$119,494	(\$3,154)	-2.57%
	PPE & Medical Supplies	\$67,300	\$24,100	(\$43,200)	-64.19%
	Other Services	\$146,755	\$111,426	(\$35,329)	-24.07%
	Civil Preparedness	\$13,200	\$13,400	\$200	1.52%
Subtotal	\$667,382	\$571,414	(\$95,968)	-14.38%	
Public Works	Facilities	\$634,792	\$705,636	\$70,844	11.16%
	PW Non-Salary & Parks	\$150,715	\$137,600	(\$13,115)	-8.70%
	Highway	\$174,000	\$448,186	\$274,186	157.58%
	Subtotal	\$959,507	\$1,291,422	\$331,915	34.59%
Transfer Station	Waste Disposal	\$634,790	\$663,903	\$29,113	4.59%
	Operations	\$36,650	\$35,950	(\$700)	-1.91%
	Subtotal	\$671,440	\$699,853	\$28,413	4.23%
Town Dept. Other	Subtotal	\$833,079	\$1,011,140	\$178,061	21.37%
GRAND TOTAL		\$8,592,511	\$8,688,388	\$95,877	1.12%

Budget Detail by Category

Salaries	Decrease: \$415,744
<p>The budget includes a 3.5% salary increase pool amounting to \$84,898. The Board of Selectmen have also added a part-time Human Resources Assistant to the budget as well as bringing the previously ARPA-Funded Recreation Coordinator into the General Operating Budget. The Board of Selectmen removed EMS expenses from the General Fund Budget and will fund those expenses directly from the Ambulance Fund where the revenues are recognized. Within those EMS expenses were salaries for both Full-Time and Part-Time Paramedics. Those salaries were \$476,926.</p>	
Insurance & Benefits	Increase: \$106,074
<p>Health Insurance premiums are projected to increase 7.1%. This is the first increase over 1% for the Town since joining the State Partnership Plan in July, 2019. The Board of Selectmen also approved changing the co-pay on the premium from 10% to 11% for employees.</p>	
Public Safety	Decrease: \$95,968
<p>Much of this decrease is driven by removing EMS costs as previously noted. EMS Stipends, medical supplies, and an allocation of the cost for the Town's dispatch center are the main savings shown here.</p>	
Public Works	Increase: \$331,915
<p>As with other departments, Public Works picked up the utility expenses from the library this year. These costs, as well as increased energy and fuel costs are two of the increase drivers. Last year, the annual transfer to the road maintenance fund was eliminated from the budget. This year, it is being added back in at \$200,000.</p>	
Transfer Station	Increase: \$28,413
<p>The Transfer Station increase is directly related to the continually increasing and contractually obligated costs of hauling waste and recycling materials.</p>	
Town Depts. Other	Increase: \$141,187
<p>This grouping contains various Town department supply budgets, legal lines, dues & seminars, an allocation for our revaluation, an allocation for the separation payout fund, and other miscellaneous costs.</p>	

**Town Government Budget Including
Debt Service and Capital Contributions**

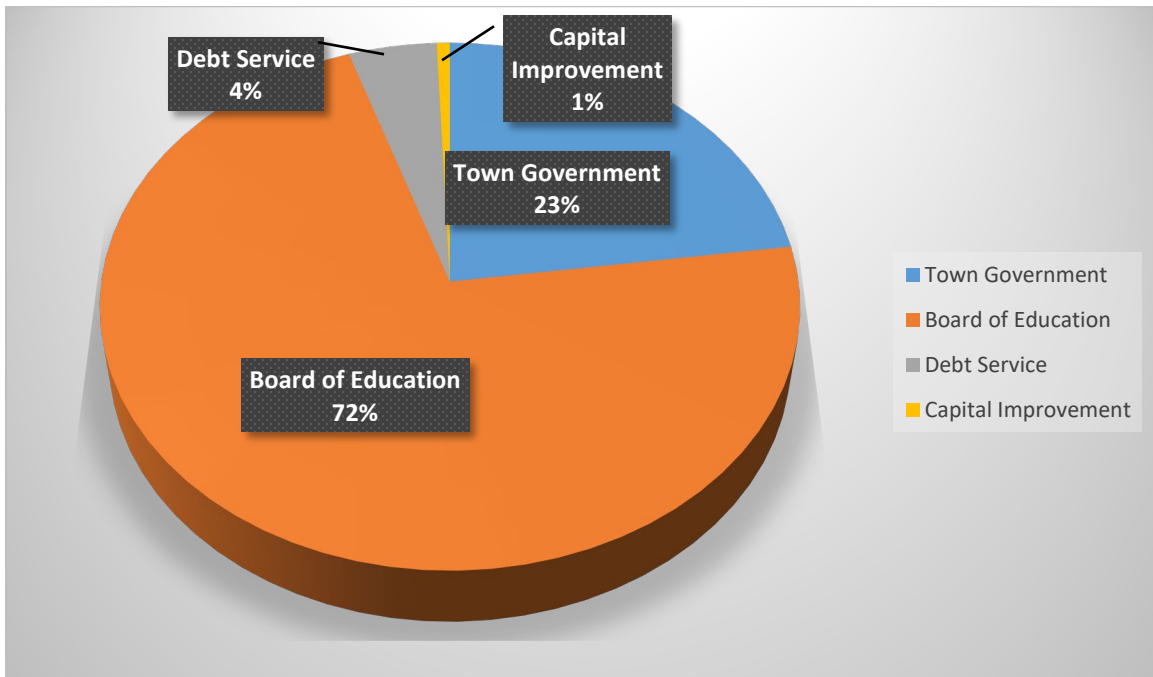
	<u>22-23 Budget</u>	<u>23-24 Budget</u>	<u>Change</u>	<u>Percentage</u>
Town Government	\$8,592,511	\$8,688,388	\$95,877	1.12%
Debt Service	\$1,737,838	\$1,698,538	(\$39,300)	-2.26%
Capital Contribution	\$968,235	\$250,000	(\$718,235)	-74.18%
Subtotal	\$11,298,584	\$10,636,926	(\$661,658)	-5.86%



Overall Budget – Town & Board of Education
Including Debt Service & Capital Improvement

	FY22-23 Amended	FY23-24 Proposed	Increase / (Decrease)	Percentage
Town Government	\$8,592,511	\$8,688,388	\$95,877	1.12%
Board of Education	\$26,270,772	\$27,411,632	\$1,140,860	4.34%
Debt Service	\$1,737,838	\$1,698,538	(\$39,300)	-2.26%
Capital Improvement	\$968,235	\$250,000	(\$718,235)	-74.18%
Total	\$37,569,356	\$38,048,558	\$479,202	1.28%

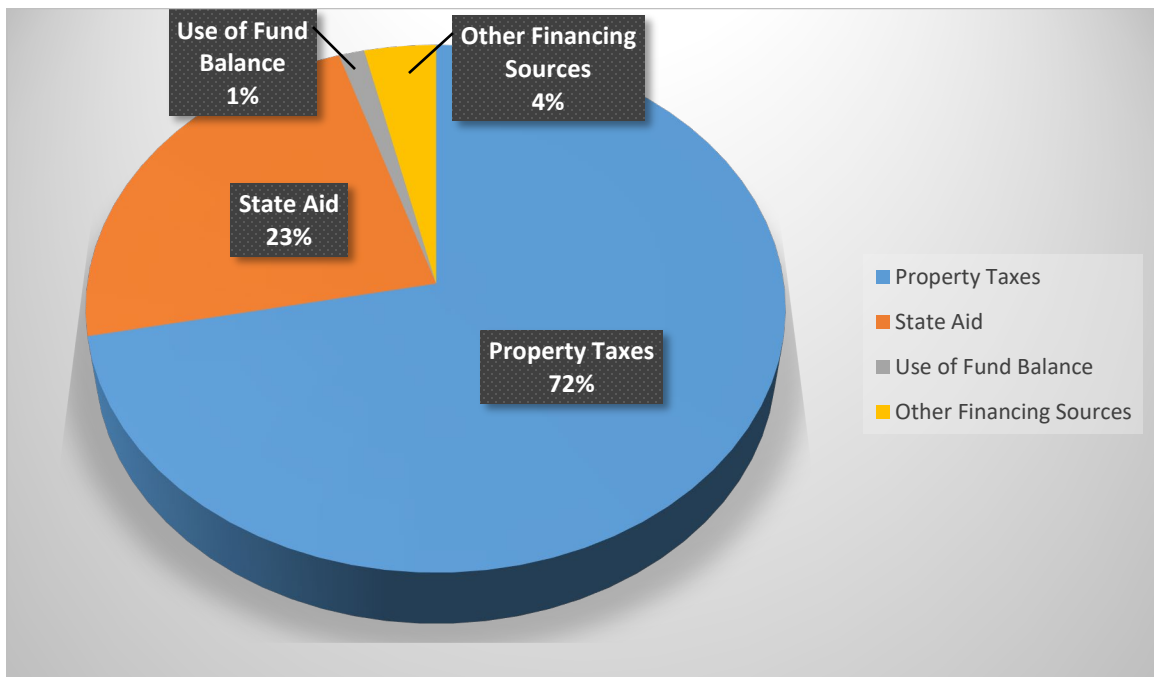
Total Budget Allocations



Revenue Summary

	FY22-23 Amended	FY23-24 Proposed	Increase / (Decrease)	Percentage
Property Taxes	\$26,227,718	\$27,333,400	\$1,105,682	4.22%
State Aid	\$8,837,318	\$8,842,270	\$4,952	0.06%
Use of Fund Balance	\$805,670	\$493,880	(\$311,790)	-38.70%
Other Financing Sources	\$1,698,650	\$1,379,008	(\$319,642)	-18.82%
Total	\$37,569,356	\$38,048,558	\$479,202	1.28%

Revenue Budget Allocations



Revenue vs. Expenditure

Revenues	
Property Taxes	\$27,333,400
State Aid	\$8,842,270
Use of Fund Balance	\$493,880
Other Financing Sources	\$1,379,008
Revenue Total	\$38,048,558

Expenditures	
Town Government	\$8,688,388
Board of Education	\$27,411,632
Debt Service	\$1,698,538
Capital Improvement	\$250,000
Expenditure Total	\$38,048,558
Budget Gap	-0-

Grand List

The primary duty of the Assessor is to discover, list, and value property. The purpose is to develop a Net Taxable Grand List. The Net Taxable Grand List is used to develop a mill rate each year. The mill rate is developed by taking the budgetary needs of the Town referred to as the budget and subtracting all sources of revenue expected to be received. This is the Net Levy. The Net Levy is then divided into the Net Taxable Grand List to produce a mill rate.

	2021 Grand List	2022 Grand List	Increase / (Decrease)	Percentage
Real Estate	\$785,295,270	\$790,640,722	\$5,345,452	0.68%
Personal Property	\$64,591,060	\$67,413,121	\$2,822,061	4.37%
Motor Vehicle	\$119,534,570	\$124,233,620	\$4,699,050	3.93%
Total	\$969,420,900	\$982,287,463	\$12,866,563	1.33%

Tax Revenue Calculation

Total Grand List	\$982,287,463
Less: Pending Litigation, Estimated BAA, & Exemptions	(\$14,755,455)
Net Grand List	\$967,532,008
99.25% Collection Grand List	\$960,275,518
Tax Revenue @ 28.31 Mill Rate	\$27,185,400

Mill Rate Calculation

Revenue Projections

State Aid	\$8,842,270
Interest & Liens	\$148,000
Other Financing Sources	\$1,379,008
Use of Fund Balance	\$493,880
Total Revenue Projections (No Tax)	\$10,863,158

Funding Gap

Total Proposed Expense Budget	\$38,048,558
Property Tax Needed	\$27,185,400

Mill Rate

Mill Rate to Generate Property Tax	28.31
Current Mill Rate	27.56
Increase/(Decrease) Mill Rate	0.75

Value of 1 Mill

Property Tax Revenue @ Current Mill Rate	\$26,465,193
Value of 1 Mill	\$960,276

Various Mill Equivalents

1/4 Mill	\$240,069
1/3 Mill	\$316,891
1/2 Mill	\$480,138
3/4 Mill	\$720,207



OTHER FUND BUDGETS

AMBULANCE FUND

The Ambulance Fund is a special revenue fund that provides expenses and revenues in a self-supporting atmosphere for the sole purpose of running an EMS service for the Town of Somers. The revenues generated in this fund are from insurance payments and any Third-Party Agreements in place annually.

Expenses in this fund are submitted by the Fire Chief as part of the annual budget process.

Ambulance Fund Expenses

Salaries	\$476,926
Uniform Allowance	\$2,340
Volunteer Stipends	\$22,000
Training	\$13,850
Health Services	\$5,500
Technology Services	\$8,150
TN Dispatch	\$35,909
Ambulance/Fly Car Maintenance	\$2,500
Medical Supplies	\$48,000
Oxygen	\$1,125
Bloodborne Pathogens	\$1,200
Career Uniforms	\$4,300
Volunteer Uniforms	\$2,150
Equipment Replacement	\$3,000
Dues	\$600
Vehicle Fuel	\$24,000
Billing Services	\$62,100
Total Expense Budget	\$713,650

Revenue Projections

Client Fees	\$690,000
Stafford Contract (ALS Intercept Services)	\$80,000
Interest Earnings	\$8,000
Total Revenue Projection	\$778,000

*Estimated Benefits Cost = \$158,773 – Health Insurance, FICA, & Town Obligated Pension

ROAD MAINTENANCE FUND

The Road Maintenance Fund is a special revenue fund that provides expenses and revenues in a self-supporting atmosphere for the sole purpose of maintaining our roadways in the Town of Somers. The revenues generated in this fund are from State Aid (Town Aid Road and Municipal Grants In-Aid) and an annual transfer in from the General Fund Operating Budget.

Expenses in this fund are submitted by the Director of Public Works as part of the annual budget process.

Road Maintenance Fund Expenses

Asphalt for Pavement Repairs	\$15,000
Drainage Products	\$5,000
Catch Basin Replacement	\$35,750
Catch Basin Cleaning	\$43,530
Road Project Engineering	\$150,000
Guide Rail Repair/Replacement	\$15,000
Line Striping	\$48,321
Sign Repair/Replacement	\$5,000
Treated Road Salt	\$113,796
Tree Trimming, Removals, Plantings	\$93,000
Roadway Stabilization Materials	\$5,000
Street Sweeping	\$15,000
Total Expense Budget	\$544,397

Revenue Projections

Transfer-In General Fund	\$200,000
Town Aid Road	\$262,898
Municipal Grants In-Aid	\$82,324
Total Revenue Projection	\$545,222

RECREATION SELF-SUPPORT FUND

The Recreation Self-Support Fund is a special revenue fund that provides expenses and revenues in a self-supporting atmosphere for the sole purpose of providing recreational programs for the Town of Somers. The revenues generated in this fund are from program registrations and private donations.

The expenses in this fund are submitted by the Director of Recreation and Leisure Services as part of the annual budget process.

Recreation Fund Expenses

Summer Camp	\$90,000
Small Fry Camp	\$14,661
Recreation Programs	\$95,000
After School Program	\$25,000
Before School Program	\$12,000
Credit Card Fees	\$7,500
Coordinator Overtime	\$3,000
Miscellaneous Expenses	\$13,000
Total Expense Budget	\$260,161

Revenue Projections

Summer Camp	\$110,000
Small Fry Camp	\$16,820
Recreation Programs	\$120,000
After School Program	\$80,000
Before School Program	\$15,000
Interest	\$10,000
Total Revenue Projection	\$351,820

CAPITAL BUDGET

The Capital Equipment Fund is a special revenue fund that provides expenses and revenues in a self-supporting atmosphere for the sole purpose of purchasing capital equipment for the Town of Somers. The revenues generated in this fund are from an annual General Fund contribution as well as contributions from other special revenue funds when proper for the purchasing of capital.

The expenses in this fund are submitted by various department heads and voted on by the Capital Improvement Committee, a sub-committee of the Board of Finance. Final approval of these expenses are voted on by the Board of Finance as part of the annual budget process.

Capital Equipment Budget

	Revenue Source				Total Cost
	General Fund	Ambulance Fund	ARPA Fund	Lease Package	
Town Government					
Leases					
School Roofs	\$19,293				\$19,293
FY20 Lease – Ambulance & Mower	\$27,532	\$64,056			\$91,588
FY21 Lease – Fire SUV, PW Trucks	\$79,648				\$79,648
FY22 Lease – Trucks, SCBA	\$56,142	\$13,492			\$69,634
Total Leases					\$260,163
Infrastructure					
Security Cameras – Police Department			\$18,500		\$18,500
Blacksmith Shop Roof	\$8,500				\$8,500
Underground Oil Tank Monitoring – FD			\$15,000		\$15,000
Fire Dept Roof Replacement			\$100,000		\$100,000
Total Infrastructure					\$142,000
Heavy Equipment					
Large Plow Truck w/ Sander				\$56,184	\$255,500
Total Heavy Equipment					\$255,500
Board of Education					
Light Equipment					
Maintenance Boom-Lift				\$9,236	\$42,000
Pressure Washer w/ Trailer	\$12,750				\$12,750
Maintenance Pickup Truck				\$11,215	\$51,000
Total Light Equipment					\$105,750
Total Requests	\$203,865	\$77,548	\$133,500	\$76,635	\$763,413

