



Town of Somers



Proposed Budget

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Principal Officials

Board of Selectmen

Timothy Keeney, First Selectman
William Meier, III
Robert Schmidt

Board of Finance

Michael Parker, Chairman
Kathleen Devlin, Vice Chairman
Joseph Tolisano
William Salka
Bruce Devlin
Paul Hart



Town Administration

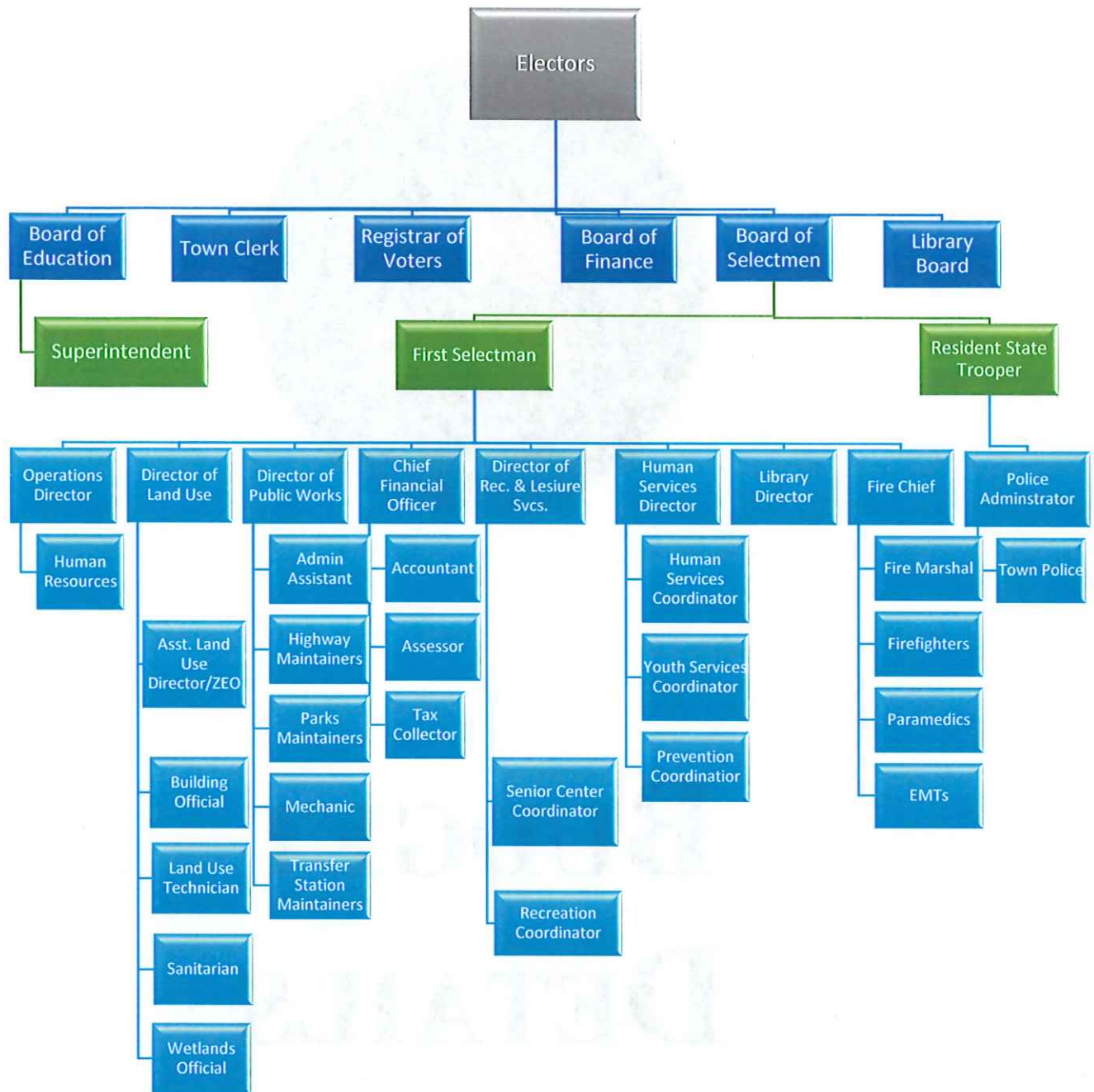
Brian Wissinger, Treasurer
Kim LaFleur, Operations Director
Dave Marti, Town Clerk
Todd Rolland, Public Works & Land Use Director
David Lenart, Fire Chief
Kim Littig, Police Administrator
Michael Anthony, Building Inspector

Board of Education

Anne Kirkpatrick, Chairman
Kim Radziewicz, Vice Chairman
Jan Martin, Secretary
Michael Briggs
Ed DePeau
JT Galloway
Shane Manning
Carl Stebbins
Derek Zelek

Dr. Sam Galloway, Superintendent
Stephanie Levin, Business Manager

Somers Staff Organizational Chart





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.

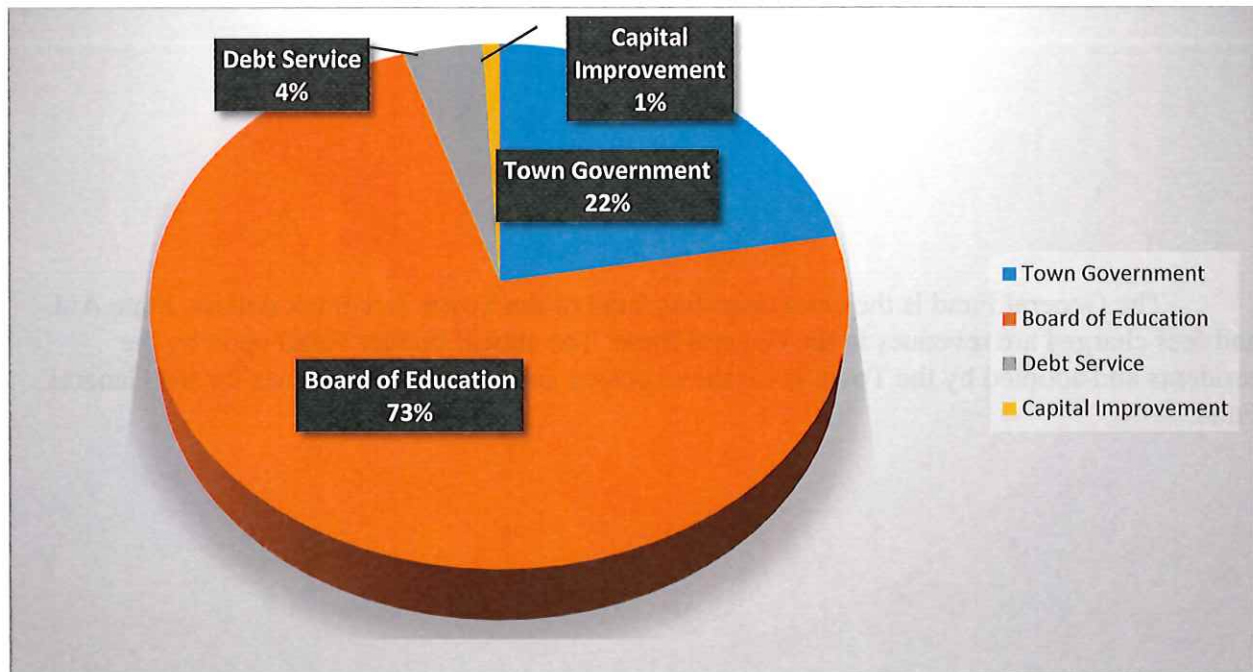
April 10, 2025

Dear Somers Resident,

The Board of Finance has worked diligently with both the Board of Selectmen and the Board of Education to develop the FY2025-2026 annual budget. This budget was developed over a 5-month period with both Boards.

The proposed Town, Education, Debt Service, and Capital budget appropriations are summarized as follows:

	Adopted FY2024-2025	Proposed FY2025-2026	\$ Change	% Change
Town Operations	\$8,939,357	\$9,289,798	\$350,441	3.92%
Board of Education	\$28,838,833	\$30,476,322	\$1,637,489	5.68%
Debt Service	\$1,698,538	\$1,700,000	\$1,462	0.09%
Capital	\$350,000	\$350,000	\$0	0.00%
Total	\$39,826,728	\$41,816,120	\$1,989,392	5.00%



Revenues

- Current levy increases \$904,037 or 3.19%
- Increased projections on prior year collections by \$175,000
- Combined non-tax revenues* increase \$155,500
- State Aid decreases \$15,000

**Non-tax revenues increase includes an increase for Transfer Station permit.*

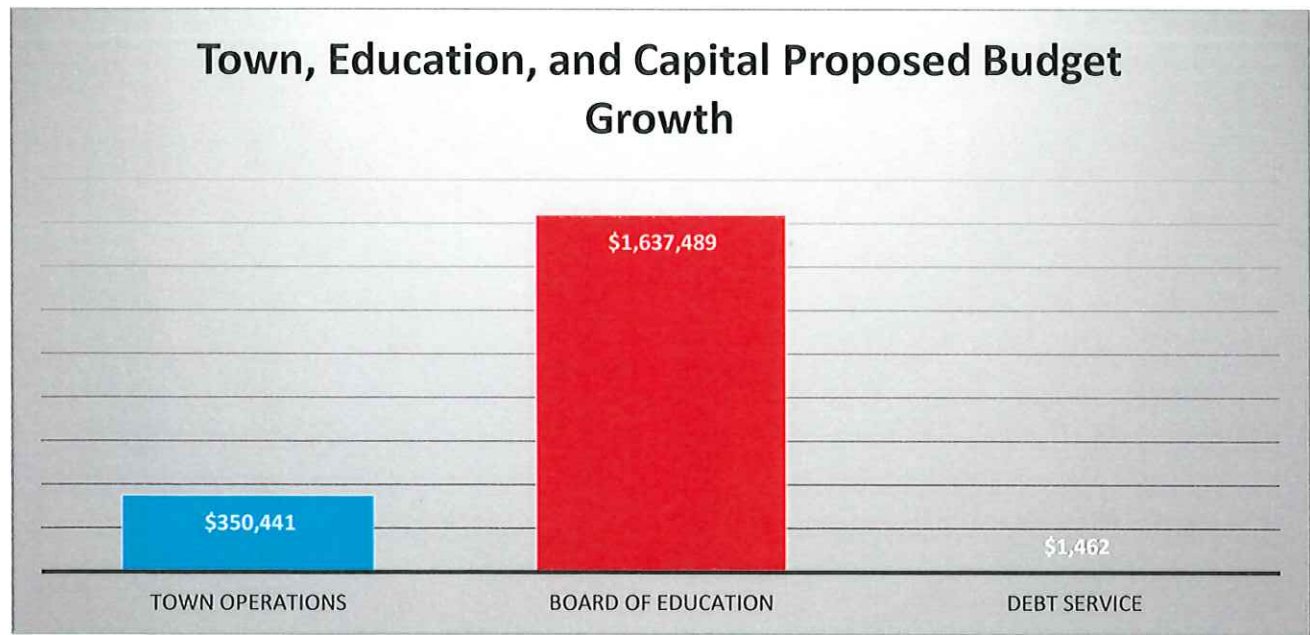
Grand List

- Estimated Grand List decline 1.50%
- \$431,000 reduction in tax revenue from decline in Grand List

Mill Rate

- Mill Rate increases from 28.96 to 30.21, a 1.25 increase

The following graph depicts the increase in the proposed budgets compared to the FY2025 budget by major expenditure component.



Budget Factors and Objectives

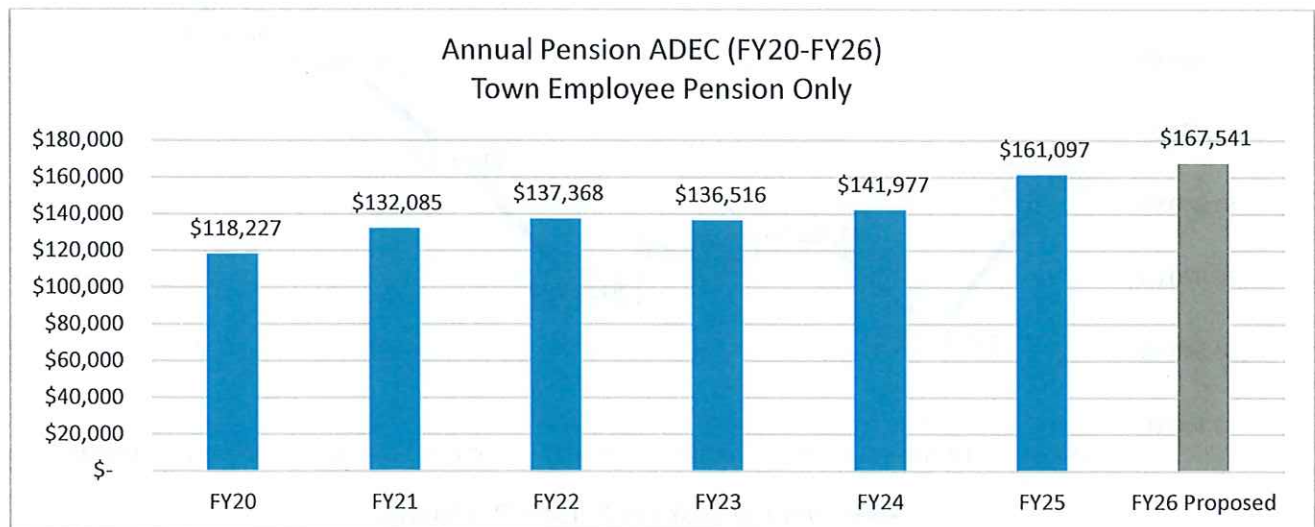
- Holds steady the transfer to Capital to support infrastructure and equipment purchases
- Reduction of .5 FTE in Town Government
- Fully funds pensions Actuarially Determined Employer Contribution (ADEC)
- Fully funds OPEB ADEC
- Continues streamlining of debt with Debt Service Fund
- Minimizes upward adjustment in the mill rate

TOWN OPERATIONS

The proposed Town operating budget is presented in 2 different formats. Each year, the Town shows a summarized version of the operating budget by department and by category. This is to show how the increases are affecting the budget in different manners. As you will see, Employee Benefits is the major growth center this year. This is the first time since joining the State Partnership Plan in Fiscal Year 2019 that the Town has recognized an increase in Employee Benefits of more than 2%. This increase, however, is a 2-year increase and therefore will be flat in Fiscal Year 2027. Any changes in Employee Benefits in Fiscal Year 2027 will be employee election changes, new employees, or a combination of both. A chart showing the average monthly cost per employee will follow later. Worker's Compensation has increased 2% with a new rate change effective in FY2026.

During Fiscal Years 2024 and 2025, the Town made transfers for the cost of Revaluation; a state mandated reassessment of all property in Town. That transfer is not needed in Fiscal Year 2026 and therefore you see a decrease in the Miscellaneous Spending Category.

The pension ADEC is also included in the benefits grouping. A reduction in the Town's assumed rate of return has increased the ADEC required for funding purposes. The plan remains healthy, funded at 104.4% at last valuation.



Utilities and Fuel

Organization-wide fuel costs have decreased by over \$30,000.

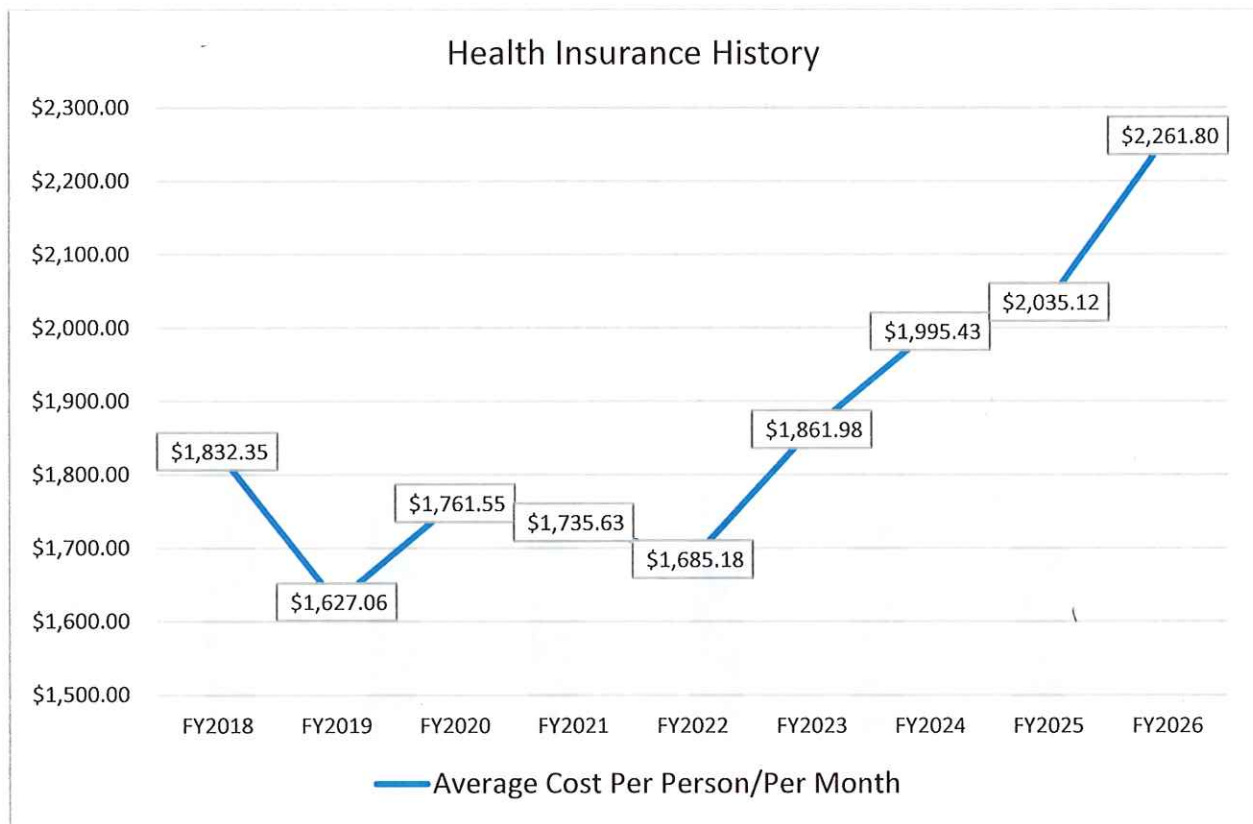
- The Town was able to lock in for Heating Oil at a \$0.46 per gallon reduction from FY2025, Diesel at a \$0.50 reduction from FY2025, and Gasoline at an \$0.38 reduction from FY2025.
- A new electrical contract took effect January 2025, and increases an average of \$0.03 per kWh, but is locked in at this rate until December 2027.

Contractual Services

Tipping fees charged by USA Hauling are projected to increase \$25,000 or 3.5% effective July 1. The proposed budget has an increase of \$15 in the permit fee, from \$50 to \$65, to help offset some of the increased costs. The Town has adopted a 3-year, \$15 permit increase schedule, and will review the schedule after FY2027.

Employee Benefits

Since July 1, 2018, the Town of Somers has been a member of the State Partnership Plan 2.0. This plan is hosted by the State of Connecticut and is exclusive for municipal employees statewide. This allows better purchasing opportunities for members. Insurance costs vary by county. The Town switched to the State Partnership Plan due to uncontrollable annual cost increases because of a small purchasing community. Below is a chart showing the average monthly cost per employee before joining and the costs since joining. As a note, it was 5 years before the Town saw a cost higher than before joining the plan.

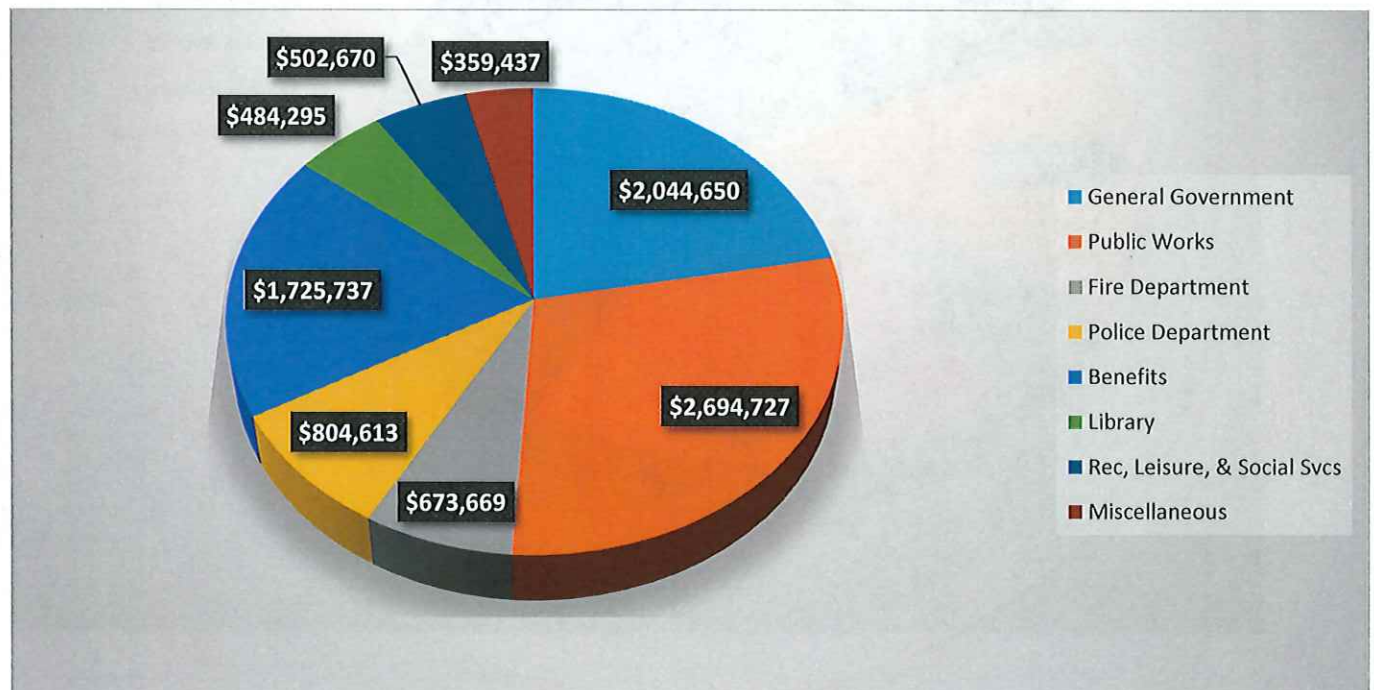


Budget Summary By Department

Town Government

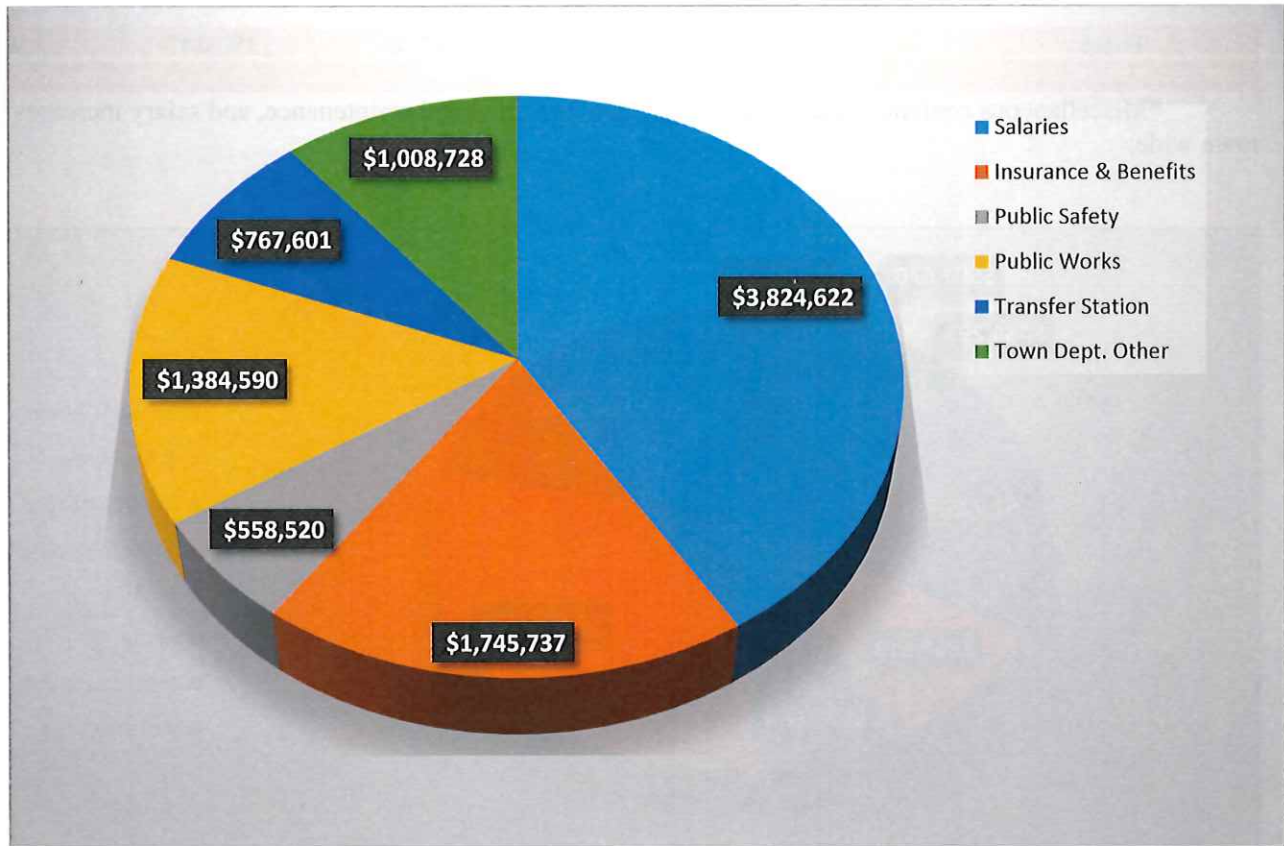
Department	24-25 Budget	25-26 Budget	Change	Percentage
General Government	\$2,000,652	\$2,044,650	\$43,998	2.19%
Public Works	\$2,627,785	\$2,694,727	\$66,942	2.55%
Fire Department	\$612,565	\$673,669	\$61,104	9.98%
Police Department	\$787,625	\$804,613	\$16,988	2.16%
SSI, Benefits & Insurance	\$1,549,983	\$1,725,737	\$175,754	11.34%
Library	\$469,726	\$484,295	\$14,569	3.10%
Rec, Leisure, & Social Services	\$486,980	\$502,670	\$15,690	3.22%
Miscellaneous*	\$404,041	\$359,437	(\$44,604)	(11.04%)
Total	\$8,939,357	\$9,289,798	\$350,441	3.92%

*Miscellaneous contains a transfer for separation benefits, road maintenance, and salary increases town wide.



Budget Summary by Category

<u>Category</u>	<u>24-25 Budget</u>	<u>25-26 Budget</u>	<u>Change</u>	<u>Percentage</u>
Salaries	\$3,788,384	\$3,824,622	\$36,238	0.96%
Insurance & Benefits	\$1,549,983	\$1,745,737	\$195,754	12.63%
Public Safety	\$551,619	\$558,520	\$6,901	1.25%
Public Works	\$1,323,363	\$1,384,590	\$61,227	4.63%
Transfer Station	\$740,446	\$767,601	\$27,155	3.67%
Town Dept. Other	\$985,562	\$1,008,728	\$23,166	2.35%
Total	\$8,939,357	\$9,289,798	\$350,441	3.92%



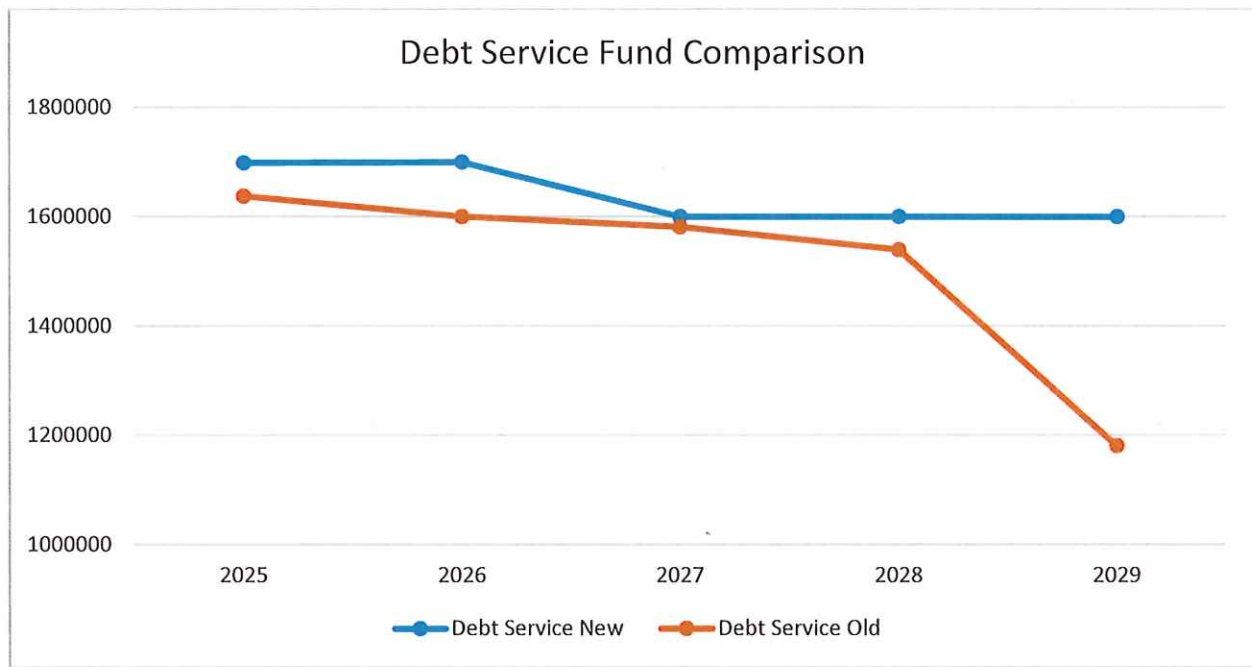
Budget Detail by Category

Salaries	Increase:
The budget includes a 2.5% salary increase pool and no new positions. There is a 0.5 FTE decrease in the proposed budget.	\$36,238
Insurance & Benefits	Increase:
Health Insurance premiums are projected to increase by 10%. The ADEC for the Volunteer Firefighter Pension is also included in this category, a \$69,000 increase.	\$195,754
Public Safety	Increase:
Minimal changes within Public Safety.	\$6,901
Public Works	Increase:
Contracted fuel rates and ever-increasing energy rates continue to drive an increase.	\$61,227
Transfer Station	Increase:
The Transfer Station increase is directly related to the continually increasing and contractually obligated costs of hauling waste and recycling materials.	\$27,155
Town Depts. Other	Increase:
This cost group contains transfers out to Road Maintenance and Separation Benefits as well as the miscellaneous departmental supply and seminar budgets.	\$22,043

Debt Service

During Fiscal Year 2024, the Board of Finance created a Debt Service Fund and adopted policy around the management of these funds. The concept of the fund is to create a central location for all outstanding debt service payments as well as have a location for any new debt issuance expenses. Prior to the creation of this fund, these expenses were budgeted in the General Fund budget and caused a peak and valley effect in the budget. By utilizing this new system, the budget line becomes a transfer into the Debt Service Fund and within that fund, expenses are made, and a balance is created.

The following chart demonstrates the smoothing effect the Debt Service Fund has on future budgets versus the prior method of budgeting expenses in the General Fund. This allows for future issuances of debt without major budgetary impact.



Capital Expenditures

The budget request for the transfer into capital expenditures has remained flat. Through the efforts of the Capital Improvement Committee (CIP), the Finance Department, and the Board of Finance, the capital budget of \$1,508,541 was met with a \$350,000 transfer into the fund. The Ambulance Fund will make a contribution to the fund of \$103,607. The use of LoCIP Funding as well as STEAP Grants will cover the rest of the capital budget. A detailed budget is included later.

General Fund – Unassigned Fund Balance

Over recent years, the appropriate level of General Fund Unassigned Fund Balance, and other potential uses for these monies has been a topic of discussion. In 2022, the Board of Finance adopted a policy whereby the Unassigned Fund Balance totals at least 15% of the subsequent year's budget. For FY2026, this totals approximately \$6,272,418 compared to the Unassigned Fund Balance at June 30, 2024 of \$7,345,680. Comparatively, a GFOA best practice indicates Unassigned Fund Balance should total two months of expenditures, or 16.67%. For the Town of Somers, this represents \$6,969,353.

This level of Unassigned Fund Balance is closely followed by Moody's Investors Service and Standard and Poor's when considering the Town's bond rating. This includes how such monies might be allocated for future usage. The preferred approach is generally one-time-uses, (Capital improvements, Unfunded Pension Liabilities,) that do not create an annual commitment. It is the focus of the Finance Department to create a multi-year model to project long-term General Fund growth and plan revenue projections to mitigate unfunded budgetary liabilities.

Thank you to all of the Directors for their thoughtful, well put-together budget requests for Fiscal Year 2026. The financial plan the Town has followed for over a decade continues to be successful. The Town's efforts to manage operations through cost-effective and creative solutions have proven to generate thoughtful budgetary decisions.

Sincerely,



Brian Wissinger

Chief Financial Officer



Debt & Transfer:

Town maintains high bond rating from Moody's: Aa and Standard & Poor: Aa2

Capital Fund Transfer of \$350k

Debt Service remains flat

Tax Estimates

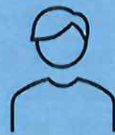
Assessment	Est. Inc.
Residential: \$204K	\$256

BUDGET SNAPSHOT

SOMERS, CT | FY2024/25

The General Fund FY2025/26 Budget is \$41.8M, a \$1.99M (5%) increase from FY2024/25.

Primary factors influencing increase to Town Operations:



Health Insurance
11% Increase

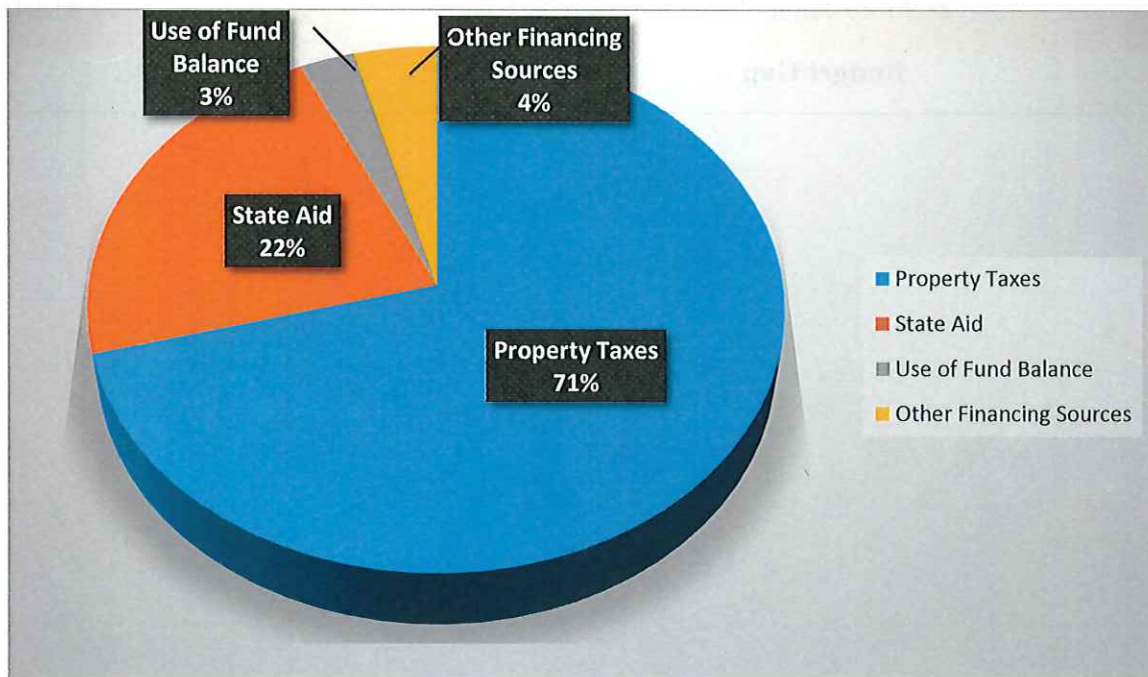


Energy Costs

Revenue Summary

	FY24-25 Budget	FY25-26 Proposed	Increase / (Decrease)	Percentage
Property Taxes	\$28,505,131	\$29,606,168	\$1,101,037	3.86%
State Aid	\$9,316,097	\$9,301,097	(\$15,000)	(0.16%)
Use of Fund Balance	\$420,000	\$1,167,855	\$747,855	178.06%
Other Financing Sources	\$1,585,500	\$1,741,000	\$155,500	9.81%
Total	\$39,826,728	\$41,816,120	\$1,989,392	5.00%

Revenue Budget Allocations



Revenue vs. Expenditure

Revenues

Property Taxes	\$29,606,168
State Aid	\$9,301,097
Use of Fund Balance	\$1,167,855
Other Financing Sources	\$1,741,000
Revenue Total	\$41,816,120

Expenditures

Town Government	\$9,289,798
Board of Education	\$30,476,322
Debt Service	\$1,700,000
Capital Improvement	\$350,000
Expenditure Total	\$41,816,120

Budget Gap	-0-
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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.

	2023 Grand List	2024 Grand List	Increase / (Decrease)	Percentage
Real Estate	\$795,423,295	\$798,305,726	\$2,882,431	0.36%
Personal Property	\$73,398,840	\$63,440,478	(\$9,958,362)	(13.57%)
Motor Vehicle	\$121,190,530	\$113,377,900	(\$7,812,630)	(6.45%)
Total	\$990,012,665	\$975,124,104	(\$14,888,561)	(1.50%)

Tax Revenue Calculation

Total Grand List	\$975,124,104
99.25% Collection Grand List	\$967,810,673
Tax Revenue @ 30.21 Mill Rate	\$29,237,560

Mill Rate Calculation

Revenue Projections

State Aid	\$9,301,097
Interest & Liens	\$345,000
Other Financing Sources	\$1,741,000
Use of Fund Balance	\$1,167,855
Total Revenue Projections (No Tax)	\$12,554,952

Funding Gap

Total Proposed Expense Budget	\$41,816,120
Property Tax Needed	\$29,261,168

Mill Rate

Mill Rate to Generate Property Tax	30.21
Current Mill Rate	28.96
Increase/(Decrease) Mill Rate	1.25

Value of 1 Mill

Property Tax Revenue @ Current Mill Rate	\$28,027,797
Value of 1 Mill	\$967,811

Various Mill Equivalents

1/4 Mill	\$241,953
1/3 Mill	\$319,378
1/2 Mill	\$483,905
3/4 Mill	\$725,858



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

Billing Services	\$66,500
Post Office Box	\$100
Medic Salaries	\$484,323
Benefits (Insurance/FICA)	\$125,133
Uniform Allowance	\$2,000
Volunteer EMS Stipends	\$16,000
Medic Training	\$13,850
Health Services	\$2,500
Technology Services	\$8,150
TN Dispatch Center	\$38,000
Vehicle Maintenance	\$15,000
Medical Supplies	\$50,000
Oxygen	\$1,135
Bloodborne Pathogens	\$1,300
EMS Fuel	\$21,000
Career Uniforms	\$5,000
Volunteer Uniforms	\$2,200
Equipment Replacement	\$4,000
Dues	\$300
Medic Overtime	\$35,000
Equipment Maintenance	\$2,500
Capital Transfer	\$103,607
Total Expense Budget	\$997,598

Revenue Projections

Client Fees	\$700,000
Stafford Contract (ALS Intercept Services)	\$30,000
Interest Earnings	\$13,000
Use of Fund Reserve	\$254,598
Total Revenue Projection	\$997,598

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

Engineering Services	\$190,000
Street Sweeping	\$0
Road Materials	\$5,000
Road Salt	\$97,000
Traffic Control Materials	\$73,000
Drainage Repair – Catch Basins	\$100,000
Roadway Tree Maintenance	\$110,000
Total Expense Budget	\$595,000

Revenue Projections

Transfer-In General Fund	\$225,000
Town Aid Road	\$257,655
Municipal Grants In-Aid	\$82,324
Interest	\$5,000
Total Revenue Projection	\$569,979

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	\$110,000
Small Fry Camp	\$0
Recreation Programs	\$120,000
After School Program	\$25,000
Before School Program	\$12,000
Credit Card Fees	\$9,000
Coordinator Overtime	\$500
Miscellaneous Expenses	\$10,000
Total Expense Budget	\$286,500

Revenue Projections

Summer Camp	\$115,000
Small Fry Camp	\$0
Recreation Programs	\$140,000
After School Program	\$55,000
Before School Program	\$20,000
Interest	\$15,000
Total Revenue Projection	\$345,000

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
	General Fund	Ambulance Fund	STEAP	LoCIP	
Town Government					
Leases					
School Roofs	\$19,293				\$19,293
FY21 Lease	\$79,648				\$79,648
FY22 Lease	\$56,142	\$13,492			\$69,634
FY24 Lease	\$69,293				\$69,293
FY25 Lease		\$90,115			\$90,115
Total Leases	\$224,376	\$103,607			\$327,983
Infrastructure					
Transfer Station Dumpsters	\$13,000				\$13,000
Town Hall LED Sign				\$75,000	\$75,000
Connor’s Place Resurfacing	\$48,000		\$192,000		\$240,000
Total Infrastructure	\$61,000		\$192,000	\$75,000	\$328,000
Light Equipment					
Lease Package	\$24,590				
Buildings Mower					\$17,500
Highway Roller					\$25,000
Chief Vehicle					\$68,500
Senior Bus	\$30,000				\$30,000
Total Light Equipment	\$54,590				\$141,000
Heavy Equipment					
Lease Package	\$94,150				
Light Rescue Vehicle					\$425,000
Total Heavy Equipment	\$94,150				\$425,000

Capital Equipment Budget (cont.)

Board of Education					
Infrastructure					
Boiler Replacement (SES)	\$57,020				\$57,020
Transfer Switch (SES)	\$18,600				\$18,600
Library Media Center (SHS)	\$101,152				\$210,938
Total BOE	\$176,772				\$286,558
Total Requests	\$516,738	\$103,607	\$192,000	\$75,000	\$1,508,541

The lease package for light equipment and heavy package are estimated potential costs. After budget approval, the Town will go out to bid and award the package to the lowest bidder. No actual costs will occur during fiscal year 2026. Fully approved project costs are listed to the far right. These projects are approved at a not-to-exceed amount. The Library Media Center Project at Somers High School was approved to span 2 years. The amount listed in the left column is the appropriation for Year 1. The remaining amount will be approved for fiscal year 2027. Connor's Place Resurfacing requires approval of a STEAP Grant from the State of Connecticut. If the grant is not awarded, the project will not move forward.

DEBT SERVICE BUDGET

The Debt Service Fund will provide funding resources to pay interest, principal, and other fees associated with short-term and long-term debt. These funds are used as part of a financial plan to ensure that the Town of Somers maintains sufficient funds to handle the costs of debt over time.

Debt Service Budget

Principal	\$1,205,000
Interest	\$395,429
Issuance Costs	\$70,000
Total Debt Service Costs	\$1,670,429

A transfer from the General Fund of \$1,700,000 will cover these costs while leaving a small fund balance to continue to pay debt service costs in future years. Annual payments for new debt are unknown until time of issuance. Estimates are used to project funding needs.

