

Board of Selectmen FY2025 Budget Questions

Updated 2-26-24

Josh Cole Questions:

- Across all departments, it seems the wages budget does not include an increase for non-union employees. Have non-union employee wage increases been budgeted? If so, on what line item(s) and at what rate: **Non-union and Police salaries are budgeted in the reserve along with any possible budget savings due to vacant positions being filled late and any final drawdowns from insurance reserve. Due to open negotiations we will not be releasing at what rate these increases are budgeted at.**

Town Counsel:

- I believe that the increase to the retainer amount is a function of town counsel not raising their billing rates for several years, but please confirm Correct: Increase is only the approved retainer increase on this line. Approved at the 12/19/23 BoS meeting a free increase was approved – new retainer fee an increase of \$15,000 per year: **Correct – increase is only the approved retainer increase on this line. Approved at the 12/19/23 BoS meeting a fee increase was approved – new retainer fee an increase of \$15,000 per year.**

Board of Finance:

- I believe that the increase to the auditor/accounting fees amount is a function of the auditor raising their rates, as opposed to providing additional services, but please confirm: New Contract with the auditors due to RFQ – fee increase per the contract. FY23 audit fee \$83,675 (current audit); FY24 audit fee \$87,860; FY25 audit fee \$92,250. They also increased their hourly fees should we have an additional work on new standards: **New Contract with the auditors due to RFQ – fee increase per the contract. FY23 audit fee \$83,675 (current audit); FY24 audit fee \$87,860; FY25 audit fee \$92,250. They also increased their hourly fees should we have an additional work on new standards.**

Human Resources:

- Most of the changes appear to be in the reserve line item. When we switched to the state medical plan a few years ago, we had approximately \$1.1 million in self-insurance reserve. What is the balance remaining in that reserve following recent budget drawdowns? Please provide details on drawdowns. **Details forthcoming.**

Finance:

- Why 96% decrease in assessor fees: Assessor Fees are made up of copy fees we receive when people come into our office looking for copies of field cards, etc. Due to the vast majority of information on line these people who used to need copies of the documents no longer come into the office requesting/paying for copies.
- How confident are we with the \$900,000 in supplemental motor vehicles? Where do we stand today: We billed \$1,104,568.77 for the most recent billing, and we have currently collected \$985,621.70 which is about 89.23%, delinquent notices just went out, so we expect that we will collect more in the near future.
- Why \$30,308 increase in salaries: This is a mathematical change – FY24 amended vs FY25 request – FY24 adopted budget was budgeted for 6 employees, during the beginning of the fiscal year the individual who was responsible for the payroll and system administration left employment with Wilton. Due to the absence of this specialized position we needed to secure system support. We transferred \$26,500 from the salary line to Misc. Contractual Services to cover the cost of system & system payroll support.
- why \$46,350 reduction in salary reimbursement from BOE: Loss of a shared employee – no BoE reimbursement for this position – decision to hire separate and not a shared position for FY25.
- why is the cost of the second tax collector billing increasing by 39% versus the current year when we also had a second billing: After additional review this \$7,000 increase can be removed and will be part of the recommended change for the BoS vote.
- why large increase in temporary help-outside agency and miscellaneous contractual services: This is for a software called “Invoice Cloud”, we pay a fee for anyone that pays their taxes with an ACH, which costs us 75 cents per transaction, we are currently over budget by \$7,700. More and more people are using this online form of service to pay their taxes. If they pay with a credit card they are responsible for the fee. We are currently looking into changing this fee for ACH to be the responsibility of the tax payer, but this change will take time and need approval.

Planning and Land Use:

- why expected 40% decrease in ZBA fees: Upon further review that fee can be increased back up to \$6,500.
- building permits- has Michael Wrinn been consulted about the possible timing of permits for the possible ASML and multi-family projects? Are those anticipated

fees reflected in this number: Yes, a conservative line, as in many years past, to hold revenues with idea that some residential may slow in the upcoming year. We tend to err on the side of caution when doing the revenue estimates for fear of not reaching them. If needed, as in past, projections have been increased. We do anticipate potential projects such as 131 Danbury Rd., ASML, and also 64 Danbury Rd., all of which are part of the calculation, ASML projects always remained part of the consideration when estimating.

- Is the part-time Land Use clerk really a new hire for FY2025? I thought he/she had already been hired. If so, where is that salary currently being charged: This part-time person was hired 5/9/23. Current salary is paid under the Planning and Zoning part-time budget 001-07-0300.40310 – current salary is \$24,700.00 or \$25 an hour with an estimated 19 hours a pay week. Per the First Selectman's direction, the part-time clerk position is being moved to a full time with the completion of the reception area.
- projected town pension contribution (\$3,804)- isn't the pension fund already over 100% funded: The Defined Benefit plan is fully funded, however based on the Actuary funds continue to be needed each year to sustain the life of the plan. This account is a Defined Contribution plan and the employer calculation is based on salary with different employer match % per different contracts.
- building department salaries- Note: Michael Wrinn mentioned during his budget presentation the possible need to hire an additional part time building inspector at cost of approx. \$80,000 to help with additional workload due to more development projects - that part time position is not budgeted here: Building was trying to make the existing situation work – P/T position funded at \$40,000 would work, leaving in the current request for O/T to all ow Asst. Building Inspector to get into the field in off hours. The overtime budget could be reduced if a part-time inspector is hired. We did not budget for that because it was not discussed in detail prior to the budget submission.
- why 28% increase in expected legal fees: Given the number of projects we have, we do now and continue to anticipate more appeals going to court. (currently I/W has 3 pending)

Public Works:

- any likelihood of town aid for roads (\$316k) being cut: We are not aware that Road Aid will or will not be cut.
- security system - cost of fire alarm monitoring for Town Hall is more than doubling: The alarm system for Town Hall and Annex was originally taken out of "Equipment testing/Certification" We realigned it to "Security System" account.

- why now budgeting for stormwater monitoring for Town Hall Complex when never budgeted before: This item used to come out of Highway department line item "Misc. Contract Services."– Since storm water testing is for the whole campus, this cost was moved to Town Hall & Annex Complex. In the current year (FY 24)- storm water testing came out of Town Hall & Annex. \$6,000 proposed for Highway "Misc. Contractual Services" in FY 25 cannot be eliminated because there are other expenses that will be charged to this line item (CBYD registration, traffic control & waste oil disposal, etc.)
- electricity for all town buildings (page 56) - 30% increase - on 11/27/23 the Board authorized a 34-month contract effective 1/1/24 for electricity at 10.43 cents versus 10.90 cents then being paid. With the cost of electricity now decreasing, how much of the 30% increase is due to forecasted additional use and how much is due to a forecasted increase in delivery cost: The actual costs of electricity accrued by the beginning of December 2023 was \$123,098. We took \$123,098 and projected this amount over 12 months and added 10%. \$123,098 divided by 5 months and multiplied it by 12 = \$ 295,435 plus 10% = \$324,978.
- highway wages- 6.47% increase seems high - how does that compare with the contract: Union contract indicates a 2.5% increase. Total increase is \$1,203,782.84 or 2.5% of the current paid employees- current annual payroll is \$1,174,422.28.
- why 70% increase in custodial services for highway garage: In current year FY 24, custodial services at the highway garage is three days a week. The increase relates to cleaning their work area 5 days per week instead of 3 days /week. Please note, other Town hall Complex buildings are cleaned 5 times per week.

Transfer Station Subsidy- how confident are we with the Transfer Station Subsidy amount of \$308,000? We had a shortfall in the FY2023 and 2022 budgets, which were addressed in FY2023 with a \$175,000 budget transfer from other department savings to the Transfer Station Subsidy. What is the projected FY24 Transfer Station Operating Results? Please provide the comparative detailed budget for the Transfer Station: For FY 25 – based on budget input, Town subsidy would be \$308,828 plus \$91,800 = \$400,628. For FY 24 – based on approved budget numbers, Town subsidy would be \$308,828 plus \$28,318 = \$337,146

Police:

- salaries - budgeting for 45 approved officers - currently have 41 approved officers - will be budget savings if four new officers not hired during FY 25: The

positions are not new and are budgeted at prior levels. There is some possibility of savings depending on the type of hire, what salary scale and insurance they choose and timing of when hired. Currently overtime is being incurred until these positions can be filled.

- uniform replacement - budgeting for hiring several new officers - will be budget savings if new officers aren't hired during FY 25: Yes, there may be a savings if we are unable to hire the anticipated number of replacement officers. However, this budget line is not only for the uniforms of new hires, but also for the replacement uniforms of existing officers as well. The budget is based off of 5-year historical averages.
- Animal Control Salaries- why 9.23% increase: This position was under budgeted in FY24. FY 25 has his correct salary plus union increase.
- Animal Control Overtime- why 50% increase: The overtime increase is to cover the Animal Control Officer's (ACO) time to come in on the weekends to attend to animals that are in the pound, as well as for incidents that require he respond to on his time off. In the past we have had up to two part time animal control officers that would cover the weekend shifts. We found that it was more efficient and cost effective to have the fulltime ACO come in when necessary to complete these tasks on overtime. This option is still more cost effective than paying the salary for a part time ACO.

Fire:

- Fire Dept. Fees- is \$16,009 budgeted increase in revenue due to additional development activity: Fire Department Fees GL #31520, Fire Marshal Fees GL #31521. Per the Fire Marshal, he has recommended combining these two revenue line items. There is no loss or increase in revenue projected due to any particular project, other a small reduction (\$1,821.00) based a 3-year average of fees received.
- Fire Marshall Fees- why no budgeted revenue for FY 25: See above
- Defined benefit- why doubled from FY 24: This expense is an actuarially determined contribution to the pension fund.

Parks and Rec:

- Comstock- why 36% increase in overtime: This OT account is for weekend building monitoring of Comstock, which continues to see an increase in use. It is offset by a 20% increase (FY24 \$7,500 to FY25 \$9,000) in revenue that is charged to users for weekend activities and is reflected in revenue account 001-11-1315.31546.

- **Building Repairs- what are budgeted repairs:** We had over 90,000 people come through Comstock's front doors last year, and anticipate at least 100,000 this year. Part of this increase is due to use, but part of it is due to increased costs, and replacement of equipment. Our current FY to date expense is \$75,185 and we need at least \$17,650 in known repairs/maintenance prior to the end of this fiscal year. The known expenses to the end of the year are:

○ Spring PM to the HVAC System	\$8,286.00
○ Repairs to 6-unit ventilators	\$6,642.00
○ Update Building Management Software	\$1,987.00
○ Annual Generator Service	<u>\$ 735.00</u>
Total	\$17,650.00

Over the weekend we had a roof leak in the Program Coordinator's office which we will call to see if it's under warranty.

Other expenses incurred:

FY-24 Replace Expansion Tank	\$16,600.00
FY-24 Gycol for HVAC System	\$ 5,326.00
FY-23 Replace Hot Water Tank	\$32,820.00
FY-23 Elevator Repairs	\$23,455.00
FY-22/23 Roof Repairs	<u>\$ 7,853.00</u>
Totals	\$86,054.00

- Other than the Hot Water tank all expenses needed to be covered by budget transfers from other Parks & Recreation Departments, meaning we are not able to do other necessary work. For example, we had to forgo fall field fertilization one year.
- With increased use and stress on equipment maintenance items such as replacing roof panels that are saturated due to improperly installation of rooftop unit screening, painting portions of the facility, plus annual pest control contracts, general maintenance, PM for HVAC system, repairs to the alarm system, etc. I believe this increase is not only warranted it is necessary.
- **Rec Programs - Salaries- why 12.43% increase:** There was a pay equity issue that resulted in an upward adjustment. In addition, per union contract both employees had step increase on 1/1/24 and additional union increase calculated for FY25.
- **Rec Programs - Reimbursement to Gen Fund-** due to BOF budget reduction in FY 24, we required P&R to raise program fees to cover programming overhead costs - this FY 25 amount doesn't reflect requirement to maintain higher fees - fee rates in FY 24 shouldn't be reduced in FY 25: **The amount was brought back down to the regular reimbursement to GF per the First Selectman. She did not feel the program should increase charges to participants to cover GF short falls.**

Social Services:

- Transportation Services- why 233% increase from FY 24: **A new resident with high needs moved into Wilton, the increase is needed to cover special transportation costs for this resident.**
- Misc. Contractual Serv.- are we confident we've budgeted enough here for counseling assistance: **Yes, I believe that I am requesting enough for the counseling services.**

Ambler Farm

- Maintenance - Grounds- why 158% increase from adopted FY 24 budget? **Needed to cover on going maintenance needs at Ambler.**

Trackside

BOS told Trackside in 2017 that they were phasing out their grant over 5 years. That was extended because of COVID, but their grant was eliminated in last year's budget. Why are we now giving them money again: **This is in the proposal to be removed from the FY25 budget.**

Construction Management

- Why the 110% increase in salary: **This is a new position request.**

Kim Healy Questions:

Please provide the standard comparative revenue summary report, including FY YTD revenue. See prior year's packet.

Please provide standard comparative expense summary as provided last year with notes.

Operating Capital: There is \$2,967,265 of unspent budgeted operating capital. \$1,060,801 approved in the FY2024 budget and \$1,906,464 of carryover from previous budgets. That amount is equal to a significant majority of the operating capital budgets approved in FY2023 and 2022. Please provide a schedule of the details of the \$1,906,454 and when it is expected to be spent. **Details forthcoming.**

Within that amount are there any savings from closed projects or projects that have been cancelled that could be used to fund current requests or which could be moved to the Infrastructure Improvement Fund to fund current requests? Same question for the \$1.06 current year budget? **Details forthcoming.**

We created the Infrastructure Improvement Fund to allow us to make additional infrastructure investments while keeping budget increases manageable. What was the final amount of the FY2023 budget savings that was transferred to the Infrastructure Improvement Fund? During 2023, we approved a number of investments using the Infrastructure Fund. What is the current balance of the fund and what amount within the fund is not assigned to projects and therefore available to be used for improvements include in the proposed FY25 budget? With the audit nearly complete, do we know the final amount of the FY2023 budget savings that was or will be transferred to the Infrastructure Improvement Fund? **The FY23 transfer to the Infrastructure fund has already been approved by the BoS. We are working on a summary of projects these funds were assigned to and what funds may be available for other projects.**

During 2023, we discussed whether following the defeat of the turf bonding referendum it made sense to continue to build a reserve for turf replacement when there is a change turf replacement may not be approved. We discussed redirecting the reserve fund and the annual for more immediate needs, but no decision was made. We should discuss this further as it could have implications for the FY25 budget. What is the June 30, 2023 balance in the fund and the FY24 YTD turf lighting fees that will be added to that balance? **Details forthcoming.**

Please provide a summary of headcounts and changes year over year by department. **Headcount by department will be provided.**

Telephone charges- each dept seems to allocate different amounts? BOS- has 2 phones at 500 each, but other departments use different amounts. Are town employees cell phones contracted as a group? **Details forthcoming.**

Board of Selectmen

- Office supplies has a significant increase (\$1400), when prior 2 yr. actual were lower: **Increase needed to support change in administration and to cover rate increases to supplies.**

BOS Town Admin

- Dues and memberships- are these new for town admin only? Shouldn't we see this amount be a decrease from the BOS line and shifted to this one: **Town Admin dues and memberships were paid out of the selectman's budget following past practice prior to the creation of the new department. This budget put the expense in the correct department line. A review of which department should**

house which dues and membership fee is being conducted and adjustments will be made.

- Conferences/Seminars- was amount used in fy2024? Can this be lowered to match prior yr. payments: **Details forthcoming.**

BOF

- Have we been given the cost for the FY 2025 audit? Why the large increase in fee – do we have additional work they will need to do? What is the charge for fy2024: **New Contract with the auditors due to RFQ – fee increase per the contract. FY23 audit fee \$83,675 (current audit); FY24 audit fee \$87,860; FY25 audit fee \$92,250. They also increased their hourly fees should we have an additional work on new standards.**

HR

Town Clerk- **Details forthcoming.**

- Conveyance tax- What is ytd on this line? We budgeted 800k for 2023 and it came in at 904k:
- Farm funds- where are we ytd? Reason for decrease:
- Vital stats- YTD number? Was this a law that passed at the state? There is large decrease in only 2 years:
- Overtime – where are we ytd:
- Defined Contribution- why large increase with no change in staff: **See above**
- Conferences- where are we ytd? We increased this last year as well: **See above**
- Office supplies/Computer supplies- large budget when 2 years of actual are much lower:
- Legal notices- large budgets with 2 years of actual much lower:
- Printing, Binding, Land Records and Contractual Services have large budget lines with 2 years of lower actuals:
- Subscriptions, office supplies- large budget with 2 years lower actuals:
- HR reserve- Amount listed does not match actual for 2024. I have 496k – please explain what the 300k is: **See above**
- Printing Binding- need ytd actual- budget seems high:

Finance

- Again provide 2024 YTD in the Revenue schedule above: **Details forthcoming.**
- Tax Collector - Back taxes- What are our current outstanding amounts: **Back Taxes as of the date responding to this question, Total \$2,209,769.53 (Real Estate: \$1,194,693.12; Personal Property: \$331,869.04; Motor Vehicle: \$580,275.93; Supplemental Motor Vehicle: \$102,931.44)**

Finance-

- Why is Salary reimbursement from BOE going down: **The decrease is due to losing a shared position, see above.**
- Office supplies- budget is high compared to 2-year actual: **Details forthcoming.**
- Percentage increases are calculating wrong on this page.

Assessor-

- Conferences – 5k for 3 people? Travel included: **With further review, this budget can be reduced to \$4,000 (a reduction of \$1,000). This amount should cover staying at UConn as well as the cost of courses, and other classes required to maintain certification.**
- Ariel Mapping- where are we ytd: This process is just beginning. **We will need all of this budget for the process.**

Tax Collector-

- Salary decreased but social security increased: **Prior year budget was set when there was a tax collector and a tax assessor. FY25 budget is just the AFSCME union individual salaries in both of these budgets. Tax Collector and Assessor positions are now combined and supported by one individual whose salary increase is non-union and part of the reserve. The new combined position flat salary is shown in the Assessors budget, and \$21,000 of flat funds need to be added to the Tax Collector's budget to cover the portion of the new position in Tax Collector.**
- Printing, binding- we sent out 2 tax bills for at least the last 2 years. Actual in 2022 was 16k, 2023 was 9k- where is the rest of the spending: **See above.**
- Why is the cost of the second billing increasing by 39% versus the current year when we also had a second billing: **See above.**

Information systems-

- Need explanation on how expenses will change with the retirement of IT guy. **The retirement does not eliminate the position, we need to hire a replacement – not sure what they are asking.**
- Telephone- ytd amounts? Budget is high compared to last 2 years actuals: **Details forthcoming.**
- Computer supplies- budget high compared to last 2 years actual: **Details forthcoming.**
- Computer software maintenance- budget high compared to 2 yr. actual: **Details forthcoming**
- Unemployment Comp- budget much higher than last 2 yr. actuals: **Details forthcoming.**
- OPEB? – we are over 100% funded: **Even if 100% covered the actuary reviews the plan and provides an employer contribution that is required to be paid.**
- Other Employee Benefits- Other Consulting services at 50k? **2023 actual was 19,641 This is the administrative fee for USI – prior broker used to cover most of their fee within the insurance policies.**

Planning and Land Use

- Has Michael Wrinn been consulted about the possible timing of permits for the possible ASML and multi-family projects. What was the revenue from the 141 Danbury Road permits: **\$226,645**
- What was the timeframe between when P&Z approved 141 Danbury Road and the building permit was issued: **Approximately 10 months from approval to building permit issuance.**
- I don't believe the part-time Land Use clerk in the Annex is new for FY2025. Where is it currently being charged? **See above.**
- Building permits- where are we ytd: **\$503,354**
- The explanation for the decrease in the Env Health Permits needs further clarification: **Details forthcoming.**

- Salaries- should be increased to reflect union contract increases: **All except Non-Union**
- Social security should be increased with the salaries: **All except Non-Union**
- Defined Contribution- we are overfunded. Why assume a payment is required: **See above.**
- Telephone- budget is higher than last 2 yr. actual: **Details forthcoming.**
- Conferences – budget much higher than last 2 yr. actual: **Details forthcoming.**
- Training- budget amount seems overly high: This now includes mandatory training for all elected or appointed P&Z officials. **Details forthcoming.**
- Office supplies- budget is much higher than last 2 yr. actual: **Details forthcoming.**
- Printing, Binding- actuals spending was zero for last 2 yrs.: **Details forthcoming.**

Building-

- Overtime budget is much higher than last 2 yr. actual: **We are anticipating the upcoming multi-unit housing units that may require additional hours for inspections. We have always tried to hold down the costs, however the needs of the projects for extra inspections times has become more necessary.**
- Office supplies- budget higher than last 2 yr. actual: **We have deferred some purchases from year to year – costs have increased for many consumables. Over the years we have brought and had overflow of supplies that we have worked off of, unfortunately now the supplies have decreased to a point we need to start to restock items.**
- Reproduction fees- budget much higher than last 2 yr. actual: **We have maintained monies for costs associated with potential scanning and records retention costs. This is offset by a revenue line item.**
- Office furniture- Budget is much higher than last 2 yr. actual: **We did not buy furniture over the last couple of years, but do plan on purchasing desks and cabinets/plan storage next fiscal year.**

Environmental Affairs -

- Part time- budget is much higher than last 2 yr. actual: Looking to hire 2 individuals for summer help, either high school or college aged; we only had 1 P/T which is not very efficient, better as a team.
- Mileage Reimbursement- Budget is higher than last 2 yr. actual: Based on actual use and limited availability of town vehicles.
- Postage- need ytd actual- budget when prior yr. was zero: Deer Committee mails out every year, we will investigate where that postage came from.
- Maintenance- Can this be lowered by 5k: It could, but it will have an impact on the parks.
- Hazardous waste- is this year's collection in Wilton, is that the reason for the increase: Yes, when a town serves as the "host" community, the utilization is much higher. Participating towns are charged only for the residents of their towns who drop off materials.
- Contractual services- tree- why is this not in the maintenance line with the other tree costs: DPW already has a budget line specifically for tree removal; "Environmental" and "Parks and Grounds" specifically requested a similar budget line due to the number of dead and decaying trees from tree increase and drought damage in recent years.
- Transcription services- what is the ytd amount to support this number: There is no YTD history; this is an estimate based on court cases currently in process and expected to go to hearings or trial in the upcoming year.

Health-

- Mileage Reimbursement- budget is much higher than last 2 yr. actual: Health Director Bogle has been on medical leave on and off for much of the past year, hence the history is suppressed. The Assistant Director is picking up the field inspection schedule.
- Conferences- 4k seems high when actuals have been zero and \$50 in last 2 yrs.: Per comment above, Mr. Bogle should have been attending mandatory conferences in the past year, but was unable to do so. We expect the Assistant Director to take advantage of the educational opportunities.
- Training- what is ytd for this: Details forthcoming.

- Medical advisor- budgeting for something with no prior 2 yr. spending: **My understanding is we have previously been unable to find an advisor, but I have recently formed an agreement with dr. Macken, who is the school districts advisor. I am working on a formal agreement now. I also lowered the stipend to \$10k from \$15k.**
- Misc. contractual services- budget 2023 7500 actual 15000; what is ytd spending; can we lower 2025: **Details forthcoming.**

Public Works

- Electricity budget is up 30%. On 11/27/23 the Board authorized a 34-month contract effective Jan 1, 2024 for electricity at 10.43 cents vs 10.90 cents currently being paid. Since the cost of electricity decreasing, how much of the 30% increase is due forecasted additional use and how much is due to a forecasted increase in delivery cost: **The actual costs of electricity accrued by the beginning of December 2023 was \$123,098. We took \$123,098 and projected this amount over 12 months and added 10%. \$123,098 divided by 5 months and multiplied it by 12 = \$ 295,435 plus 10% = \$324,978.**
- RE Building Repairs for Town Hall/Annex and Other Town Properties and Building Repairs in the Operating Capital Budget, please provide a list of any specific projects planned within the budget: **Details forthcoming.**

How confident are you with the Transfer Station Subsidy? We had a shortfall in the FY2023 and 2022 budgets, which were addressed in FY2023 with a \$175,000 budget transfer from other department savings to the Transfer Station Subsidy. What is the projected FY24 Transfer Station Operating Results? Please provide the comparative detailed budget for the Transfer Station: **For FY 25 – based on budget input, Town subsidy would be \$308,828 plus \$91,800 = \$400,628. These are approximate based on actual tonnage.**

- For FY 24 – based on approved budget numbers, Town subsidy would be \$308,828 plus \$28,318 = \$337,146. These are approximate based on actual tonnage See above.
- Operating/ general supplies- budget higher than last 2 yr. actual: - **FY 24 actual is \$1,800 YTD; FY 23 actual was \$2,050. This is difficult to estimate.**
- Rent- office equip- what is this for? Budget higher than last 2 yr. actual: **This account is for copier machine fees in annex and Town Hall buildings.**
- Custodial services- are we required to now have to have daily: **Town Hall and Annex custodial service has always been 5 days per week. Highway department custodial services is currently 3 days/ week – but should be 5 days/week.**

- Security system – budget but no actual ytd for last 2 yrs.: The alarm system for Town Hall and Annex was originally taken out of “Equipment testing/Certification”. We realigned it to “Security System” account.

Town wide Utilities-

- Water- budget is higher than last 2 yr. actuals: Details forthcoming.
- Sewer usage- what is in the 2023 number that made is so overbudget: Details forthcoming.

Electricity-

- Renewable credits- why the decrease in the benefit of the solar panels: Details forthcoming.
- Renewable payments- why the increase? Are we only netting 4500 for all the solar panels: Details forthcoming.
- Heating oil for bldgs.- can we lower to reflect prior 2 yr. actual: Our estimated projected amount is approximately \$240,000 for FY 24. That’s with a minimum amount of snow storms. Prices would have to be negotiated with vendor. A good estimate for FY 25 can be \$260,000 instead of \$284,520.
- Vehicle fuel- I have that we budget 254520 for 2024; can we budget for closer to actual with fuel prices lower now: Our estimated projected amount is approximately \$240,000 for FY 24. That’s with a minimum amount of snow storms. Prices would have to be negotiated with vendor. A good estimate for FY 25 can be \$260,000 instead of \$284,520.

DPW Administration-

- Telephone- if for DPW why not move to their code? Also- how many phones are there? Seems high: Details forthcoming.
- Duplicating, etc.- budget high for zero actuals in prior 2 yrs.: We have been doing a lot of scanning in FY24 and proposed to do more scanning in FY25.
- Prof Serv- engineer- budget seems high: FY 23 actual is \$12,000. FY 24 YTD is \$5,000 PO. This is for assistance for various Engineering tasks that we are not familiar with. (i.e. soil testing, P&Z review assistance, various traffic intersection opinions.
- Misc. contractual services- what is the 20k for in 2023: This was a contract for the assistance of

Highways-

- Overtime budget – please confirm this is valid: Overtime funds are for storm related events (snow, fallen trees, and/or other emergency purposes. This is difficult to estimate. FY 23 winter was mild.
- Operating general- budget seems high compared to prior 2 yr. actual: Details forthcoming.
- Road maint- materials- budget is much higher than prior 2 yr. actual: Details forthcoming.
- Road amin- rails- budget much higher than prior 2 yr. actuals: This amount is inputted to perform guiderail improvements in town. We have not replaced guiderails in the last 2 years.
- Custodial services- is 5 day needed when 3 was ok in prior years: we can go down to 4 days. Please note, all other Town buildings are cleaned 5 times a week.
- Pavement management- 2023 budget 316k actual 441k- please explain difference: We had remaining funds from various highway accounts that we moved to pavement management. And we paid vendor accordingly.

Police

- Will we have savings from police salary, shift premium, holiday, line for 2025: The current CBA ends June 30, 2024. These budget lines will be affected by these negotiations.
- Salary reimbursement from BOE- can we increase this amount to cover costs: Yes.
- Defined benefit- budget needed if we are fully funded: Police and Fire Defined Benefit expense is calculated by the actuary – we still need to fund the plan to keep it fully funded.
- Operating/ general supplies- budget much higher than actual 2 yr. prior: The 5-year trend in operating cost is \$22,000. We have budgeted \$27,000 for FY25, as there are several unforeseen costs that may come up during a budget cycle. While with most budget lines we try and be conservative and as accurate as possible, the operating budget covers a host of different areas of police operations that can fluctuate cost wise. For these reasons we have budgeted a little more.

- Vehicle main supplies- budget much higher than actual prior 2 yrs.: Yes, average for the previous 2 years was \$4,500, but FY21's actual was \$11,000. In FY25 we budgeted \$9,000.
- Computer supplies- can budget for operating/ general cover this: Yes, since this budget is relatively small at \$1,500, it could probably be consolidated into the Operating budget line. We have done this in the Central Dispatch Budget already.
- Custodial services- budget higher than prior 2 yr. actual: Yes, we increased this budget line as we will be moving into the new larger police building some time during FY25 and anticipate higher custodial costs.
- Building repair-budget higher than prior 2 yr. actual: 5 Year trend for building repairs is \$15,500. We will continue to occupy the old police building for most of FY25 and due to the age of the building there is a considerable budgetary risk.
- Maint. agreement- equip- match budget to amounts posted- prior 2 yr. actual: There was a slight increase in the FY25 budget due to a new computer forensic software that we now utilize when analyzing digital devices such as cell phones and computers, particularly in child pornography and cyber-crime cases. I also want to point out that the FY23 adopted budget was significantly higher due to maintenance for our body worn/in car video cameras that are on a 3-year maintenance agreement. This was a cost savings to the yearly plan. These funds were not used because we ended up receiving a grant for new body worn cameras that also covered the maintenance. We were unaware that we were receiving this grant when the FY23 budget was completed. The \$18,000-dollar savings from the BWC maintenance was used to partially cover the purchase of new hand guns for our officers. This created a savings in the FY24 budget, as we were able to start the purchase the hand guns early using FY23 funds.

Dispatch-

- Overtime- with the added employee- is same level of overtime budget needed: It is possible that we may see a savings in dispatch overtime, although over the past 4 years we have seen an increase in dispatch OT. We decided to keep this budget near its current level until we see how the new 3 dispatcher schedule functions.

Animal Control-

- Overtime? Large increase in salary to cover added person: See above - Salary increase was a result of newly adopted CBA – FY24 salary was not properly budgeted.
- Is the overtime needed: See above.
- Operating supplies- budget higher than last 2 yr. actual: This is a very small budget line at \$1,500. Although the 5-year average is closer to \$600, this budget line has some extra funds to cover unforeseen expenditures that may arise.

Fire

- Why no fire marshal fee income budgeted for 2025: See above.
- Overtime- is this being monitored- actual spending is over budget for last 2 yrs.: Yes, it is monitored. OT is tracked on a yearly, monthly, bi-weekly manner by Department administration. As part of the budget preparation process, OT is budgeted/based on, in large part, contractual requirements. These include: Vacation Leave, Sick Leave, Personal Leave (and other contractual leave, HazMat team Training, and Health & Safety Meeting and Union coverage). Additionally, OT is required for Haz Mat Team training (and coverage). Each of these are mandated shift coverage. Fire Marshal investigations and enforcement – statutory. Apparatus Supervisor (emergency repairs). OT is also needed for Storm Call backs and larger scale incident coverage, as well as forward facing public activities (examples are Ambler Farm Day, Chamber of Commerce Community events, etc.). The department will also “forecast” OT requirements for injuries and vacancies. Since and including FY23, the WFD has filled 7 vacancies, due to retirements, promotions, and/or other reasons. Additionally, the Department has experienced several long-term injury/sick situations to account for in that time period. Both of these (vacancy and sick) also require OT coverage to maintain staffing.
- Defined benefit? Why such large contribution: See above.
- Employee meals- budget higher than last 2 yr. actual: GL #40641 – This line item was increased in FY24 to account for change in contract where the WFD can contractually hold shifts over in the case of certain types of events (storms, etc.) as well as a change in managing internal events (promotion, new hire processing, ceremonies). Lastly, NFPA requires that departments make available food for long duration events. The Department is budgeting for this.
- Conferences/ seminars- budget much higher than last 2 yr. actual: GL # 41510 – The Department is at 66% usage of this line item for FY24 through 2/20/24. The

department expects its budgeting for FY24 to be on target, and has requested no increase in FY25. FY23 and FY22 actuals reflect an attempt to limit travel, etc. due to COVID-19.

- Training- budget doubled? Almost 30k: GL #41515 – The \$27,500 increase reflects a one-time OSHA Confined Space Program for the fire department. This program is contracted out through the Connecticut Fire Academy. 96 hours on training required to properly conduct confined space operations. This is essential training needed to provide expected levels of service to the Wilton community, and the most cost-effective way to deliver.
- Operating/ general supplies- budget much higher than last 2 yr. actual: GL #42105 – The Department expects its FY24 budgeting to be on target. FY23 and FY22 the WFD was able to procure supplies that fall under this line item through the State for COVID-19 reasons, thus keeping those budget numbers reduced.
- Computer hardware- budget much higher than actual last 2 yrs.: GL #43015 - The Department expects its FY24 budgeting to be on target. In efforts to stay within “budget” for FY23, certain purchases were postponed, this included computer hardware. (monitors, printers, etc.).
- Fire rescue equipment- budget much higher than last 2 yrs. Actual: GL #43305 – The Department is at 85% of usage for this line item for FY24 through 2/20/24 and it is expected to be on target for the FY. The increase requested reflects the increase in pricing for this equipment. Regarding the FY23 actuals, as part of the budget monitoring process, and in efforts to stay within budget (the entire FD budget), certain purchases were postponed.
- Computer software maint- budget much higher than last 2 yr. actual: Details forthcoming.

Parks and Rec

Comstock-

- Custodial services- is this an outside contractor: Yes, the custodial account is for contracted services
- Building repairs- budget much higher than past 2 yr actual: See above

Park and Rec-

- Office supplies- Is budget increase needed looking at prior yr. actual: We anticipate an increase in programs and building usage which we believe this modest \$250.00 increase will address.

- Reimbursement to general fund- need to keep this at 2024 level: **See above.**

Park and grounds-

- Contractual services- tree removal- where are the trees being removed from and why would this be a special line item: **It was felt tree removal and pruning should be listed in a “tree” account instead of other consulting services. Trees we need to maintain could be on any facility we are responsible for. In the past two years we contracted tree service at the river trail from Merwin to Comstock/Cider Mill, Merwin Meadows, Middlebrook School, Trackside, Miller/Driscoll, and Wilton High School, Lilly Field, Cider Mill School, Lions Field, Gilbert and Bennett, Fire Station 2 and Town Hall. The amount of tree work may depend on storms, trees with Dutch Elm disease, need for pruning, etc. The budget number is based on several years of actuals.**

Social services

- Defined contribution- needed due to fully funded plan: **There are two plans – Defined Benefit – the pension plan, fee is dependent on the actuarially defined contribution to keep the plan fully funded. Define Contribution plans are employee contributed with an employer match. The employer match is based on salary and contract agreements.**
- Transportation services-16K over 4800 last yr.: **See above.**
- Misc. contractual services- what is ytd? Budget much higher than prior 2 yrs.: **Details forthcoming.**

Senior center-

- Operating/general supplies. Where are we ytd? Budget higher than prior 2 yrs.: **Details forthcoming.**
- Printing, binding-budget much higher than prior 2 yr. actuals: **Details forthcoming.**

Ambler

- maintenance – grounds- why the adjustment to the 2024 budget from 6300-9150? How does this get approved? why the added 7150 for 2025: **See above.**

Nursing and Home Care

- BOE should reimburse BOS for 965,123- their share of contract.

Trackside

- BOS agreed funding Trackside was not needed after the WPS rental agreement went into effect and they receive more funding that way: **This requested increase is being taken off.**

Emergency Management

- Training, Operating, CERT- 19,250 new for 2025. What line were these costs on in the past: **These expenses were under the CERT budget.**

Construction Management

- Salaries f/t budget doubled- no explanation: **This is a new position request**
- Other expenses increased – no explanation: **Only salary and benefits were increased as per the new position requested.**

Debt Service

- Debt service- review numbers with Matt/Dawn

5 yr. Operating Capital

- Public works – building renovations: Question above under DPW: **To be discussed.**
- Tennis courts- repainting- which ones: **Proposed are the Route 7 tennis courts**

From Selectman Basam Nabulsi:

As mentioned on Tuesday night, in an effort to reduce the size of the BOS budget, I noted a series of potential reductions as I worked through the most recent "budget worksheet report" that I received. In sharing these thoughts, please note that I believe that every proposed expenditure from every department is well-founded and well thought out. These thoughts are offered only in the spirit of trying to align with BOF guidance.

04-0200-49010 Land Records: \$4K reduction **Ok (per Lori Kaback)**

05-2000-48730 or 05-2000-49650 Temp Help/Misc. Contract Services: \$10K reduction

06-6200.59625 Other Consulting Services: \$20K reduction **Ok (per Matt K.)**

07-4900-47205 Maintenance - Grounds: \$5K reduction **Cannot reduce; DEEP required dam inspections (M. Conklin)**

07-5100.40310 Salaries - Part Time: \$5K reduction **Ok (per M. Wrinn)**

07-5100.49650 Misc Contractual Services: \$2.5K reduction **Ok (M. Wrinn)**

08-1305.49650 Misc Contractual Services: \$2K reduction **This can't be reduced. The stormwater monitoring is a State DEEP requirement. The cost to do the sampling is \$4,800 plus or minus \$200. (Frank Smeriglio)**

08-1310.41220 Electricity: \$10K reduction **This can be reduced. However, we have little control over raising rates. FY 25 proposed was calculated based on: The actual costs of electricity accrued by the beginning of December 2023 was \$123,098. We took \$123,098 and projected this amount over 12 months and added 10%. \$123,098 divided by 5 months and multiplied it by 12 = \$ 295,435 plus 10% = \$324,978. (Frank Smeriglio)**

08-3110.42415 Vehicle Maintenance Support: \$5K reduction **Marked for reduction of 6k (by Matt K)**

08-3110.42725 Road Materials - Tools: \$1K reduction **This item relates to ordering tools for road work (i.e. chain saw parts, pole saw parts, sprayer equipment, etc.) I would rather reduce 001-08-3110.42705 (Road Maintenance – Materials) by \$1,000. Worse case, we would have to transfer funds into this account if we go over. (Frank S.)**

08-3110.47210 Custodial Services: \$3K reduction (4 days/week) **This can be reduced. Please note, all other town hall campus buildings are cleaned 5 days per week. (Frank S.)**

08-3110.48110 Vehicles Repair/Maint: \$3K reduction **This can be reduced. Please note, this item relates to equipment supply parts. Ordering supply parts for equipment is based on an as needed basis. Worse case, we would have to transfer funds into this account if we go over. (Frank S.)**

09-2100.40305 Salaries full time: \$50K reduction [I learned at the meeting on Tuesday that this type of staffing issue is captured in the reserve; I trust that the reserve includes an assumption that we will not have 45 officers for the full fiscal year; assuming so, I do not believe a reduction in this salary line is how to address the issue, but I include it here because that's how I captured the thought when I was reviewing the worksheet report.] **We do not recommend reducing any of the full-time salary line. At the moment we are short four officers and have two new hire applicants still completing testing. We had three, but one failed the polygraph test. We also have a few lateral officers that we are starting backgrounds on shortly. So, it is possible that we may be at the full staffing of 45 by July. Unfortunately, there is no guarantee in that. (Chief Conlan)**

09-2100.47215 Building repairs: \$5K reduction Ok (Chief Conlan)

09-2100.47505 Road Striping and Signs: \$8K reduction I am not in favor of cutting the road striping and signs budget. We added more funding to that for this budget as costs have increased and we want to try a new more expensive epoxy paint on a few of the more heavily traveled cut through roads in town that we are getting complaints on. (Chief Conlan).

09-5000-40315 Overtime: \$3K reduction Ok (Chief Conlan)

Waiting for answers for the questions below:

10-2200.41515 Training: \$13K reduction (spread over two years, as discussed during presentation)

10-2200.4340 Medical Equipment: \$1K reduction

10-2200.48120 Vehicles Repair/Maint: \$2K reduction

12-5600.49630 Transportation Services: \$4K reduction

Ignoring the police headcount issue, these proposals total \$153K in net improvement. When I independently reviewed the operating capital spreadsheet, I thought we could defer \$150K worth of budgeted expenses (primarily based on the dump truck and its accessories).

11-1315.47215 Building Repairs: \$10K reduction While this is a sizable increase I feel it is definitely needed to keep the Comstock Community Center in proper operating condition. In this current fiscal year, this line item has increased from an adopted budget of \$68,000.00 to an amended budget \$87,500.00, an increase of \$19,500.00, or a 28% increase. In order to make up this increase items from other areas of the Parks & Recreation budget needed to be transferred into this account. Not included in the amended budget, but items that still need to be completed for spring are:

- Spring PM for the HVAC System \$8,286.00
- Repairs to 6 Unit ventilators \$6,642.00

This brings this year's total to \$102,428 and we just had a roof leak that is not under warrantee that took a full day to repair

Other recent expensed incurred in the building have been:

FY-24	Replace Expansion Tank	\$16,600.00
FY-24	Gycol for HVAC System	\$ 5,326.00
FY-23	Replace Hot Water Tank	\$32,820.00
FY-23	Elevator Repairs	\$23,455.00

FY-22/23 Roof Repairs
Totals

\$ 7,853.00
\$86,054.00

11-4110.49810 Reimb to General Funds: Increase by \$25K Since the Town moved the Program Coordinators position to self-sustaining we budget \$120,000 per year to cover the cost of this position's salary and benefits. Last year when the BOF adjusted the town budget, Parks and Recreation was asked to add an additional \$100,000 to the reimbursement to the general fund from our self-sustaining program revenues to cover that specific budget adjustment. When the self-sustaining account was founded in the 90's it was supposed to cover direct program costs and any revenue above those costs could be used for community recreational programs.

11-4150.47250 Building Repairs: \$2K reduction The SIMM committee recommended several projects to improving facilities at Schenck's Island and Merwin Meadows. We have been working through this line item to try to improve the facilities though the operating budget, such as; new toilets, installing a hot water heater to for the sinks in the bathrooms, which until recently had just cold running water. Our goal this year was to put a new roof on the facility; anticipated costs \$6,500. The remainder s for opening and winterizing the facility and general building repairs.

11-4160.49625 Other Consulting Services: \$10K reduction \$19,000.00 was removed from this line time to a Trees account (001-11-4160.based on actual tree work we have done in the past several years and felt it was a better representation of where tree work should be accounted for. Other items in this account include

- Lightening Detection System on every field in town
- Irrigation opening, closings and repairs
- Scoreboard repairs
- Annual Field Lining for the BOE
- Town wide weed control, where appropriate, contracted out
- Mulching, weeding beds at Town buildings, getting quotes for possible contracted services. Other contracted services for facility repairs, masonry, etc.