



Town of Beacon Falls Budget Narrative

Fiscal Year 2023



Introduction

Dear Beacon Falls Residents,

This Budget Narrative provides a broad overview of the Town's financial plan for the next year summarizing key projects, services, and initiatives. In the narrative, you will also see a breakdown of our major sources of funding that pay for the services and infrastructure the town provides. This narrative is not meant to replace the Operating and Capital Budget Detail charts – please still refer to these for more detailed information.

The total Town operating budget is **\$8,535,517** which represents a **7.5% increase** from FY22. We are also proposing **\$476,942** worth of capital projects, which is comprised of a **\$100,000** contribution to the new Vehicle Replacement Fund and **\$376,942** to the Non-Recurring Capital Fund for all other capital projects. In total (operating and capital), the Town budget is **\$9,012,459**. We are utilizing the surplus funds from FY22 to fund the majority of capital projects this year, which include the POCD update, expansion of playscape, road paving and stormwater replacements, vehicles/equipment, and various small projects. With the Region 16's estimated FY23 budget of **\$14,670,570**, the total Town operating and capital budget is **\$23,683,029**. The Region's FY23 budget is \$519K more than FY22 (or 3.7%) due to enrollment increases. This recommended FY23 budget assumes a strong **98.9%** tax collection rate and uses **\$371,039** from fund balance, producing a mill rate of **28.31, which is a 6.59 decrease from FY22**, despite the increase in services and capital enhancements.

The **7.5% increase** to the Town's operating budget, includes increases in the some of the following costs: fuel, cyber insurance, wages, benefits, engineering/legal, debt service, and refuse collection. New items include a land use administrative position and body/dash cameras for police. A handful of increases are related to unfunded mandates. These, plus mostly level funding for all departments and boards, will enhance the quality of life for all residents and provide a vision for the Town and its comprehensive plan over the next decade. We are also placing an emphasis on economic development and bringing business into Town by partnering with neighboring towns on Transit Oriented Design through grants.

We continue forward with our \$6M Bond Issue in 2023 (*\$5M for Road Projects, \$1M for the Wastewater Plant*), which corresponds to an increase in the debt service payment this year in accordance with the predetermined schedule. Through this funding, the Town is continuing to address long-neglected infrastructure.

We received \$1.8M in American Rescue Plan Act (ARPA) funding allocation from the US Treasury and are approving the Year 2 budget as a part of this FY23 budget process. The majority of this is being proposed to be spent on stormwater and sewer repairs/replacements, which will help stretch our road bond further because it will be directed primarily to paving and sidewalks.

Staff and volunteers began developing performance metrics in FY21-22. In FY23 and beyond, we will continue to refine these so that we are able to more closely link dollars to quantities and types of tasks.

I would encourage you to spend some time exploring this Budget Narrative as well as the corresponding Budget Detail. Please familiarize yourself with the Q&A and voting schedule in the following sections, should you wish to be more involved in the process. A public comment form has been developed and is available here: <https://www.beaconfalls-ct.org/finance/webforms/2023-budget-public-input-webform>. We welcome your comments and questions!

Respectfully,



Gerard F. Smith

First Selectman

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WORKSHOP, MEETING, Q&A AND VOTING SCHEDULE

Joint BOS & BOF FY23 Budget Schedule

Originally approved at December 2021 BOS & BOF Meetings

*Revised 5/4/22

Public Input Webform: <https://www.beaconfalls-ct.org/finance/webforms/fy2023-budget-public-input-webform>

Date/Time/Location	Description/Responsibility
December 2021 BOS and BOF meetings	Proposed timeline presented by Finance for discussion and voted on by BOS & BOF. Shared with staff/volunteers immediately to allow for additional preparation time.
Monday, January 3, 2022	Budget Sharepoint is published for town staff and volunteers. Final Draft Workshop Schedule published in Sharepoint and advertised on town website for public notice and participation. Agendas to be posted as appropriate.
Monday, January 31, 2022	Budget requests/forms due along with any and all supporting documentation (by way of upload to the Sharepoint site) by 5pm. NO EXCEPTIONS.
Tuesday, February 8, 2022 7-9:30pm	INITIAL HIGH LEVEL OVERVIEW In-Person Dept/Commission Workshop ALL staff department heads and commission/board/committee chairs in attendance to give a 5-minute high-level overview of their request. No formal presentations - just verbal. Highlight important requests. Consultants are excluded from this meeting. BOF & BOS members will record any specific questions or thoughts for the future in-depth presentations (only if-required).
Tuesday, February 22, 2022 7-9pm	BOS & BOF ONLY In-Person Workshop #1 Finance, BOS, and BOF discuss operational and capital expenditure and revenue items. <i>*Public Comment/Questions regarding the FY23 budget are welcome via the Public Input Webform. The Finance Department will discuss all comments/questions received by the meeting with the BOS & BOF. An individual agenda will be posted in accordance with FOIA regulations.</i>
Wednesday, February 23, 2022	<i>Invitations sent to selected Department Heads, Commission/Board Chairs, and consultants as-required to participate in the March 8th workshop.</i>
Tuesday, March 8, 2022 7-9pm	Dept/Commission In-Person Workshop #2 revenue items + additional presentations by depts/commissions as-needed <i>*Public Comment/Questions regarding the FY23 budget are welcome via the Public Input Webform. The Finance Department will discuss all comments/questions received by the meeting with the BOS & BOF. An individual agenda will be posted in accordance with FOIA regulations.</i>
Tuesday, March 22, 2022 7-9pm	BOS & BOF ONLY In-Person Workshop #3 Finance, BOS, and BOF discuss operational and capital expenditure and revenue items. <i>*Public Comment/Questions regarding the FY23 budget are welcome via the Public Input Webform. The Finance Department will discuss all comments/questions received by the meeting with the BOS & BOF. An individual agenda will be posted in accordance with FOIA regulations.</i>

Joint BOS & BOF FY22 Budget Schedule



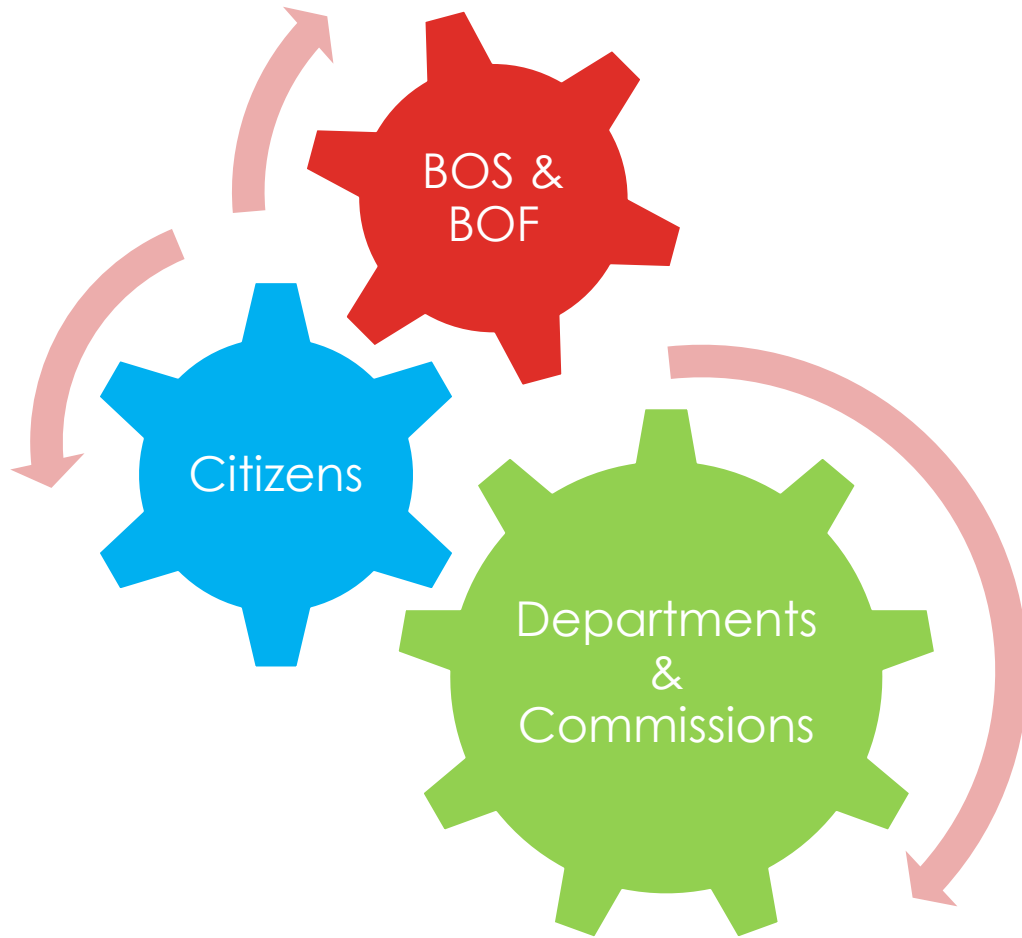
Originally approved at December 2021 BOS & BOF Meetings

*Revised 6/1/22

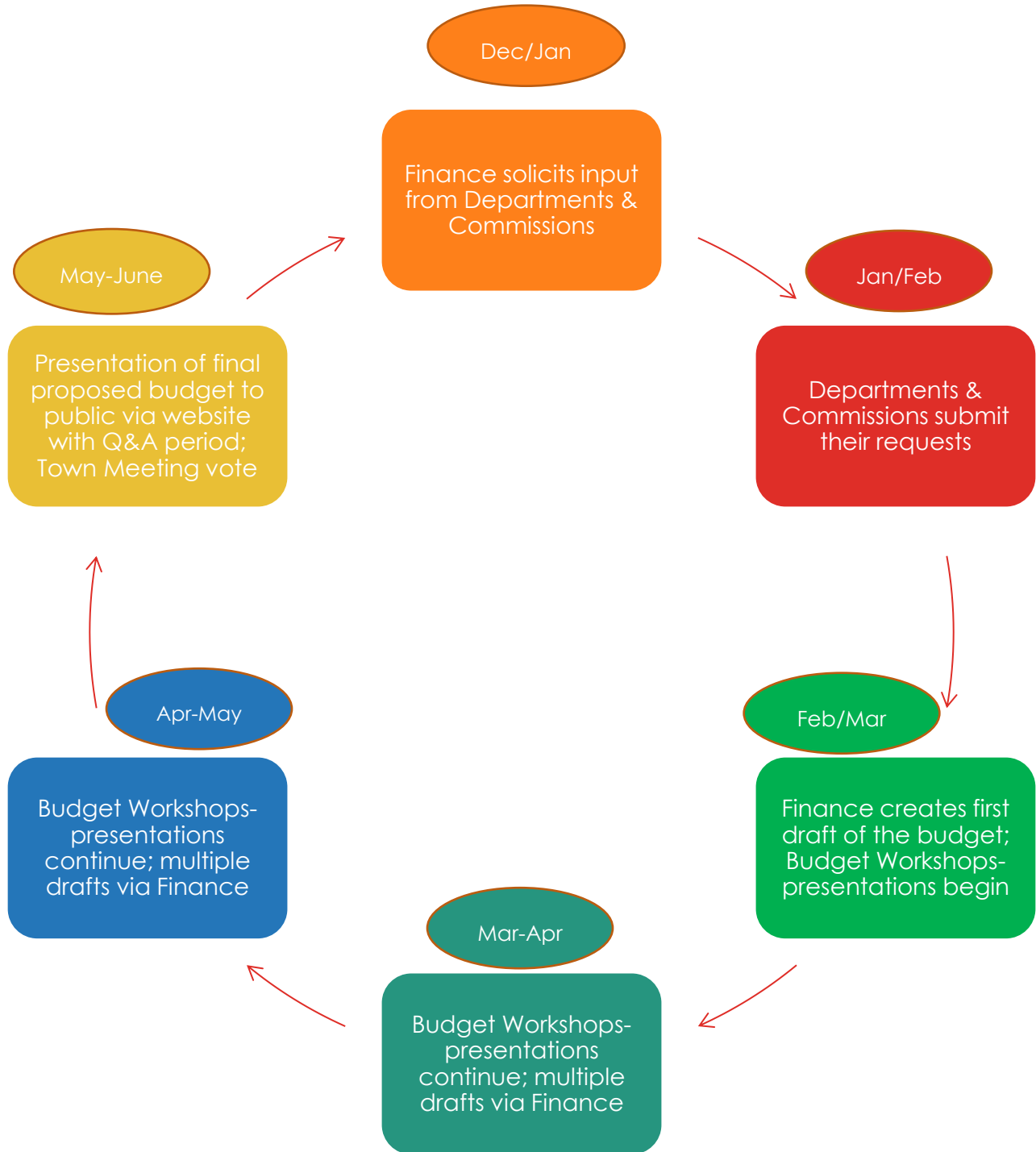
Public Input Webform: <https://www.beaconfalls-ct.org/finance/webforms/fy2023-budget-public-input-webform>

Date/Time/Location	Description/Responsibility
Tuesday, April 5, 2022	First exhaustive budget draft posted to town website First draft only. Subject to change.
Tuesday, April 12, 2022 7-9pm	BOS & BOF ONLY In-Person Workshop #4 Finance, BOS, and BOF discuss operational and capital expenditure and revenue items. <i>*Public Comment/Questions regarding the FY23 budget are welcome via the Public Input Webform. The Finance Department will discuss all comments/questions received by the meeting with the BOS & BOF. An individual agenda will be posted in accordance with FOIA regulations.</i>
Tuesday, May 3, 2022 7-9pm	BOS & BOF ONLY In-Person Workshop #5 - Final Finance, BOS, and BOF finalize operational and capital expenditure and revenue items. <i>*Public Comment/Questions regarding the FY23 budget are welcome via the Public Input Webform. The Finance Department will discuss all comments/questions received by the meeting with the BOS & BOF. An individual agenda will be posted in accordance with FOIA regulations.</i>
Wednesday, May 4, 2022	Final budget draft posted by Finance Department to the website for public viewing and comments/questions.
Monday, May 16, 2022	Electronic public comment and questions due by 5pm via the Public Input Webform.
Tuesday, May 17, 2022	Budget Hearing; any public Q&A received via the webform by the deadline will be read aloud and an answer provided. Q&A on the floor also welcomed. Hearing located at Senior Center at 7pm.
Wednesday, May 25, 2022	Town Meeting Vote - 7pm
Tuesday, May 31, 2022	Additional Budget Workshop (following budget being voted down)
Wednesday June 1, 2022	Additional Budget Workshop (following budget being voted down)
Tuesday, June 21, 2022	Referendum Vote - 7pm

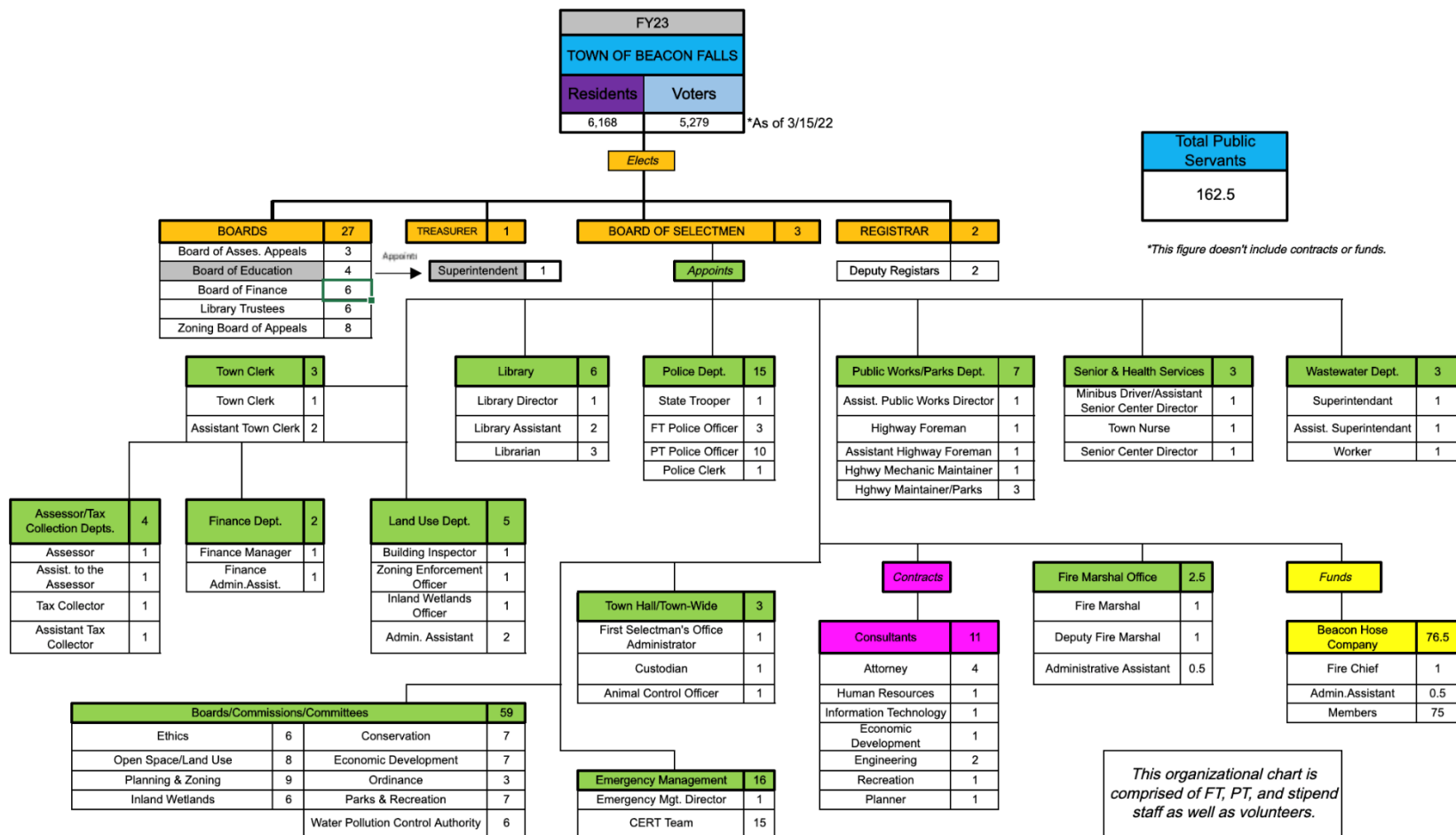
STAKEHOLDERS



PLANNING PROCESS



ORGANIZATIONAL CHART



DEPARTMENTS (16)

1. Animal Control (Dept. # 55)

The Animal Control Officer is an appointed on-call position dealing with issues related to dogs and other animals which impact public health and safety.

2. Assessor/Tax Collection (Dept. #s 7 & 15)

The Assessor is responsible for preparing the annual Grand List of both taxable and exempt property located within the Town of Beacon Falls. The Grand List is comprised of all Real Estate, Motor Vehicles, and Business Personal Property Assets. Building/Zoning.

Tax Collector's responsibility to oversee that the collection of Real Estate, Personal Property Business Tax, and Motor Vehicle taxes are paid in a timely manner, and that every taxpayer lives up to their responsibility.

3. Town Clerk (Dept. # 5)

This office is the official recordkeeper of the Town and is governed by the Secretary of State. It deals with land records, marriage licenses, absentee ballots, birth certificates, dog licensing, Trade Name Certificate filings, Notary Public, Minutes and Agendas and so much more.

4. Emergency Management (Dept. # 47)

The Emergency Management Director leads natural disaster response and hazard mitigation. The volunteer CERT Team assists.

5. Finance (Dept. # 20)

The Finance Department is responsible for the administration of the Town of Beacon Falls' financial policies and procedures. The Finance Department maintains the Town's financial condition and represents the Town on financial matters with internal and external parties. Responsibilities include (but are not limited to): accounting, payroll, benefits, budget, audit, and procurement.

6. Fire & EMS (Dept. # 44)

Beacon Hose Co. No. 1 is the Town's volunteer fire, EMS, and rescue provider. BHC is dedicated to the protection of life, property, and the environment from the effects of fire, medical emergencies, and hazardous conditions.

7. Fire Marshal (Dept. # 45)

The Fire Marshal is responsible for ensuring fire safety codes and protocols are followed by residents, businesses, and buildings in Beacon Falls. The fire marshal conducts inspections, issues open-burning permits, and investigates the causes of fires, among other responsibilities.

8. Health Services/Community Welfare (Dept. # 63)

The Town has a Nurse and is also part of the regional Naugatuck Valley Health District. Our Nurse makes in home visits to all residents who call upon her services and has office hours in the Senior Center.

9. Land Use (Dept. # 11)

The Building Inspector, Zoning Enforcement Officer and Inland Wetlands Officer comprise this office and they enforce the building codes, zoning, and land use/environmental regulations. This consolidates Depts 11, 23, and 25 from the prior FY.

10. Library (Dept. # 69)

The Library's role is to serve the residents as a community center, a learning place for children, and a source of life-long learning and popular materials for all residents.

11. Police Department (Dept. # 53)

The Police Department's mission is to serve and protect the community from crime.

12. Public Works/Parks (Dept. # 59)

The Public Works Department maintains town infrastructure including but not limited to roads, bridges, sidewalks, and parks. This department also houses and operates the Town's transfer station.

13. Recreation (Dept. #71)

The Parks & Recreation Commission (volunteer) along with the YMCA (contracted) provide the Town with access to various recreational activities/events.

14. Registrar of Voters (Dept. # 29)

The ROV is governed by the Secretary of State and financially supported by the Town. This office is responsible for voter education, organizing and conducting the annual canvas of voters, maintaining the accuracy of the registry list, updating voter files, preparing department budgets, training election officials, ensuring the proper maintenance of voting machines in preparation for their use at elections, training the moderator to tally the election results and submit the results to the Town Clerk.

15. Senior Services (Dept. #s 77 & 79)

The Town has a Senior Center and Minibus service to provide rides to seniors who need transportation for shopping, medical and personal appointments. The minibus provides door to door service weekdays. The Senior Center is a social organization open to all residents over the age of 65.

16. Wastewater Treatment/Sewer (Dept. # 67)

This department is responsible for ensuring the functioning of the Town's Wastewater Treatment Plant and sewer infrastructure.

**The departments mentioned above are the main service departments in alphabetical order. The department number listed in parenthesis are how they are identified in the accounting system and the larger budget. There are various other small departmental groups that can be found in the larger budget.*

VOLUNTEER BOARDS/COMMISSIONS/COMMITTEES (17)

1. Board of Assessment Appeals (*Moved to Assessor Dept.*)

BAA is designed to serve as an appeal body for taxpayers who believe that town assessor (and valuation company) erred in the valuation of their properties or erroneously denied them exemptions.

2. Board of Education (Dept. #88)

Beacon Falls elects 3 members to sit on the Region 16 Board of Education, along with 4 elected members from the Town of Prospect.

3. Board of Finance (Dept. # 19)

The BOF oversees the financial operation of the government of Beacon Falls. The BOF is comprised of 6 elected members; officers are elected in December. The First Selectman serves as ex-officio member with no voting rights. The BOF recommends the budget for the Town Meeting, sets the mill rate for property taxation, approves all appropriations, arranges for the annual audit (and competitive selection of auditor as-needed), acts as a liaison for BOS and BOE labor contracts and fulfills other fiscal duties as-needed with the Finance Office.

4. Board of Selectmen (Dept. # 1)

The voters of Beacon Falls elect two Selectmen and one First Selectman to serve on this three-person board. This is governing body of the town – it sets policies, plans, and works with the BOF to determine funding.

5. Conservation Commission (*Moved to Land Use. Dept.*)

The Conservation Commission's mission and purpose is to protect the natural environment of Beacon Falls by monitoring the development, conservation, supervision, and regulations of natural resources, including water resources within its territorial limits. The commission keeps an index of all open space areas, publicly or privately owned, including open marshlands, swamps, and other wetlands. Working in conjunction with the Land Use Committee, the conservation commission advocates for the proper use of these valuable resources.

6. Economic Development Commission (Dept. # 21)

The mission of the Beacon Falls Economic Development Commission is to facilitate the economic growth and revitalization of the town's existing business base and attract new commercial and industrial investments that will guide Beacon Falls into the future while preserving its historic New England character.

7. Ethics Board (Dept. # N/A)

This board is charged with the administration of the Town's Code of Ethics ordinance and meet as needed to hear reported complaints and violations to the Ethics code.

8. Inland Wetlands Commission (Dept. # 11)

The Mission of the Beacon Falls Inland Wetlands and Watercourses Commission is to protect, preserve and enhance wetlands and watercourses for the benefit and enjoyment of these environmental resources by current and future residents of Beacon Falls.

9. Library Trustees (Dept. # N/A)

The Library Board of Trustees are responsible for management and control of the Beacon Falls Public Library, overseeing property and expenditures of monies given to the Library for its operation from both public and private sources.

10. Open Space & Land Use Committee (Dept. # N/A)

This Committee is charged with reviewing all plans for subdivisions and/or re-subdivision submitted to P&Z and making recommendations to aide in determining the appropriateness of and area designated for various public use. Members review and recommend the utilization of any land the town may acquire or has the opportunity to acquire. Members also review and make recommendations to the Planning and Zoning Commission for updates and revisions to the Town's Plan of Conservation and Development.

11. Ordinance Committee (Dept. # N/A)

This committee's charge is to assist with the codification and revision of all town ordinances.

12. Parks & Recreation Commission (Dept. # 71)

This Commission's goal is to provide the residents of Beacon Falls with motivating, educational and interesting programs to encourage physical, emotional, and social experiences. They are committed to providing a variety of leisure and recreational activities to residents of all ages and abilities.

13. Planning & Zoning Commission (Moved to Land Use. Dept.)

P&Z is responsible for protecting and promoting the public's health, safety, welfare, and environment through the regulation of land use activities. The commission is assisted primarily by the Zoning Enforcement Officer within the Land Use Department.

14. Safety Committee (Moved to Public Safety Dept.)

Comprised of town employees and volunteers to access safety issues which impact workers and the public town wide. Risk and liability are focal points. This is recommended by insurance carriers.

15. Water Commission (Dept. # N/A)

Comprised of the members of the Board of Selectmen, for the purpose of assessing water projects town wide.

16. Water Pollution Control Authority (Dept. # N/A)

Holds the power to assess town wide for sewer projects.

17. Zoning Board of Appeals (Dept. # N/A)

Elected officials hear appeals of actions of the Zoning Enforcement Officer and decide on variance of the Town's Zoning Regulations.

**The committees, commissions and boards mentioned above are in alphabetical order and work hand-in-hand with the departments in the prior section. The department number listed in parenthesis are how they are identified in the accounting system and the larger budget. There may be other various boards/commissions/committees that are temporarily inactive that may not be mentioned in this section.*

FUNDS (15)

1. General Fund

This is the largest fund within the Town and is comprised primarily of tax revenue. It is the Town's operating fund and accounts for all financial resources of the general government.

2. Bonded Projects Fund

Bond distributions and proceeds are held aside in this separate fund for use on bonded projects which have been approved by Public Resolution.

3. Non-Recurring Capital Fund

This fund receives transfers from the General Fund for the yearly allotment of proposed capital projects by staff and commissions. Capital projects must be over \$5,000, have a useful life of more than 2 years, and be non-recurring. These include road, infrastructure projects, and equipment purchases and building improvements. From this fund, annual amounts are earmarked for the Vehicle Replacement Fund.

4. Grants Fund

All competitive grants that the Town submits applications for as well as automatic grants/allocations reside in this fund. Annual state grant programs are not deposited here, as they are budgeted grants which reside as general fund revenue.

5. Library Fund

Special revenue fund comprised of fees and donations to support the Beacon Falls Public Library.

6. Special Activities Fund

This fund was established for Parks & Recreation programming and consists of funds from special activity programming and pavilion/field rentals. The fund is dedicated to Parks & Recreation programming and improvements.

7. Sewer Fund

This fund is used to account for the financial activity relating to the Town's sewer/wastewater activities. Sewer permit and connection fees get deposited in this fund.

8. Debt Service Fund

Funds in the Debt Service fund are dedicated toward the repayment of the Town's debt and costs associated with the issuance of new debt.

9. Police Private Duty

Revenue received from external organizations who hire the Town's Police Officers to provide traffic control services is deposited in this fund and is used solely for reinvestment into the Police Department's capital needs.

10. Dog Fund

The Dog Fund is a special revenue fund for monies collected for dog licenses and by Animal Control. The funds are used to support the expenses of the Animal Control Officer.

11. Open Space Fund

Special revenue fund dedicated to land acquisition and the preservation of open space in the Town of Beacon Falls.

12. Town Clerk Fund

This is a General Government fund comprised of fees collected by our Town Clerk Office. The revenue in this fund is distributed to the General Fund, to the State and to our Town Clerk as part of his payroll.

13. Small Cities Funds

Special purpose funds for revolving housing loans administered by the State of Connecticut Small Cities Housing program.

14. Melbourne Trust Fund

Fiduciary special purpose fund bequeathed to the Town on December 10, 1990. Its longer name is the Samuel E. Melbourne Family Memorial Fund. \$10,000 is maintained in perpetuity per the last will and testament to benefit underprivileged and needy children. The Town also has a checking account where the actual scholarships are granted from to eligible public school students.

15. Vehicle Replacement Fund

This fund was established in FY22 as a mechanism to fund future vehicle and apparatus purchases and/or leases.

Department/Commission Fund Relationship

Department	General	Bonded Projects	Capital	Grants	Library	Special Activities	Sewer	Debt Service	Dog	Open Space	Clerk	Private Duty	Vehicle Replcmt.
Animal Control	X								X				
Assessor/Tax Collection	X		X										
Building/Zoning	X						X						
Clerk	X			X					X		X		
Education	X							X					
Emergency Mgt.	X		X	X									
Finance	X			X									
Fire & EMS	X		X	X				X					X
Fire Marshal	X		X	X									X
Health Services	X												
Library	X		X	X	X								
Police	X		X	X								X	X
Public Works	X	X	X					X					X
Registrar	X			X									
Senior Services	X												X
Wastewater/Sewer	X	X	X				X	X					X
Commission/ Board/ Committee	General	Bonded Projects	Capital	Grants	Library	Special Activities	Sewer	Debt Service	Dog	Open Space	Clerk	Private Duty	
Finance	X												
Selectmen	X		X										
Conservation	X									X			
Economic Dvlpmnt.	X			X									
Inland Wetlands	X												
Land Use/O.S.	X									X			
Parks & Recreation	X					X							
Planning & Zoning	X												
Safety	X		X										
Water Pollution Ctrl.	X						X						
Zoning Appeals	X												

STATISTICS & PERFORMANCE METRICS

Beacon Falls-At-A-Glance



FY 2021-2023 Performance Metrics



Beacon Falls began identifying and tracking various SMART performance metrics (input, process, output, and outcome) in FY20 and continues to develop this effort. Please see below for these metrics by department/volunteer group.

STATISTICS	
Date of incorporation	1871
Form of Government	Selectmen
Land area	9.8 sq. miles
Population (2010)	6,049
Bond rating	AA
# of public streets	101
Miles of public streets	34 miles
Miles of water mains (as of 12/31/21)	miles
Miles of sewer lines	293.31
# of hydrants	192
# of active businesses	154
# of households (2013-17)	2,419
School enrollment	701 students
Unemployment rate (2013-17)	3.8%
Poverty rate (2013-17)	3.6.%
Median age (2013-17)	44

ECONOMIC DEVELOPMENT COMMISSION

#	Goal	Prior Target Date	Target Date
1	Explore the possibility of becoming affiliated with Naugatuck Valley Regional Development Corporation	Oct 1, 2021	Sept 1, 2022
2	Continue to explore the feasibility of obtaining outside Consultant /Personnel Services to promote economic development in Beacon Falls	Oct 1, 2021	Aug 1, 2022
3	Convene a meeting of a minimum of 75% Beacon Falls businesses to hear their concerns/suggestions	Jan 1, 2022	Sept 1, 2022
4	Will continue to develop plans to revitalize North Main St	On-going	On-going
5	Work with Town Planner to streamline application process of land use Boards	Jan 1, 2022	Oct 1, 2022
6	Develop an inventory of commercial, industrial space and land available for economic development in Beacon Falls	Nov 1,2021	Jul 30, 2022

FY 2021-2023 PERFORMANCE METRICS & GOALS

Department/Commission	Work Type	FY20 Metric	FY21 Metric	FY22 Yr-End Projection Metric	FY23 Metric Goal
FIRST SELECTMAN/TOWNWIDE	# of Raffle Permits Issued	4	4	5	10
	Town Meetings & Public Hearings held	3	5	2	3
TOWN HALL	# of legal notices processed	26	28	44	50
	# of kWh generated by solar array	459,167	456,678	450,000	450,000
	# of notarizations (library, clerk and assessor)	135	136	186	190
CLERK	# birth certificate/land record copies issued	7219	6742.50	6100.00	5775.00
	# marriage licenses	24	25	25	20
	# death certificates	31	35	30	32
	# fishing licenses	35	44	40	45
	# land records recorded	1304	1432	1300	1250
	# dog licenses	341	387	301	350
	# of liquor permits issued	4	5	4	4
TAX & ASSESSOR	Collection Rate (for Budget)	97.74%	99.58%	98.9%	98.9%
	# of real estate bills mailed	2,747	2761	2761	2761
	# of motor vehicle bills mailed	5,902	5769	5769	5769
	# of senior tax accounts credited	328	310	310	320
	# of veteran's tax exemptions processed	249	279	285	300
	# of disability exemptions processed	57	59	59	60
	# of new construction pro-rations	13	14	15	15
	# of personal property bills mailed	273	273	273	273

6.21.22 FINAL APPROVED

Department/Commission	Work Type	FY20 Metric	FY21 Metric	FY22 Yr-End Projection Metric	FY23 Metric Goal
TAX & ASSESSOR	# of motor vehicle supplemental bills mailed	906	1196	1000	1000
	# of water assessment bills mailed	64	61	60	60
	# of sewer assessment bills mailed	150	137	137	137
TREASURER	# of ACH payments processed	6	55	88	100
	# of payrolls processed	39	37	35	35
	# of payroll tax payments processed	78	74	75	75
	# of cash deposits processed	52	120	120	120
	# of debt service wires processed	4	4	6	6
BUILDING	# of building permits issued	329	482	492	503
	# of inspections	TBD	400	400	420
	Revenue performance	\$171,962	189200	160000	160000
FINANCE	# of checks written & ACHs	2642	2672 - Checks 165 - ACH Payments	2500 – Checks 200 – ACH Payments	2200 – Checks 300 – ACH Payments
	# of deposits made	1351	1350	1275	1300
	# of POs issued	245	325	325	325
	# of adjusting journal entries (doesn't include re-classes or GASB)	6	3	3	2
	# of competitive grants applied for	16	11	15	20
	# of competitive grants awarded	14	10	15	20
	Amount of competitive grant funding awarded	\$94,618	\$154,924	\$78,729	\$500,000
	Amount of COVID-19 grant funding (FEMA, CRF, Everybody Learns)	\$30,278	\$88,032	\$3000	\$0
	# of RFPs, ITBs, RFQs, RFIs advertised	4	4	8	10

6.21.22 FINAL APPROVED

Department/Commission	Work Type	FY20 Metric	FY21 Metric	FY22 Yr-End Projection Metric	FY23 Metric Goal
FINANCE	# of contracts executed	3	3	8	10
	FEMA Grant Reimbursement for 2018 Tornado	\$375,000	\$36,803	\$10,000	\$0
	ARP Federal Grant Award	N/A	\$902,062	\$902,062	\$902,062
	LOTICIP Grant Awards	N/A	\$4,205,600	\$2,990,400	\$3,000,000
	# of electronic Interfund Transfers Processed	0	20	40	50
IWWC	# Wetlands Approval for Construction	NA	34	44	30
	Wetlands Commission Applications/Storm Water Management	NA	10	12	11
	# IWWC hearings/show cause hearings	4	2	2	2
	Requests for Verification/Advice	NA	33	40	40
CONSERVATION COMMISSION	# of areas maintained (trails, open space, etc.) - currently just Lantern Ridge	1	N/A	N/A	3
	# of pieces of open space acquired for preservation	0	N/A	N/A	1
	# of conservation-focused community outreach projects	2	N/A	N/A	2
P&Z/ZEO	# zoning permits issued	74	85	80	81
	# of zoning violations processed	12	10	10	11
	# of blight violations processed	3	15	15	16
ROV	# of new voter registrations processed	618	191	353	350
	# of address updates processed	782	153	279	300
	# of voters removed	782	243	600	275
	# of canvass hours	175	4	200	225
	# of training hours	120	40	200	200
FIRE & EMS	Fire Calls	231	240	150	N/A

6.21.22 FINAL APPROVED

Department/Commission	Work Type	FY20 Metric	FY21 Metric	FY22 Yr-End Projection Metric	FY23 Metric Goal
FIRE & EMS	EMS Calls	766	863	400	N/A
	Average Response Time (from dispatch to on-scene)	6:23	10:65	10:71	10:71
FIRE MARSHAL	# of inspections	N/A	61	35	70
	# of permits issued	N/A	13	8	8
	# of violations/fines	N/A	200	200	N/A
	# of smoke detectors installed	N/A	82	15	10
	# of CO detectors installed	N/A	7	0	1
	# of detectors' batteries changed	N/A	36	0	3
EMERGENCY MGT.	# of storm/disaster responses	1	1	0	0
	# of After-Action Reviews (AAR)	0	N/A	N/A	1
	# of emergency/inclement weather/etc. community notifications	0	N/A	N/A	4
	# of table-top exercises	0	0	N/A	2
POLICE	Calls for Service	10,035	7,952	7,530	7,000
	Arrests	34	45	20	18
	# of Pistol Permits Processed	35	147	130	130
	# of DARE program-hours	0			
	# of DARE students educated	0			
	# of home alarm monitoring systems registered	166	142	176	150
	# of Police Reports Completed	293	276	318	275
ANIMAL CONTROL	# of animal complaints investigated	133	N/A	N/A	N/A
	# dogs impounded	2	N/A	N/A	N/A
PUBLIC WORKS & PARKS	# of cubic yards debris removed*	14,598	N/A	400	N/A
= outside contractors	# of catch basins cleaned/replaced	560 / 17	583 / N/A	640/40	650/50
	# of feet of guardrails replaced*	800	750	520	1000+

6.21.22 FINAL APPROVED

Department/Commission	Work Type	FY20 Metric	FY21 Metric	FY22 Yr-End Projection Metric	FY23 Metric Goal
PUBLIC WORKS & PARKS	# of trees removed (non-storm)*	11	N/A	40	30
	# of fields reconstructed	N/A	0	0	1
REFUSE	# of tons of trash	1,285	1,363	1,350	1,350
	# of tons recycling	430	467	480	500
	# of times the transfer station was open	8	8	7	7
	# of tons bulky waste hauled from transfer station	196	143	150	150
WASTEWATER TREATMENT	# of gallons of sludge processed/hauled*	235	242	378	336
	# of septic permits processed	101	92	100	100
PARKS & RECREATON	# of programs/activities held	0	3	5	5
	# of concerts held	7	2 (Covid cancellations)	10	10
LIBRARY	# of programs attended (includes adults & children)	174	111	270	275
	# of people using library computers	838	28	424	720
	# of hours library computers are used	646	33	540	575
	# of materials circulated	15,076	9737	15000	15100
	# of new library card registrations	315	257	400	420
HEALTH/WELFARE (NURSE)	# of home visits	N/A	353 [All non-critical visits suspended April 10 th due to the covid virus phone visits for well checks weekly for 4 patients.]	390 as of Jan 2022 190 anticipated for the remainder of FY2022	678 visits [Mammogram screening trip to include 12 ladies; flu shot clinic for 50 people.]

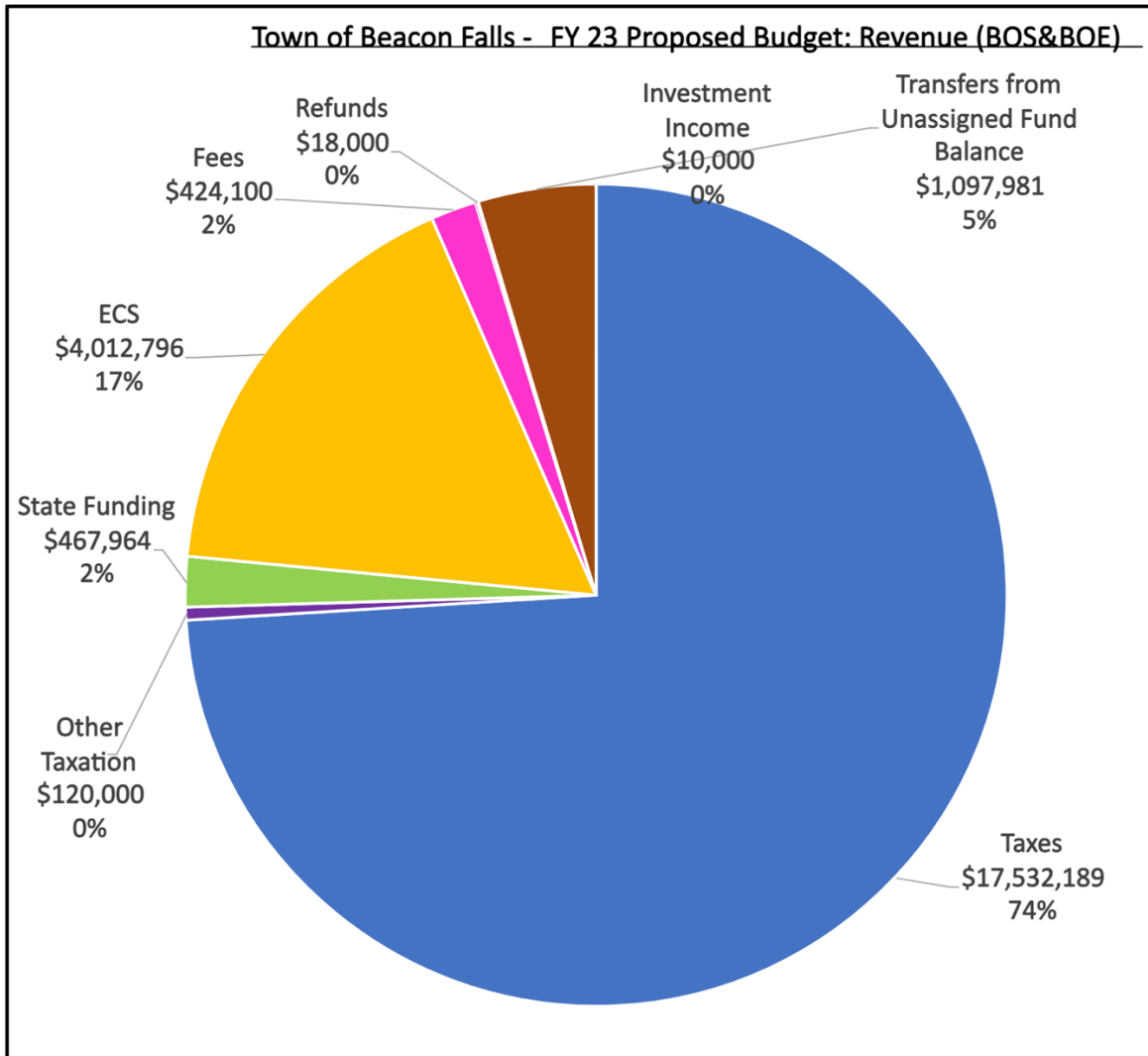
6.21.22 FINAL APPROVED

Department/Commission	Work Type	FY20 Metric	FY21 Metric	FY22 Yr-End Projection Metric	FY23 Metric Goal
HEALTH/WELFARE (NURSE)	# of screenings/phone calls	N/A	Office closed d/t covid	22	100
	# of new patients	N/A	N/A	9	25
	# of off-hours calls		156	71	75
MINIBUS & SENIOR CENTER	# of minibus one-way trips	N/A	24 (reduced due to Covid)	1186	1300
	# of registered riders	60	NA	72	86
	# of programs held/YMCA Activities	N/A	NA	10	13

BUDGET OVERVIEW – REV'S & EXP'S

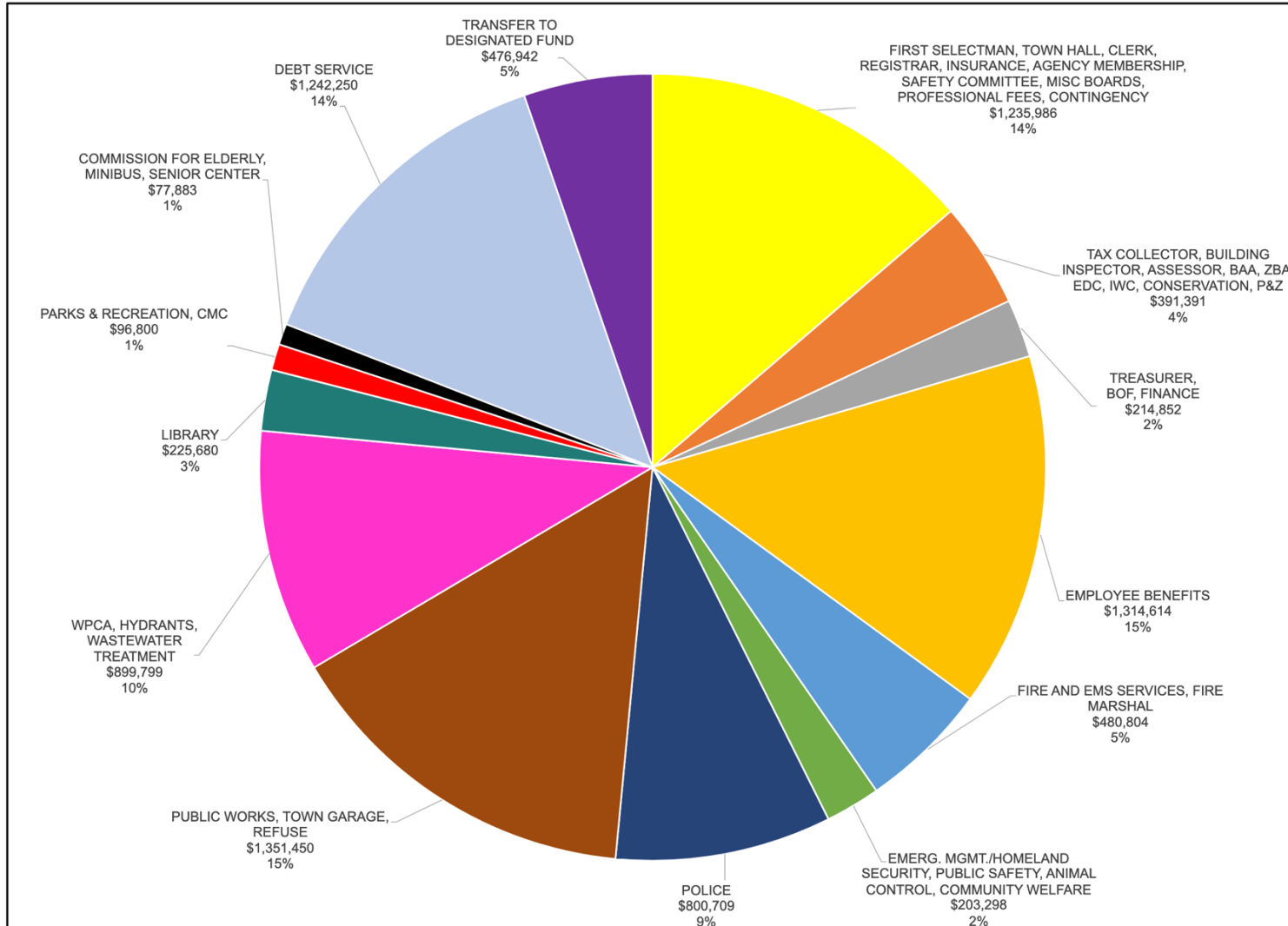
The purpose of the Town of Beacon Falls budget is to plan for necessary operating and capital expenditures for the next fiscal year, **July 1, 2022 through June 30, 2023**. As shown in the section entitled Stakeholders, the budget is guided by the Board of Selectmen, Board of Finance, Town Departments/Commissions and Citizens. The Finance Department works actively with the First Selectman to construct the budget utilizing citizen and department/commission input and ensures it adheres to the Town's financial management and budget policies as dictated by the Financial Policy Manual. The Town must deliver what is called a "balanced budget" where revenues equal expenditures. The FY23 Budget supports dozens of services that are delivered by **16 departments** and **17 volunteer commissions/committees/boards** across **15 funds**. There is a total of **66 paid staff** (FT, PT, elected, seasonal & stipend) and total of **97 volunteers**, which equates to **163 public servants**. This does not include contracted services, BHC members, summer camp staff, or election workers.

The **total revenue** amount needed to provide these services is **\$23,683,030**. This includes the BOS and BOE budget; the Town is required to deliver a balanced budget. *There are many unfunded mandates incorporated in this total. Please see that section for more information.*



The **total expenditure** amount to provide FY23 services is **\$23,683,030**. This includes the BOS and BOE budget. BOS only equates to **\$8,535,517**, (excluding transfers). This represents a **7.5% increase** from FY22.

Town of Beacon Falls - FY23 Proposed Budget: Expenditures - BOS ONLY



FY2023 Operating Expenditures - Points of Interest:

- Increase in healthcare costs
- Increase in fuel costs
- Increase in the Town's required % contribution to the State administered Municipal Employees Retirement Fund (MERF)
- 2.5% wage/salary increase for all staff (above the FY22 year-end projection)
- Increase in engineering and legal projects/hours: MS4, transfer station, fire project, etc.
- One new part-time/stipend Land Use Administrative position
- Increase in shared part-time Town Planner hours
- Increase in cyber insurance policy cost
- Increase in refuse collection cost
- Reduction in Resident State Trooper cost
- New police body and dash cameras lease
- Increase in police training requirements under Police Accountability bill.
- Increase in Library hours and raises (to be negotiated)
- Reduction in Recreation (moved from PT in-house Director to YMCA contract)
- Increase in Region 16 budget expense line
- Increase to Debt Service payments for FY2023. While this shows as an increase on the expense side of the budget, this does not impact taxes, because we are using our Debt Service fund to offset this increase.

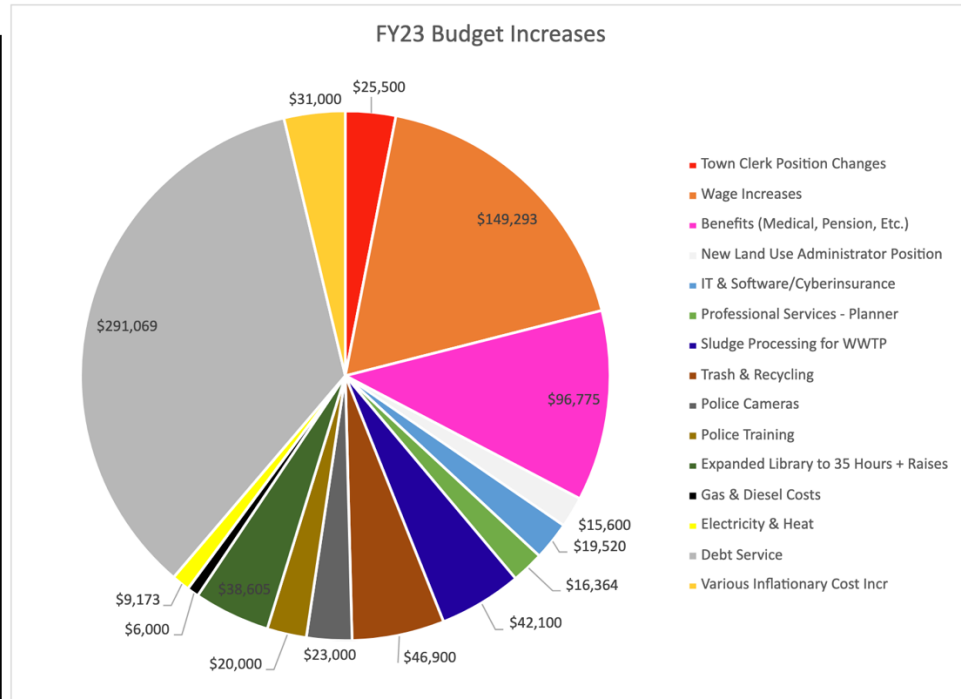
GENERAL FUND EXPENDITURE DETAIL

Dept. #	Expenditures	Amount	Dept. #	Expenditures	Amount
1	FIRST SELECTMAN	\$185,675	47	EMERGENCY MANAGEMENT	\$11,817
3	TOWN HALL	\$304,679	49	WATER HYDRANTS	\$227,050
5	TOWN CLERK	\$171,440	53	POLICE	\$800,709
7	TAX COLLECTOR	\$116,691	55	ANIMAL CONTROL	\$11,025
9	TREASURER	\$13,750	57	PUBLIC SAFETY	\$92,347
11	LAND USE	\$138,541	59	PUBLIC WORKS/PARKS	\$894,450
13	EMPLOYEE BENEFITS	\$1,314,614	63	COMMUNITY WELFARE	\$88,109
15	ASSESSOR	\$131,159	65	REFUSE	\$457,000
19	BOARD of FINANCE	\$34,700	67	WASTEWATER TREATMENT	\$672,749
20	FINANCE DEPARTMENT	\$166,402	69	LIBRARY	\$225,680
21	ECONOMIC DEVELOPMENT COMM.	\$5,000	71	RECREATION	\$96,800
29	REGISTRARS of VOTERS	\$46,300	77	MINIBUS OPERATIONS	\$44,208
33	PROFESSIONAL FEES	\$301,955	79	SENIOR CITIZENS CENTER	\$33,675
37	INSURANCE	\$116,500	83	CONTINGENCY	\$100,000
39	AGENCY MEMBERSHIP	\$9,438	85-90	DEBT SERVICE	\$1,242,250
44	FIRE AND EMS SERVICES	\$407,604	88	EDUCATION	\$14,670,570
45	FIRE MARSHAL	\$73,200	90	Transfer to Designated Fund(s)	\$719,202
GRAND TOTAL					\$23,683,029
BOE					\$14,670,570
BOS (w/transfers)					\$9,012,459

CHANGE HIGHLIGHTS

FY2023 Operating Expenditures – 7.5% Increases Summary

<i>Item/Service/Product</i>	Increase Amount Above FY22	%	Detail Pg #
Town Clerk Position Changes	\$ 25,500	0.32%	8
Wage Increases	\$ 149,293	1.88%	Various
Benefits (Medical, Pension, Etc.)	\$ 96,775	1.22%	9
New Land Use Administrator Position	\$ 15,600	0.20%	8
IT & Software/Cyberinsurance	\$ 19,520	0.25%	7 & 11
Professional Services - Planner	\$ 16,364	0.21%	10
Sludge Processing for WWTP	\$ 42,100	0.53%	15
Trash & Recycling	\$ 46,900	0.59%	14
Police Cameras	\$ 23,000	0.29%	13
Police Training	\$ 20,000	0.25%	13
Expanded Library to 35 Hours + Raises	\$ 38,605	0.49%	15
Gas & Diesel Costs	\$ 6,000	0.08%	Various
Electricity & Heat	\$ 9,173	0.12%	Various
Debt Service	\$ 291,069	3.67%	16
Various Inflationary Cost Incr	\$ 31,000	0.39%	Various
Cuts made 5/31/22 & 6/1/22 to operating lines: EDC, Pavement, Nitrogen, Plant Operations, etc.			
	\$ (235,000)	-2.96%	Various
	\$ 595,899	7.50%	See above



5/31/22 & 6/1/22 Workshops

<u>First Selectman Proposed Rev Increases</u>		<u>BOF Proposed Rev Increases</u>	
<u>Beginning Revenue Total</u>	\$ 24,321,549	<u>Beginning Revenue Total</u>	\$ 24,321,549
Building Permits	\$ 30,000	Town Clerk Conveyance	\$25,000
		Interest	\$2,000
		Increase usage of fund balance (by 2%)	\$471,039
	Total \$ 30,000		Total \$ 498,039
	New Revenue Total \$ 24,351,549		\$ 24,819,588
<u>First Selectman Proposed Cuts</u>		<u>BOF Proposed Cuts</u>	
<u>Operating</u>	\$23,341,742	<u>Operating</u>	\$23,341,742
<u>Beginning Op Exp Total</u>		<u>Beginning Op Exp Total</u>	
<u>Item</u>	<u>Amount</u>	<u>Item</u>	<u>Amount</u>
		ALL OF FIRST SELECTMAN'S CUTS TO	
Employee Benefits (Asst DPW Director)	\$ (29,877)	LEFT PLUS BELOW	\$ (294,427)
Economic Development Coordinator	\$ (41,000)	Data Center Legal	\$ (100,000)
Fire/EMS - Fuel	\$ (3,800)		
Fire Marshal Expenses	\$ (4,500)		
Police - Wages PT Patrol	\$ (30,000)		
Police - Vehicle Repairs & Maintenance	\$ (6,500)		
Police - Gas & Oil (Fuel)	\$ (4,000)		
Public Works - Asst DPW Director Wages	\$ (90,000)		
Public Works - Snow Removal	\$ (10,000)		0
Public Works - Hghwy and Parks Equip	\$ (6,000)		
Public Works - Fuel	\$ (4,000)		
Public Works - Pavement Maintenance	\$ (25,000)		
WWTP - Plant Operations	\$ (14,750)		
WWTP - Nitrogen	\$ (25,000)		
Total Proposed Operating Cuts	\$ (294,427)	Total Proposed Operating Cuts	\$ (394,427)
New Op Exp Budget	\$ 23,047,315	New Op Exp Budget	\$ 22,947,315
<u>Capital</u>		<u>Capital</u>	
<u>Beginning Cap Total</u>	\$ 719,202	<u>Beginning Cap Total</u>	\$ 719,202
<u>Item</u>	<u>Amount</u>	<u>Item</u>	<u>Amount</u>
		ALL OF FIRST SELECTMAN'S CUTS TO	
Fire - Painting of Station 1	\$ (7,260)	LEFT PLUS BELOW ADDITIONS	\$ (442,260)
Fire - Transfer to vehicle replacement	\$ (185,000)	Data Center Legal	\$ 100,000
Fire - Trailer, UTVs & Skid Pumps	\$ (48,500)	Fire - Ambulance Replacement Plan	\$ 50,000
Fire - Ambulance Replacement Plan	\$ (50,000)	DPW - Plow Truck Replacement Plan	\$ 50,000
DPW - Plow Truck Replacement Plan	\$ (50,000)		
DPW - Painting & Residing of Garage	\$ (37,000)		
DPW - UTV	\$ (19,000)		
Senior - Ramps (move from nr cap to locip grant)	\$ (24,500)		
Senior - Carport	\$ (21,000)		
Total Proposed Cap Cuts	\$ (442,260)	Total Proposed Cap Cuts	\$ (242,260)
New Cap Budget	\$ 276,942	New Cap Budget	\$ 476,942
Total Proposed Cuts	\$ (736,687)	Total Proposed Cuts	\$ (636,687)

UNFUNDED/PARTIALLY FUNDED MANDATES



Connecticut has an all-time high in comparison to other states in the U.S with more than 1,250 state mandates. Each mandate that is unfunded, or only partially funded, adds to the already overburdened property tax and reduces local discretionary authority in Beacon Falls. Some of the unfunded/partially funded state mandates that directly affect Beacon Falls are as follows:

- Newspaper legal notices
- Municipal Stormwater (MS4) permit
- Transfer Station permit
- Unnecessary/duplicative regulations/reporting requirements
- Revaluation (every 5 years)
- Plan of Conservation and Development (POCD) update (every 10 years)

Other Federal Mandates

- Public Accountability Act (HB 6004): mental health assessments, body/dash cameras
- Election expenses (ever)
- Employee Assistance Program (annual)
- Drug & Alcohol Testing (annual)
- Audit and actuarial services (annual/biannual)

GENERAL FUND REVENUE DETAIL

Real Estate Taxes

Current and prior year, interest and liens and fees included here. Telecommunications tax also resides here. A 98.9 % collection rate is assumed. Artificially reduced for usage of fund balance to reduce mill rate

\$17.33M

Intergovernmental Revenue

Revenue from the State & Federal governments for grants, entitlements, relief and shared revenue. The ECS school grant comprises the majority of this total. A new addition to this category is MV Tax Reimbursement

\$200K

\$4.48M

\$120K

Fees, Licenses, Permits

Building/Zoning/Inland/Wetlands permits, P&Z, ZBA, fire marshal inspections, police private duty, minibus fares, etc. Town Clerk conveyance is included.

\$424K

\$1.11M

Refunds

Any and all refunds/reimbursement (insurance claims, surpluses, leachate, etc.)

\$18K

=TOTAL: \$24.68 M

Motor Vehicle Taxes

Newly registered motor vehicles after October pay this prorated amount from time of registration through September 30th.

Sewer /Water Assessment

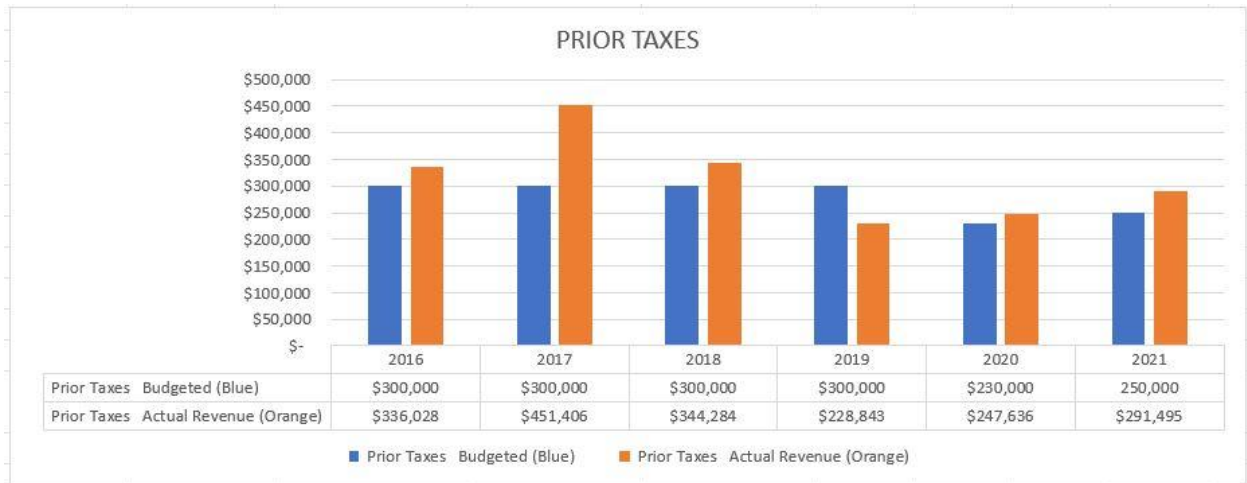
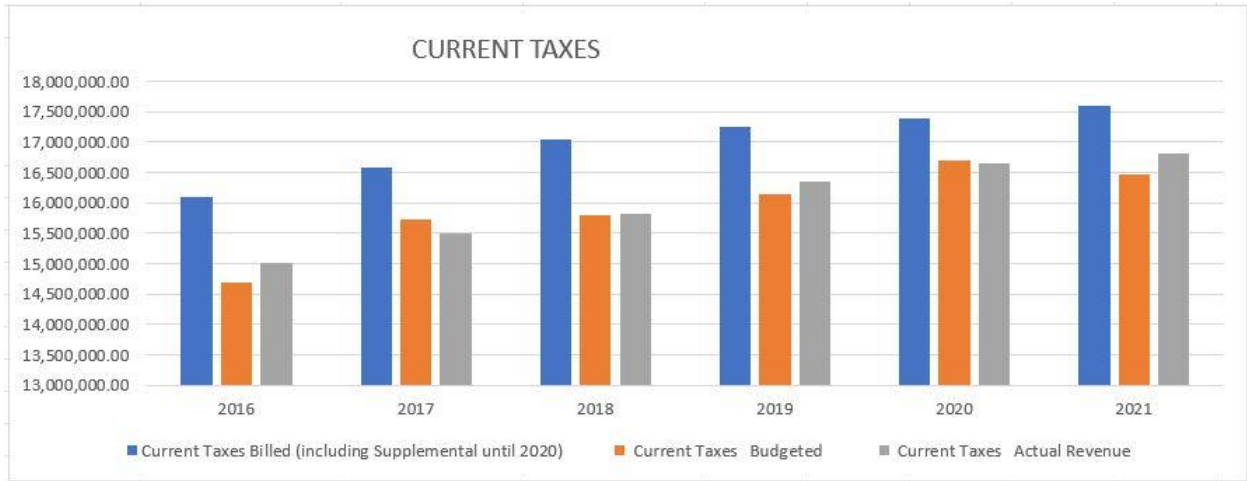
- For installation of water lines to new locations, assessed over 30 years.
- Installation of sewers to new neighborhoods, assessed over 30 years.

Miscellaneous

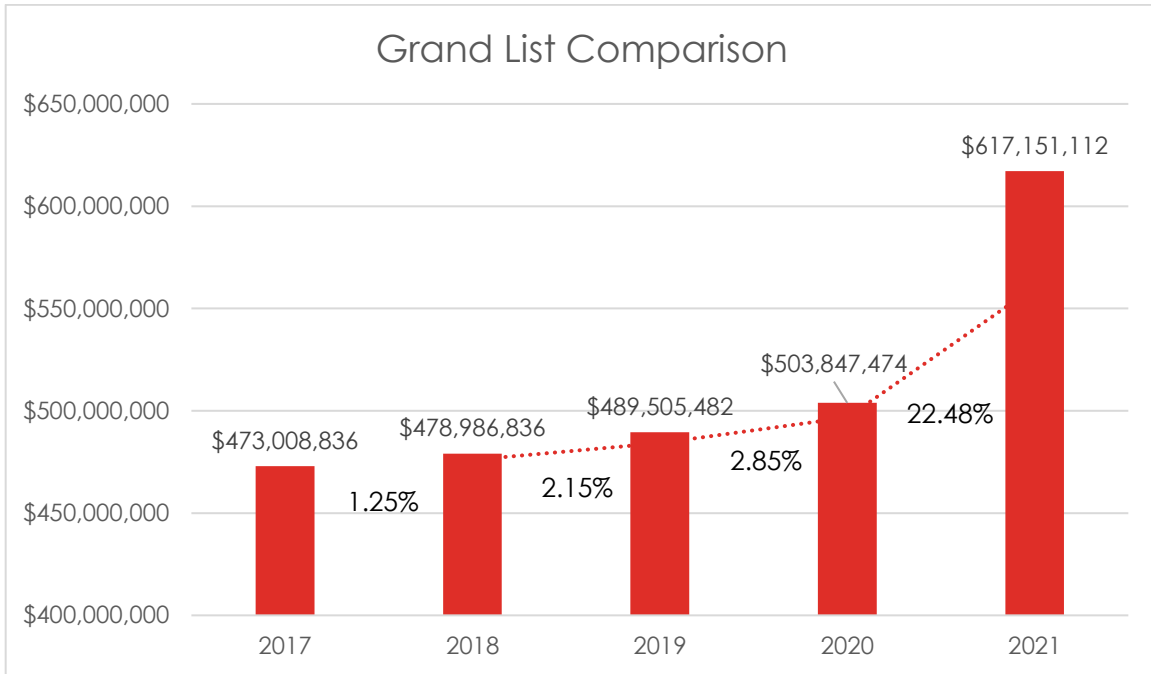
Includes investment earnings, use of fund balance, non-recurring capital transfer and other transfers.

The FY23 General Fund revenue tax estimates are based on **prior year trends and** the new (2021) **grand list of \$617,151,112**. Adding BOAA appeals and prorations brings this total to **\$619,617,882**.

Tax Collection Trends



2021 Grand List



Connecticut General Statute 12-62 requires all real estate to be revalued for assessment purposes every 5 years. Municipal Valuation Services was hired by the Town to perform the 2021 revaluation. Revaluations are required to ensure uniformity in property valuations.

The revaluation process involves the reappraisal of all real estate in town to bring about uniformity in property valuations and to assure all property owners are paying only their fair share of the cost for community services. Revaluation is not intended to raise revenues; its purpose is to value all properties by the same standards at the same point in time. Changes in value occur in any community over time. Neighborhoods change and the desirability of some properties change, meaning that some properties have become over-valued or under-valued when compared to similar properties. Revaluation returns all properties to current market values and to the fair-share basis.

The market determines the value of all property. The most significant part of the process is accomplished by gathering sales data. From a study of sales of similar properties in like neighborhoods, the average sale price of properties can be ascertained. Some properties increase at a faster rate than others. The solution of this problem is to reappraise all real estate based on current market values.

Property owners received a notice of their new assessment in November. The new assessments create the October 1, 2021 Grand List. The July 2022 tax bills will be based on the new assessments. The mill rate is established by dividing the approved Town budget by the net taxable grand list. The mill rate changes each year because the budget and the grand list change each year. **The FY21 grand list equates to a \$113,303,638 increase or 22.48% from the prior year.** Adding BOAA appeals and prorations brings this total to **\$619,617,882.**

FUND BALANCE ANALYSIS

General Fund

Item	Amount
Audited GF Unassigned Fund Balance as of 7/1/21	\$3,607,120
Minimum Balance Per Financial Policy Manual (12% of FY22 expenditures)	(\$2,812,220)
FY22 Allocation: Ambulance Payoff	(\$129,000)
FY22 Estimated Surplus	+\$600,000
FY23 Budgeted Capital Projects + Transfer to Vehicle Replacement	(476,942)
FY23 Proposed Usage of Fund Balance to Reduce Mill Rate	(371,039)
Total Projected Available FY23 Beginning Balance	=\$388,175

Debt Service Fund

Item	Amount
Audited Debt Service Fund Balance as of 7/1/21	\$611,112
FY22 Budgeted Transfer-In	+\$300,000
FY22 Bond Premium from 12/14/21 Issue	+\$379,762
FY22 Allocation: Bond Issuance Fees	(\$66,524)
FY22 Allocation: Transfer to GF for 2021 Interest Payment	(\$14,892)
FY22 Allocation: Transfer to Bonded to resolve prior year deficit due to unbudgeted issuance costs	(\$24,699)
Total Projected FY23 Beginning Balance	=\$1,184,759

Proposed Usage	
FY	Amount
2023	\$250,000
2024	\$200,000
2025	\$175,000
2026	\$129,000
2027	\$92,300
2028	\$45,700
2029	\$4,200
Total Usage	=\$896,200
Balance	=288,559

*Please see Page 39 for the Town's Debt Management Plan for more information.

Police Private Duty (PPD) Fund

Item	Amount
Audited PPD Fund Balance as of 7/1/21	\$159,068
FY22 Budgeted Transfer to GF to support police costs	(\$15,000)
FY22 Allocation: Pistols	(\$9,284)
FY22 Allocation: Station & Garage Roof and Gutters	(\$17,843)
FY22 Allocation: Portable Radios	(\$15,667)
FY22 Outstanding Allocation: Carport	(\$14,146)
FY22 Estimated Revenue	+\$60,000
FY23 Budgeted Transfer to GF to support police costs	(\$15,000)
FY23 Allocation: New Patrol Car	(\$55,000)
Total Projected FY23 Beginning Balance	=77,128

*Other special funds balances are analyzed periodically for appropriate potential usages. Beacon Falls' goal is to set thresholds and budgets for these funds in the upcoming FYs.

GRANTS

The Finance Office works with the Board of Selectmen, Board of Finance and Department/Commission heads/chairs to explore all eligible grant opportunities to supplement operating services and capital projects. Some examples are provided below for the prior and current year. These do not include any application attempts that went unawarded or pending applications yet to receive a funding decision. Please see the Finance page of the Town website for a more detailed listing of prior year grants.

GRANT PROGRAM NAME - AGENCY NAME	PROJECT	FISCAL YEAR COMPLETED	AWARD AMOUNT(\$)
Local Transportation Capital Improvement Program (LOTICIP)	Burton Road Reconstruction & Retaining Wall	On-Going	\$2,990,400
Local Transportation Capital Improvement Program (LOTICIP)	Beacon Valley Road Reconstruction (east portion)	On-Going	\$1,215,200
Assistance to Firefighters Grant (AFG) - FEMA	SCBA Air Compressor System replacement	On-Going	\$59,129
Katharine Matthies	Park Benches	On-Going	\$8,600
Katharine Matthies	Town Hall/Library Patio	2022	\$5,700
Western CT Agency on the Aging	Support for Mini Bus Expenses/Qualified Riders	On-Going	\$5,300
2020 Small Town Economic Assistance (STEAP)	Cook Lane Drainage	On-going	\$128,205
2020 Katharine Matthies - BOA/US Trust	Pent Road Park Benches and Picnic Tables	2021	\$7,100
2020 Interoperable Communications	Radio Tower for EOC	2021	\$11,000
2020 Volunteer Fire Assistance (VFA) - CT DEEP	Wildland Fire Pumps, strainers, hose, and training	2020	\$2,500
2019 Emergency Management Performance Grant (EMPG)	Support for Emergency Management Director/Program	2021	\$5,000
2018 Emergency Management Performance Grant (EMPG)	Support for Emergency Management Director/Program	2020	\$5,000
Historic Preservation Grant - State	Town Clerk Support	2020	\$5,500
2017 Emergency Management Performance Grant (EMPG)	Support for Emergency Management Director/Program	2020	\$5,000
Bulletproof Vest Partnership (BVP) - DOJ	5 Vests for Police Officers	2019-2020	\$3,400
Local Capital Improvement Program (LoCIP)	1 Roof for West Road WWT Pump Station	2020	\$3,100
Local Capital Improvement Program (LoCIP)	Athletic Courts Rebuild - Pent Road RecPlex	2020	\$80,000 (2020)+\$142,039 (2021)
2019 Katharine Matthies - BOA/US Trust	1 Lucas Device for Fire Department	2020	\$10,000
2019 Katharine Matthies - BOA/US Trust	Computer Center for Senior Center	2020	\$6,000

6.21.22 FINAL APPROVED

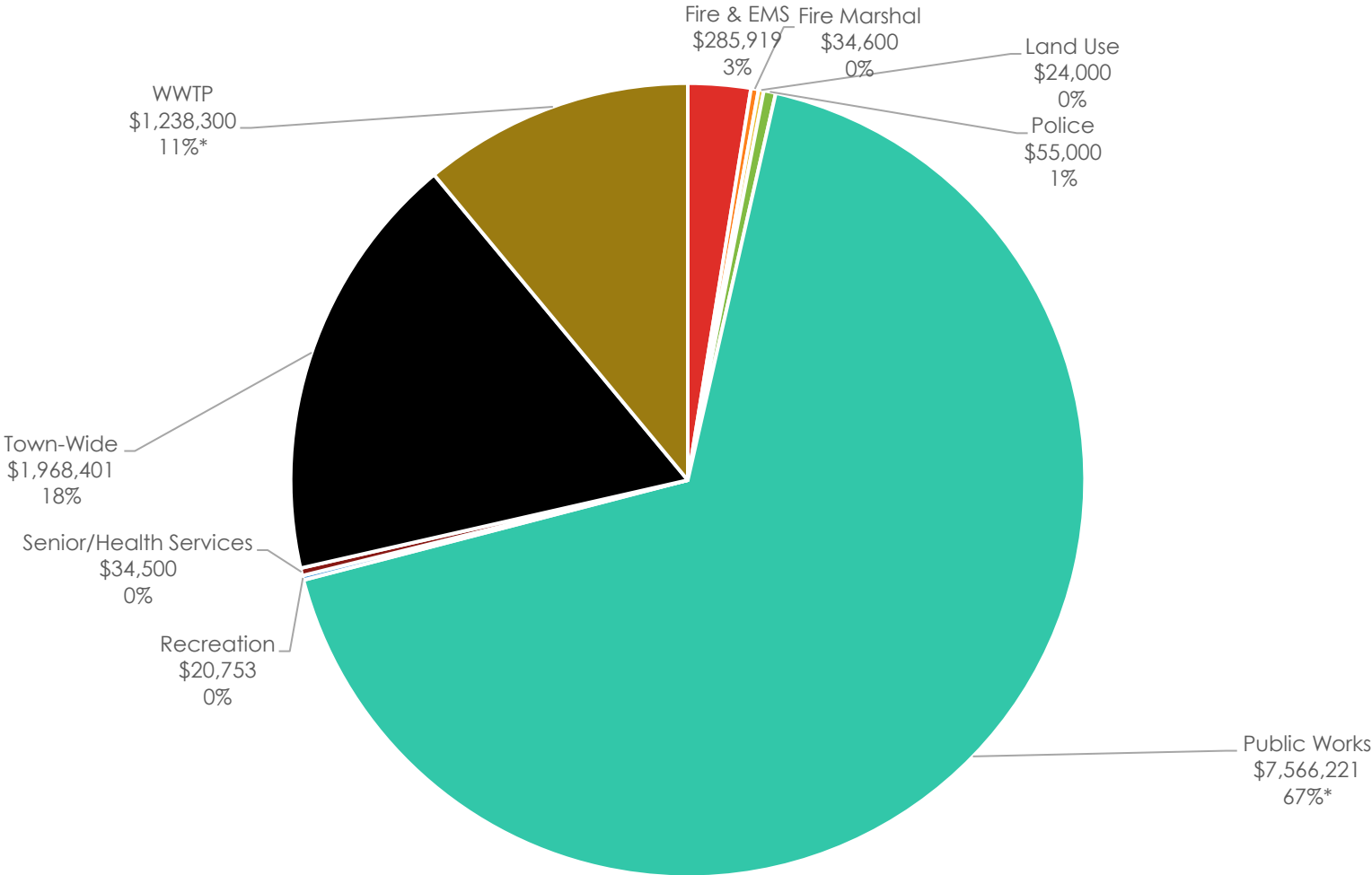
2019 Katharine Matthies - BOA/US Trust	Historical/Trail Signage for Matthies Park	2020	\$12,000
2019 Volunteer Fire Assistance (VFA) - CT DEEP	Wildland Fire Hoseline and Attachments	2020	\$2,500
2016 Emergency Management Performance Grant (EMPG)	Support for Emergency Management Director/Program	2019	\$3,026
2016 Small Town Economic Assistance (STEAP)	Beacon Valley Road Rehabilitation	On-going	\$500,000
2015 Local Bridge Program	Beacon Valley Road Bridge Rehabilitation	On-going	\$159,613
Western CT Agency on the Aging	Support for Minibus Expenses/Qualified Riders	2020	\$5,300
Connecticut Community Foundation	Senior Programming and Trips	2020	\$4,840
DERA	2019 Freightliner Plow Truck	2020	\$40,905

CAPITAL IMPROVEMENT PROJECTS

Major (New) Projects being presented by the First Selectman in FY23 are as follows:

- **Clerk:**
 - Codification (additional funds added onto prior year project – from Town Clerk Fund)
- **Finance**
 - Conclusion of accounting software prior year project (already appropriated – included for transparency)
- **Fire & EMS:**
 - Cutter/Spreader/Rams replacement & Vehicle Stabilization Kits (additional funds added onto prior year project not pursued; pending grant)
 - Station 2 prior year project (already appropriated – included for transparency)
 - Rescue Rope Replacement
 - Pumper and tanker finance payment (Year 1 of 5)
 - Ambulance Replacement – contribution to Vehicle Replacement Fund
- **Fire Marshal:**
 - Fire extinguisher simulation training program (additional funds added onto prior year project not pursued; pending grant)
- **Land Use**
 - Plan of Conservation and Development (POCD)
- **Police:**
 - Patrol Car Replacement (Private Duty Fund)
- **Public Works/Parks:**
 - Freightliner plow truck financing payment (Year 4 of 5)
 - Plow Truck contribution to Vehicle Replacement Fund
 - Repaint Volvo Loader
 - Street master plan continuation (bonded) – see detail for various roads (already appropriated – included for transparency)
- **Recreation**
 - Expansion of Pent Road Playscape
- **Senior/Health Services**
 - Replacement of senior center windows and flooring (grant)
 - Replacement of senior center concrete entrance ramp
- **Town Hall/Town-Wide**
 - Switch replacement – EOC/Snr Ctr Generator
 - Main Street Improvements (grant w/ town match)
 - SWM/Sewer Projects – Year 2 ARPA Budget
 - O&G Data Center Development (bonded eligible)
 - AEDs replacement
- **WWTP**
 - Digester (additional funds added onto prior year project still in-progress; Sewer Fund & ARPA)
 - Electrical Upgrades & Generator continuation (bonded)

TOBF FY23 Approved Capital Projects Total Spending (All Funds) = \$11,227,694



*Disclaimer: the above represents proposed annual spending, not appropriations. Includes prior-year outstanding appropriations.

Town of Beacon Falls FY23 Approved Capital Projects By Fund (\$11,227,694 total)

Project	From Private Duty Fund	From Bonded Projects Fund*	From Sewer Fund	From General Fund Balance	Vehicle Replacement Fund	Potential Grants (Includes LoCIP)
Fire & EMS: Cutter/Spreader/Rams + Vehicle Stabilization Kits						\$64,464
Fire & EMS: Rescue Rope Replacement				\$8,455		
Fire & EMS: Pumper + Tanker Financing Pmt. (1 of 5)				\$163,000		
Fire & EMS: Replacement of 2012 Ambulance				\$50,000	\$50,000	
Fire Marshal: Fire Extinguisher Simulation Prog.				\$388		\$34,212
LAND USE: Plan of Conservation & Development (POCD)				\$24,000		
POLICE: Patrol Care Replacement	\$55,000					
PW: Plow Truck Financing Payment (4 of 5)				\$36,511		
PW: 2001 Plow Truck Replacement Plan				\$50,000	\$50,000	\$180,000
PW: Repaint Volvo Loader				\$11,000		
PW: Beacon Valley Road Bridge		\$207,810				\$197,040
PW: Beacon Valley Road (East Side) [West Side is separate and underway]		\$51,310				\$1,215,200
PW: Burton Road & Wall		\$126,950				\$2,990,400
PW: Street Master Plan: Preventative/Rehabilitation/Reconstruction		\$2,500,000				
RECREATION: Expansion of Playscape				\$10,000		\$10,753
SENIOR/HEALTH SERVICES: Replacement of Windows & Flooring						\$10,000
SENIOR/HEALTH SERVICES: Replacement of Concrete Ramp						\$24,500
TOWN HALL/TOWNWIDE: Main St. Improvements		\$224,111				\$600,000
TOWN HALL/TOWNWIDE: Switch Replacement – EOC/Snr Center Generator				\$11,342		
TOWN HALL/TOWNWIDE: SWM/Sewer Projects						\$920,702
TOWN HALL/TOWNWIDE: O&G Data Center Development (engineering+legal)		\$100,000		\$100,000		
TOWN HALL/TOWNWIDE: AEDs Replacement				\$12,246		
WWTP: Digester			\$200,000			\$38,300
WWTP: Electrical & Generator		\$1,000,000				
TOTALS:	\$55,000	\$4,210,181	\$200,000	\$376,942	\$100,000	\$6,285,572

*Disclaimer: Bond was already appropriated (voted on); project budgets above being included above for transparency purposes only. Grants include both awarded and applied to – projects may be affected if an application is unsuccessful.

In addition to an annual capital budget, the Town of Beacon Falls maintains a 5-year Capital Improvement Plan (CIP). A summarized version is provided below:

Capital Improvement Plan

Purpose	Fiscal 2021-22	Fiscal 2022-23	Fiscal 2023-24	Fiscal 2024-25	Fiscal 2025-26	Fiscal 2026-27	Total
Assessor/Tax	\$ 100,000	\$ -	\$ -	\$ -	\$ 75,000	\$ 20,000	\$ 195,000
Clerk	5,000	-	-	-	-	-	5,000
Finance	17,735	-	-	-	-	-	17,735
Fire & EMS, Fire Marshal	774,822	417,000	910,000	95,000	199,000	271,100	2,666,922
Library	-	5,000	-	-	-	5,000	10,000
Police	43,695	57,400	15,000	22,140	20,000	144,966	303,201
Parks & Recreation	18,885	100,000	100,000	100,000	100,000	164,494	583,379
Public Works	133,551	241,000	140,000	775,000	196,000	294,746	1,780,297
Senior/Health Services	-	-	-	70,000	-	-	70,000
Townwide Roadwork	3,510,606	2,039,658	1,000,000	1,000,000	1,000,000	828,463	9,378,727
Townwide Buildings & Infrastructure ..	119,498	25,000	25,000	25,000	25,000	25,000	244,498
Waste Water Treatment	100,467	439,658	368,281	64,000	50,000	40,000	1,062,406
Waste Water Treatment Upgrades	500,000	800,000	3,000,000	3,000,000	3,000,000	3,000,000	13,300,000
Total	\$ 5,324,259	\$ 4,124,716	\$ 5,558,281	\$ 5,151,140	\$ 4,665,000	\$ 4,793,769	\$ 29,617,165

Funding	Fiscal 2021-22	Fiscal 2022-23	Fiscal 2023-24	Fiscal 2024-25	Fiscal 2025-26	Fiscal 2026-27	Total
Tax Revenue	\$ 897,204	\$ 700,000	\$ 700,000	\$ 464,500	\$ 350,000	\$ 350,000	\$ 3,461,704
Sewer Waste Water Treatment Fund	300,000	200,000	200,000	100,000	75,000	75,000	950,000
Police Private Duty Fund	43,695	25,000	25,000	25,000	25,000	25,000	168,695
Equipment Replacement Fund	-	211,300	215,000	215,000	215,000	215,000	1,071,300
Grants	589,552	358,000	3,050,000	3,346,640	3,000,000	3,128,769	13,472,961
ARPA	593,808	880,416	368,281	-	-	-	1,842,505
Bonding	2,900,000	1,750,000	1,000,000	1,000,000	1,000,000	1,000,000	8,650,000
Total Funding Sources	\$ 5,324,259	\$ 4,124,716	\$ 5,558,281	\$ 5,151,140	\$ 4,665,000	\$ 4,793,769	\$ 29,617,165

DEBT SERVICE SCHEDULE

In order to fund the majority of large road and infrastructure projects notated throughout the budget, the Town of Beacon Falls must issue debt. Below is the most current version of the Town's debt service schedule, which incorporates a 2014, 2016 and 2021 bond. The Town has thankfully contributed additional funds to its debt service fund to attempt to support the higher years, so that it won't drastically affect the budget and/or the mill rate. The next bond is anticipated for FY24.

Town of Beacon Falls Debt Management Plan

EXISTING													
Fiscal Year	Bond Issue 7/28/16				Bond Reissue 12/14/2020 (2014 Bond)			\$4M BAN	Bond Issue 12/14/2021 (\$6M New Issue)			FISCAL YEAR TOTAL	
	Principal	Interest	Interest	TOTAL	Principal	Interest	TOTAL		Principal	Interest	Total		
2021	\$ 310,000	\$ 40,068	\$ 35,532	\$ 385,600	\$ 370,000	\$ 38,362	\$ 408,363				\$ -	\$ 793,963	
2022	\$ 300,000	\$ 35,475	\$ 30,975	\$ 366,450	\$ 325,000	\$ 134,950	\$ 459,950	\$ 39,889		\$ 84,892	\$ 84,892	\$ 951,181	
2023	\$ 260,000	\$ 30,975	\$ 27,075	\$ 318,050	\$ 330,000	\$ 118,700	\$ 448,700		\$ 300,000	\$ 175,500	\$ 475,500	\$ 1,242,250	
2024	\$ 260,000	\$ 27,075	\$ 23,175	\$ 310,250	\$ 320,000	\$ 102,200	\$ 422,200		\$ 300,000	\$ 160,500	\$ 460,500	\$ 1,192,950	
2025	\$ 260,000	\$ 23,175	\$ 20,575	\$ 303,750	\$ 325,000	\$ 86,200	\$ 411,200		\$ 300,000	\$ 145,500	\$ 445,500	\$ 1,160,450	
2026	\$ 260,000	\$ 20,575	\$ 17,975	\$ 298,550	\$ 330,000	\$ 69,950	\$ 399,950		\$ 300,000	\$ 130,500	\$ 430,500	\$ 1,129,000	
2027	\$ 260,000	\$ 17,975	\$ 15,375	\$ 293,350	\$ 330,000	\$ 53,450	\$ 383,450		\$ 300,000	\$ 115,500	\$ 415,500	\$ 1,092,300	
2028	\$ 250,000	\$ 15,375	\$ 12,875	\$ 278,250	\$ 330,000	\$ 36,950	\$ 366,950		\$ 300,000	\$ 100,500	\$ 400,500	\$ 1,045,700	
2029	\$ 250,000	\$ 12,875	\$ 10,375	\$ 273,250	\$ 325,000	\$ 20,450	\$ 345,450		\$ 300,000	\$ 85,500	\$ 385,500	\$ 1,004,200	
2030	\$ 250,000	\$ 10,375	\$ 7,875	\$ 268,250	\$ 55,000	\$ 4,200	\$ 59,200		\$ 300,000	\$ 75,000	\$ 375,000	\$ 702,450	
2031	\$ 250,000	\$ 7,875	\$ 5,375	\$ 263,250	\$ 55,000	\$ 3,100	\$ 58,100		\$ 300,000	\$ 69,000	\$ 369,000	\$ 690,350	
2032	\$ 250,000	\$ 5,375	\$ 2,875	\$ 258,250	\$ 50,000	\$ 2,000	\$ 52,000		\$ 300,000	\$ 63,000	\$ 363,000	\$ 673,250	
2033	\$ 50,000	\$ 2,875	\$ 2,344	\$ 55,219	\$ 50,000	\$ 1,000	\$ 51,000		\$ 300,000	\$ 57,000	\$ 357,000	\$ 463,219	
2034	\$ 50,000	\$ 2,344	\$ 1,781	\$ 54,125					\$ 300,000	\$ 51,000	\$ 351,000	\$ 405,125	
2035	\$ 50,000	\$ 1,781	\$ 1,188	\$ 52,969					\$ 300,000	\$ 45,000	\$ 345,000	\$ 397,969	
2036	\$ 50,000	\$ 1,188	\$ 594	\$ 51,781					\$ 300,000	\$ 39,000	\$ 339,000	\$ 390,781	
2037	\$ 50,000	\$ 594		\$ 50,594					\$ 300,000	\$ 33,000	\$ 333,000	\$ 383,594	
2038									\$ 300,000	\$ 27,000	\$ 327,000	\$ 327,000	
2039									\$ 300,000	\$ 21,000	\$ 321,000	\$ 321,000	
2040									\$ 300,000	\$ 15,000	\$ 315,000	\$ 315,000	
2041									\$ 300,000	\$ 9,000	\$ 309,000	\$ 309,000	
2042									\$ 300,000	\$ 3,000	\$ 303,000	\$ 303,000	
Totals	\$ 3,410,000	\$ 255,974	\$ 215,963	\$ 3,881,938	\$ 3,195,000	\$ 671,512	\$ 3,866,513	\$ 39,889	\$ 6,000,000	\$ 1,505,392	\$ 7,505,392	\$ 15,293,731	

*The Town will see higher costs in FY23-FY29. Please see Page 32 for a proposed usage of excess debt service funds to stabilize fluctuations.