

**THE FOLLOWING BUDGET WAS APPROVED BY THE BOARD OF FINANCE
AT JUNE 28, 2023 MEETING AND WAS RECOMMENDED TO A TOWN MEETING
TO BE HELD ON JULY 11, 2023**

**BOARD OF FINANCE
FISCAL 2023/2024 RECOMMENDED BUDGET**

OPERATIONS		<u># of Mills</u>
Municipal Operations	\$ 12,503,997	7.30
Education Operations	40,160,403	23.44
Medical Insurance Fund	7,250,000	4.23
OPERATING EXPENDITURES	<u>\$ 59,914,400</u>	<u>34.98</u>
Non-tax Revenues	\$ 8,014,660	4.68
Adjustments to Property Taxes	(939,500)	-0.55
To be raised by PROPERTY TAXES	<u>\$ 52,839,240</u>	<u>30.85</u>
DEBT SERVICE		
To be raised by PROPERTY TAXES	<u>\$ 6,365,593</u>	<u>3.72</u>
CAPITAL & NONRECURRING		
Municipal Capital Spending	797,070	
Education Capital Spending	155,675	
CAPITAL EXPENDITURES	<u>\$ 952,745</u>	
To be raised by PROPERTY TAXES	<u>\$ 180,675</u>	<u>0.11</u>
TOTAL PROPERTY TAXES	<u>\$ 59,385,508</u>	<u>34.67 *</u>

TAXABLE GRAND LIST	1,713,056,108
DOLLARS PER MILL	1,713,056
MILL RATE CHANGE	2.20
% MILL RATE CHANGE	6.78% *

**FISCAL 2023/2024 RECOMMENDED BUDGET
SUMMARY OF EXPENDITURES**

<u>MUNICIPAL EXPENDITURES</u>	
Operating Expenditures	\$ 12,503,997
Contribution to Medical Insurance Fund	1,012,365
Contribution to Debt Service	134,138
Contribution to Capital & Nonrecurring Fund	25,000
GENERAL FUND	<u>\$ 13,675,500</u>
CAPITAL & NONRECURRING FUND	<u>\$ 797,070</u>
OTHER GOVERNMENTAL FUNDS	<u>\$ 2,691,605</u>

SHALL the town government expenditures totalling \$13,675,500 from the General Fund and \$797,070 from the capital and nonrecurring funds and \$2,691,605 from other governmental funds for the fiscal year commencing July 1, 2023 and ending June 30, 2024 be approved?

<u>EDUCATION EXPENDITURES</u>	
Operating Expenditures	\$ 40,160,403
Contribution to Medical Insurance Fund	6,237,635
Contribution to Debt Service	6,231,455
Contribution to Capital & Nonrecurring Fund	155,675
GENERAL FUND	<u>\$ 52,785,168</u>
CAPITAL & NONRECURRING FUND	<u>\$ 155,675</u>

SHALL the education expenditures totalling \$52,785,168 from the General Fund and \$155,675 from the capital and nonrecurring fund for the fiscal year commencing July 1, 2023 and ending June 30, 2024 be approved?

* Before MV Cap

**BOARD OF FINANCE RECOMMENDED BUDGET
MUNICIPAL OPERATIONS**

	2022/2023 BUDGET	2023/2024 SELECTMEN REQUESTED BUDGET	2023/2024 BOF RECOMMENDED BUDGET
Board of Selectmen			
Elected Salaries	114,962	114,962	114,962
Salaries	65,255	74,376	74,376
Exam Land Records	1,500	1,500	1,500
Cable Broadcasting Expenses	16,000	-	-
Grants Administrator	3,500	3,500	-
Materials & Supplies	4,500	4,500	4,500
total \$	205,717	\$ 198,838	\$ 195,338
Town Clerk			
Town Clerk	77,214	77,314	77,314
Salaries	82,905	103,930	86,930
Indexing & Microfilming	21,000	19,000	19,000
Vital Statistics	200	200	200
Ordinance Update	1,800	1,800	1,800
Materials & Supplies	5,000	5,500	5,500
total \$	188,119	\$ 207,744	\$ 190,744
Probate - Facility Fees			
total \$	9,647	\$ 10,738	\$ 10,738
Registrars of Voters			
Registrars of Voters	33,008	33,008	33,008
Salaries	28,000	33,952	33,952
Materials & Supplies	16,113	17,850	17,850
total \$	77,121	\$ 84,810	\$ 84,810
Finance			
Salaries	306,329	306,327	286,327
Materials & Supplies	6,500	6,000	6,000
total \$	312,829	\$ 312,327	\$ 292,327
Board of Finance			
Salaries	2,690	2,690	2,690
Town Audit	63,663	69,229	69,229
Materials & Supplies	3,000	3,000	3,000
Contingency	15,000	15,000	15,000
total \$	84,353	\$ 89,919	\$ 89,919
Treasurer - Salary			
total \$	8,333	\$ 8,333	\$ 8,333
Assessor			
Salaries	164,737	164,725	164,725
Audits - Personal Property	10,000	8,000	8,000
Materials & Supplies	9,685	8,185	8,185
total \$	184,422	\$ 180,910	\$ 180,910
Tax Collector			
Elected Salaries	88,213	88,213	83,213
Salaries	114,274	114,060	114,060
Delinquent Tax Collection Fees	5,000	5,800	5,800
Materials & Supplies	5,240	6,000	6,000
total \$	212,727	\$ 214,073	\$ 209,073
Board of Assessment Appeal			
Elected Salaries	700	750	750
Salaries	686	686	686
Materials & Supplies	100	100	100
total \$	1,486	\$ 1,536	\$ 1,536

**BOARD OF FINANCE RECOMMENDED BUDGET
MUNICIPAL OPERATIONS**

	2022/2023 BUDGET	2023/2024 SELECTMEN REQUESTED BUDGET	2023/2024 BOF RECOMMENDED BUDGET
Unclassified Payroll & Benefits			
Overtime Contingency	3,000	3,000	3,000
Salary Adjustments	18,913	123,273	123,273
Social Security	378,783	401,158	401,158
Pension	735,876	795,243	790,243
Unemployment	15,000	15,000	15,000
Workers Compensation	142,000	145,000	140,000
Employee Physicals	3,000	3,000	3,000
Mileage Reimbursement	1,000	1,000	1,000
total \$	1,297,572	\$ 1,486,674	\$ 1,476,674
Professional Services			
LandUse Legal Counsel	5,000	5,000	5,000
Tax/Assessment Legal Counsel	7,500	7,500	7,500
Labor Legal Counsel	35,000	35,000	35,000
General/Other Legal Counsel	35,000	35,000	35,000
Health Code Enforcement	7,000	7,000	7,000
Planning Legal	5,000	5,000	5,000
Zoning Legal	15,000	15,000	15,000
ZBA Legal	15,000	12,000	12,000
Inland Wetlands Legal	5,000	5,000	5,000
Consulting	3,000	6,000	6,000
total \$	132,500	\$ 132,500	\$ 132,500
Intergovernmental Agencies			
Ct. Conf of Small Towns	1,175	1,175	1,175
WESTCOG	9,053	9,485	9,485
Candlewood Lake Authority	129,730	130,619	130,619
CCM	8,929	8,929	8,929
Public Transportation	104,670	107,810	107,810
Household Hazard Waste	15,000	15,000	15,000
total \$	268,557	\$ 273,018	\$ 273,018
General Insurance			
Property & Casualty			
total \$	190,000	\$ 199,500	\$ 190,000
Business Machines			
Postage Machine Lease	1,200	1,200	1,200
Telephone Maintenance	3,215	1,350	1,350
LAN Maintenance	74,875	77,708	77,708
Copier Maintenance	5,100	5,496	5,496
Systems Administration	87,253	91,700	91,700
Assessor Equipment	22,057	24,935	24,935
Tax Collector Equipment	13,091	13,590	13,590
Finance Equipment	16,000	16,000	16,000
Comm Center Equipment	50,000	51,121	51,121
Police Equipment	9,500	17,560	17,560
Technology	25,068	30,900	30,900
Fire Marshal Equipment	1,300	1,200	1,200
Fire Equipment	10,369	8,228	8,228
Land Use Equipment	12,234	11,511	11,511
Materials & Supplies	6,585	6,586	6,586
Postage	27,000	27,000	22,000
total \$	364,847	\$ 386,085	\$ 381,085
Housing Opportunities Committee			
Salaries	-	2,408	2,408
Materials & Supplies	-	750	750
total \$	-	\$ 3,158	\$ 3,158
Human Resources			
Business Services			
total \$	33,000	\$ 33,600	\$ 33,600
Planning Commission			
Salaries	3,148	5,000	5,000
Materials & Supplies	3,100	1,000	1,000
total \$	6,248	\$ 6,000	\$ 6,000

**BOARD OF FINANCE RECOMMENDED BUDGET
MUNICIPAL OPERATIONS**

	2022/2023 BUDGET	2023/2024 SELECTMEN REQUESTED BUDGET	2023/2024 BOF RECOMMENDED BUDGET
Zoning Commission			
Salaries	78,198	68,223	68,223
Materials & Supplies	7,315	4,315	4,315
total \$	85,513	\$ 72,538	\$ 72,538
Zoning Board of Appeals			
Salaries	7,532	7,532	7,532
Materials & Supplies	4,500	4,500	4,500
total \$	12,032	\$ 12,032	\$ 12,032
Economic Development			
Salaries	1,568	1,568	1,568
Materials & Supplies	5,000	5,000	5,000
total \$	6,568	\$ 6,568	\$ 6,568
Utilities			
Fire Companies	53,760	62,713	62,713
Town Properties	244,418	274,475	259,475
Street Lights	15,394	15,400	15,400
Gasoline and Diesel	112,487	114,765	89,765
total \$	426,059	\$ 467,353	\$ 427,353
Permanent Building Committee			
Salaries	3,874	3,874	3,874
Materials & Supplies	150	100	100
total \$	4,024	\$ 3,974	\$ 3,974
General Land Use			
Salaries	16,167	8,167	-
Materials & Supplies	500	500	500
total \$	16,667	\$ 8,667	\$ 500
Historical Properties Commission			
Materials & Supplies			
total \$	250	\$ 100	\$ 100
Commission of the Youth			
Materials & Supplies			
total \$	1,000	\$ 500	\$ 500
Police			
Regular Salaries	659,884	745,665	745,665
Overtime	87,978	125,000	125,000
Private Duty	21,328	30,000	30,000
Project DARE	1,067	1,067	1,067
Training Overtime	5,332	5,000	5,000
SRO Overtime	142,886	80,000	80,000
Uniforms	16,000	19,000	19,000
Resident State Troopers	1,590,000	1,490,000	1,468,000
Education & Training	10,000	11,000	11,000
Equipment Maintenance	12,000	15,000	15,000
Materials & Supplies	10,000	16,000	16,000
Vehicle Maintenance	18,600	20,000	20,000
total \$	2,575,075	\$ 2,557,732	\$ 2,535,732
Communications Center			
Salaries	300,590	368,266	368,266
Overtime	25,031	40,000	20,000
Training-EMD	1,255	2,985	2,985
NW-PSCC	5,800	5,800	5,800
Materials & Supplies	2,500	2,500	2,500
Emergency Notification	5,150	5,150	5,150
total \$	340,326	\$ 424,701	\$ 404,701

**BOARD OF FINANCE RECOMMENDED BUDGET
MUNICIPAL OPERATIONS**

	2022/2023 BUDGET	2023/2024 SELECTMEN REQUESTED BUDGET	2023/2024 BOF RECOMMENDED BUDGET
Fire Companies			
Professional Services	10,000	10,000	10,000
Physicals	8,500	8,500	8,500
Education & Training	20,000	20,000	20,000
Building Supplies & Repairs	7,080	6,500	6,500
Fire Cos. Maint & Repairs	95,000	105,000	105,000
Dept. Materials & Supplies	53,000	50,490	50,490
Fire Cos. Supplies & Equip.	17,075	24,360	24,360
Portable Equipment	2,000	-	-
Technology	12,500	12,500	12,500
Hydrants	3,000	4,000	4,000
total \$	228,155	\$ 241,350	\$ 241,350
Ambulance / Paramedic			
Contracted Services			
total \$	768,968	\$ 1,055,960	\$ 1,055,960
Fire Marshal			
Salaries	73,869	73,869	73,869
Materials & Supplies	5,750	5,750	5,750
total \$	79,619	\$ 79,619	\$ 79,619
Building Inspector			
Salaries	153,142	153,038	153,038
Materials & Supplies	3,500	3,500	3,500
total \$	156,642	\$ 156,538	\$ 156,538
Office of Emergency Management			
Salaries	65,361	65,361	65,361
Materials & Supplies	9,200	9,450	9,450
total \$	74,561	\$ 74,811	\$ 74,811
Animal Control			
Salaries	49,055	49,055	49,055
Materials & Supplies	2,175	2,225	2,225
total \$	51,230	\$ 51,280	\$ 51,280
Public Works			
Salaries	886,793	883,959	883,959
Town Engineer	112,700	112,700	112,700
Seasonal Personnel	29,900	29,900	29,900
Overtime	82,939	82,939	82,939
Uniforms	13,000	13,000	13,000
Disposal Fees	8,500	8,500	8,500
Contracted Services	345,229	407,400	387,400
Storm Water Management	55,000	55,000	55,000
Equipment Lease	10,000	10,000	10,000
Road Repair	150,000	300,000	150,000
Town Aid/LOCIP	354,091	347,072	347,072
Bldgs & Grnds Mat & Supplies	80,000	80,000	80,000
Highways & Streets Mat & Sup	30,000	30,000	30,000
Snow Materials & Supplies	100,000	100,000	100,000
Safety Committee	300	300	300
Truck/Equipment Maint	120,000	120,000	120,000
total \$	2,378,452	\$ 2,580,770	\$ 2,410,770
Health			
Salaries	286,800	292,584	292,584
Water Tests	7,500	7,000	7,000
Materials & Supplies	4,000	4,000	4,000
total \$	298,300	\$ 303,584	\$ 303,584
Inland/Wetlands			
Salaries	2,905	2,905	2,905
Fees & Services	2,000	2,000	2,000
Materials & Supplies	1,000	1,000	1,000
total \$	5,905	\$ 5,905	\$ 5,905

**BOARD OF FINANCE RECOMMENDED BUDGET
MUNICIPAL OPERATIONS**

	2022/2023 BUDGET	2023/2024 SELECTMEN REQUESTED BUDGET	2023/2024 BOF RECOMMENDED BUDGET
WPCA			
Salaries	628	627	627
Materials & Supplies	900	900	900
total \$	1,528	\$ 1,527	\$ 1,527
Social Services			
Salaries	83,086	83,086	83,086
Women's Center/The Center	2,200	2,420	2,420
Regional Hospice	3,000	3,000	3,000
Ability Beyond Disability	1,800	2,500	2,500
Regional Homeless Program	3,100	5,000	5,000
Danbury Youth	640	640	640
Family & Childrens Aid	650	650	650
WeCAHR	800	800	800
Regional Mental Health Board	2,775	2,775	2,775
TBICO	1,250	1,250	1,250
New Fairfield Prevention Council	2,500	2,500	2,500
Materials & Supplies	900	1,200	1,200
total \$	102,701	\$ 105,821	\$ 105,821
Senior Services			
Salaries	141,739	147,830	144,830
Materials & Supplies	6,750	7,250	5,250
Nutrition Program	3,158	2,469	2,469
Programs	41,000	43,000	43,000
total \$	192,647	\$ 200,549	\$ 195,549
Ball Pond Advisory Comm			
Salaries	886	900	900
Weed Control	8,207	9,600	9,600
Materials & Supplies	-	350	350
total \$	9,093	\$ 10,850	\$ 10,850
Commission on Aging			
Salaries	3,136	3,136	3,136
Materials & Supplies	1,300	1,300	1,300
total \$	4,436	\$ 4,436	\$ 4,436
Recreation			
Salaries	65,025	65,025	65,025
Stipend	12,500	12,500	12,500
total \$	77,525	\$ 77,525	\$ 77,525
Library			
Salaries	437,148	443,111	441,111
Educational	1,800	1,000	1,000
Automation	18,700	18,700	16,500
Maintenance	1,800	1,800	1,800
Technical Supplies	1,800	1,800	1,800
Books & Materials	40,000	42,000	36,000
Programs	6,000	6,500	6,500
total	507,248	514,911	504,711
Total Municipal Budget	\$ 11,982,002	\$ 12,849,364	\$ 12,503,997
Payroll	\$ 4,951,414	\$ 5,243,894	\$ 5,168,727
Non-Payroll	\$ 7,030,588	\$ 7,605,470	\$ 7,335,270
Change in Total Municipal Budget		\$ 867,362 7.24%	\$ (345,367) -2.69%
Change in Municipal Payroll		\$ 292,480 5.91%	\$ (75,167) -1.43%
Change in Municipal Non-Payroll		\$ 574,882 8.18%	\$ (270,200) -3.55%

**BOARD OF FINANCE RECOMMENDED BUDGET
FISCAL YEAR 2023-2024**

EDUCATION OPERATING	2021 / 2022 VOTER APPROVED BUDGET	2022 / 2023 VOTER APPROVED BUDGET	2023 / 2024 BOE REQUESTED BUDGET	2023 / 2024 BOF RECOMMENDED BUDGET
Administrators:				
Superintendent	\$ 210,000	\$ 253,000	\$ 240,100	\$ 240,100
Assistant Superintendent & Director of Curriculum	343,561	351,755	357,298	357,298
Director of Technology	146,657	150,862	119,002	119,002
Director of PPS & Supervisors of PPS	359,404	336,465	345,945	345,945
Principals - Consolidated	316,820	323,949	328,451	328,451
Principals - MHHS	314,780	323,959	328,451	328,451
Principals - MS	330,735	338,177	346,630	346,630
Principals - HS	470,041	512,685	525,503	525,503
Athletic Director / K-12 PE & Health Coordinator	114,234	147,049	150,725	150,725
Director of Business and Operations	183,173	187,714	160,000	160,000
Director of Building & Grounds	137,200	145,000	145,000	145,000
Total - Administrators	\$ 2,926,605	\$ 3,070,615	\$ 3,047,105	\$ 3,047,105
Teachers:				
Consolidated	\$ 2,572,931	\$ 2,494,466	\$ 2,698,208	\$ 2,698,208
MHHS	2,731,450	2,654,711	2,949,371	2,949,371
MS	3,267,124	3,209,223	3,301,243	3,301,243
HS	4,724,242	4,681,399	4,806,538	4,806,538
Total - Teachers	\$ 13,295,747	\$ 13,039,799	\$ 13,755,360	\$ 13,755,360
School Counselors:				
MS	\$ 314,922	\$ 322,494	\$ 322,494	\$ 322,494
HS	376,873	383,085	413,915	413,915
Total - School Counselors	\$ 691,795	\$ 705,579	\$ 736,409	\$ 736,409
Media Library:				
Consolidated	\$ 81,410	\$ 85,649	\$ 89,157	\$ 89,157
MHHS	53,600	103,498	102,381	102,381
MS	-	-	-	-
HS	102,374	103,498	106,544	106,544
Total - Media Library	\$ 237,384	\$ 292,645	\$ 298,082	\$ 298,082
Secretaries:				
School Counseling	\$ 55,352	\$ 58,275	\$ 53,890	\$ 53,890
Board of Education	2,608	2,681	2,761	2,761
Central & HR	153,137	157,332	162,045	162,045
Consolidated	106,445	112,083	114,254	114,254
MHHS	108,054	113,775	114,004	114,004
MS	99,199	105,883	108,785	108,785
HS	208,460	214,727	220,560	220,560
Athletic	-	5,000	5,250	5,250
Subs, Temps & Overtime	4,000	5,000	5,000	5,000
Technology	121,644	128,034	131,500	131,500
Curriculum	57,628	60,676	62,305	62,305
Finance & Operations	57,378	63,642	65,375	65,375
Special Ed / PPS	155,843	170,949	177,688	177,688
Building & Grounds	57,878	60,926	62,555	62,555
Total - Secretaries	\$ 1,187,626	\$ 1,258,983	\$ 1,285,972	\$ 1,285,972
Cafeteria Aide for Consol./ MHHS / MS / HS				
Total - Consolidated / MHHS/ MS/ HS	\$ 91,710	\$ 95,580	\$ 105,866	\$ 105,866

**BOARD OF FINANCE RECOMMENDED BUDGET
FISCAL YEAR 2023-2024**

	2021 / 2022 VOTER APPROVED BUDGET	2022 / 2023 VOTER APPROVED BUDGET	2023 / 2024 BOE REQUESTED BUDGET	2023 / 2024 BOF RECOMMENDED BUDGET
EDUCATION OPERATING				
Substitute Teachers:				
Permanent Building	\$ 228,060	\$ 171,045	\$ 238,920	\$ 238,920
Districtwide	114,652	100,000	100,000	100,000
Total - Substitute Teachers	\$ 342,712	\$ 271,045	\$ 338,920	\$ 338,920
Athletics, Cultural Activities, Crossing Guards:				
Cable TV Stipend	\$ 14,500	\$ 14,750	\$ 7,250	\$ 7,250
Supervisor / Instructional Stipend	168,673	173,733	173,733	173,733
Coaches - Athletics MHHS	5,040	5,191	5,191	5,191
Coaches - Athletics MS	5,040	5,191	5,191	5,191
Coaches - Athletics HS	227,242	234,059	234,059	234,059
Lifeguard	1,232	1,232	1,232	1,232
Athletic Trainer	45,366	46,614	63,750	63,750
Cultural Activities - Districtwide	11,730	12,082	12,082	12,082
Cultural Activities - Consolidated	528	544	544	544
Cultural Activities - MHHS	13,661	14,071	14,071	14,071
Cultural Activities - MS	24,854	25,600	25,600	25,600
Cultural Activities - HS	87,265	89,883	89,883	89,883
Participation Fees Credit - Activities	(15,000)	(15,000)	(15,000)	(15,000)
Athletic Event Staff	12,500	15,000	15,000	15,000
Crossing Guards / Security Guard	9,785	19,000	9,613	9,613
Total - Athletics, Activities, & Crossing Guards	\$ 612,416	\$ 641,950	\$ 642,199	\$ 642,199
Payroll Adjustment:				
Reg Ed / Special Ed Payroll Adjust	\$ (114,438)	\$ (280,042)	\$ (265,891)	\$ (265,891)
Total - Payroll Adjustment	\$ (114,438)	\$ (280,042)	\$ (265,891)	\$ (265,891)
Special Ed Teachers:				
Consolidated	\$ 455,718	\$ 422,088	\$ 461,737	\$ 461,737
ELC Tuition Credit	(159,943)	(185,000)	(161,000)	(161,000)
MHHS	561,058	587,948	634,768	634,768
MS	576,539	551,419	828,898	828,898
HS	698,977	751,096	809,439	809,439
Total - Special Ed Teachers	\$ 2,132,349	\$ 2,127,551	\$ 2,573,842	\$ 2,573,842
Behavior Specialists:				
	\$ 177,411	\$ 182,719	\$ 247,488	\$ 247,488
Total - Behavior Specialists	\$ 177,411	\$ 182,719	\$ 247,488	\$ 247,488
Social Workers:				
Consolidated	\$ 103,498	\$ 106,647	\$ 108,632	\$ 108,632
MHHS	87,327	91,386	105,982	105,982
MS	60,712	63,533	66,487	66,487
HS	87,327	91,386	96,509	96,509
Total - Social Workers	\$ 338,864	\$ 352,952	\$ 377,610	\$ 377,610
Nurses:				
Consolidated	54,207	58,332	60,354	60,354
MHHS	59,046	61,197	63,645	63,645
MS	59,046	61,197	63,645	63,645
HS	53,154	58,032	60,665	60,665
Total - Nurses	\$ 225,453	\$ 238,758	\$ 248,309	\$ 248,309
Psychologists:				
Consolidated	\$ 152,098	\$ 96,510	\$ 101,043	\$ 101,043
MHHS	66,487	69,579	72,811	72,811
MS	72,811	76,198	79,740	79,740
HS	103,498	170,618	216,189	216,189
Total - Psychologists	\$ 394,894	\$ 412,905	\$ 469,783	\$ 469,783
Speech / Lang :				
Consolidated	\$ 160,575	\$ 166,801	\$ 176,647	\$ 176,647
MHHS	61,984	64,865	139,158	139,158
MS	98,591	102,056	109,632	109,632
HS	89,157	93,659	101,579	101,579
Total - Speech / Lang.	\$ 410,307	\$ 427,381	\$ 527,016	\$ 527,016

**BOARD OF FINANCE RECOMMENDED BUDGET
FISCAL YEAR 2023-2024**

EDUCATION OPERATING	2021 / 2022 VOTER APPROVED BUDGET	2022 / 2023 VOTER APPROVED BUDGET	2023 / 2024 BOE REQUESTED BUDGET	2023 / 2024 BOF RECOMMENDED BUDGET
Special Ed:				
Summer School Teachers	\$ 89,069	\$ 89,069	\$ 89,069	\$ 89,069
Homebound Tutor / PPS Sec/504	33,500	33,500	33,500	33,500
Total - Special Ed	\$ 122,569	\$ 122,569	\$ 122,569	\$ 122,569
Occupational Therapy / Physical Therapy:				
Total - OT/PT	\$ 277,640	\$ 267,820	\$ 312,642	\$ 312,642
Paraprofessionals:				
Consolidated & ELC	\$ 262,716	\$ 293,818	\$ 343,521	\$ 343,521
MHHS	361,774	399,427	437,223	437,223
MS	209,510	264,371	409,059	409,059
HS	308,646	351,904	361,895	361,895
Special Friends	2,086	-	-	-
Summer School Paraprofessionals	22,809	28,155	28,155	28,155
Substitute Paraprofessionals - Districtwide	56,373	50,000	50,000	50,000
Total - Paraprofessionals:	\$ 1,223,914	\$ 1,387,675	\$ 1,629,853	\$ 1,629,853
Technology:				
Total - Technology	\$ 290,504	\$ 294,279	\$ 317,460	\$ 317,460
Curriculum & Professional Development:				
Enrichment Teachers	\$ 153,910	\$ 85,649	\$ 178,374	\$ 178,374
Staff Development & Curriculum Writing	47,181	45,000	43,000	43,000
Summer Intervention	20,000	-	-	-
Total - Curriculum & Professional Development:	\$ 221,091	\$ 130,649	\$ 221,374	\$ 221,374
English Language Learner				
ELL Teacher	\$ 90,073	\$ 93,642	\$ 95,384	\$ 95,384
Total - English Language Learner:	\$ 90,073	\$ 93,642	\$ 95,384	\$ 95,384
Building & Grounds:				
Grounds	\$ 143,310	\$ 164,984	\$ 175,340	\$ 175,340
Maintenance	258,996	202,077	206,148	206,148
Custodial	773,916	939,413	1,003,273	1,003,273
Substitute/Temporary/Summer Custodial	89,501	75,000	75,000	75,000
Overtime - Operations	73,531	78,000	78,000	78,000
Total - Building & Grounds:	\$ 1,339,254	\$ 1,459,474	\$ 1,537,761	\$ 1,537,761
Total - Payroll	26,515,880	26,567,028	28,625,113	28,625,113
Employee Benefits:				
Health Insurance	\$ 5,223,945	\$ 4,887,171	\$ 4,887,171	\$ 6,237,635
FICA	\$ 670,505	\$ 678,248	\$ 774,050	\$ 774,050
Pension	\$ 480,963	\$ 460,638	\$ 476,803	\$ 476,803
Worker's Comp	\$ 218,673	\$ 222,949	\$ 234,919	\$ 234,919
Other Employee Benefits	\$ 65,271	\$ 70,027	\$ 57,626	\$ 57,626
Total - Employee Benefits	\$ 6,659,357	\$ 6,319,033	\$ 6,430,569	\$ 7,781,033
Total - Employee Benefits	\$ 6,659,357	\$ 6,319,033	\$ 6,430,569	\$ 7,781,033
All Schools - Consolidated, MHHS, MS & HS				
Field Trips	\$ 17,244	\$ 15,949	\$ 16,469	\$ 16,469
Postage	3,819	3,819	3,819	3,819
Printing	4,354	4,840	4,576	4,576
Conferences/Travel - Instructional	18,585	4,416	-	-
Conferences/Travel - Principal	6,060	750	-	-
Instructional Supplies	202,782	211,305	190,500	190,500
Mags/Subscriptions - Instructional	2,471	1,681	1,765	1,765
Texts/Workbooks	117,495	64,662	66,550	66,550
Library Books/E-books	22,425	19,527	21,448	21,448
Office Supplies	8,338	11,065	16,448	16,448
Instructional Equipment	17,617	17,358	15,147	15,147
Dues/Fees - Instructional	51,482	52,380	55,220	55,220
Dues/Fees - Principal	4,497	4,524	7,064	7,064
Repairs/Maintenance - Instructional	12,850	14,073	9,692	9,692
Transportation - Parent Conferences	-	-	-	-
Other Prof - Technical	8,950	2,750	2,750	2,750
Postage - School Counseling	500	500	500	500
Supplies - School Counseling	1,500	2,000	1,250	1,250
Supplies - Graduation	13,791	18,121	19,591	19,591
Furniture	5,520	520	-	-
Accreditation	8,925	4,385	4,385	4,385
Total - All Schools	\$ 529,205	\$ 454,625	\$ 437,174	\$ 437,174

**BOARD OF FINANCE RECOMMENDED BUDGET
FISCAL YEAR 2023-2024**

EDUCATION OPERATING	2021 / 2022 VOTER APPROVED BUDGET	2022 / 2023 VOTER APPROVED BUDGET	2023 / 2024 BOE REQUESTED BUDGET	2023 / 2024 BOF RECOMMENDED BUDGET
Interscholastic Athletics:				
Interscholastic Athletics	\$ 270,497	\$ 277,331	\$ 284,250	\$ 284,250
Participation Fees/Gate Receipts	(77,000)	(107,000)	(107,000)	(107,000)
Total - Interscholastic Athletics	\$ 193,497	\$ 170,331	\$ 177,250	\$ 177,250
Central Office:				
Conf /Travel BOE/Superintendent	\$ 7,350	\$ 6,350	\$ 3,100	\$ 3,100
Dues/Fees BOE/Central Office	44,390	44,390	44,390	44,390
Legal Counsel/Professional Services	64,852	60,000	70,000	70,000
Postage	700	800	800	800
Printing	6,758	8,900	10,000	10,000
CO Advertising, Supplies, & Subscriptions	14,472	14,135	14,051	14,051
Financial Services	370,333	371,742	381,357	381,357
HR Services	57,262	57,617	58,100	58,100
Total - Central Office	\$ 566,117	\$ 563,934	\$ 581,798	\$ 581,798
Districtwide:				
Property/Casualty Insurance	252,867	279,256	289,446	289,446
Tuition - VoAg	20,469	88,699	81,972	81,972
Tuition - Magnet School	43,500	39,000	39,000	39,000
Security Guards	32,640	-	-	-
Tuition - Adult Ed	20,803	25,704	26,377	26,377
Total - Districtwide	\$ 370,279	\$ 432,659	\$ 436,795	\$ 436,795
Technology:				
Professional Services	\$ 19,500	\$ 20,680	\$ 11,360	\$ 11,360
Repairs/Maintenance Technology	124,512	76,405	76,560	76,560
Internet Provider	32,240	31,037	24,639	24,639
Technology Supplies	8,400	16,550	9,200	9,200
Software	277,393	301,938	348,290	348,290
Equipment - Technology	226,700	219,470	256,850	256,850
Total - Technology	\$ 688,745	\$ 666,080	\$ 726,899	\$ 726,899
Transportation:				
Pupil	\$ 1,311,644	\$ 1,377,894	\$ 1,433,018	\$ 1,433,018
Magnet	39,382	41,894	45,190	45,190
Vo-Ag	24,742	26,761	27,830	27,830
Diesel-Fuel	85,932	109,440	160,000	160,000
Total - Transportation	\$ 1,461,700	\$ 1,555,989	\$ 1,666,038	\$ 1,666,038
Business Machines:				
Copiers	\$ 141,597	\$ 128,889	\$ 127,590	\$ 127,590
Postage Machines	\$ 6,056	\$ 5,833	\$ 6,008	\$ 6,008
Total - Business Machines	\$ 147,653	\$ 134,722	\$ 133,598	\$ 133,598
Utilities:				
Telephone	\$ 61,513	\$ 60,391	\$ 60,398	\$ 60,398
Electricity	698,483	571,751	631,751	631,751
Propane	24,500	36,000	30,000	30,000
Fuel Oil	189,750	246,750	337,500	337,500
Gasoline	3,140	19,500	29,250	29,250
Total - Utilities:	\$ 977,386	\$ 934,392	\$ 1,088,899	\$ 1,088,899
Curriculum & Staff Development	\$ 94,980	\$ 105,030	\$ 232,861	\$ 232,861
Total - Curriculum & Staff Development	\$ 94,980	\$ 105,030	\$ 232,861	\$ 232,861
Building & Grounds:				
Repairs/Maintenance Building	\$ 115,300	\$ 115,300	\$ 118,000	\$ 118,000
Repairs/Maintenance Grounds	8,150	7,990	8,150	8,150
Maintenance - Treatment Plant	59,302	60,914	57,519	57,519
Service Contracts - Buildings	285,911	299,560	295,248	295,248
Service Contracts - Grounds	90,730	91,565	94,963	94,963
Projects - Buildings	19,500	27,500	15,000	15,000
Projects - Grounds	2,500	3,000	2,500	2,500
Conference/Travel	3,980	4,235	4,480	4,480
Building/Custodial/Grounds Supplies	77,545	75,073	76,295	76,295
Equipment-Custodial/Maintenance/Grounds	3,000	4,200	1,000	1,000
Dues/Fees Custodial/Maintenance	870	870	870	870
Total - Building & Grounds:	\$ 666,788	\$ 690,207	\$ 674,025	\$ 674,025

**BOARD OF FINANCE RECOMMENDED BUDGET
FISCAL YEAR 2023-2024**

		2022 / 2023			
	2021 / 2022 VOTER	VOTER	2023 / 2024 BOE	2023 / 2024 BOF	
EDUCATION OPERATING	APPROVED BUDGET	APPROVED BUDGET	REQUESTED BUDGET	RECOMMENDED BUDGET	
Administrative/Central Office SPED & PPS:	\$ 148,261	\$ 146,035	\$ 146,191	\$ 146,191	
Total - Administrative SPED & PPS	\$ 148,261	\$ 146,035	\$ 146,191	\$ 146,191	
Contracted Services SPED & PPS:	\$ 97,891	\$ 203,252	\$ 281,198	\$ 281,198	
Total - Contracted Services SPED & PPS	\$ 97,891	\$ 203,252	\$ 281,198	\$ 281,198	
Out Of District Tuition SPED:					
In State Summer	\$ 145,499	\$ 262,260	\$ 275,839	\$ 275,839	
In State Public	411,325	40,950	193,841	193,841	
In State Private	825,029	1,743,260	1,796,493	1,796,493	
Out Of State Private	78,910	384,343	318,176	318,176	
Total - Out Of District Tuition SPED	\$ 1,460,763	\$ 2,430,813	\$ 2,584,349	\$ 2,584,349	
Transportation SPED:					
In-District	\$ 393,993	\$ 459,137	\$ 517,564	\$ 517,564	
Field Trips	1,906	7,500	5,000	5,000	
Out of District	442,142	930,494	978,550	978,550	
Summer	52,304	113,203	123,789	123,789	
Total - Transportation SPED	\$ 890,345	\$ 1,510,334	\$ 1,624,903	\$ 1,624,903	
Building Special Education Costs:					
STRIDES Rental	\$ -	\$ 40,000	\$ 20,000	\$ 20,000	
Special Ed Testing & Instructional Supplies	\$ 28,762	\$ 33,583	\$ 49,939	\$ 49,939	
Total - Building Special Education Costs	\$ 28,762	\$ 73,583	\$ 69,939	\$ 69,939	
Other District PPS Programs (PK-12):	\$ 19,705	\$ 19,705	\$ 24,075	\$ 24,075	
Total - Other District PPS Programs (PK-12)	\$ 19,705	\$ 19,705	\$ 24,075	\$ 24,075	
Total Non-Payroll	\$ 8,342,077	\$ 10,091,691	\$ 10,495,992	\$ 10,495,992	
BOF Reduction (To Be Allocated)				\$ (504,100)	
Total Education Operating	\$ 41,517,314	\$ 42,977,752	\$ 45,551,674	\$ 46,398,038	
DEBT SERVICE & CAPITAL					
<i>Existing Debt Service</i>	\$ 1,679,320	\$ 1,678,824	\$ 1,631,437	\$ 1,631,437	
<i>Debt Service: HS and CELA Building Projects</i>	\$ 2,021,196	\$ 3,486,101	\$ 5,433,588	\$ 4,600,018	
<i>Capital Expenditure / Contribution</i>	\$ 93,389	\$ 93,885	\$ 248,575	\$ 155,675	
TOTAL EDUCATION BUDGET	\$ 45,311,219	\$ 48,236,562	\$ 52,865,274	\$ 52,785,168	
Total Dollar Change		\$ 3,675,343	\$ 4,628,712	\$ (80,106)	
Total Percentage Change		8.11%	9.60%	-0.15%	

**BOARD OF FINANCE RECOMMENDED BUDGET
MUNICIPAL & SCHOOL DEBT SERVICE**

	2022/2023 BUDGET	2023/2024 SELECTMEN REQUESTED BUDGET	2023/2024 BOF RECOMMENDED BUDGET
Municipal Debt			
Bond Fees			
Sr. Center/Fire App - principal	107,310	107,310	107,310
Sr. Center / Fire App - interest	30,516	26,828	26,828
Subtotal Town	\$ 137,826	\$ 134,138	\$ 134,138
BOE Debt			
School Project 2009 / 2017 - princPart 1&2	1,332,690	1,327,690	1,327,690
School Project 2009 -inter- Part 1&2	71,234	47,822	47,822
School Project 09-11 Refinance - interest	274,900	255,925	255,925
06 School Projects - principal	-	-	-
06 School Projects - interest	-	-	-
CELA & HS - principal - Bond #1	400,000	400,000	400,000
CELA & HS - interest	175,200	159,200	159,200
CELA & HS - principal - Bond #2	1,260,000	1,260,000	1,260,000
CELA & HS - interest	400,901	605,600	605,600
CELA & HS - principal - Bond #3	1,300,000	1,775,000	1,775,000
CELA & HS - interest	1,298,788	1,233,788	1,233,788
CELA & HS - principal - Bond #4			460,000
CELA & HS - interest			506,431
Subtotal BOE	\$ 6,513,713	\$ 7,065,025	\$ 8,031,455
Total Debt Service Due	\$ 6,651,539	\$ 7,199,163	\$ 8,165,593
Use of Premium	\$ (1,348,788)		\$ (1,800,000)
Total Supported by TAXES	\$ 5,302,751	\$ 7,199,163	\$ 6,365,593
Change in Total Supported by Taxes		\$ 1,896,412	\$ (833,570)
		35.76%	-11.58%

**BOARD OF FINANCE RECOMMENDED BUDGET
CAPITAL & NONRECURRING FUND**

	2022/2023 BUDGET	2023/2024 SELECTMEN REQUESTED BUDGET	2023/2024 BOF RECOMMENDED BUDGET
Revenues:			
Supported by TAXES	447,124	248,575	180,675
Interest Income	5,000	40,000	40,000
Communication Tower Revenue	425,000	370,000	370,000
Town Clerk Document Fees	5,000	5,000	5,000
Unappropriated Balance	-	398,144	398,144
Total Revenues	882,124	1,061,719	993,819
Expenditures:			
Town Properties Capital	45,000	90,000	90,000
Town Properties Furniture	2,750	10,925	10,925
Tax Reval	40,000	40,000	40,000
Business Machines & Equipment	9,500	40,000	40,000
Fire Department Capital	236,439	173,541	198,541
Animal Control	-	-	-
BOE Capital	93,885	248,575	155,675
PWD Trucks/Equip	235,000	90,000	90,000
Police Cars & Equipment	60,800	100,604	100,604
Public Works Bridge & Drainage Program	122,250	195,000	195,000
Zoning Department	-	-	-
Office of Emergency Management	-	-	-
Commication Center	26,500	-	-
Planning Commission	10,000	25,000	25,000
Housing Opportunities Commission	-	7,000	7,000
Total Expenditures	\$ 882,124	\$ 1,020,645	\$ 952,745
Change in Total Capital Spending		\$ 138,521	\$ (67,900)
		15.70%	-6.65%

**BOARD OF FINANCE RECOMMENDED BUDGET
MEDICAL INSURANCE FUND**

	2022/2023 BUDGET	2023/2024 SELECTMEN REQUESTED BUDGET	2023/2024 BOF RECOMMENDED BUDGET
<i>Revenues:</i>			
Supported by TAXES	5,679,693	5,679,693	7,250,000
Net OPEB Contribution*	151,307	492,915	220,000
Employee Contributions	1,442,655	1,261,951	1,645,118
	\$ 7,273,655	\$ 7,434,559	\$ 9,115,118
<i>Expenditures:</i>			
Claims & Premiums Paid - Health	6,698,741	7,804,250	8,320,314
Contributions to H S A	650,000	586,969	586,969
Premiums Paid - Non-health	173,870	175,392	175,392
Affordable Care Act Fees	2,149	2,149	2,149
	\$ 7,524,760	8,568,760	9,084,824
<i>Beginning Fund Balance</i>	\$ 590,431	\$ 339,326	\$ 339,326
<i>Beginning Reserver for IBNR</i>	\$ 369,000	\$ 369,000	\$ 369,000
<i>Ending Reserver for IBNR</i>	\$ 369,000	\$ 369,000	\$ 369,000
Ending Fund Balance	\$ 339,326	\$ (794,875)	\$ 369,620
<i>*Required Minimum Actuarially Determined Contribution into OPEB (Transfers Out)</i>			
	\$ 131,293	\$ 131,293	\$ 144,209

**BOARD OF FINANCE RECOMMENDED BUDGET
NON-TAX REVENUE**

	2022/2023 BUDGET	2023/2024 SELECTMEN REQUESTED BUDGET	2023/2024 BOF RECOMMENDED BUDGET
Property Taxes			
Interest/Lien Fees	200,000	200,000	200,000
Motor Vehicle Supplemental	500,000	525,000	525,000
total \$	700,000	\$ 725,000	\$ 725,000
Licenses & Permits			
Health	50,000	35,000	35,000
Zoning Board of Appeals	13,000	13,000	13,000
Zoning	40,000	35,000	35,000
Building	200,000	204,000	204,000
Inland Wetlands	9,000	5,000	5,000
Enviro Enforcement	7,500	7,000	7,000
Public Works Fees	2,500	3,100	3,100
Fire Marshal Fees	6,000	6,000	6,000
Other Licenses & Permits	13,000	10,000	10,000
total \$	341,000	\$ 318,100	\$ 318,100
Intergovernmental			
Veterans Exemption	17,000	17,000	17,000
Emergency Mgmt Perf Grant	7,285	7,285	7,285
Municipal Stabilization Grant	265,666	265,666	265,666
Town Aid	275,459	271,613	271,613
Judicial	2,000	2,000	2,000
PILOT - State Property	19,563	14,742	14,742
Municipal Aid Funding	1,149	1,149	1,149
Motor Vehicle Reimbursement	-	1,796	1,796
LOCIP	78,632	75,459	113,189
Education ECS	3,481,120	3,277,664	3,481,120
Special Education	651,000	651,000	651,000
total \$	4,798,874	\$ 4,585,374	\$ 4,826,560
Local Revenues			
Interest Income	250,000	700,000	1,000,000
Senior Center Recreation Fees	18,000	20,000	20,000
Town Clerk Receipts	100,000	100,000	100,000
Town Engineer	10,000	10,000	10,000
Other Local Revenue	7,000	7,000	7,000
Real Estate Conveyance	275,000	250,000	250,000
Telephone Line Access	20,000	20,000	20,000
Student Tuition	400,000	408,000	408,000
Police Private Duty	21,328	30,000	30,000
EMS/Paramedic Billings	300,000	300,000	300,000
Municipal Water System			
total \$	1,401,328	\$ 1,845,000	\$ 2,145,000
Close out PY Encumb			
	-		
Total Non-Tax Revenue	\$ 7,241,202	\$ 7,473,474	\$ 8,014,660
Change in Total Non-Tax Revenue		\$ 232,272	\$ 541,186
		3.21%	7.24%

**Estimated Revenues & Expenses - Other Governmental Funds
Fiscal Year 2023-2024**

Fund	Revenue	Expenses	Transfers Out	Net
Recreation Programs	437,780	359,373	109,909	(31,502)
Drop Off Center	219,152	208,551	-	10,601
Dog Fund	3,600	8,600	-	(5,000)
Communication Tower Fund	406,893	25,081	370,000	11,812
User Surcharges	224,480	129,000	-	95,480
Preschool Program	161,000	161,000	-	-
Debt Service Fund	-	1,800,000	-	(1,800,000)
Total				
Other Governmental Funds	1,452,905	2,691,605	479,909	(1,718,609)