

**THE FOLLOWING BUDGET WAS APPROVED BY THE BOARD OF FINANCE
AT THE JULY 1, 2024 MEETING AND WAS RECOMMENDED TO A TOWN MEETING
TO BE HELD ON JULY 10, 2024**

**BOARD OF FINANCE
FISCAL 2024/2025 RECOMMENDED BUDGET**

OPERATIONS		<u># of Mills</u>
Municipal Operations	\$ 12,983,962	8.35
Education Operations	42,307,456	27.20
Medical Insurance Fund	6,900,000	4.44
OPERATING EXPENDITURES	\$ 62,191,418	39.98
MV Taxes	\$ 5,033,623	3.24
Non-tax Revenues	\$ 8,411,181	5.41
Adjustments to Property Taxes	(860,000)	-0.55
To be raised by PROPERTY TAXES	\$ 49,606,614	35.12
DEBT SERVICE		
To be raised by PROPERTY TAXES	\$ 7,038,488	4.52
CAPITAL & NONRECURRING		
Municipal Capital Spending	539,455	
Education Capital Spending	119,577	
CAPITAL EXPENDITURES	\$ 659,032	
To be raised by PROPERTY TAXES	\$ 169,577	0.11
TOTAL PROPERTY TAXES	\$ 56,814,679	36.52 *

TAXABLE GRAND LIST	1,555,633,978
DOLLARS PER MILL	1,555,634
MILL RATE CHANGE	1.62
% MILL RATE CHANGE	4.64%

*Real Estate & Personal Property, MV Mill Rate - 32.46

**FISCAL 2024/2025 RECOMMENDED BUDGET
SUMMARY OF EXPENDITURES**

<u>MUNICIPAL EXPENDITURES</u>	
Operating Expenditures	\$ 12,983,962
Contribution to Medical Insurance Fund	963,365
Contribution to Debt Service	130,380
Contribution to Capital & Nonrecurring Fund	50,000
GENERAL FUND	\$ 14,127,707
CAPITAL & NONRECURRING FUND	\$ 539,455
OTHER GOVERNMENTAL FUNDS	\$ 2,499,112

SHALL the town government expenditures totalling \$14,127,707 from the General Fund and \$539,455 from the capital and nonrecurring funds and \$2,499,112 from other governmental funds for the fiscal year commencing July 1, 2024 and ending June 30, 2025 be approved?

<u>EDUCATION EXPENDITURES</u>	
Operating Expenditures	\$ 42,307,456
Contribution to Medical Insurance Fund	5,936,635
Contribution to Debt Service	6,908,108
Contribution to Capital & Nonrecurring Fund	119,577
GENERAL FUND	\$ 55,271,776
CAPITAL & NONRECURRING FUND	\$ 119,577

SHALL the education expenditures totalling \$55,271,776 from the General Fund and \$119,577 from the capital and nonrecurring fund for the fiscal year commencing July 1, 2024 and ending June 30, 2025 be approved?

**BOARD OF FINANCE RECOMMENDED BUDGET
MUNICIPAL OPERATIONS**

	2022/2023	2023/2024	2024/2025
	ACTUAL	BUDGET	BOF RECOMMENDED BUDGET
Board of Selectmen			
Elected Salaries	116,782	114,962	122,735
Salaries	61,540	74,376	77,777
Exam Land Records	1,035	1,500	1,500
Cable Broadcasting Expenses	15,000	-	-
Materials & Supplies	5,426	4,500	4,500
total \$	199,783 \$	195,338 \$	206,512
Town Clerk			
Town Clerk	78,569	77,314	84,242
Salaries	82,509	86,930	124,552
Indexing & Microfilming	20,289	19,000	20,500
Vital Statistics	-	200	200
Ordinance Update	1,150	1,800	1,800
Materials & Supplies	6,296	5,500	5,500
total \$	188,813 \$	190,744 \$	236,794
Probate - Facility Fees			
total \$	9,646 \$	10,738 \$	11,445
Registrars of Voters			
Registrars of Voters	34,630	33,008	49,833
Salaries	30,396	33,952	64,974
Materials & Supplies	17,886	17,850	26,450
total \$	82,912 \$	84,810 \$	141,257
Finance			
Salaries	293,965	286,327	302,680
Materials & Supplies	5,827	6,000	5,000
total \$	299,792 \$	292,327 \$	307,680
Board of Finance			
Salaries	2,878	2,690	2,758
Town Audit	64,700	69,229	73,375
Materials & Supplies	5,120	3,000	3,000
Contingency	-	15,000	15,000
total \$	72,698 \$	89,919 \$	94,133
Treasurer			
Salary	8,333	8,333	11,542
Bank Fees	-	-	40,000
total \$	8,333 \$	8,333 \$	51,542
Assessor			
Salaries	163,858	164,725	173,359
Audits - Personal Property	9,957	8,000	10,000
Materials & Supplies	8,630	8,185	8,000
total \$	182,445 \$	180,910 \$	191,359
Tax Collector			
Elected Salaries	90,215	83,213	91,678
Salaries	121,312	114,060	119,917
Delinquent Tax Collection Fees	4,608	5,800	-
Materials & Supplies	5,180	6,000	7,300
total \$	221,315 \$	209,073 \$	218,895
Board of Assessment Appeal			
Elected Salaries	168	750	750
Salaries	176	686	500
Materials & Supplies	100	100	100
total \$	444 \$	1,536 \$	1,350

BOARD OF FINANCE RECOMMENDED BUDGET
MUNICIPAL OPERATIONS

	2022/2023	2023/2024	2024/2025
	ACTUAL	BUDGET	BOF RECOMMENDED BUDGET
Unclassified Payroll & Benefits			
Overtime Contingency	2,822	3,000	3,000
Salary Adjustments	9,341	123,273	65,000
Social Security	384,258	401,158	414,535
Pension	732,632	790,243	856,507
Unemployment	6,621	15,000	10,000
Workers Compensation	124,989	140,000	142,000
Employee Physicals	2,470	3,000	3,000
Mileage Reimbursement	1,372	1,000	1,500
total \$	1,264,505 \$	1,476,674 \$	1,495,542
Professional Services			
LandUse Legal Counsel	171	5,000	5,000
Tax/Assessment Legal Counsel	-	7,500	7,500
Labor Legal Counsel	45,813	35,000	35,000
General/Other Legal Counsel	53,698	35,000	35,000
Health Code Enforcement	1,208	7,000	7,000
Planning Legal	928	5,000	5,000
Zoning Legal	61,011	15,000	15,000
ZBA Legal	3,095	12,000	12,000
Inland Wetlands Legal	35	5,000	5,000
Consulting	11,335	6,000	3,500
total \$	177,294 \$	132,500 \$	130,000
Intergovernmental Agencies			
Ct. Conf of Small Towns	1,175	1,175	1,175
WESTCOG	9,053	9,485	9,936
Candlewood Lake Authority	129,730	130,619	127,700
CCM	8,929	8,929	8,929
Public Transportation	104,670	107,810	111,050
Household Hazard Waste	11,236	15,000	16,000
total \$	264,793 \$	273,018 \$	274,790
General Insurance			
Property & Casualty			
total \$	172,604 \$	190,000 \$	217,000
Business Machines			
Postage Machine Lease	840	1,200	2,449
Telephone Maintenance	1,920	1,350	1,350
LAN Maintenance	73,832	77,708	109,845
Copier Maintenance	2,801	5,496	5,496
Systems Administration	74,580	91,700	93,019
Assessor Equipment	21,281	24,935	27,521
Tax Collector Equipment	13,126	13,590	14,610
Finance Equipment	13,226	16,000	16,000
Comm Center Equipment	46,370	51,121	58,740
Police Equipment	9,500	17,560	17,698
Technology	24,082	30,900	34,550
Fire Marshal Equipment	1,200	1,200	1,931
Fire Equipment	10,369	8,228	6,545
Land Use Equipment	12,234	11,511	11,907
Materials & Supplies	5,984	6,586	6,585
Postage	26,551	22,000	20,000
total \$	337,896 \$	381,085 \$	428,246
Housing Opportunities Committee			
Salaries	-	2,408	1,908
Materials & Supplies	-	750	750
total \$	- \$	3,158 \$	2,658
Human Resources			
Business Services			
total \$	32,574 \$	33,600 \$	34,994
Planning Commission			
Salaries	1,422	5,000	2,000
Materials & Supplies	338	1,000	750
total \$	1,760 \$	6,000 \$	2,750
Zoning Commission			
Salaries	68,798	68,223	71,968
Materials & Supplies	3,671	4,315	3,815
total \$	72,469 \$	72,538 \$	75,783

**BOARD OF FINANCE RECOMMENDED BUDGET
MUNICIPAL OPERATIONS**

	2022/2023	2023/2024	2024/2025
	ACTUAL	BUDGET	BOF RECOMMENDED BUDGET
Zoning Board of Appeals			
Salaries	7,258	7,532	8,107
Materials & Supplies	4,304	4,500	5,200
total \$	11,562 \$	12,032 \$	13,307
Economic Development			
Salaries	1,847	1,568	1,608
Materials & Supplies	3,407	5,000	4,000
total \$	5,254 \$	6,568 \$	5,608
Utilities			
Fire Companies	55,865	62,713	62,000
Town Properties	250,855	259,475	254,200
Street Lights	14,275	15,400	15,400
Gasoline and Diesel	128,191	89,765	85,200
total \$	449,186 \$	427,353 \$	416,800
Permanent Building Committee			
Salaries	1,689	3,874	2,000
Materials & Supplies	-	100	100
total \$	1,689 \$	3,974 \$	2,100
General Land Use			
Materials & Supplies	466	500	1,300
total \$	466 \$	500 \$	1,300
Historical Properties Commission			
Materials & Supplies	-	100	100
total \$	- \$	100 \$	100
Commission of the Youth			
Materials & Supplies	-	500	100
total \$	- \$	500 \$	100
Police			
Regular Salaries	641,533	745,665	753,128
Overtime	168,201	125,000	155,000
Private Duty	42,090	30,000	32,000
Project DARE	-	1,067	-
Training Overtime	6,914	5,000	14,000
SRO Overtime	30,341	80,000	40,000
Uniforms	6,003	19,000	16,000
Resident State Troopers	1,391,234	1,468,000	1,468,000
Education & Training	6,972	11,000	12,000
Equipment Maintenance	12,145	15,000	14,000
Materials & Supplies	10,850	16,000	13,000
Vehicle Maintenance	10,834	20,000	16,000
total \$	2,327,117 \$	2,535,732 \$	2,533,128
Communications Center			
Salaries	317,868	368,266	343,266
Overtime	60,991	20,000	40,000
Training-EMD	419	2,985	4,000
NW-PSCC	5,792	5,800	5,800
Materials & Supplies	1,662	2,500	3,500
Emergency Notification	5,150	5,150	6,828
total \$	391,882 \$	404,701 \$	403,394
Fire Companies			
Contracted - Grant Writer	360	10,000	5,000
Physicals	10,815	8,500	8,500
Education & Training	6,950	20,000	20,000
Building Supplies & Repairs	6,968	6,500	11,000
Fire Cos. Maint & Repairs	116,024	105,000	115,000
Dept. Materials & Supplies	60,693	50,490	53,015
Fire Cos. Supplies & Equip.	11,116	24,360	23,390
Portable Equipment	569	-	-
Technology	10,358	12,500	14,500
Hydrants	3,083	4,000	4,000
total \$	226,936 \$	241,350 \$	254,405

BOARD OF FINANCE RECOMMENDED BUDGET
MUNICIPAL OPERATIONS

	2022/2023	2023/2024	2024/2025
	ACTUAL	BUDGET	BOF RECOMMENDED BUDGET
Ambulance / Paramedic			
Contracted Services			
total \$	791,463 \$	1,055,960 \$	1,077,035
Fire Marshal			
Salaries	73,869	73,869	77,608
Materials & Supplies	4,530	5,750	4,500
total \$	78,399 \$	79,619 \$	82,108
Building Inspector			
Salaries	153,863	153,038	161,062
Materials & Supplies	3,197	3,500	3,500
total \$	157,060 \$	156,538 \$	164,562
Office of Emergency Management			
Salaries	61,494	65,361	51,633
Materials & Supplies	3,061	9,450	8,000
total \$	64,555 \$	74,811 \$	59,633
Animal Control			
Salaries	49,149	49,055	51,538
Materials & Supplies	2,080	2,225	4,500
Vehicle Maintenance	-	-	1,240
total \$	51,229 \$	51,280 \$	57,278
Public Works			
Salaries	867,123	883,959	932,006
Town Engineer	122,561	112,700	118,381
Seasonal Personnel	19,160	29,900	29,000
Overtime	69,489	82,939	82,939
Uniforms	9,993	13,000	13,000
Disposal Fees	5,890	8,500	8,500
Contracted Services	390,604	387,400	395,500
Storm Water Management	54,967	55,000	55,000
Equipment Lease	3,265	10,000	5,000
Road Repair	188,809	150,000	165,000
Town Aid/LOCIP	350,864	347,072	384,802
Bldgs & Grnds Mat & Supplies	75,270	80,000	80,000
Highways & Streets Mat & Sup	9,773	30,000	20,000
Snow Materials & Supplies	75,622	100,000	100,000
Safety Committee	-	300	100
Truck/Equipment Maint	119,512	120,000	120,000
total \$	2,362,902 \$	2,410,770 \$	2,509,228
Health			
Salaries	283,484	292,584	308,065
Water Tests	10,336	7,000	7,500
Materials & Supplies	3,515	4,000	3,500
total \$	297,335 \$	303,584 \$	319,065
Inland/Wetlands			
Salaries	1,625	2,905	2,478
Fees & Services	2,000	2,000	-
Materials & Supplies	654	1,000	1,200
total \$	4,279 \$	5,905 \$	3,678
WPCA			
Salaries	-	627	627
Materials & Supplies	736	900	900
total \$	736 \$	1,527 \$	1,527
Social Services			
Salaries	71,053	83,086	100,755
Women's Center/The Center	2,200	2,420	3,500
Regional Hospice	3,000	3,000	3,000
Ability Beyond Disability	1,800	2,500	2,700
Regional Homeless Program	3,100	5,000	5,000
Danbury Youth	640	640	960
Family & Childrens Aid	650	650	650
WeCAHR	800	800	-
Regional Mental Health Board	2,775	2,775	2,775
TBICO	1,250	1,250	-
New Fairfield Prevention Council	2,500	2,500	2,500
Materials & Supplies	905	1,200	1,540
total \$	90,673 \$	105,821 \$	123,380

BOARD OF FINANCE RECOMMENDED BUDGET
MUNICIPAL OPERATIONS

	2022/2023	2023/2024	2024/2025
	ACTUAL	BUDGET	BOF RECOMMENDED BUDGET
Senior Services			
Salaries	140,581	144,830	165,860
Materials & Supplies	5,992	5,250	6,000
Nutrition Program	458	2,469	5,142
Programs	35,457	43,000	45,000
total \$	182,488 \$	195,549 \$	222,002
Ball Pond Advisory Comm			
Salaries	186	900	900
Weed Control	7,303	9,600	7,308
Materials & Supplies	-	350	250
total \$	7,489 \$	10,850 \$	8,458
Commission on Aging			
Salaries	941	3,136	1,507
Materials & Supplies	236	1,300	800
total \$	1,177 \$	4,436 \$	2,307
Recreation			
Salaries	63,970	65,025	81,731
Stipend	12,500	12,500	-
total \$	76,470 \$	77,525 \$	81,731
Library			
Salaries	420,517	441,111	451,898
Educational	1,561	1,000	1,000
Automation	17,842	16,500	16,000
Maintenance	1,591	1,800	1,800
Technical Supplies	1,071	1,800	1,800
Books & Materials	39,703	36,000	40,000
Programs	5,999	6,500	6,500
total	488,284	504,711	518,998
Total Municipal Budget	\$ 11,658,707 \$	\$ 12,503,997 \$	\$ 12,983,962
Payroll	\$ 4,858,011 \$	\$ 5,168,727 \$	\$ 5,378,270
Non-Payroll	\$ 6,800,696 \$	\$ 7,335,270 \$	\$ 7,605,692
Change in Total Municipal Budget		\$ 845,290 \$	479,965
		7.25%	3.84%
Change in Municipal Payroll		\$ 310,716 \$	209,543
		6.40%	4.05%
Change in Municipal Non-Payroll		\$ 534,574 \$	270,422
		7.86%	3.69%

BOARD OF FINANCE RECOMMENDED BUDGET
EDUCATION OPERATIONS

	2022 / 2023 VOTER APPROVED BUDGET	2023 / 2024 VOTER APPROVED BUDGET	2024 / 2025 BOF RECOMMENDED BUDGET
Administrators:			
Superintendent	\$ 253,000	\$ 240,100	\$ 247,258
Assistant Superintendent & Director of Curriculum	351,755	357,298	208,000
Director of Technology	150,862	119,002	121,978
Director of PPS & Supervisors of PPS	336,465	345,945	478,832
Principals - Consolidated	323,949	328,451	342,349
Principals - MHHS	323,959	328,451	342,349
Principals - MS	338,177	346,630	355,928
Principals - HS	512,685	525,503	541,269
Athletic Director / K-12 PE & Health Coordinator	147,049	150,725	155,247
Director of Business and Operations	187,714	160,000	164,000
Director of Building & Grounds	145,000	145,000	148,625
Total - Administrators	\$ 3,070,615	\$ 3,047,105	\$ 3,105,835
Teachers:			
Consolidated	\$ 2,494,466	\$ 2,698,208	\$ 2,749,331
MHHS	2,654,711	2,949,371	2,840,895
MS	3,209,223	3,301,243	3,458,303
HS	4,681,399	4,806,538	4,611,968
Total - Teachers	\$ 13,039,799	\$ 13,755,360	\$ 13,660,497
School Counselors:			
MS	\$ 322,494	\$ 322,494	\$ 298,900
HS	383,085	413,915	512,145
Total - School Counselors	\$ 705,579	\$ 736,409	\$ 811,045
Media Library:			
Consolidated	\$ 85,649	\$ 89,157	\$ 93,659
MHHS	103,498	102,381	104,906
MS	-	-	80,000
HS	103,498	106,544	108,632
Total - Media Library	\$ 292,645	\$ 298,082	\$ 387,197
Secretaries:			
School Counseling	\$ 58,275	\$ 53,890	\$ 55,492
Board of Education	2,681	2,761	2,844
Central & HR	157,332	162,045	166,690
Consolidated	112,083	114,254	117,666
MHHS	113,775	114,004	117,416
MS	105,883	108,785	112,048
HS	214,727	220,560	227,147
Athletic	5,000	5,250	-
Subs, Temps & Overtime	5,000	5,000	5,000
Technology	128,034	131,500	135,406
Curriculum	60,676	62,305	64,159
Finance & Operations	63,642	65,375	67,328
Special Ed / PPS	170,949	177,688	182,995
Building & Grounds	60,926	62,555	64,409
Total - Secretaries	\$ 1,258,983	\$ 1,285,972	\$ 1,318,600
Cafeteria Aide for Consol./ MHHS / MS / HS			
Total - Consolidated / MHHS/ MS/ HS	\$ 95,580	\$ 105,866	\$ 116,389
Substitute Teachers:			
Permanent Building	\$ 171,045	\$ 238,920	\$ 236,835
Districtwide	100,000	100,000	100,000
Total - Substitute Teachers	\$ 271,045	\$ 338,920	\$ 336,835
Athletics, Cultural Activities, Crossing Guards:			
Cable TV Stipend	\$ 14,750	\$ 7,250	\$ 7,250
Supervisor / Instructional Stipend	173,733	173,733	176,733
Coaches - Athletics MHHS	5,191	5,191	5,191
Coaches - Athletics MS	5,191	5,191	5,191
Coaches - Athletics HS	234,059	234,059	234,059
Lifeguard	1,232	1,232	1,232
Athletic Trainer	46,614	63,750	63,345
Cultural Activities - Districtwide	12,082	12,082	12,082
Cultural Activities - Consolidated	544	544	544
Cultural Activities - MHHS	14,071	14,071	14,071
Cultural Activities - MS	25,600	25,600	25,600
Cultural Activities - HS	89,883	89,883	89,883
Participation Fees Credit - Activities	(15,000)	(15,000)	(15,000)
Athletic Event Staff	15,000	15,000	65,000
Crossing Guards / Security Guard	19,000	9,613	10,501
Total - Athletics, Activities, & Crossing Guards	\$ 641,950	\$ 642,199	\$ 695,682

BOARD OF FINANCE RECOMMENDED BUDGET
EDUCATION OPERATIONS

	2022 / 2023 VOTER APPROVED BUDGET	2023 / 2024 VOTER APPROVED BUDGET	2024 / 2025 BOF RECOMMENDED BUDGET
Payroll Adjustment:			
Reg Ed / Special Ed Payroll Adjust	\$ (280,042)	\$ (265,891)	\$ (128,876)
Total - Payroll Adjustment	\$ (280,042)	\$ (265,891)	\$ (128,876)
Special Ed Teachers:			
Consolidated	\$ 422,088	\$ 461,737	\$ 554,793
ELC Tuition Credit	(185,000)	(161,000)	(161,000)
MHHS	587,948	634,768	719,611
MS	551,419	828,898	747,838
HS	751,096	809,439	937,093
Total - Special Ed Teachers	\$ 2,127,551	\$ 2,573,842	\$ 2,798,335
Behavior Specialists:	\$ 182,719	\$ 247,488	\$ 254,838
Total - Behavior Specialists	\$ 182,719	\$ 247,488	\$ 254,838
Social Workers:			
Consolidated	\$ 106,647	\$ 108,632	\$ 113,348
MHHS	91,386	105,982	108,632
MS	63,533	66,487	69,579
HS	91,386	96,509	101,043
Total - Social Workers	\$ 352,952	\$ 377,610	\$ 392,602
Nurses:			
Consolidated	58,332	60,354	60,821
MHHS	61,197	63,645	66,311
MS	61,197	63,645	66,311
HS	58,032	60,665	60,821
Total - Nurses	\$ 238,758	\$ 248,309	\$ 254,264
Psychologists:			
Consolidated	\$ 96,510	\$ 101,043	\$ 108,632
MHHS	69,579	72,811	108,632
MS	76,198	79,740	183,579
HS	170,618	216,189	197,348
Total - Psychologists	\$ 412,905	\$ 469,783	\$ 598,191
Speech / Lang :			
Consolidated	\$ 166,801	\$ 176,647	\$ 177,602
MHHS	64,865	139,158	145,622
MS	102,056	109,632	112,348
HS	93,659	101,579	107,196
Total - Speech / Lang.	\$ 427,381	\$ 527,016	\$ 542,768
Special Ed:			
Summer School Teachers	\$ 89,069	\$ 89,069	\$ 89,069
Homebound Tutor / PPS Sec/504	33,500	33,500	33,500
Total - Special Ed	\$ 122,569	\$ 122,569	\$ 122,569
Occupational Therapy / Physical Therapy:	\$ 267,820	\$ 312,642	\$ 334,034
Total - OT/PT	\$ 267,820	\$ 312,642	\$ 334,034
Paraprofessionals:			
Consolidated & ELC	\$ 293,818	\$ 343,521	\$ 431,598
MHHS	399,427	437,223	415,771
MS	264,371	409,059	494,340
HS	351,904	361,895	446,137
Special Friends	-	-	-
Summer School Paraprofessionals	28,155	28,155	29,865
Substitute Paraprofessionals - Districtwide	50,000	50,000	50,000
Total - Paraprofessionals:	\$ 1,387,675	\$ 1,629,853	\$ 1,867,711
Technology:	\$ 294,279	\$ 317,460	\$ 325,336
Total - Technology	\$ 294,279	\$ 317,460	\$ 325,336
Curriculum & Professional Development:			
Enrichment Teachers	\$ 85,649	\$ 178,374	\$ 187,575
Staff Development & Curriculum Writing	45,000	43,000	48,000
Summer Intervention	-	-	-
Total - Curriculum & Professional Development:	\$ 130,649	\$ 221,374	\$ 235,575
English Language Learner			
ELL Teacher	\$ 93,642	\$ 95,384	\$ 97,769
Total - English Language Learner:	\$ 93,642	\$ 95,384	\$ 97,769
Building & Grounds:			
Grounds	\$ 164,984	\$ 175,340	\$ 176,462
Maintenance	202,077	206,148	210,282
Custodial	939,413	1,003,273	987,238
Substitute/Temporary/Summer Custodial	75,000	75,000	75,000
Overtime - Operations	78,000	78,000	78,000
Total - Building & Grounds:	\$ 1,459,474	\$ 1,537,761	\$ 1,526,982
Total - Payroll	26,567,028	28,625,113	29,654,178

BOARD OF FINANCE RECOMMENDED BUDGET
EDUCATION OPERATIONS

	2022 / 2023 VOTER APPROVED BUDGET	2023 / 2024 VOTER APPROVED BUDGET	2024 / 2025 BOF RECOMMENDED BUDGET
Employee Benefits:			
Health Insurance	\$ 4,887,171	\$ 6,237,635	\$ 5,936,635
FICA	\$ 678,248	\$ 774,050	\$ 814,457
Pension	\$ 460,638	\$ 476,803	\$ 517,749
Worker's Comp	\$ 222,949	\$ 234,919	\$ 234,096
Other Employee Benefits	\$ 70,027	\$ 57,626	\$ 46,000
Total - Employee Benefits	\$ 6,319,033	\$ 7,781,033	\$ 7,548,937
Total - Employee Benefits	\$ 6,319,033	\$ 7,781,033	\$ 7,548,937
All Schools - Consolidated, MHHS, MS & HS			
Field Trips	\$ 15,949	\$ 16,469	\$ 23,928
Postage	3,819	3,819	3,820
Printing	4,840	4,576	5,466
Conferences/Travel - Instructional	4,416	-	-
Conferences/Travel - Principal	750	-	-
Instructional Supplies	211,305	190,500	218,420
Mags/Subscriptions - Instructional	1,681	1,765	1,499
Texts/Workbooks	64,662	66,550	65,802
Library Books/E-books	19,527	21,448	16,085
Office Supplies	11,065	16,448	19,910
Instructional Equipment	17,358	15,147	12,485
Dues/Fees - Instructional	52,380	55,220	56,942
Dues/Fees - Principal	4,524	7,064	3,689
Repairs/Maintenance - Instructional	14,073	9,692	4,440
Transportation - Parent Conferences	-	-	-
Other Prof - Technical	2,750	2,750	7,750
Postage - School Counseling	500	500	500
Supplies - School Counseling	2,000	1,250	2,250
Supplies - Graduation	18,121	19,591	19,302
Furniture	520	-	968
Accreditation	4,385	4,385	4,385
Total - All Schools	\$ 454,625	\$ 437,174	\$ 467,641
Interscholastic Athletics:			
Interscholastic Athletics	\$ 277,331	\$ 284,250	\$ 295,340
Participation Fees/Gate Receipts	(107,000)	(107,000)	(107,000)
Total - Interscholastic Athletics	\$ 170,331	\$ 177,250	\$ 188,340
Central Office:			
Conf /Travel BOE/Superintendent	\$ 6,350	\$ 3,100	\$ 6,350
Dues/Fees BOE/Central Office	44,390	44,390	49,240
Legal Counsel/Professional Services	60,000	70,000	115,000
Postage	800	800	800
Printing	8,900	10,000	7,320
CO Advertising, Supplies, & Subscriptions	14,135	14,051	12,135
Financial Services	371,742	381,357	373,902
HR Services	57,617	58,100	57,617
Total - Central Office	\$ 563,934	\$ 581,798	\$ 622,364
Districtwide:			
Property/Casualty Insurance	279,256	289,446	305,342
Tuition - VoAg	88,699	81,972	116,972
Tuition - Magnet School	39,000	39,000	39,000
Security Guards	-	-	-
Tuition - Adult Ed	25,704	26,377	26,377
Total - Districtwide	\$ 432,659	\$ 436,795	\$ 487,691
Technology:			
Professional Services	\$ 20,680	\$ 11,360	\$ 9,975
Repairs/Maintenance Technology	76,405	76,560	106,671
Internet Provider	31,037	24,639	24,746
Technology Supplies	16,550	9,200	12,600
Software	301,938	348,290	405,695
Equipment - Technology	219,470	256,850	237,550
Total - Technology	\$ 666,080	\$ 726,899	\$ 797,237
Transportation:			
Pupil	\$ 1,377,894	\$ 1,433,018	\$ 1,531,950
Magnet	41,894	45,190	51,021
Vo-Ag	26,761	27,830	30,196
Diesel-Fuel	109,440	160,000	112,264
Total - Transportation	\$ 1,555,989	\$ 1,666,038	\$ 1,725,431
Business Machines:			
Copiers	\$ 128,889	\$ 127,590	\$ 127,590
Postage Machines	\$ 5,833	\$ 6,008	\$ 6,188
Total - Business Machines	\$ 134,722	\$ 133,598	\$ 133,778

BOARD OF FINANCE RECOMMENDED BUDGET
EDUCATION OPERATIONS

	2022 / 2023 VOTER APPROVED BUDGET	2023 / 2024 VOTER APPROVED BUDGET	2024 / 2025 BOF RECOMMENDED BUDGET
Utilities:			
Telephone	\$ 60,391	\$ 60,398	\$ 74,318
Electricity	571,751	631,751	631,751
Propane	36,000	30,000	24,000
Fuel Oil	246,750	337,500	243,396
Gasoline	19,500	29,250	24,852
Total - Utilities:	\$ 934,392	\$ 1,088,899	\$ 998,317
Curriculum & Staff Development	\$ 105,030	\$ 232,861	\$ 311,257
Total - Curriculum & Staff Development	\$ 105,030	\$ 232,861	\$ 311,257
Building & Grounds:			
Repairs/Maintenance Building	\$ 115,300	\$ 118,000	\$ 118,000
Repairs/Maintenance Grounds	7,990	8,150	8,150
Maintenance - Treatment Plant	60,914	57,519	58,541
Service Contracts - Buildings	299,560	295,248	352,171
Service Contracts - Grounds	91,565	94,963	93,480
Projects - Buildings	27,500	15,000	37,000
Projects - Grounds	3,000	2,500	5,500
Conference/Travel	4,235	4,480	4,704
Building/Custodial/Grounds Supplies	75,073	76,295	79,119
Equipment-Custodial/Maintenance/Grounds	4,200	1,000	2,500
Dues/Fees Custodial/Maintenance	870	870	1,020
Total - Building & Grounds:	\$ 690,207	\$ 674,025	\$ 760,185
Administrative/Central Office SPED & PPS:	\$ 146,035	\$ 146,191	\$ 192,839
Total - Administrative SPED & PPS	\$ 146,035	\$ 146,191	\$ 192,839
Contracted Services SPED & PPS:	\$ 203,252	\$ 281,198	\$ 414,003
Total - Contracted Services SPED & PPS	\$ 203,252	\$ 281,198	\$ 414,003
Out Of District Tuition SPED:			
In State Summer	\$ 262,260	\$ 275,839	\$ 259,079
In State Public	40,950	193,841	159,406
In State Private	1,743,260	1,796,493	1,704,111
Out Of State Private	384,343	318,176	355,576
Total - Out Of District Tuition SPED	\$ 2,430,813	\$ 2,584,349	\$ 2,478,172
Transportation SPED:			
In-District	\$ 459,137	\$ 517,564	\$ 532,993
Field Trips	7,500	5,000	5,250
Out of District	930,494	978,550	831,940
Summer	113,203	123,789	143,003
Total - Transportation SPED	\$ 1,510,334	\$ 1,624,903	\$ 1,513,186
Building Special Education Costs:			
STRIDES Rental	\$ 40,000	\$ 20,000	\$ 20,000
Special Ed Testing & Instructional Supplies	\$ 33,583	\$ 49,939	\$ 55,744
Total - Building Special Education Costs	\$ 73,583	\$ 69,939	\$ 75,744
Other District PPS Programs (PK-12):	\$ 19,705	\$ 24,075	\$ 24,791
Total - Other District PPS Programs (PK-12)	\$ 19,705	\$ 24,075	\$ 24,791
Total Non-Payroll	\$ 10,091,691	\$ 10,495,992	\$ 11,190,976
BOF REDUCTION (To Be Allocated)		(504,100)	(150,000)
Total Education Operating	\$ 42,977,752	\$ 46,398,038	\$ 48,244,091
DEBT SERVICE & CAPITAL			
Existing Debt Service	\$ 1,678,824	\$ 1,631,437	\$ 1,571,770
Debt Service: HS and CELA Building Projects	\$ 3,486,101	\$ 4,600,018	\$ 5,336,338
Capital Expenditure / Contribution	\$ 93,885	\$ 155,675	\$ 119,577
TOTAL EDUCATION BUDGET	\$ 48,236,562	\$ 52,785,168	\$ 55,271,776
Total Dollar Change		\$ 4,548,606	\$ 2,486,608
Total Percentage Change		9.43%	4.71%

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

	2022/2023	2023/2024	2024/2025
	ACTUAL	BUDGET	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	23,070
Subtotal Town	\$ 137,826	\$ 134,138	\$ 130,380
BOE Debt			
School Project 2009 / 2017 - princPart 1&2	1,332,690	1,327,690	1,317,690
School Project 2009 -inter- Part 1&2	244,384	47,822	216,100
School Project 09-11 Refinance - interest	101,750	255,925	37,980
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	143,200
CELA & HS - principal - Bond #2	1,260,000	1,260,000	1,260,000
CELA & HS - interest	656,000	605,600	555,200
CELA & HS - principal - Bond #3	1,250,000	1,775,000	1,775,000
CELA & HS - interest	1,348,788	1,233,788	1,145,038
CELA & HS - principal - Bond #4		460,000	605,000
CELA & HS - interest		506,431	497,900
Subtotal BOE	\$ 6,768,812	\$ 8,031,456	\$ 7,953,108
Total Debt Service Due	\$ 6,906,638	\$ 8,165,594	\$ 8,083,488
Use of Premium	\$ (1,603,887)	\$ (1,800,000)	\$ (1,045,000)
Total Supported by TAXES	\$ 5,302,751	\$ 6,365,594	\$ 7,038,488
Change in Total Supported by Taxes		\$ 1,062,843	\$ 672,894
		20.04%	10.57%

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

	2022/2023	2023/2024	2024/2025
	BUDGET	BUDGET	BOF RECOMMENDED BUDGET
Revenues:			
Supported by TAXES	447,124	180,675	169,577
Interest Income	5,000	40,000	40,000
Communication Tower Revenue	425,000	370,000	390,000
Town Clerk Document Fees	5,000	5,000	5,000
Unappropriated Balance	-	398,144	54,455
Total Revenues	882,124	993,819	659,032
Expenditures:			
Town Properties Capital	45,000	90,000	20,000
Town Properties Furniture	2,750	10,925	3,250
Tax Reval	40,000	40,000	40,000
Finance Department	-	-	2,000
Business Machines & Equipment	9,500	40,000	8,300
Fire Department Capital	236,439	198,541	290,000
BOE Capital	93,885	155,675	119,577
PWD Trucks/Equip	235,000	90,000	4,000
Police Cars & Equipment	60,800	100,604	45,605
Public Works Bridge & Drainage Program	122,250	195,000	91,300
Communications Center	26,500	-	-
Planning Commission	10,000	25,000	35,000
Housing Opportunities Commission	-	7,000	-
Total Expenditures	\$ 882,124	\$ 952,745	\$ 659,032
Change in Total Capital Spending		\$ 70,621	\$ (293,713)
		8.01%	-30.83%

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

	2022/2023 ACTUAL	2023/2024 BUDGET	2024/2025 BOF RECOMMENDED BUDGET
<i>Revenues:</i>			
Supported by TAXES	7,441,807	7,250,000	6,900,000
Transfer from OPEB	432,296	364,209	350,000
Employee Contributions	1,243,098	1,645,118	1,320,000
Interest Income	-	-	10,000
	\$ 9,117,202	\$ 9,259,327	\$ 8,580,000
<i>Expenditures:</i>			
Claims & Premiums Paid - Health	8,799,180	8,320,314	8,536,399
Contributions to H S A	587,992	586,969	590,000
Premiums Paid - Non-health	132,332	175,392	165,852
Affordable Care Act Fees	2,148	2,149	2,522
OPEB Contribution	131,293	144,209	114,294
	\$ 9,652,945	\$ 9,229,033	\$ 9,409,067
<i>Beginning Fund Balance</i>	\$ 590,431	\$ 339,326	\$ 1,519,096
Claims Reserve Increase / (Decrease)	\$ (160,000)	\$ (150,000)	\$ -
<i>Ending Reserver for IBNR</i>	\$ 519,000	\$ 369,000	\$ 369,000
Ending Fund Balance	\$ 214,688	\$ 519,620	\$ 690,029

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

	2022/2023 ACTUAL	2023/2024 BUDGET	2024/2025 BOF RECOMMENDED BUDGET
Property Taxes			
Interest/Lien Fees	208,828	200,000	200,000
Motor Vehicle Supplemental	616,221	525,000	525,000
total \$	825,049 \$	725,000 \$	725,000
Licenses & Permits			
Health	38,500	35,000	30,000
Zoning Board of Appeals	7,224	13,000	12,000
Zoning	29,786	35,000	37,000
Building	320,074	204,000	252,000
Inland Wetlands	5,727	5,000	5,500
Planning	200	-	-
Enviro Enforcement	7,126	7,000	7,500
Public Works Fees	3,300	3,100	1,000
Fire Marshal Fees	5,065	6,000	5,000
Other Licenses & Permits	14,080	10,000	10,000
total \$	431,082 \$	318,100 \$	360,000
Intergovernmental			
Veterans Exemption / Elderly Relief	15,920	17,000	15,356
Emergency Mgmt Perf Grant	-	7,285	7,362
Municipal Stabilization Grant	265,666	265,666	265,666
Town Aid	271,613	271,613	271,360
Aid to Eldery Relief	1,694	-	-
Judicial	6,378	2,000	2,000
PILOT - State Property	19,563	14,742	17,430
Municipal Aid Funding	1,149	1,149	1,149
Motor Vehicle Reimbursement	-	1,796	448,977
Municipal Revenue Sharing	274,340	-	-
LOCIP	74,613	113,189	116,761
Education ECS	3,491,276	3,481,120	3,481,120
Special Education	651,000	651,000	575,000
total \$	5,073,211 \$	4,826,560 \$	5,202,181
Local Revenues			
Interest Income	1,387,423	1,000,000	900,000
Senior Center Recreation Fees	25,882	20,000	20,000
Town Clerk Receipts	84,167	100,000	85,000
Town Engineer	9,861	10,000	10,000
Other Local Revenue	2,423	7,000	7,000
Real Estate Conveyance	301,838	250,000	225,000
Telephone Line Access	21,613	20,000	20,000
Student Tuition	383,997	408,000	550,000
Sale of Equipment	4,000	-	-
Police Private Duty	61,411	30,000	32,000
EMS/Paramedic Billings	317,166	300,000	275,000
total \$	2,599,781 \$	2,145,000 \$	2,124,000
Total Non-Tax Revenue	\$ 8,929,122 \$	\$ 8,014,660 \$	\$ 8,411,181
Change in Total Non-Tax Revenue		\$ (914,462) \$	396,521
		-10.24%	4.95%

**Estimated Revenues & Expenses - Other Governmental Funds
Fiscal Year 2024-2025**

Fund	Revenue	Expenses	Transfers Out	Net
Recreation Programs	524,190	401,380	115,850	6,960
Drop Off Center	216,294	213,582	-	2,712
Dog Fund	3,600	6,300	-	(2,700)
Communication Tower Fund	429,485	31,000	390,000	8,485
User Surcharges	188,380	135,000	-	53,380
Preschool Program	161,000	161,000	-	-
Debt Service Fund	-	1,045,000	-	(1,045,000)
Total				
Other Governmental Funds	1,522,949	1,993,262	505,850	(976,163)