

The following Budget was approved by the Board of Finance at their meeting of April 1, 2015 and was approved by referendum on Saturday, April 25, 2015.

**BOARD OF FINANCE**  
**FISCAL 2015/2016 RECOMMENDED BUDGET**

OPERATIONS		# of Mills
Municipal Operations	\$ 9,305,268	5.89
Education Operations	32,532,684	20.61
Medical Insurance Fund	6,493,287	4.11
GASB 45	257,461	0.16
OPERATING EXPENDITURES	<b>\$ 48,588,700</b>	<b>30.78</b>
Non-tax Revenues	\$ 7,557,395	4.79
Adjustments to Property Taxes	(663,000)	(0.42)
Appropriated from Fund Balance	-	0.00
To be raised by PROPERTY TAXES	<b>\$ 41,694,305</b>	<b>26.41</b>
<b>DEBT SERVICE</b>		
To be raised by PROPERTY TAXES	<b>\$ 2,887,602</b>	<b>1.83</b>
<b>CAPITAL &amp; NONRECURRING</b>		
Municipal Capital Spending	530,201	
Education Capital Spending	331,631	
CAPITAL EXPENDITURES	<b>\$ 861,832</b>	
To be raised by PROPERTY TAXES	<b>\$ 462,832</b>	<b>0.29</b>
<b>TOTAL PROPERTY TAXES</b>	<b>\$ 45,044,739</b>	<b>28.53</b>

TAXABLE GRAND LIST	1,578,580,283
DOLLARS PER MILL	1,578,580
MILL RATE CHANGE	2.45
% MILL RATE CHANGE	9.39%

MILL RATE CHANGE, ADJUSTED*	0.55
% MILL RATE CHANGE, ADJUSTED*	1.97%

\*2014/2015 Revaluation Adjusted Mill Rate = 27.98

SUMMARY OF EXPENDITURES	
<b>MUNICIPAL EXPENDITURES</b>	
Operating Expenditures	\$ 9,305,268
Contribution to Medical Insurance Fund	951,075
Contribution to GASB 45	26,000
Contribution to Debt Service	160,000
Contribution to Capital & Nonrecurring Fund	131,201
GENERAL FUND	<b>\$ 10,573,544</b>
CAPITAL & NONRECURRING FUND	<b>\$ 530,201</b>
OTHER GOVERNMENTAL FUNDS	<b>\$ 1,108,569</b>

SHALL the town government expenditures totaling \$10,573,544 from the General Fund and \$530,201 from the capital and nonrecurring funds and \$1,108,569 from other governmental funds for the fiscal year commencing July 1, 2015 and ending June 30, 2016 be approved?

<b>EDUCATION EXPENDITURES</b>	
Operating Expenditures	\$ 32,532,684
Contribution to GASB 45	\$ 231,461
Contribution to Medical Insurance Fund	5,542,212
Contribution to Debt Service	2,727,602
Contribution to Capital & Nonrecurring Fund	331,631
GENERAL FUND	<b>\$ 41,365,590</b>
CAPITAL & NONRECURRING FUND	<b>\$ 331,631</b>

SHALL the education expenditures totaling \$41,365,590 from the General Fund and \$331,631 from the capital and nonrecurring funds for the fiscal year commencing July 1, 2015 and ending June 30, 2016 be approved?

**BOARD OF FINANCE RECOMMENDED BUDGET**  
**MUNICIPAL OPERATIONS**

	2014/2015	2015/2016	2015/2016
	ADJUSTED	SELECTMEN	BOF
	BUDGET	REQUESTED	REQUESTED
	BUDGET	BUDGET	BUDGET
<b>Board of Selectmen</b>			
Elected Salaries	97,579	100,019	100,019
Salaries	43,394	45,014	45,014
Grants Administrator	4,000	4,000	4,000
Exam Land Records	2,000	2,000	2,000
Cable Broadcasting Expenses	13,500	14,025	14,025
Materials & Supplies	3,000	3,000	3,000
<b>total \$</b>	<b>163,473</b>	<b>\$ 168,058</b>	<b>\$ 168,058</b>
<b>Town Clerk</b>			
Town Clerk	64,113	65,711	65,711
Salaries	60,740	62,207	62,207
Indexing & Microfilming	21,000	21,000	21,000
Vital Statistics	400	400	400
Ordinance Update	800	800	800
Materials & Supplies	2,000	2,000	2,000
<b>total \$</b>	<b>149,053</b>	<b>\$ 152,117</b>	<b>\$ 152,117</b>
<b>Probate</b>			
Facility Fees	2,623	2,702	2,702
<b>Registrars of Voters</b>			
Registrars of Voters	27,358	28,042	28,042
Salaries	17,000	17,000	17,000
Materials & Supplies	12,380	13,475	13,475
<b>total \$</b>	<b>56,738</b>	<b>\$ 58,517</b>	<b>\$ 58,517</b>
<b>Finance</b>			
Salaries	224,135	232,788	232,788
Materials & Supplies	6,250	6,250	6,250
<b>total \$</b>	<b>230,385</b>	<b>\$ 239,038</b>	<b>\$ 239,038</b>
<b>Board of Finance</b>			
Salaries	2,266	2,323	2,323
Town Audit	50,000	52,000	52,000
BOF - General Counsel	4,000	4,000	4,000
Materials & Supplies	3,000	3,000	3,000
Contingency	33,000	33,000	33,000
<b>total \$</b>	<b>92,266</b>	<b>\$ 94,323</b>	<b>\$ 94,323</b>
<b>Treasurer</b>			
Treasurer	12,207	12,380	12,380
Materials & Supplies	200	200	200
<b>total \$</b>	<b>12,407</b>	<b>\$ 12,580</b>	<b>\$ 12,580</b>
<b>Assessor</b>			
Salaries	130,120	131,824	131,824
Audits - Personal Property	24,000	22,500	22,500
Materials & Supplies	5,895	5,895	5,895
<b>total \$</b>	<b>160,015</b>	<b>\$ 160,219</b>	<b>\$ 160,219</b>
<b>Tax Collector</b>			
Elected Salaries	68,887	70,597	70,597
Salaries	96,726	99,642	99,642
Materials & Supplies	4,100	4,100	4,100
Delinquent Tax Collection Fees	7,500	4,500	4,500
<b>total \$</b>	<b>177,213</b>	<b>\$ 178,839</b>	<b>\$ 178,839</b>

**BOARD OF FINANCE RECOMMENDED BUDGET**  
**MUNICIPAL OPERATIONS**

	2014/2015	2015/2016	2015/2016
	ADJUSTED	SELECTMEN	BOF
	BUDGET	REQUESTED	REQUESTED
	BUDGET	BUDGET	BUDGET
<b>Board of Assessment Appeal</b>			
Elected Salaries	450	458	458
Salaries	552	566	566
Materials & Supplies	50	50	50
<b>total \$</b>	<b>1,052</b>	<b>1,073</b>	<b>1,073</b>
<b>Unclassified Payroll &amp; Benefits</b>			
Overtime Contingency	500	3,000	3,000
Salary Adjustments	15,000	15,000	15,000
Social Security	281,923	288,284	288,284
Pension	444,363	435,000	435,000
GASB 45	23,700	26,000	26,000
Unemployment	15,000	15,000	15,000
Workers Compensation	195,000	224,250	221,950
Employee Physicals	2,000	2,000	2,000
Mileage Reimbursement	1,200	1,000	1,000
<b>total \$</b>	<b>978,686</b>	<b>1,009,534</b>	<b>1,007,234</b>
<b>Professional Services</b>			
General/Other Legal Counsel	25,000	25,000	25,000
Labor Legal Counsel	25,000	25,000	25,000
Health Code Enforcement	2,000	2,000	2,000
Land Use Legal Counsel	10,000	10,000	10,000
Planning Legal	5,000	5,000	5,000
Zoning Legal	10,000	10,000	10,000
ZBA Legal	10,000	10,000	10,000
Inland Wetlands Legal	5,000	5,000	5,000
Tax/Assessment Legal Counsel	7,500	7,500	7,500
Town Engineer	6,500	-	-
Consulting	3,000	3,000	3,000
<b>total \$</b>	<b>109,000</b>	<b>102,500</b>	<b>102,500</b>
<b>Intergovernmental Agencies</b>			
Ct. Conf of Municipalities	1,000	1,000	1,000
HVCEO	13,047	13,047	13,047
Candlewood Lake Authority	57,338	57,338	57,338
Candlewood Lake - Admin Cost	-	-	27,298
Regional Animal Control	75,372	75,372	75,372
Public Transportation	92,280	94,980	94,980
Household Hazard Waste	6,000	6,000	6,000
<b>total \$</b>	<b>245,037</b>	<b>247,737</b>	<b>275,035</b>
<b>General Insurance</b>			
Property & Casualty	180,000	175,000	175,000
<b>total \$</b>	<b>180,000</b>	<b>175,000</b>	<b>175,000</b>
<b>Business Machines</b>			
Systems Administration	44,270	45,387	45,387
Postage Machine Lease	2,267	1,500	1,500
Telephone Maintenance	2,790	2,790	2,790
LAN Maintenance	20,094	21,988	21,988
Copier Maintenance	4,892	4,696	4,696
Assessor Equipment	23,150	23,075	23,075
Tax Collector Equipment	12,160	12,106	12,106
Finance Equipment	15,250	35,250	35,250
Comm Center Equipment	34,329	39,653	39,653
Police Equipment	13,980	13,980	13,980
Technology	23,627	29,270	29,270
Fire Equipment	2,060	2,065	2,065
Materials & Supplies	2,800	3,650	3,650
Land Use Equipment	3,675	4,008	4,008
Postage	26,000	26,000	26,000
<b>total \$</b>	<b>231,344</b>	<b>265,418</b>	<b>265,418</b>

**BOARD OF FINANCE RECOMMENDED BUDGET**  
**MUNICIPAL OPERATIONS**

	2014/2015 ADJUSTED BUDGET	2015/2016 SELECTMEN REQUESTED BUDGET	2015/2016 BOF REQUESTED BUDGET
<b>Human Resources</b>			
Business Services	30,000	30,000	30,000
total \$	\$ 30,000	\$ 30,000	\$ 30,000
<b>Planning Commission</b>			
Salaries	3,390	3,390	3,390
Materials & Supplies	900	900	900
total \$	\$ 4,290	\$ 4,290	\$ 4,290
<b>Zoning Commission</b>			
Salaries	58,238	59,942	59,942
Regulations Review & Update	4,500	4,500	4,500
Materials & Supplies	1,800	2,800	2,800
total \$	\$ 64,538	\$ 67,242	\$ 67,242
<b>Zoning Board of Appeals</b>			
Salaries	5,352	5,487	5,487
Materials & Supplies	3,500	3,500	3,500
total \$	\$ 8,852	\$ 8,987	\$ 8,987
<b>Utilities</b>			
Town Properties	255,000	255,000	238,384
Fire Companies	64,000	64,000	64,000
Street Lights	15,000	15,000	15,000
Gasoline and Diesel	123,300	105,400	89,148
total \$	\$ 457,300	\$ 439,400	\$ 406,532
<b>Permanent Building Committee</b>			
Salaries	2,101	2,155	2,155
Materials & Supplies	150	150	150
total \$	\$ 2,251	\$ 2,305	\$ 2,305
<b>General Land Use</b>			
Salaries	9,313	9,548	9,548
Materials & Supplies	450	450	450
total \$	\$ 9,763	\$ 9,998	\$ 9,998
<b>Historical Properties Commission</b>			
Materials & Supplies	250	250	250
total \$	\$ 250	\$ 250	\$ 250
<b>Commission of the Youth</b>			
Salaries	893	-	-
Materials & Supplies	2,000	-	-
total \$	\$ 2,893	\$ -	\$ -
<b>Police</b>			
Regular Salaries	462,512	505,149	507,249
Overtime	67,500	67,500	67,500
Private Duty	30,000	20,000	20,000
Project DARE	1,000	1,000	1,000
Training Overtime	6,000	6,000	6,000
Uniforms	9,400	9,400	9,400
Resident State Troopers	859,900	909,864	919,064
Education & Training	7,000	7,000	7,000
Equipment Maintenance	5,000	5,600	5,600
Materials & Supplies	4,000	6,000	6,000
Vehicle Maintenance	8,000	8,000	8,000
SRO Programs & Supplies	500	500	500
total \$	\$ 1,460,812	\$ 1,546,013	\$ 1,557,313

**BOARD OF FINANCE RECOMMENDED BUDGET**  
**MUNICIPAL OPERATIONS**

	2014/2015	2015/2016	2015/2016
	ADJUSTED	SELECTMEN	BOF
	BUDGET	REQUESTED	REQUESTED
	BUDGET	BUDGET	BUDGET
<b>Communications Center</b>			
Salaries	221,569	226,497	226,497
Overtime	12,989	8,000	8,000
NW-PSCC	5,433	5,446	5,446
Materials & Supplies	2,500	2,500	2,500
Training-EMD	1,500	1,500	1,500
Emergency Notification	5000	5000	5000
<b>total \$</b>	<b>\$ 248,991</b>	<b>\$ 248,942</b>	<b>\$ 248,942</b>
<b>Fire Companies</b>			
Physicals	12,500	12,500	12,500
Length of Service Program	35,000	35,000	35,000
Building Supplies & Repairs	4,950	6,150	6,150
Fire Cos. Maint & Repairs	80,500	80,500	80,500
Technology	3,000	3,000	3,000
Dept. Materials & Supplies	67,900	87,075	87,075
Fire Cos. Supplies & Equip.	22,975	21,950	21,950
Portable Equipment	8,000	7,000	7,000
Hydrants	4,000	6,000	6,000
BOS Cut to be Allocated		(10,000)	(10,000)
<b>total \$</b>	<b>\$ 238,825</b>	<b>\$ 249,175</b>	<b>\$ 249,175</b>
<b>Ambulance / Paramedic</b>			
Contracted Services	382,357	502,599	502,599
<b>total</b>	<b>\$382,357</b>	<b>\$502,599</b>	<b>\$502,599</b>
<b>Fire Marshal</b>			
Salaries	21,915	22,456	22,456
Materials & Supplies	700	700	700
<b>total \$</b>	<b>\$ 22,615</b>	<b>\$ 23,156</b>	<b>\$ 23,156</b>
<b>Building Inspector</b>			
Salaries	119,132	122,287	122,287
ICC Plan Reviews/Consultants	5,000	5,000	5,000
Materials & Supplies	1,000	540	540
<b>total \$</b>	<b>\$ 125,132</b>	<b>\$ 127,827</b>	<b>\$ 127,827</b>
<b>Office of Emergency Management</b>			
Salaries	9,565	9,924	9,924
Training	450		
Materials & Supplies	6,550	6,100	6,100
<b>total \$</b>	<b>\$ 16,565</b>	<b>\$ 16,024</b>	<b>\$ 16,024</b>
<b>Public Works</b>			
Salaries	779,880	801,808	801,808
Special Personnel	5,800	5,800	5,800
Overtime	67,182	68,862	68,862
Uniforms	13,000	13,000	13,000
Disposal Fees	8,500	8,500	8,500
Contracted Services	196,750	200,000	200,000
Town Engineer	-	26,500	26,500
Town Aid/LOCIP	275,513	356,934	356,934
Road Repair	599,817	388,006	388,006
Bldgs & Grnds Mat & Supplies	65,000	70,000	70,000
Highways & Streets Mat & Sup	20,000	20,000	20,000
Snow Materials & Supplies	75,000	75,000	75,000
Safety Committee	300	300	300
Truck/Equipment Maint	90,000	90,000	90,000
<b>total \$</b>	<b>\$ 2,196,742</b>	<b>\$ 2,124,710</b>	<b>\$ 2,124,710</b>
<b>Health</b>			
Salaries	237,989	243,964	243,964
Water Tests	6,250	6,500	6,500
Clinics	200	200	200
Materials & Supplies	2,150	2,200	2,200
<b>total \$</b>	<b>\$ 246,589</b>	<b>\$ 252,864</b>	<b>\$ 252,864</b>

**BOARD OF FINANCE RECOMMENDED BUDGET**  
**MUNICIPAL OPERATIONS**

	2014/2015 ADJUSTED BUDGET	2015/2016 SELECTMEN REQUESTED BUDGET	2015/2016 BOF REQUESTED BUDGET
<b>Inland/Wetlands</b>			
Salaries	2,890	2,963	2,963
Fees & Services	2,000	2,000	2,000
Materials & Supplies	1,000	1,000	1,000
<b>total \$</b>	<b>5,890 \$</b>	<b>5,963 \$</b>	<b>5,963</b>
<b>WPCA</b>			
Salaries	525	538	538
Materials & Supplies	900	900	900
<b>total \$</b>	<b>1,425 \$</b>	<b>1,438 \$</b>	<b>1,438</b>
<b>Social Services</b>			
Salaries	52,035	53,433	53,433
Women's Center	2,000	2,000	2,000
Regional Hospice	1,675	1,675	1,675
Counseling Services	3,600	3,600	3,600
Ability Beyond Disability	1,000	1,000	1,000
WeCAHR	500	500	500
Regional Mental Health Board	1,000	1,556	1,556
Danbury Youth	320	320	320
Regional Homeless Program	3,000	700	700
Materials & Supplies	884	884	884
Family & Childrens Aid	480	480	480
Veterans Services	250	250	250
<b>total \$</b>	<b>66,744 \$</b>	<b>66,398 \$</b>	<b>66,398</b>
<b>Senior Services</b>			
Salaries	104,932	107,547	107,547
Materials & Supplies	6,500	6,500	6,500
Nutrition Program	3,760	3,603	3,603
Recreation Programs	40,000	40,000	40,000
<b>total \$</b>	<b>155,192 \$</b>	<b>157,650 \$</b>	<b>157,650</b>
<b>Ball Pond Advisory Comm</b>			
Salaries	471	483	483
Weed Control	7,550	7,471	7,471
<b>total \$</b>	<b>8,021 \$</b>	<b>7,954 \$</b>	<b>7,954</b>
<b>Commission on Aging</b>			
Salaries	2,597	2,662	2,662
Materials & Supplies	900	900	900
<b>total \$</b>	<b>3,497 \$</b>	<b>3,562 \$</b>	<b>3,562</b>

**BOARD OF FINANCE RECOMMENDED BUDGET**  
**MUNICIPAL OPERATIONS**

		2015/2016	2015/2016	
	2014/2015	SELECTMEN	BOF	
	ADJUSTED	REQUESTED	REQUESTED	
	BUDGET	BUDGET	BUDGET	
<b>Recreation</b>				
Salaries	53,508	54,997	54,997	
<b>total</b>	<b>\$ 53,508</b>	<b>\$ 54,997</b>	<b>\$ 54,997</b>	
<b>Library</b>				
Salaries	432,462	442,963	442,963	
Educational	600	600	600	
Automation	16,000	16,300	16,300	
Maintenance	1,300	1,200	1,200	
Technical Supplies	2,200	2,000	2,000	
Books & Materials	40,676	40,676	40,676	
Programs	4,700	4,700	4,700	
<b>total</b>	<b>\$ 497,938</b>	<b>\$ 508,439</b>	<b>\$ 508,439</b>	
<b>Total Municipal Budget</b>	<b>\$ 9,100,272</b>	<b>\$ 9,327,838</b>	<b>\$ 9,331,268</b>	
Payroll	\$ 3,632,767	\$ 3,768,423	\$ 3,770,623	
Non-Payroll	\$ 5,467,505	\$ 5,559,415	\$ 5,560,745	
<b><i>Increase in Total Municipal Budget</i></b>		\$ 227,566	\$ 230,996	
		2.50%	2.54%	
<b><i>Increase in Municipal Payroll</i></b>		\$ 135,656	\$ 137,756	
		3.73%	3.79%	
<b><i>Increase in Municipal Non-Payroll</i></b>		\$ 91,910	\$ 93,240	
		1.68%	1.71%	

**BOARD OF FINANCE RECOMMENDED BUDGET  
EDUCATION OPERATIONS**

	<b>2014 / 2015 VOTER APPROVED BUDGET</b>	<b>2015 / 2016 BOE RECOMMENDED BUDGET</b>	<b>2015/2016 BOF RECOMMENDED BUDGET</b>
<b>REGULAR EDUCATION</b>			
Administrators	\$ 1,771,430	\$ 1,824,860	\$ 1,824,860
Teachers & Substitutes	14,454,645	14,809,609	14,809,609
Paraprofessionals & Cafeteria	421,205	446,238	446,238
Secretaries	816,643	875,919	875,919
Athletics & Cultural Affairs	495,576	514,970	514,970
Custodial/Grounds/Maintenance	1,294,200	1,388,607	1,388,607
Technology Support	300,843	303,321	303,321
Payroll Adjustment	141,368	114,080	64,080
<b>subtotal - Payroll</b>	<b>\$ 19,695,910</b>	<b>\$ 20,277,604</b>	<b>\$ 20,227,604</b>
Benefits (non-health)	\$ 1,207,519	\$ 1,236,260	\$ 1,236,260
Purchases Prof/Tech Services	262,452	313,451	313,451
Vo-Ag & Magnet School Tuition	40,104	54,951	54,951
Financial Services	262,604	272,394	272,394
Human Resource Services	28,000	77,290	27,290
Instr. Repairs & Bldg. Maintenance	215,927	200,311	200,311
Service Contract - Bldgs & Grounds	234,925	247,290	247,290
Leases - Copiers & Postage Meters	151,407	154,953	154,953
Facility/Ground Projects	60,500	53,530	53,530
Student Transportation	1,208,984	1,221,738	1,221,738
Auto/Property/Casualty Insurance	248,412	261,491	261,491
Telephone/Internet Provider	48,544	48,773	48,773
Postage	8,446	6,984	6,984
Advertising	7,479	7,600	7,600
Printing	12,239	10,798	10,798
Conference/Travel	19,279	17,867	17,867
Instructional/Technology Supplies	261,529	257,185	257,185
Software/Licenses	116,976	116,017	116,017
Custodial/Grounds/Maint. Supplies	84,010	84,010	84,010
Electricity	618,800	655,386	655,386
Propane	23,205	24,558	24,558
Heating Oil	344,300	286,650	286,650
Diesel & Gasoline	174,888	146,386	146,386
Curriculum Implementation	12,538	79,278	79,278
Magazines/Subscriptions	8,259	9,223	9,223
Textbooks/Workbooks	54,629	57,519	57,519
Library Books	24,785	27,038	27,038
Office, Guidance & Athletic Supplies	86,825	91,736	91,736
Equipment	147,106	211,889	211,889
Dues & Fees	119,032	147,013	147,013
	<b>\$ 6,093,703</b>	<b>\$ 6,379,569</b>	<b>\$ 6,329,569</b>
Less: Participation Fees (Extracurricular)	(85,000)	(92,000)	(92,000)
<b>subtotal - Program Support</b>	<b>\$ 6,008,703</b>	<b>\$ 6,287,569</b>	<b>\$ 6,237,569</b>
<b>TOTAL REGULAR EDUCATION</b>	<b>\$ 25,704,613</b>	<b>\$ 26,565,173</b>	<b>\$ 26,465,173</b>



**BOARD OF FINANCE REQUESTED BUDGET  
EDUCATION OPERATIONS**

	<b>2014 / 2015 VOTER APPROVED BUDGET</b>	<b>2016 / 2016 BOE RECOMMENDED BUDGET</b>	<b>2015 / 2016 BOF RECOMMENDED BUDGET</b>
<b>SPECIAL EDUCATION</b>			
Administrators	248,030	250,968	250,968
Teachers, Therapists & Subs.	3,501,801	3,540,956	3,540,956
Paraprofessionals	662,657	700,472	700,472
Secretaries	118,100	128,405	128,405
subtotal - Payroll	<b>\$ 4,530,588</b>	<b>\$ 4,620,801</b>	<b>\$ 4,620,801</b>
Administration	31,641	35,624	35,624
Contracted Services - District Wide	102,752	108,262	108,262
Out of District - Tuition & Homebound	662,245	709,051	709,051
Transportation	552,524	545,412	545,412
Special Education Program Support	23,681	27,415	27,415
PPS Program Support	18,592	20,945	20,945
Summer/Extended Year Programs	250		
subtotal - Program Support	<b>\$ 1,391,685</b>	<b>\$ 1,446,709</b>	<b>\$ 1,446,709</b>
<b>TOTAL SPECIAL EDUCATION</b>	<b>\$ 5,922,273</b>	<b>\$ 6,067,510</b>	<b>\$ 6,067,510</b>
<b>Total Education Budget</b>	<b>\$ 31,626,886</b>	<b>\$ 32,632,684</b>	<b>\$ 32,532,684</b>
<i>Payroll</i>	\$ 24,226,498	\$ 24,898,405	\$ 24,848,405
<i>Non-Payroll</i>	\$ 7,400,388	\$ 7,734,278	\$ 7,684,278
<i>Increase in BOE Payroll Budget</i>		\$ 671,908	\$ 621,908
		2.77%	2.57%
<i>Increase in BOE Non-Payroll Budget</i>		\$ 333,890	\$ 283,890
		4.51%	3.84%
<i>Increase in Total Education Operating Budget</i>		\$ 1,005,798	\$ 905,798
		3.18%	2.86%
<b>NON-OPERATING BUDGET</b>			
<i>Health Insurance</i>	\$ 5,558,893	\$ 5,606,270	\$ 5,542,212
<i>GASB-45 Contribution</i>	\$ 213,300	\$ 231,461	\$ 231,461
<i>Debt Service</i>	\$ 2,786,996	\$ 2,727,602	\$ 2,727,602
<i>Capital Expenditure / Contribution</i>	\$ 631,631	\$ 631,631	\$ 331,631
<b>TOTAL EDUCATION BUDGET</b>	<b>\$ 40,817,706</b>	<b>\$ 41,829,648</b>	<b>\$ 41,365,590</b>
<i>Total Dollar Change</i>		\$ 1,011,942	\$ 547,884
<i>Total Percentage Change</i>		2.48%	1.34%

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

	2014/2015 ADJUSTED BUDGET	2015/2016 SELECTMEN REQUESTED BUDGET	2015/2016 BOF RECOMMENDED BUDGET
<b>Municipal Debt</b>			
Sr. Center/Fire App - principal	106,575	107,311	107,311
Sr. Center / Fire App - interest	54,962	52,689	52,689
<b>Subtotal Town</b>	<b>\$ 161,537</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>
<b>BOE Debt</b>			
School Project 2009 - princPart 1&2	1,283,425	1,287,690	1,287,690
School Project 2009 -inter- Part 1&2	685,037	651,887	651,887
98 School Improvement - principal	100,000	100,000	100,000
98 School Improvement - interest	21,625	16,900	16,900
99 Consolidated School - principal	265,000	265,000	265,000
99 Consolidated School - interest	72,809	59,625	59,625
06 School Projects - principal	280,000	295,000	295,000
06 School Projects - interest	79,100	51,500	51,500
<b>Subtotal BOE</b>	<b>\$ 2,786,996</b>	<b>\$ 2,727,602</b>	<b>\$ 2,727,602</b>
<b>Total Supported by TAXES</b>	<b>\$ 2,948,533</b>	<b>\$ 2,887,602</b>	<b>\$ 2,887,602</b>
<b>Decrease in Total Supported by Taxes</b>		<b>\$ (60,931)</b>	<b>\$ (60,931)</b>
		<b>-2.07%</b>	<b>-2.07%</b>

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

	2014/2015 ADJUSTED BUDGET	2015/2016 SELECTMEN REQUESTED BUDGET	2015/2016 BOF RECOMMENDED BUDGET
<b>Revenues:</b>			
Supported by TAXES	828,424	834,232	462,832
Recreation Programs Fund	119,000	119,000	119,000
Communication Tower Revenue	210,000	230,000	230,000
Drop Off Center Revenue	-	-	40,000
Town Clerk Document Fees	10,000	10,000	10,000
<b>Total Revenues</b>	<b>1,167,424</b>	<b>1,193,232</b>	<b>861,832</b>
<b>Expenditures:</b>			
Town Properties Capital	25,000	85,000	85,000
Town Properties - Furniture	2,250	0	0
Tax Reval	56,000	44,800	44,800
Business Machines & Equipment		6,000	6,000
Recreation Capital	140,000	110,000	60,000
Fire Department Capital	157,924	158,801	158,801
BOE Capital	631,631	631,631	331,631
PWD Trucks/Equip	39,000	37,000	37,000
Tax Collector	4,000		
Police Cars & Equipment	21,619	0	18,600
Public Works Bridge & Drainage Program	90,000	120,000	120,000
<b>Total Expenditures</b>	<b>\$ 1,167,424</b>	<b>\$ 1,193,232</b>	<b>\$ 861,832</b>
<b>Increase (Decrease) in Total Capital Spending</b>		<b>\$ 25,808</b>	<b>\$ (305,592)</b>
		<b>2.21%</b>	<b>-26.18%</b>

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

	2014/2015 ADJUSTED BUDGET	2015/2016 SELECTMEN REQUESTED BUDGET	2015/2016 BOF RECOMMENDED BUDGET
<i>Revenues:</i>			
Supported by TAXES	6,495,300	6,578,741	6,493,287
Employee Contributions	1,420,120	1,414,259	1,399,617
Interest Income			
Trans YE Surplus to Medical			
Transfer from Town & BOE to OPEB	\$ 7,915,420	\$ 7,993,000	\$ 7,892,904
<i>Expenditures:</i>			
Claims & Premiums Paid - Health	7,728,908	7,827,000	7,726,904
Premiums Paid - Non-health	137,000	141,000	141,000
Affordable Care Act Fees	49,512	25,000	25,000
	\$ 7,915,420	\$ 7,993,000	\$ 7,892,904
<i>Beginning Fund Balance</i>	\$ 1,922,907	\$ 2,290,366	\$ 2,298,366
<i>Claims Reserve</i>	\$ 415,000	\$ 415,000	\$ 415,000
<i>Ending Fund Balance</i>	\$ 1,507,908	\$ 1,875,366	\$ 1,883,366
<i>Decrease In Total Supported by Taxes -</i>		\$ 83,441	\$ (2,013)
		1.28%	-0.03%

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

	2014/2015 ADJUSTED BUDGET	2015/2016 SELECTMEN REQUESTED BUDGET	2015/2016 BOF RECOMMENDED BUDGET
<b>Property Taxes</b>			
Interest/Lien Fees	175,000	170,500	170,500
Motor Vehicle Supplemental	310,000	320,000	320,000
total \$	\$ 485,000	\$ 490,500	\$ 490,500
<b>Licenses &amp; Permits</b>			
Health	30,000	35,000	35,000
Zoning Board of Appeals	6,000	6,000	6,000
Zoning	21,500	23,500	23,500
Building	125,000	175,000	175,000
Inland Wetlands	10,000	8,500	8,500
Public Works Fees	200	300	300
Envlro Enforcement	6,500	7,500	7,500
Other Licenses & Permits	6,000	5,000	5,000
total \$	\$ 205,200	\$ 260,800	\$ 260,800
<b>Intergovernmental</b>			
Town Aid	275,513	276,563	276,563
Aid to Elderly Relief	95,000	90,000	90,000
Judicial	1,000	1,000	1,000
PILOT - State Property	18,414	20,607	19,440
Veterans Exemption	18,000	16,000	16,000
Public Library	1,200	1,158	1,158
LOCIP	80,462	80,517	80,517
Pequot	23,037	24,683	26,490
Municipal Revenue Sharing	1,081	1,081	1,149
School Security	157,081	-	-
School Construction Grant	34,213	33,069	33,069
Education ECS	4,453,833	4,468,243	4,461,074
Transportation	37,533	41,941	51,952
Special Education	300,000	193,491	225,931
Adult Education	4,141		
total \$	\$ 5,500,508	\$ 5,248,353	\$ 5,284,343
<b>Local Revenues</b>			
Town Ordinance Fines	500	500	500
Interest Income	200,000	200,000	200,000
Real Estate Conveyance	120,000	175,000	175,000
Town Clerk Receipts	110,000	100,000	100,000
Police Private Duty	30,000	20,000	20,000
EMS/Paramedic Billings	210,000	216,560	216,560
Student Tuition	750,480	716,050	741,692
Telephone Line Access	28,230	25,000	25,000
Senior Center Recreation Fees	28,000	28,000	28,000
Other Local Revenue	9,000	5,000	5,000
Town Engineer		10,000	10,000
total \$	\$ 1,486,210	\$ 1,496,110	\$ 1,521,752
Close out PY Encumb			
<b>Total Non-Tax Revenue</b>	<b>\$ 7,676,918</b>	<b>\$ 7,495,763</b>	<b>\$ 7,557,395</b>
<b>Decrease In Total Non-Tax Revenue</b>		<b>\$ (181,155)</b>	<b>\$ (119,523)</b>
		<b>-2.36%</b>	<b>-1.56%</b>

**Estimated Revenues & Expenses - Other Governmental Funds  
Fiscal Year 2015-2016**

Fund	Revenue	Expenses	Transfers Out	Net
Recreation Programs	488,750	351,668	120,000	17,082
Drop Off Center	128,506	136,539	-	(8,033)
Dog Fund	3,600	2,300	-	1,300
Communication Tower Fund	213,300	2,500	230,000	(19,200)
Municipal Water System	20,430	19,380	-	1,050
User Surcharges	261,040	410,182	-	(149,142)
Preschool Program	186,000	186,000	-	-
<b>Total</b>				
<b>Other Governmental Funds</b>	<b>1,301,626</b>	<b>1,108,569</b>	<b>350,000</b>	<b>(156,943)</b>