

The Following Budget was approved by the Board of Finance at their meeting of April 14, 2016 and was recommended to a Town Meeting to be held on May 4, 2016 at 7:00PM in the Community Room. It was then approved by referendum on Saturday, May 14, 2016.

BOARD OF FINANCE
FISCAL 2016/2017 RECOMMENDED BUDGET

OPERATIONS		<u># of Mills</u>
Municipal Operations	\$ 9,691,928	6.11
Education Operations	32,941,168	20.76
Medical Insurance Fund	6,160,641	3.88
GASB 45	287,957	0.18
	\$ 49,081,695	30.93
Non-tax Revenues	\$ 7,566,558	4.77
Adjustments to Property Taxes	(639,000)	(0.40)
Appropriated from Fund Balance	-	0.00
To be raised by PROPERTY TAXES	\$ 42,154,137	26.56
DEBT SERVICE		
To be raised by PROPERTY TAXES	\$ 2,675,903	1.69
CAPITAL & NONRECURRING		
Municipal Capital Spending	510,853	
Education Capital Spending	540,000	
CAPITAL EXPENDITURES	\$ 1,050,853	
To be raised by PROPERTY TAXES	\$ 691,853	0.44
TOTAL PROPERTY TAXES	\$ 45,521,893	28.68

TAXABLE GRAND LIST	1,587,010,111
DOLLARS PER MILL	1,587,010
MILL RATE CHANGE	0.15
% MILL RATE CHANGE	0.53%

SUMMARY OF EXPENDITURES	
<u>MUNICIPAL EXPENDITURES</u>	
Operating Expenditures	\$ 9,691,928
Contribution to Medical Insurance Fund	922,325
Contribution to GASB 45	26,000
Contribution to Debt Service	157,450
Contribution to Capital & Nonrecurring Fund	151,853
GENERAL FUND	\$ 10,949,556
CAPITAL & NONRECURRING FUND	\$ 510,853
OTHER GOVERNMENTAL FUNDS	\$ 875,699

SHALL the town government expenditures totaling \$10,949,556 from the General Fund and \$510,853 from the capital and nonrecurring funds and \$875,699 from other governmental funds for the fiscal year commencing July 1, 2016 and ending June 30, 2017 be approved?

<u>EDUCATION EXPENDITURES</u>	
Operating Expenditures	\$ 32,941,168
Contribution to GASB 45	\$ 261,957
Contribution to Medical Insurance Fund	5,238,316
Contribution to Debt Service	2,518,453
Contribution to Capital & Nonrecurring Fund	540,000
GENERAL FUND	\$ 41,499,894
CAPITAL & NONRECURRING FUND	\$ 540,000

SHALL the education expenditures totaling \$41,499,894 from the General Fund and \$540,000 from the capital and nonrecurring funds for the fiscal year commencing July 1, 2016 and ending June 30, 2017 be approved?

BOARD OF FINANCE RECOMMENDED BUDGET
MUNICIPAL OPERATIONS

	2015/2016 VOTER APPROVED BUDGET	2016/2017 SELECTMEN REQUESTED BUDGET	2016/2017 BOF RECOMMENDED BUDGET
Board of Selectmen			
Elected Salaries	100,019	102,519	102,519
Salaries	45,014	44,236	44,236
Grants Administrator	4,000	4,000	4,000
Exam Land Records	2,000	2,000	2,000
Cable Broadcasting Expenses	14,025	14,025	14,025
Materials & Supplies	3,000	3,000	3,000
total \$	168,058 \$	169,780 \$	169,780
Town Clerk			
Town Clerk	65,710	67,349	67,349
	62,207	65,625	65,625
Indexing & Microfilming	21,000	21,000	21,000
Vital Statistics	400	400	400
Ordinance Update	800	800	800
Materials & Supplies	2,000	2,500	2,500
total \$	152,117 \$	157,674 \$	157,674
Probate			
Facility Fees	2,702	2,783	2,783
Registrars of Voters			
Registrars of Voters	28,042	28,743	28,743
Salaries	17,000	17,000	17,000
Materials & Supplies	13,475	15,025	15,025
total \$	58,517 \$	60,768 \$	60,768
Finance			
Salaries	232,788	238,714	238,714
Materials & Supplies	6,250	6,250	6,250
total \$	239,038 \$	244,964 \$	244,964
Board of Finance			
Salaries	2,323	2,323	2,323
Town Audit	52,000	52,000	52,000
BOF - General Counsel	4,000		
Materials & Supplies	3,000	3,000	3,000
Contingency	33,000	33,000	33,000
total \$	94,323 \$	90,323 \$	90,323
Treasurer			
Treasurer	12,380	12,557	12,557
Materials & Supplies	200	200	200
total \$	12,580 \$	12,757 \$	12,757
Assessor			
Salaries	131,824	136,936	136,936
Audits - Personal Property	22,500	22,500	22,500
Materials & Supplies	5,895	5,895	5,895
total \$	160,219 \$	165,331 \$	165,331
Tax Collector			
Elected Salaries	70,597	72,450	72,450
Salaries	99,642	101,920	101,920
Materials & Supplies	4,100	4,100	4,100
Delinquent Tax Collection Fees	4,500	5,000	5,000
total \$	178,839 \$	183,470 \$	183,470

BOARD OF FINANCE RECOMMENDED BUDGET
MUNICIPAL OPERATIONS

	2015/2016	2016/2017	2016/2017
	VOTER APPROVED	SELECTMEN	BOF
	BUDGET	REQUESTED	RECOMMENDED
	BUDGET	BUDGET	BUDGET
Board of Assessment Appeal			
Elected Salaries	458	505	505
Salaries	566	580	580
Materials & Supplies	50	50	50
total \$	1,073 \$	1,135 \$	1,135
Unclassified Payroll & Benefits			
Overtime Contingency	3,000	3,000	3,000
Salary Adjustments	15,000	15,000	15,000
Social Security	288,284	293,881	293,920
Pension	435,000	463,000	463,000
GASB 45	26,000	26,000	26,000
Unemployment	15,000	15,000	15,000
Workers Compensation	221,950	216,950	211,950
Employee Physicals	2,000	2,000	2,000
Mileage Reimbursement	1,000	1,000	1,000
total \$	1,007,234 \$	1,035,831 \$	1,030,870
Professional Services			
General/Other Legal Counsel	25,000	35,000	35,000
Labor Legal Counsel	25,000	15,000	15,000
Health Code Enforcement	2,000	2,000	2,000
LandUse 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
Consulting	3,000	3,000	24,050
total \$	102,500 \$	102,500 \$	123,550
Intergovernmental Agencies			
Ct. Conf of Municipalities	999	1,000	1,000
CCM		9,429	9,429
HVCEO	13,048	13,048	13,048
Candlewood Lake Authority	74,636	76,800	-
CLA Negative Unassigned Fund		-	55,621
Candlewood Lake Admin Cost	10,000	-	21,179
Regional Animal Control	75,372	75,372	75,372
Public Transportation	94,980	97,046	97,046
Household Hazard Waste	6,000	6,000	6,000
total \$	275,035 \$	278,695 \$	278,695
General Insurance			
Property & Casualty	175,000	170,000	170,000
total \$	175,000 \$	170,000 \$	170,000
Business Machines			
Systems Administration	45,387	47,097	47,097
Postage Machine Lease	1,500	1,500	1,000
Telephone Maintenance	2,790	2,790	2,690
LAN Maintenance	21,988	30,420	30,420
Copier Maintenance	4,696	4,696	4,696
Assessor Equipment	23,075	15,760	15,760
Tax Collector Equipment	12,106	12,400	12,400
Finance Equipment	35,250	25,250	25,250
Comm Center Equipment	39,653	43,744	42,344
Police Equipment	13,980	13,475	13,475
Technology	29,270	29,785	29,785
Fire Equipment	2,065	2,065	2,065
Materials & Supplies	3,650	3,600	3,400
Land Use Equipment	4,008	8,640	8,640
Postage	26,000	26,000	25,000
total \$	265,418 \$	267,222 \$	264,022

BOARD OF FINANCE RECOMMENDED BUDGET
MUNICIPAL OPERATIONS

	2015/2016 VOTER APPROVED BUDGET	2016/2017 SELECTMEN REQUESTED BUDGET	2016/2017 BOF RECOMMENDED BUDGET
Human Resources			
Business Services	30,000	30,000	30,000
total \$	30,000 \$	30,000 \$	30,000
Planning Commission			
Salaries	3,390	2,707	2,707
Materials & Supplies	900	300	300
total \$	4,290 \$	3,007 \$	3,007
Zoning Commission			
Salaries	59,942	61,336	61,336
Regulations Review & Update	4,500	4,500	4,500
Materials & Supplies	2,800	2,800	2,800
total \$	67,242 \$	68,636 \$	68,636
Zoning Board of Appeals			
Salaries	5,487	5,625	5,625
Materials & Supplies	3,500	3,500	3,500
total \$	8,987 \$	9,125 \$	9,125
Utilities			
Town Properties	238,384	213,000	213,000
Fire Companies	64,000	55,000	55,000
Street Lights	15,000	15,000	15,000
Gasoline and Diesel	89,148	70,000	70,000
total \$	406,532 \$	353,000 \$	353,000
Permanent Building Committee			
Salaries	2,155	2,209	2,209
Materials & Supplies	150	150	150
total \$	2,305 \$	2,359 \$	2,359
General Land Use			
Salaries	9,548	9,789	9,789
Materials & Supplies	450	450	450
total \$	9,998 \$	10,239 \$	10,239
Historical Properties Commission			
Materials & Supplies	250	250	250
total \$	250 \$	250 \$	250
Commission of the Youth			
Salaries		-	512
Materials & Supplies	-	-	488
total \$	- \$	- \$	1,000
Police			
Regular Salaries	507,249	519,665	519,665
Overtime	67,500	82,500	82,500
Private Duty	20,000	20,000	20,000
Project DARE	1,000	1,000	1,000
Training Overtime	6,000	4,000	4,000
Uniforms	9,400	5,500	5,500
Resident State Troopers	919,064	1,278,508	1,235,013
Education & Training	7,000	3,000	3,000
Equipment Maintenance	5,600	9,000	9,000
Materials & Supplies	6,000	6,000	6,000
Vehicle Maintenance	8,000	12,000	12,000
SRO Programs & Supplies	500	500	500
total \$	1,557,313 \$	1,941,673 \$	1,898,178

BOARD OF FINANCE RECOMMENDED BUDGET
MUNICIPAL OPERATIONS

	2015/2016 VOTER APPROVED BUDGET	2016/2017 SELECTMEN REQUESTED BUDGET	2016/2017 BOF RECOMMENDED BUDGET
Communications Center			
Salaries	217,497	216,403	216,403
Overtime	17,000	21,593	21,593
NW-PSCC	5,446	5,446	5,446
Materials & Supplies	2,500	2,500	2,500
Training-EMD	1,500	1,500	1,500
Emergency Notification	5,000	5,000	5,000
total \$	248,942 \$	252,442 \$	252,442
Fire Companies			
Physicals	12,500	12,500	12,500
Length of Service Program	32,500	34,000	34,000
Education & Training		16,000	16,000
Building Supplies & Repairs	2,650	2,650	2,650
Fire Cos. Maint & Repairs	80,500	80,000	80,000
Technology	7,500	8,000	8,000
Dept. Materials & Supplies	81,575	70,010	70,010
Fire Cos. Supplies & Equip.	21,950	17,370	17,370
Portable Equipment	7,000	7,000	7,000
Hydrants	3,000	3,000	3,000
total \$	249,175 \$	250,530 \$	250,530
Ambulance / Paramedic			
Contracted Services	502,599	515,205	515,205
total	\$502,599	\$515,205	\$515,205
Fire Marshal			
Salaries	22,456	23,109	23,109
Materials & Supplies	700	-	-
total \$	23,156 \$	23,109 \$	23,109
Building Inspector			
Salaries	122,287	125,790	125,790
ICC Plan Reviews/Consultants	5,000	4,000	4,000
Materials & Supplies	540	1,000	1,000
total \$	127,827 \$	130,790 \$	130,790
Office of Emergency Management			
Salaries	9,924	17,402	17,402
Materials & Supplies	6,100	8,000	8,000
total \$	16,024 \$	25,402 \$	25,402
Public Works			
Salaries	801,808	819,583	819,583
Special Personnel	5,800	5,800	5,800
Overtime	68,862	70,583	70,583
Uniforms	13,000	13,000	13,000
Disposal Fees	8,500	8,500	8,500
Contracted Services	200,000	220,000	214,200
Town Engineer	26,500	26,500	26,500
Town Aid/LOCIP	356,934	356,934	356,934
Road Repair	388,006	463,066	363,066
Bldgs & Grnds Mat & Supplies	70,000	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	100,000	100,000
total \$	2,124,710 \$	2,249,266 \$	2,143,466
Health			
Salaries	243,964	250,541	250,541
Water Tests	6,500	6,750	6,750
Clinics	200	200	200
Materials & Supplies	2,200	2,200	2,200
total \$	252,864 \$	259,691 \$	259,691

BOARD OF FINANCE RECOMMENDED BUDGET
MUNICIPAL OPERATIONS

	2015/2016 VOTER APPROVED BUDGET	2016/2017 SELECTMEN REQUESTED BUDGET	2016/2017 BOF RECOMMENDED BUDGET
Inland/Wetlands			
Salaries	2,963	2,494	2,494
Fees & Services	2,000	2,000	2,000
Materials & Supplies	1,000	1,000	1,000
total \$	5,963 \$	5,494 \$	5,494
WPCA			
Salaries	538	552	552
Materials & Supplies	900	900	900
total \$	1,438 \$	1,452 \$	1,452
Social Services			
Salaries	53,433	55,028	55,028
Women's Center	2,000	2,000	2,000
Regional Hospice	1,675	1,675	1,675
Counseling Services	3,600	-	-
Ability Beyond Disability	1,000	1,000	1,000
WeCAHR	500	500	500
Regional Mental Health Board	1,556	1,556	1,556
Danbury Youth	320	320	320
Regional Homeless Program	700	3,000	3,000
Materials & Supplies	884	884	884
Family & Childrens Aid	480	480	480
Veterans Services	250	250	250
total \$	66,398 \$	66,693 \$	66,693
Senior Services			
Salaries	107,547	110,652	110,652
Materials & Supplies	6,500	6,500	6,500
Nutrition Program	3,603	3,477	3,477
Recreation Programs	40,000	40,000	40,000
total \$	157,650 \$	160,629 \$	160,629
Ball Pond Advisory Comm			
Salaries	483	495	495
Weed Control	7,471	7,470	7,470
total \$	7,954 \$	7,965 \$	7,965
Commission on Aging			
Salaries	2,662	2,730	2,730
Materials & Supplies	900	900	900
total \$	3,562 \$	3,630 \$	3,630

BOARD OF FINANCE RECOMMENDED BUDGET
MUNICIPAL OPERATIONS

		2015/2016		2016/2017		2016/2017
		VOTER APPROVED		SELECTMEN		BOF
		BUDGET		REQUESTED		RECOMMENDED
		BUDGET		BUDGET		BUDGET
Recreation						
Salaries		54,997		56,688		56,688
	total \$	54,997	\$	56,688	\$	56,688
Library						
Salaries		442,963		417,349		417,349
Educational		600		730		730
Automation		16,300		16,300		16,300
Maintenance		1,200		1,100		1,100
Technical Supplies		2,000		1,970		1,970
Books & Materials		40,676		40,676		40,676
Programs		4,700		4,700		4,700
	total \$	508,439	\$	482,825	\$	482,825
Total Municipal Budget	\$	9,331,268	\$	9,853,333	\$	9,717,928
Payroll	\$	3,770,523	\$	3,841,580	\$	3,842,092
Non-Payroll	\$	5,560,745	\$	6,011,754	\$	5,875,836
<i>Increase in Total Municipal Budget</i>			\$	522,065	\$	(135,405)
				5.59%		-1.37%
<i>Increase in Municipal Payroll</i>			\$	71,057	\$	512
				1.88%		0.01%
<i>Increase in Municipal Non-Payroll</i>			\$	451,009	\$	(135,918)
				8.11%		-2.26%

**BOARD OF FINANCE RECOMMENDED BUDGET
EDUCATION OPERATIONS**

	2015 / 2016 VOTER APPROVED BUDGET	2016 / 2017 BOE RECOMMENDE D BUDGET	2016 / 2017 BOF RECOMMENDED BUDGET
PAYROLL			
Administrators:			
Superintendent & Assistant Superintende	\$ 348,437	\$ 360,085	\$ 360,085
Business Manager	104,117	106,720	106,720
Principals - Consolidated	267,114	275,746	275,746
Principals - MHHS	271,024	278,750	278,750
Principals - MS	281,993	291,019	291,019
Principals - HS	432,049	442,701	442,701
K-12 Health & Physical Education Coordi	120,126	125,004	125,004
STEAM Director & Intervention Coordinat	-	125,264	125,264
Intervention Coordinator	100,165	-	-
Supervisor of PPS and Director of PPS	250,968	260,514	260,514
Director of Building & Grounds	116,029	120,101	120,101
Total - Administrators	\$ 2,292,022	\$ 2,385,904	\$ 2,385,904
Teachers:			
Consolidated	\$ 2,638,676	\$ 2,639,259	\$ 2,639,259
MHHS	2,743,165	2,759,142	2,759,142
MS	3,119,973	3,242,557	3,242,557
HS	5,036,730	5,087,233	5,087,233
Total - Teachers	\$ 13,538,544	\$ 13,728,191	\$ 13,728,191
Guidance:			
MS	\$ 239,953	\$ 253,029	\$ 253,029
HS	411,264	388,327	388,327
Total - Guidance	\$ 651,217	\$ 641,356	\$ 641,356
Media Library:			
Consolidated	\$ 62,714	\$ 65,956	\$ 65,956
MHHS	57,265	60,227	60,227
MS	90,689	92,276	92,276
HS	91,689	93,276	93,276
Total - Media Library	\$ 302,357	\$ 311,735	\$ 311,735
Secretaries:			
Guidance	45,706	46,956	46,956
Board of Education	1,801	1,845	1,845
Central	129,884	128,819	128,819
Consolidated	82,489	86,423	86,423
MHHS	81,812	84,059	84,059
MS	136,064	141,161	141,161
HS	270,772	278,154	278,154
Athletic	19,293	20,306	20,306
Subs, Temps & Overtime	4,800	4,000	4,000
Technology & Curriculum	103,298	109,087	109,087
Special Ed / PPS	128,405	133,623	133,623
Building & Grounds	49,777	51,125	51,125
Total - Secretaries	\$ 1,054,101	\$ 1,085,558	\$ 1,085,558
Cafeteria Aide for Consol./ MHHS / MS / HS			
Total - Consolidated / MHHS/ MS/ HS	\$ 80,513	\$ 86,734	\$ 86,734
Substitute Teachers:			
Permanent Building	\$ 92,820	\$ 92,820	\$ 92,820
District Wide	218,020	224,016	224,016
Total - Substitute Teachers	\$ 310,840	\$ 316,836	\$ 316,836

**BOARD OF FINANCE RECOMMENDED BUDGET
EDUCATION OPERATIONS**

	2015 / 2016 VOTER APPROVED BUDGET	2016 / 2017 BOE RECOMMENDE D BUDGET	2016 / 2017 BOF RECOMMENDED BUDGET
Athletics and Cultural Activities:			
Cable TV Stipend	\$ 12,023	\$ 12,324	\$ 12,324
Supervisor / Instructional Stipend	173,202	171,688	171,688
Coaches - Athletics MHHS	4,770	4,866	4,866
Coaches - Athletics MS	4,770	4,866	4,866
Coaches - Athletics HS	189,558	211,396	211,396
Athletic Trainer	-	40,000	40,000
Cultural Activities - District Wide	14,378	14,665	14,665
Cultural Activities - Consolidated	1,700	1,734	1,734
Cultural Activities - MHHS	8,928	10,211	10,211
Cultural Activities - MS	31,789	34,845	34,845
Cultural Activities - HS	88,852	85,303	85,303
Participation Fees Credit - Activities	(15,000)	(15,000)	(15,000)
Total - Athletics and Cultural Activities	\$ 514,970	\$ 576,898	\$ 576,898
Payroll Adjustment:			
Reg Ed Payroll Adjust	\$ 64,080	\$ 82,108	\$ 82,108
Total - Reg Payroll Adjustment	\$ 64,080	\$ 82,108	\$ 82,108
Special Ed Teachers:			
Consolidated ELC	\$ 386,908	\$ 341,232	\$ 341,232
ELC Tuition Credit	(186,000)	(180,000)	(180,000)
Consolidated IDEA	199,647	233,228	233,228
IDEA Grant Funding	(199,647)	(233,228)	(233,228)
MHHS	324,168	330,799	330,799
MS	501,056	451,342	451,342
HS	572,703	509,828	509,828
Special Ed Teacher / Coach	-	60,566	60,566
Total - Special Ed Teachers	\$ 1,598,835	\$ 1,513,767	\$ 1,513,767
Behavior Specialists:			
Total - Behavior Specialists	\$ 83,711	\$ 155,803	\$ 155,803
Social Workers:			
Consolidated	\$ 92,956	\$ 94,583	\$ 94,583
MHHS	94,356	95,983	95,983
MS	39,263	49,524	49,524
HS	92,956	95,583	95,583
District Wide	62,324	70,749	70,749
Total - Social Workers	\$ 381,855	\$ 406,422	\$ 406,422
Nurses:			
Consolidated	\$ 86,410	\$ 87,992	\$ 87,992
MHHS	47,316	48,499	48,499
MS	76,220	78,145	78,145
HS	50,930	52,203	52,203
Total - Nurses	\$ 260,876	\$ 266,839	\$ 266,839
Psychologists:			
Consolidated	\$ 126,228	\$ 129,524	\$ 129,524
MHHS	94,356	95,983	95,983
MS	56,090	58,990	58,990
HS	92,956	94,583	94,583
Total - Psychologists	\$ 369,630	\$ 379,080	\$ 379,080

**BOARD OF FINANCE RECOMMENDED BUDGET
EDUCATION OPERATIONS**

	2015 / 2016 VOTER APPROVED BUDGET	2016 / 2017 BOE RECOMMENDE D BUDGET	2016 / 2017 BOF RECOMMENDED BUDGET
Speech / Lang :			
Consolidated	\$ 251,925	\$ 252,432	\$ 252,432
MHHS	94,356	93,676	93,676
MS	53,130	54,060	54,060
HS	35,420	36,040	36,040
Total - Speech / Lang.	\$ 434,831	\$ 436,208	\$ 436,208
Special Ed Summer School & Homebound			
Summer School Teachers & PPTs	\$ 79,761	\$ 73,535	\$ 73,535
Homebound Tutor / PPS Sec/504	60,000	52,000	52,000
Total - Special Ed Summer School & H	\$ 139,761	\$ 125,535	\$ 125,535
Special Ed Occupational Therapy/ Phy	\$ 271,456	\$ 266,726	\$ 266,726
Total -Special Ed Occupational Therap	\$ 271,456	\$ 266,726	\$ 266,726
Paraprofessionals:			
Consolidated & ELC	260,200	278,937	\$ 278,937
IDEA	132,542	138,098	138,098
IDEA Grant Funded	(132,543)	(104,034)	(104,034)
MHHS	244,576	255,666	255,666
MS	211,955	219,543	219,543
HS	213,210	189,927	189,927
Special Friends	32,670	32,506	32,506
Summer School Paraprofessionals	18,213	18,265	18,265
ALC Day Paraprofessional	15,288	15,961	15,961
ALC Day Counselor	16,827	21,225	21,225
Sub Para - District Wide	53,260	50,260	50,260
Total - Paraprofessionals:	\$ 1,066,198	\$ 1,116,354	\$ 1,116,354
Technology:	\$ 303,321	\$ 361,598	\$ 361,598
Total - Technology	\$ 303,321	\$ 361,598	\$ 361,598
Curriculum & Professional Development:			
Enrichment & Theater Program Coordina	\$ 60,487	\$ 62,545	\$ 62,545
Staff Development & Curriculum Writing	51,460	49,989	49,989
Curriculum & PD Implementers	-	180,000	180,000
Total - Curriculum & Professional Devt	\$ 111,947	\$ 292,534	\$ 292,534
School Resource Personnel:			
School Safety Advocates	\$ -	\$ 100,000	\$ 100,000
Total - School Resource Personnel:	\$ -	\$ 100,000	\$ 100,000
Building & Grounds:			
Grounds	\$ 123,003	\$ 128,492	\$ 128,492
Maintenance	213,046	218,029	218,029
Custodial	702,326	727,040	727,040
Substitute/Temp/Summer Custodial	109,376	106,210	106,210
Overtime- Operations	75,050	74,990	74,990
Total - Building & Grounds	\$ 1,222,801	\$ 1,254,761	\$ 1,254,761

**BOARD OF FINANCE RECOMMENDED BUDGET
EDUCATION OPERATIONS**

	2015 / 2016 VOTER APPROVED BUDGET	2016 / 2017 BOE RECOMMENDE D BUDGET	2016 / 2017 BOF RECOMMENDED BUDGET
Elementary & Secondary Certified:			
Elementary Certified	(103,702)	(88,000)	(88,000)
Secondary Certified	(101,759)	(186,000)	(186,000)
Total - Elementary & Secondary Certifi	(205,461)	(274,000)	(274,000)
Subtotal - Payroll Prior to BOF Reducti	24,848,405	25,616,947	25,616,947
Less; BOF Payroll Reduction	-	\$ -	(650,000.00)
Total - Payroll includes BOF Reductio	\$ 24,848,405	\$ 25,616,947	\$ 24,966,947

NON-PAYROLL

4 Schools - Consolidated, MHHS, MS, HS			
Field Trips	\$ 8,482	\$ 9,720	\$ 9,720
Postage	4,600	5,100	5,100
Printing	5,385	4,725	4,725
Conf/Travel - Instructional	4,710	4,640	4,640
Conf/Travel - Principal	1,575	1,575	1,575
Instructional Supplies	229,534	241,519	241,519
Mags/Subs - Instructional	8,480	5,767	5,767
Texts/Workbooks	57,519	71,807	71,807
Library Books / E-books	27,538	27,630	27,630
Office Supplies	10,904	10,821	10,821
Instructional Equipment	25,159	21,488	21,488
Dues/Fees - Instructional	84,784	117,407	117,407
Dues/Fees - Principal	1,136	1,072	1,072
Rep / Maint - Instructional	6,714	15,075	15,075
Transportation - Parent Conf.	995	188	188
Other Prof - Technical	3,455	3,635	3,635
Postage - Guidance	549	549	549
Supplies - Guidance	3,165	3,559	3,559
Supplies - Graduation	3,961	3,961	3,961
Furniture	-	2,912	2,912
Accreditation	4,000	6,000	6,000
Total - 4 Schools - Consolidated, MHHS	\$ 492,645	\$ 559,150	\$ 559,150

Interscholastic Athletics:

Interscholastic Athletics	\$ 283,489	\$ 271,314	\$ 271,314
Participation Fees / Gate Receipts	(92,000)	(89,000)	(89,000)
Total - Interscholastic Athletics	\$ 191,489	\$ 182,314	\$ 182,314

Central Office:

Conf /Travel BOE /Superintendent	\$ 5,495	\$ 5,502	\$ 5,502
Dues / Fees BOE/Central Office	40,498	41,741	41,741
Legal Counsel	55,000	67,300	67,300
Postage -Central Office	1,060	1,060	1,060
Printing	5,413	5,049	5,049
Purchased NF Services	272,394	283,676	283,676
Purchased Prof. Services	27,290	21,670	21,670
Total - Central Office	\$ 407,150	\$ 425,998	\$ 425,998

**BOARD OF FINANCE RECOMMENDED BUDGET
EDUCATION OPERATIONS**

	2015 / 2016 VOTER APPROVED BUDGET	2016 / 2017 BOE RECOMMENDE D BUDGET	2016 / 2017 BOF RECOMMENDED BUDGET
District Wide:			
FICA / Medicare	\$ 591,460	\$ 638,219	\$ 638,219
Pension	294,000	282,644	282,644
Tuition Reimb.	20,000	20,000	20,000
Unemployment Insurance	28,974	29,160	29,160
Workers Comp	301,076	311,624	253,624
Property/Causality Insurance	261,491	259,420	259,420
Vo-ag Tuition	22,839	63,936	63,936
Tuition - Magnet School	32,112	32,112	32,112
Misc. District Wide	77,831	84,120	84,120
Total - District Wide	\$ 1,629,783	\$ 1,721,235	\$ 1,663,235
Technology:			
Curriculum Integration	\$ 16,500	\$ 15,849	\$ 15,849
Rep/ Maint. Technology	26,244	38,830	38,830
Internet Provider	8,475	6,000	6,000
Technology Supplies	26,893	30,065	30,065
Software - System Wide	116,017	118,716	118,716
Equipment - Technology	131,953	126,273	126,273
Total - Technology	\$ 326,082	\$ 335,733	\$ 335,733
Transportation:			
Pupil	\$ 1,096,416	\$ 1,151,400	\$ 1,151,400
Vo-AG	31,515	32,460	32,460
Diesel-Fuel	143,446	104,120	104,120
Total - Transportation	\$ 1,271,377	\$ 1,287,980	\$ 1,287,980
Business Machines:			
Copiers	\$ 149,073	\$ 151,565	\$ 151,565
Postage Machines	5,880	5,880	5,880
Total - Business Machines	\$ 154,953	\$ 157,445	\$ 157,445
Utilities:			
Telephone	\$ 40,298	\$ 51,850	\$ 51,850
Electricity	655,386	615,825	615,825
Propane	24,558	20,479	20,479
Fuel Oil	286,650	204,075	204,075
Gasoline	2,940	7,330	7,330
Total - Utilities	\$ 1,009,832	\$ 899,559	\$ 899,559
Curriculum & Staff Development	\$ 164,133	\$ 194,157	\$ 194,157
Total - Curriculum & Staff Development	\$ 164,133	\$ 194,157	\$ 194,157
Building & Grounds:			
Rep / Maint Building	\$ 100,341	\$ 102,020	\$ 102,020
Rep / Maint Grounds	6,180	6,175	6,175
Maint - Treatment Plant	46,009	46,898	46,898
Serv. Contracts - Buildings	193,390	202,733	202,733
Serv. Contracts - Grounds	53,900	61,035	61,035
Projects - Buildings	49,600	59,000	59,000
Projects - Grounds	3,930	4,500	4,500
Conference / Travel	3,910	4,463	4,463
Building/ Custodial/ Grounds/Supplies	84,010	86,175	86,175
Equip-Cust / Maint / Grounds	48,405	13,429	13,429
Dues/ Fees Cust./Maint	450	480	480
Total - Building & Grounds	\$ 590,125	\$ 586,908	\$ 586,908

**BOARD OF FINANCE RECOMMENDED BUDGET
EDUCATION OPERATIONS**

	2015 / 2016 VOTER APPROVED BUDGET	2016 / 2017 BOE RECOMMENDE D BUDGET	2016 / 2017 BOF RECOMMENDED BUDGET
Administrative/Central Office SPED & SF	\$ 35,874	\$ 40,469	\$ 40,469
Total-Administrative/Central Office SF	\$ 35,874	\$ 40,469	\$ 40,469
Contracted Services SPED & PPS:	\$ 108,262	\$ 103,314	\$ 103,314
Total - Contracted Services SPED & P	\$ 108,262	\$ 103,314	\$ 103,314
Out Of District Tuition SPED:			
In State Summer	28,574	60,017	60,017
Vocational Training	4,450	3,800	3,800
In State Public	390,713	324,240	324,240
In State Private	235,340	374,012	374,012
Out Of State Private	49,724	87,573	87,573
Total - Out Of District Tuition SPED	\$ 708,801	\$ 849,642	\$ 849,642
Transportation SPED:			
In District	\$ 243,012	\$ 256,380	256,380
Field Trips	500	562	562
Out of District	258,859	339,148	339,148
Summer	43,041	57,231	57,231
Total - Transportation SPED	\$ 545,412	\$ 653,321	\$ 653,321
Building Special Education Costs:			
Special Ed Testing & Instructional Suppli	\$ 27,415	\$ 16,359	16,359
Total - Building Special Education Co	\$ 27,415	\$ 16,359	\$ 16,359
Other District PPS Programs (PREK -1	\$ 20,945	\$ 18,638	18,638
Total-Other District PPS Programs (P	\$ 20,945	\$ 18,638	\$ 18,638
Total Non-Payroll	\$ 7,684,278	\$ 8,032,222	\$ 7,974,222
TOTAL OPERATING BUDGET	\$ 32,532,683	\$ 33,649,168	\$ 32,941,168
NON-OPERATING BUDGET			
<i>Health Insurance</i>	\$ 5,542,212	\$ 5,565,245	\$ 5,238,316
<i>GASB-45 Contribution</i>	\$ 231,461	\$ 261,957	\$ 261,957
<i>Debt Service</i>	\$ 2,727,602	\$ 2,666,492	\$ 2,518,453
<i>Capital Expenditure / Contribution</i>	\$ 331,631	\$ 540,000	\$ 540,000
TOTAL EDUCATION BUDGET	\$ 41,365,589	\$ 42,682,862	\$ 41,499,894
<i>Total Dollar Change</i>		\$ 1,317,273	\$ (1,182,968)
<i>Total Percentage Change</i>		3.18%	-2.77%

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

	2015/2016 BUDGET	2016/2017 SELECTMEN REQUESTED BUDGET	2016/2017 BOF RECOMMENDED BUDGET
Municipal Debt			
Sr. Center/Fire App - principal	107,311	107,310	107,310
Sr. Center / Fire App - interest	52,689	50,140	50,140
Subtotal Town	\$ 160,000	\$ 157,450	\$ 157,450
BOE Debt			
School Project 2009/2011 - princPart 1&2	1,287,690	1,287,690	1,139,651
School Project 2009/2011 -inter- Part 1&2	651,887	619,652	619,652
98 School Improvement - principal	100,000	100,000	100,000
98 School Improvement - interest	16,900	12,125	12,125
99 Consolidated School - principal	265,000	265,000	265,000
99 Consolidated School - interest	59,625	46,375	46,375
06 School Projects - principal	295,000	290,000	290,000
06 School Projects - interest	51,500	45,650	45,650
Subtotal BOE	\$ 2,727,602	\$ 2,666,492	\$ 2,518,453
Total Supported by TAXES	\$ 2,887,602	\$ 2,823,942	\$ 2,675,903
Decrease in Total Supported by Taxes		\$ (63,660)	\$ (148,039)
		-2.20%	-5.24%

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

	2015/2016 BUDGET	2016/2017 SELECTMEN REQUESTED BUDGET	2016/2017 BOF RECOMMENDED BUDGET
Supported by TAXES	462,832	722,853	691,853
Recreation Programs Fund	119,000	119,000	119,000
Communication Tower Revenue	230,000	230,000	230,000
Drop Off Center Revenue	40,000		
Town Clerk Document Fees	10,000	10,000	10,000
Total Revenues	861,832	1,081,853	1,050,853
Expenditures:			
Town Properties Capital	85,000	0	0
Reval	44,800	44,800	44,800
Business Machines & Equipment	6,000	28,000	18,000
Recreation Capital	60,000	30,000	30,000
Fire Department Capital	158,801	156,053	156,053
BOE Capital	331,631	540,000	540,000
PWD Trucks/Equip	37,000	223,000	207,000
Police Cars & Equipment	18,600	25,000	25,000
Public Works Bridge & Drainage Program	120,000	35,000	30,000
Total Expenditures	\$ 861,832	\$ 1,081,853	\$ 1,050,853
Increase (Decrease) in Total Capital Spending		\$ 220,021	\$ (31,000)
		25.53%	-2.87%

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

	2015/2016 BUDGET	2016/2017 SELECTMEN REQUESTED BUDGET	2016/2017 BOF RECOMMENDED BUDGET
<i>Revenues:</i>			
Supported by TAXES	6,493,287	6,533,342	6,160,641
Employee Contributions	1,399,617	1,345,000	1,345,000
	\$ 7,892,904	\$ 7,878,342	\$ 7,505,641
<i>Expenditures:</i>			
Claims & Premiums Paid - Health	7,726,904	7,599,535	7,599,535
Premiums Paid - Non-health	141,000	150,000	150,000
Affordable Care Act Fees	25,000	15,000	15,000
	\$ 7,892,904	\$ 7,764,535	\$ 7,764,535
<i>Beginning Fund Balance</i>	\$ 2,298,366	\$ 2,748,043	\$ 2,748,043
<i>Claims Reserve</i>	\$ 415,000	\$ 402,000	\$ 402,000
Ending Fund Balance	\$ 1,883,366	\$ 2,861,850	\$ 2,489,149

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

	2015/2016 ESTIMATED BUDGET	2016/2017 SELECTMEN REQUESTED BUDGET	2016/2017 BOF RECOMMENDED BUDGET
Property Taxes			
Interest/Lien Fees	170,500	170,500	170,500
Motor Vehicle Supplemental	320,000	350,000	350,000
total \$	490,500	\$ 520,500	\$ 520,500
Licenses & Permits			
Health	35,000	27,000	27,000
Zoning Board of Appeals	6,000	6,000	6,000
Zoning	23,500	28,000	28,000
Building	175,000	150,000	150,000
Inland Wetlands	8,500	5,000	5,000
Public Works Fees	300	300	300
Enviro Enforcement	7,500	4,500	4,500
Other Licenses & Permits	5,000	6,000	6,000
total \$	260,800	\$ 226,800	\$ 226,800
Intergovernmental			
Town Aid	276,563	276,641	276,641
Aid to Elderly Relief	90,000	90,000	90,000
Judicial	1,000	2,783	2,783
PILOT - State Property	19,440	128	128
Veterans Exemption	16,000	16,000	16,000
Public Library	1,158	1,090	1,090
LOCIP	80,517	80,317	80,317
Pequot	26,490	29,199	29,199
Emergency Mgmt Perf Grant	-	7,056	7,056
Municipal Aid Funding	-	414,970	414,970
Municipal Revenue Sharing	1,149	1,149	1,149
School Construction Grant	33,069	31,921	31,921
Education ECS	4,461,074	4,429,810	4,252,170
Transportation	51,952	39,712	39,712
Special Education	225,931	225,490	225,490
Adult Education			
total \$	5,284,343	\$ 5,646,266	\$ 5,468,626
Local Revenues			
Town Ordinance Fines	500	500	500
Interest Income	200,000	200,000	200,000
Real Estate Conveyance	175,000	175,000	175,000
Town Clerk Receipts	100,000	100,000	100,000
Police Private Duty	20,000	20,000	20,000
EMS/Paramedic Billings	216,560	225,000	225,000
Student Tuition	741,692	562,132	562,132
Telephone Line Access	25,000	25,000	25,000
Senior Center Recreation Fees	28,000	28,000	28,000
Other Local Revenue	5,000	5,000	5,000
Town Engineer	10,000	10,000	10,000
total \$	1,521,752	\$ 1,350,632	\$ 1,350,632
Close out PY Encumb			
Total Non-Tax Revenue	\$ 7,557,395	\$ 7,744,198	\$ 7,566,558
Decrease in Total Non-Tax Revenue		\$ 186,803	\$ (177,640)
		2.47%	-2.29%

**Estimated Revenues & Expenses - Other Governmental Funds
Fiscal Year 2016-2017**

Fund	Revenue	Expenses	Transfers Out	Net
Recreation Programs	486,448	355,974	122,738	7,736
Drop Off Center	126,609	123,044	-	3,565
Dog Fund	3,200	2,100	-	1,100
Communication Tower Fund	230,954	-	230,000	954
Municipal Water System	22,550	19,380	-	3,170
User Surcharges	247,371	195,201	-	52,170
Preschool Program	180,000	180,000	-	-
Total				
Other Governmental Funds	1,297,132	875,699	352,738	68,695