

The following Budget was approved by the Board of Finance at their meeting of March 26, 2014 and was approved by referendum on April 26, 2014.

**BOARD OF FINANCE  
FISCAL 2014/2015 REQUESTED BUDGET**

<b>OPERATIONS</b>		<u># of Mills</u>
Municipal Operations	\$ 9,076,572	5.36
Education Operations	31,626,886	18.68
Medical Insurance Fund	6,495,300	3.84
GASB 45	237,000	0.14
<b>OPERATING EXPENDITURES</b>	<b>\$ 47,435,758</b>	<b>28.01</b>
Non-tax Revenues	\$ 7,676,918	4.53
Adjustments to Property Taxes	(633,000)	(0.37)
Appropriated from Fund Balance	-	0.00
<b>To be raised by PROPERTY TAXES</b>	<b>\$ 40,391,840</b>	<b>23.85</b>
<b>DEBT SERVICE</b>		
To be raised by <b>PROPERTY TAXES</b>	<b>\$ 2,948,533</b>	<b>1.74</b>
<b>CAPITAL &amp; NONRECURRING</b>		
Municipal Capital Spending	535,793	
Education Capital Spending	631,631	
	<u>\$ 1,167,424</u>	
To be raised by <b>PROPERTY TAXES</b>	<b>\$ 828,424</b>	<b>0.49</b>
<b>TOTAL PROPERTY TAXES</b>	<b>\$ 44,168,797</b>	<b>26.08</b>

TAXABLE GRAND LIST	1,693,311,490
DOLLARS PER MILL	1,693,311
MILL RATE CHANGE	0.44
% MILL RATE CHANGE	1.72%

<b>FISCAL 2014/2015 RECOMMENDED BUDGET SUMMARY OF EXPENDITURES</b>	
<b><u>MUNICIPAL EXPENDITURES</u></b>	
Operating Expenditures	\$ 9,076,572
Contribution to Medical Insurance Fund	936,407
Contribution to GASB 45	23,700
Contribution to Debt Service	161,537
Contribution to Capital & Nonrecurring Fund	196,793
<b>GENERAL FUND</b>	<b>\$ 10,395,009</b>
<b>CAPITAL &amp; NONRECURRING FUND</b>	<b>\$ 535,793</b>
<b>OTHER GOVERNMENTAL FUNDS</b>	<b>\$ 774,040</b>

SHALL the town government expenditures totaling \$10,395,009 from the general fund and \$535,793 from the capital and nonrecurring funds and \$774,040 from other governmental funds for the fiscal year commencing July 1, 2014 and ending June 30, 2015 be approved?

<b><u>EDUCATION EXPENDITURES</u></b>	
Operating Expenditures	\$ 31,626,886
Contribution to Medical Insurance Fund	5,558,893
Contribution to GASB 45	213,300
Contribution to Debt Service	2,786,996
Contribution to Capital & Nonrecurring Fund	631,631
<b>GENERAL FUND</b>	<b>\$ 40,817,706</b>
<b>CAPITAL &amp; NONRECURRING FUND</b>	<b>\$ 631,631</b>

SHALL the education expenditures totaling \$40,817,706 from the general fund and \$631,631 from the capital and non recurring funds for the fiscal year commencing July 1, 2014 and ending June 30, 2015 be approved?

**BOARD OF FINANCE RECOMMENDED BUDGET**

**MUNICIPAL OPERATIONS**

	<b>2013/2014 ADJUSTED BUDGET</b>	<b>2014/2015 SELECTMEN REQUESTED BUDGET</b>	<b>2014/2015 BOF RECOMMENDED BUDGET</b>
<b>Board of Selectmen</b>			
Elected Salaries	95,300	97,579	97,579
Salaries	43,956	43,394	43,394
Grants Administrator	4,000	4,000	4,000
Exam Land Records	2,000	2,000	2,000
Cable Broadcasting Expenses	13,500	13,500	13,500
Materials & Supplies	3,000	3,000	3,000
<b>total \$</b>	<b>161,756 \$</b>	<b>163,473 \$</b>	<b>163,473</b>
<b>Town Clerk</b>			
Town Clerk	62,654	64,113	64,113
Salaries	61,304	60,740	60,740
Indexing & Microfilming	20,400	21,000	21,000
Vital Statistics	400	400	400
Ordinance Update	800	800	800
Materials & Supplies	1,500	2,000	2,000
<b>total \$</b>	<b>147,058 \$</b>	<b>149,053 \$</b>	<b>149,053</b>
<b>Probate</b>			
Facility Fees	<b>2,546</b>	<b>2,623</b>	<b>2,623</b>
<b>Registrars of Voters</b>			
Registrars of Voters	26,690	27,358	27,358
Salaries	15,000	17,000	17,000
Materials & Supplies	7,400	12,380	12,380
<b>total \$</b>	<b>49,090 \$</b>	<b>56,738 \$</b>	<b>56,738</b>
<b>Finance</b>			
Salaries	220,019	224,135	224,135
Materials & Supplies	6,250	6,250	6,250
<b>total \$</b>	<b>226,269 \$</b>	<b>230,385 \$</b>	<b>230,385</b>
<b>Board of Finance</b>			
Salaries	2,210	2,266	2,266
Town Audit	50,000	50,000	50,000
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>92,210 \$</b>	<b>92,266 \$</b>	<b>92,266</b>
<b>Treasurer</b>			
Treasurer	12,038	12,207	12,207
Materials & Supplies	200	200	200
<b>total \$</b>	<b>12,238 \$</b>	<b>12,407 \$</b>	<b>12,407</b>
<b>Assessor</b>			
Salaries	127,196	130,120	130,120
Audits - Personal Property	1,500	24,000	24,000
Revaluation	85,000	-	-
Materials & Supplies	4,954	5,895	5,895
<b>total \$</b>	<b>218,650 \$</b>	<b>160,015 \$</b>	<b>160,015</b>
<b>Tax Collector</b>			
Elected Salaries	67,220	68,887	68,887
Salaries	94,390	96,726	96,726
Materials & Supplies	4,100	4,100	4,100
Delinquent Tax Collection Fees	7,000	7,500	7,500
<b>total \$</b>	<b>172,710 \$</b>	<b>177,213 \$</b>	<b>177,213</b>

**BOARD OF FINANCE RECOMMENDED BUDGET**

**MUNICIPAL OPERATIONS**

	2013/2014 ADJUSTED BUDGET	2014/2015 SELECTMEN REQUESTED BUDGET	2014/2015 BOF RECOMMENDED BUDGET
<b>Board of Assessment Appeal</b>			
Elected Salaries	425	450	450
Salaries	538	552	552
Materials & Supplies	50	50	50
<b>total \$</b>	<b>1,013 \$</b>	<b>1,052 \$</b>	<b>1,052</b>
<b>Unclassified Payroll &amp; Benefits</b>			
Overtime Contingency	500	500	500
Salary Adjustments	12,003	15,000	15,000
Social Security	272,861	281,923	281,923
Pension	280,556	444,363	444,363
GASB 45	35,000	23,700	23,700
Unemployment	15,000	15,000	15,000
Workers Compensation	188,815	195,000	195,000
Employee Physicals	2,000	2,000	2,000
Mileage Reimbursement	1,200	1,200	1,200
<b>total \$</b>	<b>807,935 \$</b>	<b>978,686 \$</b>	<b>978,686</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	7,000	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	5,000	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	6,500	6,500
Consulting	3,000	3,000	3,000
<b>total \$</b>	<b>109,000 \$</b>	<b>109,000 \$</b>	<b>109,000</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	61,500	57,338	57,338
Regional Animal Control	73,894	75,372	75,372
Public Transportation	89,700	92,280	92,280
Household Hazard Waste	6,000	6,000	6,000
<b>total \$</b>	<b>245,141 \$</b>	<b>245,037 \$</b>	<b>245,037</b>
<b>General Insurance</b>			
Property & Casualty	204,265	180,000	180,000
<b>total \$</b>	<b>204,265 \$</b>	<b>180,000 \$</b>	<b>180,000</b>
<b>Business Machines</b>			
Systems Administration	44,270	44,270	44,270
Postage Machine Lease	2,267	2,267	2,267
Telephone Maintenance	2,540	2,790	2,790
LAN Maintenance	19,106	20,094	20,094
Copier Maintenance	4,413	4,892	4,892
Assessor Equipment	16,650	23,150	23,150
Tax Collector Equipment	12,220	12,160	12,160
Finance Equipment	15,250	15,250	15,250
Comm Center Equipment	33,490	34,329	34,329
Police Equipment	13,980	13,980	13,980
Technology	19,074	23,627	23,627
Fire Equipment	845	2,060	2,060
Materials & Supplies	2,800	2,800	2,800
Land Use Equipment	3,675	3,675	3,675
Postage	25,000	26,000	26,000
<b>total \$</b>	<b>215,580 \$</b>	<b>231,344 \$</b>	<b>231,344</b>

**BOARD OF FINANCE RECOMMENDED BUDGET**

**MUNICIPAL OPERATIONS**

	2013/2014 ADJUSTED BUDGET	2014/2015 SELECTMEN REQUESTED BUDGET	2014/2015 BOF RECOMMENDED BUDGET
<b>Human Resources</b>			
Business Services	30,000	30,000	30,000
<b>total \$</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>
<b>Planning Commission</b>			
Salaries	3,306	3,390	3,390
Materials & Supplies	900	900	900
<b>total \$</b>	<b>\$ 4,206</b>	<b>\$ 4,290</b>	<b>\$ 4,290</b>
<b>Zoning Commission</b>			
Salaries	56,823	58,238	58,238
Regulations Review & Update	4,500	4,500	4,500
Materials & Supplies	1,500	1,800	1,800
<b>total \$</b>	<b>\$ 62,823</b>	<b>\$ 64,538</b>	<b>\$ 64,538</b>
<b>Zoning Board of Appeals</b>			
Salaries	5,220	5,352	5,352
Materials & Supplies	3,500	3,500	3,500
<b>total \$</b>	<b>\$ 8,720</b>	<b>\$ 8,852</b>	<b>\$ 8,852</b>
<b>Utilities</b>			
Town Properties	255,000	255,000	255,000
Fire Companies	64,000	64,000	64,000
Street Lights	15,000	15,000	15,000
Gasoline and Diesel	123,300	123,300	123,300
<b>total \$</b>	<b>\$ 457,300</b>	<b>\$ 457,300</b>	<b>\$ 457,300</b>
<b>Permanent Building Committee</b>			
Salaries	2,050	2,101	2,101
Materials & Supplies	150	150	150
<b>total \$</b>	<b>\$ 2,200</b>	<b>\$ 2,251</b>	<b>\$ 2,251</b>
<b>General Land Use</b>			
Salaries	9,084	9,313	9,313
Materials & Supplies	500	450	450
<b>total \$</b>	<b>\$ 9,584</b>	<b>\$ 9,763</b>	<b>\$ 9,763</b>
<b>Historical Properties Commission</b>			
Materials & Supplies	250	250	250
<b>total \$</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 250</b>
<b>Commission of the Youth</b>			
Salaries	871	893	893
Materials & Supplies	2,000	2,000	2,000
<b>total \$</b>	<b>\$ 2,871</b>	<b>\$ 2,893</b>	<b>\$ 2,893</b>
<b>Police</b>			
Regular Salaries	480,665	462,512	462,512
Overtime	60,000	67,500	67,500
Private Duty	30,000	30,000	30,000
Project DARE	1,000	1,000	1,000
Training Overtime	3,500	6,000	6,000
Uniforms	6,000	9,400	9,400
Resident State Troopers	735,717	906,360	859,900
Education & Training	3,000	7,000	7,000
Equipment Maintenance	5,000	5,000	5,000
Materials & Supplies	4,000	4,000	4,000
Vehicle Maintenance	8,000	8,000	8,000
SRO Programs & Supplies	500	500	500
<b>total \$</b>	<b>\$ 1,337,382</b>	<b>\$ 1,507,272</b>	<b>\$ 1,460,812</b>

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

	2013/2014 ADJUSTED BUDGET	2014/2015 SELECTMEN REQUESTED BUDGET	2014/2015 BOF RECOMMENDED BUDGET
<b>Communications Center</b>			
Salaries	196,998	221,569	221,569
Overtime	32,672	12,989	12,989
NW-PSCC	5,300	5,300	5,433
Materials & Supplies	2,000	2,500	2,500
Training-EMD	1,500	1,500	1,500
Alert Now	4,000	5000	5000
NCIC Support	1,900	-	-
<b>total \$</b>	<b>244,370</b>	<b>\$ 248,858</b>	<b>\$ 248,991</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	4,950	4,950
Fire Cos. Maint & Repairs	80,000	91,500	91,500
Technology		3,000	3,000
Dept. Materials & Supplies	66,150	76,900	76,900
Fire Cos. Supplies & Equip.	11,650	22,975	22,975
Portable Equipment	8,000	8,000	8,000
Hydrants	3,650	4,000	4,000
BOS Cut to be Allocated	-	(20,000)	(20,000)
<b>total \$</b>	<b>221,900</b>	<b>\$ 238,825</b>	<b>\$ 238,825</b>
<b>Ambulance / Paramedic</b>			
Contracted Services	375,000	382,357	382,357
<b>total</b>	<b>\$375,000</b>	<b>\$382,357</b>	<b>\$382,357</b>
<b>Fire Marshal</b>			
Salaries	21,388	21,915	21,915
Materials & Supplies	700	700	700
<b>total \$</b>	<b>22,088</b>	<b>\$ 22,615</b>	<b>\$ 22,615</b>
<b>Building Inspector</b>			
Salaries	116,229	119,132	119,132
ICC Plan Reviews/Consultants		5,000	5,000
Materials & Supplies	1,000	1,000	1,000
<b>total \$</b>	<b>117,229</b>	<b>\$ 125,132</b>	<b>\$ 125,132</b>
<b>Office of Emergency Management</b>			
Salaries	9,158	9,565	9,565
Training		450	450
Materials & Supplies	7,190	6,550	6,550
<b>total \$</b>	<b>16,348</b>	<b>\$ 16,565</b>	<b>\$ 16,565</b>
<b>Public Works</b>			
Salaries	750,697	779,880	779,880
Special Personnel	20,800	5,800	5,800
Overtime	60,543	67,182	67,182
Uniforms	13,000	13,000	13,000
Disposal Fees	8,500	8,500	8,500
Contracted Services	196,750	196,750	196,750
Town Aid/LOCIP	275,513	275,513	275,513
Road Repair	499,817	499,817	599,817
Bldgs & Grnds Mat & Supplies	65,000	65,000	65,000
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>2,075,919</b>	<b>\$ 2,096,742</b>	<b>\$ 2,196,742</b>
<b>Health</b>			
Salaries	232,213	237,989	237,989
Water Tests	6,250	6,250	6,250
Clinics	200	200	200
Materials & Supplies	2,250	2,150	2,150
<b>total \$</b>	<b>240,913</b>	<b>\$ 246,589</b>	<b>\$ 246,589</b>

**BOARD OF FINANCE RECOMMENDED BUDGET**

**MUNICIPAL OPERATIONS**

	2013/2014 ADJUSTED BUDGET	2014/2015 SELECTMEN REQUESTED BUDGET	2014/2015 BOF RECOMMENDED BUDGET
<b>Inland/Wetlands</b>			
Salaries	2,819	2,890	2,890
Fees & Services	-	2,000	2,000
Materials & Supplies	1,500	1,000	1,000
<b>total \$</b>	<b>4,319 \$</b>	<b>5,890 \$</b>	<b>5,890</b>
<b>WPCA</b>			
Salaries	512	525	525
Materials & Supplies	900	900	900
<b>total \$</b>	<b>1,412 \$</b>	<b>1,425 \$</b>	<b>1,425</b>
<b>Social Services</b>			
Salaries	50,770	52,035	52,035
Women's Center	1,920	2,000	2,000
Regional Hospice	1,600	1,675	1,675
Counseling Services		3,600	3,600
Ability Beyond Disability	960	1,000	1,000
Literacy Volunteers	320	-	-
WeCAHR	480	500	500
Regional Mental Health Board	960	1,000	1,000
Danbury Youth	320	320	320
Regional Homeless Program	2,880	3,000	3,000
Materials & Supplies	884	884	884
Family & Childrens Aid	320	480	480
Veterans Services	256	250	250
<b>total \$</b>	<b>61,670 \$</b>	<b>66,744 \$</b>	<b>66,744</b>
<b>Senior Services</b>			
Salaries	102,378	104,932	104,932
Materials & Supplies	6,500	6,500	6,500
Nutrition Program	3,725	3,760	3,760
Recreation Programs	40,000	40,000	40,000
<b>total \$</b>	<b>152,603 \$</b>	<b>155,192 \$</b>	<b>155,192</b>
<b>Ball Pond Advisory Comm</b>			
Salaries	1,345	471	471
Lake Management	2,500	7,550	7,550
<b>total \$</b>	<b>3,845 \$</b>	<b>8,021 \$</b>	<b>8,021</b>
<b>Commission on Aging</b>			
Salaries	2,533	2,597	2,597
Materials & Supplies	1,100	900	900
<b>total \$</b>	<b>3,633 \$</b>	<b>3,497 \$</b>	<b>3,497</b>

**BOARD OF FINANCE RECOMMENDED BUDGET**

**MUNICIPAL OPERATIONS**

	2013/2014 ADJUSTED BUDGET	2014/2015 SELECTMEN REQUESTED BUDGET	2014/2015 BOF RECOMMENDED BUDGET
<b>Recreation</b>			
Salaries	52,203	53,508	53,508
<b>total \$</b>	<b>\$ 52,203</b>	<b>\$ 53,508</b>	<b>\$ 53,508</b>
<b>Library</b>			
Salaries	419,088	432,462	432,462
Educational	700	600	600
Automation	16,000	16,000	16,000
Maintenance	1,400	1,300	1,300
Technical Supplies	2,200	2,200	2,200
Books & Materials	40,676	40,676	40,676
Programs	4,700	4,700	4,700
<b>total \$</b>	<b>\$ 484,764</b>	<b>\$ 497,938</b>	<b>\$ 497,938</b>
<b>Total Municipal Budget</b>	<b>\$ 8,659,013</b>	<b>\$ 9,046,599</b>	<b>\$ 9,100,272</b>
Payroll	\$ 3,567,808	\$ 3,632,767	\$ 3,632,767
Non-Payroll	\$ 5,091,206	\$ 5,413,832	\$ 5,467,505
<b>Increase in Total Municipal Budget</b>		\$ 387,586 4.48%	\$ 441,259 5.10%
<b>Increase in Municipal Payroll</b>		\$ 64,959 1.82%	\$ 64,959 1.82%
<b>Increase in Municipal Non-Payroll</b>		\$ 322,626 6.34%	\$ 376,299 7.39%

**BOARD OF FINANCE RECOMMENDED BUDGET  
EDUCATION OPERATIONS**

	<b>2013 / 2014 VOTER APPROVED BUDGET</b>	<b>2014 / 2015 BOE RECOMMENDED BUDGET</b>	<b>2014 / 2015 BOF RECOMMENDED BUDGET</b>
<b>REGULAR EDUCATION</b>			
Administrators	\$ 1,740,518	\$ 1,771,430	\$ 1,771,430
Teachers & Substitutes	14,124,221	14,454,645	14,454,645
Paraprofessionals & Cafeteria	394,937	421,205	421,205
Secretaries	816,584	816,643	816,643
Athletics & Cultural Affairs	501,719	495,576	495,576
Custodial/Grounds/Maintenance	1,271,023	1,294,200	1,294,200
Technology Support	293,565	300,843	300,843
Payroll Adjustment	20,131	141,368	141,368
<b>subtotal - Payroll</b>	<b>\$ 19,162,698</b>	<b>\$ 19,695,910</b>	<b>\$ 19,695,910</b>
Benefits (non-health)	\$ 1,199,838	\$ 1,207,519	\$ 1,207,519
Purchases Prof/Tech Services	251,348	262,452	262,452
Vo-Ag & Magnet School Tuition	41,392	40,104	40,104
Financial Services	256,199	262,604	262,604
Human Resource Services	28,024	28,000	28,000
Instr. Repairs & Bldg. Maintenance	210,138	215,927	215,927
Service Contract - Bldgs & Grounds	237,595	234,925	234,925
Leases - Copiers & Postage Meters	151,770	151,407	151,407
Facility/Ground Projects	60,500	60,500	60,500
Student Transportation	1,101,654	1,158,984	1,158,984
Auto/Property/Casualty Insurance	237,626	248,412	248,412
Telephone/Internet Provider	43,818	48,544	48,544
Postage	10,813	8,446	8,446
Advertising	7,600	7,479	7,479
Printing	18,463	12,239	12,239
Conference/Travel	18,025	19,279	19,279
Instructional/Technology Supplies	248,002	261,529	261,529
Software/Licenses	113,774	116,976	116,976
Custodial/Grounds/Maint. Supplies	90,255	84,010	84,010
Electricity	607,672	618,800	618,800
Propane	17,200	23,205	23,205
Heating Oil	339,200	344,300	344,300
Diesel & Gasoline	173,125	174,888	174,888
Curriculum Implementation	13,806	12,538	12,538
Magazines/Subscriptions	9,217	8,259	8,259
Textbooks/Workbooks	66,468	54,629	54,629
Library Books	25,000	24,785	24,785
Office, Guidance & Athletic Supplies	102,706	86,825	86,825
Equipment	89,525	147,106	147,106
Dues & Fees	101,293	119,032	119,032
	<b>\$ 5,872,046</b>	<b>\$ 6,043,703</b>	<b>\$ 6,043,703</b>
Less: Participation Fees (Extracurricular)	(86,000)	(85,000)	(85,000)
<b>subtotal - Program Support</b>	<b>\$ 5,786,046</b>	<b>\$ 5,958,703</b>	<b>\$ 5,958,703</b>
<b>TOTAL REGULAR EDUCATION</b>	<b>\$ 24,948,744</b>	<b>\$ 25,654,613</b>	<b>\$ 25,654,613</b>



**BOARD OF FINANCE RECOMMENDED BUDGET  
EDUCATION OPERATIONS**

	<b>2013 / 2014 VOTER APPROVED BUDGET</b>	<b>2014 / 2015 BOE RECOMMENDED BUDGET</b>	<b>2014 / 2015 BOF RECOMMENDED BUDGET</b>
<b>SPECIAL EDUCATION</b>			
Administrators	242,905	248,030	248,030
Teachers, Therapists & Subs.	3,548,102	3,501,801	3,501,801
Paraprofessionals	696,150	662,657	662,657
Secretaries	118,492	118,100	118,100
subtotal - Payroll	<b>\$ 4,605,649</b>	<b>\$ 4,530,588</b>	<b>\$ 4,530,588</b>
Administration	36,280	31,641	31,641
Contracted Services - District Wide	90,800	102,752	102,752
Out of District - Tuition & Homebound	573,500	662,245	662,245
Transportation	450,730	552,524	602,524
Special Education Program Support	13,546	23,681	23,681
PPS Program Support	15,770	18,592	18,592
Summer/Extended Year Programs	250	250	250
subtotal - Program Support	<b>\$ 1,180,876</b>	<b>\$ 1,391,685</b>	<b>\$ 1,441,685</b>
<b>TOTAL SPECIAL EDUCATION</b>	<b>\$ 5,786,525</b>	<b>\$ 5,922,273</b>	<b>\$ 5,972,273</b>
	-	-	-
<b>Total Education Budget</b>	<b>\$ 30,735,269</b>	<b>\$ 31,576,886</b>	<b>\$ 31,626,886</b>
<i>Payroll</i>	<b>\$ 23,768,347</b>	<b>\$ 24,226,498</b>	<b>\$ 24,226,498</b>
<i>Non-Payroll</i>	<b>\$ 6,966,922</b>	<b>\$ 7,350,388</b>	<b>\$ 7,400,388</b>
<i>Increase in BOE Payroll Budget</i>		<b>\$ 458,151</b>	<b>\$ 458,151</b>
		1.93%	1.93%
<i>Increase in BOE Non-Payroll Budget</i>		<b>\$ 383,466</b>	<b>\$ 433,466</b>
		5.50%	6.22%
<i>Increase in Total Education Operating Budget</i>		<b>\$ 841,617</b>	<b>\$ 891,617</b>
		2.74%	2.90%

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

	<b>2013/2014 ADJUSTED BUDGET</b>	<b>2014/2015 SELECTMEN REQUESTED BUDGET</b>	<b>2014/2015 BOF RECOMMENDED BUDGET</b>
<b>Municipal Debt</b>			
Sr. Center/Fire App - principal	106,575	106,575	106,575
Sr. Center / Fire App - interest	57,094	54,962	54,962
<b>Subtotal Town</b>	<b>\$ 163,669</b>	<b>\$ 161,537</b>	<b>\$ 161,537</b>
<b>BOE Debt</b>			
School Project 2009 - princPart 1&2	1,283,425	1,283,425	1,283,425
School Project 2009 -inter- Part 1&2	717,354	685,037	685,037
98 School Improvement - principal	100,000	100,000	100,000
98 School Improvement - interest	26,300	21,625	21,625
99 Consolidated School - principal	265,000	265,000	265,000
99 Consolidated School - interest	85,860	72,809	72,809
06 School Projects - principal	280,000	280,000	280,000
06 School Projects - interest	90,650	79,100	79,100
<b>Subtotal BOE</b>	<b>\$ 2,848,589</b>	<b>\$ 2,786,996</b>	<b>\$ 2,786,996</b>
Total Supported by TAXES	<b>\$ 3,012,258</b>	<b>\$ 2,948,533</b>	<b>\$ 2,948,533</b>
<b>Decrease in Total Supported by Taxes -</b>		<b>\$ (63,725)</b>	<b>\$ (63,725)</b>
		<b>-2.12%</b>	<b>-2.12%</b>

**BOARD OF SELECTMEN REQUESTED BUDGET  
CAPITAL & NONRECURRING FUND**

	<b>2013/2014 ADJUSTED BUDGET</b>	<b>2014/2015 SELECTMEN REQUESTED BUDGET</b>	<b>2014/2015 BOF REQUESTED BUDGET</b>
<b>Revenues:</b>			
Supported by TAXES	<b>874,759</b>	<b>771,343</b>	<b>828,424</b>
Recreation Programs Fund	99,000	119,000	119,000
Communication Tower Revenue	195,000	210,000	210,000
Town Clerk Document Fees	10,000	10,000	10,000
<b>Total Revenues</b>	<b>1,178,759</b>	<b>1,110,343</b>	<b>1,167,424</b>
<b>Expenditures:</b>			
Town Properties Capital	165,000	25,000	25,000
Town Propertiiies - Furniture	1,500	2,250	2,250
Tax Reval		56,000	56,000
Recreation Capital	85,000	140,000	140,000
Fire Department Capital	181,709	157,924	157,924
BOE Capital	422,550	474,550	631,631
PWD Trucks/Equip	110,000	39,000	39,000
Planning Commission	45,000	0	0
Tax Collector		4,000	4,000
Police Cars & Equipment	68,000	21,619	21,619
Public Works Bridge & Drainage Program	100,000	190,000	90,000
<b>Total Expenditures</b>	<b>\$ 1,178,759</b>	<b>\$ 1,110,343</b>	<b>\$ 1,167,424</b>
<b>Increase (Decrease) in Total Capital Spending</b>		<b>\$ (68,416)</b>	<b>\$ (11,335)</b>
		<b>-5.80%</b>	<b>-0.96%</b>

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

	<b>2013/2014 ADJUSTED BUDGET</b>	<b>2014/2015 SELECTMEN REQUESTED BUDGET</b>	<b>2014/2015 BOF RECOMMENDED BUDGET</b>
<i>Revenues:</i>			
Supported by <b>TAXES</b>	<b>6,434,080</b>	<b>6,614,759</b>	<b>6,495,300</b>
Employee Contributions	1,605,678	1,451,120	1,420,120
Trans YE Surplus to Medical	\$ 8,039,758	\$ 8,065,879	\$ 7,915,420
<i>Expenditures:</i>			
Claims & Premiums Paid - Health	7,933,788	7,876,023	7,728,908
Premiums Paid - Non-health	135,925	137,000	137,000
Affordable Care Act Fees	58,058	52,856	49,512
	\$ 8,127,771	\$ 8,065,879	\$ 7,915,420
<i>Beginning Fund Balance</i>	\$ 1,755,719	\$ 1,985,573	\$ 1,965,907
<i>Claims Reserve</i>	\$ 455,000	\$ 458,000	\$ 458,000
<b>Ending Fund Balance</b>	<b>\$ 1,212,707</b>	<b>\$ 1,527,573</b>	<b>\$ 1,507,907</b>
<i>Increase in Total Supported by Taxes -</i>		<b>\$ 180,679</b>	<b>\$ 61,220</b>
		<b>2.81%</b>	<b>0.95%</b>

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

	<b>2013/2014 ADJUSTED BUDGET</b>	<b>2014/2015 SELECTMEN REQUESTED BUDGET</b>	<b>2014/2015 BOF RECOMMENDED BUDGET</b>
<b>Property Taxes</b>			
Interest/Lien Fees	172,000	175,000	175,000
Motor Vehicle Supplemental	300,000	310,000	310,000
total \$	<b>472,000</b>	<b>\$ 485,000</b>	<b>\$ 485,000</b>
<b>Licenses &amp; Permits</b>			
Health	30,000	30,000	30,000
Zoning Board of Appeals	6,000	6,000	6,000
Zoning	21,500	21,500	21,500
Building	125,000	125,000	125,000
Inland Wetlands	10,000	10,000	10,000
Planning	500	-	-
Public Works Fees	1,000	200	200
Enviro Enforcement	6,500	6,500	6,500
Other Licenses & Permits	12,000	6,000	6,000
total \$	<b>212,500</b>	<b>\$ 205,200</b>	<b>\$ 205,200</b>
<b>Intergovernmental</b>			
Town Aid	275,513	275,513	275,513
Aid to Elderly Relief	104,000	95,000	95,000
Judicial	1,000	1,000	1,000
PILOT - State Property	-	18,414	18,414
Veterans Exemption	18,000	18,000	18,000
Public Library	1,200	1,200	1,200
LOCIP	105,136	80,462	80,462
Pequot	-	23,037	23,037
School Security - State Funding	-	-	157,081
Municipal Revenue Sharing	-	1,081	1,081
School Construction Grant	35,376	34,213	34,213
Education ECS	4,473,791	4,453,833	4,453,833
Transportation	-	37,533	37,533
Special Education	190,000	300,000	300,000
Adult Education	4,141	4,141	4,141
total \$	<b>5,208,157</b>	<b>\$ 5,343,427</b>	<b>\$ 5,500,508</b>
<b>Local Revenues</b>			
Town Ordinance Fines	500	500	500
Interest Income	250,000	200,000	200,000
Real Estate Conveyance	125,000	120,000	120,000
Town Clerk Receipts	115,000	110,000	110,000
Police Private Duty	30,000	30,000	30,000
EMS/Paramedic Billings	210,000	210,000	210,000
Student Tuition	672,000	750,480	750,480
Telephone Line Access	30,000	28,230	28,230
Senior Center Recreation Fees	34,000	28,000	28,000
Other Local Revenue	9,000	9,000	9,000
total \$	<b>1,475,500</b>	<b>\$ 1,486,210</b>	<b>\$ 1,486,210</b>
Close out PY Encumb			
<b>Total Non-Tax Revenue</b>	<b>\$ 7,368,157</b>	<b>\$ 7,519,837</b>	<b>\$ 7,676,918</b>
<b>Increase in Total Non-Tax Revenue</b>		<b>\$ 151,680</b>	<b>\$ 308,761</b>
		<b>2.06%</b>	<b>4.19%</b>

**Estimated Revenues & Expenses - Other Governmental Funds**  
**Fiscal Year 2014-2015**

Fund	Revenue	Expenses	Transfers Out	Expenses & Transfers	Net
Recreation Programs	499,900	327,879	120,292	448,171	51,729
Drop Off Center	151,131	142,720	-	142,720	8,411
Dog Fund	3,600	2,300	-	2,300	1,300
Communication Tower Fund	182,000	-	210,000	210,000	(28,000)
Municipal Water System	22,150	22,150	-	22,150	-
User Surcharges	215,021	152,991	-	152,991	62,030
Preschool Program	123,000	126,000	-	126,000	(3,000)
<b>Total</b>					
<b>Other Governmental Funds</b>	<b>1,196,802</b>	<b>774,040</b>	<b>330,292</b>	<b>1,104,332</b>	<b>92,470</b>