

THE FOLLOWING BUDGET WAS APPROVED BY THE BOARD OF FINANCE  
 AT THE APRIL 8TH, 2026 MEETING AND WAS RECOMMENDED TO A TOWN  
 MEETING TO BE HELD ON APRIL 28TH, 2026

**BOARD OF FINANCE**  
**FISCAL 2026/2027 RECOMMENDED BUDGET**

<b>OPERATIONS</b>		<u># of Mills</u>
Municipal Operations	\$ 14,004,886	5.49
Education Operations	46,317,778	18.14
Medical Insurance Fund	8,590,000	3.37
OPERATING EXPENDITURES	<u>\$ 68,912,664</u>	<u>27.00</u>
Non-tax Revenues	8,066,175	3.16
Adjustments to Property Taxes	(960,000)	-0.38
To be raised by <b>PROPERTY TAXES</b>	<u>\$ 61,806,489</u>	<u>24.21</u>
<b>DEBT SERVICE</b>		
To be raised by <b>PROPERTY TAXES</b>	<u>\$ 7,247,113</u>	<u>2.84</u>
<b>CAPITAL &amp; NONRECURRING</b>		
Municipal Capital Spending	1,393,244	
Education Capital Spending	553,000	
CAPITAL EXPENDITURES	<u>\$ 1,946,244</u>	
To be raised by <b>PROPERTY TAXES</b>	<u>\$ 1,420,869</u>	<u>0.56</u>
<b>TOTAL PROPERTY TAXES</b>	<u>\$ 70,474,471</u>	<u>27.61</u>

TAXABLE GRAND LIST	2,552,723,166
DOLLARS PER MILL	2,552,723
MILL RATE CHANGE	1.28
% MILL RATE CHANGE	4.86%

**FISCAL 2026/2027 RECOMMENDED BUDGET**  
**SUMMARY OF EXPENDITURES**

<b><u>MUNICIPAL EXPENDITURES</u></b>	
Operating Expenditures	\$ 14,004,886
Contribution to Medical Insurance Fund	1,202,600
Contribution to Debt Service	122,333
Contribution to Capital & Nonrecurring Fund	867,869
<b>GENERAL FUND</b>	<u>\$ 16,197,688</u>
<b>CAPITAL &amp; NONRECURRING FUND</b>	<u>\$ 1,393,244</u>
<b>OTHER GOVERNMENTAL FUNDS</b>	<u>\$ 1,594,282</u>

SHALL the town government expenditures totaling \$16,197,688 from the General Fund and \$1,393,244 from the capital and nonrecurring funds and \$1,594,282 from other governmental funds for the fiscal year commencing July 1, 2026 and ending June 30, 2027 be approved?

<b><u>EDUCATION EXPENDITURES</u></b>	
Operating Expenditures	\$ 46,317,778
Contribution to Medical Insurance Fund	7,387,400
Contribution to Debt Service	7,124,780
Contribution to Capital & Nonrecurring Fund	553,000
<b>GENERAL FUND</b>	<u>\$ 61,382,958</u>
<b>CAPITAL &amp; NONRECURRING FUND</b>	<u>\$ 553,000</u>

SHALL the education expenditures totaling \$61,382,958 from the General Fund and \$553,000 from the capital and nonrecurring fund for the fiscal year commencing July 1, 2026 and ending June 30, 2027 be approved?

**BOARD OF FINANCE RECOMMENDED BUDGET  
MUNICIPAL OPERATIONS**

	2024/2025 ACTUAL	2025/2026 BUDGET	2026/2027 BOF RECOMMENDED BUDGET
<b>Board of Selectmen</b>			
Elected Salaries	122,734	125,802	140,450
Salaries	72,466	82,418	84,275
Exam Land Records	971	1,500	1,500
Materials & Supplies	4,382	4,650	7,200
<b>total</b>	<b>\$ 200,553</b>	<b>\$ 214,370</b>	<b>\$ 233,425</b>
<b>Town Clerk</b>			
Town Clerk	87,242	91,143	98,394
Salaries	127,021	130,021	134,332
Indexing & Microfilming	21,209	22,200	22,200
Vital Statistics	-	200	-
Ordinance Update	578	1,800	2,340
Materials & Supplies	5,815	8,500	8,000
<b>total</b>	<b>\$ 241,865</b>	<b>\$ 253,864</b>	<b>\$ 265,266</b>
<b>Probate - Facility Fees</b>			
<b>total</b>	<b>\$ 11,444</b>	<b>\$ 12,469</b>	<b>\$ 17,409</b>
<b>Registrars of Voters</b>			
Registrars of Voters	61,033	70,000	71,575
Salaries	61,873	67,908	89,581
Materials & Supplies	22,901	18,750	24,650
<b>total</b>	<b>\$ 145,806</b>	<b>\$ 156,658</b>	<b>\$ 185,806</b>
<b>Finance</b>			
Salaries	281,190	324,777	361,675
Materials & Supplies	6,849	5,000	6,600
<b>total</b>	<b>\$ 288,038</b>	<b>\$ 329,777</b>	<b>\$ 368,275</b>
<b>Board of Finance</b>			
Salaries	3,335	2,898	2,963
Town Audit	77,375	77,375	83,580
Materials & Supplies	4,991	3,000	3,000
Contingency	-	5,339	15,000
<b>total</b>	<b>\$ 85,702</b>	<b>\$ 88,612</b>	<b>\$ 104,543</b>
<b>Treasurer</b>			
Salary	11,542	14,330	25,000
Bank Fees	31,211	40,000	36,835
<b>total</b>	<b>\$ 42,753</b>	<b>\$ 54,330</b>	<b>\$ 61,835</b>
<b>Assessor</b>			
Salaries	170,472	177,378	181,453
Audits - Personal Property	8,663	10,000	10,000
Materials & Supplies	7,963	9,410	12,175
<b>total</b>	<b>\$ 187,097</b>	<b>\$ 196,788</b>	<b>\$ 203,628</b>
<b>Tax Collector</b>			
Elected Salaries	91,678	98,970	101,197
Salaries	119,916	122,902	133,432
Materials & Supplies	6,887	7,850	7,750
<b>total</b>	<b>\$ 218,482</b>	<b>\$ 229,722</b>	<b>\$ 242,379</b>
<b>Board of Assessment Appeal</b>			
Elected Salaries	850	1,251	1,279
Salaries	1,503	1,055	1,079
Materials & Supplies	36	100	100
<b>total</b>	<b>\$ 2,389</b>	<b>\$ 2,406</b>	<b>\$ 2,458</b>

**Unclassified Payroll & Benefits**

Overtime Contingency	10,286	3,000	5,000
Salary Adjustments	20,468	25,000	25,000
Social Security	396,257	423,346	453,294
Pension	847,681	871,850	898,006
Unemployment	27,838	7,500	8,000
Workers Compensation	128,265	145,000	145,363
Employee Physicals	3,250	3,000	3,500
Mileage Reimbursement	2,560	1,500	2,800
<b>total</b>	<b>\$ 1,436,605</b>	<b>\$ 1,480,196</b>	<b>\$ 1,540,963</b>

**Professional Services**

LandUse Legal Counsel	4,491	4,000	4,000
Tax/Assessment Legal Counsel	3,582	7,500	3,500
Labor Legal Counsel	114,678	35,500	55,000
General/Other Legal Counsel	56,182	40,000	45,500
Health Code Enforcement	11,136	5,000	5,000
Planning Legal	3,291	3,000	1,000
Zoning Legal	12,187	15,000	15,000
ZBA Legal	7,463	12,000	12,000
Inland Wetlands Legal	13,941	4,500	4,000
Consulting	3,333	3,500	10,000
<b>total</b>	<b>\$ 230,283</b>	<b>\$ 130,000</b>	<b>\$ 155,000</b>

**Intergovernmental Agencies**

Ct. Conf of Small Towns	1,175	1,175	1,175
WESTCOG	9,936	10,234	10,541
Candlewood Lake Authority	127,700	130,200	132,815
CCM	8,929	8,929	8,929
Public Transportation	111,050	116,603	121,850
Household Hazard Waste	12,304	15,800	16,000
<b>total</b>	<b>\$ 271,094</b>	<b>\$ 282,941</b>	<b>\$ 291,310</b>

**General Insurance**

<b>total</b>	<b>\$ 197,045</b>	<b>\$ 227,850</b>	<b>\$ 198,995</b>
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**Business Machines**

Salaries	63,278	69,838	71,409
Postage Machine Lease	2,194	2,449	2,449
Telephone Maintenance	320	1,450	1,450
LAN Maintenance	94,265	118,118	179,113
Copier Maintenance	3,943	5,646	5,646
Systems Administration	23,990	26,030	23,439
Assessor Equipment	25,026	29,864	37,238
Tax Collector Equipment	14,552	15,559	16,319
Finance Equipment	15,548	16,000	19,600
Comm Center Equipment	51,578	54,694	41,500
Police Equipment	12,698	22,935	23,332
Technology	33,747	43,600	42,600
Fire Marshal Equipment	1,910	4,344	5,385
Fire Equipment	6,545	9,122	7,415
Land Use Equipment	11,907	12,323	12,938
Materials & Supplies	5,967	6,500	6,120
Postage	19,439	27,200	32,500
<b>total</b>	<b>\$ 386,907</b>	<b>\$ 465,672</b>	<b>\$ 528,453</b>

**Housing Opportunities Committee**

Salaries	1,436	1,908	1,951
Materials & Supplies	-	750	750
<b>total</b>	<b>\$ 1,436</b>	<b>\$ 2,658</b>	<b>\$ 2,701</b>

**Human Resources**

Salaries	33,345	41,680	43,624
Business Services/Materials & Supplies	2,297	3,000	3,500
<b>total</b>	<b>\$ 35,642</b>	<b>\$ 44,680</b>	<b>\$ 47,124</b>

**Planning Commission**

Salaries	430	1,700	1,738
Materials & Supplies	289	750	1,500
<b>total</b>	<b>\$ 719</b>	<b>\$ 2,450</b>	<b>\$ 3,238</b>

**Zoning Commission**

Salaries	71,910	73,612	75,411
Materials & Supplies	1,852	4,250	6,000
<b>total</b>	<b>\$ 73,762</b>	<b>\$ 77,862</b>	<b>\$ 81,411</b>

**Zoning Board of Appeals**

Salaries	5,675	8,310	8,497
Materials & Supplies	3,630	5,500	5,500
<b>total</b>	<b>\$ 9,305</b>	<b>\$ 13,810</b>	<b>\$ 13,997</b>

**Economic Development**

Salaries	1,508	1,600	1,636
Materials & Supplies	335	3,500	12,000
<b>total</b>	<b>\$ 1,844</b>	<b>\$ 5,100</b>	<b>\$ 13,636</b>

**Utilities**

Fire Companies	72,345	82,603	87,699
Town Properties	304,097	302,470	291,314
Street Lights	15,722	15,581	15,150
Gasoline and Diesel	61,087	90,230	78,996
<b>total</b>	<b>\$ 453,251</b>	<b>\$ 490,884</b>	<b>\$ 473,159</b>

**Permanent Building Committee**

Salaries	656	2,000	2,045
Materials & Supplies	-	100	100
<b>total</b>	<b>\$ 656</b>	<b>\$ 2,100</b>	<b>\$ 2,145</b>

**General Land Use**

Materials & Supplies	676	-	-
<b>total</b>	<b>\$ 676</b>	<b>\$ -</b>	<b>\$ -</b>

**Historical Properties Commission**

<b>total</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 100</b>
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**Commission of the Youth**

<b>total</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 100</b>
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**Police**

Regular Salaries	663,941	723,860	824,000
Overtime	257,869	190,000	190,000
Private Duty	19,627	30,000	25,000
Training Overtime	10,244	14,000	12,000
SRO Overtime	24,493	25,000	30,000
Uniforms	10,972	14,000	18,000
Resident State Troopers	1,294,748	1,468,000	1,383,594
Education & Training	5,330	12,000	12,000
Equipment Maintenance	8,247	13,000	14,000
Materials & Supplies	10,257	13,000	13,000
Vehicle Maintenance	6,864	13,000	13,000
<b>total</b>	<b>\$ 2,312,592</b>	<b>\$ 2,515,860</b>	<b>\$ 2,534,594</b>

**Communications Center**

Salaries	313,898	364,911	342,293
Overtime	63,240	40,000	68,000
Training-EMD	-	4,000	3,086
NW-PSCC	5,792	5,800	5,800
Materials & Supplies	4,115	4,500	4,500
Emergency Notification	6,601	6,828	6,828
<b>total</b>	<b>\$ 393,646</b>	<b>\$ 426,039</b>	<b>\$ 430,507</b>

**Fire Companies**

Contracted - Grant Writer	460	5,000	5,000
Physicals	8,695	8,500	9,000
Education & Training	16,595	20,000	25,000
Building Supplies & Repairs	5,015	12,700	11,300
Fire Cos. Maint & Repairs	138,950	140,000	155,000
Dept. Materials & Supplies	52,930	53,365	53,865
Fire Cos. Supplies & Equip.	8,532	21,900	23,535
Technology	11,577	14,500	15,000
Hydrants	806	4,000	4,000
<b>total</b>	<b>\$ 243,560</b>	<b>\$ 279,965</b>	<b>\$ 301,700</b>

**Ambulance / Paramedic**

<b>total</b>	<b>\$ 1,077,047</b>	<b>\$ 1,110,952</b>	<b>\$ 1,144,391</b>
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**Fire Marshal**

Salaries	53,795	56,000	57,260
Materials & Supplies	4,327	9,657	8,065
<b>total</b>	<b>\$ 58,122</b>	<b>\$ 65,657</b>	<b>\$ 65,325</b>

**Building Inspector**

Salaries	156,019	165,073	177,887
Materials & Supplies	2,192	3,500	4,500
<b>total</b>	<b>\$ 158,211</b>	<b>\$ 168,573</b>	<b>\$ 182,387</b>

**Office of Emergency Management**

Salaries	14,034	32,076	32,798
Materials & Supplies	7,865	6,025	6,500
<b>total</b>	<b>\$ 21,899</b>	<b>\$ 38,101</b>	<b>\$ 39,298</b>

**Animal Control**

Salaries - Part-time	54,297	69,149	87,602
Materials & Supplies	4,351	6,000	9,650
Vehicle Maintenance	733	1,500	1,500
<b>total</b>	<b>\$ 59,380</b>	<b>\$ 76,649</b>	<b>\$ 98,752</b>

**Public Works**

Salaries	908,580	955,318	977,285
Town Engineer	120,662	120,827	124,146
Seasonal Personnel	11,455	34,000	34,765
Overtime	72,408	82,939	84,805
Uniforms	10,334	13,000	13,000
Disposal Fees	5,296	8,500	8,500
Contracted Services	398,884	410,000	420,000
Storm Water Management	31,195	55,000	55,000
Equipment Lease	3,113	10,000	10,000
Road Repair	95,379	225,000	325,000
Town Aid/LOCIP	336,950	384,802	384,802
Bldgs & Grnds Mat & Supplies	86,413	85,000	85,000
Highways & Streets Mat & Sup	5,353	25,000	25,000
Snow Materials & Supplies	90,822	100,000	100,000
Safety Committee	-	100	100
Truck/Equipment Maint	119,551	150,000	150,000
<b>total</b>	<b>\$ 2,296,395</b>	<b>\$ 2,659,486</b>	<b>\$ 2,797,403</b>

**Health**

Salaries	280,788	311,870	322,688
Water Tests	4,200	14,250	14,250
Materials & Supplies	3,381	4,300	4,300
<b>total</b>	<b>\$ 288,369</b>	<b>\$ 330,420</b>	<b>\$ 341,238</b>

**Inland/Wetlands**

Salaries	927	2,000	27,152
Materials & Supplies	621	1,000	3,000
<b>total</b>	<b>\$ 1,548</b>	<b>\$ 3,000</b>	<b>\$ 30,152</b>

**WPCA**

Materials & Supplies	460	900	900
<b>total</b>	<b>\$ 460</b>	<b>\$ 900</b>	<b>\$ 900</b>

**Social Services**

Salaries	94,323	103,263	105,674
Center for Empowerment & Education	3,500	3,500	3,500
Regional Hospice	3,000	3,000	3,500
Ability Beyond Disability	2,700	3,000	3,500
Regional Homeless Program	5,000	5,000	5,000
Danbury Youth	960	960	960
Family & Childrens Aid	650	650	650
Western Connecticut Coallition	2,775	2,687	2,687
New Fairfield Prevention Council	2,500	2,500	2,500
Materials & Supplies	1,288	1,540	1,540
<b>total</b>	<b>\$ 116,696</b>	<b>\$ 126,100</b>	<b>\$ 129,511</b>

**Senior Services**

Salaries	146,967	169,988	173,790
Materials & Supplies	4,679	6,000	6,000
Nutrition Program	973	8,548	3,149
Programs	39,211	45,000	48,500
<b>total</b>	<b>\$ 191,829</b>	<b>\$ 229,536</b>	<b>\$ 231,439</b>

**Ball Pond Advisory Comm**

Salaries	427	900	920
Weed Control	3,209	9,650	9,650
Materials & Supplies	-	250	250
<b>total</b>	<b>\$ 3,637</b>	<b>\$ 10,800</b>	<b>\$ 10,820</b>

**Commission on Aging**

Salaries	968	1,000	1,023
Materials & Supplies	28	800	800
<b>total</b>	<b>\$ 996</b>	<b>\$ 1,800</b>	<b>\$ 1,823</b>

**Recreation**

Salaries	80,253	83,767	85,799
<b>total</b>	<b>\$ 80,253</b>	<b>\$ 83,767</b>	<b>\$ 85,799</b>

**Library**

Salaries	439,887	481,105	469,191
Educational	835	1,000	1,000
Automation	14,499	16,000	18,000
Maintenance	1,265	1,800	1,800
Technical Supplies	1,058	1,500	1,500
Books & Materials	39,313	41,500	43,500
Programs	6,385	6,500	6,500
<b>total</b>	<b>503,241</b>	<b>549,405</b>	<b>541,491</b>

<b>Total Municipal Budget</b>	<b>\$ 12,331,235</b>	<b>\$ 13,442,409</b>	<b>\$ 14,004,886</b>
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Payroll	\$ 5,210,949	\$ 5,596,547	\$ 5,917,074
Non-Payroll	\$ 7,120,286	\$ 7,845,862	\$ 8,087,812

<b>Change in Total Municipal Budget</b>	\$ 1,111,174	\$ 562,477
	9.01%	4.18%

<b>Change in Municipal Payroll</b>	\$ 385,598	\$ 320,527
	7.40%	5.73%

<b>Change in Municipal Non-Payroll</b>	\$ 725,576	\$ 241,950
	10.19%	3.08%

**BOARD OF FINANCE RECOMMENDED BUDGET**

**FISCAL YEAR 2026-2027**

<i>EDUCATION OPERATING</i>	2024 / 2025 VOTER APPROVED BUDGET	2025/2026 VOTER APPROVED BUDGET	2026 / 2027 BOF RECOMMENDED BUDGET
Administration	2,372,103	2,443,596	2,511,360
General Education Teachers	13,746,908	14,466,529	15,090,853
Special Education Teachers	3,073,660	3,211,740	3,216,933
ELC Tuition	(161,000)	(168,000)	(168,000)
Special Education Administration	478,832	494,280	651,034
Psychologists	598,191	687,573	585,944
BCBAs	251,569	262,883	400,595
IDEA Grant	-	-	(40,000)
Social Workers	391,602	409,809	424,107
Counselors	811,045	818,440	874,054
Nurses	313,127	422,690	435,963
Speech & Language	542,768	571,811	585,132
OT/PT	247,343	350,612	372,853
Medicaid Reimbursement	-	(50,000)	(50,000)
Library Media Specialist	400,856	312,597	329,986
Administration - Non-Certified	305,584	321,419	321,728
Human Resources	185,345	191,275	197,763
Paraeducators	1,867,711	1,891,579	2,086,918
STRIDES Job Coach	-	104,346	105,375
Cafeteria Aides	93,101	-	8,131
Administrative Assistants	1,318,600	1,251,759	1,327,885
Custodians/Grounds/Trades/OT Technicians	1,518,356	1,558,876	1,732,574
Security/Crossing Guards	39,580	61,366	61,340
Parking Fees	-	(20,000)	(20,000)
Substitute Teacher	195,480	203,625	188,240
Substitute Teacher	100,000	100,000	100,000
Substitute Paraeducator	50,000	50,000	50,000
Athletic Staff	116,307	118,429	125,491
BOE Meeting Tech	6,375	6,375	6,375
Special Education ESY	89,069	89,069	119,069
Stipends - Certified	63,400	85,287	85,287
Stipends - Certified	49,440	50,676	52,956
Stipends - Certified	59,423	62,408	62,408
Stipends - Certified	144,631	163,158	163,158
Stipends - Certified	247,692	259,460	259,460
Reg Ed Homebound	17,500	17,500	17,500
SpEd Homebound	16,000	16,000	16,000
Professional Development	8,000	8,000	8,000
Turnover Savings	(250,000)	(200,000)	(150,000)
<b>Total - Payroll</b>	<b>\$ 29,630,890</b>	<b>\$ 30,948,819</b>	<b>\$ 32,490,423</b>
<b>Employee Benefits:</b>			
Health Insurance	5,936,635	7,193,515	7,387,400
FICA	811,862	853,592	953,835
Pension	509,054	640,616	647,749
Worker's Comp	205,126	211,837	211,837
Other Employee Benefits	41,000	33,500	36,996
<b>Total - Employee Benefits</b>	<b>\$ 7,503,677</b>	<b>\$ 8,933,060</b>	<b>\$ 9,237,817</b>
<b>Total - Employee Benefits</b>	<b>\$ 7,503,677</b>	<b>\$ 8,933,060</b>	<b>\$ 9,237,817</b>

**NFES, MS & HS**

Field Trips	23,928	15,495	14,790
Postage	3,820	3,920	3,320
Printing	5,466	4,177	4,439
Instructional Supplies	216,247	213,440	216,785
Mags/Subscriptions - Instructional	1,499	1,100	3,250
Texts/Workbooks	65,802	41,075	48,322
Library Books/E-books	16,085	25,800	21,250
Office Supplies	19,910	12,160	13,717
Instructional Equipment	12,485	16,195	12,381
Dues/Fees - Instructional	56,942	65,171	58,547
Dues/Fees - Principal	3,689	5,119	5,049
Repairs/Maintenance - Instructional	4,440	10,105	11,895
Transportation - Parent Conferences	-	-	660
Other Prof - Technical	7,750	13,550	12,650
Postage - School Counseling	500	-	-
Supplies - School Counseling	2,250	1,500	1,000
Supplies - Graduation	19,302	18,900	18,900
Furniture	968	3,057	4,245
Accreditation	4,385	4,385	4,550
<b>Total - All Schools</b>	<b>\$ 465,468</b>	<b>\$ 455,149</b>	<b>\$ 455,750</b>

**Interscholastic Athletics:**

Interscholastic Athletics	295,340	287,345	286,493
Participation Fees/Gate Receipts	(107,000)	(107,000)	(107,000)
<b>Total - Interscholastic Athletics</b>	<b>\$ 188,340</b>	<b>\$ 180,345</b>	<b>\$ 179,493</b>

**Central Office:**

Conf /Travel BOE/Superintendent	6,350	4,350	4,350
Dues/Fees BOE/Central Office	49,240	49,222	53,098
Legal Counsel/Professional Services	115,000	75,000	60,000
Postage	800	800	800
Printing	7,320	6,320	6,320
CO Advertising, Supplies, & Subscriptions	12,135	10,971	10,971
Financial Services	348,902	376,870	378,545
HR Services	57,617	62,267	70,767
<b>Total - Central Office</b>	<b>\$ 597,364</b>	<b>\$ 585,800</b>	<b>\$ 584,851</b>

**Districtwide:**

Property/Casualty Insurance	326,062	341,298	314,978
Tuition - VoAg	116,972	71,000	71,000
Tuition - Magnet School	23,880	39,000	39,000
Tuition - Adult Ed	26,377	27,294	27,294
<b>Total - Districtwide</b>	<b>\$ 493,291</b>	<b>\$ 478,592</b>	<b>\$ 452,272</b>

**Technology:**

Professional Services	9,975	4,875	15,816
Repairs/Maintenance Technology	106,671	104,912	112,620
Internet Provider	39,387	26,001	28,777
Technology Supplies	12,600	14,400	15,700
Software	406,223	432,880	499,012
Equipment - Technology	147,381	140,688	195,596
ERate	-	-	(50,000)
CYBER Grant	-	-	(50,000)
<b>Total - Technology</b>	<b>\$ 722,237</b>	<b>\$ 723,756</b>	<b>\$ 767,521</b>

**Transportation:**

Pupil	1,531,950	1,620,047	1,713,032
Bus Trailer	-	-	15,000
Magnet	51,021	54,138	58,598
Vo-Ag	30,196	29,750	31,106
Diesel-Fuel	112,264	103,808	103,808
<b>Total - Transportation</b>	<b>\$ 1,725,431</b>	<b>\$ 1,807,743</b>	<b>\$ 1,921,544</b>

**Business Machines:**

Copiers	142,710	150,000	150,000
Postage Machines	6,188	6,188	5,000
<b>Total - Business Machines</b>	<b>\$ 148,898</b>	<b>\$ 156,188</b>	<b>\$ 155,000</b>

<b>Utilities:</b>			
Telephone	74,318	80,676	80,676
Electricity	631,751	658,063	683,063
Propane	24,000	24,000	24,000
Fuel Oil	243,396	231,228	256,920
Gasoline	24,852	23,727	23,727
<b>Total - Utilities:</b>	<b>\$ 998,317</b>	<b>\$ 1,017,694</b>	<b>\$ 1,068,386</b>
<b>Curriculum &amp; Staff Development</b>			
	311,257	263,285	258,190
<b>Total - Curriculum &amp; Staff Development</b>	<b>\$ 311,257</b>	<b>\$ 263,285</b>	<b>\$ 258,190</b>
<b>Building &amp; Grounds:</b>			
Repairs/Maintenance Building	118,000	118,000	120,000
Repairs/Maintenance Grounds	8,150	8,150	9,240
Maintenance - Treatment Plant	58,541	68,732	66,853
Service Contracts - Buildings	352,171	352,593	361,560
Service Contracts - Grounds	93,480	125,493	128,655
Projects - Buildings	37,000	35,000	26,700
Projects - Grounds	5,500	6,000	10,500
Conference/Travel	4,704	4,704	4,300
Building/Custodial/Grounds Supplies	79,119	81,173	89,168
Equipment-Custodial/Maintenance/Grounds	2,500	6,129	2,000
Dues/Fees Custodial/Maintenance	1,020	1,020	720
<b>Total - Building &amp; Grounds</b>	<b>\$ 760,185</b>	<b>\$ 806,994</b>	<b>\$ 819,696</b>
<b>Administrative/Central Office SPED &amp; PPS:</b>			
	192,839	162,582	185,419
<b>Total - Administrative SPED &amp; PPS</b>	<b>\$ 192,839</b>	<b>\$ 162,582</b>	<b>\$ 185,419</b>
<b>Contracted Services SPED &amp; PPS:</b>			
	414,003	699,028	518,926
<b>Total - Contracted Services SPED &amp; PPS</b>	<b>\$ 414,003</b>	<b>\$ 699,028</b>	<b>\$ 518,926</b>
<b>Out Of District Tuition SPED:</b>			
In State Summer	259,079	247,522	361,975
In State Public	159,406	125,266	864,922
In State Private	1,704,111	1,358,409	2,025,692
Out Of State Private	355,576	504,887	436,133
Excess Cost Reimbursement	-	-	(850,000)
<b>Total - Out Of District Tuition SPED</b>	<b>\$ 2,478,172</b>	<b>\$ 2,236,084</b>	<b>\$ 2,838,722</b>
<b>Transportation SPED:</b>			
In-District	532,993	568,468	628,653
Field Trips	5,250	5,250	5,250
Out of District	831,940	1,001,151	921,299
Summer	143,003	174,238	185,777
<b>Total - Transportation SPED</b>	<b>\$ 1,513,186</b>	<b>\$ 1,749,107</b>	<b>\$ 1,740,979</b>
<b>Building Special Education Costs:</b>			
STRIDES Rental	20,000	30,000	30,000
Special Ed Testing & Instructional Supplies	55,744	49,647	52,395
<b>Total - Building Special Education Costs</b>	<b>\$ 75,744</b>	<b>\$ 79,647</b>	<b>\$ 82,395</b>
<b>Other District PPS Programs (PK-12):</b>			
	24,791	28,045	27,795
<b>Total - Other District PPS Programs (PK-12)</b>	<b>\$ 24,791</b>	<b>\$ 28,045</b>	<b>\$ 27,795</b>
<b>Total Non-Payroll</b>	<b>\$ 11,109,523</b>	<b>\$ 11,430,039</b>	<b>\$ 12,056,939</b>
<b>BOF REDUCTION (To Be Allocated)</b>			(80,000)
<b>Total Education Operating</b>	<b>\$ 48,244,090</b>	<b>\$ 51,311,918</b>	<b>\$ 53,705,178</b>
<b>DEBT SERVICE &amp; CAPITAL:</b>			
Existing Debt Service	\$ 1,571,770	\$ 1,528,458	\$ 1,106,242
Debt Service: HS and CELA Building Projects	\$ 5,336,338	\$ 5,803,331	\$ 6,018,538
Capital Expenditure / Contribution	\$ 119,577	\$ 510,000	\$ 553,000
<b>TOTAL EDUCATION BUDGET</b>	<b>\$ 55,271,775</b>	<b>\$ 59,153,707</b>	<b>\$ 61,382,958</b>
Total Dollar Change		\$ 3,881,932	\$ 2,229,251
Total Percentage Change		7.02%	3.77%

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

	<b>2024/2025 BUDGET</b>	<b>2025/2026 BUDGET</b>	<b>2026/2027 BOF RECOMMENDED BUDGET</b>
<b><i>Municipal Debt</i></b>			
Sr. Center/Fire App - principal	107,310	107,310	107,310
Sr. Center / Fire App - interest	23,070	19,182	15,023
<b>Subtotal Town</b>	<b>\$ 130,380</b>	<b>\$ 126,492</b>	<b>\$ 122,333</b>
<b><i>BOE Debt</i></b>			
School Project 2009 / 2017 - Principal	1,317,690	1,327,690	410,000
School Project 2009 -Interest	216,100	158,900	82,800
School Project 09-11 Refinance - Principal	-	-	577,690
School Project 09-11 Refinance - Interest	37,980	41,868	35,752
CELA & HS - principal - Bond #1	400,000	400,000	400,000
CELA & HS - interest	143,200	127,200	119,200
CELA & HS - principal - Bond #2	1,260,000	1,260,000	1,260,000
CELA & HS - interest	555,200	504,800	454,400
CELA & HS - principal - Bond #3	1,775,000	1,775,000	1,775,000
CELA & HS - interest	1,145,038	1,056,289	967,538
CELA & HS - principal - Bond #4	605,000	605,000	605,000
CELA & HS - interest	497,900	467,650	437,400
<b>Subtotal BOE</b>	<b>\$ 7,953,108</b>	<b>\$ 7,724,397</b>	<b>\$ 7,124,780</b>
Total Debt Service Due	<b>\$ 8,083,488</b>	<b>\$ 7,850,889</b>	<b>\$ 7,247,113</b>
Use of Premium	<b>\$ (1,045,000)</b>	<b>\$ (197,955)</b>	
Use of School Capital Project Closeouts	<b>\$ -</b>	<b>\$ (194,652)</b>	
<b>Total Supported by TAXES</b>	<b>\$ 7,038,488</b>	<b>\$ 7,458,282</b>	<b>\$ 7,247,113</b>
<b><i>Change in Total Supported by Taxes</i></b>		<b>\$ 419,794</b>	<b>\$ (211,169)</b>
		<b>5.96%</b>	<b>-2.83%</b>

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

	<b>2024/2025 BUDGET</b>	<b>2025/2026 BUDGET</b>	<b>2026/2027 BOF RECOMMENDED BUDGET</b>
<b><i>Revenues:</i></b>			
Supported by TAXES	169,577	584,813	1,420,869
Interest Income	40,000	114,077	66,375
Communication Tower Revenue	390,000	420,000	424,000
Town Clerk Document Fees	5,000	5,000	5,000
Unappropriated Balance	544,555	150,000	30,000
<b>Total Revenues</b>	<b>1,149,132</b>	<b>1,273,890</b>	<b>1,946,244</b>
<b><i>Expenditures:</i></b>			
Town Properties Capital	20,000	55,000	125,000
Town Properties Furniture	3,250	2,786	3,520
Tax Reval	40,000	35,000	40,000
Finance Department	2,000	5,000	2,000
Human Resources	-	-	6,000
Registrar of Voters	-	-	6,500
Zoning Department	-	-	15,000
Housing Opportunities Commission	-	-	2,500
Planning Commission	35,000	-	25,000
Business Machines & Equipment	8,300	13,500	44,850
PWD Trucks/Equip	4,000	118,000	225,000
Police Cars & Equipment	45,605	70,604	148,604
Fire Department Capital	290,000	281,500	330,270
Public Works Bridge & Drainage Program	91,300	142,500	396,000
Office of Emergency Management	-	-	6,000
Animal Control	-	25,000	-
Social Services	-	-	2,000
Paramedics	-	15,000	15,000
BOE Capital	119,577	510,000	553,000
<b>Total Expenditures</b>	<b>\$ 659,032</b>	<b>\$ 1,273,890</b>	<b>\$ 1,946,244</b>
<b><i>Change in Total Capital Spending</i></b>		<b>\$ 614,858</b>	<b>\$ 672,354</b>
		<b>93.30%</b>	<b>52.78%</b>

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

	<b>2024/2025 BUDGET</b>	<b>2025/2026 BUDGET</b>	<b>2026/2027 BOF RECOMMENDED BUDGET</b>
<i>Revenues:</i>			
Supported by TAXES	<b>6,900,000</b>	<b>8,364,552</b>	<b>8,590,000</b>
Net OPEB Contribution	350,000	275,000	244,839
Employee Contributions	1,320,000	1,490,000	1,389,231
Interest Income	10,000	7,250	24,750
	<b>\$ 8,580,000</b>	<b>\$ 10,136,802</b>	<b>\$ 10,248,820</b>
<i>Expenditures:</i>			
Claims & Premiums Paid - Health	8,536,399	9,002,414	9,252,042
Contributions to H S A	590,000	620,000	587,212
Premiums Paid - Non-health	165,852	190,000	164,498
Affordable Care Act Fees	2,522	2,600	4,855
Employee Assistance Program	-	-	12,792
OPEB Contribution	114,294	122,519	22,348
	<b>\$ 9,409,067</b>	<b>\$ 9,937,533</b>	<b>\$ 10,043,747</b>
<i>Beginning Fund Balance</i>	\$ 1,519,096	\$ 22,075	\$ 221,344
<i>Beginning Reserver for IBNR</i>	\$ 369,000	\$ 561,000	\$ 759,000
<i>Claims Reserve</i>	\$ 369,000	\$ 561,000	\$ 759,000
<i>Appropriated From General Fund</i>	\$ -	\$ 523,417	\$ -
<b>Ending Fund Balance</b>	<b>\$ 690,029</b>	<b>\$ 221,344</b>	<b>\$ 426,417</b>

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

	2024/2025 ACTUALS	2025/2026 BUDGET	2026/2027 BOF RECOMMENDED BUDGET
<b>Property Taxes</b>			
Interest/Lien Fees	303,105	200,000	250,000
Motor Vehicle Supplemental	609,451	525,000	525,000
<b>total \$</b>	<b>912,556 \$</b>	<b>725,000 \$</b>	<b>775,000</b>
<b>Licenses &amp; Permits</b>			
Health	45,200	40,000	45,000
Zoning Board of Appeals	6,708	12,000	7,000
Zoning	30,400	43,650	35,000
Building	368,796	361,000	375,000
Inland Wetlands	7,182	5,000	5,000
Planning	100	-	-
Enviro Enforcement	3,638	7,500	7,500
Public Works Fees	3,900	3,000	3,000
Fire Marshal Fees	9,985	10,000	15,000
Other Licenses & Permits	10,525	10,000	10,000
<b>total \$</b>	<b>486,434 \$</b>	<b>492,150 \$</b>	<b>502,500</b>
<b>Intergovernmental</b>			
Veterans Exemption	14,900	16,000	10,000
Emergency Mgmt Perf Grant	10,227	-	6,768
Municipal Stabilization Grant	265,666	265,666	265,666
Town Aid	271,360	271,360	361,814
Aid to Eldery Relief	2,112	1,800	1,800
Judicial	1,200	2,000	2,000
PILOT - State Property	17,430	18,239	18,000
Motor Vehicle Reimbursement	448,977	740,943	-
Municipal Revenue Sharing	1,149	1,200	1,200
LOCIP	113,973	116,761	116,631
Education ECS	3,451,412	3,210,037	3,481,120
Excess Cost Reimbursement (SPED)	800,184	685,000	430,000
<b>total \$</b>	<b>5,398,590 \$</b>	<b>5,329,006 \$</b>	<b>4,694,999</b>
<b>Local Revenues</b>			
Interest Income	1,530,960	750,000	775,000
Senior Center Recreation Fees	27,721	24,000	24,000
Town Clerk Receipts	86,151	80,000	85,000
Town Engineer	1,187	10,000	2,000
Other Local Revenue	419	10,226	1,500
Real Estate Conveyance	300,773	236,000	255,000
CIRMA Equity Distribution	40,070	500	20,000
Telephone Line Access	35,561	20,000	30,000
Student Tuition	482,542	546,975	583,176
Sale of Equipment	80	500	3,000
Police Private Duty	26,515	32,000	30,000
EMS/Paramedic Billings	327,529	275,000	285,000
Municipal Water System	-	-	-
Private Grants	-	-	-
<b>total \$</b>	<b>2,859,508 \$</b>	<b>1,985,201 \$</b>	<b>2,093,676</b>
<b>Total Non-Tax Revenue</b>	<b>\$ 9,657,088</b>	<b>\$ 8,531,357</b>	<b>\$ 8,066,175</b>
<b>Change in Total Non-Tax Revenue</b>	<b>\$ 130,413</b>	<b>\$ (1,125,731)</b>	<b>\$ (465,182)</b>
	<b>1.37%</b>	<b>-11.66%</b>	<b>-5.45%</b>

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**Estimated Revenues & Expenses - Other Governmental Funds**  
**Fiscal Year 2026-2027**

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<b>Fund</b>	<b>Revenue</b>	<b>Expenses</b>	<b>Transfers Out</b>	<b>Net</b>
Recreation Programs	630,953	488,845	119,675	22,433
Drop Off Center	223,069	207,480	-	15,589
Dog Fund	3,200	1,000	-	2,200
Communication Tower Fund	450,557	26,282	424,000	275
User Surcharges	174,000	159,000	-	15,000
Preschool Program	168,000	168,000	-	-
<b>Other Governmental Funds</b>	<b>1,649,779</b>	<b>1,050,607</b>	<b>543,675</b>	<b>55,497</b>

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