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

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

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

MUNICIPAL EXPENDITURES		
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
GENERAL FUND	**$**	**16,197,688**
CAPITAL & NONRECURRING FUND	**$**	**1,393,244**
OTHER GOVERNMENTAL FUNDS	**$**	**1,594,282**

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?

EDUCATION EXPENDITURES		
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
GENERAL FUND	**$**	**61,382,958**
CAPITAL & NONRECURRING FUND	**$**	**553,000**

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
Board of Selectmen				
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
	total	**$ 200,553**	**$ 214,370**	**$ 233,425**
Town Clerk				
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
	total	**$ 241,865**	**$ 253,864**	**$ 265,266**
Probate - Facility Fees				
	total	**$ 11,444**	**$ 12,469**	**$ 17,409**
Registrars of Voters				
Registrars of Voters		61,033	70,000	71,575
Salaries		61,873	67,908	89,581
Materials & Supplies		22,901	18,750	24,650
	total	**$ 145,806**	**$ 156,658**	**$ 185,806**
Finance				
Salaries		281,190	324,777	361,675
Materials & Supplies		6,849	5,000	6,600
	total	**$ 288,038**	**$ 329,777**	**$ 368,275**
Board of Finance				
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
	total	**$ 85,702**	**$ 88,612**	**$ 104,543**
Treasurer				
Salary		11,542	14,330	25,000
Bank Fees		31,211	40,000	36,835
	total	**$ 42,753**	**$ 54,330**	**$ 61,835**
Assessor				
Salaries		170,472	177,378	181,453
Audits - Personal Property		8,663	10,000	10,000
Materials & Supplies		7,963	9,410	12,175
	total	**$ 187,097**	**$ 196,788**	**$ 203,628**
Tax Collector				
Elected Salaries		91,678	98,970	101,197
Salaries		119,916	122,902	133,432
Materials & Supplies		6,887	7,850	7,750
	total	**$ 218,482**	**$ 229,722**	**$ 242,379**
Board of Assessment Appeal				
Elected Salaries		850	1,251	1,279
Salaries		1,503	1,055	1,079
Materials & Supplies		36	100	100
	total	**$ 2,389**	**$ 2,406**	**$ 2,458**

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
total	**$ 1,436,605**	**$ 1,480,196**	**$**	**1,540,963**
Professional Services				
LandUse Legal Counsel	4,491	4,000		4,000
Tax/Assessment Legal Counsel	3,582	7,500		3,500
Labor Legal Counsel	114,678	35,500		55,000
General/Other Legal Counsel	56,182	40,000		45,500
Health Code Enforcement	11,136	5,000		5,000
Planning Legal	3,291	3,000		1,000
Zoning Legal	12,187	15,000		15,000
ZBA Legal	7,463	12,000		12,000
Inland Wetlands Legal	13,941	4,500		4,000
Consulting	3,333	3,500		10,000
total	**$ 230,283**	**$ 130,000**	**$**	**155,000**
Intergovernmental Agencies				
Ct. Conf of Small Towns	1,175	1,175		1,175
WESTCOG	9,936	10,234		10,541
Candlewood Lake Authority	127,700	130,200		132,815
CCM	8,929	8,929		8,929
Public Transportation	111,050	116,603		121,850
Household Hazard Waste	12,304	15,800		16,000
total	**$ 271,094**	**$ 282,941**	**$**	**291,310**
General Insurance				
total	**$ 197,045**	**$ 227,850**	**$**	**198,995**
Business Machines				
Salaries	63,278	69,838		71,409
Postage Machine Lease	2,194	2,449		2,449
Telephone Maintenance	320	1,450		1,450
LAN Maintenance	94,265	118,118		179,113
Copier Maintenance	3,943	5,646		5,646
Systems Administration	23,990	26,030		23,439
Assessor Equipment	25,026	29,864		37,238
Tax Collector Equipment	14,552	15,559		16,319
Finance Equipment	15,548	16,000		19,600
Comm Center Equipment	51,578	54,694		41,500
Police Equipment	12,698	22,935		23,332
Technology	33,747	43,600		42,600
Fire Marshal Equipment	1,910	4,344		5,385
Fire Equipment	6,545	9,122		7,415
Land Use Equipment	11,907	12,323		12,938
Materials & Supplies	5,967	6,500		6,120
Postage	19,439	27,200		32,500
total	**$ 386,907**	**$ 465,672**	**$**	**528,453**
Housing Opportunities Committee				
Salaries	1,436	1,908		1,951
Materials & Supplies	-	750		750
total	**$ 1,436**	**$ 2,658**	**$**	**2,701**
Human Resources				
Salaries	33,345	41,680		43,624
Business Services/Materials & Supplies	2,297	3,000		3,500
total	**$ 35,642**	**$ 44,680**	**$**	**47,124**
Planning Commission				
Salaries	430	1,700		1,738
Materials & Supplies	289	750		1,500
total	**$ 719**	**$ 2,450**	**$**	**3,238**

Zoning Commission				
Salaries	71,910	73,612		75,411
Materials & Supplies	1,852	4,250		6,000
total	**$ 73,762**	**$ 77,862**	**$**	**81,411**
Zoning Board of Appeals				
Salaries	5,675	8,310		8,497
Materials & Supplies	3,630	5,500		5,500
total	**$ 9,305**	**$ 13,810**	**$**	**13,997**
Economic Development				
Salaries	1,508	1,600		1,636
Materials & Supplies	335	3,500		12,000
total	**$ 1,844**	**$ 5,100**	**$**	**13,636**
Utilities				
Fire Companies	72,345	82,603		87,699
Town Properties	304,097	302,470		291,314
Street Lights	15,722	15,581		15,150
Gasoline and Diesel	61,087	90,230		78,996
total	**$ 453,251**	**$ 490,884**	**$**	**473,159**
Permanent Building Committee				
Salaries	656	2,000		2,045
Materials & Supplies	-	100		100
total	**$ 656**	**$ 2,100**	**$**	**2,145**
General Land Use				
Materials & Supplies	676	-		-
total	**$ 676**	**$ -**	**$**	**-**
Historical Properties Commission				
total	**$ -**	**$ 100**	**$**	**100**
Commission of the Youth				
total	**$ -**	**$ 100**	**$**	**100**
Police				
Regular Salaries	663,941	723,860		824,000
Overtime	257,869	190,000		190,000
Private Duty	19,627	30,000		25,000
Training Overtime	10,244	14,000		12,000
SRO Overtime	24,493	25,000		30,000
Uniforms	10,972	14,000		18,000
Resident State Troopers	1,294,748	1,468,000		1,383,594
Education & Training	5,330	12,000		12,000
Equipment Maintenance	8,247	13,000		14,000
Materials & Supplies	10,257	13,000		13,000
Vehicle Maintenance	6,864	13,000		13,000
total	**$ 2,312,592**	**$ 2,515,860**	**$**	**2,534,594**
Communications Center				
Salaries	313,898	364,911		342,293
Overtime	63,240	40,000		68,000
Training-EMD	-	4,000		3,086
NW-PSCC	5,792	5,800		5,800
Materials & Supplies	4,115	4,500		4,500
Emergency Notification	6,601	6,828		6,828
total	**$ 393,646**	**$ 426,039**	**$**	**430,507**
Fire Companies				
Contracted - Grant Writer	460	5,000		5,000
Physicals	8,695	8,500		9,000
Education & Training	16,595	20,000		25,000
Building Supplies & Repairs	5,015	12,700		11,300
Fire Cos. Maint & Repairs	138,950	140,000		155,000
Dept. Materials & Supplies	52,930	53,365		53,865
Fire Cos. Supplies & Equip.	8,532	21,900		23,535
Technology	11,577	14,500		15,000
Hydrants	806	4,000		4,000
total	**$ 243,560**	**$ 279,965**	**$**	**301,700**

Ambulance / Paramedic						
	total	**$**	**1,077,047**	**$**	**1,110,952**	**$** **1,144,391**
Fire Marshal						
Salaries			53,795		56,000	57,260
Materials & Supplies			4,327		9,657	8,065
	total	**$**	**58,122**	**$**	**65,657**	**$** **65,325**
Building Inspector						
Salaries			156,019		165,073	177,887
Materials & Supplies			2,192		3,500	4,500
	total	**$**	**158,211**	**$**	**168,573**	**$** **182,387**
Office of Emergency Management						
Salaries			14,034		32,076	32,798
Materials & Supplies			7,865		6,025	6,500
	total	**$**	**21,899**	**$**	**38,101**	**$** **39,298**
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
	total	**$**	**59,380**	**$**	**76,649**	**$** **98,752**
Public Works						
Salaries			908,580		955,318	977,285
Town Engineer			120,662		120,827	124,146
Seasonal Personnel			11,455		34,000	34,765
Overtime			72,408		82,939	84,805
Uniforms			10,334		13,000	13,000
Disposal Fees			5,296		8,500	8,500
Contracted Services			398,884		410,000	420,000
Storm Water Management			31,195		55,000	55,000
Equipment Lease			3,113		10,000	10,000
Road Repair			95,379		225,000	325,000
Town Aid/LOCIP			336,950		384,802	384,802
Bldgs & Grnds Mat & Supplies			86,413		85,000	85,000
Highways & Streets Mat & Sup			5,353		25,000	25,000
Snow Materials & Supplies			90,822		100,000	100,000
Safety Committee			-		100	100
Truck/Equipment Maint			119,551		150,000	150,000
	total	**$**	**2,296,395**	**$**	**2,659,486**	**$** **2,797,403**
Health						
Salaries			280,788		311,870	322,688
Water Tests			4,200		14,250	14,250
Materials & Supplies			3,381		4,300	4,300
	total	**$**	**288,369**	**$**	**330,420**	**$** **341,238**
Inland/Wetlands						
Salaries			927		2,000	27,152
Materials & Supplies			621		1,000	3,000
	total	**$**	**1,548**	**$**	**3,000**	**$** **30,152**
WPCA						
Materials & Supplies			460		900	900
	total	**$**	**460**	**$**	**900**	**$** **900**
Social Services						
Salaries			94,323		103,263	105,674
Center for Empowerment & Education			3,500		3,500	3,500
Regional Hospice			3,000		3,000	3,500
Ability Beyond Disability			2,700		3,000	3,500
Regional Homeless Program			5,000		5,000	5,000
Danbury Youth			960		960	960
Family & Childrens Aid			650		650	650
Western Connecticut Coallition			2,775		2,687	2,687
New Fairfield Prevention Council			2,500		2,500	2,500
Materials & Supplies			1,288		1,540	1,540
	total	**$**	**116,696**	**$**	**126,100**	**$** **129,511**

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
total	**$ 191,829**	**$ 229,536**	**$**	**231,439**
Ball Pond Advisory Comm				
Salaries	427	900		920
Weed Control	3,209	9,650		9,650
Materials & Supplies	-	250		250
total	**$ 3,637**	**$ 10,800**	**$**	**10,820**
Commission on Aging				
Salaries	968	1,000		1,023
Materials & Supplies	28	800		800
total	**$ 996**	**$ 1,800**	**$**	**1,823**
Recreation				
Salaries	80,253	83,767		85,799
total	**$ 80,253**	**$ 83,767**	**$**	**85,799**
Library				
Salaries	439,887	481,105		469,191
Educational	835	1,000		1,000
Automation	14,499	16,000		18,000
Maintenance	1,265	1,800		1,800
Technical Supplies	1,058	1,500		1,500
Books & Materials	39,313	41,500		43,500
Programs	6,385	6,500		6,500
total	**503,241**	**549,405**		**541,491**
Total Municipal Budget	**$ 12,331,235**	**$ 13,442,409**	**$**	**14,004,886**
Payroll	*$ 5,210,949*	*$ 5,596,547*	*$*	*5,917,074*
Non-Payroll	*$ 7,120,286*	*$ 7,845,862*	*$*	*8,087,812*
Change in Total Municipal Budget		*$ 1,111,174*	*$*	*562,477*
		9.01%		*4.18%*
Change in Municipal Payroll		*$ 385,598*	*$*	*320,527*
		7.40%		*5.73%*
Change in Municipal Non-Payroll		*$ 725,576*	*$*	*241,950*
		10.19%		*3.08%*

BOARD OF FINANCE RECOMMENDED BUDGET
FISCAL YEAR 2026-2027

EDUCATION OPERATING	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
Adminstrative Assistants	1,318,600	1,251,759	1,327,885
Custodians/Grounds/Trades/OT	1,518,356	1,558,876	1,732,574
Technicians	322,292	334,869	343,950
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)
Total - Payroll	**$ 29,630,890**	**$ 30,948,819**	**$ 32,490,423**
Employee Benefits:			
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
Total - Employee Benefits	**$ 7,503,677**	**$ 8,933,060**	**$ 9,237,817**
Total - Employee Benefits	**$ 7,503,677**	**$ 8,933,060**	**$ 9,237,817**

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
Total - All Schools	**$ 465,468**	**$ 455,149**	**$ 455,750**
Interscholastic Athletics:			
Interscholastic Athletics	295,340	287,345	286,493
Participation Fees/Gate Receipts	(107,000)	(107,000)	(107,000)
Total - Interscholastic Athletics	**$ 188,340**	**$ 180,345**	**$ 179,493**
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
Total - Central Office	**$ 597,364**	**$ 585,800**	**$ 584,851**
Districtwide:			
Property/Casuality 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
Total - Districtwide	**$ 493,291**	**$ 478,592**	**$ 452,272**
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)
Total - Technology	**$ 722,237**	**$ 723,756**	**$ 767,521**
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
Total - Transportation	**$ 1,725,431**	**$ 1,807,743**	**$ 1,921,544**
Business Machines:			
Copiers	142,710	150,000	150,000
Postage Machines	6,188	6,188	5,000
Total - Business Machines	**$ 148,898**	**$ 156,188**	**$ 155,000**

Utilities:			
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
Total - Utilities:	**$ 998,317**	**$ 1,017,694**	**$ 1,068,386**
Curriculum & Staff Development	311,257	263,285	258,190
Total - Curriculum & Staff Development	**$ 311,257**	**$ 263,285**	**$ 258,190**
Building & Grounds:			
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
Total - Building & Grounds	**$ 760,185**	**$ 806,994**	**$ 819,696**
Administrative/Central Office SPED & PPS:	192,839	162,582	185,419
Total - Administrative SPED & PPS	**$ 192,839**	**$ 162,582**	**$ 185,419**
Contracted Services SPED & PPS:	414,003	699,028	518,926
Total - Contracted Services SPED & PPS	**$ 414,003**	**$ 699,028**	**$ 518,926**
Out Of District Tuition SPED:			
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)
Total - Out Of District Tuition SPED	**$ 2,478,172**	**$ 2,236,084**	**$ 2,838,722**
Transportation SPED:			
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
Total - Transportation SPED	**$ 1,513,186**	**$ 1,749,107**	**$ 1,740,979**
Building Special Education Costs:			
STRIDES Rental	20,000	30,000	30,000
Special Ed Testing & Instructional Supplies	55,744	49,647	52,395
Total - Building Special Education Costs	**$ 75,744**	**$ 79,647**	**$82,395**
Other District PPS Programs (PK-12):	24,791	28,045	27,795
Total - Other District PPS Programs (PK-12)	**$ 24,791**	**$ 28,045**	**$ 27,795**
Total Non-Payroll	**$ 11,109,523**	**$ 11,430,039**	**$ 12,056,939**
BOF REDUCTION (To Be Allocated)			(80,000)
Total Education Operating	**$ 48,244,090**	**$ 51,311,918**	**$ 53,705,178**
DEBT SERVICE & CAPITAL:			
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**
TOTAL EDUCATION BUDGET	**$ 55,271,775**	**$ 59,153,707**	**$ 61,382,958**
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

	2024/2025 BUDGET	2025/2026 BUDGET	2026/2027 BOF RECOMMENDED BUDGET
Municipal Debt			
Sr. Center/Fire App - principal	107,310	107,310	107,310
Sr. Center / Fire App - interest	23,070	19,182	15,023
Subtotal Town	**$ 130,380**	**$ 126,492**	**$ 122,333**
BOE Debt			
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
Subtotal BOE	**$ 7,953,108**	**$ 7,724,397**	**$ 7,124,780**
Total Debt Service Due	**$ 8,083,488**	**$ 7,850,889**	**$ 7,247,113**
Use of Premium	**$ (1,045,000)**	**$ (197,955)**	
Use of School Capital Project Closeouts	**$ -**	**$ (194,652)**	
Total Supported by **TAXES**	**$ 7,038,488**	**$ 7,458,282**	**$ 7,247,113**
Change in Total Supported by Taxes		**$ 419,794**	**$ (211,169)**
		5.96%	**-2.83%**

BOARD OF FINANCE RECOMMENDED BUDGET
CAPITAL & NONRECURRING FUND

	2024/2025 BUDGET	2025/2026 BUDGET	2026/2027 BOF RECOMMENDED BUDGET
Revenues:			
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
Total Revenues	**1,149,132**	**1,273,890**	**1,946,244**
Expenditures:			
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
Total Expenditures	**$ 659,032**	**$ 1,273,890**	**$ 1,946,244**
Change in Total Capital Spending		**$ 614,858**	**$ 672,354**
		93.30%	**52.78%**

BOARD OF FINANCE RECOMMENDED BUDGET
MEDICAL INSURANCE FUND

	2024/2025 BUDGET	2025/2026 BUDGET	2026/2027 BOF RECOMMENDED BUDGET
Revenues:			
Supported by **TAXES**	**6,900,000**	**8,364,552**	**8,590,000**
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
	$ 8,580,000	**$ 10,136,802**	**$ 10,248,820**
Expenditures:			
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
	$ 9,409,067	**$ 9,937,533**	**$ 10,043,747**
Beginning Fund Balance	$ 1,519,096	$ 22,075	$ 221,344
Beginning Reserver for IBNR	$ 369,000	$ 561,000	$ 759,000
Claims Reserve	$ 369,000	$ 561,000	$ 759,000
Appropriated From General Fund	$ -	*$ 523,417*	$ -
Ending Fund Balance	**$ 690,029**	**$ 221,344**	**$ 426,417**

BOARD OF FINANCE RECOMMENDED BUDGET
NON-TAX REVENUE

	2024/2025 ACTUALS	2025/2026 BUDGET	2026/2027 BOF RECOMMENDED BUDGET
Property Taxes			
Interest/Lien Fees	303,105	200,000	250,000
Motor Vehicle Supplemental	609,451	525,000	525,000
total	**$ 912,556**	**$ 725,000**	**$ 775,000**
Licenses & Permits			
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
total	**$ 486,434**	**$ 492,150**	**$ 502,500**
Intergovernmental			
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
total	**$ 5,398,590**	**$ 5,329,006**	**$ 4,694,999**
Local Revenues			
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	-	-	-
total	**$ 2,859,508**	**$ 1,985,201**	**$ 2,093,676**
Total Non-Tax Revenue	**$ 9,657,088**	**$ 8,531,357**	**$ 8,066,175**
Change in Total Non-Tax Revenue	**$ 130,413**	**$ (1,125,731)**	**$ (465,182)**
	1.37%	**-11.66%**	**-5.45%**

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

Fund	Revenue	Expenses	Transfers Out	Net
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	-	-
Other Governmental Funds	**1,649,779**	**1,050,607**	**543,675**	**55,497**