



**Town of North Stonington
Board of Finance Meeting
North Stonington Education Center & Zoom Meeting
March 22, 2023
7:00 PM**

2023 APR -5 A 11:08

TOWN OF NORTH STONINGTON
CLERK

Minutes

1. Call to Order/Roll Call: (7:01pm) Board of Finance members present were Chairman Paul Simonds, Vice Chairman Mike Anderson, Dan Smith, Sarah Nelson, Gary Annino, Carl Johnston, Winona Berdine, and Amy Friend.
2. Public Comments: Public comments were heard.
3. Tax Relief Committee Presentation: Louis Gingerella, Chairman of the Tax Relief Committee, presented on the report previously given to the Board of Finance for review in regards to the Circuit Breaker Program, as well as, the other tax relief programs reviewed. Discussion and comments ensued.
4. FY24 Budget Discussion: Discussion of BOE and BOS budgets. Please refer to budgets attached.
 - Paul Simonds motioned for the BOE and BOS to decrease budgets with the BOE decreasing by \$350,000 and the BOS to decrease by \$250,000, as well as, to approve the revenue for the Circuit Breaker Program. Gary Annino was the second for that motion. Vote was 3-3-0 and motion did not pass. Members voting no were Carl Johnston, Mike, Anderson, and Sarah Nelson. Those voting in the affirmative were Gary Annino, Dan Smith, and Paul Simonds.
 - Sarah Nelson motioned to adjust revenue to \$79,000 for Circuit Breaker Program and decrease BOS budget by \$40,000 and BOE budget by \$60,000 for a total budget reduction of \$100,000. Mike Anderson was the second for that motion. Vote was 2-4-0 and motion did not pass. Members voting no were Carl Johnston, Gary Annino, Dan Smith, and Paul Simonds. Those voting in the affirmative were Mike Anderson and Sarah Nelson.
 - Carl Johnston motioned to fund Circuit Breaker Program in the amount of \$79,000 and reduce the BOS budget by \$85,000 and the BOE budget by \$160,000 making an overall reduction as close as possible to \$240,000. Mike Anderson was the second for that motion. Vote was 2-4-0 and the motion did not pass. Members voting no were Sarah Nelson, Dan Smith, Paul Simonds, and Gary Annino. Those voting in the affirmative were Mike Anderson and Carl Johnston.

-Gary Annino motioned to recommend Circuit Breaker Program in the amount of \$79,000. Sarah Nelson was the second for that motion. Unanimous approval by the board and the motion passed 6-0-0.

-Paul Simonds went back to original motion for the BOE and BOS to decrease budgets with the BOE decreasing by \$350,000 and the BOS to decrease by \$250,000. Dan Smith was the second for that motion. Vote was 3-3-0 and motion did not pass. Members voting no were Sarah Nelson, Mike Anderson, and Carl Johnston. Those voting in the affirmative were Paul Simonds, Gary Annino, and Dan Smith.

-Gary Annino motioned for boards to go back and adjust budgets to reflect the increase of half a mill. The total increase to the budget would be \$826,438, requiring a reduction of \$320,582, splitting between the BOE and BOS (\$160,291 each) and working out between the two. Mike Anderson was in to second that motion. The vote was 3-3-0 and motion did not pass. Members voting no were Sarah Nelson, Dan Smith, and Paul Simonds. Those voting in the affirmative were Mike Anderson, Gary Annino, and Carl Johnston.

-Sarah Nelson motioned to decrease budgets to reflect a .6 mill increase (29.05) and split the 2/3 and 1/3 between the BOE and BOS. Total increase of \$886,162 and splitting the reduction \$260,858 \$173,905 BOE and \$86,953 BOS. Mike was the second for that motion. The vote was 3-3-0 and the motion did not pass. Members that voted no were Dan Smith, Paul Simonds, and Gary Annino. Those who voted in the affirmative were Sarah Nelson, Mike Anderson and Carl Johnston.

-Mike Anderson motioned to get to a .5 mil increase on the amount of \$826,438. The reductions should be split 1/3 BOS 2/3 BOE, but the boards can work together as long as the total reduction is \$320,582. Gary was the second for that motion. Vote was 4-2-0 and the motion passed. Members that voted no were Paul Simonds and Sarah Nelson. Those that voted in the affirmative were Mike Anderson, Dan Smith, Gary Annino, and Carl Johnston.

5. Review of Minutes: Tabled

6. Public Comments: Public comments were heard.

7. Adjournment: Motion to adjourn made by Paul Simonds, with a second by Dan Smith.

Unanimous 6-0-0 vote to adjourn at 10:26pm.

Meeting Link: <https://www.youtube.com/live/3mffen2MiHo?feature=share>

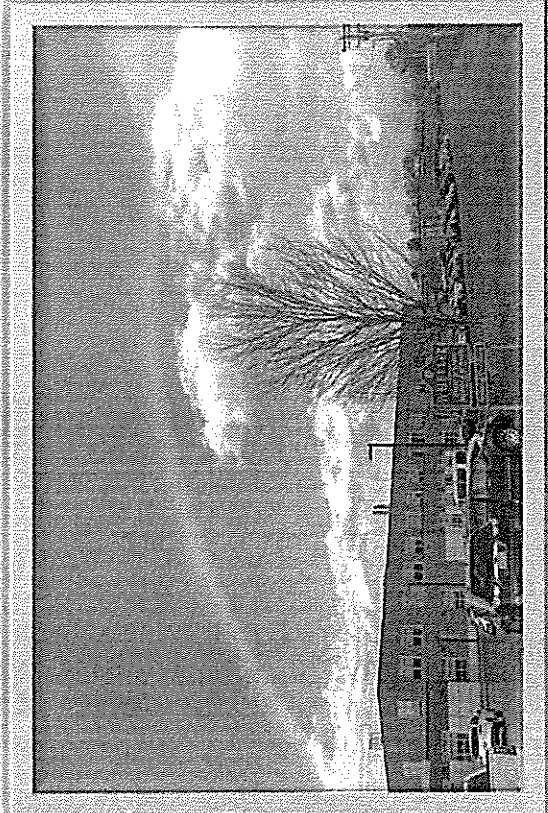
Respectfully Submitted,

Amy Friend, Secretary

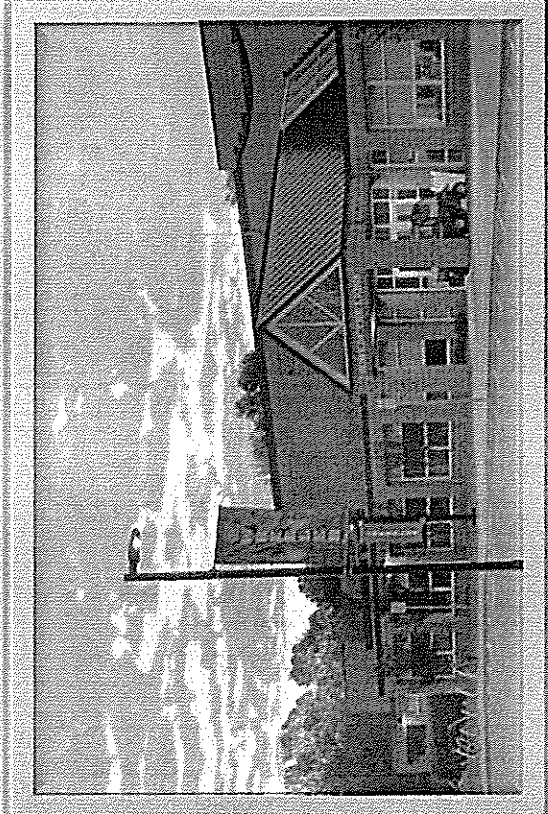
North Stonington Board of Finance

NORTH STONINGTON PUBLIC SCHOOLS BOARD OF EDUCATION

PROPOSED BUDGET 2023-2024



Learning Today, Leading Tomorrow

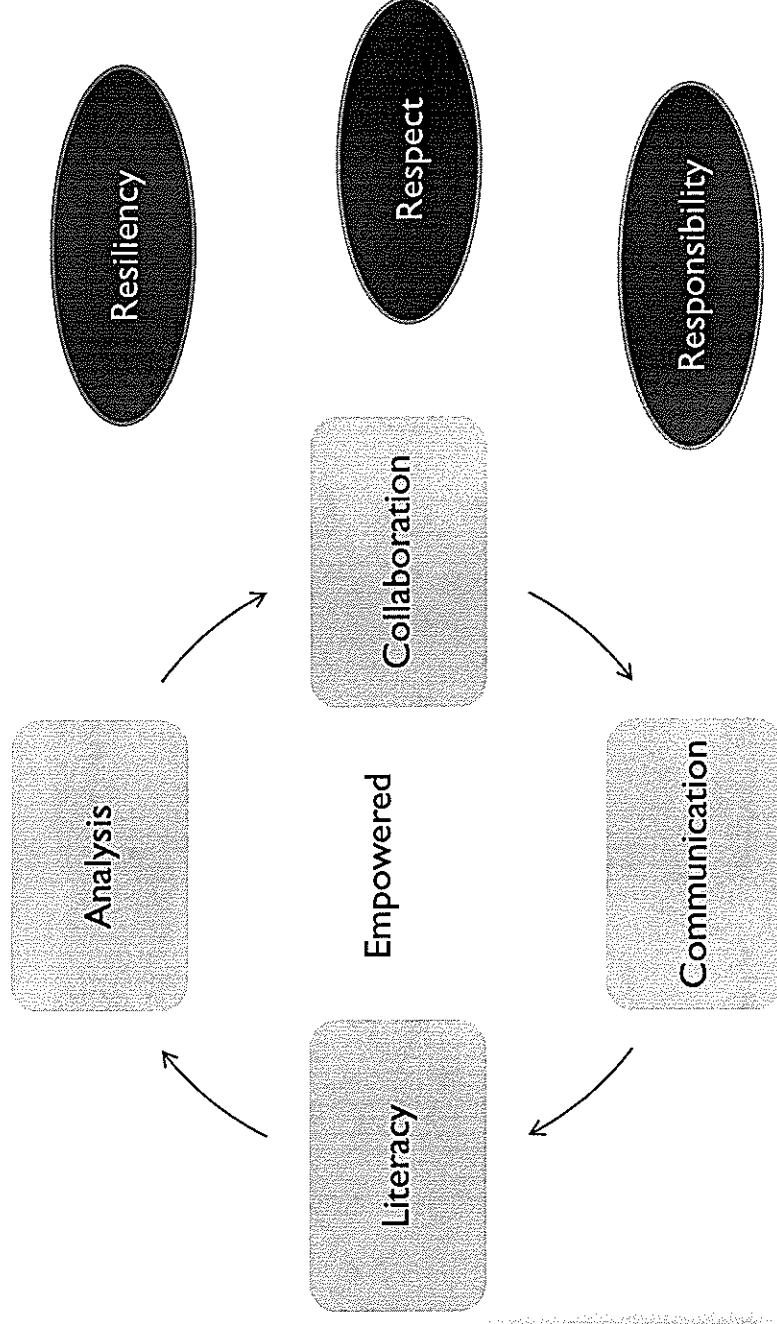


Creating a Community of Resilient, Life-long learners

NSPS VISION OF A GRADUATE

Preparing all students to take their place as culturally and globally competent citizens.

As a Learning Center of Excellence, North Stonington Public Schools is committed to preparing literate, collaborative, critical thinkers and problem-solvers, empowered to embrace and successfully pursue their passions and talents.



BUDGET ASSUMPTIONS

This budget will address the **Board of Education Goals (2022 – 2025):**

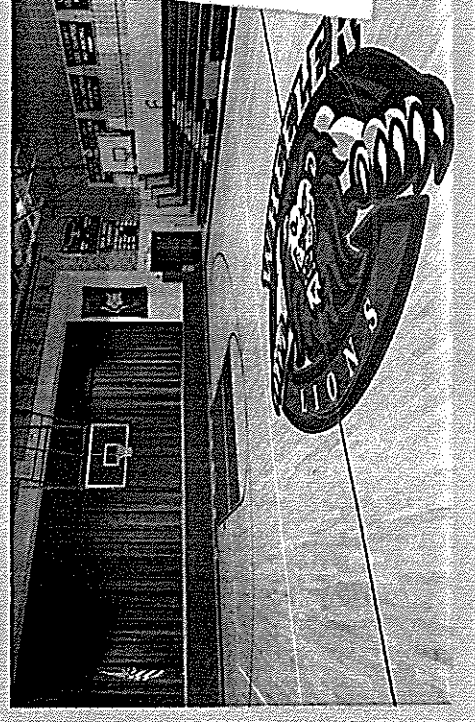
Goal 1: Embed practices and procedures throughout the schools and curriculum experiences that ensure all students, staff, and families feel **safe, valued and have a sense of belonging**

Goal 2: Design, document and implement **innovative instructional** opportunities that empower each learner

Goal 3: Develop and follow **efficient and transparent processes** to ensure smooth flow of operations and enable increased focus on learning

COLLABORATION WITH THE TOWN

- Tuition revenue to the town
- Use of space
- Efficiencies (Savings over \$100,000)
 - Grounds
 - Sub calling
 - Evaluation
 - Technology Support
 - Safety Audit



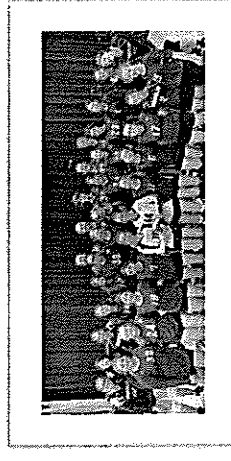
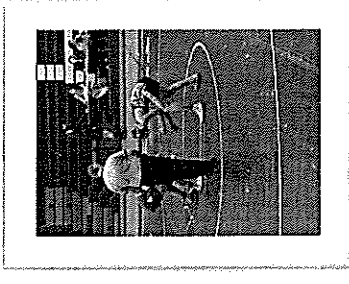
WHEELER



Budget Increases:

- STEM Curriculum Work
 - DESMOS program
 - Stemsopes in MS
- Instructional supplies
 - Basic supplies to run a school have been cut each year
- Course Offerings Expansion
 - Bringing Materials Processing Classes back
- Capstone and expansion of Pathways (**Business, Engineering and newly added Education**)
 - Internships and work-study opportunities
- Athletics and expansion of Co-op sports and teams of 1
 - 9 Co-op sports (more equipment and transportation needs)
- **NEASC Work and moving to District Accreditation**
 - Supporting aligned, uniform curriculum work
 - Naviance supporting ALL students/not just college-bound

Athletic Opportunities: Keeping students in district: Enrollment over last two years increased by 25 tuition students and growing!

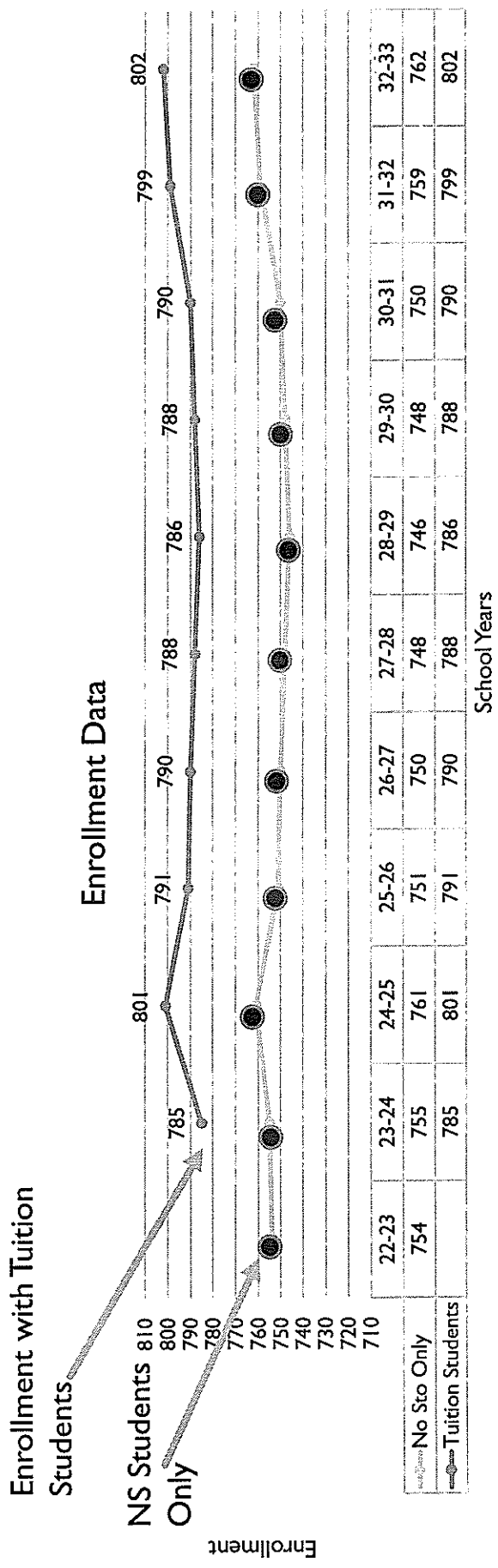


PROJECTED ENROLLMENT

Enrollment projections from NESDEC study, 2022 (added 38 PK students)

These enrollment numbers do not include 25 tuition students. Adding these in for 2023-2024, totals **785** students.

We are planning for up to 40 tuition students in subsequent years



NORTH STONINGTON ELEMENTARY SCHOOL

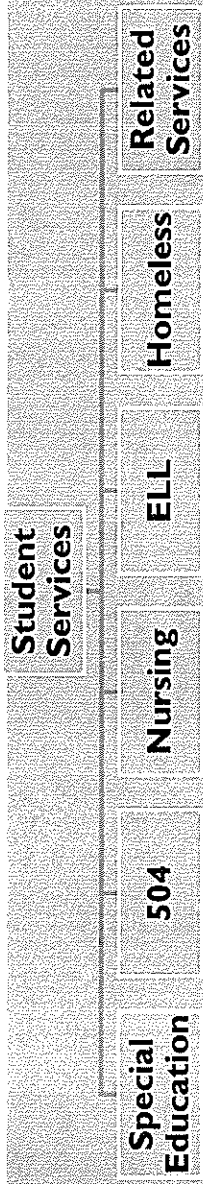
Budget Increases:

- Mathematics
 - Better preparation for MS
 - Pilot the DESMOS IM program
 - Add an accelerated math to 6th grade
- Instructional supplies
 - Basic supplies to run a school have been cut year after year
- **Personnel to support kindergarten**
 - Support students at lower grades having trouble self-regulating
 - Provide foundational social and academic skills
- Curriculum Work
 - **Science of Reading**

CUT - Another position in initial superintendent budget to **add PE classes and assist with student behavior**



STUDENT SERVICES



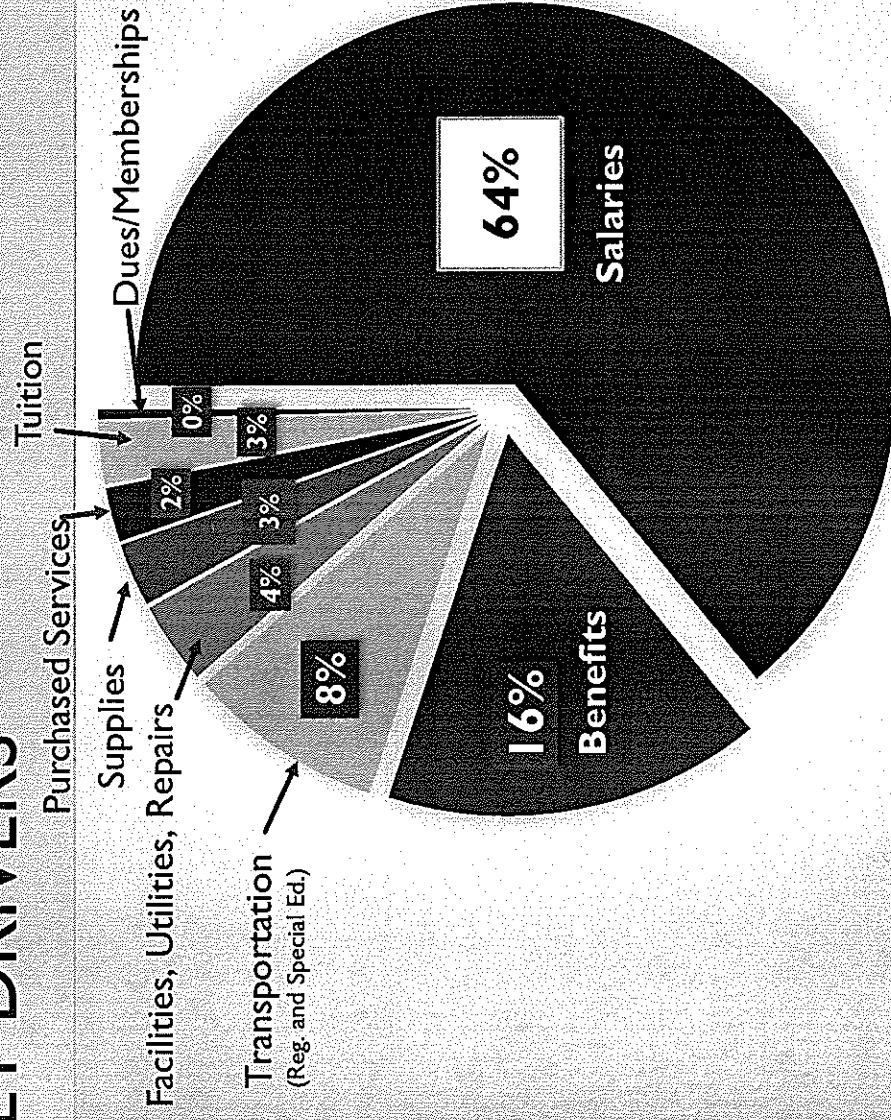
- The budget proposal reflects the need for more counseling and behavioral services
- 1.0 additional social worker
- 1.0 additional special education teacher
- 1.0 additional special education para

Extremely important

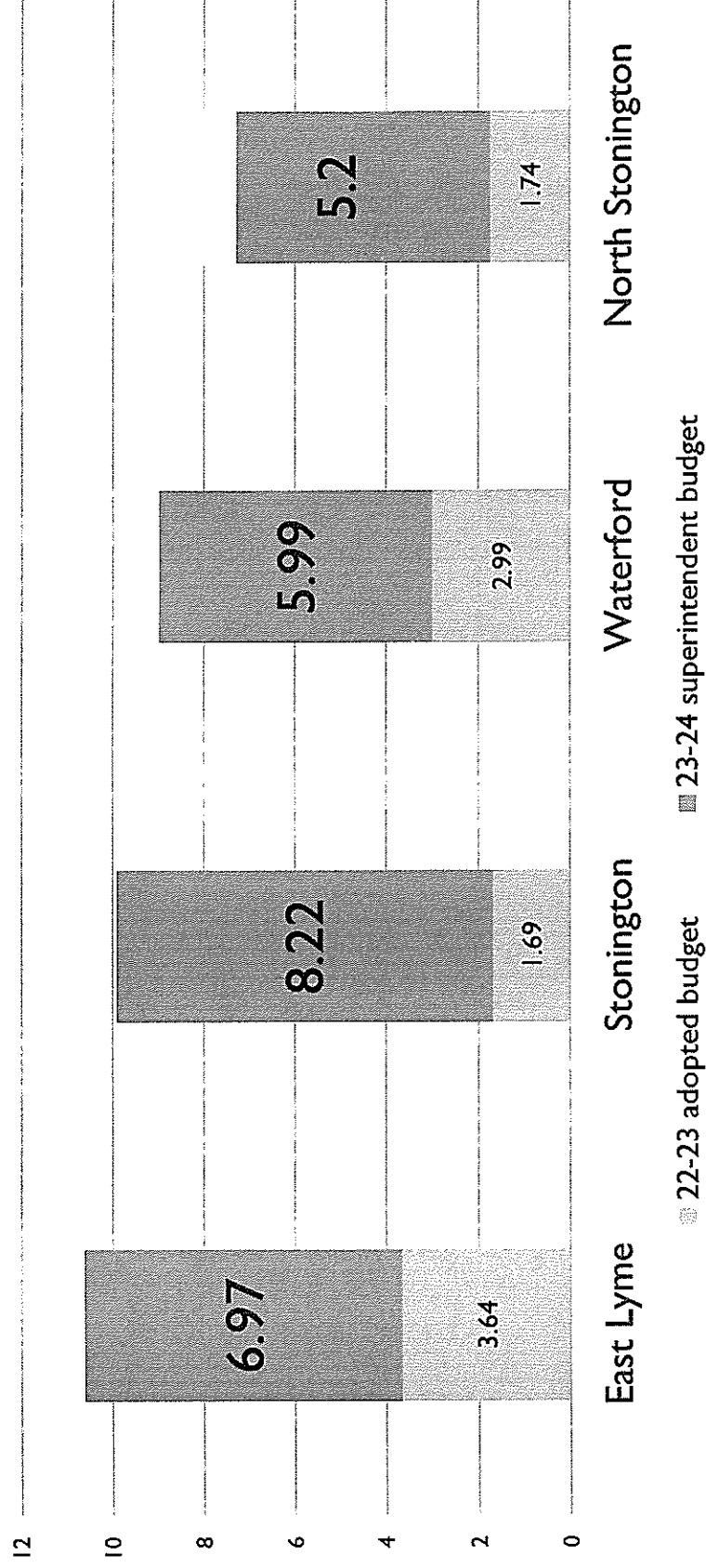
To support alternative education program

When we outsource, it costs taxpayers more than double what it costs to provide services with our own staff.

BUDGET DRIVERS



BUDGETS OF AREA SCHOOL DISTRICTS COMPARED TO NORTH STONINGTON



HISTORY OF NORTH STONINGTON BOARD OF EDUCATION BUDGET INCREASES

Year	Percent	SS COLA
14-15	0.34%	2015 = 1.7
15-16	0.15%	2016 = 0.0
16-17	0.91%	2017 = 0.3
17-18	0.00%	2018 = 2.0
18-19	4.97%	2019 = 2.8
19-20	1.93%	2020 = 1.6
20-21	2.50%	2021 = 1.3
21-22	1.13%	2022 = 5.9
22-23	1.74%	2023 = 8.7
23-24	5.2%	

Average increase over the
last 9 years = 1.5%

This is a time to invest in our students:

- Post-pandemic issues – academic and behavioral
- Minimal increases over many years
- Inflation = a need to pay staff more

Cost of Living Adjustment Average
increase over the last 9 years = 2.7%

BUDGET HIGHLIGHTS

- Uses non-lapsing funds to support innovative instruction, some sports transportation, woodshop supplies, and co-op sports supplies
- Allows district to keep services currently offered (academic and extra-curricular)
- Adds a social worker to address increased mental health needs
- Brings back woodshop opportunities (materials processing and engineering design)
- Enhances alternative education options by adding a special education teacher and paraprofessional
- Teacher contract is 11.61% over next 3 years, 3.67% in year 1
- Paraprofessional and facilities contract – in negotiations

SUMMARY OF THE BOE PROPOSED BUDGET

Approved budget 2022-2023	\$14,527,460
Proposed 2023-2024	\$15,288,275
Increase over 2022-2023	\$760,815
Percent increase	5.2%

**The total Wheeler tuition revenue for next year is estimated to be \$304,675.
That is \$190,345 more than this year or 1.3%**

So the Budget of 5.2% minus 1.3% revenue = 3.9% increase

UNEXPENDED EDUCATION FUNDS ACCOUNT - GEN. STAT. § 10-248A

For the fiscal year ending June 30, 2020, and each fiscal year thereafter, notwithstanding any provision of the general statutes or any special act, municipal charter, home rule ordinance or other ordinance, **the board of finance in each town having a board of finance**, the board of selectmen in each town having no board of finance or the authority making appropriations for the school district for each town **may deposit into a nonlapsing account any unexpended funds from the prior fiscal year from the budgeted appropriation for education for the town**, provided (1) such deposited amount does not exceed **two per cent** of the total budgeted appropriation for education for such prior fiscal year, (2) each expenditure from such account shall be made **only for educational purposes**, and (3) **each such expenditure shall be authorized by the local board of education** for such town.

INSTRUCTIONAL

(STATE OF THE ART - ALIGNED TO NEASC STANDARDS)

- Professional Development for Innovative Instruction (Reallocated from budget)
- Alternative Education Center
- Woodshop Supplies (Reallocated from budget)
- Equipment for Co-op Sports (Reallocated from budget)
- STEAM Initiative – Innovative Instruction at ES (Reallocated from budget)
- Playground Upgrades
- Teacher Academy – in-house training on Innovative Instruction
- Field Improvements
- Activity Vehicle



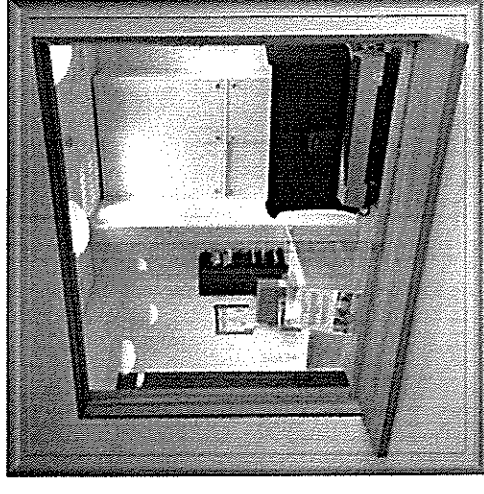
SAFETY

(MEETS RECOMMENDATIONS FROM OUR SAFETY AUDIT BY CIRMA INSURANCE)

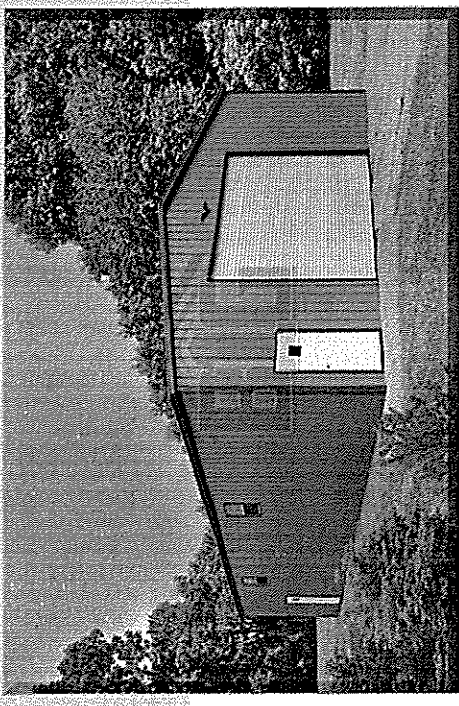


(Connecticut Interlocal Risk Management Agency)

- Security Cameras and Wiring
- Reception Windows in Vestibules
- Bollards (protective barriers)
- Applying for competitive grants with district match (45%)
- Refund of 55%



FACILITIES



- Blacktop replacement at Elementary School (STEAP Grant Match)
- Maintenance Storage Shed, including concrete slab and electrical
- Grounds Equipment (mower, lawn tools, etc.)
- Roof Repairs

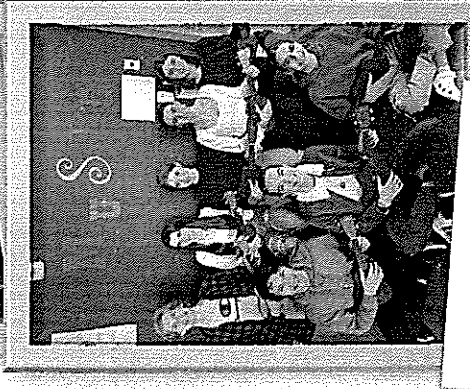
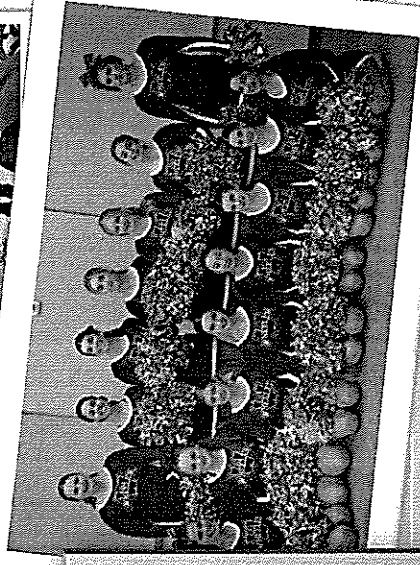
WHAT HAPPENS IF WE DO NOT FOLLOW THIS PLAN?

- Schools will not be as safe and secure as they could be – GOAL #1
- Our learning will not be as cutting edge as it could be – GOAL #2
- Less efficient maintenance of the buildings and grounds – GOAL #3

RETURN ON INVESTMENT

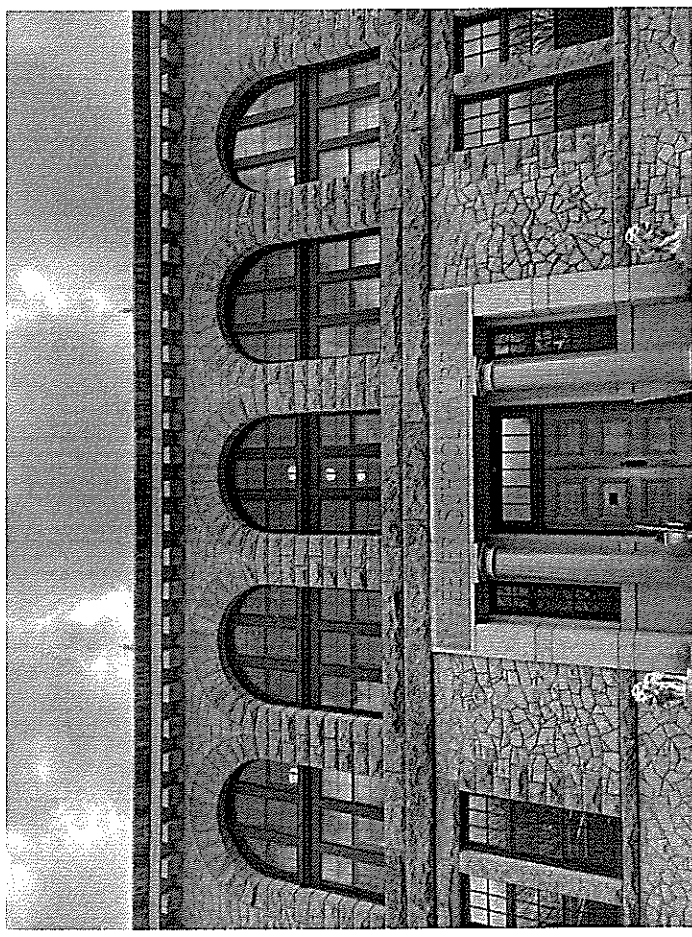
- Students experience an enriching environment
- Smaller class sizes = more individualized attention
- Students have access to sports, drama, music
- Town use of facilities
- Safe community
- Preston & Voluntown choose Wheeler more each year
- TOP NOTCH TEACHERS
- Good schools = good real estate values

Niche – In the top 25% of towns in CT
#49 out of 205 “Places with the Best Public Schools in CT”

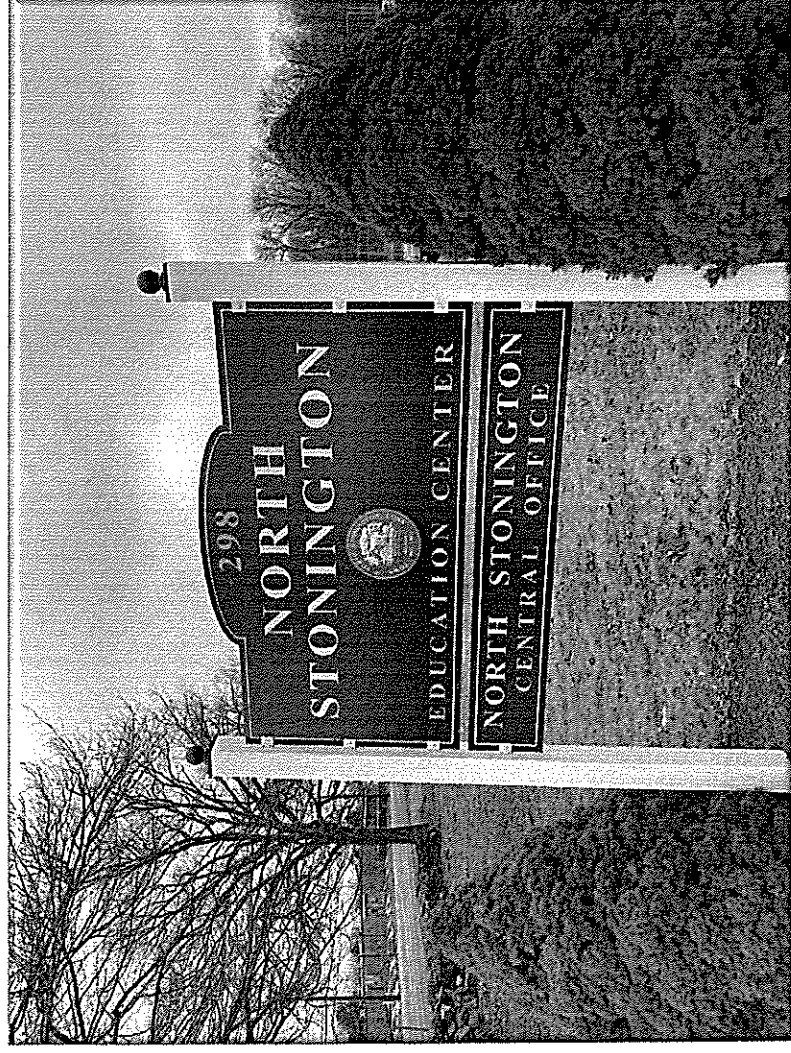


LET'S SUPPORT THIS BUDGET

- It is ...
 - Safe
 - Innovative
 - Efficient
- And
 - Strong Schools = Strong Town



THANK YOU FOR YOUR INTEREST IN
NORTH STONINGTON PUBLIC SCHOOLS



Board of Selectmen FY2024 Budget Presentation

MARCH 8, 2023

Revenue

- ▶ Tax Revenue
 - ▶ FY2024 28.45 mill rate: \$17,226,245
 - ▶ FY2023 28.45 mill rate: \$16,846,119
 - ▶ Increase \$380,126
- ▶ Tuition Reimbursement
 - ▶ FY2024: \$304,675
 - ▶ FY2023: \$114,330
 - ▶ Increase \$190,345
- ▶ Transfer Station
 - ▶ Transfer Station Sticker Fees: \$25,000
 - ▶ Bulky Waste Fees: \$10,000
 - ▶ Increase \$35,000

Budget Factors

- ▶ Contractual union increases 2.5% Town Hall and 2.75% Public Works
- ▶ Increase in utility costs
- ▶ Increase in tipping fees
- ▶ Increase in insurance costs due to turnover of employees

General Government

Line Item	FY2022/2023 Budget	FY2023/2024 Proposal	Line Item Change
B1.00 First Selectman	\$50,000	\$57,500	\$7,500
B1.04 Accounting Generalist	\$62,537	\$65,664	\$3,127
B1.13 Admin/Finance Officer	\$80,176	\$88,194	\$8,018
B1.14 Grant Writer	\$13,000	\$6,500	(\$6,500)
B9.01 Tribal Recognition	\$5,000	\$10,000	\$5,000
B10.00 Town Clerk	\$52,652	\$57,917	\$5,265
B15.02 Economic Development Coordinator	\$6,000	\$10,500	\$4,500

General Government

Line Item	FY2022/2023 Budget	FY2023/2024 Proposal	Line Item Change
B16.01 Recreation Program Expense	\$57,550	\$72,350	\$14,800
B20.05 Medical Insurance	\$445,703	\$520,704	\$75,001
B20.06 Employee Benefits/Pension	\$147,150	\$172,690	\$25,540
B20.08 Volunteer Activity Stipend – VFC	\$58,000	\$64,000	\$6,000
B22.03 NS Quarterly Newsletter	\$6,000	\$8,500	\$2,500
B23.03 Pawcatuck Neighborhood Center	\$30,000	\$32,500	\$2,500

General Government

Line Item	FY2022/2023 Budget	FY2023/2024 Proposal	Line Item Change
B25.01 IT Office Expenses	\$300	\$3,300	\$3,000
B25.05 CyberSecurity & Network Protection	\$0	\$6,200	\$6,200
B26.00 911 Dispatching	\$42,000	\$26,807	(\$15,193)
B26.01 Volunteer Fire Company – NSVFC	\$141,450	\$160,400	\$18,950
B26.04 State Troopers	\$421,784	\$385,405	(\$36,379)
B26.12 NSAA – Ambulance Association	\$250,000	\$225,000	(\$25,000)

General Government

Line Item	FY2022/2023 Budget	FY2023/2024 Proposal	Line Item Change
B27.07 Diesel & Gas	\$56,000	\$60,000	\$4,000
B27.08 Highway Labor – Wages	\$549,562	\$538,258	(\$11,304)
B27.10 Town Property Maintenance	\$7,500	\$30,000	\$22,000
B27.11 Town Property Maintenance Labor	\$8,000	\$0	(\$8,000)
B27.21 SCRRA Tipping Fees	\$209,000	\$240,222.75	\$31,222.75
B30.03 Wheeler Library	\$65,000	\$100,000	\$35,000
B34.053 Water/Sewer Analyst	\$0	\$15,600	\$15,600

Capital

Line Item	FY2022/2023 Budget	FY2023/2024 Proposal	Line Item Change	Account Total with FY24
C2.03 Walking Floor Trailer	\$46,000	\$57,450	\$11,450	\$103,450
C2.04 Front End Loader	\$0	\$100,000	\$100,000	\$100,000
C3.15 Land Acquisition Fund	\$2,000	\$5,000	\$3,000	\$80,000
C3.35 Farm 1750 House Repairs	\$30,000	\$40,000	\$10,000	\$40,000
C3.53 NSVFC Rescue Truck Refurbish	\$0	\$75,000	\$75,000	\$75,000
C3.54 NSVFC Service Truck	\$0	\$25,000	\$25,000	\$25,000

Major Capital Budget Adjustments

- ▶ Highway Department
 - ▶ 2 pickup trucks: \$78,000
- ▶ Transfer Station
 - ▶ Front End Loader: \$103,011 cut, save for FY25 purchase
- ▶ Selectmen's Capital
 - ▶ Flight & Mapping: \$15,000
 - ▶ NSVFC Rescue Truck Refurbish: changed from Ladder Truck
 - ▶ NSVFC Service Truck: \$20,000 cut, save for FY25 purchase

Summary of Budgets

	Actual 2021/2022	Approved 2022/2023	Proposed 2023/2024	Change	% Change from Prior Year
Govt Operating	\$4,868,942	\$5,319,361	\$5,573,808	\$254,447	4.78%
Debt	\$1,382,949	\$1,382,949	\$1,382,949	\$0	0.00%
Capital	\$346,078	\$408,655	\$540,420	\$131,765	32.24%
Total	\$6,597,969	\$7,110,965	\$7,497,177	\$386,212	1.78%

TOWN OF NORTH STONINGTON
PROPOSED BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2024
SUMMARY OF BUDGETS

	Actual	Approved	Proposed		% Change from
	2021/2022	2022/2023	2023/2024	Change	prior year
Govt Operating	\$ 4,868,942	\$ 5,319,361	\$ 5,573,808	\$ 254,447	4.78%
Debt	\$ 1,382,949	\$ 1,382,949	\$ 1,382,949	\$ -	0.00%
Education	\$ 13,909,863	\$ 14,527,467	\$ 15,288,275	\$ 760,808	5.24%
Capital	\$ 356,078	\$ 408,655	\$ 540,420	\$ 131,765	32.24%
Totals	20,517,832	\$ 21,638,432	\$ 22,785,452	\$ 1,147,020	5.30%

FOOTNOTES

* Multi Year Lease with Municipal Disclaimer

	Actual FY2021/2022	Approved FY2022/2023	Appr/Trans 2022/2023	Proposed FY2023/2024	Change FY2023 to FY2024
REVENUE SOURCE					
A1 TAXES INTEREST & LIEN FEES					
A1.00 General Property - Current	\$ 15,885,843.37	\$ 16,846,119.00		\$ 17,092,743.00	\$ 246,624.00
A1.01 General Property - Past	\$ 229,155.35	\$ 100,000.00		\$ 100,000.00	\$ -
A1.02 Supplemental Motor Vehicle	\$ 223,432.95	\$ 140,000.00		\$ 140,000.00	\$ -
A1.03 Interest & Lien Fees	\$ 131,351.83	\$ 100,000.00		\$ 100,000.00	\$ -
TOTALS	\$ 16,469,783.50	\$ 17,186,119.00		\$ 17,432,743.00	\$ 246,624.00
REVENUE - USE OF TOWN MONEY					
A2.00 Short Term Investment Interest	\$ 4,299.94	\$ 4,200.00		\$ 4,200.00	\$ -
TOTALS	\$ 4,299.94	\$ 4,200.00		\$ 4,200.00	\$ -
A3 INTERGOVERNMENTAL REVENUES					
A3.00 State Aid - Town Roads - Current	\$ 239,787.60	\$ 239,788.00		\$ 239,788.00	\$ -
A3.01 Locip - Current	\$ 33,498.00	\$ 48,881.00		\$ 48,881.00	\$ -
A3.02 Education Cost Sharing (Ecs) State Grant	\$ 2,584,204.00	\$ 2,584,204.00		\$ 2,584,204.00	\$ -
A3.04 Local & Vocational Transport	\$ -	\$ 1.00		\$ 1.00	\$ -
A3.05 Tuition Reimbursement	\$ 57,165.00	\$ 114,330.00		\$ 304,675.00	\$ 190,345.00
A3.06 Regional Adult Education	\$ 10,995.00	\$ 10,785.00		\$ 10,785.00	\$ -
A3.07 State Owned Property (Pilot)	\$ 16,461.70	\$ 22,312.00		\$ 22,312.00	\$ -
A3.12 Mash Pequot & Mohegan Fund	\$ 880,690.00	\$ 880,690.00		\$ 880,690.00	\$ -
A3.13 Telecom Revenue Share State "In Lieu Of"	\$ 9,574.33	\$ 11,494.00		\$ 10,000.00	\$ (1,494.00)
A3.14 Veteran Exemption Reimbursement	\$ 7,442.86	\$ 6,000.00		\$ 6,400.00	\$ 400.00
A3.16 Disabled Exemption Reimbursemen	\$ 889.80	\$ 500.00		\$ 500.00	\$ -
A3.17 Steap - Grant Revenue	\$ 126,860.00	\$ 1.00		\$ 1.00	\$ -
A3.18 Town Clerk -Rcrds Restor Grant	\$ 5,500.00	\$ 5,500.00		\$ 6,000.00	\$ 500.00
A3.19 FEMA	\$ -	\$ 1.00		\$ 1.00	\$ -
A3.20 Boombridge Road	\$ 13,638.74	\$ -		\$ -	\$ -
A3.21 Non Public Nurse Reimbursement	\$ 4,284.00	\$ 4,345.00		\$ 4,345.00	\$ -
A3.23 Other Intergovernmental	\$ 33,946.60	\$ 1.00		\$ 1.00	\$ -
A3.24 Resident Trooper Dui Grant	\$ -	\$ 1.00		\$ 1.00	\$ -
A3.25 Resident Trooper Rural Rd Grant	\$ -	\$ 1.00		\$ 1.00	\$ -
A3.26 Resident Trooper Citi Grant	\$ -	\$ 1.00		\$ -	\$ (1.00)
A3.27 Resident Trooper Distract Drive	\$ -	\$ 1.00		\$ -	\$ (1.00)
A3.29 Empg Emergency Mgmnt Perf Grant	\$ 5,000.00	\$ 5,000.00		\$ 5,000.00	\$ -
TOTALS	\$ 4,029,937.63	\$ 3,933,837.00		\$ 4,123,586.00	\$ 189,749.00
A4 LICENSES, FEES, FINES, AND CHARGES					
A4.00 Licenses Permits Conveyance Tax	\$ 171,177.71	\$ 110,000.00		\$ 110,000.00	\$ -
A4.01 Recreation Commission	\$ 69,965.47	\$ 70,405.00		\$ 79,600.00	\$ 9,195.00
A4.02 Building Official	\$ 119,885.89	\$ 95,000.00		\$ 95,000.00	\$ -
A4.04 Town Clerk Records Restoration	\$ -	\$ 1.00		\$ 1.00	\$ -
A4.05 Locip - Town Clerk	\$ -	\$ 1.00		\$ 1.00	\$ -
A4.06 Portal Online Copies TC	\$ 5,442.00	\$ 5,000.00		\$ 4,100.00	\$ (900.00)
TOTALS	\$ 366,471.07	\$ 280,407.00		\$ 288,702.00	\$ 8,295.00

		Actual FY2021/2022	Approved FY2022/2023	Appr/Trans 2022/2023	Proposed FY2023/2024	Change FY2023 to FY2024
A5	OTHER REVENUE					
A5.00	Sale Of Recyclables	\$ 15,424.05	\$ 10,000.00		\$ 10,000.00	\$ -
A5.01	Transfer Stickers	\$ -	\$ -		\$ 25,000.00	\$ 25,000.00
A5.02	Bulky Waste Fees	\$ -	\$ -		\$ 10,000.00	\$ 10,000.00
A5.03	Zoning Enforcement Officer	\$ 6,809.00	\$ 6,500.00		\$ 6,500.00	\$ -
A5.04	Inland Wetlands	\$ 1,436.00	\$ 600.00		\$ 600.00	\$ -
A5.05	Planning & Zoning	\$ 3,393.00	\$ 3,000.00		\$ 3,000.00	\$ -
A5.06	Conservation Commission	\$ 1,140.00	\$ 1,200.00		\$ 1,200.00	\$ -
A5.08	Sale Of Vehicles	\$ -	\$ -		\$ -	\$ -
A5.09	Scrrra Subsidy	\$ 1,012.20	\$ -		\$ -	\$ -
A5.10	Contractors Tipping Fees	\$ 135,945.04	\$ 145,000.00		\$ 145,000.00	\$ -
A5.11	Assessors Office	\$ 12,346.00	\$ 350.00		\$ 350.00	\$ -
A5.12	Canine Account	\$ 2,169.00	\$ 1,800.00		\$ 1,800.00	\$ -
A5.13	Gis Services	\$ -	\$ 1.00		\$ 1.00	\$ -
A5.14	Fire Marshall	\$ 660.00	\$ 1.00		\$ 1.00	\$ -
A5.15	Property Rent	\$ 33,126.39	\$ 50,387.00		\$ 86,567.00	\$ 36,180.00
A5.17	Cirma Insurance Credit	\$ 12,071.00	\$ 10,000.00		\$ 10,000.00	\$ -
A5.18	Sale Of Fixed Assets	\$ 5,810.00	\$ -		\$ -	\$ -
A5.19	Deobligated Capital	\$ 2,499.19	\$ 3,226.00		\$ -	\$ (3,226.00)
A5.20	Miscellaneous	\$ 37,203.42	\$ 6,000.00		\$ 6,000.00	\$ -
A5.21	Resident Trooper Ticket Revenue	\$ 7,150.00	\$ 5,800.00		\$ 5,800.00	\$ -
A5.22	Senior Center	\$ 3,006.61	\$ 5,000.00		\$ 5,000.00	\$ -
A5.23	Zoning Board of Appeals	\$ -	\$ 200.00		\$ 200.00	\$ -
	TOTALS	\$ 281,200.90	\$ 249,065.00		\$ 317,019.00	\$ 67,954.00
	TOTAL REVENUE SOURCES	\$ 21,151,693.04	\$ 21,653,628.00	\$ -	\$ 22,166,250.00	\$ 512,622.00

	Actual FY2021/2022	Approved FY2022/2023	Appr/Trans 2022/2023	Proposed FY2023/2024	Change FY2023 to FY2024
B - GENERAL GOVERNMENT					
B1 BOARD OF SELECTMEN					
B1.00 First Selectman	\$ 55,826.61	\$ 50,000.00		\$ 57,500.00	\$ 7,500.00
B1.01 Second Selectman	\$ 2,703.01	\$ 3,000.00		\$ 3,000.00	\$ -
B1.02 Third Selectman	\$ 2,703.01	\$ 3,000.00		\$ 3,000.00	\$ -
B1.03 Administrative Assistant	\$ 15,202.50	\$ 17,390.00		\$ 17,806.00	\$ 416.00
B1.04 Accounting Generalist	\$ 61,094.94	\$ 62,537.00		\$ 65,664.00	\$ 3,127.00
B1.06 Selectmens Expenses	\$ 1,518.00	\$ 2,450.00		\$ 2,450.00	\$ -
B1.07 Office Expenses	\$ -	\$ -		\$ -	\$ -
B1.08 Ct Council Of Small Towns	\$ 1,075.00	\$ 1,075.00		\$ 1,075.00	\$ -
B1.09 Certifications/Seminars	\$ 355.00	\$ 1,500.00		\$ 1,500.00	\$ -
B1.10 SE Ct Council Of Governments	\$ 2,913.00	\$ 2,832.00		\$ 2,832.00	\$ -
B1.13 Admin & Finance Officer	\$ 78,330.30	\$ 80,176.00		\$ 88,194.00	\$ 8,018.00
B1.14 Grant Writer	\$ 1,350.00	\$ 13,000.00		\$ 6,500.00	\$ (6,500.00)
TOTALS	\$ 223,071.37	\$ 236,960.00		\$ 249,521.00	\$ 12,561.00
B2 PROBATE COURT					
B2.00 Expenses - Probate Court	\$ 2,875.00	\$ 2,875.00		\$ 2,945.00	\$ 70.00
TOTALS	\$ 2,875.00	\$ 2,875.00		\$ 2,945.00	\$ 70.00
B3 BOARD OF FINANCE					
B3.00 Operating Expenses	\$ 98.00	\$ 250.00		\$ 250.00	\$ -
B3.01 Auditing	\$ 17,025.00	\$ 27,350.00		\$ 28,440.00	\$ 1,090.00
TOTALS	\$ 17,123.00	\$ 27,600.00		\$ 28,690.00	\$ 1,090.00
B4 ASSESSOR					
B4.00 Assessor	\$ 74,874.09	\$ 76,638.00		\$ 78,554.00	\$ 1,916.00
B4.01 Assessors Assistant	\$ 51,261.84	\$ 52,468.00		\$ 53,789.00	\$ 1,321.00
B4.02 Office Expenses	\$ 2,101.57	\$ 2,200.00		\$ 2,500.00	\$ 300.00
B4.04 Seminars	\$ 450.00	\$ 600.00		\$ 600.00	\$ -
B4.05 Computer Expense	\$ 450.00	\$ 500.00		\$ 500.00	\$ -
B4.06 Travel Expenses	\$ -	\$ 300.00		\$ 300.00	\$ -
B4.07 Memberships	\$ -	\$ 150.00		\$ 150.00	\$ -
TOTALS	\$ 129,137.50	\$ 132,856.00		\$ 136,393.00	\$ 3,537.00
B5 BOARD OF ASSESSMENT APPEALS					
B5.00 BAA Expenses	\$ 640.44	\$ 860.00		\$ 860.00	\$ -
TOTALS	\$ 640.44	\$ 860.00		\$ 860.00	\$ -
B6 TAX COLLECTOR					
B6.00 Tax Collector	\$ 38,642.29	\$ 38,037.00		\$ 52,234.00	\$ 14,197.00
B6.02 Office Expenses	\$ 10,119.99	\$ 9,000.00		\$ 9,000.00	\$ -
B6.03 Computer Expense	\$ 4,443.91	\$ 8,000.00		\$ 8,300.00	\$ 300.00
B6.04 Travel Expenses	\$ 85.68	\$ 700.00		\$ 700.00	\$ -
TOTALS	\$ 53,291.87	\$ 55,737.00		\$ 70,234.00	\$ 14,497.00
B7 TOWN TREASURER					
B7.00 Treasurer	\$ 7,792.13	\$ 7,949.00		\$ 8,148.00	\$ 199.00
B7.03 Certifications/Seminars	\$ -	\$ -		\$ -	\$ -
TOTALS	\$ 7,792.13	\$ 7,949.00		\$ 8,148.00	\$ 199.00
B8 TOWN ATTORNEY					
B8.00 Fees - Town Attorney	\$ 37,971.50	\$ 30,000.00		\$ 30,000.00	\$ -
TOTALS	\$ 37,971.50	\$ 30,000.00		\$ 30,000.00	\$ -
B9 ANNEXATION					
B9.01 Tribal Recognition	\$ 5,000.00	\$ 5,000.00		\$ 10,000.00	\$ 5,000.00
TOTALS	\$ 5,000.00	\$ 5,000.00		\$ 10,000.00	\$ 5,000.00
B10 TOWN CLERK					
B10.00 Town Clerk	\$ 51,439.47	\$ 52,652.00		\$ 57,917.00	\$ 5,265.00
B10.01 Assistant	\$ 3,000.00	\$ 3,000.00		\$ 3,000.00	\$ -
B10.02 Office Expenses	\$ 4,241.33	\$ 3,401.00		\$ 5,327.00	\$ 1,926.00
B10.03 Land Records	\$ 10,293.00	\$ 11,030.00		\$ 11,035.00	\$ 5.00
B10.04 Records Restoration Grant	\$ 5,500.00	\$ 5,500.00		\$ 6,000.00	\$ 500.00
B10.05 Ordinances	\$ 1,822.92	\$ 1,800.00		\$ 2,450.00	\$ 650.00
TOTALS	\$ 76,296.72	\$ 77,383.00		\$ 85,729.00	\$ 8,346.00
B15 ECONOMIC DEVELOPMENT COMMISSION					
B15.00 Operating Expenses	\$ 1,620.31	\$ 4,900.00		\$ 4,900.00	\$ -
B15.01 Ct Region Eco Dvlmnt/Membership	\$ 2,454.95	\$ 2,455.00		\$ 2,920.00	\$ 465.00
B15.02 Economic Development Coordinator	\$ 1,440.00	\$ 6,000.00		\$ 10,500.00	\$ 4,500.00
TOTALS	\$ 5,515.26	\$ 13,355.00		\$ 18,320.00	\$ 4,965.00

	Actual FY2021/2022	Approved FY2022/2023	Appr/Trans 2022/2023	Proposed FY2023/2024	Change FY2023 to FY2024
B16 RECREATION COMMISSION					
B16.00 Director	\$ 26,451.33	\$ 26,877.00		\$ 27,549.00	\$ 672.00
B16.01 Program Expense	\$ 52,520.19	\$ 57,550.00		\$ 72,350.00	\$ 14,800.00
B16.02 Maintenance Expense	\$ 1,537.00	\$ 5,000.00		\$ 8,000.00	\$ 3,000.00
B16.03 Camp & Officials	\$ 14,962.50	\$ 18,760.00		\$ 21,805.00	\$ 3,045.00
B16.04 Administrative Expenses	\$ 9,809.28	\$ 12,995.00		\$ 12,995.00	\$ -
B16.05 Rec Center/Old Fire Station Expenses	\$ 10,166.39	\$ 10,230.00		\$ 10,230.00	\$ -
TOTALS	\$ 115,446.69	\$ 131,412.00		\$ 152,929.00	\$ 21,517.00
B20 FIXED CHARGES					
B20.00 Town Insurance	\$ 91,136.97	\$ 98,000.00		\$ 98,500.00	\$ 500.00
B20.01 Volunteer Fire Co Insurance	\$ 28,840.00	\$ 35,550.00		\$ 37,550.00	\$ 2,000.00
B20.02 Ambulance Assoc Insurance	\$ -	\$ 1.00		\$ 1.00	\$ -
B20.03 Workers Comp Insurance	\$ 18,067.26	\$ 20,000.00		\$ 18,700.00	\$ (1,300.00)
B20.04 Social Security	\$ 119,106.00	\$ 127,000.00		\$ 136,125.00	\$ 9,125.00
B20.05 Medical Insurance	\$ 401,240.65	\$ 445,703.00		\$ 520,704.00	\$ 75,001.00
B20.06 Employee Benefits/Pension	\$ 136,975.88	\$ 147,150.00		\$ 172,690.00	\$ 25,540.00
B20.07 Volunteer Longevity Award - VFC	\$ 35,360.00	\$ 37,100.00		\$ 39,000.00	\$ 1,900.00
B20.08 Volunteer Activity Stipend -VFC	\$ 58,000.00	\$ 58,000.00		\$ 64,000.00	\$ 6,000.00
TOTALS	\$ 888,726.76	\$ 968,504.00		\$ 1,087,270.00	\$ 118,766.00
B21 ELECTION AND TOWN MEETINGS					
B21.00 Registrar Of Voters #1	\$ 6,791.76	\$ 6,928.00		\$ 7,428.00	\$ 500.00
B21.01 Registrar Of Voters #2	\$ 6,791.76	\$ 6,928.00		\$ 7,428.00	\$ 500.00
B21.02 Operating Expenses	\$ 10,944.14	\$ 21,215.00		\$ 19,921.00	\$ (1,294.00)
TOTALS	\$ 24,527.66	\$ 35,071.00		\$ 34,777.00	\$ (294.00)
B22 TOWN HALL					
B22.00 Expenses	\$ 45,384.33	\$ 46,000.00		\$ 48,000.00	\$ 2,000.00
*B22.01 Leasing Of Equipment	\$ 7,065.24	\$ 9,000.00		\$ 7,500.00	\$ (1,500.00)
B22.02 Holly Green	\$ 1,668.00	\$ 1,668.00		\$ 2,002.00	\$ 334.00
B22.03 N S Quarterly Newsletter	\$ 8,074.45	\$ 6,000.00		\$ 8,500.00	\$ 2,500.00
B22.04 Communications Committee	\$ -	\$ -		\$ -	\$ -
B22.05 Building Leases	\$ 1.00	\$ 1.00		\$ 1.00	\$ -
B22.06 North Stonington Education Center Operating	\$ -	\$ 85,000.00		\$ 85,000.00	\$ -
TOTALS	\$ 62,193.02	\$ 147,669.00		\$ 151,003.00	\$ 3,334.00
B23 SOCIAL SERVICES/WELFARE					
B23.01 Welfare	\$ -	\$ 1,500.00		\$ 1,500.00	\$ -
B23.02 New London Hospitality Center	\$ 1,000.00	\$ 1,000.00		\$ 1,000.00	\$ -
B23.03 Pawcatuck Neighborhood Center	\$ 27,500.00	\$ 30,000.00		\$ 32,500.00	\$ 2,500.00
B23.06 Womens Center/Safe Futures	\$ 2,250.00	\$ 2,250.00		\$ 2,500.00	\$ 250.00
B23.07 Frank Olean Ctr/Comm Vocational	\$ 1,750.00	\$ 1,750.00		\$ 1,750.00	\$ -
B23.08 New London County Arc	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ -
B23.10 TVCCA	\$ 1,250.00	\$ 1,250.00		\$ 1,815.00	\$ 565.00
B23.13 Always Home -Mystic Area Shelter	\$ 1,750.00	\$ 1,750.00		\$ 1,750.00	\$ -
B23.16 Keeping NS Affordable	\$ 875.00	\$ 1,000.00		\$ 1,000.00	\$ -
B23.17 United Comm & Family Services	\$ 1,050.00	\$ 3,564.00		\$ 4,000.00	\$ 436.00
TOTALS	\$ 38,925.00	\$ 45,564.00		\$ 49,315.00	\$ 3,751.00
B24 SELECTMEN'S ENGINEERING SERVICES					
B24.00 Engineering For Selectmen	\$ 250.00	\$ 2,500.00		\$ 2,500.00	\$ -
TOTALS	\$ 250.00	\$ 2,500.00		\$ 2,500.00	\$ -
B25 INFORMATION TECHNOLOGY SERVICES					
B25.00 Coordinator	\$ 69,822.92	\$ 71,498.00		\$ 73,258.00	\$ 1,760.00
B25.01 Office Expenses	\$ 163.00	\$ 300.00		\$ 3,300.00	\$ 3,000.00
B25.02 Software Maintenance	\$ 30,064.20	\$ 40,720.00		\$ 37,200.00	\$ (3,520.00)
B25.03 Software Licenses & Subscriptions	\$ 14,109.70	\$ 16,335.00		\$ 15,140.00	\$ (1,195.00)
B25.04 OpenGov	\$ -	\$ -		\$ -	\$ -
B25.05 CyberSecurity & Network Protection	\$ -	\$ -		\$ 6,200.00	\$ 6,200.00
TOTALS	\$ 114,159.82	\$ 128,853.00		\$ 135,098.00	\$ 6,245.00

	Actual FY2021/2022	Approved FY2022/2023	Appr/Trans 2022/2023	Proposed FY2023/2024	Change FY2023 to FY2024
B26 PUBLIC SAFETY					
B26.00 911 Dispatching	\$ 32,467.00	\$ 42,000.00		\$ 26,807.00	\$ (15,193.00)
B26.01 Volunteer Fire Company - NSVFC	\$ 139,800.00	\$ 141,450.00		\$ 160,400.00	\$ 18,950.00
B26.02 Fire Marshal - Salary	\$ 13,646.04	\$ 13,919.00		\$ 14,267.00	\$ 348.00
B26.03 Fire Marshal Operating Expense	\$ 1,291.73	\$ 1,800.00		\$ 1,800.00	\$ -
B26.04 State Troopers	\$ 349,194.83	\$ 421,784.00		\$ 385,405.00	\$ (36,379.00)
B26.04A State Trooper DUI Grant	\$ -	\$ 1.00		\$ 1.00	\$ -
B26.05 Civil Preparedness - Stipend	\$ 7,074.72	\$ 7,216.00		\$ 10,216.00	\$ 3,000.00
B26.06 Civil Preparedness Operating	\$ 2,036.05	\$ 7,075.00		\$ 11,200.00	\$ 4,125.00
B26.07 Maint Contract Emerg Generator	\$ 3,320.00	\$ 4,000.00		\$ 4,000.00	\$ -
B26.08 Animal Control Salary	\$ 23,562.99	\$ 26,760.00		\$ 27,354.00	\$ 594.00
B26.09 Animal Control Training Wages	\$ -	\$ 3,000.00		\$ 3,000.00	\$ -
B26.10 Animal Control Operating Expenses	\$ 5,619.12	\$ 5,000.00		\$ 6,000.00	\$ 1,000.00
B26.12 NSAA - Ambulance Assoc	\$ 249,538.22	\$ 250,000.00	T (\$7,100)	\$ 225,000.00	\$ (25,000.00)
B26.13 Center for Emergency Services Operating Expenses	\$ 50,377.73	\$ 55,000.00		\$ 55,000.00	\$ -
B26.14 NSVFC Per Diem Staffing	\$ 55,000.00	\$ 55,000.00		\$ 55,000.00	\$ -
TOTALS	\$ 932,908.43	\$ 1,034,005.00		\$ 985,450.00	\$ (48,555.00)
B27 PUBLIC WORKS					
Highway					
B27.00 Locip - Current	\$ 98,039.00	\$ 48,881.00		\$ 48,881.00	\$ -
B27.01 State Aid Improved Town Roads	\$ 236,600.00	\$ 239,788.00		\$ 239,788.00	\$ -
B27.02 Town Road Maintenance	\$ 182,200.00	\$ 175,000.00		\$ 175,000.00	\$ -
B27.03 Town Garage Expenses	\$ 15,688.24	\$ 22,000.00		\$ 22,000.00	\$ -
B27.04 Machinery - Maint/Repair	\$ 59,481.90	\$ 68,000.00		\$ 70,000.00	\$ 2,000.00
B27.05 Street Lights	\$ 7,610.03	\$ 10,000.00		\$ 10,000.00	\$ -
B27.06 Highway Foreman	\$ 80,405.56	\$ 81,778.00		\$ 84,644.00	\$ 2,866.00
B27.07 Diesel & Gas	\$ 74,902.48	\$ 56,000.00		\$ 60,000.00	\$ 4,000.00
B27.08 Labor - Wages	\$ 484,833.61	\$ 549,562.00		\$ 538,258.00	\$ (11,304.00)
B27.08A Highway Overtime	\$ 8,578.39	\$ 7,650.00		\$ 7,650.00	\$ -
B27.08B Highway Overtime-Snow Removal	\$ 40,363.29	\$ 56,100.00		\$ 56,100.00	\$ -
B27.09 Supplies	\$ 33,473.70	\$ 40,000.00		\$ 42,000.00	\$ 2,000.00
B27.10 Town Property Maintenance	\$ 5,354.25	\$ 7,500.00		\$ 30,000.00	\$ 22,500.00
B27.11 Town Property Maint - Labor	\$ 3,759.97	\$ 8,000.00		\$ -	\$ (8,000.00)
B27.12 Contractual Services - Hwy	\$ 19,165.09	\$ 17,000.00		\$ 17,000.00	\$ -
B27.13 Hewitt Farm Property	\$ 2,849.49	\$ 5,000.00		\$ 5,000.00	\$ -
B27.14 Tree Maintenance	\$ 10,654.86	\$ 20,000.00		\$ 20,000.00	\$ -
B27.15 Tree Warden Salary	\$ 1,317.35	\$ 1,500.00		\$ 1,500.00	\$ -
Highway Subtotal	\$ 1,365,277.21	\$ 1,413,759.00		\$ 1,427,821.00	\$ 14,062.00
B27T Transfer Station/Bulky Waste					
B27.17 Transfer Station	\$ 126,883.84	\$ 134,614.00		\$ 137,702.00	\$ 3,088.00
B27.17A Transfer Stn Overtime	\$ 14,793.69	\$ 15,810.00		\$ 15,810.00	\$ -
B27.19 State Mandated Surveys	\$ 3,200.00	\$ 2,500.00		\$ 2,500.00	\$ -
B27.20 State License Fees	\$ 2,365.00	\$ 3,200.00		\$ 3,200.00	\$ -
B27.21 SCRRA - Tipping Fees	\$ 194,449.38	\$ 209,000.00		\$ 240,222.75	\$ 31,222.75
B27.22 SCRRA - Recycling Fees	\$ -	\$ 500.00		\$ 500.00	\$ -
B27.23 Hazardous Waste Collection	\$ 2,034.36	\$ 500.00		\$ 500.00	\$ -
B27.24 Water Sampling / Lab Testing	\$ 17,999.99	\$ 18,000.00		\$ 18,000.00	\$ -
B27.25 Operating Expenses	\$ 9,253.01	\$ 12,000.00		\$ 12,000.00	\$ -
B27.26 Contractual Services	\$ 18,606.43	\$ 22,000.00		\$ 22,000.00	\$ -
Transfer Station/Bulky Waste Subtotal	\$ 389,585.70	\$ 418,124.00		\$ 452,434.75	\$ 34,310.75
TOTALS PUBLIC WORKS	\$ 1,754,862.91	\$ 1,831,883.00		\$ 1,880,255.75	\$ 48,372.75
B28 CONSERVATION OF HEALTH					
B28.00 Public Health Nursing / VNA	\$ 1,125.00	\$ 1,872.00		\$ 1,500.00	\$ (372.00)
B28.07 Health District	\$ 39,437.64	\$ 39,104.00		\$ 38,990.00	\$ (114.00)
TOTALS	\$ 40,562.64	\$ 40,976.00		\$ 40,490.00	\$ (486.00)
B29 SENIOR CITIZENS					
B29.00 Agent For The Elderly	\$ 13,704.09	\$ 13,924.00		\$ 14,273.00	\$ 349.00
B29.01 Agent For The Elderly Expenses	\$ -	\$ 400.00		\$ 400.00	\$ -
B29.02 Senior Ctr Coordinator	\$ 24,305.91	\$ 24,697.00		\$ 25,314.00	\$ 617.00
B29.03 Operating Expenses	\$ 32,159.53	\$ 32,336.00		\$ 33,000.00	\$ 664.00
TOTALS	\$ 70,169.53	\$ 71,357.00		\$ 72,987.00	\$ 1,630.00
B30 MISCELLANEOUS					
B30.00 Cemeteries	\$ 5,540.65	\$ 8,000.00		\$ 8,000.00	\$ -
B30.01 Tax Refunds (Prior Year)	\$ 1,687.49	\$ 1.00		\$ 1.00	\$ -
B30.02 Annual Memberships/Dues	\$ 3,320.00	\$ 3,500.00		\$ 3,500.00	\$ -
B30.03 Wheeler Library	\$ 65,000.00	\$ 65,000.00		\$ 100,000.00	\$ 35,000.00
B30.04 Miscellaneous	\$ 75.00	\$ 750.00		\$ 750.00	\$ -
B30.07 Lake Assoc Weed Control Assist	\$ 16,100.00	\$ 15,000.00		\$ 15,000.00	\$ -
TOTALS	\$ 91,723.14	\$ 92,251.00		\$ 127,251.00	\$ 35,000.00

		Actual FY2021/2022	Approved FY2022/2023	Appr/Trans 2022/2023	Proposed FY2023/2024	Change FY2023 to FY2024
B31	NEGOTIATION FUNDS					
B31.00	Negotiation Expense	\$ -	\$ -		\$ -	\$ -
	TOTALS	\$ -	\$ -		\$ -	\$ -
B34	LAND USE DEPARTMENT					
	Land Use Operating					
B34.00	Attorney	\$ 8,258.89	\$ 10,000.00		\$ 10,000.00	\$ -
B34.01	Office Expense	\$ 440.78	\$ 2,000.00		\$ 2,000.00	\$ -
B34.02	Advertising	\$ 2,312.45	\$ 4,400.00		\$ 4,400.00	\$ -
B34.03	Planning and Zoning Commission					\$ -
B34.031	Salary - PDZO	\$ 77,255.14	\$ 79,686.00		\$ 81,668.00	\$ 1,982.00
B34.032	Wages - LU Admin Asst	\$ 43,912.25	\$ 51,304.00		\$ 49,816.00	\$ (1,488.00)
B34.033	Travel Expenses	\$ -	\$ 400.00		\$ 400.00	\$ -
B34.034	Contracted Consulting	\$ 875.00	\$ 2,500.00		\$ 2,500.00	\$ -
B34.035	Membership Dues	\$ 509.00	\$ 755.00		\$ 755.00	\$ -
B34.036	Training/Seminars	\$ -	\$ 1,655.00		\$ 1,655.00	\$ -
B34.04	Building Department					\$ -
B34.041	Wages - Building Official	\$ 31,320.00	\$ 31,200.00		\$ 31,200.00	\$ -
B34.042	Stipend - Admin. Asst.	\$ -	\$ -		\$ -	\$ -
B34.043	Membership Dues	\$ -	\$ -		\$ -	\$ -
B34.044	Training	\$ -	\$ 50.00		\$ 50.00	\$ -
B34.045	Travel Expenses	\$ -	\$ 50.00		\$ 50.00	\$ -
B34.046	Misc./Operating Expense	\$ -	\$ 1,000.00		\$ 1,000.00	\$ -
B34.05	Water Pollution Control Authority					\$ -
B34.051	Water Testing	\$ -	\$ 500.00		\$ -	\$ (500.00)
B34.052	Misc./Planning	\$ -	\$ 2,500.00		\$ 1,000.00	\$ (1,500.00)
B34.053	Water/Sewer Analyst	\$ -	\$ -		\$ 15,600.00	\$ 15,600.00
B34.06	Zoning Board of Appeals	\$ -	\$ 100.00		\$ 100.00	\$ -
B34.07	Inland Wetlands Commission					\$ -
B34.071	Wages - WEO	\$ 7,913.04	\$ 8,071.00		\$ 8,273.00	\$ 202.00
B34.072	Misc./Operating Expense	\$ 305.80	\$ -		\$ -	\$ -
B34.08	Conservation Commission	\$ 2,391.86	\$ 2,100.00		\$ 2,175.00	\$ 75.00
B34.09	Affordable Housing	\$ 277.87	\$ 500.00		\$ 1,000.00	\$ 500.00
	TOTALS	\$ 175,772.08	\$ 198,771.00		\$ 213,642.00	\$ 14,871.00
	TOTAL GENERAL GOVERNMENT	\$ 4,868,942.47	\$ 5,319,391.00	\$ -	\$ 5,573,807.75	\$ 254,416.75
B32	BOARD OF EDUCATION EXPENDITURES					
B32.00	BOE Expenditures	\$ 13,909,863.00	\$ 14,527,467.00		\$ 15,288,275.00	\$ 760,808.00
	TOTAL BOARD OF EDUCATION EXPENDITURES	\$ 13,909,863.00	\$ 14,527,467.00		\$ 15,288,275.00	

	Actual FY2021/2022	Approved FY2022/2023	Appr/Trans 2022/2023	Proposed FY2023/2024	Change FY2023 to FY2024
C - CAPITAL EXPENDITURES					
C1 HIGHWAY DEPARTMENT CAPITAL					
C1.09 Dump Truck Refurbish	\$ -	\$ 10,000.00		\$ -	\$ (10,000.00)
*C1.16 Tractor & Mower 2019 - Year 5 of 5	\$ 25,000.00	\$ 25,000.00		\$ 25,000.00	\$ -
C1.18 Kingswood/Cedar Ridge (STEAP)	\$ -	\$ -		\$ -	\$ -
C1.19 Truck Replacement	\$ 53,000.00	\$ -		\$ -	\$ -
C1.20 Laurel Wood/Old Colony & Elem Lot (STEAP)	\$ -	\$ -	AA \$395,603	\$ -	\$ -
TOTAL CAPITAL HIGHWAY DEPARTMENT	\$ 78,000.00	\$ 35,000.00	\$ -	\$ 25,000.00	\$ (10,000.00)
C2 TRANSFER STATION/BULKY WASTE AREA CAPITAL					
C2.00 Station Improvements	\$ -	\$ 10,000.00		\$ 10,000.00	\$ -
C2.01 Mack Truck Refurbishment	\$ -	\$ -		\$ -	\$ -
C2.02 Bulky Waste Pile Closure	\$ -	\$ 25,000.00		\$ 25,000.00	\$ -
C2.03 Walking Floor Trailer	\$ -	\$ 46,000.00		\$ 57,450.00	\$ 11,450.00
C2.04 Front End Loader	\$ -	\$ -		\$ 100,000.00	\$ 100,000.00
TOTAL CAPITAL TRANSFER STN/BULKY WASTE	\$ -	\$ 81,000.00	\$ -	\$ 192,450.00	\$ 111,450.00
C3 SELECTMEN CAPITAL					
C3.00 Ambulance Assoc - Equipment	\$ -	\$ -		\$ -	\$ -
C3.01 Computer Expense	\$ 16,000.00	\$ 17,000.00		\$ 14,000.00	\$ (3,000.00)
C3.04 Town Building Maintenance	\$ -	\$ 20,000.00		\$ 30,000.00	\$ 10,000.00
C3.06 Volunteer Fire Co. Equip/Hose	\$ -	\$ -		\$ -	\$ -
C3.07 Volunteer Fire Co. Turnout Gear	\$ 21,000.00	\$ 23,000.00		\$ 23,000.00	\$ -
C3.15 Land Acquisition Fund	\$ 1,000.00	\$ 2,000.00		\$ 5,000.00	\$ 3,000.00
C3.21 Plan of Conservation & Development	\$ 15,000.00	\$ 30,000.00		\$ -	\$ (30,000.00)
C3.24 Volunteer Fire Co Rescue Gear	\$ -	\$ 11,000.00		\$ 11,000.00	\$ -
C3.26 Boombridge	\$ -	\$ -		\$ -	\$ -
C3.35 Farm 1750 House Repairs	\$ 30,000.00	\$ 30,000.00	T \$7,100	\$ 40,000.00	\$ 10,000.00
*C3.36 Breathing Apparatus - 4Yr Lease	\$ -	\$ -		\$ -	\$ -
*C3.41 NSVFC Tanker (7 Year Lease Payment) Year 3 of 7	\$ 70,068.00	\$ 69,970.00		\$ 69,970.00	\$ -
*C3.42 NSAA Ambulance and 2 Stretchers Lease Payment	\$ 64,685.00	\$ 64,685.00		\$ -	\$ (64,685.00)
C3.44 Water/Sewer Infrastructure	\$ -	\$ -		\$ -	\$ -
C3.46 Rec Center Facility Upgrades	\$ -	\$ -		\$ -	\$ -
C3.47 Financial Software	\$ 60,325.00	\$ -		\$ -	\$ -
C3.48 Animal Control Vehicle	\$ -	\$ 25,000.00		\$ -	\$ (25,000.00)
C3.50 NSVFC Radio Replacement	\$ -	\$ -		\$ -	\$ -
C3.51 Ambulance Assoc - Lucas Device Replacement	\$ -	\$ -		\$ 20,000.00	\$ 20,000.00
C3.52 Ambulance Assoc - Radio Replacement	\$ -	\$ -		\$ 10,000.00	\$ 10,000.00
C3.53 NSVFC Rescue Truck Refurbish	\$ -	\$ -		\$ 75,000.00	\$ 75,000.00
C3.54 NSVFC Service Truck	\$ -	\$ -		\$ 25,000.00	\$ 25,000.00
TOTAL CAPITAL SELECTMEN	\$ 278,078.00	\$ 292,655.00	\$ -	\$ 322,970.00	\$ 30,315.00
TOTAL CAPITAL EXPENDITURES	\$ 356,078.00	\$ 408,655.00	\$ -	\$ 540,420.00	\$ 131,765.00
D - REDEMPTION OF DEBT					
D1.22 School Modernization Project USDA Payment	\$ 1,067,765.00	\$ 1,067,765.00		\$ 1,067,765.00	\$ -
D1.23 Center for Emergency Services USDA Payment	\$ 315,184.00	\$ 315,184.00		\$ 315,184.00	\$ -
TOTAL REDEMPTION OF DEBT	\$ 1,382,949.00	\$ 1,382,949.00	\$ -	\$ 1,382,949.00	\$ -