Town of North Stonington
North Stonington, Connecticut

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Warning is hereby given to the electors and those entitled to vote at town meetings of the Town of North Stonington that the Annual Town/Budget Meeting shall be held at the following location on the date and time indicated for the purposes of transacting the business set forth below:

Location:	North Stonington Education Center Media Center, 298 Norwich Westerly Road & via Zoom: https://us02web.zoom.us/webinar/register/WN_1JJyYaTfT1SlCdzBirMDwA Webinar ID: 840 1112 8684
Date:	May 2, 2022
Time:	6 PM

1. Shall the Town of North Stonington approve the estimates and recommendations of the Board of Finance with respect to the Annual Budget including General Government Operating: $5,319,361; Redemption of Debt: $1,382,949; and Capital: $408,655; for fiscal year July 1, 2022 through June 30, 2023, in the total amount of $7,110,965?
2. Shall the Town of North Stonington approve the estimates and recommendations of the Board of Finance with respect to the annual Board of Education budget for fiscal year July 1, 2022 through June 30, 2023 in the amount of $14,527,467?
3. Shall the Town of North Stonington approve $1,000,000 in American Rescue Plan Act funds to replace lost public sector revenue and fund a portion of the demolition of the one story wing of 298 Norwich Westerly Road?
4. Shall the Town of North Stonington approve an ordinance creating a municipal park and recreation capital and non-recurring expense fund and amend the existing ordinance Recreation Commission Section 14-1 (c) and for the Town Clerk to be allowed to publish an abbreviated version of the legal ad regarding the Notice of Passage of these ordinances? Copies of both are available on the Town's website and at the Town Clerk's office.

Notice of Referendum

Resolved, the Board of Selectmen, pursuant to its authority under Connecticut General Statutes, Section 7-7, hereby removes the questions to be considered at the May 2, 2022 Annual Town Meeting cited in the prior resolution, to a referendum to be held on May 16, 2022, the hours for voting at said referendum shall be established by vote at the May 2, 2022 Town Meeting, said hours are recommended by the Board of Selectmen to be 6:00am-8:00pm.

BOARD OF SELECTMEN

Brett Mastroianni Robert Carlson Nicole Porter

TOWN OF NORTH STONINGTON – PROPOSED BUDGET FY22/23

	ACTUAL FY2020/2021	APPROVED FY2021/2022	PROPOSED FY2022/2023
REVENUES			
TAXES INTEREST & LIEN FEES	15,750,256	16,410,939	17,186,119
REVENUE – USE OF TOWN MONEY	4,452	4,200	4,200
INTERGOVERNMENTAL REVENUES	3,837,768	3,937,570	3,933,837
LICENSES, FEES, FINES & CHARGES	484,463	250,357	280,407
OTHER REVENUE	360,667	284,765	249,065
TOTAL	20,437,605	20,887,831	21,653,628
EXPENDITURES			
BOARD OF SELECTMEN	235,691	238,837	236,960
PROBATE COURT	2,820	2,806	2,875
BOARD OF FINANCE	20,598	23,250	27,600
ASSESSOR	125,227	128,155	132,856
BOARD OF ASSESSMENT APPEALS	1,172	860	860
TAX COLLECTOR	45,510	54,076	55,737
TOWN TREASURER	7,641	7,964	7,949
TOWN ATTORNEY	28,869	30,000	30,000
ANNEXATION	4,321	5,000	5,000
TOWN CLERK	74,790	76,524	77,383
ECONOMIC DEVELOPMENT COMM.	2,966	7,065	13,355
RECREATION COMM.	94,548	116,177	131,412
FIXED CHARGES	892,596	965,993	968,504
ELECTION AND TOWN MEETINGS	33,308	33,583	35,071
TOWN HALL	59,639	62,669	147,669
SOCIAL SERVICES/WELFARE	33,750	38,925	45,564
SELECTMEN'S ENGINEERING SERVICES	2,100	2,500	2,500
INFORMATION TECHNOLOGY SERVICES	130,882	119,452	128,823
PUBLIC SAFETY	949,779	1,038,505	1,034,005
PUBLIC WORKS	1,725,718	1,811,904	1,831,883
CONSERVATION OF HEALTH	42,558	41,310	40,976
SENIOR CITIZENS	54,986	70,600	71,357
MISCELLANEOUS	80,452	107,251	92,251
LAND USE DEPT	176,700	194,000	198,771
BOARD OF EDUCATION	14,117,019	14,278,721	14,527,467
CAPITAL	502,035	242,753	408,655
REDEMPTION OF DEBT	1,204,204	1,382,949	1,382,949
TOTAL	20,646,878	21,081,830	21,638,432

UNASSIGNED FUND BALANCE AS OF 6/30/2021 3,398,740

TOWN OF NORTH STONINGTON
PROPOSED BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2023
SUMMARY OF BUDGETS

	Actual 2020/2021	Approved 2021/2022	Proposed 2022/2023	Change	% Change from prior year
Govt Operating	$ 4,823,620	$ 5,177,407	$ 5,319,361	$ 141,954	2.74%
Debt	$ 1,204,204	$ 1,382,949	$ 1,382,949	$ -	0.00%
Education	$ 14,117,019	$ 14,278,721	$ 14,527,467	$ 248,746	1.74%
Capital	$ 502,035	$ 242,753	$ 408,655	$ 165,902	68.34%
Totals	**20,646,878**	**$ 21,081,830**	**$ 21,638,432**	**$ 556,602**	**2.64%**

FOOTNOTES
* Multi Year Lease with Municipal Disclaimer

New Account Code	New Description		REVENUE SOURCE	Actual FY2020/2021	Approved FY2021/2022	Appr/Trans 2021/2022	Proposed FY2022/2023
1005.00.0000.4100.41	TAXES	A1	TAXES INTEREST & LIEN FEES				
1005.00.0000.4111.41	GENERAL PROPERTY - CURRENT	A1.00	General Property - Current	$ 15,304,258.49	$ 16,070,939.00		$ 16,846,119.00
1005.00.0000.4112.41	GENERAL PROPERTY - PAST	A1.01	General Property - Past	$ 134,833.83	$ 100,000.00		$ 100,000.00
1005.00.0000.4114.41	SUPPLEMENTAL MOTOR VEHICLE	A1.02	Supplemental Motor Vehicle	$ 181,272.76	$ 140,000.00		$ 140,000.00
1005.00.0000.4191.41	INTEREST & LIEN FEES	A1.03	Interest & Lien Fees	$ 129,890.81	$ 100,000.00		$ 100,000.00
			TOTALS	**$ 15,750,255.89**	**$ 16,410,939.00**		**$ 17,186,119.00**
		A2	REVENUE - USE OF TOWN MONEY				
1005.00.0000.4600.46	INTEREST - USE OF TOWN MONEY: - SHORT TERM IN	A2.00	Short Term Investment Interest	$ 4,452.05	$ 4,200.00		$ 4,200.00
			TOTALS	**$ 4,452.05**	**$ 4,200.00**		**$ 4,200.00**
1005.00.0000.4300.43	INTRGOVMNT'L REVENUES	A3	INTERGOVERNMENTAL REVENUES				
1005.00.0000.4330.43	STATE AID - TOWN ROADS	A3.00	State Aid - Town Roads - Current	$ 236,635.24	$ 236,600.00		$ 239,788.00
1005.00.0000.4311.43	LOCIP	A3.01	Locip - Current	$ -	$ 49,158.00		$ 48,881.00
1005.00.0000.4331.43	EDUCATION COST SHARING (ECS)	A3.02	Education Cost Sharing (Ecs) State Grant	$ 2,584,204.00	$ 2,584,204.00		$ 2,584,204.00
1005.00.0000.4332.43	LOCAL & VOCATIONAL TRANSPORT	A3.04	Local & Vocational Transport	$ -	$ 1.00		$ 1.00
1005.00.0000.4432.44	TUITION REIMBURSEMENT	A3.05	Tuition Reimbursement	$ -	$ 57,165.00		$ 114,330.00
1005.00.0000.4333.43	REGIONAL ADULT EDUCATION	A3.06	Regional Adult Education	$ 10,284.00	$ 9,760.00		$ 10,785.00
1005.00.0000.4360.43	STATE OWNED PROPERTY (PILOT)	A3.07	State Owned Property (Pilot)	$ 12,148.00	$ 12,148.00		$ 22,312.00
1005.00.0000.4380.43	MASH PEQUOT & MOHEGAN FUND	A3.12	Mash Pequot & Mohegan Fund	$ 880,690.00	$ 880,690.00		$ 880,690.00
1005.00.0000.4350.43	TELECOM REVENUE SHARE	A3.13	Telecom Revenue Share State "In Lieu Of"	$ 13,202.40	$ 11,494.00		$ 11,494.00
1005.00.0000.4334.43	VETERAN EXEMPTION REIMBURSEMENT	A3.14	Veteran Exemption Reimbursement	$ 7,080.00	$ 6,000.00		$ 6,000.00
1005.00.0000.4335.43	DISABLED EXEMPTION REIMBURSEMEN	A3.16	Disabled Exemption Reimbursemen	$ 821.53	$ 500.00		$ 500.00
1005.00.0000.4340.43	STEAP - GRANT REVENUE	A3.17	Steap - Grant Revenue	$ -	$ 1.00		$ 1.00
1005.00.0000.4341.43	TOWN CLERK -RCRDS RESTOR GRANT	A3.18	Town Clerk -Rcrds Restor Grant	$ 5,500.00	$ 5,500.00		$ 5,500.00
1005.00.0000.4310.43	FEMA	A3.19	FEMA	$ 27,389.76	$ 1.00		$ 1.00
1005.00.0000.4342.43	BOOMBRIDGE ROAD	A3.20	Boombridge Road	$ 114.25	$ -		$ -
1005.00.0000.4370.43	NON PUBLIC NURSE REIMBURSEMENT	A3.21	Non Public Nurse Reimbursement	$ 4,220.00	$ 4,345.00		$ 4,345.00
1005.00.0000.4371.43	MISC GRANTS	A3.23	Other Intergovermental	$ 50,828.48	$ 35,000.00		$ 1.00
		A3.24	Resident Trooper Dui Grant	$ -	$ 40,000.00		$ 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
1005.00.0000.4312.43	EMPG EMERGENCY MGMNT PERF GRANT	A3.29	Empg Emergency Mgmnt Perf Grant	$ 4,650.00	$ 5,000.00		$ 5,000.00
			TOTALS	**$ 3,837,767.66**	**$ 3,937,570.00**		**$ 3,933,837.00**
		A4	LICENSES, FEES, FINES, AND CHARGES				
1005.00.0000.4201.42	LICENSES PERMITS CONVEYANCE TAX	A4.00	Licenses Permits Conveyance Tax	$ 170,140.63	$ 110,000.00		$ 110,000.00
1005.00.0000.4470.44	RECREATION COMMISSION	A4.01	Recreation Commission	$ 46,449.00	$ 52,355.00		$ 70,405.00
1005.00.0000.4220.42	BUILDING OFFICIAL	A4.02	Building Official	$ 262,482.88	$ 85,000.00		$ 95,000.00
		A4.03	Sanitarian - Well & Septic	$ -	$ -		$ -
1005.00.0000.4487.44	TOWN CLERK RECORDS RESTORATION	A4.04	Town Clerk Records Restoration	$ -	$ 1.00		$ 1.00
1005.00.0000.4488.44	LOCIP - TOWN CLERK	A4.05	Locip - Town Clerk	$ -	$ 1.00		$ 1.00
1005.00.0000.4410.44	PORTAL ON LINE COPIES - TC	A4.06	Portal Online Copies TC	$ 5,390.00	$ 3,000.00		$ 5,000.00
			TOTALS	**$ 484,462.51**	**$ 250,357.00**		**$ 280,407.00**

New Account Code	New Description			Actual FY2020/2021	Approved FY2021/2022	Appr/Trans 2021/2022	Proposed FY2022/2023
		A5	OTHER REVENUE				
1005.00.0000.4440.44	SALE OF RECYCLABLES	A5.00	Sale Of Recyclables	$ 15,595.75	$ 10,000.00		$ 10,000.00
1005.00.0000.4441.44	TRANSFER STICKERS	A5.01	Transfer Stickers	$ -	$ 1.00		$ -
1005.00.0000.4444.44	BULKY WASTE FEES	A5.02	Bulky Waste Fees	$ -	$ -		$ -
1005.00.0000.4413.44	ZONING ENFORCEMENT OFFICER	A5.03	Zoning Enforcement Officer	$ 7,369.00	$ 6,500.00		$ 6,500.00
1005.00.0000.4415.44	INLAND WETLANDS	A5.04	Inland Wetlands	$ 945.00	$ 600.00		$ 600.00
1005.00.0000.4416.44	PLANNING & ZONING	A5.05	Planning & Zoning	$ 1,562.00	$ 3,000.00		$ 3,000.00
1005.00.0000.4486.44	CONSERVATION COMMISSION	A5.06	Conservation Commission	$ 630.00	$ 1,200.00		$ 1,200.00
1005.00.0000.4489.44	SALE OF VEHICLES	A5.08	Sale Of Vehicles	$ 46,501.00	$ -		$ -
1005.00.0000.4442.44	SCRRRA SUBSIDY	A5.09	Scrrra Subsidy	$ -	$ 11,000.00		$ -
1005.00.0000.4443.44	CONTRACTORS TIPPING FEES	A5.10	Contractors Tipping Fees	$ 161,390.80	$ 145,000.00		$ 145,000.00
1005.00.0000.4411.44	ASSESSORS OFFICE	A5.11	Assessors Office	$ -	$ 350.00		$ 350.00
1005.00.0000.4450.44	CANINE ACCOUNT	A5.12	Canine Account	$ 3,625.00	$ 1,800.00		$ 1,800.00
1005.00.0000.4412.44	GIS SERVICES	A5.13	Gis Services	$ 20.00	$ 1.00		$ 1.00
1005.00.0000.4420.44	FIRE MARSHALL	A5.14	Fire Marshall	$ 240.00	$ 1.00		$ 1.00
1005.00.0000.4700.47	PROPERTY RENT	A5.15	Property Rent	$ 35,991.65	$ 54,694.53		$ 50,387.00
1005.00.0000.4890.48	CIRMA INSURANCE CREDIT	A5.17	Cirma Insurance Credit	$ 12,369.00	$ 10,000.00		$ 10,000.00
1005.00.0000.4920.49	SALE OF FIXED ASSETS	A5.18	Sale Of Fixed Assets	$ -	$ -		$ -
1005.00.0000.4921.49	DEOBLIGATED CAPITAL	A5.19	Deobligated Capital	$ -	$ 23,617.64		$ 3,226.00
1005.00.0000.4899.48	MISCELLANEOUS	A5.20	Miscellaneous	$ 71,245.82	$ 6,000.00		$ 6,000.00
1005.00.0000.4510.45	RESIDENT TROOPER TICKET REVENUE	A5.21	Resident Trooper Ticket Revenue	$ 2,780.00	$ 5,800.00		$ 5,800.00
1005.00.0000.4471.44	SENIOR CENTER	A5.22	Senior Center	$ -	$ 5,000.00		$ 5,000.00
1005.00.0000.4417.44	ZONING BOARD OF APPEALS	A5.23	Zoning Board of Appeals	$ 402.00	$ 200.00		$ 200.00
			TOTALS	**$ 360,667.02**	**$ 284,765.17**		**$ 249,065.00**
			TOTAL REVENUE SOURCES	**$ 20,437,605.13**	**$ 20,887,831.17**	$ -	**$ 21,653,628.00**

New Account Code	New Description			Actual FY2020/2021	Approved FY2021/2022	Appr/Trans 2021/2022	Proposed FY2022/2023
			B - GENERAL GOVERNMENT				
1005.41.4101.5000.50	BOARD OF SELECTMEN	B1	BOARD OF SELECTMEN				
1005.41.4101.5101.51	SALARY - FIRST SELECTMAN	B1.00	First Selectman	$ 65,197.80	$ 56,250.00		$ 50,000.00
1005.41.4101.5102.51	SALARY - SECOND SELECTMAN	B1.01	Second Selectman	$ 2,703.00	$ 2,703.00		$ 3,000.00
1005.41.4101.5103.51	SALARY - THIRD SELECTMAN	B1.02	Third Selectman	$ 2,703.00	$ 2,703.00		$ 3,000.00
1005.41.4101.5104.51	WAGES - SECRETARY	B1.03	Secretary	$ 19,092.50	$ 16,350.00		$ 17,390.00
1005.41.4101.5105.51	WAGES - ACCOUNTING GNRLIST	B1.04	Accounting Generalist	$ 59,883.25	$ 60,863.40		$ 62,537.00
		B1.05	Boards & Commissions	$ -	$ -		$ -
1005.41.4101.5001.50	SELECTMENS EXPENSES	B1.06	Selectmens Expenses	$ 3,980.50	$ 2,450.00		$ 2,450.00
1005.41.4101.5002.50	OFFICE EXPENSES	B1.07	Office Expenses	$ 273.83	$ -		$ -
1005.41.4101.5003.50	CT COUNCIL OF SMALL TOWNS	B1.08	Ct Council Of Small Towns	$ 1,075.00	$ 1,075.00		$ 1,075.00
1005.41.4101.5004.50	CERTIFICATIONS/SEMINARS	B1.09	Certifications/Seminars	$ 1,074.77	$ 2,500.00		$ 1,500.00
1005.41.4101.5005.50	SE CT COUNCIL OF GOVERNMENTS	B1.10	SE Ct Council Of Governments	$ 2,913.00	$ 2,913.00		$ 2,832.00
1005.41.4101.5106.51	ADMIN & FINANCE OFFICER	B1.13	Admin & Finance Officer	$ 76,794.54	$ 78,030.00		$ 80,176.00
1005.41.4101.5107.51	GRANT WRITER	B1.14	Grant Writer	$ -	$ 13,000.00		$ 13,000.00
			TOTALS	**$ 235,691.19**	**$ 238,837.40**		**$ 236,960.00**
1005.41.4102.5000.50	PROBATE COURT	B2	PROBATE COURT				
1005.41.4102.5001.50	EXPENSES - PROBATE	B2.00	Expenses - Probate Court	$ 2,820.00	$ 2,806.00		$ 2,875.00
			TOTALS	**$ 2,820.00**	**$ 2,806.00**		**$ 2,875.00**
1005.41.4103.5000.50	BOARD OF FINANCE	B3	BOARD OF FINANCE				
1005.41.4103.5001.50	OPERATING EXPENSES	B3.00	Operating Expenses	$ 98.00	$ 250.00		$ 250.00
1005.41.4103.5002.50	AUDITING	B3.01	Auditing	$ 20,500.00	$ 23,000.00		$ 27,350.00
			TOTALS	**$ 20,598.00**	**$ 23,250.00**		**$ 27,600.00**
1005.41.4104.5000.50	ASSESSOR	B4	ASSESSOR				
1005.41.4104.5101.51	SALARY - ASSESSOR	B4.00	Assessor	$ 73,406.19	$ 74,587.50		$ 76,638.00
1005.41.4104.5102.51	WAGES - ASSESSORS ASSIST	B4.01	Assessors Assistant	$ 50,258.21	$ 51,067.32		$ 52,468.00
1005.41.4104.5001.50	OFFICE EXPENSES	B4.02	Office Expenses	$ 1,493.02	$ 1,500.00		$ 2,200.00
1005.41.4104.5002.50	SEMINARS	B4.04	Seminars	$ -	$ 550.00		$ 600.00
1005.41.4104.5003.50	COMPUTER EXPENSE	B4.05	Computer Expense	$ -	$ -		$ 500.00
1005.41.4104.5004.50	TRAVEL EXPENSE	B4.06	Travel Expenses	$ -	$ 300.00		$ 300.00
1005.41.4104.5005.50	MEMBERSHIPS	B4.07	Memberships	$ 70.00	$ 150.00		$ 150.00
			TOTALS	**$ 125,227.42**	**$ 128,154.82**		**$ 132,856.00**
1005.41.4105.5000.50	BOARD OF ASSESSMENT APPEALS	B5	BOARD OF ASSESSMENT APPEALS				
1005.41.4105.5001.50	BAA EXPENSES	B5.00	BAA Expenses	$ 1,172.17	$ 860.00		$ 860.00
			TOTALS	**$ 1,172.17**	**$ 860.00**		**$ 860.00**
1005.41.4106.5000.50	TAX COLLECTOR	B6	TAX COLLECTOR				
1005.41.4106.5101.51	SALARY - TAX COLLECTOR	B6.00	Tax Collector	$ 35,304.75	$ 37,019.00		$ 38,037.00
1005.41.4106.5001.50	OFFICE EXPENSE	B6.02	Office Expenses	$ 6,382.30	$ 9,000.00		$ 9,000.00
1005.41.4106.5002.50	COMPUTER EXPENSE	B6.03	Computer Expense	$ 3,746.64	$ 7,357.00		$ 8,000.00
1005.41.4106.5003.50	TRAVEL EXPENSE	B6.04	Travel Expenses	$ 75.90	$ 700.00		$ 700.00
			TOTALS	**$ 45,509.59**	**$ 54,076.00**		**$ 55,737.00**
1005.41.4107.5000.50	TOWN TREASURER	B7	TOWN TREASURER				
1005.41.4107.5101.51	SALARY - TREASURER	B7.00	Treasurer	$ 7,640.76	$ 7,793.51		$ 7,949.00
1005.41.4107.5001.50	CERT/SEMINARS	B7.03	Certifications/Seminars	$ -	$ 170.00		$ -
			TOTALS	**$ 7,640.76**	**$ 7,963.51**		**$ 7,949.00**
1005.41.4108.5000.50	TOWN ATTORNEY	B8	TOWN ATTORNEY				
1005.41.4108.5001.50	FEES - TOWN ATTNY	B8.00	Fees - Town Attorney	$ 28,869.08	$ 30,000.00		$ 30,000.00
			TOTALS	**$ 28,869.08**	**$ 30,000.00**		**$ 30,000.00**

New Account Code	New Description			Actual FY2020/2021	Approved FY2021/2022	Appr/Trans 2021/2022	Proposed FY2022/2023
		B17	INLAND WETLANDS COMMISSION				
		B17.00	Operating Expenses	$ -	$ -		$ -
		B17.01	Enforcement Officer	$ -	$ -		$ -
			TOTALS	$ -	$ -		$ -
		B18	CONSERVATION COMMISSION				
		B18.00	Operating Expenses	$ -	$ -		$ -
			TOTALS	$ -	$ -		$ -
		B19	WATER POLLUTION CONTROL AUTHORITY				
		B19.00	Operating Expenses	$ -	$ -		$ -
			TOTALS	$ -	$ -		$ -
1005.41.4112.5000.50	FIXED CHARGES	B20	FIXED CHARGES				
1005.41.4112.5001.50	TOWN INSURANCE	B20.00	Town Insurance	$ 72,175.99	$ 97,935.86		$ 98,000.00
1005.41.4112.5002.50	NSVFC INSURANCE	B20.01	Volunteer Fire Co Insurance	$ 28,000.00	$ 28,840.00		$ 35,550.00
1005.41.4112.5003.50	NSAA INSURANCE	B20.02	Ambulance Assoc Insurance	$ -	$ 1.00		$ 1.00
1005.41.4112.5004.50	WORKERS COMP INSURANCE	B20.03	Workers Comp Insurance	$ 19,019.01	$ 20,002.78		$ 20,000.00
1005.41.4112.5005.50	SOCIAL SECURITY	B20.04	Social Security	$ 116,230.21	$ 126,837.00		$ 127,000.00
1005.41.4112.5201.52	MEDICAL INSURANCE	B20.05	Medical Insurance	$ 420,215.89	$ 441,904.00		$ 445,703.00
1005.41.4112.5202.52	EMPLOYEE BENEFITS/PENSION	B20.06	Employee Benefits/Pension	$ 144,955.08	$ 157,112.00		$ 147,150.00
1005.41.4112.5006.50	VOLUNTEER LONGEVITY - NSVFC	B20.07	Volunteer Longevity Award - VFC	$ 34,000.00	$ 35,360.00		$ 37,100.00
1005.41.4112.5007.50	VOLUNTEER ACTIVITY STIPEND -NSVFC	B20.08	Volunteer Activity Stipend -VFC	$ 58,000.00	$ 58,000.00		$ 58,000.00
		B20.09	Volunteer Longevity - Ambulance	$ -	$ -		$ -
			TOTALS	$ 892,596.18	$ 965,992.64		$ 968,504.00
1005.41.4113.5000.50	ELECTIONS & TOWN MEETINGS	B21	ELECTION AND TOWN MEETINGS				
1005.41.4113.5101.51	SALARY - REGISTRAR OF VOTERS #1	B21.00	Registrar Of Voters #1	$ 6,658.56	$ 6,791.73		$ 6,928.00
1005.41.4113.5102.50	SALARY - REGISTRAR OF VOTERS #2	B21.01	Registrar Of Voters #2	$ 6,658.56	$ 6,791.73		$ 6,928.00
1005.41.4113.5001.50	EXPENSES	B21.02	Operating Expenses	$ 19,990.47	$ 20,000.00		$ 21,215.00
			TOTALS	$ 33,307.59	$ 33,583.46		$ 35,071.00
1005.41.4114.5000.50	TOWN HALL	B22	TOWN HALL				
1005.41.4114.5001.50	EXPENSE	B22.00	Expenses	$ 42,515.05	$ 46,000.00		$ 46,000.00
1005.41.4114.5004.50	LEASING OF EQUIPMENT	*B22.01	Leasing Of Equipment	$ 6,739.64	$ 9,000.00		$ 9,000.00
1005.41.4114.5005.50	HOLLY GREEN	B22.02	Holly Green	$ 1,668.00	$ 1,668.00		$ 1,668.00
1005.41.4114.5006.50	N S QUARTERLY NEWSLETTER	B22.03	N S Quarterly Newsletter	$ 6,000.00	$ 6,000.00		$ 6,000.00
1005.41.4114.5007.50	COMMUNICATION COMMITTEE	B22.04	Communications Committee	$ 2,715.28	$ -		$ -
1005.41.4114.5008.50	BUILDING LEASES	B22.05	Building Leases	$ 1.00	$ 1.00		$ 1.00
1005.41.4114.5009.50	NORTH STONINGTON EDUCATION CENTER OPERATI	B22.06	North Stonington Education Center Operating	$ -	$ -		$ 85,000.00
			TOTALS	$ 59,638.97	$ 62,669.00		$ 147,669.00

New Account Code	New Description	Line	Item	Actual FY2020/2021	Approved FY2021/2022	Appr/Trans 2021/2022	Proposed FY2022/2023
1005.41.4109.5000.50	ANNEXATION	B9	**ANNEXATION**				
1005.41.4109.5002.50	TRIBAL RECOGNITION	B9.01	Tribal Recognition	$ 4,320.59	$ 5,000.00		$ 5,000.00
			TOTALS	**$ 4,320.59**	**$ 5,000.00**		**$ 5,000.00**
1005.41.4110.5000.50	TOWN CLERK	B10	**TOWN CLERK**				
1005.41.4110.5101.51	SALARY - TOWN CLERK	B10.00	Town Clerk	$ 50,430.93	$ 51,242.55		$ 52,652.00
1005.41.4110.5102.51	WAGES - ASSISTANT	B10.01	Assistant	$ 3,000.00	$ 3,000.00		$ 3,000.00
1005.41.4110.5001.50	OFFICE EXPENSES	B10.02	Office Expenses	$ 3,116.01	$ 4,032.00		$ 3,401.00
1005.41.4110.5002.50	LAND RECORDS	B10.03	Land Records	$ 11,071.16	$ 10,949.00		$ 11,030.00
1005.41.4110.5003.50	RECORDS RESTORATION GRANT	B10.04	Records Restoration Grant	$ 5,500.00	$ 5,500.00		$ 5,500.00
1005.41.4110.5004.50	ORDINANCES	B10.05	Ordinances	$ 1,672.00	$ 1,800.00		$ 1,800.00
			TOTALS	**$ 74,790.10**	**$ 76,523.55**		**$ 77,383.00**
		B11	**PLANNING AND ZONING COMMISSION**				
		B11.00	Senior Pzo	$ -	$ -		$ -
		B11.01	Admin Assistant	$ -	$ -		$ -
		B11.02	Operating Expenses	$ -	$ -		$ -
		B11.03	Travel Expenses	$ -	$ -		$ -
		B11.04	Attorney	$ -	$ -		$ -
		B11.05	Contracted Consulting Services	$ -	$ -		$ -
		B11.06	Contracted Planner	$ -	$ -		$ -
			TOTALS	**$ -**	**$ -**		**$ -**
		B12	**BUILDING DEPARTMENT**				
		B12.00	Building Official	$ -	$ -		$ -
		B12.01	Operating Expenses	$ -	$ -		$ -
		B12.02	Travel Expenses	$ -	$ -		$ -
		B12.03	Clerical Stipends	$ -	$ -		$ -
			TOTALS	**$ -**	**$ -**		**$ -**
		B13	**ZONING BOARD OF APPEALS**				
		B13.00	Zoning Board Appeals	$ -	$ -		$ -
			TOTALS	**$ -**	**$ -**		**$ -**
		B14	**SCHOOL BUILDING COMMITTEE**				
		B14.00	Permanant School Bldg Committee	$ -	$ -		$ -
		B14.01	Ad Hoc School Bldg Committee	$ -	$ -		$ -
			TOTALS	**$ -**	**$ -**		**$ -**
1005.41.4111.5000.50	ECONOMIC DEVELOPMENT COMMISSION	B15	**ECONOMIC DEVELOPMENT COMMISSION**				
1005.41.4111.5001.50	OPERATING EXPENSE	B15.00	Operating Expenses	$ 800.83	$ 4,900.00	T (1,500)	$ 4,900.00
		B15.01	Ct Region Eco Dvlmnt/Membership	$ 2,164.95	$ 2,165.00		$ 2,455.00
1005.41.4111.5101.51	ECONOMIC DEV COORDINATOR	B15.02	Economic Development Coordinator	$ -	$ -	T $1,500	$ 6,000.00
			TOTALS	**$ 2,965.78**	**$ 7,065.00**		**$ 13,355.00**
1005.45.4501.5000.50	RECREATION & CULTURE	B16	**RECREATION COMMISSION**				
1005.45.4501.5101.51	SALARY - DIRECTOR	B16.00	Director	$ 25,932.45	$ 26,349.79		$ 26,877.00
1005.45.4501.5001.50	PROGRAM EXPENSE	B16.01	Program Expense	$ 32,814.87	$ 47,235.00		$ 57,550.00
1005.45.4501.5002.50	MAINTENANCE	B16.02	Maintenance Expense	$ 2,929.50	$ 5,000.00		$ 5,000.00
1005.45.4501.5102.51	SALARIES - CAMP & OFFICIALS	B16.03	Camp & Officials	$ 11,700.00	$ 14,367.17		$ 18,760.00
1005.45.4501.5003.50	ADMINISTRATIVE EXPENSES	B16.04	Administrative Expenses	$ 9,779.33	$ 12,995.00		$ 12,995.00
1005.45.4501.5004.50	RECREATION CENTER	B16.05	Rec Center/Old Fire Station Expenses	$ 8,391.96	$ 10,230.00		$ 10,230.00
			TOTALS	**$ 91,548.11**	**$ 116,176.96**		**$ 131,412.00**

New Account Code	New Description			Actual FY2020/2021	Approved FY2021/2022	Appr/Trans 2021/2022	Proposed FY2022/2023
1005.44.4401.5000.50	SOCIAL SERVICES/WELFARE	B23	**SOCIAL SERVICES/WELFARE**				
1005.44.4401.5001.50	WELFARE	B23.01	Welfare	$ -	$ -		$ 1,500.00
1005.44.4401.5002.50	NEW LONDON HOSPITALITY CENTER	B23.02	New London Hospitality Center	$ 1,000.00	$ 1,000.00		$ 1,000.00
1005.44.4401.5003.50	PAWCATUCK NEIGHBORHOOD CENTER	B23.03	Pawcatuck Neighborhood Center	$ 25,000.00	$ 27,500.00		$ 30,000.00
		B23.04	Child & Family Agency Of Ct	$ -	$ -		
1005.44.4401.5004.50	WOMENS CENTER/SAFE FUTURES	B23.06	Womens Center/Safe Futures	$ 2,000.00	$ 2,250.00		$ 2,250.00
1005.44.4401.5005.50	FRANK OLEAN CTR/COMM VOCATIONAL	B23.07	Frank Olean Ctr/Comm Vocational	$ -	$ 1,750.00		$ 1,750.00
1005.44.4401.5006.50	NEW LONDON COUNTY ARC	B23.08	New London County Arc	$ 1,500.00	$ 1,500.00		$ 1,500.00
1005.44.4401.5007.50	TVCCA	B23.10	TVCCA	$ 1,000.00	$ 1,250.00		$ 1,250.00
1005.44.4401.5008.50	ALWAYS HOME -MYSTIC	B23.13	Always Home -Mystic Area Shelter	$ 1,500.00	$ 1,750.00		$ 1,750.00
		B23.15	Sex Assualt Crisis Ctr East Ct	$ -	$ -		
1005.44.4401.5009.50	KEEPING NS AFFORDABLE	B23.16	Keeping NS Affordable	$ 750.00	$ 875.00		$ 1,000.00
1005.44.4401.5010.50	UNITED COMM & FAM SERVICES	B23.17	United Comm & Family Services	$ 1,000.00	$ 1,050.00		$ 3,564.00
			TOTALS	**$ 33,750.00**	**$ 38,925.00**		**$ 45,564.00**
1005.41.4115.5000.50	SELECTMENS ENGINEERING SVCS	B24	**SELECTMEN'S ENGINEERING SERVICES**				
1005.41.4115.5001.50	ENGINEERING FOR SELECTMEN	B24.00	Engineering For Selectmen	$ 2,100.00	$ 2,500.00		$ 2,500.00
			TOTALS	**$ 2,100.00**	**$ 2,500.00**		**$ 2,500.00**
1005.41.4116.5000.50	INFORMATION TECHNOLOGY	B25	**INFORMATION TECHNOLOGY SERVICES**				
1005.41.4116.5101.51	SALARY - IT COORDINATOR	B25.00	Coordinator	$ 68,494.11	$ 69,567.06		$ 71,468.00
1005.41.4116.5001.50	OFFICE EXPENSES	B25.01	Office Expenses	$ 250.07	$ 300.00		$ 300.00
1005.41.4116.5002.50	DIGITIZED MAINTENANCE	B25.02	Digitized Maintenance	$ 31,574.20	$ 33,800.00		$ 40,720.00
1005.41.4116.5003.50	PROFESSIONAL SVCS & LICENSING	B25.03	Professional Svcs & Licensing	$ 17,264.00	$ 15,785.00		$ 16,335.00
		B25.04	OpenGov	$ 13,300.00	$ -		$ -
			TOTALS	**$ 130,882.38**	**$ 119,452.06**		**$ 128,823.00**
1005.42.4201.5000.50	PUBLIC SAFETY	B26	**PUBLIC SAFETY**				
1005.42.4201.5001.50	911 DISPATCHING	B26.00	911 Dispatching	$ 45,313.00	$ 32,500.00		$ 42,000.00
1005.42.4201.5002.50	NSVFC OPERATING EXPENSE	B26.01	Volunteer Fire Company - NSVFC	$ 139,173.00	$ 139,800.00		$ 141,450.00
1005.42.4201.5101.51	FIRE MARSHAL - SALARY	B26.02	Fire Marshal - Salary	$ 13,378.56	$ 13,646.07		$ 13,919.00
1005.42.4201.5004.50	FIRE MARSHAL OPERATING EXPENSE	B26.03	Fire Marshal Operating Expense	$ 425.43	$ 1,800.00		$ 1,800.00
1005.42.4201.5005.50	STATE TROOPERS	B26.04	State Troopers	$ 361,902.79	$ 400,389.77		$ 421,784.00
1005.42.4201.5006.50	TROOPER DUI GRANT	B26.04A	State Trooper DUI Grant	$ -	$ 40,000.00		$ 1.00
1005.42.4201.5102.51	CIVIL PREP- STIPEND	B26.05	Civil Preparedness - Stipend	$ 6,936.00	$ 7,074.72		$ 7,216.00
1005.42.4201.5007.50	CIVIL PREP OPERATING	B26.06	Civil Preparedness Operating	$ 10,902.00	$ 5,000.00		$ 7,075.00
1005.42.4201.5008.50	MAINT CONTRACT EMERG GEN	B26.07	Maint Contract Emerg Generator	$ 1,125.00	$ 4,000.00		$ 4,000.00
1005.42.4201.5103.51	ANIMAL CONTROL - SALARY	B26.08	Animal Control	$ 23,914.69	$ 26,294.00		$ 26,760.00
1005.42.4201.5105.51	ANIMAL CNTL - TRAINING WAGES	B26.09	Training Wages	$ 990.00	$ 3,000.00		$ 3,000.00
1005.42.4201.5009.50	ANIMAL CONTROL - EXPENSE	B26.10	Operating Expenses	$ 3,814.71	$ 5,000.00		$ 5,000.00
1005.42.4201.5010.50	NSAA- OPERATING	B26.12	NSAA - Ambulance Assoc	$ 250,016.20	$ 250,000.00		$ 250,000.00
1005.42.4201.5011.50	CES- OPERATING	B26.13	Center for Emergency Services Operating Expenses	$ 41,888.10	$ 55,000.00		$ 55,000.00
1005.42.4201.5106.51	NSVFC PER DIEM STAFFING	B26.14	NSVFC Per Diem Staffing	$ 50,000.00	$ 55,000.00		$ 55,000.00
			TOTALS	**$ 949,779.48**	**$ 1,038,504.56**		**$ 1,034,005.00**

New Account Code	New Description			Actual FY2020/2021	Approved FY2021/2022	Appr/Trans 2021/2022	Proposed FY2022/2023
		B27	**PUBLIC WORKS**				
1005.43.4301.5000.50	PUBLIC WORKS - HIGHWAY		**Highway**				
1005.43.4301.5001.50	LOCIP - CURRENT	B27.00	Locip - Current	$ -	$ 49,158.00	AA $48,881	$ 48,881.00
1005.43.4301.5002.50	STATE AID IMPROVED TOWN ROADS	B27.01	State Aid Improved Town Roads	$ 240,483.00	$ 236,600.00		$ 239,788.00
1005.43.4301.5003.50	TOWN ROAD MAINTENANCE	B27.02	Town Road Maintenance	$ 172,228.29	$ 175,000.00		$ 175,000.00
1005.43.4301.5004.50	TOWN GARAGE EXPENSE	B27.03	Town Garage Expenses	$ 10,217.20	$ 22,500.00		$ 22,000.00
1005.43.4301.5005.50	MACHINERY - MAINT/REPAIR	B27.04	Machinery - Maint/Repair	$ 64,360.26	$ 68,000.00		$ 68,000.00
1005.43.4301.5006.50	STREET LIGHTS	B27.05	Street Lights	$ 7,579.18	$ 10,000.00		$ 10,000.00
1005.43.4301.5010.51	HWY: SALARY - FOREMAN	B27.06	Highway Foreman	$ 62,692.67	$ 80,174.26		$ 81,778.00
1005.43.4301.5078.50	HWY: DIESEL & GAS	B27.07	Diesel & Gas	$ 35,044.09	$ 52,250.00		$ 56,000.00
1005.43.4301.5102.51	HWY: LABOR - WAGES	B27.08	Labor - Wages	$ 498,417.85	$ 538,786.75		$ 549,562.00
1005.43.4301.5103.51	HWY: SNOW REMOVAL	B27.08A	Highway Overtime	$ 7,759.15	$ 7,650.00		$ 7,650.00
1005.43.4301.5104.51	HWY: OVERTIME OTHER	B27.08B	Highway Overtime-Snow Removal	$ 48,737.01	$ 56,100.00		$ 56,100.00
1005.43.4301.5007.50	HWY: SUPPLIES	B27.09	Supplies	$ 32,926.82	$ 40,000.00		$ 40,000.00
1005.43.4301.5008.50	HWY: TOWN PROPERTY MAINTENANCE	B27.10	Town Property Maintenance	$ 109,244.49	$ 7,500.00		$ 7,500.00
1005.43.4301.5012.50	HWY: TOWN PROPERTY MAINT - LABOR	B27.11	Town Property Maint - Labor	$ 500.00	$ 10,000.00		$ 8,000.00
1005.43.4301.5009.50	HWY: CONTRACTUAL SERVICES	B27.12	Contractual Services - Hwy	$ 10,572.17	$ 17,000.00		$ 17,000.00
1005.43.4301.5010.50	HWY: HEWITT FARM	B27.13	Hewitt Farm Property	$ 2,946.26	$ 5,000.00		$ 5,000.00
1005.43.4301.5011.50	TREE MAINTENANCE	B27.14	Tree Maintenance	$ 18,060.36	$ 20,000.00		$ 20,000.00
1005.43.4301.5105.51	HWY: TREE WARDEN SALARY	B27.15	Tree Warden Salary	$ 1,500.00	$ 1,500.00		$ 1,500.00
			Highway Subtotal	**$ 1,323,268.80**	**$ 1,397,219.01**		**$ 1,413,759.00**
1005.84.8401.5000.50	PUBLIC WORKS -TRANSFER STN	B27T	**Transfer Station/Bulky Waste**				
1005.84.8401.5101.51	TRANSFER STN LABOR - WAGES	B27.17	Transfer Station	$ 127,509.29	$ 131,974.74		$ 134,614.00
1005.84.8401.5102.51	TRANSFER STN OVERTIME	B27.17A	Transfer Stn Overtime	$ 14,932.17	$ 15,810.00		$ 15,810.00
1005.84.8401.5001.50	STATE MANDATED SURVEYS	B27.19	State Mandated Surveys	$ -	$ 2,500.00		$ 2,500.00
1005.84.8401.5002.50	STATE LICENSE FEES	B27.20	State License Fees	$ 2,375.00	$ 3,200.00		$ 3,200.00
1005.84.8401.5003.50	SCRRRA - TIPPING FEES	B27.21	SCRRRA - Tipping Fees	$ 210,734.14	$ 209,000.00		$ 209,000.00
1005.84.8401.5004.50	SCRRRA - RECYCLING FEES	B27.22	SCRRRA - Recycling Fees	$ -	$ 500.00		$ 500.00
1005.84.8401.5005.50	HAZARDOUS WASTE COLLECTION	B27.23	Hazardous Waste Collection	$ 1,979.64	$ 500.00		$ 500.00
1005.84.8401.5006.50	WATER SAMPLING / LAB TESTING	B27.24	Water Sampling / Lab Testing	$ 16,905.65	$ 18,000.00		$ 18,000.00
1005.84.8401.5007.50	TRANSFER STATION EXPENSES	B27.25	Operating Expenses	$ 7,947.33	$ 11,200.00		$ 12,000.00
1005.84.8401.5008.50	CONTRACTUAL SERVICES	B27.26	Contractural Services	$ 20,065.90	$ 22,000.00		$ 22,000.00
			Transfer Station/Bulky Waste Subtotal	**$ 402,449.12**	**$ 414,684.74**		**$ 418,124.00**
			TOTALS PUBLIC WORKS	**$ 1,725,717.92**	**$ 1,811,903.75**		**$ 1,831,883.00**
1005.44.4402.5000.50	CONSERVATION OF HEALTH	B28	**CONSERVATION OF HEALTH**				
1005.44.4402.5001.50	PUBLIC HEALTH NURSING / VNA	B28.00	Public Health Nursing / VNA	$ 144.00	$ 1,872.00		$ 1,872.00
		B28.02	Director Of Health	$ -	$ -		$ -
		B28.04	Sanitarian - Food Svcs	$ -	$ -		$ -
		B28.05	Sanitarian Well/Septic- Salary	$ -	$ -		$ -
1005.44.4402.5002.50	HEALTH DISTRICT	B28.07	Health District	$ 42,413.71	$ 39,438.00	A $3,772.80	$ 39,104.00
			TOTALS	**$ 42,557.71**	**$ 41,310.00**		**$ 40,976.00**
1005.44.4403.5000.50	SENIOR CITIZENS	B29	**SENIOR CITIZENS**				
1005.44.4403.5101.51	SALARY - AGENT FOR THE ELDERLY	B29.00	Agent For The Elderly	$ 13,435.26	$ 13,651.38		$ 13,924.00
1005.44.4403.5001.50	AGENT FOR THE ELDERLY EXPENSE	B29.01	Agent For The Elderly Expenses	$ -	$ 400.00		$ 400.00
1005.44.4403.5102.51	SALARY - SR CTR COORDINATOR	B29.02	Senior Ctr Coordinator	$ 23,829.30	$ 24,212.53		$ 24,697.00
1005.44.4403.5003.50	SENIOR CTR EXPENSE	B29.03	Operating Expenses	$ 17,720.95	$ 32,336.00		$ 32,336.00
			TOTALS	**$ 54,985.51**	**$ 70,599.91**		**$ 71,357.00**

New Account Code	New Description			Actual FY2020/2021	Approved FY2021/2022	Appr/Trans 2021/2022	Proposed FY2022/2023
1005.50.5001.5000.50	MISCELLANEOUS	B30	**MISCELLANEOUS**				
1005.50.5001.5001.50	CEMETERIES	B30.00	Cemeteries	$ 6,967.16	$ 7,000.00		$ 8,000.00
1005.50.5001.5002.50	TAX REFUNDS (PRIOR YEAR)	B30.01	Tax Refunds (Prior Year)	$ 5,074.01	$ 1.00		$ 1.00
1005.50.5001.5003.50	ANNUAL MEMBERSHIPS/DUES	B30.02	Annual Memberships/Dues	$ 1,660.00	$ 3,500.00		$ 3,500.00
1005.45.4501.5005.50	WHEELER LIBRARY	B30.03	Wheeler Library	$ 55,000.00	$ 65,000.00		$ 65,000.00
1005.50.5001.5004.50	MISCELLANEOUS	B30.04	Miscellaneous	$ 225.00	$ 750.00		$ 750.00
1005.41.4118.5036.50	LAKE ASSOC WEED ASSIST	B30.07	Lake Assoc Weed Control Assist	$ 11,525.00	$ 31,000.00		$ 15,000.00
			TOTALS	**$ 80,451.17**	**$ 107,251.00**		**$ 92,251.00**
1005.41.4117.5000.50	NEGOTIATION	B31	**NEGOTIATION FUNDS**				
1005.41.4117.5001.50	NEGOTIATION EXPENSE	B31.00	Negotiation Expense	$ -	$ -		$ -
			TOTALS	**$ -**	**$ -**		**$ -**
		B33	**AFFORDABLE HOUSING**				
		B33.00	Affordable Housing Committee	$ -	$ -		$ -
			TOTALS	**$ -**	**$ -**		**$ -**
		B34	**LAND USE DEPARTMENT**				
1005.41.4118.5000.50	LAND USE DEPARTMENT		**Land Use Operating**				
1005.41.4118.5001.50	LAND USE OPERATING:- ATTORNEY	B34.00	Attorney	$ 5,647.82	$ 12,500.00		$ 10,000.00
1005.41.4118.5009.50	OFFICE - GENERAL	B34.01	Office Expense	$ 1,466.48	$ 4,500.00		$ 2,000.00
1005.41.4118.5017.50	LAND USE OPERATING: - ADVERTISING	B34.02	Advertising	$ 2,064.00	$ 4,400.00		$ 4,400.00
		B34.03	**Planning and Zoning Commission**				
1005.41.4118.5101.51	P & Z - SALARY - SR PDZO	B34.031	Salary - PDZO	$ 76,325.25	$ 77,553.00		$ 79,686.00
1005.41.4118.5102.51	P & Z - WAGES - ADMIN ASSIST	B34.032	Wages - LU Admin Asst	$ 43,844.49	$ 47,183.00		$ 51,304.00
1005.41.4118.5037.50	P & Z - TRAVEL EXPENSES	B34.033	Travel Expenses	$ -	$ 400.00		$ 400.00
1005.41.4118.5038.50	P & Z - CONTRACTED CONSULTING	B34.034	Contracted Consulting	$ 1,625.00	$ 2,500.00		$ 2,500.00
1005.41.4118.5022.50	P & Z - MEMBERSHIP DUES	B34.035	Membership Dues	$ 250.00	$ 300.00		$ 755.00
1005.41.4118.5023.50	P & Z - TRAINING/SEMINARS	B34.036	Training/Seminars	$ 419.00	$ 500.00		$ 1,655.00
		B34.04	**Building Department**				
1005.41.4118.5103.51	BUILDING - WAGES - OFFICIAL	B34.041	Wages - Building Official	$ 31,320.00	$ 32,000.00		$ 31,200.00
1005.41.4118.5104.51	BUILDING - STIPEND - ADMIN ASSIST	B34.042	Stipend - Admin. Asst.	$ -	$ -		$ -
1005.41.4118.5024.50	BUILDING - MEMBERSHIP DUES	B34.043	Membership Dues	$ 50.00	$ 1.00		$ -
1005.41.4118.5025.50	BUILDING - TRAINING	B34.044	Training	$ -	$ 50.00		$ 50.00
1005.41.4118.5026.50	BUILDING - TRAVEL EXPENSE	B34.045	Travel Expenses	$ -	$ 50.00		$ 50.00
1005.41.4118.5027.50	BUILDING - MISC/OPERATING	B34.046	Misc./Operating Expense	$ -	$ 1,000.00		$ 1,000.00
		B34.05	**Water Pollution Control Authority**				
1005.41.4118.5028.50	WPCA - WATER TESTING	B34.051	Water Testing	$ -	$ -		$ 500.00
1005.41.4118.5029.50	WPCA - MISC/PLANNING	B34.052	Misc./Planning	$ 185.00	$ 500.00		$ 2,500.00
1005.41.4118.5039.50	**ZONING BOARD OF APPEALS**	B34.06	**Zoning Board of Appeals**	$ -	$ 100.00		$ 100.00
		B34.07	**Inland Wetlands Commission**				
1005.41.4118.5105.51	I/W - WAGES - ENFORCEMENT OFFICER	B34.071	Wages - WEO	$ 7,758.12	$ 7,913.00		$ 8,071.00
1005.41.4118.5030.50	I/W - MISC/OPERATING	B34.072	Misc./Operating Expense	$ 120.03	$ -		$ -
1005.41.4118.5031.50	CONSERVATION OPERATING	B34.08	**Conservation Commission**	$ 1,125.17	$ 2,050.00		$ 2,100.00
1005.41.4118.5035.50	AFFORDABLE HOUSING - ED/OUTREACH	B34.09	**Affordable Housing**	$ 4,500.00	$ 500.00		$ 500.00
			TOTALS	**$ 176,700.36**	**$ 194,000.00**		**$ 198,771.00**
			TOTAL GENERAL GOVERNMENT	**$ 4,823,620.06**	**$ 5,177,404.62**	**$ -**	**$ 5,319,361.00**
		B32	**BOARD OF EDUCATION EXPENDITURES**				
1005.47.4701.5000.50	BOE EXPENDITURES	B32.00	BOE Expenditures	$ 14,117,019.45	$ 14,278,721.00		$ 14,527,467.00
			TOTAL BOARD OF EDUCATION EXPENDITURES	**$ 14,117,019.45**	**$ 14,278,721.00**		**$ 14,527,467.00**

New Account Code	New Description			Actual FY2020/2021	Approved FY2021/2022	Appr/Trans 2021/2022	Proposed FY2022/2023
1005.49.4901.5000.60	CAPITAL EXPENDITURES		C - CAPITAL EXPENDITURES				
		C1	HIGHWAY DEPARTMENT CAPITAL				
1005.49.4901.5001.60	C: HWY - MISC EQUIPMENT	C1.01	Miscellaneous Equipment	$ -	$ -		$ -
1005.49.4901.5002.60	C: HWY - DUMP TRUCK REFURBISH	C1.09	Dump Truck Refurbish	$ 10,000.00	$ -		$ 10,000.00
1005.49.4901.5003.60	C: HWY- TRACKER & MOWER 2019-5 YR LEAS	*C1.16	Tractor & Mower 2019	$ 25,000.00	$ 25,000.00		$ 25,000.00
1005.49.4901.5004.60	C: HWY - STORAGE BLDG ROOF	C1.17	Storage Building Roof	$ -	$ -		$ -
1005.49.4901.5005.60	C: HWY- KINGSWOOD/CEDAR (STEAP)	C1.18	Kingswood/Cedar Ridge (STEAP)	$ 126,860.00	$ -		
		C1.19	Truck Replacement	$ -	$ -	AA $53,000	
			TOTAL CAPITAL HIGHWAY DEPARTMENT	$ 161,860.00	$ 25,000.00		$ 35,000.00
		C2	TRANSFER STATION/BULKY WASTE AREA CAPITAL				
1005.49.4901.5006.60	C: TS - STATION IMPROVEMENTS	C2.00	Station Improvements	$ -	$ -		$ 10,000.00
1005.49.4901.5008.60	C: TS - BULKY PILE CLOSURE	C2.01	Mack Truck Refurbishment	$ 10,000.00	$ -		$ -
1005.49.4901.5007.60	C: TS - MACK TRUCK REFURBISH	C2.02	Bulky Waste Pile Closure	$ -	$ -		$ 25,000.00
1005.49.4901.5028.60	C: TS - WALKING FLOOR TRAILER	C2.03	Walking Floor Trailer	$ -	$ -		$ 46,000.00
			TOTAL CAPITAL TRANSFER STN/BULKY WASTE	$ 10,000.00	$ -		$ 81,000.00
		C3	SELECTMEN CAPITAL				
1005.49.4901.5021.60	C: SEL - AMBULANCE EQUIPMENT	C3.00	Ambulance Assoc - Equipment	$ 10,127.00	$ -		$ -
1005.49.4901.5009.60	C: SEL - COMPUTER - TOWN HALL	C3.01	Computer Expense	$ 16,000.00	$ 16,000.00		$ 17,000.00
1005.49.4901.5010.60	C: SEL - REC - PAVILLION/FIELDS	C3.02	Recreation - Pavillion & Fields	$ -	$ -		$ -
		C3.03	Selectmen Equipment & Furniture	$ -	$ -		$ -
1005.49.4901.5011.60	C: SEL - TOWN BLD MAINT	C3.04	Town Building Maintenance	$ 20,000.00	$ -		$ 20,000.00
		C3.05	Town Clerk Records Preservation	$ -	$ -		$ -
		C3.06	Volunteer Fire Co. Equip/Hose	$ 4,500.00	$ -		$ -
1005.49.4901.5012.60	C: SEL - NSVFC TURNOUT GEAR	C3.07	Volunteer Fire Co. Turnout Gear	$ 15,000.00	$ 21,000.00		$ 23,000.00
		C3.10	Civil Preparedness	$ -	$ -		$ -
1005.49.4901.5015.60	C: SEL - LAND ACQUISITION FUND	C3.15	Land Acquisition Fund	$ 1,000.00	$ 1,000.00		$ 2,000.00
1005.49.4901.5016.60	C: SEL - PLAN OF CONSERVATION & DEVEL	C3.21	Plan of Conservation & Development	$ -	$ 15,000.00		$ 30,000.00
		C3.23	Volunteer Fire Co Spec Training	$ -	$ -		$ -
1005.49.4901.5013.60	C: SEL - NSVFC RESCUE GEAR	C3.24	Volunteer Fire Co Rescue Gear	$ -	$ -		$ 11,000.00
		C3.25	Volunteer Fire Co Scuba Cycl	$ -	$ -		$ -
1005.49.4901.5017.60	C: SEL - BOOMBRIDGE	C3.26	Boombridge	$ -	$ -		$ -
1005.49.4901.5019.60	C: SEL - FARM 1750 HOUSE REPAIR	C3.35	Farm 1750 House Repairs	$ 30,000.00	$ 30,000.00		$ 30,000.00
1005.49.4901.5024.60	C: SEL - BREATHING APPARATUS - 4YR L	*C3.36	Breathing Apparatus - 4Yr Lease	$ 48,795.00	$ -		$ -
1005.49.4901.5014.60	C: SEL - NSVFC HURST TOOL	C3.37	Hurst Tool Replacement	$ -	$ -		$ -
1005.49.4901.5025.60	C: SEL - NSVFC TANKER -10 YR LEASE	*C3.41	NSVFC Tanker (10 Year Lease Payment)	$ 70,068.00	$ 70,068.00		$ 69,970.00
1005.49.4901.5026.60	C: SEL - NSAA AMBULANCE/STRETCHER L	*C3.42	NSAA Ambulance and 2 Stretchers Lease Payment	$ 64,685.00	$ 64,685.00		$ 64,685.00
1005.49.4901.5020.60	C: SEL - WATER/SEWER INFRASTRUCTURE	C3.44	Water/Sewer Infrastructure	$ -	$ -		$ -
		C3.45	Ambulance Repair	$ -	$ -		$ -
1005.49.4901.5022.60	C: SEL - REC CTR FACILITY UPGRADE	C3.46	Rec Center Facility Upgrades	$ 15,000.00	$ -		$ -
1005.49.4901.5023.60	C: SEL - FINANCIAL SOFTWARE	C3.47	Financial Software	$ -	$ -	AA $60,325	$ -
1005.49.4901.5029.60	C: SEL - FLIGHT & MAPPING	C3.49	Flight & Mapping	$ -	$ -		$ -
1005.49.4901.5030.60	C: SEL - ANIMAL CONTROL VEHICLE	C3.48	Animal Control Vehicle	$ -	$ -		$ 25,000.00
		C3.50	NSVFC Radio Replacement	$ 35,000.00	$ -		$ -
			TOTAL CAPITAL SELECTMEN	$ 330,175.00	$ 217,753.00		$ 292,655.00
		C4	REVAL CAPITAL				
1005.49.4901.5027.60	C: OTHER CAPITAL CNR: - ASSESSOR- REVALUAT	C4.00	Assessor- Revaluation	$ -	$ -		$ -
			TOTAL REVAL CAPITAL	$ -	$ -		$ -

New Account Code	New Description			Actual FY2020/2021	Approved FY2021/2022	Appr/Trans 2021/2022	Proposed FY2022/2023
		C5	SCHOOL CAPITAL				
1005.49.4901.5031.60	C: SCHL: PARKING LOT RESURFACING	C5.01	Parking Lot Resurfacing	$ -	$ -		$ -
			TOTAL REVAL CAPITAL	$ -	$ -		$ -
			TOTAL CAPITAL EXPENDITURES	$ 502,035.00	$ 242,753.00	$ -	$ 408,655.00
1005.48.4801.5000.70	REDEMPTION OF DEBT		D - REDEMPTION OF DEBT				
1005.48.4801.5001.70	SCHOOL MOD PROJ BAN PRINCIPAL	D1.22	School Modernization Project USDA Payment	$ 889,020.00	$ 1,067,765.00		$ 1,067,765.00
1005.48.4801.5002.70	CENTER EMERG SVCS USDA	D1.23	Center for Emergency Services USDA Payment	$ 315,184.00	$ 315,184.00		$ 315,184.00
			TOTAL REDEMPTION OF DEBT	$ 1,204,204.00	$ 1,382,949.00		$ 1,382,949.00

NORTH STONINGTON BOARD OF EDUCATION

2022 - 2023 Education Budget

North Stonington, CT 06359

www.northstonington.k12.ct.us

BOARD OF EDUCATION BUDGET

Code	Description		2021-2022 Approved		2022-2023 Proposed		Change	% Change
110	**Central Office Salaries**	$	**579,044**	$	**604,491**	$	**25,447**	**4.4%**
	Superintendent	$	158,163	$	175,000	$	16,837	10.6%
	Curriculum Director	$	-	$	-	$	-	N/A
	Sick Leave & Vacation pay	$	-	$	-	$	-	N/A
	Special Services Director	$	-	$	-	$	-	N/A
	Administrative Assistant	$	66,101	$	66,101	$	-	0.0%
	Admin Assistant, Special Services Dir.	$	44,746	$	45,658	$	912	2.0%
	Bookkeeper	$	54,914	$	56,003	$	1,089	2.0%
	Business Manager	$	90,137	$	91,940	$	1,803	2.0%
	Network/Technology Coordinator	$	109,005	$	111,185	$	2,180	2.0%
	Network Technician	$	45,978	$	48,604	$	2,626	5.7%
	Overtime, CO non-exempt	$	10,000	$	10,000	$	-	0.0%
211	**Administrator Salaries ***	$	**575,410**	$	**593,379**	$	**17,969**	**3.1%**
	Principal, High/Middle School	$	154,068	$	157,535	$	3,467	2.3%
	Principal, Elementary School	$	145,030	$	150,196	$	5,166	3.6%
	Associate Principal, High/Middle School	$	131,704	$	142,824	$	11,120	8.4%
	Associate Principal, NSES	$	144,608	$	142,824	$	(1,784)	-1.2%
213	**Teacher Salaries**	$	**6,461,858**	$	**6,543,281**	$	**81,423**	**1.3%**
	Teacher Salaries *	$	5,969,557	$	6,018,224	$	48,667	0.8%
	Tutors, Sp.Ed.	$	8,300	$	8,300	$	-	0.0%
	Tutors, Reg. Ed.	$	2,000	$	2,000	$	-	0.0%
	Substitutes	$	109,200	$	136,500	$	27,300	25.0%
	Extra Duty Stipends *	$	196,382	$	199,511	$	3,129	1.6%
	Professional Development/Training *	$	4,000	$	4,000	$	-	0.0%
	Professional Credits *	$	25,000	$	25,000	$	-	0.0%
	Adult Education*	$	30,705	$	30,705	$	-	0.0%
	Salaries, Nurses	$	99,626	$	101,612	$	1,986	2.0%
	Salaries, Non-Public Nurse	$	17,088	$	17,429	$	341	2.0%
214	**Guidance Salaries***	$	**148,692**	$	**153,156**	$	**4,464**	**3.0%**
215	**Secretarial Salaries ***	$	**186,746**	$	**195,785**	$	**9,039**	**4.8%**
216	**Para & Assistant Salaries**	$	**385,187**	$	**405,284**	$	**20,097**	**5.2%**
	Special Education Paraprofessionals *	$	345,967	$	362,472	$	16,505	4.8%
	Office Assistants	$	21,886	$	23,569	$	1,683	7.7%
	Health Room Aide	$	17,334	$	19,243	$	1,909	11.0%
217	**Library Salaries ***	$	**162,305**	$	**167,120**	$	**4,815**	**3.0%**
610	**Custodial/Grounds Salaries***	$	**470,204**	$	**474,775**	$	**4,571**	**1.0%**
140	**Negotiations Funds**	$	**-**	$	**26,279**	$	**26,279**	**N/A**
812	**Social Security ***	$	**231,654**	$	**255,392**	$	**23,738**	**10.2%**

BOARD OF EDUCATION BUDGET

Code	Description		2021-2022 Approved		2022-2023 Proposed		Change	% Change
830	Employee Benefits *	$	2,522,083	$	2,128,171	$	(393,912)	-15.6%
	Medical Insurance	$	2,231,188	$	1,832,979	$	(398,209)	-17.8%
	Dental Insurance	$	115,198	$	94,265	$	(20,933)	-18.2%
	Life & Disability Insurance	$	36,937	$	37,167	$	230	0.6%
	Workman's Compensation Ins.	$	103,706	$	103,706	$	-	0.0%
	Liability Insurance & Bonding	$	35,054	$	35,054	$	-	0.0%
	Broker Fee	$	-	$	10,000	$	10,000	N/A
	Cyber Insurance	$	-	$	15,000	$	15,000	N/A
832	Employee Retirement *	$	73,262	$	82,146	$	8,884	12.1%
130	Central Office Expenses	$	163,517	$	156,795	$	(6,722)	-4.1%
	Legal	$	15,000	$	25,000	$	10,000	66.7%
	Audit *	$	15,100	$	15,300	$	200	1.3%
	Unemployment	$	15,640	$	15,660	$	20	0.1%
	Office Supplies & Expenses	$	117,777	$	100,835	$	(16,942)	-14.4%
	Food Service Management	$	-	$	-	$	-	N/A
218	Special Education Related Services	$	64,000	$	85,000	$	21,000	32.8%
220	Textbooks	$	3,357	$	25,584	$	22,227	662.1%
231	Library Books	$	7,782	$	3,780	$	(4,002)	-51.4%
240	Instructional Supplies	$	12,000	$	94,096	$	82,096	684.1%
250	Other Expenses - Schools	$	159,941	$	174,852	$	14,911	9.3%
	Office/Other Supplies	$	136,593	$	124,836	$	(11,757)	-8.6%
	Out of District Workshops	$	760	$	16,945	$	16,185	2129.6%
	Memberships	$	14,288	$	25,371	$	11,083	77.6%
	Testing (regular & special education)	$	5,300	$	5,200	$	(100)	-1.9%
	Wheeler Graduation	$	3,000	$	2,500	$	(500)	-16.7%
400	Nursing Supplies	$	2,000	$	2,000	$	-	0.0%
500	Transportation	$	1,096,242	$	1,207,004	$	110,762	10.1%
	Regular *	$	901,142	$	927,181	$	26,039	2.9%
	Athletics & Student Activities *	$	64,850	$	76,924	$	12,074	18.6%
	Special Education *	$	80,250	$	142,899	$	62,649	78.1%
	Magnet School	$	-	$	-	$	-	N/A
	Diesel Fuel for School Buses	$	50,000	$	60,000	$	10,000	20.0%
630	Heat: Oil (Gym) & Natural Gas (schools)	$	70,000	$	75,000	$	5,000	7.1%
640	Utilities	$	177,639	$	200,269	$	22,630	12.7%
	Electricity	$	148,000	$	168,800	$	20,800	14.1%

BOARD OF EDUCATION BUDGET

Code	Description		2021-2022 Approved		2022-2023 Proposed		Change	% Change
	Propane Gas	$	-	$	-	$	-	N/A
	Telephone	$	29,639	$	31,469	$	1,830	6.2%
650	**Custodial Supplies**	$	58,700	$	59,900	$	1,200	2.0%
661	**Postage**	$	1,500	$	1,500	$	-	0.0%
700	**Bldgs. & Grounds Maintenance**	$	209,344	$	227,025	$	17,681	8.4%
	Repairs to Equip., Buildings & Grounds	$	91,775	$	113,675	$	21,900	23.9%
	Contracted Maintenance Services	$	117,569	$	113,350	$	(4,219)	-3.6%
725	**Lease of Equipment (multiyear) ***	$	45,278	$	45,426	$	148	0.3%
1000	**Student Activities**	$	107,774	$	114,586	$	6,812	6.3%
	Intramural Supplies	$	500	$	500	$	-	0.0%
	Athletic Supplies & Sports Insurance	$	107,274	$	114,086	$	6,812	6.4%
730/1230	Purchased Equipment	$	2,500	$	30,000	$	27,500	1100.0%
	Replacement	$	-	$	26,500	$	26,500	N/A
	New	$	2,500	$	3,500	$	1,000	40.0%
1400	Tuition	$	300,702	$	395,391	$	94,689	31.5%
	Special Education	$	215,237	$	318,224	$	102,987	47.8%
	Ledyard Vo-Ag	$	34,115	$	27,292	$	(6,823)	-20.0%
	Magnet School	$	51,350	$	49,875	$	(1,475)	-2.9%
	Totals	$	14,278,721	$	14,527,467	$	248,746	1.74%
	* Contractual			$	11,897,566			
					81.90%			

Budget Revisions Made From Supt thru BOF

Detail	2022-2023	$	14,676,382	Supt Budget
0130	Admin Asst	$	(1,323)	Removed
0250	Applitrack	$	(10,000)	Non-Lapsing
0250	FinalSite	$	(9,000)	Removed
0830	Medical Benefits reduction	$	(26,049)	Removed
0700	Mulch for Playground	$	5,000	Additional
0130	Advertising	$	(3,500)	Reallocated to PD
0250	PD	$	3,500	Reallocated from Adv
0213	Program Supv (Extra Duty Stipends)	$	(14,000)	Reallocation Grants
0130	Infinite Visions - Town share removed	$	(2,495)	Shared Cost reduction
0812	Benefits based on taxable income-SS	$	(101)	Removed
0830	Benefits based on taxable income-L&Disb	$	(3)	Removed
0832	Benefits based on taxable income-Pension	$	(93)	Removed
0213	Web Site Coordinator Stipend Increase	$	2,149	Additional
0250	PD Replenishment	$	13,000	Additional
	Total Revisions to Supt prior to BOF March 9	$	(42,915)	
	BOE Budget BOF March 9, 2022	$	14,633,467	
	Revisions to Budget per BOF reduction $106k			
	Staff Retirements - 2 positions net savings	$	(70,182)	Reductions
	Degree level change - teacher	$	4,827	Additional
	PD Removal of total BOE replenishment	$	(16,500)	Reductions
	Schoolwide supplies - Eliminated	$	(16,000)	Reductions
	Tuition reduction - RMMS	$	(3,230)	Reductions
	Tuition reduction - Vo-Ag	$	(6,823)	Reductions
	Network Hardware - CIP Tech	$	(8,937)	Non-Lapsing
	Network UPS - CIP Tech	$	(2,900)	Non-Lapsing
	HS Lab - monitors	$	(2,400)	Non-Lapsing
	PD Replenishment	$	16,145	Additional
	BOF Reduction	$	(106,000)	
2022-23 BOE Budget to BOF including $106k BOF Reduction		$	14,527,467	
	Total Reductions from Supt to BOF	$	(148,915)	

TOWN OF NORTH STONINGTON PROPOSED BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2023

	Actual FY 20-21	Approved FY 21-22	Proposed FY 22-23
TOWN REVENUES SUMMARY			
Taxes, Interest, and Lien Fees	$ 15,719,915	$ 16,410,939	$ 17,186,119
All Other Revenue	$ 4,687,349	$ 4,476,892	$ 4,467,509
TOTAL REVENUES	$ 20,407,264	$ 20,887,831	$ 21,653,628
From/ (To) Unreserved Fund	$ 239,615	$ 193,999	$ (15,196)
From Note Proceeds	0	0	0
(From)/To Reserve Fund for Capital & Nonrecurring Expenses	0	0	0
TOTAL MEANS OF FINANCING:	$ 20,646,879	$ 21,081,830	$ 21,638,432
TOWN EXPENDITURES SUMMARY			
TOTAL GEN GOVT OPERATING (SCHEDULE B)	$ 4,823,621	$ 5,177,407	$ 5,319,361
TOTAL REDEMPTION OF DEBT (SCHEDULE D)	$ 1,204,204	$ 1,382,949	$ 1,382,949
TOTAL BOARD OF EDUCATION	$ 14,117,019	$ 14,278,721	$ 14,527,467
TOTAL CAPITAL EXPENDITURE (SCHEDULE C)	$ 502,035	$ 242,753	$ 408,655
TOTAL	$ 20,646,879	$ 21,081,830	$ 21,638,432
Gross Taxable Grand List	$ 537,881,428	$ 581,370,684	$ 699,275,783
Net Taxable Grand List	$ 528,233,251	$ 570,478,124	$ 597,534,542
Tax Rate (mils)	29.50	28.60	28.45
Net Tax after Adjustments	$ 15,349,138	$ 16,183,323	$ 16,999,858
For Information Purpose Only; Not Part of The Budget			
Mill Rate to be determined and set by Board of Finance			

Debt

	Annual Payment	Interest Rate	Term	Payment Year
USDA Loan - Center for Emergency Services	$ 315,184.00	2.75%	20 years	5 of 20
USDA Loan - School Modernization Loan #1	$ 444,510.00	2.75%	30 years	4 of 30
USDA Loan - School Modernization Loan #2	$ 444,510.00	2.75%	30 years	3 of 30
USDA Loan - School Modernization Loan #3	$ 178,745.00	2.125%	30 years	2 of 30
Lease Payment - Ambulance & 2 Stretchers*	$ 64,685.05	3.698%	5 years	5 of 5
Lease Payment - Over the Rail Mower*	$ 23,700.00	2.900%	5 years	4 of 5
Lease Payment - NSVFC Tanker*	$ 69,970.03	2.574%	7 years	2 of 7

*Multi Year Lease with Municipal Disclaimer

To: Board of Finance

From: Board of Selectman

Date: March 3, 2022

Re: Use of American Rescue Plan Funds

At the meeting of the Board of Selectmen on February 24, 2022, the following uses of the American Rescue Plan Funds were approved. The Board of Selectmen now request the Board of Finance review these uses and vote to approve or reject these allocations.

- Loss of Public Sector Revenue - $1,000,000
  Under the final rule, Treasury allows up to $10 million in revenue loss for each municipality due to the public health emergency, not to exceed the overall award amount. These funds must be used for "government services." The Board of Selectmen plans to use these funds toward the demolition of the one story wing which has documented need for environmental remediation. The project would require town meeting approval before moving forward.

Total ARPA Fund Request: $1,000,000.00

Total ARPA Funds Allocated to Date: $282,685.20

Replacing Lost Public Sector Revenue

The Coronavirus State and Local Fiscal Recovery Funds provide needed fiscal relief for recipients that have experienced revenue loss due to the onset of the COVID-19 public health emergency. Specifically, SLFRF funding may be used to pay for "government services" in an amount equal to the revenue loss experienced by the recipient due to the COVID-19 public health emergency.

Government services generally include any service traditionally provided by a government, including construction of roads and other infrastructure, provision of public safety and other services, and health and educational services. Funds spent under government services are subject to streamlined reporting and compliance requirements.

In order to use funds under government services, recipients should first determine revenue loss. They may, then, spend up to that amount on general government services.

DETERMINING REVENUE LOSS

Recipients have two options for how to determine their amount of revenue loss. Recipients must choose one of the two options and cannot switch between these approaches after an election is made.

1. **Recipients may elect a "standard allowance" of $10 million to spend on government services through the period of performance.**

   Under this option, which is newly offered in the final rule Treasury presumes that up to $10 million in revenue has been lost due to the public health emergency and recipients are permitted to use that amount (not to exceed the award amount) to fund "government services." The standard allowance provides an estimate of revenue loss that is based on an extensive analysis of average revenue loss across states and localities, and offers a simple, convenient way to determine revenue loss, particularly for SLFRF's smallest recipients.

   All recipients may elect to use this standard allowance instead of calculating lost revenue using the formula below, including those with total allocations of $10 million or less. Electing the standard allowance does not increase or decrease a recipient's total allocation.

2. **Recipients may calculate their actual revenue loss according to the formula articulated in the final rule.**

   Under this option, recipients calculate revenue loss at four distinct points in time, either at the end of each calendar year (e.g., December 31 for years 2020, 2021, 2022, and 2023) or the end of each fiscal year of the recipient. Under the flexibility provided in the final rule, recipients can choose whether to use calendar or fiscal year dates but must be consistent throughout the period of performance. Treasury has also provided several adjustments to the definition of general revenue in the final rule.

   To calculate revenue loss at each of these dates, recipients must follow a four-step process:

a. Calculate revenues collected in the most recent full fiscal year prior to the public health emergency (i.e., last full fiscal year before January 27, 2020), called the *base year revenue*.

b. Estimate *counterfactual revenue*, which is equal to the following formula, where *n* is the number of months elapsed since the end of the base year to the calculation date:

$$base\ year\ revenue\ \times (1 + growth\ adjustment)^{\frac{n}{12}}$$

The *growth adjustment* is the greater of either a standard growth rate—5.2 percent—or the recipient's average annual revenue growth in the last full three fiscal years prior to the COVID-19 public health emergency.

c. Identify *actual revenue*, which equals revenues collected over the twelve months immediately preceding the calculation date.

Under the final rule, recipients must adjust actual revenue totals for the effect of tax cuts and tax increases that are adopted after the date of adoption of the final rule (January 6, 2022). Specifically, the estimated fiscal impact of tax cuts and tax increases adopted after January 6, 2022, must be added or subtracted to the calculation of actual revenue for purposes of calculation dates that occur on or after April 1, 2022.

Recipients may subtract from their calculation of actual revenue the effect of tax increases enacted prior to the adoption of the final rule. Note that recipients that elect to remove the effect of tax increases enacted before the adoption of the final rule must also remove the effect of tax decreases enacted before the adoption of the final rule, such that they are accurately removing the effect of tax policy changes on revenue.

d. Revenue loss for the calculation date is equal to *counterfactual revenue* minus *actual revenue* (adjusted for tax changes) for the twelve-month period. If actual revenue exceeds counterfactual revenue, the loss is set to zero for that twelve-month period. Revenue loss for the period of performance is the sum of the revenue loss on for each calculation date.

The supplementary information in the final rule provides an example of this calculation, which recipients may find helpful, in the Revenue Loss section.

SPENDING ON GOVERNMENT SERVICES

Recipients can use SLFRF funds on government services up to the revenue loss amount, whether that be the standard allowance amount or the amount calculated using the above approach. **Government services generally include *any service* traditionally provided by a government**, unless Treasury has stated otherwise. Here are some common examples, although this list is not exhaustive:

- ✓ Construction of schools and hospitals
- ✓ Road building and maintenance, and other infrastructure
- ✓ Health services
- ✓ General government administration, staff, and administrative facilities
- ✓ Environmental remediation
- ✓ Provision of police, fire, and other public safety services (including purchase of fire trucks and police vehicles)

Government services is the most flexible eligible use category under the SLFRF program, and funds are subject to streamlined reporting and compliance requirements. Recipients should be mindful that certain restrictions, which are detailed further in the Restrictions on Use section and apply to all uses of funds, apply to government services as well.

Proposal of Ordinance Revision

ARTICLE I. IN GENERAL

Sec. 14-1. Recreation Commission.

(c) *Expending monies.* The Recreation Commission may expend monies budgeted to it in each current Town Budget for the purposes stated in this article. Any monies paid to or collected by the Recreation Commission for activities sponsored by the Commission shall be paid over to the General Fund of the Town and any indebtedness incurred by the Commission within said budget shall be paid from the General Fund. ~~Gifts made specifically to the Recreation Commission for specific recreation purposes may be retained by the Commission in a special gift account until used for the intended purpose.~~

AN ORDINANCE
CREATING A MUNICIPAL PARK AND RECREATION CAPITAL
AND NON-RECURRING EXPENSE FUND
FOR THE TOWN OF NORTH STONINGTON

Be it ordained by the Board of Selectmen of the Town of North Stonington

Section 1. Purpose

Pursuant to the provisions Connecticut General Statutes Chapter 97 Section 7-129a there is hereby established a special fund which shall be known as the Park and Recreation Capital and Non-Recurring Expense Fund.

Section 2. Deposit of Funds

There shall be deposited in said fund:

1. All monies received by the Town of North Stonington, from whatever source and by whatever means, as gifts for park or recreation purposes;

2. All monies received by the Town of North Stonington from whatever source and by whatever means, as governmental grants or loans for park or recreational purposes;

3. All monies received by the Town of North Stonington from the sale or voluntary or involuntary conveyance of land intended to be used for park or recreational purposes, and

4. All money appropriated to said fund by the Town of North Stonington.

Section 3. Custody of Fund

Said fund shall be in the custody of the Treasurer of the Town of North Stonington.

All or any part of the monies in said fund may, from time to time, be invested in any securities in which public funds may lawfully be invested. All income derived from such investments shall be paid into the fund and become a part thereof.

The monies so invested shall at all times be subject to withdrawal from such investment for use as provided in Section 4 of this Ordinance.

Annually, the Town Treasurer shall submit to the Parks and Recreation Commission and the legislative body of the Town a complete and detailed report of the condition of said fund, which report shall be made a part of the annual Town Report.

Section 4. Expenditure of Funds

(a) Upon authorization by the annual budget meeting of the Town or upon authorization by a special Town meeting of the Town, the monies in said fund may be used for capital and non-recurring expenditures incurred for any of the following:

1. Acquisition, development, improvement, maintenance and expansion of park and recreation lands;
2. Acquisition, erection, installation, maintenance, improvement, repair and replacement of park or recreation facilities and equipment;
3. Development, establishment and improvement of Park or recreation programs;
4. Any other capital or non-recurring expenditure incurred for park or recreational purposes.

(b) Upon Board of Selectmen authorization, gifted monies that have been received for a specific purpose may be expended directly from this fund, in accordance with the purpose in which the funds were gifted. Such expenditures shall not cumulatively exceed $20,000 in a fiscal year.

No budget proposed or approved or appropriation made for park or recreational purposes in the Town shall be reduced, proportionately or otherwise, in consideration of any monies in said fund.

Section. 5. Severability

If any section, or part of a section, of this Ordinance shall be held by a court of competent jurisdiction to be invalid, such holding shall not be deemed to invalidate the remaining provisions hereof.

Section 6. Effective Date

This Ordinance shall become effective fifteen (15) days after publication in local newspaper.

BOARD OF EDUCATION BUDGET

Code	Description		2021-2022 Approved		2022-2023 Proposed		Change	% Change
110	**Central Office Salaries**	$	579,044	$	616,813	$	37,769	6.5%
	Superintendent	$	158,163	$	175,000	$	16,837	10.6%
	Curriculum Director	$	-	$	-	$	-	N/A
	Sick Leave & Vacation pay	$	-	$	-	$	-	N/A
	Special Services Director	$	-	$	-	$	-	N/A
	Administrative Assistant	$	66,101	$	66,101	$	-	0.0%
	Admin Assistant, Special Services Dir.	$	44,746	$	45,658	$	912	2.0%
	Bookkeeper	$	54,914	$	56,003	$	1,089	2.0%
	Business Manager	$	90,137	$	104,262	$	14,125	15.7%
	Network/Technology Coordinator	$	109,005	$	111,185	$	2,180	2.0%
	Network Technician	$	45,978	$	48,604	$	2,626	5.7%
	Overtime, CO non-exempt	$	10,000	$	10,000	$	-	0.0%
211	**Administrator Salaries ***	$	575,410	$	593,379	$	17,969	3.1%
	Principal, High/Middle School	$	154,068	$	157,535	$	3,467	2.3%
	Principal, Elementary School	$	145,030	$	150,196	$	5,166	3.6%
	Associate Principal, High/Middle School	$	131,704	$	142,824	$	11,120	8.4%
	Associate Principal, NSES	$	144,608	$	142,824	$	(1,784)	-1.2%
213	**Teacher Salaries**	$	6,461,858	$	6,543,281	$	81,423	1.3%
	Teacher Salaries *	$	5,969,557	$	6,018,224	$	48,667	0.8%
	Tutors, Sp.Ed.	$	8,300	$	8,300	$	-	0.0%
	Tutors, Reg. Ed.	$	2,000	$	2,000	$	-	0.0%
	Substitutes	$	109,200	$	136,500	$	27,300	25.0%
	Extra Duty Stipends *	$	196,382	$	199,511	$	3,129	1.6%
	Professional Development/Training *	$	4,000	$	4,000	$	-	0.0%
	Professional Credits *	$	25,000	$	25,000	$	-	0.0%
	Adult Education*	$	30,705	$	30,705	$	-	0.0%
	Salaries, Nurses	$	99,626	$	101,612	$	1,986	2.0%
	Salaries, Non-Public Nurse	$	17,088	$	17,429	$	341	2.0%
214	**Guidance Salaries***	$	148,692	$	153,156	$	4,464	3.0%
215	**Secretarial Salaries ***	$	186,746	$	195,785	$	9,039	4.8%
216	**Para & Assistant Salaries**	$	385,187	$	405,284	$	20,097	5.2%
	Special Education Paraprofessionals *	$	345,967	$	362,472	$	16,505	4.8%
	Office Assistants	$	21,886	$	23,569	$	1,683	7.7%
	Health Room Aide	$	17,334	$	19,243	$	1,909	11.0%
217	**Library Salaries ***	$	162,305	$	167,120	$	4,815	3.0%
610	**Custodial/Grounds Salaries***	$	470,204	$	474,775	$	4,571	1.0%
140	**Negotiations Funds**	$	-	$	13,014	$	13,014	N/A
812	**Social Security ***	$	231,654	$	256,335	$	24,681	10.7%

BOARD OF EDUCATION BUDGET

Code	Description		2021-2022 Approved		2022-2023 Proposed		Change	% Change
830	**Employee Benefits ***	**$**	**2,522,083**	**$**	**2,128,171**	**$**	**(393,912)**	**-15.6%**
	Medical Insurance	$	2,231,188	$	1,832,979	$	(398,209)	-17.8%
	Dental Insurance	$	115,198	$	94,265	$	(20,933)	-18.2%
	Life & Disability Insurance	$	36,937	$	37,167	$	230	0.6%
	Workman's Compensation Ins.	$	103,706	$	103,706	$	-	0.0%
	Liability Insurance & Bonding	$	35,054	$	35,054	$	-	0.0%
	Broker Fee	$	-	$	10,000	$	10,000	N/A
	Cyber Insurance	$	-	$	15,000	$	15,000	N/A
832	**Employee Retirement ***	**$**	**73,262**	**$**	**82,146**	**$**	**8,884**	**12.1%**
130	**Central Office Expenses**	**$**	**163,517**	**$**	**156,795**	**$**	**(6,722)**	**-4.1%**
	Legal	$	15,000	$	25,000	$	10,000	66.7%
	Audit *	$	15,100	$	15,300	$	200	1.3%
	Unemployment	$	15,640	$	15,660	$	20	0.1%
	Office Supplies & Expenses	$	117,777	$	100,835	$	(16,942)	-14.4%
	Food Service Management	$	-	$	-	$	-	N/A
218	**Special Education Related Services**	**$**	**64,000**	**$**	**85,000**	**$**	**21,000**	**32.8%**
220	**Textbooks**	**$**	**3,357**	**$**	**25,584**	**$**	**22,227**	**662.1%**
231	**Library Books**	**$**	**7,782**	**$**	**3,780**	**$**	**(4,002)**	**-51.4%**
240	**Instructional Supplies**	**$**	**12,000**	**$**	**94,096**	**$**	**82,096**	**684.1%**
250	**Other Expenses - Schools**	**$**	**159,941**	**$**	**174,852**	**$**	**14,911**	**9.3%**
	Office/Other Supplies	$	136,593	$	124,836	$	(11,757)	-8.6%
	Out of District Workshops	$	760	$	16,945	$	16,185	2129.6%
	Memberships	$	14,288	$	25,371	$	11,083	77.6%
	Testing (regular & special education)	$	5,300	$	5,200	$	(100)	-1.9%
	Wheeler Graduation	$	3,000	$	2,500	$	(500)	-16.7%
400	**Nursing Supplies**	**$**	**2,000**	**$**	**2,000**	**$**	**-**	**0.0%**
500	**Transportation**	**$**	**1,096,242**	**$**	**1,207,004**	**$**	**110,762**	**10.1%**
	Regular *	$	901,142	$	927,181	$	26,039	2.9%
	Athletics & Student Activities *	$	64,850	$	76,924	$	12,074	18.6%
	Special Education *	$	80,250	$	142,899	$	62,649	78.1%
	Magnet School	$	-	$	-	$	-	N/A
	Diesel Fuel for School Buses	$	50,000	$	60,000	$	10,000	20.0%
630	**Heat: Oil (Gym) & Natural Gas (schools)**	**$**	**70,000**	**$**	**75,000**	**$**	**5,000**	**7.1%**
640	**Utilities**	**$**	**177,639**	**$**	**200,269**	**$**	**22,630**	**12.7%**
	Electricity	$	148,000	$	168,800	$	20,800	14.1%

BOARD OF EDUCATION BUDGET

Code	Description	2021-2022 Approved	2022-2023 Proposed	Change	% Change
	Propane Gas	$ -	$ -	$ -	N/A
	Telephone	$ 29,639	$ 31,469	$ 1,830	6.2%
650	**Custodial Supplies**	**$ 58,700**	**$ 59,900**	**$ 1,200**	**2.0%**
661	**Postage**	**$ 1,500**	**$ 1,500**	**$ -**	**0.0%**
700	**Bldgs. & Grounds Maintenance**	**$ 209,344**	**$ 227,025**	**$ 17,681**	**8.4%**
	Repairs to Equip., Buildings & Grounds	$ 91,775	$ 113,675	$ 21,900	23.9%
	Contracted Maintenance Services	$ 117,569	$ 113,350	$ (4,219)	-3.6%
725	**Lease of Equipment (multiyear) ***	**$ 45,278**	**$ 45,426**	**$ 148**	**0.3%**
1000	**Student Activities**	**$ 107,774**	**$ 114,586**	**$ 6,812**	**6.3%**
	Intramural Supplies	$ 500	$ 500	$ -	0.0%
	Athletic Supplies & Sports Insurance	$ 107,274	$ 114,086	$ 6,812	6.4%
730/1230	**Purchased Equipment**	**$ 2,500**	**$ 30,000**	**$ 27,500**	**1100.0%**
	Replacement	$ -	$ 26,500	$ 26,500	N/A
	New	$ 2,500	$ 3,500	$ 1,000	40.0%
1400	**Tuition**	**$ 300,702**	**$ 395,391**	**$ 94,689**	**31.5%**
	Special Education	$ 215,237	$ 318,224	$ 102,987	47.8%
	Ledyard Vo-Ag	$ 34,115	$ 27,292	$ (6,823)	-20.0%
	Magnet School	$ 51,350	$ 49,875	$ (1,475)	-2.9%
	Totals	**$ 14,278,721**	**$ 14,527,467**	**$ 248,746**	**1.74%**
	*** Contractual**		**$ 11,898,509**		
			81.90%		