

TOWN OF BOZRAH
SPECIAL MEETING
BOARD OF FINANCE
FMS GYMNASIUM
ZOOM - VIDEO CONFERENCE
April 20, 2021

Item 1: Chairman Mike O'Connor called the Special Meeting of the Bozrah Board of Finance(BOF) to order on the Video Conference Application Zoom and at the FMS Gymnasium on April 20, 2021 at 7:07p.m.

Members Present: Chairman Mike O'Connor, Raymond Barber, Michel Leask, Phil Lavallee, Evan Gilman, Steve Seder

Item 2: Public Comment

Jeanne Goulart commented on a savings in the Special Education budget of \$32,739.

Item 3: Approve the minutes of the Quarterly March 22, 2021 meeting and April 4, 2021 Public Hearing

P. Lavallee noted to correct Goulart on Item 7 page 2 of the March 22, 2021 quarterly meeting minutes.

MOTION 1: R. Barber made a motion to approve the minutes for the March 22, 2021 quarterly meeting as corrected. S. Seder seconded the motion.

Vote unanimous - **MOTION CARRIED**

MOTION 2: R. Barber made a motion to approve the minutes from the April 4, 2021 public hearing. P. Lavallee seconded the motion.

Vote unanimous - **MOTION CARRIED**

Item 4: Act on Budget Requests for FY 2021-2022

M. O'Connor presented the board with spreadsheets showing the impact of the presented budgets in the next fiscal years. R. Barber questioned the percent increased each year for the grand list total. M. O'Connor noted a 1% increase for the grand list total in his projected budget impact spreadsheet. M. O'Connor noted the possibility of a large project in town and presented the board with the possible impacts from the project with the extra revenue.

S. Seder noted the board should consider the budgets presented to them without the possible town project impacts. M. O'Connor noted the impacts from the possible projects would not show in the next two fiscal years. M. O'Connor explained the importance of considering the impacts long term. S. Seder questioned if the board received all expected revenue. M. O'Connor noted they have not received all expected

revenue yet. M. O'Connor noted they expect to receive revenue from LOCIP, STEEP, cost sharing grant, and Special Education.

M. Leask noted her support in the money budgeted to support the school cafeteria. M. Leask questioned if the cafeteria earns more money than expected, could the board transfer the unused portion back to the general fund. J. Goulart noted if the money budgeted is not used then it goes back to the town at the end of the year.

E. Gilman commented on the \$97,000 support for the summer program. J. Goulart noted the Board of Education approved the use of the school for the summer program but chose not to administer it as it is not educational. E. Gilman questioned first selectman Carl Zorn if the summer program was beneficial to the town. C. Zorn noted the summer program has yielded positive results in the past although the town is not going to administer a program this year. C. Zorn noted this is due to staffing and resources. E. Gilman also commented the Board should not approve an increase of the mil rate to 28 mils. M. Leask agreed.

R. Barber commented on the Town Clerk salary decrease. C. Zorn noted the Town Clerk salary decreased to match other salaries in town. C. Zorn noted the decrease matches the hours the Town Clerk works. Diana Santo, First Selectman's Assistant, noted the Town Clerk currently works 30 hours a week, 4 days a week. Selectman Glenn Pianka noted the Town Clerk is an elected position, so this change would begin following the election. M. O'Connor clarified the money budgeted for Town Clerk salary represents the current salary from the beginning of the fiscal year to the election and the new salary following the election where the Town Clerk would work 23 hours a week, 3 days a week. R. Barber questioned the amount of hours a town employee would work to receive benefits. D. Santo noted 20 hours to receive pension and 30 hours to receive medical benefits. R. Barber also questioned what percentage the town pays employee benefits. D. Santo noted the town pays 10%. R. Barber discussed the amount of unemployed townspeople, noting 246 people in town unemployed. R. Barber noted the board should stay at the current mil rate.

G. Pianka noted to the Board that taxpayers are funding the WPCA audit. G. Pianka also commented on a grant to fund a fire truck. G. Pianka noted the fire truck is a large necessary purchase that should be considered. M. O'Connor noted the fire truck was not considered in this budget. M. O'Connor noted that is something to plan for in years to come.

M. O'Connor noted they could approve the Board of Education budget with the \$32,739 as it is presented knowing the Board does not need it, or wait until presented with the corrected budget. J. Goulart noted the budget total without the \$32,739 is \$6,212,310.

MOTION 3: P. Lavalley made a motion to approve the budgets as presented as modified at a total of \$9,189,855 broken down as such, Board of Selectmen's request of \$1,935,201 for the general fund and \$742,344 for capital expenses and the Board of Education's request of \$6,512,310. M. Leask seconded the motion.

Vote unanimous - **MOTION CARRIED**

The Board set a BOF meeting on May 17th at 7:00 p.m. and will set a Town Meeting date following that.

Item 5: Public Comments

Bill Ballinger commented on the Town Meeting on the data center agreement.

Ev Brown commented on the zoom meeting format continuing in the future.

Carl Zorn commented on the ladder truck pump replacement.

Amy Banning commented on the town pay rate versus the school.

Item 6: Adjourn

MOTION 4: R. Barber made a motion to adjourn the meeting at 8:40 p.m. . M. Leask seconded the motion.

Vote unanimous - **MOTION CARRIED**

Respectfully submitted for the Board,

Heather Barber
Recording Secretary

**TOWN OF BOZRAH
TOWN HALL
1 RIVER ROAD
BOZRAH, CONNECTICUT 06334**

The **Bozrah Board of Finance** will hold a Special meeting on **Tuesday, APRIL 20, 2021 at 7 P.M.** in the gymnasium at **Fields Memorial School, Bozrah Street Ext, Bozrah, CT.**

The public is welcome to join in person (masks and social distancing protocols must be followed), or via the zoom link below. This is being done to comply with the Governor's Emergency Executive Orders issued to allow this forum in the current Coronavirus emergency.

Join Zoom Meeting

<https://zoom.us/j/96442854240?pwd=cVpxM3ZkRXJ0Z0lzbTZ2TXYyK3krQT09>

Meeting ID: 964 4285 4240; Password: 9VN8se

Dial by your location

+1 312 626 6799 US (Chicago) +1 346 248 7799 US (Houston)

+1 646 558 8656 US (New York) +1 669 900 9128 US (San Jose)

+1 253 215 8782 US +1 301 715 8592 US

Meeting ID: 964 4285 4240

Password: 074353

AGENDA

- 1) Call to order/attendance
- 2) Public comment(s)
- 3) Approve minutes of the Quarterly March 22, 2021 meeting and April 6, 2021 Public Hearing
- 4) Act on budget requests for FY 2021-2022.
- 5) Public Comment(s)
- 6) Adjourn

Respectfully submitted,

Michael J. O'Connor
Chairman

TOWN OF BOZRAH
QUARTERLY MEETING
BOARD OF FINANCE
ZOOM - VIDEO CONFERENCE
March 22, 2021

Item 1: Chairman Mike O'Connor called the Quarterly Meeting of the Bozrah Board of Finance(BOF) to order on the Video Conference Application Zoom on March 22, 2021 at 7:00p.m.

Members Present: Chairman Mike O'Connor, Raymond Barber, Michel Leask, Phil Lavallee, Evan Gilman

Members Absent: Steve Seder

Item 2: Public Comment

Sarah Orr commented on her support of the Board of Education's budget proposal.

Melissa Brady commented on her support of the Board of Education's budget proposal and its impact to middle school students.

Sharron Casavant commented on her support of the Board of Education's budget proposal.

Item 3: Approve minutes from the December 14, 2020 Quarterly Meeting and January 25, 2021 Special Meeting

R. Barber commented the minutes were not signed.

MOTION 1: M. Leask made a motion to approve the minutes from the December 14, 2020 Quarterly Meeting with the addition of the signature Heather Barber Recording Secretary P. Lavallee seconded the motion.

Vote unanimous - **MOTION CARRIED**

MOTION 2: P. Lavallee made a motion to approve the minutes from the January 25, 2021 Special Meeting. R. Barber seconded the motion.

Vote unanimous - **MOTION CARRIED**

Item 4: Report from the Treasurer

Attachment 1

Diana Santo, Town Treasurer, presented the Board with the bank balances and the Treasurer's Report.

D. Santo noted item 42111 is where all COVID-19 Relief funds are currently. Jeanne Goulart noted the information for the COVID-19 Relief reimbursement is required to be submitted by the end of the year. Dr. Bonner noted in September the BOE requested \$89,000 for COVID-19 Relief, in December the BOE requested \$411,900 for more COVID-19 Relief. Dr. Bonner noted they should have received two payments equaling \$230,570. Dr. Bonner also noted the roof replacement project is underway and they are expecting to receive funds for the town soon.

Item 5: Report from the Tax Collector

Attachment 2

Nancy Renshaw, Tax Collector, presented the Board with the Tax 5 Dashboard dated 3/18/21. N. Renshaw noted several properties that have received certified letters regarding their tax payments.

Item 6: Board of Selectmen Update on current budget status FY 2020-2021

C. Zorn noted the current budget is about 60% expended. C. Zorn noted they have spent 103% of the registrar's budget. Sue Vervis, Registrar of Voters, noted they had a primary election and a presidential election in one year so they over spent the registrars budget. C. Zorn also commented that the refinance of the renovation bond reduced the amount needed for items in the budget, allowing \$150,000 for other projects.

Item 7: Board of Education Update on current budget status FY 2020-2021

J. Goulart noted the BOE has expended \$3,708,281 of the budget and they are projecting a deficit of \$47,957. J. Goulart noted the deficit is due to the lunch program with many students not buying lunch. J. Goulart noted the BOE froze other items in the budget to offset that deficit. Dr. Bonner noted she would provide the BOE with an itemized list of items purchased with COVID-19 Relief funds.

Item 8: Board of Selectmen request additional funds to be approved for the LOTCIP Sidewalk Project.

- Transfer of \$6,500 requested to be transferred from the General Fund to Line 190-55012, Village Sidewalk

C. Zorn noted the LOTCIP Sidewalk Project is state funded through SCCOG. C. Zorn noted the project was presented to the state, the Board received comments and are requesting \$6,500 to resolve those comments and move the project forward. C. Zorn noted the money would be used to create and submit a final design of the project to the state to get the project approved.

R. Barber questioned if the town has spent money on the project to date and if that would be reimbursed. C. Zorn noted the town has spent money on the layout of the sidewalk and believed that money would be reimbursed.

E. Gilman noted the BOF should see what has been spent on the project already and other details before transferring more money to it. D. Santo noted they have spent about \$2,700 already on the project in previous years. C. Zorn noted the grant money is expected.

MOTION 3: S. Seder made a motion to transfer \$6,500 from the General Fund to Line 190-55012, Village Sidewalk. M. Leask seconded the motion.

Vote 6 opposed - **MOTION NOT CARRIED**

The BOF voted to wait for more information on the project and discuss at the next meeting.

Item 9: Board of Selectmen request additional funds to be approved for the replacement of the Fuelmaster Relay System

- Transfer of \$17,000 requested to be transferred from the General Fund to Line 135-53012, Tank Testing and Servicing

C. Zorn noted the Fuelmaster system at the Town Garage is broken and needs to be replaced. C. Zorn noted the new system will be able to record where the fuel is going and who is using it. C. Zorn noted through Service Station Equipment they received a quote for \$16,500. C. Zorn noted to fix the old system they would need to find a board for it, but the system is out of date.

R. Barber suggested they fix the old Fuelmaster and consider providing more money for the Fuelmaster in coming budgets. C. Zorn noted replacing the Fuelmaster would be the cheapest option in the long run. Bill Ballinger noted the current system never functioned well. B. Ballinger noted buses, town equipment, and fire company vehicles all use the fuel tanks at the Town Garage and it is important that it is recorded who used what fuel. B. Ballinger explained they should replace the Fuelmaster system now with the funds they have available. R. Barber also questioned if they looked at other options for systems, C. Zorn noted they did not.

M. Leask questioned what the \$17,000 would go to. C. Zorn noted the funds include hardware, software, testing and installation of the system. M. Leask also questioned the future updates. C. Zorn noted Service Station Equipment will update and fix the system in the future as necessary. M. Leask commented the importance of checking the software for the system and documenting that.

E. Gilman questioned the age of the current system. C. Zorn noted it was installed in 2008.

P. Lavallee questioned the research on the new system from Service Station Equipment. C. Zorn noted he could see how the system works long term. M. O'Connor noted Service Station Equipment would provide the latest system.

MOTION 4: M. Leask made a motion to transfer \$17,000 from the General Fund to Line 135-53012, Tank Testing and Servicing. P. Lavallee seconded the motion. R. Barber opposed.

Vote 1 opposed - 5 for - **MOTION CARRIED**

Item 10: Receive Budgets from the Board of Selectmen and the Board of Education for FY 2021-2022

N. Renshaw commented on an article in the newspaper regarding affordable housing and to call the state representatives and senators with any questions.

Board of Selectmen - Attachment 3

C. Zorn noted the total Capital Budget has been reduced by 12% due to the refinancing of the bonds, the total General Government Budget has been increased by 8% due to salary and benefit increases making the total combined increased by 2%. C. Zorn noted an increase in Transfer Site Repairs and DPW Equipment. C. Zorn noted the line for the School Oil Storage Tank represents the amount originally authorized with some money spent for engineering.

Board of Education - Attachment 4

J. Goulart noted the proposed BOE Budget totals to \$6,545,049 showing an increase of \$356,211 or 5.76% from last fiscal year. J. Goulart noted there was a lot of input from the school faculty, town, parents and Board members in creating this budget.

Dr. Bonner noted the increase to the BOE budget is due to fixed costs which make up 88% of the budget. Included in these fixed costs are transportation, salaries and benefits. Dr. Bonner noted the BOE priorities include replacing all retiring staff, increasing middle school math to full time, add on a special education teacher, regular maintenance projects and contractual raises for teachers, high school tuitions, transportation. Dr. Bonner also noted a \$52,710 savings in special education due to agreements with other towns.

S. Seder questioned how many teachers were retiring. Dr. Bonner noted two teachers at the middle school level are retiring.

M. O'Connor noted the public comment on the budget's impact on middle school students. Dr. Bonner noted a concern with middle school students receiving proper teaching even with a hybrid model of learning. Dr. Bonner noted the parents concerns with proper staffing. M. O'Connor requested the number of students from town enrolled in NFA in 2019 and 2020.

Item 11: Appoint Auditor for FY 2020-2021

M. O'Connor noted previously they have used Sandra Welwood LLC. He noted she has sent a cost estimate to the Board not to exceed \$38,000. R. Barber noted she does a good job.

MOTION 5: R. Barber made a motion to appoint Sandra Welwood LLC as auditor for fiscal year 2020-2021. M. Leask seconded the motion.

Vote unanimous - **MOTION CARRIED**

Item 12: Establish Meeting Dates for FY 2021-2022 Budget Process

M. O'Connor noted they should have an in person Public Hearing. C. Zorn noted he has been pushing for hybrid in person and zoom meetings. R. Barber suggested they use the school gymnasium so more people can be present in accordance with state COVID guidelines.

Board of Finance - Tuesday March 30, 2021 at 7 pm at the Fields Memorial School and via Zoom

Public Hearing - Tuesday, April 6, 2021 at 7pm at the Fields Memorial School and via Zoom

Board of Finance - Tuesday, April 20, 2021 at 7pm at the Fields Memorial School and via Zoom.

Item 13: Such other Business as the Board may vote to hear

R. Barber commented the Board of Finance should receive more completed information from the assessor. R. Barber noted between the Tax Assessor and the Tax Assessor Assistant they are paying about \$44,000 a year.

Item 14: Public Comment

Glenn Pianka commented on agenda item 8 LOTCIP Sidewalk Project.

Carl Zorn commented on the state's requirement that the minimum wage be \$15 an hour in FY 2022-2023.

Michel Leask commented they should consider the audio for in person and zoom meetings.

Item 15: Adjourn

MOTION 6: S. Seder made a motion to adjourn the meeting at 8:40 p.m. M. Leask seconded the motion. Vote unanimous - **MOTION CARRIED**

Respectfully Submitted for the Board,

Heather Barber
Recording Secretary

TOWN OF BOZRAH
HYBRID PUBLIC HEARING
BOARD OF FINANCE
FMS GYMNASIUM
ZOOM - VIDEO CONFERENCE
April 6, 2021

Chairman Mike O'Connor called the Public Hearing to order on the Video Conference Application Zoom and at the FMS Gymnasium on April 6, 2021 at 7:06p.m.

Members Present: Chairman Mike O'Connor, Raymond Barber, Michel Leask, Phil Lavallee, Evan Gilman, Steve Seder

1. M. O'Connor introduced the Board of Selectmen and the Board of Education to present their proposed budgets. He noted the townspeople would be able to comment and ask questions following the presentation of each budget.
2. First Selectman Carl Zorn presented the Board of Selectmen's proposed budget. C. Zorn noted the total capital proposed is \$742,344, the total general government proposed is \$1,935,201, making the total general combined \$2,677,545.
 - a. Selectman Bill Ballinger explained the American Rescue Plan, a non-education grant. B. Ballinger explained the town may be receiving \$269,146 for COVID town relief. B. Ballinger explained it is unknown what the money can be used for.
 - b. C. Zorn noted an increase in the budget for legal fees due to the potential Data Center looking to build in town. C. Zorn also noted an increase for the Tax Assessor salary due to an increase in work hours.
3. Board of Education chair, Jeanne Goulart, presented the Board of Education's proposed budget. J. Goulart noted the total proposed is \$6,545,049.
 - a. Superintendent, Dr. Portia Bonner, noted on the cost savings with new staff coming in to replace retired staff.
4. Comments:
 - a. Steve Seder commented on the food service line item in the BOE budget. P. Bonner noted the increase is due to the free meals offered and the low amount of students opting to buy lunch. S. Seder also commented on the new hires in the school. P. Bonner noted for the potential new hires they are looking for tier 5 teachers.

- b. Ray Barber commented on the amount of students in school and those doing distance learning. P. Bonner noted the state requires that the students have an option to go to school in person or online. R. Barber also commented on the summer camp. P. Bonner noted it is not on the BOE budget because the BOE chose not to pursue the summer camp program.
- c. Robin Barry commented on the summer camp program. G. Pianka noted the summer program is in the BOS proposed budget. C. Zorn noted there is no one qualified to run the program.

M. O'Connor closed the meeting at 8:04 p.m.

Respectfully submitted for the Board,

Heather Barber
Recording Secretary

**Town of Bozrah
General Government and
Capital Budget**

Line Item (in bold type)	18/19 Budget	19/20 Budget	20/21 budget	21/22 budget	% Change
100					
Board of Selectman					
51001 First Selectman	\$ 54,599	\$ 58,600	\$ 58,600	\$ 60,944	
51002 Selectman	\$ 1,622	\$ 1,671	\$ -	\$ 1,738	
51003SE Selectman	\$ 1,622	\$ 1,671	\$ -	\$ 1,738	
51050 Asst to First Selectman	\$ 17,175	\$ 17,690	\$ 17,690	\$ 32,000	
51057 Accounting Administrator	\$ 41,506	\$ 42,751	\$ 42,751	\$ 44,461	
51053 Clerk (File Purging)	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	
51055 Recording Secretary	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
52100 Supplies	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
52102 Legal Notices	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
52020 Software support	\$ -	\$ -	\$ -	\$ -	
53083FS Phone / Mileage	\$ 1,200	\$ 1,200	\$ 200	\$ 680	
52103SE Dues	\$ -	\$ 600	\$ 600	\$ 600	
TOTAL	\$ 122,724	\$ 132,183	\$ 127,841	\$ 150,161	15%
101					
Elections					
51010EL Registrar's Salary/Deputy	\$ 2,918	\$ 3,006	\$ 3,006	\$ 3,000	
51011 Election Salaries	\$ 2,122	\$ 2,186	\$ 2,186	\$ 2,200	
51012 Mechanic/Program Mem Cards	\$ -	\$ -	\$ -	\$ -	
52100EL Election supplies	\$ 2,700	\$ 3,000	\$ 3,000	\$ 3,000	
52102EL Legal notices	\$ 200	\$ -	\$ 300	\$ 300	
TOTAL	\$ 7,940	\$ 8,192	\$ 8,492	\$ 8,500	0%
102					
Employee Benefits					
52060 Pension Town Share	\$ 49,000	\$ 56,350	\$ 65,000	\$ 76,000	
52061 Pension Buy Back	\$ 15,000	\$ 2,500	\$ 2,500	\$ 2,500	
53060 Social Security	\$ 38,000	\$ 42,000	\$ 44,000	\$ 52,000	
52062 Health Insurance	\$ 189,000	\$ 194,000	\$ 198,000	\$ 228,060	5%
TOTAL	\$ 291,000	\$ 294,850	\$ 309,500	\$ 358,560	14%

**Town of Bozrah
General Government and
Capital Budget**

Line Item (in bold type)	18/19 Budget	19/20 Budget	20/21 budget	21/22 budget	% Change
103					
Registrars					
51010 Salaries	\$ 6,350	\$ 6,540	\$ 6,540	\$ 7,000	
51013 Canvas			\$ 200	\$ 200	
52100RG Supplies	\$ 100	\$ 100	\$ 100	\$ 250	
52103 Dues	\$ 150	\$ 150	\$ 150	\$ 150	
52105 Mileage	\$ 300	\$ 300	\$ 300	\$ 300	
52109 Mandatory Training	\$ 440	\$ 440	\$ 1,500	\$ 700	
52160 Conferences	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	
TOTAL	\$ 8,940	\$ 9,130	\$ 10,390	\$ 10,200	-2%
104					
Town Clerk					
51008 Town Clerk Salary	\$ 33,167	\$ 34,163	\$ 34,163	\$ 30,567	
51052 Town Clerk Assistant Salary	\$ 2,900	\$ 5,200	\$ 1,200	\$ 3,600	
52020TC Computer Support & Service	\$ 2,000	\$ 2,000	\$ 1,000	\$ 1,000	
52021TC Software Lease (dir cap/imas)	\$ 4,800	\$ 4,800	\$ 5,200	\$ 5,200	
52100TC Supplies/Dollar Account	\$ 3,000	\$ 1,000	\$ 1,000	\$ 1,000	
52102TC Legal Notices	\$ 1,500	\$ 1,500	\$ 1,750	\$ 1,750	
52103TC Dues/Continuing Ed	\$ 650	\$ 650	\$ 650	\$ 650	
52105TC Mileage/Conferences	\$ 450	\$ 450	\$ 450	\$ 450	
53032 Micro Film	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000	
53033 Re-Do Land Records	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
53034 Re-Do Minutes Books	\$ 500	\$ 500	\$ 500	\$ 700	
53035 Vital Statistics	\$ 1,000	\$ 500	\$ 500	\$ 500	
53036 State Fees & Licenses	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	
53039 Records Preservation Grant	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	
TOTAL	\$ 83,467	\$ 83,263	\$ 78,913	\$ 77,917	-1%
105					
Board of Finance					
51055BF Secretary	\$ 350	\$ 350	\$ 350	\$ 350	
52100BF Supplies	\$ -	\$ -	\$ -	\$ -	
52102BF Legal notices	\$ 100	\$ -	\$ -	\$ -	
TOTAL	\$ 450	\$ 350	\$ 350	\$ 350	0%

**Town of Bozrah
General Government and
Capital Budget**

		18/19 Budget	19/20 Budget	20/21 budget	21/22 budget	% Change
	Line Item (in bold type)					
106	Assessor's Office					
51003	Assessor Salary	\$ 15,685	\$ 16,156	\$ 16,156	\$ 29,744	
51004	Assessor Clerk Salary	\$ 22,161	\$ 24,588	\$ 24,588	\$ 10,000	
51054AS	Training	\$ -	\$ -	\$ -	\$ -	
52020AS	Computer Service (Quality)	\$ 5,000	\$ 5,000	\$ 4,750	\$ 6,300	
52022AS	Software Support RMS	\$ 2,400	\$ 2,400	\$ 7,200	\$ 7,200	
52024AS	Printing Invoices & Other	\$ 1,000	\$ 1,000	\$ 1,200	\$ 1,200	
52025	Re-valuation Account	\$ -	\$ -	\$ -	\$ -	
52025AS	Increase Notices	\$ 200	\$ 200	\$ 200	\$ 200	
52027	Re-Val P P/Prop Map Up-Date	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	
52100AS	Supplies	\$ 800	\$ 800	\$ 800	\$ 800	
52102AS	Legal Notice	\$ 200	\$ -	\$ -	\$ -	
52104	Books & Subscriptions	\$ 300	\$ 300	\$ 300	\$ 300	
52105AS	Mileage/Training	\$ 450	\$ 450	\$ 450	\$ 450	
	TOTAL	\$ 49,396	\$ 52,094	\$ 56,844	\$ 57,394	1%
107	Assesment Appeals					
51005	Board of Assessment Appeals	\$ 100	\$ 100	\$ 100	\$ 100	
52100AA	Supplies	\$ 50	\$ 50	\$ 50	\$ 50	
	Total	\$ 150	\$ 150	\$ 150	\$ 150	0%
108	Tax Collector					
51006	Tax Collector Salary	\$ 27,767	\$ 28,600	\$ 28,600	\$ 29,744	
51052TX	Tax Collector Assist Salary	\$ 1,500	\$ 1,500	\$ 1,200	\$ 3,600	
52020TX	Computer Support & Service	\$ 7,000	\$ 7,000	\$ 3,500	\$ 4,520	
52024TX	Printing Invoices & Others	\$ 3,000	\$ 3,000	\$ 2,000	\$ 3,500	
52100TX	Supplies	\$ 600	\$ 600	\$ 600	\$ 1,000	
52102TX	Legal Notice	\$ 1,500	\$ 1,500	\$ 500	\$ 500	
52103TX	Dues	\$ 200	\$ 200	\$ 200	\$ 200	
52105TX	Mileage	\$ 200	\$ 200	\$ 300	\$ 300	
54001	Rate Book	\$ 600	\$ 600	\$ 600	\$ 600	
54002	Web Hosting QDS	\$ 600	\$ 600	\$ 625	\$ 625	
	TOTAL	\$ 42,967	\$ 43,800	\$ 38,125	\$ 44,589	14%

**Town of Bozrah
General Government and
Capital Budget**

		18/19 Budget	19/20 Budget	20/21 budget	21/22 budget	% Change
	Line Item (in bold type)					
109	Legal Fees - Town Counsel					
52001	Conway & Londregan	\$ 10,000	\$ 10,000	\$ 12,000	\$ 15,000	
	Data Center Consultant				\$ 25,000	
	Shipman & Goodwin					
109	Cohen & Wolf (Clearview)	\$ -				
	TOTAL	\$ 10,000	\$ 10,000	\$ 12,000	\$ 40,000	70%
110	Treasurer					
51007	Treasurer Salary	\$ 7,259	\$ 7,477	\$ 7,477	\$ 7,776	
52100TR	Supplies	\$ 100	\$ 100	\$ 100	\$ 100	
	TOTAL	\$ 7,359	\$ 7,577	\$ 7,577	\$ 7,876	4%
111	Probate Court					
52075	Probate Court Appropriation	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	
	TOTAL	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	0%
112	Auditor					
52002	Fees	\$ 21,500	\$ 21,500	\$ 24,000	\$ 38,000	
52012	Fields Services(pre-audit)	\$ 2,600	\$ 2,600	\$ 3,500		
	TOTAL	\$ 24,100	\$ 24,100	\$ 27,500	\$ 38,000	28%
113	Office Equipment					
52024	Copier Lease	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	
52107	Paper	\$ 600	\$ 600	\$ 600	\$ 600	
53008	Fax Supplies	\$ -	\$ -	\$ -	\$ -	
53009	Postage Meter Lease	\$ 1,000	\$ 1,000	\$ 1,200	\$ 1,200	
52101	Postage	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	
52100OE	Office Supplies	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	
53013	IT Support	\$ 13,680	\$ 13,760	\$ 13,760	\$ 13,760	
52021	Equipment Lease	\$ -				
	TOTAL	\$ 24,180	\$ 24,260	\$ 24,460	\$ 24,460	0%

**Town of Bozrah
General Government and
Capital Budget**

Line Item (in bold type)	18/19 Budget	19/20 Budget	20/21 budget	21/22 budget	% Change
114					
Town Hall Operations					
52005 Fuel oil	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
52006 Water	\$ 275	\$ 300	\$ 300	\$ 300	
52007 Electric	\$ 8,950	\$ 12,200	\$ 12,200	\$ 12,688	
52008 Telephone/Internet	\$ 3,700	\$ 5,200	\$ 5,500	\$ 5,500	
52009 Alarm Mon/Elevator Service	\$ 4,200	\$ 6,200	\$ 6,200	\$ 6,200	
52010 Trash	\$ 450	\$ 450	\$ -	\$ -	
52100TH Supplies	\$ 3,500	\$ 2,750	\$ 2,750	\$ 3,000	
53016 Building Maintenance	\$ 8,500	\$ 6,500	\$ 6,500	\$ 6,500	
53021 Custodial person	\$ 4,300	\$ 4,300	\$ 4,300	\$ 4,300	
TOTAL	\$ 36,875	\$ 40,900	\$ 40,750	\$ 41,488	2%
115					
Building Official					
51033 Salary	\$ 13,500	\$ 13,905	\$ 13,905	\$ 14,461	
51034 Building Official Support Staff	\$ 5,000	\$ 2,500	\$ -	\$ -	
52161 Education	\$ 400	\$ 400	\$ 400	\$ 400	
52100BO Supplies	\$ 800	\$ 800	\$ 500	\$ 1,300	
TOTAL	\$ 19,700	\$ 17,605	\$ 14,805	\$ 16,161	8%
116					
Planning and Zoning					
51036 ZEO	\$ 3,000	\$ 3,090	\$ 12,500	\$ 12,500	
51055PZ R/T Secretary	\$ 600	\$ 100	\$ 100	\$ 100	
52043 SECCOG Planner	\$ 14,000	\$ 15,000	\$ 15,000	\$ 15,000	
52102PZ Legal Notice	\$ 800	\$ 1,300	\$ 1,300	\$ 1,300	
52100PZ Supplies					
TOTAL	\$ 18,400	\$ 19,490	\$ 28,900	\$ 28,900	0%
117					
ZBA					
52102ZB Legal Notices	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
51056ZB Recording Secretary	\$ 100	\$ 100	\$ 100	\$ 100	
TOTAL	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	0%

**Town of Bozrah
General Government and
Capital Budget**

		18/19 Budget	19/20 Budget	20/21 budget	21/22 budget	% Change
118	IWCC					
51037	Wetlands Enforcement	\$ 3,000	\$ 3,090	\$ 12,500	\$ 12,500	
51051W	Recording Secretary	\$ 800	\$ 800	\$ 800	\$ 800	
52043IW	SECOG Planner	\$ 10,000	\$ 12,000	\$ 12,500	\$ 12,500	
52102IW	Legal Notices	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
	TOTAL	\$ 14,800	\$ 16,890	\$ 26,800	\$ 26,800	0%
119	Miscellaneous					
52003	Engineering	\$ 7,500	\$ 7,500	\$ 10,000	\$ 15,000	
52050	Insurance & Bonds	\$ 47,000	\$ 47,000	\$ 51,500	\$ 51,500	
53072	Uncas Health District	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	
53090	Sewer Additional Approp	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 72,000	\$ 72,000	\$ 79,000	\$ 84,000	6%
120	Fire Department					
53024	FD Service Contract	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	
53023	Fire Fighter / EMT	\$ 30,600	\$ 80,000	\$ 80,000	\$ 80,000	
	TOTAL	\$ 155,600	\$ 205,000	\$ 205,000	\$ 205,000	0%
121	Fire Marshal					
51035	Salary	\$ 9,549	\$ 9,835	\$ 9,835	\$ 10,229	
52100FM	Supplies & Training	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
52105FM	National Fire Code	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
53083	Phone/Internet (Chief/Marshal)	\$ 1,100	\$ 600	\$ 500	\$ 480	
51022FM	Fire Inspectors	\$ 2,500	\$ 2,500	\$ 200	\$ 200	
52106	Emergency Management	\$ 50	\$ 50	\$ 50	\$ 50	
	TOTAL	\$ 16,199	\$ 15,985	\$ 13,585	\$ 13,959	3%
122	Public Safety					
52041	Dispatch	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,691	
52049	AED Supplies	\$ -	\$ 1,600	\$ 1,600	\$ 1,600	
	TOTAL	\$ 6,000	\$ 7,600	\$ 7,600	\$ 8,291	8%

**Town of Bozrah
General Government and
Capital Budget**

Line Item (in bold type)	18/19 Budget	19/20 Budget	20/21 budget	21/22 budget	% Change					
125										
Animal Control										
52047	\$ 8,600	\$ 8,600	\$ 8,600	\$ 8,600						
TOTAL	\$ 8,600	\$ 8,600	\$ 8,600	\$ 8,600	0%					
127										
Maples Farm Park										
52007MF	\$ 2,600	\$ 2,600	\$ 1,600	\$ 1,900						
52005	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,600						
52008MF	\$ 1,800	\$ 1,800	\$ 1,900	\$ 1,900						
53016MF	\$ 6,800	\$ 6,800	\$ 6,800	\$ 6,800						
53190MF	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600						
52100	\$ 1,500	\$ 1,200	\$ 600	\$ 1,200						
53021	\$ 2,400	\$ 2,400	\$ 1,200	\$ 1,200						
52009	\$ 650	\$ 650	\$ 650	\$ 650						
TOTAL	\$ 19,650	\$ 19,350	\$ 16,650	\$ 17,850	7%					
129										
Agricultural Commission										
52100	\$ 1,000	\$ 1,200	\$ 600	\$ 600						
TOTAL	\$ 1,000	\$ 1,200	\$ 600	\$ 600	0%					
128										
Maples Farm Park Commission										
52100	\$ 100	\$ 100	\$ 100	\$ 100						
TOTAL	\$ 100	\$ 100	\$ 100	\$ 100	0%					

**Town of Bozrah
General Government and
Capital Budget**

		18/19 Budget	19/20 Budget	20/21 budget	21/22 budget	% Change
	Line Item (in bold type)					
130	General Highway					
51019	Salaries	\$ 237,897	\$ 245,034	\$ 245,034	\$ 254,835	
51021	DPW Foreman Stipend	\$ 3,900	\$ 3,900	\$ 3,900	\$ 5,200	
51020	DPW Overtime	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
52080	Snow Plow Contractor	\$ 1,000	\$ 1,600	\$ 1,000	\$ 1,000	
51023	Seasonal Grounds Keepers (2)	\$ 8,500	\$ 16,000	\$ 16,000	\$ 16,000	
53006	Supplies	\$ 5,500	\$ 6,500	\$ 6,500	\$ 6,500	
53081	Sand	\$ 13,000	\$ 13,000	\$ 13,000	\$ 14,000	
53080	Salt	\$ 25,000	\$ 25,000	\$ 25,000	\$ 35,000	
53055	Catch Basin Cleaning	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	
53054	Tree Trimming	\$ 2,000	\$ 25,000	\$ 35,000	\$ 35,000	
53007	Signs	\$ 850	\$ 850	\$ 850	\$ 850	
53083	Verizon Phones	\$ 2,500	\$ 2,500	\$ 1,920	\$ 1,920	
53011	Main. Veh & Equip	\$ 20,000	\$ 20,000	\$ 22,000	\$ 30,000	
53082	Asphalt Patch	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,000	
53087	Uniform Service	\$ 4,200	\$ 4,500	\$ 2,600	\$ 2,600	
	TOTAL	\$ 344,347	\$ 384,884	\$ 393,804	\$ 423,905	7%
134	DPW Garage					
52005PW	Fuel	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	
52006PW	Water	\$ 300	\$ 300	\$ 300	\$ 300	
52007PW	Electricity	\$ 2,200	\$ 3,100	\$ 3,100	\$ 3,224	
52008PW	Internet/Cable	\$ 1,100	\$ 1,500	\$ 1,900	\$ 1,900	
53006PW	Supplies	\$ 1,200	\$ 1,200	\$ 1,350	\$ 2,000	
53195	Furnace Maint	\$ 500	\$ 500	\$ 500	\$ 500	
52010PW	Trash Removal	\$ 600	\$ 600	\$ 720	\$ 720	
	TOTAL	\$ 9,400	\$ 10,700	\$ 11,370	\$ 12,144	6%
135	Town Vehicle Fuel					
53012	Tank Test & Serv	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
53010	Gas & Diesel Fuel	\$ 42,000	\$ 42,000	\$ 42,000	\$ 52,000	
	TOTAL	\$ 45,000	\$ 45,000	\$ 45,000	\$ 55,000	18%

**Town of Bozrah
General Government and
Capital Budget**

Line Item (in bold type)	18/19 Budget	19/20 Budget	20/21 budget	21/22 budget	% Change
136 Street Lighting					
52042 Street Lights	\$ 7,500	\$ 6,000	\$ 6,000	\$ 6,000	
TOTAL	\$ 7,500	\$ 6,000	\$ 6,000	\$ 6,000	0%
137 Transfer Site					
51022 Attendants	\$ 22,600	\$ 23,956	\$ 23,956	\$ 27,000	
52028 Equipment Rental	\$ 6,800	\$ 7,000	\$ 7,250	\$ 7,250	
52030 Tipping Fees Trash	\$ 13,200	\$ 13,200	\$ 13,500	\$ 13,500	
52029 Bulky Waste Tip Fees	\$ 14,500	\$ 12,500	\$ 12,750	\$ 12,750	
52032 Hauling Fees	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	
52033 SCRRRA/Safety-Kleen	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000	
53085 Site Improvements	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
53190 Portable Toilet	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	
52007TS Electricity/Telephone	\$ 1,200	\$ 1,200	\$ 2,000	\$ 2,000	
53086 PAYT Bags	\$ -	\$ -	\$ -	\$ 2,700	
TOTAL	\$ 71,900	\$ 72,956	\$ 74,556	\$ 80,300	7%
147 Welfare					
53050 General Assistance	\$ 1,000	\$ 2,500	\$ 1,000	\$ 1,000	
TOTAL	\$ 1,000	\$ 2,500	\$ 1,000	\$ 1,000	0%
150 Library					
53020LB Library Operating Expense	\$ 8,500	\$ 8,900	\$ 8,900	\$ 8,900	
TOTAL	\$ 8,500	\$ 8,900	\$ 8,900	\$ 8,900	0%

**Town of Bozrah
General Government and
Capital Budget**

		18/19 Budget	19/20 Budget	20/21 budget	21/22 budget	% Change
	Line Item (in bold type)					
154	Senior Citizens					
51040	Senior Coordinator Salary	\$ 3,605	\$ 3,713	\$ 3,713	\$ 3,869	
51041	Meals Program Co-ord Salary	\$ 2,060	\$ 2,122	\$ 2,122	\$ 2,184	
51044	Municipal Agent Salary	\$ 3,857	\$ 3,300	\$ 3,300	\$ 3,400	
51054	Training	\$ 100	\$ 100	\$ 100	\$ 100	
52005SC	Fuel Oil	\$ 3,500	\$ 3,000	\$ 3,000	\$ 3,000	
52007SC	Electricity	\$ 2,300	\$ 2,500	\$ 2,500	\$ 2,600	
52008SC	Telephone/cable/internet	\$ 2,100	\$ 2,500	\$ 780	\$ 780	
52010SC	Trash pick up	\$ -	\$ -	\$ -	\$ -	
52072	ECTC Transportation	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
52100SC	Supplies	\$ 700	\$ 700	\$ 700	\$ 700	
52105SC	Mileage	\$ -	\$ -	\$ -	\$ 150	
53016SC	General Maintenance	\$ 300	\$ 300	\$ 300	\$ 600	
53021SC	Custodial Service	\$ 1,950	\$ 1,950	\$ 1,950	\$ 1,950	
	TOTAL	\$ 35,472	\$ 35,185	\$ 33,465	\$ 34,333	3%
196	Paychex					
6560	Payroll Service	\$ 5,000	\$ 7,800	\$ 7,800	\$ 7,800	
	Human Resource Service	\$ 12,000	\$ 2,500	\$ 2,500	\$ 2,500	
	TOTAL	\$ 17,000	\$ 10,300	\$ 10,300	\$ 10,300	0%
161	Political Subdivisions					
52200	Gardner Lake Authority	\$ 1,400	\$ 2,400	\$ 2,500	\$ 2,500	
52201	TVCCA	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	
52202	SE Council of Governments	\$ 1,445	\$ 1,445	\$ 1,445	\$ 1,445	
52209	CCM	\$ 1,650	\$ 1,650	\$ 1,650	\$ 1,650	
52210	CT Council of Sm. Towns COST	\$ 725	\$ 725	\$ 725	\$ 725	
52211	SECTER	\$ 930	\$ 930	\$ 930	\$ 930	
	Gr Norwich Chamber Comm	\$ -	\$ 250	\$ 250	\$ 250	
	TOTAL	\$ 7,350	\$ 8,600	\$ 8,700	\$ 8,700	0%

**Town of Bozrah
General Government and
Capital Budget**

Line Item (in bold type)	18/19 Budget	19/20 Budget	20/21 budget	21/22 budget	% Change
TOTAL CAPITAL	\$ 2,846,201	\$ 867,649	\$ 829,346	\$ 742,344	-12%
TOTAL GENERAL GOV.	\$ 1,607,926	\$ 1,722,654	\$ 1,758,607	\$ 1,935,168	9%
TOTAL GENERAL COMBINED	\$ 4,454,127	\$ 2,590,303	\$ 2,587,953	\$ 2,677,512	3%

FY 20/21		FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
27.00	Estimated mill rate	25.00	28.00	29.00	30.00	31.00	31.00
\$910,301	Actual Fund Balance July 1, 2020	\$1,422,451	\$771,538	\$444,540	\$346,136	\$403,438	\$618,829
-\$441,756	2020/21 effect @ 27.5 mills	-\$13,573					
\$445,584	Planned Fund Balance July 1, 2021	\$1,408,878	\$771,538	\$444,540	\$346,136	\$403,438	\$618,829
-\$1,752,607	2021/22 BOS requested	10.42	-\$1,954,553	-\$1,974,099	-\$2,013,581	-\$2,053,852	-\$2,094,929
-\$6,194,083	2021/22 BOE requested	5.67	-\$6,545,049	-\$6,676,604	-\$6,810,137	-\$6,946,339	-\$7,085,266
-\$829,346	2021/22 Capital requested	-10.46	-\$742,344	-\$880,720	-\$880,720	-\$880,720	-\$880,720
\$2,217,973	2021/22 estimated income	-3.99	\$2,138,246	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000
\$6,544,490	Property tax revenue at estimated mill rate	-5.31	\$6,197,008	\$7,333,018	\$7,661,740	\$7,996,303	\$8,076,266
\$235,000	Budget impact (under/over)		\$200,000	\$100,000			
\$229,000	Additional revenue		\$100,000				
-\$5,500	2020/21 additional approps		-\$50,000				
\$890,511	Expected Fund Balance July 1, 2020	\$771,538	\$444,540	\$346,136	\$403,438	\$618,829	\$734,180
-\$13,573	revenue excess (shortfall)	-\$887,340	-\$326,997	-\$98,405	\$57,303	\$215,391	\$115,350
10.15%	reserve %	8.37%	4.71%	3.63%	4.16%	6.26%	7.30%
\$8,776,036	total budget	\$9,222,594	\$9,437,053	\$9,531,423	\$9,704,437	\$9,880,911	\$10,060,915
-\$13,573	General fund augmt	-\$887,340					
\$249,885,080	Grand List total	\$255,546,709	\$258,102,176	\$260,683,198	\$263,290,030	\$265,922,930	\$268,582,159

1 mill is \$247,000 at a collection rate of 97% (\$61K per 1/4 mill)

1/2 mill change is 1.8% change in taxes

Future fiscal years project 1% increases in BOE/BOE budgets, No increases in the capital budget, 1% increases in the grand list, and .75 mill increases each year
FY 22/23 capital increases by 130K due to refinancing timing this year's payment is reduced

Grand list trend (in millions)

2012 \$215,725 - 2013 \$218,561 - 2014 \$220,073 - 2015 \$222,024 - 2016 \$222,071 - 2017 \$224,787 - 2018 \$226,915 - 2019 \$249,885,080 - 2020 \$255,546,709

2020 Increase in the grand list was 2.3%

FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
27.00	27.00	27.75	28.50	29.25	30.00	30.75
\$910,301	\$1,422,451	\$1,267,298	\$877,711	\$652,875	\$518,634	\$476,080
-\$441,756	2020/21 effect @ 27.5 mills	-\$13,573				
\$445,584	Planned Fund Balance July 1, 2021	\$1,267,298	\$877,711	\$652,875	\$518,634	\$476,080
-\$1,752,607	2021/22 BOS requested	10.42	-\$1,954,553	-\$2,013,581	-\$2,053,852	-\$2,094,929
-\$6,194,083	2021/22 BOE requested	5.67	-\$6,545,049	-\$6,810,137	-\$6,946,339	-\$7,085,266
-\$829,346	2021/22 Capital requested	-10.46	-\$742,344	-\$880,720	-\$880,720	-\$880,720
\$2,217,973	2021/22 estimated income	-3.58	\$2,138,246	\$2,100,000	\$2,100,000	\$2,100,000
\$6,544,490	Property tax revenue at estimated mill rate	2.27	\$6,692,768	\$7,206,587	\$7,738,357	\$8,011,134
\$235,000	Budget impact (under/over)		\$200,000			
\$229,000	Additional revenue		\$100,000			
-\$5,500	2020/21 additional approps		-\$50,000			
\$890,511	Expected Fund Balance July 1, 2020		\$1,267,298	\$877,711	\$518,634	\$476,080
-\$13,573	revenue excess (shortfall)		-\$391,580	-\$389,587	-\$134,241	-\$42,554
10.15%	reserve %		13.74%	9.30%	5.34%	4.82%
\$8,776,036	total budget	5.09	\$9,222,594	\$9,437,053	\$9,704,437	\$9,880,911
-\$13,573	General fund augment		-\$391,580			
\$249,885,080	Grand List total		\$255,546,709	\$258,102,176	\$263,290,030	\$265,922,930

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Grand list trend (in millions)

2012 \$215,725 - 2013 \$218,581 - 2014 \$220,073 - 2015 \$222,024 - 2016 \$222,071 - 2017 \$224,787 - 2018 \$226,915 - 2019 \$249,885,080 - 2020 \$255,546,709

2020 increase in the grand list was 2.3%

FY 20/21		FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
27.00	Estimated mill rate	25.00	27.00	27.00	27.50	28.00	28.50
\$910,301	Actual Fund Balance July 1, 2020	\$1,422,451	\$771,538	\$944,540	\$840,410	\$759,235	\$700,790
-\$441,756	2020/21 effect @ 27.5 mills	-\$13,573					
\$445,584	Planned Fund Balance July 1, 2021	\$1,408,878	\$771,538	\$944,540	\$840,410	\$759,235	\$700,790
-\$1,752,607	2021/22 BOS requested	10.42	-\$1,954,553	-\$1,974,099	-\$2,013,581	-\$2,053,852	-\$2,094,929
-\$6,194,083	2021/22 BOE requested	5.67	-\$6,545,049	-\$6,676,604	-\$6,810,137	-\$6,946,339	-\$7,085,266
-\$829,346	2021/22 Capital requested	-10.49	-\$742,344	-\$880,720	-\$880,720	-\$880,720	-\$880,720
\$2,217,973	2021/22 estimated income	-3.56	\$2,138,246	\$2,600,000	\$2,600,000	\$2,600,000	\$2,600,000
\$6,544,490	Property tax revenue at estimated mill rate	-3.31	\$6,197,008	\$6,827,293	\$7,023,262	\$7,222,467	\$7,424,954
\$235,000	Budget impact (under/over)		\$200,000				
\$229,000	Additional revenue		\$100,000				
-\$5,500	2020/21 additional approps		-\$50,000				
\$890,511	Expected Fund Balance July 1, 2020	\$771,538	\$944,540	\$840,410	\$759,235	\$700,790	\$664,829
-\$13,573	revenue excess (shortfall)	-\$887,340	\$173,003	-\$104,130	-\$81,176	-\$58,445	-\$35,961
10.15%	reserve %	8.37%	10.01%	8.82%	7.82%	7.09%	6.61%
\$8,776,036	total budget	\$9,222,594	\$9,437,053	\$9,531,423	\$9,704,437	\$9,880,911	\$10,060,915
-\$13,573	General fund augment	-\$887,340					
\$249,885,080	Grand List total	\$255,546,709	\$258,102,176	\$260,683,198	\$263,290,030	\$265,922,930	\$268,582,159

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Grand list trend (in millions)

2012 \$215,725 - 2013 \$218,581 - 2014 \$220,073 - 2015 \$222,024 - 2016 \$222,071 - 2017 \$224,787 - 2018 \$226,815 - 2019 \$249,885,080 - 2020 \$255,546,709
 2020 increase in the grand list was 2.3%

FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
27.00	27.00	27.00	26.00	26.00	26.00	25.00
\$910,301	\$1,422,451	\$1,267,298	\$1,189,942	\$832,949	\$868,686	\$794,351
-\$441,756	-\$13,573					
\$445,684	\$1,408,878	\$1,267,298	\$1,189,942	\$832,949	\$868,686	\$794,351
10.42						
5.67						
-10.69						
-3.89						
2.27						
2020/21 effect @ 27.5 mills						
Planned Fund Balance July 1, 2021						
2021/22 BOS requested						
2021/22 BOE requested						
2021/22 Capital requested						
2021/22 estimated income						
Property tax revenue at estimated mill rate						
Budget impact (under/over)						
Additional revenue						
2020/21 additional approps						
Expected Fund Balance July 1, 2020						
revenue excess (shortfall)						
reserve %						
total budget						
General fund augment						
Grand List total						

1 mill is \$247,000 at a collection rate of 97% (\$61K per 1/4 mill)

1/2 mill change is 1.8% change in taxes

Future fiscal years project 1% increases in BOE/BOE budgets. No increases in the capital budget, 1% increases in the grand list, and .75 mill increases each year

FY 22/23 capital increases by 130K due to refinancing timing this year's payment is reduced

Grand list trend (in millions)

2012 \$215,725 - 2013 \$218,581 - 2014 \$220,073 - 2015 \$222,024 - 2016 \$222,071 - 2017 \$224,767 - 2018 \$226,915 - 2019 \$249,865,060 - 2020 \$255,546,709

2020 increase in the grand list was 2.3%

TOWN OF BOZRAH
REVENUE
July 1, 2020 through April 20, 2021

	Jul 1, '20 - Apr...	Budget	\$ Over Budget	% of Budget
Income				
40000 · TAX COLLECTIONS				
40001 · Taxes, Current	6,303,351.47	6,544,490.00	-241,138.53	96.3%
40002 · Taxes, Supplemental MV	50,813.93	44,000.00	6,813.93	115.5%
40003 · Taxes, Back Years	51,899.92	80,000.00	-28,100.08	64.9%
40004 · Refund of Taxes	-294.52	0.00	-294.52	100.0%
40005 · Taxes, Interest and Lien Fees	30,074.94	50,000.00	-19,925.06	60.1%
40000 · TAX COLLECTIONS - Other	6,659.17	0.00	6,659.17	100.0%
Total 40000 · TAX COLLECTIONS	6,442,504.91	6,718,490.00	-275,985.09	95.9%
41000 · STATE OF CONNECTICUT				
41002 · Town Aid Roads - State of CT	181,181.85	181,301.00	-119.15	99.9%
41004 · LOCIP	0.00	26,999.00	-26,999.00	0.0%
41005 · State of Connecticut PILOT	3,044.00	3,044.00	0.00	100.0%
41009 · Indian Funds-Pequot & Mohegan	6,095.33	6,095.00	0.33	100.0%
41010 · Veterans Exemption	1,296.00	800.00	496.00	162.0%
41011 · STEAP	13,037.91	40,000.00	-26,962.09	32.6%
41012 · Education Cost Sharing	595,048.00	1,190,000.00	-594,952.00	50.0%
41013 · Special Education	142,329.00	175,000.00	-32,671.00	81.3%
41015 · Transportation (BOE)	0.00	14,000.00	-14,000.00	0.0%
41031 · Municipal Revenue Sharing	0.00	138,521.00	-138,521.00	0.0%
41128 · Adult Education	4,444.00	0.00	4,444.00	100.0%
42111 · State of Connecticut	218,506.74	0.00	218,506.74	100.0%
42115 · Disabled Exemption	355.07	300.00	55.07	118.4%
42129 · Historic Doc Preservation Grant	0.00	4,500.00	-4,500.00	0.0%
42132 · Judicial Branch	235.00	0.00	235.00	100.0%
Total 41000 · STATE OF CONNECTICUT	1,165,572.90	1,780,560.00	-614,987.10	65.5%
42002 · TOWN CLERK FEES				
42003-1 · Dog Licenses and Fees	556.00	700.00	-144.00	79.4%
42009 · Pistol Permits	2,030.00	500.00	1,530.00	406.0%
42013 · Copy Machine	1,729.75	2,000.00	-270.25	86.5%
42017 · Misc.	575.00	400.00	175.00	143.8%
42018 · Maps - Assessors	120.00	0.00	120.00	100.0%
42021 · Sports Licenses	0.00	1,200.00	-1,200.00	0.0%
42023 · Recording Fees / Conveyance Fee	46,899.24	43,000.00	3,899.24	109.1%
42002 · TOWN CLERK FEES - Other	15,970.75	0.00	15,970.75	100.0%
Total 42002 · TOWN CLERK FEES	67,880.74	47,800.00	20,080.74	142.0%
42003 · OTHER LOCAL REVENUES				
42001 · Telecommun. Grant- ATT Frontier	1,229.99	0.00	1,229.99	100.0%
42005 · Planning & Zoning Fees	1,940.00	1,500.00	440.00	129.3%
42006 · Building Inspect.	46,638.46	80,000.00	-33,361.54	58.3%
42007 · Solar City PILOT	36,539.00	36,593.00	-54.00	99.9%
42008 · Interest on Investments	3,790.56	35,000.00	-31,209.44	10.8%
42012 · BL& P PILOT	27,120.00	27,120.00	0.00	100.0%
42015 · Transfer Site Stickers	30,761.62	30,000.00	761.62	102.5%
42016 · Wetlands Fees	770.00	500.00	270.00	154.0%
42020 · Summer Rec Program	0.00	3,500.00	-3,500.00	0.0%
42025 · Zoning Board of Appeals	510.00	400.00	110.00	127.5%
42133 · Maple Farms Income	0.00	500.00	-500.00	0.0%
44000 · Miscellaneous Revenue	2,320.00	500.00	1,820.00	464.0%
44001 · General Fund Augment	0.00	13,573.00	-13,573.00	0.0%
Total 42003 · OTHER LOCAL REVENUES	151,619.63	229,186.00	-77,566.37	66.2%
4999 · UNCATEGORIZED INCOME	-341.00	0.00	-341.00	100.0%
Total Income	7,827,237.18	8,776,036.00	-948,798.82	89.2%
Gross Profit	7,827,237.18	8,776,036.00	-948,798.82	89.2%

INCOME SUMMARY

Income Source	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021-2022	(difference)
Local Revenues											
Building Permits	\$ 45,000	\$ 45,000	\$ 40,016	\$ 35,000	\$ 45,719	\$ 45,719	\$ 129,000	\$ 100,000	\$ 80,000	\$ 55,000	\$ (25,000)
Transfer Station fees	\$ 40,000	\$ 38,000	\$ 32,000	\$ 32,000	\$ 29,130	\$ 29,130	\$ 34,000	\$ 34,000	\$ 30,000	\$ 30,000	\$ -
BL&P PILOT	\$ 27,120	\$ 27,120	\$ 27,120	\$ 27,120	\$ 27,120	\$ 27,120	\$ 27,120	\$ 27,120	\$ 27,120	\$ 27,120	\$ -
Interest on Investments	\$ 3,500	\$ 3,000	\$ 1,000	\$ 2,200	\$ 3,700	\$ 3,700	\$ 3,700	\$ 10,000	\$ 35,000	\$ 3,500	\$ (31,500)
Maples Farm Income	\$ 1	\$ 1	\$ 1	\$ 3,360	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 500	\$ 500	\$ -
Solar City PILOT					\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,593	\$ 36,000	\$ (593)
Diesel Emission Grant						\$ 142,564	\$ -	\$ -	\$ -	\$ -	\$ -
Sale FD Ambulance						\$ -	\$ 65,000	\$ 45,000	\$ -	\$ -	\$ -
Rec Summer Program						\$ -	\$ -	\$ 5,000	\$ -	\$ 3,000	\$ 3,000
Town Clerk Fees											
Records Preservation Grant	\$ 3,000	\$ 3,000	\$ 4,000	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,500	\$ 4,500	\$ 4,500	\$ 5,500	\$ 1,000
Recording/Conveyance	\$ 32,000	\$ 36,000	\$ 25,500	\$ 16,000	\$ 19,900	\$ 19,900	\$ 19,900	\$ 22,000	\$ 43,000	\$ 35,000	\$ (8,000)
Dog Licence and Fees	\$ 2,000	\$ 2,000	\$ 1,315	\$ 800	\$ 800	\$ 800	\$ 800	\$ 1,400	\$ 700	\$ 600	\$ (100)
Conveyance Tax	\$ 14,000	\$ 13,000	\$ 12,000	\$ 6,000	\$ 31,400	\$ 31,400	\$ 32,000	\$ 20,000	\$ -	\$ -	\$ -
Planning and Zoning Fees	\$ 500	\$ 200	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 1,500	\$ 1,500	\$ -
Wetlands Fees	\$ 500	\$ 200	\$ 400	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Zoning Board of Appeals	\$ 1,000	\$ 800	\$ 900	\$ 750	\$ 750	\$ 750	\$ 750	\$ 250	\$ 150	\$ 150	\$ -
Pistol Permits	\$ 700	\$ 1,200	\$ 4,000	\$ 1,500	\$ 2,500	\$ 2,500	\$ 1,500	\$ 500	\$ 500	\$ 500	\$ -
Copy machine	\$ 2,900	\$ 2,200	\$ 2,700	\$ 1,500	\$ 2,300	\$ 2,300	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,000	\$ -
Sports Licenses		\$ 2,500	\$ 1,450	\$ 1,400	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,200	\$ -	\$ -	\$ -
Sale of Regulations		\$ 70	\$ 120	\$ 80	\$ 60	\$ 60	\$ 60	\$ 60	\$ 400	\$ 60	\$ 60
Misc		\$ 850	\$ 600	\$ 500	\$ 430	\$ 430	\$ 400	\$ 400	\$ 400	\$ 600	\$ 200
State Education Support											
Education Cost Sharing	\$ 1,242,936	\$ 1,246,600	\$ 1,249,818	\$ 1,249,912	\$ 1,248,503	\$ 1,238,845	\$ 1,222,673	\$ 1,207,585	\$ 1,190,000	\$ 1,190,095	\$ 95
Excess Special Ed	\$ 80,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 51,000	\$ 51,000	\$ 120,000	\$ 50,000	\$ 175,000	\$ 198,418	\$ 23,418
Adult Education	\$ 5,800	\$ 4,709	\$ 5,929	\$ 6,380	\$ 6,518	\$ 6,192	\$ 6,877	\$ 6,373	\$ -	\$ 7,242	\$ 7,242
Transportation	\$ 19,000	\$ 14,384	\$ 18,148	\$ 21,345	\$ 21,297	\$ -	\$ 21,300	\$ 15,975	\$ 14,000	\$ -	\$ (14,000)
Teachers											
** ESSER II (Federal Stimulus)								\$ (15,000)	\$ -	\$ 50,326	\$ -
State Municipal Support											
Town Aid Roads	\$ 90,484	\$ 181,967	\$ 181,772	\$ 181,856	\$ 181,846	\$ 181,846	\$ 181,603	\$ 181,477	\$ 181,301	\$ 181,182	\$ (119)
LOCIP	\$ 26,900	\$ 39,912	\$ 26,180	\$ 26,545	\$ 27,237	\$ 27,237	\$ 31,500	\$ -	\$ 26,999	\$ 26,245	\$ (754)
State of CT - PILOT	\$ 4,800	\$ 4,842	\$ 5,299	\$ 5,741	\$ 5,304	\$ 5,304	\$ 3,044	\$ 3,044	\$ 3,044	\$ 3,044	\$ -
Elderly exemptions	\$ 25,000	\$ 26,200	\$ 24,400	\$ 24,000	\$ 25,946	\$ 25,946	\$ 25,946	\$ 2,000	\$ -	\$ -	\$ -
Veterans exemptions	\$ 1,500	\$ 1,500	\$ 1,700	\$ 1,200	\$ 2,160	\$ 2,160	\$ 2,160	\$ 2,000	\$ 800	\$ 1,200	\$ 400
Disabled exemptions	\$ 500	\$ 500	\$ 350	\$ 350	\$ 486	\$ 486	\$ 486	\$ 400	\$ 300	\$ 300	\$ -
Pequot & Mohegan Funds	\$ 15,612	\$ 1,949	\$ 17,914	\$ 18,095	\$ 16,348	\$ 16,305	\$ 9,143	\$ 9,143	\$ 6,095	\$ 9,143	\$ 3,048
Municipal Revenue Share (MR)	\$ 82,252	\$ -	\$ 130,279	\$ 138,521	\$ 138,521	\$ -	\$ 138,521	\$ 138,521	\$ 138,521	\$ 138,521	\$ -
Judicial Branch				\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 900	\$ -	\$ -	\$ -
Transfer from Ambulance											
Tax Collector											
Current Years Taxes	\$ 28,000	\$ 38,000	\$ 44,000	\$ 32,000	\$ 50,480	\$ 50,480	\$ 5,991,205	\$ 6,052,974	\$ 6,665,685	\$ 6,902,434	\$ 236,749
Interest and Lien Fees	\$ 43,000	\$ 80,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 50,480	\$ 50,480	\$ 50,000	\$ 30,000	\$ (20,000)
Commercial motor vehicle	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,408)	\$ (18,000)	\$ (18,000)	\$ -
Tax Abatement for Firefighters	\$ 58,000	\$ 35,000	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 44,000	\$ 44,000	\$ -
Supplemental Motor Vehicle	\$ 50,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 80,000	\$ 80,000	\$ 60,000	\$ 60,000	\$ 80,000	\$ 60,000	\$ (20,000)
Collection of Back Taxes											
Misc											
FMS Roof Reimbursement							\$ 663,181	\$ -	\$ -	\$ -	\$ -
Sidewalk Design Grant							\$ 35,000	\$ -	\$ -	\$ -	\$ -
STEAP Sewer Pass Through							\$ 250,000	\$ 40,000	\$ 40,000	\$ -	\$ (40,000)
Fed/State Boziah St. Ext. Bnd	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BESB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DPS Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Casino Asst. Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,936,005	\$ 2,010,504	\$ 2,051,311	\$ 2,029,255	\$ 2,089,355	\$ 8,009,999	\$ 9,341,795	\$ 8,139,794	\$ 8,860,208	\$ 9,025,680	\$ 115,146