

## Requests from BoF Budget Hearings- February 19 & 27, 2013

1. What is timing of RFP and bids for Insurance changes?  
  
AON Presentation to Town & BOE- March 5, 2013  
Finalist Interviews- Week of March 26, 2013  
Target Decision Date- April 1, 2013  
Effective date if decision to change-TBD
  
2. What is split of tax base between commercial and residential?  
See Attached Schedule
  - a. How are commercial properties assessed?  
Commercial property assessment formula which considers multiple factors including:
    - Income- If business is operational
    - Potential Income- If property is vacant
    - Industry and geographical capitalization rates
    - Comparable property sales
    - Comparable property uses
  
3. Provide YTD Revenue reports for FY13- DONE  
Emailed on February 26, 2013 and distributed at BOF meeting on February 27, 2013.
  
4. Provide listing of Building projects for Building Permit revenue lines.  
See Attached Schedule
  
5. Provide Executive Summary of Revenue for FY14  
See Attached Description letter and Revenue Schedules
  
6. Split Rental Income Revenue lines to specific rental properties in FY14 budget-DONE  
In FY14 Proposed Budget Book
  
7. Why lease income going down?  
Lease Income is going up: 2013 Budget is \$221,000 and 2014 Budget is \$229,753
  
8. Why is Scale Weighing Revenue line going up?  
Scale revenue was projected to increase relative to increased hours supported by additional staffing. A decision was made to not increase staffing; therefore adjusted scale revenue is now projected to be consistent with FY13 budget.
  
9. Provide Parking Authority Lease Schedule.  
See Attached Schedule
  
10. What is timing assumption on Penfield Rental?  
The target date for the reopening of Penfield Pavilion is January 2014.

11. State Grant Report-Info not ready yet

12. Update OPEB Summary sheet with revised numbers from H&H  
See Attached Schedule

13. Look at minutes to determine why the FY13 Active Medical budget was different from AON sheet (11,398 v. 11,268)

The approved budget of \$11,263k for health insurance for the Town for FY13 is the stated amount in the proposed budget book for the Fiscal Year. AON provided an updated renewal on March 21, 2012. The draft minutes of the Board of Finance Public Budget Voting session of March 29, 2012 has no discussion comments under the Health category and simply states "No motions made."

14. Look into ED001

The In-Kind services Report that the Town completes and forwards to the BOE for completion of the ED001 is structured in such a manner that the cost of bonded capital and bonded non-recurring capital projects are reported as expenditures when initial expenditures are made and again when debt service is paid for those projects. After adjusting for the duplicate accounting of these capital expenditures, the Town In-Kind services for the fiscal year ended June 30, 2012 was \$17,742k for debt service payments and \$4,716k for other In-Kind services for a total of \$22,458k.

As the State does not recognize expenditures for capital projects in the Net Current Expenditure per Pupil (NCEP) calculation, the net ED001 total is \$4,716k.

15. Catherine Albin's questions:

- a. BOE- Budget request and actual appropriations for last 10 fiscal years, back to 2003  
See Attached Schedule
- b. Town- Budget request and actual appropriations for last 10 fiscal years, back to 2003  
See Attached Schedule
- c. I am interested in looking at some of the fees we collect - for example- Dog Licensing fee at 3,600. Can we get an evaluation of what our true revenue is for this (I would also apply this to other items) line item. For example- cost for managing this (may be difficult to get) and the cost for collecting fees (mailing out the license renewals)? I am only using this item to look at how we are doing these things given the small amount of revenue. Even if these are required by state law such as marriage licensing (2,300-) I believe we need to ask the question - are we collecting these fees in the most cost effective way. Of course this will apply to many accounts in the revenue and I am just starting with this one.

Developing the cost of specific individual tasks that Town employees engage in to fulfill their service responsibilities to the residents would require performing departmental efficiency studies. We do not have the resources to take on such a project.

- d. With regard to the Par Three, Smith, Tennis, and Marina. Can we get the individual cost of a season ticket to Smith and Par Three? Also can we get fees for tennis and the marina?

See Attached Schedules

- 16. Provide copy of Senior Tax Relief passed by RTM

See Attached Handout

#2

Town of Fairfield  
Tax Assessor's October 1, 2012 Net Grand List by Assessment Type  
Municipal Comparisons

<u>Assessment Type</u>	<u>Fairfield</u>	<u>%</u>	<u>Greenwich</u>	<u>%</u>	<u>Westport</u>	<u>%</u>	<u>Wilton</u>	<u>%</u>	<u>West Hartford</u>	<u>%</u>
Real Property - Residential	\$8,994,500,855	82.52%	\$24,915,825,340	80.66%	\$8,042,707,550	82.03%	\$3,248,823,470	76.66%	\$4,390,291,153	74.49%
Real Property - Commercial/Industrial	\$1,166,242,233	10.70%	\$4,591,130,160	14.86%	\$1,165,389,060	11.89%	\$598,647,770	14.13%	\$933,050,389	15.83%
Personal Property	\$262,088,250	2.40%	\$642,520,750	2.08%	\$285,092,387	2.91%	\$197,566,520	4.66%	\$168,337,040	2.86%
Motor Vehicles	\$476,574,963	4.37%	\$738,679,540	2.39%	\$311,509,693	3.18%	\$193,104,240	4.56%	\$402,217,524	6.82%
<b>Assessor's Total Net Grand List</b>	<b>\$10,899,406,301</b>	<b>100.00%</b>	<b>\$30,888,155,790</b>	<b>100.00%</b>	<b>\$9,804,698,690</b>	<b>100.00%</b>	<b>\$4,238,142,000</b>	<b>100.00%</b>	<b>\$5,893,896,106</b>	<b>100.00%</b>

Source: Tax Assessor per respective municipality.

C. Nolfi  
Town Auditor  
3/5/2013

#4

Approved projects by TPZ that have yet to apply for Building Permits

Approval date

<b><u>21 Black Rock Turnpike</u></b> , (Metro Center) 950,000+ sq. ft.	7/05
<b><u>2000 Black Rock Turnpike</u></b> , (Bear and Grill bldg) 2 <sup>nd</sup> floor addition	5/10
<b><u>2226 Black Rock Turnpike</u></b> , (renovations to former Fairfield Pool bldg)	11/12
<b><u>63-75 Duka Ave</u></b> (new diner)	4/08
<b><u>1152 Kings Highway Cutoff</u></b> (new 36,000 sq ft retail bldg)	4/06
<b><u>355 Kings Highway</u></b> (Mixed use Commercial/Residential on former Miller Volkswagen site)	5/09
<b><u>398-460 Kings Highway</u></b> (new 14,000 sq ft retail I-Brown)	1/08
<b><u>5401 Park Avenue</u></b> (new School of Business SHU)	3/12
<b><u>345 Reef Road</u></b> ( new 14,000 sq ft medical bldg)	9/09

There are no commercial applications currently pending before the TPZ. (J. W. 3/6/13)



To: Board of Finance

From: Robert Mayer, Chief Fiscal Officer

Date: March 6, 2013

Subject: BOF follow-up

As discussed during the budget session of February 19, 2013, the budget development and approval procedures, from the beginning of the development effort to the final vote by the Town bodies, are a continuing work in progress.

The planned final revenue budget package includes five reports: Attached hereto, please find reports 1 through 3. Number 4 was delivered earlier via e-mail on February 26, 2013 and distributed at the February 27, 2013 budget session. Number 5 may not be completed for this budget year, though we are continuing our efforts to develop and complete it.

Following is a description of each of the five referenced reports.

1. Executive Summary – Revenue by Source

The Executive Summary identifies Revenue Items by Source in the same order as the MUNIS YTD Revenue Report and the CAFR. The Report includes prior year actual and budget information, the budget projections for FY14 and explanations for material changes.

2. Schedule of Proposed Revenue Budget By Department By Budget Estimate Method for the Year ending June 30, 2014

The Schedule of Proposed Revenue Budget sorts revenue items by Department. For each Department, the Report provides historical budget and actual data and categorizes the revenue components by the budget

development estimation strategy used. The Report also shows department totals and department totals as percent of total revenue.

This schedule is built on a line of business basis and allows the user to compare total revenue by department to the departmental expenditures as shown in the expenditures portion of the budget book.

3. Proposed Revenue Budget by Source by Department for the Year Ending June 30, 2014.

Proposed Revenue Budget by Source by Department provides the description of specific revenue items and the basis for the budget estimate as provided by the department head.

4. MUNIS YTD Revenue Report through January 31, 2013.

5. Revenue Glossary by Source by Line Item

This Report will provide an explanation of each revenue line item.

If you have any question please contact Bob Mayer at [RMayer@town.fairfield.ct.us](mailto:RMayer@town.fairfield.ct.us) or Linda Gardiner at [LGardiner@town.fairfield.ct.us](mailto:LGardiner@town.fairfield.ct.us). We hope this information assists with your review of department budgets.

**EXECUTIVE SUMMARY  
ALL REVENUE BY SOURCE**

	<u>ACTUAL FY11</u>	<u>ACTUAL FY12</u>	<u>BUDGET FY13</u>	<u>BUDGET FY14</u>	<u>FY14 v. FY13 CHANGE</u>	<u>%</u>
General Taxes	228,868,212	240,615,038	249,587,993	264,559,623	14,971,630	6.00%
Licenses and Permits	1,892,231	1,636,717	1,948,275	1,783,889	(164,386)	-8.44%
State Educ Grants	3,177,928	3,620,371	3,664,113	3,657,518	(6,595)	-0.18%
State Bldg Grants	511,097	219,317	333,444	321,340	(12,104)	-3.63%
State Grants	4,917,457	4,493,887	4,522,834	5,188,483	665,649	14.72%
Service Charges	8,642,856	8,803,717	8,770,705	9,033,470	262,765	3.00%
Miscellaneous	127,821	135,760	250,000	250,000	0	0.00%
Fines	465,701	416,567	430,000	433,286	3,286	0.76%
Interest	716,587	1,251,313	650,000	500,000	(150,000)	-23.08%
Contributions	127,615	125,177	142,552	149,108	6,556	4.60%
Discontinued Funds	140,566	(5,522)	145,000	116,092	(28,908)	-19.94%
Rents	1,408,819	1,501,784	1,437,778	1,316,831	(120,947)	-8.41%
Assessments	89,150	12,117	80,000	0	(80,000)	-100.00%
Bond Premium	250,000	319,842	320,000	0	(320,000)	-100.00%
<b>GRAND TOTAL</b>	<b>251,336,040</b>	<b>263,146,085</b>	<b>272,282,694</b>	<b>287,309,640</b>	<b>15,026,946</b>	<b>5.52%</b>

**Licenses and Permits**

	<u>ACTUAL</u> <u>FY11</u>	<u>ACTUAL</u> <u>FY12</u>	<u>BUDGET</u> <u>FY13</u>	<u>BUDGET</u> <u>FY14</u>	<u>FY14 v. FY13</u> <u>CHANGE</u>	<u>%</u>
Licenses and Permits	1,892,231	1,636,717	1,948,275	1,783,889	(164,386)	-8.44%
42331 Conservation IWPA Applications			60,000	34,912	(25,088)	
42212 Building Permits			1,200,000	950,000	(250,000)	
42113 Building Electrical Permits			132,000	175,000	43,000	
42114 Building Plumbing Permits			93,500	130,000	36,500	
42117 Building Heating Permits			132,000	175,000	43,000	
42143 Town Dump Permits			43,400	30,000	(13,400)	
Other			<u>287,375</u>	<u>288,977</u>	<u>1,602</u>	
<b>TOTAL</b>			<b>1,948,275</b>	<b>1,783,889</b>	<b>(164,386)</b>	

42331 Conservation IWPA Applications    FY14 budget reflects 3 year average after removing outlier for Black Rock church in FY10.

42212 Building Permits    Projection reflects reduced economic activity offset by work generated by Storm Sandy.

42113 Building Electrical Permits    Anticipate increase in FY14 as a result of work generated by Storm Sandy.

42114 Building Plumbing Permits    Anticipate increase in FY14 as a result of work generated by Storm Sandy.

42117 Building Heating Permits    Anticipate increase in FY14 as a result of work generated by Storm Sandy.

42143 Town Dump Permits    Lowered projection consistent with prior year actuals.

**State Grants**

	<u>ACTUAL</u> <u>FY11</u>	<u>ACTUAL</u> <u>FY12</u>	<u>BUDGET</u> <u>FY13</u>	<u>BUDGET</u> <u>FY14</u>	<u>FY14 v. FY13</u> <u>CHANGE</u>	<u>%</u>
State Grants	4,917,457	4,493,887	4,522,834	5,188,483	665,649	14.72%
41146 Video Competition Trust			128,980	0	(128,980)	
41136 Local Capital Improvement Program			368,430	671,986	303,556	
41137 Town Aid road Funds			351,992	707,519	355,527	
41134 Library Connecticutcard			44,471	33,000	(11,471)	
41145 Pequot Fund			264,281	0	(264,281)	
41191 In Lieu of Taxes Housing Authority			13,080	0	(13,080)	
41193 In Lieu of Taxes Vet Exemption			171,000	204,440	33,440	
41194 In Lieu of Taxes Manuf Equipment			82,907	0	(82,907)	
41195 In Lieu of Taxes State Owned			33,307	0	(33,307)	
41196 PILOT Non-Profit Org			2,145,031	2,411,556	266,525	
41197 Hold Harmless Grant			0	211,174	211,174	
Other			<u>919,355</u>	<u>948,808</u>	<u>29,453</u>	
<b>TOTAL</b>			<b><u>4,522,834</u></b>	<b><u>5,188,483</u></b>	<b><u>665,649</u></b>	

41146 Video Competition Trust	Revenue source is eliminated.
41136 Local Capital Improvement Program	FY14 Per Governor's proposed budget which increases grant with new funding to be distributed according to the formula for the Pequot-Mohegan grant.
41137 Town Aid road Funds	FY14 Per Governor's proposed budget which significantly increases grants available under Town Aid Road grant.
41134 Library Connecticutcard	State cut funding for all libraries.
41145 Pequot Fund	Per Governor's proposed budget this grant will not be funded, except for towns impacted by the presence of the casinos, but the formula will be used to determine increased funding for LOCIP.
41191 In Lieu of Taxes Housing Authority	This revenue source is eliminated.
41193 In Lieu of Taxes Vet Exemption	Reflects exemptions filed by the Town.
41194 In Lieu of Taxes Manuf Equipment	Per Governor's proposed budget this revenue source is being eliminated.
41195 In Lieu of Taxes State Owned	Per Governor's proposed budget this revenue item will be folded into the ECS program and will not be funded as a separate program.
41196 PILOT Non-Profit Org	FY14 Per Governor's proposed budget. FY13 budget understated by \$356k versus actual.
41197 Hold Harmless Grant	Per Governor's proposed budget new revenue item to hold harmless against elimination of other revenue items so that no town or city receives less money than it gets in the current year.

FYI:

41100 General Education Grant (ECS)	3,590,008	3,616,846	26,838
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**Service Charges**

	<u>ACTUAL</u> <u>FY11</u>	<u>ACTUAL</u> <u>FY12</u>	<u>BUDGET</u> <u>FY13</u>	<u>BUDGET</u> <u>FY14</u>	<u>FY14 v. FY13</u> <u>CHANGE</u>	<u>%</u>
Service Charges	8,642,856	8,803,717	8,770,705	9,033,470	262,765	3.00%
42312 Town Clerk Conveyance			1,250,000	1,275,000	25,000	
42352 Park Dept Beach parking			200,000	260,000	60,000	
42338 Town Dump Scale Weighing			2,679,269	2,807,763	128,494	
42345 Town Dump Recyclables			0	100,000	100,000	
42348 Town Dump Facility Use Charge			342,500	400,000	57,500	
42403 Recreation Programs			75,000	0	(75,000)	
42472 HSR Driving Range			135,000	105,000	(30,000)	
Other			<u>4,088,936</u>	<u>4,085,707</u>	<u>(3,229)</u>	
<b>TOTAL</b>			<b>8,770,705</b>	<b>9,033,470</b>	<b>262,765</b>	

42312 Town Clerk Conveyance	Optimistic real estate forecast based upon increase in FY13 actual.
42352 Park Dept Beach parking	Projections based on current year actual.
42338 Town Dump Scale Weighing	Projecting tonnage to remain the same but increase in fees.
42345 Town Dump Recyclables	New agreement, Town paid for recyclables based on tonnage.
42348 Town Dump Facility Use Charge	Revenue projection anticipated facility remaining open an extra 1/2 day on Saturday. The extra 1/2 day was not funded on the expense side of the SWR budget. Need to adjust this revenue down by \$57,500.
42403 Recreation Programs	Revolving fund below threshold to contribute to Town.
42472 HSR Driving Range	FY13 overestimated usage, FY14 reflects historically based usage.

Interest

	<u>ACTUAL</u> <u>FY11</u>	<u>ACTUAL</u> <u>FY12</u>	<u>BUDGET</u> <u>FY13</u>	<u>BUDGET</u> <u>FY14</u>	<u>FY14 v. FY13</u> <u>CHANGE</u>	<u>%</u>
Interest	716,587	1,251,313	650,000	500,000	(150,000)	-23.08%
44001 Investment Income			750,000	600,000	(150,000)	
44005 Contra Investment Income			<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>	
<b>TOTAL</b>			<b>650,000</b>	<b>500,000</b>	<b>(150,000)</b>	

Investment Income based on interest calculated from current investments less anticipated bank fees and charges, net of mark to market adjustments.

Rents

	<u>ACTUAL</u> <u>FY11</u>	<u>ACTUAL</u> <u>FY12</u>	<u>BUDGET</u> <u>FY13</u>	<u>BUDGET</u> <u>FY14</u>	<u>FY14 v. FY13</u> <u>CHANGE</u>	<u>%</u>
Rents	1,408,819	1,501,784	1,437,778	1,316,831	(120,947)	-8.41%
42475 Recreation Tennis concession			163,978	60,000	(103,978)	
Other			<u>1,273,800</u>	<u>1,256,831</u>	<u>(16,969)</u>	
<b>TOTAL</b>			<b>1,437,778</b>	<b>1,316,831</b>	<b>(120,947)</b>	

Per contract, new 20 year agreement beginning FY14 reflecting lower lease payments in exchange for consessionaire building new Tennis facility.

**Assessments**

	<u>ACTUAL</u> <u>FY11</u>	<u>ACTUAL</u> <u>FY12</u>	<u>BUDGET</u> <u>FY13</u>	<u>BUDGET</u> <u>FY14</u>	<u>FY14 v. FY13</u> <u>CHANGE</u>	<u>%</u>
Assessments	89,150	12,117	80,000	0	(80,000)	-100.00%
49202 Sewer Assessments			70,000	0	(70,000)	
49203 Interest on Sewer Assessments			<u>10,000</u>	<u>0</u>	<u>(10,000)</u>	
<b>TOTAL</b>			<b>80,000</b>	<b>0</b>	<b>(80,000)</b>	

Sewer Assessment revenue does not fully offset Sewer Assessment expenses over 20 year life, therefore we are not taking revenue from Sewer Assessment Fund into the General Fund to offset Sewer Assessment debt.

**Bond Premium**

	<u>ACTUAL</u> <u>FY11</u>	<u>ACTUAL</u> <u>FY12</u>	<u>BUDGET</u> <u>FY13</u>	<u>BUDGET</u> <u>FY14</u>	<u>FY14 v. FY13</u> <u>CHANGE</u>	<u>%</u>
Bond Premium	250,000	319,842	320,000	0	(320,000)	-100.00%
<b>48100 Premium on Bonds Sold</b>			<b>320,000</b>	<b>0</b>	<b>(320,000)</b>	

Do not anticipate issuing bonds in FY14. Any premium realized from issuance of Bond Anticipation Notes would be minimal and would be used to offset interest expense.



ACCOUNTS FOR:		FY11		FY12		FY13		FY14		FY14		FY14		FY14		FY14		
General Fund		ACTUALS	BUDGET	ACTUALS	BUDGET	ACTUALS	BUDGET	BUDGET (Tax Levy)	BUDGET (Dpt Hd Est)	BUDGET (Source Doc)	BUDGET (3 YR AVG)	BUDGET TOTAL						
ENGINEERING	1001	42332	0	-640	-960	-218,000	0		-320			-320	-189,237	-320	-189,237	-320	0.07%	
		CONSERVATION - PUBLIC HEARING																
		DEPT TOTAL	-217,208	-200,316	-218,000	0						-320	-189,237	-320	-189,237	-320	0.07%	
		DEPT AS % OF TOTAL REVENUE	0.08%	0.07%	0.08%													
MISCELLANEOUS	1005	42372	0	-6,245	-4,639	0	0					0	0	0	0	0	0.00%	
		MISC - ENGINEERING																
		DEPT TOTAL	-6,245	-4,639	0	0						0	0	0	0	0	0.00%	
		DEPT AS % OF TOTAL REVENUE	0.00%	0.00%	0.00%													
FIRE	1004	42102	-200	-240	-120	-200	-210					-210	-210	0	-210	0	0.00%	
		LICENSES/PERMITS																
		MISC - FIRE	-19,396	-16,654	-128,980	0						0	0	0	0	0	0.00%	
		DEPT TOTAL	-19,396	-16,654	-128,980	-200						-210	-210	0	-210	0	0.00%	
		DEPT AS % OF TOTAL REVENUE	0.01%	0.01%	0.00%													
FINANCE	1001	40040	-139,273	-136,064	-106,200	-130,000	-130,000					-130,000	-130,000	0	-130,000	0	0.00%	
		GENERAL TAXES																
		LICENSES/PERMITS	-50	-175	0	0	0					0	0	0	0	0	0.00%	
		STATE EDUC GRANTS	-38,807	-33,562	-56,000	-40,672						-40,672	-40,672	0	-40,672	0	0.00%	
		STATE EDUC GRANTS	-3,116,116	-3,568,073	-3,590,008	-3,616,846						-3,616,846	-3,616,846	0	-3,616,846	0	0.00%	
		STATE EDUC GRANTS	-23,005	-18,736	-18,105	-18,105						-18,105	-18,105	0	-18,105	0	0.00%	
		STATE ED BLDG GRANTS	0	0	-285,088	0						0	0	0	0	0	0.00%	
		STATE ED BLDG GRANTS	0	0	-48,356	0						0	0	0	0	0	0.00%	
		STATE ED BLDG GRANTS	-511,097	-219,317	0	0						-321,340	-321,340	0	-321,340	0	0.00%	
		STATE ED BLDG GRANTS	-23,890	-48	-50,000	-50,000						-50,000	-50,000	0	-50,000	0	0.00%	
		STATE GRANTS	-227,551	-143,312	-128,980	-128,980						-128,980	-128,980	0	-128,980	0	0.00%	
		STATE GRANTS	-5,524	-5,744	-5,825	-5,825						-5,825	-5,825	0	-5,825	0	0.00%	
		STATE GRANTS	-403,704	-368,430	-368,430	-368,430						-368,430	-368,430	0	-368,430	0	0.00%	
		STATE GRANTS	-352,088	-351,992	-351,992	-351,992						-351,992	-351,992	0	-351,992	0	0.00%	
		STATE GRANTS	0	-35,324	0	0						0	0	0	0	0	0.00%	
		STATE GRANTS	-275,999	-264,012	-264,281	-264,281						-264,281	-264,281	0	-264,281	0	0.00%	
		STATE GRANTS	-19,859	0	-13,080	-13,080						-13,080	-13,080	0	-13,080	0	0.00%	
		STATE GRANTS	-61,430	0	0	0						0	0	0	0	0	0.00%	
		STATE GRANTS	-157,884	-171,080	-171,000	-171,000						-171,000	-171,000	0	-171,000	0	0.00%	
		STATE GRANTS	-82,908	-20,727	-82,907	-82,907						-82,907	-82,907	0	-82,907	0	0.00%	
		STATE GRANTS	-34,171	-33,307	-33,307	-33,307						-33,307	-33,307	0	-33,307	0	0.00%	
		STATE GRANTS	-2,375,643	-2,145,031	-2,145,031	-2,145,031						-2,145,031	-2,145,031	0	-2,145,031	0	0.00%	
		STATE GRANTS	0	0	0	0						0	0	0	0	0	0.00%	
		STATE GRANTS	-1,779	-1,548	-1,100	-1,100						-1,100	-1,100	0	-1,100	0	0.00%	
		STATE GRANTS	-73,126	-76,788	-80,614	-80,614						-80,614	-80,614	0	-80,614	0	0.00%	
		STATE GRANTS	-2,350	-4,542	0	0						0	0	0	0	0	0.00%	
		STATE GRANTS	-26,806	43,617	-50,000	-50,000						-50,000	-50,000	0	-50,000	0	0.00%	
		STATE GRANTS	-807,003	-821,087	-750,000	-750,000						-750,000	-750,000	0	-750,000	0	0.00%	
		STATE GRANTS	90,416	-430,226	100,000	100,000						100,000	100,000	0	100,000	0	0.00%	
		STATE GRANTS	-45,810	5,522	-70,000	-70,000						-70,000	-70,000	0	-70,000	0	0.00%	
		STATE GRANTS	-94,757	0	-75,000	-75,000						-75,000	-75,000	0	-75,000	0	0.00%	

		ACCOUNTS FOR:									
		General Fund									
		FY11	FY12	FY13	FY14	FY14	FY14	FY14	FY14	FY14	FY14
		ACTUALS	ACTUALS	BUDGET	BUDGET (Tax Levy)	BUDGET (Dpt Hd Est)	BUDGET (Source Doc)	BUDGET (3 YR AVG)	BUDGET TOTAL		
RENTS	1001	42501	RENTAL INCOME - SCHOOL BUILDING	-45,565	-51,279	-38,000			-48,000	-48,488	
RENTS	1001	42505	TOWN MEETING ROOM RENTAL	-600	-50	-200			-800	-283	
RENTS	1001	42512	RENTAL INCOME - TOWN PROPERTIE	0	0	-142,000			-142,000	0	
RENTS	1001	42514	LEASE INCOME-COMMUNICATION TOW	0	0	-221,000			-221,000	0	
RENTS	1001	42515	PARKING AUTH. - FAIRPRENE RENT	-48,000	-48,000	-48,000			-48,000	-48,000	
RENTS	1001	42512-13	RENTAL INCOME - CTR W&F	-900	-2,400	0			-1,800	-1,800	
RENTS	1001	42512-15	RENTAL INCOME - FTC	-38,651	-37,795	0			-51,168	-51,168	
RENTS	1001	42512-16	RENTAL INCOME - MSC	-13,703	-14,916	0			-4,957	-4,957	
RENTS	1001	42512-17	RENTAL INCOME - CHILD'S GARDEN	-57,102	-64,079	0			-62,750	-62,750	
RENTS	1001	42512-18	RENTAL INCOME - CENTRO S	-6,950	-12,350	0			-11,100	-11,100	
RENTS	1001	42512-19	RENTAL INCOME - OLD POST TAVERN	-3,000	-9,500	0			-11,700	-11,700	
RENTS	1001	42512-21	RENTAL INCOME - SW CT EMS	-5,292	-5,292	0			-5,292	-5,292	
RENTS	1001	42512-22	RENTAL INCOME - CREDIT UNION	-15,220	-17,640	0			-19,440	-19,440	
RENTS	1001	42514-25	LEASE INCOME-COMM TOW SPRINT	-72,685	-85,832	0			-84,576	-84,576	
RENTS	1001	42514-26	LEASE INCOME-COMM TOW T-MOBILE	-31,419	-32,990	0			-36,381	-36,381	
RENTS	1001	42514-27	LEASE INCOME-COMM TOW AT&T	-41,945	-43,203	0			-44,500	-44,500	
RENTS	1001	42514-29	LEASE INCOME-COMM TOW VERIZON	-28,657	-29,517	0			-31,314	-31,314	
RENTS	1001	42514-30	LEASE INCOME-COMM TOW METRO PCS	-30,280	-31,168	0			-32,982	-32,982	
RENTS	1090	49302	PARKING AUTHORITY LEASE	-570,000	-545,000	-480,000			-460,000	-460,000	
ASSESSMENTS	1088	49203	SEWER ASSESSMENTS (TRANS-IN)	-77,000	0	-70,000			-70,000	0	
ASSESSMENTS	1088	49203	INTEREST ON SEWER ASSESS (TRAN	-12,150	-12,117	-10,000			-10,000	0	
BOND PREMIUM	1090	48100	PREMIUM ON BONDS SOLD	-250,000	-319,842	-320,000			-320,000	0	
			<b>DEPT TOTAL</b>	<b>-10,159,314</b>	<b>-10,162,957</b>	<b>-9,974,504</b>			<b>-10,084,695</b>	<b>3.51%</b>	
			<b>DEPT AS % OF TOTAL REVENUE</b>	<b>3.73%</b>	<b>3.73%</b>	<b>3.66%</b>					

**HEALTH**

STATE GRANTS	1002	41144	HEALTH GRANT - PER CAPITA	-67,667	-67,942	-67,000			-67,000	-67,000
STATE GRANTS	1002	41203	HEALTH GRANT - NON PUBLI SCHO	-54,312	-50,247	-54,000			-52,937	-52,937
LICENSES/PERMITS	1006	42103	HEALTH - RETAIL FOOD STORES LI	-9,375	-7,625	-7,700			-8,242	-8,242
LICENSES/PERMITS	1006	42104	HEALTH - FOOD SERVICE LICENSES	-73,900	-67,775	-66,000			-69,405	-69,405
LICENSES/PERMITS	1006	42105	HEALTH - ROOMING HOUSE/HOTELM	-450	-550	-550			-517	-517
LICENSES/PERMITS	1006	42106	HEALTH - SOIL TEST PERMITS	-4,150	-2,450	-4,000			-3,733	-3,733
LICENSES/PERMITS	1006	42107	HEALTH - SEPTIC PERMITS	-4,050	-3,240	-6,750			-4,930	-4,930
LICENSES/PERMITS	1006	42108	HEALTH - RENTAL OCCUPANCY CERT	-4,775	-3,375	-5,500			-4,692	-4,692
LICENSES/PERMITS	1006	42109	HEALTH - FOOD SUPERVISORY CERT	-5,009	-5,930	-850			-3,930	-3,930
LICENSES/PERMITS	1006	42110	HEALTH - BARBERS COSMETOLOGY	-7,250	-325	-6,925			-4,833	-4,833
LICENSES/PERMITS	1006	42111	HEALTH - POOLS	-1,700	-125	-1,600			-1,108	-1,108
LICENSES/PERMITS	1006	42335	HEALTH - ENVIRONMENTAL	-2,270	-1,705	-100			-1,362	-1,362
LICENSES/PERMITS	1006	42336	HEALTH - PUBLIC HEALTH	-40	-15	0			-110	-110
MISCELLANEOUS	1006	42375	MSC - HEALTH	-84	-6,441	0			0	0
			<b>DEPT TOTAL</b>	<b>-235,032</b>	<b>-217,745</b>	<b>-220,975</b>			<b>-222,799</b>	<b>0.08%</b>
			<b>DEPT AS % OF TOTAL REVENUE</b>	<b>0.09%</b>	<b>0.08%</b>	<b>0.08%</b>				

		HUMAN RESOURCES									
		MISCELLANEOUS									
		FY11	FY12	FY13	FY14	FY14	FY14	FY14	FY14	FY14	FY14
		ACTUALS	ACTUALS	BUDGET	BUDGET (Tax Levy)	BUDGET (Dpt Hd Est)	BUDGET (Source Doc)	BUDGET (3 YR AVG)	BUDGET TOTAL		
MISCELLANEOUS	1001	42361	MSC - HUMAN RESOURCES	-56	-37,131	0			0	0	
MISCELLANEOUS	1086	48006	JURY DUTY REIMB.	-80	-423	0			0	0	

ACCOUNTS FOR:  
General Fund

	FY11 ACTUALS	FY12 ACTUALS	FY13 BUDGET	FY14 BUDGET (Tax Levy)	FY14 BUDGET (Dpt Hd Est)	FY14 BUDGET (Source Dec)	FY14 BUDGET (3 YR AVG)	FY14 BUDGET TOTAL
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HUMAN AND SOCIAL SERVICES								
SERVICE CHARGES	1006	42386						
SERVICE CHARGES	1006	42337						
<b>DEPT TOTAL</b>		<b>-136</b>	<b>-37,554</b>	<b>0</b>				<b>0</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.00%</b>	<b>0.01%</b>	<b>0.00%</b>				<b>0.00%</b>
HUMAN SERVICES - TRANSPORTATIO								
WELFARE - REIMBURSEMENT INDIVI								
<b>DEPT TOTAL</b>		<b>-4,345</b>	<b>-4,260</b>	<b>-1,500</b>	<b>0</b>	<b>0</b>		<b>-4,469</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>				<b>0.00%</b>

LIBRARY								
STATE GRANTS	1007	41134						
STATE GRANTS	1007	41141						
SERVICE CHARGES	1007	42349						
SERVICE CHARGES	1007	42350						
FINES	1007	42205						
CONTRIBUTIONS	1084	44008						
RENTS	1007	42511						
MISCELLANEOUS	1007	42378						
<b>DEPT TOTAL</b>		<b>-43,324</b>	<b>-32,847</b>	<b>-44,471</b>	<b>-33,000</b>	<b>0</b>		<b>-33,000</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.11%</b>	<b>0.10%</b>	<b>0.11%</b>				<b>0.11%</b>
LIBRARY - CONNECTICARD								
PUBLIC LIBRARY GRANT								
<b>DEPT TOTAL</b>		<b>-3,360</b>	<b>-1,349</b>	<b>-1,350</b>	<b>0</b>	<b>0</b>		<b>-2,394</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>				<b>-10.236</b>
LIBRARY - BOOK RENTAL FEES								
<b>DEPT TOTAL</b>		<b>-6,211</b>	<b>-6,098</b>	<b>-6,200</b>	<b>-92,000</b>	<b>-92,508</b>		<b>-92,508</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.02%</b>	<b>0.02%</b>	<b>0.02%</b>				<b>0.02%</b>
LIBRARY - PHOTO COPY MACHINES								
<b>DEPT TOTAL</b>		<b>-92,330</b>	<b>-92,699</b>	<b>-92,000</b>	<b>-142,552</b>	<b>-149,108</b>		<b>-149,108</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.25%</b>	<b>0.25%</b>	<b>0.25%</b>				<b>0.25%</b>
LIBRARY - INVESTED FUNDS								
<b>DEPT TOTAL</b>		<b>-127,615</b>	<b>-125,177</b>	<b>-125,524</b>	<b>-11,000</b>	<b>0</b>		<b>-12,000</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.36%</b>	<b>0.35%</b>	<b>0.35%</b>				<b>0.35%</b>
LIBRARY - ROOM RENTAL FEES								
<b>DEPT TOTAL</b>		<b>-10,555</b>	<b>-12,090</b>	<b>-12,090</b>	<b>0</b>	<b>0</b>		<b>-299,246</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.03%</b>	<b>0.03%</b>	<b>0.03%</b>				<b>0.10%</b>

WATERFRONT								
SERVICE CHARGES	1005	42351						
SERVICE CHARGES	1005	42352						
SERVICE CHARGES	1005	42353						
SERVICE CHARGES	1005	42354						
RENTS	1005	42474						
<b>DEPT TOTAL</b>		<b>-639,700</b>	<b>-709,201</b>	<b>-680,000</b>	<b>-700,000</b>	<b>-260,000</b>		<b>-700,000</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>1.84%</b>	<b>2.05%</b>	<b>1.97%</b>				<b>2.05%</b>
PARK DEPT. - BEACH STICKERS								
<b>DEPT TOTAL</b>		<b>-176,540</b>	<b>-246,640</b>	<b>-200,000</b>	<b>-530,800</b>	<b>-42,100</b>		<b>-524,440</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.52%</b>	<b>0.74%</b>	<b>0.59%</b>				<b>1.54%</b>
PARK DEPT. - BOAT DOCKAGE FEE								
<b>DEPT TOTAL</b>		<b>-538,931</b>	<b>-520,288</b>	<b>-530,800</b>	<b>-48,000</b>	<b>-25,600</b>		<b>-48,000</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>1.57%</b>	<b>1.55%</b>	<b>1.57%</b>				<b>1.43%</b>
PARK DEPT. - WINTER STORAGE								
<b>DEPT TOTAL</b>		<b>-44,627</b>	<b>-39,340</b>	<b>-42,100</b>	<b>-25,600</b>	<b>0</b>		<b>-25,600</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.13%</b>	<b>0.11%</b>	<b>0.12%</b>				<b>0.07%</b>
PARK DEPT. - CONCESSIONS								
<b>DEPT TOTAL</b>		<b>-18,588</b>	<b>-23,241</b>	<b>-25,600</b>	<b>0</b>	<b>0</b>		<b>-25,600</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.05%</b>	<b>0.07%</b>	<b>0.07%</b>				<b>0.08%</b>

PARKS AND RECREATION								
SERVICE CHARGES	1007	42401						
SERVICE CHARGES	1007	42402						
SERVICE CHARGES	1007	42403						
SERVICE CHARGES	1007	42404						
RENTS	1007	42475						
RENTS	1007	42509						
MISCELLANEOUS	1005	42379						
MISCELLANEOUS	1007	42381						
<b>DEPT TOTAL</b>		<b>-35,548</b>	<b>-30,817</b>	<b>-35,000</b>	<b>-37,000</b>	<b>-7,200</b>		<b>-37,000</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.10%</b>	<b>0.09%</b>	<b>0.10%</b>				<b>0.10%</b>
RECREATION - TENNIS FEES								
<b>DEPT TOTAL</b>		<b>-6,663</b>	<b>-7,458</b>	<b>-6,500</b>	<b>-7,200</b>	<b>0</b>		<b>-7,200</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.02%</b>	<b>0.02%</b>	<b>0.02%</b>				<b>0.02%</b>
RECREATION - SWIM & SAIL LESSO								
<b>DEPT TOTAL</b>		<b>-100,000</b>	<b>-75,000</b>	<b>-75,000</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.29%</b>	<b>0.22%</b>	<b>0.22%</b>				<b>0.00%</b>
RECREATION - PROGRAMS								
<b>DEPT TOTAL</b>		<b>-160,088</b>	<b>-163,978</b>	<b>-163,978</b>	<b>-60,000</b>	<b>-25,000</b>		<b>-60,000</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.47%</b>	<b>0.48%</b>	<b>0.48%</b>				<b>0.17%</b>
RECREATION - TENNIS CONCESSION								
<b>DEPT TOTAL</b>		<b>-19,950</b>	<b>-21,926</b>	<b>-20,000</b>	<b>0</b>	<b>0</b>		<b>-25,000</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.06%</b>	<b>0.06%</b>	<b>0.06%</b>				<b>0.08%</b>
RECREATION - FIELD RENTALS								
<b>DEPT TOTAL</b>		<b>-16,514</b>	<b>-14,112</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.05%</b>	<b>0.04%</b>	<b>0.00%</b>				<b>0.00%</b>
MISC. - PARK								
<b>DEPT TOTAL</b>		<b>-3</b>	<b>-8</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>				<b>0.00%</b>
MISC. - RECREATION								
<b>DEPT TOTAL</b>		<b>-338,765</b>	<b>-313,298</b>	<b>-300,478</b>	<b>-38,000</b>	<b>-50</b>		<b>-38,000</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.97%</b>	<b>0.93%</b>	<b>0.91%</b>				<b>0.11%</b>

PENFIELD								
SERVICE CHARGES	1007	42445						
SERVICE CHARGES	1007	42447						
SERVICE CHARGES	1007	42449						
RENTS	1007	42476						
<b>DEPT TOTAL</b>		<b>-38,080</b>	<b>-37,555</b>	<b>-38,000</b>	<b>-38,000</b>	<b>-50</b>		<b>-38,000</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.11%</b>	<b>0.11%</b>	<b>0.11%</b>				<b>0.11%</b>
REC - PENFIELD - SEASON LOCKER R								
<b>DEPT TOTAL</b>		<b>-35</b>	<b>0</b>	<b>-50</b>	<b>-20,400</b>	<b>-20,400</b>		<b>-20,400</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.00%</b>	<b>0.00%</b>	<b>0.01%</b>				<b>0.06%</b>
REC - PENFLD - DAILY LOCKER RE								
<b>DEPT TOTAL</b>		<b>-19,811</b>	<b>-20,403</b>	<b>-20,492</b>	<b>-48,000</b>	<b>-24,500</b>		<b>-24,500</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.06%</b>	<b>0.06%</b>	<b>0.06%</b>				<b>0.07%</b>
REC - PENFLD - SAILBOAT STORAG								
<b>DEPT TOTAL</b>		<b>-38,614</b>	<b>-15,354</b>	<b>-15,354</b>	<b>0</b>	<b>0</b>		<b>-24,500</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.11%</b>	<b>0.04%</b>	<b>0.04%</b>				<b>0.08%</b>
REC - PENFLD - CONCESSION								
<b>DEPT TOTAL</b>		<b>-38,614</b>	<b>-15,354</b>	<b>-15,354</b>	<b>0</b>	<b>0</b>		<b>-24,500</b>
<b>DEPT AS % OF TOTAL REVENUE</b>		<b>0.11%</b>	<b>0.04%</b>	<b>0.04%</b>				<b>0.08%</b>

ACCOUNTS FOR:  
General Fund

	FY11 ACTUALS	FY12 ACTUALS	FY13 BUDGET	FY14 BUDGET (Tax Levy)	FY14 BUDGET (Dpt Hd Est)	FY14 BUDGET (Source Doc)	FY14 BUDGET (3 YR AVG)	FY14 BUDGET TOTAL
RENTS	42508	-104,400	-99,100	-85,000	-100,000	-80,000	-100,000	-80,000
RENTS	42510	-10,175	-99,650	-120,000	-100,000	-80,000	-100,000	-80,000
REC - PENFIELD - J DURRELL RENTA								
REC - PENFLD - PENFIELD #1 REN								
<b>DEPT TOTAL</b>	<b>-211,116</b>	<b>-272,062</b>	<b>-311,542</b>	<b>-311,542</b>	<b>-311,542</b>	<b>-311,542</b>	<b>-311,542</b>	<b>-311,542</b>
<b>DEPT AS % OF TOTAL REVENUE</b>	<b>0.08%</b>	<b>0.10%</b>	<b>0.11%</b>	<b>0.11%</b>	<b>0.11%</b>	<b>0.11%</b>	<b>0.11%</b>	<b>0.09%</b>

PAR 3

SERVICE CHARGES	42464	-1,902	-2,616	-2,400	-2,700	-100	-2,700	-2,700
SERVICE CHARGES	42465	-100	-100	-200	-100	-100	-100	-100
SERVICE CHARGES	42466	-264,593	-275,003	-300,000	-300,000	-300,000	-300,000	-300,000
MISCELLANEOUS	1007	0	0	0	0	0	0	0
<b>DEPT TOTAL</b>	<b>-266,595</b>	<b>-277,719</b>	<b>-302,600</b>	<b>-302,600</b>	<b>-302,600</b>	<b>-302,600</b>	<b>-302,600</b>	<b>-302,600</b>
<b>DEPT AS % OF TOTAL REVENUE</b>	<b>0.10%</b>	<b>0.10%</b>	<b>0.11%</b>	<b>0.11%</b>	<b>0.11%</b>	<b>0.11%</b>	<b>0.11%</b>	<b>0.11%</b>

HSR

SERVICE CHARGES	1007	42467	H SMITH RICH - SEASON TICKET	-46,815	-48,435	-53,000	-48,435	-48,435
SERVICE CHARGES	1007	42468	H SMITH RICH - ID CARDS	-152,195	-202,565	-200,000	-200,000	-200,000
SERVICE CHARGES	1007	42469	H SMITH RICH - ANNUAL LOCKER	-2,950	-3,100	-2,950	-3,000	-3,000
SERVICE CHARGES	1007	42471	H SMITH RICH - GOLF FEES	-972,240	-1,016,288	-1,055,000	-1,040,000	-1,040,000
SERVICE CHARGES	1007	42472	H SMITH RICH - DRIVING RANGE	-114,388	-102,115	-135,000	-105,000	-105,000
SERVICE CHARGES	1007	42473	H SMITH RICH - GOLF CART REN	-252,616	-276,650	-270,000	-280,000	-280,000
RENTS	1007	42477	H SMITH RICH - CONCESSION	-35,500	-35,000	-35,000	-35,000	-35,000
<b>DEPT TOTAL</b>	<b>-1,577,704</b>	<b>-1,684,153</b>	<b>-1,750,950</b>	<b>-1,750,950</b>	<b>-1,750,950</b>	<b>-1,750,950</b>	<b>-1,750,950</b>	<b>-1,750,950</b>
<b>DEPT AS % OF TOTAL REVENUE</b>	<b>0.58%</b>	<b>0.62%</b>	<b>0.64%</b>	<b>0.64%</b>	<b>0.64%</b>	<b>0.64%</b>	<b>0.64%</b>	<b>0.60%</b>

POLICE

LICENSES/PERMITS	1004	42101	POLICE LICENSES	-11,275	-15,660	-12,500	-14,947	-14,947
STATE GRANTS	1004	41131	STATE GRANT - 911	-128,304	-127,938	-128,000	-128,000	-128,000
STATE GRANTS	1004	42202	POLICE - SURCHARGE ON MV VIOLA	-68,864	-106,597	-80,000	-100,000	-100,000
SERVICE CHARGES	1004	42151	POLICE - PHOTOSTATS	-6,290	-5,872	-5,500	-5,960	-5,960
FINES	1004	42201	POLICE PARKING VIOLATION FEES	-280,630	-296,049	-280,000	-315,000	-315,000
FINES	1004	42207	POLICE ALARM ORDINANCE	-22,923	-24,849	-18,000	-24,800	-24,800
MISCELLANEOUS	1004	42389	MISC - POLICE	-9,920	-9,770	0	0	0
<b>DEPT TOTAL</b>	<b>-528,206</b>	<b>-586,735</b>	<b>-524,000</b>	<b>-528,206</b>	<b>-524,000</b>	<b>-524,000</b>	<b>-528,206</b>	<b>-528,206</b>
<b>DEPT AS % OF TOTAL REVENUE</b>	<b>0.19%</b>	<b>0.22%</b>	<b>0.19%</b>	<b>0.19%</b>	<b>0.19%</b>	<b>0.19%</b>	<b>0.20%</b>	<b>0.20%</b>

ANIMAL CONTROL

LICENSES/PERMITS	1004	42324	DOG WARDEN - DOG LICENSE FEES	-10,631	-10,070	-10,400	-10,377	-10,377
SERVICE CHARGES	1004	42322	DOG WARDEN - SALES & REDEMPTIO	-2,955	-2,780	-3,200	-3,008	-3,008
SERVICE CHARGES	1004	42325	DOG WARDEN - STATE REIMBURSEME	-80	0	0	-27	-27
SERVICE CHARGES	1004	42326	DOG WARDEN - STATE APCP	-660	-785	0	-632	-632
SERVICE CHARGES	1004	42327	DOG WARDEN - ADOPTION FEE	-55	-315	0	-123	-123
FINES	1004	42323	DOG WARDEN - QUARANTINE FEES	-1,060	-570	0	-978	-978
MISCELLANEOUS	1004	42370	MISC - DOG WARDEN	0	0	0	0	0
<b>DEPT TOTAL</b>	<b>-15,441</b>	<b>-14,520</b>	<b>-13,600</b>	<b>-15,441</b>	<b>-14,520</b>	<b>-13,600</b>	<b>-15,146</b>	<b>-15,146</b>
<b>DEPT AS % OF TOTAL REVENUE</b>	<b>0.01%</b>	<b>0.01%</b>	<b>0.00%</b>	<b>0.01%</b>	<b>0.01%</b>	<b>0.00%</b>	<b>0.01%</b>	<b>0.01%</b>

		ACCOUNTS FOR:							
		General Fund							
		FY11	FY12	FY13	FY14	FY14	FY14	FY14	FY14
		ACTUALS	ACTUALS	BUDGET	BUDGET (Tax Levy)	BUDGET (Dpt Hd Est)	BUDGET (Source Doc)	BUDGET (3 YR AVG)	BUDGET TOTAL
PUBLIC WORKS									
MISCELLANEOUS	1005	42373							
		MISC - PUBLIC WORKS							
		DEPT TOTAL	-4,765	-10,000	0			0	0
		DEPT AS % OF TOTAL REVENUE	0.00%	0.00%	0.00%			0.00%	0.00%
PURCHASING									
MISCELLANEOUS	1003	42362							
		MISC - PURCHASING							
		DEPT TOTAL	-87	-22	0			0	0
		DEPT AS % OF TOTAL REVENUE	0.00%	0.00%	0.00%			0.00%	0.00%
REGISTRAR OF VOTERS									
MISCELLANEOUS	1001	42366							
		MISC - REGISTRAR OF VOTERS							
		DEPT TOTAL	-50	-100	0			0	0
		DEPT AS % OF TOTAL REVENUE	0.00%	0.00%	0.00%			0.00%	0.00%
SELECTMEN									
MISCELLANEOUS	1001	42357							
		MISC - SELECTMEN							
		DEPT TOTAL	-1,430	-2,670	0			0	0
		DEPT AS % OF TOTAL REVENUE	0.00%	0.00%	0.00%			0.00%	0.00%
SOLID WASTE & RECYCLING									
LICENSES/PERMITS	1006	42143							
		TOWN DUMP - PERMITS	-28,495	-28,580	-43,400			-30,000	-30,000
SERVICE CHARGES	1006	42338							
		TOWN DUMP - SCALE WEIGHING	-2,763,547	-2,606,749	-2,679,269			-2,807,763	-2,807,763
SERVICE CHARGES	1006	42339							
		TOWN DUMP - LARGE ELECTRONICS	-1,656	0	0			0	0
SERVICE CHARGES	1006	42340							
		TOWN DUMP - BULKY WASTE	-29,055	-28,387	-47,430			-29,297	-29,297
SERVICE CHARGES	1006	42341							
		TOWN DUMP - METAL	-85,417	-102,676	-120,250			-100,000	-100,000
SERVICE CHARGES	1006	42342							
		TOWN DUMP - TIRES	-1,100	-1,805	-1,250			-1,250	-1,250
SERVICE CHARGES	1006	42343							
		TOWN DUMP - FUEL OIL	-105	0	0			0	0
SERVICE CHARGES	1006	42344							
		TOWN DUMP - BLUE BIN SALES	-15	-95	0			-1,500	-1,500
SERVICE CHARGES	1006	42345							
		TOWN DUMP - RECYCLABLES REBATE	0	0	0			-100,000	-100,000
SERVICE CHARGES	1006	42346							
		TOWN DUMP - FIXED INCOME	-4,990	-5,586	-5,000			-6,000	-6,000
SERVICE CHARGES	1006	42347							
		TOWN DUMP - SMALL ELECTRONICS	-2,766	-18	0			0	0
SERVICE CHARGES	1006	42348							
		TOWN DUMP - FACILITY USE CHARG	-331,080	-340,794	-342,500			-400,000	-400,000
		DEPT TOTAL	-3,248,824	-3,115,738	-3,239,099			-3,475,810	-3,475,810
		DEPT AS % OF TOTAL REVENUE	1.19%	1.14%	1.19%			1.21%	1.21%
TOWN CLERK									
LICENSES/PERMITS	1001	42128							
		TOWN CLERK - DOG LICENSES	-3,646	-3,435	-3,600			-3,600	-3,600
LICENSES/PERMITS	1001	42129							
		TOWN CLERK - SPORTING LICENSES	-407	-434	-400			-400	-400
LICENSES/PERMITS	1001	42130							
		TOWN CLERK - MARRIAGE LICENSES	-2,277	-3,748	-2,300			-2,300	-2,300
SERVICE CHARGES	1001	42311							
		TOWN CLERK - RECORDING FEES	-367,220	-364,879	-310,000			-310,000	-310,000
SERVICE CHARGES	1001	42312							
		TOWN CLERK - CONVEYANCE TAXES	-1,262,579	-1,314,692	-1,250,000			-1,275,000	-1,275,000
SERVICE CHARGES	1001	42313							
		TOWN CLERK - CERTIFIED COPIES	-105,688	-108,718	-90,000			-95,000	-95,000
SERVICE CHARGES	1001	42314							
		TOWN CLERK - FILING FEES	-1,918	-1,447	-1,500			-1,500	-1,500
SERVICE CHARGES	1001	42315							
		TOWN CLERK - MAP FEES	-380	-365	-300			-300	-300
SERVICE CHARGES	1001	42316							
		TOWN CLERK - NOTARY PUBLIC	-2,448	-2,423	-2,000			-2,200	-2,200



**Proposed Revenue Budget by Source by Department  
for the Year Ending June 30, 2014  
TAX COLLECTOR**

# 5

ACCOUNTS FOR:		FY11	FY12	FY13	FY14	DEFINITION AND NARRATIVE
General Fund		ACTUALS	ACTUALS	BUDGET	BUDGET (DH)	
1	<b>GENERAL TAXES</b>					
1080	40010 PRIOR YEARS LEVY	-1,958,808	-2,176,889	-1,857,600	-1,857,600	Collection of unpaid taxes prior to the current Grand List. Assume level with prior budget due to the following: FY14 assumes no tax sale, FY13 collections at \$1.6m, FY12 collections at \$2.2m. FY11 collections at \$2.168m.
1080	40020 INTEREST ON DELINQUENT TAXES	-1,024,517	-1,235,112	-954,600	-954,600	Statutory interest collected on taxes paid after the date they were due. Assume level with prior year budget. Assume tax and Lien sales cleaned out older activity so anticipate collecting less than actuals.
1080	40030 LIEN FEES	-13,376	-8,674	-13,000	-13,000	Collection of real estate taxes when paid in full on any prior Grand List.

**Proposed Revenue Budget by Source by Department  
for the Year Ending June 30, 2014  
BUILDING**

ACCOUNTS FOR:		FY11	FY12	FY13	FY14	DEFINITION AND NARRATIVE
General Fund		ACTUALS	ACTUALS	BUDGET	BUDGET (DH)	
2	<b>LICENSES AND PERMITS</b>					
1005	42112 BUILDING - BUILDING PERMITS	-1,138,378	-930,481	-1,200,000	-950,000	Permit fee charged for Additions, Alterations & New Homes. The fees are \$51.00 for first thousand dollars of valuation of the project and \$12 for each additional \$1000 of valuation. Should increase because of Storm Sandy, raising, Demo, New.
1005	42113 BUILDING - ELECTRICAL PERMITS	-136,354	-149,710	-132,000	-175,000	Permit fee charged for Electrical work performed in all bldgs. The fees are \$51.00 for first thousand dollars of valuation of the project and \$12 for each additional \$1000 of valuation. Increase because of Storm Sandy, Repair and replace damaged Electrical work.
1005	42114 BUILDING - PLUMBING PERMITS	-88,146	-94,534	-93,500	-130,000	Permit fee charged for Plumbing, water, gas, sanitary and wells. The fees are \$51.00 for first thousand dollars of valuation of the project and \$12 for each additional \$1000 of valuation. Should increase because of Storm Sandy, for relocating, boilers and Hot water to higher elevations.
1005	42115 BUILDING - OIL & GAS PERMITS	-4,898	-3,798	-4,400	-4,000	Permit fee charged for Gas Piping for boilers and furnaces and Hot Water Heaters. The fees are \$51.00 for first thousand dollars of valuation of the project and \$12 for each additional \$1000 of valuation. Should increase considerably because of Storm Sandy.

**Proposed Revenue Budget by Source by Department  
for the Year Ending June 30, 2014  
BUILDING**

ACCOUNTS FOR: General Fund		FY11 ACTUALS	FY12 ACTUALS	FY13 BUDGET	FY14 BUDGET (DH)	DEFINITION AND NARRATIVE
1005	42116	BUILDING - SIGN PERMITS	-3,712	-5,290	-4,000	-3,500 Permit fees charged for Sign construction for new tenments of Commercial Bldgs. The fees are \$51.00 for first thousand dollars of valuation of the project and \$12 for each additional \$1000 of valuation.
1005	42117	BUILDING - HEATING PERMITS	-147,710	-134,248	-132,000	-175,000 Permit fee charged for New and replacement of heating and air conditioning equipment. The fees are \$51.00 for first thousand dollars of valuation of the project and \$12 for each additional \$1000 of valuation. Should increase because of Storm Sandy, replacement of equip. damaged by storm.
1005	42118	BUILDING - FIRE PROTECTION	-10,018	-9,788	-9,000	-18,000 Fee charged for Installation of Fire Sprinkler equip, piping, pump installation and Ansil Systems for resturant equip. The fees are \$51.00 for first thousand dollars of valuation of the project and \$12 for each additional \$1000 of valuation.

9 FINES

**Proposed Revenue Budget by Source by Department  
for the Year Ending June 30, 2014  
BUILDING**

ACCOUNTS FOR:		FY11	FY12	FY13	FY14	DEFINITION AND NARRATIVE
General Fund	ACTUALS	ACTUALS	BUDGET	BUDGET (DH)		
1005	42203	BUILDING - PENALTIES	-68,758	-2,400	-40,000	0 Includes fines for Building code violations and payment of liens for demolition and cleanups, for Condemnation and Blight Ordinances. Fines are according to the CT. General Statutes, a min of \$200 up to \$1000, or six months in jail or both. This line item also includes monies collected from lien for Blight & Condemnation. This number changes according to violations and liens collected.

**Proposed Revenue Budget by Source by Department  
for the Year Ending June 30, 2014  
CONSERVATION**

ACCOUNTS FOR:		FY11	FY12	FY13	FY14	DEFINITION AND NARRATIVE
General Fund		ACTUALS	ACTUALS	BUDGET	BUDGET (DH)	
2	<b>LICENSES AND PERMITS</b>					
1001	42333 CONSERVATION - PERMIT TIME EXT	-6,260	0	-10,000	0	The State Legislature passed PA 11-05 extending all recession wetland permits for up to 14 years so income is not anticipated in the foreseeable future
7	<b>SERVICE CHARGES</b>					
1001	42328 CONSERVATION - MAP CHARGE FEES	0	-960	-1,000	-960	Map Amendment applications are rare, we get one with a \$960. fee approximately every other year
1001	42332 CONSERVATION - PUBLIC HEARING	-640	-960	0	-320	Public Hearing fees at \$320/hearing are down resulting from the recession as developers seek staff-level permits with no public hearing

**Proposed Revenue Budget by Source by Department  
for the Year Ending June 30, 2014  
HEALTH**

ACCOUNTS FOR:		FY11	FY12	FY13	FY14	DEFINITION AND NARRATIVE
General Fund		ACTUALS	ACTUALS	BUDGET	BUDGET (DH)	
5	<b>STATE GRANTS</b>					
1002	41144 HEALTH GRANT - PER CAPITA	-67,667	-67,942	-67,000	-67,000	This per capita funding from the State of CT is statutorily obligated based upon \$1.18 per person utilizing State population estimates. This year's budget is based upon the previous year's allocation. This funding supports health education efforts, public health nursing, school health and data entry services.

**Proposed Revenue Budget by Source by Department  
for the Year Ending June 30, 2014  
LIBRARY**

ACCOUNTS FOR:		FY11	FY12	FY13	FY14	DEFINITION AND NARRATIVE
General Fund		ACTUALS	ACTUALS	BUDGET	BUDGET (DH)	
5	<b>STATE GRANTS</b>					
1007	41134 LIBRARY - CONNECTICARD	-43,324	-32,847	-44,471	-33,000	State budget cuts changed funding for all libraries.
1007	41141 PUBLIC LIBRARY GRANT	-3,360	-1,349	-1,350	0	State budget cuts decreased base funding for all libraries.
14	<b>RENTS</b>					
1007	42511 LIBRARY - ROOM RENTAL FEES	-10,555	-12,524	-11,000	-12,000	Rental fees paid by non-profit and profit organizations for rooms. With hours restored we hope to reach \$12,000.

## 2013-14 Revenue Explanations

Parks & Rec Dept looks at previous years actuals. Assume same for upcoming year unless there are extenuating circumstances, i.e. weather, construction bid changes.

Account	Name	FY11	FY12	FY13	FY14	EXPLANATION
		ACTUAL	ACTUAL	BUDGET	BUDGET	
<b>SERVICE CHARGES WATERFRONT</b>						
42351	Beach Stickers	\$639,700	\$709,201	\$680,000	\$700,000	Revenue is collected from the sale of Beach Parking stickers and Lake Mohegan passes. FY 13-We anticipate our revenues to be less than projected budget (\$630,000) due to damage incurred by Storm Sandy, we anticipate a loss of NonRes Beach Pass revenue of approx. \$70K (1/3 of \$214K brought in in 2012). They may decide not to purchase stickers while Penfield is being renovated. Had there been no damage, we were on track to bring in \$700K. We anticipate that this revenue will return in FY14.
42352	Daily Parking	\$176,540	\$246,640	\$200,000	\$260,000	Revenue is collected from the daily parking fees at Jennings, Penfield beach, and entrance to Lake Mohegan. FY 13 - We anticipate our revenues to increase to \$260,000 from the estimated budget of \$200,00 Presently have collected \$205 (July-Aug) and expect approx. \$55K (May- June). Penfield Pavilion, while not open this season will have limited parking and less amenities so we are anticipating FY 14-to have similar revenues.
42353	Marina Dockage	\$528,931	\$520,288	\$530,800	\$524,440	Revenue is collected from the sale of in-water boat slips at South Benson Marina, Ye Yacht Yard, the sale of boat racks at Jennings Beach, as well as the sale of boat ramp tags.
42354	Marina Winter Storage	\$44,627	\$39,340	\$42,100	\$48,000	Revenue is collected from boaters leaving boats in water or on land during the winter months. Historically, our revenues are based on best estimates of the number of boats that may use water and land winter storage and have varied each year.
	<b>TOTAL WATERFRONT</b>	<b>\$1,389,798</b>	<b>\$1,515,469</b>	<b>\$1,452,900</b>	<b>\$1,532,440</b>	

## 2013-14 Revenue Explanations

Account	Name	FY11 ACTUAL	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET	EXPLANATION
<b>SERVICE CHARGES RECREATION</b>						
42401	Tennis Fees	\$35,548	\$30,817	\$35,000	\$37,000	Revenue collected from memberships and programs at the Tennis Center. Increase expected with addition of new programs.
42402	Swim Lessons	\$6,663	\$7,458	\$6,500	\$7,200	Revenue collected from summer swim lessons offered at Jennings Beach and Lake Mohegan.
42403	Recreation Programs	\$100,000	\$75,000	\$75,000	\$0	After several years of contributions to the General Fund from the Recreation Revolving Fund, we find that the Revolving Fund Balance can no longer sustain contributing beyond the BOF policy (funds over \$200K must be returned to the Gen. Fund.) The Revolving Fund covers many Recreation Programs which are not revenue producing or accounted for in the General Fund Budget as well as all credit card fees.
	<b>TOTAL RECREATION</b>	<b>\$142,211</b>	<b>\$113,275</b>	<b>\$116,500</b>	<b>\$44,200</b>	
<b>SERVICE CHARGES PENFIELD</b>						
42445	Lockers	\$38,080	\$37,555	\$38,000	\$38,000	Revenue collected from the sale of seasonal lockers at Penfield I. FY-13 Revenues are expected to be less than budgeted as we will not be open this season due to Storm Sandy damage. We do expect insurance to cover this loss of revenue less expenses. FY 14 we expect to collect projected amount.
42447	Daily Lockers	\$35	\$0	\$50	\$50	Revenue collected from the sale of daily lockers at Penfield.
42449	Sailboat Storage	\$19,811	\$20,403	\$20,492	\$20,400	Revenue collected from the sale of boat racks at Penfield.
	<b>TOTAL PENFIELD</b>	<b>\$57,926</b>	<b>\$57,958</b>	<b>\$58,542</b>	<b>\$58,450</b>	
<b>SERVICE CHARGES CARL J DICKMAN GOLF COURSE</b>						
42464	Carts	\$1,902	\$2,616	\$2,400	\$2,700	Revenue collected from the use of golf carts at the Par 3. This is for seniors who may have trouble walking the course.

## 2013-14 Revenue Explanations

Account	Name	FY11 ACTUAL	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET	EXPLANATION
42465	Season Passes	\$100	\$100	\$200	\$100	Revenue collected from the sale of season passes at the Par 3. Entitles user to a \$2.00 discount off greens fees.
42466	Greens Fees	\$264,593	\$275,003	\$300,000	\$300,000	Revenue collected from greens fees to play the course.
	<b>TOTAL CARL J DICKMAN</b>	<b>\$266,595</b>	<b>\$277,719</b>	<b>\$302,600</b>	<b>\$302,800</b>	
<b>HSR GOLF COURSE</b>						
42467	Season Passes	\$46,815	\$48,435	\$53,000	\$48,435	Revenue collected from the sale of season passes. Entitles user to average \$10.00 discount off greens fees.
42468	ID Cards	\$152,195	\$202,565	\$200,000	\$200,000	Revenues collected from the sale of Resident ID cards. Permits resident rates.
42469	Annual Lockers	\$2,950	\$3,100	\$2,950	\$3,000	Revenues collected from the sale of Lockers.
42471	Greens Fees	\$972,240	\$1,016,288	\$1,055,000	\$1,040,000	Revenue collected from the sale of geen fees.
42472	Driving Range	\$114,388	\$102,115	\$135,000	\$105,000	FY 13 will not meet its estimate due to over-estimation of usage as well as closure for construction and storms. FY 14 anticipates a more historically-based revenue.
42473	Cart Fees	\$252,616	\$276,650	\$270,000	\$280,000	FY 14-Increase in revenues due to golf carts being permitted on the course more frequently during inclement weather as made possible by drainage improvements.
	<b>TOTAL HSR</b>	<b>\$1,541,204</b>	<b>\$1,649,153</b>	<b>\$1,715,950</b>	<b>\$1,676,435</b>	
<b>RENTALS</b>						
42474	Park Concessions	\$18,588	\$23,241	\$25,600	\$25,600	Per Contract
42475	Tennis Concessions	\$160,088	\$163,978	\$163,978	\$60,000	Per Contract
42476	Penfield Concessions	\$38,614	\$15,354	\$48,000	\$24,000	FY 13 and FY 14 - Reduced due to renovation
42477	HSR Concession	\$36,500	\$35,000	\$35,000	\$35,000	Per Contract
42508	Jacky Durrell Rentals	\$104,400	\$99,100	\$85,000	\$100,000	FY 13 and 14 likely to see higher usage due to unavailability of Penfield I.
42509	Field Rentals	\$19,950	\$21,926	\$20,000	\$25,000	Camp Field Rentals have been increasing over the years.
42510	Penfield Pavilion Rentals	\$10,175	\$99,650	\$120,000	\$80,000	FY 13 and 14 due to Storm Sandy, the facility is unavailable to rent and we had to cancel 90+ functions.

## 2013-14 Revenue Explanations

Account	Name	FY11 ACTUAL	FY12 ACTUAL	FY13 BUDGET	FY14 BUDGET	EXPLANATION
	TOTAL RENTALS	\$388,315	\$458,249	\$497,578	\$349,600	
	ALL TOTAL	\$7,183,783	\$7,685,397	\$7,790,562	\$7,578,250	
	Completed 2/27/2013					

**Proposed Revenue Budget by Source by Department  
for the Year Ending June 30, 2014  
POLICE**

ACCOUNTS FOR:		FY11	FY12	FY13	FY14	DEFINITION AND NARRATIVE
General Fund		ACTUALS	ACTUALS	BUDGET	BUDGET	(DH)
2	<b>LICENSES AND PERMITS</b>					
1004	42101 POLICE LICENSES	-11,275	-15,660	-12,500	-14,947	Revenue generated by the issuance of licenses, permits, and applications associated with pistol permits, bazaars, raffels, transient merchant permits, precious metal permits, games of chance, ride, and auction permits. A revenue increase is projected due to an increase in pistol permit applications received.
5	<b>STATE GRANTS</b>					
1004	41131 STATE GRANT - 911	-128,304	-127,938	-128,000	-128,000	State 911 Grant- Every phone bill has a 911 surcharge. The state collects the the surcharge and reimburses Towns with 911 centers. The reimbursement is based upon call volume. This grant has remained fairly constant.
1004	42202 POLICE - SURCHARGE ON MV VIOLA	-68,864	-106,597	-80,000	-100,000	Surcharge received from the state on a limited number of types of infractions to include town ordinance violations, distracted driving, and seatbelts. An increase is expected as a result of legislation passed to include "passing a School Bus" where a portion of the fine will be shared by the municipality.
9	<b>FINES</b>					
1004	42201 POLICE PARKING VIOLATION FEES	-280,630	-296,049	-280,000	-315,000	Revenue generated by parking enforcement. Increase expected due to the implementation of an automated system which will reduce errors and increase efficiency.

**Proposed Revenue Budget by Source by Department  
for the Year Ending June 30, 2014  
POLICE**

ACCOUNTS FOR: General Fund	42207	POLICE ALARM ORDINANCE	FY11	FY12	FY13	FY14	DEFINITION AND NARRATIVE
			ACTUALS	ACTUALS	BUDGET	BUDGET	
1004			-22,923	-24,849	-18,000	-24,800 (DH)	Revenue generated by the enforcement of the alarm ordinance that allow us to issue fines for habitual false alarms.

**Proposed Revenue Budget by Source by Department  
for the Year Ending June 30, 2014  
SOLID WASTE & RECYCLING**

ACCOUNTS FOR:			FY11	FY12	FY13	FY14	
General Fund		ACTUALS	ACTUALS	BUDGET	BUDGET	(DH)	DEFINITION AND NARRATIVE
2	<b>LICENSES AND PERMITS</b>						
1006	42143 TOWN DUMP - PERMITS	-28,495	-28,580	-43,400	-30,000		Annual permit fee collected from residential and commercial users to allow access to Transfer Station and Recycling Center. Due to the decrease in actual fees collected for Permits, we have lowered our Revenue Projection to be consistent with the previous years actual numbers.
7	<b>SERVICE CHARGES</b>						
1006	42338 TOWN DUMP - SCALE WEIGHING	-2,763,547	-2,606,749	-2,679,269	-2,807,763		Fee collected at Transfer Station from Commercial, Residential and Contractors using trucks and trailers which are weighed at scale house. Fee collected based on weight of material disposed. This fee is in addition to the annual permit fee. Based on the actual tonnage in the past 3 years, we anticipate our tonnage remaining stable. Due to an increase in our costs, there will be an increase of fees for vehicles being weighed. The result is an increase of \$128,494.00 in this Revenue Line item.
1006	42339 TOWN DUMP - LARGE ELECTRONICS	-1,656	0	0	0		We do not charge for Electronic any more, based on a law which makes Manufacturers responsible for the cost of recycling Residential Electronics.
1006	42340 TOWN DUMP - BULKY WASTE	-29,055	-28,387	-47,430	-29,297		Per item or per weight fee for Bulky Waste items like Sheet Rock, Plaster, Concrete, and other building debris. We have seen a decrease in tonnage and have decreased the Revenue and Expense account accordingly.

**Proposed Revenue Budget by Source by Department  
for the Year Ending June 30, 2014  
SOLID WASTE & RECYCLING**

ACCOUNTS FOR:		FY11	FY12	FY13	FY14	DEFINITION AND NARRATIVE
General Fund		ACTUALS	ACTUALS	BUDGET	BUDGET (DH)	
1006	42341	TOWN DUMP - METAL	-85,417	-102,676	-120,250	-100,000 This is revenue for the scrap metal we take to the scrap yard after collecting it at the Transfer Station. We have seen a slight decrease in scrap metal. However, due to an increase of the revenue paid on a per ton basis, our revenue should be \$100,000.00
1006	42342	TOWN DUMP - TIRES	-1,100	-1,805	-1,250	-1,250 Fee collected from users when they drop off tires at the Transfer Station. Our revenue number for this line item is less than the average of the last 3 years, but consistent with this year's actual number, so we will use \$1,250 as our budgeted number.
1006	42343	TOWN DUMP - FUEL OIL	-105	0	0	0 We have no revenue items associated with this account.
1006	42344	TOWN DUMP - BLUE BIN SALES	-15	-95	0	-1,500 Fee collected from user when they purchase blue recycling bins. Most of this revenue goes to a revolving account which is used to purchase the bins. This is the excess revenue over cost which does not go into the revolving account. (The revolving account is 28540.)
1006	42345	TOWN DUMP - RECYCLABLES REBATE	0	0	0	-100,000 By contract, this is revenue that the Town is paid by Winter Brothers for bringing Residential Recyclables to their plant. As a result, we will be increasing this Revenue line item to \$100,000 based on tonnage delivered.
1006	42346	TOWN DUMP- FIXED INCOME	-4,990	-5,586	-5,000	-6,000 Revenue from this line item is the annual permit fee from Residents who use our facility and whom are on a fixed income. The revenue number of \$6,000 for this line item is based on actual participation, which has increased.

**Proposed Revenue Budget by Source by Department  
for the Year Ending June 30, 2014  
SOLID WASTE & RECYCLING**

ACCOUNTS FOR:		FY11	FY12	FY13	FY14	DEFINITION AND NARRATIVE
General Fund	ACTUALS	ACTUALS	BUDGET	BUDGET (DH)		
1006	42347	TOWN DUMP - SMALL ELECTRONICS	-2,766	-18	0	0 This is no longer a revenue account based on a Law which makes Manufacturers responsible for the cost of recycling Residential Electronics.
1006	42348	TOWN DUMP - FACILITY USE CHARG	-331,080	-340,794	-342,500	-400,000 This is the \$5 per car fee charged at the scale house for residents bringing their trash to the Transfer Station. These users are not weighted on the scale. Revenue from this account has been increased from \$342,500 to \$400,000, based on anticipated increased hours and usage at the Facility. If the facility is not open 6 full days, then projected Revenue will decrease by \$57,500.

**Proposed Revenue Budget by Source by Department  
for the Year Ending June 30, 2014  
TOWN CLERK**

ACCOUNTS FOR:		FY11	FY12	FY13	FY14	DEFINITION AND NARRATIVE
General Fund		ACTUALS	ACTUALS	BUDGET	BUDGET (DH)	
<b>2</b>	<b>LICENSES AND PERMITS</b>					
1001	42128 TOWN CLERK - DOG LICENSES	-3,646	-3,435	-3,600	-3,600	Approximately 3600 dogs licensed annually; retain \$1 per dog license
1001	42129 TOWN CLERK - SPORTING LICENSES	-407	-434	-400	-400	Based on number of transactions through DEEP kiosk in office; retain \$1 per transaction; sportsmen can also go online for licenses reducing our revenue
1001	42130 TOWN CLERK - MARRIAGE LICENSES	-2,277	-3,748	-2,300	-2,300	Estimate based on historical activity
<b>7</b>	<b>SERVICE CHARGES</b>					
1001	42311 TOWN CLERK - RECORDING FEES	-367,220	-364,879	-310,000	-310,000	Based on favorable financing rates but limited to pool of homeowners who choose to refinance
1001	42312 TOWN CLERK - CONVEYANCE TAXES	-1,262,579	-1,314,692	-1,250,000	-1,275,000	Optimistic real estate forecast, but unsure of the impact of Superstorm Sandy on the beach area market
1001	42313 TOWN CLERK - CERTIFIED COPIES	-105,688	-108,718	-90,000	-95,000	Increase in revenue since land record copies are available online
1001	42314 TOWN CLERK - FILING FEES	-1,918	-1,447	-1,500	-1,500	Historically based on best estimate
1001	42315 TOWN CLERK - MAP FEES	-380	-365	-300	-300	Estimate based on decrease in map recordings
1001	42316 TOWN CLERK - NOTARY PUBLIC	-2,448	-2,423	-2,000	-2,200	Estimate based on historical activity

**Proposed Revenue Budget by Source by Department  
for the Year Ending June 30, 2014  
TOWN CLERK**

		ACCOUNTS FOR:				
		General Fund				
		FY11 ACTUALS	FY12 ACTUALS	FY13 BUDGET	FY14 BUDGET (DH)	DEFINITION AND NARRATIVE
1001	42317	RECORDING FEES - TOWN LOCIP	-36,582	-36,237	-30,000	-32,000 Based on favorable financing rates

**Proposed Revenue Budget by Source by Department  
for the Year Ending June 30, 2014  
WPCA**

ACCOUNTS FOR:		FY11	FY12	FY13	FY14	DEFINITION AND NARRATIVE
General Fund		ACTUALS	ACTUALS	BUDGET	BUDGET (DH)	
<b>2</b>	<b>LICENSES AND PERMITS</b>					
1005	42124 W.P.C.A. - SEWER PERMITS	-5,455	-6,760	-6,000	-6,500	Contractors are charged \$55 to permits to install sanitary sewer services. This projection is based on approximately 118 permits, which we estimate based on past history and the inventory of approved building lots.
1005	42305 W.P.C.A. - ROAD OPENING FEE	-2,895	-4,155	-3,000	-3,000	Contractors and utility companies are charged \$15 whenever they must excavate in the road pavement. The estimate is of 200 permits is based on past history.
1005	42306 W.P.C.A. - UTILITY FEE	-4,455	-5,610	-5,000	-5,500	Contractors and utility companies are charged \$15 whenever they must excavate within the Towns Right of Way. The estimate is of 365 permits is based on past history.
<b>7</b>	<b>SERVICE CHARGES</b>					
1005	42308 W.P.C.A. - ROAD REPAIR	-40	-80	0	0	
1005	42310 W.P.C.A. - WASTE COLLECTION &	-23,389	-21,371	-30,000	-20,000	This fee is collected from private haulers that pump out septic tanks, and is based on historical and projected amounts. The fee is \$0.08/gallon. The price is set to produce revenues from this function, but needs to be competitive with other wastewater plants and the fee should not be a deterrent to getting a tank pumped.

**Proposed Revenue Budget by Source by Department  
for the Year Ending June 30, 2014  
WPCA**

ACCOUNTS FOR:						
General Fund		FY11 ACTUALS	FY12 ACTUALS	FY13 BUDGET	FY14 BUDGET (DH)	DEFINITION AND NARRATIVE
1005	43020 W.P.C.A. - SEWER USE & TRUNK L	-7,007	-13,122	-11,200	-10,000	This fee is collected from properties which tie into a sewer line that they have not previously paid an assessment or been involved in paying for the construction of the line.

FAIRFIELD PARKING AUTHORITY  
NOTES TO FINANCIAL STATEMENTS

Years Ended June 30, 2012 and 2011

6. Commitments (continued):

Leases (continued):

The following table presents rent expense to be recognized, cash requirements per year and the changes in the accrued obligation for the remainder of the lease term:

<u>Year Ending June 30:</u>	<u>Rent Expense</u>	<u>Rent Payments</u>	<u>Change in Obligation</u>
2013	\$ 450,000	\$ 505,000	(\$ 55,000)
2014	450,000	460,000	( 10,000)
2015	450,000	410,000	40,000
2016	450,000	350,000	100,000
2017	450,000	315,000	135,000
2018	450,000	305,000	145,000
2019	<u>225,000</u>	<u>150,000</u>	<u>75,000</u>
	<u>\$2,925,000</u>	<u>\$2,495,000</u>	<u>\$430,000</u>

The Authority has entered into a noncancellable operating lease expiring in June 2016 to provide for additional parking.

Future minimum payments follow:

<u>Year ending June 30:</u>	<u>Total</u>
2013	\$12,000
2014	12,000
2015	12,000
2016	<u>12,000</u>
	<u>\$48,000</u>

# 12

POSSIBLE BOS ADJUSTMENT BASED UPON UPDATED H&H NUMBER

OPEB SUMMARY (RETIREEES HEALTH INSURANCE)

		FY13 Budget	Proposed FY14 Budget	Updated FY14 Budget	Adj
TOWN CONTRIBUTION:					
01001310	52105	\$3,915,367	\$4,071,760	\$4,099,522	\$27,762
13013010	52105	\$315,633	\$328,240	\$330,478	\$2,238
	<b>TOTAL Town ARC</b>	<b>\$4,231,000</b>	<b>\$4,400,000</b>	<b>\$4,430,000</b>	<b>\$30,000</b>
01001310	52110	\$4,416,000	\$4,600,000	\$4,548,000	(\$52,000)
	<b>TOTAL Town and Pol/Fire</b>	<b>\$8,647,000</b>	<b>\$9,000,000</b>	<b>\$8,978,000</b>	<b>(\$22,000)</b>
EMPLOYEE CONTRIBUTION:					
	<b>P/F Employee Contrib. (b)</b>	<b>\$220,480</b>	<b>\$221,497</b>	<b>\$221,497</b>	<b>\$0</b>
<b>GRAND TOTAL</b>		<b>\$8,867,480</b>	<b>\$9,221,497</b>	<b>\$9,199,497</b>	<b>(\$22,000)</b>

Source: OPEB ARC Estimate 2013 2014

Allocated Town General Fund 92.54%, WPCA Fund 7.46% based based on Full-time headcount, excluding Uniformed.  
 (a) ARC is net of Police/Fire Employee Contributions  
 (b) Police/Fire Employee contributions 1.5% of budgeted P/F salary

# 15026

Proposed Budget v. Approved Budget

	Proposed			Approved		
	Town	BOE	TOTAL	Town	BOE	TOTAL
2013-14	\$132,580,406	\$154,729,234	\$287,309,640	n/a	n/a	n/a
2012-13	\$123,708,321	\$148,852,416	\$272,560,737	\$123,346,230	\$148,936,464	\$272,282,694
2011-12	\$117,160,758	\$146,880,350	\$264,041,108	\$117,393,593	\$145,680,350	\$263,073,943
2010-11	\$109,507,619	\$141,571,425	\$251,079,044	\$109,969,688	\$141,571,425	\$251,541,113
2009-10	\$109,438,723	\$142,665,961	\$252,104,684	\$107,681,419	\$139,563,360	\$247,244,779
2008-09	\$104,535,989	\$139,178,137	\$243,714,126	\$105,884,742	\$139,614,137	\$245,498,879
2007-08	\$98,106,977	\$131,362,710	\$229,469,687	\$98,178,190	\$131,430,544	\$229,608,734
2006-07	\$93,366,376	\$124,709,212	\$218,075,588	\$93,258,290	\$125,251,271	\$218,509,561
2005-06	\$88,757,405	\$118,534,710	\$207,292,115	\$88,903,377	\$118,534,710	\$207,438,087
2004-05	\$83,180,407	\$110,055,846	\$193,236,253	\$83,454,083	\$110,405,846	\$193,859,929
2003-04	\$78,297,018	\$100,908,301	\$179,205,319	\$78,682,097	\$100,842,061	\$179,524,158

## Golf Season Pass Fees

### HSR Season Pass Fee

		Fiscal Year 2013	Fiscal Year 2014
Season Pass	HSR Adult Resident	\$360.00	\$360.00
Season Pass	HSR Senior Resident	\$185.00	\$185.00
Season Pass	HSR Adult Non-Res	\$500.00	\$500.00
Season Pass	HSR Sr. Non-Resident	\$250.00	\$250.00

### HSR Green Fees

With Season Pass	18 Adult Res Wkday	\$15.00	\$15.00
With Season Pass	18 Sr Res Wkday	\$12.00	\$12.00
With Season Pass	9 Adult Res Wkday	\$15.00	\$15.00
With Season Pass	9 Sr Res Wkday	\$12.00	\$12.00
With Season Pass	18 Adult Res Wkend	\$15.00	\$15.00
With Season Pass	9 Adult Res Wkend	\$15.00	\$15.00
With Season Pass	18 Non-Res Adult Wkday	\$28.00	\$28.00
With Season Pass	18 Non-Res Sr Wkday	\$22.00	\$22.00
With Season Pass	9 Non-Res Adult Wkday	\$28.00	\$28.00
With Season Pass	9 Non-Res Sr Wkday	\$22.00	\$22.00
With Season Pass	18 Non-Res Adult Wkend	\$28.00	\$28.00
With Season Pass	9 Non-Res Adult Wkend	\$28.00	\$28.00

### Golf - Carl Dickman Par 3

Season Pass	Resident	\$100.00	\$100.00
Season Pass	Non-Resident	\$200.00	\$200.00

### Carl Dickman Par 3 Green Fees

With Season Pass	9 Adult -Res Wkday	\$6.00	\$6.00
With Season Pass	9 Sr. -Res Wkday	\$5.00	\$5.00
With Season Pass	9 Adult Resident Wkend	\$8.00	\$8.00
With Season Pass	9 Sr. Resident Wkend	\$6.00	\$6.00
With Season Pass	9 Adult Non-Res Wkday	\$12.00	\$12.00
With Season Pass	9 Sr. Non-Res Wkday	\$10.00	\$10.00
With Season Pass	9 Adult Non-Res Wkend	\$16.00	\$16.00
With Season Pass	9 Sr. Non-Res Wkend	\$14.00	\$14.00

## Marina and Tennis Fees

Marina Fees		Fiscal Year 2013	Fiscal Year 2014
South Benson Marina	Dockage - Small	\$490.00+Tx	\$490.00+Tx
South Benson Marina	Dockage - Medium	\$730.00+Tx	\$730.00+Tx
South Benson Marina	Dockage - Large	\$1211.00+Tx	\$1211.00+Tx
South Benson Marina	Dockage - North I	\$1468.00+Tx	\$1468.00+Tx
South Benson Marina	Electricity G,H,I Docks	\$100.00+Tx	\$100.00+Tx
South Benson Marina	Winter - In Water Resident	\$340 - \$500	\$340 - \$500
South Benson Marina	Winter - In Water Non-Res	\$680 - \$1000	\$680 - \$1000
South Benson Marina	Winter - Land Storage Res	\$15 / ft	\$15 / ft
Jennings Sailboats	Resident	\$200.00	\$200.00
Jennings Sailboats	Non-Resident	\$400.00	\$400.00
Marina Fees ( cont)			
Jennings Catamarans	Resident	\$235.00	\$235.00
Jennings Catamarans	Non-Resident	\$435.00	\$435.00
Ye Yacht Yard	Sailboat Rack	\$200.00	\$200.00
Ye Yacht Yard	Dinghy	\$12 / ft	\$12 / ft
Perry Green	Dinghy	\$10 / ft	\$10 / ft
Ramp Tags	Resident	\$50.00	\$50.00
Tennis Center Fees			
Tennis Center	Adult Resident	\$150.00	\$150.00
Tennis Center	Senior Resident	\$110.00	\$110.00
Tennis Center	Junior Resident	\$50.00	\$50.00
Tennis Center	Non-Resident	\$250.00	\$250.00
Tennis Center	Hourly Court Rental	\$28.00	\$28.00

### **Article III. Tax Relief for Elderly and Disabled Homeowners**

[Adopted 9-20-1982; amended in its entirety 12-18-2006]

#### **§ 95-7. Enactment of tax relief; purpose; effective date.**

[Amended 11-24-2008; 11-22-2010]

The Town of Fairfield hereby enacts a tax relief program for elderly homeowners or permanently and totally disabled homeowners pursuant to Section 12-129n of the Connecticut General Statutes for eligible residents of the Town of Fairfield on the terms and conditions provided herein. This article is enacted for the purpose of assisting elderly or permanently disabled homeowners with a portion of the costs of property taxation. This program shall become effective for the assessment year commencing ~~October 1, 2010~~ **October 1, 2012**.

#### **§ 95-8. Conditions for eligibility.**

- A.** Any person who owns real property in the Town of Fairfield or is liable for payment of taxes thereon pursuant to Section 12-48 of the Connecticut General Statutes and who occupies said real property as a residence and fulfills the following eligibility requirements shall be entitled to tax relief on the Grand List immediately preceding the application period provided for in § 95-9 below. The reference to "person" pursuant to this subsection shall hereinafter mean either "applicant" or "recipient."
- B.** After the applicant's claim has been filed and approved, such applicant shall be required to file such an application ~~annually~~ **biannually**. **All persons receiving town tax relief under the article on the October 1, 2011 Grand List shall re-file for such tax relief for October 1, 2012 and biennially thereafter based on the year of the initial claim.**
- C.** The applicant shall be entitled to tax relief if all the following conditions are met:
- (1)** Such applicant (or a spouse domiciled with such applicant) has attained age 65 or over at the end of the preceding calendar year or is 60 years of age or over and the surviving spouse of a taxpayer qualified for tax relief under this program at the time of his or her death; or has not attained the age of 65 years and is eligible in accordance with the federal regulations to receive permanent total disability benefits under social security or has not been engaged in employment covered by social security and accordingly has not qualified for benefits there under, but has qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act and any teacher's retirement plan in which requirements with respect to qualifications for such permanent total disability benefits are comparable to such requirements under social security.

[Amended 11-24-2008]

- (2) Such applicant shall have been a taxpayer of the Town of Fairfield and have paid taxes for a period of one year immediately prior to his or her receipt of tax benefits under this article.
- (3) The property for which the benefit is claimed is the legal residence of such applicant and is occupied more than 265 days of each year by such applicant.
- (4) Such applicant(s) shall have applied for property tax relief under any state statutes applicable to persons 65 and over and the permanently and totally disabled for which he or she is eligible. If such applicant has not applied for tax relief under any state statutes because he or she is not eligible, he or she shall so certify by filing on a form acceptable to the Assessor an affidavit attesting to his or her inability.
- (5) Such persons shall have individually, if unmarried, or jointly, if married, qualifying income in an amount not to exceed limits described below for each program for the tax year ending immediately preceding the application for tax relief benefits. "Qualifying income" is defined as adjusted gross income, as defined in the Internal Revenue Code of 1986, as may be amended from time to time, plus the nontaxable portion of any social security benefits, railroad retirement benefits, any tax shelter losses, income from other tax exempt retirements and annuity sources and income from tax exempt bonds and any other income not includable in adjusted goes income. Unreimbursed gross medical and dental expenses (qualifying as and included on a federal income tax return of the calendar year immediately preceding the year of application as an itemized deduction before application of the 7.5% or other limitation) of such person and the spouse are deductible from their income in arriving at qualifying income to the extent such expenses exceed 40% 30% of their qualifying income determined before this medical deduction.
- (6) Such person shall have applied or reapplied in person to the Assessor for the within tax relief during the application period established in § 95-9 below.
- (7) Benefits granted under this article shall be prorated by the Office of the Assessor in the event of the sale or transfer of the affected real estate or the death of the applicant and the surviving spouse, if applicable.
- (8) The taxpayer shall not be delinquent in payment of real property taxes, personal property taxes, motor vehicle taxes, sewer use charges, or sewer assessments for any period extending back more than one year immediately preceding the date of his application.

**(9)** Any applicant and spouse who qualify for property tax relief under this article shall have a qualifying total asset value (QTAV) not exceeding ~~\$500,000~~ **\$650,000**. Qualifying total asset value shall consist of any and all assets of the applicant and spouse as of the date of application but shall specifically exclude the value of the applicant's primary legal residence and all tangible personal property contained therein. Each applicant to whom QTAV applies shall make a sworn statement in a form satisfactory to the Assessor that such applicant's QTAV does not exceed ~~\$500,000~~ **\$650,000**.

**[Amended 11-22-2010]**

**D.** A married homeowner whose spouse is a resident of a health-care facility or nursing home in Connecticut that is receiving payment related to such spouse under Title XIX (Medicaid) need not declare the spouse's social security income. Proof that the spouse is in a facility must be provided, including the period of time said spouse was in the facility, the time that Title XIX commenced, and the name and address of the facility. The statement of proof must be on the facility's letterhead and signed by the administrator or other official of the facility.

**[Added 11-22-2010]**

#### **§ 95-9. Application.**

**[Amended 11-24-2008]**

In order to be entitled to the tax relief provided herein, an application must be filed with the Assessor not earlier than February 1 and not later than May 15 next preceding the fiscal year in which the tax is payable.

**A.** Any eligible taxpayer, or his/her authorized agent, shall file applications for tax relief and tax deferral under this chapter with the Town of Fairfield Assessor, any time from the first of February to the 15th day of May, prior to the commencement of the tax year for which tax relief is claimed, on a form or forms prescribed and furnished by the Town of Fairfield. In making such application, the taxpayer shall present to the Assessor, in substantiation of his/her application, a copy of his/her federal income tax return for the calendar year immediately preceding the year of application, a copy of the Social Security Act Administration Form 1099, or, if not required to file a return, such other evidence of qualifying income which the Assessor may reasonably require to establish compliance with the income qualifications provided in § 95-15 of this article. The applicant, or his/her authorized agent, shall sign a sworn affidavit in the presence of the Assessor affirming the accuracy of the statements in the application.

**B.** When the Assessor is satisfied that the applying taxpayer qualifies under this article, he/she shall compute the amount of such tax relief and tax deferral and cause certificates of tax credit and tax deferral to be issued in such form as to permit the Tax Collector to reduce the amount of tax levied against the taxpayer and make proper record thereof, and a copy thereof shall be delivered to the applicant. Neither the Assessor nor the Tax Collector shall unreasonably withhold the issuance of such a tax credit and tax deferral to a properly qualifying taxpayer. The tax credit shall be applied to the tax payments.

**C.** Affidavits or applications or other documents presented in support of the application for tax relief or tax deferral shall not be open for public inspection and shall not be disclosed except in connection with claims of fraud.

**D.** An eligible taxpayer may make their application for tax relief or tax deferral to the assessor up until August fifteenth of the claim year if approved for extension by the assessor. The assessor may grant such extension in the case of extenuating circumstance due to illness or incapacitation as evidenced by a [physician's] certificate signed by a physician or an advanced practice registered nurse, or if the assessor determines there is good cause for doing so. Reference Public Act 12-197 amending 12-170w of the Connecticut General Statutes

**§ 95-10. Amount of tax relief per person limited.**

No property tax relief provided for any person shall exceed in the aggregate 75% of the tax which would, except for the benefits provided by state statutes and the within program(s), be laid against such person.

**§ 95-11. Amount of relief granted through program limited.**

The total of all relief granted under the provisions of these programs shall not exceed an amount equal to 4% ~~2.5%~~ of the total real property tax assessed levied in Fairfield in the preceding fiscal year. In the event that the foregoing limitation on relief is reached, relief shall ~~first be granted in full to all applicants who qualify for property tax relief under any state statutes applicable to persons 65 and over and the permanently and totally disabled, then the remaining amounts available for relief, if any, shall~~ be prorated among applicants ~~who do not so~~ qualify.

**§ 95-12. Relief per parcel of property limited to eligible persons.**

Only one tax relief benefit shall be allowed for each parcel of real property eligible for tax relief under the within programs. In the event that title to real property is recorded in the name of the taxpayer or his or her spouse who are eligible for tax relief and any other person or persons, the tax relief under the within programs shall be prorated to allow a tax relief benefit equivalent to the fractional share in the property of such taxpayer or spouse, and the person or persons not eligible shall not receive any tax relief.

**§ 95-13. Effect on other benefits.**

The tax relief provided to any person under the within programs shall not disqualify such person with respect to any benefits for which such person is eligible under any state statute, and any tax relief provided under the within article shall be in addition to any such benefits.

**§ 95-14. Partial waiver of lien rights.**

The Town of Fairfield hereby waives any lien rights given to it by Section 12-129n of the Connecticut General Statutes with respect to the tax freeze and tax credit programs but will exercise such rights as provided below with respect to the tax deferral program.

**§ 95-15. Tax relief programs.**

[Amended 11-24-2008; 11-22-2010]

An applicant may not apply, in any assessment year, for more than one of the following Town tax relief programs:

**A.** Tax freeze. Any taxpayer meeting the eligibility requirements of § 95-8 and having qualifying income not exceeding ~~\$49,600~~ **\$50,600** may elect to apply for a freeze under which such taxpayer shall pay the gross tax levied on applicable property, calculated for the first year the application is granted (the "freeze amount") and shall be entitled to continue to pay no more than the freeze amount for each subsequent year in which the taxpayer, or his surviving spouse, continues to meet such qualifications, subject to the following:

- (1)** In the event that the applicant shall make improvements to his property resulting in an increase in his assessment, an amount calculated by multiplying the increase in the taxpayer's assessment attributable to the improvement by the mil rate in effect in the year such reassessment takes place shall be added to the freeze amount then applicable to obtain a revised freeze amount which will be the freeze amount for subsequent assessment years;
- (2)** The applicant or his or her spouse must be at least 65 years of age at the time of such application;
- (3)** Relief under this tax freeze is limited to not more than ~~five~~ **six** consecutive years (not including the initial year that is used as the year to determine the freeze amount). Should the applicant choose to apply for the tax deferral program, described below, in the year following the last year of tax freeze eligibility, the freeze amount shall be used as the deferral base under that program;

- (4) An applicant and/or his or her spouse may only receive tax relief under the tax freeze program once during his or her life with an individual also being deemed to have received such tax relief under the tax freeze program if their spouse received such benefits while they were married; and
- (5) The qualifying income threshold of ~~\$49,600~~ **\$50,600** for the tax freeze program indicated in § 95-15A above shall be adjusted in the same manner as described in § 95-15C(2) with respect to the tax credit program.
- (6) If a decrease in the mill rate lowers the normal tax bill below the original frozen tax level, the applicant will pay the normal tax. When the normal tax bill exceeds the original frozen tax bill, the applicant will pay his original frozen tax bill. The counting of **the six-year** period specified in § 95-15A(3) shall be suspended during the period in which the applicant pays the normal tax.

**B.** Tax deferral. Any taxpayer meeting the eligibility requirements of § 95-8 and having qualifying income not exceeding ~~\$77,800~~ **\$80,000** may elect to apply for a deferral of tax increases under which such taxpayer shall pay the gross tax levied on applicable property, calculated for the first year the application is granted (the "deferral base") and shall be entitled to continue to pay no more than the deferral base for each subsequent year in which the taxpayer, or his surviving spouse, continues to meet such eligibility requirements, subject to the following:

- (1) The recipient shall enter into a written agreement with the Town providing for reimbursement, which shall be recorded in the land records of the Town and shall constitute a lien on the property payable upon death or conveyance.
- (2) All benefits shall be reimbursed to the Town upon the death of the recipient, unless the recipient's surviving spouse applies for benefits under this program and also qualifies under § 95-8, or conveyance of the real property subject to taxation.
- (3) All benefits shall be subject to an interest charge at the greater of the annual percentage rate of 3% and the rate on ten-year U.S. Treasury Notes. The rate for the purposes of this subsection shall be set by the Chief Fiscal Officer of the Town of Fairfield on January 31 in each calendar year or, if such day is a day on which the fiscal office of the Town of Fairfield is not open, on the next prior day on which it is open. Such rate shall be effective for the following year. Such interest shall be simple interest, not compounded, and shall accrue from the date of deferral until the date of repayment.
- (4) Total deferments, including accrued interest, for all years shall not exceed 70% of the most recent assessed value of the real property.

**(5) Tax can be deferred for a period of up to 13 years.**

**(6)** The qualifying income threshold of ~~\$77,800~~ **\$80,000** for the tax deferral program indicated in § 95-15B above shall be adjusted in the same manner as described in § 95-15C(2) with respect to the tax credit program.

**(7)** If a decrease in the mill rate lowers the normal tax bill below the original deferral base, the applicant will pay the normal tax. When the normal tax bill exceeds the original deferral base, the applicant will pay the original deferral base.

**C. Tax credit.**

**(1)** Any applicant meeting the eligibility requirements of § 95-8 and having qualifying income shown in the table below, adjusted annually as provided in Subsection C(2), below, shall be entitled to a tax credit of up to a maximum (as limited by § 95-10) provided in the following table, effective for the assessment year beginning October 1, ~~2010~~ **2012**, and for each assessment year thereafter:

Qualifying Income		Amount of Benefit	
Over	Not Exceeding	Benefit (Married)	Benefit (Single)
\$0	\$14,500	\$4,400	\$3,900
\$14,501	\$20,800	\$3,900	\$3,500
\$20,801	\$25,700	\$3,200	\$2,800
\$25,701	\$30,700	\$2,800	\$2,500
\$30,701	\$37,700	\$2,200	\$1,900
\$37,701	\$44,000	\$1,500	\$1,200
\$44,001	\$60,900	\$900	\$900

Qualifying Income		TAX CREDIT	CAP
Over	To	% of Tax Due	Not to Exceed
\$0	\$16,700	67%	\$5,000
\$16,701	\$23,900	60%	\$4,500
\$23,901	\$29,500	50%	\$3,700
\$29,501	\$35,300	42%	\$3,500
\$35,301	\$43,400	33%	\$2,700
\$43,401	\$50,600	25%	\$2,000
\$50,601	\$70,000	15%	\$1,400

For prior credit option participants tax credit will not be less than calculated for 2012/2013, based upon 2012/2013 qualification levels.

(2) The amounts of qualifying income shown in the above table shall be adjusted annually in a uniform manner to reflect the annual inflation adjustment in social security income, with each adjustment of qualifying income determined to the nearest \$100. Each such adjustment shall be prepared by the Secretary of the Office of Policy and Management, State of Connecticut, in relation to the annual inflation adjustment in social security, if any, becoming effective at any time during the twelve-month period immediately preceding the first of October of each year, and shall be the amount of such adjustment which is distributed to the Assessor as of December 31 next following. Adjustments for any bracket of qualifying income not included in the adjustments made by the Secretary of the Office of Policy and Management shall be made by the Assessor by applying the same percentage used by the Secretary of the Office of Policy and Management in making its adjustments and with each adjustment of qualifying income determined to the nearest \$100.

**§ 95-15.1. Report by Assessor.**

The Assessor shall report to the RTM every June on the tax relief program established under Article III of Chapter 95.

**§ 95-15.2. Severability.**

In the event that any provision of §§ 95-7 through 95-15 of the Fairfield Town Code is found to be unlawful, only such unlawful provision shall be ineffective, and all other provisions shall remain in full force and effect.

**§ 95-15.3. When effective.**

[Amended 11-24-2008]

The amendments to §§ 95-7 through 95-15.2 shall become effective immediately after the period for subjecting them to a referendum has expired.

**§ 95-15.4. RTM Review Committee.**

**[Amended 11-24-2008; 11-22-2010]**

At its first regularly scheduled meeting in January ~~2012~~– **2014**, the Representative Town Meeting shall convene a special committee to review Article III of Chapter 95, Tax Relief for Elderly and Disabled Homeowners.