

2013/2014 Mil Rate	2014/2015 Mil Rate	Grand List Impact	Expense Impact	Non Tax Revenue Impact *	TOTAL MIL INCREASE	% Increase
30.28	30.88	-0.17	0.66	0.11	0.60	1.98%

INCREASE IN TOWN OPERATIONS BUDGET 2.51%

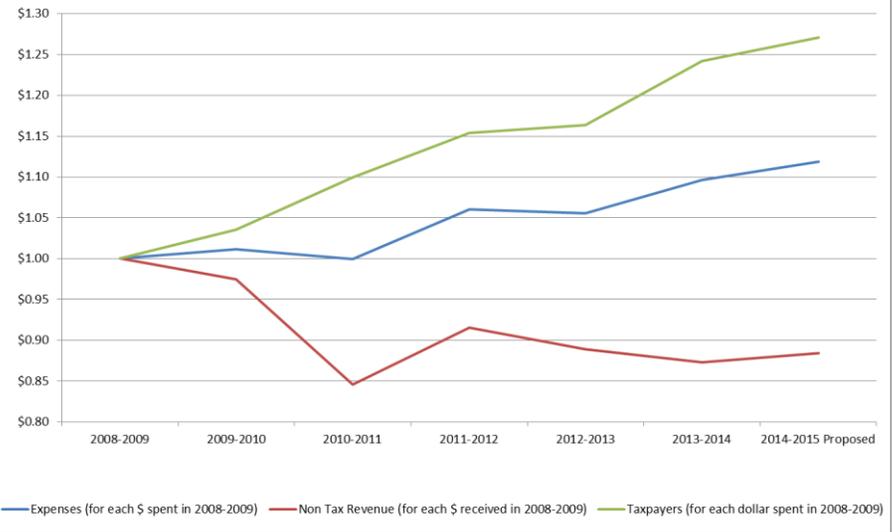
TOTAL INCREASE IN TOWN BUDGET 2.20%

INCREASE IN BOARD OF EDUCATION BUDGET 2.20%

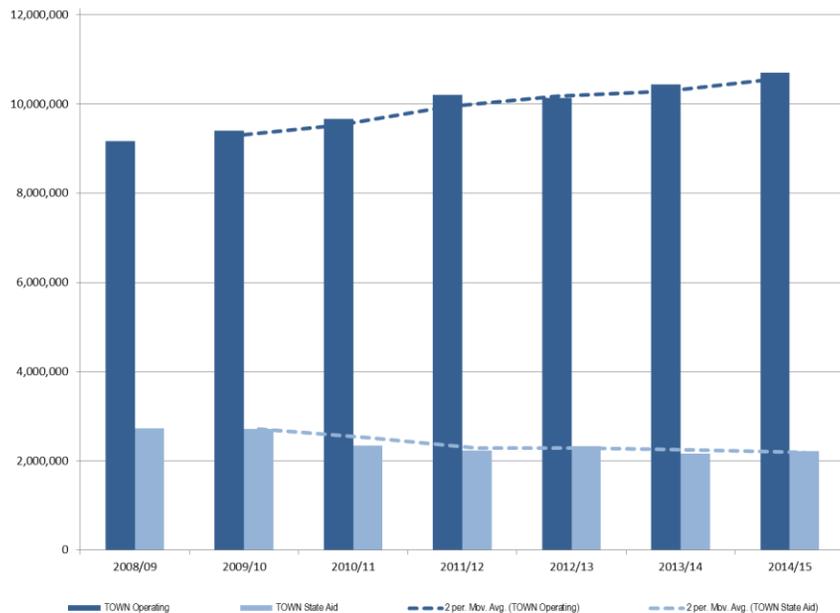
INCREASE IN MIL RATE: 1.98%

* If Non Tax Revenue had grown at the same rate as operational expenses

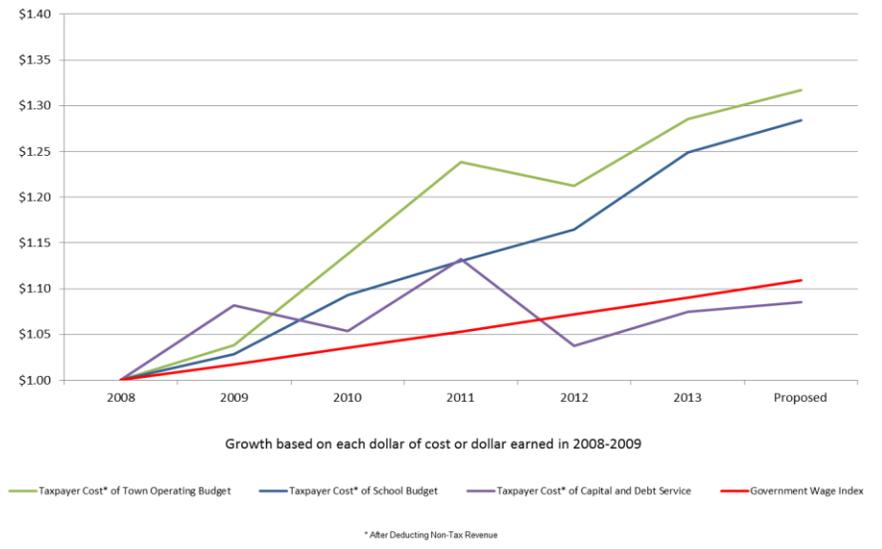
As Mandates Rise and State and Federal Funding Falls in Proportion to Taxes Paid, Taxpayers Shoulder the Burden in the Adopted Budgets



Growth of Adopted Town Budgets Over Last Six Years, Also Showing Negative Impact of State Aid



Growth of Taxpayer Cost * of Town Budgets Compared to Wage Growth



These documents were created by BOF Chairman, Robert Tarlov, and the numbers have not been verified by the Town, and the Town does not accept any responsibility for any errors.

Budget Summary

	Adopted Budget FY 2013-2014	Projected Actual Budget FY 2013-2014	Proposed Budget FY 2014-2015	\$ + / - Over Adopted	% + / - Over Adopted	IGA Energy Project: Energy Savings/ Lease Payment	Budget Increase w/o Energy Savings % + / - Over Adopted		
TOWN BUDGET									
General Government	2,461,497	2,321,771	2,460,868	-629	-0.03%				
Contingency (.5%)	52,229	52,229	53,004	775	1.48%				
Public Safety: Fire, Ambulance, Police, EMC	2,334,112	2,454,130	2,494,989	160,877	6.89%	18,676	7.69%		
Fire/Ambulance (includes energy savings)	1,122,600	1,198,967	1,235,086	112,486	10.02%	18,676	11.68%		
Police	1,193,510	1,237,447	1,241,940	48,430	4.06%				
Public Works (includes energy savings)	3,145,849	3,276,733	3,279,566	133,717	4.25%	34,356	5.34%		
Community and Human Services (includes Health)	1,436,721	1,425,603	1,464,518	27,797	1.93%	9,878			
Youth and Social Service (including C3)	330,300	322,565	336,899	6,599	2.00%	443	2.13%		
Library	533,165	535,865	541,557	8,392	1.57%	9,435	3.34%		
Recreation	175,357	169,168	177,438	2,081	1.19%				
Senior Services	261,610	261,716	263,750	2,140	0.82%				
Health Insurance	1,002,760	1,002,727	941,618	-61,142	-6.10%				
TOTAL TOWN OPERATIONAL	10,433,168	10,533,193	10,694,563	261,395	2.51%	62,910			
Debt	2,093,641	2,054,915	1,972,866	27,837	1.02%	65,392			
Transfers (Capital Improvement)	623,041	703,319	771,653						
TOTAL TOWN EXPENSES	13,149,850	17,017,155	13,439,082	289,232	2.20%				
NON TAX REVENUE	2,157,769	2,504,396	2,216,390	58,621	2.72%				
AMOUNT TO BE RAISED BY TAXES	10,992,081		11,222,692	230,611	2.10%				
Board of Ed									
BOE Operating	33,497,866		34,052,034	554,168	1.65%				
Employee Benefits (health, life, DI, vision)	5,573,488		5,581,761	8,273	0.15%				
Capital Improvement Projects	4,700		300,000	295,300	6283%				
TOTAL BOARD OF ED EXPENSES	39,076,054		39,933,795	857,741	2.20%				
NON TAX REVENUE	14,238,840	14,358,036	14,402,833	163,993	1.15%				
AMOUNT TO BE RAISED BY TAXES	24,837,214		25,530,962	693,748	2.79%				

INCREASE IN TOWN OPERATIONS BUDGET	2.51%
TOTAL INCREASE IN TOWN BUDGET	2.20%
INCREASE IN BOARD OF EDUCATION BUDGET	2.20%
INCREASE IN MIL RATE	1.98%

Mill Rate - Increase 1.98%

Contribution to Mill Rate						
Adopted 2013-2014	Proposed w/2013 Grandlist	2014-2015 w/2014 Grandlist	Impact of Grand List Growth	Increase	% of the Whole	
2.05	2.05	2.04	-0.01	-0.59%	18.31%	
0.04	0.04	0.04	0.00	0.91%	0.39%	
1.94	2.08	2.06	-0.01	6.28%	18.57%	
0.93	1.03	1.02	-0.01	9.39%	9.19%	
0.99	1.03	1.03	-0.01	3.47%	9.24%	
2.62	2.73	2.71	-0.02	3.66%	24.40%	
1.19	1.22	1.21	-0.01	1.36%	10.90%	
0.27	0.28	0.28	0.00	1.42%	2.51%	
0.44	0.45	0.45	0.00	1.00%	4.03%	
0.15	0.15	0.15	0.00	0.61%	1.32%	
0.22	0.22	0.22	0.00	0.25%	1.96%	
0.83	0.78	0.78	0.00	-6.63%	7.01%	
8.68	8.90	8.84	-0.05	1.92%		
1.74	1.64	1.63	-0.01	-6.30%	14.68%	
0.52	0.64	0.64	0.00	23.15%	5.74%	
10.94	11.18	11.11	-0.07	1.62%		
-1.79	-1.84	-1.83	0.01	2.13%	(0.01)	Proportion of Total Budgets 30.54%
9.14	9.33	9.28	-0.05	1.52%		
27.86	28.32	28.16	-0.16	1.08%		
4.64	4.64	4.61	-0.03	-0.46%		
0.004	0.25	0.25	0.00	6246.71%		
32.50	33.21	33.02	-0.18	1.61%		
-11.84	-11.98	-11.91	0.07	0.58%	0.12	Proportion of Total Budgets 69.5%
20.66	21.23	21.11	-0.12	2.20%		
29.80	30.57	30.39	-0.17		0.17	
0.48	0.48	0.49			Reserve for Taxes assumed not to be collected in current year	
2013/2014 Mil Rate	2014/2015 Mil Rate	Grand List Impact	Expense Impact	Non Tax Revenue Impact *	TOTAL MIL INCREASE	% Increase
30.28	30.88	-0.17	0.66	0.11	0.60	1.98%

Colchester Employees * - Full time Equivalents (FTE) 1 FTE = 40 hour week

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2013-2015	2008-2014
Town Services	21.1	20.9	21.1	21.1	20.9	20.4	19.6	(0.8)	(1.5)
Community Services	21.1	20.9	21.6	21.0	20.7	20.0	20.0	0.0	(1.1)
Public Works	27.3	26.9	25.3	25.4	25.5	24.1	24.1	(0.0)	(3.2)
Public Safety	17.9	16.9	19.9 **	19.9	19.9	19.9	18.9	(1.0)	1.0
Total	87.4	85.5	87.9	87.3	86.9	84.4	82.6	(1.8)	(4.8)

Health Department replaced by Chatham Health District

* Does not include Registrars of Voters and Civil Preparedness

** Impacted by addition of EMT's initially financed by Federal SAFER Grant

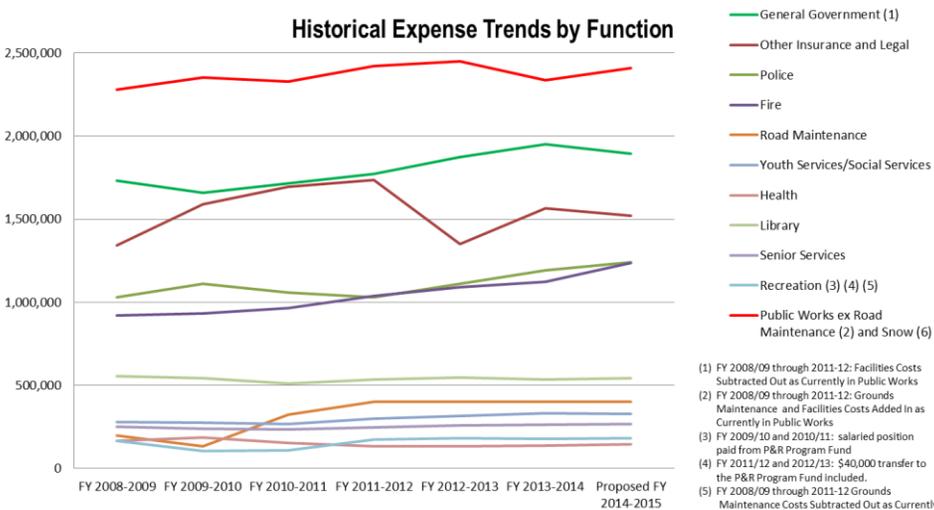
MILL RATE HISTORY

FY 2000-2001	FY 2001-2002	FY 2002-2003	FY 2003-2004	FY 2004-2005	FY 2005-2006	FY 2006-2007	FY 2007-2008
27.53	28.46	29.40 *	30.35	31.02	31.75	32.47	23.01 *

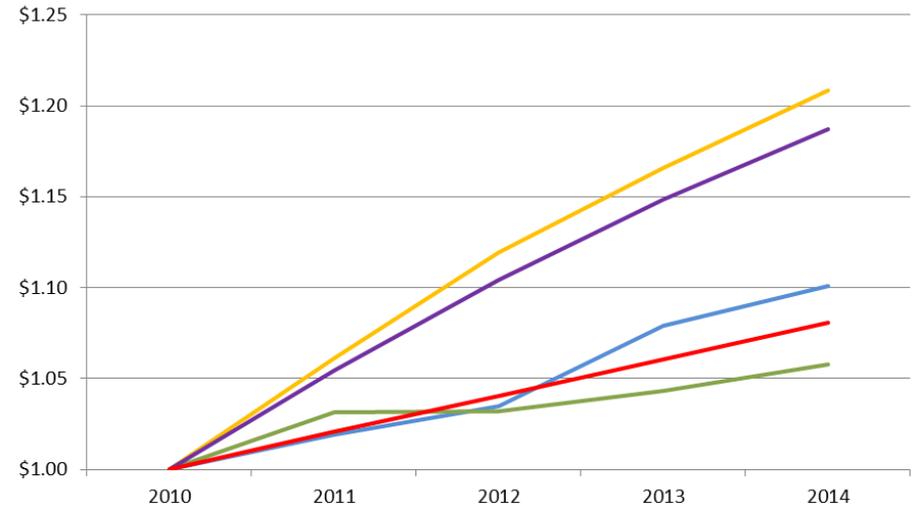
FY 2008-2009	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	2013-2014	Proposed FY 2014-2015
23.01	23.65	25.07	25.85	28.80 *	30.28	30.88

* revaluation year

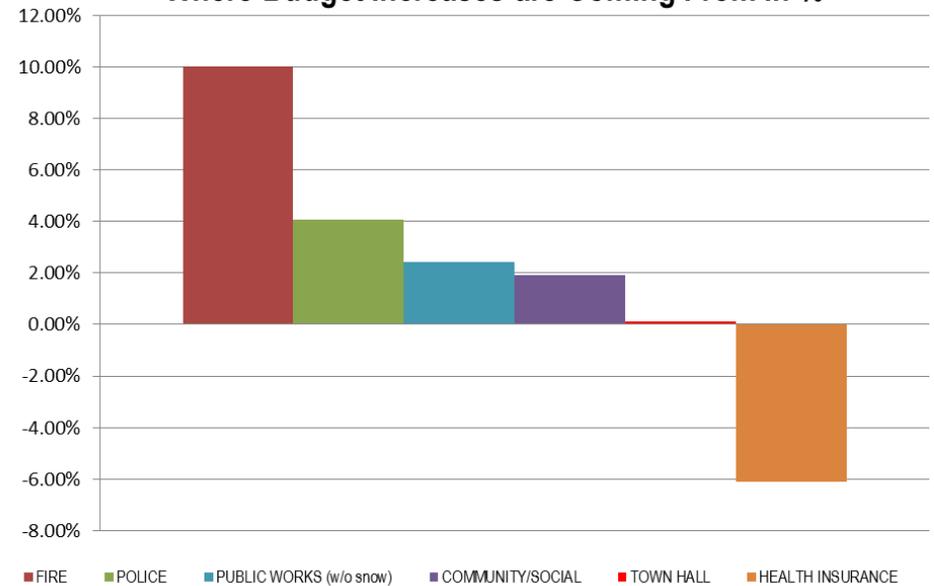
Historical Expense Trends by Function



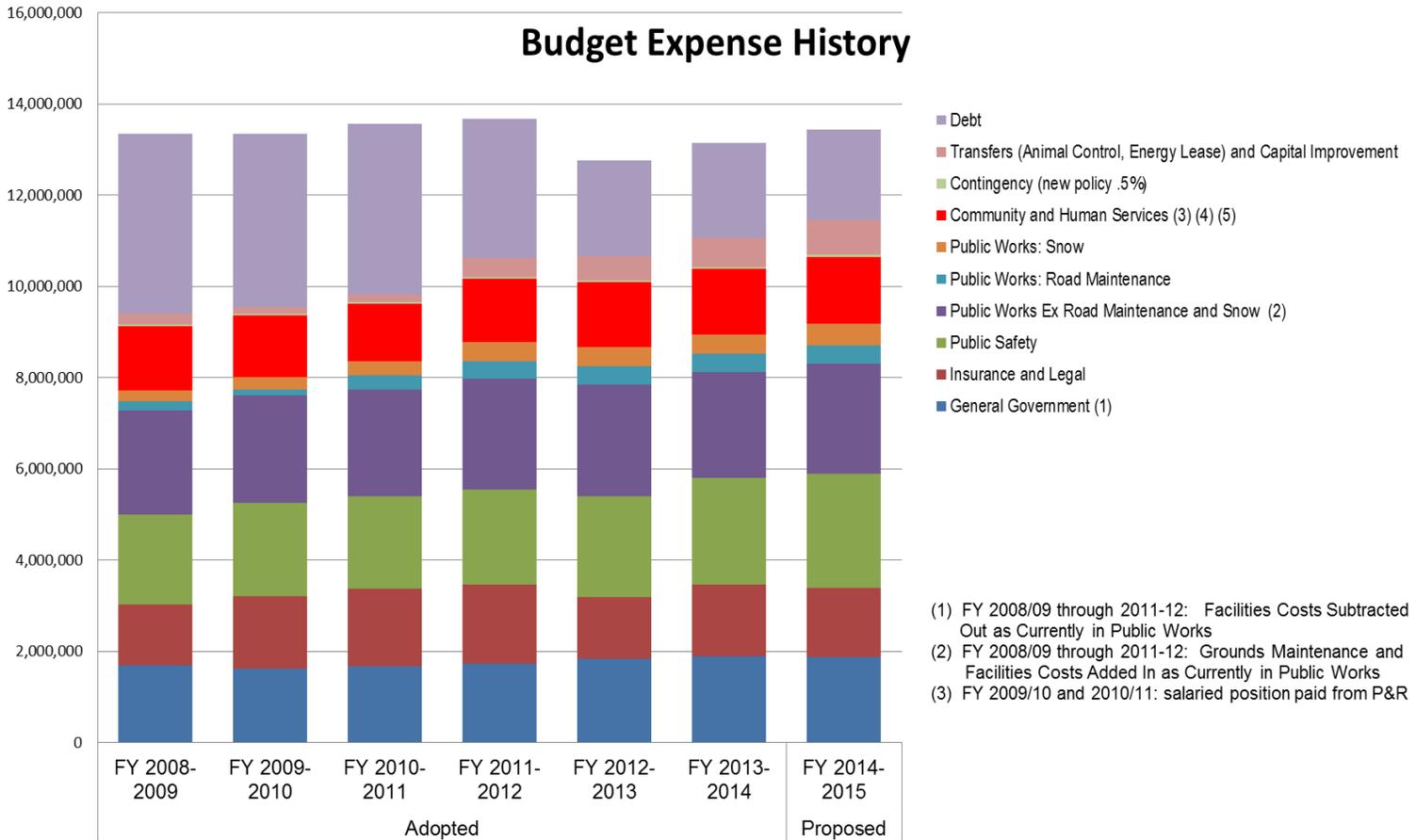
Growth of Colchester Payroll Compared to US Government Wage Index



Compared to Last Year: Where Budget Increases are Coming From In %



Budget Expense History



- (1) FY 2008/09 through 2011-12: Facilities Costs Subtracted Out as Currently in Public Works
- (2) FY 2008/09 through 2011-12: Grounds Maintenance and Facilities Costs Added In as Currently in Public Works
- (3) FY 2009/10 and 2010/11: salaried position paid from P&R

	Adopted						Proposed	Difference			
	FY 2008-2009	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	2013/2014 vs 2014/2015		2007/2008 vs 2014/2015	
								\$ Difference	% Difference	\$ Difference	Annualized Increase
General Government ⁽¹⁾	1,692,172	1,617,211	1,677,064	1,730,812	1,835,621	1,896,961	1,880,971	-15,990	-0.84%	188,799	1.92%
Insurance and Legal	1,343,683	1,588,585	1,696,379	1,737,763	1,350,978	1,567,296	1,521,515	-45,781	-2.92%	177,832	2.60%
Public Safety	1,961,450	2,053,445	2,030,638	2,077,258	2,211,618	2,334,112	2,494,989	160,877	6.89%	533,539	2.95%
Public Works Ex Road Maintenance and Snow ⁽²⁾	2,281,038	2,353,176	2,327,916	2,423,556	2,451,805	2,334,959	2,410,161	75,202	3.22%	129,123	1.43%
Public Works: Road Maintenance	198,447	133,097	320,876	400,000	400,000	400,000	400,000	0	0.00%	201,553	12.36%
Public Works: Snow	240,883	277,586	299,130	412,419	419,396	410,890	469,405	58,515	14.24%	228,522	11.76%
Community and Human Services ^{(3) (4) (5)}	1,405,066	1,339,541	1,270,542	1,382,998	1,425,631	1,436,721	1,464,518	27,797	1.93%	59,452	0.37%
Contingency (new policy .5%)	40,000	40,000	40,000	40,000	40,000	52,229	53,004	775	1.48%	13,004	4.55%
Transfers (Animal Control, Energy Lease) and Capital Improvement	230,281	151,055	154,503	412,361	526,427	623,041	771,653	27,837	1.02%	541,372	18.00%
Debt	3,945,937	3,791,284	3,752,603	3,061,530	2,095,890	2,093,641	1,972,866			-1,973,071	-10.02
TOTAL	13,338,957	13,344,980	13,569,651	13,678,697	12,757,366	13,149,850	13,439,082	289,232	2.20%	100,125	-0.11%
	-3.84%	0.05%	1.68%	0.80%	-6.74%	3.07%	2.20%				

(1) FY 2008/09 through 2011-12 Facilities Costs Subtracted Out as Currently in Public Works

(2) FY 2008/09 through 2011-12 Grounds Maintenance and Facilities Costs Added In as Currently in Public Works

(3) FY 2009/10 and 2010/11: salaried position paid from P&R Program Fund

(4) FY 2011/12 and 2012/13: adjusted for \$40,000 transfer to the P&R Program Fund

(5) FY 2008/09 through 2011-12: Grounds Maintenance Costs Subtracted Out as Currently in Public Works

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