

TOWN OF CHAPLIN

PRELIMINARY BUDGET PROPOSAL

Fiscal Year 2020-2021



Prepared by the Board of Finance
For the 2020 Board of Finance Budget Public Hearing

On May 11, 2020 at 7:00 p.m.

REMOTE MEETING

Dial In (Toll Free): [1 877 568 4106](tel:18775684106)

Access Code: 153-472-229

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Dear Chaplin Residents and Taxpayers,

The Board of Finance is pleased to recommend the following budget for the upcoming Fiscal Year 2020-21. We consider this budget to be financially sound and in the best interests of the Town's residents and all taxpayers.

The budget approval process will be very different this year due to limitations placed on public meetings under various Executive Orders issued by Governor Ned Lamont. Accordingly, the Board of Finance is now authorized to approve the FY 2020-21 Chaplin Town and Board of Education budgets pursuant to a resolution adopted by the Board of Selectmen on April 9, 2020. This resolution appears as Appendix A to this letter.

Highlights of this proposed FY 2020-21 budget are as follows:

- **First and foremost, this budget maintains the current mill rate of 32.50 mills.**
- **A total Town Budget of \$8,883,373** has been approved by the Board of Finance.
 - This represents an approximate 2.48% increase from the current FY 2019-20 adjusted Expenditure budget.
- **Total Revenues are projected to be \$9,060,432** based on the Governor's proposed budget, which was submitted to the Legislature in February 2020.
 - This represents an approximate 2.33% decrease from the current FY 2019-20 adjusted Revenue budget.
- **A budget surplus of \$177,059** is projected which will be added to the Town's Unassigned Fund Balance.
- **The Town's Unassigned Fund Balance is projected to be \$1,235,855** at fiscal year end (June 30, 2021).
 - This represents 13.91% of Expenditures, which exceeds the recommended range of 10-12%, but which will likely be needed in the next 1 to 2 years for additional infrastructure and bridge repairs.
- **PLEASE NOTE – COVID-19 Statement:** The Board of Finance anticipates that there will be a financial impact of the COVID-19 pandemic due to economic dislocations. The impact may manifest itself in reduced tax revenue, reduced State funding, or in additional expenditures. The magnitude of the impact cannot be estimated at this time. However, \$200,000 of the Unassigned Fund Balance (approx. 1 mill) has been earmarked to address any potential negative impact on the budget from COVID-19.

A Budget Executive Summary follows this letter and this entire budget document is published on the Town web site. Printed copies will be available at the Town Hall, Library, and Senior Center when these town offices reopen. The budget document itself provides additional detail for the current year's adjusted FY 2019-20 budget, the **proposed FY 2020-21 budget**, and an "estimated" FY 2021-22 budget.

With approval of this budget for FY 2020-21, Chaplin will be in an excellent position to continue providing essential services, quality Education, enhanced Public Safety, and improved infrastructure to its citizens. In short, we can expect to continue enjoying the excellent quality of life that has drawn us to this fine community.

In closing, on behalf of the Board of Finance, I wish to thank the various Town agencies, the Board of Education and Administration, and our elected/appointed officials for their cooperation throughout this budget process. Finally, I extend the Board's gratitude to our Town Hall staff for their many hours of gracious assistance in preparing this budget for presentation to you.

Sincerely for the Board of Finance,

/s/

Richard G. Weingart

E-mail: bofinance@chaplinct.org

Matt Foster, Alternate

Peter Haines, Alternate

Bill Jenkins, Alternate

Members of the Board of Finance:

Victor Boomer

Linda Caron, Secretary

Link Diwan, Vice Chair

Kathy Scott, Recording Clerk

Doug Dubitsky

Jean Lambert

Dick Weingart, Chair

**TOWN OF CHAPLIN, CONNECTICUT
Board of Selectmen
Chaplin Town Hall
495 Phoenixville Road
Chaplin CT 06235**

**RESOLUTION AUTHORIZING THE BOARD OF FINANCE TO ADOPT THE ANNUAL TOWN BUDGET
WITHOUT THE ANNUAL TOWN BUDGET MEETING AND REFERENDUM**

Pursuant to the authority provided to this Board of Selectmen by paragraph 13 of the March 21, 2020 Executive Order 7I, and paragraph 2 of the March 20, 2020 Executive Order 7H of the Governor of the State of Connecticut, it is RESOLVED that the Board of Finance of the Town of Chaplin is hereby authorized and required to promptly and timely adopt the annual Town budget of the Town of Chaplin for the fiscal year beginning July 1, 2020, without the usual annual town meeting on the budget and subsequent referendum authorized or required by State law and local ordinance, but rather in compliance with said paragraph 13 of Executive Order 7I, and also with paragraph 1 of the March 14, 2020 Executive Order 7B of the Governor of the State of Connecticut, subject only to the further Order of the Governor and the subsequent Resolution of this Board.

So Moved by Anthony Pinto Selectman Second by Kenneth Fortier Selectman

Dated at Chaplin, Connecticut this 9th day of April, 2020

Executive Summary for Town Budgets in FY 2019-20, Proposed for FY 2020-21, and Estimated for FY 2021-22

The intent of this Executive Summary is to inform the public about the current fiscal year budget performance and also to highlight factors having the potential to affect Chaplin's FY 2020-21 budget and overall financial position.

FY 2019-2020 Budget Performance (Current Year):

▪ Revenues vs. Expenditures:

- Current projections now indicate that the town government budget will show a surplus of approximately \$607,813 by June 30, 2020.
- This projection is based on current expenditure rates and does not account for any as-yet-unknown potential one-time additional expenditures.
- This compares to a projected surplus of \$578,303 when the budget was formulated last year following approval of the State budget for FY 2019-20.
- Higher than anticipated tax collections, and State funding, are largely responsible for the positive change in budget performance.

▪ Significant Capital Equipment planning and Infrastructure upgrades during the current year:

- Approximately \$231,750 was invested in the paving, repair and chip sealing of the Town's roads.
- A new pickup truck was purchased for approximately \$45,000.
- The North Bear Hill Road drainage and infrastructure project was completed following a planned transfer of \$500,000 from the General Fund to the Capital Projects Fund.
- A total of \$80,000 was appropriated for sidewalk replacement and parking lot repaving at the Town Hall.
- Additional capital funds in the amount of \$116,000 were set aside for vehicle and equipment replacement, infrastructure repairs, and tree removal.
- At Chaplin Elementary School, a chain link fence was installed around the pre-K playground and the gymnasium wall foam safety panels were replaced at a total cost of approximately \$20,000.

▪ The Town's General Fund Balance:

- The Unassigned Fund Balance was \$1,300,983 at the beginning of this fiscal year - 15.63% of Expenditures.
- The Board of Finance has Committed/Assigned the following Fund Balances:
 - Committed-Purchase of replacement SCBA system for the Fire Department \$150,000
 - Assigned-Potential future transfer for replacement of Bedlam and England Road bridges: \$500,000
- The Unassigned Fund Balance is projected to be \$1,258,796 at the end of the fiscal year - 14.52% of Expenditures.

FY 2020-21 (Board of Finance Proposed Budget to be approved for next Fiscal Year):

▪ Mill Rate:

- The October 2019 Grand List decreased by \$4,316,930 or 1.98%. This decrease was mainly due to depreciation of recently installed equipment at the Algonquin gas transmission station and pipeline on Tower Hill Road. This depreciation of equipment will continue to negatively impact the Grand List for the next several years.
- **The Board of Finance recommends that the current mill rate of 32.5 mills be maintained for FY 2020-21.**

▪ Revenues:

- Under the Governor's budget proposed in February 2020, Chaplin's Education Cost Sharing (ECS) grant would be *reduced by approximately \$70,000 in FY 2020-21*. With the Board of Finance proposal to keep the mill rate at 32.5 mills, local tax revenues are projected to decrease by approximately \$141,000 or 1.98%.
- A budget surplus of \$177,059 is projected. This extra revenue will offset the projected loss of State funding and also will be directed toward much needed infrastructure repairs and equipment replacement.

▪ **Expenditures:**

- The total budget is \$8,883,373 with an overall budget increase of \$214,882 or 2.48%.
- The budget funds current Government Operations and Capital Projects with these changes from FY 2019-20:
 - Govt. Operations: A budget of \$2,072,255 - an increase of approx. \$67,493 or 3.67%.
 - Capital Projects: A CIP Fund budget of \$382,694 – a decrease of \$121,044 or 24.0%.
 - Funding is continued for significant road maintenance of \$238,700 plus an additional \$176,000 for vehicle and equipment replacement, drainage and infrastructure projects, tree removal, and Library/Senior Center parking lot paving.
 - A total of \$150,000 is also included for replacement of the Fire Department’s SCBA system, which is required to meet NFPA standards.
 - A second installment of \$10,000 is also funded for the Chaplin 2022 Bicentennial Celebration.
- The budget funds both the Chaplin Elementary School (CES) and the Parish Hill Middle/High School (RSD11) budgets with these changes from FY 2019-20:
 - CES: Budget of \$3,837,593 for an increase of \$93,600 or 2.5%.
 - RSD11: Total budget of \$6,484,695 for an increase of 0.97%.
 - Chaplin’s RSD11 assessment is expected to increase dramatically by \$2,581,694.
 - ✓ This increase in the assessment is largely due to an increase in the percentage of Chaplin students enrolled at PHMS/HS (37.45% up to 40.08%).

▪ **The Town’s General Fund Balance:**

- The Unassigned Fund Balance is projected to decrease to \$1,235,855 – 13.91% of Expenditures at the end of the fiscal year. Please note that this projection cannot account for uncertainty in tax collections or funding from the State budget.

FY 2021-22 Budget (for Estimation purposes only):

Factors likely to affect the FY 2021-22 budget follow. While many of these factors are simply *best estimates* based upon stated assumptions, taken together they do provide a general picture of the budget fundamentals for the year. Assumptions about the Mill Rate, Revenues, and Expenditures are as follows:

▪ **Mill Rate:**

- The Board estimates that the mill rate of 32.50 may increase to 33.50 for the fiscal year due to increased costs and a continuing decrease in the Grand List for Personal Property. However, the board intends to avoid a mill rate increase as long as reasonably possible and financially prudent.

▪ **Revenues:**

- Tax and other local revenues are assumed to increase slightly by approximately \$52,928 or 0.76%. The Grand List for Real Estate & Personal Property is projected to continue decreasing gradually due to depreciation on the Algonquin and Eversource personal property accounts. Motor Vehicle values are projected to increase by 1.20%.
- State revenues are assumed to decrease as proposed in the Governor’s February 2020 budget. However, any further reductions in the State budget for municipal aid will require a reassessment of our own budget priorities.

▪ **Expenditures:**

- Govt. Operation costs are estimated to increase by 2.0%.
- Capital Project costs are estimated to remain level in accordance with the Capital Plan (CIP) for FYs 2021-25.
- The combined education budgets for CES and PHMS/HS are assumed to increase by 2.5% due to continuing cost pressures. Chaplin’s RSD11 assessment for FY 2021-22 cannot be accurately estimated at this time.

▪ **The Town’s General Fund Balance:**

- A slight budget surplus of \$20,587 is estimated.
- The town’s Unassigned Fund Balance is estimated to increase modestly to \$1,256,441 - approximately 13.83% of Expenditures as of June 30, 2021.
- Please note that this estimate excludes, by necessity, a large number of unknown factors on both expenditure and revenue sides.

	A	B	C	D	E	F	G
1	Town of Chaplin						04/27/2020
2							
3	BUDGET, MILL RATE, and FUND BALANCE Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROPOSED BUDGET)						
4							
5	<u>BUDGET GOALS and ASSUMPTIONS:</u>						
6	The budget goals and assumptions below have been established by the Board of Finance to accomplish the following:						
7	<u>For FY 2020-21:</u>						
8	1. Maintain a stable mill rate = 32.5 mills.						
9	3. Maintain an Unassigned Fund Balance equal to approximately 10-14% of annual Expenditures, however, circumstances may dictate additional reserves.						
10	4. Use the Fund Balance in a judicious way to avoid large structural deficits.						
11	5. Use a portion of any excess Fund Balance for urgently needed Capital Equipment purchases and Infrastructure repairs.						
12	6. Maintain additional Fund Balance as protection against:						
13	a. Unknown impact of COVID-19 pandemic on Revenues and Expenditures.						
14	b. Estimated repair & replacement needs for aging Town infrastructure and vehicles.						
15	c. Uncertain State grant funding for municipal aid in FY 2020-21, FY 2021-22, and beyond.						
16	d. Unknown Bedlam Road and England Road bridge costs.						
17	<u>For FY 2021-22:</u>						
18	1. <u>The mill rate can be expected to increase to 33.5 mills.</u>						
19	2. Assume Grand List DECREASE for Real Estate & Personal Property and 1.2% INCREASE for Motor Vehicles based on historical data.						
20	3. Assume Expenditure growth of 2.0% for Town Government and 2.5% for both the Board of Education/CES and RSD11 budgets.						
21	NOTE: It is assumed that State grant funding for municipal aid for FY 2020-21 & FY 2021-22 is the same as proposed in the Governor's budget of February 2020.						
22	<u>Section 1: REVENUE & EXPENDITURE SECTION</u>		FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-21	FY 2021-22
23			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
24			(FY 2018)	(FY 2019)	(FY 2020)	(FY 2021)	(FY 2022)
25							
26	Total REVENUES-BUDGET: (See NOTE 1)		\$ 8,764,944	\$ 8,462,443	\$ 9,276,304	\$ 9,060,432	\$ 9,108,360
27	Actual Year-to-Year Increase (Decrease):			(302,501)	813,860	(215,872)	47,928
28	Percentage Year-to-Year Increase (- Decrease):			-3.45%	9.62%	-2.33%	0.53%
29							
30	Total EXPENDITURES-BUDGET:		\$ 7,978,387	\$ 8,325,804	\$ 8,668,491	\$ 8,883,373	\$ 9,087,774
31	Actual Year-to-Year Increase (Decrease):			\$347,417	\$342,687	\$214,882	\$204,401
32	Percentage Year-to-Year Increase (- Decrease):			4.35%	4.12%	2.48%	2.30%
33							
34	\$\$\$\$\$	Surplus or (Deficit):	786,557	136,639	607,813	177,059	20,587
35			4.25	0.73	2.82	0.84	0.10
36			Mill Surplus	Mill Surplus	Mill Surplus	Mill Surplus	Mill Surplus
37	NOTE 1: STATE REVENUE and BUDGETED EXPENDITURE projections for FY 2018-19 are based on the Governor's budget proposal (02/07/2018).						
38							
39	<u>Section 2: MILL RATE SECTION</u>		FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-21	FY 2021-22
40			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
41							
42	#####	Fiscal Year MILL Rate (Real Estate & Personal Property):	35.05	32.50	32.50	32.50	33.50
43	Actual MILL RATE Increase (Decrease) for Fiscal Year:			(2.55)	0.00	0.00	1.00
44	Percentage MILL RATE Increase (Decrease) for Fiscal Year:			-7.28%	0.00%	0.00%	3.08%
45							
46	#####	Fiscal Year MILL Rate (Motor Vehicles):	32.00	32.50	32.50	32.50	33.50
47							

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1	Town of Chaplin						04/27/2020
2							
3	BUDGET, MILL RATE, and FUND BALANCE Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROPOSED BUDGET)						
4							
48	Section 3: FUND BALANCE SECTION		FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-21	FY 2021-22
49			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
50							
51	&&&&&&	TOTAL Fund Balance, Beginning of Fiscal Year	\$ 981,134	\$ 1,770,866	\$ 1,392,632	\$ 2,000,445	\$ 2,027,504
52	\$\$\$\$\$\$	-- Excess (Deficiency) of REVENUES vs. EXPENDITURES:	n/a	136,639	607,813	177,059	20,587
53		-- Net Change in Fund Balance:	789,732	(514,873)	0	(150,000)	0
54		TOTAL Fund Balance, End of Fiscal Year	1,770,866	1,392,632	2,000,445	2,027,504	2,048,090
55							
56	&&&&&&	Fund Balance Classifications:					
57		-- Nonspendable/Restricted:	(91,477)	(91,649)	(91,649)	(91,649)	(91,649)
58		-- Committed: May 2020-FY 2019-20 transfer to CIP FUND for replacement of Fire Dept. SCBA system.			(150,000)	n/a	n/a
59		-- Assigned: To Balance Following Fiscal Year Budget	(38,100)	0	0	0	0
60		-- Assigned: POTENTIAL loss of Revenue & additional Expenditures due to economic disruption caused by COVID-19.			0	(200,000)	(200,000)
61		-- Assigned: POTENTIAL future transfer to CIP Fund for England & Bedlam Road bridges (one time transfer)			(500,000)	(500,000)	(500,000)
62		-- Assigned: POTENTIAL future transfer to CIP FUND	(125,000)	0	0	0	0
63							
64	&&&&&&	UNASSIGNED Fund Balance, End of Year:	\$ 1,516,289	\$ 1,300,983	\$ 1,258,796	\$ 1,235,855	\$ 1,256,441
65		Actual Fiscal Year Increase (Decrease):		\$ (215,306)	\$ (42,187)	\$ (22,941)	\$ 20,587
66	%%%%%%%%	Percentage of Total Expenditure Budget for Fiscal Year:	19.00%	15.63%	14.52%	13.91%	13.83%
67			AUDIT	AUDIT			
68							
69							
70							
71	Section 4: PROPERTY TAX REVENUE SECTION		FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-21	FY 2021-22
72			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
73	LEGEND: RE=Real Estate; PP=Personal Property;						(Est. RE/PP = NO Incr;
74	MV=Motor Vehicles; MVS=Motor Vehicle Supplemental						MV/MVS = 1.2% Incr)
75		a. Net Grand List as of Previous October 1 (RE & PP):	<u>October 2016</u>	<u>October 2017</u>	<u>October 2018</u>	<u>October 2019</u>	<u>October 2020</u>
76		b. Plus (Less) BAA (Board of Assessment Appeals) Adjustments:	172,072,870	173,137,130	200,458,757	196,633,140	196,633,140
77		c. (Less) Algonquin & Eversource PP Depreciation begin Oct. 2019	114,840	(62,270)	(65,680)	(72,770)	n/a
78		Net Grand List (Real Estate & Personal Property-RE/PP):	n/a	n/a	n/a	0	(5,088,960)
79		d. PROJECTED MILL Rate (RE & PP):	172,187,710	173,074,860	200,393,077	196,560,370	191,471,410
80			<u>35.05</u>	<u>32.50</u>	<u>32.50</u>	<u>32.50</u>	<u>33.50</u>
81		e. Net Grand List as of Previous October 1 (Motor Vehicles-MV):	16,598,390	16,890,930	17,559,350	17,560,900	
82		f. Est. Motor Vehicle Supplemental (MVS):	2,301,948	2,679,543	2,679,543	2,458,007	
83		Net Grand List (Motor Vehicles-MV/MVS):	18,900,338	19,570,473	20,238,893	20,018,907	20,259,134
84		g. PROJECTED MILL Rate (MV & MVS):	<u>32.00</u>	<u>32.50</u>	<u>32.50</u>	<u>32.50</u>	<u>33.50</u>
85							
86		Total Taxable Property:	191,088,048	192,645,333	220,631,970	216,579,277	211,730,544
87		h. Gross Tax Bills:	6,639,990	6,260,973	7,170,539	7,038,827	7,092,973
88		i. Times Estimated Collection Rate:	97.75%	97.75%	97.75%	97.75%	97.75%
89							
90		m. Net Amount to be Collected From Taxes:	\$ 6,490,590	\$ 6,120,101	\$ 7,009,202	\$ 6,880,453	\$ 6,933,381
91							
92	\$\$\$\$\$\$	NOTE: 1 MILL (Net Collectible Taxes) = :	<u>\$185,181</u>	<u>\$188,311</u>	<u>\$215,668</u>	<u>\$211,706</u>	<u>\$206,967</u>
93							
94	#####	Mill Rate:	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
95			<u>35.05</u>	<u>32.50</u>	<u>32.50</u>	<u>32.50</u>	<u>33.50</u>
96							
97	Preliminary Proposal by Board of Finance for ---		FY 2020-2021				

	A	B	C	D	E	F	G
1		Town of Chaplin					04/27/2020
2							
3		REVENUE BUDGET Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROPOSED BUDGET)					
4							
5			2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
6	Acct No.	Account Name	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
7			(FY 2018)	(FY 2019)	(FY 2020)	(FY 2021)	(FY 2022)
8	11000	MISCELLANEOUS REVENUES:					
9		Elem School - Reim/Refunds	0	0	0	0	
10		Elem School - Bus fuel reimbursement (from BOE)	21,440	18,000	18,000	18,000	18,000
11		Investment Interest	16,630	17,700	25,000	25,000	25,000
12		Miscellaneous Revenues-MAWC Reported (ACTUAL)	3,107	7,485	5,000	5,000	
13		Sale of Town Surplus Equipment	1,319	2,050	0	0	0
14		Town Real Estate (FY 14-15 only)	0	0	0	0	0
15		Webster Bank Income - F2F (Begin FY 13-14)	573	880	750	750	750
16		<u>Subtotal Miscellaneous:</u>	<u>43,069</u>	<u>46,115</u>	<u>48,750</u>	<u>48,750</u>	<u>43,750</u>
17							
18	14000	RECEIPTS FOR TOWN SERVICES:					
19		Building Permits	8,923	8,000	9,000	9,000	9,000
20		Cemeteries	2,260	500	750	750	750
21		Conveyance Tax	14,941	16,036	15,000	15,000	15,000
22		Dog Licenses & Surcharges	(455)	600	600	600	600
23		fire Marshall Fees	0	0	200	200	200
24		Historic Commission	100	150	225	225	225
25		Inland/Wetlands - Permits & Regs	N/A	N/A	N/A	N/A	N/A
26		- Application Fees	695	500	550	550	550
27		- Permits & Regs	0	250	250	250	250
28		Pistol Permits		850	650	650	650
29		Planning and Zoning	N/A	N/A	N/A	N/A	N/A
30		- Application Fees	1,434	3,075	2,500	2,500	2,500
31		- DEP Land Use Fees	0	200	300	300	300
32		- Zoning Ordinance Fines	0	1,890	6,000	3,000	3,000
33		Rentals Collected	N/A	N/A	N/A	N/A	N/A
34		- Community Center	0	0	0	0	0
35		- Firehouse Hall Rental	2,050	1,500	1,000	1,000	1,000
36		Transfer Station Fees	8,044	6,000	7,500	7,500	7,500
37		Town Clerk	N/A	N/A	N/A	N/A	N/A
38		- Copies	1,302	2,000	1,500	1,500	1,500
39		- Recording Fees-Town	8,994	8,250	8,250	8,250	8,250
40		- Trade Name	40	60	60	60	60
41		Vital Statistics: Copies and Licenses	1,383	1,100	1,830	1,830	1,830
42		Zoning Board of Appeals	0	0	0	0	
43		<u>Subtotal Receipts for Town Services:</u>	<u>49,711</u>	<u>50,961</u>	<u>56,165</u>	<u>53,165</u>	<u>53,165</u>
44							
45	\$\$\$\$\$	<u>Total - Local Revenue:</u>	<u>\$92,780</u>	<u>\$97,076</u>	<u>\$104,915</u>	<u>\$101,915</u>	<u>\$96,915</u>
46		Actual Year-to-Year Increase (-Decrease):	n/a	\$4,296	\$7,839	(\$3,000)	(\$5,000)
47		Percentage Year-to-Year Increase (-Decrease):	n/a	4.63%	8.08%	-2.86%	-4.91%

	A	B	C	D	E	F	G
1		Town of Chaplin					04/27/2020
2							
3		REVENUE BUDGET Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROPOSED BUDGET)					
4							
5			2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
6	Acct No.	Account Name	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
7			(FY 2018)	(FY 2019)	(FY 2020)	(FY 2021)	(FY 2022)
48	+-----+						
49	15000	STATE REIMBURSEMENTS IN LIEU OF TAXES:					
50		Disability Exemptions	375	336	395	395	395
51		Elderly Tax Reimbursements	0	0	0	0	0
52		Municipal Revenue Sharing (Grant only in FY 16-17)	N/A	N/A	N/A	N/A	N/A
53		- Motor Vehicle	0	0	0	0	0
54		- Sales Tax	0	0	0	0	0
55		- Select PILOT	0	0	0	0	0
56		Municipal Stabilization Grant	40,760	34,779	34,779	34,779	34,779
57		Pequot/Mohegan Grant	79,006	73,052	73,052	73,052	73,052
58		State and Federal Property Reimbursements	31,817	31,817	31,817	31,817	31,817
59		Veterans Exemption	454	418	391	391	391
60		<u>Subtotal Reimbursements In Lieu of Taxes:</u>	<u>\$152,412</u>	<u>\$140,402</u>	<u>\$140,434</u>	<u>\$140,434</u>	<u>\$140,434</u>
61							
62	16000	STATE EDUCATION FUNDING:					
63		Adult Education/Student Improvement	2,903	2,916	3,059	2,789	2,789
64		Educational Cost Sharing: (K-12)	1,614,284	1,761,811	1,715,312	1,643,959	1,643,959
65		Special Education Reimbursement	31,818	44,663	0	0	0
66		- Note: The Special Education reimbursement is <i>UNKNOWN</i> at this time.					0
67		Teachers' Retirement Contribution (NEW in FY 19-20)	0	0	0	0	0
68		<u>Subtotal State Education Funding:</u>	<u>\$1,649,005</u>	<u>\$1,809,390</u>	<u>\$1,718,371</u>	<u>\$1,646,748</u>	<u>\$1,646,748</u>
69							
70	17000	STATE AND FEDERAL FUNDING:					
71		Circuit Court	4,242	3,020	3,025	3,025	3,025
72		Historic Documents Preservation Grant-Town Clerk	4,000	4,500	5,500	5,500	5,500
73		Grants - Restricted	0	0	0	0	0
74		Grants - Miscellaneous	0	0	0	0	0
75		Grants - Public Library (CGS 11-24b.(7)(e) & 11-27)	0	0	0	0	0
76		Municipal Projects Grant	601	601	601	601	601
77		Town Aid Road (TARM)	189,084	186,833	186,806	186,806	186,806
78		FEMA	0	0	0	0	0
79		<u>Subtotal State & Federal Funding:</u>	<u>\$197,927</u>	<u>\$194,954</u>	<u>\$195,932</u>	<u>\$195,932</u>	<u>\$195,932</u>
80							
81	\$\$\$\$\$	Total - All State & Federal:	<u>\$1,999,344</u>	<u>\$2,144,746</u>	<u>\$2,054,737</u>	<u>\$1,983,114</u>	<u>\$1,983,114</u>
82		Actual Year-to-Year Increase (-Decrease):	N/A	\$145,402	(\$90,009)	(\$71,623)	\$0
83		Percentage Year-to-Year Increase (-Decrease):	N/A	7.27%	-4.20%	-3.49%	0.00%

	A	B	C	D	E	F	G
1		Town of Chaplin					04/27/2020
2							
3		REVENUE BUDGET Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROPOSED BUDGET)					
4							
5			2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
6	Acct No.	Account Name	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
7			(FY 2018)	(FY 2019)	(FY 2020)	(FY 2021)	(FY 2022)
84	+++++						
85	18000	PROPERTY TAX REVENUES:					
86	18110	Property Taxes - Current Year	6,524,814	6,120,101	7,009,202	6,880,453	6,933,381
87		ANRG Collection Fees			2,250	2,250	2,250
88		Pmts in Lieu of Taxes	0	0	0	0	0
89		Telecomm. Property Tax (CGS 12-80a)	2,745	3,500	2,700	2,700	2,700
90		Subtotal Property Taxes - Current Year:	<u>\$6,527,559</u>	<u>\$6,123,601</u>	<u>\$7,014,152</u>	<u>\$6,885,403</u>	<u>\$6,938,331</u>
91		Prior Year Taxes	89,586	65,088	77,500	65,000	65,000
92		Interest, Liens, and Fees	55,675	31,932	25,000	25,000	25,000
93		Subtotal Prior Year Taxes & Penalties:	<u>\$145,261</u>	<u>\$97,020</u>	<u>\$102,500</u>	<u>\$90,000</u>	<u>\$90,000</u>
94							
95	\$\$\$\$\$	Total Property Tax Revenues:	<u>\$6,672,820</u>	<u>\$6,220,621</u>	<u>\$7,116,652</u>	<u>\$6,975,403</u>	<u>\$7,028,331</u>
96		Actual Year-to-Year Increase (-Decrease):	N/A	(\$452,199)	\$896,030	(\$141,249)	\$52,928
97		Percentage Year-to-Year Increase (-Decrease):	N/A	-6.78%	14.40%	-1.98%	0.76%
98	+++++						
99							
100	\$\$\$\$\$	Total Town Revenues (Budgetary Basis):	<u>\$8,764,944</u>	<u>\$8,462,443</u>	<u>\$9,276,304</u>	<u>\$9,060,432</u>	<u>\$9,108,360</u>
101		Actual Year-to-Year Increase (-Decrease):	N/A	(\$302,501)	\$813,860	(\$215,872)	\$47,928
102		Percentage Year-to-Year Increase (-Decrease):	N/A	-3.45%	9.62%	-2.33%	0.53%
103							
104	*****	Audit Adjustments:					
105		Actual Property Tax Revenues	767	19,830	n/a	n/a	n/a
106		State Reimbursement in Lieu of Taxes	0	0	n/a	n/a	n/a
107		State & Federal Funding for Operations	0	680			
108		State Education Funding	0	673			
109		Receipts for Town Services	0	11,704			
110		Miscellaneous		29,545			
111		Restricted Revenues -Fees & Grants	0	0			
112		Subtotal Adjustments:	<u>767</u>	<u>62,432</u>	n/a	n/a	n/a
113							
114	\$\$\$\$\$	Total Town Revenues (Budgetary Basis)-AUDIT:	<u>\$8,765,711</u>	<u>\$8,524,875</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
115							
116							
117							
118	Preliminary Proposal by Board of Finance for ---		FY 2020-2021			\$9,060,432	

	A	B	C	D	E	F	G	H	
1		Town of Chaplin						04/27/2020	
2									
3		EXPENSE BUDGET Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROPOSED BUDGET)							
4									
5			2017-2018	2018-2019	2019-2020	2020-2021	2020-21	2021-22	
6	Acct No.	Agency Name	AUDITED	AUDITED	BOF ADJUSTED	AGENCY REQUEST	BOF PROPOSED	BOF ESTIMATED	
7			(FY 2018)	(FY 2019)	(FY 2020)	(FY 2021)	(FY 2021)	(FY 2022)	
8	20100	General Government	142,432	152,340	153,402	176,541	0	0	
9									
10	21000	Accountant	44,452	48,288	51,329	52,755	0	0	
11									
12	23000	Assessor	41,659	41,884	43,630	46,565		0	
13									
14	24000	Bd of Assessment Appeals	179	148	310	310	0	0	
15									
16	26000	Board of Finance	22,068	26,550	26,200	26,841	0	0	
17									
18	27000	Board of Selectmen	91,956	101,481	115,166	119,214	0	0	
19		<i>-- FY 18-19 & 19-20: Administrative Assistant work week increased to 38 hours.</i>							
20	28000	Building, Grounds Maintenance	56,369	66,160	79,392	79,353	0	0	
21									
22	29000	Building Inspector	20,022	20,746	21,506	23,165	0	0	
23									
24	30000	Burning Official	1,511	1,453	1,757	1,803	0	0	
25									
26	30500	Community Economic Development	411	100	530	530	0	0	
27		(**NEW-Start FY 17-18**)							
28	31100	Conservation Commission	60	60	505	505	0	0	
29									
30	31300	Emergency Preparedness	4,547	5,454	8,174	8,267	0	0	
31									
32	31500	Employee Benefits & Costs	177,235	186,437	233,917	255,296	0	0	
33									
34	32000	Fire Marshal	7,630	7,935	9,359	9,640	0	0	
35									
36	33000	Historic District Commission	484	684	741	747	0	0	
37									
38	34000	Inland/Wetlands	14,647	15,240	16,333	17,583	0	0	
39									
40	35000	Chaplin Library	73,575	75,308	79,100	84,475	0	0	
41									
42	36000	Planning & Zoning	23,269	23,695	24,965	25,605	0	0	
43									

	A	B	C	D	E	F	G	H	
1		Town of Chaplin						04/27/2020	
2									
3		EXPENSE BUDGET Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROPOSED BUDGET)							
4									
5			2017-2018	2018-2019	2019-2020	2020-2021	2020-21	2021-22	
6	Acct No.	Agency Name	AUDITED	AUDITED	BOF ADJUSTED	AGENCY REQUEST	BOF PROPOSED	BOF ESTIMATED	
7			<u>(FY 2018)</u>	<u>(FY 2019)</u>	<u>(FY 2020)</u>	<u>(FY 2021)</u>	<u>(FY 2021)</u>	<u>(FY 2022)</u>	
44	37000	Police Protection	187,351	192,801	203,802	185,134	0	0	
45									
46	38000	Public Works	316,298	333,397	311,615	330,127	0	0	
47									
48	39000	Recreation	21,512	16,233	15,762	15,888	0	0	
49									
50	40000	Registrars Elections & Primaries	14,989	20,717	22,396	23,058	0	0	
51									
52	40500	Sanitation	169,463	181,905	195,000	206,220	0	0	
53									
54	41000	Senior Center	67,924	73,420	83,008	84,725	0	0	
55									
56	42000	Tax Collection Services	35,337	34,748	36,818	39,198	0	0	
57									
58	43000	Town Clerk	52,803	53,084	59,697	60,975	0	0	
59									
60	44000	Town Memberships	15,716	15,646	15,796	17,269	0	0	
61									
62	44500	Transfer Station	33,735	35,710	39,221	38,832	0	0	
63									
64	45000	Town Treasurer	8,804	8,823	9,115	9,368	0	0	
65									
66	45500	Tree Warden	1,726	1,981	1,949	1,872	0	0	
67									
68	46000	Vital Statistics	542	566	604	621	0	0	
69									
70	47000	Volunteer Fire Department	96,377	96,830	101,950	103,150	0	0	
71									
72	48000	Zoning Board of Appeals	0	0	1,614	1,623	0	0	
73									
74	50000	Town Contingency Accounts	1,899	0	40,100	25,000	0	0	
75		<i>-- FY 19-20: Budget request includes \$25,000 for General Budget Contingency.</i>							
76	\$\$\$\$\$	Subtotal: Government Operations	<u>\$1,746,983</u>	<u>\$1,839,826</u>	<u>\$2,004,762</u>	<u>\$2,072,255</u>	<u>\$0</u>	<u>\$2,113,700</u>	
77		Actual Year-to-Year Increase (Decrease):	n/a	92,844	164,935	67,493	(2,004,762)	41,445	
78		Percentage Year-to-Year Increase (Decrease):	n/a	5.31%	8.96%	3.67%	-100.00%	2.00%	
79							-- FY 21-22 = (FY 20-21 plus 2.0%)		
80									

	A	B	C	D	E	F	G	H	
1		Town of Chaplin						04/27/2020	
2									
3		EXPENSE BUDGET Summary For Fiscal Years 2018-19 (Final Audited), 2019-20 (Current Adjusted Budget), and 2020-21 (NEW PROPOSED BUDGET)							
4									
5			2017-2018	2018-2019	2019-2020	2020-2021	2020-21	2021-22	
6	Acct No.	Agency Name	AUDITED	AUDITED	BOF ADJUSTED	AGENCY REQUEST	BOF PROPOSED	BOF ESTIMATED	
7			(FY 2018)	(FY 2019)	(FY 2020)	(FY 2021)	(FY 2021)	(FY 2022)	
81	20175	Capital Nonrecurring - CIP	356,410	357,985	503,738	382,694	0	385,773	
82									
83	20325	Debt Service: USDA - Library	27,790	52,621	0	0	0	0	
84			<i>NOTE: Loan paid off in FY 2018-19.</i>						
85	20080	Debt Service: Energy Projects	15,121	4,014	801	0	0	0	
86									
87	20080	Debt Service: Copier Leases	5,288	7,528	7,395	8,028	7,395	7,395	
88		(**NEW-Start FY 17-18**)		11,541					
89	\$\$\$\$\$	Subtotal: CIP & Debt Service	\$404,610	\$433,689	\$511,934	\$390,722	\$7,395	\$393,168	
90		Actual Year-to-Year Increase (Decrease):	n/a	29,080	78,245	(121,212)	(383,327)	2,446	
91		Percentage Year-to-Year Increase (Decrease):	n/a	7.19%	18.04%	-23.68%	-98.11%	0.63%	
92									
93	\$\$\$\$\$	Total Town Govt. Expenditures:	\$2,151,592	\$2,273,516	\$2,516,696	\$2,462,977	\$7,395	\$2,506,868	
94		Actual Year-to-Year Increase (Decrease):	n/a	121,923	243,181	(53,719)	(2,455,582)	43,891	
95		Percentage Year-to-Year Increase (Decrease):	n/a	5.67%	10.70%	-2.13%	-99.70%	1.78%	
96									
97									
98	25100	Chaplin Elementary School (CES)	3,509,510	3,643,419	3,743,993	3,837,593	0	0	
99									
100	25101	Region 11 High School (PHHS)	2,317,285	2,408,870	2,407,802	2,582,803	0	0	
101									
102	\$\$\$\$\$	Subtotal: Education	\$5,826,795	\$6,052,289	\$6,151,795	\$6,420,396	\$0	\$6,580,906	
103		Actual Year-to-Year Increase (Decrease):	n/a	225,494	99,506	268,601	(6,420,396)	160,510	
104		Percentage Year-to-Year Increase (Decrease):	n/a	3.87%	1.64%	4.37%	-100.00%	2.50%	
105									
106	\$\$\$\$\$	Total Town Expenditures (Budgetary Basis):	\$7,978,387	\$8,325,804	\$8,668,491	\$8,883,373	\$7,395	\$9,087,774	
107		Actual Year-to-Year Increase (Decrease):	n/a	347,417	342,687	214,882	(8,875,978)	204,401	
108		Percentage Year-to-Year Increase (Decrease):	n/a	4.35%	4.12%	2.48%	-99.92%	2.30%	
109									
110	*****	Audit Adjustments:							
111		Actual Government Operations Expenditures	(679)	(11,971)	n/a	n/a	n/a	n/a	
112		CIP Expenditures	(356,410)	(357,985)	n/a	n/a	n/a	n/a	
113		Debt Service Expenditures	0	0	n/a	n/a	n/a	n/a	
114		Restricted Expenditures-Fees & Grants	0	0	n/a	n/a	n/a	n/a	
115		Total Audit Adjustments:	(357,089)	(369,956)	n/a	n/a	n/a	n/a	
116									
117	\$\$\$\$\$	Total Town Expend (Budgetary Basis)-AUDIT:	7,621,298	7,955,848	n/a	n/a	n/a	n/a	
118									
119									
120		Preliminary Proposal by Board of Finance for ---	FY 2020-2021			\$8,883,373			

Town of Chaplin						04/27/2020
Budget Request for FY 2020-2021						
AGENCY NAME: CIP & DEBT SERVICE						
ACCOUNT	ACCOUNT DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 REQUEST	2020-2021 BOF REVIEWED
20025	Capital Nonrecurring - CIP	356,410.00	357,985.00	503,738.00	382,694.00	
20075	Debt Service: USDA - Library	27,790.00	52,621.29	0.00	0.00	0.00
<i>NOTE: Loan paid off in FY 2018-19.</i>						
20080	Debt Service: Energy Projects					
20080.1	- Library/Senior Center (4 Year Term)	13,180.56	2,196.76	0.00	0.00	0.00
20080.2	- Town Hall	1,201.81	1,201.80	801.32	0.00	0.00
20080.3	- DPW	738.84	615.13	0.00	0.00	0.00
	Subtotal: Debt Service-Energy Projects	15,121.21	4,013.69	801.32	0.00	0.00
20090	Debt Service: Copier Lease					
20090.1	- Senior Center	1,762.78	2,509.27	2,465.00	2,676.00	2,676.00
20090.2	- Town Clerk	1,762.78	2,509.27	2,465.00	2,676.00	2,676.00
20090.3	- Town Hall	1,762.81	2,509.18	2,465.00	2,676.00	2,676.00
	Subtotal: Debt Service-Copier Lease	5,288.37	7,527.72	7,395.00	8,028.00	8,028.00
	Total CIP & Debt Service:	\$404,609.58	\$422,147.70	\$511,934.32	\$390,722.00	\$8,028.00
	Actual Year-to-Year Increase (Decrease):	n/a	17,538.12	\$89,787	(\$121,212)	(\$503,906)
	Percentage Year-to-Year Increase (Decrease):	n/a	4.33%	21.27%	-23.68%	-98.43%
Preliminary Proposal by Board of Finance for --- FY 2020-2021					\$390,722	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
1	TOWN OF CHAPLIN															04/27/2020	
2	5-Year Capital Improvement Plan for Fiscal Years 2021-2025																
4	SCHEDULE OF CAPITAL IMPROVEMENTS					CIP Comm Reviewed: 03/12/2020					Bd of Finance Reviewed: 04/27/2020						
5	- Key: A=Committed, B=Urgent, C=Needed, D=Acceptable,					BdOfSelectmen Reviewed:					Bd of Finance Approved:						
6	E=Deferred, X=Complete																
7																	
8	CIP Project #	Project Title and Category	Department Requesting	Funding Notes	Priority	CURRENT BALANCE	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25				
9						as of 03/31/20	(AUDITED) FY 2018-19	Approved Town Mtg FY 2019-20	Proposed FY 2020-21	Planned FY 2021-22	Estimated FY 2022-23	Estimated FY 2023-24	Estimated FY 2024-25				
10	# 3320	General Government															
12	# 3335	Conservation Fund - Open Space	Conservation Comm.	Ongoing	D E	10,625	0	DEFER	DEFER	DEFER	DEFER	DEFER	DEFER				
13	# 3320.9	Relocate Museum	Board of Selectmen	On Hold	D E	35,000	0	DEFER	DEFER	DEFER	DEFER	DEFER	DEFER				
14	# 3320.11A	Playscape at Garrison Park	Recreation Comm.	On Hold	C E	-417	19,000	0	0	16,000	0	0	0				
15	# 3325.1	Handicapped Access: Library/Senior Ctr	Board of Selectmen	Complete	B X	2,979	0	0	0	0	0	0	0				
16	# 3320.1	Assessor Revaluation	Board of Selectmen	Complete	C X	2,493	0	0	0	0	0	0	0				
17	#3320.13	Chaplin 2022 Bicentennial Celebration	Board of Selectmen	Ongoing	C A	5,000	0	5,000	10,000	10,000	0	0	0				
18	# 3320.12	Install split system HVAC unit-Town Hall	Board of Selectmen	Complete	C X	-793	8,500	0	793	0	0	0	0				
19	# 3320.4	Plan of Conservation & Development	Board of Selectmen	Ongoing	C E	10,293	0	0	0	0	0	0	0				
20	# 3325.3	Library/Senior Center Roof	Board of Selectmen	In Progress	B A	5,840	75,000	0	0	0	0	0	0				
21		Subtotal General Government:				71,020											
22	# 3340	Public Safety															
24	# 3340.6	SCBA Bottles	CVFD	On Hold	B E	12	5,000	0	0	0	0	0	0				
25	# 3340.7	Firefighter Gear Replacement	CVFD	Ongoing	B C	13,109	6,000	6,000	0	6,000	6,000	6,000	6,000				
26	# 3340.9	Fire Hose	CVFD	Ongoing	B C	10,000	0	0	0	10,000	10,000	0	10,000				
27	# 3340.13	Vehicle Replacement	CVFD	(NOTE 3)	C A	95,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000				
28	NEW	Lucas Device-automatic CPR	CVFD		C A	0	0	0	16,000	0	0	0	0				
29	# 3340.16	Ambulance Replacement - CANCELLED . Service to be provided by Willimantic Fire Dept.			B CANC	30,000	0	30,000	0	0	0	0	0				
30	NEW	Replace SCBA System-reqd. for safety.	CVFD	(NOTE E)	A A	0	0	0	150,000	0	0	0	0				
31		Subtotal Public Safety:				148,121.00											
32	# 3305	Public Works Department															
34	# 3305.4	Road Maintenance (inc. approx. 3%/yr)	Public Works-Ongoing	(Note 1)	B A	-22,481	225,000	231,750	238,700	245,875	253,250	260,848	268,673				
35	# 3315.6	Bedlam Road Bridge	Public Works	Design Only	B A	10,000	0	10,000	0	0	0	0	0				
36	N/A	England Road Bridge	(Funding source Undetermined)	On Hold	C E	0	0	0	DEFER	0	0	0	0				
37	# 3305.9	North Bear Hill Road Drainage	Public Works	Final Stages	C A	18,081	150,000	350,000	0	0	0	0	0				
38	# 3305.13	Equipment Replacement	Public Works	Ongoing	B A	25,898	0	20,000	25,000	25,000	25,000	25,000	25,000				
39	# 3305.19	Vehicle Replacement	Public Works	(Notes 5 & J)	B A	9,449	80,000	55,000	35,000	35,000	35,000	35,000	35,000				
40	NEW	HVAC System: Library/Senior Center	Public Works	(NOTE A)	C C	0	0	0	0	30,000	30,000	0	0				
41	# 3305.18	Drainage Infrastructure Rehabilitation	Public Works	Ongoing	C A	15,597	0	20,000	20,000	20,000	20,000	20,000	20,000				
42	# 3305.7	Tree Removal	Public Works	Ongoing	C A	13,700	15,000	25,000	30,000	15,000	0	0	0				
43	# 3305.20	Nutmeg Lane Drainage & Paving	Public Works	Design Only	C A	10,000	0	10,000	0	0	0	0	0				
44	# 3305.22	Town Hall Sidewalk Replacement	Public Works	Complete	C X	3,759	0	30,000	0	0	0	0	0				
45	# 3305.21	Town Hall Parking Lot Paving	Public Works		C A	50,000	0	50,000	0	0	0	0	0				
46	NEW	Senior Center Parking Lot Paving	Public Works		C A	0	0	0	25,000	25,000	0	0	0				
47	NEW	Fuel Station Upgrade	Public Works		C C	0	0	0	0	27,500	0	0	0				
48		Subtotal Public Works:				134,003											

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
1	TOWN OF CHAPLIN															04/27/2020	
2	5-Year Capital Improvement Plan for Fiscal Years 2021-2025																
4	SCHEDULE OF CAPITAL IMPROVEMENTS					CIP Comm Reviewed: 03/12/2020					Bd of Finance Reviewed: 04/27/2020						
5	- Key: A=Committed, B=Urgent, C=Needed, D=Acceptable,					BdOfSelectmen Reviewed:					Bd of Finance Approved:						
6	E=Deferred, X=Complete																
7																	
8	CIP Project #	Project Title and Category	Department Requesting	Funding Notes	Priority	CURRENT BALANCE	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25				
9						as of 03/31/20	(AUDITED)	Approved	Proposed	Planned	Estimated	Estimated	Estimated				
					Dept CIP		FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25				
49	# 3300	Education - Chaplin Board of Education															
51	# 3300.1	(10) new folding Mitchell cafeteria tables		Complete	C	X	0	40,000	0	0	0	0	0				
52	# 3300.11	Replace all smoke detectors in school bldg & Replace security system control panel		Complete	B	X	0	12,000	0	0	0	0	0				
53	# 3300.14	Replace Gym Foam Wall Safety Panels			B	A	11,500	0	11,500	1,500	0	0	0				
54	# 3300.13	Install Chain Link Fence Around Entire Pre-K		Complete	B	X	945	0	8,000	0	0	0	0				
55	NEW	Replace Gym/Auditorium/All-Purpose Room Curtain			C	C	0	0	0	0	0	12,500	12,500				
56	# 3300.12	Replace carpets with tile - hallways, classroom, office		Ongoing	C	A	-12,900	0	0	20,000	10,000	0	0				
57	NEW	Replace Gym Floor with Rubberized Floor		(NOTE Q)	C	C	0	0	0	0	20,000	30,000	0				
58	NEW	HVAC- Replace two boilers (original equipment when school was built)		(NOTE R)	C	C	0	0	0	0	30,000	50,000	40,000				
59	NEW	HVAC - Replace building electrical controls		(NOTE S)	C	C					12,500	12,500	12,500				
60				Subtotal Education:			-455										
61		Total Capital Improvement Plan (CIP):					352,689	660,500	887,250	596,993	562,875	496,750	436,848	454,673			
63		Expected reimbursement from respective fiscal year State Local Capital Improvement (LoCIP) funds:						(32,102)	(27,102)	(27,102)	(27,102)	Unknown	Unknown	Unknown			
64							Actual	Actual	Estimate	Estimate	n/a	n/a	n/a				
65		Transfer from General Fund Reserved Account(s):						(5,000)	0	0	0						
66		Transfer from GENERAL FUND UNASSIGNED FUND BALANCE:						(265,000)	(350,000)	(150,000)	(150,000)	See NOTE 6.					
67		Transfer from existing CIP Account(s):						(16,075)	(6,410)	(37,197)	0	See NOTE 7.					
68		Funding from CIP Unassigned Fund Balance:						0	0	0	0	0	0	0			
70		Net CIP Funding from General Fund Budget (FY 19, FY20, FY 21):						\$357,985	\$503,738	\$382,694	\$385,773	\$496,750	\$436,848	\$454,673			
71							Actual	Approved	Proposed	Planned	Estimate	Estimate	Estimate				
72		CIP Unallocated Fund Balance at June 30, 2019, 2020, 2021:						\$50,696	\$50,600	\$50,600	Unknown	Unknown	Unknown	Unknown			
73	2020 Notes:						Actual	Estimate	Estimate	n/a	n/a	n/a	n/a				
74	Note 1:	Partially reimbursed from respective fiscal year State Local Capital Improvement (LoCIP) funds.															
75	Note 3:	Based on vehicle replacement schedule from (CVFD). CVFD - Need schedule ASAP!															
76	Note 5:	Based on vehicle replacement schedule from (BOS/PW).															
77	Note 6:	General Fund transfers: May 2018 -\$150,000 for NBH Road drainage; \$25,000 for new plow truck; Oct 2018 -\$75,000 for Library/Senior Center roof; \$15,000 for tree removal.															
78		May 2019 -\$350,000 for NBH Road drainage;. May 2020 & May 2021: Planned use of \$150,000 from General Fund balance in each year to offset CIP costs.															
79	Note 7:	CIP Fund transfers: May 2019 -Funds not used in projects #3300.1, #3300.5 & #3300.11.															
80		May 2020 -Funds not used in projects #3320.1, #3340.16, #3305.22 & #3300.13.															
81	NOTE A:	Current system likely to require replacement by FY 2022-23.															
82	NOTE E:	Self-contained breathing apparatus (SCBA) for CVFD requires complete replacement due to new NFPA standards. Grant funding may be available to offset some of the cost..															
83	NOTE J:	Replacement vehicle schedule: July 2018 -Purchase 2nd new plow truck. July 2019 -Purchase new pick-up truck.															
84	NOTE Q:	Current gym floor likely to require replacement by FY 2022-23.															
85	NOTE R:	Current roiginal boilers likely to require replacement beginning FY 2022-23.															
86	NOTE S:	Current original system controls likely to require replacement beginning FY 2021-22.															

Town of Chaplin						04/27/2020
Budget Request for FY 2020-2021						
AGENCY NAME: CHAPLIN BOARD OF EDUCATION (CES)						
ACCOUNT	ACCOUNT DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 BUDGET	2020-2021 BOE REQUEST	2020-2021 BOF REVIEWED
25100	Chaplin Elementary School (CES)	3,509,510	3,643,419	3,743,993	3,837,593	
&&&&&	Total Board of Education:	3,509,510	3,643,419	3,743,993	3,837,593	0
	Actual Year-to-Year Increase (Decrease):		\$133,909	\$100,574	\$93,600	(\$3,837,593)
	Percentage Year-to-Year Increase (Decrease):		3.82%	2.76%	2.50%	-102.50%
Preliminary Proposal by Board of Finance for ---			FY 2020-2021		\$3,837,593	

	A	B	D	E	F
1	Chaplin Public Schools				
2	Chaplin Elementary School				
3	Final BOE Approved FY 2020-2021 Budget - by Function (Department)				
4					
5	BOE Approved:				
6	Town Vote Approved:				
7					
8			2018-2019	2019-2020	2020-2021
9			Audited	Approved	Preliminary
10	Account	Description	Actuals	Budget	Budget
11					
12	FUNCTION 1000 REGULAR EDUCATION				
13	024-1000-104-0000	CERTIFIED STAFF	943,442	1,073,000	1,203,664
14	024-1000-109-0000	OTHER CERTIFIED	0	300	300
15	024-1000-110-0000	SUBSTITUTES	16,924	20,000	18,000
16	024-1000-111-0000	NON-CERTIFIED STAFF	69,057	56,138	51,607
17	024-1000-210-0000	GROUP INSURANCE	513,428	500,615	525,690
18	024-1000-220-0000	FICA TAXES	23,080	20,597	22,782
19	024-1000-230-0000	RETIREMENT INSURANCE	30,000	30,000	0
20	024-1000-250-0000	UNEMPLOYMENT COMP.	8,303	2,000	2,000
21	024-1000-260-0000	WORKER'S COMPENSATION	18,217	20,000	20,000
22	024-1000-312-0000	CONTRACTED ENRICHMENT	2,595	2,000	2,000
23	024-1000-315-0000	STANDARDIZED TESTING	1,783	2,250	2,250
24	024-1000-322-0000	IN-SERVICE	2,069	1,500	1,500
25	024-1000-430-0000	EQUIPMENT MAINTENANCE	2,467	4,000	4,000
26	024-1000-441-0000	EQUIPMENT RENTALS	2,000	13,750	15,000
27	024-1000-510-0000	PUPIL TRANSPORTATION	249	1,500	0
28	024-1000-580-0000	TRAVEL	584	300	300
29	024-1000-602-0000	PROFESSIONAL SUPPLIES	231	300	300
30	024-1000-611-0000	INSTRUCTIONAL SUPPLIES	10,363	11,000	11,000
31	024-1000-641-0000	TEXTBOOKS/WORKBOOKS	13,127	15,000	15,000
32	024-1000-642-0000	LIBRARY BOOKS/PERIODICALS	1,021	1,000	1,000
33	024-1000-731-0000	INSTRUCTIONAL EQUIPMENT	1,609	3,000	3,000
34	024-1000-810-0000	DUES & FEES	1,146	900	900
35	TOTAL		1,661,692	1,779,150	1,900,293
36					
37	FUNCTION 1210 SPECIAL ED/HANDICAPPED				
38	024-1210-104-0000	CERTIFIED STAFF	194,929	250,000	177,124
39	024-1210-107-0000	SPECIAL ED. DIRECTOR	2,420	0	0
40	024-1210-108-0000	HOMEBOUND/TUTOR/SUMMER (ESY)	0	0	4,200
41	024-1210-110-0000	SUBSTITUTES	6,176	5,000	5,000
42	024-1210-111-0000	NON-CERTIFIED STAFF	121,658	163,643	126,908
43	024-1210-113-0000	NON-CERTIFIED STAFF (ESY)	0	0	1,904
44	024-1210-220-0000	FICA TAXES	12,057	15,413	12,866
45	024-1210-309-0000	CENTRAL OFFICE	60,269	76,801	80,007
46	024-1210-315-0000	STANDARDIZED TESTING	1,310	600	1,000
47	024-1210-322-0000	IN-SERVICE	0	300	0
48	024-1210-515-0000	PUPIL TRANSPORTATION	0	0	5,655
49	024-1210-516-0000	PUPIL TRANSPORTATION (ESY)	0	0	1,500
50	024-1210-611-0000	INSTRUCTIONAL SUPPLIES	664	500	500
51	024-1210-641-0000	TEXTBOOKS/WORKBOOKS	519	250	500
52	024-1210-731-0000	INSTRUCTIONAL EQUIPMENT	232	500	0
53	024-1210-810-0000	DUES & FEES	<u>568</u>	<u>280</u>	0
54	TOTAL		400,802	513,287	417,164

	A	B	D	E	F
8			2018-2019	2019-2020	2020-2021
9			Audited	Approved	Preliminary
10	Account	Description	Actuals	Budget	Budget
55					
56	FUNCTION 1300 ADULT EDUCATION				
57	024-1300-310-0000	ADULT EDUCATION	6,203	5,000	6,000
58	TOTAL		6,203	5,000	6,000
59					
60	FUNCTION 2110 SCHOOL SOCIAL PSYCHOLOGIST				
61	024-2110-104-0000	CERTIFIED STAFF	35,992	66,600	67,765
62	024-2110-220-0000	FICA TAXES	502	548	983
63	024-2110-322-0000	IN-SERVICE	20	100	100
64	024-2110-611-0000	INSTRUCTIONAL SUPPLIES	197	100	100
65	TOTAL		36,711	67,348	68,948
66					
67	FUNCTION 2130 HEALTH OFFICE				
68	024-2130-110-0000	SUBSTITUTES	1,469	500	500
69	024-2130-111-0000	NON-CERTIFIED STAFF	0	0	0
70	024-2130-116-0000	NURSE	47,407	48,592	49,807
71	024-2130-119-0000	OTHER NON-CERTIFIED	0	0	0
72	024-2130-220-0000	FICA TAXES	3,708	3,756	3,848
73	024-2130-322-0000	IN-SERVICE	125	200	200
74	024-2130-331-0000	PHYSICIAN	700	700	700
75	024-2130-333-0000	NURSING SERVICES/CONTRACT	0	0	0
76	024-2130-430-0000	EQUIPMENT MAINTENANCE	400	375	375
77	024-2130-520-0000	INSURANCE	0	0	0
78	024-2130-580-0000	TRAVEL	0	0	0
79	024-2130-601-0000	GENERAL SUPPLIES	721	1,500	1,500
80	024-2130-602-0000	PROFESSIONAL SUPPLIES	167	200	200
81	024-2130-642-0000	LIBRARY BOOKS/PERIODICALS	0	0	0
82	024-2130-733-0000	NON-INSTRUCTIONAL EQUIPMENT	0	0	0
83	024-2130-810-0000	DUES & FEES	221	150	150
84	TOTAL		54,918	55,973	57,280
85					
86	FUNCTION 2150 PPT SERVICES				
87	024-2150-104-0000	CERTIFIED STAFF	55,569	49,000	51,306
88	024-2150-110-0000	PPT SUBS	0	3,150	3,150
89	024-2150-220-0000	FICA TAXES	615	887	985
90	024-2150-330-0000	CONSULTATION SERVICES	0	0	2,400
91	024-2150-332-0000	PSYCHOLOGICAL SERVICES	2,500	2,000	8,250
92	024-2150-336-0000	OT/PT SERVICES	49,670	33,000	0
93	024-2150-530-0000	COMMUNICATION	144	100	100
94	TOTAL		108,498	88,137	66,191
95					
96	FUNCTION 2220 SCHOOL LIBRARY / COMPUTER LAB				
97	024-2220-111-0000	NON-CERTIFIED STAFF	30,050	31,756	32,551
98	024-2220-119-0000	TECHNOLOGY COORDINATOR	70,000	72,100	74,263
99	024-2220-220-0000	FICA TAXES	7,072	7,945	8,171
100	024-2220-580-0000	TRAVEL	201	0	0
101	024-2220-601-0000	GENERAL SUPPLIES	445	800	800
102	024-2220-611-0000	INSTRUCTIONAL SUPPLIES	383	500	500
103	024-2220-642-0000	LIBRARY BOOKS/PERIODICALS	535	2,000	2,000
104	024-2220-733-0000	NON-INSTRUC EQUIPMENT	19,024	9,000	9,000
105	024-2220-810-0000	DUES & FEES	86	200	200
106	TOTAL		127,796	124,301	127,485
107					
108	FUNCTION 2310 BOARD OF EDUCATION				
109	024-2310-111-0000	NON-CERTIFIED STAFF	373	700	700
110	024-2310-220-0000	FICA TAXES	28	54	54
111	024-2310-601-0000	GENERAL SUPPLIES	0	175	175
112	024-2310-810-0000	DUES & FEES	2,967	2,000	2,000

	A	B	D	E	F
8			2018-2019	2019-2020	2020-2021
9			Audited	Approved	Preliminary
10	Account	Description	Actuals	Budget	Budget
113	TOTAL		3,368	2,929	2,929
114					
115	FUNCTION 2320 SUPERINTENDENT'S OFFICE				
116	024-2320-309-0000	CENTRAL OFFICE	61,614	74,351	80,254
117	TOTAL		61,614	74,351	80,254
118					
119	FUNCTION 2330 GENERAL ADMINISTRATION				
120	024-2330-301-0000	AUDIT	0	500	500
121	024-2330-302-0000	LEGAL SERVICES	21,125	26,000	29,169
122	024-2330-520-0000	INSURANCE	16,590	16,548	16,548
123	TOTAL		37,715	43,048	46,217
124					
125	FUNCTION 2400 SCHOOL OFFICE				
126	024-2400-102-0000	ADMINISTRATION	111,960	119,229	122,210
127	024-2400-110-0000	SUBSTITUTE	204	600	600
128	024-2400-111-0000	NON-CERTIFIED STAFF	81,371	76,339	46,611
129	024-2400-220-0000	FICA TAXES	9,699	7,615	5,338
130	024-2400-322-0000	IN-SERVICE	99	0	0
131	024-2400-430-0000	EQUIPMENT MAINTENANCE	390	2,000	2,000
132	024-2400-441-0000	EQUIPMENT RENTALS	7,998	6,000	6,000
133	024-2400-530-0000	COMMUNICATION	1,095	1,250	1,250
134	024-2400-540-0000	ADVERTISING	1,861	1,000	1,000
135	024-2400-550-0000	PRINTING	279	600	600
136	024-2400-580-0000	TRAVEL	855	500	500
137	024-2400-601-0000	GENERAL SUPPLIES	1,079	1,500	1,500
138	024-2400-810-0000	DUES & FEES	1,306	650	650
139	TOTAL		218,196	217,283	188,259
140					
141	FUNCTION 2510 BUSINESS OFFICE				
142	024-2510-304-000	PAYROLL SERVICES	6,579	6,000	6,000
143	024-2510-307-000	GASB 45 PROVISIONS	2,800	0	3,000
144	024-2510-309-0000	CENTRAL OFFICE	50,162	59,220	74,557
145	TOTAL		59,541	65,220	83,557
146					
147	FUNCTION 2600 BUILDINGS & GROUNDS				
148	024-2600-110-0000	SUBSTITUTES - BLDG/GROUNDS	1,427	1,097	1,097
149	024-2600-111-0000	NON-CERTIFIED STAFF	67,555	74,776	79,891
150	024-2600-220-0000	FICA TAXES	5,089	5,804	6,196
151	024-2600-410-0000	ELECTRICITY	63,010	70,008	70,000
153	024-2600-430-0000	EQUIPMENT MAINTENANCE	10,418	11,000	11,000
154	024-2600-434-0000	BLDG/GROUNDS MAINTENANCE	54,761	30,000	60,000
155	024-2600-580-0000	TRAVEL	0	300	300
156	024-2600-615-0000	MAINT/REPAIR SUPPLIES	1,352	9,000	9,000
157	024-2600-624-0000	HEATING OIL/PROPANE	41,026	32,000	40,000
158	TOTAL		244,638	233,985	277,484
159					
160	FUNCTION 2700 PUPIL TRANSPORTATION				
161	024-2700-510-0000	PUPIL TRANSPORTATION PreK-6	118,738	110,000	113,500
162	024-2700-511-0000	PUPIL TRANSPORTATION 7-12	118,738	110,000	113,500
163	024-2700-625-0000	DIESEL FUEL/GASOLINE PreK-6	11,742	13,000	13,000
164	024-2700-626-0000	DIESEL FUEL/GASOLINE 7-12	11,742	13,000	13,000
165	TOTAL		260,960	246,000	253,000
166					
167	FUNCTION 2830 PROFESSIONAL DEVELOPMENT				
168	024-2830-306-0000	PROFESSIONAL DEVELOPMENT	0	1,000	1,000
169	TOTAL		0	1,000	1,000

	A	B	D	E	F
8			2018-2019	2019-2020	2020-2021
9			Audited	Approved	Preliminary
10	Account	Description	Actuals	Budget	Budget
170					
171	FUNCTION 2840 DATA PROCESSING				
172	024-2840-309-0000	CENT OFFICE COMPUTER SUPPORT	2,748	0	0
173	TOTAL		2,748	0	0
174					
175	FUNCTION 3210 ACTIVITIES				
176	024-3210-119-0000	OTHER NON-CERTIFIED STAFF	1,059	2,000	2,000
177	024-3210-220-0000	FICA TAXES	15	536	153
178	TOTAL		1,074	2,536	2,153
179					
180	FUNCTION 6100 OUT-OF-DISTRICT TUITION SE/MAGNET				
181	024-6100-515-0000	TRANSPORTATION SPED	54,890	14,465	57,400
182	024-6100-561-0000	TUITION/PRIVATE SPED	223,270	116,860	120,366
183	024-6100-562-0000	TUITION/PUBLIC SPED	7,000	11,700	0
184	024-6100-563-0000	MAGNET SCHOOL TUITION	76,823	74,970	74,970
185	024-6100-564-0000	MAGNET SCHOOL TUITION-SpEd	0	6,450	6,644
186	TOTAL		361,982	224,445	259,380
187					
188	FUND 024 CHAPLIN BOARD OF EDUCATION		3,648,457	3,743,993	3,837,593
189		Percent Increase (Decrease)			2.50%
190					
191					
192					

	A	B	C	D	E	F	G	H
1	Chaplin Public Schools							
2	Chaplin Elementary School							
3	Final BOE Approved FY 2020-2021 Budget - by Object							
4	BOE Approved:							
5	Town Vote Approved:							
6								
7	Account	Description	2018-2019 Audited Actuals	2019-2020 Approved Budget	2020-2021 Preliminary Budget	Variance		
8								
9	102	ADMINISTRATION	111,960	119,229	122,210			
16	104	CERTIFIED STAFF	1,229,933	1,438,600	1,499,859			
17	107	SPECIAL ED. DIRECTOR	2,420	0	0			
18	108	HOMEBOUND/TUTOR/SUMMER	0	0	4,200			
23	109	OTHER CERTIFIED	0	300	300			
32	110	SUBSTITUTES	26,200	30,347	28,347			
43	111	NON-CERTIFIED STAFF	370,064	403,352	340,172			
46	116	NURSE	47,407	48,592	49,807			
50	119	OTHER NON-CERTIFIED STAFF	71,059	74,100	76,263			
51								
52	OBJECT 100	SALARIES AND WAGES	1,859,042	2,114,520	2,121,157	6,637		
53								
56	210	GROUP INSURANCE	513,428	500,615	525,690			
71	220	FICA TAXES	61,866	63,155	61,377			
72	230	RETIREMENT INSURANCE	30,000	30,000	0			
73	250	UNEMPLOYMENT COMP.	8,303	2,000	2,000			
74	260	WORKER'S COMPENSATION	18,217	20,000	20,000			
75								
76	OBJECT 200	EMPLOYEE BENEFITS	631,814	615,770	609,067	-6,703		
77								
78	301	AUDIT	0	500	500			
79	302	LEGAL SERVICES	21,125	26,000	29,169			
80	304	PAYROLL SERVICES	6,579	6,000	6,000			
81	306	PROFESSIONAL DEVELOPMENT	0	1,000	1,000			
82	307	GASB 45 PROVISIONS	2,800	0	3,000			
88	309	CENTRAL OFFICE	174,793	210,372	234,818			
89	310	ADULT EDUCATION	6,203	5,000	6,000			
93	312	CONTRACTED ENRICHMENT	2,595	2,000	2,000			
99	315	STANDARDIZED TESTING	3,092	2,850	3,250			
107	322	IN-SERVICE	2,313	2,100	1,800			
108	330	CONSULTATION	0	0	2,400			
109	331	PHYSICIAN	700	700	700			
110	332	PSYCHOLOGICAL SERVICES	2,500	2,000	8,250			
111	336	OT/PT SERVICES	49,670	33,000	0			
112								
113	OBJECT 300	PURCH/PROF/TECH SERV	272,370	291,522	298,887	7,365		
114	410	ELECTRICITY	63,010	70,008	70,000			

	A	B	C	D	E	F	G	H
5	Town Vote Approved:			2018-2019	2019-2020	2020-2021		
6				Audited	Approved	Preliminary		
7	Account		Description	Actuals	Budget	Budget	Variance	
121	430		EQUIPMENT MAINTENANCE	13,674	17,375	17,375		
122	434		BLDG/GROUNDS MAINTENANCE	54,761	30,000	60,000		
125	441		EQUIPMENT RENTALS	9,998	19,750	21,000		
126								
127	OBJECT	400	PURCH. PROPERTY SERVICES	141,443	137,133	168,375	31,242	
128								
134	510		PUPIL TRANSPORTATION	237,725	221,500	232,655		
137	515		TRANSPORTATION/SPEC ED	54,890	14,465	57,400		
140	520		INSURANCE	16,590	16,548	16,548		
144	530		COMMUNICATION	1,240	1,350	1,350		
145	540		ADVERTISING	1,861	1,000	1,000		
146	550		PRINTING	279	600	600		
150	561		TUITION SPECIAL ED.	223,270	116,860	120,366		
151	562		TUTION	83,823	86,670	74,970		
160	564		MAGNET TUITION-SpEd	0	6,450	6,644		
161	580		TRAVEL	1,640	1,100	2,600		
162	OBJECT	500	OTHER PURCHASED SERVICES	621,317	466,543	514,133	47,590	
163								
169	601		GENERAL SUPPLIES	2,245	3,975	3,975		
174	602		PROFESSIONAL SUPPLIES	398	500	500		
181	611		INSTRUCTIONAL SUPPLIES	11,606	12,100	12,100		
182	615		MAINT/REPAIR SUPPLIES	1,352	9,000	9,000		
183	624		HEATING OIL/PROPANE	41,026	32,000	40,000		
184	625		DIESEL FUEL/GASOLINE PreK-6	11,742	13,000	13,000		
185	626		DIESEL FUEL/GASOLINE 7-12	11,742	13,000	13,000		
190	641		TEXTBOOKS/WORKBOOKS	13,646	15,250	15,500		
197	642		LIBRARY BOOKS/PERIODICALS	1,557	3,000	3,000		
198								
199	OBJECT	600	SUPPLIES	95,312	101,825	110,075	8,250	
200								
205	731		INSTRUCTIONAL EQUIPMENT	1,841	3,500	3,000		
211	733		NON-INSTRUC EQUIPMENT	19,024	9,000	9,000		
212								
213	OBJECT	700	EQUIPMENT	20,865	12,500	12,000	-500	
214								
224	810		DUES & FEES	6,295	4,180	3,900		
225								
226	OBJECT	800	DUES & FEES	6,295	4,180	3,900	-280	
227								
228	FUND 024 CHAPLIN BOARD OF EDUCATION			3,648,457	3,743,993	3,837,593	93,601	
229			Percent Increase (Decrease)				2.50%	
230								

**Central Office Committee
2020-2021**

COC Approved :

Final Approved Budget

	2018-2019 Audited	2019-2020 Approved	2020-2021 Preliminary Budget	Chaplin Assessment	RD11 Assessment
FUNCTION 1210 SPECIAL EDUCATION OFFICE					
1210.107 SP ED/PUPIL PERSONNEL DIR	74,515	111,725	114,797	45,919	68,878
1210.112 CLERICAL ASSISTANT	36,753	39,506	41,056	16,422	24,634
1210.210 GROUP INSURANCE	31,421	31,944	33,378	13,351	20,027
1210.220 FICA TAXES	3,698	4,643	4,805	1,922	2,883
1210.230 RETIREMENT/PENSION	1,105	1,185	1,232	493	739
1210.250 UNEMPLOYMENT	-	-	-	-	-
1210.300 CONSULTANT	-	-	-	-	-
1210.322 IN-SERVICE	-	100	500	200	300
1210.441 EQUIPMENT RENTAL	1,297	1,500	2,000	800	1,200
1210.531 TELEPHONE	745	750	750	300	450
1210.533 POSTAGE	-	100	100	40	60
1210.540 ADVERTISING	-	-	-	-	-
1210.580 TRAVEL	-	100	500	200	300
1210.601 GENERAL SUPPLIES	10	200	500	200	300
1212.602 PROFESSIONAL SUPPLIES	-	50	200	80	120
1210.733 NON-INSTRUCTIONAL EQUIPMENT	-	200	200	80	120
1210.810 DUES & FEES	-	-	-	-	-
Total Special Education Office	149,544	192,003	200,018	80,007	120,011
FUNCTION 2320 SUPERINTENDENT'S OFFICE					
2320.101 SUPERINTENDENT	80,100	79,550	81,936	32,774	49,162
2320.112 CLERICAL/SECRETARIAL	-	250	1,000	400	600
2320.115 ADMINISTRATIVE ASSISTANT	52,669	59,873	65,612	26,245	39,367
2320.150 TRAVEL ALLOWANCE	-	-	-	-	-
2320.210 GROUP INSURANCE	29,015	30,640	33,378	13,351	20,027
2320.220 FICA TAXES	5,394	5,735	6,207	2,483	3,724
2320.230 RETIREMENT/PENSION	880	1,796	1,968	787	1,181
2320.260 WORKERS' COMPENSATION	-	-	-	-	-
2320.302 LEGAL SERVICES	-	500	1,000	400	600
2320.322 IN-SERVICE	-	-	-	-	-
2320.430 EQUIPMENT MAINTENANCE	-	110	110	44	66
2320.441 EQUIPMENT RENTAL	4,772	4,850	6,000	2,400	3,600
2320.531 TELEPHONE	672	700	700	280	420
2320.533 POSTAGE	89	100	100	40	60
2320.540 ADVERTISING	-	400	400	160	240
2320.580 TRAVEL	95	150	150	60	90
2320.601 GENERAL SUPPLIES	1,047	475	475	190	285
2320.602 PROFESSIONAL SUPPLIES	-	50	100	40	60
2320.733 NON-INSTRUCTIONAL EQUIPMENT	262	200	1,000	400	600
2320.810 DUES & FEES	-	500	500	200	300
Total Superintendent Office	174,996	185,879	200,636	80,254	120,382

OPTION D

			2018-2019	2019-2020	2020-2021
			Audited	Approved	Preliminary
Description			Actuals	Budget	Budget
OBJECT	101	SUPERINTENDENT	80,100	79,550	81,936
OBJECT	104	BUSINESS MANAGER	51,456	46,473	47,867
OBJECT	106	FINANCIAL SUPERVISOR	-	-	-
OBJECT	107	SP ED/PUPIL PERSONNEL DIR.	74,515	111,725	114,797
OBJECT	112	CLERICAL/SECRETARIAL	85,666	88,096	121,316
OBJECT	115	ADMINISTRATIVE ASSISTANT	52,669	59,873	65,612
OBJECT	100	SALARIES AND WAGES	344,406	385,717	431,528
OBJECT	210	GROUP INSURANCE	85,900	90,237	96,538
OBJECT	220	FICA TAXES	16,610	17,631	20,738
OBJECT	230	RETIREMENT/PENSION	3,281	4,431	5,578
OBJECT	250	UNEMPLOYMENT	-	-	-
OBJECT	260	WORKERS' COMPENSATION	-	-	-
OBJECT	200	EMPLOYEE BENEFITS	105,791	112,299	122,854
OBJECT	300	ACCOUNTANT	6,650	-	-
OBJECT	301	AUDIT	5,000	7,800	7,800
OBJECT	302	LEGAL SERVICES	-	500	1,000
OBJECT	304	PAYROLL SERVICES	2,494	3,100	3,100
OBJECT	305	INVENTORY	1,700	1,800	1,800
OBJECT	322	IN-SERVICE	-	100	500
OBJECT	326	COMP. PGM/NETWORK/ISP SUP.	-	-	-
OBJECT	300	PURCH PROF/TECH SERVICES	15,844	13,300	14,200
OBJECT	410	ELECTRICITY	-	-	-
OBJECT	430	EQUIPMENT MAINTENANCE	-	260	260
OBJECT	441	EQUIPMENT RENTAL	7,861	8,000	9,650
OBJECT	400	PURCH. PROPERTY SERVICES	7,861	8,260	9,910
OBJECT	531	TELEPHONE	1,889	1,930	1,930
OBJECT	533	POSTAGE	89	225	225
OBJECT	540	ADVERTISING	-	400	400
OBJECT	580	TRAVEL	132	325	725
OBJECT	500	OTHER PURCHASED SERVICES	2,110	2,880	3,280
OBJECT	601	GENERAL SUPPLIES	1,881	1,375	1,975
OBJECT	602	PROFESSIONAL SUPPLIES	-	100	300
OBJECT	600	SUPPLIES	1,881	1,475	2,275
OBJECT	733	NON-INSTRUCTIONAL EQUIPMENT	262	1,100	2,100
OBJECT	700	EQUIPMENT	262	1,100	2,100
OBJECT	810	DUES & FEES	-	900	900
OBJECT	800	OTHER OBJECTS	-	900	900
		CONTINGENCY	0	0	15,000
TOTAL CENTRAL OFFICE COMMITTEE			478,155	525,931	602,047

CENTRAL OFFICE % INCREASE (DECREASE)

14.47%

\$76,116

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ASSESSMENT COST COMPARISON BY TOWN

0.97% increase in budget

BOE Approved Budget on: 4/28/20

Town Approved on:

Number of MS/HS* Pupils, October 1, 2019
 Percent of MS/HS* Pupils, October 1, 2019
 Number of MS/HS* Pupils, October 1, 2018
 Percent of MS/HS* Pupils, October 1, 2018

	Approved			
	Chaplin	Hampton	Scotland	Totals
Number of MS/HS* Pupils, October 1, 2019	99	58	90	247
Percent of MS/HS* Pupils, October 1, 2019	40.08%	23.48%	36.44%	100.00%
Number of MS/HS* Pupils, October 1, 2018	97	61	101	259
Percent of MS/HS* Pupils, October 1, 2018	37.45%	23.55%	39.00%	100.00%
Net Assessment 2020-2021	2,581,694	1,512,507	2,346,994	6,441,195
Assessment 2019-2020	2,378,546	1,495,787	2,476,631	6,350,964
Increase (Decrease)	203,147	16,720	-129,637	90,231
Percent Increase (Decrease)	8.54%	1.12%	-5.23%	1.42%

* MS/HS Pupils including Outplaced, Vo-AG and Magnet Schools

1. Net Assessment Calculation:

20-21 Budget Proposal (0.97% increase)	6,484,695
Fund balance used (Must be BOE approved)	
20-21 Budget Proposal less fund balance	<u>6,484,695</u>

Grant and other revenues

Miscellaneous	1,000
Tuition - Reg (Windham, Brooklyn, Canterbury)	40,000
Tuition - Sped	0
Summer School	0
Interest	2,500
Excess Cost	0

Subtotal: 43,500

20-21 Budget less expected revenue **6,441,195**

Regional School District Number 11
Preliminary Budget - Function Format (by Department)
Fiscal year 2020-2021

04/27/2020

Board Approved

Town Approved

Account	Description	2018-2019	2019-2020	2020-2021	Amount	Percentage
		Audited	Approved	Preliminary	Change	Change
		Actuals	Budget	Budget		
FUNCTION 1000 REGULAR INSTRUCTION						
211-1000-108-0000	HOMEBOUND/TUTOR	8,729	500	500	0	
211-1000-109-0000	OTHER CERTIFIED	0	2,500	2,500	0	
211-1000-110-0000	SUBSTITUTES	121,048	49,000	35,000	-14,000	
211-1000-113-0000	AIDES/ASSISTANTS	3,506	20,025	0	-20,025	
211-1000-119-0000	OTHER NON-CERTIFIED STAFF	0	1,500	1,500	0	
211-1000-210-0000	GROUP INSURANCE	562,296	796,025	796,025	0	
211-1000-220-0000	FICA TAXES	7,770	5,439	2,836	-2,603	
211-1000-230-0000	RETIREMENT	0	3,700	3,700	0	
211-1000-240-0000	TUITION REIMBURSEMENT	16,500	9,000	10,000	1,000	
211-1000-250-0000	UNEMPLOYMENT COMPENSATION	13,142	10,000	12,000	2,000	
211-1000-260-0000	WORKER'S COMPENSATION	45,269	56,303	51,439	-4,864	
211-1000-601-0000	GENERAL SUPPLIES	245	200	200	0	
211-1000-611-0000	INSTRUCTIONAL SUPPLIES	210	0	0	0	
211-1000-810-0000	DUES & Fees	26	0	0	0	
TOTAL		778,740	954,192	915,700	-38,492	-4.03%
FUNCTION 1005 ON-LINE EDUCATION						
211-1005-104-0000	CERTIFIED STAFF	49,723	50,461	0	-50,461	
211-1005-220-0000	FICA TAXES	693	732	0	-732	
211-1005-810-0000	DUES & FEES	5,375	14,000	19,804	5,804	
TOTAL		55,790	65,193	19,804	-45,389	-69.62%
FUNCTION 1015 ART						
211-1015-104-0000	CERTIFIED STAFF	51,288	53,873	54,816	943	
211-1015-105-0000	DEP'T HEADS/KEY TEACHERS	1,561	1,592	1,608	16	
211-1015-109-0000	OTHER CERTIFIED	0	1,800	1,400	-400	
211-1015-220-0000	FICA TAXES	616	830	838	8	
211-1015-312-0000	CONTRACTED ENRICHMENT	0	0	900	900	
211-1015-322-0000	IN-SERVICE	300	100	300	200	
211-1015-430-0000	EQUIPMENT MAINTENANCE	448	350	450	100	
211-1015-517-0000	FIELD TRIP TRANSPORTATION	500	750	1,000	250	
211-1015-580-0000	TRAVEL	0	100	300	200	-100
211-1015-601-0000	GENERAL SUPPLIES	51	700	700	0	
211-1015-602-0000	PROFESSIONAL SUPPLIES	0	0	0	0	
211-1015-603-0000	AUDIO/VISUAL SUPPLIES	0	0	0	0	
211-1015-611-0000	INSTRUCTIONAL SUPPLIES	6,815	7,500	7,550	50	
211-1015-641-0000	TEXTBOOKS/WORKBOOKS	0	0	0	0	
211-1015-731-0000	INSTRUCTIONAL EQUIPMENT	0	1,300	0	-1,300	
211-1015-733-0000	NON-INSTRUCTIONAL SUPPLIES	3,309	500		-500	
211-1015-810-0000	DUES & FEES	0	450	570	120	
TOTAL		64,887	69,845	70,432	587	0.84%

Account	Description	2018-2019	2019-2020	2020-2021	Amount	Percentage
		Audited	Approved	Preliminary	Change	Change
		Actuals	Budget	Budget		
FUNCTION 1020 BUSINESS & COMPUTER						
211-1020-104-0000	CERTIFIED STAFF	50,995	40,796	52,352	11,556	
211-1020-109-0000	OTHER CERTIFIED	0	260	260	0	
211-1020-220-0000	FICA TAXES	739	595	763	168	
211-1020-517-0000	FIELD TRIP TRANSPORTATION	815	1,000	1,600	600	
211-1020-601-0000	GENERAL SUPPLIES	865	500	600	100	
211-1020-611-0000	INSTRUCTIONAL SUPPLIES	0	2,600	0	-2,600	
211-1020-641-0000	TEXTBOOKS/WORKBOOKS	2,695	3,005	2,204	-801	
211-1020-810-0000	DUES & FEES	0	0	270	270	
TOTAL		56,109	48,756	58,049	9,293	19.06%
FUNCTION 1030 LANGUAGE ARTS						
211-1030-104-0000	CERTIFIED STAFF	224,093	234,906	223,466	-11,440	
211-1030-105-0000	DEP'T HEADS/KEY TEACHERS	1,561	1,592	1,608	16	
211-1030-109-0000	OTHER CERTIFIED	2,200	1,100	600	-500	
211-1030-220-0000	FICA TAXES	3,173	3,445	3,272	-173	
211-1030-322-0000	IN-SERVICE	0	0	0	0	
211-1030-517-0000	FIELD TRIP TRANSPORTATION	0	400	600	200	
211-1030-601-0000	GENERAL SUPPLIES	537	384	565	181	
211-1030-611-0000	INSTRUCTIONAL SUPPLIES	577	750	630	-120	
211-1030-641-0000	TEXTBOOKS/WORKBOOKS	3,228	2,255	4,721	2,466	
211-1030-731-0000	INSTRUCTIONAL EQUIPMENT	0	2,000	0	-2,000	
211-1030-810-0000	DUES & FEES	0	0	0	0	
TOTAL		235,370	246,832	235,462	-11,370	-4.61%
FUNCTION 1035 WORLD LANGUAGE						
211-1035-104-0000	CERTIFIED STAFF	167,500	164,575	167,456	2,881	
211-1035-105-0000	DEP'T HEADS/KEY TEACHERS	1,561	1,592	1,608	16	
211-1035-109-0000	OTHER CERTIFIED	1,000	200	250	50	
211-1035-220-0000	FICA TAXES	2,284	2,412	2,455	43	
211-1035-312-0000	CONTRACTED ENRICHMENT	0	100	100	0	
211-1035-315-0000	STANDARDIZED TESTING	0	15	20	5	
211-1035-322-0000	IN-SERVICE	0	0	100	100	
211-1035-430-0000	EQUIPMENT MAINTENANCE	0	0	0	0	
211-1035-517-0000	FIELD TRIP TRANSPORTATION	1,500	1,500	1,750	250	
211-1035-601-0000	GENERAL SUPPLIES	152	160	357	197	
211-1035-611-0000	INSTRUCTIONAL SUPPLIES	88	290	204	-86	
211-1035-641-0000	TEXTBOOKS/WORKBOOKS	11,225	11,000	10,750	-250	
211-1035-733-0000	INSTRUCTIONAL EQUIPMENT	165	900	750	-150	
211-1035-810-0000	DUES & FEES	0	345	195	-150	
TOTAL		185,475	183,089	185,995	2,906	1.59%

Account	Description	2018-2019	2019-2020	2020-2021	Amount	Percentage
		Audited	Approved	Preliminary	Change	Change
		Actuals	Budget	Budget		
FUNCTION 1045 FAMILY/CONSUMER STUDIES						
211-1045-104-0000	CERTIFIED STAFF	79,158	80,330	81,736	1,406	
211-1045-109-0000	OTHER CERTIFIED	0	0	0	0	
211-1045-220-0000	FICA TAXES	1,106	1,165	1,185	20	
211-1045-322-0000	IN-SERVICE	0	300	300	0	
211-1045-430-0000	EQUIPMENT MAINTENANCE	343	900	900	0	
211-1045-517-0000	FIELD TRIP TRANSPORTATION	406	500	500	0	
211-1045-580-0000	TRAVEL	0	350	350	0	
211-1045-602-0000	PROFESSIONAL SUPPLIES	62	750	750	0	
211-1045-611-0000	INSTRUCTIONAL SUPPLIES	5,992	4,700	4,500	-200	
211-1045-641-0000	TEXTBOOKS/WORKBOOKS	0	0	600	600	
211-1045-731-0000	INSTRUCTIONAL EQUIPMENT	315	350	500	150	
211-1045-810-0000	DUES & FEES	260	135	135	0	
TOTAL		87,642	89,480	91,456	1,976	2.21%
FUNCTION 1050 TECHNOLOGY EDUCATION						
211-1050-104-0000	CERTIFIED STAFF	60,545	63,076	64,180	1,104	
211-1050-105-0000	DEP'T HEADS/KEY TEACHERS	1,561	1,592	1,608	16	
211-1050-220-0000	FICA TAXES	794	938	954	16	
211-1050-430-0000	EQUIPMENT MAINTENANCE	396	550	1,425	875	
211-1050-517-0000	FIELD TRIP TRANSPORTATION	128	500	750	250	
211-1050-601-0000	GENERAL SUPPLIES	254	200	500	300	
211-1050-611-0000	INSTRUCTIONAL SUPPLIES	3,395	3,700	3,900	200	
211-1050-641-0000	TEXTBOOKS/WORKBOOKS	0	600	0	-600	
211-1050-731-0000	INSTRUCTIONAL EQUIPMENT	1,446	1,200	0	-1,200	
211-1055-810-0000	DUES & FEES	790	270	270	0	
TOTAL		69,308	72,626	73,587	961	1.32%
FUNCTION 1055 MATHEMATICS						
211-1055-104-0000	CERTIFIED STAFF	242,731	241,104	220,729	-20,375	
211-1055-105-0000	DEP'T HEADS/KEY TEACHERS	1,501	1,592	1,608	16	
211-1055-109-0000	OTHER CERTIFIED	2,331	0	0	0	
211-1055-220-0000	FICA TAXES	3,477	3,519	3,224	-295	
211-1055-322-0000	IN-SERVICE	0	0	0	0	
211-1055-601-0000	GENERAL SUPPLIES	645	820	463	-357	
211-1055-611-0000	INSTRUCTIONAL SUPPLIES	4,337	3,280	0	-3,280	
211-1055-641-0000	TEXTBOOKS/WORKBOOKS	5,859	4,086	6,500	2,414	
TOTAL		260,881	254,401	232,524	-21,877	-8.60%

Account	Description	2018-2019	2019-2020	2020-2021	Amount	Percentage
		Audited	Approved	Preliminary	Change	Change
		Actuals	Budget	Budget		
FUNCTION 1060 MUSIC						
211-1060-104-0000	CERTIFIED STAFF	87,222	95,582	102,010	6,428	
211-1060-105-0000	DEP'T HEADS/KEY TEACHERS	0	5,440	6,104	664	
211-1060-109-0000	OTHER CERTIFIED	208	416	416	0	
211-1060-220-0000	FICA TAXES	1,242	1,471	1,574	103	
211-1060-312-0000	CONTRACTED ENRICHMENT	650	500	0	-500	
211-1060-430-0000	EQUIPMENT MAINTENANCE	2,064	4,250	4,250	0	
211-1060-517-0000	FIELD TRIP TRANSPORTATION	3,367	3,500	4,000	500	
211-1060-611-0000	INSTRUCTIONAL SUPPLIES	1,766	4,379	3,350	-1,029	
211-1060-731-0000	INSTRUCTIONAL EQUIPMENT	350	4,919	3,380	-1,539	
211-1060-733-0000	NON-INSTRUC EQUIPMENT	6,582	1,400	3,203	1,803	
211-1060-810-0000	DUES & FEES	743	760	885	125	
TOTAL		104,193	122,617	129,172	6,555	5.35%
FUNCTION 1065 PHYSICAL ED/HEALTH						
211-1065-104-0000	CERTIFIED STAFF	97,417	95,366	97,035	1,669	
211-1065-105-0000	DEP'T HEADS/KEY TEACHERS	1,561	1,592	1,608	16	
211-1065-109-0000	OTHER CERTIFIED	0	0	0	0	
211-1065-220-0000	FICA TAXES	1,432	1,406	1,430	24	
211-1065-322-0000	IN-SERVICE	0	100	0	-100	
211-1065-601-0000	GENERAL SUPPLIES	75	100	100	0	
211-1065-602-0000	PROFESSIONAL SUPPLIES	27	50	50	0	
211-1065-611-0000	INSTRUCTIONAL SUPPLIES	3,536	1,967	1,954	-13	
211-1065-731-0000	INSTRUCTIONAL EQUIPMENT	584	645	613	-32	
211-1065-810-0000	DUES & FEES	48	0	0	0	
TOTAL		104,680	101,226	102,790	1,564	1.54%
FUNCTION 1070 SCIENCE						
211-1070-104-0000	CERTIFIED STAFF	218,034	236,366	234,931	-1,435	
211-1070-105-0000	DEP'T HEADS/KEY TEACHERS	1,561	1,592	1,608	16	
211-1070-109-0000	OTHER CERTIFIED	1,256	1,100	250	-850	
211-1070-220-0000	FICA TAXES	3,265	3,466	3,433	-33	
211-1070-430-0000	EQUIPMENT MAINTENANCE	0	0	0	0	
211-1070-517-0000	FIELD TRIP TRANSPORTATION	298	1,500	2,300	800	
211-1070-601-0000	GENERAL SUPPLIES	834	2,000	2,100	100	
211-1070-602-0000	PROFESSIONAL SUPPLIES	0	0	0	0	
211-1070-603-0000	AUDIO/VISUAL SUPPLIES	0	0	0	0	
211-1070-611-0000	INSTRUCTIONAL SUPPLIES	408	8,720	6,000	-2,720	
211-1070-641-0000	TEXTBOOKS/WORKBOOKS	3,581	0	0	0	
211-1070-731-0000	INSTRUCTIONAL EQUIPMENT	0	0	0	0	
TOTAL		229,237	254,744	250,622	-4,122	-1.62%

Account	Description	2018-2019	2019-2020	2020-2021	Amount	Percentage
		Audited	Approved	Preliminary	Change	Change
		Actuals	Budget	Budget		
FUNCTION 1075 SOCIAL STUDIES						
211-1075-104-0000	CERTIFIED STAFF	180,347	184,874	167,681	-17,193	
211-1075-105-0000	DEP'T HEADS/KEY TEACHERS	0	1,592	1,608	16	
211-1075-109-0000	OTHER CERTIFIED	1,100	400	400	0	
211-1075-220-0000	FICA TAXES	2,483	2,710	2,460	-249	
211-1075-517-0000	FIELD TRIP	100	1,000	2,750	1,750	
211-1075-601-0000	GENERAL SUPPLIES	1,018	500	500	0	
211-1075-602-0000	PROFESSIONAL SUPPLIES	0	0	0	0	
211-1075-611-0000	INSTRUCTIONAL SUPPLIES	618	700	1,000	300	
211-1075-641-0000	TEXTBOOKS/WORKBOOKS	0	0	0	0	
211-1075-731-0000	INSTRUCTIONAL EQUIPMENT	0	750	500	-250	
TOTAL		185,667	192,526	176,899	-15,626	-8.12%
FUNCTION 1085 COMPUTER TECHNOLOGY						
211-1085-109-0000	OTHER CERTIFIED	58,000	59,450	61,234	1,784	
211-1085-113-0000	OTHER NON-CERTIFIED	0	9,792	9,792	0	
211-1085-220-0000	FICA TAXES	4,437	5,297	5,433	136	
211-1085-326-0000	COMPUTER PROGRAM SUPPORT	17,972	12,000	9,938	-2,062	
211-1085-430-0000	EQUIPMENT MAINTENANCE	6,660	7,020	7,020	0	
211-1085-434-0000	NETWORK MAINTENANCE	10,915	15,109	15,109	0	
211-1085-531-0000	TELEPHONE	7,297	8,000	8,000	0	
211-1085-611-0000	INSTRUCTIONAL SUPPLIES	625	2,000	2,000	0	
211-1085-731-0000	INSTRUCTIONAL EQUIPMENT	11,154	7,000	2,000	-5,000	
211-1085-733-0000	NON-INSTRUC EQUIPMENT	8,755	6,000	6,000	0	
TOTAL		125,815	131,668	126,526	-5,142	-3.91%
FUNCTION 1090 GRADE 7 TEAM						
211-1090-517-0000	FIELD TRIP TRANSPORTATION	1,308	750	1,000	250	
211-1090-601-0000	GENERAL SUPPLIES	0	0	700	700	
TOTAL		1,308	750	1,700	950	126.67%
FUNCTION 1095 GRADE 8 TEAM						
211-1095-312-0000	CONTRACTED ENRICHMENT	0	0	0	0	
211-1095-601-0000	GENERAL SUPPLIES	0	450	173	-277	
TOTAL		0	450	173	-277	-61.56%

Account	Description	2018-2019	2019-2020	2020-2021	Amount	Percentage
		Audited	Approved	Preliminary	Change	Change
		Actuals	Budget	Budget		
FUNCTION 1210 SPECIAL EDUCATION						
211-1210-104-0000	CERTIFIED STAFF	333,052	258,685	254,472	-4,213	
211-1210-105-0000	DEP'T HEADS/KEY TEACHERS	1,561	1,592	1,608	16	
211-1210-108-0000	HOMEBOUND/TUTOR	0	2,000	2,000	0	
211-1210-109-0000	OTHER CERTIFIED	0	0	0	0	
211-1210-113-0000	AIDES/ASSISTANTS	153,212	140,640	161,130	20,490	
211-1210-220-0000	FICA TAXES	15,833	13,296	17,336	4,040	
211-1210-309-0000	CENTRAL OFFICE	55,007	74,378	115,202	40,824	
211-1210-322-0000	IN-SERVICE	703	0	0	0	
211-1210-580-0000	TRAVEL	194	0	0	0	
211-1210-601-0000	GENERAL SUPPLIES	165	0	2,000	2,000	
211-1210-611-0000	INSTRUCTIONAL SUPPLIES	1,906	2,000	0	-2,000	
TOTAL		561,634	492,591	553,748	61,157	12.42%
FUNCTION 2120 GUIDANCE						
211-2120-104-0000	CERTIFIED STAFF	144,642	149,743	152,364	2,621	
211-2120-105-0000	DEP'T HEADS/KEY TEACHERS	1,561	1,592	1,608	16	
211-2120-109-0000	OTHER CERTIFIED	7,060	5,000	5,000	0	
211-2120-220-0000	FICA TAXES	2,104	2,267	2,305	38	
211-2120-312-0000	CONTRACTED ENRICHMENT	0	0	0	0	
211-2120-314-0000	GUIDANCE INFO SERVICE	2,983	2,500	2,900	400	
211-2120-315-0000	STANDARDIZED TESTING	3,856	6,989	11,625	4,636	
211-2120-322-0000	IN-SERVICE	0	0	200	200	
211-2120-517-0000	FIELD TRIP TRANSPORTATION	341	750	750	0	
211-2120-580-0000	TRAVEL	0	0	750	750	
211-2120-601-0000	GENERAL SUPPLIES	428	450	500	50	
211-2120-602-0000	PROFESSIONAL SUPPLIES	0	0	0	0	
211-2120-731-0000	INSTRUCTIONAL EQUIPMENT	254	0	2,200	2,200	
TOTAL		163,228	169,291	180,202	10,911	6.45%
FUNCTION 2130 HEALTH OFFICE						
211-2130-109-0000	NURSE	40,641	41,657	42,699	1,042	
211-2130-220-0000	FICA TAXES	3,109	3,187	3,266	79	
211-2130-330-0000	SERVICE BIO-WASTE REMOVAL	578	608	65	-543	
211-2130-331-0000	PHYSICIAN	750	750	750	0	
211-2130-430-0000	EQUIPMENT MAINTENANCE	490	375	880	505	
211-2130-601-0000	GENERAL SUPPLIES	798	1,020	1,000	-20	
211-2130-810-0000	DUES & FEES	0	0	0	0	
TOTAL		46,366	47,597	48,660	1,063	2.23%

Account	Description	2018-2019	2019-2020	2020-2021	Amount	Percentage
		Audited	Approved	Preliminary	Change	Change
		Actuals	Budget	Budget		
FUNCTION 2150 PPT SERVICES						
211-2150-332-0000	PSYCHOLOGICAL SERVICES	24,100	20,000	20,000	0	
211-2150-335-0000	SPEECH & HEARING SERVICES	34,598	32,000	17,000	-15,000	
211-2150-337-0000	OCCUPATIONAL THERAPY	8,000	4,500	2,500	-2,000	
211-2150-338-0000	PHYSICAL THERAPY	1,140	2,500	2,500	0	
211-2150-561-0000	WORKSTUDY SERVICES	21,554	15,000	16,000	1,000	
TOTAL		89,392	74,000	58,000	-16,000	-21.62%
FUNCTION 2160 SOCIAL WORKER						
211-2160-104-0000	SOCIAL WORKER	82,947	55,367	45,068	-10,299	
211-2160-220-0000	FICA TAXES	1,203	803	653	-150	
TOTAL		84,149	56,170	45,721	-10,449	-18.60%
FUNCTION 2220 SCHOOL LIBRARY						
211-2220-104-0000	CERTIFIED STAFF	63,326	47,494	42,745	-4,749	
211-2220-220-0000	FICA TAXES	876	932	711	-221	
211-2220-602-0000	PROFESSIONAL SUPPLIES	128	375	375	0	
211-2220-603-0000	A/V SUPPLIES	3,150	0	3,300	3,300	
211-2220-642-0000	LIBRARY BOOKS/PERIODICALS	15,611	12,000	10,000	-2,000	
211-2220-731-0000	INSTRUCTIONAL EQUIPMENT	929	950	1,000	50	
211-2220-733-0000	NON-INSTRUC EQUIPMENT	0	0	0	0	
211-2220-810-0000	DUES & FEES	0	130	140	10	
TOTAL		84,020	61,881	58,271	-3,610	-5.83%
FUNCTION 2310 BOARD OF EDUCATION						
211-2310-112-0000	CLERICAL/SECRETARIAL	588	876	876	0	
211-2310-220-0000	FICA TAXES	45	67	67	0	
211-2310-533-0000	POSTAGE	650	2,000	2,000	0	
211-2310-550-0000	PRINTING	7,655	6,000	6,000	0	
211-2310-601-0000	GENERAL SUPPLIES	77	350	350	0	
211-2310-810-0000	DUES & FEES	2,973	3,000	3,000	0	
TOTAL		11,988	12,293	12,293	0	0.00%
FUNCTION 2320 SUPERINTENDENT'S OFFICE						
211-2320-309-0000	CENTRAL OFFICE	104,729	114,414	111,528	-2,886	
TOTAL		104,729	114,414	111,528	-2,886	-2.52%
FUNCTION 2330 GENERAL ADMINISTRATION						
211-2330-301-0000	AUDIT	21,400	23,700	23,700	0	
211-2330-302-0000	LEGAL SERVICES	92,638	53,000	47,000	-6,000	
211-2330-307-0000	FINANCIAL SERVICES (GASB 45)	0	2,800	2,800	0	
211-2330-520-0000	INSURANCE	42,343	38,919	38,252	-667	
TOTAL		156,381	118,419	111,752	-6,667	-5.63%
FUNCTION 2400 SCHOOL OFFICE						
211-2400-102-0000	ADMINISTRATION	223,592	225,189	235,168	9,979	
211-2400-112-0000	CLERICAL/SECRETARIAL	101,519	94,549	95,377	828	
211-2400-220-0000	FICA TAXES	10,699	10,498	10,706	208	
211-2400-230-0000	RETIREMENT/NONCERTIFIED	3,437	3,000	3,000	0	
211-2400-304-0000	PAYROLL SERVICES	8,117	10,336	4,137	-6,199	

Account	Description	2018-2019	2019-2020	2020-2021	Amount	Percentage
		Audited	Approved	Preliminary	Change	Change
		Actuals	Budget	Budget		
211-2400-430-0000	EQUIPMENT MAINTENANCE	0	0	0	0	
211-2400-441-0000	EQUIPMENT RENTALS	28,025	30,000	33,500	3,500	
211-2400-533-0000	POSTAGE	8,334	8,000	8,000	0	
211-2400-540-0000	ADVERTISING	2,114	4,000	4,000	0	
211-2400-550-0000	PRINTING	4,134	5,298	5,000	-298	
211-2400-580-0000	TRAVEL	2,445	1,500	2,000	500	
211-2400-601-0000	GENERAL SUPPLIES	4,832	5,938	6,000	62	
211-2400-602-0000	PROFESSIONAL SUPPLIES	715	1,500	1,500	0	
211-2400-733-0000	NON-INSTRUC EQUIPMENT	888	1,000	1,500	500	
211-2400-810-0000	DUES & FEES	15,897	18,000	18,000	0	
211-2400-811-0000	BANK SERVICE CHARGES	9	0	0	0	
TOTAL		414,756	418,808	427,888	9,080	2.17%
FUNCTION 2510 BUSINESS OFFICE						
211-2510-309-0000	CENTRAL OFFICE	87,681	95,278	88,830	-6,448	
TOTAL		87,681	95,278	88,830	-6,448	-6.77%
FUNCTION 2600 BUILDINGS AND GROUNDS						
211-2600-114-0000	CUSTODIAL/MAINTENANCE	161,883	160,306	171,588	11,282	
211-2600-119-0000	OTHER NON-CERTIFIED STAFF	8,476	6,000	8,000	2,000	
211-2600-220-0000	FICA TAXES	11,421	12,722	13,738	1,016	
211-2600-322-0000	INSERVICE	0	200	200	0	
211-2600-410-0000	ELECTRICITY	98,198	95,000	102,000	7,000	
211-2600-430-0000	EQUIPMENT MAINTENANCE	57,104	51,817	51,817	0	
211-2600-434-0000	BLDG/GROUNDS MAINTENANCE	123,496	104,000	99,000	-5,000	
211-2600-441-0000	EQUIPMENT RENTALS	0	2,000	2,000	0	
211-2600-580-0000	TRAVEL	330	1,000	1,000	0	
211-2600-615-0000	MAINT/REPAIR SUPPLIES	25,861	20,000	18,000	-2,000	
211-2600-624-0000	HEATING OIL/PROPANE	54,848	78,000	78,000	0	
211-2600-725-0000	UNIFORMS	0	0	0	0	
211-2600-733-0000	NON-INSTRUC EQUIPMENT	6,506	12,500	11,500	-1,000	
211-2600-810-0000	DUES AND FEES	638	0	0	0	
TOTAL		548,761	543,545	556,843	13,298	2.45%

Account	Description	2018-2019	2019-2020	2020-2021	Amount	Percentage
		Audited	Approved	Preliminary	Change	Change
		Actuals	Budget	Budget		
FUNCTION 2610 CAPITAL IMPROVEMENT						
211-2610-436-0000	CAPITAL IMPROVEMENT	108,970	40,000	35,000	-5,000	
TOTAL		108,970	40,000	35,000	-5,000	-12.50%
FUNCTION 2700 PUPIL TRANSPORTATION						
211-2700-515-0000	TRANSPORTATION/SPEC ED	7,525	4,000	4,000	0	
TOTAL		7,525	4,000	4,000	0	0.00%
FUNCTION 2830 PROFESSIONAL DEVELOPMENT						
211-2830-306-0000	PROFESSIONAL DEVELOPMENT	446	0	1,000	1,000	
211-3830-220-0000	FICA	0	0	0	0	
TOTAL		446	0	1,000	1,000	
FUNCTION 2840 DATA PROCESSING						
211-2840-309-0000	CENTRAL OFFICE	4,840	5,102	0	-5,102	
TOTAL		4,840	5,102	0	-5,102	-100.00%
FUNCTION 2900 SUPPORT SERVICES						
211-2900-113-0000	AIDES/ASSISTANTS	26,627	29,856	29,790	-66	
211-2900-220-0000	FICA TAXES	1,901	2,284	2,279	-5	
TOTAL		28,529	32,140	32,069	-71	-0.22%
FUNCTION 3210 ACTIVITIES						
211-3210-119-0000	OTHER NON-CERTIFIED STAFF	31,856	48,192	48,254	62	
211-3210-220-0000	FICA TAXES	462	699	700	1	
211-3210-517-0000	FIELD TRIP TRANSPORTATION	149	1,000	1,000	0	
211-3210-601-0000	GENERAL SUPPLIES	8,172	5,500	5,000	-500	
211-3210-611-0000	INSTRUCTIONAL SUPPLIES	5,280	4,000	5,000	1,000	
211-3210-810-0000	DUES & FEES	-18	0	0	0	
211-3210-890-0000	MUSICAL	1,435	5,000	5,000	0	
211-3210-900-0000	GRADUATION	4,507	5,500	5,500	0	
TOTAL		51,843	69,891	70,454	563	0.81%

Account	Description	2018-2019	2019-2020	2020-2021	Amount	Percentage
		Audited	Approved	Preliminary	Change	Change
		Actuals	Budget	Budget		
FUNCTION 3220 ATHLETICS						
211-3220-107-0000	ATHLETIC DIRECTOR	24,154	24,165	24,878	713	
211-3220-113-0000	AIDES/ASSISTANTS	0	0	0	0	
211-3220-119-0000	OTHER NON-CERTIFIED STAFF	81,861	78,016	84,476	6,460	
211-3220-220-0000	FICA TAXES	5,595	6,319	6,823	504	
211-3220-341-0000	SPORTS OFFICIALS	17,902	18,700	18,700	0	
211-3220-342-0000	ANCILLARY GAME STAFF	8,263	8,400	8,400	0	
211-3220-441-0000	RENTALS	1,300	1,300	1,300	0	
211-3220-519-0000	ATHLETIC TRANSPORTATION	32,054	31,464	31,464	0	
211-3220-520-0000	INSURANCE	1,944	2,000	2,000	0	
211-3220-580-0000	TRAVEL	2,325	1,850	1,850	0	
211-3220-601-0000	GENERAL SUPPLIES	1,996	1,500	2,000	500	
211-3220-725-0000	UNIFORMS	706	750	750	0	
211-3220-731-0000	INSTRUCTIONAL EQUIPMENT	1,608	1,300	1,600	300	
211-3220-733-0000	NON-INSTRUC EQUIPMENT	1,414	1,300	1,300	0	
211-3220-810-0000	DUES & FEES	6,884	6,300	6,300	0	
TOTAL		188,006	183,364	191,842	8,478	4.62%
FUNCTION 6100 OUT-OF-DISTRICT SPECIAL ED						
211-6100-515-0000	TRANSPORTATION/SPEC ED	93,220	103,510	148,025	44,515	
211-6100-561-0000	TUITION/PRIVATE	209,190	232,410	399,370	166,960	
211-6100-562-0000	TUITION/PUBLIC	177,083	265,870	190,701	-75,169	
TOTAL		479,493	601,790	738,096	136,306	22.65%
FUNCTION 6110 OUT-OF-DISTRICT VOAG/TECH						
211-6110-511-0000	TRANSPORTATION/VOTECH	243,007	204,506	211,500	6,994	
211-6110-516-0000	MAGNET TRANSPORTATION	14,000	18,990	18,990	0	
211-6110-562-0000	TUITION/PUBLIC	114,436	120,000	128,000	8,000	
211-6110-563-0000	TUITION MAGNET SCHOOL	110,915	115,000	90,000	-25,000	
211-6110-625-0000	DIESEL FUEL/GASOLINE	20,413	35,000	35,000	0	
TOTAL		502,771	493,496	483,490	-10,006	-2.03%
TOTAL REGION 11 BOARD OF EDUCATION		6,270,609	6,422,464	6,480,579	58,115	0.90%
PHHS % INCREASE (DECREASE)						0.90%

Regional School District 11
Preliminary Budget - Object Format (by Type of Expenditure)
FY 2020-2021

Board Approved:

Town Approved:

Description			2018-2019	2019-2020	2020-2021	Amount Change	Percentage Change
			Audited Actuals	Approved Budget	Preliminary Budget		
OBJECT 102	ADMINISTRATION		223,592	225,189	235,168		
OBJECT 104	CERTIFIED STAFF		2,133,020	2,052,598	1,961,040		
OBJECT 105	DEPT HEADS/KEY TEACHERS		13,989	21,360	22,184		
OBJECT 107	ATHLETIC DIRECTOR		24,154	24,165	24,878		
OBJECT 108	HOMEBOUND/TUTOR		8,729	2,500	2,500	0	
OBJECT 109	OTHER CERTIFIED		113,795	113,883	115,008		
OBJECT 110	SUBSTITUTES		121,048	49,000	35,000		
OBJECT 112	CLERICAL/SECRETARIAL		102,107	95,425	96,253		
OBJECT 113	AIDES/ASSISTANTS		183,345	200,313	200,712		
OBJECT 114	CUSTODIAL/MAINTENANCE		161,883	160,306	171,588		
OBJECT 119	OTHER NON-CERTIFIED STAFF		122,193	133,708	142,230		
OBJECT 100	SALARIES AND WAGES		3,207,855	3,078,447	3,006,562	(71,885)	-2.34%
OBJECT 210	GROUP INSURANCE		562,296	796,025	796,025		
OBJECT 220	FICA TAXES		86,759	86,498	88,444		
OBJECT 230	RETIREMENT		3,437	6,700	6,700		
OBJECT 240	TUITION REIMBURSEMENT		16,500	9,000	10,000		
OBJECT 250	UNEMPLOYMENT COMPENSATION		13,142	10,000	12,000		
OBJECT 260	WORKER'S COMPENSATION		45,269	56,303	51,439		
OBJECT 200	EMPLOYEE BENEFITS		727,403	964,526	964,608	82	0.01%
OBJECT 301	AUDIT		21,400	23,700	23,700		
OBJECT 302	LEGAL SERVICES		92,638	53,000	47,000		
OBJECT 304	PAYROLL SERVICES		8,117	10,336	4,137		
OBJECT 306	PROFESSIONAL DEVELOPMENT		446	0	1,000		
OBJECT 307	FINANCIAL SERVICES (GASB 45)		0	2,800	2,800		
OBJECT 312	CONTRACTED ENRICHMENT		650	600	1,000		
OBJECT 314	GUIDANCE INFO SERVICE		2,983	2,500	2,900		
OBJECT 315	STANDARDIZED TESTING		3,856	7,004	11,645		
OBJECT 322	IN-SERVICE		1,003	700	1,100		
OBJECT 326	COMPUTER PROGRAM SUPPORT		17,972	12,000	9,938		
OBJECT 330	SERVICE BIO-WASTE REMOVAL		578	608	65		
OBJECT 331	PHYSICIAN		750	750	750		
OBJECT 332	PSYCHOLOGICAL SERVICES		24,100	20,000	20,000		
OBJECT 335	SPEECH & HEARING SERVICES		34,598	32,000	17,000		
OBJECT 337	OCCUPATIONAL THERAPY		8,000	4,500	2,500		
OBJECT 338	PHYSICAL THERAPY		1,140	2,500	2,500		
OBJECT 341	SPORTS OFFICIALS		17,902	18,700	18,700		
OBJECT 342	ANCILLARY GAME STAFF		8,263	8,400	8,400		
OBJECT 300	PURCH PROF/TECH SERVICES		244,395	200,098	175,135	(24,963)	-12.48%
OBJECT 410	ELECTRICITY		98,198	95,000	102,000		
OBJECT 430	EQUIPMENT MAINTENANCE		67,503	65,262	66,742		
OBJECT 434	BLDG/GROUNDS MAINTENANCE		134,411	119,109	114,109		
OBJECT 436	CAPITAL IMPROVEMENT		108,970	40,000	35,000		
OBJECT 441	RENTALS		29,325	33,300	36,800		
OBJECT 400	PURCH. PROPERTY SERVICES		438,406	352,671	354,651	1,980	0.56%

Regional School District 11
Preliminary Budget - Object Format (by Type of Expenditure)
FY 2020-2021

Board Approved:

Town Approved:

Description		2018-2019 Audited Actuals	2019-2020 Approved Budget	2020-2021 Preliminary Budget	Amount Change	Percentage Change
OBJECT 511	TRANSPORTATION/VOTECH	243,007	204,506	211,500		
OBJECT 515	TRANSPORTATION/SPEC ED	100,745	107,510	152,025		
OBJECT 516	MAGNET TRANSPORTATION	14,000	18,990	18,990		
OBJECT 517	FIELD TRIP TRANSPORTATION	8,912	13,150	18,000		
OBJECT 519	ATHLETIC TRANSPORTATION	32,054	31,464	31,464		
OBJECT 520	INSURANCE	44,287	40,919	40,252		
OBJECT 531	TELEPHONE	7,297	8,000	8,000		
OBJECT 533	POSTAGE	8,984	10,000	10,000		
OBJECT 540	ADVERTISING	2,114	4,000	4,000		
OBJECT 550	PRINTING	11,789	11,298	11,000		
OBJECT 561	TUITION/PRIVATE	230,745	247,410	415,370		
OBJECT 562	TUITION/PUBLIC	291,519	385,870	318,701		
OBJECT 563	TUITION MAGNET SCHOOL	110,915	115,000	90,000		
OBJECT 580	TRAVEL	5,294	4,800	6,250		
OBJECT 500	OTHER PURCHASED SERVICES	1,111,661	1,202,917	1,335,552	132,635	11.03%
OBJECT 601	GENERAL SUPPLIES	21,145	20,772	23,808		
OBJECT 602	PROFESSIONAL SUPPLIES	932	2,675	2,675		
OBJECT 603	AUDIO/VISUAL SUPPLIES	3,150	0	3,300		
OBJECT 611	INSTRUCTIONAL SUPPLIES	35,554	44,586	36,088		
OBJECT 615	MAINT/REPAIR SUPPLIES	25,861	20,000	18,000		
OBJECT 624	HEATING OIL/PROPANE	54,848	78,000	78,000		
OBJECT 625	DIESEL FUEL/GASOLINE	20,413	35,000	35,000		
OBJECT 641	TEXTBOOKS/WORKBOOKS	26,588	20,946	24,775		
OBJECT 642	LIBRARY BOOKS/PERIODICALS	15,611	12,000	10,000		
OBJECT 600	SUPPLIES	204,101	233,979	231,646	(2,333)	-1.00%
OBJECT 725	UNIFORMS	706	750	750		
OBJECT 731	INSTRUCTIONAL EQUIPMENT	16,639	20,414	11,793		
OBJECT 733	NON-INSTRUC EQUIPMENT	27,619	23,600	24,253		
OBJECT 700	EQUIPMENT	44,965	44,764	36,796	(7,968)	-17.80%
OBJECT 810	DUES & FEES	33,616	45,390	49,569		
OBJECT 811	BANK SERVICE CHARGES	9	0	0		
OBJECT 890	MUSICAL	1,435	5,000	5,000		
OBJECT 800	OTHER OBJECT	35,060	50,390	54,569	4,179	8.29%
OBJECT 900	GRADUATION	4,507	5,500	5,500	0	0.00%
OBJECT 309	CENTRAL OFFICE	252,257	289,172	315,560	26,388	9.13%
TOTAL REGION 11 BOARD OF EDUCATION		6,270,609	6,422,464	6,480,579	58,115	0.90%
PHHS % INCREASE (DECREASE)						0.90%