

TOWN OF CHAPLIN

BUDGET PROPOSAL

Fiscal Year 2015-2016

Prepared by the Board of Finance

For the 2015 Annual Town Meeting

On May 11, 2015

Town of Chaplin

FY 2015-2016 Budget Proposal Index

- 1. Board of Finance Budget Letter**
- 2-3. Budget Executive Summary from Board of Finance**
- 4-5. Town of Chaplin Budget, Fund Balance and Tax Summary**
- 6-8. Town of Chaplin Revenue Budget Projection Summary**
- 9-11. Town of Chaplin Expenditure Budget Request and Approval Summary**
- 12. CIP & Debt Service Budget**
- 13-14. Capital Improvement Plan (CIP) – 5 Year Projection**
- 15. Chaplin Board of Education (CES) Budget**
- 16-21. Chaplin Board of Education (CES) Budget Detail (by Object)**
- 22. Parish Hill Middle High School Assessment for Chaplin**
- 23-24. Parish Hill Middle High School Budget Detail (by Object)**

May 4, 2015

Dear Chaplin Residents and Taxpayers,

The Board of Finance is pleased to recommend this budget for the upcoming **Fiscal Year 2015-2016** and we sincerely ask that you support and approve it at the May 11, 2015 Annual Town Meeting and the subsequent Budget referendum on May 19. We consider this budget to be financially sound and in the best interests of the Town's children, residents, and other taxpayers.

Highlights of this proposed FY 2015-16 budget are as follows:

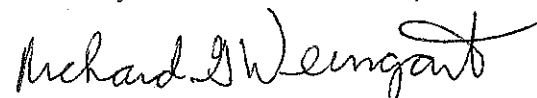
- First and foremost, this budget requires no tax increase. The mill rate will remain at the current 35.05 mills.
- **A total Town Budget of \$ 7,982,667** has been approved by the Board of Finance.
 - This represents an approximate 3.0% increase over the current FY 14-15 budget.
- Total Revenues are projected to be \$ 7,986,591.
 - This represents an approximate 2.7% increase over the current FY 14-15 budget.
- A small budget surplus of \$ 3,924 is projected.
- The Town's Unassigned Fund Balance is projected to be \$736,448 at end of year (June 30, 2015).
 - This represents 9.51% of Expenditures which falls within the recommended range of 8-10% of expenditures.

The Budget Executive Summary is published on the Town web site and is also contained in printed documents available at the Town Hall. It provides additional detail for the current year's adjusted FY 2014-15 budget, **the proposed FY 2015-16 budget**, and an "estimated" FY 2016-17 budget.

With this budget for FY 2015-16, Chaplin will be in an excellent position to continue providing essential services, quality Education, continued 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, I wish to thank the various Town agencies and their representatives for their sincere cooperation throughout this budget process. Additionally, I extend thanks to the Chaplin Board of Selectmen, Chaplin Board of Education, the CES and RSD11 School Superintendent, and the CES Principal for their continued cooperation, assistance, and good will. Lastly, I extend the Board's gratitude to our Town Hall staff for their many hours of willing assistance to prepare and present this budget.

Sincerely for the Board of Finance,



Richard G. Weingart, Chairperson
Tel: 860-455-9691

E-mail: richard.weingart@snet.net

Members of the Board of Finance:

Doug Dubitsky
Diana Fiasconaro
Marc Johnson

Jean Lambert, Clerk
Bruce Raymond, Vice Chair
Dick Weingart, Chairperson
Kathy Scott, Recording Secretary

Chaplin Board of Finance

Executive Summary for FY 2014-15, 2015-16, and Estimated 2016-17 Town Budgets

May 4, 2015

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 future budgets and overall financial position.

FY 2014-2015 Budget Performance (Current Year):

▪ Revenues vs. Expenses:

- Current projections now indicate that the budget will show a small surplus of approximately \$28,300 by June 30, 2015.
- This compares to a projected deficit of (\$28,043) when the budget was formulated last year.
- Unanticipated revenue was realized with the sale of the Grange building and Surplus equipment:
 - Grange: \$46,000
 - Surplus equipment: \$ 9,590

▪ Significant Capital Equipment purchases and Infrastructure repairs during the past year:

- Purchase PW backhoe/loader
- Refurbish PW light truck to extend service life
- Complete Airline Trail project
- Repair and chip seal several miles of roads.
- Replace Tower Hill Road bridge.

▪ The Town's General Fund Balance:

- Unrestricted Fund Balance of \$ 973,130 at beginning of year (12.12% of Expenditures).
- BOF has Assigned the following balances:
 - Balance CES FY 2014-15 Budget: \$165,000
 - Potential CES FY 2015-16 MBR Shortfall: \$100,000
- Unassigned Fund Balance projected to be \$ 736,448 at end of year (9.51% of Expenditures).

FY 2015-16 (Budget to be approved for next Fiscal Year):

The Board recommends that the current mill rate of 35.05 be maintained upon passage of this budget.

▪ Revenues:

- State revenues are projected to remain consistent but flat, however, the fate of the Governor's Biennial FY 16 and FY 17 budget remains to be determined by the Legislature.
- Local revenues are projected to increase by \$210,000 or 2.7%. This is mainly due to a 5.7% increase in the October 2014 Grand List with a major part of the change resulting from Eversource Energy's power line project.
- Significant emphasis continues to be placed on the collection of back taxes, interest, and fees.

▪ Expenditures:

- The budget funds current Government Operations and Capital Projects with the following changes from FY 2014-15:
 - Govt. Operations: increase of \$25,170 or 1.45%

- Capital Projects: increase of \$278,000 or 94.7%
 - Additional 125,000 for Roads/Bridges and \$150,000 for new Plow truck.
 - Capital Project funding is increased to a level that will allow us to continue the maintenance and improvement of our essential infrastructure and equipment replacement.
- It funds both the Chaplin Elementary School and the Parish Hill Middle/High School (RSD11) budgets with these respective changes from FY 2014-15:
 - CES: Budget of \$ 3,313,645, an increase of \$63,370 or 1.95% .
 - RSD11: Budget of \$ 6,397,047, an increase of \$60,550 or 0.96% .
 - Chaplin's RSD11 assessment is expected to decrease by \$143,350 due to the following:
 - A proportional decrease in Chaplin student census relative to Hampton and Scotland.
 - The RSD11 BOE's decision to use \$200,000 from its reserve fund to offset town assessments.
- **The Town's General Fund Balance:**
 - Unrestricted Fund Balance of \$ 736,448 is projected at beginning of year (9.51% of Expenditures).
 - BOF has Assigned the following balances:
 - Potential RSD11 Assessment increase for Chaplin in FY 2016-17: \$74,660
 - Unassigned Fund Balance projected to be \$ 665,712 at end of year (8.34% of Expenditures).

FY 2016-17 Budget (for Estimation purposes only):

Factors likely to affect the FY 2016-17 budget follow. While many of these factors are simply estimates based upon various assumptions, taken together they do provide a general picture of the budget fundamentals for the year. Assumptions about both Revenues and Expenditures are as follows:

- **Revenues:**
 - Tax and other Local revenues are assumed to increase slightly; the Grand List is projected to grow at a modest 1%.
 - State revenues are also assumed to remain level, however, the State budget forecast for FY 2016-17 and beyond shows a substantial deficit which may result in a reduction of Town funding.
 - Furthermore, changes to taxation of motor vehicles currently under consideration by the General Assembly, could have a negative effect on revenues from this source.
- **Expenditures:**
 - Govt. Operation costs are estimated to increase by 2.0% which is slightly more than in FY 2016-16.
 - Capital Project costs are estimated to decrease in accordance with the CIP for FYs 2016-20.
 - Both CES and PHMS/HS budgets are assumed to increase by 2% due to continuing cost pressures.
 - Chaplin's RSD11 assessment for FY 2016-17 cannot be predicted at this time but may increase as indicated above under the FY 2015-16 Unassigned Fund Balance..

Due to the above estimates, this Board projects the following uncertain picture for the FY 2016-17 budget:

- While State and local revenues are estimated to remain fairly constant, tax revenues are likely to decrease due to the proposed change in taxing motor vehicles.
 - A modest budget surplus appears possible if the State budget is not changed radically from the Governor's February 2015 proposal.
 - The Town's Unassigned General Fund Balance cannot accurately be projected at this time but the trajectory is undeniably downward toward an approximate 8.8% of Expenditures at June 30, 2017.

FY 2015-16 BUDGET GOALS and ASSUMPTIONS:
 The budget goals and assumptions below have been established to accomplish the following:

1. Balance the budget in both FY 15-16 and FY 16-17.
2. Maintain a "no tax increase" budget in FY 15-16.
3. Maintain a Fund Balance equal to 9 - 10% of annual Expenditures.
4. Use the Fund Balance in a judicious way to avoid large structural deficits.
5. Use a portion of any excess Fund Balance for Capital Equipment and Infrastructure repairs that are urgently needed.
6. Maintain additional Fund Balance as a hedge against:
 - a. Unknown North Bear Hill bridge costs.
 - b. Unknown Bedlam Road bridge costs.
 - c. Unpredictable State Grant funding for the Darling Pond Dam project.
 - d. An anticipated FY 2014-15 budget deficit at Chaplin Elementary School.

		FY 2012-2013 ACTUAL (FY 2013)	FY 2013-2014 ACTUAL (FY 2014)	FY 2014-2015 ADJUSTED (FY 2015)	FY 2015-2016 PROJECTED (FY 2016)	FY 2016-2017 ESTIMATED (FY 2017)
21	Section 1: REVENUE & EXPENDITURE SECTION					
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25	Total REVENUES: (See NOTE 1)	\$ 7,714,465	\$ 7,580,861	\$ 7,774,590	\$ 7,986,591	\$ 8,041,644
26	Actual Year-to-Year Increase (Decrease):	\$92,701	(133,604)	193,729	212,000	55,054
27	Percentage Year-to-Year Increase (-, Decrease):	1.22%	-1.73%	2.56%	2.73%	0.69%
28						
29	Total EXPENDITURES:	\$ 7,582,163	\$ 8,029,073	\$ 7,746,272	\$ 7,982,667	\$ 7,999,036
30	Actual Year-to-Year Increase (Decrease):	428,257	\$446,910	(\$282,801)	\$236,395	\$16,369
31	Percentage Year-to-Year Increase (-, Decrease):	5.99%	5.89%	-3.52%	3.05%	0.21%
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33	Surplus or (Deficit):	132,302	(448,212)	28,318	3,924	42,608
34		0.78	(2.64)	0.19	0.03	0.27
35		Mill Surplus	Mill Deficit	Mill Surplus	Mill Surplus	Mill Surplus
36	NOTE 1: STATE REVENUE projections for FY 2015-16 and FY 2016-17 are based					
37	on the Governor's budget proposal (02/18/2015).					
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41	Section 2: MILL RATE SECTION					
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44	Fiscal Year MILL Rate:	30.15	30.15	35.05	35.05	35.05
45	Actual MILL RATE Increase (Decrease) for Fiscal Year:	0.00	0.00	4.90	0.00	0.00
46	Percentage MILL RATE Increase (Decrease) for Fiscal Year:	0.00%	0.00%	16.25%	0.00%	0.00%
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	A	B	C	D	E	F	G
1	Town of Chaplin						
2	BUDGET, MILL RATE, and FUND BALANCE Summary For Fiscal Years 2014-15, FY 2015-16, FY 2016-17						
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49	Section 3: FUND BALANCE SECTION						
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51							
52	\$\$\$&&	UNRESTRICTED Fund Balance, Beginning of Fiscal Year	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 ADJUSTED	FY 2015-2016 PROJECTED	FY 2016-2017 ESTIMATED
53	#####	-- Excess (Deficiency) of REVENUES vs. EXPENDITURES:	1,448,980	1,038,708	973,130	736,448	665,712
54			N/A	N/A	28,318	3,924	42,608
55	+++++	Fund Balance Classifications:					
56		-- Committed: Capital Purchase(s)	(275,000)	0	0	0	0
57	*****		(65,578)	(65,578)	0	0	Unknown
58	*****	-- Assigned: To Balance Following Fiscal Year Budget	0	0	(165,000)	0	0
59	*****	-- Assigned: To Balance CES FY 2014-15 Budget	0	0	(100,000)	0	0
60	*****	-- Assigned: Potential CES FY 2015-16 MBR Shortfall	0	0	0	0	0
61	*****	-- Assigned: Projected PHMS/HS Assessment Increase in FY 2016-17	0	0	0	(74,660)	Unknown
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63	\$\$\$&&	UNASSIGNED Fund Balance, End of Year:	\$ 1,108,402	\$ 973,130	\$ 736,448	\$ 665,712	\$ 708,321
64		Actual Fiscal Year Increase (Decrease):	N/A	(135,272)	(236,682)	(70,736)	42,608
65		Percentage of Total Expenditure Budget for Fiscal Year:	14.62%	12.12%	9.51%	8.34%	8.86%
66			AUDIT	AUDIT			
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68	Section 4: PROPERTY TAX REVENUE SECTION						
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73		1. Net Grand List as of Previous October 1:	October 2011	October 2012	October 2013	October 2014	October 2015
74		2. Est. Motor Vehicle Supplemental (MVS) as of Following November 1:	172,666,340	171,911,300	149,035,700	157,366,170	158,939,832
75		Total Taxable Property:	1,629,781	1,956,370	2,118,640	2,037,505	2,057,880
76		3. PROJECTED MILL RATE:	174,296,121	173,867,670	151,154,340	159,403,675	160,997,712
77		4. Total Estimated Tax Bills:	30.15	30.15	35.05	35.05	35.05
78		5. Times Estimated Collection Rate:	5,255,028	5,242,110	5,297,960	5,587,099	5,642,970
79		6. Total Estimated Tax Collections:	97.50%	98.00%	98.00%	98.00%	98.00%
80		7. Less: Exemptions (Disability, Elderly, Veterans)	5,123,852	5,137,268	5,192,000	5,475,357	5,530,110
81		8. Net Amount to be Collected From Taxes:	(15,419)	(19,815)	(18,865)	(18,865)	(18,865)
82			5,108,233	5,117,453	5,173,135	5,456,492	5,511,245
83		NOTE: 1 MILL (Net Collectible Taxes) =:	\$169,427	\$169,733	\$147,593	\$155,677	\$157,240
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Approved by Board of Finance for -- FY 2015-16 -- 04/27/2015

A	B	C	D	E	F	G
	Town of Chaplin					
	REVENUE BUDGET SUMMARY For Fiscal Years 2014-15, 2015-16 and ESTIMATE For FY 2016-17					
1	2	3	4	5	6	7
Acct No.	Name	2012-2013 ACTUAL (FY 2013)	2013-2014 ACTUAL (FY 2014)	2014-2015 ADJUSTED BUDGET (FY 2015)	2015-2016 PROJECTED (FY 2016)	2016-2017 ESTIMATED (FY 2017)
11000	MISCELLANEOUS REVENUES:					
	Elem School - Reim/Refunds	303	0	0	0	0
	Elem School - School bus fuel reimbursement	36,922	27,539	37,800	38,800	38,800
	Investment Interest	2,317	2,145	1,000	1,500	1,500
	Miscellaneous Revenues-MAWC Reported (ACTUAL)	42,740	(17,848)	5,000	5,000	5,000
	Sale of Town Surplus Equipment (FY 14-15 only)	0	0	9,592	0	0
	Town Real Estate (FY 14-15 only)	0	0	46,000	0	0
	Webster Bank Income - F2F (Begin FY 13-14)	0	646	300	300	300
	Subtotal Miscellaneous:	<u>82,282</u>	<u>12,482</u>	<u>99,692</u>	<u>45,300</u>	<u>45,600</u>
14000	RECEIPTS FOR TOWN SERVICES:					
	Animal Control Fees (Begin NECCOG Services - 01/2014)	335	0	0	0	0
	Building Permits	6,113	11,306	7,500	7,500	7,500
	Cemeteries	0	3,000	1,290	1,000	1,000
	Conveyance Tax	13,241	9,360	7,000	7,000	7,000
	Dog Licenses & Surcharges	(224)	1,002	360	360	360
	Historic Commission	150	250	100	100	100
	Inland/Wetlands - Permits & Regs	N/A	N/A	N/A	N/A	N/A
	-Application Fees	912	0	250	250	250
	Pistol Permits	2,870	1,330	1,050	1,000	1,000
	Planning and Zoning	N/A	N/A	N/A	N/A	N/A
	-Application Fees	3,137	1,900	1,250	1,250	1,250
	-DEP Land Use Fees	420	(386)	250	250	250
	Rentals Collected	N/A	N/A	N/A	N/A	N/A
	-Community Center	0	0	0	0	0
	-Firehouse Hall Rental	4,025	3,225	3,000	3,000	3,000
	Transfer Station Fees	3,914	4,418	4,000	4,000	4,000
	Town Clerk	N/A	N/A	N/A	N/A	N/A
	-Copies	3,786	3,416	3,000	3,000	3,000
	-Recording Fees	10,264	12,777	10,000	10,000	10,000
	Vital Statistics: Copies and Surcharges	128	55	100	100	100
	Zoning Board of Appeals	0	310	0	0	0
	Subtotal Receipts for Town Services:	<u>49,071</u>	<u>51,963</u>	<u>39,150</u>	<u>38,810</u>	<u>38,810</u>
&&&&	Total - Local Revenue:	\$131,353	\$64,445	\$138,842	\$84,110	\$84,410
	Actual Year-to-Year Increase (-Decrease):	\$46,053	(\$66,908)	\$74,397	(\$54,732)	\$300
	Percentage Year-to-Year Increase (-Decrease):	53.99%	-50.94%	115.44%	-39.42%	0.36%

A	B	C	D	E	F	G
	Town of Chaplin					
	REVENUE BUDGET SUMMARY For Fiscal Years 2014-15, 2015-16 and ESTIMATE For FY 2016-17					
1	2	3	4	5	6	7
Acct No.	Name	2012-2013 ACTUAL (FY 2013)	2013-2014 ACTUAL (FY 2014)	2014-2015 ADJUSTED BUDGET (FY 2015)	2015-2016 PROJECTED (FY 2016)	2016-2017 ESTIMATED (FY 2017)
15000	REIMBURSEMENTS IN LIEU OF TAXES:					
46	Disability Exemptions	319	345	451	450	450
47	Elderly Tax Reimbursements	14,666	19,077	18,015	18,015	18,015
48	Pequot/Mohegan Grant	80,286	80,102	83,286	84,376	84,376
49	State and Federal Property Reimbursements	67,875	69,833	63,647	52,874	52,874
50	Veterans Exemption	434	393	399	400	400
51	Subtotal Reimbursements In Lieu of Taxes:	\$163,580	\$169,750	\$165,798	\$156,115	\$156,115
16000	STATE EDUCATION FUNDING:					
54	Adult Education/Student Improvement	3,172	2,982	2,699	2,871	2,871
55	Educational Cost Sharing: (K-12)	1,893,247	1,893,336	1,893,763	1,893,763	1,893,763
56	Special Education - Equity Grant (CES Revenue)	24,262	0	0	0	0
57	Transportation	31,848	29,495	26,833	28,682	28,682
58	Subtotal State Education Funding:	\$1,952,529	\$1,925,813	\$1,923,295	\$1,925,316	\$1,925,316
17000	STATE AND FEDERAL FUNDING:					
61	Circuit Court	4,000	1,725	2,225	2,225	2,225
62	Historic Documents Preservation Grant	4,000	4,000	5,000	3,000	3,000
63	Grants - Restricted	3,747	0	0	0	0
64	Grants - Miscellaneous	0	0	0	0	0
65	Grants - Public Library (CGS 11-24b.(7)(e) & 11-27)	1,203	1,203	1,158	1,160	1,160
66	Municipal Projects grant (New Grant in FY 13-14)	0	0	565	601	601
67	Municipal Revenue Sharing (2-yr Grant - end FY 12-13)	19,632	119	0	0	0
68	Town Aid Road (TARM)	95,439	189,162	189,072	189,072	189,072
69	FEMA	0	0	0	0	0
70	Subtotal State & Federal Funding:	\$128,021	\$196,209	\$198,020	\$196,058	\$196,058
88&&&	Total - All State & Federal:	\$2,244,130	\$2,291,772	\$2,287,113	\$2,277,489	\$2,277,489
73	Actual Year-to-Year Increase (-Decrease):	(\$94,261)	\$47,642	(\$4,659)	(\$9,624)	\$0
74	Percentage Year-to-Year Increase (-Decrease):	-4.03%	2.12%	-0.20%	-0.42%	0.00%
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76	*****					

A	B	C	D	E	F	G
	Town of Chaplin					
	REVENUE BUDGET SUMMARY For Fiscal Years 2014-15, 2015-16 and ESTIMATE For FY 2016-17					
						04/27/2015
1	2	3	4	5	6	7
Acct No.	Name	2012-2013 ACTUAL (FY 2013)	2013-2014 ACTUAL (FY 2014)	2014-2015 ADJUSTED BUDGET (FY 2015)	2015-2016 PROJECTED (FY 2016)	2016-2017 ESTIMATED (FY 2017)
77	PROPERTY TAX REVENUES:					
78	Property Taxes - Current Year	5,101,930	5,047,545	5,173,135	5,456,492	5,511,245
79	Telecomm. Property Tax (CGS 12-80a)	3,506	3,493	3,500	3,500	3,500
80	Pmts in Lieu of Taxes - Current Year (Ends with FY14-15)	7,000	7,000	7,000	0	0
81	Subtotal Property Taxes - Current Year:	<u>\$5,112,436</u>	<u>\$5,058,038</u>	<u>\$5,183,635</u>	<u>\$5,459,992</u>	<u>\$5,514,745</u>
82	Prior Year Taxes	157,546	112,133	120,000	120,000	120,000
83	Interest, Liens, and Fees	66,638	58,549	45,000	45,000	45,000
84	Subtotal Prior Year Taxes & Penalties:	<u>\$224,184</u>	<u>\$170,682</u>	<u>\$165,000</u>	<u>\$165,000</u>	<u>\$165,000</u>
85						
86	Total Property Tax Revenues:	<u>\$5,336,620</u>	<u>\$5,228,720</u>	<u>\$5,348,635</u>	<u>\$5,624,992</u>	<u>\$5,679,745</u>
87	Actual Year-to-Year Increase (-Decrease):	\$138,547	(\$107,900)	\$119,915	\$276,356	\$54,754
88	Percentage Year-to-Year Increase (-Decrease):	2.67%	-2.02%	2.29%	5.17%	0.97%
89	*****					
90	TOTAL TOWN REVENUES:					
91	Actual Revenues, Grants, & Audit Adjustments	2,362	(4,076)	0	0	0
92						
93	Total Town Revenues:	<u>\$7,714,465</u>	<u>\$7,580,861</u>	<u>\$7,774,590</u>	<u>\$7,986,591</u>	<u>\$8,041,644</u>
94	Actual Year-to-Year Increase (-Decrease):	\$92,701	(\$133,604)	\$193,729	\$212,000	\$55,054
95	Percentage Year-to-Year Increase (-Decrease):	1.22%	-1.73%	2.56%	2.73%	0.69%
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105	Approved by Board of Finance for ---					
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Approved by Board of Finance for --- FY 2015-16 04/27/2015 \$7,986,591

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Town of Chaplin							
EXPENSE BUDGET SUMMARY For Fiscal Years 2014-15, 2015-16 and ESTIMATE For FY 2016-17							
1	2	3	4	5	6	7	8
Acct No.	Agency Name	2012-2013 ACTUAL (FY 2013)	2013-2014 ACTUAL (FY 2014)	2014-2015 ADJUSTED BUDGET (FY 2015)	2015-2016 REQUEST (FY 2015)	2015-2016 BOF APPROVED (FY 2016)	2016-2017 ESTIMATED (FY 2017)
20100	General Government	128,181	155,391	159,891	152,101	152,101	
21000	Accountant	39,251	39,860	41,850	41,850	41,850	
22000	Animal Control Services	10,107	6,917	6,858	6,828	6,828	
23000	Assessor	36,564	33,072	38,124	38,174	38,174	
24000	Bd of Assessment Appeals	125	124	100	230	230	
26000	Board of Finance	27,505	19,209	25,861	24,961	24,961	
27000	Board of Selectmen	83,934	86,834	86,482	86,382	82,884	
28000	Building, Grounds Maintenance	53,907	83,482	68,657	70,707	73,663	
29000	Building Inspector	18,890	19,382	19,382	19,382	19,382	
30000	Burning Official	1,407	1,407	1,407	1,407	1,407	
31100	Conservation Commission	55	465	700	700	700	
31300	Emergency Preparedness	3,810	3,407	2,900	3,560	3,560	
31500	Employee Benefits & Costs	218,322	206,498	248,254	236,261	236,261	
32000	Fire Marshal	8,023	7,444	9,668	9,668	9,668	
32500	Grants - Restricted (Varies by Year)	0	0	0	0	0	
33000	Historic District Commission	324	475	375	475	475	
34000	Inland/Wetlands	13,335	13,214	14,294	14,666	14,666	
35000	Chaplin Library	72,216	71,764	71,416	71,416	71,716	
36000	Planning & Zoning	14,593	18,294	16,380	23,750	17,270	
37000	Police Protection	118,021	126,636	130,275	136,098	136,098	

A	B	C	D	E	F	G	H
	Town of Chaplin						
	EXPENSE BUDGET SUMMARY For Fiscal Years 2014-15, 2015-16 and ESTIMATE For FY 2016-17						
1	2	3	4	5	6	7	8
Acct No.	Agency Name	2012-2013 ACTUAL (FY 2013)	2013-2014 ACTUAL (FY 2014)	2014-2015 ADJUSTED BUDGET (FY 2015)	2015-2016 REQUEST (FY 2015)	2015-2016 BOF APPROVED (FY 2016)	2016-2017 ESTIMATED (FY 2017)
47	-- FY 15-16: The Resident Trooper is budgeted at 70% of cost (status quo).						
48	Public Works	284,188	296,021	285,375	290,625	290,625	290,625
49	Recreation	19,179	14,661	17,244	25,094	22,094	22,094
50	Registrars Elections & Primaries	13,109	11,466	13,352	13,532	13,352	13,352
51	Sanitation	158,477	161,570	163,237	166,460	166,460	166,460
52	Senior Center	61,053	66,343	64,154	72,275	66,703	66,703
53	Tax Collection Services	25,666	35,679	30,959	29,753	29,753	29,753
54	Town Clerk	50,281	44,733	46,270	49,880	44,575	44,575
55	Town Memberships	12,943	13,777	13,874	16,413	16,413	16,413
56	Transfer Station	23,987	25,245	27,651	29,251	29,251	29,251
57	Town Treasurer	12,108	12,108	12,133	7,825	7,825	7,825
58	Tree Warden	1,171	1,171	1,407	1,407	1,407	1,407
59	Vital Statistics	471	531	551	551	551	551
60	Volunteer Fire Department	84,821	88,890	94,225	94,225	94,225	94,225
61	-- FY 13-14: Fire Truck Purchase	46	274,988	2,653	2,653	2,253	2,253
62	Zoning Board of Appeals	0	1,298	15,000	29,950	38,750	38,750
63	Town Contingency Account	0	0	15,000	29,950	38,750	38,750
64	-- FY 15-16: Budget includes \$15,000 for General Contingency, \$14,950 for Town employee cost of living salary increases, plus \$8,800 for requested salary equity adjustments.						
65	Subtotal: Government Operations	\$1,596,071	\$1,942,855	\$1,730,959	\$1,768,508	\$1,756,129	\$1,791,251
66	Actual Year-to-Year Increase (Decrease):	99,681	346,784	(211,896)	37,549	25,170	35,123
67	Percentage Year-to-Year Increase (Decrease):	6.66%	21.73%	-10.91%	2.17%	1.45%	2.00%
68							
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81							

A	B	C	D	E	F	G	H
	Town of Chaplin						
	EXPENSE BUDGET SUMMARY For Fiscal Years 2014-15, 2015-16 and ESTIMATE For FY 2016-17						
1						04/27/2015	
2							
3							
4							
5							
6	Agency Name	2012-2013 ACTUAL (FY 2013)	2013-2014 ACTUAL (FY 2014)	2014-2015 ADJUSTED BUDGET (FY 2015)	2015-2016 REQUEST (FY 2015)	2015-2016 BOF APPROVED (FY 2016)	2016-2017 ESTIMATED (FY 2017)
7	Acct No.						
82							
83	20175	Capital Nonrecurring - CIP	354,600	368,490	293,502	571,528	440,493
84							-- FY 16-17 = Est. from CIP Plan
85	20325	Debt Service: USDA - Library	27,790	27,790	27,790	27,790	27,790
86							
87	20080	Debt Service: Energy Projects	N/A	N/A		13,181	13,181
88							
89	&&&&&	<u>Subtotal: CIP & Debt Service</u>	<u>\$382,390</u>	<u>\$396,280</u>	<u>\$321,292</u>	<u>\$612,499</u>	<u>\$481,464</u>
90		Actual Year-to-Year Increase (Decrease):	<u>40,000</u>	<u>13,890</u>	<u>(74,988)</u>	<u>291,207</u>	<u>(131,035)</u>
91		Percentage Year-to-Year Increase (Decrease):	<u>11.68%</u>	<u>3.63%</u>	<u>-18.92%</u>	<u>90.64%</u>	<u>-21.39%</u>
92							
93							
94	&&&&&	<u>Total General Govt. Expenditures:</u>	<u>\$1,978,461</u>	<u>\$2,339,135</u>	<u>\$2,052,251</u>	<u>\$2,381,007</u>	<u>\$2,272,715</u>
95		Actual Year-to-Year Increase (Decrease):	<u>139,681</u>	<u>360,674</u>	<u>(286,884)</u>	<u>328,756</u>	<u>(96,912)</u>
96		Percentage Year-to-Year Increase (Decrease):	<u>7.60%</u>	<u>18.23%</u>	<u>-12.26%</u>	<u>16.02%</u>	<u>-4.05%</u>
97							
98							
99	25100	Chaplin Elementary School (CES)	3,135,978	3,224,736	3,250,273	3,383,845	3,379,918
100							
101	25101	Region 11 High School (PHHS)	2,467,626	2,467,269	2,443,748	2,301,429	2,346,403
102							
103	&&&&&	<u>Total: Education</u>	<u>\$5,603,604</u>	<u>\$5,692,005</u>	<u>\$5,694,021</u>	<u>\$5,685,274</u>	<u>\$5,726,321</u>
104		Actual Year-to-Year Increase (Decrease):	<u>287,698</u>	<u>88,401</u>	<u>2,016</u>	<u>(8,747)</u>	<u>112,281</u>
105		Percentage Year-to-Year Increase (Decrease):	<u>5.41%</u>	<u>1.58%</u>	<u>0.04%</u>	<u>-0.15%</u>	<u>2.00%</u>
106							-- FY 16-17 = (FY 15-16 plus 2%)
107		<u>TOTAL TOWN EXPENDITURES:</u>					
108		Actual Expenditures, Grants, & Audit					
109	*****	Adjustments	97	(2,067)	0	0	0
110							
111	&&&&&	<u>Total Town Expenditures:</u>	<u>\$7,582,163</u>	<u>\$8,029,073</u>	<u>\$7,746,272</u>	<u>\$8,066,281</u>	<u>\$7,999,036</u>
112		Actual Year-to-Year Increase (Decrease):	<u>428,257</u>	<u>446,910</u>	<u>(282,801)</u>	<u>320,009</u>	<u>16,369</u>
113		Percentage Year-to-Year Increase (Decrease):	<u>5.99%</u>	<u>5.89%</u>	<u>-3.52%</u>	<u>4.13%</u>	<u>0.21%</u>
114			AUDIT	AUDIT			
115							
116							
117							
118							

Town of Chaplin

04/27/2015

Budget Request for FY 2015-2016

AGENCY NAME: CIP & DEBT SERVICE

		2012-2013	2013-2014	2014-2015	2015-2016	2015-2016
ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUEST	BOF Review
20025	Capital Nonrecurring - CIP	354,600.00	368,490.00	293,502.00	571,528.00	571,528.00
20075	Debt Service: USDA - Library	27,790.00	27,790.00	27,790.00	27,790.00	27,790.00
20080	Debt Service: Energy Projects					
20080.1	Library/Senior Center (4 Year Term)				13,180.56	13,180.56
Total CIP & Debt Service:		\$382,390.00	\$396,280.00	\$321,292.00	\$612,498.56	\$612,498.56
Actual Year-to-Year Increase (Decrease):		40,000.00	13,890	(74,988)	291,207	291,207
Percentage Year-to-Year Increase (Decrease):		11.68%	3.63%	-18.92%	90.64%	90.64%

Approved by Board of Finance for:	FY 2015-16	04/27/2015		\$612,499
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	A	B	C	D	E	F	G	H	I	J	K	L	M	N
TOWN OF CHAPLIN														
5-Year Capital Improvement Plan for Fiscal Years 2016-2020														
1														
2														
3														
4	SCHEDULE OF CAPITAL IMPROVEMENTS													
5	Key: A=Committed, B=Urgent, C=Needed, D=Acceptable, E=Deferred													
6	CIP Committee Reviewed: Board of Selectmen Reviewed:													
7	02/18/2015 04/08/2015 Board of Finance Reviewed: Board of Finance Approved:													
8	04/16/2015 04/27/2015													
9														
10	Project Title and Category	Notes	Priority	Dept	CIP	2013-2014 Audited FY 2013-14	2014-15 Approved Town Mng. FY 2014-15	2015-16 Proposed FY 2015-16	2016-17 Planned FY 2016-17	2017-18 Estimated FY 2017-18	2018-19 Estimated FY 2018-19	2019-20 Estimated FY 2019-20		
11	General Government													
12	Revaluation	Assessor	Ongoing	A	A	9,600	12,000	12,000	12,000	12,000	12,000	9,500		
13	Conservation Fund	Conservation Comm.		D	E	Defer	Defer	Defer	10,000					
14	Relocate Museum	Board of Selectmen	(Note 2)	D	C	5,000	5,000	15,000	30,000					
15	Playscape at Garrison Park	Recreation Comm.		C	E				20,000	20,000	6,000	6,000		
16	Plan of Development	Planning & Zoning Comm.		B	C				20,000	6,000	6,000			
17	HVAC System: Library/Senior Center	(Current system will require replacement)		C	E						60,000			
18														
19	Public Safety													
20	DWI Grant	Law Enforcement	25% share	B	E	Defer	Defer	Defer	Defer	5,000	5,000	0		
21	SCBA Bottles	CVFD		B	A	Defer	5,000	5,000	0	0	5,000	0		
22	Firefighter Gear Replacement	CVFD		B	A	5,000	5,000	6,000	6,000	6,000	6,000	6,000		
23	Fire Hose	CVFD		B	A	10,000		10,000	6,000	10,000	6,000	10,000		
24	JD Gator (or similar) & Transport Trailer	CVFD		C	C				12,000					
25	Gator Skid Unit - Water, Pump, Rescue	CVFD		C	D					10,000				
26	Service Truck	CVFD	Complete	B	A	30,000								
27	Refurbish Tanker: ET 209	CVFD	Complete	B	A	5,000		15,000				25,000		
28	Thermal Imaging Camera	CVFD		B	A									
29	Vehicle Replacement	CVFD	(Note 3)	C	C									
30														
31														
32	Public Works Department													
33	Road Maintenance		(Note 1)	B	A	175,000	184,000	318,000	327,650	212,800	223,440	234,600		
34	North Bear Hill Bridge	(Partial funding by STEAP & Federal Bridge grants)		B	A	40,000	80,000	46,000	(Pending State decision on transfer of STEAP FUNDS)					
35	Bedlam Road Bridge	(Funding covered by STEAP grant)		B	B	0	0	0	0	0	0	0		
36	Darting Pond Dam	(Funding covered by STEAP grant)		A	A	0	0	0	0	0	0	0		
37	Tower Hill Road Bridge	Complete		B	A	0	30,000	0	0	0	0	0		
38	Parish Hill Road Drainage	Complete		B	A	40,000								
39	Backhoe to replace JD Payloader	Complete		C	A	50,000								
40	Retaining Wall: Main Street Cemetery	Complete		B	A	10,000								
41	Snow Plow	Complete		B	A	10,000								
42	Equipment Replacement	Complete		B	A	18,000								
43	Mower Replacement - Behind Tractor	Complete		B	A	20,000		150,000						
44	Plow Truck Replacement	Complete		B	A	0	0	0	0	0	0	0		
45	North Bear Hill Road Drainage	Complete		C	C	0	0	0	25,000	40,000	25,000	25,000		
46	Vehicle Replacement	(Note 4)		D	D	0	0	0	0	0	0	0		
47														
48														

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	TOWN OF CHAPLIN													
2	5-Year Capital Improvement Plan for Fiscal Years 2016-2020													
3	SCHEDULE OF CAPITAL IMPROVEMENTS													
4	Key: A=Committed, B=Urgent, C=Needed, D=Acceptable, E=Deferred													
5	CIP Committee Reviewed: <u>02/18/2015</u> Board of Finance Reviewed: <u>04/08/2015</u> Board of Finance Approved: <u>04/16/2015</u>													
6	Board of Selectmen Reviewed: <u>02/18/2015</u> Board of Finance Approved: <u>04/27/2015</u>													
7														
8	Project Title and Category	Notes	Priority	Dept	CIP	2013-2014 Audited FY 2013-14	2014-15 Approved Town Mtg. FY 2014-15	2015-16 Proposed FY 2015-16	2016-17 Planned FY 2016-17	2017-18 Estimated FY 2017-18	2018-19 Estimated FY 2018-19	2019-20 Estimated FY 2019-20		
49														
50	Education - Chaplin BOE													
51														
52	Polaris Ranger (or equivalent) & attachments (snow removal)		B	A		0	0	16,685	0	0	0	0	0	0
53	Classroom blinds replacement (security upgrade)		B	A		0	0	5,000	5,525	0	0	0	0	0
54														
55	Total CIP:					427,600	321,000	598,685	467,650	371,800	362,440	310,100		
56	Expected reimbursement from respective fiscal year State LoCIP funds:													
57						(59,110)	(27,498)	(27,157)	(27,157)	(27,157)	Unknown	Unknown		
58														
59														
60	Net CIP Funding from General Fund (FY 14, FY 15-Actual, FY16 & FY 17-Est.):					\$368,490	\$293,502	\$571,528	\$440,493	\$344,643	\$362,440	\$310,100		
61						\$37,895	\$40,095	\$40,095	\$40,095	Unknown	Unknown	Unknown		
62	Est. CIP Unallocated Fund Balance at 06/30/2014, 2015, 2016, 2017:													
63														
64														
65	Note 1:	Partially reimbursed from respective fiscal year State LoCIP funds:												
66	Note 2:	Chaplin Museum relocation is funded in FY 2015-16 and FY 2016-17 from sale of Grange building.												
67	Note 3:	Pending receipt of vehicle replacement schedule (CVFD). (CVFD Officers)												
68	Note 4:	Pending receipt of vehicle replacement schedule (PW). (First Selectman)												

Town of Chaplin

04/27/2015

Budget Request for FY 2015-2016

AGENCY NAME: CHAPLIN BOARD OF EDUCATION (CES)

ACCOUNT	ACCOUNT DESCRIPTION	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016
		ACTUAL	ACTUAL	BUDGET	BOE REQUEST	BOF REVIEWED
25100	Chaplin Elementary School (CES)	3,031,347	3,224,736	3,152,138	3,286,886	3,286,886
	Pupil Transportation & Fuel (7-12)	104,631		109,135	96,959	96,959
	BOF Reduction:			(11,000)		(70,200)
&&&&&	Total Board of Education:	3,135,978	3,224,736	3,250,273	3,383,845	3,313,645
	<u>Actual Year-to-Year Increase (Decrease):</u>	<u>65,480</u>	<u>88,758</u>	<u>25,537</u>	<u>133,572</u>	<u>63,372</u>
	<u>Percentage Year-to-Year Increase (Decrease):</u>	<u>2.13%</u>	<u>2.83%</u>	<u>0.79%</u>	<u>4.11%</u>	<u>1.95%</u>
Approved by Board of Finance for:		FY 2015-16	04/27/2015	\$3,313,645		

Chaplin Public Schools
 Chaplin Elementary School
 FY 2015-2016 Budget

BOE Approved: March 11, 2015
 Town Vote Approved:

Account	Description	2013-2014 Audited Actuals	2014-2015 Approved Budget	2015-2016 Proposed Budget	Variance
FUNCTION 1000 REGULAR EDUCATION					
024-1000-104-0000	CERTIFIED STAFF	1,061,039	939,157	1,042,665	
024-1000-109-0000	OTHER CERTIFIED	1,200	1,000	1,000	
024-1000-110-0000	SUBSTITUTES	27,675	22,000	22,000	
024-1000-111-0000	NON-CERTIFIED STAFF	51,973	49,317	63,797	
024-1000-210-0000	GROUP INSURANCE	448,391	540,000	585,900	
024-1000-210-1000	GROUP LIFE > \$50,000	0	0	0	
024-1000-220-0000	FICA TAXES	21,590	16,843	19,999	
024-1000-230-0000	RETIREMENT INSURANCE	0	0	0	
024-1000-235-0000	TEACHERS' RETIREMENT	0	0	0	
024-1000-240-0000	TUITION REIMBURSEMENT	0	0	0	
024-1000-241-0000	TUITION NON-CERT REIMBURSEMENT	0	0	0	
024-1000-250-0000	UNEMPLOYMENT COMP.	2,508	500	500	
024-1000-260-0000	WORKER'S COMPENSATION	22,059	24,866	24,866	
024-1000-312-0000	CONTRACTED ENRICHMENT	3,112	4,750	3,500	
024-1000-315-0000	STANDARDIZED TESTING	684	750	2,000	
024-1000-322-0000	IN-SERVICE	1,051	2,000	2,000	
024-1000-430-0000	EQUIPMENT MAINTENANCE	3,906	4,000	4,000	
024-1000-441-0000	EQUIPMENT RENTALS	3,597	7,000	6,000	
024-1000-510-0000	PUPIL TRANSPORTATION	3,565	2,800	2,500	
024-1000-580-0000	TRAVEL	107	750	600	
024-1000-602-0000	PROFESSIONAL SUPPLIES	54	500	350	
024-1000-611-0000	INSTRUCTIONAL SUPPLIES	23,564	20,000	19,000	
024-1000-641-0000	TEXTBOOKS/WORKBOOKS	9,327	9,000	18,000	
024-1000-642-0000	LIBRARY BOOKS/PERIODICALS	1,136	1,500	1,000	
024-1000-731-0000	INSTRUCTIONAL EQUIPMENT	1,986	2,000	5,400	
024-1000-733-0000	NON-INSTRUCTIONAL EQUIPMENT	0	1,000	0	
024-1000-810-0000	DUES & FEES	1,639	1,500	1,550	
TOTAL		1,690,163	1,651,233	1,826,627	175,394
FUNCTION 1001 PRE-SCHOOL					
024-1001-110-0000	SUBSTITUTES	0	0	0	
024-1001-111-0000	NON-CERTIFIED STAFF	0	0	0	
024-1001-220-0000	FICA TAXES	0	0	0	
TOTAL		0	0	0	0

Account	Description	2013-2014 Audited Actuals	2014-2015 Approved Budget	2015-2016 Proposed Budget	Variance
FUNCTION 1210 SPECIAL ED/HANDICAPPED					
024-1210-104-0000	CERTIFIED STAFF	146,715	203,598	157,090	
024-1210-108-0000	HOMEBOUND/TUTOR/SUMMER	2,840	3,500	1,000	
024-1210-109-0000	OTHER CERTIFIED	0	0	0	
024-1210-110-0000	SUBSTITUTES	31,622	7,500	5,500	
024-1210-111-0000	NON-CERTIFIED STAFF	74,188	76,334	76,973	
024-1210-220-0000	FICA TAXES	9,655	9,135	8,166	
024-1210-309-0000	CENTRAL OFFICE	6,603	14,949	20,949	
024-1210-315-0000	STANDARDIZED TESTING	0	500	500	
024-1210-322-0000	IN-SERVICE	225	600	400	
024-1210-430-0000	EQUIPMENT MAINTENANCE	0	500	250	
024-1210-510-0000	STUDENT TRANSPORTATION	504	0	0	
024-1210-580-0000	TRAVEL	0	150	100	
024-1210-602-0000	PROFESSIONAL SUPPLIES	0	0	100	
024-1210-611-0000	INSTRUCTIONAL SUPPLIES	1,498	2,000	1,500	
024-1210-641-0000	TEXTBOOKS/WORKBOOKS	197	1,000	500	
024-1210-642-0000	LIBRARY BOOKS/PERIODICALS	0	0	0	
024-1210-731-0000	INSTRUCTIONAL EQUIPMENT	327	1,000	500	
024-1210-733-0000	NON-INSTRUC EQUIPMENT	0	0	0	
024-1210-810-0000	DUES & FEES	0	250	200	
TOTAL		274,374	321,016	273,729	-47,287
FUNCTION 1220 INTERVENTION / TALENTED & GIFTED					
024-1220-104-0000	CERTIFIED STAFF	78,609	142,612	81,964	
024-1220-110-0000	SUBSTITUTES	72	0	0	
024-1220-220-0000	FICA TAXES	1,126	1,166	1,188	
024-1220-312-0000	CONTRACTED ENRICHMENT	650	1,000	800	
024-1220-315-0000	STANDARDIZED TESTS	0	0	0	
024-1220-322-0000	IN-SERVICE	0	200	200	
024-1220-510-0000	PUPIL TRANSPORTATION	0	0	0	
024-1220-530-0000	COMMUNICATION	0	0	0	
024-1220-580-0000	TRAVEL	0	0	0	
024-1220-611-0000	INSTRUCTIONAL SUPPLIES	618	1,000	850	
024-1220-641-0000	TEXTBOOKS/WORKBOOKS	0	200	200	
024-1220-642-0000	LIBRARY BOOKS/PERIODICALS	0	0	0	
024-1220-731-0000	INSTRUCTIONAL EQUIPMENT	0	0	0	
024-1220-810-0000	DUES & FEES	0	50	0	
TOTAL		81,075	146,228	85,202	-61,026
FUNCTION 1300 ADULT EDUCATION					
024-1300-310-0000	ADULT EDUCATION	5,962	4,800	4,800	
TOTAL		5,962	4,800	4,800	0

Account	Description	2013-2014 Audited Actuals	2014-2015 Approved Budget	2015-2016 Proposed Budget	Variance
FUNCTION 1400 SUMMER SCHOOL					
024-1400-104-0000	CERTIFIED STAFF	4,927	0	0	
024-1400-111-0000	NON-CERTIFIED	2,235	0	0	
024-1400-220-0000	FICA TAXES	321	0	0	
024-1400-311-0000	SUMMER SCHOOL	0	7,500	6,250	
TOTAL		7,483	7,500	6,250	-1,250
FUNCTION 2110 SCHOOL SOCIAL WORKER					
024-2110-104-0000	CERTIFIED STAFF	65,977	69,529	73,438	
024-2110-220-0000	FICA TAXES	939	1,009	1,065	
024-2110-315-0000	STANDARDIZED TESTING	0	350	200	
024-2110-322-0000	IN-SERVICE	225	350	350	
024-2110-580-0000	TRAVEL	0	100	100	
024-2110-611-0000	INSTRUCTIONAL SUPPLIES	298	500	250	
024-2110-642-0000	LIBRARY BOOKS/PERIODICALS	0	0	0	
024-2110-810-0000	DUES & FEES	0	0	0	
TOTAL		67,439	71,838	75,403	3,565
FUNCTION 2130 HEALTH OFFICE					
024-2130-110-0000	SUBSTITUTES	1,350	900	900	
024-2130-111-0000	NON-CERTIFIED STAFF	0	0	0	
024-2130-116-0000	NURSE	42,306	42,956	44,029	
024-2130-220-0000	FICA TAXES	3,207	3,236	3,437	
024-2130-322-0000	IN-SERVICE	350	200	200	
024-2130-331-0000	PHYSICIAN	0	700	700	
024-2130-333-0000	NURSING SERVICES/CONTRACT	0	0	0	
024-2130-430-0000	EQUIPMENT MAINTENANCE	75	275	275	
024-2130-520-0000	INSURANCE	0	0	0	
024-2130-580-0000	TRAVEL	0	75	75	
024-2130-601-0000	GENERAL SUPPLIES	2,573	1,500	1,500	
024-2130-602-0000	PROFESSIONAL SUPPLIES	0	0	0	
024-2130-642-0000	LIBRARY BOOKS/PERIODICALS	0	0	0	
024-2130-733-0000	NON-INSTRUCTIONAL EQUIPMENT	0	0	0	
024-2130-810-0000	DUES & FEES	0	150	150	
TOTAL		49,861	49,992	51,266	1,274

Account	Description	2013-2014 Audited Actuals	2014-2015 Approved Budget	2015-2016 Proposed Budget	Variance
FUNCTION 2150 PPT SERVICES					
024-2150-104-0000	CERTIFIED STAFF	49,354	52,879	44,078	
024-2150-111-0000	OT/PT THERAPY AIDE/ASST.	7,544	6,000	6,000	
024-2150-116-0000	NURSE	0	0	0	
024-2150-220-0000	FICA TAXES	1,289	2,000	639	
024-2150-312-0000	CONTRACTED ENRICHMENT	0	0	0	
024-2150-315-0000	STANDARDIZED TESTING	0	0	0	
024-2150-322-0000	IN-SERVICE	415	500	0	
024-2150-332-0000	PSYCHOLOGICAL SERVICES	7,505	2,500	6,500	
024-2150-335-0000	SPEECH & HEARING SERVICES	0	0	0	
024-2150-336-0000	OT/PT SERVICES	7	0	0	
024-2150-337-0000	OCCUPATIONAL THERAPY	4,344	500	250	
024-2150-601-0000	FAMILY RESOURCE SUPPLIES	0	0	0	
024-2150-611-0000	INSTRUCTIONAL SUPPLIES	417	600	480	
024-2150-641-0000	TEXTBOOKS/WORKBOOKS	0	0	0	
024-2150-731-0000	INSTRUCTIONAL EQUIPMENT	0	500	250	
024-2150-810-0000	DUES & FEES	200	450	250	
TOTAL		71,075	65,929	58,447	-7,482
FUNCTION 2220 SCHOOL LIBRARY / COMPUTER LAB					
024-2220-111-0000	NON-CERTIFIED STAFF	54,107	55,574	30,000	
024-2220-119-0000	TECHNOLOGY COORDINATOR	43,197	34,170	27,336	
024-2220-220-0000	FICA TAXES	7,096	6,500	4,386	
024-2220-430-0000	EQUIPMENT MAINTENANCE	0	0	0	
024-2220-530-0000	COMMUNICATION	0	0	0	
024-2220-580-0000	TRAVEL	0	0	500	
024-2220-601-0000	GENERAL SUPPLIES	3,832	2,000	2,500	
024-2220-611-0000	INSTRUCTIONAL SUPPLIES	143	1,000	2,350	
024-2220-642-0000	LIBRARY BOOKS/PERIODICALS	4,234	5,000	4,500	
024-2220-733-0000	NON-INSTRUC EQUIPMENT	15,218	12,000	24,000	
024-2220-810-0000	DUES & FEES	245	200	200	
TOTAL		128,072	116,444	95,772	-20,672
FUNCTION 2310 BOARD OF EDUCATION					
024-2310-111-0000	NON-CERTIFIED STAFF	593	700	700	
024-2310-220-0000	FICA TAXES	45	60	60	
024-2310-601-0000	GENERAL SUPPLIES	0	200	175	
024-2310-810-0000	DUES & FEES	1,434	1,500	1,500	
TOTAL		2,072	2,460	2,435	-25
FUNCTION 2320 SUPERINTENDENT'S OFFICE					
024-2320-309-0000	CENTRAL OFFICE	37,729	39,850	46,654	
TOTAL		37,729	39,850	46,654	6,804

Account	Description	2013-2014 Audited Actuals	2014-2015 Approved Budget	2015-2016 Proposed Budget	Variance
FUNCTION 2330 GENERAL ADMINISTRATION					
024-2330-301-0000	AUDIT	1,000	1,000	1,000	
024-2330-302-0000	LEGAL SERVICES	27,267	6,000	12,000	
024-2330-303-0000	ENUMERATOR	0	0	0	
024-2330-520-0000	INSURANCE	13,305	15,301	16,066	
TOTAL		41,572	22,301	29,066	6,765
FUNCTION 2400 SCHOOL OFFICE					
024-2400-102-0000	ADMINISTRATION	98,614	105,756	109,077	
024-2400-109-0000	OTHER CERTIFIED	5,250	5,250	0	
024-2400-110-0000	SUBSTITUTE	890	600	600	
024-2400-111-0000	NON-CERTIFIED STAFF	49,871	50,394	50,394	
024-2400-220-0000	FICA TAXES	5,234	5,461	5,696	
024-2400-322-0000	IN-SERVICE	379	400	600	
024-2400-430-0000	EQUIPMENT MAINTENANCE	2,624	1,600	1,600	
024-2400-441-0000	EQUIPMENT RENTALS	1,142	2,250	1,900	
024-2400-530-0000	COMMUNICATION	2,779	2,750	2,750	
024-2400-540-0000	ADVERTISING	6,402	1,000	1,000	
024-2400-550-0000	PRINTING	1,212	1,400	1,200	
024-2400-580-0000	TRAVEL	925	600	600	
024-2400-601-0000	GENERAL SUPPLIES	4,442	2,750	2,000	
024-2400-602-0000	PROFESSIONAL SUPPLIES	0	0	0	
024-2400-810-0000	DUES & FEES	1,054	650	500	
TOTAL		180,818	180,861	177,917	-2,944
FUNCTION 2510 BUSINESS OFFICE					
024-2510-304-0000	PAYROLL SERVICES	3,804	3,500	3,500	
024-2510-307-0000	GASB 45 PROVISIONS	0	3,000	3,000	
024-2510-309-0000	CENTRAL OFFICE	32,065	33,090	34,359	
TOTAL		35,869	39,590	40,859	1,269
FUNCTION 2600 BUILDINGS & GROUNDS					
024-2600-110-0000	SUBSTITUTES - BLDG/GROUNDS	2,811	1,500	1,500	
024-2600-111-0000	NON-CERTIFIED STAFF	89,575	87,995	76,228	
024-2600-119-0000	OTHER CERTIFIED - BLDG/GROUNDS	0	0	0	
024-2600-220-0000	FICA TAXES	6,974	6,732	5,007	
024-2600-309-0000	CENTRAL OFFICE	0	0	0	
024-2600-410-0000	ELECTRICITY	49,309	46,493	46,493	
024-2600-430-0000	EQUIPMENT MAINTENANCE	17,414	18,000	16,000	
024-2600-434-0000	BLDG/GROUNDS MAINTENANCE	52,754	42,000	40,000	
024-2600-580-0000	TRAVEL	1,082	1,000	1,000	
024-2600-615-0000	MAINT/REPAIR SUPPLIES	14,358	14,000	13,000	
024-2600-624-0000	HEATING OIL/PROPANE	36,999	40,000	30,500	
024-2600-733-0000	NON-INSTRUC EQUIPMENT	0	0	0	
TOTAL		271,276	257,720	229,728	-27,992

Account	Description	2013-2014 Audited Actuals	2014-2015 Approved Budget	2015-2016 Proposed Budget	Variance
FUNCTION 2700 PUPIL TRANSPORTATION					
024-2700-510-0000	PUPIL TRANSPORTATION PreK-6	91,218	94,135	96,959	
024-2700-511-0000	PUPIL TRANSPORTATION 7-12	91,198	94,135	96,959	
024-2700-515-0000	TRANSPORTATION/SPEC ED	0	0	0	
024-2700-625-0000	DIESEL FUEL/GASOLINE PreK-6	17,638	15,000	15,000	
024-2700-626-0000	DIESEL FUEL/GASOLINE 7-12	17,638	15,000	15,000	
TOTAL		217,692	218,270	223,918	5,648
FUNCTION 2830 PROFESSIONAL DEVELOPMENT					
024-2830-109-0000	OTHER CERTIFIED	0	0	0	
024-2830-110-0000	SUBSTITUTES	0	0	0	
024-2830-220-0000	FICA TAXES	0	0	0	
024-2830-306-0000	PROFESSIONAL DEVELOPMENT	533	1,500	4,500	
TOTAL		533	1,500	4,500	3,000
FUNCTION 2840 DATA PROCESSING					
024-2840-309-0000	CENT OFFICE COMPUTER SUPPORT	1,436	1,371	1,371	
TOTAL		1,436	1,371	1,371	0
FUNCTION 3100 CAFETERIA					
024-3100-900-0000	TRANSFER TO CAFETERIA FUND	0	0	0	
TOTAL		0	0	0	0
FUNCTION 3210 ACTIVITIES					
024-3210-119-0000	OTHER NON-CERTIFIED STAFF	6,187	4,000	7,000	
024-3210-220-0000	FICA TAXES	124	200	200	
TOTAL		6,311	4,200	7,200	3,000
FUNCTION 6100 OUT-OF-DISTRICT TUITION SE/MAGNET					
024-6100-515-0000	TRANSPORTATION SPED	795	15,000	0	
024-6100-561-0000	TUITION/PRIVATE SPED	0	0	0	
024-6100-562-0000	TUITION/PUBLIC SE/MAGNET	30,904	32,170	14,000	
024-6100-563-0000	MAGNET SCHOOL TUTION	22,500	0	58,500	
TOTAL		54,199	47,170	72,500	25,330
FUND 024 CHAPLIN BOARD OF EDUCATION					
		3,225,011	3,250,273	3,313,645	63,372
				1.95%	

Percent Increase (Decrease)

Town of Chaplin

04/27/2015

Budget Request for FY 2015-2016

AGENCY NAME: PARISH HILL MIDDLE/HIGH SCHOOL

ACCOUNT	ACCOUNT DESCRIPTION	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 BUDGET	2015-2016 BOE REQUEST	2015-2016 BOE APPROVED
25101	Region 11 Middle High School (PHMS/HS)	2,467,626	2,467,269	2,443,748	2,301,429	2,300,395
&&&&	Total Region 11 (PHMS/HS):	\$2,467,626	\$2,467,269	\$2,443,748	\$2,301,429	\$2,300,395
	Actual Year-to-Year Increase (Decrease):	222,928	(357)	(23,521)	(142,319)	(143,353)
	Percentage Year-to-Year Increase (Decrease):	9.93%	-0.01%	-0.95%	-5.82%	-5.87%

NOTE 1: Detail data below is taken from the budget documents available at the RSD11 BOE Annual Budget Meeting in each Fiscal Year.

	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 BUDGET	FY 2015-2016 BOE REQUEST	FY 2015-2016 BOE APPROVED
Total RSD11 Budget proposal:	6,176,331	6,237,008	6,336,495	6,397,709	6,397,047
Revenues:					
E-Rate:	3,000	3,000	N/A	N/A	N/A
Interest/Misc:	500	500	200	0	200
Miscellaneous :	N/A	N/A	3,000	0	3,000
State Transportation Grant:	25,000	0	25,000	0	25,000
Summer School:	N/A	N/A	300	0	300
Out of Town Tuition - Reg:	40,100	40,100	92,950	0	67,500
Out of Town Tuition - Special Ed:	N/A	N/A	26,350	0	Unknown
Less Grant & other revenues:	(68,600)	(43,600)	(147,800)	(100,000)	(96,000)
				*** ESTIMATE ***	
Less General Fund contribution:	(100,000)	(100,000)	(50,000)	(100,000)	-200,000
				*** ESTIMATE ***	
Net RSD11 Budget Assessment:	6,007,731	6,093,408	6,138,695	6,197,709	6,101,047
Actual Year-to-Year Increase (Decrease):	\$23,900	\$85,677	\$45,287	\$59,014	(\$37,648)
Percentage Year-to-Year Increase (Decrease):	0.40%	1.43%	0.74%	0.97%	-0.61%
RSD11 Student Census for Assessment (Oct. 1-previous year):	330	326	314	305	305
Chaplin Students:	135	132	125	115	115
Chaplin assessment percentage:	40.91%	40.49%	39.81%	37.70%	37.70%
Projected Chaplin assessment:	2,457,708	2,467,269	2,443,748	2,336,841	2,300,395
Hampton Students:	87	94	87	88	88
Hampton assessment percentage:	26.36%	28.83%	27.71%	28.85%	28.85%
Projected Hampton assessment:	1,583,856	1,756,995	1,700,849	1,788,191	1,760,302
Scotland Students:	108	100	102	102	102
Scotland assessment percentage:	32.73%	30.67%	32.48%	33.44%	33.44%
Projected Scotland assessment:	1,966,167	1,869,144	1,994,098	2,072,676	2,040,350
Total assessment percentage:	100.00%	100.00%	100.00%	100.00%	100.00%
Net RD11 Budget proposal:	6,007,731	6,093,408	6,138,695	6,197,709	6,101,047
RSD11 Operating Surplus (Deficit) Budgetary Basis per Audit:	(72,085)	213,685	N/A	N/A	N/A
RSD11 Unassigned General Fund Bal. per Audit:	233,434	392,825	N/A	N/A	N/A
RSD11 Capital Fund Bal. per Audit:	95,489	129,907	N/A	N/A	N/A
RSD11-COC Unassigned General Fund Bal. per Audit:	30,399	13,307	N/A	N/A	N/A
Approved by Board of Finance for:		FY 2015-16	04/27/2015		\$2,300,395

**Regional School District Number 11
Preliminary Budget
Fiscal year 2015-2016**

0.96% Increase

Board Approved:
Town Approved:

Description	2013-2014 Audited Actuals	2014-2015 Approved Budget	2015-2016 Preliminary Budget	
OBJEC1102	ADMINISTRATION	197,664	213,010	222,689
OBJEC1104	CERTIFIED STAFF	2,003,381	2,082,742	2,057,602
OBJEC1105	DEPT HEADS/KEY TEACHERS	14,627	15,000	15,000
OBJEC1107	ATHLETIC DIRECTOR	18,017	18,017	19,207
OBJEC1108	HOMEBOUND/TUTOR	9,764	3,500	3,500
OBJEC1109	OTHER CERTIFIED	124,766	110,870	91,136
OBJEC1110	SUBSTITUTES	64,117	40,000	40,000
OBJEC1112	CLERICAL/SECRETARIAL	91,281	95,367	96,131
OBJEC1113	AIDES/ASSISTANTS	209,015	200,357	213,143
OBJEC1114	CUSTODIAL/MAINTENANCE	156,876	153,069	155,830
OBJEC1119	OTHER NON-CERTIFIED STAFF	118,160	125,129	120,275
OBJECT 100	SALARIES AND WAGES	3,007,668	3,057,061	3,034,513
OBJEC1210	GROUP INSURANCE	521,367	615,785	668,127
OBJEC1220	FICA TAXES	84,081	86,281	86,294
OBJEC1230	RETIREMENT	7,271	9,100	6,700
OBJEC1240	TUITION REIMBURSEMENT	0	3,200	2,000
OBJEC1250	UNEMPLOYMENT COMPENSATION	11,280	15,000	12,000
OBJEC1260	WORKER'S COMPENSATION	25,240	29,842	29,842
OBJEC1200	EMPLOYEE BENEFITS	649,239	759,208	804,963
OBJEC1301	AUDIT	20,000	23,700	23,700
OBJEC1302	LEGAL SERVICES	40,499	40,000	45,000
OBJEC1304	PAYROLL SERVICES	4,269	4,137	4,137
OBJEC1306	PROFESSIONAL DEVELOPMENT	4,162	4,500	4,000
OBJEC1307	FINANCIAL SERVICES (GASB 45)	0	2,800	2,800
OBJEC1312	CONTRACTED ENRICHMENT	1,270	3,000	2,400
OBJEC1314	GUIDANCE INFO SERVICE	995	3,700	3,500
OBJEC1315	STANDARDIZED TESTING	3,268	9,000	8,500
OBJEC1322	IN-SERVICE	0	1,400	1,640
OBJEC1326	COMPUTER PROGRAM SUPPORT	5,843	7,000	9,158
OBJEC1330	SERVICE BIO-WASTE REMOVAL	373	330	450
OBJEC1331	PHYSICIAN	750	750	750
OBJEC1332	PSYCHOLOGICAL SERVICES	14,443	14,000	14,000
OBJEC1335	SPEECH & HEARING SERVICES	72,094	70,000	70,000
OBJEC1337	OCCUPATIONAL THERAPY	7,450	2,500	5,000
OBJEC1338	PHYSICAL THERAPY	10,750	5,500	2,500
OBJEC1341	SPORTS OFFICIALS	17,009	17,505	17,900
OBJEC1342	ANCILLARY GAME STAFF	8,333	7,500	7,500
OBJEC1300	PURCH PROF/TECH SERVICES	211,508	217,322	222,935
OBJEC1410	ELECTRICITY	100,360	95,000	95,000
OBJEC1430	EQUIPMENT MAINTENANCE	50,933	47,150	45,035
OBJEC1434	BLDG/GROUNDS MAINTENANCE	147,684	122,200	124,109
OBJEC1436	CAPITAL IMPROVEMENT	60,000	20,000	50,000
OBJEC1441	RENTALS	28,786	32,705	30,200
OBJEC1400	PURCH. PROPERTY SERVICES	387,763	317,055	344,344

Description		2013-2014 Audited Actuals	2014-2015 Approved Budget	2015-2016 Preliminary Budget
OBJECT1511	TRANSPORTATION/VOTECH	188,363	181,702	187,153
OBJECT1515	TRANSPORTATION/SPEC ED	176,592	180,500	190,000
OBJECT1516	MAGNET TRANSPORTATION	13,285	17,900	17,900
OBJECT1517	FIELD TRIP TRANSPORTATION	5,221	10,150	9,800
OBJECT1519	ATHLETIC TRANSPORTATION	31,416	31,600	32,548
OBJECT1520	INSURANCE	32,995	37,301	39,066
OBJECT1531	TELEPHONE	4,895	8,000	8,000
OBJECT1533	POSTAGE	8,165	11,500	11,500
OBJECT1540	ADVERTISING	4,821	6,000	6,000
OBJCET1550	PRINTING	13,037	12,000	12,000
OBJECT1561	TUITION/PRIVATE	262,550	398,000	368,000
OBJECT1562	TUITION/PUBLIC	438,622	413,118	371,000
OBJECT1563	TUITION MAGNET SCHOOL	0	18,000	63,000
OBJECT1580	TRAVEL	4,592	6,650	6,350
OBJECT1500	OTHER PURCHASED SERVICES	1,184,554	1,332,421	1,322,317
OBJECT1601	GENERAL SUPPLIES	28,436	27,711	23,250
OBJECT1602	PROFESSIONAL SUPPLIES	1,757	3,475	3,525
OBJECT1603	AUDIO/VISUAL SUPPLIES	3,283	3,200	3,200
1000 611	INSTRUCTIONAL SUPPLIES	0	0	0
1015 611	INSTRUCTIONAL SUPPLIES	7,171	8,000	8,000
1020 611	INSTRUCTIONAL SUPPLIES	1,337	0	0
1030 611	INSTRUCTIONAL SUPPLIES	130	183	500
1035 611	INSTRUCTIONAL SUPPLIES	0	165	143
1045 611	INSTRUCTIONAL SUPPLIES	3,097	4,200	4,200
1050 611	INSTRUCTIONAL SUPPLIES	1,032	6,000	4,115
1055 611	INSTRUCTIONAL SUPPLIES	510	0	0
1060 611	INSTRUCTIONAL SUPPLIES	4,429	3,350	4,350
1065 611	INSTRUCTIONAL SUPPLIES	2,108	2,210	2,203
1070 611	INSTRUCTIONAL SUPPLIES	6,555	11,840	5,060
1075 611	INSTRUCTIONAL SUPPLIES	126	650	900
1085 611	INSTRUCTIONAL SUPPLIES	0	3,000	2,000
1210 611	INSTRUCTIONAL SUPPLIES	1,887	0	0
3210 611	INSTRUCTIONAL SUPPLIES	3,133	4,872	4,872
OBJECT1611	INSTRUCTIONAL SUPPLIES	31,515	44,470	36,343
OBJECT1615	MAINT/REPAIR SUPPLIES	28,994	25,000	25,000
OBJECT1624	HEATING OIL/PROPANE	133,073	91,000	79,000
OBJECT1625	DIESEL FUEL/GASOLINE	32,380	38,000	38,000
OBJECT1641	TEXTBOOKS/WORKBOOKS	18,925	29,803	22,290
OBJECT1642	LIBRARY BOOKS/PERIODICALS	17,716	17,000	17,000
600	SUPPLIES	296,079	279,659	247,608
OBJECT1725	UNIFORMS	3,796	1,689	500
OBJECT1731	INSTRUCTIONAL EQUIPMENT	32,720	29,901	35,686
OBJECT	NON-INSTRUC EQUIPMENT	40,973	28,080	27,900
700	EQUIPMENT	77,489	59,670	64,086
OBJECT1810	DUES & FEES	35,479	35,336	36,791
OBJECT1890	MUSICAL	3,113	4,000	4,000
800	OTHER OBJECT	38,592	39,336	40,791
900	GRADUATION	4,702	6,500	6,000
309	CENTRAL OFFICE	275,651	268,263	309,490
TOTAL REGION 11 BOARD OF EDUCATION		6,133,245	6,336,495	6,397,047
PHHS % INCREASE (DECREASE)				0.96%