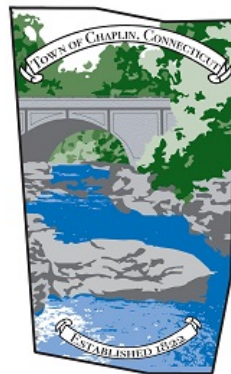


TOWN OF CHAPLIN

FINAL BUDGET PROPOSAL

Fiscal Year 2021-2022



Prepared by the Board of Finance

For 2021 Annual Town Budget Meeting

On June 7, 2021

Chaplin Senior Center at 7:00 p.m.

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Dear Chaplin Residents and Taxpayers,

May 10, 2021

The Board of Finance is pleased to recommend the following budget for the upcoming Fiscal Year 2021-22. We consider this budget to be financially sound and in the best interests of the Town's residents and all taxpayers.

Highlights of this proposed FY 2021-22 budget are as follows:

- **First and foremost, this budget maintains the current mill rate of 32.50 mills, making this the seventh (7th) budget in a row in which the mill rate either stayed the same or decreased.**
- **The Board of Finance has proposed a total Town Budget of \$9,074,135.**
 - This represents an approximate 2.00% increase from the current FY 2020-21 adjusted Expenditure budget.
- **Total Revenues are projected to be \$8,958,586** based on the Governor's proposed budget, which was submitted to the Legislature in February 2021.
 - This represents an approximate 1.13% decrease from the current FY 2020-21 adjusted Revenue budget.
- **A budget deficit of \$115,530** is projected which will be offset by using the Town's General Fund Unassigned Fund Balance.
- **The Town's Unassigned Fund Balance is projected to be \$1,461,099** at fiscal year end (June 30, 2022).
 - This represents 16.10% of Expenditures, which exceeds the recommended range of 10-14%, but which will likely be needed in the next 1 to 2 years to offset additional budget deficits and for continued infrastructure upgrades.
- **Future Mill rates are likely to increase substantially.**
 - While the mill rate for this budget will be maintained at 32.5 mills, it should be noted that the town's tax revenues are decreasing annually due to decreased assessments for depreciating equipment at the Algonquin Gas Transmission Company plant. When combined with the normal increase in operating expenses for the Town and Board of Education budgets, as well as a major increase in Parish Hill costs (due to enrollment increases relative to other towns), it is likely that the mill rate will have to increase by 1.75 mills in each of the next two fiscal years, to 34.25 and 36.00 mills respectively.

A Budget Executive Summary follows this letter and gives further details about this budget and the Town's overall financial picture.

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 2020-21 budget, the **proposed FY 2021-22 budget**, and an "estimated" FY 2022-23 budget.

With approval of this budget for FY 2021-22, 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 School 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, Chairperson
E-mail: bofinance@chaplinct.org

Members of the Board of Finance:

Victor Boomer	Doug Dubitsky	Matt Foster, Alternate	Kathy Scott, Recording Clerk
Linda Caron, Secretary	Jean Lambert	Peter Haines, Alternate	
Link Diwan, Vice Chair	Dick Weingart, Chairperson	Bill Jenkins, Alternate	

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Executive Summary for Town Budgets in FY 2020-21, Proposed for FY 2021-22, and Estimated for FY 2022-23

The intent of this Executive Summary is to inform the public about Chaplin's proposed FY 2021-22 budget and also to highlight factors having the potential to affect this budget and overall financial position.

FY 2020-21 Budget Performance (Current Year):

▪ Revenues vs. Expenditures:

- Current projections now indicate that the town government budget will show a surplus of approximately \$165,215 by June 30, 2021.
- 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 \$172,609 when the budget was formulated last year following approval of the State budget for FY 2020-21.
- Continued strong tax collections, and level State funding, are largely responsible for the consistent budget performance.

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

- Approximately \$238,700 was invested in the paving, repair and chip sealing of the Town's roads.
- Capital funds in the amount of \$110,000 were set aside for vehicle and equipment replacement, infrastructure repairs, and tree removal.
- Funding in the amount of \$150,000 was used to replace the Fire Department's outdated Self Contained Breathing Apparatus (SCBA) system.
- At Chaplin Elementary School, \$20,000 was used to replace carpet with tile in various classroom, hallway, and office areas.

▪ The Town's General Fund Unassigned Fund Balance:

- The Unassigned Fund Balance was \$1,408,073 at the beginning of this fiscal year - 16.8% of Expenditures.
- The Board of Finance has Committed/Assigned the following Fund Balances:
 - Committed-Future replacement of England Road bridge, purchase of fire truck, and other projects: \$400,000
 - Assigned-Balance following fiscal year budget (FY 2021-22): \$152,709
- The Unassigned Fund Balance is projected to be \$1,757,738 at the end of the fiscal year – 19.76 % of Expenditures.

FY 2021-22 (Board of Finance Proposed Budget to be approved for next Fiscal Year):

▪ Mill Rate:

- The October 2020 Grand List decreased by \$4,187,579 or 1.94%. This decrease was mainly due to depreciation of recently installed equipment at the Algonquin gas transmission station on Tower Hill Road. This equipment depreciation will continue to negatively impact the Grand List and tax revenue for the next several years.
- *The Board of Finance recommends that the current mill rate of 32.5 mills be maintained for FY 2021-22.*

▪ Revenues:

- Total Revenues are projected to be \$8,958,586 based on the proposed State budget.
- Under the Governor's budget proposed in February 2021, Chaplin's State funding will remain essentially constant in FY 2021-22. With the Board of Finance proposal to keep the mill rate at 32.5 mills, local tax revenues are projected to decrease by approximately \$102,608 or 1.13%.
- A budget deficit of \$115,530 is projected. This projected deficit will be offset by use of the Town's Unassigned Fund Balance.

▪ **Expenditures:**

- The total budget is \$9,074,135 with an overall budget increase of \$178,156 or 2.00%.
 - The budget funds current Government Operations and Capital Projects with these changes from FY 2020-21:
 - Govt. Operations: A budget of \$2,085,638 – an increase of approx. \$777 or 0.04%.
 - Capital Projects: A CIP Fund budget of \$294,657– a decrease of \$88,037.
 - Funding is continued for significant road maintenance of \$145,000 plus an additional \$70,000 for vehicle and equipment replacement, infrastructure repair, and tree removal.
 - \$20,000 is allocated to replace the failing generator at the Fire Dept. Emergency Command Center.
 - \$15,000 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 2020-21:
 - Chaplin Elementary School (CES): Budget of \$3,906,805 for an increase of \$69,212 or 1.8%. The Board of Finance reduced this budget request by \$25,000.
 - Parish Hill Middle/High School (RSD11): Total budget of \$6,523,372 for an increase of 0.60%.
 - Chaplin’s RSD11 assessment is expected to increase dramatically from \$2,581,694 to \$2,830,725, an increase of \$247,922 or 10.42%. The increase was \$204,174 or 8.58% in the current (FY 20-21) fiscal year.
 - ✓ This increase in the Parish Hill assessment is largely due to an increase in the percentage of Chaplin students enrolled at PHMS/HS (37.45% in Oct. 2018, 40.08% in Oct. 2019, 43.78% in Oct. 2020).
- **The Town’s General Fund Unassigned Fund Balance:**
- The Unassigned Fund Balance is projected to decrease to \$1,461,099 – 16.10% 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 2022-23 Budget (for Estimation purposes only):

Factors likely to affect the FY 2022-23 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 34.25 for the FY 2022-23 fiscal year due to increased costs and decreasing revenue.

▪ **Revenues:**

- Without a mill rate increase, tax revenues are projected to decrease by approximately \$184,815 or -2.06%. The Grand List for Real Estate is expected to remain flat while Personal Property is projected to continue decreasing by approximately -\$6,728,860 due to depreciation on the Algonquin and Eversource personal property accounts. Motor Vehicle values are projected to increase by 2.10%.
- State revenues are assumed to remain constant as proposed in the Governor’s February 2021 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 funding is estimated to remain increase modestly in accordance with the Capital Plan (CIP) for FYs 2022-26.
- The combined education budgets for CES and PHMS/HS are assumed to increase by 2.0% due to continuing cost pressures. However, Chaplin’s RSD11 assessment for FY 2022-23 cannot be accurately estimated at this time. If it increases as much as the past two years (in excess of \$200,000/year) a commensurate tax increase will be needed.

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

- Even with a mill rate increase to 34.25, a substantial budget deficit of \$131,639 is anticipated.
- The town’s Unassigned Fund Balance is estimated to decrease by \$338,359 to \$1,122,740 - approximately 12.13% of Expenditures as of June 30, 2022.
- Please note that this estimate excludes, by necessity, a large number of unknown factors on both the expenditure and revenue sides.

A	B	C	D	E	F	G	
1	Town of Chaplin					05/10/2021	
2							
3	BUDGET, MILL RATE, and FUND BALANCE Summary For Fiscal Years 2019-20 (Final Audited), 2020-21 (Current Adjusted Budget), and 2021-22 (NEW PROPOSED BUDGET)						
4							
5	BUDGET GOALS and ASSUMPTIONS:						
6	The budget goals and assumptions below have been established by the Board of Finance to accomplish the following:						
7	For FY 2021-22:						
8	1. Maintain a stable mill rate = 32.5 mills for THIS YEAR ONLY!						
9	2. Maintain an Unassigned Fund Balance equal to approximately 10-14% of annual Expenditures, however, circumstances may dictate additional reserves.						
10	3. Use the Fund Balance in a judicious way to avoid large structural deficits.						
11	4. Use a portion of any excess Fund Balance for urgently needed Capital Projects including equipment purchases and Infrastructure repairs.						
12	5. Maintain additional Fund Balance as protection against:						
13	a. Estimated repair & replacement needs for aging Town infrastructure and vehicles.						
14	b. Uncertain State grant funding for municipal aid in FY 2021-22, FY 2022-23, and beyond.						
15	c. Uncertain Bedlam Road bridge funding.						
16							
17	For FY 2022-23:						
18	1. <u>The mill rate can reasonably be expected to increase by 1.75 mills to 34.25 mills in FY 22-23 and again in FY 23-24 by another 1.75 mills to 36.0 mills.</u>						
19	2. Assume minimal Grand List change for Real Estate & Personal Property and 2.1% INCREASE for Motor Vehicles based on historical data.						
20	3. Assume Expenditure growth of 2.0% for Town Government and 2.0% for both the Board of Education/CES and RSD11 budgets.						
21	NOTE: It is assumed that State grant funding for municipal aid in FY 2021-22 & FY 2022-23 is the same as proposed in the Governor's budget of February 2021.						
22							
23	Section 1: REVENUE & EXPENDITURE SECTION		FY 2018-2019	FY 2019-2020	FY 2020-21	FY 2021-22	FY 2022-23
24			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
25			(FY 2019)	(FY 2020)	(FY 2021)	(FY 2022)	(FY 2023)
26							
27	Total REVENUES-BUDGET:		\$ 8,520,217	\$ 9,329,427	\$ 9,061,194	\$ 8,958,586	\$ 9,127,715
28	Actual Year-to-Year Increase (Decrease):			809,210	(268,233)	(102,608)	169,129
29	Percentage Year-to-Year Increase (- Decrease):			9.50%	-2.88%	-1.13%	1.89%
30							
31	Total EXPENDITURES-BUDGET:		\$ 8,314,263	\$ 8,383,119	\$ 8,895,979	\$ 9,074,135	\$ 9,259,354
32	Actual Year-to-Year Increase (Decrease):			\$68,856	\$512,860	\$178,156	\$185,219
33	Percentage Year-to-Year Increase (- Decrease):			0.83%	6.12%	2.00%	2.04%
34							
35	\$\$\$\$\$	Surplus or (Deficit):	205,954	946,308	165,215	(115,550)	(131,639)
36			1.09	4.39	0.78	(0.56)	(0.65)
37			Mill Surplus	Mill Surplus	Mill Surplus	Mill Deficit	Mill Deficit
38							
39							
40	Section 2: MILL RATE SECTION		FY 2018-2019	FY 2019-2020	FY 2020-21	FY 2021-22	FY 2022-23
41			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
42							
43	#####	Fiscal Year MILL Rate (Real Estate & Personal Property):	32.50	32.50	32.50	32.50	34.25
44	Actual MILL RATE Increase (Decrease) for Fiscal Year:			0.00	0.00	0.00	1.75
45	Percentage MILL RATE Increase (Decrease) for Fiscal Year:			0.00%	0.00%	0.00%	5.38%
46							
47	#####	Fiscal Year MILL Rate (Motor Vehicles):	32.50	32.50	32.50	32.50	34.25
48							

	A	B	C	D	E	F	G	
1	Town of Chaplin						05/10/2021	
2								
3	BUDGET, MILL RATE, and FUND BALANCE Summary For Fiscal Years 2019-20 (Final Audited), 2020-21 (Current Adjusted Budget), and 2021-22 (NEW PROPOSED BUDGET)							
49	Section 3: FUND BALANCE SECTION		FY 2018-2019	FY 2019-2020	FY 2020-21	FY 2021-22	FY 2022-23	
50			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED	
51								
52	#####	TOTAL Fund Balance, Beginning of Fiscal Year	\$ 1,770,866	\$ 1,241,371	\$ 2,191,072	\$ 2,356,286	\$ 1,840,737	
53	#####	-- Excess (Deficiency) of REVENUES vs. EXPENDITURES-(Surplus/Deficit):	205,954	946,308	165,215	(115,550)	(131,639)	
54		-- Net Change in Fund Balance:	(735,449)	3,393	0	(400,000)	(165,000)	
55		TOTAL Fund Balance, End of Fiscal Year	1,241,371	2,191,072	2,356,286	1,840,737	1,544,098	
56								
57	#####	Fund Balance Classifications:						
58		-- Nonspendable/Restricted:	(91,649)	(82,999)	(82,999)	(82,999)	(82,999)	
59								
60		-- Committed: May 2021-FY 20-21 transfer to CIP FUND for projects below:	0	0	(400,000)	0	0	
61		-\$200,000-England Road bridge, \$175,000-Fire truck, \$25,000-Other projects per CIP Plan.						
62		-- Assigned: To Balance Following Fiscal Year Budget	0	0	(115,550)	(131,639)	(163,359)	
63		-- Assigned: POTENTIAL loss of Revenue & additional Expenditures due to COVID-19.		(200,000)	n/a	n/a	n/a	
64		-- Assigned: POTENTIAL future transfer to CIP Fund.		(500,000)	0	(165,000)	(175,000)	
65								
66	#####	UNASSIGNED Fund Balance, End of Year:	\$ 1,149,722	\$ 1,408,073	\$ 1,757,738	\$ 1,461,099	\$ 1,122,740	
67		Actual Fiscal Year Increase (Decrease):		\$ 258,351	\$ 349,665	\$ (296,639)	\$ (338,359)	
68	#####	Percentage of Total Expenditure Budget for Fiscal Year:	13.83%	16.80%	19.76%	16.10%	12.13%	
69			AUDIT	AUDIT	<<- FUND BALANCE IS DRASTICALLY REDUCED!!! ->>			
70								
71	Section 4: PROPERTY TAX REVENUE SECTION		FY 2018-2019	FY 2019-2020	FY 2020-21	FY 2021-22	FY 2022-23	
72			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED	
73		LEGEND: RE=Real Estate; PP=Personal Property;					(Est. Incr: RE=0.4% & MV=2.1%; MVS=0%)	
74		MV=Motor Vehicles; MVS=Motor Vehicle Supplemental						
75			October 2017	October 2018	October 2019	October 2020	October 2021	
76		a. Net Grand List as of Previous October 1 (Real Estate-RE):	173,137,130	200,458,757	196,633,140	125,968,260	126,472,133	
77		b. Net Grand List as of Previous October 1 (Personal Property-PP):	173,137,130	200,458,757	196,633,140	65,307,410	65,307,410	
78		a. Net Grand List as of Previous October 1 (RE & PP):	173,137,130	200,458,757	196,633,140	191,275,670	191,779,543	
79		c. Plus (Less) BAA (Board of Assessment Appeals) Adjustments:	(62,270)	(65,680)	(72,770)	(6,880)	n/a	
80		d. (Less) Algonquin & Eversource PP Depreciation begin Oct. 2019	n/a	n/a	n/a	n/a	(6,728,860)	
81		Net Grand List (Real Estate & Personal Property-RE/PP):	173,074,860	200,393,077	196,560,370	191,268,790	185,050,683	
82		e. PROJECTED MILL Rate (RE & PP):	32.50	32.50	32.50	32.50	34.25	
83								
84		f. Net Grand List as of Previous October 1 (Motor Vehicles-MV):	16,890,930	17,559,350	17,560,900	18,594,520	18,985,005	
85		g. Est. Motor Vehicle Supplemental (MVS):	2,679,543	2,679,543	2,275,373	2,345,754	2,345,754	
86		Net Grand List (Motor Vehicles-MV/MVS):	19,570,473	20,238,893	19,836,273	20,940,274	21,330,759	
87		h. PROJECTED MILL Rate (MV & MVS):	32.50	32.50	32.50	32.50	34.25	
88								
89		Total Taxable Property:	192,645,333	220,631,970	216,396,643	212,209,064	206,381,442	
90		j. Gross Tax Bills:	6,260,973	7,170,539	7,032,891	6,896,795	7,068,564	
91		k. Times Estimated Collection Rate:	97.75%	97.75%	97.75%	98.00%	98.00%	
92		m. Net Amount to be Collected From Taxes:	\$ 6,120,101	\$ 7,009,202	\$ 6,874,651	\$ 6,758,859	\$ 6,927,193	
93								
94	#####	NOTE: 1 MILL (Net Collectible Taxes) = :	\$188,311	\$215,668	\$211,528	\$207,965	\$202,254	
95								
96	#####	Mill Rate:	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED	
97			32.50	32.50	32.50	32.50	34.25	
98								
99	Approved by Board of Finance ---		FY 2021-22	05/10/2021				

	A	B	C	D	E	F	G	
1		Town of Chaplin						05/10/2021
2								
3		REVENUE BUDGET Summary For Fiscal Years 2019-20 (Final Audited), 2020-21 (Current Adjusted Budget), and 2021-22 (NEW PROPOSED BUDGET)						
4								
5			2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	
6	Acct No.	Account Name	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED	
7			(FY 2019)	(FY 2020)	(FY 2021)	(FY 2022)	(FY 2023)	
8	11000	<u>MISCELLANEOUS REVENUES:</u>						
9		Elem School - Reim/Refunds	0	0	0	0	0	
10		Elem School - Bus fuel reimbursement (from BOE)	23,483	10,095	18,000	18,000	18,000	
11		Investment Interest	30,829	30,681	6,000	6,000	6,000	
12		Miscellaneous Revenues-MAWC Reported (ACTUAL)	15,343	6,799	5,000	5,000	5,000	
13		Sale of Town Surplus Equipment	2,050	0	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)	955	775	700	700	700	
16		<u>Subtotal Miscellaneous:</u>	<u>72,660</u>	<u>48,350</u>	<u>29,700</u>	<u>29,700</u>	<u>29,700</u>	
17								
18	14000	<u>RECEIPTS FOR TOWN SERVICES:</u>						
19		Building Permits	12,650	9,325	18,500	18,500	18,500	
20		Cemeteries	1,140	2,210	1,320	1,250	1,250	
21		Conveyance Tax	20,103	19,291	15,000	15,000	15,000	
22		Dog Licenses & Surcharges	663	591	600	600	600	
23		Fire Marshall Fees	0	180	200	200	200	
24		Historic Commission	225	225	225	225	225	
25		Inland/Wetlands - Permits & Regs	N/A	N/A	N/A	N/A	N/A	
26		- Application Fees	500	1,140	1,420	1,000	1,000	
27		- Permits & Regs	250	110	250	250	250	
28		Pistol Permits	840	700	1,540	1,500	1,500	
29		Planning and Zoning	N/A	N/A	N/A	N/A	N/A	
30		- Application Fees	3,075	2,385	3,800	3,500	3,500	
31		- DEP Land Use Fees	200	494	(314)	300	300	
32		- Zoning Ordinance Fines	1,890	6,000	2,000	2,000	2,000	
33		Rentals Collected	N/A	N/A	N/A	N/A	N/A	
34		- Community Center	0	-	0	0	0	
35		- Firehouse Hall Rental	400	650	0	0	750	
36		Transfer Station Fees	8,255	9,363	7,500	7,500	7,500	
37		Town Clerk	N/A	N/A	N/A	N/A	N/A	
38		- Copies	2,000	1,963	1,500	1,500	1,500	
39		- Recording Fees-Town	8,250	10,051	10,000	10,000	10,000	
40		- Trade Name	60	40	60	60	60	
41		Vital Statistics: Copies and Licenses	1,179	2,497	1,830	1,830	1,830	
42		Zoning Board of Appeals	0	0	0	0	0	
43		<u>Subtotal Receipts for Town Services:</u>	<u>61,680</u>	<u>67,215</u>	<u>65,431</u>	<u>65,215</u>	<u>65,965</u>	
44								
45	\$\$\$\$\$\$	<u>Total - Local Revenue:</u>	<u>\$134,340</u>	<u>\$115,565</u>	<u>\$95,131</u>	<u>\$94,915</u>	<u>\$95,665</u>	
46		Actual Year-to-Year Increase (-Decrease):	n/a	(\$18,775)	(\$20,434)	(\$216)	\$750	

	A	B	C	D	E	F	G
47		Percentage Year-to-Year Increase (-Decrease):	n/a	-13.98%	-17.68%	-0.23%	0.79%
48							
49	15000	STATE REIMBURSEMENTS IN LIEU OF TAXES:					
50		Disability Exemptions	336	395	352	350	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	34,779	34,779	34,779	34,779	34,779
57		Pequot/Mohegan Grant	73,052	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	418	391	391	578	578
60		Subtotal Reimbursements In Lieu of Taxes:	\$140,402	\$140,434	\$140,391	\$140,576	\$140,621
61							
62	16000	STATE EDUCATION FUNDING:					
63		Adult Education/Student Improvement	2,916	3,059	2,763	2,883	2,883
64		Educational Cost Sharing: (K-12)	1,761,811	1,713,230	1,652,147	1,652,147	1,652,147
65		Special Education Reimb. (UNKNOWN for FY 2020-21 and beyond)	44,663	0	n/a	n/a	n/a
66		Subtotal State Education Funding:	\$1,809,390	\$1,716,289	\$1,654,910	\$1,655,030	\$1,655,030
67							
68	17000	STATE AND FEDERAL FUNDING:					
69		Circuit Court	3,700	5,145	3,025	3,620	3,620
70		Historic Documents Preservation Grant-Town Clerk	4,500	5,500	5,500	5,500	5,500
71		Grants - Restricted	0	0	0	0	0
72		Grants - Miscellaneous	0	0	0	0	0
73		Grants - Public Library (CGS 11-24b.(7)(e) & 11-27)	0	0	0	0	0
74		Municipal Projects Grant	601	601	601	601	601
75		Town Aid Road (TARM)	186,833	186,806	187,035	187,035	187,035
76		FEMA	0	0	0	0	0
77		Subtotal State & Federal Funding:	\$195,634	\$198,052	\$196,161	\$196,756	\$196,756
78							
79	\$\$\$\$\$	Total - All State & Federal:	\$2,145,426	\$2,054,775	\$1,991,462	\$1,992,362	\$1,992,407
80		Actual Year-to-Year Increase (-Decrease):	n/a	(\$90,651)	(\$63,313)	\$900	\$45
81		Percentage Year-to-Year Increase (-Decrease):	n/a	-4.23%	-3.08%	0.05%	0.00%
82							
83	18000	PROPERTY TAX REVENUES:					
84	18110	Property Taxes - Current Year	6,114,667	7,020,127	6,874,651	6,758,859	6,927,193
85		ANRG Collection Fees	1,375	1,343	2,250	2,250	2,250
86		Pmts in Lieu of Taxes	0	0	0	0	0
87		Telecomm. Property Tax (CGS 12-80a)	2,688	2,617	2,700	2,700	2,700
88		Subtotal Property Taxes - Current Year:	\$6,118,730	\$7,024,087	\$6,879,601	\$6,763,809	\$6,932,143
89		Prior Year Taxes	72,117	87,151	65,000	65,000	65,000
90		Interest, Liens, and Fees	49,604	47,849	30,000	42,500	42,500
91		Subtotal Prior Year Taxes & Penalties:	\$121,721	\$135,000	\$95,000	\$107,500	\$107,500
92							

	A	B	C	D	E	F	G
93	\$\$\$\$\$	Total Property Tax Revenues:	<u>\$6,240,451</u>	<u>\$7,159,087</u>	<u>\$6,974,601</u>	<u>\$6,871,309</u>	<u>\$7,039,643</u>
94		Actual Year-to-Year Increase (-Decrease):	n/a	\$918,636	(\$184,486)	(\$103,292)	\$168,334
95		Percentage Year-to-Year Increase (-Decrease):	n/a	14.72%	-2.58%	-1.48%	2.45%
96							
97							
98	\$\$\$\$\$	Total Town Revenues (Budgetary Basis):	<u>\$8,520,217</u>	<u>\$9,329,427</u>	<u>\$9,061,194</u>	<u>\$8,958,586</u>	<u>\$9,127,715</u>
99		Actual Year-to-Year Increase (-Decrease):	n/a	\$809,210	(\$268,233)	(\$102,608)	\$169,129
100		Percentage Year-to-Year Increase (-Decrease):	n/a	9.50%	-2.88%	-1.13%	1.89%
101							
102	****	Audit Adjustments:					
103		Actual Property Tax Revenues	0	0	n/a	n/a	n/a
104		State Reimbursement in Lieu of Taxes	0	0	n/a	n/a	n/a
105		State & Federal Funding for Operations	0	10			
106		State Education Funding	673	0			
107		Receipts for Town Services	985	2,059			
108		Miscellaneous	3,000	(1)			
109		Restricted Revenues -Fees & Grants	0	0			
110		Subtotal Adjustments:	<u>4,658</u>	<u>2,068</u>	n/a	n/a	n/a
111							
112	\$\$\$\$\$	Total Town Revenues (Budgetary Basis)-AUDIT:	<u>\$8,524,875</u>	<u>\$9,331,495</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
113							
114							
115							
116		Approved by Board of Finance ---	FY 2021-22	05/10/2021		\$8,958,586	

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	A	B	C	D	E	F	G	H	
1		Town of Chaplin							05/10/2021
2									
3		EXPENSE BUDGET Summary For Fiscal Years 2019-20 (Final Audited), 2020-21 (Current Adjusted Budget), and 2021-22 (NEW PROPOSED BUDGET)							
4									
5			2018-2019	2019-2020	2020-2021	2021-2022	2021-22	2022-23	
6	Acct No.	Agency Name	AUDITED	AUDITED	BOF ADJUSTED	AGENCY REQUEST	BOF PROPOSED	BOF ESTIMATED	
7			(FY 2019)	(FY 2020)	(FY 2021)	(FY 2022)	(FY 2022)	(FY 2023)	
8	20100	General Government	152,340	153,101	176,541	177,988	175,849	0	
9			Board of Finance Budget Reduction:			(2,500)			
10	21000	Accountant	48,288	49,838	60,912	60,912	60,912	0	
11		<i>-- FY 20-21: Accountant work week increased to 35 hours.</i>							
12	23000	Assessor	41,884	43,147	50,515	51,307	51,307	0	
13									
14	24000	Bd of Assessment Appeals	148	288	310	310	310	0	
15									
16	26000	Board of Finance	26,550	24,011	26,841	26,422	26,422	0	
17									
18	27000	Board of Selectmen	101,481	114,314	119,214	124,976	123,976	0	
19		<i>-- FY 18-19/19-20/20-21: Admin. Assistant work week increased to 40 hours.</i>							
20	28000	Building, Grounds Maintenance	66,160	83,245	79,353	81,353	78,853	0	
21			Board of Finance Budget Reduction:			(2,500)			
22	29000	Building Inspector	20,746	22,079	23,165	23,573	23,573	0	
23									
24	30000	Burning Official	1,453	1,557	1,803	1,803	1,803	0	
25									
26	30500	Community Economic Development	100	45	530	530	530	0	
27									
28	31100	Conservation Commission	60	0	505	505	505	0	
29									
30	31300	Emergency Preparedness	5,454	5,504	8,267	8,267	8,267	0	
31									
32	31500	Employee Benefits & Costs	186,437	209,372	255,296	263,296	243,296	0	
33			Board of Finance Budget Reduction:			(20,000)			
34	32000	Fire Marshal	7,935	9,359	9,640	9,640	9,640	0	
35									
36	33000	Historic District Commission	684	557	747	747	747	0	
37									
38	34000	Inland/Wetlands	15,240	16,423	17,583	17,583	17,583	0	
39									
40	35000	Chaplin Library	75,308	73,510	84,475	85,320	83,320	0	
41			Board of Finance Budget Reduction:			(2,000)			
42	36000	Planning & Zoning	23,695	23,148	25,605	25,605	25,605	0	
43									

	A	B	C	D	E	F	G	H	
1		Town of Chaplin							05/10/2021
2									
3		EXPENSE BUDGET Summary For Fiscal Years 2019-20 (Final Audited), 2020-21 (Current Adjusted Budget), and 2021-22 (NEW PROPOSED BUDGET)							
4									
5			2018-2019	2019-2020	2020-2021	2021-2022	2021-22	2022-23	
6	Acct No.	Agency Name	AUDITED	AUDITED	BOF ADJUSTED	AGENCY REQUEST	BOF PROPOSED	BOF ESTIMATED	
7			(FY 2019)	(FY 2020)	(FY 2021)	(FY 2022)	(FY 2022)	(FY 2023)	
44	37000	Police Protection	192,801	180,880	185,134	184,784	180,000	0	
45			Board of Finance Budget Reduction:			(4,784)			
46	38000	Public Works	333,397	304,256	330,127	329,636	325,636	0	
47			Board of Finance Budget Reduction:			(4,000)			
48	39000	Recreation	16,233	12,928	15,888	16,388	16,388	0	
49									
50	40000	Registrars Elections & Primaries	20,717	12,491	23,058	23,058	23,058	0	
51									
52	40500	Sanitation	181,905	192,301	206,220	221,662	219,662	0	
53			Board of Finance Budget Reduction:			(2,000)			
54	41000	Senior Center	73,420	68,911	84,725	77,777	75,777	0	
55			Board of Finance Budget Reduction:			(2,000)			
56	42000	Tax Collection Services	34,748	33,911	39,698	39,854	37,354	0	
57			Board of Finance Budget Reduction:			(2,500)			
58	43000	Town Clerk	53,084	54,256	60,975	60,975	60,975	0	
59									
60	44000	Town Memberships	15,646	15,783	17,269	17,262	17,262	0	
61									
62	44500	Transfer Station	35,710	31,999	38,832	38,832	38,832	0	
63									
64	45000	Town Treasurer	8,823	9,130	9,368	10,035	9,368	0	
65									
66	45500	Tree Warden	1,981	1,618	1,872	1,828	1,828	0	
67									
68	46000	Vital Statistics	566	583	621	621	621	0	
69									
70	47000	Volunteer Fire Department	96,830	98,244	103,150	102,450	99,450	0	
71			Board of Finance Budget Reduction:			(3,000)			
72	48000	Zoning Board of Appeals	0	0	1,623	1,623	1,623	0	
73									
74	50000	Town Contingency Accounts	0	0	25,000	45,000	45,305	0	
75									
75		<i>-- FY 21-22: Budget request includes \$25,000 for General Budget Contingency; \$20,000 for Salary increases to be determined.</i>							
76	\$\$\$\$\$	Subtotal: Government Operations	\$1,839,826	\$1,846,791	\$2,084,861	\$2,085,638	\$2,085,638	\$2,127,350	
77		Actual Year-to-Year Increase (Decrease):	n/a	6,964	238,070	777	776	41,713	
78		Percentage Year-to-Year Increase (Decrease):	n/a	0.38%	12.89%	0.04%	0.04%	2.00%	
79									
80							-- FY 22-23 = (FY 21-22 plus 2.00%)		

	A	B	C	D	E	F	G	H	
1		Town of Chaplin							05/10/2021
2									
3		EXPENSE BUDGET Summary For Fiscal Years 2019-20 (Final Audited), 2020-21 (Current Adjusted Budget), and 2021-22 (NEW PROPOSED BUDGET)							
4									
5			2018-2019	2019-2020	2020-2021	2021-2022	2021-22	2022-23	
6	Acct No.	Agency Name	AUDITED	AUDITED	BOF ADJUSTED	AGENCY REQUEST	BOF PROPOSED	BOF ESTIMATED	
7			(FY 2019)	(FY 2020)	(FY 2021)	(FY 2022)	(FY 2022)	(FY 2023)	
81	20175	Capital Nonrecurring - CIP	357,985	503,738	382,694	360,657	294,657	304,513	
82			Board of Finance Budget Reduction:			(66,000)		0	
83	20325	Debt Service: USDA - Library	52,621	0	0	0	0	0	
84									
85	20080	Debt Service: Energy Projects	4,014	801	0	0	0	0	
86									
87	20080	Debt Service: Copier Leases	7,528	8,205	8,028	11,310	11,310	11,310	
88									
89	\$\$\$\$\$	Subtotal: CIP & Debt Service	\$422,148	\$512,745	\$390,722	\$305,967	\$305,967	\$315,823	
90		Actual Year-to-Year Increase (Decrease):	n/a	90,597	(122,023)	(84,755)	(84,755)	9,856	
91		Percentage Year-to-Year Increase (Decrease):	n/a	21.46%	-23.80%	-21.69%	-21.69%	3.22%	
92									
93	\$\$\$\$\$	Total Town Govt. Expenditures:	\$2,261,974	\$2,359,535	\$2,475,583	\$2,391,605	\$2,391,605	\$2,443,173	
94		Actual Year-to-Year Increase (Decrease):	n/a	97,561	116,048	(83,978)	(83,979)	51,569	
95		Percentage Year-to-Year Increase (Decrease):	n/a	4.31%	4.92%	-3.39%	-3.39%	2.16%	
96									
97									
98	25100	Chaplin Elementary School (CES)	3,643,419	3,644,955	3,837,593	3,931,805	3,906,805	0	
99			Board of Finance Budget Reduction:			(25,000)		0	
100	25101	Region 11 High School (PHHS)	2,408,870	2,378,629	2,582,803	2,855,725	2,775,725	0	
101			Board of Finance Budget Reduction:			(80,000)			
102	\$\$\$\$\$	Subtotal: Education	\$6,052,289	\$6,023,584	\$6,420,396	\$6,682,530	\$6,682,530	\$6,816,181	
103		Actual Year-to-Year Increase (Decrease):	n/a	(28,705)	396,812	262,134	262,134	133,651	
104		Percentage Year-to-Year Increase (Decrease):	n/a	-0.47%	6.59%	4.08%	4.08%	2.00%	
105									
106									
107	\$\$\$\$\$	Total Town Expenditures (Budgetary Basis):	\$8,314,263	\$8,383,119	\$8,895,979	\$9,074,135	\$9,074,135	\$9,259,354	
108		Actual Year-to-Year Increase (Decrease):	n/a	68,856	512,860	178,156	178,155	185,219	
109		Percentage Year-to-Year Increase (Decrease):	n/a	0.83%	6.12%	2.00%	2.00%	2.04%	
110									
111	*****	Audit Adjustments:							
112		Actual Government Operations Expenditures	(430)	11,826	n/a	n/a	n/a	n/a	
113		CIP Expenditures	(355,788)	150,000	n/a	n/a	n/a	n/a	
114		Debt Service/Lease Expenditures	(2,197)	2	n/a	n/a	n/a	n/a	
115		Restricted Expenditures-Fees & Grants	0	0	n/a	n/a	n/a	n/a	
116		Total Audit Adjustments:	(358,415)	161,828	n/a	n/a	n/a	n/a	
117									
118	\$\$\$\$\$	Total Town Expend (Budgetary Basis)-AUDIT:	7,955,848	8,544,947	n/a	n/a	n/a	n/a	
119									
120									
121		Approved by Board of Finance ---	FY 2021-22	05/10/2021			\$9,074,135		

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	TOWN OF CHAPLIN														05/10/2021	
2	5-Year Capital Improvement Plan for Fiscal Years 2022-2026															
4	SCHEDULE OF CAPITAL IMPROVEMENTS						CIP Comm Reviewed: 03/18/2021			Bd of Finance Reviewed:						
5	- Key: A=Committed, B=Urgent, C=Needed, D=Acceptable,						BdOfSelectmen Reviewed:			Bd of Finance Approved: 05/10/2021						
6	E=Deferred, X=Complete															
7																
8	CIP Project #	Project Title and Category	Department Requesting	Funding Notes	Priority	CURRENT BALANCE	FY 2019-20 (AUDITED)	FY 2020-21 Approved BOF	FY 2021-22 Proposed	FY 2022-23 Planned	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated			
9					Dept CIP	as of 3/16/21	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26			
10	# 3320	General Government														
12	# 3335	Conservation Fund - Open Space	Conservation Comm.	Ongoing	D E	10,625	0	0	DEFER	0	0	0	0			
13	# 3320.9	Relocate Museum	Board of Selectmen	On Hold	D E	35,000	0	0	DEFER	0	0	0	0			
14	# 3320.11A	Playscape at Garrison Park	Recreation Comm.	On Hold	C A	0	0	0	16,000	0	0	0	0			
15	# 3325.1	Handicapped Access: Library/Senior Ctr	Board of Selectmen**	Complete	B X	2,810	0	0	0	0	0	0	0			
16	#3320.13	Chaplin 2022 Bicentennial Celebration	Board of Selectmen	Ongoing	C A	15,000	5,000	10,000	15,000	15,000	0	0	0			
17	# 3320.12	Install split system HVAC unit-Town Hall	Board of Selectmen**	Complete	C X	0	0	793	0	0	0	0	0			
18	# 3320.4	Plan of Conservation & Development	Board of Selectmen	Ongoing	C B	7,653	0	0	0	0	0	0	0			
19	# 3325.3	Library/Senior Center Roof	Board of Selectmen	In Progress	B A	5,840	0	0	0	0	0	0	0			
20	# 3320.14	Annual Chaplin Day - Fireworks	Board of Selectmen		D E						10,000	10,000	10,000			
21		Subtotal General Government:				76,928										
22	# 3340	Public Safety														
24	# 3340.6	SCBA Bottles	CVFD	On Hold	C E	12	0	0	0	0	0	0	5,000			
25	# 3340.7	Firefighter Gear Replacement	CVFD	Ongoing	C C	13,109	6,000	0	6,000	0	6,000	6,000	7,000			
26	# 3340.9	Fire Hose	CVFD	Ongoing	C C	0	0	0	10,000	0	0	10,000	0			
27	# 3340.13	Vehicle Replacement	CVFD	(Notes 3 & T)	A A	120,000	25,000	25,000	175,000	25,000	25,000	25,000	35,000			
28	# 3340.19	Lucas Device-automatic CPR	CVFD**	Complete	C X	626	0	16,000	0	0	0	0	0			
29	# 3340.16	Ambulance Replacement - CANCELLED . Service to be provided by Willimantic Fire Dept.	CANC	CANC	CANC	0	30,000	0	0	0	0	0	0			
30	# 3340.18	Replace SCBA System-reqd. for safety.	CVFD	Complete	A X	1,502	0	150,000	0	0	0	0	0			
31	# 3340.20	Generator Replacement	CVFD		B A				20,000							
32		Subtotal Public Safety:				135,249										
33	# 3305	Public Works Department														
35	# 3305.4	Road Maintenance (inc. approx. 3%/yr)	Public Works-Ongoing	(Note 1)	B A	-22,503	231,750	238,700	145,000	245,875	260,848	268,673	276,733			
36	# 3315.6	Bedlam Road Bridge	(Funding source Undetermined)	Design Only	B E	6,000	10,000	0	0	0	0	0	0			
37	# 3315.7	England Road Bridge	(Fed Bridge Grant-80/20 Town)	On Hold	C A	15,000	0	DEFER	200,000	50,000	0	0	0			
38	# 3305.9	North Bear Hill Road Drainage	Public Works	Final Stages	C A	5,505	350,000	0	0	0	0	0	0			
39	# 3305.13	Equipment Replacement	Public Works	Ongoing	B A	50,898	20,000	25,000	35,000	25,000	25,000	25,000	25,000			
40	# 3305.19	Vehicle Replacement	Public Works	(Notes 5 & J)	B A	44,449	55,000	35,000	10,000	65,000	40,000	35,000	35,000			
41	# 3325.5	HVAC System: Library/Senior Center	Public Works	(NOTE A)	C A	0	0	0	0	0	20,000	30,000	30,000			
42	# 3305.18	Drainage Infrastructure Rehabilitation	Public Works	Ongoing	C A	35,597	20,000	20,000	20,000	20,000	20,000	20,000	20,000			
43	# 3305.7	Tree Removal	Public Works	Ongoing	C A	23,500	25,000	30,000	15,000	0	0	0	0			
44	# 3305.20	Nutmeg Lane Drainage & Paving	Public Works	Design Only	C E	10,000	10,000	0	0	0	0	0	0			
45	# 3305.22	Town Hall Sidewalk Replacement	Public Works**	Complete	C X	0	30,000	0	0	0	0	0	0			
46	# 3305.21	Town Hall Parking Lot Paving	Public Works	Final Stages	C A	2,050	50,000	0	0	0	0	0	0			
47	# 3325.4	Senior Center Parking Lot Paving	Public Works		C A	25,000	0	25,000	0	0	20,000	15,000	0			
48	# 3305.23	Sander Roof Rack	Public Works		C C	0	0	0	0	0	0	0	10,000			

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P					
1	TOWN OF CHAPLIN													05/10/2021							
2	5-Year Capital Improvement Plan for Fiscal Years 2022-2026																				
4	SCHEDULE OF CAPITAL IMPROVEMENTS					CIP Comm Reviewed: 03/18/2021			Bd of Finance Reviewed:					05/10/2021							
5	- Key: A=Committed, B=Urgent, C=Needed, D=Acceptable,					BdOfSelectmen Reviewed:			Bd of Finance Approved:					05/10/2021							
6	E=Deferred, X=Complete																				
7																					
8	CIP Project #	Project Title and Category	Department Requesting	Funding Notes	Priority	CURRENT BALANCE	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26								
9						as of 3/16/21	(AUDITED) FY 2019-20	Approved BOF FY 2020-21	Proposed FY 2021-22	Planned FY 2022-23	Estimated FY 2023--24	Estimated FY 2024-25	Estimated FY 2025-26								
49	Subtotal Public Works:					195,496															
50	# 3300	Education - Chaplin Board of Education																			
51																					
52	# 3300.14	Replace Gym Foam Wall Safety Panels**		Complete	B	X	1,043	11,500	1,500	0	0	0	0	0	0						
53	# 3300.13	Install Chain Link Fence Around Entire Pre-K**		Complete	B	X	0	8,000	0	0	0	0	0	0	0						
54	# 3300.15	Replace Gym/Auditorium/All-Purpose Room Curtain		Remove	E	E	0	0	0	0	0	0	0	0	0						
55	# 3300.12	Replace carpets with tile - hallways, classroom, office		Ongoing	C	A	0	0	20,000	10,000	0	0	0	0	0						
56	# 3300.16	Replace Gym Floor with Rubberized Floor		Remove	E	E	0	0	0	0	0	0	0	0	0						
57	# 3300.17	HVAC- Replace two boilers (original equipment when school was built)		(NOTE R)	C	C	0	0	0	0	0	0	40,000	40,000	0						
58	# 3300.18	HVAC - Replace building electrical controls		(NOTE S)	C	A	0	0	0	12,500	12,500	12,500	12,500	12,500	0						
59	# 3300.19	Building Wing Air Conditioning			C	A	0	0	0	38,000	38,000	40,000	0	0	0						
60				Subtotal Education:			1,043														
61		Total Capital Improvement Plan (CIP):					408,716	887,250	596,993	727,500	496,375	479,348	497,173	493,733							
62		Expected reimbursement from respective fiscal year State Local Capital Improvement (LoCIP) funds:						(27,102)	(26,379)	(26,862)	(26,862)	Unknown	Unknown	Unknown							
63		Transfer from General Fund Reserved Account(s):						Actual	Estimate	Estimate	Estimate	n/a	n/a	n/a							
64		Transfer from GENERAL FUND UNASSIGNED FUND BALANCE:						0	0	0	0	0	0	0							
65		Transfer from existing CIP Account(s):						(350,000)	(150,000)	(400,000)	(165,000)	(175,000)	See NOTE 6.								
66		Funding from CIP Unassigned Fund Balance:						(6,410)	(37,197)	(5,981)	0	0	See NOTE 7.								
67								0	0	0	0	0	0	0							
68																					
69																					
70		Net CIP Funding from General Fund Budget (FY 20, FY21, FY 22):						\$503,738	\$383,417	\$294,657	\$304,513	\$304,348	\$497,173	\$493,733							
71								Approved	Approved	Proposed	Planned	Estimate	Estimate	Estimate							
72		CIP Unallocated Fund Balance at June 30, 2020, 2021, 2022:						\$50,696	\$50,700	\$50,700	Unknown	Unknown	Unknown	Unknown							
73								Audited	Estimate	Estimate	n/a	n/a	n/a	n/a							
74	2021 Notes:																				
75	Note 1:	Partially reimbursed from respective fiscal year State Local Capital Improvement (LoCIP) funds.																			
76	Note 3:	Based on vehicle replacement schedule from (CVFD). CVFD - Need schedule ASAP!																			
77	Note 5:	Based on vehicle replacement schedule from (BOS/DPW).																			
78	Note 6:	General Fund transfers: May 2019-\$350,000 for NBH Road drainage; May 2020: \$150,000 for Fire Dept. SCBA system.																			
79	Note 7:	May 2021: Planned transfer of \$400,000: \$200,000 England Bridge, \$175,000 fire truck, \$25,000 other projects.																			
80		CIP Fund transfers-funds remaining in completed projects: May 2019-Projects #3300.1, #3300.5 & #3300.11.																			
81		May 2020-Projects #3320.1, #3340.16, #3305.22 & #3300.13																			
82		May 2021-Projects #3325.1, #3340.18; #3340.19; #3300.14.																			
83	NOTE A:	Current system likely to require replacement by FY 2025-26.																			
84	NOTE J:	Replacement vehicle schedule: July 2018 -Purchase new plow truck. July 2019 -Purchase new pick-up truck.																			
85		Planned-July 2023: Purchase new plow truck.																			
86	NOTE R:	Current original boilers likely to require replacement beginning FY 2025-26.																			
87	NOTE S:	Current original system controls require replacement beginning FY 2021-22.																			
88	NOTE T:	Replacement vehicle schedule: Planned-July 2023 or 2024: Purchase new fire truck.																			
89	**	Projects closed out by the Board of Selectmen on 3/4/2021																			

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Chaplin Public Schools
Chaplin Elementary School
FY 2021 - 2022 Preliminary Budget

BOE Approved: 3/11/2021
Town Vote Approved:

Account	Description	by DEPARTMENT (FUNCTION)			Variance
		2019-2020 Audited Actuals	2020-2021 Approved Budget	2021-2022 Preliminary Budget	
FUNCTION 1000 REGULAR EDUCATION					
024-1000-104-0000	CERTIFIED STAFF	1,052,928	1,203,664	1,141,338	
024-1000-109-0000	OTHER CERTIFIED	0	300	300	
024-1000-110-0000	SUBSTITUTES	12,842	18,000	21,000	
024-1000-111-0000	NON-CERTIFIED STAFF	50,399	51,607	27,805	
024-1000-210-0000	GROUP INSURANCE	473,377	525,690	501,000	
024-1000-210-1000	GROUP LIFE > \$50,000	0	0	0	
024-1000-220-0000	FICA TAXES	23,787	22,782	20,287	
024-1000-230-0000	RETIREMENT INSURANCE	30,000	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.	5,402	2,000	2,000	
024-1000-260-0000	WORKER'S COMPENSATION	18,849	20,000	17,369	
024-1000-312-0000	CONTRACTED ENRICHMENT	2,239	2,000	2,000	
024-1000-315-0000	STANDARDIZED TESTING	1,783	2,250	2,250	
024-1000-322-0000	IN-SERVICE	630	1,500	1,500	
024-1000-430-0000	EQUIPMENT MAINTENANCE	784	4,000	4,000	
024-1000-441-0000	EQUIPMENT RENTALS	26,745	15,000	10,000	
024-1000-510-0000	PUPIL TRANSPORTATION	172	0	0	
024-1000-580-0000	TRAVEL	674	300	300	
024-1000-602-0000	PROFESSIONAL SUPPLIES	83	300	300	
024-1000-611-0000	INSTRUCTIONAL SUPPLIES	10,724	11,000	11,000	
024-1000-641-0000	TEXTBOOKS/WORKBOOKS	15,866	15,000	15,000	
024-1000-642-0000	LIBRARY BOOKS/PERIODICALS	1,910	1,000	1,000	
024-1000-731-0000	INSTRUCTIONAL EQUIPMENT	3,000	3,000	3,000	
024-1000-733-0000	NON-INSTRUCTIONAL EQUIPMENT	1,389	0	0	
024-1000-810-0000	DUES & FEES	2,215	900	900	
TOTAL		1,735,796	1,900,293	1,782,349	-117,944
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
FUNCTION 1210 SPECIAL ED/HANDICAPPED					
024-1210-104-0000	CERTIFIED STAFF	293,511	177,124	264,669	
024-1210-107-0000	SPECIAL ED. DIRECTOR	0	0	0	
024-1210-108-0000	HOMEBOUND/TUTOR/SUMMER	0	4,200	0	
024-1210-109-0000	OTHER CERTIFIED	0	0	0	

Account	Description	2019-2020	2020-2021	2021-2022	Variance
		Audited Actuals	Approved Budget	Preliminary Budget	
024-1210-110-0000	SUBSTITUTES	3,952	5,000	5,000	
024-1210-111-0000	NON-CERTIFIED STAFF	119,310	126,908	186,846	
024-1210-114-0000	NON-CERTIFIED STAFF -ESY	0	1,904	0	
024-1210-220-0000	FICA TAXES	12,454	12,866	18,956	
024-1210-309-0000	CENTRAL OFFICE	76,801	80,007	69,695	
024-1210-315-0000	STANDARDIZED TESTING	526	1,000	600	
024-1210-322-0000	IN-SERVICE	0	0	0	
024-1210-430-0000	EQUIPMENT MAINTENANCE	0	0	0	
024-1210-510-0000	STUDENT TRANSPORTATION	8,256	0	0	
024-1210-515-0000	PUPIL TRANSPORTATION	0	5,655	0	
024-1210-517-0000	PUPIL TRANSPORTATION-ESY	0	1,500	0	
024-1210-580-0000	TRAVEL	118	0	0	
024-1210-602-0000	PROFESSIONAL SUPPLIES	0	0	0	
024-1210-611-0000	INSTRUCTIONAL SUPPLIES	1,831	500	500	
024-1210-641-0000	TEXTBOOKS/WORKBOOKS	149	500	250	
024-1210-642-0000	LIBRARY BOOKS/PERIODICALS	0	0	0	
024-1210-731-0000	INSTRUCTIONAL EQUIPMENT	811	0	0	
024-1210-733-0000	NON-INSTRUC EQUIPMENT	501	0	0	
024-1210-810-0000	DUES & FEES	258	0	0	
TOTAL		518,476	417,164	546,516	129,352
FUNCTION 1220 INTERVENTION / TALENTED & GIFTED					
024-1220-104-0000	CERTIFIED STAFF	0	0	0	
024-1220-110-0000	SUBSTITUTES	0	0	0	
024-1220-220-0000	FICA TAXES	0	0	0	
024-1220-312-0000	CONTRACTED ENRICHMENT	0	0	0	
024-1220-315-0000	STANDARDIZED TESTS	0	0	0	
024-1220-322-0000	IN-SERVICE	0	0	0	
024-1220-510-0000	PUPIL TRANSPORTATION	0	0	0	
024-1220-533-0000	POSTAGE	23	0	0	
024-1220-580-0000	TRAVEL	0	0	0	
024-1220-611-0000	INSTRUCTIONAL SUPPLIES	0	0	0	
024-1220-641-0000	TEXTBOOKS/WORKBOOKS	0	0	0	
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	0	0	
TOTAL		23	0	0	0
FUNCTION 1300 ADULT EDUCATION					
024-1300-310-0000	ADULT EDUCATION	6,389	6,000	7,000	
TOTAL		6,389	6,000	7,000	1,000
FUNCTION 1400 SUMMER SCHOOL					
024-1400-104-0000	CERTIFIED STAFF	0	0	0	
024-1400-111-0000	NON-CERTIFIED	0	0	0	
024-1400-220-0000	FICA TAXES	0	0	0	
024-1400-311-0000	SUMMER SCHOOL	0	0	0	
TOTAL		0	0	0	0
FUNCTION 2110 SCHOOL SOCIAL PSYCHOLOGIST					
024-2110-104-0000	CERTIFIED STAFF	39,449	67,765	63,559	
024-2110-220-0000	FICA TAXES	1,187	983	922	
024-2110-315-0000	STANDARDIZED TESTING	0	0	0	
024-2110-322-0000	IN-SERVICE	0	100	100	
024-2110-580-0000	TRAVEL	0	0	0	
024-2110-611-0000	INSTRUCTIONAL SUPPLIES	0	100	100	
024-2110-642-0000	LIBRARY BOOKS/PERIODICALS	0	0	0	
024-2110-810-0000	DUES & FEES	0	0	0	
TOTAL		40,635	68,948	64,681	-4,267
FUNCTION 2130 HEALTH OFFICE					
024-2130-110-0000	SUBSTITUTES	900	500	500	
024-2130-111-0000	NON-CERTIFIED STAFF	0	0	0	
024-2130-116-0000	NURSE	48,592	49,807	51,052	
024-2130-119-0000	OTHER NON-CERTIFIED	0	0	0	
024-2130-220-0000	FICA TAXES	3,786	3,848	3,944	
024-2130-322-0000	IN-SERVICE	125	200	200	

Account	Description	2019-2020	2020-2021	2021-2022	Variance
		Audited Actuals	Approved Budget	Preliminary Budget	
024-2130-331-0000	PHYSICIAN	700	700	700	
024-2130-333-0000	NURSING SERVICES/CONTRACT	0	0	0	
024-2130-430-0000	EQUIPMENT MAINTENANCE	400	375	375	
024-2130-520-0000	INSURANCE	0	0	0	
024-2130-580-0000	TRAVEL	0	0	0	
024-2130-601-0000	GENERAL SUPPLIES	1,832	1,500	1,500	
024-2130-602-0000	PROFESSIONAL SUPPLIES	0	200	200	
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	110	150	150	
TOTAL		56,445	57,280	58,620	1,340
FUNCTION 2150 PPT SERVICES					
024-2150-104-0000	CERTIFIED STAFF--SPEECH & LANG.	49,390	51,306	53,772	
024-2150-110-0000	PPT SUBS	0	3,150	3,150	
024-2150-111-0000	OT/PT THERAPY AIDE/ASST.	0	0	0	
024-2150-116-0000	NURSE	0	0	0	
024-2150-220-0000	FICA TAXES	682	985	1,021	
024-2150-312-0000	CONTRACTED ENRICHMENT	0	0	0	
024-2150-315-0000	STANDARDIZED TESTING	0	0	0	
024-2150-322-0000	IN-SERVICE	0	0	0	
024-2150-330-0000	CONSULTATION SERVICES	6,150	2,400	5,000	
024-2150-332-0000	PSYCHOLOGICAL SERVICES	5,732	8,250	8,000	
024-2150-335-0000	SPEECH & HEARING SERVICES	0	0	0	
024-2150-336-0000	OT/PT SERVICES	255	0	0	
024-2150-337-0000	OCCUPATIONAL THERAPY	0	0	0	
024-2150-530-0000	COMMUNICATION	181	100	100	
024-2150-601-0000	FAMILY RESOURCE SUPPLIES	0	0	0	
024-2150-611-0000	INSTRUCTIONAL SUPPLIES	0	0	0	
024-2150-641-0000	TEXTBOOKS/WORKBOOKS	0	0	0	
024-2150-731-0000	INSTRUCTIONAL EQUIPMENT	0	0	0	
024-2150-810-0000	DUES & FEES	0	0	0	
TOTAL		62,389	66,191	71,043	4,852
FUNCTION 2220 SCHOOL LIBRARY / COMPUTER LAB					
024-2220-111-0000	NON-CERTIFIED STAFF	31,012	32,551	50,893	
024-2220-119-0000	TECHNOLOGY COORDINATOR	75,900	74,263	82,085	
024-2220-220-0000	FICA TAXES	7,871	8,171	10,173	
024-2220-430-0000	EQUIPMENT MAINTENANCE	0	0	0	
024-2220-530-0000	COMMUNICATION	0	0	0	
024-2220-580-0000	TRAVEL	131	0	0	
024-2220-601-0000	GENERAL SUPPLIES	615	800	800	
024-2220-611-0000	INSTRUCTIONAL SUPPLIES	4,630	500	500	
024-2220-642-0000	LIBRARY BOOKS/PERIODICALS	160	2,000	2,000	
024-2220-733-0000	NON-INSTRUC EQUIPMENT	17,536	9,000	9,000	
024-2220-810-0000	DUES & FEES	43	200	200	
TOTAL		137,898	127,485	155,651	28,166
FUNCTION 2310 BOARD OF EDUCATION					
024-2310-111-0000	NON-CERTIFIED STAFF	590	700	700	
024-2310-220-0000	FICA TAXES	45	54	54	
024-2310-601-0000	GENERAL SUPPLIES	0	175	175	
024-2310-810-0000	DUES & FEES	2,877	2,000	2,000	
TOTAL		3,512	2,929	2,929	0
FUNCTION 2320 SUPERINTENDENT'S OFFICE					
024-2320-309-0000	CENTRAL OFFICE	74,351	80,254	82,223	
TOTAL		74,351	80,254	82,223	1,969
FUNCTION 2330 GENERAL ADMINISTRATION					
024-2330-301-0000	AUDIT	0	500	500	
024-2330-302-0000	LEGAL SERVICES	47,799	29,169	45,000	
024-2330-303-0000	ENUMERATOR	0	0	0	
024-2330-520-0000	INSURANCE	18,315	16,548	18,864	
TOTAL		66,114	46,217	64,364	18,147
FUNCTION 2400 SCHOOL OFFICE					

Account	Description	2019-2020	2020-2021	2021-2022	Variance
		Audited Actuals	Approved Budget	Preliminary Budget	
024-2400-102-0000	ADMINISTRATION	119,229	122,210	125,877	
024-2400-109-0000	OTHER CERTIFIED	0	0	0	
024-2400-110-0000	SUBSTITUTE	2,083	600	600	
024-2400-111-0000	NON-CERTIFIED STAFF	80,516	46,611	53,423	
024-2400-220-0000	FICA TAXES	7,803	5,338	5,958	
024-2400-322-0000	IN-SERVICE	99	0	0	
024-2400-430-0000	EQUIPMENT MAINTENANCE	638	2,000	2,000	
024-2400-441-0000	EQUIPMENT RENTALS	0	6,000	6,000	
024-2400-530-0000	COMMUNICATION	4,244	1,250	2,000	
024-2400-540-0000	ADVERTISING	655	1,000	1,000	
024-2400-550-0000	PRINTING	195	600	600	
024-2400-580-0000	TRAVEL	493	500	500	
024-2400-601-0000	GENERAL SUPPLIES	1,278	1,500	1,500	
024-2400-602-0000	PROFESSIONAL SUPPLIES	0	0	0	
024-2400-810-0000	DUES & FEES	200	650	650	
TOTAL		217,432	188,259	200,108	11,849
FUNCTION 2510 BUSINESS OFFICE					
024-2510-304-000	PAYROLL SERVICES	7,012	6,000	6,000	
024-2510-307-000	GASB 45 PROVISIONS	0	3,000	3,000	
024-2510-309-0000	CENTRAL OFFICE	59,220	74,557	88,903	
TOTAL		66,232	83,557	97,903	14,346
FUNCTION 2600 BUILDINGS & GROUNDS					
024-2600-110-0000	SUBSTITUTES - BLDG/GROUNDS	257	1,097	1,097	
024-2600-111-0000	NON-CERTIFIED STAFF	78,026	79,891	80,000	
024-2600-119-0000	OTHER CERTIFIED - BLDG/GROUNDS	0	0	0	
024-2600-220-0000	FICA TAXES	5,608	6,196	6,204	
024-2600-309-0000	CENTRAL OFFICE	0	0	0	
024-2600-410-0000	ELECTRICITY	56,868	70,000	70,500	
024-2600-430-0000	EQUIPMENT MAINTENANCE	12,958	11,000	11,000	
024-2600-434-0000	BLDG/GROUNDS MAINTENANCE	45,514	60,000	60,000	
024-2600-580-0000	TRAVEL	176	300	300	
024-2600-615-0000	MAINT/REPAIR SUPPLIES	3,095	9,000	9,000	
024-2600-624-0000	HEATING OIL/PROPANE	36,576	40,000	40,000	
024-2600-733-0000	NON-INSTRUC EQUIPMENT	0	0	15,000	
TOTAL		239,078	277,484	293,101	15,617
FUNCTION 2700 PUPIL TRANSPORTATION					
024-2700-510-0000	PUPIL TRANSPORTATION PreK-6	101,850	113,500	115,000	
024-2700-511-0000	PUPIL TRANSPORTATION 7-12	101,850	113,500	115,000	
024-2700-515-0000	TRANSPORTATION/SPEC ED	0	0	5,655	
024-2700-625-0000	DIESEL FUEL/GASOLINE PreK-6	5,047	13,000	13,000	
024-2700-626-0000	DIESEL FUEL/GASOLINE 7-12	5,047	13,000	13,000	
TOTAL		213,795	253,000	261,655	8,655
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	806	1,000	1,000	
TOTAL		806	1,000	1,000	0
FUNCTION 2840 DATA PROCESSING					
024-2840-309-0000	CENT OFFICE COMPUTER SUPPORT	0	0	0	
TOTAL		0	0	0	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	0	2,000	2,000	
024-3210-220-0000	FICA TAXES	0	153	153	
TOTAL		0	2,153	2,153	0
FUNCTION 6100 OUT-OF-DISTRICT TUITION SE/MAGNET					

Account	Description	2019-2020 Audited Actuals	2020-2021 Approved Budget	2021-2022 Preliminary Budget	Variance
024-6100-515-0000	TRANSPORTATION SPED	6,529	57,400	57,400	
024-6100-561-0000	TUITION/PRIVATE SPED	96,376	120,366	120,366	
024-6100-562-0000	TUITION/PUBLIC SPED	11,700	0	0	
024-6100-563-0000	MAGNET SCHOOL TUTION	74,970	74,970	56,100	
024-6100-564-0000	MAGNET SCHOOL TUTUION-SpEd	6,450	6,644	6,644	
TOTAL		196,025	259,380	240,510	-18,870
FUND 024 CHAPLIN BOARD OF EDUCATION		3,635,396	3,837,595	3,931,805	94,210
	Percent Increase (Decrease)			2.45%	2.45%

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5/27/2021

Chaplin Public Schools

Chaplin Elementary School

FY 2021 - 2022 Preliminary Budget

BOE Approved: 3/11/21

Town Vote Approved:

		<u>by PURPOSE (OBJECT)</u>				
Account	Description	2019-2020 Audited Actuals	2020-2021 Approved Budget	2021-2022 Preliminary Budget	Variance	
	102	ADMINISTRATION	119,229	122,210	125,877	
	104	CERTIFIED STAFF	1,435,278	1,499,859	1,523,338	
	107	SPECIAL ED. DIRECTOR	0		0	
	108	HOMEBOUND/TUTOR/SUMMER	0	4,200	0	
	109	OTHER CERTIFIED	0	300	300	
	110	SUBSTITUTES	20,034	28,347	31,347	
	111	NON-CERTIFIED STAFF	359,853	338,268	399,667	
	116	NURSE	48,592	49,807	51,052	
	119	OTHER NON-CERTIFIED STAFF	75,900	76,263	84,085	
OBJECT	100	SALARIES AND WAGES	2,058,885	2,119,254	2,215,665	96,411
	210	GROUP INSURANCE	473,377	525,690	501,000	
	220	FICA TAXES	63,222	61,376	67,671	
	230	RETIREMENT INSURANCE	30,000	0	0	
	235	TEACHERS' RETIREMENT	0	0	0	
	240	TUITION REIMBURSEMENT	0	0	0	
	241	TUITION NON-CERT REIMBURSEMENT	0	0	0	
	250	UNEMPLOYMENT COMP.	5,402	2,000	2,000	
OBJECT	200	EMPLOYEE BENEFITS	590,850	609,066	588,040	-21,026
	301	AUDIT	0	500	500	
	302	LEGAL SERVICES	47,799	29,169	45,000	
	303	ENUMERATOR	0	0	0	
	304	PAYROLL SERVICES	7,012	6,000	6,000	
	306	PROFESSIONAL DEVELOPMENT	806	1,000	1,000	
	307	GASB 45 PROVISIONS	0	3,000	3,000	
1210	309	CENTRAL OFFICE	24,100	76,801	80,007	
2320	309	CENTRAL OFFICE	46,654	74,351	80,254	
2510	309	CENTRAL OFFICE	36,618	59,220	74,557	
2600	309	CENTRAL OFFICE	0	0	0	
2840	309	CENT OFFICE COMPUTER SUPPORT	1,637	0	0	
	309	CENTRAL OFFICE	210,372	234,818	240,821	
	310	ADULT EDUCATION	6,389	6,000	7,000	
	311	SUMMER SCHOOL	0	0	0	
	312	CONTRACTED ENRICHMENT	2,239	2,000	2,000	
	315	STANDARDIZED TESTING	2,309	3,250	2,850	
	322	IN-SERVICE	854	1,800	1,800	
	330	CONSULTATION	6,150	2,400	5,000	
	331	PHYSICIAN	700	700	700	
	332	PSYCHOLOGICAL SERVICES	5,732	8,250	8,000	
	333	NURSING SERVICES/CONTRACT	0	0	0	
	335	SPEECH & HEARING SERVICES	0	0	0	
	336	OT/PT SERVICES	255	0	0	
	337	OCCUPATIONAL THERAPY	0	0	0	
OBJECT	300	PURCH/PROF/TECH SERV	290,617	298,887	323,671	24,784
	410	ELECTRICITY	56,868	70,000	70,500	
	430	EQUIPMENT MAINTENANCE	14,780	17,375	17,375	
	434	BLDG/GROUNDS MAINTENANCE	45,514	60,000	60,000	
	441	EQUIPMENT RENTALS	26,745	21,000	16,000	
OBJECT	400	PURCH. PROPERTY SERVICES	143,907	168,375	163,875	-4,500
	510/511	PUPIL TRANSPORTATION	212,128	227,000	230,000	

5/27/2021

Account	Description	2019-2020 Audited Actuals	2020-2021 Approved Budget	2021-2022 Preliminary Budget	Variance
514-515-517	TRANSPORTATION/SPEC ED ESY	6,529	66,459	63,055	
520	INSURANCE	18,315	16,548	18,864	
530	COMMUNICATION	4,447	1,350	2,100	
540	ADVERTISING	655	1,000	1,000	
550	PRINTING	195	600	600	
561	TUITION SPECIAL ED.	96,376	120,366	120,366	
562/563	TUTION	86,670	0	56,100	
564	MAGNET TUITION-SpEd	6,450	81,614	6,644	
580	TRAVEL	1,591	1,100	1,100	
500	OTHER PURCHASED SERVICES	433,356	516,037	499,829	-16,208
601	GENERAL SUPPLIES	3,725	3,975	3,975	
602	PROFESSIONAL SUPPLIES	83	500	500	
611	INSTRUCTIONAL SUPPLIES	17,185	12,100	12,100	
615	MAINT/REPAIR SUPPLIES	3,095	9,000	9,000	
624	HEATING OIL/PROPANE	36,576	40,000	40,000	
625	DIESEL FUEL/GASOLINE PreK-6	5,047	13,000	13,000	
626	DIESEL FUEL/GASOLINE 7-12	5,047	13,000	13,000	
641	TEXTBOOKS/WORKBOOKS	16,015	15,500	15,250	
642	LIBRARY BOOKS/PERIODICALS	2,069	3,000	3,000	
600	SUPPLIES	88,843	110,075	109,825	-250
731	INSTRUCTIONAL EQUIPMENT	3,811	3,000	3,000	
733	NON-INSTRUC EQUIPMENT	19,426	9,000	24,000	
700	EQUIPMENT	23,237	12,000	27,000	15,000
810	DUES & FEES	5,703	3,900	3,900	
800	DUES & FEES	5,703	3,900	3,900	0
900	TRANSFER TO CAFÉTERIA FUND	0	0	0	
900	OTHER OBJECTS	0	0	0	0
		3,635,396	3,837,595	3,931,805	94,210
	Percent Increase (Decrease)				2.45%
125123	86551	13,959,219	14,740,229	15,202,029	188,421

OBJECT

FUND 024 CHAPLIN BOARD OF EDUCATION

Central Office Committee
2021-2022
Preliminary
Budget

	2019-2020 Audited	2020-2021 Approved	2021-2022 Preliminary Budget	Chaplin Assessment	RD11 Assessment
FUNCTION 1210 SPECIAL EDUCATION OFFICE					
1210.107 SP ED/PUPIL PERSONNEL DIR	111,983	114,797	117,954	47,182	70,772
1210.112 CLERICAL ASSISTANT	40,052	41,056	43,062	17,225	25,837
1210.210 GROUP INSURANCE	30,555	33,378	3,923	1,569	2,354
1210.220 FICA TAXES	4,522	4,805	5,005	2,002	3,003
1210.230 RETIREMENT/PENSION	1,325	1,232	1,292	517	775
1210.250 UNEMPLOYMENT	-	-	-	-	-
1210.300 CONSULTANT	-	-	-	-	-
1210.322 IN-SERVICE	-	500	100	40	60
1210.441 EQUIPMENT RENTAL	958	2,000	1,500	600	900
1210.531 TELEPHONE	803	750	750	300	450
1210.533 POSTAGE	188	100	100	40	60
1210.540 ADVERTISING	-	-	-	-	-
1210.580 TRAVEL	29	500	100	40	60
1210.601 GENERAL SUPPLIES	148	500	200	80	120
1212.602 PROFESSIONAL SUPPLIES	-	200	50	20	30
1210.733 NON-INSTRUCTIONAL EQUIPMENT	-	200	200	80	120
1210.810 DUES & FEES	109	-	-	-	-
Total Special Education Office	190,673	200,018	174,236	69,695	104,541
FUNCTION 2320 SUPERINTENDENT'S OFFICE					
2320.101 SUPERINTENDENT	83,925	81,936	84,394	33,758	50,636
2320.112 CLERICAL/SECRETARIAL	-	1,000	1,000	400	600
2320.115 ADMINISTRATIVE ASSISTANT	65,039	65,612	70,079	28,032	42,047
2320.150 TRAVEL ALLOWANCE	-	-	-	-	-
2320.210 GROUP INSURANCE	32,652	33,378	35,386	14,154	21,232
2320.220 FICA TAXES	6,439	6,207	6,661.26	2,665	3,996
2320.230 RETIREMENT/PENSION	1,838	1,968	-	-	-
2320.260 WORKERS' COMPENSATION	-	-	-	-	-
2320.302 LEGAL SERVICES	-	1,000	500	200	300
2320.322 IN-SERVICE	-	-	-	-	-
2320.430 EQUIPMENT MAINTENANCE	433	110	110	44	66
2320.441 EQUIPMENT RENTAL	5,598	6,000	4,850	1,940	2,910
2320.531 TELEPHONE	701	700	700	280	420
2320.533 POSTAGE	44	100	100	40	60
2320.540 ADVERTISING	-	400	400	160	240
2320.580 TRAVEL	101	150	150	60	90
2320.601 GENERAL SUPPLIES	1,205	475	475	190	285
2320.602 PROFESSIONAL SUPPLIES	15	100	50	20	30
2320.733 NON-INSTRUCTIONAL EQUIPMENT	324	1,000	200	80	120
2320.810 DUES & FEES	-	500	500	200	300
Total Superintendent Office	198,312	200,636	205,555	82,223	123,332
FUNCTION 2510 BUSINESS OFFICE					
2510.104 BUSINESS MANAGER	51,002	47,867	70,560	28,224	42,336
2510.106 FINANCIAL SUPERVISOR	-	-	-	-	-

Central Office Committee
2021-2022
Preliminary
Budget

	2019-2020 Audited	2020-2021 Approved	2021-2022 Preliminary Budget	Chaplin Assessment	RD11 Assessment
2510.112 CLERICAL/SECRETARIAL	49,602	79,260	91,959	36,784	55,175
2510.210 GROUP INSURANCE	27,744	29,783	29,032	11,613	17,419
2510.220 FICA TAXES	7,528	9,725	12,433	4,973	7,460
2510.230 RETIREMENT/PENSION	1,649	2,378	1,292	517	775
2510.250 UNEMPLOYMENT	-	-	-	-	-
2510.260 WORKERS' COMPENSATION	-	-	-	-	-
2510.300 ACCOUNTANT	-	-	-	-	-
2510.301 AUDIT	5,100	7,800	8,100	3,240	4,860
2510.304 PAYROLL SERVICES	2,668	3,101	2,902	1,161	1,741
2510.305 INVENTORY	1,700	1,800	1,800	720	1,080
2510.322 IN-SERVICE	-	-	-	-	-
2510.410 ELECTRICITY	-	-	-	-	-
2510.430 EQUIPMENT MAINTENANCE	-	150	150	60	90
2510.441 EQUIPMENT RENTAL	1,710	1,650	1,650	660	990
2510.431 TELEPHONE	501	480	480	192	288
2510.533 POSTAGE	-	25	25	10	15
2510.580 TRAVEL	50	75	75	30	45
2510.601 GENERAL SUPPLIES	790	1,000	700	280	420
2510.733 NON-INSTRUCTIONAL EQUIPMENT	411	900	700	280	420
2510.810 DUES & FEES	-	400	400	160	240
Total Business Office	150,453	186,394	222,257	88,903	133,354
FUNCTION 2840 INFORMATION TECHNOLOGY	-	-	-	-	-
2840.326 COMPUTER PGM/NETWORK/ISP SUPPORT	-	-	-	-	-
2840.430 EQUIPMENT MAINTENANCE	-	-	-	-	-
2840.733 NON-INSTRUCTIONAL SUPPLIES	-	-	-	-	-
Total Information Technology	-	-	-	-	-
CONTINGENCY		15,000			
FUND 500 SHARED SERVICES TOTAL	\$ 539,439	\$ 602,048	\$ 602,048	\$ 240,821	\$ 361,227
(Increase) decrease			0.00%		
			\$ 0		

Parish Hill Middle High School
Final Board Adopted Budget
2021-2022

Board Approved 03/16/21
Town Approved

Account	Description	2019-2020 Audited Actuals	2020-2021 Approved Budget	2021-2022 Final Proposed Budget
FUNCTION 1000 REGULAR INSTRUCTION				
211-1000-108-0000	HOMEBOUND/TUTOR	-	500	500
211-1000-109-0000	OTHER CERTIFIED	66	2,500	2,500
211-1000-110-0000	SUBSTITUTES	27,886	35,000	44,000
211-1000-113-0000	AIDES/ASSISTANTS	-	-	-
211-1000-119-0000	OTHER NON-CERTIFIED STAFF	-	1,500	1,500
211-1000-210-0000	GROUP INSURANCE	549,951	577,000	615,000
211-1000-220-0000	FICA TAXES	2,372	2,867	2,867
211-1000-230-0000	RETIREMENT	1,831	3,700	4,775
211-1000-240-0000	TUITION REIMBURSEMENT	9,000	10,000	10,000
211-1000-250-0000	UNEMPLOYMENT COMPENSATION	2,352	10,000	10,000
211-1000-260-0000	WORKER'S COMPENSATION	56,679	55,675	55,671
211-1000-322-0000	IN-SERVICE	-	-	-
211-1000-601-0000	GENERAL SUPPLIES	-	200	200
211-1000-611-0000	INSTRUCTIONAL SUPPLIES	418	-	-
211-1000-810-0000	DUES & FEES	-	-	-
TOTAL		650,555	698,942	747,013
FUNCTION 1005 ON-LINE EDUCATION				
211-1005-104-0000	CERTIFIED STAFF	1,592	-	-
211-1005-220-0000	FICA TAXES	30	-	-
211-1005-810-0000	DUES & FEES	11,095	19,804	18,810
TOTAL		12,717	19,804	18,810
FUNCTION 1015 ART				
211-1015-104-0000	CERTIFIED STAFF	54,816	59,432	60,027
211-1015-105-0000	DEP'T HEADS/KEY TEACHERS	1,608	1,624	1,640
211-1015-109-0000	OTHER CERTIFIED	-	1,400	1,400
211-1015-220-0000	FICA TAXES	638	906	914
211-1015-312-0000	CONTRACTED ENRICHMENT	-	600	600
211-1015-322-0000	IN-SERVICE	-	550	550
211-1015-430-0000	EQUIPMENT MAINTENANCE	-	450	450
211-1015-517-0000	FIELD TRIP TRANSPORTATION	-	1,000	1,000
211-1015-580-0000	TRAVEL	-	300	-
211-1015-601-0000	GENERAL SUPPLIES	128	700	700
211-1015-602-0000	PROFESSIONAL SUPPLIES	-	-	-
211-1015-603-0000	AUDIO/VISUAL SUPPLIES	-	-	-
211-1015-611-0000	INSTRUCTIONAL SUPPLIES	6,967	8,750	5,000
211-1015-641-0000	TEXTBOOKS/WORKBOOKS	-	-	-
211-1015-731-0000	INSTRUCTIONAL EQUIPMENT	-	1,700	1,700
211-1015-733-0000	NON-INSTRUCTIONAL SUPPLIES	200	600	-
211-1015-810-0000	DUES & FEES	-	450	450
TOTAL		64,357	78,462	74,431

Account	Description	2019-2020 Audited Actuals	2020-2021 Approved Budget	2021-2022 Final Proposed Budget
FUNCTION 1020 BUSINESS & COMPUTER				
211-1020-104-0000	CERTIFIED STAFF	13,592	-	-
211-1020-109-0000	OTHER CERTIFIED	-	-	-
211-1020-220-0000	FICA TAXES	175	-	-
211-1020-517-0000	FIELD TRIP TRANSPORTATION	-	-	-
211-1020-601-0000	GENERAL SUPPLIES	-	-	-
211-1020-611-0000	INSTRUCTIONAL SUPPLIES	-	-	-
211-1020-641-0000	TEXTBOOKS/WORKBOOKS	407	-	-
211-1020-810-0000	DUES & FEES	10	-	-
TOTAL		14,183	-	-
FUNCTION 1030 LANGUAGE ARTS				
211-1030-104-0000	CERTIFIED STAFF	219,921	230,830	255,225
211-1030-105-0000	DEP'T HEADS/KEY TEACHERS	1,608	1,624	1,640
211-1030-109-0000	OTHER CERTIFIED	341	600	600
211-1030-220-0000	FICA TAXES	2,879	3,379	3,733
211-1030-322-0000	IN-SERVICE	-	-	-
211-1030-517-0000	FIELD TRIP TRANSPORTATION	-	600	600
211-1030-601-0000	GENERAL SUPPLIES	525	565	565
211-1030-611-0000	INSTRUCTIONAL SUPPLIES	310	630	630
211-1030-641-0000	TEXTBOOKS/WORKBOOKS	4,036	3,275	4,425
211-1030-731-0000	INSTRUCTIONAL EQUIPMENT	-	-	-
211-1030-810-0000	DUES & FEES	-	-	-
TOTAL		229,620	241,503	267,418
FUNCTION 1035 WORLD LANGUAGE				
211-1035-104-0000	CERTIFIED STAFF	167,835	173,198	197,836
211-1035-105-0000	DEP'T HEADS/KEY TEACHERS	1,608	1,624	1,640
211-1035-109-0000	OTHER CERTIFIED	-	250	250
211-1035-220-0000	FICA TAXES	2,164	2,539	2,896
211-1035-312-0000	CONTRACTED ENRICHMENT	-	100	-
211-1035-315-0000	STANDARDIZED TESTING	-	22	20
211-1035-322-0000	IN-SERVICE	-	100	100
211-1035-430-0000	EQUIPMENT MAINTENANCE	-	-	-
211-1035-517-0000	FIELD TRIP TRANSPORTATION	-	1,750	1,750
211-1035-601-0000	GENERAL SUPPLIES	241	225	215
211-1035-611-0000	INSTRUCTIONAL SUPPLIES	119	290	341
211-1035-641-0000	TEXTBOOKS/WORKBOOKS	11,225	12,750	12,750
211-1035-733-0000	INSTRUCTIONAL EQUIPMENT	-	-	-
211-1035-810-0000	DUES & FEES	-	195	195
TOTAL		183,193	193,043	217,993

Account	Description	2019-2020 Audited Actuals	2020-2021 Approved Budget	2021-2022 Final Proposed Budget
FUNCTION 1045 FAMILY/CONSUMER STUDIES				
211-1045-104-0000	CERTIFIED STAFF	81,736	82,553	51,887
211-1045-109-0000	OTHER CERTIFIED	-	500	500
211-1045-220-0000	FICA TAXES	1,097	1,197	760
211-1045-322-0000	IN-SERVICE	-	300	300
211-1045-430-0000	EQUIPMENT MAINTENANCE	43	900	900
211-1045-517-0000	FIELD TRIP TRANSPORTATION	-	500	500
211-1045-580-0000	TRAVEL	83	350	350
211-1045-602-0000	PROFESSIONAL SUPPLIES	944	750	750
211-1045-611-0000	INSTRUCTIONAL SUPPLIES	3,576	5,000	5,000
211-1045-641-0000	TEXTBOOKS/WORKBOOKS	998	400	400
211-1045-731-0000	INSTRUCTIONAL EQUIPMENT	-	500	500
211-1045-810-0000	DUES & FEES	505	135	135
TOTAL		88,982	93,085	61,982
FUNCTION 1050 TECHNOLOGY EDUCATION				
211-1050-104-0000	CERTIFIED STAFF	64,180	50,637	59,032
211-1050-105-0000	DEP'T HEADS/KEY TEACHERS	1,608	1,624	1,640
211-1050-220-0000	FICA TAXES	814	1,012	880
211-1050-430-0000	EQUIPMENT MAINTENANCE	1,202	1,575	1,575
211-1050-517-0000	FIELD TRIP TRANSPORTATION	-	750	750
211-1050-601-0000	GENERAL SUPPLIES	368	700	700
211-1050-611-0000	INSTRUCTIONAL SUPPLIES	1,922	4,550	4,550
211.1050.430.0000	TEXTBOOKS/WORKBOOKS	-	-	1,600
211.1050.517.0000	FIELD TRIP TRANSPORTATION	-	-	800
211.1050.601.0000	GENERAL SUPPLIES	-	-	800
211.1050.611.0000	INSTRUCTIONAL SUPPLIES	-	-	-
211-1050-731-0000	INSTRUCTIONAL EQUIPMENT	-	-	-
211-1050-810-0000	DUES & FEES	180	270	270
TOTAL		70,274	61,118	72,597
FUNCTION 1055 MATHEMATICS				
211-1055-104-0000	CERTIFIED STAFF	220,323	221,258	247,383
211-1055-105-0000	DEP'T HEADS/KEY TEACHERS	1,608	1,624	1,640
211-1055-109-0000	OTHER CERTIFIED	406	-	-
211-1055-220-0000	FICA TAXES	3,204	3,232	3,611
211-1055-322-0000	IN-SERVICE	-	-	-
211-1055-601-0000	GENERAL SUPPLIES	285	400	220
211-1055-611-0000	INSTRUCTIONAL SUPPLIES	83	-	-
211-1055-641-0000	TEXTBOOKS/WORKBOOKS	7,407	9,997	5,700
TOTAL		233,316	236,511	258,554

Account	Description	2019-2020 Audited Actuals	2020-2021 Approved Budget	2021-2022 Final Proposed Budget
FUNCTION 1060 MUSIC				
211-1060-104-0000	CERTIFIED STAFF	108,114	106,785	111,218
211-1060-105-0000	DEP'T HEADS/KEY TEACHERS	-	6,166	6,228
211-1060-109-0000	OTHER CERTIFIED	-	416	416
211-1060-220-0000	FICA TAXES	1,435	1,644	1,709
211-1060-312-0000	CONTRACTED ENRICHMENT	300	-	650
211-1060-430-0000	EQUIPMENT MAINTENANCE	935	4,250	4,250
211-1060-517-0000	FIELD TRIP TRANSPORTATION	568	4,000	4,200
211-1060-611-0000	INSTRUCTIONAL SUPPLIES	4,247	3,350	5,200
211-1060-731-0000	INSTRUCTIONAL EQUIPMENT	2,634	3,380	800
211-1060-733-0000	NON-INSTRUC EQUIPMENT	2,956	3,203	700
211-1060-810-0000	DUES & FEES	542	885	885
TOTAL		121,733	134,079	136,256
FUNCTION 1065 PHYSICAL ED/HEALTH				
211-1065-104-0000	CERTIFIED STAFF	98,276	101,849	105,924
211-1065-105-0000	DEP'T HEADS/KEY TEACHERS	1,608	1,624	1,640
211-1065-109-0000	OTHER CERTIFIED	-	260	260
211-1065-220-0000	FICA TAXES	1,407	1,504	1,563
211-1065-322-0000	IN-SERVICE	-	-	100
211-1065-430-0000	EQUIPMENT MAINTENANCE	-	1,500	1,500
211-1065-601-0000	GENERAL SUPPLIES	75	100	100
211-1065-602-0000	PROFESSIONAL SUPPLIES	24	50	50
211-1065-611-0000	INSTRUCTIONAL SUPPLIES	1,931	1,967	1,967
211-1065-731-0000	INSTRUCTIONAL EQUIPMENT	583	2,613	2,613
211-1065-810-0000	DUES & FEES	-	-	-
TOTAL		103,905	111,467	115,717
FUNCTION 1070 SCIENCE				
211-1070-104-0000	CERTIFIED STAFF	236,835	238,353	245,532
211-1070-105-0000	DEP'T HEADS/KEY TEACHERS	1,608	1,624	1,640
211-1070-109-0000	OTHER CERTIFIED	390	250	250
211-1070-220-0000	FICA TAXES	3,000	3,483	3,588
211-1070-430-0000	EQUIPMENT MAINTENANCE	-	-	-
211-1070-517-0000	FIELD TRIP TRANSPORTATION	615	2,600	2,600
211-1070-601-0000	GENERAL SUPPLIES	642	2,500	2,000
211-1070-602-0000	PROFESSIONAL SUPPLIES	-	-	-
211-1070-603-0000	AUDIO/VISUAL SUPPLIES	-	-	-
211-1070-611-0000	INSTRUCTIONAL SUPPLIES	3,046	10,850	10,850
211-1070-641-0000	TEXTBOOKS/WORKBOOKS	3,858	-	-
211-1070-731-0000	INSTRUCTIONAL EQUIPMENT	-	-	-
TOTAL		249,993	259,660	266,460

Account	Description	2019-2020 Audited Actuals	2020-2021 Approved Budget	2021-2022 Final Proposed Budget
FUNCTION 1075 SOCIAL STUDIES				
211-1075-104-0000	CERTIFIED STAFF	165,773	176,507	185,153
211-1075-105-0000	DEP'T HEADS/KEY TEACHERS	1,608	1,624	1,640
211-1075-109-0000	OTHER CERTIFIED	97	400	400
211-1075-220-0000	FICA TAXES	2,202	2,589	2,714
211-1075-517-0000	FIELD TRIP	726	2,250	3,000
211-1075-601-0000	GENERAL SUPPLIES	-	750	750
211-1075-602-0000	PROFESSIONAL SUPPLIES	-	-	-
211-1075-611-0000	INSTRUCTIONAL SUPPLIES	159	1,500	750
211-1075-641-0000	TEXTBOOKS/WORKBOOKS	-	-	-
211-1075-731-0000	INSTRUCTIONAL EQUIPMENT	419	500	500
TOTAL		170,985	186,120	194,907
FUNCTION 1085 COMPUTER TECHNOLOGY				
211-1085-109-0000	OTHER CERTIFIED	61,233	63,378	65,279
211-1085-113-0000	OTHER NON-CERTIFIED	-	-	-
211-1085-220-0000	FICA TAXES	4,684	4,848	4,994
211-1085-326-0000	COMPUTER PROGRAM SUPPORT	4,707	12,938	13,379
211-1085-430-0000	EQUIPMENT MAINTENANCE	9,742	8,396	8,860
211-1085-434-0000	NETWORK MAINTENANCE	17,098	22,353	17,653
211-1085-531-0000	TELEPHONE	10,456	8,000	8,200
211-1085-536-0000	COMPUTER PROGRAM SUPPORT	-	-	-
211-1085-611-0000	INSTRUCTIONAL SUPPLIES	3,864	2,061	1,796
211-1085-731-0000	INSTRUCTIONAL EQUIPMENT	1,113	3,000	2,050
211-1085-733-0000	NON-INSTRUC EQUIPMENT	4,984	3,515	4,936
TOTAL		117,883	128,489	127,147
FUNCTION 1090 GRADE 7 TEAM				
211-1090-517-0000	FIELD TRIP TRANSPORTATION	-	1,000	1,700
211-1090-601-0000	GENERAL SUPPLIES	505	1,500	800
TOTAL		505	2,500	2,500
FUNCTION 1095 GRADE 8 TEAM				
211-1095-312-0000	CONTRACTED ENRICHMENT	-	-	-
211-1095-517-0000	FIELD TRIP TRANSPORTATION	-	1,000	1,000
211-1095-601-0000	GENERAL SUPPLIES	96	1,766	885
TOTAL		96	2,766	1,885
FUNCTION 1210 SPECIAL EDUCATION				
211-1210-102-0000	ADMINISTRATOR	-	-	-
211-1210-104-0000	CERTIFIED STAFF	267,620	268,242	254,781
211-1210-105-0000	DEP'T HEADS/KEY TEACHERS	1,546	1,624	1,640
211-1210-108-0000	HOMEBOUND/TUTOR	4,761	-	-
211-1210-109-0000	OTHER CERTIFIED	211	-	-
211-1210-113-0000	AIDES/ASSISTANTS	117,905	155,267	141,411
211-1210-220-0000	FICA TAXES	12,531	15,791	14,736
211-1210-306-0000	PROFESSIONAL DEVELOPMENT	75	-	-
211-1210-309-0000	CENTRAL OFFICE	115,202	123,011	104,541
211-1210-315-0000	STANDARDIZED TESTING	823	1,000	1,000
211-1210-322-0000	IN-SERVICE	-	-	-
211-1210-323-0000	PUPIL SERVICES	2,328	-	-
211-1210-580-0000	TRAVEL	63	-	-
211-1210-601-0000	GENERAL SUPPLIES	4,220	1,000	1,000
211-1210-611-0000	INSTRUCTIONAL SUPPLIES	-174	-	-
		527,111	565,935	519,109

Account	Description	2019-2020 Audited Actuals	2020-2021 Approved Budget	2021-2022 Final Proposed Budget
FUNCTION 2120 GUIDANCE				
211-2120-104-0000	CERTIFIED STAFF	154,821	127,536	120,200
211-2120-105-0000	DEP'T HEADS/KEY TEACHERS	1,608	1,624	1,640
211-2120-109-0000	OTHER CERTIFIED	7,109	5,000	5,000
211-2120-220-0000	FICA TAXES	2,409	1,945	1,839
211-2120-312-0000	CONTRACTED ENRICHMENT	-	-	-
211-2120-314-0000	GUIDANCE INFO SERVICE	2,162	3,200	3,308
211-2120-315-0000	STANDARDIZED TESTING	7,079	10,300	9,900
211-2120-322-0000	IN-SERVICE	-	200	220
211-2120-517-0000	FIELD TRIP TRANSPORTATION	-	900	900
211-2120-580-0000	TRAVEL	-	800	200
211-2120-601-0000	GENERAL SUPPLIES	208	600	600
211-2120-602-0000	PROFESSIONAL SUPPLIES	-	-	-
211-2120-731-0000	INSTRUCTIONAL EQUIPMENT	979	1,000	600
211-2120-733-0000	NON-INSTRUCTIONAL EQUIPMENT	-	-	-
211-2120-810-0000	DUES & FEES	179	2,200	-
TOTAL		176,555	155,305	144,407
FUNCTION 2130 HEALTH OFFICE				
211-2130-109-0000	NURSE	24,212	43,766	44,860
211-2130-220-0000	FICA TAXES	1,677	3,348	3,432
211-2130-330-0000	SERVICE BIO-WASTE REMOVAL	0	65	125
211-2130-331-0000	PHYSICIAN	750	750	750
211-2130-430-0000	EQUIPMENT MAINTENANCE	450	880	1,020
211-2130-601-0000	GENERAL SUPPLIES	4,926	1,000	1,880
211-2130-810-0000	DUES & FEES	0	-	-
TOTAL		32,014	49,809	52,067
FUNCTION 2150 PPT SERVICES				
211-2150-332-0000	PSYCHOLOGICAL SERVICES	11,635	25,900	25,900
211-2150-335-0000	SPEECH & HEARING SERVICES	0	17,000	-
211-2150-337-0000	OCCUPATIONAL THERAPY	1,269	-	-
211-2150-338-0000	PHYSICAL THERAPY	1,456	-	-
211-2150-561-0000	WORKSTUDY SERVICES	0	-	-
TOTAL		14,360	42,900	25,900

Account	Description	2019-2020 Audited Actuals	2020-2021 Approved Budget	2021-2022 Final Proposed Budget
FUNCTION 2160 SCHOOL PSYCHOLOGIST				
211-2160-104-0000	SCHOOL PSYCHOLOGIST	488	35,449	-
211-2160-220-0000	FICA TAXES	31	514	0
211-2160-330-0000	PROFESSIONAL SERVICES	178	-	0
TOTAL		697	35,963	0
FUNCTION 2220 SCHOOL LIBRARY				
211-2220-104-0000	CERTIFIED STAFF	42,133	40,897	43,342
211-2220-220-0000	FICA TAXES	722	593	628
211-2220-602-0000	PROFESSIONAL SUPPLIES	269	375	375
211-2220-603-0000	A/V SUPPLIES	3,300	2,900	3,000
211-2220-642-0000	LIBRARY BOOKS/PERIODICALS	8,874	10,000	10,000
211-2220-731-0000	INSTRUCTIONAL EQUIPMENT	951	1,000	1,000
211-2220-733-0000	NON-INSTRUC EQUIPMENT	-	-	-
211-2220-810-0000	DUES & FEES	-	140	85
TOTAL		56,249	55,905	58,430
FUNCTION 2310 BOARD OF EDUCATION				
211-2310-112-0000	CLERICAL/SECRETARIAL	572	1,100	1,100
211-2310-220-0000	FICA TAXES	30	84	84
211-2310-533-0000	POSTAGE	0	2,000	2,000
211-2310-550-0000	PRINTING	4,957	6,000	6,000
211-2310-601-0000	GENERAL SUPPLIES	41	350	350
211-2310-810-0000	DUES & FEES	2,998	3,000	3,000
TOTAL		8,598	12,534	12,534
FUNCTION 2320 SUPERINTENDENT'S OFFICE				
211-2320-309-0000	CENTRAL OFFICE	111,528	123,382	123,332
TOTAL		111,528	123,382	123,332
FUNCTION 2330 GENERAL ADMINISTRATION				
211-2330-301-0000	AUDIT	21,400	23,700	23,700
211-2330-302-0000	LEGAL SERVICES	52,797	60,000	62,000
211-2330-307-0000	FINANCIAL SERVICES (GASB 45)	0	2,800	2,800
211-2330-520-0000	INSURANCE	37,071	36,335	36,335
TOTAL		111,268	122,835	124,835
FUNCTION 2400 SCHOOL OFFICE				
211-2400-102-0000	ADMINISTRATION	235,168	241,635	248,280
211-2400-112-0000	CLERICAL/SECRETARIAL	101,535	97,616	100,931
211-2400-220-0000	FICA TAXES	10,828	10,971	11,321
211-2400-230-0000	RETIREMENT/NONCERTIFIED	-	3,000	1,000
211-2400-304-0000	PAYROLL SERVICES	9,947	9,000	9,000
211-2400-430-0000	EQUIPMENT MAINTENANCE	-	-	-
211-2400-441-0000	EQUIPMENT RENTALS	31,983	33,500	35,000
211-2400-533-0000	POSTAGE	6,644	8,000	7,000
211-2400-540-0000	ADVERTISING	3,207	4,000	5,000
211-2400-550-0000	PRINTING	4,262	5,000	6,000
211-2400-580-0000	TRAVEL	2,829	2,000	2,000
211-2400-601-0000	GENERAL SUPPLIES	4,415	7,500	7,500
211-2400-602-0000	PROFESSIONAL SUPPLIES	2,037	1,500	12,000
211-2400-733-0000	NON-INSTRUC EQUIPMENT	2,305	1,500	1,500
211-2400-810-0000	DUES & FEES	17,081	18,000	18,000
211-2400-811-0000	BANK SERVICE CHARGES	-	-	-
TOTAL		432,240	443,222	464,533

Account	Description	2019-2020 Audited Actuals	2020-2021 Approved Budget	2021-2022 Final Proposed Budget
FUNCTION 2510 BUSINESS OFFICE				
211-2510-309-0000	CENTRAL OFFICE	88,830	114,836	133,354
TOTAL		88,830	114,836	133,354
FUNCTION 2600 BUILDINGS AND GROUNDS				
211-2600-114-0000	CUSTODIAL/MAINTENANCE	186,404	174,218	186,090
211-2600-119-0000	OTHER NON-CERTIFIED STAFF	10,336	8,000	8,000
211-2600-220-0000	FICA TAXES	13,890	13,940	14,848
211-2600-322-0000	INSERVICE	-	200	200
211-2600-410-0000	ELECTRICITY	103,787	103,255	105,000
211-2600-430-0000	EQUIPMENT MAINTENANCE	47,053	52,853	53,910
211-2600-434-0000	BLDG/GROUNDS MAINTENANCE	160,771	137,000	195,000
211-2600-441-0000	EQUIPMENT RENTALS	2,511	2,040	2,080
211-2600-580-0000	TRAVEL	290	1,020	1,040
211-2600-615-0000	MAINT/REPAIR SUPPLIES	37,138	20,400	20,808
211-2600-624-0000	HEATING OIL/PROPANE	75,885	79,560	83,000
211-2600-725-0000	UNIFORMS	-	-	-
211-2600-733-0000	NON-INSTRUC EQUIPMENT	28,242	12,750	13,005
211-2600-810-0000	DUES AND FEES	239	-	-
TOTAL		666,546	605,236	682,981
FUNCTION 2610 CAPITAL IMPROVEMENT				
211-2610-436-0000	CAPITAL IMPROVEMENT	38,000	55,000	75,000
211-2610-440-0000	CIF Bldg. Expense	38,000	-	-
		76,000	55,000	75,000
FUNCTION 2700 PUPIL TRANSPORTATION				
211-2700-515-0000	TRANSPORTATION/SPEC ED	550	-	-
TOTAL		550	-	-
FUNCTION 2830 PROFESSIONAL DEVELOPMENT				
211-2830-109-0000	OTHER CERTIFIED	130	-	-
211-2830-220-0000	FICA	2	-	-
211-2830-306-0000	PROFESSIONAL DEVELOPMENT	785	1,000	1,000
TOTAL		916	1,000	1,000
FUNCTION 2840 DATA PROCESSING				
211-2840-309-0000	CENTRAL OFFICE	-	-	-
TOTAL		-	-	-
FUNCTION 2900 SUPPORT SERVICES				
211-2900-113-0000	AIDES/ASSISTANTS	27,196	26,500	28,840
211-2900-220-0000	FICA TAXES	1,989	2,027	2,206
TOTAL		29,185	28,527	31,046
FUNCTION 3210 ACTIVITIES				
211-3210-119-0000	OTHER NON-CERTIFIED STAFF	40,521	48,254	41,070
211-3210-220-0000	FICA TAXES	610	700	3,142
211-3210-517-0000	FIELD TRIP TRANSPORTATION	155	1,000	1,200
211-3210-601-0000	GENERAL SUPPLIES	10,879	7,000	7,000
211-3210-611-0000	INSTRUCTIONAL SUPPLIES	-	6,000	5,000
211-3210-810-0000	DUES & FEES	-	-	0
211-3210-890-0000	MUSICAL	4,201	5,000	5,000
211-3210-900-0000	GRADUATION	2,778	5,500	5,500
TOTAL		59,143	73,454	67,912

Account	Description	2019-2020 Audited Actuals	2020-2021 Approved Budget	2021-2022 Final Proposed Budget
FUNCTION 3220 ATHLETICS				
211-3220-107-0000	ATHLETIC DIRECTOR	25,625	26,394	27,185
211-3220-113-0000	AIDES/ASSISTANTS	0	0	0
211-3220-119-0000	OTHER NON-CERTIFIED STAFF	63,499	81,476	83,512
211-3220-220-0000	FICA TAXES	4,505	6,616	6,783
211-3220-341-0000	SPORTS OFFICIALS	12,820	18,700	19,400
211-3220-342-0000	ANCILLARY GAME STAFF	7,746	8,400	8,650
211-3220-441-0000	RENTALS	1,200	1,300	0
211-3220-519-0000	ATHLETIC TRANSPORTATION	26,513	31,464	34,000
211-3220-520-0000	INSURANCE	1,944	2,000	2,000
211-3220-580-0000	TRAVEL	2,351	1,850	2,350
211-3220-601-0000	GENERAL SUPPLIES	1,628	2,000	2,250
211-3220-725-0000	UNIFORMS	715	750	750
211-3220-731-0000	INSTRUCTIONAL EQUIPMENT	12,641	1,600	2,700
211-3220-733-0000	NON-INSTRUC EQUIPMENT	1,195	1,300	2,400
211-3220-810-0000	DUES & FEES	5,899	6,300	6,400
TOTAL		168,281	190,150	198,380
FUNCTION 6100 OUT-OF-DISTRICT SPECIAL ED				
211-6100-515-0000	TRANSPORTATION/SPEC ED	69,217	110,072	116,846
211-6100-561-0000	TUITION/PRIVATE SPEC ED	253,068	276,304	106,755
211-6100-562-0000	TUITION/PUBLIC SPEC. ED	241,145	297,305	368,847
211-6100-564-0000	TUITION/MAGNET SPEC ED	4,755	15,892	6,777
211-6100-565-000	TUITION/VO-AG SPEC ED	0	100,623	133,218
TOTAL		568,184	800,196	732,443
FUNCTION 6110 OUT-OF-DISTRICT VOAG/TECH				
211-6110-511-0000	OUT OF DISTRICT TRANSP/VOTECH	246,454	256,300	215,000
211-6110-516-0000	OUT OF DISTRICT MAGNET TRANSP	29,669	18,990	29,940
211-6110-562-0000	OUT OF DISTRICT TUITION/PUBLIC	75,053	88,000	104,000
211-6110-563-0000	TUITION MAGNET SCHOOL	196,481	162,667	127,500
211-6110-564-0000	MAGNET SCHOOL TUITION-SPEC ED	900	0	0
211-6110-625-0000	OUT OF DISTRICT DIESEL FUEL/GAS	15,588	35,000	36,000
TOTAL		564,144	560,957	512,440
TOTAL REGION 11 BOARD OF EDUCATION		6,004,698	6,484,695	6,523,372
PHHS % INCREASE (DECREASE)				0.60%