

TOWN OF CHAPLIN

REVISED BUDGET PROPOSAL

Fiscal Year 2024-2025



Prepared by the Board of Finance

For A Town Budget Meeting

On JULY 9, 2024

Chaplin Senior Center at 7:00 p.m.

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Chaplin Board of Finance

Dear Chaplin Residents and Taxpayers,

July 1, 2024

The Board of Finance (BOF) is pleased to recommend the following **Fiscal Year 2024-25 REVISED Budget** for your consideration and review at a **Town Budget Meeting on July 9, 2024**. Following the rejection of the original budget proposal at the May referendum, the Board of Finance set out to make substantial reductions in every budget category as outlined below. We now ask for your approval of this revised budget.

Proposed budget reductions by major function are as follows:

	<u>REVISED BUDGET</u>	<u>Reduction from Original Budget Proposal:</u>	<u>Reduction from Original Agency Request:</u>
General Government:	\$2,214,005	\$ 134,761	\$ 187,855
Capital Improvement & Debt:	\$ 14,922	\$ 112,674	\$ 197,674
Chaplin Elementary:	\$4,092,213	\$ 42,000	\$ 70,000
RSD11 – Parish Hill:	<u>\$3,581,946</u>	<u>\$ 62,708</u>	<u>\$ 62,708</u>
<u>Total REVISED Budget:</u>	<u>\$9,903,086</u>	<u>\$ 352,143</u>	<u>\$ 518,237</u>

Highlights of this REVISED FY 2024-25 budget are as follows:

- **There will be a mill rate DECREASE to an estimated value of 29.95 mills, which is a reduction of 1.50 mills from the original budget proposal.**
- **The Board of Finance has proposed a total Town Expenditure Budget of \$9,903,086.**
 - This is a reduction of \$352,143 from the original budget proposal and just 2.63% above the current FY 2023-24 budget.
- **Total Revenues are projected to be \$9,830,856** based on the State budget which was approved by the Legislature in May 2024.
- **A budget deficit of (\$72,230)** is currently projected, which is a reduction of \$26,490 from the original budget proposal.
- **The Town's Unassigned Fund Balance is projected to be \$1,148,075** at fiscal year-end (June 30, 2025).
 - This represents 11.59% of Expenditures, which is well within the recommended range of 10-14%.

The entire REVISED Budget Document is published on the Town web site. Additionally, printed copies will be available at the Town Hall, Library, and Senior Center prior to the Town Meeting.

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	Bill Jenkins	Israel Alvarez, Alternate	Kathy Scott, Recording Clerk
Linda Caron, Secretary	Jeremiah Rufini	Matt Foster, Alternate	
Link Diwan, Vice Chair	Dick Weingart, Chairperson	Peter Haines, Alternate	

Town of Chaplin

A	B	C	D	E	F	G	
1	BUDGET, MILL RATE, and FUND BALANCE SUMMARY For					06/24/2024	
2	Fiscal Years 2021-22 & 2022-23 (Final Audited), 2023-24 (Current Adjusted Budget), and 2024-25 (NEW PROPOSED BUDGET)						
4	BUDGET GOALS and ASSUMPTIONS:						
5	The budget goals and assumptions below have been established by the Board of Finance to accomplish the following:						
6	For FY 2024-25						
7	1. Manage the mill rate increase while facing escalating costs at Chaplin Elementary for Special Education, and Chaplin's share of the RSD11 budget.						
8	2. Maintain an Unassigned Fund Balance equal to approximately 10-14% of annual Expenditures, however, circumstances may dictate additional reserves.						
9	3. Use the Fund Balance in a judicious way to avoid large structural deficits.						
10	4. Use a portion of any excess Fund Balance for urgently needed Capital Projects including equipment purchases and Infrastructure repairs including roads and bridges.						
11	5. Maintain additional Fund Balance as protection against:						
12	a. Estimated repair & replacement needs for aging Town infrastructure and vehicles.						
13	b. To match the State's contribution toward Bedlam Road bridge funding (50% State, 50% Town).						
15	For FY 2025-26:						
16	1. Assume Expenditure growth of 2.5% for Town Government and 2.5% for both the Board of Education/CES and RSD11 budgets.						
17	NOTE: It is assumed that State grant funding for municipal aid in FYs 2024-25 & 2025-26 is the same as the Governor's proposed budget of February 2024.						
19	Section 1: REVENUE & EXPENDITURE SECTION		FY 2021-2022	FY 2022-23	FY 2023-24	FY 2024-25	
20			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	
21			(FY 2022)	(FY 2023)	(FY 2024)	(FY 2025)	
22						FY 2025-26	
23						BOF ESTIMATED	
24						(FY 2026)	
25						ESTIMATES ONLY	
26							
27		Total REVENUES-BUDGETARY BASIS:	\$ 9,150,850	\$ 9,464,370	\$ 9,748,120	\$ 9,830,856	\$ 10,265,349
28		Actual Year-to-Year Increase (Decrease):	(\$259,955)	\$313,520	\$283,750	\$82,736	\$434,493
29		Percentage Year-to-Year Increase (- Decrease):	-2.76%	3.43%	3.00%	0.85%	4.42%
30		Total EXPENDITURES-BUDGETARY BASIS:	\$ 8,976,441	\$ 9,442,177	\$ 9,649,758	\$ 9,903,086	\$ 10,270,291
31		Actual Year-to-Year Increase (Decrease):	\$236,813	\$465,736	\$207,581	\$253,328	\$367,204
32		Percentage Year-to-Year Increase (- Decrease):	2.71%	5.19%	2.20%	2.63%	3.71%
33	\$\$\$\$\$	Surplus or (Deficit):	174,409	22,193	98,362	(72,230)	(4,942)
34			0.84	0.11	0.49	(0.29)	(0.02)
35			Mill Surplus	Mill Surplus	Mill Surplus	Mill Deficit	Mill Deficit
36	Section 2: MILL RATE SECTION		FY 2021-2022	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
37			ACTUAL	ACTUAL	BOF ADJUSTED	BOF ESTIMATED	BOF ESTIMATED
38	#####	Fiscal Year MILL Rate (Real Estate & Personal Property):	32.50	34.50	35.50	29.95	32.15
39		Actual MILL RATE Increase (Decrease) for Fiscal Year:	0.00	2.00	1.00	(5.55)	2.20
40		Percentage MILL RATE Increase (Decrease) for Fiscal Year:	0.00%	6.15%	2.90%	-15.63%	7.35%
41	#####	Fiscal Year MILL Rate (Motor Vehicles):	32.50	32.46	32.46	29.95	32.15

Town of Chaplin

	A	B	C	D	E	F	G
1		BUDGET, MILL RATE, and FUND BALANCE SUMMARY For					06/24/2024
2		Fiscal Years 2021-22 & 2022-23 (Final Audited), 2023-24 (Current Adjusted Budget), and 2024-25 (NEW PROPOSED BUDGET)					
43	Section 3: FUND BALANCE SECTION		FY 2021-2022	FY 2022-2023	FY 2023-24	FY 2024-25	FY 2025-26
44			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
45							ESTIMATES ONLY
46	#####	TOTAL Fund Balance, Beginning of Fiscal Year	\$ 2,719,840	\$ 2,216,063	\$ 1,752,558	\$ 1,555,920	\$ 1,221,015
47	#####	-- Excess (Deficiency) of REVENUES vs. EXPENDITURES-(Surplus/Deficit):	174,409	22,193	98,362	(72,230)	(4,942)
48		-- Net Change in Fund Balance: Prior Period Adjustment: FY 2022-23	(29,468)	(316,317)	0	0	0
49		-- Net Transfers IN/OUT	(650,000)	(150,000)	(200,000)	(262,674)	(200,000)
50		-- Other Adjustments (FY 23-24: Transfer from Unexpended Education Acct)	1,282	(19,381)	(95,000)	0	0
51		TOTAL Fund Balance, End of Fiscal Year	2,216,063	1,752,558	1,555,920	1,221,015	1,016,074
53	#####	Fund Balance Classifications:					
54		-- Nonspendable/Restricted:	(480,142)	(149,562)	131,961	131,961	131,961
55		-- Committed: FY 2024-25: Additional funding for CIP Plan FY 2025-29	0	0	(112,674)	0	0
56		-- Assigned: To Balance Following Fiscal Year Budget	(98,553)	(173,567)	(72,230)	(4,942)	Unknown
57		-- Assigned: POTENTIAL future transfer to CIP Fund.	(150,000)	(150,000)	(150,000)	(200,000)	(150,000)
59	#####	UNASSIGNED Fund Balance, End of Year:	\$ 1,487,368	\$ 1,279,429	\$ 1,352,976	\$ 1,148,035	\$ 998,035
60		Actual Fiscal Year Increase (Decrease):	(466,992)	(207,939)	73,547	(204,942)	(150,000)
61	%%%%%%%%	Percentage of Total Expenditure Budget for Fiscal Year:	16.57%	13.55%	14.02%	11.59%	9.72%
62			AUDIT	AUDIT	<<- FUND BALANCE IS SUBSTANTIALLY REDUCED!!! ->>		
64	Section 4: PROPERTY TAX REVENUE SECTION		FY 2021-2022	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
65			ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
66		LEGEND: RE=Real Estate; PP=Personal Property; MV=Motor Vehicles; MVS=Motor Vehicle Supplemental					(Est. Increase: RE=1.0% & MV/MVS=2.0%; PP=0%)
67			<u>October 2020</u>	<u>October 2021</u>	<u>October 2022</u>	<u>October 2023</u>	<u>October 2024 (Est.)</u>
68		a. Net Grand List as of Previous October 1 (Real Estate-RE):	125,968,260	126,488,560	126,907,160	179,681,780	181,478,598
69		b. Net Grand List as of Previous October 1 (Personal Property-PP):	65,307,410	61,704,050	54,983,410	49,201,720	49,201,720
70		Net Grand List as of Previous October 1 (RE & PP):	191,275,670	188,192,610	181,890,570	228,883,500	230,680,318
71		c. Plus (Less) BAA (Board of Assessment Appeals) Adjustments:	(6,880)	(3,100)	(9,250)	(109,210)	n/a
72		d. (Less) Algonquin & Eversource PP Depreciation begin Oct. 2019	n/a	n/a	n/a	n/a	(3,551,300)
73		Net Grand List (Real Estate & Personal Property-RE/PP):	191,268,790	188,189,510	181,881,320	228,774,290	227,129,018
74		e. PROJECTED MILL Rate (RE & PP):	32.50	34.50	35.50	29.95	32.15
76		f. Net Grand List as of Previous October 1 (Motor Vehicles-MV):	18,594,520	22,582,440	24,035,200	22,791,510	23,247,340
77		g. Est. Motor Vehicle Supplemental (MVS) - (December of Fiscal Year) :	2,651,899	2,896,773	2,566,987	2,566,987	2,618,327
78		Net Grand List (Motor Vehicles-MV/MVS):	21,246,419	25,479,213	26,602,187	25,358,497	25,865,667
79		h. PROJECTED MILL Rate (MV & MVS):	32.50	32.46	32.46	29.95	32.15
81		Total Taxable Property:	212,515,209	213,668,723	208,483,507	254,132,787	252,994,685
82		j. Gross Tax Bills:	6,906,744	7,319,593	7,320,294	7,611,277	8,133,779
83		k. Times Estimated Collection Rate:	98.00%	98.25%	98.25%	98.75%	98.75%
85		m. Net Amount to be Collected From Taxes:	\$ 6,768,609	\$ 7,191,500	\$ 7,192,189	\$ 7,516,136	\$ 8,032,107
87	#####	NOTE: 1 MILL (Net Collectible Taxes) = :	\$208,265	\$208,449	\$202,597	\$250,956	\$249,832
89	#####	Mill Rate:	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
90			32.50	34.50	35.50	29.95	32.15
92		Reduction in TAX Revenue due to Algonquin depreciation since FY 2020-21:					\$482,365 (approx. 1.93 mills)

Town of Chaplin

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1		BUDGET, MILL RATE, and FUND BALANCE SUMMARY For					06/24/2024
2		Fiscal Years 2021-22 & 2022-23 (Final Audited), 2023-24 (Current Adjusted Budget), and 2024-25 (NEW PROPOSED BUDGET)					
94		Approved by Board of Finance ---	FY 2024-2025	06/24/2024			

Town of Chaplin

A	B	C	D	E	F	G
1	REVENUE BUDGET SUMMARY For					06/24/2024
2	Fiscal Years 2021-22 & 2022-23 (Final Audited), 2023-24 (Current Adjusted Budget), and 2024-25 (NEW PROPOSED BUDGET)					
4		2021-2022	2022-2023	2023-2024	2024-2025	2025-26
5	Acct No.	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
6	Account Name	(FY 2022)	(FY 2023)	(FY 2024)	(FY 2025)	(FY 2026)
7	11000	MISCELLANEOUS REVENUES:				
8	Elem School - Reimb/Refunds	0	0	0	0	
9	Elem School - Bus fuel reimbursement (from BOE)	24,667	19,701	22,000	22,000	22,000
10	Investment Interest	9,232	18,377	21,850	18,500	18,500
11	Miscellaneous Revenues-AUDIT Reported (ACTUAL)	12,758	6,004	6,000	6,000	6,000
12	Municipal NIPS Environment Fee (RSRVD)	n/a	n/a	n/a	n/a	n/a
13	Recycling	108	354	310	310	310
14	Sale of Town Surplus Equipment	500	2,332	29,050	0	0
15	Town Real Estate	75,000	10,000	1,725	0	0
16	Webster Bank Income - F2F	546	855	0	0	0
17	Subtotal Miscellaneous:	122,811	57,623	80,935	46,810	46,810
19	14000	RECEIPTS FOR TOWN SERVICES:				
20	Building Permits	21,017	30,045	22,091	21,000	21,000
21	Cemeteries	3,515	3,025	6,060	1,500	1,500
22	Conveyance Tax	23,078	25,075	15,000	15,000	15,000
23	Dog Licenses & Surcharges	480	790	565	565	565
24	Fire Marshall Fees	155	90	95	95	95
25	Historic Commission	75	151	150	150	150
26	Inland/Wetlands - Permits & Regs	N/A	N/A	N/A	N/A	N/A
27	- Application Fees	1,300	225	1,000	1,000	1,000
28	- Permits & Regs	0	0	250	250	250
29	Pistol Permits	1,710	560	950	950	950
30	Planning and Zoning	N/A	N/A	N/A	N/A	N/A
31	- Application Fees	4,105	2,885	2,000	2,000	2,000
32	- DEP Land Use Fees	43	40	430	430	430
33	- Zoning Ordinance Fines	0	0	0	0	0
34	Rentals Collected	N/A	N/A	N/A	N/A	N/A
35	- Community Center	0	0	0	0	0
36	- Firehouse Hall Rental	0	800	1,000	1,000	1,000
37	Transfer Station Fees	9,442	9,051	9,000	9,000	9,000
38	Town Clerk	N/A	N/A	N/A	N/A	N/A
39	- Copies	2,593	2,170	1,800	1,800	1,800
40	- Recording Fees-Town	13,585	10,424	6,000	6,000	6,000
41	- Trade Name	80	60	50	50	50
42	Vital Statistics: Copies and Licenses	2,388	1,850	1,200	1,200	1,200
43	Zoning Board of Appeals	310	0	310	150	150
44	Subtotal Receipts for Town Services:	83,876	87,241	67,951	62,140	62,140
46	\$\$\$\$\$ Total - Local Revenue:	206,687	144,864	\$148,886	\$108,950	5 \$108,950

Town of Chaplin

	A	B	C	D	E	F	G
1		REVENUE BUDGET SUMMARY For					06/24/2024
2		Fiscal Years 2021-22 & 2022-23 (Final Audited), 2023-24 (Current Adjusted Budget), and 2024-25 (NEW PROPOSED BUDGET)					
4			2021-2022	2022-2023	2023-2024	2024-2025	2025-26
5	Acct No.	Account Name	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
6			(FY 2022)	(FY 2023)	(FY 2024)	(FY 2025)	(FY 2026)
47		Actual Year-to-Year Increase (-Decrease):	(68,469)	(61,823)	\$4,022	(\$39,936)	\$0
48		Percentage Year-to-Year Increase (-Decrease):	-24.43%	-29.91%	2.78%	-26.82%	0.00%

Town of Chaplin

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1		REVENUE BUDGET SUMMARY For					06/24/2024
2		Fiscal Years 2021-22 & 2022-23 (Final Audited), 2023-24 (Current Adjusted Budget), and 2024-25 (NEW PROPOSED BUDGET)					
4			2021-2022	2022-2023	2023-2024	2024-2025	2025-26
5	Acct No.	Account Name	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
6			(FY 2022)	(FY 2023)	(FY 2024)	(FY 2025)	(FY 2026)
50	15000	STATE REIMBURSEMENTS IN LIEU OF TAXES:					
51		Disability Exemptions	393	526	533	533	533
52		Elderly Tax Reimbursements	0	0	0	0	0
53		Municipal Revenue Sharing	n/a	47,005	57,084	n/a	n/a
54		- Motor Vehicle	0	832	51,183	81,478	0
55		- Sales Tax	0	0	0	0	0
56		- Select PILOT	8,740	0	0	0	0
57		Municipal Stabilization Grant	34,779	34,779	34,779	34,779	34,779
58		Municipal Transition Grant (New in FY 22-23)	0	0	0	0	0
59		Pequot/Mohegan Grant	73,052	73,052	73,052	73,052	73,052
60		State Property Reimbursements (PILOT)	24,594	33,334	38,039	39,142	39,142
61		Veterans Exemption	455	406	420	420	420
62		Federal Payments in Lieu of Taxes	1,398	1,498	1,500	1,500	1,500
63		Telecomm. Property Tax (CGS 12-80a)	2,360	2,774	2,750	2,750	2,750
64		Subtotal Reimbursements In Lieu of Taxes:	145,771	194,206	\$259,340	\$233,654	\$152,176
66	16000	STATE EDUCATION FUNDING:					
67		Adult Education/Student Improvement	0	0	0	0	0
68		Educational Cost Sharing: (K-12)	1,655,167	1,652,276	1,652,147	1,652,147	1,652,147
69		Special Education Reimb.	7,431	0	0	0	0
70		Subtotal State Education Funding:	1,662,598	1,652,276	\$1,652,147	\$1,652,147	\$1,652,147
72	17000	STATE AND FEDERAL FUNDING:					
73		Circuit Court	1,935	3,370	2,300	2,300	2,300
74		FEMA	38,213	0	0	0	0
75		Historic Documents Preservation Grant-Town Clerk	5,500	5,500	6,000	6,000	6,000
76		Grants - Restricted	0	0	0	0	0
77		Grants - Miscellaneous	0	0	0	0	0
78		Grants - Public Library (CGS 11-24b.(7)(e) & 11-27)	0	0	0	0	0
79		Municipal Projects Grant	601	601	601	601	601
80		Town Aid Road (TARM)	186,994	185,999	186,068	186,068	186,068
81		Subtotal State & Federal Funding:	233,243	195,470	\$194,969	\$194,969	\$194,969
83	\$\$\$\$\$	Total - All State & Federal:	2,041,612	2,041,952	\$2,106,456	\$2,080,770	\$1,999,292
84		Actual Year-to-Year Increase (-Decrease):	17.89%	340	\$64,504	(\$25,686)	(\$81,478)
85		Percentage Year-to-Year Increase (-Decrease):	0.89%	0.02%	3.16%	-1.22%	-3.92%

Town of Chaplin

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1		REVENUE BUDGET SUMMARY For					06/24/2024
2		Fiscal Years 2021-22 & 2022-23 (Final Audited), 2023-24 (Current Adjusted Budget), and 2024-25 (NEW PROPOSED BUDGET)					
4			2021-2022	2022-2023	2023-2024	2024-2025	2025-26
5	Acct No.	Account Name	ACTUAL	ACTUAL	BOF ADJUSTED	BOF PROPOSED	BOF ESTIMATED
6			(FY 2022)	(FY 2023)	(FY 2024)	(FY 2025)	(FY 2026)
87	18000	PROPERTY TAX REVENUES:					
88	18110	Property Taxes - Current Year	6,799,767	7,198,824	7,192,189	7,516,136	8,032,107
89		Collection Fees	5,340	6,136	16,293	5,000	5,000
90		Subtotal Property Taxes - Current Year:	6,805,107	7,204,960	\$7,208,482	\$7,521,136	\$8,037,107
91		Prior Year Taxes	63,868	40,980	191,300	70,000	70,000
92		Interest, Liens, and Fees	33,576	31,614	92,996	50,000	50,000
93		Subtotal Prior Year Taxes & Penalties:	97,444	72,594	284,296	120,000	120,000
95	\$\$\$\$\$	Total Property Tax Revenues:	6,902,551	7,277,554	\$7,492,778	\$7,641,136	\$8,157,107
96		Actual Year-to-Year Increase (-Decrease):	(169,032)	375,003	\$215,224	\$148,358	\$515,971
97		Percentage Year-to-Year Increase (-Decrease):	-2.39%	5.43%	2.96%	1.98%	6.75%
99	\$\$\$\$\$	Total Town Revenues (Budgetary Basis):	9,150,850	9,464,370	\$9,748,120	\$9,830,856	\$10,265,349
100		Actual Year-to-Year Increase (-Decrease):	(219,606)	313,520	\$283,750	\$82,736	\$434,493
101		Percentage Year-to-Year Increase (-Decrease):	-2.34%	3.43%	3.00%	0.85%	4.42%
103	*****	Audit Adjustments:			Column Not	Column Not	Column Not
104		Actual Property Tax Revenues	3,759	(231,224)	Applicable	Applicable	Applicable
105		State Reimbursement in Lieu of Taxes	(3,759)	(4,271)		0	0
106		State & Federal Funding for Operations	0	5,698		0	0
107		State Education Funding	0	0		0	0
108		Receipts for Town Services	114	2,012		0	0
109		Miscellaneous	(29,893)	10,684		0	0
110		Restricted Revenues -Fees & Grants	0	0		0	0
111		Other Adjustments	1	0		0	0
112		Subtotal Adjustments:	(29,778)	(217,101)	n/a	n/a	n/a
114	\$\$\$\$\$	Total Town Revenues (Budgetary Basis)-AUDIT:	9,121,072	9,247,269	n/a	n/a	n/a
116		Reduction in TAX Revenue due to Algonquin depreciation since FY 2020-21:				\$482,365	(approx. 1.93 mills)
118		Approved by Board of Finance ---		FY 2024-2025	06/24/2024	\$9,830,856	

Town of Chaplin

	A	B	C	D	E	F	G	H
1		EXPENDITURE BUDGET SUMMARY For						06/24/2024
2		Fiscal Years 2021-22 & 2022-23 (Final Audited), 2023-24 (Current Adjusted Budget), and 2024-25 (NEW PROPOSED BUDGET)						
3								
4			2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026
5	Acct No.	Agency Name	AUDITED	AUDITED	BOF ADJUSTED	AGENCY REQUEST	BOF PROPOSED	BOF ESTIMATED
6			(FY 2022)	(FY 2023)	(FY 2024)	(FY 2025)	(FY 2025)	(FY 2026)
7	20100	General Government	183,451	182,697	197,916	227,045	227,645	
8			BOF Reduction:		-2500			
9	21000	Accountant	65,904	70,894	70,589	74,800	74,502	
10		<i>-- FY 20-21: Accountant work week increased to 35 hours.</i>						
11	23000	Assessor	53,880	61,209	55,579	50,513	50,313	
12								
13	24000	Bd of Assessment Appeals	205	0	310	310	310	
14								
15	26000	Board of Finance	25,630	26,770	31,332	37,526	37,526	
16								
17	27000	Board of Selectmen	141,106	113,390	115,336	118,244	113,065	
18			BOF Reduction:		-2000			
19	30300	Bicentennial Arboretum (formed in FY 2023-24)	0	0	2,000	2,000	2,000	
20								
21	28000	Building, Grounds Maintenance	67,785	76,375	73,891	78,030	74,280	
22			BOF Reduction:		-2000			
23	29000	Building Inspector	20,866	21,382	23,035	23,974	23,274	
24								
25	30000	Burning Official	1,676	1,701	1,851	1,885	1,735	
26								
27	30500	Community Economic Development	0	475	3,060	2,980	1,680	
28								
29	31300	Emergency Preparedness	6,025	7,552	8,712	8,780	6,770	
30								
31	31500	Employee Benefits & Costs	233,036	284,378	266,115	303,018	362,315	
32			BOF Reduction:		-15000			
33	32000	Fire Marshal	10,274	10,227	10,227	10,412	10,412	
34								
35	33000	Historic District Commission	289	621	768	775	675	
36								
37	34000	Inland/Wetlands	17,278	16,336	19,062	19,154	17,775	
38								
39	35000	Chaplin Library	90,400	94,744	90,570	96,448	91,755	
40								
41	36000	Planning & Zoning	31,777	30,773	27,753	28,475	28,075	
42								

Town of Chaplin

	A	B	C	D	E	F	G	H	
1		EXPENDITURE BUDGET SUMMARY For							06/24/2024
2		Fiscal Years 2021-22 & 2022-23 (Final Audited), 2023-24 (Current Adjusted Budget), and 2024-25 (NEW PROPOSED BUDGET)							
3									
4			2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	
5	Acct No.	Agency Name	AUDITED	AUDITED	BOF ADJUSTED	AGENCY REQUEST	BOF PROPOSED	BOF ESTIMATED	
6			(FY 2022)	(FY 2023)	(FY 2024)	(FY 2025)	(FY 2025)	(FY 2026)	
43	37000	Police Protection	181,919	163,108	197,171	165,527	0		
44									
45	38000	Public Works	331,135	349,225	365,050	402,351	384,151		
46			BOF Reduction:		-5000				
47	39000	Recreation	15,983	16,207	15,770	18,129	16,129		
48									
49	40000	Registrars Elections & Primaries	15,243	22,087	24,362	26,561	26,654		
50									
51	40500	Sanitation	219,148	224,473	237,746	272,660	265,214		
52			BOF Reduction:		-2000				
53	41000	Senior Center	78,681	81,735	87,175	92,470	88,205		
54									
55	42000	Tax Collection Services	37,904	41,404	42,374	43,931	45,431		
56									
57	43000	Town Clerk	65,401	60,826	66,780	73,427	70,395		
58									
59	44000	Town Memberships	17,262	18,023	18,297	18,603	18,603		
60									
61	44500	Transfer Station	29,315	31,336	31,501	41,929	38,150		
62			BOF Reduction:		-3000				
63	45000	Town Treasurer	11,364	9,894	10,221	11,000	10,533		
64									
65	45500	Tree Warden	1,752	2,146	1,971	1,995	1,995		
66									
67	46000	Vital Statistics	616	637	683	696	696		
68									
69	47000	Volunteer Fire Department	95,399	109,199	101,450	104,450	92,880		
70			BOF Reduction:		-3000				
71	48000	Zoning Board of Appeals	0	374	1,633	1,263	863		
72									
73	50000	Town Contingency Accounts	0	0	32,500	42,500	30,000		
74		<i>-- FY 24-25: Budget request includes \$27,500 for General Budget Contingency; \$7,500 for Salary increases to be determined.</i>							
75				Total Reduction = -39,500		Total Reduction = -53,094			
76	\$\$\$\$\$	Subtotal: Government Operations	<u>\$2,050,703</u>	<u>\$2,130,199</u>	<u>\$2,232,792</u>	<u>\$2,401,860</u>	<u>\$2,214,005</u>	<u>2,269,356</u>	
77		<i>Actual Year-to-Year Increase (Decrease):</i>	<u>80,294</u>	<u>79,496</u>	<u>102,593</u>	<u>169,068</u>	<u>(18,787)</u>	<u>55,350</u>	
78		<i>Percentage Year-to-Year Increase (Decrease):</i>	<u>4.08%</u>	<u>3.88%</u>	<u>4.82%</u>	<u>7.57%</u>	<u>-0.84%</u>	<u>2.50%</u>	
79							-- FY 25-26 = (FY 24-25 plus 2.50%)		
80									

Town of Chaplin

	A	B	C	D	E	F	G	H	
1		EXPENDITURE BUDGET SUMMARY For							06/24/2024
2		Fiscal Years 2021-22 & 2022-23 (Final Audited), 2023-24 (Current Adjusted Budget), and 2024-25 (NEW PROPOSED BUDGET)							
4			2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026	
5	Acct No.	Agency Name	AUDITED	AUDITED	BOF ADJUSTED	AGENCY REQUEST	BOF PROPOSED	BOF ESTIMATED	
6			(FY 2022)	(FY 2023)	(FY 2024)	(FY 2025)	(FY 2025)	(FY 2026)	
81	20175	Capital Nonrecurring - CIP	294,657	292,206	119,451	197,674	0	120,000	
82									
83	20080	Debt Service: Energy Projects	8,300	9,054	9,054	9,054	9,054	9,054	
84									
85	20080	Debt Service: Copier Leases	8,061	5,868	5,868	5,868	5,868	5,868	
86									
87	\$\$\$\$\$\$	Subtotal: CIP & Debt Service	\$311,018	\$307,128	\$134,373	\$212,596	\$14,922	134,922	
88		Actual Year-to-Year Increase (Decrease):	(81,045)	(3,890)	(172,755)	78,223	(119,451)	120,000	
89		Percentage Year-to-Year Increase (Decrease):	-20.67%	-1.25%	-56.25%	58.21%	-88.90%	804.18%	
91	\$\$\$\$\$\$	Total Town Govt. Expenditures:	\$2,361,721	\$2,437,327	\$2,367,165	\$2,614,456	\$2,228,927	2,404,278	
92		Actual Year-to-Year Increase (Decrease):	(751)	75,606	(70,162)	247,291	(138,238)	175,350	
93		Percentage Year-to-Year Increase (Decrease):	0.03%	3.20%	-2.88%	10.45%	-5.29%	7.87%	
94									
96	25100	Chaplin Elementary School (CES)	3,829,324	3,906,805	3,984,941	4,162,213	4,092,213		
97			BOF Reduction:		-65,536				
98	25101	Region 11 High School (PHHS)	2,785,396	3,098,045	3,297,652	3,644,654	3,581,946		
99									
100	\$\$\$\$\$\$	Subtotal: Education	\$6,614,720	\$7,004,850	\$7,282,593	\$7,806,867	\$7,674,159	7,866,013	
101		Actual Year-to-Year Increase (Decrease):	237,564	390,130	277,743	524,274	391,566	191,854	
102		Percentage Year-to-Year Increase (Decrease):	3.73%	5.90%	3.97%	7.20%	5.38%	2.50%	
103							-- FY 25-26 = (FY 24-25 plus 2.50%)		
104		Audit Adjustment:							
105	\$\$\$\$\$\$	Total Town Expenditures (Budgetary Basis):	\$8,976,441	\$9,442,177	\$9,649,758	\$10,421,323	\$9,903,086	10,270,291	
106		Actual Year-to-Year Increase (Decrease):	236,813	465,736	207,581	771,565	253,328	367,204	
107		Percentage Year-to-Year Increase (Decrease):	2.71%	5.19%	2.20%	8.00%	2.63%	3.71%	
109	*****	Audit Adjustments:			Column Not	Column Not	Column Not	Column Not	
110		Actual Government Operations Expenditures	0	0	Applicable	Applicable	Applicable	Applicable	
111		CIP Expenditures - Transfers	650,000	150,000	0	0	0	0	
112		Debt Service/Lease Expenditures	0	0	0	0	0	0	
113		Restricted Expenditures-Fees & Grants	0	0	0	0	0	0	
114		Other Adjustments	(1,282)	7,396	0	0	0	0	
115		Total Audit Adjustments:	648,718	157,396	n/a	n/a	n/a	n/a	
117	\$\$\$\$\$\$	Total Town Expend (Budgetary Basis)-AUDIT:	9,625,159	9,599,573	n/a	n/a	n/a	n/a	
119		Approved by Board of Finance ---	FY 2024-2025	06/24/2024			\$9,903,086		

	A	B	C	D	E	F	G
1	Town of Chaplin						
2	Budget Request for FY 2024-2025						
3	AGENCY NAME: CIP & DEBT SERVICE						
4							
5							
6							
7							
8							
9			2021-2022	2022-2023	2023-2024	2024-2025	2024-2025
10	ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGET	REQUEST	BOF REVIEWED
11							
12	20025	Capital Nonrecurring - CIP	294,657.00	292,206.00	119,451.00	197,674	0
13		Audit Adjustment:					
14		Subtotal: Capital Nonrecurring-CIP	294,657.00	292,206.00	119,451.00	197,674.00	0.00
15							
16	20080	Debt Service: Energy Projects					
17	20080.1	- Library/Senior Center (4 Year Term)	2,619.54	2,857.68	2,857.68	2,857.68	2,857.68
18	20080.2	- Town Hall	847.99	925.08	925.08	925.08	925.08
19	20080.3	- DPW	0.00	0.00	0.00	0.00	0.00
20	20080.5	- Community Center	3,617.24	3,946.08	3,946.08	3,946.08	3,946.08
21	20080.6	- Senior Center	1,214.73	1,325.16	1,325.16	1,325.16	1,325.16
22		Subtotal: Debt Service-Energy Projects	8,299.50	9,054.00	9,054.00	9,054.00	9,054.00
23	20090	Debt Service: Copier Lease					
24	20090.1	Senior Center	2,687.00	1,956.00	1,956.00	1,956.00	1,956.00
25	20090.2	Town Clerk	2,687.00	1,956.00	1,956.00	1,956.00	1,956.00
26	20090.3	Town Hall	2,687.00	1,956.00	1,956.00	1,956.00	1,956.00
27	20090	Lease Canon Financial Services - Other	0.00	0.00	0.00	0.00	0.00
28		Subtotal: Debt Service-Copier Lease	8,061.00	5,868.00	5,868.00	5,868.00	5,868.00
29							
30		Total CIP & Debt Service:	311,017.50	307,128.00	134,373.00	212,596.00	14,922.00
31		Actual Year-to-Year Increase (Decrease):	(81,045)	(3,890)	(172,755)	78,223	(197,674)
32		Percentage Year-to-Year Increase (Decrease):	-20.67%	-1.25%	-56.25%	58.21%	-92.98%
33							
34							
35							
36		Approved by Board of Finance ---	FY 2024-2025	06/24/2024			14,922.00

	A	B	C	D	E	F	G	H	I	J	K	L	M	N					
1	TOWN OF CHAPLIN												Version 7		4/9/2024				
2	5-Year Capital Improvement Plan for Fiscal Years 2024-25 to 2028-29												Version 8		4/15/2024				
3	SCHEDULE OF CAPITAL IMPROVEMENTS												Bd of Finance Reviewed:		04/18/2024	Version 9	4/16/2024		
4	- Key: A=Committed, B=Urgent, C=Needed, D=Acceptable, E=Deferred, X=Complete												Bd Of Selectmen Reviewed:		Bd of Finance Approved:		06/24/2024	Version 10	6/24/2024
5	Requests AS OF 04/11/2024												New Requests		Modified/Deferred Requests				
6																			
7																			
8	CIP Project #	Project Title and Category	Department Requesting	Funding Notes	Priority		CURRENT BALANCE	FY 2022-23	FY 2023-2024	FY 2024-2025	FY 2025-26	FY 2026-2027	FY 2027-2028	FY 2028-2029					
9					Dept CIP	As of 03/31/2024	(AUDITED) FY 2022-23	Approved Town Meeting FY 2023-2024	Proposed CIP FY 2024-25	Planned FY 2025-26	Estimated FY 2026-27	Estimated FY 2027-28	Estimated FY 2028-29						
10	# 3320	General Government				n/a													
11	# 3335	Conservation Fund - Open Space	Conservation Comm	Ongoing	D	E	10,625	0	0	0	0	0	0						
12	#3320.1	Revaluation	Assessor	New & Ongoing	C	A	0	0	6,668	6,668	6,668	6,668	6,668						
13	# 3320.4	Plan of Conservation & Development	Board of Selectmen	Ongoing	C	C	1,438	0	0	0	0	0	0						
14	# 3320.9	Relocate Museum	Board of Selectmen		D	E	35,000	0	0	0	35,000	35,000	0						
15	# 3320.11A	Playscape at Garrison Park	Rec Comm	REPURPOSE FUNDS	Complete	C	X	222	0	0	0	0	0						
16	# 3320.13	Chaplin 2022 Bicentennial Celebration	Board of Selectmen	Funding Use TBD	C	E	24,850	15,000	0	0	0	0	0						
17	# 3320.14	Annual Chaplin Day - F reworks	Board of Selectmen/Recreation Comm.	On Hold	D	E	0	0	0	0	10,000	10,000	0						
18		Comm Room Rehabilitation	Board of Selectmen/ROV	Modified request	D	E	0	0	0	30,000	0	0	0						
19	# New	IT Equipment Purchase*Hardware	Board of Selectmen	(NOTE 10)	C	A	0	0	11,000	0	0	0	0						
20		Restroom Upgrades - Town Hall- ADA Compliance	Board of Selectmen		D	E	0	0	0	15,000	15,000	0	0						
21		Community Investment - Town Center Vision	BOS/Public Works	Modified request	D	E	0	0	0	45,000	45,000	45,000	0						
22		Subtotal General Government:					72,135	15,000	0	17,668	96,668	111,668	96,668	6,668					
23	# 3340	Public Safety					n/a												
24	# 3340.6	SCBA Bottles	CVFD	On Hold	C	E	12	0	0	0	5,000	5,000	5,000						
25	# 3340.7	Firefighter Gear Replacement	CVFD	Modified request	A	C	(265)	0	8,000	8,000	12,000	8,000	8,000						
26	# 3340.9	Fire Hose	CVFD	Ongoing	C	C	18,000	0	0	0	10,000	0	10,000						
27	# 3340.13	Vehicle Replacement	CVFD	(NOTE 3)	A	A	0	0	0	25,000	25,000	25,000	25,000						
28		UTV Water Tank & Pump	CVFD		C	D	0	0	0	8,500	0	0	0						
29		Turn out Gear Washer & Dryer	CVFD	New Request	A	C	0	0	0	17,000	0	0	0						
30		Cellular Capable Tablets	CVFD	New Request	B	D	0	0	0	0	8,000	0	0						
31		Subtotal Public Safety:					17,747	0	8,000	8,000	67,500	56,000	38,000	48,000					
32	# 3305	Public Works					n/a												
33	# 3305.4	Road Maintenance (inc. approx. 3%/yr.)	Public Works-Ongoing	(NOTE 1)	B	A	75,899	200,875	260,848	220,000	276,733	285,035	293,586	302,394					
34	# 3305.7	Tree Removal	Public Works		C	A	7,990	5,000	30,000	30,000	30,000	30,000	30,000						
35	# 3305.13	Equipment Replacement	Public Works	Modified request	B	A	38,198	50,000	40,000	40,000	45,000	45,000	45,000						
36	# 3305.18	Drainage Infrastructure Rehabilitation	Public Works	Ongoing	C	A	34,213	20,000	20,000	20,000	20,000	20,000	20,000						
37	# 3305.19	Vehicle Replacement	Public Works	(NOTE 5)	B	A	4,710	90,000	65,000	55,000	55,000	55,000	55,000						
38	# 3305.20	Nutmeg Lane Drainage & Paving	Public Works	Modified request	C	E	10,000	0	0	55,000	55,000	55,000	55,000						
39	# 3305.23	Sander Roof Rack	Public Works	Modified request	C	C	0	0	0	15,000	15,000	0	0						
40	# 3315.6	Bedlam Road Bridge	(State 50%: Town 50%)	Design Only	B	E	148,493	0	415,000	0	0	0	0						
41	# 3315.7	England Road Bridge	(Fed Bridge Grant-100% Fed)	In Design	C	A	650,000	600,000	(415,000)	0	0	0	0						
42	# 3315.8	Electronic Sign	BOS	REPURPOSE FUNDS	Complete	C	X	4,568	0	0	0	0	0						
43	# 3325.3	Library/Senior Center Roof	Board of Selectmen	In Progress	B	A	5,840	0	0	0	0	0	0						
44	# 3325.4	Senior Center Parking Lot Paving	Public Works	Modified request	C	A	25,000	0	0	30,000	30,000	30,000	35,000						
45		Facility Generator - DPW	Public Works	Modified request	C	C	0	0	0	0	30,000	0	0						
46	# New	Facility Communication - DPW	Public Works	Modified request	B	B	0	0	15,000	20,000	20,000	20,000	20,000						
47		Pumpkin Hill Bridge Replacement	Public Works	New Request	C	D	0	0	0	30,000	30,000	30,000	30,000						
48		S. Bear Hill Bridge	Public Works	NOTE Z	C	D	0	0	0	30,000	30,000	30,000	30,000						
49		Subtotal Public Works:					1,004,911	965,875	415,848	380,000	606,733	645,035	608,586	622,394					

TOWN OF CHAPLIN

DRAFT

Version 7 4/9/2024

5-Year Capital Improvement Plan for Fiscal Years 2024-25 to 2028-29

Version 8 4/15/2024

SCHEDULE OF CAPITAL IMPROVEMENTS

CIP Comm Reviewed:

Bd of Finance Reviewed:

04/18/2024 Version 9

4/16/2024

- Key A=Committed, B=Urgent, C=Needed, D=Acceptable, E=Deferred, X=Complete

Bd Of Selectmen Reviewed:

Bd of Finance Approved:

06/24/2024 Version 10

6/24/2024

Requests AS OF 04/11/2024 **New Requests** **Modified/Deferred Requests**

CIP Project #	Project Title and Category	Department Requesting	Funding Notes	Priority	Dept	CIP	CURRENT BALANCE	FY 2022-23	FY 2023-2024	FY 2024-2025	FY 2025-26	FY 2026-2027	FY 2027-2028	FY 2028-2029	
							As of 03/31/2024	(AUDITED) FY 2022-23	Approved Town Meeting FY 2023-2024	Proposed CIP FY 2024-25	Planned FY 2025-26	Estimated FY 2026-27	Estimated FY 2027-28	Estimated FY 2028-29	
# 3300	Education - Chaplin Board of Education						n/a								
# 3300.17	HVAC- Replace two boilers (original equipment when school was built)		(NOTE R)	C	C		0	0	0	0	0	0	80,000	0	
# 3300.20	Classroom Smart Board Replacement		Complete	C	X		0	45,000	0	0	0	0	0	0	
#3300.21	Pump House Repairs and Upgrades			B	A		4,882	0	5,000	0	0	0	0	0	
# New	Secondary Electrical Room Upgrades			B	D		0	0	0	25,000	0	0	0	0	
	Heating Pump and Controls			B	D		0	0	0	0	35,000	0	0	0	
	Caulking Joint Sealant Around Doors and Windows			C	C		0	0	0	0	0	15,000	20,000	0	
	Replace roofing and sinks in four student bathrooms			C	C		0	0	0	0	0	30,000	30,000	0	
	CES Roof Replacement		NOTE Z	A	C		0	0	0	0	65,000	65,000	65,000	65,000	
			Subtotal Education:				4,882	45,000	5,000	25,000	100,000	110,000	195,000	65,000	
	Total Capital Improvement Plan (CIP):							1,099,675	1,025,875	428,848	430,668	870,901	922,703	938,254	742,062

Expected reimbursement from respective Fiscal Year State Local Capital Improvement (LoCIP) funds:

(26,379)	(104,607)	(77,204)	Unknown	Unknown	Unknown	Unknown
Audited	Audited	Estimate	n/a	n/a	n/a	n/a
(12,290)	(54,790)	(4,790)	0	See NOTE 6.	0	0
0	0	(11,000)	0	See NOTE 10.	0	0
(45,000)	0	(25,000)	0	See NOTE 8.	0	0
(650,000)	(150,000)	(312,674)	Unknown	See NOTE 9.	0	0
292,206	119,451	0	870,901	922,703	938,254	742,062
Approved	Approved	Proposed	Planned	Estimate	Estimate	Estimate
50,700	50,700	Unknown	Unknown	Unknown	Unknown	Unknown
Audited	Audited	Planned	Estimate	Estimate	Estimate	Estimate

Net CIP Funding from General Fund Budget (FY23, FY 24, FY 25):

Estimated CIP Unallocated Fund Balance at June 30, 2023, 2024, 2025:

2024 Notes:

- Note 1: Partially reimbursed from respective fiscal year State Local Capital Improvement (LoCIP) funds.
- Note 3: Based on vehicle replacement schedule from (CVFD-Need schedule ASAP!!). July 2022: Purchased new fire truck.
- Note 5: Based on vehicle & equipment replacement schedule from (BOS/DPW). July 2018: Purchased new plow truck. July 2019: Purchased new pick-up truck. July 2023: Purchased new plow truck.
- Note 6: CIP Fund transfers-Funds remaining in completed projects: May 2022: Project(s) #3300.12; #3305.9; #3340.20. May 2023: Project(s) #3305.21; #3300.18; #3300.19; #3300.20. May 2024: Project(s) #3315.8; #3320.11A
- Note 8: General Fund Reserved Account transfers: May 2022: Transfer of \$45,000: CES Smart Boards. May 2024: Transfer of \$25,000: CES Electrical Room Upgrade.
- Note 9: General Fund Unallocated Fund Balance transfers: May 2021: Transfer of \$400,000: \$200,000 England Road Bridge; \$175,000 Fire Truck; \$25,000 other projects. May 2022: Transfer of \$650,000: \$600,000 England Road bridge; \$50,000 other projects. May 2023: Transfer of \$150,000 for Road Maintenance. May 2024: Planned transfer of \$200,000 for Road Maintenance. July 2024: Planned transfer of \$112,674 for other CIP projects.
- Note 10: CIP Fund Unallocated Fund Balance transfer: May 2024: Planned transfer of \$11,000 for Information Technology (IT) equipment purchase.

NOTE R: Current original boilers likely to require replacement beginning FY 2027-28.

NOTE Z: Projects and funding subject to further review as of May 2024

** Projects to be closed out by BOS/BOF and removed from CIP plan when: 1) Current Balance = 0; and (2) FY funding column ages off spreadsheet.

	B	C	D	E	F	G
1	Town of Chaplin					
2	Budget Request for FY 2024-2025					
3	AGENCY NAME: CHAPLIN BOARD OF EDUCATION (CES)					
4						
5						
6						
7						
8						
9						
10	ACCOUNT DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 BOE REQUEST	2024-2025 BOF REVIEWED
11						
12	Chaplin Elementary School (CES)	3,829,324	3,906,805	4,050,477	4,162,213	4,162,213
13		BOF Reduction:		(65,536)		(70,000)
14						
15	Total Board of Education:	3,829,324	3,906,805	3,984,941	4,162,213	4,092,213
16	Actual Year-to-Year Increase (Decrease):	\$33,862	\$77,481	\$78,136	\$177,272	\$107,272
17	Percentage Year-to-Year Increase (Decrease):	0.89%	2.02%	2.00%	4.45%	2.69%
18						
19						
20						
21						
22						
23						
24	Approved by Board of Finance ---	FY 2024-2025	06/24/2024			\$4,092,213
25						
26						

	A	B	C	D	E	F	G
1	Town of Chaplin						
2							
3	Budget Request for FY 2024-2025						
4							
5	AGENCY NAME: PARISH HILL MIDDLE/HIGH SCHOOL						
6							
7							
8							
9							
10	ACCOUNT	ACCOUNT DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET	2024-2025 REQUEST	2024-2025 TOWNS APPROVED
11							
12	25101	Region 11 Middle High School (PHMS/HS)	2,785,396	3,098,045	3,297,652	3,644,654	3,644,654
13					Adjusted Assessment as of 06/18/2024:		(62,708)
14							
15	&&&&	Total Region 11 (PHMS/HS):	2,785,396	3,098,045	3,297,652	3,644,654	3,581,946
16		Actual Year-to-Year Increase (Decrease):	\$203,702	\$312,649	\$199,607	\$347,002	\$284,294
17		Percentage Year-to-Year Increase (Decrease):	7.89%	11.22%	6.44%	10.52%	8.62%
18			.978 Mills	1.499 Mills	.985 Mills	1.39 Mills	1.39 Mills
19		Chaplin's share of Parish Hill Budget:	43.22%	46.75%	48.43%	50.86%	50.86%
20							
21	<===== Total Dollar Increase in 4 Years: \$1,000,250 =====>						
22	<===== Total Percentage Increase in 4 Years: 38.74% =====>						
23							
24							
25	Approved by Board of Finance ---		FY 2024-2025	06/24/2024			\$3,581,946

FY 24-25 REGION 11 BOARD OF EDUCATION

ASSESSMENT COST COMPARISON BY TOWN

4.8% INCREASE

BOE Approved on: June 4, 2024

Town Approved on:

Number of MS/HS* Pupils, October 1, 2023
 Percent of MS/HS* Pupils, October 1 2023
 Number of MS/HS* Pupils, October 1, 2022
 Percent of MS/HS* Pupils, October 1, 2022

Assessment as of June 4, 2024

Chaplin	Hampton	Scotland	Totals
118	54	60	232
50.86%	23.28%	25.86%	100.00%
123	55	76	254
48.43%	21.65%	29.92%	100.00%
3,581,946	1,639,196	1,821,329	7,042,471
3,297,324	1,474,413	2,037,371	6,809,109
284,622	164,782	-216,042	233,362
8.63%	11.18%	-10.60%	3.43%

Net Assessment 24-25

Assessment 23-24
 Increase (Decrease)
Percent Increase (Decrease)

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

1. Net Assessment Calculation:

24-25 Budget Proposal (4.1% increase)	7,125,171
Fund Balance Used	-
24-25 Budget Proposal	7,125,171

Grant and Other Revenues

Miscellaneous	3,000
Tuition - Reg (Brooklyn, Canterbury & Sprague)	79,000 Estimate-10 students at \$7,900 each
Tuition - SPED	0
Summer School	500
Interest	200
State Transportation Grant	0
Subtotal:	82,700

24-25 Budget Less Expected Revenue **7,042,471**

7/1/2024
Chaplin Public Schools
 Chaplin Elementary School
 PRELIMINARY 2024-2025 Budget

BOE Approved: Wednesday, April 10, 2024
 Town Vote Approved:

Account	Description	2022-2023 Audited Budget	2023-2024 Approved Budget	2024-2025 Preliminary Budget	Variance
FUNCTION 1000 REGULAR EDUCATION					
024-1000-104-0000	CERTIFIED STAFF	1,048,230	1,069,666	1,160,698	
024-1000-109-0000	OTHER CERTIFIED	0	300	300	
024-1000-110-0000	SUBSTITUTES	13,271	15,000	15,000	
024-1000-111-0000	NON-CERTIFIED STAFF	22,909	25,155	44,672	
024-1000-210-0000	GROUP INSURANCE	410,766	517,632	321,066	
024-1000-210-1000	GROUP LIFE > \$50,000	0	0	0	
024-1000-220-0000	FICA TAXES	20,734	18,586	21,418	
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.	61	2,000	2,000	
024-1000-260-0000	WORKER'S COMPENSATION	17,054	16,920	17,395	
024-1000-312-0000	CONTRACTED ENRICHMENT	819	2,000	2,000	
024-1000-315-0000	STANDARDIZED TESTING	4,495	2,250	5,000	
024-1000-322-0000	IN-SERVICE	5,700	1,500	6,000	
024-1000-430-0000	EQUIPMENT MAINTENANCE	4,163	4,000	4,300	
024-1000-441-0000	EQUIPMENT	7,663	5,000	8,000	
024-1000-510-0000	PUPIL TRANSPORTATION	0	0	0	
024-1000-580-0000	TRAVEL	191	300	300	
024-1000-602-0000	PROFESSIONAL SUPPLIES	300	300	300	
024-1000-611-0000	INSTRUCTIONAL SUPPLIES	88,050	11,000	11,000	
024-1000-641-0000	TEXTBOOKS/WORKBOOKS	18,208	15,000	15,000	
024-1000-642-0000	LIBRARY BOOKS/PERIODICALS	1,000	1,000	1,000	
024-1000-731-0000	INSTRUCTIONAL EQUIPMENT	1,156	3,000	3,000	
024-1000-733-0000	NON-INSTRUCTIONAL EQUIPMENT	197	0	200	
024-1000-810-0000	DUES & FEES	3,766	3,500	4,000	
TOTAL		1,668,734	1,714,109	1,642,649	-71,460
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 EDUCATION					
024-1210-104-0000	CERTIFIED STAFF	293,557	318,202	290,402	
024-1210-107-0000	SPECIAL ED. DIRECTOR	0	0	0	
024-1210-108-0000	HOMEBOUND/TUTOR/SUMMER	0	0	0	
024-1210-109-0000	OTHER CERTIFIED	0	0	0	
024-1210-110-0000	SUBSTITUTES	14,072	5,000	5,000	
024-1210-111-0000	NON-CERTIFIED STAFF	146,977	210,165	251,988	

7/1/2024

Account	Description	2022-2023	2023-2024	2024-2025	Variance
		Audited Budget	Approved Budget	Preliminary Budget	
024-1210-114-0000	NON-CERTIFIED STAFF -ESY	0	0	0	
024-1210-210-0000	GROUP INSURANCE			137,567	
024-1210-220-0000	FICA TAXES	15,648	21,074	23,870	
024-1210-309-0000	CENTRAL OFFICE	104,430	104,624	112,843	
024-1210-315-0000	STANDARDIZED TESTING	0	600	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	0	0	0	
024-1210-515-0000	PUPIL TRANSPORTATION	35,065	19,500	0	
024-1210-517-0000	PUPIL TRANSPORTATION-ESY	0	0	1,120	
024-1210-580-0000	TRAVEL	140	100	300	
024-1210-602-0000	PROFESSIONAL SUPPLIES	0	0	0	
024-1210-611-0000	INSTRUCTIONAL SUPPLIES	1,582	700	700	
024-1210-641-0000	TEXTBOOKS/WORKBOOKS	0	500	500	
024-1210-642-0000	LIBRARY BOOKS/PERIODICALS	0	0	0	
024-1210-731-0000	INSTRUCTIONAL EQUIPMENT	0	0	500	
024-1210-733-0000	NON-INSTRUC EQUIPMENT	0	0	0	
024-1210-810-0000	DUES & FEES	275	0	100	
TOTAL		611,747	680,465	825,490	145,025

FUNCTION 1300 ADULT ED

024-1300-310-0000	ADULT EDUCATION	5,025	6,000	6,000	
		5,025	6,000	6,000	

FUNCTION 2110 SCHOOL SOCIAL WORKER

024-2110-104-0000	CERTIFIED STAFF	66,679	69,319	66,185	
024-2110-210-0000	GROUP INSURANCE			12,574	
024-2110-220-0000	FICA TAXES	921	1,005	960	
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		67,600	70,524	79,919	9,395

FUNCTION 2130 HEALTH OFFICE

024-2130-110-0000	SUBSTITUTES	0	500	500	
024-2130-111-0000	NON-CERTIFIED STAFF	0	0	0	
024-2130-116-0000	NURSE	52,328	53,636	55,245	
024-2130-119-0000	OTHER NON-CERTIFIED	0	0	0	
024-2130-210-0000	GROUP INSURANCE			144	
024-2130-220-0000	FICA TAXES	4,003	4,142	4,265	
024-2130-322-0000	IN-SERVICE	0	200	200	
024-2130-331-0000	PHYSICIAN	1,200	1,200	1,200	
024-2130-333-0000	NURSING SERVICES/CONTRACT	0	0	0	
024-2130-430-0000	EQUIPMENT MAINTENANCE	355	400	400	
024-2130-520-0000	INSURANCE	0	0	0	
024-2130-580-0000	TRAVEL	0	0	0	
024-2130-601-0000	GENERAL SUPPLIES	943	1,500	1,500	
024-2130-602-0000	PROFESSIONAL SUPPLIES	34	200	200	

7/1/2024

Account	Description	2022-2023 Audited Budget	2023-2024 Approved Budget	2024-2025 Preliminary Budget	Variance
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		58,863	61,928	63,804	1,876

Account	Description	2022-2023	2023-2024	2024-2025	Variance
		Audited Budget	Approved Budget	Preliminary Budget	
FUNCTION 2150 RELATED SERVICES					
024-2150-104-0000	CERTIFIED STAFF--SPEECH & LANG.	0	0	0	
024-2150-110-0000	PPT SUBS	0	0	0	
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	0	0	0	
024-2150-312-0000	CONTRACTED ENRICHMENT	0	0	0	
024-2150-315-0000	STANDARDIZED TESTING	0	1,000	1,000	
024-2150-322-0000	IN-SERVICE	0	0	0	
024-2150-330-0000	CONSULTATION SERVICES	44,259	5,000	5,000	
024-2150-332-0000	PSYCHOLOGICAL SERVICES	0	2,454	27,643	
024-2150-335-0000	SPEECH & HEARING SERVICES	0	55,400	71,370	
024-2150-336-0000	OT/PT SERVICES	0	0	7,000	
024-2150-337-0000	OCCUPATIONAL THERAPY	0	0	0	
024-2150-338-0000	BCBA Services			36,540	
024-2150-530-0000	COMMUNICATION	9	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		44,259	63,954	148,653	84,699
FUNCTION 2220 SCHOOL LIBRARY/MEDIA/COMPUTER					
024-2220-104-0000	CERTIFIED STAFF	60,974	63,551	66,185	
024-2220-110-0000	SUBSTITUTE	0	0	0	
024-2220-111-0000	NON-CERTIFIED STAFF	0	0	0	
024-2220-119-0000	TECHNOLOGY COORDINATOR	0	0	0	
024-2220-210-0000	GROUP INSURANCE			0	
024-2220-220-0000	FICA TAXES	1,885	921	960	
024-2220-309-0000	CENTRAL OFFICE IT DIRECTOR	86,023	107,175	112,388	
024-2220-430-0000	EQUIPMENT MAINTENANCE	0	0	0	
024-2220-530-0000	COMMUNICATION	0	0	0	
024-2220-580-0000	TRAVEL	136	0	0	
024-2220-601-0000	GENERAL SUPPLIES	810	800	900	
024-2220-611-0000	INSTRUCTIONAL SUPPLIES	973	500	1,000	
024-2220-642-0000	LIBRARY BOOKS/PERIODICALS	2,000	2,000	2,000	
024-2220-733-0000	NON-INSTRUC EQUIPMENT	32,644	9,000	9,000	
024-2220-810-0000	DUES & FEES	55	200	200	
TOTAL		185,501	184,147	192,633	8,486
FUNCTION 2310 BOARD OF EDUCATION					
024-2310-111-0000	NON-CERTIFIED STAFF	600	1,100	1,100	
024-2310-220-0000	FICA TAXES	46	84	84	
024-2310-601-0000	GENERAL SUPPLIES	140	175	175	
024-2310-810-0000	DUES & FEES	1,658	2,000	2,000	
TOTAL		2,444	3,359	3,359	0
FUNCTION 2320 SUPERINTENDENT'S OFFICE					
024-2320-309-0000	CENTRAL OFFICE	89,954	94,465	103,644	

7/1/2024

Account	Description	2022-2023	2023-2024	2024-2025	Variance
		Audited Budget	Approved Budget	Preliminary Budget	
TOTAL		89,954	94,465	103,644	9,179
FUNCTION 2330 GENERAL ADMINISTRATION					
024-2330-301-0000	AUDIT	0	500	500	
024-2330-302-0000	LEGAL SERVICES	19,041	30,000	20,000	
024-2330-303-0000	ENUMERATOR	0	0	0	
024-2330-520-0000	INSURANCE	18,942	19,350	19,737	
TOTAL		37,983	49,850	40,237	-9,613
FUNCTION 2400 SCHOOL OFFICE					
024-2400-102-0000	ADMINISTRATION	132,811	139,451	143,635	
024-2400-109-0000	OTHER CERTIFIED	0	0	0	
024-2400-110-0000	SUBSTITUTE	1,323	600	600	
024-2400-111-0000	NON-CERTIFIED STAFF	61,468	56,510	62,258	
024-2400-210-0000	GROUP INSURANCE			48,109	
024-2400-220-0000	FICA TAXES	6,024	6,391	6,891	
024-2400-322-0000	IN-SERVICE	0	0	0	
024-2400-430-0000	EQUIPMENT MAINTENANCE	0	2,000	2,000	
024-2400-441-0000	EQUIPMENT	2,377	6,000	6,000	
024-2400-530-0000	COMMUNICATION	1,500	4,800	4,800	
024-2400-540-0000	ADVERTISING	0	1,000	1,000	
024-2400-550-0000	PRINTING	285	600	600	
024-2400-580-0000	TRAVEL	0	500	500	
024-2400-601-0000	GENERAL SUPPLIES	1,402	1,500	1,500	
024-2400-602-0000	PROFESSIONAL SUPPLIES	0	0	0	
024-2400-810-0000	DUES & FEES	300	2,000	2,000	
TOTAL		207,488	221,352	279,892	58,540
FUNCTION 2510 BUSINESS OFFICE					
024-2510-304-000	PAYROLL SERVICES	9,303	9,000	9,500	
024-2510-307-000	GASB 45 PROVISIONS	3,150	3,150	3,150	
024-2510-309-0000	CENTRAL OFFICE	84,440	88,600	96,053	
TOTAL		96,893	100,750	108,703	7,953
FUNCTION 2600 BUILDINGS & GROUNDS					
024-2600-110-0000	SUBSTITUTES - BLDG/GROUNDS	231	1,097	1,000	
024-2600-111-0000	NON-CERTIFIED STAFF	114,178	122,762	124,388	
024-2600-119-0000	OTHER CERTIFIED - BLDG/GROUNDS	0	0	0	
024-2600-210-0000	GROUP INSURANCE			14,710	
024-2600-220-0000	FICA TAXES	8,084	9,475	9,592	
024-2600-309-0000	CENTRAL OFFICE MAINT. DIRECTOR	24,771	63,400	50,462	
024-2600-410-0000	ELECTRICITY	66,852	70,987	70,000	
024-2600-430-0000	EQUIPMENT MAINTENANCE	13,278	11,000	11,000	
024-2600-434-0000	BLDG/GROUNDS MAINTENANCE	62,966	68,017	70,057	
024-2600-580-0000	TRAVEL	0	300	300	
024-2600-615-0000	MAINT/REPAIR SUPPLIES	2,281	4,000	4,000	
024-2600-624-0000	HEATING OIL/PROPANE	54,406	50,000	50,000	
024-2600-733-0000	NON-INSTRUC EQUIPMENT	18,427	15,000	15,000	
024-2600-	OTHER	0	0	0	
TOTAL		365,474	416,038	420,509	4,471

7/1/2024

Account	Description	2022-2023 Audited Budget	2023-2024 Approved Budget	2024-2025 Preliminary Budget	Variance
FUNCTION 2700 PUPIL TRANSPORTATION					
024-2700-510-0000	PUPIL TRANSPORTATION PreK-6	117,875	89,100	91,958	
024-2700-511-0000	PUPIL TRANSPORTATION 7-12	117,760	118,800	122,610	
024-2700-515-0000	TRANSPORTATION/SPEC ED	0	5,655	0	
024-2700-613-0000	TRANSPORTATION-COVID	0	0	0	
024-2700-625-0000	DIESEL FUEL/GASOLINE PreK-6	10,716	9,292	10,000	
024-2700-626-0000	DIESEL FUEL/GASOLINE 7-12	10,716	12,000	13,000	
TOTAL		257,067	234,847	237,568	2,721
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	1,445	2,000	2,000	
TOTAL		1,445	2,000	2,000	0
FUNCTION 3210 ACTIVITIES					
024-3210-119-0000	OTHER NON-CERTIFIED STAFF	1,750	2,000	2,000	
024-3210-220-0000	FICA TAXES	32	153	153	
024-3210-510-000	FIELD TRIP TRANSPORTATION	0	5,000	5,000	
TOTAL		1,782	7,153	7,153	0
FUNCTION 6100 OUT-OF-DISTRICT TUITION SE/MAGNET					
024-6100-515-0000	TRANSPORTATION SPED	0	0	0	
024-6100-561-0000	TUITION/PRIVATE SPED	0	0	0	
024-6100-562-0000	TUITION/PUBLIC SPED	0	0	0	
024-6100-563-0000	MAGNET SCHOOL TUTION	56,628	74,000	0	
024-6100-564-0000	MAGNET SCHOOL TUTUION-SpEd	0	0	0	
TOTAL		56,628	74,000	0	-74,000
FUND 024 CHAPLIN BOARD OF EDUCATION		3,758,886	3,984,941	4,162,213	177,272
Percent Increase (Decrease)		-40,342	78,135	4.45%	4.45%

Chaplin Public Schools

Chaplin Elementary School

FY 2024 - 2025 Preliminary Budget

BOE Approved: April 10, 2024

Town Vote Approved:

Account	Description	2022-2023 Audited Actuals	2023-2024 Approved Budget	2024-2025 Preliminary Budget	Variance
102	ADMINISTRATION	132,811	139,451	143,635	
104	CERTIFIED STAFF	1,469,441	1,520,738	1,583,470	
107	SPECIAL ED. DIRECTOR	0		0	
108	HOMEBOUND/TUTOR/SUMMER	0	0	0	
109	OTHER CERTIFIED	0	300	300	
110	SUBSTITUTES	28,896	22,197	22,100	
111	NON-CERTIFIED STAFF	346,132	415,692	484,406	
114	ESY	0	0	0	
116	NURSE	52,328	53,636	55,245	
119	OTHER NON-CERTIFIED STAFF	1,750	2,000	2,000	
OBJECT 100	SALARIES AND WAGES	2,031,358	2,154,014	2,291,156	137,142
210	GROUP INSURANCE	410,766	517,632	534,170	
220	FICA TAXES	57,377	61,831	68,193	
230	RETIREMENT INSURANCE	0	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.	61	2,000	2,000	
260	WORKER'S COMPENSATION	17,054	16,920	17,395	
OBJECT 200	EMPLOYEE BENEFITS	485,258	598,383	621,758	23,375
301	AUDIT	0	500	500	
302	LEGAL SERVICES	19,041	30,000	20,000	
303	ENUMERATOR	0	0	0	
304	PAYROLL SERVICES	9,303	9,000	9,500	
306	PROFESSIONAL DEVELOPMENT	1,445	2,000	2,000	
307	GASB 45 PROVISIONS	3,150	3,150	3,150	
309	CENTRAL OFFICE	389,618	458,264	475,390	
310	ADULT EDUCATION	5,025	6,000	6,000	
311	SUMMER SCHOOL	0	0	0	
312	CONTRACTED ENRICHMENT	819	2,000	2,000	
315	STANDARDIZED TESTING	4,495	3,850	6,600	
322	IN-SERVICE	5,700	1,800	6,300	
330	CONSULTATION	44,259	5,000	5,000	
331	PHYSICIAN	1,200	1,200	1,200	
332	PSYCHOLOGICAL SERVICES	0	2,454	27,643	
333	NURSING SERVICES/CONTRACT	0	0	0	
335	SPEECH & HEARING SERVICES	0	55,400	71,370	
336	OT/PT SERVICES	0	0	7,000	
337	OCCUPATIONAL THERAPY	0	0	0	
338	BCBA Services	0	0	36,540	
OBJECT 300	PURCH/PROF/TECH SERV	484,055	580,618	680,193	99,575
410	ELECTRICITY	66,852	70,987	70,000	
430	EQUIPMENT MAINTENANCE	17,797	17,400	17,700	
434	BLDG/GROUNDS MAINTENANCE	62,966	68,017	70,057	
441	EQUIPMENT	10,039	11,000	14,000	
OBJECT 400	PURCH. PROPERTY SERVICES	167,665	167,404	171,767	4,363

BOE Approved: April 10, 2024

Town Vote Approved:

510/511	PUPIL TRANSPORTATION	235,635	212,900	219,568	
514-515-517	TRANSPORTATION/SPEC ED ESY	35,065	25,155	1,120	

		7/1/2024			
Account	Description	2022-2023	2023-2024	2024-2025	Variance
		Audited Actuals	Approved Budget	Preliminary Budget	
520	INSURANCE	18,942	19,350	19,737	
530	COMMUNICATION	1,500	4,900	4,900	
540	ADVERTISING	0	1,000	1,000	
550	PRINTING	285	600	600	
561	TUITION SPECIAL ED.	0	0	0	
562/563	TUTION	56,628	74,000	0	
564	MAGNET TUITION-SpEd	0	0	0	
580	TRAVEL	467	1,200	1,400	
500	OTHER PURCHASED SERVICES	348,521	339,105	248,325	-90,781
601	GENERAL SUPPLIES	3,295	3,975	4,075	
602	PROFESSIONAL SUPPLIES	334	500	500	
611	INSTRUCTIONAL SUPPLIES	90,605	12,300	12,800	
613	COVID	0			
615	MAINT/REPAIR SUPPLIES	2,281	4,000	4,000	
624	HEATING OIL/PROPANE	54,406	50,000	50,000	
625	DIESEL FUEL/GASOLINE PreK-6	10,716	9,292	10,000	
626	DIESEL FUEL/GASOLINE 7-12	10,716	12,000	13,000	
641	TEXTBOOKS/WORKBOOKS	18,208	15,500	15,500	
642	LIBRARY BOOKS/PERIODICALS	3,000	3,000	3,000	
600	SUPPLIES	193,560	110,567	112,875	2,308
731	INSTRUCTIONAL EQUIPMENT	1,156	3,000	3,500	
733	NON-INSTRUC EQUIPMENT	51,268	24,000	24,200	
700	EQUIPMENT	52,425	27,000	27,700	700
	2600-OTHER	0			
810	DUES & FEES	5,780	7,850	8,450	
813	COVID	275			
800	DUES & FEES	6,055	7,850	8,450	600
900	TRANSFER TO CAFÉTERIA FUND	0	0	0	
900	OTHER OBJECTS	0	0	0	0
		3,758,886	3,984,941	4,162,213	177,272
Percent Increase (Decrease)					4.45%

Final Budget

	2022-2023 Approved Budget	2022-2023 Audited Actuals	2023-2024 Approved Budget	2024-2025 Preliminary Budget	Chaplin Assessment	RD11 Assessment
FUNCTION 1210 SPECIAL EDUCATION OFFICE						
1210.107 SP ED/PUPIL PERSONNEL DIR	118,150.00	118,450	122,004	126,884	63,442	63,442
1210.112 CLERICAL ASSISTANT	44,348.00	45,228	45,678	47,466	23,733	23,733
1210.210 GROUP INSURANCE	27,683.00	31,639	32,455	41,017	20,509	20,509
1210.220 FICA TAXES	12,431.00	5,458	5,263	5,471	2,735	2,735
1210.230 RETIREMENT/PENSION	1,448.00	1,329	1,448	1,424	712	712
1210.250 UNEMPLOYMENT		-	-	-	0	-
1210.260 WORKER'S COMPENSATION		-	-	-	0	-
1210.300 CONSULTANT		-	-	-	0	-
1210.322 IN-SERVICE	100.00	1,000	100	1,200	600	600
1210.441 EQUIPMENT RENTAL	1,500.00	10	700	700	350	350
1210.531 TELEPHONE	750.00	1,203	850	850	425	425
1210.533 POSTAGE	100.00	36	100	100	50	50
1210.540 ADVERTISING		-	-	-	0	-
1210.580 TRAVEL	100.00	-	100	100	50	50
1210.601 GENERAL SUPPLIES	200.00	327	300	350	175	175
1212.602 PROFESSIONAL SUPPLIES	50.00	-	50	25	13	13
1210.733 NON-INSTRUCTIONAL EQUIPMENT	200.00	-	200	100	50	50
1210.810 DUES & FEES	-	-	-	-	-	-
Total Special Education Office	207,060	204,679	209,248	225,686	112,843	112,843
FUNCTION 2320 SUPERINTENDENT'S OFFICE						
2320.101 SUPERINTENDENT	87,156.00	92,750	87,156	132,600	53,040	79,560
2320.112 CLERICAL/SECRETARIAL	1,000.00	60	-	500	200	300
2320.115 ADMINISTRATIVE ASSISTANT	75,866.00	58,032	63,000	67,978	27,191	40,787
2320.150 TRAVEL ALLOWANCE		-	-	-	-	-
2320.210 GROUP INSURANCE	40,694.00	45,428	72,840	41,160	16,464	24,696
2320.220 FICA TAXES	6,859.00	6,460	6,083	7,123	2,849	4,274
2320.230 RETIREMENT/PENSION	2,276.00	662	2,276	2,039	816	1,223
2320.260 WORKERS' COMPENSATION		-	-	-	-	-
2320.302 LEGAL SERVICES	500.00	767	500	1,000	400	600
2320.322 IN-SERVICE		-	-	-	-	-
2320.430 EQUIPMENT MAINTENANCE	110.00	3,000	110	110	44	66
2320.441 EQUIPMENT RENTAL	4,850.00	316	1,000	2,500	1,000	1,500
2320.531 TELEPHONE	700.00	949	800	700	280	420
2320.533 POSTAGE	100.00	-	100	200	80	120
2320.540 ADVERTISING	400.00	-	400	300	120	180
2320.580 TRAVEL	150.00	-	150	150	60	90
2320.601 GENERAL SUPPLIES	475.00	532	1,000	1,500	600	900
2320.602 PROFESSIONAL SUPPLIES	50.00	177	50	50	20	30
2320.733 NON-INSTRUCTIONAL EQUIPMENT	200.00	7,650	200	200	80	120

Central Office Committee
2024-2025

Final Budget

	2022-2023 Approved	2022-2023 Audited	2023-2024 Approved	2024-2025 Preliminary	Chaplin Assessment	RD11 Assessment
2320.810 · DUES & FEES	500.00	811	500	1,000	400	600
2320. OTHER			-	-	-	-
Total Superintendent Office	221,886	217,595	236,165	259,111	103,644	155,467

Central Office Committee
2024-2025

Final Budget

	2022-2023 Approved	2022-2023 Audited	2023-2024 Approved	2024-2025 Preliminary	Chaplin Assessment	RD11 Assessment
FUNCTION 2510 BUSINESS OFFICE						
2510.104 BUSINESS MANAGER	50,882.00	48,088	53,040	54,631	21,852	32,779
2510.112 CLERICAL/SECRETARIAL	93,673.00	103,315	96,483	109,635	43,854	65,781
2510.210 GROUP INSURANCE	33,386.00	34,054	41,967	45,425	18,170	27,255
2510.220 FICA TAXES	11,058.00	11,375	11,439	12,566	5,027	7,540
2510.230 RETIREMENT/PENSION	1,782.00	1,574	1,782	1,975	790	1,185
2510.301 AUDIT	8,100.00	8,700	8,100	9,000	3,600	5,400
2510.304 PAYROLL SERVICES	3,240.00	2,240	3,240	2,700	1,080	1,620
2510.305 INVENTORY	1,800.00	-	1,800	0	0	0
2510.430 EQUIPMENT MAINTENANCE	150.00	-	150	200	80	120
2510.441 EQUIPMENT RENTAL	1,650.00	200	1,000	650	260	390
2510.531 TELEPHONE	480.00	638	550	700	280	420
2510.533 POSTAGE	25.00	-	25	100	40	60
2510.580 TRAVEL	75.00	93	75	150	60	90
2510.601 GENERAL SUPPLIES	700.00	469	750	1,000	400	600
2510.733 NON-INSTRUCTIONAL EQUIPMENT	700.00	12	700	1,000	400	600
2510.810 DUES AND FEE	400.00	-	400	400	160	240
TOTAL FINANCE OFFICE	208,101.00	210,757.74	221,501	240,133	96,053	144,080
FUNCTION 2600 BUILDING AND GROUNDS						
2600.114 MAINTENANCE DIRECTOR	84,004.00	85,942.58	96,309.00	73,130	32,909	40,222
2600.210 GROUP INSURANCE	-	18,606.43	37,213.00	33,414	15,036	18,378
2600.220 FICA	6,426.00	5,046.90	7,368.00	5,594	2,518	3,077
TOTAL BLDG. AND GROUNDS	90,430.00	109,595.91	140,890.00	112,138.84	50,462	61,676
FUNCTION 2840 INFORMATION TECHNOLOGY						
2840.109 COMPUTER PGM/NETWORK/ISP SUPPORT	87,550.00	87,500	97,335	100,255	80,204	20,051
2840.210 GROUP INSURANCE	-	-	29,187	32,560	26,048	6,512
2840.220 FICA	6,698.00	5,329	7,446	7,670	6,136	1,534
Total Information Technology	94,248	92,829	133,968	140,485	112,388	28,097
CONTINGENCY	15,000.00		15,000	0	0	0
FUND 500 SHARED SERVICES TOTAL	\$ 836,725	\$ 835,457	\$ 956,772	\$ 977,553	\$ 475,391	\$ 502,162
(Increase) decrease				2.17%		
				\$ 20,781		

7/1/2024

Regional District #11

Preliminary Budget

2024-2025

Board Approved

Town Approved

Account	Description	2022-2023 Audited Actuals	2023-2024 Approved Budget	2024-2025 Preliminary Budget
FUNCTION 1000 REGULAR INSTRUCTION				
211-1000-108-0000	HOMEBOUND/TUTOR	13,100	500	2,000
211-1000-109-0000	OTHER CERTIFIED	-	2,500	2,500
211-1000-110-0000	SUBSTITUTES	48,345	35,000	40,000
211-1000-113-0000	AIDES/ASSISTANTS	-	-	-
211-1000-119-0000	OTHER NON-CERTIFIED STAFF	385	1,500	1,500
211-1000-210-0000	GROUP INSURANCE	541,386	651,298	641,557
211-1000-220-0000	FICA TAXES	8,235	2,836	3,240
211-1000-230-0000	RETIREMENT	2,375	4,775	5,000
211-1000-240-0000	TUITION REIMBURSEMENT	0	6,000	6,000
211-1000-250-0000	UNEMPLOYMENT COMPENSATION	56	4,000	1,500
211-1000-260-0000	WORKER'S COMPENSATION	33,911	39,000	39,000
211-1000-322-0000	IN-SERVICE	-	-	-
211-1000-601-0000	GENERAL SUPPLIES	-	200	200
211-1000-611-0000	INSTRUCTIONAL SUPPLIES	-	-	-
211-1000-810-0000	DUES & FEES	377	-	-
TOTAL		648,170	747,609	742,497
FUNCTION 1005 ON-LINE EDUCATION				
211-1005-104-0000	CERTIFIED STAFF	0	-	-
211-1005-220-0000	FICA TAXES	0	-	-
211-1005-810-0000	DUES & FEES	7,300	12,020	12,020
TOTAL		7,300	12,020	12,020
FUNCTION 1015 ART				
211-1015-104-0000	CERTIFIED STAFF	36,424	50,608	49,088
211-1015-105-0000	DEP'T HEADS/KEY TEACHERS	-	1,706	1,740
211-1015-109-0000	OTHER CERTIFIED	-	1,400	400
211-1015-220-0000	FICA TAXES	2,786	779	743
211-1015-312-0000	CONTRACTED ENRICHMENT	-	600	300
211-1015-322-0000	IN-SERVICE	-	-	0
211-1015-430-0000	EQUIPMENT MAINTENANCE	65	450	450
211-1015-517-0000	FIELD TRIP TRANSPORTATION	-	1,000	500
211-1015-580-0000	TRAVEL	-	-	-
211-1015-601-0000	GENERAL SUPPLIES	498	700	700
211-1015-602-0000	PROFESSIONAL SUPPLIES	-	-	-
211-1015-603-0000	AUDIO/VISUAL SUPPLIES	-	-	-
211-1015-611-0000	INSTRUCTIONAL SUPPLIES	1,925	5,000	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	-	-	-
211-1015-810-0000	DUES & FEES	-	200	200

7/1/2024

Account	Description	2022-2023 Audited Actuals	2023-2024 Approved Budget	2024-2025 Preliminary Budget
TOTAL		41,699	64,143	60,821

7/1/2024

Account	Description	2022-2023	2023-2024	2024-2025
		Audited Actuals	Approved Budget	Preliminary Budget
FUNCTION 1020 COMPUTER SCIENCE				
211-1020-517-0000	FIELD TRIP TRANSPORTATION	-	-	1,000
211-1020-611-0000	INSTRUCTIONAL SUPPLIES			2,300
211-1020-810-0000	DUES & FEES	-	5,800	2,500
TOTAL		-	5,800	5,800
FUNCTION 1030 LANGUAGE ARTS				
211-1030-104-0000	CERTIFIED STAFF	263,312	269,775	237,704
211-1030-105-0000	DEP'T HEADS/KEY TEACHERS	1,673	1,706	1,740
211-1030-109-0000	OTHER CERTIFIED	1,758	600	600
211-1030-220-0000	FICA TAXES	3,642	3,945	3,481
211-1030-322-0000	IN-SERVICE	-	-	-
211-1030-517-0000	FIELD TRIP TRANSPORTATION	130	600	600
211-1030-601-0000	GENERAL SUPPLIES	617	638	635
211-1030-611-0000	INSTRUCTIONAL SUPPLIES	539	700	730
211-1030-641-0000	TEXTBOOKS/WORKBOOKS	2,818	4,425	4,400
211-1030-731-0000	INSTRUCTIONAL EQUIPMENT	-	-	-
211-1030-810-0000	DUES & FEES	-	-	-
TOTAL		274,489	282,389	249,889
FUNCTION 1035 WORLD LANGUAGE				
211-1035-104-0000	CERTIFIED STAFF	103,902	105,347	124,613
211-1035-105-0000	DEP'T HEADS/KEY TEACHERS	1,673	1,706	1,740
211-1035-109-0000	OTHER CERTIFIED	500	1,000	1,000
211-1035-220-0000	FICA TAXES	1,414	1,567	1,847
211-1035-312-0000	CONTRACTED ENRICHMENT	-	-	-
211-1035-315-0000	STANDARDIZED TESTING	-	30	40
211-1035-322-0000	IN-SERVICE	-	100	
211-1035-430-0000	EQUIPMENT MAINTENANCE	-	-	-
211-1035-517-0000	FIELD TRIP TRANSPORTATION	1,899	1,800	1,800
211-1035-601-0000	GENERAL SUPPLIES	-	150	130
211-1035-611-0000	INSTRUCTIONAL SUPPLIES	21	360	300
211-1035-641-0000	TEXTBOOKS/WORKBOOKS	11,000	14,000	10,000
211-1035-733-0000	INSTRUCTIONAL EQUIPMENT	-	-	-
211-1035-810-0000	DUES & FEES	-	125	65
TOTAL		120,409	126,185	141,534
FUNCTION 1045 FAMILY/CONSUMER STUDIES				
211-1045-104-0000	CERTIFIED STAFF	48,522	52,925	53,230
211-1045-109-0000	OTHER CERTIFIED	-	600	600
211-1045-220-0000	FICA TAXES	656	776	781
211-1045-322-0000	IN-SERVICE	-	300	
211-1045-430-0000	EQUIPMENT MAINTENANCE	24	1,000	1,000
211-1045-517-0000	FIELD TRIP TRANSPORTATION	-	600	600
211-1045-580-0000	TRAVEL	-	350	400
211-1045-602-0000	PROFESSIONAL SUPPLIES	288	750	750

7/1/2024

Account	Description	2022-2023	2023-2024	2024-2025
		Audited Actuals	Approved Budget	Preliminary Budget
211-1045-611-0000	INSTRUCTIONAL SUPPLIES	4,317	6,000	5,500
211-1045-641-0000	TEXTBOOKS/WORKBOOKS	200	400	400
211-1045-731-0000	INSTRUCTIONAL EQUIPMENT	549	600	600
211-1045-810-0000	DUES & FEES	465	200	355
TOTAL		55,021	64,501	64,216

7/1/2024

Account	Description	2022-2023	2023-2024	2024-2025
		Audited Actuals	Approved Budget	Preliminary Budget
FUNCTION 1050 TECHNOLOGY EDUCATION				
211-1050-104-0000	CERTIFIED STAFF	60,213	62,837	81,841
211-1050-105-0000	DEP'T HEADS/KEY TEACHERS	1,673	1,706	1,740
211-1050-220-0000	FICA TAXES	897	936	1,212
211-1050-430-0000	EQUIPMENT MAINTENANCE	225	500	500
211-1050-517-0000	FIELD TRIP TRANSPORTATION	364	1,500	1,500
211-1050-601-0000	GENERAL SUPPLIES	107	1,500	1,000
211-1050-611-0000	INSTRUCTIONAL SUPPLIES	299	4,550	3,000
211-1050.641-0000	TEXTBOOKS/WORKBOOKS	31	-	2,000
211-1050-731-0000	INSTRUCTIONAL EQUIPMENT	5,498	2,200	2,200
211-1050-810-0000	DUES & FEES	0	270	270
TOTAL		69,308	75,999	95,263
FUNCTION 1055 MATHEMATICS				
211-1055-104-0000	CERTIFIED STAFF	169,044	247,660	254,009
211-1055-105-0000	DEP'T HEADS/KEY TEACHERS	1,673	1,706	1,740
211-1055-106-0000	CERTIFIED STAFF-COVID	-	-	-
211-1055-109-0000	OTHER CERTIFIED	2,579	-	2,500
211-1055-220-0000	FICA TAXES	3,091	3,616	3,745
211-1055-322-0000	IN-SERVICE	-	-	-
211-1055-517-0000	FIELD TRIP TRANSPORTATION	-	-	500
211-1055-601-0000	GENERAL SUPPLIES	787	246	500
211-1055-611-0000	INSTRUCTIONAL SUPPLIES	-	250	250
211-1055-641-0000	TEXTBOOKS/WORKBOOKS	7,053	5,547	6,955
211-1055-731-0000	INSTRUCTIONAL EQUIPMENT	7	3,200	1,000
211-1055.810-0000	DUES & FEES	232	357	357
TOTAL		184,466	262,582	271,555
FUNCTION 1060 MUSIC				
211-1060-104-0000	CERTIFIED STAFF	129,418	145,625	132,465
211-1060-105-0000	DEP'T HEADS/KEY TEACHERS	-	-	1,740
211-1060-109-0000	OTHER CERTIFIED	-	416	416
211-1060-220-0000	FICA TAXES	1,836	2,118	1,952
211-1060-312-0000	CONTRACTED ENRICHMENT	-	-	-
211-1060-430-0000	EQUIPMENT MAINTENANCE	4,998	4,000	5,000
211-1060-517-0000	FIELD TRIP TRANSPORTATION	3,422	4,200	5,500
211-1060-601-0000	GENERAL SUPPLIES	0	0	800
211-1060-603-0000	AUDIO/VISUAL SUPPLIES	0	0	1,000
211-1060-611-0000	INSTRUCTIONAL SUPPLIES	3,315	4,000	4,000
211-1060-641-0000	TEXTBOOKS/WORKBOOKS	-	-	-
211-1060-731-0000	INSTRUCTIONAL EQUIPMENT	-	5,000	5,500
211-1060-733-0000	NON-INSTRUC EQUIPMENT	819	6,000	10,810
211-1060-810-0000	DUES & FEES	311	760	760
TOTAL		144,118	172,119	169,943

7/1/2024

Account	Description	2022-2023	2023-2024	2024-2025
		Audited Actuals	Approved Budget	Preliminary Budget
FUNCTION 1065 PHYSICAL ED/HEALTH				
211-1065-104-0000	CERTIFIED STAFF	116,768	123,000	133,174
211-1065-105-0000	DEP'T HEADS/KEY TEACHERS	1,673	1,706	1,740
211-1065-109-0000	OTHER CERTIFIED	-	260	260
211-1065-220-0000	FICA TAXES	1,672	1,812	1,960
211-1065-322-0000	IN-SERVICE	-	100	-
211-1065-430-0000	EQUIPMENT MAINTENANCE	-	1,500	1,500
211-1065-601-0000	GENERAL SUPPLIES	87	100	100
211-1065-602-0000	PROFESSIONAL SUPPLIES	24	50	50
211-1065-611-0000	INSTRUCTIONAL SUPPLIES	1,424	1,950	1,950
211-1065-731-0000	INSTRUCTIONAL EQUIPMENT	559	2,000	1,000
211-1065-810-0000	DUES & FEES	-	-	-
TOTAL		122,206	132,478	141,734
FUNCTION 1070 SCIENCE				
211-1070-104-0000	CERTIFIED STAFF	227,480	236,662	261,952
211-1070-105-0000	DEP'T HEADS/KEY TEACHERS	1,673	1,706	1,740
211-1070-109-0000	OTHER CERTIFIED	800	1,500	1,500
211-1070-220-0000	FICA TAXES	3,179	3,478	3,845
211-1070-430-0000	EQUIPMENT MAINTENANCE	28	-	-
211-1070-517-0000	FIELD TRIP TRANSPORTATION	182	1,500	1,200
211-1070-601-0000	GENERAL SUPPLIES	897	1,000	1,000
211-1070-603-0000	AUDIO/VISUAL SUPPLIES	-	-	-
211-1070-611-0000	INSTRUCTIONAL SUPPLIES	3,947	10,000	8,500
211-1070-641-0000	TEXTBOOKS/WORKBOOKS	1,927	3,000	2,500
211-1070-731-0000	INSTRUCTIONAL EQUIPMENT	-	-	-
TOTAL		240,114	258,846	282,237
FUNCTION 1075 SOCIAL STUDIES				
211-1075-104-0000	CERTIFIED STAFF	188,857	195,254	212,769
211-1075-105-0000	DEP'T HEADS/KEY TEACHERS	1,673	1,706	1,740
211-1075-109-0000	OTHER CERTIFIED	653	400	400
211-1075-220-0000	FICA TAXES	2,597	2,862	3,116
211-1075-517-0000	FIELD TRIP	-	3,000	1,500
211-1075-601-0000	GENERAL SUPPLIES	471	1,000	750
211-1075-602-0000	PROFESSIONAL SUPPLIES	-	-	-
211-1075-611-0000	INSTRUCTIONAL SUPPLIES	498	1,000	500
211-1075-641-0000	TEXTBOOKS/WORKBOOKS	-	-	2,500
211-1075-731-0000	INSTRUCTIONAL EQUIPMENT	118	750	750
TOTAL		194,867	205,972	224,025

7/1/2024

Account	Description	2022-2023	2023-2024	2024-2025
		Audited Actuals	Approved Budget	Preliminary Budget
FUNCTION 1085 COMPUTER TECHNOLOGY				
211-1085-109-0000	OTHER CERTIFIED	52,000	53,560	57,853
211-1085-113-0000	OTHER NON-CERTIFIED	-	-	-
211-1085-220-0000	FICA TAXES	3,622	4,097	4,426
211-1085-309-0000	CENTRAL OFFICE	11,225	26,129	28,097
211-1085-322-0000	IN-SERVICE	2,070	-	-
211-1085-326-0000	COMPUTER PROGRAM SUPPPORT	9,685	13,662	8,600
211-1085-430-0000	EQUIPMENT MAINTENANCE	22,402	10,000	12,452
211-1085-434-0000	NETWORK MAINTENANCE	5,956	12,879	15,978
211-1085-531-0000	TELEPHONE	12,285	8,200	9,000
211-1085-536-0000	COMPUTER PROGRAM SUPPORT	-	-	-
211-1085-611-0000	INSTRUCTIONAL SUPPLIES	3,448	13,050	6,200
211-1085-731-0000	INSTRUCTIONAL EQUIPMENT	4,445	3,700	14,811
211-1085-733-0000	NON-INSTRUC EQUIPMENT	4,675	2,535	2,611
211-1085-810-0000	DUES & FEES	-	-	-
TOTAL		131,813	147,812	160,028
FUNCTION 1090 GRADE 7 TEAM				
211-1090-517-0000	FIELD TRIP TRANSPORTATION	1,885	1,000	2,500
211-1090-601-0000	GENERAL SUPPLIES	453	5,000	1,200
211-1090-810-0000	DUES & FEES	-	-	1,500
TOTAL		2,338	6,000	5,200
FUNCTION 1095 GRADE 8 TEAM				
211-1095-312-0000	CONTRACTED ENRICHMENT	-	-	-
211-1095-517-0000	FIELD TRIP TRANSPORTATION	644	1,500	1,500
211-1095-601-0000	GENERAL SUPPLIES	-	650	650
211-1095-602-0000	PROFESSIONAL SUPPLIES	-	100	100
211-1095-810-0000	DUES & FEES	1,550	3,500	3,500
TOTAL		2,194	5,750	5,750
FUNCTION 1210 SPECIAL EDUCATION				
211-1210-102-0000	ADMINISTRATOR	-	-	-
211-1210-104-0000	CERTIFIED STAFF	202,527	256,637	260,088
211-1210-105-0000	DEP'T HEADS/KEY TEACHERS	1,673	1,706	1,740
211-1210-108-0000	HOMEBOUND/TUTOR	-	-	-
211-1210-109-0000	OTHER CERTIFIED	-	-	-
211-1210-113-0000	AIDES/ASSISTANTS	141,652	121,500	123,152
211-1210-220-0000	FICA TAXES	13,182	13,041	13,218
211-1210-306-0000	PROFESSIONAL DEVELOPMENT	258	-	-
211-1210-309-0000	CENTRAL OFFICE	105,630	103,061	112,843
211-1210-315-0000	STANDARDIZED TESTING	-	500	500
211-1210-322-0000	IN-SERVICE	(984)	-	1,000
211-1210-323-0000	PUPIL SERVICES	18,113	-	41,625
211-1210-580-0000	TRAVEL	-	-	450
211-1210-601-0000	GENERAL SUPPLIES	16	500	500
211-1210-611-0000	INSTRUCTIONAL SUPPLIES	130	-	3,600

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Account	Description	2022-2023 Audited Actuals	2023-2024 Approved Budget	2024-2025 Preliminary Budget
211-1210-731-0000	INSTRUCTIONAL EQUIPMENT	-		500
211-1210-810-0000	DUES & FEES	139		500
		482,335	496,945	559,716

Account	Description	2022-2023	2023-2024	2024-2025
		Audited Actuals	Approved Budget	Preliminary Budget
FUNCTION 2120 GUIDANCE				
211-2120-104-0000	CERTIFIED STAFF	135,932	143,817	156,952
211-2120-105-0000	DEP'T HEADS/KEY TEACHERS	1,673	1,706	1,740
211-2120-109-0000	OTHER CERTIFIED	9,294	4,000	7,500
211-2120-220-0000	FICA TAXES	1,981	2,168	2,410
211-2120-312-0000	CONTRACTED ENRICHMENT	-	-	-
211-2120-314-0000	GUIDANCE INFO SERVICE	1,933	5,900	4,900
211-2120-315-0000	STANDARDIZED TESTING	6,328	7,700	8,600
211-2120-322-0000	IN-SERVICE	-	250	-
211-2120-517-0000	FIELD TRIP TRANSPORTATION	-	1,000	1,200
211-2120-580-0000	TRAVEL	-	100	100
211-2120-601-0000	GENERAL SUPPLIES	495	800	800
211-2120-602-0000	PROFESSIONAL SUPPLIES	-	-	-
211-2120-731-0000	INSTRUCTIONAL EQUIPMENT	-	-	-
211-2120-733-0000	NON-INSTRUCTIONAL EQUIPMENT	-	-	-
211-1210-810-0000	DUES & FEES	-	-	-
TOTAL		157,637	167,441	184,202
FUNCTION 2130 HEALTH OFFICE				
211-2130-109-0000	NURSE	51,012	50,694	53,229
211-2130-220-0000	FICA TAXES	3,446	3,878	4,072
211-2130-326-0000	ELECTRONIC RN'S SUSTEM	0	0	825
211-2130-330-0000	SERVICE BIO-WASTE REMOVAL	-	45	63
211-2130-331-0000	PHYSICIAN	1,250	1,250	1,250
211-2130-430-0000	EQUIPMENT MAINTENANCE	2,045	450	715
211-2130-601-0000	GENERAL SUPPLIES	1,768	2,025	2,000
TOTAL		59,521	58,342	62,154
FUNCTION 2150 PPT SERVICES				
211-2150-313-0000	SUMMER TESTING/PPT's COVID	-	-	-
211-2150-332-0000	PSYCHOLOGICAL SERVICES	3,250	5,000	5,000
211-2150-335-0000	SPEECH & HEARING SERVICES	-	-	-
211-2150-561-0000	WORKSTUDY SERVICES	-	-	-
TOTAL		3,250	5,000	5,000
FUNCTION 2160 SCHOOL PSYCHOLOGIST				
211-2160-104-0000	SCHOOL PSYCHOLOGIST	8,713	-	13,116
211-2160-220-0000	FICA TAXES	126	-	190
211-2160-330-0000	PROFESSIONAL SERVICES	-	-	24,143
TOTAL		8,840	-	37,450
FUNCTION 2220 SCHOOL LIBRARY				
211-2220-104-0000	CERTIFIED STAFF	44,209	46,472	49,105
211-2220-109-0000	TECHNOLOGY COORDINATOR	-	-	-
211-2220-220-0000	FICA TAXES	652	674	712
211-2220-602-0000	PROFESSIONAL SUPPLIES	319	375	375
211-2220-603-0000	A/V SUPPLIES	895	3,000	1,500
211-2220-642-0000	LIBRARY BOOKS/PERIODICALS	6,953	8,000	8,000

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Account	Description	2022-2023 Audited Actuals	2023-2024 Approved Budget	2024-2025 Preliminary Budget
211-2220-731-0000	INSTRUCTIONAL EQUIPMENT	980	1,100	1,200
211-2220-733-0000	NON-INSTRUC EQUIPMENT	-	-	-
211-2220-810-0000	DUES & FEES	33	85	85
TOTAL		54,039	59,706	60,977

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Account	Description	2022-2023	2023-2024	2024-2025
		Audited Actuals	Approved Budget	Preliminary Budget
FUNCTION 2310 BOARD OF EDUCATION				
211-2310-112-0000	CLERICAL/SECRETARIAL	1,290	1,100	1,100
211-2310-220-0000	FICA TAXES	99	84	84
211-2310-533-0000	POSTAGE	1,000	1,000	1,000
211-2310-550-0000	PRINTING	21,134	13,000	13,000
211-2310-601-0000	GENERAL SUPPLIES	0	350	350
211-2310-810-0000	DUES & FEES	3,309	5,000	4,000
TOTAL		26,832	20,534	19,534
FUNCTION 2320 SUPERINTENDENT'S OFFICE				
211-2320-309-0000	CENTRAL OFFICE	134,932	133,597	155,467
TOTAL		134,932	133,597	155,467
FUNCTION 2330 GENERAL ADMINISTRATION				
211-2330-301-0000	AUDIT	21,400	23,700	23,700
211-2330-302-0000	LEGAL SERVICES	96,741	62,000	30,000
211-2330-307-0000	FINANCIAL SERVICES (GASB 45)	3,150	2,800	2,800
211-2330-520-0000	INSURANCE	41,300	38,000	50,423
TOTAL		162,591	126,500	106,923
FUNCTION 2400 SCHOOL OFFICE				
211-2400-102-0000	ADMINISTRATION	256,351	264,042	272,623
211-2400-112-0000	CLERICAL/SECRETARIAL	79,894	83,295	85,233
211-2400-220-0000	FICA TAXES	9,557	10,201	10,473
211-2400-230-0000	RETIREMENT/NONCERTIFIED	9,828	1,000	1,000
211-2400-304-0000	PAYROLL SERVICES	18,778	14,000	14,000
211-2400-326-0000	COMP. PROGRAM SUPPORT	5,064	32,000	7,848
211-2400-430-0000	EQUIPMENT MAINTENANCE	-	-	10,000
211-2400-441-0000	EQUIPMENT RENTALS	3,008	3,000	3,000
211-2400-533-0000	POSTAGE	5,140	7,000	7,000
211-2400-540-0000	ADVERTISING	2,638	4,000	3,500
211-2400-550-0000	PRINTING	6,734	5,000	7,000
211-2400-560-0000	RECRUITMENT	-	3,000	4,500
211-2400-580-0000	TRAVEL	2,578	2,000	2,500
211-2400-601-0000	GENERAL SUPPLIES	11,534	4,000	8,000
211-2400-602-0000	PROFESSIONAL SUPPLIES	45	1,000	2,000
211-2400-733-0000	NON-INSTRUC EQUIPMENT	1,296	1,500	1,500
211-2400-810-0000	DUES & FEES	14,112	15,000	15,000
TOTAL		426,557	450,038	455,178
FUNCTION 2510 BUSINESS OFFICE				
211-2510-309-0000	CENTRAL OFFICE	126,661	129,159	144,080
TOTAL		126,661	129,159	144,080

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Account	Description	2022-2023	2023-2024	2024-2025
		Audited Actuals	Approved Budget	Preliminary Budget
FUNCTION 2600 BUILDINGS AND GROUNDS				
211-2600-114-0000	CUSTODIAL/MAINTENANCE	125,982	109,688	112,399
211-2600-119-0000	OTHER NON-CERTIFIED STAFF	4,792	4,000	4,000
211-2600-220-0000	FICA TAXES	9,793	8,697	8,905
211-2600-309-0000	CENTRAL OFFICE	68,659	77,230	61,676
211-2600-322-0000	INSERVICE	-	200	
211-2600-410-0000	ELECTRICITY	107,442	151,111	137,000
211-2600-430-0000	EQUIPMENT MAINTENANCE	39,885	40,000	41,200
211-2600-431-0000	EQUIPMENT	5,245	-	
211-2600-434-0000	BLDG/GROUNDS MAINTENANCE	79,830	130,000	131,000
211-2600-441-0000	EQUIPMENT RENTALS	3,960	5,000	5,150
211-2600-580-0000	TRAVEL	-	1,040	1,040
211-2600-615-0000	MAINT/REPAIR SUPPLIES	4,944	10,000	10,300
211-2600-624-0000	HEATING OIL/PROPANE	156,118	120,000	123,600
211-2600-725-0000	UNIFORMS	-	13,005	3,000
211-2600-733-0000	NON-INSTRUCTIONAL EQUIPMENT	589	-	-
TOTAL		607,237	669,971	639,269
FUNCTION 2610 CAPITAL IMPROVEMENT				
211-2610-436-0000	CAPITAL IMPROVEMENT	-	40,000	40,000
211-2610-440-0000	CIF Bldg. Expense	-	-	-
TOTAL		0	40,000	40,000
FUNCTION 2700 PUPIL TRANSPORTATION				
211-2700-515-0000	TRANSPORTATION/SPEC ED	-	-	-
TOTAL		0	0	0
FUNCTION 2830 PROFESSIONAL DEVELOPMENT				
211-2830-109-0000	OTHER CERTIFIED	490	-	-
211-2830-220-0000	FICA	7	-	-
211-2830-306-0000	PROFESSIONAL DEVELOPMENT	683	1,000	5,000
TOTAL		1,180	1,000	5,000
FUNCTION 2840 DATA PROCESSING				
211-2840-309-0000	CENTRAL OFFICE	-	-	-
TOTAL		-	-	-
FUNCTION 2900 SUPPORT SERVICES				
211-2900-113-0000	AIDES/ASSISTANTS	31,400	32,858	32,448
211-2900-220-0000	FICA TAXES	2,496	2,514	2,482
TOTAL		33,896	35,372	34,930
FUNCTION 3210 ACTIVITIES				
211-3210-119-0000	OTHER NON-CERTIFIED STAFF	58,493	41,028	41,028
211-3210-220-0000	FICA TAXES	1,368	3,139	3,139
211-3210-517-0000	FIELD TRIP TRANSPORTATION	533	1,000	1,000
211-3210-601-0000	GENERAL SUPPLIES	4,841	5,900	5,900

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Account	Description	2022-2023	2023-2024	2024-2025
		Audited Actuals	Approved Budget	Preliminary Budget
211-3210-611-0000	INSTRUCTIONAL SUPPLIES	110	5,000	2,500
211-3210-810-0000	DUES & FEES	0	-	-
211-3210-890-0000	MUSICAL	-	7,000	0
211-3210-900-0000	GRADUATION	5,327	5,500	5,500
TOTAL		70,673	68,567	59,067

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Account	Description	2022-2023 Audited Actuals	2023-2024 Approved Budget	2024-2025 Preliminary Budget
FUNCTION 3220 ATHLETICS				
211-3220-107-0000	ATHLETIC DIRECTOR	36,000	37,002	39,243
211-3220-113-0000	AIDES/ASSISTANTS	-	-	0
211-3220-119-0000	OTHER NON-CERTIFIED STAFF	88,711	94,299	91,958
211-3220-220-0000	FICA TAXES	6,032	7,750	7,604
211-3220-341-0000	SPORTS OFFICIALS	17,971	22,100	23,000
211-3220-342-0000	ANCILLARY GAME STAFF	9,811	9,150	9,450
211-3220-441-0000	RENTALS	-	-	0
211-3220-519-0000	ATHLETIC TRANSPORTATION	41,859	37,000	38,000
211-3220-520-0000	INSURANCE	1,944	2,000	2,100
211-3220-540-0000	ADVERTISING	-	-	
211-3220-580-0000	TRAVEL	3,386	2,350	2,500
211-3220-601-0000	GENERAL SUPPLIES	2,719	3,000	3,000
211-3220-725-0000	UNIFORMS	888	1,000	3,000
211-3220-731-0000	INSTRUCTIONAL EQUIPMENT	3,109	3,550	3,650
211-3220-733-0000	NON-INSTRUC EQUIPMENT	11,971	2,700	3,000
211-3220-810-0000	DUES & FEES	7,287	7,040	7,340
TOTAL		231,688	228,941	233,845
FUNCTION 6100 OUT-OF-DISTRICT SPECIAL ED				
211-6100-515-0000	TRANSPORTATION/SPEC ED	334,096	176,500	314,339
211-6100-561-0000	TUITION/PRIVATE SPEC ED	589,569	835,300	571,488
211-6100-562-0000	TUITION/PUBLIC SPEC ED	316,629	104,093	369,403
211-6100-564-0000	TUITION/MAGNET SPEC ED	37,464	-	
211-6100-565-0000	TUITION/VO-AG SPEC ED	65,409	-	24-25 FUNCTION
211-6100-566-0000	TRANSITION PROGRAM	-	-	40,000
TOTAL		1,343,166	1,115,893	1,295,230
FUNCTION 6110 OUT-OF-DISTRICT VOAG/TECH				
211-6110-511-0000	OUT OF DISTRICT TRANSP/VOTECH	272,634	215,000	215,000
211-6110-516-0000	OUT OF DISTRICT MAGNET TRANSP	17,500	5,000	29,940
211-6110-562-0000	OUT OF DISTRICT TUITION/PUBLIC	57,854	97,200	96,000
211-6110-563-0000	TUITION MAGNET SCHOOL	79,538	114,000	0
211-6110-564-0000	MAGNET SCHOOL TUITION-SPEC ED	-	-	0
211-6110-625-0000	OUT OF DISTRICT DIESEL FUEL/GAS	31,521	36,000	36,000
TOTAL		459,047	467,200	376,940
TOTAL REGION 11 BOARD OF EDUCATION		6,628,593	6,844,411	7,107,473
PHHS % INCREASE (DECREASE)			3.26%	3.84%

Object Function
Preliminary Budget

2024-2025

Board Approved
Town Approved

Description	2022-2023 Audited Actuals	2023-2024 Approved Budget	2024-2025 Preliminary Budget
OBJECT 102 ADMINISTRATION	256,351	264,042	272,623
OBJECT 104 CERTIFIED STAFF	1,735,321	1,936,619	2,020,105
OBJECT 105 DEPT' HEADS/KEY TEACHERS	15,057	17,060	19,140
OBJECT 107 ATHLETIC DIRECTOR	36,000	37,002	39,243
OBJECT 108 HOMEBOUND/TUTOR	13,100	500	2,000
OBJECT 109 OTHER CERTIFIED	119,085	116,930	128,758
OBJECT 110 SUBSTITUTES	48,345	35,000	40,000
OBJECT 112 CLERICAL/SECRETARIAL	81,184	84,395	86,333
OBJECT 113 AIDES/ASSISTANTS	173,052	154,358	155,600
OBJECT 114 CUSTODIAL/MAINTENANCE	125,982	109,688	112,399
OBJECT 119 OTHER NON-CERTIFIED STAFF	152,381	140,827	138,486
OBJECT 100 SALARIES AND WAGES	2,755,857	2,896,421	3,014,687
OBJECT 210 GROUP INSURANCE	541,386	651,298	641,557
OBJECT 220 FICA TAXES	82,368	80,968	83,635
OBJECT 230 RETIREMENT	12,203	5,775	6,000
OBJECT 240 TUITION REIMBURSEMENT	-	6,000	6,000
OBJECT 250 UNEMPLOYMENT COMPENSATION	56	4,000	1,500
OBJECT 260 WORKER'S COMPENSATION	33,911	39,000	39,000
OBJECT 200 EMPLOYEE BENEFITS	669,923	787,041	777,692
OBJECT 301 AUDIT	21,400	23,700	23,700
OBJECT 302 LEGAL SERVICES	96,741	62,000	30,000
OBJECT 304 PAYROLL SERVICES	18,778	14,000	14,000
OBJECT 306 PROFESSIONAL DEVELOPMENT	941	1,000	5,000
OBJECT 307 FINANCIAL SERVICES (GASB 45)	3,150	2,800	2,800
OBJECT 312 CONTRACTED ENRICHMENT	-	600	300
OBJECT 314 GUIDANCE INFO SERVICE	1,933	5,900	4,900
OBJECT 315 STANDARDIZED TESTING	6,328	8,230	9,140
OBJECT 322 IN-SERVICE	1,085	950	1,000
OBJECT 323 PUPIL SERVICES	18,113	-	41,625
OBJECT 326 COMPUTER PROGRAM SUPPORT	14,749	45,662	16,448
OBJECT 330 SERVICE BIO-WASTE REMOVAL	-	45	63
OBJECT 331 PHYSICIAN	1,250	1,250	1,250
OBJECT 332 PSYCHOLOGICAL SERVICES	3,250	5,000	29,143
OBJECT 335 SPEECH & HEARING SERVICES	-	-	-
OBJECT 337 OCCUPATIONAL THERAPY	-	-	-
OBJECT 338 PHYSICAL THERAPY	-	-	-
OBJECT 341 SPORTS OFFICIALS	17,971	22,100	23,000
OBJECT 342 ANCILLARY GAME STAFF	9,811	9,150	9,450
OBJECT 300 PURCH PROF/TECH SERVICES	215,501	202,387	211,819
OBJECT 410 ELECTRICITY	107,442	151,111	137,000
OBJECT 430 EQUIPMENT MAINTENANCE	69,672	57,900	72,817
OBJECT 431 EQUIPMENT MAINTENANCE	5,245	-	-
OBJECT 434 BLDG/GROUNDS MAINTENANCE	85,786	142,879	146,978
OBJECT 436/440 CAPITAL IMPROVEMENT	-	40,000	40,000
OBJECT 441 RENTALS	6,968	8,000	8,150
OBJECT 400 PURCH. PROPERTY SERVICES	275,112	399,890	404,945

Object Function
Preliminary Budget

Town Approved

2024-2025

		2022-2023	2023-2024	2024-2025
		Audited	Approved	Preliminary
Description		Actuals	Budget	Budget
OBJECT 511	TRANSPORTATION/VOTECH	272,634	215,000	215,000
OBJECT 515	TRANSPORTATION/SPEC. ED	334,096	176,500	314,339
OBJECT 516	MAGNET TRANSPORTATION	17,500	5,000	29,940
OBJECT 517	FIELD TRIP TRANSPORTATION	9,058	18,700	20,900
OBJECT 519	ATHLETIC TRANSPORTATION	41,859	37,000	38,000
OBJECT 520	INSURANCE	43,244	40,000	52,523
OBJECT 531	TELEPHONE	12,285	8,200	9,000
OBJECT 533	POSTAGE	6,140	8,000	8,000
OBJECT 536	COMPUTER PROGRAM SUPPORT	-	-	-
OBJECT 540	ADVERTISING	2,638	4,000	3,500
OBJECT 550	PRINTING	27,868	18,000	20,000
OBJECT 560	RECRUITMENT	-	3,000	4,500
OBJECT 561	TUITION/PRIVATE	589,569	835,300	571,488
OBJECT 562	TUITION/PUBLIC	374,483	201,293	465,403
OBJECT 563	TUITION MAGNET SCHOOL	79,538	114,000	0
OBJECT 564	MAGNET SCHOOL TUITION/SPEC. ED	37,464	-	0
OBJECT 565	TUITION/VO-AG SPEC. ED	65,409	-	RSD11 24-25 FL
OBJECT 566	TRANSITION PROGRAM	-	-	40,000
OBJECT 580	TRAVEL	5,963	5,840	6,990
OBJECT 500	OTHER PURCHASED SERVICES	1,919,748	1,689,833	1,799,583
OBJECT 601	GENERAL SUPPLIES	25,289	27,759	28,215
OBJECT 602	PROFESSIONAL SUPPLIES	676	2,275	3,275
OBJECT 603	AUDIO/VISUAL SUPPLIES	895	3,000	2,500
OBJECT 611	INSTRUCTIONAL SUPPLIES	19,975	51,860	44,330
OBJECT 615	MAINT/REPAIR SUPPLIES	4,944	10,000	10,300
OBJECT 624	HEATING OIL/PROPANE	156,118	120,000	123,600
OBJECT 625	DIESEL FUEL/GASOLINE	31,521	36,000	36,000
OBJECT 641	TEXTBOOKS/WORKBOOKS	23,029	27,372	28,755
OBJECT 642	LIBRARY BOOKS/PERIODICALS	6,953	8,000	8,000
OBJECT 600	SUPPLIES	269,400	286,266	284,975
OBJECT 725	UNIFORMS	888	14,005	6,000
OBJECT 731	INSTRUCTIONAL EQUIPMENT	15,266	23,800	32,911
OBJECT 733	NON-INSTRUCT. EQUIPMENT	19,350	12,735	18,746
OBJECT 700	EQUIPMENT	35,504	50,540	57,657
OBJECT 810	DUES & FEES	35,115	50,357	48,452
OBJECT 811	BANK SERVICE CHARGES	-	-	-
OBJECT 890	MUSICAL	-	7,000	0
OBJECT 800	OTHER OBJECT	35,115	57,357	48,452
OBJECT 900	GRADUATION	5,327	5,500	5,500
OBJECT 309	CENTRAL OFFICE	447,105	469,176	502,163
TOTAL REGION 11 BOARD OF EDUCATION		6,628,593	6,844,411	7,107,473
	PHHS % INCREASE (DECREASE)		3.26%	3.84%